

2008
IOWA INDIVIDUAL INCOME TAX
ANNUAL STATISTICAL REPORT

2008 RETURNS FILED IN 2009

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Any comments or suggestions about this report? We are interested in knowing additional topics or information that may be of value to our readers. If you have suggestions on how this report may be more useful, please e-mail Bob Rogers of the Tax Research Section at robert.rogers@iowa.gov.

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INTRODUCTION

For tax year 2008, a total of \$2.6 billion in Iowa tax liability was reported by 2.0 million taxpayers on returns filed during 2009. The reported tax was based on \$105.2 billion in Iowa adjusted gross income and \$75.4 billion in net taxable income. This report provides a summary of data obtained from 2008 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 2008 income.
- A statistical summary of information reported on 2008 returns including analysis of filing patterns.
- An appendix of statistical tables.

The Statistical Appendix contains two sections of tables. The first section contains detailed information on all taxpayers who filed returns for tax year 2008. The second section of the Statistical Appendix provides similar tax information on Iowa residents only.

The data in this report reflects 2008 reporting practices. When comparing this data to prior years, caution needs to be exercised, because tax law changes, as well as economic changes can influence such comparisons. For example, the 2007 tax year had several significant changes. These include the beginning of the phase-out of social security income, raising the filing thresholds for taxpayers age 65 and older, increasing the earned income tax credit and making it a refundable credit, and the addition of several new credits to the Tax Credit Schedule (IA 148).

Notice: The Iowa Individual Income Tax Annual Statistical Report is only available in electronic form.

OVERVIEW OF RELEVANT FEATURES OF TAX LAW - TAX YEAR 2008

The key features of the 2008 Iowa individual income tax structure are similar to many of those imposed by the federal government and other states with progressive tax rates. This section of the report highlights individual income tax law changes for 2008, fundamental features of the Iowa tax structure, and related tax features, such as additional taxes, credits, and check-off programs. Chart 1 beginning on page 8 provides additional information regarding the utilization of these provisions. Supplemental information from the IA 148 (Tax Credits schedule) can be obtained on the Department's Web site: www.state.ia.us/tax/taxlaw/creditstudy.html.

Tax Year 2008 Law Changes:

Several important Iowa tax law changes applicable to tax year 2008 include:

- The income tax brackets in the rate schedule were indexed upward by a factor of 2.7 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 was \$1,750; up from \$1,700 in tax year 2007. For all other filing statuses the standard deduction was \$4,310; up from \$4,200 the prior year.
- A new box was added to the return in which taxpayers were asked how many dependent children do and do not have health care coverage. Those that indicated they did not have dependent children health care coverage may be eligible for the state medical assistance or hawk-i programs and were sent information about these programs.
- In 2007, Iowa began to phase-out the taxation of Social Security benefits. For tax years 2007 and 2008, Iowa taxpayers reduced calculated taxable Social Security benefits (based on pre-1993 federal law) by 32%. Beginning in tax year 2009, the percentage reduction will increase each year until the tax on Social Security benefits is completely phased out in tax year 2014.
- In 2007 and continuing in 2008, new filing thresholds were established for taxpayers age 65 and older. For single persons age 65 and older, an Iowa return is not required for taxpayers with income of \$18,000 or less. For married taxpayers age 65 and older, a return is not required if income is \$24,000 or less. In the case of married taxpayers the \$24,000 threshold applies even if only one spouse is age 65 or older. (These amounts will increase to \$24,000 and \$32,000 respectively beginning in 2009).
- The new filing thresholds for elderly taxpayers also apply to the alternate tax calculation, in which taxpayers other than single filers have the option of subtracting a threshold amount from their household Iowa Net Income (plus any pension exclusion and social security exclusion) and multiplying the difference by a flat rate of 8.98% to compute their tax. Taxpayers may use this alternate tax calculation if it results in a lower tax liability than applying the progressive tax rates to taxable income. Prior to 2007, the threshold amount was \$13,500 for all filers. In 2007 and 2008, the threshold increased to \$24,000 (\$32,000 beginning in 2009) for taxpayers age 65 and older.

- For single taxpayers age 65 and older and not claimed as a dependents on another return, tax liability is limited such that it cannot reduce net income (plus any pension exclusion and social security exclusion) below \$18,000. In 2009, this amount increases to \$24,000.
- Iowa coupled with the federal increase in the Section 179 expensing to \$250,000 for the 2008 tax year only.
- Iowa did not couple with the following federal law provisions that were extended by Congress for tax year 2008:
 - The adjustment to income for educator expenses.
 - The adjustment to income for tuition and fees.
 - The itemized deduction for state sales and use taxes paid.
 - The 50 percent bonus depreciation provisions of the federal Economic Stimulus Act of 2008 for assets acquired during 2008.
- The Vietnam Conflict Veterans Bonus income exclusion was extended such that persons who received a bonus in 2008 and served on active duty in the U.S. armed forces from July 1, 1958 through May 31, 1975 did not have to report bonuses as income.
- Federal payments resulting from the federal economic stimulus rebate received in 2008 were not to be included as federal refunds in computing net federal tax deductions.
- The amount used in Iowa's additional charitable mileage deduction formula was increased from 34 cents per mile to 39 cents per mile.
- Eligibility for the Wind Energy Production Tax Credit was extended to wind energy production facilities placed in service after July 1, 2005 and before July 1, 2012 and was expanded to include onsite energy consumption as well as energy sold.
- For 2008, a new nonrefundable Charitable Conservation Contribution Tax Credit was available to taxpayers who make an unconditional charitable donation of qualified real property interest located in Iowa to a qualified organization exclusively for conservation purposes. The credit is equal to 50% of the fair market value with a maximum credit of \$100,000 per taxpayer.
- For tax years 2008 and 2009, the former Volunteer Firefighters and the Veterans Trust Fund donation programs were combined into one check-off, while the former Keep Iowa Beautiful contribution program was dropped from the IA 1040 . A new Child Abuse Prevention check-off program was added to the return.
- The Soy Based Transformer Tax Fluid Credit was extended for an additional year, such that purchase and conversion costs relating to the transition from using nonsoy-based transformer fluid to using soy-based transformer fluid must occur after June 30, 2006 and before January 1, 2009 in order to claim the credit.
- Effective for tax year 2008, the cow calf refund program was repealed during the 2009 Iowa legislative session.

Filing Requirements

For 2008, single taxpayers who were Iowa residents, under age 65 and earned Iowa net income of \$9,000 or more were required to file an Iowa tax return. Iowa residents other than single filers who were under age 65 and had household net income of at least \$13,500 were also required to file an Iowa return. Single taxpayers 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 a return.

Nonresidents with \$1,000 or more in household net income from Iowa sources, taxpayers who were subject to the Iowa lump sum tax or the Iowa minimum tax, and military personnel who claimed Iowa as their legal residence were also required to file an Iowa return.

Single taxpayers age 65 or older with income of \$18,000 or less, or married taxpayers with at least one spouse age 65 or older with income of \$24,000 or less were no longer required to file an Iowa return. (These amounts will increase to \$24,000 and \$32,000 respectively beginning in 2009).

Net Income Definition

Iowa net income is defined as federal adjusted gross income with certain modifications (section 422.7 Iowa Code, 2009). 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 2008 federal return were also required to be reported on the 2008 Iowa return. Included among the exceptions were the allowance of an exclusion from income of certain railroad retirement benefits and differences in the computation of social security income to be included for state tax purposes.

Iowa allows certain adjustments to gross income in computing Iowa net income. Some of these adjustments were the same as those allowed for federal purposes such as moving expenses, one half of self employment tax, and payments of student loan interest. However, Iowa offers a number of adjustments to income that are not allowed as adjustments on the federal return. Notable Iowa adjustments include a partial pension/retirement income exclusion, a deduction for certain types of capital gains transactions, and Iowa's health and dental insurance deduction.

Net Taxable Income

To determine net taxable income, the following deductions from net income were allowed for 2008:

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 \$1,750 for single filers and for each married individual filing separately. A standard deduction of \$4,310 for taxpayers who were married filing a joint return, unmarried heads of households, or qualifying widow (er)s with a 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 2008 Iowa returns was subject to the following rates:

| Rate | | Taxable Income | Rate | | Taxable Income |
|-------------|------|-----------------------------|-------------|------|-----------------------------|
| 0.36% | from | \$ 0 through \$ 1,379 | 6.48% | from | \$ 20,685 through \$ 27,580 |
| 0.72% | from | \$ 1,379 through \$ 2,758 | 6.80% | from | \$ 27,580 through \$ 41,370 |
| 2.43% | from | \$ 2,758 through \$ 5,516 | 7.92% | from | \$ 41,370 through \$ 62,055 |
| 4.50% | from | \$ 5,516 through \$ 12,411 | 8.98% | | in excess of \$ 62,055 |
| 6.12% | from | \$ 12,411 through \$ 20,685 | | | |

Note: Taxpayers other than single filers have the option of subtracting \$13,500 (\$24,000 if age 65 or older) from their household Iowa Net Income (plus any pension exclusion and social security exclusion) and multiplying the difference by a flat rate of 8.98% to compute their tax. Taxpayers may use this alternate tax calculation if it results in a lower tax liability than applying the progressive tax rates to taxable income.

Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 2008:

1. A forty dollar credit was allowed for each individual filing a return. 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

Several other features exist in Iowa tax law 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 8 through 12 of this report.

REVIEW OF 2008 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 50 percent of all returns and reported 64 percent of Iowa tax liability.

Standard/Itemized Deductions - Approximately 47 percent of taxpayers 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 2008 tax year, a total of \$15.3 billion in federal taxes were deducted.

Additional Taxes – Approximately 100 individuals paid the special tax on lump sum distributions, which totaled \$51,100. The Iowa minimum tax was reported by 19,300 taxpayers and amounted to \$8.2 million. School district surtax collections continued to increase in 2008, with 297 districts out of 362 school districts receiving approximately \$96.5 million in revenue from this state collected revenue source. In 2007, 298 districts imposed the surtax and received approximately \$94.8 million. One county (Appanoose) imposes a local surtax to fund emergency medical services. Appanoose County received approximately \$65,000 from this surtax.

Tax Credits - Chart 1 documents the utilization of the tax credits allowed on the 2008 return. Excluding the exemption credits, the non-resident/part year resident credits, and the out-of-state tax credit, approximately \$146.1 million in credits were claimed on 2008 returns. In 2007, approximately \$134.0 million was claimed in credits, excluding the exemption credits, nonresident/part year resident credits, and the out-of-state tax credit.

Check-offs – A total of 105,200 contributions amounted to approximately \$422,600 for the five check-off line items provided on the 2008 tax return. (See Chart 1).

Cow Calf Refund Program – The program was repealed during the 2009 Iowa legislative session. The former program did not affect tax liabilities as reported in prior reports, but was administered through the Iowa income tax system.

Chart 1 - Additional Characteristics of Iowa Income Tax and Related Administrative Programs

| FIRST EFFECTIVE TAX YEAR | CHARACTERISTICS | IMPACT IN 2008 | |
|-------------------------------------|-----------------|--|---|
| A. ADDITIONAL TAXES | | | |
| Lump Sum Distribution Tax | 1982 | 25% of federal tax on lump sum distribution. | 125 Taxpayers \$51,100 |
| Minimum Tax | 1982 | 6.7% of Iowa alternative taxable income to the extent that minimum tax exceeds regular tax. | 19,300 Taxpayers \$8.2 Million |
| School District Surtax | 1976 | Up to 20% of State tax in authorizing districts. | 776,000 Households in 297 School Districts \$96.5 Million |
| Emergency Medical Services Surtax | 1992 | Up to 1% of State tax in authorizing counties. | 5,400 Taxpayers in 1 County (Appanoose) \$65,000 |
| B. CREDITS APPLICABLE TO TAX | | | |
| Tuition and Textbook Tax Credit | 1987 | 25% of the first \$1,000 of qualifying expenses per dependent. Maximum credit of \$250 for each dependent. | 191,900 Taxpayers \$15.1 Million |
| Iowa New Jobs Tax Credit | 1985 | 6% of wages paid to new employees by qualifying employer. | (See Note #1 pg. 12) |
| Minimum Tax Credit | 1989 | Credit against regular tax to the extent that regular tax exceeds the alternative minimum tax. | (See Note #1 pg. 12) |
| S Corp and Franchise Tax Credits | 1997 | Credit available to qualifying resident shareholders of value added corporations. | (See Note #1 pg. 12) |
| Investment Tax Credit | 1997 | Credit to eligible business for up to 10% of investment in real property. | (See Note #1 pg. 12) |
| Housing Investment Tax Credit | 1998 | Credit to eligible housing business of up to 10% of investment relating to building or rehabilitating dwellings in designated areas. | (See Note #1 pg. 12) |
| Endow Iowa Tax Credit | 2003 | 20% credit for endowment gifts to a qualifying community foundation. Maximum credit of \$100,000 per taxpayer. Total credits may not exceed \$2 million in a given year, plus a percentage of the tax imposed on the adjusted gross receipts from gambling games, as computed under Iowa Code Section 99F.11 (3) | (See Note #1 pg. 12) |

| FIRST EFFECTIVE TAX YEAR | | CHARACTERISTICS | IMPACT IN 2008 |
|---|------|---|----------------------|
| Economic Development Region Revolving Fund Tax Credit | 2005 | 20% of contribution to an economic development region revolving fund. Total credits may not exceed \$2 million in a given year. | (See Note #1 pg. 12) |
| Venture Capital Tax Credits | 2005 | Credit for investments made three years prior to a qualifying business, community based seed capital fund or certified venture capital funds. In addition, there is a contingent Venture Capital Tax Credit for investments made to the Iowa Fund of Funds. | (See Note #1 pg. 12) |
| School Tuition Organization Tax Credit | 2006 | 65% of the contribution to a School Tuition Organization. Total credits may not exceed \$7.5 million per year. | (See Note #1 pg. 12) |
| Wind Energy Production Tax Credit | 2006 | Credit of one cent per kilowatt-hour sold or used for on-site consumption for approved electrical production facilities that produce electricity from wind. | (See Note #1 pg. 12) |
| Renewable Energy Credit | 2006 | Credit is available for a producer or purchaser of energy from an approved renewable energy facility. The credit is equal to 1.5 cents per kilowatt hour of electricity, or \$1.44 per 1,000 standard cubic feet of hydrogen fuel, or \$4.50 per million BTU's of heat, refuse-derived fuel, methane or other biogas. | (See Note #1 pg. 12) |
| Agricultural Assets Transfer Tax Credit | 2007 | Credit is available for agricultural asset transfers from a taxpayer to a beginning farmer. Credit is equal to 5% of the amount paid to a taxpayer under a lease agreement OR 15% of the amount paid to the taxpayer under an agreement that is exclusively for sales of crops or animals. | (See Note #1 pg. 12) |
| Film Expenditure Tax Credit | 2007 | 25% credit of a taxpayer's qualified expenditures in a film, television or video project. Projects must be registered with the Iowa Dept. of Economic Development and have at least \$100,000 of expenditures in Iowa. | (See Note #1 pg. 12) |

| FIRST EFFECTIVE TAX YEAR | | CHARACTERISTICS | IMPACT IN 2008 |
|---|------|---|-------------------------------------|
| Film Investment Tax Credit | 2007 | 25% credit of a taxpayer's qualified investment in a film, television or video project. Projects must be registered with the Iowa Dept. of Economic Development and have at least \$100,000 of expenditures in Iowa. | (See Note #1 pg. 12) |
| Charitable Conservation Contribution Credit | 2008 | Credit is equal to 50% of the fair market value of a qualified real property interest in Iowa that is conveyed as an unconditional charitable donation in perpetuity by a taxpayer to a qualified organization exclusively for conservation purposes. The credit may not exceed \$100,000 per taxpayer. | (See Note #1 pg. 12) |
| C. CREDITS THAT ARE REFUNDED | | | |
| Child and Dependent Care Tax Credit | 1977 | Sliding scale from 30% to 75% of federal credit for households with income of less than \$45,000. The credit may not be taken if the Early Childhood Development Tax Credit is claimed. | 34,900 Taxpayers \$8.2 Million |
| Early Childhood Development Tax Credit | 2006 | 25% of qualified early childhood development expenses for dependents age three to five. Household income must be less than \$45,000. The credit may not be taken if the Child and Dependent Care Tax Credit is claimed. | 3,800 Taxpayers \$0.5 Million |
| Earned Income Tax Credit | 1990 | 7.0% of federal Earned Income Tax Credit, with federal credit eligibility based on income, filing status and number of dependents. | 206,300 Taxpayers \$25.0 Million |
| Research Activities Tax 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. 12) |
| Motor Vehicle Fuel Tax Credit | 1973 | Credit for motor vehicle fuel tax paid for fuel which was used for exempt purposes. | 28,900 Taxpayers \$3.4 Million |
| Assistive Device Tax Credit (repealed for individuals after tax year 2008) | 2000 | Credit of 50% of first \$5,000 of expenses to businesses for obtaining or modifying an assistive device or making workplace modifications for disabled employees. | (See Note #2 pg. 12) |

| FIRST EFFECTIVE TAX YEAR | | CHARACTERISTICS | IMPACT IN 2008 |
|--|------|---|----------------------|
| Historic Preservation Tax Credit | 2000 | Credit of 25% of qualifying rehabilitation costs for eligible property. | (See Note #2 pg. 12) |
| Ethanol Blended Gasoline Tax Credit (repealed after tax year 2008) | 2002 | Credit for retail gasoline dealers for each station at which 60% of the total gallons of gasoline sold is ethanol blended gasoline. | (See Note #2 pg. 12) |
| E85 Gasoline Promotion Tax Credit | 2006 | Credit of 25 cents per gallon sold for retail dealers of gasoline who sell E85 fuel. | (See Note #2 pg. 12) |
| Biodiesel Blended Fuel Tax Credit | 2006 | Credit of 3 cents per gallon of blended biodiesel gasoline sold by retailers whose biodiesel fuel sales are over 50 percent of their total diesel fuel sales on a company-wide basis. | (See Note #2 pg. 12) |
| Claim of Right Tax Credit | 1996 | Credit for income repaid in 2008 reported on a prior year tax return. | (See Note #2 pg. 12) |
| Refundable Investment Tax Credit | 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 Jobs, Enterprise Zone, and New Capital Investment economic development programs. | (See Note #2 pg. 12) |
| Soy Based Transformer Tax Fluid Credit (repealed after tax year 2008) | 2006 | Credit available to electric utilities equal to the purchase and replacement costs of converting from nonsoy-based transformer fluid to soy based fluid. Costs may not exceed \$2 per gallon and number of eligible gallons may not exceed 20,000 gallons per utility. Eligible gallons may not exceed 60,000 in the aggregate. | (See Note #2 pg. 12) |
| Wage-Benefit Tax Credit | 2006 | Credit available to non-retail non-service businesses which create new jobs in Iowa. Credit is equal to 10% of the wages and benefits paid if the annual wage is 160% of the average county wage. Credit is equal to 5% of the wages and benefits paid if the annual wage is between 130% and 160% of the average county wage. | (See Note #2 pg. 12) |

| | FIRST EFFECTIVE TAX YEAR | CHARACTERISTICS | IMPACT IN 2008 |
|---|--------------------------|---|-----------------------------|
| D. CONTRIBUTIONS | | | |
| Election Campaign Check-off | 1972 | Taxpayer may designate \$1.50 of state tax (\$3.00 if joint) to major party of choice. | 79,300 returns \$118,952 |
| Fish and Wildlife Check-off | 1982 | Taxpayers may contribute any amount of \$1 or more to Fish/Wildlife Protection Fund. | 8,400 returns \$113,500 |
| State Fair Check-off | 1993 | Taxpayers may contribute any amount of \$1 or more to State Fairgrounds Renovation Fund. | 6,200 returns \$72,600 |
| Combined Iowa Volunteer Firefighters Check-off and Veterans Trust Fund Contribution Check-off | 2004 | Taxpayers may contribute any amount of \$1 or more to be divided evenly between the Iowa Volunteer Firefighters Fund and the Veterans Trust Fund. | 5,600 returns \$60,800 |
| | 2006 | | |
| Child Abuse Prevention Check-off | 2008 | Taxpayers may contribute any amount of \$1 or more to the Child Abuse Prevention Fund. | 5,700 returns \$56,700 |

NOTES:

1. This credit is included among all “other” nonrefundable credits on line 53 of the 2008 Iowa 1040 tax form. Because the income tax statistical data base only includes aggregate information from line 53, separate values for this credit cannot be determined. For 2008, total “other” nonrefundable credits were claimed by 18,400 taxpayers and amounted to \$81.9 million. Additional information will be published as a supplement to this report, based on analysis of the Tax Credits Schedule (IA 148).
2. This credit is included among all “other” refundable credits on line 66 of the 2008 Iowa 1040 tax form. Because the income tax statistical data base only includes aggregate information from line 66, separate values for this credit cannot be determined. For 2008, total “other” refundable credits were claimed by 2,700 taxpayers and amounted to \$12.0 million. Additional information will be published as a supplement to this report, based on analysis of the Tax Credits Schedule (IA 148).

INCIDENCE BY ADJUSTED GROSS INCOME (AGI) BRACKETS — TAX YEAR 2008

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 taxpayers as well as resident taxpayers only. The incidence computations based on all taxpayers are presented primarily for consistency purposes with certain data presented in this report, as the inclusion of nonresident and part-year taxpayers 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 data from nonresident and part-year resident taxpayers 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 taxpayer data represent a more accurate measure of the Iowa tax incidence and the progressivity of the Iowa income tax. This is because resident taxpayers 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 Taxpayers vs. Iowa Resident Taxpayers**

| Adjusted Income | Gross Class | All Taxpayers | | | Resident Taxpayers | | |
|--------------------|----------------|----------------------|---------------------------|-----------|----------------------|---------------------------|-----------|
| | | AGI (\$ millions) | Tax Paid (\$ millions) | Incidence | AGI (\$ millions) | Tax Paid (\$ millions) | Incidence |
| (No | AGI) | \$0.0 | \$0.2 | | \$0.0 | \$0.2 | |
| \$1 - | \$5,000 | \$462.1 | \$0.2 | 0.04% | \$412.2 | \$0.2 | 0.05% |
| \$5,000 - | \$10,000 | \$1,408.3 | \$5.1 | 0.36% | \$1,288.9 | \$4.8 | 0.37% |
| \$10,000 - | \$20,000 | \$5,019.5 | \$77.1 | 1.54% | \$4,654.2 | \$74.3 | 1.60% |
| \$20,000 - | \$30,000 | \$8,221.4 | \$220.4 | 2.68% | \$7,640.9 | \$213.5 | 2.79% |
| \$30,000 - | \$40,000 | \$9,780.8 | \$321.3 | 3.29% | \$9,107.9 | \$312.3 | 3.43% |
| \$40,000 - | \$50,000 | \$8,923.8 | \$317.5 | 3.56% | \$8,246.2 | \$308.5 | 3.74% |
| \$50,000 - | \$60,000 | \$6,982.1 | \$257.4 | 3.69% | \$6,346.2 | \$249.5 | 3.93% |
| \$60,000 - | \$75,000 | \$7,116.0 | \$269.5 | 3.79% | \$6,286.7 | \$259.7 | 4.13% |
| \$75,000 - | \$100,000 | \$6,796.3 | \$263.5 | 3.88% | \$5,771.8 | \$252.4 | 4.37% |
| \$100,000 and over | | \$50,478.3 | \$901.3 | 1.79% | \$17,054.0 | \$804.9 | 4.72% |
| Total | | \$105,188.6 | \$2,633.5 | 2.50% | \$66,809.0 | \$2,480.3 | 3.71% |

HISTORICAL TRENDS IN FILINGS, INCOME AND TAX LIABILITY

Chart 3 below provides historical data over the last seven years for the number of taxpayers, adjusted gross income, taxable income and tax liability. The historical data shows that over the last seven years, increases or decreases in the number of taxpayers have been modest. In general, increases (or decreases) in income through economic change have led to increases (or decreases) in taxable income and tax liabilities as well. For tax year 2008, negative growth in adjusted gross income (-11.9%) and taxable income (-15.2%) occurred, with a smaller decline in tax liabilities (-1.7%). The smaller tax declines resulted from large income declines from nonresidents, who report their adjusted gross and taxable income from all sources, but compute their final tax based on their Iowa source income. Other data suggests that much of the income decline occurred among nonresidents as the income change among Iowa residents was relatively flat; adjusted gross income grew by 0.4%, taxable income fell by -0.4% and computed tax fell by -1.9%.

Iowa tax law changes can also affect growth in income and in tax liabilities over time. In addition, federal tax law changes in 2001 and 2003 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

| <u>Tax Year</u> | <u>Number of Taxpayers</u> | <u>Adjusted Gross Income</u> | <u>Taxable Income (*)</u> | <u>Tax Paid (*)</u> |
|-----------------|----------------------------|------------------------------|---------------------------|---------------------|
| 2002 | 1,800,023 | \$61,811,131,495 | \$45,249,851,845 | \$1,806,097,656 |
| 2003 | 1,806,908 | \$69,163,184,519 | \$51,259,972,935 | \$1,942,045,273 |
| 2004 | 1,835,741 | \$72,909,438,538 | \$55,213,159,922 | \$2,134,648,582 |
| 2005 | 1,864,673 | \$90,501,231,692 | \$68,088,946,006 | \$2,271,758,833 |
| 2006 | 1,901,615 | \$106,733,354,743 | \$78,565,951,142 | \$2,456,750,029 |
| 2007 | 1,972,275 | \$119,342,701,358 | \$88,902,026,890 | \$2,680,264,599 |
| 2008 | 1,967,388 | \$105,188,576,061 | \$75,436,172,050 | \$2,633,543,165 |

Annual Percent Change

| <u>Tax Year</u> | <u>Number of Taxpayers</u> | <u>Adjusted Gross Income</u> | <u>Taxable Income</u> | <u>Tax Paid</u> |
|-----------------|----------------------------|------------------------------|-----------------------|-----------------|
| 2002-03 | 0.38% | 11.89% | 13.28% | 7.53% |
| 2003-04 | 1.60% | 5.42% | 7.71% | 9.92% |
| 2004-05 | 1.58% | 24.13% | 23.32% | 6.42% |
| 2005-06 | 1.98% | 17.94% | 15.39% | 8.14% |
| 2006-07 | 3.72% | 11.81% | 13.16% | 9.10% |
| 2007-08 | -0.25% | -11.86% | -15.15% | -1.74% |

(*) Historical numbers have been revised from past reports.

STATISTICAL APPENDIX

GLOSSARY OF TERMS

Pay Returns — returns with tax liability 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 taxpayer.

Married Separate — filing status 3 (married couple filing separately on a combined return) — Counted as two taxpayers.

Or

filing status 4 (married couple filing on separate returns) — Counted as separate taxpayers.

Adjusted Gross Income (AGI) — from line 26 IA 1040 or line 4 IA 1040A.

Net Taxable Income — from line 42 IA 1040 or line 8 IA 1040A.

Tax Paid — from line 54 IA 1040 (less any refundable credits other than withholding or estimates) or line 11 IA 1040A.

STATISTICAL APPENDIX
ALL RETURNS

TABLE 1
TOTAL PAY AND NO-PAY RETURNS

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|-------------------------|---------------------|--------------------------|-------------------------|----------------------------|-----------------------------|------------------------|
| \$ (NO AGI) | 45,574 | \$0 | \$6,614,805 | 97,349 | 10,201 | \$225,386 |
| \$ 1 - \$ 2,999 | 87,467 | \$144,593,104 | \$49,807,765 | 124,316 | 9,567 | \$76,757 |
| \$ 3,000 - \$ 4,999 | 79,232 | \$317,479,953 | \$172,467,841 | 108,523 | 10,613 | \$93,840 |
| \$ 5,000 - \$ 9,999 | 189,561 | \$1,408,265,571 | \$968,327,489 | 266,830 | 36,516 | \$5,107,900 |
| \$ 10,000 - \$ 19,999 | 335,220 | \$5,019,479,380 | \$3,759,808,211 | 480,760 | 114,154 | \$77,095,756 |
| \$ 20,000 - \$ 29,999 | 329,579 | \$8,221,396,178 | \$6,384,396,961 | 437,673 | 142,452 | \$220,407,261 |
| \$ 30,000 - \$ 39,999 | 281,286 | \$9,780,764,776 | \$7,595,805,239 | 353,445 | 146,219 | \$321,319,783 |
| \$ 40,000 - \$ 49,999 | 199,752 | \$8,923,762,371 | \$6,845,191,074 | 245,314 | 120,890 | \$317,515,654 |
| \$ 50,000 - \$ 59,999 | 127,866 | \$6,982,125,305 | \$5,272,533,858 | 158,069 | 86,866 | \$257,430,704 |
| \$ 60,000 - \$ 74,999 | 106,741 | \$7,116,004,050 | \$5,285,861,528 | 135,295 | 80,705 | \$269,478,174 |
| \$ 75,000 - \$ 99,999 | 79,374 | \$6,796,283,448 | \$4,952,492,820 | 105,095 | 66,378 | \$263,466,992 |
| \$ 100,000 - \$ 124,999 | 33,569 | \$3,725,386,515 | \$2,663,475,618 | 46,464 | 30,132 | \$146,046,863 |
| \$ 125,000 - \$ 149,999 | 17,662 | \$2,408,590,438 | \$1,695,936,179 | 25,226 | 15,700 | \$93,565,458 |
| \$ 150,000 - \$ 199,999 | 17,817 | \$3,063,033,831 | \$2,137,036,962 | 26,417 | 16,214 | \$117,807,048 |
| \$ 200,000 - \$ 249,999 | 9,218 | \$2,054,086,657 | \$1,401,959,554 | 13,726 | 8,598 | \$76,687,468 |
| \$ 250,000 - \$ 499,999 | 15,658 | \$5,355,388,724 | \$3,581,330,799 | 24,110 | 15,379 | \$180,579,309 |
| \$ 500,000 - \$ 999,999 | 6,600 | \$4,516,951,942 | \$2,965,005,718 | 10,644 | 6,844 | \$116,796,692 |
| \$1,000,000 And Over | 5,212 | \$29,354,983,818 | \$19,698,119,629 | 9,361 | 5,066 | \$169,842,120 |
| Total | 1,967,388 | \$105,188,576,061 | \$75,436,172,050 | 2,668,617 | 922,494 | \$2,633,543,165 |

**TABLE 2
TOTAL PAY RETURNS**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|-------------------------|---------------------|-------------------------|-------------------------|----------------------------|-----------------------------|------------------------|
| \$ (NO AGI) | 253 | \$0 | \$1,525,444 | 312 | 58 | \$225,386 |
| \$ 1 - \$ 2,999 | 909 | \$1,646,199 | \$3,513,497 | 1,104 | 66 | \$76,757 |
| \$ 3,000 - \$ 4,999 | 3,319 | \$14,452,825 | \$14,321,140 | 3,495 | 98 | \$93,840 |
| \$ 5,000 - \$ 9,999 | 78,361 | \$616,778,855 | \$477,123,176 | 85,780 | 2,671 | \$5,107,900 |
| \$ 10,000 - \$ 19,999 | 251,009 | \$3,835,618,825 | \$3,011,813,099 | 305,607 | 41,125 | \$77,095,756 |
| \$ 20,000 - \$ 29,999 | 309,759 | \$7,742,018,771 | \$6,119,829,907 | 401,126 | 130,573 | \$220,407,261 |
| \$ 30,000 - \$ 39,999 | 270,679 | \$9,413,335,121 | \$7,389,413,009 | 337,529 | 141,919 | \$321,319,783 |
| \$ 40,000 - \$ 49,999 | 192,697 | \$8,608,556,911 | \$6,656,273,104 | 235,093 | 118,027 | \$317,515,654 |
| \$ 50,000 - \$ 59,999 | 123,102 | \$6,721,561,475 | \$5,109,976,763 | 151,135 | 84,689 | \$257,430,704 |
| \$ 60,000 - \$ 74,999 | 102,129 | \$6,807,739,217 | \$5,089,277,393 | 128,358 | 78,366 | \$269,478,174 |
| \$ 75,000 - \$ 99,999 | 75,179 | \$6,434,718,557 | \$4,719,556,070 | 98,537 | 63,800 | \$263,466,992 |
| \$ 100,000 - \$ 124,999 | 31,306 | \$3,473,345,360 | \$2,498,758,015 | 42,779 | 28,559 | \$146,046,863 |
| \$ 125,000 - \$ 149,999 | 16,219 | \$2,211,252,396 | \$1,566,371,729 | 22,780 | 14,660 | \$93,565,458 |
| \$ 150,000 - \$ 199,999 | 16,078 | \$2,763,123,534 | \$1,938,836,699 | 23,404 | 14,797 | \$117,807,048 |
| \$ 200,000 - \$ 249,999 | 8,114 | \$1,807,714,011 | \$1,242,816,077 | 11,750 | 7,726 | \$76,687,468 |
| \$ 250,000 - \$ 499,999 | 13,451 | \$4,589,882,819 | \$3,079,265,805 | 20,051 | 13,460 | \$180,579,309 |
| \$ 500,000 - \$ 999,999 | 5,360 | \$3,661,333,420 | \$2,399,158,188 | 8,240 | 5,581 | \$116,796,692 |
| \$1,000,000 And Over | 3,741 | \$16,792,543,286 | \$10,873,354,042 | 6,309 | 3,588 | \$169,842,120 |
| Total | 1,501,665 | \$85,495,621,582 | \$62,191,183,157 | 1,883,389 | 749,763 | \$2,633,543,165 |

**TABLE 3
TOTAL NO-PAY RETURNS**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|-------------------------|---------------------|-------------------------|-------------------------|----------------------------|-----------------------------|------------|
| \$ (NO AGI) | 45,321 | \$0 | \$5,089,361 | 97,037 | 10,143 | \$0 |
| \$ 1 - \$ 2,999 | 86,558 | \$142,946,905 | \$46,294,268 | 123,212 | 9,501 | \$0 |
| \$ 3,000 - \$ 4,999 | 75,913 | \$303,027,128 | \$158,146,701 | 105,028 | 10,515 | \$0 |
| \$ 5,000 - \$ 9,999 | 111,200 | \$791,486,716 | \$491,204,313 | 181,050 | 33,845 | \$0 |
| \$ 10,000 - \$ 19,999 | 84,211 | \$1,183,860,555 | \$747,995,112 | 175,153 | 73,029 | \$0 |
| \$ 20,000 - \$ 29,999 | 19,820 | \$479,377,407 | \$264,567,054 | 36,547 | 11,879 | \$0 |
| \$ 30,000 - \$ 39,999 | 10,607 | \$367,429,655 | \$206,392,230 | 15,916 | 4,300 | \$0 |
| \$ 40,000 - \$ 49,999 | 7,055 | \$315,205,460 | \$188,917,970 | 10,221 | 2,863 | \$0 |
| \$ 50,000 - \$ 59,999 | 4,764 | \$260,563,830 | \$162,557,095 | 6,934 | 2,177 | \$0 |
| \$ 60,000 - \$ 74,999 | 4,612 | \$308,264,833 | \$196,584,135 | 6,937 | 2,339 | \$0 |
| \$ 75,000 - \$ 99,999 | 4,195 | \$361,564,891 | \$232,936,750 | 6,558 | 2,578 | \$0 |
| \$ 100,000 - \$ 124,999 | 2,263 | \$252,041,155 | \$164,717,603 | 3,685 | 1,573 | \$0 |
| \$ 125,000 - \$ 149,999 | 1,443 | \$197,338,042 | \$129,564,450 | 2,446 | 1,040 | \$0 |
| \$ 150,000 - \$ 199,999 | 1,739 | \$299,910,297 | \$198,200,263 | 3,013 | 1,417 | \$0 |
| \$ 200,000 - \$ 249,999 | 1,104 | \$246,372,646 | \$159,143,477 | 1,976 | 872 | \$0 |
| \$ 250,000 - \$ 499,999 | 2,207 | \$765,505,905 | \$502,064,994 | 4,059 | 1,919 | \$0 |
| \$ 500,000 - \$ 999,999 | 1,240 | \$855,618,522 | \$565,847,530 | 2,404 | 1,263 | \$0 |
| \$1,000,000 And Over | 1,471 | \$12,562,440,532 | \$8,824,765,587 | 3,052 | 1,478 | \$0 |
| Total | 465,723 | \$19,692,954,479 | \$13,244,988,893 | 785,228 | 172,731 | \$0 |

**TABLE 4
TOTAL SINGLE RETURNS**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|-------------------------|---------------------|-------------------------|-------------------------|----------------------------|-----------------------------|----------------------|
| \$ (NO AGI) | 89 | \$0 | \$8,406 | 97 | 1 | \$24,236 |
| \$ 1 - \$ 2,999 | 179 | \$387,620 | \$100,372 | 184 | 4 | \$5,445 |
| \$ 3,000 - \$ 4,999 | 406 | \$1,674,949 | \$956,390 | 409 | 2 | \$15,714 |
| \$ 5,000 - \$ 9,999 | 39,825 | \$314,332,333 | \$231,921,404 | 40,406 | 167 | \$2,309,957 |
| \$ 10,000 - \$ 19,999 | 117,052 | \$1,778,570,756 | \$1,406,704,764 | 133,532 | 13,782 | \$35,831,716 |
| \$ 20,000 - \$ 29,999 | 131,765 | \$3,275,927,970 | \$2,599,468,402 | 175,403 | 53,506 | \$90,990,756 |
| \$ 30,000 - \$ 39,999 | 97,258 | \$3,368,570,332 | \$2,630,486,177 | 127,916 | 37,319 | \$112,541,535 |
| \$ 40,000 - \$ 49,999 | 58,121 | \$2,588,590,413 | \$1,970,533,200 | 75,558 | 20,159 | \$92,866,661 |
| \$ 50,000 - \$ 59,999 | 32,907 | \$1,793,698,603 | \$1,328,086,189 | 43,044 | 11,150 | \$65,727,034 |
| \$ 60,000 - \$ 74,999 | 24,543 | \$1,632,383,389 | \$1,179,025,445 | 32,525 | 7,891 | \$60,850,038 |
| \$ 75,000 - \$ 99,999 | 15,106 | \$1,286,277,427 | \$910,031,564 | 20,553 | 4,754 | \$49,286,352 |
| \$ 100,000 - \$ 124,999 | 5,549 | \$614,718,477 | \$429,313,941 | 7,799 | 1,671 | \$24,412,804 |
| \$ 125,000 - \$ 149,999 | 2,681 | \$365,213,533 | \$253,893,402 | 3,819 | 831 | \$14,650,855 |
| \$ 150,000 - \$ 199,999 | 2,528 | \$432,603,976 | \$301,330,890 | 3,661 | 720 | \$18,162,542 |
| \$ 200,000 - \$ 249,999 | 1,125 | \$249,838,064 | \$172,009,695 | 1,627 | 354 | \$10,544,819 |
| \$ 250,000 - \$ 499,999 | 1,775 | \$600,968,367 | \$413,720,056 | 2,547 | 521 | \$24,413,383 |
| \$ 500,000 - \$ 999,999 | 691 | \$468,274,706 | \$311,976,754 | 994 | 219 | \$15,449,749 |
| \$1,000,000 And Over | 517 | \$2,624,136,731 | \$1,715,670,115 | 725 | 206 | \$26,659,733 |
| Total | 532,117 | \$21,396,167,646 | \$15,855,237,166 | 670,799 | 153,257 | \$644,743,329 |

**TABLE 5
TOTAL SINGLE NO-PAY RETURNS**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|--------------------------------|----------------------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|-----------------|
| \$ (NO AGI) | 18,460 | \$0 | \$151,323 | 27,578 | 1,649 | \$0 |
| \$ 1 - \$ 2,999 | 51,404 | \$88,847,156 | \$16,176,600 | 63,291 | 5,935 | \$0 |
| \$ 3,000 - \$ 4,999 | 49,698 | \$199,069,851 | \$102,807,160 | 59,991 | 7,279 | \$0 |
| \$ 5,000 - \$ 9,999 | 74,381 | \$527,042,077 | \$351,741,380 | 103,029 | 23,117 | \$0 |
| \$ 10,000 - \$ 19,999 | 47,884 | \$667,881,005 | \$444,683,824 | 90,607 | 50,052 | \$0 |
| \$ 20,000 - \$ 29,999 | 6,834 | \$164,150,090 | \$79,958,656 | 11,717 | 5,484 | \$0 |
| \$ 30,000 - \$ 39,999 | 2,874 | \$98,993,395 | \$38,973,134 | 4,495 | 886 | \$0 |
| \$ 40,000 - \$ 49,999 | 1,670 | \$74,571,436 | \$33,734,592 | 2,458 | 329 | \$0 |
| \$ 50,000 - \$ 59,999 | 990 | \$54,175,159 | \$27,720,602 | 1,393 | 176 | \$0 |
| \$ 60,000 - \$ 74,999 | 813 | \$54,052,866 | \$29,294,365 | 1,131 | 167 | \$0 |
| \$ 75,000 - \$ 99,999 | 602 | \$51,609,082 | \$28,537,394 | 835 | 93 | \$0 |
| \$ 100,000 - \$ 124,999 | 299 | \$33,217,764 | \$19,262,897 | 401 | 53 | \$0 |
| \$ 125,000 - \$ 149,999 | 173 | \$23,791,360 | \$13,412,924 | 246 | 36 | \$0 |
| \$ 150,000 - \$ 199,999 | 196 | \$33,851,868 | \$20,413,483 | 284 | 63 | \$0 |
| \$ 200,000 - \$ 249,999 | 131 | \$29,290,901 | \$17,834,009 | 184 | 26 | \$0 |
| \$ 250,000 - \$ 499,999 | 229 | \$78,235,670 | \$45,980,630 | 320 | 50 | \$0 |
| \$ 500,000 - \$ 999,999 | 132 | \$91,042,702 | \$54,432,468 | 180 | 42 | \$0 |
| \$1,000,000 And Over | 181 | \$2,245,950,068 | \$1,528,335,935 | 272 | 37 | \$0 |
| Total | 256,951 | \$4,515,772,450 | \$2,853,451,376 | 368,412 | 95,474 | \$0 |

**TABLE 6
TOTAL MARRIED JOINT PAY RETURNS**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|-------------------------|---------------------|-------------------------|-------------------------|----------------------------|-----------------------------|----------------------|
| \$ (NO AGI) | 30 | \$0 | \$164,025 | 71 | 37 | \$144,549 |
| \$ 1 - \$ 2,999 | 2 | \$2,091 | \$267,144 | 4 | 3 | \$19,703 |
| \$ 3,000 - \$ 4,999 | 3 | \$14,018 | \$8,827 | 6 | 3 | \$546 |
| \$ 5,000 - \$ 9,999 | 24 | \$206,809 | \$191,339 | 52 | 1 | \$16,241 |
| \$ 10,000 - \$ 19,999 | 7,812 | \$132,746,429 | \$88,732,332 | 20,948 | 2,627 | \$1,371,498 |
| \$ 20,000 - \$ 29,999 | 19,808 | \$498,323,147 | \$369,869,225 | 47,978 | 19,685 | \$9,791,563 |
| \$ 30,000 - \$ 39,999 | 17,680 | \$614,847,304 | \$467,098,091 | 40,987 | 20,526 | \$17,660,950 |
| \$ 40,000 - \$ 49,999 | 13,551 | \$606,501,225 | \$458,807,564 | 30,410 | 16,466 | \$19,777,743 |
| \$ 50,000 - \$ 59,999 | 10,237 | \$560,947,371 | \$417,981,547 | 22,814 | 12,484 | \$18,946,236 |
| \$ 60,000 - \$ 74,999 | 11,179 | \$749,863,877 | \$554,061,784 | 24,537 | 14,124 | \$26,280,582 |
| \$ 75,000 - \$ 99,999 | 11,375 | \$980,717,125 | \$708,068,547 | 24,871 | 14,465 | \$34,272,533 |
| \$ 100,000 - \$ 124,999 | 5,799 | \$643,947,215 | \$451,703,306 | 12,780 | 7,674 | \$22,363,777 |
| \$ 125,000 - \$ 149,999 | 3,363 | \$458,580,460 | \$312,418,526 | 7,479 | 4,292 | \$15,283,999 |
| \$ 150,000 - \$ 199,999 | 3,747 | \$643,380,556 | \$434,187,320 | 8,521 | 4,677 | \$21,393,860 |
| \$ 200,000 - \$ 249,999 | 1,886 | \$421,548,523 | \$276,110,282 | 4,248 | 2,412 | \$13,228,039 |
| \$ 250,000 - \$ 499,999 | 3,661 | \$1,262,969,704 | \$803,515,798 | 8,280 | 5,032 | \$37,217,458 |
| \$ 500,000 - \$ 999,999 | 1,656 | \$1,135,498,379 | \$715,613,942 | 3,731 | 2,191 | \$25,924,476 |
| \$1,000,000 And Over | 1,471 | \$7,790,895,562 | \$4,912,977,883 | 3,456 | 1,675 | \$44,011,393 |
| Total | 113,284 | \$16,500,989,795 | \$10,971,777,482 | 261,173 | 128,374 | \$307,705,146 |

TABLE 7
TOTAL MARRIED JOINT NO-PAY RETURNS

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|-------------------------|---------------------|-------------------------|------------------------|----------------------------|-----------------------------|------------|
| \$ (NO AGI) | 17,508 | \$0 | \$4,291,303 | 55,540 | 7,465 | \$0 |
| \$ 1 - \$ 2,999 | 7,332 | \$11,013,230 | \$59,189 | 24,698 | 1,822 | \$0 |
| \$ 3,000 - \$ 4,999 | 5,312 | \$21,236,931 | \$723,534 | 17,649 | 1,525 | \$0 |
| \$ 5,000 - \$ 9,999 | 14,273 | \$107,607,138 | \$43,828,045 | 45,520 | 5,610 | \$0 |
| \$ 10,000 - \$ 19,999 | 22,446 | \$319,613,561 | \$181,854,693 | 66,387 | 16,914 | \$0 |
| \$ 20,000 - \$ 29,999 | 5,305 | \$124,695,158 | \$55,058,767 | 15,997 | 3,905 | \$0 |
| \$ 30,000 - \$ 39,999 | 1,741 | \$60,161,932 | \$18,654,971 | 4,782 | 1,500 | \$0 |
| \$ 40,000 - \$ 49,999 | 1,192 | \$53,392,952 | \$21,358,634 | 3,140 | 1,010 | \$0 |
| \$ 50,000 - \$ 59,999 | 987 | \$54,096,372 | \$25,543,989 | 2,499 | 859 | \$0 |
| \$ 60,000 - \$ 74,999 | 1,178 | \$79,129,931 | \$43,254,058 | 2,916 | 1,058 | \$0 |
| \$ 75,000 - \$ 99,999 | 1,371 | \$119,148,847 | \$69,329,334 | 3,263 | 1,302 | \$0 |
| \$ 100,000 - \$ 124,999 | 873 | \$97,686,067 | \$60,662,097 | 2,050 | 928 | \$0 |
| \$ 125,000 - \$ 149,999 | 616 | \$84,427,601 | \$54,158,985 | 1,452 | 649 | \$0 |
| \$ 150,000 - \$ 199,999 | 814 | \$140,621,365 | \$88,117,011 | 1,879 | 902 | \$0 |
| \$ 200,000 - \$ 249,999 | 570 | \$126,888,764 | \$79,263,102 | 1,321 | 596 | \$0 |
| \$ 250,000 - \$ 499,999 | 1,236 | \$434,671,333 | \$281,252,501 | 2,861 | 1,359 | \$0 |
| \$ 500,000 - \$ 999,999 | 767 | \$530,719,906 | \$348,794,730 | 1,818 | 952 | \$0 |
| \$1,000,000 And Over | 969 | \$7,693,311,706 | \$5,274,504,051 | 2,379 | 1,148 | \$0 |
| Total | 84,490 | \$10,058,422,794 | \$6,650,708,994 | 256,151 | 49,504 | \$0 |

TABLE 8
TOTAL MARRIED SEPARATE PAY RETURNS

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|-------------------------|---------------------|-------------------------|-------------------------|----------------------------|-----------------------------|------------------------|
| \$ (NO AGI) | 134 | \$0 | \$1,353,013 | 144 | 20 | \$56,601 |
| \$ 1 - \$ 2,999 | 728 | \$1,256,488 | \$3,145,981 | 916 | 59 | \$51,609 |
| \$ 3,000 - \$ 4,999 | 2,910 | \$12,763,858 | \$13,355,923 | 3,080 | 93 | \$77,580 |
| \$ 5,000 - \$ 9,999 | 38,512 | \$302,239,713 | \$245,010,433 | 45,322 | 2,503 | \$2,781,702 |
| \$ 10,000 - \$ 19,999 | 126,145 | \$1,924,301,640 | \$1,516,376,003 | 151,127 | 24,716 | \$39,892,542 |
| \$ 20,000 - \$ 29,999 | 158,186 | \$3,967,767,654 | \$3,150,492,280 | 177,745 | 57,382 | \$119,624,942 |
| \$ 30,000 - \$ 39,999 | 155,741 | \$5,429,917,485 | \$4,291,828,741 | 168,626 | 84,074 | \$191,117,298 |
| \$ 40,000 - \$ 49,999 | 121,025 | \$5,413,465,273 | \$4,226,932,340 | 129,125 | 81,402 | \$204,871,250 |
| \$ 50,000 - \$ 59,999 | 79,958 | \$4,366,915,501 | \$3,363,909,027 | 85,277 | 61,055 | \$172,757,434 |
| \$ 60,000 - \$ 74,999 | 66,407 | \$4,425,491,951 | \$3,356,190,164 | 71,296 | 56,351 | \$182,347,554 |
| \$ 75,000 - \$ 99,999 | 48,698 | \$4,167,724,005 | \$3,101,455,959 | 53,113 | 44,581 | \$179,908,107 |
| \$ 100,000 - \$ 124,999 | 19,958 | \$2,214,679,668 | \$1,617,740,768 | 22,200 | 19,214 | \$99,270,282 |
| \$ 125,000 - \$ 149,999 | 10,175 | \$1,387,458,403 | \$1,000,059,801 | 11,482 | 9,537 | \$63,630,604 |
| \$ 150,000 - \$ 199,999 | 9,803 | \$1,687,139,002 | \$1,203,318,489 | 11,222 | 9,400 | \$78,250,646 |
| \$ 200,000 - \$ 249,999 | 5,103 | \$1,136,327,424 | \$794,696,100 | 5,875 | 4,960 | \$52,914,610 |
| \$ 250,000 - \$ 499,999 | 8,015 | \$2,725,944,748 | \$1,862,029,951 | 9,224 | 7,907 | \$118,948,468 |
| \$ 500,000 - \$ 999,999 | 3,013 | \$2,057,560,335 | \$1,371,567,492 | 3,515 | 3,171 | \$75,422,467 |
| \$1,000,000 And Over | 1,753 | \$6,377,510,993 | \$4,244,706,044 | 2,128 | 1,707 | \$99,170,994 |
| Total | 856,264 | \$47,598,464,141 | \$35,364,168,509 | 951,417 | 468,132 | \$1,681,094,690 |

**TABLE 9
TOTAL MARRIED SEPARATE NO-PAY RETURNS**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|--------------------------------|----------------------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|-----------------|
| \$ (NO AGI) | 9,353 | \$0 | \$646,735 | 13,919 | 1,029 | \$0 |
| \$ 1 - \$ 2,999 | 27,822 | \$43,086,519 | \$30,058,479 | 35,223 | 1,744 | \$0 |
| \$ 3,000 - \$ 4,999 | 20,903 | \$82,720,346 | \$54,616,007 | 27,388 | 1,711 | \$0 |
| \$ 5,000 - \$ 9,999 | 22,546 | \$156,837,501 | \$95,634,888 | 32,501 | 5,118 | \$0 |
| \$ 10,000 - \$ 19,999 | 13,881 | \$196,365,989 | \$121,456,595 | 18,159 | 6,063 | \$0 |
| \$ 20,000 - \$ 29,999 | 7,681 | \$190,532,159 | \$129,549,631 | 8,833 | 2,490 | \$0 |
| \$ 30,000 - \$ 39,999 | 5,992 | \$208,274,328 | \$148,764,125 | 6,639 | 1,914 | \$0 |
| \$ 40,000 - \$ 49,999 | 4,193 | \$187,241,072 | \$133,824,744 | 4,623 | 1,524 | \$0 |
| \$ 50,000 - \$ 59,999 | 2,787 | \$152,292,299 | \$109,292,504 | 3,042 | 1,142 | \$0 |
| \$ 60,000 - \$ 74,999 | 2,621 | \$175,082,036 | \$124,035,712 | 2,890 | 1,114 | \$0 |
| \$ 75,000 - \$ 99,999 | 2,222 | \$190,806,962 | \$135,070,022 | 2,460 | 1,183 | \$0 |
| \$ 100,000 - \$ 124,999 | 1,091 | \$121,137,324 | \$84,792,609 | 1,234 | 592 | \$0 |
| \$ 125,000 - \$ 149,999 | 654 | \$89,119,081 | \$61,992,541 | 748 | 355 | \$0 |
| \$ 150,000 - \$ 199,999 | 729 | \$125,437,064 | \$89,669,769 | 850 | 452 | \$0 |
| \$ 200,000 - \$ 249,999 | 403 | \$90,192,981 | \$62,046,366 | 471 | 250 | \$0 |
| \$ 250,000 - \$ 499,999 | 742 | \$252,598,902 | \$174,831,863 | 878 | 510 | \$0 |
| \$ 500,000 - \$ 999,999 | 341 | \$233,855,914 | \$162,620,332 | 406 | 269 | \$0 |
| \$1,000,000 And Over | 321 | \$2,623,178,758 | \$2,021,925,601 | 401 | 293 | \$0 |
| Total | 124,282 | \$5,118,759,235 | \$3,740,828,523 | 160,665 | 27,753 | \$0 |

**TABLE 10
TOTAL PAY AND NO-PAY RETURNS BY COUNTY**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|---------------------|----------------------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|-----------------|
| Non Resident | 189,608 | \$38,379,528,399 | \$25,797,757,898 | 266,851 | 92,558 | \$153,242,492 |
| ADAIR | 4,918 | \$147,341,439 | \$112,821,101 | 7,104 | 2,218 | \$5,017,401 |
| ADAMS | 2,521 | \$82,776,912 | \$63,803,264 | 3,675 | 1,071 | \$2,493,336 |
| ALLAMAKEE | 8,400 | \$236,915,697 | \$179,374,880 | 12,015 | 4,214 | \$7,067,793 |
| APPANOOSE | 7,023 | \$183,070,307 | \$141,621,962 | 10,225 | 3,328 | \$6,304,208 |
| AUDUBON | 3,766 | \$115,415,755 | \$91,251,385 | 5,468 | 1,571 | \$4,459,730 |
| BENTON | 15,762 | \$557,995,855 | \$424,313,160 | 20,959 | 7,377 | \$21,532,680 |
| BLACK HAWK | 73,425 | \$2,735,787,862 | \$2,013,440,965 | 99,223 | 32,080 | \$102,091,206 |
| BOONE | 15,660 | \$550,606,951 | \$412,162,898 | 21,158 | 6,898 | \$20,582,119 |
| BREMER | 14,471 | \$555,989,788 | \$415,653,618 | 19,737 | 6,264 | \$21,476,003 |
| BUCHANAN | 12,304 | \$403,910,894 | \$309,710,391 | 16,617 | 6,201 | \$14,679,827 |
| BUENA VISTA | 11,693 | \$380,784,075 | \$295,232,406 | 16,545 | 6,953 | \$14,290,768 |
| BUTLER | 8,918 | \$282,676,760 | \$215,978,536 | 12,514 | 3,692 | \$10,356,943 |
| CALHOUN | 6,181 | \$194,538,598 | \$152,298,955 | 8,872 | 2,449 | \$7,532,597 |
| CARROLL | 13,668 | \$469,898,030 | \$360,050,815 | 18,640 | 6,240 | \$17,213,144 |
| CASS | 8,447 | \$252,255,203 | \$192,291,350 | 12,294 | 3,653 | \$9,023,192 |
| CEDAR | 11,376 | \$396,266,731 | \$302,180,191 | 15,428 | 4,880 | \$15,226,682 |
| CERRO GORDO | 27,226 | \$948,998,744 | \$704,113,296 | 36,952 | 11,051 | \$34,775,112 |
| CHEROKEE | 7,463 | \$236,831,681 | \$184,752,427 | 10,573 | 3,094 | \$8,924,322 |

(Continued)

**TABLE 10
TOTAL PAY AND NO-PAY RETURNS BY COUNTY**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|-------------------|----------------------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|-----------------|
| CHICKASAW | 7,783 | \$280,421,781 | \$219,934,562 | 10,665 | 3,489 | \$11,376,858 |
| CLARKE | 5,391 | \$151,847,343 | \$116,739,571 | 7,656 | 2,790 | \$5,111,663 |
| CLAY | 10,868 | \$379,370,325 | \$286,871,482 | 14,870 | 4,599 | \$14,343,589 |
| CLAYTON | 10,687 | \$309,876,868 | \$238,100,081 | 15,147 | 4,651 | \$9,733,686 |
| CLINTON | 28,976 | \$938,583,862 | \$712,628,173 | 39,746 | 13,328 | \$34,617,240 |
| CRAWFORD | 9,408 | \$288,069,355 | \$225,195,119 | 13,522 | 5,988 | \$10,503,124 |
| DALLAS | 35,127 | \$1,822,112,800 | \$1,311,802,959 | 44,432 | 18,391 | \$72,182,691 |
| DAVIS | 4,409 | \$121,427,879 | \$93,718,226 | 6,479 | 2,648 | \$4,196,672 |
| DECATUR | 3,931 | \$100,100,196 | \$75,370,868 | 5,852 | 1,987 | \$3,138,139 |
| DELAWARE | 10,966 | \$337,507,992 | \$260,760,258 | 14,931 | 5,231 | \$12,264,406 |
| DES MOINES | 24,499 | \$831,861,755 | \$629,766,148 | 34,196 | 11,080 | \$29,210,322 |
| DICKINSON | 11,318 | \$456,574,087 | \$326,097,427 | 16,005 | 3,936 | \$16,205,100 |
| DUBUQUE | 57,221 | \$2,102,579,761 | \$1,557,540,274 | 76,439 | 26,376 | \$74,939,194 |
| EMMET | 5,974 | \$181,074,592 | \$142,147,549 | 8,310 | 2,685 | \$6,382,850 |
| FAYETTE | 11,658 | \$344,560,276 | \$269,293,601 | 16,662 | 5,381 | \$12,828,401 |
| FLOYD | 9,546 | \$296,153,514 | \$228,536,060 | 13,193 | 4,408 | \$10,877,162 |
| FRANKLIN | 6,124 | \$203,542,685 | \$156,389,940 | 8,823 | 3,244 | \$7,722,313 |
| FREMONT | 4,309 | \$141,045,959 | \$109,665,529 | 6,127 | 1,900 | \$4,602,624 |
| GREENE | 5,804 | \$191,022,608 | \$147,457,020 | 8,275 | 2,613 | \$7,448,884 |

(Continued)

**TABLE 10
TOTAL PAY AND NO-PAY RETURNS BY COUNTY**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|------------------|----------------------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|-----------------|
| GRUNDY | 7,616 | \$294,643,269 | \$225,281,854 | 10,382 | 3,249 | \$11,984,259 |
| GUTHRIE | 6,436 | \$221,079,829 | \$164,986,361 | 9,157 | 2,864 | \$8,063,148 |
| HAMILTON | 9,551 | \$362,260,761 | \$271,810,785 | 13,330 | 4,343 | \$13,556,012 |
| HANCOCK | 6,878 | \$213,257,602 | \$166,939,995 | 9,502 | 3,039 | \$7,864,687 |
| HARDIN | 10,655 | \$370,774,414 | \$286,703,286 | 15,028 | 4,494 | \$13,722,170 |
| HARRISON | 8,573 | \$290,132,550 | \$217,535,975 | 11,929 | 4,005 | \$7,836,505 |
| HENRY | 11,421 | \$354,618,002 | \$270,859,897 | 15,675 | 5,356 | \$12,919,974 |
| HOWARD | 6,005 | \$175,886,668 | \$135,139,050 | 8,441 | 2,802 | \$5,381,218 |
| HUMBOLDT | 6,034 | \$212,689,977 | \$163,964,337 | 8,479 | 2,637 | \$8,388,042 |
| IDA | 4,530 | \$158,721,903 | \$123,222,478 | 6,398 | 2,001 | \$5,900,665 |
| IOWA | 10,609 | \$398,789,132 | \$297,534,338 | 14,321 | 4,763 | \$12,996,031 |
| JACKSON | 11,895 | \$358,434,346 | \$278,372,350 | 16,519 | 5,190 | \$13,022,410 |
| JASPER | 21,820 | \$730,407,861 | \$550,129,279 | 29,655 | 9,584 | \$27,156,630 |
| JEFFERSON | 8,897 | \$333,211,097 | \$240,911,782 | 12,171 | 3,651 | \$11,644,798 |
| JOHNSON | 71,904 | \$3,142,658,604 | \$2,274,313,987 | 89,780 | 28,622 | \$123,089,100 |
| JONES | 11,637 | \$372,930,918 | \$286,172,682 | 16,124 | 4,976 | \$13,834,579 |
| KEOKUK | 6,188 | \$177,555,117 | \$139,147,478 | 8,834 | 2,821 | \$6,430,838 |
| KOSSUTH | 9,971 | \$340,239,586 | \$264,896,982 | 14,033 | 4,211 | \$12,835,338 |
| LEE | 20,289 | \$633,454,509 | \$483,137,758 | 28,534 | 9,082 | \$22,797,216 |

(Continued)

**TABLE 10
TOTAL PAY AND NO-PAY RETURNS BY COUNTY**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|------------------|----------------------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|-----------------|
| LINN | 127,552 | \$5,364,632,855 | \$3,886,645,326 | 167,061 | 58,120 | \$206,097,918 |
| LOUISA | 6,539 | \$204,225,609 | \$156,833,645 | 8,981 | 3,654 | \$7,550,957 |
| LUCAS | 5,012 | \$140,100,413 | \$107,584,013 | 7,168 | 2,428 | \$5,071,692 |
| LYON | 6,962 | \$231,443,039 | \$180,154,955 | 9,480 | 3,618 | \$8,160,318 |
| MADISON | 8,894 | \$334,841,236 | \$248,300,852 | 12,001 | 4,502 | \$12,791,368 |
| MAHASKA | 12,740 | \$431,237,797 | \$327,155,847 | 17,424 | 5,937 | \$15,594,944 |
| MARION | 19,476 | \$701,008,164 | \$521,098,019 | 26,532 | 9,549 | \$26,300,042 |
| MARSHALL | 23,007 | \$759,902,382 | \$574,580,864 | 32,095 | 12,045 | \$28,000,193 |
| MILLS | 8,077 | \$307,684,362 | \$225,620,167 | 10,851 | 3,809 | \$8,180,430 |
| MITCHELL | 6,355 | \$201,662,474 | \$157,431,410 | 9,086 | 2,991 | \$6,850,143 |
| MONONA | 5,234 | \$169,155,821 | \$130,852,655 | 7,675 | 2,347 | \$6,388,481 |
| MONROE | 4,327 | \$130,061,381 | \$99,095,695 | 6,229 | 2,007 | \$4,664,312 |
| MONTGOMERY | 6,359 | \$191,087,148 | \$147,334,339 | 9,056 | 2,941 | \$6,784,217 |
| MUSCATINE | 25,716 | \$957,121,899 | \$721,866,784 | 34,362 | 13,077 | \$37,058,810 |
| OBRIEN | 9,053 | \$295,642,289 | \$229,709,365 | 12,643 | 4,049 | \$11,040,026 |
| OSCEOLA | 3,984 | \$119,057,384 | \$93,186,255 | 5,473 | 1,876 | \$4,078,869 |
| PAGE | 8,920 | \$276,246,546 | \$213,663,269 | 12,587 | 3,727 | \$10,157,495 |
| PALO ALTO | 5,658 | \$181,961,467 | \$141,378,186 | 8,077 | 2,478 | \$6,581,511 |
| PLYMOUTH | 15,424 | \$596,288,650 | \$459,465,885 | 20,839 | 7,791 | \$21,961,235 |

(Continued)

**TABLE 10
TOTAL PAY AND NO-PAY RETURNS BY COUNTY**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|----------------------|----------------------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|-----------------|
| POCAHONTAS | 4,498 | \$145,369,022 | \$115,876,651 | 6,466 | 1,911 | \$5,560,854 |
| POLK | 255,569 | \$11,463,048,900 | \$8,281,421,063 | 330,887 | 125,027 | \$450,307,568 |
| POTTAWATTAMIE | 52,594 | \$1,952,071,781 | \$1,430,522,661 | 71,809 | 25,735 | \$50,056,317 |
| POWESHIEK | 11,220 | \$413,285,397 | \$307,313,627 | 15,512 | 4,673 | \$15,524,470 |
| RINGGOLD | 2,670 | \$71,860,465 | \$53,065,293 | 4,008 | 1,195 | \$2,295,981 |
| SAC | 6,360 | \$203,519,708 | \$161,005,930 | 9,085 | 2,737 | \$7,959,829 |
| SCOTT | 96,560 | \$4,110,293,499 | \$2,993,482,277 | 130,050 | 46,292 | \$156,253,753 |
| SHELBY | 7,707 | \$252,816,592 | \$192,360,146 | 10,790 | 3,405 | \$8,933,822 |
| SIOUX | 18,981 | \$718,187,065 | \$542,205,086 | 25,640 | 10,585 | \$26,588,341 |
| STORY | 46,763 | \$1,897,509,733 | \$1,394,782,597 | 59,990 | 18,226 | \$71,977,351 |
| TAMA | 10,132 | \$320,674,412 | \$248,210,646 | 14,348 | 4,963 | \$12,254,273 |
| TAYLOR | 3,287 | \$90,504,020 | \$72,068,978 | 4,859 | 1,516 | \$3,194,914 |
| UNION | 7,223 | \$205,944,275 | \$156,851,184 | 10,291 | 3,192 | \$7,113,659 |
| VAN BUREN | 4,170 | \$111,799,964 | \$86,185,008 | 6,196 | 1,968 | \$3,797,662 |
| WAPELLO | 19,500 | \$602,378,539 | \$460,625,929 | 27,806 | 9,882 | \$22,076,178 |
| WARREN | 26,803 | \$1,070,319,058 | \$789,177,297 | 34,878 | 12,983 | \$41,210,081 |
| WASHINGTON | 13,041 | \$424,382,269 | \$318,922,097 | 18,005 | 6,323 | \$15,260,225 |
| WAYNE | 3,290 | \$90,483,425 | \$70,592,515 | 4,877 | 1,513 | \$3,095,298 |
| WEBSTER | 21,294 | \$722,260,183 | \$551,757,926 | 29,394 | 9,976 | \$27,752,030 |

(Continued)

**TABLE 10
TOTAL PAY AND NO-PAY RETURNS BY COUNTY**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|-------------------|----------------------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|-----------------|
| WINNEBAGO | 7,136 | \$222,185,825 | \$172,625,941 | 9,911 | 2,999 | \$8,000,274 |
| WINNESHIEK | 11,972 | \$383,916,322 | \$287,620,668 | 16,505 | 5,131 | \$13,466,399 |
| WOODBURY | 57,117 | \$1,989,751,190 | \$1,497,500,536 | 77,530 | 31,593 | \$69,643,632 |
| WORTH | 4,670 | \$147,229,168 | \$114,657,157 | 6,409 | 1,927 | \$5,070,561 |
| WRIGHT | 7,804 | \$254,354,869 | \$197,498,307 | 11,279 | 3,589 | \$9,438,639 |
| Total | 1,967,388 | \$105,188,576,061 | \$75,436,172,050 | 2,668,617 | 922,494 | \$2,633,543,165 |

TABLE 11
TOTAL PAY AND NO-PAY BY ITEMIZED DEDUCTION

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Federal Tax Deductions | Itemized Deduction | Taxable Income | Tax Paid |
|-------------------------|---------------------|-------------------------|-------------------------|-----------------------|-----------------------|------------------------|
| \$ (NO AGI) | 9,813 | \$0 | \$72,529,050 | 290,726,708 | 6,210,219 | \$150,180 |
| \$ 1 - \$ 2,999 | 21,497 | \$33,320,729 | \$-3,525,259 | 17,074,992 | 30,212,205 | \$61,640 |
| \$ 3,000 - \$ 4,999 | 15,948 | \$63,758,254 | \$629,663 | 25,223,031 | 47,722,771 | \$62,290 |
| \$ 5,000 - \$ 9,999 | 40,052 | \$302,339,314 | \$11,755,014 | 95,069,746 | 211,618,312 | \$1,947,488 |
| \$ 10,000 - \$ 19,999 | 115,753 | \$1,773,916,800 | \$116,090,402 | 534,888,588 | 1,188,453,673 | \$27,453,098 |
| \$ 20,000 - \$ 29,999 | 159,051 | \$4,006,299,644 | \$294,729,823 | 904,651,445 | 2,855,558,546 | \$98,715,501 |
| \$ 30,000 - \$ 39,999 | 174,108 | \$6,083,098,948 | \$511,382,299 | 1,151,335,176 | 4,458,848,017 | \$185,884,960 |
| \$ 40,000 - \$ 49,999 | 145,899 | \$6,531,940,863 | \$624,268,199 | 1,116,313,714 | 4,814,817,182 | \$220,979,089 |
| \$ 50,000 - \$ 59,999 | 102,126 | \$5,582,486,210 | \$596,293,737 | 913,275,013 | 4,088,472,863 | \$198,300,285 |
| \$ 60,000 - \$ 74,999 | 90,139 | \$6,014,150,284 | \$712,236,917 | 964,488,543 | 4,354,913,067 | \$221,268,054 |
| \$ 75,000 - \$ 99,999 | 70,274 | \$6,023,342,863 | \$800,104,035 | 941,923,790 | 4,297,269,074 | \$228,899,694 |
| \$ 100,000 - \$ 124,999 | 30,540 | \$3,390,527,631 | \$516,436,159 | 511,994,372 | 2,376,766,691 | \$130,968,908 |
| \$ 125,000 - \$ 149,999 | 16,190 | \$2,207,895,305 | \$366,199,320 | 329,673,735 | 1,522,490,340 | \$84,605,406 |
| \$ 150,000 - \$ 199,999 | 16,338 | \$2,809,544,945 | \$516,356,083 | 403,012,425 | 1,913,861,987 | \$106,875,147 |
| \$ 200,000 - \$ 249,999 | 8,524 | \$1,899,723,851 | \$396,782,221 | 285,401,599 | 1,264,297,887 | \$70,468,306 |
| \$ 250,000 - \$ 499,999 | 14,505 | \$4,964,144,477 | \$1,155,968,867 | 644,158,494 | 3,226,206,970 | \$168,600,423 |
| \$ 500,000 - \$ 999,999 | 6,119 | \$4,189,226,428 | \$1,093,224,328 | 555,703,984 | 2,659,005,555 | \$112,689,663 |
| \$1,000,000 And Over | 4,794 | \$26,405,197,627 | \$5,979,527,925 | 4,634,721,483 | 16,786,357,616 | \$168,262,095 |
| Total | 1,041,670 | \$82,280,914,173 | \$13,760,988,783 | 14,319,636,838 | 56,103,082,975 | \$2,026,192,227 |

TABLE 12
TOTAL PAY AND NO-PAY BY STANDARD DEDUCTION

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Federal Tax Deductions | Standard Deduction | Taxable Income | Tax Paid |
|-------------------------|---------------------|-------------------------|------------------------|----------------------|-----------------------|----------------------|
| \$ (NO AGI) | 35,761 | \$0 | \$9,139,443 | 95,979,585 | 404,586 | \$75,206 |
| \$ 1 - \$ 2,999 | 65,970 | \$111,272,375 | \$-186,519 | 96,015,708 | 19,595,560 | \$15,117 |
| \$ 3,000 - \$ 4,999 | 63,284 | \$253,721,699 | \$74,381 | 129,236,371 | 124,745,070 | \$31,550 |
| \$ 5,000 - \$ 9,999 | 149,509 | \$1,105,926,257 | \$22,366,463 | 328,225,470 | 756,709,177 | \$3,160,412 |
| \$ 10,000 - \$ 19,999 | 219,467 | \$3,245,562,580 | \$143,912,969 | 532,384,484 | 2,571,354,538 | \$49,642,658 |
| \$ 20,000 - \$ 29,999 | 170,528 | \$4,215,096,534 | \$274,974,078 | 413,370,295 | 3,528,838,415 | \$121,691,760 |
| \$ 30,000 - \$ 39,999 | 107,178 | \$3,697,665,828 | \$307,781,572 | 253,658,002 | 3,136,957,222 | \$135,434,823 |
| \$ 40,000 - \$ 49,999 | 53,853 | \$2,391,821,508 | \$235,204,857 | 127,352,674 | 2,030,373,892 | \$96,536,565 |
| \$ 50,000 - \$ 59,999 | 25,740 | \$1,399,639,095 | \$153,354,685 | 62,598,240 | 1,184,060,995 | \$59,130,419 |
| \$ 60,000 - \$ 74,999 | 16,602 | \$1,101,853,766 | \$131,364,362 | 41,814,024 | 930,948,461 | \$48,210,120 |
| \$ 75,000 - \$ 99,999 | 9,100 | \$772,940,585 | \$94,317,096 | 23,818,150 | 655,223,746 | \$34,567,298 |
| \$ 100,000 - \$ 124,999 | 3,029 | \$334,858,884 | \$40,560,098 | 7,951,105 | 286,708,927 | \$15,077,955 |
| \$ 125,000 - \$ 149,999 | 1,472 | \$200,695,133 | \$23,520,065 | 3,844,362 | 173,445,839 | \$8,960,052 |
| \$ 150,000 - \$ 199,999 | 1,479 | \$253,488,886 | \$26,414,503 | 4,044,878 | 223,174,975 | \$10,931,901 |
| \$ 200,000 - \$ 249,999 | 694 | \$154,362,806 | \$14,937,144 | 1,892,309 | 137,661,667 | \$6,219,162 |
| \$ 250,000 - \$ 499,999 | 1,153 | \$391,244,247 | \$32,817,943 | 3,417,486 | 355,123,829 | \$11,978,886 |
| \$ 500,000 - \$ 999,999 | 481 | \$327,725,514 | \$21,138,053 | 1,552,034 | 306,000,163 | \$4,107,029 |
| \$1,000,000 And Over | 418 | \$2,949,786,191 | \$37,306,435 | 1,432,940 | 2,911,762,013 | \$1,580,025 |
| Total | 925,718 | \$22,907,661,888 | \$1,568,997,628 | 2,128,588,117 | 19,333,089,075 | \$607,350,938 |

**TABLE 13
TOTAL PAY AND NO-PAY BY CREDITS**

| AGI Class | Number of Taxpayers | Child Care Credit | Early Childhood Development Credit | Earned Income Credit | Tuition Textbook Credit |
|--------------------------------|----------------------------|--------------------------|---|-----------------------------|--------------------------------|
| \$ (NO AGI) | 45,574 | \$54,484 | \$8,472 | 286,982 | 23,941 |
| \$ 1 - \$ 2,999 | 87,467 | \$70,228 | \$10,274 | 469,868 | 4,255 |
| \$ 3,000 - \$ 4,999 | 79,232 | \$115,505 | \$9,667 | 836,140 | 8,940 |
| \$ 5,000 - \$ 9,999 | 189,561 | \$601,122 | \$32,221 | 4,025,746 | 97,672 |
| \$ 10,000 - \$ 19,999 | 335,220 | \$2,669,823 | \$143,509 | 11,707,222 | 704,668 |
| \$ 20,000 - \$ 29,999 | 329,579 | \$2,981,484 | \$141,250 | 6,550,051 | 1,884,785 |
| \$ 30,000 - \$ 39,999 | 281,286 | \$1,499,211 | \$121,150 | 1,110,627 | 2,462,394 |
| \$ 40,000 - \$ 49,999 | 199,752 | \$217,005 | \$54,970 | 0 | 2,322,734 |
| \$ 50,000 - \$ 59,999 | 127,866 | \$0 | \$0 | 0 | 1,800,223 |
| \$ 60,000 - \$ 74,999 | 106,741 | \$0 | \$0 | 0 | 1,760,398 |
| \$ 75,000 - \$ 99,999 | 79,374 | \$0 | \$0 | 0 | 1,592,979 |
| \$ 100,000 - \$ 124,999 | 33,569 | \$0 | \$0 | 0 | 776,126 |
| \$ 125,000 - \$ 149,999 | 17,662 | \$0 | \$0 | 0 | 417,241 |
| \$ 150,000 - \$ 199,999 | 17,817 | \$0 | \$0 | 0 | 433,744 |
| \$ 200,000 - \$ 249,999 | 9,218 | \$0 | \$0 | 0 | 230,854 |
| \$ 250,000 - \$ 499,999 | 15,658 | \$0 | \$0 | 0 | 415,453 |
| \$ 500,000 - \$ 999,999 | 6,600 | \$0 | \$0 | 0 | 155,873 |
| \$1,000,000 And Over | 5,212 | \$0 | \$0 | 0 | 43,292 |
| Total | 1,967,388 | \$8,208,862 | \$521,513 | 24,986,636 | 15,135,572 |

TABLE 13 (Continued)
TOTAL PAY AND NO-PAY BY CREDITS

| AGI Class | Number of Taxpayers | Out of State Credit | Motor Fuel Credit | Other Nonrefundable Credits | Other Refundable Credits |
|-------------------------|---------------------|---------------------|--------------------|-----------------------------|--------------------------|
| \$ (NO AGI) | 45,574 | \$2,016 | \$479,423 | 297,544 | 1,205,530 |
| \$ 1 - \$ 2,999 | 87,467 | \$492 | \$84,123 | 4,136 | 25,237 |
| \$ 3,000 - \$ 4,999 | 79,232 | \$1,177 | \$71,605 | 387 | 13,303 |
| \$ 5,000 - \$ 9,999 | 189,561 | \$54,109 | \$253,124 | 36,386 | 48,652 |
| \$ 10,000 - \$ 19,999 | 335,220 | \$960,229 | \$550,331 | 283,064 | 144,136 |
| \$ 20,000 - \$ 29,999 | 329,579 | \$3,784,279 | \$469,482 | 536,274 | 198,355 |
| \$ 30,000 - \$ 39,999 | 281,286 | \$6,608,044 | \$362,777 | 835,457 | 137,924 |
| \$ 40,000 - \$ 49,999 | 199,752 | \$6,927,806 | \$280,950 | 863,485 | 147,522 |
| \$ 50,000 - \$ 59,999 | 127,866 | \$6,266,438 | \$194,752 | 862,291 | 98,518 |
| \$ 60,000 - \$ 74,999 | 106,741 | \$6,814,158 | \$194,252 | 1,267,130 | 228,859 |
| \$ 75,000 - \$ 99,999 | 79,374 | \$7,265,668 | \$169,226 | 1,901,714 | 390,469 |
| \$ 100,000 - \$ 124,999 | 33,569 | \$4,252,148 | \$78,291 | 1,588,004 | 331,423 |
| \$ 125,000 - \$ 149,999 | 17,662 | \$2,629,924 | \$49,420 | 1,581,242 | 184,830 |
| \$ 150,000 - \$ 199,999 | 17,817 | \$3,154,397 | \$59,273 | 2,469,003 | 378,055 |
| \$ 200,000 - \$ 249,999 | 9,218 | \$2,011,101 | \$27,673 | 2,028,300 | 834,219 |
| \$ 250,000 - \$ 499,999 | 15,658 | \$5,258,465 | \$48,648 | 7,539,550 | 1,622,663 |
| \$ 500,000 - \$ 999,999 | 6,600 | \$4,482,439 | \$18,411 | 8,714,856 | 1,623,955 |
| \$1,000,000 And Over | 5,212 | \$8,343,829 | \$52,355 | 51,107,821 | 4,373,998 |
| Total | 1,967,388 | \$68,816,719 | \$3,444,116 | 81,916,644 | 11,987,648 |

**STATISTICAL APPENDIX
RESIDENT RETURNS**

**TABLE 1-R
TOTAL PAY AND NO-PAY RETURNS**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|-------------------------|---------------------|-------------------------|-------------------------|----------------------------|-----------------------------|------------------------|
| \$ (NO AGI) | 40,647 | \$0 | \$1,953,951 | 89,127 | 8,334 | \$213,790 |
| \$ 1 - \$ 2,999 | 77,388 | \$127,922,527 | \$44,990,363 | 112,422 | 8,832 | \$73,752 |
| \$ 3,000 - \$ 4,999 | 70,920 | \$284,287,792 | \$154,500,904 | 98,762 | 9,828 | \$91,270 |
| \$ 5,000 - \$ 9,999 | 173,250 | \$1,288,904,479 | \$886,841,636 | 246,738 | 34,049 | \$4,833,258 |
| \$ 10,000 - \$ 19,999 | 310,679 | \$4,654,179,302 | \$3,489,792,506 | 447,583 | 106,005 | \$74,331,590 |
| \$ 20,000 - \$ 29,999 | 306,289 | \$7,640,927,488 | \$5,947,232,115 | 406,454 | 131,586 | \$213,477,596 |
| \$ 30,000 - \$ 39,999 | 261,948 | \$9,107,885,138 | \$7,096,045,841 | 327,782 | 136,249 | \$312,282,157 |
| \$ 40,000 - \$ 49,999 | 184,626 | \$8,246,189,903 | \$6,354,457,350 | 225,153 | 112,516 | \$308,548,415 |
| \$ 50,000 - \$ 59,999 | 116,258 | \$6,346,204,490 | \$4,821,566,905 | 142,093 | 79,884 | \$249,489,177 |
| \$ 60,000 - \$ 74,999 | 94,353 | \$6,286,677,557 | \$4,710,977,921 | 117,542 | 72,862 | \$259,681,036 |
| \$ 75,000 - \$ 99,999 | 67,497 | \$5,771,840,940 | \$4,253,713,218 | 86,899 | 58,478 | \$252,408,359 |
| \$ 100,000 - \$ 124,999 | 27,133 | \$3,007,820,823 | \$2,180,978,979 | 36,087 | 25,532 | \$138,781,210 |
| \$ 125,000 - \$ 149,999 | 13,516 | \$1,841,838,890 | \$1,319,583,494 | 18,328 | 12,621 | \$88,055,741 |
| \$ 150,000 - \$ 199,999 | 12,993 | \$2,231,678,009 | \$1,584,036,898 | 18,181 | 12,416 | \$110,040,985 |
| \$ 200,000 - \$ 249,999 | 6,327 | \$1,408,558,930 | \$982,274,978 | 8,699 | 6,262 | \$70,926,422 |
| \$ 250,000 - \$ 499,999 | 9,573 | \$3,231,872,115 | \$2,205,093,092 | 13,467 | 9,958 | \$163,495,693 |
| \$ 500,000 - \$ 999,999 | 3,094 | \$2,088,120,658 | \$1,396,784,178 | 4,447 | 3,320 | \$103,493,952 |
| \$1,000,000 And Over | 1,289 | \$3,244,138,621 | \$2,207,589,823 | 2,002 | 1,204 | \$130,076,270 |
| Total | 1,777,780 | \$66,809,047,662 | \$49,638,414,152 | 2,401,766 | 829,936 | \$2,480,300,673 |

**TABLE 2-R
TOTAL PAY RETURNS**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|-------------------------|---------------------|-------------------------|-------------------------|----------------------------|-----------------------------|------------------------|
| \$ (NO AGI) | 234 | \$0 | \$1,325,001 | 292 | 58 | \$213,790 |
| \$ 1 - \$ 2,999 | 849 | \$1,535,707 | \$3,209,539 | 1,030 | 63 | \$73,752 |
| \$ 3,000 - \$ 4,999 | 3,157 | \$13,745,631 | \$13,642,618 | 3,322 | 91 | \$91,270 |
| \$ 5,000 - \$ 9,999 | 72,323 | \$569,873,859 | \$442,168,684 | 79,459 | 2,530 | \$4,833,258 |
| \$ 10,000 - \$ 19,999 | 237,182 | \$3,627,046,353 | \$2,849,817,309 | 289,409 | 38,480 | \$74,331,590 |
| \$ 20,000 - \$ 29,999 | 293,931 | \$7,347,211,871 | \$5,815,488,549 | 379,889 | 122,125 | \$213,477,596 |
| \$ 30,000 - \$ 39,999 | 257,283 | \$8,946,738,195 | \$7,038,648,001 | 319,436 | 134,012 | \$312,282,157 |
| \$ 40,000 - \$ 49,999 | 181,990 | \$8,128,849,791 | \$6,306,325,655 | 220,689 | 111,451 | \$308,548,415 |
| \$ 50,000 - \$ 59,999 | 114,624 | \$6,257,035,081 | \$4,782,193,094 | 139,400 | 79,175 | \$249,489,177 |
| \$ 60,000 - \$ 74,999 | 92,971 | \$6,194,519,635 | \$4,667,771,930 | 115,196 | 72,161 | \$259,681,036 |
| \$ 75,000 - \$ 99,999 | 66,427 | \$5,679,763,191 | \$4,208,036,810 | 85,031 | 57,808 | \$252,408,359 |
| \$ 100,000 - \$ 124,999 | 26,633 | \$2,952,449,871 | \$2,150,888,957 | 35,213 | 25,181 | \$138,781,210 |
| \$ 125,000 - \$ 149,999 | 13,238 | \$1,803,791,294 | \$1,299,474,834 | 17,804 | 12,449 | \$88,055,741 |
| \$ 150,000 - \$ 199,999 | 12,690 | \$2,179,717,461 | \$1,555,736,722 | 17,637 | 12,195 | \$110,040,985 |
| \$ 200,000 - \$ 249,999 | 6,178 | \$1,375,408,668 | \$964,072,313 | 8,416 | 6,147 | \$70,926,422 |
| \$ 250,000 - \$ 499,999 | 9,306 | \$3,140,722,252 | \$2,160,112,825 | 12,941 | 9,757 | \$163,495,693 |
| \$ 500,000 - \$ 999,999 | 2,968 | \$2,003,486,225 | \$1,356,980,350 | 4,198 | 3,222 | \$103,493,952 |
| \$1,000,000 And Over | 1,217 | \$2,944,130,782 | \$2,020,407,066 | 1,836 | 1,155 | \$130,076,270 |
| Total | 1,393,201 | \$63,166,025,867 | \$47,636,300,257 | 1,731,198 | 688,060 | \$2,480,300,673 |

**TABLE 3-R
TOTAL NO-PAY RETURNS**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|-------------------------|---------------------|------------------------|------------------------|----------------------------|-----------------------------|------------|
| \$ (NO AGI) | 40,413 | \$0 | \$628,950 | 88,835 | 8,276 | \$0 |
| \$ 1 - \$ 2,999 | 76,539 | \$126,386,820 | \$41,780,824 | 111,392 | 8,769 | \$0 |
| \$ 3,000 - \$ 4,999 | 67,763 | \$270,542,161 | \$140,858,286 | 95,440 | 9,737 | \$0 |
| \$ 5,000 - \$ 9,999 | 100,927 | \$719,030,620 | \$444,672,952 | 167,279 | 31,519 | \$0 |
| \$ 10,000 - \$ 19,999 | 73,497 | \$1,027,132,949 | \$639,975,197 | 158,174 | 67,525 | \$0 |
| \$ 20,000 - \$ 29,999 | 12,358 | \$293,715,617 | \$131,743,566 | 26,565 | 9,461 | \$0 |
| \$ 30,000 - \$ 39,999 | 4,665 | \$161,146,943 | \$57,397,840 | 8,346 | 2,237 | \$0 |
| \$ 40,000 - \$ 49,999 | 2,636 | \$117,340,112 | \$48,131,695 | 4,464 | 1,065 | \$0 |
| \$ 50,000 - \$ 59,999 | 1,634 | \$89,169,409 | \$39,373,811 | 2,693 | 709 | \$0 |
| \$ 60,000 - \$ 74,999 | 1,382 | \$92,157,922 | \$43,205,991 | 2,346 | 701 | \$0 |
| \$ 75,000 - \$ 99,999 | 1,070 | \$92,077,749 | \$45,676,408 | 1,868 | 670 | \$0 |
| \$ 100,000 - \$ 124,999 | 500 | \$55,370,952 | \$30,090,022 | 874 | 351 | \$0 |
| \$ 125,000 - \$ 149,999 | 278 | \$38,047,596 | \$20,108,660 | 524 | 172 | \$0 |
| \$ 150,000 - \$ 199,999 | 303 | \$51,960,548 | \$28,300,176 | 544 | 221 | \$0 |
| \$ 200,000 - \$ 249,999 | 149 | \$33,150,262 | \$18,202,665 | 283 | 115 | \$0 |
| \$ 250,000 - \$ 499,999 | 267 | \$91,149,863 | \$44,980,267 | 526 | 201 | \$0 |
| \$ 500,000 - \$ 999,999 | 126 | \$84,634,433 | \$39,803,828 | 249 | 98 | \$0 |
| \$1,000,000 And Over | 72 | \$300,007,839 | \$187,182,757 | 166 | 49 | \$0 |
| Total | 384,579 | \$3,643,021,795 | \$2,002,113,895 | 670,568 | 141,876 | \$0 |

**TABLE 4-R
TOTAL SINGLE RETURNS**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|-------------------------|---------------------|-------------------------|-------------------------|----------------------------|-----------------------------|----------------------|
| \$ (NO AGI) | 83 | \$0 | \$8,406 | 91 | 1 | \$24,122 |
| \$ 1 - \$ 2,999 | 168 | \$363,666 | \$92,534 | 173 | 4 | \$5,393 |
| \$ 3,000 - \$ 4,999 | 387 | \$1,594,612 | \$908,446 | 390 | 2 | \$15,456 |
| \$ 5,000 - \$ 9,999 | 35,465 | \$280,393,155 | \$207,089,822 | 36,017 | 151 | \$2,110,522 |
| \$ 10,000 - \$ 19,999 | 108,511 | \$1,651,613,348 | \$1,306,328,461 | 124,218 | 12,759 | \$34,032,552 |
| \$ 20,000 - \$ 29,999 | 123,972 | \$3,082,705,739 | \$2,448,232,338 | 165,266 | 49,969 | \$87,545,972 |
| \$ 30,000 - \$ 39,999 | 91,317 | \$3,162,505,085 | \$2,474,691,695 | 120,208 | 34,808 | \$108,587,782 |
| \$ 40,000 - \$ 49,999 | 54,050 | \$2,406,701,579 | \$1,839,179,730 | 70,375 | 18,771 | \$89,569,157 |
| \$ 50,000 - \$ 59,999 | 30,004 | \$1,634,940,297 | \$1,218,601,872 | 39,328 | 10,224 | \$63,179,939 |
| \$ 60,000 - \$ 74,999 | 21,647 | \$1,438,986,385 | \$1,050,647,113 | 28,763 | 7,086 | \$57,899,971 |
| \$ 75,000 - \$ 99,999 | 12,742 | \$1,083,529,626 | \$777,508,576 | 17,415 | 4,089 | \$46,241,280 |
| \$ 100,000 - \$ 124,999 | 4,504 | \$498,254,143 | \$353,536,859 | 6,359 | 1,410 | \$22,784,500 |
| \$ 125,000 - \$ 149,999 | 2,079 | \$283,066,063 | \$200,655,274 | 2,998 | 659 | \$13,466,465 |
| \$ 150,000 - \$ 199,999 | 1,903 | \$325,875,240 | \$231,478,804 | 2,764 | 523 | \$16,404,562 |
| \$ 200,000 - \$ 249,999 | 799 | \$176,779,307 | \$123,782,921 | 1,151 | 260 | \$9,195,227 |
| \$ 250,000 - \$ 499,999 | 1,145 | \$383,329,067 | \$270,737,484 | 1,655 | 331 | \$20,689,085 |
| \$ 500,000 - \$ 999,999 | 363 | \$244,342,075 | \$166,771,944 | 531 | 101 | \$12,718,058 |
| \$1,000,000 And Over | 143 | \$431,134,604 | \$317,781,332 | 204 | 49 | \$19,638,577 |
| Total | 489,282 | \$17,086,113,991 | \$12,988,033,611 | 617,906 | 141,197 | \$604,108,620 |

**TABLE 5-R
TOTAL SINGLE NO-PAY RETURNS**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|-------------------------|---------------------|------------------------|----------------------|----------------------------|-----------------------------|------------|
| \$ (NO AGI) | 16,545 | \$0 | \$123,278 | 25,245 | 1,427 | \$0 |
| \$ 1 - \$ 2,999 | 44,303 | \$76,615,020 | \$13,984,663 | 55,669 | 5,651 | \$0 |
| \$ 3,000 - \$ 4,999 | 43,446 | \$174,137,209 | \$89,712,840 | 53,252 | 6,821 | \$0 |
| \$ 5,000 - \$ 9,999 | 67,662 | \$481,019,691 | \$321,330,877 | 95,042 | 21,784 | \$0 |
| \$ 10,000 - \$ 19,999 | 44,008 | \$612,702,076 | \$406,766,328 | 84,333 | 46,866 | \$0 |
| \$ 20,000 - \$ 29,999 | 5,366 | \$127,801,773 | \$54,525,128 | 9,711 | 4,805 | \$0 |
| \$ 30,000 - \$ 39,999 | 1,983 | \$68,265,062 | \$17,756,875 | 3,296 | 544 | \$0 |
| \$ 40,000 - \$ 49,999 | 999 | \$44,513,132 | \$13,751,005 | 1,565 | 140 | \$0 |
| \$ 50,000 - \$ 59,999 | 591 | \$32,290,677 | \$12,096,986 | 889 | 87 | \$0 |
| \$ 60,000 - \$ 74,999 | 395 | \$26,163,149 | \$9,937,047 | 584 | 65 | \$0 |
| \$ 75,000 - \$ 99,999 | 226 | \$19,244,052 | \$7,469,221 | 336 | 33 | \$0 |
| \$ 100,000 - \$ 124,999 | 97 | \$10,681,537 | \$4,898,344 | 139 | 16 | \$0 |
| \$ 125,000 - \$ 149,999 | 50 | \$6,768,783 | \$2,762,401 | 80 | 8 | \$0 |
| \$ 150,000 - \$ 199,999 | 43 | \$7,306,318 | \$3,341,376 | 66 | 16 | \$0 |
| \$ 200,000 - \$ 249,999 | 16 | \$3,704,861 | \$2,062,395 | 28 | 5 | \$0 |
| \$ 250,000 - \$ 499,999 | 45 | \$15,443,247 | \$5,484,371 | 63 | 7 | \$0 |
| \$ 500,000 - \$ 999,999 | 23 | \$14,861,834 | \$8,788,157 | 34 | 12 | \$0 |
| \$1,000,000 And Over | 11 | \$30,747,624 | \$16,499,075 | 15 | 1 | \$0 |
| Total | 225,809 | \$1,752,266,045 | \$991,290,367 | 330,347 | 88,288 | \$0 |

**TABLE 6-R
TOTAL MARRIED JOINT PAY RETURNS**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|-------------------------|---------------------|------------------------|------------------------|----------------------------|-----------------------------|----------------------|
| \$ (NO AGI) | 30 | \$0 | \$164,025 | 71 | 37 | \$144,549 |
| \$ 1 - \$ 2,999 | 2 | \$2,091 | \$267,144 | 4 | 3 | \$19,703 |
| \$ 3,000 - \$ 4,999 | 3 | \$14,018 | \$8,827 | 6 | 3 | \$546 |
| \$ 5,000 - \$ 9,999 | 21 | \$183,706 | \$132,961 | 46 | 1 | \$15,277 |
| \$ 10,000 - \$ 19,999 | 7,356 | \$124,832,923 | \$83,256,776 | 19,876 | 2,330 | \$1,318,374 |
| \$ 20,000 - \$ 29,999 | 18,249 | \$459,022,643 | \$340,330,778 | 44,378 | 17,751 | \$9,270,719 |
| \$ 30,000 - \$ 39,999 | 16,128 | \$560,683,791 | \$427,328,512 | 37,306 | 18,636 | \$16,805,147 |
| \$ 40,000 - \$ 49,999 | 12,063 | \$539,709,336 | \$410,814,606 | 26,976 | 14,727 | \$18,727,541 |
| \$ 50,000 - \$ 59,999 | 8,723 | \$477,741,347 | \$360,157,873 | 19,302 | 10,767 | \$17,797,724 |
| \$ 60,000 - \$ 74,999 | 9,205 | \$616,892,718 | \$463,246,073 | 20,020 | 11,923 | \$24,532,527 |
| \$ 75,000 - \$ 99,999 | 8,767 | \$753,992,523 | \$555,537,103 | 18,882 | 11,872 | \$31,601,773 |
| \$ 100,000 - \$ 124,999 | 4,180 | \$463,729,680 | \$333,564,708 | 9,025 | 6,088 | \$20,258,558 |
| \$ 125,000 - \$ 149,999 | 2,224 | \$302,990,426 | \$213,055,278 | 4,801 | 3,205 | \$13,525,299 |
| \$ 150,000 - \$ 199,999 | 2,407 | \$412,689,044 | \$285,211,356 | 5,325 | 3,406 | \$18,919,345 |
| \$ 200,000 - \$ 249,999 | 1,092 | \$244,186,016 | \$166,323,003 | 2,365 | 1,619 | \$11,445,556 |
| \$ 250,000 - \$ 499,999 | 1,899 | \$646,745,574 | \$429,253,248 | 4,116 | 3,102 | \$31,451,301 |
| \$ 500,000 - \$ 999,999 | 653 | \$443,385,810 | \$292,040,457 | 1,392 | 1,031 | \$21,309,209 |
| \$1,000,000 And Over | 303 | \$702,114,187 | \$462,787,686 | 681 | 394 | \$26,242,870 |
| Total | 93,305 | \$6,748,915,833 | \$4,823,480,414 | 214,572 | 106,895 | \$263,386,018 |

**TABLE 7-R
TOTAL MARRIED JOINT NO-PAY RETURNS**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|--------------------------------|----------------------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|-----------------|
| \$ (NO AGI) | 15,836 | \$0 | \$29,049 | 51,270 | 6,065 | \$0 |
| \$ 1 - \$ 2,999 | 6,883 | \$10,316,245 | \$54,558 | 23,409 | 1,570 | \$0 |
| \$ 3,000 - \$ 4,999 | 5,022 | \$20,079,429 | \$675,095 | 16,803 | 1,383 | \$0 |
| \$ 5,000 - \$ 9,999 | 13,401 | \$100,976,370 | \$41,341,883 | 43,087 | 5,109 | \$0 |
| \$ 10,000 - \$ 19,999 | 20,769 | \$295,377,801 | \$168,738,658 | 61,805 | 15,519 | \$0 |
| \$ 20,000 - \$ 29,999 | 4,510 | \$105,257,019 | \$45,299,553 | 13,834 | 3,312 | \$0 |
| \$ 30,000 - \$ 39,999 | 1,166 | \$40,155,096 | \$7,681,482 | 3,327 | 985 | \$0 |
| \$ 40,000 - \$ 49,999 | 645 | \$28,679,323 | \$6,448,621 | 1,812 | 479 | \$0 |
| \$ 50,000 - \$ 59,999 | 405 | \$22,127,014 | \$4,886,783 | 1,107 | 292 | \$0 |
| \$ 60,000 - \$ 74,999 | 426 | \$28,428,752 | \$8,949,897 | 1,141 | 336 | \$0 |
| \$ 75,000 - \$ 99,999 | 410 | \$35,342,154 | \$13,339,975 | 1,061 | 372 | \$0 |
| \$ 100,000 - \$ 124,999 | 208 | \$23,151,671 | \$10,712,989 | 516 | 207 | \$0 |
| \$ 125,000 - \$ 149,999 | 126 | \$17,334,253 | \$8,631,918 | 326 | 105 | \$0 |
| \$ 150,000 - \$ 199,999 | 143 | \$24,758,302 | \$12,019,345 | 336 | 135 | \$0 |
| \$ 200,000 - \$ 249,999 | 90 | \$19,888,094 | \$10,174,311 | 206 | 81 | \$0 |
| \$ 250,000 - \$ 499,999 | 166 | \$56,545,556 | \$27,011,207 | 392 | 164 | \$0 |
| \$ 500,000 - \$ 999,999 | 69 | \$47,650,725 | \$17,693,300 | 176 | 57 | \$0 |
| \$1,000,000 And Over | 52 | \$229,104,165 | \$142,129,294 | 139 | 44 | \$0 |
| Total | 70,327 | \$1,105,171,969 | \$525,817,918 | 220,747 | 36,215 | \$0 |

TABLE 8-R
TOTAL MARRIED SEPARATE PAY RETURNS

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|-------------------------|---------------------|-------------------------|-------------------------|----------------------------|-----------------------------|------------------------|
| \$ (NO AGI) | 121 | \$0 | \$1,152,570 | 130 | 20 | \$45,119 |
| \$ 1 - \$ 2,999 | 679 | \$1,169,950 | \$2,849,861 | 853 | 56 | \$48,656 |
| \$ 3,000 - \$ 4,999 | 2,767 | \$12,137,001 | \$12,725,345 | 2,926 | 86 | \$75,268 |
| \$ 5,000 - \$ 9,999 | 36,837 | \$289,296,998 | \$234,945,901 | 43,396 | 2,378 | \$2,707,459 |
| \$ 10,000 - \$ 19,999 | 121,315 | \$1,850,600,082 | \$1,460,232,072 | 145,315 | 23,391 | \$38,980,664 |
| \$ 20,000 - \$ 29,999 | 151,710 | \$3,805,483,489 | \$3,026,925,433 | 170,245 | 54,405 | \$116,660,905 |
| \$ 30,000 - \$ 39,999 | 149,838 | \$5,223,549,319 | \$4,136,627,794 | 161,922 | 80,568 | \$186,889,228 |
| \$ 40,000 - \$ 49,999 | 115,877 | \$5,182,438,876 | \$4,056,331,319 | 123,338 | 77,953 | \$200,251,717 |
| \$ 50,000 - \$ 59,999 | 75,897 | \$4,144,353,437 | \$3,203,433,349 | 80,770 | 58,184 | \$168,511,514 |
| \$ 60,000 - \$ 74,999 | 62,119 | \$4,138,640,532 | \$3,153,878,744 | 66,413 | 53,152 | \$177,248,538 |
| \$ 75,000 - \$ 99,999 | 44,918 | \$3,842,241,042 | \$2,874,991,131 | 48,734 | 41,847 | \$174,565,306 |
| \$ 100,000 - \$ 124,999 | 17,949 | \$1,990,466,048 | \$1,463,787,390 | 19,829 | 17,683 | \$95,738,152 |
| \$ 125,000 - \$ 149,999 | 8,935 | \$1,217,734,805 | \$885,764,282 | 10,005 | 8,585 | \$61,063,977 |
| \$ 150,000 - \$ 199,999 | 8,380 | \$1,441,153,177 | \$1,039,046,562 | 9,548 | 8,266 | \$74,717,078 |
| \$ 200,000 - \$ 249,999 | 4,287 | \$954,443,345 | \$673,966,389 | 4,900 | 4,268 | \$50,285,639 |
| \$ 250,000 - \$ 499,999 | 6,262 | \$2,110,647,611 | \$1,460,122,093 | 7,170 | 6,324 | \$111,355,307 |
| \$ 500,000 - \$ 999,999 | 1,952 | \$1,315,758,340 | \$898,167,949 | 2,275 | 2,090 | \$69,466,685 |
| \$1,000,000 And Over | 771 | \$1,810,881,991 | \$1,239,838,048 | 951 | 712 | \$84,194,823 |
| Total | 810,614 | \$39,330,996,043 | \$29,824,786,232 | 898,720 | 439,968 | \$1,612,806,035 |

**TABLE 9-R
TOTAL MARRIED SEPARATE NO-PAY RETURNS**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|--------------------------------|----------------------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|-----------------|
| \$ (NO AGI) | 8,032 | \$0 | \$476,623 | 12,320 | 784 | \$0 |
| \$ 1 - \$ 2,999 | 25,353 | \$39,455,555 | \$27,741,603 | 32,314 | 1,548 | \$0 |
| \$ 3,000 - \$ 4,999 | 19,295 | \$76,325,523 | \$50,470,351 | 25,385 | 1,533 | \$0 |
| \$ 5,000 - \$ 9,999 | 19,864 | \$137,034,559 | \$82,000,192 | 29,150 | 4,626 | \$0 |
| \$ 10,000 - \$ 19,999 | 8,720 | \$119,053,072 | \$64,470,211 | 12,036 | 5,140 | \$0 |
| \$ 20,000 - \$ 29,999 | 2,482 | \$60,656,825 | \$31,918,885 | 3,020 | 1,344 | \$0 |
| \$ 30,000 - \$ 39,999 | 1,516 | \$52,726,785 | \$31,959,483 | 1,723 | 708 | \$0 |
| \$ 40,000 - \$ 49,999 | 992 | \$44,147,657 | \$27,932,069 | 1,087 | 446 | \$0 |
| \$ 50,000 - \$ 59,999 | 638 | \$34,751,718 | \$22,390,042 | 697 | 330 | \$0 |
| \$ 60,000 - \$ 74,999 | 561 | \$37,566,021 | \$24,319,047 | 621 | 300 | \$0 |
| \$ 75,000 - \$ 99,999 | 434 | \$37,491,543 | \$24,867,212 | 471 | 265 | \$0 |
| \$ 100,000 - \$ 124,999 | 195 | \$21,537,744 | \$14,478,689 | 219 | 128 | \$0 |
| \$ 125,000 - \$ 149,999 | 102 | \$13,944,560 | \$8,714,341 | 118 | 59 | \$0 |
| \$ 150,000 - \$ 199,999 | 117 | \$19,895,928 | \$12,939,455 | 142 | 70 | \$0 |
| \$ 200,000 - \$ 249,999 | 43 | \$9,557,307 | \$5,965,959 | 49 | 29 | \$0 |
| \$ 250,000 - \$ 499,999 | 56 | \$19,161,060 | \$12,484,689 | 71 | 30 | \$0 |
| \$ 500,000 - \$ 999,999 | 34 | \$22,121,874 | \$13,322,371 | 39 | 29 | \$0 |
| \$1,000,000 And Over | 9 | \$40,156,050 | \$28,554,388 | 12 | 4 | \$0 |
| Total | 88,443 | \$785,583,781 | \$485,005,610 | 119,474 | 17,373 | \$0 |

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

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|--------------------|----------------------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|-----------------|
| ADAIR | 4,918 | \$147,341,439 | \$112,821,101 | 7,104 | 2,218 | \$5,017,401 |
| ADAMS | 2,521 | \$82,776,912 | \$63,803,264 | 3,675 | 1,071 | \$2,493,336 |
| ALLAMAKEE | 8,400 | \$236,915,697 | \$179,374,880 | 12,015 | 4,214 | \$7,067,793 |
| APPANOOSE | 7,023 | \$183,070,307 | \$141,621,962 | 10,225 | 3,328 | \$6,304,208 |
| AUDUBON | 3,766 | \$115,415,755 | \$91,251,385 | 5,468 | 1,571 | \$4,459,730 |
| BENTON | 15,762 | \$557,995,855 | \$424,313,160 | 20,959 | 7,377 | \$21,532,680 |
| BLACK HAWK | 73,425 | \$2,735,787,862 | \$2,013,440,965 | 99,223 | 32,080 | \$102,091,206 |
| BOONE | 15,660 | \$550,606,951 | \$412,162,898 | 21,158 | 6,898 | \$20,582,119 |
| BREMER | 14,471 | \$555,989,788 | \$415,653,618 | 19,737 | 6,264 | \$21,476,003 |
| BUCHANAN | 12,304 | \$403,910,894 | \$309,710,391 | 16,617 | 6,201 | \$14,679,827 |
| BUENA VISTA | 11,693 | \$380,784,075 | \$295,232,406 | 16,545 | 6,953 | \$14,290,768 |
| BUTLER | 8,918 | \$282,676,760 | \$215,978,536 | 12,514 | 3,692 | \$10,356,943 |
| CALHOUN | 6,181 | \$194,538,598 | \$152,298,955 | 8,872 | 2,449 | \$7,532,597 |
| CARROLL | 13,668 | \$469,898,030 | \$360,050,815 | 18,640 | 6,240 | \$17,213,144 |
| CASS | 8,447 | \$252,255,203 | \$192,291,350 | 12,294 | 3,653 | \$9,023,192 |
| CEDAR | 11,376 | \$396,266,731 | \$302,180,191 | 15,428 | 4,880 | \$15,226,682 |
| CERRO GORDO | 27,226 | \$948,998,744 | \$704,113,296 | 36,952 | 11,051 | \$34,775,112 |
| CHEROKEE | 7,463 | \$236,831,681 | \$184,752,427 | 10,573 | 3,094 | \$8,924,322 |
| CHICKASAW | 7,783 | \$280,421,781 | \$219,934,562 | 10,665 | 3,489 | \$11,376,858 |

(Continued)

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

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|------------------|----------------------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|-----------------|
| CLARKE | 5,391 | \$151,847,343 | \$116,739,571 | 7,656 | 2,790 | \$5,111,663 |
| CLAY | 10,868 | \$379,370,325 | \$286,871,482 | 14,870 | 4,599 | \$14,343,589 |
| CLAYTON | 10,687 | \$309,876,868 | \$238,100,081 | 15,147 | 4,651 | \$9,733,686 |
| CLINTON | 28,976 | \$938,583,862 | \$712,628,173 | 39,746 | 13,328 | \$34,617,240 |
| CRAWFORD | 9,408 | \$288,069,355 | \$225,195,119 | 13,522 | 5,988 | \$10,503,124 |
| DALLAS | 35,127 | \$1,822,112,800 | \$1,311,802,959 | 44,432 | 18,391 | \$72,182,691 |
| DAVIS | 4,409 | \$121,427,879 | \$93,718,226 | 6,479 | 2,648 | \$4,196,672 |
| DECATUR | 3,931 | \$100,100,196 | \$75,370,868 | 5,852 | 1,987 | \$3,138,139 |
| DELAWARE | 10,966 | \$337,507,992 | \$260,760,258 | 14,931 | 5,231 | \$12,264,406 |
| DES MOINES | 24,499 | \$831,861,755 | \$629,766,148 | 34,196 | 11,080 | \$29,210,322 |
| DICKINSON | 11,318 | \$456,574,087 | \$326,097,427 | 16,005 | 3,936 | \$16,205,100 |
| DUBUQUE | 57,221 | \$2,102,579,761 | \$1,557,540,274 | 76,439 | 26,376 | \$74,939,194 |
| EMMET | 5,974 | \$181,074,592 | \$142,147,549 | 8,310 | 2,685 | \$6,382,850 |
| FAYETTE | 11,658 | \$344,560,276 | \$269,293,601 | 16,662 | 5,381 | \$12,828,401 |
| FLOYD | 9,546 | \$296,153,514 | \$228,536,060 | 13,193 | 4,408 | \$10,877,162 |
| FRANKLIN | 6,124 | \$203,542,685 | \$156,389,940 | 8,823 | 3,244 | \$7,722,313 |
| FREMONT | 4,309 | \$141,045,959 | \$109,665,529 | 6,127 | 1,900 | \$4,602,624 |
| GREENE | 5,804 | \$191,022,608 | \$147,457,020 | 8,275 | 2,613 | \$7,448,884 |
| GRUNDY | 7,616 | \$294,643,269 | \$225,281,854 | 10,382 | 3,249 | \$11,984,259 |

(Continued)

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

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|------------------|----------------------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|-----------------|
| GUTHRIE | 6,436 | \$221,079,829 | \$164,986,361 | 9,157 | 2,864 | \$8,063,148 |
| HAMILTON | 9,551 | \$362,260,761 | \$271,810,785 | 13,330 | 4,343 | \$13,556,012 |
| HANCOCK | 6,878 | \$213,257,602 | \$166,939,995 | 9,502 | 3,039 | \$7,864,687 |
| HARDIN | 10,655 | \$370,774,414 | \$286,703,286 | 15,028 | 4,494 | \$13,722,170 |
| HARRISON | 8,573 | \$290,132,550 | \$217,535,975 | 11,929 | 4,005 | \$7,836,505 |
| HENRY | 11,421 | \$354,618,002 | \$270,859,897 | 15,675 | 5,356 | \$12,919,974 |
| HOWARD | 6,005 | \$175,886,668 | \$135,139,050 | 8,441 | 2,802 | \$5,381,218 |
| HUMBOLDT | 6,034 | \$212,689,977 | \$163,964,337 | 8,479 | 2,637 | \$8,388,042 |
| IDA | 4,530 | \$158,721,903 | \$123,222,478 | 6,398 | 2,001 | \$5,900,665 |
| IOWA | 10,609 | \$398,789,132 | \$297,534,338 | 14,321 | 4,763 | \$12,996,031 |
| JACKSON | 11,895 | \$358,434,346 | \$278,372,350 | 16,519 | 5,190 | \$13,022,410 |
| JASPER | 21,820 | \$730,407,861 | \$550,129,279 | 29,655 | 9,584 | \$27,156,630 |
| JEFFERSON | 8,897 | \$333,211,097 | \$240,911,782 | 12,171 | 3,651 | \$11,644,798 |
| JOHNSON | 71,904 | \$3,142,658,604 | \$2,274,313,987 | 89,780 | 28,622 | \$123,089,100 |
| JONES | 11,637 | \$372,930,918 | \$286,172,682 | 16,124 | 4,976 | \$13,834,579 |
| KEOKUK | 6,188 | \$177,555,117 | \$139,147,478 | 8,834 | 2,821 | \$6,430,838 |
| KOSSUTH | 9,971 | \$340,239,586 | \$264,896,982 | 14,033 | 4,211 | \$12,835,338 |
| LEE | 20,289 | \$633,454,509 | \$483,137,758 | 28,534 | 9,082 | \$22,797,216 |
| LINN | 127,552 | \$5,364,632,855 | \$3,886,645,326 | 167,061 | 58,120 | \$206,097,918 |

(Continued)

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

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|------------|---------------------|-----------------------|----------------|----------------------------|-----------------------------|--------------|
| LOUISA | 6,539 | \$204,225,609 | \$156,833,645 | 8,981 | 3,654 | \$7,550,957 |
| LUCAS | 5,012 | \$140,100,413 | \$107,584,013 | 7,168 | 2,428 | \$5,071,692 |
| LYON | 6,962 | \$231,443,039 | \$180,154,955 | 9,480 | 3,618 | \$8,160,318 |
| MADISON | 8,894 | \$334,841,236 | \$248,300,852 | 12,001 | 4,502 | \$12,791,368 |
| MAHASKA | 12,740 | \$431,237,797 | \$327,155,847 | 17,424 | 5,937 | \$15,594,944 |
| MARION | 19,476 | \$701,008,164 | \$521,098,019 | 26,532 | 9,549 | \$26,300,042 |
| MARSHALL | 23,007 | \$759,902,382 | \$574,580,864 | 32,095 | 12,045 | \$28,000,193 |
| MILLS | 8,077 | \$307,684,362 | \$225,620,167 | 10,851 | 3,809 | \$8,180,430 |
| MITCHELL | 6,355 | \$201,662,474 | \$157,431,410 | 9,086 | 2,991 | \$6,850,143 |
| MONONA | 5,234 | \$169,155,821 | \$130,852,655 | 7,675 | 2,347 | \$6,388,481 |
| MONROE | 4,327 | \$130,061,381 | \$99,095,695 | 6,229 | 2,007 | \$4,664,312 |
| MONTGOMERY | 6,359 | \$191,087,148 | \$147,334,339 | 9,056 | 2,941 | \$6,784,217 |
| MUSCATINE | 25,716 | \$957,121,899 | \$721,866,784 | 34,362 | 13,077 | \$37,058,810 |
| OBRIEN | 9,053 | \$295,642,289 | \$229,709,365 | 12,643 | 4,049 | \$11,040,026 |
| OSCEOLA | 3,984 | \$119,057,384 | \$93,186,255 | 5,473 | 1,876 | \$4,078,869 |
| PAGE | 8,920 | \$276,246,546 | \$213,663,269 | 12,587 | 3,727 | \$10,157,495 |
| PALO ALTO | 5,658 | \$181,961,467 | \$141,378,186 | 8,077 | 2,478 | \$6,581,511 |
| PLYMOUTH | 15,424 | \$596,288,650 | \$459,465,885 | 20,839 | 7,791 | \$21,961,235 |
| POCAHONTAS | 4,498 | \$145,369,022 | \$115,876,651 | 6,466 | 1,911 | \$5,560,854 |

(Continued)

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

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|----------------------|----------------------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|-----------------|
| POLK | 255,569 | \$11,463,048,900 | \$8,281,421,063 | 330,887 | 125,027 | \$450,307,568 |
| POTTAWATTAMIE | 52,594 | \$1,952,071,781 | \$1,430,522,661 | 71,809 | 25,735 | \$50,056,317 |
| POWESHIEK | 11,220 | \$413,285,397 | \$307,313,627 | 15,512 | 4,673 | \$15,524,470 |
| RINGGOLD | 2,670 | \$71,860,465 | \$53,065,293 | 4,008 | 1,195 | \$2,295,981 |
| SAC | 6,360 | \$203,519,708 | \$161,005,930 | 9,085 | 2,737 | \$7,959,829 |
| SCOTT | 96,560 | \$4,110,293,499 | \$2,993,482,277 | 130,050 | 46,292 | \$156,253,753 |
| SHELBY | 7,707 | \$252,816,592 | \$192,360,146 | 10,790 | 3,405 | \$8,933,822 |
| SIOUX | 18,981 | \$718,187,065 | \$542,205,086 | 25,640 | 10,585 | \$26,588,341 |
| STORY | 46,763 | \$1,897,509,733 | \$1,394,782,597 | 59,990 | 18,226 | \$71,977,351 |
| TAMA | 10,132 | \$320,674,412 | \$248,210,646 | 14,348 | 4,963 | \$12,254,273 |
| TAYLOR | 3,287 | \$90,504,020 | \$72,068,978 | 4,859 | 1,516 | \$3,194,914 |
| UNION | 7,223 | \$205,944,275 | \$156,851,184 | 10,291 | 3,192 | \$7,113,659 |
| VAN BUREN | 4,170 | \$111,799,964 | \$86,185,008 | 6,196 | 1,968 | \$3,797,662 |
| WAPELLO | 19,500 | \$602,378,539 | \$460,625,929 | 27,806 | 9,882 | \$22,076,178 |
| WARREN | 26,803 | \$1,070,319,058 | \$789,177,297 | 34,878 | 12,983 | \$41,210,081 |
| WASHINGTON | 13,041 | \$424,382,269 | \$318,922,097 | 18,005 | 6,323 | \$15,260,225 |
| WAYNE | 3,290 | \$90,483,425 | \$70,592,515 | 4,877 | 1,513 | \$3,095,298 |
| WEBSTER | 21,294 | \$722,260,183 | \$551,757,926 | 29,394 | 9,976 | \$27,752,030 |
| WINNEBAGO | 7,136 | \$222,185,825 | \$172,625,941 | 9,911 | 2,999 | \$8,000,274 |

(Continued)

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

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Paid |
|-------------------|----------------------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|-----------------|
| WINNESHIEK | 11,972 | \$383,916,322 | \$287,620,668 | 16,505 | 5,131 | \$13,466,399 |
| WOODBURY | 57,117 | \$1,989,751,190 | \$1,497,500,536 | 77,530 | 31,593 | \$69,643,632 |
| WORTH | 4,670 | \$147,229,168 | \$114,657,157 | 6,409 | 1,927 | \$5,070,561 |
| WRIGHT | 7,804 | \$254,354,869 | \$197,498,307 | 11,279 | 3,589 | \$9,438,639 |
| Total | 1,777,780 | \$66,809,047,662 | \$49,638,414,152 | 2,401,766 | 829,936 | \$2,480,300,673 |

**TABLE 11-R
TOTAL PAY AND NO-PAY BY ITEMIZED DEDUCTION**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Federal Tax Deductions | Itemized Deduction | Taxable Income | Tax Paid |
|--------------------------------|----------------------------|------------------------------|-------------------------------|---------------------------|-----------------------|-----------------|
| \$ (NO AGI) | 8,412 | \$0 | \$9,937,119 | 85,708,463 | 1,599,933 | \$138,703 |
| \$ 1 - \$ 2,999 | 19,570 | \$30,513,146 | \$-3,857,295 | 14,406,756 | 27,886,843 | \$59,371 |
| \$ 3,000 - \$ 4,999 | 14,656 | \$58,577,259 | \$261,543 | 19,248,677 | 44,255,002 | \$60,438 |
| \$ 5,000 - \$ 9,999 | 36,836 | \$278,144,212 | \$9,884,459 | 84,584,836 | 196,083,661 | \$1,900,935 |
| \$ 10,000 - \$ 19,999 | 107,510 | \$1,648,132,625 | \$104,698,352 | 487,229,238 | 1,109,446,265 | \$26,872,081 |
| \$ 20,000 - \$ 29,999 | 148,002 | \$3,728,178,054 | \$270,404,962 | 826,846,570 | 2,672,576,903 | \$96,377,517 |
| \$ 30,000 - \$ 39,999 | 162,422 | \$5,674,389,277 | \$470,841,355 | 1,049,217,156 | 4,184,088,276 | \$181,598,946 |
| \$ 40,000 - \$ 49,999 | 135,155 | \$6,049,548,530 | \$571,155,542 | 1,003,901,499 | 4,491,246,025 | \$215,493,020 |
| \$ 50,000 - \$ 59,999 | 93,106 | \$5,087,784,343 | \$538,528,374 | 800,085,834 | 3,759,399,749 | \$192,631,612 |
| \$ 60,000 - \$ 74,999 | 79,903 | \$5,328,335,562 | \$623,465,226 | 810,644,318 | 3,904,725,151 | \$213,645,611 |
| \$ 75,000 - \$ 99,999 | 60,006 | \$5,136,622,648 | \$677,496,359 | 748,196,830 | 3,719,743,352 | \$219,569,703 |
| \$ 100,000 - \$ 124,999 | 24,803 | \$2,750,575,773 | \$413,735,961 | 378,288,964 | 1,963,765,324 | \$124,484,869 |
| \$ 125,000 - \$ 149,999 | 12,455 | \$1,697,256,239 | \$281,558,806 | 222,487,361 | 1,197,366,971 | \$79,636,930 |
| \$ 150,000 - \$ 199,999 | 11,999 | \$2,061,330,130 | \$376,525,869 | 251,932,752 | 1,438,733,521 | \$99,707,402 |
| \$ 200,000 - \$ 249,999 | 5,931 | \$1,320,724,786 | \$271,531,771 | 147,759,456 | 906,831,492 | \$65,257,407 |
| \$ 250,000 - \$ 499,999 | 9,078 | \$3,067,685,651 | \$719,035,182 | 298,105,537 | 2,064,833,660 | \$152,838,090 |
| \$ 500,000 - \$ 999,999 | 3,002 | \$2,029,005,461 | \$535,318,103 | 172,358,244 | 1,347,311,348 | \$100,002,371 |
| \$1,000,000 And Over | 1,277 | \$3,223,348,659 | \$825,928,641 | 217,976,869 | 2,190,409,058 | \$129,037,140 |
| Total | 934,123 | \$49,170,152,355 | \$6,696,450,329 | 7,618,979,360 | 35,220,302,534 | \$1,899,312,146 |

**TABLE 12-R
TOTAL PAY AND NO-PAY BY STANDARD DEDUCTION**

| AGI Class | Number of Taxpayers | Adjusted Gross Income | Federal Tax Deductions | Standard Deduction | Taxable Income | Tax Paid |
|-------------------------|---------------------|-------------------------|------------------------|----------------------|-----------------------|----------------------|
| \$ (NO AGI) | 32,235 | \$0 | \$3,573,214 | 86,691,977 | 354,018 | \$75,087 |
| \$ 1 - \$ 2,999 | 57,818 | \$97,409,381 | \$-571,462 | 83,641,961 | 17,103,520 | \$14,381 |
| \$ 3,000 - \$ 4,999 | 56,264 | \$225,710,533 | \$-214,771 | 115,944,183 | 110,245,902 | \$30,832 |
| \$ 5,000 - \$ 9,999 | 136,414 | \$1,010,760,267 | \$19,408,245 | 301,634,195 | 690,757,975 | \$2,932,323 |
| \$ 10,000 - \$ 19,999 | 203,169 | \$3,006,046,677 | \$132,952,526 | 494,555,575 | 2,380,346,241 | \$47,459,509 |
| \$ 20,000 - \$ 29,999 | 158,287 | \$3,912,749,434 | \$256,576,195 | 383,344,242 | 3,274,655,212 | \$117,100,079 |
| \$ 30,000 - \$ 39,999 | 99,526 | \$3,433,495,861 | \$287,425,017 | 234,752,295 | 2,911,957,565 | \$130,683,211 |
| \$ 40,000 - \$ 49,999 | 49,471 | \$2,196,641,373 | \$218,179,592 | 116,179,368 | 1,863,211,325 | \$93,055,395 |
| \$ 50,000 - \$ 59,999 | 23,152 | \$1,258,420,147 | \$141,248,363 | 55,359,135 | 1,062,167,156 | \$56,857,565 |
| \$ 60,000 - \$ 74,999 | 14,450 | \$958,341,995 | \$118,706,075 | 35,557,627 | 806,252,770 | \$46,035,425 |
| \$ 75,000 - \$ 99,999 | 7,491 | \$635,218,292 | \$82,770,781 | 18,856,259 | 533,969,866 | \$32,838,656 |
| \$ 100,000 - \$ 124,999 | 2,330 | \$257,245,050 | \$34,361,734 | 5,767,020 | 217,213,655 | \$14,296,341 |
| \$ 125,000 - \$ 149,999 | 1,061 | \$144,582,651 | \$19,938,905 | 2,534,359 | 122,216,523 | \$8,418,811 |
| \$ 150,000 - \$ 199,999 | 994 | \$170,347,879 | \$22,758,444 | 2,431,528 | 145,303,377 | \$10,333,583 |
| \$ 200,000 - \$ 249,999 | 396 | \$87,834,144 | \$11,563,956 | 933,049 | 75,443,486 | \$5,669,015 |
| \$ 250,000 - \$ 499,999 | 495 | \$164,186,464 | \$22,730,542 | 1,196,490 | 140,259,432 | \$10,657,603 |
| \$ 500,000 - \$ 999,999 | 92 | \$59,115,197 | \$9,434,123 | 208,244 | 49,472,830 | \$3,491,581 |
| \$1,000,000 And Over | 12 | \$20,789,962 | \$3,575,397 | 33,800 | 17,180,765 | \$1,039,130 |
| Total | 843,657 | \$17,638,895,307 | \$1,384,416,876 | 1,939,621,307 | 14,418,111,618 | \$580,988,527 |

**TABLE 13-R
TOTAL PAY AND NO-PAY BY CREDITS**

| AGI Class | Number of Taxpayers | Child Care Credit | Early Childhood Development Credit | Earned Income Credit | Tuition Textbook Credit |
|--------------------------------|----------------------------|--------------------------|---|-----------------------------|--------------------------------|
| \$ (NO AGI) | 40,647 | \$51,771 | \$7,852 | 277,403 | 23,833 |
| \$ 1 - \$ 2,999 | 77,388 | \$65,791 | \$9,423 | 450,240 | 4,062 |
| \$ 3,000 - \$ 4,999 | 70,920 | \$109,759 | \$8,922 | 801,782 | 8,856 |
| \$ 5,000 - \$ 9,999 | 173,250 | \$578,448 | \$29,946 | 3,882,469 | 96,769 |
| \$ 10,000 - \$ 19,999 | 310,679 | \$2,592,860 | \$134,950 | 11,312,711 | 698,393 |
| \$ 20,000 - \$ 29,999 | 306,289 | \$2,883,773 | \$131,616 | 6,297,376 | 1,870,417 |
| \$ 30,000 - \$ 39,999 | 261,948 | \$1,452,301 | \$112,574 | 1,066,399 | 2,448,424 |
| \$ 40,000 - \$ 49,999 | 184,626 | \$210,706 | \$52,004 | 0 | 2,308,847 |
| \$ 50,000 - \$ 59,999 | 116,258 | \$0 | \$0 | 0 | 1,786,745 |
| \$ 60,000 - \$ 74,999 | 94,353 | \$0 | \$0 | 0 | 1,751,342 |
| \$ 75,000 - \$ 99,999 | 67,497 | \$0 | \$0 | 0 | 1,582,112 |
| \$ 100,000 - \$ 124,999 | 27,133 | \$0 | \$0 | 0 | 766,867 |
| \$ 125,000 - \$ 149,999 | 13,516 | \$0 | \$0 | 0 | 412,362 |
| \$ 150,000 - \$ 199,999 | 12,993 | \$0 | \$0 | 0 | 427,625 |
| \$ 200,000 - \$ 249,999 | 6,327 | \$0 | \$0 | 0 | 226,912 |
| \$ 250,000 - \$ 499,999 | 9,573 | \$0 | \$0 | 0 | 408,104 |
| \$ 500,000 - \$ 999,999 | 3,094 | \$0 | \$0 | 0 | 151,192 |
| \$1,000,000 And Over | 1,289 | \$0 | \$0 | 0 | 43,292 |
| Total | 1,777,780 | \$7,945,409 | \$487,287 | 24,088,380 | 15,016,154 |

**TABLE 13-R (Continued)
TOTAL PAY AND NO-PAY BY CREDITS**

| AGI Class | Number of Taxpayers | Out of State Credit | Motor Fuel Credit | Other Nonrefundable Credits | Other Refundable Credits |
|-------------------------|---------------------|---------------------|--------------------|-----------------------------|--------------------------|
| \$ (NO AGI) | 40,647 | \$2,016 | \$472,757 | 297,519 | 1,167,362 |
| \$ 1 - \$ 2,999 | 77,388 | \$483 | \$83,488 | 4,136 | 11,105 |
| \$ 3,000 - \$ 4,999 | 70,920 | \$1,177 | \$71,594 | 387 | 12,479 |
| \$ 5,000 - \$ 9,999 | 173,250 | \$52,207 | \$252,646 | 35,259 | 47,780 |
| \$ 10,000 - \$ 19,999 | 310,679 | \$939,393 | \$547,480 | 265,787 | 134,480 |
| \$ 20,000 - \$ 29,999 | 306,289 | \$3,749,311 | \$468,360 | 521,105 | 174,224 |
| \$ 30,000 - \$ 39,999 | 261,948 | \$6,577,354 | \$362,660 | 808,462 | 134,896 |
| \$ 40,000 - \$ 49,999 | 184,626 | \$6,872,955 | \$279,424 | 842,629 | 146,457 |
| \$ 50,000 - \$ 59,999 | 116,258 | \$6,232,753 | \$194,046 | 830,598 | 91,747 |
| \$ 60,000 - \$ 74,999 | 94,353 | \$6,767,305 | \$193,586 | 1,215,404 | 159,836 |
| \$ 75,000 - \$ 99,999 | 67,497 | \$7,204,951 | \$168,729 | 1,829,040 | 376,337 |
| \$ 100,000 - \$ 124,999 | 27,133 | \$4,237,642 | \$78,015 | 1,540,980 | 321,961 |
| \$ 125,000 - \$ 149,999 | 13,516 | \$2,616,030 | \$49,058 | 1,474,398 | 168,602 |
| \$ 150,000 - \$ 199,999 | 12,993 | \$3,108,864 | \$58,750 | 2,323,463 | 334,703 |
| \$ 200,000 - \$ 249,999 | 6,327 | \$1,983,448 | \$27,013 | 1,886,206 | 235,421 |
| \$ 250,000 - \$ 499,999 | 9,573 | \$5,182,328 | \$46,998 | 6,944,594 | 984,389 |
| \$ 500,000 - \$ 999,999 | 3,094 | \$4,469,920 | \$17,795 | 8,110,285 | 1,224,645 |
| \$1,000,000 And Over | 1,289 | \$8,248,397 | \$43,959 | 48,332,073 | 3,720,711 |
| Total | 1,777,780 | \$68,246,534 | \$3,416,358 | 77,262,325 | 9,447,135 |

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, 2009). 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 year 2009.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

| Number Of Returns | Tax | Penalty (Includes Fees) | Interest | Total Amounts |
|----------------------|-----------------|----------------------------|----------------|------------------|
| 2,091 | \$11,677,455.36 | \$1,342,404.23 | \$3,732,845.61 | \$16,752,705.20 |