



Iowa Department of  
**REVENUE**

**Annual Report  
Fiscal Year 2021**

**Kraig Paulsen  
Director**



# Iowa Department of **REVENUE**

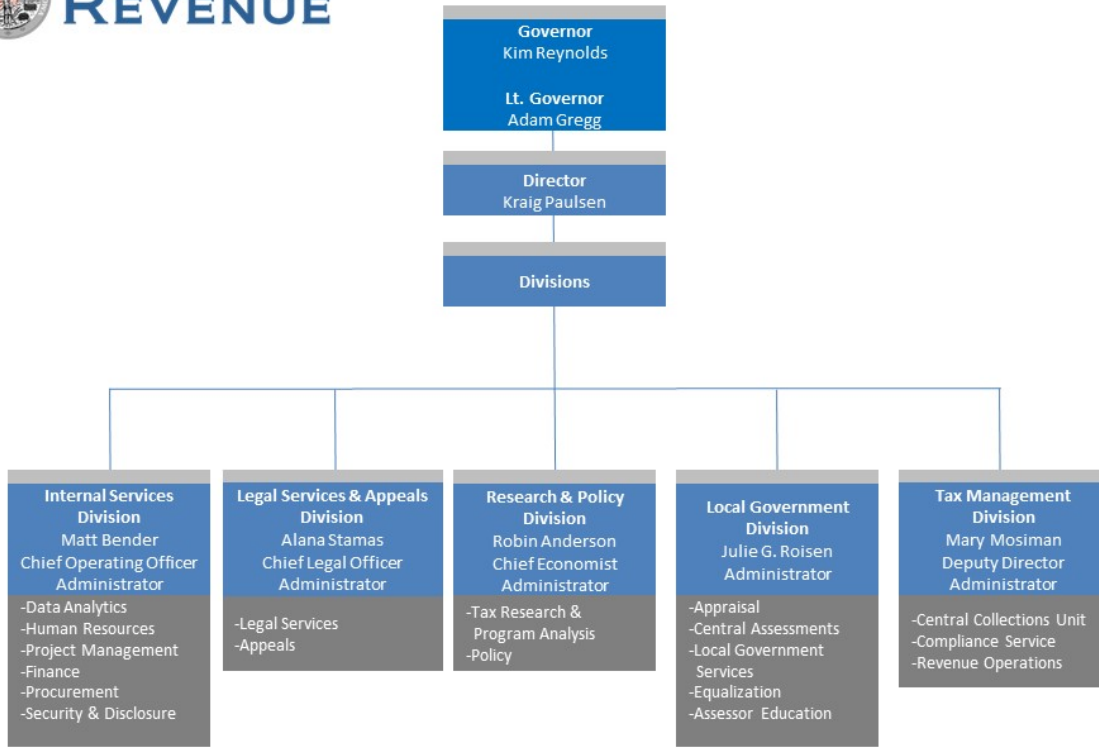
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# Iowa Department of Revenue Organizational Chart



Iowa Department of  
**REVENUE**



<https://tax.iowa.gov>

The Department includes one board for budgetary purposes:  
The Property Assessment Appeal Board.

## **Department Mission, Vision, and Goals**

### **MISSION**

The mission of the Iowa Department of Revenue is to serve Iowans and support state government by collecting all taxes required by law, but no more.

### **VISION**

Iowa will be a state where it is easy to understand and comply with tax obligations.

### **GOALS**

The Iowa Department of Revenue has adopted the following goals:

- Provide clear and accurate information
- Deliver customer-focused tax administration

## Department Core Functions

The core functions of the Iowa Department of Revenue consist of the following:

### REVENUE COMPLIANCE AND COLLECTION

The Department administers the operations of tax processing and collections by providing education and service so taxpayers can comply with tax filing and payment obligations, as well as perform appropriate procedures to collect unpaid liabilities. It is in compliance with Iowa's tax laws that the Department conducts its taxpayer examination and audit programs and resolves disputed tax issues.

### LOCAL GOVERNMENT ASSISTANCE

The Department provides support to local governments by administering just and uniform property assessments across the state. This function also administers programs for property tax relief, including administration of the business property tax credit, local option taxes, school infrastructure taxes, and sales tax increment programs.

### RESEARCH, ANALYSIS, AND INFORMATION MANAGEMENT

The Department performs tax policy analysis, fiscal impact estimation, statistical research, and economic analysis to help stakeholders understand the impact of Iowa tax laws, and make informed decisions.

**Table 1: Taxes and Fees Collected and/or Administered**

Individual Income Tax/Withholding	Retailer's & Consumer's Use Taxes	Hazardous Materials Permit Fee
Corporation Income Tax	Water Service Excise Tax	Insurance Premium Tax
Franchise Tax	Hotel/Motel Tax	Inheritance Tax
Moneys and Credits Tax	Local Option Sales Tax	Cigarette/Tobacco Tax
Replacement Tax	E911 Surcharge Fee	Real Estate Transfer Tax
Property Tax	Sales Tax	Fuel Taxes
One-Time Fee for New Vehicle Registration	Car Rental Tax & Vehicle Title Surcharge	Miscellaneous Other Taxes

## TAX COMPLIANCE AND REVENUE COLLECTION

### Fiscal Year 2021 Deposits

During fiscal year 2021, the Department of Revenue processed and deposited over \$12.4 billion into various funds for State and local government operations. The Department also processed and paid \$1.20 billion in refunds to taxpayers, resulting in net deposits of \$11.24 billion.

**Table 2: Gross Deposits, Refunds, and Net Deposits**  
**Fiscal Year 2021**

Taxes	Gross Deposits	Refunds	Net Deposits
<b>Income Taxes</b>			
Individual Income Tax	\$5,584,221,954	\$988,322,281	\$4,595,899,673
Corporation Income Tax	\$988,782,085	\$81,268,195	\$907,513,890
Franchise Tax	\$69,832,289	\$19,420,727	\$50,411,562
<b>Total Income Taxes</b>	<b><u>\$6,642,836,328</u></b>	<b><u>\$1,089,011,203</u></b>	<b><u>\$5,553,825,125</u></b>
<b>Consumption Taxes</b>			
Sales Tax (1)	\$3,259,722,324	\$32,300,610	\$3,227,421,714
Use Tax	\$827,149,050	\$26,721,983	\$800,427,068
One-Time Fee for New Vehicle Registration	\$480,826,635	\$0	\$480,826,635
Fuel Taxes	\$719,185,158	\$46,128,849	\$673,056,309
Cigarette Tax	\$172,391,049	\$72,465	\$172,318,583
Tobacco Tax	\$32,205,593	\$4,035,775	\$28,169,817
Water Service Excise Tax (2)	\$32,274,318	\$0	\$32,274,318
<b>Total Consumption Taxes</b>	<b><u>\$5,523,754,127</u></b>	<b><u>\$109,259,682</u></b>	<b><u>\$5,414,494,445</u></b>
<b>Miscellaneous Taxes</b>			
Environmental Protection Charge (3)	\$0	\$0	\$0
Real Estate Transfer Tax	\$31,991,903	\$0	\$31,991,903
Hazardous Materials Permit Fee	\$274,807	\$0	\$274,807
Inheritance Tax	\$94,592,521	\$1,716,784	\$92,875,738
Insurance Premium Tax	\$144,629,621	\$0	\$144,629,621
Car Rental Tax and Vehicle Title Surcharge (4)	\$100,765	\$0	\$100,765
Miscellaneous Taxes (5)	\$7,470,009	\$4,812,161	\$2,657,848
<b>Total Miscellaneous Taxes</b>	<b><u>\$279,059,626</u></b>	<b><u>\$6,528,944</u></b>	<b><u>\$272,530,682</u></b>
<b>Grand Total</b>	<b><u>\$12,445,650,081</u></b>	<b><u>\$1,204,799,830</u></b>	<b><u>\$11,240,850,251</u></b>

Notes: Gross deposits do not reflect any transfers or adjustments for returned checks. Deposits and refunds are presented on a cash basis. (1) Gross deposits include approximately \$518.6 million in LOST and Hotel/Motel tax collections. (2) FY19 is the first year the Water Service Excise Tax is being collected. (3) The Environmental Protection Charge sunset December 31, 2016. (4) Gross deposits include a 5% tax on car rentals and a \$5.00 registration fee collected by County Recorders for snowmobiles, ATVs, and boat registrations. (5) Refunds under Miscellaneous Taxes consist mainly of reissued warrants. These warrants can be issued for any tax type and could include refunds from any time within the last five years. They are cancelled in the refund accounts for the original tax type before being issued under Miscellaneous. Therefore, total Miscellaneous refunds for a fiscal year often exceed Miscellaneous Taxes receipts.

## TAX COMPLIANCE AND REVENUE COLLECTION

### Historic Gross Deposits

Gross deposits increased 15.06 percent in fiscal year 2021, up from the 0.95 percent decline seen in fiscal year 2020.

**Table 3: Gross Deposits in Millions  
Fiscal Years 2017-2021**

Taxes	FY17	FY18	FY19	FY20	FY21
<b>Income Taxes</b>					
Individual Income Tax	\$4,597.46	\$4,889.49	\$5,078.77	\$4,768.36	\$5,584.22
Corporation Income Tax	\$554.03	\$566.48	\$711.81	\$651.49	\$988.78
Franchise Tax	\$53.80	\$46.71	\$60.75	\$67.86	\$69.83
<b>Total Income Taxes</b>	<b><u>\$5,205.29</u></b>	<b><u>\$5,502.68</u></b>	<b><u>\$5,851.33</u></b>	<b><u>\$5,487.71</u></b>	<b><u>\$6,642.83</u></b>
<b>Consumption Taxes</b>					
Sales Tax (1)	\$2,739.30	\$2,794.86	\$2,842.23	\$2,949.44	\$3,259.72
Use Tax	\$506.73	\$561.22	\$631.10	\$733.28	\$827.15
One-Time Fee for New Vehicle Registration	\$376.88	\$392.01	\$395.57	\$396.77	\$480.83
Fuel Taxes	\$791.65	\$726.94	\$720.71	\$755.96	\$719.19
Cigarette Tax	\$188.63	\$182.38	\$172.53	\$177.29	\$172.39
Tobacco Tax	\$32.41	\$30.32	\$29.46	\$33.87	\$32.21
Water Service Excise Tax (2)	\$0.00	\$0.00	\$15.02	\$30.45	\$32.27
<b>Total Consumption Taxes</b>	<b><u>\$4,635.60</u></b>	<b><u>\$4,687.73</u></b>	<b><u>\$4,806.62</u></b>	<b><u>\$5,077.06</u></b>	<b><u>\$5,523.76</u></b>
<b>Miscellaneous Taxes</b>					
Environmental Protection Charge (3)	\$17.52	\$0.00	\$0.00	\$0.00	\$0.00
Real Estate Transfer Tax	\$22.34	\$23.67	\$23.31	\$24.53	\$31.99
Hazardous Materials Permit Fee	\$0.22	\$0.27	\$0.21	\$0.26	\$0.27
Inheritance Tax	\$86.19	\$83.09	\$81.40	\$81.53	\$94.59
Insurance Premium Tax	\$114.81	\$121.87	\$154.98	\$139.61	\$144.63
Car Rental Tax and Vehicle Title Surcharge (4)	\$0.10	\$0.08	\$0.08	\$0.08	\$0.10
Miscellaneous Taxes	\$2.01	\$2.97	\$3.18	\$6.12	\$7.47
<b>Total Miscellaneous Taxes</b>	<b><u>\$243.19</u></b>	<b><u>\$231.95</u></b>	<b><u>\$263.16</u></b>	<b><u>\$252.13</u></b>	<b><u>\$279.05</u></b>
<b>Grand Total</b>	<b><u>\$10,084.08</u></b>	<b><u>\$10,422.36</u></b>	<b><u>\$10,921.11</u></b>	<b><u>\$10,816.90</u></b>	<b><u>\$12,445.64</u></b>

Notes: Gross deposits do not reflect any transfers or adjustments for returned checks. Deposits are presented on a cash basis. (1) Gross deposits include LOST and Hotel/Motel tax collections. (2) FY19 is the first year the Water Service Excise Tax is being collected. (3) The Environmental Protection Charge sunset December 31, 2016. (4) Gross deposits include a 5% tax on car rentals and a \$5.00 registration fee collected by County Recorders for snowmobiles, ATVs, and boat registrations.

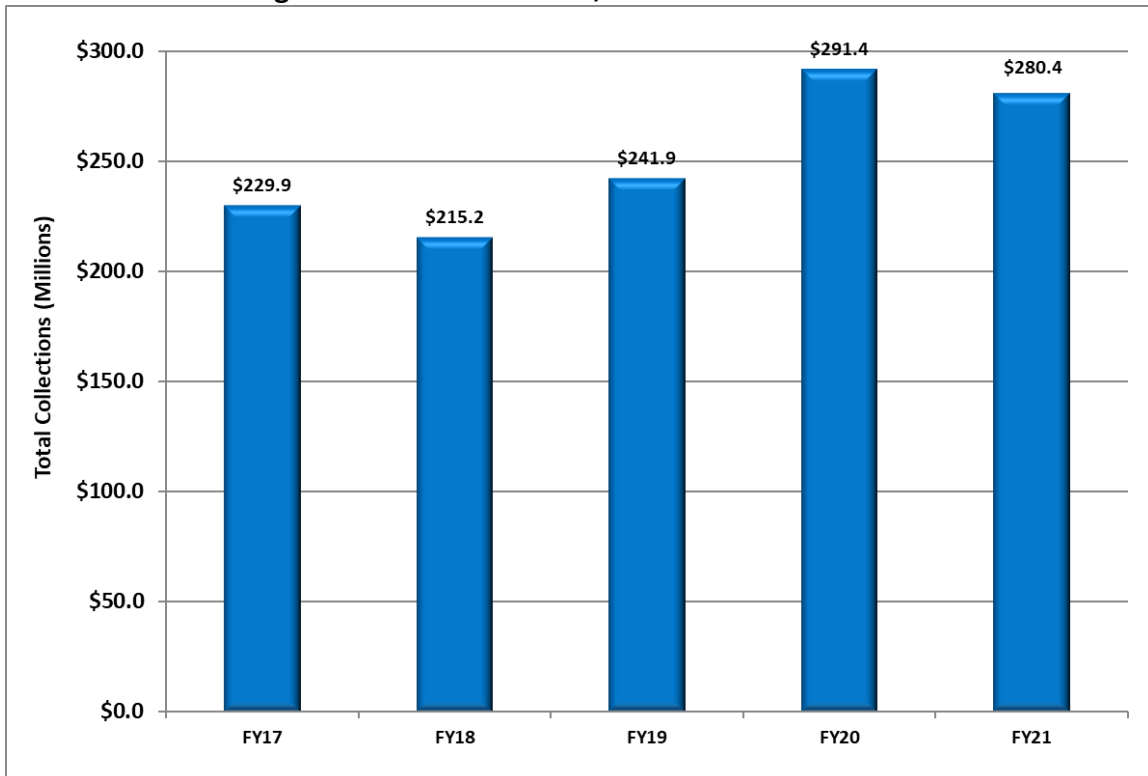
# TAX COMPLIANCE AND REVENUE COLLECTION

## Collections

There are two self-funding programs within the Department. First, the Department’s Tax Gap program examines and audits tax returns and determines fraudulent and erroneous refund requests. The program identifies non-filers to put them in compliance with their tax liabilities and strives to identify and collect all taxes owed to the state and prevent the payment of erroneous refunds. Second, the Department’s Central Collections Unit (CCU) collects delinquent tax debt and non-tax debt. The CCU provides collection services to the following State agencies: Department of Human Services (DHS) Child Support Recovery Unit, DHS Health & Wellness Premiums, DHS Medicaid Provider Overpayments, Department of Natural Resources, Iowa College Aid, Iowa Insurance Division, and Iowa Judicial Branch.

In fiscal year 2021, the Department’s compliance and collections efforts resulted in \$280.4 million in revenues, slightly down from \$291.4 million in fiscal year 2020.

**Figure 1: Total Collections, Fiscal Years 2017-2021**



Note: Total Collections include tax payments resulting from billings, non-tax collections, and reductions in refunds resulting from return examination, with bad checks subtracted. For FY15-FY17, collections also include returns filed through the Special Events program, gambling collections, subsequent revenue paid with returns filed by taxpayers identified through prior non-filer programs.

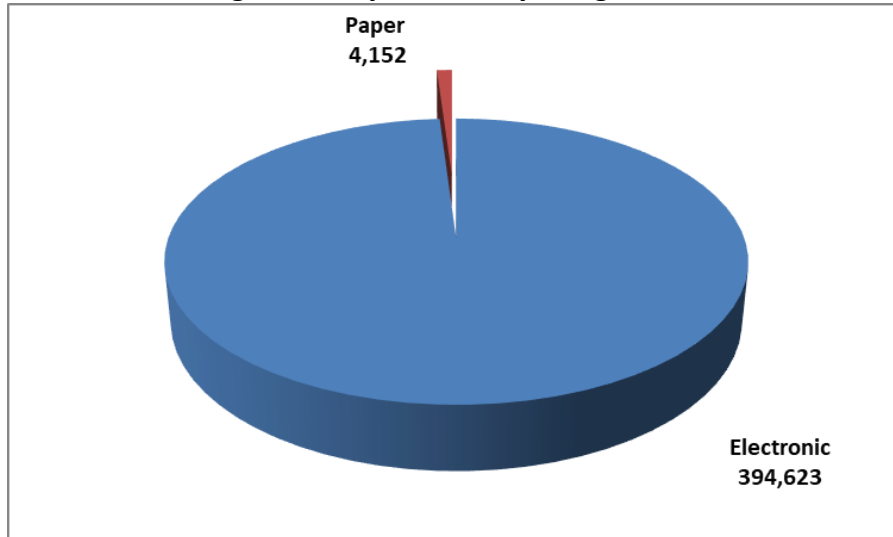


## Electronic Filing – Business Taxes

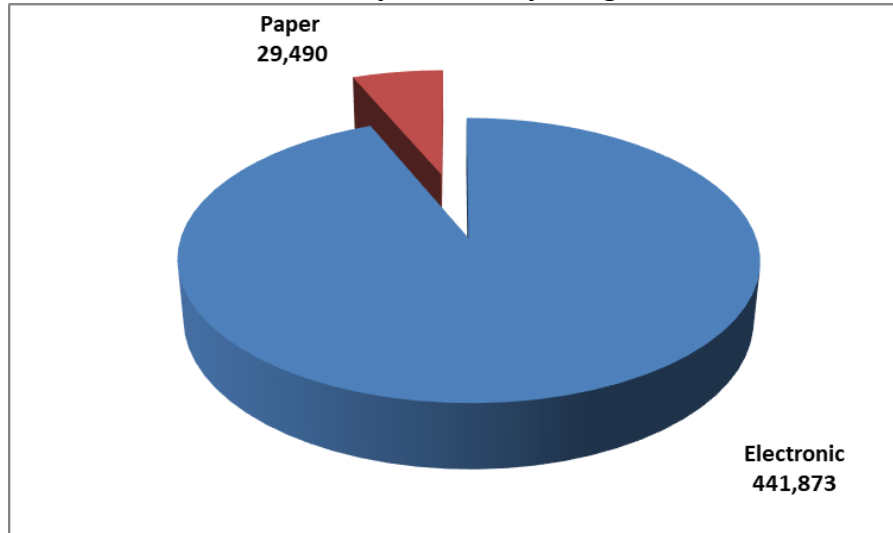
The Department continues to expand and encourage electronic filing of tax returns and tax payments for business taxes, including withholding taxes remitted by employers on behalf of employees and sales taxes remitted by retailers on behalf of consumers.

In fiscal year 2021, 99 percent of withholding tax returns (over 390,000) and 94 percent of sales and use tax returns (over 440,000) were filed using the Department’s eFile & Pay system. These business filers paid more than 96 percent of funds owed to the State electronically, resulting in lower administrative costs and faster deposits.

**Figure 2: Withholding Quarterly Returns by Filing Method, Fiscal Year 2021**



**Figure 3: Sales and Use Quarterly Returns by Filing Method, Fiscal Year 2021**



Note: In reports prior to FY18, sales tax annual filers were not included in this calculation of returns filed by filing method. The FY18 report included sales tax annual filers in this calculation. For FY21, the number of annual returns is 31,720.

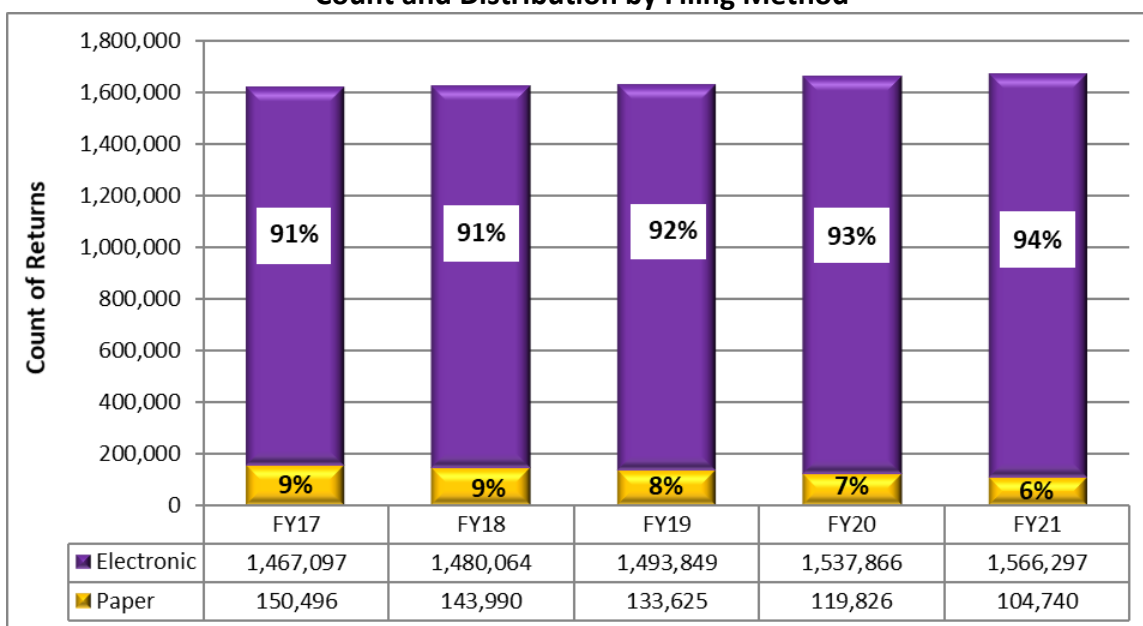
## TAX COMPLIANCE AND REVENUE COLLECTION

### Electronic Filing – Income Taxes

The Department encourages individuals, corporations, estates and trusts, and entities obligated to file informational returns to file those returns electronically.

The income tax type with the largest number of returns processed each year is individual income tax. The share of individual income tax returns filed electronically grew to 1.90 percent (1.56 million returns) in calendar year 2021 for tax year 2020 returns.

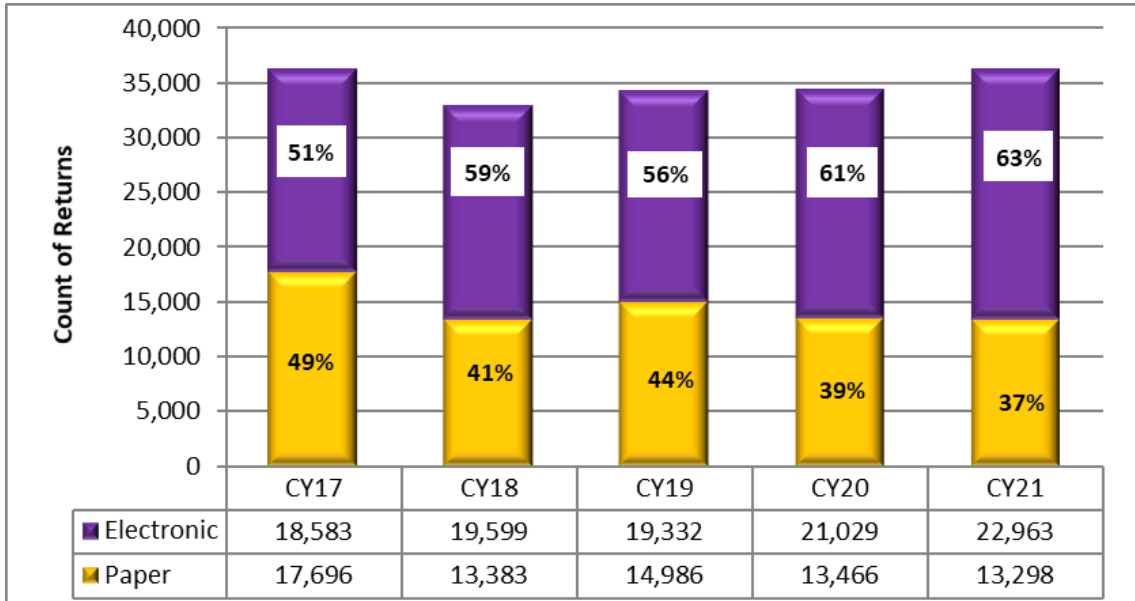
**Figure 4: Individual Income Tax Returns  
Count and Distribution by Filing Method**



Note: Includes only current tax year returns filed from January through October of the noted processing year.

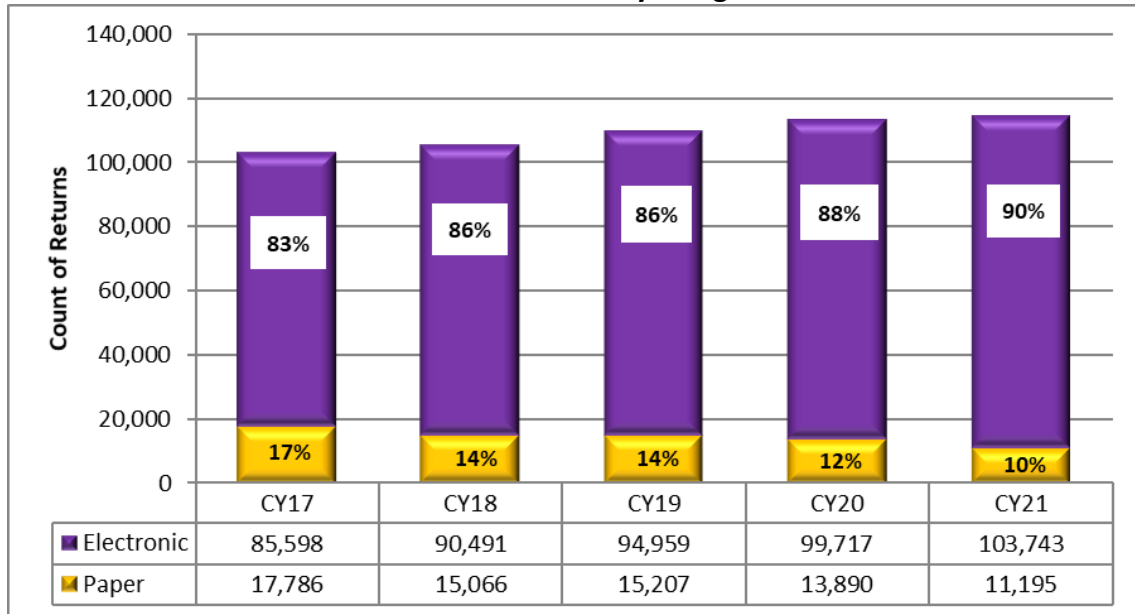
In the last three fiscal years, over 50 percent of the corporations filing returns have made use of the electronic filing method. Electronic filing for pass-through entities (i.e. partnerships, limited liability companies, and S corporations) continues to increase each year. In 2015, the Department added fiduciary tax, filed by estates and trusts, as an eligible tax type for electronic filing. In calendar year 2021, 21,197 fiduciary returns were filed electronically.

**Figure 5: Corporation Income Tax Returns  
Count and Distribution by Filing Method**



Note: Includes tax returns filed by C corporations processed January through October of the noted processing year as well as November and December of the prior year.

**Figure 6: Pass-Through Income Tax Returns  
Count and Distribution by Filing Method**



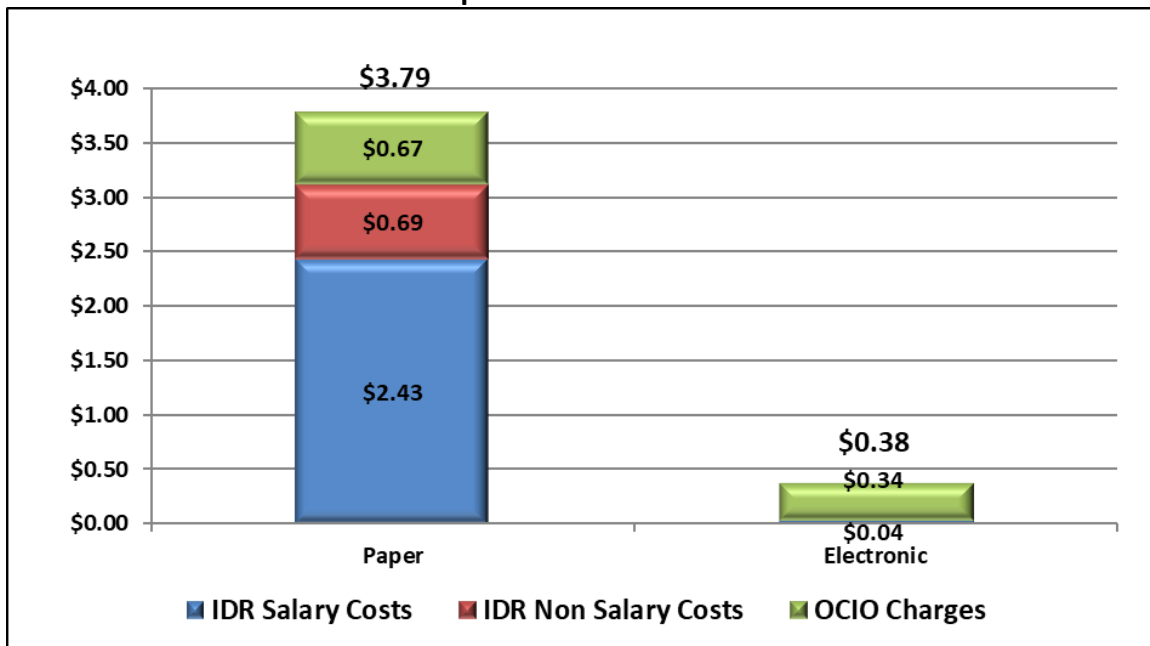
Note: Includes informational returns filed by S corporations, limited liability companies, and partnerships processed January through October of the noted processing year as well as November and December of the prior year. The tax liability associated with income is realized by individual owners.

## TAX COMPLIANCE AND REVENUE COLLECTION

### Average Cost to Process Individual Income Tax Returns

The Department encourages electronic filing because it reduces administrative costs. For fiscal year 2021, the estimated average cost of receiving and capturing data from a paper return was \$3.79 compared to only \$0.38 for an electronic return. The Department processed 167,964 paper individual income tax returns in fiscal year 2021 compared to 134,000 in fiscal year 2020. Counts include current year, prior year, and amended returns.

**Figure 7: Estimated Average Cost to Process Individual Income Tax Returns  
Paper versus Electronic**



Note: Costs incorporate expenses paid to the Office of the Chief Information Officer (OCIO) to prepare Department databases and other technology systems for the filing season along with the Iowa Department of Revenue (IDR) direct costs.

## TAX COMPLIANCE AND REVENUE COLLECTION

### Taxpayer Services

Iowa taxpayers seek answers to their questions about taxes. Taxpayer service specialists are available by telephone, email, and in person. The Department is working to enhance the availability and quality of online resources to provide taxpayers access to information when convenient to them. As part of the Department's customer service and modernization goals, taxpayer education videos are available on the website to enhance self-service information. A total of 18,624 people viewed 6 general tax information videos. The Department delivered 5 business tax webinars in partnership with the Center of Business Growth and Innovation at the University of Northern Iowa and IASourceLink, which had 1,831 participants.

In addition, a total of 1,685 people followed the [Business Tax](#), [Individual Income Tax](#), and [Tax Professional](#) Twitter accounts. The Department sent a total of 6 tweets which were received and shared with 10,526 people through Twitter followers. In December 2013, the Department launched a [Facebook page](#). In fiscal year 2021, 19 posts were made and were viewed by 8,323 people. Additionally, the Department reached out to taxpayers through a series of GovDelivery communications covering a wide variety of tax topics.

#### To Receive Assistance From a Tax Specialist:

email: [idr@iowa.gov](mailto:idr@iowa.gov)

Telephone: 515-281-3114 or 800-367-3388

Mail: Iowa Department of Revenue

PO Box 10457

Des Moines, IA 50306-0457

#### To Find Online Services and Forms:

<https://tax.iowa.gov>

<https://tax.iowa.gov/twitter>

<https://www.facebook.com/iowadepartmentofrevenue>

#### Current and Past Year Services and Tax Forms:

Individual Income Tax eFile Information

Where's My Refund

Apply for a Permit

eFile & Pay for Business Taxes

Pay Debt Online

Visit the [Iowa Tax Research Library](#) for a searchable repository of Department rulings and court cases.

## RESEARCH, ANALYSIS, AND INFORMATION MANAGEMENT

### Research and Statistical Reports

The Department provides tax policy analysis, fiscal impact estimation, economic research, and statistical analysis to help customers, stakeholders, and policymakers make informed decisions.

#### Research Reports:

- Iowa Leading Indicators Index Monthly Report
- Contingent Liabilities Report
- Tax Expenditure Studies
- Legislative Summaries
- Tax Credits User's Manual
- Tax Credit Evaluation Studies

#### Statistical Reports:

- Sales and Use Tax Quarterly and Annual Reports
- Individual Income Tax Annual Statistical Report
- Retailers Fuel Gallons Annual Report
- Fuel Tax Monthly Report

These reports are available on the [Department's website](#).

The Department also provides data through Iowa's open data portal. Posted data sets include those required by statute and other data for which the Department often receives requests.

#### Data Sets:

- Local Option Sales Tax Receipts by Month and Location
- Hotel/Motel Tax Collected by Jurisdiction and Quarter
- Monthly State Tax Receipts and Refunds
- Quarterly Retail Taxable Sales by County for 12 Business Groups
- Quarterly Retail Taxable Sales by County and City
- Top 20 Sales and Use Tax Expenditures
- Retail Sales Tax Registration Permit List
- Taxable Gallons of Fuel by Major Fuel Type
- Iowa Motor Fuel Sales by County and Year

These data sets are available through [Iowa's open data portal](#).

## RESEARCH, ANALYSIS, AND INFORMATION MANAGEMENT

### Tax Credit Tracking and Analysis Program

The Department has been assigned the responsibility of awarding several income tax credits along with completing all requested tax credit transfers and tracking claims. Of the \$141.5 million in total tax credits awarded by various State agencies in fiscal year 2021, \$10.6 million were awarded under the four tax credit programs administered by the Department. See Table 1 in the [Contingent Liabilities Report](#) for details about the amounts awarded under other tax credit programs. Tax credit transfers in fiscal year 2021 totaled \$97.2 million.

**Table 4: Tax Credits Awarded and Transferred by Iowa Department of Revenue  
Fiscal Year 2021**

<b>Tax Credit Program</b>	<b>Awarded Amount</b>
Farm to Food Donation Tax Credit	\$30,770
Renewable Energy Tax Credit	\$4,724,143
Solar Energy System Tax Credit	\$5,005,001
Wind Energy Production Tax Credit	\$854,928
<hr/>	
Total State Tax Credit Awards by IDR	\$10,614,842
Total State Tax Credit Awards	\$141,453,978
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Total Tax Credit Transfers	\$97,155,859
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Source: Tax Credit Award, Claim, & Transfer Administration System	

## LOCAL GOVERNMENT ASSISTANCE

### Property Tax

The Department provides assistance to local governments throughout Iowa by administering fair and equitable assessments and programs for property tax relief. The Local Government Services Division:

- Administers credits and exemptions for property owners
- Trains, educates, and certifies the assessment community
- Equalizes assessed property values through ratio studies and model analysis processed every second year
- Provides for central assessments of utilities, telecommunication companies, pipelines, and railroads
- Provides replacement tax calculations for gas and electrical companies annually
- Calculates statewide property tax
- Annually determines statewide agricultural productivity values
- Provides information pertaining to assessed valuations to other governmental agencies
- Collaborates with county-level government to implement technology solutions
- Responds to taxpayer inquiries by reviewing assessment practices for statutory compliance
- Collaborates with key stakeholders to make recommendations on statewide property tax issues
- Distributes SAVE, LOST, and Hotel/Motel tax payments and property tax relief funds to school districts and local jurisdictions
- Distributes funds under the Flood Mitigation, LOST tax increment financing, Reinvestment Districts programs, and Replacement Claims programs
- Calculates Business Property Tax Credit



## LOCAL GOVERNMENT ASSISTANCE

### Property Tax Relief and Local Option Taxes

The Department administers numerous property tax credits that supplement revenues collected by local governments. The Department also collects and distributes local option taxes to local governments and school districts.

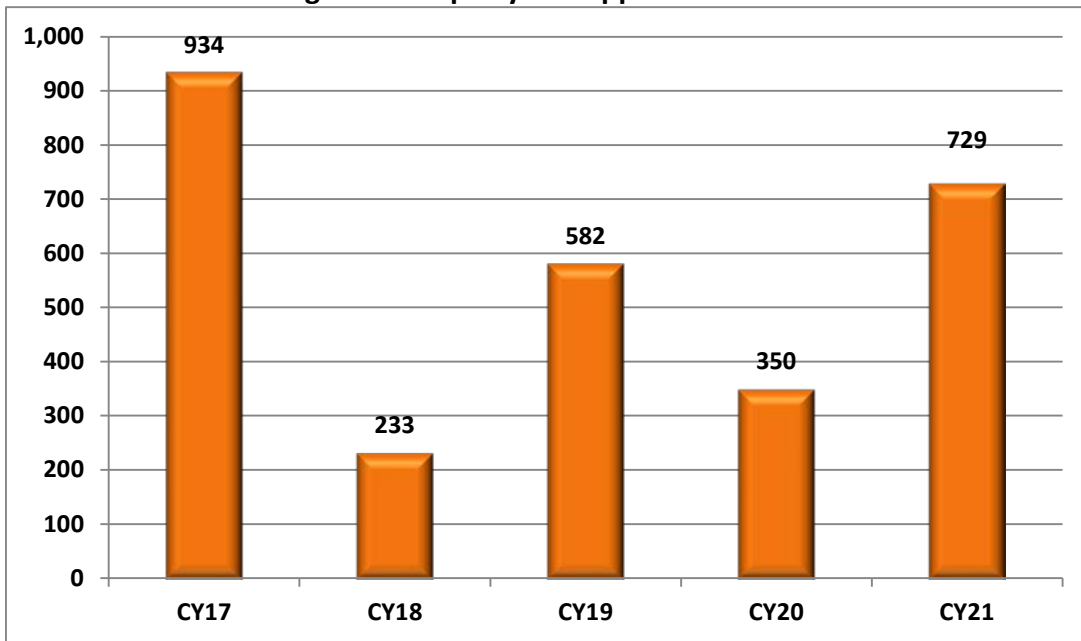
**Table 5: Distribution of Funds to Local Governments for Fiscal Year 2021**

Property Tax Relief Program	Definition	Distribution
Homestead Tax Credit	Adopted to encourage home ownership through property tax relief. Current credit is equal to the actual tax levy on the first \$4,850 of actual value.	\$142,758,561
Elderly and Disabled Tax Credit/Rent Reimbursement	Provides property tax relief to low-income elderly and disabled homeowners or rent relief to low-income elderly and disabled renters.	\$16,919,599
Mobile Home Reduced Tax Rate	Established in conjunction with the Elderly and Disabled Property Tax Credit. Provides tax reduction to homeowners of mobile and manufactured homes.	\$82,136
Special Assessment Tax Credit	Established in conjunction with the Elderly and Disabled Property Tax Credit. Provides 100% tax reduction to qualified homeowners who are required to pay special assessments.	\$10,491
Business Property Tax Credit	Established by 2013 Property Tax Reform. Provides a tax credit for commercial, industrial, and railroad property taxes to qualified property units.	\$124,925,812
Replacement Claim	Established by 2013 Property Tax Reform. This claim offsets a reduction in the rollback for commercial and industrial properties.	\$152,106,228
Agricultural Land Tax Credit	Credit established to partially offset the school tax burden borne by agricultural real estate. Current law allows a credit for any general school fund tax in excess of \$5.40 per \$1,000 of assessed value. Land used for agricultural or horticultural purposes in tracts of 10 acres or more is eligible.	\$29,099,999
Family Farm Tax Credit	Credit established to partially offset the school tax burden borne by agricultural real estate. Current law allows a credit for any general school fund tax in excess of \$5.40 per \$1,000 of assessed value. The owner or owner's relatives must be actively engaged in farming the land and the land must be used for agricultural or horticultural purposes.	\$10,000,711
Military Service Property Tax Exemption	Reduces the taxable value of property for military veterans. The amount of the exemption varies.	\$1,695,797
Local Option Sales Tax (LOST)	Sales tax up to 1% imposed by counties either countywide or in incorporated areas or unincorporated areas. Imposed on sales and services taxed under State sales tax provisions.	\$536,698,736
Secure an Advanced Vision for Education Tax (SAVE)	Portion of the statewide 1% sales and use tax distributed to school districts on a per pupil basis.	\$544,786,628
Property Tax Equity and Relief (PTER)	Portion of the statewide 1% sales and use tax dedicated for property tax relief.	\$23,441,486
Hotel/Motel Tax	Tax up to 7% imposed by cities on the gross receipts from the rental of hotel or motel rooms for 31 consecutive days or less.	\$46,597,611
Sales Tax Increment Program	Definition	Distribution
Flood Mitigation	Allows local governments to fund flood mitigation projects in part through receiving a portion of the growth in state retail sales tax in their jurisdiction	\$29,783,073
Urban Renewal	Allows local governments to fund urban renewal projects in part through receiving the growth in local option sales tax in their jurisdiction	\$220,896
Reinvestment Districts	Allows local governments to fund development projects in part through receiving a portion of the growth in state retail sales and lodging taxes within their reinvestment district	\$1,559,115

## PROPERTY ASSESSMENT APPEAL BOARD

The State of Iowa Property Assessment Appeal Board (PAAB) is a State board created for the purpose of establishing a consistent, fair, and equitable property assessment appeal process. PAAB conducts administrative hearings with the statutory authority to review any final decision, finding, ruling, determination, or order of a local board of review relating to protests of an assessment, valuation, or application of an equalization order. The number of appeals received is typically higher in odd calendar years due to the property tax reassessment cycle.

**Figure 8: Property Tax Appeals Received**



Note: Beginning in 2016, PAAB changed its method for docketing appeals to consolidate appeals of multiple associated parcels into one docket number. The result is that the number of PAAB cases would facially appear to have declined, although the number of parcels appealed may stay relatively similar. For a more detailed Report of PAAB's appeals, please visit: <https://paab.iowa.gov/about-us>

PAAB consists of three members appointed to staggered six-year terms by the Governor and subject to confirmation by the Senate. The Governor appoints one of the members as chairperson to a two-year term, subject to confirmation by the Senate. Two members of the board shall be certified real property appraisers and one member shall be an attorney practicing in the area of state and local taxation or property tax appraisals.

### Board Membership, Qualification, and Term

Elizabeth Goodman	Attorney	April 30, 2025
Dennis Loll, Chair	Appraiser	April 30, 2023
Karen Oberman	Appraiser	April 30, 2021