

IOWA **Department of REVENUE**

Dependent Health Care Coverage in Iowa: Tracking Coverage Through Tax Year 2011 Returns

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Executive Summary

Report Requirements

2008 Iowa Acts, House File 2539, section 4, as amended by Senate File 389, requires the Iowa Department of Revenue (IDR) to report the following annually to the Governor and the General Assembly:

- The number of Iowa families, by income level, claiming the State income tax exemption for dependent children.
- The number of Iowa families, by income level, claiming the State income tax exemption for dependent children who also indicate the presence or absence of health care coverage for the dependent children.
- The number of Iowa families, by income level, claiming the State income tax exemption for dependent children who receive information from the Department and who subsequently apply for and are enrolled in the appropriate program.

Table A, at the end of this summary, presents taxpayer return information gathered for tax year 2011 by income level. Key information from the analysis of 2011 tax returns is the following:

Families Claiming Dependent Exemptions by Income Level

- Of the 1.32 million individual income tax returns filed by resident taxpayers, **450,098 (34%) claimed at least one State income tax exemption for a dependent**. Of those families claiming at least one State income tax exemption for a dependent:
 - 76,549 (**17.0%**) reported gross **income of \$20,000 or less**.
 - 261,387 (**58.0%**) reported gross **income between \$20,001 to \$90,000**.
 - 112,162 (**25.0%**) reported gross **income of \$90,001 and over**.

Response Rates

- Of the 450,098 taxpayers claiming at least one State income tax exemption for a dependent:
 - **395,518 (87.9%) families reported health care coverage** for one or more dependents.
 - **28,299 (6.3%) families reported the absence of health care coverage** for one or more dependents, with some of those families reporting both the presence and absence of coverage on their tax returns.
 - **26,281 (5.8%) families did not respond**.

Health Care Coverage for Low Income Families

- Of the 76,549 taxpayers with dependents reporting gross income of \$20,000 or less:
 - 62,631 (**81.8%**) reported **health care coverage** for one or more dependents.
 - 8,584 (**11.2%**) reported the **absence of health care coverage** for one or more dependents, with some of those families reporting both the presence and absence of coverage on their tax returns.
 - 5,334 (**7.0%**) **did not respond**.

Health Care Coverage for Middle Income Families

- Of the 261,387 taxpayers with dependents reporting gross income between \$20,001 and \$90,000:
 - 228,089 (**87.3%**) reported **health care coverage** for one or more dependents.
 - 17,028 (**6.5%**) reported the **absence of health care coverage** for one or more dependents, with some of those families reporting both the presence and absence of coverage on their tax returns.
 - 16,270 (**6.2%**) **did not respond**.

Health Care Coverage for High Income Families

- Of the 112,162 taxpayers with dependents reporting gross income of \$90,001 and over:
 - 104,798 **(93.4%)** reported **health care coverage** for one or more dependents.
 - 2,687 **(2.4%)** reported the **absence of health care coverage** for one or more dependents, with some of those families reporting both the presence and absence of coverage on their tax returns.
 - 4,677 **(4.2%)** did not respond.

Coverage Status by Filing Method

- Of the 20,359 taxpayers with dependents filing paper returns:
 - 13,658 **(67.1%)** reported **health care coverage**.
 - 1,113 **(5.5%)** reported the **absence of health care coverage** for one or more dependents, with some of those families reporting both the presence and absence of coverage on their tax returns.
 - 5,588 **(27.4%)** did not respond.
- Of the 429,739 taxpayers with dependents filing electronic returns:
 - 382,156 **(88.9%)** reported **health care coverage**.
 - 27,188 **(6.3%)** reported the **absence of health care coverage** for one or more dependents, with some of those families reporting both the presence and absence of coverage on their tax returns.
 - 20,395 **(4.8%)** did not respond.

New Coverage

- The Department of Human Services (DHS) received 110 applications for **hawk-i** that can be attributed to the 21,049 letters mailed by IDR. Of those applications:
 - 34 applications were approved for **hawk-i**,
 - 30 were approved for Medicaid,
 - 1 is pending, and
 - 45 were denied.
- Of the 64 families who identified the tax return as how they learned about their eligibility for health care coverage and whose children were enrolled:
 - **11 (17.2%)** reported **income of \$20,000 or less**.
 - **53 (82.8%)** reported **income between \$20,001 to \$80,000**.
- As a result of the mailing, an estimated 112 previously uncovered children now have health care coverage.

Administrative Costs

- DHS reports that its regular outreach cost per new enrollee for FY 2012 was \$31.52 per person compared to \$89.04 for the tax year 2011 dependent health care tracking project.

**Table A: Dependent Health Care Coverage Reporting on Iowa Returns through Final Review, Tax Year 2011
Resident Filers**

Gross Income	Total Families With Dependents	Families Reporting Presence Of Coverage		Families Reporting Absence of Coverage		Families Not Responding	
	Count	Count	Share of Total	Count	Share of Total	Count	Share of Total
\$20,000 or less	76,549	62,631	81.8%	8,584	11.2%	5,334	7.0%
\$20,001 to \$30,000	51,955	41,863	80.6%	5,633	10.8%	4,459	8.6%
\$30,001 to \$40,000	44,381	36,910	83.2%	3,885	8.8%	3,586	8.1%
\$40,001 to \$50,000	38,114	33,129	86.9%	2,535	6.7%	2,450	6.4%
\$50,001 to \$60,000	35,897	32,223	89.8%	1,747	4.9%	1,927	5.4%
\$60,001 to \$70,000	33,496	30,546	91.2%	1,354	4.0%	1,596	4.8%
\$70,001 to \$80,000	30,733	28,427	92.5%	1,067	3.5%	1,239	4.0%
\$80,001 to \$90,000	26,811	24,991	93.2%	807	3.0%	1,013	3.8%
\$90,001 to \$100,000	22,552	21,117	93.6%	594	2.6%	841	3.7%
\$100,001 to \$125,000	37,749	35,398	93.8%	905	2.4%	1,446	3.8%
\$125,001 to \$150,000	18,791	17,302	92.1%	444	2.4%	1,045	5.6%
\$150,001 to \$175,000	10,257	9,597	93.6%	259	2.5%	401	3.9%
\$175,001 to \$200,000	5,927	5,535	93.4%	143	2.4%	249	4.2%
\$200,001 to \$250,000	6,135	5,761	93.9%	141	2.3%	233	3.8%
\$250,001 or more	10,751	10,088	93.8%	201	1.9%	462	4.3%
Total	450,098	395,518	87.9%	28,299	6.3%	26,281	5.8%

**Analysis Using N220 Data from Tax Year 2011
Iowa Department of Revenue**

Notes: Families are grouped based on gross income, reported on line 15 of the Iowa 1040. A taxpayer reporting dependents with and without coverage is included only in the absence of coverage group. The numbers include individual income tax returns through final review as of November 23, 2012 where all amended returns and those filed by non-residents are ignored.

Report on Dependent Health Care Coverage

1. Introduction

In 2008, the Iowa General Assembly passed House File 2539 (HF 2539) with the goal of extending health care coverage to all Iowans. The first step in reaching that goal was to extend coverage to all eligible children in the State through the existing *hawk-i* program and to expand *hawk-i* eligibility. One effort to extend health care coverage for children was a requirement that the Iowa Department of Revenue (IDR) track coverage through the individual income tax return.

Starting with tax year 2008, IDR changed the Iowa individual income tax form allowing taxpayers to indicate the presence or absence of health care coverage for their dependent children (See Appendix for the Tax Year 2011 IA 1040). For those taxpayers reporting the absence of coverage for one or more dependents and meeting income guidelines, IDR sent a notice providing information about how to enroll those children in Medicaid or *hawk-i*.

This report for the Governor and the General Assembly fulfills the requirements established under HF 2359 as amended by Senate File 289 (SF 289). The report provides information for tax year 2011 on:

- The number of Iowa families, by income level, claiming the State income tax exemption for dependent children.
- The number of Iowa families, by income level, claiming the State income tax exemption for dependent children who also indicate the presence or absence of health care coverage for the dependent children.
- The number of Iowa families, by income level, claiming the State income tax exemption for dependent children who receive information from the Department and who subsequently apply for and are enrolled in the appropriate program.

2. Changes for Tax Year 2011 and Preparations for Tax Year 2012

No significant changes were made on the income tax form in tax year 2011. No significant changes are planned in tax year 2012. See the Appendix for the letter that will be sent to taxpayers falling below *hawk-i* eligibility and indicating the absence of health care coverage for dependents.

3. Analysis of 2011 Tax Year Data

During the 2011 tax year filing season, IDR mailed 21,049 letters to taxpayers reporting the absence of health care coverage and reporting income below the maximum *hawk-i* eligibility level for the applicable family size (see Table 1).¹ These letters were mailed in five batches between February and September (see Table 2).

Iowa Families Claiming Dependent Children

As of November 23, 2012, 1,321,523 individual income tax returns filed by resident taxpayers for tax year 2011 were through the Department of Revenue final review. Of those, 450,098 Iowa families claimed the State income tax exemption for dependents (see Table 3). A total of 850,783 dependents were claimed by those families (see Table 5). Although families across the full income distribution claimed dependents, 52.8 percent reported gross income of less than \$60,000 in 2011.

¹ It is possible that additional children that are not dependents of the taxpayer live in the home, and thus the family size used by the Department of Human Services (DHS) to determine eligibility would be larger. However in the interest of spending tax dollars most efficiently, the only available information on family size, the count of adults and the number of dependents claimed on the tax return, was used to assign income limits for letter receipt.

Iowa Families Reporting Presence or Absence of Health Care Coverage

Ninety-four percent of families provided information on their 2011 tax returns regarding the health insurance coverage of their dependents, up from 91 percent the prior year. A total of 395,822 families (87.9%) reported only the presence of health care coverage for 720,702 dependents (84.7%) while 28,297 families (6.3%) reported the absence of health care coverage for a total of 48,930 dependents (5.8%) (see Tables 4 and 5). Some families (1.0%) reported both the presence and absence of coverage for dependents claimed on their tax returns; those families are included in the absence of health care coverage group. For tax year 2010, 84.9 percent of families reported the presence of coverage and 6.9 percent reported the absence of coverage.

Reported coverage rates for 2011 peaked for families with gross income of \$200,000 and greater at 93.9 percent. The lowest coverage rate was reported for families with income from \$20,001 to \$30,000 at 80.6 percent; however, that low rate reflects both high non-response and higher absence of coverage. Low-income families were more likely to report absence of coverage, with 11.2 percent of families with income \$20,000 or below reporting absence of coverage compared to 4.9 percent of families with incomes between \$50,001 and \$60,000. Non-response rates were the greatest with families with income from \$20,001 to \$40,000.

Response Rates by Filing Method

In Iowa, taxpayers, or their paid preparers, can file a paper income tax return that is mailed to IDR or they can complete the tax return electronically and file it via the Internet. Reported rates of coverage differed significantly between these two filing methods (see Table 4). Paper filers were less likely to complete the questions. For paper filers, 67.1 percent reported the presence of coverage, 5.5 percent reported absence of coverage, and 27.4 percent did not complete the questions. For electronic filers, 88.9 percent reported presence of coverage, 6.3 percent reported absence of coverage, and 4.7 percent did not complete the questions.

Response Rates by Self-Prepared versus Paid Preparers

There was no significant difference in reporting absence of coverage between electronic filers who used a paid preparer or self-prepared their return (see Table 6). The percent of electronic filers who self-prepared their return and reported absence of health care coverage for dependents was 7.0 percent compared to 6.1 percent of electronic filers who used a paid preparer. Returns filed by paid preparers had a non-response rate of 5.6 percent. These results may reflect the greater likelihood that the preparer failed to gather the necessary information from the taxpayer.

Electronic filers who self-prepared their returns had the highest response rates to the questions about dependent health care coverage with 90.7 percent of families reporting presence of coverage, 7.0 percent reporting absence of coverage, and only 2.3 percent not responding. It is possible that the tax software programs increased taxpayer awareness about these questions relative to those who filed a paper tax return. Also, because the information is being provided by the taxpayer, as opposed to a preparer, it is more likely to be correct. Unfortunately, information on whether a paper filer used a paid preparer is not readily available.

Health Care Coverage by Federal Poverty Guidelines

The counts of families are also presented by the ratio of their reported gross income to the federal poverty guidelines in 2011 (see Table 7). Medicaid coverage is available for children in families with income up to 133 percent of the federal poverty guideline. Despite the availability of public insurance, 12.0 percent of families in this income range reported the absence of coverage for one or more dependents. As income rises relative to the federal poverty guideline, presence of coverage rises while absence of coverage falls. In fiscal year 2010, the General Assembly expanded *hawk-i* eligibility to families up to 300 percent of the federal poverty guidelines.

4. Effect of Requirements on Uninsured Children

As noted in the introduction, the purpose behind HF 2539 was to increase health care coverage among Iowa's children. Families USA reported in October 2012 that 31,741 children in Iowa, 4.3 percent, were uninsured, based on data collected in the 2010 U.S. Census.² The data, collected as part of the annual Current Population Survey, suggests that 69.8 percent of children in Iowa had private coverage and 25.3 percent had public coverage. The American Academy of Pediatrics, in September 2012, reported a higher number of uninsured children in Iowa, 35,000.³

DHS attempted to track the number of new children receiving health care coverage from the State in response to the efforts made with IDR. The letter encouraged taxpayers to apply online for *hawk-i* or contact DHS to request a paper application. During fiscal year 2012, over 80 percent of all *hawk-i* applications were submitted online.

As of December 31, DHS has received 110 applications for *hawk-i* that can be attributed to the IDR mailings (see Table 8). Of these:

- 34 applications were approved for *hawk-i*,
- 30 were approved for Medicaid,
- 1 is pending for *hawk-i*, and
- 45 were denied.

Of those applicants denied coverage, over half were denied because they failed to provide information to DHS that was missing on their initial application or they were non-compliant with Medicaid (which in most cases means they failed to provide adequate proof of income).

Last year, 140 applications were attributed to the letters sent through the tax return tracking project. Although applicants can indicate how they heard about the program when applying online, they often fail to do so. Therefore, it is possible more taxpayers responded to the letters than DHS was able to identify. Also, each year as more children are signed up, the pool of uninsured children should shrink.

Through the approved applications, *hawk-i* health care coverage was extended to 112 children from 65 families. This is less than the 311 children reached last year. Of the 64 families with newly enrolled children, 21.8 percent have net income \$20,000 or less (see Table 9). Most of the children in those families were enrolled in Medicaid. An additional 16 families reported income between \$20,001 and \$30,000; 5 families of that group enrolled in *hawk-i* and 11 were enrolled in Medicaid, where family size and reported income determine program eligibility between Medicaid and *hawk-i*.

5. Estimated Costs

These efforts to expand health care coverage in Iowa used State resources. The cost to IDR and DHS to mail the letters and applications to taxpayers during the tax year 2011 filing season was an estimated \$9,972 (see Table 10). These costs were split between the agencies with the postage and handling costs shared 50%/50% between IDR and DHS.

² "Uninsured Children 2009-2011: Charting the Nations Progress," Families USA, Washington, D.C., November 2008, accessed at <http://www.ccf.georgetown.edu/ccf-resources/uninsured-children-2009-2011charting-the-nations-progress/> October 23, 2012.

³ "Iowa Medicaid Facts," American Academy of Pediatrics, Washington, D.C., accessed at <http://www.aap.org/en-us/advocacy-and-policy/federal-advocacy/access-to-care/Medicaid%20Facts%20Sheets/Iowa.pdf> September 2012.

Costs of the program include the administrative time required by IDR and DHS staff. IDR staff time was limited to those responsible for updating programs needed to identify eligible taxpayers (10 hours), working with the outside vendor regarding the mailings (10 hours), and analyzing the responses on the tax returns to compile this report (24 hours). Administrative costs for DHS include staff time to compile data regarding taxpayer response to the letter from IDR (8 hours).

DHS reports that, excluding the cost and enrollment numbers for the tax return project, their outreach cost per new enrollee for FY 2011 was \$31.52 per person. The cost per new enrollee for the tax return project for the 2011 tax year was \$89.04. The cost is more than the \$34.70 per enrollee in tax year 2010 due to the significantly fewer enrollees in 2011. The total project costs remained relatively the same, but when shared among fewer enrollees the cost per enrollee rose significantly.

Table 1: Medicaid and *hawk-i* Income Limits and Federal Poverty Guidelines by Family Size for 2011

Family Size	Medicaid	<i>hawk-i</i>	Federal Poverty
1	\$14,593	\$32,670	\$10,890
2	\$19,711	\$44,130	\$14,710
3	\$24,830	\$55,590	\$18,530
4	\$29,949	\$67,050	\$22,350
5	\$35,068	\$78,510	\$26,170
6	\$40,187	\$89,970	\$29,990
7	\$45,305	\$101,430	\$33,810
8	\$50,424	\$112,890	\$37,630

Source: Medicaid and *hawk-i* income limits are the maximum eligibility amounts for families of the applicable size that were effective July 1, 2011, as specified by the Iowa Department of Human Services. Federal poverty guidelines are from the U.S. Department of Human Services.

**Table 2: IDR Mailings for Tax Year 2011
Under HF 2539**

Mailing Date	Mailed Letters
02/28/2012	8,500
04/02/2012	6,322
04/24/2012	1,940
06/26/2012	3,145
09/12/2012	1,142
Total Tax Year 2011	21,049

Table 3: Iowa Taxpayers with a Dependent Exemption Claim, Tax Year 2011

All Resident Filers

Gross Income	Count	Distribution	Cumulative Distribution
\$20,000 or less	76,549	17.0%	17.0%
\$20,001 to \$30,000	51,955	11.5%	28.6%
\$30,001 to \$40,000	44,381	9.9%	38.4%
\$40,001 to \$50,000	38,114	8.5%	46.9%
\$50,001 to \$60,000	35,897	8.0%	54.9%
\$60,001 to \$70,000	33,496	7.4%	62.3%
\$70,001 to \$80,000	30,733	6.8%	69.1%
\$80,001 to \$90,000	26,811	6.0%	75.1%
\$90,001 to \$100,000	22,552	5.0%	80.1%
\$100,001 to \$125,000	37,749	8.4%	88.5%
\$125,001 to \$150,000	18,791	4.2%	92.7%
\$150,001 to \$175,000	10,257	2.3%	94.9%
\$175,001 to \$200,000	5,927	1.3%	96.2%
\$200,001 to \$250,000	6,135	1.4%	97.6%
\$250,001 or more	10,751	2.4%	100.0%
Total	450,098	100.0%	100.0%

Analysis Using N220 Data from Tax Year 2011

Notes: Families are grouped based on gross income, reported on line 15 of the Iowa 1040. Includes individual income tax returns through final review by November 23, 2012 where all amended returns and those filed by non-residents are ignored.

Table 4: Dependent Health Care Coverage Reporting on Iowa Returns through Final Review, Tax Year 2011

All Resident Filers							
Gross Income	All Families With Dependents	Families Reporting Presence Of Coverage		Families Reporting Absence of Coverage		Families Not Responding	
	Count	Count	Share of Total	Count	Share of Total	Count	Share of Total
\$20,000 or less	76,549	62,632	81.8%	8,584	11.2%	5,334	7.0%
\$20,001 to \$30,000	51,955	41,863	80.6%	5,632	10.8%	4,459	8.6%
\$30,001 to \$40,000	44,381	36,910	83.2%	3,885	8.8%	3,586	8.1%
\$40,001 to \$50,000	38,114	33,129	86.9%	2,535	6.7%	2,450	6.4%
\$50,001 to \$60,000	35,897	32,223	89.8%	1,747	4.9%	1,927	5.4%
\$60,001 to \$70,000	33,496	30,547	91.2%	1,354	4.0%	1,596	4.8%
\$70,001 to \$80,000	30,733	28,427	92.5%	1,067	3.5%	1,239	4.0%
\$80,001 to \$90,000	26,811	24,991	93.2%	806	3.0%	1,013	3.8%
\$90,001 to \$100,000	22,552	21,117	93.6%	594	2.6%	841	3.7%
\$100,001 to \$125,000	37,749	35,399	93.8%	905	2.4%	1,446	3.8%
\$125,001 to \$150,000	18,791	17,603	93.7%	444	2.4%	745	4.0%
\$150,001 to \$175,000	10,257	9,597	93.6%	259	2.5%	401	3.9%
\$175,001 to \$200,000	5,927	5,535	93.4%	143	2.4%	249	4.2%
\$200,001 to \$250,000	6,135	5,761	93.9%	141	2.3%	233	3.8%
\$250,001 or more	10,751	10,088	93.8%	201	1.9%	462	4.3%
Total	450,098	395,822	87.9%	28,297	6.3%	25,981	5.8%

Paper Filers							
Gross Income	All Families With Dependents	Families Reporting Presence Of Coverage		Families Reporting Absence of Coverage		Families Not Responding	
	Count	Count	Share of Total	Count	Share of Total	Count	Share of Total
\$20,000 or less	2,552	1,437	56.3%	277	10.9%	838	32.8%
\$20,001 to \$30,000	1,888	1,039	55.0%	244	12.9%	605	32.0%
\$30,001 to \$40,000	1,884	1,151	61.1%	168	8.9%	565	30.0%
\$40,001 to \$50,000	1,722	1,147	66.6%	89	5.2%	486	28.2%
\$50,001 to \$60,000	1,697	1,156	68.1%	77	4.5%	464	27.3%
\$60,001 to \$70,000	1,611	1,146	71.1%	68	4.2%	397	24.6%
\$70,001 to \$80,000	1,525	1,124	73.7%	31	2.0%	370	24.3%
\$80,001 to \$90,000	1,433	1,047	73.1%	39	2.7%	347	24.2%
\$90,001 to \$100,000	1,152	856	74.3%	25	2.2%	271	23.5%
\$100,001 to \$125,000	2,043	1,523	74.5%	44	2.2%	476	23.3%
\$125,001 to \$150,000	1,062	775	73.0%	19	1.8%	268	25.2%
\$150,001 to \$175,000	578	422	73.0%	11	1.9%	145	25.1%
\$175,001 to \$200,000	317	217	68.5%	6	1.9%	94	29.7%
\$200,001 to \$250,000	313	221	70.6%	10	3.2%	82	26.2%
\$250,001 or more	582	397	68.2%	5	0.9%	180	30.9%
Total	20,359	13,658	67.1%	1,113	5.5%	5,588	27.4%

Electronic Filers							
Gross Income	All Families With Dependents	Families Reporting Presence Of Coverage		Families Reporting Absence of Coverage		Families Not Responding	
	Count	Count	Share of Total	Count	Share of Total	Count	Share of Total
\$20,000 or less	73,997	61,192	82.7%	8,307	11.2%	4,498	6.1%
\$20,001 to \$30,000	50,067	40,823	81.5%	5,390	10.8%	3,854	7.7%
\$30,001 to \$40,000	42,497	35,759	84.1%	3,717	8.7%	3,021	7.1%
\$40,001 to \$50,000	36,392	31,982	87.9%	2,446	6.7%	1,964	5.4%
\$50,001 to \$60,000	34,200	31,067	90.8%	1,670	4.9%	1,463	4.3%
\$60,001 to \$70,000	31,885	29,400	92.2%	1,286	4.0%	1,199	3.8%
\$70,001 to \$80,000	29,208	27,303	93.5%	1,036	3.5%	869	3.0%
\$80,001 to \$90,000	25,378	23,943	94.3%	769	3.0%	666	2.6%
\$90,001 to \$100,000	21,400	20,261	94.7%	569	2.7%	570	2.7%
\$100,001 to \$125,000	35,706	33,875	94.9%	861	2.4%	970	2.7%
\$125,001 to \$150,000	17,729	16,827	94.9%	425	2.4%	477	2.7%
\$150,001 to \$175,000	9,679	9,175	94.8%	248	2.6%	256	2.6%
\$175,001 to \$200,000	5,610	5,318	94.8%	137	2.4%	155	2.8%
\$200,001 to \$250,000	5,822	5,540	95.2%	131	2.3%	151	2.6%
\$250,001 or more	10,169	9,691	95.3%	196	1.9%	282	2.8%
Total	429,739	382,156	88.9%	27,188	6.3%	20,395	4.7%

Analysis Using N220 Data from Tax Year 2011
Iowa Department of Revenue

Notes: Families are grouped based on gross income, reported on line 15 of the Iowa 1040. A taxpayer reporting dependents with and without coverage is included only in the absence of coverage group. The numbers include individual income tax returns through final review as of November 23, 2012, where all amended returns and those filed by non-residents are ignored.

Table 5: Counts of Dependents Reported on Iowa Returns through Final Review by Coverage, Tax Year 2011

All Resident Filers								
Gross Income	<u>All Dependents</u>		<u>Dependents with Presence of Coverage</u>		<u>Dependents with Absence of Coverage</u>		<u>Dependents in Families Not Responding</u>	
	<u>Total Dependents</u>	<u>Dependents</u>	<u>Share of Total</u>	<u>Dependents</u>	<u>Share of Total</u>	<u>Dependents</u>	<u>Share of Total</u>	
\$20,000 or less	129,857	100,360	77.3%	13,243	10.2%	16,254	12.5%	
\$20,001 to \$30,000	95,352	73,769	77.4%	10,087	10.6%	11,496	12.1%	
\$30,001 to \$40,000	83,620	66,195	79.2%	7,185	8.6%	10,240	12.2%	
\$40,001 to \$50,000	71,841	59,969	83.5%	4,533	6.3%	7,339	10.2%	
\$50,001 to \$60,000	68,376	59,297	86.7%	3,204	4.7%	5,875	8.6%	
\$60,001 to \$70,000	64,456	56,857	88.2%	2,571	4.0%	5,028	7.8%	
\$70,001 to \$80,000	59,369	53,197	89.6%	1,893	3.2%	4,279	7.2%	
\$80,001 to \$90,000	51,860	46,984	90.6%	1,403	2.7%	3,473	6.7%	
\$90,001 to \$100,000	44,091	39,974	90.7%	1,090	2.5%	3,027	6.9%	
\$100,001 to \$125,000	75,117	67,918	90.4%	1,651	2.2%	5,548	7.4%	
\$125,001 to \$150,000	37,922	34,113	90.0%	801	2.1%	3,008	7.9%	
\$150,001 to \$175,000	20,759	18,660	89.9%	441	2.1%	1,658	8.0%	
\$175,001 to \$200,000	12,136	10,837	89.3%	227	1.9%	1,072	8.8%	
\$200,001 to \$250,000	12,773	11,521	90.2%	248	1.9%	1,004	7.9%	
\$250,001 or more	23,254	21,051	90.5%	353	1.5%	1,850	8.0%	
Total	850,783	720,702	84.7%	48,930	5.8%	81,151	9.5%	
Paper Filers								
Gross Income	<u>All Dependents</u>		<u>Dependents with Presence of Coverage</u>		<u>Dependents with Absence of Coverage</u>		<u>Dependents in Families Not Responding</u>	
	<u>Total Dependents</u>	<u>Dependents</u>	<u>Share of Total</u>	<u>Dependents</u>	<u>Share of Total</u>	<u>Dependents</u>	<u>Share of Total</u>	
\$20,000 or less	4,416	2,405	54.5%	527	11.9%	1,484	33.6%	
\$20,001 to \$30,000	3,627	1,791	49.4%	582	16.0%	1,254	34.6%	
\$30,001 to \$40,000	3,706	2,137	57.7%	375	10.1%	1,194	32.2%	
\$40,001 to \$50,000	3,189	2,021	63.4%	186	5.8%	982	30.8%	
\$50,001 to \$60,000	3,207	2,160	67.4%	150	4.7%	897	28.0%	
\$60,001 to \$70,000	3,027	2,138	70.6%	122	4.0%	767	25.3%	
\$70,001 to \$80,000	2,953	2,164	73.3%	73	2.5%	716	24.2%	
\$80,001 to \$90,000	2,710	1,996	73.7%	61	2.3%	653	24.1%	
\$90,001 to \$100,000	2,245	1,637	72.9%	51	2.3%	557	24.8%	
\$100,001 to \$125,000	4,062	3,009	74.1%	80	2.0%	973	24.0%	
\$125,001 to \$150,000	2,089	1,528	73.1%	29	1.4%	532	25.5%	
\$150,001 to \$175,000	1,161	846	72.9%	18	1.6%	297	25.6%	
\$175,001 to \$200,000	663	442	66.7%	7	1.1%	214	32.3%	
\$200,001 to \$250,000	623	448	71.9%	15	2.4%	160	25.7%	
\$250,001 or more	1,189	804	67.6%	9	0.8%	376	31.6%	
Total	38,867	25,526	65.7%	2,285	5.9%	11,056	28.4%	
Electronic Filers								
Gross Income	<u>All Dependents</u>		<u>Dependents with Presence of Coverage</u>		<u>Dependents with Absence of Coverage</u>		<u>Dependents in Families Not Responding</u>	
	<u>Total Dependents</u>	<u>Dependents</u>	<u>Share of Total</u>	<u>Dependents</u>	<u>Share of Total</u>	<u>Dependents</u>	<u>Share of Total</u>	
\$20,000 or less	125,441	97,955	78.1%	12,716	10.1%	14,770	11.8%	
\$20,001 to \$30,000	91,725	71,978	78.5%	9,505	10.4%	10,242	11.2%	
\$30,001 to \$40,000	79,914	64,058	80.2%	6,810	8.5%	9,046	11.3%	
\$40,001 to \$50,000	68,652	57,948	84.4%	4,347	6.3%	6,357	9.3%	
\$50,001 to \$60,000	65,169	57,137	87.7%	3,054	4.7%	4,978	7.6%	
\$60,001 to \$70,000	61,429	54,719	89.1%	2,449	4.0%	4,261	6.9%	
\$70,001 to \$80,000	56,416	51,033	90.5%	1,820	3.2%	3,563	6.3%	
\$80,001 to \$90,000	49,150	44,988	91.5%	1,342	2.7%	2,820	5.7%	
\$90,001 to \$100,000	41,846	38,337	91.6%	1,039	2.5%	2,470	5.9%	
\$100,001 to \$125,000	71,055	64,909	91.4%	1,571	2.2%	4,575	6.4%	
\$125,001 to \$150,000	35,833	32,585	90.9%	772	2.2%	2,476	6.9%	
\$150,001 to \$175,000	19,598	17,814	90.9%	423	2.2%	1,361	6.9%	
\$175,001 to \$200,000	11,473	10,395	90.6%	220	1.9%	858	7.5%	
\$200,001 to \$250,000	12,150	11,073	91.1%	233	1.9%	844	6.9%	
\$250,001 or more	22,065	20,247	91.8%	344	1.6%	1,474	6.7%	
Total	811,916	695,176	85.6%	46,645	5.7%	70,095	8.6%	

Analysis using N220 Data from Tax Year 2011
Iowa Department of Revenue

Notes: Families are grouped based on gross income, reported on line 15 of the Iowa 1040. Includes individual income tax returns through final review by November 23, 2012 where all amended returns and those filed by non-residents are ignored.

Table 6: Dependent Health Care Coverage Reporting by Filing Method and Income, Tax Year 2011

Paper Filers							
Gross Income	All Families With Dependents	Families Reporting Presence Of Coverage		Families Reporting Absence of Coverage		Families Not Responding	
	Count	Count	Share of Total	Count	Share of Total	Count	Share of Total
\$20,000 or less	2,552	1,437	56.3%	277	10.9%	836	32.8%
\$20,001 to \$30,000	1,888	1,039	55.0%	244	12.9%	605	32.0%
\$30,001 to \$40,000	1,884	1,151	61.1%	168	8.9%	565	30.0%
\$40,001 to \$50,000	1,722	1,147	66.6%	89	5.2%	486	28.2%
\$50,001 to \$60,000	1,697	1,156	68.1%	77	4.5%	464	27.3%
\$60,001 to \$70,000	1,611	1,147	71.2%	68	4.2%	397	24.6%
\$70,001 to \$80,000	1,525	1,124	73.7%	31	2.0%	370	24.3%
\$80,001 to \$90,000	1,433	1,047	73.1%	39	2.7%	347	24.2%
\$90,001 to \$100,000	1,152	856	74.3%	25	2.2%	271	23.5%
\$100,001 to \$125,000	2,043	1,524	74.6%	44	2.2%	476	23.3%
\$125,001 to \$150,000	1,062	775	73.0%	19	1.8%	268	25.2%
\$150,001 to \$175,000	578	422	73.0%	11	1.9%	145	25.1%
\$175,001 to \$200,000	317	217	68.5%	6	1.9%	94	29.7%
\$200,001 to \$250,000	313	221	70.6%	10	3.2%	82	26.2%
\$250,001 or more	582	397	68.2%	5	0.9%	180	30.9%
Total	20,359	13,660	67.1%	1,113	5.5%	5,586	27.4%
Electronic Filers Self-Prepared							
Gross Income	All Families With Dependents	Families Reporting Presence Of Coverage		Families Reporting Absence of Coverage		Families Not Responding	
	Count	Count	Share of Total	Count	Share of Total	Count	Share of Total
\$20,000 or less	19,974	16,423	82.2%	2,942	14.7%	609	3.0%
\$20,001 to \$30,000	12,920	10,926	84.6%	1,578	12.2%	416	3.2%
\$30,001 to \$40,000	10,562	9,249	87.6%	986	9.3%	327	3.1%
\$40,001 to \$50,000	8,907	8,064	90.5%	636	7.1%	207	2.3%
\$50,001 to \$60,000	8,060	7,463	92.6%	412	5.1%	185	2.3%
\$60,001 to \$70,000	7,578	7,175	94.7%	263	3.5%	140	1.8%
\$70,001 to \$80,000	7,068	6,780	95.9%	190	2.7%	98	1.4%
\$80,001 to \$90,000	6,596	6,371	96.6%	142	2.2%	83	1.3%
\$90,001 to \$100,000	5,646	5,474	97.0%	99	1.8%	73	1.3%
\$100,001 to \$125,000	10,012	9,685	96.7%	152	1.5%	175	1.7%
\$125,001 to \$150,000	5,167	4,985	96.5%	97	1.9%	85	1.6%
\$150,001 to \$175,000	2,728	2,624	96.2%	60	2.2%	44	1.6%
\$175,001 to \$200,000	1,444	1,400	97.0%	22	1.5%	22	1.5%
\$200,001 to \$250,000	1,205	1,176	97.6%	18	1.5%	11	0.9%
\$250,001 or more	1,173	1,130	96.3%	23	2.0%	20	1.7%
Total	109,040	98,925	90.7%	7,620	7.0%	2,495	2.3%
Electronic Filers Paid Preparer							
Gross Income	All Families With Dependents	Families Reporting Presence Of Coverage		Families Reporting Absence of Coverage		Families Not Responding	
	Count	Count	Share of Total	Count	Share of Total	Count	Share of Total
\$20,000 or less	54,023	44,769	82.9%	5,365	9.9%	3,889	7.2%
\$20,001 to \$30,000	37,147	29,898	80.5%	3,810	10.3%	3,439	9.3%
\$30,001 to \$40,000	31,935	26,510	83.0%	2,731	8.6%	2,694	8.4%
\$40,001 to \$50,000	27,485	23,918	87.0%	1,810	6.6%	1,757	6.4%
\$50,001 to \$60,000	26,140	23,604	90.3%	1,258	4.8%	1,278	4.9%
\$60,001 to \$70,000	24,307	22,225	91.4%	1,024	4.2%	1,057	4.3%
\$70,001 to \$80,000	22,140	20,523	92.7%	846	3.8%	771	3.5%
\$80,001 to \$90,000	18,782	17,573	93.6%	625	3.3%	584	3.1%
\$90,001 to \$100,000	15,754	14,787	93.9%	470	3.0%	497	3.2%
\$100,001 to \$125,000	25,694	24,190	94.1%	709	2.8%	795	3.1%
\$125,001 to \$150,000	12,562	11,843	94.3%	328	2.6%	391	3.1%
\$150,001 to \$175,000	6,951	6,551	94.2%	188	2.7%	212	3.0%
\$175,001 to \$200,000	4,166	3,918	94.0%	115	2.8%	133	3.2%
\$200,001 to \$250,000	4,617	4,364	94.5%	113	2.4%	140	3.0%
\$250,001 or more	8,996	8,564	95.2%	173	1.9%	260	2.9%
Total	320,699	283,237	88.3%	19,565	6.1%	17,897	5.6%

Analysis Using N220 Data from Tax Year 2011
Iowa Department of Revenue

Notes: Families are grouped based on gross income reported on line 15 of the Iowa 1040. A taxpayer reporting dependents with and without coverage is included only in the absence of coverage group. The numbers include individual income tax returns through final review as of November 23, 2012, where all amended returns and those filed by non-residents are ignored.

Table 7: Dependent Health Care Coverage Reporting on Iowa Returns through Final Review by Federal Poverty Level, Tax Year 2011

All Resident Filers							
Gross Income	All Families with Dependents	Families Reporting Presence of Coverage		Families Reporting Absence of Coverage		Families Not Participating	
	Count	Count	Share of Total	Count	Share of Total	Count	Share of Total
Less than 133% FPL	105,235	84,856	80.6%	12,577	12.0%	7,802	7.4%
133-200% FPL	64,210	53,867	83.9%	5,647	8.8%	4,696	7.3%
200-300% of FPL	84,007	74,861	89.1%	4,455	5.3%	4,691	5.6%
300+% FPL	196,646	182,238	92.7%	5,618	2.9%	8,792	4.5%
Total	450,098	395,822	87.9%	28,297	6.3%	25,981	5.8%
Paper Filers							
Gross Income	All Families with Dependents	Families Reporting Presence of Coverage		Families Reporting Absence of Coverage		Families Not Participating	
	Count	Count	Share of Total	Count	Share of Total	Count	Share of Total
Less than 133% FPL	3,737	2,006	53.7%	500	13.4%	1,232	33.0%
133-200% FPL	2,460	1,552	63.1%	210	8.5%	698	28.4%
200-300% of FPL	3,859	2,657	68.9%	166	4.3%	1,036	26.8%
300+% FPL	10,303	7,448	72.3%	237	2.3%	2,620	25.4%
Total	20,359	13,663	67.1%	1,113	5.5%	5,586	27.4%
Electronic Filers							
Gross Income	All Families with Dependents	Families Reporting Presence of Coverage		Families Reporting Absence of Coverage		Families Not Participating	
	Count	Count	Share of Total	Count	Share of Total	Count	Share of Total
Less than 133% FPL	101,498	85,850	84.6%	12,077	11.9%	6,570	6.5%
133-200% FPL	61,750	52,315	84.7%	5,437	8.8%	3,998	6.5%
200-300% of FPL	80,148	72,204	90.1%	4,289	5.4%	3,655	4.6%
300+% FPL	186,343	174,790	93.8%	5,381	2.9%	6,172	3.3%
Total	429,739	385,159	89.6%	27,184	6.3%	20,395	4.7%

Analysis Using N220 Data from Tax Year 2011**Iowa Department of Revenue**

Note: Because a family could report both dependents with and without coverage, the total of families reporting presence of coverage, families reporting absence of coverage, and families not participating exceeds the counts of all families.

N220 produced November 23, 2012 where all amended returns and those filed by non-residents are ignored.

Table 8 Taxpayer Response to Receipt of hawk-i Application, Tax Year 2011

Letters Mailed to Taxpayers	21,049				
		Percent of Letters	Percent of Submitted Applications	Percent of Denied Applications	
Applications submitted	110	0.52%			
Applications approved for hawk-i	34	0.16%	30.91%		Total Children 62
Applications approved for Medicaid	30	0.14%	27.27%		Total Children 50
Applications pending	1	0.00%	0.91%		
Applications denied	45		40.91%		
Reason for Denial	45				
Missing information not received	17	0.08%	15.45%	37.78%	
Non-Complaint with Medicaid	20	0.10%	18.18%	44.44%	
Income above <i>hawk-i</i> limits	6	0.03%	5.45%	13.33%	
Child over age 19	1	0.00%	0.91%	2.22%	
Failure to Pay previous balance	1	0.00%	0.91%	2.22%	

Table 9: Newly Enrolled Iowa Families by Income, Tax Year 2011

Gross Income	New Enrolled Families			
	Total Count	Share of Total	hawk-i	Medicaid
\$20,000 or less	11	17.2%	0	11
\$20,001 to \$30,000	16	25.0%	5	11
\$30,001 to \$40,000	14	21.9%	9	5
\$40,001 to \$50,000	7	10.9%	7	0
\$50,001 to \$60,000	6	9.4%	4	2
\$60,001 to \$70,000	9	14.1%	8	1
\$70,001 to \$80,000	1	1.6%	1	0
\$80,001 to \$90,000	0	0.0%	0	0
\$90,001 to \$100,000	0	0.0%	0	0
\$100,001 to \$125,000	0	0.0%	0	0
\$125,001 to \$150,000	0	0.0%	0	0
\$150,001 to \$175,000	0	0.0%	0	0
\$175,001 to \$200,000	0	0.0%	0	0
\$200,001 to \$250,000	0	0.0%	0	0
\$250,001 or more	0	0.0%	0	0
Total	64	100.0%	34	30

Note: Information on newly enrolled families provided by DHS. Gross income defined by DHS

Table 10: HF 2539 Program Costs For Tax Year 2011 Filing Season

Component	Total Cost	Average Cost per Letter	Average Cost per Enrollee
Envelopes	\$558	\$0.03	\$4.98
Handling	\$2,081	\$0.10	\$18.58
Postage	\$5,128	\$0.24	\$45.78
Staff Time	\$2,205	\$0.10	\$19.69
Total	\$9,972	\$0.48	\$89.04

Notes: Staff time includes estimates of the cost to the State for employees' time at both IDR and DHS.

Appendix to the Report on Dependent Health Care in Iowa

Includes:

Tax Year 2011 Iowa Individual Income Tax Form 1040

Sample TY 2012 cover letter

2011 IA 1040 Iowa Individual Income Tax Form

or fiscal year beginning ___/___/2011 and ending ___/___/___

STEP 1: Fill in all spaces. You MUST fill in your Social Security Number (SSN).

Your last name _____ Your first name/middle initial _____

Spouse's last name _____ Spouse's first name/middle initial _____

Current mailing address (number and street, apartment, lot, or suite number) or PO Box _____

City, State, ZIP _____

Spouse SSN ●	Your SSN ●	<input type="checkbox"/> Check this box if you or your spouse were 65 or older as of 12/31/11.	
STEP 2 Filing Status: Mark one box only.		Residence on 12/31/11	
1	Single: Were you claimed as a dependent on another person's Iowa return? <input type="checkbox"/> YES <input type="checkbox"/> NO ▲	County Number ●	School District Number ●
2	Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)	Dependent children for whom an exemption is claimed in Step 3 How many have health care coverage?(including Medicaid or hawk-i) ● _____ How many do not have health care coverage? ● _____	
3	Married filing separately on this combined return. Spouse use column B.	SSN: _____ Income: \$ _____	
4	Married filing separate returns. Spouse's name: _____	SSN: _____	
5	Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.	Name: _____ SSN: _____	
6	Qualifying widow(er) with dependent child.	Name: _____ SSN: _____	

STEP 3 Exemptions

a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3 ▲ _____ X \$ 40 = \$ _____

b. Enter 1 for each person who is **65 or older** and/or 1 for each person who is **blind**.....▲ _____ X \$ 20 = \$ _____

c. Dependents: Enter 1 for each dependent▲ _____ X \$ 40 = \$ _____

d. Enter first names of dependents here: _____ e. TOTAL \$ _____

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 4				
1. Wages, salaries, tips, etc.	1. _____ .00	_____ .00		
Gross Income				
2. Taxable interest income. If more than \$1,500, complete Sch. B.	2. _____ .00	_____ .00		
3. Ordinary dividend income. If more than \$1,500, complete Sch. B.	3. _____ .00	_____ .00		
4. Alimony received	4. _____ .00	_____ .00		
5. Business income/(loss) from federal Schedule C or C-EZ	5. _____ .00	_____ .00		
6. Capital gain/(loss) from federal Sch. D if required for federal purposes .	6. _____ .00	_____ .00		
7. Other gains/(losses) from federal form 4797	7. _____ .00	_____ .00		
8. Taxable IRA distributions	8. _____ .00	_____ .00		
9. Taxable pensions and annuities	9. _____ .00	_____ .00		
10. Rents, royalties, partnerships, estates, etc.	10. _____ .00	_____ .00		
11. Farm income/(loss) from federal Schedule F	11. _____ .00	_____ .00		
12. Unemployment compensation. See instructions.	12. _____ .00	_____ .00		
13. Taxable Social Security benefits	13. _____ .00 ▲	_____ .00		
14. Other income, gambling income, bonus depreciation/section 179 adjustment ...	14. _____ .00	_____ .00		
15. GROSS INCOME. ADD lines 1-14.	15. _____ .00 ▲	_____ .00		
STEP 5				
Adjustments to Income				
16. Payments to an IRA, Keogh, or SEP	16. _____ .00	_____ .00		
17. Deductible part of self-employment tax	17. _____ .00	_____ .00		
18. Health insurance deduction	18. _____ .00	_____ .00		
19. Penalty on early withdrawal of savings	19. _____ .00	_____ .00		
20. Alimony paid	20. _____ .00	_____ .00		
21. Pension/retirement income exclusion	21. _____ .00 ▲	_____ .00		
22. Moving expense deduction from federal form 3903	22. _____ .00	_____ .00		
23. Iowa capital gain deduction certain asset sales ONLY (see instructions).	23. _____ .00 ▲	_____ .00		
24. Other adjustments	24. _____ .00	_____ .00		
25. Total adjustments. ADD lines 16-24.	25. _____ .00 ▲	_____ .00		
26. NET INCOME. SUBTRACT line 25 from line 15.	26. _____ .00 ▲	_____ .00		
STEP 6				
Federal Tax Addition and Deduction				
27. Federal income tax refund / overpayment received in 2011	27. _____ .00 ▲	_____ .00		
28. Self-employment/household employment taxes	28. _____ .00 ▲	_____ .00		
29. Addition for federal taxes. ADD lines 27 and 28.	29. _____ .00	_____ .00		
30. Total. ADD lines 26 and 29.	30. _____ .00	_____ .00		
31. Federal tax withheld	31. _____ .00 ▲	_____ .00		
32. Federal estimated tax payments made in 2011	32. _____ .00 ▲	_____ .00		
33. Additional federal tax paid in 2011 for 2010 and prior years	33. _____ .00 ▲	_____ .00		
34. Deduction for federal taxes. ADD lines 31, 32, and 33.	34. _____ .00	_____ .00		
35. BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.	35. _____ .00 ▲	_____ .00		

NOTE: Use only blue or black ink, no pencils or red ink.

Enclose W-2s and payment with your return - DO NOT STAPLE them here.



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	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7 Taxable Income				
36. BALANCE. From side 1, line 35	36.		.00	.00
37. Total itemized deductions from federal Schedule A Taxpayers with bonus depreciation/section 179 must use Iowa Schedule A.	37.	.00	.00	
38. Iowa income tax if included in line 5 of federal Schedule A	38.	.00	.00	
39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A.	39.	.00	.00	
40. Other deductions	40.	.00	.00	
41. Deduction. Check one box. <input type="checkbox"/> Itemized. Add lines 39 and 40. <input type="checkbox"/> Standard	41.		.00	.00
42. TAXABLE INCOME. SUBTRACT line 41 from line 36.	42.		.00	.00

} Complete lines 37-40 ONLY if you itemize.

STEP 8 Tax, Credits and Checkoff Contributions				
43. Tax from tables or alternate tax	43.	.00	.00	
44. Iowa lump-sum tax. 25% of federal tax from form 4972	44.	.00	.00	
45. Iowa minimum tax. Attach IA 6251.	45.	.00	.00	
46. Total tax. ADD lines 43, 44, and 45.	46.		.00	.00
47. Total exemption credit amount(s) from Step 3, side 1	47.	.00	.00	
48. Tuition and textbook credit for dependents K-12	48.	.00	.00	
49. Total credits. ADD lines 47 and 48.	49.		.00	.00
50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero.	50.		.00	.00
51. Credit for nonresident or part-year resident. Attach IA 126 and federal return.	51.	.00	.00	
52. BALANCE. SUBTRACT line 51 from 50. If less than or equal to zero, enter zero.	52.		.00	.00
53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule.	53.	.00	.00	
54. BALANCE. SUBTRACT line 53 from line 52.	54.		.00	.00
55. School district surtax/EMS surtax. Take percentage from table; multiply by line 54.	55.	.00	.00	
56. Total Tax. ADD lines 54 and 55.	56.	.00	.00	
57. Total tax before contributions. ADD columns A & B on line 56 and enter here.	57.		.00	.00
58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 58a: <input type="checkbox"/> StateFair 58b: <input type="checkbox"/> Firefighters/Veterans 58c: <input type="checkbox"/> Child Abuse Prevention 58d: <input type="checkbox"/> Enter total	58.		.00	.00
59. TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58.	59.		.00	.00

STEP 9 Credits				
60. Iowa income tax withheld	60.	.00	.00	
61. Estimated and voucher payments made for tax year 2011	61.	.00	.00	
62. Out-of-state tax credit. Attach IA 130.	62.	.00	.00	
63. Motor fuel tax credit. Attach IA 4136.	63.	.00	.00	
64. Check One: <input type="checkbox"/> Child and dependent care credit OR <input type="checkbox"/> Early childhood development credit	64.	.00	.00	
65. Iowa earned income tax credit. See Instructions.	65.	.00	.00	
66. Other refundable credits. Attach IA 148 Tax Credits Schedule.	66.	.00	.00	
67. TOTAL. ADD lines 60 - 66.	67.	.00	.00	
68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here.	68.		.00	.00

STEP 10 Refund or Amount You Owe				
69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid.	69.		.00	.00
70. Amount of line 69 to be REFUNDED For a faster refund file electronically. Go to www.iowa.gov/tax for details or mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120	REFUND 70.		.00	.00
71. Amount of line 69 to be applied to your 2012 estimated tax	71.	.00	.00	
72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE.	72.		.00	.00
73. Penalty for underpayment of estimated tax from IA 2210 or IA 2210F <input type="checkbox"/> Check if annualized income method is used.	73.		.00	.00
74. Penalty and interest 74a. Penalty .00 <input type="checkbox"/> 74b. Interest .00 <input type="checkbox"/> ADD Enter total 74.	74.		.00	.00
75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here. You can pay online at www.iowa.gov/tax or pay by mail to Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.	PAY THIS AMOUNT 75.		.00	.00

STEP 11 POLITICAL CHECKOFF. This checkoff does not increase the amount of tax you owe or decrease your refund.	<input type="checkbox"/> \$1.50 to Democratic Party	\$1.50 to Democratic Party <input type="checkbox"/>
<input type="checkbox"/> SPOUSE: <input type="checkbox"/> \$1.50 to Republican Party	<input type="checkbox"/> YOURSELF: <input type="checkbox"/> \$1.50 to Republican Party	<input type="checkbox"/>
<input type="checkbox"/> \$1.50 to Campaign Fund	<input type="checkbox"/> \$1.50 to Campaign Fund	<input type="checkbox"/>

STEP 12 I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

PLEASE SIGN HERE

_____ Your Signature	_____ Date	<input type="checkbox"/> Check if Deceased	_____ Date of Death	_____ Preparer's Signature	_____ Date
_____ Spouse's Signature	_____ Date	<input type="checkbox"/> Check if Deceased	_____ Date of Death	_____ Preparer's SSN, FEIN, or PTIN	

Daytime Telephone Number _____ Daytime Telephone Number _____



This return is due April 30, 2012. Please sign, enclose W-2s, and verify SSNs. MAILING ADDRESSES: See lines 70 and 75 above.



Iowa Department of Revenue

DATE

TAXPAYER NAME
ADDRESS 1
ADDRESS 2

On your 2012 Iowa income tax return, you indicated you have one or more children who do not have health care coverage. Children without health care coverage may be eligible to receive health care coverage from the State of Iowa through the Medicaid program or the *hawk-i* (Healthy and Well Kids in Iowa) program.

Are my children eligible?

The Iowa Department of Human Services will make this determination.

Where do I find more information?

Visit www.hawk-i.org for information on *hawk-i* or contact *hawk-i* Customer Service at 1-800-257-8563.

What must I do to apply?

If you believe one or more children are eligible for health care coverage under either the Medicaid or *hawk-i* program, within 90 days you must complete the online application available at www.hawk-i.org. You can also request a paper application by calling *hawk-i* Customer Service at 1-800-257-8563.

Mail the completed application to Hawk-i Program, PO Box 71336, Des Moines IA 50325-9958.

When completing the online or paper application, please indicate that you heard about *hawk-i* from the State income tax form.

What if I have questions?

If you have any questions, please contact *hawk-i* Customer Service at 1-800-257-8563.