



Iowa Department of **REVENUE**

2021 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

2021 RETURNS FILED IN 2022

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INTRODUCTION

In 2022, a total of \$4.4 billion in Iowa individual income tax liability was reported on 1.6 million returns for tax year 2021. The reported tax was based on \$237.0 billion in Iowa net income and \$178.3 billion in net taxable income. This report provides a summary of data obtained from 2021 IA 1040 Individual Income Tax returns and a review of the relevant features of Iowa tax law.

This report is organized into two major sections:

- An overview and analysis of information reported on 2021 Iowa individual income tax returns.
- Statistical appendices A through D. Appendices A and B provide data aggregated by return, such that information for married taxpayers filing on one return is treated on a combined basis. This convention is employed throughout the narrative portion of this report including charts and tables. Appendices C and D provide data aggregated by taxpayer, with married taxpayers filing separately on one tax return treated as two individual taxpayers for purposes of analysis.
 - *Appendix A – All Returns* provides data for all returns.
 - *Appendix B – Iowa-Resident Returns* provides data for returns filed by Iowa-resident taxpayers only.
 - *Appendix C – All Taxpayers* counts married taxpayers filing separately on one return as separate taxpayers and concerns all Iowa taxpayers.
 - *Appendix D – Iowa-Resident Taxpayers* counts married taxpayers filing separately on one return as separate taxpayers and concerns Iowa-resident taxpayers only.

OVERVIEW OF RELEVANT FEATURES OF TAX LAW – TAX YEAR 2021

The key features of the 2021 Iowa individual income tax are similar to those in the federal income tax and in other states with progressive tax rates. This section of the report highlights individual income tax law changes for 2021, fundamental features of the Iowa tax structure, and related items such as additional taxes, credits, and check-off programs. Table 2 provides information on these additional items, including descriptions and impacts.

Tax Year 2021 Law Changes

Comparisons between the statistical data contained in this report and data contained in reports from prior years should be made with due consideration of the effects of tax law changes. Year to year increases or decreases in a given measure

may arise from changes in law as well as demographic or economic trends. Important Iowa tax law changes applicable to tax year 2021 include the following:

- The income tax brackets in the rate schedule and standard deductions were indexed upward by 0.6 percent. The indexation is made each year to prevent taxpayers from incurring increased tax liabilities due to inflation.
- The standard deduction for single filers and married individuals filing separately was \$2,130; up from \$2,110 in tax year 2020. For all other filing statuses the standard deduction was \$5,240; up from \$5,210 the prior year.
- For tax year 2021, Iowa continues to be conformed to most, but not all, of the provisions of the Internal Revenue Code (IRC) in effect under the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020. Adjustments to income for purposes of determining state Adjusted Gross Income are discussed briefly under the Net Income explanation below.
- For both the Early Childhood Development Tax Credit and the Child and Dependent Care Tax Credit, the qualifying income level was increased to income amounts of less than \$90,000 effective tax year 2021. It had formerly been set at \$45,000.
- The credit limit for the Tuition and Textbook Credit used to be 25 percent of the first \$1,000 of expenditures per dependent. Effective in 2021, the credit was increased to 25 percent of the first \$2,000 of expenditures per dependent, and the tax credit was modified to allow expenditures related to dependents receiving private instruction.

Filing Requirements

For 2021, single taxpayers who were Iowa residents, under age 65, and had 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 Iowa net income of \$13,500 or more were required to file an Iowa return. Single taxpayers with Iowa net income of \$5,000 or more who were claimed as a dependent on another person's return were required to file a return. Single taxpayers age 65 or over with Iowa net income of \$24,000 or more and married taxpayers with at least one spouse age 65 or over with Iowa net income of \$32,000 or more were required to file an Iowa 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 alternative minimum tax, and military personnel who claimed Iowa as their legal residence were also required to file an Iowa return.

Filing Status

Filing status pertains to a taxpayer's marital status and family situation as of December 31 of the tax year. Iowa allows six filing statuses, as follows:

- Single – For taxpayers who are unmarried, divorced, or legally separated.
- Married Filing Joint Return – For married couples who want to report income, deductions, and credits together in one column and calculate tax on a joint basis.
- Married Filing Separately on Combined Return – For married couples who want to report income, deductions, and credits separately in two columns (one column for each spouse) allowing each to separately calculate tax, avoiding marriage penalties or bonuses. Taxpayers using this filing status must prorate certain items between spouses, such as federal refunds or itemized deductions.
- Married Filing Separate Returns – For married couples who wish to file on separate returns.
- Head of Household – For taxpayers filing as head of household for federal income tax purposes.
- Qualifying Widow(er) with Dependent Child – For taxpayers meeting the federal filing requirements for qualifying widow(er).

For purposes of the statistical appendices to this report, tables under the heading “Single” include information for taxpayers filing as single, head of household, or qualifying widow(er). The “Married Separate” tables include information for married taxpayers filing separately, whether on a combined return or on separate returns. The “Married Joint” tables concern taxpayers using the married joint filing status.

Gross Income

Gross income is all income from all sources reported on the Iowa income tax return. Iowa taxpayers must report all income for the entire year unless it is specifically excluded by law, as is, for example, US Treasury interest. Although Iowa taxpayers were required to report Social Security benefits subject to federal taxation based on pre-1993 tax law, this amount is not included in gross income because Social Security benefits are not subject to Iowa income tax. Nonresidents and part-year residents must report non-Iowa-source income but are entitled to a credit for the amount of tax based on income earned outside of Iowa.

Net Income

Iowa net income is also referred to as adjusted gross income, or AGI, in this report. For tax years beginning on or after January 1, 2020, Iowa has adopted rolling conformity, meaning the state will automatically conform with any changes made to the Internal Revenue Code (IRC), except as specified by Iowa law. For the most part, the calculation of Iowa net income

is still the same as the calculation for federal adjusted gross income (AGI). However, the calculation of Iowa net income will be different from the federal AGI calculation when it comes to certain items, such as depreciation for certain assets placed in service before tax year 2021, section 179 special election deductions, and the business interest expense limitation. Other exclusions and deductions applicable to tax year 2021 are noted below.

Net Taxable Income

To determine net taxable income, the following deductions from net income were allowed for 2021:

1. Federal income taxes paid during the year less federal income tax refunds received during the year. Federal income taxes, excluding any payroll taxes and any repayment of health care premium tax credits. Federal income tax refunds, excluding any refunds resulting from the federal Earned Income Tax Credit, Additional Child Tax Credit, First-time and Existing Homebuyer Credits, and refundable education and adoption credits.
2. The larger of the following amounts:
 - a. A standard deduction of \$2,130 for single filers and for each married individual filing separately; a standard deduction of \$5,240 for taxpayers who filed married using a joint return, head of household, or qualifying widow(er) with a dependent child.
 - b. Itemized deductions as allowed by Iowa Code Sections 422.9 and 422.7. Updated guidance for deductions, exclusions, and tax credits available in 2021 includes:
 - i. Iowa has conformed with federal bonus depreciation provisions for assets placed in service in tax year 2021 or later. The IRC section 179 limit applicable to individuals for Iowa for tax year 2021 is the same as the federal limit.
 - ii. The qualified business income deduction has increased from 25% to 50% of the federal deduction.
 - iii. The Domestic Production Activities Deduction (DPAD) has increased from 25% to 50% of the federal deduction.

¹ For tax years beginning on January 1, 2020, Iowa has adopted rolling conformity, meaning the state will automatically conform with any changes made to the Internal Revenue Code (IRC), except as specified by Iowa law. This continues to apply for tax year 2021. Guidance for Economic Impact Payments (EIPs) and Paycheck Protection Program (PPP) loans is still in effect from tax year 2020. See IA 1040 Expanded Instructions. (https://tax.iowa.gov/sites/default/files/2023-01/2021%20Expanded%20Instructions_010323.pdf)

- iv. Starting in 2021, for Iowa tax purposes, eligible educators can deduct out-of-pocket educator expenses of up to \$250 in excess of the federal deduction limitation, not to exceed a total of \$500 per eligible educator.
- v. For tax years 2021 and later, the tuition and textbook tax credit has increased to 25% of the first \$2,000 paid for tuition and textbooks for each qualifying dependent. Qualifying payments for tuition and textbooks include certain expenses incurred for dependents who are receiving private instruction.
- vi. The maximum volunteer firefighter, EMS, or reserve peace officer tax credit has increased from \$100 to \$250 for tax years 2021 and later.
- vii. The geothermal heat pump tax credit may be available for installations completed in 2021. Total geothermal credits awarded by the Department of Revenue cannot exceed \$1,000,000 per year.
- viii. For tax years 2021 and later, the income eligibility threshold for claiming the child and dependent care credit or early childhood development credit is increased from \$45,000 to \$90,000.

Net taxable income reported on 2021 Iowa returns was subject to the following rates and tax brackets (see Table 1):

Table 1. Iowa 2021 Tax Rate Schedule

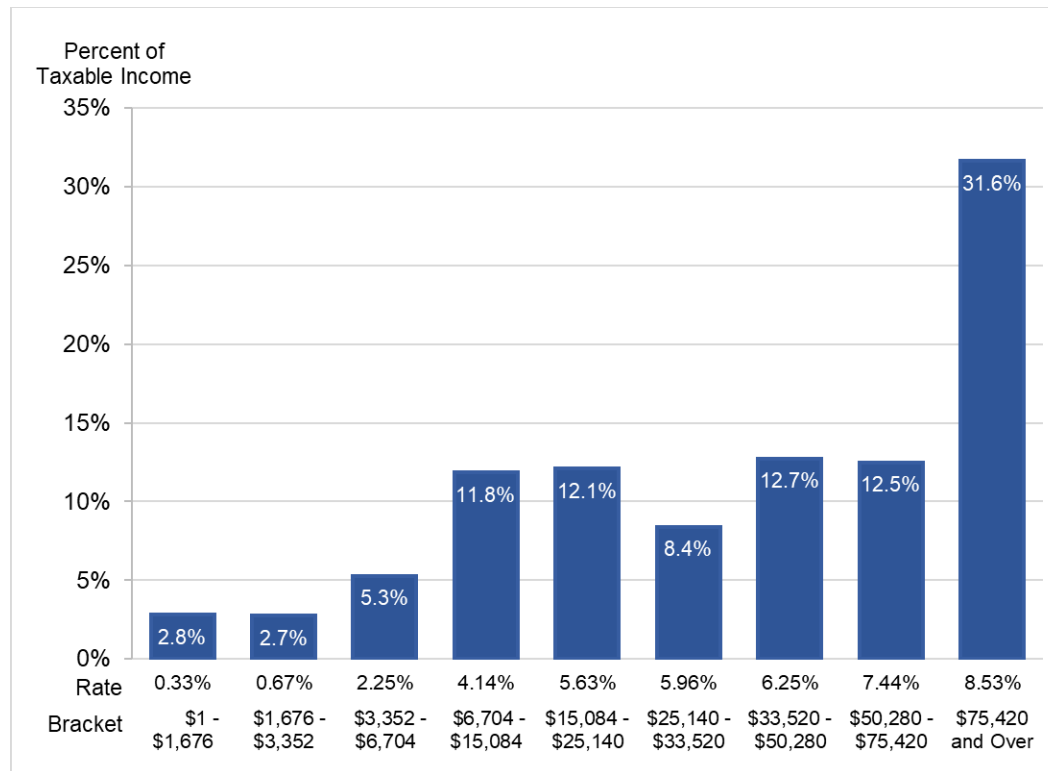
Rate	Taxable Income			
0.33%	over	\$0	but not over	\$1,676
0.67%	over	\$1,676	but not over	\$3,352
2.25%	over	\$3,352	but not over	\$6,704
4.14%	over	\$6,704	but not over	\$15,084
5.63%	over	\$15,084	but not over	\$25,140
5.96%	over	\$25,140	but not over	\$33,520
6.25%	over	\$33,520	but not over	\$50,280
7.44%	over	\$50,280	but not over	\$75,420
8.53%	over	\$75,420	but not over	-----

Note to Table 1: Taxpayers other than single filers have the option of subtracting \$13,500 (\$32,000 if age 65 or over) from their household Iowa net income (plus any pension exclusion and reported Social Security benefits) and multiplying the

difference by a flat rate of 8.53 percent to compute their alternate tax. Taxpayers may use this alternate tax calculation if it results in a lower tax liability than applying the progressive tax rates to net taxable income.

Figure 1 shows the percentage of total 2021 taxable income of Iowa residents within each bracket and its associated statutory tax rate. For example, the first \$1,676 of taxable income comprises 2.8 percent of total taxable income reported on returns filed by Iowa-resident taxpayers; this amount was taxed at 0.33 percent in 2021. The State’s highest marginal tax rate, 8.53 percent, was applicable to 31.6 percent of total taxable income of Iowa residents; in other words, 68.4 percent of Iowa residents’ taxable income was subject to a marginal rate of 7.44 percent or lower.

Figure 1. Tax Year 2021 Aggregate Taxable Income of Iowa Residents by Tax Rate and Tax Bracket



Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 2021:

1. A \$40 tax credit was allowed for each individual filing a return. In addition, taxpayers who filed as a head of household were allowed an additional credit of \$40. Finally, an additional \$20 tax credit was allowed for individuals who at the end of the tax year were 65 years of age or over or blind.
2. A \$40 tax credit was allowed for each dependent claimed.

Nonresident/Part-Year Resident Credit

Individuals with Iowa-source income who were not full-year residents of Iowa were required to report their income, adjustments, and deductions from all sources. After computing tax on net taxable income from all sources, nonresidents and part-year residents were allowed a credit against that computed tax that reflects the ratio of non-Iowa-source income to total income. The nonrefundable tax credit was computed using the Schedule IA 126. In 2021, the nonresident/part-year resident credit was claimed on 175,867 returns and totaled \$7.16 billion.

Out-of-State Tax Credit

Iowa residents and part-year residents received a tax credit for income subject to tax in Iowa as well as another state or foreign country. The credit equaled the Iowa tax owed on this income, but could not exceed the tax that was imposed by the other state or country. The nonrefundable credit is computed using the Schedule IA 130; separate schedules were required for each state or country that imposed tax. In 2021, out-of-state credit claims totaled \$151.8 million on 81,395 returns.

Other Features of the Iowa Individual Income Tax (Additional Taxes, Tax Credits, and Check-offs)

Other features of the Iowa individual income tax include additional taxes imposed on lump sum pension distributions and tax preference items. In addition, subject to local voter approval, surtaxes may be imposed by school districts and counties to provide additional funding for schools or to support emergency medical services. Iowa law provides for a number of refundable and nonrefundable tax credits. Iowa also permits taxpayers to make contributions to certain programs through check-offs.

More information on these additional taxes, tax credits, and check-off programs may be found in Table 2.

REVIEW OF 2021 TAX YEAR

Filing Status

The Iowa income tax allows for six filing status options. The share of returns by filing status (Figure 2A) and the share of tax liability by filing status (Figure 2B) are presented below. Note that composite filers, who are nonresident taxpayers on whose behalf an S corporation or limited liability company files a joint return to report the pass-through income of those members when that income is the taxpayers' only Iowa-source income, are not considered in this report.

Figure 2A. Percentage of Returns by Filing Status

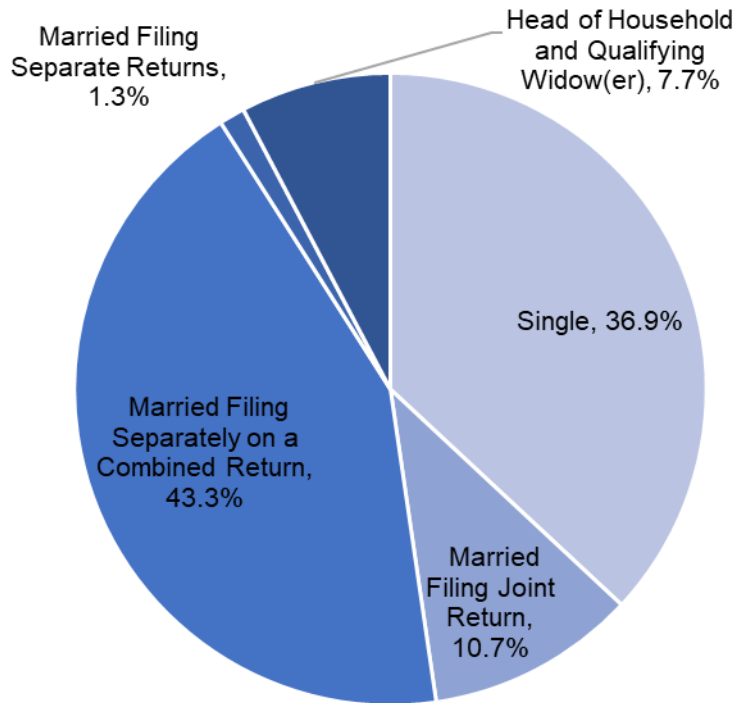
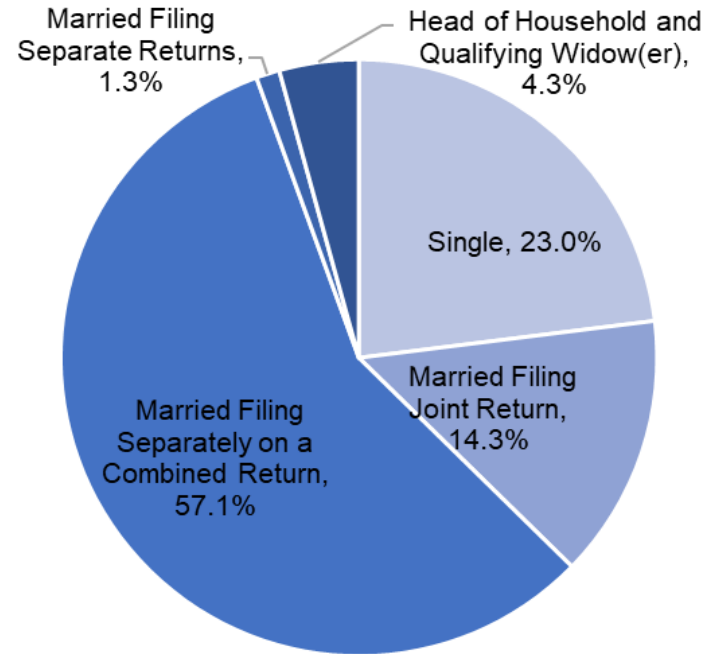


Figure 2B. Percentage of Tax Liability by Filing Status



Standard/Itemized Deductions	<p>Taxpayers whose deductions were not more than the Iowa standard deduction accounted for 58.4 percent of returns; the remaining 41.6 percent of returns were filed by taxpayers who itemized deductions and whose deductions exceeded the standard deduction amount.</p>
Federal Tax Deduction	<p>For the 2021 tax year, a total of \$31.2 billion in net federal taxes was deducted from net income, compared to \$23.9 billion in tax year 2020. This is an increase of 30.5 percent.</p>
Additional Taxes	<p>The special tax on lump sum distributions of pensions was reported on 82 returns, totaling \$12,772.</p> <p>The Iowa alternative minimum tax was imposed, for the most part, on the same tax preference items and adjustments on which the federal Alternative Minimum Tax was imposed, and equaled the excess of the alternative minimum tax calculation over the amount owed under the progressive rates or the alternate tax. The Iowa alternative minimum tax was reported on 25,028 returns and totaled \$8.8 million.</p> <p>School District Surtax collections increased by 17 percent from the prior year. Of Iowa's 327 school districts in 2021, 285 imposed the surtax, receiving \$125.4 million in revenue from this State-collected source of revenue. In 2020, 283 districts imposed the surtax and received \$104.0 million. One county, Appanoose, imposed a local surtax to fund emergency medical services; it received \$98,000 from this surtax in 2021.</p>
Tax Credits	<p>Excluding the exemption credits, the nonresident/part-year resident credits, and the out-of-state tax credit, \$284.4 million in tax credits were claimed on 2021 returns, compared with \$241 million in 2020. This is an increase of 18 percent from the prior year, compared to a 1 percent increase in credits claimed from 2019 to 2020. Table 2 documents the utilization of those tax credits claimed directly on the 2021 IA 1040 return; other tax credits claimed on the IA 148 Tax Credits Schedule are discussed briefly in Note to Table 2.</p>
Check-offs	<p>The tax form allows taxpayers to make charitable contributions using four checkoffs; donations to these checkoffs increase taxpayers' liability. In 2021, there were 17,958 contributions to these checkoff programs for a total of \$373,358. In 2020, there were 20,289 contributions to these checkoff programs for a total of \$402,375 (see Table 2).</p>

Table 2. Additional Taxes, Credits, and Check-Off Programs for 2021

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2021</u>
Additional Taxes			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distributions of pensions.	82 Returns \$12,772
Iowa Alternative Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that the alternative minimum tax exceeds regular tax.	25,028 Returns \$8.81 Million
School District Surtax	1976	Up to 20% of State income tax in authorizing districts.	736,434 Returns in 285 School Dist. \$125.38 Million
Emergency Medical Services Surtax	1992	Up to 1% of State income tax in authorizing counties.	5,328 Returns in 1 County (Appanoose) \$97,980
Nonrefundable Tax Credits*			
Tuition and Textbook Tax Credit	1987	25% of the first \$1,000 of qualifying expenses per dependent. Maximum tax credit of \$500 for each dependent.	110,806 Returns \$23.26 Million
Volunteer Firefighter/EMS Personnel/Reserve Peace Officer Tax Credit	2013	A tax credit of up to \$100 for volunteer firefighters, volunteer emergency medical services (EMS) personnel, and reserve peace officers. The tax credit is prorated to the number of months of service in the year.	12,963 Returns \$3.2 Million

Table 2. continued

Refundable Tax Credits*			
Fuel Tax Credit	1975	Credit for motor vehicle fuel tax paid on fuel used for exempt purposes.	14,385 Returns \$2.76 Million
Child and Dependent Care Tax Credit	1977, increased in 2021	Sliding scale from 30% to 75% of federal Child and Dependent Care Tax Credit for households with income less than \$90,000. The credit may not be taken if the Early Childhood Development Tax Credit is claimed.	36,635 Returns \$25.74 Million
Earned Income Tax Credit (EITC)	1990	15% of federal Earned Income Tax Credit in 2021, with eligibility based on income, marital status, and number of dependents.	270,084 Returns \$74.60 Million
Early Childhood Development Tax Credit	2006, increased in 2021	25% of qualified early childhood development expenses for dependents age three to five for households with income less than \$90,000. The credit may not be taken if the Child and Dependent Care Tax Credit is claimed.	3,779 Returns \$0.68 Million
Check-Offs			
Fish and Wildlife Check-off	1982	Taxpayers may contribute \$1 or more of their own money to the Fish/Wildlife Protection Fund.	6,384 Returns \$154,434
State Fair Check-off	1993	Taxpayers may contribute \$1 or more of their own money to the State Fairgrounds Renovation Fund.	3,499 Returns \$63,093
Combined Iowa Volunteer Firefighters Check-off and Veterans Trust Contribution Check-off	2004 and 2006	Taxpayers may contribute \$1 or more of their own money to be divided evenly between the Iowa Volunteer Firefighters Fund and the Veterans Trust Fund.	3,819 Returns \$74,368

Table 2. continued

Child Abuse Prevention Check-off	2008	Taxpayers may contribute \$1 or more of their own money to the Child Abuse Prevention Fund.	4,256 Returns \$81,463
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***NOTE TO TABLE 2:**

The table does not separately list individual credits that are reported in aggregate on either line 52 (“Other nonrefundable Iowa credits”) or line 62 (“Other refundable credits”) of the 2021 Iowa 1040 tax form. For 2021, total other nonrefundable credits of \$125.4 million were claimed on 20,236 returns; other refundable credits were claimed on 4,229 returns and totaled \$28.8 million. Additional information on 2021 tax credit claims will be published in the Annual Tax Credits Claims Report, based on analysis of the IA 148 Tax Credits Schedule. Other refundable credits and other nonrefundable credits are listed in the statistical appendix of this report. More information about all tax credits can be found in the Iowa Department of Revenue [Tax Credits Users’ Manual](#).

TAX LIABILITY BY ADJUSTED GROSS INCOME

One measure of a state's income tax structure is the level of burden it imposes on taxpayers, or the share of income represented by tax liability. Because of Iowa’s progressive rate structure, the standard deduction and personal exemptions, and refundable credits for lower-income households, the tax burden varies across income groups.

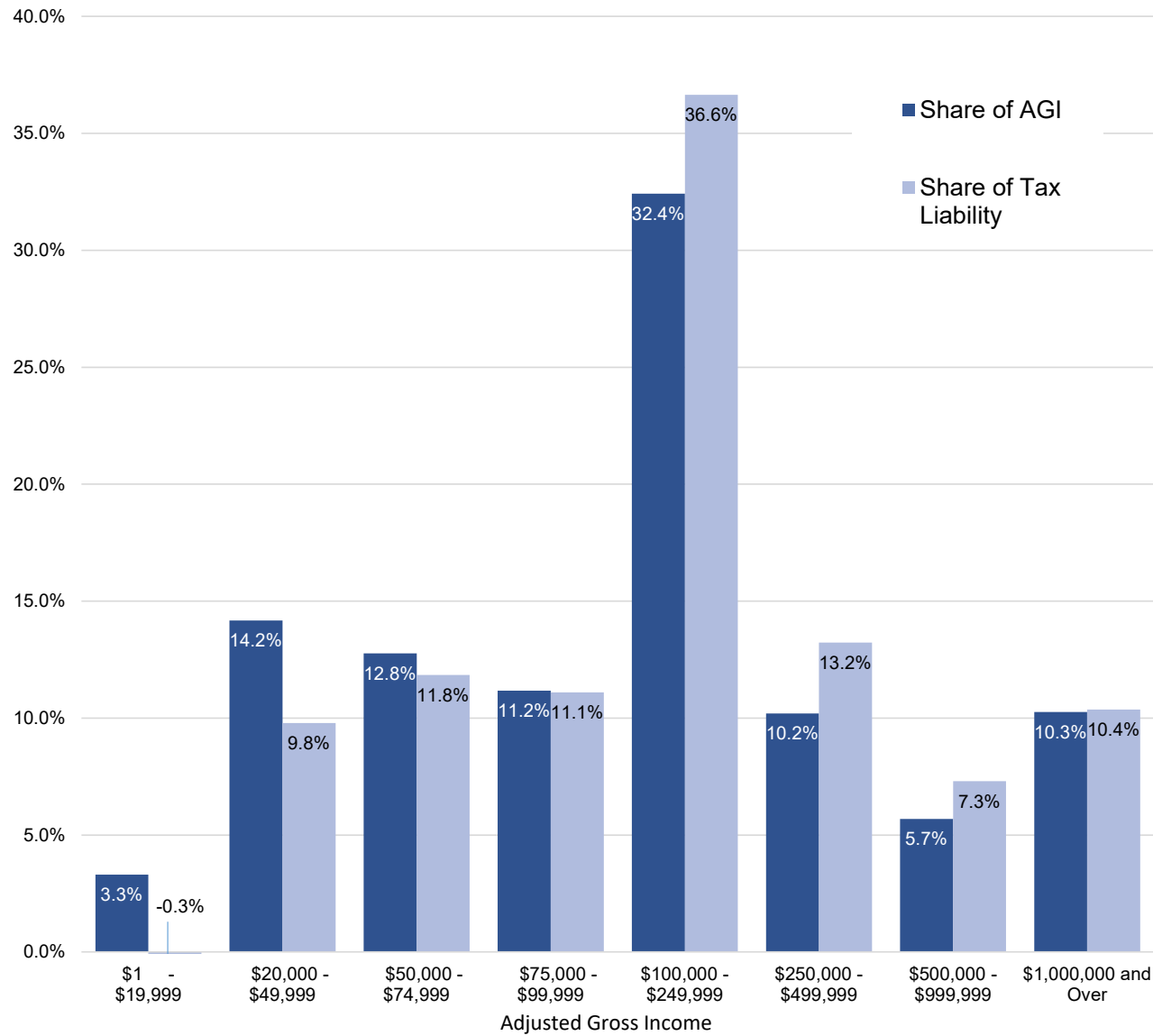
Table 3 presents tax liability by adjusted gross income both for all taxpayers and for Iowa-resident taxpayers only. Note that, for both groups, adjusted gross income represents income from all sources, whether within Iowa or outside of the state, after adjustments. Meanwhile, tax liability represents the tax on Iowa-source income only because the nonresident/part-year resident credit eliminates tax liability attributable to non-Iowa-source income. For this reason, measures of tax burden are lower for nonresident and part-year resident taxpayers with the most significant differences at the middle and upper income levels. Calculations for Iowa-resident taxpayers more accurately depict the burden of the Iowa individual income tax.

Table 3. Tax Burden by Adjusted Gross Income, All Taxpayers and Iowa Resident Taxpayers

Adjusted Gross Income Class	All Taxpayers			Iowa Resident Taxpayers Only		
	AGI (\$ millions)	Tax Liability (\$ millions)	Incidence	AGI (\$ millions)	Tax Liability (\$ millions)	Incidence
\$0 or Less	-\$2,952	-\$6	N/A	-\$2,358	-\$5	N/A
\$1 - \$19,999	\$3,780	-\$12	-0.3%	\$3,470	-\$12	-0.3%
\$20,000 - \$49,999	\$16,294	\$416	2.6%	\$14,873	\$398	2.7%
\$50,000 - \$74,999	\$14,913	\$502	3.4%	\$13,404	\$481	3.6%
\$75,000 - \$99,999	\$13,263	\$471	3.6%	\$11,728	\$451	3.8%
\$100,000 - \$249,999	\$40,075	\$1,554	3.9%	\$34,025	\$1,489	4.4%
\$250,000 - \$499,999	\$15,429	\$575	3.7%	\$10,705	\$538	5.0%
\$500,000 - \$999,999	\$11,399	\$330	2.9%	\$5,974	\$297	5.0%
\$1,000,000 - And Over	\$124,844	\$586	0.5%	\$10,763	\$421	3.9%
Total	\$237,046	\$4,417	1.9%	\$102,583	\$4,059	4.0%

Figure 3 provides additional data regarding the progressivity of the Iowa income tax, showing the distribution of income alongside the distribution of tax liability. The figure concerns only Iowa residents with positive AGI. Broadly speaking it reflects the structure of the Iowa income tax such that, owing to higher statutory marginal tax rates for higher taxable incomes, the standard deduction, personal exemptions, and refundable credits for lower-income households, the aggregate share of tax liability borne by taxpayers with lower incomes is less than their share of AGI. As the figure indicates, this is true of taxpayers with incomes below \$50,000. For taxpayers in other income groups the situation is reversed, although for taxpayers with AGI of \$50,000 to under \$100,000, and for taxpayers with AGI of \$1 million or more, the respective percentages are nearly equal. The share of tax liability and the share of AGI are most disproportionate for those taxpayers with income of at least \$100,000 but less than \$250,000; this group's share of tax liability exceeds its share of AGI by nearly 5 percentage points. This group also accounts for both the largest share of AGI and the largest share of tax liability.

Figure 3. Share of AGI and Tax Liability by Income Group for Resident Taxpayers



Note: The figure does not include taxes paid or income for returns with AGI of less than \$1.

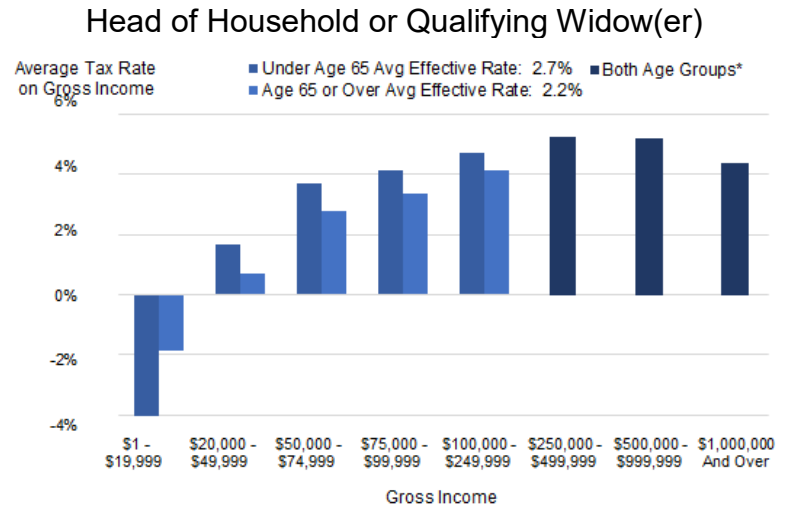
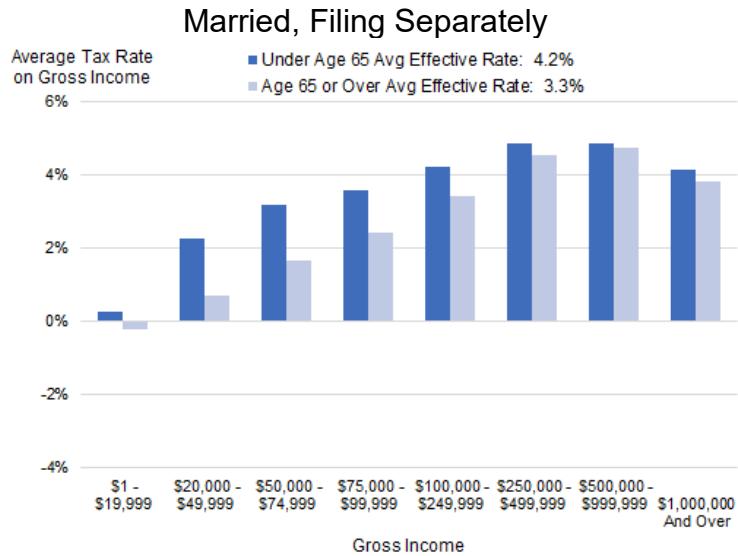
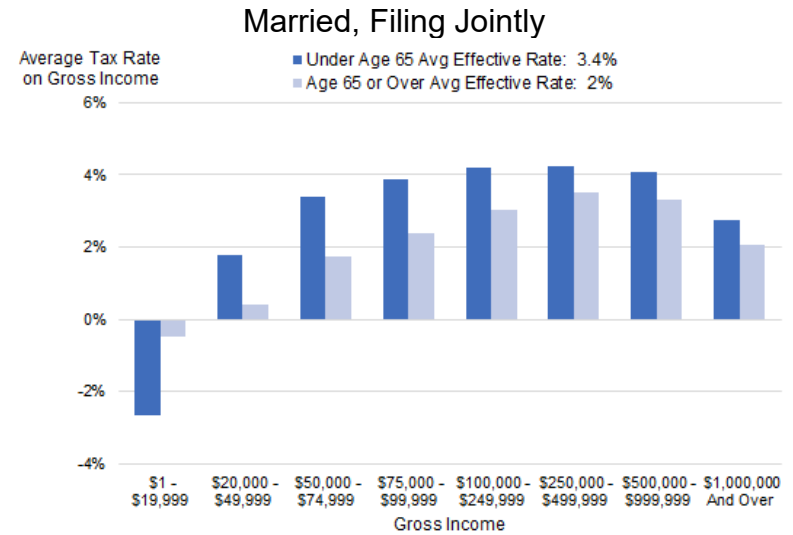
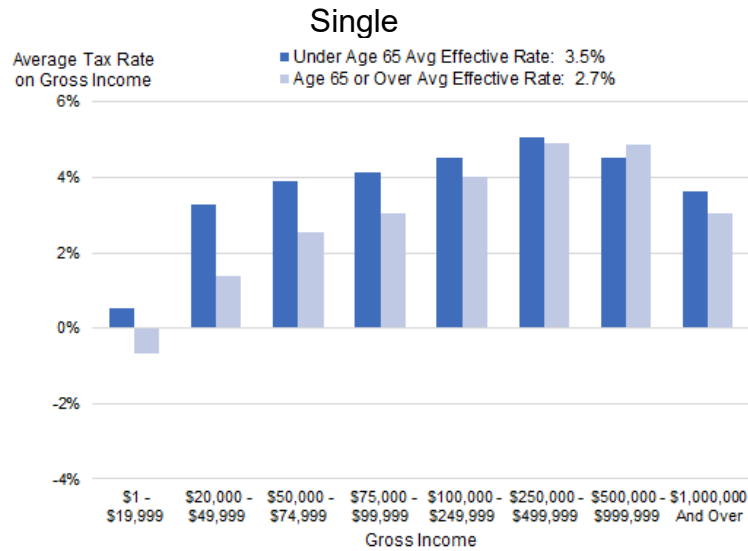
EFFECTIVE TAX RATES

In addition to tax burden based on AGI, an average effective tax rate can be calculated with tax liability expressed as a percentage of gross income. Although gross income is perhaps the best measure available from the tax return of ability to pay, certain provisions lead to different average effective tax rates for different groups of taxpayers. Among such provisions are Iowa's statutory marginal tax rates, which are higher for taxpayers with greater taxable incomes and thus, in general, lead to higher average effective tax rates for taxpayers with greater levels of gross income. Federal deductibility reduces the effective tax rate for nearly all taxpayers, but has a larger impact on Iowa taxpayers who face relatively higher federal tax liability such as single, elderly, and high-income taxpayers. Provisions such as the Earned Income Tax Credit (EITC), a refundable tax credit for low-income earners, generate further differences in average effective tax rates at different levels of gross income. In addition, average effective tax rates vary across filing statuses, owing to differences in standard deductions by filing status and to the option of separate filing by married couples. Lastly, because Iowa excludes all Social Security income and certain other pension income from gross income, average effective tax rates are lower for taxpayers aged 65 or over across virtually all filing statuses.

To account for these important differences, Figure 4 presents average effective tax rates by gross income level and age group for the various filing statuses which may be used by Iowa taxpayers. The figure excludes taxpayers with negative gross income. Across all income groups, filing statuses, and income levels, the average effective tax rate in 2021 was 3.6 percent. For the reasons broadly outlined above, average effective tax rates vary considerably across income groups within each age category and filing status. The average effective tax rate is, in fact, negative for the lowest-income groups among married taxpayers filing jointly and taxpayers filing as a head of household or qualifying widow(er). This is primarily an effect of the EITC, which particularly targets low-income earners with dependent children.

Although average effective tax rates partly reflect graduated rates and other progressive elements of the Iowa individual income tax, taxpayers with the highest levels of gross income in 2021 did not experience the highest average effective rates. Figure 4 shows that the distribution of average effective rates by gross income is somewhat bell-shaped across all filing statuses, with lower rates at the lower and highest income ranges, and the highest average effective tax rates generally being paid by taxpayers with income between \$250,000 and \$999,999. Among taxpayers below age 65 and filing as single taxpayers and married filing jointly, those with gross income greater than \$1 million, on average, experienced effective rates that were lower than that of taxpayers in any other income category above \$50,000. For married taxpayers filing separately and head of household/qualified widow(er) filing statuses, however, those with gross income greater than \$1 million had an average effective tax rate that was more in line with the income levels of \$100,000 and higher, and did not fall below the rates for the lower income levels.

Figure 4. Tax Year 2021 Iowa Individual Income Tax Average Effective Rates by Filing Status for Resident Filers



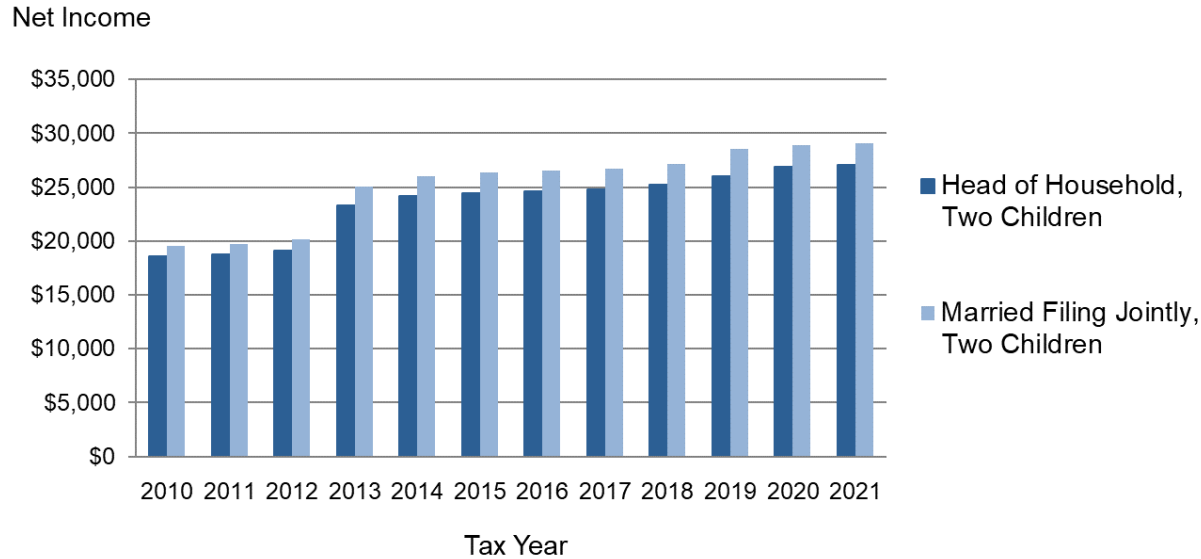
*Both age groups are shown together in higher income ranges due to the lower number of taxpayers.

LOW-INCOME TAXPAYERS AND THE IOWA INDIVIDUAL INCOME TAX

More information concerning the impact of the Iowa individual income tax on low-income taxpayers is provided in Figures 5 and 6. The income levels in Figure 5 represent the threshold at which a household with two children, headed by a married couple filing jointly or a single head of household, incurred its first dollar of Iowa income tax liability in each tax year between 2010 and 2021. Threshold calculations for each tax year incorporate Iowa individual income tax rates and brackets, standard deduction amounts, personal and dependent exemption credits, and the Iowa Earned Income Tax Credit. Households with income at the threshold are estimated to face no federal tax liability and any federal EITC refunds are exempt from inclusion as taxable federal refunds. Because tax rates and exemption credit amounts do not typically change from year to year, the threshold usually increases only as a result of annual indexation of brackets and standard deductions, with the Iowa EITC calculated as a percentage of the federal EITC. Between tax years 2012 and 2013, however, the Iowa EITC percentage increased from seven to 14 percent of the federal EITC. This increase accounts for the marked rise in the threshold levels in 2013. In tax year 2014, the EITC percentage increased again, by one percentage point to 15 percent.

In tax years 2010 through 2012, the net income level below which a household with two children owed no Iowa income tax was between \$18,500 and \$19,100 for single taxpayers filing as head of household, and between \$19,500 and \$20,100 for married taxpayers. In 2013, the thresholds increased to \$23,319 and \$25,055 respectively, representing an increase of 22 percent and 24.5 percent over the previous year. From then on, the increases have been less dramatic, settling at a five year average increase of about 1.9 percent.

Figure 5. Net Income at which First Dollar of Iowa Individual Income Tax is Collected, Tax Years 2010 through 2021



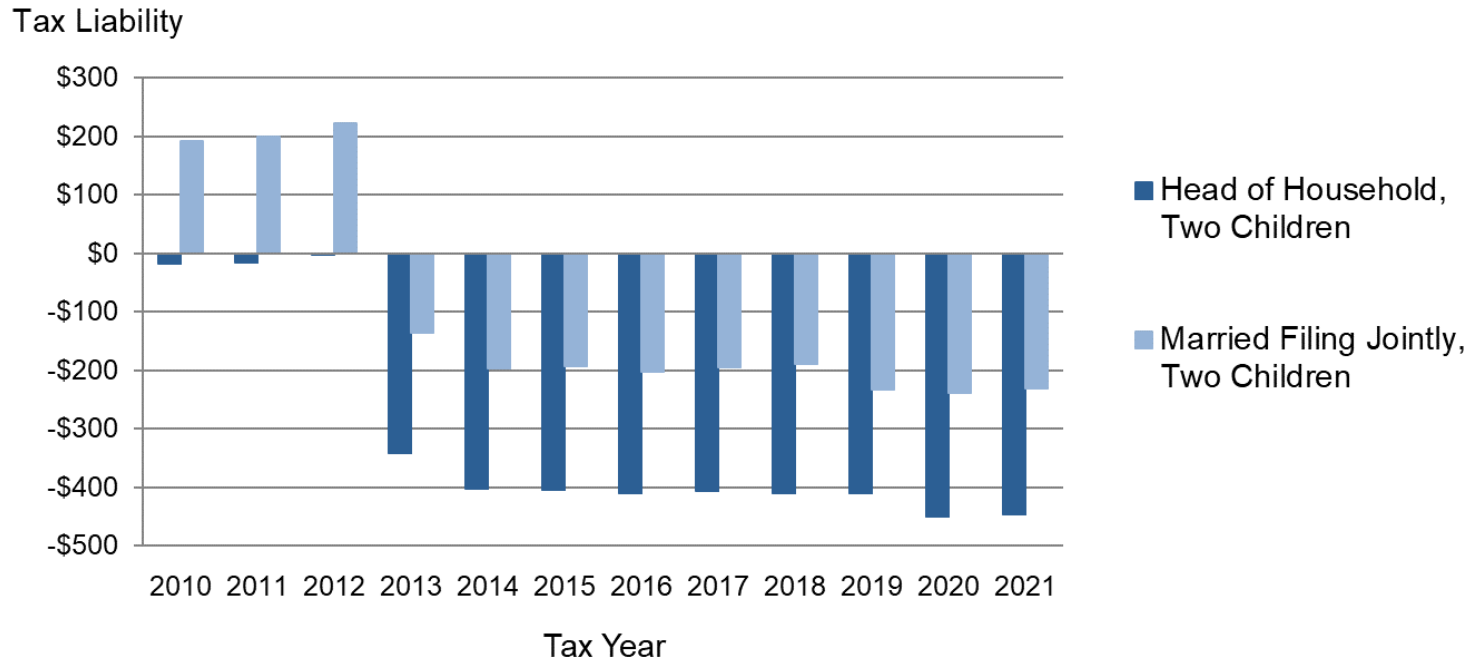
Note: Figure reflects assumptions specified for taxpayers filing married jointly or head of household with two children.

Figure 6 also presents data for tax years 2010 through 2021. The figure shows estimated Iowa individual income tax liability for households whose net income was equivalent to the poverty threshold under guidelines computed by the U.S. Department of Health and Human Services (HHS). These thresholds are adjusted annually and vary by family size. Figure 6 provides tax liability estimates for both a household of three, headed by a single parent filing as a head of household, and a household of four, headed by a married couple filing jointly. These estimates are based on Iowa individual income tax rates and brackets, standard deduction amounts, personal and dependent exemption credits, and the Iowa Earned Income Tax Credit.

For the twelve years shown in the figure, Iowa income tax liability for a household of three whose net income was at the poverty threshold was negative. Beginning with tax year 2013, Iowa income tax liability for a household of four was likewise negative. Given the assumptions underlying these estimates, the downturn in tax liability beginning in 2013 is a result of the EITC, which is refundable. The marked decrease in Iowa income tax liability for both types of households in tax year 2013 and the large but much less dramatic decrease in 2014 reflect the changes in the Iowa EITC described above. In 2021, the

poverty threshold for a household of three was \$21,960; given the assumptions used for this analysis, such a household had an Iowa income tax liability of -\$447. A household of four with net income at the poverty threshold in 2021 of \$26,500, would have Iowa income tax liability of -\$231.

Figure 6. Estimated Iowa Income Tax Liability at Poverty Threshold, Tax Years 2010 through 2021



Note: Figure reflects assumptions specified for taxpayers filing married jointly or head of household with two children.

HISTORICAL TRENDS IN FILINGS, INCOME, AND TAX LIABILITY

Table 4 provides the number of tax returns filed, adjusted gross income (AGI), net taxable income, and tax liability since tax year 2015. It provides separate panels for all taxpayers and for Iowa-resident taxpayers only. As seen in the table, annual changes in the number of taxpayers have been modest from 2016 to 2018 after several previous years of increases of one percent or more. In 2019, however, there was an increase of nearly 2 percent over 2018 in the total number of returns, and an increase of 1.7 percent among Iowa-resident taxpayers. After moderating to an increase of just over 1 percent from 2019 to 2020, the rate of change in total returns from 2020 to 2021 has reversed to a 0.9 percent decrease for all taxpayers, and a 1.3 percent decrease among Iowa-resident taxpayers. This may be due to changes in federal tax law that expanded some tax credits in tax year 2020 due to COVID, which might have caused some taxpayers to file returns for that year but not for 2021. Despite this decrease in the number of returns compared to 2020, taxable income and tax liability both showed an increase in 2021 over 2020, as discussed below.

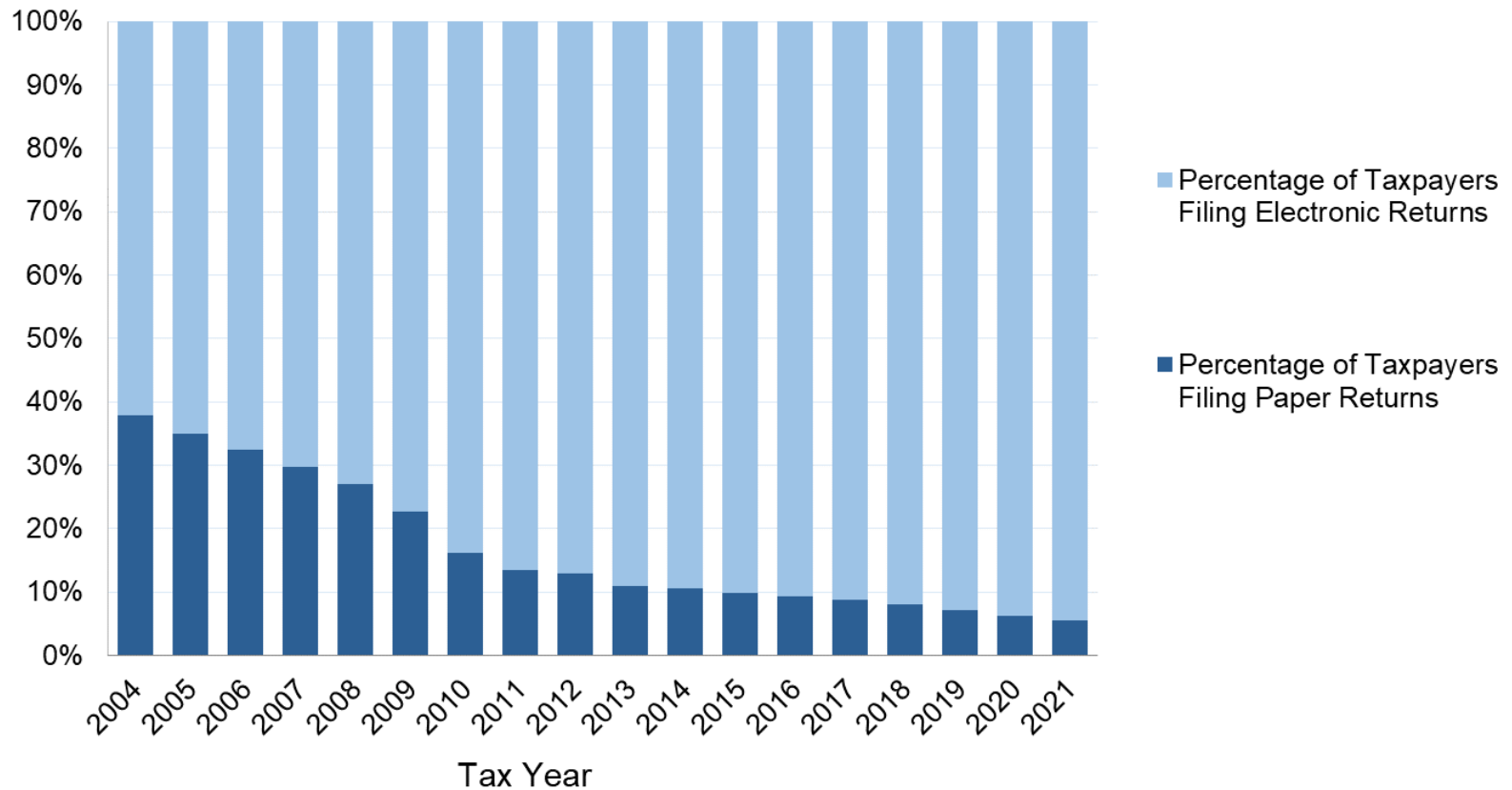
In general, increases or decreases in income have led to similar changes in net taxable income and tax liability. Modifications to Iowa tax law can also affect growth in income and in tax liability over time. Federal tax law, too, has an effect on State tax liability because taxpayers are allowed to deduct their net federal income tax payments from Iowa taxable income on their Iowa returns. This is especially true for tax year 2018 when changes to federal income tax law led to an aggregate net decrease in federal tax liability for resident Iowa taxpayers and, in turn, an increase in state tax liability. Tax year 2019 saw that reversed with a net decrease in state tax liability of -6 percent over the prior year. That decline in tax liability was again reversed in 2020 when tax liability increased over 7 percent from 2019, and became nearly equal to the 2018 levels. The temporary decline in 2019 can be attributed to the changes to Iowa Code through Senate File 2417, which reduced Iowa individual income tax rates from the prior year and generally conformed Iowa's individual income tax laws to the federal tax code (the Tax Cuts and Jobs Act of 2017), which also reduced tax rates. Net taxable income among all taxpayers saw a large increase in 2021 of 32.9 percent over the prior year. This may be due to several factors, including a rebound in the economy over 2020, higher capital gains, higher schedule E income, and higher interest income. Wage income also jumped, and farm income increased from previous years. The increase in tax liability at 12.9 percent among all taxpayers was more moderate than the increase in income. Iowa-resident taxpayers also saw an increase in net taxable income of 9.1 percent, which was notably not as large as among all taxpayers. The increase in tax liability was 2.0 percentage points higher than the increase in taxable income, at 11.2 percent compared to 9.1 percent. This is slightly lower than the increase in 2020 over 2019, at 2.5 basis points.

Table 4. Historical Iowa Individual Income Tax Statistics – Returns, Income and Tax Liability

	Tax Year	Number of Returns (Millions)		Adjusted Gross Income (\$ Billions)		Net Taxable Income (\$ Billions)		Tax Liability (\$ Billions)	
		Sum	Annual Percentage Change	Sum	Annual Percentage Change	Sum	Annual Percentage Change	Sum	Annual Percentage Change
All Taxpayers	2015	1.60	1.5%	\$145.52	2.8%	\$106.21	1.1%	\$3.28	2.6%
	2016	1.60	0.2%	\$142.26	-2.2%	\$103.49	-2.6%	\$3.35	1.9%
	2017	1.61	0.2%	\$155.42	9.2%	\$113.55	9.7%	\$3.48	4.1%
	2018	1.61	0.5%	\$164.33	5.7%	\$124.90	10.0%	\$3.88	11.3%
	2019	1.64	1.9%	\$162.70	-1.0%	\$122.76	-1.7%	\$3.63	-6.4%
	2020	1.66	1.2%	\$175.47	7.8%	\$134.11	9.2%	\$3.91	7.8%
	2021	1.64	-0.9%	\$237.05	35.1%	\$178.29	32.9%	\$4.42	12.9%
Iowa-Resident Taxpayers	2015	1.42	1.0%	\$79.83	2.2%	\$61.18	1.8%	\$3.07	2.7%
	2016	1.42	0.0%	\$80.67	1.0%	\$62.11	1.5%	\$3.13	1.9%
	2017	1.43	0.4%	\$83.86	4.0%	\$64.52	3.9%	\$3.28	4.9%
	2018	1.43	0.3%	\$87.66	4.5%	\$70.00	8.5%	\$3.63	10.5%
	2019	1.46	1.7%	\$89.42	2.0%	\$71.07	1.5%	\$3.40	-6.3%
	2020	1.48	1.1%	\$93.44	4.5%	\$74.51	4.8%	\$3.65	7.4%
	2021	1.46	-1.3%	\$102.58	9.8%	\$81.32	9.1%	\$4.06	11.2%

Figure 7 provides historical data concerning the share of tax returns filed as paper or electronic returns. The figure concerns both resident and nonresident filers. Since 2004, the percentage of returns filed on paper has decreased from 38 percent to just 5.4 percent. Based on a recent analysis by the Iowa Department of Revenue, the average cost of processing each paper return was ten times greater than the cost of processing each electronic return.

Figure 7. Percentage of Tax Returns by Form of Return, by Tax Year



Note: Taxpayers filing married separate on a combined return are counted as two individual taxpayers.

EXPLANATION OF TERMS

Filing Status

A category used to determine the taxpayer's filing requirements, standard deduction amount, eligibility for certain credits and deductions, and tax liability. Iowa allows taxpayers to file as single or married using one of the following statuses:

Single

- Single
- Head of household
- Qualifying widow(er)

Married

- Married, filing jointly
- Married, filing separately on a single return
- Married, filing separately on separate returns

Personal Credits

From Step 3 on IA 1040

Dependent Credits

From Step 3 on IA 1040

Adjusted Gross Income (AGI)

From line 26 IA 1040

Federal Tax Deduction

The difference between line 34 IA 1040 and line 29 IA 1040

Itemized or Standard Deduction

From line 37 IA 1040

Net Taxable Income

From line 38 IA 1040

Tuition and Textbook Tax Credit

From line 44 IA 1040

Volunteer Firefighter/EMS

From line 45 IA 1040

Personnel/Reserve Peace Officer Tax Credit

Out-of-State Tax Credit

From line 50 IA 1040

Other Nonrefundable Tax Credits	From line 52 IA 1040. Includes: Beginning Farmer Tax Credit Program, Charitable Conservation Contribution Tax Credit, Custom Farming Contract Tax Credit (carryforward amounts only), Endow Iowa Tax Credit, Farm to Food Donation Tax Credit, Franchise Tax Credit, Geothermal Heat Pump Tax Credit, Geothermal Tax Credit (carryforward amounts only), Historic Preservation Tax Credit - Nonrefundable by Request, Hoover Presidential Library Tax Credit, Housing Investment Tax Credit (carryforward amounts only), Innovation Fund Tax Credit, Investment Tax Credit, Iowa Alternative Minimum Tax Credit, Iowa New Jobs Income Tax Credit, Redevelopment Tax Credit, Renewable Energy Tax Credit, S Corporation Apportionment Tax Credit, School Tuition Organization Tax Credit, Solar Energy System Tax Credit (available on installations before January 1, 2022), Third Party Developer Tax Credit, Wind Energy Production Tax Credit, and Workforce Housing Investment Tax Credit.
Tax Liability	From line 53 IA 1040 less any refundable credits other than withholdings or estimate payments
Fuel Tax Credit	From line 59 IA 1040
Child and Dependent Care Tax Credit	From line 60 IA 1040
Early Childhood Development Tax Credit	From line 60 IA 1040
Earned Income Tax Credit	From line 61 IA 1040
Other Refundable Tax Credits	From line 62 IA 1040. These credits include: Adoption Tax Credit, Angel Investor Tax Credit (formerly known as Venture Capital - Qualifying Business), Assistive Device, Biodiesel Blended Fuel Tax Credit, Claim of Right Tax Credit, E15 Plus Gasoline Promotion Tax Credit, E85 Gasoline Promotion Tax Credit, Historic Preservation Tax Credit, Redevelopment Tax Credit – Refundable for Non-Profits, Renewable Chemical Production Tax Credit, and Research Activities Credit.
Pay Returns	Returns with tax liability greater than zero
No-Pay Returns	Returns with tax liability less than or equal to zero
Refundable Tax Credit	A refundable tax credit provides a net payment, or refund, to the taxpayer in the event the tax credit amount exceeds tax liability.

Nonrefundable Tax Credit

A nonrefundable tax credit offsets tax liability; however, any credit amount greater than tax liability is not paid to the claimant and remains unused. For many nonrefundable tax credits, the unused tax credit amount may be carried forward to subsequent tax years.

Note: It is possible for a taxpayer to report negative adjusted gross income or zero taxable income yet incur tax liability. This can occur when a taxpayer reports large federal refunds or faces lump sum or Iowa alternative minimum tax liabilities. Conversely, a taxpayer may report high income yet owe no tax. This can happen when a taxpayer reports large federal tax deductions, itemized deductions, or tax credits. Among nonresidents who report high adjusted gross incomes, but little Iowa-source income, it is common for nonresident credits to largely offset or eliminate Iowa tax liability.

INDIVIDUAL 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, 2022). Abatements apply to those cases in which the initial protest occurs after the 60 day appeal period has expired and in which the taxpayer produced records substantiating the taxpayer's claim to reduced tax liability. The following table summarizes the individual income tax abatements allowed in calendar year 2022.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amount
4,407	\$18,803,774.89	\$1,537,267.33	\$3,798,143.96	\$24,139,186.18

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	52,492	\$ (2,951,853,189)	\$ 9,528,775	124,446	14,819	\$ (5,519,789)
\$ 1 - \$ 2,999	43,836	\$ 68,653,347	\$ 6,740,228	72,160	9,636	\$ (2,060,661)
\$ 3,000 - \$ 4,999	36,393	\$ 146,281,724	\$ 57,565,800	55,755	6,392	\$ (2,134,161)
\$ 5,000 - \$ 9,999	100,640	\$ 755,806,714	\$ 474,531,946	155,802	18,454	\$ (10,500,908)
\$ 10,000 - \$ 19,999	189,371	\$ 2,809,515,332	\$ 2,076,732,136	310,519	57,389	\$ 3,047,175
\$ 20,000 - \$ 29,999	166,294	\$ 4,159,193,438	\$ 3,241,501,017	279,278	67,187	\$ 68,773,312
\$ 30,000 - \$ 39,999	163,409	\$ 5,708,475,050	\$ 4,600,555,124	269,467	72,483	\$ 146,918,920
\$ 40,000 - \$ 49,999	143,317	\$ 6,426,071,843	\$ 5,237,589,433	237,434	66,884	\$ 199,869,130
\$ 50,000 - \$ 59,999	113,926	\$ 6,242,894,811	\$ 5,081,387,105	196,345	57,977	\$ 206,837,224
\$ 60,000 - \$ 74,999	129,214	\$ 8,670,058,289	\$ 7,032,000,026	237,733	78,226	\$ 295,658,133
\$ 75,000 - \$ 99,999	152,921	\$ 13,262,608,884	\$ 10,791,508,388	304,267	118,539	\$ 471,142,712
\$ 100,000 - \$ 124,999	106,419	\$ 11,886,065,306	\$ 9,669,471,315	220,527	99,296	\$ 447,600,044
\$ 125,000 - \$ 149,999	68,589	\$ 9,366,205,347	\$ 7,509,716,762	144,633	69,295	\$ 362,408,343
\$ 150,000 - \$ 199,999	69,180	\$ 11,854,652,702	\$ 9,297,088,839	148,560	70,301	\$ 467,753,649
\$ 200,000 - \$ 249,999	31,351	\$ 6,968,081,262	\$ 5,333,445,640	69,155	31,160	\$ 275,952,922
\$ 250,000 - \$ 499,999	45,591	\$ 15,429,457,223	\$ 11,457,514,618	103,533	43,609	\$ 575,091,791
\$ 500,000 - \$ 999,999	16,587	\$ 11,399,401,696	\$ 8,027,981,379	38,375	15,612	\$ 329,674,087
\$1,000,000 and Over	15,232	\$ 124,844,306,277	\$ 88,383,268,917	35,737	13,785	\$ 585,999,298
Total	1,644,762	\$ 237,045,876,056	\$ 178,288,127,448	3,003,726	911,044	\$ 4,416,511,221

**TABLE 2-A
TOTAL PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	105	\$ (41,768,660)	\$ 1,372,724	235	62	\$ 353,404
\$ 1 - \$ 2,999	29	\$ 44,287	\$ 211,826	91	-	\$ 7,846
\$ 3,000 - \$ 4,999	40	\$ 165,532	\$ 405,070	109	3	\$ 6,453
\$ 5,000 - \$ 9,999	20,496	\$ 170,931,559	\$ 126,021,920	20,796	95	\$ 866,930
\$ 10,000 - \$ 19,999	104,281	\$ 1,617,582,094	\$ 1,299,192,090	129,290	3,884	\$ 23,324,087
\$ 20,000 - \$ 29,999	133,753	\$ 3,374,160,957	\$ 2,716,595,781	206,199	23,991	\$ 77,556,505
\$ 30,000 - \$ 39,999	153,386	\$ 5,364,679,915	\$ 4,389,938,889	248,184	62,021	\$ 149,230,788
\$ 40,000 - \$ 49,999	138,452	\$ 6,208,633,731	\$ 5,110,643,863	227,338	63,829	\$ 200,320,545
\$ 50,000 - \$ 59,999	110,257	\$ 6,041,929,094	\$ 4,957,682,549	188,872	56,147	\$ 207,175,002
\$ 60,000 - \$ 74,999	124,927	\$ 8,382,964,137	\$ 6,844,444,903	229,059	76,194	\$ 296,232,310
\$ 75,000 - \$ 99,999	148,416	\$ 12,873,461,070	\$ 10,526,815,347	294,665	115,994	\$ 471,450,035
\$ 100,000 - \$ 124,999	103,539	\$ 11,564,324,159	\$ 9,442,463,103	214,150	97,444	\$ 448,005,733
\$ 125,000 - \$ 149,999	66,578	\$ 9,090,954,455	\$ 7,313,072,882	140,131	67,866	\$ 362,672,853
\$ 150,000 - \$ 199,999	66,776	\$ 11,440,393,421	\$ 9,005,430,713	143,119	68,598	\$ 468,483,420
\$ 200,000 - \$ 249,999	29,825	\$ 6,627,302,181	\$ 5,094,247,836	65,682	29,934	\$ 276,132,926
\$ 250,000 - \$ 499,999	41,980	\$ 14,157,998,874	\$ 10,594,678,740	95,105	40,648	\$ 576,736,973
\$ 500,000 - \$ 999,999	14,287	\$ 9,780,501,653	\$ 6,963,319,591	33,038	13,555	\$ 332,153,219
\$1,000,000 and Over	11,342	\$ 75,425,982,282	\$ 53,487,874,920	26,451	10,379	\$ 592,075,506
Total	1,268,469	\$ 182,080,240,741	\$ 137,874,412,747	2,262,514	730,644	\$ 4,482,784,535

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	52,387	\$ (2,910,084,529)	\$ 8,156,051	124,211	14,757	\$ (5,873,193)
\$ 1 - \$ 2,999	43,807	\$ 68,609,060	\$ 6,528,402	72,069	9,636	\$ (2,068,507)
\$ 3,000 - \$ 4,999	36,353	\$ 146,116,192	\$ 57,160,730	55,646	6,389	\$ (2,140,614)
\$ 5,000 - \$ 9,999	80,144	\$ 584,875,155	\$ 348,510,026	135,006	18,359	\$ (11,367,838)
\$ 10,000 - \$ 19,999	85,090	\$ 1,191,933,238	\$ 777,540,046	181,229	53,505	\$ (20,276,912)
\$ 20,000 - \$ 29,999	32,541	\$ 785,032,481	\$ 524,905,236	73,079	43,196	\$ (8,783,193)
\$ 30,000 - \$ 39,999	10,023	\$ 343,795,135	\$ 210,616,235	21,283	10,462	\$ (2,311,868)
\$ 40,000 - \$ 49,999	4,865	\$ 217,438,112	\$ 126,945,570	10,096	3,055	\$ (451,415)
\$ 50,000 - \$ 59,999	3,669	\$ 200,965,717	\$ 123,704,556	7,473	1,830	\$ (337,778)
\$ 60,000 - \$ 74,999	4,287	\$ 287,094,152	\$ 187,555,123	8,674	2,032	\$ (574,177)
\$ 75,000 - \$ 99,999	4,505	\$ 389,147,814	\$ 264,693,041	9,602	2,545	\$ (307,323)
\$ 100,000 - \$ 124,999	2,880	\$ 321,741,147	\$ 227,008,212	6,377	1,852	\$ (405,689)
\$ 125,000 - \$ 149,999	2,011	\$ 275,250,892	\$ 196,643,880	4,502	1,429	\$ (264,510)
\$ 150,000 - \$ 199,999	2,404	\$ 414,259,281	\$ 291,658,126	5,441	1,703	\$ (729,771)
\$ 200,000 - \$ 249,999	1,526	\$ 340,779,081	\$ 239,197,804	3,473	1,226	\$ (180,004)
\$ 250,000 - \$ 499,999	3,611	\$ 1,271,458,349	\$ 862,835,878	8,428	2,961	\$ (1,645,182)
\$ 500,000 - \$ 999,999	2,300	\$ 1,618,900,043	\$ 1,064,661,788	5,337	2,057	\$ (2,479,132)
\$1,000,000 and Over	3,890	\$ 49,418,323,995	\$ 34,895,393,997	9,286	3,406	\$ (6,076,208)
Total	376,293	\$ 54,965,635,315	\$ 40,413,714,701	741,212	180,400	\$ (66,273,314)

TABLE 4-A
TOTAL SINGLE PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	19,970	\$ 152,072,644	\$ 122,470,209	20,031	30	\$ 938,558
\$ 10,000 - \$ 19,999	95,689	\$ 1,473,255,825	\$ 1,201,051,190	105,329	2,282	\$ 21,961,739
\$ 20,000 - \$ 29,999	110,847	\$ 2,791,926,990	\$ 2,309,723,934	139,403	18,350	\$ 68,845,954
\$ 30,000 - \$ 39,999	119,763	\$ 4,182,305,689	\$ 3,499,074,664	157,627	42,162	\$ 125,055,783
\$ 40,000 - \$ 49,999	100,151	\$ 4,483,393,689	\$ 3,758,811,404	130,499	34,303	\$ 154,852,079
\$ 50,000 - \$ 59,999	70,999	\$ 3,883,014,675	\$ 3,226,034,147	92,400	22,852	\$ 142,214,617
\$ 60,000 - \$ 74,999	63,705	\$ 4,248,090,367	\$ 3,468,071,081	83,992	20,301	\$ 162,206,407
\$ 75,000 - \$ 99,999	45,868	\$ 3,915,453,960	\$ 3,113,785,882	61,885	13,768	\$ 153,934,156
\$ 100,000 - \$ 124,999	18,376	\$ 2,038,310,345	\$ 1,580,711,927	25,644	4,932	\$ 83,214,365
\$ 125,000 - \$ 149,999	8,714	\$ 1,187,419,481	\$ 910,627,928	12,491	2,243	\$ 50,005,454
\$ 150,000 - \$ 199,999	8,176	\$ 1,399,709,498	\$ 1,064,497,986	12,220	1,917	\$ 59,239,748
\$ 200,000 - \$ 249,999	3,527	\$ 783,696,825	\$ 591,325,915	5,367	819	\$ 33,621,782
\$ 250,000 - \$ 499,999	5,388	\$ 1,836,333,159	\$ 1,356,095,159	8,214	1,068	\$ 75,700,811
\$ 500,000 - \$ 999,999	1,820	\$ 1,238,387,704	\$ 879,427,984	2,761	315	\$ 42,054,049
\$1,000,000 And Over	1,490	\$ 10,337,383,118	\$ 7,403,772,899	2,229	316	\$ 74,934,852
Total	674,483	\$ 43,950,753,969	\$ 34,485,482,309	860,092	165,658	\$ 1,248,780,354

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	28,053	\$ (725,281,169)	\$ 370,117	44,151	5,773	\$ (1,332,881)
\$ 1 - \$ 2,999	36,151	\$ 57,660,178	\$ 5,114,342	46,808	7,392	\$ (1,574,450)
\$ 3,000 - \$ 4,999	31,384	\$ 126,195,468	\$ 54,494,886	39,008	5,050	\$ (1,806,325)
\$ 5,000 - \$ 9,999	66,586	\$ 482,921,905	\$ 311,790,758	88,587	14,898	\$ (10,263,373)
\$ 10,000 - \$ 19,999	61,558	\$ 852,077,669	\$ 604,008,527	103,267	43,193	\$ (17,136,768)
\$ 20,000 - \$ 29,999	20,632	\$ 493,733,135	\$ 348,097,250	38,372	30,225	\$ (6,464,573)
\$ 30,000 - \$ 39,999	5,913	\$ 203,478,036	\$ 136,140,558	9,949	5,153	\$ (1,611,462)
\$ 40,000 - \$ 49,999	2,754	\$ 123,017,869	\$ 76,343,370	4,163	1,074	\$ (162,771)
\$ 50,000 - \$ 59,999	2,040	\$ 111,619,658	\$ 71,620,044	2,929	464	\$ (105,524)
\$ 60,000 - \$ 74,999	2,209	\$ 147,549,706	\$ 97,297,402	3,091	418	\$ (51,737)
\$ 75,000 - \$ 99,999	1,806	\$ 154,351,846	\$ 102,774,640	2,568	353	\$ (55,367)
\$ 100,000 - \$ 124,999	792	\$ 88,229,795	\$ 59,408,218	1,109	132	\$ (134,778)
\$ 125,000 - \$ 149,999	481	\$ 65,840,122	\$ 43,167,624	706	73	\$ (29,736)
\$ 150,000 - \$ 199,999	503	\$ 86,465,627	\$ 57,439,039	731	77	\$ (43,756)
\$ 200,000 - \$ 249,999	303	\$ 67,439,424	\$ 45,867,806	451	66	\$ (23,603)
\$ 250,000 - \$ 499,999	611	\$ 210,010,803	\$ 133,708,760	924	125	\$ (352,978)
\$ 500,000 - \$ 999,999	350	\$ 244,195,077	\$ 152,780,202	525	67	\$ (240,630)
\$1,000,000 and Over	513	\$ 5,190,107,710	\$ 3,540,424,610	776	116	\$ (389,961)
Total	262,639	\$ 7,979,612,859	\$ 5,840,848,153	388,115	114,649	\$ (41,780,673)

TABLE 6-A
TOTAL MARRIED JOINT PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	52	\$ (24,751,457)	\$ 440,315	134	48	\$ 200,005
\$ 10,000 - \$ 19,999	3,958	\$ 69,010,680	\$ 42,319,029	13,043	521	\$ 464,609
\$ 20,000 - \$ 29,999	11,343	\$ 287,766,137	\$ 194,558,966	34,376	3,364	\$ 4,087,836
\$ 30,000 - \$ 39,999	15,887	\$ 556,991,700	\$ 418,374,447	42,993	12,620	\$ 11,439,319
\$ 40,000 - \$ 49,999	16,044	\$ 720,515,647	\$ 564,435,146	40,629	16,068	\$ 20,264,217
\$ 50,000 - \$ 59,999	13,504	\$ 739,990,636	\$ 589,723,364	33,562	14,442	\$ 24,074,543
\$ 60,000 - \$ 74,999	15,807	\$ 1,061,352,104	\$ 852,701,437	38,271	17,471	\$ 37,100,451
\$ 75,000 - \$ 99,999	17,831	\$ 1,540,220,102	\$ 1,237,187,475	42,479	20,355	\$ 57,165,608
\$ 100,000 - \$ 124,999	10,562	\$ 1,177,349,064	\$ 940,131,702	25,177	11,891	\$ 44,962,667
\$ 125,000 - \$ 149,999	6,593	\$ 899,537,744	\$ 699,958,726	15,708	7,311	\$ 34,107,741
\$ 150,000 - \$ 199,999	6,988	\$ 1,199,235,895	\$ 914,361,930	16,915	7,852	\$ 43,873,789
\$ 200,000 - \$ 249,999	3,716	\$ 828,221,538	\$ 613,002,292	9,218	4,026	\$ 28,746,373
\$ 250,000 - \$ 499,999	7,134	\$ 2,474,673,697	\$ 1,784,317,616	17,740	8,004	\$ 77,176,393
\$ 500,000 - \$ 999,999	3,635	\$ 2,543,826,374	\$ 1,763,481,999	8,910	4,262	\$ 62,293,105
\$1,000,000 And Over	4,373	\$ 35,256,674,606	\$ 24,806,164,487	10,735	4,777	\$ 204,457,073
Total	137,427	\$ 49,330,614,467	\$ 35,421,158,931	349,890	133,012	\$ 650,413,729

TABLE 7-A
TOTAL MARRIED JOINT NO-PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	21,447	\$ (2,028,338,524)	\$ 987,916	72,185	8,354	\$ (4,316,901)
\$ 1 - \$ 2,999	6,114	\$ 8,773,681	\$ 118,638	21,068	1,849	\$ (428,712)
\$ 3,000 - \$ 4,999	3,943	\$ 15,774,003	\$ 99,914	13,672	1,110	\$ (301,315)
\$ 5,000 - \$ 9,999	10,846	\$ 81,741,906	\$ 22,460,546	37,693	2,834	\$ (973,111)
\$ 10,000 - \$ 19,999	18,893	\$ 271,570,453	\$ 132,730,667	62,492	8,594	\$ (2,648,570)
\$ 20,000 - \$ 29,999	8,776	\$ 214,015,332	\$ 125,734,481	26,026	9,245	\$ (1,536,209)
\$ 30,000 - \$ 39,999	2,548	\$ 86,907,678	\$ 39,413,362	7,452	2,864	\$ (339,082)
\$ 40,000 - \$ 49,999	1,338	\$ 59,943,181	\$ 27,670,953	3,968	1,134	\$ (143,332)
\$ 50,000 - \$ 59,999	996	\$ 54,613,299	\$ 27,906,448	2,918	814	\$ (113,936)
\$ 60,000 - \$ 74,999	1,251	\$ 83,940,962	\$ 48,983,984	3,506	924	\$ (350,064)
\$ 75,000 - \$ 99,999	1,598	\$ 138,865,469	\$ 87,454,546	4,338	1,281	\$ (114,551)
\$ 100,000 - \$ 124,999	1,232	\$ 137,547,607	\$ 91,284,230	3,240	989	\$ (160,458)
\$ 125,000 - \$ 149,999	908	\$ 124,220,405	\$ 84,698,768	2,340	792	\$ (104,127)
\$ 150,000 - \$ 199,999	1,171	\$ 202,246,397	\$ 134,934,500	2,960	979	\$ (86,854)
\$ 200,000 - \$ 249,999	797	\$ 178,035,353	\$ 117,248,815	2,031	744	\$ (95,847)
\$ 250,000 - \$ 499,999	2,083	\$ 741,531,705	\$ 479,633,463	5,292	1,991	\$ (743,419)
\$ 500,000 - \$ 999,999	1,467	\$ 1,030,520,115	\$ 659,769,825	3,662	1,476	\$ (1,353,891)
\$1,000,000 and Over	2,774	\$ 38,331,805,903	\$ 26,712,269,404	7,077	2,795	\$ (4,460,917)
Total	88,182	\$ 39,733,714,925	\$ 28,793,400,460	281,920	48,769	\$ (18,271,296)

TABLE 8-A
TOTAL MARRIED SEPARATE PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	27	\$ (2,709,331)	\$ 999,794	74	10	\$ 56,379
\$ 1 - \$ 2,999	26	\$ 39,425	\$ 211,826	83	-	\$ 3,245
\$ 3,000 - \$ 4,999	31	\$ 127,462	\$ 213,333	99	1	\$ 1,573
\$ 5,000 - \$ 9,999	564	\$ 4,593,975	\$ 3,676,063	810	71	\$ 34,873
\$ 10,000 - \$ 19,999	4,634	\$ 75,315,589	\$ 55,821,871	10,918	1,081	\$ 897,739
\$ 20,000 - \$ 29,999	11,563	\$ 294,467,830	\$ 212,312,881	32,420	2,277	\$ 4,622,715
\$ 30,000 - \$ 39,999	17,736	\$ 625,382,526	\$ 472,489,778	47,564	7,239	\$ 12,735,686
\$ 40,000 - \$ 49,999	22,257	\$ 1,004,724,395	\$ 787,397,313	56,210	13,458	\$ 25,204,249
\$ 50,000 - \$ 59,999	25,754	\$ 1,418,923,783	\$ 1,141,925,038	62,910	18,853	\$ 40,885,842
\$ 60,000 - \$ 74,999	45,415	\$ 3,073,521,666	\$ 2,523,672,385	106,796	38,422	\$ 96,925,452
\$ 75,000 - \$ 99,999	84,717	\$ 7,417,787,008	\$ 6,175,841,990	190,301	81,871	\$ 260,350,271
\$ 100,000 - \$ 124,999	74,601	\$ 8,348,664,750	\$ 6,921,619,474	163,329	80,621	\$ 319,828,701
\$ 125,000 - \$ 149,999	51,271	\$ 7,003,997,230	\$ 5,702,486,228	111,932	58,312	\$ 278,559,658
\$ 150,000 - \$ 199,999	51,612	\$ 8,841,448,028	\$ 7,026,570,797	113,984	58,829	\$ 365,369,883
\$ 200,000 - \$ 249,999	22,582	\$ 5,015,383,818	\$ 3,889,919,629	51,097	25,089	\$ 213,764,771
\$ 250,000 - \$ 499,999	29,458	\$ 9,846,992,018	\$ 7,454,265,965	69,151	31,576	\$ 423,859,769
\$ 500,000 - \$ 999,999	8,832	\$ 5,998,287,575	\$ 4,320,409,608	21,367	8,978	\$ 227,806,065
\$1,000,000 and Over	5,479	\$ 29,831,924,558	\$ 21,277,937,534	13,487	5,286	\$ 312,683,581
Total	456,559	\$ 88,798,872,305	\$ 67,967,771,507	1,052,532	431,974	\$ 2,583,590,452

TABLE 9-A
TOTAL MARRIED SEPARATE NO-PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	2,887	\$ (156,464,836)	\$ 6,798,018	7,875	630	\$ (223,411)
\$ 1 - \$ 2,999	1,542	\$ 2,175,201	\$ 1,295,422	4,193	395	\$ (65,345)
\$ 3,000 - \$ 4,999	1,026	\$ 4,146,721	\$ 2,565,930	2,966	229	\$ (32,974)
\$ 5,000 - \$ 9,999	2,712	\$ 20,211,344	\$ 14,258,722	8,726	627	\$ (131,354)
\$ 10,000 - \$ 19,999	4,639	\$ 68,285,116	\$ 40,800,852	15,470	1,718	\$ (491,574)
\$ 20,000 - \$ 29,999	3,133	\$ 77,284,014	\$ 51,073,505	8,681	3,726	\$ (782,411)
\$ 30,000 - \$ 39,999	1,562	\$ 53,409,421	\$ 35,062,315	3,882	2,445	\$ (361,324)
\$ 40,000 - \$ 49,999	773	\$ 34,477,062	\$ 22,931,247	1,965	847	\$ (145,312)
\$ 50,000 - \$ 59,999	633	\$ 34,732,760	\$ 24,178,064	1,626	552	\$ (118,318)
\$ 60,000 - \$ 74,999	827	\$ 55,603,484	\$ 41,273,737	2,077	690	\$ (172,376)
\$ 75,000 - \$ 99,999	1,101	\$ 95,930,499	\$ 74,463,855	2,696	911	\$ (137,405)
\$ 100,000 - \$ 124,999	856	\$ 95,963,745	\$ 76,315,764	2,028	731	\$ (110,453)
\$ 125,000 - \$ 149,999	622	\$ 85,190,365	\$ 68,777,488	1,456	564	\$ (130,647)
\$ 150,000 - \$ 199,999	730	\$ 125,547,257	\$ 99,284,587	1,750	647	\$ (599,161)
\$ 200,000 - \$ 249,999	426	\$ 95,304,304	\$ 76,081,183	991	416	\$ (60,554)
\$ 250,000 - \$ 499,999	917	\$ 319,915,841	\$ 249,493,655	2,212	845	\$ (548,785)
\$ 500,000 - \$ 999,999	483	\$ 344,184,851	\$ 252,111,761	1,150	514	\$ (884,611)
\$1,000,000 and Over	603	\$ 5,896,410,382	\$ 4,642,699,983	1,433	495	\$ (1,225,330)
Total	25,472	\$ 7,252,307,531	\$ 5,779,466,088	71,177	16,982	\$ (6,221,345)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
NONRESIDENT	189,160	\$ 134,463,131,522	\$ 96,964,957,401	356,465	107,957	\$ 357,685,571
ADAIR	3,981	\$ 278,683,417	\$ 215,736,155	7,482	2,085	\$ 7,675,989
ADAMS	1,864	\$ 97,998,905	\$ 82,871,415	3,545	966	\$ 3,883,848
ALLAMAKEE	6,444	\$ 314,526,128	\$ 271,808,512	12,323	3,610	\$ 10,379,437
APPANOOSE	5,328	\$ 246,352,766	\$ 211,278,375	10,094	2,894	\$ 9,483,102
AUDUBON	2,648	\$ 123,041,705	\$ 117,409,061	5,245	1,388	\$ 3,674,946
BENTON	11,723	\$ 758,240,677	\$ 614,753,750	22,228	6,581	\$ 30,525,034
BLACK HAWK	59,146	\$ 3,849,641,430	\$ 3,038,398,069	106,129	30,741	\$ 154,133,677
BOONE	12,297	\$ 794,666,597	\$ 633,451,186	22,950	6,383	\$ 31,779,574
BREMER	11,069	\$ 794,973,907	\$ 637,974,416	21,717	6,306	\$ 33,087,057
BUCHANAN	9,237	\$ 594,074,008	\$ 487,872,894	17,471	5,853	\$ 22,988,294
BUENA VISTA	9,504	\$ 560,675,377	\$ 463,010,702	17,211	6,425	\$ 21,772,619
BUTLER	6,496	\$ 380,012,240	\$ 316,116,389	12,937	3,489	\$ 15,259,917
CALHOUN	4,284	\$ 240,815,114	\$ 201,422,238	8,414	2,232	\$ 9,795,821
CARROLL	9,928	\$ 660,552,513	\$ 533,830,041	18,884	5,553	\$ 25,844,273
CASS	6,030	\$ 348,491,204	\$ 283,037,663	11,613	3,170	\$ 13,194,666
CEDAR	8,701	\$ 550,704,787	\$ 455,704,813	16,517	4,473	\$ 22,863,090
CERRO GORDO	20,148	\$ 1,394,708,617	\$ 1,101,743,807	37,519	9,486	\$ 55,563,085
CHEROKEE	5,298	\$ 309,587,899	\$ 259,901,830	10,391	2,741	\$ 12,029,311
CHICKASAW	5,482	\$ 361,235,296	\$ 304,198,829	10,521	2,885	\$ 14,261,012
CLARKE	4,280	\$ 216,049,891	\$ 179,632,991	7,924	2,617	\$ 8,146,630
CLAY	7,912	\$ 501,803,379	\$ 401,469,390	14,906	4,089	\$ 19,365,578

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CLAYTON	7,982	\$ 432,468,505	\$ 364,166,431	15,651	4,034	\$ 15,257,470
CLINTON	21,515	\$ 1,194,968,472	\$ 968,730,665	39,802	11,426	\$ 45,937,967
CRAWFORD	7,402	\$ 408,570,327	\$ 343,604,948	13,702	4,804	\$ 16,126,122
DALLAS	44,586	\$ 5,436,847,256	\$ 4,075,645,731	79,118	29,698	\$ 230,176,892
DAVIS	3,648	\$ 193,542,316	\$ 168,838,934	7,058	2,953	\$ 8,238,284
DECATUR	3,081	\$ 138,970,565	\$ 114,041,799	5,906	1,871	\$ 4,756,965
DELAWARE	8,123	\$ 475,955,515	\$ 402,195,749	15,517	4,497	\$ 19,295,002
DES MOINES	19,090	\$ 1,081,592,382	\$ 872,899,749	34,859	9,685	\$ 41,123,394
DICKINSON	8,977	\$ 765,061,001	\$ 587,007,637	17,974	3,777	\$ 29,603,659
DUBUQUE	47,705	\$ 3,452,439,398	\$ 2,678,526,803	86,502	24,361	\$ 129,983,492
EMMET	4,333	\$ 232,589,257	\$ 192,154,529	8,064	2,141	\$ 8,260,828
FAYETTE	8,533	\$ 440,781,033	\$ 367,914,401	16,344	4,414	\$ 16,800,798
FLOYD	7,016	\$ 408,407,677	\$ 350,497,923	13,409	3,961	\$ 17,265,001
FRANKLIN	4,273	\$ 270,507,962	\$ 222,956,978	8,402	2,472	\$ 10,372,083
FREMONT	2,959	\$ 190,619,216	\$ 152,096,602	5,839	1,594	\$ 6,374,662
GREENE	4,018	\$ 221,541,886	\$ 187,792,442	7,816	2,133	\$ 8,997,163
GRUNDY	5,383	\$ 414,672,545	\$ 331,633,256	10,670	3,113	\$ 16,846,087
GUTHRIE	4,882	\$ 342,576,717	\$ 270,346,892	9,645	2,491	\$ 13,866,471
HAMILTON	6,664	\$ 457,153,844	\$ 362,750,835	12,634	3,605	\$ 17,414,313
HANCOCK	4,829	\$ 310,124,293	\$ 254,420,965	9,453	2,512	\$ 12,419,962
HARDIN	7,762	\$ 425,200,216	\$ 361,522,190	14,891	4,005	\$ 17,364,817
HARRISON	6,497	\$ 417,202,514	\$ 339,048,088	12,203	3,768	\$ 12,493,856

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
HENRY	8,502	\$ 449,710,417	\$ 372,311,874	16,096	4,642	\$ 17,357,458
HOWARD	4,555	\$ 258,112,275	\$ 218,287,255	8,544	2,609	\$ 9,614,302
HUMBOLDT	4,355	\$ 281,960,222	\$ 230,670,807	8,339	2,528	\$ 11,521,243
IDA	3,173	\$ 238,805,872	\$ 188,938,004	6,145	1,772	\$ 8,875,240
IOWA	7,948	\$ 503,475,076	\$ 412,579,542	14,950	4,299	\$ 20,564,715
JACKSON	9,101	\$ 499,892,705	\$ 418,329,113	17,257	4,659	\$ 19,251,531
JASPER	16,557	\$ 1,005,629,990	\$ 811,715,108	31,100	9,158	\$ 39,976,696
JEFFERSON	6,904	\$ 404,608,855	\$ 337,228,242	13,486	3,060	\$ 16,674,580
JOHNSON	68,464	\$ 5,640,032,158	\$ 4,375,742,160	115,873	33,031	\$ 236,957,295
JONES	8,797	\$ 541,100,082	\$ 443,551,786	17,075	4,586	\$ 21,852,419
KEOKUK	4,408	\$ 221,257,902	\$ 192,070,773	8,573	2,483	\$ 8,825,494
KOSSUTH	6,950	\$ 451,461,699	\$ 363,452,786	13,586	3,526	\$ 17,003,295
LEE	14,376	\$ 860,934,712	\$ 680,086,773	27,006	7,652	\$ 30,777,649
LINN	107,231	\$ 8,028,907,716	\$ 6,253,879,733	190,589	56,639	\$ 326,648,649
LOUISA	4,887	\$ 267,319,007	\$ 220,646,274	9,112	2,727	\$ 10,401,509
LUCAS	3,825	\$ 190,514,539	\$ 161,991,689	7,262	2,262	\$ 7,554,459
LYON	5,262	\$ 358,511,233	\$ 300,370,339	10,177	3,798	\$ 14,045,206
MADISON	7,446	\$ 539,910,897	\$ 429,625,275	14,264	4,565	\$ 22,524,910
MAHASKA	9,299	\$ 572,363,083	\$ 467,640,623	17,330	5,447	\$ 22,734,019
MARION	14,991	\$ 1,079,909,453	\$ 852,488,510	28,547	8,761	\$ 42,703,982
MARSHALL	17,495	\$ 987,493,899	\$ 809,392,503	32,399	10,896	\$ 38,694,571
MILLS	6,293	\$ 483,806,815	\$ 382,768,165	12,073	3,774	\$ 12,801,010

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
MITCHELL	4,864	\$ 320,031,368	\$ 266,029,298	9,372	2,668	\$ 12,388,728
MONONA	3,780	\$ 209,342,124	\$ 174,954,863	7,173	1,968	\$ 8,179,504
MONROE	3,328	\$ 188,356,331	\$ 156,925,040	6,293	1,897	\$ 7,680,716
MONTGOMERY	4,572	\$ 246,625,474	\$ 200,559,681	8,686	2,442	\$ 9,227,302
MUSCATINE	19,992	\$ 1,214,030,223	\$ 978,273,123	35,999	11,349	\$ 48,487,250
O'BRIEN	6,544	\$ 403,573,925	\$ 334,054,597	12,635	3,688	\$ 15,379,864
OSCEOLA	2,797	\$ 152,180,707	\$ 137,989,463	5,378	1,535	\$ 6,225,271
PAGE	6,267	\$ 337,331,816	\$ 272,997,375	11,961	3,247	\$ 12,185,479
PALO ALTO	4,023	\$ 229,933,081	\$ 190,177,941	7,685	2,105	\$ 8,650,202
PLYMOUTH	11,850	\$ 840,469,170	\$ 688,664,350	22,245	7,086	\$ 33,811,208
POCAHONTAS	3,096	\$ 171,530,409	\$ 145,807,930	6,121	1,628	\$ 6,767,911
POLK	236,902	\$ 19,275,629,237	\$ 14,943,336,599	405,901	133,834	\$ 799,171,071
POTTAWATTAMIE	41,997	\$ 2,637,921,324	\$ 2,079,426,010	75,419	23,372	\$ 70,800,368
POWESHIEK	8,248	\$ 558,101,091	\$ 434,072,171	15,798	3,989	\$ 20,226,378
RINGGOLD	2,008	\$ 97,551,868	\$ 89,737,388	4,050	1,185	\$ 4,214,320
SAC	4,622	\$ 274,250,636	\$ 227,509,623	9,006	2,355	\$ 11,281,677
SCOTT	81,319	\$ 6,289,297,778	\$ 4,908,384,624	146,000	44,871	\$ 257,401,831
SHELBY	5,541	\$ 364,911,712	\$ 294,937,137	10,693	2,885	\$ 13,312,433
SIoux	14,786	\$ 1,085,029,334	\$ 911,071,499	28,368	11,062	\$ 42,122,965
STORY	40,069	\$ 2,994,995,514	\$ 2,331,306,822	69,260	17,610	\$ 124,131,385
TAMA	7,550	\$ 624,302,581	\$ 451,426,324	14,284	4,154	\$ 16,494,057
TAYLOR	2,568	\$ 122,348,449	\$ 108,551,531	5,021	1,442	\$ 4,781,593

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
UNION	5,360	\$ 263,517,505	\$ 224,588,570	10,094	2,962	\$ 10,434,611
VAN BUREN	3,074	\$ 144,678,122	\$ 124,043,768	6,000	1,921	\$ 5,534,508
WAPELLO	14,997	\$ 785,919,550	\$ 650,729,750	27,324	9,092	\$ 30,582,330
WARREN	23,965	\$ 1,949,770,506	\$ 1,527,277,284	44,847	14,551	\$ 80,715,949
WASHINGTON	10,207	\$ 640,824,651	\$ 516,775,649	19,371	6,116	\$ 24,511,661
WAYNE	2,703	\$ 124,855,209	\$ 115,035,179	5,191	1,976	\$ 5,221,765
WEBSTER	15,866	\$ 935,162,699	\$ 756,108,068	28,684	8,531	\$ 37,087,996
WINNEBAGO	5,054	\$ 290,643,877	\$ 239,998,493	9,549	2,466	\$ 11,113,858
WINNESHIEK	9,214	\$ 580,703,274	\$ 487,828,109	17,961	4,165	\$ 22,680,770
WOODBURY	47,601	\$ 2,775,109,964	\$ 2,231,015,681	82,452	29,616	\$ 96,776,390
WORTH	3,382	\$ 201,225,982	\$ 165,667,400	6,512	1,797	\$ 7,459,100
WRIGHT	5,579	\$ 298,241,682	\$ 253,725,300	10,665	3,366	\$ 11,742,719
Total	1,644,762	\$ 237,045,876,056	\$ 178,288,127,448	3,003,726	911,044	\$ 4,416,511,221

TABLE 11-A
TOTAL PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS

AGI Class	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ 0 or Less	8,584	\$ (1,545,264,911)	\$ 145,557,774	\$ 192,553,923	\$ 2,466,581	\$ (3,602,062)
\$ 1 - \$ 2,999	897	\$ 1,400,250	\$ 2,302,637	\$ 10,007,111	\$ 92,145	\$ (22,627)
\$ 3,000 - \$ 4,999	761	\$ 3,071,415	\$ 1,770,270	\$ 8,081,425	\$ 224,055	\$ (24,665)
\$ 5,000 - \$ 9,999	2,769	\$ 21,597,177	\$ 4,353,532	\$ 28,905,256	\$ 4,342,043	\$ (110,008)
\$ 10,000 - \$ 19,999	22,873	\$ 363,933,569	\$ 38,873,432	\$ 217,091,202	\$ 158,837,344	\$ 686,360
\$ 20,000 - \$ 29,999	34,743	\$ 874,715,239	\$ 87,772,513	\$ 341,850,531	\$ 498,840,821	\$ 9,511,884
\$ 30,000 - \$ 39,999	43,022	\$ 1,512,828,042	\$ 133,943,740	\$ 401,764,619	\$ 1,008,692,082	\$ 29,741,952
\$ 40,000 - \$ 49,999	49,154	\$ 2,215,307,198	\$ 190,111,802	\$ 442,284,112	\$ 1,599,985,637	\$ 56,860,555
\$ 50,000 - \$ 59,999	50,292	\$ 2,763,616,251	\$ 240,113,860	\$ 461,408,215	\$ 2,070,362,787	\$ 79,266,978
\$ 60,000 - \$ 74,999	69,354	\$ 4,671,584,796	\$ 414,741,527	\$ 683,505,685	\$ 3,570,450,966	\$ 143,459,157
\$ 75,000 - \$ 99,999	100,385	\$ 8,748,320,923	\$ 758,966,960	\$ 1,091,064,804	\$ 6,874,590,682	\$ 294,106,854
\$ 100,000 - \$ 124,999	82,315	\$ 9,214,325,152	\$ 839,796,686	\$ 993,500,466	\$ 7,350,000,386	\$ 336,413,453
\$ 125,000 - \$ 149,999	57,865	\$ 7,909,603,166	\$ 825,645,984	\$ 783,756,282	\$ 6,262,342,742	\$ 299,634,611
\$ 150,000 - \$ 199,999	61,229	\$ 10,501,347,996	\$ 1,286,685,963	\$ 1,002,466,954	\$ 8,148,549,409	\$ 408,569,960
\$ 200,000 - \$ 249,999	28,402	\$ 6,313,697,530	\$ 896,503,139	\$ 594,051,704	\$ 4,781,161,684	\$ 247,519,594
\$ 250,000 - \$ 499,999	41,861	\$ 14,197,858,912	\$ 2,360,998,235	\$ 1,322,675,836	\$ 10,416,997,084	\$ 522,558,929
\$ 500,000 - \$ 999,999	15,735	\$ 10,822,024,856	\$ 2,211,941,624	\$ 1,015,367,478	\$ 7,538,664,654	\$ 308,946,630
\$1,000,000 and Over	14,731	\$ 120,126,908,898	\$ 17,928,706,852	\$ 16,481,533,036	\$ 84,051,521,317	\$ 531,561,079
Total	684,972	\$ 198,716,876,459	\$ 28,368,786,530	\$ 26,071,868,639	\$144,338,122,419	\$ 3,265,078,634

TABLE 12-A
TOTAL PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS

AGI Class	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ 0 or Less	43,908	\$ (1,406,588,278)	\$ 13,268,211	\$ 149,440,000	\$ 7,062,194	\$ (1,917,727)
\$ 1 - \$ 2,999	42,939	\$ 67,253,097	\$ 1,194,796	\$ 65,385,859	\$ 6,648,083	\$ (2,038,034)
\$ 3,000 - \$ 4,999	35,632	\$ 143,210,309	\$ 490,531	\$ 88,058,126	\$ 57,341,745	\$ (2,109,496)
\$ 5,000 - \$ 9,999	97,871	\$ 734,209,537	\$ 6,011,282	\$ 264,563,563	\$ 470,189,903	\$ (10,390,900)
\$ 10,000 - \$ 19,999	166,498	\$ 2,445,581,763	\$ 45,639,044	\$ 486,742,189	\$ 1,917,894,792	\$ 2,360,815
\$ 20,000 - \$ 29,999	131,551	\$ 3,284,478,199	\$ 130,111,523	\$ 410,387,723	\$ 2,742,660,196	\$ 59,261,428
\$ 30,000 - \$ 39,999	120,387	\$ 4,195,647,008	\$ 214,163,202	\$ 382,396,062	\$ 3,591,863,042	\$ 117,176,968
\$ 40,000 - \$ 49,999	94,163	\$ 4,210,764,645	\$ 259,500,086	\$ 305,680,884	\$ 3,637,603,796	\$ 143,008,575
\$ 50,000 - \$ 59,999	63,634	\$ 3,479,278,560	\$ 244,270,494	\$ 214,657,205	\$ 3,011,024,318	\$ 127,570,246
\$ 60,000 - \$ 74,999	59,860	\$ 3,998,473,493	\$ 305,944,984	\$ 216,455,769	\$ 3,461,549,060	\$ 152,198,976
\$ 75,000 - \$ 99,999	52,536	\$ 4,514,287,961	\$ 368,316,087	\$ 205,442,317	\$ 3,916,917,706	\$ 177,035,858
\$ 100,000 - \$ 124,999	24,104	\$ 2,671,740,154	\$ 235,560,036	\$ 98,117,794	\$ 2,319,470,929	\$ 111,186,591
\$ 125,000 - \$ 149,999	10,724	\$ 1,456,602,181	\$ 150,389,062	\$ 43,806,618	\$ 1,247,374,020	\$ 62,773,732
\$ 150,000 - \$ 199,999	7,951	\$ 1,353,304,706	\$ 152,739,919	\$ 32,405,328	\$ 1,148,539,430	\$ 59,183,689
\$ 200,000 - \$ 249,999	2,949	\$ 654,383,732	\$ 79,293,204	\$ 12,019,061	\$ 552,283,956	\$ 28,433,328
\$ 250,000 - \$ 499,999	3,730	\$ 1,231,598,311	\$ 154,146,502	\$ 15,159,562	\$ 1,040,517,534	\$ 52,532,862
\$ 500,000 - \$ 999,999	852	\$ 577,376,840	\$ 81,114,166	\$ 3,452,610	\$ 489,316,725	\$ 20,727,457
\$1,000,000 and Over	501	\$ 4,717,397,379	\$ 374,536,730	\$ 2,150,842	\$ 4,331,747,600	\$ 54,438,219
Total	959,790	\$ 38,328,999,597	\$ 2,816,689,859	\$ 2,996,321,512	\$ 33,950,005,029	\$ 1,151,432,587

TABLE 13-A
TAX CREDITS CLAIMED ON TOTAL PAY AND NO-PAY RETURNS

AGI Class	Number of Returns	Tuition and Textbook Tax Credit	Firefighter/EMS/ Reserve Peace Officer Tax Credit	Nonresident/Part-Year Resident Credit	Out-of-State Tax Credit	Other Nonrefundable Tax Credits
\$ 0 or Less	52,492	\$ 134,105	\$ 28,431	\$ 224,255	\$ 2,665	\$ 103,818
\$ 1 - \$ 2,999	43,836	\$ 4,287	\$ 1,770	\$ 76,323	\$ 106	\$ 993
\$ 3,000 - \$ 4,999	36,393	\$ 1,764	\$ 2,500	\$ 5,758	\$ 36	\$ 7,766
\$ 5,000 - \$ 9,999	100,640	\$ 14,476	\$ 19,057	\$ 97,915	\$ 8,529	\$ 2,477
\$ 10,000 - \$ 19,999	189,371	\$ 336,289	\$ 98,964	\$ 2,064,737	\$ 327,370	\$ 38,328
\$ 20,000 - \$ 29,999	166,294	\$ 692,123	\$ 141,051	\$ 6,010,680	\$ 1,147,346	\$ 184,808
\$ 30,000 - \$ 39,999	163,409	\$ 1,021,763	\$ 193,867	\$ 9,930,682	\$ 2,618,125	\$ 318,837
\$ 40,000 - \$ 49,999	143,317	\$ 1,216,392	\$ 284,477	\$ 13,017,067	\$ 4,110,216	\$ 466,692
\$ 50,000 - \$ 59,999	113,926	\$ 1,282,645	\$ 287,063	\$ 14,709,298	\$ 5,019,336	\$ 604,759
\$ 60,000 - \$ 74,999	129,214	\$ 1,910,974	\$ 388,633	\$ 25,607,891	\$ 7,444,305	\$ 1,032,136
\$ 75,000 - \$ 99,999	152,921	\$ 3,477,842	\$ 650,918	\$ 47,189,151	\$ 12,401,752	\$ 1,990,490
\$ 100,000 - \$ 124,999	106,419	\$ 3,282,292	\$ 516,358	\$ 49,226,165	\$ 12,221,014	\$ 2,063,625
\$ 125,000 - \$ 149,999	68,589	\$ 2,610,451	\$ 288,791	\$ 45,538,191	\$ 10,592,794	\$ 2,179,697
\$ 150,000 - \$ 199,999	69,180	\$ 2,890,919	\$ 193,555	\$ 75,585,431	\$ 13,981,251	\$ 3,475,550
\$ 200,000 - \$ 249,999	31,351	\$ 1,436,076	\$ 58,369	\$ 60,441,140	\$ 7,920,013	\$ 2,927,052
\$ 250,000 - \$ 499,999	45,591	\$ 2,000,105	\$ 55,337	\$ 214,863,758	\$ 17,754,682	\$ 11,229,131
\$ 500,000 - \$ 999,999	16,587	\$ 672,239	\$ 6,407	\$ 259,793,470	\$ 15,300,744	\$ 13,290,236
\$1,000,000 and Over	15,232	\$ 276,459	\$ 938	\$ 6,338,282,516	\$ 40,996,535	\$ 85,441,006
Total	1,644,762	\$ 23,261,201	\$ 3,216,486	\$ 7,162,664,428	\$ 151,846,819	\$ 125,357,401

TABLE 13-A (Continued)
TAX CREDITS CLAIMED ON TOTAL PAY AND NO-PAY RETURNS

AGI Class	Number of Returns	Fuel Tax Credit	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Other Refundable Tax Credits
\$ 0 or Less	52,492	519,268	\$ 321,929	\$ 28,045	\$ 1,480,737	\$ 3,557,215
\$ 1 - \$ 2,999	43,836	36,662	\$ 149,739	\$ 21,757	\$ 1,823,498	\$ 36,913
\$ 3,000 - \$ 4,999	36,393	24,881	\$ 111,800	\$ 9,751	\$ 1,975,981	\$ 18,568
\$ 5,000 - \$ 9,999	100,640	54,949	\$ 585,482	\$ 39,932	\$ 8,925,051	\$ 2,163,629
\$ 10,000 - \$ 19,999	189,371	141,196	\$ 2,450,246	\$ 117,010	\$ 26,661,085	\$ 107,227
\$ 20,000 - \$ 29,999	166,294	164,164	\$ 3,529,382	\$ 119,071	\$ 18,646,629	\$ 136,322
\$ 30,000 - \$ 39,999	163,409	145,242	\$ 4,428,633	\$ 115,123	\$ 11,313,843	\$ 205,911
\$ 40,000 - \$ 49,999	143,317	131,279	\$ 2,710,407	\$ 90,628	\$ 3,405,113	\$ 276,264
\$ 50,000 - \$ 59,999	113,926	121,918	\$ 2,275,746	\$ 45,203	\$ 371,493	\$ 363,238
\$ 60,000 - \$ 74,999	129,214	167,748	\$ 3,881,256	\$ 49,000	\$ -	\$ 680,501
\$ 75,000 - \$ 99,999	152,921	223,360	\$ 5,298,614	\$ 49,106	\$ -	\$ 600,470
\$ 100,000 - \$ 124,999	106,419	203,847	\$ -	\$ -	\$ -	\$ 762,167
\$ 125,000 - \$ 149,999	68,589	125,600	\$ -	\$ -	\$ -	\$ 622,303
\$ 150,000 - \$ 199,999	69,180	183,657	\$ -	\$ -	\$ -	\$ 1,313,204
\$ 200,000 - \$ 249,999	31,351	98,182	\$ -	\$ -	\$ -	\$ 690,563
\$ 250,000 - \$ 499,999	45,591	164,399	\$ -	\$ -	\$ -	\$ 3,180,793
\$ 500,000 - \$ 999,999	16,587	88,517	\$ -	\$ -	\$ -	\$ 3,893,368
\$1,000,000 and Over	15,232	167,260	\$ -	\$ -	\$ -	\$ 10,180,369
Total	1,644,762	2,762,129	\$ 25,743,234	\$ 684,626	\$ 74,603,430	\$ 28,789,025

TABLE 14-A
TOTAL PAY AND NO-PAY RETURNS BY TAXABLE INCOME

2021 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	105,407	\$ 754,611,036	\$ 1,908,435,915	\$ -	237,661	31,811	\$ (9,254,884)
\$1 - \$1,676	30,961	\$ 158,479,500	\$ 14,991,588	\$ 26,484,738	51,190	6,046	\$ (2,036,086)
\$1,676 - \$3,352	35,265	\$ 236,167,782	\$ 18,184,483	\$ 89,304,449	57,094	6,359	\$ (2,622,797)
\$3,352 - \$6,704	77,652	\$ 719,218,561	\$ 37,837,010	\$ 393,311,756	127,863	16,177	\$ (9,877,539)
\$6,704 - \$15,084	181,804	\$ 2,854,338,468	\$ 158,790,509	\$ 1,958,355,665	304,406	50,560	\$ 685,685
\$15,084 - \$25,140	188,186	\$ 4,941,608,161	\$ 299,632,438	\$ 3,776,762,698	314,642	71,799	\$ 80,313,494
\$25,140 - \$33,520	155,306	\$ 5,685,813,316	\$ 378,813,292	\$ 4,549,557,364	250,612	65,660	\$ 147,356,168
\$33,520 - \$50,280	255,463	\$ 13,009,658,519	\$ 993,836,785	\$ 10,565,852,528	417,509	119,965	\$ 417,127,053
\$50,280 - \$75,420	222,700	\$ 16,943,110,691	\$ 1,476,177,212	\$ 13,725,149,625	411,161	147,224	\$ 585,984,639
\$75,420 and Over	392,018	\$ 191,742,870,022	\$ 25,898,777,157	\$ 143,203,348,625	831,588	395,443	\$ 3,208,835,488
Total	1,644,762	\$ 237,045,876,056	\$ 31,185,476,389	\$ 178,288,127,448	3,003,726	911,044	\$ 4,416,511,221

TABLE 15-A
TOTAL PAY RETURNS BY TAXABLE INCOME

2021 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	132	\$ 22,483,491	\$ 44,887,663	\$ -	279	79	\$ 459,647
\$1 - \$1,676	13	\$ 962,733	\$ 79,760	\$ 11,650	31	4	\$ 17,076
\$1,676 - \$3,352	17	\$ 4,379,593	\$ 3,211,670	\$ 45,166	35	7	\$ 14,391
\$3,352 - \$6,704	15,647	\$ 146,518,567	\$ 9,431,217	\$ 87,448,592	17,469	57	\$ 401,818
\$6,704 - \$15,084	106,083	\$ 1,786,408,427	\$ 138,869,503	\$ 1,205,411,384	158,630	4,268	\$ 18,855,862
\$15,084 - \$25,140	157,957	\$ 4,202,028,407	\$ 293,545,716	\$ 3,202,643,565	251,244	28,371	\$ 89,180,421
\$25,140 - \$33,520	148,277	\$ 5,428,616,177	\$ 366,953,520	\$ 4,347,359,274	236,989	57,055	\$ 149,391,613
\$33,520 - \$50,280	248,975	\$ 12,662,287,986	\$ 964,944,464	\$ 10,298,326,709	405,598	115,707	\$ 417,771,545
\$50,280 - \$75,420	216,859	\$ 16,461,585,168	\$ 1,424,866,511	\$ 13,366,025,370	400,097	143,987	\$ 587,201,482
\$75,420 and Over	374,509	\$ 141,364,970,192	\$ 20,029,233,995	\$ 105,367,141,037	792,142	381,109	\$ 3,219,490,680
Total	1,268,469	\$ 182,080,240,741	\$ 23,276,024,019	\$ 137,874,412,747	2,262,514	730,644	\$ 4,482,784,535

TABLE 16-A
TOTAL NO-PAY RETURNS BY TAXABLE INCOME

2021 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	105,275	\$ 732,127,545	\$ 1,863,548,252	\$ -	237,382	31,732	\$ (9,714,531)
\$1 - \$1,676	30,948	\$ 157,516,767	\$ 14,911,828	\$ 26,473,088	51,159	6,042	\$ (2,053,162)
\$1,676 - \$3,352	35,248	\$ 231,788,189	\$ 14,972,813	\$ 89,259,283	57,059	6,352	\$ (2,637,188)
\$3,352 - \$6,704	62,005	\$ 572,699,994	\$ 28,405,793	\$ 305,863,164	110,394	16,120	\$ (10,279,357)
\$6,704 - \$15,084	75,721	\$ 1,067,930,041	\$ 19,921,006	\$ 752,944,281	145,776	46,292	\$ (18,170,177)
\$15,084 - \$25,140	30,229	\$ 739,579,754	\$ 6,086,722	\$ 574,119,133	63,398	43,428	\$ (8,866,927)
\$25,140 - \$33,520	7,029	\$ 257,197,139	\$ 11,859,772	\$ 202,198,090	13,623	8,605	\$ (2,035,445)
\$33,520 - \$50,280	6,488	\$ 347,370,533	\$ 28,892,321	\$ 267,525,819	11,911	4,258	\$ (644,492)
\$50,280 - \$75,420	5,841	\$ 481,525,523	\$ 51,310,701	\$ 359,124,255	11,064	3,237	\$ (1,216,843)
\$75,420 and Over	17,509	\$ 50,377,899,830	\$ 5,869,543,162	\$ 37,836,207,588	39,446	14,334	\$ (10,655,192)
Total	376,293	\$ 54,965,635,315	\$ 7,909,452,370	\$ 40,413,714,701	741,212	180,400	\$ (66,273,314)

**TABLE 1-B
RESIDENT PAY AND NO-PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	48,352	\$ (2,358,484,288)	\$ 5,832,107	116,407	12,867	\$ (5,162,284)
\$ 1 - \$ 2,999	40,757	\$ 63,724,754	\$ 6,171,161	67,699	9,023	\$ (1,980,768)
\$ 3,000 - \$ 4,999	33,609	\$ 135,058,185	\$ 52,952,788	52,031	5,924	\$ (2,044,822)
\$ 5,000 - \$ 9,999	92,470	\$ 694,095,518	\$ 435,325,156	144,806	17,085	\$ (10,186,998)
\$ 10,000 - \$ 19,999	173,804	\$ 2,577,605,220	\$ 1,903,194,044	287,943	53,111	\$ 2,676,976
\$ 20,000 - \$ 29,999	151,631	\$ 3,792,954,843	\$ 2,954,150,408	256,377	61,750	\$ 65,537,105
\$ 30,000 - \$ 39,999	149,509	\$ 5,222,518,627	\$ 4,211,125,297	247,203	66,665	\$ 140,817,493
\$ 40,000 - \$ 49,999	130,631	\$ 5,857,138,156	\$ 4,779,351,555	216,434	61,063	\$ 191,491,009
\$ 50,000 - \$ 59,999	103,299	\$ 5,659,752,319	\$ 4,612,903,704	178,004	52,688	\$ 198,439,211
\$ 60,000 - \$ 74,999	115,439	\$ 7,744,242,864	\$ 6,293,467,155	212,450	70,457	\$ 282,888,388
\$ 75,000 - \$ 99,999	135,219	\$ 11,727,710,224	\$ 9,576,529,897	269,326	107,089	\$ 451,241,412
\$ 100,000 - \$ 124,999	93,618	\$ 10,454,431,603	\$ 8,546,793,729	193,713	89,897	\$ 430,554,929
\$ 125,000 - \$ 149,999	59,382	\$ 8,106,103,478	\$ 6,539,500,266	124,703	62,170	\$ 348,480,700
\$ 150,000 - \$ 199,999	58,005	\$ 9,928,864,489	\$ 7,844,002,883	123,839	61,538	\$ 447,471,414
\$ 200,000 - \$ 249,999	24,928	\$ 5,535,318,162	\$ 4,274,678,337	54,382	26,422	\$ 262,832,315
\$ 250,000 - \$ 499,999	32,078	\$ 10,704,650,246	\$ 8,058,895,278	72,074	32,745	\$ 537,742,893
\$ 500,000 - \$ 999,999	8,836	\$ 5,973,839,180	\$ 4,244,872,949	20,348	8,985	\$ 296,673,202
\$1,000,000 and Over	4,035	\$ 10,763,220,954	\$ 6,983,423,333	9,522	3,608	\$ 421,353,475
Total	1,455,602	\$ 102,582,744,534	\$ 81,323,170,047	2,647,261	803,087	\$ 4,058,825,650

**TABLE 2-B
RESIDENT PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	102	\$ (41,688,131)	\$ 1,358,915	230	62	\$ 352,070
\$ 1 - \$ 2,999	28	\$ 42,483	\$ 201,508	89	-	\$ 7,802
\$ 3,000 - \$ 4,999	35	\$ 143,350	\$ 363,543	102	2	\$ 6,240
\$ 5,000 - \$ 9,999	19,008	\$ 158,182,057	\$ 116,637,567	19,285	83	\$ 821,477
\$ 10,000 - \$ 19,999	96,240	\$ 1,493,885,891	\$ 1,199,064,523	120,347	3,570	\$ 22,175,533
\$ 20,000 - \$ 29,999	123,704	\$ 3,121,366,942	\$ 2,510,075,444	192,405	22,259	\$ 73,985,377
\$ 30,000 - \$ 39,999	142,303	\$ 4,976,507,037	\$ 4,071,759,659	231,212	57,664	\$ 143,034,790
\$ 40,000 - \$ 49,999	127,913	\$ 5,735,937,039	\$ 4,723,340,892	210,452	58,965	\$ 191,921,998
\$ 50,000 - \$ 59,999	101,415	\$ 5,556,775,700	\$ 4,563,074,878	174,015	51,750	\$ 198,745,073
\$ 60,000 - \$ 74,999	113,390	\$ 7,607,082,088	\$ 6,219,468,958	208,356	69,556	\$ 283,445,090
\$ 75,000 - \$ 99,999	133,427	\$ 11,573,906,649	\$ 9,491,216,472	265,507	106,238	\$ 451,509,094
\$ 100,000 - \$ 124,999	92,699	\$ 10,352,185,697	\$ 8,486,675,607	191,639	89,446	\$ 430,898,887
\$ 125,000 - \$ 149,999	58,865	\$ 8,035,502,817	\$ 6,497,121,603	123,529	61,883	\$ 348,717,078
\$ 150,000 - \$ 199,999	57,457	\$ 9,834,820,495	\$ 7,786,560,638	122,549	61,217	\$ 448,115,768
\$ 200,000 - \$ 249,999	24,660	\$ 5,475,799,971	\$ 4,239,048,824	53,749	26,243	\$ 262,990,397
\$ 250,000 - \$ 499,999	31,651	\$ 10,560,122,258	\$ 7,985,795,858	71,015	32,463	\$ 538,794,984
\$ 500,000 - \$ 999,999	8,641	\$ 5,837,174,482	\$ 4,185,399,092	19,879	8,823	\$ 298,333,599
\$1,000,000 and Over	3,875	\$ 9,950,536,514	\$ 6,574,748,722	9,123	3,505	\$ 424,823,837
Total	1,135,413	\$ 100,228,283,339	\$ 78,651,912,703	2,013,483	653,729	\$ 4,118,679,094

**TABLE 3-B
RESIDENT NO-PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	48,250	\$ (2,316,796,157)	\$ 4,473,192	116,177	12,805	\$ (5,514,354)
\$ 1 - \$ 2,999	40,729	\$ 63,682,271	\$ 5,969,653	67,610	9,023	\$ (1,988,570)
\$ 3,000 - \$ 4,999	33,574	\$ 134,914,835	\$ 52,589,245	51,929	5,922	\$ (2,051,062)
\$ 5,000 - \$ 9,999	73,462	\$ 535,913,461	\$ 318,687,589	125,521	17,002	\$ (11,008,475)
\$ 10,000 - \$ 19,999	77,564	\$ 1,083,719,329	\$ 704,129,521	167,596	49,541	\$ (19,498,557)
\$ 20,000 - \$ 29,999	27,927	\$ 671,587,901	\$ 444,074,964	63,972	39,491	\$ (8,448,272)
\$ 30,000 - \$ 39,999	7,206	\$ 246,011,590	\$ 139,365,638	15,991	9,001	\$ (2,217,297)
\$ 40,000 - \$ 49,999	2,718	\$ 121,201,117	\$ 56,010,663	5,982	2,098	\$ (430,989)
\$ 50,000 - \$ 59,999	1,884	\$ 102,976,619	\$ 49,828,826	3,989	938	\$ (305,862)
\$ 60,000 - \$ 74,999	2,049	\$ 137,160,776	\$ 73,998,197	4,094	901	\$ (556,702)
\$ 75,000 - \$ 99,999	1,792	\$ 153,803,575	\$ 85,313,425	3,819	851	\$ (267,682)
\$ 100,000 - \$ 124,999	919	\$ 102,245,906	\$ 60,118,122	2,074	451	\$ (343,958)
\$ 125,000 - \$ 149,999	517	\$ 70,600,661	\$ 42,378,663	1,174	287	\$ (236,378)
\$ 150,000 - \$ 199,999	548	\$ 94,043,994	\$ 57,442,245	1,290	321	\$ (644,354)
\$ 200,000 - \$ 249,999	268	\$ 59,518,191	\$ 35,629,513	633	179	\$ (158,082)
\$ 250,000 - \$ 499,999	427	\$ 144,527,988	\$ 73,099,420	1,059	282	\$ (1,052,091)
\$ 500,000 - \$ 999,999	195	\$ 136,664,698	\$ 59,473,857	469	162	\$ (1,660,397)
\$1,000,000 and Over	160	\$ 812,684,440	\$ 408,674,611	399	103	\$ (3,470,362)
Total	320,189	\$ 2,354,461,195	\$ 2,671,257,344	633,778	149,358	\$ (59,853,444)

**TABLE 4-B
RESIDENT SINGLE PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	18,552	\$ 139,933,646	\$ 113,596,093	18,609	25	\$ 897,205
\$ 10,000 - \$ 19,999	88,128	\$ 1,357,471,729	\$ 1,106,621,368	97,426	2,091	\$ 20,873,306
\$ 20,000 - \$ 29,999	102,186	\$ 2,574,657,872	\$ 2,129,533,815	129,123	17,103	\$ 65,644,151
\$ 30,000 - \$ 39,999	111,052	\$ 3,877,544,935	\$ 3,244,904,403	146,670	39,500	\$ 119,828,665
\$ 40,000 - \$ 49,999	92,512	\$ 4,141,511,503	\$ 3,474,362,505	120,857	31,954	\$ 148,300,396
\$ 50,000 - \$ 59,999	65,248	\$ 3,567,930,553	\$ 2,967,057,499	85,097	21,225	\$ 136,324,999
\$ 60,000 - \$ 74,999	57,510	\$ 3,833,488,377	\$ 3,134,207,993	76,067	18,583	\$ 154,648,849
\$ 75,000 - \$ 99,999	40,019	\$ 3,413,229,924	\$ 2,721,803,776	54,239	12,356	\$ 145,544,081
\$ 100,000 - \$ 124,999	15,537	\$ 1,722,674,626	\$ 1,342,350,835	21,777	4,309	\$ 78,228,764
\$ 125,000 - \$ 149,999	7,114	\$ 968,605,085	\$ 749,335,069	10,229	1,921	\$ 46,641,586
\$ 150,000 - \$ 199,999	6,424	\$ 1,098,324,683	\$ 842,285,638	9,662	1,649	\$ 54,969,757
\$ 200,000 - \$ 249,999	2,663	\$ 591,684,250	\$ 452,187,097	4,072	673	\$ 31,085,095
\$ 250,000 - \$ 499,999	3,729	\$ 1,257,370,708	\$ 942,484,439	5,739	798	\$ 68,157,608
\$ 500,000 - \$ 999,999	1,005	\$ 674,359,946	\$ 483,643,870	1,546	184	\$ 35,924,103
\$1,000,000 And Over	484	\$ 1,227,982,939	\$ 821,681,343	751	105	\$ 53,900,105
Total	612,163	\$ 30,446,770,776	\$ 24,526,055,743	781,864	152,476	\$ 1,160,968,670

**TABLE 5-B
RESIDENT SINGLE NO-PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	25,980	\$ (610,124,187)	\$ 293,657	41,509	5,420	\$ (1,310,971)
\$ 1 - \$ 2,999	33,607	\$ 53,491,959	\$ 4,711,835	43,789	7,022	\$ (1,515,293)
\$ 3,000 - \$ 4,999	28,933	\$ 116,308,986	\$ 50,148,760	36,224	4,734	\$ (1,733,652)
\$ 5,000 - \$ 9,999	60,754	\$ 440,333,837	\$ 284,121,688	81,737	13,857	\$ (9,945,179)
\$ 10,000 - \$ 19,999	55,740	\$ 769,373,207	\$ 543,908,143	94,846	40,086	\$ (16,480,451)
\$ 20,000 - \$ 29,999	17,568	\$ 418,633,977	\$ 291,099,266	33,715	27,858	\$ (6,227,036)
\$ 30,000 - \$ 39,999	4,121	\$ 141,333,441	\$ 86,881,663	7,519	4,470	\$ (1,557,274)
\$ 40,000 - \$ 49,999	1,487	\$ 66,291,876	\$ 31,430,720	2,483	748	\$ (157,747)
\$ 50,000 - \$ 59,999	1,091	\$ 59,641,551	\$ 30,456,474	1,668	211	\$ (90,789)
\$ 60,000 - \$ 74,999	1,197	\$ 79,987,930	\$ 43,794,978	1,726	182	\$ (46,883)
\$ 75,000 - \$ 99,999	898	\$ 76,524,551	\$ 42,341,322	1,330	147	\$ (44,574)
\$ 100,000 - \$ 124,999	332	\$ 36,763,021	\$ 21,298,697	472	58	\$ (132,414)
\$ 125,000 - \$ 149,999	163	\$ 22,270,084	\$ 11,769,301	253	23	\$ (24,294)
\$ 150,000 - \$ 199,999	145	\$ 24,870,849	\$ 13,797,985	223	19	\$ (39,306)
\$ 200,000 - \$ 249,999	67	\$ 14,897,149	\$ 8,747,177	103	12	\$ (13,801)
\$ 250,000 - \$ 499,999	95	\$ 31,996,765	\$ 13,237,054	161	19	\$ (37,918)
\$ 500,000 - \$ 999,999	39	\$ 26,924,031	\$ 10,771,877	66	7	\$ (197,607)
\$1,000,000 and Over	26	\$ 65,110,133	\$ 25,158,741	45	-	\$ (52,363)
Total	232,243	\$ 1,834,629,160	\$ 1,513,969,338	347,869	104,873	\$ (39,607,552)

TABLE 6-B
RESIDENT MARRIED JOINT PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	49	\$ (24,698,105)	\$ 402,508	126	48	\$ 197,774
\$ 10,000 - \$ 19,999	3,769	\$ 65,679,492	\$ 40,214,680	12,492	473	\$ 449,421
\$ 20,000 - \$ 29,999	10,623	\$ 269,237,829	\$ 181,530,516	32,380	3,040	\$ 3,919,019
\$ 30,000 - \$ 39,999	14,507	\$ 508,416,816	\$ 381,545,032	39,408	11,317	\$ 10,862,384
\$ 40,000 - \$ 49,999	14,486	\$ 650,415,462	\$ 509,832,195	36,640	14,349	\$ 19,186,701
\$ 50,000 - \$ 59,999	12,072	\$ 661,375,128	\$ 527,579,047	29,970	12,904	\$ 22,773,343
\$ 60,000 - \$ 74,999	13,702	\$ 919,180,216	\$ 739,411,027	33,063	15,195	\$ 34,905,919
\$ 75,000 - \$ 99,999	14,842	\$ 1,280,731,956	\$ 1,032,566,267	35,060	17,337	\$ 53,311,871
\$ 100,000 - \$ 124,999	8,352	\$ 930,123,240	\$ 746,391,016	19,707	9,812	\$ 41,693,142
\$ 125,000 - \$ 149,999	4,988	\$ 679,763,168	\$ 533,557,921	11,692	5,924	\$ 31,389,964
\$ 150,000 - \$ 199,999	4,927	\$ 842,648,490	\$ 648,446,105	11,661	5,875	\$ 39,746,126
\$ 200,000 - \$ 249,999	2,424	\$ 539,645,371	\$ 403,364,782	5,855	3,004	\$ 25,608,439
\$ 250,000 - \$ 499,999	3,963	\$ 1,354,335,065	\$ 990,290,284	9,577	5,020	\$ 66,857,980
\$ 500,000 - \$ 999,999	1,498	\$ 1,036,026,223	\$ 725,078,558	3,575	2,121	\$ 50,320,356
\$1,000,000 And Over	1,012	\$ 2,867,998,727	\$ 1,898,231,209	2,508	1,103	\$ 108,433,328
Total	111,214	\$ 12,580,879,078	\$ 9,358,441,147	283,714	107,522	\$ 509,655,767

**TABLE 7-B
RESIDENT MARRIED JOINT NO-PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	19,677	\$ (1,625,381,804)	\$ 573,285	67,351	6,859	\$ (4,031,783)
\$ 1 - \$ 2,999	5,720	\$ 8,205,730	\$ 93,624	19,906	1,647	\$ (408,771)
\$ 3,000 - \$ 4,999	3,685	\$ 14,746,507	\$ 75,312	12,899	982	\$ (285,771)
\$ 5,000 - \$ 9,999	10,195	\$ 76,766,773	\$ 21,172,149	35,607	2,566	\$ (940,521)
\$ 10,000 - \$ 19,999	17,566	\$ 251,881,806	\$ 123,445,727	58,376	7,896	\$ (2,547,181)
\$ 20,000 - \$ 29,999	7,701	\$ 187,434,050	\$ 110,620,255	22,854	8,321	\$ (1,474,005)
\$ 30,000 - \$ 39,999	1,924	\$ 65,197,128	\$ 27,286,310	5,631	2,404	\$ (324,168)
\$ 40,000 - \$ 49,999	786	\$ 35,166,524	\$ 12,905,592	2,375	739	\$ (131,754)
\$ 50,000 - \$ 59,999	495	\$ 27,053,090	\$ 9,734,529	1,531	412	\$ (102,632)
\$ 60,000 - \$ 74,999	496	\$ 33,296,936	\$ 13,935,609	1,487	364	\$ (338,259)
\$ 75,000 - \$ 99,999	514	\$ 44,373,886	\$ 20,218,644	1,557	371	\$ (109,995)
\$ 100,000 - \$ 124,999	327	\$ 36,452,980	\$ 17,720,226	967	189	\$ (111,842)
\$ 125,000 - \$ 149,999	202	\$ 27,682,024	\$ 15,368,411	556	150	\$ (87,680)
\$ 150,000 - \$ 199,999	217	\$ 37,375,310	\$ 19,955,271	583	146	\$ (72,813)
\$ 200,000 - \$ 249,999	122	\$ 27,152,534	\$ 13,876,377	324	98	\$ (90,058)
\$ 250,000 - \$ 499,999	225	\$ 77,321,252	\$ 37,042,944	608	184	\$ (520,661)
\$ 500,000 - \$ 999,999	120	\$ 84,652,413	\$ 33,311,988	315	121	\$ (797,780)
\$1,000,000 and Over	95	\$ 578,368,885	\$ 292,079,167	248	79	\$ (2,657,261)
Total	70,067	\$ (12,253,976)	\$ 769,415,420	233,175	33,528	\$ (15,032,935)

TABLE 8-B
RESIDENT MARRIED SEPARATE PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	26	\$ (2,701,600)	\$ 985,985	72	10	\$ 56,347
\$ 1 - \$ 2,999	25	\$ 37,621	\$ 201,508	81	-	\$ 3,201
\$ 3,000 - \$ 4,999	26	\$ 105,280	\$ 171,806	92	-	\$ 1,360
\$ 5,000 - \$ 9,999	495	\$ 4,002,917	\$ 3,203,633	726	64	\$ 31,702
\$ 10,000 - \$ 19,999	4,343	\$ 70,734,670	\$ 52,228,475	10,429	1,006	\$ 852,806
\$ 20,000 - \$ 29,999	10,895	\$ 277,471,241	\$ 199,011,113	30,902	2,116	\$ 4,422,207
\$ 30,000 - \$ 39,999	16,744	\$ 590,545,286	\$ 445,310,224	45,134	6,847	\$ 12,343,741
\$ 40,000 - \$ 49,999	20,915	\$ 944,010,074	\$ 739,146,192	52,955	12,662	\$ 24,434,901
\$ 50,000 - \$ 59,999	24,095	\$ 1,327,470,019	\$ 1,068,438,332	58,948	17,621	\$ 39,646,731
\$ 60,000 - \$ 74,999	42,178	\$ 2,854,413,495	\$ 2,345,849,938	99,226	35,778	\$ 93,890,322
\$ 75,000 - \$ 99,999	78,566	\$ 6,879,944,769	\$ 5,736,846,429	176,208	76,545	\$ 252,653,142
\$ 100,000 - \$ 124,999	68,810	\$ 7,699,387,831	\$ 6,397,933,756	150,155	75,325	\$ 310,976,981
\$ 125,000 - \$ 149,999	46,763	\$ 6,387,134,564	\$ 5,214,228,613	101,608	54,038	\$ 270,685,528
\$ 150,000 - \$ 199,999	46,106	\$ 7,893,847,322	\$ 6,295,828,895	101,226	53,693	\$ 353,399,885
\$ 200,000 - \$ 249,999	19,573	\$ 4,344,470,350	\$ 3,383,496,945	43,822	22,566	\$ 206,296,863
\$ 250,000 - \$ 499,999	23,959	\$ 7,948,416,485	\$ 6,053,021,135	55,699	26,645	\$ 403,779,396
\$ 500,000 - \$ 999,999	6,138	\$ 4,126,788,313	\$ 2,976,676,664	14,758	6,518	\$ 212,089,140
\$1,000,000 and Over	2,379	\$ 5,854,554,848	\$ 3,854,836,170	5,864	2,297	\$ 262,490,404
Total	412,036	\$ 57,200,633,485	\$ 44,767,415,813	947,905	393,731	\$ 2,448,054,657

TABLE 9-B
RESIDENT MARRIED SEPARATE NO-PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	2,593	\$ (81,290,166)	\$ 3,606,250	7,317	526	\$ (171,600)
\$ 1 - \$ 2,999	1,402	\$ 1,984,582	\$ 1,164,194	3,915	354	\$ (64,506)
\$ 3,000 - \$ 4,999	956	\$ 3,859,342	\$ 2,365,173	2,806	206	\$ (31,639)
\$ 5,000 - \$ 9,999	2,513	\$ 18,812,851	\$ 13,393,752	8,177	579	\$ (122,775)
\$ 10,000 - \$ 19,999	4,258	\$ 62,464,316	\$ 36,775,651	14,374	1,559	\$ (470,925)
\$ 20,000 - \$ 29,999	2,658	\$ 65,519,874	\$ 42,355,443	7,403	3,312	\$ (747,231)
\$ 30,000 - \$ 39,999	1,161	\$ 39,481,021	\$ 25,197,665	2,841	2,127	\$ (335,855)
\$ 40,000 - \$ 49,999	445	\$ 19,742,717	\$ 11,674,351	1,124	611	\$ (141,488)
\$ 50,000 - \$ 59,999	298	\$ 16,281,978	\$ 9,637,823	790	315	\$ (112,441)
\$ 60,000 - \$ 74,999	356	\$ 23,875,910	\$ 16,267,610	881	355	\$ (171,560)
\$ 75,000 - \$ 99,999	380	\$ 32,905,138	\$ 22,753,459	932	333	\$ (113,113)
\$ 100,000 - \$ 124,999	260	\$ 29,029,905	\$ 21,099,199	635	204	\$ (99,702)
\$ 125,000 - \$ 149,999	152	\$ 20,648,553	\$ 15,240,951	365	114	\$ (124,404)
\$ 150,000 - \$ 199,999	186	\$ 31,797,835	\$ 23,688,989	484	156	\$ (532,235)
\$ 200,000 - \$ 249,999	79	\$ 17,468,508	\$ 13,005,959	206	69	\$ (54,223)
\$ 250,000 - \$ 499,999	107	\$ 35,209,971	\$ 22,819,422	290	79	\$ (493,512)
\$ 500,000 - \$ 999,999	36	\$ 25,088,254	\$ 15,389,992	88	34	\$ (665,010)
\$1,000,000 and Over	39	\$ 169,205,422	\$ 91,436,703	106	24	\$ (760,738)
Total	17,879	\$ 532,086,011	\$ 387,872,586	52,734	10,957	\$ (5,212,957)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
ADAIR	3,981	\$ 278,683,417	\$ 215,736,155	7,482	2,085	\$ 7,675,989
ADAMS	1,864	\$ 97,998,905	\$ 82,871,415	3,545	966	\$ 3,883,848
ALLAMAKEE	6,444	\$ 314,526,128	\$ 271,808,512	12,323	3,610	\$ 10,379,437
APPANOOSE	5,328	\$ 246,352,766	\$ 211,278,375	10,094	2,894	\$ 9,483,102
AUDUBON	2,648	\$ 123,041,705	\$ 117,409,061	5,245	1,388	\$ 3,674,946
BENTON	11,723	\$ 758,240,677	\$ 614,753,750	22,228	6,581	\$ 30,525,034
BLACK HAWK	59,146	\$ 3,849,641,430	\$ 3,038,398,069	106,129	30,741	\$ 154,133,677
BOONE	12,297	\$ 794,666,597	\$ 633,451,186	22,950	6,383	\$ 31,779,574
BREMER	11,069	\$ 794,973,907	\$ 637,974,416	21,717	6,306	\$ 33,087,057
BUCHANAN	9,237	\$ 594,074,008	\$ 487,872,894	17,471	5,853	\$ 22,988,294
BUENA VISTA	9,504	\$ 560,675,377	\$ 463,010,702	17,211	6,425	\$ 21,772,619
BUTLER	6,496	\$ 380,012,240	\$ 316,116,389	12,937	3,489	\$ 15,259,917
CALHOUN	4,284	\$ 240,815,114	\$ 201,422,238	8,414	2,232	\$ 9,795,821
CARROLL	9,928	\$ 660,552,513	\$ 533,830,041	18,884	5,553	\$ 25,844,273
CASS	6,030	\$ 348,491,204	\$ 283,037,663	11,613	3,170	\$ 13,194,666
CEDAR	8,701	\$ 550,704,787	\$ 455,704,813	16,517	4,473	\$ 22,863,090
CERRO GORDO	20,148	\$ 1,394,708,617	\$ 1,101,743,807	37,519	9,486	\$ 55,563,085
CHEROKEE	5,298	\$ 309,587,899	\$ 259,901,830	10,391	2,741	\$ 12,029,311
CHICKASAW	5,482	\$ 361,235,296	\$ 304,198,829	10,521	2,885	\$ 14,261,012
CLARKE	4,280	\$ 216,049,891	\$ 179,632,991	7,924	2,617	\$ 8,146,630
CLAY	7,912	\$ 501,803,379	\$ 401,469,390	14,906	4,089	\$ 19,365,578
CLAYTON	7,982	\$ 432,468,505	\$ 364,166,431	15,651	4,034	\$ 15,257,470

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CLINTON	21,515	\$ 1,194,968,472	\$ 968,730,665	39,802	11,426	\$ 45,937,967
CRAWFORD	7,402	\$ 408,570,327	\$ 343,604,948	13,702	4,804	\$ 16,126,122
DALLAS	44,586	\$ 5,436,847,256	\$ 4,075,645,731	79,118	29,698	\$ 230,176,892
DAVIS	3,648	\$ 193,542,316	\$ 168,838,934	7,058	2,953	\$ 8,238,284
DECATUR	3,081	\$ 138,970,565	\$ 114,041,799	5,906	1,871	\$ 4,756,965
DELAWARE	8,123	\$ 475,955,515	\$ 402,195,749	15,517	4,497	\$ 19,295,002
DES MOINES	19,090	\$ 1,081,592,382	\$ 872,899,749	34,859	9,685	\$ 41,123,394
DICKINSON	8,977	\$ 765,061,001	\$ 587,007,637	17,974	3,777	\$ 29,603,659
DUBUQUE	47,705	\$ 3,452,439,398	\$ 2,678,526,803	86,502	24,361	\$ 129,983,492
EMMET	4,333	\$ 232,589,257	\$ 192,154,529	8,064	2,141	\$ 8,260,828
FAYETTE	8,533	\$ 440,781,033	\$ 367,914,401	16,344	4,414	\$ 16,800,798
FLOYD	7,016	\$ 408,407,677	\$ 350,497,923	13,409	3,961	\$ 17,265,001
FRANKLIN	4,273	\$ 270,507,962	\$ 222,956,978	8,402	2,472	\$ 10,372,083
FREMONT	2,959	\$ 190,619,216	\$ 152,096,602	5,839	1,594	\$ 6,374,662
GREENE	4,018	\$ 221,541,886	\$ 187,792,442	7,816	2,133	\$ 8,997,163
GRUNDY	5,383	\$ 414,672,545	\$ 331,633,256	10,670	3,113	\$ 16,846,087
GUTHRIE	4,882	\$ 342,576,717	\$ 270,346,892	9,645	2,491	\$ 13,866,471
HAMILTON	6,664	\$ 457,153,844	\$ 362,750,835	12,634	3,605	\$ 17,414,313
HANCOCK	4,829	\$ 310,124,293	\$ 254,420,965	9,453	2,512	\$ 12,419,962
HARDIN	7,762	\$ 425,200,216	\$ 361,522,190	14,891	4,005	\$ 17,364,817
HARRISON	6,497	\$ 417,202,514	\$ 339,048,088	12,203	3,768	\$ 12,493,856
HENRY	8,502	\$ 449,710,417	\$ 372,311,874	16,096	4,642	\$ 17,357,458

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
HOWARD	4,555	\$ 258,112,275	\$ 218,287,255	8,544	2,609	\$ 9,614,302
HUMBOLDT	4,355	\$ 281,960,222	\$ 230,670,807	8,339	2,528	\$ 11,521,243
IDA	3,173	\$ 238,805,872	\$ 188,938,004	6,145	1,772	\$ 8,875,240
IOWA	7,948	\$ 503,475,076	\$ 412,579,542	14,950	4,299	\$ 20,564,715
JACKSON	9,101	\$ 499,892,705	\$ 418,329,113	17,257	4,659	\$ 19,251,531
JASPER	16,557	\$ 1,005,629,990	\$ 811,715,108	31,100	9,158	\$ 39,976,696
JEFFERSON	6,904	\$ 404,608,855	\$ 337,228,242	13,486	3,060	\$ 16,674,580
JOHNSON	68,464	\$ 5,640,032,158	\$ 4,375,742,160	115,873	33,031	\$ 236,957,295
JONES	8,797	\$ 541,100,082	\$ 443,551,786	17,075	4,586	\$ 21,852,419
KEOKUK	4,408	\$ 221,257,902	\$ 192,070,773	8,573	2,483	\$ 8,825,494
KOSSUTH	6,950	\$ 451,461,699	\$ 363,452,786	13,586	3,526	\$ 17,003,295
LEE	14,376	\$ 860,934,712	\$ 680,086,773	27,006	7,652	\$ 30,777,649
LINN	107,231	\$ 8,028,907,716	\$ 6,253,879,733	190,589	56,639	\$ 326,648,649
LOUISA	4,887	\$ 267,319,007	\$ 220,646,274	9,112	2,727	\$ 10,401,509
LUCAS	3,825	\$ 190,514,539	\$ 161,991,689	7,262	2,262	\$ 7,554,459
LYON	5,262	\$ 358,511,233	\$ 300,370,339	10,177	3,798	\$ 14,045,206
MADISON	7,446	\$ 539,910,897	\$ 429,625,275	14,264	4,565	\$ 22,524,910
MAHASKA	9,299	\$ 572,363,083	\$ 467,640,623	17,330	5,447	\$ 22,734,019
MARION	14,991	\$ 1,079,909,453	\$ 852,488,510	28,547	8,761	\$ 42,703,982
MARSHALL	17,495	\$ 987,493,899	\$ 809,392,503	32,399	10,896	\$ 38,694,571
MILLS	6,293	\$ 483,806,815	\$ 382,768,165	12,073	3,774	\$ 12,801,010
MITCHELL	4,864	\$ 320,031,368	\$ 266,029,298	9,372	2,668	\$ 12,388,728

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
MONONA	3,780	\$ 209,342,124	\$ 174,954,863	7,173	1,968	\$ 8,179,504
MONROE	3,328	\$ 188,356,331	\$ 156,925,040	6,293	1,897	\$ 7,680,716
MONTGOMERY	4,572	\$ 246,625,474	\$ 200,559,681	8,686	2,442	\$ 9,227,302
MUSCATINE	19,992	\$ 1,214,030,223	\$ 978,273,123	35,999	11,349	\$ 48,487,250
O'BRIEN	6,544	\$ 403,573,925	\$ 334,054,597	12,635	3,688	\$ 15,379,864
OSCEOLA	2,797	\$ 152,180,707	\$ 137,989,463	5,378	1,535	\$ 6,225,271
PAGE	6,267	\$ 337,331,816	\$ 272,997,375	11,961	3,247	\$ 12,185,479
PALO ALTO	4,023	\$ 229,933,081	\$ 190,177,941	7,685	2,105	\$ 8,650,202
PLYMOUTH	11,850	\$ 840,469,170	\$ 688,664,350	22,245	7,086	\$ 33,811,208
POCAHONTAS	3,096	\$ 171,530,409	\$ 145,807,930	6,121	1,628	\$ 6,767,911
POLK	236,902	\$ 19,275,629,237	\$ 14,943,336,599	405,901	133,834	\$ 799,171,071
POTTAWATTAMIE	41,997	\$ 2,637,921,324	\$ 2,079,426,010	75,419	23,372	\$ 70,800,368
POWESHIEK	8,248	\$ 558,101,091	\$ 434,072,171	15,798	3,989	\$ 20,226,378
RINGGOLD	2,008	\$ 97,551,868	\$ 89,737,388	4,050	1,185	\$ 4,214,320
SAC	4,622	\$ 274,250,636	\$ 227,509,623	9,006	2,355	\$ 11,281,677
SCOTT	81,319	\$ 6,289,297,778	\$ 4,908,384,624	146,000	44,871	\$ 257,401,831
SHELBY	5,541	\$ 364,911,712	\$ 294,937,137	10,693	2,885	\$ 13,312,433
SIoux	14,786	\$ 1,085,029,334	\$ 911,071,499	28,368	11,062	\$ 42,122,965
STORY	40,069	\$ 2,994,995,514	\$ 2,331,306,822	69,260	17,610	\$ 124,131,385
TAMA	7,550	\$ 624,302,581	\$ 451,426,324	14,284	4,154	\$ 16,494,057
TAYLOR	2,568	\$ 122,348,449	\$ 108,551,531	5,021	1,442	\$ 4,781,593
UNION	5,360	\$ 263,517,505	\$ 224,588,570	10,094	2,962	\$ 10,434,611

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
VAN BUREN	3,074	\$ 144,678,122	\$ 124,043,768	6,000	1,921	\$ 5,534,508
WAPELLO	14,997	\$ 785,919,550	\$ 650,729,750	27,324	9,092	\$ 30,582,330
WARREN	23,965	\$ 1,949,770,506	\$ 1,527,277,284	44,847	14,551	\$ 80,715,949
WASHINGTON	10,207	\$ 640,824,651	\$ 516,775,649	19,371	6,116	\$ 24,511,661
WAYNE	2,703	\$ 124,855,209	\$ 115,035,179	5,191	1,976	\$ 5,221,765
WEBSTER	15,866	\$ 935,162,699	\$ 756,108,068	28,684	8,531	\$ 37,087,996
WINNEBAGO	5,054	\$ 290,643,877	\$ 239,998,493	9,549	2,466	\$ 11,113,858
WINNESHIEK	9,214	\$ 580,703,274	\$ 487,828,109	17,961	4,165	\$ 22,680,770
WOODBURY	47,601	\$ 2,775,109,964	\$ 2,231,015,681	82,452	29,616	\$ 96,776,390
WORTH	3,382	\$ 201,225,982	\$ 165,667,400	6,512	1,797	\$ 7,459,100
WRIGHT	5,579	\$ 298,241,682	\$ 253,725,300	10,665	3,366	\$ 11,742,719
Total	1,455,602	\$ 102,582,744,534	\$ 81,323,170,047	2,647,261	803,087	\$ 4,058,825,650

TABLE 11-B
RESIDENT PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS

AGI Class	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$0 or Less	7,540	\$ (1,210,346,457)	\$ 81,357,038	\$ 121,193,618	\$ 1,918,565	\$ (3,291,722)
\$1 - \$2,999	796	\$ 1,233,232	\$ 1,701,906	\$ 8,475,303	\$ 78,234	\$ (20,604)
\$3,000 - \$4,999	653	\$ 2,638,543	\$ 1,570,101	\$ 6,872,499	\$ 157,239	\$ (22,462)
\$5,000 - \$9,999	2,454	\$ 19,184,355	\$ 3,421,788	\$ 25,209,439	\$ 3,852,651	\$ (101,575)
\$10,000 - \$19,999	21,474	\$ 342,038,056	\$ 35,642,878	\$ 200,222,113	\$ 150,560,939	\$ 684,658
\$20,000 - \$29,999	32,479	\$ 817,479,386	\$ 79,632,301	\$ 313,108,194	\$ 469,756,736	\$ 9,277,337
\$30,000 - \$39,999	40,076	\$ 1,409,141,545	\$ 122,936,253	\$ 368,077,877	\$ 945,129,893	\$ 28,977,531
\$40,000 - \$49,999	45,336	\$ 2,042,730,705	\$ 171,461,627	\$ 399,981,747	\$ 1,483,123,565	\$ 55,269,079
\$50,000 - \$59,999	45,849	\$ 2,519,076,880	\$ 214,481,237	\$ 415,440,762	\$ 1,894,653,502	\$ 77,016,428
\$60,000 - \$74,999	62,235	\$ 4,191,478,113	\$ 363,798,403	\$ 603,454,450	\$ 3,218,809,973	\$ 138,606,316
\$75,000 - \$99,999	89,388	\$ 7,790,566,095	\$ 657,549,947	\$ 944,804,759	\$ 6,162,420,070	\$ 283,827,928
\$100,000 - \$124,999	72,825	\$ 8,150,044,408	\$ 725,063,077	\$ 844,409,973	\$ 6,548,959,342	\$ 325,245,084
\$125,000 - \$149,999	50,262	\$ 6,867,926,738	\$ 706,607,812	\$ 643,449,031	\$ 5,483,459,093	\$ 289,046,448
\$150,000 - \$199,999	51,556	\$ 8,832,163,986	\$ 1,075,856,809	\$ 780,490,914	\$ 6,919,806,884	\$ 391,840,358
\$200,000 - \$249,999	22,684	\$ 5,037,997,094	\$ 710,031,947	\$ 418,704,238	\$ 3,861,699,549	\$ 236,452,600
\$250,000 - \$499,999	29,479	\$ 9,856,569,815	\$ 1,642,619,981	\$ 735,002,452	\$ 7,359,936,323	\$ 489,717,896
\$500,000 - \$999,999	8,387	\$ 5,675,286,374	\$ 1,220,287,663	\$ 379,648,834	\$ 4,001,910,698	\$ 278,787,876
\$1,000,000 and Over	3,939	\$ 10,588,049,613	\$ 2,761,332,745	\$ 702,561,124	\$ 6,841,849,649	\$ 411,533,078
Total	587,412	\$ 72,933,258,481	\$ 10,575,353,513	\$ 7,911,107,327	\$ 55,348,082,905	\$ 3,012,846,254

TABLE 12-B
RESIDENT PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS

AGI Class	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$0 or Less	40,812	\$ (1,148,137,831)	\$ 10,102,522	\$ 139,210,420	\$ 3,913,542	\$ (1,870,562)
\$1 - \$2,999	39,961	\$ 62,491,522	\$ 890,798	\$ 60,712,671	\$ 6,092,927	\$ (1,960,164)
\$3,000 - \$4,999	32,956	\$ 132,419,642	\$ 449,159	\$ 81,662,697	\$ 52,795,549	\$ (2,022,360)
\$5,000 - \$9,999	90,016	\$ 674,911,163	\$ 4,673,164	\$ 244,577,623	\$ 431,472,505	\$ (10,085,423)
\$10,000 - \$19,999	152,330	\$ 2,235,567,164	\$ 39,601,120	\$ 447,728,850	\$ 1,752,633,105	\$ 1,992,318
\$20,000 - \$29,999	119,152	\$ 2,975,475,457	\$ 116,153,178	\$ 373,304,770	\$ 2,484,393,672	\$ 56,259,768
\$30,000 - \$39,999	109,433	\$ 3,813,377,082	\$ 192,468,108	\$ 348,311,992	\$ 3,265,995,404	\$ 111,839,962
\$40,000 - \$49,999	85,295	\$ 3,814,407,451	\$ 233,930,379	\$ 276,845,775	\$ 3,296,227,990	\$ 136,221,930
\$50,000 - \$59,999	57,450	\$ 3,140,675,439	\$ 220,292,053	\$ 193,180,264	\$ 2,718,250,202	\$ 121,422,783
\$60,000 - \$74,999	53,204	\$ 3,552,764,751	\$ 273,475,927	\$ 191,299,188	\$ 3,074,657,182	\$ 144,282,072
\$75,000 - \$99,999	45,831	\$ 3,937,144,129	\$ 322,830,209	\$ 178,549,353	\$ 3,414,109,827	\$ 167,413,484
\$100,000 - \$124,999	20,793	\$ 2,304,387,195	\$ 204,830,851	\$ 84,130,142	\$ 1,997,834,387	\$ 105,309,845
\$125,000 - \$149,999	9,120	\$ 1,238,176,740	\$ 130,812,777	\$ 37,041,673	\$ 1,056,041,173	\$ 59,434,252
\$150,000 - \$199,999	6,449	\$ 1,096,700,503	\$ 128,365,274	\$ 26,120,215	\$ 924,195,999	\$ 55,631,056
\$200,000 - \$249,999	2,244	\$ 497,321,068	\$ 65,353,833	\$ 9,037,898	\$ 412,978,788	\$ 26,379,715
\$250,000 - \$499,999	2,599	\$ 848,080,431	\$ 117,237,314	\$ 10,387,839	\$ 698,958,955	\$ 48,024,997
\$500,000 - \$999,999	449	\$ 298,552,806	\$ 48,381,613	\$ 1,765,860	\$ 242,962,251	\$ 17,885,326
\$1,000,000 and Over	96	\$ 175,171,341	\$ 30,729,631	\$ 382,379	\$ 141,573,684	\$ 9,820,397
Total	868,190	\$ 29,649,486,053	\$ 2,140,577,910	\$ 2,704,249,609	\$ 25,975,087,142	\$ 1,045,979,396

TABLE 13-B
TAX CREDITS CLAIMED ON RESIDENT PAY AND NO-PAY RETURNS

AGI Class	Number of Returns	Tuition and Textbook Tax Credit	Firefighter/EMS/ Reserve Peace Officer Tax Credit	Nonresident/Part-Year Resident Credit	Out-of-State Tax Credit	Other Nonrefundable Tax Credits
\$0 or Less	48,352	\$ 133,549	\$ 28,181	\$ 2,257	\$ 2,665	\$ 103,818
\$1 - \$2,999	40,757	\$ 4,287	\$ 1,730	\$ 92	\$ 66	\$ 953
\$3,000 - \$4,999	33,609	\$ 1,612	\$ 2,250	\$ 337	\$ -	\$ 7,734
\$5,000 - \$9,999	92,470	\$ 12,626	\$ 18,127	\$ 18,810	\$ 8,515	\$ 2,477
\$10,000 - \$19,999	173,804	\$ 326,636	\$ 97,508	\$ 569,751	\$ 325,694	\$ 36,783
\$20,000 - \$29,999	151,631	\$ 682,557	\$ 138,823	\$ 1,650,390	\$ 1,141,895	\$ 179,022
\$30,000 - \$39,999	149,509	\$ 1,009,726	\$ 190,785	\$ 2,446,573	\$ 2,601,836	\$ 306,954
\$40,000 - \$49,999	130,631	\$ 1,202,163	\$ 282,260	\$ 2,795,244	\$ 4,086,230	\$ 454,959
\$50,000 - \$59,999	103,299	\$ 1,273,966	\$ 284,917	\$ 2,715,374	\$ 4,995,580	\$ 593,257
\$60,000 - \$74,999	115,439	\$ 1,895,940	\$ 385,320	\$ 4,104,985	\$ 7,397,036	\$ 1,001,702
\$75,000 - \$99,999	135,219	\$ 3,449,778	\$ 645,859	\$ 6,464,960	\$ 12,357,266	\$ 1,915,758
\$100,000 - \$124,999	93,618	\$ 3,255,355	\$ 513,318	\$ 5,758,946	\$ 12,152,033	\$ 1,984,786
\$125,000 - \$149,999	59,382	\$ 2,586,123	\$ 286,048	\$ 4,582,381	\$ 10,536,327	\$ 2,087,008
\$150,000 - \$199,999	58,005	\$ 2,862,860	\$ 192,013	\$ 7,272,030	\$ 13,905,124	\$ 3,278,443
\$200,000 - \$249,999	24,928	\$ 1,421,019	\$ 57,869	\$ 4,968,581	\$ 7,865,305	\$ 2,755,799
\$250,000 - \$499,999	32,078	\$ 1,969,014	\$ 55,337	\$ 11,354,514	\$ 17,667,060	\$ 10,279,425
\$500,000 - \$999,999	8,836	\$ 664,294	\$ 6,407	\$ 5,703,174	\$ 15,119,629	\$ 12,258,338
\$1,000,000 and Over	4,035	\$ 268,209	\$ 938	\$ 34,006,251	\$ 40,665,836	\$ 79,028,089
Total	1,455,602	\$ 23,019,714	\$ 3,187,690	\$ 94,414,650	\$ 150,828,097	\$ 116,275,305

TABLE 13-B (Continued)
TAX CREDITS CLAIMED ON RESIDENT PAY AND NO-PAY RETURNS

AGI Class	Number of Returns	Fuel Tax Credit	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Other Refundable Tax Credits
\$0 or Less	48,352	\$ 514,589	\$ 297,257	\$ 26,598	\$ 1,450,212	\$ 3,259,644
\$1 - \$2,999	40,757	\$ 36,662	\$ 137,251	\$ 20,757	\$ 1,757,049	\$ 36,913
\$3,000 - \$4,999	33,609	\$ 24,836	\$ 103,063	\$ 9,501	\$ 1,895,532	\$ 18,497
\$5,000 - \$9,999	92,470	\$ 54,742	\$ 566,006	\$ 37,915	\$ 8,571,156	\$ 2,161,793
\$10,000 - \$19,999	173,804	\$ 140,893	\$ 2,335,900	\$ 112,278	\$ 25,609,515	\$ 103,536
\$20,000 - \$29,999	151,631	\$ 155,474	\$ 3,399,860	\$ 112,240	\$ 17,933,603	\$ 133,875
\$30,000 - \$39,999	149,509	\$ 144,680	\$ 4,286,733	\$ 111,283	\$ 10,835,179	\$ 195,602
\$40,000 - \$49,999	130,631	\$ 130,742	\$ 2,619,821	\$ 87,663	\$ 3,245,190	\$ 267,212
\$50,000 - \$59,999	103,299	\$ 121,734	\$ 2,201,282	\$ 42,847	\$ 354,873	\$ 333,769
\$60,000 - \$74,999	115,439	\$ 165,172	\$ 3,758,388	\$ 46,062	\$ -	\$ 665,131
\$75,000 - \$99,999	135,219	\$ 223,211	\$ 5,148,484	\$ 47,024	\$ -	\$ 557,728
\$100,000 - \$124,999	93,618	\$ 203,355	\$ -	\$ -	\$ -	\$ 689,907
\$125,000 - \$149,999	59,382	\$ 124,131	\$ -	\$ -	\$ -	\$ 587,314
\$150,000 - \$199,999	58,005	\$ 177,553	\$ -	\$ -	\$ -	\$ 1,207,436
\$200,000 - \$249,999	24,928	\$ 97,244	\$ -	\$ -	\$ -	\$ 648,437
\$250,000 - \$499,999	32,078	\$ 159,228	\$ -	\$ -	\$ -	\$ 2,516,907
\$500,000 - \$999,999	8,836	\$ 85,093	\$ -	\$ -	\$ -	\$ 3,011,610
\$1,000,000 and Over	4,035	\$ 148,778	\$ -	\$ -	\$ -	\$ 6,376,051
Total	1,455,602	\$ 2,708,117	\$ 24,854,045	\$ 654,168	\$ 71,652,309	\$ 22,771,362

TABLE 14-B
RESIDENT PAY AND NO-PAY RETURNS BY TAXABLE INCOME

2021 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	96,077	\$ (1,763,271,698)	\$ 437,423,528	\$ -	218,683	27,869	\$ (8,760,619)
\$1 - \$1,676	28,693	\$ 142,492,104	\$ 10,967,759	\$ 24,529,781	47,823	5,566	\$ (1,967,984)
\$1,676 - \$3,352	32,516	\$ 211,607,130	\$ 12,580,918	\$ 82,337,899	53,171	5,933	\$ (2,532,330)
\$3,352 - \$6,704	71,488	\$ 656,528,506	\$ 32,613,505	\$ 362,183,430	119,085	15,010	\$ (9,577,661)
\$6,704 - \$15,084	166,575	\$ 2,594,890,218	\$ 137,031,732	\$ 1,793,881,306	281,525	46,596	\$ 484,087
\$15,084 - \$25,140	171,272	\$ 4,472,921,279	\$ 263,190,522	\$ 3,436,897,798	287,824	65,899	\$ 76,553,558
\$25,140 - \$33,520	141,719	\$ 5,159,489,001	\$ 331,649,049	\$ 4,151,433,052	228,736	60,330	\$ 141,204,436
\$33,520 - \$50,280	231,581	\$ 11,734,414,190	\$ 881,436,889	\$ 9,574,295,069	377,805	109,214	\$ 399,725,224
\$50,280 - \$75,420	197,226	\$ 14,865,253,246	\$ 1,256,937,026	\$ 12,145,354,946	363,929	132,219	\$ 559,842,128
\$75,420 and Over	318,455	\$ 64,508,420,558	\$ 9,352,100,495	\$ 49,752,256,766	668,680	334,451	\$ 2,903,854,811
Total	1,455,602	\$ 102,582,744,534	\$ 12,715,931,423	\$ 81,323,170,047	2,647,261	803,087	\$ 4,058,825,650

**TABLE 15-B
RESIDENT PAY RETURNS BY TAXABLE INCOME**

2021 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	95	\$ (33,423,593)	\$ 1,424,290	\$ -	195	59	\$ 338,854
\$1 - \$1,676	11	\$ 788,662	\$ 20,366	\$ 10,025	25	4	\$ 16,863
\$1,676 - \$3,352	14	\$ 544,255	\$ 84,709	\$ 38,243	24	7	\$ 11,948
\$3,352 - \$6,704	14,616	\$ 134,606,790	\$ 8,339,781	\$ 81,637,531	16,365	52	\$ 380,973
\$6,704 - \$15,084	97,942	\$ 1,639,943,875	\$ 124,592,304	\$ 1,113,457,110	148,024	3,854	\$ 17,947,445
\$15,084 - \$25,140	145,650	\$ 3,856,544,578	\$ 264,229,273	\$ 2,952,996,909	233,062	26,151	\$ 85,081,296
\$25,140 - \$33,520	137,151	\$ 4,998,443,785	\$ 327,987,689	\$ 4,021,013,475	219,582	52,952	\$ 143,163,752
\$33,520 - \$50,280	228,783	\$ 11,587,546,562	\$ 870,206,874	\$ 9,459,915,718	372,712	106,680	\$ 400,317,485
\$50,280 - \$75,420	195,092	\$ 14,694,846,508	\$ 1,237,868,834	\$ 12,015,578,422	360,149	131,136	\$ 561,018,087
\$75,420 and Over	316,059	\$ 63,348,441,917	\$ 9,101,154,876	\$ 49,007,265,270	663,345	332,834	\$ 2,910,402,391
Total	1,135,413	\$ 100,228,283,339	\$ 11,935,908,996	\$ 78,651,912,703	2,013,483	653,729	\$ 4,118,679,094

TABLE 16-B
RESIDENT NO-PAY RETURNS BY TAXABLE INCOME

2021 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	95,982	\$ (1,729,848,105)	\$ 435,999,238	\$ -	218,488	27,810	\$ (9,099,473)
\$1 - \$1,676	28,682	\$ 141,703,442	\$ 10,947,393	\$ 24,519,756	47,798	5,562	\$ (1,984,847)
\$1,676 - \$3,352	32,502	\$ 211,062,875	\$ 12,496,209	\$ 82,299,656	53,147	5,926	\$ (2,544,278)
\$3,352 - \$6,704	56,872	\$ 521,921,716	\$ 24,273,724	\$ 280,545,899	102,720	14,958	\$ (9,958,634)
\$6,704 - \$15,084	68,633	\$ 954,946,343	\$ 12,439,428	\$ 680,424,196	133,501	42,742	\$ (17,463,358)
\$15,084 - \$25,140	25,622	\$ 616,376,701	\$ (1,038,751)	\$ 483,900,889	54,762	39,748	\$ (8,527,738)
\$25,140 - \$33,520	4,568	\$ 161,045,216	\$ 3,661,360	\$ 130,419,577	9,154	7,378	\$ (1,959,316)
\$33,520 - \$50,280	2,798	\$ 146,867,628	\$ 11,230,015	\$ 114,379,351	5,093	2,534	\$ (592,261)
\$50,280 - \$75,420	2,134	\$ 170,406,738	\$ 19,068,192	\$ 129,776,524	3,780	1,083	\$ (1,175,959)
\$75,420 and Over	2,396	\$ 1,159,978,641	\$ 250,945,619	\$ 744,991,496	5,335	1,617	\$ (6,547,580)
Total	320,189	\$ 2,354,461,195	\$ 780,022,427	\$ 2,671,257,344	633,778	149,358	\$ (59,853,444)

**TABLE 1-C
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 Liability
\$ 0 or Less	66,748	\$ (3,083,619,504)	\$ 6,910,633	143,806	16,103	\$ (5,327,316)
\$ 1 - \$ 2,999	60,818	\$ 91,716,625	\$ 26,265,280	93,333	11,071	\$ (2,066,121)
\$ 3,000 - \$ 4,999	48,490	\$ 194,976,020	\$ 91,843,823	71,201	7,389	\$ (2,213,626)
\$ 5,000 - \$ 9,999	135,108	\$ 1,015,445,931	\$ 662,600,602	200,020	22,375	\$ (10,011,273)
\$ 10,000 - \$ 19,999	264,940	\$ 3,943,441,596	\$ 2,960,936,658	400,585	70,424	\$ 18,988,063
\$ 20,000 - \$ 29,999	241,021	\$ 6,033,045,605	\$ 4,784,274,826	352,515	83,610	\$ 116,794,233
\$ 30,000 - \$ 39,999	250,260	\$ 8,755,811,307	\$ 7,179,959,730	343,165	98,300	\$ 245,458,471
\$ 40,000 - \$ 49,999	231,094	\$ 10,370,675,439	\$ 8,582,983,866	304,374	102,056	\$ 343,047,072
\$ 50,000 - \$ 59,999	187,141	\$ 10,252,204,389	\$ 8,451,203,012	242,245	92,734	\$ 363,208,868
\$ 60,000 - \$ 74,999	194,701	\$ 13,023,644,572	\$ 10,605,916,097	252,033	110,091	\$ 484,264,936
\$ 75,000 - \$ 99,999	168,071	\$ 14,416,085,495	\$ 11,518,782,733	223,458	109,868	\$ 556,776,930
\$ 100,000 - \$ 124,999	78,951	\$ 8,775,685,724	\$ 6,876,870,897	109,475	55,217	\$ 350,763,348
\$ 125,000 - \$ 149,999	43,043	\$ 5,868,614,547	\$ 4,522,150,828	61,722	31,412	\$ 237,731,260
\$ 150,000 - \$ 199,999	42,751	\$ 7,330,288,161	\$ 5,570,830,953	63,397	31,571	\$ 295,116,634
\$ 200,000 - \$ 249,999	21,105	\$ 4,698,896,306	\$ 3,514,272,812	32,439	15,851	\$ 184,478,942
\$ 250,000 - \$ 499,999	35,455	\$ 12,138,088,382	\$ 8,813,520,099	56,884	27,707	\$ 429,223,571
\$ 500,000 - \$ 999,999	14,813	\$ 10,216,494,017	\$ 7,085,225,803	25,155	12,673	\$ 274,700,895
\$1,000,000 and Over	14,725	\$ 123,004,381,444	\$ 87,033,578,796	27,919	12,592	\$ 535,576,334
Total	2,099,235	\$ 237,045,876,056	\$ 178,288,127,448	3,003,726	911,044	\$ 4,416,511,221

**TABLE 2-C
TOTAL PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	537	\$ (47,143,708)	\$ 4,156,753	919	108	\$ 559,445
\$ 1 - \$ 2,999	530	\$ 682,356	\$ 3,364,078	690	83	\$ 66,032
\$ 3,000 - \$ 4,999	966	\$ 4,154,452	\$ 5,763,645	1,091	47	\$ 55,376
\$ 5,000 - \$ 9,999	37,475	\$ 306,847,253	\$ 242,117,805	42,006	922	\$ 1,844,030
\$ 10,000 - \$ 19,999	170,075	\$ 2,616,190,657	\$ 2,091,810,309	213,893	12,694	\$ 39,855,223
\$ 20,000 - \$ 29,999	204,512	\$ 5,149,302,464	\$ 4,181,296,605	279,131	40,867	\$ 125,256,419
\$ 30,000 - \$ 39,999	235,744	\$ 8,253,927,053	\$ 6,839,565,798	318,495	88,214	\$ 247,670,613
\$ 40,000 - \$ 49,999	221,785	\$ 9,953,645,431	\$ 8,292,741,915	290,164	98,113	\$ 343,778,692
\$ 50,000 - \$ 59,999	179,514	\$ 9,833,979,809	\$ 8,151,429,413	231,135	89,926	\$ 363,624,688
\$ 60,000 - \$ 74,999	186,101	\$ 12,447,821,851	\$ 10,187,004,547	239,554	106,745	\$ 484,763,915
\$ 75,000 - \$ 99,999	159,602	\$ 13,687,299,137	\$ 10,988,429,903	210,682	105,860	\$ 557,426,565
\$ 100,000 - \$ 124,999	74,327	\$ 8,261,430,804	\$ 6,503,449,579	102,035	52,950	\$ 351,177,090
\$ 125,000 - \$ 149,999	40,299	\$ 5,493,912,214	\$ 4,253,907,172	57,021	29,897	\$ 237,903,895
\$ 150,000 - \$ 199,999	39,591	\$ 6,786,740,145	\$ 5,184,875,860	57,871	29,745	\$ 295,429,578
\$ 200,000 - \$ 249,999	19,147	\$ 4,261,360,358	\$ 3,206,425,216	28,892	14,586	\$ 184,836,497
\$ 250,000 - \$ 499,999	30,980	\$ 10,567,792,536	\$ 7,747,967,921	48,446	24,559	\$ 430,722,054
\$ 500,000 - \$ 999,999	12,183	\$ 8,373,601,931	\$ 5,871,385,922	19,923	10,595	\$ 277,241,952
\$1,000,000 and Over	10,574	\$ 72,702,200,228	\$ 51,515,573,305	18,924	9,173	\$ 541,522,246
Total	1,623,942	\$ 178,653,744,971	\$ 135,271,265,746	2,160,872	715,084	\$ 4,483,734,310

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	66,211	\$ (3,036,475,796)	\$ 2,753,880	142,887	15,995	\$ (5,886,761)
\$ 1 - \$ 2,999	60,288	\$ 91,034,269	\$ 22,901,202	92,643	10,988	\$ (2,132,153)
\$ 3,000 - \$ 4,999	47,524	\$ 190,821,568	\$ 86,080,178	70,110	7,342	\$ (2,269,002)
\$ 5,000 - \$ 9,999	97,633	\$ 708,598,678	\$ 420,482,797	158,014	21,453	\$ (11,855,303)
\$ 10,000 - \$ 19,999	94,865	\$ 1,327,250,939	\$ 869,126,349	186,692	57,730	\$ (20,867,160)
\$ 20,000 - \$ 29,999	36,509	\$ 883,743,141	\$ 602,978,221	73,384	42,743	\$ (8,462,186)
\$ 30,000 - \$ 39,999	14,516	\$ 501,884,254	\$ 340,393,932	24,670	10,086	\$ (2,212,142)
\$ 40,000 - \$ 49,999	9,309	\$ 417,030,008	\$ 290,241,951	14,210	3,943	\$ (731,620)
\$ 50,000 - \$ 59,999	7,627	\$ 418,224,580	\$ 299,773,599	11,110	2,808	\$ (415,820)
\$ 60,000 - \$ 74,999	8,600	\$ 575,822,721	\$ 418,911,550	12,479	3,346	\$ (498,979)
\$ 75,000 - \$ 99,999	8,469	\$ 728,786,358	\$ 530,352,830	12,776	4,008	\$ (649,635)
\$ 100,000 - \$ 124,999	4,624	\$ 514,254,920	\$ 373,421,318	7,440	2,267	\$ (413,742)
\$ 125,000 - \$ 149,999	2,744	\$ 374,702,333	\$ 268,243,656	4,701	1,515	\$ (172,635)
\$ 150,000 - \$ 199,999	3,160	\$ 543,548,016	\$ 385,955,093	5,526	1,826	\$ (312,944)
\$ 200,000 - \$ 249,999	1,958	\$ 437,535,948	\$ 307,847,596	3,547	1,265	\$ (357,555)
\$ 250,000 - \$ 499,999	4,475	\$ 1,570,295,846	\$ 1,065,552,178	8,438	3,148	\$ (1,498,483)
\$ 500,000 - \$ 999,999	2,630	\$ 1,842,892,086	\$ 1,213,839,881	5,232	2,078	\$ (2,541,057)
\$1,000,000 and Over	4,151	\$ 50,302,181,216	\$ 35,518,005,491	8,995	3,419	\$ (5,945,912)
Total	475,293	\$ 58,392,131,085	\$ 43,016,861,702	842,854	195,960	\$ (67,223,089)

**TABLE 4-C
TOTAL SINGLE PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	19,970	\$ 152,072,644	\$ 122,470,209	20,031	30	\$ 938,558
\$ 10,000 - \$ 19,999	95,689	\$ 1,473,255,825	\$ 1,201,051,190	105,329	2,282	\$ 21,961,739
\$ 20,000 - \$ 29,999	110,847	\$ 2,791,926,990	\$ 2,309,723,934	139,403	18,350	\$ 68,845,954
\$ 30,000 - \$ 39,999	119,763	\$ 4,182,305,689	\$ 3,499,074,664	157,627	42,162	\$ 125,055,783
\$ 40,000 - \$ 49,999	100,151	\$ 4,483,393,689	\$ 3,758,811,404	130,499	34,303	\$ 154,852,079
\$ 50,000 - \$ 59,999	70,999	\$ 3,883,014,675	\$ 3,226,034,147	92,400	22,852	\$ 142,214,617
\$ 60,000 - \$ 74,999	63,705	\$ 4,248,090,367	\$ 3,468,071,081	83,992	20,301	\$ 162,206,407
\$ 75,000 - \$ 99,999	45,868	\$ 3,915,453,960	\$ 3,113,785,882	61,885	13,768	\$ 153,934,156
\$ 100,000 - \$ 124,999	18,376	\$ 2,038,310,345	\$ 1,580,711,927	25,644	4,932	\$ 83,214,365
\$ 125,000 - \$ 149,999	8,714	\$ 1,187,419,481	\$ 910,627,928	12,491	2,243	\$ 50,005,454
\$ 150,000 - \$ 199,999	8,176	\$ 1,399,709,498	\$ 1,064,497,986	12,220	1,917	\$ 59,239,748
\$ 200,000 - \$ 249,999	3,527	\$ 783,696,825	\$ 591,325,915	5,367	819	\$ 33,621,782
\$ 250,000 - \$ 499,999	5,388	\$ 1,836,333,159	\$ 1,356,095,159	8,214	1,068	\$ 75,700,811
\$ 500,000 - \$ 999,999	1,820	\$ 1,238,387,704	\$ 879,427,984	2,761	315	\$ 42,054,049
\$1,000,000 And Over	1,490	\$ 10,337,383,118	\$ 7,403,772,899	2,229	316	\$ 74,934,852
Total	674,483	\$ 43,950,753,969	\$ 34,485,482,309	860,092	165,658	\$ 1,248,780,354

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	28,053	\$ (725,281,169)	\$ 370,117	44,151	5,773	\$ (1,332,881)
\$ 1 - \$ 2,999	36,151	\$ 57,660,178	\$ 5,114,342	46,808	7,392	\$ (1,574,450)
\$ 3,000 - \$ 4,999	31,384	\$ 126,195,468	\$ 54,494,886	39,008	5,050	\$ (1,806,325)
\$ 5,000 - \$ 9,999	66,586	\$ 482,921,905	\$ 311,790,758	88,587	14,898	\$ (10,263,373)
\$ 10,000 - \$ 19,999	61,558	\$ 852,077,669	\$ 604,008,527	103,267	43,193	\$ (17,136,768)
\$ 20,000 - \$ 29,999	20,632	\$ 493,733,135	\$ 348,097,250	38,372	30,225	\$ (6,464,573)
\$ 30,000 - \$ 39,999	5,913	\$ 203,478,036	\$ 136,140,558	9,949	5,153	\$ (1,611,462)
\$ 40,000 - \$ 49,999	2,754	\$ 123,017,869	\$ 76,343,370	4,163	1,074	\$ (162,771)
\$ 50,000 - \$ 59,999	2,040	\$ 111,619,658	\$ 71,620,044	2,929	464	\$ (105,524)
\$ 60,000 - \$ 74,999	2,209	\$ 147,549,706	\$ 97,297,402	3,091	418	\$ (51,737)
\$ 75,000 - \$ 99,999	1,806	\$ 154,351,846	\$ 102,774,640	2,568	353	\$ (55,367)
\$ 100,000 - \$ 124,999	792	\$ 88,229,795	\$ 59,408,218	1,109	132	\$ (134,778)
\$ 125,000 - \$ 149,999	481	\$ 65,840,122	\$ 43,167,624	706	73	\$ (29,736)
\$ 150,000 - \$ 199,999	503	\$ 86,465,627	\$ 57,439,039	731	77	\$ (43,756)
\$ 200,000 - \$ 249,999	303	\$ 67,439,424	\$ 45,867,806	451	66	\$ (23,603)
\$ 250,000 - \$ 499,999	611	\$ 210,010,803	\$ 133,708,760	924	125	\$ (352,978)
\$ 500,000 - \$ 999,999	350	\$ 244,195,077	\$ 152,780,202	525	67	\$ (240,630)
\$1,000,000 and Over	513	\$ 5,190,107,710	\$ 3,540,424,610	776	116	\$ (389,961)
Total	262,639	\$ 7,979,612,859	\$ 5,840,848,153	388,115	114,649	\$ (41,780,673)

TABLE 6-C
TOTAL MARRIED JOINT PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	52	\$ (24,751,457)	\$ 440,315	134	48	\$ 200,005
\$ 10,000 - \$ 19,999	3,958	\$ 69,010,680	\$ 42,319,029	13,043	521	\$ 464,609
\$ 20,000 - \$ 29,999	11,343	\$ 287,766,137	\$ 194,558,966	34,376	3,364	\$ 4,087,836
\$ 30,000 - \$ 39,999	15,887	\$ 556,991,700	\$ 418,374,447	42,993	12,620	\$ 11,439,319
\$ 40,000 - \$ 49,999	16,044	\$ 720,515,647	\$ 564,435,146	40,629	16,068	\$ 20,264,217
\$ 50,000 - \$ 59,999	13,504	\$ 739,990,636	\$ 589,723,364	33,562	14,442	\$ 24,074,543
\$ 60,000 - \$ 74,999	15,807	\$ 1,061,352,104	\$ 852,701,437	38,271	17,471	\$ 37,100,451
\$ 75,000 - \$ 99,999	17,831	\$ 1,540,220,102	\$ 1,237,187,475	42,479	20,355	\$ 57,165,608
\$ 100,000 - \$ 124,999	10,562	\$ 1,177,349,064	\$ 940,131,702	25,177	11,891	\$ 44,962,667
\$ 125,000 - \$ 149,999	6,593	\$ 899,537,744	\$ 699,958,726	15,708	7,311	\$ 34,107,741
\$ 150,000 - \$ 199,999	6,988	\$ 1,199,235,895	\$ 914,361,930	16,915	7,852	\$ 43,873,789
\$ 200,000 - \$ 249,999	3,716	\$ 828,221,538	\$ 613,002,292	9,218	4,026	\$ 28,746,373
\$ 250,000 - \$ 499,999	7,134	\$ 2,474,673,697	\$ 1,784,317,616	17,740	8,004	\$ 77,176,393
\$ 500,000 - \$ 999,999	3,635	\$ 2,543,826,374	\$ 1,763,481,999	8,910	4,262	\$ 62,293,105
\$1,000,000 And Over	4,373	\$ 35,256,674,606	\$ 24,806,164,487	10,735	4,777	\$ 204,457,073
Total	137,427	\$ 49,330,614,467	\$ 35,421,158,931	349,890	133,012	\$ 650,413,729

**TABLE 7-C
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 Liability
\$ 0 or Less	21,447	\$ (2,028,338,524)	\$ 987,916	72,185	8,354	\$ (4,316,901)
\$ 1 - \$ 2,999	6,114	\$ 8,773,681	\$ 118,638	21,068	1,849	\$ (428,712)
\$ 3,000 - \$ 4,999	3,943	\$ 15,774,003	\$ 99,914	13,672	1,110	\$ (301,315)
\$ 5,000 - \$ 9,999	10,846	\$ 81,741,906	\$ 22,460,546	37,693	2,834	\$ (973,111)
\$ 10,000 - \$ 19,999	18,893	\$ 271,570,453	\$ 132,730,667	62,492	8,594	\$ (2,648,570)
\$ 20,000 - \$ 29,999	8,776	\$ 214,015,332	\$ 125,734,481	26,026	9,245	\$ (1,536,209)
\$ 30,000 - \$ 39,999	2,548	\$ 86,907,678	\$ 39,413,362	7,452	2,864	\$ (339,082)
\$ 40,000 - \$ 49,999	1,338	\$ 59,943,181	\$ 27,670,953	3,968	1,134	\$ (143,332)
\$ 50,000 - \$ 59,999	996	\$ 54,613,299	\$ 27,906,448	2,918	814	\$ (113,936)
\$ 60,000 - \$ 74,999	1,251	\$ 83,940,962	\$ 48,983,984	3,506	924	\$ (350,064)
\$ 75,000 - \$ 99,999	1,598	\$ 138,865,469	\$ 87,454,546	4,338	1,281	\$ (114,551)
\$ 100,000 - \$ 124,999	1,232	\$ 137,547,607	\$ 91,284,230	3,240	989	\$ (160,458)
\$ 125,000 - \$ 149,999	908	\$ 124,220,405	\$ 84,698,768	2,340	792	\$ (104,127)
\$ 150,000 - \$ 199,999	1,171	\$ 202,246,397	\$ 134,934,500	2,960	979	\$ (86,854)
\$ 200,000 - \$ 249,999	797	\$ 178,035,353	\$ 117,248,815	2,031	744	\$ (95,847)
\$ 250,000 - \$ 499,999	2,083	\$ 741,531,705	\$ 479,633,463	5,292	1,991	\$ (743,419)
\$ 500,000 - \$ 999,999	1,467	\$ 1,030,520,115	\$ 659,769,825	3,662	1,476	\$ (1,353,891)
\$1,000,000 and Over	2,774	\$ 38,331,805,903	\$ 26,712,269,404	7,077	2,795	\$ (4,460,917)
Total	88,182	\$ 39,733,714,925	\$ 28,793,400,460	281,920	48,769	\$ (18,271,296)

TABLE 8-C
TOTAL MARRIED SEPARATE PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	459	\$ (8,084,379)	\$ 3,783,823	758	56	\$ 262,420
\$ 1 - \$ 2,999	527	\$ 677,494	\$ 3,364,078	682	83	\$ 61,431
\$ 3,000 - \$ 4,999	957	\$ 4,116,382	\$ 5,571,908	1,081	45	\$ 50,496
\$ 5,000 - \$ 9,999	17,543	\$ 140,509,669	\$ 119,771,948	22,020	898	\$ 1,011,973
\$ 10,000 - \$ 19,999	70,428	\$ 1,073,924,152	\$ 848,440,090	95,521	9,891	\$ 17,428,875
\$ 20,000 - \$ 29,999	82,322	\$ 2,069,609,337	\$ 1,677,013,705	105,352	19,153	\$ 52,322,629
\$ 30,000 - \$ 39,999	100,094	\$ 3,514,629,664	\$ 2,922,116,687	117,875	33,432	\$ 111,175,511
\$ 40,000 - \$ 49,999	105,590	\$ 4,749,736,095	\$ 3,969,495,365	119,036	47,742	\$ 168,662,396
\$ 50,000 - \$ 59,999	95,011	\$ 5,210,974,498	\$ 4,335,671,902	105,173	52,632	\$ 197,335,528
\$ 60,000 - \$ 74,999	106,589	\$ 7,138,379,380	\$ 5,866,232,029	117,291	68,973	\$ 285,457,057
\$ 75,000 - \$ 99,999	95,903	\$ 8,231,625,075	\$ 6,637,456,546	106,318	71,737	\$ 346,326,801
\$ 100,000 - \$ 124,999	45,389	\$ 5,045,771,395	\$ 3,982,605,950	51,214	36,127	\$ 223,000,058
\$ 125,000 - \$ 149,999	24,992	\$ 3,406,954,989	\$ 2,643,320,518	28,822	20,343	\$ 153,790,700
\$ 150,000 - \$ 199,999	24,427	\$ 4,187,794,752	\$ 3,206,015,944	28,736	19,976	\$ 192,316,041
\$ 200,000 - \$ 249,999	11,904	\$ 2,649,441,995	\$ 2,002,097,009	14,307	9,741	\$ 122,468,342
\$ 250,000 - \$ 499,999	18,458	\$ 6,256,785,680	\$ 4,607,555,146	22,492	15,487	\$ 277,844,850
\$ 500,000 - \$ 999,999	6,728	\$ 4,591,387,853	\$ 3,228,475,939	8,252	6,018	\$ 172,894,798
\$1,000,000 and Over	4,711	\$ 27,108,142,504	\$ 19,305,635,919	5,960	4,080	\$ 262,130,321
Total	812,032	\$ 85,372,376,535	\$ 65,364,624,506	950,890	416,414	\$ 2,584,540,227

TABLE 9-C
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 Liability
\$ 0 or Less	16,711	\$ (282,856,103)	\$ 1,395,847	26,551	1,868	\$ (236,979)
\$ 1 - \$ 2,999	18,023	\$ 24,600,410	\$ 17,668,222	24,767	1,747	\$ (128,991)
\$ 3,000 - \$ 4,999	12,197	\$ 48,852,097	\$ 31,485,378	17,430	1,182	\$ (161,362)
\$ 5,000 - \$ 9,999	20,201	\$ 143,934,867	\$ 86,231,493	31,734	3,721	\$ (618,819)
\$ 10,000 - \$ 19,999	14,414	\$ 203,602,817	\$ 132,387,155	20,933	5,943	\$ (1,081,822)
\$ 20,000 - \$ 29,999	7,101	\$ 175,994,674	\$ 129,146,490	8,986	3,273	\$ (461,404)
\$ 30,000 - \$ 39,999	6,055	\$ 211,498,540	\$ 164,840,012	7,269	2,069	\$ (261,598)
\$ 40,000 - \$ 49,999	5,217	\$ 234,068,958	\$ 186,227,628	6,079	1,735	\$ (425,517)
\$ 50,000 - \$ 59,999	4,591	\$ 251,991,623	\$ 200,247,107	5,263	1,530	\$ (196,360)
\$ 60,000 - \$ 74,999	5,140	\$ 344,332,053	\$ 272,630,164	5,882	2,004	\$ (97,178)
\$ 75,000 - \$ 99,999	5,065	\$ 435,569,043	\$ 340,123,644	5,870	2,374	\$ (479,717)
\$ 100,000 - \$ 124,999	2,600	\$ 288,477,518	\$ 222,728,870	3,091	1,146	\$ (118,506)
\$ 125,000 - \$ 149,999	1,355	\$ 184,641,806	\$ 140,377,264	1,655	650	\$ (38,772)
\$ 150,000 - \$ 199,999	1,486	\$ 254,835,992	\$ 193,581,554	1,835	770	\$ (182,334)
\$ 200,000 - \$ 249,999	858	\$ 192,061,171	\$ 144,730,975	1,065	455	\$ (238,105)
\$ 250,000 - \$ 499,999	1,781	\$ 618,753,338	\$ 452,209,955	2,222	1,032	\$ (402,086)
\$ 500,000 - \$ 999,999	813	\$ 568,176,894	\$ 401,289,854	1,045	535	\$ (946,536)
\$1,000,000 and Over	864	\$ 6,780,267,603	\$ 5,265,311,477	1,142	508	\$ (1,095,034)
Total	124,472	\$ 10,678,803,301	\$ 8,382,613,089	172,819	32,542	\$ (7,171,120)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
NONRESIDENT	237,798	\$ 134,463,131,522	\$ 96,964,957,401	356,465	107,957	\$ 357,685,571
ADAIR	4,956	\$ 278,683,417	\$ 215,736,155	7,482	2,085	\$ 7,675,989
ADAMS	2,341	\$ 97,998,905	\$ 82,871,415	3,545	966	\$ 3,883,848
ALLAMAKEE	8,171	\$ 314,526,128	\$ 271,808,512	12,323	3,610	\$ 10,379,437
APPANOOSE	6,620	\$ 246,352,766	\$ 211,278,375	10,094	2,894	\$ 9,483,102
AUDUBON	3,379	\$ 123,041,705	\$ 117,409,061	5,245	1,388	\$ 3,674,946
BENTON	15,649	\$ 758,240,677	\$ 614,753,750	22,228	6,581	\$ 30,525,034
BLACK HAWK	73,912	\$ 3,849,641,430	\$ 3,038,398,069	106,129	30,741	\$ 154,133,677
BOONE	16,123	\$ 794,666,597	\$ 633,451,186	22,950	6,383	\$ 31,779,574
BREMER	15,005	\$ 794,973,907	\$ 637,974,416	21,717	6,306	\$ 33,087,057
BUCHANAN	12,204	\$ 594,074,008	\$ 487,872,894	17,471	5,853	\$ 22,988,294
BUENA VISTA	11,887	\$ 560,675,377	\$ 463,010,702	17,211	6,425	\$ 21,772,619
BUTLER	8,633	\$ 380,012,240	\$ 316,116,389	12,937	3,489	\$ 15,259,917
CALHOUN	5,515	\$ 240,815,114	\$ 201,422,238	8,414	2,232	\$ 9,795,821
CARROLL	13,058	\$ 660,552,513	\$ 533,830,041	18,884	5,553	\$ 25,844,273
CASS	7,701	\$ 348,491,204	\$ 283,037,663	11,613	3,170	\$ 13,194,666
CEDAR	11,438	\$ 550,704,787	\$ 455,704,813	16,517	4,473	\$ 22,863,090
CERRO GORDO	25,618	\$ 1,394,708,617	\$ 1,101,743,807	37,519	9,486	\$ 55,563,085
CHEROKEE	6,927	\$ 309,587,899	\$ 259,901,830	10,391	2,741	\$ 12,029,311
CHICKASAW	7,219	\$ 361,235,296	\$ 304,198,829	10,521	2,885	\$ 14,261,012
CLARKE	5,325	\$ 216,049,891	\$ 179,632,991	7,924	2,617	\$ 8,146,630
CLAY	10,173	\$ 501,803,379	\$ 401,469,390	14,906	4,089	\$ 19,365,578

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CLAYTON	10,189	\$ 432,468,505	\$ 364,166,431	15,651	4,034	\$ 15,257,470
CLINTON	27,055	\$ 1,194,968,472	\$ 968,730,665	39,802	11,426	\$ 45,937,967
CRAWFORD	9,323	\$ 408,570,327	\$ 343,604,948	13,702	4,804	\$ 16,126,122
DALLAS	59,971	\$ 5,436,847,256	\$ 4,075,645,731	79,118	29,698	\$ 230,176,892
DAVIS	4,542	\$ 193,542,316	\$ 168,838,934	7,058	2,953	\$ 8,238,284
DECATUR	3,782	\$ 138,970,565	\$ 114,041,799	5,906	1,871	\$ 4,756,965
DELAWARE	10,765	\$ 475,955,515	\$ 402,195,749	15,517	4,497	\$ 19,295,002
DES MOINES	23,465	\$ 1,081,592,382	\$ 872,899,749	34,859	9,685	\$ 41,123,394
DICKINSON	11,776	\$ 765,061,001	\$ 587,007,637	17,974	3,777	\$ 29,603,659
DUBUQUE	61,344	\$ 3,452,439,398	\$ 2,678,526,803	86,502	24,361	\$ 129,983,492
EMMET	5,406	\$ 232,589,257	\$ 192,154,529	8,064	2,141	\$ 8,260,828
FAYETTE	10,920	\$ 440,781,033	\$ 367,914,401	16,344	4,414	\$ 16,800,798
FLOYD	9,059	\$ 408,407,677	\$ 350,497,923	13,409	3,961	\$ 17,265,001
FRANKLIN	5,517	\$ 270,507,962	\$ 222,956,978	8,402	2,472	\$ 10,372,083
FREMONT	3,836	\$ 190,619,216	\$ 152,096,602	5,839	1,594	\$ 6,374,662
GREENE	5,152	\$ 221,541,886	\$ 187,792,442	7,816	2,133	\$ 8,997,163
GRUNDY	7,346	\$ 414,672,545	\$ 331,633,256	10,670	3,113	\$ 16,846,087
GUTHRIE	6,409	\$ 342,576,717	\$ 270,346,892	9,645	2,491	\$ 13,866,471
HAMILTON	8,568	\$ 457,153,844	\$ 362,750,835	12,634	3,605	\$ 17,414,313
HANCOCK	6,373	\$ 310,124,293	\$ 254,420,965	9,453	2,512	\$ 12,419,962
HARDIN	9,984	\$ 425,200,216	\$ 361,522,190	14,891	4,005	\$ 17,364,817
HARRISON	8,416	\$ 417,202,514	\$ 339,048,088	12,203	3,768	\$ 12,493,856

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
HENRY	10,919	\$ 449,710,417	\$ 372,311,874	16,096	4,642	\$ 17,357,458
HOWARD	5,904	\$ 258,112,275	\$ 218,287,255	8,544	2,609	\$ 9,614,302
HUMBOLDT	5,629	\$ 281,960,222	\$ 230,670,807	8,339	2,528	\$ 11,521,243
IDA	4,172	\$ 238,805,872	\$ 188,938,004	6,145	1,772	\$ 8,875,240
IOWA	10,536	\$ 503,475,076	\$ 412,579,542	14,950	4,299	\$ 20,564,715
JACKSON	11,729	\$ 499,892,705	\$ 418,329,113	17,257	4,659	\$ 19,251,531
JASPER	21,519	\$ 1,005,629,990	\$ 811,715,108	31,100	9,158	\$ 39,976,696
JEFFERSON	8,570	\$ 404,608,855	\$ 337,228,242	13,486	3,060	\$ 16,674,580
JOHNSON	86,649	\$ 5,640,032,158	\$ 4,375,742,160	115,873	33,031	\$ 236,957,295
JONES	11,534	\$ 541,100,082	\$ 443,551,786	17,075	4,586	\$ 21,852,419
KEOKUK	5,606	\$ 221,257,902	\$ 192,070,773	8,573	2,483	\$ 8,825,494
KOSSUTH	9,043	\$ 451,461,699	\$ 363,452,786	13,586	3,526	\$ 17,003,295
LEE	17,899	\$ 860,934,712	\$ 680,086,773	27,006	7,652	\$ 30,777,649
LINN	136,988	\$ 8,028,907,716	\$ 6,253,879,733	190,589	56,639	\$ 326,648,649
LOUISA	6,308	\$ 267,319,007	\$ 220,646,274	9,112	2,727	\$ 10,401,509
LUCAS	4,846	\$ 190,514,539	\$ 161,991,689	7,262	2,262	\$ 7,554,459
LYON	7,143	\$ 358,511,233	\$ 300,370,339	10,177	3,798	\$ 14,045,206
MADISON	10,057	\$ 539,910,897	\$ 429,625,275	14,264	4,565	\$ 22,524,910
MAHASKA	12,022	\$ 572,363,083	\$ 467,640,623	17,330	5,447	\$ 22,734,019
MARION	19,920	\$ 1,079,909,453	\$ 852,488,510	28,547	8,761	\$ 42,703,982
MARSHALL	21,988	\$ 987,493,899	\$ 809,392,503	32,399	10,896	\$ 38,694,571
MILLS	8,189	\$ 483,806,815	\$ 382,768,165	12,073	3,774	\$ 12,801,010

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
MITCHELL	6,358	\$ 320,031,368	\$ 266,029,298	9,372	2,668	\$ 12,388,728
MONONA	4,756	\$ 209,342,124	\$ 174,954,863	7,173	1,968	\$ 8,179,504
MONROE	4,199	\$ 188,356,331	\$ 156,925,040	6,293	1,897	\$ 7,680,716
MONTGOMERY	5,811	\$ 246,625,474	\$ 200,559,681	8,686	2,442	\$ 9,227,302
MUSCATINE	25,202	\$ 1,214,030,223	\$ 978,273,123	35,999	11,349	\$ 48,487,250
O'BRIEN	8,585	\$ 403,573,925	\$ 334,054,597	12,635	3,688	\$ 15,379,864
OSCEOLA	3,633	\$ 152,180,707	\$ 137,989,463	5,378	1,535	\$ 6,225,271
PAGE	7,925	\$ 337,331,816	\$ 272,997,375	11,961	3,247	\$ 12,185,479
PALO ALTO	5,196	\$ 229,933,081	\$ 190,177,941	7,685	2,105	\$ 8,650,202
PLYMOUTH	15,609	\$ 840,469,170	\$ 688,664,350	22,245	7,086	\$ 33,811,208
POCAHONTAS	3,962	\$ 171,530,409	\$ 145,807,930	6,121	1,628	\$ 6,767,911
POLK	300,250	\$ 19,275,629,237	\$ 14,943,336,599	405,901	133,834	\$ 799,171,071
POTTAWATTAMIE	52,223	\$ 2,637,921,324	\$ 2,079,426,010	75,419	23,372	\$ 70,800,368
POWESHIEK	10,696	\$ 558,101,091	\$ 434,072,171	15,798	3,989	\$ 20,226,378
RINGGOLD	2,566	\$ 97,551,868	\$ 89,737,388	4,050	1,185	\$ 4,214,320
SAC	5,939	\$ 274,250,636	\$ 227,509,623	9,006	2,355	\$ 11,281,677
SCOTT	102,810	\$ 6,289,297,778	\$ 4,908,384,624	146,000	44,871	\$ 257,401,831
SHELBY	7,268	\$ 364,911,712	\$ 294,937,137	10,693	2,885	\$ 13,312,433
SIoux	20,218	\$ 1,085,029,334	\$ 911,071,499	28,368	11,062	\$ 42,122,965
STORY	51,139	\$ 2,994,995,514	\$ 2,331,306,822	69,260	17,610	\$ 124,131,385
TAMA	9,580	\$ 624,302,581	\$ 451,426,324	14,284	4,154	\$ 16,494,057
TAYLOR	3,208	\$ 122,348,449	\$ 108,551,531	5,021	1,442	\$ 4,781,593

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
UNION	6,668	\$ 263,517,505	\$ 224,588,570	10,094	2,962	\$ 10,434,611
VAN BUREN	3,857	\$ 144,678,122	\$ 124,043,768	6,000	1,921	\$ 5,534,508
WAPELLO	18,481	\$ 785,919,550	\$ 650,729,750	27,324	9,092	\$ 30,582,330
WARREN	32,378	\$ 1,949,770,506	\$ 1,527,277,284	44,847	14,551	\$ 80,715,949
WASHINGTON	13,344	\$ 640,824,651	\$ 516,775,649	19,371	6,116	\$ 24,511,661
WAYNE	3,360	\$ 124,855,209	\$ 115,035,179	5,191	1,976	\$ 5,221,765
WEBSTER	19,655	\$ 935,162,699	\$ 756,108,068	28,684	8,531	\$ 37,087,996
WINNEBAGO	6,444	\$ 290,643,877	\$ 239,998,493	9,549	2,466	\$ 11,113,858
WINNESHIEK	12,109	\$ 580,703,274	\$ 487,828,109	17,961	4,165	\$ 22,680,770
WOODBURY	58,416	\$ 2,775,109,964	\$ 2,231,015,681	82,452	29,616	\$ 96,776,390
WORTH	4,420	\$ 201,225,982	\$ 165,667,400	6,512	1,797	\$ 7,459,100
WRIGHT	6,950	\$ 298,241,682	\$ 253,725,300	10,665	3,366	\$ 11,742,719
Total	2,099,235	\$ 237,045,876,056	\$ 178,288,127,448	3,003,726	911,044	\$ 4,416,511,221

TABLE 11-C
TOTAL PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ 0 or Less	16,220	\$ (1,644,211,347)	\$ 145,372,238	\$ 208,206,685	\$ 6,363,182	\$ (3,421,347)
\$ 1 - \$ 2,999	13,862	\$ 19,287,131	\$ (629,562)	\$ 15,862,149	\$ 19,426,314	\$ (14,836)
\$ 3,000 - \$ 4,999	9,380	\$ 37,644,337	\$ 2,739,277	\$ 14,614,691	\$ 27,809,658	\$ (17,515)
\$ 5,000 - \$ 9,999	25,704	\$ 194,066,136	\$ 13,339,577	\$ 62,724,751	\$ 132,547,827	\$ 502,412
\$ 10,000 - \$ 19,999	72,147	\$ 1,104,165,326	\$ 84,185,627	\$ 338,758,921	\$ 721,035,232	\$ 11,005,622
\$ 20,000 - \$ 29,999	83,766	\$ 2,102,933,395	\$ 164,660,504	\$ 498,280,095	\$ 1,476,941,820	\$ 39,043,798
\$ 30,000 - \$ 39,999	102,726	\$ 3,611,369,166	\$ 263,239,508	\$ 620,373,322	\$ 2,741,633,162	\$ 94,437,286
\$ 40,000 - \$ 49,999	114,845	\$ 5,172,732,296	\$ 391,437,185	\$ 720,021,499	\$ 4,061,759,746	\$ 159,793,915
\$ 50,000 - \$ 59,999	110,767	\$ 6,080,945,166	\$ 503,483,593	\$ 749,255,121	\$ 4,822,012,313	\$ 203,525,103
\$ 60,000 - \$ 74,999	132,383	\$ 8,877,286,406	\$ 832,214,139	\$ 1,007,304,522	\$ 7,016,227,527	\$ 315,970,170
\$ 75,000 - \$ 99,999	128,227	\$ 11,026,012,429	\$ 1,185,909,094	\$ 1,187,362,751	\$ 8,609,734,233	\$ 413,971,184
\$ 100,000 - \$ 124,999	64,857	\$ 7,215,344,136	\$ 884,708,664	\$ 749,654,673	\$ 5,543,798,027	\$ 282,219,396
\$ 125,000 - \$ 149,999	36,807	\$ 5,021,529,479	\$ 670,487,404	\$ 505,700,368	\$ 3,806,975,132	\$ 199,683,268
\$ 150,000 - \$ 199,999	37,643	\$ 6,458,325,549	\$ 929,737,554	\$ 633,688,433	\$ 4,836,085,110	\$ 256,338,484
\$ 200,000 - \$ 249,999	18,877	\$ 4,203,592,633	\$ 667,694,677	\$ 406,948,230	\$ 3,094,692,518	\$ 162,289,284
\$ 250,000 - \$ 499,999	32,620	\$ 11,200,365,598	\$ 2,008,999,638	\$ 1,090,942,686	\$ 8,021,523,003	\$ 389,904,210
\$ 500,000 - \$ 999,999	14,059	\$ 9,707,508,684	\$ 2,063,644,794	\$ 935,708,800	\$ 6,653,164,434	\$ 257,325,253
\$1,000,000 and Over	14,242	\$ 118,327,979,939	\$ 17,557,562,619	\$ 16,326,460,942	\$ 82,746,393,181	\$ 482,522,947
Total	1,029,132	\$ 198,716,876,459	\$ 28,368,786,530	\$ 26,071,868,639	\$144,338,122,419	\$ 3,265,078,634

TABLE 12-C
TOTAL PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ 0 or Less	50,528	\$ (1,439,408,157)	\$ 14,678,477	\$ 160,074,189	\$ 547,451	\$ (1,905,969)
\$ 1 - \$ 2,999	46,956	\$ 72,429,494	\$ 673,383	\$ 68,728,179	\$ 6,838,966	\$ (2,051,285)
\$ 3,000 - \$ 4,999	39,110	\$ 157,331,683	\$ (91,435)	\$ 94,214,610	\$ 64,034,165	\$ (2,196,111)
\$ 5,000 - \$ 9,999	109,404	\$ 821,379,795	\$ 7,207,976	\$ 285,160,105	\$ 530,052,775	\$ (10,513,685)
\$ 10,000 - \$ 19,999	192,793	\$ 2,839,276,270	\$ 59,894,227	\$ 535,151,942	\$ 2,239,901,426	\$ 7,982,441
\$ 20,000 - \$ 29,999	157,255	\$ 3,930,112,210	\$ 158,116,876	\$ 454,873,785	\$ 3,307,333,006	\$ 77,750,435
\$ 30,000 - \$ 39,999	147,534	\$ 5,144,442,141	\$ 264,930,343	\$ 426,792,483	\$ 4,438,326,568	\$ 151,021,185
\$ 40,000 - \$ 49,999	116,249	\$ 5,197,943,143	\$ 326,530,139	\$ 336,100,581	\$ 4,521,224,120	\$ 183,253,157
\$ 50,000 - \$ 59,999	76,374	\$ 4,171,259,223	\$ 306,651,036	\$ 221,674,435	\$ 3,629,190,699	\$ 159,683,765
\$ 60,000 - \$ 74,999	62,318	\$ 4,146,358,166	\$ 351,734,502	\$ 186,387,714	\$ 3,589,688,570	\$ 168,294,766
\$ 75,000 - \$ 99,999	39,844	\$ 3,390,073,066	\$ 333,270,587	\$ 124,562,845	\$ 2,909,048,500	\$ 142,805,746
\$ 100,000 - \$ 124,999	14,094	\$ 1,560,341,588	\$ 165,576,462	\$ 45,796,991	\$ 1,333,072,870	\$ 68,543,952
\$ 125,000 - \$ 149,999	6,236	\$ 847,085,068	\$ 99,652,855	\$ 20,138,598	\$ 715,175,696	\$ 38,047,992
\$ 150,000 - \$ 199,999	5,108	\$ 871,962,612	\$ 107,189,591	\$ 16,293,726	\$ 734,745,843	\$ 38,778,150
\$ 200,000 - \$ 249,999	2,228	\$ 495,303,673	\$ 58,893,728	\$ 7,034,061	\$ 419,580,294	\$ 22,189,658
\$ 250,000 - \$ 499,999	2,835	\$ 937,722,784	\$ 122,227,383	\$ 9,085,520	\$ 791,997,096	\$ 39,319,361
\$ 500,000 - \$ 999,999	754	\$ 508,985,333	\$ 71,749,346	\$ 2,457,898	\$ 432,061,369	\$ 17,375,642
\$1,000,000 and Over	483	\$ 4,676,401,505	\$ 367,804,383	\$ 1,793,850	\$ 4,287,185,615	\$ 53,053,387
Total	1,070,103	\$ 38,328,999,597	\$ 2,816,689,859	\$ 2,996,321,512	\$ 33,950,005,029	\$ 1,151,432,587

TABLE 13-C
TAX CREDITS CLAIMED ON TOTAL PAY AND NO-PAY RETURNS

AGI Class	Number of Taxpayers	Tuition and Textbook Tax Credit	Firefighter/EMS/ Reserve Peace Officer Tax Credit	Nonresident/ Part-Year Resident Credit	Out-of-State Tax Credit	Other Nonrefundable Tax Credits
\$ 0 or Less	66,748	\$ 156,615	\$ 31,323	\$ 312,255	\$ 3,630	\$ 116,290
\$ 1 - \$ 2,999	60,818	\$ 34,608	\$ 7,871	\$ 90,431	\$ 297	\$ 1,185
\$ 3,000 - \$ 4,999	48,490	\$ 15,976	\$ 6,688	\$ 13,929	\$ 489	\$ 8,224
\$ 5,000 - \$ 9,999	135,108	\$ 83,543	\$ 37,873	\$ 230,780	\$ 19,005	\$ 5,592
\$ 10,000 - \$ 19,999	264,940	\$ 652,215	\$ 168,988	\$ 3,506,502	\$ 488,246	\$ 80,861
\$ 20,000 - \$ 29,999	241,021	\$ 1,209,990	\$ 230,051	\$ 9,893,517	\$ 1,712,653	\$ 300,998
\$ 30,000 - \$ 39,999	250,260	\$ 1,876,698	\$ 351,629	\$ 17,144,497	\$ 4,178,576	\$ 557,723
\$ 40,000 - \$ 49,999	231,094	\$ 2,347,709	\$ 556,546	\$ 22,222,501	\$ 7,039,336	\$ 741,444
\$ 50,000 - \$ 59,999	187,141	\$ 2,519,014	\$ 542,932	\$ 25,025,282	\$ 8,597,303	\$ 937,255
\$ 60,000 - \$ 74,999	194,701	\$ 3,230,096	\$ 566,693	\$ 39,795,521	\$ 12,417,822	\$ 1,618,921
\$ 75,000 - \$ 99,999	168,071	\$ 3,775,984	\$ 423,316	\$ 62,261,900	\$ 16,279,954	\$ 2,703,827
\$ 100,000 - \$ 124,999	78,951	\$ 2,078,074	\$ 136,828	\$ 53,891,857	\$ 10,485,203	\$ 2,342,201
\$ 125,000 - \$ 149,999	43,043	\$ 1,282,895	\$ 66,357	\$ 44,808,402	\$ 7,264,873	\$ 2,292,812
\$ 150,000 - \$ 199,999	42,751	\$ 1,357,835	\$ 43,248	\$ 72,530,168	\$ 9,246,215	\$ 3,653,921
\$ 200,000 - \$ 249,999	21,105	\$ 677,103	\$ 17,214	\$ 57,495,547	\$ 5,853,088	\$ 3,122,065
\$ 250,000 - \$ 499,999	35,455	\$ 1,219,786	\$ 23,616	\$ 208,774,180	\$ 15,215,217	\$ 11,168,356
\$ 500,000 - \$ 999,999	14,813	\$ 524,095	\$ 4,625	\$ 254,651,460	\$ 14,102,291	\$ 13,853,405
\$1,000,000 and Over	14,725	\$ 218,965	\$ 688	\$ 6,290,015,699	\$ 38,942,621	\$ 81,852,321
Total	2,099,235	\$ 23,261,201	\$ 3,216,486	\$ 7,162,664,428	\$ 151,846,819	\$ 125,357,401

TABLE 13-C (Continued)
TAX CREDITS CLAIMED ON TOTAL PAY AND NO-PAY RETURNS

AGI Class	Number of Taxpayers	Fuel Tax Credit	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Other Refundable Tax Credits
\$ 0 or Less	66,748	\$ 526,913	\$ 312,843	\$ 29,648	\$ 1,484,621	\$ 3,565,500
\$ 1 - \$ 2,999	60,818	\$ 41,013	\$ 157,821	\$ 24,605	\$ 1,858,879	\$ 50,575
\$ 3,000 - \$ 4,999	48,490	\$ 30,001	\$ 130,824	\$ 10,615	\$ 2,073,395	\$ 26,862
\$ 5,000 - \$ 9,999	135,108	\$ 90,392	\$ 673,173	\$ 44,742	\$ 9,364,829	\$ 2,181,979
\$ 10,000 - \$ 19,999	264,940	\$ 222,721	\$ 2,959,166	\$ 120,095	\$ 27,634,686	\$ 223,008
\$ 20,000 - \$ 29,999	241,021	\$ 231,541	\$ 4,571,240	\$ 126,565	\$ 18,638,010	\$ 247,135
\$ 30,000 - \$ 39,999	250,260	\$ 207,893	\$ 6,403,332	\$ 116,178	\$ 10,687,588	\$ 367,424
\$ 40,000 - \$ 49,999	231,094	\$ 154,902	\$ 4,580,002	\$ 93,972	\$ 2,664,948	\$ 666,753
\$ 50,000 - \$ 59,999	187,141	\$ 158,712	\$ 2,853,010	\$ 43,793	\$ 195,902	\$ 488,696
\$ 60,000 - \$ 74,999	194,701	\$ 162,225	\$ 2,095,557	\$ 42,865	\$ -	\$ 676,296
\$ 75,000 - \$ 99,999	168,071	\$ 186,578	\$ 1,006,247	\$ 31,548	\$ -	\$ 1,075,742
\$ 100,000 - \$ 124,999	78,951	\$ 116,561	\$ -	\$ -	\$ -	\$ 787,516
\$ 125,000 - \$ 149,999	43,043	\$ 91,528	\$ -	\$ -	\$ -	\$ 481,950
\$ 150,000 - \$ 199,999	42,751	\$ 117,711	\$ -	\$ -	\$ -	\$ 890,493
\$ 200,000 - \$ 249,999	21,105	\$ 65,405	\$ -	\$ -	\$ -	\$ 797,719
\$ 250,000 - \$ 499,999	35,455	\$ 121,053	\$ -	\$ -	\$ -	\$ 2,885,592
\$ 500,000 - \$ 999,999	14,813	\$ 87,886	\$ -	\$ -	\$ -	\$ 3,541,492
\$1,000,000 and Over	14,725	\$ 149,094	\$ -	\$ -	\$ -	\$ 9,834,293
Total	2,099,235	\$ 2,762,129	\$ 25,743,215	\$ 684,626	\$ 74,602,858	\$ 28,789,025

TABLE 14-C
TOTAL PAY AND NO-PAY RETURNS BY TAXABLE INCOME

2021 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	126,165	\$ 667,842,657	\$ 1,992,937,567	\$ -	265,953	33,559	\$ (9,276,983)
\$1 - \$1,676	41,314	\$ 184,769,856	\$ 18,512,058	\$ 36,053,724	63,872	6,708	\$ (2,079,433)
\$1,676 - \$3,352	49,656	\$ 308,888,346	\$ 27,606,720	\$ 125,828,640	75,948	7,237	\$ (2,744,756)
\$3,352 - \$6,704	107,526	\$ 963,948,956	\$ 65,570,491	\$ 543,229,631	166,247	18,719	\$ (9,904,009)
\$6,704 - \$15,084	252,999	\$ 3,890,219,070	\$ 232,594,416	\$ 2,731,415,952	383,450	61,833	\$ 13,542,014
\$15,084 - \$25,140	270,860	\$ 6,990,131,003	\$ 427,114,726	\$ 5,443,904,667	388,743	89,465	\$ 131,764,470
\$25,140 - \$33,520	237,236	\$ 8,561,186,389	\$ 558,647,360	\$ 6,962,690,744	317,102	88,677	\$ 239,314,415
\$33,520 - \$50,280	420,833	\$ 21,154,048,655	\$ 1,600,520,484	\$ 17,436,298,754	535,749	191,624	\$ 720,968,933
\$50,280 - \$75,420	316,795	\$ 23,651,579,429	\$ 2,283,173,287	\$ 19,215,685,922	403,350	196,327	\$ 897,493,166
\$75,420 and Over	275,851	\$ 170,673,261,695	\$ 23,978,799,280	\$ 125,793,019,414	403,312	216,895	\$ 2,437,433,404
Total	2,099,235	\$ 237,045,876,056	\$ 31,185,476,389	\$ 178,288,127,448	3,003,726	911,044	\$ 4,416,511,221

TABLE 15-C
TOTAL PAY RETURNS BY TAXABLE INCOME

2021 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	487	\$ 32,019,823	\$ 55,120,666	\$ -	938	97	\$ 555,997
\$1 - \$1,676	79	\$ 1,116,462	\$ 83,016	\$ 67,629	143	6	\$ 23,119
\$1,676 - \$3,352	149	\$ 5,537,945	\$ 3,532,201	\$ 384,094	222	18	\$ 24,768
\$3,352 - \$6,704	29,241	\$ 271,993,609	\$ 22,986,930	\$ 165,444,352	35,932	123	\$ 741,959
\$6,704 - \$15,084	170,107	\$ 2,728,758,153	\$ 212,316,757	\$ 1,902,501,879	236,506	11,038	\$ 32,306,903
\$15,084 - \$25,140	235,617	\$ 6,122,144,145	\$ 411,242,058	\$ 4,770,261,947	323,035	45,988	\$ 140,405,604
\$25,140 - \$33,520	225,723	\$ 8,135,635,173	\$ 533,599,678	\$ 6,628,029,246	299,797	80,371	\$ 241,242,624
\$33,520 - \$50,280	405,762	\$ 20,361,096,196	\$ 1,533,773,345	\$ 16,811,857,904	515,708	185,426	\$ 722,030,992
\$50,280 - \$75,420	303,853	\$ 22,625,279,085	\$ 2,176,125,433	\$ 18,425,088,577	385,858	190,552	\$ 899,212,182
\$75,420 and Over	252,924	\$ 118,370,164,380	\$ 17,876,876,123	\$ 86,567,630,118	362,733	201,465	\$ 2,447,190,162
Total	1,623,942	\$ 178,653,744,971	\$ 22,825,656,207	\$ 135,271,265,746	2,160,872	715,084	\$ 4,483,734,310

TABLE 16-C
TOTAL NO-PAY RETURNS BY TAXABLE INCOME

2021 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	125,678	\$ 635,822,834	\$ 1,937,816,901	\$ -	265,015	33,462	\$ (9,832,980)
\$1 - \$1,676	41,235	\$ 183,653,394	\$ 18,429,042	\$ 35,986,095	63,729	6,702	\$ (2,102,552)
\$1,676 - \$3,352	49,507	\$ 303,350,401	\$ 24,074,519	\$ 125,444,546	75,726	7,219	\$ (2,769,524)
\$3,352 - \$6,704	78,285	\$ 691,955,347	\$ 42,583,561	\$ 377,785,279	130,315	18,596	\$ (10,645,968)
\$6,704 - \$15,084	82,892	\$ 1,161,460,917	\$ 20,277,659	\$ 828,914,073	146,944	50,795	\$ (18,764,889)
\$15,084 - \$25,140	35,243	\$ 867,986,858	\$ 15,872,668	\$ 673,642,720	65,708	43,477	\$ (8,641,134)
\$25,140 - \$33,520	11,513	\$ 425,551,216	\$ 25,047,682	\$ 334,661,498	17,305	8,306	\$ (1,928,209)
\$33,520 - \$50,280	15,071	\$ 792,952,459	\$ 66,747,139	\$ 624,440,850	20,041	6,198	\$ (1,062,059)
\$50,280 - \$75,420	12,942	\$ 1,026,300,344	\$ 107,047,854	\$ 790,597,345	17,492	5,775	\$ (1,719,016)
\$75,420 and Over	22,927	\$ 52,303,097,315	\$ 6,101,923,157	\$ 39,225,389,296	40,579	15,430	\$ (9,756,758)
Total	475,293	\$ 58,392,131,085	\$ 8,359,820,182	\$ 43,016,861,702	842,854	195,960	\$ (67,223,089)

**TABLE 1-D
RESIDENT PAY AND NO-PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	60,690	\$ (2,393,515,701)	\$ 3,499,727	133,203	14,000	\$ (5,098,671)
\$ 1 - \$ 2,999	55,808	\$ 84,293,703	\$ 23,580,587	86,499	10,264	\$ (1,983,446)
\$ 3,000 - \$ 4,999	44,546	\$ 179,102,617	\$ 84,044,683	66,028	6,807	\$ (2,116,046)
\$ 5,000 - \$ 9,999	123,959	\$ 931,311,475	\$ 606,330,488	185,405	20,634	\$ (9,713,735)
\$ 10,000 - \$ 19,999	242,704	\$ 3,611,517,302	\$ 2,708,044,741	370,070	65,095	\$ 18,183,160
\$ 20,000 - \$ 29,999	219,393	\$ 5,491,708,599	\$ 4,355,324,820	322,313	76,778	\$ 112,234,836
\$ 30,000 - \$ 39,999	228,493	\$ 7,993,987,134	\$ 6,564,058,578	313,221	90,503	\$ 236,664,799
\$ 40,000 - \$ 49,999	211,070	\$ 9,472,612,909	\$ 7,853,604,827	276,903	93,821	\$ 330,685,999
\$ 50,000 - \$ 59,999	170,378	\$ 9,332,922,619	\$ 7,709,566,960	219,307	85,415	\$ 350,896,465
\$ 60,000 - \$ 74,999	174,742	\$ 11,684,336,626	\$ 9,538,769,770	224,108	100,167	\$ 466,525,046
\$ 75,000 - \$ 99,999	146,423	\$ 12,549,140,352	\$ 10,061,608,374	191,725	98,114	\$ 533,751,872
\$ 100,000 - \$ 124,999	66,342	\$ 7,369,701,117	\$ 5,800,285,318	89,811	47,948	\$ 334,954,844
\$ 125,000 - \$ 149,999	34,830	\$ 4,746,287,773	\$ 3,680,934,285	48,299	26,743	\$ 225,767,151
\$ 150,000 - \$ 199,999	33,070	\$ 5,661,245,830	\$ 4,334,285,343	47,012	25,791	\$ 279,069,283
\$ 200,000 - \$ 249,999	15,357	\$ 3,415,455,683	\$ 2,577,242,679	22,342	12,379	\$ 173,127,636
\$ 250,000 - \$ 499,999	22,737	\$ 7,676,635,442	\$ 5,648,868,015	33,854	18,912	\$ 395,818,954
\$ 500,000 - \$ 999,999	7,302	\$ 4,950,389,817	\$ 3,453,043,550	11,137	6,773	\$ 243,910,716
\$1,000,000 and Over	3,593	\$ 9,825,611,237	\$ 6,320,077,302	6,024	2,943	\$ 376,146,787
Total	1,861,437	\$ 102,582,744,534	\$ 81,323,170,047	2,647,261	803,087	\$ 4,058,825,650

**TABLE 2-D
RESIDENT PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	480	\$ (45,722,450)	\$ 1,978,754	820	101	\$ 427,785
\$ 1 - \$ 2,999	504	\$ 643,759	\$ 3,145,041	655	78	\$ 64,273
\$ 3,000 - \$ 4,999	927	\$ 3,988,109	\$ 5,571,210	1,043	45	\$ 53,936
\$ 5,000 - \$ 9,999	35,236	\$ 288,050,377	\$ 227,616,422	39,603	872	\$ 1,768,346
\$ 10,000 - \$ 19,999	159,196	\$ 2,449,410,845	\$ 1,957,386,358	201,311	11,932	\$ 38,244,986
\$ 20,000 - \$ 29,999	191,085	\$ 4,811,675,674	\$ 3,906,853,735	261,664	38,250	\$ 120,357,895
\$ 30,000 - \$ 39,999	220,875	\$ 7,732,705,238	\$ 6,412,275,249	298,114	82,562	\$ 238,777,455
\$ 40,000 - \$ 49,999	207,574	\$ 9,316,266,865	\$ 7,769,357,353	270,572	91,688	\$ 331,381,333
\$ 50,000 - \$ 59,999	167,795	\$ 9,191,517,974	\$ 7,628,734,365	214,943	84,310	\$ 351,277,497
\$ 60,000 - \$ 74,999	171,911	\$ 11,494,935,341	\$ 9,422,921,351	219,594	99,131	\$ 466,988,886
\$ 75,000 - \$ 99,999	143,938	\$ 12,336,180,296	\$ 9,930,519,551	187,593	96,999	\$ 534,343,070
\$ 100,000 - \$ 124,999	65,229	\$ 7,246,144,747	\$ 5,724,046,631	87,847	47,482	\$ 335,304,072
\$ 125,000 - \$ 149,999	34,266	\$ 4,669,242,829	\$ 3,634,099,173	47,244	26,472	\$ 225,910,494
\$ 150,000 - \$ 199,999	32,497	\$ 5,562,621,321	\$ 4,275,358,945	45,939	25,493	\$ 279,310,664
\$ 200,000 - \$ 249,999	15,054	\$ 3,348,091,484	\$ 2,537,391,854	21,778	12,205	\$ 173,452,304
\$ 250,000 - \$ 499,999	22,252	\$ 7,511,826,050	\$ 5,562,918,792	32,869	18,619	\$ 396,720,372
\$ 500,000 - \$ 999,999	7,066	\$ 4,785,010,146	\$ 3,380,628,501	10,651	6,591	\$ 245,618,074
\$1,000,000 and Over	3,431	\$ 9,014,583,862	\$ 5,908,724,872	5,674	2,849	\$ 379,516,895
Total	1,479,316	\$ 99,717,172,467	\$ 78,289,528,157	1,947,914	645,679	\$ 4,119,518,337

**TABLE 3-D
RESIDENT NO-PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	60,210	\$ (2,347,793,251)	\$ 1,520,973	132,383	13,899	\$ (5,526,456)
\$ 1 - \$ 2,999	55,304	\$ 83,649,944	\$ 20,435,546	85,844	10,186	\$ (2,047,719)
\$ 3,000 - \$ 4,999	43,619	\$ 175,114,508	\$ 78,473,473	64,985	6,762	\$ (2,169,982)
\$ 5,000 - \$ 9,999	88,723	\$ 643,261,098	\$ 378,714,066	145,802	19,762	\$ (11,482,081)
\$ 10,000 - \$ 19,999	83,508	\$ 1,162,106,457	\$ 750,658,383	168,759	53,163	\$ (20,061,826)
\$ 20,000 - \$ 29,999	28,308	\$ 680,032,925	\$ 448,471,085	60,649	38,528	\$ (8,123,059)
\$ 30,000 - \$ 39,999	7,618	\$ 261,281,896	\$ 151,783,329	15,107	7,941	\$ (2,112,656)
\$ 40,000 - \$ 49,999	3,496	\$ 156,346,044	\$ 84,247,474	6,331	2,133	\$ (695,334)
\$ 50,000 - \$ 59,999	2,583	\$ 141,404,645	\$ 80,832,595	4,364	1,105	\$ (381,032)
\$ 60,000 - \$ 74,999	2,831	\$ 189,401,285	\$ 115,848,419	4,514	1,036	\$ (463,840)
\$ 75,000 - \$ 99,999	2,485	\$ 212,960,056	\$ 131,088,823	4,132	1,115	\$ (591,198)
\$ 100,000 - \$ 124,999	1,113	\$ 123,556,370	\$ 76,238,687	1,964	466	\$ (349,228)
\$ 125,000 - \$ 149,999	564	\$ 77,044,944	\$ 46,835,112	1,055	271	\$ (143,343)
\$ 150,000 - \$ 199,999	573	\$ 98,624,509	\$ 58,926,398	1,073	298	\$ (241,381)
\$ 200,000 - \$ 249,999	303	\$ 67,364,199	\$ 39,850,825	564	174	\$ (324,668)
\$ 250,000 - \$ 499,999	485	\$ 164,809,392	\$ 85,949,223	985	293	\$ (901,418)
\$ 500,000 - \$ 999,999	236	\$ 165,379,671	\$ 72,415,049	486	182	\$ (1,707,358)
\$1,000,000 and Over	162	\$ 811,027,375	\$ 411,352,430	350	94	\$ (3,370,108)
Total	382,121	\$ 2,865,572,067	\$ 3,033,641,890	699,347	157,408	\$ (60,692,687)

**TABLE 4-D
RESIDENT SINGLE PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	18,552	\$ 139,933,646	\$ 113,596,093	18,609	25	\$ 897,205
\$ 10,000 - \$ 19,999	88,128	\$ 1,357,471,729	\$ 1,106,621,368	97,426	2,091	\$ 20,873,306
\$ 20,000 - \$ 29,999	102,186	\$ 2,574,657,872	\$ 2,129,533,815	129,123	17,103	\$ 65,644,151
\$ 30,000 - \$ 39,999	111,052	\$ 3,877,544,935	\$ 3,244,904,403	146,670	39,500	\$ 119,828,665
\$ 40,000 - \$ 49,999	92,512	\$ 4,141,511,503	\$ 3,474,362,505	120,857	31,954	\$ 148,300,396
\$ 50,000 - \$ 59,999	65,248	\$ 3,567,930,553	\$ 2,967,057,499	85,097	21,225	\$ 136,324,999
\$ 60,000 - \$ 74,999	57,510	\$ 3,833,488,377	\$ 3,134,207,993	76,067	18,583	\$ 154,648,849
\$ 75,000 - \$ 99,999	40,019	\$ 3,413,229,924	\$ 2,721,803,776	54,239	12,356	\$ 145,544,081
\$ 100,000 - \$ 124,999	15,537	\$ 1,722,674,626	\$ 1,342,350,835	21,777	4,309	\$ 78,228,764
\$ 125,000 - \$ 149,999	7,114	\$ 968,605,085	\$ 749,335,069	10,229	1,921	\$ 46,641,586
\$ 150,000 - \$ 199,999	6,424	\$ 1,098,324,683	\$ 842,285,638	9,662	1,649	\$ 54,969,757
\$ 200,000 - \$ 249,999	2,663	\$ 591,684,250	\$ 452,187,097	4,072	673	\$ 31,085,095
\$ 250,000 - \$ 499,999	3,729	\$ 1,257,370,708	\$ 942,484,439	5,739	798	\$ 68,157,608
\$ 500,000 - \$ 999,999	1,005	\$ 674,359,946	\$ 483,643,870	1,546	184	\$ 35,924,103
\$1,000,000 And Over	484	\$ 1,227,982,939	\$ 821,681,343	751	105	\$ 53,900,105
Total	612,163	\$ 30,446,770,776	\$ 24,526,055,743	781,864	152,476	\$ 1,160,968,670

**TABLE 5-D
RESIDENT SINGLE NO-PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	25,980	\$ (610,124,187)	\$ 293,657	41,509	5,420	\$ (1,310,971)
\$ 1 - \$ 2,999	33,607	\$ 53,491,959	\$ 4,711,835	43,789	7,022	\$ (1,515,293)
\$ 3,000 - \$ 4,999	28,933	\$ 116,308,986	\$ 50,148,760	36,224	4,734	\$ (1,733,652)
\$ 5,000 - \$ 9,999	60,754	\$ 440,333,837	\$ 284,121,688	81,737	13,857	\$ (9,945,179)
\$ 10,000 - \$ 19,999	55,740	\$ 769,373,207	\$ 543,908,143	94,846	40,086	\$ (16,480,451)
\$ 20,000 - \$ 29,999	17,568	\$ 418,633,977	\$ 291,099,266	33,715	27,858	\$ (6,227,036)
\$ 30,000 - \$ 39,999	4,121	\$ 141,333,441	\$ 86,881,663	7,519	4,470	\$ (1,557,274)
\$ 40,000 - \$ 49,999	1,487	\$ 66,291,876	\$ 31,430,720	2,483	748	\$ (157,747)
\$ 50,000 - \$ 59,999	1,091	\$ 59,641,551	\$ 30,456,474	1,668	211	\$ (90,789)
\$ 60,000 - \$ 74,999	1,197	\$ 79,987,930	\$ 43,794,978	1,726	182	\$ (46,883)
\$ 75,000 - \$ 99,999	898	\$ 76,524,551	\$ 42,341,322	1,330	147	\$ (44,574)
\$ 100,000 - \$ 124,999	332	\$ 36,763,021	\$ 21,298,697	472	58	\$ (132,414)
\$ 125,000 - \$ 149,999	163	\$ 22,270,084	\$ 11,769,301	253	23	\$ (24,294)
\$ 150,000 - \$ 199,999	145	\$ 24,870,849	\$ 13,797,985	223	19	\$ (39,306)
\$ 200,000 - \$ 249,999	67	\$ 14,897,149	\$ 8,747,177	103	12	\$ (13,801)
\$ 250,000 - \$ 499,999	95	\$ 31,996,765	\$ 13,237,054	161	19	\$ (37,918)
\$ 500,000 - \$ 999,999	39	\$ 26,924,031	\$ 10,771,877	66	7	\$ (197,607)
\$1,000,000 and Over	26	\$ 65,110,133	\$ 25,158,741	45	-	\$ (52,363)
Total	232,243	\$ 1,834,629,160	\$ 1,513,969,338	347,869	104,873	\$ (39,607,552)

**TABLE 6-D
RESIDENT MARRIED JOINT PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	49	\$ (24,698,105)	\$ 402,508	126	48	\$ 197,774
\$ 10,000 - \$ 19,999	3,769	\$ 65,679,492	\$ 40,214,680	12,492	473	\$ 449,421
\$ 20,000 - \$ 29,999	10,623	\$ 269,237,829	\$ 181,530,516	32,380	3,040	\$ 3,919,019
\$ 30,000 - \$ 39,999	14,507	\$ 508,416,816	\$ 381,545,032	39,408	11,317	\$ 10,862,384
\$ 40,000 - \$ 49,999	14,486	\$ 650,415,462	\$ 509,832,195	36,640	14,349	\$ 19,186,701
\$ 50,000 - \$ 59,999	12,072	\$ 661,375,128	\$ 527,579,047	29,970	12,904	\$ 22,773,343
\$ 60,000 - \$ 74,999	13,702	\$ 919,180,216	\$ 739,411,027	33,063	15,195	\$ 34,905,919
\$ 75,000 - \$ 99,999	14,842	\$ 1,280,731,956	\$ 1,032,566,267	35,060	17,337	\$ 53,311,871
\$ 100,000 - \$ 124,999	8,352	\$ 930,123,240	\$ 746,391,016	19,707	9,812	\$ 41,693,142
\$ 125,000 - \$ 149,999	4,988	\$ 679,763,168	\$ 533,557,921	11,692	5,924	\$ 31,389,964
\$ 150,000 - \$ 199,999	4,927	\$ 842,648,490	\$ 648,446,105	11,661	5,875	\$ 39,746,126
\$ 200,000 - \$ 249,999	2,424	\$ 539,645,371	\$ 403,364,782	5,855	3,004	\$ 25,608,439
\$ 250,000 - \$ 499,999	3,963	\$ 1,354,335,065	\$ 990,290,284	9,577	5,020	\$ 66,857,980
\$ 500,000 - \$ 999,999	1,498	\$ 1,036,026,223	\$ 725,078,558	3,575	2,121	\$ 50,320,356
\$1,000,000 And Over	1,012	\$ 2,867,998,727	\$ 1,898,231,209	2,508	1,103	\$ 108,433,328
Total	111,214	\$ 12,580,879,078	\$ 9,358,441,147	283,714	107,522	\$ 509,655,767

**TABLE 7-D
RESIDENT MARRIED JOINT NO-PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	19,677	\$ (1,625,381,804)	\$ 573,285	67,351	6,859	\$ (4,031,783)
\$ 1 - \$ 2,999	5,720	\$ 8,205,730	\$ 93,624	19,906	1,647	\$ (408,771)
\$ 3,000 - \$ 4,999	3,685	\$ 14,746,507	\$ 75,312	12,899	982	\$ (285,771)
\$ 5,000 - \$ 9,999	10,195	\$ 76,766,773	\$ 21,172,149	35,607	2,566	\$ (940,521)
\$ 10,000 - \$ 19,999	17,566	\$ 251,881,806	\$ 123,445,727	58,376	7,896	\$ (2,547,181)
\$ 20,000 - \$ 29,999	7,701	\$ 187,434,050	\$ 110,620,255	22,854	8,321	\$ (1,474,005)
\$ 30,000 - \$ 39,999	1,924	\$ 65,197,128	\$ 27,286,310	5,631	2,404	\$ (324,168)
\$ 40,000 - \$ 49,999	786	\$ 35,166,524	\$ 12,905,592	2,375	739	\$ (131,754)
\$ 50,000 - \$ 59,999	495	\$ 27,053,090	\$ 9,734,529	1,531	412	\$ (102,632)
\$ 60,000 - \$ 74,999	496	\$ 33,296,936	\$ 13,935,609	1,487	364	\$ (338,259)
\$ 75,000 - \$ 99,999	514	\$ 44,373,886	\$ 20,218,644	1,557	371	\$ (109,995)
\$ 100,000 - \$ 124,999	327	\$ 36,452,980	\$ 17,720,226	967	189	\$ (111,842)
\$ 125,000 - \$ 149,999	202	\$ 27,682,024	\$ 15,368,411	556	150	\$ (87,680)
\$ 150,000 - \$ 199,999	217	\$ 37,375,310	\$ 19,955,271	583	146	\$ (72,813)
\$ 200,000 - \$ 249,999	122	\$ 27,152,534	\$ 13,876,377	324	98	\$ (90,058)
\$ 250,000 - \$ 499,999	225	\$ 77,321,252	\$ 37,042,944	608	184	\$ (520,661)
\$ 500,000 - \$ 999,999	120	\$ 84,652,413	\$ 33,311,988	315	121	\$ (797,780)
\$1,000,000 and Over	95	\$ 578,368,885	\$ 292,079,167	248	79	\$ (2,657,261)
Total	70,067	\$ (12,253,976)	\$ 769,415,420	233,175	33,528	\$ (15,032,935)

TABLE 8-D
RESIDENT MARRIED SEPARATE PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	404	\$ (6,735,919)	\$ 1,605,824	662	49	\$ 132,062
\$ 1 - \$ 2,999	501	\$ 638,897	\$ 3,145,041	647	78	\$ 59,672
\$ 3,000 - \$ 4,999	918	\$ 3,950,039	\$ 5,379,473	1,033	43	\$ 49,056
\$ 5,000 - \$ 9,999	16,723	\$ 133,871,237	\$ 114,182,488	21,044	853	\$ 978,571
\$ 10,000 - \$ 19,999	67,299	\$ 1,026,259,624	\$ 810,550,310	91,393	9,368	\$ 16,922,259
\$ 20,000 - \$ 29,999	78,276	\$ 1,967,779,973	\$ 1,595,789,404	100,161	18,107	\$ 50,794,725
\$ 30,000 - \$ 39,999	95,316	\$ 3,346,743,487	\$ 2,785,825,814	112,036	31,745	\$ 108,086,406
\$ 40,000 - \$ 49,999	100,576	\$ 4,524,339,900	\$ 3,785,162,653	113,075	45,385	\$ 163,894,236
\$ 50,000 - \$ 59,999	90,475	\$ 4,962,212,293	\$ 4,134,097,819	99,876	50,181	\$ 192,179,155
\$ 60,000 - \$ 74,999	100,699	\$ 6,742,266,748	\$ 5,549,302,331	110,464	65,353	\$ 277,434,118
\$ 75,000 - \$ 99,999	89,077	\$ 7,642,218,416	\$ 6,176,149,508	98,294	67,306	\$ 335,487,118
\$ 100,000 - \$ 124,999	41,340	\$ 4,593,346,881	\$ 3,635,304,780	46,363	33,361	\$ 215,382,166
\$ 125,000 - \$ 149,999	22,164	\$ 3,020,874,576	\$ 2,351,206,183	25,323	18,627	\$ 147,878,944
\$ 150,000 - \$ 199,999	21,146	\$ 3,621,648,148	\$ 2,784,627,202	24,616	17,969	\$ 184,594,781
\$ 200,000 - \$ 249,999	9,967	\$ 2,216,761,863	\$ 1,681,839,975	11,851	8,528	\$ 116,758,770
\$ 250,000 - \$ 499,999	14,560	\$ 4,900,120,277	\$ 3,630,144,069	17,553	12,801	\$ 261,704,784
\$ 500,000 - \$ 999,999	4,563	\$ 3,074,623,977	\$ 2,171,906,073	5,530	4,286	\$ 159,373,615
\$1,000,000 and Over	1,935	\$ 4,918,602,196	\$ 3,188,812,320	2,415	1,641	\$ 217,183,462
Total	755,939	\$ 56,689,522,613	\$ 44,405,031,267	882,336	385,681	\$ 2,448,893,900

**TABLE 9-D
RESIDENT MARRIED SEPARATE NO-PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	14,553	\$ (112,287,260)	\$ 654,031	23,523	1,620	\$ (183,702)
\$ 1 - \$ 2,999	15,977	\$ 21,952,255	\$ 15,630,087	22,149	1,517	\$ (123,655)
\$ 3,000 - \$ 4,999	11,001	\$ 44,059,015	\$ 28,249,401	15,862	1,046	\$ (150,559)
\$ 5,000 - \$ 9,999	17,774	\$ 126,160,488	\$ 73,420,229	28,458	3,339	\$ (596,381)
\$ 10,000 - \$ 19,999	10,202	\$ 140,851,444	\$ 83,304,513	15,537	5,181	\$ (1,034,194)
\$ 20,000 - \$ 29,999	3,039	\$ 73,964,898	\$ 46,751,564	4,080	2,349	\$ (422,018)
\$ 30,000 - \$ 39,999	1,573	\$ 54,751,327	\$ 37,615,356	1,957	1,067	\$ (231,214)
\$ 40,000 - \$ 49,999	1,223	\$ 54,887,644	\$ 39,911,162	1,473	646	\$ (405,833)
\$ 50,000 - \$ 59,999	997	\$ 54,710,004	\$ 40,641,592	1,165	482	\$ (187,611)
\$ 60,000 - \$ 74,999	1,138	\$ 76,116,419	\$ 58,117,832	1,301	490	\$ (78,698)
\$ 75,000 - \$ 99,999	1,073	\$ 92,061,619	\$ 68,528,857	1,245	597	\$ (436,629)
\$ 100,000 - \$ 124,999	454	\$ 50,340,369	\$ 37,219,764	525	219	\$ (104,972)
\$ 125,000 - \$ 149,999	199	\$ 27,092,836	\$ 19,697,400	246	98	\$ (31,369)
\$ 150,000 - \$ 199,999	211	\$ 36,378,350	\$ 25,173,142	267	133	\$ (129,262)
\$ 200,000 - \$ 249,999	114	\$ 25,314,516	\$ 17,227,271	137	64	\$ (220,809)
\$ 250,000 - \$ 499,999	165	\$ 55,491,375	\$ 35,669,225	216	90	\$ (342,839)
\$ 500,000 - \$ 999,999	77	\$ 53,803,227	\$ 28,331,184	105	54	\$ (711,971)
\$1,000,000 and Over	41	\$ 167,548,357	\$ 94,114,522	57	15	\$ (660,484)
Total	79,811	\$ 1,043,196,883	\$ 750,257,132	118,303	19,007	\$ (6,052,200)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
ADAIR	4,956	\$ 278,683,417	\$ 215,736,155	7,482	2,085	\$ 7,675,989
ADAMS	2,341	\$ 97,998,905	\$ 82,871,415	3,545	966	\$ 3,883,848
ALLAMAKEE	8,171	\$ 314,526,128	\$ 271,808,512	12,323	3,610	\$ 10,379,437
APPANOOSE	6,620	\$ 246,352,766	\$ 211,278,375	10,094	2,894	\$ 9,483,102
AUDUBON	3,379	\$ 123,041,705	\$ 117,409,061	5,245	1,388	\$ 3,674,946
BENTON	15,649	\$ 758,240,677	\$ 614,753,750	22,228	6,581	\$ 30,525,034
BLACK HAWK	73,912	\$ 3,849,641,430	\$ 3,038,398,069	106,129	30,741	\$ 154,133,677
BOONE	16,123	\$ 794,666,597	\$ 633,451,186	22,950	6,383	\$ 31,779,574
BREMER	15,005	\$ 794,973,907	\$ 637,974,416	21,717	6,306	\$ 33,087,057
BUCHANAN	12,204	\$ 594,074,008	\$ 487,872,894	17,471	5,853	\$ 22,988,294
BUENA VISTA	11,887	\$ 560,675,377	\$ 463,010,702	17,211	6,425	\$ 21,772,619
BUTLER	8,633	\$ 380,012,240	\$ 316,116,389	12,937	3,489	\$ 15,259,917
CALHOUN	5,515	\$ 240,815,114	\$ 201,422,238	8,414	2,232	\$ 9,795,821
CARROLL	13,058	\$ 660,552,513	\$ 533,830,041	18,884	5,553	\$ 25,844,273
CASS	7,701	\$ 348,491,204	\$ 283,037,663	11,613	3,170	\$ 13,194,666
CEDAR	11,438	\$ 550,704,787	\$ 455,704,813	16,517	4,473	\$ 22,863,090
CERRO GORDO	25,618	\$ 1,394,708,617	\$ 1,101,743,807	37,519	9,486	\$ 55,563,085
CHEROKEE	6,927	\$ 309,587,899	\$ 259,901,830	10,391	2,741	\$ 12,029,311
CHICKASAW	7,219	\$ 361,235,296	\$ 304,198,829	10,521	2,885	\$ 14,261,012
CLARKE	5,325	\$ 216,049,891	\$ 179,632,991	7,924	2,617	\$ 8,146,630
CLAY	10,173	\$ 501,803,379	\$ 401,469,390	14,906	4,089	\$ 19,365,578
CLAYTON	10,189	\$ 432,468,505	\$ 364,166,431	15,651	4,034	\$ 15,257,470

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CLINTON	27,055	\$ 1,194,968,472	\$ 968,730,665	39,802	11,426	\$ 45,937,967
CRAWFORD	9,323	\$ 408,570,327	\$ 343,604,948	13,702	4,804	\$ 16,126,122
DALLAS	59,971	\$ 5,436,847,256	\$ 4,075,645,731	79,118	29,698	\$ 230,176,892
DAVIS	4,542	\$ 193,542,316	\$ 168,838,934	7,058	2,953	\$ 8,238,284
DECATUR	3,782	\$ 138,970,565	\$ 114,041,799	5,906	1,871	\$ 4,756,965
DELAWARE	10,765	\$ 475,955,515	\$ 402,195,749	15,517	4,497	\$ 19,295,002
DES MOINES	23,465	\$ 1,081,592,382	\$ 872,899,749	34,859	9,685	\$ 41,123,394
DICKINSON	11,776	\$ 765,061,001	\$ 587,007,637	17,974	3,777	\$ 29,603,659
DUBUQUE	61,344	\$ 3,452,439,398	\$ 2,678,526,803	86,502	24,361	\$ 129,983,492
EMMET	5,406	\$ 232,589,257	\$ 192,154,529	8,064	2,141	\$ 8,260,828
FAYETTE	10,920	\$ 440,781,033	\$ 367,914,401	16,344	4,414	\$ 16,800,798
FLOYD	9,059	\$ 408,407,677	\$ 350,497,923	13,409	3,961	\$ 17,265,001
FRANKLIN	5,517	\$ 270,507,962	\$ 222,956,978	8,402	2,472	\$ 10,372,083
FREMONT	3,836	\$ 190,619,216	\$ 152,096,602	5,839	1,594	\$ 6,374,662
GREENE	5,152	\$ 221,541,886	\$ 187,792,442	7,816	2,133	\$ 8,997,163
GRUNDY	7,346	\$ 414,672,545	\$ 331,633,256	10,670	3,113	\$ 16,846,087
GUTHRIE	6,409	\$ 342,576,717	\$ 270,346,892	9,645	2,491	\$ 13,866,471
HAMILTON	8,568	\$ 457,153,844	\$ 362,750,835	12,634	3,605	\$ 17,414,313
HANCOCK	6,373	\$ 310,124,293	\$ 254,420,965	9,453	2,512	\$ 12,419,962
HARDIN	9,984	\$ 425,200,216	\$ 361,522,190	14,891	4,005	\$ 17,364,817
HARRISON	8,416	\$ 417,202,514	\$ 339,048,088	12,203	3,768	\$ 12,493,856
HENRY	10,919	\$ 449,710,417	\$ 372,311,874	16,096	4,642	\$ 17,357,458

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
HOWARD	5,904	\$ 258,112,275	\$ 218,287,255	8,544	2,609	\$ 9,614,302
HUMBOLDT	5,629	\$ 281,960,222	\$ 230,670,807	8,339	2,528	\$ 11,521,243
IDA	4,172	\$ 238,805,872	\$ 188,938,004	6,145	1,772	\$ 8,875,240
IOWA	10,536	\$ 503,475,076	\$ 412,579,542	14,950	4,299	\$ 20,564,715
JACKSON	11,729	\$ 499,892,705	\$ 418,329,113	17,257	4,659	\$ 19,251,531
JASPER	21,519	\$ 1,005,629,990	\$ 811,715,108	31,100	9,158	\$ 39,976,696
JEFFERSON	8,570	\$ 404,608,855	\$ 337,228,242	13,486	3,060	\$ 16,674,580
JOHNSON	86,649	\$ 5,640,032,158	\$ 4,375,742,160	115,873	33,031	\$ 236,957,295
JONES	11,534	\$ 541,100,082	\$ 443,551,786	17,075	4,586	\$ 21,852,419
KEOKUK	5,606	\$ 221,257,902	\$ 192,070,773	8,573	2,483	\$ 8,825,494
KOSSUTH	9,043	\$ 451,461,699	\$ 363,452,786	13,586	3,526	\$ 17,003,295
LEE	17,899	\$ 860,934,712	\$ 680,086,773	27,006	7,652	\$ 30,777,649
LINN	136,988	\$ 8,028,907,716	\$ 6,253,879,733	190,589	56,639	\$ 326,648,649
LOUISA	6,308	\$ 267,319,007	\$ 220,646,274	9,112	2,727	\$ 10,401,509
LUCAS	4,846	\$ 190,514,539	\$ 161,991,689	7,262	2,262	\$ 7,554,459
LYON	7,143	\$ 358,511,233	\$ 300,370,339	10,177	3,798	\$ 14,045,206
MADISON	10,057	\$ 539,910,897	\$ 429,625,275	14,264	4,565	\$ 22,524,910
MAHASKA	12,022	\$ 572,363,083	\$ 467,640,623	17,330	5,447	\$ 22,734,019
MARION	19,920	\$ 1,079,909,453	\$ 852,488,510	28,547	8,761	\$ 42,703,982
MARSHALL	21,988	\$ 987,493,899	\$ 809,392,503	32,399	10,896	\$ 38,694,571
MILLS	8,189	\$ 483,806,815	\$ 382,768,165	12,073	3,774	\$ 12,801,010
MITCHELL	6,358	\$ 320,031,368	\$ 266,029,298	9,372	2,668	\$ 12,388,728

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
MONONA	4,756	\$ 209,342,124	\$ 174,954,863	7,173	1,968	\$ 8,179,504
MONROE	4,199	\$ 188,356,331	\$ 156,925,040	6,293	1,897	\$ 7,680,716
MONTGOMERY	5,811	\$ 246,625,474	\$ 200,559,681	8,686	2,442	\$ 9,227,302
MUSCATINE	25,202	\$ 1,214,030,223	\$ 978,273,123	35,999	11,349	\$ 48,487,250
O'BRIEN	8,585	\$ 403,573,925	\$ 334,054,597	12,635	3,688	\$ 15,379,864
OSCEOLA	3,633	\$ 152,180,707	\$ 137,989,463	5,378	1,535	\$ 6,225,271
PAGE	7,925	\$ 337,331,816	\$ 272,997,375	11,961	3,247	\$ 12,185,479
PALO ALTO	5,196	\$ 229,933,081	\$ 190,177,941	7,685	2,105	\$ 8,650,202
PLYMOUTH	15,609	\$ 840,469,170	\$ 688,664,350	22,245	7,086	\$ 33,811,208
POCAHONTAS	3,962	\$ 171,530,409	\$ 145,807,930	6,121	1,628	\$ 6,767,911
POLK	300,250	\$ 19,275,629,237	\$ 14,943,336,599	405,901	133,834	\$ 799,171,071
POTTAWATTAMIE	52,223	\$ 2,637,921,324	\$ 2,079,426,010	75,419	23,372	\$ 70,800,368
POWESHIEK	10,696	\$ 558,101,091	\$ 434,072,171	15,798	3,989	\$ 20,226,378
RINGGOLD	2,566	\$ 97,551,868	\$ 89,737,388	4,050	1,185	\$ 4,214,320
SAC	5,939	\$ 274,250,636	\$ 227,509,623	9,006	2,355	\$ 11,281,677
SCOTT	102,810	\$ 6,289,297,778	\$ 4,908,384,624	146,000	44,871	\$ 257,401,831
SHELBY	7,268	\$ 364,911,712	\$ 294,937,137	10,693	2,885	\$ 13,312,433
SIOUX	20,218	\$ 1,085,029,334	\$ 911,071,499	28,368	11,062	\$ 42,122,965
STORY	51,139	\$ 2,994,995,514	\$ 2,331,306,822	69,260	17,610	\$ 124,131,385
TAMA	9,580	\$ 624,302,581	\$ 451,426,324	14,284	4,154	\$ 16,494,057
TAYLOR	3,208	\$ 122,348,449	\$ 108,551,531	5,021	1,442	\$ 4,781,593
UNION	6,668	\$ 263,517,505	\$ 224,588,570	10,094	2,962	\$ 10,434,611

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
VAN BUREN	3,857	\$ 144,678,122	\$ 124,043,768	6,000	1,921	\$ 5,534,508
WAPELLO	18,481	\$ 785,919,550	\$ 650,729,750	27,324	9,092	\$ 30,582,330
WARREN	32,378	\$ 1,949,770,506	\$ 1,527,277,284	44,847	14,551	\$ 80,715,949
WASHINGTON	13,344	\$ 640,824,651	\$ 516,775,649	19,371	6,116	\$ 24,511,661
WAYNE	3,360	\$ 124,855,209	\$ 115,035,179	5,191	1,976	\$ 5,221,765
WEBSTER	19,655	\$ 935,162,699	\$ 756,108,068	28,684	8,531	\$ 37,087,996
WINNEBAGO	6,444	\$ 290,643,877	\$ 239,998,493	9,549	2,466	\$ 11,113,858
WINNESHIEK	12,109	\$ 580,703,274	\$ 487,828,109	17,961	4,165	\$ 22,680,770
WOODBURY	58,416	\$ 2,775,109,964	\$ 2,231,015,681	82,452	29,616	\$ 96,776,390
WORTH	4,420	\$ 201,225,982	\$ 165,667,400	6,512	1,797	\$ 7,459,100
WRIGHT	6,950	\$ 298,241,682	\$ 253,725,300	10,665	3,366	\$ 11,742,719
Total	1,861,437	\$ 102,582,744,534	\$ 81,323,170,047	2,647,261	803,087	\$ 4,058,825,650

TABLE 11-D
RESIDENT PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS

AGI Class	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$0 or Less	13,982	\$ (1,230,286,823)	\$ 80,083,363	\$ 134,463,332	\$ 3,012,005	\$ (3,236,900)
\$1 - \$2,999	12,310	\$ 17,221,001	\$ (1,062,225)	\$ 13,450,586	\$ 17,317,097	\$ (12,429)
\$3,000 - \$4,999	8,468	\$ 33,995,695	\$ 2,118,502	\$ 12,808,146	\$ 25,178,708	\$ (14,929)
\$5,000 - \$9,999	23,383	\$ 176,598,494	\$ 12,221,426	\$ 56,340,954	\$ 120,109,419	\$ 494,032
\$10,000 - \$19,999	66,457	\$ 1,017,867,058	\$ 77,791,825	\$ 311,255,175	\$ 662,852,135	\$ 10,740,682
\$20,000 - \$29,999	76,978	\$ 1,931,830,749	\$ 149,000,123	\$ 452,939,215	\$ 1,359,604,513	\$ 38,096,654
\$30,000 - \$39,999	94,510	\$ 3,322,846,891	\$ 238,323,506	\$ 562,691,852	\$ 2,532,885,635	\$ 92,175,691
\$40,000 - \$49,999	105,606	\$ 4,756,358,003	\$ 353,460,544	\$ 649,252,885	\$ 3,750,641,628	\$ 155,742,194
\$50,000 - \$59,999	101,253	\$ 5,558,021,927	\$ 453,378,789	\$ 672,676,011	\$ 4,425,210,150	\$ 198,359,212
\$60,000 - \$74,999	119,369	\$ 8,002,041,340	\$ 741,061,935	\$ 886,754,095	\$ 6,353,277,295	\$ 306,633,885
\$75,000 - \$99,999	112,478	\$ 9,664,403,878	\$ 1,030,221,044	\$ 1,001,608,891	\$ 7,592,095,662	\$ 399,427,458
\$100,000 - \$124,999	54,861	\$ 6,099,349,663	\$ 746,343,304	\$ 599,111,746	\$ 4,719,368,901	\$ 270,897,406
\$125,000 - \$149,999	29,867	\$ 4,072,359,542	\$ 546,120,119	\$ 375,959,123	\$ 3,116,966,063	\$ 190,385,647
\$150,000 - \$199,999	29,193	\$ 4,999,987,145	\$ 728,123,031	\$ 438,253,641	\$ 3,783,885,406	\$ 243,110,021
\$200,000 - \$249,999	13,738	\$ 3,056,031,226	\$ 488,409,327	\$ 249,723,254	\$ 2,278,613,387	\$ 152,691,445
\$250,000 - \$499,999	20,901	\$ 7,080,141,066	\$ 1,299,621,357	\$ 529,095,957	\$ 5,158,411,601	\$ 360,716,767
\$500,000 - \$999,999	6,933	\$ 4,704,626,016	\$ 1,078,661,646	\$ 317,969,325	\$ 3,254,493,075	\$ 229,174,621
\$1,000,000 and Over	3,511	\$ 9,669,865,610	\$ 2,551,475,897	\$ 646,753,139	\$ 6,194,160,225	\$ 367,464,797
Total	893,798	\$ 72,933,258,481	\$ 10,575,353,513	\$ 7,911,107,327	\$ 55,348,082,905	\$ 3,012,846,254

TABLE 12-D
RESIDENT PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS

AGI Class	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$0 or Less	46,708	\$ (1,163,228,878)	\$ 10,738,150	\$ 148,524,679	\$ 487,722	\$ (1,861,771)
\$1 - \$2,999	43,498	\$ 67,072,702	\$ 187,554	\$ 63,524,439	\$ 6,263,490	\$ (1,971,017)
\$3,000 - \$4,999	36,078	\$ 145,106,922	\$ (189,119)	\$ 87,117,684	\$ 58,865,975	\$ (2,101,117)
\$5,000 - \$9,999	100,576	\$ 754,712,981	\$ 5,811,548	\$ 263,315,667	\$ 486,221,069	\$ (10,207,767)
\$10,000 - \$19,999	176,247	\$ 2,593,650,244	\$ 52,810,437	\$ 491,569,893	\$ 2,045,192,606	\$ 7,442,478
\$20,000 - \$29,999	142,415	\$ 3,559,877,850	\$ 141,741,736	\$ 413,569,473	\$ 2,995,720,307	\$ 74,138,182
\$30,000 - \$39,999	133,983	\$ 4,671,140,243	\$ 238,548,496	\$ 388,404,053	\$ 4,031,172,943	\$ 144,489,108
\$40,000 - \$49,999	105,464	\$ 4,716,254,906	\$ 295,736,559	\$ 304,716,030	\$ 4,102,963,199	\$ 174,943,805
\$50,000 - \$59,999	69,125	\$ 3,774,900,692	\$ 278,002,273	\$ 199,744,187	\$ 3,284,356,810	\$ 152,537,253
\$60,000 - \$74,999	55,373	\$ 3,682,295,286	\$ 315,982,838	\$ 163,786,469	\$ 3,185,492,475	\$ 159,891,161
\$75,000 - \$99,999	33,945	\$ 2,884,736,474	\$ 289,787,247	\$ 104,293,070	\$ 2,469,512,712	\$ 134,324,414
\$100,000 - \$124,999	11,481	\$ 1,270,351,454	\$ 138,604,707	\$ 36,209,714	\$ 1,080,916,417	\$ 64,057,438
\$125,000 - \$149,999	4,963	\$ 673,928,231	\$ 83,054,467	\$ 15,584,374	\$ 563,968,222	\$ 35,381,504
\$150,000 - \$199,999	3,877	\$ 661,258,685	\$ 86,416,077	\$ 11,965,546	\$ 550,399,937	\$ 35,959,262
\$200,000 - \$249,999	1,619	\$ 359,424,457	\$ 46,862,668	\$ 4,918,961	\$ 298,629,292	\$ 20,436,191
\$250,000 - \$499,999	1,836	\$ 596,494,376	\$ 87,400,668	\$ 5,579,920	\$ 490,456,414	\$ 35,102,187
\$500,000 - \$999,999	369	\$ 245,763,801	\$ 41,639,923	\$ 1,148,160	\$ 198,550,475	\$ 14,736,095
\$1,000,000 and Over	82	\$ 155,745,627	\$ 27,441,681	\$ 277,290	\$ 125,917,077	\$ 8,681,990
Total	967,639	\$ 29,649,486,053	\$ 2,140,577,910	\$ 2,704,249,609	\$ 25,975,087,142	\$ 1,045,979,396

TABLE 13-D
TAX CREDITS CLAIMED ON RESIDENT PAY AND NO-PAY RETURNS

AGI Class	Number of Returns	Tuition and Textbook Tax Credit	Firefighter/EMS/ Reserve Peace Officer Tax Credit	Nonresident/Part-Year Resident Credit	Out-of-State Tax Credit	Other Nonrefundable Tax Credits
\$0 or Less	60,690	\$ 155,617	\$ 30,323	\$ 2,538	\$ 3,630	\$ 115,199
\$1 - \$2,999	55,808	\$ 34,524	\$ 7,831	\$ 163	\$ 257	\$ 1,145
\$3,000 - \$4,999	44,546	\$ 15,814	\$ 6,438	\$ 655	\$ 453	\$ 8,187
\$5,000 - \$9,999	123,959	\$ 81,511	\$ 36,693	\$ 29,727	\$ 18,905	\$ 5,414
\$10,000 - \$19,999	242,704	\$ 637,016	\$ 166,949	\$ 731,667	\$ 485,420	\$ 78,479
\$20,000 - \$29,999	219,393	\$ 1,198,977	\$ 227,948	\$ 2,101,737	\$ 1,703,487	\$ 291,981
\$30,000 - \$39,999	228,493	\$ 1,861,952	\$ 347,921	\$ 3,160,867	\$ 4,158,215	\$ 537,982
\$40,000 - \$49,999	211,070	\$ 2,329,395	\$ 553,245	\$ 3,637,927	\$ 7,013,467	\$ 722,063
\$50,000 - \$59,999	170,378	\$ 2,499,458	\$ 540,057	\$ 3,520,798	\$ 8,563,832	\$ 918,580
\$60,000 - \$74,999	174,742	\$ 3,206,968	\$ 562,776	\$ 5,148,800	\$ 12,352,141	\$ 1,573,675
\$75,000 - \$99,999	146,423	\$ 3,741,555	\$ 418,778	\$ 7,198,237	\$ 16,213,338	\$ 2,598,392
\$100,000 - \$124,999	66,342	\$ 2,053,253	\$ 134,601	\$ 6,118,637	\$ 10,415,093	\$ 2,233,304
\$125,000 - \$149,999	34,830	\$ 1,267,180	\$ 65,239	\$ 4,386,546	\$ 7,234,499	\$ 2,184,720
\$150,000 - \$199,999	33,070	\$ 1,337,449	\$ 42,748	\$ 6,421,774	\$ 9,182,412	\$ 3,429,312
\$200,000 - \$249,999	15,357	\$ 666,881	\$ 17,214	\$ 4,267,936	\$ 5,811,004	\$ 2,939,903
\$250,000 - \$499,999	22,737	\$ 1,202,078	\$ 23,616	\$ 9,437,699	\$ 15,111,015	\$ 10,211,587
\$500,000 - \$999,999	7,302	\$ 518,954	\$ 4,625	\$ 4,980,051	\$ 13,948,949	\$ 12,603,884
\$1,000,000 and Over	3,593	\$ 211,132	\$ 688	\$ 33,268,891	\$ 38,611,980	\$ 75,821,498
Total	1,861,437	\$ 23,019,714	\$ 3,187,690	\$ 94,414,650	\$ 150,828,097	\$ 116,275,305

TABLE 13-D (Continued)
TAX CREDITS CLAIMED ON RESIDENT PAY AND NO-PAY RETURNS

AGI Class	Number of Returns	Fuel Tax Credit	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Other Refundable Tax Credits
\$0 or Less	60,690	\$ 521,960	\$ 288,187	\$ 28,309	\$ 1,454,577	\$ 3,266,187
\$1 - \$2,999	55,808	\$ 41,013	\$ 145,103	\$ 23,355	\$ 1,788,402	\$ 50,575
\$3,000 - \$4,999	44,546	\$ 29,956	\$ 121,703	\$ 10,115	\$ 1,986,124	\$ 24,766
\$5,000 - \$9,999	123,959	\$ 90,185	\$ 654,193	\$ 42,077	\$ 8,995,573	\$ 2,180,110
\$10,000 - \$19,999	242,704	\$ 222,331	\$ 2,831,826	\$ 115,549	\$ 26,545,084	\$ 216,644
\$20,000 - \$29,999	219,393	\$ 222,510	\$ 4,412,750	\$ 119,746	\$ 17,936,552	\$ 234,292
\$30,000 - \$39,999	228,493	\$ 207,006	\$ 6,221,806	\$ 112,037	\$ 10,231,724	\$ 352,861
\$40,000 - \$49,999	211,070	\$ 154,702	\$ 4,444,607	\$ 90,422	\$ 2,529,892	\$ 651,341
\$50,000 - \$59,999	170,378	\$ 157,720	\$ 2,760,715	\$ 42,334	\$ 183,918	\$ 459,427
\$60,000 - \$74,999	174,742	\$ 160,277	\$ 2,020,969	\$ 40,289	\$ -	\$ 640,335
\$75,000 - \$99,999	146,423	\$ 185,674	\$ 952,186	\$ 29,935	\$ -	\$ 1,007,451
\$100,000 - \$124,999	66,342	\$ 116,069	\$ -	\$ -	\$ -	\$ 714,535
\$125,000 - \$149,999	34,830	\$ 89,619	\$ -	\$ -	\$ -	\$ 436,630
\$150,000 - \$199,999	33,070	\$ 111,540	\$ -	\$ -	\$ -	\$ 800,123
\$200,000 - \$249,999	15,357	\$ 63,497	\$ -	\$ -	\$ -	\$ 742,333
\$250,000 - \$499,999	22,737	\$ 118,690	\$ -	\$ -	\$ -	\$ 2,208,589
\$500,000 - \$999,999	7,302	\$ 84,519	\$ -	\$ -	\$ -	\$ 2,659,822
\$1,000,000 and Over	3,593	\$ 130,849	\$ -	\$ -	\$ -	\$ 6,125,341
Total	1,861,437	\$ 2,708,117	\$ 24,854,045	\$ 654,168	\$ 71,651,846	\$ 22,771,362

TABLE 14-D
RESIDENT PAY AND NO-PAY RETURNS BY TAXABLE INCOME

2021 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	113,901	\$ (1,792,235,602)	\$ 470,758,483	\$ -	243,166	29,341	\$ (8,758,545)
\$1 - \$1,676	37,929	\$ 165,375,107	\$ 14,439,701	\$ 33,125,688	59,132	6,143	\$ (2,008,159)
\$1,676 - \$3,352	45,664	\$ 276,529,288	\$ 20,203,768	\$ 115,700,382	70,479	6,718	\$ (2,651,213)
\$3,352 - \$6,704	98,791	\$ 876,227,039	\$ 56,219,976	\$ 499,205,715	154,268	17,298	\$ (9,606,980)
\$6,704 - \$15,084	231,143	\$ 3,529,634,038	\$ 203,762,677	\$ 2,494,479,757	352,950	56,880	\$ 12,959,253
\$15,084 - \$25,140	245,825	\$ 6,311,485,762	\$ 374,952,230	\$ 4,939,831,228	353,638	82,115	\$ 126,510,821
\$25,140 - \$33,520	215,935	\$ 7,750,143,860	\$ 489,996,443	\$ 6,337,733,606	288,028	81,457	\$ 230,533,597
\$33,520 - \$50,280	383,002	\$ 19,164,374,646	\$ 1,425,760,757	\$ 15,866,037,797	485,113	175,931	\$ 695,239,439
\$50,280 - \$75,420	281,788	\$ 20,858,171,308	\$ 1,985,066,739	\$ 17,066,587,427	354,513	177,893	\$ 862,468,790
\$75,420 and Over	207,459	\$ 45,443,039,088	\$ 7,674,770,649	\$ 33,970,468,447	285,974	169,311	\$ 2,154,138,647
Total	1,861,437	\$ 102,582,744,534	\$ 12,715,931,423	\$ 81,323,170,047	2,647,261	803,087	\$ 4,058,825,650

**TABLE 15-D
RESIDENT PAY RETURNS BY TAXABLE INCOME**

2021 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	392	\$ (39,077,427)	\$ 789,366	\$ -	758	74	\$ 415,677
\$1 - \$1,676	72	\$ 977,494	\$ 48,807	\$ 62,913	131	6	\$ 22,216
\$1,676 - \$3,352	130	\$ 815,383	\$ (168,710)	\$ 337,364	189	16	\$ 20,251
\$3,352 - \$6,704	27,593	\$ 252,210,524	\$ 20,243,866	\$ 156,125,732	34,037	109	\$ 707,688
\$6,704 - \$15,084	158,904	\$ 2,532,339,821	\$ 193,548,749	\$ 1,776,990,770	222,097	10,225	\$ 30,990,289
\$15,084 - \$25,140	219,517	\$ 5,679,722,702	\$ 374,301,144	\$ 4,443,964,292	301,181	42,877	\$ 134,801,510
\$25,140 - \$33,520	210,976	\$ 7,571,354,005	\$ 483,683,089	\$ 6,195,098,828	279,428	75,097	\$ 232,382,387
\$33,520 - \$50,280	378,724	\$ 18,938,265,520	\$ 1,407,644,531	\$ 15,689,695,628	479,023	173,210	\$ 696,196,739
\$50,280 - \$75,420	278,357	\$ 20,586,940,771	\$ 1,954,362,786	\$ 16,858,228,743	349,845	176,384	\$ 864,153,307
\$75,420 and Over	204,651	\$ 44,193,623,674	\$ 7,406,036,945	\$ 33,169,023,887	281,225	167,681	\$ 2,159,828,273
Total	1,479,316	\$ 99,717,172,467	\$ 11,840,490,573	\$ 78,289,528,157	1,947,914	645,679	\$ 4,119,518,337

TABLE 16-D
RESIDENT NO-PAY RETURNS BY TAXABLE INCOME

2021 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	113,509	\$ (1,753,158,175)	\$ 469,969,117	\$ -	242,408	29,267	\$ (9,174,222)
\$1 - \$1,676	37,857	\$ 164,397,613	\$ 14,390,894	\$ 33,062,775	59,001	6,137	\$ (2,030,375)
\$1,676 - \$3,352	45,534	\$ 275,713,905	\$ 20,372,478	\$ 115,363,018	70,290	6,702	\$ (2,671,464)
\$3,352 - \$6,704	71,198	\$ 624,016,515	\$ 35,976,110	\$ 343,079,983	120,231	17,189	\$ (10,314,668)
\$6,704 - \$15,084	72,239	\$ 997,294,217	\$ 10,213,928	\$ 717,488,987	130,853	46,655	\$ (18,031,036)
\$15,084 - \$25,140	26,308	\$ 631,763,060	\$ 651,086	\$ 495,866,936	52,457	39,238	\$ (8,290,689)
\$25,140 - \$33,520	4,959	\$ 178,789,855	\$ 6,313,354	\$ 142,634,778	8,600	6,360	\$ (1,848,790)
\$33,520 - \$50,280	4,278	\$ 226,109,126	\$ 18,116,226	\$ 176,342,169	6,090	2,721	\$ (957,300)
\$50,280 - \$75,420	3,431	\$ 271,230,537	\$ 30,703,953	\$ 208,358,684	4,668	1,509	\$ (1,684,517)
\$75,420 and Over	2,808	\$ 1,249,415,414	\$ 268,733,704	\$ 801,444,560	4,749	1,630	\$ (5,689,626)
Total	382,121	\$ 2,865,572,067	\$ 875,440,850	\$ 3,033,641,890	699,347	157,408	\$ (60,692,687)