

2004
IOWA INDIVIDUAL INCOME TAX
ANNUAL STATISTICAL REPORT

2004 RETURNS FILED IN 2005

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TABLE OF CONTENTS

<u>DESCRIPTION</u>	<u>PAGE NUMBER</u>
INTRODUCTION	1
GLOSSARY OF TERMS	2
OVERVIEW OF RELEVANT FEATURES OF TAX LAW - TAX YEAR 2004.....	3
REVIEW OF 2004 TAX YEAR.....	6
INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS.....	10
HISTORICAL TRENDS IN FILINGS, INCOME AND TAX LIABILITY	11

STATISTICAL APPENDIX

Table 1: Total Pay and No Pay Returns.....	12
Table 2: Total Pay Returns	13
Table 3: Total No Pay Returns.....	14
Table 4: Total Single Pay Returns	15
Table 5: Total Single No Pay Returns	16
Table 6: Total Married Joint Pay Returns.....	17
Table 7: Total Married Joint No Pay Returns.....	18
Table 8: Total Married Separate Pay Returns.....	19
Table 9: Total Married Separate No Pay Returns.....	20
Table 10: Total Pay and No Pay Returns by County.....	21
Table 11: Total Returns by Itemized Deduction.....	24
Table 12: Total Returns by Standard Deduction.....	25
Table 13: Total Pay and No Pay Returns by Credit.....	26
INCOME TAX ABATEMENT.....	27

INTRODUCTION

For tax year 2004, a total of \$2.1 billion in Iowa tax liability was reported by 1.8 million taxpayers on returns filed during 2005. The reported tax was based on \$72.9 billion in Iowa adjusted gross income and \$55.2 billion in net taxable income. This report provides a summary of data obtained from 2004 tax returns as well as a review of the relevant features of the Iowa tax law.

The report is organized in three major sections:

- An overview of Iowa income tax laws applicable to 2004 income.
- A statistical summary of information reported on 2004 returns including analysis of filing patterns.
- An appendix of statistical tables.

The data in this report reflects 2004 reporting practices. Due to significant tax law changes that took effect for the 1998 tax year comparison to years prior to 1998 must be completed with extreme caution. The most notable change was the ten percent reduction in Iowa's tax rates. Other changes included increases in the personal credit and maximum pension exclusion amounts, and expansion of the capital gains deduction and tuition textbook credit.

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

GLOSSARY OF TERMS

Pay Returns — returns with tax greater than zero

No Pay Returns — returns with a tax liability equal to zero.

Filing Status:

Single — Includes filing status 1 (single), 5 (unmarried head of household), and 6 (surviving spouse).

Married Joint — filing status 2 (one return filed by the married couple) — Counted as one return.

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

Or

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

Adjusted Gross Income — from line 26 Iowa 1040 or line 4 IA 1040A.

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

Tax Paid — from line 55 IA 1040 (less any refundable credits other than withholding or estimates) or line 13 IA 1040A.

OVERVIEW OF RELEVANT FEATURES OF TAX LAW - TAX YEAR 2004

The key features of the 2004 Iowa individual income tax structure are similar to many of those imposed by the federal government and other states with progressive tax rate schedules. This section of the report highlights fundamental features of the Iowa tax structure as well as related tax features such as additional taxes, credits and check-off programs. Chart 1 beginning on page 7 provides additional information regarding the utilization of these provisions.

Several important Iowa tax law changes applicable to tax year 2004 include:

- The income tax brackets in the rate schedule were indexed upward by a factor of 1.5 percent. The indexation adjustment is made each year to prevent taxpayers from incurring increased tax liabilities due to inflation.
- The standard deduction for single filers and married couples filing separately is \$1,580 - up from \$1,550 in tax year 2003. For all other filing statuses the standard deduction was \$3,880, which was up from \$3,830 the prior year.
- As a result of coupling with federal legislation, the following changes apply for Iowa tax purposes:
 - A deduction is allowed for contributions to health savings accounts.
 - Members of the National Guard and armed forces military reserve can deduct unreimbursed travel expenses to the same extent as for federal purposes for 2003 and subsequent years. Previously, the Iowa deduction was limited to \$1,500.
 - Taxpayers may claim an itemized deduction for contributions made in January 2005 for relief of victims of the Indian Ocean tsunami on the 2004 Iowa return if contributions were made on the 2004 federal return.
 - For 2004 federal tax purposes, individuals have the option of claiming an itemized deduction for state sales and use taxes or state individual income taxes. Iowans may choose the sales and use tax option on their state returns only if they itemized on their federal return and chose the sales and use tax option on their federal return.
- Iowa coupled with federal legislation to allow the additional 50% first-year depreciation allowance (bonus depreciation) for assets placed in service between May 5, 2003 and January 1, 2005. However, Iowa did not couple with 2002 federal legislation to allow the 30% bonus depreciation allowance for assets placed in service between September 10, 2001 and May 6, 2003.
- Iowa also coupled with the federal increase in the Section 179 expensing allowance from \$25,000 to \$100,000 for tax years beginning on or after January 1, 2003.
- A Volunteer Fire Fighters check off program was established in which taxpayers could contribute \$1 or more of their own monies to the Volunteer Fire Fighters Preparedness Fund. Contributions to the fund were used to train Iowa's fire fighters. Although such contributions were administered through the Iowa income tax system, these donations did not affect taxpayers' liabilities.

Filing Requirements

For 2004, single taxpayers who were Iowa residents with Iowa net income of \$9,000 or more were required to file an Iowa return. Iowa residents other than single filers who had Iowa net income of at least \$13,500, or those who could be claimed as a dependent on another person's return and had Iowa net income from all sources of \$5,000 or more, were required to file an Iowa return.

Nonresidents with \$1,000 or more in net income from Iowa sources or those who were subject to the Iowa tax on lump sum distributions or to the Iowa minimum tax were also required to file an Iowa return.

Net Income Definition

Iowa net income is defined as federal adjusted gross income with certain modifications. These modifications include the subtraction of interest and dividends from federal securities and the addition of interest and dividends from certain state, municipal and foreign securities. Generally, the sources and amounts of income that were reported on the 2004 federal return were also required to be reported on the 2004 Iowa return with a few exceptions. Included in these exceptions were the allowance of an exclusion from income of certain railroad retirement benefits and a difference in the computation of social security income to be included for state tax purposes.

As is true in determining federal adjusted gross income, Iowa allowed certain adjustments to gross income in computing Iowa net income. These adjustments were generally the same as those allowed for federal purposes. Exceptions included Iowa adjustments for a partial pension/retirement income exclusion and a deduction for certain types of capital gains transactions.

Net Taxable Income

To determine net taxable income, the following deductions from net income were allowed for 2004:

1. The net amount of federal income taxes paid during the year less federal income tax refunds received during the year.
2. The larger of the following amounts:
 - a. A standard deduction of \$1,580 for single filers and for each married individual filing separately. A standard deduction of \$3,880 for taxpayers who were married and filed a joint return or those who filed as an unmarried head of household or qualifying widow (er) with dependent child.
 - b. An itemized deduction equal to the amount determined for federal income tax purposes less any amounts deducted for Iowa income tax payments. In addition, other deductible expenses such as adoption expenses or expenses incurred for in-home care of a disabled relative were allowed as an Iowa itemized deduction.

Net taxable income reported on 2004 Iowa returns was subject to the following rates:

<u>Rate</u>		<u>Rate</u>
0.36% from	\$ 0 through \$ 1,242	6.48% from \$18,630 through \$24,840
0.72% from	\$ 1,242 through \$ 2,484	6.80% from \$24,840 through \$37,260
2.43% from	\$ 2,484 through \$ 4,968	7.92% from \$37,260 through \$55,890
4.50% from	\$ 4,968 through \$11,178	8.98% from \$55,890
6.12% from	\$ 11,178 through \$18,630	

Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 2004:

1. A forty dollar credit was allowed for each taxpayer. In addition, taxpayers who qualified and filed as a head of household were allowed an additional credit of forty dollars. Also, an additional twenty dollar credit was allowed for individuals who were 65 year of age or over, or who were blind at the end of the tax year.
2. A forty dollar credit was allowed on the taxpayer's return for each dependent claimed for federal purposes.

Nonresident and Part-Year Resident Credits

Individuals with income from Iowa sources, but who were not full-year residents of Iowa were required to report their income, adjustments and deductions from all sources. After computing tax on taxable income from all sources, nonresidents and part-year residents were allowed a credit to reflect the ratio of non-Iowa income to total income.

Additional Features of the Iowa Tax Structure

The principal objective of the Iowa tax structure is to compute a tax on an income base utilizing graduated tax rates. However, several other features exist in the Iowa tax code that are designed to impose tax or compensate for certain activities through additional taxes, credits or to allow taxpayers to make contributions to certain programs through check-offs. More information on these additional taxes, credits and check-off programs may be found on pages 6 through 9 of this report.

REVIEW OF 2004 TAX YEAR

Filing Status - Iowa allows married taxpayers to file as separate individuals. This feature of Iowa tax law allows married taxpayers to avoid being taxed at a higher rate as a married couple than as individuals. These two-income couples filed approximately 51 percent of all returns and reported 64 percent of Iowa tax liability.

Standard/Itemized Deductions - Approximately 48 percent of the returns utilized the Iowa standard deduction with the remaining filers electing to itemize their deductions.

Federal Tax Deduction - Iowa is one of three states that allow all taxpayers full deductibility of net federal tax payments. For the 2004 tax year, a total of \$8.2 billion in federal taxes were deducted.

Additional Taxes - The special tax on lump sum distributions and the minimum tax was reported on 7,300 returns. A total of \$2.7 million in these state taxes were reported. The use of the school district surtax continued to expand in 2004, with 287 districts out of 367 school districts receiving approximately \$69.4 million in revenue from this state collected revenue source. In 2003, 281 districts imposed the surtax and received approximately \$59.2 million. One county (Appanoose) imposes a local surtax to fund emergency medical services. Appanoose County received approximately \$55,100 from this surtax.

Tax Credits - Chart 1 documents the utilization of the tax credits allowed on the 2004 return. Excluding the exemption credits and the non-resident/part year resident credits, approximately \$90.0 million in credits were claimed on 2004 returns. This compares to approximately \$86.2 million claimed in credits for tax year 2003.

Check-offs – A total of 127,600 contributions were made amounting to approximately \$480,500 for the five check-off programs provided on the 2004 tax return (See Chart 1).

Cow Calf Refund Program - A total of 17,435 returns claimed \$8.6 million in individual income tax refunds. The amount appropriated for this program for tax year 2004 equaled \$1.8 million. Therefore, refund claims were paid on a prorated basis according to the formula specified in section 422.122, Code of Iowa 2005. This program does not affect tax liabilities as reported in this document, but is administered through the Iowa income tax system.

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

	FIRST EFFECTIVE ON RETURN FOR TAX YEAR	CHARACTERISTICS	IMPACT IN 2004
A. <u>ADDITIONAL TAXES</u>			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distribution	190 Taxpayers \$0.1 million
Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that minimum tax exceeds regular tax	7,100 Taxpayers \$2.6 Million
School District Surtax	1976	Up to 20% of State tax in authorizing districts	695,400 Taxpayers in 287 School Districts \$69.4 Million
Emergency Medical Services Surtax	1992	Up to 1% of State tax in authorizing counties	5,400 Taxpayers in 1 county (Appanoose) \$55,100
B. <u>CREDITS APPLICABLE TO TAX</u>			
Tuition/Textbook Credit	1987	25% of qualifying expenses (\$1,000 maximum); Maximum credit of \$250 for each dependent	171,600 Taxpayers \$14.3 Million
Earned Income Credit	1990	6.5% of Federal Earned Income Credit for taxpayers with Federal AGI of less than \$30,650 (less than \$34,692 for taxpayers with more than one qualifying child).	104,300 taxpayers \$8.9 million
New Jobs Credit	1985	6% of portion of wages paid to new employees by qualifying employer	(See Note #1 pg. 9)
Minimum Tax Carryforward Credit	1989	Credit against regular tax to the extent that regular tax exceeds minimum tax	(See Note #1 pg. 9)
S Corp and Franchise Tax Credits	1997	Credit available to qualifying resident shareholders of value added corporations	(See Note #1 pg. 9)
Investment Tax Credit	1997	Credit available to eligible business for 10% of purchase price of real property	(See Note #1 pg. 9)
Eligible Housing Business Credit	1998	Credit to eligible housing business up to 10% of investment relating to building or rehabilitating dwellings in designated areas.	(See Note #1 pg. 9)
Eligible Development Business Credit	2001	Credit for eligible development businesses for 10% of new investment in construction or improvement of office space for certain uses.	(See Note #1 pg. 9)

Chart 1 (cont'd)

	FIRST EFFECTIVE ON RETURN FOR TAX YEAR	CHARACTERISTICS	IMPACT IN 2004
Endow Iowa Tax Credit	2003	20% credit for endowment gifts to a qualifying community foundation. Maximum credit of \$100,000 per taxpayer.	(See Note #1 pg. 9)
C. CREDITS WHICH ARE REFUNDED			
Child and Dependent Care	1977	Sliding scale from 10% to 75% of federal credit for taxpayers with income of less than \$40,000	34,400 Taxpayers \$8.1 Million
Research Expenditure	1985	6.5% of qualifying research expenditures	(See Note #2 pg. 9)
Motor Vehicle Fuel Tax	1973	Credit for MVF tax paid for fuel which was used for exempt purposes	32,800 Taxpayers \$4.3 Million
Assistive Device	2000	Credit for eligible businesses for obtaining or modifying an assistive device or making workplace modifications for disabled employees	(See Note #2 pg. 9)
Property Rehabilitation	2000	Credit for eligible businesses for qualifying rehabilitation costs for eligible property	(See Note #2 pg. 9)
Ethanol Blended Gasoline Tax Credit	2002	Credit for retail gasoline dealers in which 60% of the total gallons of gasoline sold at a given station is ethanol blended gasoline.	(See Note #2 pg. 9)
Claim of Right	1996	Credit for income repaid in 2004 reported on a prior year tax return.	(See Note #2 pg. 9)
Refundable Investment Tax Credits	2002	Credit for approved eligible business involved in value added agricultural or biotechnology projects for qualifying new investment. Relevant to the New Jobs and Income, Enterprise Zone and New Capital Investment economic development programs.	(See Note #2 pg. 9)

Chart 1 (cont'd)

	FIRST EFFECTIVE ON RETURN FOR TAX YEAR	CHARACTERISTICS	IMPACT IN 2004
D. CONTRIBUTIONS			
Election Campaign Check-off	1972	Taxpayer may designate \$1.50 of State Tax (\$3.00 if joint) to major party of choice	92,405 Check-offs \$138,608
Fish and Wildlife Check-off	1982	Taxpayers may contribute any amount of \$1 or more to Fish/Wildlife Protection Fund	11,600 Contributors \$133,000
State Fair Check-off	1993	Taxpayers may contribute any amount of \$1 or more to State Fairgrounds Renovation Fund	8,700 contributors \$89,000
Keep Iowa Beautiful Check-off	2001	Taxpayers may contribute any amount of \$1 or more to Keep Iowa Beautiful Fund	7,500 contributors \$57,600
Iowa Volunteer Fire Fighters Check-off	2004	Taxpayers may contribute any amount of \$1 or more to Iowa Volunteer Firefighters Fund	7,400 contributors \$62,300
E. COW CALF REFUND			
	1996	Refund claim of ten cents per corn equivalent consumed per head of livestock. Claims prorated if total claims exceed appropriated amount.	17,435 returns \$8.6 Million claimed \$1.8 Million appropriated

NOTES:

1. The New Jobs Credit, Minimum Tax Carry Forward Credit, S Corp and Franchise Credits, Investment Tax Credit, Eligible Housing Credit, the Eligible Development Business Credit and the Endow Iowa Tax Credit were combined on line 54 of the 2004 Iowa 1040 tax form. Therefore separate values for these credits cannot be determined. For 2004, the credits combined were claimed by 7,700 taxpayers and amounted to \$50.0 million.
2. The Research Expenditure, Assistive Device, Property Rehabilitation, Claim of Right, and refundable investment tax credits were combined on line 66 of the 2004 Iowa 1040 tax form. Again, separate values for these credits cannot be determined. For 2004, these credits were claimed by 1,500 taxpayers and amounted to \$4.4 million.

INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS — TAX YEAR 2004

A traditional measurement of a state's income tax structure is the incidence of the tax on residents in that state. The incidence is defined as the percentage that net tax liability represents of net income (AGI).

Chart 2 presents the incidence calculations for all returns as well as resident returns only. The incidence computations based on total returns are presented primarily for consistency purposes with the rest of this report, as the inclusion of nonresident and part-year returns does not accurately reflect the true incidence of the Iowa tax on Iowans. In computing their tax, nonresidents are to report income from **all sources** in AGI, no matter where the income was earned. However, the tax liability data does represent the tax on **Iowa source** income only, since the non-resident/part-year resident credit eliminates that portion of the tax that is attributable to non-Iowa income. The impact of including nonresident and part-year resident returns overstates AGI (the denominator) relative to tax (the numerator) and therefore produces figures that are significantly less than what are believed to be the true incidence of the tax on Iowans. While this distortion affects the incidence at all income levels, the most significant abnormalities occur at the middle and upper income levels.

The figures based on resident returns represent a more accurate measure of the Iowa tax incidence and the progressivity of the Iowa income tax. This is because resident returns do not include a significant amount of non-Iowa source income, which is the source of distortion in the incidence statistics of all filers.

**Chart 2 - Tax Incidence by Adjusted Gross Income
All Returns vs. Iowa Resident Returns**

Adjusted Income	Gross Class	All Taxpayers			Resident Taxpayers		
		AGI (\$ millions)	Tax Paid (\$ millions)	Incidence	AGI (\$ millions)	Tax Paid (*) (\$ millions)	Incidence
No AGI		\$0.0	\$0.1		\$0.0	\$0.0	
\$0 -	\$5,000	\$501.1	\$0.2	0.04%	\$450.8	\$0.1	0.02%
\$5,000 -	\$10,000	\$1,507.1	\$7.4	0.49%	\$1,391.8	\$7.1	0.51%
\$10,000 -	\$14,000	\$1,717.8	\$23.0	1.34%	\$1,598.7	\$22.2	1.39%
\$14,000 -	\$20,000	\$3,592.4	\$73.7	2.05%	\$3,344.8	\$71.3	2.13%
\$20,000 -	\$25,000	\$3,931.3	\$108.5	2.76%	\$3,675.2	\$105.2	2.86%
\$25,000 -	\$30,000	\$4,536.3	\$143.4	3.16%	\$4,243.2	\$139.1	3.28%
\$30,000 -	\$40,000	\$9,211.2	\$322.5	3.50%	\$8,614.8	\$313.6	3.64%
\$40,000 -	\$50,000	\$7,429.3	\$276.2	3.72%	\$6,865.8	\$268.1	3.90%
\$50,000 -	\$75,000	\$9,949.5	\$387.7	3.90%	\$8,894.9	\$374.6	4.21%
\$75,000	and over	\$30,533.4	\$796.5	2.61%	\$14,893.3	\$732.1	4.92%
Total		\$72,909.4	\$2,139.2	2.93%	\$53,973.3	\$2,033.4	3.77%

(*) Tax figures for residents do not include lump sum or minimum tax, where as these additional taxes are included in the tax figures elsewhere in this report.

HISTORICAL TRENDS IN FILINGS, INCOME AND TAX LIABILITY

Chart 3 below provides historical data over the last ten years for the number of filers, adjusted gross income, taxable income and tax liability. The historical data shows that over the last ten years, increases or decreases in the number of filers has been fairly modest. For the most part, increases in income through economic growth also have led to increases in taxable income and tax liabilities as well. For tax year 2004, growth in adjusted gross income (+5.4%) and taxable income (+7.7%) was experienced for the second year, after three prior years of decline. Growth among Iowa resident returns was similar to the growth of all taxpayers as adjusted gross income grew by 6.9% and taxable income grew by 7.6%.

It is also important to realize that tax law changes can affect growth in income and in tax liabilities over time. Although many changes have occurred over the last ten years, the most obvious change occurred between 1997 and 1998 when income grew by 9.6%, yet tax liabilities declined by 7.4%. This was primarily the result of the 1998 tax rate reductions and other law changes mentioned earlier in the introduction to this report. In addition, recent federal tax law changes have had an increasing effect on state tax liabilities. This occurs because Iowans are allowed to deduct all of their federal income tax payments on their Iowa returns.

Chart 3 -Historical Iowa Individual Income Tax Statistics

Tax Year	Number of Returns	Adjusted Gross Income	Taxable Income	Tax Paid
1995	1,728,284	\$49,813,691,848	\$36,315,283,666	\$1,608,981,183
1996	1,753,478	\$54,815,978,294	\$40,239,170,057	\$1,705,708,650
1997	1,780,784	\$58,339,391,732	\$42,407,617,800	\$1,878,237,250
1998	1,806,707	\$63,964,624,673	\$46,489,182,579	\$1,738,503,209
1999	1,827,431	\$68,878,355,751	\$49,966,936,740	\$1,871,747,433
2000	1,835,496	\$68,451,879,371	\$49,384,005,583	\$1,875,075,507
2001	1,824,588	\$64,573,393,930	\$46,033,206,434	\$1,783,209,021
2002	1,800,023	\$61,811,131,495	\$45,258,510,919	\$1,810,231,846
2003	1,806,908	\$69,163,184,519	\$51,247,330,609	\$1,946,625,362
2004	1,835,741	\$72,909,438,538	\$55,198,911,054	\$2,139,237,036

Annual Percent Change

Tax Year	Number of Returns	Adjusted Gross Income	Taxable Income	Tax Paid
1995-96	1.46%	10.04%	10.81%	6.01%
1996-97	1.56%	6.43%	5.39%	10.11%
1997-98	1.46%	9.64%	9.62%	-7.44%
1998-99	1.15%	7.68%	7.48%	7.66%
1999-00	0.44%	-0.62%	-1.17%	0.18%
2000-01	-0.59%	-5.67%	-6.79%	-4.90%
2001-02	-1.35%	-4.28%	-1.68%	1.52%
2002-03	0.38%	11.89%	13.23%	7.53%
2003-04	1.60%	5.42%	7.71%	9.89%

TABLE 01
TOTAL PAY AND NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKET		NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$1 -	\$2,999	92,562	\$156,244,690	\$56,503,951	134,890	9,288	\$60,272
\$3,000 -	\$3,999	42,274	\$148,056,459	\$77,130,376	59,378	4,704	\$32,244
\$4,000 -	\$4,999	43,743	\$196,848,565	\$116,482,277	61,481	5,276	\$79,094
\$5,000 -	\$5,999	43,549	\$239,293,441	\$152,456,668	61,715	5,740	\$256,773
\$6,000 -	\$6,999	42,097	\$273,447,944	\$183,472,238	60,352	6,360	\$670,270
\$7,000 -	\$7,999	40,961	\$307,079,345	\$214,188,639	59,097	7,299	\$1,230,561
\$8,000 -	\$8,999	39,036	\$331,729,075	\$237,362,903	57,114	7,954	\$1,838,609
\$9,000 -	\$9,999	37,440	\$355,526,603	\$254,079,362	54,817	8,475	\$3,377,073
\$10,000 -	\$11,999	72,511	\$796,989,405	\$584,444,356	106,001	19,757	\$9,544,618
\$12,000 -	\$13,999	70,856	\$920,793,066	\$694,332,162	101,492	21,409	\$13,467,957
\$14,000 -	\$15,999	70,899	\$1,063,504,813	\$813,108,584	99,519	24,211	\$18,392,888
\$16,000 -	\$17,999	70,171	\$1,193,066,602	\$926,971,654	95,981	26,330	\$24,211,022
\$18,000 -	\$19,999	70,315	\$1,335,876,738	\$1,049,791,277	93,979	27,957	\$31,141,504
\$20,000 -	\$21,999	70,504	\$1,480,418,510	\$1,172,346,798	91,991	29,597	\$38,413,860
\$22,000 -	\$24,999	104,325	\$2,450,912,581	\$1,951,473,654	134,313	47,437	\$70,049,309
\$25,000 -	\$29,999	165,220	\$4,536,312,694	\$3,614,703,132	207,631	83,640	\$143,358,130
\$30,000 -	\$34,999	144,221	\$4,678,104,425	\$3,711,624,573	177,088	81,465	\$159,915,924
\$35,000 -	\$39,999	121,143	\$4,533,112,975	\$3,568,933,788	147,436	76,117	\$162,585,201
\$40,000 -	\$49,999	166,811	\$7,429,279,923	\$5,775,583,731	203,886	118,100	\$276,176,035
\$50,000 -	\$74,999	166,307	\$9,949,507,459	\$7,557,928,628	210,311	136,414	\$387,705,655
\$75,000 -	\$99,999	51,862	\$4,432,821,665	\$3,284,069,879	70,076	48,529	\$179,156,038
100,000 AND OVER		68,620	\$26,100,511,560	\$19,200,112,807	100,814	67,926	\$617,458,806
NO AGI		40,314	\$0	\$1,809,617	86,694	8,422	\$115,193
TOTALS		1,835,741	\$72,909,438,538	\$55,198,911,054	2,476,056	872,407	\$2,139,237,036

**TABLE 02
TOTAL PAY RETURNS**

ADJUSTED GROSS INCOME BRACKET		NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$1 -	\$2,999	954	\$1,785,983	\$3,128,293	1,132	97	\$60,272
\$3,000 -	\$3,999	1,091	\$3,918,376	\$4,296,141	1,184	34	\$32,244
\$4,000 -	\$4,999	3,758	\$17,157,872	\$16,161,830	3,984	88	\$79,094
\$5,000 -	\$5,999	12,939	\$72,423,527	\$56,846,616	13,604	155	\$256,773
\$6,000 -	\$6,999	18,839	\$122,561,372	\$94,803,772	21,282	399	\$670,270
\$7,000 -	\$7,999	19,167	\$143,683,662	\$112,307,099	22,738	761	\$1,230,561
\$8,000 -	\$8,999	18,991	\$161,397,822	\$126,817,290	23,252	1,116	\$1,838,609
\$9,000 -	\$9,999	26,408	\$250,788,885	\$197,179,386	31,752	1,640	\$3,377,073
\$10,000 -	\$11,999	53,182	\$585,031,379	\$461,720,906	65,906	4,679	\$9,544,618
\$12,000 -	\$13,999	53,782	\$699,026,280	\$556,155,990	66,729	6,237	\$13,467,957
\$14,000 -	\$15,999	56,556	\$849,065,993	\$676,063,277	71,480	8,474	\$18,392,888
\$16,000 -	\$17,999	60,136	\$1,023,280,223	\$816,764,299	77,492	13,555	\$24,211,022
\$18,000 -	\$19,999	64,714	\$1,229,832,060	\$984,549,375	84,438	23,079	\$31,141,504
\$20,000 -	\$21,999	66,173	\$1,389,647,108	\$1,116,730,912	84,977	26,757	\$38,413,860
\$22,000 -	\$24,999	99,335	\$2,333,909,843	\$1,877,895,088	126,719	44,497	\$70,049,309
\$25,000 -	\$29,999	158,694	\$4,357,626,698	\$3,500,850,495	198,167	80,605	\$143,358,130
\$30,000 -	\$34,999	139,221	\$4,515,946,224	\$3,605,893,617	170,017	79,447	\$159,915,924
\$35,000 -	\$39,999	117,264	\$4,388,008,819	\$3,474,452,480	142,047	74,541	\$162,585,201
\$40,000 -	\$49,999	161,454	\$7,190,604,892	\$5,615,453,092	196,438	115,789	\$276,176,035
\$50,000 -	\$74,999	160,214	\$9,581,781,415	\$7,304,249,481	201,545	133,222	\$387,705,655
\$75,000 -	\$99,999	49,310	\$4,213,950,080	\$3,133,245,403	66,094	46,805	\$179,156,038
100,000 AND OVER		61,903	\$20,474,165,232	\$14,762,601,156	88,713	62,495	\$617,458,806
NO AGI		222	\$0	\$1,326,837	350	43	\$115,193
TOTALS		1,404,307	\$63,605,593,745	\$48,499,492,835	1,760,040	724,515	\$2,139,237,036

TABLE 03
TOTAL NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKET		NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$1 -	\$2,999	91,608	\$154,458,707	\$53,375,658	133,758	9,191	\$0
\$3,000 -	\$3,999	41,183	\$144,138,083	\$72,834,235	58,194	4,670	\$0
\$4,000 -	\$4,999	39,985	\$179,690,693	\$100,320,447	57,497	5,188	\$0
\$5,000 -	\$5,999	30,610	\$166,869,914	\$95,610,052	48,111	5,585	\$0
\$6,000 -	\$6,999	23,258	\$150,886,572	\$88,668,466	39,070	5,961	\$0
\$7,000 -	\$7,999	21,794	\$163,395,683	\$101,881,540	36,359	6,538	\$0
\$8,000 -	\$8,999	20,045	\$170,331,253	\$110,545,613	33,862	6,838	\$0
\$9,000 -	\$9,999	11,032	\$104,737,718	\$56,899,976	23,065	6,835	\$0
\$10,000 -	\$11,999	19,329	\$211,958,026	\$122,723,450	40,095	15,078	\$0
\$12,000 -	\$13,999	17,074	\$221,766,786	\$138,176,172	34,763	15,172	\$0
\$14,000 -	\$15,999	14,343	\$214,438,820	\$137,045,307	28,039	15,737	\$0
\$16,000 -	\$17,999	10,035	\$169,786,379	\$110,207,355	18,489	12,775	\$0
\$18,000 -	\$19,999	5,601	\$106,044,678	\$65,241,902	9,541	4,878	\$0
\$20,000 -	\$21,999	4,331	\$90,771,402	\$55,615,886	7,014	2,840	\$0
\$22,000 -	\$24,999	4,990	\$117,002,738	\$73,578,566	7,594	2,940	\$0
\$25,000 -	\$29,999	6,526	\$178,685,996	\$113,852,637	9,464	3,035	\$0
\$30,000 -	\$34,999	5,000	\$162,158,201	\$105,730,956	7,071	2,018	\$0
\$35,000 -	\$39,999	3,879	\$145,104,156	\$94,481,308	5,389	1,576	\$0
\$40,000 -	\$49,999	5,357	\$238,675,031	\$160,130,639	7,448	2,311	\$0
\$50,000 -	\$74,999	6,093	\$367,726,044	\$253,679,147	8,766	3,192	\$0
\$75,000 -	\$99,999	2,552	\$218,871,585	\$150,824,476	3,982	1,724	\$0
100,000 AND OVER		6,717	\$5,626,346,328	\$4,437,511,651	12,101	5,431	\$0
NO AGI		40,092	\$0	\$482,780	86,344	8,379	\$0
TOTALS		431,434	\$9,303,844,793	\$6,699,418,219	716,016	147,892	\$0

**TABLE 04
TOTAL SINGLE PAY RETURNS**

ADJUSTED GROSS INCOME BRACKET		NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$1 -	\$2,999	189	\$353,263	\$103,903	214	19	\$4,756
\$3,000 -	\$3,999	125	\$437,795	\$234,871	139	2	\$969
\$4,000 -	\$4,999	160	\$712,866	\$462,251	182	8	\$1,996
\$5,000 -	\$5,999	6,125	\$34,655,007	\$24,249,663	6,184	13	\$52,827
\$6,000 -	\$6,999	9,159	\$59,485,546	\$42,906,124	9,786	5	\$228,372
\$7,000 -	\$7,999	8,017	\$59,984,934	\$44,550,952	9,115	14	\$438,883
\$8,000 -	\$8,999	6,712	\$56,930,688	\$42,972,005	8,030	18	\$599,943
\$9,000 -	\$9,999	13,434	\$127,534,421	\$98,458,380	15,583	164	\$1,657,590
\$10,000 -	\$11,999	24,832	\$272,839,799	\$213,548,588	29,134	548	\$4,486,336
\$12,000 -	\$13,999	23,405	\$304,060,413	\$241,430,539	27,150	807	\$5,921,967
\$14,000 -	\$15,999	22,874	\$343,108,484	\$274,379,254	26,540	1,298	\$7,674,262
\$16,000 -	\$17,999	24,117	\$410,493,189	\$327,942,642	29,804	3,914	\$9,566,552
\$18,000 -	\$19,999	26,233	\$498,405,747	\$398,171,943	34,443	8,947	\$12,036,517
\$20,000 -	\$21,999	26,505	\$556,556,545	\$446,142,784	34,955	9,925	\$14,774,698
\$22,000 -	\$24,999	37,752	\$886,735,909	\$711,930,129	50,121	14,778	\$25,767,854
\$25,000 -	\$29,999	56,254	\$1,542,795,385	\$1,233,968,538	74,231	21,998	\$49,491,360
\$30,000 -	\$34,999	44,973	\$1,457,109,121	\$1,154,291,264	58,755	16,498	\$50,516,426
\$35,000 -	\$39,999	34,378	\$1,285,362,661	\$1,005,177,474	44,779	12,222	\$46,450,744
\$40,000 -	\$49,999	42,874	\$1,905,182,403	\$1,457,762,707	56,075	15,496	\$70,887,913
\$50,000 -	\$74,999	35,679	\$2,115,204,277	\$1,569,349,284	47,406	12,233	\$81,704,299
\$75,000 -	\$99,999	8,596	\$731,737,881	\$529,371,668	11,732	2,786	\$29,377,132
100,000 A ND OVER		8,796	\$2,999,889,823	\$2,212,932,523	12,309	2,456	\$81,525,247
NO AGI		49	\$0	\$309,512	59	0	\$39,087
TOTALS		461,238	\$15,649,576,157	\$12,030,646,998	586,726	124,149	\$493,205,730

TABLE 05
TOTAL SINGLE NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKET		NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$1 -	\$2,999	55,083	\$96,361,368	\$22,524,403	67,995	5,543	\$0
\$3,000 -	\$3,999	25,683	\$89,886,943	\$43,695,323	31,340	3,024	\$0
\$4,000 -	\$4,999	26,424	\$118,896,501	\$69,062,016	32,355	3,247	\$0
\$5,000 -	\$5,999	20,170	\$109,762,577	\$67,269,356	26,437	3,511	\$0
\$6,000 -	\$6,999	15,345	\$99,605,164	\$64,204,112	21,186	3,849	\$0
\$7,000 -	\$7,999	15,030	\$112,750,002	\$77,117,884	20,343	4,202	\$0
\$8,000 -	\$8,999	14,112	\$119,947,086	\$84,807,773	19,288	4,532	\$0
\$9,000 -	\$9,999	5,642	\$53,535,788	\$29,281,463	9,623	4,538	\$0
\$10,000 -	\$11,999	10,219	\$112,167,791	\$65,828,234	18,089	9,946	\$0
\$12,000 -	\$13,999	9,287	\$120,658,804	\$77,566,818	16,825	9,969	\$0
\$14,000 -	\$15,999	8,563	\$128,230,293	\$86,133,863	15,813	9,993	\$0
\$16,000 -	\$17,999	5,896	\$99,596,975	\$67,900,053	10,676	7,652	\$0
\$18,000 -	\$19,999	2,959	\$56,028,279	\$36,481,010	4,905	2,622	\$0
\$20,000 -	\$21,999	2,147	\$44,941,481	\$29,066,881	3,376	1,515	\$0
\$22,000 -	\$24,999	2,296	\$53,763,871	\$34,319,036	3,445	1,433	\$0
\$25,000 -	\$29,999	2,604	\$71,105,956	\$43,420,373	3,689	976	\$0
\$30,000 -	\$34,999	1,754	\$56,759,978	\$34,677,112	2,424	442	\$0
\$35,000 -	\$39,999	1,181	\$44,180,856	\$25,431,781	1,661	271	\$0
\$40,000 -	\$49,999	1,383	\$61,211,579	\$36,680,881	1,868	250	\$0
\$50,000 -	\$74,999	1,068	\$63,326,809	\$39,528,705	1,397	215	\$0
\$75,000 -	\$99,999	306	\$26,148,284	\$16,294,665	415	71	\$0
100,000 AND OVER		716	\$623,380,202	\$485,933,272	966	149	\$0
NO AGI		16,420	\$0	\$64,445	24,077	1,207	\$0
TOTALS		244,288	\$2,362,246,587	\$1,537,289,459	338,193	79,157	\$0

**TABLE 06
TOTAL MARRIED JOINT PAY RETURNS**

ADJUSTED GROSS INCOME BRACKET		NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$1 -	\$2,999	39	\$61,863	\$2,587	131	12	\$11,108
\$3,000 -	\$3,999	8	\$28,717	\$266	29	0	\$1,812
\$4,000 -	\$4,999	18	\$80,809	\$64,571	62	6	\$1,372
\$5,000 -	\$5,999	10	\$55,330	\$25,197	35	1	\$993
\$6,000 -	\$6,999	18	\$115,968	\$49,466	57	6	\$2,257
\$7,000 -	\$7,999	32	\$242,251	\$159,790	97	6	\$1,100
\$8,000 -	\$8,999	32	\$272,696	\$152,404	104	3	\$1,118
\$9,000 -	\$9,999	131	\$1,262,910	\$782,235	384	6	\$3,348
\$10,000 -	\$11,999	1,053	\$11,717,305	\$7,139,658	3,550	28	\$48,993
\$12,000 -	\$13,999	1,515	\$19,746,537	\$12,462,067	5,149	58	\$146,918
\$14,000 -	\$15,999	3,244	\$49,092,892	\$32,914,317	9,252	268	\$351,466
\$16,000 -	\$17,999	4,105	\$69,826,137	\$48,924,801	11,011	1,248	\$790,244
\$18,000 -	\$19,999	4,796	\$91,191,880	\$66,579,482	11,887	3,804	\$1,292,065
\$20,000 -	\$21,999	4,662	\$97,875,579	\$72,961,114	11,146	4,424	\$1,810,022
\$22,000 -	\$24,999	7,127	\$167,453,181	\$126,601,642	16,737	7,318	\$3,803,754
\$25,000 -	\$29,999	11,222	\$308,109,998	\$237,341,447	25,282	12,804	\$8,394,586
\$30,000 -	\$34,999	9,389	\$304,610,669	\$236,608,856	20,706	11,537	\$9,452,006
\$35,000 -	\$39,999	8,493	\$318,103,811	\$247,736,666	18,496	10,767	\$10,611,602
\$40,000 -	\$49,999	13,688	\$613,056,883	\$474,315,674	29,585	17,115	\$21,495,500
\$50,000 -	\$74,999	20,074	\$1,222,998,397	\$926,856,414	42,849	25,997	\$44,670,149
\$75,000 -	\$99,999	9,588	\$822,998,647	\$609,185,541	20,581	13,184	\$30,891,828
100,000 AND OVER		15,639	\$6,602,863,743	\$4,681,678,665	34,007	22,343	\$137,245,935
NO AGI		51	\$0	\$388,898	150	20	\$46,530
TOTALS		114,934	\$10,701,766,203	\$7,782,931,758	261,287	130,955	\$271,074,706

**TABLE 07
TOTAL MARRIED JOINT NO-PAY RETURNS**

ADJUSTED GROSS INCOME BRACKET		NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$1 -	\$2,999	9,277	\$14,265,069	\$91,444	31,638	1,869	\$0
\$3,000 -	\$3,999	3,398	\$11,909,089	\$182,434	11,444	816	\$0
\$4,000 -	\$4,999	3,413	\$15,374,164	\$1,800,586	11,354	973	\$0
\$5,000 -	\$5,999	3,501	\$19,241,044	\$4,595,509	11,466	1,016	\$0
\$6,000 -	\$6,999	3,510	\$22,841,939	\$7,335,517	11,416	1,061	\$0
\$7,000 -	\$7,999	3,691	\$27,678,800	\$11,223,371	11,663	1,402	\$0
\$8,000 -	\$8,999	3,591	\$30,517,078	\$13,953,864	11,395	1,426	\$0
\$9,000 -	\$9,999	3,528	\$33,538,671	\$16,714,568	10,985	1,535	\$0
\$10,000 -	\$11,999	6,252	\$68,540,172	\$37,363,315	18,409	3,796	\$0
\$12,000 -	\$13,999	5,637	\$73,205,932	\$42,951,014	15,348	4,078	\$0
\$14,000 -	\$15,999	4,003	\$59,553,962	\$33,366,189	10,107	4,943	\$0
\$16,000 -	\$17,999	2,532	\$42,870,247	\$23,794,540	5,948	4,422	\$0
\$18,000 -	\$19,999	1,157	\$21,831,050	\$8,788,831	2,956	1,721	\$0
\$20,000 -	\$21,999	791	\$16,604,345	\$5,456,980	2,054	906	\$0
\$22,000 -	\$24,999	800	\$18,718,931	\$6,340,066	2,055	899	\$0
\$25,000 -	\$29,999	988	\$27,029,129	\$9,966,069	2,554	1,130	\$0
\$30,000 -	\$34,999	754	\$24,521,047	\$10,149,297	1,948	695	\$0
\$35,000 -	\$39,999	560	\$21,001,942	\$9,838,444	1,390	528	\$0
\$40,000 -	\$49,999	921	\$41,243,428	\$22,114,689	2,271	830	\$0
\$50,000 -	\$74,999	1,480	\$91,042,302	\$58,211,114	3,465	1,337	\$0
\$75,000 -	\$99,999	919	\$79,072,600	\$52,820,358	2,102	974	\$0
100,000 AND OVER		3,585	\$3,401,391,947	\$2,689,914,438	8,313	3,842	\$0
NO AGI		16,164	\$0	\$38,013	51,305	6,188	\$0
TOTALS		80,452	\$4,161,992,888	\$3,067,010,650	241,586	46,387	\$0

**TABLE 08
TOTAL MARRIED SEPARATE PAY RETURNS**

ADJUSTED GROSS INCOME BRACKET		NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$1 -	\$2,999	726	\$1,370,857	\$3,021,803	787	66	\$44,408
\$3,000 -	\$3,999	958	\$3,451,864	\$4,061,004	1,016	32	\$29,463
\$4,000 -	\$4,999	3,580	\$16,364,197	\$15,635,008	3,740	74	\$75,726
\$5,000 -	\$5,999	6,804	\$37,713,190	\$32,571,756	7,385	141	\$202,953
\$6,000 -	\$6,999	9,662	\$62,959,858	\$51,848,182	11,439	388	\$439,641
\$7,000 -	\$7,999	11,118	\$83,456,477	\$67,596,357	13,526	741	\$790,578
\$8,000 -	\$8,999	12,247	\$104,194,438	\$83,692,881	15,118	1,095	\$1,237,548
\$9,000 -	\$9,999	12,843	\$121,991,554	\$97,938,771	15,785	1,470	\$1,716,135
\$10,000 -	\$11,999	27,297	\$300,474,275	\$241,032,660	33,222	4,103	\$5,009,289
\$12,000 -	\$13,999	28,862	\$375,219,330	\$302,263,384	34,430	5,372	\$7,399,072
\$14,000 -	\$15,999	30,438	\$456,864,617	\$368,769,706	35,688	6,908	\$10,367,160
\$16,000 -	\$17,999	31,914	\$542,960,897	\$439,896,856	36,677	8,393	\$13,854,226
\$18,000 -	\$19,999	33,685	\$640,234,433	\$519,797,950	38,108	10,328	\$17,812,922
\$20,000 -	\$21,999	35,006	\$735,214,984	\$597,627,014	38,876	12,408	\$21,829,140
\$22,000 -	\$24,999	54,456	\$1,279,720,753	\$1,039,363,317	59,861	22,401	\$40,477,701
\$25,000 -	\$29,999	91,218	\$2,506,721,315	\$2,029,540,510	98,654	45,803	\$85,472,184
\$30,000 -	\$34,999	84,859	\$2,754,226,434	\$2,214,993,497	90,556	51,412	\$99,947,492
\$35,000 -	\$39,999	74,393	\$2,784,542,347	\$2,221,538,340	78,772	51,552	\$105,522,855
\$40,000 -	\$49,999	104,892	\$4,672,365,606	\$3,683,374,711	110,778	83,178	\$183,792,622
\$50,000 -	\$74,999	104,461	\$6,243,578,741	\$4,808,043,783	111,290	94,992	\$261,331,207
\$75,000 -	\$99,999	31,126	\$2,659,213,552	\$1,994,688,194	33,781	30,835	\$118,887,078
100,000 AND OVER		37,468	\$10,871,411,666	\$7,867,989,968	42,397	37,696	\$398,687,624
NO AGI		122	\$0	\$628,427	141	23	\$29,576
TOTALS		828,135	\$37,254,251,385	\$28,685,914,079	912,027	469,411	\$1,374,956,600

**TABLE 09
TOTAL MARRIED SEPARATE NO-PAY RETURNS**

ADJUSTED GROSS INCOME BRACKET		NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$1 -	\$2,999	27,248	\$43,832,270	\$30,759,811	34,125	1,779	\$0
\$3,000 -	\$3,999	12,102	\$42,342,051	\$28,956,478	15,410	830	\$0
\$4,000 -	\$4,999	10,148	\$45,420,028	\$29,457,845	13,788	968	\$0
\$5,000 -	\$5,999	6,939	\$37,866,293	\$23,745,187	10,208	1,058	\$0
\$6,000 -	\$6,999	4,403	\$28,439,469	\$17,128,837	6,468	1,051	\$0
\$7,000 -	\$7,999	3,073	\$22,966,881	\$13,540,285	4,353	934	\$0
\$8,000 -	\$8,999	2,342	\$19,867,089	\$11,783,976	3,179	880	\$0
\$9,000 -	\$9,999	1,862	\$17,663,259	\$10,903,945	2,457	762	\$0
\$10,000 -	\$11,999	2,858	\$31,250,063	\$19,531,901	3,597	1,336	\$0
\$12,000 -	\$13,999	2,150	\$27,902,050	\$17,658,340	2,590	1,125	\$0
\$14,000 -	\$15,999	1,777	\$26,654,565	\$17,545,255	2,119	801	\$0
\$16,000 -	\$17,999	1,607	\$27,319,157	\$18,512,762	1,865	701	\$0
\$18,000 -	\$19,999	1,485	\$28,185,349	\$19,972,061	1,680	535	\$0
\$20,000 -	\$21,999	1,393	\$29,225,576	\$21,092,025	1,584	419	\$0
\$22,000 -	\$24,999	1,894	\$44,519,936	\$32,919,464	2,094	608	\$0
\$25,000 -	\$29,999	2,934	\$80,550,911	\$60,466,195	3,221	929	\$0
\$30,000 -	\$34,999	2,492	\$80,877,176	\$60,904,547	2,699	881	\$0
\$35,000 -	\$39,999	2,138	\$79,921,358	\$59,211,083	2,338	777	\$0
\$40,000 -	\$49,999	3,053	\$136,220,024	\$101,335,069	3,309	1,231	\$0
\$50,000 -	\$74,999	3,545	\$213,356,933	\$155,939,328	3,904	1,640	\$0
\$75,000 -	\$99,999	1,327	\$113,650,701	\$81,709,453	1,465	679	\$0
100,000 AND OVER		2,416	\$1,601,574,179	\$1,261,663,941	2,822	1,440	\$0
NO AGI		7,508	\$0	\$380,322	10,962	984	\$0
TOTALS		106,694	\$2,779,605,318	\$2,095,118,110	136,237	22,348	\$0

TABLE 10
TOTAL PAY AND NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
ADAIR	4,784	\$122,663,856	\$96,421,021	6,850	2,126	\$4,293,432
ADAMS	2,436	\$56,105,309	\$44,080,413	3,561	1,149	\$1,892,585
ALLAMAKEE	8,030	\$198,298,773	\$154,035,636	11,289	3,928	\$6,013,903
APPANOOSE	6,922	\$158,677,894	\$124,359,048	9,957	3,344	\$5,420,671
AUDUBON	3,662	\$83,246,075	\$66,094,430	5,384	1,683	\$2,893,121
BENTON	15,090	\$443,775,810	\$345,590,430	20,030	7,496	\$16,789,508
BLACK HAWK	68,954	\$2,215,678,932	\$1,673,816,263	92,730	31,194	\$85,569,845
BOONE	15,289	\$454,383,573	\$350,929,326	20,446	6,988	\$17,255,160
BREMER	14,005	\$436,548,069	\$335,160,132	18,896	6,312	\$16,923,471
BUCHANAN	11,579	\$322,717,424	\$253,045,881	15,755	6,110	\$11,937,068
BUENA VISTA	11,048	\$312,337,383	\$244,818,420	15,415	6,232	\$11,658,857
BUTLER	8,814	\$230,817,093	\$182,413,472	12,273	3,773	\$8,500,697
CALHOUN	6,114	\$150,253,530	\$118,707,219	8,747	2,608	\$5,452,367
CARROLL	13,457	\$372,078,258	\$287,360,109	18,132	6,406	\$13,545,386
CASS	8,178	\$205,067,854	\$157,832,108	11,853	3,496	\$6,984,921
CEDAR	10,951	\$320,981,426	\$250,318,173	14,648	4,809	\$12,147,717
CERRO GORDO	26,391	\$792,641,512	\$606,621,847	35,670	11,191	\$30,029,554
CHEROKEE	7,430	\$190,616,751	\$151,167,401	10,436	3,234	\$6,820,282
CHICKASAW	7,505	\$193,853,903	\$153,311,604	10,267	3,497	\$6,986,575
CLARKE	5,097	\$124,944,128	\$97,064,278	7,148	2,531	\$4,342,438
CLAY	10,561	\$302,489,063	\$233,045,588	14,340	4,723	\$11,173,471
CLAYTON	10,425	\$251,034,776	\$195,070,274	14,580	4,836	\$7,876,845
CLINTON	27,835	\$771,156,771	\$599,777,556	38,229	13,574	\$28,672,587
CRAWFORD	8,960	\$228,879,563	\$180,776,604	12,709	5,047	\$8,185,681
DALLAS	28,188	\$1,298,139,602	\$965,295,894	35,822	15,063	\$52,122,314
DAVIS	4,300	\$100,185,366	\$78,895,684	6,191	2,491	\$3,360,512
DECATUR	3,822	\$85,666,994	\$65,365,245	5,537	1,897	\$2,695,594
DELAWARE	10,507	\$269,118,281	\$210,962,390	14,239	5,373	\$9,756,361
DES MOINES	23,470	\$665,224,785	\$511,097,572	32,569	10,993	\$24,560,852
DICKINSON	10,758	\$378,555,480	\$284,885,746	14,900	4,019	\$14,382,359
DUBUQUE	53,413	\$1,698,784,599	\$1,288,978,773	70,402	26,057	\$63,974,810
EMMET	5,933	\$149,891,651	\$117,391,983	8,192	2,712	\$5,167,736
FAYETTE	11,375	\$273,371,258	\$215,785,960	16,107	5,375	\$9,679,292
FLOYD	9,433	\$244,294,491	\$193,013,101	12,967	4,456	\$8,936,328
FRANKLIN	6,038	\$157,533,765	\$124,630,732	8,594	2,786	\$5,936,349
FREMONT	4,212	\$109,764,343	\$86,297,626	5,938	1,994	\$3,291,985

TABLE 10
TOTAL PAY AND NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
GREENE	5,760	\$147,254,340	\$115,489,198	8,260	2,701	\$5,397,504
GRUNDY	7,319	\$213,342,705	\$165,856,814	10,081	3,278	\$8,213,321
GUTHRIE	6,368	\$187,157,873	\$143,763,525	8,974	2,866	\$6,831,784
HAMILTON	9,396	\$290,846,643	\$221,719,873	13,076	4,475	\$10,872,465
HANCOCK	6,953	\$184,624,850	\$145,811,159	9,492	3,225	\$6,860,600
HARDIN	10,687	\$275,118,696	\$215,780,776	15,083	4,647	\$10,075,344
HARRISON	8,290	\$225,166,959	\$171,703,698	11,453	4,114	\$5,703,565
HENRY	11,187	\$302,306,082	\$236,407,229	15,107	5,387	\$11,136,175
HOWARD	5,842	\$140,227,898	\$110,263,088	8,184	2,898	\$4,380,596
HUMBOLDT	5,963	\$157,575,217	\$123,549,835	8,398	2,755	\$5,850,616
IDA	4,404	\$123,335,630	\$96,542,029	6,261	2,093	\$4,288,636
IOWA	10,095	\$321,056,924	\$247,754,427	13,566	4,670	\$11,481,254
JACKSON	11,598	\$286,448,412	\$225,953,502	16,035	5,536	\$10,383,178
JASPER	21,551	\$658,000,680	\$506,603,875	29,028	9,910	\$25,338,922
JEFFERSON	8,155	\$258,191,629	\$195,254,246	11,236	3,828	\$9,815,003
JOHNSON	64,082	\$2,474,161,016	\$1,849,546,543	79,542	25,948	\$99,809,188
JONES	11,099	\$299,376,084	\$234,717,045	15,180	5,085	\$11,131,343
KEOKUK	6,074	\$147,132,767	\$117,882,143	8,680	2,845	\$5,344,772
KOSSUTH	9,784	\$245,607,023	\$191,403,771	13,839	4,526	\$8,443,353
LEE	19,812	\$551,364,840	\$430,983,371	27,714	9,411	\$20,533,566
LINN	117,377	\$4,337,315,130	\$3,266,958,692	153,234	54,682	\$174,048,232
LOUISA	6,298	\$167,750,013	\$133,133,206	8,673	3,630	\$6,223,368
LUCAS	4,917	\$122,085,851	\$95,589,979	6,930	2,429	\$4,466,702
LYON	6,706	\$177,379,252	\$141,344,156	9,198	3,583	\$6,307,384
MADISON	8,367	\$268,149,454	\$204,224,537	11,208	4,193	\$10,354,404
MAHASKA	12,292	\$353,142,648	\$273,797,839	16,713	5,944	\$13,078,372
MARION	18,910	\$591,799,986	\$449,988,412	25,486	9,349	\$22,086,318
MARSHALL	22,319	\$650,826,552	\$507,181,516	30,629	11,544	\$24,465,007
MILLS	7,684	\$250,568,180	\$188,456,093	10,183	3,699	\$6,685,686
MITCHELL	6,124	\$156,633,136	\$124,138,004	8,567	2,997	\$5,421,892
MONONA	5,183	\$129,194,960	\$100,336,358	7,601	2,390	\$4,408,137
MONROE	4,193	\$112,374,020	\$88,567,325	6,003	2,053	\$3,931,589
MONTGOMERY	6,223	\$158,579,694	\$123,886,818	8,834	2,975	\$5,469,535
MUSCATINE	24,022	\$799,434,021	\$618,570,943	31,880	12,535	\$32,498,620
OBRIEN	8,823	\$225,330,738	\$177,896,601	12,229	4,035	\$7,817,898
OSCEOLA	3,797	\$94,373,546	\$76,002,472	5,194	1,817	\$3,130,637

TABLE 10
TOTAL PAY AND NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
PAGE	8,804	\$231,747,343	\$183,006,622	12,478	3,716	\$8,492,555
PALO ALTO	5,416	\$136,969,122	\$108,125,528	7,760	2,522	\$5,065,346
PLYMOUTH	15,086	\$463,829,684	\$362,427,761	20,309	7,955	\$17,714,392
POCAHONTAS	4,424	\$103,114,674	\$82,021,894	6,414	2,094	\$3,598,945
POLK	233,377	\$9,451,590,305	\$7,017,151,145	299,242	112,158	\$383,049,788
POTTAWATTAMIE	48,316	\$1,486,701,945	\$1,104,333,388	65,527	23,600	\$34,078,114
POWESHIEK	10,806	\$327,644,753	\$249,266,679	14,855	4,619	\$12,499,908
RINGGOLD	2,679	\$57,852,263	\$44,997,189	4,011	1,243	\$1,897,906
SAC	6,263	\$157,497,232	\$125,742,924	8,999	2,842	\$5,814,249
SCOTT	89,680	\$3,418,149,939	\$2,579,812,856	120,494	44,739	\$130,879,662
SHELBY	7,635	\$197,345,615	\$151,299,312	10,799	3,558	\$6,488,541
SIoux	17,891	\$538,818,816	\$412,278,817	23,970	10,045	\$19,568,406
STORY	43,053	\$1,514,185,368	\$1,143,043,194	55,009	17,003	\$60,424,936
TAMA	9,952	\$257,976,064	\$202,341,867	14,013	4,795	\$9,452,000
TAYLOR	3,311	\$73,369,807	\$58,735,499	4,888	1,583	\$2,394,013
UNION	6,971	\$177,341,603	\$138,069,064	9,829	3,074	\$6,163,256
VAN BUREN	4,062	\$93,934,305	\$74,716,129	5,961	1,910	\$3,269,213
WAPELLO	18,750	\$508,061,486	\$394,089,199	26,584	9,522	\$18,630,541
WARREN	24,582	\$838,191,015	\$634,502,680	31,748	12,309	\$32,489,092
WASHINGTON	12,333	\$329,529,994	\$255,105,652	16,959	6,155	\$11,993,420
WAYNE	3,253	\$68,567,443	\$54,200,740	4,900	1,513	\$2,271,201
WEBSTER	20,735	\$600,906,758	\$465,275,808	28,705	9,890	\$22,920,989
WINNEBAGO	7,189	\$193,685,907	\$152,808,392	9,819	3,213	\$6,947,042
WINNESHIEK	11,509	\$334,687,909	\$257,515,899	15,621	5,160	\$12,588,037
WOODBURY	54,151	\$1,635,875,647	\$1,246,206,828	73,188	30,906	\$57,632,610
WORTH	4,434	\$114,794,636	\$90,926,194	6,076	1,939	\$3,905,044
WRIGHT	7,916	\$207,880,040	\$162,215,467	11,240	3,735	\$7,689,068
NON-RESIDENT	160,543	\$18,936,177,075	\$14,087,217,290	224,104	73,053	\$103,803,162
TOTALS	1,835,741	\$72,909,438,538	\$55,198,911,054	2,476,056	872,407	\$2,139,237,036

**TABLE 11
TOTAL RETURNS BY ITEMIZED DEDUCTION**

ADJUSTED GROSS INCOME BRACKET		NO. OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
\$1 -	\$2,999	21,438	\$34,888,750	-\$3,837,114	\$23,849,987	\$29,269,758	\$48,319
\$3,000 -	\$3,999	9,896	\$34,660,418	-\$487,081	\$20,467,228	\$23,610,117	\$21,908
\$4,000 -	\$4,999	10,278	\$46,241,697	\$176,671	\$24,843,528	\$30,157,190	\$64,087
\$5,000 -	\$5,999	10,250	\$56,389,958	\$977,993	\$27,908,777	\$36,309,771	\$165,100
\$6,000 -	\$6,999	10,648	\$69,206,528	\$1,375,609	\$31,195,165	\$44,523,034	\$324,041
\$7,000 -	\$7,999	10,664	\$80,005,307	\$2,270,822	\$33,234,574	\$52,135,086	\$520,126
\$8,000 -	\$8,999	11,179	\$95,060,461	\$2,931,387	\$36,447,238	\$62,485,632	\$793,676
\$9,000 -	\$9,999	12,276	\$116,586,882	\$3,691,187	\$47,578,479	\$75,823,818	\$1,126,813
\$10,000 -	\$11,999	24,676	\$271,290,290	\$10,055,240	\$96,083,846	\$180,461,634	\$3,291,617
\$12,000 -	\$13,999	25,113	\$326,684,429	\$13,889,130	\$103,953,663	\$222,507,518	\$4,830,282
\$14,000 -	\$15,999	26,945	\$404,232,553	\$17,885,875	\$119,945,503	\$278,200,181	\$6,799,899
\$16,000 -	\$17,999	27,686	\$471,014,488	\$22,577,497	\$126,429,640	\$332,294,771	\$9,221,877
\$18,000 -	\$19,999	29,697	\$564,525,806	\$30,490,414	\$135,992,979	\$406,465,321	\$12,484,557
\$20,000 -	\$21,999	31,546	\$662,822,322	\$37,328,528	\$146,682,997	\$485,280,129	\$16,104,033
\$22,000 -	\$24,999	50,568	\$1,188,917,476	\$71,561,975	\$242,755,101	\$882,054,675	\$31,642,321
\$25,000 -	\$29,999	89,735	\$2,468,738,461	\$166,951,633	\$460,364,548	\$1,852,568,669	\$72,885,184
\$30,000 -	\$34,999	88,722	\$2,882,194,698	\$218,733,646	\$495,669,522	\$2,175,254,660	\$92,770,299
\$35,000 -	\$39,999	82,854	\$3,103,600,087	\$258,202,857	\$504,025,593	\$2,345,106,265	\$105,823,246
\$40,000 -	\$49,999	125,237	\$5,588,498,974	\$516,263,594	\$872,770,316	\$4,204,834,231	\$199,521,323
\$50,000 -	\$74,999	139,313	\$8,366,655,395	\$900,472,319	\$1,258,920,222	\$6,211,546,083	\$317,754,442
\$75,000 -	\$99,999	47,115	\$4,030,976,324	\$502,729,087	\$589,430,679	\$2,941,717,060	\$160,951,907
\$100,000 AND OVER		64,179	\$24,119,326,599	\$4,220,219,861	\$2,564,810,014	\$17,363,876,060	\$580,698,852
NO AGI		7,711	\$0	\$6,192,286	\$110,886,124	\$1,586,223	\$89,920
TOTALS		957,726	\$54,982,517,903	\$7,000,653,416	\$8,074,245,723	\$40,238,067,886	\$1,617,933,829

TABLE 12
TOTAL RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME BRACKET		NO. OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
\$1 -	\$2,999	71,124	\$121,355,940	-\$807,852	\$101,803,689	\$27,234,193	\$11,953
\$3,000 -	\$3,999	32,378	\$113,396,041	\$326,244	\$60,170,670	\$53,520,259	\$10,336
\$4,000 -	\$4,999	33,465	\$150,606,868	\$806,168	\$63,733,566	\$86,325,087	\$15,007
\$5,000 -	\$5,999	33,299	\$182,903,483	\$3,043,869	\$63,958,971	\$116,146,897	\$91,673
\$6,000 -	\$6,999	31,449	\$204,241,416	\$3,947,898	\$61,543,669	\$138,949,204	\$346,229
\$7,000 -	\$7,999	30,297	\$227,074,038	\$4,305,958	\$60,937,057	\$162,053,553	\$710,435
\$8,000 -	\$8,999	27,857	\$236,668,614	\$4,866,983	\$57,018,292	\$174,877,271	\$1,044,933
\$9,000 -	\$9,999	25,164	\$238,939,721	\$7,792,915	\$53,070,223	\$178,255,544	\$2,250,260
\$10,000 -	\$11,999	47,835	\$525,699,115	\$18,544,634	\$103,398,078	\$403,982,722	\$6,253,001
\$12,000 -	\$13,999	45,743	\$594,108,637	\$23,036,514	\$99,591,351	\$471,824,644	\$8,637,675
\$14,000 -	\$15,999	43,954	\$659,272,260	\$29,038,337	\$95,493,546	\$534,908,403	\$11,592,989
\$16,000 -	\$17,999	42,485	\$722,052,114	\$35,255,056	\$92,375,255	\$594,676,883	\$14,989,145
\$18,000 -	\$19,999	40,618	\$771,350,932	\$40,367,591	\$87,910,900	\$643,325,956	\$18,656,947
\$20,000 -	\$21,999	38,958	\$817,596,188	\$46,950,374	\$83,838,229	\$687,066,669	\$22,309,827
\$22,000 -	\$24,999	53,757	\$1,261,995,105	\$76,933,463	\$115,849,287	\$1,069,418,979	\$38,406,988
\$25,000 -	\$29,999	75,485	\$2,067,574,233	\$144,507,399	\$161,427,377	\$1,762,134,463	\$70,472,946
\$30,000 -	\$34,999	55,499	\$1,795,909,727	\$142,418,913	\$117,084,720	\$1,536,369,913	\$67,145,625
\$35,000 -	\$39,999	38,289	\$1,429,512,888	\$124,214,460	\$81,642,491	\$1,223,827,523	\$56,761,955
\$40,000 -	\$49,999	41,574	\$1,840,780,949	\$179,379,561	\$90,871,231	\$1,570,749,500	\$76,654,712
\$50,000 -	\$74,999	26,994	\$1,582,852,064	\$174,192,910	\$62,809,549	\$1,346,382,545	\$69,951,213
\$75,000 -	\$99,999	4,747	\$401,845,341	\$47,837,914	\$11,703,582	\$342,352,819	\$18,204,131
\$100,000 AND OVER		4,441	\$1,981,184,961	\$136,779,230	\$11,038,268	\$1,836,236,747	\$36,759,954
NO AGI		32,603	\$0	\$3,653,381	\$80,898,284	\$223,394	\$25,273
TOTALS		878,015	\$17,926,920,635	\$1,247,391,920	\$1,818,168,285	\$14,960,843,168	\$521,303,207

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

ADJUSTED GROSS INCOME CLASS	NO. OF RETURNS	CHILD CARE CREDIT	TUITION- TEXTBOOK	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	TAX PAID
1 - 2,999	92,562	\$81,465	\$5,161	\$932	\$157,216	\$60,272
3,000 - 3,999	42,274	\$58,688	\$5,590	\$571	\$64,015	\$32,244
4,000 - 4,999	43,743	\$81,778	\$11,755	\$1,606	\$68,602	\$79,094
5,000 - 5,999	43,549	\$86,892	\$16,455	\$2,356	\$83,344	\$256,773
6,000 - 6,999	42,097	\$116,691	\$24,753	\$8,112	\$87,247	\$670,270
7,000 - 7,999	40,961	\$148,455	\$30,864	\$17,554	\$91,624	\$1,230,561
8,000 - 8,999	39,036	\$164,802	\$34,467	\$23,275	\$87,163	\$1,838,609
9,000 - 9,999	37,440	\$193,854	\$42,826	\$40,360	\$92,221	\$3,377,073
10,000 - 11,999	72,511	\$409,401	\$102,528	\$108,519	\$194,588	\$9,544,618
12,000 - 13,999	70,856	\$494,858	\$138,675	\$160,678	\$198,573	\$13,467,957
14,000 - 15,999	70,899	\$561,590	\$164,491	\$243,705	\$214,100	\$18,392,888
16,000 - 17,999	70,171	\$735,588	\$220,640	\$327,575	\$197,042	\$24,211,022
18,000 - 19,999	70,315	\$793,364	\$304,771	\$499,392	\$175,835	\$31,141,504
20,000 - 21,999	70,504	\$707,838	\$373,500	\$685,893	\$158,616	\$38,413,860
22,000 - 24,999	104,325	\$1,033,662	\$621,720	\$1,318,123	\$211,500	\$70,049,309
25,000 - 29,999	165,220	\$1,255,857	\$1,222,793	\$2,797,074	\$333,757	\$143,358,130
30,000 - 34,999	144,221	\$786,856	\$1,283,974	\$3,341,228	\$264,640	\$159,915,924
35,000 - 39,999	121,143	\$371,122	\$1,311,114	\$3,384,253	\$199,551	\$162,585,201
40,000 - 49,999	166,811	\$0	\$2,264,569	\$6,381,821	\$277,213	\$276,176,035
50,000 - 74,999	166,307	\$0	\$2,969,523	\$10,363,818	\$299,144	\$387,705,655
75,000 - 99,999	51,862	\$0	\$1,222,385	\$4,748,461	\$88,326	\$179,156,038
100,000 AND OVER	68,620	\$0	\$1,887,616	\$18,764,403	\$164,231	\$617,458,806
NO AGI	40,314	\$37,388	\$7,586	\$2,890	\$618,881	\$115,193
TOTALS	1,835,741	\$8,120,149	\$14,267,756	\$53,222,599	\$4,327,429	\$2,139,237,036

INCOME TAX ABATEMENT

The Director of the Department of Revenue is provided the statutory authority to “abate any unpaid portion of assessed tax, interest or penalties which the director determines is erroneous, illegal or excessive” (section 421.60 (2) (i) Code of Iowa, 2005). Abatements apply to those cases in which the initial protest occurs after the 60 days appeal period has expired and in which the taxpayer produced records substantiating the tax filer's claim to reduced tax liability. The following table summarizes the individual income tax abatements allowed in calendar 2005.

INDIVIDUAL INCOME TAX ABATEMENTS
JANUARY 1, 2005 THROUGH DECEMBER 31, 2005

Number Of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amounts
2,629	\$7,822,858.94	\$908,944.45	\$2,591,746.66	\$11,323,550.05