

**2006**  
**IOWA INDIVIDUAL INCOME TAX**  
**ANNUAL STATISTICAL REPORT**

2006 RETURNS FILED IN 2007

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Any Comments or Suggestions about this report? We would be interested in knowing additional topics or information which may be of value to our readers. If you have suggestions as to how this report may be more useful, please e-mail Bob Rogers of the Tax Research Section at [robert.rogers@iowa.gov](mailto:robert.rogers@iowa.gov).

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## INTRODUCTION

For tax year 2006, a total of \$2.5 billion in Iowa tax liability was reported by 1.9 million taxpayers on returns filed during 2007. The reported tax was based on \$106.7 billion in Iowa adjusted gross income and \$78.6 billion in net taxable income. This report provides a summary of data obtained from 2006 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 2006 income.
- A statistical summary of information reported on 2006 returns including analysis of filing patterns.
- An appendix of statistical tables.

<p>The Statistical Appendix contains two sections of tables. The first section contains detailed information on all taxpayers who filed returns for tax year 2006. The second section of the Statistical Appendix provides similar tax information on Iowa residents only.</p>
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The data in this report reflects 2006 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.

## OVERVIEW OF RELEVANT FEATURES OF TAX LAW - TAX YEAR 2006

The key features of the 2006 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 8 provides additional information regarding the utilization of these provisions. Supplemental information from a new tax credits schedule introduced during 2006 will be added to the Department's website in the near future.

### **Tax Year 2006 Law Changes:**

Several important Iowa tax law changes applicable to tax year 2006 include:

- The income tax brackets in the rate schedule were indexed upward by a factor of 2.4 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 \$1,650 - up from \$1,610 in tax year 2005. For all other filing statuses the standard deduction was \$4,060, which was up from \$3,970 the prior year.
- An exclusion of capital gains and ordinary gains income was allowed for income realized as a result of involuntary conversion of property resulting from eminent domain. (Eminent domain relates to governmental authority to condemn private property for public improvement or purpose.)
- Two new provisions affecting Iowa's capital gains deduction were enacted. These include:
  - For determining the 10-year holding period for eligibility for the capital gains deduction, federal holding period provisions are to be used. Previously, the time period that the assets were held may have been different for like-kind exchanges, inherited or gifted property.
  - Previously, in order to claim the capital gains deduction, a taxpayer must have reported a positive net capital gain on his or her federal return. Currently, a taxpayer may claim the deduction for qualifying gains if the taxpayer is in a net capital loss position on his or her federal return.
- A new adjustment to income was allowed for contributions to the Iowa Department of Veterans Affairs for the Injured Veterans Grant Program. Also, grant money received by an injured veteran that is included in federal adjusted gross income is excludable from Iowa Net Income.
- The federal itemized deduction for state sales and use tax was allowed as an Iowa itemized deduction, provided that the taxpayer claimed the sales and use tax deduction for federal tax purposes.

- A new credit schedule (IA 148) was developed and required for taxpayers claiming “other” nonrefundable credits (line 54 of the Iowa 1040) or “other” refundable credits (line 66 of the Iowa 1040). Chart 1 beginning on page 8 provides descriptions of the various credits that may be claimed on these two lines of the 1040.
- A nonrefundable School Tuition Organization Tax Credit was established equal to 65% of the cash contribution made to school tuition organization. A school tuition organization must be a charitable organization that allocates at least 90% of its revenue in tuition grants for Iowa children to attend a qualified school of their parents’ choice. For tax year 2006, the credit was limited to \$2.5 million in total claims. Any credit which exceeds tax liability may be carried forward for five years.
- A new nonrefundable Wind Energy Production Tax Credit is available to qualified facilities that produce electricity from wind and placed in service on or after July 1, 2005. The credit is equal to one cent multiplied by the number of kilowatt-hours sold. Any credit in excess of tax liability may be carried forward for seven years.
- A new Renewable Energy Tax Credit is available to approved producers or purchasers of renewable energy whose facility was placed in service after July 1, 2005. The credit is equal to 1.5 cents per kilowatt hour of electricity, or \$1.44 per 1,000 standard cubic feet of hydrogen fuel, or \$4.50 per million BTU’s of heat, refuse-derived fuel, methane or other biogas.
- The Child and Dependent Care Credit was expanded to allow taxpayers with household income between \$40,000 and \$45,000 to claim the credit. For these filers, the credit is equal to 30% of the federal Child and Dependent Care Credit.
- Beginning in 2006, a new Early Childhood Development Tax Credit was allowed as a credit. The credit is equal to 25 percent of the first \$1,000 of qualified early childhood development expenses for each dependent from age three through five. The credit is only available to taxpayers whose household income is less than \$45,000, and the credit may not be claimed if the Child and Dependent Care Credit is claimed. For a tax year 2006 only, expenses incurred during November and December of 2005 qualify for the credit.
- A refundable E85 Gasoline Promotion Tax Credit was established for retail dealers who sell E85 gasoline. For 2006, the credit is equal to 25 cents per gallon. The credit may still be claimed even if the dealer claims the ethanol blended gasoline credit for the same year for the same gallons sold.
- A refundable Biodiesel Blended Fuel Tax Credit is available to retail dealers who sell biodiesel fuel through motor pumps during the tax year. The credit is equal to 3 cents for each gallon of blended biodiesel fuel sold during the retailer’s tax year. To be eligible for the credit, 50 percent or more of the total gallons of diesel fuel sold by the retailer must be biodiesel fuel, formulated with a minimum percentage of two percent by volume of biodiesel.
- A refundable Soy Based Transformer Fluid Tax Credit is available to electric utilities. A utility may claim a credit equal to the purchase and replacement costs relating to the conversion from using non soy-based transformer fluid to soy-based transformer fluid. The costs cannot exceed \$2 per gallon and the number of gallons eligible for the credit cannot exceed 20,000 gallons per electric utility. Any costs incurred during the transition that are deductible for federal tax purposes cannot be deducted for Iowa purposes. The total amount of soy-based transformer fluid eligible for the credit may not exceed 60,000 gallons in the aggregate.

- A refundable Wage-Benefit Tax Credit was established for nonretail, nonservice businesses which created new jobs related to the location or expansion of a business in Iowa for jobs created after June 9, 2005. If the annual wage and benefits exceeds 130% of the average county wage, but less than 160% the credit equals five percent of the wages and benefits paid. If the annual wage and benefits is 160% or greater than the average county wage the credit is equal to 10% of the wages and benefits paid.
- In 2006, a new Veterans Trust Fund Check-off was added to the Iowa return. Contributions to the fund assists veterans with job training, expenses related to facility or at-home care, individual or family counseling and other services. The Keep Iowa Beautiful and Volunteer Firefighters check-offs were combined as one line item.
- In 2006, for the second consecutive year, Iowa revised its withholding formula (tax brackets and standard deduction amounts) in order to have Iowa withholding more accurately reflect the amount of Iowa income tax actually owed to the state.

## **Filing Requirements**

For 2006, 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 household 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 household 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 2006 federal return were also required to be reported on the 2006 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 2006:

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 \$1,650 for single filers and for each married individual filing separately. A standard deduction of \$4,060 for taxpayers who were married filing a joint return, unmarried heads of households or qualifying widow (er)s with a dependent child.
  - b. An itemized deduction equal to the amount determined for federal income tax purposes less any amounts deducted for Iowa income tax payments. In addition, other deductible expenses such as adoption expenses or expenses incurred for in-home care of a disabled relative were allowed as an Iowa itemized deduction.



Net taxable income reported on 2006 Iowa returns was subject to the following rates:

<b>Rate</b>		<b>Rate</b>
0.36% from	\$ 0 through \$ 1,300	6.48% from \$19,500 through \$26,000
0.72% from	\$ 1,300 through \$ 2,600	6.80% from \$26,000 through \$39,000
2.43% from	\$ 2,600 through \$ 5,200	7.92% from \$39,000 through \$58,500
4.50% from	\$ 5,200 through \$11,700	8.98% from \$58,500
6.12% from	\$ 11,700 through \$19,500	

### **Personal and Dependent Credits**

The following nonrefundable personal and dependent exemption credits were allowed for 2006:

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

### **Nonresident and Part-Year Resident Credits**

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

### **Additional Features of the Iowa Tax Structure**

Several other features exist in 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 8 through 11 of this report.

## REVIEW OF 2006 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 65 percent of Iowa tax liability.

**Standard/Itemized Deductions** – Approximately 46 percent of taxpayers utilized the Iowa standard deduction with the remaining filers electing to itemize their deductions.

**Federal Tax Deduction** – Iowa is one of three states that allow all taxpayers full deductibility of net federal tax payments. For the 2006 tax year, a total of \$14.0 billion in federal taxes were deducted.

**Additional Taxes** – The special tax on lump sum distributions and the minimum tax was reported by 12,950 taxpayers. A total of \$5.1 million in these state taxes were reported. School district surtax collections continued to increase in 2006, with 290 districts out of 367 school districts receiving approximately \$83.7 million in revenue from this state collected revenue source. In 2005, 289 districts imposed the surtax and received approximately \$76.0 million. One county (Appanoose) imposes a local surtax to fund emergency medical services. Appanoose County received approximately \$61,100 from this surtax.

**Tax Credits** – Chart 1 documents the utilization of the tax credits allowed on the 2006 return. Excluding the exemption credits and the non-resident/part year resident credits, approximately \$137.9 million in credits were claimed on 2006 returns. In 2005, approximately \$109.6 million was claimed in credits, excluding the exemption credits and nonresident/part year resident credits.

**Check-offs** – A total of 103,100 households contributed approximately \$400,200 for the five check-off line items provided on the 2006 tax return. (See Chart 1).

**Cow Calf Refund Program** – A total of 17,571 taxpayers claimed \$8.7 million in individual income tax refunds. The amount appropriated for this program for tax year 2006 equaled \$2.0 million. Therefore, refund claims were paid on a prorated basis according to the formula specified in section 422.122, Code of Iowa 2007. 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 TAX YEAR	CHARACTERISTICS	IMPACT IN 2006	
<b>A. ADDITIONAL TAXES</b>			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distribution.	200 Taxpayers \$0.1 million
Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that minimum tax exceeds regular tax.	12,700 Taxpayers \$5.0 Million
School District Surtax	1976	Up to 20% of State tax in authorizing districts.	719,700 Households in 290 School Districts \$83.7 Million
Emergency Medical Services Surtax	1992	Up to 1% of State tax in authorizing counties.	5,300 Taxpayers in 1 county (Appanoose) \$61,100
<b>B. CREDITS APPLICABLE TO TAX</b>			
Tuition and Textbook Tax Credit	1987	25% of the first \$1,000 of qualifying expenses per dependent. Maximum credit of \$250 for each dependent.	191,600 Taxpayers \$15.1 Million
Earned Income Tax Credit	1990	6.5% of federal Earned Income Tax Credit, with federal credit eligibility based on income, filing status and number of dependents.	116,500 taxpayers \$10.7 million
Iowa New Jobs Tax Credit	1985	6% of wages paid to new employees by qualifying employer.	(See Note #1 pg. 11)
Minimum Tax Credit	1989	Credit against regular tax to the extent that regular tax exceeds the alternative minimum tax.	(See Note #1 pg. 11)
S Corp and Franchise Tax Credits	1997	Credit available to qualifying resident shareholders of value added corporations.	(See Note #1 pg. 11)
Investment Tax Credit	1997	Credit to eligible business for up to 10% of investment in real property.	(See Note #1 pg. 11)
Housing Investment Tax Credit	1998	Credit to eligible housing business of up to 10% of investment relating to building or rehabilitating dwellings in designated areas.	(See Note #1 pg. 11)
Eligible Development Business Credit	2001	Credit for eligible development business for up to 10% of new investment in construction or improvement of office space for certain uses.	(See Note #1 pg. 11)

	<b>FIRST EFFECTIVE TAX YEAR</b>	<b>CHARACTERISTICS</b>	<b>IMPACT IN 2006</b>
Endow Iowa Tax Credit	2003	20% credit for endowment gifts to a qualifying community foundation. Maximum credit of \$100,000 per taxpayer. Total credit may not exceed \$2 million in a given year.	(See Note #1 pg. 11)
Economic Development Region Revolving Fund Tax Credit	2005	20% of contribution to an economic development region revolving fund. Total credit may not exceed \$2 million in a given year.	(See Note #1 pg. 11)
Venture Capital Tax Credit	2005	Credit for investments made three years prior to a qualifying business, community based seed capital fund or certified venture capital funds. In addition, there is a contingent Venture Capital Tax Credit for investments made to the Iowa Fund of Funds.	(See Note #1 pg. 11)
School Tuition Organization Tax Credit	2006	65% of the contribution to a School Tuition Organization.	(See Note #1 pg. 11)
Wind Energy Production Tax Credit	2006	Credit of one cent per kilowatt-hour sold for approved electrical production facilities that produce electricity from wind.	(See Note #1 pg. 11)
Renewable Energy Credit	2006	Credit is available for a producer or purchaser of energy from an approved renewable energy facility. The credit is equal to 1.5 cents per kilowatt hour of electricity, or \$1.44 per 1,000 standard cubic feet of hydrogen fuel, or \$4.50 per million BTU's of heat, refuse-derived fuel, methane or other biogas.	(See Note #1 pg. 11)
Historic Preservation and Cultural and Entertainment District Tax Credit	2000	Credit of 25% of qualifying rehabilitation costs for eligible property.	(See Note #1 pg. 11)
<b>C. CREDITS WHICH ARE REFUNDED</b>			
Child and Dependent Care Tax Credit	1977	Sliding scale from 30% to 75% of federal credit for households with income of less than \$45,000. The credit may not be taken if the Early Childhood Development Tax Credit is claimed.	39,400 Taxpayers \$8.9 Million
Early Childhood Development Tax Credit	2006	25% of qualified early childhood development expenses for dependents age three to five. Household income must be less than \$45,000. The credit may not be taken if the Child and Dependent Care Tax Credit is claimed.	3,500 Taxpayers \$0.5 Million

	<b>FIRST EFFECTIVE TAX YEAR</b>	<b>CHARACTERISTICS</b>	<b>IMPACT IN 2006</b>
Research Activities Tax Credit	1985	6.5% of qualifying research expenditures, or alternative incremental credit calculation. Credit can double for research performed under qualifying economic development programs.	(See Note #2 pg. 11)
Motor Vehicle Fuel Tax Credit	1973	Credit for motor vehicle fuel tax paid for fuel which was used for exempt purposes.	31,300 Taxpayers \$3.9 Million
Assistive Device Tax Credit	2000	Credit of 50% of first \$5,000 of expenses to businesses for obtaining or modifying an assistive device or making workplace modifications for disabled employees.	(See Note #2 pg. 11)
Historic Preservation Tax Credit Discounted Refund	2000	Any nonrefundable Historic Preservation Tax Credit in excess of tax liability is subject to a refund at a discounted amount. The refunded portion may not exceed 75% of the allowable tax credit.	(See Note #2 pg. 11)
Ethanol Blended Gasoline Tax Credit	2002	Credit for retail gasoline dealers for each station at which 60% of the total gallons of gasoline sold is ethanol blended gasoline.	(See Note #2 pg. 11)
E85 Gasoline Promotion Tax Credit	2006	Credit of 25 cents per gallon sold for retail dealers of gasoline who sell E85 fuel.	(See Note #2 pg. 11)
Bio-diesel Blended Fuel Tax Credit	2006	Credit of 3 cents per gallon of blended biodiesel gasoline sold by retailers whose biodiesel fuel sales are over 50 percent of their total diesel fuel sales on a company-wide basis.	(See Note #2 pg. 11)
Claim of Right Tax Credit	1996	Credit for income repaid in 2005 reported on a prior year tax return.	(See Note #2 pg. 11)
Refundable Investment Tax Credit	2002	Credit for approved eligible business involved in value added agricultural or biotechnology projects for qualifying new investment. Relevant to the New Jobs and Income, High Quality Job Creation, Enterprise Zone, and New Capital Investment economic development programs.	(See Note #2 pg. 11)

FIRST EFFECTIVE TAX YEAR		CHARACTERISTICS	IMPACT IN 2006
Soy Based Cutting Tool Oil Credit	2005	Credit available to manufacturers equal to the purchase and replacement costs of converting from nonsoy- based cutting tool oil to soy based oil. Costs may not exceed \$2 per gallon and number of eligible gallons may not exceed 2,000 gallons.	(See Note #2 pg. 11)
Soy Based Transformer Tax Fluid Credit	2006	Credit available to electric utilities equal to the purchase and replacement costs of converting from nonsoy-based transformer fluid to soy based fluid. Costs may not exceed \$2 per gallon and number of eligible gallons may not exceed 20,000 gallons per utility. Eligible gallons may not exceed 60,000 in the aggregate.	(See Note #2 pg. 11)
<b>D. CONTRIBUTIONS</b>			
Election Campaign Check-off	1972	Taxpayer may designate \$1.50 of <u>State Tax</u> (\$3.00 if joint) to major party of choice.	76,400 returns \$114,632
Fish and Wildlife Check-off	1982	Taxpayers may contribute any amount of \$1 or more to Fish/Wildlife Protection Fund.	9,100 returns \$110,300
State Fair Check-off	1993	Taxpayers may contribute any amount of \$1 or more to State Fairgrounds Renovation Fund.	6,800 returns \$74,900
Combined Keep Iowa Beautiful Check-off and	2001	Taxpayers may contribute any amount of \$1 or more to be divided evenly between the	5,800 returns \$52,800
Iowa Volunteer Fire Fighters Check-off	2004	Keep Iowa Beautiful Fund and the Iowa Volunteer Firefighters Fund.	
Veterans Trust Fund Contribution	2006	Taxpayers may contribute any amount of \$1 or more to the Veterans Trust Fund.	5,000 returns \$47,600
<b>E. COW CALF REFUND</b>	1996	Refund claim of ten cents per corn equivalent consumed per head of livestock. Claims prorated if total claims exceed appropriated amount.	17,571 taxpayers \$8.7 Million claimed \$2.0 Million appropriated

**NOTES:**

1. This credit is included among all “other” nonrefundable credits on line 54 of the 2006 Iowa 1040 tax form. Because the income tax statistical data base only includes aggregate information from line 54, separate values for this credit cannot be determined. For 2006, total “other” nonrefundable credits were claimed by 11,900 taxpayers and amounted to \$91.3 million. Additional information will be published as a supplement to this report, based on analysis of the new credits schedule (IA 148).
2. This credit is included among all “other” refundable credits on line 66 of the 2006 Iowa 1040 tax form. Because the income tax statistical data base only includes aggregate information from line 66, separate values for this credit cannot be determined. For 2006, total “other” refundable credits were claimed by 1,800 taxpayers and amounted to \$7.5 million. Additional information will be published as a supplement to this report, based on analysis of the new credits schedule (IA 148).

## INCIDENCE BY ADJUSTED GROSS INCOME (AGI) BRACKETS — TAX YEAR 2006

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

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

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

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

Adjusted Income	Gross Class	All Taxpayers			Resident Taxpayers		
		AGI (\$ millions)	Tax Paid (\$ millions)	Incidence	AGI (\$ millions)	Tax Paid (\$ millions)	Incidence
(No	AGI)	\$0.0	\$0.2		\$0.0	\$0.2	
\$1 -	\$5,000	\$468.8	\$0.1	0.02%	\$418.5	\$0.1	0.02%
\$5,000 -	\$10,000	\$1,455.7	\$6.5	0.45%	\$1,336.6	\$6.2	0.46%
\$10,000 -	\$20,000	\$5,145.3	\$88.8	1.73%	\$4,780.9	\$85.8	1.79%
\$20,000 -	\$30,000	\$8,404.4	\$239.3	2.85%	\$7,831.1	\$232.1	2.96%
\$30,000 -	\$40,000	\$9,625.1	\$327.4	3.40%	\$8,988.0	\$318.6	3.54%
\$40,000 -	\$50,000	\$8,276.2	\$300.3	3.63%	\$7,649.9	\$291.9	3.82%
\$50,000 -	\$60,000	\$6,002.9	\$225.4	3.75%	\$5,434.1	\$218.1	4.01%
\$60,000 -	\$75,000	\$5,962.2	\$228.7	3.84%	\$5,234.7	\$220.5	4.21%
\$75,000 -	\$100,000	\$5,654.3	\$221.3	3.91%	\$4,733.3	\$210.9	4.46%
\$100,000	And over	\$55,738.6	\$824.8	1.48%	\$15,225.7	\$730.5	4.80%
Total		\$106,733.5	\$2,462.8	2.31%	\$61,632.8	\$2,314.9	3.76%

## HISTORICAL TRENDS IN FILINGS, INCOME AND TAX LIABILITY

Chart 3 below provides historical data over the last ten years for the number of taxpayers, 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 taxpayers has been fairly modest. In general, increases in income through economic growth have led to increases in taxable income and tax liabilities as well. For tax year 2006, extremely strong growth in adjusted gross income (+17.9%) and taxable income (+15.4%) occurred, with more modest growth in tax liabilities (+8.1%). This resulted from very large income growth from nonresidents, who report their adjusted gross and taxable income from all sources, but compute their final tax is based on their Iowa source income. Growth among Iowa residents was more moderate, as adjusted gross income grew by 7.7%, taxable income grew by 7.1% and computed tax grew by 7.6%.

Tax law changes can also affect growth in income and in tax liabilities over time. The most obvious change occurred in 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 several other 1998 law changes. Major federal tax law changes in 2001 and 2003 have also had an increasing effect on state tax liabilities. This occurs because taxpayers are allowed to deduct their federal income tax payments on their Iowa returns.

**Chart 3 -Historical Iowa Individual Income Tax Statistics**

<u>Tax Year</u>	<u>Number of Taxpayers</u>	<u>Adjusted Gross Income</u>	<u>Taxable Income</u>	<u>Tax Paid</u>
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
2005	1,864,673	\$90,501,231,692	\$68,073,723,153	\$2,277,878,529
2006	1,901,615	\$106,733,354,743	\$78,550,118,616	\$2,462,807,267

### Annual Percent Change

<u>Tax Year</u>	<u>Number of Taxpayers</u>	<u>Adjusted Gross Income</u>	<u>Taxable Income</u>	<u>Tax Paid</u>
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%
2004-05	1.58%	24.13%	23.32%	6.48%
2005-06	1.98%	17.94%	15.39%	8.12%



# STATISTICAL APPENDIX

## ALL RETURNS

### GLOSSARY OF TERMS

Pay Returns — returns with tax liability greater than zero.

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

Filing Status:

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

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

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

Or

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

Adjusted Gross Income (AGI) — from line 26 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.

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>\$ (No AGI)</b>	39,558	\$0	\$1,281,322	84,769	8,588	\$199,946
<b>\$ 1 - \$ 2,999</b>	85,495	\$144,345,799	\$51,421,958	121,657	9,031	\$39,613
<b>\$ 3,000 - \$ 4,999</b>	80,866	\$324,472,357	\$179,778,879	111,854	10,032	\$89,606
<b>\$ 5,000 - \$ 9,999</b>	195,976	\$1,455,697,651	\$993,455,900	279,948	35,334	\$6,547,314
<b>\$ 10,000 - \$ 19,999</b>	343,506	\$5,145,269,793	\$3,895,994,189	484,508	114,698	\$88,833,589
<b>\$ 20,000 - \$ 29,999</b>	337,101	\$8,404,447,843	\$6,623,859,939	436,873	151,412	\$239,305,991
<b>\$ 30,000 - \$ 39,999</b>	277,113	\$9,625,086,443	\$7,548,852,777	342,108	150,529	\$327,420,454
<b>\$ 40,000 - \$ 49,999</b>	185,575	\$8,276,179,592	\$6,383,892,316	227,407	119,578	\$300,328,246
<b>\$ 50,000 - \$ 59,999</b>	110,044	\$6,002,850,823	\$4,554,433,036	136,660	79,226	\$225,391,184
<b>\$ 60,000 - \$ 74,999</b>	89,474	\$5,962,172,532	\$4,450,559,961	114,505	70,749	\$228,744,474
<b>\$ 75,000 - \$ 99,999</b>	66,119	\$5,654,259,193	\$4,142,657,236	88,233	56,644	\$221,264,608
<b>\$ 100,000 - \$ 124,999</b>	27,834	\$3,090,173,123	\$2,228,948,233	38,814	25,163	\$121,760,377
<b>\$ 125,000 - \$ 149,999</b>	14,522	\$1,980,150,431	\$1,412,565,661	20,695	13,381	\$78,561,507
<b>\$ 150,000 - \$ 199,999</b>	15,124	\$2,600,838,444	\$1,837,470,931	21,966	14,126	\$101,245,503
<b>\$ 200,000 - \$ 249,999</b>	7,850	\$1,749,446,379	\$1,212,122,322	11,545	7,343	\$65,958,396
<b>\$ 250,000 - \$ 499,999</b>	13,800	\$4,728,741,403	\$3,239,605,558	20,787	13,532	\$156,847,745
<b>\$ 500,000 - \$ 999,999</b>	6,024	\$4,153,629,424	\$2,829,442,258	9,440	5,971	\$106,731,405
<b>\$1,000,000 and over</b>	5,634	\$37,435,593,513	\$26,963,776,140	9,782	5,026	\$193,537,309
<b>Total</b>	<b>1,901,615</b>	<b>\$106,733,354,743</b>	<b>\$78,550,118,616</b>	<b>2,561,551</b>	<b>890,363</b>	<b>\$2,462,807,267</b>

**TABLE 2  
TOTAL PAY RETURNS**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>\$ (No AGI)</b>	212	\$0	\$616,626	348	46	\$199,946
<b>\$ 1 - \$ 2,999</b>	762	\$1,335,367	\$2,861,465	862	67	\$39,613
<b>\$ 3,000 - \$ 4,999</b>	4,033	\$17,636,671	\$17,530,912	4,244	133	\$89,606
<b>\$ 5,000 - \$ 9,999</b>	91,258	\$715,931,403	\$557,014,855	107,187	3,441	\$6,547,314
<b>\$ 10,000 - \$ 19,999</b>	276,197	\$4,201,611,083	\$3,322,288,518	353,225	48,993	\$88,833,589
<b>\$ 20,000 - \$ 29,999</b>	319,570	\$7,976,492,949	\$6,361,014,173	409,779	141,085	\$239,305,991
<b>\$ 30,000 - \$ 39,999</b>	266,977	\$9,274,445,814	\$7,325,340,682	327,799	146,680	\$327,420,454
<b>\$ 40,000 - \$ 49,999</b>	179,186	\$7,990,868,096	\$6,197,814,740	218,360	116,971	\$300,328,246
<b>\$ 50,000 - \$ 59,999</b>	105,976	\$5,780,684,957	\$4,406,018,166	130,728	77,367	\$225,391,184
<b>\$ 60,000 - \$ 74,999</b>	85,693	\$5,709,516,705	\$4,277,946,799	108,885	68,641	\$228,744,474
<b>\$ 75,000 - \$ 99,999</b>	62,676	\$5,358,305,038	\$3,937,601,061	82,899	54,488	\$221,264,608
<b>\$ 100,000 - \$ 124,999</b>	25,954	\$2,880,958,396	\$2,082,214,845	35,773	23,898	\$121,760,377
<b>\$ 125,000 - \$ 149,999</b>	13,392	\$1,825,833,951	\$1,307,080,426	18,824	12,567	\$78,561,507
<b>\$ 150,000 - \$ 199,999</b>	13,660	\$2,348,808,672	\$1,664,458,578	19,448	13,058	\$101,245,503
<b>\$ 200,000 - \$ 249,999</b>	7,062	\$1,573,924,570	\$1,092,618,535	10,174	6,694	\$65,958,396
<b>\$ 250,000 - \$ 499,999</b>	11,885	\$4,058,023,980	\$2,771,737,823	17,209	11,944	\$156,847,745
<b>\$ 500,000 - \$ 999,999</b>	4,918	\$3,385,674,280	\$2,282,860,996	7,316	4,941	\$106,731,405
<b>\$1,000,000 and over</b>	4,118	\$21,569,819,217	\$15,297,000,340	6,684	3,679	\$193,537,309
<b>Total</b>	<b>1,473,529</b>	<b>\$84,669,871,149</b>	<b>\$62,904,019,540</b>	<b>1,859,744</b>	<b>734,693</b>	<b>\$2,462,807,267</b>

**TABLE 3  
TOTAL NO-PAY RETURNS**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>\$ (No AGI)</b>	39,346	\$0	\$664,696	84,421	8,542	\$0
<b>\$ 1 - \$ 2,999</b>	84,733	\$143,010,432	\$48,560,493	120,795	8,964	\$0
<b>\$ 3,000 - \$ 4,999</b>	76,833	\$306,835,686	\$162,247,967	107,610	9,899	\$0
<b>\$ 5,000 - \$ 9,999</b>	104,718	\$739,766,248	\$436,441,045	172,761	31,893	\$0
<b>\$ 10,000 - \$ 19,999</b>	67,309	\$943,658,710	\$573,705,671	131,283	65,705	\$0
<b>\$ 20,000 - \$ 29,999</b>	17,531	\$427,954,894	\$262,845,766	27,094	10,327	\$0
<b>\$ 30,000 - \$ 39,999</b>	10,136	\$350,640,629	\$223,512,095	14,309	3,849	\$0
<b>\$ 40,000 - \$ 49,999</b>	6,389	\$285,311,496	\$186,077,576	9,047	2,607	\$0
<b>\$ 50,000 - \$ 59,999</b>	4,068	\$222,165,866	\$148,414,870	5,932	1,859	\$0
<b>\$ 60,000 - \$ 74,999</b>	3,781	\$252,655,827	\$172,613,162	5,620	2,108	\$0
<b>\$ 75,000 - \$ 99,999</b>	3,443	\$295,954,155	\$205,056,175	5,334	2,156	\$0
<b>\$ 100,000 - \$ 124,999</b>	1,880	\$209,214,727	\$146,733,388	3,041	1,265	\$0
<b>\$ 125,000 - \$ 149,999</b>	1,130	\$154,316,480	\$105,485,235	1,871	814	\$0
<b>\$ 150,000 - \$ 199,999</b>	1,464	\$252,029,772	\$173,012,353	2,518	1,068	\$0
<b>\$ 200,000 - \$ 249,999</b>	788	\$175,521,809	\$119,503,787	1,371	649	\$0
<b>\$ 250,000 - \$ 499,999</b>	1,915	\$670,717,423	\$467,867,735	3,578	1,588	\$0
<b>\$ 500,000 - \$ 999,999</b>	1,106	\$767,955,144	\$546,581,262	2,124	1,030	\$0
<b>\$1,000,000 and over</b>	1,516	\$15,865,774,296	\$11,666,775,800	3,098	1,347	\$0
<b>Total</b>	428,086	\$22,063,483,594	\$15,646,099,076	701,807	155,670	\$0

**TABLE 4  
TOTAL SINGLE PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No AGI)	45	\$0	\$11,923	55	6	\$12,563
\$ 1 - \$ 2,999	123	\$234,301	\$54,647	132	6	\$5,905
\$ 3,000 - \$ 4,999	171	\$704,960	\$416,010	189	4	\$1,947
\$ 5,000 - \$ 9,999	42,345	\$333,606,873	\$247,863,641	47,204	134	\$2,747,324
\$ 10,000 - \$ 19,999	120,310	\$1,813,680,428	\$1,436,252,945	145,468	14,588	\$37,894,016
\$ 20,000 - \$ 29,999	124,903	\$3,100,087,848	\$2,472,891,985	166,039	49,176	\$90,091,976
\$ 30,000 - \$ 39,999	87,904	\$3,040,065,217	\$2,383,962,868	114,938	31,147	\$105,042,470
\$ 40,000 - \$ 49,999	50,460	\$2,244,955,402	\$1,708,735,073	66,026	17,145	\$81,728,852
\$ 50,000 - \$ 59,999	26,769	\$1,458,181,581	\$1,080,799,925	35,330	8,759	\$54,250,709
\$ 60,000 - \$ 74,999	19,277	\$1,281,797,757	\$931,717,836	25,797	6,219	\$48,783,685
\$ 75,000 - \$ 99,999	12,261	\$1,044,429,116	\$747,937,796	16,770	3,630	\$40,956,687
\$ 100,000 - \$ 124,999	4,454	\$493,746,339	\$350,756,454	6,308	1,195	\$19,992,386
\$ 125,000 - \$ 149,999	2,113	\$287,401,191	\$203,664,025	3,050	551	\$11,918,450
\$ 150,000 - \$ 199,999	2,041	\$349,314,032	\$246,537,981	2,996	545	\$14,636,785
\$ 200,000 - \$ 249,999	1,011	\$225,028,869	\$157,356,678	1,449	273	\$9,195,447
\$ 250,000 - \$ 499,999	1,659	\$564,130,572	\$395,603,332	2,366	409	\$21,421,573
\$ 500,000 - \$ 999,999	576	\$390,086,598	\$270,243,949	813	126	\$11,705,022
\$1,000,000 and over	584	\$2,667,770,351	\$1,902,924,165	780	120	\$24,978,959
<b>Total</b>	<b>497,006</b>	<b>\$19,295,221,435</b>	<b>\$14,537,731,233</b>	<b>635,710</b>	<b>134,033</b>	<b>\$575,364,756</b>

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>\$ (No AGI)</b>	16,043	\$0	\$58,046	23,657	1,348	\$0
<b>\$ 1 - \$ 2,999</b>	51,532	\$90,613,502	\$19,169,509	62,975	5,688	\$0
<b>\$ 3,000 - \$ 4,999</b>	49,758	\$199,533,270	\$104,276,397	60,488	6,620	\$0
<b>\$ 5,000 - \$ 9,999</b>	70,134	\$493,108,820	\$314,110,249	95,785	21,643	\$0
<b>\$ 10,000 - \$ 19,999</b>	38,962	\$548,346,387	\$348,922,558	70,061	43,942	\$0
<b>\$ 20,000 - \$ 29,999</b>	7,560	\$182,284,409	\$110,757,682	11,602	4,685	\$0
<b>\$ 30,000 - \$ 39,999</b>	3,408	\$117,316,689	\$67,168,836	4,780	773	\$0
<b>\$ 40,000 - \$ 49,999</b>	1,729	\$76,880,021	\$43,323,508	2,414	319	\$0
<b>\$ 50,000 - \$ 59,999</b>	873	\$47,530,393	\$28,721,900	1,194	176	\$0
<b>\$ 60,000 - \$ 74,999</b>	576	\$38,388,793	\$23,863,203	781	153	\$0
<b>\$ 75,000 - \$ 99,999</b>	428	\$36,739,383	\$23,351,496	580	98	\$0
<b>\$ 100,000 - \$ 124,999</b>	219	\$24,285,424	\$16,810,954	294	39	\$0
<b>\$ 125,000 - \$ 149,999</b>	113	\$15,409,166	\$9,914,601	166	29	\$0
<b>\$ 150,000 - \$ 199,999</b>	169	\$29,178,706	\$18,800,446	227	26	\$0
<b>\$ 200,000 - \$ 249,999</b>	90	\$20,019,742	\$13,019,416	124	21	\$0
<b>\$ 250,000 - \$ 499,999</b>	214	\$77,630,454	\$53,214,474	293	31	\$0
<b>\$ 500,000 - \$ 999,999</b>	107	\$72,773,893	\$51,986,384	149	37	\$0
<b>\$1,000,000 and over</b>	209	\$3,219,720,821	\$1,911,447,146	293	43	\$0
<b>Total</b>	242,124	\$5,289,759,873	\$3,158,916,805	335,863	85,671	\$0

**TABLE 6  
TOTAL MARRIED JOINT PAY RETURNS**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>\$ (No AGI)</b>	49	\$0	\$0	160	23	\$144,245
<b>\$ 1 - \$ 2,999</b>	20	\$29,929	\$0	71	5	\$346
<b>\$ 3,000 - \$ 4,999</b>	16	\$62,805	\$2,561	55	4	\$528
<b>\$ 5,000 - \$ 9,999</b>	111	\$934,816	\$501,589	344	15	\$12,604
<b>\$ 10,000 - \$ 19,999</b>	12,436	\$205,349,182	\$140,882,394	35,511	4,160	\$2,178,081
<b>\$ 20,000 - \$ 29,999</b>	21,329	\$532,061,052	\$401,025,854	49,941	22,830	\$12,227,119
<b>\$ 30,000 - \$ 39,999</b>	16,919	\$588,851,951	\$453,224,444	37,551	20,897	\$18,192,259
<b>\$ 40,000 - \$ 49,999</b>	13,074	\$585,206,156	\$448,268,748	28,519	16,463	\$19,789,500
<b>\$ 50,000 - \$ 59,999</b>	9,596	\$525,765,139	\$396,680,170	20,760	12,181	\$18,487,231
<b>\$ 60,000 - \$ 74,999</b>	10,493	\$702,852,009	\$521,494,712	22,588	13,660	\$24,804,619
<b>\$ 75,000 - \$ 99,999</b>	10,344	\$891,044,800	\$645,728,583	22,170	13,596	\$31,233,936
<b>\$ 100,000 - \$ 124,999</b>	5,201	\$578,354,502	\$410,485,752	11,193	6,955	\$20,220,670
<b>\$ 125,000 - \$ 149,999</b>	2,799	\$381,822,802	\$266,480,609	6,141	3,739	\$13,232,770
<b>\$ 150,000 - \$ 199,999</b>	2,984	\$514,989,800	\$354,433,804	6,579	4,046	\$17,569,446
<b>\$ 200,000 - \$ 249,999</b>	1,648	\$367,047,143	\$245,622,450	3,660	2,216	\$11,748,389
<b>\$ 250,000 - \$ 499,999</b>	2,905	\$994,990,000	\$655,276,935	6,426	4,197	\$27,711,496
<b>\$ 500,000 - \$ 999,999</b>	1,355	\$938,312,092	\$619,030,198	3,025	1,830	\$21,547,908
<b>\$1,000,000 and over</b>	1,441	\$8,507,930,417	\$6,071,417,060	3,371	1,638	\$42,457,955
<b>Total</b>	112,720	\$16,315,604,595	\$11,630,555,863	258,065	128,455	\$281,559,102

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>\$ (No AGI)</b>	15,794	\$0	\$61,722	49,904	6,349	\$0
<b>\$ 1 - \$ 2,999</b>	7,730	\$11,704,045	\$70,119	26,153	1,704	\$0
<b>\$ 3,000 - \$ 4,999</b>	5,689	\$22,805,948	\$1,180,930	18,967	1,594	\$0
<b>\$ 5,000 - \$ 9,999</b>	15,572	\$117,086,977	\$44,867,050	49,674	5,629	\$0
<b>\$ 10,000 - \$ 19,999</b>	17,916	\$246,054,928	\$129,764,890	48,428	17,144	\$0
<b>\$ 20,000 - \$ 29,999</b>	2,966	\$71,591,227	\$24,797,548	7,630	3,487	\$0
<b>\$ 30,000 - \$ 39,999</b>	1,412	\$48,791,194	\$19,624,637	3,672	1,322	\$0
<b>\$ 40,000 - \$ 49,999</b>	1,050	\$47,159,018	\$23,658,234	2,662	909	\$0
<b>\$ 50,000 - \$ 59,999</b>	870	\$47,664,885	\$27,146,140	2,171	705	\$0
<b>\$ 60,000 - \$ 74,999</b>	1,043	\$69,928,246	\$44,350,896	2,438	967	\$0
<b>\$ 75,000 - \$ 99,999</b>	1,154	\$99,689,097	\$66,035,787	2,648	1,191	\$0
<b>\$ 100,000 - \$ 124,999</b>	764	\$85,044,266	\$57,657,164	1,713	769	\$0
<b>\$ 125,000 - \$ 149,999</b>	483	\$66,104,271	\$43,589,232	1,079	518	\$0
<b>\$ 150,000 - \$ 199,999</b>	701	\$120,997,938	\$79,354,824	1,594	747	\$0
<b>\$ 200,000 - \$ 249,999</b>	388	\$86,535,763	\$56,205,695	875	459	\$0
<b>\$ 250,000 - \$ 499,999</b>	1,098	\$387,053,376	\$263,806,873	2,558	1,200	\$0
<b>\$ 500,000 - \$ 999,999</b>	683	\$478,243,392	\$332,673,595	1,601	770	\$0
<b>\$1,000,000 and over</b>	1,010	\$9,946,526,603	\$7,607,879,478	2,453	1,095	\$0
<b>Total</b>	76,323	\$11,952,981,174	\$8,822,724,814	226,220	46,559	\$0



**TABLE 8  
TOTAL MARRIED SEPARATE PAY RETURNS**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>\$ (No AGI)</b>	118	\$0	\$604,703	133	17	\$43,138
<b>\$ 1 - \$ 2,999</b>	619	\$1,071,137	\$2,806,818	659	56	\$33,362
<b>\$ 3,000 - \$ 4,999</b>	3,846	\$16,868,906	\$17,112,341	4,000	125	\$87,131
<b>\$ 5,000 - \$ 9,999</b>	48,802	\$381,389,714	\$308,649,625	59,639	3,292	\$3,787,386
<b>\$ 10,000 - \$ 19,999</b>	143,451	\$2,182,581,473	\$1,745,153,179	172,246	30,245	\$48,761,492
<b>\$ 20,000 - \$ 29,999</b>	173,338	\$4,344,344,049	\$3,487,096,334	193,799	69,079	\$136,986,896
<b>\$ 30,000 - \$ 39,999</b>	162,154	\$5,645,528,646	\$4,488,153,370	175,310	94,636	\$204,185,725
<b>\$ 40,000 - \$ 49,999</b>	115,652	\$5,160,706,538	\$4,040,810,919	123,815	83,363	\$198,809,894
<b>\$ 50,000 - \$ 59,999</b>	69,611	\$3,796,738,237	\$2,928,538,071	74,638	56,427	\$152,653,244
<b>\$ 60,000 - \$ 74,999</b>	55,923	\$3,724,866,939	\$2,824,734,251	60,500	48,762	\$155,156,170
<b>\$ 75,000 - \$ 99,999</b>	40,071	\$3,422,831,122	\$2,543,934,682	43,959	37,262	\$149,073,985
<b>\$ 100,000 - \$ 124,999</b>	16,299	\$1,808,857,555	\$1,320,972,639	18,272	15,748	\$81,547,321
<b>\$ 125,000 - \$ 149,999</b>	8,480	\$1,156,609,958	\$836,935,792	9,633	8,277	\$53,410,287
<b>\$ 150,000 - \$ 199,999</b>	8,635	\$1,484,504,840	\$1,063,486,793	9,873	8,467	\$69,039,272
<b>\$ 200,000 - \$ 249,999</b>	4,403	\$981,848,558	\$689,639,407	5,065	4,205	\$45,014,560
<b>\$ 250,000 - \$ 499,999</b>	7,321	\$2,498,903,408	\$1,720,857,556	8,417	7,338	\$107,714,676
<b>\$ 500,000 - \$ 999,999</b>	2,987	\$2,057,275,590	\$1,393,586,849	3,478	2,985	\$73,478,475
<b>\$1,000,000 and over</b>	2,093	\$10,394,118,449	\$7,322,659,115	2,533	1,921	\$126,100,395
<b>Total</b>	863,803	\$49,059,045,119	\$36,735,732,444	965,969	472,205	\$1,605,883,409

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>\$ (No AGI)</b>	7,509	\$0	\$544,928	10,860	845	\$0
<b>\$ 1 - \$ 2,999</b>	25,471	\$40,692,885	\$29,320,865	31,667	1,572	\$0
<b>\$ 3,000 - \$ 4,999</b>	21,386	\$84,496,468	\$56,790,640	28,155	1,685	\$0
<b>\$ 5,000 - \$ 9,999</b>	19,012	\$129,570,451	\$77,463,746	27,302	4,621	\$0
<b>\$ 10,000 - \$ 19,999</b>	10,431	\$149,257,395	\$95,018,223	12,794	4,619	\$0
<b>\$ 20,000 - \$ 29,999</b>	7,005	\$174,079,258	\$127,290,536	7,862	2,155	\$0
<b>\$ 30,000 - \$ 39,999</b>	5,316	\$184,532,746	\$136,718,622	5,857	1,754	\$0
<b>\$ 40,000 - \$ 49,999</b>	3,610	\$161,272,457	\$119,095,834	3,971	1,379	\$0
<b>\$ 50,000 - \$ 59,999</b>	2,325	\$126,970,588	\$92,546,830	2,567	978	\$0
<b>\$ 60,000 - \$ 74,999</b>	2,162	\$144,338,788	\$104,399,063	2,401	988	\$0
<b>\$ 75,000 - \$ 99,999</b>	1,861	\$159,525,675	\$115,668,892	2,106	867	\$0
<b>\$ 100,000 - \$ 124,999</b>	897	\$99,885,037	\$72,265,270	1,034	457	\$0
<b>\$ 125,000 - \$ 149,999</b>	534	\$72,803,043	\$51,981,402	626	267	\$0
<b>\$ 150,000 - \$ 199,999</b>	594	\$101,853,128	\$74,857,083	697	295	\$0
<b>\$ 200,000 - \$ 249,999</b>	310	\$68,966,304	\$50,278,676	372	169	\$0
<b>\$ 250,000 - \$ 499,999</b>	603	\$206,033,593	\$150,846,388	727	357	\$0
<b>\$ 500,000 - \$ 999,999</b>	316	\$216,937,859	\$161,921,283	374	223	\$0
<b>\$1,000,000 and over</b>	297	\$2,699,526,872	\$2,147,449,176	352	209	\$0
<b>Total</b>	<b>109,639</b>	<b>\$4,820,742,547</b>	<b>\$3,664,457,457</b>	<b>139,724</b>	<b>23,440</b>	<b>\$0</b>

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

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>Non Resident</b>	178,964	\$45,100,514,746	\$32,336,508,919	249,716	83,096	\$147,863,751
<b>ADAIR</b>	4,799	\$135,871,317	\$105,869,844	6,913	2,148	\$4,874,666
<b>ADAMS</b>	2,466	\$63,855,713	\$50,092,045	3,586	1,092	\$2,266,174
<b>ALLAMAKEE</b>	8,212	\$214,780,349	\$164,247,121	11,588	4,075	\$6,548,364
<b>APPANOOSE</b>	6,904	\$172,958,594	\$134,250,106	10,026	3,346	\$5,999,917
<b>AUDUBON</b>	3,670	\$100,834,612	\$79,924,770	5,351	1,631	\$3,633,053
<b>BENTON</b>	15,487	\$489,519,513	\$376,401,266	20,487	7,398	\$18,437,061
<b>BLACK HAWK</b>	70,607	\$2,480,678,373	\$1,845,805,438	94,932	31,284	\$95,341,594
<b>BOONE</b>	15,347	\$505,639,466	\$383,936,083	20,621	6,885	\$19,061,262
<b>BREMER</b>	14,234	\$488,154,961	\$371,061,899	19,287	6,293	\$18,973,639
<b>BUCHANAN</b>	12,012	\$360,753,501	\$279,185,032	16,159	6,113	\$13,263,463
<b>BUENA VISTA</b>	11,285	\$328,119,743	\$252,763,148	15,744	6,447	\$11,710,159
<b>BUTLER</b>	8,972	\$262,113,770	\$203,746,043	12,442	3,765	\$9,676,948
<b>CALHOUN</b>	6,106	\$167,715,699	\$131,719,002	8,748	2,523	\$6,176,119
<b>CARROLL</b>	13,523	\$427,878,127	\$329,648,699	18,264	6,294	\$15,714,004
<b>CASS</b>	8,294	\$223,893,335	\$171,419,860	11,952	3,592	\$7,684,101
<b>CEDAR</b>	11,176	\$361,221,574	\$280,073,675	14,949	4,796	\$13,952,587
<b>CERRO GORDO</b>	26,712	\$884,391,385	\$668,166,548	36,031	11,069	\$33,198,621
<b>CHEROKEE</b>	7,359	\$211,056,090	\$166,582,614	10,294	3,056	\$7,949,268
<b>CHICKASAW</b>	7,611	\$222,359,383	\$175,432,947	10,296	3,439	\$8,069,805
<b>CLARKE</b>	5,269	\$139,117,200	\$107,482,355	7,336	2,579	\$4,816,071
<b>CLAY</b>	10,749	\$348,819,748	\$265,952,317	14,553	4,713	\$12,842,133
<b>CLAYTON</b>	10,719	\$282,497,019	\$216,920,405	14,985	4,792	\$8,756,101

(Continued)

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

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>CLINTON</b>	28,375	\$852,432,476	\$655,807,150	38,816	13,321	\$31,615,080
<b>CRAWFORD</b>	9,094	\$253,735,763	\$199,881,876	12,948	5,265	\$8,893,096
<b>DALLAS</b>	31,309	\$1,574,842,182	\$1,143,744,355	39,537	16,534	\$63,445,026
<b>DAVIS</b>	4,293	\$111,295,789	\$86,384,852	6,238	2,587	\$3,808,070
<b>DECATUR</b>	3,876	\$91,918,565	\$69,188,952	5,635	1,905	\$2,867,143
<b>DELAWARE</b>	10,866	\$303,939,451	\$235,373,019	14,695	5,344	\$10,930,790
<b>DES MOINES</b>	23,946	\$765,694,173	\$581,290,886	33,191	11,097	\$29,048,278
<b>DICKINSON</b>	11,033	\$436,037,844	\$319,901,164	15,407	3,936	\$16,339,208
<b>DUBUQUE</b>	55,777	\$1,976,323,534	\$1,470,000,720	73,512	26,055	\$73,436,911
<b>EMMET</b>	5,925	\$162,634,395	\$126,817,168	8,194	2,663	\$5,635,156
<b>FAYETTE</b>	11,499	\$302,016,791	\$235,842,618	16,292	5,364	\$10,819,102
<b>FLOYD</b>	9,492	\$275,383,802	\$215,995,651	13,050	4,485	\$10,156,493
<b>FRANKLIN</b>	6,031	\$170,917,516	\$132,960,815	8,625	2,756	\$6,296,323
<b>FREMONT</b>	4,188	\$121,949,273	\$94,978,981	5,932	1,991	\$3,816,082
<b>GREENE</b>	5,717	\$165,494,242	\$129,210,738	8,148	2,620	\$6,186,794
<b>GRUNDY</b>	7,511	\$268,500,267	\$208,336,608	10,245	3,267	\$11,222,085
<b>GUTHRIE</b>	6,363	\$208,620,731	\$157,588,552	8,992	2,798	\$7,756,966
<b>HAMILTON</b>	9,458	\$304,128,246	\$233,687,240	13,101	4,363	\$11,290,479
<b>HANCOCK</b>	6,946	\$194,672,288	\$153,157,309	9,488	3,071	\$7,275,731
<b>HARDIN</b>	10,655	\$418,957,863	\$348,478,535	15,030	4,520	\$11,630,138
<b>HARRISON</b>	8,398	\$259,261,809	\$196,352,221	11,686	4,042	\$6,601,823
<b>HENRY</b>	11,270	\$333,016,153	\$258,018,488	15,327	5,307	\$12,399,511
<b>HOWARD</b>	5,946	\$179,519,076	\$140,600,393	8,250	2,799	\$6,277,661

(Continued)

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

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>HUMBOLDT</b>	6,027	\$183,714,195	\$142,657,648	8,409	2,651	\$6,949,615
<b>IDA</b>	4,504	\$137,872,402	\$108,211,529	6,341	2,029	\$5,090,286
<b>IOWA</b>	10,336	\$348,085,166	\$264,360,435	13,866	4,754	\$12,705,550
<b>JACKSON</b>	11,781	\$322,158,641	\$250,756,689	16,233	5,386	\$11,731,129
<b>JASPER</b>	21,573	\$701,183,307	\$533,097,400	28,990	9,694	\$26,302,090
<b>JEFFERSON</b>	8,448	\$321,395,416	\$239,336,501	11,513	3,736	\$11,155,809
<b>JOHNSON</b>	66,849	\$2,839,475,090	\$2,087,269,226	82,904	26,665	\$114,071,153
<b>JONES</b>	11,433	\$341,618,968	\$264,617,228	15,624	4,949	\$12,847,652
<b>KEOKUK</b>	6,034	\$158,754,309	\$124,709,043	8,570	2,781	\$5,694,152
<b>KOSSUTH</b>	9,911	\$283,587,657	\$220,076,262	13,946	4,283	\$10,058,253
<b>LEE</b>	19,942	\$581,847,323	\$449,744,846	27,793	9,059	\$21,425,113
<b>LINN</b>	122,235	\$4,917,464,334	\$3,632,906,775	159,197	56,069	\$196,632,415
<b>LOUISA</b>	6,508	\$188,811,240	\$148,556,276	8,939	3,709	\$7,073,311
<b>LUCAS</b>	4,959	\$131,411,481	\$101,929,528	7,054	2,484	\$4,788,786
<b>LYON</b>	6,915	\$205,174,012	\$160,018,284	9,419	3,587	\$7,232,641
<b>MADISON</b>	8,785	\$312,969,364	\$234,125,304	11,795	4,405	\$11,952,743
<b>MAHASKA</b>	12,561	\$406,316,426	\$310,489,233	16,972	5,952	\$14,052,882
<b>MARION</b>	19,332	\$668,838,486	\$500,323,021	25,946	9,372	\$25,239,013
<b>MARSHALL</b>	22,624	\$694,715,471	\$530,930,762	31,179	11,639	\$25,490,379
<b>MILLS</b>	7,952	\$289,838,886	\$214,027,854	10,561	3,833	\$7,947,554
<b>MITCHELL</b>	6,352	\$180,017,465	\$142,131,445	8,911	2,998	\$6,315,361
<b>MONONA</b>	5,205	\$143,937,178	\$110,908,130	7,612	2,326	\$5,085,237
<b>MONROE</b>	4,216	\$119,669,657	\$92,595,463	6,004	2,011	\$4,397,677

(Continued)

**TABLE 10  
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 Paid
MONTGOMERY	6,352	\$174,038,834	\$135,176,209	9,017	2,927	\$6,080,009
MUSCATINE	24,993	\$862,967,096	\$655,150,625	33,182	12,746	\$33,366,960
OBRIEN	8,936	\$254,416,313	\$199,166,806	12,341	4,018	\$9,305,976
OSCEOLA	3,899	\$105,190,122	\$84,092,339	5,358	1,882	\$3,571,277
PAGE	8,998	\$259,246,676	\$202,099,236	12,678	3,804	\$9,514,118
PALO ALTO	5,615	\$159,523,173	\$125,657,720	7,957	2,484	\$5,829,580
PLYMOUTH	15,178	\$512,244,201	\$391,628,008	20,408	7,785	\$19,481,239
POCAHONTAS	4,527	\$122,867,420	\$97,302,924	6,492	1,993	\$4,403,235
POLK	244,780	\$11,231,019,348	\$8,174,400,858	313,927	117,400	\$448,294,545
POTTAWATTAMIE	50,439	\$1,729,147,046	\$1,262,548,707	68,315	24,791	\$39,885,332
POWESHIEK	11,050	\$370,350,773	\$278,703,388	15,144	4,657	\$14,219,375
RINGGOLD	2,700	\$68,036,182	\$52,627,682	4,038	1,225	\$2,360,819
SAC	6,310	\$178,664,818	\$141,596,675	9,061	2,765	\$6,502,937
SCOTT	91,513	\$3,802,911,074	\$2,795,362,674	122,787	44,389	\$149,383,043
SHELBY	7,657	\$220,776,841	\$169,244,227	10,759	3,450	\$7,196,374
SIoux	18,569	\$628,746,418	\$471,529,091	24,737	10,236	\$22,544,639
STORY	44,848	\$1,727,922,242	\$1,293,149,120	57,286	17,406	\$66,450,116
TAMA	10,061	\$282,274,554	\$218,462,427	14,149	4,767	\$10,400,501
TAYLOR	3,376	\$82,872,897	\$65,713,662	4,957	1,539	\$2,764,590
UNION	7,112	\$198,235,117	\$151,684,202	10,045	3,146	\$6,943,377
VAN BUREN	4,150	\$105,852,171	\$83,256,119	6,054	1,958	\$3,739,664
WAPELLO	18,911	\$549,445,023	\$419,415,802	26,874	9,583	\$19,959,048
WARREN	25,701	\$979,960,653	\$727,405,654	33,114	12,629	\$37,805,229

(Continued)

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

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>WASHINGTON</b>	12,768	\$394,235,117	\$300,576,624	17,402	6,220	\$14,767,085
<b>WAYNE</b>	3,251	\$76,367,273	\$59,755,792	4,877	1,488	\$2,503,654
<b>WEBSTER</b>	20,933	\$770,365,165	\$580,444,405	28,789	9,702	\$31,690,747
<b>WINNEBAGO</b>	7,135	\$203,375,239	\$159,356,063	9,809	3,010	\$7,266,004
<b>WINNESHIEK</b>	11,754	\$356,175,055	\$272,314,320	15,961	5,088	\$12,644,010
<b>WOODBURY</b>	54,796	\$1,786,645,172	\$1,347,709,414	74,272	30,886	\$62,423,727
<b>WORTH</b>	4,601	\$132,731,177	\$105,879,937	6,257	1,937	\$4,857,213
<b>WRIGHT</b>	7,775	\$223,858,632	\$174,140,597	11,127	3,564	\$7,857,236
<b>Total</b>	1,901,615	\$106,733,354,743	\$78,550,118,616	2,561,551	890,363	\$2,462,807,267

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Paid
\$ (No AGI)	7,379	\$0	\$7,807,514	\$222,693,676	\$1,038,812	\$162,813
\$ 1 - \$ 2,999	20,503	\$32,875,057	\$-4,246,797	\$20,698,432	\$28,645,226	\$29,490
\$ 3,000 - \$ 4,999	19,341	\$77,622,998	\$-211,256	\$41,115,346	\$53,036,516	\$74,575
\$ 5,000 - \$ 9,999	52,433	\$397,338,662	\$11,657,398	\$166,959,360	\$257,835,068	\$2,606,396
\$ 10,000 - \$ 19,999	130,363	\$1,982,142,066	\$98,082,546	\$584,317,492	\$1,360,560,641	\$33,627,167
\$ 20,000 - \$ 29,999	170,332	\$4,287,735,743	\$277,539,373	\$886,456,099	\$3,150,735,333	\$114,116,152
\$ 30,000 - \$ 39,999	179,141	\$6,250,708,311	\$498,664,938	\$1,100,358,535	\$4,668,857,831	\$200,737,650
\$ 40,000 - \$ 49,999	139,606	\$6,238,907,155	\$578,614,077	\$1,019,667,537	\$4,648,445,677	\$217,151,472
\$ 50,000 - \$ 59,999	89,773	\$4,901,129,342	\$510,016,549	\$778,893,436	\$3,618,656,098	\$178,432,699
\$ 60,000 - \$ 74,999	77,184	\$5,147,540,547	\$592,432,100	\$800,396,877	\$3,760,351,105	\$193,309,349
\$ 75,000 - \$ 99,999	59,594	\$5,101,110,146	\$656,231,733	\$778,142,110	\$3,672,962,167	\$197,148,889
\$ 100,000 - \$ 124,999	25,654	\$2,848,740,974	\$410,974,443	\$421,618,962	\$2,021,895,958	\$111,399,650
\$ 125,000 - \$ 149,999	13,516	\$1,843,111,391	\$291,328,114	\$262,327,079	\$1,294,878,799	\$72,666,032
\$ 150,000 - \$ 199,999	14,092	\$2,423,724,081	\$418,676,076	\$327,804,745	\$1,684,127,837	\$94,241,283
\$ 200,000 - \$ 249,999	7,347	\$1,638,155,435	\$313,889,203	\$215,066,213	\$1,114,674,423	\$61,815,017
\$ 250,000 - \$ 499,999	12,965	\$4,445,868,334	\$954,970,388	\$526,356,869	\$2,983,843,908	\$150,331,213
\$ 500,000 - \$ 999,999	5,660	\$3,902,028,074	\$895,028,775	\$419,864,802	\$2,601,665,081	\$103,613,608
\$1,000,000 and over	5,279	\$35,337,470,144	\$6,105,253,141	\$4,456,623,167	\$24,907,002,970	\$190,444,477
<b>Total</b>	<b>1,030,162</b>	<b>\$86,856,208,460</b>	<b>\$12,616,708,315</b>	<b>\$13,029,360,737</b>	<b>\$61,829,213,450</b>	<b>\$1,921,907,932</b>



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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Paid
\$ (No AGI)	32,179	\$0	\$4,359,864	\$83,937,298	\$242,510	\$37,133
\$ 1 - \$ 2,999	64,992	\$111,470,742	\$-298,331	\$92,737,352	\$22,776,732	\$10,123
\$ 3,000 - \$ 4,999	61,525	\$246,849,359	\$1,264,086	\$119,600,046	\$126,742,363	\$15,031
\$ 5,000 - \$ 9,999	143,543	\$1,058,358,989	\$25,354,396	\$298,743,601	\$735,620,832	\$3,940,918
\$ 10,000 - \$ 19,999	213,143	\$3,163,127,727	\$146,493,707	\$483,552,719	\$2,535,433,548	\$55,206,422
\$ 20,000 - \$ 29,999	166,769	\$4,116,712,100	\$268,770,335	\$375,793,280	\$3,473,124,606	\$125,189,839
\$ 30,000 - \$ 39,999	97,972	\$3,374,378,132	\$279,227,379	\$215,066,516	\$2,879,994,946	\$126,682,804
\$ 40,000 - \$ 49,999	45,969	\$2,037,272,437	\$199,848,674	\$102,544,786	\$1,735,446,639	\$83,176,774
\$ 50,000 - \$ 59,999	20,271	\$1,101,721,481	\$119,395,618	\$46,801,058	\$935,776,938	\$46,958,485
\$ 60,000 - \$ 74,999	12,290	\$814,631,985	\$95,401,242	\$29,700,305	\$690,208,856	\$35,435,125
\$ 75,000 - \$ 99,999	6,525	\$553,149,047	\$67,743,616	\$16,378,339	\$469,695,069	\$24,115,719
\$ 100,000 - \$ 124,999	2,180	\$241,432,149	\$29,426,607	\$5,537,164	\$207,052,275	\$10,360,727
\$ 125,000 - \$ 149,999	1,006	\$137,039,040	\$17,257,656	\$2,515,450	\$117,686,862	\$5,895,475
\$ 150,000 - \$ 199,999	1,032	\$177,114,363	\$21,718,968	\$2,668,626	\$153,343,094	\$7,004,220
\$ 200,000 - \$ 249,999	503	\$111,290,944	\$12,688,815	\$1,283,030	\$97,447,899	\$4,143,379
\$ 250,000 - \$ 499,999	835	\$282,873,069	\$26,678,019	\$2,361,030	\$255,761,650	\$6,516,532
\$ 500,000 - \$ 999,999	364	\$251,601,350	\$24,744,480	\$1,085,010	\$227,777,177	\$3,117,797
\$1,000,000 and over	355	\$2,098,123,369	\$53,024,466	\$1,058,110	\$2,056,773,170	\$3,092,832
<b>Total</b>	<b>871,453</b>	<b>\$19,877,146,283</b>	<b>\$1,393,099,597</b>	<b>\$1,881,363,720</b>	<b>\$16,720,905,166</b>	<b>\$540,899,335</b>

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Child Care Credit</b>	<b>Early Childhood Development Credit</b>	<b>Earned Income Credit</b>	<b>Tuition Textbook Credit</b>
<b>\$ (No AGI)</b>	39,558	\$37,224	\$5,061	\$32,001	\$16,651
<b>\$ 1 - \$ 2,999</b>	85,495	\$68,918	\$7,488	\$33,513	\$4,348
<b>\$ 3,000 - \$ 4,999</b>	80,866	\$146,795	\$9,609	\$43,867	\$15,536
<b>\$ 5,000 - \$ 9,999</b>	195,976	\$778,836	\$24,356	\$378,609	\$129,609
<b>\$ 10,000 - \$ 19,999</b>	343,506	\$3,088,131	\$111,659	\$4,805,901	\$848,795
<b>\$ 20,000 - \$ 29,999</b>	337,101	\$3,213,428	\$142,133	\$4,931,872	\$2,207,434
<b>\$ 30,000 - \$ 39,999</b>	277,113	\$1,389,761	\$108,477	\$510,462	\$2,670,359
<b>\$ 40,000 - \$ 49,999</b>	185,575	\$194,962	\$49,019	\$0	\$2,372,566
<b>\$ 50,000 - \$ 59,999</b>	110,044	\$0	\$0	\$0	\$1,663,773
<b>\$ 60,000 - \$ 74,999</b>	89,474	\$0	\$0	\$0	\$1,579,730
<b>\$ 75,000 - \$ 99,999</b>	66,119	\$0	\$0	\$0	\$1,387,428
<b>\$ 100,000 - \$ 124,999</b>	27,834	\$0	\$0	\$0	\$646,529
<b>\$ 125,000 - \$ 149,999</b>	14,522	\$0	\$0	\$0	\$360,369
<b>\$ 150,000 - \$ 199,999</b>	15,124	\$0	\$0	\$0	\$395,294
<b>\$ 200,000 - \$ 249,999</b>	7,850	\$0	\$0	\$0	\$200,803
<b>\$ 250,000 - \$ 499,999</b>	13,800	\$0	\$0	\$0	\$378,028
<b>\$ 500,000 - \$ 999,999</b>	6,024	\$0	\$0	\$0	\$135,517
<b>\$1,000,000 and over</b>	5,634	\$0	\$0	\$0	\$42,161
<b>Total</b>	1,901,615	\$8,918,055	\$457,802	\$10,736,225	\$15,054,930

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Out of State Credit</b>	<b>Motor Fuel Credit</b>	<b>Other Nonrefundable Credits</b>	<b>Other Refundable Credits</b>
<b>\$ (No AGI)</b>	39,558	\$175	\$582,241	\$113,739	\$602,125
<b>\$ 1 - \$ 2,999</b>	85,495	\$600	\$127,582	\$1,065	\$27,092
<b>\$ 3,000 - \$ 4,999</b>	80,866	\$1,488	\$112,317	\$2,741	\$5,079
<b>\$ 5,000 - \$ 9,999</b>	195,976	\$72,340	\$361,740	\$16,647	\$19,732
<b>\$ 10,000 - \$ 19,999</b>	343,506	\$1,148,446	\$765,888	\$176,579	\$129,095
<b>\$ 20,000 - \$ 29,999</b>	337,101	\$4,428,672	\$603,111	\$439,584	\$164,039
<b>\$ 30,000 - \$ 39,999</b>	277,113	\$6,703,478	\$402,447	\$684,314	\$199,716
<b>\$ 40,000 - \$ 49,999</b>	185,575	\$6,965,985	\$265,020	\$865,640	\$138,902
<b>\$ 50,000 - \$ 59,999</b>	110,044	\$5,714,234	\$168,021	\$869,319	\$81,667
<b>\$ 60,000 - \$ 74,999</b>	89,474	\$6,284,001	\$145,801	\$1,291,560	\$157,067
<b>\$ 75,000 - \$ 99,999</b>	66,119	\$6,130,308	\$120,014	\$2,025,626	\$252,413
<b>\$ 100,000 - \$ 124,999</b>	27,834	\$3,056,823	\$45,280	\$1,629,198	\$316,413
<b>\$ 125,000 - \$ 149,999</b>	14,522	\$2,194,276	\$27,923	\$1,465,759	\$126,849
<b>\$ 150,000 - \$ 199,999</b>	15,124	\$2,607,954	\$37,451	\$2,126,514	\$301,051
<b>\$ 200,000 - \$ 249,999</b>	7,850	\$1,912,179	\$26,626	\$1,624,620	\$115,700
<b>\$ 250,000 - \$ 499,999</b>	13,800	\$4,786,899	\$48,514	\$5,818,707	\$897,939
<b>\$ 500,000 - \$ 999,999</b>	6,024	\$4,186,189	\$13,397	\$8,739,960	\$1,009,986
<b>\$1,000,000 and over</b>	5,634	\$8,698,592	\$28,006	\$63,413,583	\$2,914,593
<b>Total</b>	<b>1,901,615</b>	<b>\$64,892,639</b>	<b>\$3,881,379</b>	<b>\$91,305,155</b>	<b>\$7,459,458</b>

# STATISTICAL APPENDIX

## RESIDENT RETURNS

### GLOSSARY OF TERMS

Pay Returns — returns with tax liability greater than zero.

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

Filing Status:

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

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

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

Or

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

Adjusted Gross Income (AGI) — from line 26 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.

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>\$ (No AGI)</b>	35,690	\$0	\$946,362	78,519	7,359	\$188,308
<b>\$ 1 - \$ 2,999</b>	75,691	\$127,640,351	\$46,230,770	110,247	8,439	\$35,846
<b>\$ 3,000 - \$ 4,999</b>	72,420	\$290,857,522	\$160,372,801	101,959	9,385	\$87,434
<b>\$ 5,000 - \$ 9,999</b>	179,705	\$1,336,569,442	\$911,494,176	259,598	32,766	\$6,248,061
<b>\$ 10,000 - \$ 19,999</b>	319,068	\$4,780,924,234	\$3,623,884,198	451,674	106,623	\$85,831,817
<b>\$ 20,000 - \$ 29,999</b>	314,078	\$7,831,147,100	\$6,185,141,840	406,289	140,896	\$232,132,054
<b>\$ 30,000 - \$ 39,999</b>	258,787	\$8,987,969,700	\$7,070,821,049	318,113	141,479	\$318,550,490
<b>\$ 40,000 - \$ 49,999</b>	171,592	\$7,649,931,053	\$5,927,122,928	208,581	112,038	\$291,925,409
<b>\$ 50,000 - \$ 59,999</b>	99,662	\$5,434,292,637	\$4,148,564,650	122,292	73,220	\$218,247,265
<b>\$ 60,000 - \$ 74,999</b>	78,612	\$5,234,749,346	\$3,942,324,228	98,750	63,992	\$220,490,780
<b>\$ 75,000 - \$ 99,999</b>	55,416	\$4,733,279,528	\$3,505,442,016	71,744	49,475	\$210,903,393
<b>\$ 100,000 - \$ 124,999</b>	21,986	\$2,438,949,222	\$1,780,101,066	29,470	21,116	\$115,131,913
<b>\$ 125,000 - \$ 149,999</b>	11,146	\$1,519,199,667	\$1,096,288,425	15,092	10,942	\$74,023,013
<b>\$ 150,000 - \$ 199,999</b>	10,957	\$1,881,576,576	\$1,343,154,151	14,979	11,043	\$94,646,281
<b>\$ 200,000 - \$ 249,999</b>	5,378	\$1,197,337,434	\$839,979,941	7,355	5,480	\$61,066,587
<b>\$ 250,000 - \$ 499,999</b>	8,313	\$2,803,016,236	\$1,929,202,549	11,342	8,896	\$144,046,156
<b>\$ 500,000 - \$ 999,999</b>	2,857	\$1,936,383,818	\$1,310,283,709	3,977	3,035	\$97,338,326
<b>\$1,000,000 and over</b>	1,293	\$3,449,016,131	\$2,392,254,838	1,854	1,083	\$144,050,383
<b>Total</b>	<b>1,722,651</b>	<b>\$61,632,839,997</b>	<b>\$46,213,609,697</b>	<b>2,311,835</b>	<b>807,267</b>	<b>\$2,314,943,516</b>

**TABLE 2-R  
RESIDENT PAY RETURNS**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>\$ (No AGI)</b>	198	\$0	\$457,744	330	46	\$188,308
<b>\$ 1 - \$ 2,999</b>	691	\$1,229,052	\$2,541,821	789	62	\$35,846
<b>\$ 3,000 - \$ 4,999</b>	3,877	\$16,969,892	\$16,909,883	4,077	121	\$87,434
<b>\$ 5,000 - \$ 9,999</b>	85,207	\$669,398,619	\$521,995,288	100,636	3,219	\$6,248,061
<b>\$ 10,000 - \$ 19,999</b>	261,639	\$3,981,732,599	\$3,150,663,547	335,345	46,101	\$85,831,817
<b>\$ 20,000 - \$ 29,999</b>	303,596	\$7,578,350,395	\$6,051,182,316	388,312	132,896	\$232,132,054
<b>\$ 30,000 - \$ 39,999</b>	253,879	\$8,818,869,449	\$6,980,784,842	310,407	139,442	\$318,550,490
<b>\$ 40,000 - \$ 49,999</b>	168,914	\$7,530,806,708	\$5,862,233,088	204,398	110,967	\$291,925,409
<b>\$ 50,000 - \$ 59,999</b>	98,209	\$5,355,162,747	\$4,103,677,485	119,951	72,570	\$218,247,265
<b>\$ 60,000 - \$ 74,999</b>	77,509	\$5,161,133,781	\$3,898,201,035	96,992	63,318	\$220,490,780
<b>\$ 75,000 - \$ 99,999</b>	54,554	\$4,659,713,610	\$3,460,501,858	70,328	48,931	\$210,903,393
<b>\$ 100,000 - \$ 124,999</b>	21,623	\$2,398,733,316	\$1,755,336,300	28,844	20,838	\$115,131,913
<b>\$ 125,000 - \$ 149,999</b>	10,931	\$1,489,730,291	\$1,077,975,959	14,749	10,773	\$74,023,013
<b>\$ 150,000 - \$ 199,999</b>	10,751	\$1,846,451,648	\$1,323,256,990	14,597	10,903	\$94,646,281
<b>\$ 200,000 - \$ 249,999</b>	5,268	\$1,172,868,855	\$825,542,573	7,165	5,377	\$61,066,587
<b>\$ 250,000 - \$ 499,999</b>	8,123	\$2,738,065,772	\$1,892,719,269	10,990	8,772	\$144,046,156
<b>\$ 500,000 - \$ 999,999</b>	2,781	\$1,885,142,448	\$1,281,687,201	3,832	2,983	\$97,338,326
<b>\$1,000,000 and over</b>	1,233	\$3,102,357,039	\$2,150,637,385	1,737	1,045	\$144,050,383
<b>Total</b>	1,368,983	\$58,406,716,221	\$44,356,304,584	1,713,479	678,364	\$2,314,943,516

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>\$ (No AGI)</b>	35,492	\$0	\$488,618	78,189	7,313	\$0
<b>\$ 1 - \$ 2,999</b>	75,000	\$126,411,299	\$43,688,949	109,458	8,377	\$0
<b>\$ 3,000 - \$ 4,999</b>	68,543	\$273,887,630	\$143,462,918	97,882	9,264	\$0
<b>\$ 5,000 - \$ 9,999</b>	94,498	\$667,170,823	\$389,498,888	158,962	29,547	\$0
<b>\$ 10,000 - \$ 19,999</b>	57,429	\$799,191,635	\$473,220,651	116,329	60,522	\$0
<b>\$ 20,000 - \$ 29,999</b>	10,482	\$252,796,705	\$133,959,524	17,977	8,000	\$0
<b>\$ 30,000 - \$ 39,999</b>	4,908	\$169,100,251	\$90,036,207	7,706	2,037	\$0
<b>\$ 40,000 - \$ 49,999</b>	2,678	\$119,124,345	\$64,889,840	4,183	1,071	\$0
<b>\$ 50,000 - \$ 59,999</b>	1,453	\$79,129,890	\$44,887,165	2,341	650	\$0
<b>\$ 60,000 - \$ 74,999</b>	1,103	\$73,615,565	\$44,123,193	1,758	674	\$0
<b>\$ 75,000 - \$ 99,999</b>	862	\$73,565,918	\$44,940,158	1,416	544	\$0
<b>\$ 100,000 - \$ 124,999</b>	363	\$40,215,906	\$24,764,766	626	278	\$0
<b>\$ 125,000 - \$ 149,999</b>	215	\$29,469,376	\$18,312,466	343	169	\$0
<b>\$ 150,000 - \$ 199,999</b>	206	\$35,124,928	\$19,897,161	382	140	\$0
<b>\$ 200,000 - \$ 249,999</b>	110	\$24,468,579	\$14,437,368	190	103	\$0
<b>\$ 250,000 - \$ 499,999</b>	190	\$64,950,464	\$36,483,280	352	124	\$0
<b>\$ 500,000 - \$ 999,999</b>	76	\$51,241,370	\$28,596,508	145	52	\$0
<b>\$1,000,000 and over</b>	60	\$346,659,092	\$241,617,453	117	38	\$0
<b>Total</b>	<b>353,668</b>	<b>\$3,226,123,776</b>	<b>\$1,857,305,113</b>	<b>598,356</b>	<b>128,903</b>	<b>\$0</b>

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No AGI)	43	\$0	\$11,923	53	6	\$12,536
\$ 1 - \$ 2,999	111	\$214,450	\$52,001	119	5	\$5,751
\$ 3,000 - \$ 4,999	157	\$652,651	\$390,970	175	4	\$1,880
\$ 5,000 - \$ 9,999	38,183	\$301,769,717	\$224,345,492	42,891	116	\$2,538,073
\$ 10,000 - \$ 19,999	111,913	\$1,689,435,897	\$1,337,626,948	135,994	13,614	\$36,098,480
\$ 20,000 - \$ 29,999	117,494	\$2,916,530,415	\$2,328,498,606	156,432	46,168	\$86,728,858
\$ 30,000 - \$ 39,999	82,664	\$2,858,451,947	\$2,245,802,849	108,206	29,371	\$101,518,486
\$ 40,000 - \$ 49,999	46,879	\$2,084,810,731	\$1,593,865,449	61,419	16,129	\$78,951,867
\$ 50,000 - \$ 59,999	24,220	\$1,318,812,257	\$984,265,438	32,051	8,122	\$52,044,933
\$ 60,000 - \$ 74,999	16,882	\$1,121,702,956	\$824,683,561	22,705	5,600	\$46,511,524
\$ 75,000 - \$ 99,999	10,203	\$868,150,235	\$631,372,020	14,070	3,179	\$38,338,287
\$ 100,000 - \$ 124,999	3,533	\$391,501,983	\$282,685,267	5,055	990	\$18,572,602
\$ 125,000 - \$ 149,999	1,636	\$222,452,950	\$159,624,720	2,392	459	\$10,975,348
\$ 150,000 - \$ 199,999	1,503	\$256,680,297	\$185,014,440	2,222	449	\$13,226,662
\$ 200,000 - \$ 249,999	700	\$155,636,831	\$111,319,184	1,014	236	\$8,215,533
\$ 250,000 - \$ 499,999	1,051	\$349,459,278	\$248,148,900	1,525	292	\$18,814,032
\$ 500,000 - \$ 999,999	300	\$197,950,442	\$138,608,352	434	81	\$10,286,344
\$1,000,000 and over	164	\$435,160,114	\$309,483,276	229	55	\$19,730,769
<b>Total</b>	<b>457,636</b>	<b>\$15,169,373,151</b>	<b>\$11,605,799,396</b>	<b>586,986</b>	<b>124,876</b>	<b>\$542,571,965</b>



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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>\$ (No AGI)</b>	14,362	\$0	\$19,804	21,643	1,174	\$0
<b>\$ 1 - \$ 2,999</b>	44,164	\$77,564,092	\$16,355,926	55,117	5,434	\$0
<b>\$ 3,000 - \$ 4,999</b>	43,329	\$174,001,684	\$90,241,908	53,587	6,266	\$0
<b>\$ 5,000 - \$ 9,999</b>	63,358	\$446,155,913	\$282,927,004	87,735	20,322	\$0
<b>\$ 10,000 - \$ 19,999</b>	35,393	\$497,600,091	\$314,140,824	64,501	41,020	\$0
<b>\$ 20,000 - \$ 29,999</b>	6,207	\$149,081,085	\$87,128,085	9,744	4,012	\$0
<b>\$ 30,000 - \$ 39,999</b>	2,686	\$92,348,069	\$49,308,401	3,834	566	\$0
<b>\$ 40,000 - \$ 49,999</b>	1,257	\$55,682,138	\$28,283,748	1,798	203	\$0
<b>\$ 50,000 - \$ 59,999</b>	557	\$30,216,707	\$16,471,175	771	79	\$0
<b>\$ 60,000 - \$ 74,999</b>	306	\$20,353,645	\$11,331,433	424	85	\$0
<b>\$ 75,000 - \$ 99,999</b>	186	\$15,787,614	\$9,018,509	257	42	\$0
<b>\$ 100,000 - \$ 124,999</b>	67	\$7,473,482	\$4,197,639	95	17	\$0
<b>\$ 125,000 - \$ 149,999</b>	28	\$3,858,722	\$1,614,490	37	4	\$0
<b>\$ 150,000 - \$ 199,999</b>	22	\$3,720,325	\$1,524,238	31	2	\$0
<b>\$ 200,000 - \$ 249,999</b>	11	\$2,384,191	\$1,321,824	15	8	\$0
<b>\$ 250,000 - \$ 499,999</b>	29	\$10,016,751	\$5,073,579	43	3	\$0
<b>\$ 500,000 - \$ 999,999</b>	14	\$9,231,539	\$5,307,437	22	3	\$0
<b>\$1,000,000 and over</b>	14	\$207,181,758	\$156,463,578	20	1	\$0
<b>Total</b>	211,990	\$1,802,657,806	\$1,080,729,602	299,674	79,241	\$0

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>\$ (No AGI)</b>	48	\$0	\$0	156	23	\$141,968
<b>\$ 1 - \$ 2,999</b>	20	\$29,929	\$0	71	5	\$346
<b>\$ 3,000 - \$ 4,999</b>	15	\$59,588	\$2,257	52	4	\$527
<b>\$ 5,000 - \$ 9,999</b>	109	\$917,689	\$484,688	336	15	\$12,450
<b>\$ 10,000 - \$ 19,999</b>	11,719	\$193,160,190	\$132,264,032	33,635	3,763	\$2,087,367
<b>\$ 20,000 - \$ 29,999</b>	19,653	\$490,293,390	\$369,636,261	46,023	20,886	\$11,622,662
<b>\$ 30,000 - \$ 39,999</b>	15,379	\$535,076,838	\$413,148,247	34,035	19,072	\$17,282,810
<b>\$ 40,000 - \$ 49,999</b>	11,529	\$515,785,232	\$397,644,642	24,975	14,725	\$18,684,088
<b>\$ 50,000 - \$ 59,999</b>	8,151	\$446,222,510	\$340,790,881	17,515	10,623	\$17,376,620
<b>\$ 60,000 - \$ 74,999</b>	8,561	\$572,754,329	\$431,590,317	18,215	11,679	\$23,128,720
<b>\$ 75,000 - \$ 99,999</b>	7,778	\$668,855,302	\$494,709,844	16,418	10,989	\$28,527,472
<b>\$ 100,000 - \$ 124,999</b>	3,676	\$408,495,729	\$296,700,836	7,750	5,466	\$18,305,761
<b>\$ 125,000 - \$ 149,999</b>	1,878	\$255,962,543	\$181,858,575	4,006	2,872	\$11,723,258
<b>\$ 150,000 - \$ 199,999</b>	1,902	\$327,841,944	\$228,738,176	4,024	3,005	\$15,478,213
<b>\$ 200,000 - \$ 249,999</b>	960	\$213,245,682	\$145,614,704	2,047	1,575	\$10,233,230
<b>\$ 250,000 - \$ 499,999</b>	1,442	\$484,321,844	\$325,099,789	3,063	2,541	\$23,645,837
<b>\$ 500,000 - \$ 999,999</b>	540	\$367,213,387	\$240,868,153	1,147	911	\$17,928,070
<b>\$1,000,000 and over</b>	214	\$550,497,849	\$386,225,864	467	256	\$21,085,087
<b>Total</b>	93,574	\$6,030,733,975	\$4,385,377,266	213,935	108,410	\$237,264,486

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>\$ (No AGI)</b>	14,561	\$0	\$33,289	46,787	5,426	\$0
<b>\$ 1 - \$ 2,999</b>	7,313	\$11,078,304	\$67,006	24,940	1,523	\$0
<b>\$ 3,000 - \$ 4,999</b>	5,383	\$21,569,272	\$1,105,230	18,067	1,456	\$0
<b>\$ 5,000 - \$ 9,999</b>	14,641	\$110,005,546	\$42,232,369	47,080	5,093	\$0
<b>\$ 10,000 - \$ 19,999</b>	16,486	\$225,738,937	\$118,992,320	44,784	15,710	\$0
<b>\$ 20,000 - \$ 29,999</b>	2,331	\$55,799,769	\$16,803,585	6,041	2,945	\$0
<b>\$ 30,000 - \$ 39,999</b>	889	\$30,561,234	\$8,907,341	2,414	848	\$0
<b>\$ 40,000 - \$ 49,999</b>	518	\$23,144,824	\$8,084,726	1,406	422	\$0
<b>\$ 50,000 - \$ 59,999</b>	361	\$19,737,335	\$7,784,124	988	283	\$0
<b>\$ 60,000 - \$ 74,999</b>	325	\$21,762,560	\$10,599,820	814	283	\$0
<b>\$ 75,000 - \$ 99,999</b>	299	\$25,604,944	\$13,245,092	736	270	\$0
<b>\$ 100,000 - \$ 124,999</b>	159	\$17,611,727	\$10,264,418	370	157	\$0
<b>\$ 125,000 - \$ 149,999</b>	91	\$12,510,186	\$7,789,784	199	97	\$0
<b>\$ 150,000 - \$ 199,999</b>	111	\$19,033,791	\$9,714,406	260	96	\$0
<b>\$ 200,000 - \$ 249,999</b>	56	\$12,496,633	\$6,545,441	126	71	\$0
<b>\$ 250,000 - \$ 499,999</b>	93	\$31,582,167	\$16,780,253	223	88	\$0
<b>\$ 500,000 - \$ 999,999</b>	40	\$27,483,005	\$13,859,930	99	33	\$0
<b>\$1,000,000 and over</b>	35	\$112,722,409	\$67,055,485	85	31	\$0
<b>Total</b>	63,692	\$778,442,643	\$359,864,619	195,419	34,832	\$0

**TABLE 8-R  
RESIDENT MARRIED SEPARATE PAY RETURNS**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>\$ (No AGI)</b>	107	\$0	\$445,821	121	17	\$33,804
<b>\$ 1 - \$ 2,999</b>	560	\$984,673	\$2,489,820	599	52	\$29,749
<b>\$ 3,000 - \$ 4,999</b>	3,705	\$16,257,653	\$16,516,656	3,850	113	\$85,027
<b>\$ 5,000 - \$ 9,999</b>	46,915	\$366,711,213	\$297,165,108	57,409	3,088	\$3,697,538
<b>\$ 10,000 - \$ 19,999</b>	138,007	\$2,099,136,512	\$1,680,772,567	165,716	28,724	\$47,645,970
<b>\$ 20,000 - \$ 29,999</b>	166,449	\$4,171,526,590	\$3,353,047,449	185,857	65,842	\$133,780,534
<b>\$ 30,000 - \$ 39,999</b>	155,836	\$5,425,340,664	\$4,321,833,746	168,166	90,999	\$199,749,194
<b>\$ 40,000 - \$ 49,999</b>	110,506	\$4,930,210,745	\$3,870,722,997	118,004	80,113	\$194,289,454
<b>\$ 50,000 - \$ 59,999</b>	65,838	\$3,590,127,980	\$2,778,621,166	70,385	53,825	\$148,825,712
<b>\$ 60,000 - \$ 74,999</b>	52,066	\$3,466,676,496	\$2,641,927,157	56,072	46,039	\$150,850,536
<b>\$ 75,000 - \$ 99,999</b>	36,573	\$3,122,708,073	\$2,334,419,994	39,840	34,763	\$144,037,634
<b>\$ 100,000 - \$ 124,999</b>	14,414	\$1,598,735,604	\$1,175,950,197	16,039	14,382	\$78,253,550
<b>\$ 125,000 - \$ 149,999</b>	7,417	\$1,011,314,798	\$736,492,664	8,351	7,442	\$51,324,407
<b>\$ 150,000 - \$ 199,999</b>	7,346	\$1,261,929,407	\$909,504,374	8,351	7,449	\$65,941,406
<b>\$ 200,000 - \$ 249,999</b>	3,608	\$803,986,342	\$568,608,685	4,104	3,566	\$42,617,824
<b>\$ 250,000 - \$ 499,999</b>	5,630	\$1,904,284,650	\$1,319,470,580	6,402	5,939	\$101,586,287
<b>\$ 500,000 - \$ 999,999</b>	1,941	\$1,319,978,619	\$902,210,696	2,251	1,991	\$69,123,912
<b>\$1,000,000 and over</b>	855	\$2,116,699,076	\$1,454,928,245	1,041	734	\$103,234,527
<b>Total</b>	817,773	\$37,206,609,095	\$28,365,127,922	912,558	445,078	\$1,535,107,065

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>\$ (No AGI)</b>	6,569	\$0	\$435,525	9,759	713	\$0
<b>\$ 1 - \$ 2,999</b>	23,523	\$37,768,903	\$27,266,017	29,401	1,420	\$0
<b>\$ 3,000 - \$ 4,999</b>	19,831	\$78,316,674	\$52,115,780	26,228	1,542	\$0
<b>\$ 5,000 - \$ 9,999</b>	16,499	\$111,009,364	\$64,339,515	24,147	4,132	\$0
<b>\$ 10,000 - \$ 19,999</b>	5,550	\$75,852,607	\$40,087,507	7,044	3,792	\$0
<b>\$ 20,000 - \$ 29,999</b>	1,944	\$47,915,851	\$30,027,854	2,192	1,043	\$0
<b>\$ 30,000 - \$ 39,999</b>	1,333	\$46,190,948	\$31,820,465	1,458	623	\$0
<b>\$ 40,000 - \$ 49,999</b>	903	\$40,297,383	\$28,521,366	979	446	\$0
<b>\$ 50,000 - \$ 59,999</b>	535	\$29,175,848	\$20,631,866	582	288	\$0
<b>\$ 60,000 - \$ 74,999</b>	472	\$31,499,360	\$22,191,940	520	306	\$0
<b>\$ 75,000 - \$ 99,999</b>	377	\$32,173,360	\$22,676,557	423	232	\$0
<b>\$ 100,000 - \$ 124,999</b>	137	\$15,130,697	\$10,302,709	161	104	\$0
<b>\$ 125,000 - \$ 149,999</b>	96	\$13,100,468	\$8,908,192	107	68	\$0
<b>\$ 150,000 - \$ 199,999</b>	73	\$12,370,812	\$8,658,517	91	42	\$0
<b>\$ 200,000 - \$ 249,999</b>	43	\$9,587,755	\$6,570,103	49	24	\$0
<b>\$ 250,000 - \$ 499,999</b>	68	\$23,351,546	\$14,629,448	86	33	\$0
<b>\$ 500,000 - \$ 999,999</b>	22	\$14,526,826	\$9,429,141	24	16	\$0
<b>\$1,000,000 and over</b>	11	\$26,754,925	\$18,098,390	12	6	\$0
<b>Total</b>	77,986	\$645,023,327	\$416,710,892	103,263	14,830	\$0

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

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>ADAIR</b>	4,799	\$135,871,317	\$105,869,844	6,913	2,148	\$4,874,666
<b>ADAMS</b>	2,466	\$63,855,713	\$50,092,045	3,586	1,092	\$2,266,174
<b>ALLAMAKEE</b>	8,212	\$214,780,349	\$164,247,121	11,588	4,075	\$6,548,364
<b>APPANOOSE</b>	6,904	\$172,958,594	\$134,250,106	10,026	3,346	\$5,999,917
<b>AUDUBON</b>	3,670	\$100,834,612	\$79,924,770	5,351	1,631	\$3,633,053
<b>BENTON</b>	15,487	\$489,519,513	\$376,401,266	20,487	7,398	\$18,437,061
<b>BLACK HAWK</b>	70,607	\$2,480,678,373	\$1,845,805,438	94,932	31,284	\$95,341,594
<b>BOONE</b>	15,347	\$505,639,466	\$383,936,083	20,621	6,885	\$19,061,262
<b>BREMER</b>	14,234	\$488,154,961	\$371,061,899	19,287	6,293	\$18,973,639
<b>BUCHANAN</b>	12,012	\$360,753,501	\$279,185,032	16,159	6,113	\$13,263,463
<b>BUENA VISTA</b>	11,285	\$328,119,743	\$252,763,148	15,744	6,447	\$11,710,159
<b>BUTLER</b>	8,972	\$262,113,770	\$203,746,043	12,442	3,765	\$9,676,948
<b>CALHOUN</b>	6,106	\$167,715,699	\$131,719,002	8,748	2,523	\$6,176,119
<b>CARROLL</b>	13,523	\$427,878,127	\$329,648,699	18,264	6,294	\$15,714,004
<b>CASS</b>	8,294	\$223,893,335	\$171,419,860	11,952	3,592	\$7,684,101
<b>CEDAR</b>	11,176	\$361,221,574	\$280,073,675	14,949	4,796	\$13,952,587
<b>CERRO GORDO</b>	26,712	\$884,391,385	\$668,166,548	36,031	11,069	\$33,198,621
<b>CHEROKEE</b>	7,359	\$211,056,090	\$166,582,614	10,294	3,056	\$7,949,268
<b>CHICKASAW</b>	7,611	\$222,359,383	\$175,432,947	10,296	3,439	\$8,069,805
<b>CLARKE</b>	5,269	\$139,117,200	\$107,482,355	7,336	2,579	\$4,816,071
<b>CLAY</b>	10,749	\$348,819,748	\$265,952,317	14,553	4,713	\$12,842,133
<b>CLAYTON</b>	10,719	\$282,497,019	\$216,920,405	14,985	4,792	\$8,756,101
<b>CLINTON</b>	28,375	\$852,432,476	\$655,807,150	38,816	13,321	\$31,615,080

(Continued)

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

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>CRAWFORD</b>	9,094	\$253,735,763	\$199,881,876	12,948	5,265	\$8,893,096
<b>DALLAS</b>	31,309	\$1,574,842,182	\$1,143,744,355	39,537	16,534	\$63,445,026
<b>DAVIS</b>	4,293	\$111,295,789	\$86,384,852	6,238	2,587	\$3,808,070
<b>DECATUR</b>	3,876	\$91,918,565	\$69,188,952	5,635	1,905	\$2,867,143
<b>DELAWARE</b>	10,866	\$303,939,451	\$235,373,019	14,695	5,344	\$10,930,790
<b>DES MOINES</b>	23,946	\$765,694,173	\$581,290,886	33,191	11,097	\$29,048,278
<b>DICKINSON</b>	11,033	\$436,037,844	\$319,901,164	15,407	3,936	\$16,339,208
<b>DUBUQUE</b>	55,777	\$1,976,323,534	\$1,470,000,720	73,512	26,055	\$73,436,911
<b>EMMET</b>	5,925	\$162,634,395	\$126,817,168	8,194	2,663	\$5,635,156
<b>FAYETTE</b>	11,499	\$302,016,791	\$235,842,618	16,292	5,364	\$10,819,102
<b>FLOYD</b>	9,492	\$275,383,802	\$215,995,651	13,050	4,485	\$10,156,493
<b>FRANKLIN</b>	6,031	\$170,917,516	\$132,960,815	8,625	2,756	\$6,296,323
<b>FREMONT</b>	4,188	\$121,949,273	\$94,978,981	5,932	1,991	\$3,816,082
<b>GREENE</b>	5,717	\$165,494,242	\$129,210,738	8,148	2,620	\$6,186,794
<b>GRUNDY</b>	7,511	\$268,500,267	\$208,336,608	10,245	3,267	\$11,222,085
<b>GUTHRIE</b>	6,363	\$208,620,731	\$157,588,552	8,992	2,798	\$7,756,966
<b>HAMILTON</b>	9,458	\$304,128,246	\$233,687,240	13,101	4,363	\$11,290,479
<b>HANCOCK</b>	6,946	\$194,672,288	\$153,157,309	9,488	3,071	\$7,275,731
<b>HARDIN</b>	10,655	\$418,957,863	\$348,478,535	15,030	4,520	\$11,630,138
<b>HARRISON</b>	8,398	\$259,261,809	\$196,352,221	11,686	4,042	\$6,601,823
<b>HENRY</b>	11,270	\$333,016,153	\$258,018,488	15,327	5,307	\$12,399,511
<b>HOWARD</b>	5,946	\$179,519,076	\$140,600,393	8,250	2,799	\$6,277,661
<b>HUMBOLDT</b>	6,027	\$183,714,195	\$142,657,648	8,409	2,651	\$6,949,615

(Continued)

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

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>IDA</b>	4,504	\$137,872,402	\$108,211,529	6,341	2,029	\$5,090,286
<b>IOWA</b>	10,336	\$348,085,166	\$264,360,435	13,866	4,754	\$12,705,550
<b>JACKSON</b>	11,781	\$322,158,641	\$250,756,689	16,233	5,386	\$11,731,129
<b>JASPER</b>	21,573	\$701,183,307	\$533,097,400	28,990	9,694	\$26,302,090
<b>JEFFERSON</b>	8,448	\$321,395,416	\$239,336,501	11,513	3,736	\$11,155,809
<b>JOHNSON</b>	66,849	\$2,839,475,090	\$2,087,269,226	82,904	26,665	\$114,071,153
<b>JONES</b>	11,433	\$341,618,968	\$264,617,228	15,624	4,949	\$12,847,652
<b>KEOKUK</b>	6,034	\$158,754,309	\$124,709,043	8,570	2,781	\$5,694,152
<b>KOSSUTH</b>	9,911	\$283,587,657	\$220,076,262	13,946	4,283	\$10,058,253
<b>LEE</b>	19,942	\$581,847,323	\$449,744,846	27,793	9,059	\$21,425,113
<b>LINN</b>	122,235	\$4,917,464,334	\$3,632,906,775	159,197	56,069	\$196,632,415
<b>LOUISA</b>	6,508	\$188,811,240	\$148,556,276	8,939	3,709	\$7,073,311
<b>LUCAS</b>	4,959	\$131,411,481	\$101,929,528	7,054	2,484	\$4,788,786
<b>LYON</b>	6,915	\$205,174,012	\$160,018,284	9,419	3,587	\$7,232,641
<b>MADISON</b>	8,785	\$312,969,364	\$234,125,304	11,795	4,405	\$11,952,743
<b>MAHASKA</b>	12,561	\$406,316,426	\$310,489,233	16,972	5,952	\$14,052,882
<b>MARION</b>	19,332	\$668,838,486	\$500,323,021	25,946	9,372	\$25,239,013
<b>MARSHALL</b>	22,624	\$694,715,471	\$530,930,762	31,179	11,639	\$25,490,379
<b>MILLS</b>	7,952	\$289,838,886	\$214,027,854	10,561	3,833	\$7,947,554
<b>MITCHELL</b>	6,352	\$180,017,465	\$142,131,445	8,911	2,998	\$6,315,361
<b>MONONA</b>	5,205	\$143,937,178	\$110,908,130	7,612	2,326	\$5,085,237
<b>MONROE</b>	4,216	\$119,669,657	\$92,595,463	6,004	2,011	\$4,397,677
<b>MONTGOMERY</b>	6,352	\$174,038,834	\$135,176,209	9,017	2,927	\$6,080,009

(Continued)



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

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>MUSCATINE</b>	24,993	\$862,967,096	\$655,150,625	33,182	12,746	\$33,366,960
<b>OBRIEN</b>	8,936	\$254,416,313	\$199,166,806	12,341	4,018	\$9,305,976
<b>OSCEOLA</b>	3,899	\$105,190,122	\$84,092,339	5,358	1,882	\$3,571,277
<b>PAGE</b>	8,998	\$259,246,676	\$202,099,236	12,678	3,804	\$9,514,118
<b>PALO ALTO</b>	5,615	\$159,523,173	\$125,657,720	7,957	2,484	\$5,829,580
<b>PLYMOUTH</b>	15,178	\$512,244,201	\$391,628,008	20,408	7,785	\$19,481,239
<b>POCAHONTAS</b>	4,527	\$122,867,420	\$97,302,924	6,492	1,993	\$4,403,235
<b>POLK</b>	244,780	\$11,231,019,348	\$8,174,400,858	313,927	117,400	\$448,294,545
<b>POTTAWATTAMIE</b>	50,439	\$1,729,147,046	\$1,262,548,707	68,315	24,791	\$39,885,332
<b>POWESHIEK</b>	11,050	\$370,350,773	\$278,703,388	15,144	4,657	\$14,219,375
<b>RINGGOLD</b>	2,700	\$68,036,182	\$52,627,682	4,038	1,225	\$2,360,819
<b>SAC</b>	6,310	\$178,664,818	\$141,596,675	9,061	2,765	\$6,502,937
<b>SCOTT</b>	91,513	\$3,802,911,074	\$2,795,362,674	122,787	44,389	\$149,383,043
<b>SHELBY</b>	7,657	\$220,776,841	\$169,244,227	10,759	3,450	\$7,196,374
<b>SIOUX</b>	18,569	\$628,746,418	\$471,529,091	24,737	10,236	\$22,544,639
<b>STORY</b>	44,848	\$1,727,922,242	\$1,293,149,120	57,286	17,406	\$66,450,116
<b>TAMA</b>	10,061	\$282,274,554	\$218,462,427	14,149	4,767	\$10,400,501
<b>TAYLOR</b>	3,376	\$82,872,897	\$65,713,662	4,957	1,539	\$2,764,590
<b>UNION</b>	7,112	\$198,235,117	\$151,684,202	10,045	3,146	\$6,943,377
<b>VAN BUREN</b>	4,150	\$105,852,171	\$83,256,119	6,054	1,958	\$3,739,664
<b>WAPELLO</b>	18,911	\$549,445,023	\$419,415,802	26,874	9,583	\$19,959,048
<b>WARREN</b>	25,701	\$979,960,653	\$727,405,654	33,114	12,629	\$37,805,229
<b>WASHINGTON</b>	12,768	\$394,235,117	\$300,576,624	17,402	6,220	\$14,767,085

(Continued)

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

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Paid</b>
<b>WAYNE</b>	3,251	\$76,367,273	\$59,755,792	4,877	1,488	\$2,503,654
<b>WEBSTER</b>	20,933	\$770,365,165	\$580,444,405	28,789	9,702	\$31,690,747
<b>WINNEBAGO</b>	7,135	\$203,375,239	\$159,356,063	9,809	3,010	\$7,266,004
<b>WINNESHIEK</b>	11,754	\$356,175,055	\$272,314,320	15,961	5,088	\$12,644,010
<b>WOODBURY</b>	54,796	\$1,786,645,172	\$1,347,709,414	74,272	30,886	\$62,423,727
<b>WORTH</b>	4,601	\$132,731,177	\$105,879,937	6,257	1,937	\$4,857,213
<b>WRIGHT</b>	7,775	\$223,858,632	\$174,140,597	11,127	3,564	\$7,857,236
<b>Total</b>	1,722,651	\$61,632,839,997	\$46,213,609,697	2,311,835	807,267	\$2,314,943,516

**TABLE 11-R  
RESIDENT PAY AND NO-PAY RETURNS BY ITEMIZED DEDUCTION**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Itemized Deduction</b>	<b>Taxable Income</b>	<b>Tax Paid</b>
<b>\$ (No AGI)</b>	6,394	\$0	\$3,053,842	\$56,168,809	\$765,194	\$151,222
<b>\$ 1 - \$ 2,999</b>	18,992	\$30,596,991	\$-3,849,107	\$18,675,582	\$26,517,916	\$26,213
<b>\$ 3,000 - \$ 4,999</b>	18,021	\$72,329,419	\$112,294	\$37,884,826	\$49,027,624	\$72,955
<b>\$ 5,000 - \$ 9,999</b>	49,041	\$371,638,558	\$10,589,097	\$154,643,683	\$241,861,865	\$2,552,871
<b>\$ 10,000 - \$ 19,999</b>	121,859	\$1,852,643,826	\$89,885,895	\$539,665,651	\$1,277,943,907	\$32,929,297
<b>\$ 20,000 - \$ 29,999</b>	159,199	\$4,007,968,568	\$258,420,237	\$813,230,096	\$2,960,199,303	\$111,628,021
<b>\$ 30,000 - \$ 39,999</b>	167,880	\$5,857,476,466	\$463,434,289	\$1,007,835,575	\$4,399,724,918	\$196,432,895
<b>\$ 40,000 - \$ 49,999</b>	129,429	\$5,782,073,453	\$533,141,037	\$916,546,069	\$4,337,396,974	\$211,782,100
<b>\$ 50,000 - \$ 59,999</b>	81,595	\$4,452,892,157	\$461,787,281	\$678,878,285	\$3,316,599,327	\$173,239,118
<b>\$ 60,000 - \$ 74,999</b>	68,079	\$4,537,267,021	\$520,512,338	\$664,791,253	\$3,354,089,393	\$186,737,864
<b>\$ 75,000 - \$ 99,999</b>	50,219	\$4,293,813,834	\$554,120,529	\$605,676,167	\$3,135,915,895	\$188,255,960
<b>\$ 100,000 - \$ 124,999</b>	20,409	\$2,264,452,935	\$329,417,318	\$303,550,629	\$1,633,596,469	\$105,515,944
<b>\$ 125,000 - \$ 149,999</b>	10,452	\$1,424,815,722	\$227,765,188	\$180,843,586	\$1,016,860,670	\$68,632,325
<b>\$ 150,000 - \$ 199,999</b>	10,343	\$1,776,295,261	\$312,575,848	\$210,235,912	\$1,255,377,183	\$88,325,215
<b>\$ 200,000 - \$ 249,999</b>	5,118	\$1,139,942,135	\$224,024,599	\$125,887,367	\$791,736,620	\$57,620,365
<b>\$ 250,000 - \$ 499,999</b>	8,016	\$2,706,837,152	\$608,462,384	\$252,970,945	\$1,848,398,615	\$138,298,605
<b>\$ 500,000 - \$ 999,999</b>	2,786	\$1,887,769,050	\$472,125,528	\$146,918,865	\$1,270,819,278	\$94,680,132
<b>\$1,000,000 and over</b>	1,265	\$3,402,967,294	\$813,554,146	\$252,557,230	\$2,353,737,155	\$141,544,710
<b>Total</b>	<b>929,097</b>	<b>\$45,861,779,842</b>	<b>\$5,879,132,743</b>	<b>\$6,966,960,530</b>	<b>\$33,270,568,306</b>	<b>\$1,798,425,812</b>

**TABLE 12-R**  
**RESIDENT PAY AND NO-PAY RETURNS BY STANDARD DEDUCTION**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Paid
\$ (No AGI)	29,296	\$0	\$3,636,346	\$76,928,103	\$181,168	\$37,086
\$ 1 - \$ 2,999	56,699	\$97,043,360	\$-681,115	\$80,627,430	\$19,712,854	\$9,633
\$ 3,000 - \$ 4,999	54,399	\$218,528,103	\$887,746	\$106,935,223	\$111,345,177	\$14,479
\$ 5,000 - \$ 9,999	130,664	\$964,930,884	\$22,462,491	\$273,923,298	\$669,632,311	\$3,695,190
\$ 10,000 - \$ 19,999	197,209	\$2,928,280,408	\$135,895,556	\$448,673,430	\$2,345,940,291	\$52,902,520
\$ 20,000 - \$ 29,999	154,879	\$3,823,178,532	\$250,462,153	\$348,516,743	\$3,224,942,537	\$120,504,033
\$ 30,000 - \$ 39,999	90,907	\$3,130,493,234	\$260,444,832	\$198,783,530	\$2,671,096,131	\$122,117,595
\$ 40,000 - \$ 49,999	42,163	\$1,867,857,600	\$185,253,739	\$93,173,508	\$1,589,725,954	\$80,143,309
\$ 50,000 - \$ 59,999	18,067	\$981,400,480	\$108,568,530	\$40,962,804	\$831,965,323	\$45,008,147
\$ 60,000 - \$ 74,999	10,533	\$697,482,325	\$85,108,236	\$24,741,921	\$588,234,835	\$33,752,916
\$ 75,000 - \$ 99,999	5,197	\$439,465,694	\$57,789,578	\$12,502,604	\$369,526,121	\$22,647,433
\$ 100,000 - \$ 124,999	1,577	\$174,496,287	\$24,552,096	\$3,768,604	\$146,504,597	\$9,615,969
\$ 125,000 - \$ 149,999	694	\$94,383,945	\$13,657,931	\$1,593,360	\$79,427,755	\$5,390,688
\$ 150,000 - \$ 199,999	614	\$105,281,315	\$16,162,096	\$1,410,166	\$87,776,968	\$6,321,066
\$ 200,000 - \$ 249,999	260	\$57,395,299	\$8,574,846	\$573,600	\$48,243,321	\$3,446,222
\$ 250,000 - \$ 499,999	297	\$96,179,084	\$15,934,416	\$687,670	\$80,803,934	\$5,747,551
\$ 500,000 - \$ 999,999	71	\$48,614,768	\$8,984,618	\$165,350	\$39,464,431	\$2,658,194
\$1,000,000 and over	28	\$46,048,837	\$7,453,624	\$77,530	\$38,517,683	\$2,505,673
<b>Total</b>	<b>793,554</b>	<b>\$15,771,060,155</b>	<b>\$1,205,147,719</b>	<b>\$1,714,044,874</b>	<b>\$12,943,041,391</b>	<b>\$516,517,704</b>

**TABLE 13-R  
RESIDENT PAY AND NO-PAY RETURNS BY CREDITS**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Child Care Credit</b>	<b>Early Childhood Development Credit</b>	<b>Earned Income Credit</b>	<b>Tuition Textbook Credit</b>
<b>\$ (No AGI)</b>	35,690	\$34,267	\$4,548	\$24,466	\$16,526
<b>\$ 1 - \$ 2,999</b>	75,691	\$67,351	\$7,470	\$29,289	\$4,144
<b>\$ 3,000 - \$ 4,999</b>	72,420	\$142,572	\$9,348	\$37,057	\$15,443
<b>\$ 5,000 - \$ 9,999</b>	179,705	\$745,720	\$22,390	\$327,545	\$128,443
<b>\$ 10,000 - \$ 19,999</b>	319,068	\$2,947,456	\$105,221	\$4,496,098	\$839,487
<b>\$ 20,000 - \$ 29,999</b>	314,078	\$3,075,821	\$136,147	\$4,636,767	\$2,190,173
<b>\$ 30,000 - \$ 39,999</b>	258,787	\$1,339,906	\$101,526	\$477,213	\$2,653,090
<b>\$ 40,000 - \$ 49,999</b>	171,592	\$187,178	\$47,444	\$0	\$2,359,112
<b>\$ 50,000 - \$ 59,999</b>	99,662	\$0	\$0	\$0	\$1,653,273
<b>\$ 60,000 - \$ 74,999</b>	78,612	\$0	\$0	\$0	\$1,570,320
<b>\$ 75,000 - \$ 99,999</b>	55,416	\$0	\$0	\$0	\$1,374,230
<b>\$ 100,000 - \$ 124,999</b>	21,986	\$0	\$0	\$0	\$639,475
<b>\$ 125,000 - \$ 149,999</b>	11,146	\$0	\$0	\$0	\$353,250
<b>\$ 150,000 - \$ 199,999</b>	10,957	\$0	\$0	\$0	\$389,261
<b>\$ 200,000 - \$ 249,999</b>	5,378	\$0	\$0	\$0	\$197,840
<b>\$ 250,000 - \$ 499,999</b>	8,313	\$0	\$0	\$0	\$371,229
<b>\$ 500,000 - \$ 999,999</b>	2,857	\$0	\$0	\$0	\$131,059
<b>\$1,000,000 and over</b>	1,293	\$0	\$0	\$0	\$40,911
<b>Total</b>	1,722,651	\$8,540,271	\$434,094	\$10,028,435	\$14,927,266

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Out of State Credit</b>	<b>Motor Fuel Credit</b>	<b>Other Nonrefundable Credits</b>	<b>Other Refundable Credits</b>
<b>\$ (No AGI)</b>	35,690	\$173	\$581,266	\$79,037	\$507,777
<b>\$ 1 - \$ 2,999</b>	75,691	\$600	\$126,816	\$1,065	\$26,020
<b>\$ 3,000 - \$ 4,999</b>	72,420	\$1,451	\$112,170	\$2,741	\$3,797
<b>\$ 5,000 - \$ 9,999</b>	179,705	\$69,034	\$361,249	\$11,494	\$19,347
<b>\$ 10,000 - \$ 19,999</b>	319,068	\$1,123,950	\$764,016	\$166,004	\$109,001
<b>\$ 20,000 - \$ 29,999</b>	314,078	\$4,388,355	\$602,399	\$421,825	\$162,319
<b>\$ 30,000 - \$ 39,999</b>	258,787	\$6,646,277	\$401,780	\$668,540	\$189,192
<b>\$ 40,000 - \$ 49,999</b>	171,592	\$6,903,162	\$264,341	\$843,997	\$128,826
<b>\$ 50,000 - \$ 59,999</b>	99,662	\$5,650,822	\$167,865	\$855,012	\$74,633
<b>\$ 60,000 - \$ 74,999</b>	78,612	\$6,229,708	\$145,165	\$1,266,236	\$137,369
<b>\$ 75,000 - \$ 99,999</b>	55,416	\$6,076,982	\$118,417	\$1,913,649	\$231,644
<b>\$ 100,000 - \$ 124,999</b>	21,986	\$3,008,558	\$44,863	\$1,548,203	\$282,161
<b>\$ 125,000 - \$ 149,999</b>	11,146	\$2,115,741	\$27,763	\$1,382,254	\$125,920
<b>\$ 150,000 - \$ 199,999</b>	10,957	\$2,565,742	\$36,287	\$2,012,891	\$263,584
<b>\$ 200,000 - \$ 249,999</b>	5,378	\$1,870,930	\$26,472	\$1,523,585	\$112,827
<b>\$ 250,000 - \$ 499,999</b>	8,313	\$4,712,803	\$41,480	\$5,233,565	\$721,363
<b>\$ 500,000 - \$ 999,999</b>	2,857	\$4,087,956	\$12,804	\$7,870,797	\$945,322
<b>\$1,000,000 and over</b>	1,293	\$8,611,140	\$20,099	\$51,133,062	\$2,369,081
<b>Total</b>	1,722,651	\$64,063,384	\$3,855,252	\$76,933,957	\$6,410,183

## 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, 2007). 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 2007.

### INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

<u>Number Of Returns</u>	<u>Tax</u>	<u>Penalty (Includes Fees)</u>	<u>Interest</u>	<u>Total Amounts</u>
1,496	\$8,920,753.00	\$978,547.38	\$2,838,033.74	\$12,737,334.12