

2007
IOWA INDIVIDUAL INCOME TAX
ANNUAL STATISTICAL REPORT

2007 RETURNS FILED IN 2008

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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.

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INTRODUCTION

For tax year 2007, a total of \$2.7 billion in Iowa tax liability was reported by 2.0 million taxpayers on returns filed during 2008. The reported tax was based on \$119.3 billion in Iowa adjusted gross income and \$88.9 billion in net taxable income. This report provides a summary of data obtained from 2007 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 2007 income.
- A statistical summary of information reported on 2007 returns including analysis of filing patterns.
- An appendix of statistical tables.

The Statistical Appendix contains two sections of tables. The first section contains detailed information on all taxpayers who filed returns for tax year 2007. The second section of the Statistical Appendix provides similar tax information on Iowa residents only.

The data in this report reflects 2007 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 form.

OVERVIEW OF RELEVANT FEATURES OF TAX LAW - TAX YEAR 2007

The key features of the 2007 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 2007 can be obtained on the Department's website: www.state.ia.us/tax/taxlaw/taxlawcredits.html.

Tax Year 2007 Law Changes:

Several important Iowa tax law changes applicable to tax year 2007 include:

- The income tax brackets in the rate schedule were indexed upward by a factor of 3.3 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 \$1,700 - up from \$1,650 in tax year 2006. For all other filing statuses the standard deduction was \$4,200, which was up from \$4,060 the prior year.
- Beginning in 2007, Iowa began to phase-out the taxation of Social Security benefits. For tax year 2007, Iowa taxpayers will reduce the prior Social Security calculation (based on pre-1993 federal law) by 32%. In tax year 2009, the percentage reduction will increase each year until the tax on Social Security benefits is completely phased out in tax year 2014.
- In 2007, new filing thresholds were established for taxpayers age 65 and older. For single persons age 65 and older, an Iowa return is not required for taxpayers with income of \$18,000 or less. For married taxpayers age 65 and older, a return is not required if income is \$24,000 or less. In the case of married taxpayers the \$24,000 threshold applies even if only one spouse is age 65 or older. (These amounts will increase to \$24,000 and \$32,000 respectively beginning in 2009).
- The new filing thresholds also apply to the alternate tax calculation, in which taxpayers other than single filers have the option of subtracting a threshold amount from their household Iowa Net Income (plus any pension exclusion and social security exclusion) and multiplying the difference by a flat rate of 8.98% to compute their tax. Taxpayers may use this alternate tax calculation if it results in a lower tax liability than applying the progressive tax rates to taxable income. Prior to 2007, the threshold amount was \$13,500 for all filers. In 2007 and future years, the threshold increases to \$24,000 (\$32,000 beginning in 2009) for taxpayers age 65 and older.
- In 2007, single taxpayers, age 65 or older and not claimed as a dependent on another return could not have a tax calculation that reduced their income (plus any pension exclusion and social security exclusion) to less than \$18,000. In 2009, this amount increases to \$24,000.
- The Earned Income Tax Credit was increased from 6.5% of the federal Earned Income Tax Credit to 7.0% of the federal credit. In addition, the Iowa credit is now a refundable credit. Any credit in excess of tax liability is refunded to the taxpayer.

- Three new tax credits were created relating to income, expenditures and investment in the film, television or video industries in Iowa. These include:
 - Taxpayers may claim a new Film Production Income Exclusion for income received from qualified sales of tangible personal property or services provided relating to certain film, television or video projects. Projects must be registered with the Iowa Department of Economic Development and have expenditures of at least \$100,000 in Iowa.
 - A nonrefundable Film Expenditure Tax Credit equal to 25% of a taxpayer's qualified expenditures in a film, television or video project was created. Projects must be registered with the Iowa Department of Economic Development and have expenditures of at least \$100,000 in Iowa.
 - Additionally, a Nonrefundable Film Investment Tax Credit equal to 25% of a taxpayer's qualified investment in a film, television or video project was created. Again, projects must be registered with the Iowa Department of Economic Development and have expenditures of at least \$100,000 in Iowa. A taxpayer may not claim the film investment credit for expenditures for which the film expenditure tax credit was claimed.
- Beginning in 2007, taxpayers may exclude from income any qualified victim compensation awards, victim restitution payments received, or any damages awarded by a court in a civil action filed by the taxpayer. These payments may be excluded to the extent included in federal adjusted gross income.
- In 2007, a Vietnam Conflict Veterans Bonus fund was established under the Iowa Department of Veterans Affairs. Bonuses received by Vietnam veterans from this fund are not included in Iowa Net Income to the extent that they are included in federal adjusted gross income.
- Iowa coupled with the federal government in 2007 in allowing an itemized deduction for qualified mortgage insurance premiums.
- Beginning in 2007, the Agricultural Asset Transfer Tax Credit is available for agricultural asset transfers from a taxpayer to a beginning farmer. The credit is equal to 5% of the amount paid to the taxpayer under the lease agreement by the beginning farmer. Alternatively, under an agreement in which the payment is made exclusively from the sale of crops or animals, the credit equals 15% of the amount paid to the taxpayer from crops or animals sold under the agreement.
- The School Tuition Organization credit (equal to 65% of contributions to a School Tuition Organization) is available for non-cash contributions as well as cash contributions.
- In 2007, the Historic Preservation and Cultural and Entertainment District nonrefundable and discounted refundable credits became a fully refundable credit.
- In addition, the refundable Soy-Based Cutting Tool Oil Credit was removed from the 1040, as this credit was allowed for tax years 2005 and 2006 only.

Filing Requirements

For 2007, single taxpayers who were Iowa residents, under age 65 and earned Iowa net income of \$9,000 or more were required to file an Iowa tax return. Iowa residents other than single filers who were under age 65 and had household net income of at least \$13,500 were also required to file an Iowa return. Single taxpayers 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 a return.

Nonresidents with \$1,000 or more in household net income from Iowa sources, taxpayers who were subject to the Iowa lump sum tax or the Iowa minimum tax, and military personnel who claimed Iowa as their legal residence were also required to file an Iowa return.

Beginning in 2007, single taxpayers age 65 or older with income of \$18,000 or less, or married taxpayers with at least one spouse age 65 and older with income of \$24,000 or less were no longer required to file an Iowa return. (These amounts will increase to \$24,000 and \$32,000 respectively beginning in 2009).

Net Income Definition

Iowa net income is defined as federal adjusted gross income with certain modifications (section 422.7 Code of Iowa, 2009). 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 2007 federal return were also required to be reported on the 2007 Iowa return with a few exceptions. Included in these exceptions were the allowance of an exclusion from income of certain railroad retirement benefits and differences in the computation of social security income to be included for state tax purposes.

Iowa allows certain adjustments to gross income in computing Iowa net income. Some of these adjustments were the same as those allowed for federal purposes such as moving expenses, one half of self employment tax, and payments of student loan interest or tuition and fees. However, Iowa offers a number of adjustments to income that are not allowed as adjustments on the federal return. Notable Iowa adjustments include a partial pension/retirement income exclusion, a deduction for certain types of capital gains transactions, and Iowa's health and dental insurance deduction.

Net Taxable Income

To determine net taxable income, the following deductions from net income were allowed for 2007:

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 \$1,700 for single filers and for each married individual filing separately. A standard deduction of \$4,200 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 2007 Iowa returns was subject to the following rates:

Rate		Taxable Income		Rate		Taxable Income			
0.36%	from	\$ 0	through \$	1,343	6.48%	from	\$ 20,145	through \$	26,860
0.72%	from	\$ 1,343	through \$	2,686	6.80%	from	\$ 26,860	through \$	40,290
2.43%	from	\$ 2,686	through \$	5,372	7.92%	from	\$ 40,290	through \$	60,435
4.50%	from	\$ 5,372	through \$	12,087	8.98%				in excess of \$ 60,435
6.12%	from	\$ 12,087	through \$	20,145					

Note: Taxpayers other than single filers have the option of subtracting \$13,500 (\$24,000 if age 65 or older) from their household Iowa Net Income (plus any pension exclusion and social security exclusion) and multiplying the difference by a flat rate of 8.98% to compute their tax. Taxpayers may use this alternate tax calculation if it results in a lower tax liability than applying the progressive tax rates to taxable income.

Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 2007:

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 12 of this report.

REVIEW OF 2007 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 50 percent of all returns and reported 65 percent of Iowa tax liability.

Standard/Itemized Deductions - Approximately 47 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 2007 tax year, a total of \$15.4 billion in federal taxes were deducted.

Additional Taxes - Approximately 200 individuals paid the special tax on lump sum distributions, which totaled \$50,600. The Iowa minimum tax was reported by 15,800 taxpayers and amounted to \$5.9 million. School district surtax collections continued to increase in 2007, with 298 districts out of 364 school districts receiving approximately \$94.8 million in revenue from this state collected revenue source. In 2006, 290 districts imposed the surtax and received approximately \$83.7 million. One county (Appanoose) imposes a local surtax to fund emergency medical services. Appanoose County received approximately \$66,900 from this surtax.

Tax Credits - Chart 1 documents the utilization of the tax credits allowed on the 2007 return. Excluding the exemption credits and the non-resident/part year resident credits, approximately \$134.0 million in credits were claimed on 2007 returns. In 2006, approximately \$137.9 million was claimed in credits, excluding the exemption credits and nonresident/part year resident credits.

Check-offs - A total of 104,500 households contributed approximately \$421,700 for the five check-off line items provided on the 2007 tax return. (See Chart 1).

Cow Calf Refund Program - Cow calf refunds are claimed on the Iowa individual income tax forms, although they are funded through a separate appropriation. A total of 17,715 taxpayers claimed \$8.8 million in individual income tax refunds. The amount appropriated for this program for tax year 2007 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 2009. 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 2007	
A. ADDITIONAL TAXES			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distribution.	200 Taxpayers \$50,600
Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that minimum tax exceeds regular tax.	15,800 Taxpayers \$5.9 Million
School District Surtax	1976	Up to 20% of State tax in authorizing districts.	776,000 Households in 298 School Districts \$94.8 Million
Emergency Medical Services Surtax	1992	Up to 1% of State tax in authorizing counties.	5,500 Taxpayers in 1 County (Appanoose) \$66,900
B. CREDITS APPLICABLE TO TAX			
Tuition and Textbook Tax Credit	1987	25% of the first \$1,000 of qualifying expenses per dependent. Maximum credit of \$250 for each dependent.	192,700 Taxpayers \$15.3 Million
Iowa New Jobs Tax Credit	1985	6% of wages paid to new employees by qualifying employer.	(See Note #1 pg. 12)
Minimum Tax Credit	1989	Credit against regular tax to the extent that regular tax exceeds the alternative minimum tax.	(See Note #1 pg. 12)
S Corp and Franchise Tax Credits	1997	Credit available to qualifying resident shareholders of value added corporations.	(See Note #1 pg. 12)
Investment Tax Credit	1997	Credit to eligible business for up to 10% of investment in real property.	(See Note #1 pg. 12)
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. 12)
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. 12)

FIRST EFFECTIVE TAX YEAR		CHARACTERISTICS	IMPACT IN 2007
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. 12)
Venture Capital Tax Credits	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. 12)
School Tuition Organization Tax Credit	2006	65% of the contribution to a School Tuition Organization.	(See Note #1 pg. 12)
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. 12)
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. 12)
Agricultural Assets Transfer Tax Credit	2007	Credit is available for agricultural asset transfers from a taxpayer to a beginning farmer. Credit is equal to 5% of the amount paid to a taxpayer under a lease agreement OR 15% of the amount paid to the taxpayer under an agreement that is exclusively for sales of crops or animals.	(See Note #1 pg. 12)
Film Expenditure Tax Credit	2007	25% credit of a taxpayer's qualified expenditures in a film, television or video project. Projects must be registered with the Iowa Dept. of Economic Development and have at least \$100,000 of expenditures in Iowa.	(See Note #1 pg. 12)

	FIRST EFFECTIVE TAX YEAR	CHARACTERISTICS	IMPACT IN 2007
Film Investment Tax Credit	2007	25% credit of a taxpayer's qualified investment in a film, television or video project. Projects must be registered with the Iowa Dept. of Economic Development and have at least \$100,000 of expenditures in Iowa.	(See Note #1 pg. 12)
C. CREDITS WHICH ARE REFUNDED			
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.	37,500 Taxpayers \$8.8 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.	3,800 Taxpayers \$0.5 Million
Earned Income Tax Credit	1990	7.0% of federal Earned Income Tax Credit, with federal credit eligibility based on income, filing status and number of dependents.	202,100 Taxpayers \$23.6 Million
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. 12)
Motor Vehicle Fuel Tax Credit	1973	Credit for motor vehicle fuel tax paid for fuel which was used for exempt purposes.	30,200 Taxpayers \$3.7 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. 12)

FIRST EFFECTIVE TAX YEAR		CHARACTERISTICS	IMPACT IN 2007
Historic Preservation Tax Credit	2000	Credit of 25% of qualifying rehabilitation costs for eligible property.	(See Note #2 pg. 12)
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. 12)
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. 12)
Biodiesel 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. 12)
Claim of Right Tax Credit	1996	Credit for income repaid in 2005 reported on a prior year tax return.	(See Note #2 pg. 12)
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. 12)
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. 12)
Wage-Benefit Tax Credit	2006	Credit available to non-retail non-services businesses which create new jobs in Iowa. Credit is equal to 10% of the wages and benefits paid if the annual wage is 160% of the average county wage. Credit is equal to 5% of the wages and benefits paid if the annual wage is between 130% and 160% of the average county wage.	(See Note #2 pg. 12)

FIRST EFFECTIVE TAX YEAR CHARACTERISTICS IMPACT IN 2007

D. CONTRIBUTIONS

Election Campaign Check-off	1972	Taxpayer may designate \$1.50 of <i>State Tax</i> (\$3.00 if joint) to major party of choice.	76,400 returns \$114,531
Fish and Wildlife Check-off	1982	Taxpayers may contribute any amount of \$1 or more to Fish/Wildlife Protection Fund.	9,700 returns \$121,400
State Fair Check-off	1993	Taxpayers may contribute any amount of \$1 or more to State Fairgrounds Renovation Fund.	7,100 returns \$77,500
Combined Keep Iowa Beautiful Check-off and Iowa Volunteer Fire Fighters Check-off	2001 2004	Taxpayers may contribute any amount of \$1 or more to be divided evenly between the Keep Iowa Beautiful Fund and the Iowa Volunteer Firefighters Fund.	5,900 returns \$51,500
Veterans Trust Fund Contribution	2006	Taxpayers may contribute any amount of \$1 or more to the Veterans Trust Fund.	5,400 returns \$56,800
E. COW CALF REFUND	1996	Refund claim of ten cents per corn equivalent consumed per head of livestock. Claims prorated if total claims exceed appropriated amount.	17,715 returns \$8.8 Million claimed \$2.0 Million appropriated

NOTES:

1. This credit is included among all “other” nonrefundable credits on line 53 of the 2007 Iowa 1040 tax form. Because the income tax statistical data base only includes aggregate information from line 53, separate values for this credit cannot be determined. For 2007, total “other” nonrefundable credits were claimed by 15,900 taxpayers and amounted to \$73.0 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 2007 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 2007, total “other” refundable credits were claimed by 2,800 taxpayers and amounted to \$9.1 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 2007

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	\$479.3	\$0.2	0.04%	\$428.8	\$0.2	0.05%
\$5,000 -	\$10,000	\$1,450.9	\$6.0	0.41%	\$1,327.3	\$5.7	0.43%
\$10,000 -	\$20,000	\$5,161.4	\$86.6	1.68%	\$4,783.0	\$83.5	1.75%
\$20,000 -	\$30,000	\$8,413.8	\$238.0	2.83%	\$7,836.3	\$230.6	2.94%
\$30,000 -	\$40,000	\$9,823.5	\$330.5	3.36%	\$9,158.8	\$321.4	3.51%
\$40,000 -	\$50,000	\$8,788.1	\$317.6	3.61%	\$8,137.0	\$308.9	3.80%
\$50,000 -	\$60,000	\$6,581.2	\$246.4	3.74%	\$5,983.0	\$239.0	3.99%
\$60,000 -	\$75,000	\$6,689.2	\$256.5	3.83%	\$5,910.1	\$247.7	4.19%
\$75,000 -	\$100,000	\$6,402.2	\$251.1	3.92%	\$5,406.7	\$240.8	4.45%
\$100,000	and over	\$65,553.1	\$964.0	1.47%	\$17,607.5	\$865.0	4.91%
Total		\$119,342.7	\$2,697.1	2.26%	\$66,578.5	\$2,543.0	3.82%

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 2007, strong growth in adjusted gross income (+11.8%) and taxable income (+13.2%) occurred, with lesser growth in tax liabilities (+9.5%). This resulted from large income growth from nonresidents, who report their adjusted gross and taxable income from all sources, but compute their final tax based on their Iowa source income. Growth among Iowa residents was more moderate, as adjusted gross income grew by 8.0%, taxable income grew by 7.8% and computed tax grew by 9.9%.

Iowa tax law changes can also affect growth in income and in tax liabilities over time. In addition, 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 Returns</u>	<u>Adjusted Gross Income</u>	<u>Taxable Income</u>	<u>Tax Paid</u>
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
2007	1,972,275	\$119,342,701,358	\$88,886,773,135	\$2,697,121,646

Annual Percent Change

<u>Tax Year</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Taxable Income</u>	<u>Tax Paid</u>
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%
2006-07	3.72%	11.81%	13.16%	9.51%

STATISTICAL APPENDIX

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 IA 1040 or line 4 IA 1040A.

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

Tax Paid — from line 54 IA 1040 (less any refundable credits other than withholding or estimates) or line 11 IA 1040A.

STATISTICAL APPENDIX
ALL RETURNS

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No AGI)	42,488	\$0	\$2,280,860	90,536	8,806	\$228,075
\$ 1 - \$ 2,999	91,247	\$150,515,402	\$51,622,561	130,421	10,059	\$70,544
\$ 3,000 - \$ 4,999	82,186	\$328,832,266	\$181,014,642	112,344	10,951	\$122,874
\$ 5,000 - \$ 9,999	195,086	\$1,450,876,074	\$1,008,068,573	275,086	37,369	\$5,998,782
\$ 10,000 - \$ 19,999	344,833	\$5,161,446,474	\$3,913,309,627	491,812	115,467	\$86,627,028
\$ 20,000 - \$ 29,999	337,340	\$8,413,801,142	\$6,588,781,941	445,055	146,053	\$237,969,619
\$ 30,000 - \$ 39,999	282,702	\$9,823,536,135	\$7,684,622,649	353,437	148,647	\$330,528,808
\$ 40,000 - \$ 49,999	196,874	\$8,788,083,857	\$6,783,469,778	241,467	121,575	\$317,636,171
\$ 50,000 - \$ 59,999	120,627	\$6,581,195,312	\$5,002,023,675	149,729	84,221	\$246,397,493
\$ 60,000 - \$ 74,999	100,400	\$6,689,229,743	\$5,005,596,257	128,073	76,322	\$256,540,686
\$ 75,000 - \$ 99,999	74,841	\$6,402,234,338	\$4,709,184,098	99,223	62,131	\$251,097,269
\$ 100,000 - \$ 124,999	32,166	\$3,571,150,078	\$2,580,744,664	44,837	28,175	\$140,553,927
\$ 125,000 - \$ 149,999	16,781	\$2,285,922,108	\$1,635,758,809	23,871	14,801	\$90,425,828
\$ 150,000 - \$ 199,999	17,217	\$2,956,667,804	\$2,084,964,678	24,932	15,407	\$114,615,698
\$ 200,000 - \$ 249,999	8,944	\$1,992,031,215	\$1,388,404,496	13,138	8,156	\$74,827,247
\$ 250,000 - \$ 499,999	15,550	\$5,341,744,496	\$3,646,017,689	23,257	14,595	\$181,160,987
\$ 500,000 - \$ 999,999	6,752	\$4,630,256,470	\$3,141,074,357	10,568	6,607	\$120,312,387
\$1,000,000 and over	6,241	\$44,775,178,444	\$33,479,833,781	10,934	5,655	\$242,008,223
Total	1,972,275	\$119,342,701,358	\$88,886,773,135	2,668,720	914,997	\$2,697,121,646

**TABLE 2
TOTAL PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No AGI)	315	\$0	\$1,572,422	441	48	\$228,075
\$ 1 - \$ 2,999	1,146	\$2,200,753	\$3,687,050	1,365	78	\$70,544
\$ 3,000 - \$ 4,999	4,376	\$18,916,530	\$17,829,821	4,781	148	\$122,874
\$ 5,000 - \$ 9,999	87,042	\$680,640,576	\$527,893,868	95,592	4,279	\$5,998,782
\$ 10,000 - \$ 19,999	274,019	\$4,194,852,151	\$3,305,795,976	339,563	65,441	\$86,627,028
\$ 20,000 - \$ 29,999	320,352	\$8,001,394,910	\$6,353,653,697	413,520	138,398	\$237,969,619
\$ 30,000 - \$ 39,999	273,319	\$9,498,226,517	\$7,491,570,881	339,603	144,773	\$330,528,808
\$ 40,000 - \$ 49,999	190,611	\$8,508,335,106	\$6,606,171,645	232,550	119,077	\$317,636,171
\$ 50,000 - \$ 59,999	116,377	\$6,349,126,686	\$4,848,711,730	143,707	82,326	\$246,397,493
\$ 60,000 - \$ 74,999	96,417	\$6,422,972,263	\$4,826,416,997	122,236	74,273	\$256,540,686
\$ 75,000 - \$ 99,999	71,048	\$6,076,177,746	\$4,483,681,435	93,456	59,930	\$251,097,269
\$ 100,000 - \$ 124,999	29,987	\$3,328,119,207	\$2,411,548,946	41,362	26,700	\$140,553,927
\$ 125,000 - \$ 149,999	15,513	\$2,112,456,551	\$1,516,725,881	21,777	13,932	\$90,425,828
\$ 150,000 - \$ 199,999	15,664	\$2,689,122,515	\$1,901,827,168	22,294	14,274	\$114,615,698
\$ 200,000 - \$ 249,999	7,953	\$1,771,151,404	\$1,237,262,027	11,426	7,377	\$74,827,247
\$ 250,000 - \$ 499,999	13,440	\$4,601,964,914	\$3,136,699,531	19,457	12,934	\$181,160,987
\$ 500,000 - \$ 999,999	5,535	\$3,790,699,643	\$2,561,149,261	8,286	5,496	\$120,312,387
\$1,000,000 and over	4,570	\$23,261,408,285	\$16,696,330,425	7,603	4,145	\$242,008,223
Total	1,527,684	\$91,307,765,757	\$67,928,528,761	1,919,019	773,629	\$2,697,121,646

**TABLE 3
TOTAL NO-PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No AGI)	42,173	\$0	\$708,438	90,095	8,758	\$0
\$ 1 - \$ 2,999	90,101	\$148,314,649	\$47,935,511	129,056	9,981	\$0
\$ 3,000 - \$ 4,999	77,810	\$309,915,736	\$163,184,821	107,563	10,803	\$0
\$ 5,000 - \$ 9,999	108,044	\$770,235,498	\$480,174,705	179,494	33,090	\$0
\$ 10,000 - \$ 19,999	70,814	\$966,594,323	\$607,513,651	152,249	50,026	\$0
\$ 20,000 - \$ 29,999	16,988	\$412,406,232	\$235,128,244	31,535	7,655	\$0
\$ 30,000 - \$ 39,999	9,383	\$325,309,618	\$193,051,768	13,834	3,874	\$0
\$ 40,000 - \$ 49,999	6,263	\$279,748,751	\$177,298,133	8,917	2,498	\$0
\$ 50,000 - \$ 59,999	4,250	\$232,068,626	\$153,311,945	6,022	1,895	\$0
\$ 60,000 - \$ 74,999	3,983	\$266,257,480	\$179,179,260	5,837	2,049	\$0
\$ 75,000 - \$ 99,999	3,793	\$326,056,592	\$225,502,663	5,767	2,201	\$0
\$ 100,000 - \$ 124,999	2,179	\$243,030,871	\$169,195,718	3,475	1,475	\$0
\$ 125,000 - \$ 149,999	1,268	\$173,465,557	\$119,032,928	2,094	869	\$0
\$ 150,000 - \$ 199,999	1,553	\$267,545,289	\$183,137,510	2,638	1,133	\$0
\$ 200,000 - \$ 249,999	991	\$220,879,811	\$151,142,469	1,712	779	\$0
\$ 250,000 - \$ 499,999	2,110	\$739,779,582	\$509,318,158	3,800	1,661	\$0
\$ 500,000 - \$ 999,999	1,217	\$839,556,827	\$579,925,096	2,282	1,111	\$0
\$1,000,000 and over	1,671	\$21,513,770,159	\$16,783,503,356	3,331	1,510	\$0
Total	444,591	\$28,034,935,601	\$20,958,244,374	749,701	141,368	\$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)	120	\$0	\$33,788	128	6	\$47,619
\$ 1 - \$ 2,999	269	\$546,322	\$153,199	278	8	\$6,512
\$ 3,000 - \$ 4,999	594	\$2,464,125	\$1,405,717	617	19	\$11,926
\$ 5,000 - \$ 9,999	43,093	\$336,610,761	\$249,459,070	43,786	596	\$2,647,188
\$ 10,000 - \$ 19,999	127,187	\$1,940,373,024	\$1,531,126,529	151,598	27,801	\$39,593,789
\$ 20,000 - \$ 29,999	132,932	\$3,299,636,779	\$2,623,874,291	177,229	53,240	\$96,788,063
\$ 30,000 - \$ 39,999	94,788	\$3,279,996,933	\$2,573,014,781	124,234	34,385	\$112,085,592
\$ 40,000 - \$ 49,999	55,915	\$2,489,290,112	\$1,900,692,245	72,904	18,999	\$90,203,664
\$ 50,000 - \$ 59,999	30,229	\$1,647,079,398	\$1,224,775,005	39,875	9,921	\$61,202,869
\$ 60,000 - \$ 74,999	22,764	\$1,512,780,071	\$1,106,226,503	30,382	7,174	\$57,416,773
\$ 75,000 - \$ 99,999	14,584	\$1,245,266,537	\$891,667,876	20,073	4,307	\$48,446,049
\$ 100,000 - \$ 124,999	5,415	\$599,748,006	\$426,507,320	7,680	1,505	\$24,143,792
\$ 125,000 - \$ 149,999	2,696	\$366,967,251	\$263,390,988	3,912	720	\$15,271,879
\$ 150,000 - \$ 199,999	2,558	\$437,846,558	\$308,101,936	3,706	586	\$18,178,573
\$ 200,000 - \$ 249,999	1,213	\$270,266,072	\$190,107,142	1,777	319	\$10,968,591
\$ 250,000 - \$ 499,999	1,880	\$638,205,337	\$443,382,146	2,698	443	\$24,423,725
\$ 500,000 - \$ 999,999	707	\$487,319,469	\$337,965,154	1,014	125	\$16,904,600
\$1,000,000 and over	588	\$3,547,568,146	\$2,607,498,231	817	121	\$33,348,541
Total	537,532	\$22,101,964,901	\$16,679,381,921	682,708	160,275	\$651,689,745

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No AGI)	17,479	\$0	\$51,941	26,379	1,450	\$0
\$ 1 - \$ 2,999	55,551	\$94,521,092	\$18,350,602	68,513	6,460	\$0
\$ 3,000 - \$ 4,999	51,843	\$207,105,414	\$108,310,622	62,801	7,422	\$0
\$ 5,000 - \$ 9,999	73,574	\$522,718,127	\$349,954,474	103,529	23,200	\$0
\$ 10,000 - \$ 19,999	38,227	\$510,837,059	\$335,997,335	72,967	33,908	\$0
\$ 20,000 - \$ 29,999	5,103	\$123,308,966	\$56,103,058	8,648	3,176	\$0
\$ 30,000 - \$ 39,999	2,486	\$85,705,784	\$35,842,472	3,867	627	\$0
\$ 40,000 - \$ 49,999	1,423	\$63,371,232	\$30,247,162	2,102	247	\$0
\$ 50,000 - \$ 59,999	789	\$42,965,438	\$22,964,283	1,106	138	\$0
\$ 60,000 - \$ 74,999	634	\$42,264,389	\$24,253,266	893	131	\$0
\$ 75,000 - \$ 99,999	476	\$40,788,630	\$26,982,191	629	95	\$0
\$ 100,000 - \$ 124,999	253	\$28,079,141	\$17,860,936	343	57	\$0
\$ 125,000 - \$ 149,999	147	\$20,005,950	\$13,983,697	210	33	\$0
\$ 150,000 - \$ 199,999	155	\$26,735,224	\$17,890,933	219	33	\$0
\$ 200,000 - \$ 249,999	97	\$21,784,869	\$13,497,962	136	20	\$0
\$ 250,000 - \$ 499,999	222	\$78,841,091	\$52,735,644	319	53	\$0
\$ 500,000 - \$ 999,999	144	\$98,462,901	\$65,687,405	190	41	\$0
\$1,000,000 and over	200	\$3,670,071,569	\$2,282,924,407	295	56	\$0
Total	248,803	\$5,677,566,876	\$3,473,638,390	353,146	77,147	\$0

TABLE 6
TOTAL MARRIED JOINT PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No AGI)	51	\$0	\$78,713	155	24	\$23,101
\$ 1 - \$ 2,999	12	\$21,000	\$0	44	2	\$330
\$ 3,000 - \$ 4,999	13	\$51,281	\$1,654	43	5	\$3,038
\$ 5,000 - \$ 9,999	70	\$564,216	\$286,138	224	4	\$2,317
\$ 10,000 - \$ 19,999	10,156	\$173,105,138	\$119,852,418	25,033	7,599	\$1,926,870
\$ 20,000 - \$ 29,999	20,615	\$517,950,823	\$384,578,536	48,869	21,594	\$11,610,854
\$ 30,000 - \$ 39,999	18,095	\$628,639,432	\$480,713,197	41,534	21,290	\$18,738,513
\$ 40,000 - \$ 49,999	13,491	\$603,737,432	\$458,700,394	29,976	16,363	\$20,070,781
\$ 50,000 - \$ 59,999	10,227	\$559,352,677	\$420,428,367	22,385	12,765	\$19,426,911
\$ 60,000 - \$ 74,999	11,055	\$740,857,767	\$547,352,990	24,083	13,852	\$25,948,664
\$ 75,000 - \$ 99,999	10,866	\$934,518,744	\$679,800,788	23,346	14,164	\$33,190,035
\$ 100,000 - \$ 124,999	5,770	\$641,796,951	\$455,146,053	12,508	7,815	\$22,191,179
\$ 125,000 - \$ 149,999	3,120	\$425,389,582	\$296,448,770	6,823	4,146	\$14,273,242
\$ 150,000 - \$ 199,999	3,250	\$558,523,532	\$380,381,760	7,222	4,374	\$18,037,541
\$ 200,000 - \$ 249,999	1,743	\$388,687,094	\$260,681,343	3,869	2,436	\$12,526,367
\$ 250,000 - \$ 499,999	3,090	\$1,066,540,047	\$695,786,490	6,970	4,145	\$30,028,953
\$ 500,000 - \$ 999,999	1,506	\$1,040,924,116	\$685,642,745	3,401	2,059	\$20,934,035
\$1,000,000 and over	1,688	\$10,181,488,523	\$7,268,729,530	4,001	1,936	\$55,968,712
Total	114,818	\$18,462,148,355	\$13,134,609,886	260,486	134,573	\$304,901,443

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No AGI)	15,911	\$0	\$77,923	50,609	6,406	\$0
\$ 1 - \$ 2,999	7,973	\$11,946,748	\$52,224	26,984	1,849	\$0
\$ 3,000 - \$ 4,999	5,555	\$22,228,421	\$939,630	18,245	1,688	\$0
\$ 5,000 - \$ 9,999	14,730	\$111,234,892	\$46,549,231	46,936	5,447	\$0
\$ 10,000 - \$ 19,999	20,600	\$284,969,559	\$162,482,240	63,326	12,259	\$0
\$ 20,000 - \$ 29,999	4,637	\$108,924,959	\$50,931,094	14,588	2,489	\$0
\$ 30,000 - \$ 39,999	1,440	\$49,924,564	\$17,397,685	3,909	1,373	\$0
\$ 40,000 - \$ 49,999	962	\$43,106,711	\$19,810,377	2,519	797	\$0
\$ 50,000 - \$ 59,999	767	\$41,924,610	\$22,575,403	1,962	602	\$0
\$ 60,000 - \$ 74,999	948	\$63,755,855	\$38,793,950	2,280	869	\$0
\$ 75,000 - \$ 99,999	1,160	\$100,351,618	\$65,105,932	2,684	1,141	\$0
\$ 100,000 - \$ 124,999	784	\$87,462,130	\$58,511,418	1,830	812	\$0
\$ 125,000 - \$ 149,999	490	\$67,299,853	\$43,830,965	1,151	482	\$0
\$ 150,000 - \$ 199,999	676	\$117,061,762	\$76,878,106	1,553	732	\$0
\$ 200,000 - \$ 249,999	458	\$102,089,587	\$66,719,676	1,057	496	\$0
\$ 250,000 - \$ 499,999	1,061	\$374,809,511	\$248,686,866	2,484	1,117	\$0
\$ 500,000 - \$ 999,999	683	\$475,981,231	\$320,390,247	1,612	813	\$0
\$1,000,000 and over	1,037	\$11,718,625,734	\$9,297,599,782	2,486	1,153	\$0
Total	79,872	\$13,781,697,745	\$10,537,332,749	246,215	40,525	\$0

**TABLE 8
TOTAL MARRIED SEPARATE PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No AGI)	144	\$0	\$1,459,921	158	18	\$157,355
\$ 1 - \$ 2,999	865	\$1,633,431	\$3,533,851	1,043	68	\$63,702
\$ 3,000 - \$ 4,999	3,769	\$16,401,124	\$16,422,450	4,121	124	\$107,910
\$ 5,000 - \$ 9,999	43,879	\$343,465,599	\$278,148,660	51,582	3,679	\$3,349,277
\$ 10,000 - \$ 19,999	136,676	\$2,081,373,989	\$1,654,817,029	162,932	30,041	\$45,106,369
\$ 20,000 - \$ 29,999	166,805	\$4,183,807,308	\$3,345,200,870	187,422	63,564	\$129,570,702
\$ 30,000 - \$ 39,999	160,436	\$5,589,590,152	\$4,437,842,903	173,835	89,098	\$199,704,703
\$ 40,000 - \$ 49,999	121,205	\$5,415,307,562	\$4,246,779,006	129,670	83,715	\$207,361,726
\$ 50,000 - \$ 59,999	75,921	\$4,142,694,611	\$3,203,508,358	81,447	59,640	\$165,767,713
\$ 60,000 - \$ 74,999	62,598	\$4,169,334,425	\$3,172,837,504	67,771	53,247	\$173,175,249
\$ 75,000 - \$ 99,999	45,598	\$3,896,392,465	\$2,912,212,771	50,037	41,459	\$169,461,185
\$ 100,000 - \$ 124,999	18,802	\$2,086,574,250	\$1,529,895,573	21,174	17,380	\$94,218,956
\$ 125,000 - \$ 149,999	9,697	\$1,320,099,718	\$956,886,123	11,042	9,066	\$60,880,707
\$ 150,000 - \$ 199,999	9,856	\$1,692,752,425	\$1,213,343,472	11,366	9,314	\$78,399,584
\$ 200,000 - \$ 249,999	4,997	\$1,112,198,238	\$786,473,542	5,780	4,622	\$51,332,289
\$ 250,000 - \$ 499,999	8,470	\$2,897,219,530	\$1,997,530,895	9,789	8,346	\$126,708,309
\$ 500,000 - \$ 999,999	3,322	\$2,262,456,058	\$1,537,541,362	3,871	3,312	\$82,473,752
\$1,000,000 and over	2,294	\$9,532,351,616	\$6,820,102,664	2,785	2,088	\$152,690,970
Total	875,334	\$50,743,652,501	\$38,114,536,954	975,825	478,781	\$1,740,530,458

TABLE 9
TOTAL MARRIED SEPARATE NO-PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No AGI)	8,783	\$0	\$578,574	13,107	902	\$0
\$ 1 - \$ 2,999	26,577	\$41,846,809	\$29,532,685	33,559	1,672	\$0
\$ 3,000 - \$ 4,999	20,412	\$80,581,901	\$53,934,569	26,517	1,693	\$0
\$ 5,000 - \$ 9,999	19,740	\$136,282,479	\$83,671,000	29,029	4,443	\$0
\$ 10,000 - \$ 19,999	11,987	\$170,787,705	\$109,034,076	15,956	3,859	\$0
\$ 20,000 - \$ 29,999	7,248	\$180,172,307	\$128,094,092	8,299	1,990	\$0
\$ 30,000 - \$ 39,999	5,457	\$189,679,270	\$139,811,611	6,058	1,874	\$0
\$ 40,000 - \$ 49,999	3,878	\$173,270,808	\$127,240,594	4,296	1,454	\$0
\$ 50,000 - \$ 59,999	2,694	\$147,178,578	\$107,772,259	2,954	1,155	\$0
\$ 60,000 - \$ 74,999	2,401	\$160,237,236	\$116,132,044	2,664	1,049	\$0
\$ 75,000 - \$ 99,999	2,157	\$184,916,344	\$133,414,540	2,454	965	\$0
\$ 100,000 - \$ 124,999	1,142	\$127,489,600	\$92,823,364	1,302	606	\$0
\$ 125,000 - \$ 149,999	631	\$86,159,754	\$61,218,266	733	354	\$0
\$ 150,000 - \$ 199,999	722	\$123,748,303	\$88,368,471	866	368	\$0
\$ 200,000 - \$ 249,999	436	\$97,005,355	\$70,924,831	519	263	\$0
\$ 250,000 - \$ 499,999	827	\$286,128,980	\$207,895,648	997	491	\$0
\$ 500,000 - \$ 999,999	390	\$265,112,695	\$193,847,444	480	257	\$0
\$1,000,000 and over	434	\$6,125,072,856	\$5,202,979,167	550	301	\$0
Total	115,916	\$8,575,670,980	\$6,947,273,235	150,340	23,696	\$0

**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
Non Resident	188,120	\$52,764,223,489	\$39,073,717,023	261,998	88,020	\$154,115,504
ADAIR	4,902	\$146,246,655	\$114,441,572	7,089	2,181	\$5,419,925
ADAMS	2,534	\$66,525,321	\$51,901,982	3,700	1,072	\$2,280,727
ALLAMAKEE	8,402	\$232,132,491	\$177,022,454	11,999	4,243	\$7,160,336
APPANOOSE	7,034	\$182,693,583	\$142,038,629	10,300	3,366	\$6,550,474
AUDUBON	3,825	\$108,034,836	\$84,781,642	5,625	1,642	\$3,925,548
BENTON	15,899	\$532,261,259	\$409,407,997	21,179	7,452	\$20,517,177
BLACK HAWK	73,471	\$2,676,563,846	\$1,990,440,801	99,239	31,956	\$103,693,821
BOONE	15,908	\$543,259,641	\$410,961,719	21,416	6,918	\$20,588,429
BREMER	14,634	\$531,810,343	\$403,166,386	19,875	6,358	\$21,026,216
BUCHANAN	12,456	\$392,200,732	\$302,986,748	16,791	6,317	\$14,379,871
BUENA VISTA	11,510	\$350,007,859	\$269,871,097	16,273	6,721	\$12,773,362
BUTLER	9,149	\$275,606,093	\$214,483,416	12,855	3,853	\$10,311,771
CALHOUN	6,267	\$278,165,726	\$195,417,293	9,022	2,503	\$11,513,011
CARROLL	13,892	\$452,925,669	\$346,774,421	18,938	6,277	\$16,618,359
CASS	8,493	\$242,855,554	\$185,974,913	12,380	3,651	\$8,619,803
CEDAR	11,506	\$395,939,257	\$302,449,715	15,522	4,983	\$15,368,083
CERRO GORDO	27,533	\$947,693,901	\$712,002,707	37,472	11,172	\$35,673,107
CHEROKEE	7,653	\$230,504,346	\$181,581,791	10,726	3,077	\$8,910,792
CHICKASAW	7,828	\$243,031,156	\$187,370,316	10,712	3,562	\$8,994,693
CLARKE	5,463	\$149,492,097	\$115,539,194	7,704	2,659	\$5,266,665
CLAY	10,961	\$369,360,762	\$280,607,404	14,952	4,737	\$13,625,360
CLAYTON	10,802	\$301,410,595	\$231,407,360	15,292	4,770	\$9,508,353

(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
CLINTON	29,304	\$934,009,504	\$717,440,050	40,320	13,616	\$35,450,413
CRAWFORD	9,456	\$276,246,334	\$217,768,020	13,493	5,616	\$9,970,822
DALLAS	33,894	\$1,772,402,049	\$1,287,236,165	42,938	17,679	\$72,200,549
DAVIS	4,512	\$121,537,895	\$94,447,352	6,581	2,700	\$4,225,000
DECATUR	3,973	\$96,029,866	\$72,854,791	5,864	1,937	\$3,017,250
DELAWARE	10,979	\$339,483,654	\$263,203,252	14,934	5,313	\$11,762,253
DES MOINES	24,658	\$899,267,410	\$689,307,539	34,443	11,131	\$37,084,010
DICKINSON	11,415	\$466,474,209	\$338,483,442	16,026	3,971	\$17,133,109
DUBUQUE	57,271	\$2,103,419,245	\$1,565,709,140	76,129	26,436	\$78,224,318
EMMET	6,059	\$177,288,669	\$139,691,409	8,475	2,686	\$6,445,695
FAYETTE	11,770	\$330,722,156	\$259,999,360	16,734	5,429	\$12,330,971
FLOYD	9,720	\$291,210,206	\$227,466,972	13,505	4,499	\$10,833,369
FRANKLIN	6,196	\$197,448,625	\$153,825,806	8,852	2,964	\$7,584,790
FREMONT	4,357	\$134,218,403	\$103,663,112	6,166	1,986	\$4,257,644
GREENE	5,895	\$178,537,535	\$138,233,291	8,426	2,603	\$6,789,762
GRUNDY	7,633	\$275,732,279	\$210,595,809	10,441	3,251	\$10,902,933
GUTHRIE	6,627	\$222,302,045	\$167,687,206	9,381	2,908	\$8,358,729
HAMILTON	9,688	\$327,037,997	\$249,895,421	13,436	4,392	\$12,194,436
HANCOCK	7,042	\$211,306,115	\$165,942,244	9,710	3,130	\$8,042,691
HARDIN	10,879	\$347,482,373	\$267,778,934	15,416	4,566	\$13,147,129
HARRISON	8,630	\$274,939,792	\$207,907,215	11,977	4,051	\$7,169,232
HENRY	11,576	\$361,552,634	\$282,192,102	15,931	5,408	\$14,003,361
HOWARD	6,137	\$184,067,977	\$141,965,474	8,542	2,815	\$6,159,057

(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
HUMBOLDT	6,196	\$203,841,478	\$158,831,388	8,741	2,673	\$7,976,652
IDA	4,606	\$152,215,599	\$117,030,919	6,505	2,028	\$5,485,012
IOWA	10,666	\$383,030,000	\$285,204,030	14,403	4,766	\$14,847,859
JACKSON	12,103	\$343,058,439	\$266,494,045	16,726	5,374	\$12,461,653
JASPER	22,050	\$761,936,918	\$580,875,039	29,860	9,735	\$29,735,096
JEFFERSON	8,949	\$354,974,429	\$263,416,602	12,239	3,700	\$12,600,636
JOHNSON	70,136	\$3,154,949,386	\$2,298,216,702	87,237	27,819	\$127,815,205
JONES	11,766	\$359,366,175	\$278,178,525	16,200	5,088	\$13,390,555
KEOKUK	6,244	\$169,212,806	\$133,286,331	8,902	2,861	\$6,107,050
KOSSUTH	10,076	\$312,181,718	\$242,875,866	14,236	4,299	\$11,246,415
LEE	20,589	\$629,023,089	\$484,769,861	28,962	9,205	\$23,230,103
LINN	127,161	\$5,375,739,689	\$3,984,262,453	166,330	57,889	\$215,316,734
LOUISA	6,660	\$208,596,643	\$163,482,911	9,162	3,732	\$8,091,904
LUCAS	5,140	\$139,256,913	\$107,420,119	7,317	2,552	\$5,084,627
LYON	7,019	\$218,564,303	\$170,785,101	9,574	3,555	\$7,672,861
MADISON	9,161	\$332,845,162	\$247,147,909	12,348	4,524	\$12,669,619
MAHASKA	12,960	\$441,678,223	\$329,834,148	17,749	6,053	\$15,597,227
MARION	19,817	\$717,008,112	\$537,543,352	26,907	9,626	\$27,683,562
MARSHALL	23,462	\$766,254,890	\$587,107,838	32,557	11,927	\$29,393,181
MILLS	8,157	\$306,017,068	\$223,846,748	10,907	3,903	\$8,203,860
MITCHELL	6,549	\$196,928,655	\$153,882,290	9,324	3,010	\$6,998,693
MONONA	5,260	\$155,673,171	\$120,070,854	7,776	2,343	\$5,628,991
MONROE	4,371	\$137,661,239	\$107,422,128	6,271	2,032	\$5,417,460

(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	6,492	\$185,957,317	\$144,979,649	9,266	2,931	\$6,752,820
MUSCATINE	25,778	\$1,084,691,158	\$822,776,769	34,500	13,058	\$46,992,928
OBRIEN	9,098	\$273,386,085	\$213,529,113	12,614	3,999	\$10,046,748
OSCEOLA	3,953	\$111,156,383	\$88,314,175	5,453	1,890	\$3,771,237
PAGE	9,141	\$276,910,779	\$215,505,467	12,927	3,872	\$10,364,139
PALO ALTO	5,749	\$168,527,063	\$132,463,640	8,158	2,491	\$6,365,376
PLYMOUTH	15,585	\$543,400,088	\$418,770,380	21,007	7,770	\$20,659,388
POCAHONTAS	4,540	\$133,317,786	\$106,169,223	6,543	1,958	\$4,972,445
POLK	255,299	\$11,694,121,514	\$8,464,164,827	329,282	122,353	\$467,408,782
POTTAWATTAMIE	52,959	\$1,860,049,763	\$1,361,221,852	72,103	25,702	\$45,155,855
POWESHIEK	11,370	\$396,019,021	\$299,998,449	15,616	4,670	\$15,620,121
RINGGOLD	2,708	\$81,777,079	\$63,710,045	4,101	1,209	\$3,286,534
SAC	6,440	\$186,885,193	\$147,354,441	9,292	2,811	\$6,967,845
SCOTT	95,828	\$4,277,787,833	\$3,179,926,956	128,644	45,964	\$175,217,972
SHELBY	7,773	\$239,971,072	\$186,159,166	11,041	3,424	\$8,254,905
SIoux	19,008	\$676,728,024	\$511,975,376	25,513	10,380	\$24,882,817
STORY	46,509	\$1,893,611,017	\$1,399,486,823	59,556	17,940	\$74,200,691
TAMA	10,342	\$301,151,433	\$233,950,235	14,574	4,910	\$11,213,920
TAYLOR	3,434	\$89,827,302	\$70,912,564	5,074	1,563	\$3,039,713
UNION	7,362	\$204,288,864	\$157,725,075	10,391	3,165	\$7,165,019
VAN BUREN	4,286	\$111,211,621	\$87,349,217	6,311	1,954	\$3,903,326
WAPELLO	19,650	\$590,179,332	\$450,382,511	28,049	9,758	\$21,878,682
WARREN	26,752	\$1,061,843,957	\$780,685,322	34,718	12,987	\$41,064,237

(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
WASHINGTON	13,117	\$416,938,351	\$315,382,969	18,142	6,310	\$15,328,124
WAYNE	3,330	\$86,102,627	\$67,579,975	5,021	1,532	\$2,896,015
WEBSTER	21,479	\$726,297,634	\$558,141,635	29,768	9,935	\$28,722,512
WINNEBAGO	7,249	\$226,712,821	\$178,189,017	9,989	2,948	\$8,635,131
WINNESHIEK	12,109	\$376,506,025	\$286,446,555	16,501	5,145	\$13,471,747
WOODBURY	57,209	\$1,924,633,024	\$1,453,288,576	77,554	31,563	\$68,338,576
WORTH	4,729	\$143,475,920	\$111,436,403	6,519	1,952	\$4,899,199
WRIGHT	7,986	\$243,558,984	\$189,170,885	11,481	3,582	\$8,860,977
Total	1,972,275	\$119,342,701,358	\$88,886,773,135	2,668,720	914,997	\$2,697,121,646

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)	7,083	\$0	\$75,558,461	\$274,635,984	\$2,034,856	\$201,707
\$ 1 - \$ 2,999	20,124	\$32,062,299	\$-3,948,180	\$15,043,992	\$29,355,690	\$54,155
\$ 3,000 - \$ 4,999	16,106	\$64,365,860	\$-636,137	\$22,018,648	\$48,770,593	\$80,164
\$ 5,000 - \$ 9,999	41,451	\$313,638,572	\$8,102,513	\$97,981,977	\$221,830,424	\$2,222,019
\$ 10,000 - \$ 19,999	120,054	\$1,839,197,736	\$97,801,692	\$522,660,495	\$1,264,254,405	\$30,611,811
\$ 20,000 - \$ 29,999	165,304	\$4,163,253,527	\$277,930,223	\$902,411,116	\$3,018,217,481	\$107,770,480
\$ 30,000 - \$ 39,999	177,046	\$6,183,188,044	\$492,835,006	\$1,125,557,449	\$4,585,202,324	\$194,731,959
\$ 40,000 - \$ 49,999	144,943	\$6,483,674,610	\$596,380,501	\$1,074,820,633	\$4,822,088,011	\$223,857,059
\$ 50,000 - \$ 59,999	96,716	\$5,281,484,703	\$544,630,339	\$843,569,702	\$3,899,045,119	\$190,848,657
\$ 60,000 - \$ 74,999	85,139	\$5,678,327,610	\$645,654,473	\$891,376,785	\$4,149,235,244	\$212,295,751
\$ 75,000 - \$ 99,999	66,536	\$5,698,062,569	\$726,506,792	\$867,794,640	\$4,112,001,771	\$219,994,095
\$ 100,000 - \$ 124,999	29,361	\$3,260,825,707	\$470,728,544	\$482,715,306	\$2,315,430,648	\$126,999,127
\$ 125,000 - \$ 149,999	15,488	\$2,109,623,947	\$332,416,750	\$299,447,741	\$1,483,624,692	\$82,938,058
\$ 150,000 - \$ 199,999	15,985	\$2,745,577,113	\$476,847,247	\$378,231,000	\$1,900,407,859	\$105,941,401
\$ 200,000 - \$ 249,999	8,328	\$1,855,749,571	\$354,711,221	\$238,575,055	\$1,268,771,939	\$69,945,564
\$ 250,000 - \$ 499,999	14,505	\$4,984,065,899	\$1,083,843,943	\$602,703,802	\$3,325,824,553	\$171,136,118
\$ 500,000 - \$ 999,999	6,329	\$4,344,205,418	\$1,075,001,399	\$491,872,976	\$2,875,638,630	\$115,301,144
\$1,000,000 and over	5,801	\$38,641,770,958	\$6,450,956,401	\$4,913,090,641	\$27,486,017,834	\$233,269,340
Total	1,036,299	\$93,679,074,143	\$13,705,321,188	\$14,044,507,942	\$66,807,752,073	\$2,088,198,609

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)	35,405	\$0	\$7,627,019	\$93,052,289	\$246,004	\$26,368
\$ 1 - \$ 2,999	71,123	\$118,453,103	\$-842,343	\$100,872,890	\$22,266,871	\$16,389
\$ 3,000 - \$ 4,999	66,080	\$264,466,406	\$110,031	\$132,643,479	\$132,244,049	\$42,710
\$ 5,000 - \$ 9,999	153,635	\$1,137,237,502	\$21,533,725	\$330,441,981	\$786,238,149	\$3,776,763
\$ 10,000 - \$ 19,999	224,779	\$3,322,248,738	\$146,653,806	\$528,974,462	\$2,649,055,222	\$56,015,217
\$ 20,000 - \$ 29,999	172,036	\$4,250,547,615	\$279,059,873	\$402,075,923	\$3,570,564,460	\$130,199,139
\$ 30,000 - \$ 39,999	105,656	\$3,640,348,091	\$301,232,657	\$240,835,590	\$3,099,420,325	\$135,796,849
\$ 40,000 - \$ 49,999	51,931	\$2,304,409,247	\$225,527,693	\$118,733,440	\$1,961,381,767	\$93,779,112
\$ 50,000 - \$ 59,999	23,911	\$1,299,710,609	\$141,317,770	\$56,400,402	\$1,102,978,556	\$55,548,836
\$ 60,000 - \$ 74,999	15,261	\$1,010,902,133	\$117,686,558	\$37,236,821	\$856,361,013	\$44,244,935
\$ 75,000 - \$ 99,999	8,305	\$704,171,769	\$86,716,418	\$21,023,807	\$597,182,327	\$31,103,174
\$ 100,000 - \$ 124,999	2,805	\$310,324,371	\$38,363,034	\$7,157,955	\$265,314,016	\$13,554,800
\$ 125,000 - \$ 149,999	1,293	\$176,298,161	\$21,184,605	\$3,262,456	\$152,134,117	\$7,487,770
\$ 150,000 - \$ 199,999	1,232	\$211,090,691	\$23,458,558	\$3,235,171	\$184,556,819	\$8,674,297
\$ 200,000 - \$ 249,999	616	\$136,281,644	\$15,902,550	\$1,672,200	\$119,632,557	\$4,881,683
\$ 250,000 - \$ 499,999	1,045	\$357,678,597	\$36,424,696	\$2,914,000	\$320,193,136	\$10,024,869
\$ 500,000 - \$ 999,999	423	\$286,051,052	\$20,144,410	\$1,289,100	\$265,435,727	\$5,011,243
\$1,000,000 and over	440	\$6,133,407,486	\$170,624,414	\$1,433,000	\$5,993,815,947	\$8,738,883
Total	935,976	\$25,663,627,215	\$1,652,725,474	\$2,083,254,966	\$22,079,021,062	\$608,923,037

TABLE 13
TOTAL PAY AND NO-PAY RETURNS BY CREDITS

AGI Class	Number of Taxpayers	Child Care Credit	Early Childhood Development Credit	Earned Income Credit	Tuition Textbook Credit
\$ (No AGI)	42,488	\$40,871	\$3,917	\$234,942	\$18,509
\$ 1 - \$ 2,999	91,247	\$81,724	\$9,860	\$415,710	\$3,061
\$ 3,000 - \$ 4,999	82,186	\$131,458	\$10,476	\$834,383	\$10,696
\$ 5,000 - \$ 9,999	195,086	\$750,359	\$36,785	\$4,036,242	\$115,645
\$ 10,000 - \$ 19,999	344,833	\$2,995,558	\$130,863	\$11,355,635	\$793,874
\$ 20,000 - \$ 29,999	337,340	\$3,131,822	\$139,659	\$5,913,883	\$2,023,958
\$ 30,000 - \$ 39,999	282,702	\$1,460,698	\$123,730	\$803,099	\$2,570,314
\$ 40,000 - \$ 49,999	196,874	\$207,878	\$50,611	\$0	\$2,371,125
\$ 50,000 - \$ 59,999	120,627	\$0	\$0	\$0	\$1,806,023
\$ 60,000 - \$ 74,999	100,400	\$0	\$0	\$0	\$1,672,799
\$ 75,000 - \$ 99,999	74,841	\$0	\$0	\$0	\$1,514,174
\$ 100,000 - \$ 124,999	32,166	\$0	\$0	\$0	\$713,990
\$ 125,000 - \$ 149,999	16,781	\$0	\$0	\$0	\$411,564
\$ 150,000 - \$ 199,999	17,217	\$0	\$0	\$0	\$421,873
\$ 200,000 - \$ 249,999	8,944	\$0	\$0	\$0	\$228,854
\$ 250,000 - \$ 499,999	15,550	\$0	\$0	\$0	\$416,711
\$ 500,000 - \$ 999,999	6,752	\$0	\$0	\$0	\$142,234
\$1,000,000 and over	6,241	\$0	\$0	\$0	\$52,017
Total	1,972,275	\$8,800,368	\$505,901	\$23,593,894	\$15,287,421

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

AGI Class	Number of Taxpayers	Out of State Credit	Motor Fuel Credit	Other Nonrefundable Credits	Other Refundable Credits
\$ (No AGI)	42,488	\$783	\$458,232	\$66,517	\$443,769
\$ 1 - \$ 2,999	91,247	\$881	\$96,862	\$2,239	\$69,699
\$ 3,000 - \$ 4,999	82,186	\$566	\$92,613	\$385	\$9,568
\$ 5,000 - \$ 9,999	195,086	\$66,139	\$280,866	\$16,371	\$84,190
\$ 10,000 - \$ 19,999	344,833	\$1,046,952	\$661,995	\$183,107	\$171,328
\$ 20,000 - \$ 29,999	337,340	\$4,042,586	\$578,030	\$497,863	\$283,416
\$ 30,000 - \$ 39,999	282,702	\$6,610,158	\$414,196	\$761,920	\$222,692
\$ 40,000 - \$ 49,999	196,874	\$7,040,973	\$308,729	\$885,306	\$156,425
\$ 50,000 - \$ 59,999	120,627	\$5,873,696	\$207,499	\$861,076	\$264,096
\$ 60,000 - \$ 74,999	100,400	\$6,841,167	\$179,987	\$1,279,191	\$218,547
\$ 75,000 - \$ 99,999	74,841	\$6,642,298	\$141,637	\$1,803,622	\$352,436
\$ 100,000 - \$ 124,999	32,166	\$3,765,839	\$81,486	\$1,653,944	\$186,391
\$ 125,000 - \$ 149,999	16,781	\$2,472,587	\$34,484	\$1,396,209	\$260,029
\$ 150,000 - \$ 199,999	17,217	\$2,967,415	\$39,170	\$2,169,794	\$374,123
\$ 200,000 - \$ 249,999	8,944	\$2,179,378	\$22,019	\$2,006,870	\$275,414
\$ 250,000 - \$ 499,999	15,550	\$4,913,341	\$38,359	\$6,513,779	\$730,171
\$ 500,000 - \$ 999,999	6,752	\$4,505,501	\$29,047	\$8,485,836	\$1,333,228
\$1,000,000 and over	6,241	\$9,369,667	\$41,833	\$44,428,873	\$3,679,016
Total	1,972,275	\$68,339,927	\$3,707,044	\$73,012,902	\$9,114,538

**STATISTICAL APPENDIX
RESIDENT RETURNS**

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No AGI)	38,321	\$0	\$1,244,453	83,850	7,404	\$159,118
\$ 1 - \$ 2,999	81,201	\$133,616,256	\$46,417,549	118,602	9,336	\$68,991
\$ 3,000 - \$ 4,999	73,743	\$295,160,141	\$162,275,985	102,585	10,181	\$117,714
\$ 5,000 - \$ 9,999	178,253	\$1,327,255,543	\$923,068,443	254,227	34,663	\$5,691,539
\$ 10,000 - \$ 19,999	319,461	\$4,782,976,801	\$3,630,739,092	457,862	107,034	\$83,482,498
\$ 20,000 - \$ 29,999	314,143	\$7,836,320,658	\$6,149,145,433	414,240	135,624	\$230,637,331
\$ 30,000 - \$ 39,999	263,582	\$9,158,792,114	\$7,185,255,712	328,297	138,843	\$321,361,930
\$ 40,000 - \$ 49,999	182,326	\$8,136,963,002	\$6,305,857,071	222,196	113,810	\$308,890,979
\$ 50,000 - \$ 59,999	109,696	\$5,983,045,590	\$4,574,967,689	134,802	78,008	\$239,004,817
\$ 60,000 - \$ 74,999	88,761	\$5,910,121,975	\$4,459,265,314	111,288	69,247	\$247,694,188
\$ 75,000 - \$ 99,999	63,292	\$5,406,736,705	\$4,018,493,792	81,796	54,685	\$240,782,165
\$ 100,000 - \$ 124,999	25,666	\$2,846,504,297	\$2,081,555,094	34,442	23,644	\$133,740,463
\$ 125,000 - \$ 149,999	12,871	\$1,751,828,013	\$1,270,756,547	17,486	12,097	\$85,422,061
\$ 150,000 - \$ 199,999	12,515	\$2,146,803,872	\$1,533,669,934	17,107	11,999	\$107,315,390
\$ 200,000 - \$ 249,999	6,156	\$1,370,347,122	\$967,166,213	8,437	6,046	\$70,042,651
\$ 250,000 - \$ 499,999	9,515	\$3,220,565,144	\$2,221,786,005	12,992	9,755	\$166,898,434
\$ 500,000 - \$ 999,999	3,150	\$2,124,229,863	\$1,443,320,454	4,338	3,251	\$108,137,268
\$1,000,000 and over	1,503	\$4,147,210,773	\$2,838,071,332	2,175	1,350	\$193,558,605
Total	1,784,155	\$66,578,477,869	\$49,813,056,112	2,406,722	826,977	\$2,543,006,142

**TABLE 2-R
RESIDENT PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No AGI)	292	\$0	\$723,693	414	47	\$159,118
\$ 1 - \$ 2,999	1,070	\$2,068,613	\$3,145,000	1,280	76	\$68,991
\$ 3,000 - \$ 4,999	4,189	\$18,113,217	\$17,043,540	4,581	139	\$117,714
\$ 5,000 - \$ 9,999	80,590	\$630,815,911	\$490,698,133	88,841	4,040	\$5,691,539
\$ 10,000 - \$ 19,999	258,716	\$3,962,989,079	\$3,125,353,368	321,292	61,368	\$83,482,498
\$ 20,000 - \$ 29,999	304,239	\$7,599,990,681	\$6,042,227,697	392,088	130,002	\$230,637,331
\$ 30,000 - \$ 39,999	259,712	\$9,024,911,341	\$7,132,911,848	321,416	136,965	\$321,361,930
\$ 40,000 - \$ 49,999	180,098	\$8,037,651,150	\$6,260,281,341	218,479	112,943	\$308,890,979
\$ 50,000 - \$ 59,999	108,440	\$5,914,668,804	\$4,539,849,093	132,706	77,462	\$239,004,817
\$ 60,000 - \$ 74,999	87,734	\$5,841,606,234	\$4,422,163,024	109,612	68,731	\$247,694,188
\$ 75,000 - \$ 99,999	62,411	\$5,331,462,701	\$3,973,723,584	80,313	54,181	\$240,782,165
\$ 100,000 - \$ 124,999	25,246	\$2,799,828,939	\$2,053,684,279	33,716	23,337	\$133,740,463
\$ 125,000 - \$ 149,999	12,645	\$1,720,852,327	\$1,251,578,846	17,089	11,919	\$85,422,061
\$ 150,000 - \$ 199,999	12,260	\$2,102,474,468	\$1,509,034,745	16,628	11,815	\$107,315,390
\$ 200,000 - \$ 249,999	6,033	\$1,342,937,491	\$951,693,464	8,206	5,949	\$70,042,651
\$ 250,000 - \$ 499,999	9,273	\$3,136,629,954	\$2,179,212,105	12,533	9,599	\$166,898,434
\$ 500,000 - \$ 999,999	3,052	\$2,058,727,240	\$1,413,605,237	4,142	3,175	\$108,137,268
\$1,000,000 and over	1,447	\$3,946,152,103	\$2,705,909,399	2,061	1,306	\$193,558,605
Total	1,417,447	\$63,471,880,253	\$48,072,838,396	1,765,397	713,054	\$2,543,006,142

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No AGI)	38,029	\$0	\$520,760	83,436	7,357	\$0
\$ 1 - \$ 2,999	80,131	\$131,547,643	\$43,272,549	117,322	9,260	\$0
\$ 3,000 - \$ 4,999	69,554	\$277,046,924	\$145,232,445	98,004	10,042	\$0
\$ 5,000 - \$ 9,999	97,663	\$696,439,632	\$432,370,310	165,386	30,623	\$0
\$ 10,000 - \$ 19,999	60,745	\$819,987,722	\$505,385,724	136,570	45,666	\$0
\$ 20,000 - \$ 29,999	9,904	\$236,329,977	\$106,917,736	22,152	5,622	\$0
\$ 30,000 - \$ 39,999	3,870	\$133,880,773	\$52,343,864	6,881	1,878	\$0
\$ 40,000 - \$ 49,999	2,228	\$99,311,852	\$45,575,730	3,717	867	\$0
\$ 50,000 - \$ 59,999	1,256	\$68,376,786	\$35,118,596	2,096	546	\$0
\$ 60,000 - \$ 74,999	1,027	\$68,515,741	\$37,102,290	1,676	516	\$0
\$ 75,000 - \$ 99,999	881	\$75,274,004	\$44,770,208	1,483	504	\$0
\$ 100,000 - \$ 124,999	420	\$46,675,358	\$27,870,815	726	307	\$0
\$ 125,000 - \$ 149,999	226	\$30,975,686	\$19,177,701	397	178	\$0
\$ 150,000 - \$ 199,999	255	\$44,329,404	\$24,635,189	479	184	\$0
\$ 200,000 - \$ 249,999	123	\$27,409,631	\$15,472,749	231	97	\$0
\$ 250,000 - \$ 499,999	242	\$83,935,190	\$42,573,900	459	156	\$0
\$ 500,000 - \$ 999,999	98	\$65,502,623	\$29,715,217	196	76	\$0
\$1,000,000 and over	56	\$201,058,670	\$132,161,933	114	44	\$0
Total	366,708	\$3,106,597,616	\$1,740,217,716	641,325	113,923	\$0

**TABLE 4-R
RESIDENT 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)	113	\$0	\$29,082	121	6	\$47,460
\$ 1 - \$ 2,999	244	\$497,058	\$143,594	253	8	\$6,426
\$ 3,000 - \$ 4,999	562	\$2,333,506	\$1,331,307	585	19	\$11,497
\$ 5,000 - \$ 9,999	38,416	\$300,547,944	\$222,927,271	39,083	543	\$2,420,274
\$ 10,000 - \$ 19,999	117,916	\$1,802,193,284	\$1,421,989,900	141,179	25,993	\$37,611,068
\$ 20,000 - \$ 29,999	125,072	\$3,105,330,245	\$2,471,086,005	167,073	49,953	\$93,183,021
\$ 30,000 - \$ 39,999	89,078	\$3,082,011,085	\$2,422,093,622	116,893	32,263	\$108,218,695
\$ 40,000 - \$ 49,999	52,082	\$2,318,003,254	\$1,776,185,942	68,013	17,831	\$87,172,559
\$ 50,000 - \$ 59,999	27,596	\$1,502,906,146	\$1,124,905,585	36,525	9,217	\$58,910,784
\$ 60,000 - \$ 74,999	20,097	\$1,334,685,271	\$985,326,896	26,899	6,425	\$54,819,978
\$ 75,000 - \$ 99,999	12,316	\$1,049,842,699	\$762,369,661	17,036	3,784	\$45,891,261
\$ 100,000 - \$ 124,999	4,339	\$480,076,756	\$347,063,605	6,200	1,277	\$22,655,523
\$ 125,000 - \$ 149,999	2,073	\$282,165,418	\$206,201,940	3,039	588	\$14,140,676
\$ 150,000 - \$ 199,999	1,887	\$322,732,202	\$231,757,852	2,761	491	\$16,568,356
\$ 200,000 - \$ 249,999	837	\$186,426,691	\$133,508,813	1,239	248	\$9,900,378
\$ 250,000 - \$ 499,999	1,195	\$398,759,356	\$282,527,801	1,748	326	\$21,653,720
\$ 500,000 - \$ 999,999	385	\$261,186,083	\$185,573,110	571	79	\$14,766,056
\$1,000,000 and over	156	\$585,002,708	\$378,882,048	218	45	\$28,533,181
Total	494,364	\$17,014,699,706	\$12,953,904,034	629,436	149,096	\$616,510,913

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No AGI)	15,656	\$0	\$51,941	24,076	1,199	\$0
\$ 1 - \$ 2,999	48,157	\$81,599,149	\$15,813,969	60,558	6,154	\$0
\$ 3,000 - \$ 4,999	45,443	\$181,595,608	\$94,619,377	55,929	7,004	\$0
\$ 5,000 - \$ 9,999	66,831	\$476,084,795	\$319,031,272	95,372	21,759	\$0
\$ 10,000 - \$ 19,999	34,800	\$462,650,951	\$303,385,570	67,487	31,506	\$0
\$ 20,000 - \$ 29,999	3,848	\$92,547,997	\$34,466,843	6,928	2,620	\$0
\$ 30,000 - \$ 39,999	1,644	\$56,686,050	\$15,368,342	2,766	360	\$0
\$ 40,000 - \$ 49,999	876	\$38,854,347	\$12,977,221	1,389	123	\$0
\$ 50,000 - \$ 59,999	422	\$22,964,284	\$9,373,194	643	59	\$0
\$ 60,000 - \$ 74,999	283	\$18,847,108	\$8,571,196	428	59	\$0
\$ 75,000 - \$ 99,999	179	\$15,123,728	\$7,842,241	246	30	\$0
\$ 100,000 - \$ 124,999	70	\$7,788,645	\$3,896,283	97	16	\$0
\$ 125,000 - \$ 149,999	25	\$3,420,677	\$1,699,688	37	0	\$0
\$ 150,000 - \$ 199,999	32	\$5,422,562	\$2,868,169	49	8	\$0
\$ 200,000 - \$ 249,999	17	\$3,788,909	\$1,928,516	27	4	\$0
\$ 250,000 - \$ 499,999	36	\$12,943,283	\$4,291,406	54	2	\$0
\$ 500,000 - \$ 999,999	23	\$15,515,848	\$6,076,712	35	13	\$0
\$1,000,000 and over	6	\$9,462,251	\$3,804,946	10	0	\$0
Total	218,348	\$1,505,296,192	\$846,066,886	316,131	70,916	\$0

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No AGI)	50	\$0	\$53,721	151	24	\$23,100
\$ 1 - \$ 2,999	12	\$21,000	\$0	44	2	\$330
\$ 3,000 - \$ 4,999	12	\$47,497	\$1,654	39	5	\$3,028
\$ 5,000 - \$ 9,999	67	\$539,463	\$270,802	216	3	\$2,136
\$ 10,000 - \$ 19,999	9,509	\$161,904,731	\$111,761,092	23,554	6,961	\$1,842,103
\$ 20,000 - \$ 29,999	19,067	\$478,959,447	\$355,546,410	45,336	19,705	\$11,022,070
\$ 30,000 - \$ 39,999	16,497	\$572,980,121	\$439,566,887	37,817	19,323	\$17,828,563
\$ 40,000 - \$ 49,999	12,069	\$539,800,192	\$412,458,011	26,690	14,814	\$19,052,877
\$ 50,000 - \$ 59,999	8,824	\$482,351,752	\$366,443,050	19,204	11,232	\$18,298,871
\$ 60,000 - \$ 74,999	9,084	\$608,280,578	\$456,201,829	19,574	11,845	\$24,255,412
\$ 75,000 - \$ 99,999	8,367	\$718,740,997	\$533,885,888	17,739	11,683	\$30,768,725
\$ 100,000 - \$ 124,999	4,126	\$458,081,506	\$331,878,554	8,764	6,114	\$20,187,428
\$ 125,000 - \$ 149,999	2,083	\$283,830,307	\$202,411,162	4,443	3,145	\$12,726,066
\$ 150,000 - \$ 199,999	2,022	\$346,648,963	\$241,744,224	4,331	3,127	\$15,857,315
\$ 200,000 - \$ 249,999	1,030	\$229,371,756	\$157,127,823	2,196	1,711	\$11,052,814
\$ 250,000 - \$ 499,999	1,536	\$519,553,027	\$350,134,527	3,304	2,528	\$25,670,609
\$ 500,000 - \$ 999,999	508	\$340,127,268	\$229,762,350	1,089	844	\$16,792,047
\$1,000,000 and over	286	\$787,496,997	\$551,848,368	640	381	\$34,993,387
Total	95,149	\$6,528,735,602	\$4,741,096,352	215,131	113,447	\$260,376,881

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No AGI)	14,715	\$0	\$54,466	47,574	5,461	\$0
\$ 1 - \$ 2,999	7,543	\$11,255,631	\$49,428	25,732	1,650	\$0
\$ 3,000 - \$ 4,999	5,262	\$21,057,172	\$890,180	17,435	1,504	\$0
\$ 5,000 - \$ 9,999	13,808	\$104,165,529	\$43,761,531	44,368	4,871	\$0
\$ 10,000 - \$ 19,999	19,118	\$264,180,219	\$151,502,427	59,223	11,135	\$0
\$ 20,000 - \$ 29,999	3,962	\$92,407,563	\$42,670,239	12,711	2,097	\$0
\$ 30,000 - \$ 39,999	934	\$32,373,900	\$7,092,838	2,664	876	\$0
\$ 40,000 - \$ 49,999	475	\$21,162,026	\$5,675,132	1,354	333	\$0
\$ 50,000 - \$ 59,999	313	\$17,027,484	\$5,835,218	895	191	\$0
\$ 60,000 - \$ 74,999	272	\$18,300,810	\$7,207,815	725	214	\$0
\$ 75,000 - \$ 99,999	323	\$27,818,260	\$14,201,867	822	268	\$0
\$ 100,000 - \$ 124,999	181	\$20,112,425	\$10,880,108	443	169	\$0
\$ 125,000 - \$ 149,999	93	\$12,810,347	\$7,217,681	229	100	\$0
\$ 150,000 - \$ 199,999	137	\$24,104,211	\$12,536,648	325	131	\$0
\$ 200,000 - \$ 249,999	64	\$14,249,355	\$6,857,550	150	70	\$0
\$ 250,000 - \$ 499,999	134	\$45,811,591	\$21,418,338	320	117	\$0
\$ 500,000 - \$ 999,999	53	\$35,239,293	\$15,957,693	134	47	\$0
\$1,000,000 and over	41	\$170,551,808	\$115,797,068	94	43	\$0
Total	67,428	\$932,627,624	\$469,606,227	215,198	29,277	\$0

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No AGI)	129	\$0	\$640,890	142	17	\$88,558
\$ 1 - \$ 2,999	814	\$1,550,555	\$3,001,406	983	66	\$62,235
\$ 3,000 - \$ 4,999	3,615	\$15,732,214	\$15,710,579	3,957	115	\$103,189
\$ 5,000 - \$ 9,999	42,107	\$329,728,504	\$267,500,060	49,542	3,494	\$3,269,129
\$ 10,000 - \$ 19,999	131,291	\$1,998,891,064	\$1,591,602,376	156,559	28,414	\$44,029,327
\$ 20,000 - \$ 29,999	160,100	\$4,015,700,989	\$3,215,595,282	179,679	60,344	\$126,432,240
\$ 30,000 - \$ 39,999	154,137	\$5,369,920,135	\$4,271,251,339	166,706	85,379	\$195,314,672
\$ 40,000 - \$ 49,999	115,947	\$5,179,847,704	\$4,071,637,388	123,776	80,298	\$202,665,543
\$ 50,000 - \$ 59,999	72,020	\$3,929,410,906	\$3,048,500,458	76,977	57,013	\$161,795,162
\$ 60,000 - \$ 74,999	58,553	\$3,898,640,385	\$2,980,634,299	63,139	50,461	\$168,618,798
\$ 75,000 - \$ 99,999	41,728	\$3,562,879,005	\$2,677,468,035	45,538	38,714	\$164,122,179
\$ 100,000 - \$ 124,999	16,781	\$1,861,670,677	\$1,374,742,120	18,752	15,946	\$90,897,512
\$ 125,000 - \$ 149,999	8,489	\$1,154,856,602	\$842,965,744	9,607	8,186	\$58,555,319
\$ 150,000 - \$ 199,999	8,351	\$1,433,093,303	\$1,035,532,669	9,536	8,197	\$74,889,719
\$ 200,000 - \$ 249,999	4,166	\$927,139,044	\$661,056,828	4,771	3,990	\$49,089,459
\$ 250,000 - \$ 499,999	6,542	\$2,218,317,571	\$1,546,549,777	7,481	6,745	\$119,574,105
\$ 500,000 - \$ 999,999	2,159	\$1,457,413,889	\$998,269,777	2,482	2,252	\$76,579,165
\$1,000,000 and over	1,005	\$2,573,652,398	\$1,775,178,983	1,203	880	\$130,032,037
Total	827,934	\$39,928,444,945	\$30,377,838,010	920,830	450,511	\$1,666,118,348

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No AGI)	7,658	\$0	\$414,353	11,786	697	\$0
\$ 1 - \$ 2,999	24,431	\$38,692,863	\$27,409,152	31,032	1,456	\$0
\$ 3,000 - \$ 4,999	18,849	\$74,394,144	\$49,722,888	24,640	1,534	\$0
\$ 5,000 - \$ 9,999	17,024	\$116,189,308	\$69,577,507	25,646	3,993	\$0
\$ 10,000 - \$ 19,999	6,827	\$93,156,552	\$50,497,727	9,860	3,025	\$0
\$ 20,000 - \$ 29,999	2,094	\$51,374,417	\$29,780,654	2,513	905	\$0
\$ 30,000 - \$ 39,999	1,292	\$44,820,823	\$29,882,684	1,451	642	\$0
\$ 40,000 - \$ 49,999	877	\$39,295,479	\$26,923,377	974	411	\$0
\$ 50,000 - \$ 59,999	521	\$28,385,018	\$19,910,184	558	296	\$0
\$ 60,000 - \$ 74,999	472	\$31,367,823	\$21,323,279	523	243	\$0
\$ 75,000 - \$ 99,999	379	\$32,332,016	\$22,726,100	415	206	\$0
\$ 100,000 - \$ 124,999	169	\$18,774,288	\$13,094,424	186	122	\$0
\$ 125,000 - \$ 149,999	108	\$14,744,662	\$10,260,332	131	78	\$0
\$ 150,000 - \$ 199,999	86	\$14,802,631	\$9,230,372	105	45	\$0
\$ 200,000 - \$ 249,999	42	\$9,371,367	\$6,686,683	54	23	\$0
\$ 250,000 - \$ 499,999	72	\$25,180,316	\$16,864,156	85	37	\$0
\$ 500,000 - \$ 999,999	22	\$14,747,482	\$7,680,812	27	16	\$0
\$1,000,000 and over	9	\$21,044,611	\$12,559,919	10	1	\$0
Total	80,932	\$668,673,800	\$424,544,603	109,996	13,730	\$0

**TABLE 10-R
RESIDENT 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
ADAIR	4,902	\$146,246,655	\$114,441,572	7,089	2,181	\$5,419,925
ADAMS	2,534	\$66,525,321	\$51,901,982	3,700	1,072	\$2,280,727
ALLAMAKEE	8,402	\$232,132,491	\$177,022,454	11,999	4,243	\$7,160,336
APPANOOSE	7,034	\$182,693,583	\$142,038,629	10,300	3,366	\$6,550,474
AUDUBON	3,825	\$108,034,836	\$84,781,642	5,625	1,642	\$3,925,548
BENTON	15,899	\$532,261,259	\$409,407,997	21,179	7,452	\$20,517,177
BLACK HAWK	73,471	\$2,676,563,846	\$1,990,440,801	99,239	31,956	\$103,693,821
BOONE	15,908	\$543,259,641	\$410,961,719	21,416	6,918	\$20,588,429
BREMER	14,634	\$531,810,343	\$403,166,386	19,875	6,358	\$21,026,216
BUCHANAN	12,456	\$392,200,732	\$302,986,748	16,791	6,317	\$14,379,871
BUENA VISTA	11,510	\$350,007,859	\$269,871,097	16,273	6,721	\$12,773,362
BUTLER	9,149	\$275,606,093	\$214,483,416	12,855	3,853	\$10,311,771
CALHOUN	6,267	\$278,165,726	\$195,417,293	9,022	2,503	\$11,513,011
CARROLL	13,892	\$452,925,669	\$346,774,421	18,938	6,277	\$16,618,359
CASS	8,493	\$242,855,554	\$185,974,913	12,380	3,651	\$8,619,803
CEDAR	11,506	\$395,939,257	\$302,449,715	15,522	4,983	\$15,368,083
CERRO GORDO	27,533	\$947,693,901	\$712,002,707	37,472	11,172	\$35,673,107
CHEROKEE	7,653	\$230,504,346	\$181,581,791	10,726	3,077	\$8,910,792
CHICKASAW	7,828	\$243,031,156	\$187,370,316	10,712	3,562	\$8,994,693
CLARKE	5,463	\$149,492,097	\$115,539,194	7,704	2,659	\$5,266,665
CLAY	10,961	\$369,360,762	\$280,607,404	14,952	4,737	\$13,625,360
CLAYTON	10,802	\$301,410,595	\$231,407,360	15,292	4,770	\$9,508,353
CLINTON	29,304	\$934,009,504	\$717,440,050	40,320	13,616	\$35,450,413

(Continued)

**TABLE 10-R
RESIDENT 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
CRAWFORD	9,456	\$276,246,334	\$217,768,020	13,493	5,616	\$9,970,822
DALLAS	33,894	\$1,772,402,049	\$1,287,236,165	42,938	17,679	\$72,200,549
DAVIS	4,512	\$121,537,895	\$94,447,352	6,581	2,700	\$4,225,000
DECATUR	3,973	\$96,029,866	\$72,854,791	5,864	1,937	\$3,017,250
DELAWARE	10,979	\$339,483,654	\$263,203,252	14,934	5,313	\$11,762,253
DES MOINES	24,658	\$899,267,410	\$689,307,539	34,443	11,131	\$37,084,010
DICKINSON	11,415	\$466,474,209	\$338,483,442	16,026	3,971	\$17,133,109
DUBUQUE	57,271	\$2,103,419,245	\$1,565,709,140	76,129	26,436	\$78,224,318
EMMET	6,059	\$177,288,669	\$139,691,409	8,475	2,686	\$6,445,695
FAYETTE	11,770	\$330,722,156	\$259,999,360	16,734	5,429	\$12,330,971
FLOYD	9,720	\$291,210,206	\$227,466,972	13,505	4,499	\$10,833,369
FRANKLIN	6,196	\$197,448,625	\$153,825,806	8,852	2,964	\$7,584,790
FREMONT	4,357	\$134,218,403	\$103,663,112	6,166	1,986	\$4,257,644
GREENE	5,895	\$178,537,535	\$138,233,291	8,426	2,603	\$6,789,762
GRUNDY	7,633	\$275,732,279	\$210,595,809	10,441	3,251	\$10,902,933
GUTHRIE	6,627	\$222,302,045	\$167,687,206	9,381	2,908	\$8,358,729
HAMILTON	9,688	\$327,037,997	\$249,895,421	13,436	4,392	\$12,194,436
HANCOCK	7,042	\$211,306,115	\$165,942,244	9,710	3,130	\$8,042,691
HARDIN	10,879	\$347,482,373	\$267,778,934	15,416	4,566	\$13,147,129
HARRISON	8,630	\$274,939,792	\$207,907,215	11,977	4,051	\$7,169,232
HENRY	11,576	\$361,552,634	\$282,192,102	15,931	5,408	\$14,003,361
HOWARD	6,137	\$184,067,977	\$141,965,474	8,542	2,815	\$6,159,057
HUMBOLDT	6,196	\$203,841,478	\$158,831,388	8,741	2,673	\$7,976,652

(Continued)

**TABLE 10-R
RESIDENT 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
IDA	4,606	\$152,215,599	\$117,030,919	6,505	2,028	\$5,485,012
IOWA	10,666	\$383,030,000	\$285,204,030	14,403	4,766	\$14,847,859
JACKSON	12,103	\$343,058,439	\$266,494,045	16,726	5,374	\$12,461,653
JASPER	22,050	\$761,936,918	\$580,875,039	29,860	9,735	\$29,735,096
JEFFERSON	8,949	\$354,974,429	\$263,416,602	12,239	3,700	\$12,600,636
JOHNSON	70,136	\$3,154,949,386	\$2,298,216,702	87,237	27,819	\$127,815,205
JONES	11,766	\$359,366,175	\$278,178,525	16,200	5,088	\$13,390,555
KEOKUK	6,244	\$169,212,806	\$133,286,331	8,902	2,861	\$6,107,050
KOSSUTH	10,076	\$312,181,718	\$242,875,866	14,236	4,299	\$11,246,415
LEE	20,589	\$629,023,089	\$484,769,861	28,962	9,205	\$23,230,103
LINN	127,161	\$5,375,739,689	\$3,984,262,453	166,330	57,889	\$215,316,734
LOUISA	6,660	\$208,596,643	\$163,482,911	9,162	3,732	\$8,091,904
LUCAS	5,140	\$139,256,913	\$107,420,119	7,317	2,552	\$5,084,627
LYON	7,019	\$218,564,303	\$170,785,101	9,574	3,555	\$7,672,861
MADISON	9,161	\$332,845,162	\$247,147,909	12,348	4,524	\$12,669,619
MAHASKA	12,960	\$441,678,223	\$329,834,148	17,749	6,053	\$15,597,227
MARION	19,817	\$717,008,112	\$537,543,352	26,907	9,626	\$27,683,562
MARSHALL	23,462	\$766,254,890	\$587,107,838	32,557	11,927	\$29,393,181
MILLS	8,157	\$306,017,068	\$223,846,748	10,907	3,903	\$8,203,860
MITCHELL	6,549	\$196,928,655	\$153,882,290	9,324	3,010	\$6,998,693
MONONA	5,260	\$155,673,171	\$120,070,854	7,776	2,343	\$5,628,991
MONROE	4,371	\$137,661,239	\$107,422,128	6,271	2,032	\$5,417,460
MONTGOMERY	6,492	\$185,957,317	\$144,979,649	9,266	2,931	\$6,752,820

(Continued)

**TABLE 10-R
RESIDENT 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
MUSCATINE	25,778	\$1,084,691,158	\$822,776,769	34,500	13,058	\$46,992,928
OBRIEN	9,098	\$273,386,085	\$213,529,113	12,614	3,999	\$10,046,748
OSCEOLA	3,953	\$111,156,383	\$88,314,175	5,453	1,890	\$3,771,237
PAGE	9,141	\$276,910,779	\$215,505,467	12,927	3,872	\$10,364,139
PALO ALTO	5,749	\$168,527,063	\$132,463,640	8,158	2,491	\$6,365,376
PLYMOUTH	15,585	\$543,400,088	\$418,770,380	21,007	7,770	\$20,659,388
POCAHONTAS	4,540	\$133,317,786	\$106,169,223	6,543	1,958	\$4,972,445
POLK	255,299	\$11,694,121,514	\$8,464,164,827	329,282	122,353	\$467,408,782
POTTAWATTAMIE	52,959	\$1,860,049,763	\$1,361,221,852	72,103	25,702	\$45,155,855
POWESHIEK	11,370	\$396,019,021	\$299,998,449	15,616	4,670	\$15,620,121
RINGGOLD	2,708	\$81,777,079	\$63,710,045	4,101	1,209	\$3,286,534
SAC	6,440	\$186,885,193	\$147,354,441	9,292	2,811	\$6,967,845
SCOTT	95,828	\$4,277,787,833	\$3,179,926,956	128,644	45,964	\$175,217,972
SHELBY	7,773	\$239,971,072	\$186,159,166	11,041	3,424	\$8,254,905
SIOUX	19,008	\$676,728,024	\$511,975,376	25,513	10,380	\$24,882,817
STORY	46,509	\$1,893,611,017	\$1,399,486,823	59,556	17,940	\$74,200,691
TAMA	10,342	\$301,151,433	\$233,950,235	14,574	4,910	\$11,213,920
TAYLOR	3,434	\$89,827,302	\$70,912,564	5,074	1,563	\$3,039,713
UNION	7,362	\$204,288,864	\$157,725,075	10,391	3,165	\$7,165,019
VAN BUREN	4,286	\$111,211,621	\$87,349,217	6,311	1,954	\$3,903,326
WAPELLO	19,650	\$590,179,332	\$450,382,511	28,049	9,758	\$21,878,682
WARREN	26,752	\$1,061,843,957	\$780,685,322	34,718	12,987	\$41,064,237
WASHINGTON	13,117	\$416,938,351	\$315,382,969	18,142	6,310	\$15,328,124

(Continued)

**TABLE 10-R
RESIDENT 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
WAYNE	3,330	\$86,102,627	\$67,579,975	5,021	1,532	\$2,896,015
WEBSTER	21,479	\$726,297,634	\$558,141,635	29,768	9,935	\$28,722,512
WINNEBAGO	7,249	\$226,712,821	\$178,189,017	9,989	2,948	\$8,635,131
WINNESHIEK	12,109	\$376,506,025	\$286,446,555	16,501	5,145	\$13,471,747
WOODBURY	57,209	\$1,924,633,024	\$1,453,288,576	77,554	31,563	\$68,338,576
WORTH	4,729	\$143,475,920	\$111,436,403	6,519	1,952	\$4,899,199
WRIGHT	7,986	\$243,558,984	\$189,170,885	11,481	3,582	\$8,860,977
Total	1,784,155	\$66,578,477,869	\$49,813,056,112	2,406,722	826,977	\$2,543,006,142

**TABLE 11-R
RESIDENT 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)	6,048	\$0	\$17,097,598	\$54,361,861	\$1,012,812	\$133,118
\$ 1 - \$ 2,999	18,518	\$29,666,047	\$-3,429,162	\$13,139,235	\$26,970,974	\$53,069
\$ 3,000 - \$ 4,999	14,866	\$59,414,034	\$-569,948	\$19,685,821	\$45,254,281	\$76,183
\$ 5,000 - \$ 9,999	38,192	\$289,006,188	\$7,129,374	\$87,371,347	\$205,960,559	\$2,175,116
\$ 10,000 - \$ 19,999	111,702	\$1,711,813,655	\$89,062,966	\$479,586,872	\$1,182,750,235	\$29,979,732
\$ 20,000 - \$ 29,999	154,471	\$3,890,706,655	\$257,487,563	\$828,523,536	\$2,835,211,045	\$105,398,209
\$ 30,000 - \$ 39,999	165,727	\$5,787,728,686	\$458,429,213	\$1,030,985,233	\$4,315,780,368	\$190,442,829
\$ 40,000 - \$ 49,999	134,722	\$6,025,185,917	\$550,582,449	\$972,254,639	\$4,509,397,503	\$218,527,346
\$ 50,000 - \$ 59,999	88,233	\$4,816,813,345	\$493,687,815	\$739,413,865	\$3,586,654,473	\$185,642,952
\$ 60,000 - \$ 74,999	75,578	\$5,037,640,167	\$571,003,621	\$745,371,612	\$3,723,052,055	\$205,424,317
\$ 75,000 - \$ 99,999	56,547	\$4,836,000,540	\$615,459,187	\$684,579,884	\$3,538,717,298	\$211,298,546
\$ 100,000 - \$ 124,999	23,584	\$2,616,495,459	\$378,184,661	\$352,210,771	\$1,888,522,342	\$121,109,721
\$ 125,000 - \$ 149,999	11,982	\$1,630,717,503	\$258,002,854	\$205,100,534	\$1,168,669,806	\$78,466,528
\$ 150,000 - \$ 199,999	11,744	\$2,014,965,380	\$353,486,873	\$240,738,695	\$1,422,168,993	\$99,286,942
\$ 200,000 - \$ 249,999	5,827	\$1,297,748,032	\$253,863,958	\$140,063,655	\$906,071,638	\$65,597,853
\$ 250,000 - \$ 499,999	9,082	\$3,078,714,938	\$689,391,760	\$298,713,174	\$2,103,364,060	\$158,101,605
\$ 500,000 - \$ 999,999	3,052	\$2,057,968,402	\$511,688,575	\$169,199,451	\$1,387,606,044	\$103,736,315
\$1,000,000 and over	1,466	\$3,979,302,651	\$942,654,617	\$312,762,975	\$2,726,285,172	\$185,205,710
Total	931,341	\$49,159,887,599	\$6,443,213,974	\$7,374,063,160	\$35,573,449,658	\$1,960,656,091

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)	32,273	\$0	\$6,173,575	\$85,350,897	\$231,641	\$26,000
\$ 1 - \$ 2,999	62,683	\$103,950,209	\$-1,065,465	\$88,362,039	\$19,446,575	\$15,922
\$ 3,000 - \$ 4,999	58,877	\$235,746,107	\$-196,608	\$119,371,606	\$117,021,704	\$41,531
\$ 5,000 - \$ 9,999	140,061	\$1,038,249,355	\$18,273,809	\$303,454,759	\$717,107,884	\$3,516,423
\$ 10,000 - \$ 19,999	207,759	\$3,071,163,146	\$134,118,686	\$490,679,453	\$2,447,988,857	\$53,502,766
\$ 20,000 - \$ 29,999	159,672	\$3,945,614,003	\$259,354,470	\$373,014,060	\$3,313,934,388	\$125,239,122
\$ 30,000 - \$ 39,999	97,855	\$3,371,063,428	\$279,781,187	\$222,386,997	\$2,869,475,344	\$130,919,101
\$ 40,000 - \$ 49,999	47,604	\$2,111,777,085	\$207,800,935	\$108,149,100	\$1,796,459,568	\$90,363,633
\$ 50,000 - \$ 59,999	21,463	\$1,166,232,245	\$128,091,888	\$50,019,966	\$988,313,216	\$53,361,865
\$ 60,000 - \$ 74,999	13,183	\$872,481,808	\$105,177,375	\$31,415,611	\$736,213,259	\$42,269,871
\$ 75,000 - \$ 99,999	6,745	\$570,736,165	\$75,320,076	\$16,374,043	\$479,776,494	\$29,483,619
\$ 100,000 - \$ 124,999	2,082	\$230,008,838	\$32,299,801	\$5,020,050	\$193,032,752	\$12,630,742
\$ 125,000 - \$ 149,999	889	\$121,110,510	\$17,098,261	\$2,075,358	\$102,086,741	\$6,955,533
\$ 150,000 - \$ 199,999	771	\$131,838,492	\$18,623,430	\$1,823,971	\$111,500,941	\$8,028,448
\$ 200,000 - \$ 249,999	329	\$72,599,090	\$10,783,910	\$764,300	\$61,094,575	\$4,444,798
\$ 250,000 - \$ 499,999	433	\$141,850,206	\$22,887,027	\$996,100	\$118,421,945	\$8,796,829
\$ 500,000 - \$ 999,999	98	\$66,261,461	\$10,464,217	\$226,600	\$55,714,410	\$4,400,953
\$1,000,000 and over	37	\$167,908,122	\$56,117,667	\$102,900	\$111,786,160	\$8,352,895
Total	852,814	\$17,418,590,270	\$1,381,104,241	\$1,899,587,810	\$14,239,606,454	\$582,350,051

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

AGI Class	Number of Taxpayers	Child Care Credit	Early Childhood Development Credit	Earned Income Credit	Tuition Textbook Credit
\$ (No AGI)	38,321	\$36,221	\$3,917	\$220,743	\$18,228
\$ 1 - \$ 2,999	81,201	\$78,007	\$9,616	\$396,649	\$2,773
\$ 3,000 - \$ 4,999	73,743	\$125,041	\$10,243	\$797,968	\$10,172
\$ 5,000 - \$ 9,999	178,253	\$723,550	\$34,743	\$3,868,875	\$114,073
\$ 10,000 - \$ 19,999	319,461	\$2,864,077	\$126,315	\$10,890,455	\$785,496
\$ 20,000 - \$ 29,999	314,143	\$2,996,363	\$131,704	\$5,656,582	\$2,008,473
\$ 30,000 - \$ 39,999	263,582	\$1,408,532	\$117,408	\$768,302	\$2,556,969
\$ 40,000 - \$ 49,999	182,326	\$199,783	\$48,099	\$0	\$2,360,679
\$ 50,000 - \$ 59,999	109,696	\$0	\$0	\$0	\$1,792,654
\$ 60,000 - \$ 74,999	88,761	\$0	\$0	\$0	\$1,664,260
\$ 75,000 - \$ 99,999	63,292	\$0	\$0	\$0	\$1,500,510
\$ 100,000 - \$ 124,999	25,666	\$0	\$0	\$0	\$707,376
\$ 125,000 - \$ 149,999	12,871	\$0	\$0	\$0	\$404,875
\$ 150,000 - \$ 199,999	12,515	\$0	\$0	\$0	\$414,818
\$ 200,000 - \$ 249,999	6,156	\$0	\$0	\$0	\$226,013
\$ 250,000 - \$ 499,999	9,515	\$0	\$0	\$0	\$413,393
\$ 500,000 - \$ 999,999	3,150	\$0	\$0	\$0	\$137,153
\$1,000,000 and over	1,503	\$0	\$0	\$0	\$51,032
Total	1,784,155	\$8,431,574	\$482,045	\$22,599,574	\$15,168,947

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

AGI Class	Number of Taxpayers	Out of State Credit	Motor Fuel Credit	Other Nonrefundable Credits	Other Refundable Credits
\$ (No AGI)	38,321	\$783	\$457,361	\$66,517	\$415,206
\$ 1 - \$ 2,999	81,201	\$881	\$96,321	\$2,239	\$64,039
\$ 3,000 - \$ 4,999	73,743	\$531	\$92,054	\$359	\$9,321
\$ 5,000 - \$ 9,999	178,253	\$63,862	\$280,046	\$15,829	\$79,807
\$ 10,000 - \$ 19,999	319,461	\$1,023,970	\$660,221	\$159,288	\$149,917
\$ 20,000 - \$ 29,999	314,143	\$3,997,504	\$577,225	\$486,173	\$276,361
\$ 30,000 - \$ 39,999	263,582	\$6,560,953	\$413,699	\$743,170	\$222,490
\$ 40,000 - \$ 49,999	182,326	\$6,985,375	\$308,084	\$862,412	\$149,740
\$ 50,000 - \$ 59,999	109,696	\$5,817,695	\$207,036	\$831,944	\$261,313
\$ 60,000 - \$ 74,999	88,761	\$6,785,848	\$179,172	\$1,255,431	\$208,736
\$ 75,000 - \$ 99,999	63,292	\$6,565,360	\$140,683	\$1,748,472	\$300,060
\$ 100,000 - \$ 124,999	25,666	\$3,712,452	\$80,736	\$1,567,900	\$172,373
\$ 125,000 - \$ 149,999	12,871	\$2,436,991	\$33,664	\$1,312,113	\$189,807
\$ 150,000 - \$ 199,999	12,515	\$2,918,077	\$37,940	\$2,032,490	\$354,340
\$ 200,000 - \$ 249,999	6,156	\$2,155,958	\$20,322	\$1,886,745	\$270,123
\$ 250,000 - \$ 499,999	9,515	\$4,849,964	\$36,616	\$6,022,860	\$639,938
\$ 500,000 - \$ 999,999	3,150	\$4,391,694	\$27,662	\$7,660,573	\$1,057,863
\$1,000,000 and over	1,503	\$9,205,965	\$23,739	\$41,694,387	\$2,547,599
Total	1,784,155	\$67,473,863	\$3,672,581	\$68,348,902	\$7,369,033

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, 2009). 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 year 2008.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Number Of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amounts
2,282	\$12,549,546.00	\$1,376,751.00	\$4,256,854.00	\$18,183,151.00