

**2008**  
**IOWA INDIVIDUAL INCOME TAX**  
**ANNUAL STATISTICAL REPORT**

2008 RETURNS FILED IN 2009

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Any comments or suggestions about this report? We are interested in knowing additional topics or information that may be of value to our readers. If you have suggestions on 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 2008, a total of \$2.6 billion in Iowa tax liability was reported by 2.0 million taxpayers on returns filed during 2009. The reported tax was based on \$105.2 billion in Iowa adjusted gross income and \$75.4 billion in net taxable income. This report provides a summary of data obtained from 2008 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 2008 income.
- A statistical summary of information reported on 2008 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 2008. 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 2008 reporting practices. When comparing this data to prior years, caution needs to be exercised, because tax law changes, as well as economic changes can influence such comparisons. For example, the 2007 tax year had several significant changes. These include the beginning of the phase-out of social security income, raising the filing thresholds for taxpayers age 65 and older, increasing the earned income tax credit and making it a refundable credit, and the addition of several new credits to the Tax Credit Schedule (IA 148).

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

## OVERVIEW OF RELEVANT FEATURES OF TAX LAW - TAX YEAR 2008

The key features of the 2008 Iowa individual income tax structure are similar to many of those imposed by the federal government and other states with progressive tax rates. This section of the report highlights individual income tax law changes for 2008, fundamental features of the Iowa tax structure, and 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 the IA 148 (Tax Credits schedule) can be obtained on the Department's Web site: [www.state.ia.us/tax/taxlaw/creditstudy.html](http://www.state.ia.us/tax/taxlaw/creditstudy.html).

### Tax Year 2008 Law Changes:

Several important Iowa tax law changes applicable to tax year 2008 include:

- The income tax brackets in the rate schedule were indexed upward by a factor of 2.7 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 was \$1,750; up from \$1,700 in tax year 2007. For all other filing statuses the standard deduction was \$4,310; up from \$4,200 the prior year.
- A new box was added to the return in which taxpayers were asked how many dependent children do and do not have health care coverage. Those that indicated they did not have dependent children health care coverage may be eligible for the state medical assistance or hawk-i programs and were sent information about these programs.
- In 2007, Iowa began to phase-out the taxation of Social Security benefits. For tax years 2007 and 2008, Iowa taxpayers reduced calculated taxable Social Security benefits (based on pre-1993 federal law) by 32%. Beginning 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 and continuing in 2008, 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 for elderly taxpayers 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 2008, the threshold increased to \$24,000 (\$32,000 beginning in 2009) for taxpayers age 65 and older.

- For single taxpayers age 65 and older and not claimed as a dependents on another return, tax liability is limited such that it cannot reduce net income (plus any pension exclusion and social security exclusion) below \$18,000. In 2009, this amount increases to \$24,000.
- Iowa coupled with the federal increase in the Section 179 expensing to \$250,000 for the 2008 tax year only.
- Iowa did not couple with the following federal law provisions that were extended by Congress for tax year 2008:
  - The adjustment to income for educator expenses.
  - The adjustment to income for tuition and fees.
  - The itemized deduction for state sales and use taxes paid.
  - The 50 percent bonus depreciation provisions of the federal Economic Stimulus Act of 2008 for assets acquired during 2008.
- The Vietnam Conflict Veterans Bonus income exclusion was extended such that persons who received a bonus in 2008 and served on active duty in the U.S. armed forces from July 1, 1958 through May 31, 1975 did not have to report bonuses as income.
- Federal payments resulting from the federal economic stimulus rebate received in 2008 were not to be included as federal refunds in computing net federal tax deductions.
- The amount used in Iowa's additional charitable mileage deduction formula was increased from 34 cents per mile to 39 cents per mile.
- Eligibility for the Wind Energy Production Tax Credit was extended to wind energy production facilities placed in service after July 1, 2005 and before July 1, 2012 and was expanded to include onsite energy consumption as well as energy sold.
- For 2008, a new nonrefundable Charitable Conservation Contribution Tax Credit was available to taxpayers who make an unconditional charitable donation of qualified real property interest located in Iowa to a qualified organization exclusively for conservation purposes. The credit is equal to 50% of the fair market value with a maximum credit of \$100,000 per taxpayer.
- For tax years 2008 and 2009, the former Volunteer Firefighters and the Veterans Trust Fund donation programs were combined into one check-off, while the former Keep Iowa Beautiful contribution program was dropped from the IA 1040 . A new Child Abuse Prevention check-off program was added to the return.
- The Soy Based Transformer Tax Fluid Credit was extended for an additional year, such that purchase and conversion costs relating to the transition from using nonsoy-based transformer fluid to using soy-based transformer fluid must occur after June 30, 2006 and before January 1, 2009 in order to claim the credit.
- Effective for tax year 2008, the cow calf refund program was repealed during the 2009 Iowa legislative session.

## **Filing Requirements**

For 2008, 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.

Single taxpayers age 65 or older with income of \$18,000 or less, or married taxpayers with at least one spouse age 65 or 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 Iowa Code, 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 2008 federal return were also required to be reported on the 2008 Iowa return. Included among the 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. 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 2008:

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 \$1,750 for single filers and for each married individual filing separately. A standard deduction of \$4,310 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 2008 Iowa returns was subject to the following rates:

<b>Rate</b>		<b>Taxable Income</b>	<b>Rate</b>		<b>Taxable Income</b>
0.36%	from	\$ 0 through \$ 1,379	6.48%	from	\$ 20,685 through \$ 27,580
0.72%	from	\$ 1,379 through \$ 2,758	6.80%	from	\$ 27,580 through \$ 41,370
2.43%	from	\$ 2,758 through \$ 5,516	7.92%	from	\$ 41,370 through \$ 62,055
4.50%	from	\$ 5,516 through \$ 12,411	8.98%		in excess of \$ 62,055
6.12%	from	\$ 12,411 through \$ 20,685			

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 2008:

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 Iowa tax law 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 2008 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 64 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 2008 tax year, a total of \$15.3 billion in federal taxes were deducted.

**Additional Taxes** – Approximately 100 individuals paid the special tax on lump sum distributions, which totaled \$51,100. The Iowa minimum tax was reported by 19,300 taxpayers and amounted to \$8.2 million. School district surtax collections continued to increase in 2008, with 297 districts out of 362 school districts receiving approximately \$96.5 million in revenue from this state collected revenue source. In 2007, 298 districts imposed the surtax and received approximately \$94.8 million. One county (Appanoose) imposes a local surtax to fund emergency medical services. Appanoose County received approximately \$65,000 from this surtax.

**Tax Credits** - Chart 1 documents the utilization of the tax credits allowed on the 2008 return. Excluding the exemption credits, the non-resident/part year resident credits, and the out-of-state tax credit, approximately \$146.4 million in credits were claimed on 2008 returns. In 2007, approximately \$134.0 million was claimed in credits, excluding the exemption credits, nonresident/part year resident credits, and the out-of-state tax credit.

**Check-offs** – A total of 105,200 contributions amounted to approximately \$422,600 for the five check-off line items provided on the 2008 tax return. (See Chart 1).

**Cow Calf Refund Program** – The program was repealed during the 2009 Iowa legislative session. The former program did not affect tax liabilities as reported in prior reports, but was 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 2008	
<b>A. ADDITIONAL TAXES</b>			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distribution.	125 Taxpayers \$51,100
Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that minimum tax exceeds regular tax.	19,300 Taxpayers \$8.2 Million
School District Surtax	1976	Up to 20% of State tax in authorizing districts.	776,000 Households in 297 School Districts \$96.5 Million
Emergency Medical Services Surtax	1992	Up to 1% of State tax in authorizing counties.	5,400 Taxpayers in 1 County (Appanoose) \$65,000
<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.	191,900 Taxpayers \$15.1 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 credits may not exceed \$2 million in a given year, plus a percentage of the tax imposed on the adjusted gross receipts from gambling games, as computed under Iowa Code Section 99F.11 (3)	(See Note #1 pg. 12)

FIRST EFFECTIVE TAX YEAR		CHARACTERISTICS	IMPACT IN 2008
Economic Development Region Revolving Fund Tax Credit	2005	20% of contribution to an economic development region revolving fund. Total credits 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. Total credits may not exceed \$7.5 million per year.	(See Note #1 pg. 12)
Wind Energy Production Tax Credit	2006	Credit of one cent per kilowatt-hour sold or used for on-site consumption 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 2008
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)
Charitable Conservation Contribution Credit	2008	Credit is equal to 50% of the fair market value of a qualified real property interest in Iowa that is conveyed as an unconditional charitable donation in perpetuity by a taxpayer to a qualified organization exclusively for conservation purposes. The credit may not exceed \$100,000 per taxpayer.	(See Note #1 pg. 12)
<b>C. CREDITS THAT 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.	34,900 Taxpayers \$8.2 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.	206,300 Taxpayers \$25.0 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.	28,900 Taxpayers \$3.4 Million
Assistive Device Tax Credit (repealed for individuals after tax year 2008)	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 2008
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 (repealed after tax year 2008)	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 2008 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 Jobs, Enterprise Zone, and New Capital Investment economic development programs.	(See Note #2 pg. 12)
Soy Based Transformer Tax Fluid Credit (repealed after tax year 2008)	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-service 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 2008
<b>D. CONTRIBUTIONS</b>			
Election Campaign Check-off	1972	Taxpayer may designate \$1.50 of state tax (\$3.00 if joint) to major party of choice.	79,300 returns \$118,952
Fish and Wildlife Check-off	1982	Taxpayers may contribute any amount of \$1 or more to Fish/Wildlife Protection Fund.	8,400 returns \$113,500
State Fair Check-off	1993	Taxpayers may contribute any amount of \$1 or more to State Fairgrounds Renovation Fund.	6,200 returns \$72,600
Combined Iowa Volunteer Firefighters Check-off and Veterans Trust Fund Contribution Check-off	2004 2006	Taxpayers may contribute any amount of \$1 or more to be divided evenly between the Iowa Volunteer Firefighters Fund and the Veterans Trust Fund.	5,600 returns \$60,800
Child Abuse Prevention Check-off	2008	Taxpayers may contribute any amount of \$1 or more to the Child Abuse Prevention Fund.	5,700 returns \$56,700

**NOTES:**

1. This credit is included among all “other” nonrefundable credits on line 53 of the 2008 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 2008, total “other” nonrefundable credits were claimed by 18,400 taxpayers and amounted to \$82.2 million. Additional information will be published as a supplement to this report, based on analysis of the Tax Credits Schedule (IA 148).
2. This credit is included among all “other” refundable credits on line 66 of the 2008 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 2008, total “other” refundable credits were claimed by 2,700 taxpayers and amounted to \$12.0 million. Additional information will be published as a supplement to this report, based on analysis of the Tax Credits Schedule (IA 148).

## INCIDENCE BY ADJUSTED GROSS INCOME (AGI) BRACKETS — TAX YEAR 2008

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 certain 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	\$462.1	\$0.2	0.04%	\$412.2	\$0.2	0.05%
\$5,000 -	\$10,000	\$1,408.3	\$5.1	0.36%	\$1,288.9	\$4.8	0.37%
\$10,000 -	\$20,000	\$5,019.5	\$77.1	1.54%	\$4,654.2	\$74.3	1.60%
\$20,000 -	\$30,000	\$8,221.4	\$220.4	2.68%	\$7,640.9	\$213.5	2.79%
\$30,000 -	\$40,000	\$9,780.8	\$321.3	3.29%	\$9,107.9	\$312.3	3.43%
\$40,000 -	\$50,000	\$8,923.8	\$317.5	3.56%	\$8,246.2	\$308.5	3.74%
\$50,000 -	\$60,000	\$6,982.1	\$257.4	3.69%	\$6,346.2	\$249.5	3.93%
\$60,000 -	\$75,000	\$7,116.0	\$269.5	3.79%	\$6,286.7	\$259.7	4.13%
\$75,000 -	\$100,000	\$6,796.3	\$263.5	3.88%	\$5,771.8	\$252.4	4.37%
\$100,000 and over		\$50,478.3	\$902.3	1.79%	\$17,054.0	\$804.9	4.72%
<b>Total</b>		<b>\$105,188.6</b>	<b>\$2,634.5</b>	<b>2.50%</b>	<b>\$66,809.0</b>	<b>\$2,480.3</b>	<b>3.71%</b>



## HISTORICAL TRENDS IN FILINGS, INCOME AND TAX LIABILITY

Chart 3 below provides historical data over the last seven years for the number of taxpayers, adjusted gross income, taxable income and tax liability. The historical data shows that over the last seven years, increases or decreases in the number of taxpayers have been modest. In general, increases (or decreases) in income through economic change have led to increases (or decreases) in taxable income and tax liabilities as well. For tax year 2008, negative growth in adjusted gross income (-11.9%) and taxable income (-15.2%) occurred, with a smaller decline in tax liabilities (-1.7%). The smaller tax declines resulted from large income declines from nonresidents, who report their adjusted gross and taxable income from all sources, but compute their final tax based on their Iowa source income. Other data suggests that much of the income decline occurred among nonresidents as the income change among Iowa residents was relatively flat; adjusted gross income grew by 0.4%, taxable income fell by -0.4% and computed tax fell by -1.9%.

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 Taxpayers</u>	<u>Adjusted Gross Income</u>	<u>Taxable Income (*)</u>	<u>Tax Paid (*)</u>
2002	1,800,023	\$61,811,131,495	\$45,249,851,845	\$1,806,097,656
2003	1,806,908	\$69,163,184,519	\$51,259,972,935	\$1,942,045,273
2004	1,835,741	\$72,909,438,538	\$55,213,159,922	\$2,134,648,582
2005	1,864,673	\$90,501,231,692	\$68,088,946,006	\$2,271,758,833
2006	1,901,615	\$106,733,354,743	\$78,565,951,142	\$2,456,750,029
2007	1,972,275	\$119,342,701,358	\$88,902,026,890	\$2,680,264,599
2008	1,967,388	\$105,188,576,061	\$75,436,172,050	\$2,634,524,681

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>
2002-03	0.38%	11.89%	13.28%	7.53%
2003-04	1.60%	5.42%	7.71%	9.92%
2004-05	1.58%	24.13%	23.32%	6.42%
2005-06	1.98%	17.94%	15.39%	8.14%
2006-07	3.72%	11.81%	13.16%	9.10%
2007-08	-0.25%	-11.86%	-15.15%	-1.71%

(\*) Historical numbers have been revised from past reports.

# 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)	45,574	\$0	\$6,614,805	97,349	10,201	\$225,386
\$ 1 - \$ 2,999	87,467	\$144,593,104	\$49,807,765	124,316	9,567	\$76,757
\$ 3,000 - \$ 4,999	79,232	\$317,479,953	\$172,467,841	108,523	10,613	\$93,840
\$ 5,000 - \$ 9,999	189,561	\$1,408,265,571	\$968,327,489	266,830	36,516	\$5,107,900
\$ 10,000 - \$ 19,999	335,220	\$5,019,479,380	\$3,759,808,211	480,760	114,154	\$77,095,756
\$ 20,000 - \$ 29,999	329,579	\$8,221,396,178	\$6,384,396,961	437,673	142,452	\$220,407,261
\$ 30,000 - \$ 39,999	281,286	\$9,780,764,776	\$7,595,805,239	353,445	146,219	\$321,319,783
\$ 40,000 - \$ 49,999	199,752	\$8,923,762,371	\$6,845,191,074	245,314	120,890	\$317,515,654
\$ 50,000 - \$ 59,999	127,866	\$6,982,125,305	\$5,272,533,858	158,069	86,866	\$257,430,704
\$ 60,000 - \$ 74,999	106,741	\$7,116,004,050	\$5,285,861,528	135,295	80,705	\$269,478,174
\$ 75,000 - \$ 99,999	79,374	\$6,796,283,448	\$4,952,492,820	105,095	66,378	\$263,466,992
\$ 100,000 - \$ 124,999	33,569	\$3,725,386,515	\$2,663,475,618	46,464	30,132	\$146,046,863
\$ 125,000 - \$ 149,999	17,662	\$2,408,590,438	\$1,695,936,179	25,226	15,700	\$93,565,458
\$ 150,000 - \$ 199,999	17,817	\$3,063,033,831	\$2,137,036,962	26,417	16,214	\$117,807,048
\$ 200,000 - \$ 249,999	9,218	\$2,054,086,657	\$1,401,959,554	13,726	8,598	\$76,687,468
\$ 250,000 - \$ 499,999	15,658	\$5,355,388,724	\$3,581,330,799	24,110	15,379	\$180,579,309
\$ 500,000 - \$ 999,999	6,600	\$4,516,951,942	\$2,965,005,718	10,644	6,844	\$116,796,692
\$1,000,000 And Over	5,212	\$29,354,983,818	\$19,698,119,629	9,361	5,066	\$170,823,636
<b>Total</b>	<b>1,967,388</b>	<b>\$105,188,576,061</b>	<b>\$75,436,172,050</b>	<b>2,668,617</b>	<b>922,494</b>	<b>\$2,634,524,681</b>

**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)	253	\$0	\$1,525,444	312	58	\$225,386
\$ 1 - \$ 2,999	909	\$1,646,199	\$3,513,497	1,104	66	\$76,757
\$ 3,000 - \$ 4,999	3,319	\$14,452,825	\$14,321,140	3,495	98	\$93,840
\$ 5,000 - \$ 9,999	78,361	\$616,778,855	\$477,123,176	85,780	2,671	\$5,107,900
\$ 10,000 - \$ 19,999	251,009	\$3,835,618,825	\$3,011,813,099	305,607	41,125	\$77,095,756
\$ 20,000 - \$ 29,999	309,759	\$7,742,018,771	\$6,119,829,907	401,126	130,573	\$220,407,261
\$ 30,000 - \$ 39,999	270,679	\$9,413,335,121	\$7,389,413,009	337,529	141,919	\$321,319,783
\$ 40,000 - \$ 49,999	192,697	\$8,608,556,911	\$6,656,273,104	235,093	118,027	\$317,515,654
\$ 50,000 - \$ 59,999	123,102	\$6,721,561,475	\$5,109,976,763	151,135	84,689	\$257,430,704
\$ 60,000 - \$ 74,999	102,129	\$6,807,739,217	\$5,089,277,393	128,358	78,366	\$269,478,174
\$ 75,000 - \$ 99,999	75,179	\$6,434,718,557	\$4,719,556,070	98,537	63,800	\$263,466,992
\$ 100,000 - \$ 124,999	31,306	\$3,473,345,360	\$2,498,758,015	42,779	28,559	\$146,046,863
\$ 125,000 - \$ 149,999	16,219	\$2,211,252,396	\$1,566,371,729	22,780	14,660	\$93,565,458
\$ 150,000 - \$ 199,999	16,078	\$2,763,123,534	\$1,938,836,699	23,404	14,797	\$117,807,048
\$ 200,000 - \$ 249,999	8,114	\$1,807,714,011	\$1,242,816,077	11,750	7,726	\$76,687,468
\$ 250,000 - \$ 499,999	13,451	\$4,589,882,819	\$3,079,265,805	20,051	13,460	\$180,579,309
\$ 500,000 - \$ 999,999	5,360	\$3,661,333,420	\$2,399,158,188	8,240	5,581	\$116,796,692
\$1,000,000 And Over	3,741	\$16,792,543,286	\$10,873,354,042	6,309	3,588	\$170,823,636
<b>Total</b>	<b>1,501,665</b>	<b>\$85,495,621,582</b>	<b>\$62,191,183,157</b>	<b>1,883,389</b>	<b>749,763</b>	<b>\$2,634,524,681</b>

**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)	45,321	\$0	\$5,089,361	97,037	10,143	\$0
\$ 1 - \$ 2,999	86,558	\$142,946,905	\$46,294,268	123,212	9,501	\$0
\$ 3,000 - \$ 4,999	75,913	\$303,027,128	\$158,146,701	105,028	10,515	\$0
\$ 5,000 - \$ 9,999	111,200	\$791,486,716	\$491,204,313	181,050	33,845	\$0
\$ 10,000 - \$ 19,999	84,211	\$1,183,860,555	\$747,995,112	175,153	73,029	\$0
\$ 20,000 - \$ 29,999	19,820	\$479,377,407	\$264,567,054	36,547	11,879	\$0
\$ 30,000 - \$ 39,999	10,607	\$367,429,655	\$206,392,230	15,916	4,300	\$0
\$ 40,000 - \$ 49,999	7,055	\$315,205,460	\$188,917,970	10,221	2,863	\$0
\$ 50,000 - \$ 59,999	4,764	\$260,563,830	\$162,557,095	6,934	2,177	\$0
\$ 60,000 - \$ 74,999	4,612	\$308,264,833	\$196,584,135	6,937	2,339	\$0
\$ 75,000 - \$ 99,999	4,195	\$361,564,891	\$232,936,750	6,558	2,578	\$0
\$ 100,000 - \$ 124,999	2,263	\$252,041,155	\$164,717,603	3,685	1,573	\$0
\$ 125,000 - \$ 149,999	1,443	\$197,338,042	\$129,564,450	2,446	1,040	\$0
\$ 150,000 - \$ 199,999	1,739	\$299,910,297	\$198,200,263	3,013	1,417	\$0
\$ 200,000 - \$ 249,999	1,104	\$246,372,646	\$159,143,477	1,976	872	\$0
\$ 250,000 - \$ 499,999	2,207	\$765,505,905	\$502,064,994	4,059	1,919	\$0
\$ 500,000 - \$ 999,999	1,240	\$855,618,522	\$565,847,530	2,404	1,263	\$0
\$1,000,000 And Over	1,471	\$12,562,440,532	\$8,824,765,587	3,052	1,478	\$0
<b>Total</b>	<b>465,723</b>	<b>\$19,692,954,479</b>	<b>\$13,244,988,893</b>	<b>785,228</b>	<b>172,731</b>	<b>\$0</b>

**TABLE 4  
TOTAL SINGLE RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	89	\$0	\$8,406	97	1	\$24,236
\$ 1 - \$ 2,999	179	\$387,620	\$100,372	184	4	\$5,445
\$ 3,000 - \$ 4,999	406	\$1,674,949	\$956,390	409	2	\$15,714
\$ 5,000 - \$ 9,999	39,825	\$314,332,333	\$231,921,404	40,406	167	\$2,309,957
\$ 10,000 - \$ 19,999	117,052	\$1,778,570,756	\$1,406,704,764	133,532	13,782	\$35,831,716
\$ 20,000 - \$ 29,999	131,765	\$3,275,927,970	\$2,599,468,402	175,403	53,506	\$90,990,756
\$ 30,000 - \$ 39,999	97,258	\$3,368,570,332	\$2,630,486,177	127,916	37,319	\$112,541,535
\$ 40,000 - \$ 49,999	58,121	\$2,588,590,413	\$1,970,533,200	75,558	20,159	\$92,866,661
\$ 50,000 - \$ 59,999	32,907	\$1,793,698,603	\$1,328,086,189	43,044	11,150	\$65,727,034
\$ 60,000 - \$ 74,999	24,543	\$1,632,383,389	\$1,179,025,445	32,525	7,891	\$60,850,038
\$ 75,000 - \$ 99,999	15,106	\$1,286,277,427	\$910,031,564	20,553	4,754	\$49,286,352
\$ 100,000 - \$ 124,999	5,549	\$614,718,477	\$429,313,941	7,799	1,671	\$24,412,804
\$ 125,000 - \$ 149,999	2,681	\$365,213,533	\$253,893,402	3,819	831	\$14,650,855
\$ 150,000 - \$ 199,999	2,528	\$432,603,976	\$301,330,890	3,661	720	\$18,162,542
\$ 200,000 - \$ 249,999	1,125	\$249,838,064	\$172,009,695	1,627	354	\$10,544,819
\$ 250,000 - \$ 499,999	1,775	\$600,968,367	\$413,720,056	2,547	521	\$24,413,383
\$ 500,000 - \$ 999,999	691	\$468,274,706	\$311,976,754	994	219	\$15,449,749
\$1,000,000 And Over	517	\$2,624,136,731	\$1,715,670,115	725	206	\$26,659,733
<b>Total</b>	<b>532,117</b>	<b>\$21,396,167,646</b>	<b>\$15,855,237,166</b>	<b>670,799</b>	<b>153,257</b>	<b>\$644,743,329</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>	18,460	\$0	\$151,323	27,578	1,649	\$0
<b>\$ 1 - \$ 2,999</b>	51,404	\$88,847,156	\$16,176,600	63,291	5,935	\$0
<b>\$ 3,000 - \$ 4,999</b>	49,698	\$199,069,851	\$102,807,160	59,991	7,279	\$0
<b>\$ 5,000 - \$ 9,999</b>	74,381	\$527,042,077	\$351,741,380	103,029	23,117	\$0
<b>\$ 10,000 - \$ 19,999</b>	47,884	\$667,881,005	\$444,683,824	90,607	50,052	\$0
<b>\$ 20,000 - \$ 29,999</b>	6,834	\$164,150,090	\$79,958,656	11,717	5,484	\$0
<b>\$ 30,000 - \$ 39,999</b>	2,874	\$98,993,395	\$38,973,134	4,495	886	\$0
<b>\$ 40,000 - \$ 49,999</b>	1,670	\$74,571,436	\$33,734,592	2,458	329	\$0
<b>\$ 50,000 - \$ 59,999</b>	990	\$54,175,159	\$27,720,602	1,393	176	\$0
<b>\$ 60,000 - \$ 74,999</b>	813	\$54,052,866	\$29,294,365	1,131	167	\$0
<b>\$ 75,000 - \$ 99,999</b>	602	\$51,609,082	\$28,537,394	835	93	\$0
<b>\$ 100,000 - \$ 124,999</b>	299	\$33,217,764	\$19,262,897	401	53	\$0
<b>\$ 125,000 - \$ 149,999</b>	173	\$23,791,360	\$13,412,924	246	36	\$0
<b>\$ 150,000 - \$ 199,999</b>	196	\$33,851,868	\$20,413,483	284	63	\$0
<b>\$ 200,000 - \$ 249,999</b>	131	\$29,290,901	\$17,834,009	184	26	\$0
<b>\$ 250,000 - \$ 499,999</b>	229	\$78,235,670	\$45,980,630	320	50	\$0
<b>\$ 500,000 - \$ 999,999</b>	132	\$91,042,702	\$54,432,468	180	42	\$0
<b>\$1,000,000 And Over</b>	181	\$2,245,950,068	\$1,528,335,935	272	37	\$0
<b>Total</b>	256,951	\$4,515,772,450	\$2,853,451,376	368,412	95,474	\$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)	30	\$0	\$164,025	71	37	\$144,549
\$ 1 - \$ 2,999	2	\$2,091	\$267,144	4	3	\$19,703
\$ 3,000 - \$ 4,999	3	\$14,018	\$8,827	6	3	\$546
\$ 5,000 - \$ 9,999	24	\$206,809	\$191,339	52	1	\$16,241
\$ 10,000 - \$ 19,999	7,812	\$132,746,429	\$88,732,332	20,948	2,627	\$1,371,498
\$ 20,000 - \$ 29,999	19,808	\$498,323,147	\$369,869,225	47,978	19,685	\$9,791,563
\$ 30,000 - \$ 39,999	17,680	\$614,847,304	\$467,098,091	40,987	20,526	\$17,660,950
\$ 40,000 - \$ 49,999	13,551	\$606,501,225	\$458,807,564	30,410	16,466	\$19,777,743
\$ 50,000 - \$ 59,999	10,237	\$560,947,371	\$417,981,547	22,814	12,484	\$18,946,236
\$ 60,000 - \$ 74,999	11,179	\$749,863,877	\$554,061,784	24,537	14,124	\$26,280,582
\$ 75,000 - \$ 99,999	11,375	\$980,717,125	\$708,068,547	24,871	14,465	\$34,272,533
\$ 100,000 - \$ 124,999	5,799	\$643,947,215	\$451,703,306	12,780	7,674	\$22,363,777
\$ 125,000 - \$ 149,999	3,363	\$458,580,460	\$312,418,526	7,479	4,292	\$15,283,999
\$ 150,000 - \$ 199,999	3,747	\$643,380,556	\$434,187,320	8,521	4,677	\$21,393,860
\$ 200,000 - \$ 249,999	1,886	\$421,548,523	\$276,110,282	4,248	2,412	\$13,228,039
\$ 250,000 - \$ 499,999	3,661	\$1,262,969,704	\$803,515,798	8,280	5,032	\$37,217,458
\$ 500,000 - \$ 999,999	1,656	\$1,135,498,379	\$715,613,942	3,731	2,191	\$25,924,476
\$1,000,000 And Over	1,471	\$7,790,895,562	\$4,912,977,883	3,456	1,675	\$44,992,909
<b>Total</b>	<b>113,284</b>	<b>\$16,500,989,795</b>	<b>\$10,971,777,482</b>	<b>261,173</b>	<b>128,374</b>	<b>\$308,686,662</b>

**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)	17,508	\$0	\$4,291,303	55,540	7,465	\$0
\$ 1 - \$ 2,999	7,332	\$11,013,230	\$59,189	24,698	1,822	\$0
\$ 3,000 - \$ 4,999	5,312	\$21,236,931	\$723,534	17,649	1,525	\$0
\$ 5,000 - \$ 9,999	14,273	\$107,607,138	\$43,828,045	45,520	5,610	\$0
\$ 10,000 - \$ 19,999	22,446	\$319,613,561	\$181,854,693	66,387	16,914	\$0
\$ 20,000 - \$ 29,999	5,305	\$124,695,158	\$55,058,767	15,997	3,905	\$0
\$ 30,000 - \$ 39,999	1,741	\$60,161,932	\$18,654,971	4,782	1,500	\$0
\$ 40,000 - \$ 49,999	1,192	\$53,392,952	\$21,358,634	3,140	1,010	\$0
\$ 50,000 - \$ 59,999	987	\$54,096,372	\$25,543,989	2,499	859	\$0
\$ 60,000 - \$ 74,999	1,178	\$79,129,931	\$43,254,058	2,916	1,058	\$0
\$ 75,000 - \$ 99,999	1,371	\$119,148,847	\$69,329,334	3,263	1,302	\$0
\$ 100,000 - \$ 124,999	873	\$97,686,067	\$60,662,097	2,050	928	\$0
\$ 125,000 - \$ 149,999	616	\$84,427,601	\$54,158,985	1,452	649	\$0
\$ 150,000 - \$ 199,999	814	\$140,621,365	\$88,117,011	1,879	902	\$0
\$ 200,000 - \$ 249,999	570	\$126,888,764	\$79,263,102	1,321	596	\$0
\$ 250,000 - \$ 499,999	1,236	\$434,671,333	\$281,252,501	2,861	1,359	\$0
\$ 500,000 - \$ 999,999	767	\$530,719,906	\$348,794,730	1,818	952	\$0
\$1,000,000 And Over	969	\$7,693,311,706	\$5,274,504,051	2,379	1,148	\$0
<b>Total</b>	<b>84,490</b>	<b>\$10,058,422,794</b>	<b>\$6,650,708,994</b>	<b>256,151</b>	<b>49,504</b>	<b>\$0</b>

**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)	134	\$0	\$1,353,013	144	20	\$56,601
\$ 1 - \$ 2,999	728	\$1,256,488	\$3,145,981	916	59	\$51,609
\$ 3,000 - \$ 4,999	2,910	\$12,763,858	\$13,355,923	3,080	93	\$77,580
\$ 5,000 - \$ 9,999	38,512	\$302,239,713	\$245,010,433	45,322	2,503	\$2,781,702
\$ 10,000 - \$ 19,999	126,145	\$1,924,301,640	\$1,516,376,003	151,127	24,716	\$39,892,542
\$ 20,000 - \$ 29,999	158,186	\$3,967,767,654	\$3,150,492,280	177,745	57,382	\$119,624,942
\$ 30,000 - \$ 39,999	155,741	\$5,429,917,485	\$4,291,828,741	168,626	84,074	\$191,117,298
\$ 40,000 - \$ 49,999	121,025	\$5,413,465,273	\$4,226,932,340	129,125	81,402	\$204,871,250
\$ 50,000 - \$ 59,999	79,958	\$4,366,915,501	\$3,363,909,027	85,277	61,055	\$172,757,434
\$ 60,000 - \$ 74,999	66,407	\$4,425,491,951	\$3,356,190,164	71,296	56,351	\$182,347,554
\$ 75,000 - \$ 99,999	48,698	\$4,167,724,005	\$3,101,455,959	53,113	44,581	\$179,908,107
\$ 100,000 - \$ 124,999	19,958	\$2,214,679,668	\$1,617,740,768	22,200	19,214	\$99,270,282
\$ 125,000 - \$ 149,999	10,175	\$1,387,458,403	\$1,000,059,801	11,482	9,537	\$63,630,604
\$ 150,000 - \$ 199,999	9,803	\$1,687,139,002	\$1,203,318,489	11,222	9,400	\$78,250,646
\$ 200,000 - \$ 249,999	5,103	\$1,136,327,424	\$794,696,100	5,875	4,960	\$52,914,610
\$ 250,000 - \$ 499,999	8,015	\$2,725,944,748	\$1,862,029,951	9,224	7,907	\$118,948,468
\$ 500,000 - \$ 999,999	3,013	\$2,057,560,335	\$1,371,567,492	3,515	3,171	\$75,422,467
\$1,000,000 And Over	1,753	\$6,377,510,993	\$4,244,706,044	2,128	1,707	\$99,170,994
<b>Total</b>	<b>856,264</b>	<b>\$47,598,464,141</b>	<b>\$35,364,168,509</b>	<b>951,417</b>	<b>468,132</b>	<b>\$1,681,094,690</b>

**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)	9,353	\$0	\$646,735	13,919	1,029	\$0
\$ 1 - \$ 2,999	27,822	\$43,086,519	\$30,058,479	35,223	1,744	\$0
\$ 3,000 - \$ 4,999	20,903	\$82,720,346	\$54,616,007	27,388	1,711	\$0
\$ 5,000 - \$ 9,999	22,546	\$156,837,501	\$95,634,888	32,501	5,118	\$0
\$ 10,000 - \$ 19,999	13,881	\$196,365,989	\$121,456,595	18,159	6,063	\$0
\$ 20,000 - \$ 29,999	7,681	\$190,532,159	\$129,549,631	8,833	2,490	\$0
\$ 30,000 - \$ 39,999	5,992	\$208,274,328	\$148,764,125	6,639	1,914	\$0
\$ 40,000 - \$ 49,999	4,193	\$187,241,072	\$133,824,744	4,623	1,524	\$0
\$ 50,000 - \$ 59,999	2,787	\$152,292,299	\$109,292,504	3,042	1,142	\$0
\$ 60,000 - \$ 74,999	2,621	\$175,082,036	\$124,035,712	2,890	1,114	\$0
\$ 75,000 - \$ 99,999	2,222	\$190,806,962	\$135,070,022	2,460	1,183	\$0
\$ 100,000 - \$ 124,999	1,091	\$121,137,324	\$84,792,609	1,234	592	\$0
\$ 125,000 - \$ 149,999	654	\$89,119,081	\$61,992,541	748	355	\$0
\$ 150,000 - \$ 199,999	729	\$125,437,064	\$89,669,769	850	452	\$0
\$ 200,000 - \$ 249,999	403	\$90,192,981	\$62,046,366	471	250	\$0
\$ 250,000 - \$ 499,999	742	\$252,598,902	\$174,831,863	878	510	\$0
\$ 500,000 - \$ 999,999	341	\$233,855,914	\$162,620,332	406	269	\$0
\$1,000,000 And Over	321	\$2,623,178,758	\$2,021,925,601	401	293	\$0
<b>Total</b>	<b>124,282</b>	<b>\$5,118,759,235</b>	<b>\$3,740,828,523</b>	<b>160,665</b>	<b>27,753</b>	<b>\$0</b>

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

<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>Non Resident</b>	189,608	\$38,379,528,399	\$25,797,757,898	266,851	92,558	\$153,242,492
<b>ADAIR</b>	4,918	\$147,341,439	\$112,821,101	7,104	2,218	\$5,017,401
<b>ADAMS</b>	2,521	\$82,776,912	\$63,803,264	3,675	1,071	\$2,493,336
<b>ALLAMAKEE</b>	8,400	\$236,915,697	\$179,374,880	12,015	4,214	\$7,067,793
<b>APPANOOSE</b>	7,023	\$183,070,307	\$141,621,962	10,225	3,328	\$6,304,208
<b>AUDUBON</b>	3,766	\$115,415,755	\$91,251,385	5,468	1,571	\$4,459,730
<b>BENTON</b>	15,762	\$557,995,855	\$424,313,160	20,959	7,377	\$21,532,680
<b>BLACK HAWK</b>	73,425	\$2,735,787,862	\$2,013,440,965	99,223	32,080	\$102,091,206
<b>BOONE</b>	15,660	\$550,606,951	\$412,162,898	21,158	6,898	\$20,582,119
<b>BREMER</b>	14,471	\$555,989,788	\$415,653,618	19,737	6,264	\$21,476,003
<b>BUCHANAN</b>	12,304	\$403,910,894	\$309,710,391	16,617	6,201	\$14,679,827
<b>BUENA VISTA</b>	11,693	\$380,784,075	\$295,232,406	16,545	6,953	\$14,290,768
<b>BUTLER</b>	8,918	\$282,676,760	\$215,978,536	12,514	3,692	\$10,356,943
<b>CALHOUN</b>	6,181	\$194,538,598	\$152,298,955	8,872	2,449	\$7,532,597
<b>CARROLL</b>	13,668	\$469,898,030	\$360,050,815	18,640	6,240	\$17,213,144
<b>CASS</b>	8,447	\$252,255,203	\$192,291,350	12,294	3,653	\$9,023,192
<b>CEDAR</b>	11,376	\$396,266,731	\$302,180,191	15,428	4,880	\$15,226,682
<b>CERRO GORDO</b>	27,226	\$948,998,744	\$704,113,296	36,952	11,051	\$34,775,112
<b>CHEROKEE</b>	7,463	\$236,831,681	\$184,752,427	10,573	3,094	\$8,924,322

(Continued)

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

<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>CHICKASAW</b>	7,783	\$280,421,781	\$219,934,562	10,665	3,489	\$11,376,858
<b>CLARKE</b>	5,391	\$151,847,343	\$116,739,571	7,656	2,790	\$5,111,663
<b>CLAY</b>	10,868	\$379,370,325	\$286,871,482	14,870	4,599	\$14,343,589
<b>CLAYTON</b>	10,687	\$309,876,868	\$238,100,081	15,147	4,651	\$9,733,686
<b>CLINTON</b>	28,976	\$938,583,862	\$712,628,173	39,746	13,328	\$34,617,240
<b>CRAWFORD</b>	9,408	\$288,069,355	\$225,195,119	13,522	5,988	\$10,503,124
<b>DALLAS</b>	35,127	\$1,822,112,800	\$1,311,802,959	44,432	18,391	\$72,182,691
<b>DAVIS</b>	4,409	\$121,427,879	\$93,718,226	6,479	2,648	\$4,196,672
<b>DECATUR</b>	3,931	\$100,100,196	\$75,370,868	5,852	1,987	\$3,138,139
<b>DELAWARE</b>	10,966	\$337,507,992	\$260,760,258	14,931	5,231	\$12,264,406
<b>DES MOINES</b>	24,499	\$831,861,755	\$629,766,148	34,196	11,080	\$29,210,322
<b>DICKINSON</b>	11,318	\$456,574,087	\$326,097,427	16,005	3,936	\$16,205,100
<b>DUBUQUE</b>	57,221	\$2,102,579,761	\$1,557,540,274	76,439	26,376	\$75,920,710
<b>EMMET</b>	5,974	\$181,074,592	\$142,147,549	8,310	2,685	\$6,382,850
<b>FAYETTE</b>	11,658	\$344,560,276	\$269,293,601	16,662	5,381	\$12,828,401
<b>FLOYD</b>	9,546	\$296,153,514	\$228,536,060	13,193	4,408	\$10,877,162
<b>FRANKLIN</b>	6,124	\$203,542,685	\$156,389,940	8,823	3,244	\$7,722,313
<b>FREMONT</b>	4,309	\$141,045,959	\$109,665,529	6,127	1,900	\$4,602,624
<b>GREENE</b>	5,804	\$191,022,608	\$147,457,020	8,275	2,613	\$7,448,884

(Continued)

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

<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>
GRUNDY	7,616	\$294,643,269	\$225,281,854	10,382	3,249	\$11,984,259
GUTHRIE	6,436	\$221,079,829	\$164,986,361	9,157	2,864	\$8,063,148
HAMILTON	9,551	\$362,260,761	\$271,810,785	13,330	4,343	\$13,556,012
HANCOCK	6,878	\$213,257,602	\$166,939,995	9,502	3,039	\$7,864,687
HARDIN	10,655	\$370,774,414	\$286,703,286	15,028	4,494	\$13,722,170
HARRISON	8,573	\$290,132,550	\$217,535,975	11,929	4,005	\$7,836,505
HENRY	11,421	\$354,618,002	\$270,859,897	15,675	5,356	\$12,919,974
HOWARD	6,005	\$175,886,668	\$135,139,050	8,441	2,802	\$5,381,218
HUMBOLDT	6,034	\$212,689,977	\$163,964,337	8,479	2,637	\$8,388,042
IDA	4,530	\$158,721,903	\$123,222,478	6,398	2,001	\$5,900,665
IOWA	10,609	\$398,789,132	\$297,534,338	14,321	4,763	\$12,996,031
JACKSON	11,895	\$358,434,346	\$278,372,350	16,519	5,190	\$13,022,410
JASPER	21,820	\$730,407,861	\$550,129,279	29,655	9,584	\$27,156,630
JEFFERSON	8,897	\$333,211,097	\$240,911,782	12,171	3,651	\$11,644,798
JOHNSON	71,904	\$3,142,658,604	\$2,274,313,987	89,780	28,622	\$123,089,100
JONES	11,637	\$372,930,918	\$286,172,682	16,124	4,976	\$13,834,579
KEOKUK	6,188	\$177,555,117	\$139,147,478	8,834	2,821	\$6,430,838
KOSSUTH	9,971	\$340,239,586	\$264,896,982	14,033	4,211	\$12,835,338
LEE	20,289	\$633,454,509	\$483,137,758	28,534	9,082	\$22,797,216

(Continued)

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

<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>
LINN	127,552	\$5,364,632,855	\$3,886,645,326	167,061	58,120	\$206,097,918
LOUISA	6,539	\$204,225,609	\$156,833,645	8,981	3,654	\$7,550,957
LUCAS	5,012	\$140,100,413	\$107,584,013	7,168	2,428	\$5,071,692
LYON	6,962	\$231,443,039	\$180,154,955	9,480	3,618	\$8,160,318
MADISON	8,894	\$334,841,236	\$248,300,852	12,001	4,502	\$12,791,368
MAHASKA	12,740	\$431,237,797	\$327,155,847	17,424	5,937	\$15,594,944
MARION	19,476	\$701,008,164	\$521,098,019	26,532	9,549	\$26,300,042
MARSHALL	23,007	\$759,902,382	\$574,580,864	32,095	12,045	\$28,000,193
MILLS	8,077	\$307,684,362	\$225,620,167	10,851	3,809	\$8,180,430
MITCHELL	6,355	\$201,662,474	\$157,431,410	9,086	2,991	\$6,850,143
MONONA	5,234	\$169,155,821	\$130,852,655	7,675	2,347	\$6,388,481
MONROE	4,327	\$130,061,381	\$99,095,695	6,229	2,007	\$4,664,312
MONTGOMERY	6,359	\$191,087,148	\$147,334,339	9,056	2,941	\$6,784,217
MUSCATINE	25,716	\$957,121,899	\$721,866,784	34,362	13,077	\$37,058,810
OBRIEN	9,053	\$295,642,289	\$229,709,365	12,643	4,049	\$11,040,026
OSCEOLA	3,984	\$119,057,384	\$93,186,255	5,473	1,876	\$4,078,869
PAGE	8,920	\$276,246,546	\$213,663,269	12,587	3,727	\$10,157,495
PALO ALTO	5,658	\$181,961,467	\$141,378,186	8,077	2,478	\$6,581,511
PLYMOUTH	15,424	\$596,288,650	\$459,465,885	20,839	7,791	\$21,961,235

(Continued)



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

<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>POCAHONTAS</b>	4,498	\$145,369,022	\$115,876,651	6,466	1,911	\$5,560,854
<b>POLK</b>	255,569	\$11,463,048,900	\$8,281,421,063	330,887	125,027	\$450,307,568
<b>POTTAWATTAMIE</b>	52,594	\$1,952,071,781	\$1,430,522,661	71,809	25,735	\$50,056,317
<b>POWESHIEK</b>	11,220	\$413,285,397	\$307,313,627	15,512	4,673	\$15,524,470
<b>RINGGOLD</b>	2,670	\$71,860,465	\$53,065,293	4,008	1,195	\$2,295,981
<b>SAC</b>	6,360	\$203,519,708	\$161,005,930	9,085	2,737	\$7,959,829
<b>SCOTT</b>	96,560	\$4,110,293,499	\$2,993,482,277	130,050	46,292	\$156,253,753
<b>SHELBY</b>	7,707	\$252,816,592	\$192,360,146	10,790	3,405	\$8,933,822
<b>SIOUX</b>	18,981	\$718,187,065	\$542,205,086	25,640	10,585	\$26,588,341
<b>STORY</b>	46,763	\$1,897,509,733	\$1,394,782,597	59,990	18,226	\$71,977,351
<b>TAMA</b>	10,132	\$320,674,412	\$248,210,646	14,348	4,963	\$12,254,273
<b>TAYLOR</b>	3,287	\$90,504,020	\$72,068,978	4,859	1,516	\$3,194,914
<b>UNION</b>	7,223	\$205,944,275	\$156,851,184	10,291	3,192	\$7,113,659
<b>VAN BUREN</b>	4,170	\$111,799,964	\$86,185,008	6,196	1,968	\$3,797,662
<b>WAPELLO</b>	19,500	\$602,378,539	\$460,625,929	27,806	9,882	\$22,076,178
<b>WARREN</b>	26,803	\$1,070,319,058	\$789,177,297	34,878	12,983	\$41,210,081
<b>WASHINGTON</b>	13,041	\$424,382,269	\$318,922,097	18,005	6,323	\$15,260,225
<b>WAYNE</b>	3,290	\$90,483,425	\$70,592,515	4,877	1,513	\$3,095,298
<b>WEBSTER</b>	21,294	\$722,260,183	\$551,757,926	29,394	9,976	\$27,752,030

(Continued)

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

<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>WINNEBAGO</b>	7,136	\$222,185,825	\$172,625,941	9,911	2,999	\$8,000,274
<b>WINNESHIEK</b>	11,972	\$383,916,322	\$287,620,668	16,505	5,131	\$13,466,399
<b>WOODBURY</b>	57,117	\$1,989,751,190	\$1,497,500,536	77,530	31,593	\$69,643,632
<b>WORTH</b>	4,670	\$147,229,168	\$114,657,157	6,409	1,927	\$5,070,561
<b>WRIGHT</b>	7,804	\$254,354,869	\$197,498,307	11,279	3,589	\$9,438,639
<b>Total</b>	1,967,388	\$105,188,576,061	\$75,436,172,050	2,668,617	922,494	\$2,634,524,681

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deductions	Itemized Deduction	Taxable Income	Tax Paid
\$ (NO AGI)	9,813	\$0	\$72,529,050	290,726,708	6,210,219	\$150,180
\$ 1 - \$ 2,999	21,497	\$33,320,729	\$-3,525,259	17,074,992	30,212,205	\$61,640
\$ 3,000 - \$ 4,999	15,948	\$63,758,254	\$629,663	25,223,031	47,722,771	\$62,290
\$ 5,000 - \$ 9,999	40,052	\$302,339,314	\$11,755,014	95,069,746	211,618,312	\$1,947,488
\$ 10,000 - \$ 19,999	115,753	\$1,773,916,800	\$116,090,402	534,888,588	1,188,453,673	\$27,453,098
\$ 20,000 - \$ 29,999	159,051	\$4,006,299,644	\$294,729,823	904,651,445	2,855,558,546	\$98,715,501
\$ 30,000 - \$ 39,999	174,108	\$6,083,098,948	\$511,382,299	1,151,335,176	4,458,848,017	\$185,884,960
\$ 40,000 - \$ 49,999	145,899	\$6,531,940,863	\$624,268,199	1,116,313,714	4,814,817,182	\$220,979,089
\$ 50,000 - \$ 59,999	102,126	\$5,582,486,210	\$596,293,737	913,275,013	4,088,472,863	\$198,300,285
\$ 60,000 - \$ 74,999	90,139	\$6,014,150,284	\$712,236,917	964,488,543	4,354,913,067	\$221,268,054
\$ 75,000 - \$ 99,999	70,274	\$6,023,342,863	\$800,104,035	941,923,790	4,297,269,074	\$228,899,694
\$ 100,000 - \$ 124,999	30,540	\$3,390,527,631	\$516,436,159	511,994,372	2,376,766,691	\$130,968,908
\$ 125,000 - \$ 149,999	16,190	\$2,207,895,305	\$366,199,320	329,673,735	1,522,490,340	\$84,605,406
\$ 150,000 - \$ 199,999	16,338	\$2,809,544,945	\$516,356,083	403,012,425	1,913,861,987	\$106,875,147
\$ 200,000 - \$ 249,999	8,524	\$1,899,723,851	\$396,782,221	285,401,599	1,264,297,887	\$70,468,306
\$ 250,000 - \$ 499,999	14,505	\$4,964,144,477	\$1,155,968,867	644,158,494	3,226,206,970	\$168,600,423
\$ 500,000 - \$ 999,999	6,119	\$4,189,226,428	\$1,093,224,328	555,703,984	2,659,005,555	\$112,689,663
\$1,000,000 And Over	4,794	\$26,405,197,627	\$5,979,527,925	4,634,721,483	16,786,357,616	\$169,243,611
<b>Total</b>	<b>1,041,670</b>	<b>\$82,280,914,173</b>	<b>\$13,760,988,783</b>	<b>14,319,636,838</b>	<b>56,103,082,975</b>	<b>\$2,027,173,743</b>

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deductions	Standard Deduction	Taxable Income	Tax Paid
\$ (NO AGI)	35,761	\$0	\$9,139,443	95,979,585	404,586	\$75,206
\$ 1 - \$ 2,999	65,970	\$111,272,375	\$-186,519	96,015,708	19,595,560	\$15,117
\$ 3,000 - \$ 4,999	63,284	\$253,721,699	\$74,381	129,236,371	124,745,070	\$31,550
\$ 5,000 - \$ 9,999	149,509	\$1,105,926,257	\$22,366,463	328,225,470	756,709,177	\$3,160,412
\$ 10,000 - \$ 19,999	219,467	\$3,245,562,580	\$143,912,969	532,384,484	2,571,354,538	\$49,642,658
\$ 20,000 - \$ 29,999	170,528	\$4,215,096,534	\$274,974,078	413,370,295	3,528,838,415	\$121,691,760
\$ 30,000 - \$ 39,999	107,178	\$3,697,665,828	\$307,781,572	253,658,002	3,136,957,222	\$135,434,823
\$ 40,000 - \$ 49,999	53,853	\$2,391,821,508	\$235,204,857	127,352,674	2,030,373,892	\$96,536,565
\$ 50,000 - \$ 59,999	25,740	\$1,399,639,095	\$153,354,685	62,598,240	1,184,060,995	\$59,130,419
\$ 60,000 - \$ 74,999	16,602	\$1,101,853,766	\$131,364,362	41,814,024	930,948,461	\$48,210,120
\$ 75,000 - \$ 99,999	9,100	\$772,940,585	\$94,317,096	23,818,150	655,223,746	\$34,567,298
\$ 100,000 - \$ 124,999	3,029	\$334,858,884	\$40,560,098	7,951,105	286,708,927	\$15,077,955
\$ 125,000 - \$ 149,999	1,472	\$200,695,133	\$23,520,065	3,844,362	173,445,839	\$8,960,052
\$ 150,000 - \$ 199,999	1,479	\$253,488,886	\$26,414,503	4,044,878	223,174,975	\$10,931,901
\$ 200,000 - \$ 249,999	694	\$154,362,806	\$14,937,144	1,892,309	137,661,667	\$6,219,162
\$ 250,000 - \$ 499,999	1,153	\$391,244,247	\$32,817,943	3,417,486	355,123,829	\$11,978,886
\$ 500,000 - \$ 999,999	481	\$327,725,514	\$21,138,053	1,552,034	306,000,163	\$4,107,029
\$1,000,000 And Over	418	\$2,949,786,191	\$37,306,435	1,432,940	2,911,762,013	\$1,580,025
<b>Total</b>	<b>925,718</b>	<b>\$22,907,661,888</b>	<b>\$1,568,997,628</b>	<b>2,128,588,117</b>	<b>19,333,089,075</b>	<b>\$607,350,938</b>

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

AGI Class	Number of Taxpayers	Child Care Credit	Early Childhood Development Credit	Earned Income Credit	Tuition Textbook Credit
\$ (NO AGI)	45,574	\$54,484	\$8,472	286,982	23,941
\$ 1 - \$ 2,999	87,467	\$70,228	\$10,274	469,868	4,255
\$ 3,000 - \$ 4,999	79,232	\$115,505	\$9,667	836,140	8,940
\$ 5,000 - \$ 9,999	189,561	\$601,122	\$32,221	4,025,746	97,672
\$ 10,000 - \$ 19,999	335,220	\$2,669,823	\$143,509	11,707,222	704,668
\$ 20,000 - \$ 29,999	329,579	\$2,981,484	\$141,250	6,550,051	1,884,785
\$ 30,000 - \$ 39,999	281,286	\$1,499,211	\$121,150	1,110,627	2,462,394
\$ 40,000 - \$ 49,999	199,752	\$217,005	\$54,970	0	2,322,734
\$ 50,000 - \$ 59,999	127,866	\$0	\$0	0	1,800,223
\$ 60,000 - \$ 74,999	106,741	\$0	\$0	0	1,760,398
\$ 75,000 - \$ 99,999	79,374	\$0	\$0	0	1,592,979
\$ 100,000 - \$ 124,999	33,569	\$0	\$0	0	776,126
\$ 125,000 - \$ 149,999	17,662	\$0	\$0	0	417,241
\$ 150,000 - \$ 199,999	17,817	\$0	\$0	0	433,744
\$ 200,000 - \$ 249,999	9,218	\$0	\$0	0	230,854
\$ 250,000 - \$ 499,999	15,658	\$0	\$0	0	415,453
\$ 500,000 - \$ 999,999	6,600	\$0	\$0	0	155,873
\$1,000,000 And Over	5,212	\$0	\$0	0	43,292
<b>Total</b>	<b>1,967,388</b>	<b>\$8,208,862</b>	<b>\$521,513</b>	<b>24,986,636</b>	<b>15,135,572</b>

**TABLE 13 (Continued)**  
**TOTAL PAY AND NO-PAY 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>	45,574	\$2,016	\$479,423	297,544	1,205,530
<b>\$ 1 - \$ 2,999</b>	87,467	\$492	\$84,123	4,136	25,237
<b>\$ 3,000 - \$ 4,999</b>	79,232	\$1,177	\$71,605	387	13,303
<b>\$ 5,000 - \$ 9,999</b>	189,561	\$54,109	\$253,124	36,386	48,652
<b>\$ 10,000 - \$ 19,999</b>	335,220	\$960,229	\$550,331	283,064	144,136
<b>\$ 20,000 - \$ 29,999</b>	329,579	\$3,784,279	\$469,482	536,274	198,355
<b>\$ 30,000 - \$ 39,999</b>	281,286	\$6,608,044	\$362,777	835,457	137,924
<b>\$ 40,000 - \$ 49,999</b>	199,752	\$6,927,806	\$280,950	863,485	147,522
<b>\$ 50,000 - \$ 59,999</b>	127,866	\$6,266,438	\$194,752	862,291	98,518
<b>\$ 60,000 - \$ 74,999</b>	106,741	\$6,814,158	\$194,252	1,267,130	228,859
<b>\$ 75,000 - \$ 99,999</b>	79,374	\$7,265,668	\$169,226	1,901,714	390,469
<b>\$ 100,000 - \$ 124,999</b>	33,569	\$4,252,148	\$78,291	1,588,004	331,423
<b>\$ 125,000 - \$ 149,999</b>	17,662	\$2,629,924	\$49,420	1,581,242	184,830
<b>\$ 150,000 - \$ 199,999</b>	17,817	\$3,154,397	\$59,273	2,469,003	378,055
<b>\$ 200,000 - \$ 249,999</b>	9,218	\$2,011,101	\$27,673	2,028,300	834,219
<b>\$ 250,000 - \$ 499,999</b>	15,658	\$5,258,465	\$48,648	7,539,550	1,622,663
<b>\$ 500,000 - \$ 999,999</b>	6,600	\$4,482,439	\$18,411	8,714,856	1,623,955
<b>\$1,000,000 And Over</b>	5,212	\$8,343,829	\$52,355	51,353,801	4,373,998
<b>Total</b>	<b>1,967,388</b>	<b>\$68,816,719</b>	<b>\$3,444,116</b>	<b>82,162,624</b>	<b>11,987,648</b>

**STATISTICAL APPENDIX  
RESIDENT RETURNS**

**TABLE 1-R  
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)	40,647	\$0	\$1,953,951	89,127	8,334	\$213,790
\$ 1 - \$ 2,999	77,388	\$127,922,527	\$44,990,363	112,422	8,832	\$73,752
\$ 3,000 - \$ 4,999	70,920	\$284,287,792	\$154,500,904	98,762	9,828	\$91,270
\$ 5,000 - \$ 9,999	173,250	\$1,288,904,479	\$886,841,636	246,738	34,049	\$4,833,258
\$ 10,000 - \$ 19,999	310,679	\$4,654,179,302	\$3,489,792,506	447,583	106,005	\$74,331,590
\$ 20,000 - \$ 29,999	306,289	\$7,640,927,488	\$5,947,232,115	406,454	131,586	\$213,477,596
\$ 30,000 - \$ 39,999	261,948	\$9,107,885,138	\$7,096,045,841	327,782	136,249	\$312,282,157
\$ 40,000 - \$ 49,999	184,626	\$8,246,189,903	\$6,354,457,350	225,153	112,516	\$308,548,415
\$ 50,000 - \$ 59,999	116,258	\$6,346,204,490	\$4,821,566,905	142,093	79,884	\$249,489,177
\$ 60,000 - \$ 74,999	94,353	\$6,286,677,557	\$4,710,977,921	117,542	72,862	\$259,681,036
\$ 75,000 - \$ 99,999	67,497	\$5,771,840,940	\$4,253,713,218	86,899	58,478	\$252,408,359
\$ 100,000 - \$ 124,999	27,133	\$3,007,820,823	\$2,180,978,979	36,087	25,532	\$138,781,210
\$ 125,000 - \$ 149,999	13,516	\$1,841,838,890	\$1,319,583,494	18,328	12,621	\$88,055,741
\$ 150,000 - \$ 199,999	12,993	\$2,231,678,009	\$1,584,036,898	18,181	12,416	\$110,040,985
\$ 200,000 - \$ 249,999	6,327	\$1,408,558,930	\$982,274,978	8,699	6,262	\$70,926,422
\$ 250,000 - \$ 499,999	9,573	\$3,231,872,115	\$2,205,093,092	13,467	9,958	\$163,495,693
\$ 500,000 - \$ 999,999	3,094	\$2,088,120,658	\$1,396,784,178	4,447	3,320	\$103,493,952
\$1,000,000 And Over	1,289	\$3,244,138,621	\$2,207,589,823	2,002	1,204	\$131,057,786
<b>Total</b>	<b>1,777,780</b>	<b>\$66,809,047,662</b>	<b>\$49,638,414,152</b>	<b>2,401,766</b>	<b>829,936</b>	<b>\$2,481,282,189</b>



**TABLE 2-R  
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)	234	\$0	\$1,325,001	292	58	\$213,790
\$ 1 - \$ 2,999	849	\$1,535,707	\$3,209,539	1,030	63	\$73,752
\$ 3,000 - \$ 4,999	3,157	\$13,745,631	\$13,642,618	3,322	91	\$91,270
\$ 5,000 - \$ 9,999	72,323	\$569,873,859	\$442,168,684	79,459	2,530	\$4,833,258
\$ 10,000 - \$ 19,999	237,182	\$3,627,046,353	\$2,849,817,309	289,409	38,480	\$74,331,590
\$ 20,000 - \$ 29,999	293,931	\$7,347,211,871	\$5,815,488,549	379,889	122,125	\$213,477,596
\$ 30,000 - \$ 39,999	257,283	\$8,946,738,195	\$7,038,648,001	319,436	134,012	\$312,282,157
\$ 40,000 - \$ 49,999	181,990	\$8,128,849,791	\$6,306,325,655	220,689	111,451	\$308,548,415
\$ 50,000 - \$ 59,999	114,624	\$6,257,035,081	\$4,782,193,094	139,400	79,175	\$249,489,177
\$ 60,000 - \$ 74,999	92,971	\$6,194,519,635	\$4,667,771,930	115,196	72,161	\$259,681,036
\$ 75,000 - \$ 99,999	66,427	\$5,679,763,191	\$4,208,036,810	85,031	57,808	\$252,408,359
\$ 100,000 - \$ 124,999	26,633	\$2,952,449,871	\$2,150,888,957	35,213	25,181	\$138,781,210
\$ 125,000 - \$ 149,999	13,238	\$1,803,791,294	\$1,299,474,834	17,804	12,449	\$88,055,741
\$ 150,000 - \$ 199,999	12,690	\$2,179,717,461	\$1,555,736,722	17,637	12,195	\$110,040,985
\$ 200,000 - \$ 249,999	6,178	\$1,375,408,668	\$964,072,313	8,416	6,147	\$70,926,422
\$ 250,000 - \$ 499,999	9,306	\$3,140,722,252	\$2,160,112,825	12,941	9,757	\$163,495,693
\$ 500,000 - \$ 999,999	2,968	\$2,003,486,225	\$1,356,980,350	4,198	3,222	\$103,493,952
\$1,000,000 And Over	1,217	\$2,944,130,782	\$2,020,407,066	1,836	1,155	\$131,057,786
<b>Total</b>	<b>1,393,201</b>	<b>\$63,166,025,867</b>	<b>\$47,636,300,257</b>	<b>1,731,198</b>	<b>688,060</b>	<b>\$2,481,282,189</b>

**TABLE 3-R  
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)	40,413	\$0	\$628,950	88,835	8,276	\$0
\$ 1 - \$ 2,999	76,539	\$126,386,820	\$41,780,824	111,392	8,769	\$0
\$ 3,000 - \$ 4,999	67,763	\$270,542,161	\$140,858,286	95,440	9,737	\$0
\$ 5,000 - \$ 9,999	100,927	\$719,030,620	\$444,672,952	167,279	31,519	\$0
\$ 10,000 - \$ 19,999	73,497	\$1,027,132,949	\$639,975,197	158,174	67,525	\$0
\$ 20,000 - \$ 29,999	12,358	\$293,715,617	\$131,743,566	26,565	9,461	\$0
\$ 30,000 - \$ 39,999	4,665	\$161,146,943	\$57,397,840	8,346	2,237	\$0
\$ 40,000 - \$ 49,999	2,636	\$117,340,112	\$48,131,695	4,464	1,065	\$0
\$ 50,000 - \$ 59,999	1,634	\$89,169,409	\$39,373,811	2,693	709	\$0
\$ 60,000 - \$ 74,999	1,382	\$92,157,922	\$43,205,991	2,346	701	\$0
\$ 75,000 - \$ 99,999	1,070	\$92,077,749	\$45,676,408	1,868	670	\$0
\$ 100,000 - \$ 124,999	500	\$55,370,952	\$30,090,022	874	351	\$0
\$ 125,000 - \$ 149,999	278	\$38,047,596	\$20,108,660	524	172	\$0
\$ 150,000 - \$ 199,999	303	\$51,960,548	\$28,300,176	544	221	\$0
\$ 200,000 - \$ 249,999	149	\$33,150,262	\$18,202,665	283	115	\$0
\$ 250,000 - \$ 499,999	267	\$91,149,863	\$44,980,267	526	201	\$0
\$ 500,000 - \$ 999,999	126	\$84,634,433	\$39,803,828	249	98	\$0
\$1,000,000 And Over	72	\$300,007,839	\$187,182,757	166	49	\$0
<b>Total</b>	<b>384,579</b>	<b>\$3,643,021,795</b>	<b>\$2,002,113,895</b>	<b>670,568</b>	<b>141,876</b>	<b>\$0</b>

**TABLE 4-R  
TOTAL SINGLE RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	83	\$0	\$8,406	91	1	\$24,122
\$ 1 - \$ 2,999	168	\$363,666	\$92,534	173	4	\$5,393
\$ 3,000 - \$ 4,999	387	\$1,594,612	\$908,446	390	2	\$15,456
\$ 5,000 - \$ 9,999	35,465	\$280,393,155	\$207,089,822	36,017	151	\$2,110,522
\$ 10,000 - \$ 19,999	108,511	\$1,651,613,348	\$1,306,328,461	124,218	12,759	\$34,032,552
\$ 20,000 - \$ 29,999	123,972	\$3,082,705,739	\$2,448,232,338	165,266	49,969	\$87,545,972
\$ 30,000 - \$ 39,999	91,317	\$3,162,505,085	\$2,474,691,695	120,208	34,808	\$108,587,782
\$ 40,000 - \$ 49,999	54,050	\$2,406,701,579	\$1,839,179,730	70,375	18,771	\$89,569,157
\$ 50,000 - \$ 59,999	30,004	\$1,634,940,297	\$1,218,601,872	39,328	10,224	\$63,179,939
\$ 60,000 - \$ 74,999	21,647	\$1,438,986,385	\$1,050,647,113	28,763	7,086	\$57,899,971
\$ 75,000 - \$ 99,999	12,742	\$1,083,529,626	\$777,508,576	17,415	4,089	\$46,241,280
\$ 100,000 - \$ 124,999	4,504	\$498,254,143	\$353,536,859	6,359	1,410	\$22,784,500
\$ 125,000 - \$ 149,999	2,079	\$283,066,063	\$200,655,274	2,998	659	\$13,466,465
\$ 150,000 - \$ 199,999	1,903	\$325,875,240	\$231,478,804	2,764	523	\$16,404,562
\$ 200,000 - \$ 249,999	799	\$176,779,307	\$123,782,921	1,151	260	\$9,195,227
\$ 250,000 - \$ 499,999	1,145	\$383,329,067	\$270,737,484	1,655	331	\$20,689,085
\$ 500,000 - \$ 999,999	363	\$244,342,075	\$166,771,944	531	101	\$12,718,058
\$1,000,000 And Over	143	\$431,134,604	\$317,781,332	204	49	\$19,638,577
<b>Total</b>	<b>489,282</b>	<b>\$17,086,113,991</b>	<b>\$12,988,033,611</b>	<b>617,906</b>	<b>141,197</b>	<b>\$604,108,620</b>

**TABLE 5-R  
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)	16,545	\$0	\$123,278	25,245	1,427	\$0
\$ 1 - \$ 2,999	44,303	\$76,615,020	\$13,984,663	55,669	5,651	\$0
\$ 3,000 - \$ 4,999	43,446	\$174,137,209	\$89,712,840	53,252	6,821	\$0
\$ 5,000 - \$ 9,999	67,662	\$481,019,691	\$321,330,877	95,042	21,784	\$0
\$ 10,000 - \$ 19,999	44,008	\$612,702,076	\$406,766,328	84,333	46,866	\$0
\$ 20,000 - \$ 29,999	5,366	\$127,801,773	\$54,525,128	9,711	4,805	\$0
\$ 30,000 - \$ 39,999	1,983	\$68,265,062	\$17,756,875	3,296	544	\$0
\$ 40,000 - \$ 49,999	999	\$44,513,132	\$13,751,005	1,565	140	\$0
\$ 50,000 - \$ 59,999	591	\$32,290,677	\$12,096,986	889	87	\$0
\$ 60,000 - \$ 74,999	395	\$26,163,149	\$9,937,047	584	65	\$0
\$ 75,000 - \$ 99,999	226	\$19,244,052	\$7,469,221	336	33	\$0
\$ 100,000 - \$ 124,999	97	\$10,681,537	\$4,898,344	139	16	\$0
\$ 125,000 - \$ 149,999	50	\$6,768,783	\$2,762,401	80	8	\$0
\$ 150,000 - \$ 199,999	43	\$7,306,318	\$3,341,376	66	16	\$0
\$ 200,000 - \$ 249,999	16	\$3,704,861	\$2,062,395	28	5	\$0
\$ 250,000 - \$ 499,999	45	\$15,443,247	\$5,484,371	63	7	\$0
\$ 500,000 - \$ 999,999	23	\$14,861,834	\$8,788,157	34	12	\$0
\$1,000,000 And Over	11	\$30,747,624	\$16,499,075	15	1	\$0
<b>Total</b>	<b>225,809</b>	<b>\$1,752,266,045</b>	<b>\$991,290,367</b>	<b>330,347</b>	<b>88,288</b>	<b>\$0</b>

**TABLE 6-R  
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)	30	\$0	\$164,025	71	37	\$144,549
\$ 1 - \$ 2,999	2	\$2,091	\$267,144	4	3	\$19,703
\$ 3,000 - \$ 4,999	3	\$14,018	\$8,827	6	3	\$546
\$ 5,000 - \$ 9,999	21	\$183,706	\$132,961	46	1	\$15,277
\$ 10,000 - \$ 19,999	7,356	\$124,832,923	\$83,256,776	19,876	2,330	\$1,318,374
\$ 20,000 - \$ 29,999	18,249	\$459,022,643	\$340,330,778	44,378	17,751	\$9,270,719
\$ 30,000 - \$ 39,999	16,128	\$560,683,791	\$427,328,512	37,306	18,636	\$16,805,147
\$ 40,000 - \$ 49,999	12,063	\$539,709,336	\$410,814,606	26,976	14,727	\$18,727,541
\$ 50,000 - \$ 59,999	8,723	\$477,741,347	\$360,157,873	19,302	10,767	\$17,797,724
\$ 60,000 - \$ 74,999	9,205	\$616,892,718	\$463,246,073	20,020	11,923	\$24,532,527
\$ 75,000 - \$ 99,999	8,767	\$753,992,523	\$555,537,103	18,882	11,872	\$31,601,773
\$ 100,000 - \$ 124,999	4,180	\$463,729,680	\$333,564,708	9,025	6,088	\$20,258,558
\$ 125,000 - \$ 149,999	2,224	\$302,990,426	\$213,055,278	4,801	3,205	\$13,525,299
\$ 150,000 - \$ 199,999	2,407	\$412,689,044	\$285,211,356	5,325	3,406	\$18,919,345
\$ 200,000 - \$ 249,999	1,092	\$244,186,016	\$166,323,003	2,365	1,619	\$11,445,556
\$ 250,000 - \$ 499,999	1,899	\$646,745,574	\$429,253,248	4,116	3,102	\$31,451,301
\$ 500,000 - \$ 999,999	653	\$443,385,810	\$292,040,457	1,392	1,031	\$21,309,209
\$1,000,000 And Over	303	\$702,114,187	\$462,787,686	681	394	\$27,224,386
<b>Total</b>	<b>93,305</b>	<b>\$6,748,915,833</b>	<b>\$4,823,480,414</b>	<b>214,572</b>	<b>106,895</b>	<b>\$264,367,534</b>

**TABLE 7-R  
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>	15,836	\$0	\$29,049	51,270	6,065	\$0
<b>\$ 1 - \$ 2,999</b>	6,883	\$10,316,245	\$54,558	23,409	1,570	\$0
<b>\$ 3,000 - \$ 4,999</b>	5,022	\$20,079,429	\$675,095	16,803	1,383	\$0
<b>\$ 5,000 - \$ 9,999</b>	13,401	\$100,976,370	\$41,341,883	43,087	5,109	\$0
<b>\$ 10,000 - \$ 19,999</b>	20,769	\$295,377,801	\$168,738,658	61,805	15,519	\$0
<b>\$ 20,000 - \$ 29,999</b>	4,510	\$105,257,019	\$45,299,553	13,834	3,312	\$0
<b>\$ 30,000 - \$ 39,999</b>	1,166	\$40,155,096	\$7,681,482	3,327	985	\$0
<b>\$ 40,000 - \$ 49,999</b>	645	\$28,679,323	\$6,448,621	1,812	479	\$0
<b>\$ 50,000 - \$ 59,999</b>	405	\$22,127,014	\$4,886,783	1,107	292	\$0
<b>\$ 60,000 - \$ 74,999</b>	426	\$28,428,752	\$8,949,897	1,141	336	\$0
<b>\$ 75,000 - \$ 99,999</b>	410	\$35,342,154	\$13,339,975	1,061	372	\$0
<b>\$ 100,000 - \$ 124,999</b>	208	\$23,151,671	\$10,712,989	516	207	\$0
<b>\$ 125,000 - \$ 149,999</b>	126	\$17,334,253	\$8,631,918	326	105	\$0
<b>\$ 150,000 - \$ 199,999</b>	143	\$24,758,302	\$12,019,345	336	135	\$0
<b>\$ 200,000 - \$ 249,999</b>	90	\$19,888,094	\$10,174,311	206	81	\$0
<b>\$ 250,000 - \$ 499,999</b>	166	\$56,545,556	\$27,011,207	392	164	\$0
<b>\$ 500,000 - \$ 999,999</b>	69	\$47,650,725	\$17,693,300	176	57	\$0
<b>\$1,000,000 And Over</b>	52	\$229,104,165	\$142,129,294	139	44	\$0
<b>Total</b>	<b>70,327</b>	<b>\$1,105,171,969</b>	<b>\$525,817,918</b>	<b>220,747</b>	<b>36,215</b>	<b>\$0</b>

**TABLE 8-R  
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)	121	\$0	\$1,152,570	130	20	\$45,119
\$ 1 - \$ 2,999	679	\$1,169,950	\$2,849,861	853	56	\$48,656
\$ 3,000 - \$ 4,999	2,767	\$12,137,001	\$12,725,345	2,926	86	\$75,268
\$ 5,000 - \$ 9,999	36,837	\$289,296,998	\$234,945,901	43,396	2,378	\$2,707,459
\$ 10,000 - \$ 19,999	121,315	\$1,850,600,082	\$1,460,232,072	145,315	23,391	\$38,980,664
\$ 20,000 - \$ 29,999	151,710	\$3,805,483,489	\$3,026,925,433	170,245	54,405	\$116,660,905
\$ 30,000 - \$ 39,999	149,838	\$5,223,549,319	\$4,136,627,794	161,922	80,568	\$186,889,228
\$ 40,000 - \$ 49,999	115,877	\$5,182,438,876	\$4,056,331,319	123,338	77,953	\$200,251,717
\$ 50,000 - \$ 59,999	75,897	\$4,144,353,437	\$3,203,433,349	80,770	58,184	\$168,511,514
\$ 60,000 - \$ 74,999	62,119	\$4,138,640,532	\$3,153,878,744	66,413	53,152	\$177,248,538
\$ 75,000 - \$ 99,999	44,918	\$3,842,241,042	\$2,874,991,131	48,734	41,847	\$174,565,306
\$ 100,000 - \$ 124,999	17,949	\$1,990,466,048	\$1,463,787,390	19,829	17,683	\$95,738,152
\$ 125,000 - \$ 149,999	8,935	\$1,217,734,805	\$885,764,282	10,005	8,585	\$61,063,977
\$ 150,000 - \$ 199,999	8,380	\$1,441,153,177	\$1,039,046,562	9,548	8,266	\$74,717,078
\$ 200,000 - \$ 249,999	4,287	\$954,443,345	\$673,966,389	4,900	4,268	\$50,285,639
\$ 250,000 - \$ 499,999	6,262	\$2,110,647,611	\$1,460,122,093	7,170	6,324	\$111,355,307
\$ 500,000 - \$ 999,999	1,952	\$1,315,758,340	\$898,167,949	2,275	2,090	\$69,466,685
\$1,000,000 And Over	771	\$1,810,881,991	\$1,239,838,048	951	712	\$84,194,823
<b>Total</b>	<b>810,614</b>	<b>\$39,330,996,043</b>	<b>\$29,824,786,232</b>	<b>898,720</b>	<b>439,968</b>	<b>\$1,612,806,035</b>

**TABLE 9-R  
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>	8,032	\$0	\$476,623	12,320	784	\$0
<b>\$ 1 - \$ 2,999</b>	25,353	\$39,455,555	\$27,741,603	32,314	1,548	\$0
<b>\$ 3,000 - \$ 4,999</b>	19,295	\$76,325,523	\$50,470,351	25,385	1,533	\$0
<b>\$ 5,000 - \$ 9,999</b>	19,864	\$137,034,559	\$82,000,192	29,150	4,626	\$0
<b>\$ 10,000 - \$ 19,999</b>	8,720	\$119,053,072	\$64,470,211	12,036	5,140	\$0
<b>\$ 20,000 - \$ 29,999</b>	2,482	\$60,656,825	\$31,918,885	3,020	1,344	\$0
<b>\$ 30,000 - \$ 39,999</b>	1,516	\$52,726,785	\$31,959,483	1,723	708	\$0
<b>\$ 40,000 - \$ 49,999</b>	992	\$44,147,657	\$27,932,069	1,087	446	\$0
<b>\$ 50,000 - \$ 59,999</b>	638	\$34,751,718	\$22,390,042	697	330	\$0
<b>\$ 60,000 - \$ 74,999</b>	561	\$37,566,021	\$24,319,047	621	300	\$0
<b>\$ 75,000 - \$ 99,999</b>	434	\$37,491,543	\$24,867,212	471	265	\$0
<b>\$ 100,000 - \$ 124,999</b>	195	\$21,537,744	\$14,478,689	219	128	\$0
<b>\$ 125,000 - \$ 149,999</b>	102	\$13,944,560	\$8,714,341	118	59	\$0
<b>\$ 150,000 - \$ 199,999</b>	117	\$19,895,928	\$12,939,455	142	70	\$0
<b>\$ 200,000 - \$ 249,999</b>	43	\$9,557,307	\$5,965,959	49	29	\$0
<b>\$ 250,000 - \$ 499,999</b>	56	\$19,161,060	\$12,484,689	71	30	\$0
<b>\$ 500,000 - \$ 999,999</b>	34	\$22,121,874	\$13,322,371	39	29	\$0
<b>\$1,000,000 And Over</b>	9	\$40,156,050	\$28,554,388	12	4	\$0
<b>Total</b>	<b>88,443</b>	<b>\$785,583,781</b>	<b>\$485,005,610</b>	<b>119,474</b>	<b>17,373</b>	<b>\$0</b>



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

<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>ADAIR</b>	4,918	\$147,341,439	\$112,821,101	7,104	2,218	\$5,017,401
<b>ADAMS</b>	2,521	\$82,776,912	\$63,803,264	3,675	1,071	\$2,493,336
<b>ALLAMAKEE</b>	8,400	\$236,915,697	\$179,374,880	12,015	4,214	\$7,067,793
<b>APPANOOSE</b>	7,023	\$183,070,307	\$141,621,962	10,225	3,328	\$6,304,208
<b>AUDUBON</b>	3,766	\$115,415,755	\$91,251,385	5,468	1,571	\$4,459,730
<b>BENTON</b>	15,762	\$557,995,855	\$424,313,160	20,959	7,377	\$21,532,680
<b>BLACK HAWK</b>	73,425	\$2,735,787,862	\$2,013,440,965	99,223	32,080	\$102,091,206
<b>BOONE</b>	15,660	\$550,606,951	\$412,162,898	21,158	6,898	\$20,582,119
<b>BREMER</b>	14,471	\$555,989,788	\$415,653,618	19,737	6,264	\$21,476,003
<b>BUCHANAN</b>	12,304	\$403,910,894	\$309,710,391	16,617	6,201	\$14,679,827
<b>BUENA VISTA</b>	11,693	\$380,784,075	\$295,232,406	16,545	6,953	\$14,290,768
<b>BUTLER</b>	8,918	\$282,676,760	\$215,978,536	12,514	3,692	\$10,356,943
<b>CALHOUN</b>	6,181	\$194,538,598	\$152,298,955	8,872	2,449	\$7,532,597
<b>CARROLL</b>	13,668	\$469,898,030	\$360,050,815	18,640	6,240	\$17,213,144
<b>CASS</b>	8,447	\$252,255,203	\$192,291,350	12,294	3,653	\$9,023,192
<b>CEDAR</b>	11,376	\$396,266,731	\$302,180,191	15,428	4,880	\$15,226,682
<b>CERRO GORDO</b>	27,226	\$948,998,744	\$704,113,296	36,952	11,051	\$34,775,112
<b>CHEROKEE</b>	7,463	\$236,831,681	\$184,752,427	10,573	3,094	\$8,924,322
<b>CHICKASAW</b>	7,783	\$280,421,781	\$219,934,562	10,665	3,489	\$11,376,858

(Continued)

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

<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>
CLARKE	5,391	\$151,847,343	\$116,739,571	7,656	2,790	\$5,111,663
CLAY	10,868	\$379,370,325	\$286,871,482	14,870	4,599	\$14,343,589
CLAYTON	10,687	\$309,876,868	\$238,100,081	15,147	4,651	\$9,733,686
CLINTON	28,976	\$938,583,862	\$712,628,173	39,746	13,328	\$34,617,240
CRAWFORD	9,408	\$288,069,355	\$225,195,119	13,522	5,988	\$10,503,124
DALLAS	35,127	\$1,822,112,800	\$1,311,802,959	44,432	18,391	\$72,182,691
DAVIS	4,409	\$121,427,879	\$93,718,226	6,479	2,648	\$4,196,672
DECATUR	3,931	\$100,100,196	\$75,370,868	5,852	1,987	\$3,138,139
DELAWARE	10,966	\$337,507,992	\$260,760,258	14,931	5,231	\$12,264,406
DES MOINES	24,499	\$831,861,755	\$629,766,148	34,196	11,080	\$29,210,322
DICKINSON	11,318	\$456,574,087	\$326,097,427	16,005	3,936	\$16,205,100
DUBUQUE	57,221	\$2,102,579,761	\$1,557,540,274	76,439	26,376	\$75,920,710
EMMET	5,974	\$181,074,592	\$142,147,549	8,310	2,685	\$6,382,850
FAYETTE	11,658	\$344,560,276	\$269,293,601	16,662	5,381	\$12,828,401
FLOYD	9,546	\$296,153,514	\$228,536,060	13,193	4,408	\$10,877,162
FRANKLIN	6,124	\$203,542,685	\$156,389,940	8,823	3,244	\$7,722,313
FREMONT	4,309	\$141,045,959	\$109,665,529	6,127	1,900	\$4,602,624
GREENE	5,804	\$191,022,608	\$147,457,020	8,275	2,613	\$7,448,884
GRUNDY	7,616	\$294,643,269	\$225,281,854	10,382	3,249	\$11,984,259

(Continued)

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

<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>
GUTHRIE	6,436	\$221,079,829	\$164,986,361	9,157	2,864	\$8,063,148
HAMILTON	9,551	\$362,260,761	\$271,810,785	13,330	4,343	\$13,556,012
HANCOCK	6,878	\$213,257,602	\$166,939,995	9,502	3,039	\$7,864,687
HARDIN	10,655	\$370,774,414	\$286,703,286	15,028	4,494	\$13,722,170
HARRISON	8,573	\$290,132,550	\$217,535,975	11,929	4,005	\$7,836,505
HENRY	11,421	\$354,618,002	\$270,859,897	15,675	5,356	\$12,919,974
HOWARD	6,005	\$175,886,668	\$135,139,050	8,441	2,802	\$5,381,218
HUMBOLDT	6,034	\$212,689,977	\$163,964,337	8,479	2,637	\$8,388,042
IDA	4,530	\$158,721,903	\$123,222,478	6,398	2,001	\$5,900,665
IOWA	10,609	\$398,789,132	\$297,534,338	14,321	4,763	\$12,996,031
JACKSON	11,895	\$358,434,346	\$278,372,350	16,519	5,190	\$13,022,410
JASPER	21,820	\$730,407,861	\$550,129,279	29,655	9,584	\$27,156,630
JEFFERSON	8,897	\$333,211,097	\$240,911,782	12,171	3,651	\$11,644,798
JOHNSON	71,904	\$3,142,658,604	\$2,274,313,987	89,780	28,622	\$123,089,100
JONES	11,637	\$372,930,918	\$286,172,682	16,124	4,976	\$13,834,579
KEOKUK	6,188	\$177,555,117	\$139,147,478	8,834	2,821	\$6,430,838
KOSSUTH	9,971	\$340,239,586	\$264,896,982	14,033	4,211	\$12,835,338
LEE	20,289	\$633,454,509	\$483,137,758	28,534	9,082	\$22,797,216
LINN	127,552	\$5,364,632,855	\$3,886,645,326	167,061	58,120	\$206,097,918

(Continued)

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

<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>
LOUISA	6,539	\$204,225,609	\$156,833,645	8,981	3,654	\$7,550,957
LUCAS	5,012	\$140,100,413	\$107,584,013	7,168	2,428	\$5,071,692
LYON	6,962	\$231,443,039	\$180,154,955	9,480	3,618	\$8,160,318
MADISON	8,894	\$334,841,236	\$248,300,852	12,001	4,502	\$12,791,368
MAHASKA	12,740	\$431,237,797	\$327,155,847	17,424	5,937	\$15,594,944
MARION	19,476	\$701,008,164	\$521,098,019	26,532	9,549	\$26,300,042
MARSHALL	23,007	\$759,902,382	\$574,580,864	32,095	12,045	\$28,000,193
MILLS	8,077	\$307,684,362	\$225,620,167	10,851	3,809	\$8,180,430
MITCHELL	6,355	\$201,662,474	\$157,431,410	9,086	2,991	\$6,850,143
MONONA	5,234	\$169,155,821	\$130,852,655	7,675	2,347	\$6,388,481
MONROE	4,327	\$130,061,381	\$99,095,695	6,229	2,007	\$4,664,312
MONTGOMERY	6,359	\$191,087,148	\$147,334,339	9,056	2,941	\$6,784,217
MUSCATINE	25,716	\$957,121,899	\$721,866,784	34,362	13,077	\$37,058,810
OBRIEN	9,053	\$295,642,289	\$229,709,365	12,643	4,049	\$11,040,026
OSCEOLA	3,984	\$119,057,384	\$93,186,255	5,473	1,876	\$4,078,869
PAGE	8,920	\$276,246,546	\$213,663,269	12,587	3,727	\$10,157,495
PALO ALTO	5,658	\$181,961,467	\$141,378,186	8,077	2,478	\$6,581,511
PLYMOUTH	15,424	\$596,288,650	\$459,465,885	20,839	7,791	\$21,961,235
POCAHONTAS	4,498	\$145,369,022	\$115,876,651	6,466	1,911	\$5,560,854

(Continued)

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

<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>POLK</b>	255,569	\$11,463,048,900	\$8,281,421,063	330,887	125,027	\$450,307,568
<b>POTTAWATTAMIE</b>	52,594	\$1,952,071,781	\$1,430,522,661	71,809	25,735	\$50,056,317
<b>POWESHIEK</b>	11,220	\$413,285,397	\$307,313,627	15,512	4,673	\$15,524,470
<b>RINGGOLD</b>	2,670	\$71,860,465	\$53,065,293	4,008	1,195	\$2,295,981
<b>SAC</b>	6,360	\$203,519,708	\$161,005,930	9,085	2,737	\$7,959,829
<b>SCOTT</b>	96,560	\$4,110,293,499	\$2,993,482,277	130,050	46,292	\$156,253,753
<b>SHELBY</b>	7,707	\$252,816,592	\$192,360,146	10,790	3,405	\$8,933,822
<b>SIOUX</b>	18,981	\$718,187,065	\$542,205,086	25,640	10,585	\$26,588,341
<b>STORY</b>	46,763	\$1,897,509,733	\$1,394,782,597	59,990	18,226	\$71,977,351
<b>TAMA</b>	10,132	\$320,674,412	\$248,210,646	14,348	4,963	\$12,254,273
<b>TAYLOR</b>	3,287	\$90,504,020	\$72,068,978	4,859	1,516	\$3,194,914
<b>UNION</b>	7,223	\$205,944,275	\$156,851,184	10,291	3,192	\$7,113,659
<b>VAN BUREN</b>	4,170	\$111,799,964	\$86,185,008	6,196	1,968	\$3,797,662
<b>WAPELLO</b>	19,500	\$602,378,539	\$460,625,929	27,806	9,882	\$22,076,178
<b>WARREN</b>	26,803	\$1,070,319,058	\$789,177,297	34,878	12,983	\$41,210,081
<b>WASHINGTON</b>	13,041	\$424,382,269	\$318,922,097	18,005	6,323	\$15,260,225
<b>WAYNE</b>	3,290	\$90,483,425	\$70,592,515	4,877	1,513	\$3,095,298
<b>WEBSTER</b>	21,294	\$722,260,183	\$551,757,926	29,394	9,976	\$27,752,030
<b>WINNEBAGO</b>	7,136	\$222,185,825	\$172,625,941	9,911	2,999	\$8,000,274

(Continued)

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

<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>WINNESHIEK</b>	11,972	\$383,916,322	\$287,620,668	16,505	5,131	\$13,466,399
<b>WOODBURY</b>	57,117	\$1,989,751,190	\$1,497,500,536	77,530	31,593	\$69,643,632
<b>WORTH</b>	4,670	\$147,229,168	\$114,657,157	6,409	1,927	\$5,070,561
<b>WRIGHT</b>	7,804	\$254,354,869	\$197,498,307	11,279	3,589	\$9,438,639
<b>Total</b>	1,777,780	\$66,809,047,662	\$49,638,414,152	2,401,766	829,936	\$2,481,282,189

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deductions</b>	<b>Itemized Deduction</b>	<b>Taxable Income</b>	<b>Tax Paid</b>
<b>\$ (NO AGI)</b>	8,412	\$0	\$9,937,119	85,708,463	1,599,933	\$138,703
<b>\$ 1 - \$ 2,999</b>	19,570	\$30,513,146	\$-3,857,295	14,406,756	27,886,843	\$59,371
<b>\$ 3,000 - \$ 4,999</b>	14,656	\$58,577,259	\$261,543	19,248,677	44,255,002	\$60,438
<b>\$ 5,000 - \$ 9,999</b>	36,836	\$278,144,212	\$9,884,459	84,584,836	196,083,661	\$1,900,935
<b>\$ 10,000 - \$ 19,999</b>	107,510	\$1,648,132,625	\$104,698,352	487,229,238	1,109,446,265	\$26,872,081
<b>\$ 20,000 - \$ 29,999</b>	148,002	\$3,728,178,054	\$270,404,962	826,846,570	2,672,576,903	\$96,377,517
<b>\$ 30,000 - \$ 39,999</b>	162,422	\$5,674,389,277	\$470,841,355	1,049,217,156	4,184,088,276	\$181,598,946
<b>\$ 40,000 - \$ 49,999</b>	135,155	\$6,049,548,530	\$571,155,542	1,003,901,499	4,491,246,025	\$215,493,020
<b>\$ 50,000 - \$ 59,999</b>	93,106	\$5,087,784,343	\$538,528,374	800,085,834	3,759,399,749	\$192,631,612
<b>\$ 60,000 - \$ 74,999</b>	79,903	\$5,328,335,562	\$623,465,226	810,644,318	3,904,725,151	\$213,645,611
<b>\$ 75,000 - \$ 99,999</b>	60,006	\$5,136,622,648	\$677,496,359	748,196,830	3,719,743,352	\$219,569,703
<b>\$ 100,000 - \$ 124,999</b>	24,803	\$2,750,575,773	\$413,735,961	378,288,964	1,963,765,324	\$124,484,869
<b>\$ 125,000 - \$ 149,999</b>	12,455	\$1,697,256,239	\$281,558,806	222,487,361	1,197,366,971	\$79,636,930
<b>\$ 150,000 - \$ 199,999</b>	11,999	\$2,061,330,130	\$376,525,869	251,932,752	1,438,733,521	\$99,707,402
<b>\$ 200,000 - \$ 249,999</b>	5,931	\$1,320,724,786	\$271,531,771	147,759,456	906,831,492	\$65,257,407
<b>\$ 250,000 - \$ 499,999</b>	9,078	\$3,067,685,651	\$719,035,182	298,105,537	2,064,833,660	\$152,838,090
<b>\$ 500,000 - \$ 999,999</b>	3,002	\$2,029,005,461	\$535,318,103	172,358,244	1,347,311,348	\$100,002,371
<b>\$1,000,000 And Over</b>	1,277	\$3,223,348,659	\$825,928,641	217,976,869	2,190,409,058	\$130,018,656
<b>Total</b>	934,123	\$49,170,152,355	\$6,696,450,329	7,618,979,360	35,220,302,534	\$1,900,293,662

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deductions</b>	<b>Standard Deduction</b>	<b>Taxable Income</b>	<b>Tax Paid</b>
<b>\$ (NO AGI)</b>	32,235	\$0	\$3,573,214	86,691,977	354,018	\$75,087
<b>\$ 1 - \$ 2,999</b>	57,818	\$97,409,381	\$-571,462	83,641,961	17,103,520	\$14,381
<b>\$ 3,000 - \$ 4,999</b>	56,264	\$225,710,533	\$-214,771	115,944,183	110,245,902	\$30,832
<b>\$ 5,000 - \$ 9,999</b>	136,414	\$1,010,760,267	\$19,408,245	301,634,195	690,757,975	\$2,932,323
<b>\$ 10,000 - \$ 19,999</b>	203,169	\$3,006,046,677	\$132,952,526	494,555,575	2,380,346,241	\$47,459,509
<b>\$ 20,000 - \$ 29,999</b>	158,287	\$3,912,749,434	\$256,576,195	383,344,242	3,274,655,212	\$117,100,079
<b>\$ 30,000 - \$ 39,999</b>	99,526	\$3,433,495,861	\$287,425,017	234,752,295	2,911,957,565	\$130,683,211
<b>\$ 40,000 - \$ 49,999</b>	49,471	\$2,196,641,373	\$218,179,592	116,179,368	1,863,211,325	\$93,055,395
<b>\$ 50,000 - \$ 59,999</b>	23,152	\$1,258,420,147	\$141,248,363	55,359,135	1,062,167,156	\$56,857,565
<b>\$ 60,000 - \$ 74,999</b>	14,450	\$958,341,995	\$118,706,075	35,557,627	806,252,770	\$46,035,425
<b>\$ 75,000 - \$ 99,999</b>	7,491	\$635,218,292	\$82,770,781	18,856,259	533,969,866	\$32,838,656
<b>\$ 100,000 - \$ 124,999</b>	2,330	\$257,245,050	\$34,361,734	5,767,020	217,213,655	\$14,296,341
<b>\$ 125,000 - \$ 149,999</b>	1,061	\$144,582,651	\$19,938,905	2,534,359	122,216,523	\$8,418,811
<b>\$ 150,000 - \$ 199,999</b>	994	\$170,347,879	\$22,758,444	2,431,528	145,303,377	\$10,333,583
<b>\$ 200,000 - \$ 249,999</b>	396	\$87,834,144	\$11,563,956	933,049	75,443,486	\$5,669,015
<b>\$ 250,000 - \$ 499,999</b>	495	\$164,186,464	\$22,730,542	1,196,490	140,259,432	\$10,657,603
<b>\$ 500,000 - \$ 999,999</b>	92	\$59,115,197	\$9,434,123	208,244	49,472,830	\$3,491,581
<b>\$1,000,000 And Over</b>	12	\$20,789,962	\$3,575,397	33,800	17,180,765	\$1,039,130
<b>Total</b>	<b>843,657</b>	<b>\$17,638,895,307</b>	<b>\$1,384,416,876</b>	<b>1,939,621,307</b>	<b>14,418,111,618</b>	<b>\$580,988,527</b>



**TABLE 13-R  
TOTAL PAY AND NO-PAY 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>	40,647	\$51,771	\$7,852	277,403	23,833
<b>\$ 1 - \$ 2,999</b>	77,388	\$65,791	\$9,423	450,240	4,062
<b>\$ 3,000 - \$ 4,999</b>	70,920	\$109,759	\$8,922	801,782	8,856
<b>\$ 5,000 - \$ 9,999</b>	173,250	\$578,448	\$29,946	3,882,469	96,769
<b>\$ 10,000 - \$ 19,999</b>	310,679	\$2,592,860	\$134,950	11,312,711	698,393
<b>\$ 20,000 - \$ 29,999</b>	306,289	\$2,883,773	\$131,616	6,297,376	1,870,417
<b>\$ 30,000 - \$ 39,999</b>	261,948	\$1,452,301	\$112,574	1,066,399	2,448,424
<b>\$ 40,000 - \$ 49,999</b>	184,626	\$210,706	\$52,004	0	2,308,847
<b>\$ 50,000 - \$ 59,999</b>	116,258	\$0	\$0	0	1,786,745
<b>\$ 60,000 - \$ 74,999</b>	94,353	\$0	\$0	0	1,751,342
<b>\$ 75,000 - \$ 99,999</b>	67,497	\$0	\$0	0	1,582,112
<b>\$ 100,000 - \$ 124,999</b>	27,133	\$0	\$0	0	766,867
<b>\$ 125,000 - \$ 149,999</b>	13,516	\$0	\$0	0	412,362
<b>\$ 150,000 - \$ 199,999</b>	12,993	\$0	\$0	0	427,625
<b>\$ 200,000 - \$ 249,999</b>	6,327	\$0	\$0	0	226,912
<b>\$ 250,000 - \$ 499,999</b>	9,573	\$0	\$0	0	408,104
<b>\$ 500,000 - \$ 999,999</b>	3,094	\$0	\$0	0	151,192
<b>\$1,000,000 And Over</b>	1,289	\$0	\$0	0	43,292
<b>Total</b>	<b>1,777,780</b>	<b>\$7,945,409</b>	<b>\$487,287</b>	<b>24,088,380</b>	<b>15,016,154</b>

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

AGI Class	Number of Taxpayers	Out of State Credit	Motor Fuel Credit	Other Nonrefundable Credits	Other Refundable Credits
\$ (NO AGI)	40,647	\$2,016	\$472,757	297,519	1,167,362
\$ 1 - \$ 2,999	77,388	\$483	\$83,488	4,136	11,105
\$ 3,000 - \$ 4,999	70,920	\$1,177	\$71,594	387	12,479
\$ 5,000 - \$ 9,999	173,250	\$52,207	\$252,646	35,259	47,780
\$ 10,000 - \$ 19,999	310,679	\$939,393	\$547,480	265,787	134,480
\$ 20,000 - \$ 29,999	306,289	\$3,749,311	\$468,360	521,105	174,224
\$ 30,000 - \$ 39,999	261,948	\$6,577,354	\$362,660	808,462	134,896
\$ 40,000 - \$ 49,999	184,626	\$6,872,955	\$279,424	842,629	146,457
\$ 50,000 - \$ 59,999	116,258	\$6,232,753	\$194,046	830,598	91,747
\$ 60,000 - \$ 74,999	94,353	\$6,767,305	\$193,586	1,215,404	159,836
\$ 75,000 - \$ 99,999	67,497	\$7,204,951	\$168,729	1,829,040	376,337
\$ 100,000 - \$ 124,999	27,133	\$4,237,642	\$78,015	1,540,980	321,961
\$ 125,000 - \$ 149,999	13,516	\$2,616,030	\$49,058	1,474,398	168,602
\$ 150,000 - \$ 199,999	12,993	\$3,108,864	\$58,750	2,323,463	334,703
\$ 200,000 - \$ 249,999	6,327	\$1,983,448	\$27,013	1,886,206	235,421
\$ 250,000 - \$ 499,999	9,573	\$5,182,328	\$46,998	6,944,594	984,389
\$ 500,000 - \$ 999,999	3,094	\$4,469,920	\$17,795	8,110,285	1,224,645
\$1,000,000 And Over	1,289	\$8,248,397	\$43,959	48,578,053	3,720,711
<b>Total</b>	<b>1,777,780</b>	<b>\$68,246,534</b>	<b>\$3,416,358</b>	<b>77,508,305</b>	<b>9,447,135</b>

## 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 2009.

### INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Number Of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amounts
2,091	\$11,677,455.36	\$1,342,404.23	\$3,732,845.61	\$16,752,705.20