

2009
IOWA INDIVIDUAL INCOME TAX
ANNUAL STATISTICAL REPORT

2009 RETURNS FILED IN 2010

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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.

TABLE OF CONTENTS

<u>DESCRIPTION</u>	<u>PAGE NUMBER</u>
INTRODUCTION	1
OVERVIEW OF RELEVANT FEATURES OF TAX LAW - TAX YEAR 2009	2
REVIEW OF 2009 TAX YEAR.....	7
INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS.....	13
HISTORICAL TRENDS IN FILINGS, INCOME AND TAX LIABILITY	14

STATISTICAL APPENDIX

GLOSSARY OF TERMS.....	15
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ALL RETURNS

Table 1: Total Pay and No Pay Returns.....	16
Table 2: Total Pay Returns	17
Table 3: Total No Pay Returns.....	18
Table 4: Total Single Pay Returns	19
Table 5: Total Single No Pay Returns	20
Table 6: Total Married Joint Pay Returns.....	21
Table 7: Total Married Joint No Pay Returns.....	22
Table 8: Total Married Separate Pay Returns.....	23
Table 9: Total Married Separate No Pay Returns	24
Table 10: Total Pay and No Pay Returns by County	25
Table 11: Total Returns by Itemized Deduction.....	30
Table 12: Total Returns by Standard Deduction.....	31
Table 13: Total Pay and No Pay Returns by Credit.....	32
Table 14: Total Pay and No Pay Returns by Taxable Income	34
Table 15: Total Pay Returns by Taxable Income.....	35
Table 16: Total No Pay Returns by Taxable Income.....	36

RESIDENT RETURNS

Table 1-R: Resident Pay and No Pay Returns 37

Table 2-R: Resident Pay Returns 38

Table 3-R: Resident No Pay Returns 39

Table 4-R: Resident Single Pay Returns 40

Table 5-R: Resident Single No Pay Returns 41

Table 6-R: Resident Married Joint Pay Returns 42

Table 7-R: Resident Married Joint No Pay Returns 43

Table 8-R: Resident Married Separate Pay Returns 44

Table 9-R: Resident Married Separate No Pay Returns 45

Table 10-R: Resident Pay and No Pay Returns by County 46

Table 11-R: Resident Returns by Itemized Deduction 51

Table 12-R: Resident Returns by Standard Deduction 52

Table 13-R: Resident Pay and No Pay Returns by Credit 53

Table 14-R: Total Pay and No Pay Returns by Taxable Income 55

Table 15-R: Total Pay Returns by Taxable Income 56

Table 16-R: Total No Pay Returns by Taxable Income 57

INCOME TAX ABATEMENT 58

INTRODUCTION

For tax year 2009 a total of \$2.6 billion in Iowa tax liability was reported by 1.9 million taxpayers on returns filed during 2010. The reported tax was based on \$95.7 billion in Iowa adjusted gross income and \$71.2 billion in net taxable income. This report provides a summary of data obtained from 2009 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 2009 income.
- A statistical summary of information reported on 2009 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 2009. 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 2009 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 2009

The key features of the 2009 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 2009, 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 website: www.iowa.gov/tax/taxlaw/creditstudy.html.

Tax Year 2009 Law Changes:

Several important Iowa tax law changes applicable to tax year 2009 include:

- The income tax brackets in the rate schedule were indexed upward by a factor of 2.0 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 \$1,780; up from \$1,750 in tax year 2008. For all other filing statuses the standard deduction was \$4,390; up from \$4,310 the prior year.
- Beginning in 2007, Iowa began to phase-out the tax on taxable Social Security benefits. Each year taxpayers will compute their taxable benefits (based on pre-1993 federal law) and reduce the calculation by a certain percentage. For tax year 2009, the percentage reduction increased to from 32% to 43%. The reduction in taxable social security will increase each year until the tax on Social Security benefits is completely phased out in tax year 2014.
- The filing thresholds for taxpayers age 65 and older were increased. For single persons age 65 and older, the income ceiling for not being required to file a return was increased from \$18,000 to \$24,000. For married taxpayers age 65 and older, the income ceiling was increased from \$24,000 to \$32,000. In the case of married taxpayers the \$32,000 threshold applies even if only one spouse is age 65 or older.
- The new filing thresholds for taxpayers age 65 and older 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. In 2009, the threshold increased from \$24,000 to \$32,000 for taxpayers age 65 and older.
- For single taxpayers age 65 and older and not claimed as a dependents on another Iowa return, tax liability is limited such that it cannot reduce net income (plus any pension exclusion and social security exclusion) below a certain income level. In 2009, this amount increased from \$18,000 to \$24,000.

- Iowa did not couple with the Internal Revenue Code changes for tax year 2009. Some of the federal provisions that were not adopted by Iowa include:
 - The adjustment to income for educator expenses.
 - The adjustment to income for tuition and fees.
 - The election to deduct state sales and use taxes paid in lieu of the itemized deduction for state income tax.
 - Itemized deductions for casualty losses without the 10% adjusted gross income limitation or the \$100 floor.
 - Expensing of qualified disaster expenses for small businesses.
 - Bonus depreciation for qualified disaster property.
 - Waiver of limitations on itemized deductions for charitable contributions for Midwestern Disaster Relief.
 - Tax free treatment of IRS distributions donated to charity.
 - Look-back election for the earned income tax credit for individuals in the Midwestern disaster area.
 - The exclusion of the first \$2,400 of unemployment compensation.
 - The increased section 179 expensing and the 50% bonus depreciation.

- Federal payments resulting from the first-time home buyer credit and the \$250 payment to social security recipients, veterans and railroad retirees were not to be included as federal refunds in computing net federal tax deductions. However, the recovery rebate credit received in 2009 was to be included as a federal refund.

- A new nonrefundable Redevelopment Tax Credit is available for redevelopment projects relating to brownfield sites (sites that have potential environmental contamination) and grayfield sites (sites with infrastructure in place but the property's current use is outdated). The credit is equal to 12% of investment in a grayfield site and 24% of investment in a brownfield site. The credits increase to 15% and 30% of investment respectively if the redevelopment meets the "green development" standards established by the state building code commissioner. Investments made prior to January 1, 2009 or after June 30, 2010 do not qualify. The total amount of credit available to the program is \$1 million, and the maximum credit for one project is \$100,000. Any credit in excess of tax liability may be credited to the tax liability for the next five years or until depleted, which ever comes earlier.

- A new refundable Ethanol Promotion Tax Credit is available to retail dealers of ethanol blended gasoline. The Ethanol Promotion Tax Credit program replaces the Ethanol Blended Gasoline Tax Credit. The credit rate is based on the ratio of pure ethanol gallons and pure biodiesel gallons sold to total gasoline gallons sold by the taxpayer and whether the taxpayer sold more or less than 200,000 total gasoline gallons in a year. Once the credit rate for the taxpayer has been determined, the credit amount is calculated separately for each retail motor fuel site. A retailer may claim the Ethanol Promotion Tax Credit even if the dealer claims an E85 Gasoline Promotion Tax Credit for the same tax year for the same ethanol gallons sold.

- The following tax credits were deleted from the 2009 income tax form:
 - Assistive Device Credit (repealed effective July 1, 2009 for individual income tax)
 - Ethanol Blended Gasoline Credit (replaced by Ethanol Promotion Tax Credit)
 - Soy-based Transformer Fluid Tax Credit

Filing Requirements

For 2009, 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 \$24,000 or less, or married taxpayers with at least one spouse age 65 or older with income of \$32,000 or less were no longer required to file an Iowa return.

Net Income Definition

Iowa net income is defined as federal adjusted gross income with certain modifications (section 422.7 Iowa Code, 2011). 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 2009 federal return were also required to be reported on the 2009 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 2009:

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 \$1,780 for single filers and for each married individual filing separately. A standard deduction of \$4,390 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 2009 Iowa returns was subject to the following rates:

<u>Rate</u>		<u>Taxable Income</u>		<u>Rate</u>		<u>Taxable Income</u>
0.36%	from	\$ 0	through \$ 1,407	6.48%	from	\$ 21,105 through \$ 28,140
0.72%	from	\$ 1,407	through \$ 2,814	6.80%	from	\$ 28,140 through \$ 42,210
2.43%	from	\$ 2,814	through \$ 5,628	7.92%	from	\$ 42,210 through \$ 63,315
4.50%	from	\$ 5,628	through \$ 12,663	8.98%		in excess of \$ 63,315
6.12%	from	\$ 12,663	through \$ 21,105			

Note: Taxpayers other than single filers have the option of subtracting \$13,500 (\$32,000 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 2009:

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. Finally, an additional twenty dollar credit was allowed for individuals who were 65 years 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 or 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 2009 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 48 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 2009 tax year, a total of \$11.3 billion in federal taxes were deducted.

Additional Taxes – Approximately 200 individuals paid the special tax on lump sum distributions, which totaled \$39,500. The Iowa minimum tax is imposed, for the most part, on the same tax preference items and adjustments on which the federal minimum tax is imposed, and is equal to the excess of the minimum tax calculation over the amount owed under the progressive rates or the alternate tax (less nonrefundable credits). The Iowa minimum tax was reported by 17,900 taxpayers and amounted to \$7.0 million. School district surtax collections declined in 2009, with 295 districts out of 362 school districts receiving approximately \$92.1 million in revenue from this state-collected revenue source. In 2008, 297 districts imposed the surtax and received approximately \$96.5 million. One county (Appanoose) imposes a local surtax to fund emergency medical services. Appanoose County received approximately \$63,200 from this surtax.

Tax Credits - Chart 1 documents the utilization of the tax credits allowed on the 2009 return. Excluding the exemption credits, the non-resident/part year resident credits, and the out-of-state tax credit, approximately \$140.6 million in credits were claimed on 2009 returns, compared with approximately \$146.4 million in 2008.

Check-offs – A total of 93,600 contributions amounted to approximately \$396,200 for the five check-off line items provided on the 2009 tax return. (See Chart 1).

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

	<u>FIRST EFFECTIVE TAX YEAR</u>	<u>CHARACTERISTICS</u>	<u>IMPACT IN 2009</u>
A. <u>ADDITIONAL TAXES</u>			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distribution.	172 Taxpayers \$39,500
Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that minimum tax exceeds regular tax.	17,900 Taxpayers \$7.0 Million
School District Surtax	1976	Up to 20% of State tax in authorizing districts.	770,700 Households in 295 School Districts \$92.1 Million
Emergency Medical Services Surtax	1992	Up to 1% of State tax in authorizing counties.	5,500 Taxpayers in 1 County (Appanoose) \$63,200
B. <u>CREDITS APPLICABLE TO TAX</u>			
Tuition and Textbook Tax Credit	1987	25% of the first \$1,000 of qualifying expenses per dependent. Maximum credit of \$250 for each dependent.	194,200 Taxpayers \$15.2 Million
Iowa New Jobs Tax Credit	1985	6% of wages paid to new employees by qualifying employer.	Not separately identified (See Note #1 pg. 12)
Minimum Tax Credit	1989	Credit against regular tax to the extent that regular tax exceeds the alternative minimum tax.	Not separately identified (See Note #1 pg. 12)
S Corp and Franchise Tax Credits	1997	Credit available to qualifying resident shareholders of value added corporations.	Not separately identified (See Note #1 pg. 12)
Investment Tax Credit	1997	Credit to eligible business for up to 10% of investment in real property.	Not separately identified (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.	Not separately identified (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)	Not separately identified (See Note #1 pg. 12)

<u>FIRST EFFECTIVE TAX YEAR</u>		<u>CHARACTERISTICS</u>	<u>IMPACT IN 2009</u>
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.	Not separately identified (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.	Not separately identified (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.	Not separately identified (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.	Not separately identified (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.	Not separately identified (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.	Not separately identified (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.	Not separately identified (see Note #1 pg. 12)

	<u>FIRST EFFECTIVE TAX YEAR</u>	<u>CHARACTERISTICS</u>	<u>IMPACT IN 2009</u>
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.	Not separately identified (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.	Not separately identified (See Note #1 pg. 12)
Redevelopment Tax Credit	2009	Credit relating to redevelopment of "brownfield" and "grayfield" property. Credit percentage based on type of property and whether or not a "green development" standard was met. The total amount of credit available to the program is \$1 million and the maximum credit for one project is \$100,000.	Not separately identified (See Note #1 pg. 12)
<u>C. CREDITS THAT ARE REFUNDABLE</u>			
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.	33,800 Taxpayers \$7.9 Million
Early Childhood Development Tax Credit	2006	25% of qualified early childhood development expenses for dependents age three to five. Household income must be less than \$45,000. The credit may not be taken if the Child and Dependent Care Tax Credit is claimed.	4,000 Taxpayers \$0.6 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.	225,400 Taxpayers \$28.4 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.	Not separately identified (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.	26,900 Taxpayers \$3.2 Million

<u>FIRST EFFECTIVE TAX YEAR</u>	<u>CHARACTERISTICS</u>	<u>IMPACT IN 2009</u>	
Historic Preservation Tax Credit	2000	Credit of 25% of qualifying rehabilitation costs for eligible property.	Not separately identified (See Note #2 pg. 12)
Ethanol Promotion Tax Credit (replaces previous Ethanol Blended Gasoline Credit)	2009	Credit for retail gasoline dealers of ethanol blended gasoline. The amount of the credit is based on the amount of pure ethanol gallons sold and pure biodiesel as well as the total number of gasoline gallons sold. Credits are computed separately for each retail site and may be claimed even if a retailer claims an E85 gasoline promotion tax credit for the tax credit for the same gallons sold.	Not separately identified (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.	Not separately identified (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 for a given retail location.	Not separately identified (See Note #2 pg. 12)
Claim of Right Tax Credit	1996	Credit for income repaid in 2009 reported on a prior year tax return.	Not separately identified (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.	Not separately identified (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.	Not separately identified (See Note #2 pg. 12)

	<u>FIRST EFFECTIVE TAX YEAR</u>	<u>CHARACTERISTICS</u>	<u>IMPACT IN 2009</u>
D. CONTRIBUTIONS			
Election Campaign Check-off	1972	Taxpayer may designate \$1.50 of state tax (\$3.00 if joint) to major party of choice.	70,500 returns \$105,735
Fish and Wildlife Check-off	1982	Taxpayers may contribute any amount of \$1 or more of their own money to the Fish/Wildlife Protection Fund.	7,500 returns \$111,500
State Fair Check-off	1993	Taxpayers may contribute any amount of \$1 or more of their own money to the State Fairgrounds Renovation Fund.	5,500 returns \$66,100
Combined Iowa Volunteer Firefighters Check-off and	2004	Taxpayers may contribute any amount of \$1 or more of their own money to be divided evenly between the Iowa Volunteer Firefighters Fund and the Veterans Trust Fund.	4,800 returns \$55,400
Veterans Trust Contribution Check-off	2006		
Child Abuse Prevention Check-off	2008	Taxpayers may contribute any amount of \$1 or more of their own money to the Child Abuse Prevention Fund.	5,300 returns \$57,500

NOTES:

1. This credit is included among all “other” nonrefundable credits on line 53 of the 2009 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 2009, total “other” nonrefundable credits were claimed by 19,900 taxpayers and amounted to \$72.3 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 2009 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 2009, total “other” refundable credits were claimed by 2,200 taxpayers and amounted to \$13.0 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 2009

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	\$0.3		\$0.0	\$0.3	
\$1 -	\$5,000	\$428.9	\$0.2	0.05%	\$400.7	\$0.2	0.05%
\$5,000 -	\$10,000	\$1,338.1	\$5.1	0.38%	\$1,251.3	\$5.0	0.40%
\$10,000 -	\$20,000	\$4,984.1	\$76.5	1.53%	\$4,649.0	\$74.1	1.59%
\$20,000 -	\$30,000	\$8,247.6	\$224.3	2.72%	\$7,684.5	\$217.6	2.83%
\$30,000 -	\$40,000	\$9,510.2	\$319.1	3.36%	\$8,866.8	\$310.7	3.50%
\$40,000 -	\$50,000	\$8,668.3	\$315.9	3.64%	\$8,020.7	\$307.4	3.83%
\$50,000 -	\$60,000	\$6,930.1	\$263.4	3.80%	\$6,346.6	\$256.3	4.04%
\$60,000 -	\$75,000	\$7,091.4	\$276.6	3.90%	\$6,337.4	\$267.9	4.23%
\$75,000 -	\$100,000	\$6,664.3	\$264.7	3.97%	\$5,728.0	\$254.9	4.45%
\$100,000	and over	\$41,794.2	\$812.0	1.94%	\$15,470.8	\$743.6	4.81%
Total		\$95,657.2	\$2,558.1	2.67%	\$64,755.8	\$2,438.0	3.76%

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 conditions have led to increases (or decreases) in taxable income and tax liabilities as well. In tax year 2009, adjusted gross income and taxable income declined by -9.1% and -5.7% respectively, with a smaller decline in tax liabilities (-2.9%). Additional data suggests that larger percentage declines occurred among nonresidents as AGI fell by -19.5%, taxable income fell by -15.7% and computed tax fell by -22.1%. Among resident taxpayers, adjusted gross income fell by -3.1%, taxable income fell by -0.5% and computed tax fell by -1.7%.

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>
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
2009	1,929,464	\$95,657,155,487	\$71,170,498,003	\$2,558,124,627

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>
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%
2008-09	-1.93%	-9.06%	-5.65%	-2.90%

(*) Historical numbers were revised in the 2008 report for tax years 2003-2007.

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.

Other Nonrefundable Credits— from line 53 IA 1040 (these credits may not be claimed if filing IA 1040A). These credits include: the Iowa New Jobs Tax Credit, the Minimum Tax Credit, the S Corp and Franchise Tax Credits, the Investment Tax Credit, the Housing Investment Tax Credit, the Endow Iowa Tax Credit, the Economic Development Region Revolving Fund Tax Credit, the Venture Capital Tax Credits, the School Tuition Organization Tax Credit, the Wind Energy Production Tax Credit, the Renewable Energy Credit, the Agricultural Assets Transfer Tax Credit, the Film Expenditure Tax Credit, the Film Investment Tax Credit, the Charitable Conservation Contribution tax Credit, and the Redevelopment Tax Credit.

Other Refundable Credits— from line 66 IA 1040 (these credits may not be claimed if filing IA 1040A). These credits include: the Research Activities Credit, the Historic Preservation Tax Credit, the Ethanol Promotion Tax Credit, the E85 Gasoline Promotion Tax Credit, the Biodiesel Blended Fuel Tax Credit, the Claim of Right Tax Credit, the Refundable Investment Tax Credit, and the Wage-Benefit Tax Credit.

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

Note: It is possible for some taxpayers to report no adjusted gross income or taxable income, yet incur a tax liability. This could occur through net federal refund situations or lump sum or minimum tax liabilities. Conversely, some taxpayers may report large amounts of income yet owe no tax. This can occur through large federal tax deductions, itemized deductions, or tax credits. A common situation occurs with nonresidents with large all-source income, but little Iowa source income, in which their nonresident credits greatly reduce or eliminate their Iowa tax liabilities.

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)	51,620	\$0	\$3,960,886	113,978	10,507	\$318,247
\$ 1 - \$ 2,999	83,843	\$135,936,832	\$48,429,085	123,173	9,367	\$95,595
\$ 3,000 - \$ 4,999	73,054	\$292,914,302	\$159,868,998	102,373	9,842	\$138,481
\$ 5,000 - \$ 9,999	179,526	\$1,338,073,120	\$936,233,767	255,249	37,368	\$5,149,482
\$ 10,000 - \$ 19,999	332,440	\$4,984,069,219	\$3,897,393,042	477,968	120,002	\$76,480,968
\$ 20,000 - \$ 29,999	330,853	\$8,247,632,059	\$6,608,116,827	443,204	151,920	\$224,290,396
\$ 30,000 - \$ 39,999	273,662	\$9,510,235,150	\$7,592,640,798	346,517	146,458	\$319,144,978
\$ 40,000 - \$ 49,999	194,025	\$8,668,336,383	\$6,821,525,224	239,676	116,957	\$315,876,934
\$ 50,000 - \$ 59,999	126,946	\$6,930,110,195	\$5,373,166,327	156,300	86,270	\$263,365,935
\$ 60,000 - \$ 74,999	106,434	\$7,091,398,000	\$5,402,989,026	133,831	81,396	\$276,556,847
\$ 75,000 - \$ 99,999	77,882	\$6,664,319,189	\$4,968,561,712	102,446	66,162	\$264,680,259
\$ 100,000 - \$ 124,999	32,610	\$3,614,685,264	\$2,642,150,626	45,029	29,534	\$144,718,029
\$ 125,000 - \$ 149,999	16,574	\$2,259,479,775	\$1,628,887,051	23,578	15,002	\$89,434,392
\$ 150,000 - \$ 199,999	16,722	\$2,875,293,006	\$2,045,212,590	24,394	15,597	\$112,567,051
\$ 200,000 - \$ 249,999	8,717	\$1,941,247,244	\$1,360,259,158	13,079	8,400	\$74,155,561
\$ 250,000 - \$ 499,999	14,494	\$4,951,550,926	\$3,400,010,791	22,471	14,636	\$165,757,061
\$ 500,000 - \$ 999,999	5,768	\$3,949,724,303	\$2,683,679,746	9,357	6,104	\$102,585,876
\$1,000,000 And Over	4,294	\$22,202,150,520	\$15,597,412,349	7,597	4,225	\$122,808,535
Total	1,929,464	\$95,657,155,487	\$71,170,498,003	2,640,220	929,747	\$2,558,124,627

**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)	302	\$0	\$2,587,388	361	58	\$318,247
\$ 1 - \$ 2,999	1,188	\$2,131,087	\$4,049,265	1,600	75	\$95,595
\$ 3,000 - \$ 4,999	3,523	\$15,245,861	\$15,328,072	3,923	124	\$138,481
\$ 5,000 - \$ 9,999	72,333	\$569,670,975	\$454,478,228	77,640	2,714	\$5,149,482
\$ 10,000 - \$ 19,999	237,152	\$3,626,056,256	\$2,949,822,889	273,817	43,298	\$76,480,968
\$ 20,000 - \$ 29,999	306,873	\$7,667,761,691	\$6,230,077,750	392,542	139,405	\$224,290,396
\$ 30,000 - \$ 39,999	263,411	\$9,156,082,228	\$7,371,423,360	330,350	142,292	\$319,144,978
\$ 40,000 - \$ 49,999	187,170	\$8,362,347,231	\$6,623,988,881	229,595	114,228	\$315,876,934
\$ 50,000 - \$ 59,999	122,262	\$6,674,086,710	\$5,202,140,279	149,554	84,042	\$263,365,935
\$ 60,000 - \$ 74,999	101,853	\$6,784,920,521	\$5,194,568,997	126,993	79,003	\$276,556,847
\$ 75,000 - \$ 99,999	73,623	\$6,297,191,954	\$4,714,473,319	95,882	63,551	\$264,680,259
\$ 100,000 - \$ 124,999	30,296	\$3,356,429,454	\$2,463,087,407	41,256	27,803	\$144,718,029
\$ 125,000 - \$ 149,999	15,179	\$2,068,673,069	\$1,496,835,179	21,224	13,972	\$89,434,392
\$ 150,000 - \$ 199,999	15,048	\$2,586,445,283	\$1,844,983,050	21,469	14,226	\$112,567,051
\$ 200,000 - \$ 249,999	7,695	\$1,713,610,955	\$1,202,906,946	11,220	7,471	\$74,155,561
\$ 250,000 - \$ 499,999	12,333	\$4,198,127,895	\$2,867,615,577	18,462	12,648	\$165,757,061
\$ 500,000 - \$ 999,999	4,648	\$3,174,416,030	\$2,130,890,431	7,181	5,009	\$102,585,876
\$1,000,000 And Over	3,023	\$12,405,922,448	\$8,414,982,912	5,082	2,978	\$122,808,535
Total	1,457,912	\$78,659,119,648	\$59,184,239,930	1,808,151	752,897	\$2,558,124,627

**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)	51,318	\$0	\$1,373,498	113,617	10,449	\$0
\$ 1 - \$ 2,999	82,655	\$133,805,745	\$44,379,820	121,573	9,292	\$0
\$ 3,000 - \$ 4,999	69,531	\$277,668,441	\$144,540,926	98,450	9,718	\$0
\$ 5,000 - \$ 9,999	107,193	\$768,402,145	\$481,755,539	177,609	34,654	\$0
\$ 10,000 - \$ 19,999	95,288	\$1,358,012,963	\$947,570,153	204,151	76,704	\$0
\$ 20,000 - \$ 29,999	23,980	\$579,870,368	\$378,039,077	50,662	12,515	\$0
\$ 30,000 - \$ 39,999	10,251	\$354,152,922	\$221,217,438	16,167	4,166	\$0
\$ 40,000 - \$ 49,999	6,855	\$305,989,152	\$197,536,343	10,081	2,729	\$0
\$ 50,000 - \$ 59,999	4,684	\$256,023,485	\$171,026,048	6,746	2,228	\$0
\$ 60,000 - \$ 74,999	4,581	\$306,477,479	\$208,420,029	6,838	2,393	\$0
\$ 75,000 - \$ 99,999	4,259	\$367,127,235	\$254,088,393	6,564	2,611	\$0
\$ 100,000 - \$ 124,999	2,314	\$258,255,810	\$179,063,219	3,773	1,731	\$0
\$ 125,000 - \$ 149,999	1,395	\$190,806,706	\$132,051,872	2,354	1,030	\$0
\$ 150,000 - \$ 199,999	1,674	\$288,847,723	\$200,229,540	2,925	1,371	\$0
\$ 200,000 - \$ 249,999	1,022	\$227,636,289	\$157,352,212	1,859	929	\$0
\$ 250,000 - \$ 499,999	2,161	\$753,423,031	\$532,395,214	4,009	1,988	\$0
\$ 500,000 - \$ 999,999	1,120	\$775,308,273	\$552,789,315	2,176	1,095	\$0
\$1,000,000 And Over	1,271	\$9,796,228,072	\$7,182,429,437	2,515	1,247	\$0
Total	471,552	\$16,998,035,839	\$11,986,258,073	832,069	176,850	\$0

**TABLE 4
TOTAL SINGLE PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	88	\$0	\$84,308	91	1	\$49,515
\$ 1 - \$ 2,999	104	\$215,407	\$97,508	106	1	\$10,671
\$ 3,000 - \$ 4,999	340	\$1,425,374	\$869,690	340	0	\$11,256
\$ 5,000 - \$ 9,999	36,536	\$289,607,710	\$221,114,187	36,868	178	\$2,371,145
\$ 10,000 - \$ 19,999	111,636	\$1,692,908,854	\$1,387,346,630	121,993	14,813	\$35,943,786
\$ 20,000 - \$ 29,999	131,087	\$3,259,540,565	\$2,651,673,014	174,021	57,845	\$92,510,416
\$ 30,000 - \$ 39,999	93,744	\$3,244,834,470	\$2,594,656,335	123,556	37,712	\$111,053,410
\$ 40,000 - \$ 49,999	55,931	\$2,490,837,970	\$1,943,043,721	72,585	19,848	\$91,686,622
\$ 50,000 - \$ 59,999	32,079	\$1,748,678,163	\$1,328,472,466	41,712	10,932	\$66,252,145
\$ 60,000 - \$ 74,999	23,684	\$1,573,604,530	\$1,167,811,028	31,279	7,914	\$60,985,062
\$ 75,000 - \$ 99,999	14,558	\$1,240,560,985	\$894,843,804	19,767	4,760	\$48,948,256
\$ 100,000 - \$ 124,999	5,226	\$576,881,271	\$410,427,585	7,262	1,618	\$23,476,480
\$ 125,000 - \$ 149,999	2,352	\$320,289,537	\$226,968,882	3,289	645	\$12,999,980
\$ 150,000 - \$ 199,999	2,236	\$383,111,659	\$270,230,684	3,207	647	\$16,159,259
\$ 200,000 - \$ 249,999	1,065	\$237,075,481	\$164,931,861	1,504	281	\$9,750,983
\$ 250,000 - \$ 499,999	1,610	\$547,107,348	\$379,162,529	2,265	421	\$21,716,349
\$ 500,000 - \$ 999,999	519	\$350,540,828	\$237,879,811	746	134	\$11,437,135
\$1,000,000 And Over	416	\$1,907,857,219	\$1,309,949,094	590	103	\$16,495,315
Total	513,211	\$19,865,077,371	\$15,189,563,137	641,181	157,853	\$621,857,785

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	20,183	\$0	\$217,872	31,357	1,425	\$0
\$ 1 - \$ 2,999	46,411	\$79,375,453	\$14,330,787	58,732	5,780	\$0
\$ 3,000 - \$ 4,999	44,879	\$180,178,882	\$93,038,708	55,222	6,536	\$0
\$ 5,000 - \$ 9,999	70,988	\$506,664,916	\$339,714,746	99,513	23,546	\$0
\$ 10,000 - \$ 19,999	53,961	\$764,606,876	\$558,314,151	102,757	52,498	\$0
\$ 20,000 - \$ 29,999	8,096	\$190,343,780	\$113,779,777	14,717	5,973	\$0
\$ 30,000 - \$ 39,999	2,475	\$85,394,653	\$39,389,317	3,894	819	\$0
\$ 40,000 - \$ 49,999	1,530	\$68,172,410	\$33,955,173	2,292	307	\$0
\$ 50,000 - \$ 59,999	907	\$49,601,349	\$27,732,071	1,280	173	\$0
\$ 60,000 - \$ 74,999	812	\$54,159,978	\$33,101,582	1,112	155	\$0
\$ 75,000 - \$ 99,999	594	\$50,901,513	\$31,978,087	801	121	\$0
\$ 100,000 - \$ 124,999	286	\$31,774,210	\$21,332,941	399	67	\$0
\$ 125,000 - \$ 149,999	156	\$21,288,059	\$13,989,215	214	34	\$0
\$ 150,000 - \$ 199,999	196	\$33,989,918	\$20,942,575	264	41	\$0
\$ 200,000 - \$ 249,999	103	\$22,926,520	\$15,181,126	144	33	\$0
\$ 250,000 - \$ 499,999	214	\$74,306,365	\$51,059,436	300	57	\$0
\$ 500,000 - \$ 999,999	118	\$80,160,252	\$53,177,575	166	26	\$0
\$1,000,000 And Over	182	\$1,908,064,365	\$1,382,416,983	265	48	\$0
Total	252,091	\$4,201,909,499	\$2,843,652,122	373,429	97,639	\$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)	36	\$0	\$491,775	79	24	\$101,980
\$ 1 - \$ 2,999	4	\$8,976	\$0	10	3	\$2,664
\$ 3,000 - \$ 4,999	1	\$4,495	\$105	4	0	\$2,587
\$ 5,000 - \$ 9,999	24	\$213,679	\$146,547	52	0	\$1,021
\$ 10,000 - \$ 19,999	5,906	\$103,424,933	\$73,715,802	13,201	2,914	\$1,082,216
\$ 20,000 - \$ 29,999	19,477	\$487,867,820	\$372,898,546	45,058	22,210	\$9,858,675
\$ 30,000 - \$ 39,999	18,882	\$657,111,135	\$513,075,167	44,618	22,217	\$18,115,404
\$ 40,000 - \$ 49,999	14,025	\$627,566,281	\$486,331,090	32,456	16,405	\$20,597,451
\$ 50,000 - \$ 59,999	10,290	\$563,422,981	\$431,423,964	23,233	12,236	\$19,783,971
\$ 60,000 - \$ 74,999	10,832	\$726,330,767	\$551,074,634	24,014	13,446	\$26,358,186
\$ 75,000 - \$ 99,999	10,812	\$931,463,309	\$691,327,214	23,945	13,696	\$34,302,049
\$ 100,000 - \$ 124,999	5,681	\$631,036,428	\$456,465,700	12,692	7,443	\$22,884,469
\$ 125,000 - \$ 149,999	3,202	\$437,534,118	\$310,880,544	7,237	4,097	\$15,593,621
\$ 150,000 - \$ 199,999	3,420	\$588,938,478	\$407,800,445	7,712	4,383	\$20,323,497
\$ 200,000 - \$ 249,999	1,929	\$430,111,703	\$293,410,937	4,383	2,558	\$15,015,923
\$ 250,000 - \$ 499,999	3,574	\$1,228,560,066	\$812,801,565	8,008	5,093	\$37,903,819
\$ 500,000 - \$ 999,999	1,489	\$1,022,578,177	\$672,427,304	3,387	2,068	\$24,813,090
\$1,000,000 And Over	1,174	\$5,604,865,771	\$3,715,294,143	2,745	1,478	\$32,641,619
Total	110,758	\$14,041,039,117	\$9,789,565,482	252,834	130,271	\$299,382,242

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)	20,241	\$0	\$419,150	65,596	8,013	\$0
\$ 1 - \$ 2,999	7,740	\$11,665,099	\$91,936	26,380	1,801	\$0
\$ 3,000 - \$ 4,999	5,543	\$22,199,361	\$705,422	18,529	1,548	\$0
\$ 5,000 - \$ 9,999	15,055	\$113,164,131	\$45,291,661	48,068	6,171	\$0
\$ 10,000 - \$ 19,999	26,364	\$382,001,131	\$242,128,164	80,904	17,950	\$0
\$ 20,000 - \$ 29,999	8,217	\$199,547,755	\$125,121,893	26,889	4,141	\$0
\$ 30,000 - \$ 39,999	2,071	\$70,270,470	\$32,666,880	5,935	1,585	\$0
\$ 40,000 - \$ 49,999	1,200	\$53,531,180	\$25,258,185	3,257	923	\$0
\$ 50,000 - \$ 59,999	894	\$48,915,360	\$26,943,366	2,295	764	\$0
\$ 60,000 - \$ 74,999	1,118	\$75,116,486	\$45,129,543	2,823	968	\$0
\$ 75,000 - \$ 99,999	1,332	\$115,487,464	\$75,956,212	3,192	1,244	\$0
\$ 100,000 - \$ 124,999	911	\$101,886,448	\$67,843,767	2,117	1,028	\$0
\$ 125,000 - \$ 149,999	591	\$80,876,254	\$55,347,585	1,388	614	\$0
\$ 150,000 - \$ 199,999	818	\$141,192,613	\$99,471,695	1,913	899	\$0
\$ 200,000 - \$ 249,999	560	\$124,878,098	\$87,119,450	1,298	638	\$0
\$ 250,000 - \$ 499,999	1,256	\$443,606,944	\$313,630,377	2,894	1,422	\$0
\$ 500,000 - \$ 999,999	701	\$488,327,167	\$349,014,219	1,660	798	\$0
\$1,000,000 And Over	806	\$5,432,227,063	\$4,028,780,209	1,906	975	\$0
Total	95,418	\$7,904,893,024	\$5,620,919,714	297,044	51,482	\$0

TABLE 8
TOTAL MARRIED SEPARATE PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	178	\$0	\$2,011,305	191	33	\$166,752
\$ 1 - \$ 2,999	1,080	\$1,906,704	\$3,951,757	1,484	71	\$82,260
\$ 3,000 - \$ 4,999	3,182	\$13,815,992	\$14,458,277	3,579	124	\$124,638
\$ 5,000 - \$ 9,999	35,773	\$279,849,586	\$233,217,494	40,720	2,536	\$2,777,316
\$ 10,000 - \$ 19,999	119,610	\$1,829,722,469	\$1,488,760,457	138,623	25,571	\$39,454,966
\$ 20,000 - \$ 29,999	156,309	\$3,920,353,306	\$3,205,506,190	173,463	59,350	\$121,921,305
\$ 30,000 - \$ 39,999	150,785	\$5,254,136,623	\$4,263,691,858	162,176	82,363	\$189,976,164
\$ 40,000 - \$ 49,999	117,214	\$5,243,942,980	\$4,194,614,070	124,554	77,975	\$203,592,861
\$ 50,000 - \$ 59,999	79,893	\$4,361,985,566	\$3,442,243,849	84,609	60,874	\$177,329,819
\$ 60,000 - \$ 74,999	67,337	\$4,484,985,224	\$3,475,683,335	71,700	57,643	\$189,213,599
\$ 75,000 - \$ 99,999	48,253	\$4,125,167,660	\$3,128,302,301	52,170	45,095	\$181,429,954
\$ 100,000 - \$ 124,999	19,389	\$2,148,511,755	\$1,596,194,122	21,302	18,742	\$98,357,080
\$ 125,000 - \$ 149,999	9,625	\$1,310,849,414	\$958,985,753	10,698	9,230	\$60,840,791
\$ 150,000 - \$ 199,999	9,392	\$1,614,395,146	\$1,166,951,921	10,550	9,196	\$76,084,295
\$ 200,000 - \$ 249,999	4,701	\$1,046,423,771	\$744,564,148	5,333	4,632	\$49,388,655
\$ 250,000 - \$ 499,999	7,149	\$2,422,460,481	\$1,675,651,483	8,189	7,134	\$106,136,893
\$ 500,000 - \$ 999,999	2,640	\$1,801,297,025	\$1,220,583,316	3,048	2,807	\$66,335,651
\$1,000,000 And Over	1,433	\$4,893,199,458	\$3,389,739,675	1,747	1,397	\$73,671,601
Total	833,943	\$44,753,003,160	\$34,205,111,311	914,136	464,773	\$1,636,884,600

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)	10,894	\$0	\$736,476	16,664	1,011	\$0
\$ 1 - \$ 2,999	28,504	\$42,765,193	\$29,957,097	36,461	1,711	\$0
\$ 3,000 - \$ 4,999	19,109	\$75,290,198	\$50,796,796	24,699	1,634	\$0
\$ 5,000 - \$ 9,999	21,150	\$148,573,098	\$96,749,132	30,028	4,937	\$0
\$ 10,000 - \$ 19,999	14,963	\$211,404,956	\$147,127,838	20,490	6,256	\$0
\$ 20,000 - \$ 29,999	7,667	\$189,978,833	\$139,137,407	9,056	2,401	\$0
\$ 30,000 - \$ 39,999	5,705	\$198,487,799	\$149,161,241	6,338	1,762	\$0
\$ 40,000 - \$ 49,999	4,125	\$184,285,562	\$138,322,985	4,532	1,499	\$0
\$ 50,000 - \$ 59,999	2,883	\$157,506,776	\$116,350,611	3,171	1,291	\$0
\$ 60,000 - \$ 74,999	2,651	\$177,201,015	\$130,188,904	2,903	1,270	\$0
\$ 75,000 - \$ 99,999	2,333	\$200,738,258	\$146,154,094	2,571	1,246	\$0
\$ 100,000 - \$ 124,999	1,117	\$124,595,152	\$89,886,511	1,257	636	\$0
\$ 125,000 - \$ 149,999	648	\$88,642,393	\$62,715,072	752	382	\$0
\$ 150,000 - \$ 199,999	660	\$113,665,192	\$79,815,270	748	431	\$0
\$ 200,000 - \$ 249,999	359	\$79,831,671	\$55,051,636	417	258	\$0
\$ 250,000 - \$ 499,999	691	\$235,509,722	\$167,705,401	815	509	\$0
\$ 500,000 - \$ 999,999	301	\$206,820,854	\$150,597,521	350	271	\$0
\$1,000,000 And Over	283	\$2,455,936,644	\$1,771,232,245	344	224	\$0
Total	124,043	\$4,891,233,316	\$3,521,686,237	161,596	27,729	\$0

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
Non Resident	165,934	\$30,901,380,877	\$21,753,032,398	239,137	87,201	\$120,089,438
ADAIR	4,977	\$147,444,026	\$117,099,524	7,233	2,380	\$5,139,401
ADAMS	2,436	\$68,591,413	\$54,776,487	3,584	1,075	\$2,464,671
ALLAMAKEE	8,219	\$224,997,554	\$175,126,108	11,899	4,175	\$6,760,001
APPANOOSE	6,946	\$179,635,180	\$141,466,716	10,268	3,317	\$6,081,104
AUDUBON	3,652	\$113,160,626	\$90,855,160	5,380	1,556	\$4,346,349
BENTON	15,438	\$546,639,536	\$428,194,425	20,813	7,463	\$21,523,445
BLACK HAWK	73,005	\$2,672,850,211	\$2,031,349,670	99,125	32,750	\$104,265,898
BOONE	15,480	\$532,526,591	\$410,062,092	21,009	6,773	\$20,302,824
BREMER	14,461	\$524,348,299	\$404,317,267	19,976	6,296	\$20,502,216
BUCHANAN	12,022	\$392,809,528	\$310,168,648	16,457	6,055	\$14,774,780
BUENA VISTA	11,760	\$378,492,033	\$295,887,218	16,725	7,145	\$13,866,530
BUTLER	8,774	\$274,905,469	\$219,060,239	12,459	3,818	\$10,364,760
CALHOUN	5,996	\$189,759,244	\$150,015,010	8,679	2,425	\$7,297,539
CARROLL	13,447	\$471,709,496	\$368,293,353	18,405	6,222	\$17,666,484
CASS	8,195	\$251,299,299	\$195,751,496	12,108	3,738	\$8,917,014
CEDAR	11,304	\$388,967,151	\$305,476,549	15,402	5,046	\$15,195,179
CERRO GORDO	26,571	\$933,796,678	\$715,613,505	36,455	11,010	\$35,166,262
CHEROKEE	7,508	\$237,328,039	\$189,615,671	10,645	3,093	\$9,156,381
CHICKASAW	7,536	\$236,257,008	\$187,643,130	10,503	3,510	\$8,157,577
CLARKE	5,296	\$147,978,309	\$116,504,936	7,651	2,999	\$5,116,983
CLAY	10,525	\$369,758,802	\$287,381,530	14,533	4,525	\$14,257,328

(Continued)

TABLE 10
TOTAL PAY AND NO-PAY RETURNS BY COUNTY

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
CLAYTON	10,445	\$297,459,657	\$230,984,650	14,971	4,636	\$9,339,909
CLINTON	28,312	\$916,577,283	\$715,803,574	39,135	13,396	\$34,540,557
CRAWFORD	9,534	\$289,343,746	\$231,728,155	13,883	6,402	\$10,649,410
DALLAS	36,113	\$1,867,336,060	\$1,385,340,464	45,942	19,278	\$75,156,969
DAVIS	4,338	\$120,462,360	\$95,105,213	6,457	2,765	\$4,284,091
DECATUR	3,871	\$98,536,797	\$76,187,355	5,836	2,014	\$3,097,866
DELAWARE	10,824	\$327,734,269	\$258,565,650	14,887	5,245	\$11,949,766
DES MOINES	24,120	\$787,133,359	\$609,882,876	33,919	11,123	\$29,511,920
DICKINSON	11,138	\$426,262,211	\$315,211,037	15,942	3,934	\$14,992,776
DUBUQUE	57,120	\$2,021,737,877	\$1,542,598,482	76,777	26,625	\$73,322,712
EMMET	5,790	\$176,198,098	\$139,931,430	8,186	2,649	\$6,313,240
FAYETTE	11,408	\$327,028,630	\$258,744,717	16,517	5,297	\$11,843,425
FLOYD	9,371	\$291,092,898	\$230,717,770	13,110	4,367	\$10,857,518
FRANKLIN	6,019	\$201,500,560	\$158,072,300	8,840	3,578	\$7,747,804
FREMONT	4,281	\$144,058,604	\$113,776,068	6,111	1,955	\$4,862,692
GREENE	5,628	\$182,282,008	\$140,953,297	8,190	2,620	\$6,872,784
GRUNDY	7,559	\$289,736,879	\$224,210,085	10,414	3,264	\$11,734,913
GUTHRIE	6,379	\$209,716,179	\$161,294,646	9,187	2,906	\$7,664,287
HAMILTON	9,287	\$323,914,895	\$249,211,418	13,139	4,342	\$12,319,565
HANCOCK	6,707	\$206,710,617	\$163,770,894	9,376	3,015	\$7,657,644
HARDIN	10,450	\$333,706,901	\$258,406,211	14,914	4,479	\$12,618,288
HARRISON	8,626	\$287,181,162	\$220,123,796	12,057	4,064	\$7,731,878

(Continued)

TABLE 10
TOTAL PAY AND NO-PAY RETURNS BY COUNTY

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
HENRY	11,204	\$336,477,853	\$263,500,888	15,560	5,296	\$12,374,702
HOWARD	5,936	\$171,747,220	\$134,849,950	8,438	2,852	\$5,098,558
HUMBOLDT	5,887	\$213,398,170	\$167,344,531	8,368	2,633	\$8,678,361
IDA	4,364	\$155,086,841	\$121,188,359	6,190	1,945	\$5,722,720
IOWA	10,468	\$393,429,345	\$305,474,506	14,312	4,770	\$13,266,922
JACKSON	11,713	\$362,679,056	\$283,458,547	16,509	5,258	\$13,116,381
JASPER	21,521	\$715,320,064	\$554,302,111	29,473	9,689	\$27,353,188
JEFFERSON	8,768	\$294,196,208	\$220,052,877	12,146	3,627	\$10,078,091
JOHNSON	72,335	\$3,129,959,698	\$2,337,754,339	90,818	29,161	\$126,369,065
JONES	11,498	\$364,859,825	\$287,992,034	16,075	5,055	\$13,853,444
KEOKUK	6,041	\$175,628,205	\$140,237,283	8,676	2,740	\$6,520,205
KOSSUTH	9,628	\$331,717,079	\$256,506,331	13,775	4,159	\$12,118,961
LEE	19,859	\$600,974,033	\$470,064,582	28,155	8,978	\$21,924,288
LINN	126,963	\$5,206,684,102	\$3,929,586,406	167,441	58,620	\$206,482,932
LOUISA	6,316	\$198,508,904	\$158,990,496	8,780	3,581	\$7,576,189
LUCAS	4,888	\$137,850,299	\$108,375,982	7,024	2,414	\$5,020,542
LYON	6,807	\$219,025,970	\$172,957,018	9,344	3,660	\$7,696,061
MADISON	8,890	\$332,284,515	\$248,847,393	12,124	4,573	\$12,610,314
MAHASKA	12,433	\$414,566,865	\$319,205,454	17,223	5,909	\$14,895,293
MARION	18,968	\$660,757,767	\$505,748,382	26,157	9,559	\$25,173,684
MARSHALL	22,664	\$738,697,194	\$572,752,213	31,995	12,456	\$27,512,198
MILLS	8,209	\$311,232,200	\$232,226,962	11,110	3,962	\$8,206,611

(Continued)

TABLE 10
TOTAL PAY AND NO-PAY RETURNS BY COUNTY

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
MITCHELL	6,255	\$197,248,417	\$157,606,454	9,018	3,008	\$6,758,178
MONONA	5,232	\$169,224,807	\$132,281,533	7,721	2,314	\$6,272,196
MONROE	4,231	\$127,752,257	\$102,358,215	6,186	2,032	\$4,794,915
MONTGOMERY	6,183	\$180,476,952	\$143,223,758	8,813	2,916	\$6,490,600
MUSCATINE	25,199	\$869,166,763	\$673,051,249	34,146	13,347	\$33,498,111
OBRIEN	8,931	\$289,682,916	\$228,248,932	12,568	4,052	\$10,989,491
OSCEOLA	3,891	\$116,329,216	\$93,278,020	5,405	1,916	\$4,058,171
PAGE	8,556	\$259,841,428	\$204,693,443	12,261	3,695	\$9,363,160
PALO ALTO	5,518	\$168,571,078	\$133,695,613	7,888	2,444	\$6,274,489
PLYMOUTH	15,339	\$591,211,819	\$451,011,438	20,947	7,920	\$22,092,141
POCAHONTAS	4,355	\$137,851,439	\$111,076,411	6,299	1,815	\$5,239,846
POLK	256,728	\$11,086,501,918	\$8,253,180,421	333,943	129,095	\$439,996,132
POTTAWATTAMIE	52,604	\$1,834,490,609	\$1,374,642,485	72,260	26,812	\$43,515,007
POWESHIEK	10,874	\$396,693,190	\$303,178,025	15,130	4,600	\$15,021,440
RINGGOLD	2,628	\$78,255,808	\$61,984,014	3,982	1,199	\$2,972,577
SAC	6,291	\$200,654,369	\$159,921,362	9,064	2,761	\$7,710,478
SCOTT	97,008	\$3,993,091,178	\$2,989,531,390	131,651	47,236	\$154,128,927
SHELBY	7,522	\$257,798,086	\$203,743,695	10,621	3,351	\$9,002,238
SIOUX	18,675	\$674,704,786	\$517,179,180	25,439	10,796	\$24,611,307
STORY	46,639	\$1,830,820,747	\$1,385,583,446	60,136	18,352	\$71,710,577
TAMA	9,888	\$313,728,265	\$247,238,343	14,214	5,060	\$11,940,040
TAYLOR	3,306	\$90,341,422	\$72,085,939	4,932	1,548	\$3,048,952

(Continued)

TABLE 10
TOTAL PAY AND NO-PAY RETURNS BY COUNTY

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
UNION	7,071	\$203,792,887	\$160,829,851	10,162	3,184	\$7,293,217
VAN BUREN	4,079	\$110,236,254	\$86,802,501	6,083	2,016	\$3,778,559
WAPELLO	19,194	\$573,876,399	\$451,035,821	27,590	9,999	\$21,313,297
WARREN	26,699	\$1,056,291,073	\$795,876,370	35,187	13,191	\$41,218,715
WASHINGTON	12,804	\$405,671,511	\$313,222,089	17,859	6,344	\$14,676,796
WAYNE	3,289	\$86,435,145	\$69,232,527	4,953	1,614	\$2,899,526
WEBSTER	20,605	\$694,091,802	\$543,040,537	28,698	9,709	\$27,107,704
WINNEBAGO	6,866	\$213,888,353	\$170,130,477	9,643	2,968	\$7,722,505
WINNESHIEK	11,824	\$368,860,504	\$284,330,090	16,422	5,043	\$12,917,098
WOODBURY	56,835	\$1,911,891,859	\$1,469,253,460	77,631	32,364	\$67,283,277
WORTH	4,583	\$148,359,018	\$117,343,017	6,417	1,969	\$5,176,192
WRIGHT	7,600	\$243,895,380	\$190,880,033	11,022	3,654	\$9,117,880
Total	1,929,464	\$95,657,155,487	\$71,170,498,003	2,640,220	929,747	\$2,558,124,627

TABLE 11
TOTAL PAY AND NO-PAY BY ITEMIZED DEDUCTION

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Paid
\$ (NO AGI)	11,169	\$0	\$89,370,323	415,357,136	3,493,311	\$259,208
\$ 1 - \$ 2,999	21,352	\$32,321,702	\$-4,604,864	16,741,486	30,380,130	\$60,338
\$ 3,000 - \$ 4,999	14,743	\$58,784,441	\$-926,479	20,126,924	45,630,746	\$92,174
\$ 5,000 - \$ 9,999	37,098	\$280,220,712	\$2,891,585	87,324,073	204,545,220	\$1,984,645
\$ 10,000 - \$ 19,999	105,010	\$1,617,588,620	\$55,836,388	436,761,141	1,156,507,728	\$27,130,129
\$ 20,000 - \$ 29,999	157,444	\$3,965,599,743	\$195,205,220	868,402,078	2,940,279,521	\$102,120,904
\$ 30,000 - \$ 39,999	170,167	\$5,942,540,470	\$369,827,003	1,089,865,924	4,507,583,334	\$187,744,943
\$ 40,000 - \$ 49,999	142,265	\$6,369,823,018	\$486,639,413	1,065,210,652	4,837,640,082	\$222,192,305
\$ 50,000 - \$ 59,999	101,598	\$5,552,255,995	\$495,830,715	874,989,296	4,191,358,913	\$204,040,361
\$ 60,000 - \$ 74,999	90,460	\$6,032,898,934	\$616,840,312	926,993,139	4,498,811,364	\$229,916,759
\$ 75,000 - \$ 99,999	69,058	\$5,914,867,814	\$701,041,723	899,514,117	4,329,518,689	\$231,337,595
\$ 100,000 - \$ 124,999	29,505	\$3,271,140,306	\$446,384,989	487,488,394	2,346,654,339	\$129,791,516
\$ 125,000 - \$ 149,999	15,180	\$2,069,439,731	\$315,976,857	297,220,984	1,462,600,684	\$81,554,867
\$ 150,000 - \$ 199,999	15,280	\$2,627,381,106	\$444,535,204	373,378,345	1,827,378,378	\$102,326,078
\$ 200,000 - \$ 249,999	7,952	\$1,770,969,580	\$336,629,046	241,392,358	1,208,071,134	\$67,593,178
\$ 250,000 - \$ 499,999	13,397	\$4,578,414,234	\$965,466,910	585,685,408	3,057,198,766	\$157,060,196
\$ 500,000 - \$ 999,999	5,335	\$3,654,909,302	\$838,564,460	459,788,858	2,401,935,243	\$99,609,828
\$1,000,000 And Over	3,862	\$19,932,544,886	\$3,772,524,140	2,982,886,673	13,377,830,298	\$121,996,916
Total	1,010,875	\$73,671,700,594	\$10,128,032,945	12,129,126,986	52,427,417,880	\$1,966,811,940

TABLE 12
TOTAL PAY AND NO-PAY BY STANDARD DEDUCTION

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Paid
\$ (NO AGI)	40,451	\$0	\$-14,104,953	110,469,301	467,575	\$59,039
\$ 1 - \$ 2,999	62,491	\$103,615,130	\$-1,492,373	90,377,234	18,048,955	\$35,257
\$ 3,000 - \$ 4,999	58,311	\$234,129,861	\$-1,124,822	121,713,790	114,238,252	\$46,307
\$ 5,000 - \$ 9,999	142,428	\$1,057,852,408	\$4,540,300	322,676,581	731,688,547	\$3,164,837
\$ 10,000 - \$ 19,999	227,430	\$3,366,480,599	\$60,633,162	566,857,703	2,740,885,314	\$49,350,839
\$ 20,000 - \$ 29,999	173,409	\$4,282,032,316	\$178,414,010	437,036,648	3,667,837,306	\$122,169,492
\$ 30,000 - \$ 39,999	103,495	\$3,567,694,680	\$229,575,575	254,413,980	3,085,057,464	\$131,400,035
\$ 40,000 - \$ 49,999	51,760	\$2,298,513,365	\$189,001,386	126,310,769	1,983,885,142	\$93,684,629
\$ 50,000 - \$ 59,999	25,348	\$1,377,854,200	\$133,562,866	62,967,413	1,181,807,414	\$59,325,574
\$ 60,000 - \$ 74,999	15,974	\$1,058,499,066	\$114,227,146	41,127,346	904,177,662	\$46,640,088
\$ 75,000 - \$ 99,999	8,824	\$749,451,375	\$87,035,492	23,623,788	639,043,023	\$33,342,664
\$ 100,000 - \$ 124,999	3,105	\$343,544,958	\$39,740,560	8,473,931	295,496,287	\$14,926,513
\$ 125,000 - \$ 149,999	1,394	\$190,040,044	\$19,878,327	3,879,684	166,286,367	\$7,879,525
\$ 150,000 - \$ 199,999	1,442	\$247,911,900	\$26,021,063	4,083,752	217,834,212	\$10,240,973
\$ 200,000 - \$ 249,999	765	\$170,277,664	\$15,799,101	2,297,656	152,188,024	\$6,562,383
\$ 250,000 - \$ 499,999	1,097	\$373,136,692	\$27,225,492	3,538,896	342,812,025	\$8,696,865
\$ 500,000 - \$ 999,999	433	\$294,815,001	\$11,918,936	1,480,660	281,744,503	\$2,976,048
\$1,000,000 And Over	432	\$2,269,605,634	\$48,663,473	1,507,590	2,219,582,051	\$811,619
Total	918,589	\$21,985,454,893	\$1,169,514,741	2,182,836,722	18,743,080,123	\$591,312,687

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)	51,620	\$50,385	\$5,370	298,428	22,103
\$ 1 - \$ 2,999	83,843	\$63,648	\$9,443	419,119	3,710
\$ 3,000 - \$ 4,999	73,054	\$116,824	\$9,488	772,238	7,729
\$ 5,000 - \$ 9,999	179,526	\$598,138	\$42,637	4,112,507	95,781
\$ 10,000 - \$ 19,999	332,440	\$2,517,709	\$137,976	12,600,190	701,090
\$ 20,000 - \$ 29,999	330,853	\$2,922,974	\$170,636	8,340,274	1,968,801
\$ 30,000 - \$ 39,999	273,662	\$1,448,360	\$129,679	1,897,806	2,474,613
\$ 40,000 - \$ 49,999	194,025	\$216,647	\$47,901	0	2,288,544
\$ 50,000 - \$ 59,999	126,946	\$0	\$0	0	1,823,848
\$ 60,000 - \$ 74,999	106,434	\$0	\$0	0	1,820,840
\$ 75,000 - \$ 99,999	77,882	\$0	\$0	0	1,584,562
\$ 100,000 - \$ 124,999	32,610	\$0	\$0	0	779,752
\$ 125,000 - \$ 149,999	16,574	\$0	\$0	0	401,946
\$ 150,000 - \$ 199,999	16,722	\$0	\$0	0	419,126
\$ 200,000 - \$ 249,999	8,717	\$0	\$0	0	230,662
\$ 250,000 - \$ 499,999	14,494	\$0	\$0	0	390,618
\$ 500,000 - \$ 999,999	5,768	\$0	\$0	0	135,420
\$1,000,000 And Over	4,294	\$0	\$0	0	41,158
Total	1,929,464	\$7,934,685	\$553,130	28,440,562	15,190,303

**TABLE 13 (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)	51,620	\$524	\$486,983	215,111	691,891
\$ 1 - \$ 2,999	83,843	\$605	\$76,357	341	26,465
\$ 3,000 - \$ 4,999	73,054	\$905	\$74,688	3,026	12,342
\$ 5,000 - \$ 9,999	179,526	\$59,091	\$220,175	25,985	31,032
\$ 10,000 - \$ 19,999	332,440	\$893,186	\$468,985	244,874	87,888
\$ 20,000 - \$ 29,999	330,853	\$3,718,084	\$415,595	612,837	138,657
\$ 30,000 - \$ 39,999	273,662	\$6,449,780	\$314,195	896,546	214,792
\$ 40,000 - \$ 49,999	194,025	\$7,011,767	\$246,101	1,165,577	210,166
\$ 50,000 - \$ 59,999	126,946	\$6,256,824	\$168,489	1,099,332	116,723
\$ 60,000 - \$ 74,999	106,434	\$7,188,536	\$175,308	1,617,145	206,721
\$ 75,000 - \$ 99,999	77,882	\$7,555,462	\$155,403	2,383,333	337,364
\$ 100,000 - \$ 124,999	32,610	\$4,042,779	\$94,937	1,989,746	196,002
\$ 125,000 - \$ 149,999	16,574	\$2,572,114	\$51,217	1,554,041	254,175
\$ 150,000 - \$ 199,999	16,722	\$2,907,619	\$61,482	3,080,537	143,934
\$ 200,000 - \$ 249,999	8,717	\$1,987,408	\$40,564	2,376,896	285,727
\$ 250,000 - \$ 499,999	14,494	\$4,497,710	\$62,355	8,341,400	913,709
\$ 500,000 - \$ 999,999	5,768	\$3,269,644	\$55,136	8,278,439	978,428
\$1,000,000 And Over	4,294	\$7,536,107	\$67,891	38,434,193	8,135,737
Total	1,929,464	\$65,948,145	\$3,235,861	72,319,359	12,981,753

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

2009 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No Taxable Income)	107,511	\$975,303,222	\$628,991,347	\$0	224,764	24,352	\$373,686
\$ 1 - \$ 1,407	48,991	\$162,863,508	\$7,913,043	\$36,291,808	71,068	7,431	\$54,264
\$ 1,408 - \$ 2,814	58,778	\$281,247,671	\$11,206,893	\$124,485,638	83,286	8,992	\$68,317
\$ 2,815 - \$ 5,628	119,686	\$863,572,449	\$30,516,478	\$504,539,025	169,961	23,174	\$771,170
\$ 5,629 - \$12,663	276,298	\$3,557,874,370	\$138,678,363	\$2,512,134,366	400,328	82,557	\$33,680,738
\$ 12,664 - \$21,105	331,115	\$7,236,066,995	\$337,849,205	\$5,601,639,389	448,693	128,594	\$160,432,493
\$ 21,106 - \$28,140	264,813	\$8,176,701,059	\$473,449,798	\$6,500,349,512	335,685	126,581	\$251,131,277
\$ 28,141 - \$42,210	369,164	\$15,989,431,864	\$1,204,465,341	\$12,709,849,031	448,201	221,443	\$577,866,891
\$ 42,211 - \$63,315	212,301	\$13,768,176,716	\$1,367,064,370	\$10,719,639,642	261,076	169,439	\$546,043,601
\$ 63,316 And Over	140,807	\$44,645,917,633	\$7,097,412,848	\$32,461,569,592	197,158	137,184	\$987,702,190
Total	1,929,464	\$95,657,155,487	\$11,297,547,686	\$71,170,498,003	2,640,220	929,747	\$2,558,124,627

TABLE 15
TOTAL PAY RETURNS BY TAXABLE INCOME

2009 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No Taxable Income)	397	\$48,618,637	\$21,249,867	\$0	656	118	\$373,686
\$ 1 - \$ 1,407	434	\$2,401,440	\$322,153	\$334,554	668	7	\$54,264
\$ 1,408 - \$ 2,814	716	\$3,860,702	\$67,225	\$1,566,857	1,010	21	\$68,317
\$ 2,815 - \$ 5,628	33,390	\$250,984,901	\$10,255,370	\$158,997,723	36,756	106	\$771,170
\$ 5,629 - \$12,663	180,546	\$2,391,298,807	\$128,030,852	\$1,692,570,447	213,821	17,754	\$33,680,738
\$ 12,664 - \$21,105	296,069	\$6,537,329,337	\$335,162,006	\$5,045,981,612	375,701	103,553	\$160,432,493
\$ 21,106 - \$28,140	254,434	\$7,852,811,338	\$458,170,499	\$6,248,653,201	317,501	122,456	\$251,131,277
\$ 28,141 - \$42,210	358,463	\$15,500,690,157	\$1,165,372,674	\$12,340,600,401	434,603	216,778	\$577,866,891
\$ 42,211 - \$63,315	204,964	\$13,258,821,909	\$1,314,525,209	\$10,343,432,689	251,130	165,368	\$546,043,601
\$ 63,316 And Over	128,499	\$32,812,302,420	\$5,756,609,201	\$23,352,102,446	176,305	126,736	\$987,702,190
Total	1,457,912	\$78,659,119,648	\$9,189,765,056	\$59,184,239,930	1,808,151	752,897	\$2,558,124,627

TABLE 16
TOTAL NO-PAY RETURNS BY TAXABLE INCOME

2009 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No Taxable Income)	107,114	\$926,684,585	\$607,741,480	\$0	224,108	24,234	\$0
\$ 1 - \$ 1,407	48,557	\$160,462,068	\$7,590,890	\$35,957,254	70,400	7,424	\$0
\$ 1,408 - \$ 2,814	58,062	\$277,386,969	\$11,139,668	\$122,918,781	82,276	8,971	\$0
\$ 2,815 - \$ 5,628	86,296	\$612,587,548	\$20,261,108	\$345,541,302	133,205	23,068	\$0
\$ 5,629 - \$12,663	95,752	\$1,166,575,563	\$10,647,511	\$819,563,919	186,507	64,803	\$0
\$ 12,664 - \$21,105	35,046	\$698,737,658	\$2,687,199	\$555,657,777	72,992	25,041	\$0
\$ 21,106 - \$28,140	10,379	\$323,889,721	\$15,279,299	\$251,696,311	18,184	4,125	\$0
\$ 28,141 - \$42,210	10,701	\$488,741,707	\$39,092,667	\$369,248,630	13,598	4,665	\$0
\$ 42,211 - \$63,315	7,337	\$509,354,807	\$52,539,161	\$376,206,953	9,946	4,071	\$0
\$ 63,316 And Over	12,308	\$11,833,615,213	\$1,340,803,647	\$9,109,467,146	20,853	10,448	\$0
Total	471,552	\$16,998,035,839	\$2,107,782,630	\$11,986,258,073	832,069	176,850	\$0

**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)	46,936	\$0	\$2,838,678	105,661	8,631	\$272,674
\$ 1 - \$ 2,999	78,292	\$127,038,932	\$45,046,716	116,025	8,747	\$93,610
\$ 3,000 - \$ 4,999	68,271	\$273,710,639	\$149,041,406	96,377	9,251	\$132,636
\$ 5,000 - \$ 9,999	167,909	\$1,251,253,079	\$876,552,890	240,152	35,020	\$4,990,157
\$ 10,000 - \$ 19,999	310,104	\$4,648,979,078	\$3,644,056,003	447,217	111,822	\$74,089,765
\$ 20,000 - \$ 29,999	308,272	\$7,684,496,329	\$6,173,063,672	412,581	140,616	\$217,621,446
\$ 30,000 - \$ 39,999	255,185	\$8,866,792,266	\$7,102,011,798	321,880	136,812	\$310,672,548
\$ 40,000 - \$ 49,999	179,561	\$8,020,730,287	\$6,340,687,001	220,131	108,948	\$307,384,544
\$ 50,000 - \$ 59,999	116,288	\$6,346,595,304	\$4,949,452,421	141,569	80,040	\$256,320,956
\$ 60,000 - \$ 74,999	95,169	\$6,337,440,301	\$4,864,087,538	117,651	74,256	\$267,866,168
\$ 75,000 - \$ 99,999	67,018	\$5,728,048,785	\$4,311,583,189	85,687	59,064	\$254,907,170
\$ 100,000 - \$ 124,999	26,582	\$2,942,457,727	\$2,176,203,235	35,238	25,206	\$138,451,399
\$ 125,000 - \$ 149,999	12,819	\$1,746,754,624	\$1,273,842,347	17,356	12,262	\$84,728,898
\$ 150,000 - \$ 199,999	12,379	\$2,124,673,179	\$1,531,333,557	16,992	12,141	\$105,803,877
\$ 200,000 - \$ 249,999	6,131	\$1,364,498,113	\$967,212,757	8,552	6,242	\$69,463,337
\$ 250,000 - \$ 499,999	8,837	\$2,990,929,024	\$2,072,100,840	12,483	9,430	\$152,365,879
\$ 500,000 - \$ 999,999	2,704	\$1,818,127,741	\$1,245,298,010	3,915	3,026	\$93,192,768
\$1,000,000 And Over	1,073	\$2,483,249,202	\$1,693,053,547	1,616	1,032	\$99,677,357
Total	1,763,530	\$64,755,774,610	\$49,417,465,605	2,401,083	842,546	\$2,438,035,189

**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)	285	\$0	\$2,128,342	341	55	\$272,674
\$ 1 - \$ 2,999	1,139	\$2,050,278	\$3,911,006	1,539	70	\$93,610
\$ 3,000 - \$ 4,999	3,408	\$14,753,910	\$14,839,446	3,795	118	\$132,636
\$ 5,000 - \$ 9,999	69,007	\$543,219,461	\$434,044,654	74,133	2,557	\$4,990,157
\$ 10,000 - \$ 19,999	225,475	\$3,447,793,444	\$2,807,640,840	260,403	40,516	\$74,089,765
\$ 20,000 - \$ 29,999	291,832	\$7,292,051,357	\$5,933,418,616	372,703	130,556	\$217,621,446
\$ 30,000 - \$ 39,999	250,722	\$8,714,071,742	\$7,031,452,080	313,229	134,725	\$310,672,548
\$ 40,000 - \$ 49,999	177,045	\$7,908,680,819	\$6,285,542,342	215,806	108,019	\$307,384,544
\$ 50,000 - \$ 59,999	114,724	\$6,261,186,807	\$4,903,675,703	139,034	79,315	\$256,320,956
\$ 60,000 - \$ 74,999	93,756	\$6,243,030,608	\$4,810,392,528	115,291	73,564	\$267,866,168
\$ 75,000 - \$ 99,999	65,906	\$5,632,599,232	\$4,254,737,695	83,829	58,378	\$254,907,170
\$ 100,000 - \$ 124,999	26,084	\$2,887,164,551	\$2,142,841,812	34,365	24,880	\$138,451,399
\$ 125,000 - \$ 149,999	12,546	\$1,709,258,873	\$1,252,156,963	16,886	12,088	\$84,728,898
\$ 150,000 - \$ 199,999	12,064	\$2,070,767,499	\$1,500,606,389	16,427	11,908	\$105,803,877
\$ 200,000 - \$ 249,999	5,962	\$1,326,962,897	\$945,814,046	8,221	6,089	\$69,463,337
\$ 250,000 - \$ 499,999	8,601	\$2,909,469,129	\$2,029,033,053	12,029	9,221	\$152,365,879
\$ 500,000 - \$ 999,999	2,623	\$1,763,626,333	\$1,218,448,807	3,743	2,950	\$93,192,768
\$1,000,000 And Over	1,007	\$2,319,276,994	\$1,583,951,200	1,486	989	\$99,677,357
Total	1,362,186	\$61,045,963,934	\$47,154,635,522	1,673,260	695,998	\$2,438,035,189

**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)	46,651	\$0	\$710,336	105,320	8,576	\$0
\$ 1 - \$ 2,999	77,153	\$124,988,654	\$41,135,710	114,486	8,677	\$0
\$ 3,000 - \$ 4,999	64,863	\$258,956,729	\$134,201,960	92,582	9,133	\$0
\$ 5,000 - \$ 9,999	98,902	\$708,033,618	\$442,508,236	166,019	32,463	\$0
\$ 10,000 - \$ 19,999	84,629	\$1,201,185,634	\$836,415,163	186,814	71,306	\$0
\$ 20,000 - \$ 29,999	16,440	\$392,444,972	\$239,645,056	39,878	10,060	\$0
\$ 30,000 - \$ 39,999	4,463	\$152,720,524	\$70,559,718	8,651	2,087	\$0
\$ 40,000 - \$ 49,999	2,516	\$112,049,468	\$55,144,659	4,325	929	\$0
\$ 50,000 - \$ 59,999	1,564	\$85,408,497	\$45,776,718	2,535	725	\$0
\$ 60,000 - \$ 74,999	1,413	\$94,409,693	\$53,695,010	2,360	692	\$0
\$ 75,000 - \$ 99,999	1,112	\$95,449,553	\$56,845,494	1,858	686	\$0
\$ 100,000 - \$ 124,999	498	\$55,293,176	\$33,361,423	873	326	\$0
\$ 125,000 - \$ 149,999	273	\$37,495,751	\$21,685,384	470	174	\$0
\$ 150,000 - \$ 199,999	315	\$53,905,680	\$30,727,168	565	233	\$0
\$ 200,000 - \$ 249,999	169	\$37,535,216	\$21,398,711	331	153	\$0
\$ 250,000 - \$ 499,999	236	\$81,459,895	\$43,067,787	454	209	\$0
\$ 500,000 - \$ 999,999	81	\$54,501,408	\$26,849,203	172	76	\$0
\$1,000,000 And Over	66	\$163,972,208	\$109,102,347	130	43	\$0
Total	401,344	\$3,709,810,676	\$2,262,830,083	727,823	146,548	\$0

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	82	\$0	\$73,967	85	0	\$43,578
\$ 1 - \$ 2,999	95	\$199,949	\$92,808	97	1	\$10,538
\$ 3,000 - \$ 4,999	323	\$1,354,611	\$827,739	323	0	\$10,970
\$ 5,000 - \$ 9,999	34,526	\$273,606,078	\$209,029,085	34,848	166	\$2,278,695
\$ 10,000 - \$ 19,999	105,127	\$1,595,319,912	\$1,308,401,310	114,995	13,816	\$34,566,083
\$ 20,000 - \$ 29,999	124,055	\$3,084,557,489	\$2,511,849,417	164,811	54,299	\$89,405,530
\$ 30,000 - \$ 39,999	88,525	\$3,063,781,981	\$2,455,249,703	116,749	35,645	\$107,590,353
\$ 40,000 - \$ 49,999	52,230	\$2,325,481,420	\$1,820,596,754	67,816	18,584	\$88,695,543
\$ 50,000 - \$ 59,999	29,618	\$1,614,039,960	\$1,233,413,403	38,497	10,208	\$64,093,069
\$ 60,000 - \$ 74,999	21,325	\$1,416,352,460	\$1,059,446,446	28,200	7,369	\$58,588,706
\$ 75,000 - \$ 99,999	12,590	\$1,071,601,960	\$781,472,443	17,096	4,304	\$46,499,762
\$ 100,000 - \$ 124,999	4,276	\$471,452,632	\$340,564,518	5,941	1,418	\$21,946,072
\$ 125,000 - \$ 149,999	1,805	\$245,722,755	\$176,751,294	2,539	540	\$11,913,513
\$ 150,000 - \$ 199,999	1,686	\$288,608,466	\$208,007,912	2,439	544	\$14,740,298
\$ 200,000 - \$ 249,999	755	\$167,741,403	\$118,067,350	1,070	222	\$8,684,961
\$ 250,000 - \$ 499,999	1,055	\$356,147,363	\$253,826,995	1,494	291	\$19,171,848
\$ 500,000 - \$ 999,999	278	\$187,697,664	\$131,786,630	400	80	\$9,981,887
\$1,000,000 And Over	126	\$274,569,738	\$188,760,655	176	31	\$13,289,784
Total	478,477	\$16,438,235,841	\$12,798,218,429	597,576	147,518	\$591,511,190

**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)	18,777	\$0	\$48,910	29,577	1,242	\$0
\$ 1 - \$ 2,999	43,642	\$74,528,322	\$13,407,143	55,587	5,543	\$0
\$ 3,000 - \$ 4,999	41,992	\$168,532,972	\$86,959,013	52,001	6,255	\$0
\$ 5,000 - \$ 9,999	66,344	\$473,581,219	\$317,775,283	93,757	22,365	\$0
\$ 10,000 - \$ 19,999	50,137	\$709,449,526	\$518,915,707	96,528	49,502	\$0
\$ 20,000 - \$ 29,999	6,637	\$154,653,141	\$88,693,662	12,583	5,295	\$0
\$ 30,000 - \$ 39,999	1,618	\$55,636,751	\$17,871,458	2,755	520	\$0
\$ 40,000 - \$ 49,999	937	\$41,771,242	\$15,297,319	1,489	108	\$0
\$ 50,000 - \$ 59,999	495	\$27,055,588	\$11,859,187	729	59	\$0
\$ 60,000 - \$ 74,999	406	\$27,021,258	\$13,633,915	573	70	\$0
\$ 75,000 - \$ 99,999	206	\$17,523,209	\$8,964,178	298	19	\$0
\$ 100,000 - \$ 124,999	86	\$9,480,995	\$5,046,621	125	20	\$0
\$ 125,000 - \$ 149,999	39	\$5,384,965	\$2,704,613	55	5	\$0
\$ 150,000 - \$ 199,999	50	\$8,513,533	\$4,242,084	69	12	\$0
\$ 200,000 - \$ 249,999	21	\$4,662,878	\$2,172,074	32	6	\$0
\$ 250,000 - \$ 499,999	29	\$10,172,140	\$4,490,084	43	5	\$0
\$ 500,000 - \$ 999,999	16	\$10,117,883	\$3,931,152	29	13	\$0
\$1,000,000 And Over	14	\$21,528,234	\$12,981,051	21	6	\$0
Total	231,446	\$1,819,613,856	\$1,128,993,454	346,251	91,045	\$0

**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)	36	\$0	\$491,775	79	24	\$101,980
\$ 1 - \$ 2,999	4	\$8,976	\$0	10	3	\$2,664
\$ 3,000 - \$ 4,999	1	\$4,495	\$105	4	0	\$2,587
\$ 5,000 - \$ 9,999	21	\$185,248	\$136,370	44	0	\$978
\$ 10,000 - \$ 19,999	5,552	\$97,231,139	\$69,265,120	12,449	2,632	\$1,034,076
\$ 20,000 - \$ 29,999	18,030	\$451,437,149	\$345,170,755	41,867	20,211	\$9,375,709
\$ 30,000 - \$ 39,999	17,372	\$604,067,983	\$472,858,534	41,027	20,290	\$17,312,811
\$ 40,000 - \$ 49,999	12,586	\$562,975,517	\$439,209,011	29,026	14,747	\$19,657,264
\$ 50,000 - \$ 59,999	8,996	\$492,337,816	\$381,318,854	20,194	10,830	\$18,804,119
\$ 60,000 - \$ 74,999	9,101	\$609,888,426	\$469,122,581	19,920	11,673	\$24,876,093
\$ 75,000 - \$ 99,999	8,580	\$738,253,582	\$558,872,987	18,635	11,439	\$31,975,798
\$ 100,000 - \$ 124,999	4,231	\$469,515,777	\$347,224,160	9,218	6,065	\$21,156,480
\$ 125,000 - \$ 149,999	2,251	\$307,342,551	\$223,430,225	4,976	3,179	\$14,287,645
\$ 150,000 - \$ 199,999	2,228	\$383,005,879	\$273,635,332	4,878	3,235	\$18,164,471
\$ 200,000 - \$ 249,999	1,219	\$271,952,354	\$191,796,866	2,672	1,807	\$13,576,974
\$ 250,000 - \$ 499,999	1,941	\$665,549,849	\$455,052,658	4,157	3,227	\$32,907,359
\$ 500,000 - \$ 999,999	636	\$421,277,106	\$288,162,671	1,369	1,056	\$21,383,926
\$1,000,000 And Over	245	\$618,510,148	\$426,957,342	539	344	\$22,053,886
Total	93,030	\$6,693,543,995	\$4,942,705,346	211,064	110,762	\$266,674,820

**TABLE 7-R
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)	18,407	\$0	\$132,935	60,838	6,550	\$0
\$ 1 - \$ 2,999	7,347	\$11,048,273	\$77,754	25,237	1,617	\$0
\$ 3,000 - \$ 4,999	5,274	\$21,123,606	\$678,632	17,719	1,417	\$0
\$ 5,000 - \$ 9,999	14,234	\$106,859,039	\$42,970,751	45,743	5,654	\$0
\$ 10,000 - \$ 19,999	24,537	\$355,197,650	\$226,898,837	75,711	16,472	\$0
\$ 20,000 - \$ 29,999	7,228	\$175,168,382	\$111,095,712	23,977	3,535	\$0
\$ 30,000 - \$ 39,999	1,421	\$47,648,708	\$19,244,168	4,255	1,018	\$0
\$ 40,000 - \$ 49,999	597	\$26,534,135	\$8,568,144	1,751	399	\$0
\$ 50,000 - \$ 59,999	374	\$20,377,200	\$7,362,147	1,047	264	\$0
\$ 60,000 - \$ 74,999	403	\$26,968,920	\$11,531,264	1,126	294	\$0
\$ 75,000 - \$ 99,999	380	\$32,909,457	\$15,948,599	983	329	\$0
\$ 100,000 - \$ 124,999	206	\$22,940,334	\$12,376,309	519	199	\$0
\$ 125,000 - \$ 149,999	120	\$16,473,328	\$8,178,073	292	93	\$0
\$ 150,000 - \$ 199,999	149	\$25,593,758	\$13,356,656	362	138	\$0
\$ 200,000 - \$ 249,999	107	\$23,760,232	\$13,797,189	254	111	\$0
\$ 250,000 - \$ 499,999	135	\$46,954,719	\$23,409,700	327	154	\$0
\$ 500,000 - \$ 999,999	51	\$34,473,268	\$16,668,590	127	51	\$0
\$1,000,000 And Over	34	\$104,856,523	\$69,293,214	84	32	\$0
Total	81,004	\$1,098,887,532	\$601,588,674	260,352	38,327	\$0

**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)	167	\$0	\$1,562,600	177	31	\$127,116
\$ 1 - \$ 2,999	1,040	\$1,841,353	\$3,818,198	1,432	66	\$80,408
\$ 3,000 - \$ 4,999	3,084	\$13,394,804	\$14,011,602	3,468	118	\$119,079
\$ 5,000 - \$ 9,999	34,460	\$269,428,135	\$224,879,199	39,241	2,391	\$2,710,484
\$ 10,000 - \$ 19,999	114,796	\$1,755,242,393	\$1,429,974,410	132,959	24,068	\$38,489,606
\$ 20,000 - \$ 29,999	149,747	\$3,756,056,719	\$3,076,398,444	166,025	56,046	\$118,840,207
\$ 30,000 - \$ 39,999	144,825	\$5,046,221,778	\$4,103,343,843	155,453	78,790	\$185,769,384
\$ 40,000 - \$ 49,999	112,229	\$5,020,223,882	\$4,025,736,577	118,964	74,688	\$199,031,737
\$ 50,000 - \$ 59,999	76,110	\$4,154,809,031	\$3,288,943,446	80,343	58,277	\$173,423,768
\$ 60,000 - \$ 74,999	63,330	\$4,216,789,722	\$3,281,823,501	67,171	54,522	\$184,401,369
\$ 75,000 - \$ 99,999	44,736	\$3,822,743,690	\$2,914,392,265	48,098	42,635	\$176,431,610
\$ 100,000 - \$ 124,999	17,577	\$1,946,196,142	\$1,455,053,134	19,206	17,397	\$95,348,847
\$ 125,000 - \$ 149,999	8,490	\$1,156,193,567	\$851,975,444	9,371	8,369	\$58,527,740
\$ 150,000 - \$ 199,999	8,150	\$1,399,153,154	\$1,018,963,145	9,110	8,129	\$72,899,108
\$ 200,000 - \$ 249,999	3,988	\$887,269,140	\$635,949,830	4,479	4,060	\$47,201,402
\$ 250,000 - \$ 499,999	5,605	\$1,887,771,917	\$1,320,153,400	6,378	5,703	\$100,286,672
\$ 500,000 - \$ 999,999	1,709	\$1,154,651,563	\$798,499,506	1,974	1,814	\$61,826,955
\$1,000,000 And Over	636	\$1,426,197,108	\$968,233,203	771	614	\$64,333,687
Total	790,679	\$37,914,184,098	\$29,413,711,747	864,620	437,718	\$1,579,849,179

**TABLE 9-R
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)	9,467	\$0	\$528,491	14,905	784	\$0
\$ 1 - \$ 2,999	26,164	\$39,412,059	\$27,650,813	33,662	1,517	\$0
\$ 3,000 - \$ 4,999	17,597	\$69,300,151	\$46,564,315	22,862	1,461	\$0
\$ 5,000 - \$ 9,999	18,324	\$127,593,360	\$81,762,202	26,519	4,444	\$0
\$ 10,000 - \$ 19,999	9,955	\$136,538,458	\$90,600,619	14,575	5,332	\$0
\$ 20,000 - \$ 29,999	2,575	\$62,623,449	\$39,855,682	3,318	1,230	\$0
\$ 30,000 - \$ 39,999	1,424	\$49,435,065	\$33,444,092	1,641	549	\$0
\$ 40,000 - \$ 49,999	982	\$43,744,091	\$31,279,196	1,085	422	\$0
\$ 50,000 - \$ 59,999	695	\$37,975,709	\$26,555,384	759	402	\$0
\$ 60,000 - \$ 74,999	604	\$40,419,515	\$28,529,831	661	328	\$0
\$ 75,000 - \$ 99,999	526	\$45,016,887	\$31,932,717	577	338	\$0
\$ 100,000 - \$ 124,999	206	\$22,871,847	\$15,938,493	229	107	\$0
\$ 125,000 - \$ 149,999	114	\$15,637,458	\$10,802,698	123	76	\$0
\$ 150,000 - \$ 199,999	116	\$19,798,389	\$13,128,428	134	83	\$0
\$ 200,000 - \$ 249,999	41	\$9,112,106	\$5,429,448	45	36	\$0
\$ 250,000 - \$ 499,999	72	\$24,333,036	\$15,168,003	84	50	\$0
\$ 500,000 - \$ 999,999	14	\$9,910,257	\$6,249,461	16	12	\$0
\$1,000,000 And Over	18	\$37,587,451	\$26,828,082	25	5	\$0
Total	88,894	\$791,309,288	\$532,247,955	121,220	17,176	\$0

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
ADAIR	4,977	\$147,444,026	\$117,099,524	7,233	2,380	\$5,139,401
ADAMS	2,436	\$68,591,413	\$54,776,487	3,584	1,075	\$2,464,671
ALLAMAKEE	8,219	\$224,997,554	\$175,126,108	11,899	4,175	\$6,760,001
APPANOOSE	6,946	\$179,635,180	\$141,466,716	10,268	3,317	\$6,081,104
AUDUBON	3,652	\$113,160,626	\$90,855,160	5,380	1,556	\$4,346,349
BENTON	15,438	\$546,639,536	\$428,194,425	20,813	7,463	\$21,523,445
BLACK HAWK	73,005	\$2,672,850,211	\$2,031,349,670	99,125	32,750	\$104,265,898
BOONE	15,480	\$532,526,591	\$410,062,092	21,009	6,773	\$20,302,824
BREMER	14,461	\$524,348,299	\$404,317,267	19,976	6,296	\$20,502,216
BUCHANAN	12,022	\$392,809,528	\$310,168,648	16,457	6,055	\$14,774,780
BUENA VISTA	11,760	\$378,492,033	\$295,887,218	16,725	7,145	\$13,866,530
BUTLER	8,774	\$274,905,469	\$219,060,239	12,459	3,818	\$10,364,760
CALHOUN	5,996	\$189,759,244	\$150,015,010	8,679	2,425	\$7,297,539
CARROLL	13,447	\$471,709,496	\$368,293,353	18,405	6,222	\$17,666,484
CASS	8,195	\$251,299,299	\$195,751,496	12,108	3,738	\$8,917,014
CEDAR	11,304	\$388,967,151	\$305,476,549	15,402	5,046	\$15,195,179
CERRO GORDO	26,571	\$933,796,678	\$715,613,505	36,455	11,010	\$35,166,262
CHEROKEE	7,508	\$237,328,039	\$189,615,671	10,645	3,093	\$9,156,381
CHICKASAW	7,536	\$236,257,008	\$187,643,130	10,503	3,510	\$8,157,577
CLARKE	5,296	\$147,978,309	\$116,504,936	7,651	2,999	\$5,116,983
CLAY	10,525	\$369,758,802	\$287,381,530	14,533	4,525	\$14,257,328
CLAYTON	10,445	\$297,459,657	\$230,984,650	14,971	4,636	\$9,339,909

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
CLINTON	28,312	\$916,577,283	\$715,803,574	39,135	13,396	\$34,540,557
CRAWFORD	9,534	\$289,343,746	\$231,728,155	13,883	6,402	\$10,649,410
DALLAS	36,113	\$1,867,336,060	\$1,385,340,464	45,942	19,278	\$75,156,969
DAVIS	4,338	\$120,462,360	\$95,105,213	6,457	2,765	\$4,284,091
DECATUR	3,871	\$98,536,797	\$76,187,355	5,836	2,014	\$3,097,866
DELAWARE	10,824	\$327,734,269	\$258,565,650	14,887	5,245	\$11,949,766
DES MOINES	24,120	\$787,133,359	\$609,882,876	33,919	11,123	\$29,511,920
DICKINSON	11,138	\$426,262,211	\$315,211,037	15,942	3,934	\$14,992,776
DUBUQUE	57,120	\$2,021,737,877	\$1,542,598,482	76,777	26,625	\$73,322,712
EMMET	5,790	\$176,198,098	\$139,931,430	8,186	2,649	\$6,313,240
FAYETTE	11,408	\$327,028,630	\$258,744,717	16,517	5,297	\$11,843,425
FLOYD	9,371	\$291,092,898	\$230,717,770	13,110	4,367	\$10,857,518
FRANKLIN	6,019	\$201,500,560	\$158,072,300	8,840	3,578	\$7,747,804
FREMONT	4,281	\$144,058,604	\$113,776,068	6,111	1,955	\$4,862,692
GREENE	5,628	\$182,282,008	\$140,953,297	8,190	2,620	\$6,872,784
GRUNDY	7,559	\$289,736,879	\$224,210,085	10,414	3,264	\$11,734,913
GUTHRIE	6,379	\$209,716,179	\$161,294,646	9,187	2,906	\$7,664,287
HAMILTON	9,287	\$323,914,895	\$249,211,418	13,139	4,342	\$12,319,565
HANCOCK	6,707	\$206,710,617	\$163,770,894	9,376	3,015	\$7,657,644
HARDIN	10,450	\$333,706,901	\$258,406,211	14,914	4,479	\$12,618,288
HARRISON	8,626	\$287,181,162	\$220,123,796	12,057	4,064	\$7,731,878
HENRY	11,204	\$336,477,853	\$263,500,888	15,560	5,296	\$12,374,702

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
HOWARD	5,936	\$171,747,220	\$134,849,950	8,438	2,852	\$5,098,558
HUMBOLDT	5,887	\$213,398,170	\$167,344,531	8,368	2,633	\$8,678,361
IDA	4,364	\$155,086,841	\$121,188,359	6,190	1,945	\$5,722,720
IOWA	10,468	\$393,429,345	\$305,474,506	14,312	4,770	\$13,266,922
JACKSON	11,713	\$362,679,056	\$283,458,547	16,509	5,258	\$13,116,381
JASPER	21,521	\$715,320,064	\$554,302,111	29,473	9,689	\$27,353,188
JEFFERSON	8,768	\$294,196,208	\$220,052,877	12,146	3,627	\$10,078,091
JOHNSON	72,335	\$3,129,959,698	\$2,337,754,339	90,818	29,161	\$126,369,065
JONES	11,498	\$364,859,825	\$287,992,034	16,075	5,055	\$13,853,444
KEOKUK	6,041	\$175,628,205	\$140,237,283	8,676	2,740	\$6,520,205
KOSSUTH	9,628	\$331,717,079	\$256,506,331	13,775	4,159	\$12,118,961
LEE	19,859	\$600,974,033	\$470,064,582	28,155	8,978	\$21,924,288
LINN	126,963	\$5,206,684,102	\$3,929,586,406	167,441	58,620	\$206,482,932
LOUISA	6,316	\$198,508,904	\$158,990,496	8,780	3,581	\$7,576,189
LUCAS	4,888	\$137,850,299	\$108,375,982	7,024	2,414	\$5,020,542
LYON	6,807	\$219,025,970	\$172,957,018	9,344	3,660	\$7,696,061
MADISON	8,890	\$332,284,515	\$248,847,393	12,124	4,573	\$12,610,314
MAHASKA	12,433	\$414,566,865	\$319,205,454	17,223	5,909	\$14,895,293
MARION	18,968	\$660,757,767	\$505,748,382	26,157	9,559	\$25,173,684
MARSHALL	22,664	\$738,697,194	\$572,752,213	31,995	12,456	\$27,512,198
MILLS	8,209	\$311,232,200	\$232,226,962	11,110	3,962	\$8,206,611
MITCHELL	6,255	\$197,248,417	\$157,606,454	9,018	3,008	\$6,758,178

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
MONONA	5,232	\$169,224,807	\$132,281,533	7,721	2,314	\$6,272,196
MONROE	4,231	\$127,752,257	\$102,358,215	6,186	2,032	\$4,794,915
MONTGOMERY	6,183	\$180,476,952	\$143,223,758	8,813	2,916	\$6,490,600
MUSCATINE	25,199	\$869,166,763	\$673,051,249	34,146	13,347	\$33,498,111
OBRIEN	8,931	\$289,682,916	\$228,248,932	12,568	4,052	\$10,989,491
OSCEOLA	3,891	\$116,329,216	\$93,278,020	5,405	1,916	\$4,058,171
PAGE	8,556	\$259,841,428	\$204,693,443	12,261	3,695	\$9,363,160
PALO ALTO	5,518	\$168,571,078	\$133,695,613	7,888	2,444	\$6,274,489
PLYMOUTH	15,339	\$591,211,819	\$451,011,438	20,947	7,920	\$22,092,141
POCAHONTAS	4,355	\$137,851,439	\$111,076,411	6,299	1,815	\$5,239,846
POLK	256,728	\$11,086,501,918	\$8,253,180,421	333,943	129,095	\$439,996,132
POTTAWATTAMIE	52,604	\$1,834,490,609	\$1,374,642,485	72,260	26,812	\$43,515,007
POWESHIEK	10,874	\$396,693,190	\$303,178,025	15,130	4,600	\$15,021,440
RINGGOLD	2,628	\$78,255,808	\$61,984,014	3,982	1,199	\$2,972,577
SAC	6,291	\$200,654,369	\$159,921,362	9,064	2,761	\$7,710,478
SCOTT	97,008	\$3,993,091,178	\$2,989,531,390	131,651	47,236	\$154,128,927
SHELBY	7,522	\$257,798,086	\$203,743,695	10,621	3,351	\$9,002,238
SIOUX	18,675	\$674,704,786	\$517,179,180	25,439	10,796	\$24,611,307
STORY	46,639	\$1,830,820,747	\$1,385,583,446	60,136	18,352	\$71,710,577
TAMA	9,888	\$313,728,265	\$247,238,343	14,214	5,060	\$11,940,040
TAYLOR	3,306	\$90,341,422	\$72,085,939	4,932	1,548	\$3,048,952
UNION	7,071	\$203,792,887	\$160,829,851	10,162	3,184	\$7,293,217

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
VAN BUREN	4,079	\$110,236,254	\$86,802,501	6,083	2,016	\$3,778,559
WAPELLO	19,194	\$573,876,399	\$451,035,821	27,590	9,999	\$21,313,297
WARREN	26,699	\$1,056,291,073	\$795,876,370	35,187	13,191	\$41,218,715
WASHINGTON	12,804	\$405,671,511	\$313,222,089	17,859	6,344	\$14,676,796
WAYNE	3,289	\$86,435,145	\$69,232,527	4,953	1,614	\$2,899,526
WEBSTER	20,605	\$694,091,802	\$543,040,537	28,698	9,709	\$27,107,704
WINNEBAGO	6,866	\$213,888,353	\$170,130,477	9,643	2,968	\$7,722,505
WINNESHIEK	11,824	\$368,860,504	\$284,330,090	16,422	5,043	\$12,917,098
WOODBURY	56,835	\$1,911,891,859	\$1,469,253,460	77,631	32,364	\$67,283,277
WORTH	4,583	\$148,359,018	\$117,343,017	6,417	1,969	\$5,176,192
WRIGHT	7,600	\$243,895,380	\$190,880,033	11,022	3,654	\$9,117,880
Total	1,763,530	\$64,755,774,610	\$49,417,465,605	2,401,083	842,546	\$2,438,035,189

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Paid
\$ (NO AGI)	9,656	\$0	\$-4,273,896	96,242,501	2,445,736	\$213,711
\$ 1 - \$ 2,999	19,521	\$29,660,358	\$-4,817,215	14,036,518	28,150,375	\$59,035
\$ 3,000 - \$ 4,999	13,532	\$53,942,528	\$-1,014,689	17,552,842	42,066,496	\$87,482
\$ 5,000 - \$ 9,999	34,023	\$256,977,511	\$2,147,353	76,928,661	189,309,617	\$1,946,024
\$ 10,000 - \$ 19,999	97,046	\$1,495,591,429	\$49,548,633	394,208,265	1,076,304,914	\$26,520,156
\$ 20,000 - \$ 29,999	146,503	\$3,690,813,155	\$179,083,613	791,833,545	2,752,451,835	\$99,752,501
\$ 30,000 - \$ 39,999	158,696	\$5,541,209,955	\$340,212,925	993,945,644	4,226,827,593	\$183,468,524
\$ 40,000 - \$ 49,999	131,887	\$5,903,989,459	\$443,557,971	956,169,972	4,514,808,436	\$216,865,269
\$ 50,000 - \$ 59,999	93,126	\$5,088,139,927	\$449,386,769	772,652,443	3,871,944,607	\$198,870,103
\$ 60,000 - \$ 74,999	81,088	\$5,405,116,967	\$548,252,740	790,288,023	4,071,667,109	\$222,929,837
\$ 75,000 - \$ 99,999	59,671	\$5,105,354,656	\$599,395,811	725,627,620	3,786,150,812	\$222,938,844
\$ 100,000 - \$ 124,999	24,217	\$2,681,120,018	\$364,798,740	363,195,128	1,955,844,148	\$124,099,248
\$ 125,000 - \$ 149,999	11,860	\$1,616,068,077	\$248,494,039	207,167,394	1,162,628,884	\$77,248,452
\$ 150,000 - \$ 199,999	11,404	\$1,957,852,403	\$334,829,743	237,477,974	1,390,151,614	\$96,017,026
\$ 200,000 - \$ 249,999	5,683	\$1,264,871,088	\$242,336,010	143,373,785	881,994,207	\$63,320,952
\$ 250,000 - \$ 499,999	8,436	\$2,860,812,648	\$625,044,384	279,058,910	1,963,337,747	\$144,283,903
\$ 500,000 - \$ 999,999	2,632	\$1,771,624,506	\$427,918,820	146,583,922	1,206,521,689	\$90,447,930
\$1,000,000 And Over	1,061	\$2,465,084,391	\$618,433,561	172,355,796	1,679,595,003	\$99,141,326
Total	910,042	\$47,188,229,076	\$5,463,335,312	7,178,698,943	34,802,200,822	\$1,868,210,323

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Paid
\$ (NO AGI)	37,280	\$0	\$1,934,915	101,461,288	392,942	\$58,963
\$ 1 - \$ 2,999	58,771	\$97,378,574	\$-1,545,247	84,890,924	16,896,341	\$34,575
\$ 3,000 - \$ 4,999	54,739	\$219,768,111	\$-1,221,515	114,594,364	106,974,910	\$45,154
\$ 5,000 - \$ 9,999	133,886	\$994,275,568	\$3,748,081	304,154,568	687,243,273	\$3,044,133
\$ 10,000 - \$ 19,999	213,058	\$3,153,387,649	\$55,092,361	531,993,880	2,567,751,089	\$47,569,609
\$ 20,000 - \$ 29,999	161,769	\$3,993,683,174	\$166,734,632	407,531,728	3,420,611,837	\$117,868,945
\$ 30,000 - \$ 39,999	96,489	\$3,325,582,311	\$215,112,873	236,542,352	2,875,184,205	\$127,204,024
\$ 40,000 - \$ 49,999	47,674	\$2,116,740,828	\$175,808,154	115,569,542	1,825,878,565	\$90,519,275
\$ 50,000 - \$ 59,999	23,162	\$1,258,455,377	\$124,356,807	56,881,323	1,077,507,814	\$57,450,853
\$ 60,000 - \$ 74,999	14,081	\$932,323,334	\$105,331,645	35,479,344	792,420,429	\$44,936,331
\$ 75,000 - \$ 99,999	7,347	\$622,694,129	\$78,385,516	19,043,143	525,432,377	\$31,968,326
\$ 100,000 - \$ 124,999	2,365	\$261,337,709	\$34,991,098	6,091,851	220,359,087	\$14,352,151
\$ 125,000 - \$ 149,999	959	\$130,686,547	\$17,032,364	2,445,054	111,213,463	\$7,480,446
\$ 150,000 - \$ 199,999	975	\$166,820,776	\$23,253,888	2,412,072	141,181,943	\$9,786,851
\$ 200,000 - \$ 249,999	448	\$99,627,025	\$13,241,449	1,167,026	85,218,550	\$6,142,385
\$ 250,000 - \$ 499,999	401	\$130,116,376	\$20,756,228	1,036,776	108,763,093	\$8,081,976
\$ 500,000 - \$ 999,999	72	\$46,503,235	\$7,533,504	193,410	38,776,321	\$2,744,838
\$1,000,000 And Over	12	\$18,164,811	\$4,674,467	31,800	13,458,544	\$536,031
Total	853,488	\$17,567,545,534	\$1,045,221,220	2,021,520,445	14,615,264,783	\$569,824,866

**TABLE 13-R
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)	46,936	\$49,514	\$4,870	292,481	22,103
\$ 1 - \$ 2,999	78,292	\$62,248	\$8,824	402,377	3,634
\$ 3,000 - \$ 4,999	68,271	\$110,582	\$9,217	747,514	7,640
\$ 5,000 - \$ 9,999	167,909	\$583,806	\$40,258	3,976,578	95,336
\$ 10,000 - \$ 19,999	310,104	\$2,440,837	\$130,273	12,190,027	696,871
\$ 20,000 - \$ 29,999	308,272	\$2,833,313	\$160,874	8,021,701	1,959,382
\$ 30,000 - \$ 39,999	255,185	\$1,410,091	\$122,768	1,831,215	2,461,480
\$ 40,000 - \$ 49,999	179,561	\$210,085	\$44,486	0	2,276,172
\$ 50,000 - \$ 59,999	116,288	\$0	\$0	0	1,816,287
\$ 60,000 - \$ 74,999	95,169	\$0	\$0	0	1,812,478
\$ 75,000 - \$ 99,999	67,018	\$0	\$0	0	1,574,591
\$ 100,000 - \$ 124,999	26,582	\$0	\$0	0	773,708
\$ 125,000 - \$ 149,999	12,819	\$0	\$0	0	400,124
\$ 150,000 - \$ 199,999	12,379	\$0	\$0	0	410,178
\$ 200,000 - \$ 249,999	6,131	\$0	\$0	0	228,248
\$ 250,000 - \$ 499,999	8,837	\$0	\$0	0	381,105
\$ 500,000 - \$ 999,999	2,704	\$0	\$0	0	132,465
\$1,000,000 And Over	1,073	\$0	\$0	0	39,658
Total	1,763,530	\$7,700,476	\$521,570	27,461,893	15,091,460

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)	46,936	\$524	\$486,573	112,476	416,884
\$ 1 - \$ 2,999	78,292	\$605	\$76,341	341	24,615
\$ 3,000 - \$ 4,999	68,271	\$905	\$74,596	2,971	12,230
\$ 5,000 - \$ 9,999	167,909	\$58,619	\$219,943	25,209	28,422
\$ 10,000 - \$ 19,999	310,104	\$886,109	\$468,270	236,209	82,812
\$ 20,000 - \$ 29,999	308,272	\$3,702,718	\$414,882	587,428	132,868
\$ 30,000 - \$ 39,999	255,185	\$6,433,195	\$313,383	877,665	200,494
\$ 40,000 - \$ 49,999	179,561	\$6,980,823	\$245,567	1,137,948	152,005
\$ 50,000 - \$ 59,999	116,288	\$6,241,838	\$166,714	1,071,588	108,687
\$ 60,000 - \$ 74,999	95,169	\$7,160,534	\$174,405	1,550,430	176,547
\$ 75,000 - \$ 99,999	67,018	\$7,523,889	\$154,976	2,256,878	301,582
\$ 100,000 - \$ 124,999	26,582	\$4,019,945	\$91,474	1,901,666	145,106
\$ 125,000 - \$ 149,999	12,819	\$2,563,493	\$46,933	1,483,077	243,352
\$ 150,000 - \$ 199,999	12,379	\$2,882,725	\$60,613	2,874,478	111,364
\$ 200,000 - \$ 249,999	6,131	\$1,956,377	\$40,457	2,192,667	243,605
\$ 250,000 - \$ 499,999	8,837	\$4,469,954	\$60,432	7,644,561	802,255
\$ 500,000 - \$ 999,999	2,704	\$3,268,153	\$42,218	7,529,295	732,014
\$1,000,000 And Over	1,073	\$7,418,450	\$66,500	36,043,085	6,559,596
Total	1,763,530	\$65,568,856	\$3,204,277	67,527,972	10,474,438

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

2009 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No Taxable Income)	97,651	\$335,644,338	\$133,160,752	\$0	206,692	20,808	\$298,940
\$ 1 - \$ 1,407	45,591	\$147,395,023	\$5,998,637	\$33,833,098	66,684	7,006	\$49,286
\$ 1,408 - \$ 2,814	54,786	\$257,078,197	\$9,462,899	\$116,009,185	78,134	8,437	\$65,853
\$ 2,815 - \$ 5,628	111,501	\$794,533,031	\$26,122,064	\$470,045,008	159,113	21,632	\$731,571
\$ 5,629 - \$12,663	256,961	\$3,274,370,727	\$120,619,544	\$2,335,888,579	373,729	76,773	\$32,469,142
\$ 12,664 - \$21,105	307,558	\$6,671,826,532	\$301,325,633	\$5,202,966,574	416,845	118,852	\$155,287,422
\$ 21,106 - \$28,140	246,185	\$7,553,676,871	\$428,513,514	\$6,043,353,034	311,113	117,050	\$243,674,296
\$ 28,141 - \$42,210	342,039	\$14,708,020,617	\$1,091,816,837	\$11,771,478,633	412,247	205,595	\$561,582,954
\$ 42,211 - \$63,315	192,424	\$12,345,320,031	\$1,210,864,782	\$9,700,699,472	232,884	156,234	\$529,545,658
\$ 63,316 And Over	108,834	\$18,667,909,243	\$3,180,671,870	\$13,743,192,022	143,642	110,159	\$914,330,067
Total	1,763,530	\$64,755,774,610	\$6,508,556,532	\$49,417,465,605	2,401,083	842,546	\$2,438,035,189

**TABLE 15-R
TOTAL PAY RETURNS BY TAXABLE INCOME**

2009 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No Taxable Income)	314	\$4,811,786	\$3,053,478	\$0	492	69	\$298,940
\$ 1 - \$ 1,407	408	\$1,732,522	\$118,299	\$312,526	632	7	\$49,286
\$ 1,408 - \$ 2,814	679	\$3,484,120	\$-18,787	\$1,486,680	963	16	\$65,853
\$ 2,815 - \$ 5,628	31,680	\$235,067,648	\$9,250,832	\$150,865,385	34,873	93	\$731,571
\$ 5,629 - \$12,663	170,861	\$2,236,661,582	\$114,935,322	\$1,601,578,819	202,051	16,368	\$32,469,142
\$ 12,664 - \$21,105	280,122	\$6,144,087,651	\$306,780,913	\$4,774,150,738	354,749	96,519	\$155,287,422
\$ 21,106 - \$28,140	241,475	\$7,414,354,225	\$424,877,777	\$5,930,823,976	300,150	114,724	\$243,674,296
\$ 28,141 - \$42,210	339,019	\$14,570,017,946	\$1,079,743,238	\$11,667,493,611	408,223	204,251	\$561,582,954
\$ 42,211 - \$63,315	190,560	\$12,216,179,092	\$1,195,924,080	\$9,605,520,503	230,359	155,189	\$529,545,658
\$ 63,316 And Over	107,068	\$18,219,567,362	\$3,106,286,909	\$13,422,403,284	140,768	108,762	\$914,330,067
Total	1,362,186	\$61,045,963,934	\$6,240,952,061	\$47,154,635,522	1,673,260	695,998	\$2,438,035,189

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

2009 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No Taxable Income)	97,337	\$330,832,552	\$130,107,274	\$0	206,200	20,739	\$0
\$ 1 - \$ 1,407	45,183	\$145,662,501	\$5,880,338	\$33,520,572	66,052	6,999	\$0
\$ 1,408 - \$ 2,814	54,107	\$253,594,077	\$9,481,686	\$114,522,505	77,171	8,421	\$0
\$ 2,815 - \$ 5,628	79,821	\$559,465,383	\$16,871,232	\$319,179,623	124,240	21,539	\$0
\$ 5,629 - \$12,663	86,100	\$1,037,709,145	\$5,684,222	\$734,309,760	171,678	60,405	\$0
\$ 12,664 - \$21,105	27,436	\$527,738,881	\$-5,455,280	\$428,815,836	62,096	22,333	\$0
\$ 21,106 - \$28,140	4,710	\$139,322,646	\$3,635,737	\$112,529,058	10,963	2,326	\$0
\$ 28,141 - \$42,210	3,020	\$138,002,671	\$12,073,599	\$103,985,022	4,024	1,344	\$0
\$ 42,211 - \$63,315	1,864	\$129,140,939	\$14,940,702	\$95,178,969	2,525	1,045	\$0
\$ 63,316 And Over	1,766	\$448,341,881	\$74,384,961	\$320,788,738	2,874	1,397	\$0
Total	401,344	\$3,709,810,676	\$267,604,471	\$2,262,830,083	727,823	146,548	\$0

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, 2011). 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 taxpayer'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, 2010 THROUGH DECEMBER 31, 2010

Number Of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amounts
2,293	\$17,844,000.22	\$1,819,501.85	\$5,872,511.61	\$25,536,013.68