

# IOWA Department of REVENUE

## 2011 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

2011 RETURNS FILED IN 2012

**Revised**  
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## INTRODUCTION

For tax year 2011 a total of \$2.8 billion in Iowa tax liability was reported by 2.0 million taxpayers on returns filed during 2012. The reported tax was based on \$115.1 billion in Iowa net income and \$83.6 billion in net taxable income. This report provides a summary of data obtained from 2011 tax returns as well as a review of the relevant features of the Iowa tax law. **The report revisions incorporate data revisions for Iowa Net Income allowing negative values and Earned Income Tax Credit claims.**

The report is organized in two major sections:

- A summary of information reported on 2011 returns including a description of Iowa's individual income tax structure and an analysis of filing patterns.
- An appendix of statistical tables.
  - Appendix A contains detailed information about all taxpayers who filed returns for tax year 2011.
  - Appendix B provides similar tax information concerning Iowa residents only.

When comparing the data in Appendix A and Appendix B to prior years, caution needs to be exercised because tax law changes can influence such comparisons. For example, the 2007 tax year had several significant changes. These include the beginning of the phase-out of taxable Social Security benefits, raising the filing thresholds for taxpayers age 65 and older, increasing the Earned Income Tax Credit and making it refundable, and the addition of several new credits.

It is possible for taxpayers to report a negative Iowa net income if certain losses exceed positive sources of income. It is also possible for taxpayers to incur a negative tax liability when the sum of the refundable credits exceeds tax liability before the application of the refundable credits. In past years, negative values for Iowa net income and tax liability were restricted to zero for this report.

It is not possible for taxable income to be negative. Any negative taxable income must be rounded to zero as negative taxable income values may not be applied to the tax tables or the alternate tax calculation. This rule is stated in the Department's Expanded Instructions available at: <http://www.iowa.gov/tax/forms/indinc.html#E1>.

Beginning with the 2011 report, two additional sections of statistical tables are being added:

- Appendix C contains detailed information about all taxpayers, however, negative Iowa net income and tax liability values are allowed.
- Appendix D provides similar tax information concerning Iowa residents only, however, negative Iowa net income and tax liability values are allowed.

The majority of data contained in the summary of information reported on 2011 returns is reported with Iowa net income and tax liability restricted to positive values. A comparison of income and tax liabilities allowing and disallowing negative values is presented on page 15 of this report.

## OVERVIEW OF RELEVANT FEATURES OF TAX LAW - TAX YEAR 2011

The key features of the 2011 Iowa individual income tax structure are similar to those in the federal income tax structure and in other states with progressive tax rates. This section of the report highlights individual income tax law changes for 2011, fundamental features of the Iowa tax structure, and related tax features, such as additional taxes, credits, and check-off programs. Chart 2 provides additional information on the descriptions and impacts of these features. Supplemental information from the IA 148 Tax Credits Schedule can be obtained on the Department's website, although 2011 tax year claims data will not be available until June 2014: [www.iowa.gov/tax/taxlaw/creditstudy.html](http://www.iowa.gov/tax/taxlaw/creditstudy.html).

### Tax Year 2011 Law Changes

Important Iowa tax law changes applicable to tax year 2011 include:

- The income tax brackets in the rate schedule were indexed upward by 0.8 percent. The indexation 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 \$1,830; up from \$1,810 in tax year 2010. For all other filing statuses the standard deduction was \$4,500; up from \$4,460 the prior year.
- The phase-out of the tax on Social Security benefits continued in 2011. Taxpayers initially compute their taxable benefits (based on pre-1993 federal law) and reduce the calculation by a certain percentage. For tax year 2011, the exclusion percentage increased to 67% from 55%. The exclusion percentage will increase until the tax on Social Security benefits is completely phased out in tax year 2014.
- An exemption was allowed for all pay received from the federal government for military service performed while on active duty status in the armed forces, the armed forces military reserve, or the National Guard.
- Iowa did not couple with the 50% bonus depreciation Internal Revenue Code change for tax year 2011.
- Iowa did couple with the following federal provisions for tax year 2011:
  - Section 179 asset expensing limit of \$500,000
  - Allow itemized deductions in full for high income taxpayers
  - Allow individuals to deduct state sales/use tax as an itemized deduction if they deducted sales/use tax on their federal returns
  - Maintain increased eligibility for student loan interest deduction
  - Expanded federal Child and Dependent Care Tax Credit
  - Expanded federal Earned Income Tax Credit
  - The Educator Expenses Deduction
  - The Tuition and Fees Deduction for higher education
  - Allow tax free distributions from IRAs to section 501(c)(3) charities.

- Taxpayers were allowed to make an adjustment on the 2011 tax year return for Iowa's retroactive coupling with the Tuition and Fees Deduction, the Educator Expenses Deduction, and the Section 179 expensing limit for tax year 2010. Taxpayers may alternatively amend the 2010 return.

### Filing Requirements

For 2011, single taxpayers who were Iowa residents, under age 65, and had 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 Iowa net income of \$13,500 or more were also required to file an Iowa return. Single taxpayers claimed as a dependent on another person's return with Iowa net income 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 Iowa net income of \$24,000 or more and married taxpayers with at least one spouse age 65 or older with Iowa net income of \$32,000 or more were required to file an Iowa return.

### Filing Status

For many taxpayers, Iowa filing status was the same filing status as on the federal return. However, married taxpayers had the option of filing either jointly or separately on the Iowa return, no matter how they filed on the federal return. Married separate filing allowed taxpayers to be taxed as separate individuals, in many cases, at lower tax rates than on their combined income. Married couples were encouraged to compute their taxes both on their separate incomes and on their combined income to see which method was most beneficial.

Iowa allows the following filing statuses:

- Single – For unmarried, divorced or legally separated taxpayers as of December 31, 2011.
- Married Filing Joint Return – For married couples as of December 31, 2011 who want to report income, deductions and credits together in one column.
- Married Filing Separately on Combined Return – For married couples as of December 31, 2011 who want to report income, deductions and credits separately in two columns (one column for each spouse). Taxpayers may have to prorate certain items between spouses, such as federal refunds or itemized deductions.
- Married Filing Separate Returns – For married couples who wish to file on separate returns.
- Head of Household – For taxpayers filing as head of household for federal income tax purposes.
- Qualifying Widow(er) with Dependent Child – For taxpayers meeting the federal filing requirements for qualifying widow(er).

For purposes of the Statistical Appendices, the Single tables include the single, head of household, and qualifying widow(er) filing statuses. The Married Separate tables include the married filing separately on combined returns and the married filing separate returns filing statuses. The Married Joint tables include the married joint filing status.

## Net Income

Iowa net income (also referred to as adjusted gross income, or AGI, in this report) started with most sources and amounts of income that were reported on the 2011 federal return with certain differences (section 422.7 Iowa Code, 2013). These differences include the subtraction of interest and dividends from federal securities and the addition of interest and dividends from certain state, municipal, and foreign securities. State refunds were not included in Iowa net income. Additionally, Iowa excluded income from certain railroad retirement benefits and calculated taxable Social Security benefits differently.

Iowa allowed 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 offered a number of adjustments to income that were not allowed as federal adjustments including a partial pension/retirement income exclusion, a deduction for certain types of capital gains transactions, and a 100% health and dental insurance premium deduction.

## Net Taxable Income

To determine net taxable income, the following deductions from net income were allowed for 2011:

1. Iowa is one of three states that allowed the deduction of federal income taxes paid during the year less federal income tax refunds received during the year. However, refunds resulting from the Earned Income Tax Credit, Additional Child Tax Credit, First-time Homebuyer Credit, Refundable Education Credit, and Making Work Pay or Government Retiree Credits were not included.
2. The larger of the following amounts:
  - a. A standard deduction of \$1,830 for single filers and for each married individual filing separately. A standard deduction of \$4,500 for taxpayers who filed married using a joint return, head of household, or qualifying widow(er) with a dependent child.
  - b. Itemized deductions equal to the amount determined for federal income tax purposes less any amounts deducted for Iowa income tax payments. In addition, adoption expenses, expenses incurred for in-home care of a disabled relative, and additional mileage for charity were included as Iowa itemized deductions.

## Tax on Net Taxable Income

Net taxable income reported on 2011 Iowa returns was subject to the following rates and tax brackets:

<u>Rate</u>			<u>Taxable Income</u>			<u>Rate</u>			<u>Taxable Income</u>				
0.36%	over	\$	0	but not over	\$	1,439	6.48%	over	\$	21,585	but not over	\$	28,780
0.72%	over	\$	1,439	but not over	\$	2,878	6.80%	over	\$	28,780	but not over	\$	43,170
2.43%	over	\$	2,878	but not over	\$	5,756	7.92%	over	\$	43,170	but not over	\$	64,755
4.50%	over	\$	5,756	but not over	\$	12,951	8.98%	over	\$	64,755			
6.12%	over	\$	12,951	but not over	\$	21,585							



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 alternate tax. Taxpayers may use this alternate tax calculation if it results in a lower tax liability than applying the progressive tax rates to net taxable income.

### Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 2011:

1. A forty dollar credit was allowed for each individual filing a return. In addition, taxpayers who 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 at the end of the tax year were 65 years of age or over or blind.
2. A forty dollar credit was allowed for each dependent claimed on the federal tax return.

### Nonresident and Part-Year Resident Credits

Individuals with Iowa-source income who were not full-year residents of Iowa were required to report their income, adjustments, and deductions from all sources. After computing tax on net taxable income from all sources, nonresidents and part-year residents were allowed a credit to reflect the ratio of non-Iowa-source income to total income. The credit is computed using the Schedule IA 126.

### Out-of-State Tax Credit

Iowa residents and part-year residents received a refundable tax credit for income that was taxed by Iowa as well as another state or foreign country. The credit equaled the Iowa tax owed on this income, but could not exceed the tax that was imposed by the other state or country. The credit was computed using the Schedule IA 130; separate schedules were required for each state or country that imposed tax.

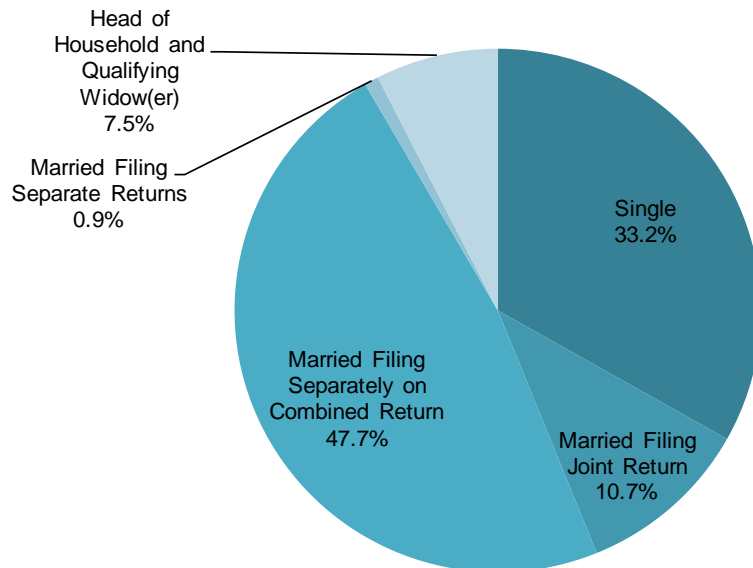
### Additional Features of the Iowa Tax Structure (Additional Taxes, Tax Credits, and Check-offs)

Several features exist in Iowa tax law that are designed to impose additional taxes on lump sum pension distributions or tax preference items, or to fund school districts or EMS services (the latter two items are subject to voter approval). Other features exist to encourage certain activities through nonrefundable or refundable credits. Another feature allows taxpayers to make contributions to certain programs through check-offs. More information on these additional taxes, credits, and check-off programs may be found in Chart 3 on pages 8 through 12 of this report.

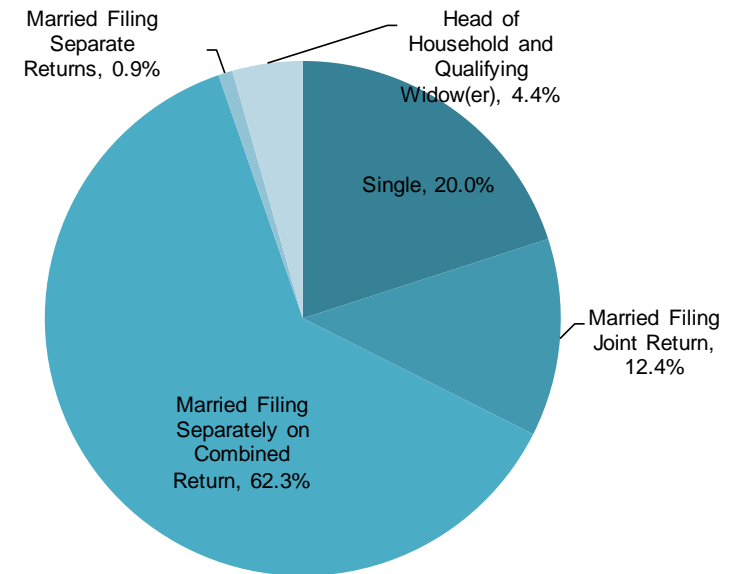
## REVIEW OF 2011 TAX YEAR

Filing Status – The Iowa tax structure allows for six filing status options. The share of taxpayers by filing status (Chart 1A) and the share of tax liability by filing status (Chart 1B) are presented below (the Head of Household and Qualifying Widow(er) numbers are combined in this presentation). Taxpayers filing married separate on a combined return are counted as two individual taxpayers in this report.

**Chart 1A – Percentage of Taxpayers by Filing Status**



**Chart 1B – Percentage of Tax Liability by Filing Status**



Standard/Itemized Deductions - Approximately 48 percent of taxpayers utilized the Iowa standard deduction while the remaining filers itemized.

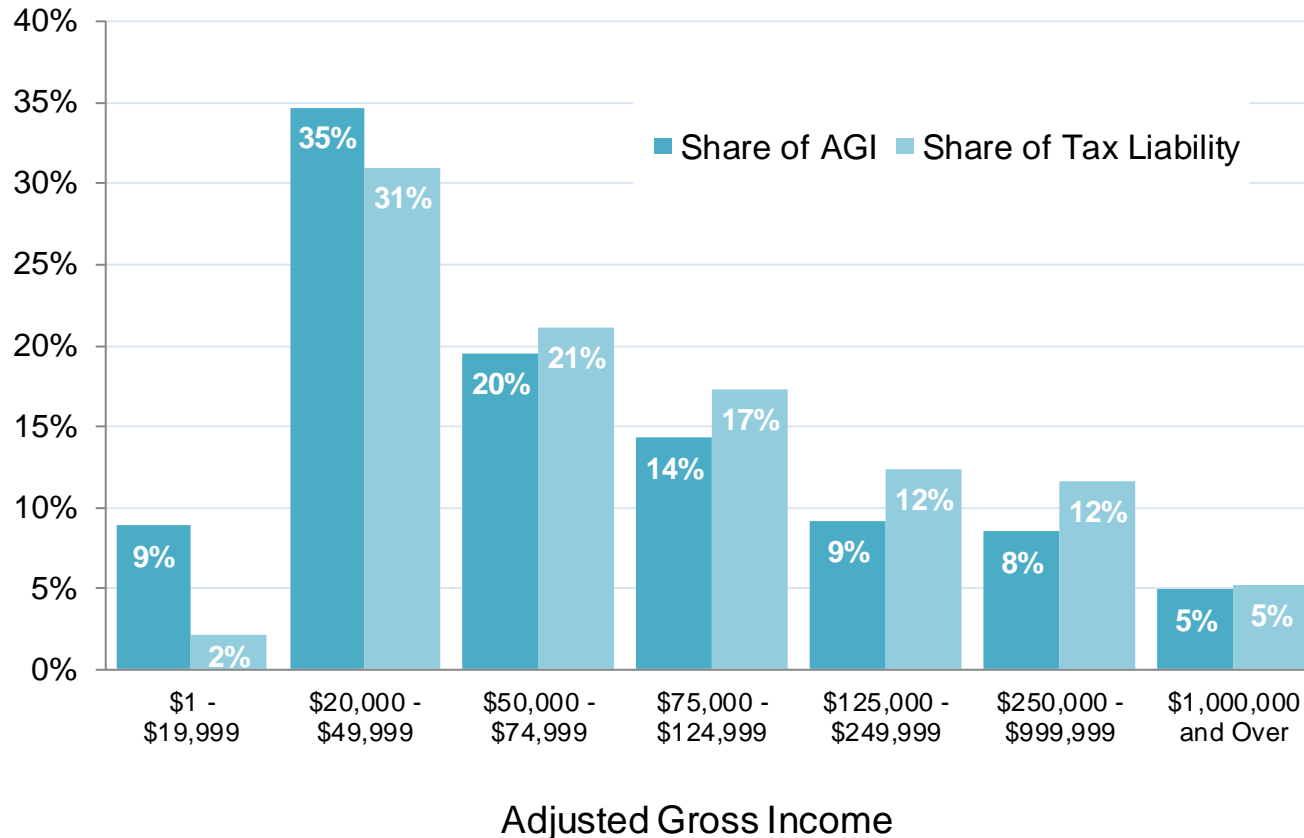
Federal Tax Deduction - For the 2011 tax year, a total of \$15.5 billion in net federal taxes were deducted from net income.

Additional Taxes – The special tax on lump sum distributions of pensions was paid by 191 individuals, totaling \$158,700 (see Chart 3). The Iowa minimum tax was imposed, for the most part, on the same tax preference items and adjustments on which the federal Alternative Minimum Tax is imposed, and equaled 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 22,435 taxpayers and amounted to \$7.9 million. School District Surtax collections increased in 2011, with 291 districts out of 351 school districts receiving approximately \$103.4 million in revenue from this state-collected revenue source. In 2010, 294 districts imposed the surtax and received approximately \$96.9 million. One county (Appanoose) imposed a local surtax to fund emergency medical services. Appanoose County received approximately \$65,000 from this surtax 2011, just below the \$65,500 it received in 2010.

Tax Credits - Chart 3 documents the utilization of the tax credits allowed on the 2011 return. Excluding the exemption credits, the nonresident/part-year resident credits, and the out-of-state tax credit, \$164.4 million in credits were claimed on 2011 returns, compared with \$150.0 million in 2010.

Check-offs – A total of approximately 88,800 contributions amounted to approximately \$418,500 for the five check-off line items provided on the 2011 tax return, (See Chart 3). In 2010, there were approximately 88,400 contributions that amounted to approximately \$407,900.

**Chart 2 – Share of AGI and Tax Liability by Income Group for Resident Taxpayers, Allowing for Negative Values**



Note: Chart does not include taxes paid or income for individuals with AGI of less than \$1.

The Iowa income tax is progressive with tax rates rising with income. In addition, the refundable Earned Income Tax Credit further reduces tax liability for the lowest income taxpayers. Chart 2 demonstrates the progressivity for Iowa residents with the lowest two income taxpayer groups, excluding those reporting negative AGI, reporting 44% of income, but only 33% of tax liability. Conversely, taxpayers with AGI above \$125,000 reported 22% of income but 29% of tax liability.

**CHART 3 - ADDITIONAL TAXES, CREDITS, AND CHECK-OFF PROGRAMS FOR 2011**

	<b>FIRST EFFECTIVE TAX YEAR</b>	<b>CHARACTERISTICS</b>	<b>IMPACT IN 2011</b>
<b>A. <u>ADDITIONAL TAXES</u></b>			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distributions of pensions.	191 Taxpayers \$158,695
Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that minimum tax exceeds regular tax.	22,435 Taxpayers \$7.9 Million
School District Surtax	1976	Up to 20% of State income tax in authorizing districts.	823,493 Taxpayers in 291 School Districts \$103.4 Million
Emergency Medical Services Surtax	1992	Up to 1% of State income tax in authorizing counties.	5,433 Taxpayers in 1 County (Appanoose) \$64,978
<b>B. <u>CREDITS THAT ARE NONREFUNDABLE</u></b>			
Iowa New Jobs Tax Credit	1985	6% of wages paid to new employees by qualifying employer.	Not separately identified (See Note #1 pg. 12)
Tuition and Textbook Tax Credit	1987	25% of the first \$1,000 of qualifying expenses per dependent. Maximum credit of \$250 for each dependent.	145,792 Taxpayers \$15.1 Million
Minimum Tax Credit	1989	Credit equal to prior year minimum tax paid. Credit is taken against regular tax to the extent that the regular tax exceeds any minimum tax.	Not separately identified (See Note #1 pg. 12)
S Corporation Apportionment Tax Credit	1997	Credit available to resident shareholders of S corporations. Credit is structured such that the S corporation shareholders are taxed on the greater of income attributable to Iowa under the single sales factor or the actual distributions by the S corporation less federal income tax.	Not separately identified (See Note #1 pg. 12)
Franchise Tax Credit	1997	Credit available to shareholders in a financial institution which files an Iowa Franchise tax return as an S corporation or limited liability company (LLC). Iowa does not recognize the S corporation or LLC election for Franchise tax purposes, thus the credit is allowed to avoid double taxation of income.	Not separately identified (See Note #1 pg. 12)

<b>FIRST EFFECTIVE TAX YEAR</b>	<b>CHARACTERISTICS</b>	<b>IMPACT IN 2011</b>
Investment Tax Credit	1997 Credit for approved eligible business for up to 10% of investment in real property. Relevant to the New Jobs and Income, High Quality Jobs, Enterprise Zone, and New Capital Investment economic development programs.	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 25% of endowment gifts to a qualifying community foundation. Maximum credit of \$175,000 per taxpayer. Total credits may not exceed \$3.5 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)
Venture Capital Tax Credits	2005 Credit for investments made three years prior in a qualifying business, community based seed capital fund, or certified venture capital fund. 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 consumed on-site by approved electrical production facilities that produce electricity from wind.	Not separately identified (See Note #1 pg. 12)
Renewable Energy Tax 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)

	<b>FIRST EFFECTIVE TAX YEAR</b>	<b>CHARACTERISTICS</b>	<b>IMPACT IN 2011</b>
Film Expenditure Tax Credit	2007	25% of a taxpayer's qualified expenditures in a film, television or video project. Projects must be registered with the Iowa Economic Development Authority and have at least \$100,000 of expenditures in Iowa.	Not separately identified (see Note #1 pg. 12)
Film Investment Tax Credit	2007	25% of a taxpayer's qualified investment in a film, television or video project. Projects must be registered with the Iowa Economic Development Authority and have at least \$100,000 of expenditures in Iowa.	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)
Charitable Conservation Contribution Tax Credit	2008	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 credit was not funded for Fiscal Year 2011. Beginning July 1, 2011 the total amount of credit available to the program was \$5 million and the maximum credit for one project was \$500,000.	Not separately identified (See Note #1 pg. 12)
<b><u>C. CREDITS THAT ARE REFUNDABLE</u></b>			
Motor Vehicle Fuel Tax Credit	1973	Credit for motor vehicle fuel tax paid on fuel used for exempt purposes.	24,869 Taxpayers \$2.8 Million
Child and Dependent Care Tax Credit	1977	Sliding scale from 30% to 75% of federal Child and Dependent Care Tax Credit for households with income less than \$45,000. The credit may not be taken if the Early Childhood Development Tax Credit is claimed.	31,456 Taxpayers \$7.5 Million

	<b>FIRST EFFECTIVE TAX YEAR</b>	<b>CHARACTERISTICS</b>	<b>IMPACT IN 2011</b>
Research Activities Tax Credit	1985	6.5% of qualifying research expenditures, or alternative simplified credit calculation. Supplemental credits were available for approved businesses under economic development programs.	Not separately identified (See Note #2 pg. 12)
Earned Income Tax Credit	1990	7.0% of federal Earned Income Tax Credit, with eligibility based on income, filing status and number of dependents.	235,443 Taxpayers \$30.3 Million
Claim of Right Tax Credit	1996	Credit for taxes paid on income repaid in 2010, but reported on a prior year tax return.	Not separately identified (See Note #2 pg. 12)
Historic Preservation and Cultural and Entertainment District Tax Credit	2000	25% of qualifying rehabilitation costs for eligible property.	Not separately identified (See Note #2 pg. 12)
Early Childhood Development Tax Credit	2006	25% of qualified early childhood development expenses for dependents age three to five for households with income less than \$45,000. The credit may not be taken if the Child and Dependent Care Tax Credit is claimed.	5,126 Taxpayers \$0.8 Million
E85 Gasoline Promotion Tax Credit	2006	10 cents per gallon of E85 sold by retail dealers of gasoline in calendar year 2011.	Not separately identified (See Note #2 pg. 12)
Biodiesel Blended Fuel Tax Credit	2006	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 in calendar year 2011.	Not separately identified (See Note #2 pg. 12)
Wage-Benefit Tax Credit	2006	10% of the wages and benefits to non-retail, non-service businesses which create new jobs in Iowa and the annual wage is 160% of the average county wage. 5% credit 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)

	<b>FIRST EFFECTIVE TAX YEAR</b>	<b>CHARACTERISTICS</b>	<b>IMPACT IN 2011</b>
Ethanol Promotion Tax Credit	2009	Credit for retail gasoline dealers of ethanol blended gasoline. The amount of the credit is based on the amount of pure ethanol and pure biodiesel gallons sold as well as the total number of gasoline gallons sold. Credits may be computed on either a company-wide or site-by-site basis.	Not separately identified (See Note #2 pg. 12)
E15 Plus Gasoline Promotion Tax Credit	2011	3 cents per gallon of blended gasoline that is classified as E15 or higher, but not classified as E85 gasoline.	Not separately identified (See Note #2 pg. 12)
<b>D. CHECK-OFF PROGRAMS</b>			
Election Campaign Check-off	1972	Taxpayer may designate \$1.50 of State income tax (\$3.00 if joint) to a qualified party of choice or equally to qualifying parties	64,278 returns \$96,417
Fish and Wildlife Check-off	1982	Taxpayers may contribute \$1 or more of their own money to the Fish/Wildlife Protection Fund	8,296 returns \$132,340
State Fair Check-off	1993	Taxpayers may contribute \$1 or more of their own money to the State Fairgrounds Renovation Fund.	5,595 returns \$67,213
Combined Iowa Volunteer Firefighters Check-off and Veterans Trust Contribution Check-off	2004 2006	Taxpayers may contribute \$1 or more of their own money to be divided evenly between the Iowa Volunteer Firefighters Fund and the Veterans Trust Fund.	5,135 returns \$59,085
Child Abuse Prevention Check-off	2008	Taxpayers may contribute \$1 or more of their own money to the Child Abuse Prevention Fund.	5,522 returns \$63,463

- NOTES:**
1. This credit is included among all other nonrefundable credits on line 53 of the 2011 Iowa 1040 tax form. Because the income tax return database only includes aggregate information from line 53, separate values for this credit could not be determined at the time this report was published. For 2011, total other nonrefundable credits were claimed by approximately 20,900 taxpayers and amounted to \$92.4 million. Additional information on 2011 tax credit claims will be published in the Annual Tax Credits Claims Report in June 2014, based on analysis of the IA 148 Tax Credits Schedule.
  2. This credit is included among all other refundable credits on line 66 of the 2011 Iowa 1040 tax form. Because the income tax return database only includes aggregate information from line 66, separate values for this credit could not be determined at the time this report was published. For 2011, total other refundable credits were claimed by approximately 2,500 taxpayers and amounted to \$15.5 million. Additional information on 2011 tax credit claims will be published in the Annual Tax Credits Claims Report in June 2014, based on analysis of the IA 148 Tax Credits Schedule.



## INCIDENCE BY ADJUSTED GROSS INCOME — TAX YEAR 2011

A traditional measurement of a state's income tax structure is the incidence of the tax on residents in that state. As used in this report, the incidence is defined as the percentage that tax liability represents of net income (also referred to as adjusted gross income or AGI).

Chart 4 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 with certain data presented elsewhere in this report, as the inclusion of nonresident and part-year taxpayers does not accurately reflect the incidence of the Iowa income tax on Iowans. In computing their tax, nonresidents report income from **all sources** in AGI, no matter where the income was earned. However, the tax liability represents the tax on **Iowa-source** income only, since the nonresident/part-year resident credit eliminates that portion of the tax that is attributable to non-Iowa-source income. For this reason, data from nonresident and part-year resident taxpayers overstates AGI (the denominator) relative to tax (the numerator) and therefore produces measures of incidence that can be significantly lower than those for Iowa residents. While this distortion affects the incidence at nearly all income levels, the most significant abnormalities occur at the middle and upper income levels.

The numbers 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 for all taxpayers. Note that both AGI and tax liability values are restricted to positive values for all taxpayers.

**Chart 4 - Tax Incidence by Adjusted Gross Income  
All Taxpayers vs. Iowa Resident Taxpayers**

Adjusted Gross Income Class	All Taxpayers			Iowa Resident Taxpayers Only		
	AGI (\$ millions)	Tax Liability (\$ millions)	Incidence	AGI (\$ millions)	Tax Liability (\$ millions)	Incidence
(No AGI)	\$0.0	\$0.3		\$0.0	\$0.2	
\$1 - \$4,999	\$425.1	\$0.1	0.02%	\$396.0	\$0.1	0.03%
\$5,000 - \$9,999	\$1,334.4	\$4.1	0.31%	\$1,241.5	\$4.0	0.32%
\$10,000 - \$19,999	\$4,977.0	\$69.3	1.39%	\$4,622.7	\$66.9	1.45%
\$20,000 - \$29,999	\$7,842.1	\$197.3	2.52%	\$7,266.4	\$191.0	2.63%
\$30,000 - \$39,999	\$9,479.1	\$302.5	3.19%	\$8,800.3	\$293.9	3.34%
\$40,000 - \$49,999	\$9,061.6	\$319.7	3.53%	\$8,355.7	\$310.3	3.71%
\$50,000 - \$59,999	\$7,423.4	\$274.0	3.69%	\$6,770.8	\$265.8	3.93%
\$60,000 - \$74,999	\$7,824.3	\$299.1	3.82%	\$6,971.8	\$289.0	4.15%
\$75,000 - \$99,999	\$7,625.1	\$299.6	3.93%	\$6,552.2	\$288.1	4.40%
\$100,000 and over	\$59,079.4	\$1,031.7	1.75%	\$19,481.0	\$935.3	4.80%
Total	\$115,071.5	\$2,797.7	2.43%	\$70,458.4	\$2,644.6	3.75%

## HISTORICAL TRENDS IN FILINGS, INCOME, AND TAX LIABILITY

Chart 5 provides seven years of historical data for the number of taxpayers, adjusted gross income (AGI), net 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 as a result of economic changes have led to increases (or decreases) in net taxable income as well as the amount of tax liability. Iowa tax law changes can also affect growth in income and in tax liability over time. In addition, federal tax law changes have an effect on State tax liabilities because taxpayers are allowed to deduct their net federal income tax payments from Iowa taxable income on their Iowa returns.

In tax year 2011, AGI and net taxable income increased by 5.9% and 1.3% respectively, while tax liability increased by 3.9%. The lower growth in taxable income compared to AGI reflects the expiration of the federal Making Work Pay tax credit that raised federal tax payments and thus federal tax deductions on Iowa returns. The higher growth in tax liability compared to taxable income reflects a shift in the distribution of income toward the higher income groups that face higher marginal tax rates. Additional analysis suggests that larger percentage increases occurred among nonresidents as AGI grew by 8.7% and tax liability grew by 12.9%, while net taxable income fell by -1.4%. The changes were more modest among resident taxpayers as AGI increased by 4.2%, net taxable income increased by 2.9%, and tax liability increased by 3.4%.

**Chart 5 - Historical Iowa Individual Income Tax Statistics**

<u>Tax Year</u>	<u>Number of Taxpayers</u> <sup>1</sup>	<u>Adjusted Gross Income</u> <sup>2</sup>	<u>Net Taxable Income</u> <sup>3</sup>	<u>Tax Liability</u> <sup>2,3</sup>
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
2010	1,949,314	\$108,702,155,991	\$82,514,815,717	\$2,693,295,855
2011	1,975,659	\$115,071,525,087	\$83,579,250,337	\$2,797,666,241

Annual Percent Change

<u>Tax Year</u>	<u>Number of Taxpayers</u>	<u>Adjusted Gross Income</u>	<u>Net Taxable Income</u>	<u>Tax Liability</u>
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%
2009-10	1.03%	13.64%	15.94%	5.28%
2010-11	1.35%	5.86%	1.29%	3.88%

1. Married separate taxpayers filing separately on a combined return are counted as two taxpayers. Taxpayers of all other filing statuses (including married joint taxpayers) are counted as one taxpayer.
2. AGI and Tax Liability numbers are restricted to positive numbers; taxable income cannot be negative.
3. Historical numbers were revised in the 2008 report for tax years 2004-2007.

## ALTERNATIVE PRESENTATION OF IOWA NET INCOME AND TAX LIABILITY VALUES

Historically, the Department's annual statistical reports restricted any AGI values that were negative to zero dollars. Likewise, any negative tax liability was rounded to zero dollars as well.

It is possible for AGI to be negative if business, farm, rental or capital losses exceed positive sources of income, or if adjustments to income on line 25 of the Iowa 1040 exceed positive income. It is also possible to have a negative tax liability if refundable credits, such as the Earned Income Tax Credit, exceed the tax liability on line 59 of the Iowa 1040. For purposes of this report, withholding and estimated payments are not considered as tax credits or part of the Iowa tax structure; they are simply methods of payment of tax liability. Therefore withholding and estimated payments are not considered in determining whether or not a taxpayer has a negative tax liability.

Chart 6 provides a comparison of AGI and tax values that are restricted to positive values with AGI and tax values which are unrestricted. As would be expected, negative AGI and tax liability totals occur in the lowest income groups.

**Chart 6 - Comparison of AGI and Tax Values Restricted To Zero Dollars vs. Unrestricted AGI and Tax Liability  
(\$ millions)**

Adjusted Gross Income Class (No AGI)	All Taxpayers						Iowa Resident Taxpayers Only					
	Adjusted Gross Income			Tax Liability			Adjusted Gross Income			Tax Liability		
	Restricted	Unrestricted	Difference	Restricted	Unrestricted	Difference	Restricted	Unrestricted	Difference	Restricted	Unrestricted	Difference
	\$0.0	-\$4,371.3	-\$4,371.3	\$0.3	-\$3.9	-\$4.2	\$0.0	-\$1,297.8	-\$1,297.8	\$0.2	-\$1.1	-\$1.4
\$1 - \$4,999	\$425.1	\$425.1	\$0.0	\$0.1	-\$1.4	-\$1.6	\$396.0	\$396.0	\$0.0	\$0.1	-\$1.4	-\$1.5
\$5,000 - \$9,999	\$1,334.4	\$1,334.4	\$0.0	\$4.1	-\$0.6	-\$4.7	\$1,241.5	\$1,241.5	\$0.0	\$4.0	-\$0.6	-\$4.5
\$10,000 - \$19,999	\$4,977.0	\$4,977.0	\$0.0	\$69.3	\$58.6	-\$10.7	\$4,622.7	\$4,622.7	\$0.0	\$66.9	\$56.6	-\$10.3
\$20,000 - \$29,999	\$7,842.1	\$7,842.1	\$0.0	\$197.3	\$196.0	-\$1.2	\$7,266.4	\$7,266.4	\$0.0	\$191.0	\$189.8	-\$1.2
\$30,000 - \$39,999	\$9,479.1	\$9,479.1	\$0.0	\$302.5	\$302.2	-\$0.4	\$8,800.3	\$8,800.3	\$0.0	\$293.9	\$293.5	-\$0.4
\$40,000 - \$49,999	\$9,061.6	\$9,061.6	\$0.0	\$319.7	\$319.5	-\$0.2	\$8,355.7	\$8,355.7	\$0.0	\$310.3	\$310.2	-\$0.1
\$50,000 - \$74,999	\$15,247.7	\$15,247.7	\$0.0	\$573.1	\$572.9	-\$0.2	\$13,742.6	\$13,742.6	\$0.0	\$554.9	\$554.7	-\$0.2
\$75,000 - \$99,999	\$7,625.1	\$7,625.1	\$0.0	\$299.6	\$299.4	-\$0.2	\$6,552.2	\$6,552.2	\$0.0	\$288.1	\$287.9	-\$0.2
\$100,000 and over	\$59,079.4	\$59,079.4	\$0.0	\$1,031.7	\$1,027.0	-\$4.7	\$19,481.0	\$19,481.0	\$0.0	\$935.2	\$931.3	-\$3.9
<b>Total</b>	<b>\$115,071.5</b>	<b>\$110,700.2</b>	<b>-\$4,371.3</b>	<b>\$2,797.7</b>	<b>\$2,769.7</b>	<b>-\$28.1</b>	<b>\$70,458.4</b>	<b>\$69,160.6</b>	<b>-\$1,297.8</b>	<b>\$2,644.6</b>	<b>\$2,620.9</b>	<b>-\$23.7</b>

## STATISTICAL APPENDIX - EXPLANATION OF TERMS

Pay Returns — Returns with tax liability greater than zero.

No Pay Returns — Returns with tax liability less than or equal to zero.

Filing Status:

Single — Includes filing status 1 (single), 5 (head of household), and 6 (qualifying widow(er)).

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.

Personal Credits — From Step 3 on IA 1040 and Step 3 IA 1040A.

Dependent Credits — From Step 3 on IA 1040 and Step 3 IA 1040A.

Federal Tax Deduction — Difference between line 34 IA 1040 and line 29 IA 1040, or difference between line 7 line 1040A and line 5 IA 1040A.

Itemized or Standard Deduction — From line 41 IA 1040. If filing form 1040A, the taxpayer cannot itemize, and the standard deduction is included in the tax calculations for the tax tables at the back of the 1040A tax booklet.

Tuition and Textbook Tax Credit — From line 48 IA 1040.

Other Nonrefundable Tax Credits — From line 53 IA 1040. These credits include: the Iowa New Jobs Tax Credit, the Minimum Tax Credit, the S Corporation Tax Credit, the Franchise Tax Credit, the Investment Tax Credit, the Housing Investment Tax Credit, the Endow Iowa Tax Credit, Venture Capital Tax Credits, the School Tuition Organization Tax Credit, the Wind Energy Production Tax Credit, the Renewable Energy Tax Credit, the Film Expenditure Tax Credit, the Film Investment Tax Credit, the Agricultural Assets Transfer Tax Credit, the Charitable Conservation Contribution Tax Credit, and the Redevelopment Tax Credit.

Child and Dependent Care Tax Credit — From line 64 IA 1040.

Early Childhood Development Tax Credit — From line 64 IA 1040.

Earned Income Tax Credit — From line 65 IA 1040 or line 19 IA 1040A.

Out-of-State Tax Credit — From line 62 IA 1040.

Motor Vehicle Fuel Tax Credit — From line 63 IA 1040.

Other Refundable Tax Credits — From line 66 IA 1040 (these credits may not be claimed if filing IA 1040A). These credits include: the Research Activities Credit, the Claim of Right Tax Credit, the Historic Preservation and Cultural and Entertainment District Tax Credit, the E85 Gasoline Promotion Tax Credit, the E15 Plus Gasoline Promotion Tax Credit, the Biodiesel Blended Fuel Tax Credit, the Wage-Benefit Tax Credit, and the Ethanol Promotion Tax Credit.

Tax Liability — From line 54 IA 1040 (less any refundable credits other than withholding or estimates) or line 11 IA 1040A (less any Earned Income Tax Credit claimed).

Note: It is possible for some taxpayers to report negative adjusted gross income or zero taxable income, yet incur a tax liability. This could occur if taxpayers report large federal refunds or face lump sum or minimum tax liabilities. Conversely, some taxpayers may report high income yet owe no tax. This can occur with large federal tax deductions, itemized deductions, or tax credits. A common situation occurs with nonresidents reporting large adjusted gross income, but little Iowa-source income, such that their nonresident credits largely offset or eliminate their Iowa tax liabilities.

**STATISTICAL APPENDIX A**  
**ALL RETURNS**  
**AGI AND TAX LIABILITY RESTRICTED TO POSITIVE VALUES**

**TABLE 1**  
**TOTAL PAY AND NO-PAY RETURNS**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Numbr of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	52,101	\$0	\$2,233,263	112,029	10,189	\$262,068
<b>\$ 1 - \$ 2,999</b>	87,305	\$139,815,169	\$45,311,597	125,133	9,074	\$68,634
<b>\$ 3,000 - \$ 4,999</b>	71,246	\$285,288,801	\$149,211,287	98,815	9,595	\$81,156
<b>\$ 5,000 - \$ 9,999</b>	178,636	\$1,334,378,624	\$900,511,278	252,724	36,402	\$4,112,494
<b>\$ 10,000 - \$ 19,999</b>	332,596	\$4,976,975,268	\$3,730,446,473	480,266	121,028	\$69,259,308
<b>\$ 20,000 - \$ 29,999</b>	314,841	\$7,842,068,499	\$6,063,125,522	427,307	143,351	\$197,257,924
<b>\$ 30,000 - \$ 39,999</b>	272,314	\$9,479,072,439	\$7,373,457,822	349,735	141,292	\$302,531,899
<b>\$ 40,000 - \$ 49,999</b>	202,716	\$9,061,644,052	\$7,007,328,555	252,665	119,119	\$319,653,646
<b>\$ 50,000 - \$ 59,999</b>	135,876	\$7,423,367,289	\$5,676,083,669	169,142	89,785	\$274,023,824
<b>\$ 60,000 - \$ 74,999</b>	117,337	\$7,824,342,515	\$5,911,801,854	148,896	85,530	\$299,098,649
<b>\$ 75,000 - \$ 99,999</b>	89,113	\$7,625,099,412	\$5,669,951,124	117,964	72,142	\$299,614,288
<b>\$ 100,000 - \$ 124,999</b>	38,902	\$4,317,412,483	\$3,171,739,367	53,910	33,912	\$173,397,571
<b>\$ 125,000 - \$ 149,999</b>	20,504	\$2,796,440,170	\$2,033,586,603	29,327	18,342	\$111,946,593
<b>\$ 150,000 - \$ 199,999</b>	20,771	\$3,566,944,021	\$2,570,292,848	30,865	18,537	\$141,602,647
<b>\$ 200,000 - \$ 249,999</b>	10,702	\$2,383,187,545	\$1,696,617,494	16,314	9,689	\$91,741,114
<b>\$ 250,000 - \$ 499,999</b>	17,844	\$6,104,567,528	\$4,240,603,134	27,907	17,280	\$209,693,007
<b>\$ 500,000 - \$ 999,999</b>	7,133	\$4,878,929,824	\$3,358,335,478	11,765	7,322	\$126,878,270
<b>\$1,000,000 And Over</b>	5,722	\$35,031,991,448	\$23,978,612,969	10,404	5,633	\$176,443,149
<b>Total</b>	1,975,659	\$115,071,525,087	\$83,579,250,337	2,715,168	948,222	\$2,797,666,241

**TABLE 2**  
**TOTAL PAY RETURNS**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Numbr of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	277	\$0	\$967,194	358	49	\$262,068
<b>\$ 1 - \$ 2,999</b>	865	\$1,401,822	\$2,780,045	1,156	63	\$68,634
<b>\$ 3,000 - \$ 4,999</b>	2,551	\$11,122,984	\$11,400,146	2,752	92	\$81,156
<b>\$ 5,000 - \$ 9,999</b>	65,854	\$528,394,539	\$404,005,192	70,716	2,083	\$4,112,494
<b>\$ 10,000 - \$ 19,999</b>	235,365	\$3,594,617,036	\$2,805,154,824	275,047	38,929	\$69,259,308
<b>\$ 20,000 - \$ 29,999</b>	290,062	\$7,244,967,917	\$5,690,857,641	377,245	127,420	\$197,257,924
<b>\$ 30,000 - \$ 39,999</b>	261,133	\$9,091,757,930	\$7,132,984,024	332,481	136,729	\$302,531,899
<b>\$ 40,000 - \$ 49,999</b>	194,955	\$8,714,190,511	\$6,780,424,621	241,671	116,058	\$319,653,646
<b>\$ 50,000 - \$ 59,999</b>	130,367	\$7,122,275,920	\$5,474,385,795	161,318	87,443	\$274,023,824
<b>\$ 60,000 - \$ 74,999</b>	112,242	\$7,483,853,762	\$5,677,437,338	141,464	82,894	\$299,098,649
<b>\$ 75,000 - \$ 99,999</b>	84,250	\$7,206,494,607	\$5,376,681,113	110,537	69,297	\$299,614,288
<b>\$ 100,000 - \$ 124,999</b>	36,278	\$4,025,023,161	\$2,963,081,547	49,697	32,072	\$173,397,571
<b>\$ 125,000 - \$ 149,999</b>	18,751	\$2,556,176,219	\$1,860,763,638	26,437	17,097	\$111,946,593
<b>\$ 150,000 - \$ 199,999</b>	18,788	\$3,225,124,003	\$2,321,818,241	27,381	16,920	\$141,602,647
<b>\$ 200,000 - \$ 249,999</b>	9,495	\$2,113,831,892	\$1,500,236,389	14,134	8,680	\$91,741,114
<b>\$ 250,000 - \$ 499,999</b>	15,347	\$5,231,436,961	\$3,599,449,267	23,337	15,048	\$209,693,007
<b>\$ 500,000 - \$ 999,999</b>	5,801	\$3,945,650,263	\$2,662,916,352	9,169	6,117	\$126,878,270
<b>\$1,000,000 And Over</b>	4,064	\$17,800,524,520	\$11,921,581,830	6,974	3,964	\$176,443,149
<b>Total</b>	1,486,445	\$89,896,844,047	\$66,186,925,197	1,871,874	760,955	\$2,797,666,241



**TABLE 3**  
**TOTAL NO-PAY RETURNS**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
\$ (NO AGI)	51,824	\$0	\$1,266,069	111,671	10,140	\$0
\$ 1 - \$ 2,999	86,440	\$138,413,347	\$42,531,552	123,977	9,011	\$0
\$ 3,000 - \$ 4,999	68,695	\$274,165,817	\$137,811,141	96,063	9,503	\$0
\$ 5,000 - \$ 9,999	112,782	\$805,984,085	\$496,506,086	182,008	34,319	\$0
\$ 10,000 - \$ 19,999	97,231	\$1,382,358,232	\$925,291,649	205,219	82,099	\$0
\$ 20,000 - \$ 29,999	24,779	\$597,100,582	\$372,267,881	50,062	15,931	\$0
\$ 30,000 - \$ 39,999	11,181	\$387,314,509	\$240,473,798	17,254	4,563	\$0
\$ 40,000 - \$ 49,999	7,761	\$347,453,541	\$226,903,934	10,994	3,061	\$0
\$ 50,000 - \$ 59,999	5,509	\$301,091,369	\$201,697,874	7,824	2,342	\$0
\$ 60,000 - \$ 74,999	5,095	\$340,488,753	\$234,364,516	7,432	2,636	\$0
\$ 75,000 - \$ 99,999	4,863	\$418,604,805	\$293,270,011	7,427	2,845	\$0
\$ 100,000 - \$ 124,999	2,624	\$292,389,322	\$208,657,820	4,213	1,840	\$0
\$ 125,000 - \$ 149,999	1,753	\$240,263,951	\$172,822,965	2,890	1,245	\$0
\$ 150,000 - \$ 199,999	1,983	\$341,820,018	\$248,474,607	3,484	1,617	\$0
\$ 200,000 - \$ 249,999	1,207	\$269,355,653	\$196,381,105	2,180	1,009	\$0
\$ 250,000 - \$ 499,999	2,497	\$873,130,567	\$641,153,867	4,570	2,232	\$0
\$ 500,000 - \$ 999,999	1,332	\$933,279,561	\$695,419,126	2,596	1,205	\$0
\$1,000,000 And Over	1,658	\$17,231,466,928	\$12,057,031,139	3,430	1,669	\$0
<b>Total</b>	489,214	\$25,174,681,040	\$17,392,325,140	843,294	187,267	\$0

## TABLE 4 TOTAL SINGLE PAY RETURNS AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
\$ (NO AGI)	60	\$0	\$19,567	68	3	\$34,339
\$ 1 - \$ 2,999	101	\$198,371	\$58,774	104	3	\$6,206
\$ 3,000 - \$ 4,999	179	\$722,380	\$391,504	181	7	\$6,113
\$ 5,000 - \$ 9,999	33,649	\$274,972,426	\$198,642,853	33,771	156	\$1,859,698
\$ 10,000 - \$ 19,999	115,783	\$1,753,860,141	\$1,375,177,785	126,614	13,494	\$33,864,893
\$ 20,000 - \$ 29,999	129,483	\$3,218,202,257	\$2,536,480,815	171,951	56,771	\$85,318,006
\$ 30,000 - \$ 39,999	98,120	\$3,401,406,646	\$2,663,017,391	129,379	40,790	\$111,574,503
\$ 40,000 - \$ 49,999	62,039	\$2,764,261,275	\$2,128,350,326	80,597	22,490	\$99,306,707
\$ 50,000 - \$ 59,999	36,299	\$1,980,209,186	\$1,492,049,200	47,621	12,949	\$73,617,577
\$ 60,000 - \$ 74,999	27,490	\$1,828,457,766	\$1,354,342,277	36,338	9,360	\$70,075,902
\$ 75,000 - \$ 99,999	17,795	\$1,516,404,377	\$1,101,092,108	24,215	5,729	\$59,853,514
\$ 100,000 - \$ 124,999	6,546	\$724,586,712	\$520,219,183	9,076	2,001	\$29,643,109
\$ 125,000 - \$ 149,999	3,117	\$424,836,136	\$304,888,723	4,499	937	\$17,664,254
\$ 150,000 - \$ 199,999	2,952	\$505,585,644	\$361,449,592	4,273	838	\$21,573,922
\$ 200,000 - \$ 249,999	1,368	\$304,120,248	\$216,784,362	1,979	347	\$12,705,559
\$ 250,000 - \$ 499,999	2,046	\$689,060,428	\$480,227,169	2,953	553	\$27,290,621
\$ 500,000 - \$ 999,999	719	\$484,293,728	\$334,005,837	1,043	191	\$16,574,929
\$1,000,000 And Over	580	\$2,097,221,629	\$1,379,469,162	847	155	\$22,166,853
<b>Total</b>	<b>538,326</b>	<b>\$21,968,399,350</b>	<b>\$16,446,666,628</b>	<b>675,509</b>	<b>166,774</b>	<b>\$683,136,705</b>

**TABLE 5**  
**TOTAL SINGLE NO-PAY RETURNS**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
\$ (NO AGI)	20,851	\$0	\$192,554	31,917	1,594	\$0
\$ 1 - \$ 2,999	49,960	\$84,733,735	\$13,630,879	61,779	5,286	\$0
\$ 3,000 - \$ 4,999	45,273	\$180,970,741	\$90,294,139	55,193	6,390	\$0
\$ 5,000 - \$ 9,999	76,005	\$539,744,571	\$356,107,400	104,606	23,683	\$0
\$ 10,000 - \$ 19,999	55,886	\$791,872,539	\$558,079,365	106,018	57,074	\$0
\$ 20,000 - \$ 29,999	8,711	\$205,191,528	\$119,420,764	15,579	7,338	\$0
\$ 30,000 - \$ 39,999	2,916	\$100,584,406	\$49,908,715	4,464	958	\$0
\$ 40,000 - \$ 49,999	1,835	\$82,149,880	\$44,659,183	2,666	412	\$0
\$ 50,000 - \$ 59,999	1,153	\$62,685,478	\$35,765,885	1,639	251	\$0
\$ 60,000 - \$ 74,999	957	\$63,550,954	\$39,590,301	1,332	183	\$0
\$ 75,000 - \$ 99,999	719	\$61,914,138	\$41,817,036	956	183	\$0
\$ 100,000 - \$ 124,999	342	\$38,072,312	\$25,705,264	458	76	\$0
\$ 125,000 - \$ 149,999	210	\$28,830,740	\$19,842,716	285	37	\$0
\$ 150,000 - \$ 199,999	212	\$35,872,739	\$25,815,504	302	66	\$0
\$ 200,000 - \$ 249,999	135	\$30,078,950	\$21,002,420	183	31	\$0
\$ 250,000 - \$ 499,999	244	\$84,410,146	\$59,516,259	357	53	\$0
\$ 500,000 - \$ 999,999	141	\$101,537,667	\$74,409,788	202	44	\$0
\$1,000,000 And Over	199	\$2,764,928,616	\$2,157,067,456	307	88	\$0
<b>Total</b>	265,749	\$5,257,129,140	\$3,732,825,628	388,243	103,747	\$0

**TABLE 6**  
**TOTAL MARRIED JOINT PAY RETURNS**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Numbr of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	31	\$0	\$70,831	71	32	\$181,459
<b>\$ 1 - \$ 9,999</b>	22	\$183,625	\$127,489	44	5	\$1,875
<b>\$ 10,000 - \$ 19,999</b>	5,790	\$101,611,380	\$67,731,055	13,997	2,474	\$969,179
<b>\$ 20,000 - \$ 29,999</b>	19,268	\$484,746,006	\$356,522,594	46,135	20,683	\$8,722,804
<b>\$ 30,000 - \$ 39,999</b>	19,767	\$688,366,799	\$516,965,014	47,778	22,588	\$17,869,666
<b>\$ 40,000 - \$ 49,999</b>	15,093	\$675,448,531	\$511,340,631	35,331	17,905	\$21,492,258
<b>\$ 50,000 - \$ 59,999</b>	11,125	\$608,933,323	\$458,206,965	25,439	13,352	\$20,735,387
<b>\$ 60,000 - \$ 74,999</b>	11,916	\$799,287,269	\$595,235,573	27,043	14,163	\$28,272,572
<b>\$ 75,000 - \$ 99,999</b>	12,068	\$1,040,356,796	\$765,500,274	27,219	14,735	\$37,582,908
<b>\$ 100,000 - \$ 124,999</b>	6,519	\$725,995,718	\$525,869,001	14,811	8,237	\$26,289,888
<b>\$ 125,000 - \$ 149,999</b>	3,741	\$511,169,339	\$364,031,826	8,579	4,752	\$18,290,966
<b>\$ 150,000 - \$ 199,999</b>	4,205	\$722,801,039	\$506,910,635	9,788	5,278	\$25,204,566
<b>\$ 200,000 - \$ 249,999</b>	2,301	\$513,159,582	\$352,098,247	5,427	2,776	\$17,380,256
<b>\$ 250,000 - \$ 499,999</b>	4,368	\$1,516,203,995	\$1,008,947,935	10,019	5,830	\$47,382,024
<b>\$ 500,000 - \$ 999,999</b>	1,896	\$1,295,809,318	\$853,000,850	4,369	2,631	\$30,221,407
<b>\$1,000,000 And Over</b>	1,578	\$8,202,171,164	\$5,283,151,363	3,789	1,877	\$46,857,759
<b>Total</b>	119,688	\$17,886,243,884	\$12,165,710,283	279,839	137,318	\$347,454,974

**TABLE 7**  
**TOTAL MARRIED JOINT NO-PAY RETURNS**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Numbr of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	18,668	\$0	\$155,321	61,096	6,918	\$0
<b>\$ 1 - \$ 2,999</b>	7,316	\$11,043,836	\$45,500	24,806	1,896	\$0
<b>\$ 3,000 - \$ 4,999</b>	5,096	\$20,463,282	\$428,924	17,013	1,487	\$0
<b>\$ 5,000 - \$ 9,999</b>	14,035	\$105,824,772	\$41,275,397	45,064	5,195	\$0
<b>\$ 10,000 - \$ 19,999</b>	25,566	\$368,668,028	\$222,001,488	77,877	17,872	\$0
<b>\$ 20,000 - \$ 29,999</b>	7,897	\$189,791,090	\$109,682,896	24,831	5,594	\$0
<b>\$ 30,000 - \$ 39,999</b>	2,020	\$69,176,454	\$28,756,647	5,851	1,633	\$0
<b>\$ 40,000 - \$ 49,999</b>	1,133	\$50,857,392	\$23,201,551	3,085	907	\$0
<b>\$ 50,000 - \$ 59,999</b>	893	\$49,004,382	\$26,156,973	2,400	684	\$0
<b>\$ 60,000 - \$ 74,999</b>	1,081	\$72,690,337	\$45,624,463	2,704	970	\$0
<b>\$ 75,000 - \$ 99,999</b>	1,406	\$121,799,243	\$81,613,634	3,406	1,301	\$0
<b>\$ 100,000 - \$ 124,999</b>	958	\$106,864,509	\$75,227,082	2,254	1,002	\$0
<b>\$ 125,000 - \$ 149,999</b>	698	\$95,914,048	\$68,550,592	1,642	691	\$0
<b>\$ 150,000 - \$ 199,999</b>	934	\$162,113,923	\$118,167,307	2,198	1,013	\$0
<b>\$ 200,000 - \$ 249,999</b>	601	\$134,128,074	\$100,376,690	1,427	680	\$0
<b>\$ 250,000 - \$ 499,999</b>	1,333	\$468,681,524	\$352,500,731	3,110	1,511	\$0
<b>\$ 500,000 - \$ 999,999</b>	784	\$547,905,174	\$419,917,024	1,890	887	\$0
<b>\$1,000,000 And Over</b>	1,077	\$9,983,766,877	\$7,057,182,784	2,655	1,253	\$0
<b>Total</b>	91,496	\$12,558,692,945	\$8,770,865,004	283,309	51,494	\$0

**TABLE 8**  
**TOTAL MARRIED SEPARATE PAY RETURNS**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
\$ (NO AGI)	186	\$0	\$876,796	219	14	\$46,270
\$ 1 - \$ 2,999	764	\$1,203,451	\$2,721,271	1,052	60	\$62,428
\$ 3,000 - \$ 4,999	2,370	\$10,393,182	\$11,001,119	2,567	83	\$74,011
\$ 5,000 - \$ 9,999	32,185	\$253,245,910	\$205,242,373	36,905	1,924	\$2,251,953
\$ 10,000 - \$ 19,999	113,792	\$1,739,145,515	\$1,362,245,984	134,436	22,961	\$34,425,236
\$ 20,000 - \$ 29,999	141,311	\$3,542,019,654	\$2,797,854,232	159,159	49,966	\$103,217,114
\$ 30,000 - \$ 39,999	143,246	\$5,001,984,485	\$3,953,001,619	155,324	73,351	\$173,087,730
\$ 40,000 - \$ 49,999	117,823	\$5,274,480,705	\$4,140,733,664	125,743	75,663	\$198,854,681
\$ 50,000 - \$ 59,999	82,943	\$4,533,133,411	\$3,524,129,630	88,258	61,142	\$179,670,860
\$ 60,000 - \$ 74,999	72,836	\$4,856,108,727	\$3,727,859,488	78,083	59,371	\$200,750,175
\$ 75,000 - \$ 99,999	54,387	\$4,649,733,434	\$3,510,088,731	59,103	48,833	\$202,177,866
\$ 100,000 - \$ 124,999	23,213	\$2,574,440,731	\$1,916,993,363	25,810	21,834	\$117,464,574
\$ 125,000 - \$ 149,999	11,893	\$1,620,170,744	\$1,191,843,089	13,359	11,408	\$75,991,373
\$ 150,000 - \$ 199,999	11,631	\$1,996,737,320	\$1,453,458,014	13,320	10,804	\$94,824,159
\$ 200,000 - \$ 249,999	5,826	\$1,296,552,062	\$931,353,780	6,728	5,557	\$61,655,299
\$ 250,000 - \$ 499,999	8,933	\$3,026,172,538	\$2,110,274,163	10,365	8,665	\$135,020,362
\$ 500,000 - \$ 999,999	3,186	\$2,165,547,217	\$1,475,909,665	3,757	3,295	\$80,081,934
\$1,000,000 And Over	1,906	\$7,501,131,727	\$5,258,961,305	2,338	1,932	\$107,418,537
<b>Total</b>	<b>828,431</b>	<b>\$50,042,200,813</b>	<b>\$37,574,548,286</b>	<b>916,526</b>	<b>456,863</b>	<b>\$1,767,074,562</b>

**TABLE 9**  
**TOTAL MARRIED SEPARATE NO-PAY RETURNS**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
\$ (NO AGI)	12,305	\$0	\$918,194	18,658	1,628	\$0
\$ 1 - \$ 2,999	29,164	\$42,635,776	\$28,855,173	37,392	1,829	\$0
\$ 3,000 - \$ 4,999	18,326	\$72,731,794	\$47,088,078	23,857	1,626	\$0
\$ 5,000 - \$ 9,999	22,742	\$160,414,742	\$99,123,289	32,338	5,441	\$0
\$ 10,000 - \$ 19,999	15,779	\$221,817,665	\$145,210,796	21,324	7,153	\$0
\$ 20,000 - \$ 29,999	8,171	\$202,117,964	\$143,164,221	9,652	2,999	\$0
\$ 30,000 - \$ 39,999	6,245	\$217,553,649	\$161,808,436	6,939	1,972	\$0
\$ 40,000 - \$ 49,999	4,793	\$214,446,269	\$159,043,200	5,243	1,742	\$0
\$ 50,000 - \$ 59,999	3,463	\$189,401,509	\$139,775,016	3,785	1,407	\$0
\$ 60,000 - \$ 74,999	3,057	\$204,247,462	\$149,149,752	3,396	1,483	\$0
\$ 75,000 - \$ 99,999	2,738	\$234,891,424	\$169,839,341	3,065	1,361	\$0
\$ 100,000 - \$ 124,999	1,324	\$147,452,501	\$107,725,474	1,501	762	\$0
\$ 125,000 - \$ 149,999	845	\$115,519,163	\$84,429,657	963	517	\$0
\$ 150,000 - \$ 199,999	837	\$143,833,356	\$104,491,796	984	538	\$0
\$ 200,000 - \$ 249,999	471	\$105,148,629	\$75,001,995	570	298	\$0
\$ 250,000 - \$ 499,999	920	\$320,038,897	\$229,136,877	1,103	668	\$0
\$ 500,000 - \$ 999,999	407	\$283,836,720	\$201,092,314	504	274	\$0
\$1,000,000 And Over	382	\$4,482,771,435	\$2,842,780,899	468	328	\$0
<b>Total</b>	<b>131,969</b>	<b>\$7,358,858,955</b>	<b>\$4,888,634,508</b>	<b>171,742</b>	<b>32,026</b>	<b>\$0</b>

**TABLE 10**  
**TOTAL PAY AND NO-PAY RETURNS BY COUNTY**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
<b>NONRESIDENT</b>	182,468	\$44,613,090,252	\$30,724,116,104	264,103	95,918	\$153,074,893
<b>ADAIR</b>	4,804	\$155,313,548	\$119,564,294	7,011	2,084	\$5,497,430
<b>ADAMS</b>	2,503	\$83,807,107	\$65,055,478	3,690	1,107	\$2,804,798
<b>ALLAMAKEE</b>	8,414	\$250,221,483	\$192,478,295	12,148	4,249	\$7,655,767
<b>APPANOOSE</b>	6,901	\$186,896,119	\$143,911,756	10,175	3,309	\$6,257,821
<b>AUDUBON</b>	3,605	\$126,666,467	\$100,566,145	5,291	1,488	\$5,067,369
<b>BENTON</b>	15,603	\$579,627,174	\$444,859,296	21,061	7,228	\$22,567,957
<b>BLACK HAWK</b>	74,235	\$2,835,892,104	\$2,119,267,448	100,978	32,737	\$109,274,753
<b>BOONE</b>	15,700	\$569,699,103	\$431,695,428	21,425	6,801	\$21,586,575
<b>BREMER</b>	14,665	\$571,216,773	\$434,802,969	20,295	6,217	\$22,222,613
<b>BUCHANAN</b>	12,432	\$433,956,816	\$334,087,506	16,989	6,148	\$15,951,714
<b>BUENA VISTA</b>	12,218	\$422,210,798	\$327,629,348	17,141	7,582	\$16,071,071
<b>BUTLER</b>	8,901	\$299,692,801	\$233,469,207	12,703	3,866	\$11,391,760
<b>CALHOUN</b>	5,877	\$205,894,657	\$161,371,580	8,609	2,401	\$8,191,985
<b>CARROLL</b>	13,553	\$510,365,244	\$393,089,846	18,538	6,121	\$19,448,146
<b>CASS</b>	8,275	\$284,801,962	\$217,714,462	12,078	3,632	\$10,187,996
<b>CEDAR</b>	11,349	\$416,360,704	\$319,307,867	15,515	4,963	\$16,039,828
<b>CERRO GORDO</b>	26,493	\$983,058,021	\$730,987,062	36,570	10,900	\$36,572,945
<b>CHEROKEE</b>	7,567	\$255,159,298	\$199,719,623	10,691	3,028	\$9,614,421
<b>CHICKASAW</b>	7,645	\$272,100,017	\$211,576,626	10,564	3,463	\$9,972,279
<b>CLARKE</b>	5,355	\$172,454,777	\$134,173,150	7,744	3,090	\$5,828,704
<b>CLAY</b>	10,667	\$389,897,600	\$296,675,726	14,759	4,560	\$14,736,674

(Continued)



**TABLE 10**  
**TOTAL PAY AND NO-PAY RETURNS BY COUNTY**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
CLAYTON	10,542	\$325,860,686	\$250,827,756	15,182	4,626	\$10,520,336
CLINTON	28,435	\$969,875,454	\$739,225,974	39,908	13,487	\$35,796,296
CRAWFORD	9,777	\$324,182,401	\$254,816,198	14,123	6,590	\$12,342,843
DALLAS	39,187	\$2,278,440,805	\$1,670,870,438	50,378	21,039	\$93,831,044
DAVIS	4,359	\$128,231,083	\$98,924,576	6,529	2,782	\$4,313,330
DECATUR	3,884	\$100,994,721	\$75,268,333	5,809	2,007	\$3,044,196
DELAWARE	10,885	\$357,360,496	\$278,525,874	14,936	5,083	\$13,206,623
DES MOINES	24,261	\$832,581,772	\$624,887,628	34,458	11,153	\$29,632,894
DICKINSON	11,419	\$491,080,148	\$357,807,374	16,440	3,993	\$17,495,309
DUBUQUE	59,289	\$2,274,330,744	\$1,696,120,610	79,649	27,010	\$82,810,577
EMMET	5,861	\$192,769,486	\$150,180,547	8,239	2,666	\$6,971,651
FAYETTE	11,627	\$362,002,944	\$283,014,613	16,745	5,273	\$13,343,808
FLOYD	9,308	\$310,759,844	\$240,964,877	13,090	4,308	\$11,588,478
FRANKLIN	6,086	\$220,829,783	\$172,761,198	8,824	3,606	\$8,865,485
FREMONT	4,166	\$153,145,039	\$116,755,953	5,975	1,824	\$5,103,525
GREENE	5,478	\$191,889,214	\$147,695,765	8,021	2,543	\$7,488,878
GRUNDY	7,599	\$318,980,938	\$243,408,065	10,545	3,277	\$13,160,291
GUTHRIE	6,368	\$232,104,364	\$176,192,495	9,248	2,823	\$8,641,455
HAMILTON	9,074	\$356,257,861	\$271,277,930	12,962	4,225	\$13,102,555
HANCOCK	6,694	\$228,416,677	\$178,769,625	9,366	2,952	\$8,854,285
HARDIN	10,541	\$372,606,298	\$284,239,583	15,026	4,529	\$14,532,489
HARRISON	8,537	\$312,182,638	\$235,275,258	11,885	3,957	\$8,573,918

(Continued)

**TABLE 10**  
**TOTAL PAY AND NO-PAY RETURNS BY COUNTY**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
HENRY	11,386	\$360,306,042	\$274,631,855	15,948	5,334	\$13,145,245
HOWARD	6,015	\$200,221,466	\$155,587,994	8,461	2,900	\$6,493,207
HUMBOLDT	5,920	\$227,187,480	\$174,250,626	8,478	2,659	\$9,084,081
IDA	4,421	\$177,780,561	\$138,830,412	6,306	1,963	\$6,767,490
IOWA	10,573	\$417,071,413	\$319,268,457	14,432	4,712	\$14,378,692
JACKSON	11,785	\$372,388,114	\$287,701,808	16,682	5,152	\$13,771,448
JASPER	21,423	\$741,550,307	\$563,218,617	29,650	9,573	\$28,017,403
JEFFERSON	8,918	\$336,239,033	\$249,084,417	12,491	3,536	\$11,796,946
JOHNSON	75,874	\$3,445,152,088	\$2,535,645,110	95,827	30,629	\$136,726,374
JONES	11,523	\$392,358,158	\$302,111,052	16,120	4,957	\$14,768,293
KEOKUK	5,942	\$180,673,642	\$141,439,909	8,577	2,721	\$6,636,967
KOSSUTH	9,716	\$376,103,218	\$290,232,019	13,873	4,126	\$14,345,196
LEE	19,824	\$643,051,692	\$490,704,813	28,385	8,896	\$23,025,426
LINN	129,508	\$5,663,624,440	\$4,202,012,548	171,828	59,670	\$223,655,404
LOUISA	6,468	\$208,609,280	\$162,007,869	8,979	3,515	\$7,716,951
LUCAS	4,939	\$144,013,834	\$109,898,819	7,121	2,375	\$5,124,661
LYON	7,062	\$266,904,172	\$209,061,784	9,665	3,810	\$9,910,260
MADISON	9,094	\$358,313,439	\$268,542,260	12,425	4,603	\$14,023,178
MAHASKA	12,471	\$420,697,429	\$319,894,752	17,320	5,999	\$15,341,589
MARION	19,247	\$711,598,636	\$534,761,536	26,634	9,482	\$26,667,781
MARSHALL	22,886	\$777,162,683	\$592,704,207	32,621	12,950	\$28,836,340
MILLS	8,122	\$330,421,946	\$243,236,661	11,092	3,936	\$8,994,526

(Continued)

**TABLE 10**  
**TOTAL PAY AND NO-PAY RETURNS BY COUNTY**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
MITCHELL	6,446	\$222,177,470	\$175,084,740	9,243	2,965	\$7,896,964
MONONA	5,239	\$184,745,781	\$140,441,461	7,735	2,267	\$6,823,069
MONROE	4,213	\$132,366,080	\$99,882,435	6,178	2,061	\$4,554,900
MONTGOMERY	6,085	\$190,636,533	\$146,982,119	8,705	2,796	\$6,844,099
MUSCATINE	25,655	\$914,245,606	\$695,736,428	35,017	13,295	\$34,222,736
O'BRIEN	9,048	\$323,835,585	\$251,443,814	12,594	4,076	\$12,308,087
OSCEOLA	3,814	\$126,883,333	\$100,925,561	5,328	1,917	\$4,546,603
PAGE	8,542	\$282,492,149	\$219,267,754	12,294	3,729	\$10,309,517
PALO ALTO	5,520	\$185,524,774	\$144,504,328	7,918	2,482	\$6,980,555
PLYMOUTH	15,375	\$647,352,271	\$498,302,587	21,085	7,615	\$24,331,683
POCAHONTAS	4,402	\$153,283,523	\$121,240,833	6,428	1,813	\$5,962,914
POLK	263,960	\$12,044,684,444	\$8,848,004,351	345,879	133,629	\$477,637,804
POTTAWATTAMIE	52,274	\$1,899,059,317	\$1,389,458,015	72,287	26,406	\$44,906,797
POWESHIEK	10,852	\$398,078,990	\$299,044,892	15,404	4,672	\$14,863,419
RINGGOLD	2,623	\$80,256,326	\$61,137,948	3,958	1,218	\$2,793,216
SAC	6,331	\$219,740,988	\$170,835,570	9,158	2,721	\$8,504,509
SCOTT	99,418	\$4,514,726,565	\$3,327,909,704	135,564	47,907	\$172,540,218
SHELBY	7,579	\$281,425,547	\$218,307,110	10,758	3,359	\$10,049,365
SIOUX	19,411	\$805,354,903	\$608,027,613	26,362	11,565	\$29,894,863
STORY	47,122	\$1,956,396,295	\$1,458,687,665	61,005	18,420	\$75,790,995
TAMA	9,837	\$374,639,930	\$281,582,408	14,151	4,970	\$12,722,530
TAYLOR	3,392	\$104,030,454	\$82,232,092	5,061	1,621	\$3,591,277

(Continued)

**TABLE 10**  
**TOTAL PAY AND NO-PAY RETURNS BY COUNTY**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
UNION	7,126	\$212,937,815	\$163,612,375	10,290	3,212	\$7,409,765
VAN BUREN	3,952	\$112,614,799	\$86,959,501	6,004	2,018	\$3,776,452
WAPELLO	19,144	\$593,419,735	\$454,741,687	27,585	10,202	\$21,281,101
WARREN	27,338	\$1,117,464,187	\$824,494,212	36,229	13,124	\$42,868,934
WASHINGTON	13,081	\$447,415,929	\$339,741,721	18,343	6,481	\$15,874,214
WAYNE	3,229	\$96,196,948	\$75,326,715	4,878	1,621	\$3,187,997
WEBSTER	20,457	\$717,522,494	\$546,587,648	28,733	9,607	\$27,404,291
WINNEBAGO	6,814	\$228,773,010	\$176,601,411	9,568	2,780	\$8,288,994
WINNESHIEK	12,177	\$416,919,536	\$317,499,095	16,846	5,058	\$15,016,676
WOODBURY	57,375	\$1,972,112,239	\$1,489,822,814	78,843	32,726	\$67,119,987
WORTH	4,558	\$153,839,022	\$119,845,644	6,413	1,909	\$5,323,784
WRIGHT	7,546	\$255,677,215	\$196,220,675	10,993	3,837	\$9,572,703
<b>Total</b>	1,975,659	\$115,071,525,087	\$83,579,250,337	2,715,168	948,222	\$2,797,666,241

## TABLE 11

### TOTAL PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ (NO AGI)	10,983	\$0	\$101,278,424	\$263,976,506	\$1,771,052	\$114,976
\$ 1 - \$ 2,999	21,623	\$31,849,364	\$-1,737,243	\$12,605,152	\$28,491,899	\$43,224
\$ 3,000 - \$ 4,999	13,449	\$53,730,902	\$1,077,566	\$16,396,450	\$40,542,587	\$56,551
\$ 5,000 - \$ 9,999	35,126	\$265,652,688	\$13,045,731	\$76,513,396	\$186,631,535	\$1,628,660
\$ 10,000 - \$ 19,999	102,850	\$1,583,846,428	\$109,064,731	\$433,601,861	\$1,074,095,695	\$23,900,098
\$ 20,000 - \$ 29,999	144,553	\$3,639,366,912	\$292,728,297	\$807,786,243	\$2,581,247,321	\$86,113,524
\$ 30,000 - \$ 39,999	161,128	\$5,636,749,421	\$506,675,796	\$1,019,080,921	\$4,139,974,575	\$168,355,554
\$ 40,000 - \$ 49,999	142,755	\$6,397,593,011	\$627,873,918	\$1,028,022,343	\$4,757,012,434	\$214,638,678
\$ 50,000 - \$ 59,999	105,995	\$5,797,090,049	\$624,567,891	\$877,515,557	\$4,304,407,109	\$206,241,082
\$ 60,000 - \$ 74,999	97,761	\$6,525,635,088	\$765,433,852	\$955,083,965	\$4,815,083,790	\$242,775,868
\$ 75,000 - \$ 99,999	77,882	\$6,670,093,460	\$865,438,273	\$954,539,316	\$4,859,419,661	\$257,212,678
\$ 100,000 - \$ 124,999	35,019	\$3,887,115,870	\$558,053,682	\$546,921,567	\$2,802,165,456	\$154,490,251
\$ 125,000 - \$ 149,999	18,598	\$2,536,566,979	\$392,123,493	\$344,792,481	\$1,807,548,065	\$100,906,935
\$ 150,000 - \$ 199,999	18,896	\$3,244,680,732	\$548,636,788	\$428,116,639	\$2,284,978,450	\$128,588,119
\$ 200,000 - \$ 249,999	9,751	\$2,171,816,076	\$395,659,450	\$274,865,384	\$1,507,881,687	\$83,616,105
\$ 250,000 - \$ 499,999	16,430	\$5,619,305,699	\$1,171,345,739	\$684,950,411	\$3,790,336,855	\$197,912,522
\$ 500,000 - \$ 999,999	6,523	\$4,451,906,897	\$1,007,293,722	\$539,620,702	\$2,948,708,642	\$123,071,750
\$1,000,000 And Over	5,081	\$31,088,056,598	\$5,812,590,815	\$5,878,826,429	\$20,054,687,504	\$175,111,545
<b>Total</b>	<b>1,024,403</b>	<b>\$89,601,056,174</b>	<b>\$13,791,150,925</b>	<b>\$15,143,215,323</b>	<b>\$61,984,984,317</b>	<b>\$2,164,778,120</b>

## TABLE 12

### TOTAL PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ (NO AGI)	41,118	\$0	\$7,359,207	\$109,996,844	\$462,211	\$147,092
\$ 1 - \$ 2,999	65,682	\$107,965,805	\$-347,604	\$94,568,388	\$16,819,698	\$25,410
\$ 3,000 - \$ 4,999	57,797	\$231,557,899	\$300,222	\$122,975,647	\$108,668,700	\$24,605
\$ 5,000 - \$ 9,999	143,510	\$1,068,725,936	\$23,872,196	\$331,893,171	\$713,879,743	\$2,483,834
\$ 10,000 - \$ 19,999	229,746	\$3,393,128,840	\$151,896,112	\$586,622,981	\$2,656,350,778	\$45,359,210
\$ 20,000 - \$ 29,999	170,288	\$4,202,701,587	\$282,643,434	\$440,077,076	\$3,481,878,201	\$111,144,400
\$ 30,000 - \$ 39,999	111,186	\$3,842,323,018	\$328,224,296	\$281,278,174	\$3,233,483,247	\$134,176,345
\$ 40,000 - \$ 49,999	59,961	\$2,664,051,041	\$263,703,684	\$151,088,251	\$2,250,316,121	\$105,014,968
\$ 50,000 - \$ 59,999	29,881	\$1,626,277,240	\$179,485,027	\$77,134,124	\$1,371,676,560	\$67,782,742
\$ 60,000 - \$ 74,999	19,576	\$1,298,707,427	\$150,444,831	\$51,844,070	\$1,096,718,064	\$56,322,781
\$ 75,000 - \$ 99,999	11,231	\$955,005,952	\$113,587,466	\$31,172,554	\$810,531,463	\$42,401,610
\$ 100,000 - \$ 124,999	3,883	\$430,296,613	\$50,244,703	\$10,999,575	\$369,573,911	\$18,907,320
\$ 125,000 - \$ 149,999	1,906	\$259,873,191	\$28,544,409	\$5,479,819	\$226,038,538	\$11,039,658
\$ 150,000 - \$ 199,999	1,875	\$322,263,289	\$31,460,704	\$5,488,187	\$285,314,398	\$13,014,528
\$ 200,000 - \$ 249,999	951	\$211,371,469	\$20,402,662	\$2,930,406	\$188,735,807	\$8,125,009
\$ 250,000 - \$ 499,999	1,414	\$485,261,829	\$30,601,783	\$4,697,916	\$450,266,279	\$11,780,485
\$ 500,000 - \$ 999,999	610	\$427,022,927	\$15,209,040	\$2,187,051	\$409,626,836	\$3,806,520
\$1,000,000 And Over	641	\$3,943,934,850	\$17,552,085	\$2,457,300	\$3,923,925,465	\$1,331,604
<b>Total</b>	951,256	\$25,470,468,913	\$1,695,184,257	\$2,312,891,534	\$21,594,266,020	\$632,888,121

**TABLE 13**  
**CREDITS CLAIMED ON TOTAL PAY AND NO-PAY RETURNS**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Child and Dependent Care Tax Credit</b>	<b>Early Childhood Development Tax Credit</b>	<b>Earned Income Tax Credit</b>	<b>Tuition and Textbook Tax Credit</b>
<b>\$ (NO AGI)</b>	52,101	\$64,869	\$23,842	\$326,606	\$6,517
<b>\$ 1 - \$ 2,999</b>	87,305	\$70,556	\$20,641	\$406,471	\$3,699
<b>\$ 3,000 - \$ 4,999</b>	71,246	\$110,285	\$18,407	\$758,835	\$5,134
<b>\$ 5,000 - \$ 9,999</b>	178,636	\$588,731	\$67,869	\$4,125,406	\$49,718
<b>\$ 10,000 - \$ 19,999</b>	332,596	\$2,302,050	\$192,596	\$13,392,146	\$516,242
<b>\$ 20,000 - \$ 29,999</b>	314,841	\$2,626,363	\$214,281	\$8,676,272	\$1,574,448
<b>\$ 30,000 - \$ 39,999</b>	272,314	\$1,491,566	\$154,791	\$2,383,082	\$2,206,451
<b>\$ 40,000 - \$ 49,999</b>	202,716	\$240,499	\$60,497	\$188,450	\$2,245,411
<b>\$ 50,000 - \$ 59,999</b>	135,876	\$0	\$0	\$0	\$1,891,091
<b>\$ 60,000 - \$ 74,999</b>	117,337	\$0	\$0	\$0	\$1,960,424
<b>\$ 75,000 - \$ 99,999</b>	89,113	\$0	\$0	\$0	\$1,744,663
<b>\$ 100,000 - \$ 124,999</b>	38,902	\$0	\$0	\$0	\$903,311
<b>\$ 125,000 - \$ 149,999</b>	20,504	\$0	\$0	\$0	\$522,041
<b>\$ 150,000 - \$ 199,999</b>	20,771	\$0	\$0	\$0	\$508,737
<b>\$ 200,000 - \$ 249,999</b>	10,702	\$0	\$0	\$0	\$266,923
<b>\$ 250,000 - \$ 499,999</b>	17,844	\$0	\$0	\$0	\$473,611
<b>\$ 500,000 - \$ 999,999</b>	7,133	\$0	\$0	\$0	\$153,847
<b>\$1,000,000 And Over</b>	5,722	\$0	\$0	\$0	\$56,714
<b>Total</b>	1,975,659	\$7,494,919	\$752,924	\$30,257,268	\$15,088,982

**TABLE 13 (Continued)**  
**CREDITS CLAIMED ON TOTAL PAY AND NO-PAY RETURNS**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Out-of-State Tax Credit</b>	<b>Motor Fuel Tax Credit</b>	<b>Other Nonrefundable Credits</b>	<b>Other Refundable Credits</b>
<b>\$ (NO AGI)</b>	52,101	\$413	\$340,641	\$193,378	\$3,406,558
<b>\$ 1 - \$ 2,999</b>	87,305	\$317	\$57,548	\$559	\$24,616
<b>\$ 3,000 - \$ 4,999</b>	71,246	\$2,498	\$54,038	\$762	\$43,204
<b>\$ 5,000 - \$ 9,999</b>	178,636	\$48,097	\$162,797	\$11,779	\$50,413
<b>\$ 10,000 - \$ 19,999</b>	332,596	\$890,844	\$370,191	\$194,196	\$87,685
<b>\$ 20,000 - \$ 29,999</b>	314,841	\$3,544,369	\$358,687	\$447,205	\$169,592
<b>\$ 30,000 - \$ 39,999</b>	272,314	\$6,259,956	\$291,545	\$694,155	\$297,291
<b>\$ 40,000 - \$ 49,999</b>	202,716	\$7,093,256	\$230,368	\$834,087	\$165,478
<b>\$ 50,000 - \$ 59,999</b>	135,876	\$6,560,494	\$180,355	\$871,868	\$175,863
<b>\$ 60,000 - \$ 74,999</b>	117,337	\$7,504,297	\$201,754	\$1,402,979	\$165,007
<b>\$ 75,000 - \$ 99,999</b>	89,113	\$8,293,112	\$172,343	\$2,238,377	\$322,650
<b>\$ 100,000 - \$ 124,999</b>	38,902	\$4,773,613	\$104,095	\$2,103,461	\$195,388
<b>\$ 125,000 - \$ 149,999</b>	20,504	\$3,101,870	\$62,156	\$1,706,580	\$158,834
<b>\$ 150,000 - \$ 199,999</b>	20,771	\$3,998,219	\$92,348	\$2,789,451	\$319,340
<b>\$ 200,000 - \$ 249,999</b>	10,702	\$2,437,448	\$32,578	\$2,328,322	\$220,800
<b>\$ 250,000 - \$ 499,999</b>	17,844	\$6,549,144	\$52,406	\$8,895,602	\$1,283,297
<b>\$ 500,000 - \$ 999,999</b>	7,133	\$4,597,702	\$28,675	\$11,147,585	\$1,461,374
<b>\$1,000,000 And Over</b>	5,722	\$11,885,028	\$13,528	\$56,534,582	\$6,939,128
<b>Total</b>	1,975,659	\$77,540,677	\$2,806,053	\$92,394,928	\$15,486,518



**TABLE 14**  
**TOTAL PAY AND NO-PAY RETURNS BY TAXABLE INCOME**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

2011 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
\$ (No Taxable Income)	111,825	\$1,192,000,923	\$675,230,453	\$0	225,852	24,437	\$448,989
\$ 1 - \$ 1,439	53,279	\$180,463,228	\$11,398,043	\$40,234,603	75,656	7,563	\$40,266
\$ 1,440 - \$ 2,878	60,453	\$301,348,513	\$16,552,964	\$130,707,512	85,355	8,936	\$41,888
\$ 2,879 - \$ 5,756	125,440	\$953,282,106	\$54,847,998	\$539,472,229	178,894	24,135	\$813,842
\$ 5,757 - \$12,951	294,984	\$3,989,084,656	\$260,594,970	\$2,739,281,873	429,751	91,655	\$37,629,767
\$ 12,952 - \$21,585	332,737	\$7,643,137,162	\$583,369,471	\$5,739,969,209	450,794	133,178	\$166,286,330
\$ 21,586 - \$28,780	256,391	\$8,328,509,501	\$714,272,815	\$6,438,373,826	326,095	123,051	\$249,275,760
\$ 28,781 - \$43,170	366,726	\$16,602,259,125	\$1,637,542,112	\$12,916,714,666	448,434	218,868	\$586,294,674
\$ 43,171 - \$64,755	213,673	\$14,413,335,983	\$1,677,390,980	\$11,058,591,292	266,097	166,155	\$559,553,326
\$ 64,756 And Over	160,151	\$61,468,103,890	\$9,855,135,376	\$43,975,905,127	228,240	150,244	\$1,197,281,399
<b>Total</b>	<b>1,975,659</b>	<b>\$115,071,525,087</b>	<b>\$15,486,335,182</b>	<b>\$83,579,250,337</b>	<b>2,715,168</b>	<b>948,222</b>	<b>\$2,797,666,241</b>

**TABLE 15**  
**TOTAL PAY RETURNS BY TAXABLE INCOME**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

2011 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
\$ (No Taxable Income)	403	\$61,873,779	\$31,504,505	\$0	681	108	\$448,989
\$ 1 - \$ 1,439	374	\$2,719,059	\$503,810	\$276,091	561	23	\$40,266
\$ 1,440 - \$ 2,878	416	\$4,552,775	\$531,516	\$908,473	569	17	\$41,888
\$ 2,879 - \$ 5,756	34,404	\$278,252,984	\$21,682,036	\$167,587,984	38,347	117	\$813,842
\$ 5,757 - \$12,951	197,410	\$2,764,047,416	\$235,910,023	\$1,890,314,128	240,879	19,646	\$37,629,767
\$ 12,952 - \$21,585	301,262	\$6,983,978,331	\$567,187,684	\$5,228,135,170	388,223	108,639	\$166,286,330
\$ 21,586 - \$28,780	246,350	\$7,998,596,113	\$690,189,480	\$6,189,126,051	310,691	118,716	\$249,275,760
\$ 28,781 - \$43,170	354,562	\$16,028,714,372	\$1,581,054,642	\$12,487,132,817	433,324	213,792	\$586,294,674
\$ 43,171 - \$64,755	205,525	\$13,838,463,041	\$1,613,822,596	\$10,631,420,876	255,144	161,560	\$559,553,326
\$ 64,756 And Over	145,739	\$41,935,646,177	\$7,518,122,003	\$29,592,023,607	203,455	138,337	\$1,197,281,399
<b>Total</b>	<b>1,486,445</b>	<b>\$89,896,844,047</b>	<b>\$12,260,508,295</b>	<b>\$66,186,925,197</b>	<b>1,871,874</b>	<b>760,955</b>	<b>\$2,797,666,241</b>

**TABLE 16**  
**TOTAL NO-PAY RETURNS BY TAXABLE INCOME**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

2011 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
\$ (No Taxable Income)	111,422	\$1,130,127,144	\$643,725,948	\$0	225,171	24,329	\$0
\$ 1 - \$ 1,439	52,905	\$177,744,169	\$10,894,233	\$39,958,512	75,095	7,540	\$0
\$ 1,440 - \$ 2,878	60,037	\$296,795,738	\$16,021,448	\$129,799,039	84,786	8,919	\$0
\$ 2,879 - \$ 5,756	91,036	\$675,029,122	\$33,165,962	\$371,884,245	140,547	24,018	\$0
\$ 5,757 - \$12,951	97,574	\$1,225,037,240	\$24,684,947	\$848,967,745	188,872	72,009	\$0
\$ 12,952 - \$21,585	31,475	\$659,158,831	\$16,181,787	\$511,834,039	62,571	24,539	\$0
\$ 21,586 - \$28,780	10,041	\$329,913,388	\$24,083,335	\$249,247,775	15,404	4,335	\$0
\$ 28,781 - \$43,170	12,164	\$573,544,753	\$56,487,470	\$429,581,849	15,110	5,076	\$0
\$ 43,171 - \$64,755	8,148	\$574,872,942	\$63,568,384	\$427,170,416	10,953	4,595	\$0
\$ 64,756 And Over	14,412	\$19,532,457,713	\$2,337,013,373	\$14,383,881,520	24,785	11,907	\$0
<b>Total</b>	489,214	\$25,174,681,040	\$3,225,826,887	\$17,392,325,140	843,294	187,267	\$0

**STATISTICAL APPENDIX B**  
**RESIDENT RETURNS**  
**AGI AND TAX LIABILITY RESTRICTED TO POSITIVE VALUES**

**TABLE 1-R**  
**RESIDENT PAY AND NO-PAY RETURNS**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Numbr of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	47,177	\$0	\$1,580,728	103,427	8,335	\$248,635
<b>\$ 1 - \$ 2,999</b>	81,184	\$130,098,207	\$41,957,092	117,289	8,492	\$65,742
<b>\$ 3,000 - \$ 4,999</b>	66,410	\$265,919,552	\$139,214,642	92,784	8,936	\$73,871
<b>\$ 5,000 - \$ 9,999</b>	166,227	\$1,241,515,565	\$839,074,677	236,770	33,974	\$3,954,769
<b>\$ 10,000 - \$ 19,999</b>	308,928	\$4,622,711,210	\$3,468,837,303	447,981	112,428	\$66,917,572
<b>\$ 20,000 - \$ 29,999</b>	291,722	\$7,266,377,172	\$5,627,266,331	395,952	131,995	\$191,003,144
<b>\$ 30,000 - \$ 39,999</b>	252,848	\$8,800,298,623	\$6,862,269,552	323,612	131,072	\$293,858,279
<b>\$ 40,000 - \$ 49,999</b>	186,958	\$8,355,746,684	\$6,484,524,100	231,618	110,554	\$310,349,255
<b>\$ 50,000 - \$ 59,999</b>	123,959	\$6,770,773,457	\$5,201,353,580	152,764	82,897	\$265,809,417
<b>\$ 60,000 - \$ 74,999</b>	104,613	\$6,971,789,877	\$5,299,895,527	130,664	77,661	\$289,048,650
<b>\$ 75,000 - \$ 99,999</b>	76,655	\$6,552,177,454	\$4,913,896,943	98,889	64,121	\$288,090,317
<b>\$ 100,000 - \$ 124,999</b>	31,832	\$3,528,889,151	\$2,617,555,315	42,522	28,831	\$165,470,068
<b>\$ 125,000 - \$ 149,999</b>	15,989	\$2,178,722,644	\$1,600,659,842	21,830	15,221	\$106,061,498
<b>\$ 150,000 - \$ 199,999</b>	15,365	\$2,636,500,833	\$1,922,917,843	21,471	14,307	\$132,799,013
<b>\$ 200,000 - \$ 249,999</b>	7,448	\$1,655,938,375	\$1,190,776,257	10,515	7,136	\$85,420,440
<b>\$ 250,000 - \$ 499,999</b>	11,080	\$3,743,680,279	\$2,623,665,030	15,886	11,319	\$193,082,864
<b>\$ 500,000 - \$ 999,999</b>	3,359	\$2,240,387,886	\$1,553,062,390	4,886	3,662	\$113,101,330
<b>\$1,000,000 And Over</b>	1,437	\$3,496,907,866	\$2,466,627,081	2,205	1,363	\$139,236,484
<b>Total</b>	1,793,191	\$70,458,434,835	\$52,855,134,233	2,451,065	852,304	\$2,644,591,348

**TABLE 2-R  
RESIDENT PAY RETURNS  
AGI AND TAX RESTRICTED TO POSITIVE VALUES**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Numbr of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	253	\$0	\$874,399	327	45	\$248,635
<b>\$ 1 - \$ 2,999</b>	810	\$1,302,960	\$2,701,943	1,087	56	\$65,742
<b>\$ 3,000 - \$ 4,999</b>	2,446	\$10,686,840	\$10,997,093	2,636	81	\$73,871
<b>\$ 5,000 - \$ 9,999</b>	62,471	\$500,941,245	\$383,593,805	67,127	1,933	\$3,954,769
<b>\$ 10,000 - \$ 19,999</b>	223,016	\$3,406,025,550	\$2,658,755,840	260,919	36,273	\$66,917,572
<b>\$ 20,000 - \$ 29,999</b>	274,888	\$6,866,419,183	\$5,397,914,293	357,110	118,991	\$191,003,144
<b>\$ 30,000 - \$ 39,999</b>	247,857	\$8,628,618,998	\$6,782,755,735	314,409	128,697	\$293,858,279
<b>\$ 40,000 - \$ 49,999</b>	184,034	\$8,224,973,655	\$6,416,905,566	226,852	109,383	\$310,349,255
<b>\$ 50,000 - \$ 59,999</b>	121,969	\$6,662,398,810	\$5,140,764,740	149,650	82,076	\$265,809,417
<b>\$ 60,000 - \$ 74,999</b>	103,041	\$6,867,094,526	\$5,238,779,330	128,176	76,887	\$289,048,650
<b>\$ 75,000 - \$ 99,999</b>	75,380	\$6,442,929,532	\$4,845,807,440	96,839	63,401	\$288,090,317
<b>\$ 100,000 - \$ 124,999</b>	31,223	\$3,461,326,538	\$2,574,368,488	41,504	28,419	\$165,470,068
<b>\$ 125,000 - \$ 149,999</b>	15,658	\$2,133,445,165	\$1,572,074,938	21,248	15,003	\$106,061,498
<b>\$ 150,000 - \$ 199,999</b>	15,034	\$2,579,704,830	\$1,886,894,361	20,848	14,079	\$132,799,013
<b>\$ 200,000 - \$ 249,999</b>	7,264	\$1,615,126,255	\$1,164,132,401	10,171	6,989	\$85,420,440
<b>\$ 250,000 - \$ 499,999</b>	10,767	\$3,637,447,853	\$2,557,425,128	15,301	11,115	\$193,082,864
<b>\$ 500,000 - \$ 999,999</b>	3,222	\$2,145,620,986	\$1,491,232,592	4,621	3,567	\$113,101,330
<b>\$1,000,000 And Over</b>	1,364	\$3,173,100,288	\$2,234,113,920	2,054	1,310	\$139,236,484
<b>Total</b>	1,380,697	\$66,357,163,214	\$50,360,092,012	1,720,879	698,305	\$2,644,591,348

**TABLE 3-R  
RESIDENT NO-PAY RETURNS  
AGI AND TAX RESTRICTED TO POSITIVE VALUES**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Numbr of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	46,924	\$0	\$706,329	103,100	8,290	\$0
<b>\$ 1 - \$ 2,999</b>	80,374	\$128,795,247	\$39,255,149	116,202	8,436	\$0
<b>\$ 3,000 - \$ 4,999</b>	63,964	\$255,232,712	\$128,217,549	90,148	8,855	\$0
<b>\$ 5,000 - \$ 9,999</b>	103,756	\$740,574,320	\$455,480,872	169,643	32,041	\$0
<b>\$ 10,000 - \$ 19,999</b>	85,912	\$1,216,685,660	\$810,081,463	187,062	76,155	\$0
<b>\$ 20,000 - \$ 29,999</b>	16,834	\$399,957,989	\$229,352,038	38,842	13,004	\$0
<b>\$ 30,000 - \$ 39,999</b>	4,991	\$171,679,625	\$79,513,817	9,203	2,375	\$0
<b>\$ 40,000 - \$ 49,999</b>	2,924	\$130,773,029	\$67,618,534	4,766	1,171	\$0
<b>\$ 50,000 - \$ 59,999</b>	1,990	\$108,374,647	\$60,588,840	3,114	821	\$0
<b>\$ 60,000 - \$ 74,999</b>	1,572	\$104,695,351	\$61,116,197	2,488	774	\$0
<b>\$ 75,000 - \$ 99,999</b>	1,275	\$109,247,922	\$68,089,503	2,050	720	\$0
<b>\$ 100,000 - \$ 124,999</b>	609	\$67,562,613	\$43,186,827	1,018	412	\$0
<b>\$ 125,000 - \$ 149,999</b>	331	\$45,277,479	\$28,584,904	582	218	\$0
<b>\$ 150,000 - \$ 199,999</b>	331	\$56,796,003	\$36,023,482	623	228	\$0
<b>\$ 200,000 - \$ 249,999</b>	184	\$40,812,120	\$26,643,856	344	147	\$0
<b>\$ 250,000 - \$ 499,999</b>	313	\$106,232,426	\$66,239,902	585	204	\$0
<b>\$ 500,000 - \$ 999,999</b>	137	\$94,766,900	\$61,829,798	265	95	\$0
<b>\$1,000,000 And Over</b>	73	\$323,807,578	\$232,513,161	151	53	\$0
<b>Total</b>	412,494	\$4,101,271,621	\$2,495,042,221	730,186	153,999	\$0

**TABLE 4-R  
RESIDENT SINGLE PAY RETURNS  
AGI AND TAX RESTRICTED TO POSITIVE VALUES**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Numbr of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	54	\$0	\$19,567	62	3	\$34,161
<b>\$ 1 - \$ 2,999</b>	80	\$156,539	\$52,250	82	1	\$4,900
<b>\$ 3,000 - \$ 4,999</b>	147	\$596,942	\$327,078	148	0	\$2,621
<b>\$ 5,000 - \$ 9,999</b>	31,595	\$257,984,454	\$186,334,426	31,710	135	\$1,771,862
<b>\$ 10,000 - \$ 19,999</b>	108,443	\$1,643,243,679	\$1,288,578,452	118,738	12,473	\$32,455,456
<b>\$ 20,000 - \$ 29,999</b>	121,761	\$3,026,051,700	\$2,385,842,743	161,940	52,940	\$82,104,793
<b>\$ 30,000 - \$ 39,999</b>	92,192	\$3,195,397,723	\$2,506,423,086	121,692	38,216	\$107,721,931
<b>\$ 40,000 - \$ 49,999</b>	57,761	\$2,573,145,219	\$1,987,177,281	75,161	21,090	\$95,824,958
<b>\$ 50,000 - \$ 59,999</b>	33,312	\$1,816,817,608	\$1,375,879,794	43,794	12,108	\$70,815,644
<b>\$ 60,000 - \$ 74,999</b>	24,720	\$1,643,394,817	\$1,225,699,034	32,679	8,652	\$67,113,154
<b>\$ 75,000 - \$ 99,999</b>	15,399	\$1,310,844,791	\$960,627,704	20,935	5,158	\$56,713,128
<b>\$ 100,000 - \$ 124,999</b>	5,426	\$599,658,401	\$435,768,597	7,520	1,742	\$27,822,707
<b>\$ 125,000 - \$ 149,999</b>	2,438	\$332,207,866	\$242,052,400	3,529	776	\$16,297,597
<b>\$ 150,000 - \$ 199,999</b>	2,225	\$380,406,244	\$277,052,546	3,229	668	\$19,472,352
<b>\$ 200,000 - \$ 249,999</b>	960	\$212,700,715	\$154,197,783	1,393	267	\$11,363,219
<b>\$ 250,000 - \$ 499,999</b>	1,366	\$458,462,307	\$326,289,233	1,988	384	\$24,445,607
<b>\$ 500,000 - \$ 999,999</b>	394	\$259,512,352	\$183,389,720	582	122	\$13,808,856
<b>\$1,000,000 And Over</b>	165	\$363,213,942	\$254,273,883	249	57	\$16,250,367
<b>Total</b>	498,438	\$18,073,795,299	\$13,789,985,577	625,431	154,792	\$644,023,313



**TABLE 5-R  
RESIDENT SINGLE NO-PAY RETURNS  
AGI AND TAX RESTRICTED TO POSITIVE VALUES**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Numbr of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	19,255	\$0	\$183,678	29,897	1,387	\$0
<b>\$ 1 - \$ 2,999</b>	46,852	\$79,343,974	\$12,780,557	58,298	5,046	\$0
<b>\$ 3,000 - \$ 4,999</b>	42,316	\$169,102,024	\$84,483,118	51,888	6,062	\$0
<b>\$ 5,000 - \$ 9,999</b>	70,780	\$502,619,054	\$332,192,642	98,227	22,397	\$0
<b>\$ 10,000 - \$ 19,999</b>	51,653	\$730,951,463	\$515,045,380	99,109	53,561	\$0
<b>\$ 20,000 - \$ 29,999</b>	7,082	\$165,388,875	\$91,029,813	13,257	6,583	\$0
<b>\$ 30,000 - \$ 39,999</b>	1,945	\$67,011,458	\$24,896,582	3,174	621	\$0
<b>\$ 40,000 - \$ 49,999</b>	1,129	\$50,461,686	\$21,644,575	1,736	213	\$0
<b>\$ 50,000 - \$ 59,999</b>	713	\$38,676,485	\$18,287,501	1,038	113	\$0
<b>\$ 60,000 - \$ 74,999</b>	504	\$33,444,092	\$17,174,799	728	83	\$0
<b>\$ 75,000 - \$ 99,999</b>	307	\$26,277,316	\$14,797,066	415	84	\$0
<b>\$ 100,000 - \$ 124,999</b>	108	\$11,977,278	\$6,593,301	155	26	\$0
<b>\$ 125,000 - \$ 149,999</b>	58	\$7,940,990	\$4,445,101	81	13	\$0
<b>\$ 150,000 - \$ 199,999</b>	52	\$8,816,859	\$5,558,416	75	19	\$0
<b>\$ 200,000 - \$ 249,999</b>	23	\$5,057,964	\$2,941,148	34	6	\$0
<b>\$ 250,000 - \$ 499,999</b>	47	\$15,509,559	\$9,016,332	71	8	\$0
<b>\$ 500,000 - \$ 999,999</b>	22	\$15,596,971	\$8,781,276	33	8	\$0
<b>\$1,000,000 And Over</b>	7	\$21,021,820	\$15,716,819	11	8	\$0
<b>Total</b>	242,853	\$1,949,197,868	\$1,185,568,104	358,227	96,238	\$0

**TABLE 6-R**  
**RESIDENT MARRIED JOINT PAY RETURNS**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
\$ (NO AGI)	28	\$0	\$70,831	64	30	\$175,428
\$ 1 - \$ 9,999	20	\$174,252	\$126,484	40	4	\$843
\$ 10,000 - \$ 19,999	5,465	\$95,872,795	\$63,679,337	13,294	2,222	\$926,491
\$ 20,000 - \$ 29,999	17,903	\$450,447,060	\$330,639,253	43,059	18,771	\$8,319,793
\$ 30,000 - \$ 39,999	18,174	\$632,687,524	\$475,857,833	43,935	20,540	\$17,063,702
\$ 40,000 - \$ 49,999	13,568	\$606,936,523	\$461,283,449	31,705	16,070	\$20,417,053
\$ 50,000 - \$ 59,999	9,708	\$531,235,547	\$402,574,094	22,088	11,747	\$19,605,678
\$ 60,000 - \$ 74,999	10,068	\$674,734,883	\$508,195,821	22,676	12,182	\$26,660,880
\$ 75,000 - \$ 99,999	9,651	\$830,776,804	\$621,597,871	21,516	12,349	\$35,114,941
\$ 100,000 - \$ 124,999	4,855	\$540,066,785	\$398,967,155	10,843	6,547	\$24,098,776
\$ 125,000 - \$ 149,999	2,651	\$361,822,060	\$263,502,880	5,941	3,728	\$16,614,505
\$ 150,000 - \$ 199,999	2,751	\$472,827,253	\$342,057,911	6,192	3,818	\$22,535,806
\$ 200,000 - \$ 249,999	1,402	\$312,094,056	\$221,280,587	3,172	1,921	\$15,403,294
\$ 250,000 - \$ 499,999	2,352	\$809,113,738	\$559,606,049	5,214	3,651	\$41,105,290
\$ 500,000 - \$ 999,999	735	\$485,448,038	\$333,700,080	1,625	1,224	\$24,843,277
\$1,000,000 And Over	313	\$804,518,396	\$571,212,718	721	411	\$29,758,783
<b>Total</b>	<b>99,644</b>	<b>\$7,608,755,714</b>	<b>\$5,554,352,353</b>	<b>232,085</b>	<b>115,215</b>	<b>\$302,644,540</b>

**TABLE 7-R**  
**RESIDENT MARRIED JOINT NO-PAY RETURNS**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
\$ (NO AGI)	16,976	\$0	\$144,844	56,583	5,643	\$0
\$ 1 - \$ 2,999	6,931	\$10,454,584	\$37,145	23,649	1,747	\$0
\$ 3,000 - \$ 4,999	4,838	\$19,421,969	\$406,795	16,245	1,335	\$0
\$ 5,000 - \$ 9,999	13,252	\$99,889,731	\$39,157,050	42,826	4,797	\$0
\$ 10,000 - \$ 19,999	23,818	\$343,116,727	\$207,734,913	72,965	16,542	\$0
\$ 20,000 - \$ 29,999	6,845	\$163,822,709	\$95,191,418	21,873	4,752	\$0
\$ 30,000 - \$ 39,999	1,372	\$46,496,856	\$15,544,596	4,141	1,060	\$0
\$ 40,000 - \$ 49,999	591	\$26,470,931	\$7,842,108	1,720	424	\$0
\$ 50,000 - \$ 59,999	358	\$19,594,736	\$6,660,257	1,080	221	\$0
\$ 60,000 - \$ 74,999	350	\$23,396,061	\$10,632,144	970	261	\$0
\$ 75,000 - \$ 99,999	363	\$31,189,527	\$16,475,121	973	269	\$0
\$ 100,000 - \$ 124,999	233	\$25,718,412	\$15,583,627	566	212	\$0
\$ 125,000 - \$ 149,999	130	\$17,799,701	\$10,302,192	338	106	\$0
\$ 150,000 - \$ 199,999	166	\$28,833,940	\$17,328,463	415	130	\$0
\$ 200,000 - \$ 249,999	96	\$21,456,132	\$14,000,053	231	100	\$0
\$ 250,000 - \$ 499,999	155	\$52,467,662	\$31,666,557	381	120	\$0
\$ 500,000 - \$ 999,999	76	\$52,380,490	\$34,101,290	180	63	\$0
\$1,000,000 And Over	46	\$205,774,762	\$147,166,533	117	33	\$0
<b>Total</b>	76,596	\$1,188,284,930	\$669,975,106	245,253	37,815	\$0

**TABLE 8-R**  
**RESIDENT MARRIED SEPARATE PAY RETURNS**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Numbr of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	171	\$0	\$784,001	201	12	\$39,046
<b>\$ 1 - \$ 2,999</b>	730	\$1,146,421	\$2,649,693	1,005	55	\$60,842
<b>\$ 3,000 - \$ 4,999</b>	2,298	\$10,086,344	\$10,662,492	2,486	79	\$71,246
<b>\$ 5,000 - \$ 9,999</b>	30,857	\$242,786,093	\$197,140,418	35,379	1,796	\$2,182,068
<b>\$ 10,000 - \$ 19,999</b>	109,108	\$1,666,909,076	\$1,306,498,051	128,887	21,578	\$33,535,625
<b>\$ 20,000 - \$ 29,999</b>	135,224	\$3,389,920,423	\$2,681,432,297	152,111	47,280	\$100,578,558
<b>\$ 30,000 - \$ 39,999</b>	137,491	\$4,800,533,751	\$3,800,474,816	148,782	69,941	\$169,072,646
<b>\$ 40,000 - \$ 49,999</b>	112,705	\$5,044,891,913	\$3,968,444,836	119,986	72,223	\$194,107,244
<b>\$ 50,000 - \$ 59,999</b>	78,949	\$4,314,345,655	\$3,362,310,852	83,768	58,221	\$175,388,095
<b>\$ 60,000 - \$ 74,999</b>	68,253	\$4,548,964,826	\$3,504,884,475	72,821	56,053	\$195,274,616
<b>\$ 75,000 - \$ 99,999</b>	50,330	\$4,301,307,937	\$3,263,581,865	54,388	45,894	\$196,262,248
<b>\$ 100,000 - \$ 124,999</b>	20,942	\$2,321,601,352	\$1,739,632,736	23,141	20,130	\$113,548,585
<b>\$ 125,000 - \$ 149,999</b>	10,569	\$1,439,415,239	\$1,066,519,658	11,778	10,499	\$73,149,396
<b>\$ 150,000 - \$ 199,999</b>	10,058	\$1,726,471,333	\$1,267,783,904	11,427	9,593	\$90,790,855
<b>\$ 200,000 - \$ 249,999</b>	4,902	\$1,090,331,484	\$788,654,031	5,606	4,801	\$58,653,927
<b>\$ 250,000 - \$ 499,999</b>	7,049	\$2,369,871,808	\$1,671,529,846	8,099	7,080	\$127,531,967
<b>\$ 500,000 - \$ 999,999</b>	2,093	\$1,400,660,596	\$974,142,792	2,414	2,221	\$74,449,197
<b>\$1,000,000 And Over</b>	886	\$2,005,367,950	\$1,408,627,319	1,084	842	\$93,227,334
<b>Total</b>	782,615	\$40,674,612,201	\$31,015,754,082	863,363	428,298	\$1,697,923,495

**TABLE 9-R**  
**RESIDENT MARRIED SEPARATE NO-PAY RETURNS**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
\$ (NO AGI)	10,693	\$0	\$377,807	16,620	1,260	\$0
\$ 1 - \$ 2,999	26,591	\$38,996,689	\$26,437,447	34,255	1,643	\$0
\$ 3,000 - \$ 4,999	16,810	\$66,708,719	\$43,327,636	22,015	1,458	\$0
\$ 5,000 - \$ 9,999	19,724	\$138,065,535	\$84,131,180	28,590	4,847	\$0
\$ 10,000 - \$ 19,999	10,441	\$142,617,470	\$87,301,170	14,988	6,052	\$0
\$ 20,000 - \$ 29,999	2,907	\$70,746,405	\$43,130,807	3,712	1,669	\$0
\$ 30,000 - \$ 39,999	1,674	\$58,171,311	\$39,072,639	1,888	694	\$0
\$ 40,000 - \$ 49,999	1,204	\$53,840,412	\$38,131,851	1,310	534	\$0
\$ 50,000 - \$ 59,999	919	\$50,103,426	\$35,641,082	996	487	\$0
\$ 60,000 - \$ 74,999	718	\$47,855,198	\$33,309,254	790	430	\$0
\$ 75,000 - \$ 99,999	605	\$51,781,079	\$36,817,316	662	367	\$0
\$ 100,000 - \$ 124,999	268	\$29,866,923	\$21,009,899	297	174	\$0
\$ 125,000 - \$ 149,999	143	\$19,536,788	\$13,837,611	163	99	\$0
\$ 150,000 - \$ 199,999	113	\$19,145,204	\$13,136,603	133	79	\$0
\$ 200,000 - \$ 249,999	65	\$14,298,024	\$9,702,655	79	41	\$0
\$ 250,000 - \$ 499,999	111	\$38,255,205	\$25,557,013	133	76	\$0
\$ 500,000 - \$ 999,999	39	\$26,789,439	\$18,947,232	52	24	\$0
\$1,000,000 And Over	20	\$97,010,996	\$69,629,809	23	12	\$0
<b>Total</b>	<b>93,045</b>	<b>\$963,788,823</b>	<b>\$639,499,011</b>	<b>126,706</b>	<b>19,946</b>	<b>\$0</b>

**TABLE 10-R**  
**RESIDENT PAY AND NO-PAY RETURNS BY COUNTY**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
ADAIR	4,804	\$155,313,548	\$119,564,294	7,011	2,084	\$5,497,430
ADAMS	2,503	\$83,807,107	\$65,055,478	3,690	1,107	\$2,804,798
ALLAMAKEE	8,414	\$250,221,483	\$192,478,295	12,148	4,249	\$7,655,767
APPANOOSE	6,901	\$186,896,119	\$143,911,756	10,175	3,309	\$6,257,821
AUDUBON	3,605	\$126,666,467	\$100,566,145	5,291	1,488	\$5,067,369
BENTON	15,603	\$579,627,174	\$444,859,296	21,061	7,228	\$22,567,957
BLACK HAWK	74,235	\$2,835,892,104	\$2,119,267,448	100,978	32,737	\$109,274,753
BOONE	15,700	\$569,699,103	\$431,695,428	21,425	6,801	\$21,586,575
BREMER	14,665	\$571,216,773	\$434,802,969	20,295	6,217	\$22,222,613
BUCHANAN	12,432	\$433,956,816	\$334,087,506	16,989	6,148	\$15,951,714
BUENA VISTA	12,218	\$422,210,798	\$327,629,348	17,141	7,582	\$16,071,071
BUTLER	8,901	\$299,692,801	\$233,469,207	12,703	3,866	\$11,391,760
CALHOUN	5,877	\$205,894,657	\$161,371,580	8,609	2,401	\$8,191,985
CARROLL	13,553	\$510,365,244	\$393,089,846	18,538	6,121	\$19,448,146
CASS	8,275	\$284,801,962	\$217,714,462	12,078	3,632	\$10,187,996
CEDAR	11,349	\$416,360,704	\$319,307,867	15,515	4,963	\$16,039,828
CERRO GORDO	26,493	\$983,058,021	\$730,987,062	36,570	10,900	\$36,572,945
CHEROKEE	7,567	\$255,159,298	\$199,719,623	10,691	3,028	\$9,614,421
CHICKASAW	7,645	\$272,100,017	\$211,576,626	10,564	3,463	\$9,972,279
CLARKE	5,355	\$172,454,777	\$134,173,150	7,744	3,090	\$5,828,704
CLAY	10,667	\$389,897,600	\$296,675,726	14,759	4,560	\$14,736,674
CLAYTON	10,542	\$325,860,686	\$250,827,756	15,182	4,626	\$10,520,336

(Continued)

**TABLE 10-R**  
**RESIDENT PAY AND NO-PAY RETURNS BY COUNTY**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
CLINTON	28,435	\$969,875,454	\$739,225,974	39,908	13,487	\$35,796,296
CRAWFORD	9,777	\$324,182,401	\$254,816,198	14,123	6,590	\$12,342,843
DALLAS	39,187	\$2,278,440,805	\$1,670,870,438	50,378	21,039	\$93,831,044
DAVIS	4,359	\$128,231,083	\$98,924,576	6,529	2,782	\$4,313,330
DECATUR	3,884	\$100,994,721	\$75,268,333	5,809	2,007	\$3,044,196
DELAWARE	10,885	\$357,360,496	\$278,525,874	14,936	5,083	\$13,206,623
DES MOINES	24,261	\$832,581,772	\$624,887,628	34,458	11,153	\$29,632,894
DICKINSON	11,419	\$491,080,148	\$357,807,374	16,440	3,993	\$17,495,309
DUBUQUE	59,289	\$2,274,330,744	\$1,696,120,610	79,649	27,010	\$82,810,577
EMMET	5,861	\$192,769,486	\$150,180,547	8,239	2,666	\$6,971,651
FAYETTE	11,627	\$362,002,944	\$283,014,613	16,745	5,273	\$13,343,808
FLOYD	9,308	\$310,759,844	\$240,964,877	13,090	4,308	\$11,588,478
FRANKLIN	6,086	\$220,829,783	\$172,761,198	8,824	3,606	\$8,865,485
FREMONT	4,166	\$153,145,039	\$116,755,953	5,975	1,824	\$5,103,525
GREENE	5,478	\$191,889,214	\$147,695,765	8,021	2,543	\$7,488,878
GRUNDY	7,599	\$318,980,938	\$243,408,065	10,545	3,277	\$13,160,291
GUTHRIE	6,368	\$232,104,364	\$176,192,495	9,248	2,823	\$8,641,455
HAMILTON	9,074	\$356,257,861	\$271,277,930	12,962	4,225	\$13,102,555
HANCOCK	6,694	\$228,416,677	\$178,769,625	9,366	2,952	\$8,854,285
HARDIN	10,541	\$372,606,298	\$284,239,583	15,026	4,529	\$14,532,489
HARRISON	8,537	\$312,182,638	\$235,275,258	11,885	3,957	\$8,573,918
HENRY	11,386	\$360,306,042	\$274,631,855	15,948	5,334	\$13,145,245

(Continued)

**TABLE 10-R  
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY  
AGI AND TAX RESTRICTED TO POSITIVE VALUES**

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Numbr of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
HOWARD	6,015	\$200,221,466	\$155,587,994	8,461	2,900	\$6,493,207
HUMBOLDT	5,920	\$227,187,480	\$174,250,626	8,478	2,659	\$9,084,081
IDA	4,421	\$177,780,561	\$138,830,412	6,306	1,963	\$6,767,490
IOWA	10,573	\$417,071,413	\$319,268,457	14,432	4,712	\$14,378,692
JACKSON	11,785	\$372,388,114	\$287,701,808	16,682	5,152	\$13,771,448
JASPER	21,423	\$741,550,307	\$563,218,617	29,650	9,573	\$28,017,403
JEFFERSON	8,918	\$336,239,033	\$249,084,417	12,491	3,536	\$11,796,946
JOHNSON	75,874	\$3,445,152,088	\$2,535,645,110	95,827	30,629	\$136,726,374
JONES	11,523	\$392,358,158	\$302,111,052	16,120	4,957	\$14,768,293
KEOKUK	5,942	\$180,673,642	\$141,439,909	8,577	2,721	\$6,636,967
KOSSUTH	9,716	\$376,103,218	\$290,232,019	13,873	4,126	\$14,345,196
LEE	19,824	\$643,051,692	\$490,704,813	28,385	8,896	\$23,025,426
LINN	129,508	\$5,663,624,440	\$4,202,012,548	171,828	59,670	\$223,655,404
LOUISA	6,468	\$208,609,280	\$162,007,869	8,979	3,515	\$7,716,951
LUCAS	4,939	\$144,013,834	\$109,898,819	7,121	2,375	\$5,124,661
LYON	7,062	\$266,904,172	\$209,061,784	9,665	3,810	\$9,910,260
MADISON	9,094	\$358,313,439	\$268,542,260	12,425	4,603	\$14,023,178
MAHASKA	12,471	\$420,697,429	\$319,894,752	17,320	5,999	\$15,341,589
MARION	19,247	\$711,598,636	\$534,761,536	26,634	9,482	\$26,667,781
MARSHALL	22,886	\$777,162,683	\$592,704,207	32,621	12,950	\$28,836,340
MILLS	8,122	\$330,421,946	\$243,236,661	11,092	3,936	\$8,994,526
MITCHELL	6,446	\$222,177,470	\$175,084,740	9,243	2,965	\$7,896,964

(Continued)



**TABLE 10-R**  
**RESIDENT PAY AND NO-PAY RETURNS BY COUNTY**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
MONONA	5,239	\$184,745,781	\$140,441,461	7,735	2,267	\$6,823,069
MONROE	4,213	\$132,366,080	\$99,882,435	6,178	2,061	\$4,554,900
MONTGOMERY	6,085	\$190,636,533	\$146,982,119	8,705	2,796	\$6,844,099
MUSCATINE	25,655	\$914,245,606	\$695,736,428	35,017	13,295	\$34,222,736
O'BRIEN	9,048	\$323,835,585	\$251,443,814	12,594	4,076	\$12,308,087
OSCEOLA	3,814	\$126,883,333	\$100,925,561	5,328	1,917	\$4,546,603
PAGE	8,542	\$282,492,149	\$219,267,754	12,294	3,729	\$10,309,517
PALO ALTO	5,520	\$185,524,774	\$144,504,328	7,918	2,482	\$6,980,555
PLYMOUTH	15,375	\$647,352,271	\$498,302,587	21,085	7,615	\$24,331,683
POCAHONTAS	4,402	\$153,283,523	\$121,240,833	6,428	1,813	\$5,962,914
POLK	263,960	\$12,044,684,444	\$8,848,004,351	345,879	133,629	\$477,637,804
POTTAWATTAMIE	52,274	\$1,899,059,317	\$1,389,458,015	72,287	26,406	\$44,906,797
POWESHIEK	10,852	\$398,078,990	\$299,044,892	15,404	4,672	\$14,863,419
RINGGOLD	2,623	\$80,256,326	\$61,137,948	3,958	1,218	\$2,793,216
SAC	6,331	\$219,740,988	\$170,835,570	9,158	2,721	\$8,504,509
SCOTT	99,418	\$4,514,726,565	\$3,327,909,704	135,564	47,907	\$172,540,218
SHELBY	7,579	\$281,425,547	\$218,307,110	10,758	3,359	\$10,049,365
SIOUX	19,411	\$805,354,903	\$608,027,613	26,362	11,565	\$29,894,863
STORY	47,122	\$1,956,396,295	\$1,458,687,665	61,005	18,420	\$75,790,995
TAMA	9,837	\$374,639,930	\$281,582,408	14,151	4,970	\$12,722,530
TAYLOR	3,392	\$104,030,454	\$82,232,092	5,061	1,621	\$3,591,277
UNION	7,126	\$212,937,815	\$163,612,375	10,290	3,212	\$7,409,765

(Continued)

**TABLE 10-R**  
**RESIDENT PAY AND NO-PAY RETURNS BY COUNTY**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
VAN BUREN	3,952	\$112,614,799	\$86,959,501	6,004	2,018	\$3,776,452
WAPELLO	19,144	\$593,419,735	\$454,741,687	27,585	10,202	\$21,281,101
WARREN	27,338	\$1,117,464,187	\$824,494,212	36,229	13,124	\$42,868,934
WASHINGTON	13,081	\$447,415,929	\$339,741,721	18,343	6,481	\$15,874,214
WAYNE	3,229	\$96,196,948	\$75,326,715	4,878	1,621	\$3,187,997
WEBSTER	20,457	\$717,522,494	\$546,587,648	28,733	9,607	\$27,404,291
WINNEBAGO	6,814	\$228,773,010	\$176,601,411	9,568	2,780	\$8,288,994
WINNESHIEK	12,177	\$416,919,536	\$317,499,095	16,846	5,058	\$15,016,676
WOODBURY	57,375	\$1,972,112,239	\$1,489,822,814	78,843	32,726	\$67,119,987
WORTH	4,558	\$153,839,022	\$119,845,644	6,413	1,909	\$5,323,784
WRIGHT	7,546	\$255,677,215	\$196,220,675	10,993	3,837	\$9,572,703
<b>Total</b>	1,793,191	\$70,458,434,835	\$52,855,134,233	2,451,065	852,304	\$2,644,591,348

## TABLE 11-R

### RESIDENT PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ (NO AGI)	9,439	\$0	\$2,342,021	\$82,378,646	\$1,196,809	\$110,263
\$ 1 - \$ 2,999	19,699	\$29,137,530	\$-2,277,550	\$10,349,979	\$26,361,330	\$42,280
\$ 3,000 - \$ 4,999	12,301	\$49,185,017	\$642,792	\$14,284,174	\$37,593,379	\$55,118
\$ 5,000 - \$ 9,999	31,960	\$241,759,358	\$11,257,664	\$66,425,325	\$171,775,496	\$1,581,393
\$ 10,000 - \$ 19,999	94,895	\$1,462,660,980	\$100,207,691	\$393,646,082	\$996,390,211	\$23,344,444
\$ 20,000 - \$ 29,999	134,049	\$3,375,380,559	\$270,283,978	\$735,654,809	\$2,405,721,331	\$84,072,488
\$ 30,000 - \$ 39,999	149,890	\$5,242,624,347	\$467,848,578	\$928,096,619	\$3,870,914,210	\$164,392,860
\$ 40,000 - \$ 49,999	131,883	\$5,909,158,432	\$576,441,285	\$923,727,651	\$4,420,430,379	\$209,191,418
\$ 50,000 - \$ 59,999	96,966	\$5,302,138,838	\$567,793,870	\$775,959,582	\$3,965,444,004	\$200,684,478
\$ 60,000 - \$ 74,999	87,360	\$5,827,836,207	\$681,547,937	\$814,433,332	\$4,338,349,217	\$234,989,239
\$ 75,000 - \$ 99,999	67,306	\$5,759,013,229	\$747,074,596	\$770,028,427	\$4,246,838,198	\$247,716,590
\$ 100,000 - \$ 124,999	28,866	\$3,200,829,727	\$455,832,917	\$407,541,903	\$2,340,115,549	\$147,547,093
\$ 125,000 - \$ 149,999	14,648	\$1,996,235,401	\$311,223,139	\$242,685,660	\$1,446,137,796	\$95,577,060
\$ 150,000 - \$ 199,999	14,164	\$2,430,401,926	\$414,908,338	\$269,992,881	\$1,747,275,578	\$120,557,092
\$ 200,000 - \$ 249,999	6,903	\$1,535,071,066	\$286,849,179	\$161,565,150	\$1,087,984,874	\$77,745,852
\$ 250,000 - \$ 499,999	10,556	\$3,571,239,152	\$763,482,435	\$332,666,886	\$2,476,759,928	\$182,264,218
\$ 500,000 - \$ 999,999	3,264	\$2,177,357,330	\$507,659,536	\$175,219,117	\$1,498,171,728	\$109,604,334
\$1,000,000 And Over	1,424	\$3,468,862,799	\$779,295,073	\$250,595,970	\$2,441,399,971	\$138,028,938
<b>Total</b>	915,573	\$51,578,891,898	\$6,942,413,479	\$7,355,252,193	\$37,518,859,988	\$2,037,505,158

## TABLE 12-R

### RESIDENT PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ (NO AGI)	37,738	\$0	\$3,475,110	\$100,655,596	\$383,919	\$138,372
\$ 1 - \$ 2,999	61,485	\$100,960,677	\$-638,502	\$88,316,395	\$15,595,762	\$23,462
\$ 3,000 - \$ 4,999	54,109	\$216,734,535	\$-135,360	\$115,425,555	\$101,621,263	\$18,753
\$ 5,000 - \$ 9,999	134,267	\$999,756,207	\$21,449,298	\$311,643,851	\$667,299,181	\$2,373,376
\$ 10,000 - \$ 19,999	214,033	\$3,160,050,230	\$141,155,232	\$547,986,277	\$2,472,447,092	\$43,573,128
\$ 20,000 - \$ 29,999	157,673	\$3,890,996,613	\$263,276,896	\$407,537,300	\$3,221,545,000	\$106,930,656
\$ 30,000 - \$ 39,999	102,958	\$3,557,674,276	\$306,922,121	\$260,045,543	\$2,991,355,342	\$129,465,419
\$ 40,000 - \$ 49,999	55,075	\$2,446,588,252	\$245,240,918	\$138,142,827	\$2,064,093,721	\$101,157,837
\$ 50,000 - \$ 59,999	26,993	\$1,468,634,619	\$164,319,454	\$68,952,230	\$1,235,909,576	\$65,124,939
\$ 60,000 - \$ 74,999	17,253	\$1,143,953,670	\$137,837,520	\$44,869,378	\$961,546,310	\$54,059,411
\$ 75,000 - \$ 99,999	9,349	\$793,164,225	\$101,043,895	\$25,271,258	\$667,058,745	\$40,373,727
\$ 100,000 - \$ 124,999	2,966	\$328,059,424	\$43,000,593	\$8,040,781	\$277,439,766	\$17,922,975
\$ 125,000 - \$ 149,999	1,341	\$182,487,243	\$24,552,603	\$3,602,169	\$154,522,046	\$10,484,438
\$ 150,000 - \$ 199,999	1,201	\$206,098,907	\$27,315,265	\$3,141,377	\$175,642,265	\$12,241,921
\$ 200,000 - \$ 249,999	545	\$120,867,309	\$16,626,068	\$1,458,516	\$102,791,383	\$7,674,588
\$ 250,000 - \$ 499,999	524	\$172,441,127	\$24,431,678	\$1,408,496	\$146,905,102	\$10,818,646
\$ 500,000 - \$ 999,999	95	\$63,030,556	\$7,869,924	\$269,970	\$54,890,662	\$3,496,996
\$1,000,000 And Over	13	\$28,045,067	\$2,783,487	\$34,470	\$25,227,110	\$1,207,546
<b>Total</b>	<b>877,618</b>	<b>\$18,879,542,937</b>	<b>\$1,530,526,200</b>	<b>\$2,126,801,989</b>	<b>\$15,336,274,245</b>	<b>\$607,086,190</b>

**TABLE 13-R**  
**CREDITS CLAIMED ON RESIDENT PAY AND NO-PAY RETURNS**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Child and Dependent Care Tax Credit</b>	<b>Early Childhood Development Tax Credit</b>	<b>Earned Income Tax Credit</b>	<b>Tuition and Textbook Tax Credit</b>
<b>\$ (NO AGI)</b>	47,177	\$63,231	\$22,054	\$318,240	\$6,517
<b>\$ 1 - \$ 2,999</b>	81,184	\$68,145	\$19,140	\$390,196	\$3,699
<b>\$ 3,000 - \$ 4,999</b>	66,410	\$105,237	\$17,510	\$733,567	\$5,134
<b>\$ 5,000 - \$ 9,999</b>	166,227	\$569,419	\$64,558	\$3,999,601	\$49,036
<b>\$ 10,000 - \$ 19,999</b>	308,928	\$2,214,842	\$182,342	\$12,959,085	\$511,523
<b>\$ 20,000 - \$ 29,999</b>	291,722	\$2,544,869	\$202,528	\$8,342,709	\$1,564,446
<b>\$ 30,000 - \$ 39,999</b>	252,848	\$1,449,652	\$148,911	\$2,293,941	\$2,195,754
<b>\$ 40,000 - \$ 49,999</b>	186,958	\$234,286	\$56,231	\$179,441	\$2,235,485
<b>\$ 50,000 - \$ 59,999</b>	123,959	\$0	\$0	\$0	\$1,883,090
<b>\$ 60,000 - \$ 74,999</b>	104,613	\$0	\$0	\$0	\$1,948,253
<b>\$ 75,000 - \$ 99,999</b>	76,655	\$0	\$0	\$0	\$1,734,872
<b>\$ 100,000 - \$ 124,999</b>	31,832	\$0	\$0	\$0	\$896,713
<b>\$ 125,000 - \$ 149,999</b>	15,989	\$0	\$0	\$0	\$519,142
<b>\$ 150,000 - \$ 199,999</b>	15,365	\$0	\$0	\$0	\$501,616
<b>\$ 200,000 - \$ 249,999</b>	7,448	\$0	\$0	\$0	\$262,661
<b>\$ 250,000 - \$ 499,999</b>	11,080	\$0	\$0	\$0	\$466,271
<b>\$ 500,000 - \$ 999,999</b>	3,359	\$0	\$0	\$0	\$151,691
<b>\$1,000,000 And Over</b>	1,437	\$0	\$0	\$0	\$56,190
<b>Total</b>	1,793,191	\$7,249,681	\$713,274	\$29,216,780	\$14,992,093

**TABLE 13-R (Continued)**  
**CREDITS CLAIMED ON RESIDENT PAY AND NO-PAY RETURNS**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Out-of-State Tax Credit</b>	<b>Motor Fuel Tax Credit</b>	<b>Other Nonrefundable Credits</b>	<b>Other Refundable Credits</b>
<b>\$ (NO AGI)</b>	47,177	\$413	\$339,730	\$191,768	\$614,002
<b>\$ 1 - \$ 2,999</b>	81,184	\$317	\$57,548	\$559	\$23,263
<b>\$ 3,000 - \$ 4,999</b>	66,410	\$2,498	\$53,942	\$754	\$34,653
<b>\$ 5,000 - \$ 9,999</b>	166,227	\$47,794	\$162,155	\$11,193	\$49,251
<b>\$ 10,000 - \$ 19,999</b>	308,928	\$884,579	\$369,440	\$188,138	\$66,173
<b>\$ 20,000 - \$ 29,999</b>	291,722	\$3,529,894	\$357,135	\$430,293	\$167,637
<b>\$ 30,000 - \$ 39,999</b>	252,848	\$6,226,208	\$290,689	\$680,789	\$294,826
<b>\$ 40,000 - \$ 49,999</b>	186,958	\$7,068,427	\$229,891	\$803,958	\$147,933
<b>\$ 50,000 - \$ 59,999</b>	123,959	\$6,534,745	\$178,981	\$833,042	\$174,123
<b>\$ 60,000 - \$ 74,999</b>	104,613	\$7,471,440	\$200,977	\$1,333,931	\$129,232
<b>\$ 75,000 - \$ 99,999</b>	76,655	\$8,246,099	\$171,209	\$2,085,191	\$296,441
<b>\$ 100,000 - \$ 124,999</b>	31,832	\$4,738,947	\$103,327	\$1,966,829	\$168,727
<b>\$ 125,000 - \$ 149,999</b>	15,989	\$3,065,342	\$62,124	\$1,585,730	\$128,767
<b>\$ 150,000 - \$ 199,999</b>	15,365	\$3,984,947	\$89,550	\$2,589,061	\$304,899
<b>\$ 200,000 - \$ 249,999</b>	7,448	\$2,411,598	\$32,240	\$2,126,060	\$189,389
<b>\$ 250,000 - \$ 499,999</b>	11,080	\$6,525,315	\$51,696	\$8,183,989	\$1,203,271
<b>\$ 500,000 - \$ 999,999</b>	3,359	\$4,597,702	\$27,933	\$10,078,090	\$1,112,869
<b>\$1,000,000 And Over</b>	1,437	\$11,832,169	\$11,879	\$52,426,028	\$6,097,120
<b>Total</b>	1,793,191	\$77,168,434	\$2,790,446	\$85,515,403	\$11,202,576

**TABLE 14-R**  
**RESIDENT PAY AND NO-PAY RETURNS BY TAXABLE INCOME**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

2011 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
<b>\$ (No Taxable Income)</b>	101,413	\$341,921,840	\$113,887,438	\$0	207,330	20,983	\$351,860
<b>\$ 1 - \$ 1,439</b>	49,265	\$162,596,828	\$9,180,242	\$37,298,127	70,425	7,046	\$38,667
<b>\$ 1,440 - \$ 2,878</b>	56,241	\$274,199,115	\$13,752,357	\$121,587,506	79,869	8,353	\$38,302
<b>\$ 2,879 - \$ 5,756</b>	116,508	\$872,744,356	\$48,061,366	\$500,930,611	167,091	22,488	\$772,505
<b>\$ 5,757 - \$12,951</b>	273,697	\$3,673,995,817	\$235,869,635	\$2,541,202,470	400,653	85,139	\$36,227,592
<b>\$ 12,952 - \$21,585</b>	307,453	\$7,013,912,029	\$529,138,263	\$5,303,335,055	416,677	122,437	\$160,667,372
<b>\$ 21,586 - \$28,780</b>	236,987	\$7,647,302,366	\$650,390,404	\$5,951,205,130	300,373	113,194	\$241,561,475
<b>\$ 28,781 - \$43,170</b>	337,922	\$15,187,756,803	\$1,489,235,774	\$11,897,241,814	410,386	202,511	\$568,467,597
<b>\$ 43,171 - \$64,755</b>	191,651	\$12,793,149,002	\$1,481,070,400	\$9,903,922,843	234,845	151,685	\$540,713,622
<b>\$ 64,756 And Over</b>	122,054	\$22,490,856,679	\$3,902,353,800	\$16,598,410,677	163,416	118,468	\$1,095,752,356
<b>Total</b>	1,793,191	\$70,458,434,835	\$8,472,939,679	\$52,855,134,233	2,451,065	852,304	\$2,644,591,348

**TABLE 15-R**  
**RESIDENT PAY RETURNS BY TAXABLE INCOME**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

2011 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
\$ (No Taxable Income)	294	\$5,343,752	\$2,024,744	\$0	481	63	\$351,860
\$ 1 - \$ 1,439	325	\$1,857,170	\$182,002	\$241,158	498	10	\$38,667
\$ 1,440 - \$ 2,878	369	\$2,274,132	\$-50,634	\$805,039	509	14	\$38,302
\$ 2,879 - \$ 5,756	32,554	\$259,157,211	\$19,927,180	\$158,597,837	36,283	91	\$772,505
\$ 5,757 - \$12,951	186,425	\$2,588,427,791	\$218,199,947	\$1,785,133,044	227,624	18,045	\$36,227,592
\$ 12,952 - \$21,585	284,181	\$6,548,155,944	\$526,305,024	\$4,932,318,787	365,452	101,036	\$160,667,372
\$ 21,586 - \$28,780	232,925	\$7,519,571,701	\$643,786,817	\$5,851,737,576	292,492	110,882	\$241,561,475
\$ 28,781 - \$43,170	334,209	\$15,013,681,650	\$1,471,462,719	\$11,766,592,770	405,708	200,852	\$568,467,597
\$ 43,171 - \$64,755	189,525	\$12,642,881,238	\$1,462,146,764	\$9,793,462,823	232,035	150,453	\$540,713,622
\$ 64,756 And Over	119,890	\$21,775,812,625	\$3,790,122,770	\$16,071,202,978	159,797	116,859	\$1,095,752,356
<b>Total</b>	<b>1,380,697</b>	<b>\$66,357,163,214</b>	<b>\$8,134,107,333</b>	<b>\$50,360,092,012</b>	<b>1,720,879</b>	<b>698,305</b>	<b>\$2,644,591,348</b>



**TABLE 16-R**  
**RESIDENT NO-PAY RETURNS BY TAXABLE INCOME**  
**AGI AND TAX RESTRICTED TO POSITIVE VALUES**

2011 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Numbr of Personal Credits	Number of Dependent Credits	Tax Liability
\$ (No Taxable Income)	101,119	\$336,578,088	\$111,862,694	\$0	206,849	20,920	\$0
\$ 1 - \$ 1,439	48,940	\$160,739,658	\$8,998,240	\$37,056,969	69,927	7,036	\$0
\$ 1,440 - \$ 2,878	55,872	\$271,924,983	\$13,802,991	\$120,782,467	79,360	8,339	\$0
\$ 2,879 - \$ 5,756	83,954	\$613,587,145	\$28,134,186	\$342,332,774	130,808	22,397	\$0
\$ 5,757 - \$12,951	87,272	\$1,085,568,026	\$17,669,688	\$756,069,426	173,029	67,094	\$0
\$ 12,952 - \$21,585	23,272	\$465,756,085	\$2,833,239	\$371,016,268	51,225	21,401	\$0
\$ 21,586 - \$28,780	4,062	\$127,730,665	\$6,603,587	\$99,467,554	7,881	2,312	\$0
\$ 28,781 - \$43,170	3,713	\$174,075,153	\$17,773,055	\$130,649,044	4,678	1,659	\$0
\$ 43,171 - \$64,755	2,126	\$150,267,764	\$18,923,636	\$110,460,020	2,810	1,232	\$0
\$ 64,756 And Over	2,164	\$715,044,054	\$112,231,030	\$527,207,699	3,619	1,609	\$0
<b>Total</b>	<b>412,494</b>	<b>\$4,101,271,621</b>	<b>\$338,832,346</b>	<b>\$2,495,042,221</b>	<b>730,186</b>	<b>153,999</b>	<b>\$0</b>

**STATISTICAL APPENDIX C**  
**ALL RETURNS**  
**ALLOWING FOR NEGATIVE AGI AND TAX LIABILITY VALUES**

**TABLE 1-N  
TOTAL PAY AND NO-PAY RETURNS  
AGI AND TAX VALUES UNRESTRICTED**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	52,101	\$-4,371,290,594	\$2,233,263	112,029	10,189	\$-3,897,884
<b>\$ 1 - \$ 2,999</b>	87,305	\$139,815,169	\$45,311,597	125,133	9,074	\$-508,748
<b>\$ 3,000 - \$ 4,999</b>	71,246	\$285,288,801	\$149,211,287	98,815	9,595	\$-896,110
<b>\$ 5,000 - \$ 9,999</b>	178,636	\$1,334,378,624	\$900,511,278	252,724	36,402	\$-573,809
<b>\$ 10,000 - \$ 19,999</b>	332,596	\$4,976,975,268	\$3,730,446,473	480,266	121,028	\$58,567,210
<b>\$ 20,000 - \$ 29,999</b>	314,841	\$7,842,068,499	\$6,063,125,522	427,307	143,351	\$196,036,510
<b>\$ 30,000 - \$ 39,999</b>	272,314	\$9,479,072,439	\$7,373,457,822	349,735	141,292	\$302,159,548
<b>\$ 40,000 - \$ 49,999</b>	202,716	\$9,061,644,052	\$7,007,328,555	252,665	119,119	\$319,500,574
<b>\$ 50,000 - \$ 59,999</b>	135,876	\$7,423,367,289	\$5,676,083,669	169,142	89,785	\$273,888,206
<b>\$ 60,000 - \$ 74,999</b>	117,337	\$7,824,342,515	\$5,911,801,854	148,896	85,530	\$298,994,865
<b>\$ 75,000 - \$ 99,999</b>	89,113	\$7,625,099,412	\$5,669,951,124	117,964	72,142	\$299,389,297
<b>\$ 100,000 - \$ 124,999</b>	38,902	\$4,317,412,483	\$3,171,739,367	53,910	33,912	\$173,299,712
<b>\$ 125,000 - \$ 149,999</b>	20,504	\$2,796,440,170	\$2,033,586,603	29,327	18,342	\$111,875,133
<b>\$ 150,000 - \$ 199,999</b>	20,771	\$3,566,944,021	\$2,570,292,848	30,865	18,537	\$141,437,981
<b>\$ 200,000 - \$ 249,999</b>	10,702	\$2,383,187,545	\$1,696,617,494	16,314	9,689	\$91,623,140
<b>\$ 250,000 - \$ 499,999</b>	17,844	\$6,104,567,528	\$4,240,603,134	27,907	17,280	\$208,966,959
<b>\$ 500,000 - \$ 999,999</b>	7,133	\$4,878,929,824	\$3,358,335,478	11,765	7,322	\$126,066,097
<b>\$1,000,000 And Over</b>	5,722	\$35,031,991,448	\$23,978,612,969	10,404	5,633	\$173,771,831
<b>Total</b>	1,975,659	\$110,700,234,493	\$83,579,250,337	2,715,168	948,222	\$2,769,700,512

**TABLE 2-N  
TOTAL PAY RETURNS  
AGI AND TAX VALUES UNRESTRICTED**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	277	\$-25,989,202	\$967,194	358	49	\$262,068
<b>\$ 1 - \$ 2,999</b>	865	\$1,401,822	\$2,780,045	1,156	63	\$68,634
<b>\$ 3,000 - \$ 4,999</b>	2,551	\$11,122,984	\$11,400,146	2,752	92	\$81,156
<b>\$ 5,000 - \$ 9,999</b>	65,854	\$528,394,539	\$404,005,192	70,716	2,083	\$4,112,494
<b>\$ 10,000 - \$ 19,999</b>	235,365	\$3,594,617,036	\$2,805,154,824	275,047	38,929	\$69,259,308
<b>\$ 20,000 - \$ 29,999</b>	290,062	\$7,244,967,917	\$5,690,857,641	377,245	127,420	\$197,257,924
<b>\$ 30,000 - \$ 39,999</b>	261,133	\$9,091,757,930	\$7,132,984,024	332,481	136,729	\$302,531,899
<b>\$ 40,000 - \$ 49,999</b>	194,955	\$8,714,190,511	\$6,780,424,621	241,671	116,058	\$319,653,646
<b>\$ 50,000 - \$ 59,999</b>	130,367	\$7,122,275,920	\$5,474,385,795	161,318	87,443	\$274,023,824
<b>\$ 60,000 - \$ 74,999</b>	112,242	\$7,483,853,762	\$5,677,437,338	141,464	82,894	\$299,098,649
<b>\$ 75,000 - \$ 99,999</b>	84,250	\$7,206,494,607	\$5,376,681,113	110,537	69,297	\$299,614,288
<b>\$ 100,000 - \$ 124,999</b>	36,278	\$4,025,023,161	\$2,963,081,547	49,697	32,072	\$173,397,571
<b>\$ 125,000 - \$ 149,999</b>	18,751	\$2,556,176,219	\$1,860,763,638	26,437	17,097	\$111,946,593
<b>\$ 150,000 - \$ 199,999</b>	18,788	\$3,225,124,003	\$2,321,818,241	27,381	16,920	\$141,602,647
<b>\$ 200,000 - \$ 249,999</b>	9,495	\$2,113,831,892	\$1,500,236,389	14,134	8,680	\$91,741,114
<b>\$ 250,000 - \$ 499,999</b>	15,347	\$5,231,436,961	\$3,599,449,267	23,337	15,048	\$209,693,007
<b>\$ 500,000 - \$ 999,999</b>	5,801	\$3,945,650,263	\$2,662,916,352	9,169	6,117	\$126,878,270
<b>\$1,000,000 And Over</b>	4,064	\$17,800,524,520	\$11,921,581,830	6,974	3,964	\$176,443,149
<b>Total</b>	1,486,445	\$89,870,854,845	\$66,186,925,197	1,871,874	760,955	\$2,797,666,241

## TABLE 3-N TOTAL NO-PAY RETURNS AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
\$ (NO AGI)	51,824	\$-4,345,301,392	\$1,266,069	111,671	10,140	\$-4,159,952
\$ 1 - \$ 2,999	86,440	\$138,413,347	\$42,531,552	123,977	9,011	\$-577,382
\$ 3,000 - \$ 4,999	68,695	\$274,165,817	\$137,811,141	96,063	9,503	\$-977,266
\$ 5,000 - \$ 9,999	112,782	\$805,984,085	\$496,506,086	182,008	34,319	\$-4,686,303
\$ 10,000 - \$ 19,999	97,231	\$1,382,358,232	\$925,291,649	205,219	82,099	\$-10,692,098
\$ 20,000 - \$ 29,999	24,779	\$597,100,582	\$372,267,881	50,062	15,931	\$-1,221,414
\$ 30,000 - \$ 39,999	11,181	\$387,314,509	\$240,473,798	17,254	4,563	\$-372,351
\$ 40,000 - \$ 49,999	7,761	\$347,453,541	\$226,903,934	10,994	3,061	\$-153,072
\$ 50,000 - \$ 59,999	5,509	\$301,091,369	\$201,697,874	7,824	2,342	\$-135,618
\$ 60,000 - \$ 74,999	5,095	\$340,488,753	\$234,364,516	7,432	2,636	\$-103,784
\$ 75,000 - \$ 99,999	4,863	\$418,604,805	\$293,270,011	7,427	2,845	\$-224,991
\$ 100,000 - \$ 124,999	2,624	\$292,389,322	\$208,657,820	4,213	1,840	\$-97,859
\$ 125,000 - \$ 149,999	1,753	\$240,263,951	\$172,822,965	2,890	1,245	\$-71,460
\$ 150,000 - \$ 199,999	1,983	\$341,820,018	\$248,474,607	3,484	1,617	\$-164,666
\$ 200,000 - \$ 249,999	1,207	\$269,355,653	\$196,381,105	2,180	1,009	\$-117,974
\$ 250,000 - \$ 499,999	2,497	\$873,130,567	\$641,153,867	4,570	2,232	\$-726,048
\$ 500,000 - \$ 999,999	1,332	\$933,279,561	\$695,419,126	2,596	1,205	\$-812,173
\$1,000,000 And Over	1,658	\$17,231,466,928	\$12,057,031,139	3,430	1,669	\$-2,671,318
<b>Total</b>	489,214	\$20,829,379,648	\$17,392,325,140	843,294	187,267	\$-27,965,729

**TABLE 4-N**  
**TOTAL SINGLE PAY RETURNS**  
**AGI AND TAX VALUES UNRESTRICTED**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Creditis</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	60	\$-442,915	\$19,567	68	3	\$34,339
<b>\$ 1 - \$ 2,999</b>	101	\$198,371	\$58,774	104	3	\$6,206
<b>\$ 3,000 - \$ 4,999</b>	179	\$722,380	\$391,504	181	7	\$6,113
<b>\$ 5,000 - \$ 9,999</b>	33,649	\$274,972,426	\$198,642,853	33,771	156	\$1,859,698
<b>\$ 10,000 - \$ 19,999</b>	115,783	\$1,753,860,141	\$1,375,177,785	126,614	13,494	\$33,864,893
<b>\$ 20,000 - \$ 29,999</b>	129,483	\$3,218,202,257	\$2,536,480,815	171,951	56,771	\$85,318,006
<b>\$ 30,000 - \$ 39,999</b>	98,120	\$3,401,406,646	\$2,663,017,391	129,379	40,790	\$111,574,503
<b>\$ 40,000 - \$ 49,999</b>	62,039	\$2,764,261,275	\$2,128,350,326	80,597	22,490	\$99,306,707
<b>\$ 50,000 - \$ 59,999</b>	36,299	\$1,980,209,186	\$1,492,049,200	47,621	12,949	\$73,617,577
<b>\$ 60,000 - \$ 74,999</b>	27,490	\$1,828,457,766	\$1,354,342,277	36,338	9,360	\$70,075,902
<b>\$ 75,000 - \$ 99,999</b>	17,795	\$1,516,404,377	\$1,101,092,108	24,215	5,729	\$59,853,514
<b>\$ 100,000 - \$ 124,999</b>	6,546	\$724,586,712	\$520,219,183	9,076	2,001	\$29,643,109
<b>\$ 125,000 - \$ 149,999</b>	3,117	\$424,836,136	\$304,888,723	4,499	937	\$17,664,254
<b>\$ 150,000 - \$ 199,999</b>	2,952	\$505,585,644	\$361,449,592	4,273	838	\$21,573,922
<b>\$ 200,000 - \$ 249,999</b>	1,368	\$304,120,248	\$216,784,362	1,979	347	\$12,705,559
<b>\$ 250,000 - \$ 499,999</b>	2,046	\$689,060,428	\$480,227,169	2,953	553	\$27,290,621
<b>\$ 500,000 - \$ 999,999</b>	719	\$484,293,728	\$334,005,837	1,043	191	\$16,574,929
<b>\$1,000,000 And Over</b>	580	\$2,097,221,629	\$1,379,469,162	847	155	\$22,166,853
<b>Total</b>	538,326	\$21,967,956,435	\$16,446,666,628	675,509	166,774	\$683,136,705

**TABLE 5-N  
TOTAL SINGLE NO-PAY RETURNS  
AGI AND TAX VALUES UNRESTRICTED**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Creditis</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	20,851	\$-573,531,983	\$192,554	31,917	1,594	\$-2,898,859
<b>\$ 1 - \$ 2,999</b>	49,960	\$84,733,735	\$13,630,879	61,779	5,286	\$-337,195
<b>\$ 3,000 - \$ 4,999</b>	45,273	\$180,970,741	\$90,294,139	55,193	6,390	\$-653,491
<b>\$ 5,000 - \$ 9,999</b>	76,005	\$539,744,571	\$356,107,400	104,606	23,683	\$-3,562,954
<b>\$ 10,000 - \$ 19,999</b>	55,886	\$791,872,539	\$558,079,365	106,018	57,074	\$-8,267,157
<b>\$ 20,000 - \$ 29,999</b>	8,711	\$205,191,528	\$119,420,764	15,579	7,338	\$-728,734
<b>\$ 30,000 - \$ 39,999</b>	2,916	\$100,584,406	\$49,908,715	4,464	958	\$-117,221
<b>\$ 40,000 - \$ 49,999</b>	1,835	\$82,149,880	\$44,659,183	2,666	412	\$-34,521
<b>\$ 50,000 - \$ 59,999</b>	1,153	\$62,685,478	\$35,765,885	1,639	251	\$-19,108
<b>\$ 60,000 - \$ 74,999</b>	957	\$63,550,954	\$39,590,301	1,332	183	\$-39,441
<b>\$ 75,000 - \$ 99,999</b>	719	\$61,914,138	\$41,817,036	956	183	\$-34,070
<b>\$ 100,000 - \$ 124,999</b>	342	\$38,072,312	\$25,705,264	458	76	\$-14,612
<b>\$ 125,000 - \$ 149,999</b>	210	\$28,830,740	\$19,842,716	285	37	\$-8,963
<b>\$ 150,000 - \$ 199,999</b>	212	\$35,872,739	\$25,815,504	302	66	\$-8,289
<b>\$ 200,000 - \$ 249,999</b>	135	\$30,078,950	\$21,002,420	183	31	\$-1,575
<b>\$ 250,000 - \$ 499,999</b>	244	\$84,410,146	\$59,516,259	357	53	\$-41,466
<b>\$ 500,000 - \$ 999,999</b>	141	\$101,537,667	\$74,409,788	202	44	\$-210,685
<b>\$1,000,000 And Over</b>	199	\$2,764,928,616	\$2,157,067,456	307	88	\$-652,046
<b>Total</b>	265,749	\$4,683,597,157	\$3,732,825,628	388,243	103,747	\$-17,630,387

**TABLE 6-N**  
**TOTAL MARRIED JOINT PAY RETURNS**  
**AGI AND TAX VALUES UNRESTRICTED**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Creditis</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	31	\$-23,278,537	\$70,831	71	32	\$181,459
<b>\$ 1 - \$ 9,999</b>	22	\$183,625	\$127,489	44	5	\$1,875
<b>\$ 10,000 - \$ 19,999</b>	5,790	\$101,611,380	\$67,731,055	13,997	2,474	\$969,179
<b>\$ 20,000 - \$ 29,999</b>	19,268	\$484,746,006	\$356,522,594	46,135	20,683	\$8,722,804
<b>\$ 30,000 - \$ 39,999</b>	19,767	\$688,366,799	\$516,965,014	47,778	22,588	\$17,869,666
<b>\$ 40,000 - \$ 49,999</b>	15,093	\$675,448,531	\$511,340,631	35,331	17,905	\$21,492,258
<b>\$ 50,000 - \$ 59,999</b>	11,125	\$608,933,323	\$458,206,965	25,439	13,352	\$20,735,387
<b>\$ 60,000 - \$ 74,999</b>	11,916	\$799,287,269	\$595,235,573	27,043	14,163	\$28,272,572
<b>\$ 75,000 - \$ 99,999</b>	12,068	\$1,040,356,796	\$765,500,274	27,219	14,735	\$37,582,908
<b>\$ 100,000 - \$ 124,999</b>	6,519	\$725,995,718	\$525,869,001	14,811	8,237	\$26,289,888
<b>\$ 125,000 - \$ 149,999</b>	3,741	\$511,169,339	\$364,031,826	8,579	4,752	\$18,290,966
<b>\$ 150,000 - \$ 199,999</b>	4,205	\$722,801,039	\$506,910,635	9,788	5,278	\$25,204,566
<b>\$ 200,000 - \$ 249,999</b>	2,301	\$513,159,582	\$352,098,247	5,427	2,776	\$17,380,256
<b>\$ 250,000 - \$ 499,999</b>	4,368	\$1,516,203,995	\$1,008,947,935	10,019	5,830	\$47,382,024
<b>\$ 500,000 - \$ 999,999</b>	1,896	\$1,295,809,318	\$853,000,850	4,369	2,631	\$30,221,407
<b>\$1,000,000 And Over</b>	1,578	\$8,202,171,164	\$5,283,151,363	3,789	1,877	\$46,857,759
<b>Total</b>	119,688	\$17,862,965,347	\$12,165,710,283	279,839	137,318	\$347,454,974



**TABLE 7-N**  
**TOTAL MARRIED JOINT NO-PAY RETURNS**  
**AGI AND TAX VALUES UNRESTRICTED**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Creditis</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	18,668	\$-3,231,640,694	\$155,321	61,096	6,918	\$-1,175,013
<b>\$ 1 - \$ 2,999</b>	7,316	\$11,043,836	\$45,500	24,806	1,896	\$-138,257
<b>\$ 3,000 - \$ 4,999</b>	5,096	\$20,463,282	\$428,924	17,013	1,487	\$-161,396
<b>\$ 5,000 - \$ 9,999</b>	14,035	\$105,824,772	\$41,275,397	45,064	5,195	\$-592,192
<b>\$ 10,000 - \$ 19,999</b>	25,566	\$368,668,028	\$222,001,488	77,877	17,872	\$-1,907,708
<b>\$ 20,000 - \$ 29,999</b>	7,897	\$189,791,090	\$109,682,896	24,831	5,594	\$-358,467
<b>\$ 30,000 - \$ 39,999</b>	2,020	\$69,176,454	\$28,756,647	5,851	1,633	\$-189,194
<b>\$ 40,000 - \$ 49,999</b>	1,133	\$50,857,392	\$23,201,551	3,085	907	\$-58,340
<b>\$ 50,000 - \$ 59,999</b>	893	\$49,004,382	\$26,156,973	2,400	684	\$-7,876
<b>\$ 60,000 - \$ 74,999</b>	1,081	\$72,690,337	\$45,624,463	2,704	970	\$-23,662
<b>\$ 75,000 - \$ 99,999</b>	1,406	\$121,799,243	\$81,613,634	3,406	1,301	\$-24,421
<b>\$ 100,000 - \$ 124,999</b>	958	\$106,864,509	\$75,227,082	2,254	1,002	\$-8,236
<b>\$ 125,000 - \$ 149,999</b>	698	\$95,914,048	\$68,550,592	1,642	691	\$-12,141
<b>\$ 150,000 - \$ 199,999</b>	934	\$162,113,923	\$118,167,307	2,198	1,013	\$-35,605
<b>\$ 200,000 - \$ 249,999</b>	601	\$134,128,074	\$100,376,690	1,427	680	\$-98,656
<b>\$ 250,000 - \$ 499,999</b>	1,333	\$468,681,524	\$352,500,731	3,110	1,511	\$-277,888
<b>\$ 500,000 - \$ 999,999</b>	784	\$547,905,174	\$419,917,024	1,890	887	\$-317,868
<b>\$1,000,000 And Over</b>	1,077	\$9,983,766,877	\$7,057,182,784	2,655	1,253	\$-1,237,268
<b>Total</b>	91,496	\$9,327,052,251	\$8,770,865,004	283,309	51,494	\$-6,624,188

**TABLE 8-N**  
**TOTAL MARRIED SEPARATE PAY RETURNS**  
**AGI AND TAX VALUES UNRESTRICTED**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	186	\$-2,267,750	\$876,796	219	14	\$46,270
<b>\$ 1 - \$ 2,999</b>	764	\$1,203,451	\$2,721,271	1,052	60	\$62,428
<b>\$ 3,000 - \$ 4,999</b>	2,370	\$10,393,182	\$11,001,119	2,567	83	\$74,011
<b>\$ 5,000 - \$ 9,999</b>	32,185	\$253,245,910	\$205,242,373	36,905	1,924	\$2,251,953
<b>\$ 10,000 - \$ 19,999</b>	113,792	\$1,739,145,515	\$1,362,245,984	134,436	22,961	\$34,425,236
<b>\$ 20,000 - \$ 29,999</b>	141,311	\$3,542,019,654	\$2,797,854,232	159,159	49,966	\$103,217,114
<b>\$ 30,000 - \$ 39,999</b>	143,246	\$5,001,984,485	\$3,953,001,619	155,324	73,351	\$173,087,730
<b>\$ 40,000 - \$ 49,999</b>	117,823	\$5,274,480,705	\$4,140,733,664	125,743	75,663	\$198,854,681
<b>\$ 50,000 - \$ 59,999</b>	82,943	\$4,533,133,411	\$3,524,129,630	88,258	61,142	\$179,670,860
<b>\$ 60,000 - \$ 74,999</b>	72,836	\$4,856,108,727	\$3,727,859,488	78,083	59,371	\$200,750,175
<b>\$ 75,000 - \$ 99,999</b>	54,387	\$4,649,733,434	\$3,510,088,731	59,103	48,833	\$202,177,866
<b>\$ 100,000 - \$ 124,999</b>	23,213	\$2,574,440,731	\$1,916,993,363	25,810	21,834	\$117,464,574
<b>\$ 125,000 - \$ 149,999</b>	11,893	\$1,620,170,744	\$1,191,843,089	13,359	11,408	\$75,991,373
<b>\$ 150,000 - \$ 199,999</b>	11,631	\$1,996,737,320	\$1,453,458,014	13,320	10,804	\$94,824,159
<b>\$ 200,000 - \$ 249,999</b>	5,826	\$1,296,552,062	\$931,353,780	6,728	5,557	\$61,655,299
<b>\$ 250,000 - \$ 499,999</b>	8,933	\$3,026,172,538	\$2,110,274,163	10,365	8,665	\$135,020,362
<b>\$ 500,000 - \$ 999,999</b>	3,186	\$2,165,547,217	\$1,475,909,665	3,757	3,295	\$80,081,934
<b>\$1,000,000 And Over</b>	1,906	\$7,501,131,727	\$5,258,961,305	2,338	1,932	\$107,418,537
<b>Total</b>	828,431	\$50,039,933,063	\$37,574,548,286	916,526	456,863	\$1,767,074,562

**TABLE 9-N**  
**TOTAL MARRIED SEPARATE NO-PAY RETURNS**  
**AGI AND TAX VALUES UNRESTRICTED**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Creditis</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	12,305	\$-540,128,715	\$918,194	18,658	1,628	\$-86,080
<b>\$ 1 - \$ 2,999</b>	29,164	\$42,635,776	\$28,855,173	37,392	1,829	\$-101,930
<b>\$ 3,000 - \$ 4,999</b>	18,326	\$72,731,794	\$47,088,078	23,857	1,626	\$-162,379
<b>\$ 5,000 - \$ 9,999</b>	22,742	\$160,414,742	\$99,123,289	32,338	5,441	\$-531,157
<b>\$ 10,000 - \$ 19,999</b>	15,779	\$221,817,665	\$145,210,796	21,324	7,153	\$-517,233
<b>\$ 20,000 - \$ 29,999</b>	8,171	\$202,117,964	\$143,164,221	9,652	2,999	\$-134,213
<b>\$ 30,000 - \$ 39,999</b>	6,245	\$217,553,649	\$161,808,436	6,939	1,972	\$-65,936
<b>\$ 40,000 - \$ 49,999</b>	4,793	\$214,446,269	\$159,043,200	5,243	1,742	\$-60,211
<b>\$ 50,000 - \$ 59,999</b>	3,463	\$189,401,509	\$139,775,016	3,785	1,407	\$-108,634
<b>\$ 60,000 - \$ 74,999</b>	3,057	\$204,247,462	\$149,149,752	3,396	1,483	\$-40,681
<b>\$ 75,000 - \$ 99,999</b>	2,738	\$234,891,424	\$169,839,341	3,065	1,361	\$-166,500
<b>\$ 100,000 - \$ 124,999</b>	1,324	\$147,452,501	\$107,725,474	1,501	762	\$-75,011
<b>\$ 125,000 - \$ 149,999</b>	845	\$115,519,163	\$84,429,657	963	517	\$-50,356
<b>\$ 150,000 - \$ 199,999</b>	837	\$143,833,356	\$104,491,796	984	538	\$-120,772
<b>\$ 200,000 - \$ 249,999</b>	471	\$105,148,629	\$75,001,995	570	298	\$-17,743
<b>\$ 250,000 - \$ 499,999</b>	920	\$320,038,897	\$229,136,877	1,103	668	\$-406,694
<b>\$ 500,000 - \$ 999,999</b>	407	\$283,836,720	\$201,092,314	504	274	\$-283,620
<b>\$1,000,000 And Over</b>	382	\$4,482,771,435	\$2,842,780,899	468	328	\$-782,004
<b>Total</b>	131,969	\$6,818,730,240	\$4,888,634,508	171,742	32,026	\$-3,711,154

**TABLE 10-N**  
**TOTAL PAY AND NO-PAY RETURNS BY COUNTY**  
**AGI AND TAX VALUES UNRESTRICTED**

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
<b>NONRESIDENT</b>	182,468	\$41,539,640,429	\$30,724,116,104	264,103	95,918	\$148,783,809
<b>ADAIR</b>	4,804	\$152,330,858	\$119,564,294	7,011	2,084	\$5,440,625
<b>ADAMS</b>	2,503	\$79,087,687	\$65,055,478	3,690	1,107	\$2,771,033
<b>ALLAMAKEE</b>	8,414	\$235,848,875	\$192,478,295	12,148	4,249	\$7,544,724
<b>APPANOOSE</b>	6,901	\$181,254,162	\$143,911,756	10,175	3,309	\$6,159,867
<b>AUDUBON</b>	3,605	\$120,764,516	\$100,566,145	5,291	1,488	\$5,017,811
<b>BENTON</b>	15,603	\$573,991,859	\$444,859,296	21,061	7,228	\$22,446,621
<b>BLACK HAWK</b>	74,235	\$2,814,706,937	\$2,119,267,448	100,978	32,737	\$108,420,857
<b>BOONE</b>	15,700	\$556,507,919	\$431,695,428	21,425	6,801	\$21,471,865
<b>BREMER</b>	14,665	\$563,923,006	\$434,802,969	20,295	6,217	\$22,121,757
<b>BUCHANAN</b>	12,432	\$424,774,438	\$334,087,506	16,989	6,148	\$15,850,364
<b>BUENA VISTA</b>	12,218	\$415,334,305	\$327,629,348	17,141	7,582	\$15,902,716
<b>BUTLER</b>	8,901	\$287,210,019	\$233,469,207	12,703	3,866	\$11,319,464
<b>CALHOUN</b>	5,877	\$198,878,929	\$161,371,580	8,609	2,401	\$8,132,400
<b>CARROLL</b>	13,553	\$486,632,801	\$393,089,846	18,538	6,121	\$19,316,644
<b>CASS</b>	8,275	\$276,799,339	\$217,714,462	12,078	3,632	\$10,075,896
<b>CEDAR</b>	11,349	\$410,642,231	\$319,307,867	15,515	4,963	\$15,933,634
<b>CERRO GORDO</b>	26,493	\$967,674,873	\$730,987,062	36,570	10,900	\$36,220,804
<b>CHEROKEE</b>	7,567	\$249,132,015	\$199,719,623	10,691	3,028	\$9,508,822
<b>CHICKASAW</b>	7,645	\$265,835,990	\$211,576,626	10,564	3,463	\$9,902,305
<b>CLARKE</b>	5,355	\$167,457,277	\$134,173,150	7,744	3,090	\$5,752,973
<b>CLAY</b>	10,667	\$362,458,200	\$296,675,726	14,759	4,560	\$14,623,684

(Continued)

**TABLE 10-N**  
**TOTAL PAY AND NO-PAY RETURNS BY COUNTY**  
**AGI AND TAX VALUES UNRESTRICTED**

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
CLAYTON	10,542	\$309,162,791	\$250,827,756	15,182	4,626	\$10,367,549
CLINTON	28,435	\$954,364,242	\$739,225,974	39,908	13,487	\$35,456,869
CRAWFORD	9,777	\$319,215,044	\$254,816,198	14,123	6,590	\$12,214,868
DALLAS	39,187	\$2,219,595,622	\$1,670,870,438	50,378	21,039	\$92,694,942
DAVIS	4,359	\$118,456,137	\$98,924,576	6,529	2,782	\$4,249,699
DECATUR	3,884	\$97,620,230	\$75,268,333	5,809	2,007	\$2,974,894
DELAWARE	10,885	\$341,482,687	\$278,525,874	14,936	5,083	\$13,084,661
DES MOINES	24,261	\$823,618,158	\$624,887,628	34,458	11,153	\$29,227,618
DICKINSON	11,419	\$478,009,649	\$357,807,374	16,440	3,993	\$17,391,685
DUBUQUE	59,289	\$2,236,709,085	\$1,696,120,610	79,649	27,010	\$81,846,604
EMMET	5,861	\$187,312,471	\$150,180,547	8,239	2,666	\$6,873,888
FAYETTE	11,627	\$354,044,557	\$283,014,613	16,745	5,273	\$13,216,045
FLOYD	9,308	\$304,834,941	\$240,964,877	13,090	4,308	\$11,488,742
FRANKLIN	6,086	\$215,080,917	\$172,761,198	8,824	3,606	\$8,797,624
FREMONT	4,166	\$151,433,542	\$116,755,953	5,975	1,824	\$5,065,720
GREENE	5,478	\$188,655,827	\$147,695,765	8,021	2,543	\$7,420,051
GRUNDY	7,599	\$316,173,769	\$243,408,065	10,545	3,277	\$13,066,553
GUTHRIE	6,368	\$227,787,139	\$176,192,495	9,248	2,823	\$8,573,916
HAMILTON	9,074	\$351,711,225	\$271,277,930	12,962	4,225	\$13,024,302
HANCOCK	6,694	\$224,225,579	\$178,769,625	9,366	2,952	\$8,791,970
HARDIN	10,541	\$357,737,737	\$284,239,583	15,026	4,529	\$14,425,472
HARRISON	8,537	\$306,228,700	\$235,275,258	11,885	3,957	\$8,340,654

(Continued)

**TABLE 10-N  
TOTAL PAY AND NO-PAY RETURNS BY COUNTY  
AGI AND TAX VALUES UNRESTRICTED**

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
HENRY	11,386	\$348,549,189	\$274,631,855	15,948	5,334	\$13,012,838
HOWARD	6,015	\$194,056,538	\$155,587,994	8,461	2,900	\$6,416,727
HUMBOLDT	5,920	\$223,810,500	\$174,250,626	8,478	2,659	\$9,024,440
IDA	4,421	\$172,141,524	\$138,830,412	6,306	1,963	\$6,718,670
IOWA	10,573	\$411,581,091	\$319,268,457	14,432	4,712	\$14,298,252
JACKSON	11,785	\$360,063,463	\$287,701,808	16,682	5,152	\$13,630,845
JASPER	21,423	\$717,982,357	\$563,218,617	29,650	9,573	\$27,829,971
JEFFERSON	8,918	\$306,484,612	\$249,084,417	12,491	3,536	\$11,646,243
JOHNSON	75,874	\$3,392,272,039	\$2,535,645,110	95,827	30,629	\$135,882,405
JONES	11,523	\$382,946,821	\$302,111,052	16,120	4,957	\$14,542,543
KEOKUK	5,942	\$173,135,577	\$141,439,909	8,577	2,721	\$6,556,526
KOSSUTH	9,716	\$369,781,593	\$290,232,019	13,873	4,126	\$14,242,304
LEE	19,824	\$632,466,585	\$490,704,813	28,385	8,896	\$22,752,368
LINN	129,508	\$5,612,704,347	\$4,202,012,548	171,828	59,670	\$221,960,994
LOUISA	6,468	\$203,277,488	\$162,007,869	8,979	3,515	\$7,648,793
LUCAS	4,939	\$140,639,133	\$109,898,819	7,121	2,375	\$5,053,973
LYON	7,062	\$257,314,850	\$209,061,784	9,665	3,810	\$9,833,214
MADISON	9,094	\$352,774,110	\$268,542,260	12,425	4,603	\$13,945,216
MAHASKA	12,471	\$414,024,455	\$319,894,752	17,320	5,999	\$15,148,562
MARION	19,247	\$702,226,855	\$534,761,536	26,634	9,482	\$26,481,187
MARSHALL	22,886	\$770,967,968	\$592,704,207	32,621	12,950	\$28,551,123
MILLS	8,122	\$327,427,411	\$243,236,661	11,092	3,936	\$8,916,817

(Continued)

**TABLE 10-N**  
**TOTAL PAY AND NO-PAY RETURNS BY COUNTY**  
**AGI AND TAX VALUES UNRESTRICTED**

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
MITCHELL	6,446	\$212,547,383	\$175,084,740	9,243	2,965	\$7,837,723
MONONA	5,239	\$181,229,607	\$140,441,461	7,735	2,267	\$6,755,445
MONROE	4,213	\$124,821,968	\$99,882,435	6,178	2,061	\$4,490,891
MONTGOMERY	6,085	\$180,451,961	\$146,982,119	8,705	2,796	\$6,769,061
MUSCATINE	25,655	\$904,531,232	\$695,736,428	35,017	13,295	\$33,931,823
O'BRIEN	9,048	\$302,592,594	\$251,443,814	12,594	4,076	\$12,226,368
OSCEOLA	3,814	\$116,677,246	\$100,925,561	5,328	1,917	\$4,511,634
PAGE	8,542	\$277,247,014	\$219,267,754	12,294	3,729	\$10,218,554
PALO ALTO	5,520	\$175,315,437	\$144,504,328	7,918	2,482	\$6,914,306
PLYMOUTH	15,375	\$629,981,510	\$498,302,587	21,085	7,615	\$24,179,857
POCAHONTAS	4,402	\$150,567,692	\$121,240,833	6,428	1,813	\$5,906,884
POLK	263,960	\$11,894,092,608	\$8,848,004,351	345,879	133,629	\$474,079,080
POTTAWATTAMIE	52,274	\$1,881,650,167	\$1,389,458,015	72,287	26,406	\$43,758,648
POWESHIEK	10,852	\$392,420,829	\$299,044,892	15,404	4,672	\$14,754,957
RINGGOLD	2,623	\$74,679,389	\$61,137,948	3,958	1,218	\$2,740,845
SAC	6,331	\$215,961,340	\$170,835,570	9,158	2,721	\$8,436,274
SCOTT	99,418	\$4,466,744,465	\$3,327,909,704	135,564	47,907	\$171,083,360
SHELBY	7,579	\$264,989,031	\$218,307,110	10,758	3,359	\$9,880,933
SIoux	19,411	\$768,197,016	\$608,027,613	26,362	11,565	\$29,757,425
STORY	47,122	\$1,934,972,679	\$1,458,687,665	61,005	18,420	\$75,406,653
TAMA	9,837	\$369,858,340	\$281,582,408	14,151	4,970	\$12,623,414
TAYLOR	3,392	\$98,655,416	\$82,232,092	5,061	1,621	\$3,451,461

(Continued)

**TABLE 10-N**  
**TOTAL PAY AND NO-PAY RETURNS BY COUNTY**  
**AGI AND TAX VALUES UNRESTRICTED**

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
UNION	7,126	\$207,354,895	\$163,612,375	10,290	3,212	\$7,315,294
VAN BUREN	3,952	\$106,853,604	\$86,959,501	6,004	2,018	\$3,720,141
WAPELLO	19,144	\$583,490,646	\$454,741,687	27,585	10,202	\$21,009,078
WARREN	27,338	\$1,105,628,435	\$824,494,212	36,229	13,124	\$42,608,627
WASHINGTON	13,081	\$437,665,868	\$339,741,721	18,343	6,481	\$15,565,454
WAYNE	3,229	\$92,379,324	\$75,326,715	4,878	1,621	\$3,142,442
WEBSTER	20,457	\$707,339,401	\$546,587,648	28,733	9,607	\$27,139,899
WINNEBAGO	6,814	\$224,306,670	\$176,601,411	9,568	2,780	\$8,214,559
WINNESHIEK	12,177	\$387,978,321	\$317,499,095	16,846	5,058	\$14,900,361
WOODBURY	57,375	\$1,943,876,327	\$1,489,822,814	78,843	32,726	\$66,198,499
WORTH	4,558	\$152,701,664	\$119,845,644	6,413	1,909	\$5,275,310
WRIGHT	7,546	\$251,499,194	\$196,220,675	10,993	3,837	\$9,488,240
<b>Total</b>	1,975,659	\$110,700,234,493	\$83,579,250,337	2,715,168	948,222	\$2,769,700,512



## TABLE 11-N

### TOTAL PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
<b>\$ (NO AGI)</b>	10,983	\$-1,788,617,660	\$101,278,424	\$263,976,506	\$1,771,052	\$-573,452
<b>\$ 1 - \$ 2,999</b>	21,623	\$31,849,364	\$-1,737,243	\$12,605,152	\$28,491,899	\$-6,542
<b>\$ 3,000 - \$ 4,999</b>	13,449	\$53,730,902	\$1,077,566	\$16,396,450	\$40,542,587	\$437
<b>\$ 5,000 - \$ 9,999</b>	35,126	\$265,652,688	\$13,045,731	\$76,513,396	\$186,631,535	\$1,446,370
<b>\$ 10,000 - \$ 19,999</b>	102,850	\$1,583,846,428	\$109,064,731	\$433,601,861	\$1,074,095,695	\$22,858,299
<b>\$ 20,000 - \$ 29,999</b>	144,553	\$3,639,366,912	\$292,728,297	\$807,786,243	\$2,581,247,321	\$85,565,250
<b>\$ 30,000 - \$ 39,999</b>	161,128	\$5,636,749,421	\$506,675,796	\$1,019,080,921	\$4,139,974,575	\$168,038,289
<b>\$ 40,000 - \$ 49,999</b>	142,755	\$6,397,593,011	\$627,873,918	\$1,028,022,343	\$4,757,012,434	\$214,519,226
<b>\$ 50,000 - \$ 59,999</b>	105,995	\$5,797,090,049	\$624,567,891	\$877,515,557	\$4,304,407,109	\$206,113,004
<b>\$ 60,000 - \$ 74,999</b>	97,761	\$6,525,635,088	\$765,433,852	\$955,083,965	\$4,815,083,790	\$242,704,160
<b>\$ 75,000 - \$ 99,999</b>	77,882	\$6,670,093,460	\$865,438,273	\$954,539,316	\$4,859,419,661	\$257,023,192
<b>\$ 100,000 - \$ 124,999</b>	35,019	\$3,887,115,870	\$558,053,682	\$546,921,567	\$2,802,165,456	\$154,398,957
<b>\$ 125,000 - \$ 149,999</b>	18,598	\$2,536,566,979	\$392,123,493	\$344,792,481	\$1,807,548,065	\$100,836,934
<b>\$ 150,000 - \$ 199,999</b>	18,896	\$3,244,680,732	\$548,636,788	\$428,116,639	\$2,284,978,450	\$128,432,646
<b>\$ 200,000 - \$ 249,999</b>	9,751	\$2,171,816,076	\$395,659,450	\$274,865,384	\$1,507,881,687	\$83,500,326
<b>\$ 250,000 - \$ 499,999</b>	16,430	\$5,619,305,699	\$1,171,345,739	\$684,950,411	\$3,790,336,855	\$197,209,577
<b>\$ 500,000 - \$ 999,999</b>	6,523	\$4,451,906,897	\$1,007,293,722	\$539,620,702	\$2,948,708,642	\$122,290,159
<b>\$1,000,000 And Over</b>	5,081	\$31,088,056,598	\$5,812,590,815	\$5,878,826,429	\$20,054,687,504	\$172,441,543
<b>Total</b>	1,024,403	\$87,812,438,514	\$13,791,150,925	\$15,143,215,323	\$61,984,984,317	\$2,156,798,375

## TABLE 12-N

### TOTAL PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ (NO AGI)	41,118	\$-2,582,672,934	\$7,359,207	\$109,996,844	\$462,211	\$-3,324,432
\$ 1 - \$ 2,999	65,682	\$107,965,805	\$-347,604	\$94,568,388	\$16,819,698	\$-502,206
\$ 3,000 - \$ 4,999	57,797	\$231,557,899	\$300,222	\$122,975,647	\$108,668,700	\$-896,547
\$ 5,000 - \$ 9,999	143,510	\$1,068,725,936	\$23,872,196	\$331,893,171	\$713,879,743	\$-2,020,179
\$ 10,000 - \$ 19,999	229,746	\$3,393,128,840	\$151,896,112	\$586,622,981	\$2,656,350,778	\$35,708,911
\$ 20,000 - \$ 29,999	170,288	\$4,202,701,587	\$282,643,434	\$440,077,076	\$3,481,878,201	\$110,471,260
\$ 30,000 - \$ 39,999	111,186	\$3,842,323,018	\$328,224,296	\$281,278,174	\$3,233,483,247	\$134,121,259
\$ 40,000 - \$ 49,999	59,961	\$2,664,051,041	\$263,703,684	\$151,088,251	\$2,250,316,121	\$104,981,348
\$ 50,000 - \$ 59,999	29,881	\$1,626,277,240	\$179,485,027	\$77,134,124	\$1,371,676,560	\$67,775,202
\$ 60,000 - \$ 74,999	19,576	\$1,298,707,427	\$150,444,831	\$51,844,070	\$1,096,718,064	\$56,290,705
\$ 75,000 - \$ 99,999	11,231	\$955,005,952	\$113,587,466	\$31,172,554	\$810,531,463	\$42,366,105
\$ 100,000 - \$ 124,999	3,883	\$430,296,613	\$50,244,703	\$10,999,575	\$369,573,911	\$18,900,755
\$ 125,000 - \$ 149,999	1,906	\$259,873,191	\$28,544,409	\$5,479,819	\$226,038,538	\$11,038,199
\$ 150,000 - \$ 199,999	1,875	\$322,263,289	\$31,460,704	\$5,488,187	\$285,314,398	\$13,005,335
\$ 200,000 - \$ 249,999	951	\$211,371,469	\$20,402,662	\$2,930,406	\$188,735,807	\$8,122,814
\$ 250,000 - \$ 499,999	1,414	\$485,261,829	\$30,601,783	\$4,697,916	\$450,266,279	\$11,757,382
\$ 500,000 - \$ 999,999	610	\$427,022,927	\$15,209,040	\$2,187,051	\$409,626,836	\$3,775,938
\$1,000,000 And Over	641	\$3,943,934,850	\$17,552,085	\$2,457,300	\$3,923,925,465	\$1,330,288
<b>Total</b>	951,256	\$22,887,795,979	\$1,695,184,257	\$2,312,891,534	\$21,594,266,020	\$612,902,137

## TABLE 13-N CREDITS CLAIMED ON TOTAL PAY AND NO-PAY RETURNS AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Tuition and Textbook Tax Credit
\$ (NO AGI)	52,101	\$64,869	\$23,842	\$326,606	\$6,517
\$ 1 - \$ 2,999	87,305	\$70,556	\$20,641	\$406,471	\$3,699
\$ 3,000 - \$ 4,999	71,246	\$110,285	\$18,407	\$758,835	\$5,134
\$ 5,000 - \$ 9,999	178,636	\$588,731	\$67,869	\$4,125,406	\$49,718
\$ 10,000 - \$ 19,999	332,596	\$2,302,050	\$192,596	\$13,392,146	\$516,242
\$ 20,000 - \$ 29,999	314,841	\$2,626,363	\$214,281	\$8,676,272	\$1,574,448
\$ 30,000 - \$ 39,999	272,314	\$1,491,566	\$154,791	\$2,383,082	\$2,206,451
\$ 40,000 - \$ 49,999	202,716	\$240,499	\$60,497	\$188,450	\$2,245,411
\$ 50,000 - \$ 59,999	135,876	\$0	\$0	\$0	\$1,891,091
\$ 60,000 - \$ 74,999	117,337	\$0	\$0	\$0	\$1,960,424
\$ 75,000 - \$ 99,999	89,113	\$0	\$0	\$0	\$1,744,663
\$ 100,000 - \$ 124,999	38,902	\$0	\$0	\$0	\$903,311
\$ 125,000 - \$ 149,999	20,504	\$0	\$0	\$0	\$522,041
\$ 150,000 - \$ 199,999	20,771	\$0	\$0	\$0	\$508,737
\$ 200,000 - \$ 249,999	10,702	\$0	\$0	\$0	\$266,923
\$ 250,000 - \$ 499,999	17,844	\$0	\$0	\$0	\$473,611
\$ 500,000 - \$ 999,999	7,133	\$0	\$0	\$0	\$153,847
\$1,000,000 And Over	5,722	\$0	\$0	\$0	\$56,714
<b>Total</b>	<b>1,975,659</b>	<b>\$7,494,919</b>	<b>\$752,924</b>	<b>\$30,257,268</b>	<b>\$15,088,982</b>

**TABLE 13-N (Continued)**  
**CREDITS CLAIMED ON TOTAL PAY AND NO-PAY RETURNS**  
**AGI AND TAX VALUES UNRESTRICTED**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Out-of-State Tax Credit</b>	<b>Motor Fuel Tax Credit</b>	<b>Other Nonrefundable Tax Credits</b>	<b>Other Refundable Tax Credits</b>
<b>\$ (NO AGI)</b>	52,101	\$413	\$340,641	\$193,378	\$3,406,558
<b>\$ 1 - \$ 2,999</b>	87,305	\$317	\$57,548	\$559	\$24,616
<b>\$ 3,000 - \$ 4,999</b>	71,246	\$2,498	\$54,038	\$762	\$43,204
<b>\$ 5,000 - \$ 9,999</b>	178,636	\$48,097	\$162,797	\$11,779	\$50,413
<b>\$ 10,000 - \$ 19,999</b>	332,596	\$890,844	\$370,191	\$194,196	\$87,685
<b>\$ 20,000 - \$ 29,999</b>	314,841	\$3,544,369	\$358,687	\$447,205	\$169,592
<b>\$ 30,000 - \$ 39,999</b>	272,314	\$6,259,956	\$291,545	\$694,155	\$297,291
<b>\$ 40,000 - \$ 49,999</b>	202,716	\$7,093,256	\$230,368	\$834,087	\$165,478
<b>\$ 50,000 - \$ 59,999</b>	135,876	\$6,560,494	\$180,355	\$871,868	\$175,863
<b>\$ 60,000 - \$ 74,999</b>	117,337	\$7,504,297	\$201,754	\$1,402,979	\$165,007
<b>\$ 75,000 - \$ 99,999</b>	89,113	\$8,293,112	\$172,343	\$2,238,377	\$322,650
<b>\$ 100,000 - \$ 124,999</b>	38,902	\$4,773,613	\$104,095	\$2,103,461	\$195,388
<b>\$ 125,000 - \$ 149,999</b>	20,504	\$3,101,870	\$62,156	\$1,706,580	\$158,834
<b>\$ 150,000 - \$ 199,999</b>	20,771	\$3,998,219	\$92,348	\$2,789,451	\$319,340
<b>\$ 200,000 - \$ 249,999</b>	10,702	\$2,437,448	\$32,578	\$2,328,322	\$220,800
<b>\$ 250,000 - \$ 499,999</b>	17,844	\$6,549,144	\$52,406	\$8,895,602	\$1,283,297
<b>\$ 500,000 - \$ 999,999</b>	7,133	\$4,597,702	\$28,675	\$11,147,585	\$1,461,374
<b>\$1,000,000 And Over</b>	5,722	\$11,885,028	\$13,528	\$56,534,582	\$6,939,128
<b>Total</b>	1,975,659	\$77,540,677	\$2,806,053	\$92,394,928	\$15,486,518

**TABLE 14-N**  
**TOTAL PAY AND NO-PAY RETURNS BY TAXABLE INCOME**  
**AGI AND TAX VALUES UNRESTRICTED**

<b>2011 Taxable Income Brackets</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ (No Taxable Income)</b>	111,825	\$-3,178,081,265	\$675,230,453	\$0	225,852	24,437	\$-4,700,535
<b>\$ 1 - \$ 1,439</b>	53,279	\$180,255,805	\$11,398,043	\$40,234,603	75,656	7,563	\$-680,820
<b>\$ 1,440 - \$ 2,878</b>	60,453	\$301,092,682	\$16,552,964	\$130,707,512	85,355	8,936	\$-1,055,426
<b>\$ 2,879 - \$ 5,756</b>	125,440	\$953,045,891	\$54,847,998	\$539,472,229	178,894	24,135	\$-2,645,131
<b>\$ 5,757 - \$12,951</b>	294,984	\$3,988,980,996	\$260,594,970	\$2,739,281,873	429,751	91,655	\$27,735,577
<b>\$ 12,952 - \$21,585</b>	332,737	\$7,643,092,130	\$583,369,471	\$5,739,969,209	450,794	133,178	\$164,236,159
<b>\$ 21,586 - \$28,780</b>	256,391	\$8,328,479,919	\$714,272,815	\$6,438,373,826	326,095	123,051	\$249,009,986
<b>\$ 28,781 - \$43,170</b>	366,726	\$16,601,998,123	\$1,637,542,112	\$12,916,714,666	448,434	218,868	\$585,939,344
<b>\$ 43,171 - \$64,755</b>	213,673	\$14,413,335,983	\$1,677,390,980	\$11,058,591,292	266,097	166,155	\$559,278,036
<b>\$ 64,756 And Over</b>	160,151	\$61,468,034,229	\$9,855,135,376	\$43,975,905,127	228,240	150,244	\$1,192,583,322
<b>Total</b>	1,975,659	\$110,700,234,493	\$15,486,335,182	\$83,579,250,337	2,715,168	948,222	\$2,769,700,512

**TABLE 15-N**  
**TOTAL PAY RETURNS BY TAXABLE INCOME**  
**AGI AND TAX VALUES UNRESTRICTED**

2011 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ (No Taxable Income)	403	\$36,184,373	\$31,504,505	\$0	681	108	\$448,989
\$ 1 - \$ 1,439	374	\$2,718,142	\$503,810	\$276,091	561	23	\$40,266
\$ 1,440 - \$ 2,878	416	\$4,482,424	\$531,516	\$908,473	569	17	\$41,888
\$ 2,879 - \$ 5,756	34,404	\$278,159,880	\$21,682,036	\$167,587,984	38,347	117	\$813,842
\$ 5,757 - \$12,951	197,410	\$2,763,978,392	\$235,910,023	\$1,890,314,128	240,879	19,646	\$37,629,767
\$ 12,952 - \$21,585	301,262	\$6,983,946,991	\$567,187,684	\$5,228,135,170	388,223	108,639	\$166,286,330
\$ 21,586 - \$28,780	246,350	\$7,998,596,113	\$690,189,480	\$6,189,126,051	310,691	118,716	\$249,275,760
\$ 28,781 - \$43,170	354,562	\$16,028,699,265	\$1,581,054,642	\$12,487,132,817	433,324	213,792	\$586,294,674
\$ 43,171 - \$64,755	205,525	\$13,838,463,041	\$1,613,822,596	\$10,631,420,876	255,144	161,560	\$559,553,326
\$ 64,756 And Over	145,739	\$41,935,626,224	\$7,518,122,003	\$29,592,023,607	203,455	138,337	\$1,197,281,399
<b>Total</b>	<b>1,486,445</b>	<b>\$89,870,854,845</b>	<b>\$12,260,508,295</b>	<b>\$66,186,925,197</b>	<b>1,871,874</b>	<b>760,955</b>	<b>\$2,797,666,241</b>

**TABLE 16-N**  
**TOTAL NO-PAY RETURNS BY TAXABLE INCOME**  
**AGI AND TAX VALUES UNRESTRICTED**

<b>2011 Taxable Income Brackets</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ (No Taxable Income)</b>	111,422	\$-3,214,265,638	\$643,725,948	\$0	225,171	24,329	\$-5,149,524
<b>\$ 1 - \$ 1,439</b>	52,905	\$177,537,663	\$10,894,233	\$39,958,512	75,095	7,540	\$-721,086
<b>\$ 1,440 - \$ 2,878</b>	60,037	\$296,610,258	\$16,021,448	\$129,799,039	84,786	8,919	\$-1,097,314
<b>\$ 2,879 - \$ 5,756</b>	91,036	\$674,886,011	\$33,165,962	\$371,884,245	140,547	24,018	\$-3,458,973
<b>\$ 5,757 - \$12,951</b>	97,574	\$1,225,002,604	\$24,684,947	\$848,967,745	188,872	72,009	\$-9,894,190
<b>\$ 12,952 - \$21,585</b>	31,475	\$659,145,139	\$16,181,787	\$511,834,039	62,571	24,539	\$-2,050,171
<b>\$ 21,586 - \$28,780</b>	10,041	\$329,883,806	\$24,083,335	\$249,247,775	15,404	4,335	\$-265,774
<b>\$ 28,781 - \$43,170</b>	12,164	\$573,298,858	\$56,487,470	\$429,581,849	15,110	5,076	\$-355,330
<b>\$ 43,171 - \$64,755</b>	8,148	\$574,872,942	\$63,568,384	\$427,170,416	10,953	4,595	\$-275,290
<b>\$ 64,756 And Over</b>	14,412	\$19,532,408,005	\$2,337,013,373	\$14,383,881,520	24,785	11,907	\$-4,698,077
<b>Total</b>	489,214	\$20,829,379,648	\$3,225,826,887	\$17,392,325,140	843,294	187,267	\$-27,965,729

**STATISTICAL APPENDIX D**  
**RESIDENT RETURNS**  
**ALLOWING FOR NEGATIVE AGI AND TAX LIABILITY VALUES**



## TABLE 1-RN RESIDENT PAY AND NO-PAY RETURNS AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ (NO AGI)	47,177	\$-1,297,840,771	\$1,580,728	103,427	8,335	\$-1,106,058
\$ 1 - \$ 2,999	81,184	\$130,098,207	\$41,957,092	117,289	8,492	\$-490,270
\$ 3,000 - \$ 4,999	66,410	\$265,919,552	\$139,214,642	92,784	8,936	\$-863,789
\$ 5,000 - \$ 9,999	166,227	\$1,241,515,565	\$839,074,677	236,770	33,974	\$-588,994
\$ 10,000 - \$ 19,999	308,928	\$4,622,711,210	\$3,468,837,303	447,981	112,428	\$56,599,042
\$ 20,000 - \$ 29,999	291,722	\$7,266,377,172	\$5,627,266,331	395,952	131,995	\$189,823,350
\$ 30,000 - \$ 39,999	252,848	\$8,800,298,623	\$6,862,269,552	323,612	131,072	\$293,492,971
\$ 40,000 - \$ 49,999	186,958	\$8,355,746,684	\$6,484,524,100	231,618	110,554	\$310,211,963
\$ 50,000 - \$ 59,999	123,959	\$6,770,773,457	\$5,201,353,580	152,764	82,897	\$265,675,397
\$ 60,000 - \$ 74,999	104,613	\$6,971,789,877	\$5,299,895,527	130,664	77,661	\$288,978,313
\$ 75,000 - \$ 99,999	76,655	\$6,552,177,454	\$4,913,896,943	98,889	64,121	\$287,888,534
\$ 100,000 - \$ 124,999	31,832	\$3,528,889,151	\$2,617,555,315	42,522	28,831	\$165,388,703
\$ 125,000 - \$ 149,999	15,989	\$2,178,722,644	\$1,600,659,842	21,830	15,221	\$106,009,246
\$ 150,000 - \$ 199,999	15,365	\$2,636,500,833	\$1,922,917,843	21,471	14,307	\$132,644,160
\$ 200,000 - \$ 249,999	7,448	\$1,655,938,375	\$1,190,776,257	10,515	7,136	\$85,326,338
\$ 250,000 - \$ 499,999	11,080	\$3,743,680,279	\$2,623,665,030	15,886	11,319	\$192,400,603
\$ 500,000 - \$ 999,999	3,359	\$2,240,387,886	\$1,553,062,390	4,886	3,662	\$112,586,388
\$1,000,000 And Over	1,437	\$3,496,907,866	\$2,466,627,081	2,205	1,363	\$136,940,806
<b>Total</b>	<b>1,793,191</b>	<b>\$69,160,594,064</b>	<b>\$52,855,134,233</b>	<b>2,451,065</b>	<b>852,304</b>	<b>\$2,620,916,703</b>

**TABLE 2-RN  
RESIDENT PAY RETURNS  
AGI AND TAX VALUES UNRESTRICTED**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	253	\$-25,141,164	\$874,399	327	45	\$248,635
<b>\$ 1 - \$ 2,999</b>	810	\$1,302,960	\$2,701,943	1,087	56	\$65,742
<b>\$ 3,000 - \$ 4,999</b>	2,446	\$10,686,840	\$10,997,093	2,636	81	\$73,871
<b>\$ 5,000 - \$ 9,999</b>	62,471	\$500,941,245	\$383,593,805	67,127	1,933	\$3,954,769
<b>\$ 10,000 - \$ 19,999</b>	223,016	\$3,406,025,550	\$2,658,755,840	260,919	36,273	\$66,917,572
<b>\$ 20,000 - \$ 29,999</b>	274,888	\$6,866,419,183	\$5,397,914,293	357,110	118,991	\$191,003,144
<b>\$ 30,000 - \$ 39,999</b>	247,857	\$8,628,618,998	\$6,782,755,735	314,409	128,697	\$293,858,279
<b>\$ 40,000 - \$ 49,999</b>	184,034	\$8,224,973,655	\$6,416,905,566	226,852	109,383	\$310,349,255
<b>\$ 50,000 - \$ 59,999</b>	121,969	\$6,662,398,810	\$5,140,764,740	149,650	82,076	\$265,809,417
<b>\$ 60,000 - \$ 74,999</b>	103,041	\$6,867,094,526	\$5,238,779,330	128,176	76,887	\$289,048,650
<b>\$ 75,000 - \$ 99,999</b>	75,380	\$6,442,929,532	\$4,845,807,440	96,839	63,401	\$288,090,317
<b>\$ 100,000 - \$ 124,999</b>	31,223	\$3,461,326,538	\$2,574,368,488	41,504	28,419	\$165,470,068
<b>\$ 125,000 - \$ 149,999</b>	15,658	\$2,133,445,165	\$1,572,074,938	21,248	15,003	\$106,061,498
<b>\$ 150,000 - \$ 199,999</b>	15,034	\$2,579,704,830	\$1,886,894,361	20,848	14,079	\$132,799,013
<b>\$ 200,000 - \$ 249,999</b>	7,264	\$1,615,126,255	\$1,164,132,401	10,171	6,989	\$85,420,440
<b>\$ 250,000 - \$ 499,999</b>	10,767	\$3,637,447,853	\$2,557,425,128	15,301	11,115	\$193,082,864
<b>\$ 500,000 - \$ 999,999</b>	3,222	\$2,145,620,986	\$1,491,232,592	4,621	3,567	\$113,101,330
<b>\$1,000,000 And Over</b>	1,364	\$3,173,100,288	\$2,234,113,920	2,054	1,310	\$139,236,484
<b>Total</b>	1,380,697	\$66,332,022,050	\$50,360,092,012	1,720,879	698,305	\$2,644,591,348

**TABLE 3-RN  
RESIDENT NO-PAY RETURNS  
AGI AND TAX VALUES UNRESTRICTED**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Creditis</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	46,924	\$-1,272,699,607	\$706,329	103,100	8,290	\$-1,354,693
<b>\$ 1 - \$ 2,999</b>	80,374	\$128,795,247	\$39,255,149	116,202	8,436	\$-556,012
<b>\$ 3,000 - \$ 4,999</b>	63,964	\$255,232,712	\$128,217,549	90,148	8,855	\$-937,660
<b>\$ 5,000 - \$ 9,999</b>	103,756	\$740,574,320	\$455,480,872	169,643	32,041	\$-4,543,763
<b>\$ 10,000 - \$ 19,999</b>	85,912	\$1,216,685,660	\$810,081,463	187,062	76,155	\$-10,318,530
<b>\$ 20,000 - \$ 29,999</b>	16,834	\$399,957,989	\$229,352,038	38,842	13,004	\$-1,179,794
<b>\$ 30,000 - \$ 39,999</b>	4,991	\$171,679,625	\$79,513,817	9,203	2,375	\$-365,308
<b>\$ 40,000 - \$ 49,999</b>	2,924	\$130,773,029	\$67,618,534	4,766	1,171	\$-137,292
<b>\$ 50,000 - \$ 59,999</b>	1,990	\$108,374,647	\$60,588,840	3,114	821	\$-134,020
<b>\$ 60,000 - \$ 74,999</b>	1,572	\$104,695,351	\$61,116,197	2,488	774	\$-70,337
<b>\$ 75,000 - \$ 99,999</b>	1,275	\$109,247,922	\$68,089,503	2,050	720	\$-201,783
<b>\$ 100,000 - \$ 124,999</b>	609	\$67,562,613	\$43,186,827	1,018	412	\$-81,365
<b>\$ 125,000 - \$ 149,999</b>	331	\$45,277,479	\$28,584,904	582	218	\$-52,252
<b>\$ 150,000 - \$ 199,999</b>	331	\$56,796,003	\$36,023,482	623	228	\$-154,853
<b>\$ 200,000 - \$ 249,999</b>	184	\$40,812,120	\$26,643,856	344	147	\$-94,102
<b>\$ 250,000 - \$ 499,999</b>	313	\$106,232,426	\$66,239,902	585	204	\$-682,261
<b>\$ 500,000 - \$ 999,999</b>	137	\$94,766,900	\$61,829,798	265	95	\$-514,942
<b>\$1,000,000 And Over</b>	73	\$323,807,578	\$232,513,161	151	53	\$-2,295,678
<b>Total</b>	412,494	\$2,828,572,014	\$2,495,042,221	730,186	153,999	\$-23,674,645

**TABLE 4-RN  
RESIDENT SINGLE PAY RETURNS  
AGI AND TAX VALUES UNRESTRICTED**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Creditis</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	54	\$-442,915	\$19,567	62	3	\$34,161
<b>\$ 1 - \$ 2,999</b>	80	\$156,539	\$52,250	82	1	\$4,900
<b>\$ 3,000 - \$ 4,999</b>	147	\$596,942	\$327,078	148	0	\$2,621
<b>\$ 5,000 - \$ 9,999</b>	31,595	\$257,984,454	\$186,334,426	31,710	135	\$1,771,862
<b>\$ 10,000 - \$ 19,999</b>	108,443	\$1,643,243,679	\$1,288,578,452	118,738	12,473	\$32,455,456
<b>\$ 20,000 - \$ 29,999</b>	121,761	\$3,026,051,700	\$2,385,842,743	161,940	52,940	\$82,104,793
<b>\$ 30,000 - \$ 39,999</b>	92,192	\$3,195,397,723	\$2,506,423,086	121,692	38,216	\$107,721,931
<b>\$ 40,000 - \$ 49,999</b>	57,761	\$2,573,145,219	\$1,987,177,281	75,161	21,090	\$95,824,958
<b>\$ 50,000 - \$ 59,999</b>	33,312	\$1,816,817,608	\$1,375,879,794	43,794	12,108	\$70,815,644
<b>\$ 60,000 - \$ 74,999</b>	24,720	\$1,643,394,817	\$1,225,699,034	32,679	8,652	\$67,113,154
<b>\$ 75,000 - \$ 99,999</b>	15,399	\$1,310,844,791	\$960,627,704	20,935	5,158	\$56,713,128
<b>\$ 100,000 - \$ 124,999</b>	5,426	\$599,658,401	\$435,768,597	7,520	1,742	\$27,822,707
<b>\$ 125,000 - \$ 149,999</b>	2,438	\$332,207,866	\$242,052,400	3,529	776	\$16,297,597
<b>\$ 150,000 - \$ 199,999</b>	2,225	\$380,406,244	\$277,052,546	3,229	668	\$19,472,352
<b>\$ 200,000 - \$ 249,999</b>	960	\$212,700,715	\$154,197,783	1,393	267	\$11,363,219
<b>\$ 250,000 - \$ 499,999</b>	1,366	\$458,462,307	\$326,289,233	1,988	384	\$24,445,607
<b>\$ 500,000 - \$ 999,999</b>	394	\$259,512,352	\$183,389,720	582	122	\$13,808,856
<b>\$1,000,000 And Over</b>	165	\$363,213,942	\$254,273,883	249	57	\$16,250,367
<b>Total</b>	498,438	\$18,073,352,384	\$13,789,985,577	625,431	154,792	\$644,023,313

**TABLE 5-RN  
RESIDENT SINGLE NO-PAY RETURNS  
AGI AND TAX VALUES UNRESTRICTED**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	19,255	\$-367,744,578	\$183,678	29,897	1,387	\$-206,837
<b>\$ 1 - \$ 2,999</b>	46,852	\$79,343,974	\$12,780,557	58,298	5,046	\$-327,158
<b>\$ 3,000 - \$ 4,999</b>	42,316	\$169,102,024	\$84,483,118	51,888	6,062	\$-624,354
<b>\$ 5,000 - \$ 9,999</b>	70,780	\$502,619,054	\$332,192,642	98,227	22,397	\$-3,460,561
<b>\$ 10,000 - \$ 19,999</b>	51,653	\$730,951,463	\$515,045,380	99,109	53,561	\$-7,983,924
<b>\$ 20,000 - \$ 29,999</b>	7,082	\$165,388,875	\$91,029,813	13,257	6,583	\$-708,943
<b>\$ 30,000 - \$ 39,999</b>	1,945	\$67,011,458	\$24,896,582	3,174	621	\$-115,613
<b>\$ 40,000 - \$ 49,999</b>	1,129	\$50,461,686	\$21,644,575	1,736	213	\$-34,045
<b>\$ 50,000 - \$ 59,999</b>	713	\$38,676,485	\$18,287,501	1,038	113	\$-17,768
<b>\$ 60,000 - \$ 74,999</b>	504	\$33,444,092	\$17,174,799	728	83	\$-13,567
<b>\$ 75,000 - \$ 99,999</b>	307	\$26,277,316	\$14,797,066	415	84	\$-29,694
<b>\$ 100,000 - \$ 124,999</b>	108	\$11,977,278	\$6,593,301	155	26	\$-8,593
<b>\$ 125,000 - \$ 149,999</b>	58	\$7,940,990	\$4,445,101	81	13	\$-958
<b>\$ 150,000 - \$ 199,999</b>	52	\$8,816,859	\$5,558,416	75	19	\$-8,082
<b>\$ 200,000 - \$ 249,999</b>	23	\$5,057,964	\$2,941,148	34	6	\$-142
<b>\$ 250,000 - \$ 499,999</b>	47	\$15,509,559	\$9,016,332	71	8	\$-34,392
<b>\$ 500,000 - \$ 999,999</b>	22	\$15,596,971	\$8,781,276	33	8	\$-14,260
<b>\$1,000,000 And Over</b>	7	\$21,021,820	\$15,716,819	11	8	\$-492,078
<b>Total</b>	242,853	\$1,581,453,290	\$1,185,568,104	358,227	96,238	\$-14,080,969

**TABLE 6-RN**  
**RESIDENT MARRIED JOINT PAY RETURNS**  
**AGI AND TAX VALUES UNRESTRICTED**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Creditis</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	28	\$-22,855,572	\$70,831	64	30	\$175,428
<b>\$ 1 - \$ 9,999</b>	20	\$174,252	\$126,484	40	4	\$843
<b>\$ 10,000 - \$ 19,999</b>	5,465	\$95,872,795	\$63,679,337	13,294	2,222	\$926,491
<b>\$ 20,000 - \$ 29,999</b>	17,903	\$450,447,060	\$330,639,253	43,059	18,771	\$8,319,793
<b>\$ 30,000 - \$ 39,999</b>	18,174	\$632,687,524	\$475,857,833	43,935	20,540	\$17,063,702
<b>\$ 40,000 - \$ 49,999</b>	13,568	\$606,936,523	\$461,283,449	31,705	16,070	\$20,417,053
<b>\$ 50,000 - \$ 59,999</b>	9,708	\$531,235,547	\$402,574,094	22,088	11,747	\$19,605,678
<b>\$ 60,000 - \$ 74,999</b>	10,068	\$674,734,883	\$508,195,821	22,676	12,182	\$26,660,880
<b>\$ 75,000 - \$ 99,999</b>	9,651	\$830,776,804	\$621,597,871	21,516	12,349	\$35,114,941
<b>\$ 100,000 - \$ 124,999</b>	4,855	\$540,066,785	\$398,967,155	10,843	6,547	\$24,098,776
<b>\$ 125,000 - \$ 149,999</b>	2,651	\$361,822,060	\$263,502,880	5,941	3,728	\$16,614,505
<b>\$ 150,000 - \$ 199,999</b>	2,751	\$472,827,253	\$342,057,911	6,192	3,818	\$22,535,806
<b>\$ 200,000 - \$ 249,999</b>	1,402	\$312,094,056	\$221,280,587	3,172	1,921	\$15,403,294
<b>\$ 250,000 - \$ 499,999</b>	2,352	\$809,113,738	\$559,606,049	5,214	3,651	\$41,105,290
<b>\$ 500,000 - \$ 999,999</b>	735	\$485,448,038	\$333,700,080	1,625	1,224	\$24,843,277
<b>\$1,000,000 And Over</b>	313	\$804,518,396	\$571,212,718	721	411	\$29,758,783
<b>Total</b>	99,644	\$7,585,900,142	\$5,554,352,353	232,085	115,215	\$302,644,540

**TABLE 7-RN**  
**RESIDENT MARRIED JOINT NO-PAY RETURNS**  
**AGI AND TAX VALUES UNRESTRICTED**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Creditis</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	16,976	\$-830,368,878	\$144,844	56,583	5,643	\$-1,094,652
<b>\$ 1 - \$ 2,999</b>	6,931	\$10,454,584	\$37,145	23,649	1,747	\$-131,606
<b>\$ 3,000 - \$ 4,999</b>	4,838	\$19,421,969	\$406,795	16,245	1,335	\$-156,137
<b>\$ 5,000 - \$ 9,999</b>	13,252	\$99,889,731	\$39,157,050	42,826	4,797	\$-571,441
<b>\$ 10,000 - \$ 19,999</b>	23,818	\$343,116,727	\$207,734,913	72,965	16,542	\$-1,844,207
<b>\$ 20,000 - \$ 29,999</b>	6,845	\$163,822,709	\$95,191,418	21,873	4,752	\$-343,566
<b>\$ 30,000 - \$ 39,999</b>	1,372	\$46,496,856	\$15,544,596	4,141	1,060	\$-185,615
<b>\$ 40,000 - \$ 49,999</b>	591	\$26,470,931	\$7,842,108	1,720	424	\$-43,680
<b>\$ 50,000 - \$ 59,999</b>	358	\$19,594,736	\$6,660,257	1,080	221	\$-7,703
<b>\$ 60,000 - \$ 74,999</b>	350	\$23,396,061	\$10,632,144	970	261	\$-18,602
<b>\$ 75,000 - \$ 99,999</b>	363	\$31,189,527	\$16,475,121	973	269	\$-11,348
<b>\$ 100,000 - \$ 124,999</b>	233	\$25,718,412	\$15,583,627	566	212	\$-6,773
<b>\$ 125,000 - \$ 149,999</b>	130	\$17,799,701	\$10,302,192	338	106	\$-10,418
<b>\$ 150,000 - \$ 199,999</b>	166	\$28,833,940	\$17,328,463	415	130	\$-26,048
<b>\$ 200,000 - \$ 249,999</b>	96	\$21,456,132	\$14,000,053	231	100	\$-76,217
<b>\$ 250,000 - \$ 499,999</b>	155	\$52,467,662	\$31,666,557	381	120	\$-254,491
<b>\$ 500,000 - \$ 999,999</b>	76	\$52,380,490	\$34,101,290	180	63	\$-221,978
<b>\$1,000,000 And Over</b>	46	\$205,774,762	\$147,166,533	117	33	\$-1,069,226
<b>Total</b>	76,596	\$357,916,052	\$669,975,106	245,253	37,815	\$-6,073,708

**TABLE 8-RN**  
**RESIDENT MARRIED SEPARATE PAY RETURNS**  
**AGI AND TAX VALUES UNRESTRICTED**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	171	\$-1,842,677	\$784,001	201	12	\$39,046
<b>\$ 1 - \$ 2,999</b>	730	\$1,146,421	\$2,649,693	1,005	55	\$60,842
<b>\$ 3,000 - \$ 4,999</b>	2,298	\$10,086,344	\$10,662,492	2,486	79	\$71,246
<b>\$ 5,000 - \$ 9,999</b>	30,857	\$242,786,093	\$197,140,418	35,379	1,796	\$2,182,068
<b>\$ 10,000 - \$ 19,999</b>	109,108	\$1,666,909,076	\$1,306,498,051	128,887	21,578	\$33,535,625
<b>\$ 20,000 - \$ 29,999</b>	135,224	\$3,389,920,423	\$2,681,432,297	152,111	47,280	\$100,578,558
<b>\$ 30,000 - \$ 39,999</b>	137,491	\$4,800,533,751	\$3,800,474,816	148,782	69,941	\$169,072,646
<b>\$ 40,000 - \$ 49,999</b>	112,705	\$5,044,891,913	\$3,968,444,836	119,986	72,223	\$194,107,244
<b>\$ 50,000 - \$ 59,999</b>	78,949	\$4,314,345,655	\$3,362,310,852	83,768	58,221	\$175,388,095
<b>\$ 60,000 - \$ 74,999</b>	68,253	\$4,548,964,826	\$3,504,884,475	72,821	56,053	\$195,274,616
<b>\$ 75,000 - \$ 99,999</b>	50,330	\$4,301,307,937	\$3,263,581,865	54,388	45,894	\$196,262,248
<b>\$ 100,000 - \$ 124,999</b>	20,942	\$2,321,601,352	\$1,739,632,736	23,141	20,130	\$113,548,585
<b>\$ 125,000 - \$ 149,999</b>	10,569	\$1,439,415,239	\$1,066,519,658	11,778	10,499	\$73,149,396
<b>\$ 150,000 - \$ 199,999</b>	10,058	\$1,726,471,333	\$1,267,783,904	11,427	9,593	\$90,790,855
<b>\$ 200,000 - \$ 249,999</b>	4,902	\$1,090,331,484	\$788,654,031	5,606	4,801	\$58,653,927
<b>\$ 250,000 - \$ 499,999</b>	7,049	\$2,369,871,808	\$1,671,529,846	8,099	7,080	\$127,531,967
<b>\$ 500,000 - \$ 999,999</b>	2,093	\$1,400,660,596	\$974,142,792	2,414	2,221	\$74,449,197
<b>\$1,000,000 And Over</b>	886	\$2,005,367,950	\$1,408,627,319	1,084	842	\$93,227,334
<b>Total</b>	782,615	\$40,672,769,524	\$31,015,754,082	863,363	428,298	\$1,697,923,495



**TABLE 9-RN**  
**RESIDENT MARRIED SEPARATE NO-PAY RETURNS**  
**AGI AND TAX VALUES UNRESTRICTED**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Creditis</b>	<b>Tax Liability</b>
<b>\$ (NO AGI)</b>	10,693	\$-74,586,151	\$377,807	16,620	1,260	\$-53,204
<b>\$ 1 - \$ 2,999</b>	26,591	\$38,996,689	\$26,437,447	34,255	1,643	\$-97,248
<b>\$ 3,000 - \$ 4,999</b>	16,810	\$66,708,719	\$43,327,636	22,015	1,458	\$-157,169
<b>\$ 5,000 - \$ 9,999</b>	19,724	\$138,065,535	\$84,131,180	28,590	4,847	\$-511,761
<b>\$ 10,000 - \$ 19,999</b>	10,441	\$142,617,470	\$87,301,170	14,988	6,052	\$-490,399
<b>\$ 20,000 - \$ 29,999</b>	2,907	\$70,746,405	\$43,130,807	3,712	1,669	\$-127,285
<b>\$ 30,000 - \$ 39,999</b>	1,674	\$58,171,311	\$39,072,639	1,888	694	\$-64,080
<b>\$ 40,000 - \$ 49,999</b>	1,204	\$53,840,412	\$38,131,851	1,310	534	\$-59,567
<b>\$ 50,000 - \$ 59,999</b>	919	\$50,103,426	\$35,641,082	996	487	\$-108,549
<b>\$ 60,000 - \$ 74,999</b>	718	\$47,855,198	\$33,309,254	790	430	\$-38,168
<b>\$ 75,000 - \$ 99,999</b>	605	\$51,781,079	\$36,817,316	662	367	\$-160,741
<b>\$ 100,000 - \$ 124,999</b>	268	\$29,866,923	\$21,009,899	297	174	\$-65,999
<b>\$ 125,000 - \$ 149,999</b>	143	\$19,536,788	\$13,837,611	163	99	\$-40,876
<b>\$ 150,000 - \$ 199,999</b>	113	\$19,145,204	\$13,136,603	133	79	\$-120,723
<b>\$ 200,000 - \$ 249,999</b>	65	\$14,298,024	\$9,702,655	79	41	\$-17,743
<b>\$ 250,000 - \$ 499,999</b>	111	\$38,255,205	\$25,557,013	133	76	\$-393,378
<b>\$ 500,000 - \$ 999,999</b>	39	\$26,789,439	\$18,947,232	52	24	\$-278,704
<b>\$1,000,000 And Over</b>	20	\$97,010,996	\$69,629,809	23	12	\$-734,374
<b>Total</b>	93,045	\$889,202,672	\$639,499,011	126,706	19,946	\$-3,519,968

**TABLE 10-RN**  
**RESIDENT PAY AND NO-PAY RETURNS BY COUNTY**  
**AGI AND TAX VALUES UNRESTRICTED**

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
ADAIR	4,804	\$152,330,858	\$119,564,294	7,011	2,084	\$5,440,625
ADAMS	2,503	\$79,087,687	\$65,055,478	3,690	1,107	\$2,771,033
ALLAMAKEE	8,414	\$235,848,875	\$192,478,295	12,148	4,249	\$7,544,724
APPANOOSE	6,901	\$181,254,162	\$143,911,756	10,175	3,309	\$6,159,867
AUDUBON	3,605	\$120,764,516	\$100,566,145	5,291	1,488	\$5,017,811
BENTON	15,603	\$573,991,859	\$444,859,296	21,061	7,228	\$22,446,621
BLACK HAWK	74,235	\$2,814,706,937	\$2,119,267,448	100,978	32,737	\$108,420,857
BOONE	15,700	\$556,507,919	\$431,695,428	21,425	6,801	\$21,471,865
BREMER	14,665	\$563,923,006	\$434,802,969	20,295	6,217	\$22,121,757
BUCHANAN	12,432	\$424,774,438	\$334,087,506	16,989	6,148	\$15,850,364
BUENA VISTA	12,218	\$415,334,305	\$327,629,348	17,141	7,582	\$15,902,716
BUTLER	8,901	\$287,210,019	\$233,469,207	12,703	3,866	\$11,319,464
CALHOUN	5,877	\$198,878,929	\$161,371,580	8,609	2,401	\$8,132,400
CARROLL	13,553	\$486,632,801	\$393,089,846	18,538	6,121	\$19,316,644
CASS	8,275	\$276,799,339	\$217,714,462	12,078	3,632	\$10,075,896
CEDAR	11,349	\$410,642,231	\$319,307,867	15,515	4,963	\$15,933,634
CERRO GORDO	26,493	\$967,674,873	\$730,987,062	36,570	10,900	\$36,220,804
CHEROKEE	7,567	\$249,132,015	\$199,719,623	10,691	3,028	\$9,508,822
CHICKASAW	7,645	\$265,835,990	\$211,576,626	10,564	3,463	\$9,902,305
CLARKE	5,355	\$167,457,277	\$134,173,150	7,744	3,090	\$5,752,973
CLAY	10,667	\$362,458,200	\$296,675,726	14,759	4,560	\$14,623,684
CLAYTON	10,542	\$309,162,791	\$250,827,756	15,182	4,626	\$10,367,549

(Continued)

**TABLE 10-RN  
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY  
AGI AND TAX VALUES UNRESTRICTED**

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>CLINTON</b>	28,435	\$954,364,242	\$739,225,974	39,908	13,487	\$35,456,869
<b>CRAWFORD</b>	9,777	\$319,215,044	\$254,816,198	14,123	6,590	\$12,214,868
<b>DALLAS</b>	39,187	\$2,219,595,622	\$1,670,870,438	50,378	21,039	\$92,694,942
<b>DAVIS</b>	4,359	\$118,456,137	\$98,924,576	6,529	2,782	\$4,249,699
<b>DECATUR</b>	3,884	\$97,620,230	\$75,268,333	5,809	2,007	\$2,974,894
<b>DELAWARE</b>	10,885	\$341,482,687	\$278,525,874	14,936	5,083	\$13,084,661
<b>DES MOINES</b>	24,261	\$823,618,158	\$624,887,628	34,458	11,153	\$29,227,618
<b>DICKINSON</b>	11,419	\$478,009,649	\$357,807,374	16,440	3,993	\$17,391,685
<b>DUBUQUE</b>	59,289	\$2,236,709,085	\$1,696,120,610	79,649	27,010	\$81,846,604
<b>EMMET</b>	5,861	\$187,312,471	\$150,180,547	8,239	2,666	\$6,873,888
<b>FAYETTE</b>	11,627	\$354,044,557	\$283,014,613	16,745	5,273	\$13,216,045
<b>FLOYD</b>	9,308	\$304,834,941	\$240,964,877	13,090	4,308	\$11,488,742
<b>FRANKLIN</b>	6,086	\$215,080,917	\$172,761,198	8,824	3,606	\$8,797,624
<b>FREMONT</b>	4,166	\$151,433,542	\$116,755,953	5,975	1,824	\$5,065,720
<b>GREENE</b>	5,478	\$188,655,827	\$147,695,765	8,021	2,543	\$7,420,051
<b>GRUNDY</b>	7,599	\$316,173,769	\$243,408,065	10,545	3,277	\$13,066,553
<b>GUTHRIE</b>	6,368	\$227,787,139	\$176,192,495	9,248	2,823	\$8,573,916
<b>HAMILTON</b>	9,074	\$351,711,225	\$271,277,930	12,962	4,225	\$13,024,302
<b>HANCOCK</b>	6,694	\$224,225,579	\$178,769,625	9,366	2,952	\$8,791,970
<b>HARDIN</b>	10,541	\$357,737,737	\$284,239,583	15,026	4,529	\$14,425,472
<b>HARRISON</b>	8,537	\$306,228,700	\$235,275,258	11,885	3,957	\$8,340,654
<b>HENRY</b>	11,386	\$348,549,189	\$274,631,855	15,948	5,334	\$13,012,838

(Continued)

**TABLE 10-RN  
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY  
AGI AND TAX VALUES UNRESTRICTED**

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Creditis</b>	<b>Tax Liability</b>
<b>HOWARD</b>	6,015	\$194,056,538	\$155,587,994	8,461	2,900	\$6,416,727
<b>HUMBOLDT</b>	5,920	\$223,810,500	\$174,250,626	8,478	2,659	\$9,024,440
<b>IDA</b>	4,421	\$172,141,524	\$138,830,412	6,306	1,963	\$6,718,670
<b>IOWA</b>	10,573	\$411,581,091	\$319,268,457	14,432	4,712	\$14,298,252
<b>JACKSON</b>	11,785	\$360,063,463	\$287,701,808	16,682	5,152	\$13,630,845
<b>JASPER</b>	21,423	\$717,982,357	\$563,218,617	29,650	9,573	\$27,829,971
<b>JEFFERSON</b>	8,918	\$306,484,612	\$249,084,417	12,491	3,536	\$11,646,243
<b>JOHNSON</b>	75,874	\$3,392,272,039	\$2,535,645,110	95,827	30,629	\$135,882,405
<b>JONES</b>	11,523	\$382,946,821	\$302,111,052	16,120	4,957	\$14,542,543
<b>KEOKUK</b>	5,942	\$173,135,577	\$141,439,909	8,577	2,721	\$6,556,526
<b>KOSSUTH</b>	9,716	\$369,781,593	\$290,232,019	13,873	4,126	\$14,242,304
<b>LEE</b>	19,824	\$632,466,585	\$490,704,813	28,385	8,896	\$22,752,368
<b>LINN</b>	129,508	\$5,612,704,347	\$4,202,012,548	171,828	59,670	\$221,960,994
<b>LOUISA</b>	6,468	\$203,277,488	\$162,007,869	8,979	3,515	\$7,648,793
<b>LUCAS</b>	4,939	\$140,639,133	\$109,898,819	7,121	2,375	\$5,053,973
<b>LYON</b>	7,062	\$257,314,850	\$209,061,784	9,665	3,810	\$9,833,214
<b>MADISON</b>	9,094	\$352,774,110	\$268,542,260	12,425	4,603	\$13,945,216
<b>MAHASKA</b>	12,471	\$414,024,455	\$319,894,752	17,320	5,999	\$15,148,562
<b>MARION</b>	19,247	\$702,226,855	\$534,761,536	26,634	9,482	\$26,481,187
<b>MARSHALL</b>	22,886	\$770,967,968	\$592,704,207	32,621	12,950	\$28,551,123
<b>MILLS</b>	8,122	\$327,427,411	\$243,236,661	11,092	3,936	\$8,916,817
<b>MITCHELL</b>	6,446	\$212,547,383	\$175,084,740	9,243	2,965	\$7,837,723

(Continued)

**TABLE 10-RN**  
**RESIDENT PAY AND NO-PAY RETURNS BY COUNTY**  
**AGI AND TAX VALUES UNRESTRICTED**

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
MONONA	5,239	\$181,229,607	\$140,441,461	7,735	2,267	\$6,755,445
MONROE	4,213	\$124,821,968	\$99,882,435	6,178	2,061	\$4,490,891
MONTGOMERY	6,085	\$180,451,961	\$146,982,119	8,705	2,796	\$6,769,061
MUSCATINE	25,655	\$904,531,232	\$695,736,428	35,017	13,295	\$33,931,823
O'BRIEN	9,048	\$302,592,594	\$251,443,814	12,594	4,076	\$12,226,368
OSCEOLA	3,814	\$116,677,246	\$100,925,561	5,328	1,917	\$4,511,634
PAGE	8,542	\$277,247,014	\$219,267,754	12,294	3,729	\$10,218,554
PALO ALTO	5,520	\$175,315,437	\$144,504,328	7,918	2,482	\$6,914,306
PLYMOUTH	15,375	\$629,981,510	\$498,302,587	21,085	7,615	\$24,179,857
POCAHONTAS	4,402	\$150,567,692	\$121,240,833	6,428	1,813	\$5,906,884
POLK	263,960	\$11,894,092,608	\$8,848,004,351	345,879	133,629	\$474,079,080
POTTAWATTAMIE	52,274	\$1,881,650,167	\$1,389,458,015	72,287	26,406	\$43,758,648
POWESHIEK	10,852	\$392,420,829	\$299,044,892	15,404	4,672	\$14,754,957
RINGGOLD	2,623	\$74,679,389	\$61,137,948	3,958	1,218	\$2,740,845
SAC	6,331	\$215,961,340	\$170,835,570	9,158	2,721	\$8,436,274
SCOTT	99,418	\$4,466,744,465	\$3,327,909,704	135,564	47,907	\$171,083,360
SHELBY	7,579	\$264,989,031	\$218,307,110	10,758	3,359	\$9,880,933
SIOUX	19,411	\$768,197,016	\$608,027,613	26,362	11,565	\$29,757,425
STORY	47,122	\$1,934,972,679	\$1,458,687,665	61,005	18,420	\$75,406,653
TAMA	9,837	\$369,858,340	\$281,582,408	14,151	4,970	\$12,623,414
TAYLOR	3,392	\$98,655,416	\$82,232,092	5,061	1,621	\$3,451,461
UNION	7,126	\$207,354,895	\$163,612,375	10,290	3,212	\$7,315,294

(Continued)

**TABLE 10-RN  
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY  
AGI AND TAX VALUES UNRESTRICTED**

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>VAN BUREN</b>	3,952	\$106,853,604	\$86,959,501	6,004	2,018	\$3,720,141
<b>WAPELLO</b>	19,144	\$583,490,646	\$454,741,687	27,585	10,202	\$21,009,078
<b>WARREN</b>	27,338	\$1,105,628,435	\$824,494,212	36,229	13,124	\$42,608,627
<b>WASHINGTON</b>	13,081	\$437,665,868	\$339,741,721	18,343	6,481	\$15,565,454
<b>WAYNE</b>	3,229	\$92,379,324	\$75,326,715	4,878	1,621	\$3,142,442
<b>WEBSTER</b>	20,457	\$707,339,401	\$546,587,648	28,733	9,607	\$27,139,899
<b>WINNEBAGO</b>	6,814	\$224,306,670	\$176,601,411	9,568	2,780	\$8,214,559
<b>WINNESHIEK</b>	12,177	\$387,978,321	\$317,499,095	16,846	5,058	\$14,900,361
<b>WOODBURY</b>	57,375	\$1,943,876,327	\$1,489,822,814	78,843	32,726	\$66,198,499
<b>WORTH</b>	4,558	\$152,701,664	\$119,845,644	6,413	1,909	\$5,275,310
<b>WRIGHT</b>	7,546	\$251,499,194	\$196,220,675	10,993	3,837	\$9,488,240
<b>Total</b>	1,793,191	\$69,160,594,064	\$52,855,134,233	2,451,065	852,304	\$2,620,916,703

## TABLE 11-RN

### RESIDENT PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ (NO AGI)	9,439	\$-422,526,667	\$2,342,021	\$82,378,646	\$1,196,809	\$-515,389
\$ 1 - \$ 2,999	19,699	\$29,137,530	\$-2,277,550	\$10,349,979	\$26,361,330	\$-6,502
\$ 3,000 - \$ 4,999	12,301	\$49,185,017	\$642,792	\$14,284,174	\$37,593,379	\$1,235
\$ 5,000 - \$ 9,999	31,960	\$241,759,358	\$11,257,664	\$66,425,325	\$171,775,496	\$1,407,477
\$ 10,000 - \$ 19,999	94,895	\$1,462,660,980	\$100,207,691	\$393,646,082	\$996,390,211	\$22,340,551
\$ 20,000 - \$ 29,999	134,049	\$3,375,380,559	\$270,283,978	\$735,654,809	\$2,405,721,331	\$83,541,355
\$ 30,000 - \$ 39,999	149,890	\$5,242,624,347	\$467,848,578	\$928,096,619	\$3,870,914,210	\$164,078,755
\$ 40,000 - \$ 49,999	131,883	\$5,909,158,432	\$576,441,285	\$923,727,651	\$4,420,430,379	\$209,086,890
\$ 50,000 - \$ 59,999	96,966	\$5,302,138,838	\$567,793,870	\$775,959,582	\$3,965,444,004	\$200,557,998
\$ 60,000 - \$ 74,999	87,360	\$5,827,836,207	\$681,547,937	\$814,433,332	\$4,338,349,217	\$234,930,338
\$ 75,000 - \$ 99,999	67,306	\$5,759,013,229	\$747,074,596	\$770,028,427	\$4,246,838,198	\$247,543,172
\$ 100,000 - \$ 124,999	28,866	\$3,200,829,727	\$455,832,917	\$407,541,903	\$2,340,115,549	\$147,471,497
\$ 125,000 - \$ 149,999	14,648	\$1,996,235,401	\$311,223,139	\$242,685,660	\$1,446,137,796	\$95,526,192
\$ 150,000 - \$ 199,999	14,164	\$2,430,401,926	\$414,908,338	\$269,992,881	\$1,747,275,578	\$120,408,701
\$ 200,000 - \$ 249,999	6,903	\$1,535,071,066	\$286,849,179	\$161,565,150	\$1,087,984,874	\$77,653,007
\$ 250,000 - \$ 499,999	10,556	\$3,571,239,152	\$763,482,435	\$332,666,886	\$2,476,759,928	\$181,583,970
\$ 500,000 - \$ 999,999	3,264	\$2,177,357,330	\$507,659,536	\$175,219,117	\$1,498,171,728	\$109,110,616
\$1,000,000 And Over	1,424	\$3,468,862,799	\$779,295,073	\$250,595,970	\$2,441,399,971	\$135,733,260
<b>Total</b>	915,573	\$51,156,365,231	\$6,942,413,479	\$7,355,252,193	\$37,518,859,988	\$2,030,453,123

## TABLE 12-RN

### RESIDENT PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ (NO AGI)	37,738	\$-875,314,104	\$3,475,110	\$100,655,596	\$383,919	\$-590,669
\$ 1 - \$ 2,999	61,485	\$100,960,677	\$-638,502	\$88,316,395	\$15,595,762	\$-483,768
\$ 3,000 - \$ 4,999	54,109	\$216,734,535	\$-135,360	\$115,425,555	\$101,621,263	\$-865,024
\$ 5,000 - \$ 9,999	134,267	\$999,756,207	\$21,449,298	\$311,643,851	\$667,299,181	\$-1,996,471
\$ 10,000 - \$ 19,999	214,033	\$3,160,050,230	\$141,155,232	\$547,986,277	\$2,472,447,092	\$34,258,491
\$ 20,000 - \$ 29,999	157,673	\$3,890,996,613	\$263,276,896	\$407,537,300	\$3,221,545,000	\$106,281,995
\$ 30,000 - \$ 39,999	102,958	\$3,557,674,276	\$306,922,121	\$260,045,543	\$2,991,355,342	\$129,414,216
\$ 40,000 - \$ 49,999	55,075	\$2,446,588,252	\$245,240,918	\$138,142,827	\$2,064,093,721	\$101,125,073
\$ 50,000 - \$ 59,999	26,993	\$1,468,634,619	\$164,319,454	\$68,952,230	\$1,235,909,576	\$65,117,399
\$ 60,000 - \$ 74,999	17,253	\$1,143,953,670	\$137,837,520	\$44,869,378	\$961,546,310	\$54,047,975
\$ 75,000 - \$ 99,999	9,349	\$793,164,225	\$101,043,895	\$25,271,258	\$667,058,745	\$40,345,362
\$ 100,000 - \$ 124,999	2,966	\$328,059,424	\$43,000,593	\$8,040,781	\$277,439,766	\$17,917,206
\$ 125,000 - \$ 149,999	1,341	\$182,487,243	\$24,552,603	\$3,602,169	\$154,522,046	\$10,483,054
\$ 150,000 - \$ 199,999	1,201	\$206,098,907	\$27,315,265	\$3,141,377	\$175,642,265	\$12,235,459
\$ 200,000 - \$ 249,999	545	\$120,867,309	\$16,626,068	\$1,458,516	\$102,791,383	\$7,673,331
\$ 250,000 - \$ 499,999	524	\$172,441,127	\$24,431,678	\$1,408,496	\$146,905,102	\$10,816,633
\$ 500,000 - \$ 999,999	95	\$63,030,556	\$7,869,924	\$269,970	\$54,890,662	\$3,475,772
\$1,000,000 And Over	13	\$28,045,067	\$2,783,487	\$34,470	\$25,227,110	\$1,207,546
<b>Total</b>	<b>877,618</b>	<b>\$18,004,228,833</b>	<b>\$1,530,526,200</b>	<b>\$2,126,801,989</b>	<b>\$15,336,274,245</b>	<b>\$590,463,580</b>



**TABLE 13-RN**  
**CREDITS CLAIMED ON RESIDENT PAY AND NO-PAY RETURNS**  
**AGI AND TAX VALUES UNRESTRICTED**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Child and Dependent Care Tax Credit</b>	<b>Early Childhood Development Tax Credit</b>	<b>Earned Income Tax Credit</b>	<b>Tuition and Textbook Tax Credit</b>
<b>\$ (NO AGI)</b>	47,177	\$63,231	\$22,054	\$318,240	\$6,517
<b>\$ 1 - \$ 2,999</b>	81,184	\$68,145	\$19,140	\$390,196	\$3,699
<b>\$ 3,000 - \$ 4,999</b>	66,410	\$105,237	\$17,510	\$733,567	\$5,134
<b>\$ 5,000 - \$ 9,999</b>	166,227	\$569,419	\$64,558	\$3,999,601	\$49,036
<b>\$ 10,000 - \$ 19,999</b>	308,928	\$2,214,842	\$182,342	\$12,959,085	\$511,523
<b>\$ 20,000 - \$ 29,999</b>	291,722	\$2,544,869	\$202,528	\$8,342,709	\$1,564,446
<b>\$ 30,000 - \$ 39,999</b>	252,848	\$1,449,652	\$148,911	\$2,293,941	\$2,195,754
<b>\$ 40,000 - \$ 49,999</b>	186,958	\$234,286	\$56,231	\$179,441	\$2,235,485
<b>\$ 50,000 - \$ 59,999</b>	123,959	\$0	\$0	\$0	\$1,883,090
<b>\$ 60,000 - \$ 74,999</b>	104,613	\$0	\$0	\$0	\$1,948,253
<b>\$ 75,000 - \$ 99,999</b>	76,655	\$0	\$0	\$0	\$1,734,872
<b>\$ 100,000 - \$ 124,999</b>	31,832	\$0	\$0	\$0	\$896,713
<b>\$ 125,000 - \$ 149,999</b>	15,989	\$0	\$0	\$0	\$519,142
<b>\$ 150,000 - \$ 199,999</b>	15,365	\$0	\$0	\$0	\$501,616
<b>\$ 200,000 - \$ 249,999</b>	7,448	\$0	\$0	\$0	\$262,661
<b>\$ 250,000 - \$ 499,999</b>	11,080	\$0	\$0	\$0	\$466,271
<b>\$ 500,000 - \$ 999,999</b>	3,359	\$0	\$0	\$0	\$151,691
<b>\$1,000,000 And Over</b>	1,437	\$0	\$0	\$0	\$56,190
<b>Total</b>	1,793,191	\$7,249,681	\$713,274	\$29,216,780	\$14,992,093

**TABLE 13-RN (Continued)**  
**CREDITS CLAIMED ON RESIDENT PAY AND NO-PAY RETURNS**  
**AGI AND TAX VALUES UNRESTRICTED**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Out-of-State Tax Credit</b>	<b>Motor Fuel Tax Credit</b>	<b>Other Nonrefundable Tax Credits</b>	<b>Other Refundable Tax Credits</b>
<b>\$ (NO AGI)</b>	47,177	\$413	\$339,730	\$191,768	\$614,002
<b>\$ 1 - \$ 2,999</b>	81,184	\$317	\$57,548	\$559	\$23,263
<b>\$ 3,000 - \$ 4,999</b>	66,410	\$2,498	\$53,942	\$754	\$34,653
<b>\$ 5,000 - \$ 9,999</b>	166,227	\$47,794	\$162,155	\$11,193	\$49,251
<b>\$ 10,000 - \$ 19,999</b>	308,928	\$884,579	\$369,440	\$188,138	\$66,173
<b>\$ 20,000 - \$ 29,999</b>	291,722	\$3,529,894	\$357,135	\$430,293	\$167,637
<b>\$ 30,000 - \$ 39,999</b>	252,848	\$6,226,208	\$290,689	\$680,789	\$294,826
<b>\$ 40,000 - \$ 49,999</b>	186,958	\$7,068,427	\$229,891	\$803,958	\$147,933
<b>\$ 50,000 - \$ 59,999</b>	123,959	\$6,534,745	\$178,981	\$833,042	\$174,123
<b>\$ 60,000 - \$ 74,999</b>	104,613	\$7,471,440	\$200,977	\$1,333,931	\$129,232
<b>\$ 75,000 - \$ 99,999</b>	76,655	\$8,246,099	\$171,209	\$2,085,191	\$296,441
<b>\$ 100,000 - \$ 124,999</b>	31,832	\$4,738,947	\$103,327	\$1,966,829	\$168,727
<b>\$ 125,000 - \$ 149,999</b>	15,989	\$3,065,342	\$62,124	\$1,585,730	\$128,767
<b>\$ 150,000 - \$ 199,999</b>	15,365	\$3,984,947	\$89,550	\$2,589,061	\$304,899
<b>\$ 200,000 - \$ 249,999</b>	7,448	\$2,411,598	\$32,240	\$2,126,060	\$189,389
<b>\$ 250,000 - \$ 499,999</b>	11,080	\$6,525,315	\$51,696	\$8,183,989	\$1,203,271
<b>\$ 500,000 - \$ 999,999</b>	3,359	\$4,597,702	\$27,933	\$10,078,090	\$1,112,869
<b>\$1,000,000 And Over</b>	1,437	\$11,832,169	\$11,879	\$52,426,028	\$6,097,120
<b>Total</b>	1,793,191	\$77,168,434	\$2,790,446	\$85,515,403	\$11,202,576

**TABLE 14-RN**  
**RESIDENT PAY AND NO-PAY RETURNS BY TAXABLE INCOME**  
**AGI AND TAX VALUES UNRESTRICTED**

2011 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
\$ (No Taxable Income)	101,413	\$-954,888,640	\$113,887,438	\$0	207,330	20,983	\$-1,940,185
\$ 1 - \$ 1,439	49,265	\$162,405,238	\$9,180,242	\$37,298,127	70,425	7,046	\$-653,495
\$ 1,440 - \$ 2,878	56,241	\$274,006,304	\$13,752,357	\$121,587,506	79,869	8,353	\$-1,028,440
\$ 2,879 - \$ 5,756	116,508	\$872,538,813	\$48,061,366	\$500,930,611	167,091	22,488	\$-2,571,467
\$ 5,757 - \$12,951	273,697	\$3,673,904,525	\$235,869,635	\$2,541,202,470	400,653	85,139	\$26,662,179
\$ 12,952 - \$21,585	307,453	\$7,013,877,089	\$529,138,263	\$5,303,335,055	416,677	122,437	\$158,698,116
\$ 21,586 - \$28,780	236,987	\$7,647,272,784	\$650,390,404	\$5,951,205,130	300,373	113,194	\$241,322,983
\$ 28,781 - \$43,170	337,922	\$15,187,495,801	\$1,489,235,774	\$11,897,241,814	410,386	202,511	\$568,124,442
\$ 43,171 - \$64,755	191,651	\$12,793,149,002	\$1,481,070,400	\$9,903,922,843	234,845	151,685	\$540,452,574
\$ 64,756 And Over	122,054	\$22,490,833,148	\$3,902,353,800	\$16,598,410,677	163,416	118,468	\$1,091,849,996
<b>Total</b>	<b>1,793,191</b>	<b>\$69,160,594,064</b>	<b>\$8,472,939,679</b>	<b>\$52,855,134,233</b>	<b>2,451,065</b>	<b>852,304</b>	<b>\$2,620,916,703</b>

**TABLE 15-RN**  
**RESIDENT PAY RETURNS BY TAXABLE INCOME**  
**AGI AND TAX VALUES UNRESTRICTED**

2011 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
\$ (No Taxable Income)	294	\$-19,523,888	\$2,024,744	\$0	481	63	\$351,860
\$ 1 - \$ 1,439	325	\$1,856,253	\$182,002	\$241,158	498	10	\$38,667
\$ 1,440 - \$ 2,878	369	\$2,203,781	\$-50,634	\$805,039	509	14	\$38,302
\$ 2,879 - \$ 5,756	32,554	\$259,089,607	\$19,927,180	\$158,597,837	36,283	91	\$772,505
\$ 5,757 - \$12,951	186,425	\$2,588,359,539	\$218,199,947	\$1,785,133,044	227,624	18,045	\$36,227,592
\$ 12,952 - \$21,585	284,181	\$6,548,124,604	\$526,305,024	\$4,932,318,787	365,452	101,036	\$160,667,372
\$ 21,586 - \$28,780	232,925	\$7,519,571,701	\$643,786,817	\$5,851,737,576	292,492	110,882	\$241,561,475
\$ 28,781 - \$43,170	334,209	\$15,013,666,543	\$1,471,462,719	\$11,766,592,770	405,708	200,852	\$568,467,597
\$ 43,171 - \$64,755	189,525	\$12,642,881,238	\$1,462,146,764	\$9,793,462,823	232,035	150,453	\$540,713,622
\$ 64,756 And Over	119,890	\$21,775,792,672	\$3,790,122,770	\$16,071,202,978	159,797	116,859	\$1,095,752,356
<b>Total</b>	<b>1,380,697</b>	<b>\$66,332,022,050</b>	<b>\$8,134,107,333</b>	<b>\$50,360,092,012</b>	<b>1,720,879</b>	<b>698,305</b>	<b>\$2,644,591,348</b>

**TABLE 16-RN**  
**RESIDENT NO-PAY RETURNS BY TAXABLE INCOME**  
**AGI AND TAX VALUES UNRESTRICTED**

<b>2011 Taxable Income Brackets</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Creditis</b>	<b>Tax Liability</b>
<b>\$ (No Taxable Income)</b>	101,119	\$-935,364,752	\$111,862,694	\$0	206,849	20,920	\$-2,292,045
<b>\$ 1 - \$ 1,439</b>	48,940	\$160,548,985	\$8,998,240	\$37,056,969	69,927	7,036	\$-692,162
<b>\$ 1,440 - \$ 2,878</b>	55,872	\$271,802,523	\$13,802,991	\$120,782,467	79,360	8,339	\$-1,066,742
<b>\$ 2,879 - \$ 5,756</b>	83,954	\$613,449,206	\$28,134,186	\$342,332,774	130,808	22,397	\$-3,343,972
<b>\$ 5,757 - \$12,951</b>	87,272	\$1,085,544,986	\$17,669,688	\$756,069,426	173,029	67,094	\$-9,565,413
<b>\$ 12,952 - \$21,585</b>	23,272	\$465,752,485	\$2,833,239	\$371,016,268	51,225	21,401	\$-1,969,256
<b>\$ 21,586 - \$28,780</b>	4,062	\$127,701,083	\$6,603,587	\$99,467,554	7,881	2,312	\$-238,492
<b>\$ 28,781 - \$43,170</b>	3,713	\$173,829,258	\$17,773,055	\$130,649,044	4,678	1,659	\$-343,155
<b>\$ 43,171 - \$64,755</b>	2,126	\$150,267,764	\$18,923,636	\$110,460,020	2,810	1,232	\$-261,048
<b>\$ 64,756 And Over</b>	2,164	\$715,040,476	\$112,231,030	\$527,207,699	3,619	1,609	\$-3,902,360
<b>Total</b>	412,494	\$2,828,572,014	\$338,832,346	\$2,495,042,221	730,186	153,999	\$-23,674,645

## INDIVIDUAL 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, 2013). Abatements apply to those cases in which the initial protest occurs after the 60 day 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 2012.

### INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amount
8,100	\$35,126,676.04	\$2,960,622.96	\$8,558,617.76	\$46,645,916.76