



Iowa Department of **REVENUE**

2014 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

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INTRODUCTION

In 2015, a total of \$3.2 billion in Iowa individual income tax liability was reported by two million taxpayers for tax year 2014. The reported tax was based on \$142 billion in Iowa net income and \$105 billion in net taxable income. This report provides a summary of data obtained from 2014 IA 1040 Individual Income Tax returns and a review of the relevant features of Iowa tax law.

This report is organized into two major sections:

- An overview and analysis of information reported on 2014 Iowa individual income tax returns.
- Statistical appendices.
 - Appendix A provides data for all taxpayers.
 - Appendix B provides data for Iowa-resident taxpayers only.

OVERVIEW OF RELEVANT FEATURES OF TAX LAW – TAX YEAR 2014

The key features of the 2014 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 2014, fundamental features of the Iowa tax structure, and related items such as additional taxes, credits, and check-off programs. Table 2 provides information on these additional items, including descriptions and impacts. Supplemental information from the IA 148 Tax Credits Schedule can be found in the Annual Tax Credits Claims Report, published on the Tax Credits Tracking and Analysis System web page. Note that 2014 tax year claims data will be available in August 2017.

Tax Year 2014 Law Changes

Comparisons between the statistical data contained in this report and data contained in reports from prior years should be made with due consideration of the effects of tax law changes. Year to year increases or decreases in a given measure may arise from changes in law as well as demographic or economic trends. Important Iowa tax law changes applicable to tax year 2014 include the following:

- The income tax brackets in the rate schedule were indexed upward by 1.4 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 individuals filing separately was \$1,920; up from \$1,900 in tax year 2013. For all other filing statuses the standard deduction was \$4,740; up from \$4,670 the prior year.
- Social Security benefits were completely phased out of taxable income in tax year 2014.
- Iowa did not couple with the 50 percent bonus depreciation Internal Revenue Code change for tax year 2014.
- Iowa coupled with other federal provisions for tax year 2014, including the following:
 - deduction of educator expenses;
 - tuition and fees deduction for higher education;
 - election to deduct state sales and use tax as an itemized deduction in lieu of state income tax;

- treatment of mortgage insurance premiums as qualified residence interest;
- tax free distribution from an IRA to certain charities for individuals aged 70½ and over;
- Section 179 asset expensing limits.
- Other changes to the Iowa individual income tax include the following:
 - The Volunteer Firefighter/EMS/Reserve Peace Officer Tax Credit was increased to \$100. State certified reserve peace officers became eligible for the credit in 2014.
 - A nonrefundable Taxpayers Trust Fund Tax Credit of \$15 was available for each taxpayer who filed a 2014 Iowa 1040 return by November 2, 2015. The maximum value of this tax credit may change from year to year and was lower in 2014 than in 2013.
 - The Iowa Earned Income Tax Credit was increased to 15 percent of the federal Earned Income Tax Credit.
 - Military retirement pay, including survivor benefits, was no longer subject to Iowa income tax.
 - The Iowa Solar Energy System Tax Credit was raised to 60 percent of the federal solar energy credit, with a maximum Iowa credit for a residential installation of \$5,000.
 - A Farm to Food Donation Tax Credit was available for producers of food who donated food to an Iowa food bank or an Iowa emergency feeding organization. This tax credit was equal to 15 percent of the value of the donation up to a maximum of \$5,000.
 - An Adoption Tax Credit was available for the first \$2,500 of unreimbursed expenses related to children placed permanently in Iowa during the tax year.

Filing Requirements

For 2014, 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 required to file an Iowa return. Single taxpayers with Iowa net income of \$5,000 or more who were claimed as a dependent on another person's return 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 over with Iowa net income of \$24,000 or more and married taxpayers with at least one spouse age 65 or over with Iowa net income of \$32,000 or more were required to file an Iowa return.

Filing Status

Iowa allows the following filing statuses:

- Single – For unmarried, divorced, or legally separated taxpayers as of December 31, 2014.
- Married Filing Joint Return – For married couples as of December 31, 2014 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, 2014 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 to this report, the Single tables include the single, head of household, and qualifying widow(er) filing statuses. The Married Separate tables include married taxpayers filing separately on combined returns and married taxpayers filing separate returns. The Married Joint tables include the married joint filing status.

Gross Income

Gross income is all income from all sources reported on the Iowa income tax return. Iowa taxpayers must report all income for the entire year unless it is specifically excluded by law, as is, for example, US Treasury interest. In 2014, all Social Security benefits were not subject to Iowa taxation; although Iowa taxpayers were required to report Social Security benefits subject to federal taxation based on pre-1993 tax law, this amount is not included in gross income. Nonresidents and part-year residents are entitled to a credit for the amount of tax based on income earned outside of Iowa.

Net Income

Iowa net income is also referred to as adjusted gross income, or AGI, in this report. Net income equals gross income less certain adjustments, some of which were the same as those allowed for federal purposes. These include adjustments for moving expenses, one half of self-employment tax, and student loan interest payments. In 2014, Iowa continued to offer a number of adjustments to income that were not allowed as federal adjustments. These included a partial pension/retirement income exclusion; a deduction for certain types of capital gains transactions; and a 100 percent health and dental insurance premium deduction. State refunds were not included in Iowa net income. Iowa adjustments to income are identified in Iowa Code, §422.7.

Net Taxable Income

To determine net taxable income, the following deductions from net income were allowed for 2014:

1. Iowa is one of three states that allowed the full 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, and refundable education credits were not included as refunds.
2. The larger of the following amounts:
 - a. A standard deduction of \$1,920 for single filers and for each married individual filing separately; a standard deduction of \$4,740 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 or any charitable contributions for which Iowa tax credits were claimed. In addition, adoption expenses above those for which the Adoption Tax Credit was claimed, expenses incurred for in-home care of a disabled relative, and additional mileage for charity were included as Iowa itemized deductions.

Net taxable income reported on 2014 Iowa returns was subject to the following rates and tax brackets (see Table 1):

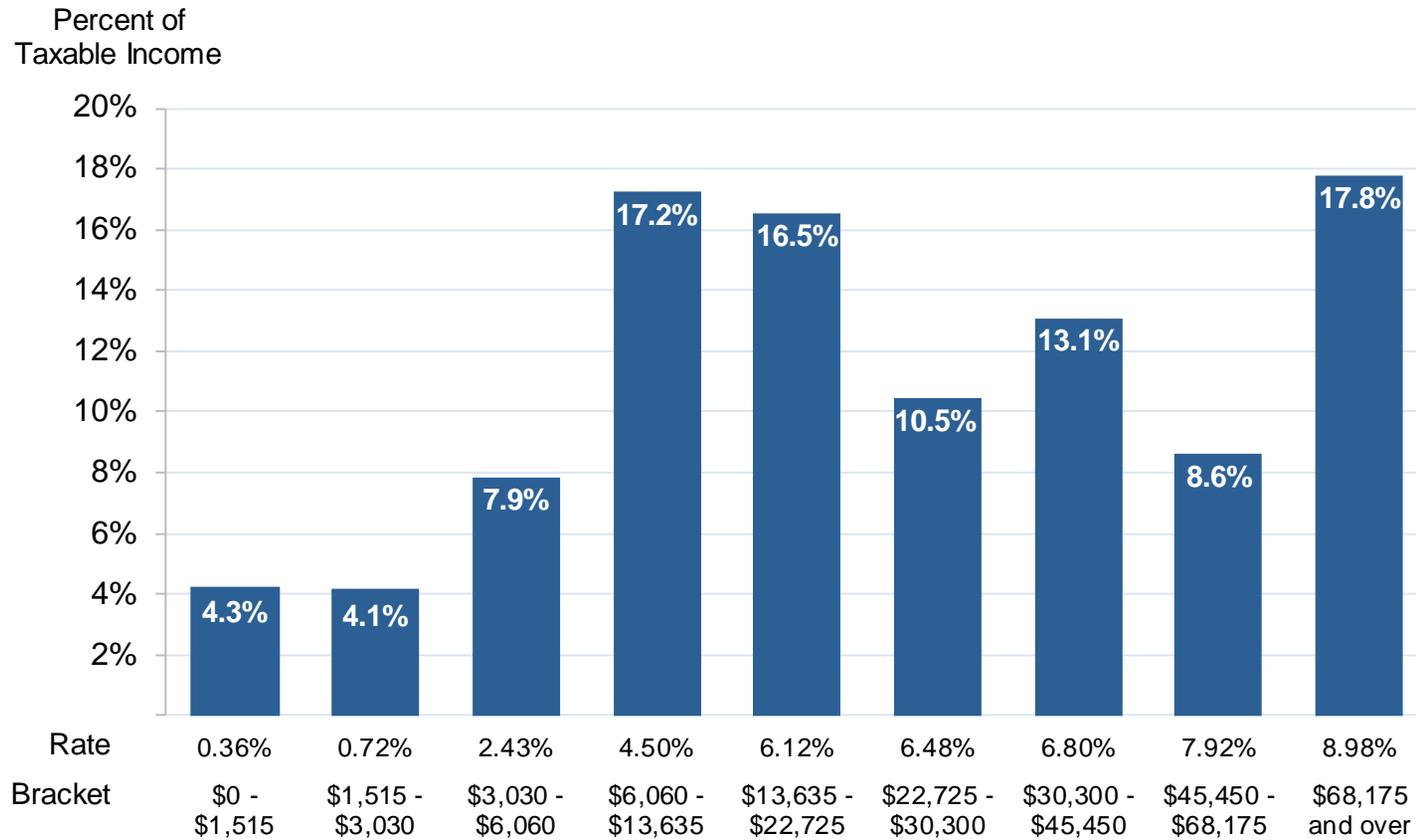
Table 1. Iowa 2014 Tax Rate Schedule

Rate	Taxable Income			
0.36%	over	\$0	but not over	\$1,515
0.72%	over	\$1,515	but not over	\$3,030
2.43%	over	\$3,030	but not over	\$6,060
4.50%	over	\$6,060	but not over	\$13,635
6.12%	over	\$13,635	but not over	\$22,725
6.48%	over	\$22,725	but not over	\$30,300
6.80%	over	\$30,300	but not over	\$45,450
7.92%	over	\$45,450	but not over	\$68,175
8.98%	over	\$68,175		

Note: Taxpayers other than single filers have the option of subtracting \$13,500 (\$32,000 if age 65 or over) from their household Iowa net income (plus any pension exclusion) and multiplying the difference by a flat rate of 8.98 percent 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.

Figure 1 shows the percentage of total 2014 taxable income of Iowa residents within each bracket and its associated statutory tax rate. For example, the first \$1,515 of taxable income comprises 4.3 percent of total taxable income reported by Iowa-resident taxpayers; this amount is taxed at 0.36 percent. The State’s highest marginal tax rate, 8.98 percent, was applicable to 17.8 percent of total taxable income of Iowa residents. Half of Iowa residents’ taxable income, 50.1 percent, is subject to a marginal rate of 6.12 percent or lower. The information in Figure 1 differs from that provided in Table 14 in the statistical tables where values for a taxpayer are grouped based on each taxpayer’s total taxable income.

Figure 1. Tax Year 2014 Aggregate Taxable Income of Iowa Residents by Tax Rate and Tax Bracket



Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 2014:

1. A \$40 tax 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 \$40. Finally, an additional \$20 tax credit was allowed for individuals who at the end of the tax year were 65 years of age or over or blind.
2. A \$40 tax credit was allowed for each dependent claimed.

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 nonrefundable tax credit is computed using the Schedule IA 126.

Out-of-State Tax Credit

Iowa residents and part-year residents received a tax credit for income subject to tax in 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)

The Iowa individual income tax structure includes several other features. These include additional taxes imposed on lump sum pension distributions and tax preference items. In addition, subject to local voter approval, surtaxes may be imposed by school districts and counties to provide additional funding for schools or to support emergency medical services. Iowa law provides for a number of refundable and nonrefundable tax credits. Iowa also permits taxpayers to make contributions to certain programs through check-offs. More information on these additional taxes, tax credits, and check-off programs may be found in Table 2.

REVIEW OF 2014 TAX YEAR

Filing Status

The Iowa tax structure allows for six filing status options. The share of taxpayers by filing status (Figure 2A) and the share of tax liability by filing status (Figure 2B) are presented below. Taxpayers filing married separate on a combined return are counted as two individual taxpayers in this report. Note that composite filers, nonresident taxpayers where an S corporation or limited liability company files a joint return on their behalf to report the pass-through income of those members when that income is the taxpayers' only Iowa-source income, are not considered in this report.

Figure 2A. Percentage of Taxpayers by Filing Status

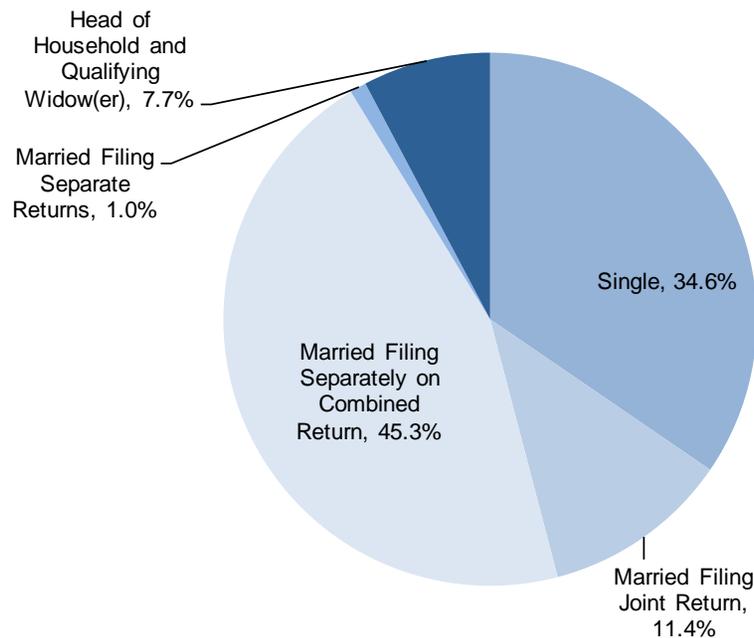
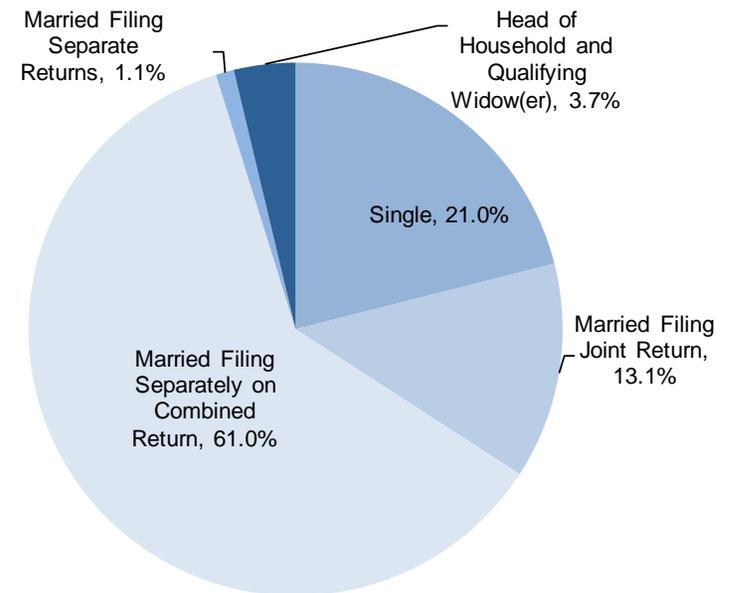


Figure 2B. Percentage of Tax Liability by Filing Status



Standard/Itemized Deductions

Forty-nine percent, or approximately half, of taxpayers utilized the Iowa standard deduction. The other half of taxpayers itemized.

Federal Tax Deduction

For the 2014 tax year, a total of \$21.7 billion in net federal taxes were deducted from net income compared to \$19.6 billion in tax year 2013.

Additional Taxes

The special tax on lump sum distributions of pensions was paid by 166 individuals, totaling \$44,251. The Iowa alternative minimum tax was imposed, for the most part, on the same tax preference items and adjustments on which the federal Alternative Minimum Tax was imposed, and equaled the excess of the alternative minimum tax calculation over the amount owed under the progressive rates or the alternate tax. The Iowa alternative minimum tax was reported by 29,642 taxpayers and amounted to \$10.8 million, up from \$9.9 million in 2013. School District Surtax collections decreased in 2014. Of Iowa's 338 school districts, 281 imposed the surtax, receiving \$103.0 million in revenue from this State-collected source of revenue. In 2013, 286 districts imposed the surtax and received \$104.2 million. One county (Appanoose) imposed a local surtax to fund emergency medical services. Appanoose County received \$71,420 from this surtax in 2014.

Tax Credits

Excluding the exemption credits, the nonresident/part-year resident credits, and the out-of-state tax credit, \$275.0 million in credits were claimed on 2014 returns, compared with \$291.9 million in 2013. Table 2 documents the utilization of those tax credits claimed directly on the 2014 IA 1040 return; other tax credits claimed on the IA 148 Tax Credits Schedule are discussed briefly in Note 1. Claims of the Taxpayers Trust Fund Tax Credit amounted to \$87.5 million in 2013, when the maximum amount of this tax credit was \$54. In 2014, however, aggregate claims for this tax credit were only \$24.9 million, a result of the decrease in the maximum credit amount between the two years. The maximum credit was \$15 in 2014, or \$30 for joint-filing couples. The reduction in claims of the Taxpayers Trust Fund Tax Credit explains the year to year decrease in tax credit claims overall.

Check-offs

Approximately 70,800 contributions totaled \$400,000 for the five check-off line items provided on the 2014 tax return (See Table 2). In 2013, there were approximately 83,000 contributions that totaled approximately \$433,000.

Table 2. Additional Taxes, Credits, and Check-Off Programs for 2014

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2014</u>
Additional Taxes			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distributions of pensions.	166 Taxpayers \$45,251
Iowa Alternative Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that the alternative minimum tax exceeds regular tax.	29,642 Taxpayers \$10.8 Million
School District Surtax	1976	Up to 20% of State income tax in authorizing districts.	866,708 Taxpayers in 281 School Districts \$103.0 Million
Emergency Medical Services Surtax	1992	Up to 1% of State income tax in authorizing counties.	5,438 Taxpayers in 1 County (Appanoose) \$71,420
Nonrefundable Tax Credits (see Note 1)			
Tuition and Textbook Tax Credit	1987	25% of the first \$1,000 of qualifying expenses per dependent. Maximum credit of \$250 for each dependent.	133,310 Taxpayers \$15.4 Million
Volunteer Firefighter/EMS Personnel/Reserve Peace Officer Tax Credit	2013	A tax credit of up to \$100 for volunteer firefighters, volunteer emergency medical services (EMS) personnel, and reserve peace officers. The credit is prorated to the number of months of service in the year.	14,184 Taxpayers \$1.4 million
Taxpayers Trust Fund Tax Credit	2013	Tax credit whose maximum value may change from year to year because it is determined by the amount of money in the Iowa Taxpayers Trust Fund and the number of eligible claimants. In 2014, the maximum Taxpayers Trust Fund Tax Credit was \$15 for each taxpayer or \$30 for couples filing jointly. The tax credit is limited to tax liability after all other nonrefundable credits.	1.5 Million Taxpayers \$24.9 Million (See Note 2 on page 15)

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2014</u>
Refundable Tax Credits (see Note 1)			
Fuel Tax Credit	1975	Credit for motor vehicle fuel tax paid on fuel used for exempt purposes.	21,649 Taxpayers \$2.4 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.	21,490 Taxpayers \$4.1 Million
Earned Income Tax Credit (EITC)	1990	15% of federal Earned Income Tax Credit in 2014, with eligibility based on income, marital status, and number of dependents.	238,422 Taxpayers \$71.1 Million
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.	4,850 Taxpayers \$0.7 Million
Check-Offs			
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	48,809 Taxpayers \$73,214
Fish and Wildlife Check-off	1982	Taxpayers may contribute \$1 or more of their own money to the Fish/Wildlife Protection Fund	7,561 Taxpayers \$132,545
State Fair Check-off	1993	Taxpayers may contribute \$1 or more of their own money to the State Fairgrounds Renovation Fund.	4,726 Taxpayers \$62,756

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2014</u>
Combined Iowa Volunteer Firefighters Check-off and Veterans Trust Contribution Check-off	2004 and 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.	4,615 Taxpayers \$63,496
Child Abuse Prevention Check-off	2008	Taxpayers may contribute \$1 or more of their own money to the Child Abuse Prevention Fund.	5,102 Taxpayers \$68,032

NOTES TO TABLE 2:

1. Table 2 does not separately list individual credits that are reported in aggregate on either line 50 (“Other nonrefundable Iowa credits”) or line 61 (“Other refundable credits”) of the 2014 Iowa 1040 tax form. For 2014, total other nonrefundable credits of \$137.9 million were claimed by 23,698 taxpayers; other refundable credits were claimed by 1,960 taxpayers and totaled \$17.1 million. Additional information on 2014 tax credit claims will be published in the Annual Tax Credits Claims Report in August 2017, based on analysis of the IA 148 Tax Credits Schedule. Other refundable credits and other nonrefundable credits are listed in the statistical appendix of this report. More information about all tax credits can be found in the Iowa Department of Revenue [Tax Credits Users’ Manual](#).
2. The tax year 2014 Taxpayers Trust Fund Tax Credit certified amount differs from the amount reported herein. Certification procedures are required by statute and reflect slightly different time periods and definitions than the statistical report.

INCIDENCE BY ADJUSTED GROSS INCOME

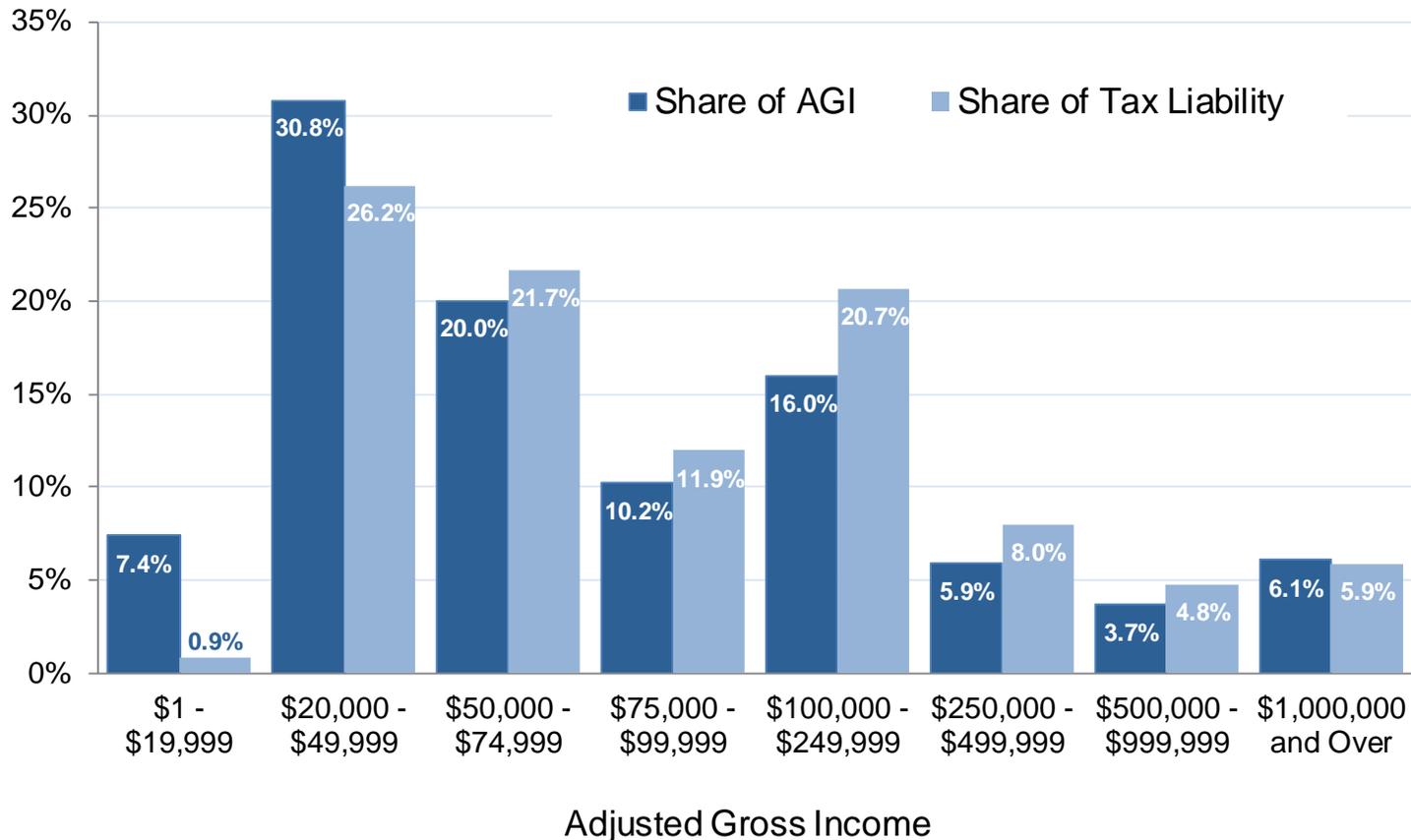
One measure of a state's income tax structure is tax incidence, which may be defined as tax liability as a share of net income. Table 3 presents incidence calculations both for all taxpayers and for Iowa-resident taxpayers only. Note that, for both groups, net income represents income from all sources, whether within Iowa or outside of the state, after adjustments. Meanwhile, tax liability represents the tax on Iowa-source income only. The nonresident/part-year resident credit eliminates tax liability attributable to non-Iowa-source income. For this reason, measures of incidence are by definition lower for nonresident and part-year resident taxpayers with the most significant differences at the middle and upper income levels. The incidence computations based on all taxpayers including nonresidents and part-year residents are presented for consistency with certain data presented elsewhere in this report. Incidence calculations for Iowa-resident taxpayers more accurately depict tax incidence.

Table 3. Tax Incidence by Adjusted Gross Income, All Taxpayers and 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
\$0 or Less	-\$2,944.9	-\$1.7	N/A	-\$1,509.2	-\$1.2	N/A
\$1 - \$4,999	\$384.7	-\$2.2	-0.58%	\$354.8	-\$2.1	-0.60%
\$5,000 - \$9,999	\$1,275.4	-\$5.5	-0.43%	\$1,176.9	-\$5.3	-0.45%
\$10,000 - \$19,999	\$4,711.8	\$34.4	0.73%	\$4,345.1	\$33.2	0.76%
\$20,000 - \$29,999	\$7,499.0	\$170.8	2.28%	\$6,906.5	\$164.9	2.39%
\$30,000 - \$39,999	\$9,537.6	\$299.4	3.14%	\$8,784.1	\$289.5	3.30%
\$40,000 - \$49,999	\$9,613.8	\$340.8	3.55%	\$8,826.5	\$330.0	3.74%
\$50,000 - \$59,999	\$8,411.6	\$312.6	3.72%	\$7,630.2	\$302.2	3.96%
\$60,000 - \$74,999	\$9,412.2	\$360.2	3.83%	\$8,320.7	\$346.3	4.16%
\$75,000 - \$99,999	\$9,585.1	\$375.1	3.91%	\$8,107.0	\$357.3	4.41%
\$100,000 - \$249,999	\$16,741.9	\$657.5	3.93%	\$12,710.9	\$618.1	4.86%
\$250,000 - \$499,999	\$7,755.4	\$260.7	3.36%	\$4,691.1	\$239.3	5.10%
\$500,000 - \$999,999	\$6,310.4	\$158.5	2.51%	\$2,943.0	\$142.8	4.85%
\$1,000,000 - And Over	\$53,207.1	\$239.8	0.45%	\$4,834.9	\$175.9	3.64%
Total	\$141,500.9	\$2,541.4	1.80%	\$78,122.7	\$2,990.8	3.83%

Figure 3 provides additional data regarding the progressivity of the Iowa income tax. It concerns only Iowa residents with positive AGI. Broadly speaking, the Figure reflects the structure of the Iowa income tax, wherein higher statutory marginal tax rates apply to higher taxable incomes. Thus, the aggregate share of tax liability borne by taxpayers with incomes below \$50,000 is less than their aggregate share of total AGI. For taxpayers in most other income groups, the situation is reversed, although it is also true to a lesser degree of taxpayers with AGI above \$1 million. Among groups with AGI above \$50,000, share of tax liability and share of AGI are most disproportionate for those taxpayers with income of between \$100,000 and \$250,000. This group reported 16 percent of total income but 21 percent of tax liability.

Figure 3. Share of AGI and Tax Liability by Income Group for Resident Taxpayers



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

EFFECTIVE TAX RATES

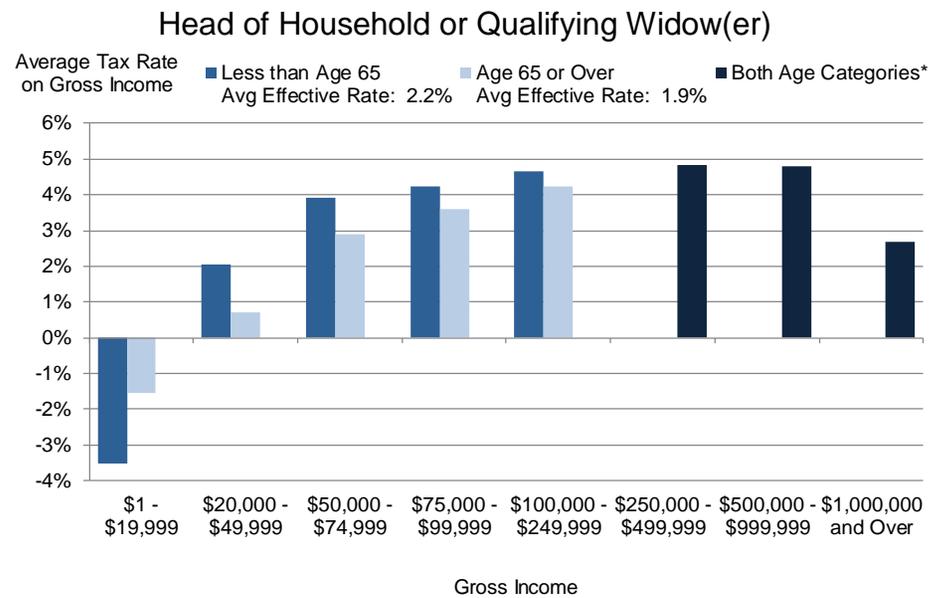
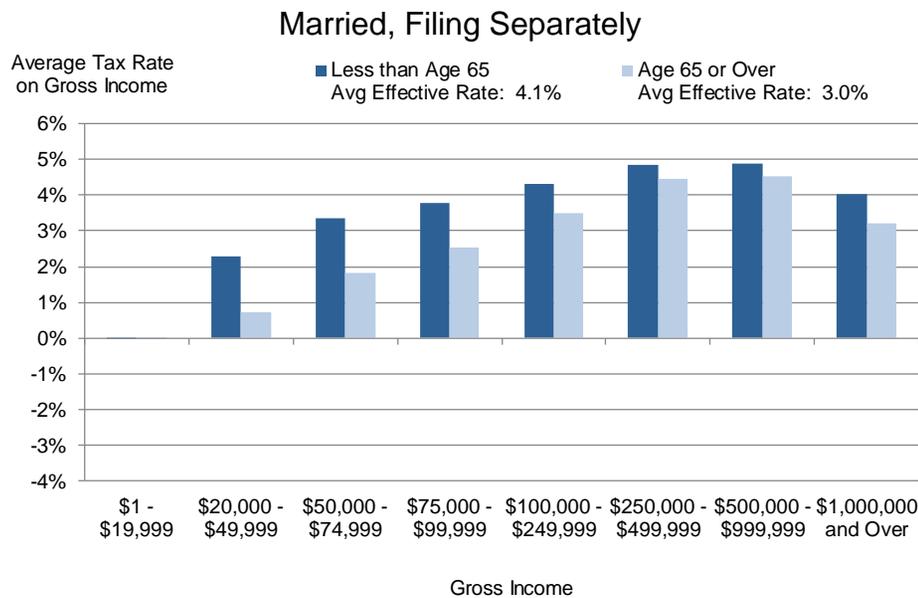
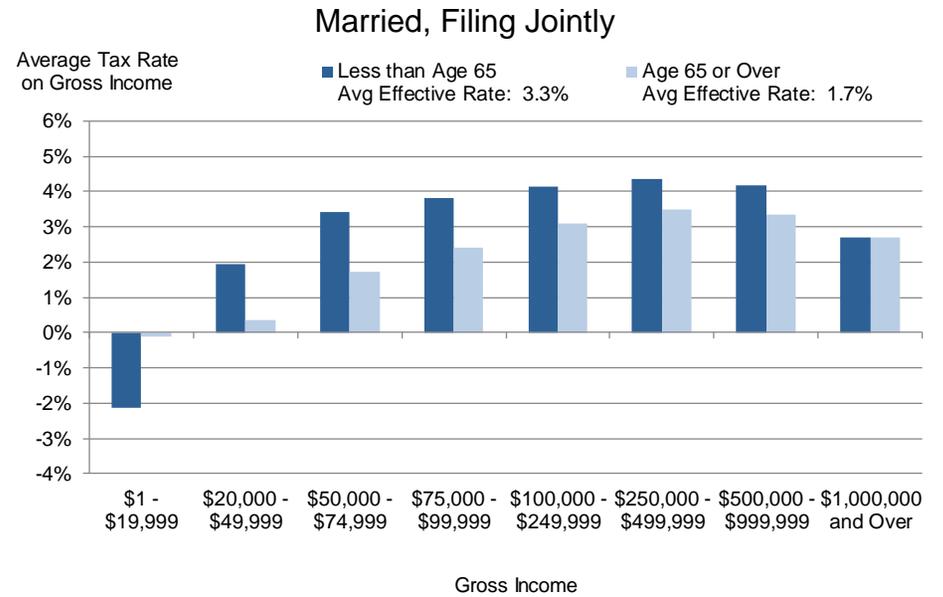
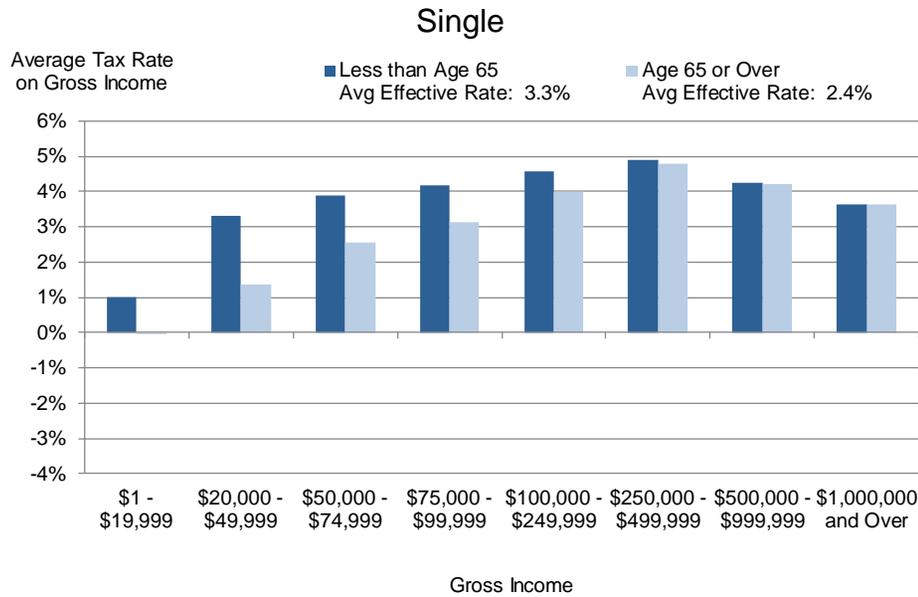
In addition to tax incidence based on AGI, an average effective tax rate can be calculated with tax liability expressed as a percentage of gross income. Although gross income is perhaps the best measure available from the tax return of ability to pay, certain provisions lead to different average effective tax rates for different groups of taxpayers. Among such provisions are Iowa's statutory marginal tax rates, which are higher for taxpayers with greater taxable incomes and thus, in general, lead to higher average effective tax rates for taxpayers with greater levels of gross income. Provisions such as the Earned Income Tax Credit (EITC), a refundable tax credit for low-income earners, generate further differences in average effective tax rates at different levels of gross income. In addition, average effective tax rates vary across filing status, owing to differences in standard deductions by filing status and to the option of separate filing by married couples. Lastly, because Iowa excludes all Social Security income and certain other pension income from gross income, average effective tax rates are lower for taxpayers aged 65 or over across virtually all filing statuses.

To account for these important differences, Figure 4 presents average effective tax rates by gross income level and age group for the various filing statuses which may be used by Iowa taxpayers. The figure excludes taxpayers with negative gross income. Across all income groups, filing statuses, and income levels, the average effective tax rate in 2014 was 3.5 percent. Among taxpayers aged 65 or over, it ranged from 1.7 percent for married taxpayers filing jointly to 3.0 percent for married taxpayers filing separately. Among taxpayers aged less than 65, the average effective tax rate ranged from 2.2 percent for those filing as head of household or qualifying widow(er) to 4.1 percent for married taxpayers filing separately.

For the reasons broadly outlined above, average effective tax rates vary considerably across income groups within each age category and filing status. The average effective rate is, in fact, negative for the lowest-income groups among married taxpayers filing jointly and taxpayers filing as a head of household or qualifying widow(er). This is primarily an effect of the EITC, which particularly targets low-income earners with dependent children.

Although average effective tax rates reflect to some degree the progressive structure of Iowa's statutory marginal tax rates, taxpayers with the highest levels of gross income in 2014 did not experience the highest average effective rates. Rather, Figure 4 shows that the contour of average effective rates by gross income is somewhat bell-shaped across all filing statuses. Among taxpayers filing single, for example, those below age 65 with gross income between \$250,000 and \$499,000 had the highest average effective rate, 4.9 percent. This group was followed by those below age 65 with income between \$100,000 and \$249,000, whose average effective tax rate was 4.6 percent. Meanwhile, single taxpayers below age 65 with gross income greater than \$1 million had an average effective rate of 3.6 percent, an average effective rate below that of single taxpayers below age 65 whose gross income was between \$50,000 and \$74,999. This broad pattern is consistent across all filing statuses, with the highest average effective tax rates being experienced by taxpayers with gross incomes between \$100,000 and \$999,999.

Figure 4. Tax Year 2014 Iowa Individual Income Tax Average Effective Rates by Filing Status for Resident Filers



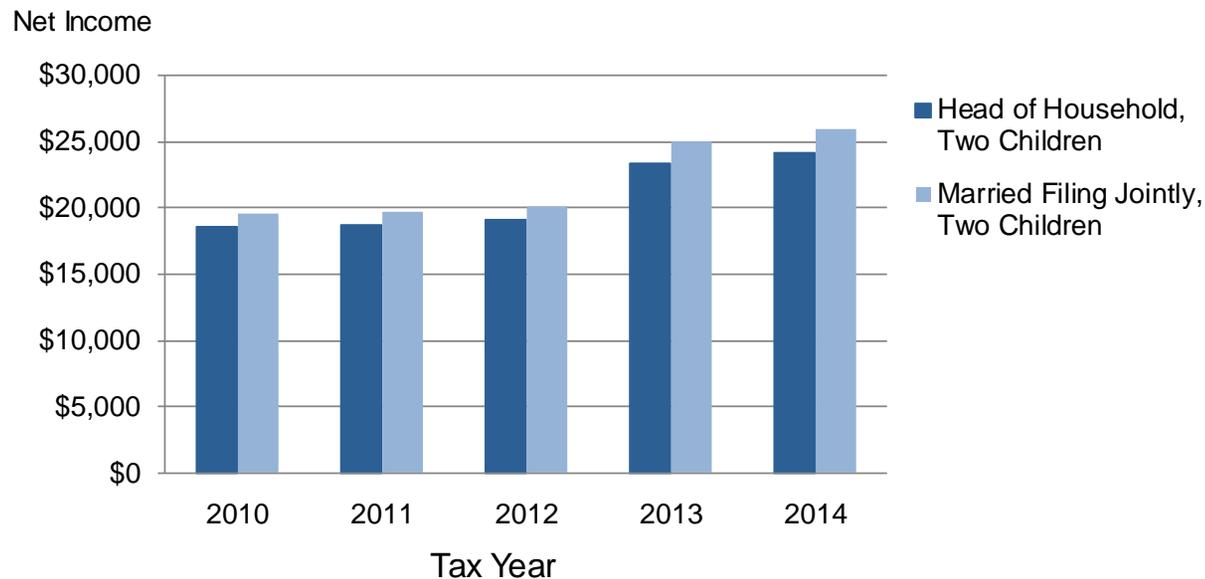
* Age groups are combined for categories with small numbers of filers.

LOW-INCOME TAXPAYERS AND THE IOWA INDIVIDUAL INCOME TAX

More information concerning the impact of the Iowa individual income tax on low-income taxpayers is provided in Figures 5 and 6. The income levels in Figure 5 represent the threshold at which a household with two children, headed by a married couple filing jointly or a single head of household, incurred its first dollar of Iowa income tax liability in each tax year between 2010 and 2014. Threshold calculations for each year incorporate Iowa individual income tax rates and brackets, standard deduction amounts, personal and dependent exemption credits, and the Iowa Earned Income Tax Credit. Households with income at the threshold are estimated to face no federal tax liability and any federal EITC refunds are exempt from inclusion as taxable federal refunds. Because tax rates and exemption credit amounts do not typically change from year to year, the threshold usually increases only as a result of annual indexation of brackets and standard deductions, with the Iowa EITC calculated as a percentage of the federal EITC. Between tax years 2012 and 2013, however, the Iowa EITC percentage increased from seven to 14 percent of the federal EITC. This increase accounts for the marked rise in the threshold levels in 2013. In tax year 2014, the EITC percentage increased again, to 15 percent.

In tax years 2010 through 2012, the net income level below which a household with two children owed no Iowa income tax was between \$18,500 and \$19,100 for single taxpayers filing as head of household and between \$19,500 and \$20,100 for married taxpayers. In 2013, the thresholds increased to \$23,319 and \$25,055 respectively. In 2014, the income level at which a household of three incurred its first dollar of Iowa individual income tax liability was \$24,131; for a household of four it was \$25,980.

Figure 5. Net Income at which First Dollar of Iowa Individual Income Tax is Collected, Tax Years 2010 through 2014

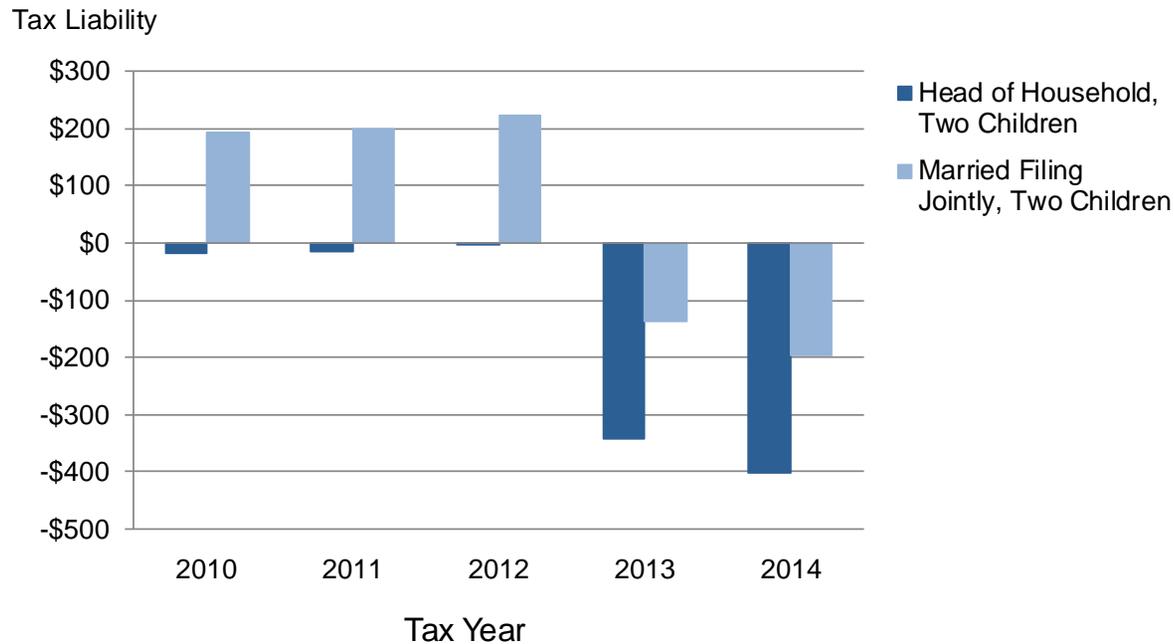


Note: Figure reflects assumptions specified for taxpayers filing married jointly or head of household with two children.

Figure 6 also presents data for tax years 2010 through 2014. The figure shows estimated Iowa individual income tax liability for households whose net income was equivalent to the poverty threshold under guidelines computed by the U.S. Department of Health and Human Services (HHS). These thresholds are adjusted annually and vary by family size. Figure 6 provides tax liability estimates for both a household of three, headed by a single parent filing as a head of household, and a household of four, headed by a married couple filing jointly. These estimates are based on Iowa individual income tax rates and brackets, standard deduction amounts, personal and dependent exemption credits, and the Iowa Earned Income Tax Credit.

For all five years shown in the figure, Iowa income tax liability for a household of three whose net income was at the poverty threshold was negative. Given the assumptions underlying these estimates, this is a result of the EITC, which is refundable. Beginning with tax year 2013, Iowa income tax liability for a household of four was likewise negative. For both types of households, Iowa income tax liability decreased in tax years 2013 and 2014, reflecting the changes in the Iowa EITC described above. In 2014, the poverty threshold for a household of three was \$19,790; given the assumptions used for this analysis, such a household had an Iowa income tax liability of -\$402. A typical household of four with net income at the poverty threshold in 2014, or \$23,850, would have Iowa income tax liability of -\$213.

Figure 6. Estimated Iowa Income Tax Liability at Poverty Threshold, Tax Years 2010 through 2014



Note: Figure reflects assumptions specified for taxpayers filing married jointly or head of household with two children.

HISTORICAL TRENDS IN FILINGS, INCOME, AND TAX LIABILITY

Table 4 provides data for number of taxpayers, adjusted gross income (AGI), net taxable income, and tax liability for the last ten years. It shows that over this period, annual changes in the number of taxpayers have been modest. In general, changes in income have led to similar changes in net taxable income and tax liability. Changes to Iowa tax law can also affect growth in income and in tax liability over time. In addition, federal tax law has an effect on State tax liabilities. This is because taxpayers are allowed to deduct their net federal income tax payments from Iowa taxable income on their Iowa returns.

It is possible for a taxpayer's AGI to be negative under certain circumstances, such as when business income losses or capital losses exceed positive sources of income. Tax liability may also be negative, which occurs when refundable credits exceed the tax liability reported on line 56 of the Iowa 1040. Withholding and estimated payments are not tax credits, however, and cannot on their own lead to negative tax liability; they are simply methods of paying taxes. Many taxpayers receive a refund even though tax liability is positive.

Between tax years 2011 and 2012, total AGI increased by 24 percent, net taxable income increased by 27 percent, and tax liability increased by 15 percent. These dramatic increases were the largest annual increases for any of these measures since collection of data for this annual report began in 1990. They were the result of several factors. In part, the jumps were the result of economic circumstances, including a rise in incomes after a period marked by recession and weak growth. However, the increases in 2012 also reflected a shift of reported income from 2013 into the end of 2012 owing to likely increases in federal tax law that were pending at the time. Mirroring these increases, AGI, net taxable income, and tax liability decreased in the following year; these decreases in 2013 were at least partly a result of the noted shift in income into 2012. In addition, because Iowa allows individuals to deduct federal taxes paid during the tax year, the 2013 federal tax law changes that increased federal tax liability also partly reduced Iowa taxable income and tax liability. In 2014, aggregate AGI increased by 12 percent over that reported for 2013, as did taxable income. Tax liability increased by 9 percent.

Table 4. Historical Iowa Individual Income Tax Statistics

Tax Year	Number of Taxpayers ¹		Adjusted Gross Income		Net Taxable Income		Tax Liability	
	Sum	Annual Percentage Change	Sum	Annual Percentage Change	Sum	Annual Percentage Change	Sum	Annual Percentage Change
Excludes Negative Values for AGI and and Tax Liability ²								
2005	1,864,673		\$90,501,231,692		\$68,088,946,006		\$2,271,758,833	
2006	1,901,615	2.0%	\$106,733,354,743	17.9%	\$78,565,951,142	15.4%	\$2,456,750,029	8.1%
2007	1,972,275	3.7%	\$119,342,701,358	11.8%	\$88,902,026,890	13.2%	\$2,680,264,599	9.1%
2008	1,967,388	-0.2%	\$105,188,576,061	-11.9%	\$75,436,172,050	-15.1%	\$2,634,524,681	-1.7%
2009	1,929,464	-1.9%	\$95,657,155,487	-9.1%	\$71,170,498,003	-5.7%	\$2,558,124,627	-2.9%
2010	1,949,314	1.0%	\$108,702,155,991	13.6%	\$82,514,815,717	15.9%	\$2,693,295,855	5.3%
2011	1,975,659	1.4%	\$115,071,525,087	5.9%	\$83,579,250,337	1.3%	\$2,797,666,241	3.9%
Includes Negative Values for AGI and and Tax Liability								
2011	1,975,659	1.4%	\$110,700,234,493		\$83,579,250,337	1.3%	\$2,769,700,512	
2012	1,996,577	1.1%	\$137,534,390,953	24.2%	\$105,830,070,600	26.6%	\$3,178,409,283	14.8%
2013	2,004,070	0.4%	\$126,123,419,966	-8.3%	\$93,699,048,100	-11.5%	\$2,938,423,967	-7.6%
2014	2,037,708	1.7%	\$141,500,928,312	12.2%	\$105,004,624,811	12.1%	\$3,200,462,636	8.9%

1. Taxpayers filing married separate on a combined return are counted as two individual taxpayers.
2. For tax years 2005 through 2010, sums for AGI and tax liability were calculated with any negative values reported on returns set to zero. Annual statistical reports for tax years 2011 and after present sums for AGI and tax liability calculated with negative values as reported on returns. For comparability with years before and after tax year 2011, Table 4 reports AGI and tax liability sums for tax year 2011 based on both calculations.

Figure 7. Percentage of Taxpayers Filing Paper Returns and Electronic Returns, by Tax Year

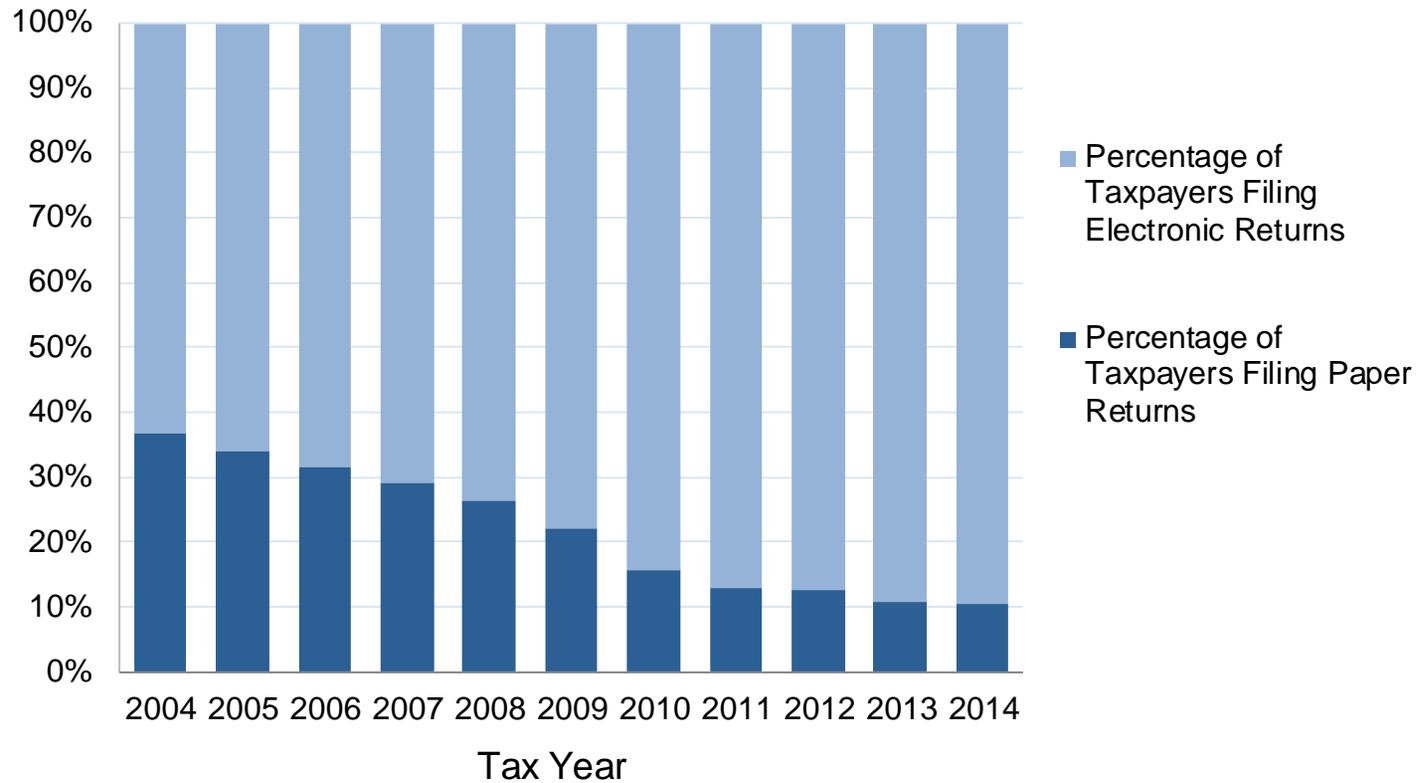


Figure 7 provides historical data concerning the share of all taxpayers filing paper or electronic returns. The figure concerns both resident and nonresident filers. Since 2004, the percentage of taxpayers who file paper returns has decreased from 37 percent to just over 10 percent. Based on a recent analysis by the Iowa Department of Revenue, the average cost of processing each paper return is nearly seven times greater than processing each electronic return.

EXPLANATION OF TERMS

Filing Status

A category used to determine the taxpayer's filing requirements, standard deduction amount, eligibility for certain credits and deductions, and tax liability. Iowa allows taxpayers to file as single or married using one of the following statuses:

Single

- Single
- Head of household
- Qualifying widow(er)

Married

- Married, filing jointly (counted as one taxpayer)
- Married, filing separately on a single return (counted as two taxpayers)
- Married, filing separately on separate returns (counted as two taxpayers)

Personal Credits

From Step 3 on IA 1040

Dependent Credits

From Step 3 on IA 1040

Adjusted Gross Income (AGI)

From line 26 IA 1040

Federal Tax Deduction

The difference between line 34 IA 1040 and line 29 IA 1040

Itemized or Standard Deduction

From line 37 IA 1040

Net Taxable Income

From line 38 IA 1040

Tuition and Textbook Tax Credit

From line 44 IA 1040

Volunteer Firefighter/EMS

From line 45 IA 1040

Personnel/Reserve Peace Officer Tax Credit

Other Nonrefundable Tax Credits

From line 50 IA 1040. Includes: Iowa New Jobs Tax Credit, Iowa Alternative Minimum Tax Credit, S Corporation Apportionment Tax Credit, Franchise Tax Credit, Investment Tax Credit, Housing Investment Tax Credit, Endow Iowa Tax Credit, Venture Capital Tax Credits, School Tuition Organization Tax Credit, Wind Energy Production Tax Credit, Renewable Energy Tax Credit, Film Expenditure Tax Credit, Film Investment Tax Credit, Agricultural Assets Transfer Tax Credit, Custom Farming Contract Tax Credit, Charitable Conservation Contribution Tax Credit, Redevelopment Tax Credit, Geothermal Heat Pump Tax Credit, Solar Energy System Tax Credit, and Farm to Food Donation Tax Credit.

Tax Liability

From line 51 IA 1040 less any refundable credits and the Taxpayers Trust Fund Tax

Credit other than withholding or estimates

Out-of-State Tax Credit	From line 57 IA 1040
Fuel Tax Credit	From line 58 IA 1040
Child and Dependent Care Tax Credit	From line 59 IA 1040
Early Childhood Development Tax Credit	From line 59 IA 1040
Earned Income Tax Credit	From line 60 IA 1040
Other Refundable Tax Credits	From line 61 IA 1040. 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 Ethanol Promotion Tax Credit, and the Adoption Tax Credit.
Taxpayers Trust Fund Tax Credit	From line 64 IA 1040
Pay Returns	Returns with tax liability greater than zero
No-Pay Returns	Returns with tax liability less than or equal to zero
Refundable Tax Credit	A refundable tax credit provides a net payment, or refund, to the taxpayer in the event the tax credit amount exceeds tax liability.
Nonrefundable Tax Credit	A nonrefundable tax credit offsets tax liability; however, any credit amount greater than tax liability is not paid to the claimant and remains unused. For many nonrefundable tax credits, the unused tax credit amount may be carried forward to subsequent tax years.

Note: It is possible for a taxpayer to report negative adjusted gross income or zero taxable income yet incur tax liability. This can occur when a taxpayer reports large federal refunds or faces lump sum or Iowa alternative minimum tax liabilities. Conversely, a taxpayer may report high income yet owe no tax. This can happen when a taxpayer reports large federal tax deductions, itemized deductions, or tax credits. Among nonresidents who report high adjusted gross incomes, but little Iowa-source income, it is common for nonresident credits to largely offset or eliminate Iowa tax liabilities.

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, 2015). 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 2015.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2015 THROUGH DECEMBER 31, 2015

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amount
10,980	\$57,496,820.85	\$5,782,159.82	\$11,715,221.35	\$74,994,202.02

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

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	58,373	\$-2,944,891,745	\$7,929,277	124,643	10,613	\$-1,666,869
\$ 1 - \$ 2,999	75,338	\$121,316,774	\$35,536,724	108,527	7,964	\$-761,328
\$ 3,000 - \$ 4,999	65,581	\$263,340,751	\$132,074,488	91,077	8,711	\$-1,481,433
\$ 5,000 - \$ 9,999	170,459	\$1,275,367,385	\$846,549,023	242,717	33,210	\$-5,453,661
\$ 10,000 - \$ 19,999	315,860	\$4,711,819,048	\$3,510,751,421	465,165	110,435	\$34,410,544
\$ 20,000 - \$ 29,999	300,205	\$7,498,978,132	\$5,858,496,371	418,407	128,828	\$170,767,931
\$ 30,000 - \$ 39,999	273,584	\$9,537,600,646	\$7,579,327,714	358,743	134,456	\$299,352,586
\$ 40,000 - \$ 49,999	214,873	\$9,613,756,189	\$7,603,619,360	272,896	117,206	\$340,829,167
\$ 50,000 - \$ 59,999	153,827	\$8,411,583,426	\$6,576,549,057	194,801	94,649	\$312,633,331
\$ 60,000 - \$ 74,999	141,015	\$9,412,202,473	\$7,232,113,105	181,908	96,752	\$360,190,488
\$ 75,000 - \$ 99,999	111,906	\$9,585,090,529	\$7,222,813,440	150,167	86,304	\$375,111,001
\$ 100,000 - \$ 124,999	50,630	\$5,619,471,747	\$4,158,644,410	71,256	42,285	\$224,443,552
\$ 125,000 - \$ 149,999	26,353	\$3,594,953,097	\$2,621,525,778	38,288	22,234	\$142,934,664
\$ 150,000 - \$ 199,999	26,597	\$4,571,279,523	\$3,289,574,612	40,091	22,584	\$179,495,189
\$ 200,000 - \$ 249,999	13,277	\$2,956,204,692	\$2,089,713,438	20,737	11,313	\$110,621,966
\$ 250,000 - \$ 499,999	22,633	\$7,755,403,809	\$5,334,323,906	36,381	20,106	\$260,749,150
\$ 500,000 - \$ 999,999	9,247	\$6,310,368,588	\$4,186,154,105	15,594	8,840	\$158,469,806
\$1,000,000 and Over	7,950	\$53,207,083,248	\$36,718,928,582	14,933	7,153	\$239,816,552
Total	2,037,708	\$141,500,928,312	\$105,004,624,811	2,846,331	963,643	\$3,200,462,636

**TABLE 2-A
TOTAL PAY RETURNS**

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	481	\$-62,074,351	\$1,899,088	799	132	\$397,401
\$ 1 - \$ 2,999	476	\$711,657	\$2,540,784	613	60	\$64,800
\$ 3,000 - \$ 4,999	889	\$3,827,549	\$4,992,117	987	88	\$43,768
\$ 5,000 - \$ 9,999	50,823	\$422,277,937	\$333,018,365	54,272	1,349	\$2,825,061
\$ 10,000 - \$ 19,999	211,282	\$3,202,781,822	\$2,527,200,774	248,728	21,790	\$58,605,851
\$ 20,000 - \$ 29,999	262,364	\$6,599,349,392	\$5,269,341,699	342,046	85,600	\$175,143,158
\$ 30,000 - \$ 39,999	261,693	\$9,126,793,611	\$7,329,360,446	339,306	128,908	\$299,743,521
\$ 40,000 - \$ 49,999	206,675	\$9,247,176,796	\$7,368,465,136	260,608	114,193	\$341,119,633
\$ 50,000 - \$ 59,999	147,657	\$8,073,558,027	\$6,350,703,854	185,797	92,125	\$312,822,592
\$ 60,000 - \$ 74,999	134,734	\$8,991,659,369	\$6,947,198,719	172,713	93,820	\$360,394,505
\$ 75,000 - \$ 99,999	105,884	\$9,066,066,069	\$6,862,780,861	140,905	82,916	\$375,336,989
\$ 100,000 - \$ 124,999	47,350	\$5,254,300,292	\$3,905,754,015	65,841	40,076	\$224,563,260
\$ 125,000 - \$ 149,999	24,363	\$3,322,852,187	\$2,435,394,735	34,951	20,842	\$143,054,252
\$ 150,000 - \$ 199,999	24,426	\$4,196,776,895	\$3,037,302,500	36,265	21,019	\$179,737,373
\$ 200,000 - \$ 249,999	11,945	\$2,658,405,279	\$1,891,807,276	18,325	10,378	\$111,085,125
\$ 250,000 - \$ 499,999	19,823	\$6,771,107,023	\$4,685,256,065	31,098	17,955	\$261,497,209
\$ 500,000 - \$ 999,999	7,671	\$5,211,525,639	\$3,461,423,890	12,496	7,451	\$161,281,814
\$1,000,000 and Over	5,846	\$28,760,830,515	\$19,432,693,685	10,542	5,256	\$245,661,725
Total	1,524,382	\$110,847,925,708	\$81,847,134,009	1,956,292	743,958	\$3,253,378,037

**TABLE 3-A
TOTAL NO-PAY RETURNS**

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	57,892	\$-2,882,817,394	\$6,030,189	123,844	10,481	\$-2,064,270
\$ 1 - \$ 2,999	74,862	\$120,605,117	\$32,995,940	107,914	7,904	\$-826,128
\$ 3,000 - \$ 4,999	64,692	\$259,513,202	\$127,082,371	90,090	8,623	\$-1,525,201
\$ 5,000 - \$ 9,999	119,636	\$853,089,448	\$513,530,658	188,445	31,861	\$-8,278,722
\$ 10,000 - \$ 19,999	104,578	\$1,509,037,226	\$983,550,647	216,437	88,645	\$-24,195,307
\$ 20,000 - \$ 29,999	37,841	\$899,628,740	\$589,154,672	76,361	43,228	\$-4,375,227
\$ 30,000 - \$ 39,999	11,891	\$410,807,035	\$249,967,268	19,437	5,548	\$-390,935
\$ 40,000 - \$ 49,999	8,198	\$366,579,393	\$235,154,224	12,288	3,013	\$-290,466
\$ 50,000 - \$ 59,999	6,170	\$338,025,399	\$225,845,203	9,004	2,524	\$-189,261
\$ 60,000 - \$ 74,999	6,281	\$420,543,104	\$284,914,386	9,195	2,932	\$-204,017
\$ 75,000 - \$ 99,999	6,022	\$519,024,460	\$360,032,579	9,262	3,388	\$-225,988
\$ 100,000 - \$ 124,999	3,280	\$365,171,455	\$252,890,395	5,415	2,209	\$-119,708
\$ 125,000 - \$ 149,999	1,990	\$272,100,910	\$186,131,043	3,337	1,392	\$-119,588
\$ 150,000 - \$ 199,999	2,171	\$374,502,628	\$252,272,112	3,826	1,565	\$-242,184
\$ 200,000 - \$ 249,999	1,332	\$297,799,413	\$197,906,162	2,412	935	\$-463,159
\$ 250,000 - \$ 499,999	2,810	\$984,296,786	\$649,067,841	5,283	2,151	\$-748,059
\$ 500,000 - \$ 999,999	1,576	\$1,098,842,949	\$724,730,215	3,098	1,389	\$-2,812,008
\$1,000,000 and Over	2,104	\$24,446,252,733	\$17,286,234,897	4,391	1,897	\$-5,845,173
Total	513,326	\$30,653,002,604	\$23,157,490,802	890,039	219,685	\$-52,915,401

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

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	27,065	\$229,579,076	\$170,394,991	27,127	94	\$1,241,460
\$ 10,000 - \$ 19,999	111,599	\$1,668,566,975	\$1,321,322,550	119,428	4,966	\$30,779,175
\$ 20,000 - \$ 29,999	125,788	\$3,155,865,799	\$2,534,675,169	161,182	37,994	\$81,472,262
\$ 30,000 - \$ 39,999	108,893	\$3,782,498,780	\$3,039,433,441	143,055	44,850	\$122,261,545
\$ 40,000 - \$ 49,999	72,683	\$3,241,519,824	\$2,568,017,961	94,360	26,775	\$117,938,417
\$ 50,000 - \$ 59,999	44,638	\$2,435,825,854	\$1,888,719,895	58,335	15,643	\$91,693,269
\$ 60,000 - \$ 74,999	36,297	\$2,415,527,799	\$1,823,665,207	48,356	12,417	\$92,648,560
\$ 75,000 - \$ 99,999	24,605	\$2,097,206,747	\$1,541,707,432	33,458	7,790	\$82,269,510
\$ 100,000 - \$ 124,999	9,432	\$1,044,534,863	\$754,788,641	13,308	2,708	\$42,612,735
\$ 125,000 - \$ 149,999	4,412	\$601,473,275	\$431,256,838	6,448	1,227	\$24,815,732
\$ 150,000 - \$ 199,999	4,205	\$721,089,967	\$515,327,502	6,221	1,105	\$30,029,891
\$ 200,000 - \$ 249,999	1,874	\$416,027,820	\$293,997,750	2,755	465	\$16,830,081
\$ 250,000 - \$ 499,999	2,861	\$969,701,184	\$676,302,003	4,210	636	\$38,154,116
\$ 500,000 - \$ 999,999	987	\$669,607,466	\$450,533,696	1,449	195	\$20,137,867
\$1,000,000 And Over	780	\$3,576,700,210	\$2,493,430,433	1,132	189	\$32,508,093
Total	576,119	\$27,025,725,639	\$20,503,573,509	720,824	157,054	\$825,392,713

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

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	22,428	\$-683,893,803	\$425,279	34,321	1,500	\$-430,479
\$ 1 - \$ 2,999	46,315	\$79,495,052	\$11,260,346	56,609	4,474	\$-502,290
\$ 3,000 - \$ 4,999	43,854	\$175,983,195	\$84,276,146	52,838	5,846	\$-1,088,217
\$ 5,000 - \$ 9,999	80,742	\$571,316,708	\$366,999,377	107,706	22,014	\$-6,434,521
\$ 10,000 - \$ 19,999	62,461	\$907,863,903	\$630,778,267	116,439	64,256	\$-19,099,748
\$ 20,000 - \$ 29,999	18,531	\$430,647,153	\$287,427,828	34,461	26,325	\$-2,713,783
\$ 30,000 - \$ 39,999	3,402	\$117,049,347	\$59,461,395	5,318	1,321	\$-106,908
\$ 40,000 - \$ 49,999	2,167	\$96,806,182	\$51,350,392	3,189	404	\$-57,529
\$ 50,000 - \$ 59,999	1,481	\$80,998,786	\$45,563,280	2,095	290	\$-23,238
\$ 60,000 - \$ 74,999	1,394	\$93,121,511	\$55,478,358	1,942	287	\$-46,141
\$ 75,000 - \$ 99,999	1,035	\$88,439,480	\$55,879,046	1,433	213	\$-26,092
\$ 100,000 - \$ 124,999	461	\$51,324,481	\$33,327,420	651	108	\$-13,206
\$ 125,000 - \$ 149,999	248	\$33,883,018	\$21,513,999	348	65	\$-15,296
\$ 150,000 - \$ 199,999	292	\$50,062,755	\$30,744,618	425	53	\$-38,963
\$ 200,000 - \$ 249,999	158	\$35,186,737	\$22,801,598	223	28	\$-8,002
\$ 250,000 - \$ 499,999	325	\$115,439,217	\$75,206,944	483	90	\$-37,720
\$ 500,000 - \$ 999,999	215	\$149,367,441	\$99,514,894	301	55	\$-1,419,468
\$1,000,000 and Over	273	\$2,522,276,088	\$1,913,011,308	410	69	\$-560,054
Total	285,782	\$4,915,367,251	\$3,845,020,495	419,192	127,398	\$-32,621,655

TABLE 6-A
TOTAL MARRIED JOINT PAY RETURNS

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	95	\$-58,957,146	\$325,480	221	73	\$254,323
\$ 10,000 - \$ 19,999	5,137	\$89,626,717	\$57,559,614	14,479	1,072	\$800,566
\$ 20,000 - \$ 29,999	15,766	\$403,355,132	\$286,205,803	41,465	9,973	\$6,469,556
\$ 30,000 - \$ 39,999	20,743	\$724,139,733	\$547,235,386	50,848	23,349	\$16,988,958
\$ 40,000 - \$ 49,999	16,653	\$745,688,291	\$570,914,331	39,672	19,132	\$22,851,660
\$ 50,000 - \$ 59,999	13,393	\$733,785,862	\$560,471,331	31,301	15,231	\$24,682,641
\$ 60,000 - \$ 74,999	14,625	\$980,162,681	\$740,987,889	33,785	16,998	\$33,879,334
\$ 75,000 - \$ 99,999	15,451	\$1,334,083,137	\$993,417,964	35,389	18,215	\$46,498,644
\$ 100,000 - \$ 124,999	8,668	\$964,995,216	\$708,292,519	19,950	10,690	\$33,538,081
\$ 125,000 - \$ 149,999	4,968	\$678,552,747	\$488,608,432	11,484	5,785	\$23,139,152
\$ 150,000 - \$ 199,999	5,558	\$957,509,425	\$681,453,539	13,055	6,552	\$32,085,405
\$ 200,000 - \$ 249,999	3,039	\$677,848,023	\$471,621,552	7,306	3,555	\$21,313,657
\$ 250,000 - \$ 499,999	5,782	\$1,998,081,800	\$1,354,432,548	13,660	7,259	\$56,636,522
\$ 500,000 - \$ 999,999	2,694	\$1,842,760,538	\$1,197,723,274	6,295	3,393	\$39,284,146
\$1,000,000 And Over	2,629	\$15,132,604,197	\$10,098,814,053	6,378	2,920	\$73,623,922
Total	135,201	\$27,204,236,353	\$18,758,063,715	325,288	144,197	\$432,046,567

TABLE 7-A
TOTAL MARRIED JOINT NO-PAY RETURNS

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	20,298	\$-1,666,142,991	\$347,146	66,813	7,186	\$-1,531,778
\$ 1 - \$ 2,999	6,820	\$10,124,316	\$64,693	23,096	1,838	\$-217,069
\$ 3,000 - \$ 4,999	4,957	\$19,884,874	\$222,950	16,630	1,386	\$-214,073
\$ 5,000 - \$ 9,999	13,506	\$101,762,259	\$34,878,963	44,223	4,682	\$-1,049,691
\$ 10,000 - \$ 19,999	24,593	\$355,718,050	\$194,391,608	75,801	15,963	\$-3,866,243
\$ 20,000 - \$ 29,999	11,290	\$271,091,024	\$162,109,301	32,114	13,384	\$-1,431,475
\$ 30,000 - \$ 39,999	2,508	\$85,641,813	\$34,415,406	7,320	2,258	\$-156,587
\$ 40,000 - \$ 49,999	1,351	\$60,292,609	\$25,045,216	3,851	1,007	\$-30,883
\$ 50,000 - \$ 59,999	1,038	\$56,993,953	\$28,526,934	2,881	740	\$-59,528
\$ 60,000 - \$ 74,999	1,158	\$77,836,894	\$43,249,652	3,061	932	\$-45,911
\$ 75,000 - \$ 99,999	1,617	\$140,600,819	\$88,765,000	4,023	1,398	\$-58,170
\$ 100,000 - \$ 124,999	1,187	\$132,766,903	\$86,882,575	2,874	1,167	\$-53,703
\$ 125,000 - \$ 149,999	771	\$105,680,584	\$68,625,749	1,844	730	\$-43,375
\$ 150,000 - \$ 199,999	964	\$166,595,123	\$107,777,336	2,321	1,010	\$-46,721
\$ 200,000 - \$ 249,999	622	\$139,789,175	\$88,700,398	1,515	581	\$-144,333
\$ 250,000 - \$ 499,999	1,449	\$510,062,814	\$315,374,816	3,541	1,405	\$-186,132
\$ 500,000 - \$ 999,999	921	\$644,084,145	\$407,556,950	2,262	951	\$-263,897
\$1,000,000 and Over	1,349	\$16,811,015,706	\$12,026,813,884	3,349	1,468	\$-3,435,066
Total	96,399	\$18,023,798,070	\$13,713,748,577	297,519	58,086	\$-12,834,635

TABLE 8-A
TOTAL MARRIED SEPARATE PAY RETURNS

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	388	\$-1,312,655	\$1,602,056	602	60	\$137,679
\$ 1 - \$ 2,999	469	\$697,295	\$2,539,720	600	58	\$62,407
\$ 3,000 - \$ 4,999	883	\$3,804,278	\$4,966,396	977	88	\$40,832
\$ 5,000 - \$ 9,999	23,769	\$190,931,944	\$162,621,711	27,144	1,256	\$1,594,329
\$ 10,000 - \$ 19,999	94,546	\$1,444,588,130	\$1,148,318,610	114,821	15,752	\$27,026,110
\$ 20,000 - \$ 29,999	120,810	\$3,040,128,461	\$2,448,460,727	139,399	37,633	\$87,201,340
\$ 30,000 - \$ 39,999	132,057	\$4,620,155,098	\$3,742,691,619	145,403	60,709	\$160,493,018
\$ 40,000 - \$ 49,999	117,339	\$5,259,968,681	\$4,229,532,844	126,576	68,286	\$200,329,556
\$ 50,000 - \$ 59,999	89,626	\$4,903,946,311	\$3,901,512,628	96,161	61,251	\$196,446,682
\$ 60,000 - \$ 74,999	83,812	\$5,595,968,889	\$4,382,545,623	90,572	64,405	\$233,866,611
\$ 75,000 - \$ 99,999	65,828	\$5,634,776,185	\$4,327,655,465	72,058	56,911	\$246,568,835
\$ 100,000 - \$ 124,999	29,250	\$3,244,770,213	\$2,442,672,855	32,583	26,678	\$148,412,444
\$ 125,000 - \$ 149,999	14,983	\$2,042,826,165	\$1,515,529,465	17,019	13,830	\$95,099,368
\$ 150,000 - \$ 199,999	14,663	\$2,518,177,503	\$1,840,521,459	16,989	13,362	\$117,622,077
\$ 200,000 - \$ 249,999	7,032	\$1,564,529,436	\$1,126,187,974	8,264	6,358	\$72,941,387
\$ 250,000 - \$ 499,999	11,180	\$3,803,324,039	\$2,654,521,514	13,228	10,060	\$166,706,571
\$ 500,000 - \$ 999,999	3,990	\$2,699,157,635	\$1,813,166,920	4,752	3,863	\$101,859,801
\$1,000,000 and Over	2,437	\$10,051,526,108	\$6,840,449,199	3,032	2,147	\$139,529,710
Total	813,062	\$56,617,963,716	\$42,585,496,785	910,180	442,707	\$1,995,938,757

TABLE 9-A
TOTAL MARRIED SEPARATE NO-PAY RETURNS

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	15,166	\$-532,780,600	\$5,257,764	22,710	1,795	\$-102,013
\$ 1 - \$ 2,999	21,727	\$30,985,749	\$21,670,901	28,209	1,592	\$-106,769
\$ 3,000 - \$ 4,999	15,881	\$63,645,133	\$42,583,275	20,622	1,391	\$-222,911
\$ 5,000 - \$ 9,999	25,388	\$180,010,481	\$111,652,318	36,516	5,165	\$-794,510
\$ 10,000 - \$ 19,999	17,524	\$245,455,273	\$158,380,772	24,197	8,426	\$-1,229,316
\$ 20,000 - \$ 29,999	8,020	\$197,890,563	\$139,617,543	9,786	3,519	\$-229,969
\$ 30,000 - \$ 39,999	5,981	\$208,115,875	\$156,090,467	6,799	1,969	\$-127,440
\$ 40,000 - \$ 49,999	4,680	\$209,480,602	\$158,758,616	5,248	1,602	\$-202,054
\$ 50,000 - \$ 59,999	3,651	\$200,032,660	\$151,754,989	4,028	1,494	\$-106,495
\$ 60,000 - \$ 74,999	3,729	\$249,584,699	\$186,186,376	4,192	1,713	\$-111,965
\$ 75,000 - \$ 99,999	3,370	\$289,984,161	\$215,388,533	3,806	1,777	\$-141,726
\$ 100,000 - \$ 124,999	1,632	\$181,080,071	\$132,680,400	1,890	934	\$-52,799
\$ 125,000 - \$ 149,999	971	\$132,537,308	\$95,991,295	1,145	597	\$-60,917
\$ 150,000 - \$ 199,999	915	\$157,844,750	\$113,750,158	1,080	502	\$-156,500
\$ 200,000 - \$ 249,999	552	\$122,823,501	\$86,404,166	674	326	\$-310,824
\$ 250,000 - \$ 499,999	1,036	\$358,794,755	\$258,486,081	1,259	656	\$-524,207
\$ 500,000 - \$ 999,999	440	\$305,391,363	\$217,658,371	535	383	\$-1,128,643
\$1,000,000 and Over	482	\$5,112,960,939	\$3,346,409,705	632	360	\$-1,850,053
Total	131,145	\$7,713,837,283	\$5,598,721,730	173,328	34,201	\$-7,459,111

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

County	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
NONRESIDENT	211,361	\$63,378,249,528	\$44,907,601,131	312,946	110,815	\$209,676,422
ADAIR	5,038	\$164,592,116	\$134,128,666	7,420	2,359	\$5,693,839
ADAMS	2,483	\$79,192,356	\$67,806,000	3,737	1,129	\$2,991,325
ALLAMAKEE	8,392	\$254,102,278	\$211,883,651	12,332	4,196	\$8,131,806
APPANOOSE	6,780	\$194,949,510	\$156,505,957	10,207	3,180	\$6,550,644
AUDUBON	3,571	\$146,948,443	\$116,395,461	5,376	1,444	\$5,116,810
BENTON	15,690	\$639,093,176	\$495,390,408	21,520	6,991	\$25,127,631
BLACK HAWK	75,351	\$3,116,499,460	\$2,357,655,109	104,271	33,174	\$119,235,158
BOONE	16,100	\$640,796,336	\$494,305,687	22,276	6,875	\$24,905,760
BREMER	14,798	\$618,950,695	\$477,093,764	20,816	6,243	\$24,944,239
BUCHANAN	12,334	\$459,829,015	\$368,551,485	17,028	5,845	\$17,429,046
BUENA VISTA	12,175	\$447,512,857	\$353,984,701	17,140	7,175	\$16,783,974
BUTLER	8,938	\$310,642,027	\$250,459,819	13,055	3,991	\$11,952,078
CALHOUN	5,609	\$197,805,194	\$157,707,867	8,353	2,270	\$7,618,633
CARROLL	13,483	\$546,674,499	\$434,077,143	18,708	5,964	\$21,615,253
CASS	8,118	\$288,556,623	\$229,901,238	12,013	3,527	\$10,814,814
CEDAR	11,387	\$458,103,941	\$356,389,024	15,931	4,822	\$18,025,384
CERRO GORDO	26,292	\$1,084,298,506	\$831,368,328	37,146	10,376	\$42,082,812
CHEROKEE	7,361	\$282,891,615	\$229,718,127	10,661	2,905	\$11,710,821
CHICKASAW	7,609	\$311,777,720	\$248,370,011	10,667	3,334	\$12,234,831
CLARKE	5,328	\$169,811,420	\$134,458,763	7,722	2,883	\$5,845,433
CLAY	10,669	\$423,855,298	\$324,502,754	14,954	4,438	\$16,031,493
CLAYTON	10,485	\$358,240,001	\$292,478,291	15,348	4,311	\$11,918,083

(Continued)

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

County	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CLINTON	28,078	\$1,014,444,317	\$789,071,082	40,166	12,711	\$37,728,667
CRAWFORD	9,664	\$348,527,906	\$276,425,964	14,110	6,040	\$13,217,475
DALLAS	44,175	\$2,861,564,327	\$2,133,137,473	57,602	23,637	\$120,207,264
DAVIS	4,463	\$149,200,581	\$124,344,534	6,743	2,775	\$5,929,966
DECATUR	3,906	\$110,671,517	\$86,018,918	5,827	1,854	\$3,403,550
DELAWARE	10,947	\$386,624,279	\$314,530,370	15,159	4,965	\$14,968,707
DES MOINES	24,517	\$912,204,548	\$705,781,951	35,561	11,248	\$33,507,106
DICKINSON	11,510	\$536,046,553	\$408,263,244	16,981	3,919	\$20,092,844
DUBUQUE	61,007	\$2,570,703,806	\$1,946,429,740	83,129	27,059	\$94,554,012
EMMET	5,703	\$200,109,521	\$159,714,088	8,198	2,555	\$7,007,788
FAYETTE	11,456	\$375,310,233	\$298,976,241	16,715	4,965	\$13,834,379
FLOYD	9,290	\$336,414,386	\$268,347,239	13,366	4,247	\$12,933,357
FRANKLIN	5,815	\$258,057,051	\$194,524,675	8,562	3,050	\$8,694,052
FREMONT	4,003	\$155,664,041	\$120,441,394	5,914	1,758	\$5,180,210
GREENE	5,325	\$186,175,332	\$146,324,717	7,903	2,379	\$6,870,943
GRUNDY	7,499	\$326,985,434	\$248,061,203	10,607	3,092	\$12,975,167
GUTHRIE	6,312	\$241,382,104	\$185,025,436	9,363	2,759	\$9,060,004
HAMILTON	8,982	\$372,588,431	\$285,771,970	13,006	4,157	\$13,798,914
HANCOCK	6,720	\$254,035,460	\$204,969,423	9,580	2,935	\$10,276,067
HARDIN	10,390	\$378,383,449	\$298,472,977	15,029	4,499	\$14,615,824
HARRISON	8,497	\$334,577,118	\$259,051,397	12,077	3,852	\$9,753,391
HENRY	11,388	\$404,198,946	\$315,921,636	16,270	5,310	\$14,739,141
HOWARD	5,964	\$210,602,806	\$167,596,211	8,456	2,721	\$6,932,610

(Continued)

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

County	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
HUMBOLDT	5,907	\$247,230,600	\$190,511,555	8,574	2,732	\$9,846,068
IDA	4,386	\$189,097,787	\$146,967,765	6,314	1,883	\$7,226,744
IOWA	10,694	\$424,206,133	\$331,991,303	14,757	4,745	\$16,302,050
JACKSON	11,898	\$396,383,103	\$319,482,871	16,992	5,009	\$15,064,412
JASPER	21,152	\$788,701,343	\$608,679,366	29,855	9,375	\$30,034,154
JEFFERSON	8,828	\$381,635,093	\$288,432,904	12,871	3,377	\$14,298,215
JOHNSON	80,039	\$4,030,302,812	\$3,052,359,946	103,047	32,421	\$166,653,342
JONES	11,442	\$418,210,693	\$331,003,941	16,395	4,861	\$16,013,385
KEOKUK	5,827	\$200,014,454	\$161,564,916	8,577	2,651	\$7,725,585
KOSSUTH	9,563	\$382,311,134	\$295,546,033	13,930	3,867	\$14,098,591
LEE	19,350	\$688,890,766	\$539,344,564	28,336	8,698	\$24,814,956
LINN	132,737	\$6,300,969,935	\$4,886,936,898	179,329	60,142	\$246,290,220
LOUISA	6,468	\$222,095,700	\$178,185,488	9,120	3,294	\$8,409,893
LUCAS	4,911	\$152,803,895	\$123,467,691	7,159	2,410	\$5,762,709
LYON	7,044	\$287,583,310	\$232,163,678	9,811	3,803	\$11,102,504
MADISON	9,196	\$379,011,293	\$308,546,794	12,742	4,560	\$16,400,984
MAHASKA	12,305	\$464,227,516	\$359,112,582	17,524	5,961	\$17,111,525
MARION	19,416	\$787,740,388	\$610,157,904	27,207	9,278	\$30,579,303
MARSHALL	22,726	\$837,374,323	\$644,846,417	32,828	12,653	\$30,741,429
MILLS	8,188	\$347,896,136	\$265,695,355	11,547	3,961	\$8,888,329
MITCHELL	6,459	\$248,560,832	\$201,452,293	9,340	2,837	\$9,482,419
MONONA	5,043	\$183,489,708	\$145,757,195	7,525	2,120	\$7,038,814
MONROE	4,202	\$140,999,983	\$115,315,975	6,184	1,983	\$5,562,552

(Continued)

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

County	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
MONTGOMERY	6,104	\$204,957,701	\$165,536,590	8,858	2,665	\$7,634,707
MUSCATINE	25,813	\$1,014,941,764	\$795,295,758	35,947	13,059	\$40,050,247
O'BRIEN	8,931	\$327,943,348	\$265,510,197	12,648	3,865	\$12,735,552
OSCEOLA	3,815	\$128,933,469	\$107,056,985	5,484	1,941	\$4,743,205
PAGE	8,321	\$303,461,488	\$238,166,413	12,178	3,553	\$10,937,535
PALO ALTO	5,442	\$192,386,425	\$154,936,701	7,898	2,353	\$7,399,932
PLYMOUTH	15,580	\$660,858,846	\$525,411,456	21,617	7,513	\$26,655,004
POCAHONTAS	4,269	\$155,411,762	\$125,233,911	6,361	1,810	\$5,872,396
POLK	278,586	\$14,050,713,000	\$10,532,545,393	369,252	138,527	\$565,329,995
POTTAWATTAMIE	53,020	\$2,099,869,899	\$1,571,660,314	74,661	26,615	\$50,699,456
POWESHIEK	10,789	\$410,259,556	\$319,470,639	15,570	4,504	\$15,539,428
RINGGOLD	2,609	\$95,270,293	\$77,586,496	4,003	1,233	\$3,653,329
SAC	6,304	\$230,418,412	\$182,104,285	9,218	2,644	\$8,950,891
SCOTT	101,675	\$4,862,755,017	\$3,646,478,065	140,795	48,249	\$188,235,101
SHELBY	7,420	\$284,048,692	\$229,701,454	10,648	3,137	\$10,629,855
SIoux	19,957	\$891,025,493	\$730,465,172	27,315	11,781	\$37,705,470
STORY	48,535	\$2,204,841,676	\$1,671,651,283	63,547	18,366	\$87,970,704
TAMA	9,829	\$344,892,188	\$269,649,738	14,369	4,733	\$12,944,365
TAYLOR	3,371	\$98,298,853	\$82,004,489	5,059	1,565	\$3,424,258
UNION	6,943	\$225,389,129	\$180,361,785	10,187	3,182	\$8,280,284
VAN BUREN	3,913	\$122,682,392	\$98,896,810	6,018	1,938	\$4,233,547
WAPELLO	18,961	\$657,414,433	\$521,480,975	27,581	9,995	\$24,877,005
WARREN	28,582	\$1,292,814,979	\$983,183,241	38,738	13,699	\$51,464,798

(Continued)

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

County	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
WASHINGTON	13,258	\$498,311,687	\$389,257,682	18,886	6,567	\$17,754,080
WAYNE	3,325	\$104,199,481	\$85,588,857	5,050	1,792	\$3,516,275
WEBSTER	20,540	\$777,137,246	\$602,575,775	29,270	9,519	\$29,287,723
WINNEBAGO	6,760	\$234,464,693	\$184,714,842	9,681	2,743	\$8,310,433
WINNESHIEK	12,147	\$447,055,771	\$353,201,540	17,102	4,724	\$16,389,701
WOODBURY	58,131	\$2,150,883,135	\$1,668,002,487	80,853	32,522	\$73,291,660
WORTH	4,610	\$164,420,838	\$128,824,822	6,591	1,896	\$5,619,215
WRIGHT	7,424	\$267,284,949	\$212,611,954	11,031	3,598	\$10,160,575
Total	2,037,708	\$141,500,928,312	\$105,004,624,811	2,846,331	963,643	\$3,200,462,636

TABLE 11-A

TOTAL PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS

AGI Class	Number	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ 0 or Less	15,493	\$-1,353,078,656	\$113,253,227	\$225,136,977	\$7,165,938	\$-510,583
\$ 1 - \$ 2,999	16,487	\$23,940,010	\$-711,758	\$18,499,884	\$22,059,702	\$-8,021
\$ 3,000 - \$ 4,999	11,561	\$46,313,286	\$2,571,579	\$19,445,925	\$33,870,594	\$-34,740
\$ 5,000 - \$ 9,999	32,696	\$247,309,031	\$15,038,781	\$82,858,523	\$169,912,466	\$943,496
\$ 10,000 - \$ 19,999	92,045	\$1,408,407,114	\$109,027,351	\$420,584,792	\$932,148,758	\$16,909,219
\$ 20,000 - \$ 29,999	120,809	\$3,045,654,218	\$255,940,683	\$683,435,955	\$2,157,593,511	\$67,304,676
\$ 30,000 - \$ 39,999	142,381	\$4,991,337,299	\$433,634,063	\$861,431,965	\$3,726,589,644	\$146,839,807
\$ 40,000 - \$ 49,999	136,996	\$6,149,432,913	\$583,360,403	\$927,793,017	\$4,658,712,310	\$206,459,180
\$ 50,000 - \$ 59,999	112,344	\$6,152,564,951	\$647,267,451	\$862,740,261	\$4,663,413,012	\$219,979,083
\$ 60,000 - \$ 74,999	112,611	\$7,528,482,213	\$872,118,268	\$1,020,594,745	\$5,646,490,211	\$280,083,935
\$ 75,000 - \$ 99,999	95,625	\$8,203,375,936	\$1,062,056,270	\$1,091,684,133	\$6,064,916,978	\$314,691,931
\$ 100,000 - \$ 124,999	45,245	\$5,023,575,750	\$722,433,081	\$647,040,119	\$3,660,805,167	\$197,945,853
\$ 125,000 - \$ 149,999	24,062	\$3,283,076,737	\$516,452,457	\$410,449,755	\$2,361,534,818	\$129,122,007
\$ 150,000 - \$ 199,999	24,472	\$4,207,533,509	\$725,973,906	\$503,654,276	\$2,987,126,208	\$163,065,786
\$ 200,000 - \$ 249,999	12,343	\$2,748,239,431	\$511,438,319	\$327,515,243	\$1,917,054,207	\$101,497,212
\$ 250,000 - \$ 499,999	21,140	\$7,243,911,952	\$1,581,373,352	\$797,743,215	\$4,908,334,497	\$239,877,755
\$ 500,000 - \$ 999,999	8,681	\$5,924,773,154	\$1,472,604,106	\$633,804,479	\$3,855,077,225	\$146,947,659
\$1,000,000 and Over	7,555	\$49,954,832,971	\$9,829,356,231	\$6,731,861,164	\$33,594,680,733	\$231,428,228
Total	1,032,546	\$114,829,681,819	\$19,453,187,770	\$16,266,274,428	\$81,367,485,979	\$2,462,542,483

TABLE 12-A

TOTAL PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS

AGI Class	Number	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ 0 or Less	42,880	\$-1,591,813,089	\$11,870,864	\$121,317,221	\$763,339	\$-1,156,286
\$ 1 - \$ 2,999	58,851	\$97,376,764	\$595,987	\$86,664,451	\$13,477,022	\$-753,307
\$ 3,000 - \$ 4,999	54,020	\$217,027,465	\$798,650	\$119,110,714	\$98,203,894	\$-1,446,693
\$ 5,000 - \$ 9,999	137,763	\$1,028,058,354	\$20,732,156	\$332,046,943	\$676,636,557	\$-6,397,157
\$ 10,000 - \$ 19,999	223,815	\$3,303,411,934	\$131,925,616	\$595,605,038	\$2,578,602,663	\$17,501,325
\$ 20,000 - \$ 29,999	179,396	\$4,453,323,914	\$269,264,714	\$485,037,705	\$3,700,902,860	\$103,463,255
\$ 30,000 - \$ 39,999	131,203	\$4,546,263,347	\$344,993,026	\$349,614,051	\$3,852,738,070	\$152,512,779
\$ 40,000 - \$ 49,999	77,877	\$3,464,323,276	\$314,176,715	\$206,155,559	\$2,944,907,050	\$134,369,987
\$ 50,000 - \$ 59,999	41,483	\$2,259,018,475	\$234,095,933	\$112,665,625	\$1,913,136,045	\$92,654,248
\$ 60,000 - \$ 74,999	28,404	\$1,883,720,260	\$218,875,569	\$80,308,908	\$1,585,622,894	\$80,106,553
\$ 75,000 - \$ 99,999	16,281	\$1,381,714,593	\$176,860,016	\$47,732,649	\$1,157,896,462	\$60,419,070
\$ 100,000 - \$ 124,999	5,385	\$595,895,997	\$82,295,584	\$16,149,756	\$497,839,243	\$26,497,699
\$ 125,000 - \$ 149,999	2,291	\$311,876,360	\$45,317,062	\$6,705,477	\$259,990,960	\$13,812,657
\$ 150,000 - \$ 199,999	2,125	\$363,746,014	\$55,719,283	\$6,182,642	\$302,448,404	\$16,429,403
\$ 200,000 - \$ 249,999	934	\$207,965,261	\$32,717,100	\$2,665,229	\$172,659,231	\$9,124,754
\$ 250,000 - \$ 499,999	1,493	\$511,491,857	\$81,936,814	\$4,225,402	\$425,989,409	\$20,871,395
\$ 500,000 - \$ 999,999	566	\$385,595,434	\$53,482,160	\$1,667,983	\$331,076,880	\$11,522,147
\$1,000,000 and Over	395	\$3,252,250,277	\$126,699,768	\$1,302,660	\$3,124,247,849	\$8,388,324
Total	1,005,162	\$26,671,246,493	\$2,202,357,017	\$2,575,158,013	\$23,637,138,832	\$737,920,153

TABLE 13-A
TAX CREDITS CLAIMED ON TOTAL PAY AND NO-PAY RETURNS

AGI Class	Number	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Tuition and Textbook Tax Credit	Out-of-State Tax Credit
\$ 0 or Less	58,373	\$39,343	\$38,522	\$777,020	\$36,911	\$5,966
\$ 1 - \$ 2,999	75,338	\$17,115	\$20,072	\$737,424	\$3,284	\$933
\$ 3,000 - \$ 4,999	65,581	\$14,667	\$19,113	\$1,440,626	\$4,598	\$2,009
\$ 5,000 - \$ 9,999	170,459	\$80,783	\$66,429	\$8,307,314	\$45,777	\$44,718
\$ 10,000 - \$ 19,999	315,860	\$523,716	\$210,229	\$29,685,065	\$410,853	\$750,204
\$ 20,000 - \$ 29,999	300,205	\$1,721,176	\$173,281	\$21,460,690	\$1,156,278	\$3,027,549
\$ 30,000 - \$ 39,999	273,584	\$1,392,718	\$139,490	\$7,679,542	\$1,989,616	\$5,774,814
\$ 40,000 - \$ 49,999	214,873	\$271,301	\$60,503	\$992,528	\$2,148,918	\$7,063,703
\$ 50,000 - \$ 59,999	153,827	\$0	\$0	\$14,360	\$1,953,514	\$7,156,987
\$ 60,000 - \$ 74,999	141,015	\$0	\$0	\$0	\$2,185,688	\$9,067,016
\$ 75,000 - \$ 99,999	111,906	\$0	\$0	\$0	\$2,052,182	\$9,925,331
\$ 100,000 - \$ 124,999	50,630	\$0	\$0	\$0	\$1,035,690	\$6,088,963
\$ 125,000 - \$ 149,999	26,353	\$0	\$0	\$0	\$580,171	\$4,080,753
\$ 150,000 - \$ 199,999	26,597	\$0	\$0	\$0	\$611,300	\$5,390,725
\$ 200,000 - \$ 249,999	13,277	\$0	\$0	\$0	\$334,880	\$3,345,509
\$ 250,000 - \$ 499,999	22,633	\$0	\$0	\$0	\$528,142	\$8,543,590
\$ 500,000 - \$ 999,999	9,247	\$0	\$0	\$0	\$209,083	\$8,016,856
\$1,000,000 and Over	7,950	\$0	\$0	\$0	\$69,782	\$15,442,281
Total	2,037,708	\$4,060,819	\$727,639	\$71,094,569	\$15,356,667	\$93,727,907

TABLE 13-A (Continued)
TAX CREDITS CLAIMED ON TOTAL PAY AND NO-PAY RETURNS

AGI Class	Number	Fuel Tax Credit	Firefighter/EMS/Reserve Peace Officer Tax Credit	Taxpayers Trust Fund Tax Credit	Other Nonrefundable Tax Credits	Other Refundable Tax Credits
\$ 0 or Less	58,373	\$343,483	\$11,500	\$10,603	\$8,404,629	\$865,344
\$ 1 - \$ 2,999	75,338	\$45,019	\$4,818	\$9,607	\$2,555	\$5,964
\$ 3,000 - \$ 4,999	65,581	\$43,017	\$6,038	\$21,893	\$1,080	\$10,957
\$ 5,000 - \$ 9,999	170,459	\$124,115	\$30,108	\$831,126	\$15,544	\$107,690
\$ 10,000 - \$ 19,999	315,860	\$302,629	\$104,950	\$3,258,327	\$158,173	\$342,511
\$ 20,000 - \$ 29,999	300,205	\$286,653	\$166,237	\$4,186,092	\$457,448	\$103,128
\$ 30,000 - \$ 39,999	273,584	\$255,170	\$267,387	\$4,225,849	\$779,955	\$192,227
\$ 40,000 - \$ 49,999	214,873	\$190,822	\$281,713	\$3,341,509	\$989,873	\$285,582
\$ 50,000 - \$ 59,999	153,827	\$146,826	\$190,659	\$2,410,024	\$1,158,523	\$168,586
\$ 60,000 - \$ 74,999	141,015	\$145,273	\$150,746	\$2,236,228	\$1,734,821	\$247,953
\$ 75,000 - \$ 99,999	111,906	\$171,073	\$88,336	\$1,815,231	\$2,734,997	\$212,267
\$ 100,000 - \$ 124,999	50,630	\$92,305	\$25,137	\$836,307	\$2,537,696	\$180,561
\$ 125,000 - \$ 149,999	26,353	\$54,217	\$19,833	\$436,103	\$1,805,454	\$176,887
\$ 150,000 - \$ 199,999	26,597	\$68,271	\$9,184	\$444,787	\$3,752,616	\$231,192
\$ 200,000 - \$ 249,999	13,277	\$31,280	\$4,392	\$222,271	\$3,216,478	\$600,174
\$ 250,000 - \$ 499,999	22,633	\$91,957	\$4,509	\$379,437	\$10,962,511	\$1,218,876
\$ 500,000 - \$ 999,999	9,247	\$30,258	\$460	\$153,865	\$12,822,976	\$3,592,285
\$1,000,000 and Over	7,950	\$26,672	\$100	\$126,155	\$86,334,143	\$8,543,420
Total	2,037,708	\$2,449,040	\$1,366,107	\$24,945,414	\$137,869,472	\$17,085,604

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

2014 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	120,039	\$-1,929,939,770	\$848,695,663	\$0	246,509	24,437	\$-3,143,242
\$ 1 - \$ 1,515	49,650	\$191,746,868	\$15,391,495	\$38,853,174	72,249	7,359	\$-1,301,981
\$ 1,516 - \$ 3,030	59,944	\$326,939,802	\$25,060,523	\$137,663,740	85,479	8,636	\$-1,945,031
\$ 3,031 - \$ 6,060	123,812	\$1,012,742,583	\$70,888,152	\$563,221,413	181,735	24,130	\$-6,334,263
\$ 6,061 - \$13,635	287,543	\$4,083,495,242	\$294,133,575	\$2,798,694,206	424,949	87,194	\$15,432,336
\$ 13,636 - \$22,725	316,651	\$7,576,960,901	\$575,705,485	\$5,755,524,057	437,508	123,029	\$150,837,950
\$ 22,726 - \$30,300	256,387	\$8,616,835,123	\$709,499,605	\$6,785,477,900	330,058	115,995	\$255,269,393
\$ 30,301 - \$45,450	389,502	\$18,297,427,479	\$1,751,937,071	\$14,482,526,137	483,135	217,943	\$651,395,934
\$ 45,451 - \$68,175	244,091	\$17,144,731,323	\$2,001,595,128	\$13,321,198,687	308,554	182,992	\$668,176,063
\$ 68,176 and Over	190,089	\$86,179,988,761	\$15,362,638,090	\$61,121,465,497	276,155	171,928	\$1,472,075,477
Total	2,037,708	\$141,500,928,312	\$21,655,544,787	\$105,004,624,811	2,846,331	963,643	\$3,200,462,636

TABLE 15-A
TOTAL PAY RETURNS BY TAXABLE INCOME

2014 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	593	\$75,769,663	\$86,180,249	\$0	1,124	196	\$699,501
\$ 1 - \$ 1,515	118	\$2,400,843	\$309,170	\$90,977	205	17	\$42,172
\$ 1,516 - \$ 3,030	144	\$2,291,424	\$352,054	\$335,630	221	17	\$41,742
\$ 3,031 - \$ 6,060	23,721	\$204,484,975	\$16,249,169	\$126,836,521	26,429	94	\$486,869
\$ 6,061 - \$13,635	193,971	\$2,820,267,699	\$257,927,552	\$1,936,982,064	246,113	13,598	\$36,185,860
\$ 13,636 - \$22,725	273,693	\$6,620,596,946	\$554,038,317	\$5,018,484,966	355,396	69,867	\$157,492,803
\$ 22,726 - \$30,300	246,404	\$8,274,401,975	\$685,693,256	\$6,524,558,730	315,263	110,015	\$255,665,305
\$ 30,301 - \$45,450	377,009	\$17,675,498,524	\$1,688,129,689	\$14,016,133,916	467,236	212,691	\$651,805,044
\$ 45,451 - \$68,175	234,364	\$16,415,832,878	\$1,912,295,928	\$12,783,285,017	295,283	177,739	\$668,667,800
\$ 68,176 and Over	174,365	\$58,756,380,781	\$11,377,760,173	\$41,440,426,188	249,022	159,724	\$1,482,290,941
Total	1,524,382	\$110,847,925,708	\$16,578,935,557	\$81,847,134,009	1,956,292	743,958	\$3,253,378,037

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

2014 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	119,446	\$-2,005,709,433	\$762,515,414	\$0	245,385	24,241	\$-3,842,743
\$ 1 - \$ 1,515	49,532	\$189,346,025	\$15,082,325	\$38,762,197	72,044	7,342	\$-1,344,153
\$ 1,516 - \$ 3,030	59,800	\$324,648,378	\$24,708,469	\$137,328,110	85,258	8,619	\$-1,986,773
\$ 3,031 - \$ 6,060	100,091	\$808,257,608	\$54,638,983	\$436,384,892	155,306	24,036	\$-6,821,132
\$ 6,061 - \$13,635	93,572	\$1,263,227,543	\$36,206,023	\$861,712,142	178,836	73,596	\$-20,753,524
\$ 13,636 - \$22,725	42,958	\$956,363,955	\$21,667,168	\$737,039,091	82,112	53,162	\$-6,654,853
\$ 22,726 - \$30,300	9,983	\$342,433,148	\$23,806,349	\$260,919,170	14,795	5,980	\$-395,912
\$ 30,301 - \$45,450	12,493	\$621,928,955	\$63,807,382	\$466,392,221	15,899	5,252	\$-409,110
\$ 45,451 - \$68,175	9,727	\$728,898,445	\$89,299,200	\$537,913,670	13,271	5,253	\$-491,737
\$ 68,176 and Over	15,724	\$27,423,607,980	\$3,984,877,917	\$19,681,039,309	27,133	12,204	\$-10,215,464
Total	513,326	\$30,653,002,604	\$5,076,609,230	\$23,157,490,802	890,039	219,685	\$-52,915,401

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

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	52,846	\$-1,509,174,534	\$2,497,650	115,144	8,823	\$-1,241,625
\$ 1 - \$ 2,999	69,373	\$111,751,834	\$32,751,508	100,757	7,300	\$-720,730
\$ 3,000 - \$ 4,999	60,540	\$243,059,368	\$122,007,015	84,823	8,105	\$-1,424,715
\$ 5,000 - \$ 9,999	157,269	\$1,176,900,673	\$782,176,999	225,798	30,793	\$-5,274,972
\$ 10,000 - \$ 19,999	291,251	\$4,345,114,901	\$3,240,559,755	431,473	102,212	\$33,166,142
\$ 20,000 - \$ 29,999	276,458	\$6,906,533,530	\$5,406,860,944	385,735	117,979	\$164,921,238
\$ 30,000 - \$ 39,999	251,974	\$8,784,088,489	\$7,001,966,882	329,266	123,174	\$289,548,000
\$ 40,000 - \$ 49,999	197,309	\$8,826,494,780	\$7,010,014,916	248,867	107,843	\$330,025,548
\$ 50,000 - \$ 59,999	139,572	\$7,630,216,732	\$5,997,488,018	174,870	86,463	\$302,212,289
\$ 60,000 - \$ 74,999	124,743	\$8,320,706,636	\$6,444,954,385	158,435	86,965	\$346,269,782
\$ 75,000 - \$ 99,999	94,781	\$8,107,046,649	\$6,173,936,389	123,713	74,880	\$357,282,509
\$ 100,000 - \$ 124,999	40,936	\$4,540,647,891	\$3,401,010,203	55,330	35,286	\$212,655,621
\$ 125,000 - \$ 149,999	20,369	\$2,776,895,572	\$2,051,171,022	28,218	17,874	\$134,850,847
\$ 150,000 - \$ 199,999	19,597	\$3,363,216,979	\$2,452,061,802	27,885	17,551	\$167,853,718
\$ 200,000 - \$ 249,999	9,130	\$2,030,148,779	\$1,457,372,118	13,229	8,322	\$102,722,246
\$ 250,000 - \$ 499,999	13,878	\$4,691,077,247	\$3,278,911,823	20,283	13,164	\$239,250,353
\$ 500,000 - \$ 999,999	4,399	\$2,943,014,725	\$1,989,091,801	6,534	4,446	\$142,797,653
\$1,000,000 and Over	1,922	\$4,834,938,533	\$3,252,190,450	3,025	1,648	\$175,892,310
Total	1,826,347	\$78,122,678,784	\$60,097,023,680	2,533,385	852,828	\$2,990,786,214

TABLE 2-B RESIDENT PAY RETURNS

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	440	\$-61,465,848	\$1,342,313	731	126	\$351,418
\$ 1 - \$ 2,999	459	\$682,720	\$2,480,984	589	60	\$63,512
\$ 3,000 - \$ 4,999	859	\$3,697,159	\$4,860,392	950	83	\$42,871
\$ 5,000 - \$ 9,999	48,206	\$400,027,163	\$315,664,701	51,546	1,274	\$2,720,192
\$ 10,000 - \$ 19,999	198,567	\$3,011,363,089	\$2,377,490,784	234,553	20,186	\$56,489,543
\$ 20,000 - \$ 29,999	247,482	\$6,225,375,804	\$4,975,222,985	322,969	79,847	\$169,098,396
\$ 30,000 - \$ 39,999	246,584	\$8,599,215,311	\$6,919,346,485	318,668	120,111	\$289,908,141
\$ 40,000 - \$ 49,999	194,102	\$8,683,348,571	\$6,940,607,609	243,317	106,708	\$330,298,823
\$ 50,000 - \$ 59,999	137,256	\$7,503,233,963	\$5,927,740,029	171,121	85,666	\$302,386,594
\$ 60,000 - \$ 74,999	122,559	\$8,174,710,562	\$6,360,690,932	154,958	86,038	\$346,463,708
\$ 75,000 - \$ 99,999	93,021	\$7,956,296,961	\$6,081,018,198	120,883	73,995	\$357,497,750
\$ 100,000 - \$ 124,999	40,166	\$4,454,630,117	\$3,348,265,278	53,977	34,849	\$212,767,897
\$ 125,000 - \$ 149,999	19,967	\$2,721,816,524	\$2,017,949,094	27,515	17,598	\$134,945,440
\$ 150,000 - \$ 199,999	19,226	\$3,299,302,263	\$2,413,702,354	27,209	17,307	\$168,059,192
\$ 200,000 - \$ 249,999	8,909	\$1,980,742,027	\$1,429,145,892	12,797	8,203	\$103,179,771
\$ 250,000 - \$ 499,999	13,537	\$4,571,422,043	\$3,208,862,590	19,634	12,914	\$239,923,831
\$ 500,000 - \$ 999,999	4,264	\$2,849,253,687	\$1,934,408,592	6,260	4,356	\$144,039,706
\$1,000,000 and Over	1,811	\$4,478,008,331	\$3,033,882,616	2,796	1,560	\$181,141,250
Total	1,397,415	\$74,851,660,447	\$57,292,681,828	1,770,473	670,881	\$3,039,378,035

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

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	52,406	\$-1,447,708,686	\$1,155,337	114,413	8,697	\$-1,593,043
\$ 1 - \$ 2,999	68,914	\$111,069,114	\$30,270,524	100,168	7,240	\$-784,242
\$ 3,000 - \$ 4,999	59,681	\$239,362,209	\$117,146,623	83,873	8,022	\$-1,467,586
\$ 5,000 - \$ 9,999	109,063	\$776,873,510	\$466,512,298	174,252	29,519	\$-7,995,164
\$ 10,000 - \$ 19,999	92,684	\$1,333,751,812	\$863,068,971	196,920	82,026	\$-23,323,401
\$ 20,000 - \$ 29,999	28,976	\$681,157,726	\$431,637,959	62,766	38,132	\$-4,177,158
\$ 30,000 - \$ 39,999	5,390	\$184,873,178	\$82,620,397	10,598	3,063	\$-360,141
\$ 40,000 - \$ 49,999	3,207	\$143,146,209	\$69,407,307	5,550	1,135	\$-273,275
\$ 50,000 - \$ 59,999	2,316	\$126,982,769	\$69,747,989	3,749	797	\$-174,305
\$ 60,000 - \$ 74,999	2,184	\$145,996,074	\$84,263,453	3,477	927	\$-193,926
\$ 75,000 - \$ 99,999	1,760	\$150,749,688	\$92,918,191	2,830	885	\$-215,241
\$ 100,000 - \$ 124,999	770	\$86,017,774	\$52,744,925	1,353	437	\$-112,276
\$ 125,000 - \$ 149,999	402	\$55,079,048	\$33,221,928	703	276	\$-94,593
\$ 150,000 - \$ 199,999	371	\$63,914,716	\$38,359,448	676	244	\$-205,474
\$ 200,000 - \$ 249,999	221	\$49,406,752	\$28,226,226	432	119	\$-457,525
\$ 250,000 - \$ 499,999	341	\$119,655,204	\$70,049,233	649	250	\$-673,478
\$ 500,000 - \$ 999,999	135	\$93,761,038	\$54,683,209	274	90	\$-1,242,053
\$1,000,000 and Over	111	\$356,930,202	\$218,307,834	229	88	\$-5,248,940
Total	428,932	\$3,271,018,337	\$2,804,341,852	762,912	181,947	\$-48,591,821

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

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	25,426	\$215,288,258	\$159,888,731	25,484	85	\$1,184,051
\$ 10,000 - \$ 19,999	103,254	\$1,544,959,285	\$1,224,245,569	110,748	4,473	\$29,405,756
\$ 20,000 - \$ 29,999	117,527	\$2,949,130,695	\$2,370,157,975	151,127	35,354	\$78,151,799
\$ 30,000 - \$ 39,999	101,434	\$3,522,684,795	\$2,836,264,347	133,436	41,505	\$117,371,840
\$ 40,000 - \$ 49,999	67,302	\$3,000,718,517	\$2,385,986,531	87,488	24,700	\$113,347,764
\$ 50,000 - \$ 59,999	40,655	\$2,217,589,155	\$1,729,659,960	53,253	14,276	\$87,877,078
\$ 60,000 - \$ 74,999	31,910	\$2,121,573,554	\$1,618,436,478	42,676	11,096	\$87,738,516
\$ 75,000 - \$ 99,999	20,829	\$1,773,519,227	\$1,319,684,087	28,487	6,721	\$76,980,419
\$ 100,000 - \$ 124,999	7,742	\$856,659,706	\$627,341,372	10,974	2,330	\$39,703,986
\$ 125,000 - \$ 149,999	3,467	\$472,428,462	\$343,501,071	5,113	1,038	\$22,963,975
\$ 150,000 - \$ 199,999	3,184	\$544,802,854	\$394,461,451	4,723	896	\$27,431,829
\$ 200,000 - \$ 249,999	1,301	\$288,504,706	\$207,456,461	1,929	369	\$15,133,888
\$ 250,000 - \$ 499,999	1,910	\$640,302,247	\$454,310,851	2,843	468	\$34,207,885
\$ 500,000 - \$ 999,999	516	\$342,395,716	\$234,138,604	769	119	\$16,902,782
\$1,000,000 And Over	236	\$537,576,879	\$357,311,188	339	58	\$21,768,622
Total	526,693	\$21,028,134,056	\$16,262,844,676	659,389	143,488	\$770,170,190

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

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	20,571	\$-503,821,760	\$114,675	31,995	1,319	\$-417,326
\$ 1 - \$ 2,999	43,012	\$73,624,214	\$10,441,462	52,903	4,224	\$-481,283
\$ 3,000 - \$ 4,999	40,459	\$162,327,863	\$77,882,653	49,096	5,524	\$-1,048,102
\$ 5,000 - \$ 9,999	73,844	\$522,164,771	\$336,010,232	99,516	20,628	\$-6,217,804
\$ 10,000 - \$ 19,999	57,077	\$829,132,112	\$575,568,457	107,929	60,026	\$-18,459,161
\$ 20,000 - \$ 29,999	15,836	\$365,685,832	\$241,056,833	30,333	24,142	\$-2,603,530
\$ 30,000 - \$ 39,999	2,083	\$71,489,156	\$25,798,712	3,564	848	\$-87,504
\$ 40,000 - \$ 49,999	1,249	\$55,774,250	\$21,836,526	1,966	183	\$-46,492
\$ 50,000 - \$ 59,999	812	\$44,492,840	\$19,168,661	1,228	101	\$-15,151
\$ 60,000 - \$ 74,999	740	\$49,455,061	\$24,984,344	1,070	123	\$-43,779
\$ 75,000 - \$ 99,999	464	\$39,400,655	\$21,449,842	675	89	\$-22,403
\$ 100,000 - \$ 124,999	152	\$16,933,156	\$9,457,206	223	36	\$-9,591
\$ 125,000 - \$ 149,999	73	\$9,970,925	\$5,608,231	109	25	\$-11,815
\$ 150,000 - \$ 199,999	69	\$11,784,225	\$5,809,414	106	13	\$-38,740
\$ 200,000 - \$ 249,999	39	\$8,718,229	\$4,747,884	55	10	\$-7,435
\$ 250,000 - \$ 499,999	47	\$16,038,128	\$9,113,134	66	15	\$-36,828
\$ 500,000 - \$ 999,999	28	\$19,154,458	\$11,470,789	41	3	\$-4,293
\$1,000,000 and Over	14	\$35,532,563	\$21,523,500	24	5	\$-388,723
Total	256,569	\$1,827,856,678	\$1,422,042,555	380,899	117,314	\$-29,939,960

TABLE 6-B
RESIDENT MARRIED JOINT PAY RETURNS

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	93	\$-58,492,682	\$325,480	217	73	\$252,130
\$ 10,000 - \$ 19,999	4,907	\$85,596,354	\$54,800,530	13,937	965	\$773,405
\$ 20,000 - \$ 29,999	14,744	\$377,042,542	\$266,956,680	39,029	9,097	\$6,191,635
\$ 30,000 - \$ 39,999	18,943	\$660,961,830	\$499,778,260	46,565	20,931	\$16,100,655
\$ 40,000 - \$ 49,999	14,826	\$663,360,799	\$509,862,386	35,354	16,809	\$21,613,327
\$ 50,000 - \$ 59,999	11,506	\$630,118,671	\$484,451,616	26,837	12,947	\$23,123,206
\$ 60,000 - \$ 74,999	11,954	\$800,286,099	\$613,654,805	27,545	14,061	\$31,523,349
\$ 75,000 - \$ 99,999	11,561	\$995,755,730	\$757,974,769	26,370	14,157	\$42,310,377
\$ 100,000 - \$ 124,999	6,038	\$671,750,393	\$504,456,607	13,843	7,891	\$30,177,458
\$ 125,000 - \$ 149,999	3,274	\$446,702,275	\$329,781,657	7,510	4,045	\$20,701,685
\$ 150,000 - \$ 199,999	3,463	\$595,633,173	\$432,109,812	8,047	4,548	\$28,169,488
\$ 200,000 - \$ 249,999	1,722	\$383,769,687	\$273,278,617	4,015	2,292	\$18,543,227
\$ 250,000 - \$ 499,999	2,851	\$967,563,022	\$672,812,461	6,526	4,259	\$48,286,781
\$ 500,000 - \$ 999,999	1,010	\$674,254,146	\$447,481,975	2,285	1,473	\$32,628,957
\$1,000,000 And Over	480	\$1,095,136,886	\$726,584,190	1,121	559	\$44,737,126
Total	107,372	\$8,989,438,925	\$6,574,309,845	259,201	114,107	\$365,132,806

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

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	18,633	\$-869,034,263	\$281,358	62,354	5,946	\$-1,077,701
\$ 1 - \$ 2,999	6,367	\$9,448,308	\$57,529	21,746	1,633	\$-201,884
\$ 3,000 - \$ 4,999	4,672	\$18,747,254	\$189,995	15,782	1,249	\$-204,542
\$ 5,000 - \$ 9,999	12,699	\$95,730,192	\$33,146,578	41,868	4,251	\$-1,012,182
\$ 10,000 - \$ 19,999	22,726	\$327,941,002	\$180,338,389	70,444	14,595	\$-3,692,431
\$ 20,000 - \$ 29,999	9,811	\$234,847,388	\$141,729,875	28,035	11,713	\$-1,355,224
\$ 30,000 - \$ 39,999	1,698	\$57,503,958	\$19,491,144	5,121	1,540	\$-151,106
\$ 40,000 - \$ 49,999	715	\$31,806,487	\$8,394,554	2,171	447	\$-28,889
\$ 50,000 - \$ 59,999	439	\$24,095,222	\$8,205,427	1,350	207	\$-58,373
\$ 60,000 - \$ 74,999	435	\$29,008,321	\$11,344,427	1,285	293	\$-40,897
\$ 75,000 - \$ 99,999	439	\$37,885,163	\$18,291,719	1,204	293	\$-52,065
\$ 100,000 - \$ 124,999	288	\$32,338,912	\$17,356,098	749	235	\$-51,417
\$ 125,000 - \$ 149,999	163	\$22,455,383	\$12,337,677	403	137	\$-29,200
\$ 150,000 - \$ 199,999	159	\$27,303,420	\$15,992,236	408	140	\$-43,211
\$ 200,000 - \$ 249,999	110	\$24,584,192	\$13,186,108	284	75	\$-140,534
\$ 250,000 - \$ 499,999	182	\$63,813,374	\$34,062,867	457	148	\$-122,603
\$ 500,000 - \$ 999,999	79	\$55,961,058	\$30,838,277	197	67	\$-183,037
\$1,000,000 and Over	64	\$232,012,614	\$136,969,454	160	56	\$-3,233,215
Total	79,679	\$456,447,985	\$682,213,712	254,018	43,025	\$-11,678,511

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

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	348	\$-1,170,783	\$1,045,281	536	54	\$93,861
\$ 1 - \$ 2,999	453	\$670,525	\$2,479,920	578	58	\$61,147
\$ 3,000 - \$ 4,999	853	\$3,673,888	\$4,834,671	940	83	\$39,935
\$ 5,000 - \$ 9,999	22,791	\$182,971,988	\$155,774,307	26,061	1,190	\$1,546,869
\$ 10,000 - \$ 19,999	90,406	\$1,380,807,450	\$1,098,444,685	109,868	14,748	\$26,310,382
\$ 20,000 - \$ 29,999	115,211	\$2,899,202,567	\$2,338,108,330	132,813	35,396	\$84,754,962
\$ 30,000 - \$ 39,999	126,207	\$4,415,568,686	\$3,583,303,878	138,667	57,675	\$156,435,646
\$ 40,000 - \$ 49,999	111,974	\$5,019,269,255	\$4,044,758,692	120,475	65,199	\$195,337,732
\$ 50,000 - \$ 59,999	85,095	\$4,655,526,137	\$3,713,628,453	91,031	58,443	\$191,386,310
\$ 60,000 - \$ 74,999	78,695	\$5,252,850,909	\$4,128,599,649	84,737	60,881	\$227,201,843
\$ 75,000 - \$ 99,999	60,631	\$5,187,022,004	\$4,003,359,342	66,026	53,117	\$238,206,954
\$ 100,000 - \$ 124,999	26,386	\$2,926,220,018	\$2,216,467,299	29,160	24,628	\$142,886,453
\$ 125,000 - \$ 149,999	13,226	\$1,802,685,787	\$1,344,666,366	14,892	12,515	\$91,279,780
\$ 150,000 - \$ 199,999	12,579	\$2,158,866,236	\$1,587,131,091	14,439	11,863	\$112,457,875
\$ 200,000 - \$ 249,999	5,886	\$1,308,467,634	\$948,410,814	6,853	5,542	\$69,502,656
\$ 250,000 - \$ 499,999	8,776	\$2,963,556,774	\$2,081,739,278	10,265	8,187	\$157,429,165
\$ 500,000 - \$ 999,999	2,738	\$1,832,603,825	\$1,252,788,013	3,206	2,764	\$94,507,967
\$1,000,000 and Over	1,095	\$2,845,294,566	\$1,949,987,238	1,336	943	\$114,635,502
Total	763,350	\$44,834,087,466	\$34,455,527,307	851,883	413,286	\$1,904,075,039

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

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	13,202	\$-74,852,663	\$759,304	20,064	1,432	\$-98,016
\$ 1 - \$ 2,999	19,535	\$27,996,592	\$19,771,533	25,519	1,383	\$-101,075
\$ 3,000 - \$ 4,999	14,550	\$58,287,092	\$39,073,975	18,995	1,249	\$-214,942
\$ 5,000 - \$ 9,999	22,520	\$158,978,547	\$97,355,488	32,868	4,640	\$-765,178
\$ 10,000 - \$ 19,999	12,881	\$176,678,698	\$107,162,125	18,547	7,405	\$-1,171,809
\$ 20,000 - \$ 29,999	3,329	\$80,624,506	\$48,851,251	4,398	2,277	\$-218,404
\$ 30,000 - \$ 39,999	1,609	\$55,880,064	\$37,330,541	1,913	675	\$-121,531
\$ 40,000 - \$ 49,999	1,243	\$55,565,472	\$39,176,227	1,413	505	\$-197,894
\$ 50,000 - \$ 59,999	1,065	\$58,394,707	\$42,373,901	1,171	489	\$-100,781
\$ 60,000 - \$ 74,999	1,009	\$67,532,692	\$47,934,682	1,122	511	\$-109,250
\$ 75,000 - \$ 99,999	857	\$73,463,870	\$53,176,630	951	503	\$-140,773
\$ 100,000 - \$ 124,999	330	\$36,745,706	\$25,931,621	381	166	\$-51,268
\$ 125,000 - \$ 149,999	166	\$22,652,740	\$15,276,020	191	114	\$-53,578
\$ 150,000 - \$ 199,999	143	\$24,827,071	\$16,557,798	162	91	\$-123,523
\$ 200,000 - \$ 249,999	72	\$16,104,331	\$10,292,234	93	34	\$-309,556
\$ 250,000 - \$ 499,999	112	\$39,803,702	\$26,873,232	126	87	\$-514,047
\$ 500,000 - \$ 999,999	28	\$18,645,522	\$12,374,143	36	20	\$-1,054,723
\$1,000,000 and Over	33	\$89,385,025	\$59,814,880	45	27	\$-1,627,002
Total	92,684	\$986,713,674	\$700,085,585	127,995	21,608	\$-6,973,350

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

County	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
ADAIR	5,038	\$164,592,116	\$134,128,666	7,420	2,359	\$5,693,839
ADAMS	2,483	\$79,192,356	\$67,806,000	3,737	1,129	\$2,991,325
ALLAMAKEE	8,392	\$254,102,278	\$211,883,651	12,332	4,196	\$8,131,806
APPANOOSE	6,780	\$194,949,510	\$156,505,957	10,207	3,180	\$6,550,644
AUDUBON	3,571	\$146,948,443	\$116,395,461	5,376	1,444	\$5,116,810
BENTON	15,690	\$639,093,176	\$495,390,408	21,520	6,991	\$25,127,631
BLACK HAWK	75,351	\$3,116,499,460	\$2,357,655,109	104,271	33,174	\$119,235,158
BOONE	16,100	\$640,796,336	\$494,305,687	22,276	6,875	\$24,905,760
BREMER	14,798	\$618,950,695	\$477,093,764	20,816	6,243	\$24,944,239
BUCHANAN	12,334	\$459,829,015	\$368,551,485	17,028	5,845	\$17,429,046
BUENA VISTA	12,175	\$447,512,857	\$353,984,701	17,140	7,175	\$16,783,974
BUTLER	8,938	\$310,642,027	\$250,459,819	13,055	3,991	\$11,952,078
CALHOUN	5,609	\$197,805,194	\$157,707,867	8,353	2,270	\$7,618,633
CARROLL	13,483	\$546,674,499	\$434,077,143	18,708	5,964	\$21,615,253
CASS	8,118	\$288,556,623	\$229,901,238	12,013	3,527	\$10,814,814
CEDAR	11,387	\$458,103,941	\$356,389,024	15,931	4,822	\$18,025,384
CERRO GORDO	26,292	\$1,084,298,506	\$831,368,328	37,146	10,376	\$42,082,812
CHEROKEE	7,361	\$282,891,615	\$229,718,127	10,661	2,905	\$11,710,821
CHICKASAW	7,609	\$311,777,720	\$248,370,011	10,667	3,334	\$12,234,831
CLARKE	5,328	\$169,811,420	\$134,458,763	7,722	2,883	\$5,845,433
CLAY	10,669	\$423,855,298	\$324,502,754	14,954	4,438	\$16,031,493
CLAYTON	10,485	\$358,240,001	\$292,478,291	15,348	4,311	\$11,918,083
CLINTON	28,078	\$1,014,444,317	\$789,071,082	40,166	12,711	\$37,728,667

(Continued)

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

County	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CRAWFORD	9,664	\$348,527,906	\$276,425,964	14,110	6,040	\$13,217,475
DALLAS	44,175	\$2,861,564,327	\$2,133,137,473	57,602	23,637	\$120,207,264
DAVIS	4,463	\$149,200,581	\$124,344,534	6,743	2,775	\$5,929,966
DECATUR	3,906	\$110,671,517	\$86,018,918	5,827	1,854	\$3,403,550
DELAWARE	10,947	\$386,624,279	\$314,530,370	15,159	4,965	\$14,968,707
DES MOINES	24,517	\$912,204,548	\$705,781,951	35,561	11,248	\$33,507,106
DICKINSON	11,510	\$536,046,553	\$408,263,244	16,981	3,919	\$20,092,844
DUBUQUE	61,007	\$2,570,703,806	\$1,946,429,740	83,129	27,059	\$94,554,012
EMMET	5,703	\$200,109,521	\$159,714,088	8,198	2,555	\$7,007,788
FAYETTE	11,456	\$375,310,233	\$298,976,241	16,715	4,965	\$13,834,379
FLOYD	9,290	\$336,414,386	\$268,347,239	13,366	4,247	\$12,933,357
FRANKLIN	5,815	\$258,057,051	\$194,524,675	8,562	3,050	\$8,694,052
FREMONT	4,003	\$155,664,041	\$120,441,394	5,914	1,758	\$5,180,210
GREENE	5,325	\$186,175,332	\$146,324,717	7,903	2,379	\$6,870,943
GRUNDY	7,499	\$326,985,434	\$248,061,203	10,607	3,092	\$12,975,167
GUTHRIE	6,312	\$241,382,104	\$185,025,436	9,363	2,759	\$9,060,004
HAMILTON	8,982	\$372,588,431	\$285,771,970	13,006	4,157	\$13,798,914
HANCOCK	6,720	\$254,035,460	\$204,969,423	9,580	2,935	\$10,276,067
HARDIN	10,390	\$378,383,449	\$298,472,977	15,029	4,499	\$14,615,824
HARRISON	8,497	\$334,577,118	\$259,051,397	12,077	3,852	\$9,753,391
HENRY	11,388	\$404,198,946	\$315,921,636	16,270	5,310	\$14,739,141
HOWARD	5,964	\$210,602,806	\$167,596,211	8,456	2,721	\$6,932,610
HUMBOLDT	5,907	\$247,230,600	\$190,511,555	8,574	2,732	\$9,846,068

(Continued)

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

County	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
IDA	4,386	\$189,097,787	\$146,967,765	6,314	1,883	\$7,226,744
IOWA	10,694	\$424,206,133	\$331,991,303	14,757	4,745	\$16,302,050
JACKSON	11,898	\$396,383,103	\$319,482,871	16,992	5,009	\$15,064,412
JASPER	21,152	\$788,701,343	\$608,679,366	29,855	9,375	\$30,034,154
JEFFERSON	8,828	\$381,635,093	\$288,432,904	12,871	3,377	\$14,298,215
JOHNSON	80,039	\$4,030,302,812	\$3,052,359,946	103,047	32,421	\$166,653,342
JONES	11,442	\$418,210,693	\$331,003,941	16,395	4,861	\$16,013,385
KEOKUK	5,827	\$200,014,454	\$161,564,916	8,577	2,651	\$7,725,585
KOSSUTH	9,563	\$382,311,134	\$295,546,033	13,930	3,867	\$14,098,591
LEE	19,350	\$688,890,766	\$539,344,564	28,336	8,698	\$24,814,956
LINN	132,737	\$6,300,969,935	\$4,886,936,898	179,329	60,142	\$246,290,220
LOUISA	6,468	\$222,095,700	\$178,185,488	9,120	3,294	\$8,409,893
LUCAS	4,911	\$152,803,895	\$123,467,691	7,159	2,410	\$5,762,709
LYON	7,044	\$287,583,310	\$232,163,678	9,811	3,803	\$11,102,504
MADISON	9,196	\$379,011,293	\$308,546,794	12,742	4,560	\$16,400,984
MAHASKA	12,305	\$464,227,516	\$359,112,582	17,524	5,961	\$17,111,525
MARION	19,416	\$787,740,388	\$610,157,904	27,207	9,278	\$30,579,303
MARSHALL	22,726	\$837,374,323	\$644,846,417	32,828	12,653	\$30,741,429
MILLS	8,188	\$347,896,136	\$265,695,355	11,547	3,961	\$8,888,329
MITCHELL	6,459	\$248,560,832	\$201,452,293	9,340	2,837	\$9,482,419
MONONA	5,043	\$183,489,708	\$145,757,195	7,525	2,120	\$7,038,814
MONROE	4,202	\$140,999,983	\$115,315,975	6,184	1,983	\$5,562,552
MONTGOMERY	6,104	\$204,957,701	\$165,536,590	8,858	2,665	\$7,634,707

(Continued)

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

County	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
MUSCATINE	25,813	\$1,014,941,764	\$795,295,758	35,947	13,059	\$40,050,247
O'BRIEN	8,931	\$327,943,348	\$265,510,197	12,648	3,865	\$12,735,552
OSCEOLA	3,815	\$128,933,469	\$107,056,985	5,484	1,941	\$4,743,205
PAGE	8,321	\$303,461,488	\$238,166,413	12,178	3,553	\$10,937,535
PALO ALTO	5,442	\$192,386,425	\$154,936,701	7,898	2,353	\$7,399,932
PLYMOUTH	15,580	\$660,858,846	\$525,411,456	21,617	7,513	\$26,655,004
POCAHONTAS	4,269	\$155,411,762	\$125,233,911	6,361	1,810	\$5,872,396
POLK	278,586	\$14,050,713,000	\$10,532,545,393	369,252	138,527	\$565,329,995
POTTAWATTAMIE	53,020	\$2,099,869,899	\$1,571,660,314	74,661	26,615	\$50,699,456
POWESHIEK	10,789	\$410,259,556	\$319,470,639	15,570	4,504	\$15,539,428
RINGGOLD	2,609	\$95,270,293	\$77,586,496	4,003	1,233	\$3,653,329
SAC	6,304	\$230,418,412	\$182,104,285	9,218	2,644	\$8,950,891
SCOTT	101,675	\$4,862,755,017	\$3,646,478,065	140,795	48,249	\$188,235,101
SHELBY	7,420	\$284,048,692	\$229,701,454	10,648	3,137	\$10,629,855
SIOUX	19,957	\$891,025,493	\$730,465,172	27,315	11,781	\$37,705,470
STORY	48,535	\$2,204,841,676	\$1,671,651,283	63,547	18,366	\$87,970,704
TAMA	9,829	\$344,892,188	\$269,649,738	14,369	4,733	\$12,944,365
TAYLOR	3,371	\$98,298,853	\$82,004,489	5,059	1,565	\$3,424,258
UNION	6,943	\$225,389,129	\$180,361,785	10,187	3,182	\$8,280,284
VAN BUREN	3,913	\$122,682,392	\$98,896,810	6,018	1,938	\$4,233,547
WAPELLO	18,961	\$657,414,433	\$521,480,975	27,581	9,995	\$24,877,005
WARREN	28,582	\$1,292,814,979	\$983,183,241	38,738	13,699	\$51,464,798
WASHINGTON	13,258	\$498,311,687	\$389,257,682	18,886	6,567	\$17,754,080

(Continued)

TABLE 10-B
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY

County	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
WAYNE	3,325	\$104,199,481	\$85,588,857	5,050	1,792	\$3,516,275
WEBSTER	20,540	\$777,137,246	\$602,575,775	29,270	9,519	\$29,287,723
WINNEBAGO	6,760	\$234,464,693	\$184,714,842	9,681	2,743	\$8,310,433
WINNESHIEK	12,147	\$447,055,771	\$353,201,540	17,102	4,724	\$16,389,701
WOODBURY	58,131	\$2,150,883,135	\$1,668,002,487	80,853	32,522	\$73,291,660
WORTH	4,610	\$164,420,838	\$128,824,822	6,591	1,896	\$5,619,215
WRIGHT	7,424	\$267,284,949	\$212,611,954	11,031	3,598	\$10,160,575
Total	1,826,347	\$78,122,678,784	\$60,097,023,680	2,533,385	852,828	\$2,990,786,214

TABLE 11-B

RESIDENT PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS

AGI Class	Number	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ 0 or Less	13,575	\$-707,584,644	\$25,842,623	\$115,616,498	\$2,017,490	\$-375,429
\$ 1 - \$ 2,999	14,781	\$21,545,029	\$-1,354,322	\$15,714,020	\$20,259,786	\$-3,723
\$ 3,000 - \$ 4,999	10,554	\$42,246,293	\$1,672,373	\$16,831,929	\$31,220,925	\$-32,156
\$ 5,000 - \$ 9,999	29,860	\$225,893,451	\$13,169,598	\$72,893,418	\$156,291,765	\$921,930
\$ 10,000 - \$ 19,999	84,896	\$1,299,738,266	\$99,656,971	\$381,488,741	\$863,187,173	\$16,545,539
\$ 20,000 - \$ 29,999	111,440	\$2,809,948,224	\$233,307,426	\$619,998,401	\$2,001,553,685	\$65,564,694
\$ 30,000 - \$ 39,999	131,524	\$4,610,725,645	\$395,875,403	\$775,810,592	\$3,464,393,507	\$143,182,978
\$ 40,000 - \$ 49,999	126,059	\$5,657,725,437	\$530,301,981	\$826,768,064	\$4,316,894,029	\$200,999,462
\$ 50,000 - \$ 59,999	102,256	\$5,598,847,656	\$576,262,899	\$752,402,212	\$4,278,956,028	\$213,616,838
\$ 60,000 - \$ 74,999	99,922	\$6,675,776,754	\$766,422,673	\$852,349,178	\$5,063,600,281	\$270,154,153
\$ 75,000 - \$ 99,999	81,175	\$6,953,184,171	\$897,944,262	\$851,828,508	\$5,212,792,850	\$300,618,132
\$ 100,000 - \$ 124,999	36,714	\$4,073,230,592	\$588,465,885	\$473,300,829	\$3,015,030,250	\$187,902,614
\$ 125,000 - \$ 149,999	18,631	\$2,540,462,464	\$402,451,200	\$282,060,581	\$1,857,914,199	\$121,811,293
\$ 150,000 - \$ 199,999	18,013	\$3,092,321,408	\$541,189,964	\$321,132,592	\$2,232,758,583	\$152,498,988
\$ 200,000 - \$ 249,999	8,473	\$1,884,033,216	\$363,240,393	\$184,053,941	\$1,339,884,169	\$94,277,433
\$ 250,000 - \$ 499,999	12,915	\$4,368,004,739	\$983,760,894	\$365,689,840	\$3,022,521,222	\$220,344,243
\$ 500,000 - \$ 999,999	4,152	\$2,779,586,066	\$725,913,413	\$201,772,687	\$1,856,370,813	\$133,243,874
\$1,000,000 and Over	1,852	\$4,694,159,347	\$1,261,684,647	\$295,885,300	\$3,140,183,174	\$169,665,083
Total	906,792	\$56,619,844,114	\$8,405,808,283	\$7,405,597,331	\$41,875,829,929	\$2,290,935,946

TABLE 12-B**RESIDENT PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS**

AGI Class	Number	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ 0 or Less	39,271	\$-801,589,890	\$8,272,092	\$111,413,803	\$480,160	\$-866,196
\$ 1 - \$ 2,999	54,592	\$90,206,805	\$-2,257	\$80,247,213	\$12,491,722	\$-717,007
\$ 3,000 - \$ 4,999	49,986	\$200,813,075	\$246,434	\$110,600,884	\$90,786,090	\$-1,392,559
\$ 5,000 - \$ 9,999	127,409	\$951,007,222	\$17,756,088	\$308,391,490	\$625,885,234	\$-6,196,902
\$ 10,000 - \$ 19,999	206,355	\$3,045,376,635	\$119,050,044	\$551,466,642	\$2,377,372,582	\$16,620,603
\$ 20,000 - \$ 29,999	165,018	\$4,096,585,306	\$246,151,572	\$446,822,722	\$3,405,307,259	\$99,356,544
\$ 30,000 - \$ 39,999	120,450	\$4,173,362,844	\$316,391,890	\$320,362,398	\$3,537,573,375	\$146,365,022
\$ 40,000 - \$ 49,999	71,250	\$3,168,769,343	\$288,893,945	\$187,606,835	\$2,693,120,887	\$129,026,086
\$ 50,000 - \$ 59,999	37,316	\$2,031,369,076	\$213,269,293	\$100,370,695	\$1,718,531,990	\$88,595,451
\$ 60,000 - \$ 74,999	24,821	\$1,644,929,882	\$195,190,234	\$69,088,024	\$1,381,354,104	\$76,115,629
\$ 75,000 - \$ 99,999	13,606	\$1,153,862,478	\$154,029,876	\$38,964,959	\$961,143,539	\$56,664,377
\$ 100,000 - \$ 124,999	4,222	\$467,417,299	\$69,467,184	\$12,285,771	\$385,979,953	\$24,753,007
\$ 125,000 - \$ 149,999	1,738	\$236,433,108	\$38,392,012	\$4,918,977	\$193,256,823	\$13,039,554
\$ 150,000 - \$ 199,999	1,584	\$270,895,571	\$47,666,337	\$4,485,095	\$219,303,219	\$15,354,730
\$ 200,000 - \$ 249,999	657	\$146,115,563	\$26,863,872	\$1,834,469	\$117,487,949	\$8,444,813
\$ 250,000 - \$ 499,999	963	\$323,072,508	\$64,165,499	\$2,601,744	\$256,390,601	\$18,906,110
\$ 500,000 - \$ 999,999	247	\$163,428,659	\$30,235,186	\$688,560	\$132,720,988	\$9,553,779
\$1,000,000 and Over	70	\$140,779,186	\$28,575,470	\$196,440	\$112,007,276	\$6,227,227
Total	919,555	\$21,502,834,670	\$1,864,614,771	\$2,352,346,721	\$18,221,193,751	\$699,850,268

TABLE 13-B
TAX CREDITS CLAIMED ON RESIDENT PAY AND NO-PAY RETURNS

AGI Class	Number	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Tuition and Textbook Tax Credit	Out-of-State Tax Credit
\$ 0 or Less	52,846	\$34,419	\$36,601	\$744,509	\$36,873	\$3,941
\$ 1 - \$ 2,999	69,373	\$16,124	\$18,820	\$698,131	\$3,007	\$933
\$ 3,000 - \$ 4,999	60,540	\$12,884	\$18,301	\$1,386,667	\$4,095	\$1,252
\$ 5,000 - \$ 9,999	157,269	\$77,603	\$61,856	\$8,018,973	\$44,895	\$44,399
\$ 10,000 - \$ 19,999	291,251	\$506,147	\$197,412	\$28,634,383	\$406,133	\$742,795
\$ 20,000 - \$ 29,999	276,458	\$1,672,250	\$164,076	\$20,568,539	\$1,145,215	\$3,006,856
\$ 30,000 - \$ 39,999	251,974	\$1,350,714	\$132,198	\$7,345,242	\$1,978,286	\$5,741,862
\$ 40,000 - \$ 49,999	197,309	\$261,018	\$56,096	\$938,788	\$2,138,425	\$7,032,921
\$ 50,000 - \$ 59,999	139,572	\$0	\$0	\$13,794	\$1,944,922	\$7,122,620
\$ 60,000 - \$ 74,999	124,743	\$0	\$0	\$0	\$2,175,874	\$9,024,763
\$ 75,000 - \$ 99,999	94,781	\$0	\$0	\$0	\$2,038,863	\$9,840,645
\$ 100,000 - \$ 124,999	40,936	\$0	\$0	\$0	\$1,027,949	\$6,041,494
\$ 125,000 - \$ 149,999	20,369	\$0	\$0	\$0	\$573,034	\$4,053,351
\$ 150,000 - \$ 199,999	19,597	\$0	\$0	\$0	\$602,985	\$5,359,444
\$ 200,000 - \$ 249,999	9,130	\$0	\$0	\$0	\$329,944	\$3,328,653
\$ 250,000 - \$ 499,999	13,878	\$0	\$0	\$0	\$521,171	\$8,462,503
\$ 500,000 - \$ 999,999	4,399	\$0	\$0	\$0	\$206,383	\$7,896,825
\$1,000,000 and Over	1,922	\$0	\$0	\$0	\$68,032	\$15,398,466
Total	1,826,347	\$3,931,159	\$685,360	\$68,349,026	\$15,246,086	\$93,103,723

TABLE 13-B (Continued)
TAX CREDITS CLAIMED ON RESIDENT PAY AND NO-PAY RETURNS

AGI Class	Number	Fuel Tax Credit	Firefighter/EMS/Reserve Peace Officer Tax Credit	Taxpayers Trust Fund Tax Credit	Other Nonrefundable Tax Credits	Other Refundable Tax Credits
\$ 0 or Less	52,846	\$341,033	\$11,500	\$9,053	\$43,440	\$438,938
\$ 1 - \$ 2,999	69,373	\$45,011	\$4,702	\$9,071	\$497	\$5,918
\$ 3,000 - \$ 4,999	60,540	\$42,928	\$5,731	\$21,284	\$690	\$10,826
\$ 5,000 - \$ 9,999	157,269	\$123,857	\$29,738	\$787,463	\$15,333	\$107,690
\$ 10,000 - \$ 19,999	291,251	\$302,449	\$103,871	\$3,067,024	\$153,820	\$316,053
\$ 20,000 - \$ 29,999	276,458	\$285,814	\$164,643	\$3,950,538	\$446,956	\$99,857
\$ 30,000 - \$ 39,999	251,974	\$253,201	\$265,455	\$3,976,081	\$760,897	\$176,648
\$ 40,000 - \$ 49,999	197,309	\$190,214	\$280,569	\$3,129,180	\$953,727	\$272,157
\$ 50,000 - \$ 59,999	139,572	\$146,603	\$189,559	\$2,229,045	\$1,121,511	\$159,433
\$ 60,000 - \$ 74,999	124,743	\$144,923	\$149,955	\$2,016,590	\$1,661,452	\$239,438
\$ 75,000 - \$ 99,999	94,781	\$170,627	\$87,378	\$1,566,135	\$2,595,889	\$200,579
\$ 100,000 - \$ 124,999	40,936	\$91,760	\$24,682	\$691,647	\$2,399,457	\$174,210
\$ 125,000 - \$ 149,999	20,369	\$54,019	\$19,775	\$347,617	\$1,669,099	\$147,876
\$ 150,000 - \$ 199,999	19,597	\$66,884	\$9,126	\$338,912	\$3,498,225	\$185,896
\$ 200,000 - \$ 249,999	9,130	\$30,529	\$4,292	\$159,084	\$2,963,460	\$585,230
\$ 250,000 - \$ 499,999	13,878	\$91,229	\$4,442	\$244,985	\$9,942,065	\$1,112,455
\$ 500,000 - \$ 999,999	4,399	\$29,578	\$300	\$78,677	\$11,694,796	\$1,935,832
\$1,000,000 and Over	1,922	\$16,028	\$100	\$34,189	\$73,394,381	\$7,553,847
Total	1,826,347	\$2,426,687	\$1,355,818	\$22,656,575	\$113,315,695	\$13,722,883

TABLE 14-B
RESIDENT PAY AND NO-PAY RETURNS BY TAXABLE INCOME

2014 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	108,261	\$-1,060,469,407	\$215,098,506	\$0	225,190	20,901	\$-2,749,152
\$ 1 - \$ 1,515	45,474	\$172,650,862	\$13,349,488	\$35,637,705	66,674	6,802	\$-1,252,500
\$ 1,516 - \$ 3,030	55,295	\$296,821,714	\$21,697,543	\$127,000,595	79,516	7,993	\$-1,876,967
\$ 3,031 - \$ 6,060	113,929	\$921,068,073	\$61,652,267	\$518,435,963	168,597	22,337	\$-6,117,858
\$ 6,061 - \$13,635	264,426	\$3,718,282,012	\$259,961,844	\$2,572,484,407	393,146	80,393	\$14,704,658
\$ 13,636 - \$22,725	290,005	\$6,876,681,873	\$508,357,662	\$5,270,397,374	400,842	112,094	\$145,154,198
\$ 22,726 - \$30,300	234,937	\$7,826,996,406	\$630,970,671	\$6,217,960,713	301,166	105,330	\$246,089,600
\$ 30,301 - \$45,450	356,025	\$16,580,153,447	\$1,562,946,939	\$13,231,802,270	437,815	199,400	\$628,907,411
\$ 45,451 - \$68,175	216,170	\$14,991,122,657	\$1,725,587,851	\$11,775,536,412	268,079	164,425	\$640,956,234
\$ 68,176 and Over	141,825	\$27,799,371,147	\$5,270,800,283	\$20,347,768,241	192,360	133,153	\$1,326,970,590
Total	1,826,347	\$78,122,678,784	\$10,270,423,054	\$60,097,023,680	2,533,385	852,828	\$2,990,786,214

TABLE 15-B
RESIDENT PAY RETURNS BY TAXABLE INCOME

2014 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	445	\$-53,139,093	\$3,880,933	\$0	852	141	\$497,698
\$ 1 - \$ 1,515	103	\$1,399,631	\$149,047	\$80,640	181	11	\$39,921
\$ 1,516 - \$ 3,030	116	\$1,258,863	\$65,000	\$266,052	188	16	\$37,458
\$ 3,031 - \$ 6,060	22,538	\$190,755,168	\$14,651,547	\$120,568,390	25,146	72	\$453,847
\$ 6,061 - \$13,635	181,709	\$2,622,992,462	\$237,315,244	\$1,814,169,931	231,425	12,386	\$34,731,423
\$ 13,636 - \$22,725	256,313	\$6,151,874,150	\$504,047,446	\$4,699,985,952	332,480	64,399	\$151,530,834
\$ 22,726 - \$30,300	230,960	\$7,698,056,303	\$626,056,331	\$6,115,612,782	294,193	101,544	\$246,447,992
\$ 30,301 - \$45,450	352,219	\$16,390,836,256	\$1,543,462,631	\$13,089,435,089	432,935	197,766	\$629,291,396
\$ 45,451 - \$68,175	213,490	\$14,792,617,936	\$1,699,731,563	\$11,628,082,251	264,535	162,987	\$641,426,636
\$ 68,176 and Over	139,522	\$27,055,008,771	\$5,132,858,362	\$19,824,480,741	188,538	131,559	\$1,334,920,830
Total	1,397,415	\$74,851,660,447	\$9,762,218,104	\$57,292,681,828	1,770,473	670,881	\$3,039,378,035

TABLE 16-B
RESIDENT NO-PAY RETURNS BY TAXABLE INCOME

2014 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	107,816	\$-1,007,330,314	\$211,217,573	\$0	224,338	20,760	\$-3,246,850
\$ 1 - \$ 1,515	45,371	\$171,251,231	\$13,200,441	\$35,557,065	66,493	6,791	\$-1,292,421
\$ 1,516 - \$ 3,030	55,179	\$295,562,851	\$21,632,543	\$126,734,543	79,328	7,977	\$-1,914,425
\$ 3,031 - \$ 6,060	91,391	\$730,312,905	\$47,000,720	\$397,867,573	143,451	22,265	\$-6,571,705
\$ 6,061 - \$13,635	82,717	\$1,095,289,550	\$22,646,600	\$758,314,476	161,721	68,007	\$-20,026,765
\$ 13,636 - \$22,725	33,692	\$724,807,723	\$4,310,216	\$570,411,422	68,362	47,695	\$-6,376,636
\$ 22,726 - \$30,300	3,977	\$128,940,103	\$4,914,340	\$102,347,931	6,973	3,786	\$-358,392
\$ 30,301 - \$45,450	3,806	\$189,317,191	\$19,484,308	\$142,367,181	4,880	1,634	\$-383,985
\$ 45,451 - \$68,175	2,680	\$198,504,721	\$25,856,288	\$147,454,161	3,544	1,438	\$-470,402
\$ 68,176 and Over	2,303	\$744,362,376	\$137,941,921	\$523,287,500	3,822	1,594	\$-7,950,240
Total	428,932	\$3,271,018,337	\$508,204,950	\$2,804,341,852	762,912	181,947	\$-48,591,821