

**INDIVIDUAL INCOME TAX ABATEMENT  
THIRD CALENDAR QUARTER 2014**

The Director of the Department of Revenue is provided the statutory authority to "abate any unpaid portion of assessed tax, interest or penalties which the Director determines is erroneous, illegal or excessive" (section 421.60 (2) (i) Code of Iowa, 2013). Abatements apply to those cases in which the initial protest occurs after the 60 day appeal period has expired and in which the taxpayer produced records substantiating the taxpayer's claim to reduced tax liability. The following table summarizes the individual income tax abatements allowed in the third calendar quarter of 2014.

**INDIVIDUAL INCOME TAX ABATEMENTS  
JULY 1, 2014 THROUGH SEPTEMBER 30, 2014**

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amount
1,540	\$5,892,803.66	\$440,692.55	\$1,325,431.85	\$7,658,928.06