



Iowa Department of **REVENUE**

2015 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

2015 RETURNS FILED IN 2016

Report Publication Date: June 2017 (Revised)

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INTRODUCTION

In 2016, a total of \$3.3 billion in Iowa individual income tax liability was reported by two million taxpayers for tax year 2015. The reported tax was based on \$145.5 billion in Iowa net income and \$106.2 billion in net taxable income. This report provides a summary of data obtained from 2015 IA 1040 Individual Income Tax returns and a review of the relevant features of Iowa tax law. *This report is a revised version. It emends information pertaining to tax liability reported in an earlier version.*

This report is organized into two major sections:

- An overview and analysis of information reported on 2015 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 2015

The key features of the 2015 Iowa individual income tax are similar to those in the federal income tax and in other states with progressive tax rates. This section of the report highlights individual income tax law changes for 2015, 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 2015 tax year claims data will be available in August 2018.

Tax Year 2015 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 2015 include the following:

- The income tax brackets in the rate schedule and standard deductions were indexed upward by 1.6 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 \$1,950; up from \$1,920 in tax year 2014. For all other filing statuses the standard deduction was \$4,810; up from \$4,740 the prior year.
- The maximum value of the Iowa Taxpayers Trust Fund Tax Credit may change from year to year because it is contingent on the amount of money available in the Taxpayers Trust Fund. For 2015, the tax credit was unavailable.
- As a result of the United States Supreme Court decision in the case of *Comptroller of the Treasury of Maryland v. Wynne*, the Iowa out-of-state tax credit was applied prior to other nonrefundable Iowa tax credits and before calculation of any surtax for school districts or emergency medical services. The *Wynne* decision was handed down in 2015; as a result the calculation procedure demanded by the decision was reflected on the Iowa 1040 beginning with the 2015 tax year. In addition, the out-of-state tax credit could also be claimed for income taxes paid to local jurisdictions in other states.

- Iowa coupled with certain federal provisions for tax year 2015, 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;
 - 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.
- Iowa did not couple with the 50 percent bonus depreciation provisions allowed for federal tax purposes for the 2015 tax year.
- Other changes to the Iowa individual income tax include the following:
 - The Child and Dependent Care Tax Credit continued to be available for qualified Iowa income taxpayers. Between tax years 2012 and 2015, the amount of this credit was based on the corresponding federal tax credit received by the taxpayer and, because the federal credit is nonrefundable, the amount of the credit was limited to federal income tax liability. Beginning with tax year 2015, the Iowa Child and Dependent Care Tax Credit is again based on the federal tax credit for which qualifying taxpayers are eligible regardless of their federal tax liability.
 - Prior to 2015, a contribution to the Iowa College Savings 529 plan was required to be made during the calendar year in order to be deductible for Iowa income tax purposes for that tax year. Beginning with tax year 2015, contributions to the Iowa College Savings 529 Plan made on or before the Iowa income tax return filing deadline of April 30 could be treated as though made on the last day of the preceding calendar year.
 - The Venture Capital Tax Credit – Qualifying Business claimed against individual income tax became refundable for qualifying investments made on July 1, 2015 and after. However, investments in community-based seed capital funds no longer qualify for the tax credit. In addition, the eligibility requirements for a qualifying business were modified, the amount of the credit increased from 20 to 25 percent of the taxpayer’s equity investment, and the maximum tax credit award was increased from \$50,000 per investment per year to \$100,000 over all awards made to the taxpayer’s household.

Filing Requirements

For 2015, 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. 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. 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 alternative minimum tax, and military personnel who claimed Iowa as their legal residence were also 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, 2015.
- Married Filing Joint Return – For married couples as of December 31, 2015 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, 2015 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 the married filing separately on combined return and married filing separate returns filing statuses. 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. 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 because Social Security benefits are not subject to Iowa income tax. Nonresidents and part-year residents are entitled to a credit for the amount of tax based on income earned outside of Iowa. Unlike federal gross income, refunds of Iowa tax were not included in gross income because Iowa tax payments are not deductible from Iowa taxable income.

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 2015, 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. 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 2015:

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. Federal income taxes excluded any payroll taxes and any repayment of health care premium tax credits. Federal income tax refunds excluded any refunds resulting from the federal Earned Income Tax Credit, Additional Child Tax Credit, and refundable education credits.
2. The larger of the following amounts:
 - a. A standard deduction of \$1,950 for single filers and for each married individual filing separately; a standard deduction of \$4,810 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 2015 Iowa returns was subject to the following rates and tax brackets (see Table 1):

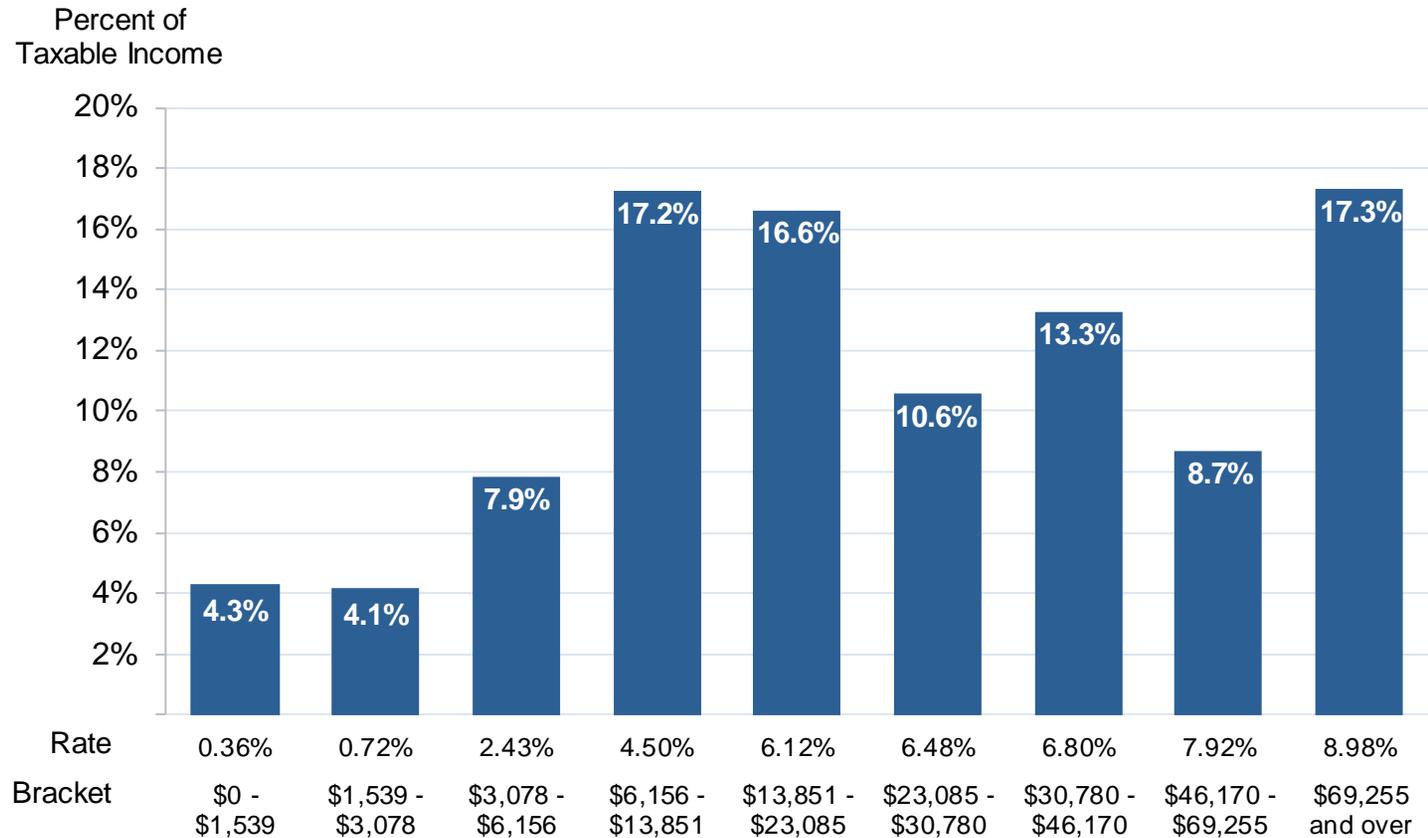
Table 1. Iowa 2015 Tax Rate Schedule

Rate	Taxable Income			
0.36%	over	\$0	but not over	\$1,539
0.72%	over	\$1,539	but not over	\$3,078
2.43%	over	\$3,078	but not over	\$6,156
4.50%	over	\$6,156	but not over	\$13,851
6.12%	over	\$13,851	but not over	\$23,085
6.48%	over	\$23,085	but not over	\$30,780
6.80%	over	\$30,780	but not over	\$46,170
7.92%	over	\$46,170	but not over	\$69,255
8.98%	over	\$69,255		

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 2015 taxable income of Iowa residents within each bracket and its associated statutory tax rate. For example, the first \$1,530 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 17.3 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 2015 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 2015:

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 nonrefundable 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 Individual Income Tax (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 2015 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

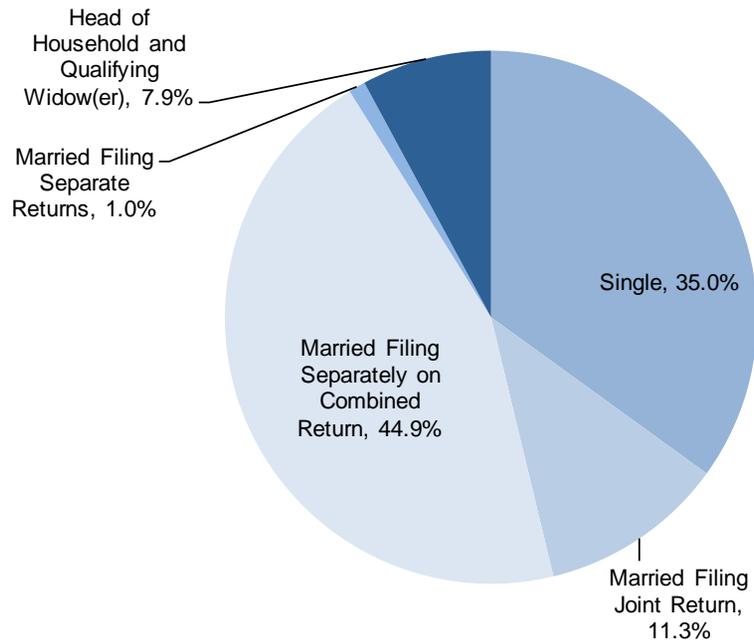
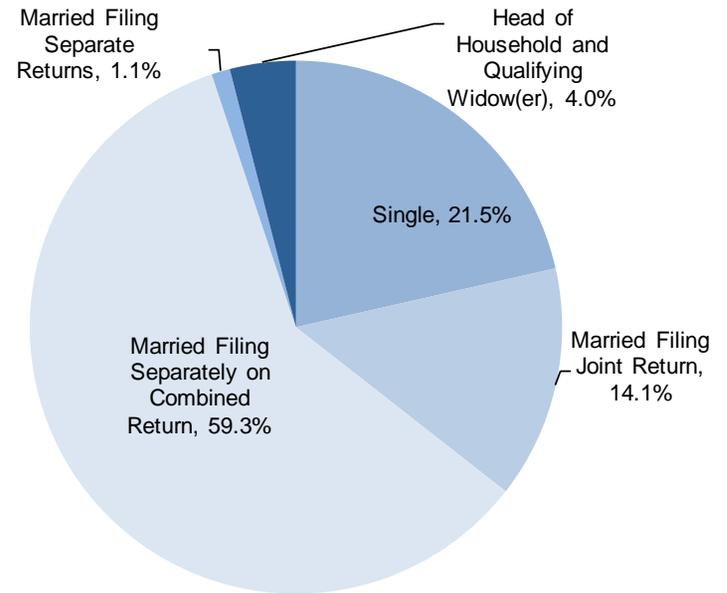


Figure 2B. Percentage of Tax Liability by Filing Status



Standard/Itemized Deductions	Fifty percent of taxpayers utilized the Iowa standard deduction. The other half of taxpayers itemized.
Federal Tax Deduction	For the 2015 tax year, a total of \$24.0 billion in net federal taxes were deducted from net income compared to \$21.7 billion in tax year 2014.
Additional Taxes	The special tax on lump sum distributions of pensions was paid by 148 individuals, totaling \$34,206. 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 33,739 taxpayers and amounted to \$12.8 million, up from \$10.8 million in 2014. School District Surtax collections decreased between 2013 and 2014. In 2015, surtax collections were virtually equal to those of the prior year. Of Iowa's 336 school districts, 284 imposed the surtax, receiving \$103.1 million in revenue from this State-collected source of revenue. In 2014, 281 districts imposed the surtax and received \$103.0 million. One county (Appanoose) imposed a local surtax to fund emergency medical services. Appanoose County received \$73,246 from this surtax in 2015.
Tax Credits	Excluding the exemption credits, the nonresident/part-year resident credits, and the out-of-state tax credit, \$225.0 million in credits were claimed on 2015 returns, compared with \$275.0 million in 2014. Table 2 documents the utilization of those tax credits claimed directly on the 2015 IA 1040 return; other tax credits claimed on the IA 148 Tax Credits Schedule are discussed briefly in Note 1. Whereas claims of the Taxpayers Trust Fund Tax Credit amounted to \$24.9 million in 2014, this tax credit was not allowed in 2015. This reduction explains much of the year to year decrease in tax credit claims overall, with virtually all of the remainder of the decrease attributable to a decrease of \$34.0 million in other nonrefundable tax credit claims.
Check-offs	Approximately 70,500 contributions totaled \$401,000 for the five check-off line items provided on the 2015 tax return (see Table 2). In 2014, there were approximately 70,800 contributions that totaled approximately \$400,000.

Table 2. Additional Taxes, Credits, and Check-Off Programs for 2015

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2015</u>
Additional Taxes			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distributions of pensions.	148 Taxpayers \$34,206
Iowa Alternative Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that the alternative minimum tax exceeds regular tax.	33,739 Taxpayers \$12.8 Million
School District Surtax	1976	Up to 20% of State income tax in authorizing districts.	879,707 Taxpayers in 284 School Districts \$103.1 Million
Emergency Medical Services Surtax	1992	Up to 1% of State income tax in authorizing counties.	5,453 Taxpayers in 1 County (Appanoose) \$73,246
Nonrefundable Tax Credits (see Note to Table 2)			
Tuition and Textbook Tax Credit	1987	25% of the first \$1,000 of qualifying expenses per dependent. Maximum credit of \$250 for each dependent.	133,122 Taxpayers \$15.5 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.	14,203 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 2015, the Taxpayers Trust Fund Tax Credit was not allowed. When it is allowed, the tax credit is limited to tax liability after all other nonrefundable and refundable tax credits.	Not available in 2015

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2015</u>
Refundable Tax Credits (see Note 1)			
Fuel Tax Credit	1975	Credit for motor vehicle fuel tax paid on fuel used for exempt purposes. Diesel and gasoline tax rates increased 10 cents per gallon effective March 1, 2015.	19,569 Taxpayers \$3.3 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.	23,128 Taxpayers \$5.7 Million
Earned Income Tax Credit (EITC)	1990	15% of federal Earned Income Tax Credit in 2015, with eligibility based on income, marital status, and number of dependents.	237,191 Taxpayers \$71.9 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.	4,490 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	48,532 Taxpayers \$72,798
Fish and Wildlife Check-off	1982	Taxpayers may contribute \$1 or more of their own money to the Fish/Wildlife Protection Fund	7,580 Taxpayers \$133,744
State Fair Check-off	1993	Taxpayers may contribute \$1 or more of their own money to the State Fairgrounds Renovation Fund.	4,641 Taxpayers \$63,293

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2015</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.	4,629 Taxpayers \$63,641
Child Abuse Prevention Check-off	2008	Taxpayers may contribute \$1 or more of their own money to the Child Abuse Prevention Fund.	5,098 Taxpayers \$67,218

NOTE TO TABLE 2:

The table does not separately list individual credits that are reported in aggregate on either line 52 (“Other nonrefundable Iowa credits”) or line 62 (“Other refundable credits”) of the 2015 Iowa 1040 tax form. For 2015, total other nonrefundable credits of \$103.8 million were claimed by 21,885 taxpayers; other refundable credits were claimed by 2,658 taxpayers and totaled \$22.8 million. Additional information on 2015 tax credit claims will be published in the Annual Tax Credits Claims Report in August 2018, 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](#).

TAX LIABILITY BY ADJUSTED GROSS INCOME

One measure of a state's income tax structure is the level of burden it imposes on taxpayers, or the share of income represented by tax liability. Because of Iowa's progressive rate structure, the standard deduction and personal exemptions, and refundable credits for lower-income households, the tax burden varies across income groups.

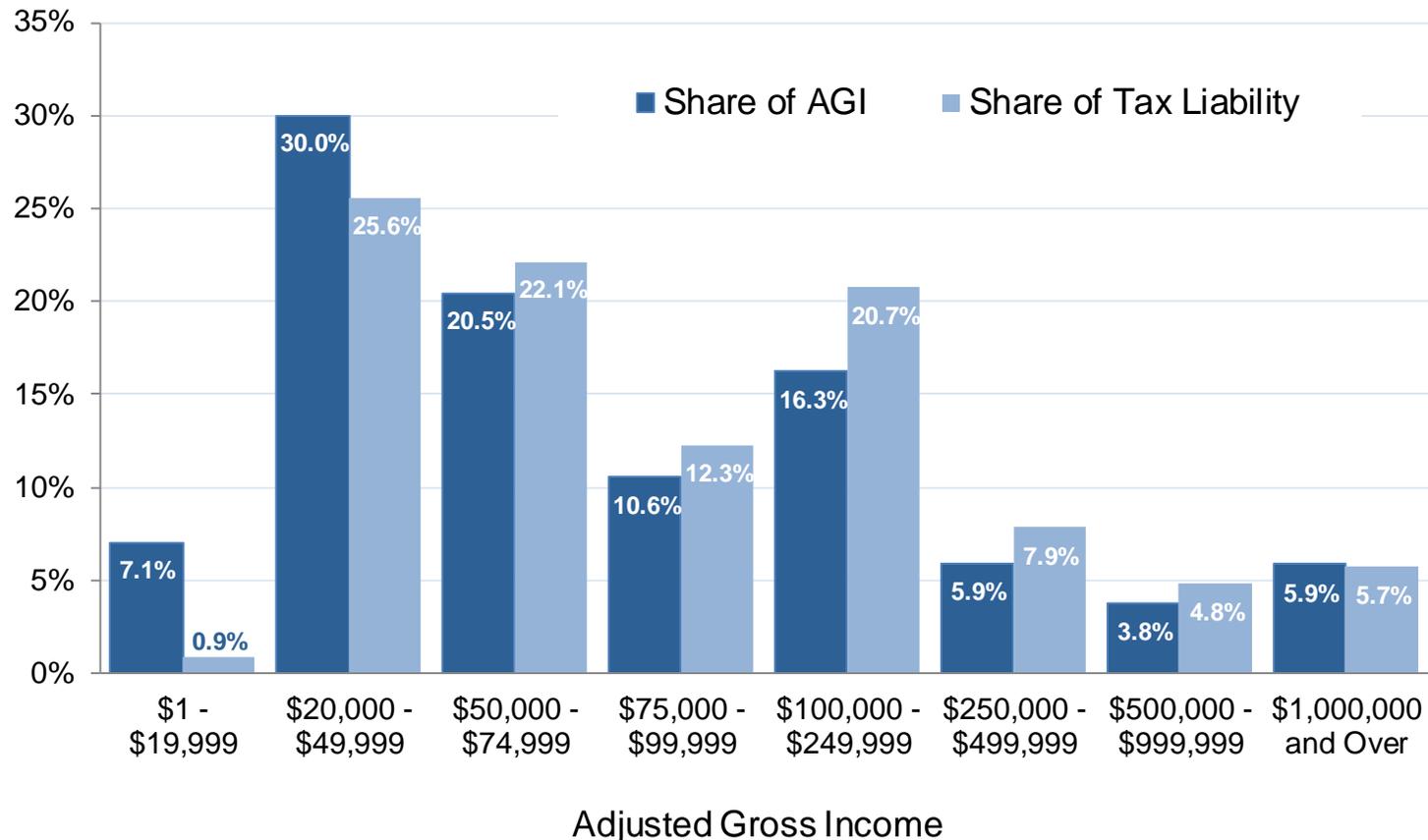
Table 3 presents tax liability by adjusted gross income both for all taxpayers and for Iowa-resident taxpayers only. Note that, for both groups, adjusted gross income represents income from all sources, whether within Iowa or outside of the state, after adjustments. Meanwhile, tax liability represents 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 tax burden are lower for nonresident and part-year resident taxpayers with the most significant differences at the middle and upper income levels. Calculations for Iowa-resident taxpayers more accurately depict the burden of the Iowa individual income tax.

Table 3. Tax Burden 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	-\$3,203.4	-\$1.7	N/A	-\$1,548.7	-\$1.7	N/A
\$1 - \$4,999	\$387.6	-\$2.2	-0.57%	\$355.4	-\$2.1	-0.60%
\$5,000 - \$9,999	\$1,264.0	-\$4.7	-0.37%	\$1,156.7	-\$4.5	-0.39%
\$10,000 - \$19,999	\$4,631.7	\$34.1	0.74%	\$4,244.6	\$32.7	0.77%
\$20,000 - \$29,999	\$7,356.5	\$165.4	2.25%	\$6,732.6	\$159.9	2.37%
\$30,000 - \$39,999	\$9,565.2	\$300.7	3.14%	\$8,758.9	\$290.2	3.31%
\$40,000 - \$49,999	\$9,772.8	\$347.5	3.56%	\$8,939.0	\$336.0	3.76%
\$50,000 - \$59,999	\$8,687.7	\$323.3	3.72%	\$7,854.5	\$312.0	3.97%
\$60,000 - \$74,999	\$9,977.0	\$383.3	3.84%	\$8,803.4	\$368.3	4.18%
\$75,000 - \$99,999	\$10,181.2	\$396.0	3.89%	\$8,607.4	\$377.1	4.38%
\$100,000 - \$249,999	\$17,442.8	\$680.2	3.90%	\$13,227.1	\$637.7	4.82%
\$250,000 - \$499,999	\$7,973.2	\$263.0	3.30%	\$4,836.2	\$241.4	4.99%
\$500,000 - \$999,999	\$6,642.5	\$165.0	2.48%	\$3,094.4	\$148.3	4.79%
\$1,000,000 - And Over	\$54,837.3	\$232.5	0.42%	\$4,768.3	\$176.7	3.71%
Total	\$145,515.9	\$3,282.3	2.26%	\$79,830.0	\$3,072.0	3.85%

Figure 3 provides additional data regarding the progressivity of the Iowa income tax. It concerns only Iowa residents with positive AGI and treats married taxpayers filing separately on a combined return as separate individuals. Broadly speaking, the figure reflects the structure of the Iowa income tax, including higher statutory marginal tax rates for higher taxable incomes, the standard deduction and personal exemptions, and refundable credits for lower-income households. 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 of \$1 million and over. Among groups with AGI of \$50,000 and over, the share of tax liability and the share of AGI are most disproportionate for those taxpayers with income 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: For this figure, taxpayers filing married separate on a combined return are considered two individual taxpayers. The figure does not include taxes paid or income for individuals with AGI of less than \$1.

EFFECTIVE TAX RATES

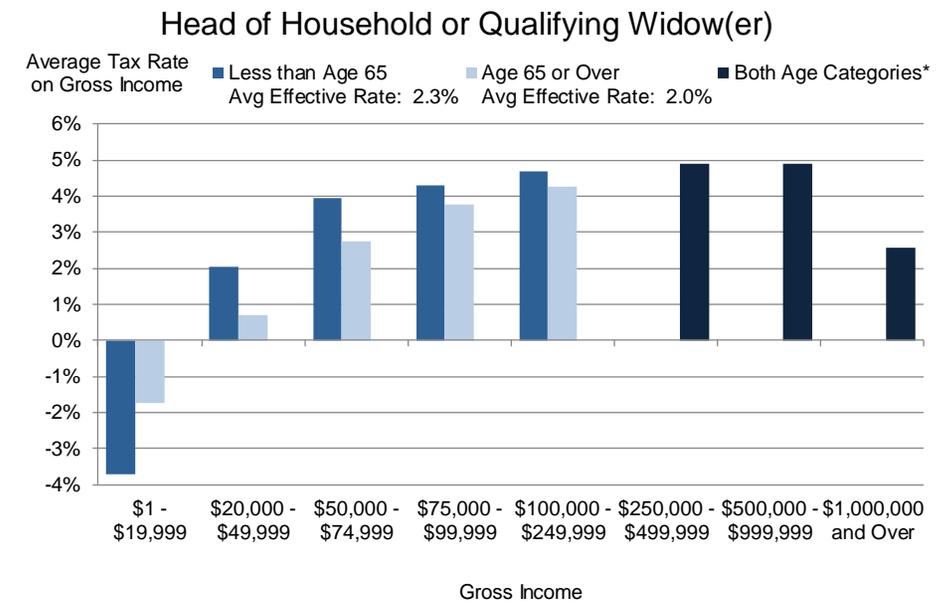
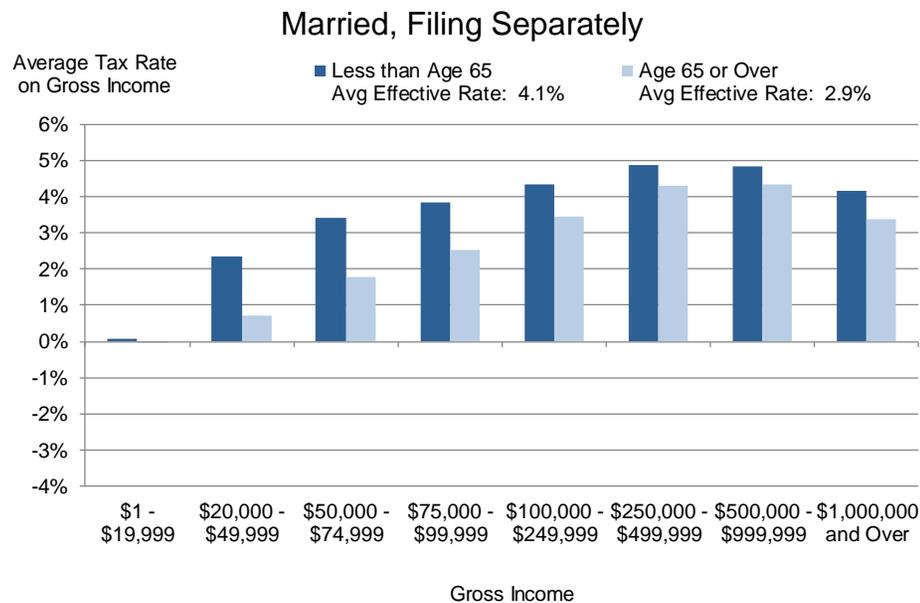
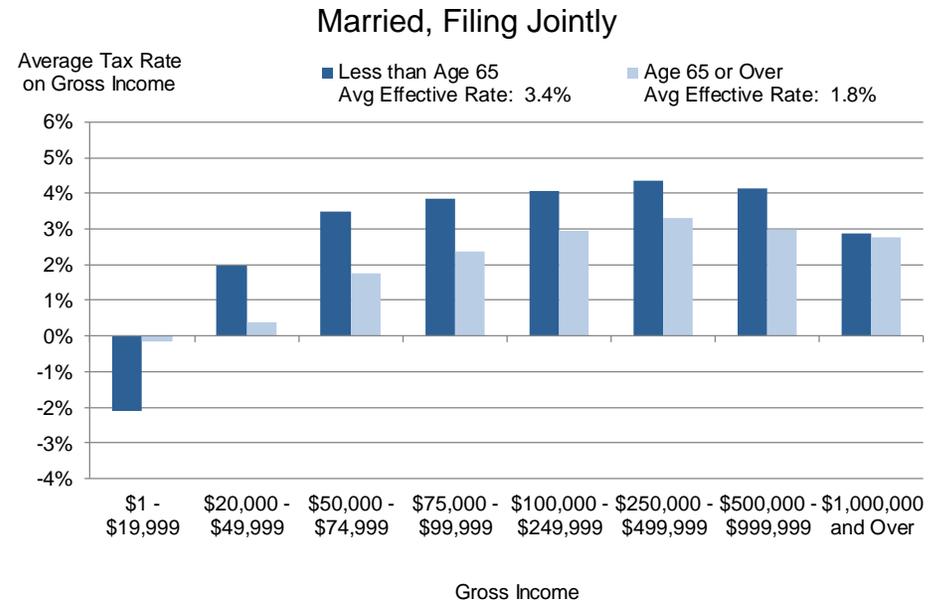
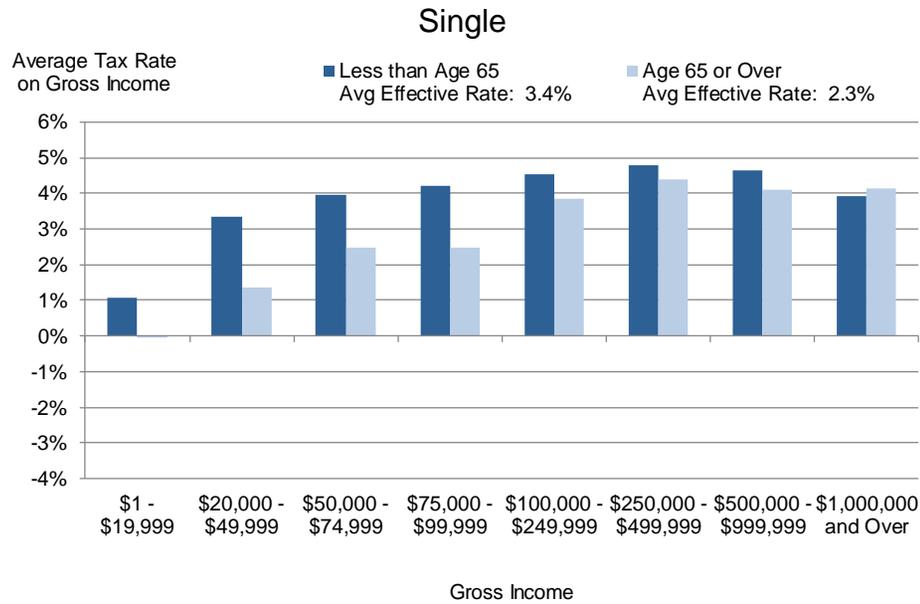
In addition to tax burden based on AGI, an average effective tax rate can be calculated with tax liability expressed as a percentage of gross income. Although gross income is perhaps the best measure available from the tax return of ability to pay, certain provisions lead to different average effective 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. Federal deductibility reduces the average effective tax rate for nearly all taxpayers, but has a larger impact on Iowa taxpayers who face relatively higher federal tax liability such as single, elderly, and high-income taxpayers. 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 2015 was 3.5 percent. Among taxpayers aged 65 or over, it ranged from 1.8 percent for married taxpayers filing jointly to 2.9 percent for married taxpayers filing separately. Among taxpayers aged less than 65, the average effective tax rate ranged from 2.3 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 partly reflect graduated rates and other progressive elements of the Iowa individual income tax, taxpayers with the highest levels of gross income in 2015 did not experience the highest average effective rates. Figure 4 shows that the distribution of average effective rates by gross income is somewhat bell-shaped across all filing statuses. For most filing statuses and age categories, taxpayers with gross income between \$250,000 and \$499,000 experienced the highest average effective rates. However, among married taxpayers filing separately, effective tax rates for this gross income category are virtually equal with those for taxpayers with gross income up to \$1 million. In general, taxpayers with incomes between \$100,000 and \$249,000 or between \$500,000 and \$1 million experienced the next-highest average effective rates, with, depending on filing status, taxpayers in the higher of these two income groups experiencing a slightly higher average effective rate than taxpayers in the lower of income group. Meanwhile, among taxpayers below age 65, those with gross income greater than \$1 million had an average effective rate lower than that of taxpayers with gross income between \$50,000 and \$74,999 for all filing statuses except for married taxpayers filing separately; for this age group, for all filing statuses the highest average effective tax rates were experienced by taxpayers with gross incomes between \$250,000 and \$499,000. Broadly speaking, this pattern is similar for taxpayers age 65 and over.

Figure 4. Tax Year 2015 Iowa Individual Income Tax Average Effective Rates by Filing Status for Resident Filers



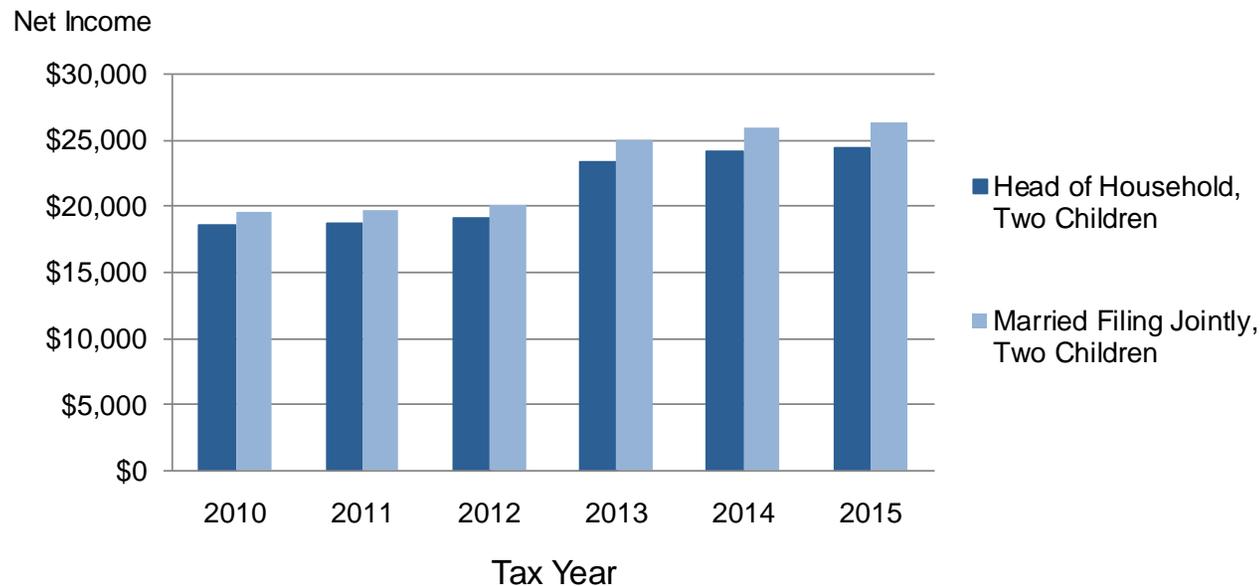
* Age groups are combined for categories with small numbers of filers.

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 2015. Threshold calculations for each tax 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 2015, the income level at which a household of three incurred its first dollar of Iowa individual income tax liability was \$24,460; for a household of four it was \$26,339.

Figure 5. Net Income at which First Dollar of Iowa Individual Income Tax is Collected, Tax Years 2010 through 2015

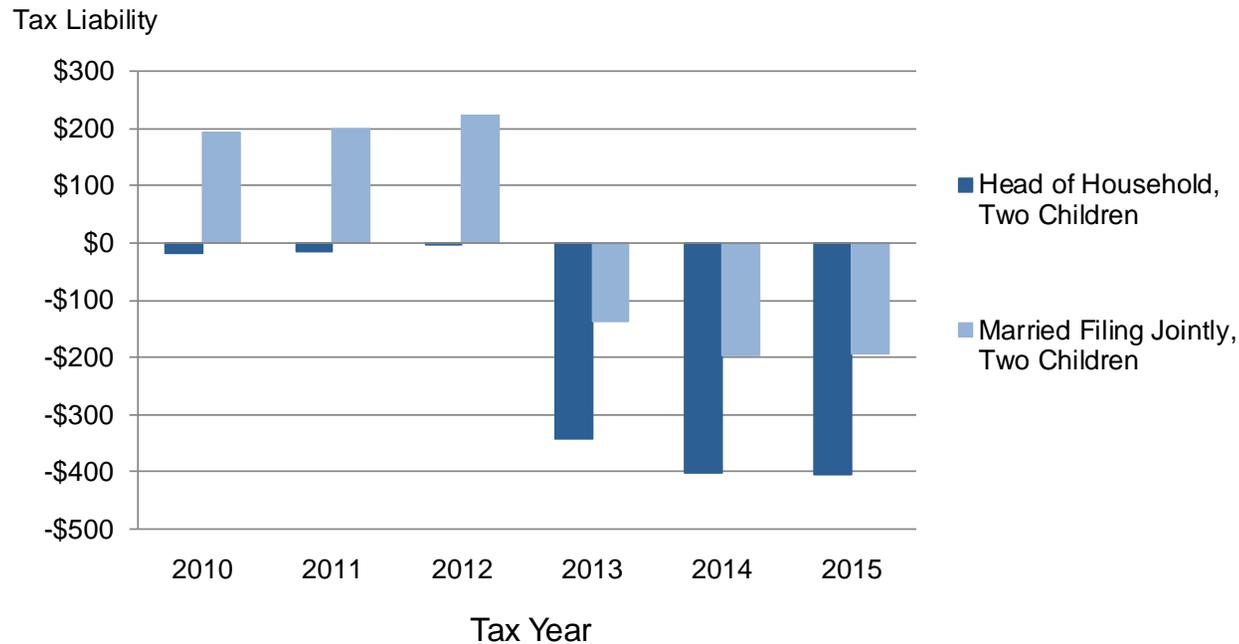


Note: Figure reflects assumptions specified for taxpayers filing married jointly or head of household with two children.

Figure 6 also presents data for tax years 2010 through 2015. 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 2015, the poverty threshold for a household of three was \$20,090; given the assumptions used for this analysis, such a household had an Iowa income tax liability of -\$405. A typical household of four with net income at the poverty threshold in 2015, or \$24,250, would have Iowa income tax liability of -\$193.

Figure 6. Estimated Iowa Income Tax Liability at Poverty Threshold, Tax Years 2010 through 2015



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 the number of taxpayers, adjusted gross income (AGI), net taxable income, and tax liability since tax year 2005. 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 58 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 of withholding or estimate payments 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, the largest annual increase for any of these measures since collection of data for this 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 with pending increases in federal tax liability. 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 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 reduced Iowa taxable income and tax liability.

In 2015, aggregate AGI increased by 3 percent over that reported for 2014. While taxable income increased just 1 percent, tax liability increased by 3 percent reflecting a 12 percent drop in tax credit claims in 2015. The drop in tax credits was dominated by the unavailability of the Taxpayers Trust Fund Tax Credit in 2015 compared to \$25 million in claims in 2014.

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%
2015	2,061,090	1.1%	\$145,515,887,930	2.8%	\$106,210,484,942	1.1%	\$3,282,282,659	2.6%

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

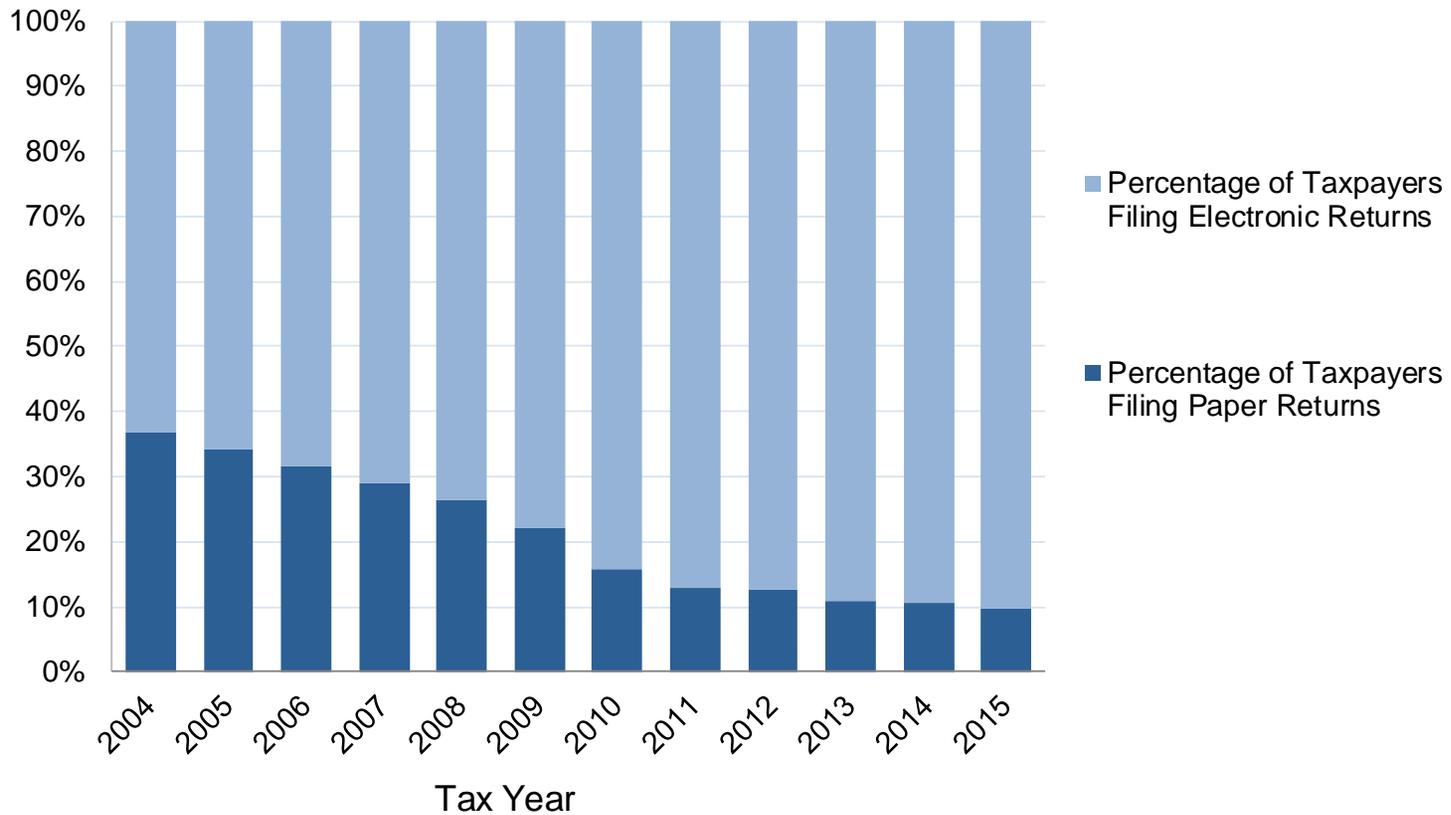


Figure 7 provides historical data concerning the share of all taxpayers filing paper or electronic returns. The figure concerns both resident and nonresident filers. Since 2004, the percentage of taxpayers who file paper returns has decreased from 37 percent to just below 10 percent. Based on a recent analysis by the Iowa Department of Revenue, the average cost of processing each paper return for tax year 2015 was ten times greater than the cost of 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 52 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, Innovation Fund Tax Credit, Geothermal Heat Pump Tax Credit, Solar Energy System Tax Credit, and Farm to Food Donation Tax Credit.

Tax Liability	From line 53 IA 1040 less any refundable credits and the Taxpayers Trust Fund Tax Credit other than withholdings or estimate payments
Out-of-State Tax Credit	From line 50 IA 1040
Fuel Tax Credit	From line 59 IA 1040
Child and Dependent Care Tax Credit	From line 60 IA 1040
Early Childhood Development Tax Credit	From line 60 IA 1040
Earned Income Tax Credit	From line 61 IA 1040
Other Refundable Tax Credits	From line 62 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, the Adoption Tax Credit, and the Venture Capital Tax Credit – Qualifying Business.
Taxpayers Trust Fund Tax Credit	From line 65 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 liability.

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, 2016). 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 2016.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2016 THROUGH DECEMBER 31, 2016

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amount
6,008	\$23,234,659	\$1,586,730	\$5,087,852	\$29,909,242

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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	61,291	\$-3,203,431,296	\$7,405,336	130,936	11,421	\$-1,745,344
\$ 1 - \$ 2,999	76,047	\$121,610,670	\$35,098,898	110,231	7,817	\$-802,530
\$ 3,000 - \$ 4,999	66,273	\$265,994,035	\$132,541,237	92,645	8,287	\$-1,420,712
\$ 5,000 - \$ 9,999	168,975	\$1,263,976,577	\$830,660,685	241,835	31,186	\$-4,665,562
\$ 10,000 - \$ 19,999	310,750	\$4,631,652,412	\$3,503,319,130	461,613	107,531	\$34,144,066
\$ 20,000 - \$ 29,999	294,558	\$7,356,452,922	\$5,724,939,489	413,529	125,070	\$165,448,034
\$ 30,000 - \$ 39,999	274,223	\$9,565,205,933	\$7,597,230,802	361,196	132,710	\$300,658,877
\$ 40,000 - \$ 49,999	218,392	\$9,772,832,753	\$7,741,493,794	278,297	117,057	\$347,481,413
\$ 50,000 - \$ 59,999	158,800	\$8,687,725,584	\$6,795,062,919	200,867	95,681	\$323,268,055
\$ 60,000 - \$ 74,999	149,445	\$9,976,956,820	\$7,675,303,446	191,656	101,112	\$383,260,586
\$ 75,000 - \$ 99,999	118,823	\$10,181,156,934	\$7,655,561,577	157,917	89,674	\$395,969,106
\$ 100,000 - \$ 124,999	53,495	\$5,939,961,171	\$4,370,990,978	74,475	45,000	\$236,421,041
\$ 125,000 - \$ 149,999	27,759	\$3,783,389,476	\$2,741,963,110	40,212	23,361	\$149,668,903
\$ 150,000 - \$ 199,999	27,254	\$4,679,435,405	\$3,335,007,512	41,087	23,527	\$180,763,358
\$ 200,000 - \$ 249,999	13,665	\$3,040,024,877	\$2,122,021,335	21,214	11,867	\$113,392,683
\$ 250,000 - \$ 499,999	23,320	\$7,973,196,759	\$5,369,503,169	37,708	20,769	\$262,959,027
\$ 500,000 - \$ 999,999	9,695	\$6,642,494,513	\$4,301,538,897	16,674	9,239	\$164,989,372
\$1,000,000 and Over	8,325	\$54,837,252,385	\$36,270,842,628	15,815	7,467	\$232,492,286
Total	2,061,090	\$145,515,887,930	\$106,210,484,942	2,887,907	968,776	\$3,282,282,659

**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	569	\$-84,521,479	\$4,002,572	948	134	\$446,384
\$ 1 - \$ 2,999	596	\$891,598	\$2,988,473	759	57	\$68,868
\$ 3,000 - \$ 4,999	1,997	\$8,687,914	\$10,031,832	2,120	89	\$78,089
\$ 5,000 - \$ 9,999	58,868	\$477,220,203	\$366,621,258	63,223	1,566	\$3,369,278
\$ 10,000 - \$ 19,999	208,153	\$3,149,954,344	\$2,465,143,719	247,585	21,411	\$58,844,225
\$ 20,000 - \$ 29,999	256,302	\$6,445,468,119	\$5,125,277,491	336,690	81,154	\$171,355,750
\$ 30,000 - \$ 39,999	261,903	\$9,139,369,421	\$7,334,245,001	341,435	127,010	\$301,049,357
\$ 40,000 - \$ 49,999	209,806	\$9,388,704,519	\$7,492,929,276	265,550	113,941	\$348,095,767
\$ 50,000 - \$ 59,999	152,499	\$8,342,391,753	\$6,563,026,879	191,776	93,121	\$323,919,458
\$ 60,000 - \$ 74,999	142,664	\$9,523,215,011	\$7,366,720,486	181,747	98,004	\$383,563,701
\$ 75,000 - \$ 99,999	112,429	\$9,630,003,076	\$7,275,480,336	148,212	86,226	\$398,403,825
\$ 100,000 - \$ 124,999	49,967	\$5,546,624,738	\$4,102,854,397	68,739	42,760	\$236,792,565
\$ 125,000 - \$ 149,999	25,692	\$3,501,245,789	\$2,552,055,848	36,745	21,974	\$149,689,600
\$ 150,000 - \$ 199,999	24,906	\$4,273,266,550	\$3,069,639,950	36,950	21,748	\$181,600,846
\$ 200,000 - \$ 249,999	12,359	\$2,747,779,012	\$1,932,753,954	18,838	10,892	\$113,512,462
\$ 250,000 - \$ 499,999	20,400	\$6,959,119,667	\$4,738,986,584	32,117	18,476	\$263,795,300
\$ 500,000 - \$ 999,999	8,094	\$5,532,645,113	\$3,620,080,563	13,478	7,885	\$166,345,868
\$1,000,000 and Over	6,165	\$31,787,359,865	\$21,089,892,909	11,244	5,467	\$238,618,268
Total	1,553,369	\$116,369,425,213	\$85,112,731,528	1,998,156	751,915	\$3,339,549,611

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	60,722	\$-3,118,909,817	\$3,402,764	129,988	11,287	\$-2,191,728
\$ 1 - \$ 2,999	75,451	\$120,719,072	\$32,110,425	109,472	7,760	\$-871,398
\$ 3,000 - \$ 4,999	64,276	\$257,306,121	\$122,509,405	90,525	8,198	\$-1,498,801
\$ 5,000 - \$ 9,999	110,107	\$786,756,374	\$464,039,427	178,612	29,620	\$-8,034,840
\$ 10,000 - \$ 19,999	102,597	\$1,481,698,068	\$1,038,175,411	214,028	86,120	\$-24,700,159
\$ 20,000 - \$ 29,999	38,256	\$910,984,803	\$599,661,998	76,839	43,916	\$-5,907,716
\$ 30,000 - \$ 39,999	12,320	\$425,836,512	\$262,985,801	19,761	5,700	\$-390,480
\$ 40,000 - \$ 49,999	8,586	\$384,128,234	\$248,564,518	12,747	3,116	\$-614,354
\$ 50,000 - \$ 59,999	6,301	\$345,333,831	\$232,036,040	9,091	2,560	\$-651,403
\$ 60,000 - \$ 74,999	6,781	\$453,741,809	\$308,582,960	9,909	3,108	\$-303,115
\$ 75,000 - \$ 99,999	6,394	\$551,153,858	\$380,081,241	9,705	3,448	\$-2,434,719
\$ 100,000 - \$ 124,999	3,528	\$393,336,433	\$268,136,581	5,736	2,240	\$-371,524
\$ 125,000 - \$ 149,999	2,067	\$282,143,687	\$189,907,262	3,467	1,387	\$-20,697
\$ 150,000 - \$ 199,999	2,348	\$406,168,855	\$265,367,562	4,137	1,779	\$-837,488
\$ 200,000 - \$ 249,999	1,306	\$292,245,865	\$189,267,381	2,376	975	\$-119,779
\$ 250,000 - \$ 499,999	2,920	\$1,014,077,092	\$630,516,585	5,591	2,293	\$-836,273
\$ 500,000 - \$ 999,999	1,601	\$1,109,849,400	\$681,458,334	3,196	1,354	\$-1,356,496
\$1,000,000 and Over	2,160	\$23,049,892,520	\$15,180,949,719	4,571	2,000	\$-6,125,982
Total	507,721	\$29,146,462,717	\$21,097,753,414	889,751	216,861	\$-57,266,952

**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	33,541	\$271,551,379	\$199,984,690	33,616	108	\$1,613,899
\$ 10,000 - \$ 19,999	111,574	\$1,665,960,203	\$1,311,111,758	119,705	4,680	\$31,460,086
\$ 20,000 - \$ 29,999	126,418	\$3,173,000,598	\$2,541,912,027	162,267	37,047	\$82,012,661
\$ 30,000 - \$ 39,999	113,237	\$3,935,858,657	\$3,162,714,991	149,218	46,938	\$127,362,337
\$ 40,000 - \$ 49,999	77,090	\$3,439,450,185	\$2,731,348,464	99,873	28,193	\$125,543,344
\$ 50,000 - \$ 59,999	48,274	\$2,636,299,711	\$2,047,151,893	63,050	17,047	\$99,452,171
\$ 60,000 - \$ 74,999	39,569	\$2,635,985,292	\$1,995,334,672	52,579	14,088	\$101,606,411
\$ 75,000 - \$ 99,999	26,980	\$2,300,778,278	\$1,686,437,436	36,446	8,657	\$89,765,302
\$ 100,000 - \$ 124,999	10,179	\$1,127,861,752	\$809,612,307	14,305	3,282	\$45,517,540
\$ 125,000 - \$ 149,999	4,709	\$641,124,019	\$456,991,270	6,783	1,383	\$26,035,571
\$ 150,000 - \$ 199,999	4,294	\$734,936,581	\$519,095,808	6,352	1,139	\$30,050,624
\$ 200,000 - \$ 249,999	1,869	\$415,272,406	\$290,146,566	2,742	470	\$16,438,156
\$ 250,000 - \$ 499,999	2,934	\$995,777,864	\$680,134,518	4,264	713	\$37,176,418
\$ 500,000 - \$ 999,999	1,089	\$740,821,583	\$488,084,038	1,586	232	\$21,739,118
\$1,000,000 And Over	851	\$4,794,412,234	\$3,193,790,735	1,247	164	\$35,070,408
Total	602,608	\$29,509,090,742	\$22,113,851,173	754,033	164,141	\$870,844,046

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	23,376	\$-707,268,045	\$1,005,270	35,926	1,613	\$-447,279
\$ 1 - \$ 2,999	46,354	\$78,953,865	\$10,406,559	56,664	4,234	\$-495,492
\$ 3,000 - \$ 4,999	44,062	\$176,635,519	\$83,702,120	53,186	5,367	\$-1,061,142
\$ 5,000 - \$ 9,999	74,541	\$527,642,096	\$335,798,293	101,436	20,530	\$-6,315,283
\$ 10,000 - \$ 19,999	61,589	\$895,953,038	\$698,673,064	115,441	63,128	\$-19,850,146
\$ 20,000 - \$ 29,999	19,278	\$449,297,187	\$301,261,903	35,902	27,761	\$-3,495,873
\$ 30,000 - \$ 39,999	3,536	\$121,585,927	\$62,396,425	5,565	1,576	\$-152,700
\$ 40,000 - \$ 49,999	2,186	\$97,766,261	\$51,918,438	3,232	466	\$-148,758
\$ 50,000 - \$ 59,999	1,378	\$75,438,689	\$42,179,235	1,978	262	\$-12,859
\$ 60,000 - \$ 74,999	1,396	\$93,239,618	\$54,574,268	1,975	305	\$-9,534
\$ 75,000 - \$ 99,999	1,065	\$91,471,146	\$57,543,009	1,465	191	\$-2,031,727
\$ 100,000 - \$ 124,999	498	\$55,454,395	\$34,653,018	723	114	\$-95,288
\$ 125,000 - \$ 149,999	270	\$36,849,324	\$23,655,601	384	59	\$-1,147
\$ 150,000 - \$ 199,999	301	\$52,598,856	\$31,565,070	443	61	\$-646
\$ 200,000 - \$ 249,999	152	\$34,065,679	\$20,413,531	220	25	\$-11,792
\$ 250,000 - \$ 499,999	346	\$118,543,262	\$68,992,652	501	72	\$-12,331
\$ 500,000 - \$ 999,999	189	\$133,996,041	\$82,466,272	272	40	\$-36,265
\$1,000,000 and Over	249	\$1,980,404,297	\$1,385,258,563	374	58	\$-1,186,127
Total	280,766	\$4,312,627,155	\$3,346,463,291	415,687	125,862	\$-35,364,389

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	103	\$-76,860,615	\$141,227	249	91	\$219,725
\$ 10,000 - \$ 19,999	5,281	\$91,291,235	\$57,006,172	15,000	1,141	\$845,102
\$ 20,000 - \$ 29,999	15,280	\$389,422,028	\$270,834,639	40,908	8,908	\$6,254,505
\$ 30,000 - \$ 39,999	20,426	\$713,067,111	\$534,732,579	50,641	22,183	\$16,810,478
\$ 40,000 - \$ 49,999	16,835	\$753,515,903	\$574,209,450	40,462	19,473	\$23,306,621
\$ 50,000 - \$ 59,999	13,137	\$719,520,131	\$546,429,769	31,081	15,180	\$24,335,192
\$ 60,000 - \$ 74,999	14,525	\$974,289,615	\$734,671,948	33,973	16,926	\$34,402,571
\$ 75,000 - \$ 99,999	15,526	\$1,341,429,251	\$996,123,404	35,747	18,344	\$48,017,716
\$ 100,000 - \$ 124,999	8,673	\$966,043,903	\$704,183,916	20,018	10,874	\$34,621,910
\$ 125,000 - \$ 149,999	5,126	\$699,673,343	\$501,113,943	12,022	6,135	\$24,450,077
\$ 150,000 - \$ 199,999	5,663	\$973,434,329	\$684,305,882	13,497	6,673	\$33,208,394
\$ 200,000 - \$ 249,999	3,148	\$701,274,292	\$480,512,866	7,569	3,572	\$22,792,922
\$ 250,000 - \$ 499,999	6,122	\$2,115,455,745	\$1,411,569,672	14,585	7,454	\$62,436,636
\$ 500,000 - \$ 999,999	3,070	\$2,131,236,227	\$1,374,690,664	7,211	3,949	\$51,039,322
\$1,000,000 And Over	2,900	\$16,378,116,793	\$10,662,817,724	7,013	3,182	\$95,760,838
Total	135,815	\$28,870,909,291	\$19,533,343,855	329,976	144,085	\$478,502,009

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	21,288	\$-1,838,889,756	\$269,602	70,088	7,603	\$-1,636,580
\$ 1 - \$ 2,999	7,062	\$10,469,042	\$100,236	23,989	1,828	\$-265,482
\$ 3,000 - \$ 4,999	5,005	\$20,033,933	\$179,044	16,958	1,294	\$-217,748
\$ 5,000 - \$ 9,999	13,446	\$101,299,959	\$33,675,740	44,481	4,239	\$-911,933
\$ 10,000 - \$ 19,999	24,024	\$346,018,462	\$185,832,443	75,050	15,246	\$-3,755,026
\$ 20,000 - \$ 29,999	10,799	\$259,576,417	\$153,572,757	30,993	12,806	\$-1,633,099
\$ 30,000 - \$ 39,999	2,282	\$77,943,475	\$30,058,667	6,762	2,018	\$-136,255
\$ 40,000 - \$ 49,999	1,287	\$57,517,042	\$23,055,476	3,746	919	\$-437,025
\$ 50,000 - \$ 59,999	959	\$52,767,296	\$25,259,569	2,735	725	\$-71,378
\$ 60,000 - \$ 74,999	1,213	\$81,646,932	\$44,647,396	3,273	963	\$-29,732
\$ 75,000 - \$ 99,999	1,542	\$133,998,757	\$81,839,406	3,947	1,270	\$-353,945
\$ 100,000 - \$ 124,999	1,153	\$129,241,682	\$81,467,439	2,849	1,043	\$-103,986
\$ 125,000 - \$ 149,999	774	\$106,147,857	\$66,390,036	1,892	783	\$-11,931
\$ 150,000 - \$ 199,999	1,008	\$174,576,891	\$105,857,975	2,448	998	\$-635,621
\$ 200,000 - \$ 249,999	638	\$142,526,575	\$87,049,917	1,519	633	\$-35,032
\$ 250,000 - \$ 499,999	1,520	\$530,592,196	\$301,422,727	3,794	1,490	\$-291,258
\$ 500,000 - \$ 999,999	942	\$656,520,676	\$382,344,628	2,337	984	\$-802,746
\$1,000,000 and Over	1,432	\$16,385,954,678	\$10,408,545,124	3,583	1,548	\$-4,227,358
Total	96,374	\$17,427,942,114	\$12,011,568,182	300,444	56,390	\$-15,556,135

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	463	\$-2,325,848	\$3,952,765	714	48	\$221,406
\$ 1 - \$ 2,999	590	\$882,215	\$2,986,172	750	56	\$66,979
\$ 3,000 - \$ 4,999	1,986	\$8,643,602	\$9,999,643	2,101	84	\$71,424
\$ 5,000 - \$ 9,999	25,347	\$200,387,503	\$166,579,638	29,620	1,459	\$1,769,186
\$ 10,000 - \$ 19,999	91,298	\$1,392,702,906	\$1,097,025,789	112,880	15,590	\$26,539,037
\$ 20,000 - \$ 29,999	114,604	\$2,883,045,493	\$2,312,530,825	133,515	35,199	\$83,088,584
\$ 30,000 - \$ 39,999	128,240	\$4,490,443,653	\$3,636,797,431	141,576	57,889	\$156,876,542
\$ 40,000 - \$ 49,999	115,881	\$5,195,738,431	\$4,187,371,362	125,215	66,275	\$199,245,802
\$ 50,000 - \$ 59,999	91,088	\$4,986,571,911	\$3,969,445,217	97,645	60,894	\$200,132,095
\$ 60,000 - \$ 74,999	88,570	\$5,912,940,104	\$4,636,713,866	95,195	66,990	\$247,554,719
\$ 75,000 - \$ 99,999	69,923	\$5,987,795,547	\$4,592,919,496	76,019	59,225	\$260,620,807
\$ 100,000 - \$ 124,999	31,115	\$3,452,719,083	\$2,589,058,174	34,416	28,604	\$156,653,115
\$ 125,000 - \$ 149,999	15,857	\$2,160,448,427	\$1,593,950,635	17,940	14,456	\$99,203,952
\$ 150,000 - \$ 199,999	14,949	\$2,564,895,640	\$1,866,238,260	17,101	13,936	\$118,341,828
\$ 200,000 - \$ 249,999	7,342	\$1,631,232,314	\$1,162,094,522	8,527	6,850	\$74,281,384
\$ 250,000 - \$ 499,999	11,344	\$3,847,886,058	\$2,647,282,394	13,268	10,309	\$164,182,246
\$ 500,000 - \$ 999,999	3,935	\$2,660,587,303	\$1,757,305,861	4,681	3,704	\$93,567,428
\$1,000,000 and Over	2,414	\$10,614,830,838	\$7,233,284,450	2,984	2,121	\$107,787,022
Total	814,946	\$57,989,425,180	\$43,465,536,500	914,147	443,689	\$1,990,203,556

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	16,058	\$-572,752,016	\$2,127,892	23,974	2,071	\$-107,869
\$ 1 - \$ 2,999	22,035	\$31,296,165	\$21,603,630	28,819	1,698	\$-110,424
\$ 3,000 - \$ 4,999	15,209	\$60,636,669	\$38,628,241	20,381	1,537	\$-219,911
\$ 5,000 - \$ 9,999	22,120	\$157,814,319	\$94,565,394	32,695	4,851	\$-807,624
\$ 10,000 - \$ 19,999	16,984	\$239,726,568	\$153,669,904	23,537	7,746	\$-1,094,987
\$ 20,000 - \$ 29,999	8,179	\$202,111,199	\$144,827,338	9,944	3,349	\$-778,744
\$ 30,000 - \$ 39,999	6,502	\$226,307,110	\$170,530,709	7,434	2,106	\$-101,525
\$ 40,000 - \$ 49,999	5,113	\$228,844,931	\$173,590,604	5,769	1,731	\$-28,571
\$ 50,000 - \$ 59,999	3,964	\$217,127,846	\$164,597,236	4,378	1,573	\$-567,166
\$ 60,000 - \$ 74,999	4,172	\$278,855,259	\$209,361,296	4,661	1,840	\$-263,849
\$ 75,000 - \$ 99,999	3,787	\$325,683,955	\$240,698,826	4,293	1,987	\$-49,047
\$ 100,000 - \$ 124,999	1,877	\$208,640,356	\$152,016,124	2,164	1,083	\$-172,250
\$ 125,000 - \$ 149,999	1,023	\$139,146,506	\$99,861,625	1,191	545	\$-7,619
\$ 150,000 - \$ 199,999	1,039	\$178,993,108	\$127,944,517	1,246	720	\$-201,221
\$ 200,000 - \$ 249,999	516	\$115,653,611	\$81,803,933	637	317	\$-72,955
\$ 250,000 - \$ 499,999	1,054	\$364,941,634	\$260,101,206	1,296	731	\$-532,684
\$ 500,000 - \$ 999,999	470	\$319,332,683	\$216,647,434	587	330	\$-517,485
\$1,000,000 and Over	479	\$4,683,533,545	\$3,387,146,032	614	394	\$-712,497
Total	130,581	\$7,405,893,448	\$5,739,721,941	173,620	34,609	\$-6,346,428

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	224,438	\$65,685,877,946	\$45,032,008,112	328,580	114,955	\$210,279,334
ADAIR	4,945	\$164,414,392	\$133,319,378	7,296	2,260	\$5,756,153
ADAMS	2,413	\$77,525,765	\$64,709,150	3,629	1,139	\$2,847,573
ALLAMAKEE	8,316	\$264,151,447	\$218,518,462	12,268	4,037	\$8,445,983
APPANOOSE	6,768	\$197,157,198	\$159,536,818	10,198	3,180	\$6,903,257
AUDUBON	3,566	\$137,039,385	\$109,942,446	5,395	1,407	\$4,720,179
BENTON	15,933	\$655,539,180	\$507,021,904	21,966	7,218	\$25,805,196
BLACK HAWK	75,020	\$3,113,895,533	\$2,358,872,384	104,559	32,834	\$119,434,281
BOONE	16,124	\$649,755,847	\$500,709,670	22,479	6,847	\$25,226,834
BREMER	14,771	\$621,627,392	\$478,993,335	20,952	6,328	\$24,892,710
BUCHANAN	12,378	\$474,474,930	\$378,561,715	17,157	6,013	\$18,261,773
BUENA VISTA	12,222	\$454,870,735	\$357,674,005	17,301	7,048	\$16,751,743
BUTLER	8,858	\$306,779,864	\$247,386,958	12,965	3,988	\$11,856,406
CALHOUN	5,625	\$200,523,386	\$159,869,370	8,437	2,368	\$7,777,442
CARROLL	13,418	\$536,680,634	\$426,488,147	18,823	5,992	\$21,083,787
CASS	8,116	\$288,773,237	\$226,732,440	11,983	3,487	\$10,607,102
CEDAR	11,402	\$460,031,082	\$359,551,771	16,069	4,782	\$18,061,760
CERRO GORDO	26,186	\$1,100,294,127	\$827,531,461	37,312	10,268	\$41,282,515
CHEROKEE	7,203	\$260,557,008	\$206,420,468	10,550	2,869	\$10,181,429
CHICKASAW	7,516	\$291,755,924	\$229,572,902	10,634	3,293	\$11,066,617
CLARKE	5,401	\$171,565,163	\$139,206,494	7,875	2,976	\$6,233,026
CLAY	10,537	\$428,279,139	\$329,334,083	14,811	4,374	\$16,291,588
CLAYTON	10,487	\$356,735,166	\$291,281,996	15,419	4,289	\$12,072,774

(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	27,961	\$1,023,372,878	\$797,188,663	40,167	12,657	\$38,538,997
CRAWFORD	9,708	\$349,801,133	\$280,262,295	14,269	6,072	\$13,382,352
DALLAS	46,459	\$3,172,230,181	\$2,352,586,599	60,625	24,808	\$131,659,099
DAVIS	4,447	\$143,953,435	\$121,541,175	6,733	2,857	\$5,407,933
DECATUR	3,854	\$114,688,475	\$88,528,788	5,791	1,881	\$3,511,763
DELAWARE	10,845	\$379,000,811	\$307,328,440	15,105	4,925	\$14,529,430
DES MOINES	24,479	\$953,753,763	\$731,204,814	35,700	11,055	\$35,551,226
DICKINSON	11,614	\$534,683,492	\$409,535,366	17,198	3,993	\$20,291,475
DUBUQUE	61,174	\$2,672,226,761	\$2,021,714,438	84,087	26,896	\$98,875,530
EMMET	5,653	\$196,723,461	\$156,976,905	8,233	2,445	\$6,891,997
FAYETTE	11,251	\$378,542,470	\$302,330,982	16,613	4,909	\$14,119,434
FLOYD	9,265	\$344,393,474	\$273,617,713	13,426	4,251	\$13,502,426
FRANKLIN	5,733	\$233,334,498	\$183,383,944	8,500	2,933	\$8,819,127
FREMONT	3,950	\$150,194,344	\$117,612,862	5,864	1,769	\$4,788,462
GREENE	5,402	\$181,323,136	\$148,840,140	7,982	2,384	\$7,135,287
GRUNDY	7,445	\$319,789,232	\$246,934,510	10,543	3,107	\$12,962,818
GUTHRIE	6,253	\$246,688,062	\$190,715,372	9,342	2,754	\$9,452,059
HAMILTON	8,980	\$371,590,000	\$281,151,030	13,111	4,073	\$14,002,531
HANCOCK	6,648	\$241,221,906	\$193,805,748	9,536	2,866	\$9,500,488
HARDIN	10,389	\$383,995,837	\$309,295,591	15,103	4,544	\$15,109,199
HARRISON	8,552	\$359,423,737	\$289,644,319	12,280	4,005	\$9,263,006
HENRY	11,252	\$380,051,945	\$299,160,892	16,135	5,185	\$13,836,520
HOWARD	5,926	\$198,777,650	\$157,596,595	8,505	2,658	\$6,379,750

(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	5,814	\$242,316,946	\$189,397,612	8,462	2,685	\$9,647,321
IDA	4,404	\$183,501,303	\$143,106,458	6,344	1,855	\$6,888,668
IOWA	10,640	\$407,420,396	\$321,250,131	14,779	4,630	\$15,697,267
JACKSON	11,897	\$420,916,893	\$342,873,389	17,055	5,008	\$16,612,553
JASPER	21,160	\$807,281,389	\$620,649,881	30,056	9,288	\$31,039,710
JEFFERSON	8,692	\$377,218,946	\$277,150,077	12,891	3,270	\$11,888,635
JOHNSON	81,418	\$4,129,624,483	\$3,092,012,165	105,348	32,879	\$169,459,988
JONES	11,483	\$426,242,045	\$335,461,340	16,498	4,861	\$16,379,200
KEOKUK	5,772	\$188,140,719	\$153,194,585	8,586	2,640	\$7,014,200
KOSSUTH	9,634	\$395,747,579	\$311,849,689	14,004	3,867	\$15,197,936
LEE	19,412	\$708,610,731	\$555,975,570	28,356	8,593	\$26,446,009
LINN	134,176	\$6,541,008,313	\$4,898,045,283	182,270	60,447	\$261,316,659
LOUISA	6,484	\$225,018,089	\$179,779,286	9,244	3,297	\$8,442,734
LUCAS	4,916	\$156,968,142	\$125,951,467	7,129	2,389	\$5,979,655
LYON	7,068	\$290,679,062	\$232,793,944	9,856	3,873	\$11,274,413
MADISON	9,353	\$423,408,604	\$324,038,516	13,023	4,576	\$17,624,279
MAHASKA	12,299	\$452,836,454	\$350,253,002	17,558	5,986	\$16,615,977
MARION	19,501	\$814,636,931	\$627,508,178	27,464	9,282	\$31,708,357
MARSHALL	22,647	\$857,305,162	\$663,094,070	32,906	12,393	\$32,083,569
MILLS	8,330	\$354,937,678	\$268,458,868	11,879	4,035	\$9,512,021
MITCHELL	6,426	\$235,114,389	\$186,503,841	9,352	2,830	\$8,355,492
MONONA	5,038	\$181,538,088	\$143,781,271	7,523	2,088	\$6,839,591
MONROE	4,202	\$141,139,809	\$115,214,831	6,213	1,964	\$5,529,027

(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	6,151	\$205,005,856	\$163,070,805	8,916	2,679	\$7,427,007
MUSCATINE	25,749	\$1,023,953,261	\$791,152,082	36,010	12,981	\$40,184,565
O'BRIEN	8,848	\$335,512,442	\$264,716,712	12,614	3,811	\$12,529,459
OSCEOLA	3,772	\$127,478,104	\$107,879,133	5,470	1,897	\$4,777,969
PAGE	8,167	\$286,126,837	\$221,796,793	12,022	3,528	\$10,048,888
PALO ALTO	5,469	\$195,622,495	\$160,105,258	7,927	2,320	\$7,712,053
PLYMOUTH	15,573	\$671,287,346	\$530,633,502	21,645	7,445	\$26,876,039
POCAHONTAS	4,234	\$149,201,643	\$121,634,527	6,337	1,766	\$5,705,443
POLK	283,276	\$14,561,422,199	\$10,919,044,364	376,899	140,118	\$590,340,665
POTTAWATTAMIE	53,252	\$2,136,974,504	\$1,603,920,456	75,454	26,621	\$51,187,226
POWESHIEK	10,766	\$405,737,771	\$319,194,224	15,653	4,428	\$15,777,323
RINGGOLD	2,571	\$79,942,018	\$69,652,467	3,974	1,190	\$3,232,230
SAC	6,275	\$225,419,453	\$181,965,032	9,215	2,609	\$8,978,147
SCOTT	101,727	\$4,924,026,236	\$3,663,900,733	141,487	47,954	\$194,986,740
SHELBY	7,371	\$290,282,154	\$225,926,011	10,593	3,120	\$10,362,848
SIoux	20,090	\$870,537,350	\$703,602,228	27,611	11,745	\$34,607,775
STORY	48,907	\$2,246,393,328	\$1,688,620,898	64,357	18,132	\$89,779,071
TAMA	9,826	\$348,098,787	\$276,244,056	14,446	4,752	\$13,399,123
TAYLOR	3,322	\$94,099,356	\$82,749,963	5,038	1,554	\$3,635,890
UNION	6,943	\$228,815,841	\$186,014,321	10,240	3,174	\$8,636,052
VAN BUREN	3,880	\$120,759,106	\$97,304,086	6,037	1,929	\$4,277,918
WAPELLO	18,895	\$649,350,767	\$515,743,779	27,479	9,749	\$24,597,952
WARREN	29,552	\$1,371,422,460	\$1,037,052,699	40,142	14,019	\$55,730,533

(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	13,327	\$504,706,179	\$392,113,079	19,009	6,629	\$18,134,386
WAYNE	3,346	\$97,797,788	\$160,187,963	5,132	1,858	\$3,330,675
WEBSTER	20,574	\$794,959,034	\$618,973,612	29,323	9,385	\$30,715,250
WINNEBAGO	6,768	\$245,983,556	\$197,413,136	9,733	2,733	\$9,352,235
WINNESHIEK	12,088	\$456,589,333	\$361,713,350	17,238	4,611	\$17,019,179
WOODBURY	58,617	\$2,248,633,499	\$1,744,374,340	81,815	32,706	\$78,452,422
WORTH	4,674	\$163,244,985	\$128,980,705	6,682	1,919	\$5,594,652
WRIGHT	7,431	\$266,826,930	\$212,260,524	11,107	3,699	\$9,989,312
Total	2,061,090	\$145,515,887,930	\$106,210,484,942	2,887,907	968,776	\$3,282,282,659

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	16,235	\$-1,616,828,223	\$242,744,290	\$231,676,754	\$5,737,012	\$-774,262
\$ 1 - \$ 2,999	16,976	\$24,346,905	\$164,844	\$18,319,531	\$22,399,434	\$-7,803
\$ 3,000 - \$ 4,999	11,643	\$46,671,468	\$2,020,579	\$20,233,844	\$34,349,720	\$-17,215
\$ 5,000 - \$ 9,999	31,787	\$240,592,684	\$18,830,163	\$81,000,867	\$162,586,456	\$1,071,299
\$ 10,000 - \$ 19,999	89,848	\$1,374,774,890	\$118,739,217	\$427,998,710	\$894,071,230	\$16,867,740
\$ 20,000 - \$ 29,999	115,049	\$2,896,148,263	\$266,513,607	\$665,281,415	\$2,027,998,663	\$62,694,689
\$ 30,000 - \$ 39,999	137,744	\$4,833,132,356	\$442,705,156	\$841,013,994	\$3,590,069,089	\$141,853,278
\$ 40,000 - \$ 49,999	135,701	\$6,094,260,451	\$589,610,890	\$912,179,205	\$4,614,894,569	\$204,165,419
\$ 50,000 - \$ 59,999	113,990	\$6,246,859,782	\$662,813,075	\$871,826,488	\$4,727,861,046	\$222,474,116
\$ 60,000 - \$ 74,999	118,511	\$7,924,752,432	\$929,474,804	\$1,070,859,098	\$5,945,834,212	\$294,985,537
\$ 75,000 - \$ 99,999	101,344	\$8,696,528,220	\$1,156,113,221	\$1,152,959,153	\$6,412,319,953	\$330,823,608
\$ 100,000 - \$ 124,999	48,003	\$5,333,290,994	\$796,808,170	\$690,991,660	\$3,864,329,100	\$209,291,820
\$ 125,000 - \$ 149,999	25,328	\$3,452,530,673	\$566,776,039	\$433,628,380	\$2,465,829,623	\$135,417,760
\$ 150,000 - \$ 199,999	25,197	\$4,328,179,030	\$779,505,898	\$526,216,168	\$3,043,841,271	\$166,311,614
\$ 200,000 - \$ 249,999	12,766	\$2,840,877,442	\$563,980,781	\$334,224,687	\$1,959,280,245	\$104,961,354
\$ 250,000 - \$ 499,999	21,876	\$7,483,035,153	\$1,746,391,564	\$846,752,164	\$4,967,768,267	\$243,971,547
\$ 500,000 - \$ 999,999	9,148	\$6,272,103,700	\$1,692,115,635	\$699,257,725	\$3,991,541,308	\$154,531,190
\$1,000,000 and Over	7,933	\$52,521,369,207	\$11,245,373,304	\$7,950,096,647	\$34,071,406,075	\$223,865,391
Total	1,039,079	\$118,992,625,427	\$21,820,681,237	\$17,774,516,490	\$82,802,117,273	\$2,512,487,082

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	45,056	\$-1,586,603,073	\$18,238,705	\$129,839,775	\$1,668,324	\$-971,082
\$ 1 - \$ 2,999	59,071	\$97,263,765	\$646,918	\$87,405,312	\$12,699,464	\$-794,727
\$ 3,000 - \$ 4,999	54,630	\$219,322,567	\$452,955	\$121,604,751	\$98,191,517	\$-1,403,497
\$ 5,000 - \$ 9,999	137,188	\$1,023,383,893	\$23,071,980	\$334,205,919	\$668,074,229	\$-5,736,861
\$ 10,000 - \$ 19,999	220,902	\$3,256,877,522	\$55,427,717	\$595,433,596	\$2,609,247,900	\$17,276,326
\$ 20,000 - \$ 29,999	179,509	\$4,460,304,659	\$272,181,026	\$493,034,511	\$3,696,940,826	\$102,753,345
\$ 30,000 - \$ 39,999	136,479	\$4,732,073,577	\$356,403,090	\$369,955,553	\$4,007,161,713	\$158,805,599
\$ 40,000 - \$ 49,999	82,691	\$3,678,572,302	\$330,556,119	\$222,368,578	\$3,126,599,225	\$143,315,994
\$ 50,000 - \$ 59,999	44,810	\$2,440,865,802	\$251,657,945	\$122,913,212	\$2,067,201,873	\$100,793,939
\$ 60,000 - \$ 74,999	30,934	\$2,052,204,388	\$235,395,852	\$87,968,395	\$1,729,469,234	\$88,275,049
\$ 75,000 - \$ 99,999	17,479	\$1,484,628,714	\$189,814,881	\$52,023,834	\$1,243,241,624	\$65,145,498
\$ 100,000 - \$ 124,999	5,492	\$606,670,177	\$84,017,631	\$16,800,437	\$506,661,878	\$27,129,221
\$ 125,000 - \$ 149,999	2,431	\$330,858,803	\$47,623,182	\$7,367,054	\$276,133,487	\$14,251,143
\$ 150,000 - \$ 199,999	2,057	\$351,256,375	\$54,616,999	\$6,129,732	\$291,166,241	\$14,451,744
\$ 200,000 - \$ 249,999	899	\$199,147,435	\$34,077,187	\$2,633,162	\$162,741,090	\$8,431,329
\$ 250,000 - \$ 499,999	1,444	\$490,161,606	\$85,622,837	\$4,253,204	\$401,734,902	\$18,987,480
\$ 500,000 - \$ 999,999	547	\$370,390,813	\$58,977,382	\$1,645,733	\$309,997,589	\$10,458,182
\$1,000,000 and Over	392	\$2,315,883,178	\$126,894,305	\$1,221,433	\$2,199,436,553	\$8,626,895
Total	1,022,011	\$26,523,262,503	\$2,225,676,711	\$2,656,804,191	\$23,408,367,669	\$769,795,577

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	61,291	\$71,702	\$31,626	\$793,048	\$25,720	\$1,643
\$ 1 - \$ 2,999	76,047	\$50,913	\$17,833	\$695,806	\$4,347	\$405
\$ 3,000 - \$ 4,999	66,273	\$65,672	\$18,642	\$1,360,389	\$5,723	\$688
\$ 5,000 - \$ 9,999	168,975	\$348,222	\$55,074	\$7,819,913	\$49,072	\$48,160
\$ 10,000 - \$ 19,999	310,750	\$1,399,492	\$165,893	\$29,245,014	\$396,367	\$756,544
\$ 20,000 - \$ 29,999	294,558	\$2,049,912	\$179,284	\$22,266,128	\$1,092,558	\$2,845,123
\$ 30,000 - \$ 39,999	274,223	\$1,422,713	\$149,432	\$8,500,681	\$1,903,657	\$5,606,340
\$ 40,000 - \$ 49,999	218,392	\$275,049	\$65,420	\$1,222,459	\$2,081,188	\$7,353,721
\$ 50,000 - \$ 59,999	158,800	\$0	\$0	\$25,867	\$1,967,616	\$7,319,587
\$ 60,000 - \$ 74,999	149,445	\$0	\$0	\$0	\$2,249,297	\$9,280,939
\$ 75,000 - \$ 99,999	118,823	\$0	\$0	\$0	\$2,144,026	\$10,689,425
\$ 100,000 - \$ 124,999	53,495	\$0	\$0	\$0	\$1,112,213	\$6,320,139
\$ 125,000 - \$ 149,999	27,759	\$0	\$0	\$0	\$609,622	\$4,252,859
\$ 150,000 - \$ 199,999	27,254	\$0	\$0	\$0	\$669,868	\$5,264,552
\$ 200,000 - \$ 249,999	13,665	\$0	\$0	\$0	\$341,829	\$3,433,789
\$ 250,000 - \$ 499,999	23,320	\$0	\$0	\$0	\$550,695	\$9,269,568
\$ 500,000 - \$ 999,999	9,695	\$0	\$0	\$0	\$211,103	\$8,686,512
\$1,000,000 and Over	8,325	\$0	\$0	\$0	\$74,416	\$19,615,900
Total	2,061,090	\$5,683,675	\$683,204	\$71,929,305	\$15,489,317	\$100,745,894

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	TaxpayerTrustFund	Other Nonrefundable Tax Credits	Other Refundable Tax Credits
\$ 0 or Less	61,291	\$488,396	\$11,647	\$0	\$208,141	\$816,934
\$ 1 - \$ 2,999	76,047	\$64,439	\$4,973	\$0	\$529	\$43,685
\$ 3,000 - \$ 4,999	66,273	\$44,075	\$4,698	\$0	\$2,249	\$17,000
\$ 5,000 - \$ 9,999	168,975	\$166,769	\$26,338	\$0	\$50,259	\$37,293
\$ 10,000 - \$ 19,999	310,750	\$399,927	\$97,172	\$0	\$238,533	\$133,397
\$ 20,000 - \$ 29,999	294,558	\$372,412	\$168,270	\$0	\$423,930	\$796,262
\$ 30,000 - \$ 39,999	274,223	\$278,457	\$261,529	\$0	\$725,618	\$202,429
\$ 40,000 - \$ 49,999	218,392	\$232,076	\$275,856	\$0	\$1,003,881	\$666,406
\$ 50,000 - \$ 59,999	158,800	\$190,941	\$196,929	\$0	\$1,209,505	\$705,768
\$ 60,000 - \$ 74,999	149,445	\$185,102	\$163,312	\$0	\$1,798,993	\$474,273
\$ 75,000 - \$ 99,999	118,823	\$214,471	\$98,528	\$0	\$2,620,102	\$2,625,359
\$ 100,000 - \$ 124,999	53,495	\$112,607	\$25,785	\$0	\$2,504,953	\$521,202
\$ 125,000 - \$ 149,999	27,759	\$89,428	\$11,343	\$0	\$2,013,755	\$132,881
\$ 150,000 - \$ 199,999	27,254	\$86,400	\$9,596	\$0	\$3,444,762	\$993,764
\$ 200,000 - \$ 249,999	13,665	\$40,530	\$3,667	\$0	\$2,824,754	\$320,150
\$ 250,000 - \$ 499,999	23,320	\$122,402	\$5,378	\$0	\$11,344,623	\$1,579,671
\$ 500,000 - \$ 999,999	9,695	\$85,110	\$1,010	\$0	\$12,672,362	\$2,305,519
\$1,000,000 and Over	8,325	\$117,530	\$400	\$0	\$60,749,155	\$10,402,596
Total	2,061,090	\$3,291,072	\$1,366,431	\$0	\$103,836,104	\$22,774,589

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

2015 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	125,485	\$-1,393,544,235	\$1,873,991,975	\$0	259,283	25,252	\$-4,771,380
\$ 1 - \$ 1,539	51,709	\$211,178,640	\$20,680,213	\$41,424,352	75,638	7,046	\$-1,292,925
\$ 1,539 - \$ 3,078	62,345	\$354,181,012	\$30,889,991	\$145,661,021	90,000	8,615	\$-2,000,366
\$ 3,078 - \$ 6,156	125,299	\$1,053,977,169	\$82,588,350	\$579,133,908	186,134	23,570	\$-5,937,882
\$ 6,156 - \$13,851	287,332	\$4,169,638,260	\$322,517,791	\$2,837,265,787	427,071	86,261	\$18,741,801
\$ 13,851 - \$23,085	313,710	\$7,658,254,939	\$610,570,216	\$5,793,328,062	435,149	122,243	\$154,268,799
\$ 23,085 - \$30,780	256,793	\$8,788,395,385	\$747,682,215	\$6,909,936,346	331,449	114,961	\$263,256,429
\$ 30,780 - \$46,170	394,658	\$18,848,447,857	\$1,838,445,529	\$14,914,904,125	489,273	218,792	\$675,623,267
\$ 46,170 - \$69,255	252,087	\$18,011,280,234	\$2,140,253,589	\$13,978,006,193	316,868	187,068	\$704,381,287
\$ 69,255 and Over	191,672	\$87,814,078,669	\$16,378,738,079	\$61,010,825,148	277,042	174,968	\$1,480,013,629
Total	2,061,090	\$145,515,887,930	\$24,046,357,948	\$106,210,484,942	2,887,907	968,776	\$3,282,282,659

TABLE 15-A
TOTAL PAY RETURNS BY TAXABLE INCOME

2015 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	646	\$1,399,399	\$57,172,634	\$0	1,248	200	\$699,075
\$ 1 - \$ 1,539	157	\$4,730,761	\$1,733,470	\$115,945	260	17	\$56,901
\$ 1,539 - \$ 3,078	222	\$3,385,526	\$87,413	\$534,172	307	21	\$49,329
\$ 3,078 - \$ 6,156	37,165	\$326,148,969	\$33,715,770	\$191,286,632	42,910	192	\$964,884
\$ 6,156 - \$13,851	197,649	\$2,950,473,601	\$290,012,081	\$1,993,642,476	255,000	14,532	\$39,882,914
\$ 13,851 - \$23,085	271,704	\$6,710,657,978	\$587,792,350	\$5,061,959,977	355,695	70,325	\$162,056,358
\$ 23,085 - \$30,780	246,549	\$8,428,674,544	\$719,058,040	\$6,637,379,059	316,869	109,155	\$263,846,015
\$ 30,780 - \$46,170	381,552	\$18,187,266,751	\$1,767,680,388	\$14,418,961,259	472,694	213,343	\$675,861,613
\$ 46,170 - \$69,255	241,774	\$17,223,912,227	\$2,041,681,872	\$13,399,021,135	303,011	181,455	\$705,364,073
\$ 69,255 and Over	175,951	\$62,532,775,457	\$12,541,921,101	\$43,409,830,873	250,162	162,675	\$1,490,768,449
Total	1,553,369	\$116,369,425,213	\$18,040,855,119	\$85,112,731,528	1,998,156	751,915	\$3,339,549,611

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

2015 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	124,839	\$-1,394,943,634	\$1,816,819,341	\$0	258,035	25,052	\$-5,470,455
\$ 1 - \$ 1,539	51,552	\$206,447,879	\$18,946,743	\$41,308,407	75,378	7,029	\$-1,349,826
\$ 1,539 - \$ 3,078	62,123	\$350,795,486	\$30,802,578	\$145,126,849	89,693	8,594	\$-2,049,695
\$ 3,078 - \$ 6,156	88,134	\$727,828,200	\$48,872,580	\$387,847,276	143,224	23,378	\$-6,902,766
\$ 6,156 - \$13,851	89,683	\$1,219,164,659	\$32,505,710	\$843,623,311	172,071	71,729	\$-21,141,113
\$ 13,851 - \$23,085	42,006	\$947,596,961	\$22,777,866	\$731,368,085	79,454	51,918	\$-7,787,559
\$ 23,085 - \$30,780	10,244	\$359,720,841	\$28,624,175	\$272,557,287	14,580	5,806	\$-589,586
\$ 30,780 - \$46,170	13,106	\$661,181,106	\$70,765,141	\$495,942,866	16,579	5,449	\$-238,346
\$ 46,170 - \$69,255	10,313	\$787,368,007	\$98,571,717	\$578,985,058	13,857	5,613	\$-982,786
\$ 69,255 and Over	15,721	\$25,281,303,212	\$3,836,816,978	\$17,600,994,275	26,880	12,293	\$-10,754,820
Total	507,721	\$29,146,462,717	\$6,005,502,829	\$21,097,753,414	889,751	216,861	\$-57,266,952

**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	55,252	\$-1,548,650,845	\$5,300,194	120,700	9,342	\$-1,667,998
\$ 1 - \$ 2,999	69,795	\$111,625,682	\$31,922,375	102,210	7,188	\$-769,079
\$ 3,000 - \$ 4,999	60,744	\$243,785,760	\$121,410,059	85,746	7,620	\$-1,358,214
\$ 5,000 - \$ 9,999	154,610	\$1,156,703,531	\$760,658,329	223,544	28,731	\$-4,462,837
\$ 10,000 - \$ 19,999	284,784	\$4,244,569,271	\$3,219,665,761	426,122	99,193	\$32,718,094
\$ 20,000 - \$ 29,999	269,591	\$6,732,598,074	\$5,249,538,754	379,211	114,379	\$159,858,764
\$ 30,000 - \$ 39,999	251,105	\$8,758,871,479	\$6,980,421,086	329,776	121,067	\$290,164,788
\$ 40,000 - \$ 49,999	199,784	\$8,939,034,900	\$7,111,233,913	253,124	107,483	\$336,001,170
\$ 50,000 - \$ 59,999	143,591	\$7,854,505,006	\$6,179,080,316	179,976	87,139	\$312,010,568
\$ 60,000 - \$ 74,999	131,945	\$8,803,438,300	\$6,826,966,672	166,835	90,482	\$368,301,739
\$ 75,000 - \$ 99,999	100,601	\$8,607,448,272	\$6,542,425,736	130,563	77,762	\$377,135,593
\$ 100,000 - \$ 124,999	43,178	\$4,790,574,449	\$3,570,328,119	57,955	37,695	\$222,871,856
\$ 125,000 - \$ 149,999	21,394	\$2,914,399,503	\$2,140,715,952	29,583	18,781	\$140,494,930
\$ 150,000 - \$ 199,999	20,021	\$3,431,829,160	\$2,482,587,550	28,609	18,365	\$169,104,109
\$ 200,000 - \$ 249,999	9,408	\$2,090,303,983	\$1,483,064,766	13,664	8,744	\$105,219,483
\$ 250,000 - \$ 499,999	14,336	\$4,836,230,355	\$3,321,603,095	21,302	13,561	\$241,391,593
\$ 500,000 - \$ 999,999	4,590	\$3,094,423,143	\$2,056,054,434	7,148	4,729	\$148,312,182
\$1,000,000 and Over	1,923	\$4,768,319,961	\$3,095,499,719	3,259	1,560	\$176,676,584
Total	1,836,652	\$79,830,009,984	\$61,178,476,830	2,559,327	853,821	\$3,072,003,325

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	511	\$-81,829,854	\$3,622,277	861	129	\$420,303
\$ 1 - \$ 2,999	567	\$843,116	\$2,884,395	722	55	\$66,877
\$ 3,000 - \$ 4,999	1,922	\$8,365,182	\$9,687,720	2,033	86	\$74,063
\$ 5,000 - \$ 9,999	55,222	\$447,312,756	\$344,380,419	59,415	1,480	\$3,233,237
\$ 10,000 - \$ 19,999	194,714	\$2,948,360,745	\$2,309,069,655	232,464	19,986	\$56,507,356
\$ 20,000 - \$ 29,999	240,701	\$6,052,865,942	\$4,819,572,638	316,423	75,578	\$165,116,941
\$ 30,000 - \$ 39,999	245,869	\$8,579,767,025	\$6,901,821,753	319,417	117,811	\$290,511,050
\$ 40,000 - \$ 49,999	196,643	\$8,798,433,959	\$7,044,293,573	247,560	106,376	\$336,607,165
\$ 50,000 - \$ 59,999	141,496	\$7,739,556,162	\$6,118,518,919	176,405	86,390	\$312,658,735
\$ 60,000 - \$ 74,999	129,826	\$8,661,683,070	\$6,747,802,375	163,262	89,608	\$368,602,285
\$ 75,000 - \$ 99,999	98,913	\$8,462,449,900	\$6,457,536,384	127,726	76,922	\$379,557,728
\$ 100,000 - \$ 124,999	42,328	\$4,695,772,692	\$3,514,791,857	56,401	37,214	\$223,201,082
\$ 125,000 - \$ 149,999	20,978	\$2,857,686,293	\$2,108,042,796	28,811	18,499	\$140,509,837
\$ 150,000 - \$ 199,999	19,605	\$3,359,935,889	\$2,443,695,004	27,789	18,074	\$169,885,656
\$ 200,000 - \$ 249,999	9,215	\$2,046,875,413	\$1,458,887,294	13,312	8,613	\$105,325,164
\$ 250,000 - \$ 499,999	13,943	\$4,702,016,015	\$3,254,026,497	20,494	13,288	\$242,096,840
\$ 500,000 - \$ 999,999	4,445	\$2,996,893,126	\$2,006,595,053	6,844	4,618	\$149,519,039
\$1,000,000 and Over	1,804	\$4,398,031,789	\$2,884,017,238	3,000	1,465	\$181,423,371
Total	1,418,702	\$76,675,019,220	\$58,429,245,847	1,802,939	676,192	\$3,125,316,729

**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	54,741	\$-1,466,820,991	\$1,677,917	119,839	9,213	\$-2,088,301
\$ 1 - \$ 2,999	69,228	\$110,782,566	\$29,037,980	101,488	7,133	\$-835,956
\$ 3,000 - \$ 4,999	58,822	\$235,420,578	\$111,722,339	83,713	7,534	\$-1,432,277
\$ 5,000 - \$ 9,999	99,388	\$709,390,775	\$416,277,910	164,129	27,251	\$-7,696,074
\$ 10,000 - \$ 19,999	90,070	\$1,296,208,526	\$910,596,106	193,658	79,207	\$-23,789,262
\$ 20,000 - \$ 29,999	28,890	\$679,732,132	\$429,966,116	62,788	38,801	\$-5,258,177
\$ 30,000 - \$ 39,999	5,236	\$179,104,454	\$78,599,333	10,359	3,256	\$-346,262
\$ 40,000 - \$ 49,999	3,141	\$140,600,941	\$66,940,340	5,564	1,107	\$-605,995
\$ 50,000 - \$ 59,999	2,095	\$114,948,844	\$60,561,397	3,571	749	\$-648,167
\$ 60,000 - \$ 74,999	2,119	\$141,755,230	\$79,164,297	3,573	874	\$-300,546
\$ 75,000 - \$ 99,999	1,688	\$144,998,372	\$84,889,352	2,837	840	\$-2,422,135
\$ 100,000 - \$ 124,999	850	\$94,801,757	\$55,536,262	1,554	481	\$-329,226
\$ 125,000 - \$ 149,999	416	\$56,713,210	\$32,673,156	772	282	\$-14,907
\$ 150,000 - \$ 199,999	416	\$71,893,271	\$38,892,546	820	291	\$-781,547
\$ 200,000 - \$ 249,999	193	\$43,428,570	\$24,177,472	352	131	\$-105,681
\$ 250,000 - \$ 499,999	393	\$134,214,340	\$67,576,598	808	273	\$-705,247
\$ 500,000 - \$ 999,999	145	\$97,530,017	\$49,459,381	304	111	\$-1,206,857
\$1,000,000 and Over	119	\$370,288,172	\$211,482,481	259	95	\$-4,746,787
Total	417,950	\$3,154,990,764	\$2,749,230,983	756,388	177,629	\$-53,313,404

**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	31,001	\$251,863,846	\$184,743,844	31,070	94	\$1,525,154
\$ 10,000 - \$ 19,999	102,561	\$1,532,774,649	\$1,207,257,935	110,353	4,225	\$29,904,300
\$ 20,000 - \$ 29,999	117,367	\$2,946,148,986	\$2,362,805,510	151,181	34,391	\$78,427,229
\$ 30,000 - \$ 39,999	105,076	\$3,651,516,205	\$2,941,602,603	138,695	43,327	\$122,040,209
\$ 40,000 - \$ 49,999	71,018	\$3,167,642,178	\$2,525,604,161	92,185	26,017	\$120,376,764
\$ 50,000 - \$ 59,999	43,674	\$2,384,510,230	\$1,864,532,930	57,160	15,413	\$94,907,832
\$ 60,000 - \$ 74,999	34,749	\$2,313,117,569	\$1,769,878,723	46,347	12,468	\$96,239,427
\$ 75,000 - \$ 99,999	22,709	\$1,934,049,230	\$1,438,893,636	30,858	7,447	\$83,926,071
\$ 100,000 - \$ 124,999	8,182	\$905,943,819	\$660,489,379	11,568	2,778	\$41,816,661
\$ 125,000 - \$ 149,999	3,620	\$492,421,697	\$356,383,690	5,248	1,151	\$23,780,007
\$ 150,000 - \$ 199,999	3,210	\$548,609,537	\$393,734,165	4,801	943	\$27,347,141
\$ 200,000 - \$ 249,999	1,300	\$288,587,605	\$205,019,815	1,924	377	\$14,826,551
\$ 250,000 - \$ 499,999	1,892	\$636,655,248	\$441,805,336	2,791	505	\$32,781,687
\$ 500,000 - \$ 999,999	552	\$367,922,639	\$246,687,075	815	134	\$18,611,142
\$1,000,000 And Over	237	\$561,899,249	\$371,765,438	349	44	\$24,413,707
Total	547,148	\$21,983,662,687	\$16,971,204,240	685,345	149,314	\$810,923,882

**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	21,416	\$-444,221,185	\$490,113	33,433	1,343	\$-429,351
\$ 1 - \$ 2,999	42,953	\$72,963,627	\$9,596,877	52,867	4,001	\$-477,761
\$ 3,000 - \$ 4,999	40,467	\$162,151,811	\$77,020,355	49,199	5,017	\$-1,017,529
\$ 5,000 - \$ 9,999	67,736	\$479,274,504	\$305,464,695	93,310	19,168	\$-6,058,914
\$ 10,000 - \$ 19,999	56,093	\$815,294,411	\$642,328,078	106,688	58,791	\$-19,154,455
\$ 20,000 - \$ 29,999	16,391	\$379,452,367	\$250,191,176	31,562	25,463	\$-3,353,100
\$ 30,000 - \$ 39,999	2,127	\$72,667,787	\$26,263,154	3,712	1,093	\$-119,311
\$ 40,000 - \$ 49,999	1,273	\$56,966,973	\$21,927,523	2,033	186	\$-142,797
\$ 50,000 - \$ 59,999	753	\$41,289,749	\$17,730,260	1,176	97	\$-12,164
\$ 60,000 - \$ 74,999	729	\$48,441,674	\$23,106,316	1,101	123	\$-9,270
\$ 75,000 - \$ 99,999	461	\$39,504,477	\$20,665,272	670	70	\$-2,024,372
\$ 100,000 - \$ 124,999	181	\$20,130,503	\$10,743,097	284	48	\$-93,887
\$ 125,000 - \$ 149,999	82	\$11,187,957	\$6,273,857	125	16	\$-524
\$ 150,000 - \$ 199,999	69	\$11,906,575	\$5,960,652	107	12	\$-5
\$ 200,000 - \$ 249,999	36	\$8,051,662	\$4,042,498	51	5	\$-5,905
\$ 250,000 - \$ 499,999	56	\$18,782,504	\$7,307,514	81	14	\$-10,758
\$ 500,000 - \$ 999,999	19	\$13,052,926	\$6,476,689	29	0	\$-36,265
\$1,000,000 and Over	17	\$41,774,165	\$23,803,647	26	5	\$-552,857
Total	250,859	\$1,848,672,487	\$1,459,391,773	376,454	115,452	\$-33,499,225

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	99	\$-76,269,032	\$130,440	240	90	\$219,417
\$ 10,000 - \$ 19,999	4,989	\$86,242,202	\$53,638,805	14,288	1,029	\$811,277
\$ 20,000 - \$ 29,999	14,224	\$362,169,418	\$251,322,679	38,319	7,994	\$5,988,598
\$ 30,000 - \$ 39,999	18,539	\$647,051,046	\$485,892,376	46,065	19,769	\$15,903,422
\$ 40,000 - \$ 49,999	15,057	\$673,652,303	\$515,293,323	36,201	17,316	\$22,055,831
\$ 50,000 - \$ 59,999	11,383	\$623,104,759	\$477,184,852	26,878	13,053	\$22,853,481
\$ 60,000 - \$ 74,999	12,009	\$804,873,978	\$615,531,424	27,981	14,017	\$31,986,327
\$ 75,000 - \$ 99,999	11,911	\$1,026,564,114	\$778,267,658	27,378	14,400	\$43,659,887
\$ 100,000 - \$ 124,999	6,166	\$686,171,066	\$512,971,278	14,112	8,136	\$30,775,482
\$ 125,000 - \$ 149,999	3,445	\$470,017,828	\$344,382,929	7,975	4,366	\$21,537,777
\$ 150,000 - \$ 199,999	3,688	\$632,363,904	\$453,711,919	8,578	4,822	\$29,315,749
\$ 200,000 - \$ 249,999	1,897	\$422,362,382	\$294,796,084	4,465	2,428	\$19,985,155
\$ 250,000 - \$ 499,999	3,259	\$1,113,027,381	\$761,846,452	7,528	4,526	\$54,292,663
\$ 500,000 - \$ 999,999	1,334	\$910,989,521	\$605,803,309	3,040	2,002	\$43,430,593
\$1,000,000 And Over	642	\$1,646,055,314	\$1,066,094,355	1,512	683	\$66,560,500
Total	108,642	\$10,028,376,184	\$7,216,867,883	264,560	114,631	\$409,376,159

**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	19,559	\$-949,012,622	\$243,567	65,463	6,286	\$-1,561,834
\$ 1 - \$ 2,999	6,643	\$9,879,020	\$86,388	22,755	1,608	\$-253,107
\$ 3,000 - \$ 4,999	4,708	\$18,841,225	\$173,619	16,059	1,175	\$-207,571
\$ 5,000 - \$ 9,999	12,622	\$95,046,543	\$31,774,312	42,087	3,822	\$-870,834
\$ 10,000 - \$ 19,999	22,168	\$318,470,246	\$171,960,761	69,714	13,739	\$-3,596,274
\$ 20,000 - \$ 29,999	9,416	\$225,811,751	\$134,384,231	27,125	11,200	\$-1,550,371
\$ 30,000 - \$ 39,999	1,601	\$54,230,725	\$18,290,945	4,834	1,523	\$-129,769
\$ 40,000 - \$ 49,999	712	\$31,774,747	\$8,483,098	2,188	447	\$-435,688
\$ 50,000 - \$ 59,999	441	\$24,299,441	\$7,138,421	1,397	250	\$-70,185
\$ 60,000 - \$ 74,999	493	\$33,071,691	\$12,953,419	1,465	299	\$-28,383
\$ 75,000 - \$ 99,999	477	\$41,257,213	\$19,154,211	1,329	295	\$-349,709
\$ 100,000 - \$ 124,999	309	\$34,692,356	\$16,977,681	846	219	\$-99,332
\$ 125,000 - \$ 149,999	160	\$21,802,860	\$10,735,339	439	165	\$-8,113
\$ 150,000 - \$ 199,999	209	\$36,102,854	\$16,663,769	549	178	\$-603,300
\$ 200,000 - \$ 249,999	94	\$21,215,395	\$11,296,441	224	93	\$-31,103
\$ 250,000 - \$ 499,999	229	\$78,154,637	\$35,879,206	599	161	\$-189,154
\$ 500,000 - \$ 999,999	86	\$58,276,249	\$28,251,989	224	79	\$-713,858
\$1,000,000 and Over	78	\$252,290,901	\$142,444,471	204	75	\$-3,897,845
Total	80,005	\$406,205,232	\$666,891,868	257,501	41,614	\$-14,596,430

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	408	\$-1,755,059	\$3,572,470	632	43	\$197,406
\$ 1 - \$ 2,999	563	\$837,122	\$2,882,094	716	55	\$65,269
\$ 3,000 - \$ 4,999	1,912	\$8,325,854	\$9,658,565	2,015	81	\$68,649
\$ 5,000 - \$ 9,999	24,239	\$191,688,469	\$159,587,398	28,358	1,387	\$1,718,585
\$ 10,000 - \$ 19,999	87,164	\$1,329,343,894	\$1,048,172,915	107,823	14,732	\$25,791,779
\$ 20,000 - \$ 29,999	109,110	\$2,744,547,538	\$2,205,444,449	126,923	33,193	\$80,701,114
\$ 30,000 - \$ 39,999	122,254	\$4,281,199,774	\$3,474,326,774	134,657	54,715	\$152,567,419
\$ 40,000 - \$ 49,999	110,568	\$4,957,139,478	\$4,003,396,089	119,174	63,043	\$194,174,570
\$ 50,000 - \$ 59,999	86,439	\$4,731,941,173	\$3,776,801,137	92,367	57,924	\$194,897,422
\$ 60,000 - \$ 74,999	83,068	\$5,543,691,523	\$4,362,392,228	88,934	63,123	\$240,376,531
\$ 75,000 - \$ 99,999	64,293	\$5,501,836,556	\$4,240,375,090	69,490	55,075	\$251,971,770
\$ 100,000 - \$ 124,999	27,980	\$3,103,657,807	\$2,341,331,200	30,721	26,300	\$150,608,939
\$ 125,000 - \$ 149,999	13,913	\$1,895,246,768	\$1,407,276,177	15,588	12,982	\$95,192,053
\$ 150,000 - \$ 199,999	12,707	\$2,178,962,448	\$1,596,248,920	14,410	12,309	\$113,222,766
\$ 200,000 - \$ 249,999	6,018	\$1,335,925,426	\$959,071,395	6,923	5,808	\$70,513,458
\$ 250,000 - \$ 499,999	8,792	\$2,952,333,386	\$2,050,374,709	10,175	8,257	\$155,022,490
\$ 500,000 - \$ 999,999	2,559	\$1,717,980,966	\$1,154,104,669	2,989	2,482	\$87,477,304
\$1,000,000 and Over	925	\$2,190,077,226	\$1,446,157,445	1,139	738	\$90,449,164
Total	762,912	\$44,662,980,349	\$34,241,173,724	853,034	412,247	\$1,905,016,688

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	13,766	\$-73,587,184	\$944,237	20,943	1,584	\$-97,116
\$ 1 - \$ 2,999	19,632	\$27,939,919	\$19,354,715	25,866	1,524	\$-105,088
\$ 3,000 - \$ 4,999	13,647	\$54,427,542	\$34,528,365	18,455	1,342	\$-207,177
\$ 5,000 - \$ 9,999	19,030	\$135,069,728	\$79,038,903	28,732	4,261	\$-766,326
\$ 10,000 - \$ 19,999	11,809	\$162,443,869	\$96,307,267	17,256	6,677	\$-1,038,533
\$ 20,000 - \$ 29,999	3,083	\$74,468,014	\$45,390,709	4,101	2,138	\$-354,706
\$ 30,000 - \$ 39,999	1,508	\$52,205,942	\$34,045,234	1,813	640	\$-97,182
\$ 40,000 - \$ 49,999	1,156	\$51,859,221	\$36,529,719	1,343	474	\$-27,510
\$ 50,000 - \$ 59,999	901	\$49,359,654	\$35,692,716	998	402	\$-565,818
\$ 60,000 - \$ 74,999	897	\$60,241,865	\$43,104,562	1,007	452	\$-262,893
\$ 75,000 - \$ 99,999	750	\$64,236,682	\$45,069,869	838	475	\$-48,054
\$ 100,000 - \$ 124,999	360	\$39,978,898	\$27,815,484	424	214	\$-136,007
\$ 125,000 - \$ 149,999	174	\$23,722,393	\$15,663,960	208	101	\$-6,270
\$ 150,000 - \$ 199,999	138	\$23,883,842	\$16,268,125	164	101	\$-178,242
\$ 200,000 - \$ 249,999	63	\$14,161,513	\$8,838,533	77	33	\$-68,673
\$ 250,000 - \$ 499,999	108	\$37,277,199	\$24,389,878	128	98	\$-505,335
\$ 500,000 - \$ 999,999	40	\$26,200,842	\$14,730,703	51	32	\$-456,734
\$1,000,000 and Over	24	\$76,223,106	\$45,234,363	29	15	\$-296,085
Total	87,086	\$900,113,045	\$622,947,342	122,433	20,563	\$-5,217,749

**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	4,945	\$164,414,392	\$133,319,378	7,296	2,260	\$5,756,153
ADAMS	2,413	\$77,525,765	\$64,709,150	3,629	1,139	\$2,847,573
ALLAMAKEE	8,316	\$264,151,447	\$218,518,462	12,268	4,037	\$8,445,983
APPANOOSE	6,768	\$197,157,198	\$159,536,818	10,198	3,180	\$6,903,257
AUDUBON	3,566	\$137,039,385	\$109,942,446	5,395	1,407	\$4,720,179
BENTON	15,933	\$655,539,180	\$507,021,904	21,966	7,218	\$25,805,196
BLACK HAWK	75,020	\$3,113,895,533	\$2,358,872,384	104,559	32,834	\$119,434,281
BOONE	16,124	\$649,755,847	\$500,709,670	22,479	6,847	\$25,226,834
BREMER	14,771	\$621,627,392	\$478,993,335	20,952	6,328	\$24,892,710
BUCHANAN	12,378	\$474,474,930	\$378,561,715	17,157	6,013	\$18,261,773
BUENA VISTA	12,222	\$454,870,735	\$357,674,005	17,301	7,048	\$16,751,743
BUTLER	8,858	\$306,779,864	\$247,386,958	12,965	3,988	\$11,856,406
CALHOUN	5,625	\$200,523,386	\$159,869,370	8,437	2,368	\$7,777,442
CARROLL	13,418	\$536,680,634	\$426,488,147	18,823	5,992	\$21,083,787
CASS	8,116	\$288,773,237	\$226,732,440	11,983	3,487	\$10,607,102
CEDAR	11,402	\$460,031,082	\$359,551,771	16,069	4,782	\$18,061,760
CERRO GORDO	26,186	\$1,100,294,127	\$827,531,461	37,312	10,268	\$41,282,515
CHEROKEE	7,203	\$260,557,008	\$206,420,468	10,550	2,869	\$10,181,429
CHICKASAW	7,516	\$291,755,924	\$229,572,902	10,634	3,293	\$11,066,617
CLARKE	5,401	\$171,565,163	\$139,206,494	7,875	2,976	\$6,233,026
CLAY	10,537	\$428,279,139	\$329,334,083	14,811	4,374	\$16,291,588
CLAYTON	10,487	\$356,735,166	\$291,281,996	15,419	4,289	\$12,072,774
CLINTON	27,961	\$1,023,372,878	\$797,188,663	40,167	12,657	\$38,538,997

(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	9,708	\$349,801,133	\$280,262,295	14,269	6,072	\$13,382,352
DALLAS	46,459	\$3,172,230,181	\$2,352,586,599	60,625	24,808	\$131,659,099
DAVIS	4,447	\$143,953,435	\$121,541,175	6,733	2,857	\$5,407,933
DECATUR	3,854	\$114,688,475	\$88,528,788	5,791	1,881	\$3,511,763
DELAWARE	10,845	\$379,000,811	\$307,328,440	15,105	4,925	\$14,529,430
DES MOINES	24,479	\$953,753,763	\$731,204,814	35,700	11,055	\$35,551,226
DICKINSON	11,614	\$534,683,492	\$409,535,366	17,198	3,993	\$20,291,475
DUBUQUE	61,174	\$2,672,226,761	\$2,021,714,438	84,087	26,896	\$98,875,530
EMMET	5,653	\$196,723,461	\$156,976,905	8,233	2,445	\$6,891,997
FAYETTE	11,251	\$378,542,470	\$302,330,982	16,613	4,909	\$14,119,434
FLOYD	9,265	\$344,393,474	\$273,617,713	13,426	4,251	\$13,502,426
FRANKLIN	5,733	\$233,334,498	\$183,383,944	8,500	2,933	\$8,819,127
FREMONT	3,950	\$150,194,344	\$117,612,862	5,864	1,769	\$4,788,462
GREENE	5,402	\$181,323,136	\$148,840,140	7,982	2,384	\$7,135,287
GRUNDY	7,445	\$319,789,232	\$246,934,510	10,543	3,107	\$12,962,818
GUTHRIE	6,253	\$246,688,062	\$190,715,372	9,342	2,754	\$9,452,059
HAMILTON	8,980	\$371,590,000	\$281,151,030	13,111	4,073	\$14,002,531
HANCOCK	6,648	\$241,221,906	\$193,805,748	9,536	2,866	\$9,500,488
HARDIN	10,389	\$383,995,837	\$309,295,591	15,103	4,544	\$15,109,199
HARRISON	8,552	\$359,423,737	\$289,644,319	12,280	4,005	\$9,263,006
HENRY	11,252	\$380,051,945	\$299,160,892	16,135	5,185	\$13,836,520
HOWARD	5,926	\$198,777,650	\$157,596,595	8,505	2,658	\$6,379,750
HUMBOLDT	5,814	\$242,316,946	\$189,397,612	8,462	2,685	\$9,647,321

(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	4,404	\$183,501,303	\$143,106,458	6,344	1,855	\$6,888,668
IOWA	10,640	\$407,420,396	\$321,250,131	14,779	4,630	\$15,697,267
JACKSON	11,897	\$420,916,893	\$342,873,389	17,055	5,008	\$16,612,553
JASPER	21,160	\$807,281,389	\$620,649,881	30,056	9,288	\$31,039,710
JEFFERSON	8,692	\$377,218,946	\$277,150,077	12,891	3,270	\$11,888,635
JOHNSON	81,418	\$4,129,624,483	\$3,092,012,165	105,348	32,879	\$169,459,988
JONES	11,483	\$426,242,045	\$335,461,340	16,498	4,861	\$16,379,200
KEOKUK	5,772	\$188,140,719	\$153,194,585	8,586	2,640	\$7,014,200
KOSSUTH	9,634	\$395,747,579	\$311,849,689	14,004	3,867	\$15,197,936
LEE	19,412	\$708,610,731	\$555,975,570	28,356	8,593	\$26,446,009
LINN	134,176	\$6,541,008,313	\$4,898,045,283	182,270	60,447	\$261,316,659
LOUISA	6,484	\$225,018,089	\$179,779,286	9,244	3,297	\$8,442,734
LUCAS	4,916	\$156,968,142	\$125,951,467	7,129	2,389	\$5,979,655
LYON	7,068	\$290,679,062	\$232,793,944	9,856	3,873	\$11,274,413
MADISON	9,353	\$423,408,604	\$324,038,516	13,023	4,576	\$17,624,279
MAHASKA	12,299	\$452,836,454	\$350,253,002	17,558	5,986	\$16,615,977
MARION	19,501	\$814,636,931	\$627,508,178	27,464	9,282	\$31,708,357
MARSHALL	22,647	\$857,305,162	\$663,094,070	32,906	12,393	\$32,083,569
MILLS	8,330	\$354,937,678	\$268,458,868	11,879	4,035	\$9,512,021
MITCHELL	6,426	\$235,114,389	\$186,503,841	9,352	2,830	\$8,355,492
MONONA	5,038	\$181,538,088	\$143,781,271	7,523	2,088	\$6,839,591
MONROE	4,202	\$141,139,809	\$115,214,831	6,213	1,964	\$5,529,027
MONTGOMERY	6,151	\$205,005,856	\$163,070,805	8,916	2,679	\$7,427,007

(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	25,749	\$1,023,953,261	\$791,152,082	36,010	12,981	\$40,184,565
O'BRIEN	8,848	\$335,512,442	\$264,716,712	12,614	3,811	\$12,529,459
OSCEOLA	3,772	\$127,478,104	\$107,879,133	5,470	1,897	\$4,777,969
PAGE	8,167	\$286,126,837	\$221,796,793	12,022	3,528	\$10,048,888
PALO ALTO	5,469	\$195,622,495	\$160,105,258	7,927	2,320	\$7,712,053
PLYMOUTH	15,573	\$671,287,346	\$530,633,502	21,645	7,445	\$26,876,039
POCAHONTAS	4,234	\$149,201,643	\$121,634,527	6,337	1,766	\$5,705,443
POLK	283,276	\$14,561,422,199	\$10,919,044,364	376,899	140,118	\$590,340,665
POTTAWATTAMIE	53,252	\$2,136,974,504	\$1,603,920,456	75,454	26,621	\$51,187,226
POWESHIEK	10,766	\$405,737,771	\$319,194,224	15,653	4,428	\$15,777,323
RINGGOLD	2,571	\$79,942,018	\$69,652,467	3,974	1,190	\$3,232,230
SAC	6,275	\$225,419,453	\$181,965,032	9,215	2,609	\$8,978,147
SCOTT	101,727	\$4,924,026,236	\$3,663,900,733	141,487	47,954	\$194,986,740
SHELBY	7,371	\$290,282,154	\$225,926,011	10,593	3,120	\$10,362,848
SIOUX	20,090	\$870,537,350	\$703,602,228	27,611	11,745	\$34,607,775
STORY	48,907	\$2,246,393,328	\$1,688,620,898	64,357	18,132	\$89,779,071
TAMA	9,826	\$348,098,787	\$276,244,056	14,446	4,752	\$13,399,123
TAYLOR	3,322	\$94,099,356	\$82,749,963	5,038	1,554	\$3,635,890
UNION	6,943	\$228,815,841	\$186,014,321	10,240	3,174	\$8,636,052
VAN BUREN	3,880	\$120,759,106	\$97,304,086	6,037	1,929	\$4,277,918
WAPELLO	18,895	\$649,350,767	\$515,743,779	27,479	9,749	\$24,597,952
WARREN	29,552	\$1,371,422,460	\$1,037,052,699	40,142	14,019	\$55,730,533
WASHINGTON	13,327	\$504,706,179	\$392,113,079	19,009	6,629	\$18,134,386

(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	3,346	\$97,797,788	\$160,187,963	5,132	1,858	\$3,330,675
WEBSTER	20,574	\$794,959,034	\$618,973,612	29,323	9,385	\$30,715,250
WINNEBAGO	6,768	\$245,983,556	\$197,413,136	9,733	2,733	\$9,352,235
WINNESHIEK	12,088	\$456,589,333	\$361,713,350	17,238	4,611	\$17,019,179
WOODBURY	58,617	\$2,248,633,499	\$1,744,374,340	81,815	32,706	\$78,452,422
WORTH	4,674	\$163,244,985	\$128,980,705	6,682	1,919	\$5,594,652
WRIGHT	7,431	\$266,826,930	\$212,260,524	11,107	3,699	\$9,989,312
Total	1,836,652	\$79,830,009,984	\$61,178,476,830	2,559,327	853,821	\$3,072,003,325

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	13,970	\$-677,478,516	\$45,065,573	\$115,422,882	\$3,703,152	\$-755,474
\$ 1 - \$ 2,999	15,093	\$21,701,118	\$-1,397,546	\$16,039,771	\$20,260,802	\$-5,883
\$ 3,000 - \$ 4,999	10,437	\$41,859,954	\$1,465,712	\$15,964,318	\$31,006,263	\$-15,350
\$ 5,000 - \$ 9,999	28,606	\$216,795,086	\$14,800,276	\$70,504,488	\$147,586,605	\$1,054,188
\$ 10,000 - \$ 19,999	82,344	\$1,260,327,769	\$106,370,261	\$388,204,457	\$822,756,019	\$16,446,416
\$ 20,000 - \$ 29,999	105,390	\$2,652,697,589	\$235,130,692	\$597,433,270	\$1,867,783,982	\$61,417,540
\$ 30,000 - \$ 39,999	126,258	\$4,430,196,953	\$399,538,182	\$749,410,488	\$3,314,877,317	\$138,006,900
\$ 40,000 - \$ 49,999	124,295	\$5,581,134,510	\$533,635,696	\$807,903,870	\$4,257,485,650	\$198,576,427
\$ 50,000 - \$ 59,999	103,290	\$5,659,707,113	\$592,487,596	\$755,777,175	\$4,322,220,429	\$215,840,642
\$ 60,000 - \$ 74,999	104,806	\$7,003,984,345	\$813,049,573	\$890,742,036	\$5,314,649,796	\$284,479,776
\$ 75,000 - \$ 99,999	85,993	\$7,369,100,936	\$969,060,039	\$898,990,011	\$5,512,654,824	\$315,945,492
\$ 100,000 - \$ 124,999	38,883	\$4,316,368,212	\$642,073,939	\$501,760,533	\$3,179,400,913	\$197,796,629
\$ 125,000 - \$ 149,999	19,607	\$2,671,291,546	\$435,824,875	\$296,318,008	\$1,941,742,747	\$127,307,017
\$ 150,000 - \$ 199,999	18,590	\$3,187,734,404	\$576,385,214	\$336,052,347	\$2,284,574,390	\$155,862,145
\$ 200,000 - \$ 249,999	8,800	\$1,955,778,545	\$390,476,099	\$192,530,981	\$1,376,975,937	\$97,449,326
\$ 250,000 - \$ 499,999	13,454	\$4,539,091,490	\$1,075,661,445	\$390,294,793	\$3,087,978,890	\$224,312,825
\$ 500,000 - \$ 999,999	4,357	\$2,938,601,617	\$795,389,403	\$216,363,048	\$1,930,624,885	\$139,236,345
\$1,000,000 and Over	1,840	\$4,633,087,262	\$1,385,588,415	\$295,971,273	\$2,991,806,678	\$170,388,365
Total	906,013	\$57,801,979,933	\$9,010,605,444	\$7,535,683,749	\$42,408,089,279	\$2,343,343,326

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	41,282	\$-871,172,329	\$7,132,795	\$119,544,366	\$1,597,042	\$-912,524
\$ 1 - \$ 2,999	54,702	\$89,924,564	\$95,732	\$80,821,729	\$11,661,573	\$-763,196
\$ 3,000 - \$ 4,999	50,307	\$201,925,806	\$-158,513	\$112,319,366	\$90,403,796	\$-1,342,864
\$ 5,000 - \$ 9,999	126,004	\$939,908,445	\$19,939,353	\$308,515,914	\$613,071,724	\$-5,517,025
\$ 10,000 - \$ 19,999	202,440	\$2,984,241,502	\$41,848,594	\$548,199,556	\$2,396,909,742	\$16,271,678
\$ 20,000 - \$ 29,999	164,201	\$4,079,900,485	\$247,746,748	\$451,901,622	\$3,381,754,772	\$98,441,224
\$ 30,000 - \$ 39,999	124,847	\$4,328,674,526	\$326,361,214	\$338,113,418	\$3,665,543,769	\$152,157,888
\$ 40,000 - \$ 49,999	75,489	\$3,357,900,390	\$302,789,461	\$202,254,288	\$2,853,748,263	\$137,424,743
\$ 50,000 - \$ 59,999	40,301	\$2,194,797,893	\$229,016,189	\$109,721,150	\$1,856,859,887	\$96,169,926
\$ 60,000 - \$ 74,999	27,139	\$1,799,453,955	\$211,382,190	\$76,230,257	\$1,512,316,876	\$83,821,963
\$ 75,000 - \$ 99,999	14,608	\$1,238,347,336	\$166,436,950	\$42,522,370	\$1,029,770,912	\$61,190,101
\$ 100,000 - \$ 124,999	4,295	\$474,206,237	\$71,247,611	\$12,735,987	\$390,927,206	\$25,075,227
\$ 125,000 - \$ 149,999	1,787	\$243,107,957	\$38,946,502	\$5,281,854	\$198,973,205	\$13,187,913
\$ 150,000 - \$ 199,999	1,431	\$244,094,756	\$42,330,367	\$4,139,692	\$198,013,160	\$13,241,964
\$ 200,000 - \$ 249,999	608	\$134,525,438	\$26,972,986	\$1,726,140	\$106,088,829	\$7,770,157
\$ 250,000 - \$ 499,999	882	\$297,138,865	\$61,289,812	\$2,545,102	\$233,624,205	\$17,078,768
\$ 500,000 - \$ 999,999	233	\$155,821,526	\$29,938,750	\$667,353	\$125,429,549	\$9,075,837
\$1,000,000 and Over	83	\$135,232,699	\$34,713,964	\$243,181	\$103,693,041	\$6,288,219
Total	930,639	\$22,028,030,051	\$1,858,030,705	\$2,417,483,345	\$18,770,387,551	\$728,659,999

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	55,252	\$61,146	\$28,012	\$752,063	\$25,595	\$1,643
\$ 1 - \$ 2,999	69,795	\$49,557	\$16,351	\$663,757	\$4,347	\$275
\$ 3,000 - \$ 4,999	60,744	\$62,790	\$16,936	\$1,301,556	\$5,328	\$665
\$ 5,000 - \$ 9,999	154,610	\$329,048	\$51,435	\$7,494,281	\$48,163	\$47,257
\$ 10,000 - \$ 19,999	284,784	\$1,344,662	\$156,862	\$28,158,671	\$391,635	\$750,908
\$ 20,000 - \$ 29,999	269,591	\$1,978,721	\$168,050	\$21,290,413	\$1,083,910	\$2,819,750
\$ 30,000 - \$ 39,999	251,105	\$1,369,718	\$142,186	\$8,121,807	\$1,888,119	\$5,570,737
\$ 40,000 - \$ 49,999	199,784	\$265,366	\$63,189	\$1,162,392	\$2,069,133	\$7,315,070
\$ 50,000 - \$ 59,999	143,591	\$0	\$0	\$24,626	\$1,956,319	\$7,269,664
\$ 60,000 - \$ 74,999	131,945	\$0	\$0	\$0	\$2,240,899	\$9,204,026
\$ 75,000 - \$ 99,999	100,601	\$0	\$0	\$0	\$2,124,492	\$10,596,168
\$ 100,000 - \$ 124,999	43,178	\$0	\$0	\$0	\$1,101,487	\$6,263,062
\$ 125,000 - \$ 149,999	21,394	\$0	\$0	\$0	\$602,967	\$4,206,945
\$ 150,000 - \$ 199,999	20,021	\$0	\$0	\$0	\$662,314	\$5,219,431
\$ 200,000 - \$ 249,999	9,408	\$0	\$0	\$0	\$335,965	\$3,414,685
\$ 250,000 - \$ 499,999	14,336	\$0	\$0	\$0	\$542,424	\$9,211,197
\$ 500,000 - \$ 999,999	4,590	\$0	\$0	\$0	\$205,149	\$8,587,194
\$1,000,000 and Over	1,923	\$0	\$0	\$0	\$72,607	\$19,478,830
Total	1,836,652	\$5,461,008	\$643,021	\$68,969,566	\$15,360,853	\$99,957,507

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	TaxpayerTrustFund	Other Nonrefundable Tax Credits	Other Refundable Tax Credits
\$ 0 or Less	55,252	\$487,162	\$11,375	\$0	\$112,581	\$769,896
\$ 1 - \$ 2,999	69,795	\$63,909	\$4,925	\$0	\$495	\$43,627
\$ 3,000 - \$ 4,999	60,744	\$43,405	\$4,698	\$0	\$2,247	\$14,539
\$ 5,000 - \$ 9,999	154,610	\$166,332	\$26,017	\$0	\$50,155	\$34,010
\$ 10,000 - \$ 19,999	284,784	\$399,091	\$95,872	\$0	\$233,113	\$127,715
\$ 20,000 - \$ 29,999	269,591	\$372,011	\$164,225	\$0	\$411,920	\$379,935
\$ 30,000 - \$ 39,999	251,105	\$277,467	\$259,322	\$0	\$704,712	\$170,274
\$ 40,000 - \$ 49,999	199,784	\$231,718	\$273,858	\$0	\$973,367	\$659,375
\$ 50,000 - \$ 59,999	143,591	\$188,927	\$195,767	\$0	\$1,181,143	\$703,335
\$ 60,000 - \$ 74,999	131,945	\$184,482	\$162,707	\$0	\$1,728,540	\$471,778
\$ 75,000 - \$ 99,999	100,601	\$213,338	\$97,649	\$0	\$2,494,392	\$2,605,353
\$ 100,000 - \$ 124,999	43,178	\$109,082	\$25,519	\$0	\$2,367,556	\$477,831
\$ 125,000 - \$ 149,999	21,394	\$87,579	\$11,263	\$0	\$1,897,862	\$120,898
\$ 150,000 - \$ 199,999	20,021	\$85,808	\$9,416	\$0	\$3,230,277	\$921,014
\$ 200,000 - \$ 249,999	9,408	\$39,594	\$3,667	\$0	\$2,572,538	\$290,046
\$ 250,000 - \$ 499,999	14,336	\$119,233	\$5,183	\$0	\$10,483,980	\$1,405,639
\$ 500,000 - \$ 999,999	4,590	\$80,793	\$1,010	\$0	\$11,591,790	\$2,068,414
\$1,000,000 and Over	1,923	\$102,634	\$400	\$0	\$56,207,245	\$8,406,997
Total	1,836,652	\$3,252,565	\$1,352,873	\$0	\$96,243,913	\$19,670,676

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

2015 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	112,586	\$-1,018,951,903	\$368,034,841	\$0	235,815	21,273	\$-4,626,369
\$ 1 - \$ 1,539	47,085	\$186,093,729	\$15,862,397	\$37,752,336	69,510	6,431	\$-1,244,253
\$ 1,539 - \$ 3,078	57,093	\$316,138,920	\$24,275,938	\$133,455,431	83,193	7,932	\$-1,921,421
\$ 3,078 - \$ 6,156	114,434	\$945,865,122	\$69,457,691	\$529,153,981	171,599	21,616	\$-5,717,692
\$ 6,156 - \$13,851	262,361	\$3,770,918,105	\$283,799,223	\$2,589,707,430	392,875	79,298	\$17,698,355
\$ 13,851 - \$23,085	285,350	\$6,896,118,098	\$532,562,985	\$5,269,627,767	396,134	111,263	\$148,500,531
\$ 23,085 - \$30,780	233,927	\$7,933,264,505	\$658,891,125	\$6,295,303,554	300,841	104,291	\$253,267,425
\$ 30,780 - \$46,170	358,797	\$16,973,457,297	\$1,622,303,708	\$13,554,688,964	441,204	199,118	\$651,070,607
\$ 46,170 - \$69,255	222,566	\$15,695,831,588	\$1,832,860,266	\$12,320,671,391	275,019	167,327	\$675,493,619
\$ 69,255 and Over	142,453	\$28,131,274,523	\$5,460,587,975	\$20,448,115,976	193,137	135,272	\$1,339,482,523
Total	1,836,652	\$79,830,009,984	\$10,868,636,149	\$61,178,476,830	2,559,327	853,821	\$3,072,003,325

TABLE 15-B
RESIDENT PAY RETURNS BY TAXABLE INCOME

2015 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	501	\$-71,829,336	\$3,296,264	\$0	971	144	\$471,818
\$ 1 - \$ 1,539	127	\$2,050,667	\$399,236	\$86,568	212	7	\$46,262
\$ 1,539 - \$ 3,078	180	\$1,982,858	\$-111,669	\$433,564	250	16	\$42,646
\$ 3,078 - \$ 6,156	34,787	\$297,846,310	\$28,886,973	\$179,139,401	40,269	158	\$894,014
\$ 6,156 - \$13,851	183,757	\$2,715,147,288	\$262,872,605	\$1,853,673,895	237,838	13,269	\$38,073,447
\$ 13,851 - \$23,085	253,405	\$6,198,504,577	\$528,388,630	\$4,721,487,100	331,261	64,824	\$155,561,356
\$ 23,085 - \$30,780	230,303	\$7,812,872,843	\$652,740,730	\$6,200,702,964	294,555	100,623	\$253,784,445
\$ 30,780 - \$46,170	355,426	\$16,804,854,166	\$1,605,409,822	\$13,427,070,882	436,767	197,577	\$651,258,964
\$ 46,170 - \$69,255	219,988	\$15,502,173,886	\$1,808,296,725	\$12,177,011,215	271,490	165,957	\$676,433,684
\$ 69,255 and Over	140,228	\$27,411,415,961	\$5,390,977,988	\$19,869,640,258	189,326	133,617	\$1,348,750,093
Total	1,418,702	\$76,675,019,220	\$10,281,157,304	\$58,429,245,847	1,802,939	676,192	\$3,125,316,729

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

2015 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	112,085	\$-947,122,567	\$364,738,577	\$0	234,844	21,129	\$-5,098,187
\$ 1 - \$ 1,539	46,958	\$184,043,062	\$15,463,161	\$37,665,768	69,298	6,424	\$-1,290,515
\$ 1,539 - \$ 3,078	56,913	\$314,156,062	\$24,387,607	\$133,021,867	82,943	7,916	\$-1,964,067
\$ 3,078 - \$ 6,156	79,647	\$648,018,812	\$40,570,718	\$350,014,580	131,330	21,458	\$-6,611,706
\$ 6,156 - \$13,851	78,604	\$1,055,770,817	\$20,926,618	\$736,033,535	155,037	66,029	\$-20,375,092
\$ 13,851 - \$23,085	31,945	\$697,613,521	\$4,174,355	\$548,140,667	64,873	46,439	\$-7,060,825
\$ 23,085 - \$30,780	3,624	\$120,391,662	\$6,150,395	\$94,600,590	6,286	3,668	\$-517,020
\$ 30,780 - \$46,170	3,371	\$168,603,131	\$16,893,886	\$127,618,082	4,437	1,541	\$-188,357
\$ 46,170 - \$69,255	2,578	\$193,657,702	\$24,563,541	\$143,660,176	3,529	1,370	\$-940,065
\$ 69,255 and Over	2,225	\$719,858,562	\$69,609,987	\$578,475,718	3,811	1,655	\$-9,267,570
Total	417,950	\$3,154,990,764	\$587,478,845	\$2,749,230,983	756,388	177,629	\$-53,313,404