



Iowa Department of **REVENUE**

2016 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

2016 RETURNS FILED IN 2017

Report Publication Date: May 2018

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INTRODUCTION

In 2017, a total of \$3.3 billion in Iowa individual income tax liability was reported on 1.6 million returns for tax year 2016. The reported tax was based on \$142.3 billion in Iowa net income and \$103.5 billion in net taxable income. This report provides a summary of data obtained from 2016 IA 1040 Individual Income Tax returns and a review of the relevant features of Iowa tax law.

This report is organized into two major sections:

- An overview and analysis of information reported on 2016 Iowa individual income tax returns.
- Statistical appendices, A-D. This report presents data aggregated in a different manner than previous reports. Appendices A and B provide data aggregated on a return basis such that each return, whatever its filing status, is considered as representing one taxpayer. This convention, whereby information for married taxpayers filing on one return is treated on a combined basis, is employed throughout this report. However, all past reports treated returns with married taxpayers filing separately on the same return as two individual taxpayers for purposes of analysis.
 - *Appendix A – All Returns* provides data for all returns.¹
 - *Appendix B – Iowa-Resident Returns* provides data for returns filed by Iowa-resident taxpayers only.
 - *Appendix C – All Returns Using Former Grouping Method* provides data for all taxpayers, treating married taxpayers filing separately on one return as two returns.²
 - *Appendix D – Iowa-Resident Returns Using Former Grouping Method* provides data for Iowa-resident taxpayers only, treating married taxpayers filing separately on one return as individual taxpayers.

OVERVIEW OF RELEVANT FEATURES OF TAX LAW – TAX YEAR 2016

The key features of the 2016 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 2016, 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.

Tax Year 2016 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 2016 include the following:

¹ Data presented in this way for tax years 2012 through 2015 may be obtained by request to the Research and Analysis Division of the Iowa Department of Revenue. Prior to tax year 2016, all published tables treated tax information for married taxpayers filing separately on one return as having been provided by separate taxpayers.

² Appendices C and D are provided for comparison with past reports;

- The income tax brackets in the rate schedule and standard deductions were indexed upward by 1.0 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 \$1,970; up from \$1,950 in tax year 2015. For all other filing statuses the standard deduction was \$4,860; up from \$4,810 the prior year.
- The maximum value of the Iowa Taxpayers Trust Fund Tax Credit is contingent on the amount of money available in the Taxpayers Trust Fund and may change from year to year. For 2016, the tax credit was unavailable.
- Although Iowa coupled with a number of provisions of the Internal Revenue Code (IRC) in the prior year, for tax year 2016, references to changes to the IRC enacted after January 1, 2015 were removed from the Iowa Code except with respect to the Iowa Research Activities Credit and the Iowa Solar Energy System Tax Credit. For these two tax credits, 2016 Iowa Code references to the IRC meant that IRC in effect on January 1, 2016.
- Iowa did not couple with the 50 percent bonus depreciation provisions allowed for federal tax purposes for the 2016 tax year.
- Other changes to the Iowa individual income tax include the following:
 - The deductible portion of a contribution to an Iowa College Savings 529 plan was limited to \$3,188 per beneficiary.
 - Beginning January 1, 2016, contributions to a qualified ABLE savings plan trust were deductible from Iowa individual income tax up to a maximum of \$3,188 per beneficiary.
 - Beginning with tax year 2016, out-of-state businesses and individuals performing disaster or emergency-related work in Iowa were not subject to Iowa income tax or withholding. For purposes of this tax provision, a disaster response period starts ten days before a state- or presidential-declared disaster and ends sixty days after the end of the disaster or emergency.

Filing Requirements

For 2016, 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

Filing status pertains to a taxpayer's marital status and family situation as of December 31 of the tax year. Iowa allows six filing statuses, as follows:

- Single – For taxpayers who are unmarried, divorced, or legally separated.
- Married Filing Joint Return – For married couples who want to report income, deductions, and credits together in one column.
- Married Filing Separately on Combined Return – For married couples who want to report income, deductions, and credits separately in two columns (one column for each spouse) allowing each to separately calculate tax, avoiding marriage penalties or bonuses. Taxpayers using this filing status must 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, tables under the heading “Single” include information for taxpayers filing as single, head of household, or qualifying widow(er). The “Married Separate” tables include information for married taxpayers filing separately, whether on a combined return or on separate returns. The “Married Joint” tables concern taxpayers using 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 are the same as those allowed for federal purposes. These include adjustments for moving expenses, one half of the self-employment tax, and student loan interest payments. In 2016, 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 2016:

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 \$1,970 for single filers and for each married individual filing separately; a standard deduction of \$4,860 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 2016 Iowa returns was subject to the following rates and tax brackets (see Table 1):

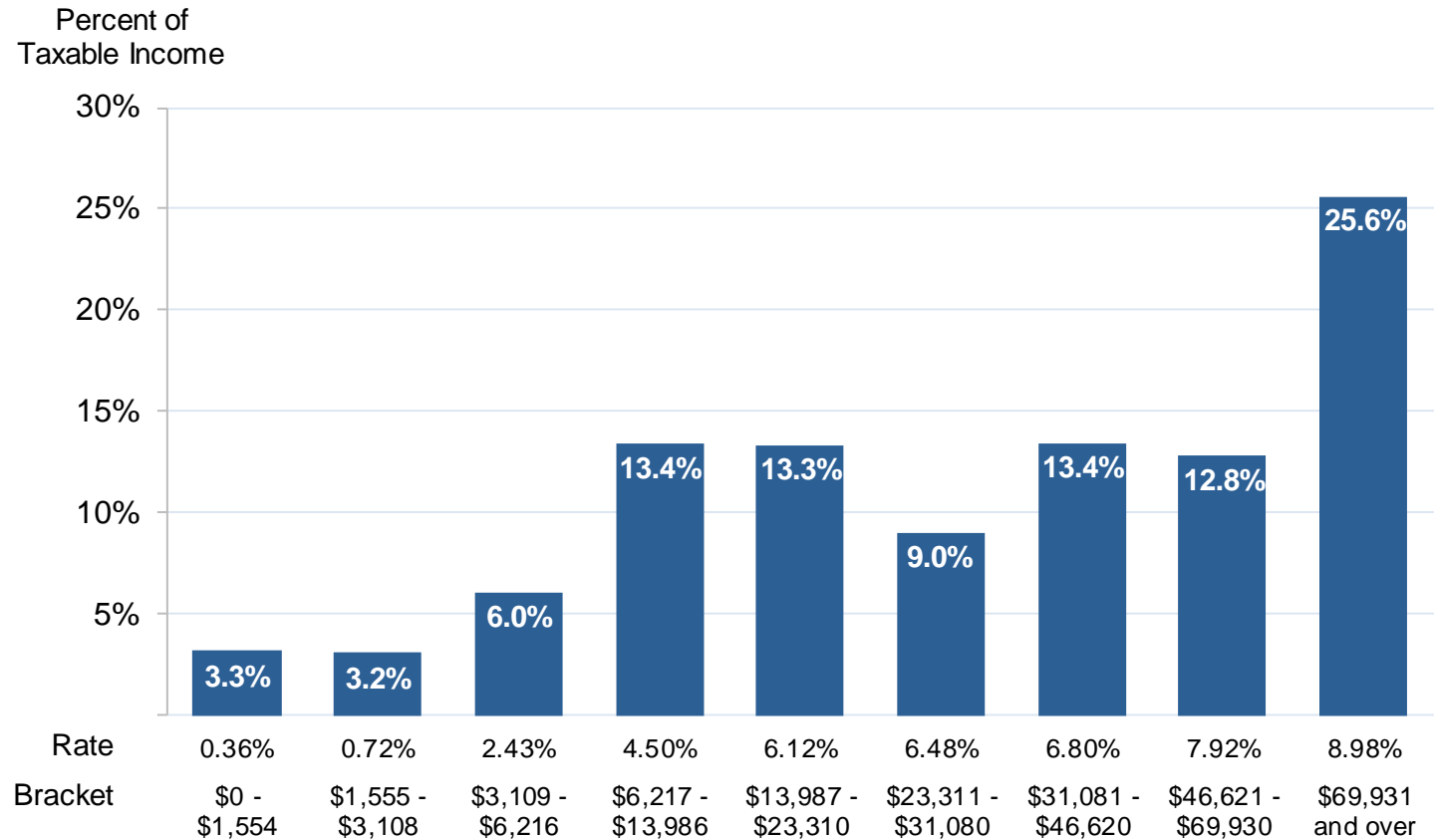
Table 1. Iowa 2016 Tax Rate Schedule

Rate	Taxable Income			
0.36%	over	\$0	but not over	\$1,554
0.72%	over	\$1,554	but not over	\$3,108
2.43%	over	\$3,108	but not over	\$6,216
4.50%	over	\$6,216	but not over	\$13,986
6.12%	over	\$13,986	but not over	\$23,310
6.48%	over	\$23,310	but not over	\$31,080
6.80%	over	\$31,080	but not over	\$46,620
7.92%	over	\$46,620	but not over	\$69,930
8.98%	over	\$69,930		

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 reported Social Security benefits) 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 2016 taxable income of Iowa residents within each bracket and its associated statutory tax rate. For example, the first \$1,554 of taxable income comprises 3.3 percent of total taxable income reported on returns filed 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 25.6 percent of total taxable income of Iowa residents; in other words, just under three quarters of Iowa residents' taxable income, 74.4 percent, was subject to a marginal rate of 7.92 percent or lower.

Figure 1. Tax Year 2016 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 2016:

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 against that computed tax that reflects the ratio of non-Iowa-source income to total income. The nonrefundable tax credit was 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 is computed using the Schedule IA 130; separate schedules were required for each state or country that imposed tax.

Other Features of the Iowa Individual Income Tax (Additional Taxes, Tax Credits, and Check-offs)

Other features of the Iowa individual income tax 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 2016 TAX YEAR

Filing Status

The Iowa income tax allows for six filing status options. The share of returns by filing status (Figure 2A) and the share of tax liability by filing status (Figure 2B) are presented below. Note that composite filers, nonresident taxpayers for whom 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 Returns by Filing Status

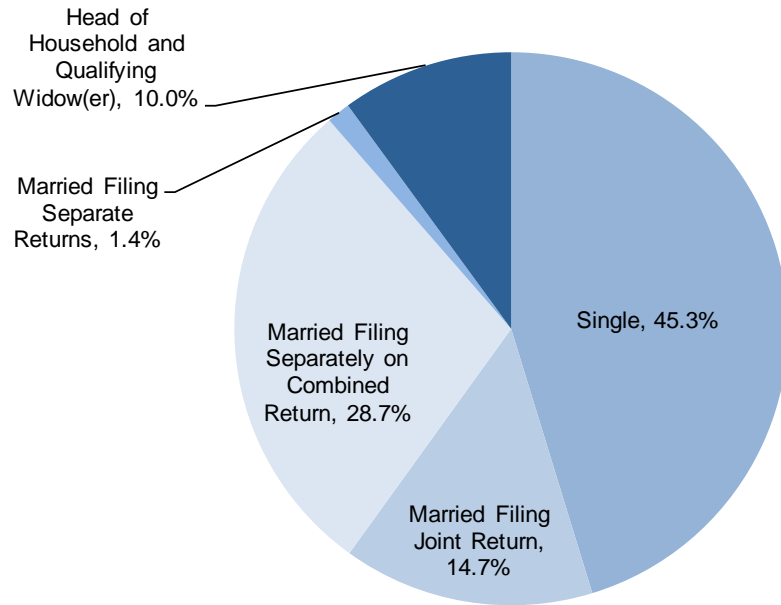
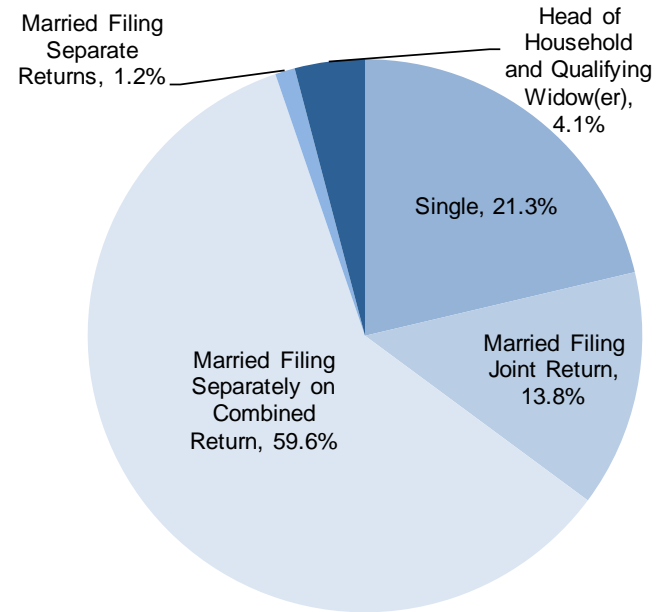


Figure 2B. Percentage of Tax Liability by Filing Status



Note: Figure 2A is not comparable to prior years' reports; here, each combined return on which a married couple files separately is counted as one return. In prior years these were counted as two returns.

Standard/Itemized Deductions	Taxpayers whose deductions were not more than the Iowa standard deduction accounted for 56.7 of returns; the remaining 43.3 percent of returns were filed by taxpayers who itemized deductions and whose deductions exceeded the standard deduction amount.
Federal Tax Deduction	For the 2016 tax year, a total of \$23.6 billion in net federal taxes were deducted from net income compared to \$24.0 billion in tax year 2015.
Additional Taxes	<p>The special tax on lump sum distributions of pensions was claimed on 149 returns, totaling \$41,540.</p> <p>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 on 27,182 returns and amounted to \$9.8 million, down from \$12.8 million in 2015.</p> <p>School District Surtax collections increased somewhat from the prior year. Of Iowa's 333 school districts in 2016, 282 imposed the surtax, receiving \$104.7 million in revenue from this State-collected source of revenue. In 2015, 284 districts imposed the surtax and received \$103.1 million. One county (Appanoose) imposed a local surtax to fund emergency medical services. Appanoose County received \$74,902 from this surtax in 2016.</p>
Tax Credits	Excluding the exemption credits, the nonresident/part-year resident credits, and the out-of-state tax credit, \$237.5 million in credits were claimed on 2016 returns, compared with \$225.0 million in 2015. Table 2 documents the utilization of those tax credits claimed directly on the 2016 IA 1040 return; other tax credits claimed on the IA 148 Tax Credits Schedule are discussed briefly in Note 1.
Check-offs	There were 49,821 taxpayers who used the political checkoff at the bottom of the 2016 tax return to make a contribution of \$1.50 to either the Republican or Democratic party or both. These contributions totaled \$74,732 in 2016; in 2015, there were 48,532 such contributions totaling \$72,798. The political checkoff contribution is allocated from one's tax liability such that it does not increase the amount of tax owed. In addition to the political checkoffs, the tax form allows taxpayers to make charitable contributions using four other checkoffs; donations to these checkoffs increase taxpayers' liability. In 2016, there were 22,613 contributions to these checkoff programs for a total of \$361,209. In 2015, there were 21,948 contributions to these programs for \$327,896 (see Table 2).

Table 2. Additional Taxes, Credits, and Check-Off Programs for 2016

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2016</u>
Additional Taxes			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distributions of pensions.	149 Returns \$41,540
Iowa Alternative Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that the alternative minimum tax exceeds regular tax.	27,182 Returns \$9.8 Million
School District Surtax	1976	Up to 20% of State income tax in authorizing districts.	665,766 Returns in 282 School Districts \$104.7 Million
Emergency Medical Services Surtax	1992	Up to 1% of State income tax in authorizing counties.	5,290 Returns in 1 County (Appanoose) \$74,902
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.	117,788 Returns \$15.3 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.	13,378 Returns \$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 the prior tax year. In 2016, 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 2016

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2016</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, 2016.	19,142 Returns \$3.6 Million
Child and Dependent Care Tax Credit	1977	Sliding scale from 30% to 75% of federal Child and Dependent Care Tax Credit for households with income less than \$45,000. The credit may not be taken if the Early Childhood Development Tax Credit is claimed.	21,386 Returns \$6.1 Million
Earned Income Tax Credit (EITC)	1990	15% of federal Earned Income Tax Credit in 2016, with eligibility based on income, marital status, and number of dependents.	214,064 Returns \$69.6 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.	4,122 Returns \$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	49,821 Returns \$74,731
Fish and Wildlife Check-off	1982	Taxpayers may contribute \$1 or more of their own money to the Fish/Wildlife Protection Fund	7,908 Returns \$148,480
State Fair Check-off	1993	Taxpayers may contribute \$1 or more of their own money to the State Fairgrounds Renovation Fund.	4,500 Returns \$63,345

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2016</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.	4,893 Returns \$72,316
Child Abuse Prevention Check-off	2008	Taxpayers may contribute \$1 or more of their own money to the Child Abuse Prevention Fund.	5,312 Returns \$77,068

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 2016 Iowa 1040 tax form. For 2016, total other nonrefundable credits of \$112.0 million were claimed on 24,327 returns; other refundable credits were claimed on 3,665 returns and totaled \$28.8 million. Additional information on 2016 tax credit claims will be published in the Annual Tax Credits Claims Report, 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.

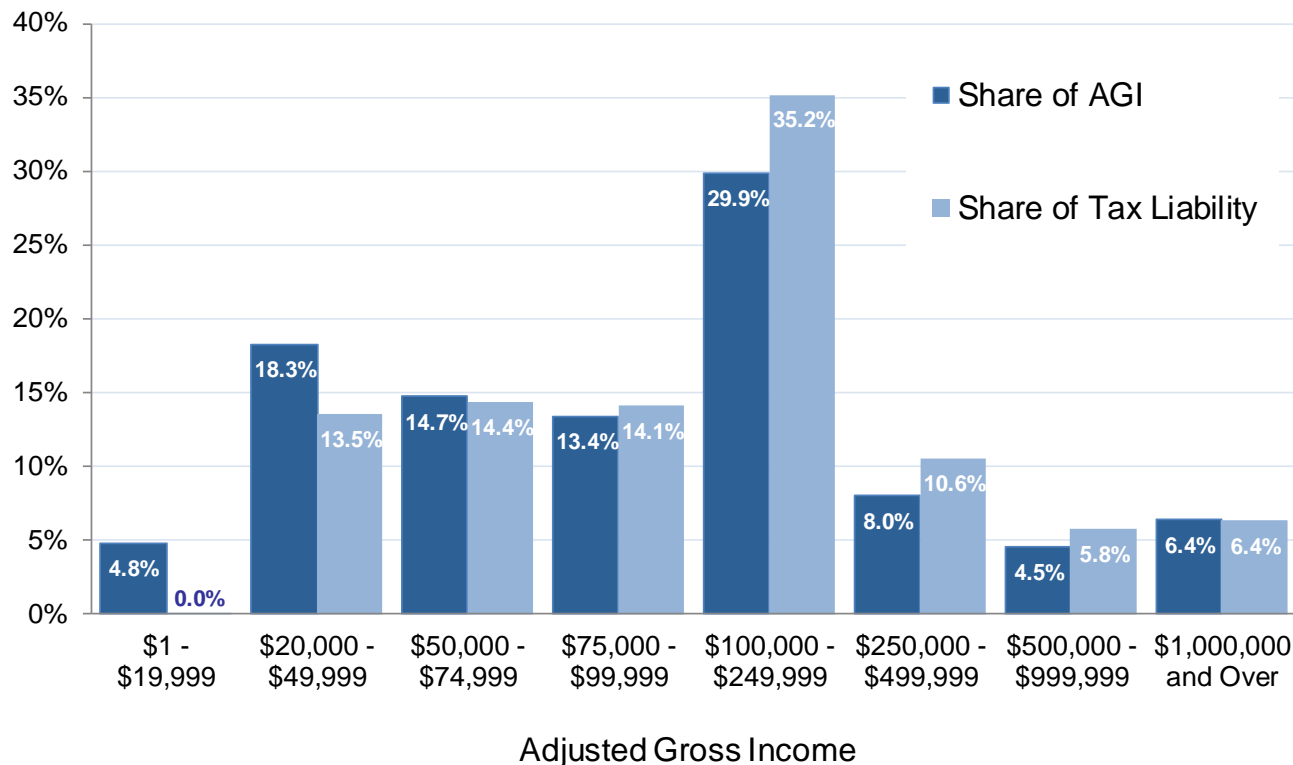
Table 3 presents tax liability by adjusted gross income both for all taxpayers and for Iowa-resident taxpayers only. Note that, for both groups, adjusted gross income represents income from all sources, whether within Iowa or outside of the state, after adjustments. Meanwhile, tax liability represents the tax on Iowa-source income only because 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	-\$3,381.2	-\$3.7	N/A	-\$1,790.4	-\$3.3	N/A
\$1 - \$19,999	\$4,330.0	\$2.0	0.05%	\$3,967.4	\$1.6	0.04%
\$20,000 - \$49,999	\$16,504.9	\$442.8	2.68%	\$15,064.8	\$424.3	2.82%
\$50,000 - \$74,999	\$13,692.3	\$471.6	3.44%	\$12,148.5	\$450.9	3.71%
\$75,000 - \$99,999	\$12,596.9	\$462.2	3.67%	\$11,047.4	\$442.5	4.01%
\$100,000 - \$249,999	\$29,813.8	\$1,157.6	3.88%	\$24,630.4	\$1,101.5	4.47%
\$250,000 - \$499,999	\$10,036.0	\$354.9	3.54%	\$6,610.7	\$331.3	5.01%
\$500,000 - \$999,999	\$7,595.0	\$201.2	2.65%	\$3,733.9	\$182.0	4.87%
\$1,000,000 - And Over	\$51,074.0	\$256.7	0.50%	\$5,252.8	\$199.0	3.79%
Total	\$142,261.8	\$3,345.3	2.35%	\$80,665.4	\$3,129.8	3.88%

Figure 3 provides additional data regarding the progressivity of the Iowa income tax, showing the distribution of income alongside the distribution of tax liability. The figure concerns only Iowa residents with positive AGI. Broadly speaking it reflects the structure of the Iowa income tax such that, owing to higher statutory marginal tax rates for higher taxable incomes, the standard deduction, personal exemptions, and refundable credits for lower-income households, the aggregate share of tax liability borne by taxpayers with lower incomes is less than their share of AGI. As the figure indicates, this is true of taxpayers with incomes below \$75,000. For taxpayers in most other income groups, the situation is reversed, although for taxpayers with AGI of \$1 million or more, the respective percentages are equal. Among groups with AGI of at least \$75,000, the share of tax liability and the share of AGI are most disproportionate for those taxpayers with income of at least \$250,000 but less than \$500,000. This group's share of tax liability exceeds its share of AGI by 24 percent. Taxpayers with reported income of between \$100,000 and \$250,000 account for both the largest share of AGI and the largest share of tax liability.

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



Note: The figure does not include taxes paid or income for returns with AGI of less than \$1. For this figure, the AGI of married couples filing separately on a combined return reflects the sum of the AGI reported by each spouse. Figure 3 is not comparable to similar figures from prior years' reports which, for married couples filing separately, reflected each spouses' separate AGI.

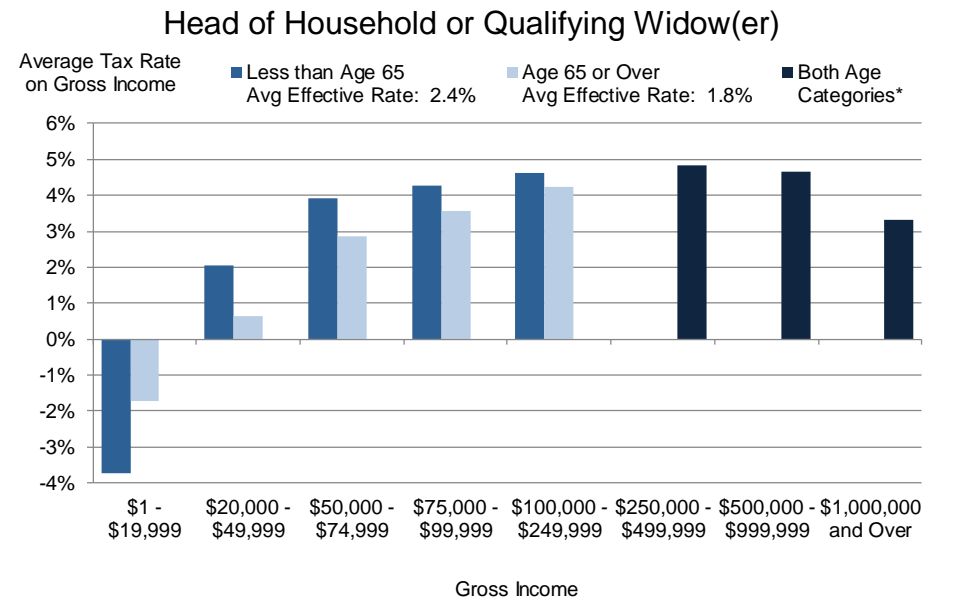
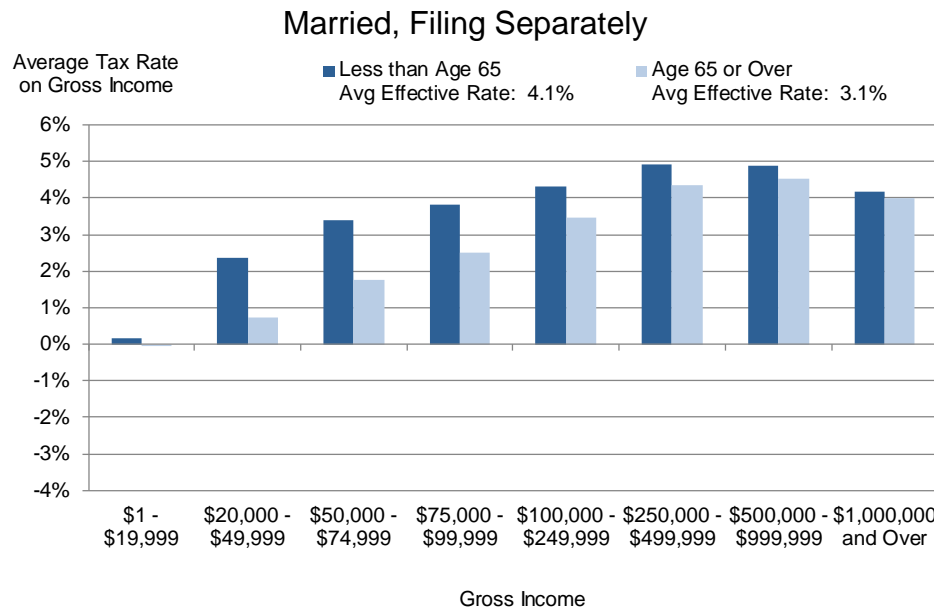
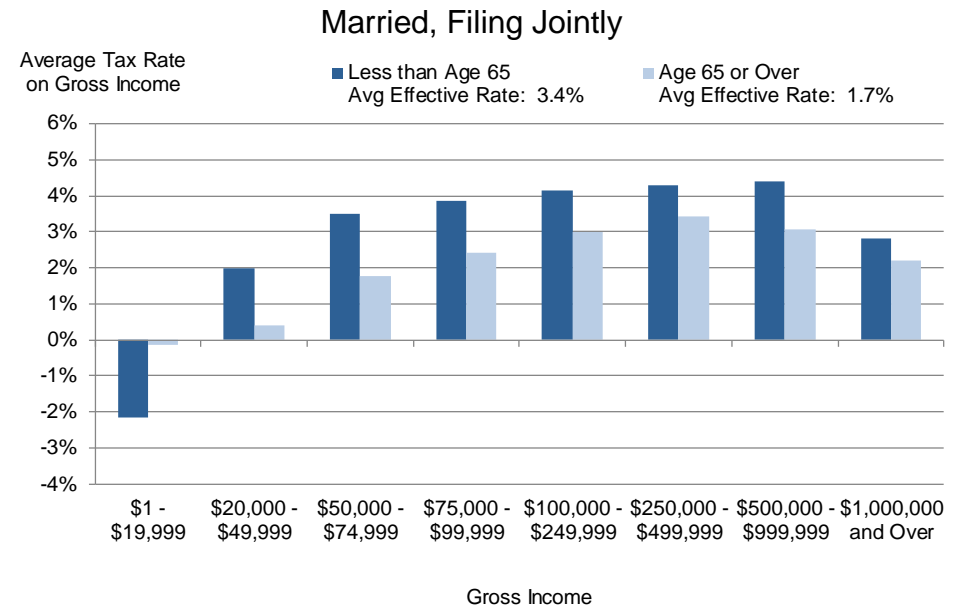
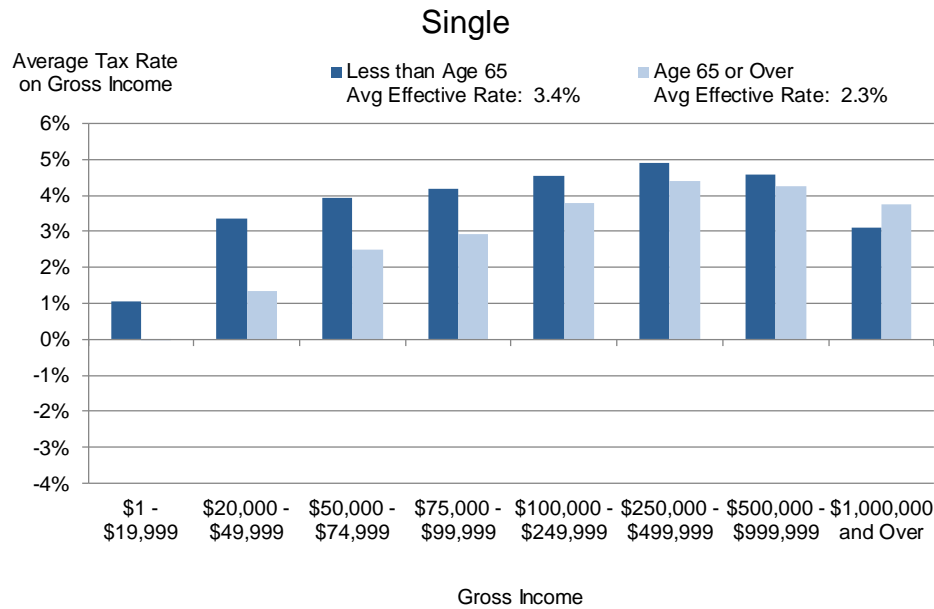
EFFECTIVE TAX RATES

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 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 2016 was 3.5 percent. 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 2016 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 all filing statuses except for married-joint, taxpayers with gross income between \$250,000 and \$499,999 experienced the highest average effective rates and taxpayers with incomes between \$100,000 and \$249,000 or between \$500,000 and \$1 million experienced the next-highest average effective rates. Among married taxpayers filing jointly, the highest average effective rates affected those with incomes between \$500,000 and \$1 million. 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.

Figure 4. Tax Year 2016 Iowa Individual Income Tax Average Effective Rates by Filing Status for Resident Filers



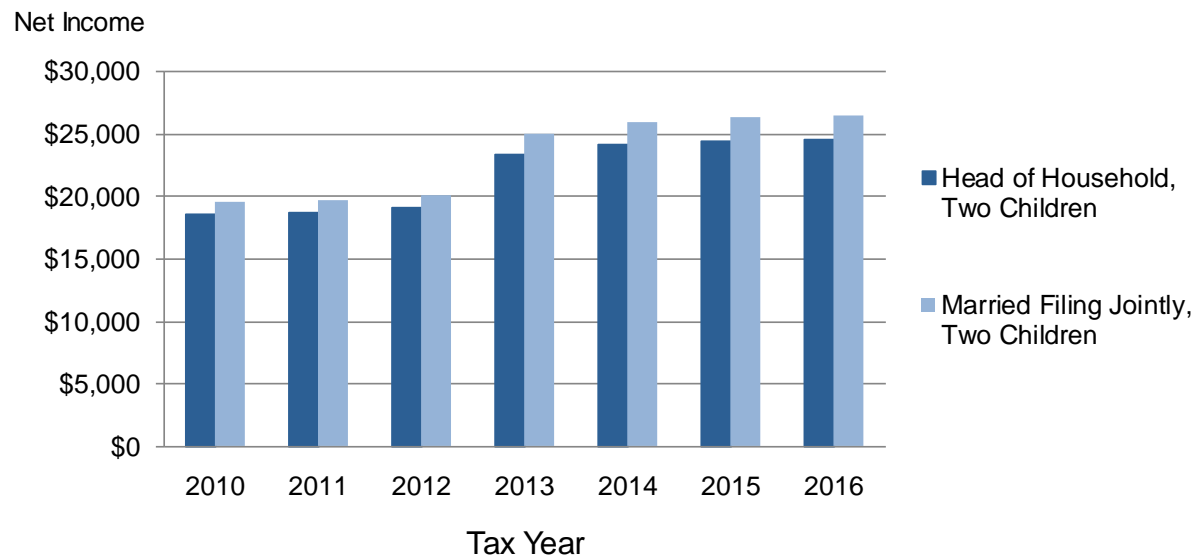
* Age groups are combined for categories with small numbers of filers.

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 2016. 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, by one percentage point 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 2016, the income level at which a household of three incurred its first dollar of Iowa individual income tax liability was \$24,602; for a household of four it was \$26,492.

Figure 5. Net Income at which First Dollar of Iowa Individual Income Tax is Collected, Tax Years 2010 through 2016

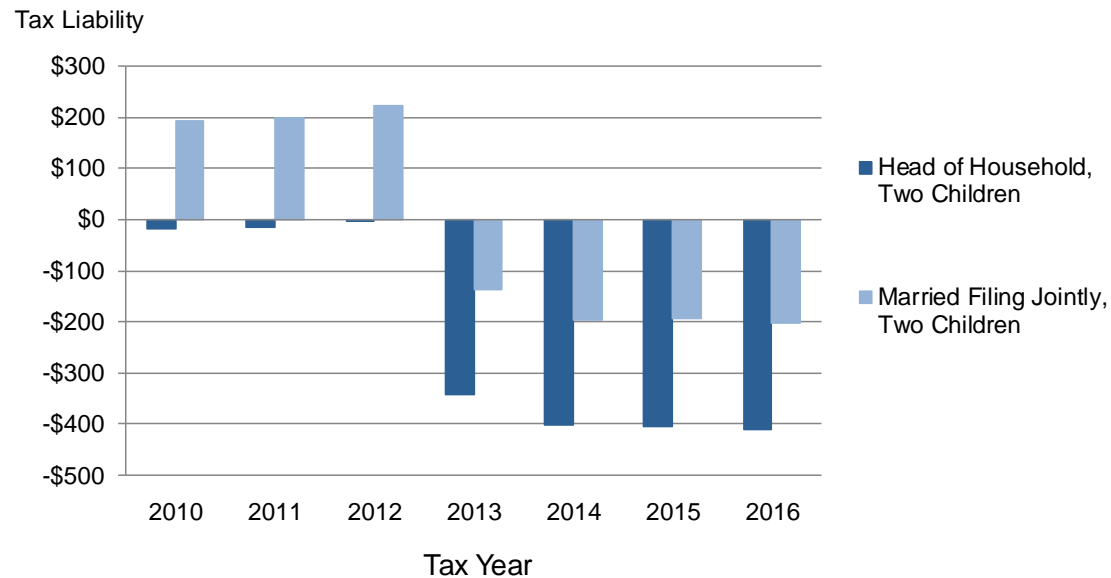


Note: Figure reflects assumptions specified for taxpayers filing married jointly or head of household with two children.

Figure 6 also presents data for tax years 2010 through 2016. 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 seven 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. The marked decrease in Iowa income tax liability for both types of households in tax years 2013 and 2014 reflect the changes in the Iowa EITC described above. In 2016, the poverty threshold for a household of three was \$20,160; given the assumptions used for this analysis, such a household had an Iowa income tax liability of -\$411. A typical household of four with net income at the poverty threshold in 2016, or \$24,300, would have Iowa income tax liability of -\$202.

Figure 6. Estimated Iowa Income Tax Liability at Poverty Threshold, Tax Years 2010 through 2016



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 tax returns filed, adjusted gross income (AGI), net taxable income, and tax liability since tax year 2011. It provides separate panels for all taxpayers and for Iowa-resident taxpayers only. According to the table, annual changes in the number of taxpayers have been modest. Indeed, between 2015 and 2016, the number of total returns and, in particular, the number filed by Iowa-resident taxpayers were virtually unchanged.

In general, increases or decreases in income have led to similar changes in net taxable income and tax liability. Modifications to Iowa tax law can also affect growth in income and in tax liability over time. Federal tax law, too, has an effect on State tax liability, 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, for all taxpayers, 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. These jumps were the result of several factors. In part, they reflected 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; the 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. Over the period since 2011, these measures followed a similar pattern for Iowa-resident taxpayers, although magnitudes were much less.

Between 2015 and 2016, aggregate AGI and taxable income for all taxpayers decreased somewhat, while tax liability increased slightly. Among Iowa-resident taxpayers only, however, total AGI, taxable income, and tax liability all increased by between 1.0 and 1.9 percent.

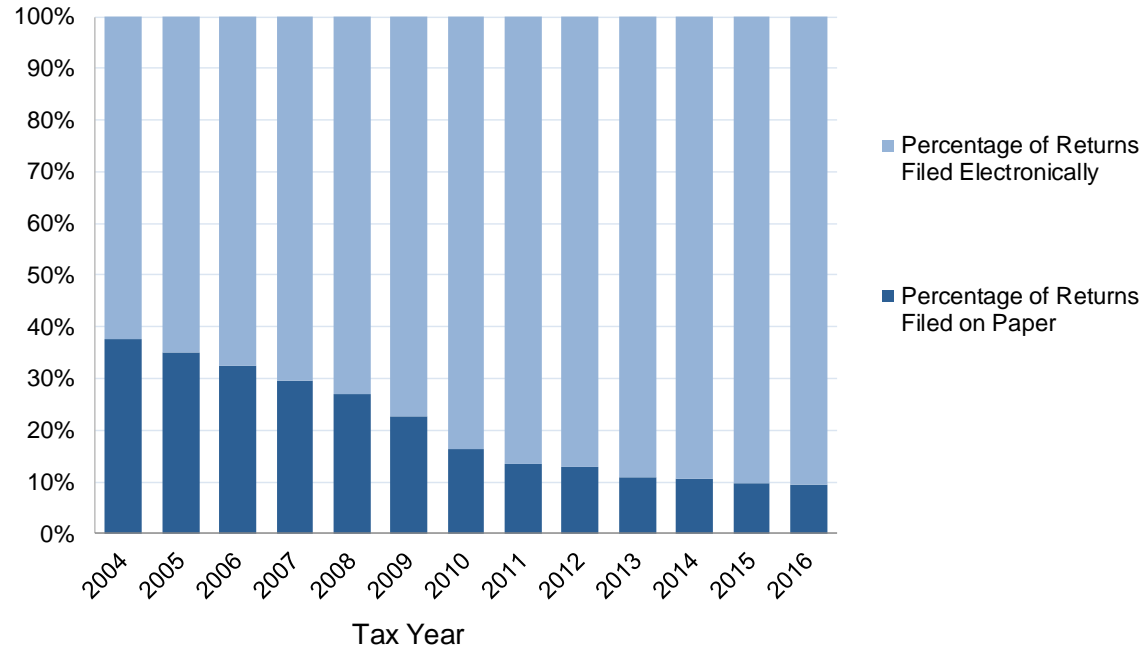
Table 4. Historical Iowa Individual Income Tax Statistics

Tax Year	Number of Returns ¹ (Millions)		Adjusted Gross Income (\$ Billions)		Net Taxable Income (\$ Billions)		Tax Liability (\$ Billions)	
	Sum	Annual Percentage Change	Sum	Annual Percentage Change	Sum	Annual Percentage Change	Sum	Annual Percentage Change
All Taxpayers								
2011	1.50		110.70		83.58		2.77	
2012	1.52	1.3%	137.53	24.2%	105.83	26.6%	3.18	14.8%
2013	1.55	1.6%	126.12	-8.3%	93.70	-11.5%	2.94	-7.6%
2014	1.58	1.9%	141.50	12.2%	105.00	12.1%	3.20	8.9%
2015	1.60	1.5%	145.52	2.8%	106.21	1.1%	3.28	2.6%
2016	1.60	0.2%	142.26	-2.2%	103.49	-2.6%	3.35	1.9%
Iowa-Resident Taxpayers								
2011	1.36		69.16		52.86		2.62	
2012	1.37	0.9%	75.19	8.7%	58.00	9.7%	2.97	13.1%
2013	1.39	1.1%	74.58	-0.8%	57.05	-1.6%	2.77	-6.7%
2014	1.41	1.3%	78.12	4.8%	60.10	5.3%	2.99	8.1%
2015	1.42	1.0%	79.83	2.2%	61.18	1.8%	3.07	2.7%
2016	1.42	0.0%	80.67	1.0%	62.11	1.5%	3.13	1.9%

1. A return on which married taxpayers file separately is counted as one return.

Figure 7 provides historical data concerning the share of tax returns filed as paper or electronic returns. The figure concerns both resident and nonresident filers. Since 2004, the percentage of returns filed on paper has decreased from 38 percent to just above 9 percent. Based on a recent analysis by the Iowa Department of Revenue, the average cost of processing each paper return for tax year 2016 was ten times greater than the cost of processing each electronic return.

Figure 7. Percentage of Returns by Form of Return, by Tax Year



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 one taxpayer)
- 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

Out-of-State Tax Credit

From line 50 IA 1040

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
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, 2018). 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 2017.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amount
4,629	\$20,824,334	\$2,522,313	\$5,509,188	\$28,855,835

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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	48,908	\$-3,381,225,408	\$7,722,687	117,909	10,103	\$-3,675,951
\$ 1 - \$ 2,999	53,974	\$89,874,738	\$11,440,069	84,220	6,270	\$-773,610
\$ 3,000 - \$ 4,999	49,023	\$196,467,431	\$83,682,369	72,334	6,773	\$-1,275,942
\$ 5,000 - \$ 9,999	122,558	\$914,895,966	\$575,505,948	187,717	24,389	\$-5,378,293
\$ 10,000 - \$ 19,999	210,605	\$3,128,805,498	\$2,250,761,350	352,004	83,773	\$9,423,992
\$ 20,000 - \$ 29,999	190,879	\$4,760,339,625	\$3,603,553,912	320,797	93,945	\$88,131,512
\$ 30,000 - \$ 39,999	167,467	\$5,835,701,324	\$4,525,180,239	279,399	89,710	\$163,438,635
\$ 40,000 - \$ 49,999	131,987	\$5,908,884,818	\$4,592,419,403	226,493	76,127	\$191,264,711
\$ 50,000 - \$ 59,999	102,566	\$5,623,823,050	\$4,359,796,503	186,632	67,483	\$189,955,994
\$ 60,000 - \$ 74,999	120,099	\$8,068,512,678	\$6,269,457,856	231,222	92,667	\$281,594,245
\$ 75,000 - \$ 99,999	145,455	\$12,596,888,716	\$9,833,821,388	293,601	135,243	\$462,161,084
\$ 100,000 - \$ 124,999	90,002	\$10,023,373,663	\$7,748,749,371	186,106	95,478	\$384,125,727
\$ 125,000 - \$ 149,999	50,774	\$6,918,816,494	\$5,241,308,911	106,665	56,432	\$269,314,117
\$ 150,000 - \$ 199,999	48,259	\$8,259,302,036	\$6,120,972,547	103,060	54,030	\$324,160,021
\$ 200,000 - \$ 249,999	20,780	\$4,612,327,484	\$3,347,130,752	45,370	22,349	\$179,998,768
\$ 250,000 - \$ 499,999	29,657	\$10,036,019,629	\$6,957,243,158	65,583	30,964	\$354,945,510
\$ 500,000 - \$ 999,999	11,084	\$7,594,958,804	\$5,046,427,461	24,882	11,403	\$201,178,754
\$1,000,000 and Over	8,710	\$51,074,008,231	\$32,919,398,013	20,051	8,032	\$256,748,043
Total	1,602,787	\$142,261,774,777	\$103,494,571,937	2,904,045	965,171	\$3,345,337,317

**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	93	\$-69,222,204	\$867,045	199	41	\$300,406
\$ 1 - \$ 2,999	21	\$35,265	\$122,846	64	0	\$514
\$ 3,000 - \$ 4,999	54	\$220,680	\$345,881	144	3	\$8,762
\$ 5,000 - \$ 9,999	32,616	\$270,547,805	\$195,569,897	32,978	170	\$1,542,478
\$ 10,000 - \$ 19,999	121,120	\$1,829,021,933	\$1,415,218,621	146,390	6,494	\$32,698,219
\$ 20,000 - \$ 29,999	156,098	\$3,933,967,644	\$3,072,725,372	241,253	47,828	\$94,255,778
\$ 30,000 - \$ 39,999	159,730	\$5,570,755,950	\$4,392,721,852	262,285	83,714	\$163,927,032
\$ 40,000 - \$ 49,999	127,643	\$5,714,739,918	\$4,492,305,425	217,265	74,079	\$191,422,556
\$ 50,000 - \$ 59,999	99,386	\$5,449,621,853	\$4,260,813,581	179,925	66,049	\$190,020,488
\$ 60,000 - \$ 74,999	116,527	\$7,829,374,395	\$6,125,675,243	223,757	90,874	\$281,663,591
\$ 75,000 - \$ 99,999	141,617	\$12,265,219,226	\$9,617,019,927	285,400	132,730	\$462,715,306
\$ 100,000 - \$ 124,999	87,524	\$9,746,984,545	\$7,563,153,385	180,688	93,596	\$384,303,454
\$ 125,000 - \$ 149,999	49,120	\$6,692,783,025	\$5,090,616,214	102,976	55,194	\$270,084,145
\$ 150,000 - \$ 199,999	46,228	\$7,908,188,174	\$5,891,944,684	98,463	52,283	\$325,015,019
\$ 200,000 - \$ 249,999	19,618	\$4,351,883,239	\$3,176,659,699	42,690	21,334	\$180,494,083
\$ 250,000 - \$ 499,999	27,168	\$9,164,272,262	\$6,423,081,275	59,873	28,593	\$355,960,523
\$ 500,000 - \$ 999,999	9,560	\$6,527,927,042	\$4,394,868,904	21,363	9,946	\$204,509,587
\$1,000,000 and Over	6,662	\$32,505,607,142	\$20,656,985,854	15,269	6,164	\$264,901,786
Total	1,200,785	\$119,691,927,894	\$86,770,695,705	2,110,982	769,092	\$3,403,823,727

**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	48,815	\$-3,312,003,204	\$6,855,642	117,710	10,062	\$-3,976,357
\$ 1 - \$ 2,999	53,953	\$89,839,473	\$11,317,223	84,156	6,270	\$-774,124
\$ 3,000 - \$ 4,999	48,969	\$196,246,751	\$83,336,488	72,190	6,770	\$-1,284,704
\$ 5,000 - \$ 9,999	89,942	\$644,348,161	\$379,936,051	154,739	24,219	\$-6,920,771
\$ 10,000 - \$ 19,999	89,485	\$1,299,783,565	\$835,542,729	205,614	77,279	\$-23,274,227
\$ 20,000 - \$ 29,999	34,781	\$826,371,981	\$530,828,540	79,544	46,117	\$-6,124,266
\$ 30,000 - \$ 39,999	7,737	\$264,945,374	\$132,458,387	17,114	5,996	\$-488,397
\$ 40,000 - \$ 49,999	4,344	\$194,144,900	\$100,113,978	9,228	2,048	\$-157,845
\$ 50,000 - \$ 59,999	3,180	\$174,201,197	\$98,982,922	6,707	1,434	\$-64,494
\$ 60,000 - \$ 74,999	3,572	\$239,138,283	\$143,782,613	7,465	1,793	\$-69,346
\$ 75,000 - \$ 99,999	3,838	\$331,669,490	\$216,801,461	8,201	2,513	\$-554,222
\$ 100,000 - \$ 124,999	2,478	\$276,389,118	\$185,595,986	5,418	1,882	\$-177,727
\$ 125,000 - \$ 149,999	1,654	\$226,033,469	\$150,692,697	3,689	1,238	\$-770,028
\$ 150,000 - \$ 199,999	2,031	\$351,113,862	\$229,027,863	4,597	1,747	\$-854,998
\$ 200,000 - \$ 249,999	1,162	\$260,444,245	\$170,471,053	2,680	1,015	\$-495,315
\$ 250,000 - \$ 499,999	2,489	\$871,747,367	\$534,161,883	5,710	2,371	\$-1,015,013
\$ 500,000 - \$ 999,999	1,524	\$1,067,031,762	\$651,558,557	3,519	1,457	\$-3,330,833
\$1,000,000 and Over	2,048	\$18,568,401,089	\$12,262,412,159	4,782	1,868	\$-8,153,743
Total	402,002	\$22,569,846,883	\$16,723,876,232	793,063	196,079	\$-58,486,410

**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	31,941	\$255,608,321	\$190,982,873	32,018	110	\$1,657,065
\$ 10,000 - \$ 19,999	110,429	\$1,649,029,849	\$1,294,453,963	118,975	4,475	\$30,714,919
\$ 20,000 - \$ 29,999	126,438	\$3,177,270,583	\$2,543,534,482	162,167	35,469	\$81,791,045
\$ 30,000 - \$ 39,999	115,437	\$4,014,091,837	\$3,227,523,787	152,139	46,917	\$129,316,212
\$ 40,000 - \$ 49,999	80,023	\$3,570,957,767	\$2,839,252,138	103,569	29,517	\$130,099,796
\$ 50,000 - \$ 59,999	49,813	\$2,720,517,249	\$2,116,608,325	65,252	18,011	\$102,168,619
\$ 60,000 - \$ 74,999	40,764	\$2,714,619,010	\$2,054,687,437	54,149	14,252	\$103,967,512
\$ 75,000 - \$ 99,999	27,799	\$2,368,443,330	\$1,742,194,333	37,648	9,132	\$92,220,543
\$ 100,000 - \$ 124,999	10,481	\$1,161,022,101	\$834,256,524	14,564	3,200	\$46,361,646
\$ 125,000 - \$ 149,999	4,809	\$654,031,267	\$466,014,418	6,916	1,498	\$26,514,848
\$ 150,000 - \$ 199,999	4,445	\$761,543,887	\$538,899,394	6,479	1,266	\$30,644,281
\$ 200,000 - \$ 249,999	1,933	\$428,420,249	\$300,816,689	2,788	480	\$17,400,899
\$ 250,000 - \$ 499,999	2,976	\$1,007,629,763	\$686,940,506	4,286	697	\$37,958,384
\$ 500,000 - \$ 999,999	1,080	\$739,776,076	\$501,004,619	1,582	254	\$21,643,819
\$1,000,000 And Over	852	\$4,495,013,735	\$2,735,600,451	1,232	192	\$30,649,303
Total	609,220	\$29,717,975,024	\$22,072,769,939	763,764	165,470	\$883,108,891

**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	23,826	\$-738,385,003	\$289,838	36,867	1,471	\$-1,489,646
\$ 1 - \$ 2,999	45,372	\$77,161,391	\$9,803,176	55,781	4,136	\$-469,535
\$ 3,000 - \$ 4,999	42,681	\$171,133,701	\$80,244,731	51,466	5,194	\$-1,035,904
\$ 5,000 - \$ 9,999	73,275	\$518,721,013	\$330,783,345	99,534	19,373	\$-5,867,793
\$ 10,000 - \$ 19,999	59,956	\$872,959,173	\$604,859,005	112,220	60,130	\$-18,968,419
\$ 20,000 - \$ 29,999	19,658	\$460,129,265	\$308,410,346	36,609	28,260	\$-3,619,428
\$ 30,000 - \$ 39,999	3,713	\$127,731,823	\$66,264,986	5,879	1,753	\$-143,880
\$ 40,000 - \$ 49,999	2,269	\$101,261,654	\$54,416,513	3,333	498	\$-62,950
\$ 50,000 - \$ 59,999	1,537	\$84,073,303	\$48,507,427	2,183	287	\$-26,962
\$ 60,000 - \$ 74,999	1,508	\$100,438,262	\$57,341,911	2,124	285	\$-18,384
\$ 75,000 - \$ 99,999	1,160	\$99,389,860	\$59,710,824	1,646	203	\$-33,346
\$ 100,000 - \$ 124,999	528	\$58,877,784	\$37,165,995	737	101	\$-5,137
\$ 125,000 - \$ 149,999	332	\$45,213,139	\$28,446,084	480	67	\$-159,613
\$ 150,000 - \$ 199,999	320	\$55,203,409	\$32,706,906	469	61	\$-44,759
\$ 200,000 - \$ 249,999	166	\$37,208,493	\$22,497,492	241	37	\$-17,706
\$ 250,000 - \$ 499,999	325	\$113,812,470	\$69,114,141	482	95	\$-326,038
\$ 500,000 - \$ 999,999	218	\$156,078,103	\$90,009,092	310	39	\$-700,046
\$1,000,000 and Over	264	\$1,851,509,901	\$1,159,796,376	394	67	\$-637,376
Total	277,108	\$4,192,517,741	\$3,060,368,188	410,755	122,057	\$-33,626,922

**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	42	\$-29,099,735	\$282,367	112	12	\$115,833
\$ 10,000 - \$ 19,999	5,307	\$91,779,688	\$57,027,225	15,407	1,000	\$819,930
\$ 20,000 - \$ 29,999	15,058	\$384,201,652	\$265,513,344	40,838	8,319	\$6,156,873
\$ 30,000 - \$ 39,999	20,253	\$708,374,751	\$530,369,589	50,662	21,639	\$16,534,382
\$ 40,000 - \$ 49,999	17,071	\$764,714,446	\$583,426,831	41,204	19,533	\$23,606,529
\$ 50,000 - \$ 59,999	13,356	\$731,739,033	\$557,550,803	31,745	15,482	\$24,895,022
\$ 60,000 - \$ 74,999	14,657	\$982,694,738	\$745,199,674	34,248	17,020	\$34,774,481
\$ 75,000 - \$ 99,999	15,774	\$1,362,409,294	\$1,017,078,491	36,547	18,361	\$48,617,381
\$ 100,000 - \$ 124,999	8,936	\$994,645,731	\$726,561,749	20,617	11,039	\$35,290,253
\$ 125,000 - \$ 149,999	5,511	\$752,007,256	\$538,209,364	12,826	6,650	\$26,124,708
\$ 150,000 - \$ 199,999	5,792	\$996,696,254	\$706,430,580	13,780	6,745	\$34,794,156
\$ 200,000 - \$ 249,999	3,174	\$705,758,927	\$491,218,417	7,661	3,677	\$23,304,750
\$ 250,000 - \$ 499,999	6,246	\$2,161,432,494	\$1,448,671,980	14,783	7,763	\$65,009,549
\$ 500,000 - \$ 999,999	3,184	\$2,197,195,042	\$1,431,491,918	7,465	4,175	\$52,604,425
\$1,000,000 And Over	2,970	\$16,282,025,953	\$10,219,239,743	7,192	3,229	\$88,684,650
Total	137,331	\$29,086,575,524	\$19,318,272,075	335,087	144,644	\$481,332,922

**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	22,529	\$-2,235,952,378	\$1,134,480	74,375	8,034	\$-2,436,345
\$ 1 - \$ 2,999	7,074	\$10,437,700	\$82,822	24,081	1,867	\$-279,232
\$ 3,000 - \$ 4,999	5,084	\$20,301,957	\$283,364	17,296	1,358	\$-225,254
\$ 5,000 - \$ 9,999	13,619	\$102,843,838	\$33,717,382	45,414	4,221	\$-941,112
\$ 10,000 - \$ 19,999	23,769	\$342,016,794	\$179,312,400	75,164	14,184	\$-3,580,656
\$ 20,000 - \$ 29,999	10,719	\$257,991,013	\$151,686,528	31,258	12,104	\$-1,499,183
\$ 30,000 - \$ 39,999	2,409	\$82,385,885	\$33,289,046	7,110	2,140	\$-157,133
\$ 40,000 - \$ 49,999	1,310	\$58,520,994	\$24,304,737	3,882	908	\$-53,791
\$ 50,000 - \$ 59,999	1,026	\$56,221,895	\$28,047,631	2,940	716	\$-14,713
\$ 60,000 - \$ 74,999	1,193	\$80,195,297	\$43,483,038	3,271	799	\$-14,457
\$ 75,000 - \$ 99,999	1,556	\$134,757,695	\$81,223,732	4,007	1,290	\$-411,877
\$ 100,000 - \$ 124,999	1,111	\$123,710,585	\$75,831,124	2,786	977	\$-47,325
\$ 125,000 - \$ 149,999	756	\$103,555,423	\$63,757,587	1,901	633	\$-67,426
\$ 150,000 - \$ 199,999	1,061	\$183,438,181	\$112,399,773	2,642	995	\$-651,496
\$ 200,000 - \$ 249,999	633	\$141,611,739	\$85,677,807	1,571	644	\$-109,746
\$ 250,000 - \$ 499,999	1,540	\$540,873,792	\$308,194,118	3,750	1,654	\$-356,352
\$ 500,000 - \$ 999,999	1,001	\$701,248,690	\$406,828,264	2,501	1,092	\$-583,105
\$1,000,000 and Over	1,466	\$13,187,227,283	\$8,486,071,677	3,699	1,486	\$-6,778,435
Total	97,856	\$13,891,386,383	\$10,115,325,510	307,648	55,102	\$-18,207,638

**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	32	\$-30,894,645	\$683,805	83	23	\$36,582
\$ 1 - \$ 2,999	21	\$35,265	\$122,846	64	0	\$514
\$ 3,000 - \$ 4,999	38	\$150,789	\$224,491	124	3	\$1,251
\$ 5,000 - \$ 9,999	710	\$5,781,551	\$4,609,287	984	66	\$40,915
\$ 10,000 - \$ 19,999	5,384	\$88,212,396	\$63,737,433	12,008	1,019	\$1,163,370
\$ 20,000 - \$ 29,999	14,602	\$372,495,409	\$263,677,546	38,248	4,040	\$6,307,860
\$ 30,000 - \$ 39,999	24,040	\$848,289,362	\$634,828,476	59,484	15,158	\$18,076,438
\$ 40,000 - \$ 49,999	30,549	\$1,379,067,705	\$1,069,626,456	72,492	25,029	\$37,716,231
\$ 50,000 - \$ 59,999	36,217	\$1,997,365,571	\$1,586,654,453	82,928	32,556	\$62,956,847
\$ 60,000 - \$ 74,999	61,106	\$4,132,060,647	\$3,325,788,132	135,360	59,602	\$142,921,598
\$ 75,000 - \$ 99,999	98,044	\$8,534,366,602	\$6,857,747,103	211,205	105,237	\$321,877,382
\$ 100,000 - \$ 124,999	68,107	\$7,591,316,713	\$6,002,335,112	145,507	79,357	\$302,651,555
\$ 125,000 - \$ 149,999	38,800	\$5,286,744,502	\$4,086,392,432	83,234	47,046	\$217,444,589
\$ 150,000 - \$ 199,999	35,991	\$6,149,948,033	\$4,646,614,710	78,204	44,272	\$259,576,582
\$ 200,000 - \$ 249,999	14,511	\$3,217,704,063	\$2,384,624,593	32,241	17,177	\$139,788,434
\$ 250,000 - \$ 499,999	17,946	\$5,995,210,005	\$4,287,468,789	40,804	20,133	\$252,992,590
\$ 500,000 - \$ 999,999	5,296	\$3,590,955,924	\$2,462,372,367	12,316	5,517	\$130,261,343
\$1,000,000 and Over	2,840	\$11,728,567,454	\$7,702,145,660	6,845	2,743	\$145,567,833
Total	454,234	\$60,887,377,346	\$45,379,653,691	1,012,131	458,978	\$2,039,381,914

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	2,460	\$-337,665,823	\$5,431,324	6,468	557	\$-50,366
\$ 1 - \$ 2,999	1,507	\$2,240,382	\$1,431,225	4,294	267	\$-25,357
\$ 3,000 - \$ 4,999	1,204	\$4,811,093	\$2,808,393	3,428	218	\$-23,546
\$ 5,000 - \$ 9,999	3,048	\$22,783,310	\$15,435,324	9,791	625	\$-111,866
\$ 10,000 - \$ 19,999	5,760	\$84,807,598	\$51,371,324	18,230	2,965	\$-725,152
\$ 20,000 - \$ 29,999	4,404	\$108,251,703	\$70,731,666	11,677	5,753	\$-1,005,655
\$ 30,000 - \$ 39,999	1,615	\$54,827,666	\$32,904,355	4,125	2,103	\$-187,384
\$ 40,000 - \$ 49,999	765	\$34,362,252	\$21,392,728	2,013	642	\$-41,104
\$ 50,000 - \$ 59,999	617	\$33,905,999	\$22,427,864	1,584	431	\$-22,819
\$ 60,000 - \$ 74,999	871	\$58,504,724	\$42,957,664	2,070	709	\$-36,505
\$ 75,000 - \$ 99,999	1,122	\$97,521,935	\$75,866,905	2,548	1,020	\$-108,999
\$ 100,000 - \$ 124,999	839	\$93,800,749	\$72,598,867	1,895	804	\$-125,265
\$ 125,000 - \$ 149,999	566	\$77,264,907	\$58,489,026	1,308	538	\$-542,989
\$ 150,000 - \$ 199,999	650	\$112,472,272	\$83,921,184	1,486	691	\$-158,743
\$ 200,000 - \$ 249,999	363	\$81,624,013	\$62,295,754	868	334	\$-367,863
\$ 250,000 - \$ 499,999	624	\$217,061,105	\$156,853,624	1,478	622	\$-332,623
\$ 500,000 - \$ 999,999	305	\$209,704,969	\$154,721,201	708	326	\$-2,047,682
\$1,000,000 and Over	318	\$3,529,663,905	\$2,616,544,106	689	315	\$-737,932
Total	27,038	\$4,485,942,759	\$3,548,182,534	74,660	18,920	\$-6,651,850

**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	181,540	\$61,596,343,418	\$41,388,807,397	336,109	116,322	\$215,563,492
ADAIR	3,874	\$176,637,665	\$146,447,924	7,268	2,199	\$6,140,818
ADAMS	1,856	\$81,812,353	\$67,587,207	3,546	1,067	\$3,166,570
ALLAMAKEE	6,496	\$265,454,723	\$222,666,170	12,180	3,966	\$9,044,245
APPANOOSE	5,297	\$194,331,394	\$160,979,630	9,964	3,035	\$7,119,002
AUDUBON	2,719	\$132,633,973	\$108,023,558	5,262	1,402	\$4,291,384
BENTON	11,593	\$649,551,871	\$504,146,809	21,710	6,897	\$25,687,436
BLACK HAWK	58,778	\$3,098,467,007	\$2,353,155,320	104,260	32,206	\$116,571,794
BOONE	12,256	\$665,805,867	\$513,311,510	22,563	6,855	\$25,699,836
BREMER	10,701	\$613,463,148	\$478,718,188	20,992	6,356	\$24,824,602
BUCHANAN	9,186	\$460,682,812	\$375,604,843	17,158	6,000	\$17,861,174
BUENA VISTA	9,709	\$481,831,172	\$380,212,706	17,293	6,947	\$18,266,251
BUTLER	6,526	\$304,784,724	\$246,273,463	12,950	3,863	\$11,961,183
CALHOUN	4,286	\$216,689,348	\$180,514,009	8,436	2,373	\$8,311,741
CARROLL	10,063	\$547,030,319	\$439,907,892	18,690	5,900	\$21,829,234
CASS	6,266	\$281,462,055	\$229,232,500	11,874	3,407	\$10,740,778
CEDAR	8,589	\$461,693,877	\$364,211,403	16,097	4,855	\$18,642,678
CERRO GORDO	20,239	\$1,087,137,319	\$827,158,633	37,269	10,173	\$40,982,263
CHEROKEE	5,450	\$269,415,443	\$218,353,276	10,529	2,838	\$10,926,492
CHICKASAW	5,642	\$290,407,516	\$242,040,230	10,631	3,238	\$12,182,008
CLARKE	4,299	\$176,741,901	\$143,449,231	7,936	2,960	\$6,520,505
CLAY	7,996	\$435,437,957	\$339,213,834	14,724	4,287	\$16,664,702

(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
CLAYTON	8,019	\$350,639,154	\$290,471,659	15,386	4,186	\$12,027,167
CLINTON	21,652	\$1,008,933,080	\$792,085,518	39,740	12,412	\$38,503,143
CRAWFORD	7,640	\$351,000,672	\$286,464,017	14,144	5,907	\$13,846,962
DALLAS	35,932	\$3,399,069,353	\$2,506,331,505	63,682	25,911	\$139,802,054
DAVIS	3,507	\$151,587,179	\$128,684,243	6,766	2,927	\$5,661,665
DECATUR	3,001	\$115,105,086	\$88,855,988	5,690	1,822	\$3,711,390
DELAWARE	8,127	\$390,288,966	\$323,763,075	15,157	4,881	\$15,830,634
DES MOINES	19,417	\$959,315,491	\$726,037,131	35,374	10,811	\$35,299,040
DICKINSON	8,741	\$540,218,077	\$422,952,349	17,123	3,932	\$21,330,875
DUBUQUE	46,819	\$2,653,459,177	\$2,015,247,785	83,988	26,556	\$98,326,127
EMMET	4,369	\$198,073,130	\$160,885,079	8,171	2,399	\$7,260,485
FAYETTE	8,708	\$365,696,094	\$298,566,555	16,496	4,730	\$13,744,999
FLOYD	7,031	\$330,431,136	\$268,059,443	13,316	4,193	\$13,040,804
FRANKLIN	4,351	\$213,920,409	\$174,500,749	8,404	2,821	\$8,731,252
FREMONT	2,987	\$145,705,167	\$115,983,450	5,769	1,722	\$4,692,754
GREENE	4,183	\$178,958,121	\$154,164,192	8,033	2,426	\$7,430,154
GRUNDY	5,427	\$320,327,957	\$250,266,435	10,682	3,151	\$13,099,819
GUTHRIE	4,742	\$266,035,090	\$204,779,688	9,239	2,702	\$10,565,550
HAMILTON	6,899	\$426,714,856	\$352,147,978	13,059	4,069	\$20,010,839
HANCOCK	4,956	\$240,493,386	\$197,274,211	9,547	2,835	\$9,644,261
HARDIN	7,851	\$368,460,304	\$302,788,953	14,995	4,527	\$14,892,218
HARRISON	6,410	\$326,912,857	\$261,169,872	12,051	3,790	\$9,570,639

(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
HENRY	8,709	\$390,652,989	\$309,423,205	16,290	5,211	\$14,680,522
HOWARD	4,478	\$201,770,895	\$165,899,620	8,371	2,616	\$6,781,741
HUMBOLDT	4,438	\$245,232,230	\$194,479,328	8,449	2,672	\$10,078,239
IDA	3,295	\$193,863,054	\$154,041,659	6,294	1,850	\$7,672,444
IOWA	7,891	\$412,658,640	\$329,496,696	14,589	4,510	\$16,398,231
JACKSON	9,114	\$400,155,440	\$329,997,156	16,982	4,915	\$15,797,259
JASPER	16,066	\$806,967,288	\$630,512,902	30,169	9,289	\$31,467,842
JEFFERSON	6,897	\$352,322,720	\$261,896,201	13,025	3,216	\$12,668,970
JOHNSON	64,564	\$4,324,865,258	\$3,245,988,747	107,335	33,355	\$177,985,092
JONES	8,745	\$428,641,443	\$346,074,672	16,598	4,920	\$17,247,405
KEOKUK	4,418	\$190,017,801	\$160,296,099	8,505	2,546	\$7,614,809
KOSSUTH	7,281	\$390,391,167	\$312,214,104	13,956	3,859	\$15,510,387
LEE	15,203	\$694,921,574	\$546,467,208	28,078	8,500	\$24,596,993
LINN	104,292	\$6,442,837,471	\$4,848,977,648	183,995	60,764	\$257,398,590
LOUISA	4,958	\$233,173,985	\$187,726,189	9,160	3,267	\$9,083,573
LUCAS	3,893	\$158,765,732	\$129,292,842	7,169	2,334	\$6,110,344
LYON	5,135	\$285,228,573	\$234,084,581	9,876	3,849	\$11,088,294
MADISON	6,903	\$420,704,761	\$326,683,864	13,175	4,552	\$17,498,804
MAHASKA	9,316	\$466,446,337	\$359,784,801	17,302	5,826	\$16,977,270
MARION	14,611	\$838,752,722	\$641,489,160	27,606	9,159	\$32,222,417
MARSHALL	17,739	\$867,780,952	\$674,747,733	32,922	12,569	\$32,827,550
MILLS	6,333	\$362,787,882	\$275,995,826	11,934	4,008	\$9,563,538

(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
MITCHELL	4,849	\$225,476,394	\$189,820,200	9,315	2,778	\$8,576,031
MONONA	3,989	\$184,954,226	\$148,483,956	7,529	2,098	\$7,077,998
MONROE	3,304	\$145,959,432	\$120,675,784	6,214	1,965	\$6,005,717
MONTGOMERY	4,749	\$206,593,081	\$167,227,023	8,896	2,655	\$7,758,681
MUSCATINE	20,018	\$1,028,289,774	\$803,805,054	35,865	12,692	\$40,863,454
O'BRIEN	6,542	\$352,748,445	\$284,960,328	12,454	3,757	\$14,111,873
OSCEOLA	2,854	\$121,656,937	\$106,733,862	5,460	1,862	\$4,698,441
PAGE	6,353	\$286,805,959	\$227,797,067	12,074	3,495	\$10,643,129
PALO ALTO	4,200	\$196,948,044	\$163,095,827	7,885	2,311	\$7,804,233
PLYMOUTH	11,672	\$701,856,218	\$559,571,037	21,760	7,445	\$28,978,139
POCAHONTAS	3,222	\$155,224,362	\$129,008,128	6,296	1,714	\$6,048,024
POLK	223,212	\$14,836,222,029	\$11,089,863,348	382,478	140,828	\$601,963,507
POTTAWATTAMIE	41,980	\$2,127,052,211	\$1,600,406,887	75,022	26,106	\$50,794,281
POWESHIEK	8,247	\$419,936,255	\$332,957,967	15,604	4,376	\$15,976,588
RINGGOLD	2,010	\$76,092,649	\$68,094,910	4,009	1,229	\$3,179,829
SAC	4,731	\$231,211,520	\$187,684,601	9,130	2,479	\$9,427,427
SCOTT	79,363	\$4,951,430,484	\$3,695,465,324	141,792	47,779	\$193,000,503
SHELBY	5,528	\$287,767,836	\$230,783,303	10,484	3,073	\$10,538,383
SIoux	14,448	\$841,273,590	\$706,404,347	27,634	11,677	\$34,888,764
STORY	37,986	\$2,302,982,071	\$1,741,583,656	64,944	18,127	\$93,155,299
TAMA	7,638	\$344,325,400	\$271,853,793	14,451	4,619	\$13,039,284
TAYLOR	2,598	\$95,002,876	\$83,431,603	5,072	1,543	\$3,586,813

(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
UNION	5,548	\$231,549,535	\$187,108,015	10,351	3,174	\$8,702,810
VAN BUREN	3,083	\$125,261,195	\$103,328,649	5,998	1,936	\$4,802,317
WAPELLO	15,125	\$645,495,561	\$513,458,440	27,276	9,656	\$24,303,285
WARREN	22,104	\$1,445,402,035	\$1,091,320,439	40,857	13,950	\$59,092,067
WASHINGTON	10,142	\$523,026,956	\$409,612,317	19,051	6,567	\$19,665,419
WAYNE	2,642	\$99,243,229	\$83,636,901	5,114	1,903	\$3,509,730
WEBSTER	16,170	\$785,618,703	\$614,669,688	29,146	9,223	\$30,268,025
WINNEBAGO	5,176	\$238,599,553	\$189,386,708	9,651	2,703	\$8,786,556
WINNESHIEK	9,157	\$456,546,535	\$368,259,905	17,237	4,450	\$17,650,422
WOODBURY	46,448	\$2,251,260,459	\$1,751,421,809	81,337	31,841	\$78,564,451
WORTH	3,539	\$167,841,384	\$134,134,650	6,655	1,920	\$5,910,422
WRIGHT	5,751	\$274,020,321	\$221,460,562	10,971	3,597	\$10,674,082
Total	1,602,787	\$142,261,774,777	\$103,494,571,937	2,904,045	965,171	\$3,345,337,317

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	9,591	\$-1,795,646,035	\$204,352,398	\$734,972,745	\$1,864,996	\$-1,252,150
\$ 1 - \$ 2,999	1,022	\$1,608,063	\$1,285,958	\$11,796,335	\$214,841	\$-34,614
\$ 3,000 - \$ 4,999	1,005	\$4,033,305	\$806,909	\$9,780,325	\$495,585	\$-11,767
\$ 5,000 - \$ 9,999	3,773	\$29,855,826	\$4,466,112	\$36,965,891	\$7,381,233	\$-79,565
\$ 10,000 - \$ 19,999	27,787	\$443,289,260	\$50,759,192	\$258,927,509	\$191,593,169	\$1,284,281
\$ 20,000 - \$ 29,999	45,996	\$1,160,171,044	\$125,020,630	\$631,775,623	\$657,799,494	\$14,693,753
\$ 30,000 - \$ 39,999	56,605	\$1,988,678,028	\$204,427,950	\$519,525,129	\$1,304,546,289	\$43,638,570
\$ 40,000 - \$ 49,999	60,019	\$2,700,285,345	\$275,186,161	\$575,064,067	\$1,886,142,076	\$74,044,182
\$ 50,000 - \$ 59,999	58,000	\$3,188,540,832	\$329,655,838	\$580,860,901	\$2,299,247,567	\$96,337,670
\$ 60,000 - \$ 74,999	79,793	\$5,376,766,263	\$550,603,659	\$883,088,464	\$3,983,011,556	\$174,730,941
\$ 75,000 - \$ 99,999	113,406	\$9,860,466,436	\$1,019,188,455	\$1,362,885,371	\$7,503,849,063	\$348,467,319
\$ 100,000 - \$ 124,999	78,685	\$8,773,725,055	\$1,002,328,093	\$1,098,651,520	\$6,687,969,179	\$329,554,734
\$ 125,000 - \$ 149,999	46,520	\$6,342,024,158	\$833,717,225	\$765,828,393	\$4,755,683,219	\$243,893,249
\$ 150,000 - \$ 199,999	45,093	\$7,720,425,384	\$1,169,259,836	\$908,954,501	\$5,668,192,411	\$299,894,129
\$ 200,000 - \$ 249,999	19,552	\$4,340,720,419	\$742,135,548	\$500,587,595	\$3,114,724,452	\$167,700,176
\$ 250,000 - \$ 499,999	28,008	\$9,477,826,204	\$2,036,110,472	\$1,056,953,714	\$6,485,219,670	\$331,442,488
\$ 500,000 - \$ 999,999	10,503	\$7,197,452,821	\$1,865,509,462	\$785,120,560	\$4,698,900,674	\$189,278,933
\$1,000,000 and Over	8,354	\$47,198,600,154	\$10,917,143,153	\$7,907,348,134	\$29,108,989,628	\$249,350,953
Total	693,712	\$114,008,822,562	\$21,331,957,051	\$18,629,086,777	\$78,355,825,102	\$2,562,933,282

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	39,317	\$-1,585,579,373	\$12,692,485	\$124,417,299	\$5,857,691	\$-2,423,801
\$ 1 - \$ 2,999	52,952	\$88,266,675	\$1,448,207	\$81,223,408	\$11,225,228	\$-738,996
\$ 3,000 - \$ 4,999	48,018	\$192,434,126	\$38,882,503	\$110,530,812	\$83,186,784	\$-1,264,175
\$ 5,000 - \$ 9,999	118,785	\$885,040,140	\$19,598,711	\$303,049,106	\$568,124,715	\$-5,298,728
\$ 10,000 - \$ 19,999	182,818	\$2,685,516,238	\$105,637,566	\$528,468,378	\$2,059,168,181	\$8,139,711
\$ 20,000 - \$ 29,999	144,883	\$3,600,168,581	\$217,855,035	\$441,630,951	\$2,945,754,418	\$73,437,759
\$ 30,000 - \$ 39,999	110,862	\$3,847,023,296	\$286,493,308	\$343,419,488	\$3,220,633,950	\$119,800,065
\$ 40,000 - \$ 49,999	71,968	\$3,208,599,473	\$276,195,410	\$230,352,996	\$2,706,277,327	\$117,220,529
\$ 50,000 - \$ 59,999	44,566	\$2,435,282,218	\$225,981,910	\$152,205,072	\$2,060,548,936	\$93,618,324
\$ 60,000 - \$ 74,999	40,306	\$2,691,746,415	\$259,566,611	\$146,767,225	\$2,286,446,300	\$106,863,304
\$ 75,000 - \$ 99,999	32,049	\$2,736,422,280	\$288,768,748	\$121,850,879	\$2,329,972,325	\$113,693,765
\$ 100,000 - \$ 124,999	11,317	\$1,249,648,608	\$146,551,009	\$43,702,064	\$1,060,780,192	\$54,570,993
\$ 125,000 - \$ 149,999	4,254	\$576,792,336	\$76,220,091	\$16,423,139	\$485,625,692	\$25,420,868
\$ 150,000 - \$ 199,999	3,166	\$538,876,652	\$74,881,409	\$12,255,087	\$452,780,136	\$24,265,892
\$ 200,000 - \$ 249,999	1,228	\$271,607,065	\$34,791,491	\$4,711,108	\$232,406,300	\$12,298,592
\$ 250,000 - \$ 499,999	1,649	\$558,193,425	\$89,555,892	\$6,313,492	\$472,023,488	\$23,503,022
\$ 500,000 - \$ 999,999	581	\$397,505,983	\$54,049,769	\$2,222,983	\$347,526,787	\$11,899,821
\$1,000,000 and Over	356	\$3,875,408,077	\$120,602,188	\$1,475,211	\$3,810,408,385	\$7,397,090
Total	909,075	\$28,252,952,215	\$2,329,772,343	\$2,671,018,698	\$25,138,746,835	\$782,404,035

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	48,908	\$76,249	\$16,847	\$766,980	\$7,438	\$3,209
\$ 1 - \$ 2,999	53,974	\$54,488	\$14,703	\$604,226	\$759	\$6
\$ 3,000 - \$ 4,999	49,023	\$59,962	\$12,758	\$1,131,829	\$613	\$165
\$ 5,000 - \$ 9,999	122,558	\$306,450	\$47,968	\$6,582,304	\$5,433	\$23,080
\$ 10,000 - \$ 19,999	210,605	\$1,354,442	\$149,597	\$26,055,351	\$61,614	\$452,741
\$ 20,000 - \$ 29,999	190,879	\$2,108,160	\$162,649	\$22,090,170	\$370,788	\$1,595,811
\$ 30,000 - \$ 39,999	167,467	\$1,710,991	\$166,525	\$10,023,357	\$851,477	\$3,202,929
\$ 40,000 - \$ 49,999	131,987	\$415,825	\$87,358	\$2,237,342	\$965,724	\$3,986,911
\$ 50,000 - \$ 59,999	102,566	\$0	\$0	\$90,680	\$1,040,830	\$4,169,375
\$ 60,000 - \$ 74,999	120,099	\$0	\$0	\$0	\$1,684,250	\$6,462,015
\$ 75,000 - \$ 99,999	145,455	\$0	\$0	\$0	\$2,958,595	\$11,370,351
\$ 100,000 - \$ 124,999	90,002	\$0	\$0	\$0	\$2,400,030	\$10,069,065
\$ 125,000 - \$ 149,999	50,774	\$0	\$0	\$0	\$1,533,235	\$7,374,933
\$ 150,000 - \$ 199,999	48,259	\$0	\$0	\$0	\$1,535,369	\$8,551,418
\$ 200,000 - \$ 249,999	20,780	\$0	\$0	\$0	\$672,450	\$4,723,375
\$ 250,000 - \$ 499,999	29,657	\$0	\$0	\$0	\$898,085	\$10,846,296
\$ 500,000 - \$ 999,999	11,084	\$0	\$0	\$0	\$269,336	\$8,531,024
\$1,000,000 and Over	8,710	\$0	\$0	\$0	\$88,315	\$19,902,127
Total	1,602,787	\$6,086,567	\$658,405	\$69,582,239	\$15,344,341	\$101,264,831

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	48,908	\$604,868	\$10,202	\$0	\$17,909	\$2,517,484
\$ 1 - \$ 2,999	53,974	\$58,556	\$1,975	\$0	\$0	\$42,290
\$ 3,000 - \$ 4,999	49,023	\$39,778	\$2,550	\$0	\$16	\$40,644
\$ 5,000 - \$ 9,999	122,558	\$113,912	\$14,276	\$0	\$3,779	\$77,599
\$ 10,000 - \$ 19,999	210,605	\$288,392	\$51,432	\$0	\$66,510	\$252,673
\$ 20,000 - \$ 29,999	190,879	\$252,400	\$88,271	\$0	\$302,052	\$267,268
\$ 30,000 - \$ 39,999	167,467	\$208,845	\$134,404	\$0	\$498,113	\$152,948
\$ 40,000 - \$ 49,999	131,987	\$193,162	\$142,074	\$0	\$631,452	\$189,596
\$ 50,000 - \$ 59,999	102,566	\$202,120	\$132,674	\$0	\$824,315	\$127,692
\$ 60,000 - \$ 74,999	120,099	\$239,844	\$193,628	\$0	\$1,335,842	\$187,675
\$ 75,000 - \$ 99,999	145,455	\$297,063	\$292,175	\$0	\$2,644,687	\$771,674
\$ 100,000 - \$ 124,999	90,002	\$185,255	\$162,971	\$0	\$2,590,976	\$403,868
\$ 125,000 - \$ 149,999	50,774	\$118,803	\$61,547	\$0	\$2,298,770	\$1,029,413
\$ 150,000 - \$ 199,999	48,259	\$173,254	\$38,849	\$0	\$4,129,720	\$1,173,793
\$ 200,000 - \$ 249,999	20,780	\$111,861	\$26,284	\$0	\$3,379,962	\$736,527
\$ 250,000 - \$ 499,999	29,657	\$233,412	\$11,400	\$0	\$12,174,359	\$2,139,343
\$ 500,000 - \$ 999,999	11,084	\$115,130	\$1,200	\$0	\$14,221,079	\$4,725,056
\$1,000,000 and Over	8,710	\$181,589	\$300	\$0	\$66,865,419	\$14,012,386
Total	1,602,787	\$3,618,244	\$1,366,212	\$0	\$111,984,960	\$28,847,929

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

2016 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	106,471	\$-1,399,811,368	\$1,868,082,974	\$0	238,559	23,429	\$-5,111,405
\$ 1 - \$ 1,554	38,756	\$180,857,515	\$18,277,100	\$30,980,720	60,946	6,172	\$-1,227,857
\$ 1,554 - \$ 3,108	44,457	\$273,826,921	\$18,226,991	\$105,032,830	68,591	7,389	\$-1,832,236
\$ 3,108 - \$ 6,216	89,434	\$790,858,341	\$52,565,890	\$417,879,003	144,122	19,559	\$-5,590,635
\$ 6,216 - \$13,986	200,743	\$3,035,391,304	\$226,937,177	\$1,990,095,114	339,694	69,259	\$4,150,813
\$ 13,986 - \$23,310	208,167	\$5,267,247,306	\$427,549,862	\$3,871,563,409	346,604	94,828	\$88,847,549
\$ 23,310 - \$31,080	157,813	\$5,577,405,565	\$487,301,672	\$4,278,775,347	255,144	79,947	\$150,698,725
\$ 31,080 - \$46,620	234,292	\$11,549,393,874	\$1,128,832,420	\$8,952,755,262	394,151	136,670	\$376,958,049
\$ 46,620 - \$69,930	208,998	\$15,360,317,438	\$1,588,070,643	\$11,990,359,668	400,351	174,174	\$543,319,668
\$ 69,930 and Over	313,656	\$101,626,287,881	\$17,845,884,665	\$71,857,130,584	655,883	353,744	\$2,195,124,646
Total	1,602,787	\$142,261,774,777	\$23,661,729,394	\$103,494,571,937	2,904,045	965,171	\$3,345,337,317

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

2016 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	169	\$33,129,099	\$47,473,827	\$0	311	86	\$449,018
\$ 1 - \$ 1,554	38	\$4,583,206	\$1,017,762	\$30,742	71	16	\$35,221
\$ 1,554 - \$ 3,108	49	\$2,847,730	\$422,228	\$119,075	102	15	\$29,259
\$ 3,108 - \$ 6,216	20,454	\$185,038,582	\$15,248,825	\$105,384,538	22,291	70	\$555,966
\$ 6,216 - \$13,986	122,169	\$1,931,137,119	\$193,406,569	\$1,244,837,582	172,562	5,782	\$23,924,614
\$ 13,986 - \$23,310	171,808	\$4,438,555,561	\$413,030,090	\$3,235,261,240	268,994	43,123	\$96,685,240
\$ 23,310 - \$31,080	152,062	\$5,376,543,369	\$474,873,185	\$4,126,633,316	243,629	73,266	\$151,214,488
\$ 31,080 - \$46,620	228,910	\$11,260,265,020	\$1,096,377,292	\$8,746,849,039	384,256	133,493	\$377,455,343
\$ 46,620 - \$69,930	204,106	\$14,969,435,135	\$1,538,333,605	\$11,710,627,016	390,678	171,078	\$543,785,027
\$ 69,930 and Over	301,020	\$81,490,393,073	\$14,893,586,570	\$57,600,953,157	628,088	342,163	\$2,209,689,551
Total	1,200,785	\$119,691,927,894	\$18,673,769,953	\$86,770,695,705	2,110,982	769,092	\$3,403,823,727

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

2016 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	106,302	\$-1,432,940,467	\$1,820,609,147	\$0	238,248	23,343	\$-5,560,423
\$ 1 - \$ 1,554	38,718	\$176,274,309	\$17,259,338	\$30,949,978	60,875	6,156	\$-1,263,078
\$ 1,554 - \$ 3,108	44,408	\$270,979,191	\$17,804,763	\$104,913,755	68,489	7,374	\$-1,861,495
\$ 3,108 - \$ 6,216	68,980	\$605,819,759	\$37,317,065	\$312,494,465	121,831	19,489	\$-6,146,601
\$ 6,216 - \$13,986	78,574	\$1,104,254,185	\$33,530,608	\$745,257,532	167,132	63,477	\$-19,773,801
\$ 13,986 - \$23,310	36,359	\$828,691,745	\$14,519,772	\$636,302,169	77,610	51,705	\$-7,837,691
\$ 23,310 - \$31,080	5,751	\$200,862,196	\$12,428,487	\$152,142,031	11,515	6,681	\$-515,763
\$ 31,080 - \$46,620	5,382	\$289,128,854	\$32,455,128	\$205,906,223	9,895	3,177	\$-497,294
\$ 46,620 - \$69,930	4,892	\$390,882,303	\$49,737,038	\$279,732,652	9,673	3,096	\$-465,359
\$ 69,930 and Over	12,636	\$20,135,894,808	\$2,952,298,095	\$14,256,177,427	27,795	11,581	\$-14,564,905
Total	402,002	\$22,569,846,883	\$4,987,959,441	\$16,723,876,232	793,063	196,079	\$-58,486,410

**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	44,914	\$-1,790,429,293	\$3,381,340	109,927	8,335	\$-3,309,917
\$ 1 - \$ 2,999	50,140	\$83,351,443	\$10,514,585	78,937	5,706	\$-736,392
\$ 3,000 - \$ 4,999	44,889	\$179,862,462	\$76,553,316	67,180	6,247	\$-1,225,976
\$ 5,000 - \$ 9,999	112,234	\$837,812,071	\$527,288,339	174,077	22,586	\$-5,158,153
\$ 10,000 - \$ 19,999	192,916	\$2,866,408,222	\$2,062,885,761	325,418	77,109	\$8,681,894
\$ 20,000 - \$ 29,999	175,099	\$4,366,589,047	\$3,309,716,786	295,334	86,265	\$84,280,398
\$ 30,000 - \$ 39,999	153,165	\$5,336,699,192	\$4,151,006,936	255,454	81,554	\$156,550,605
\$ 40,000 - \$ 49,999	119,776	\$5,361,472,181	\$4,185,966,958	205,267	68,713	\$183,440,709
\$ 50,000 - \$ 59,999	91,690	\$5,027,268,447	\$3,923,790,799	166,891	60,308	\$181,812,968
\$ 60,000 - \$ 74,999	106,019	\$7,121,219,053	\$5,583,610,983	204,365	82,510	\$269,133,339
\$ 75,000 - \$ 99,999	127,599	\$11,047,417,653	\$8,718,313,820	257,826	120,998	\$442,508,400
\$ 100,000 - \$ 124,999	77,868	\$8,668,235,014	\$6,780,838,508	160,703	84,946	\$367,854,543
\$ 125,000 - \$ 149,999	42,741	\$5,822,261,002	\$4,470,903,330	89,331	49,447	\$256,433,951
\$ 150,000 - \$ 199,999	38,903	\$6,648,715,494	\$5,001,208,872	82,510	45,770	\$307,436,642
\$ 200,000 - \$ 249,999	15,744	\$3,491,162,787	\$2,576,120,425	33,991	18,082	\$169,785,242
\$ 250,000 - \$ 499,999	19,822	\$6,610,698,892	\$4,705,083,850	43,353	22,164	\$331,265,955
\$ 500,000 - \$ 999,999	5,542	\$3,733,853,124	\$2,556,485,883	12,296	6,148	\$182,019,565
\$1,000,000 and Over	2,186	\$5,252,834,568	\$3,462,094,049	5,076	1,961	\$199,000,052
Total	1,421,247	\$80,665,431,359	\$62,105,764,540	2,567,936	848,849	\$3,129,773,825

**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	86	\$-39,033,008	\$575,238	184	34	\$281,500
\$ 1 - \$ 2,999	20	\$35,049	\$116,136	62	0	\$496
\$ 3,000 - \$ 4,999	51	\$208,048	\$324,360	139	0	\$8,341
\$ 5,000 - \$ 9,999	30,138	\$249,718,369	\$180,494,278	30,481	142	\$1,459,701
\$ 10,000 - \$ 19,999	111,398	\$1,683,991,088	\$1,302,907,979	135,488	5,803	\$31,079,182
\$ 20,000 - \$ 29,999	145,174	\$3,658,814,696	\$2,859,024,059	225,650	44,394	\$90,148,035
\$ 30,000 - \$ 39,999	148,197	\$5,167,778,743	\$4,082,125,728	243,766	77,151	\$156,978,664
\$ 40,000 - \$ 49,999	117,482	\$5,259,117,974	\$4,149,051,783	200,067	67,828	\$183,584,436
\$ 50,000 - \$ 59,999	90,201	\$4,945,800,260	\$3,889,098,810	163,663	59,825	\$181,864,675
\$ 60,000 - \$ 74,999	104,537	\$7,022,273,562	\$5,537,011,445	201,192	82,008	\$269,177,932
\$ 75,000 - \$ 99,999	126,291	\$10,934,851,564	\$8,656,356,888	254,926	120,355	\$443,030,272
\$ 100,000 - \$ 124,999	77,185	\$8,592,015,662	\$6,736,831,767	159,140	84,511	\$368,004,490
\$ 125,000 - \$ 149,999	42,320	\$5,764,622,764	\$4,436,024,712	88,355	49,123	\$257,160,181
\$ 150,000 - \$ 199,999	38,442	\$6,569,301,132	\$4,953,931,911	81,435	45,430	\$308,140,774
\$ 200,000 - \$ 249,999	15,543	\$3,446,070,665	\$2,551,054,719	33,523	17,909	\$170,247,378
\$ 250,000 - \$ 499,999	19,489	\$6,497,627,123	\$4,646,283,687	42,557	21,895	\$331,680,181
\$ 500,000 - \$ 999,999	5,397	\$3,636,320,725	\$2,503,336,605	11,960	6,007	\$184,797,646
\$1,000,000 and Over	2,090	\$4,943,799,660	\$3,280,699,949	4,849	1,900	\$205,789,430
Total	1,074,041	\$78,333,314,076	\$59,765,250,054	1,877,437	684,315	\$3,183,433,314

**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	44,828	\$-1,751,396,285	\$2,806,102	109,743	8,301	\$-3,591,417
\$ 1 - \$ 2,999	50,120	\$83,316,394	\$10,398,449	78,875	5,706	\$-736,888
\$ 3,000 - \$ 4,999	44,838	\$179,654,414	\$76,228,956	67,041	6,247	\$-1,234,317
\$ 5,000 - \$ 9,999	82,096	\$588,093,702	\$346,794,061	143,596	22,444	\$-6,617,854
\$ 10,000 - \$ 19,999	81,518	\$1,182,417,134	\$759,977,782	189,930	71,306	\$-22,397,288
\$ 20,000 - \$ 29,999	29,925	\$707,774,351	\$450,692,727	69,684	41,871	\$-5,867,637
\$ 30,000 - \$ 39,999	4,968	\$168,920,449	\$68,881,208	11,688	4,403	\$-428,059
\$ 40,000 - \$ 49,999	2,294	\$102,354,207	\$36,915,175	5,200	885	\$-143,727
\$ 50,000 - \$ 59,999	1,489	\$81,468,187	\$34,691,989	3,228	483	\$-51,707
\$ 60,000 - \$ 74,999	1,482	\$98,945,491	\$46,599,538	3,173	502	\$-44,593
\$ 75,000 - \$ 99,999	1,308	\$112,566,089	\$61,956,932	2,900	643	\$-521,872
\$ 100,000 - \$ 124,999	683	\$76,219,352	\$44,006,741	1,563	435	\$-149,947
\$ 125,000 - \$ 149,999	421	\$57,638,238	\$34,878,618	976	324	\$-726,230
\$ 150,000 - \$ 199,999	461	\$79,414,362	\$47,276,961	1,075	340	\$-704,132
\$ 200,000 - \$ 249,999	201	\$45,092,122	\$25,065,706	468	173	\$-462,136
\$ 250,000 - \$ 499,999	333	\$113,071,769	\$58,800,163	796	269	\$-414,226
\$ 500,000 - \$ 999,999	145	\$97,532,399	\$53,149,278	336	141	\$-2,778,081
\$1,000,000 and Over	96	\$309,034,908	\$181,394,100	227	61	\$-6,789,378
Total	347,206	\$2,332,117,283	\$2,340,514,486	690,499	164,534	\$-53,659,489

**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	29,536	\$236,006,435	\$176,489,792	29,607	94	\$1,576,770
\$ 10,000 - \$ 19,999	101,450	\$1,516,307,274	\$1,190,861,805	109,625	4,012	\$29,198,267
\$ 20,000 - \$ 29,999	117,429	\$2,951,239,126	\$2,365,219,589	151,162	33,175	\$78,219,272
\$ 30,000 - \$ 39,999	107,193	\$3,726,818,968	\$3,003,209,827	141,524	43,501	\$123,859,497
\$ 40,000 - \$ 49,999	73,782	\$3,291,940,294	\$2,628,354,423	95,642	27,240	\$124,811,728
\$ 50,000 - \$ 59,999	44,950	\$2,454,207,253	\$1,923,192,909	59,039	16,254	\$97,495,703
\$ 60,000 - \$ 74,999	35,812	\$2,382,953,795	\$1,822,956,938	47,735	12,573	\$98,396,505
\$ 75,000 - \$ 99,999	23,300	\$1,982,177,145	\$1,479,575,304	31,721	7,820	\$85,946,927
\$ 100,000 - \$ 124,999	8,384	\$927,762,766	\$678,051,911	11,809	2,700	\$42,609,565
\$ 125,000 - \$ 149,999	3,673	\$499,263,291	\$362,818,598	5,275	1,202	\$24,028,342
\$ 150,000 - \$ 199,999	3,233	\$553,220,982	\$399,429,559	4,761	997	\$27,601,344
\$ 200,000 - \$ 249,999	1,381	\$305,846,521	\$218,275,548	2,022	397	\$15,712,612
\$ 250,000 - \$ 499,999	1,921	\$644,185,660	\$448,846,519	2,777	490	\$33,814,599
\$ 500,000 - \$ 999,999	531	\$355,881,927	\$245,879,151	800	142	\$18,176,728
\$1,000,000 And Over	234	\$513,369,000	\$343,472,242	343	47	\$20,655,598
Total	552,809	\$22,341,180,437	\$17,286,634,115	693,842	150,644	\$822,103,457

**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	21,998	\$-484,462,750	\$201,617	34,545	1,275	\$-1,477,170
\$ 1 - \$ 2,999	42,157	\$71,527,415	\$8,954,061	52,170	3,910	\$-449,680
\$ 3,000 - \$ 4,999	38,928	\$156,061,363	\$73,392,415	47,355	4,841	\$-995,775
\$ 5,000 - \$ 9,999	66,490	\$470,518,005	\$300,514,960	91,471	18,038	\$-5,621,387
\$ 10,000 - \$ 19,999	54,376	\$791,058,653	\$547,626,661	103,396	55,817	\$-18,289,193
\$ 20,000 - \$ 29,999	16,806	\$390,945,733	\$257,958,548	32,304	26,075	\$-3,487,211
\$ 30,000 - \$ 39,999	2,231	\$76,335,195	\$29,443,537	3,882	1,238	\$-124,913
\$ 40,000 - \$ 49,999	1,242	\$55,501,583	\$20,922,359	2,006	212	\$-55,727
\$ 50,000 - \$ 59,999	825	\$45,080,714	\$20,250,360	1,241	99	\$-17,375
\$ 60,000 - \$ 74,999	768	\$51,044,832	\$23,465,797	1,149	87	\$-1,828
\$ 75,000 - \$ 99,999	502	\$42,835,090	\$22,258,124	761	72	\$-6,557
\$ 100,000 - \$ 124,999	189	\$21,144,143	\$11,862,578	287	44	\$-1,306
\$ 125,000 - \$ 149,999	96	\$13,062,764	\$7,062,697	147	23	\$-159,263
\$ 150,000 - \$ 199,999	88	\$15,180,974	\$8,429,048	135	12	\$-40,428
\$ 200,000 - \$ 249,999	36	\$8,081,955	\$4,124,991	57	12	\$-14,388
\$ 250,000 - \$ 499,999	52	\$17,366,840	\$7,829,013	83	14	\$-200
\$ 500,000 - \$ 999,999	23	\$15,878,692	\$8,386,329	36	8	\$-553,205
\$1,000,000 and Over	17	\$41,341,126	\$21,479,305	26	6	\$-460,281
Total	246,824	\$1,798,502,327	\$1,374,162,400	371,051	111,783	\$-31,755,887

**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	41	\$-29,051,508	\$282,367	109	11	\$115,742
\$ 10,000 - \$ 19,999	4,969	\$85,939,195	\$53,228,649	14,566	862	\$783,825
\$ 20,000 - \$ 29,999	13,988	\$356,663,914	\$246,262,745	38,113	7,520	\$5,877,103
\$ 30,000 - \$ 39,999	18,469	\$645,738,182	\$483,563,222	46,318	19,407	\$15,661,836
\$ 40,000 - \$ 49,999	15,250	\$682,790,743	\$523,056,153	36,802	17,267	\$22,310,870
\$ 50,000 - \$ 59,999	11,549	\$632,648,023	\$486,222,543	27,460	13,259	\$23,403,824
\$ 60,000 - \$ 74,999	12,022	\$805,016,082	\$618,881,463	27,989	14,041	\$32,131,541
\$ 75,000 - \$ 99,999	12,006	\$1,034,560,905	\$790,326,272	27,728	14,233	\$44,079,552
\$ 100,000 - \$ 124,999	6,250	\$694,678,759	\$522,270,764	14,332	8,067	\$31,056,740
\$ 125,000 - \$ 149,999	3,596	\$490,382,069	\$361,974,089	8,265	4,657	\$22,525,116
\$ 150,000 - \$ 199,999	3,693	\$635,551,545	\$461,396,020	8,641	4,651	\$30,129,764
\$ 200,000 - \$ 249,999	1,890	\$420,059,633	\$300,050,859	4,450	2,428	\$20,476,965
\$ 250,000 - \$ 499,999	3,415	\$1,165,724,768	\$803,536,126	7,861	4,839	\$56,849,197
\$ 500,000 - \$ 999,999	1,369	\$928,472,841	\$623,665,586	3,088	2,107	\$45,208,493
\$1,000,000 And Over	658	\$1,649,766,194	\$1,041,916,869	1,575	740	\$60,104,284
Total	109,165	\$10,198,941,345	\$7,316,633,727	267,297	114,089	\$410,714,852

**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	20,667	\$-1,210,053,922	\$673,581	69,292	6,630	\$-2,071,854
\$ 1 - \$ 2,999	6,586	\$9,708,295	\$51,192	22,668	1,568	\$-263,210
\$ 3,000 - \$ 4,999	4,803	\$19,170,059	\$215,204	16,459	1,212	\$-216,603
\$ 5,000 - \$ 9,999	12,782	\$96,428,533	\$31,754,097	42,923	3,867	\$-891,852
\$ 10,000 - \$ 19,999	21,971	\$315,461,404	\$166,215,970	69,933	12,870	\$-3,422,806
\$ 20,000 - \$ 29,999	9,365	\$224,727,424	\$132,828,519	27,447	10,552	\$-1,413,644
\$ 30,000 - \$ 39,999	1,663	\$56,567,106	\$19,570,817	5,049	1,517	\$-148,524
\$ 40,000 - \$ 49,999	723	\$32,146,707	\$9,019,502	2,286	389	\$-49,318
\$ 50,000 - \$ 59,999	454	\$24,885,199	\$8,538,648	1,422	251	\$-12,341
\$ 60,000 - \$ 74,999	457	\$30,598,600	\$12,184,657	1,391	225	\$-9,714
\$ 75,000 - \$ 99,999	508	\$43,923,372	\$21,022,173	1,459	321	\$-407,492
\$ 100,000 - \$ 124,999	283	\$31,502,242	\$15,279,964	784	193	\$-34,415
\$ 125,000 - \$ 149,999	176	\$24,197,293	\$13,035,245	487	138	\$-26,756
\$ 150,000 - \$ 199,999	221	\$37,988,524	\$20,464,779	589	151	\$-522,897
\$ 200,000 - \$ 249,999	115	\$25,610,213	\$12,811,213	295	107	\$-86,632
\$ 250,000 - \$ 499,999	187	\$64,426,582	\$30,045,136	472	179	\$-149,262
\$ 500,000 - \$ 999,999	87	\$58,404,728	\$29,052,369	220	89	\$-264,637
\$1,000,000 and Over	61	\$212,382,941	\$128,047,667	162	47	\$-6,082,960
Total	81,109	\$98,075,300	\$650,810,733	263,338	40,306	\$-16,074,917

**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	28	\$-1,369,923	\$391,998	75	17	\$18,412
\$ 1 - \$ 2,999	20	\$35,049	\$116,136	62	0	\$496
\$ 3,000 - \$ 4,999	37	\$147,455	\$219,115	122	0	\$1,219
\$ 5,000 - \$ 9,999	633	\$5,160,950	\$4,010,604	891	54	\$37,399
\$ 10,000 - \$ 19,999	4,979	\$81,744,619	\$58,817,525	11,297	929	\$1,097,090
\$ 20,000 - \$ 29,999	13,757	\$350,911,656	\$247,541,725	36,375	3,699	\$6,051,660
\$ 30,000 - \$ 39,999	22,535	\$795,221,593	\$595,352,679	55,924	14,243	\$17,457,331
\$ 40,000 - \$ 49,999	28,450	\$1,284,386,937	\$997,641,207	67,623	23,321	\$36,461,838
\$ 50,000 - \$ 59,999	33,702	\$1,858,944,984	\$1,479,683,358	77,164	30,312	\$60,965,148
\$ 60,000 - \$ 74,999	56,703	\$3,834,303,685	\$3,095,173,044	125,468	55,394	\$138,649,886
\$ 75,000 - \$ 99,999	90,985	\$7,918,113,514	\$6,386,455,312	195,477	98,302	\$313,003,793
\$ 100,000 - \$ 124,999	62,551	\$6,969,574,137	\$5,536,509,092	132,999	73,744	\$294,338,185
\$ 125,000 - \$ 149,999	35,051	\$4,774,977,404	\$3,711,232,025	74,815	43,264	\$210,606,723
\$ 150,000 - \$ 199,999	31,516	\$5,380,528,605	\$4,093,106,332	68,033	39,782	\$250,409,666
\$ 200,000 - \$ 249,999	12,272	\$2,720,164,511	\$2,032,728,312	27,051	15,084	\$134,057,801
\$ 250,000 - \$ 499,999	14,153	\$4,687,716,695	\$3,393,901,042	31,919	16,566	\$241,016,385
\$ 500,000 - \$ 999,999	3,497	\$2,351,965,957	\$1,633,791,868	8,072	3,758	\$121,412,425
\$1,000,000 and Over	1,198	\$2,780,664,466	\$1,895,310,838	2,931	1,113	\$125,029,548
Total	412,067	\$45,793,192,294	\$35,161,982,212	916,298	419,582	\$1,950,615,005

**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	2,163	\$-56,879,613	\$1,930,904	5,906	396	\$-42,393
\$ 1 - \$ 2,999	1,377	\$2,080,684	\$1,393,196	4,037	228	\$-23,998
\$ 3,000 - \$ 4,999	1,107	\$4,422,992	\$2,621,337	3,227	194	\$-21,939
\$ 5,000 - \$ 9,999	2,824	\$21,147,164	\$14,525,004	9,202	539	\$-104,615
\$ 10,000 - \$ 19,999	5,171	\$75,897,077	\$46,135,151	16,601	2,619	\$-685,289
\$ 20,000 - \$ 29,999	3,754	\$92,101,194	\$59,905,660	9,933	5,244	\$-966,782
\$ 30,000 - \$ 39,999	1,074	\$36,018,148	\$19,866,854	2,757	1,648	\$-154,622
\$ 40,000 - \$ 49,999	329	\$14,705,917	\$6,973,314	908	284	\$-38,682
\$ 50,000 - \$ 59,999	210	\$11,502,274	\$5,902,981	565	133	\$-21,991
\$ 60,000 - \$ 74,999	257	\$17,302,059	\$10,949,084	633	190	\$-33,051
\$ 75,000 - \$ 99,999	298	\$25,807,627	\$18,676,635	680	250	\$-107,823
\$ 100,000 - \$ 124,999	211	\$23,572,967	\$16,864,199	492	198	\$-114,226
\$ 125,000 - \$ 149,999	149	\$20,378,181	\$14,780,676	342	163	\$-540,211
\$ 150,000 - \$ 199,999	152	\$26,244,864	\$18,383,134	351	177	\$-140,807
\$ 200,000 - \$ 249,999	50	\$11,399,954	\$8,129,502	116	54	\$-361,116
\$ 250,000 - \$ 499,999	94	\$31,278,347	\$20,926,014	241	76	\$-264,764
\$ 500,000 - \$ 999,999	35	\$23,248,979	\$15,710,580	80	44	\$-1,960,239
\$1,000,000 and Over	18	\$55,310,841	\$31,867,128	39	8	\$-246,137
Total	19,273	\$435,539,656	\$315,541,353	56,110	12,445	\$-5,828,685

**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	3,874	\$176,637,665	\$146,447,924	7,268	2,199	\$6,140,818
ADAMS	1,856	\$81,812,353	\$67,587,207	3,546	1,067	\$3,166,570
ALLAMAKEE	6,496	\$265,454,723	\$222,666,170	12,180	3,966	\$9,044,245
APPANOOSE	5,297	\$194,331,394	\$160,979,630	9,964	3,035	\$7,119,002
AUDUBON	2,719	\$132,633,973	\$108,023,558	5,262	1,402	\$4,291,384
BENTON	11,593	\$649,551,871	\$504,146,809	21,710	6,897	\$25,687,436
BLACK HAWK	58,778	\$3,098,467,007	\$2,353,155,320	104,260	32,206	\$116,571,794
BOONE	12,256	\$665,805,867	\$513,311,510	22,563	6,855	\$25,699,836
BREMER	10,701	\$613,463,148	\$478,718,188	20,992	6,356	\$24,824,602
BUCHANAN	9,186	\$460,682,812	\$375,604,843	17,158	6,000	\$17,861,174
BUENA VISTA	9,709	\$481,831,172	\$380,212,706	17,293	6,947	\$18,266,251
BUTLER	6,526	\$304,784,724	\$246,273,463	12,950	3,863	\$11,961,183
CALHOUN	4,286	\$216,689,348	\$180,514,009	8,436	2,373	\$8,311,741
CARROLL	10,063	\$547,030,319	\$439,907,892	18,690	5,900	\$21,829,234
CASS	6,266	\$281,462,055	\$229,232,500	11,874	3,407	\$10,740,778
CEDAR	8,589	\$461,693,877	\$364,211,403	16,097	4,855	\$18,642,678
CERRO GORDO	20,239	\$1,087,137,319	\$827,158,633	37,269	10,173	\$40,982,263
CHEROKEE	5,450	\$269,415,443	\$218,353,276	10,529	2,838	\$10,926,492
CHICKASAW	5,642	\$290,407,516	\$242,040,230	10,631	3,238	\$12,182,008
CLARKE	4,299	\$176,741,901	\$143,449,231	7,936	2,960	\$6,520,505
CLAY	7,996	\$435,437,957	\$339,213,834	14,724	4,287	\$16,664,702
CLAYTON	8,019	\$350,639,154	\$290,471,659	15,386	4,186	\$12,027,167

(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
CLINTON	21,652	\$1,008,933,080	\$792,085,518	39,740	12,412	\$38,503,143
CRAWFORD	7,640	\$351,000,672	\$286,464,017	14,144	5,907	\$13,846,962
DALLAS	35,932	\$3,399,069,353	\$2,506,331,505	63,682	25,911	\$139,802,054
DAVIS	3,507	\$151,587,179	\$128,684,243	6,766	2,927	\$5,661,665
DECATUR	3,001	\$115,105,086	\$88,855,988	5,690	1,822	\$3,711,390
DELAWARE	8,127	\$390,288,966	\$323,763,075	15,157	4,881	\$15,830,634
DES MOINES	19,417	\$959,315,491	\$726,037,131	35,374	10,811	\$35,299,040
DICKINSON	8,741	\$540,218,077	\$422,952,349	17,123	3,932	\$21,330,875
DUBUQUE	46,819	\$2,653,459,177	\$2,015,247,785	83,988	26,556	\$98,326,127
EMMET	4,369	\$198,073,130	\$160,885,079	8,171	2,399	\$7,260,485
FAYETTE	8,708	\$365,696,094	\$298,566,555	16,496	4,730	\$13,744,999
FLOYD	7,031	\$330,431,136	\$268,059,443	13,316	4,193	\$13,040,804
FRANKLIN	4,351	\$213,920,409	\$174,500,749	8,404	2,821	\$8,731,252
FREMONT	2,987	\$145,705,167	\$115,983,450	5,769	1,722	\$4,692,754
GREENE	4,183	\$178,958,121	\$154,164,192	8,033	2,426	\$7,430,154
GRUNDY	5,427	\$320,327,957	\$250,266,435	10,682	3,151	\$13,099,819
GUTHRIE	4,742	\$266,035,090	\$204,779,688	9,239	2,702	\$10,565,550
HAMILTON	6,899	\$426,714,856	\$352,147,978	13,059	4,069	\$20,010,839
HANCOCK	4,956	\$240,493,386	\$197,274,211	9,547	2,835	\$9,644,261
HARDIN	7,851	\$368,460,304	\$302,788,953	14,995	4,527	\$14,892,218
HARRISON	6,410	\$326,912,857	\$261,169,872	12,051	3,790	\$9,570,639
HENRY	8,709	\$390,652,989	\$309,423,205	16,290	5,211	\$14,680,522

(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
HOWARD	4,478	\$201,770,895	\$165,899,620	8,371	2,616	\$6,781,741
HUMBOLDT	4,438	\$245,232,230	\$194,479,328	8,449	2,672	\$10,078,239
IDA	3,295	\$193,863,054	\$154,041,659	6,294	1,850	\$7,672,444
IOWA	7,891	\$412,658,640	\$329,496,696	14,589	4,510	\$16,398,231
JACKSON	9,114	\$400,155,440	\$329,997,156	16,982	4,915	\$15,797,259
JASPER	16,066	\$806,967,288	\$630,512,902	30,169	9,289	\$31,467,842
JEFFERSON	6,897	\$352,322,720	\$261,896,201	13,025	3,216	\$12,668,970
JOHNSON	64,564	\$4,324,865,258	\$3,245,988,747	107,335	33,355	\$177,985,092
JONES	8,745	\$428,641,443	\$346,074,672	16,598	4,920	\$17,247,405
KEOKUK	4,418	\$190,017,801	\$160,296,099	8,505	2,546	\$7,614,809
KOSSUTH	7,281	\$390,391,167	\$312,214,104	13,956	3,859	\$15,510,387
LEE	15,203	\$694,921,574	\$546,467,208	28,078	8,500	\$24,596,993
LINN	104,292	\$6,442,837,471	\$4,848,977,648	183,995	60,764	\$257,398,590
LOUISA	4,958	\$233,173,985	\$187,726,189	9,160	3,267	\$9,083,573
LUCAS	3,893	\$158,765,732	\$129,292,842	7,169	2,334	\$6,110,344
LYON	5,135	\$285,228,573	\$234,084,581	9,876	3,849	\$11,088,294
MADISON	6,903	\$420,704,761	\$326,683,864	13,175	4,552	\$17,498,804
MAHASKA	9,316	\$466,446,337	\$359,784,801	17,302	5,826	\$16,977,270
MARION	14,611	\$838,752,722	\$641,489,160	27,606	9,159	\$32,222,417
MARSHALL	17,739	\$867,780,952	\$674,747,733	32,922	12,569	\$32,827,550
MILLS	6,333	\$362,787,882	\$275,995,826	11,934	4,008	\$9,563,538
MITCHELL	4,849	\$225,476,394	\$189,820,200	9,315	2,778	\$8,576,031

(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
MONONA	3,989	\$184,954,226	\$148,483,956	7,529	2,098	\$7,077,998
MONROE	3,304	\$145,959,432	\$120,675,784	6,214	1,965	\$6,005,717
MONTGOMERY	4,749	\$206,593,081	\$167,227,023	8,896	2,655	\$7,758,681
MUSCATINE	20,018	\$1,028,289,774	\$803,805,054	35,865	12,692	\$40,863,454
O'BRIEN	6,542	\$352,748,445	\$284,960,328	12,454	3,757	\$14,111,873
OSCEOLA	2,854	\$121,656,937	\$106,733,862	5,460	1,862	\$4,698,441
PAGE	6,353	\$286,805,959	\$227,797,067	12,074	3,495	\$10,643,129
PALO ALTO	4,200	\$196,948,044	\$163,095,827	7,885	2,311	\$7,804,233
PLYMOUTH	11,672	\$701,856,218	\$559,571,037	21,760	7,445	\$28,978,139
POCAHONTAS	3,222	\$155,224,362	\$129,008,128	6,296	1,714	\$6,048,024
POLK	223,212	\$14,836,222,029	\$11,089,863,348	382,478	140,828	\$601,963,507
POTTAWATTAMIE	41,980	\$2,127,052,211	\$1,600,406,887	75,022	26,106	\$50,794,281
POWESHIEK	8,247	\$419,936,255	\$332,957,967	15,604	4,376	\$15,976,588
RINGGOLD	2,010	\$76,092,649	\$68,094,910	4,009	1,229	\$3,179,829
SAC	4,731	\$231,211,520	\$187,684,601	9,130	2,479	\$9,427,427
SCOTT	79,363	\$4,951,430,484	\$3,695,465,324	141,792	47,779	\$193,000,503
SHELBY	5,528	\$287,767,836	\$230,783,303	10,484	3,073	\$10,538,383
SIoux	14,448	\$841,273,590	\$706,404,347	27,634	11,677	\$34,888,764
STORY	37,986	\$2,302,982,071	\$1,741,583,656	64,944	18,127	\$93,155,299
TAMA	7,638	\$344,325,400	\$271,853,793	14,451	4,619	\$13,039,284
TAYLOR	2,598	\$95,002,876	\$83,431,603	5,072	1,543	\$3,586,813
UNION	5,548	\$231,549,535	\$187,108,015	10,351	3,174	\$8,702,810

(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
VAN BUREN	3,083	\$125,261,195	\$103,328,649	5,998	1,936	\$4,802,317
WAPELLO	15,125	\$645,495,561	\$513,458,440	27,276	9,656	\$24,303,285
WARREN	22,104	\$1,445,402,035	\$1,091,320,439	40,857	13,950	\$59,092,067
WASHINGTON	10,142	\$523,026,956	\$409,612,317	19,051	6,567	\$19,665,419
WAYNE	2,642	\$99,243,229	\$83,636,901	5,114	1,903	\$3,509,730
WEBSTER	16,170	\$785,618,703	\$614,669,688	29,146	9,223	\$30,268,025
WINNEBAGO	5,176	\$238,599,553	\$189,386,708	9,651	2,703	\$8,786,556
WINNESHIEK	9,157	\$456,546,535	\$368,259,905	17,237	4,450	\$17,650,422
WOODBURY	46,448	\$2,251,260,459	\$1,751,421,809	81,337	31,841	\$78,564,451
WORTH	3,539	\$167,841,384	\$134,134,650	6,655	1,920	\$5,910,422
WRIGHT	5,751	\$274,020,321	\$221,460,562	10,971	3,597	\$10,674,082
Total	1,421,247	\$80,665,431,359	\$62,105,764,540	2,567,936	848,849	\$3,129,773,825

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	8,512	\$-790,779,331	\$11,071,447	\$115,461,658	\$985,411	\$-1,119,651
\$ 1 - \$ 2,999	859	\$1,338,975	\$897,777	\$9,461,771	\$78,529	\$-32,905
\$ 3,000 - \$ 4,999	862	\$3,456,595	\$751,020	\$8,323,979	\$387,949	\$-10,939
\$ 5,000 - \$ 9,999	3,208	\$25,440,562	\$3,311,686	\$30,736,754	\$6,257,795	\$-36,771
\$ 10,000 - \$ 19,999	25,632	\$409,741,187	\$46,288,835	\$234,509,818	\$179,246,333	\$1,278,405
\$ 20,000 - \$ 29,999	42,622	\$1,074,647,957	\$114,608,746	\$591,143,971	\$615,755,397	\$14,262,346
\$ 30,000 - \$ 39,999	51,982	\$1,825,974,464	\$183,966,370	\$462,569,486	\$1,210,670,690	\$42,281,442
\$ 40,000 - \$ 49,999	54,315	\$2,443,134,108	\$244,606,636	\$504,322,449	\$1,724,519,845	\$71,523,534
\$ 50,000 - \$ 59,999	51,582	\$2,835,597,078	\$285,668,484	\$494,074,314	\$2,069,998,147	\$92,673,772
\$ 60,000 - \$ 74,999	70,088	\$4,722,402,688	\$472,006,584	\$734,914,957	\$3,546,925,732	\$167,525,172
\$ 75,000 - \$ 99,999	99,302	\$8,632,273,853	\$870,784,297	\$1,111,722,756	\$6,664,410,206	\$334,276,393
\$ 100,000 - \$ 124,999	68,114	\$7,591,806,472	\$847,126,871	\$880,030,167	\$5,870,836,224	\$316,088,925
\$ 125,000 - \$ 149,999	39,268	\$5,351,656,382	\$689,925,654	\$587,658,712	\$4,077,494,638	\$232,583,334
\$ 150,000 - \$ 199,999	36,421	\$6,226,235,241	\$931,012,710	\$654,628,073	\$4,650,232,050	\$284,684,505
\$ 200,000 - \$ 249,999	14,853	\$3,293,909,276	\$562,785,497	\$323,873,267	\$2,410,915,973	\$158,351,667
\$ 250,000 - \$ 499,999	18,711	\$6,238,024,781	\$1,313,901,650	\$547,686,035	\$4,399,006,911	\$309,368,950
\$ 500,000 - \$ 999,999	5,272	\$3,555,753,707	\$894,291,953	\$257,330,158	\$2,409,271,269	\$171,424,346
\$1,000,000 and Over	2,108	\$5,107,359,449	\$1,427,273,396	\$333,749,222	\$3,352,867,702	\$192,936,425
Total	593,711	\$58,547,973,444	\$8,900,279,613	\$7,882,197,547	\$43,189,860,801	\$2,388,058,950

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	36,402	\$-999,649,962	\$9,286,471	\$115,364,172	\$2,395,929	\$-2,190,266
\$ 1 - \$ 2,999	49,281	\$82,012,468	\$882,921	\$75,447,912	\$10,436,056	\$-703,487
\$ 3,000 - \$ 4,999	44,027	\$176,405,867	\$38,315,684	\$101,836,670	\$76,165,367	\$-1,215,037
\$ 5,000 - \$ 9,999	109,026	\$812,371,509	\$16,789,817	\$279,813,772	\$521,030,544	\$-5,121,382
\$ 10,000 - \$ 19,999	167,284	\$2,456,667,035	\$93,992,415	\$486,107,138	\$1,883,639,428	\$7,403,489
\$ 20,000 - \$ 29,999	132,477	\$3,291,941,090	\$197,056,529	\$405,136,195	\$2,693,961,389	\$70,018,052
\$ 30,000 - \$ 39,999	101,183	\$3,510,724,728	\$259,391,179	\$313,374,748	\$2,940,336,246	\$114,269,163
\$ 40,000 - \$ 49,999	65,461	\$2,918,338,073	\$249,821,577	\$209,060,589	\$2,461,447,113	\$111,917,175
\$ 50,000 - \$ 59,999	40,108	\$2,191,671,369	\$203,238,059	\$136,514,896	\$1,853,792,652	\$89,139,196
\$ 60,000 - \$ 74,999	35,931	\$2,398,816,365	\$232,501,509	\$130,367,971	\$2,036,685,251	\$101,608,167
\$ 75,000 - \$ 99,999	28,297	\$2,415,143,800	\$256,299,702	\$107,258,053	\$2,053,903,614	\$108,232,007
\$ 100,000 - \$ 124,999	9,754	\$1,076,428,542	\$128,968,462	\$37,542,520	\$910,002,284	\$51,765,618
\$ 125,000 - \$ 149,999	3,473	\$470,604,620	\$65,233,108	\$13,354,223	\$393,408,692	\$23,850,617
\$ 150,000 - \$ 199,999	2,482	\$422,480,253	\$62,722,862	\$9,559,422	\$350,976,822	\$22,752,137
\$ 200,000 - \$ 249,999	891	\$197,253,511	\$28,885,477	\$3,401,712	\$165,204,452	\$11,433,575
\$ 250,000 - \$ 499,999	1,111	\$372,674,111	\$63,832,086	\$4,199,024	\$306,076,939	\$21,897,005
\$ 500,000 - \$ 999,999	270	\$178,099,417	\$29,899,315	\$1,013,131	\$147,214,614	\$10,595,219
\$1,000,000 and Over	78	\$145,475,119	\$35,932,822	\$315,950	\$109,226,347	\$6,063,627
Total	827,536	\$22,117,457,915	\$1,973,049,995	\$2,429,668,098	\$18,915,903,739	\$741,714,875

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	44,914	\$67,458	\$15,038	\$733,927	\$7,323	\$3,209
\$ 1 - \$ 2,999	50,140	\$49,862	\$12,928	\$574,585	\$759	\$0
\$ 3,000 - \$ 4,999	44,889	\$58,246	\$11,910	\$1,084,633	\$613	\$165
\$ 5,000 - \$ 9,999	112,234	\$288,854	\$44,733	\$6,323,476	\$5,053	\$22,657
\$ 10,000 - \$ 19,999	192,916	\$1,301,210	\$142,756	\$25,073,936	\$59,178	\$446,561
\$ 20,000 - \$ 29,999	175,099	\$2,041,997	\$153,305	\$21,183,574	\$365,480	\$1,584,542
\$ 30,000 - \$ 39,999	153,165	\$1,656,027	\$160,236	\$9,581,558	\$844,732	\$3,162,703
\$ 40,000 - \$ 49,999	119,776	\$402,783	\$82,753	\$2,136,642	\$957,675	\$3,957,837
\$ 50,000 - \$ 59,999	91,690	\$0	\$0	\$86,010	\$1,031,074	\$4,126,866
\$ 60,000 - \$ 74,999	106,019	\$0	\$0	\$0	\$1,673,639	\$6,417,267
\$ 75,000 - \$ 99,999	127,599	\$0	\$0	\$0	\$2,943,766	\$11,296,595
\$ 100,000 - \$ 124,999	77,868	\$0	\$0	\$0	\$2,388,537	\$10,008,547
\$ 125,000 - \$ 149,999	42,741	\$0	\$0	\$0	\$1,521,374	\$7,303,829
\$ 150,000 - \$ 199,999	38,903	\$0	\$0	\$0	\$1,518,569	\$8,480,466
\$ 200,000 - \$ 249,999	15,744	\$0	\$0	\$0	\$662,718	\$4,686,059
\$ 250,000 - \$ 499,999	19,822	\$0	\$0	\$0	\$887,093	\$10,765,029
\$ 500,000 - \$ 999,999	5,542	\$0	\$0	\$0	\$262,003	\$8,416,228
\$1,000,000 and Over	2,186	\$0	\$0	\$0	\$84,565	\$19,854,930
Total	1,421,247	\$5,866,437	\$623,659	\$66,778,341	\$15,214,151	\$100,533,490

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	44,914	\$585,110	\$10,160	\$0	\$17,909	\$2,195,887
\$ 1 - \$ 2,999	50,140	\$57,855	\$1,900	\$0	\$0	\$41,797
\$ 3,000 - \$ 4,999	44,889	\$39,312	\$2,278	\$0	\$16	\$40,483
\$ 5,000 - \$ 9,999	112,234	\$113,826	\$14,074	\$0	\$3,553	\$45,040
\$ 10,000 - \$ 19,999	192,916	\$272,128	\$50,602	\$0	\$65,480	\$245,474
\$ 20,000 - \$ 29,999	175,099	\$252,308	\$87,226	\$0	\$292,861	\$262,573
\$ 30,000 - \$ 39,999	153,165	\$207,754	\$133,406	\$0	\$484,951	\$115,952
\$ 40,000 - \$ 49,999	119,776	\$192,842	\$140,583	\$0	\$611,565	\$176,814
\$ 50,000 - \$ 59,999	91,690	\$201,579	\$131,474	\$0	\$793,025	\$113,238
\$ 60,000 - \$ 74,999	106,019	\$239,474	\$192,605	\$0	\$1,272,621	\$159,814
\$ 75,000 - \$ 99,999	127,599	\$296,200	\$290,382	\$0	\$2,518,612	\$732,827
\$ 100,000 - \$ 124,999	77,868	\$183,907	\$161,961	\$0	\$2,454,512	\$364,275
\$ 125,000 - \$ 149,999	42,741	\$117,934	\$61,040	\$0	\$2,165,483	\$974,987
\$ 150,000 - \$ 199,999	38,903	\$170,282	\$38,599	\$0	\$3,833,397	\$1,009,400
\$ 200,000 - \$ 249,999	15,744	\$111,073	\$26,199	\$0	\$3,056,575	\$691,988
\$ 250,000 - \$ 499,999	19,822	\$227,125	\$11,400	\$0	\$11,358,483	\$1,442,497
\$ 500,000 - \$ 999,999	5,542	\$106,564	\$1,200	\$0	\$12,991,796	\$3,992,874
\$1,000,000 and Over	2,186	\$144,096	\$300	\$0	\$60,933,683	\$11,147,412
Total	1,421,247	\$3,519,369	\$1,355,389	\$0	\$102,854,522	\$23,753,332

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

2016 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	96,478	\$-1,314,046,123	\$260,387,509	\$0	218,162	19,530	\$-4,381,139
\$ 1 - \$ 1,554	35,582	\$156,951,904	\$12,117,215	\$28,334,360	56,510	5,705	\$-1,189,007
\$ 1,554 - \$ 3,108	40,654	\$244,481,408	\$14,894,899	\$96,042,715	63,446	6,797	\$-1,768,314
\$ 3,108 - \$ 6,216	81,730	\$709,196,832	\$41,711,415	\$381,882,295	133,283	17,955	\$-5,379,822
\$ 6,216 - \$13,986	183,396	\$2,728,583,269	\$192,315,852	\$1,817,446,266	313,163	63,456	\$3,584,616
\$ 13,986 - \$23,310	189,548	\$4,736,466,323	\$371,609,441	\$3,524,969,234	316,427	86,491	\$84,513,743
\$ 23,310 - \$31,080	143,346	\$5,010,185,272	\$426,625,484	\$3,886,176,315	231,389	72,187	\$143,763,019
\$ 31,080 - \$46,620	210,331	\$10,230,971,447	\$976,239,327	\$8,030,596,141	352,475	122,115	\$359,816,430
\$ 46,620 - \$69,930	184,139	\$13,346,240,655	\$1,336,440,622	\$10,562,476,777	352,353	154,776	\$517,865,598
\$ 69,930 and Over	256,043	\$44,816,400,372	\$7,240,987,844	\$33,777,840,437	530,728	299,837	\$2,032,948,701
Total	1,421,247	\$80,665,431,359	\$10,873,329,608	\$62,105,764,540	2,567,936	848,849	\$3,129,773,825

TABLE 15-B
RESIDENT PAY RETURNS BY TAXABLE INCOME

2016 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	102	\$-35,074,935	\$650,049	\$0	181	43	\$349,128
\$ 1 - \$ 1,554	22	\$1,276,142	\$223,192	\$16,034	45	8	\$22,964
\$ 1,554 - \$ 3,108	27	\$1,374,267	\$275,941	\$65,765	63	7	\$19,533
\$ 3,108 - \$ 6,216	18,898	\$167,077,273	\$13,116,876	\$97,320,053	20,599	41	\$510,630
\$ 6,216 - \$13,986	111,886	\$1,743,565,798	\$171,473,254	\$1,140,558,175	159,266	4,986	\$22,597,843
\$ 13,986 - \$23,310	158,128	\$4,041,037,876	\$369,273,067	\$2,978,155,681	248,326	39,220	\$92,047,607
\$ 23,310 - \$31,080	139,925	\$4,898,125,318	\$423,396,488	\$3,796,903,536	224,117	66,952	\$144,221,578
\$ 31,080 - \$46,620	208,394	\$10,130,681,494	\$965,341,700	\$7,956,773,879	349,059	120,926	\$360,163,511
\$ 46,620 - \$69,930	182,641	\$13,229,459,403	\$1,321,317,958	\$10,477,737,088	349,484	153,996	\$518,294,993
\$ 69,930 and Over	254,018	\$44,155,791,440	\$7,103,297,486	\$33,317,719,843	526,297	298,136	\$2,045,205,527
Total	1,074,041	\$78,333,314,076	\$10,368,366,011	\$59,765,250,054	1,877,437	684,315	\$3,183,433,314

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

2016 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	96,376	\$-1,278,971,188	\$259,737,460	\$0	217,981	19,487	\$-4,730,267
\$ 1 - \$ 1,554	35,560	\$155,675,762	\$11,894,023	\$28,318,326	56,465	5,697	\$-1,211,971
\$ 1,554 - \$ 3,108	40,627	\$243,107,141	\$14,618,958	\$95,976,950	63,383	6,790	\$-1,787,847
\$ 3,108 - \$ 6,216	62,832	\$542,119,559	\$28,594,539	\$284,562,242	112,684	17,914	\$-5,890,452
\$ 6,216 - \$13,986	71,510	\$985,017,471	\$20,842,598	\$676,888,091	153,897	58,470	\$-19,013,227
\$ 13,986 - \$23,310	31,420	\$695,428,447	\$2,336,374	\$546,813,553	68,101	47,271	\$-7,533,864
\$ 23,310 - \$31,080	3,421	\$112,059,954	\$3,228,996	\$89,272,779	7,272	5,235	\$-458,559
\$ 31,080 - \$46,620	1,937	\$100,289,953	\$10,897,627	\$73,822,262	3,416	1,189	\$-347,081
\$ 46,620 - \$69,930	1,498	\$116,781,252	\$15,122,664	\$84,739,689	2,869	780	\$-429,395
\$ 69,930 and Over	2,025	\$660,608,932	\$137,690,358	\$460,120,594	4,431	1,701	\$-12,256,826
Total	347,206	\$2,332,117,283	\$504,963,597	\$2,340,514,486	690,499	164,534	\$-53,659,489

**TABLE 1-C
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	62,723	\$-3,500,523,373	\$5,195,190	135,983	11,574	\$-3,631,306
\$ 1 - \$ 2,999	74,698	\$119,015,997	\$35,033,429	109,126	7,777	\$-826,772
\$ 3,000 - \$ 4,999	64,242	\$257,791,157	\$127,253,864	90,455	8,057	\$-1,384,291
\$ 5,000 - \$ 9,999	165,197	\$1,236,067,637	\$810,396,764	238,677	29,935	\$-4,648,785
\$ 10,000 - \$ 19,999	303,768	\$4,528,923,844	\$3,334,558,918	454,656	101,454	\$32,937,939
\$ 20,000 - \$ 29,999	291,081	\$7,275,784,135	\$5,649,314,682	411,421	120,564	\$162,499,581
\$ 30,000 - \$ 39,999	273,863	\$9,555,318,654	\$7,586,053,880	362,879	129,168	\$298,350,033
\$ 40,000 - \$ 49,999	221,814	\$9,928,032,229	\$7,867,632,979	283,555	118,400	\$351,721,235
\$ 50,000 - \$ 59,999	161,444	\$8,833,027,854	\$6,917,477,324	205,049	96,962	\$327,740,530
\$ 60,000 - \$ 74,999	151,871	\$10,139,007,576	\$7,797,247,707	194,832	101,800	\$388,064,967
\$ 75,000 - \$ 99,999	122,124	\$10,460,173,121	\$7,873,241,857	162,490	92,683	\$407,135,412
\$ 100,000 - \$ 124,999	55,037	\$6,109,752,659	\$4,502,927,430	76,415	46,087	\$241,723,378
\$ 125,000 - \$ 149,999	28,880	\$3,935,729,262	\$2,858,403,383	41,766	24,890	\$155,603,486
\$ 150,000 - \$ 199,999	28,616	\$4,913,196,164	\$3,522,751,757	42,846	24,523	\$191,196,743
\$ 200,000 - \$ 249,999	14,132	\$3,144,734,080	\$2,217,731,846	21,832	12,405	\$119,059,691
\$ 250,000 - \$ 499,999	24,097	\$8,237,560,110	\$5,599,723,292	38,633	21,741	\$276,314,498
\$ 500,000 - \$ 999,999	10,076	\$6,899,574,906	\$4,525,601,659	17,338	9,705	\$172,380,366
\$1,000,000 and Over	8,412	\$50,188,608,765	\$32,264,025,976	16,092	7,446	\$231,100,612
Total	2,062,075	\$142,261,774,777	\$103,494,571,937	2,904,045	965,171	\$3,345,337,317

**TABLE 2-C
TOTAL PAY RETURNS**

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	542	\$-69,420,591	\$2,051,822	832	90	\$385,503
\$ 1 - \$ 2,999	637	\$987,194	\$3,492,580	804	89	\$67,593
\$ 3,000 - \$ 4,999	1,729	\$7,570,543	\$8,875,152	1,856	92	\$74,669
\$ 5,000 - \$ 9,999	56,225	\$457,157,116	\$351,383,043	60,794	1,569	\$3,177,381
\$ 10,000 - \$ 19,999	203,321	\$3,078,045,213	\$2,400,652,681	243,895	19,769	\$56,724,607
\$ 20,000 - \$ 29,999	252,409	\$6,352,344,441	\$5,043,503,269	333,336	76,998	\$167,881,937
\$ 30,000 - \$ 39,999	261,224	\$9,118,349,424	\$7,315,393,094	342,422	123,292	\$298,773,948
\$ 40,000 - \$ 49,999	212,835	\$9,526,522,753	\$7,605,480,702	270,295	115,058	\$351,907,615
\$ 50,000 - \$ 59,999	154,726	\$8,465,046,142	\$6,669,517,568	195,275	94,338	\$327,826,325
\$ 60,000 - \$ 74,999	145,017	\$9,680,637,106	\$7,489,582,925	184,798	98,781	\$388,199,653
\$ 75,000 - \$ 99,999	115,417	\$9,883,160,481	\$7,480,294,250	152,322	89,115	\$407,849,665
\$ 100,000 - \$ 124,999	51,442	\$5,709,649,729	\$4,232,654,453	70,615	43,927	\$242,073,288
\$ 125,000 - \$ 149,999	26,721	\$3,640,949,190	\$2,662,236,456	38,121	23,522	\$155,864,825
\$ 150,000 - \$ 199,999	26,206	\$4,496,944,158	\$3,251,167,379	38,497	22,828	\$192,250,216
\$ 200,000 - \$ 249,999	12,766	\$2,838,987,896	\$2,020,069,998	19,334	11,332	\$119,338,700
\$ 250,000 - \$ 499,999	21,233	\$7,234,914,492	\$4,981,533,691	33,157	19,415	\$278,621,908
\$ 500,000 - \$ 999,999	8,382	\$5,721,407,513	\$3,805,920,002	13,945	8,203	\$174,400,635
\$1,000,000 and Over	6,269	\$31,263,923,666	\$19,804,110,150	11,477	5,587	\$239,195,110
Total	1,557,101	\$117,407,176,466	\$85,127,919,215	2,011,775	754,005	\$3,404,613,578

**TABLE 3-C
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	62,181	\$-3,431,102,782	\$3,143,368	135,151	11,484	\$-4,016,809
\$ 1 - \$ 2,999	74,061	\$118,028,803	\$31,540,849	108,322	7,688	\$-894,365
\$ 3,000 - \$ 4,999	62,513	\$250,220,614	\$118,378,712	88,599	7,965	\$-1,458,960
\$ 5,000 - \$ 9,999	108,972	\$778,910,521	\$459,013,721	177,883	28,366	\$-7,826,166
\$ 10,000 - \$ 19,999	100,447	\$1,450,878,631	\$933,906,237	210,761	81,685	\$-23,786,668
\$ 20,000 - \$ 29,999	38,672	\$923,439,694	\$605,811,413	78,085	43,566	\$-5,382,356
\$ 30,000 - \$ 39,999	12,639	\$436,969,230	\$270,660,786	20,457	5,876	\$-423,915
\$ 40,000 - \$ 49,999	8,979	\$401,509,476	\$262,152,277	13,260	3,342	\$-186,380
\$ 50,000 - \$ 59,999	6,718	\$367,981,712	\$247,959,756	9,774	2,624	\$-85,795
\$ 60,000 - \$ 74,999	6,854	\$458,370,470	\$307,664,782	10,034	3,019	\$-134,686
\$ 75,000 - \$ 99,999	6,707	\$577,012,640	\$392,947,607	10,168	3,568	\$-714,253
\$ 100,000 - \$ 124,999	3,595	\$400,102,930	\$270,272,977	5,800	2,160	\$-349,910
\$ 125,000 - \$ 149,999	2,159	\$294,780,072	\$196,166,927	3,645	1,368	\$-261,339
\$ 150,000 - \$ 199,999	2,410	\$416,252,006	\$271,584,378	4,349	1,695	\$-1,053,473
\$ 200,000 - \$ 249,999	1,366	\$305,746,184	\$197,661,848	2,498	1,073	\$-279,009
\$ 250,000 - \$ 499,999	2,864	\$1,002,645,618	\$618,189,601	5,476	2,326	\$-2,307,410
\$ 500,000 - \$ 999,999	1,694	\$1,178,167,393	\$719,681,657	3,393	1,502	\$-2,020,269
\$1,000,000 and Over	2,143	\$18,924,685,099	\$12,459,915,826	4,615	1,859	\$-8,094,498
Total	504,974	\$24,854,598,311	\$18,366,652,722	892,270	211,166	\$-59,276,261

**TABLE 4-C
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	31,941	\$255,608,321	\$190,982,873	32,018	110	\$1,657,065
\$ 10,000 - \$ 19,999	110,429	\$1,649,029,849	\$1,294,453,963	118,975	4,475	\$30,714,919
\$ 20,000 - \$ 29,999	126,438	\$3,177,270,583	\$2,543,534,482	162,167	35,469	\$81,791,045
\$ 30,000 - \$ 39,999	115,437	\$4,014,091,837	\$3,227,523,787	152,139	46,917	\$129,316,212
\$ 40,000 - \$ 49,999	80,023	\$3,570,957,767	\$2,839,252,138	103,569	29,517	\$130,099,796
\$ 50,000 - \$ 59,999	49,813	\$2,720,517,249	\$2,116,608,325	65,252	18,011	\$102,168,619
\$ 60,000 - \$ 74,999	40,764	\$2,714,619,010	\$2,054,687,437	54,149	14,252	\$103,967,512
\$ 75,000 - \$ 99,999	27,799	\$2,368,443,330	\$1,742,194,333	37,648	9,132	\$92,220,543
\$ 100,000 - \$ 124,999	10,481	\$1,161,022,101	\$834,256,524	14,564	3,200	\$46,361,646
\$ 125,000 - \$ 149,999	4,809	\$654,031,267	\$466,014,418	6,916	1,498	\$26,514,848
\$ 150,000 - \$ 199,999	4,445	\$761,543,887	\$538,899,394	6,479	1,266	\$30,644,281
\$ 200,000 - \$ 249,999	1,933	\$428,420,249	\$300,816,689	2,788	480	\$17,400,899
\$ 250,000 - \$ 499,999	2,976	\$1,007,629,763	\$686,940,506	4,286	697	\$37,958,384
\$ 500,000 - \$ 999,999	1,080	\$739,776,076	\$501,004,619	1,582	254	\$21,643,819
\$1,000,000 And Over	852	\$4,495,013,735	\$2,735,600,451	1,232	192	\$30,649,303
Total	609,220	\$29,717,975,024	\$22,072,769,939	763,764	165,470	\$883,108,891

TABLE 5-C
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	23,826	\$-738,385,003	\$289,838	36,867	1,471	\$-1,489,646
\$ 1 - \$ 2,999	45,372	\$77,161,391	\$9,803,176	55,781	4,136	\$-469,535
\$ 3,000 - \$ 4,999	42,681	\$171,133,701	\$80,244,731	51,466	5,194	\$-1,035,904
\$ 5,000 - \$ 9,999	73,275	\$518,721,013	\$330,783,345	99,534	19,373	\$-5,867,793
\$ 10,000 - \$ 19,999	59,956	\$872,959,173	\$604,859,005	112,220	60,130	\$-18,968,419
\$ 20,000 - \$ 29,999	19,658	\$460,129,265	\$308,410,346	36,609	28,260	\$-3,619,428
\$ 30,000 - \$ 39,999	3,713	\$127,731,823	\$66,264,986	5,879	1,753	\$-143,880
\$ 40,000 - \$ 49,999	2,269	\$101,261,654	\$54,416,513	3,333	498	\$-62,950
\$ 50,000 - \$ 59,999	1,537	\$84,073,303	\$48,507,427	2,183	287	\$-26,962
\$ 60,000 - \$ 74,999	1,508	\$100,438,262	\$57,341,911	2,124	285	\$-18,384
\$ 75,000 - \$ 99,999	1,160	\$99,389,860	\$59,710,824	1,646	203	\$-33,346
\$ 100,000 - \$ 124,999	528	\$58,877,784	\$37,165,995	737	101	\$-5,137
\$ 125,000 - \$ 149,999	332	\$45,213,139	\$28,446,084	480	67	\$-159,613
\$ 150,000 - \$ 199,999	320	\$55,203,409	\$32,706,906	469	61	\$-44,759
\$ 200,000 - \$ 249,999	166	\$37,208,493	\$22,497,492	241	37	\$-17,706
\$ 250,000 - \$ 499,999	325	\$113,812,470	\$69,114,141	482	95	\$-326,038
\$ 500,000 - \$ 999,999	218	\$156,078,103	\$90,009,092	310	39	\$-700,046
\$1,000,000 and Over	264	\$1,851,509,901	\$1,159,796,376	394	67	\$-637,376
Total	277,108	\$4,192,517,741	\$3,060,368,188	410,755	122,057	\$-33,626,922

**TABLE 6-C
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	42	\$-29,099,735	\$282,367	112	12	\$115,833
\$ 10,000 - \$ 19,999	5,307	\$91,779,688	\$57,027,225	15,407	1,000	\$819,930
\$ 20,000 - \$ 29,999	15,058	\$384,201,652	\$265,513,344	40,838	8,319	\$6,156,873
\$ 30,000 - \$ 39,999	20,253	\$708,374,751	\$530,369,589	50,662	21,639	\$16,534,382
\$ 40,000 - \$ 49,999	17,071	\$764,714,446	\$583,426,831	41,204	19,533	\$23,606,529
\$ 50,000 - \$ 59,999	13,356	\$731,739,033	\$557,550,803	31,745	15,482	\$24,895,022
\$ 60,000 - \$ 74,999	14,657	\$982,694,738	\$745,199,674	34,248	17,020	\$34,774,481
\$ 75,000 - \$ 99,999	15,774	\$1,362,409,294	\$1,017,078,491	36,547	18,361	\$48,617,381
\$ 100,000 - \$ 124,999	8,936	\$994,645,731	\$726,561,749	20,617	11,039	\$35,290,253
\$ 125,000 - \$ 149,999	5,511	\$752,007,256	\$538,209,364	12,826	6,650	\$26,124,708
\$ 150,000 - \$ 199,999	5,792	\$996,696,254	\$706,430,580	13,780	6,745	\$34,794,156
\$ 200,000 - \$ 249,999	3,174	\$705,758,927	\$491,218,417	7,661	3,677	\$23,304,750
\$ 250,000 - \$ 499,999	6,246	\$2,161,432,494	\$1,448,671,980	14,783	7,763	\$65,009,549
\$ 500,000 - \$ 999,999	3,184	\$2,197,195,042	\$1,431,491,918	7,465	4,175	\$52,604,425
\$1,000,000 And Over	2,970	\$16,282,025,953	\$10,219,239,743	7,192	3,229	\$88,684,650
Total	137,331	\$29,086,575,524	\$19,318,272,075	335,087	144,644	\$481,332,922

**TABLE 7-C
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	22,529	\$-2,235,952,378	\$1,134,480	74,375	8,034	\$-2,436,345
\$ 1 - \$ 2,999	7,074	\$10,437,700	\$82,822	24,081	1,867	\$-279,232
\$ 3,000 - \$ 4,999	5,084	\$20,301,957	\$283,364	17,296	1,358	\$-225,254
\$ 5,000 - \$ 9,999	13,619	\$102,843,838	\$33,717,382	45,414	4,221	\$-941,112
\$ 10,000 - \$ 19,999	23,769	\$342,016,794	\$179,312,400	75,164	14,184	\$-3,580,656
\$ 20,000 - \$ 29,999	10,719	\$257,991,013	\$151,686,528	31,258	12,104	\$-1,499,183
\$ 30,000 - \$ 39,999	2,409	\$82,385,885	\$33,289,046	7,110	2,140	\$-157,133
\$ 40,000 - \$ 49,999	1,310	\$58,520,994	\$24,304,737	3,882	908	\$-53,791
\$ 50,000 - \$ 59,999	1,026	\$56,221,895	\$28,047,631	2,940	716	\$-14,713
\$ 60,000 - \$ 74,999	1,193	\$80,195,297	\$43,483,038	3,271	799	\$-14,457
\$ 75,000 - \$ 99,999	1,556	\$134,757,695	\$81,223,732	4,007	1,290	\$-411,877
\$ 100,000 - \$ 124,999	1,111	\$123,710,585	\$75,831,124	2,786	977	\$-47,325
\$ 125,000 - \$ 149,999	756	\$103,555,423	\$63,757,587	1,901	633	\$-67,426
\$ 150,000 - \$ 199,999	1,061	\$183,438,181	\$112,399,773	2,642	995	\$-651,496
\$ 200,000 - \$ 249,999	633	\$141,611,739	\$85,677,807	1,571	644	\$-109,746
\$ 250,000 - \$ 499,999	1,540	\$540,873,792	\$308,194,118	3,750	1,654	\$-356,352
\$ 500,000 - \$ 999,999	1,001	\$701,248,690	\$406,828,264	2,501	1,092	\$-583,105
\$1,000,000 and Over	1,466	\$13,187,227,283	\$8,486,071,677	3,699	1,486	\$-6,778,435
Total	97,856	\$13,891,386,383	\$10,115,325,510	307,648	55,102	\$-18,207,638

TABLE 8-C
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	481	\$-31,093,032	\$1,868,582	716	72	\$121,679
\$ 1 - \$ 2,999	637	\$987,194	\$3,492,580	804	89	\$67,593
\$ 3,000 - \$ 4,999	1,713	\$7,500,652	\$8,753,762	1,836	92	\$67,158
\$ 5,000 - \$ 9,999	24,319	\$192,390,862	\$160,422,433	28,800	1,465	\$1,675,818
\$ 10,000 - \$ 19,999	87,585	\$1,337,235,676	\$1,049,171,493	109,513	14,294	\$25,189,758
\$ 20,000 - \$ 29,999	110,913	\$2,790,872,206	\$2,234,455,443	130,331	33,210	\$79,934,019
\$ 30,000 - \$ 39,999	125,534	\$4,395,882,836	\$3,557,499,718	139,621	54,736	\$152,923,354
\$ 40,000 - \$ 49,999	115,741	\$5,190,850,540	\$4,182,801,733	125,522	66,008	\$198,201,290
\$ 50,000 - \$ 59,999	91,557	\$5,012,789,860	\$3,995,358,440	98,278	60,845	\$200,762,684
\$ 60,000 - \$ 74,999	89,596	\$5,983,323,358	\$4,689,695,814	96,401	67,509	\$249,457,660
\$ 75,000 - \$ 99,999	71,844	\$6,152,307,857	\$4,721,021,426	78,127	61,622	\$267,011,741
\$ 100,000 - \$ 124,999	32,025	\$3,553,981,897	\$2,671,836,180	35,434	29,688	\$160,421,389
\$ 125,000 - \$ 149,999	16,401	\$2,234,910,667	\$1,658,012,674	18,379	15,374	\$103,225,269
\$ 150,000 - \$ 199,999	15,969	\$2,738,704,017	\$2,005,837,405	18,238	14,817	\$126,811,779
\$ 200,000 - \$ 249,999	7,659	\$1,704,808,720	\$1,228,034,892	8,885	7,175	\$78,633,051
\$ 250,000 - \$ 499,999	12,011	\$4,065,852,235	\$2,845,921,205	14,088	10,955	\$175,653,975
\$ 500,000 - \$ 999,999	4,118	\$2,784,436,395	\$1,873,423,465	4,898	3,774	\$100,152,391
\$1,000,000 and Over	2,447	\$10,486,883,978	\$6,849,269,956	3,053	2,166	\$119,861,157
Total	810,550	\$58,602,625,918	\$43,736,877,201	912,924	443,891	\$2,040,171,765

TABLE 9-C
TOTAL MARRIED SEPARATE NO-PAY RETURNS

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	15,826	\$-456,765,401	\$1,719,050	23,909	1,979	\$-90,818
\$ 1 - \$ 2,999	21,615	\$30,429,712	\$21,654,851	28,460	1,685	\$-145,598
\$ 3,000 - \$ 4,999	14,748	\$58,784,956	\$37,850,617	19,837	1,413	\$-197,802
\$ 5,000 - \$ 9,999	22,078	\$157,345,670	\$94,512,994	32,935	4,772	\$-1,017,261
\$ 10,000 - \$ 19,999	16,722	\$235,902,664	\$149,734,832	23,377	7,371	\$-1,237,593
\$ 20,000 - \$ 29,999	8,295	\$205,319,416	\$145,714,539	10,218	3,202	\$-263,745
\$ 30,000 - \$ 39,999	6,517	\$226,851,522	\$171,106,754	7,468	1,983	\$-122,902
\$ 40,000 - \$ 49,999	5,400	\$241,726,828	\$183,431,027	6,045	1,936	\$-69,639
\$ 50,000 - \$ 59,999	4,155	\$227,686,514	\$171,404,698	4,651	1,621	\$-44,120
\$ 60,000 - \$ 74,999	4,153	\$277,736,911	\$206,839,833	4,639	1,935	\$-101,845
\$ 75,000 - \$ 99,999	3,991	\$342,865,085	\$252,013,051	4,515	2,075	\$-269,030
\$ 100,000 - \$ 124,999	1,956	\$217,514,561	\$157,275,858	2,277	1,082	\$-297,448
\$ 125,000 - \$ 149,999	1,071	\$146,011,510	\$103,963,256	1,264	668	\$-34,300
\$ 150,000 - \$ 199,999	1,029	\$177,610,416	\$126,477,699	1,238	639	\$-357,218
\$ 200,000 - \$ 249,999	567	\$126,925,952	\$89,486,549	686	392	\$-151,557
\$ 250,000 - \$ 499,999	999	\$347,959,356	\$240,881,342	1,244	577	\$-1,625,020
\$ 500,000 - \$ 999,999	475	\$320,840,600	\$222,844,301	582	371	\$-737,118
\$1,000,000 and Over	413	\$3,885,947,915	\$2,814,047,773	522	306	\$-678,687
Total	130,010	\$6,770,694,187	\$5,190,959,024	173,867	34,007	\$-7,441,701

**TABLE 10-C
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	228,403	\$61,596,343,418	\$41,388,807,397	336,109	116,322	\$215,563,492
ADAIR	4,855	\$176,637,665	\$146,447,924	7,268	2,199	\$6,140,818
ADAMS	2,350	\$81,812,353	\$67,587,207	3,546	1,067	\$3,166,570
ALLAMAKEE	8,210	\$265,454,723	\$222,666,170	12,180	3,966	\$9,044,245
APPANOOSE	6,610	\$194,331,394	\$160,979,630	9,964	3,035	\$7,119,002
AUDUBON	3,490	\$132,633,973	\$108,023,558	5,262	1,402	\$4,291,384
BENTON	15,681	\$649,551,871	\$504,146,809	21,710	6,897	\$25,687,436
BLACK HAWK	74,151	\$3,098,467,007	\$2,353,155,320	104,260	32,206	\$116,571,794
BOONE	16,112	\$665,805,867	\$513,311,510	22,563	6,855	\$25,699,836
BREMER	14,676	\$613,463,148	\$478,718,188	20,992	6,356	\$24,824,602
BUCHANAN	12,267	\$460,682,812	\$375,604,843	17,158	6,000	\$17,861,174
BUENA VISTA	12,212	\$481,831,172	\$380,212,706	17,293	6,947	\$18,266,251
BUTLER	8,740	\$304,784,724	\$246,273,463	12,950	3,863	\$11,961,183
CALHOUN	5,590	\$216,689,348	\$180,514,009	8,436	2,373	\$8,311,741
CARROLL	13,319	\$547,030,319	\$439,907,892	18,690	5,900	\$21,829,234
CASS	8,068	\$281,462,055	\$229,232,500	11,874	3,407	\$10,740,778
CEDAR	11,390	\$461,693,877	\$364,211,403	16,097	4,855	\$18,642,678
CERRO GORDO	25,937	\$1,087,137,319	\$827,158,633	37,269	10,173	\$40,982,263
CHEROKEE	7,151	\$269,415,443	\$218,353,276	10,529	2,838	\$10,926,492
CHICKASAW	7,418	\$290,407,516	\$242,040,230	10,631	3,238	\$12,182,008
CLARKE	5,401	\$176,741,901	\$143,449,231	7,936	2,960	\$6,520,505
CLAY	10,401	\$435,437,957	\$339,213,834	14,724	4,287	\$16,664,702

(Continued)

**TABLE 10-C
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
CLAYTON	10,332	\$350,639,154	\$290,471,659	15,386	4,186	\$12,027,167
CLINTON	27,389	\$1,008,933,080	\$792,085,518	39,740	12,412	\$38,503,143
CRAWFORD	9,632	\$351,000,672	\$286,464,017	14,144	5,907	\$13,846,962
DALLAS	48,731	\$3,399,069,353	\$2,506,331,505	63,682	25,911	\$139,802,054
DAVIS	4,418	\$151,587,179	\$128,684,243	6,766	2,927	\$5,661,665
DECATUR	3,775	\$115,105,086	\$88,855,988	5,690	1,822	\$3,711,390
DELAWARE	10,764	\$390,288,966	\$323,763,075	15,157	4,881	\$15,830,634
DES MOINES	24,140	\$959,315,491	\$726,037,131	35,374	10,811	\$35,299,040
DICKINSON	11,472	\$540,218,077	\$422,952,349	17,123	3,932	\$21,330,875
DUBUQUE	60,729	\$2,653,459,177	\$2,015,247,785	83,988	26,556	\$98,326,127
EMMET	5,553	\$198,073,130	\$160,885,079	8,171	2,399	\$7,260,485
FAYETTE	11,173	\$365,696,094	\$298,566,555	16,496	4,730	\$13,744,999
FLOYD	9,159	\$330,431,136	\$268,059,443	13,316	4,193	\$13,040,804
FRANKLIN	5,627	\$213,920,409	\$174,500,749	8,404	2,821	\$8,731,252
FREMONT	3,880	\$145,705,167	\$115,983,450	5,769	1,722	\$4,692,754
GREENE	5,374	\$178,958,121	\$154,164,192	8,033	2,426	\$7,430,154
GRUNDY	7,493	\$320,327,957	\$250,266,435	10,682	3,151	\$13,099,819
GUTHRIE	6,232	\$266,035,090	\$204,779,688	9,239	2,702	\$10,565,550
HAMILTON	8,969	\$426,714,856	\$352,147,978	13,059	4,069	\$20,010,839
HANCOCK	6,577	\$240,493,386	\$197,274,211	9,547	2,835	\$9,644,261
HARDIN	10,297	\$368,460,304	\$302,788,953	14,995	4,527	\$14,892,218
HARRISON	8,437	\$326,912,857	\$261,169,872	12,051	3,790	\$9,570,639

(Continued)

**TABLE 10-C
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
HENRY	11,284	\$390,652,989	\$309,423,205	16,290	5,211	\$14,680,522
HOWARD	5,794	\$201,770,895	\$165,899,620	8,371	2,616	\$6,781,741
HUMBOLDT	5,813	\$245,232,230	\$194,479,328	8,449	2,672	\$10,078,239
IDA	4,349	\$193,863,054	\$154,041,659	6,294	1,850	\$7,672,444
IOWA	10,487	\$412,658,640	\$329,496,696	14,589	4,510	\$16,398,231
JACKSON	11,779	\$400,155,440	\$329,997,156	16,982	4,915	\$15,797,259
JASPER	21,120	\$806,967,288	\$630,512,902	30,169	9,289	\$31,467,842
JEFFERSON	8,617	\$352,322,720	\$261,896,201	13,025	3,216	\$12,668,970
JOHNSON	82,397	\$4,324,865,258	\$3,245,988,747	107,335	33,355	\$177,985,092
JONES	11,446	\$428,641,443	\$346,074,672	16,598	4,920	\$17,247,405
KEOKUK	5,647	\$190,017,801	\$160,296,099	8,505	2,546	\$7,614,809
KOSSUTH	9,557	\$390,391,167	\$312,214,104	13,956	3,859	\$15,510,387
LEE	19,030	\$694,921,574	\$546,467,208	28,078	8,500	\$24,596,993
LINN	134,781	\$6,442,837,471	\$4,848,977,648	183,995	60,764	\$257,398,590
LOUISA	6,432	\$233,173,985	\$187,726,189	9,160	3,267	\$9,083,573
LUCAS	4,904	\$158,765,732	\$129,292,842	7,169	2,334	\$6,110,344
LYON	7,089	\$285,228,573	\$234,084,581	9,876	3,849	\$11,088,294
MADISON	9,391	\$420,704,761	\$326,683,864	13,175	4,552	\$17,498,804
MAHASKA	12,120	\$466,446,337	\$359,784,801	17,302	5,826	\$16,977,270
MARION	19,516	\$838,752,722	\$641,489,160	27,606	9,159	\$32,222,417
MARSHALL	22,610	\$867,780,952	\$674,747,733	32,922	12,569	\$32,827,550
MILLS	8,313	\$362,787,882	\$275,995,826	11,934	4,008	\$9,563,538

(Continued)

**TABLE 10-C
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
MITCHELL	6,347	\$225,476,394	\$189,820,200	9,315	2,778	\$8,576,031
MONONA	5,021	\$184,954,226	\$148,483,956	7,529	2,098	\$7,077,998
MONROE	4,206	\$145,959,432	\$120,675,784	6,214	1,965	\$6,005,717
MONTGOMERY	6,070	\$206,593,081	\$167,227,023	8,896	2,655	\$7,758,681
MUSCATINE	25,527	\$1,028,289,774	\$803,805,054	35,865	12,692	\$40,863,454
O'BRIEN	8,703	\$352,748,445	\$284,960,328	12,454	3,757	\$14,111,873
OSCEOLA	3,744	\$121,656,937	\$106,733,862	5,460	1,862	\$4,698,441
PAGE	8,110	\$286,805,959	\$227,797,067	12,074	3,495	\$10,643,129
PALO ALTO	5,421	\$196,948,044	\$163,095,827	7,885	2,311	\$7,804,233
PLYMOUTH	15,518	\$701,856,218	\$559,571,037	21,760	7,445	\$28,978,139
POCAHONTAS	4,190	\$155,224,362	\$129,008,128	6,296	1,714	\$6,048,024
POLK	286,239	\$14,836,222,029	\$11,089,863,348	382,478	140,828	\$601,963,507
POTTAWATTAMIE	52,631	\$2,127,052,211	\$1,600,406,887	75,022	26,106	\$50,794,281
POWESHIEK	10,671	\$419,936,255	\$332,957,967	15,604	4,376	\$15,976,588
RINGGOLD	2,573	\$76,092,649	\$68,094,910	4,009	1,229	\$3,179,829
SAC	6,171	\$231,211,520	\$187,684,601	9,130	2,479	\$9,427,427
SCOTT	101,430	\$4,951,430,484	\$3,695,465,324	141,792	47,779	\$193,000,503
SHELBY	7,261	\$287,767,836	\$230,783,303	10,484	3,073	\$10,538,383
SIoux	20,015	\$841,273,590	\$706,404,347	27,634	11,677	\$34,888,764
STORY	49,040	\$2,302,982,071	\$1,741,583,656	64,944	18,127	\$93,155,299
TAMA	9,842	\$344,325,400	\$271,853,793	14,451	4,619	\$13,039,284
TAYLOR	3,300	\$95,002,876	\$83,431,603	5,072	1,543	\$3,586,813

(Continued)

**TABLE 10-C
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
UNION	6,956	\$231,549,535	\$187,108,015	10,351	3,174	\$8,702,810
VAN BUREN	3,865	\$125,261,195	\$103,328,649	5,998	1,936	\$4,802,317
WAPELLO	18,725	\$645,495,561	\$513,458,440	27,276	9,656	\$24,303,285
WARREN	29,934	\$1,445,402,035	\$1,091,320,439	40,857	13,950	\$59,092,067
WASHINGTON	13,289	\$523,026,956	\$409,612,317	19,051	6,567	\$19,665,419
WAYNE	3,303	\$99,243,229	\$83,636,901	5,114	1,903	\$3,509,730
WEBSTER	20,235	\$785,618,703	\$614,669,688	29,146	9,223	\$30,268,025
WINNEBAGO	6,717	\$238,599,553	\$189,386,708	9,651	2,703	\$8,786,556
WINNESHIEK	12,040	\$456,546,535	\$368,259,905	17,237	4,450	\$17,650,422
WOODBURY	57,992	\$2,251,260,459	\$1,751,421,809	81,337	31,841	\$78,564,451
WORTH	4,643	\$167,841,384	\$134,134,650	6,655	1,920	\$5,910,422
WRIGHT	7,285	\$274,020,321	\$221,460,562	10,971	3,597	\$10,674,082
Total	2,062,075	\$142,261,774,777	\$103,494,571,937	2,904,045	965,171	\$3,345,337,317

TABLE 11-C

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	17,149	\$-1,842,073,636	\$205,874,086	\$748,618,685	\$4,493,454	\$-1,185,437
\$ 1 - \$ 2,999	16,948	\$24,117,210	\$-382,792	\$18,573,865	\$23,215,183	\$-64,357
\$ 3,000 - \$ 4,999	11,528	\$46,259,712	\$2,107,666	\$18,549,380	\$33,939,351	\$-7,075
\$ 5,000 - \$ 9,999	31,736	\$240,194,439	\$16,661,934	\$81,433,185	\$162,559,693	\$731,081
\$ 10,000 - \$ 19,999	88,606	\$1,356,915,507	\$119,679,996	\$420,298,957	\$873,615,512	\$16,056,169
\$ 20,000 - \$ 29,999	113,022	\$2,845,905,755	\$254,905,198	\$859,978,274	\$1,982,354,355	\$61,311,259
\$ 30,000 - \$ 39,999	135,656	\$4,760,562,410	\$429,681,284	\$833,254,395	\$3,532,221,267	\$138,650,852
\$ 40,000 - \$ 49,999	135,512	\$6,086,689,619	\$589,817,151	\$924,799,043	\$4,605,259,831	\$202,571,398
\$ 50,000 - \$ 59,999	115,072	\$6,307,155,433	\$667,189,191	\$880,235,458	\$4,778,070,862	\$223,606,621
\$ 60,000 - \$ 74,999	120,372	\$8,049,533,253	\$943,209,259	\$1,107,370,881	\$6,036,930,806	\$298,121,504
\$ 75,000 - \$ 99,999	104,367	\$8,953,125,199	\$1,172,412,591	\$1,194,813,814	\$6,609,316,015	\$340,507,477
\$ 100,000 - \$ 124,999	49,370	\$5,482,587,580	\$803,023,904	\$717,382,217	\$3,976,506,829	\$213,567,768
\$ 125,000 - \$ 149,999	26,422	\$3,601,103,597	\$573,075,423	\$463,172,783	\$2,577,229,735	\$140,544,182
\$ 150,000 - \$ 199,999	26,433	\$4,540,680,960	\$792,559,798	\$564,916,881	\$3,207,591,940	\$174,346,779
\$ 200,000 - \$ 249,999	13,183	\$2,934,761,153	\$559,009,114	\$354,050,159	\$2,037,682,049	\$109,455,585
\$ 250,000 - \$ 499,999	22,716	\$7,772,369,789	\$1,776,300,856	\$886,297,166	\$5,207,886,694	\$257,243,409
\$ 500,000 - \$ 999,999	9,567	\$6,552,689,618	\$1,738,666,087	\$738,961,310	\$4,224,989,591	\$162,547,933
\$1,000,000 and Over	8,066	\$46,296,244,964	\$10,688,166,305	\$7,816,380,324	\$28,481,961,935	\$224,928,134
Total	1,045,725	\$114,008,822,562	\$21,331,957,051	\$18,629,086,777	\$78,355,825,102	\$2,562,933,282

TABLE 12-C

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	45,574	\$-1,658,449,737	\$12,907,233	\$133,982,873	\$701,736	\$-2,445,869
\$ 1 - \$ 2,999	57,750	\$94,898,787	\$973,605	\$85,571,466	\$11,818,246	\$-762,415
\$ 3,000 - \$ 4,999	52,714	\$211,531,445	\$38,126,937	\$118,449,664	\$93,314,513	\$-1,377,216
\$ 5,000 - \$ 9,999	133,461	\$995,873,198	\$21,543,627	\$327,741,193	\$647,837,071	\$-5,379,866
\$ 10,000 - \$ 19,999	215,162	\$3,172,008,337	\$130,770,287	\$583,203,520	\$2,460,943,406	\$16,881,770
\$ 20,000 - \$ 29,999	178,059	\$4,429,878,380	\$271,358,515	\$493,655,771	\$3,666,960,327	\$101,188,322
\$ 30,000 - \$ 39,999	138,207	\$4,794,756,244	\$365,133,315	\$378,596,971	\$4,053,832,613	\$159,699,181
\$ 40,000 - \$ 49,999	86,302	\$3,841,342,610	\$348,448,950	\$234,995,323	\$3,262,373,148	\$149,149,837
\$ 50,000 - \$ 59,999	46,372	\$2,525,872,421	\$259,578,142	\$128,809,684	\$2,139,406,462	\$104,133,909
\$ 60,000 - \$ 74,999	31,499	\$2,089,474,323	\$238,775,474	\$90,942,606	\$1,760,316,901	\$89,943,463
\$ 75,000 - \$ 99,999	17,757	\$1,507,047,922	\$193,087,667	\$53,918,447	\$1,263,925,842	\$66,627,935
\$ 100,000 - \$ 124,999	5,667	\$627,165,079	\$85,085,507	\$17,553,790	\$526,420,601	\$28,155,610
\$ 125,000 - \$ 149,999	2,458	\$334,625,665	\$47,199,196	\$7,491,702	\$281,173,648	\$15,059,304
\$ 150,000 - \$ 199,999	2,183	\$372,515,204	\$51,664,574	\$6,570,311	\$315,159,817	\$16,849,964
\$ 200,000 - \$ 249,999	949	\$209,972,927	\$30,700,910	\$2,745,200	\$180,049,797	\$9,604,106
\$ 250,000 - \$ 499,999	1,381	\$465,190,321	\$73,271,499	\$4,012,732	\$391,836,598	\$19,071,089
\$ 500,000 - \$ 999,999	509	\$346,885,288	\$46,912,916	\$1,567,015	\$300,612,068	\$9,832,433
\$1,000,000 and Over	346	\$3,892,363,801	\$114,233,989	\$1,210,430	\$3,782,064,041	\$6,172,478
Total	1,016,350	\$28,252,952,215	\$2,329,772,343	\$2,671,018,698	\$25,138,746,835	\$782,404,035

TABLE 13-C
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	62,723	\$76,232	\$23,118	\$788,271	\$11,887	\$3,006
\$ 1 - \$ 2,999	74,698	\$55,919	\$18,624	\$659,446	\$4,377	\$161
\$ 3,000 - \$ 4,999	64,242	\$66,962	\$14,602	\$1,283,552	\$3,431	\$881
\$ 5,000 - \$ 9,999	165,197	\$352,939	\$58,681	\$7,292,522	\$34,300	\$39,067
\$ 10,000 - \$ 19,999	303,768	\$1,507,953	\$164,852	\$27,478,656	\$336,392	\$732,216
\$ 20,000 - \$ 29,999	291,081	\$2,169,324	\$164,575	\$21,951,665	\$951,779	\$2,734,956
\$ 30,000 - \$ 39,999	273,863	\$1,557,625	\$147,270	\$8,757,344	\$1,792,171	\$5,769,069
\$ 40,000 - \$ 49,999	221,814	\$299,429	\$66,683	\$1,329,745	\$2,066,601	\$7,590,657
\$ 50,000 - \$ 59,999	161,444	\$0	\$0	\$40,407	\$1,958,339	\$7,561,248
\$ 60,000 - \$ 74,999	151,871	\$0	\$0	\$0	\$2,284,994	\$9,646,167
\$ 75,000 - \$ 99,999	122,124	\$0	\$0	\$0	\$2,213,945	\$11,148,902
\$ 100,000 - \$ 124,999	55,037	\$0	\$0	\$0	\$1,154,467	\$6,524,708
\$ 125,000 - \$ 149,999	28,880	\$0	\$0	\$0	\$654,118	\$4,427,150
\$ 150,000 - \$ 199,999	28,616	\$0	\$0	\$0	\$643,296	\$5,569,753
\$ 200,000 - \$ 249,999	14,132	\$0	\$0	\$0	\$358,342	\$3,552,217
\$ 250,000 - \$ 499,999	24,097	\$0	\$0	\$0	\$588,089	\$9,205,257
\$ 500,000 - \$ 999,999	10,076	\$0	\$0	\$0	\$215,603	\$7,730,579
\$1,000,000 and Over	8,412	\$0	\$0	\$0	\$72,210	\$19,028,837
Total	2,062,075	\$6,086,383	\$658,405	\$69,581,608	\$15,344,341	\$101,264,831

TABLE 13-C (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	62,723	\$613,774	\$11,069	\$0	\$18,875	\$2,523,201
\$ 1 - \$ 2,999	74,698	\$69,731	\$6,892	\$0	\$117	\$92,539
\$ 3,000 - \$ 4,999	64,242	\$54,982	\$5,425	\$0	\$34	\$44,393
\$ 5,000 - \$ 9,999	165,197	\$172,765	\$26,580	\$0	\$9,075	\$330,480
\$ 10,000 - \$ 19,999	303,768	\$423,453	\$93,212	\$0	\$137,911	\$507,897
\$ 20,000 - \$ 29,999	291,081	\$368,953	\$151,911	\$0	\$507,637	\$216,110
\$ 30,000 - \$ 39,999	273,863	\$253,719	\$249,212	\$0	\$836,848	\$248,071
\$ 40,000 - \$ 49,999	221,814	\$229,587	\$273,277	\$0	\$1,121,655	\$277,131
\$ 50,000 - \$ 59,999	161,444	\$178,484	\$204,630	\$0	\$1,305,668	\$198,170
\$ 60,000 - \$ 74,999	151,871	\$191,419	\$165,318	\$0	\$1,964,945	\$267,837
\$ 75,000 - \$ 99,999	122,124	\$189,036	\$94,478	\$0	\$3,280,313	\$937,184
\$ 100,000 - \$ 124,999	55,037	\$132,555	\$35,962	\$0	\$2,801,016	\$582,735
\$ 125,000 - \$ 149,999	28,880	\$74,264	\$13,239	\$0	\$2,331,492	\$454,310
\$ 150,000 - \$ 199,999	28,616	\$148,989	\$10,129	\$0	\$3,975,857	\$1,367,067
\$ 200,000 - \$ 249,999	14,132	\$64,121	\$19,586	\$0	\$3,264,810	\$549,030
\$ 250,000 - \$ 499,999	24,097	\$172,892	\$4,692	\$0	\$12,655,363	\$3,408,861
\$ 500,000 - \$ 999,999	10,076	\$127,655	\$400	\$0	\$13,693,435	\$3,084,440
\$1,000,000 and Over	8,412	\$151,865	\$200	\$0	\$64,079,909	\$13,758,473
Total	2,062,075	\$3,618,244	\$1,366,212	\$0	\$111,984,960	\$28,847,929

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

2016 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	126,924	\$-1,450,492,807	\$1,990,066,787	\$0	265,313	25,429	\$-5,197,535
\$ 1 - \$ 1,554	50,963	\$205,844,718	\$20,288,068	\$41,314,459	75,161	6,680	\$-1,266,811
\$ 1,554 - \$ 3,108	61,221	\$351,108,759	\$29,220,141	\$144,233,889	89,304	8,434	\$-2,016,308
\$ 3,108 - \$ 6,216	124,131	\$1,050,090,283	\$79,741,282	\$579,410,223	186,030	22,621	\$-5,691,948
\$ 6,216 - \$13,986	282,706	\$4,156,090,541	\$322,125,122	\$2,817,139,204	423,316	82,809	\$19,155,202
\$ 13,986 - \$23,310	312,069	\$7,700,012,631	\$613,529,576	\$5,820,114,358	435,097	118,909	\$155,937,133
\$ 23,310 - \$31,080	257,788	\$8,903,537,679	\$756,086,948	\$7,002,101,392	333,616	113,803	\$266,423,020
\$ 31,080 - \$46,620	398,949	\$19,239,917,211	\$1,880,505,221	\$15,225,792,925	495,881	220,076	\$688,285,233
\$ 46,620 - \$69,930	252,963	\$18,256,747,617	\$2,165,380,473	\$14,158,776,773	318,995	188,580	\$711,592,001
\$ 69,930 and Over	194,361	\$83,848,918,145	\$15,804,785,776	\$57,705,688,714	281,332	177,830	\$1,518,117,330
Total	2,062,075	\$142,261,774,777	\$23,661,729,394	\$103,494,571,937	2,904,045	965,171	\$3,345,337,317

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

2016 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	495	\$46,811,799	\$55,748,654	\$0	889	98	\$505,135
\$ 1 - \$ 1,554	136	\$2,609,409	\$563,764	\$108,916	219	21	\$52,451
\$ 1,554 - \$ 3,108	234	\$3,549,166	\$273,833	\$566,905	340	17	\$45,586
\$ 3,108 - \$ 6,216	36,679	\$323,889,761	\$31,453,401	\$191,048,450	42,924	178	\$954,316
\$ 6,216 - \$13,986	195,570	\$2,950,090,754	\$286,183,162	\$1,989,699,397	255,209	14,271	\$39,756,940
\$ 13,986 - \$23,310	270,512	\$6,744,890,479	\$586,781,983	\$5,088,699,014	356,355	68,317	\$163,092,792
\$ 23,310 - \$31,080	247,181	\$8,528,585,283	\$726,930,344	\$6,717,003,702	318,510	107,857	\$266,921,500
\$ 31,080 - \$46,620	385,117	\$18,530,981,693	\$1,804,793,851	\$14,696,853,338	478,221	214,295	\$688,806,502
\$ 46,620 - \$69,930	242,441	\$17,440,295,544	\$2,061,413,829	\$13,562,213,256	304,739	183,125	\$712,125,988
\$ 69,930 and Over	178,736	\$62,835,472,578	\$12,716,225,750	\$42,881,726,237	254,369	165,826	\$1,532,352,368
Total	1,557,101	\$117,407,176,466	\$18,270,368,571	\$85,127,919,215	2,011,775	754,005	\$3,404,613,578

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

2016 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	126,429	\$-1,497,304,606	\$1,934,318,133	\$0	264,424	25,331	\$-5,702,670
\$ 1 - \$ 1,554	50,827	\$203,235,309	\$19,724,304	\$41,205,543	74,942	6,659	\$-1,319,262
\$ 1,554 - \$ 3,108	60,987	\$347,559,593	\$28,946,308	\$143,666,984	88,964	8,417	\$-2,061,894
\$ 3,108 - \$ 6,216	87,452	\$726,200,522	\$48,287,881	\$388,361,773	143,106	22,443	\$-6,646,264
\$ 6,216 - \$13,986	87,136	\$1,205,999,787	\$35,941,960	\$827,439,807	168,107	68,538	\$-20,601,738
\$ 13,986 - \$23,310	41,557	\$955,122,152	\$26,747,593	\$731,415,344	78,742	50,592	\$-7,155,659
\$ 23,310 - \$31,080	10,607	\$374,952,396	\$29,156,604	\$285,097,690	15,106	5,946	\$-498,480
\$ 31,080 - \$46,620	13,832	\$708,935,518	\$75,711,370	\$528,939,587	17,660	5,781	\$-521,269
\$ 46,620 - \$69,930	10,522	\$816,452,073	\$103,966,644	\$596,563,517	14,256	5,455	\$-533,987
\$ 69,930 and Over	15,625	\$21,013,445,567	\$3,088,560,026	\$14,823,962,477	26,963	12,004	\$-14,235,038
Total	504,974	\$24,854,598,311	\$5,391,360,823	\$18,366,652,722	892,270	211,166	\$-59,276,261

**TABLE 1-D
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	56,635	\$-1,813,971,837	\$3,324,799	125,350	9,563	\$-3,300,609
\$ 1 - \$ 2,999	68,499	\$109,242,306	\$31,587,097	101,022	7,022	\$-785,237
\$ 3,000 - \$ 4,999	58,566	\$235,024,593	\$115,819,898	83,501	7,344	\$-1,326,365
\$ 5,000 - \$ 9,999	150,958	\$1,129,423,996	\$739,898,211	220,425	27,569	\$-4,448,505
\$ 10,000 - \$ 19,999	277,839	\$4,142,740,433	\$3,052,667,128	419,002	93,271	\$31,559,888
\$ 20,000 - \$ 29,999	266,327	\$6,656,299,794	\$5,179,174,765	377,136	110,643	\$156,609,820
\$ 30,000 - \$ 39,999	250,653	\$8,746,034,971	\$6,966,802,745	331,296	118,141	\$287,821,394
\$ 40,000 - \$ 49,999	202,528	\$9,064,160,619	\$7,215,163,821	257,416	108,366	\$339,989,077
\$ 50,000 - \$ 59,999	145,693	\$7,969,780,340	\$6,277,682,183	183,272	88,193	\$316,326,876
\$ 60,000 - \$ 74,999	134,144	\$8,949,991,956	\$6,940,401,910	169,448	91,026	\$372,866,312
\$ 75,000 - \$ 99,999	103,297	\$8,836,266,970	\$6,730,226,894	134,142	80,368	\$387,475,898
\$ 100,000 - \$ 124,999	44,175	\$4,899,058,201	\$3,662,093,044	59,137	38,338	\$227,625,986
\$ 125,000 - \$ 149,999	22,083	\$3,007,519,435	\$2,223,283,413	30,353	20,023	\$145,261,330
\$ 150,000 - \$ 199,999	20,860	\$3,578,135,554	\$2,611,644,327	29,563	18,800	\$177,552,389
\$ 200,000 - \$ 249,999	9,813	\$2,181,134,199	\$1,567,711,179	14,158	9,192	\$110,951,685
\$ 250,000 - \$ 499,999	14,929	\$5,034,196,368	\$3,514,781,252	22,037	14,400	\$255,027,017
\$ 500,000 - \$ 999,999	4,713	\$3,168,082,952	\$2,146,198,041	7,334	4,950	\$155,388,236
\$1,000,000 and Over	1,960	\$4,772,310,509	\$3,127,303,833	3,344	1,640	\$175,178,633
Total	1,833,672	\$80,665,431,359	\$62,105,764,540	2,567,936	848,849	\$3,129,773,825

**TABLE 2-D
RESIDENT PAY RETURNS**

AGI Class	Number	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	486	\$-39,134,435	\$1,476,085	754	85	\$329,089
\$ 1 - \$ 2,999	621	\$957,146	\$3,433,368	785	88	\$66,324
\$ 3,000 - \$ 4,999	1,668	\$7,312,201	\$8,581,391	1,787	90	\$72,019
\$ 5,000 - \$ 9,999	52,642	\$427,558,209	\$329,417,837	57,013	1,464	\$3,045,702
\$ 10,000 - \$ 19,999	189,968	\$2,877,793,507	\$2,246,106,512	228,680	18,293	\$54,454,570
\$ 20,000 - \$ 29,999	237,056	\$5,965,621,599	\$4,743,182,963	313,205	71,993	\$161,760,407
\$ 30,000 - \$ 39,999	245,309	\$8,562,642,395	\$6,884,676,492	320,596	114,763	\$288,189,984
\$ 40,000 - \$ 49,999	199,384	\$8,923,654,124	\$7,147,611,294	251,773	107,237	\$340,161,747
\$ 50,000 - \$ 59,999	143,445	\$7,846,744,715	\$6,211,018,562	179,516	87,414	\$316,399,383
\$ 60,000 - \$ 74,999	131,967	\$8,804,557,989	\$6,858,907,832	165,858	90,238	\$372,966,492
\$ 75,000 - \$ 99,999	101,393	\$8,672,679,539	\$6,631,771,950	130,916	79,411	\$388,150,311
\$ 100,000 - \$ 124,999	43,355	\$4,807,952,370	\$3,607,869,881	57,662	37,892	\$227,946,233
\$ 125,000 - \$ 149,999	21,630	\$2,945,665,892	\$2,186,202,722	29,511	19,711	\$145,477,952
\$ 150,000 - \$ 199,999	20,406	\$3,499,959,609	\$2,566,071,522	28,661	18,554	\$178,467,946
\$ 200,000 - \$ 249,999	9,578	\$2,128,684,065	\$1,538,394,920	13,702	9,017	\$111,170,234
\$ 250,000 - \$ 499,999	14,579	\$4,913,215,233	\$3,452,016,299	21,345	14,133	\$256,713,831
\$ 500,000 - \$ 999,999	4,561	\$3,066,110,158	\$2,091,479,630	7,029	4,815	\$156,835,905
\$1,000,000 and Over	1,859	\$4,452,925,869	\$2,939,159,913	3,126	1,576	\$181,949,460
Total	1,419,907	\$77,864,900,185	\$59,447,379,173	1,811,919	676,774	\$3,184,157,589

**TABLE 3-D
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	56,149	\$-1,774,837,402	\$1,848,714	124,596	9,478	\$-3,629,698
\$ 1 - \$ 2,999	67,878	\$108,285,160	\$28,153,729	100,237	6,934	\$-851,561
\$ 3,000 - \$ 4,999	56,898	\$227,712,392	\$107,238,507	81,714	7,254	\$-1,398,384
\$ 5,000 - \$ 9,999	98,316	\$701,865,787	\$410,480,374	163,412	26,105	\$-7,494,207
\$ 10,000 - \$ 19,999	87,871	\$1,264,946,926	\$806,560,616	190,322	74,978	\$-22,894,682
\$ 20,000 - \$ 29,999	29,271	\$690,678,195	\$435,991,802	63,931	38,650	\$-5,150,587
\$ 30,000 - \$ 39,999	5,344	\$183,392,576	\$82,126,253	10,700	3,378	\$-368,590
\$ 40,000 - \$ 49,999	3,144	\$140,506,495	\$67,552,527	5,643	1,129	\$-172,670
\$ 50,000 - \$ 59,999	2,248	\$123,035,625	\$66,663,621	3,756	779	\$-72,507
\$ 60,000 - \$ 74,999	2,177	\$145,433,967	\$81,494,078	3,590	788	\$-100,180
\$ 75,000 - \$ 99,999	1,904	\$163,587,431	\$98,454,944	3,226	957	\$-674,413
\$ 100,000 - \$ 124,999	820	\$91,105,831	\$54,223,163	1,475	446	\$-320,247
\$ 125,000 - \$ 149,999	453	\$61,853,543	\$37,080,691	842	312	\$-216,622
\$ 150,000 - \$ 199,999	454	\$78,175,945	\$45,572,805	902	246	\$-915,557
\$ 200,000 - \$ 249,999	235	\$52,450,134	\$29,316,259	456	175	\$-218,549
\$ 250,000 - \$ 499,999	350	\$120,981,135	\$62,764,953	692	267	\$-1,686,814
\$ 500,000 - \$ 999,999	152	\$101,972,794	\$54,718,411	305	135	\$-1,447,669
\$1,000,000 and Over	101	\$319,384,640	\$188,143,920	218	64	\$-6,770,827
Total	413,765	\$2,800,531,174	\$2,658,385,367	756,017	172,075	\$-54,383,764

**TABLE 4-D
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	29,536	\$236,006,435	\$176,489,792	29,607	94	\$1,576,770
\$ 10,000 - \$ 19,999	101,450	\$1,516,307,274	\$1,190,861,805	109,625	4,012	\$29,198,267
\$ 20,000 - \$ 29,999	117,429	\$2,951,239,126	\$2,365,219,589	151,162	33,175	\$78,219,272
\$ 30,000 - \$ 39,999	107,193	\$3,726,818,968	\$3,003,209,827	141,524	43,501	\$123,859,497
\$ 40,000 - \$ 49,999	73,782	\$3,291,940,294	\$2,628,354,423	95,642	27,240	\$124,811,728
\$ 50,000 - \$ 59,999	44,950	\$2,454,207,253	\$1,923,192,909	59,039	16,254	\$97,495,703
\$ 60,000 - \$ 74,999	35,812	\$2,382,953,795	\$1,822,956,938	47,735	12,573	\$98,396,505
\$ 75,000 - \$ 99,999	23,300	\$1,982,177,145	\$1,479,575,304	31,721	7,820	\$85,946,927
\$ 100,000 - \$ 124,999	8,384	\$927,762,766	\$678,051,911	11,809	2,700	\$42,609,565
\$ 125,000 - \$ 149,999	3,673	\$499,263,291	\$362,818,598	5,275	1,202	\$24,028,342
\$ 150,000 - \$ 199,999	3,233	\$553,220,982	\$399,429,559	4,761	997	\$27,601,344
\$ 200,000 - \$ 249,999	1,381	\$305,846,521	\$218,275,548	2,022	397	\$15,712,612
\$ 250,000 - \$ 499,999	1,921	\$644,185,660	\$448,846,519	2,777	490	\$33,814,599
\$ 500,000 - \$ 999,999	531	\$355,881,927	\$245,879,151	800	142	\$18,176,728
\$1,000,000 And Over	234	\$513,369,000	\$343,472,242	343	47	\$20,655,598
Total	552,809	\$22,341,180,437	\$17,286,634,115	693,842	150,644	\$822,103,457

**TABLE 5-D
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	21,998	\$-484,462,750	\$201,617	34,545	1,275	\$-1,477,170
\$ 1 - \$ 2,999	42,157	\$71,527,415	\$8,954,061	52,170	3,910	\$-449,680
\$ 3,000 - \$ 4,999	38,928	\$156,061,363	\$73,392,415	47,355	4,841	\$-995,775
\$ 5,000 - \$ 9,999	66,490	\$470,518,005	\$300,514,960	91,471	18,038	\$-5,621,387
\$ 10,000 - \$ 19,999	54,376	\$791,058,653	\$547,626,661	103,396	55,817	\$-18,289,193
\$ 20,000 - \$ 29,999	16,806	\$390,945,733	\$257,958,548	32,304	26,075	\$-3,487,211
\$ 30,000 - \$ 39,999	2,231	\$76,335,195	\$29,443,537	3,882	1,238	\$-124,913
\$ 40,000 - \$ 49,999	1,242	\$55,501,583	\$20,922,359	2,006	212	\$-55,727
\$ 50,000 - \$ 59,999	825	\$45,080,714	\$20,250,360	1,241	99	\$-17,375
\$ 60,000 - \$ 74,999	768	\$51,044,832	\$23,465,797	1,149	87	\$-1,828
\$ 75,000 - \$ 99,999	502	\$42,835,090	\$22,258,124	761	72	\$-6,557
\$ 100,000 - \$ 124,999	189	\$21,144,143	\$11,862,578	287	44	\$-1,306
\$ 125,000 - \$ 149,999	96	\$13,062,764	\$7,062,697	147	23	\$-159,263
\$ 150,000 - \$ 199,999	88	\$15,180,974	\$8,429,048	135	12	\$-40,428
\$ 200,000 - \$ 249,999	36	\$8,081,955	\$4,124,991	57	12	\$-14,388
\$ 250,000 - \$ 499,999	52	\$17,366,840	\$7,829,013	83	14	\$-200
\$ 500,000 - \$ 999,999	23	\$15,878,692	\$8,386,329	36	8	\$-553,205
\$1,000,000 and Over	17	\$41,341,126	\$21,479,305	26	6	\$-460,281
Total	246,824	\$1,798,502,327	\$1,374,162,400	371,051	111,783	\$-31,755,887

**TABLE 6-D
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	41	\$-29,051,508	\$282,367	109	11	\$115,742
\$ 10,000 - \$ 19,999	4,969	\$85,939,195	\$53,228,649	14,566	862	\$783,825
\$ 20,000 - \$ 29,999	13,988	\$356,663,914	\$246,262,745	38,113	7,520	\$5,877,103
\$ 30,000 - \$ 39,999	18,469	\$645,738,182	\$483,563,222	46,318	19,407	\$15,661,836
\$ 40,000 - \$ 49,999	15,250	\$682,790,743	\$523,056,153	36,802	17,267	\$22,310,870
\$ 50,000 - \$ 59,999	11,549	\$632,648,023	\$486,222,543	27,460	13,259	\$23,403,824
\$ 60,000 - \$ 74,999	12,022	\$805,016,082	\$618,881,463	27,989	14,041	\$32,131,541
\$ 75,000 - \$ 99,999	12,006	\$1,034,560,905	\$790,326,272	27,728	14,233	\$44,079,552
\$ 100,000 - \$ 124,999	6,250	\$694,678,759	\$522,270,764	14,332	8,067	\$31,056,740
\$ 125,000 - \$ 149,999	3,596	\$490,382,069	\$361,974,089	8,265	4,657	\$22,525,116
\$ 150,000 - \$ 199,999	3,693	\$635,551,545	\$461,396,020	8,641	4,651	\$30,129,764
\$ 200,000 - \$ 249,999	1,890	\$420,059,633	\$300,050,859	4,450	2,428	\$20,476,965
\$ 250,000 - \$ 499,999	3,415	\$1,165,724,768	\$803,536,126	7,861	4,839	\$56,849,197
\$ 500,000 - \$ 999,999	1,369	\$928,472,841	\$623,665,586	3,088	2,107	\$45,208,493
\$1,000,000 And Over	658	\$1,649,766,194	\$1,041,916,869	1,575	740	\$60,104,284
Total	109,165	\$10,198,941,345	\$7,316,633,727	267,297	114,089	\$410,714,852

**TABLE 7-D
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	20,667	\$-1,210,053,922	\$673,581	69,292	6,630	\$-2,071,854
\$ 1 - \$ 2,999	6,586	\$9,708,295	\$51,192	22,668	1,568	\$-263,210
\$ 3,000 - \$ 4,999	4,803	\$19,170,059	\$215,204	16,459	1,212	\$-216,603
\$ 5,000 - \$ 9,999	12,782	\$96,428,533	\$31,754,097	42,923	3,867	\$-891,852
\$ 10,000 - \$ 19,999	21,971	\$315,461,404	\$166,215,970	69,933	12,870	\$-3,422,806
\$ 20,000 - \$ 29,999	9,365	\$224,727,424	\$132,828,519	27,447	10,552	\$-1,413,644
\$ 30,000 - \$ 39,999	1,663	\$56,567,106	\$19,570,817	5,049	1,517	\$-148,524
\$ 40,000 - \$ 49,999	723	\$32,146,707	\$9,019,502	2,286	389	\$-49,318
\$ 50,000 - \$ 59,999	454	\$24,885,199	\$8,538,648	1,422	251	\$-12,341
\$ 60,000 - \$ 74,999	457	\$30,598,600	\$12,184,657	1,391	225	\$-9,714
\$ 75,000 - \$ 99,999	508	\$43,923,372	\$21,022,173	1,459	321	\$-407,492
\$ 100,000 - \$ 124,999	283	\$31,502,242	\$15,279,964	784	193	\$-34,415
\$ 125,000 - \$ 149,999	176	\$24,197,293	\$13,035,245	487	138	\$-26,756
\$ 150,000 - \$ 199,999	221	\$37,988,524	\$20,464,779	589	151	\$-522,897
\$ 200,000 - \$ 249,999	115	\$25,610,213	\$12,811,213	295	107	\$-86,632
\$ 250,000 - \$ 499,999	187	\$64,426,582	\$30,045,136	472	179	\$-149,262
\$ 500,000 - \$ 999,999	87	\$58,404,728	\$29,052,369	220	89	\$-264,637
\$1,000,000 and Over	61	\$212,382,941	\$128,047,667	162	47	\$-6,082,960
Total	81,109	\$98,075,300	\$650,810,733	263,338	40,306	\$-16,074,917

**TABLE 8-D
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	428	\$-1,471,350	\$1,292,845	645	68	\$66,001
\$ 1 - \$ 2,999	621	\$957,146	\$3,433,368	785	88	\$66,324
\$ 3,000 - \$ 4,999	1,654	\$7,251,608	\$8,476,146	1,770	90	\$64,897
\$ 5,000 - \$ 9,999	23,137	\$183,000,790	\$152,934,163	27,423	1,376	\$1,623,400
\$ 10,000 - \$ 19,999	83,549	\$1,275,547,038	\$1,002,016,058	104,489	13,419	\$24,472,478
\$ 20,000 - \$ 29,999	105,639	\$2,657,718,559	\$2,131,700,629	123,930	31,298	\$77,664,032
\$ 30,000 - \$ 39,999	119,647	\$4,190,085,245	\$3,397,903,443	132,754	51,855	\$148,668,651
\$ 40,000 - \$ 49,999	110,352	\$4,948,923,087	\$3,996,200,718	119,329	62,730	\$193,039,149
\$ 50,000 - \$ 59,999	86,946	\$4,759,889,439	\$3,801,603,110	93,017	57,901	\$195,499,856
\$ 60,000 - \$ 74,999	84,133	\$5,616,588,112	\$4,417,069,431	90,134	63,624	\$242,438,446
\$ 75,000 - \$ 99,999	66,087	\$5,655,941,489	\$4,361,870,374	71,467	57,358	\$258,123,832
\$ 100,000 - \$ 124,999	28,721	\$3,185,510,845	\$2,407,547,206	31,521	27,125	\$154,279,928
\$ 125,000 - \$ 149,999	14,361	\$1,956,020,532	\$1,461,410,035	15,971	13,852	\$98,924,494
\$ 150,000 - \$ 199,999	13,480	\$2,311,187,082	\$1,705,245,943	15,259	12,906	\$120,736,838
\$ 200,000 - \$ 249,999	6,307	\$1,402,777,911	\$1,020,068,513	7,230	6,192	\$74,980,657
\$ 250,000 - \$ 499,999	9,243	\$3,103,304,805	\$2,199,633,654	10,707	8,804	\$166,050,035
\$ 500,000 - \$ 999,999	2,661	\$1,781,755,390	\$1,221,934,893	3,141	2,566	\$93,450,684
\$1,000,000 and Over	967	\$2,289,790,675	\$1,553,770,802	1,208	789	\$101,189,578
Total	757,933	\$45,324,778,403	\$34,844,111,331	850,780	412,041	\$1,951,339,280

**TABLE 9-D
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	13,484	\$-80,320,730	\$973,516	20,759	1,573	\$-80,674
\$ 1 - \$ 2,999	19,135	\$27,049,450	\$19,148,476	25,399	1,456	\$-138,671
\$ 3,000 - \$ 4,999	13,167	\$52,480,970	\$33,630,888	17,900	1,201	\$-186,006
\$ 5,000 - \$ 9,999	19,044	\$134,919,249	\$78,211,317	29,018	4,200	\$-980,968
\$ 10,000 - \$ 19,999	11,524	\$158,426,869	\$92,717,985	16,993	6,291	\$-1,182,683
\$ 20,000 - \$ 29,999	3,100	\$75,005,038	\$45,204,735	4,180	2,023	\$-249,732
\$ 30,000 - \$ 39,999	1,450	\$50,490,275	\$33,111,899	1,769	623	\$-95,153
\$ 40,000 - \$ 49,999	1,179	\$52,858,205	\$37,610,666	1,351	528	\$-67,625
\$ 50,000 - \$ 59,999	969	\$53,069,712	\$37,874,613	1,093	429	\$-42,791
\$ 60,000 - \$ 74,999	952	\$63,790,535	\$45,843,624	1,050	476	\$-88,638
\$ 75,000 - \$ 99,999	894	\$76,828,969	\$55,174,647	1,006	564	\$-260,364
\$ 100,000 - \$ 124,999	348	\$38,459,446	\$27,080,621	404	209	\$-284,526
\$ 125,000 - \$ 149,999	181	\$24,593,486	\$16,982,749	208	151	\$-30,603
\$ 150,000 - \$ 199,999	145	\$25,006,447	\$16,678,978	178	83	\$-352,232
\$ 200,000 - \$ 249,999	84	\$18,757,966	\$12,380,055	104	56	\$-117,529
\$ 250,000 - \$ 499,999	111	\$39,187,713	\$24,890,804	137	74	\$-1,537,352
\$ 500,000 - \$ 999,999	42	\$27,689,374	\$17,279,713	49	38	\$-629,827
\$1,000,000 and Over	23	\$65,660,573	\$38,616,948	30	11	\$-227,586
Total	85,832	\$903,953,547	\$633,412,234	121,628	19,986	\$-6,552,960

**TABLE 10-D
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	4,855	\$176,637,665	\$146,447,924	7,268	2,199	\$6,140,818
ADAMS	2,350	\$81,812,353	\$67,587,207	3,546	1,067	\$3,166,570
ALLAMAKEE	8,210	\$265,454,723	\$222,666,170	12,180	3,966	\$9,044,245
APPANOOSE	6,610	\$194,331,394	\$160,979,630	9,964	3,035	\$7,119,002
AUDUBON	3,490	\$132,633,973	\$108,023,558	5,262	1,402	\$4,291,384
BENTON	15,681	\$649,551,871	\$504,146,809	21,710	6,897	\$25,687,436
BLACK HAWK	74,151	\$3,098,467,007	\$2,353,155,320	104,260	32,206	\$116,571,794
BOONE	16,112	\$665,805,867	\$513,311,510	22,563	6,855	\$25,699,836
BREMER	14,676	\$613,463,148	\$478,718,188	20,992	6,356	\$24,824,602
BUCHANAN	12,267	\$460,682,812	\$375,604,843	17,158	6,000	\$17,861,174
BUENA VISTA	12,212	\$481,831,172	\$380,212,706	17,293	6,947	\$18,266,251
BUTLER	8,740	\$304,784,724	\$246,273,463	12,950	3,863	\$11,961,183
CALHOUN	5,590	\$216,689,348	\$180,514,009	8,436	2,373	\$8,311,741
CARROLL	13,319	\$547,030,319	\$439,907,892	18,690	5,900	\$21,829,234
CASS	8,068	\$281,462,055	\$229,232,500	11,874	3,407	\$10,740,778
CEDAR	11,390	\$461,693,877	\$364,211,403	16,097	4,855	\$18,642,678
CERRO GORDO	25,937	\$1,087,137,319	\$827,158,633	37,269	10,173	\$40,982,263
CHEROKEE	7,151	\$269,415,443	\$218,353,276	10,529	2,838	\$10,926,492
CHICKASAW	7,418	\$290,407,516	\$242,040,230	10,631	3,238	\$12,182,008
CLARKE	5,401	\$176,741,901	\$143,449,231	7,936	2,960	\$6,520,505
CLAY	10,401	\$435,437,957	\$339,213,834	14,724	4,287	\$16,664,702
CLAYTON	10,332	\$350,639,154	\$290,471,659	15,386	4,186	\$12,027,167

(Continued)

**TABLE 10-D
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
CLINTON	27,389	\$1,008,933,080	\$792,085,518	39,740	12,412	\$38,503,143
CRAWFORD	9,632	\$351,000,672	\$286,464,017	14,144	5,907	\$13,846,962
DALLAS	48,731	\$3,399,069,353	\$2,506,331,505	63,682	25,911	\$139,802,054
DAVIS	4,418	\$151,587,179	\$128,684,243	6,766	2,927	\$5,661,665
DECATUR	3,775	\$115,105,086	\$88,855,988	5,690	1,822	\$3,711,390
DELAWARE	10,764	\$390,288,966	\$323,763,075	15,157	4,881	\$15,830,634
DES MOINES	24,140	\$959,315,491	\$726,037,131	35,374	10,811	\$35,299,040
DICKINSON	11,472	\$540,218,077	\$422,952,349	17,123	3,932	\$21,330,875
DUBUQUE	60,729	\$2,653,459,177	\$2,015,247,785	83,988	26,556	\$98,326,127
EMMET	5,553	\$198,073,130	\$160,885,079	8,171	2,399	\$7,260,485
FAYETTE	11,173	\$365,696,094	\$298,566,555	16,496	4,730	\$13,744,999
FLOYD	9,159	\$330,431,136	\$268,059,443	13,316	4,193	\$13,040,804
FRANKLIN	5,627	\$213,920,409	\$174,500,749	8,404	2,821	\$8,731,252
FREMONT	3,880	\$145,705,167	\$115,983,450	5,769	1,722	\$4,692,754
GREENE	5,374	\$178,958,121	\$154,164,192	8,033	2,426	\$7,430,154
GRUNDY	7,493	\$320,327,957	\$250,266,435	10,682	3,151	\$13,099,819
GUTHRIE	6,232	\$266,035,090	\$204,779,688	9,239	2,702	\$10,565,550
HAMILTON	8,969	\$426,714,856	\$352,147,978	13,059	4,069	\$20,010,839
HANCOCK	6,577	\$240,493,386	\$197,274,211	9,547	2,835	\$9,644,261
HARDIN	10,297	\$368,460,304	\$302,788,953	14,995	4,527	\$14,892,218
HARRISON	8,437	\$326,912,857	\$261,169,872	12,051	3,790	\$9,570,639
HENRY	11,284	\$390,652,989	\$309,423,205	16,290	5,211	\$14,680,522

(Continued)

**TABLE 10-D
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
HOWARD	5,794	\$201,770,895	\$165,899,620	8,371	2,616	\$6,781,741
HUMBOLDT	5,813	\$245,232,230	\$194,479,328	8,449	2,672	\$10,078,239
IDA	4,349	\$193,863,054	\$154,041,659	6,294	1,850	\$7,672,444
IOWA	10,487	\$412,658,640	\$329,496,696	14,589	4,510	\$16,398,231
JACKSON	11,779	\$400,155,440	\$329,997,156	16,982	4,915	\$15,797,259
JASPER	21,120	\$806,967,288	\$630,512,902	30,169	9,289	\$31,467,842
JEFFERSON	8,617	\$352,322,720	\$261,896,201	13,025	3,216	\$12,668,970
JOHNSON	82,397	\$4,324,865,258	\$3,245,988,747	107,335	33,355	\$177,985,092
JONES	11,446	\$428,641,443	\$346,074,672	16,598	4,920	\$17,247,405
KEOKUK	5,647	\$190,017,801	\$160,296,099	8,505	2,546	\$7,614,809
KOSSUTH	9,557	\$390,391,167	\$312,214,104	13,956	3,859	\$15,510,387
LEE	19,030	\$694,921,574	\$546,467,208	28,078	8,500	\$24,596,993
LINN	134,781	\$6,442,837,471	\$4,848,977,648	183,995	60,764	\$257,398,590
LOUISA	6,432	\$233,173,985	\$187,726,189	9,160	3,267	\$9,083,573
LUCAS	4,904	\$158,765,732	\$129,292,842	7,169	2,334	\$6,110,344
LYON	7,089	\$285,228,573	\$234,084,581	9,876	3,849	\$11,088,294
MADISON	9,391	\$420,704,761	\$326,683,864	13,175	4,552	\$17,498,804
MAHASKA	12,120	\$466,446,337	\$359,784,801	17,302	5,826	\$16,977,270
MARION	19,516	\$838,752,722	\$641,489,160	27,606	9,159	\$32,222,417
MARSHALL	22,610	\$867,780,952	\$674,747,733	32,922	12,569	\$32,827,550
MILLS	8,313	\$362,787,882	\$275,995,826	11,934	4,008	\$9,563,538
MITCHELL	6,347	\$225,476,394	\$189,820,200	9,315	2,778	\$8,576,031

(Continued)

**TABLE 10-D
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
MONONA	5,021	\$184,954,226	\$148,483,956	7,529	2,098	\$7,077,998
MONROE	4,206	\$145,959,432	\$120,675,784	6,214	1,965	\$6,005,717
MONTGOMERY	6,070	\$206,593,081	\$167,227,023	8,896	2,655	\$7,758,681
MUSCATINE	25,527	\$1,028,289,774	\$803,805,054	35,865	12,692	\$40,863,454
O'BRIEN	8,703	\$352,748,445	\$284,960,328	12,454	3,757	\$14,111,873
OSCEOLA	3,744	\$121,656,937	\$106,733,862	5,460	1,862	\$4,698,441
PAGE	8,110	\$286,805,959	\$227,797,067	12,074	3,495	\$10,643,129
PALO ALTO	5,421	\$196,948,044	\$163,095,827	7,885	2,311	\$7,804,233
PLYMOUTH	15,518	\$701,856,218	\$559,571,037	21,760	7,445	\$28,978,139
POCAHONTAS	4,190	\$155,224,362	\$129,008,128	6,296	1,714	\$6,048,024
POLK	286,239	\$14,836,222,029	\$11,089,863,348	382,478	140,828	\$601,963,507
POTTAWATTAMIE	52,631	\$2,127,052,211	\$1,600,406,887	75,022	26,106	\$50,794,281
POWESHIEK	10,671	\$419,936,255	\$332,957,967	15,604	4,376	\$15,976,588
RINGGOLD	2,573	\$76,092,649	\$68,094,910	4,009	1,229	\$3,179,829
SAC	6,171	\$231,211,520	\$187,684,601	9,130	2,479	\$9,427,427
SCOTT	101,430	\$4,951,430,484	\$3,695,465,324	141,792	47,779	\$193,000,503
SHELBY	7,261	\$287,767,836	\$230,783,303	10,484	3,073	\$10,538,383
SIoux	20,015	\$841,273,590	\$706,404,347	27,634	11,677	\$34,888,764
STORY	49,040	\$2,302,982,071	\$1,741,583,656	64,944	18,127	\$93,155,299
TAMA	9,842	\$344,325,400	\$271,853,793	14,451	4,619	\$13,039,284
TAYLOR	3,300	\$95,002,876	\$83,431,603	5,072	1,543	\$3,586,813
UNION	6,956	\$231,549,535	\$187,108,015	10,351	3,174	\$8,702,810

(Continued)

**TABLE 10-D
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
VAN BUREN	3,865	\$125,261,195	\$103,328,649	5,998	1,936	\$4,802,317
WAPELLO	18,725	\$645,495,561	\$513,458,440	27,276	9,656	\$24,303,285
WARREN	29,934	\$1,445,402,035	\$1,091,320,439	40,857	13,950	\$59,092,067
WASHINGTON	13,289	\$523,026,956	\$409,612,317	19,051	6,567	\$19,665,419
WAYNE	3,303	\$99,243,229	\$83,636,901	5,114	1,903	\$3,509,730
WEBSTER	20,235	\$785,618,703	\$614,669,688	29,146	9,223	\$30,268,025
WINNEBAGO	6,717	\$238,599,553	\$189,386,708	9,651	2,703	\$8,786,556
WINNESHIEK	12,040	\$456,546,535	\$368,259,905	17,237	4,450	\$17,650,422
WOODBURY	57,992	\$2,251,260,459	\$1,751,421,809	81,337	31,841	\$78,564,451
WORTH	4,643	\$167,841,384	\$134,134,650	6,655	1,920	\$5,910,422
WRIGHT	7,285	\$274,020,321	\$221,460,562	10,971	3,597	\$10,674,082
Total	1,833,672	\$80,665,431,359	\$62,105,764,540	2,567,936	848,849	\$3,129,773,825

TABLE 11-D

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	14,673	\$-802,800,608	\$8,573,044	\$127,297,740	\$2,753,126	\$-1,089,243
\$ 1 - \$ 2,999	14,968	\$21,342,992	\$-1,855,904	\$15,276,558	\$20,683,551	\$-60,774
\$ 3,000 - \$ 4,999	10,273	\$41,228,054	\$1,490,687	\$16,161,198	\$30,390,206	\$-6,765
\$ 5,000 - \$ 9,999	28,490	\$215,660,301	\$14,687,809	\$70,919,100	\$145,967,629	\$746,885
\$ 10,000 - \$ 19,999	80,950	\$1,240,525,442	\$107,413,399	\$379,468,076	\$801,350,831	\$15,671,697
\$ 20,000 - \$ 29,999	103,409	\$2,603,537,144	\$229,800,600	\$792,777,274	\$1,824,001,320	\$59,731,649
\$ 30,000 - \$ 39,999	124,271	\$4,361,559,187	\$387,153,772	\$741,847,903	\$3,259,084,390	\$134,951,754
\$ 40,000 - \$ 49,999	123,722	\$5,556,493,454	\$530,389,217	\$816,763,681	\$4,236,127,033	\$196,988,415
\$ 50,000 - \$ 59,999	103,916	\$5,694,551,608	\$594,488,557	\$759,338,556	\$4,352,229,702	\$216,800,047
\$ 60,000 - \$ 74,999	106,488	\$7,116,813,676	\$824,180,421	\$922,442,554	\$5,398,925,478	\$287,579,730
\$ 75,000 - \$ 99,999	88,422	\$7,575,406,683	\$984,118,837	\$926,675,592	\$5,677,336,591	\$325,020,879
\$ 100,000 - \$ 124,999	39,743	\$4,408,882,906	\$641,899,378	\$516,842,796	\$3,254,523,811	\$201,677,435
\$ 125,000 - \$ 149,999	20,268	\$2,760,601,218	\$435,648,610	\$309,366,482	\$2,018,070,210	\$131,489,261
\$ 150,000 - \$ 199,999	19,291	\$3,310,749,178	\$578,133,289	\$352,022,199	\$2,389,067,991	\$162,095,636
\$ 200,000 - \$ 249,999	9,150	\$2,034,685,298	\$393,251,089	\$200,666,186	\$1,444,463,927	\$102,045,722
\$ 250,000 - \$ 499,999	14,048	\$4,742,222,732	\$1,075,898,371	\$412,248,179	\$3,276,214,400	\$237,504,292
\$ 500,000 - \$ 999,999	4,488	\$3,020,839,349	\$781,886,467	\$217,544,660	\$2,025,405,436	\$146,582,502
\$1,000,000 and Over	1,895	\$4,645,674,830	\$1,313,121,970	\$304,538,813	\$3,033,265,169	\$170,329,828
Total	908,465	\$58,547,973,444	\$8,900,279,613	\$7,882,197,547	\$43,189,860,801	\$2,388,058,950

TABLE 12-D**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	41,962	\$-1,011,171,229	\$9,299,505	\$123,820,901	\$571,673	\$-2,211,366
\$ 1 - \$ 2,999	53,531	\$87,899,314	\$287,415	\$79,181,410	\$10,903,546	\$-724,463
\$ 3,000 - \$ 4,999	48,293	\$193,796,539	\$37,574,001	\$108,965,856	\$85,429,692	\$-1,319,600
\$ 5,000 - \$ 9,999	122,468	\$913,763,695	\$18,584,758	\$302,274,059	\$593,930,582	\$-5,195,390
\$ 10,000 - \$ 19,999	196,889	\$2,902,214,991	\$117,375,954	\$536,199,594	\$2,251,316,297	\$15,888,191
\$ 20,000 - \$ 29,999	162,918	\$4,052,762,650	\$246,554,980	\$452,985,542	\$3,355,173,445	\$96,878,171
\$ 30,000 - \$ 39,999	126,382	\$4,384,475,784	\$332,697,935	\$345,951,810	\$3,707,718,355	\$152,869,640
\$ 40,000 - \$ 49,999	78,806	\$3,507,667,165	\$316,062,994	\$213,783,500	\$2,979,036,788	\$143,000,662
\$ 50,000 - \$ 59,999	41,777	\$2,275,228,732	\$235,323,639	\$115,053,298	\$1,925,452,481	\$99,526,829
\$ 60,000 - \$ 74,999	27,656	\$1,833,178,280	\$213,446,943	\$78,702,477	\$1,541,476,432	\$85,286,582
\$ 75,000 - \$ 99,999	14,875	\$1,260,860,287	\$166,093,935	\$44,112,628	\$1,052,890,303	\$62,455,019
\$ 100,000 - \$ 124,999	4,432	\$490,175,295	\$69,253,948	\$13,374,154	\$407,569,233	\$25,948,551
\$ 125,000 - \$ 149,999	1,815	\$246,918,217	\$37,535,822	\$5,363,340	\$205,213,203	\$13,772,069
\$ 150,000 - \$ 199,999	1,569	\$267,386,376	\$40,879,603	\$4,632,168	\$222,576,336	\$15,456,753
\$ 200,000 - \$ 249,999	663	\$146,448,901	\$21,544,232	\$1,892,780	\$123,247,252	\$8,905,963
\$ 250,000 - \$ 499,999	881	\$291,973,636	\$52,349,785	\$2,485,441	\$238,566,852	\$17,522,725
\$ 500,000 - \$ 999,999	225	\$147,243,603	\$25,810,891	\$665,780	\$120,792,605	\$8,805,734
\$1,000,000 and Over	65	\$126,635,679	\$32,373,655	\$223,360	\$94,038,664	\$4,848,805
Total	925,207	\$22,117,457,915	\$1,973,049,995	\$2,429,668,098	\$18,915,903,739	\$741,714,875

TABLE 13-D
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	56,635	\$67,800	\$21,434	\$753,193	\$11,762	\$3,006
\$ 1 - \$ 2,999	68,499	\$51,491	\$16,599	\$624,736	\$4,377	\$155
\$ 3,000 - \$ 4,999	58,566	\$64,461	\$13,683	\$1,227,266	\$3,431	\$881
\$ 5,000 - \$ 9,999	150,958	\$332,958	\$54,571	\$7,004,404	\$33,858	\$38,481
\$ 10,000 - \$ 19,999	277,839	\$1,451,065	\$156,745	\$26,450,887	\$331,547	\$724,870
\$ 20,000 - \$ 29,999	266,327	\$2,101,649	\$156,292	\$21,059,508	\$943,049	\$2,719,518
\$ 30,000 - \$ 39,999	250,653	\$1,507,225	\$140,925	\$8,359,766	\$1,781,949	\$5,720,127
\$ 40,000 - \$ 49,999	202,528	\$289,606	\$63,410	\$1,260,297	\$2,052,094	\$7,551,696
\$ 50,000 - \$ 59,999	145,693	\$0	\$0	\$37,662	\$1,946,063	\$7,508,238
\$ 60,000 - \$ 74,999	134,144	\$0	\$0	\$0	\$2,271,978	\$9,586,793
\$ 75,000 - \$ 99,999	103,297	\$0	\$0	\$0	\$2,201,041	\$11,060,283
\$ 100,000 - \$ 124,999	44,175	\$0	\$0	\$0	\$1,143,301	\$6,464,969
\$ 125,000 - \$ 149,999	22,083	\$0	\$0	\$0	\$647,830	\$4,386,744
\$ 150,000 - \$ 199,999	20,860	\$0	\$0	\$0	\$632,839	\$5,505,243
\$ 200,000 - \$ 249,999	9,813	\$0	\$0	\$0	\$351,173	\$3,518,801
\$ 250,000 - \$ 499,999	14,929	\$0	\$0	\$0	\$579,049	\$9,139,878
\$ 500,000 - \$ 999,999	4,713	\$0	\$0	\$0	\$209,350	\$7,622,167
\$1,000,000 and Over	1,960	\$0	\$0	\$0	\$69,460	\$18,981,640
Total	1,833,672	\$5,866,255	\$623,659	\$66,777,719	\$15,214,151	\$100,533,490

TABLE 13-D (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	56,635	\$593,908	\$11,027	\$0	\$18,875	\$2,201,150
\$ 1 - \$ 2,999	68,499	\$69,001	\$6,817	\$0	\$117	\$91,624
\$ 3,000 - \$ 4,999	58,566	\$54,516	\$5,153	\$0	\$34	\$43,944
\$ 5,000 - \$ 9,999	150,958	\$172,765	\$26,311	\$0	\$8,698	\$297,348
\$ 10,000 - \$ 19,999	277,839	\$407,189	\$91,907	\$0	\$135,352	\$498,043
\$ 20,000 - \$ 29,999	266,327	\$368,674	\$150,558	\$0	\$493,503	\$208,496
\$ 30,000 - \$ 39,999	250,653	\$252,106	\$247,340	\$0	\$812,770	\$208,302
\$ 40,000 - \$ 49,999	202,528	\$229,226	\$271,483	\$0	\$1,087,279	\$262,525
\$ 50,000 - \$ 59,999	145,693	\$178,388	\$203,172	\$0	\$1,259,338	\$179,836
\$ 60,000 - \$ 74,999	134,144	\$190,768	\$164,554	\$0	\$1,888,388	\$226,920
\$ 75,000 - \$ 99,999	103,297	\$188,175	\$93,578	\$0	\$3,113,181	\$888,494
\$ 100,000 - \$ 124,999	44,175	\$131,550	\$35,719	\$0	\$2,642,163	\$545,540
\$ 125,000 - \$ 149,999	22,083	\$73,343	\$12,963	\$0	\$2,183,131	\$400,034
\$ 150,000 - \$ 199,999	20,860	\$145,828	\$9,929	\$0	\$3,674,945	\$1,213,356
\$ 200,000 - \$ 249,999	9,813	\$63,224	\$19,586	\$0	\$2,928,649	\$476,506
\$ 250,000 - \$ 499,999	14,929	\$167,247	\$4,692	\$0	\$11,733,854	\$2,681,787
\$ 500,000 - \$ 999,999	4,713	\$118,114	\$400	\$0	\$12,538,735	\$2,355,157
\$1,000,000 and Over	1,960	\$115,347	\$200	\$0	\$58,335,510	\$10,974,270
Total	1,833,672	\$3,519,369	\$1,355,389	\$0	\$102,854,522	\$23,753,332

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

2016 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	113,716	\$-1,325,916,349	\$277,108,464	\$0	240,989	21,126	\$-4,410,752
\$ 1 - \$ 1,554	46,354	\$181,899,451	\$16,070,783	\$37,508,742	69,068	6,149	\$-1,224,197
\$ 1,554 - \$ 3,108	55,863	\$313,884,384	\$24,731,797	\$131,594,939	82,313	7,697	\$-1,947,073
\$ 3,108 - \$ 6,216	113,205	\$945,975,006	\$68,974,047	\$528,405,841	171,425	20,687	\$-5,483,587
\$ 6,216 - \$13,986	257,454	\$3,733,421,901	\$276,485,863	\$2,564,796,655	388,315	75,622	\$18,115,432
\$ 13,986 - \$23,310	283,701	\$6,924,508,566	\$534,022,328	\$5,290,686,500	395,902	108,544	\$149,624,005
\$ 23,310 - \$31,080	234,401	\$8,022,472,538	\$665,455,984	\$6,367,193,258	302,317	103,323	\$256,148,344
\$ 31,080 - \$46,620	362,216	\$17,297,776,723	\$1,660,960,627	\$13,817,847,649	446,485	200,151	\$663,198,875
\$ 46,620 - \$69,930	222,693	\$15,851,785,779	\$1,851,981,556	\$12,441,220,366	275,703	168,412	\$681,401,039
\$ 69,930 and Over	144,069	\$28,719,623,360	\$5,497,538,159	\$20,926,510,590	195,419	137,138	\$1,374,351,739
Total	1,833,672	\$80,665,431,359	\$10,873,329,608	\$62,105,764,540	2,567,936	848,849	\$3,129,773,825

**TABLE 15-D
RESIDENT PAY RETURNS BY TAXABLE INCOME**

2016 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	389	\$-35,827,664	\$951,538	\$0	706	51	\$394,060
\$ 1 - \$ 1,554	113	\$1,477,152	\$265,826	\$87,263	187	11	\$41,216
\$ 1,554 - \$ 3,108	187	\$1,650,490	\$-21,996	\$450,429	269	10	\$32,097
\$ 3,108 - \$ 6,216	34,277	\$297,478,720	\$27,746,881	\$178,578,558	40,206	149	\$891,203
\$ 6,216 - \$13,986	181,613	\$2,705,257,849	\$257,086,946	\$1,848,085,601	237,689	12,825	\$37,928,232
\$ 13,986 - \$23,310	252,202	\$6,229,618,212	\$529,788,394	\$4,744,912,813	331,691	63,080	\$156,500,877
\$ 23,310 - \$31,080	230,732	\$7,898,560,896	\$659,455,388	\$6,270,147,812	295,962	99,683	\$256,594,966
\$ 31,080 - \$46,620	358,587	\$17,112,010,830	\$1,641,461,849	\$13,678,976,761	441,688	198,391	\$663,567,574
\$ 46,620 - \$69,930	220,025	\$15,646,625,114	\$1,824,493,784	\$12,290,642,309	271,988	167,102	\$681,906,323
\$ 69,930 and Over	141,782	\$28,008,048,586	\$5,346,233,891	\$20,435,497,627	191,533	135,472	\$1,386,301,041
Total	1,419,907	\$77,864,900,185	\$10,287,462,501	\$59,447,379,173	1,811,919	676,774	\$3,184,157,589

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

2016 Taxable Income Brackets	Number	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	113,327	\$-1,290,088,685	\$276,156,926	\$0	240,283	21,075	\$-4,804,812
\$ 1 - \$ 1,554	46,241	\$180,422,299	\$15,804,957	\$37,421,479	68,881	6,138	\$-1,265,413
\$ 1,554 - \$ 3,108	55,676	\$312,233,894	\$24,753,793	\$131,144,510	82,044	7,687	\$-1,979,170
\$ 3,108 - \$ 6,216	78,928	\$648,496,286	\$41,227,166	\$349,827,283	131,219	20,538	\$-6,374,790
\$ 6,216 - \$13,986	75,841	\$1,028,164,052	\$19,398,917	\$716,711,054	150,626	62,797	\$-19,812,800
\$ 13,986 - \$23,310	31,499	\$694,890,354	\$4,233,934	\$545,773,687	64,211	45,464	\$-6,876,872
\$ 23,310 - \$31,080	3,669	\$123,911,642	\$6,000,596	\$97,045,446	6,355	3,640	\$-446,622
\$ 31,080 - \$46,620	3,629	\$185,765,893	\$19,498,778	\$138,870,888	4,797	1,760	\$-368,699
\$ 46,620 - \$69,930	2,668	\$205,160,665	\$27,487,772	\$150,578,057	3,715	1,310	\$-505,284
\$ 69,930 and Over	2,287	\$711,574,774	\$151,304,268	\$491,012,963	3,886	1,666	\$-11,949,302
Total	413,765	\$2,800,531,174	\$585,867,107	\$2,658,385,367	756,017	172,075	\$-54,383,764