



Iowa Department of **REVENUE**

2017 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

2017 RETURNS FILED IN 2018

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INTRODUCTION

In 2018, a total of \$3.5 billion in Iowa individual income tax liability was reported on 1.6 million returns for tax year 2017. The reported tax was based on \$155.4 billion in Iowa net income and \$113.6 billion in net taxable income. This report provides a summary of data obtained from 2017 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 2017 Iowa individual income tax returns.
- Statistical appendices A through D. Appendices A and B provide data aggregated by return, such that information for married taxpayers filing on one return is treated on a combined basis. This convention is employed throughout the narrative portion of this report including charts and tables. Appendices C and D provide data aggregated by taxpayer, with married taxpayers filing separately on one tax return treated as two individual taxpayers for purposes of analysis.
 - *Appendix A – All Returns* provides data for all returns.
 - *Appendix B – Iowa-Resident Returns* provides data for returns filed by Iowa-resident taxpayers only.
 - *Appendix C – All Taxpayers* counts married taxpayers filing separately on one return as separate taxpayers and concerns all Iowa taxpayers.
 - *Appendix D – Iowa-Resident Taxpayers* counts married taxpayers filing separately on one return as separate taxpayers and concerns Iowa-resident taxpayers only.

OVERVIEW OF RELEVANT FEATURES OF TAX LAW – TAX YEAR 2017

The key features of the 2017 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 2017, 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 2017 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 2017 include the following:

- The income tax brackets in the rate schedule and standard deductions were indexed upward by 1.2 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 \$2,000; up from \$1,970 in tax year 2016. For all other filing statuses the standard deduction was \$4,920; up from \$4,860 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 2017, the tax credit was \$0.
- For tax year 2017, Iowa did not adopt federal Internal Revenue Code (IRC) changes regarding the determination of gross income that occurred after January 1, 2015. The only exceptions were with respect to the Iowa Research Activities Tax Credit and the Iowa Solar Energy System Tax Credit, where references to the IRC are to the IRC in effect on January 1, 2016. Note that changes to the IRC contained in the Tax Cuts and Jobs Act passed in 2017 are effective beginning with tax year 2018.
- 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 \$3,239 per beneficiary.
 - Beginning January 1, 2017, contributions to a qualified ABLE savings plan trust were deductible from Iowa individual income tax up to a maximum of \$3,239 per beneficiary.
 - Beginning with tax year 2017, Iowa eliminated the option for taxpayers to designate a contribution of \$1.50 to the Iowa election campaign fund.

Filing Requirements

For 2017, 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 and calculate tax on a joint basis.
- 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 must report non-Iowa-source income but are entitled to a credit for the amount of tax based on income earned outside of Iowa.

Net Income

Iowa net income is also referred to as adjusted gross income, or AGI, in this report. Net income equals gross income less certain adjustments, some of which are the same as those allowed for federal purposes. In 2017, these included adjustments for moving expenses, one half of the self-employment tax, and student loan interest payments. Also in 2017, 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 2017:

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 \$2,000 for single filers and for each married individual filing separately; a standard deduction of \$4,920 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 2017 Iowa returns was subject to the following rates and tax brackets (see Table 1):

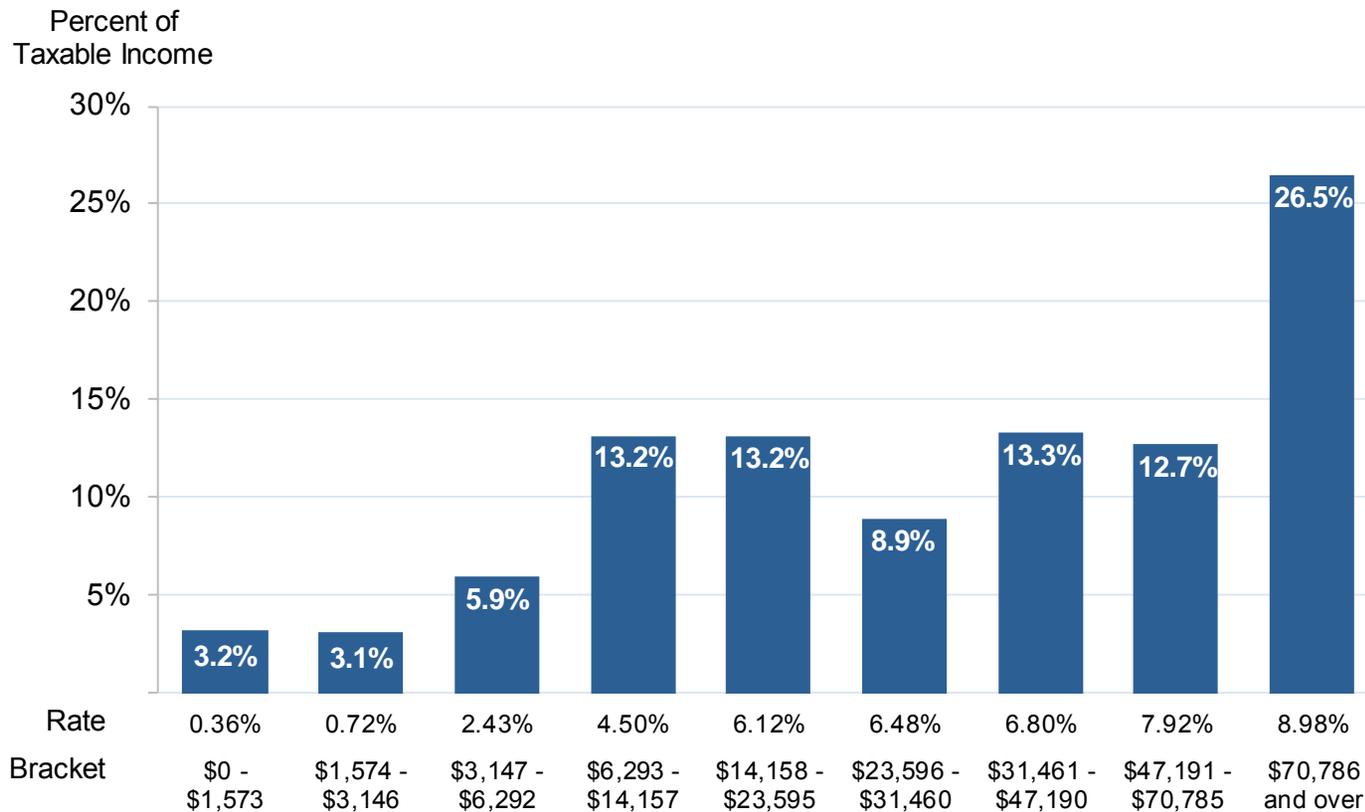
Table 1. Iowa 2017 Tax Rate Schedule

Rate	Taxable Income			
0.36%	over	\$0	but not over	\$1,573
0.72%	over	\$1,573	but not over	\$3,146
2.43%	over	\$3,146	but not over	\$6,292
4.50%	over	\$6,292	but not over	\$14,157
6.12%	over	\$14,157	but not over	\$23,595
6.48%	over	\$23,595	but not over	\$31,460
6.80%	over	\$31,460	but not over	\$47,190
7.92%	over	\$47,190	but not over	\$70,785
8.98%	over	\$70,785		

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 2017 taxable income of Iowa residents within each bracket and its associated statutory tax rate. For example, the first \$1,573 of taxable income comprises 3.2 percent of total taxable income reported on returns filed by Iowa-resident taxpayers; this amount was taxed at 0.36 percent in 2017. The State's highest marginal tax rate, 8.98 percent, was applicable to 26.5 percent of total taxable income of Iowa residents; in other words, just under three quarters of Iowa residents' taxable income, or 73.5 percent, was subject to a marginal rate of 7.92 percent or lower.

Figure 1. Tax Year 2017 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 2017:

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/Part-Year Resident Credit

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. In 2017, the nonresident/part-year resident credit was claimed on 159,215 returns and totaled \$3.67 billion.

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. In 2017, out-of-state credit claims totaled \$111.7 million on 74,313 returns.

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 2017 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, who are nonresident taxpayers on whose behalf an S corporation or limited liability company files a joint return 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

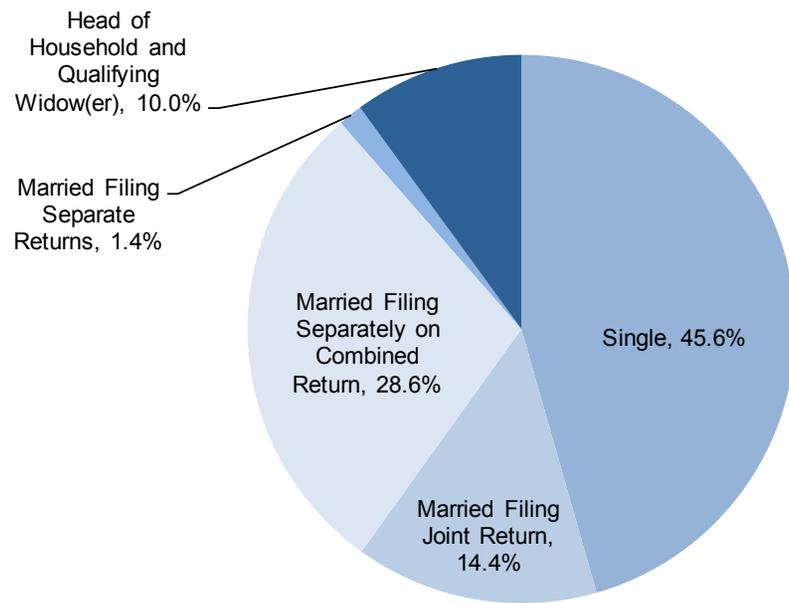
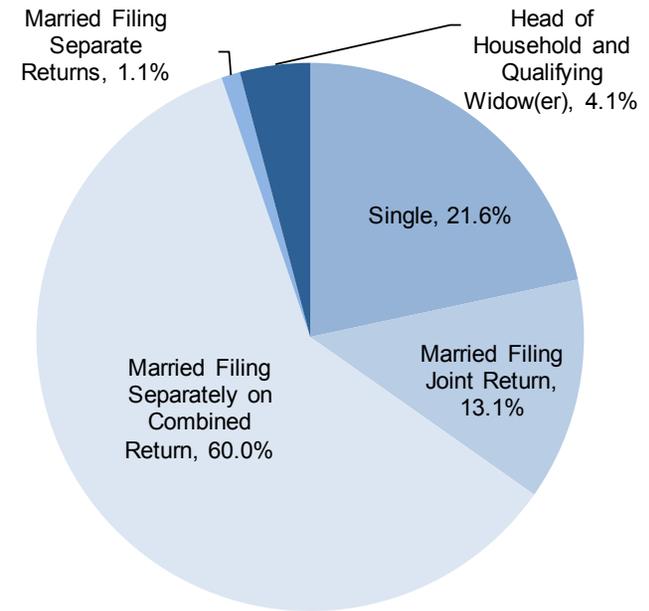


Figure 2B. Percentage of Tax Liability by Filing Status



Standard/Itemized Deductions	Taxpayers whose deductions were not more than the Iowa standard deduction accounted for 56.5 of returns; the remaining 43.4 percent of returns were filed by taxpayers who itemized deductions and whose deductions exceeded the standard deduction amount.
Federal Tax Deduction	For the 2017 tax year, a total of \$24.2 billion in net federal taxes were deducted from net income compared to \$23.6 billion in tax year 2016.
Additional Taxes	<p>The special tax on lump sum distributions of pensions was reported on 151 returns, totaling \$65,741.</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 25,993 returns and totaled \$10.0 million.</p> <p>School District Surtax collections increased somewhat from the prior year. Of Iowa's 333 school districts in 2017, 280 imposed the surtax, receiving \$106.4 million in revenue from this State-collected source of revenue. In 2016, 282 districts imposed the surtax and received \$104.7 million. One county, Appanoose, imposed a local surtax to fund emergency medical services; it received \$77,818 from this surtax in 2017.</p>
Tax Credits	Excluding the exemption credits, the nonresident/part-year resident credits, and the out-of-state tax credit, \$229.7 million in tax credits were claimed on 2017 returns, compared with \$237.5 million in 2016. Table 2 documents the utilization of those tax credits claimed directly on the 2017 IA 1040 return; other tax credits claimed on the IA 148 Tax Credits Schedule are discussed briefly in Note 1.
Check-offs	The tax form allows taxpayers to make charitable contributions using four checkoffs; donations to these checkoffs increase taxpayers' liability. In 2017, there were 22,007 contributions to these checkoff programs for a total of \$367,365. In 2016, there were 22,613 contributions to these programs for \$361,209 (see Table 2).

Table 2. Additional Taxes, Credits, and Check-Off Programs for 2017

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2017</u>
Additional Taxes			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distributions of pensions.	151 Returns \$65,741
Iowa Alternative Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that the alternative minimum tax exceeds regular tax.	25,993 Returns \$10.0 Million
School District Surtax	1976	Up to 20% of State income tax in authorizing districts.	672,818 Returns in 280 School Districts \$106.4 Million
Emergency Medical Services Surtax	1992	Up to 1% of State income tax in authorizing counties.	5,306 Returns in 1 County (Appanoose) \$77,818
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 tax credit of \$250 for each dependent.	116,707 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 tax credit is prorated to the number of months of service in the year.	13,412 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 2017, 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 2017

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2017</u>
Refundable Tax Credits (see Note 1)			
Fuel Tax Credit	1975	Credit for motor vehicle fuel tax paid on fuel used for exempt purposes.	18,249 Returns \$3.4 Million
Child and Dependent Care Tax Credit	1977	Sliding scale from 30% to 75% of federal Child and Dependent Care Tax Credit for households with income less than \$45,000. The credit may not be taken if the Early Childhood Development Tax Credit is claimed.	21,335 Returns \$6.1 Million
Earned Income Tax Credit (EITC)	1990	15% of federal Earned Income Tax Credit in 2017, with eligibility based on income, marital status, and number of dependents.	208,493 Returns \$68.7 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.	4,216 Returns \$0.7 Million
Check-Offs			
Fish and Wildlife Check-off	1982	Taxpayers may contribute \$1 or more of their own money to the Fish/Wildlife Protection Fund	7,615 Returns \$148,200
State Fair Check-off	1993	Taxpayers may contribute \$1 or more of their own money to the State Fairgrounds Renovation Fund.	4,407 Returns \$65,137
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.	4,690 Returns \$72,001

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2017</u>
Child Abuse Prevention Check-off	2008	Taxpayers may contribute \$1 or more of their own money to the Child Abuse Prevention Fund.	5,295 Returns \$82,027

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 2017 Iowa 1040 tax form. For 2017, total other nonrefundable credits of \$103.1 million were claimed on 20,619 returns; other refundable credits were claimed on 3,685 returns and totaled \$31.1 million. Additional information on 2017 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.

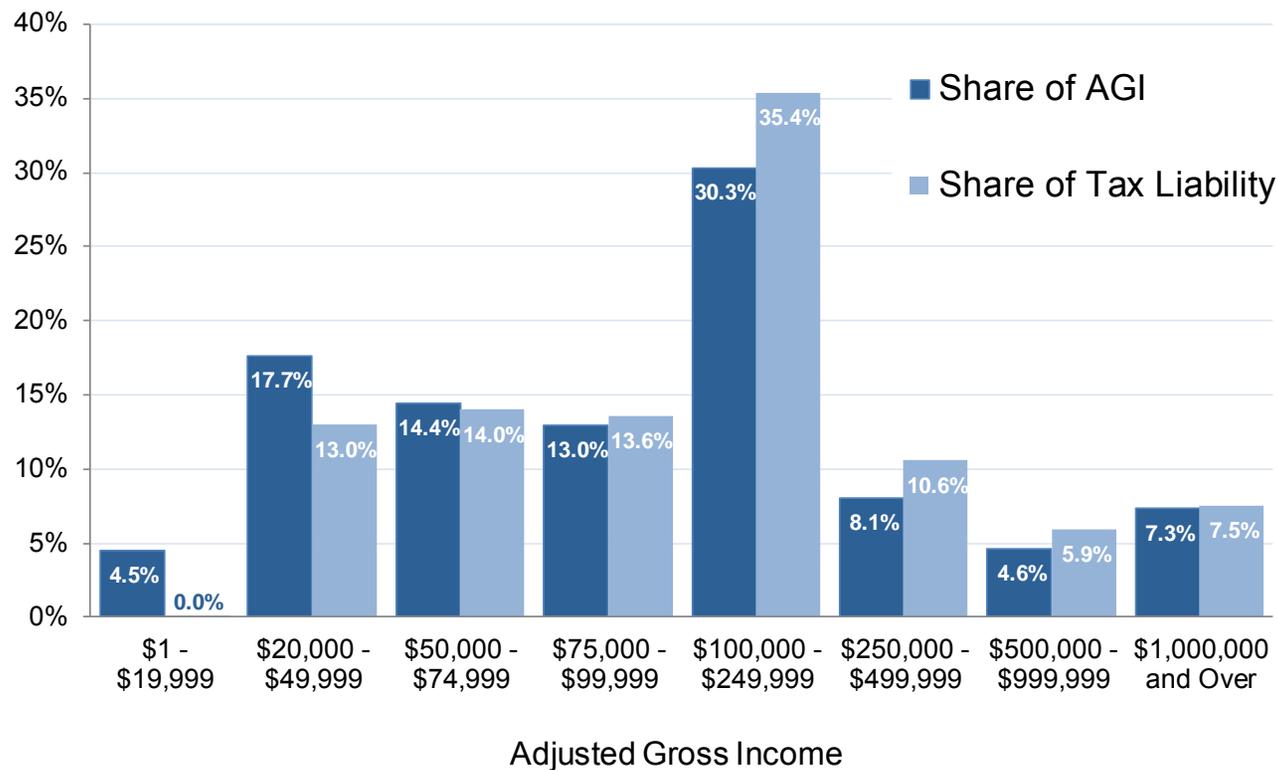
Table 3 presents tax liability by adjusted gross income both for all taxpayers and for Iowa-resident taxpayers only. Note that, for both groups, adjusted gross income represents income from all sources, whether within Iowa or outside of the state, after adjustments. Meanwhile, tax liability represents 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	-\$3,815.7	-\$6.9	N/A	-\$1,906.5	-\$5.9	N/A
\$1 - \$19,999	\$4,241.0	\$0.6	0.02%	\$3,888.6	\$0.2	0.00%
\$20,000 - \$49,999	\$16,559.4	\$445.6	2.69%	\$15,144.2	\$427.7	2.82%
\$50,000 - \$74,999	\$13,819.1	\$479.9	3.47%	\$12,371.5	\$461.1	3.73%
\$75,000 - \$99,999	\$12,622.2	\$464.9	3.68%	\$11,140.3	\$447.3	4.01%
\$100,000 - \$249,999	\$31,171.2	\$1,213.2	3.89%	\$26,014.1	\$1,163.2	4.47%
\$250,000 - \$499,999	\$10,528.6	\$373.0	3.54%	\$6,930.3	\$347.6	5.02%
\$500,000 - \$999,999	\$7,903.1	\$214.4	2.71%	\$3,987.6	\$195.3	4.90%
\$1,000,000 - And Over	\$62,391.6	\$299.0	0.48%	\$6,291.7	\$247.9	3.94%
Total	\$155,420.8	\$3,483.8	2.24%	\$83,861.9	\$3,284.3	3.92%

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 other income groups the situation is reversed, although for taxpayers with AGI of \$1 million or more the respective percentages are nearly equal. The share of tax liability and the share of AGI are most disproportionate for those taxpayers with income of at least \$100,000 but less than \$250,000; this group's share of tax liability exceeds its share of AGI by 5 percentage points. This group also accounts 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.

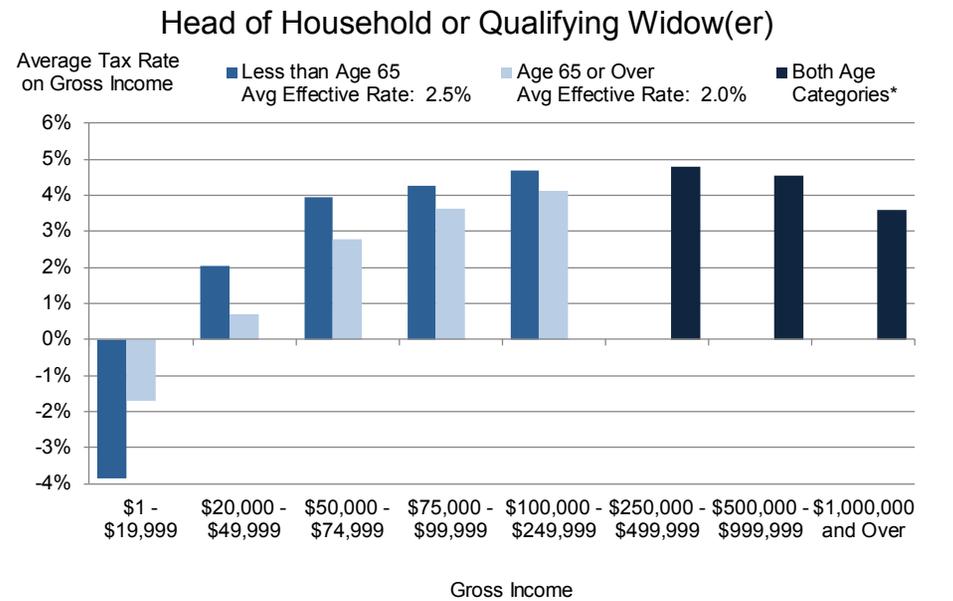
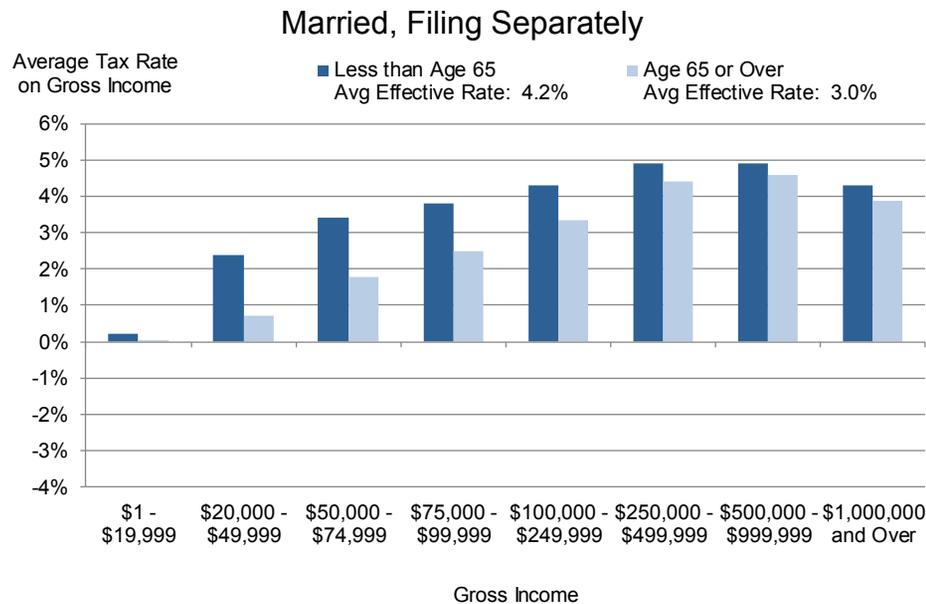
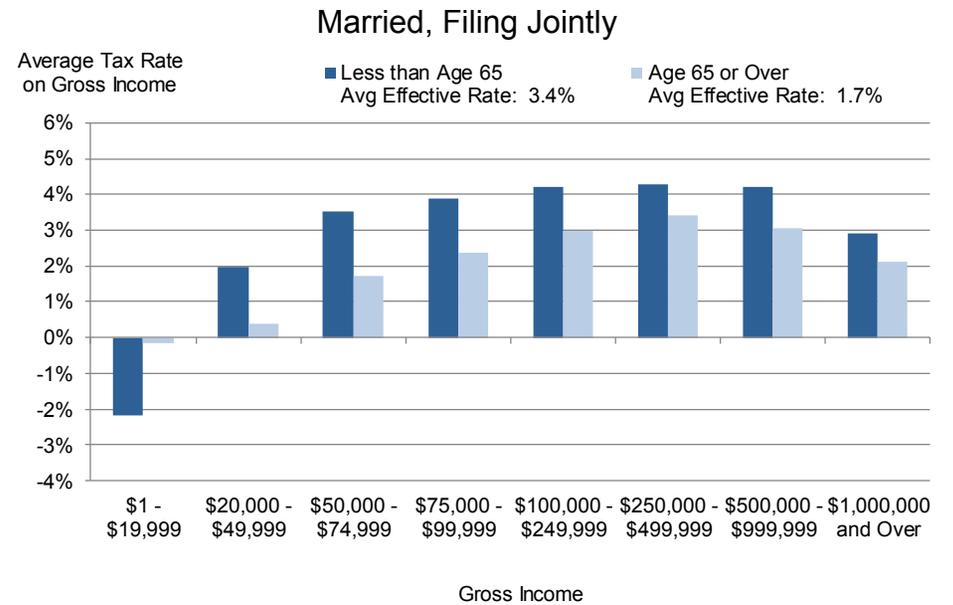
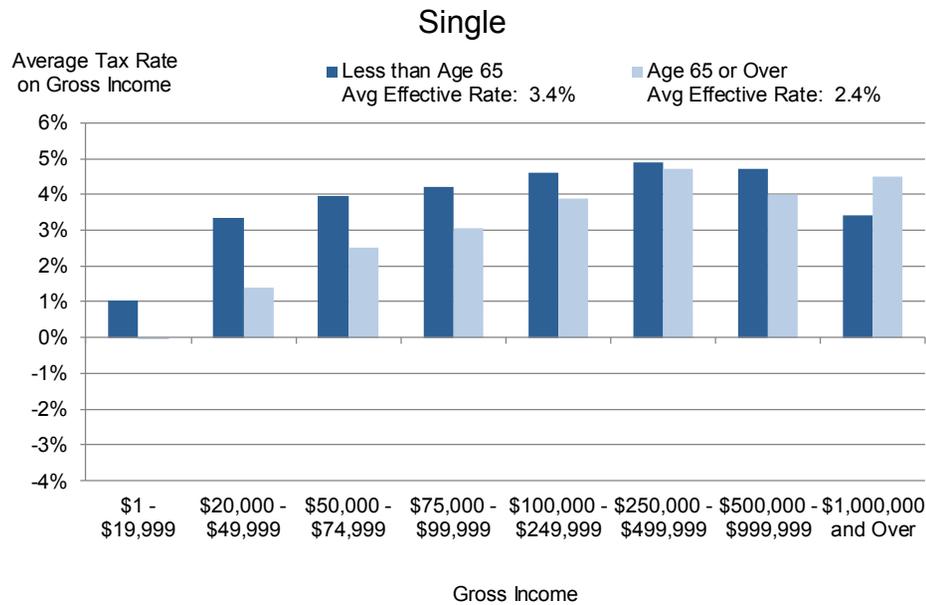
EFFECTIVE TAX RATES

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 2017 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 tax 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 2017 did not experience the highest average effective rates. Figure 4 shows that the distribution of average effective rates by gross income is somewhat bell-shaped across all filing statuses. For most filing statuses and age groups, taxpayers with gross income between \$250,000 and \$499,999 experienced the highest average effective tax rates and taxpayers with incomes between \$100,000 and \$249,000 or between \$500,000 and \$1 million experienced the next-highest average effective tax rates. Among married taxpayers below age 65, whether filing separately or jointly, the highest average effective tax rates included 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 2017 Iowa Individual Income Tax Average Effective Rates by Filing Status for Resident Filers



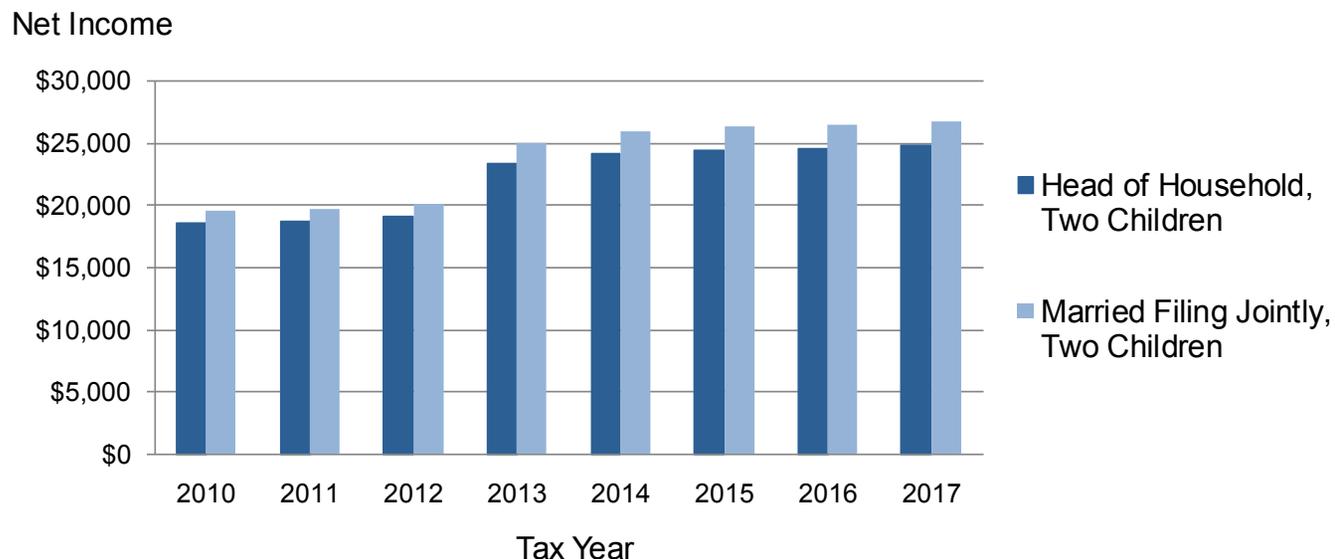
* Age groups are combined for categories with small numbers of filers.

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 2017. 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 2017, the income level at which a household of three incurred its first dollar of Iowa individual income tax liability was \$24,819; for a household of four it was \$26,722.

Figure 5. Net Income at which First Dollar of Iowa Individual Income Tax is Collected, Tax Years 2010 through 2017

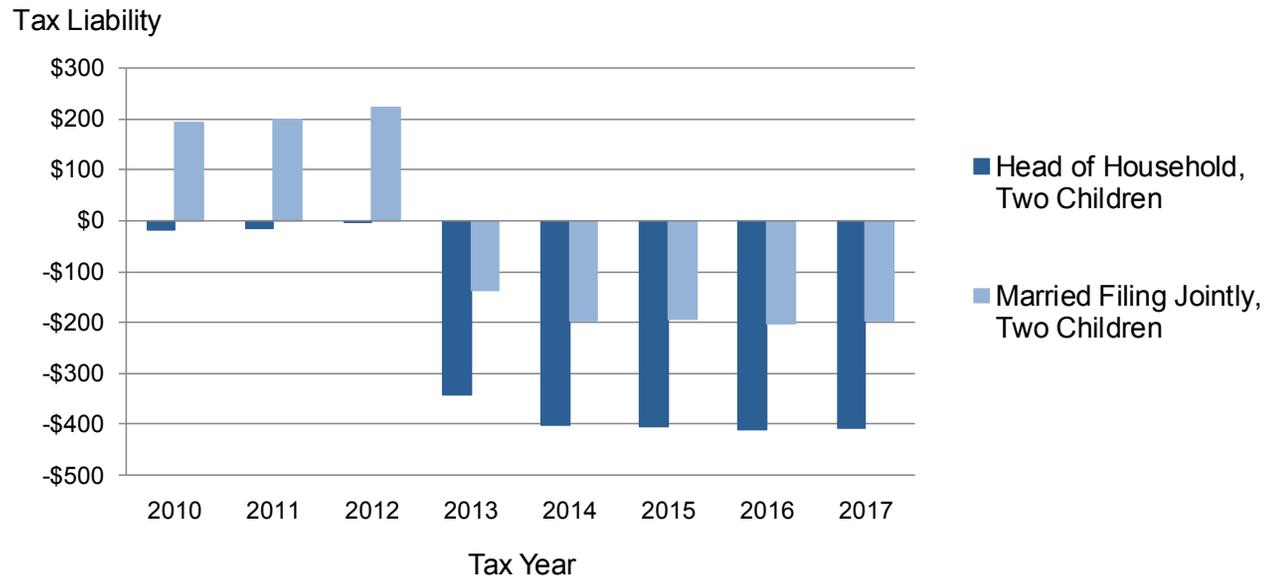


Note: Figure reflects assumptions specified for taxpayers filing married jointly or head of household with two children.

Figure 6 also presents data for tax years 2010 through 2017. 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 eight 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 year 2013 and the large but much less dramatic decrease in 2014 reflect the changes in the Iowa EITC described above. In 2017, the poverty threshold for a household of three was \$20,420; given the assumptions used for this analysis, such a household had an Iowa income tax liability of -\$407. A household of four with net income at the poverty threshold in 2017, or \$24,600, would have Iowa income tax liability of -\$196.

Figure 6. Estimated Iowa Income Tax Liability at Poverty Threshold, Tax Years 2010 through 2017



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 their 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. The sharp increases in 2012 were the result of two main factors. In part, they reflected economic circumstances, including a rise in incomes after a period marked by recession and weak growth; they also reflected a shift of reported income from 2013 into 2012, owing to increases in federal tax liability that were pending the start of 2013. Mirroring the 2012 increases, and at least partly a result of the shift of reported income into that year, AGI, net taxable income, and tax liability decreased in 2013. 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, measures followed a similar pattern for Iowa-resident taxpayers, although the magnitudes of year-to-year changes were much lower.

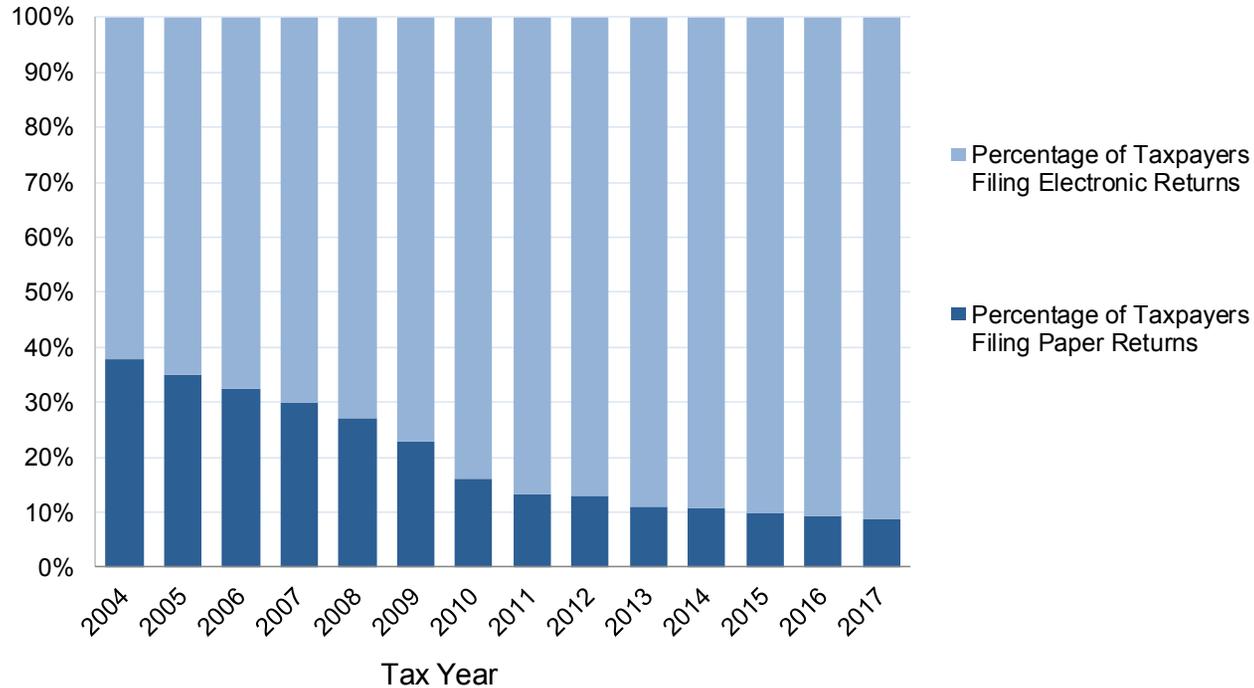
Between 2016 and 2017, aggregate AGI and taxable income for all taxpayers increased markedly, after decreasing somewhat in the prior year. Among Iowa-resident taxpayers only, AGI and taxable income also increased, though less dramatically. For all taxpayers, tax liability increased 4.1% in 2017; for Iowa resident taxpayers tax liability increased 4.9%.

Table 4. Historical Iowa Individual Income Tax Statistics

Tax Year	Number of Returns (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%
2017	1.61	0.2%	155.42	9.2%	113.55	9.7%	3.48	4.1%
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%
2017	1.43	0.4%	83.86	4.0%	64.52	3.9%	3.28	4.9%

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 below 9 percent. Based on a recent analysis by the Iowa Department of Revenue, the average cost of processing each paper return was ten times greater than the cost of processing each electronic return.

Figure 7. Percentage of Tax 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
- Married, filing separately on a single return
- Married, filing separately on separate returns

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, Workforce Housing Investment Tax Credit, Endow Iowa Tax Credit, School Tuition Organization Tax Credit, Wind Energy Production Tax Credit, Renewable Energy 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, Geothermal 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 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, 2019). 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 2018.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2018 THROUGH DECEMBER 31, 2018

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amount
4,201	\$19,373,480	\$1,493,056	\$5,812,722	\$26,679,258

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	48,804	\$-3,815,679,973	\$17,534,536	117,727	10,530	\$-6,852,951
\$ 1 - \$ 2,999	52,331	\$87,077,333	\$10,758,412	81,567	6,093	\$-722,222
\$ 3,000 - \$ 4,999	47,038	\$188,677,385	\$79,151,752	69,229	6,296	\$-1,188,862
\$ 5,000 - \$ 9,999	119,692	\$893,107,975	\$557,827,562	182,642	23,360	\$-5,259,008
\$ 10,000 - \$ 19,999	206,883	\$3,072,185,209	\$2,206,018,214	346,693	81,208	\$7,807,984
\$ 20,000 - \$ 29,999	188,232	\$4,695,485,180	\$3,552,398,945	316,027	90,023	\$86,981,772
\$ 30,000 - \$ 39,999	166,897	\$5,817,191,671	\$4,512,204,314	279,006	86,999	\$162,124,539
\$ 40,000 - \$ 49,999	134,985	\$6,046,768,844	\$4,708,612,679	230,642	75,424	\$196,533,418
\$ 50,000 - \$ 59,999	103,684	\$5,683,029,239	\$4,412,444,420	187,219	65,528	\$193,946,306
\$ 60,000 - \$ 74,999	121,111	\$8,136,072,233	\$6,330,321,118	232,766	91,144	\$285,909,459
\$ 75,000 - \$ 99,999	145,603	\$12,622,194,649	\$9,872,808,942	294,737	131,902	\$464,945,719
\$ 100,000 - \$ 124,999	92,569	\$10,314,599,093	\$8,002,924,853	192,241	96,431	\$396,661,001
\$ 125,000 - \$ 149,999	53,168	\$7,246,342,715	\$5,508,809,109	112,065	58,857	\$283,455,060
\$ 150,000 - \$ 199,999	50,879	\$8,708,274,172	\$6,463,612,294	109,281	56,795	\$343,791,382
\$ 200,000 - \$ 249,999	22,087	\$4,902,029,405	\$3,558,074,338	48,459	23,725	\$189,313,946
\$ 250,000 - \$ 499,999	31,069	\$10,528,646,062	\$7,312,942,081	69,274	32,066	\$372,978,390
\$ 500,000 - \$ 999,999	11,539	\$7,903,139,962	\$5,210,833,793	26,117	11,645	\$214,380,702
\$1,000,000 and Over	9,330	\$62,391,641,406	\$41,234,339,636	21,730	8,419	\$298,971,444
Total	1,605,901	\$155,420,782,560	\$113,551,616,998	2,917,422	956,445	\$3,483,778,079

**TABLE 2-A
TOTAL PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	72	\$-25,020,925	\$1,355,490	156	36	\$197,441
\$ 1 - \$ 2,999	23	\$46,953	\$115,786	73	5	\$2,081
\$ 3,000 - \$ 4,999	43	\$174,989	\$254,387	137	1	\$1,816
\$ 5,000 - \$ 9,999	32,160	\$266,900,709	\$192,136,507	32,508	141	\$1,453,947
\$ 10,000 - \$ 19,999	119,409	\$1,801,704,354	\$1,391,162,074	144,978	5,778	\$31,775,718
\$ 20,000 - \$ 29,999	153,897	\$3,879,739,170	\$3,031,673,199	237,802	44,250	\$93,076,295
\$ 30,000 - \$ 39,999	159,131	\$5,551,338,711	\$4,379,662,200	261,820	80,972	\$162,634,372
\$ 40,000 - \$ 49,999	130,519	\$5,847,168,602	\$4,604,719,504	221,049	73,362	\$196,779,677
\$ 50,000 - \$ 59,999	100,499	\$5,508,755,392	\$4,317,317,252	180,461	64,202	\$194,110,729
\$ 60,000 - \$ 74,999	117,548	\$7,896,991,748	\$6,186,089,392	225,268	89,261	\$286,604,732
\$ 75,000 - \$ 99,999	141,650	\$12,279,073,508	\$9,648,267,358	286,250	129,441	\$465,731,183
\$ 100,000 - \$ 124,999	89,981	\$10,026,282,583	\$7,809,363,323	186,531	94,590	\$397,669,589
\$ 125,000 - \$ 149,999	51,399	\$7,004,578,546	\$5,340,145,009	108,089	57,448	\$283,513,255
\$ 150,000 - \$ 199,999	48,634	\$8,319,905,695	\$6,207,126,969	104,228	54,793	\$344,245,771
\$ 200,000 - \$ 249,999	20,687	\$4,588,534,074	\$3,350,023,215	45,240	22,580	\$192,152,362
\$ 250,000 - \$ 499,999	28,104	\$9,493,617,461	\$6,657,877,347	62,426	29,304	\$374,179,116
\$ 500,000 - \$ 999,999	9,756	\$6,658,417,655	\$4,449,642,178	21,905	10,019	\$216,415,706
\$1,000,000 and Over	6,870	\$32,621,837,006	\$21,007,379,401	15,895	6,197	\$304,397,558
Total	1,210,382	\$121,720,046,231	\$88,574,310,591	2,134,816	762,380	\$3,544,941,348

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	48,732	\$-3,790,659,048	\$16,179,046	117,571	10,494	\$-7,050,392
\$ 1 - \$ 2,999	52,308	\$87,030,380	\$10,642,626	81,494	6,088	\$-724,303
\$ 3,000 - \$ 4,999	46,995	\$188,502,396	\$78,897,365	69,092	6,295	\$-1,190,678
\$ 5,000 - \$ 9,999	87,532	\$626,207,266	\$365,691,055	150,134	23,219	\$-6,712,955
\$ 10,000 - \$ 19,999	87,474	\$1,270,480,855	\$814,856,140	201,715	75,430	\$-23,967,734
\$ 20,000 - \$ 29,999	34,335	\$815,746,010	\$520,725,746	78,225	45,773	\$-6,094,523
\$ 30,000 - \$ 39,999	7,766	\$265,852,960	\$132,542,114	17,186	6,027	\$-509,833
\$ 40,000 - \$ 49,999	4,466	\$199,600,242	\$103,893,175	9,593	2,062	\$-246,259
\$ 50,000 - \$ 59,999	3,185	\$174,273,847	\$95,127,168	6,758	1,326	\$-164,423
\$ 60,000 - \$ 74,999	3,563	\$239,080,485	\$144,231,726	7,498	1,883	\$-695,273
\$ 75,000 - \$ 99,999	3,953	\$343,121,141	\$224,541,584	8,487	2,461	\$-785,464
\$ 100,000 - \$ 124,999	2,588	\$288,316,510	\$193,561,530	5,710	1,841	\$-1,008,588
\$ 125,000 - \$ 149,999	1,769	\$241,764,169	\$168,664,100	3,976	1,409	\$-58,195
\$ 150,000 - \$ 199,999	2,245	\$388,368,477	\$256,485,325	5,053	2,002	\$-454,389
\$ 200,000 - \$ 249,999	1,400	\$313,495,331	\$208,051,123	3,219	1,145	\$-2,838,416
\$ 250,000 - \$ 499,999	2,965	\$1,035,028,601	\$655,064,734	6,848	2,762	\$-1,200,726
\$ 500,000 - \$ 999,999	1,783	\$1,244,722,307	\$761,191,615	4,212	1,626	\$-2,035,004
\$1,000,000 and Over	2,460	\$29,769,804,400	\$20,226,960,235	5,835	2,222	\$-5,426,114
Total	395,519	\$33,700,736,329	\$24,977,306,407	782,606	194,065	\$-61,163,269

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	31,486	\$259,710,153	\$187,748,488	31,553	68	\$1,440,530
\$ 10,000 - \$ 19,999	108,927	\$1,625,081,657	\$1,273,046,208	117,651	3,859	\$29,858,326
\$ 20,000 - \$ 29,999	125,130	\$3,146,737,692	\$2,518,873,939	160,059	33,109	\$81,034,317
\$ 30,000 - \$ 39,999	116,492	\$4,053,504,291	\$3,260,831,783	154,249	47,074	\$129,581,954
\$ 40,000 - \$ 49,999	84,268	\$3,764,120,437	\$3,000,734,757	109,533	30,809	\$137,214,460
\$ 50,000 - \$ 59,999	53,142	\$2,902,471,319	\$2,271,991,243	69,537	18,753	\$110,141,728
\$ 60,000 - \$ 74,999	43,747	\$2,915,663,917	\$2,224,445,802	58,297	15,341	\$113,205,879
\$ 75,000 - \$ 99,999	29,485	\$2,513,216,266	\$1,863,236,322	40,123	9,413	\$99,239,135
\$ 100,000 - \$ 124,999	11,102	\$1,229,092,667	\$893,585,815	15,640	3,241	\$50,089,025
\$ 125,000 - \$ 149,999	5,159	\$702,452,597	\$503,491,384	7,519	1,509	\$28,988,072
\$ 150,000 - \$ 199,999	4,624	\$792,450,162	\$564,289,205	6,832	1,252	\$32,834,373
\$ 200,000 - \$ 249,999	2,110	\$469,769,860	\$335,791,646	3,117	566	\$19,304,162
\$ 250,000 - \$ 499,999	3,280	\$1,112,899,531	\$767,840,570	4,843	797	\$42,375,140
\$ 500,000 - \$ 999,999	1,098	\$750,158,445	\$499,720,100	1,625	263	\$23,116,397
\$1,000,000 And Over	897	\$3,799,832,878	\$2,353,991,147	1,317	192	\$32,038,566
Total	620,947	\$30,037,161,872	\$22,519,618,409	781,895	166,246	\$930,462,064

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	23,560	\$-810,506,367	\$326,218	36,509	1,600	\$-409,163
\$ 1 - \$ 2,999	43,909	\$74,621,255	\$8,848,881	53,916	4,053	\$-452,543
\$ 3,000 - \$ 4,999	41,141	\$165,058,449	\$76,304,340	49,622	4,899	\$-964,731
\$ 5,000 - \$ 9,999	71,839	\$507,936,810	\$320,430,467	97,739	18,727	\$-5,730,596
\$ 10,000 - \$ 19,999	58,670	\$852,913,527	\$591,417,043	109,589	59,246	\$-19,868,367
\$ 20,000 - \$ 29,999	19,747	\$462,236,927	\$309,630,544	36,758	28,552	\$-3,744,630
\$ 30,000 - \$ 39,999	3,823	\$131,253,875	\$68,323,458	6,106	1,908	\$-145,868
\$ 40,000 - \$ 49,999	2,308	\$102,953,367	\$57,382,020	3,428	519	\$-22,972
\$ 50,000 - \$ 59,999	1,591	\$86,944,730	\$49,071,584	2,272	284	\$-25,118
\$ 60,000 - \$ 74,999	1,552	\$103,797,741	\$60,907,842	2,194	278	\$-301,567
\$ 75,000 - \$ 99,999	1,261	\$108,115,938	\$67,152,683	1,778	245	\$-113,889
\$ 100,000 - \$ 124,999	569	\$63,211,007	\$40,168,223	800	88	\$-13,987
\$ 125,000 - \$ 149,999	321	\$43,836,204	\$27,248,952	459	87	\$-212
\$ 150,000 - \$ 199,999	386	\$66,557,863	\$39,701,865	562	75	\$-39,043
\$ 200,000 - \$ 249,999	215	\$48,343,109	\$30,354,227	318	31	\$-35,080
\$ 250,000 - \$ 499,999	416	\$143,484,890	\$87,878,791	621	101	\$-19,445
\$ 500,000 - \$ 999,999	231	\$158,799,304	\$92,828,619	343	46	\$-137,127
\$1,000,000 and Over	334	\$3,455,792,983	\$2,471,262,605	495	86	\$-287,201
Total	271,873	\$5,765,351,612	\$4,399,238,362	403,509	120,825	\$-32,311,539

TABLE 6-A
TOTAL MARRIED JOINT PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	40	\$-21,496,202	\$690,538	105	27	\$94,023
\$ 10,000 - \$ 19,999	5,052	\$87,564,937	\$54,073,821	14,953	923	\$767,557
\$ 20,000 - \$ 29,999	14,563	\$370,474,590	\$255,099,415	40,287	7,386	\$5,884,024
\$ 30,000 - \$ 39,999	19,642	\$686,829,864	\$512,730,199	49,878	20,006	\$15,782,270
\$ 40,000 - \$ 49,999	17,019	\$762,493,329	\$582,198,581	41,298	19,521	\$23,562,428
\$ 50,000 - \$ 59,999	13,228	\$724,548,698	\$555,128,821	31,635	15,338	\$24,900,540
\$ 60,000 - \$ 74,999	14,790	\$991,213,469	\$755,773,255	34,846	17,111	\$35,743,324
\$ 75,000 - \$ 99,999	15,370	\$1,325,428,285	\$997,073,453	35,788	18,002	\$48,658,521
\$ 100,000 - \$ 124,999	8,781	\$977,864,792	\$719,326,561	20,477	10,505	\$35,755,258
\$ 125,000 - \$ 149,999	5,143	\$702,033,253	\$504,224,091	12,138	6,049	\$24,952,729
\$ 150,000 - \$ 199,999	5,707	\$983,255,742	\$693,611,069	13,723	6,611	\$34,175,975
\$ 200,000 - \$ 249,999	3,062	\$680,510,702	\$468,451,054	7,460	3,522	\$22,902,529
\$ 250,000 - \$ 499,999	5,695	\$1,968,628,189	\$1,320,533,530	13,720	6,952	\$60,663,009
\$ 500,000 - \$ 999,999	2,746	\$1,896,153,078	\$1,231,615,620	6,566	3,446	\$45,454,095
\$1,000,000 And Over	2,610	\$15,601,303,456	\$10,079,190,953	6,475	2,796	\$98,212,034
Total	133,448	\$27,736,806,182	\$18,729,720,961	329,349	138,195	\$477,508,316

**TABLE 7-A
TOTAL MARRIED JOINT NO-PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	22,704	\$-2,372,006,513	\$3,309,362	74,611	8,346	\$-6,588,130
\$ 1 - \$ 2,999	6,883	\$10,163,324	\$149,351	23,293	1,770	\$-248,674
\$ 3,000 - \$ 4,999	4,768	\$19,075,327	\$81,555	16,346	1,216	\$-201,208
\$ 5,000 - \$ 9,999	12,883	\$97,199,483	\$30,664,476	43,315	3,896	\$-885,921
\$ 10,000 - \$ 19,999	23,140	\$334,085,870	\$173,093,395	73,855	13,387	\$-3,419,995
\$ 20,000 - \$ 29,999	10,468	\$252,060,594	\$145,813,195	30,405	11,916	\$-1,538,773
\$ 30,000 - \$ 39,999	2,374	\$81,081,095	\$32,319,123	7,063	2,028	\$-184,048
\$ 40,000 - \$ 49,999	1,347	\$60,334,119	\$24,884,153	4,060	893	\$-167,402
\$ 50,000 - \$ 59,999	1,013	\$55,434,026	\$25,461,845	2,972	659	\$-83,457
\$ 60,000 - \$ 74,999	1,204	\$80,860,837	\$44,663,318	3,314	913	\$-147,440
\$ 75,000 - \$ 99,999	1,543	\$134,407,133	\$81,217,184	4,023	1,245	\$-354,107
\$ 100,000 - \$ 124,999	1,180	\$131,467,502	\$81,919,777	2,954	1,022	\$-938,590
\$ 125,000 - \$ 149,999	840	\$114,960,123	\$77,761,349	2,101	739	\$-23,742
\$ 150,000 - \$ 199,999	1,190	\$205,871,378	\$128,532,150	2,936	1,179	\$-202,723
\$ 200,000 - \$ 249,999	773	\$173,047,747	\$108,892,828	1,938	743	\$-169,709
\$ 250,000 - \$ 499,999	1,849	\$649,186,533	\$389,496,678	4,583	1,925	\$-184,438
\$ 500,000 - \$ 999,999	1,172	\$824,156,904	\$487,554,720	2,950	1,218	\$-1,416,626
\$1,000,000 and Over	1,734	\$21,510,591,262	\$14,462,469,574	4,441	1,802	\$-3,977,591
Total	97,065	\$22,361,976,744	\$16,298,284,033	305,160	54,897	\$-20,732,574

**TABLE 8-A
TOTAL MARRIED SEPARATE PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	30	\$-1,862,843	\$802,988	73	14	\$80,180
\$ 1 - \$ 2,999	20	\$42,706	\$114,400	63	2	\$656
\$ 3,000 - \$ 4,999	39	\$158,812	\$232,764	130	1	\$1,487
\$ 5,000 - \$ 9,999	683	\$5,549,100	\$4,272,992	950	71	\$38,409
\$ 10,000 - \$ 19,999	5,430	\$89,057,760	\$64,042,045	12,374	996	\$1,149,835
\$ 20,000 - \$ 29,999	14,204	\$362,526,888	\$257,699,845	37,456	3,755	\$6,157,954
\$ 30,000 - \$ 39,999	22,997	\$811,004,556	\$606,100,218	57,693	13,892	\$17,270,148
\$ 40,000 - \$ 49,999	29,232	\$1,320,554,836	\$1,021,786,166	70,218	23,032	\$36,002,789
\$ 50,000 - \$ 59,999	34,129	\$1,881,735,375	\$1,490,197,188	79,289	30,111	\$59,068,461
\$ 60,000 - \$ 74,999	59,011	\$3,990,114,362	\$3,205,870,335	132,125	56,809	\$137,655,529
\$ 75,000 - \$ 99,999	96,795	\$8,440,428,957	\$6,787,957,583	210,339	102,026	\$317,833,527
\$ 100,000 - \$ 124,999	70,098	\$7,819,325,124	\$6,196,450,947	150,414	80,844	\$311,825,306
\$ 125,000 - \$ 149,999	41,097	\$5,600,092,696	\$4,332,429,534	88,432	49,890	\$229,572,454
\$ 150,000 - \$ 199,999	38,303	\$6,544,199,791	\$4,949,226,695	83,673	46,930	\$277,235,423
\$ 200,000 - \$ 249,999	15,515	\$3,438,253,512	\$2,545,780,515	34,663	18,492	\$149,945,671
\$ 250,000 - \$ 499,999	19,129	\$6,412,089,741	\$4,569,503,247	43,863	21,555	\$271,140,967
\$ 500,000 - \$ 999,999	5,912	\$4,012,106,132	\$2,718,306,458	13,714	6,310	\$147,845,214
\$1,000,000 and Over	3,363	\$13,220,700,672	\$8,574,197,301	8,103	3,209	\$174,146,958
Total	455,987	\$63,946,078,177	\$47,324,971,221	1,023,572	457,939	\$2,136,970,968

TABLE 9-A
TOTAL MARRIED SEPARATE NO-PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	2,468	\$-608,146,168	\$12,543,466	6,451	548	\$-53,099
\$ 1 - \$ 2,999	1,516	\$2,245,801	\$1,644,394	4,285	265	\$-23,086
\$ 3,000 - \$ 4,999	1,086	\$4,368,620	\$2,511,470	3,124	180	\$-24,739
\$ 5,000 - \$ 9,999	2,810	\$21,070,973	\$14,596,112	9,080	596	\$-96,438
\$ 10,000 - \$ 19,999	5,664	\$83,481,458	\$50,345,702	18,271	2,797	\$-679,372
\$ 20,000 - \$ 29,999	4,120	\$101,448,489	\$65,282,007	11,062	5,305	\$-811,120
\$ 30,000 - \$ 39,999	1,569	\$53,517,990	\$31,899,533	4,017	2,091	\$-179,917
\$ 40,000 - \$ 49,999	811	\$36,312,756	\$21,627,002	2,105	650	\$-55,885
\$ 50,000 - \$ 59,999	581	\$31,895,091	\$20,593,739	1,514	383	\$-55,848
\$ 60,000 - \$ 74,999	807	\$54,421,907	\$38,660,566	1,990	692	\$-246,266
\$ 75,000 - \$ 99,999	1,149	\$100,598,070	\$76,171,717	2,686	971	\$-317,468
\$ 100,000 - \$ 124,999	839	\$93,638,001	\$71,473,530	1,956	731	\$-56,011
\$ 125,000 - \$ 149,999	608	\$82,967,842	\$63,653,799	1,416	583	\$-34,241
\$ 150,000 - \$ 199,999	669	\$115,939,236	\$88,251,310	1,555	748	\$-212,623
\$ 200,000 - \$ 249,999	412	\$92,104,475	\$68,804,068	963	371	\$-2,633,627
\$ 250,000 - \$ 499,999	700	\$242,357,178	\$177,689,265	1,644	736	\$-996,843
\$ 500,000 - \$ 999,999	380	\$261,766,099	\$180,808,276	919	362	\$-481,251
\$1,000,000 and Over	392	\$4,803,420,155	\$3,293,228,056	899	334	\$-1,161,322
Total	26,581	\$5,573,407,973	\$4,279,784,012	73,937	18,343	\$-8,119,156

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
NONRESIDENT	178,491	\$71,558,859,601	\$49,033,856,912	332,795	111,017	\$199,454,691
ADAIR	3,948	\$175,313,800	\$142,220,268	7,368	2,241	\$6,231,180
ADAMS	1,808	\$76,883,332	\$63,191,896	3,476	994	\$2,933,646
ALLAMAKEE	6,462	\$267,367,714	\$226,868,837	12,184	3,912	\$9,156,704
APPANOOSE	5,316	\$203,573,889	\$165,895,069	10,041	3,086	\$7,408,538
AUDUBON	2,677	\$129,688,775	\$107,479,700	5,200	1,322	\$4,839,485
BENTON	11,536	\$656,983,426	\$513,774,937	21,714	6,772	\$26,573,502
BLACK HAWK	58,703	\$3,207,796,536	\$2,440,204,810	104,679	31,910	\$124,041,920
BOONE	12,171	\$676,466,392	\$520,764,008	22,587	6,660	\$27,059,426
BREMER	10,819	\$638,377,354	\$497,303,201	21,243	6,339	\$26,287,195
BUCHANAN	9,182	\$467,258,488	\$381,004,254	17,194	6,020	\$18,313,909
BUENA VISTA	9,654	\$478,424,776	\$377,386,530	17,213	6,866	\$18,082,159
BUTLER	6,569	\$314,170,718	\$255,185,267	13,002	3,809	\$12,440,318
CALHOUN	4,279	\$201,342,694	\$166,270,132	8,445	2,366	\$8,230,130
CARROLL	10,025	\$572,684,332	\$454,436,935	18,772	5,881	\$22,813,516
CASS	6,153	\$277,093,606	\$226,708,280	11,798	3,337	\$10,662,180
CEDAR	8,632	\$468,044,734	\$371,568,962	16,230	4,899	\$18,993,973
CERRO GORDO	20,191	\$1,117,105,998	\$849,694,421	37,312	10,091	\$42,934,934
CHEROKEE	5,440	\$266,504,434	\$214,505,391	10,576	2,832	\$10,500,857
CHICKASAW	5,635	\$285,334,692	\$234,020,903	10,630	3,182	\$11,234,346
CLARKE	4,284	\$181,671,941	\$145,144,631	7,966	3,007	\$6,622,355
CLAY	7,948	\$438,361,687	\$337,855,439	14,732	4,236	\$16,277,634

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CLAYTON	8,023	\$378,604,737	\$323,595,464	15,489	4,153	\$14,120,856
CLINTON	21,442	\$1,023,974,529	\$801,987,055	39,422	12,093	\$39,278,275
CRAWFORD	7,622	\$339,646,191	\$290,186,301	14,144	5,884	\$14,054,523
DALLAS	37,403	\$3,616,584,873	\$2,642,872,663	66,348	26,672	\$152,898,930
DAVIS	3,516	\$153,847,576	\$130,341,280	6,839	2,972	\$6,215,446
DECATUR	2,952	\$116,613,074	\$91,858,614	5,641	1,808	\$3,838,126
DELAWARE	8,108	\$380,611,336	\$321,134,309	15,244	4,772	\$15,724,182
DES MOINES	19,295	\$946,285,056	\$726,062,783	35,151	10,687	\$35,259,585
DICKINSON	8,757	\$583,600,155	\$448,333,142	17,288	3,868	\$21,950,895
DUBUQUE	46,948	\$2,863,561,373	\$2,174,820,315	84,393	25,923	\$109,358,362
EMMET	4,352	\$195,895,969	\$156,173,195	8,111	2,368	\$6,898,212
FAYETTE	8,681	\$378,902,153	\$317,006,722	16,512	4,727	\$15,404,493
FLOYD	7,040	\$336,257,648	\$274,847,014	13,387	4,215	\$13,636,732
FRANKLIN	4,337	\$217,187,433	\$176,407,505	8,392	2,768	\$8,867,669
FREMONT	3,021	\$148,423,648	\$118,190,052	5,848	1,766	\$4,778,026
GREENE	4,036	\$180,024,219	\$152,396,625	7,830	2,319	\$7,431,299
GRUNDY	5,417	\$359,667,576	\$282,246,254	10,658	3,100	\$15,936,741
GUTHRIE	4,741	\$256,676,257	\$200,575,313	9,307	2,646	\$10,179,654
HAMILTON	6,867	\$401,956,392	\$297,291,810	13,007	3,979	\$14,123,421
HANCOCK	4,970	\$243,709,080	\$203,156,193	9,633	2,807	\$10,110,300
HARDIN	7,849	\$365,312,106	\$308,167,960	15,002	4,454	\$15,200,833
HARRISON	6,376	\$322,502,289	\$259,326,621	12,002	3,809	\$9,328,004

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
HENRY	8,695	\$402,981,515	\$323,543,232	16,314	5,121	\$15,656,019
HOWARD	4,504	\$197,573,438	\$162,424,594	8,444	2,660	\$6,827,966
HUMBOLDT	4,377	\$245,953,025	\$198,539,332	8,378	2,663	\$10,580,523
IDA	3,236	\$194,520,647	\$152,789,996	6,212	1,785	\$7,713,886
IOWA	7,984	\$428,823,468	\$339,169,263	14,763	4,504	\$17,111,910
JACKSON	9,138	\$412,592,949	\$339,384,417	17,151	4,912	\$16,345,769
JASPER	16,158	\$841,569,162	\$657,401,725	30,414	9,334	\$33,295,927
JEFFERSON	6,912	\$346,297,462	\$280,373,307	13,097	3,178	\$13,601,237
JOHNSON	65,575	\$4,480,830,608	\$3,349,625,183	109,402	33,676	\$186,604,907
JONES	8,729	\$441,979,496	\$355,115,124	16,707	4,848	\$17,538,588
KEOKUK	4,483	\$191,277,602	\$161,884,363	8,559	2,658	\$7,700,036
KOSSUTH	7,245	\$377,903,507	\$301,661,566	13,888	3,779	\$14,736,838
LEE	15,003	\$700,392,697	\$556,901,890	27,882	8,255	\$26,806,925
LINN	105,511	\$6,847,414,284	\$5,132,627,578	186,245	60,976	\$274,706,495
LOUISA	4,948	\$236,006,045	\$189,891,058	9,102	3,126	\$9,233,182
LUCAS	3,826	\$161,026,469	\$131,550,019	7,154	2,402	\$6,338,554
LYON	5,157	\$292,418,864	\$241,884,305	9,978	3,902	\$11,799,669
MADISON	7,018	\$435,405,964	\$337,271,853	13,413	4,480	\$18,113,308
MAHASKA	9,319	\$476,768,472	\$372,290,206	17,378	5,800	\$17,716,917
MARION	14,723	\$887,658,738	\$680,821,012	27,825	9,172	\$34,585,551
MARSHALL	17,565	\$877,546,685	\$683,305,246	32,649	12,259	\$33,452,072
MILLS	6,379	\$363,440,021	\$284,498,021	12,122	4,056	\$9,979,415

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
MITCHELL	4,856	\$235,306,763	\$192,073,679	9,336	2,766	\$8,674,397
MONONA	3,906	\$178,336,783	\$143,890,942	7,422	2,098	\$6,826,250
MONROE	3,254	\$146,854,419	\$123,466,343	6,165	1,970	\$6,101,331
MONTGOMERY	4,666	\$204,662,619	\$164,585,610	8,806	2,585	\$7,606,211
MUSCATINE	20,050	\$1,067,336,794	\$825,336,846	36,059	12,636	\$42,141,773
O'BRIEN	6,535	\$340,765,388	\$275,456,947	12,533	3,732	\$13,240,620
OSCEOLA	2,805	\$123,938,411	\$110,518,693	5,355	1,787	\$5,018,936
PAGE	6,268	\$285,888,168	\$225,111,435	11,962	3,510	\$10,405,270
PALO ALTO	4,170	\$186,378,604	\$155,049,910	7,778	2,225	\$7,297,863
PLYMOUTH	11,720	\$694,245,426	\$557,031,887	21,832	7,397	\$28,732,733
POCAHONTAS	3,208	\$151,630,271	\$127,615,714	6,288	1,735	\$5,790,678
POLK	225,997	\$15,658,294,025	\$11,682,813,090	387,623	141,537	\$638,276,421
POTTAWATTAMIE	41,746	\$2,193,511,342	\$1,655,306,789	74,722	25,480	\$54,162,745
POWESHIEK	8,246	\$432,900,983	\$337,800,292	15,715	4,311	\$16,216,540
RINGGOLD	2,016	\$75,206,420	\$68,319,553	4,029	1,214	\$3,172,404
SAC	4,710	\$232,179,863	\$186,393,606	9,072	2,451	\$9,239,847
SCOTT	79,884	\$5,444,334,952	\$4,095,868,140	143,094	47,479	\$209,269,187
SHELBY	5,548	\$307,741,710	\$247,820,707	10,578	3,040	\$11,625,992
SIOUX	14,535	\$876,705,830	\$727,578,603	27,813	11,629	\$36,187,219
STORY	38,675	\$2,399,623,252	\$1,806,843,273	66,118	18,285	\$97,404,800
TAMA	7,651	\$352,663,369	\$281,038,132	14,480	4,670	\$13,595,830
TAYLOR	2,616	\$96,662,952	\$88,177,935	5,075	1,544	\$3,885,748

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
UNION	5,367	\$231,572,881	\$188,407,757	10,085	3,061	\$8,849,136
VAN BUREN	3,016	\$127,795,090	\$105,257,787	5,899	1,882	\$4,987,934
WAPELLO	15,148	\$659,506,730	\$524,864,660	27,349	9,608	\$25,105,774
WARREN	22,517	\$1,542,634,504	\$1,171,680,825	41,602	14,234	\$65,226,495
WASHINGTON	10,202	\$531,798,795	\$424,847,989	19,272	6,519	\$20,717,019
WAYNE	2,628	\$111,351,948	\$90,345,717	5,063	1,917	\$3,896,304
WEBSTER	15,941	\$801,749,003	\$623,376,984	28,765	9,066	\$31,100,669
WINNEBAGO	5,136	\$242,801,012	\$193,957,010	9,628	2,693	\$9,133,038
WINNESHIEK	9,066	\$459,958,319	\$373,705,650	17,255	4,428	\$18,180,656
WOODBURY	46,478	\$2,291,996,233	\$1,777,727,855	81,303	31,404	\$79,740,262
WORTH	3,506	\$163,242,317	\$134,233,716	6,603	1,874	\$5,808,630
WRIGHT	5,673	\$261,673,677	\$209,841,659	10,861	3,563	\$10,026,511
Total	1,605,901	\$155,420,782,560	\$113,551,616,998	2,917,422	956,445	\$3,483,778,079

TABLE 11-A

TOTAL PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS

AGI Class	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ 0 or Less	10,096	\$-2,096,389,492	\$314,231,881	\$346,367,930	\$4,523,921	\$-5,043,298
\$ 1 - \$ 2,999	1,112	\$1,727,633	\$2,076,021	\$12,413,049	\$113,807	\$-28,801
\$ 3,000 - \$ 4,999	1,061	\$4,276,039	\$1,400,079	\$11,410,549	\$269,906	\$-12,687
\$ 5,000 - \$ 9,999	3,795	\$29,847,476	\$39,113,461	\$51,040,440	\$6,668,779	\$-67,717
\$ 10,000 - \$ 19,999	27,093	\$432,196,445	\$53,087,205	\$258,289,627	\$186,271,649	\$294,168
\$ 20,000 - \$ 29,999	44,362	\$1,118,818,216	\$119,361,270	\$428,675,448	\$632,924,572	\$14,237,479
\$ 30,000 - \$ 39,999	54,842	\$1,926,674,619	\$196,510,532	\$509,213,414	\$1,260,058,621	\$41,921,110
\$ 40,000 - \$ 49,999	59,336	\$2,671,546,946	\$275,284,281	\$560,330,161	\$1,864,792,513	\$73,116,297
\$ 50,000 - \$ 59,999	56,987	\$3,131,075,016	\$323,746,932	\$568,073,567	\$2,256,090,647	\$95,100,548
\$ 60,000 - \$ 74,999	78,855	\$5,313,794,752	\$545,465,612	\$850,365,181	\$3,936,468,552	\$173,143,494
\$ 75,000 - \$ 99,999	112,022	\$9,750,829,182	\$1,009,025,340	\$1,340,469,592	\$7,426,278,498	\$345,427,726
\$ 100,000 - \$ 124,999	80,595	\$8,992,627,203	\$1,017,632,573	\$1,110,946,052	\$6,880,141,854	\$338,876,435
\$ 125,000 - \$ 149,999	48,724	\$6,642,659,664	\$852,677,786	\$800,922,823	\$4,999,776,761	\$256,876,960
\$ 150,000 - \$ 199,999	47,724	\$8,170,967,137	\$1,208,228,634	\$973,973,069	\$6,010,320,604	\$319,862,670
\$ 200,000 - \$ 249,999	20,889	\$4,635,771,395	\$782,589,364	\$543,013,782	\$3,331,105,279	\$177,821,637
\$ 250,000 - \$ 499,999	29,524	\$10,008,750,794	\$2,068,682,388	\$1,135,298,892	\$6,871,799,496	\$352,243,672
\$ 500,000 - \$ 999,999	11,014	\$7,547,052,371	\$1,895,637,330	\$856,316,511	\$4,903,388,104	\$203,385,464
\$1,000,000 and Over	8,989	\$59,795,221,997	\$11,132,924,362	\$10,363,335,064	\$38,755,648,267	\$292,153,348
Total	697,020	\$128,077,447,393	\$21,837,675,051	\$20,720,455,151	\$89,326,641,830	\$2,679,308,505

TABLE 12-A
TOTAL PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS

AGI Class	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ 0 or Less	38,708	\$-1,719,290,481	\$16,441,264	\$124,319,845	\$13,010,615	\$-1,809,653
\$ 1 - \$ 2,999	51,219	\$85,349,700	\$1,854,429	\$79,620,686	\$10,644,605	\$-693,421
\$ 3,000 - \$ 4,999	45,977	\$184,401,346	\$1,770,374	\$106,598,135	\$78,881,846	\$-1,176,175
\$ 5,000 - \$ 9,999	115,897	\$863,260,499	\$19,971,165	\$298,188,012	\$551,158,783	\$-5,191,291
\$ 10,000 - \$ 19,999	179,790	\$2,639,988,764	\$104,579,947	\$524,350,213	\$2,019,746,565	\$7,513,816
\$ 20,000 - \$ 29,999	143,870	\$3,576,666,964	\$222,347,251	\$440,359,460	\$2,919,474,373	\$72,744,293
\$ 30,000 - \$ 39,999	112,055	\$3,890,517,052	\$291,908,356	\$349,584,060	\$3,252,145,693	\$120,203,429
\$ 40,000 - \$ 49,999	75,649	\$3,375,221,898	\$291,221,547	\$242,878,138	\$2,843,820,166	\$123,417,121
\$ 50,000 - \$ 59,999	46,697	\$2,551,954,223	\$237,530,684	\$159,390,823	\$2,156,353,773	\$98,845,758
\$ 60,000 - \$ 74,999	42,256	\$2,822,277,481	\$276,582,939	\$154,458,034	\$2,393,852,566	\$112,765,965
\$ 75,000 - \$ 99,999	33,581	\$2,871,365,467	\$297,979,232	\$129,021,501	\$2,446,530,444	\$119,517,993
\$ 100,000 - \$ 124,999	11,974	\$1,321,971,890	\$153,266,253	\$46,614,076	\$1,122,782,999	\$57,784,566
\$ 125,000 - \$ 149,999	4,444	\$603,683,051	\$77,474,288	\$17,466,301	\$509,032,348	\$26,578,100
\$ 150,000 - \$ 199,999	3,155	\$537,307,035	\$73,262,314	\$12,308,849	\$453,291,690	\$23,928,712
\$ 200,000 - \$ 249,999	1,198	\$266,258,010	\$35,510,632	\$4,618,739	\$226,969,059	\$11,492,309
\$ 250,000 - \$ 499,999	1,545	\$519,895,268	\$73,865,925	\$5,973,168	\$441,142,585	\$20,734,718
\$ 500,000 - \$ 999,999	525	\$356,087,591	\$56,431,799	\$2,071,500	\$307,445,689	\$10,995,238
\$1,000,000 and Over	341	\$2,596,419,409	\$127,279,445	\$1,431,651	\$2,478,691,369	\$6,818,096
Total	908,881	\$27,343,335,167	\$2,359,277,844	\$2,699,253,191	\$24,224,975,168	\$804,469,574

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

AGI Class	Number of Returns	Tuition and Textbook Tax Credit	Firefighter/EMS/Reserve Peace Officer Tax Credit	Nonresident/Part-Year Resident Credit	Out-of-State Tax Credit	Other Nonrefundable Tax Credits
\$ 0 or Less	48,804	\$11,584	\$10,691	\$209,539	\$2,909	\$125,263
\$ 1 - \$ 2,999	52,331	\$1,434	\$1,560	\$2,853	\$396	\$164
\$ 3,000 - \$ 4,999	47,038	\$346	\$1,842	\$1,218	\$94	\$5,104
\$ 5,000 - \$ 9,999	119,692	\$4,277	\$11,854	\$108,213	\$27,827	\$5,775
\$ 10,000 - \$ 19,999	206,883	\$48,725	\$55,425	\$2,285,075	\$476,218	\$90,287
\$ 20,000 - \$ 29,999	188,232	\$345,155	\$88,584	\$6,185,071	\$1,517,203	\$343,482
\$ 30,000 - \$ 39,999	166,897	\$848,895	\$131,500	\$9,657,137	\$3,203,962	\$547,055
\$ 40,000 - \$ 49,999	134,985	\$963,169	\$142,305	\$12,251,985	\$4,176,076	\$671,132
\$ 50,000 - \$ 59,999	103,684	\$1,016,862	\$126,310	\$14,032,478	\$4,207,355	\$713,086
\$ 60,000 - \$ 74,999	121,111	\$1,626,288	\$200,624	\$24,205,086	\$6,767,588	\$1,224,545
\$ 75,000 - \$ 99,999	145,603	\$2,829,206	\$291,367	\$44,723,927	\$11,617,709	\$2,192,896
\$ 100,000 - \$ 124,999	92,569	\$2,411,261	\$165,540	\$44,019,995	\$10,810,327	\$2,157,112
\$ 125,000 - \$ 149,999	53,168	\$1,590,302	\$70,659	\$38,896,373	\$7,796,424	\$2,100,126
\$ 150,000 - \$ 199,999	50,879	\$1,628,071	\$43,576	\$63,443,136	\$9,300,917	\$3,239,458
\$ 200,000 - \$ 249,999	22,087	\$684,311	\$10,859	\$49,244,717	\$5,056,082	\$2,894,136
\$ 250,000 - \$ 499,999	31,069	\$917,481	\$11,434	\$160,529,429	\$11,486,151	\$10,436,189
\$ 500,000 - \$ 999,999	11,539	\$286,852	\$1,683	\$183,699,507	\$10,153,322	\$13,336,324
\$1,000,000 and Over	9,330	\$92,772	\$300	\$3,020,518,439	\$25,095,740	\$63,011,612
Total	1,605,901	\$15,306,991	\$1,366,113	\$3,674,014,178	\$111,696,300	\$103,093,746

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

AGI Class	Number of Returns	Fuel Tax Credit	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Other Refundable Tax Credits
\$ 0 or Less	48,804	\$581,510	\$89,953	\$19,022	\$777,195	\$5,587,218
\$ 1 - \$ 2,999	52,331	\$58,549	\$50,468	\$18,505	\$563,481	\$33,331
\$ 3,000 - \$ 4,999	47,038	\$34,525	\$78,707	\$14,590	\$1,057,406	\$6,193
\$ 5,000 - \$ 9,999	119,692	\$111,399	\$341,543	\$45,915	\$6,370,539	\$43,959
\$ 10,000 - \$ 19,999	206,883	\$240,717	\$1,397,696	\$169,999	\$25,727,708	\$1,043,879
\$ 20,000 - \$ 29,999	188,232	\$224,159	\$2,030,446	\$164,942	\$21,562,598	\$136,439
\$ 30,000 - \$ 39,999	166,897	\$202,900	\$1,715,560	\$165,675	\$10,119,205	\$166,159
\$ 40,000 - \$ 49,999	134,985	\$174,883	\$409,737	\$90,002	\$2,368,508	\$268,326
\$ 50,000 - \$ 59,999	103,684	\$199,361	\$0	\$0	\$105,160	\$215,205
\$ 60,000 - \$ 74,999	121,111	\$250,243	\$0	\$0	\$0	\$806,346
\$ 75,000 - \$ 99,999	145,603	\$274,848	\$0	\$0	\$0	\$1,068,956
\$ 100,000 - \$ 124,999	92,569	\$164,277	\$0	\$0	\$0	\$1,262,655
\$ 125,000 - \$ 149,999	53,168	\$110,430	\$0	\$0	\$0	\$274,213
\$ 150,000 - \$ 199,999	50,879	\$154,905	\$0	\$0	\$0	\$943,543
\$ 200,000 - \$ 249,999	22,087	\$85,367	\$0	\$0	\$0	\$3,154,754
\$ 250,000 - \$ 499,999	31,069	\$229,901	\$0	\$0	\$0	\$2,137,463
\$ 500,000 - \$ 999,999	11,539	\$120,195	\$0	\$0	\$0	\$3,236,310
\$1,000,000 and Over	9,330	\$167,775	\$0	\$0	\$0	\$10,671,095
Total	1,605,901	\$3,385,944	\$6,114,110	\$688,650	\$68,651,800	\$31,056,044

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

2017 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	105,680	\$-1,985,266,524	\$1,410,109,232	\$0	237,318	23,482	\$-8,786,464
\$ 1 - \$ 1,573	38,062	\$180,787,321	\$16,106,274	\$30,587,464	59,649	6,087	\$-1,254,254
\$ 1,573 - \$ 3,146	43,349	\$270,718,064	\$19,959,540	\$103,589,305	66,662	7,054	\$-1,752,974
\$ 3,146 - \$ 6,292	88,942	\$799,858,387	\$54,504,674	\$420,818,836	143,075	19,715	\$-6,754,074
\$ 6,292 - \$14,157	198,104	\$3,020,766,104	\$223,122,908	\$1,989,259,927	335,847	67,941	\$4,647,231
\$ 14,157 - \$23,595	206,903	\$5,305,653,593	\$433,733,711	\$3,895,736,191	345,649	92,184	\$90,995,320
\$ 23,595 - \$31,460	158,117	\$5,657,134,252	\$503,986,690	\$4,340,321,782	257,220	77,272	\$153,607,525
\$ 31,460 - \$47,190	237,159	\$11,799,202,567	\$1,166,908,817	\$9,174,904,615	397,691	134,791	\$389,035,283
\$ 47,190 - \$70,785	209,277	\$15,546,433,447	\$1,616,457,690	\$12,144,033,632	401,450	170,610	\$554,335,985
\$ 70,785 and Over	320,308	\$114,825,495,349	\$18,752,063,359	\$81,452,365,246	672,861	357,309	\$2,309,704,501
Total	1,605,901	\$155,420,782,560	\$24,196,952,895	\$113,551,616,998	2,917,422	956,445	\$3,483,778,079

TABLE 15-A
TOTAL PAY RETURNS BY TAXABLE INCOME

2017 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	129	\$50,438,326	\$38,764,239	\$0	244	76	\$337,281
\$ 1 - \$ 1,573	37	\$1,945,404	\$260,612	\$32,471	66	5	\$24,382
\$ 1,573 - \$ 3,146	41	\$6,949,205	\$3,694,670	\$96,797	70	5	\$41,368
\$ 3,146 - \$ 6,292	21,134	\$192,983,482	\$15,876,971	\$109,778,289	23,004	81	\$585,209
\$ 6,292 - \$14,157	122,498	\$1,952,210,124	\$194,901,456	\$1,261,944,324	173,897	5,590	\$24,363,852
\$ 14,157 - \$23,595	171,890	\$4,500,022,306	\$419,475,068	\$3,277,122,441	271,028	41,781	\$98,455,543
\$ 23,595 - \$31,460	152,655	\$5,461,259,705	\$488,404,961	\$4,193,858,589	246,320	71,292	\$154,095,222
\$ 31,460 - \$47,190	231,758	\$11,517,231,830	\$1,134,129,492	\$8,965,574,541	387,701	131,838	\$390,211,659
\$ 47,190 - \$70,785	204,308	\$15,148,285,618	\$1,568,304,810	\$11,855,868,562	391,656	167,313	\$555,093,884
\$ 70,785 and Over	305,932	\$82,888,720,231	\$14,589,372,790	\$58,910,034,577	640,830	344,399	\$2,321,732,948
Total	1,210,382	\$121,720,046,231	\$18,453,185,069	\$88,574,310,591	2,134,816	762,380	\$3,544,941,348

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

2017 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	105,551	\$-2,035,704,850	\$1,371,344,993	\$0	237,074	23,406	\$-9,123,745
\$ 1 - \$ 1,573	38,025	\$178,841,917	\$15,845,662	\$30,554,993	59,583	6,082	\$-1,278,636
\$ 1,573 - \$ 3,146	43,308	\$263,768,859	\$16,264,870	\$103,492,508	66,592	7,049	\$-1,794,342
\$ 3,146 - \$ 6,292	67,808	\$606,874,905	\$38,627,703	\$311,040,547	120,071	19,634	\$-7,339,283
\$ 6,292 - \$14,157	75,606	\$1,068,555,980	\$28,221,452	\$727,315,603	161,950	62,351	\$-19,716,621
\$ 14,157 - \$23,595	35,013	\$805,631,287	\$14,258,643	\$618,613,750	74,621	50,403	\$-7,460,223
\$ 23,595 - \$31,460	5,462	\$195,874,547	\$15,581,729	\$146,463,193	10,900	5,980	\$-487,697
\$ 31,460 - \$47,190	5,401	\$281,970,737	\$32,779,325	\$209,330,074	9,990	2,953	\$-1,176,376
\$ 47,190 - \$70,785	4,969	\$398,147,829	\$48,152,880	\$288,165,070	9,794	3,297	\$-757,899
\$ 70,785 and Over	14,376	\$31,936,775,118	\$4,162,690,569	\$22,542,330,669	32,031	12,910	\$-12,028,447
Total	395,519	\$33,700,736,329	\$5,743,767,826	\$24,977,306,407	782,606	194,065	\$-61,163,269

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	44,452	\$-1,906,478,933	\$2,740,855	109,219	8,495	\$-5,904,164
\$ 1 - \$ 2,999	48,348	\$80,399,605	\$9,884,755	76,135	5,561	\$-679,020
\$ 3,000 - \$ 4,999	43,201	\$173,188,107	\$72,563,324	64,365	5,872	\$-1,148,573
\$ 5,000 - \$ 9,999	109,657	\$818,440,232	\$511,473,707	169,346	21,615	\$-5,083,307
\$ 10,000 - \$ 19,999	189,632	\$2,816,611,615	\$2,024,130,921	320,584	75,109	\$7,068,406
\$ 20,000 - \$ 29,999	172,766	\$4,309,371,729	\$3,264,515,307	291,026	82,620	\$83,296,816
\$ 30,000 - \$ 39,999	152,956	\$5,330,949,783	\$4,144,821,405	255,655	79,626	\$155,519,845
\$ 40,000 - \$ 49,999	122,883	\$5,503,911,228	\$4,302,399,004	209,813	68,291	\$188,892,648
\$ 50,000 - \$ 59,999	93,409	\$5,119,321,696	\$3,994,668,846	168,633	59,104	\$186,204,475
\$ 60,000 - \$ 74,999	107,976	\$7,252,215,555	\$5,681,857,091	207,586	81,840	\$274,850,746
\$ 75,000 - \$ 99,999	128,526	\$11,140,309,985	\$8,792,534,978	260,275	119,053	\$447,259,897
\$ 100,000 - \$ 124,999	80,847	\$9,006,215,434	\$7,057,683,972	167,438	86,539	\$382,068,652
\$ 125,000 - \$ 149,999	45,237	\$6,162,183,677	\$4,735,302,756	94,803	52,066	\$271,980,065
\$ 150,000 - \$ 199,999	41,570	\$7,102,229,691	\$5,346,181,569	88,474	48,823	\$329,205,440
\$ 200,000 - \$ 249,999	16,896	\$3,743,465,706	\$2,762,985,849	36,733	19,329	\$179,948,627
\$ 250,000 - \$ 499,999	20,718	\$6,930,269,888	\$4,934,233,102	45,651	22,923	\$347,640,588
\$ 500,000 - \$ 999,999	5,929	\$3,987,588,885	\$2,709,335,170	13,259	6,470	\$195,269,322
\$1,000,000 and Over	2,407	\$6,291,729,076	\$4,170,447,475	5,632	2,092	\$247,932,925
Total	1,427,410	\$83,861,922,959	\$64,517,760,086	2,584,627	845,428	\$3,284,323,388

**TABLE 2-B
RESIDENT PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	63	\$-24,568,744	\$804,429	139	32	\$190,941
\$ 1 - \$ 2,999	23	\$46,953	\$115,786	73	5	\$2,081
\$ 3,000 - \$ 4,999	43	\$174,989	\$254,387	137	1	\$1,816
\$ 5,000 - \$ 9,999	29,720	\$246,515,234	\$177,572,155	30,052	129	\$1,376,507
\$ 10,000 - \$ 19,999	109,930	\$1,660,708,768	\$1,281,900,742	134,405	5,236	\$30,196,050
\$ 20,000 - \$ 29,999	143,257	\$3,611,542,208	\$2,822,078,046	222,630	40,975	\$89,095,313
\$ 30,000 - \$ 39,999	147,891	\$5,159,112,740	\$4,075,304,090	243,762	75,035	\$156,003,650
\$ 40,000 - \$ 49,999	120,538	\$5,399,447,080	\$4,264,743,300	204,410	67,439	\$188,981,849
\$ 50,000 - \$ 59,999	91,869	\$5,035,139,002	\$3,961,351,878	165,205	58,692	\$186,332,508
\$ 60,000 - \$ 74,999	106,446	\$7,149,841,214	\$5,633,889,137	204,272	81,305	\$275,276,576
\$ 75,000 - \$ 99,999	127,277	\$11,032,913,223	\$8,734,992,832	257,485	118,506	\$447,981,881
\$ 100,000 - \$ 124,999	80,185	\$8,932,666,930	\$7,015,761,565	165,887	86,202	\$383,027,501
\$ 125,000 - \$ 149,999	44,842	\$6,108,291,012	\$4,701,981,509	93,894	51,806	\$272,018,241
\$ 150,000 - \$ 199,999	41,141	\$7,028,261,251	\$5,302,729,545	87,475	48,449	\$329,476,295
\$ 200,000 - \$ 249,999	16,652	\$3,689,127,377	\$2,731,476,998	36,155	19,152	\$182,672,875
\$ 250,000 - \$ 499,999	20,351	\$6,804,950,072	\$4,867,929,601	44,780	22,609	\$348,543,261
\$ 500,000 - \$ 999,999	5,777	\$3,883,723,583	\$2,656,408,193	12,887	6,347	\$196,912,948
\$1,000,000 and Over	2,291	\$5,885,711,906	\$3,969,441,843	5,328	2,008	\$251,071,557
Total	1,088,296	\$81,603,604,798	\$62,198,736,036	1,908,976	683,928	\$3,339,161,850

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	44,389	\$-1,881,910,189	\$1,936,426	109,080	8,463	\$-6,095,105
\$ 1 - \$ 2,999	48,325	\$80,352,652	\$9,768,969	76,062	5,556	\$-681,101
\$ 3,000 - \$ 4,999	43,158	\$173,013,118	\$72,308,937	64,228	5,871	\$-1,150,389
\$ 5,000 - \$ 9,999	79,937	\$571,924,998	\$333,901,552	139,294	21,486	\$-6,459,814
\$ 10,000 - \$ 19,999	79,702	\$1,155,902,847	\$742,230,179	186,179	69,873	\$-23,127,644
\$ 20,000 - \$ 29,999	29,509	\$697,829,521	\$442,437,261	68,396	41,645	\$-5,798,497
\$ 30,000 - \$ 39,999	5,065	\$171,837,043	\$69,517,315	11,893	4,591	\$-483,805
\$ 40,000 - \$ 49,999	2,345	\$104,464,148	\$37,655,704	5,403	852	\$-89,201
\$ 50,000 - \$ 59,999	1,540	\$84,182,694	\$33,316,968	3,428	412	\$-128,033
\$ 60,000 - \$ 74,999	1,530	\$102,374,341	\$47,967,954	3,314	535	\$-425,830
\$ 75,000 - \$ 99,999	1,249	\$107,396,762	\$57,542,146	2,790	547	\$-721,984
\$ 100,000 - \$ 124,999	662	\$73,548,504	\$41,922,407	1,551	337	\$-958,849
\$ 125,000 - \$ 149,999	395	\$53,892,665	\$33,321,247	909	260	\$-38,176
\$ 150,000 - \$ 199,999	429	\$73,968,440	\$43,452,024	999	374	\$-270,855
\$ 200,000 - \$ 249,999	244	\$54,338,329	\$31,508,851	578	177	\$-2,724,248
\$ 250,000 - \$ 499,999	367	\$125,319,816	\$66,303,501	871	314	\$-902,673
\$ 500,000 - \$ 999,999	152	\$103,865,302	\$52,926,977	372	123	\$-1,643,626
\$1,000,000 and Over	116	\$406,017,170	\$201,005,632	304	84	\$-3,138,632
Total	339,114	\$2,258,318,161	\$2,319,024,050	675,651	161,500	\$-54,838,462

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	29,107	\$239,995,395	\$173,579,272	29,168	62	\$1,364,532
\$ 10,000 - \$ 19,999	100,103	\$1,494,956,173	\$1,171,472,177	108,469	3,488	\$28,370,126
\$ 20,000 - \$ 29,999	116,339	\$2,926,052,924	\$2,343,914,006	149,357	30,867	\$77,547,660
\$ 30,000 - \$ 39,999	108,437	\$3,773,086,580	\$3,040,268,726	143,924	44,040	\$124,358,445
\$ 40,000 - \$ 49,999	77,825	\$3,476,064,374	\$2,780,929,588	101,336	28,461	\$131,746,472
\$ 50,000 - \$ 59,999	48,476	\$2,647,276,356	\$2,081,774,040	63,587	17,272	\$105,562,385
\$ 60,000 - \$ 74,999	39,059	\$2,602,025,319	\$1,999,716,235	52,239	13,914	\$108,100,790
\$ 75,000 - \$ 99,999	25,232	\$2,148,147,000	\$1,610,882,837	34,555	8,329	\$93,717,806
\$ 100,000 - \$ 124,999	9,174	\$1,014,727,548	\$746,438,129	13,036	2,831	\$46,931,456
\$ 125,000 - \$ 149,999	4,073	\$553,848,226	\$404,374,208	5,971	1,315	\$26,931,827
\$ 150,000 - \$ 199,999	3,496	\$598,191,986	\$433,263,321	5,230	1,064	\$30,404,411
\$ 200,000 - \$ 249,999	1,509	\$335,553,914	\$243,358,006	2,258	449	\$17,609,524
\$ 250,000 - \$ 499,999	2,105	\$709,379,915	\$503,164,928	3,145	557	\$37,637,839
\$ 500,000 - \$ 999,999	589	\$394,116,035	\$264,723,874	898	151	\$19,789,661
\$1,000,000 And Over	257	\$598,463,498	\$409,475,512	376	38	\$24,479,299
Total	565,781	\$23,511,885,243	\$18,207,334,859	713,549	152,838	\$874,552,233

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	21,510	\$-533,340,880	\$161,263	33,911	1,293	\$-350,600
\$ 1 - \$ 2,999	40,524	\$68,775,593	\$8,158,374	50,131	3,799	\$-432,177
\$ 3,000 - \$ 4,999	37,668	\$151,033,380	\$69,936,690	45,787	4,631	\$-932,460
\$ 5,000 - \$ 9,999	65,262	\$461,292,122	\$291,328,424	89,918	17,451	\$-5,525,334
\$ 10,000 - \$ 19,999	53,302	\$774,299,426	\$537,296,035	101,123	55,250	\$-19,225,861
\$ 20,000 - \$ 29,999	16,877	\$392,530,697	\$259,453,215	32,423	26,368	\$-3,602,597
\$ 30,000 - \$ 39,999	2,364	\$80,463,185	\$31,370,932	4,166	1,448	\$-138,387
\$ 40,000 - \$ 49,999	1,238	\$55,137,553	\$21,858,909	1,987	174	\$-12,749
\$ 50,000 - \$ 59,999	855	\$46,708,084	\$20,332,426	1,296	95	\$-18,276
\$ 60,000 - \$ 74,999	783	\$52,189,636	\$24,753,802	1,159	97	\$-36,727
\$ 75,000 - \$ 99,999	519	\$44,259,967	\$23,234,035	778	77	\$-79,802
\$ 100,000 - \$ 124,999	194	\$21,539,826	\$11,294,650	296	30	\$-4,032
\$ 125,000 - \$ 149,999	98	\$13,314,556	\$7,156,020	144	30	\$-106
\$ 150,000 - \$ 199,999	98	\$16,777,161	\$8,519,442	157	20	\$-14,922
\$ 200,000 - \$ 249,999	45	\$10,076,369	\$5,514,980	75	6	\$-1,946
\$ 250,000 - \$ 499,999	60	\$20,081,762	\$7,689,988	89	9	\$-3,702
\$ 500,000 - \$ 999,999	23	\$14,344,386	\$6,365,852	35	6	\$-48,807
\$1,000,000 and Over	16	\$36,686,700	\$20,513,649	28	6	\$-112,391
Total	241,436	\$1,726,169,523	\$1,354,938,686	363,503	110,790	\$-30,540,876

**TABLE 6-B
RESIDENT MARRIED JOINT PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	38	\$-21,401,485	\$685,744	101	27	\$90,680
\$ 10,000 - \$ 19,999	4,774	\$82,717,170	\$50,918,828	14,251	818	\$738,930
\$ 20,000 - \$ 29,999	13,585	\$345,309,789	\$237,154,509	37,765	6,697	\$5,642,587
\$ 30,000 - \$ 39,999	17,941	\$627,310,752	\$468,221,672	45,660	17,981	\$14,992,921
\$ 40,000 - \$ 49,999	15,362	\$687,847,750	\$527,212,904	37,253	17,455	\$22,374,282
\$ 50,000 - \$ 59,999	11,642	\$637,348,485	\$490,172,714	27,842	13,443	\$23,527,979
\$ 60,000 - \$ 74,999	12,500	\$836,757,318	\$644,386,350	29,341	14,513	\$33,475,690
\$ 75,000 - \$ 99,999	12,315	\$1,060,158,983	\$809,658,326	28,443	14,799	\$45,289,093
\$ 100,000 - \$ 124,999	6,537	\$726,827,103	\$546,417,959	15,064	8,308	\$32,715,507
\$ 125,000 - \$ 149,999	3,606	\$491,801,460	\$361,620,997	8,367	4,527	\$22,631,616
\$ 150,000 - \$ 199,999	3,767	\$647,366,073	\$467,351,649	8,820	4,791	\$30,671,890
\$ 200,000 - \$ 249,999	1,873	\$415,388,960	\$294,675,539	4,465	2,393	\$20,468,590
\$ 250,000 - \$ 499,999	3,116	\$1,066,751,764	\$737,308,009	7,253	4,363	\$52,697,048
\$ 500,000 - \$ 999,999	1,172	\$795,001,312	\$530,584,581	2,714	1,761	\$38,739,826
\$1,000,000 And Over	588	\$1,886,541,724	\$1,269,207,687	1,441	665	\$73,361,399
Total	108,816	\$10,285,727,158	\$7,435,577,468	268,780	112,541	\$417,418,038

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	20,728	\$-1,293,238,108	\$103,119	69,311	6,807	\$-5,697,652
\$ 1 - \$ 2,999	6,406	\$9,506,731	\$117,988	21,898	1,536	\$-228,157
\$ 3,000 - \$ 4,999	4,504	\$18,020,856	\$68,033	15,558	1,096	\$-195,357
\$ 5,000 - \$ 9,999	12,096	\$91,268,325	\$29,018,290	40,919	3,528	\$-844,638
\$ 10,000 - \$ 19,999	21,319	\$306,915,076	\$159,927,525	68,487	12,148	\$-3,255,910
\$ 20,000 - \$ 29,999	9,121	\$219,020,622	\$128,011,916	26,549	10,548	\$-1,428,853
\$ 30,000 - \$ 39,999	1,678	\$56,904,353	\$19,299,740	5,128	1,459	\$-175,080
\$ 40,000 - \$ 49,999	747	\$33,334,059	\$9,042,633	2,421	398	\$-26,580
\$ 50,000 - \$ 59,999	483	\$26,388,458	\$7,597,436	1,549	214	\$-57,765
\$ 60,000 - \$ 74,999	489	\$32,806,860	\$13,013,126	1,474	276	\$-143,913
\$ 75,000 - \$ 99,999	442	\$38,015,805	\$17,596,150	1,297	263	\$-342,767
\$ 100,000 - \$ 124,999	264	\$29,236,910	\$15,087,085	757	132	\$-901,074
\$ 125,000 - \$ 149,999	156	\$21,272,686	\$12,428,763	427	111	\$-13,417
\$ 150,000 - \$ 199,999	186	\$32,138,265	\$17,105,680	502	171	\$-164,731
\$ 200,000 - \$ 249,999	131	\$29,046,046	\$16,560,832	344	114	\$-110,104
\$ 250,000 - \$ 499,999	229	\$79,467,205	\$41,458,769	584	246	\$-29,006
\$ 500,000 - \$ 999,999	94	\$65,222,125	\$30,711,336	255	88	\$-1,246,848
\$1,000,000 and Over	78	\$300,468,640	\$139,538,507	220	63	\$-2,300,298
Total	79,151	\$95,794,914	\$656,686,928	257,680	39,198	\$-17,162,150

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	23	\$-1,662,364	\$251,927	59	10	\$77,919
\$ 1 - \$ 2,999	20	\$42,706	\$114,400	63	2	\$656
\$ 3,000 - \$ 4,999	39	\$158,812	\$232,764	130	1	\$1,487
\$ 5,000 - \$ 9,999	622	\$5,035,368	\$3,882,650	880	65	\$36,071
\$ 10,000 - \$ 19,999	5,053	\$83,035,425	\$59,509,737	11,685	930	\$1,086,994
\$ 20,000 - \$ 29,999	13,333	\$340,179,495	\$241,009,531	35,508	3,411	\$5,905,066
\$ 30,000 - \$ 39,999	21,513	\$758,715,408	\$566,813,692	54,178	13,014	\$16,652,284
\$ 40,000 - \$ 49,999	27,351	\$1,235,534,956	\$956,600,808	65,821	21,523	\$34,861,095
\$ 50,000 - \$ 59,999	31,751	\$1,750,514,161	\$1,389,405,124	73,776	27,977	\$57,242,144
\$ 60,000 - \$ 74,999	54,887	\$3,711,058,577	\$2,989,786,552	122,692	52,878	\$133,700,096
\$ 75,000 - \$ 99,999	89,730	\$7,824,607,240	\$6,314,451,669	194,487	95,378	\$308,974,982
\$ 100,000 - \$ 124,999	64,474	\$7,191,112,279	\$5,722,905,477	137,787	75,063	\$303,380,538
\$ 125,000 - \$ 149,999	37,163	\$5,062,641,326	\$3,935,986,304	79,556	45,964	\$222,454,798
\$ 150,000 - \$ 199,999	33,878	\$5,782,703,192	\$4,402,114,575	73,425	42,594	\$268,399,994
\$ 200,000 - \$ 249,999	13,270	\$2,938,184,503	\$2,193,443,453	29,432	16,310	\$144,594,761
\$ 250,000 - \$ 499,999	15,130	\$5,028,818,393	\$3,627,456,664	34,382	17,689	\$258,208,374
\$ 500,000 - \$ 999,999	4,016	\$2,694,606,236	\$1,861,099,738	9,275	4,435	\$138,383,461
\$1,000,000 and Over	1,446	\$3,400,706,684	\$2,290,758,644	3,511	1,305	\$153,230,859
Total	413,699	\$47,805,992,397	\$36,555,823,709	926,647	418,549	\$2,047,191,579

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	2,151	\$-55,331,201	\$1,672,044	5,858	363	\$-46,853
\$ 1 - \$ 2,999	1,395	\$2,070,328	\$1,492,607	4,033	221	\$-20,767
\$ 3,000 - \$ 4,999	986	\$3,958,882	\$2,304,214	2,883	144	\$-22,572
\$ 5,000 - \$ 9,999	2,579	\$19,364,551	\$13,554,838	8,457	507	\$-89,842
\$ 10,000 - \$ 19,999	5,081	\$74,688,345	\$45,006,619	16,569	2,475	\$-645,873
\$ 20,000 - \$ 29,999	3,511	\$86,278,202	\$54,972,130	9,424	4,729	\$-767,047
\$ 30,000 - \$ 39,999	1,023	\$34,469,505	\$18,846,643	2,599	1,684	\$-170,338
\$ 40,000 - \$ 49,999	360	\$15,992,536	\$6,754,162	995	280	\$-49,872
\$ 50,000 - \$ 59,999	202	\$11,086,152	\$5,387,106	583	103	\$-51,992
\$ 60,000 - \$ 74,999	258	\$17,377,845	\$10,201,026	681	162	\$-245,190
\$ 75,000 - \$ 99,999	288	\$25,120,990	\$16,711,961	715	207	\$-299,415
\$ 100,000 - \$ 124,999	204	\$22,771,768	\$15,540,672	498	175	\$-53,743
\$ 125,000 - \$ 149,999	141	\$19,305,423	\$13,736,464	338	119	\$-24,653
\$ 150,000 - \$ 199,999	145	\$25,053,014	\$17,826,902	340	183	\$-91,202
\$ 200,000 - \$ 249,999	68	\$15,215,914	\$9,433,039	159	57	\$-2,612,198
\$ 250,000 - \$ 499,999	78	\$25,770,849	\$17,154,744	198	59	\$-869,965
\$ 500,000 - \$ 999,999	35	\$24,298,791	\$15,849,789	82	29	\$-347,971
\$1,000,000 and Over	22	\$68,861,830	\$40,953,476	56	15	\$-725,943
Total	18,527	\$436,353,724	\$307,398,436	54,468	11,512	\$-7,135,436

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
ADAIR	3,948	\$175,313,800	\$142,220,268	7,368	2,241	\$6,231,180
ADAMS	1,808	\$76,883,332	\$63,191,896	3,476	994	\$2,933,646
ALLAMAKEE	6,462	\$267,367,714	\$226,868,837	12,184	3,912	\$9,156,704
APPANOOSE	5,316	\$203,573,889	\$165,895,069	10,041	3,086	\$7,408,538
AUDUBON	2,677	\$129,688,775	\$107,479,700	5,200	1,322	\$4,839,485
BENTON	11,536	\$656,983,426	\$513,774,937	21,714	6,772	\$26,573,502
BLACK HAWK	58,703	\$3,207,796,536	\$2,440,204,810	104,679	31,910	\$124,041,920
BOONE	12,171	\$676,466,392	\$520,764,008	22,587	6,660	\$27,059,426
BREMER	10,819	\$638,377,354	\$497,303,201	21,243	6,339	\$26,287,195
BUCHANAN	9,182	\$467,258,488	\$381,004,254	17,194	6,020	\$18,313,909
BUENA VISTA	9,654	\$478,424,776	\$377,386,530	17,213	6,866	\$18,082,159
BUTLER	6,569	\$314,170,718	\$255,185,267	13,002	3,809	\$12,440,318
CALHOUN	4,279	\$201,342,694	\$166,270,132	8,445	2,366	\$8,230,130
CARROLL	10,025	\$572,684,332	\$454,436,935	18,772	5,881	\$22,813,516
CASS	6,153	\$277,093,606	\$226,708,280	11,798	3,337	\$10,662,180
CEDAR	8,632	\$468,044,734	\$371,568,962	16,230	4,899	\$18,993,973
CERRO GORDO	20,191	\$1,117,105,998	\$849,694,421	37,312	10,091	\$42,934,934
CHEROKEE	5,440	\$266,504,434	\$214,505,391	10,576	2,832	\$10,500,857
CHICKASAW	5,635	\$285,334,692	\$234,020,903	10,630	3,182	\$11,234,346
CLARKE	4,284	\$181,671,941	\$145,144,631	7,966	3,007	\$6,622,355
CLAY	7,948	\$438,361,687	\$337,855,439	14,732	4,236	\$16,277,634
CLAYTON	8,023	\$378,604,737	\$323,595,464	15,489	4,153	\$14,120,856

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CLINTON	21,442	\$1,023,974,529	\$801,987,055	39,422	12,093	\$39,278,275
CRAWFORD	7,622	\$339,646,191	\$290,186,301	14,144	5,884	\$14,054,523
DALLAS	37,403	\$3,616,584,873	\$2,642,872,663	66,348	26,672	\$152,898,930
DAVIS	3,516	\$153,847,576	\$130,341,280	6,839	2,972	\$6,215,446
DECATUR	2,952	\$116,613,074	\$91,858,614	5,641	1,808	\$3,838,126
DELAWARE	8,108	\$380,611,336	\$321,134,309	15,244	4,772	\$15,724,182
DES MOINES	19,295	\$946,285,056	\$726,062,783	35,151	10,687	\$35,259,585
DICKINSON	8,757	\$583,600,155	\$448,333,142	17,288	3,868	\$21,950,895
DUBUQUE	46,948	\$2,863,561,373	\$2,174,820,315	84,393	25,923	\$109,358,362
EMMET	4,352	\$195,895,969	\$156,173,195	8,111	2,368	\$6,898,212
FAYETTE	8,681	\$378,902,153	\$317,006,722	16,512	4,727	\$15,404,493
FLOYD	7,040	\$336,257,648	\$274,847,014	13,387	4,215	\$13,636,732
FRANKLIN	4,337	\$217,187,433	\$176,407,505	8,392	2,768	\$8,867,669
FREMONT	3,021	\$148,423,648	\$118,190,052	5,848	1,766	\$4,778,026
GREENE	4,036	\$180,024,219	\$152,396,625	7,830	2,319	\$7,431,299
GRUNDY	5,417	\$359,667,576	\$282,246,254	10,658	3,100	\$15,936,741
GUTHRIE	4,741	\$256,676,257	\$200,575,313	9,307	2,646	\$10,179,654
HAMILTON	6,867	\$401,956,392	\$297,291,810	13,007	3,979	\$14,123,421
HANCOCK	4,970	\$243,709,080	\$203,156,193	9,633	2,807	\$10,110,300
HARDIN	7,849	\$365,312,106	\$308,167,960	15,002	4,454	\$15,200,833
HARRISON	6,376	\$322,502,289	\$259,326,621	12,002	3,809	\$9,328,004
HENRY	8,695	\$402,981,515	\$323,543,232	16,314	5,121	\$15,656,019

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
HOWARD	4,504	\$197,573,438	\$162,424,594	8,444	2,660	\$6,827,966
HUMBOLDT	4,377	\$245,953,025	\$198,539,332	8,378	2,663	\$10,580,523
IDA	3,236	\$194,520,647	\$152,789,996	6,212	1,785	\$7,713,886
IOWA	7,984	\$428,823,468	\$339,169,263	14,763	4,504	\$17,111,910
JACKSON	9,138	\$412,592,949	\$339,384,417	17,151	4,912	\$16,345,769
JASPER	16,158	\$841,569,162	\$657,401,725	30,414	9,334	\$33,295,927
JEFFERSON	6,912	\$346,297,462	\$280,373,307	13,097	3,178	\$13,601,237
JOHNSON	65,575	\$4,480,830,608	\$3,349,625,183	109,402	33,676	\$186,604,907
JONES	8,729	\$441,979,496	\$355,115,124	16,707	4,848	\$17,538,588
KEOKUK	4,483	\$191,277,602	\$161,884,363	8,559	2,658	\$7,700,036
KOSSUTH	7,245	\$377,903,507	\$301,661,566	13,888	3,779	\$14,736,838
LEE	15,003	\$700,392,697	\$556,901,890	27,882	8,255	\$26,806,925
LINN	105,511	\$6,847,414,284	\$5,132,627,578	186,245	60,976	\$274,706,495
LOUISA	4,948	\$236,006,045	\$189,891,058	9,102	3,126	\$9,233,182
LUCAS	3,826	\$161,026,469	\$131,550,019	7,154	2,402	\$6,338,554
LYON	5,157	\$292,418,864	\$241,884,305	9,978	3,902	\$11,799,669
MADISON	7,018	\$435,405,964	\$337,271,853	13,413	4,480	\$18,113,308
MAHASKA	9,319	\$476,768,472	\$372,290,206	17,378	5,800	\$17,716,917
MARION	14,723	\$887,658,738	\$680,821,012	27,825	9,172	\$34,585,551
MARSHALL	17,565	\$877,546,685	\$683,305,246	32,649	12,259	\$33,452,072
MILLS	6,379	\$363,440,021	\$284,498,021	12,122	4,056	\$9,979,415
MITCHELL	4,856	\$235,306,763	\$192,073,679	9,336	2,766	\$8,674,397

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
MONONA	3,906	\$178,336,783	\$143,890,942	7,422	2,098	\$6,826,250
MONROE	3,254	\$146,854,419	\$123,466,343	6,165	1,970	\$6,101,331
MONTGOMERY	4,666	\$204,662,619	\$164,585,610	8,806	2,585	\$7,606,211
MUSCATINE	20,050	\$1,067,336,794	\$825,336,846	36,059	12,636	\$42,141,773
O'BRIEN	6,535	\$340,765,388	\$275,456,947	12,533	3,732	\$13,240,620
OSCEOLA	2,805	\$123,938,411	\$110,518,693	5,355	1,787	\$5,018,936
PAGE	6,268	\$285,888,168	\$225,111,435	11,962	3,510	\$10,405,270
PALO ALTO	4,170	\$186,378,604	\$155,049,910	7,778	2,225	\$7,297,863
PLYMOUTH	11,720	\$694,245,426	\$557,031,887	21,832	7,397	\$28,732,733
POCAHONTAS	3,208	\$151,630,271	\$127,615,714	6,288	1,735	\$5,790,678
POLK	225,997	\$15,658,294,025	\$11,682,813,090	387,623	141,537	\$638,276,421
POTTAWATTAMIE	41,746	\$2,193,511,342	\$1,655,306,789	74,722	25,480	\$54,162,745
POWESHIEK	8,246	\$432,900,983	\$337,800,292	15,715	4,311	\$16,216,540
RINGGOLD	2,016	\$75,206,420	\$68,319,553	4,029	1,214	\$3,172,404
SAC	4,710	\$232,179,863	\$186,393,606	9,072	2,451	\$9,239,847
SCOTT	79,884	\$5,444,334,952	\$4,095,868,140	143,094	47,479	\$209,269,187
SHELBY	5,548	\$307,741,710	\$247,820,707	10,578	3,040	\$11,625,992
SIoux	14,535	\$876,705,830	\$727,578,603	27,813	11,629	\$36,187,219
STORY	38,675	\$2,399,623,252	\$1,806,843,273	66,118	18,285	\$97,404,800
TAMA	7,651	\$352,663,369	\$281,038,132	14,480	4,670	\$13,595,830
TAYLOR	2,616	\$96,662,952	\$88,177,935	5,075	1,544	\$3,885,748
UNION	5,367	\$231,572,881	\$188,407,757	10,085	3,061	\$8,849,136

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
VAN BUREN	3,016	\$127,795,090	\$105,257,787	5,899	1,882	\$4,987,934
WAPELLO	15,148	\$659,506,730	\$524,864,660	27,349	9,608	\$25,105,774
WARREN	22,517	\$1,542,634,504	\$1,171,680,825	41,602	14,234	\$65,226,495
WASHINGTON	10,202	\$531,798,795	\$424,847,989	19,272	6,519	\$20,717,019
WAYNE	2,628	\$111,351,948	\$90,345,717	5,063	1,917	\$3,896,304
WEBSTER	15,941	\$801,749,003	\$623,376,984	28,765	9,066	\$31,100,669
WINNEBAGO	5,136	\$242,801,012	\$193,957,010	9,628	2,693	\$9,133,038
WINNESHIEK	9,066	\$459,958,319	\$373,705,650	17,255	4,428	\$18,180,656
WOODBURY	46,478	\$2,291,996,233	\$1,777,727,855	81,303	31,404	\$79,740,262
WORTH	3,506	\$163,242,317	\$134,233,716	6,603	1,874	\$5,808,630
WRIGHT	5,673	\$261,673,677	\$209,841,659	10,861	3,563	\$10,026,511
Total	1,427,410	\$83,861,922,959	\$64,517,760,086	2,584,627	845,428	\$3,284,323,388

TABLE 11-B

RESIDENT PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS

AGI Class	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ 0 or Less	8,934	\$-839,169,847	\$20,437,555	\$116,960,217	\$865,796	\$-4,258,912
\$ 1 - \$ 2,999	983	\$1,534,681	\$1,537,644	\$10,722,167	\$112,499	\$-19,084
\$ 3,000 - \$ 4,999	910	\$3,661,489	\$1,009,796	\$9,711,240	\$210,284	\$-9,855
\$ 5,000 - \$ 9,999	3,292	\$25,955,974	\$4,022,114	\$34,399,840	\$5,823,669	\$-51,592
\$ 10,000 - \$ 19,999	25,041	\$400,182,891	\$44,891,381	\$231,669,860	\$175,259,505	\$288,428
\$ 20,000 - \$ 29,999	41,052	\$1,035,256,858	\$109,220,959	\$387,762,210	\$592,174,802	\$13,858,787
\$ 30,000 - \$ 39,999	50,490	\$1,773,659,593	\$178,283,519	\$456,900,366	\$1,170,428,712	\$40,675,752
\$ 40,000 - \$ 49,999	53,940	\$2,428,231,518	\$244,933,812	\$494,002,785	\$1,710,933,220	\$70,919,362
\$ 50,000 - \$ 59,999	51,162	\$2,810,996,288	\$285,587,910	\$492,929,596	\$2,044,920,992	\$91,871,420
\$ 60,000 - \$ 74,999	70,039	\$4,718,956,153	\$474,352,107	\$721,894,713	\$3,534,375,437	\$167,157,727
\$ 75,000 - \$ 99,999	98,736	\$8,594,022,047	\$867,403,339	\$1,112,464,273	\$6,625,403,474	\$333,018,867
\$ 100,000 - \$ 124,999	70,429	\$7,856,749,222	\$872,644,080	\$909,628,875	\$6,084,768,565	\$326,754,429
\$ 125,000 - \$ 149,999	41,566	\$5,663,995,631	\$719,023,720	\$628,972,953	\$4,318,832,417	\$246,689,611
\$ 150,000 - \$ 199,999	39,087	\$6,680,244,563	\$975,059,894	\$714,401,459	\$4,996,156,356	\$306,522,653
\$ 200,000 - \$ 249,999	16,045	\$3,554,404,482	\$593,619,402	\$360,507,023	\$2,605,215,309	\$169,151,413
\$ 250,000 - \$ 499,999	19,732	\$6,602,538,930	\$1,357,450,149	\$591,524,497	\$4,667,653,636	\$328,519,349
\$ 500,000 - \$ 999,999	5,683	\$3,823,632,640	\$958,701,898	\$299,489,332	\$2,573,005,981	\$185,465,060
\$1,000,000 and Over	2,353	\$6,182,076,708	\$1,693,545,202	\$416,007,361	\$4,085,785,376	\$241,999,188
Total	599,474	\$61,316,929,821	\$9,401,724,481	\$7,989,948,767	\$45,191,926,030	\$2,518,552,603

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

AGI Class	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ 0 or Less	35,518	\$-1,067,309,086	\$8,500,804	\$114,148,110	\$1,875,059	\$-1,645,252
\$ 1 - \$ 2,999	47,365	\$78,864,924	\$1,472,465	\$73,607,145	\$9,772,256	\$-659,936
\$ 3,000 - \$ 4,999	42,291	\$169,526,618	\$1,318,115	\$98,456,088	\$72,353,040	\$-1,138,718
\$ 5,000 - \$ 9,999	106,365	\$792,484,258	\$16,804,581	\$275,301,140	\$505,650,038	\$-5,031,715
\$ 10,000 - \$ 19,999	164,591	\$2,416,428,724	\$92,514,952	\$482,552,120	\$1,848,871,416	\$6,779,978
\$ 20,000 - \$ 29,999	131,714	\$3,274,114,871	\$202,048,327	\$404,401,892	\$2,672,340,505	\$69,438,029
\$ 30,000 - \$ 39,999	102,466	\$3,557,290,190	\$265,509,408	\$319,911,885	\$2,974,392,693	\$114,844,093
\$ 40,000 - \$ 49,999	68,943	\$3,075,679,710	\$265,080,470	\$220,970,712	\$2,591,465,784	\$117,973,286
\$ 50,000 - \$ 59,999	42,247	\$2,308,325,408	\$216,029,444	\$143,754,051	\$1,949,747,854	\$94,333,055
\$ 60,000 - \$ 74,999	37,937	\$2,533,259,402	\$249,774,142	\$138,215,009	\$2,147,481,654	\$107,693,019
\$ 75,000 - \$ 99,999	29,790	\$2,546,287,938	\$266,234,286	\$114,229,943	\$2,167,131,504	\$114,241,030
\$ 100,000 - \$ 124,999	10,418	\$1,149,466,212	\$136,601,125	\$40,490,049	\$972,915,407	\$55,314,223
\$ 125,000 - \$ 149,999	3,671	\$498,188,046	\$67,439,169	\$14,360,696	\$416,470,339	\$25,290,454
\$ 150,000 - \$ 199,999	2,483	\$421,985,128	\$62,894,858	\$9,667,156	\$350,025,213	\$22,682,787
\$ 200,000 - \$ 249,999	851	\$189,061,224	\$28,740,361	\$3,258,091	\$157,770,540	\$10,797,214
\$ 250,000 - \$ 499,999	986	\$327,730,958	\$57,614,985	\$3,755,434	\$266,579,466	\$19,121,239
\$ 500,000 - \$ 999,999	246	\$163,956,245	\$31,115,178	\$932,661	\$136,329,189	\$9,804,262
\$1,000,000 and Over	54	\$109,652,368	\$27,338,796	\$219,566	\$84,662,099	\$5,933,737
Total	827,936	\$22,544,993,138	\$1,997,031,466	\$2,458,231,748	\$19,325,834,056	\$765,770,785

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

AGI Class	Number of Returns	Tuition and Textbook Tax Credit	Firefighter/EMS/Reserve Peace Officer Tax Credit	Nonresident/Part-Year Resident Credit	Out-of-State Tax Credit	Other Nonrefundable Tax Credits
\$ 0 or Less	44,452	\$11,584	\$10,491	\$160	\$1,810	\$124,158
\$ 1 - \$ 2,999	48,348	\$1,409	\$1,520	\$94	\$396	\$164
\$ 3,000 - \$ 4,999	43,201	\$328	\$1,727	\$55	\$90	\$5,104
\$ 5,000 - \$ 9,999	109,657	\$4,251	\$11,539	\$27,361	\$27,511	\$5,719
\$ 10,000 - \$ 19,999	189,632	\$48,094	\$54,559	\$752,092	\$471,513	\$88,314
\$ 20,000 - \$ 29,999	172,766	\$338,921	\$87,758	\$1,915,768	\$1,502,139	\$332,362
\$ 30,000 - \$ 39,999	152,956	\$839,180	\$130,557	\$2,535,044	\$3,176,882	\$527,492
\$ 40,000 - \$ 49,999	122,883	\$957,204	\$140,872	\$2,579,303	\$4,141,338	\$651,596
\$ 50,000 - \$ 59,999	93,409	\$1,009,723	\$125,354	\$2,495,140	\$4,171,285	\$689,035
\$ 60,000 - \$ 74,999	107,976	\$1,616,586	\$198,590	\$3,785,502	\$6,700,770	\$1,181,303
\$ 75,000 - \$ 99,999	128,526	\$2,814,873	\$290,095	\$5,814,525	\$11,552,178	\$2,096,205
\$ 100,000 - \$ 124,999	80,847	\$2,397,108	\$164,137	\$5,191,488	\$10,738,203	\$2,027,006
\$ 125,000 - \$ 149,999	45,237	\$1,575,401	\$70,292	\$4,131,522	\$7,742,446	\$1,954,948
\$ 150,000 - \$ 199,999	41,570	\$1,613,864	\$43,401	\$5,978,141	\$9,246,433	\$3,017,942
\$ 200,000 - \$ 249,999	16,896	\$678,821	\$10,731	\$3,910,660	\$5,026,656	\$2,686,454
\$ 250,000 - \$ 499,999	20,718	\$904,251	\$11,367	\$9,038,571	\$11,400,982	\$9,584,422
\$ 500,000 - \$ 999,999	5,929	\$278,857	\$1,683	\$4,920,765	\$9,997,595	\$12,419,780
\$1,000,000 and Over	2,407	\$88,772	\$300	\$29,852,386	\$24,615,621	\$57,753,653
Total	1,427,410	\$15,179,227	\$1,354,973	\$82,928,577	\$110,513,848	\$95,145,657

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

AGI Class	Number of Returns	Fuel Tax Credit	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Other Refundable Tax Credits
\$ 0 or Less	44,452	\$577,046	\$79,440	\$16,354	\$749,154	\$4,677,571
\$ 1 - \$ 2,999	48,348	\$57,555	\$46,615	\$16,878	\$535,113	\$24,971
\$ 3,000 - \$ 4,999	43,201	\$34,149	\$75,887	\$14,270	\$1,022,007	\$4,789
\$ 5,000 - \$ 9,999	109,657	\$111,247	\$328,619	\$43,312	\$6,133,151	\$35,543
\$ 10,000 - \$ 19,999	189,632	\$240,353	\$1,345,134	\$158,736	\$24,795,735	\$1,024,107
\$ 20,000 - \$ 29,999	172,766	\$223,818	\$1,960,770	\$151,720	\$20,693,114	\$101,761
\$ 30,000 - \$ 39,999	152,956	\$201,922	\$1,663,588	\$157,560	\$9,687,041	\$158,366
\$ 40,000 - \$ 49,999	122,883	\$173,986	\$398,811	\$85,877	\$2,270,445	\$108,086
\$ 50,000 - \$ 59,999	93,409	\$181,787	\$0	\$0	\$101,130	\$193,279
\$ 60,000 - \$ 74,999	107,976	\$249,226	\$0	\$0	\$0	\$535,117
\$ 75,000 - \$ 99,999	128,526	\$273,551	\$0	\$0	\$0	\$996,381
\$ 100,000 - \$ 124,999	80,847	\$161,297	\$0	\$0	\$0	\$1,208,830
\$ 125,000 - \$ 149,999	45,237	\$110,066	\$0	\$0	\$0	\$244,199
\$ 150,000 - \$ 199,999	41,570	\$136,747	\$0	\$0	\$0	\$744,148
\$ 200,000 - \$ 249,999	16,896	\$84,609	\$0	\$0	\$0	\$3,018,168
\$ 250,000 - \$ 499,999	20,718	\$223,202	\$0	\$0	\$0	\$1,784,563
\$ 500,000 - \$ 999,999	5,929	\$109,223	\$0	\$0	\$0	\$2,729,797
\$1,000,000 and Over	2,407	\$120,656	\$0	\$0	\$0	\$7,065,820
Total	1,427,410	\$3,270,440	\$5,898,864	\$644,707	\$65,986,890	\$24,655,496

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

2017 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	95,314	\$-1,376,505,350	\$279,610,408	\$0	216,415	19,586	\$-7,638,298
\$ 1 - \$ 1,573	34,977	\$161,111,382	\$12,339,354	\$28,090,345	55,260	5,620	\$-1,200,308
\$ 1,573 - \$ 3,146	39,663	\$240,654,272	\$15,130,961	\$94,809,249	61,704	6,514	\$-1,701,103
\$ 3,146 - \$ 6,292	81,223	\$715,815,052	\$43,415,357	\$384,439,772	132,121	18,154	\$-6,420,176
\$ 6,292 - \$14,157	181,374	\$2,735,174,650	\$194,071,219	\$1,820,549,665	310,103	62,581	\$4,320,462
\$ 14,157 - \$23,595	188,861	\$4,794,829,002	\$381,466,187	\$3,555,778,257	316,201	84,255	\$86,896,089
\$ 23,595 - \$31,460	143,992	\$5,099,752,481	\$439,586,125	\$3,952,500,815	233,886	70,356	\$147,002,313
\$ 31,460 - \$47,190	214,232	\$10,534,419,604	\$1,014,384,771	\$8,282,750,649	358,061	121,267	\$372,665,442
\$ 47,190 - \$70,785	185,419	\$13,612,776,837	\$1,380,351,185	\$10,756,489,817	355,103	152,694	\$531,174,358
\$ 70,785 and Over	262,355	\$47,343,895,029	\$7,638,400,380	\$35,642,351,517	545,773	304,401	\$2,159,224,609
Total	1,427,410	\$83,861,922,959	\$11,398,755,947	\$64,517,760,086	2,584,627	845,428	\$3,284,323,388

TABLE 15-B
RESIDENT PAY RETURNS BY TAXABLE INCOME

2017 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	89	\$-18,598,785	\$816,469	\$0	164	42	\$187,161
\$ 1 - \$ 1,573	30	\$1,459,861	\$103,765	\$24,733	56	5	\$22,851
\$ 1,573 - \$ 3,146	29	\$3,665,597	\$1,880,081	\$68,131	52	5	\$26,012
\$ 3,146 - \$ 6,292	19,487	\$174,819,006	\$13,781,861	\$101,221,534	21,244	57	\$549,607
\$ 6,292 - \$14,157	112,494	\$1,773,327,325	\$173,501,680	\$1,159,218,405	160,990	4,864	\$23,082,336
\$ 14,157 - \$23,595	158,703	\$4,118,166,193	\$377,184,108	\$3,026,270,912	251,006	38,179	\$94,026,036
\$ 23,595 - \$31,460	140,847	\$4,994,158,972	\$434,935,065	\$3,869,471,780	227,226	65,695	\$147,454,304
\$ 31,460 - \$47,190	212,278	\$10,441,633,198	\$1,002,238,254	\$8,207,107,127	354,566	120,293	\$373,803,278
\$ 47,190 - \$70,785	183,972	\$13,498,938,863	\$1,365,204,160	\$10,673,526,993	352,343	151,971	\$531,890,203
\$ 70,785 and Over	260,367	\$46,616,034,568	\$7,474,314,119	\$35,161,826,421	541,329	302,817	\$2,168,120,062
Total	1,088,296	\$81,603,604,798	\$10,843,959,562	\$62,198,736,036	1,908,976	683,928	\$3,339,161,850

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

2017 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	95,225	\$-1,357,906,565	\$278,793,939	\$0	216,251	19,544	\$-7,825,459
\$ 1 - \$ 1,573	34,947	\$159,651,521	\$12,235,589	\$28,065,612	55,204	5,615	\$-1,223,159
\$ 1,573 - \$ 3,146	39,634	\$236,988,675	\$13,250,880	\$94,741,118	61,652	6,509	\$-1,727,115
\$ 3,146 - \$ 6,292	61,736	\$540,996,046	\$29,633,496	\$283,218,238	110,877	18,097	\$-6,969,783
\$ 6,292 - \$14,157	68,880	\$961,847,325	\$20,569,539	\$661,331,260	149,113	57,717	\$-18,761,874
\$ 14,157 - \$23,595	30,158	\$676,662,809	\$4,282,079	\$529,507,345	65,195	46,076	\$-7,129,947
\$ 23,595 - \$31,460	3,145	\$105,593,509	\$4,651,060	\$83,029,035	6,660	4,661	\$-451,991
\$ 31,460 - \$47,190	1,954	\$92,786,406	\$12,146,517	\$75,643,522	3,495	974	\$-1,137,836
\$ 47,190 - \$70,785	1,447	\$113,837,974	\$15,147,025	\$82,962,824	2,760	723	\$-715,845
\$ 70,785 and Over	1,988	\$727,860,461	\$164,086,261	\$480,525,096	4,444	1,584	\$-8,895,453
Total	339,114	\$2,258,318,161	\$554,796,385	\$2,319,024,050	675,651	161,500	\$-54,838,462

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	62,473	\$-3,927,727,761	\$7,423,382	135,789	11,963	\$-6,799,739
\$ 1 - \$ 2,999	72,408	\$115,258,877	\$32,711,056	105,826	7,504	\$-739,484
\$ 3,000 - \$ 4,999	61,760	\$247,869,152	\$121,160,734	87,016	7,595	\$-1,285,022
\$ 5,000 - \$ 9,999	161,383	\$1,206,844,443	\$785,268,321	233,429	28,588	\$-4,294,203
\$ 10,000 - \$ 19,999	297,220	\$4,428,743,122	\$3,254,139,658	447,487	98,675	\$30,314,943
\$ 20,000 - \$ 29,999	283,717	\$7,092,252,293	\$5,495,991,438	403,739	114,968	\$157,096,198
\$ 30,000 - \$ 39,999	270,131	\$9,430,013,129	\$7,484,746,374	361,426	123,971	\$291,970,736
\$ 40,000 - \$ 49,999	225,607	\$10,107,073,273	\$8,022,626,918	290,258	116,606	\$357,944,298
\$ 50,000 - \$ 59,999	166,719	\$9,122,853,988	\$7,162,521,810	212,215	97,204	\$340,030,983
\$ 60,000 - \$ 74,999	159,606	\$10,660,022,287	\$8,231,809,650	205,207	104,639	\$409,819,189
\$ 75,000 - \$ 99,999	127,449	\$10,917,750,853	\$8,250,810,513	169,018	94,899	\$428,242,715
\$ 100,000 - \$ 124,999	57,941	\$6,434,717,937	\$4,758,022,553	80,307	47,014	\$256,880,794
\$ 125,000 - \$ 149,999	29,944	\$4,080,275,776	\$2,968,166,395	43,216	25,203	\$162,417,605
\$ 150,000 - \$ 199,999	29,823	\$5,118,801,024	\$3,664,750,661	44,652	25,459	\$197,083,461
\$ 200,000 - \$ 249,999	14,694	\$3,270,579,758	\$2,304,859,563	22,892	12,262	\$123,188,434
\$ 250,000 - \$ 499,999	25,171	\$8,622,376,728	\$5,865,935,698	40,201	22,479	\$290,813,086
\$ 500,000 - \$ 999,999	10,474	\$7,193,528,265	\$4,681,630,950	17,711	9,730	\$181,567,172
\$1,000,000 and Over	8,980	\$61,299,549,416	\$40,459,041,324	17,033	7,686	\$269,526,913
Total	2,065,500	\$155,420,782,560	\$113,551,616,998	2,917,422	956,445	\$3,483,778,079

**TABLE 2-C
TOTAL PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	523	\$-25,577,792	\$2,382,141	821	79	\$282,570
\$ 1 - \$ 2,999	572	\$879,026	\$3,000,875	743	90	\$55,611
\$ 3,000 - \$ 4,999	1,725	\$7,521,191	\$8,878,600	1,856	86	\$58,488
\$ 5,000 - \$ 9,999	55,020	\$447,644,216	\$343,317,915	59,664	1,489	\$3,007,968
\$ 10,000 - \$ 19,999	199,142	\$3,012,172,132	\$2,344,758,639	240,973	18,604	\$54,798,175
\$ 20,000 - \$ 29,999	245,697	\$6,184,982,246	\$4,905,162,607	326,851	71,242	\$162,699,791
\$ 30,000 - \$ 39,999	257,374	\$8,989,623,208	\$7,212,791,037	340,627	118,038	\$292,445,003
\$ 40,000 - \$ 49,999	216,563	\$9,701,977,399	\$7,757,111,899	276,675	113,331	\$358,246,428
\$ 50,000 - \$ 59,999	159,918	\$8,750,588,683	\$6,915,020,861	202,247	94,687	\$340,184,420
\$ 60,000 - \$ 74,999	152,412	\$10,178,418,830	\$7,903,460,636	194,699	101,506	\$410,460,643
\$ 75,000 - \$ 99,999	120,481	\$10,316,510,649	\$7,837,698,226	158,426	91,272	\$429,010,616
\$ 100,000 - \$ 124,999	54,030	\$5,998,842,728	\$4,460,993,384	73,999	44,656	\$257,885,489
\$ 125,000 - \$ 149,999	27,502	\$3,747,461,430	\$2,738,388,784	39,152	23,612	\$162,549,548
\$ 150,000 - \$ 199,999	26,821	\$4,601,906,022	\$3,320,946,780	39,462	23,366	\$200,021,920
\$ 200,000 - \$ 249,999	12,967	\$2,884,085,289	\$2,049,175,505	19,728	11,040	\$123,481,123
\$ 250,000 - \$ 499,999	21,515	\$7,349,680,678	\$5,057,518,368	33,272	19,539	\$292,153,157
\$ 500,000 - \$ 999,999	8,433	\$5,771,634,266	\$3,807,572,478	13,616	8,075	\$183,583,793
\$1,000,000 and Over	6,350	\$30,943,023,066	\$19,871,164,605	11,370	5,474	\$274,794,865
Total	1,567,045	\$118,861,373,267	\$86,539,343,340	2,034,181	746,186	\$3,545,719,608

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	61,950	\$-3,902,149,969	\$5,041,241	134,968	11,884	\$-7,082,309
\$ 1 - \$ 2,999	71,836	\$114,379,851	\$29,710,181	105,083	7,414	\$-795,095
\$ 3,000 - \$ 4,999	60,035	\$240,347,961	\$112,282,134	85,160	7,509	\$-1,343,510
\$ 5,000 - \$ 9,999	106,363	\$759,200,227	\$441,950,406	173,765	27,099	\$-7,302,171
\$ 10,000 - \$ 19,999	98,078	\$1,416,570,990	\$909,381,019	206,514	80,071	\$-24,483,232
\$ 20,000 - \$ 29,999	38,020	\$907,270,047	\$590,828,831	76,888	43,726	\$-5,603,593
\$ 30,000 - \$ 39,999	12,757	\$440,389,921	\$271,955,337	20,799	5,933	\$-474,267
\$ 40,000 - \$ 49,999	9,044	\$405,095,874	\$265,515,019	13,583	3,275	\$-302,130
\$ 50,000 - \$ 59,999	6,801	\$372,265,305	\$247,500,949	9,968	2,517	\$-153,437
\$ 60,000 - \$ 74,999	7,194	\$481,603,457	\$328,349,014	10,508	3,133	\$-641,454
\$ 75,000 - \$ 99,999	6,968	\$601,240,204	\$413,112,287	10,592	3,627	\$-767,901
\$ 100,000 - \$ 124,999	3,911	\$435,875,209	\$297,029,169	6,308	2,358	\$-1,004,695
\$ 125,000 - \$ 149,999	2,442	\$332,814,346	\$229,777,611	4,064	1,591	\$-131,943
\$ 150,000 - \$ 199,999	3,002	\$516,895,002	\$343,803,881	5,190	2,093	\$-2,938,459
\$ 200,000 - \$ 249,999	1,727	\$386,494,469	\$255,684,058	3,164	1,222	\$-292,689
\$ 250,000 - \$ 499,999	3,656	\$1,272,696,050	\$808,417,330	6,929	2,940	\$-1,340,071
\$ 500,000 - \$ 999,999	2,041	\$1,421,893,999	\$874,058,472	4,095	1,655	\$-2,016,621
\$1,000,000 and Over	2,630	\$30,356,526,350	\$20,587,876,719	5,663	2,212	\$-5,267,952
Total	498,455	\$36,559,409,293	\$27,012,273,658	883,241	210,259	\$-61,941,529

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	31,486	\$259,710,153	\$187,748,488	31,553	68	\$1,440,530
\$ 10,000 - \$ 19,999	108,927	\$1,625,081,657	\$1,273,046,208	117,651	3,859	\$29,858,326
\$ 20,000 - \$ 29,999	125,130	\$3,146,737,692	\$2,518,873,939	160,059	33,109	\$81,034,317
\$ 30,000 - \$ 39,999	116,492	\$4,053,504,291	\$3,260,831,783	154,249	47,074	\$129,581,954
\$ 40,000 - \$ 49,999	84,268	\$3,764,120,437	\$3,000,734,757	109,533	30,809	\$137,214,460
\$ 50,000 - \$ 59,999	53,142	\$2,902,471,319	\$2,271,991,243	69,537	18,753	\$110,141,728
\$ 60,000 - \$ 74,999	43,747	\$2,915,663,917	\$2,224,445,802	58,297	15,341	\$113,205,879
\$ 75,000 - \$ 99,999	29,485	\$2,513,216,266	\$1,863,236,322	40,123	9,413	\$99,239,135
\$ 100,000 - \$ 124,999	11,102	\$1,229,092,667	\$893,585,815	15,640	3,241	\$50,089,025
\$ 125,000 - \$ 149,999	5,159	\$702,452,597	\$503,491,384	7,519	1,509	\$28,988,072
\$ 150,000 - \$ 199,999	4,624	\$792,450,162	\$564,289,205	6,832	1,252	\$32,834,373
\$ 200,000 - \$ 249,999	2,110	\$469,769,860	\$335,791,646	3,117	566	\$19,304,162
\$ 250,000 - \$ 499,999	3,280	\$1,112,899,531	\$767,840,570	4,843	797	\$42,375,140
\$ 500,000 - \$ 999,999	1,098	\$750,158,445	\$499,720,100	1,625	263	\$23,116,397
\$1,000,000 And Over	897	\$3,799,832,878	\$2,353,991,147	1,317	192	\$32,038,566
Total	620,947	\$30,037,161,872	\$22,519,618,409	781,895	166,246	\$930,462,064

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	23,560	\$-810,506,367	\$326,218	36,509	1,600	\$-409,163
\$ 1 - \$ 2,999	43,909	\$74,621,255	\$8,848,881	53,916	4,053	\$-452,543
\$ 3,000 - \$ 4,999	41,141	\$165,058,449	\$76,304,340	49,622	4,899	\$-964,731
\$ 5,000 - \$ 9,999	71,839	\$507,936,810	\$320,430,467	97,739	18,727	\$-5,730,596
\$ 10,000 - \$ 19,999	58,670	\$852,913,527	\$591,417,043	109,589	59,246	\$-19,868,367
\$ 20,000 - \$ 29,999	19,747	\$462,236,927	\$309,630,544	36,758	28,552	\$-3,744,630
\$ 30,000 - \$ 39,999	3,823	\$131,253,875	\$68,323,458	6,106	1,908	\$-145,868
\$ 40,000 - \$ 49,999	2,308	\$102,953,367	\$57,382,020	3,428	519	\$-22,972
\$ 50,000 - \$ 59,999	1,591	\$86,944,730	\$49,071,584	2,272	284	\$-25,118
\$ 60,000 - \$ 74,999	1,552	\$103,797,741	\$60,907,842	2,194	278	\$-301,567
\$ 75,000 - \$ 99,999	1,261	\$108,115,938	\$67,152,683	1,778	245	\$-113,889
\$ 100,000 - \$ 124,999	569	\$63,211,007	\$40,168,223	800	88	\$-13,987
\$ 125,000 - \$ 149,999	321	\$43,836,204	\$27,248,952	459	87	\$-212
\$ 150,000 - \$ 199,999	386	\$66,557,863	\$39,701,865	562	75	\$-39,043
\$ 200,000 - \$ 249,999	215	\$48,343,109	\$30,354,227	318	31	\$-35,080
\$ 250,000 - \$ 499,999	416	\$143,484,890	\$87,878,791	621	101	\$-19,445
\$ 500,000 - \$ 999,999	231	\$158,799,304	\$92,828,619	343	46	\$-137,127
\$1,000,000 and Over	334	\$3,455,792,983	\$2,471,262,605	495	86	\$-287,201
Total	271,873	\$5,765,351,612	\$4,399,238,362	403,509	120,825	\$-32,311,539

**TABLE 6-C
TOTAL MARRIED JOINT PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	40	\$-21,496,202	\$690,538	105	27	\$94,023
\$ 10,000 - \$ 19,999	5,052	\$87,564,937	\$54,073,821	14,953	923	\$767,557
\$ 20,000 - \$ 29,999	14,563	\$370,474,590	\$255,099,415	40,287	7,386	\$5,884,024
\$ 30,000 - \$ 39,999	19,642	\$686,829,864	\$512,730,199	49,878	20,006	\$15,782,270
\$ 40,000 - \$ 49,999	17,019	\$762,493,329	\$582,198,581	41,298	19,521	\$23,562,428
\$ 50,000 - \$ 59,999	13,228	\$724,548,698	\$555,128,821	31,635	15,338	\$24,900,540
\$ 60,000 - \$ 74,999	14,790	\$991,213,469	\$755,773,255	34,846	17,111	\$35,743,324
\$ 75,000 - \$ 99,999	15,370	\$1,325,428,285	\$997,073,453	35,788	18,002	\$48,658,521
\$ 100,000 - \$ 124,999	8,781	\$977,864,792	\$719,326,561	20,477	10,505	\$35,755,258
\$ 125,000 - \$ 149,999	5,143	\$702,033,253	\$504,224,091	12,138	6,049	\$24,952,729
\$ 150,000 - \$ 199,999	5,707	\$983,255,742	\$693,611,069	13,723	6,611	\$34,175,975
\$ 200,000 - \$ 249,999	3,062	\$680,510,702	\$468,451,054	7,460	3,522	\$22,902,529
\$ 250,000 - \$ 499,999	5,695	\$1,968,628,189	\$1,320,533,530	13,720	6,952	\$60,663,009
\$ 500,000 - \$ 999,999	2,746	\$1,896,153,078	\$1,231,615,620	6,566	3,446	\$45,454,095
\$1,000,000 And Over	2,610	\$15,601,303,456	\$10,079,190,953	6,475	2,796	\$98,212,034
Total	133,448	\$27,736,806,182	\$18,729,720,961	329,349	138,195	\$477,508,316

**TABLE 7-C
TOTAL MARRIED JOINT NO-PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	22,704	\$-2,372,006,513	\$3,309,362	74,611	8,346	\$-6,588,130
\$ 1 - \$ 2,999	6,883	\$10,163,324	\$149,351	23,293	1,770	\$-248,674
\$ 3,000 - \$ 4,999	4,768	\$19,075,327	\$81,555	16,346	1,216	\$-201,208
\$ 5,000 - \$ 9,999	12,883	\$97,199,483	\$30,664,476	43,315	3,896	\$-885,921
\$ 10,000 - \$ 19,999	23,140	\$334,085,870	\$173,093,395	73,855	13,387	\$-3,419,995
\$ 20,000 - \$ 29,999	10,468	\$252,060,594	\$145,813,195	30,405	11,916	\$-1,538,773
\$ 30,000 - \$ 39,999	2,374	\$81,081,095	\$32,319,123	7,063	2,028	\$-184,048
\$ 40,000 - \$ 49,999	1,347	\$60,334,119	\$24,884,153	4,060	893	\$-167,402
\$ 50,000 - \$ 59,999	1,013	\$55,434,026	\$25,461,845	2,972	659	\$-83,457
\$ 60,000 - \$ 74,999	1,204	\$80,860,837	\$44,663,318	3,314	913	\$-147,440
\$ 75,000 - \$ 99,999	1,543	\$134,407,133	\$81,217,184	4,023	1,245	\$-354,107
\$ 100,000 - \$ 124,999	1,180	\$131,467,502	\$81,919,777	2,954	1,022	\$-938,590
\$ 125,000 - \$ 149,999	840	\$114,960,123	\$77,761,349	2,101	739	\$-23,742
\$ 150,000 - \$ 199,999	1,190	\$205,871,378	\$128,532,150	2,936	1,179	\$-202,723
\$ 200,000 - \$ 249,999	773	\$173,047,747	\$108,892,828	1,938	743	\$-169,709
\$ 250,000 - \$ 499,999	1,849	\$649,186,533	\$389,496,678	4,583	1,925	\$-184,438
\$ 500,000 - \$ 999,999	1,172	\$824,156,904	\$487,554,720	2,950	1,218	\$-1,416,626
\$1,000,000 and Over	1,734	\$21,510,591,262	\$14,462,469,574	4,441	1,802	\$-3,977,591
Total	97,065	\$22,361,976,744	\$16,298,284,033	305,160	54,897	\$-20,732,574

**TABLE 8-C
TOTAL MARRIED SEPARATE PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	481	\$-2,419,710	\$1,829,639	738	57	\$165,309
\$ 1 - \$ 2,999	569	\$874,779	\$2,999,489	733	87	\$54,186
\$ 3,000 - \$ 4,999	1,721	\$7,505,014	\$8,856,977	1,849	86	\$58,159
\$ 5,000 - \$ 9,999	23,543	\$186,292,607	\$155,454,400	28,106	1,419	\$1,592,430
\$ 10,000 - \$ 19,999	85,163	\$1,299,525,538	\$1,017,638,610	108,369	13,822	\$24,172,292
\$ 20,000 - \$ 29,999	106,004	\$2,667,769,964	\$2,131,189,253	126,505	30,747	\$75,781,450
\$ 30,000 - \$ 39,999	121,240	\$4,249,289,053	\$3,439,229,055	136,500	50,958	\$147,080,779
\$ 40,000 - \$ 49,999	115,276	\$5,175,363,633	\$4,174,178,561	125,844	63,001	\$197,469,540
\$ 50,000 - \$ 59,999	93,548	\$5,123,568,666	\$4,087,900,797	101,075	60,596	\$205,142,152
\$ 60,000 - \$ 74,999	93,875	\$6,271,541,444	\$4,923,241,579	101,556	69,054	\$261,511,440
\$ 75,000 - \$ 99,999	75,626	\$6,477,866,098	\$4,977,388,451	82,515	63,857	\$281,112,960
\$ 100,000 - \$ 124,999	34,147	\$3,791,885,269	\$2,848,081,008	37,882	30,910	\$172,041,206
\$ 125,000 - \$ 149,999	17,200	\$2,342,975,580	\$1,730,673,309	19,495	16,054	\$108,608,747
\$ 150,000 - \$ 199,999	16,490	\$2,826,200,118	\$2,063,046,506	18,907	15,503	\$133,011,572
\$ 200,000 - \$ 249,999	7,795	\$1,733,804,727	\$1,244,932,805	9,151	6,952	\$81,274,432
\$ 250,000 - \$ 499,999	12,540	\$4,268,152,958	\$2,969,144,268	14,709	11,790	\$189,115,008
\$ 500,000 - \$ 999,999	4,589	\$3,125,322,743	\$2,076,236,758	5,425	4,366	\$115,013,301
\$1,000,000 and Over	2,843	\$11,541,886,732	\$7,437,982,505	3,578	2,486	\$144,544,265
Total	812,650	\$61,087,405,213	\$45,290,003,970	922,937	441,745	\$2,137,749,228

TABLE 9-C
TOTAL MARRIED SEPARATE NO-PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	15,686	\$-719,637,089	\$1,405,661	23,848	1,938	\$-85,016
\$ 1 - \$ 2,999	21,044	\$29,595,272	\$20,711,949	27,874	1,591	\$-93,878
\$ 3,000 - \$ 4,999	14,126	\$56,214,185	\$35,896,239	19,192	1,394	\$-177,571
\$ 5,000 - \$ 9,999	21,641	\$154,063,934	\$90,855,463	32,711	4,476	\$-685,654
\$ 10,000 - \$ 19,999	16,268	\$229,571,593	\$144,870,581	23,070	7,438	\$-1,194,870
\$ 20,000 - \$ 29,999	7,805	\$192,972,526	\$135,385,092	9,725	3,258	\$-320,190
\$ 30,000 - \$ 39,999	6,560	\$228,054,951	\$171,312,756	7,630	1,997	\$-144,351
\$ 40,000 - \$ 49,999	5,389	\$241,808,388	\$183,248,846	6,095	1,863	\$-111,756
\$ 50,000 - \$ 59,999	4,197	\$229,886,549	\$172,967,520	4,724	1,574	\$-44,862
\$ 60,000 - \$ 74,999	4,438	\$296,944,879	\$222,777,854	5,000	1,942	\$-192,447
\$ 75,000 - \$ 99,999	4,164	\$358,717,133	\$264,742,420	4,791	2,137	\$-299,905
\$ 100,000 - \$ 124,999	2,162	\$241,196,700	\$174,941,169	2,554	1,248	\$-52,118
\$ 125,000 - \$ 149,999	1,281	\$174,018,019	\$124,767,310	1,504	765	\$-107,989
\$ 150,000 - \$ 199,999	1,426	\$244,465,761	\$175,569,866	1,692	839	\$-2,696,693
\$ 200,000 - \$ 249,999	739	\$165,103,613	\$116,437,003	908	448	\$-87,900
\$ 250,000 - \$ 499,999	1,391	\$480,024,627	\$331,041,861	1,725	914	\$-1,136,188
\$ 500,000 - \$ 999,999	638	\$438,937,791	\$293,675,133	802	391	\$-462,868
\$1,000,000 and Over	562	\$5,390,142,105	\$3,654,144,540	727	324	\$-1,003,160
Total	129,517	\$8,432,080,937	\$6,314,751,263	174,572	34,537	\$-8,897,416

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
NONRESIDENT	225,886	\$71,558,859,601	\$49,033,856,912	332,795	111,017	\$199,454,691
ADAIR	4,950	\$175,313,800	\$142,220,268	7,368	2,241	\$6,231,180
ADAMS	2,306	\$76,883,332	\$63,191,896	3,476	994	\$2,933,646
ALLAMAKEE	8,171	\$267,367,714	\$226,868,837	12,184	3,912	\$9,156,704
APPANOOSE	6,643	\$203,573,889	\$165,895,069	10,041	3,086	\$7,408,538
AUDUBON	3,439	\$129,688,775	\$107,479,700	5,200	1,322	\$4,839,485
BENTON	15,562	\$656,983,426	\$513,774,937	21,714	6,772	\$26,573,502
BLACK HAWK	74,196	\$3,207,796,536	\$2,440,204,810	104,679	31,910	\$124,041,920
BOONE	16,041	\$676,466,392	\$520,764,008	22,587	6,660	\$27,059,426
BREMER	14,739	\$638,377,354	\$497,303,201	21,243	6,339	\$26,287,195
BUCHANAN	12,211	\$467,258,488	\$381,004,254	17,194	6,020	\$18,313,909
BUENA VISTA	12,112	\$478,424,776	\$377,386,530	17,213	6,866	\$18,082,159
BUTLER	8,775	\$314,170,718	\$255,185,267	13,002	3,809	\$12,440,318
CALHOUN	5,582	\$201,342,694	\$166,270,132	8,445	2,366	\$8,230,130
CARROLL	13,224	\$572,684,332	\$454,436,935	18,772	5,881	\$22,813,516
CASS	7,862	\$277,093,606	\$226,708,280	11,798	3,337	\$10,662,180
CEDAR	11,417	\$468,044,734	\$371,568,962	16,230	4,899	\$18,993,973
CERRO GORDO	25,895	\$1,117,105,998	\$849,694,421	37,312	10,091	\$42,934,934
CHEROKEE	7,160	\$266,504,434	\$214,505,391	10,576	2,832	\$10,500,857
CHICKASAW	7,396	\$285,334,692	\$234,020,903	10,630	3,182	\$11,234,346
CLARKE	5,380	\$181,671,941	\$145,144,631	7,966	3,007	\$6,622,355
CLAY	10,330	\$438,361,687	\$337,855,439	14,732	4,236	\$16,277,634

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CLAYTON	10,310	\$378,604,737	\$323,595,464	15,489	4,153	\$14,120,856
CLINTON	27,204	\$1,023,974,529	\$801,987,055	39,422	12,093	\$39,278,275
CRAWFORD	9,601	\$339,646,191	\$290,186,301	14,144	5,884	\$14,054,523
DALLAS	50,689	\$3,616,584,873	\$2,642,872,663	66,348	26,672	\$152,898,930
DAVIS	4,440	\$153,847,576	\$130,341,280	6,839	2,972	\$6,215,446
DECATUR	3,713	\$116,613,074	\$91,858,614	5,641	1,808	\$3,838,126
DELAWARE	10,780	\$380,611,336	\$321,134,309	15,244	4,772	\$15,724,182
DES MOINES	23,859	\$946,285,056	\$726,062,783	35,151	10,687	\$35,259,585
DICKINSON	11,428	\$583,600,155	\$448,333,142	17,288	3,868	\$21,950,895
DUBUQUE	60,891	\$2,863,561,373	\$2,174,820,315	84,393	25,923	\$109,358,362
EMMET	5,495	\$195,895,969	\$156,173,195	8,111	2,368	\$6,898,212
FAYETTE	11,101	\$378,902,153	\$317,006,722	16,512	4,727	\$15,404,493
FLOYD	9,113	\$336,257,648	\$274,847,014	13,387	4,215	\$13,636,732
FRANKLIN	5,619	\$217,187,433	\$176,407,505	8,392	2,768	\$8,867,669
FREMONT	3,904	\$148,423,648	\$118,190,052	5,848	1,766	\$4,778,026
GREENE	5,201	\$180,024,219	\$152,396,625	7,830	2,319	\$7,431,299
GRUNDY	7,434	\$359,667,576	\$282,246,254	10,658	3,100	\$15,936,741
GUTHRIE	6,226	\$256,676,257	\$200,575,313	9,307	2,646	\$10,179,654
HAMILTON	8,926	\$401,956,392	\$297,291,810	13,007	3,979	\$14,123,421
HANCOCK	6,585	\$243,709,080	\$203,156,193	9,633	2,807	\$10,110,300
HARDIN	10,259	\$365,312,106	\$308,167,960	15,002	4,454	\$15,200,833
HARRISON	8,305	\$322,502,289	\$259,326,621	12,002	3,809	\$9,328,004

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
HENRY	11,221	\$402,981,515	\$323,543,232	16,314	5,121	\$15,656,019
HOWARD	5,784	\$197,573,438	\$162,424,594	8,444	2,660	\$6,827,966
HUMBOLDT	5,766	\$245,953,025	\$198,539,332	8,378	2,663	\$10,580,523
IDA	4,258	\$194,520,647	\$152,789,996	6,212	1,785	\$7,713,886
IOWA	10,584	\$428,823,468	\$339,169,263	14,763	4,504	\$17,111,910
JACKSON	11,812	\$412,592,949	\$339,384,417	17,151	4,912	\$16,345,769
JASPER	21,231	\$841,569,162	\$657,401,725	30,414	9,334	\$33,295,927
JEFFERSON	8,599	\$346,297,462	\$280,373,307	13,097	3,178	\$13,601,237
JOHNSON	83,621	\$4,480,830,608	\$3,349,625,183	109,402	33,676	\$186,604,907
JONES	11,423	\$441,979,496	\$355,115,124	16,707	4,848	\$17,538,588
KEOKUK	5,710	\$191,277,602	\$161,884,363	8,559	2,658	\$7,700,036
KOSSUTH	9,435	\$377,903,507	\$301,661,566	13,888	3,779	\$14,736,838
LEE	18,723	\$700,392,697	\$556,901,890	27,882	8,255	\$26,806,925
LINN	136,193	\$6,847,414,284	\$5,132,627,578	186,245	60,976	\$274,706,495
LOUISA	6,402	\$236,006,045	\$189,891,058	9,102	3,126	\$9,233,182
LUCAS	4,847	\$161,026,469	\$131,550,019	7,154	2,402	\$6,338,554
LYON	7,089	\$292,418,864	\$241,884,305	9,978	3,902	\$11,799,669
MADISON	9,556	\$435,405,964	\$337,271,853	13,413	4,480	\$18,113,308
MAHASKA	12,106	\$476,768,472	\$372,290,206	17,378	5,800	\$17,716,917
MARION	19,588	\$887,658,738	\$680,821,012	27,825	9,172	\$34,585,551
MARSHALL	22,383	\$877,546,685	\$683,305,246	32,649	12,259	\$33,452,072
MILLS	8,393	\$363,440,021	\$284,498,021	12,122	4,056	\$9,979,415

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
MITCHELL	6,339	\$235,306,763	\$192,073,679	9,336	2,766	\$8,674,397
MONONA	4,897	\$178,336,783	\$143,890,942	7,422	2,098	\$6,826,250
MONROE	4,152	\$146,854,419	\$123,466,343	6,165	1,970	\$6,101,331
MONTGOMERY	5,951	\$204,662,619	\$164,585,610	8,806	2,585	\$7,606,211
MUSCATINE	25,510	\$1,067,336,794	\$825,336,846	36,059	12,636	\$42,141,773
O'BRIEN	8,712	\$340,765,388	\$275,456,947	12,533	3,732	\$13,240,620
OSCEOLA	3,658	\$123,938,411	\$110,518,693	5,355	1,787	\$5,018,936
PAGE	7,993	\$285,888,168	\$225,111,435	11,962	3,510	\$10,405,270
PALO ALTO	5,329	\$186,378,604	\$155,049,910	7,778	2,225	\$7,297,863
PLYMOUTH	15,593	\$694,245,426	\$557,031,887	21,832	7,397	\$28,732,733
POCAHONTAS	4,156	\$151,630,271	\$127,615,714	6,288	1,735	\$5,790,678
POLK	289,495	\$15,658,294,025	\$11,682,813,090	387,623	141,537	\$638,276,421
POTTAWATTAMIE	52,280	\$2,193,511,342	\$1,655,306,789	74,722	25,480	\$54,162,745
POWESHIEK	10,718	\$432,900,983	\$337,800,292	15,715	4,311	\$16,216,540
RINGGOLD	2,551	\$75,206,420	\$68,319,553	4,029	1,214	\$3,172,404
SAC	6,121	\$232,179,863	\$186,393,606	9,072	2,451	\$9,239,847
SCOTT	101,822	\$5,444,334,952	\$4,095,868,140	143,094	47,479	\$209,269,187
SHELBY	7,292	\$307,741,710	\$247,820,707	10,578	3,040	\$11,625,992
SIOUX	20,067	\$876,705,830	\$727,578,603	27,813	11,629	\$36,187,219
STORY	49,877	\$2,399,623,252	\$1,806,843,273	66,118	18,285	\$97,404,800
TAMA	9,805	\$352,663,369	\$281,038,132	14,480	4,670	\$13,595,830
TAYLOR	3,323	\$96,662,952	\$88,177,935	5,075	1,544	\$3,885,748

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
UNION	6,794	\$231,572,881	\$188,407,757	10,085	3,061	\$8,849,136
VAN BUREN	3,801	\$127,795,090	\$105,257,787	5,899	1,882	\$4,987,934
WAPELLO	18,712	\$659,506,730	\$524,864,660	27,349	9,608	\$25,105,774
WARREN	30,514	\$1,542,634,504	\$1,171,680,825	41,602	14,234	\$65,226,495
WASHINGTON	13,339	\$531,798,795	\$424,847,989	19,272	6,519	\$20,717,019
WAYNE	3,320	\$111,351,948	\$90,345,717	5,063	1,917	\$3,896,304
WEBSTER	19,974	\$801,749,003	\$623,376,984	28,765	9,066	\$31,100,669
WINNEBAGO	6,666	\$242,801,012	\$193,957,010	9,628	2,693	\$9,133,038
WINNESHIEK	11,914	\$459,958,319	\$373,705,650	17,255	4,428	\$18,180,656
WOODBURY	57,980	\$2,291,996,233	\$1,777,727,855	81,303	31,404	\$79,740,262
WORTH	4,596	\$163,242,317	\$134,233,716	6,603	1,874	\$5,808,630
WRIGHT	7,165	\$261,673,677	\$209,841,659	10,861	3,563	\$10,026,511
Total	2,065,500	\$155,420,782,560	\$113,551,616,998	2,917,422	956,445	\$3,483,778,079

TABLE 11-C

TOTAL PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ 0 or Less	17,425	\$-2,178,390,583	\$313,023,266	\$360,217,733	\$6,814,307	\$-4,980,477
\$ 1 - \$ 2,999	16,691	\$23,727,953	\$364,344	\$19,780,464	\$21,873,146	\$-29,206
\$ 3,000 - \$ 4,999	11,294	\$45,260,820	\$2,252,839	\$21,814,672	\$32,817,568	\$-12,498
\$ 5,000 - \$ 9,999	31,172	\$235,686,770	\$51,227,496	\$91,748,305	\$157,699,151	\$945,947
\$ 10,000 - \$ 19,999	86,387	\$1,322,540,633	\$118,004,133	\$416,778,659	\$850,599,700	\$14,619,200
\$ 20,000 - \$ 29,999	108,270	\$2,726,576,034	\$243,414,521	\$649,245,795	\$1,891,524,917	\$58,199,140
\$ 30,000 - \$ 39,999	130,812	\$4,592,020,773	\$414,934,737	\$814,975,666	\$3,399,466,401	\$132,382,412
\$ 40,000 - \$ 49,999	134,525	\$6,048,760,988	\$585,626,855	\$911,222,313	\$4,577,800,270	\$201,019,818
\$ 50,000 - \$ 59,999	116,744	\$6,400,349,702	\$672,653,936	\$884,540,852	\$4,856,618,053	\$227,418,097
\$ 60,000 - \$ 74,999	125,059	\$8,367,770,308	\$968,687,364	\$1,114,513,546	\$6,300,202,464	\$310,789,388
\$ 75,000 - \$ 99,999	108,635	\$9,322,688,844	\$1,208,272,031	\$1,223,432,046	\$6,912,674,234	\$357,759,288
\$ 100,000 - \$ 124,999	52,149	\$5,794,953,591	\$841,843,256	\$746,367,893	\$4,220,543,831	\$227,714,818
\$ 125,000 - \$ 149,999	27,527	\$3,751,625,818	\$586,635,824	\$481,431,532	\$2,692,362,892	\$147,799,801
\$ 150,000 - \$ 199,999	27,782	\$4,770,488,743	\$817,840,794	\$601,449,227	\$3,370,164,876	\$181,784,170
\$ 200,000 - \$ 249,999	13,776	\$3,065,949,310	\$578,278,361	\$376,204,223	\$2,130,658,459	\$114,329,934
\$ 250,000 - \$ 499,999	23,862	\$8,182,025,427	\$1,802,385,522	\$952,865,106	\$5,492,340,919	\$272,962,706
\$ 500,000 - \$ 999,999	9,989	\$6,864,969,909	\$1,770,177,581	\$800,011,951	\$4,398,903,411	\$172,677,620
\$1,000,000 and Over	8,650	\$58,740,442,353	\$10,862,052,191	\$10,253,855,168	\$38,013,577,231	\$263,928,347
Total	1,050,749	\$128,077,447,393	\$21,837,675,051	\$20,720,455,151	\$89,326,641,830	\$2,679,308,505

TABLE 12-C

TOTAL PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ 0 or Less	45,048	\$-1,749,337,178	\$16,694,950	\$134,151,708	\$609,075	\$-1,819,262
\$ 1 - \$ 2,999	55,717	\$91,530,924	\$1,539,785	\$83,553,064	\$10,837,910	\$-710,278
\$ 3,000 - \$ 4,999	50,466	\$202,608,332	\$1,155,659	\$114,297,092	\$88,343,166	\$-1,272,524
\$ 5,000 - \$ 9,999	130,211	\$971,157,673	\$22,458,445	\$322,814,456	\$627,569,170	\$-5,240,150
\$ 10,000 - \$ 19,999	210,833	\$3,106,202,489	\$128,752,926	\$577,370,828	\$2,403,539,958	\$15,695,743
\$ 20,000 - \$ 29,999	175,447	\$4,365,676,259	\$273,586,194	\$490,672,703	\$3,604,466,521	\$98,897,058
\$ 30,000 - \$ 39,999	139,319	\$4,837,992,356	\$367,697,762	\$386,269,308	\$4,085,279,973	\$159,588,324
\$ 40,000 - \$ 49,999	91,082	\$4,058,312,285	\$363,814,504	\$251,264,922	\$3,444,826,648	\$156,924,480
\$ 50,000 - \$ 59,999	49,975	\$2,722,504,286	\$277,371,135	\$139,939,066	\$2,305,903,757	\$112,612,886
\$ 60,000 - \$ 74,999	34,547	\$2,292,251,979	\$261,793,538	\$100,578,022	\$1,931,607,186	\$99,029,801
\$ 75,000 - \$ 99,999	18,814	\$1,595,062,009	\$201,083,696	\$57,398,330	\$1,338,136,279	\$70,483,427
\$ 100,000 - \$ 124,999	5,792	\$639,764,346	\$84,956,086	\$17,821,219	\$537,478,722	\$29,165,976
\$ 125,000 - \$ 149,999	2,417	\$328,649,958	\$45,342,214	\$7,593,492	\$275,803,503	\$14,617,804
\$ 150,000 - \$ 199,999	2,041	\$348,312,281	\$48,019,237	\$6,211,386	\$294,585,785	\$15,299,291
\$ 200,000 - \$ 249,999	918	\$204,630,448	\$28,374,371	\$2,741,768	\$174,201,104	\$8,858,500
\$ 250,000 - \$ 499,999	1,309	\$440,351,301	\$63,674,954	\$3,890,090	\$373,594,779	\$17,850,380
\$ 500,000 - \$ 999,999	485	\$328,558,356	\$53,328,034	\$1,535,851	\$282,727,539	\$8,889,552
\$1,000,000 and Over	330	\$2,559,107,063	\$119,634,354	\$1,149,886	\$2,445,464,093	\$5,598,566
Total	1,014,751	\$27,343,335,167	\$2,359,277,844	\$2,699,253,191	\$24,224,975,168	\$804,469,574

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

AGI Class	Number of Taxpayers	Tuition and Textbook Tax Credit	Firefighter/EMS/Reserve Peace Officer Tax Credit	Nonresident/Part-Year Resident Credit	Out-of-State Tax Credit	Other Nonrefundable Tax Credits
\$ 0 or Less	62,473	\$13,951	\$13,016	\$227,359	\$1,537	\$122,994
\$ 1 - \$ 2,999	72,408	\$3,397	\$3,909	\$15,373	\$310	\$1,402
\$ 3,000 - \$ 4,999	61,760	\$4,024	\$5,350	\$26,177	\$877	\$6,371
\$ 5,000 - \$ 9,999	161,383	\$39,414	\$25,937	\$255,657	\$43,677	\$9,183
\$ 10,000 - \$ 19,999	297,220	\$318,383	\$95,222	\$4,121,345	\$712,281	\$158,964
\$ 20,000 - \$ 29,999	283,717	\$907,697	\$147,244	\$11,006,728	\$2,516,401	\$521,291
\$ 30,000 - \$ 39,999	270,131	\$1,730,000	\$236,182	\$17,971,798	\$5,805,911	\$841,513
\$ 40,000 - \$ 49,999	225,607	\$2,030,352	\$275,522	\$21,796,956	\$7,672,491	\$1,035,030
\$ 50,000 - \$ 59,999	166,719	\$1,935,579	\$204,578	\$23,221,802	\$7,885,288	\$1,123,257
\$ 60,000 - \$ 74,999	159,606	\$2,314,480	\$186,358	\$35,237,691	\$10,384,932	\$1,717,341
\$ 75,000 - \$ 99,999	127,449	\$2,221,779	\$104,870	\$52,934,963	\$12,026,859	\$2,775,848
\$ 100,000 - \$ 124,999	57,941	\$1,203,853	\$34,651	\$43,712,594	\$7,183,451	\$2,352,416
\$ 125,000 - \$ 149,999	29,944	\$667,759	\$12,189	\$35,545,087	\$4,642,890	\$2,066,949
\$ 150,000 - \$ 199,999	29,823	\$685,480	\$11,650	\$57,181,148	\$5,862,407	\$3,307,226
\$ 200,000 - \$ 249,999	14,694	\$329,606	\$3,668	\$45,088,120	\$3,652,685	\$2,817,085
\$ 250,000 - \$ 499,999	25,171	\$601,026	\$4,859	\$153,761,536	\$9,883,575	\$11,037,715
\$ 500,000 - \$ 999,999	10,474	\$225,122	\$808	\$180,447,880	\$9,833,501	\$13,024,064
\$1,000,000 and Over	8,980	\$75,089	\$100	\$2,991,461,964	\$23,587,227	\$60,175,097
Total	2,065,500	\$15,306,991	\$1,366,113	\$3,674,014,178	\$111,696,300	\$103,093,746

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

AGI Class	Number of Taxpayers	Fuel Tax Credit	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Other Refundable Tax Credits
\$ 0 or Less	62,473	\$590,261	\$88,188	\$24,511	\$791,311	\$5,592,345
\$ 1 - \$ 2,999	72,408	\$68,477	\$54,293	\$19,442	\$611,141	\$43,163
\$ 3,000 - \$ 4,999	61,760	\$49,869	\$84,426	\$16,298	\$1,190,111	\$7,903
\$ 5,000 - \$ 9,999	161,383	\$158,433	\$380,414	\$50,809	\$7,002,734	\$60,865
\$ 10,000 - \$ 19,999	297,220	\$370,536	\$1,532,726	\$181,941	\$27,064,383	\$1,274,460
\$ 20,000 - \$ 29,999	283,717	\$312,031	\$2,081,049	\$170,294	\$21,488,140	\$271,766
\$ 30,000 - \$ 39,999	270,131	\$278,389	\$1,581,624	\$156,621	\$8,985,914	\$305,542
\$ 40,000 - \$ 49,999	225,607	\$206,018	\$310,679	\$68,354	\$1,472,289	\$391,911
\$ 50,000 - \$ 59,999	166,719	\$182,049	\$0	\$0	\$45,543	\$242,155
\$ 60,000 - \$ 74,999	159,606	\$194,354	\$0	\$0	\$0	\$832,090
\$ 75,000 - \$ 99,999	127,449	\$171,732	\$0	\$0	\$0	\$1,082,321
\$ 100,000 - \$ 124,999	57,941	\$107,019	\$0	\$0	\$0	\$1,213,522
\$ 125,000 - \$ 149,999	29,944	\$71,391	\$0	\$0	\$0	\$349,566
\$ 150,000 - \$ 199,999	29,823	\$114,787	\$0	\$0	\$0	\$3,358,260
\$ 200,000 - \$ 249,999	14,694	\$62,376	\$0	\$0	\$0	\$551,912
\$ 250,000 - \$ 499,999	25,171	\$192,770	\$0	\$0	\$0	\$2,249,996
\$ 500,000 - \$ 999,999	10,474	\$105,573	\$0	\$0	\$0	\$2,988,879
\$1,000,000 and Over	8,980	\$149,879	\$0	\$0	\$0	\$10,239,388
Total	2,065,500	\$3,385,944	\$6,113,399	\$688,270	\$68,651,566	\$31,056,044

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

2017 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	125,949	\$-2,163,351,413	\$1,474,363,719	\$0	264,091	25,401	\$-8,721,139
\$ 1 - \$ 1,573	50,280	\$207,649,848	\$19,200,132	\$41,122,106	74,041	6,729	\$-1,299,961
\$ 1,573 - \$ 3,146	59,941	\$350,600,160	\$31,699,949	\$142,979,713	87,491	8,099	\$-1,892,549
\$ 3,146 - \$ 6,292	123,126	\$1,061,622,688	\$82,705,267	\$582,161,116	185,064	22,685	\$-6,753,263
\$ 6,292 - \$14,157	279,013	\$4,148,217,069	\$320,683,803	\$2,815,492,030	420,059	81,260	\$19,916,995
\$ 14,157 - \$23,595	307,536	\$7,690,736,279	\$615,281,804	\$5,806,098,664	431,382	115,901	\$156,633,824
\$ 23,595 - \$31,460	254,658	\$8,903,351,621	\$761,193,892	\$7,001,649,633	332,465	109,226	\$266,956,545
\$ 31,460 - \$47,190	404,909	\$19,769,571,045	\$1,943,944,836	\$15,657,719,067	505,159	217,282	\$709,356,421
\$ 47,190 - \$70,785	260,492	\$18,998,083,534	\$2,246,987,523	\$14,761,092,590	328,999	191,492	\$745,782,864
\$ 70,785 and Over	199,596	\$96,454,301,729	\$16,700,891,970	\$66,743,302,079	288,671	178,370	\$1,603,798,342
Total	2,065,500	\$155,420,782,560	\$24,196,952,895	\$113,551,616,998	2,917,422	956,445	\$3,483,778,079

TABLE 15-C
TOTAL PAY RETURNS BY TAXABLE INCOME

2017 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	469	\$61,802,729	\$48,631,362	\$0	859	101	\$484,539
\$ 1 - \$ 1,573	133	\$2,182,277	\$311,751	\$113,453	222	10	\$33,503
\$ 1,573 - \$ 3,146	201	\$7,912,943	\$3,911,740	\$501,465	282	10	\$58,521
\$ 3,146 - \$ 6,292	37,515	\$333,447,573	\$30,767,034	\$197,108,066	44,042	186	\$1,002,358
\$ 6,292 - \$14,157	195,359	\$2,980,178,892	\$289,371,886	\$2,009,260,047	257,667	13,970	\$40,277,299
\$ 14,157 - \$23,595	267,566	\$6,760,735,522	\$587,523,648	\$5,095,374,278	355,748	66,346	\$163,658,333
\$ 23,595 - \$31,460	244,349	\$8,531,451,151	\$730,547,911	\$6,720,939,703	317,800	103,759	\$267,381,392
\$ 31,460 - \$47,190	390,940	\$19,040,693,022	\$1,865,231,471	\$15,116,572,969	487,159	211,706	\$710,623,769
\$ 47,190 - \$70,785	249,669	\$18,156,381,981	\$2,143,641,283	\$14,140,731,997	314,261	185,760	\$746,444,325
\$ 70,785 and Over	180,844	\$62,986,587,177	\$12,299,748,458	\$43,258,741,362	256,141	164,338	\$1,615,755,569
Total	1,567,045	\$118,861,373,267	\$17,999,686,544	\$86,539,343,340	2,034,181	746,186	\$3,545,719,608

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

2017 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	125,480	\$-2,225,154,142	\$1,425,732,357	\$0	263,232	25,300	\$-9,205,678
\$ 1 - \$ 1,573	50,147	\$205,467,571	\$18,888,381	\$41,008,653	73,819	6,719	\$-1,333,464
\$ 1,573 - \$ 3,146	59,740	\$342,687,217	\$27,788,209	\$142,478,248	87,209	8,089	\$-1,951,070
\$ 3,146 - \$ 6,292	85,611	\$728,175,115	\$51,938,233	\$385,053,050	141,022	22,499	\$-7,755,621
\$ 6,292 - \$14,157	83,654	\$1,168,038,177	\$31,311,917	\$806,231,983	162,392	67,290	\$-20,360,304
\$ 14,157 - \$23,595	39,970	\$930,000,757	\$27,758,156	\$710,724,386	75,634	49,555	\$-7,024,509
\$ 23,595 - \$31,460	10,309	\$371,900,470	\$30,645,981	\$280,709,930	14,665	5,467	\$-424,847
\$ 31,460 - \$47,190	13,969	\$728,878,023	\$78,713,365	\$541,146,098	18,000	5,576	\$-1,267,348
\$ 47,190 - \$70,785	10,823	\$841,701,553	\$103,346,240	\$620,360,593	14,738	5,732	\$-661,461
\$ 70,785 and Over	18,752	\$33,467,714,552	\$4,401,143,512	\$23,484,560,717	32,530	14,032	\$-11,957,227
Total	498,455	\$36,559,409,293	\$6,197,266,351	\$27,012,273,658	883,241	210,259	\$-61,941,529

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	56,192	\$-1,930,799,982	\$3,159,733	124,829	9,655	\$-5,856,884
\$ 1 - \$ 2,999	66,094	\$105,339,334	\$29,498,306	97,577	6,774	\$-698,147
\$ 3,000 - \$ 4,999	56,402	\$226,283,564	\$110,222,659	80,353	7,033	\$-1,241,461
\$ 5,000 - \$ 9,999	147,426	\$1,102,591,573	\$717,620,310	215,478	26,243	\$-4,135,336
\$ 10,000 - \$ 19,999	271,932	\$4,052,531,838	\$2,980,232,212	412,526	90,949	\$28,959,612
\$ 20,000 - \$ 29,999	259,759	\$6,492,947,564	\$5,041,473,303	370,416	105,492	\$151,398,032
\$ 30,000 - \$ 39,999	247,329	\$8,634,941,606	\$6,873,798,804	330,324	113,850	\$281,919,761
\$ 40,000 - \$ 49,999	206,275	\$9,239,901,964	\$7,363,464,272	264,050	107,022	\$346,222,388
\$ 50,000 - \$ 59,999	151,275	\$8,276,989,174	\$6,529,915,962	191,041	88,945	\$328,810,282
\$ 60,000 - \$ 74,999	142,035	\$9,481,783,900	\$7,369,842,776	180,388	94,317	\$395,431,451
\$ 75,000 - \$ 99,999	109,194	\$9,341,778,941	\$7,126,643,767	141,821	83,587	\$410,576,835
\$ 100,000 - \$ 124,999	47,428	\$5,261,863,333	\$3,937,452,401	63,594	40,106	\$244,681,641
\$ 125,000 - \$ 149,999	23,396	\$3,185,968,983	\$2,350,299,037	32,293	20,787	\$154,035,796
\$ 150,000 - \$ 199,999	22,044	\$3,778,150,080	\$2,749,396,917	31,217	19,942	\$185,896,099
\$ 200,000 - \$ 249,999	10,167	\$2,259,070,795	\$1,622,100,141	14,862	9,060	\$115,366,397
\$ 250,000 - \$ 499,999	15,521	\$5,257,740,789	\$3,671,186,910	22,693	14,896	\$267,867,275
\$ 500,000 - \$ 999,999	5,010	\$3,375,473,687	\$2,260,144,948	7,599	5,051	\$164,193,923
\$1,000,000 and Over	2,135	\$5,719,365,816	\$3,781,307,628	3,566	1,719	\$220,895,724
Total	1,839,614	\$83,861,922,959	\$64,517,760,086	2,584,627	845,428	\$3,284,323,388

**TABLE 2-D
RESIDENT PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	469	\$-25,191,573	\$2,174,869	740	75	\$268,788
\$ 1 - \$ 2,999	545	\$834,103	\$2,800,593	709	86	\$50,397
\$ 3,000 - \$ 4,999	1,663	\$7,245,575	\$8,554,478	1,788	76	\$56,794
\$ 5,000 - \$ 9,999	51,518	\$418,755,828	\$321,871,818	55,978	1,387	\$2,883,088
\$ 10,000 - \$ 19,999	186,017	\$2,815,874,987	\$2,193,149,100	226,031	17,312	\$52,584,962
\$ 20,000 - \$ 29,999	230,769	\$5,808,930,648	\$4,611,719,790	307,365	66,526	\$156,733,397
\$ 30,000 - \$ 39,999	241,872	\$8,448,492,880	\$6,791,446,699	319,272	110,326	\$282,367,302
\$ 40,000 - \$ 49,999	203,153	\$9,100,406,880	\$7,297,110,978	258,310	105,970	\$346,369,198
\$ 50,000 - \$ 59,999	149,020	\$8,153,549,276	\$6,466,198,451	187,132	88,243	\$328,929,283
\$ 60,000 - \$ 74,999	139,803	\$9,332,565,852	\$7,285,393,715	176,670	93,503	\$395,704,528
\$ 75,000 - \$ 99,999	107,341	\$9,183,048,541	\$7,031,758,208	138,738	82,704	\$411,268,171
\$ 100,000 - \$ 124,999	46,595	\$5,169,392,512	\$3,882,331,334	62,106	39,696	\$245,622,030
\$ 125,000 - \$ 149,999	22,959	\$3,126,736,457	\$2,313,639,524	31,500	20,533	\$154,145,792
\$ 150,000 - \$ 199,999	21,577	\$3,697,973,837	\$2,702,555,923	30,336	19,642	\$188,763,876
\$ 200,000 - \$ 249,999	9,910	\$2,201,773,122	\$1,588,601,020	14,341	8,891	\$115,534,922
\$ 250,000 - \$ 499,999	15,095	\$5,111,136,446	\$3,591,744,583	21,846	14,575	\$268,832,293
\$ 500,000 - \$ 999,999	4,854	\$3,269,056,137	\$2,207,589,044	7,262	4,934	\$165,861,370
\$1,000,000 and Over	2,017	\$5,307,794,940	\$3,575,689,780	3,285	1,639	\$223,852,843
Total	1,435,177	\$81,128,376,448	\$61,874,329,907	1,843,409	676,118	\$3,339,829,034

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	55,723	\$-1,905,608,409	\$984,864	124,089	9,580	\$-6,125,672
\$ 1 - \$ 2,999	65,549	\$104,505,231	\$26,697,713	96,868	6,688	\$-748,544
\$ 3,000 - \$ 4,999	54,739	\$219,037,989	\$101,668,181	78,565	6,957	\$-1,298,255
\$ 5,000 - \$ 9,999	95,908	\$683,835,745	\$395,748,492	159,500	24,856	\$-7,018,424
\$ 10,000 - \$ 19,999	85,915	\$1,236,656,851	\$787,083,112	186,495	73,637	\$-23,625,350
\$ 20,000 - \$ 29,999	28,990	\$684,016,916	\$429,753,513	63,051	38,966	\$-5,335,365
\$ 30,000 - \$ 39,999	5,457	\$186,448,726	\$82,352,105	11,052	3,524	\$-447,541
\$ 40,000 - \$ 49,999	3,122	\$139,495,084	\$66,353,294	5,740	1,052	\$-146,810
\$ 50,000 - \$ 59,999	2,255	\$123,439,898	\$63,717,511	3,909	702	\$-119,001
\$ 60,000 - \$ 74,999	2,232	\$149,218,048	\$84,449,061	3,718	814	\$-273,077
\$ 75,000 - \$ 99,999	1,853	\$158,730,400	\$94,885,559	3,083	883	\$-691,336
\$ 100,000 - \$ 124,999	833	\$92,470,821	\$55,121,067	1,488	410	\$-940,389
\$ 125,000 - \$ 149,999	437	\$59,232,526	\$36,659,513	793	254	\$-109,996
\$ 150,000 - \$ 199,999	467	\$80,176,243	\$46,840,994	881	300	\$-2,867,777
\$ 200,000 - \$ 249,999	257	\$57,297,673	\$33,499,121	521	169	\$-168,525
\$ 250,000 - \$ 499,999	426	\$146,604,343	\$79,442,327	847	321	\$-965,018
\$ 500,000 - \$ 999,999	156	\$106,417,550	\$52,555,904	337	117	\$-1,667,447
\$1,000,000 and Over	118	\$411,570,876	\$205,617,848	281	80	\$-2,957,119
Total	404,437	\$2,733,546,511	\$2,643,430,179	741,218	169,310	\$-55,505,646

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	29,107	\$239,995,395	\$173,579,272	29,168	62	\$1,364,532
\$ 10,000 - \$ 19,999	100,103	\$1,494,956,173	\$1,171,472,177	108,469	3,488	\$28,370,126
\$ 20,000 - \$ 29,999	116,339	\$2,926,052,924	\$2,343,914,006	149,357	30,867	\$77,547,660
\$ 30,000 - \$ 39,999	108,437	\$3,773,086,580	\$3,040,268,726	143,924	44,040	\$124,358,445
\$ 40,000 - \$ 49,999	77,825	\$3,476,064,374	\$2,780,929,588	101,336	28,461	\$131,746,472
\$ 50,000 - \$ 59,999	48,476	\$2,647,276,356	\$2,081,774,040	63,587	17,272	\$105,562,385
\$ 60,000 - \$ 74,999	39,059	\$2,602,025,319	\$1,999,716,235	52,239	13,914	\$108,100,790
\$ 75,000 - \$ 99,999	25,232	\$2,148,147,000	\$1,610,882,837	34,555	8,329	\$93,717,806
\$ 100,000 - \$ 124,999	9,174	\$1,014,727,548	\$746,438,129	13,036	2,831	\$46,931,456
\$ 125,000 - \$ 149,999	4,073	\$553,848,226	\$404,374,208	5,971	1,315	\$26,931,827
\$ 150,000 - \$ 199,999	3,496	\$598,191,986	\$433,263,321	5,230	1,064	\$30,404,411
\$ 200,000 - \$ 249,999	1,509	\$335,553,914	\$243,358,006	2,258	449	\$17,609,524
\$ 250,000 - \$ 499,999	2,105	\$709,379,915	\$503,164,928	3,145	557	\$37,637,839
\$ 500,000 - \$ 999,999	589	\$394,116,035	\$264,723,874	898	151	\$19,789,661
\$1,000,000 And Over	257	\$598,463,498	\$409,475,512	376	38	\$24,479,299
Total	565,781	\$23,511,885,243	\$18,207,334,859	713,549	152,838	\$874,552,233

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	21,510	\$-533,340,880	\$161,263	33,911	1,293	\$-350,600
\$ 1 - \$ 2,999	40,524	\$68,775,593	\$8,158,374	50,131	3,799	\$-432,177
\$ 3,000 - \$ 4,999	37,668	\$151,033,380	\$69,936,690	45,787	4,631	\$-932,460
\$ 5,000 - \$ 9,999	65,262	\$461,292,122	\$291,328,424	89,918	17,451	\$-5,525,334
\$ 10,000 - \$ 19,999	53,302	\$774,299,426	\$537,296,035	101,123	55,250	\$-19,225,861
\$ 20,000 - \$ 29,999	16,877	\$392,530,697	\$259,453,215	32,423	26,368	\$-3,602,597
\$ 30,000 - \$ 39,999	2,364	\$80,463,185	\$31,370,932	4,166	1,448	\$-138,387
\$ 40,000 - \$ 49,999	1,238	\$55,137,553	\$21,858,909	1,987	174	\$-12,749
\$ 50,000 - \$ 59,999	855	\$46,708,084	\$20,332,426	1,296	95	\$-18,276
\$ 60,000 - \$ 74,999	783	\$52,189,636	\$24,753,802	1,159	97	\$-36,727
\$ 75,000 - \$ 99,999	519	\$44,259,967	\$23,234,035	778	77	\$-79,802
\$ 100,000 - \$ 124,999	194	\$21,539,826	\$11,294,650	296	30	\$-4,032
\$ 125,000 - \$ 149,999	98	\$13,314,556	\$7,156,020	144	30	\$-106
\$ 150,000 - \$ 199,999	98	\$16,777,161	\$8,519,442	157	20	\$-14,922
\$ 200,000 - \$ 249,999	45	\$10,076,369	\$5,514,980	75	6	\$-1,946
\$ 250,000 - \$ 499,999	60	\$20,081,762	\$7,689,988	89	9	\$-3,702
\$ 500,000 - \$ 999,999	23	\$14,344,386	\$6,365,852	35	6	\$-48,807
\$1,000,000 and Over	16	\$36,686,700	\$20,513,649	28	6	\$-112,391
Total	241,436	\$1,726,169,523	\$1,354,938,686	363,503	110,790	\$-30,540,876

**TABLE 6-D
RESIDENT MARRIED JOINT PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	38	\$-21,401,485	\$685,744	101	27	\$90,680
\$ 10,000 - \$ 19,999	4,774	\$82,717,170	\$50,918,828	14,251	818	\$738,930
\$ 20,000 - \$ 29,999	13,585	\$345,309,789	\$237,154,509	37,765	6,697	\$5,642,587
\$ 30,000 - \$ 39,999	17,941	\$627,310,752	\$468,221,672	45,660	17,981	\$14,992,921
\$ 40,000 - \$ 49,999	15,362	\$687,847,750	\$527,212,904	37,253	17,455	\$22,374,282
\$ 50,000 - \$ 59,999	11,642	\$637,348,485	\$490,172,714	27,842	13,443	\$23,527,979
\$ 60,000 - \$ 74,999	12,500	\$836,757,318	\$644,386,350	29,341	14,513	\$33,475,690
\$ 75,000 - \$ 99,999	12,315	\$1,060,158,983	\$809,658,326	28,443	14,799	\$45,289,093
\$ 100,000 - \$ 124,999	6,537	\$726,827,103	\$546,417,959	15,064	8,308	\$32,715,507
\$ 125,000 - \$ 149,999	3,606	\$491,801,460	\$361,620,997	8,367	4,527	\$22,631,616
\$ 150,000 - \$ 199,999	3,767	\$647,366,073	\$467,351,649	8,820	4,791	\$30,671,890
\$ 200,000 - \$ 249,999	1,873	\$415,388,960	\$294,675,539	4,465	2,393	\$20,468,590
\$ 250,000 - \$ 499,999	3,116	\$1,066,751,764	\$737,308,009	7,253	4,363	\$52,697,048
\$ 500,000 - \$ 999,999	1,172	\$795,001,312	\$530,584,581	2,714	1,761	\$38,739,826
\$1,000,000 And Over	588	\$1,886,541,724	\$1,269,207,687	1,441	665	\$73,361,399
Total	108,816	\$10,285,727,158	\$7,435,577,468	268,780	112,541	\$417,418,038

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	20,728	\$-1,293,238,108	\$103,119	69,311	6,807	\$-5,697,652
\$ 1 - \$ 2,999	6,406	\$9,506,731	\$117,988	21,898	1,536	\$-228,157
\$ 3,000 - \$ 4,999	4,504	\$18,020,856	\$68,033	15,558	1,096	\$-195,357
\$ 5,000 - \$ 9,999	12,096	\$91,268,325	\$29,018,290	40,919	3,528	\$-844,638
\$ 10,000 - \$ 19,999	21,319	\$306,915,076	\$159,927,525	68,487	12,148	\$-3,255,910
\$ 20,000 - \$ 29,999	9,121	\$219,020,622	\$128,011,916	26,549	10,548	\$-1,428,853
\$ 30,000 - \$ 39,999	1,678	\$56,904,353	\$19,299,740	5,128	1,459	\$-175,080
\$ 40,000 - \$ 49,999	747	\$33,334,059	\$9,042,633	2,421	398	\$-26,580
\$ 50,000 - \$ 59,999	483	\$26,388,458	\$7,597,436	1,549	214	\$-57,765
\$ 60,000 - \$ 74,999	489	\$32,806,860	\$13,013,126	1,474	276	\$-143,913
\$ 75,000 - \$ 99,999	442	\$38,015,805	\$17,596,150	1,297	263	\$-342,767
\$ 100,000 - \$ 124,999	264	\$29,236,910	\$15,087,085	757	132	\$-901,074
\$ 125,000 - \$ 149,999	156	\$21,272,686	\$12,428,763	427	111	\$-13,417
\$ 150,000 - \$ 199,999	186	\$32,138,265	\$17,105,680	502	171	\$-164,731
\$ 200,000 - \$ 249,999	131	\$29,046,046	\$16,560,832	344	114	\$-110,104
\$ 250,000 - \$ 499,999	229	\$79,467,205	\$41,458,769	584	246	\$-29,006
\$ 500,000 - \$ 999,999	94	\$65,222,125	\$30,711,336	255	88	\$-1,246,848
\$1,000,000 and Over	78	\$300,468,640	\$139,538,507	220	63	\$-2,300,298
Total	79,151	\$95,794,914	\$656,686,928	257,680	39,198	\$-17,162,150

TABLE 8-D
RESIDENT MARRIED SEPARATE PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	429	\$-2,285,193	\$1,622,367	660	53	\$155,766
\$ 1 - \$ 2,999	542	\$829,856	\$2,799,207	699	83	\$48,972
\$ 3,000 - \$ 4,999	1,659	\$7,229,398	\$8,532,855	1,781	76	\$56,465
\$ 5,000 - \$ 9,999	22,420	\$177,275,962	\$148,182,313	26,806	1,323	\$1,542,652
\$ 10,000 - \$ 19,999	81,140	\$1,238,201,644	\$970,758,095	103,311	13,006	\$23,475,906
\$ 20,000 - \$ 29,999	100,845	\$2,537,567,935	\$2,030,651,275	120,243	28,962	\$73,543,150
\$ 30,000 - \$ 39,999	115,494	\$4,048,095,548	\$3,282,956,301	129,688	48,305	\$143,015,936
\$ 40,000 - \$ 49,999	109,966	\$4,936,494,756	\$3,988,968,486	119,721	60,054	\$192,248,444
\$ 50,000 - \$ 59,999	88,902	\$4,868,924,435	\$3,894,251,697	95,703	57,528	\$199,838,919
\$ 60,000 - \$ 74,999	88,244	\$5,893,783,215	\$4,641,291,130	95,090	65,076	\$254,128,048
\$ 75,000 - \$ 99,999	69,794	\$5,974,742,558	\$4,611,217,045	75,740	59,576	\$272,261,272
\$ 100,000 - \$ 124,999	30,884	\$3,427,837,861	\$2,589,475,246	34,006	28,557	\$165,975,067
\$ 125,000 - \$ 149,999	15,280	\$2,081,086,771	\$1,547,644,319	17,162	14,691	\$104,582,349
\$ 150,000 - \$ 199,999	14,314	\$2,452,415,778	\$1,801,940,953	16,286	13,787	\$127,687,575
\$ 200,000 - \$ 249,999	6,528	\$1,450,830,248	\$1,050,567,475	7,618	6,049	\$77,456,808
\$ 250,000 - \$ 499,999	9,874	\$3,335,004,767	\$2,351,271,646	11,448	9,655	\$178,497,406
\$ 500,000 - \$ 999,999	3,093	\$2,079,938,790	\$1,412,280,589	3,650	3,022	\$107,331,883
\$1,000,000 and Over	1,172	\$2,822,789,718	\$1,897,006,581	1,468	936	\$126,012,145
Total	760,580	\$47,330,764,047	\$36,231,417,580	861,080	410,739	\$2,047,858,763

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	13,485	\$-79,029,421	\$720,482	20,867	1,480	\$-77,420
\$ 1 - \$ 2,999	18,619	\$26,222,907	\$18,421,351	24,839	1,353	\$-88,210
\$ 3,000 - \$ 4,999	12,567	\$49,983,753	\$31,663,458	17,220	1,230	\$-170,438
\$ 5,000 - \$ 9,999	18,550	\$131,275,298	\$75,401,778	28,663	3,877	\$-648,452
\$ 10,000 - \$ 19,999	11,294	\$155,442,349	\$89,859,552	16,885	6,239	\$-1,143,579
\$ 20,000 - \$ 29,999	2,992	\$72,465,597	\$42,288,382	4,079	2,050	\$-303,915
\$ 30,000 - \$ 39,999	1,415	\$49,081,188	\$31,681,433	1,758	617	\$-134,074
\$ 40,000 - \$ 49,999	1,137	\$51,023,472	\$35,451,752	1,332	480	\$-107,481
\$ 50,000 - \$ 59,999	917	\$50,343,356	\$35,787,649	1,064	393	\$-42,960
\$ 60,000 - \$ 74,999	960	\$64,221,552	\$46,682,133	1,085	441	\$-92,437
\$ 75,000 - \$ 99,999	892	\$76,454,628	\$54,055,374	1,008	543	\$-268,767
\$ 100,000 - \$ 124,999	375	\$41,694,085	\$28,739,332	435	248	\$-35,283
\$ 125,000 - \$ 149,999	183	\$24,645,284	\$17,074,730	222	113	\$-96,473
\$ 150,000 - \$ 199,999	183	\$31,260,817	\$21,215,872	222	109	\$-2,688,124
\$ 200,000 - \$ 249,999	81	\$18,175,258	\$11,423,309	102	49	\$-56,475
\$ 250,000 - \$ 499,999	137	\$47,055,376	\$30,293,570	174	66	\$-932,310
\$ 500,000 - \$ 999,999	39	\$26,851,039	\$15,478,716	47	23	\$-371,792
\$1,000,000 and Over	24	\$74,415,536	\$45,565,692	33	11	\$-544,430
Total	83,850	\$911,582,074	\$631,804,565	120,035	19,322	\$-7,802,620

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
ADAIR	4,950	\$175,313,800	\$142,220,268	7,368	2,241	\$6,231,180
ADAMS	2,306	\$76,883,332	\$63,191,896	3,476	994	\$2,933,646
ALLAMAKEE	8,171	\$267,367,714	\$226,868,837	12,184	3,912	\$9,156,704
APPANOOSE	6,643	\$203,573,889	\$165,895,069	10,041	3,086	\$7,408,538
AUDUBON	3,439	\$129,688,775	\$107,479,700	5,200	1,322	\$4,839,485
BENTON	15,562	\$656,983,426	\$513,774,937	21,714	6,772	\$26,573,502
BLACK HAWK	74,196	\$3,207,796,536	\$2,440,204,810	104,679	31,910	\$124,041,920
BOONE	16,041	\$676,466,392	\$520,764,008	22,587	6,660	\$27,059,426
BREMER	14,739	\$638,377,354	\$497,303,201	21,243	6,339	\$26,287,195
BUCHANAN	12,211	\$467,258,488	\$381,004,254	17,194	6,020	\$18,313,909
BUENA VISTA	12,112	\$478,424,776	\$377,386,530	17,213	6,866	\$18,082,159
BUTLER	8,775	\$314,170,718	\$255,185,267	13,002	3,809	\$12,440,318
CALHOUN	5,582	\$201,342,694	\$166,270,132	8,445	2,366	\$8,230,130
CARROLL	13,224	\$572,684,332	\$454,436,935	18,772	5,881	\$22,813,516
CASS	7,862	\$277,093,606	\$226,708,280	11,798	3,337	\$10,662,180
CEDAR	11,417	\$468,044,734	\$371,568,962	16,230	4,899	\$18,993,973
CERRO GORDO	25,895	\$1,117,105,998	\$849,694,421	37,312	10,091	\$42,934,934
CHEROKEE	7,160	\$266,504,434	\$214,505,391	10,576	2,832	\$10,500,857
CHICKASAW	7,396	\$285,334,692	\$234,020,903	10,630	3,182	\$11,234,346
CLARKE	5,380	\$181,671,941	\$145,144,631	7,966	3,007	\$6,622,355
CLAY	10,330	\$438,361,687	\$337,855,439	14,732	4,236	\$16,277,634
CLAYTON	10,310	\$378,604,737	\$323,595,464	15,489	4,153	\$14,120,856

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CLINTON	27,204	\$1,023,974,529	\$801,987,055	39,422	12,093	\$39,278,275
CRAWFORD	9,601	\$339,646,191	\$290,186,301	14,144	5,884	\$14,054,523
DALLAS	50,689	\$3,616,584,873	\$2,642,872,663	66,348	26,672	\$152,898,930
DAVIS	4,440	\$153,847,576	\$130,341,280	6,839	2,972	\$6,215,446
DECATUR	3,713	\$116,613,074	\$91,858,614	5,641	1,808	\$3,838,126
DELAWARE	10,780	\$380,611,336	\$321,134,309	15,244	4,772	\$15,724,182
DES MOINES	23,859	\$946,285,056	\$726,062,783	35,151	10,687	\$35,259,585
DICKINSON	11,428	\$583,600,155	\$448,333,142	17,288	3,868	\$21,950,895
DUBUQUE	60,891	\$2,863,561,373	\$2,174,820,315	84,393	25,923	\$109,358,362
EMMET	5,495	\$195,895,969	\$156,173,195	8,111	2,368	\$6,898,212
FAYETTE	11,101	\$378,902,153	\$317,006,722	16,512	4,727	\$15,404,493
FLOYD	9,113	\$336,257,648	\$274,847,014	13,387	4,215	\$13,636,732
FRANKLIN	5,619	\$217,187,433	\$176,407,505	8,392	2,768	\$8,867,669
FREMONT	3,904	\$148,423,648	\$118,190,052	5,848	1,766	\$4,778,026
GREENE	5,201	\$180,024,219	\$152,396,625	7,830	2,319	\$7,431,299
GRUNDY	7,434	\$359,667,576	\$282,246,254	10,658	3,100	\$15,936,741
GUTHRIE	6,226	\$256,676,257	\$200,575,313	9,307	2,646	\$10,179,654
HAMILTON	8,926	\$401,956,392	\$297,291,810	13,007	3,979	\$14,123,421
HANCOCK	6,585	\$243,709,080	\$203,156,193	9,633	2,807	\$10,110,300
HARDIN	10,259	\$365,312,106	\$308,167,960	15,002	4,454	\$15,200,833
HARRISON	8,305	\$322,502,289	\$259,326,621	12,002	3,809	\$9,328,004
HENRY	11,221	\$402,981,515	\$323,543,232	16,314	5,121	\$15,656,019

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
HOWARD	5,784	\$197,573,438	\$162,424,594	8,444	2,660	\$6,827,966
HUMBOLDT	5,766	\$245,953,025	\$198,539,332	8,378	2,663	\$10,580,523
IDA	4,258	\$194,520,647	\$152,789,996	6,212	1,785	\$7,713,886
IOWA	10,584	\$428,823,468	\$339,169,263	14,763	4,504	\$17,111,910
JACKSON	11,812	\$412,592,949	\$339,384,417	17,151	4,912	\$16,345,769
JASPER	21,231	\$841,569,162	\$657,401,725	30,414	9,334	\$33,295,927
JEFFERSON	8,599	\$346,297,462	\$280,373,307	13,097	3,178	\$13,601,237
JOHNSON	83,621	\$4,480,830,608	\$3,349,625,183	109,402	33,676	\$186,604,907
JONES	11,423	\$441,979,496	\$355,115,124	16,707	4,848	\$17,538,588
KEOKUK	5,710	\$191,277,602	\$161,884,363	8,559	2,658	\$7,700,036
KOSSUTH	9,435	\$377,903,507	\$301,661,566	13,888	3,779	\$14,736,838
LEE	18,723	\$700,392,697	\$556,901,890	27,882	8,255	\$26,806,925
LINN	136,193	\$6,847,414,284	\$5,132,627,578	186,245	60,976	\$274,706,495
LOUISA	6,402	\$236,006,045	\$189,891,058	9,102	3,126	\$9,233,182
LUCAS	4,847	\$161,026,469	\$131,550,019	7,154	2,402	\$6,338,554
LYON	7,089	\$292,418,864	\$241,884,305	9,978	3,902	\$11,799,669
MADISON	9,556	\$435,405,964	\$337,271,853	13,413	4,480	\$18,113,308
MAHASKA	12,106	\$476,768,472	\$372,290,206	17,378	5,800	\$17,716,917
MARION	19,588	\$887,658,738	\$680,821,012	27,825	9,172	\$34,585,551
MARSHALL	22,383	\$877,546,685	\$683,305,246	32,649	12,259	\$33,452,072
MILLS	8,393	\$363,440,021	\$284,498,021	12,122	4,056	\$9,979,415
MITCHELL	6,339	\$235,306,763	\$192,073,679	9,336	2,766	\$8,674,397

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
MONONA	4,897	\$178,336,783	\$143,890,942	7,422	2,098	\$6,826,250
MONROE	4,152	\$146,854,419	\$123,466,343	6,165	1,970	\$6,101,331
MONTGOMERY	5,951	\$204,662,619	\$164,585,610	8,806	2,585	\$7,606,211
MUSCATINE	25,510	\$1,067,336,794	\$825,336,846	36,059	12,636	\$42,141,773
O'BRIEN	8,712	\$340,765,388	\$275,456,947	12,533	3,732	\$13,240,620
OSCEOLA	3,658	\$123,938,411	\$110,518,693	5,355	1,787	\$5,018,936
PAGE	7,993	\$285,888,168	\$225,111,435	11,962	3,510	\$10,405,270
PALO ALTO	5,329	\$186,378,604	\$155,049,910	7,778	2,225	\$7,297,863
PLYMOUTH	15,593	\$694,245,426	\$557,031,887	21,832	7,397	\$28,732,733
POCAHONTAS	4,156	\$151,630,271	\$127,615,714	6,288	1,735	\$5,790,678
POLK	289,495	\$15,658,294,025	\$11,682,813,090	387,623	141,537	\$638,276,421
POTTAWATTAMIE	52,280	\$2,193,511,342	\$1,655,306,789	74,722	25,480	\$54,162,745
POWESHIEK	10,718	\$432,900,983	\$337,800,292	15,715	4,311	\$16,216,540
RINGGOLD	2,551	\$75,206,420	\$68,319,553	4,029	1,214	\$3,172,404
SAC	6,121	\$232,179,863	\$186,393,606	9,072	2,451	\$9,239,847
SCOTT	101,822	\$5,444,334,952	\$4,095,868,140	143,094	47,479	\$209,269,187
SHELBY	7,292	\$307,741,710	\$247,820,707	10,578	3,040	\$11,625,992
SIoux	20,067	\$876,705,830	\$727,578,603	27,813	11,629	\$36,187,219
STORY	49,877	\$2,399,623,252	\$1,806,843,273	66,118	18,285	\$97,404,800
TAMA	9,805	\$352,663,369	\$281,038,132	14,480	4,670	\$13,595,830
TAYLOR	3,323	\$96,662,952	\$88,177,935	5,075	1,544	\$3,885,748
UNION	6,794	\$231,572,881	\$188,407,757	10,085	3,061	\$8,849,136

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
VAN BUREN	3,801	\$127,795,090	\$105,257,787	5,899	1,882	\$4,987,934
WAPELLO	18,712	\$659,506,730	\$524,864,660	27,349	9,608	\$25,105,774
WARREN	30,514	\$1,542,634,504	\$1,171,680,825	41,602	14,234	\$65,226,495
WASHINGTON	13,339	\$531,798,795	\$424,847,989	19,272	6,519	\$20,717,019
WAYNE	3,320	\$111,351,948	\$90,345,717	5,063	1,917	\$3,896,304
WEBSTER	19,974	\$801,749,003	\$623,376,984	28,765	9,066	\$31,100,669
WINNEBAGO	6,666	\$242,801,012	\$193,957,010	9,628	2,693	\$9,133,038
WINNESHIEK	11,914	\$459,958,319	\$373,705,650	17,255	4,428	\$18,180,656
WOODBURY	57,980	\$2,291,996,233	\$1,777,727,855	81,303	31,404	\$79,740,262
WORTH	4,596	\$163,242,317	\$134,233,716	6,603	1,874	\$5,808,630
WRIGHT	7,165	\$261,673,677	\$209,841,659	10,861	3,563	\$10,026,511
Total	1,839,614	\$83,861,922,959	\$64,517,760,086	2,584,627	845,428	\$3,284,323,388

TABLE 11-D

RESIDENT PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ 0 or Less	15,063	\$-851,977,677	\$18,108,600	\$128,620,197	\$2,627,259	\$-4,203,529
\$ 1 - \$ 2,999	14,774	\$21,050,975	\$-319,393	\$17,200,591	\$19,538,058	\$-22,611
\$ 3,000 - \$ 4,999	10,040	\$40,239,061	\$1,791,307	\$19,153,919	\$29,236,713	\$-8,984
\$ 5,000 - \$ 9,999	28,048	\$212,127,923	\$14,936,911	\$70,735,734	\$142,608,291	\$933,619
\$ 10,000 - \$ 19,999	79,064	\$1,211,477,328	\$103,774,076	\$374,719,305	\$782,196,418	\$14,258,284
\$ 20,000 - \$ 29,999	99,119	\$2,495,972,960	\$220,320,883	\$583,541,940	\$1,741,645,602	\$56,705,605
\$ 30,000 - \$ 39,999	119,705	\$4,203,141,947	\$374,851,668	\$727,873,379	\$3,130,863,056	\$128,877,456
\$ 40,000 - \$ 49,999	123,041	\$5,532,166,846	\$526,227,014	\$807,076,311	\$4,216,750,702	\$195,824,226
\$ 50,000 - \$ 59,999	105,992	\$5,810,574,823	\$603,359,589	\$774,149,182	\$4,442,497,355	\$220,994,766
\$ 60,000 - \$ 74,999	111,442	\$7,453,183,002	\$853,292,226	\$945,426,674	\$5,663,777,888	\$301,063,791
\$ 75,000 - \$ 99,999	93,236	\$7,990,821,330	\$1,024,924,979	\$976,251,620	\$5,998,070,935	\$343,726,343
\$ 100,000 - \$ 124,999	42,770	\$4,747,911,075	\$688,236,462	\$557,807,899	\$3,509,446,759	\$217,199,467
\$ 125,000 - \$ 149,999	21,574	\$2,938,606,329	\$461,733,665	\$333,563,979	\$2,145,824,369	\$140,323,999
\$ 150,000 - \$ 199,999	20,597	\$3,531,663,024	\$605,929,659	\$384,288,288	\$2,545,520,153	\$171,675,337
\$ 200,000 - \$ 249,999	9,551	\$2,121,853,683	\$400,665,164	\$215,917,030	\$1,508,622,430	\$107,214,438
\$ 250,000 - \$ 499,999	14,702	\$4,986,171,656	\$1,106,983,333	\$440,707,571	\$3,450,124,788	\$251,439,962
\$ 500,000 - \$ 999,999	4,815	\$3,245,286,284	\$844,949,946	\$256,144,923	\$2,151,573,832	\$156,657,953
\$1,000,000 and Over	2,092	\$5,626,659,252	\$1,551,958,392	\$376,770,225	\$3,711,001,422	\$215,892,481
Total	915,625	\$61,316,929,821	\$9,401,724,481	\$7,989,948,767	\$45,191,926,030	\$2,518,552,603

TABLE 12-D

RESIDENT PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ 0 or Less	41,129	\$-1,078,822,305	\$8,634,886	\$122,842,013	\$532,474	\$-1,653,355
\$ 1 - \$ 2,999	51,320	\$84,288,359	\$1,015,236	\$76,911,273	\$9,960,248	\$-675,536
\$ 3,000 - \$ 4,999	46,362	\$186,044,503	\$664,278	\$105,412,522	\$80,985,946	\$-1,232,477
\$ 5,000 - \$ 9,999	119,378	\$890,463,650	\$18,987,476	\$297,557,699	\$575,012,019	\$-5,068,955
\$ 10,000 - \$ 19,999	192,868	\$2,841,054,510	\$115,060,280	\$530,838,422	\$2,198,035,794	\$14,701,328
\$ 20,000 - \$ 29,999	160,640	\$3,996,974,604	\$249,225,651	\$450,671,968	\$3,299,827,701	\$94,692,427
\$ 30,000 - \$ 39,999	127,624	\$4,431,799,659	\$335,914,862	\$354,032,448	\$3,742,935,748	\$153,042,305
\$ 40,000 - \$ 49,999	83,234	\$3,707,735,118	\$332,909,545	\$229,037,475	\$3,146,713,570	\$150,398,162
\$ 50,000 - \$ 59,999	45,283	\$2,466,414,351	\$253,661,227	\$125,966,852	\$2,087,418,607	\$107,815,516
\$ 60,000 - \$ 74,999	30,593	\$2,028,600,898	\$236,035,820	\$88,078,340	\$1,706,064,888	\$94,367,660
\$ 75,000 - \$ 99,999	15,958	\$1,350,957,611	\$175,466,847	\$47,976,820	\$1,128,572,832	\$66,850,492
\$ 100,000 - \$ 124,999	4,658	\$513,952,258	\$72,317,894	\$14,051,638	\$428,005,642	\$27,482,174
\$ 125,000 - \$ 149,999	1,822	\$247,362,654	\$37,332,473	\$5,612,172	\$204,474,668	\$13,711,797
\$ 150,000 - \$ 199,999	1,447	\$246,487,056	\$38,585,176	\$4,344,671	\$203,876,764	\$14,220,762
\$ 200,000 - \$ 249,999	616	\$137,217,112	\$22,624,228	\$1,801,968	\$113,477,711	\$8,151,959
\$ 250,000 - \$ 499,999	819	\$271,569,133	\$48,326,293	\$2,359,240	\$221,062,122	\$16,427,313
\$ 500,000 - \$ 999,999	195	\$130,187,403	\$25,450,409	\$586,661	\$108,571,116	\$7,535,970
\$1,000,000 and Over	43	\$92,706,564	\$24,818,885	\$149,566	\$70,306,206	\$5,003,243
Total	923,989	\$22,544,993,138	\$1,997,031,466	\$2,458,231,748	\$19,325,834,056	\$765,770,785

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

AGI Class	Number of Taxpayers	Tuition and Textbook Tax Credit	Firefighter/EMS/Reserve Peace Officer Tax Credit	Nonresident/Part-Year Resident Credit	Out-of-State Tax Credit	Other Nonrefundable Tax Credits
\$ 0 or Less	56,192	\$13,683	\$12,816	\$796	\$438	\$121,889
\$ 1 - \$ 2,999	66,094	\$3,070	\$3,869	\$178	\$310	\$1,402
\$ 3,000 - \$ 4,999	56,402	\$3,883	\$5,193	\$268	\$873	\$5,958
\$ 5,000 - \$ 9,999	147,426	\$39,388	\$25,262	\$44,024	\$43,319	\$8,790
\$ 10,000 - \$ 19,999	271,932	\$315,402	\$93,972	\$1,005,396	\$706,853	\$156,107
\$ 20,000 - \$ 29,999	259,759	\$899,087	\$146,133	\$2,524,344	\$2,495,010	\$503,656
\$ 30,000 - \$ 39,999	247,329	\$1,716,762	\$234,769	\$3,282,506	\$5,763,055	\$812,465
\$ 40,000 - \$ 49,999	206,275	\$2,020,923	\$273,473	\$3,441,193	\$7,629,980	\$1,004,990
\$ 50,000 - \$ 59,999	151,275	\$1,925,305	\$203,475	\$3,216,874	\$7,826,909	\$1,087,979
\$ 60,000 - \$ 74,999	142,035	\$2,298,422	\$184,713	\$4,606,747	\$10,302,985	\$1,658,366
\$ 75,000 - \$ 99,999	109,194	\$2,205,870	\$103,952	\$6,396,369	\$11,961,297	\$2,664,146
\$ 100,000 - \$ 124,999	47,428	\$1,193,686	\$34,484	\$4,961,480	\$7,117,989	\$2,200,900
\$ 125,000 - \$ 149,999	23,396	\$659,017	\$12,072	\$3,665,790	\$4,600,654	\$1,888,461
\$ 150,000 - \$ 199,999	22,044	\$677,501	\$11,550	\$4,816,199	\$5,834,492	\$3,071,895
\$ 200,000 - \$ 249,999	10,167	\$323,674	\$3,540	\$3,214,351	\$3,631,134	\$2,611,365
\$ 250,000 - \$ 499,999	15,521	\$593,112	\$4,792	\$8,398,306	\$9,807,016	\$10,143,486
\$ 500,000 - \$ 999,999	5,010	\$218,353	\$808	\$4,087,592	\$9,684,426	\$12,111,435
\$1,000,000 and Over	2,135	\$72,089	\$100	\$29,266,164	\$23,107,108	\$55,092,367
Total	1,839,614	\$15,179,227	\$1,354,973	\$82,928,577	\$110,513,848	\$95,145,657

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

AGI Class	Number of Taxpayers	Fuel Tax Credit	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Other Refundable Tax Credits
\$ 0 or Less	56,192	\$585,320	\$77,732	\$21,843	\$762,497	\$4,682,587
\$ 1 - \$ 2,999	66,094	\$67,483	\$49,583	\$18,046	\$580,439	\$34,392
\$ 3,000 - \$ 4,999	56,402	\$49,772	\$81,493	\$15,728	\$1,149,778	\$6,499
\$ 5,000 - \$ 9,999	147,426	\$158,215	\$366,308	\$48,112	\$6,733,905	\$50,610
\$ 10,000 - \$ 19,999	271,932	\$370,012	\$1,476,718	\$170,756	\$26,083,439	\$1,252,405
\$ 20,000 - \$ 29,999	259,759	\$311,563	\$2,010,376	\$156,032	\$20,638,699	\$234,109
\$ 30,000 - \$ 39,999	247,329	\$276,055	\$1,533,924	\$148,329	\$8,588,796	\$291,682
\$ 40,000 - \$ 49,999	206,275	\$204,988	\$302,019	\$65,481	\$1,405,743	\$231,068
\$ 50,000 - \$ 59,999	151,275	\$164,945	\$0	\$0	\$43,403	\$221,474
\$ 60,000 - \$ 74,999	142,035	\$193,726	\$0	\$0	\$0	\$454,671
\$ 75,000 - \$ 99,999	109,194	\$170,702	\$0	\$0	\$0	\$991,927
\$ 100,000 - \$ 124,999	47,428	\$104,068	\$0	\$0	\$0	\$1,145,389
\$ 125,000 - \$ 149,999	23,396	\$70,611	\$0	\$0	\$0	\$307,536
\$ 150,000 - \$ 199,999	22,044	\$97,343	\$0	\$0	\$0	\$3,278,827
\$ 200,000 - \$ 249,999	10,167	\$61,458	\$0	\$0	\$0	\$414,146
\$ 250,000 - \$ 499,999	15,521	\$186,642	\$0	\$0	\$0	\$1,792,829
\$ 500,000 - \$ 999,999	5,010	\$85,580	\$0	\$0	\$0	\$2,516,140
\$1,000,000 and Over	2,135	\$111,957	\$0	\$0	\$0	\$6,749,205
Total	1,839,614	\$3,270,440	\$5,898,153	\$644,327	\$65,986,699	\$24,655,496

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

2017 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	112,532	\$-1,401,869,498	\$298,512,325	\$0	239,429	21,075	\$-7,598,668
\$ 1 - \$ 1,573	45,779	\$184,608,625	\$15,527,832	\$37,478,169	67,986	6,151	\$-1,248,782
\$ 1,573 - \$ 3,146	54,610	\$310,392,763	\$24,860,516	\$130,302,690	80,518	7,421	\$-1,836,392
\$ 3,146 - \$ 6,292	112,243	\$952,326,816	\$68,848,598	\$530,938,524	170,370	20,788	\$-6,423,735
\$ 6,292 - \$14,157	254,546	\$3,748,662,877	\$281,515,998	\$2,568,324,162	386,142	74,552	\$19,137,829
\$ 14,157 - \$23,595	279,834	\$6,936,999,965	\$541,711,193	\$5,282,963,174	392,949	105,852	\$150,541,933
\$ 23,595 - \$31,460	231,906	\$8,040,959,995	\$669,526,717	\$6,377,020,888	301,920	99,805	\$257,116,573
\$ 31,460 - \$47,190	368,590	\$17,840,083,387	\$1,721,018,806	\$14,248,107,108	456,590	198,352	\$684,793,708
\$ 47,190 - \$70,785	230,739	\$16,621,012,107	\$1,937,041,089	\$13,053,175,597	286,879	172,348	\$717,410,002
\$ 70,785 and Over	148,835	\$30,628,745,922	\$5,840,192,873	\$22,289,449,774	201,844	139,084	\$1,472,430,920
Total	1,839,614	\$83,861,922,959	\$11,398,755,947	\$64,517,760,086	2,584,627	845,428	\$3,284,323,388

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

2017 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	378	\$-19,834,827	\$1,104,860	\$0	707	55	\$288,421
\$ 1 - \$ 1,573	117	\$1,611,222	\$146,037	\$99,120	197	9	\$31,009
\$ 1,573 - \$ 3,146	171	\$3,972,294	\$1,601,856	\$428,272	240	7	\$41,670
\$ 3,146 - \$ 6,292	35,055	\$306,896,541	\$27,442,997	\$184,232,617	41,267	154	\$947,784
\$ 6,292 - \$14,157	181,713	\$2,745,586,986	\$262,318,523	\$1,869,661,928	240,653	12,654	\$38,511,614
\$ 14,157 - \$23,595	249,631	\$6,259,538,173	\$534,087,424	\$4,754,614,888	331,537	61,367	\$157,258,298
\$ 23,595 - \$31,460	228,477	\$7,922,665,057	\$662,976,831	\$6,285,124,043	295,991	96,497	\$257,513,704
\$ 31,460 - \$47,190	365,041	\$17,653,263,687	\$1,700,055,342	\$14,110,341,263	451,802	196,895	\$685,930,156
\$ 47,190 - \$70,785	228,116	\$16,418,378,930	\$1,910,272,764	\$12,903,977,499	283,233	171,018	\$718,014,711
\$ 70,785 and Over	146,478	\$29,836,298,385	\$5,659,475,413	\$21,765,850,277	197,782	137,462	\$1,481,291,667
Total	1,435,177	\$81,128,376,448	\$10,759,482,047	\$61,874,329,907	1,843,409	676,118	\$3,339,829,034

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

2017 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	112,154	\$-1,382,034,671	\$297,407,465	\$0	238,722	21,020	\$-7,887,089
\$ 1 - \$ 1,573	45,662	\$182,997,403	\$15,381,795	\$37,379,049	67,789	6,142	\$-1,279,791
\$ 1,573 - \$ 3,146	54,439	\$306,420,469	\$23,258,660	\$129,874,418	80,278	7,414	\$-1,878,062
\$ 3,146 - \$ 6,292	77,188	\$645,430,275	\$41,405,601	\$346,705,907	129,103	20,634	\$-7,371,519
\$ 6,292 - \$14,157	72,833	\$1,003,075,891	\$19,197,475	\$698,662,234	145,489	61,898	\$-19,373,785
\$ 14,157 - \$23,595	30,203	\$677,461,792	\$7,623,769	\$528,348,286	61,412	44,485	\$-6,716,365
\$ 23,595 - \$31,460	3,429	\$118,294,938	\$6,549,886	\$91,896,845	5,929	3,308	\$-397,131
\$ 31,460 - \$47,190	3,549	\$186,819,700	\$20,963,464	\$137,765,845	4,788	1,457	\$-1,136,448
\$ 47,190 - \$70,785	2,623	\$202,633,177	\$26,768,325	\$149,198,098	3,646	1,330	\$-604,709
\$ 70,785 and Over	2,357	\$792,447,537	\$180,717,460	\$523,599,497	4,062	1,622	\$-8,860,747
Total	404,437	\$2,733,546,511	\$639,273,900	\$2,643,430,179	741,218	169,310	\$-55,505,646