



Iowa Department of **REVENUE**

2019 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

2019 RETURNS FILED IN 2020

Report Publication Date: June 2021

Research and Policy Division
Iowa Department of Revenue

E-mail: Karen.Tigges@iowa.gov
Phone: (515) 314-5436

Contents

INTRODUCTION	2
OVERVIEW OF RELEVANT FEATURES OF TAX LAW – TAX YEAR 2019	2
Table 1. Iowa 2019 Tax Rate Schedule.....	6
Figure 1. Tax Year 2019 Aggregate Taxable Income of Iowa Residents by Tax Rate and Tax Bracket.....	7
REVIEW OF 2019 TAX YEAR	9
Figure 2A. Percentage of Returns by Filing Status	9
Figure 2B. Percentage of Tax Liability by Filing Status.....	9
Table 2. Additional Taxes, Credits, and Check-Off Programs for 2019.....	11
TAX LIABILITY BY ADJUSTED GROSS INCOME	14
Table 3. Tax Burden by Adjusted Gross Income, All Taxpayers and Iowa Resident Taxpayers	14
Figure 3. Share of AGI and Tax Liability by Income Group for Resident Taxpayers	15
EFFECTIVE TAX RATES	16
Figure 4. Tax Year 2019 Iowa Individual Income Tax Average Effective Rates by Filing Status for Resident Filers	17
LOW-INCOME TAXPAYERS AND THE IOWA INDIVIDUAL INCOME TAX	18
Figure 5. Net Income at which First Dollar of Iowa Individual Income Tax is Collected, Tax Years 2010 through 2019	18
Figure 6. Estimated Iowa Income Tax Liability at Poverty Threshold, Tax Years 2010 through 2019	19
HISTORICAL TRENDS IN FILINGS, INCOME, AND TAX LIABILITY	20
Table 4. Historical Iowa Individual Income Tax Statistics.....	20
Figure 7. Percentage of Tax Returns by Form of Return, by Tax Year	21
EXPLANATION OF TERMS	22
INDIVIDUAL INCOME TAX ABATEMENT	24
LIST OF STATISTICAL TABLES	25

INTRODUCTION

In 2020, a total of \$3.6 billion in Iowa individual income tax liability was reported on 1.6 million returns for tax year 2019. The reported tax was based on \$162.7 billion in Iowa net income and \$122.8 billion in net taxable income. This report provides a summary of data obtained from 2019 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 2019 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 2019

The key features of the 2019 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 2019, 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 2019 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 2019 include the following:

- The income tax brackets in the rate schedule and standard deductions were indexed upward by 2.5 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 \$2,080; up from \$2,030 in tax year 2018. For all other filing statuses the standard deduction was \$5,120; up from \$5,000 the prior year.

- For tax year 2019, Iowa is conformed to most, but not all, of the provisions of the Internal Revenue Code (IRC) in effect on March 24, 2018 (Tax Cuts and Jobs Act (TCJA)). Adjustments to income for purposes of determining state Adjusted Gross Income are detailed under the Net Income explanation below.
- Other changes to the Iowa individual income tax were necessary due to enactment of the Taxpayer Certainty and Disaster Relief Act of 2019. These are discussed in detail below under Net Income.

Filing Requirements

For 2019, 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. Beginning in 2018 some changes to these adjustments were necessary due to the enactment of the Tax Cuts and Jobs Act (TCJA) at the federal level. Iowa Senate File 2417, an extensive state tax reform bill affecting Iowa's tax structure, conforms with many provisions of the federal TCJA, but in most cases not until tax years beginning on or after January 1, 2019. Consequently, as of tax year 2019, Iowa is now conformed to most, but not all, of the provisions of the TCJA.

However, there are other changes to the IRC included in the Taxpayer Certainty and Disaster Relief Act of 2019 that Iowa does not conform with prior to tax year 2020, even though the Act has retroactive provisions applying to 2018 and 2019 tax years. As a result of Iowa's nonconformity for 2018 and 2019, certain adjustments to Iowa income may be needed in 2019 and subsequent years. Some of these adjustments are discussed below. For more information, see the Department's nonconformity guidance available at: tax.iowa.gov/iowa-nonconformity-taxpayer-certainty-and-disaster-tax-relief-act-2019.

- Iowa has not conformed with federal bonus depreciation provisions for assets acquired in 2019. The IRC section 179 limit applicable to individuals for Iowa for tax year 2019 is \$100,000.
- Iowa has conformed with the federal repeal of like-kind exchanges of personal property for tax year 2019, but taxpayers may elect to apply the prior federal rules and treat qualifying transactions as a like-kind exchange for Iowa purposes in 2019.
- Iowa has not conformed to the federal \$10,000 deduction limit for state and local taxes paid.
- Due to Iowa's 2018 nonconformity to federal law the charitable contribution carryforward amount from 2018 may be different for Iowa and federal purposes.

Net Taxable Income

To determine net taxable income, the following deductions from net income were allowed for 2019:

1. 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, First-time and Existing Homebuyer Credits, and refundable education and adoption credits.

2. The larger of the following amounts:

- a. A standard deduction of \$2,080 for single filers and for each married individual filing separately; a standard deduction of \$5,120 for taxpayers who filed married using a joint return, head of household, or qualifying widow(er) with a dependent child.
- b. Itemized deductions as allowed by Iowa Code Sections 422.9 and 422.7. New deductions and tax credits available in 2019 include:¹
 - i. The geothermal heat pump tax credit may be available for installations completed in 2019. Total geothermal credits awarded by the Department of Revenue cannot exceed \$1,000,000 per year. This tax credit supplants the Geothermal Tax Credit which was repealed as of January 1, 2019, for which credits may be carried forward for ten years on installations completed prior to 2019. The repealed program had no cap and did not require an award, whereas the current program is capped at \$1,000,000 per year and does require an award.
 - ii. When claiming the Iowa adoption tax credit, adoption expenses paid or incurred prior to the completion of a qualifying adoption can now be claimed in the tax year the adoption is finalized. Prior to 2019, adoption expenses paid or incurred prior to the finalization of an adoption were required to be claimed in the tax year they were paid or incurred, but not until the adoption was finalized, which could have resulted in the requirement to amend prior year returns. The maximum credit amount remains at \$5,000 per adoption.
 - iii. Iowa permits a deduction for 25% of federal qualified business income (QBI) deduction under Internal Revenue Code (IRC) sec.199A.
 - iv. Tax-free distributions from 529 plans are now allowed to pay for certain expenses required for participation in an apprenticeship program and to make certain student loan payments for tax years beginning on or after January 1, 2019 without having to include such withdrawals as income for Iowa tax purposes.

¹ https://tax.iowa.gov/sites/default/files/2020-03/2019%20Expanded%20Instructions_031120.pdf

Net taxable income reported on 2019 Iowa returns was subject to the following rates and tax brackets (see Table 1):

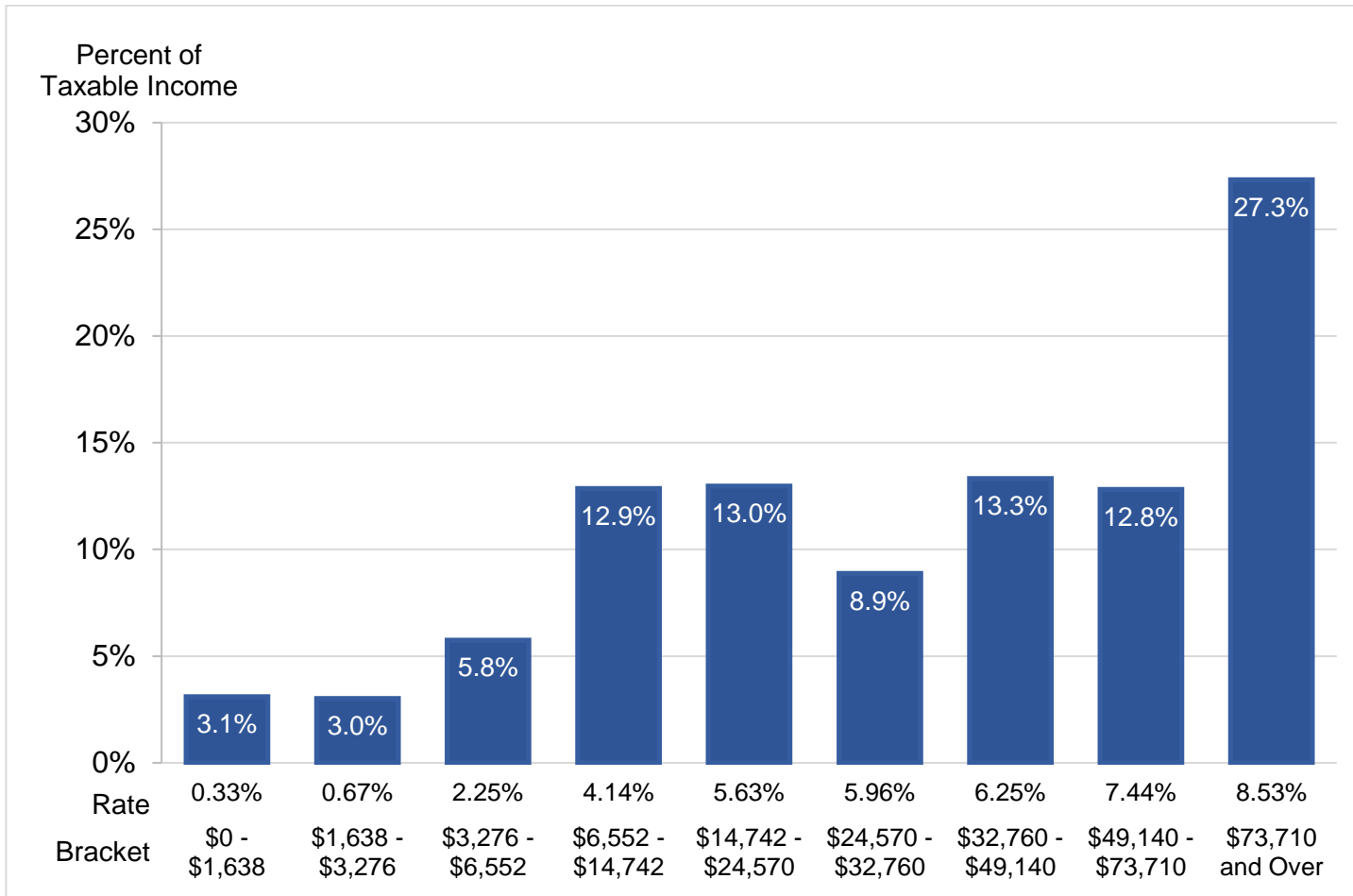
Table 1. Iowa 2019 Tax Rate Schedule

Rate	Taxable Income			
0.33%	over	\$0	but not over	\$1,638
0.67%	over	\$1,638	but not over	\$3,276
2.25%	over	\$3,276	but not over	\$6,552
4.14%	over	\$6,552	but not over	\$14,742
5.63%	over	\$14,742	but not over	\$24,570
5.96%	over	\$24,570	but not over	\$32,760
6.25%	over	\$32,760	but not over	\$49,140
7.44%	over	\$49,140	but not over	\$73,710
8.53%	over	\$73,710	but not over	-----

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 8.53 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 2019 taxable income of Iowa residents within each bracket and its associated statutory tax rate. For example, the first \$1,638 of taxable income comprises 3.1 percent of total taxable income reported on returns filed by Iowa-resident taxpayers; this amount was taxed at 0.33 percent in 2019. The State's highest marginal tax rate, 8.53 percent, was applicable to 27.3 percent of total taxable income of Iowa residents; in other words, just under 73 percent of Iowa residents' taxable income, was subject to a marginal rate of 7.44 percent or lower.

Figure 1. Tax Year 2019 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 2019:

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 2019, the nonresident/part-year resident credit was claimed on 167,902 returns and totaled \$3.63 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 2019, out-of-state credit claims totaled \$123.02 million on 78,208 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 2019 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

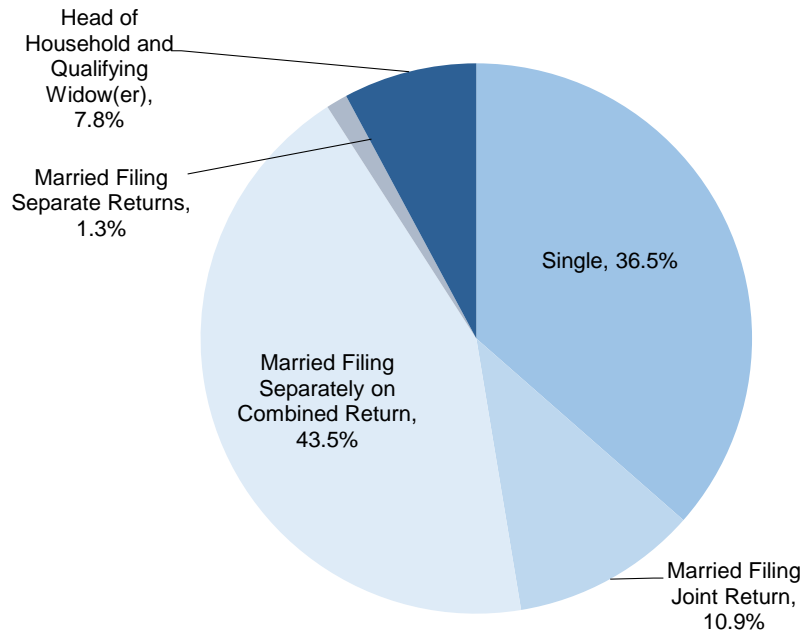
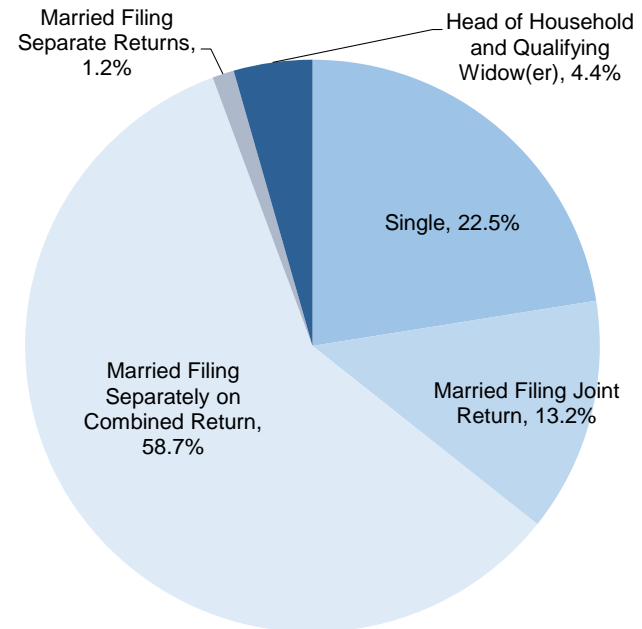


Figure 2B. Percentage of Tax Liability by Filing Status



Standard/Itemized Deductions	<p>Taxpayers whose deductions were not more than the Iowa standard deduction accounted for 59.8 percent of returns; the remaining 40.2 percent of returns were filed by taxpayers who itemized deductions and whose deductions exceeded the standard deduction amount.</p>
Federal Tax Deduction	<p>For the 2019 tax year, a total of \$23.8 billion in net federal taxes were deducted from net income compared to \$23.5 billion in tax year 2018.</p>
Additional Taxes	<p>The special tax on lump sum distributions of pensions was reported on 111 returns, totaling \$26,269.</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 21,928 returns and totaled \$6.7 million.</p> <p>School District Surtax collections decreased by ten percent from the prior year. Of Iowa's 327 school districts in 2019, 282 imposed the surtax, receiving \$104.1 million in revenue from this State-collected source of revenue. In 2018, 279 districts imposed the surtax and received \$116.2 million. One county, Appanoose, imposed a local surtax to fund emergency medical services; it received \$83,000 from this surtax in 2019.</p>
Tax Credits	<p>Excluding the exemption credits, the nonresident/part-year resident credits, and the out-of-state tax credit, \$238 million in tax credits were claimed on 2019 returns, compared with \$259 million in 2018. This is a decrease of 8 percent from the prior year, compared to a 12 percent increase in credits claimed from 2017 to 2018. Table 2 documents the utilization of those tax credits claimed directly on the 2019 IA 1040 return; other tax credits claimed on the IA 148 Tax Credits Schedule are discussed briefly in Note to Table 2.</p>
Check-offs	<p>The tax form allows taxpayers to make charitable contributions using four checkoffs; donations to these checkoffs increase taxpayers' liability. In 2019, there were 21,068 contributions to these checkoff programs for a total of \$375,537. In 2018, there were 20,944 contributions to these checkoff programs for a total of \$342,829 (see Table 2).</p>

Table 2. Additional Taxes, Credits, and Check-Off Programs for 2019

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2019</u>
Additional Taxes			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distributions of pensions.	111 Returns \$26,269
Iowa Alternative Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that the alternative minimum tax exceeds regular tax.	21,928 Returns \$6.7 Million
School District Surtax	1976	Up to 20% of State income tax in authorizing districts.	699,654 Returns in 282 School Districts \$104.1 Million
Emergency Medical Services Surtax	1992	Up to 1% of State income tax in authorizing counties.	5,365 Returns in 1 County (Appanoose) \$83,074
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.	111,904 Returns \$14.9 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.	13,089 Returns \$1.3 million
Refundable Tax Credits (see Note to Table 2)			
Fuel Tax Credit	1975	Credit for motor vehicle fuel tax paid on fuel used for exempt purposes.	16,176 Returns \$3.0 Million

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2019</u>
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.	18,951 Returns \$5.5 Million
Earned Income Tax Credit (EITC)	1990	15% of federal Earned Income Tax Credit in 2019, with eligibility based on income, marital status, and number of dependents.	207,112 Returns \$68.6 Million
Early Childhood Development Tax Credit	2006	25% of qualified early childhood development expenses for dependents age three to five for households with income less than \$45,000. The credit may not be taken if the Child and Dependent Care Tax Credit is claimed.	3,624 Returns \$0.6 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	7,298 Returns \$148,775
State Fair Check-off	1993	Taxpayers may contribute \$1 or more of their own money to the State Fairgrounds Renovation Fund.	4,107 Returns \$66,439
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.	4,551 Returns \$76,081
Child Abuse Prevention Check-off	2008	Taxpayers may contribute \$1 or more of their own money to the Child Abuse Prevention Fund.	5,112 Returns \$82,242

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 2019 Iowa 1040 tax form. For 2019, total other nonrefundable credits of \$109.4 million were claimed on 20,598 returns; other refundable credits were claimed on 5,180 returns and totaled \$34.6 million. Additional information on 2019 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.

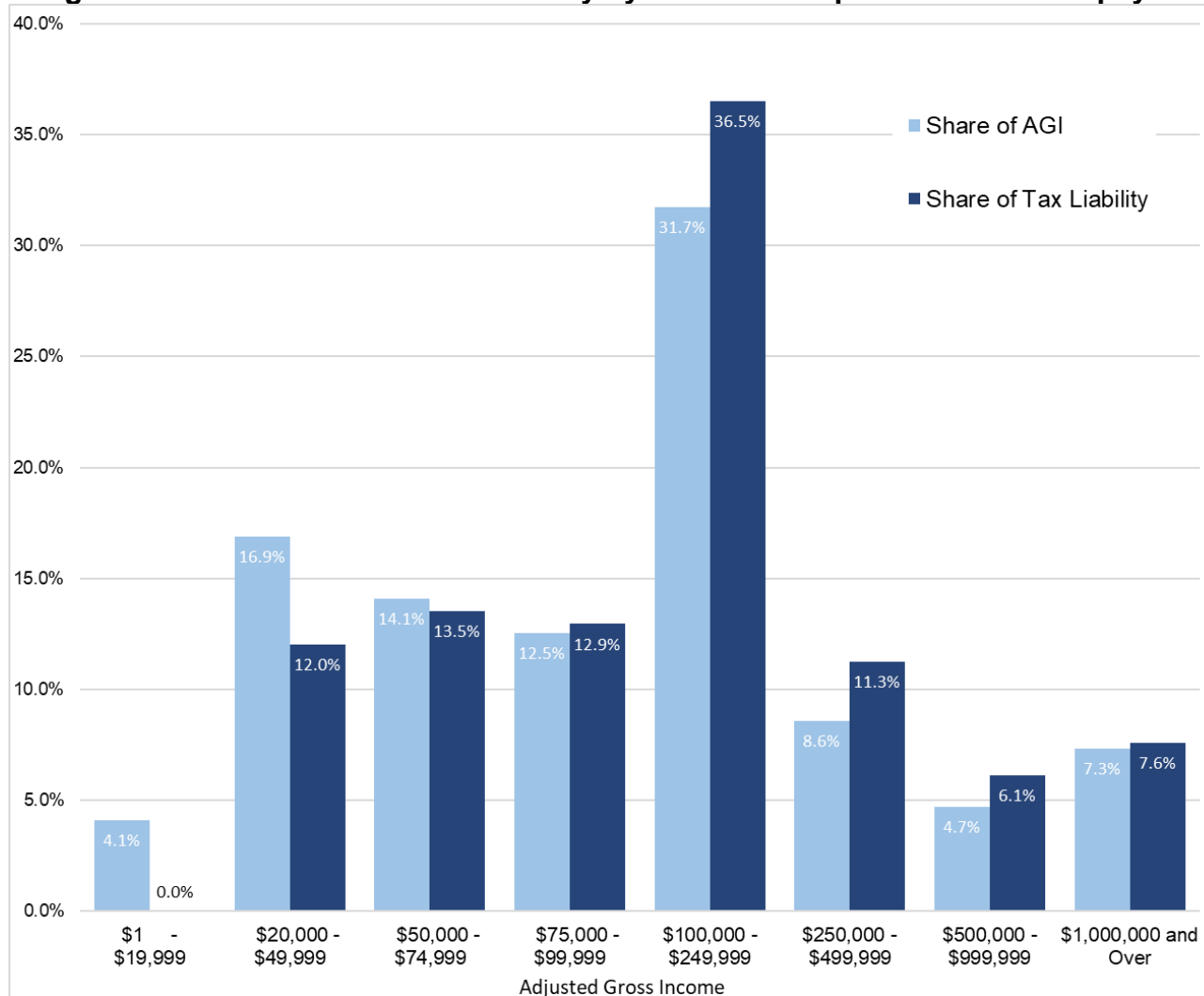
Table 3. Tax Burden by Adjusted Gross Income, All Taxpayers and Iowa Resident Taxpayers

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	-\$4,810	-\$7	N/A	-\$2,100	-\$6	N/A
\$1 - \$19,999	\$4,114	\$0	0.0%	\$3,752	\$0	0.0%
\$20,000 - \$49,999	\$16,927	\$428	2.5%	\$15,452	\$409	2.6%
\$50,000 - \$74,999	\$14,408	\$481	3.3%	\$12,904	\$461	3.6%
\$75,000 - \$99,999	\$13,010	\$460	3.5%	\$11,472	\$441	3.8%
\$100,000 - \$249,999	\$34,698	\$1,302	3.8%	\$29,050	\$1,244	4.3%
\$250,000 - \$499,999	\$11,812	\$410	3.5%	\$7,860	\$384	4.9%
\$500,000 - \$999,999	\$8,864	\$230	2.6%	\$4,308	\$209	4.8%
\$1,000,000 - And Over	\$63,682	\$327	0.5%	\$6,718	\$259	3.9%
Total	\$162,705	\$3,630	2.2%	\$89,416	\$3,401	3.8%

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 \$75,000 to under \$100,000 and those 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 nearly 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

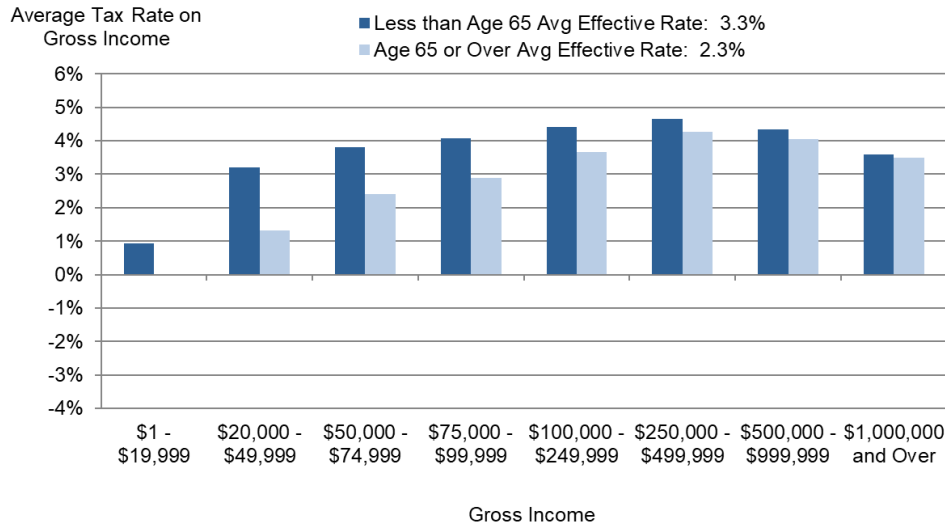
In addition to tax burden based on AGI, an average effective tax rate can be calculated with tax liability expressed as a percentage of gross income. Although gross income is perhaps the best measure available from the tax return of ability to pay, certain provisions lead to different average effective 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 statuses, 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 2019 was 3.4 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.

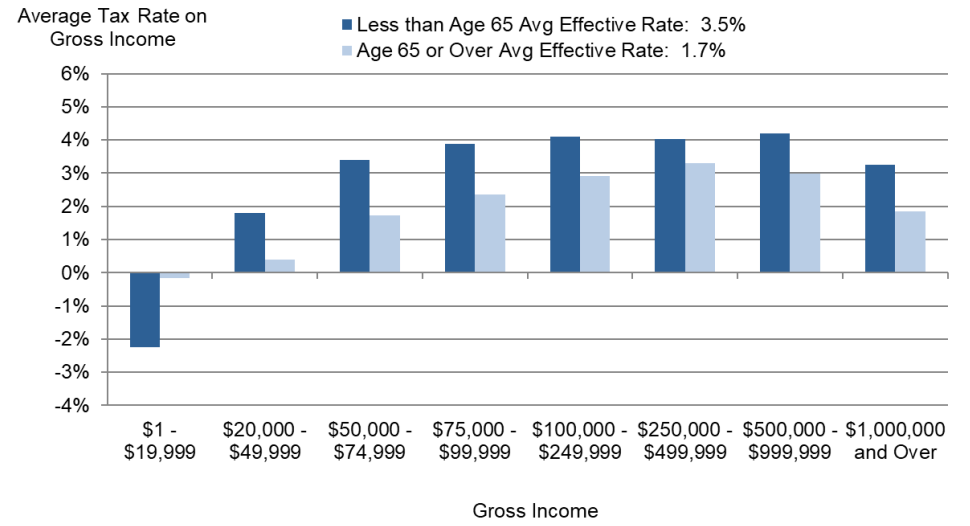
Although average effective tax rates partly reflect graduated rates and other progressive elements of the Iowa individual income tax, taxpayers with the highest levels of gross income in 2019 did not experience the highest average effective rates. Figure 4 shows that the distribution of average effective rates by gross income is somewhat bell-shaped across all filing statuses, with lower rates at the lower and highest income ranges; the highest average effective tax rates were paid by taxpayers with income between \$75,000 to \$999,999. Despite the generally progressive tax schedule, among taxpayers below age 65, except for married taxpayers filing separately, those with gross income greater than \$1 million, on average, experienced effective rates that were lower than that of taxpayers in any other income categories above \$50,000. For married taxpayers filing separately, those with gross income greater than \$1 million had an average effective rate that was lower than that of taxpayers with gross income in other income categories above \$75,000.

Figure 4. Tax Year 2019 Iowa Individual Income Tax Average Effective Rates by Filing Status for Resident Filers

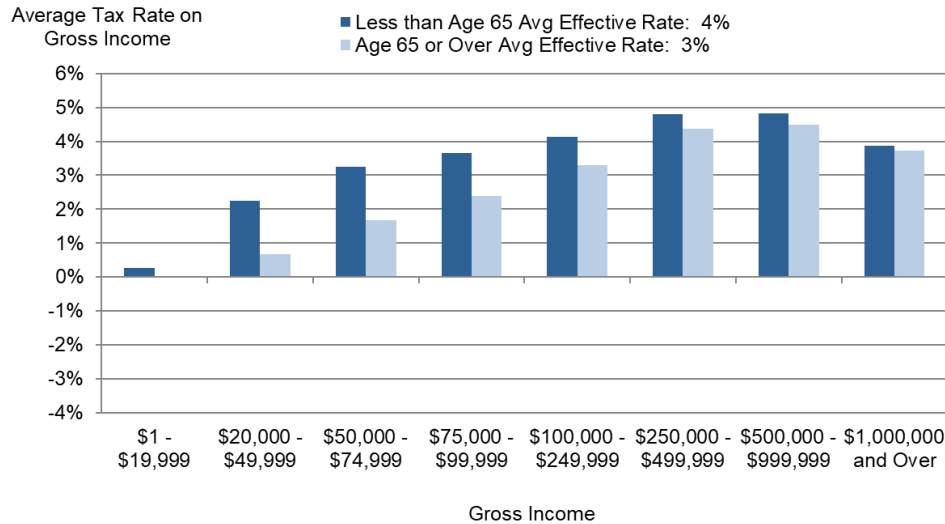
Single



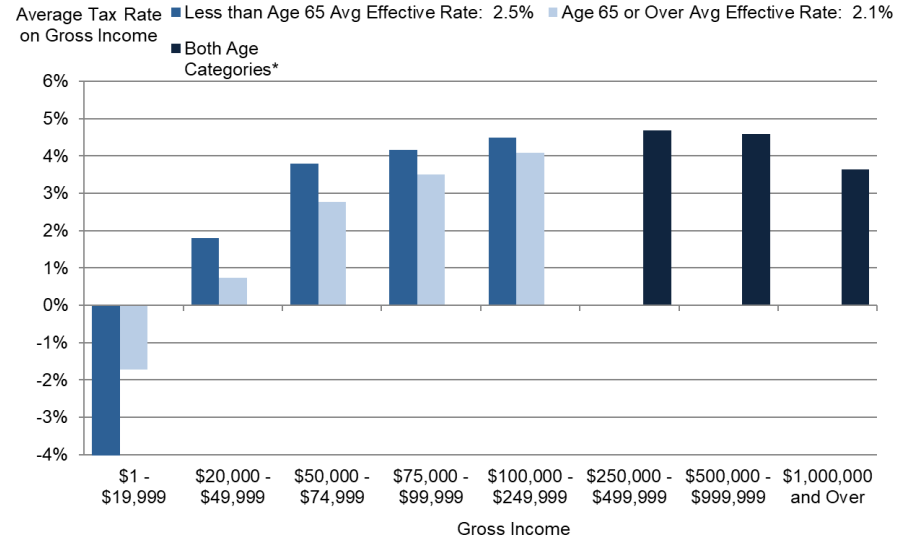
Married, Filing Jointly



Married, Filing Separately



Head of Household or Qualifying Widow(er)

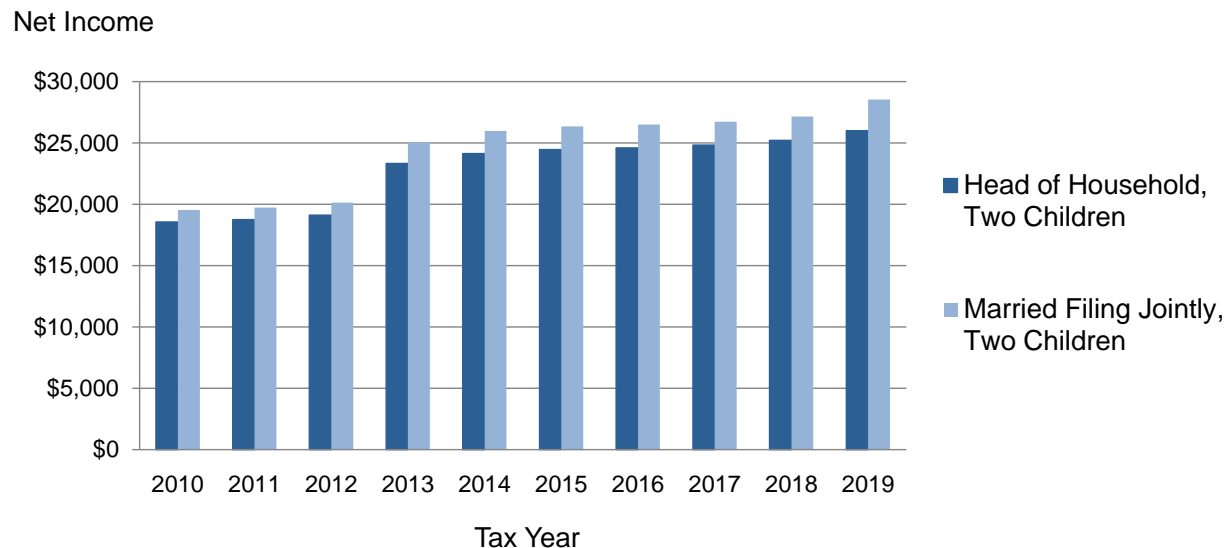


LOW-INCOME TAXPAYERS AND THE IOWA INDIVIDUAL INCOME TAX

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 2019. 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, representing an increase of 22 percent and 24.5 percent over the previous year. From then on, the increases have been less dramatic, settling at a five year average increase of about 1.7 percent.

Figure 5. Net Income at which First Dollar of Iowa Individual Income Tax is Collected, Tax Years 2010 through 2019



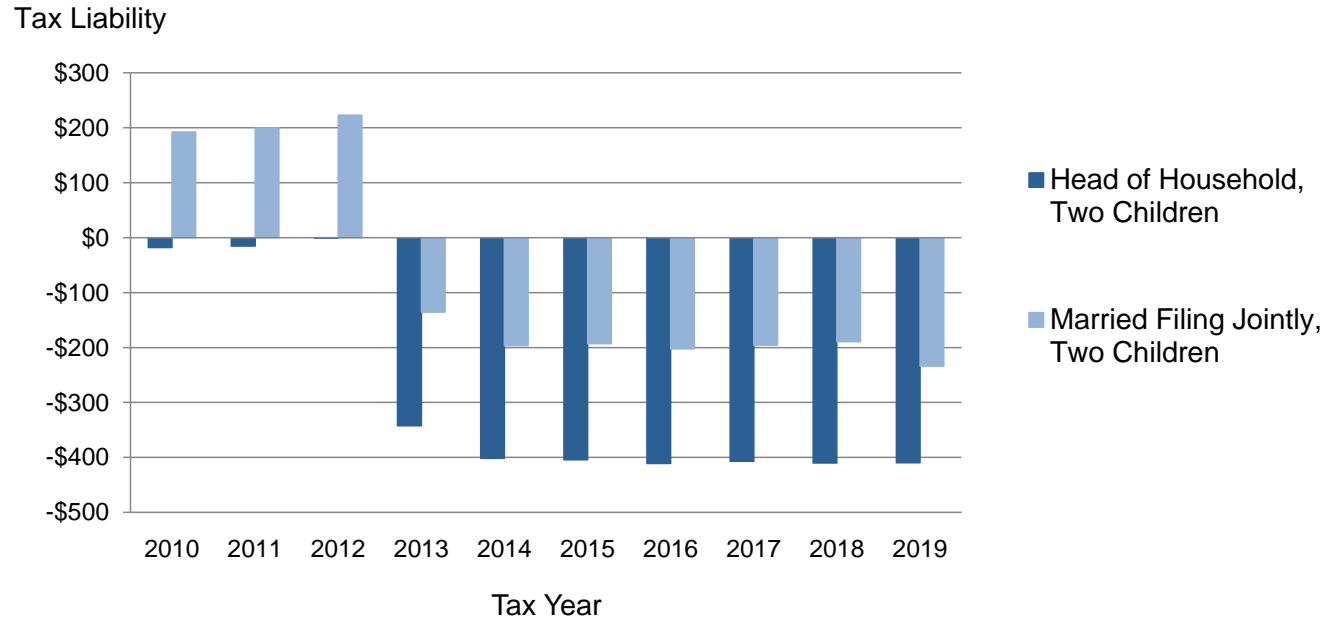
Note: Figure reflects assumptions specified for taxpayers filing married jointly or head of household with two children.

Figure 6 also presents data for tax years 2010 through 2019. 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 the ten years shown in the figure, Iowa income tax liability for a household of three whose net income was at the poverty threshold was negative. Beginning with tax year 2013, Iowa income tax liability for a household of four was likewise negative. Given the assumptions underlying these estimates, the downturn in tax liability beginning in 2013 is a result of the EITC, which is refundable. 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 2019, the poverty threshold for a household of three was \$21,330; given the assumptions used for this analysis, such a household had an Iowa income tax liability of -\$410. A household of four with net income at the poverty threshold in 2019, or \$25,870, would have Iowa income tax liability of -\$234.

Figure 6. Estimated Iowa Income Tax Liability at Poverty Threshold, Tax Years 2010 through 2019



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 2014. It provides separate panels for all taxpayers and for Iowa-resident taxpayers only. As seen in the table, annual changes in the number of taxpayers have been modest from 2016 to 2018 after several previous years of increases of one percent or more. In 2019, however, there was an increase of nearly 2 percent over 2018 in the total number of returns, and an increase of 1.7 percent among Iowa-resident taxpayers.

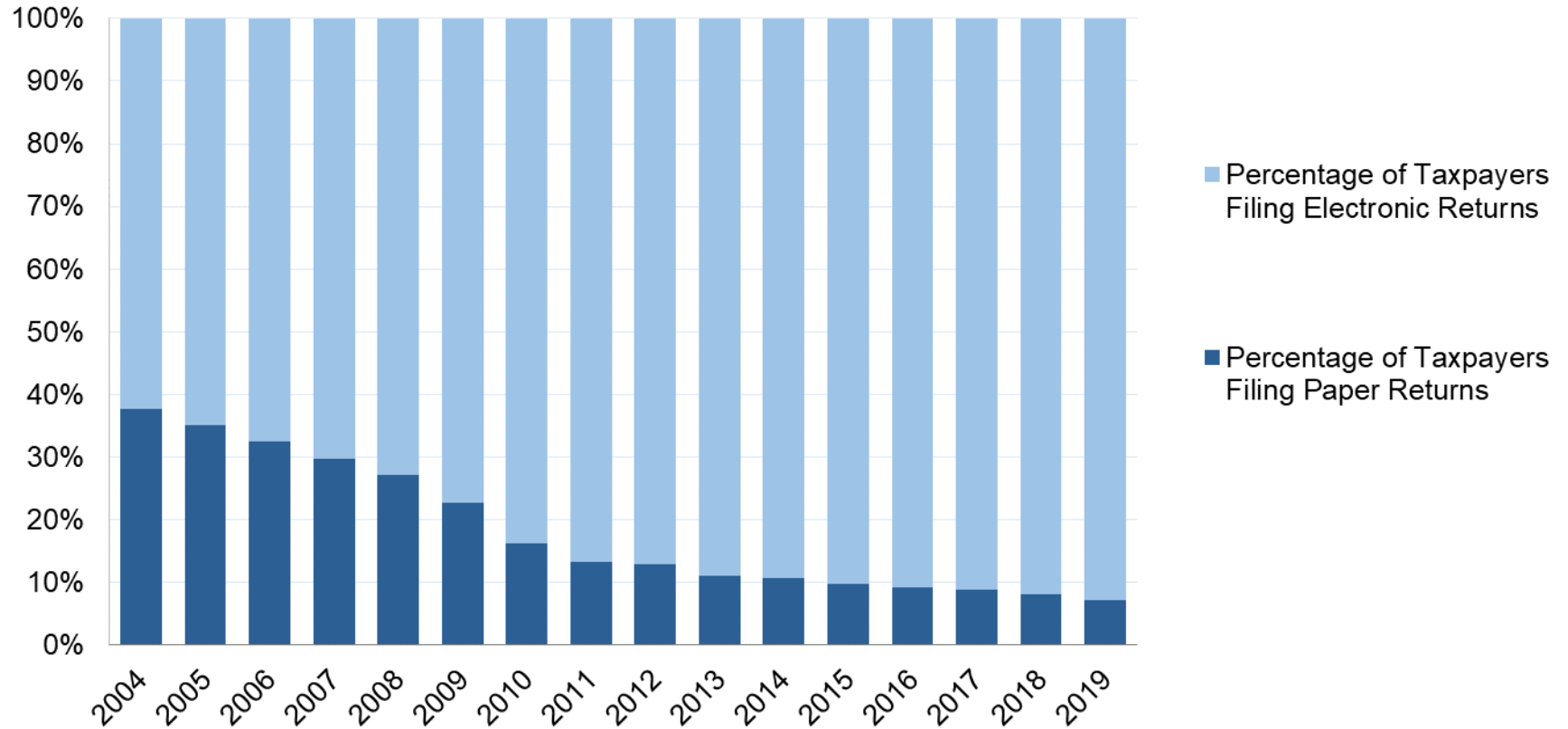
In general, increases or decreases in income have led to similar changes in net taxable income and tax liability. Modifications to Iowa tax law can also affect growth in income and in tax liability over time. Federal tax law, too, has an effect on State tax liability because taxpayers are allowed to deduct their net federal income tax payments from Iowa taxable income on their Iowa returns. This is especially true for tax year 2018 when changes to federal income tax law led to an aggregate net decrease in federal tax liability for resident Iowa taxpayers and, in turn, an increase in state tax liability.

Table 4. Historical Iowa Individual Income Tax Statistics – Returns, Income and Tax Liability

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									
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%	
2018	1.61	0.5%	\$164.33	5.7%	\$124.90	10.0%	\$3.88	11.3%	
2019	1.64	1.9%	\$162.70	-1.0%	\$122.76	-1.7%	\$3.63	-6.4%	
Iowa-Resident Taxpayers									
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%	
2018	1.43	0.3%	\$87.66	4.5%	\$70.00	8.5%	\$3.63	10.5%	
2019	1.46	1.7%	\$89.42	2.0%	\$71.07	1.5%	\$3.40	-6.3%	

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 over 7 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: Beginning Farmer Tax Credit Program, Charitable Conservation Contribution Tax Credit, Custom Farming Contract Tax Credit (carryforward amounts only), Endow Iowa Tax Credit, Farm to Food Donation Tax Credit, Franchise Tax Credit, Geothermal Heat Pump Tax Credit, Geothermal Tax Credit (carryforward amounts only), Housing Investment Tax Credit (carryforward amounts only), Innovation Fund Tax Credit, Investment Tax Credit, Iowa Alternative Minimum Tax Credit, Iowa New Jobs Income Tax Credit, Redevelopment Tax Credit, Renewable Energy Tax Credit, S Corporation Apportionment Tax Credit, School Tuition Organization Tax Credit, Solar Energy System Tax Credit, Wind Energy Production Tax Credit, and Workforce Housing Investment Tax Credit.

Tax Liability	From line 53 IA 1040 less any refundable credits 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: Adoption Tax Credit, Angel Investor Tax Credit FKA Venture Capital - Qualifying Business, Biodiesel Blended Fuel Tax Credit, Claim of Right Tax Credit, E15 Plus Gasoline Promotion Tax Credit, E85 Gasoline Promotion Tax Credit, Ethanol Promotion Tax Credit, Historic Preservation Tax Credit, Renewable Chemical Production Tax Credit, Research Activities Credit, and Venture Capital Funds Tax Credit.
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, 2020). 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 2020.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amount
5,520	\$29,326,200.52	\$2,466,219.76	\$5,678,642.52	\$37,471,062.80

LIST OF STATISTICAL TABLES

A. ALL RETURNS

Table 1-A: Total Pay and No Pay Returns	27
Table 2-A: Total Pay Returns	28
Table 3-A: Total No-Pay Returns	29
Table 4-A: Total Single Pay Returns	30
Table 5-A: Total Single No-Pay Returns	31
Table 6-A: Total Married Joint Pay Returns	32
Table 7-A: Total Married Joint No-Pay Returns.....	33
Table 8-A: Total Married Separate Pay Returns	34
Table 9-A: Total Married Separate No-Pay Returns.....	35
Table 10-A: Total Pay and No-Pay Returns by County	36
Table 11-A: Total Returns for Itemized Deduction Claimants.....	41
Table 12-A: Total Returns for Standard Deduction Claimants.....	42
Table 13-A: Credits Claimed on Total Pay and No-Pay Returns.....	43
Table 14-A: Total Pay and No-Pay Returns by Taxable Income	45
Table 15-A: Total Pay Returns by Taxable Income	46
Table 16-A: Total No-Pay Returns by Taxable Income	47

B. RESIDENT RETURNS

Table 1-B: Resident Pay and No-Pay Returns	48
Table 2-B: Resident Pay Returns	49
Table 3-B: Resident No-Pay Returns	50
Table 4-B: Resident Single Pay Returns	51
Table 5-B: Resident Single No-Pay Returns	52
Table 6-B: Resident Married Joint Pay Returns	53
Table 7-B: Resident Married Joint No-Pay Returns	54
Table 8-B: Resident Married Separate Pay Returns	55
Table 9-B: Resident Married Separate No-Pay Returns.....	56
Table 10-B: Resident Pay and No-Pay Returns by County	57
Table 11-B: Resident Returns for Itemized Deduction Claimants	62
Table 12-B: Resident Returns for Standard Deduction Claimants	63
Table 13-B: Credits Claimed on Resident Pay and No-Pay Returns.....	64
Table 14-B: Resident Pay and No-Pay Returns by Taxable Income	66
Table 15-B: Resident Pay Returns by Taxable Income.....	67
Table 16-B: Resident No-Pay Returns by Taxable Income	68

C. ALL RETURNS *Using Former Grouping Method* (Married taxpayers filing separately on one return counted as two taxpayers)

Table 1-C: Total Pay and No Pay Returns	69
Table 2-C: Total Pay Returns.....	70
Table 3-C: Total No-Pay Returns	71
Table 4-C: Total Single Pay Returns	72
Table 5-C: Total Single No-Pay Returns	73
Table 6-C: Total Married Joint Pay Returns	74
Table 7-C: Total Married Joint No-Pay Returns	75
Table 8-C: Total Married Separate Pay Returns	76
Table 9-C: Total Married Separate No-Pay Returns.....	77
Table 10-C: Total Pay and No-Pay Returns by County	78
Table 11-C: Total Returns for Itemized Deduction Claimants	83
Table 12-C: Total Returns for Standard Deduction Claimants	84
Table 13-C: Credits Claimed on Total Pay and No-Pay Returns.....	85
Table 14-C: Total Pay and No-Pay Returns by Taxable Income.....	87
Table 15-C: Total Pay Returns by Taxable Income.....	88
Table 16-C: Total No-Pay Returns by Taxable Income	89

D. RESIDENT RETURNS *Using Former Grouping Method*

Table 1-D: Resident Pay and No-Pay Returns.....	90
Table 2-D: Resident Pay Returns.....	91
Table 3-D: Resident No-Pay Returns	92
Table 4-D: Resident Single Pay Returns.....	93
Table 5-D: Resident Single No-Pay Returns	94
Table 6-D: Resident Married Joint Pay Returns	95
Table 7-D: Resident Married Joint No-Pay Returns	96
Table 8-D: Resident Married Separate Pay Returns	97
Table 9-D: Resident Married Separate No-Pay Returns	98
Table 10-D: Resident Pay and No-Pay Returns by County.....	99
Table 11-D: Resident Returns for Itemized Deduction Claimants	104
Table 12-D: Resident Returns for Standard Deduction Claimants	105
Table 13-D: Credits Claimed on Resident Pay and No-Pay Returns	106
Table 14-D: Resident Pay and No-Pay Returns by Taxable Income.....	108
Table 15-D: Resident Pay Returns by Taxable Income.....	109
Table 16-D: Resident No-Pay Returns by Taxable Income.....	110

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	48,614	\$ (4,810,018,107)	\$ 7,443,801	117,593	9,975	\$ (7,416,883)
\$ 1 - \$ 2,999	51,990	\$ 84,266,861	\$ 8,906,423	79,896	6,195	\$ (670,417)
\$ 3,000 - \$ 4,999	44,519	\$ 178,685,682	\$ 73,720,212	65,408	5,896	\$ (1,314,316)
\$ 5,000 - \$ 9,999	113,994	\$ 851,725,884	\$ 532,272,217	173,494	20,401	\$ (4,893,451)
\$ 10,000 - \$ 19,999	202,061	\$ 2,999,390,205	\$ 2,173,777,808	336,070	71,142	\$ 7,158,112
\$ 20,000 - \$ 29,999	184,805	\$ 4,618,963,469	\$ 3,632,763,985	309,706	82,200	\$ 76,216,940
\$ 30,000 - \$ 39,999	172,010	\$ 6,000,732,173	\$ 4,789,573,004	284,660	82,878	\$ 156,279,190
\$ 40,000 - \$ 49,999	140,805	\$ 6,307,425,399	\$ 5,088,171,651	237,859	71,947	\$ 195,148,576
\$ 50,000 - \$ 59,999	109,684	\$ 6,009,682,002	\$ 4,847,466,386	194,510	62,965	\$ 197,062,058
\$ 60,000 - \$ 74,999	125,080	\$ 8,397,919,582	\$ 6,774,263,442	236,815	86,847	\$ 284,074,605
\$ 75,000 - \$ 99,999	150,024	\$ 13,010,381,389	\$ 10,551,721,939	302,659	129,925	\$ 460,265,582
\$ 100,000 - \$ 124,999	99,383	\$ 11,079,164,437	\$ 8,923,524,177	206,570	100,714	\$ 408,933,599
\$ 125,000 - \$ 149,999	59,818	\$ 8,161,159,515	\$ 6,441,750,205	126,378	64,594	\$ 307,076,983
\$ 150,000 - \$ 199,999	57,883	\$ 9,912,466,798	\$ 7,628,141,912	124,049	63,662	\$ 376,361,014
\$ 200,000 - \$ 249,999	24,983	\$ 5,545,522,096	\$ 4,164,748,766	54,991	26,553	\$ 209,152,656
\$ 250,000 - \$ 499,999	34,961	\$ 11,811,785,855	\$ 8,613,421,718	78,474	35,993	\$ 410,106,501
\$ 500,000 - \$ 999,999	12,929	\$ 8,863,626,027	\$ 6,070,461,585	29,519	12,823	\$ 229,568,341
\$1,000,000 and Over	10,393	\$ 63,682,010,166	\$ 42,440,594,686	24,194	9,602	\$ 326,934,650
Total	1,643,936	\$ 162,704,889,433	\$ 122,762,723,917	2,982,845	944,312	\$ 3,630,043,740

**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	86	\$ (41,255,926)	\$ 433,732	192	38	\$ 241,905
\$ 1 - \$ 2,999	18	\$ 28,580	\$ 85,499	62	-	\$ 6,066
\$ 3,000 - \$ 4,999	34	\$ 142,153	\$ 211,900	106	4	\$ 2,817
\$ 5,000 - \$ 9,999	27,962	\$ 236,599,653	\$ 172,334,804	28,303	94	\$ 1,125,293
\$ 10,000 - \$ 19,999	119,852	\$ 1,808,030,329	\$ 1,415,308,602	146,179	4,086	\$ 28,848,654
\$ 20,000 - \$ 29,999	147,679	\$ 3,729,309,471	\$ 2,969,024,811	226,482	31,291	\$ 84,186,556
\$ 30,000 - \$ 39,999	163,538	\$ 5,711,495,596	\$ 4,629,601,402	266,126	75,001	\$ 156,993,022
\$ 40,000 - \$ 49,999	136,217	\$ 6,102,022,614	\$ 4,974,061,737	228,364	70,018	\$ 195,515,558
\$ 50,000 - \$ 59,999	106,181	\$ 5,817,876,036	\$ 4,729,469,248	187,211	61,554	\$ 197,407,878
\$ 60,000 - \$ 74,999	121,227	\$ 8,139,322,611	\$ 6,609,104,017	228,844	84,944	\$ 284,404,579
\$ 75,000 - \$ 99,999	145,927	\$ 12,656,658,287	\$ 10,308,711,488	293,790	127,456	\$ 460,841,480
\$ 100,000 - \$ 124,999	96,592	\$ 10,767,409,686	\$ 8,702,088,247	200,268	98,739	\$ 409,476,884
\$ 125,000 - \$ 149,999	57,915	\$ 7,900,630,643	\$ 6,255,803,549	122,110	63,150	\$ 307,462,754
\$ 150,000 - \$ 199,999	55,334	\$ 9,471,454,091	\$ 7,321,019,147	118,321	61,456	\$ 376,981,789
\$ 200,000 - \$ 249,999	23,440	\$ 5,201,850,810	\$ 3,927,327,211	51,455	25,211	\$ 209,627,149
\$ 250,000 - \$ 499,999	31,564	\$ 10,621,477,004	\$ 7,806,741,715	70,711	32,837	\$ 414,073,643
\$ 500,000 - \$ 999,999	10,764	\$ 7,348,543,990	\$ 5,100,785,022	24,443	10,898	\$ 230,838,537
\$1,000,000 and Over	7,568	\$ 37,193,915,868	\$ 24,637,280,449	17,544	6,952	\$ 334,255,115
Total	1,251,898	\$ 132,665,511,496	\$ 99,559,392,580	2,210,511	753,729	\$ 3,692,289,679

**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	48,528	\$ (4,768,762,181)	\$ 7,010,069	117,401	9,937	\$ (7,658,788)
\$ 1 - \$ 2,999	51,972	\$ 84,238,281	\$ 8,820,924	79,834	6,195	\$ (676,483)
\$ 3,000 - \$ 4,999	44,485	\$ 178,543,529	\$ 73,508,312	65,302	5,892	\$ (1,317,133)
\$ 5,000 - \$ 9,999	86,032	\$ 615,126,231	\$ 359,937,413	145,191	20,307	\$ (6,018,744)
\$ 10,000 - \$ 19,999	82,209	\$ 1,191,359,876	\$ 758,469,206	189,891	67,056	\$ (21,690,542)
\$ 20,000 - \$ 29,999	37,126	\$ 889,653,998	\$ 663,739,174	83,224	50,909	\$ (7,969,616)
\$ 30,000 - \$ 39,999	8,472	\$ 289,236,577	\$ 159,971,602	18,534	7,877	\$ (713,832)
\$ 40,000 - \$ 49,999	4,588	\$ 205,402,785	\$ 114,109,914	9,495	1,929	\$ (366,982)
\$ 50,000 - \$ 59,999	3,503	\$ 191,805,966	\$ 117,997,138	7,299	1,411	\$ (345,820)
\$ 60,000 - \$ 74,999	3,853	\$ 258,596,971	\$ 165,159,425	7,971	1,903	\$ (329,974)
\$ 75,000 - \$ 99,999	4,097	\$ 353,723,102	\$ 243,010,451	8,869	2,469	\$ (575,898)
\$ 100,000 - \$ 124,999	2,791	\$ 311,754,751	\$ 221,435,930	6,302	1,975	\$ (543,285)
\$ 125,000 - \$ 149,999	1,903	\$ 260,528,872	\$ 185,946,656	4,268	1,444	\$ (385,771)
\$ 150,000 - \$ 199,999	2,549	\$ 441,012,707	\$ 307,122,765	5,728	2,206	\$ (620,775)
\$ 200,000 - \$ 249,999	1,543	\$ 343,671,286	\$ 237,421,555	3,536	1,342	\$ (474,493)
\$ 250,000 - \$ 499,999	3,397	\$ 1,190,308,851	\$ 806,680,003	7,763	3,156	\$ (3,967,142)
\$ 500,000 - \$ 999,999	2,165	\$ 1,515,082,037	\$ 969,676,563	5,076	1,925	\$ (1,270,196)
\$1,000,000 and Over	2,825	\$ 26,488,094,298	\$ 17,803,314,237	6,650	2,650	\$ (7,320,465)
Total	392,038	\$ 30,039,377,937	\$ 23,203,331,337	772,334	190,583	\$ (62,245,939)

**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	27,283	\$ 222,952,712	\$ 167,779,211	27,360	52	\$ 1,132,691
\$ 10,000 - \$ 19,999	109,790	\$ 1,638,974,560	\$ 1,300,736,627	119,146	2,615	\$ 27,184,600
\$ 20,000 - \$ 29,999	121,287	\$ 3,057,578,197	\$ 2,496,755,941	152,788	24,181	\$ 73,832,673
\$ 30,000 - \$ 39,999	124,596	\$ 4,340,592,261	\$ 3,590,986,566	165,097	48,466	\$ 128,819,722
\$ 40,000 - \$ 49,999	92,863	\$ 4,149,678,717	\$ 3,439,648,057	121,414	33,607	\$ 143,734,593
\$ 50,000 - \$ 59,999	61,740	\$ 3,372,697,470	\$ 2,765,202,291	80,847	21,235	\$ 123,050,545
\$ 60,000 - \$ 74,999	52,019	\$ 3,464,918,019	\$ 2,780,169,964	69,183	17,914	\$ 130,183,967
\$ 75,000 - \$ 99,999	35,908	\$ 3,064,099,136	\$ 2,385,959,041	48,772	11,397	\$ 116,986,044
\$ 100,000 - \$ 124,999	13,674	\$ 1,513,571,368	\$ 1,147,956,587	19,147	4,054	\$ 59,318,683
\$ 125,000 - \$ 149,999	6,257	\$ 851,746,386	\$ 636,171,855	9,116	1,869	\$ 33,688,303
\$ 150,000 - \$ 199,999	5,441	\$ 931,150,833	\$ 684,697,581	7,995	1,446	\$ 36,769,613
\$ 200,000 - \$ 249,999	2,371	\$ 526,104,046	\$ 380,116,529	3,573	528	\$ 20,510,583
\$ 250,000 - \$ 499,999	3,545	\$ 1,198,284,067	\$ 846,755,178	5,279	856	\$ 44,663,179
\$ 500,000 - \$ 999,999	1,277	\$ 867,756,254	\$ 584,965,397	1,919	277	\$ 25,477,075
\$1,000,000 And Over	976	\$ 5,934,968,396	\$ 3,735,191,440	1,439	216	\$ 43,443,906
Total	659,027	\$ 35,135,072,422	\$ 26,943,092,265	833,075	168,713	\$ 1,008,796,177

**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	23,959	\$ (865,604,614)	\$ 477,875	37,213	1,615	\$ (528,138)
\$ 1 - \$ 2,999	44,078	\$ 72,737,921	\$ 7,479,742	53,885	4,235	\$ (474,736)
\$ 3,000 - \$ 4,999	38,895	\$ 156,042,670	\$ 69,938,504	46,593	4,618	\$ (924,403)
\$ 5,000 - \$ 9,999	71,142	\$ 502,969,727	\$ 318,240,688	94,895	16,382	\$ (5,165,279)
\$ 10,000 - \$ 19,999	55,774	\$ 810,287,607	\$ 559,240,993	103,716	53,688	\$ (18,179,423)
\$ 20,000 - \$ 29,999	23,096	\$ 546,874,618	\$ 450,942,698	43,184	34,516	\$ (5,424,461)
\$ 30,000 - \$ 39,999	4,221	\$ 144,732,419	\$ 83,297,815	6,766	2,552	\$ (230,849)
\$ 40,000 - \$ 49,999	2,615	\$ 116,984,416	\$ 69,136,489	3,854	592	\$ (42,643)
\$ 50,000 - \$ 59,999	1,824	\$ 99,802,942	\$ 63,616,503	2,584	351	\$ (28,313)
\$ 60,000 - \$ 74,999	1,842	\$ 123,097,908	\$ 77,949,167	2,585	371	\$ (84,303)
\$ 75,000 - \$ 99,999	1,422	\$ 121,615,433	\$ 80,737,828	2,008	329	\$ (64,104)
\$ 100,000 - \$ 124,999	677	\$ 75,441,782	\$ 50,523,439	966	160	\$ (33,023)
\$ 125,000 - \$ 149,999	414	\$ 56,485,051	\$ 37,744,860	618	104	\$ (26,436)
\$ 150,000 - \$ 199,999	467	\$ 80,878,053	\$ 51,846,298	676	109	\$ (97,883)
\$ 200,000 - \$ 249,999	252	\$ 55,747,326	\$ 37,153,954	382	62	\$ (176,368)
\$ 250,000 - \$ 499,999	499	\$ 173,071,177	\$ 110,396,186	732	86	\$ (291,597)
\$ 500,000 - \$ 999,999	291	\$ 201,739,487	\$ 124,293,073	427	43	\$ (237,108)
\$1,000,000 and Over	370	\$ 2,693,903,513	\$ 1,792,077,429	557	97	\$ (372,947)
Total	271,838	\$ 5,166,807,436	\$ 3,985,093,541	401,641	119,910	\$ (32,382,014)

**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	50	\$ (32,235,994)	\$ 129,007	131	28	\$ 186,531
\$ 10,000 - \$ 19,999	4,753	\$ 82,530,479	\$ 50,945,002	14,823	628	\$ 634,935
\$ 20,000 - \$ 29,999	13,118	\$ 333,415,196	\$ 227,510,782	38,143	4,301	\$ 4,913,265
\$ 30,000 - \$ 39,999	18,344	\$ 643,298,550	\$ 486,158,065	47,841	16,676	\$ 13,365,934
\$ 40,000 - \$ 49,999	17,111	\$ 768,043,870	\$ 602,439,668	42,361	18,323	\$ 21,886,307
\$ 50,000 - \$ 59,999	13,903	\$ 762,007,968	\$ 606,658,001	33,753	15,477	\$ 25,050,019
\$ 60,000 - \$ 74,999	15,341	\$ 1,028,538,679	\$ 825,130,363	36,548	17,070	\$ 36,297,668
\$ 75,000 - \$ 99,999	16,723	\$ 1,444,816,614	\$ 1,156,267,098	39,139	19,854	\$ 53,331,205
\$ 100,000 - \$ 124,999	9,574	\$ 1,065,739,691	\$ 836,385,692	22,326	11,244	\$ 39,786,059
\$ 125,000 - \$ 149,999	5,631	\$ 768,648,112	\$ 587,566,031	13,414	6,537	\$ 27,905,492
\$ 150,000 - \$ 199,999	5,933	\$ 1,020,296,951	\$ 760,703,277	14,269	6,806	\$ 35,429,483
\$ 200,000 - \$ 249,999	3,183	\$ 709,682,461	\$ 515,742,779	7,800	3,633	\$ 23,506,746
\$ 250,000 - \$ 499,999	5,975	\$ 2,065,600,629	\$ 1,462,314,186	14,577	7,059	\$ 61,949,473
\$ 500,000 - \$ 999,999	3,047	\$ 2,104,725,200	\$ 1,425,615,155	7,307	3,701	\$ 48,362,605
\$1,000,000 And Over	2,935	\$ 15,645,673,732	\$ 10,081,731,747	7,209	3,137	\$ 106,795,927
Total	135,621	\$ 28,410,782,138	\$ 19,625,296,853	339,641	134,474	\$ 499,401,649

**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	22,009	\$ (3,029,574,509)	\$ 970,459	73,307	7,835	\$ (6,656,520)
\$ 1 - \$ 2,999	6,345	\$ 9,291,123	\$ 48,745	21,746	1,671	\$ (181,292)
\$ 3,000 - \$ 4,999	4,464	\$ 17,985,097	\$ 580,003	15,527	1,060	\$ (368,227)
\$ 5,000 - \$ 9,999	12,055	\$ 91,101,390	\$ 26,953,724	41,066	3,405	\$ (775,095)
\$ 10,000 - \$ 19,999	21,427	\$ 307,686,484	\$ 155,374,414	69,659	11,184	\$ (2,948,793)
\$ 20,000 - \$ 29,999	10,306	\$ 250,839,309	\$ 152,076,589	29,955	11,794	\$ (1,712,352)
\$ 30,000 - \$ 39,999	2,557	\$ 87,075,532	\$ 39,591,366	7,531	2,704	\$ (249,925)
\$ 40,000 - \$ 49,999	1,273	\$ 57,040,208	\$ 25,121,559	3,830	791	\$ (268,266)
\$ 50,000 - \$ 59,999	995	\$ 54,456,685	\$ 28,081,667	2,909	624	\$ (261,518)
\$ 60,000 - \$ 74,999	1,242	\$ 83,675,421	\$ 48,613,147	3,459	993	\$ (93,852)
\$ 75,000 - \$ 99,999	1,611	\$ 139,568,343	\$ 90,016,026	4,309	1,270	\$ (108,923)
\$ 100,000 - \$ 124,999	1,246	\$ 139,498,452	\$ 92,633,670	3,249	1,023	\$ (222,756)
\$ 125,000 - \$ 149,999	884	\$ 120,999,769	\$ 81,872,053	2,243	768	\$ (189,521)
\$ 150,000 - \$ 199,999	1,307	\$ 226,573,088	\$ 149,931,828	3,249	1,265	\$ (327,066)
\$ 200,000 - \$ 249,999	870	\$ 193,922,393	\$ 127,475,679	2,174	839	\$ (66,332)
\$ 250,000 - \$ 499,999	2,046	\$ 722,548,701	\$ 470,273,768	5,032	2,194	\$ (2,504,003)
\$ 500,000 - \$ 999,999	1,371	\$ 964,344,074	\$ 599,134,224	3,462	1,414	\$ (247,645)
\$1,000,000 and Over	1,945	\$ 18,608,685,837	\$ 12,127,681,178	4,913	2,047	\$ (2,091,862)
Total	93,953	\$ 19,045,717,397	\$ 14,216,430,099	297,620	52,881	\$ (19,273,948)

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	24	\$ (1,124,640)	\$ 370,958	65	8	\$ 21,734
\$ 1 - \$ 2,999	14	\$ 23,128	\$ 85,499	52	-	\$ 381
\$ 3,000 - \$ 4,999	30	\$ 124,735	\$ 191,373	102	4	\$ 870
\$ 5,000 - \$ 9,999	699	\$ 5,774,519	\$ 4,509,887	953	44	\$ 33,874
\$ 10,000 - \$ 19,999	5,309	\$ 86,525,290	\$ 63,626,973	12,210	843	\$ 1,029,119
\$ 20,000 - \$ 29,999	13,274	\$ 338,316,078	\$ 244,758,088	35,551	2,809	\$ 5,440,618
\$ 30,000 - \$ 39,999	20,598	\$ 727,604,785	\$ 552,456,771	53,188	9,859	\$ 14,807,366
\$ 40,000 - \$ 49,999	26,243	\$ 1,184,300,027	\$ 931,974,012	64,589	18,088	\$ 29,894,658
\$ 50,000 - \$ 59,999	30,538	\$ 1,683,170,598	\$ 1,357,608,956	72,611	24,842	\$ 49,307,314
\$ 60,000 - \$ 74,999	53,867	\$ 3,645,865,913	\$ 3,003,803,690	123,113	49,960	\$ 117,922,944
\$ 75,000 - \$ 99,999	93,296	\$ 8,147,742,537	\$ 6,766,485,349	205,879	96,205	\$ 290,524,231
\$ 100,000 - \$ 124,999	73,344	\$ 8,188,098,627	\$ 6,717,745,968	158,795	83,441	\$ 310,372,142
\$ 125,000 - \$ 149,999	46,027	\$ 6,280,236,145	\$ 5,032,065,663	99,580	54,744	\$ 245,868,959
\$ 150,000 - \$ 199,999	43,960	\$ 7,520,006,307	\$ 5,875,618,289	96,057	53,204	\$ 304,782,693
\$ 200,000 - \$ 249,999	17,886	\$ 3,966,064,303	\$ 3,031,467,903	40,082	21,050	\$ 165,609,820
\$ 250,000 - \$ 499,999	22,044	\$ 7,357,592,308	\$ 5,497,672,351	50,855	24,922	\$ 307,460,991
\$ 500,000 - \$ 999,999	6,440	\$ 4,376,062,536	\$ 3,090,204,470	15,217	6,920	\$ 156,998,857
\$1,000,000 and Over	3,657	\$ 15,613,273,740	\$ 10,820,357,262	8,896	3,599	\$ 184,015,282
Total	457,250	\$ 69,119,656,936	\$ 52,991,003,462	1,037,795	450,542	\$ 2,184,091,853

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	2,560	\$ (873,583,058)	\$ 5,561,735	6,881	487	\$ (474,130)
\$ 1 - \$ 2,999	1,549	\$ 2,209,237	\$ 1,292,437	4,203	289	\$ (20,455)
\$ 3,000 - \$ 4,999	1,126	\$ 4,515,762	\$ 2,989,805	3,182	214	\$ (24,503)
\$ 5,000 - \$ 9,999	2,835	\$ 21,055,114	\$ 14,743,001	9,230	520	\$ (78,370)
\$ 10,000 - \$ 19,999	5,008	\$ 73,385,785	\$ 43,853,799	16,516	2,184	\$ (562,326)
\$ 20,000 - \$ 29,999	3,724	\$ 91,940,071	\$ 60,719,887	10,085	4,599	\$ (832,803)
\$ 30,000 - \$ 39,999	1,694	\$ 57,428,626	\$ 37,082,421	4,237	2,621	\$ (233,058)
\$ 40,000 - \$ 49,999	700	\$ 31,378,161	\$ 19,851,866	1,811	546	\$ (56,073)
\$ 50,000 - \$ 59,999	684	\$ 37,546,339	\$ 26,298,968	1,806	436	\$ (55,989)
\$ 60,000 - \$ 74,999	769	\$ 51,823,642	\$ 38,597,111	1,927	539	\$ (151,819)
\$ 75,000 - \$ 99,999	1,064	\$ 92,539,326	\$ 72,256,597	2,552	870	\$ (402,871)
\$ 100,000 - \$ 124,999	868	\$ 96,814,517	\$ 78,278,821	2,087	792	\$ (287,506)
\$ 125,000 - \$ 149,999	605	\$ 83,044,052	\$ 66,329,743	1,407	572	\$ (169,814)
\$ 150,000 - \$ 199,999	775	\$ 133,561,566	\$ 105,344,639	1,803	832	\$ (195,826)
\$ 200,000 - \$ 249,999	421	\$ 94,001,567	\$ 72,791,922	980	441	\$ (231,793)
\$ 250,000 - \$ 499,999	852	\$ 294,688,973	\$ 226,010,049	1,999	876	\$ (1,171,542)
\$ 500,000 - \$ 999,999	503	\$ 348,998,476	\$ 246,249,266	1,187	468	\$ (785,443)
\$1,000,000 and Over	510	\$ 5,185,504,948	\$ 3,883,555,630	1,180	506	\$ (4,855,656)
Total	26,247	\$ 5,826,853,104	\$ 5,001,807,697	73,073	17,792	\$ (10,589,977)

**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	188,015	\$ 73,289,203,405	\$ 51,695,432,518	347,989	111,176	\$ 229,311,244
ADAIR	3,868	\$ 178,918,773	\$ 151,174,756	7,296	2,029	\$ 6,229,570
ADAMS	1,824	\$ 81,224,197	\$ 69,551,606	3,489	1,001	\$ 2,937,331
ALLAMAKEE	6,470	\$ 275,942,584	\$ 243,740,665	12,264	3,686	\$ 9,178,792
APPANOOSE	5,365	\$ 219,855,114	\$ 185,178,700	10,168	3,106	\$ 7,877,886
AUDUBON	2,692	\$ 136,835,640	\$ 117,946,686	5,244	1,344	\$ 4,117,642
BENTON	11,588	\$ 707,654,046	\$ 570,098,996	21,822	6,692	\$ 27,067,242
BLACK HAWK	59,539	\$ 3,382,790,098	\$ 2,648,192,319	106,207	31,637	\$ 127,717,169
BOONE	12,284	\$ 713,591,286	\$ 570,828,857	22,804	6,520	\$ 26,946,807
BREMER	11,005	\$ 696,461,028	\$ 557,545,285	21,616	6,452	\$ 27,469,348
BUCHANAN	9,324	\$ 515,683,600	\$ 433,745,643	17,509	6,105	\$ 19,727,040
BUENA VISTA	9,704	\$ 532,834,458	\$ 437,460,660	17,387	6,746	\$ 18,996,813
BUTLER	6,517	\$ 349,493,494	\$ 291,807,700	12,939	3,752	\$ 14,131,130
CALHOUN	4,335	\$ 214,383,444	\$ 183,227,033	8,464	2,354	\$ 8,584,907
CARROLL	10,013	\$ 571,180,406	\$ 469,576,402	18,811	5,772	\$ 21,343,349
CASS	6,141	\$ 304,673,450	\$ 254,109,255	11,748	3,211	\$ 11,289,703
CEDAR	8,720	\$ 492,468,378	\$ 407,320,810	16,352	4,763	\$ 19,740,831
CERRO GORDO	20,376	\$ 1,189,907,112	\$ 938,844,994	37,610	9,929	\$ 44,649,682
CHEROKEE	5,409	\$ 280,078,758	\$ 237,915,354	10,562	2,810	\$ 10,915,679
CHICKASAW	5,616	\$ 296,490,223	\$ 258,250,723	10,713	3,046	\$ 11,746,014
CLARKE	4,335	\$ 194,539,923	\$ 160,165,713	7,971	2,688	\$ 6,931,435
CLAY	7,852	\$ 432,442,084	\$ 348,124,346	14,706	4,121	\$ 16,135,262

(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	8,048	\$ 398,384,868	\$ 347,697,083	15,635	4,072	\$ 14,328,718
CLINTON	21,697	\$ 1,082,395,686	\$ 882,071,084	39,824	11,905	\$ 40,838,134
CRAWFORD	7,571	\$ 376,613,235	\$ 315,888,075	14,029	5,214	\$ 14,389,526
DALLAS	40,986	\$ 4,152,797,949	\$ 3,151,769,526	72,725	28,396	\$ 171,976,681
DAVIS	3,575	\$ 166,747,969	\$ 144,165,044	6,949	2,982	\$ 6,475,170
DECATUR	2,974	\$ 134,659,699	\$ 106,365,669	5,739	1,861	\$ 4,054,168
DELAWARE	8,033	\$ 410,805,362	\$ 355,813,426	15,215	4,651	\$ 16,499,886
DES MOINES	19,306	\$ 989,078,799	\$ 795,668,611	35,152	10,235	\$ 36,939,996
DICKINSON	8,971	\$ 578,350,433	\$ 464,161,619	17,730	3,894	\$ 21,859,653
DUBUQUE	47,964	\$ 3,059,684,752	\$ 2,372,310,185	86,423	25,841	\$ 113,765,881
EMMET	4,310	\$ 200,838,201	\$ 166,709,537	8,036	2,275	\$ 6,865,303
FAYETTE	8,653	\$ 377,593,115	\$ 328,478,804	16,420	4,625	\$ 14,449,409
FLOYD	7,069	\$ 341,268,990	\$ 292,358,487	13,403	4,106	\$ 13,301,028
FRANKLIN	4,297	\$ 231,840,030	\$ 190,532,666	8,383	2,522	\$ 8,813,494
FREMONT	3,006	\$ 165,450,519	\$ 136,227,405	5,859	1,701	\$ 5,380,717
GREENE	4,082	\$ 188,432,137	\$ 165,335,272	7,917	2,224	\$ 7,544,772
GRUNDY	5,451	\$ 358,374,270	\$ 285,936,334	10,745	3,131	\$ 14,362,057
GUTHRIE	4,876	\$ 295,404,753	\$ 235,649,241	9,602	2,555	\$ 11,307,264
HAMILTON	6,842	\$ 416,229,149	\$ 358,473,617	12,915	3,847	\$ 15,390,845
HANCOCK	4,926	\$ 256,222,289	\$ 219,019,875	9,563	2,580	\$ 10,094,448
HARDIN	7,810	\$ 378,630,827	\$ 327,558,846	15,002	4,288	\$ 15,065,476
HARRISON	6,485	\$ 353,829,445	\$ 297,630,123	12,118	3,782	\$ 10,400,639

(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	8,762	\$ 409,183,293	\$ 338,217,595	16,467	4,977	\$ 15,158,108
HOWARD	4,513	\$ 205,328,939	\$ 174,180,688	8,462	2,617	\$ 6,442,434
HUMBOLDT	4,363	\$ 248,108,529	\$ 203,534,611	8,342	2,577	\$ 9,857,947
IDA	3,269	\$ 205,979,996	\$ 166,906,800	6,243	1,854	\$ 7,887,651
IOWA	7,972	\$ 443,523,979	\$ 363,219,952	14,868	4,450	\$ 17,369,199
JACKSON	9,158	\$ 436,592,483	\$ 373,917,438	17,258	4,808	\$ 17,068,733
JASPER	16,485	\$ 911,523,549	\$ 737,332,669	30,889	9,357	\$ 35,377,559
JEFFERSON	6,938	\$ 327,856,257	\$ 282,066,358	13,359	3,148	\$ 13,075,595
JOHNSON	67,682	\$ 4,872,629,709	\$ 3,783,018,241	113,477	33,910	\$ 196,740,004
JONES	8,762	\$ 466,650,464	\$ 386,055,317	16,946	4,687	\$ 18,051,577
KEOKUK	4,427	\$ 199,440,098	\$ 177,196,942	8,547	2,621	\$ 8,005,751
KOSSUTH	7,235	\$ 429,015,759	\$ 342,925,981	13,955	3,767	\$ 14,524,823
LEE	14,875	\$ 770,274,390	\$ 629,250,896	27,679	8,066	\$ 29,217,978
LINN	108,300	\$ 7,146,449,819	\$ 5,545,674,710	191,018	59,799	\$ 274,368,338
LOUISA	4,936	\$ 248,617,446	\$ 204,487,516	9,069	2,953	\$ 9,300,679
LUCAS	3,869	\$ 173,297,641	\$ 146,718,143	7,281	2,330	\$ 6,714,937
LYON	5,186	\$ 301,629,140	\$ 256,681,957	10,015	3,802	\$ 11,633,827
MADISON	7,251	\$ 478,905,659	\$ 380,629,912	13,836	4,575	\$ 19,476,806
MAHASKA	9,372	\$ 493,254,124	\$ 401,168,460	17,477	5,725	\$ 18,779,840
MARION	14,924	\$ 955,340,316	\$ 757,081,065	28,284	9,051	\$ 36,860,865
MARSHALL	17,564	\$ 905,796,636	\$ 728,211,671	32,515	11,537	\$ 33,267,243
MILLS	6,358	\$ 408,692,161	\$ 324,336,315	12,149	3,962	\$ 11,044,074

(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	4,874	\$ 249,479,981	\$ 211,187,115	9,391	2,832	\$ 8,641,786
MONONA	3,933	\$ 198,330,536	\$ 167,364,280	7,497	2,109	\$ 7,709,581
MONROE	3,296	\$ 171,372,764	\$ 143,872,503	6,210	1,946	\$ 6,696,255
MONTGOMERY	4,625	\$ 223,385,060	\$ 184,019,126	8,785	2,536	\$ 8,194,099
MUSCATINE	20,416	\$ 1,098,678,465	\$ 888,646,761	36,495	12,199	\$ 42,025,637
O'BRIEN	6,595	\$ 360,403,485	\$ 301,528,004	12,659	3,711	\$ 13,490,923
OSCEOLA	2,822	\$ 130,157,569	\$ 117,733,650	5,404	1,639	\$ 4,977,538
PAGE	6,358	\$ 302,779,700	\$ 248,863,188	12,047	3,403	\$ 10,903,944
PALO ALTO	4,123	\$ 200,460,712	\$ 172,951,345	7,809	2,247	\$ 7,774,763
PLYMOUTH	11,932	\$ 744,837,161	\$ 614,199,193	22,210	7,280	\$ 30,101,693
POCAHONTAS	3,116	\$ 154,648,881	\$ 134,043,224	6,143	1,633	\$ 6,077,337
POLK	233,994	\$ 16,844,747,936	\$ 12,947,655,525	399,922	139,112	\$ 668,518,489
POTTAWATTAMIE	42,783	\$ 2,361,014,547	\$ 1,848,339,103	76,405	25,298	\$ 56,889,580
POWESHIEK	8,393	\$ 465,008,530	\$ 378,866,308	15,892	4,213	\$ 18,278,472
RINGGOLD	1,969	\$ 79,488,655	\$ 73,973,978	3,958	1,185	\$ 2,198,380
SAC	4,735	\$ 247,574,782	\$ 211,290,210	9,162	2,457	\$ 10,123,960
SCOTT	81,838	\$ 5,521,140,095	\$ 4,327,004,039	146,284	46,974	\$ 212,816,679
SHELBY	5,578	\$ 320,701,870	\$ 264,316,923	10,737	3,005	\$ 11,836,811
SIoux	14,675	\$ 993,524,570	\$ 806,915,071	28,055	11,286	\$ 36,345,816
STORY	39,811	\$ 2,559,010,410	\$ 1,994,311,127	68,233	17,999	\$ 100,655,554
TAMA	7,574	\$ 442,277,275	\$ 337,486,151	14,332	4,399	\$ 13,970,342
TAYLOR	2,632	\$ 104,548,476	\$ 95,678,491	5,100	1,486	\$ 4,110,990

(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	5,525	\$ 239,376,088	\$ 202,506,429	10,311	3,102	\$ 8,902,862
VAN BUREN	3,041	\$ 145,170,002	\$ 121,513,262	5,928	1,895	\$ 5,015,238
WAPELLO	15,407	\$ 698,456,779	\$ 577,134,824	27,821	9,429	\$ 25,559,678
WARREN	23,314	\$ 1,650,147,503	\$ 1,288,645,739	43,401	14,467	\$ 66,167,516
WASHINGTON	10,211	\$ 554,983,801	\$ 454,440,339	19,363	6,400	\$ 20,709,756
WAYNE	2,640	\$ 101,096,779	\$ 94,062,155	5,105	1,951	\$ 3,936,819
WEBSTER	16,142	\$ 854,653,066	\$ 692,827,019	29,053	8,820	\$ 32,297,420
WINNEBAGO	5,039	\$ 239,863,057	\$ 199,275,273	9,567	2,600	\$ 8,684,217
WINNESHIEK	9,077	\$ 471,234,463	\$ 408,202,613	17,532	4,318	\$ 18,524,650
WOODBURY	48,218	\$ 2,525,788,957	\$ 2,014,919,109	83,447	30,961	\$ 84,601,926
WORTH	3,479	\$ 173,582,730	\$ 142,133,894	6,614	1,813	\$ 5,879,921
WRIGHT	5,646	\$ 268,590,383	\$ 223,945,159	10,782	3,407	\$ 10,052,999
Total	1,643,936	\$ 162,704,889,433	\$ 122,762,723,917	2,982,845	944,312	\$ 3,630,043,740

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	8,825	\$ (2,377,590,567)	\$ 336,014,646	\$ 361,795,794	\$ 915,887	\$ (5,849,333)
\$ 1 - \$ 2,999	920	\$ 1,452,522	\$ 1,864,710	\$ 11,847,730	\$ 124,252	\$ (15,101)
\$ 3,000 - \$ 4,999	804	\$ 3,249,981	\$ 1,093,267	\$ 8,821,999	\$ 651,280	\$ (221,333)
\$ 5,000 - \$ 9,999	2,937	\$ 22,925,175	\$ 4,239,241	\$ 31,397,398	\$ 4,884,964	\$ (78,913)
\$ 10,000 - \$ 19,999	23,500	\$ 375,114,514	\$ 46,190,047	\$ 224,344,148	\$ 161,018,650	\$ 940,459
\$ 20,000 - \$ 29,999	37,399	\$ 942,921,615	\$ 101,109,279	\$ 360,877,377	\$ 536,834,154	\$ 10,374,208
\$ 30,000 - \$ 39,999	46,286	\$ 1,627,030,285	\$ 154,769,473	\$ 428,878,989	\$ 1,081,487,617	\$ 32,658,264
\$ 40,000 - \$ 49,999	51,198	\$ 2,305,809,457	\$ 209,604,032	\$ 463,771,479	\$ 1,652,995,709	\$ 59,262,540
\$ 50,000 - \$ 59,999	51,035	\$ 2,803,956,169	\$ 257,921,879	\$ 474,426,264	\$ 2,084,733,439	\$ 80,345,447
\$ 60,000 - \$ 74,999	70,695	\$ 4,764,147,127	\$ 435,416,379	\$ 705,772,744	\$ 3,633,625,126	\$ 147,806,226
\$ 75,000 - \$ 99,999	103,530	\$ 9,022,509,538	\$ 801,645,954	\$ 1,130,112,075	\$ 7,088,493,796	\$ 305,380,920
\$ 100,000 - \$ 124,999	80,608	\$ 9,006,551,751	\$ 864,035,115	\$ 1,010,596,146	\$ 7,128,684,903	\$ 324,882,292
\$ 125,000 - \$ 149,999	52,358	\$ 7,148,961,107	\$ 800,944,080	\$ 767,730,695	\$ 5,572,871,915	\$ 265,089,995
\$ 150,000 - \$ 199,999	52,450	\$ 8,989,155,252	\$ 1,189,317,118	\$ 952,651,231	\$ 6,840,449,291	\$ 337,568,463
\$ 200,000 - \$ 249,999	23,116	\$ 5,131,875,100	\$ 774,362,600	\$ 536,102,952	\$ 3,811,980,765	\$ 191,936,689
\$ 250,000 - \$ 499,999	32,727	\$ 11,070,726,470	\$ 1,946,781,126	\$ 1,159,131,412	\$ 7,981,723,923	\$ 381,152,891
\$ 500,000 - \$ 999,999	12,341	\$ 8,471,097,316	\$ 1,827,866,788	\$ 937,851,576	\$ 5,736,453,214	\$ 219,264,009
\$1,000,000 and Over	10,070	\$ 60,904,126,641	\$ 11,618,151,277	\$ 9,591,970,681	\$ 39,877,647,279	\$ 321,315,628
Total	660,799	\$ 130,214,019,453	\$ 21,371,327,011	\$ 19,158,080,690	\$ 93,195,576,164	\$ 2,671,813,351

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	39,789	\$ (2,432,427,540)	\$ 14,734,596	\$ 132,315,023	\$ 6,527,914	\$ (1,567,550)
\$ 1 - \$ 2,999	51,070	\$ 82,814,339	\$ 1,219,248	\$ 78,419,265	\$ 8,782,171	\$ (655,316)
\$ 3,000 - \$ 4,999	43,715	\$ 175,435,701	\$ 1,321,055	\$ 104,333,549	\$ 73,068,932	\$ (1,092,983)
\$ 5,000 - \$ 9,999	111,057	\$ 828,800,709	\$ 14,416,344	\$ 292,999,058	\$ 527,387,253	\$ (4,814,538)
\$ 10,000 - \$ 19,999	178,561	\$ 2,624,275,691	\$ 90,001,622	\$ 527,591,988	\$ 2,012,759,158	\$ 6,217,653
\$ 20,000 - \$ 29,999	147,406	\$ 3,676,041,854	\$ 121,013,188	\$ 460,306,269	\$ 3,095,929,831	\$ 65,842,732
\$ 30,000 - \$ 39,999	125,724	\$ 4,373,701,888	\$ 266,154,228	\$ 398,446,338	\$ 3,708,085,387	\$ 123,620,926
\$ 40,000 - \$ 49,999	89,607	\$ 4,001,615,942	\$ 273,029,986	\$ 291,785,568	\$ 3,435,175,942	\$ 135,886,036
\$ 50,000 - \$ 59,999	58,649	\$ 3,205,725,833	\$ 237,468,167	\$ 201,349,792	\$ 2,762,732,947	\$ 116,716,611
\$ 60,000 - \$ 74,999	54,385	\$ 3,633,772,455	\$ 286,200,820	\$ 200,822,655	\$ 3,140,638,316	\$ 136,268,379
\$ 75,000 - \$ 99,999	46,494	\$ 3,987,871,851	\$ 332,868,194	\$ 182,804,146	\$ 3,463,228,143	\$ 154,884,662
\$ 100,000 - \$ 124,999	18,775	\$ 2,072,612,686	\$ 195,348,813	\$ 75,810,642	\$ 1,794,839,274	\$ 84,051,307
\$ 125,000 - \$ 149,999	7,460	\$ 1,012,198,408	\$ 107,977,771	\$ 30,369,967	\$ 868,878,290	\$ 41,986,988
\$ 150,000 - \$ 199,999	5,433	\$ 923,311,546	\$ 107,111,051	\$ 21,970,138	\$ 787,692,621	\$ 38,792,551
\$ 200,000 - \$ 249,999	1,867	\$ 413,646,996	\$ 49,726,159	\$ 7,565,055	\$ 352,768,001	\$ 17,215,967
\$ 250,000 - \$ 499,999	2,234	\$ 741,059,385	\$ 93,707,799	\$ 9,107,047	\$ 631,697,795	\$ 28,953,610
\$ 500,000 - \$ 999,999	588	\$ 392,528,711	\$ 65,021,535	\$ 2,409,436	\$ 334,008,371	\$ 10,304,332
\$1,000,000 and Over	323	\$ 2,777,883,525	\$ 216,573,051	\$ 1,372,913	\$ 2,562,947,407	\$ 5,619,022
Total	983,137	\$ 32,490,869,980	\$ 2,473,893,627	\$ 3,019,778,849	\$ 29,567,147,753	\$ 958,230,389

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	48,614	\$ 11,922	\$ 9,011	\$ 248,539	\$ 141	\$ 41,156
\$ 1 - \$ 2,999	51,990	\$ 539	\$ 1,275	\$ 1,711	\$ -	\$ 64
\$ 3,000 - \$ 4,999	44,519	\$ 162	\$ 1,490	\$ 16,851	\$ 151	\$ 41
\$ 5,000 - \$ 9,999	113,994	\$ 1,581	\$ 11,309	\$ 97,386	\$ 11,878	\$ 214
\$ 10,000 - \$ 19,999	202,061	\$ 52,999	\$ 43,902	\$ 2,158,968	\$ 369,069	\$ 40,683
\$ 20,000 - \$ 29,999	184,805	\$ 250,835	\$ 70,033	\$ 5,840,708	\$ 1,377,445	\$ 182,820
\$ 30,000 - \$ 39,999	172,010	\$ 739,523	\$ 107,217	\$ 9,599,480	\$ 3,018,592	\$ 347,114
\$ 40,000 - \$ 49,999	140,805	\$ 917,516	\$ 130,485	\$ 12,253,081	\$ 4,419,434	\$ 539,736
\$ 50,000 - \$ 59,999	109,684	\$ 951,060	\$ 128,762	\$ 14,446,976	\$ 4,652,461	\$ 627,726
\$ 60,000 - \$ 74,999	125,080	\$ 1,471,297	\$ 176,111	\$ 24,821,829	\$ 7,134,522	\$ 1,056,705
\$ 75,000 - \$ 99,999	150,024	\$ 2,619,996	\$ 283,064	\$ 46,238,580	\$ 11,977,271	\$ 2,179,094
\$ 100,000 - \$ 124,999	99,383	\$ 2,364,196	\$ 184,523	\$ 46,856,218	\$ 11,318,069	\$ 2,202,860
\$ 125,000 - \$ 149,999	59,818	\$ 1,613,437	\$ 91,970	\$ 42,666,680	\$ 9,031,270	\$ 2,020,607
\$ 150,000 - \$ 199,999	57,883	\$ 1,747,447	\$ 51,823	\$ 68,803,739	\$ 10,844,414	\$ 3,568,259
\$ 200,000 - \$ 249,999	24,983	\$ 737,196	\$ 16,197	\$ 53,222,233	\$ 6,376,091	\$ 2,854,315
\$ 250,000 - \$ 499,999	34,961	\$ 986,301	\$ 12,056	\$ 178,662,902	\$ 14,076,088	\$ 10,555,402
\$ 500,000 - \$ 999,999	12,929	\$ 295,854	\$ 1,608	\$ 212,844,916	\$ 11,077,522	\$ 13,083,162
\$1,000,000 and Over	10,393	\$ 97,854	\$ 360	\$ 2,909,812,657	\$ 27,338,992	\$ 70,062,151
Total	1,643,936	\$ 14,859,715	\$ 1,321,196	\$ 3,628,593,454	\$ 123,023,410	\$ 109,362,109

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	48,614	\$ 525,257	\$ 86,991	\$ 17,036	\$ 708,322	\$ 6,325,104
\$ 1 - \$ 2,999	51,990	\$ 36,661	\$ 58,105	\$ 19,371	\$ 541,317	\$ 21,195
\$ 3,000 - \$ 4,999	44,519	\$ 29,337	\$ 65,454	\$ 13,197	\$ 973,642	\$ 235,544
\$ 5,000 - \$ 9,999	113,994	\$ 71,747	\$ 279,371	\$ 52,366	\$ 5,685,798	\$ 133,044
\$ 10,000 - \$ 19,999	202,061	\$ 202,190	\$ 1,158,819	\$ 139,806	\$ 23,832,028	\$ 170,628
\$ 20,000 - \$ 29,999	184,805	\$ 201,465	\$ 1,729,020	\$ 150,816	\$ 21,897,953	\$ 411,150
\$ 30,000 - \$ 39,999	172,010	\$ 194,689	\$ 1,677,173	\$ 140,541	\$ 11,631,682	\$ 217,965
\$ 40,000 - \$ 49,999	140,805	\$ 157,389	\$ 422,019	\$ 85,265	\$ 3,107,922	\$ 433,123
\$ 50,000 - \$ 59,999	109,684	\$ 162,056	\$ -	\$ -	\$ 253,743	\$ 454,656
\$ 60,000 - \$ 74,999	125,080	\$ 222,051	\$ -	\$ -	\$ -	\$ 544,241
\$ 75,000 - \$ 99,999	150,024	\$ 250,483	\$ -	\$ -	\$ -	\$ 1,020,687
\$ 100,000 - \$ 124,999	99,383	\$ 192,528	\$ -	\$ -	\$ -	\$ 987,504
\$ 125,000 - \$ 149,999	59,818	\$ 119,026	\$ -	\$ -	\$ -	\$ 844,850
\$ 150,000 - \$ 199,999	57,883	\$ 136,389	\$ -	\$ -	\$ -	\$ 1,207,205
\$ 200,000 - \$ 249,999	24,983	\$ 92,604	\$ -	\$ -	\$ -	\$ 953,538
\$ 250,000 - \$ 499,999	34,961	\$ 155,564	\$ -	\$ -	\$ -	\$ 5,613,593
\$ 500,000 - \$ 999,999	12,929	\$ 81,716	\$ -	\$ -	\$ -	\$ 2,747,543
\$1,000,000 and Over	10,393	\$ 188,987	\$ -	\$ -	\$ -	\$ 12,282,466
Total	1,643,936	\$ 3,020,139	\$ 5,476,952	\$ 618,398	\$ 68,632,407	\$ 34,604,036

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

2019 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	105,821	\$ (2,906,584,449)	\$ 1,933,935,909	\$ -	235,036	22,916	\$ (10,070,437)
\$ 1 - \$ 1,638	37,497	\$ 173,335,093	\$ 14,361,304	\$ 31,246,421	58,524	5,888	\$ (1,238,420)
\$ 1,638 - \$ 3,276	42,038	\$ 264,737,904	\$ 18,162,744	\$ 104,060,893	64,753	6,652	\$ (1,771,500)
\$ 3,276 - \$ 6,552	87,086	\$ 786,715,670	\$ 45,941,026	\$ 429,334,791	140,841	18,324	\$ (5,792,027)
\$ 6,552 - \$14,742	194,868	\$ 3,011,402,695	\$ 202,783,585	\$ 2,042,374,183	328,456	62,387	\$ 4,685,355
\$ 14,742 - \$24,570	203,563	\$ 5,276,059,666	\$ 377,603,458	\$ 3,996,406,073	339,792	85,712	\$ 85,091,519
\$ 24,570 - \$32,760	160,876	\$ 5,794,700,430	\$ 430,998,558	\$ 4,600,841,977	260,586	73,621	\$ 150,229,730
\$ 32,760 - \$49,140	246,558	\$ 12,326,240,950	\$ 1,015,107,377	\$ 9,947,268,464	409,900	126,863	\$ 391,743,823
\$ 49,140 - \$73,710	216,949	\$ 16,212,056,199	\$ 1,439,864,142	\$ 13,092,426,410	410,120	161,503	\$ 556,797,241
\$ 73,710 and Over	348,680	\$ 121,766,225,275	\$18,366,462,535	\$ 88,518,764,705	734,837	380,446	\$ 2,460,368,456
Total	1,643,936	\$ 162,704,889,433	\$23,845,220,638	\$ 122,762,723,917	2,982,845	944,312	\$ 3,630,043,740

TABLE 15-A
TOTAL PAY RETURNS BY TAXABLE INCOME

2019 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	106	\$ 51,584,177	\$ 57,151,623	\$ -	217	56	\$ 404,624
\$ 1 - \$ 1,638	5	\$ 646,333	\$ 398,335	\$ 3,683	13	1	\$ 3,131
\$ 1,638 - \$ 3,276	13	\$ 369,112	\$ 174,828	\$ 30,514	31	-	\$ 3,801
\$ 3,276 - \$ 6,552	18,864	\$ 173,571,359	\$ 13,246,118	\$ 103,346,153	20,559	32	\$ 466,931
\$ 6,552 - \$14,742	124,547	\$ 1,980,085,981	\$ 174,257,602	\$ 1,336,337,760	177,269	4,363	\$ 23,511,249
\$ 14,742 - \$24,570	168,670	\$ 4,440,043,234	\$ 361,771,257	\$ 3,351,675,093	266,223	34,314	\$ 93,221,938
\$ 24,570 - \$32,760	155,213	\$ 5,591,576,500	\$ 419,391,388	\$ 4,442,771,086	249,464	66,893	\$ 150,839,683
\$ 32,760 - \$49,140	240,699	\$ 12,023,876,667	\$ 982,462,747	\$ 9,710,860,661	399,183	123,940	\$ 392,240,666
\$ 49,140 - \$73,710	211,503	\$ 15,774,922,010	\$ 1,392,595,370	\$ 12,765,214,046	399,453	158,412	\$ 557,452,521
\$ 73,710 and Over	332,278	\$ 92,628,836,123	\$ 14,138,144,121	\$ 67,849,153,584	698,099	365,718	\$ 2,474,145,135
Total	1,251,898	\$ 132,665,511,496	\$ 17,539,593,389	\$ 99,559,392,580	2,210,511	753,729	\$ 3,692,289,679

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

2019 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	105,715	\$ (2,958,168,626)	\$ 1,876,784,286	\$ -	234,819	22,860	\$ (10,475,061)
\$ 1 - \$ 1,638	37,492	\$ 172,688,760	\$ 13,962,969	\$ 31,242,738	58,511	5,887	\$ (1,241,551)
\$ 1,638 - \$ 3,276	42,025	\$ 264,368,792	\$ 17,987,916	\$ 104,030,379	64,722	6,652	\$ (1,775,301)
\$ 3,276 - \$ 6,552	68,222	\$ 613,144,311	\$ 32,694,908	\$ 325,988,638	120,282	18,292	\$ (6,258,958)
\$ 6,552 - \$14,742	70,321	\$ 1,031,316,714	\$ 28,525,983	\$ 706,036,423	151,187	58,024	\$ (18,825,894)
\$ 14,742 - \$24,570	34,893	\$ 836,016,432	\$ 15,832,201	\$ 644,730,980	73,569	51,398	\$ (8,130,419)
\$ 24,570 - \$32,760	5,663	\$ 203,123,930	\$ 11,607,170	\$ 158,070,891	11,122	6,728	\$ (609,953)
\$ 32,760 - \$49,140	5,859	\$ 302,364,283	\$ 32,644,630	\$ 236,407,803	10,717	2,923	\$ (496,843)
\$ 49,140 - \$73,710	5,446	\$ 437,134,189	\$ 47,268,772	\$ 327,212,364	10,667	3,091	\$ (655,280)
\$ 73,710 and Over	16,402	\$ 29,137,389,152	\$ 4,228,318,414	\$ 20,669,611,121	36,738	14,728	\$ (13,776,679)
Total	392,038	\$ 30,039,377,937	\$ 6,305,627,249	\$ 23,203,331,337	772,334	190,583	\$ (62,245,939)

**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	44,432	\$ (2,100,289,296)	\$ 3,303,959	109,148	8,165	\$ (6,189,810)
\$ 1 - \$ 2,999	48,112	\$ 77,831,286	\$ 8,246,247	74,689	5,712	\$ (638,186)
\$ 3,000 - \$ 4,999	40,773	\$ 163,586,165	\$ 67,223,805	60,671	5,457	\$ (1,271,889)
\$ 5,000 - \$ 9,999	103,825	\$ 775,714,458	\$ 484,778,636	160,194	18,808	\$ (4,715,354)
\$ 10,000 - \$ 19,999	184,202	\$ 2,734,423,743	\$ 1,979,225,005	309,945	65,503	\$ 6,397,338
\$ 20,000 - \$ 29,999	168,873	\$ 4,220,913,901	\$ 3,324,066,737	284,717	75,472	\$ 72,681,470
\$ 30,000 - \$ 39,999	157,323	\$ 5,488,182,487	\$ 4,384,516,276	260,785	75,875	\$ 149,553,406
\$ 40,000 - \$ 49,999	128,225	\$ 5,742,881,878	\$ 4,639,631,982	216,596	65,484	\$ 187,213,054
\$ 50,000 - \$ 59,999	98,951	\$ 5,420,698,535	\$ 4,380,937,418	175,351	57,132	\$ 188,981,341
\$ 60,000 - \$ 74,999	111,500	\$ 7,483,282,394	\$ 6,053,864,125	211,400	78,343	\$ 271,975,114
\$ 75,000 - \$ 99,999	132,295	\$ 11,472,257,401	\$ 9,346,458,402	267,332	117,010	\$ 441,187,674
\$ 100,000 - \$ 124,999	86,780	\$ 9,670,943,723	\$ 7,833,935,851	180,113	90,683	\$ 392,438,284
\$ 125,000 - \$ 149,999	51,209	\$ 6,983,224,433	\$ 5,551,069,749	107,718	57,462	\$ 294,356,421
\$ 150,000 - \$ 199,999	47,481	\$ 8,119,487,937	\$ 6,308,001,949	101,085	54,942	\$ 358,813,176
\$ 200,000 - \$ 249,999	19,290	\$ 4,276,160,243	\$ 3,252,226,064	42,033	21,889	\$ 198,631,245
\$ 250,000 - \$ 499,999	23,595	\$ 7,859,856,495	\$ 5,853,136,573	52,378	25,999	\$ 383,534,345
\$ 500,000 - \$ 999,999	6,391	\$ 4,308,223,877	\$ 3,045,524,315	14,419	6,791	\$ 208,555,773
\$1,000,000 and Over	2,664	\$ 6,718,306,368	\$ 4,551,144,306	6,282	2,409	\$ 259,229,094
Total	1,455,921	\$ 89,415,686,028	\$ 71,067,291,399	2,634,856	833,136	\$ 3,400,732,496

**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	76	\$ (40,003,467)	\$ 345,280	171	33	\$ 235,013
\$ 1 - \$ 2,999	18	\$ 28,580	\$ 85,499	62	-	\$ 6,066
\$ 3,000 - \$ 4,999	33	\$ 137,837	\$ 206,074	104	4	\$ 2,783
\$ 5,000 - \$ 9,999	25,755	\$ 217,621,695	\$ 158,602,781	26,069	81	\$ 1,062,661
\$ 10,000 - \$ 19,999	109,592	\$ 1,655,048,781	\$ 1,294,816,664	134,843	3,669	\$ 27,295,649
\$ 20,000 - \$ 29,999	136,851	\$ 3,456,410,316	\$ 2,749,730,331	211,547	29,055	\$ 80,298,922
\$ 30,000 - \$ 39,999	151,664	\$ 5,296,548,470	\$ 4,294,788,461	247,606	69,523	\$ 150,215,777
\$ 40,000 - \$ 49,999	125,816	\$ 5,635,186,687	\$ 4,597,671,998	211,189	64,596	\$ 187,358,536
\$ 50,000 - \$ 59,999	97,272	\$ 5,328,795,596	\$ 4,337,634,944	171,777	56,668	\$ 189,284,922
\$ 60,000 - \$ 74,999	109,744	\$ 7,365,598,449	\$ 5,993,788,443	207,715	77,699	\$ 272,240,147
\$ 75,000 - \$ 99,999	130,882	\$ 11,350,990,181	\$ 9,278,225,059	264,202	116,336	\$ 441,377,088
\$ 100,000 - \$ 124,999	85,959	\$ 9,579,280,807	\$ 7,778,048,590	178,168	90,210	\$ 392,895,688
\$ 125,000 - \$ 149,999	50,701	\$ 6,913,693,219	\$ 5,506,832,472	106,534	57,114	\$ 294,679,631
\$ 150,000 - \$ 199,999	46,938	\$ 8,025,991,461	\$ 6,249,428,530	99,839	54,463	\$ 359,363,567
\$ 200,000 - \$ 249,999	19,003	\$ 4,212,502,013	\$ 3,210,895,811	41,351	21,645	\$ 199,012,768
\$ 250,000 - \$ 499,999	23,102	\$ 7,689,547,953	\$ 5,749,447,592	51,212	25,591	\$ 386,826,906
\$ 500,000 - \$ 999,999	6,177	\$ 4,160,859,414	\$ 2,961,723,681	13,886	6,637	\$ 209,375,416
\$1,000,000 and Over	2,511	\$ 6,223,975,977	\$ 4,273,190,236	5,908	2,311	\$ 263,818,001
Total	1,122,094	\$ 87,072,213,969	\$ 68,435,462,446	1,972,183	675,635	\$ 3,455,349,541

**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	44,356	\$ (2,060,285,829)	\$ 2,958,679	108,977	8,132	\$ (6,424,823)
\$ 1 - \$ 2,999	48,094	\$ 77,802,706	\$ 8,160,748	74,627	5,712	\$ (644,252)
\$ 3,000 - \$ 4,999	40,740	\$ 163,448,328	\$ 67,017,731	60,567	5,453	\$ (1,274,672)
\$ 5,000 - \$ 9,999	78,070	\$ 558,092,763	\$ 326,175,855	134,125	18,727	\$ (5,778,015)
\$ 10,000 - \$ 19,999	74,610	\$ 1,079,374,962	\$ 684,408,341	175,102	61,834	\$ (20,898,311)
\$ 20,000 - \$ 29,999	32,022	\$ 764,503,585	\$ 574,336,406	73,170	46,417	\$ (7,617,452)
\$ 30,000 - \$ 39,999	5,659	\$ 191,634,017	\$ 89,727,815	13,179	6,352	\$ (662,371)
\$ 40,000 - \$ 49,999	2,409	\$ 107,695,191	\$ 41,959,984	5,407	888	\$ (145,482)
\$ 50,000 - \$ 59,999	1,679	\$ 91,902,939	\$ 43,302,474	3,574	464	\$ (303,581)
\$ 60,000 - \$ 74,999	1,756	\$ 117,683,945	\$ 60,075,682	3,685	644	\$ (265,033)
\$ 75,000 - \$ 99,999	1,413	\$ 121,267,220	\$ 68,233,343	3,130	674	\$ (189,414)
\$ 100,000 - \$ 124,999	821	\$ 91,662,916	\$ 55,887,261	1,945	473	\$ (457,404)
\$ 125,000 - \$ 149,999	508	\$ 69,531,214	\$ 44,237,277	1,184	348	\$ (323,210)
\$ 150,000 - \$ 199,999	543	\$ 93,496,476	\$ 58,573,419	1,246	479	\$ (550,391)
\$ 200,000 - \$ 249,999	287	\$ 63,658,230	\$ 41,330,253	682	244	\$ (381,523)
\$ 250,000 - \$ 499,999	493	\$ 170,308,542	\$ 103,688,981	1,166	408	\$ (3,292,561)
\$ 500,000 - \$ 999,999	214	\$ 147,364,463	\$ 83,800,634	533	154	\$ (819,643)
\$1,000,000 and Over	153	\$ 494,330,391	\$ 277,954,070	374	98	\$ (4,588,907)
Total	333,827	\$ 2,343,472,059	\$ 2,631,828,953	662,673	157,501	\$ (54,617,045)

**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	25,156	\$ 205,299,939	\$ 154,556,958	25,226	41	\$ 1,068,195
\$ 10,000 - \$ 19,999	100,158	\$ 1,496,311,671	\$ 1,187,684,496	109,130	2,327	\$ 25,710,830
\$ 20,000 - \$ 29,999	112,095	\$ 2,826,687,855	\$ 2,308,211,332	141,831	22,569	\$ 70,373,410
\$ 30,000 - \$ 39,999	115,546	\$ 4,025,209,548	\$ 3,332,144,143	153,553	45,399	\$ 123,252,410
\$ 40,000 - \$ 49,999	85,823	\$ 3,834,607,520	\$ 3,181,609,150	112,474	31,262	\$ 137,723,388
\$ 50,000 - \$ 59,999	56,484	\$ 3,084,618,948	\$ 2,533,199,290	74,187	19,709	\$ 117,836,922
\$ 60,000 - \$ 74,999	46,545	\$ 3,098,391,675	\$ 2,491,632,946	62,118	16,347	\$ 123,903,905
\$ 75,000 - \$ 99,999	30,743	\$ 2,620,686,650	\$ 2,046,857,084	42,031	10,139	\$ 109,857,993
\$ 100,000 - \$ 124,999	11,220	\$ 1,241,025,326	\$ 945,489,288	15,853	3,527	\$ 55,257,216
\$ 125,000 - \$ 149,999	4,889	\$ 665,111,614	\$ 500,800,963	7,179	1,560	\$ 31,022,038
\$ 150,000 - \$ 199,999	4,070	\$ 696,018,962	\$ 518,163,034	6,059	1,199	\$ 33,612,981
\$ 200,000 - \$ 249,999	1,678	\$ 371,884,743	\$ 271,846,476	2,565	433	\$ 18,471,063
\$ 250,000 - \$ 499,999	2,343	\$ 784,117,745	\$ 564,117,964	3,504	613	\$ 39,765,707
\$ 500,000 - \$ 999,999	651	\$ 433,158,799	\$ 298,367,308	974	147	\$ 21,374,546
\$1,000,000 And Over	286	\$ 746,674,823	\$ 514,834,269	431	55	\$ 32,113,259
Total	597,687	\$ 26,129,805,818	\$ 20,849,514,701	757,115	155,327	\$ 941,343,863

**TABLE 5-B
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	22,034	\$ (583,968,276)	\$ 81,346	34,737	1,342	\$ (499,911)
\$ 1 - \$ 2,999	40,747	\$ 67,086,232	\$ 6,888,005	50,180	3,984	\$ (454,166)
\$ 3,000 - \$ 4,999	35,508	\$ 142,385,047	\$ 63,898,712	42,849	4,319	\$ (891,751)
\$ 5,000 - \$ 9,999	64,142	\$ 453,102,432	\$ 286,854,474	86,676	15,187	\$ (4,961,889)
\$ 10,000 - \$ 19,999	50,239	\$ 729,134,874	\$ 501,392,267	95,154	49,727	\$ (17,544,127)
\$ 20,000 - \$ 29,999	19,820	\$ 467,088,980	\$ 389,872,832	38,230	31,895	\$ (5,207,429)
\$ 30,000 - \$ 39,999	2,574	\$ 87,685,929	\$ 38,944,539	4,562	1,977	\$ (216,559)
\$ 40,000 - \$ 49,999	1,369	\$ 61,402,858	\$ 25,321,037	2,212	244	\$ (34,849)
\$ 50,000 - \$ 59,999	1,001	\$ 54,800,701	\$ 27,716,648	1,501	132	\$ (22,035)
\$ 60,000 - \$ 74,999	981	\$ 65,437,343	\$ 33,946,060	1,451	144	\$ (67,569)
\$ 75,000 - \$ 99,999	628	\$ 53,541,506	\$ 30,235,294	926	125	\$ (16,532)
\$ 100,000 - \$ 124,999	252	\$ 27,944,056	\$ 16,128,392	390	51	\$ (27,635)
\$ 125,000 - \$ 149,999	133	\$ 18,189,161	\$ 10,219,599	212	32	\$ (9,543)
\$ 150,000 - \$ 199,999	108	\$ 18,560,601	\$ 9,504,764	171	34	\$ (89,689)
\$ 200,000 - \$ 249,999	58	\$ 12,884,402	\$ 7,990,055	99	15	\$ (151,763)
\$ 250,000 - \$ 499,999	72	\$ 25,209,651	\$ 13,281,790	111	11	\$ (191,772)
\$ 500,000 - \$ 999,999	33	\$ 22,391,341	\$ 10,475,434	51	7	\$ (17,980)
\$1,000,000 and Over	28	\$ 44,040,273	\$ 25,281,671	40	5	\$ (79,259)
Total	239,727	\$ 1,766,917,111	\$ 1,498,032,919	359,552	109,231	\$ (30,484,458)

**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	48	\$ (31,736,073)	\$ 121,469	125	26	\$ 185,448
\$ 10,000 - \$ 19,999	4,502	\$ 78,213,316	\$ 48,199,739	14,162	567	\$ 613,552
\$ 20,000 - \$ 29,999	12,291	\$ 312,144,849	\$ 212,595,105	35,965	3,901	\$ 4,714,108
\$ 30,000 - \$ 39,999	16,754	\$ 587,508,227	\$ 444,018,154	43,791	14,993	\$ 12,672,441
\$ 40,000 - \$ 49,999	15,380	\$ 690,017,688	\$ 542,239,222	38,027	16,270	\$ 20,691,171
\$ 50,000 - \$ 59,999	12,375	\$ 678,074,821	\$ 540,879,033	29,956	13,801	\$ 23,762,786
\$ 60,000 - \$ 74,999	13,178	\$ 882,446,931	\$ 709,988,572	31,232	14,823	\$ 34,042,976
\$ 75,000 - \$ 99,999	13,661	\$ 1,178,749,677	\$ 947,453,269	31,767	16,486	\$ 49,515,989
\$ 100,000 - \$ 124,999	7,374	\$ 819,933,735	\$ 647,854,153	17,005	9,009	\$ 36,293,692
\$ 125,000 - \$ 149,999	4,083	\$ 556,738,416	\$ 430,757,760	9,500	5,079	\$ 25,359,706
\$ 150,000 - \$ 199,999	3,933	\$ 674,375,093	\$ 510,585,744	9,229	4,944	\$ 31,396,409
\$ 200,000 - \$ 249,999	2,010	\$ 447,217,572	\$ 331,533,972	4,743	2,585	\$ 21,085,902
\$ 250,000 - \$ 499,999	3,219	\$ 1,098,538,893	\$ 803,459,228	7,620	4,367	\$ 54,179,392
\$ 500,000 - \$ 999,999	1,228	\$ 836,104,251	\$ 583,508,677	2,841	1,759	\$ 40,903,091
\$1,000,000 And Over	669	\$ 1,915,549,180	\$ 1,312,826,280	1,627	796	\$ 74,809,192
Total	110,705	\$ 10,723,876,576	\$ 8,066,020,377	277,590	109,406	\$ 430,225,855

**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	20,068	\$ (1,379,976,766)	\$ 201,674	67,931	6,439	\$ (5,467,693)
\$ 1 - \$ 2,999	5,926	\$ 8,697,003	\$ 40,409	20,500	1,469	\$ (171,377)
\$ 3,000 - \$ 4,999	4,204	\$ 16,932,576	\$ 540,131	14,727	942	\$ (359,266)
\$ 5,000 - \$ 9,999	11,291	\$ 85,341,556	\$ 25,411,914	38,720	3,079	\$ (742,656)
\$ 10,000 - \$ 19,999	19,828	\$ 283,880,295	\$ 143,821,625	64,751	10,176	\$ (2,820,863)
\$ 20,000 - \$ 29,999	9,022	\$ 219,087,111	\$ 133,063,941	26,350	10,387	\$ (1,620,369)
\$ 30,000 - \$ 39,999	1,851	\$ 62,484,238	\$ 25,316,359	5,564	2,138	\$ (230,775)
\$ 40,000 - \$ 49,999	708	\$ 31,537,330	\$ 9,207,211	2,281	365	\$ (64,647)
\$ 50,000 - \$ 59,999	448	\$ 24,474,384	\$ 8,541,177	1,442	208	\$ (242,913)
\$ 60,000 - \$ 74,999	500	\$ 33,703,630	\$ 14,139,476	1,542	295	\$ (55,016)
\$ 75,000 - \$ 99,999	485	\$ 41,778,171	\$ 19,990,270	1,453	315	\$ (93,090)
\$ 100,000 - \$ 124,999	339	\$ 37,943,817	\$ 20,878,457	990	207	\$ (190,826)
\$ 125,000 - \$ 149,999	196	\$ 26,839,460	\$ 15,667,499	542	144	\$ (163,813)
\$ 150,000 - \$ 199,999	256	\$ 44,320,057	\$ 26,423,503	649	238	\$ (287,929)
\$ 200,000 - \$ 249,999	152	\$ 33,751,222	\$ 20,270,997	398	138	\$ (13,052)
\$ 250,000 - \$ 499,999	295	\$ 102,571,381	\$ 59,151,492	740	294	\$ (2,179,892)
\$ 500,000 - \$ 999,999	132	\$ 91,522,795	\$ 49,856,388	357	117	\$ (68,557)
\$1,000,000 and Over	93	\$ 319,785,422	\$ 174,358,541	254	69	\$ (1,008,772)
Total	75,794	\$ 84,673,682	\$ 746,881,064	249,191	37,020	\$ (15,781,506)

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	20	\$ (998,377)	\$ 290,044	55	6	\$ 20,476
\$ 1 - \$ 2,999	14	\$ 23,128	\$ 85,499	52	-	\$ 381
\$ 3,000 - \$ 4,999	29	\$ 120,419	\$ 185,547	100	4	\$ 836
\$ 5,000 - \$ 9,999	615	\$ 5,075,609	\$ 4,000,117	848	41	\$ 31,187
\$ 10,000 - \$ 19,999	4,932	\$ 80,523,794	\$ 58,932,429	11,551	775	\$ 971,267
\$ 20,000 - \$ 29,999	12,465	\$ 317,577,612	\$ 228,923,894	33,751	2,585	\$ 5,211,404
\$ 30,000 - \$ 39,999	19,364	\$ 683,830,695	\$ 518,626,164	50,262	9,131	\$ 14,290,926
\$ 40,000 - \$ 49,999	24,613	\$ 1,110,561,479	\$ 873,823,626	60,688	17,064	\$ 28,943,977
\$ 50,000 - \$ 59,999	28,413	\$ 1,566,101,827	\$ 1,263,556,621	67,634	23,158	\$ 47,685,214
\$ 60,000 - \$ 74,999	50,021	\$ 3,384,759,843	\$ 2,792,166,925	114,365	46,529	\$ 114,293,266
\$ 75,000 - \$ 99,999	86,478	\$ 7,551,553,854	\$ 6,283,914,706	190,404	89,711	\$ 282,003,106
\$ 100,000 - \$ 124,999	67,365	\$ 7,518,321,746	\$ 6,184,705,149	145,310	77,674	\$ 301,344,780
\$ 125,000 - \$ 149,999	41,729	\$ 5,691,843,189	\$ 4,575,273,749	89,855	50,475	\$ 238,297,887
\$ 150,000 - \$ 199,999	38,935	\$ 6,655,597,406	\$ 5,220,679,752	84,551	48,320	\$ 294,354,177
\$ 200,000 - \$ 249,999	15,315	\$ 3,393,399,698	\$ 2,607,515,363	34,043	18,627	\$ 159,455,803
\$ 250,000 - \$ 499,999	17,540	\$ 5,806,891,315	\$ 4,381,870,400	40,088	20,611	\$ 292,881,807
\$ 500,000 - \$ 999,999	4,298	\$ 2,891,596,364	\$ 2,079,847,696	10,071	4,731	\$ 147,097,779
\$1,000,000 and Over	1,556	\$ 3,561,751,974	\$ 2,445,529,687	3,850	1,460	\$ 156,895,550
Total	413,702	\$ 50,218,531,575	\$ 39,519,927,368	937,478	410,902	\$ 2,083,779,823

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	2,254	\$ (96,340,787)	\$ 2,675,659	6,309	351	\$ (457,219)
\$ 1 - \$ 2,999	1,421	\$ 2,019,471	\$ 1,232,334	3,947	259	\$ (18,709)
\$ 3,000 - \$ 4,999	1,028	\$ 4,130,705	\$ 2,578,888	2,991	192	\$ (23,655)
\$ 5,000 - \$ 9,999	2,637	\$ 19,648,775	\$ 13,909,467	8,729	461	\$ (73,470)
\$ 10,000 - \$ 19,999	4,543	\$ 66,359,793	\$ 39,194,449	15,197	1,931	\$ (533,321)
\$ 20,000 - \$ 29,999	3,180	\$ 78,327,494	\$ 51,399,633	8,590	4,135	\$ (789,654)
\$ 30,000 - \$ 39,999	1,234	\$ 41,463,850	\$ 25,466,917	3,053	2,237	\$ (215,037)
\$ 40,000 - \$ 49,999	332	\$ 14,755,003	\$ 7,431,736	914	279	\$ (45,986)
\$ 50,000 - \$ 59,999	230	\$ 12,627,854	\$ 7,044,649	631	124	\$ (38,633)
\$ 60,000 - \$ 74,999	275	\$ 18,542,972	\$ 11,990,146	692	205	\$ (142,448)
\$ 75,000 - \$ 99,999	300	\$ 25,947,543	\$ 18,007,779	751	234	\$ (79,792)
\$ 100,000 - \$ 124,999	230	\$ 25,775,043	\$ 18,880,412	565	215	\$ (238,943)
\$ 125,000 - \$ 149,999	179	\$ 24,502,593	\$ 18,350,179	430	172	\$ (149,854)
\$ 150,000 - \$ 199,999	179	\$ 30,615,818	\$ 22,645,152	426	207	\$ (172,773)
\$ 200,000 - \$ 249,999	77	\$ 17,022,606	\$ 13,069,201	185	91	\$ (216,708)
\$ 250,000 - \$ 499,999	126	\$ 42,527,510	\$ 31,255,699	315	103	\$ (920,897)
\$ 500,000 - \$ 999,999	49	\$ 33,450,327	\$ 23,468,812	125	30	\$ (733,106)
\$1,000,000 and Over	32	\$ 130,504,696	\$ 78,313,858	80	24	\$ (3,500,876)
Total	18,306	\$ 491,881,266	\$ 386,914,970	53,930	11,250	\$ (8,351,081)

**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	3,868	\$ 178,918,773	\$ 151,174,756	7,296	2,029	\$ 6,229,570
ADAMS	1,824	\$ 81,224,197	\$ 69,551,606	3,489	1,001	\$ 2,937,331
ALLAMAKEE	6,470	\$ 275,942,584	\$ 243,740,665	12,264	3,686	\$ 9,178,792
APPANOOSE	5,365	\$ 219,855,114	\$ 185,178,700	10,168	3,106	\$ 7,877,886
AUDUBON	2,692	\$ 136,835,640	\$ 117,946,686	5,244	1,344	\$ 4,117,642
BENTON	11,588	\$ 707,654,046	\$ 570,098,996	21,822	6,692	\$ 27,067,242
BLACK HAWK	59,539	\$ 3,382,790,098	\$ 2,648,192,319	106,207	31,637	\$ 127,717,169
BOONE	12,284	\$ 713,591,286	\$ 570,828,857	22,804	6,520	\$ 26,946,807
BREMER	11,005	\$ 696,461,028	\$ 557,545,285	21,616	6,452	\$ 27,469,348
BUCHANAN	9,324	\$ 515,683,600	\$ 433,745,643	17,509	6,105	\$ 19,727,040
BUENA VISTA	9,704	\$ 532,834,458	\$ 437,460,660	17,387	6,746	\$ 18,996,813
BUTLER	6,517	\$ 349,493,494	\$ 291,807,700	12,939	3,752	\$ 14,131,130
CALHOUN	4,335	\$ 214,383,444	\$ 183,227,033	8,464	2,354	\$ 8,584,907
CARROLL	10,013	\$ 571,180,406	\$ 469,576,402	18,811	5,772	\$ 21,343,349
CASS	6,141	\$ 304,673,450	\$ 254,109,255	11,748	3,211	\$ 11,289,703
CEDAR	8,720	\$ 492,468,378	\$ 407,320,810	16,352	4,763	\$ 19,740,831
CERRO GORDO	20,376	\$ 1,189,907,112	\$ 938,844,994	37,610	9,929	\$ 44,649,682
CHEROKEE	5,409	\$ 280,078,758	\$ 237,915,354	10,562	2,810	\$ 10,915,679
CHICKASAW	5,616	\$ 296,490,223	\$ 258,250,723	10,713	3,046	\$ 11,746,014
CLARKE	4,335	\$ 194,539,923	\$ 160,165,713	7,971	2,688	\$ 6,931,435
CLAY	7,852	\$ 432,442,084	\$ 348,124,346	14,706	4,121	\$ 16,135,262
CLAYTON	8,048	\$ 398,384,868	\$ 347,697,083	15,635	4,072	\$ 14,328,718

(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	21,697	\$ 1,082,395,686	\$ 882,071,084	39,824	11,905	\$ 40,838,134
CRAWFORD	7,571	\$ 376,613,235	\$ 315,888,075	14,029	5,214	\$ 14,389,526
DALLAS	40,986	\$ 4,152,797,949	\$ 3,151,769,526	72,725	28,396	\$ 171,976,681
DAVIS	3,575	\$ 166,747,969	\$ 144,165,044	6,949	2,982	\$ 6,475,170
DECATUR	2,974	\$ 134,659,699	\$ 106,365,669	5,739	1,861	\$ 4,054,168
DELAWARE	8,033	\$ 410,805,362	\$ 355,813,426	15,215	4,651	\$ 16,499,886
DES MOINES	19,306	\$ 989,078,799	\$ 795,668,611	35,152	10,235	\$ 36,939,996
DICKINSON	8,971	\$ 578,350,433	\$ 464,161,619	17,730	3,894	\$ 21,859,653
DUBUQUE	47,964	\$ 3,059,684,752	\$ 2,372,310,185	86,423	25,841	\$ 113,765,881
EMMET	4,310	\$ 200,838,201	\$ 166,709,537	8,036	2,275	\$ 6,865,303
FAYETTE	8,653	\$ 377,593,115	\$ 328,478,804	16,420	4,625	\$ 14,449,409
FLOYD	7,069	\$ 341,268,990	\$ 292,358,487	13,403	4,106	\$ 13,301,028
FRANKLIN	4,297	\$ 231,840,030	\$ 190,532,666	8,383	2,522	\$ 8,813,494
FREMONT	3,006	\$ 165,450,519	\$ 136,227,405	5,859	1,701	\$ 5,380,717
GREENE	4,082	\$ 188,432,137	\$ 165,335,272	7,917	2,224	\$ 7,544,772
GRUNDY	5,451	\$ 358,374,270	\$ 285,936,334	10,745	3,131	\$ 14,362,057
GUTHRIE	4,876	\$ 295,404,753	\$ 235,649,241	9,602	2,555	\$ 11,307,264
HAMILTON	6,842	\$ 416,229,149	\$ 358,473,617	12,915	3,847	\$ 15,390,845
HANCOCK	4,926	\$ 256,222,289	\$ 219,019,875	9,563	2,580	\$ 10,094,448
HARDIN	7,810	\$ 378,630,827	\$ 327,558,846	15,002	4,288	\$ 15,065,476
HARRISON	6,485	\$ 353,829,445	\$ 297,630,123	12,118	3,782	\$ 10,400,639
HENRY	8,762	\$ 409,183,293	\$ 338,217,595	16,467	4,977	\$ 15,158,108

(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	4,513	\$ 205,328,939	\$ 174,180,688	8,462	2,617	\$ 6,442,434
HUMBOLDT	4,363	\$ 248,108,529	\$ 203,534,611	8,342	2,577	\$ 9,857,947
IDA	3,269	\$ 205,979,996	\$ 166,906,800	6,243	1,854	\$ 7,887,651
IOWA	7,972	\$ 443,523,979	\$ 363,219,952	14,868	4,450	\$ 17,369,199
JACKSON	9,158	\$ 436,592,483	\$ 373,917,438	17,258	4,808	\$ 17,068,733
JASPER	16,485	\$ 911,523,549	\$ 737,332,669	30,889	9,357	\$ 35,377,559
JEFFERSON	6,938	\$ 327,856,257	\$ 282,066,358	13,359	3,148	\$ 13,075,595
JOHNSON	67,682	\$ 4,872,629,709	\$ 3,783,018,241	113,477	33,910	\$ 196,740,004
JONES	8,762	\$ 466,650,464	\$ 386,055,317	16,946	4,687	\$ 18,051,577
KEOKUK	4,427	\$ 199,440,098	\$ 177,196,942	8,547	2,621	\$ 8,005,751
KOSSUTH	7,235	\$ 429,015,759	\$ 342,925,981	13,955	3,767	\$ 14,524,823
LEE	14,875	\$ 770,274,390	\$ 629,250,896	27,679	8,066	\$ 29,217,978
LINN	108,300	\$ 7,146,449,819	\$ 5,545,674,710	191,018	59,799	\$ 274,368,338
LOUISA	4,936	\$ 248,617,446	\$ 204,487,516	9,069	2,953	\$ 9,300,679
LUCAS	3,869	\$ 173,297,641	\$ 146,718,143	7,281	2,330	\$ 6,714,937
LYON	5,186	\$ 301,629,140	\$ 256,681,957	10,015	3,802	\$ 11,633,827
MADISON	7,251	\$ 478,905,659	\$ 380,629,912	13,836	4,575	\$ 19,476,806
MAHASKA	9,372	\$ 493,254,124	\$ 401,168,460	17,477	5,725	\$ 18,779,840
MARION	14,924	\$ 955,340,316	\$ 757,081,065	28,284	9,051	\$ 36,860,865
MARSHALL	17,564	\$ 905,796,636	\$ 728,211,671	32,515	11,537	\$ 33,267,243
MILLS	6,358	\$ 408,692,161	\$ 324,336,315	12,149	3,962	\$ 11,044,074
MITCHELL	4,874	\$ 249,479,981	\$ 211,187,115	9,391	2,832	\$ 8,641,786

(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	3,933	\$ 198,330,536	\$ 167,364,280	7,497	2,109	\$ 7,709,581
MONROE	3,296	\$ 171,372,764	\$ 143,872,503	6,210	1,946	\$ 6,696,255
MONTGOMERY	4,625	\$ 223,385,060	\$ 184,019,126	8,785	2,536	\$ 8,194,099
MUSCATINE	20,416	\$ 1,098,678,465	\$ 888,646,761	36,495	12,199	\$ 42,025,637
O'BRIEN	6,595	\$ 360,403,485	\$ 301,528,004	12,659	3,711	\$ 13,490,923
OSCEOLA	2,822	\$ 130,157,569	\$ 117,733,650	5,404	1,639	\$ 4,977,538
PAGE	6,358	\$ 302,779,700	\$ 248,863,188	12,047	3,403	\$ 10,903,944
PALO ALTO	4,123	\$ 200,460,712	\$ 172,951,345	7,809	2,247	\$ 7,774,763
PLYMOUTH	11,932	\$ 744,837,161	\$ 614,199,193	22,210	7,280	\$ 30,101,693
POCAHONTAS	3,116	\$ 154,648,881	\$ 134,043,224	6,143	1,633	\$ 6,077,337
POLK	233,994	\$ 16,844,747,936	\$ 12,947,655,525	399,922	139,112	\$ 668,518,489
POTTAWATTAMIE	42,783	\$ 2,361,014,547	\$ 1,848,339,103	76,405	25,298	\$ 56,889,580
POWESHIEK	8,393	\$ 465,008,530	\$ 378,866,308	15,892	4,213	\$ 18,278,472
RINGGOLD	1,969	\$ 79,488,655	\$ 73,973,978	3,958	1,185	\$ 2,198,380
SAC	4,735	\$ 247,574,782	\$ 211,290,210	9,162	2,457	\$ 10,123,960
SCOTT	81,838	\$ 5,521,140,095	\$ 4,327,004,039	146,284	46,974	\$ 212,816,679
SHELBY	5,578	\$ 320,701,870	\$ 264,316,923	10,737	3,005	\$ 11,836,811
SIOUX	14,675	\$ 993,524,570	\$ 806,915,071	28,055	11,286	\$ 36,345,816
STORY	39,811	\$ 2,559,010,410	\$ 1,994,311,127	68,233	17,999	\$ 100,655,554
TAMA	7,574	\$ 442,277,275	\$ 337,486,151	14,332	4,399	\$ 13,970,342
TAYLOR	2,632	\$ 104,548,476	\$ 95,678,491	5,100	1,486	\$ 4,110,990
UNION	5,525	\$ 239,376,088	\$ 202,506,429	10,311	3,102	\$ 8,902,862

(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	3,041	\$ 145,170,002	\$ 121,513,262	5,928	1,895	\$ 5,015,238
WAPELLO	15,407	\$ 698,456,779	\$ 577,134,824	27,821	9,429	\$ 25,559,678
WARREN	23,314	\$ 1,650,147,503	\$ 1,288,645,739	43,401	14,467	\$ 66,167,516
WASHINGTON	10,211	\$ 554,983,801	\$ 454,440,339	19,363	6,400	\$ 20,709,756
WAYNE	2,640	\$ 101,096,779	\$ 94,062,155	5,105	1,951	\$ 3,936,819
WEBSTER	16,142	\$ 854,653,066	\$ 692,827,019	29,053	8,820	\$ 32,297,420
WINNEBAGO	5,039	\$ 239,863,057	\$ 199,275,273	9,567	2,600	\$ 8,684,217
WINNESHIEK	9,077	\$ 471,234,463	\$ 408,202,613	17,532	4,318	\$ 18,524,650
WOODBURY	48,218	\$ 2,525,788,957	\$ 2,014,919,109	83,447	30,961	\$ 84,601,926
WORTH	3,479	\$ 173,582,730	\$ 142,133,894	6,614	1,813	\$ 5,879,921
WRIGHT	5,646	\$ 268,590,383	\$ 223,945,159	10,782	3,407	\$ 10,052,999
Total	1,455,921	\$ 89,415,686,028	\$ 71,067,291,399	2,634,856	833,136	\$ 3,400,732,496

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	7,697	\$ (915,193,301)	\$ 42,972,056	\$ 107,346,914	\$ 386,995	\$ (4,687,599)
\$ 1 - \$ 2,999	791	\$ 1,231,743	\$ 1,305,678	\$ 9,325,585	\$ 96,707	\$ (14,136)
\$ 3,000 - \$ 4,999	701	\$ 2,828,116	\$ 488,710	\$ 7,330,826	\$ 612,693	\$ (217,189)
\$ 5,000 - \$ 9,999	2,575	\$ 20,157,204	\$ 3,304,510	\$ 26,883,807	\$ 4,287,552	\$ (70,520)
\$ 10,000 - \$ 19,999	22,040	\$ 352,348,742	\$ 41,644,518	\$ 206,787,715	\$ 152,956,853	\$ 932,888
\$ 20,000 - \$ 29,999	35,109	\$ 884,751,402	\$ 92,772,425	\$ 332,463,599	\$ 507,642,844	\$ 10,143,805
\$ 30,000 - \$ 39,999	43,213	\$ 1,518,708,707	\$ 141,679,054	\$ 391,960,146	\$ 1,017,458,211	\$ 31,841,387
\$ 40,000 - \$ 49,999	47,289	\$ 2,129,047,713	\$ 189,595,523	\$ 420,992,491	\$ 1,535,491,229	\$ 57,730,906
\$ 50,000 - \$ 59,999	46,386	\$ 2,548,124,843	\$ 228,357,346	\$ 424,326,238	\$ 1,903,984,254	\$ 77,982,582
\$ 60,000 - \$ 74,999	63,661	\$ 4,289,076,956	\$ 377,928,550	\$ 622,287,925	\$ 3,291,267,316	\$ 143,097,837
\$ 75,000 - \$ 99,999	92,288	\$ 8,042,407,104	\$ 692,544,567	\$ 976,178,717	\$ 6,367,072,632	\$ 295,190,967
\$ 100,000 - \$ 124,999	71,057	\$ 7,935,558,481	\$ 733,302,927	\$ 854,029,702	\$ 6,333,077,195	\$ 313,684,626
\$ 125,000 - \$ 149,999	45,199	\$ 6,168,379,426	\$ 676,885,169	\$ 626,511,102	\$ 4,853,930,979	\$ 255,355,552
\$ 150,000 - \$ 199,999	43,334	\$ 7,416,276,118	\$ 963,342,547	\$ 719,638,627	\$ 5,712,933,139	\$ 322,959,594
\$ 200,000 - \$ 249,999	17,935	\$ 3,976,388,327	\$ 593,189,675	\$ 363,479,997	\$ 3,000,221,759	\$ 182,607,677
\$ 250,000 - \$ 499,999	22,139	\$ 7,382,364,854	\$ 1,287,533,355	\$ 607,940,962	\$ 5,454,696,591	\$ 356,914,850
\$ 500,000 - \$ 999,999	6,143	\$ 4,152,358,285	\$ 903,075,210	\$ 314,493,514	\$ 2,918,256,130	\$ 199,674,762
\$1,000,000 and Over	2,608	\$ 6,626,369,818	\$ 1,556,192,266	\$ 508,259,950	\$ 4,478,450,514	\$ 254,454,326
Total	570,165	\$ 62,531,184,538	\$ 8,526,114,086	\$ 7,520,237,817	\$ 47,532,823,593	\$ 2,497,582,315

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	36,735	\$ (1,185,095,995)	\$ 8,344,649	\$ 122,266,744	\$ 2,916,964	\$ (1,502,211)
\$ 1 - \$ 2,999	47,321	\$ 76,599,543	\$ 739,573	\$ 72,574,562	\$ 8,149,540	\$ (624,050)
\$ 3,000 - \$ 4,999	40,072	\$ 160,758,049	\$ 883,648	\$ 96,004,682	\$ 66,611,112	\$ (1,054,700)
\$ 5,000 - \$ 9,999	101,250	\$ 755,557,254	\$ 11,748,443	\$ 268,766,158	\$ 480,491,084	\$ (4,644,834)
\$ 10,000 - \$ 19,999	162,162	\$ 2,382,075,001	\$ 78,649,149	\$ 482,259,307	\$ 1,826,268,152	\$ 5,464,450
\$ 20,000 - \$ 29,999	133,764	\$ 3,336,162,499	\$ 101,224,948	\$ 419,439,257	\$ 2,816,423,893	\$ 62,537,665
\$ 30,000 - \$ 39,999	114,110	\$ 3,969,473,780	\$ 238,954,427	\$ 362,343,202	\$ 3,367,058,065	\$ 117,712,019
\$ 40,000 - \$ 49,999	80,936	\$ 3,613,834,165	\$ 244,900,008	\$ 263,363,661	\$ 3,104,140,753	\$ 129,482,148
\$ 50,000 - \$ 59,999	52,565	\$ 2,872,573,692	\$ 211,466,872	\$ 179,957,668	\$ 2,476,953,164	\$ 110,998,759
\$ 60,000 - \$ 74,999	47,839	\$ 3,194,205,438	\$ 249,859,075	\$ 176,077,953	\$ 2,762,596,809	\$ 128,877,277
\$ 75,000 - \$ 99,999	40,007	\$ 3,429,850,297	\$ 285,302,425	\$ 156,565,716	\$ 2,979,385,770	\$ 145,996,707
\$ 100,000 - \$ 124,999	15,723	\$ 1,735,385,242	\$ 164,998,163	\$ 63,162,588	\$ 1,500,858,656	\$ 78,753,658
\$ 125,000 - \$ 149,999	6,010	\$ 814,845,007	\$ 88,982,867	\$ 24,323,593	\$ 697,138,770	\$ 39,000,869
\$ 150,000 - \$ 199,999	4,147	\$ 703,211,819	\$ 85,325,077	\$ 16,659,778	\$ 595,068,810	\$ 35,853,582
\$ 200,000 - \$ 249,999	1,355	\$ 299,771,916	\$ 38,964,216	\$ 5,415,077	\$ 252,004,305	\$ 16,023,568
\$ 250,000 - \$ 499,999	1,456	\$ 477,491,641	\$ 67,852,145	\$ 5,856,805	\$ 398,439,982	\$ 26,619,495
\$ 500,000 - \$ 999,999	248	\$ 155,865,592	\$ 30,565,472	\$ 960,320	\$ 127,268,185	\$ 8,881,011
\$1,000,000 and Over	56	\$ 91,936,550	\$ 18,392,518	\$ 221,120	\$ 72,693,792	\$ 4,774,768
Total	885,756	\$ 26,884,501,490	\$ 1,927,153,675	\$ 2,716,218,191	\$ 23,534,467,806	\$ 903,150,181

**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	44,432	\$ 10,172	\$ 8,811	\$ -	\$ 141	\$ 41,156
\$ 1 - \$ 2,999	48,112	\$ 539	\$ 1,233	\$ 40	\$ -	\$ 64
\$ 3,000 - \$ 4,999	40,773	\$ 162	\$ 1,248	\$ 16,465	\$ -	\$ 1
\$ 5,000 - \$ 9,999	103,825	\$ 1,534	\$ 10,868	\$ 24,416	\$ 11,769	\$ 213
\$ 10,000 - \$ 19,999	184,202	\$ 51,171	\$ 42,902	\$ 618,664	\$ 365,283	\$ 40,019
\$ 20,000 - \$ 29,999	168,873	\$ 245,346	\$ 68,634	\$ 1,648,794	\$ 1,365,825	\$ 175,012
\$ 30,000 - \$ 39,999	157,323	\$ 733,022	\$ 106,117	\$ 2,346,498	\$ 2,992,625	\$ 335,856
\$ 40,000 - \$ 49,999	128,225	\$ 907,704	\$ 129,315	\$ 2,458,162	\$ 4,382,284	\$ 530,012
\$ 50,000 - \$ 59,999	98,951	\$ 943,998	\$ 128,095	\$ 2,520,953	\$ 4,623,975	\$ 606,044
\$ 60,000 - \$ 74,999	111,500	\$ 1,463,930	\$ 175,181	\$ 3,823,719	\$ 7,091,064	\$ 1,027,040
\$ 75,000 - \$ 99,999	132,295	\$ 2,603,119	\$ 281,889	\$ 5,849,151	\$ 11,906,496	\$ 2,091,747
\$ 100,000 - \$ 124,999	86,780	\$ 2,345,360	\$ 183,318	\$ 5,275,405	\$ 11,251,127	\$ 2,112,537
\$ 125,000 - \$ 149,999	51,209	\$ 1,597,244	\$ 91,402	\$ 4,224,026	\$ 9,011,249	\$ 1,937,765
\$ 150,000 - \$ 199,999	47,481	\$ 1,728,352	\$ 51,331	\$ 6,461,407	\$ 10,755,129	\$ 3,367,750
\$ 200,000 - \$ 249,999	19,290	\$ 729,281	\$ 16,197	\$ 4,597,613	\$ 6,360,542	\$ 2,634,867
\$ 250,000 - \$ 499,999	23,595	\$ 968,744	\$ 12,056	\$ 10,376,426	\$ 13,978,576	\$ 9,636,233
\$ 500,000 - \$ 999,999	6,391	\$ 291,029	\$ 1,600	\$ 5,673,702	\$ 11,017,708	\$ 11,915,955
\$1,000,000 and Over	2,664	\$ 94,544	\$ 300	\$ 17,956,984	\$ 27,203,853	\$ 65,138,763
Total	1,455,921	\$ 14,715,251	\$ 1,310,497	\$ 73,872,425	\$ 122,317,646	\$ 101,591,034

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	44,432	\$ 523,729	\$ 78,474	\$ 15,161	\$ 671,065	\$ 5,140,316
\$ 1 - \$ 2,999	48,112	\$ 36,661	\$ 53,922	\$ 18,313	\$ 519,252	\$ 16,248
\$ 3,000 - \$ 4,999	40,773	\$ 29,228	\$ 65,133	\$ 12,946	\$ 936,173	\$ 231,233
\$ 5,000 - \$ 9,999	103,825	\$ 71,656	\$ 265,152	\$ 49,144	\$ 5,465,423	\$ 120,741
\$ 10,000 - \$ 19,999	184,202	\$ 201,771	\$ 1,118,584	\$ 131,306	\$ 22,940,974	\$ 161,779
\$ 20,000 - \$ 29,999	168,873	\$ 201,347	\$ 1,670,852	\$ 143,846	\$ 20,986,550	\$ 370,924
\$ 30,000 - \$ 39,999	157,323	\$ 194,301	\$ 1,628,783	\$ 134,767	\$ 11,112,321	\$ 195,845
\$ 40,000 - \$ 49,999	128,225	\$ 156,826	\$ 409,565	\$ 82,590	\$ 2,977,745	\$ 213,737
\$ 50,000 - \$ 59,999	98,951	\$ 161,680	\$ -	\$ -	\$ 244,054	\$ 408,486
\$ 60,000 - \$ 74,999	111,500	\$ 198,796	\$ -	\$ -	\$ -	\$ 495,432
\$ 75,000 - \$ 99,999	132,295	\$ 248,042	\$ -	\$ -	\$ -	\$ 622,597
\$ 100,000 - \$ 124,999	86,780	\$ 192,031	\$ -	\$ -	\$ -	\$ 889,900
\$ 125,000 - \$ 149,999	51,209	\$ 118,859	\$ -	\$ -	\$ -	\$ 768,672
\$ 150,000 - \$ 199,999	47,481	\$ 134,077	\$ -	\$ -	\$ -	\$ 1,109,737
\$ 200,000 - \$ 249,999	19,290	\$ 69,138	\$ -	\$ -	\$ -	\$ 870,565
\$ 250,000 - \$ 499,999	23,595	\$ 153,479	\$ -	\$ -	\$ -	\$ 4,850,319
\$ 500,000 - \$ 999,999	6,391	\$ 79,542	\$ -	\$ -	\$ -	\$ 2,200,512
\$1,000,000 and Over	2,664	\$ 158,629	\$ -	\$ -	\$ -	\$ 8,662,268
Total	1,455,921	\$ 2,929,792	\$ 5,290,465	\$ 588,073	\$ 65,853,557	\$ 27,329,311

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

2019 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	96,028	\$ (1,599,523,753)	\$ 283,992,400	\$ -	215,420	19,224	\$ (8,786,831)
\$ 1 - \$ 1,638	34,405	\$ 153,630,499	\$ 10,855,416	\$ 28,638,032	54,196	5,393	\$ (1,170,127)
\$ 1,638 - \$ 3,276	38,357	\$ 237,283,980	\$ 14,590,923	\$ 94,918,598	59,763	6,118	\$ (1,696,161)
\$ 3,276 - \$ 6,552	79,403	\$ 710,726,329	\$ 39,432,977	\$ 391,459,738	130,163	16,887	\$ (5,575,747)
\$ 6,552 - \$14,742	177,536	\$ 2,719,472,504	\$ 169,460,846	\$ 1,859,774,300	302,541	57,413	\$ 4,097,391
\$ 14,742 - \$24,570	185,372	\$ 4,777,427,129	\$ 331,760,128	\$ 3,639,307,176	310,753	78,530	\$ 81,100,712
\$ 24,570 - \$32,760	146,734	\$ 5,261,621,659	\$ 380,802,263	\$ 4,196,881,818	237,628	67,375	\$ 143,742,565
\$ 32,760 - \$49,140	223,113	\$ 11,078,633,934	\$ 884,255,613	\$ 8,995,985,764	370,078	115,186	\$ 375,268,140
\$ 49,140 - \$73,710	191,734	\$ 14,205,065,862	\$ 1,220,236,652	\$ 11,563,243,763	362,531	145,046	\$ 532,290,192
\$ 73,710 and Over	283,239	\$ 51,871,347,885	\$ 7,117,880,543	\$ 40,297,082,210	591,783	321,964	\$ 2,281,462,362
Total	1,455,921	\$ 89,415,686,028	\$10,453,267,761	\$ 71,067,291,399	2,634,856	833,136	\$ 3,400,732,496

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

2019 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	67	\$ (38,188,712)	\$ 1,841,948	\$ -	142	33	\$ 295,746
\$ 1 - \$ 1,638	2	\$ 161,329	\$ 71,523	\$ 1,462	4	1	\$ 1,701
\$ 1,638 - \$ 3,276	11	\$ 299,304	\$ 144,602	\$ 25,536	28	-	\$ 3,727
\$ 3,276 - \$ 6,552	17,436	\$ 159,142,056	\$ 11,674,146	\$ 95,449,103	19,037	26	\$ 440,578
\$ 6,552 - \$14,742	113,979	\$ 1,798,384,124	\$ 151,112,579	\$ 1,223,436,787	163,971	3,844	\$ 22,224,970
\$ 14,742 - \$24,570	155,584	\$ 4,078,529,021	\$ 326,702,812	\$ 3,092,257,770	246,872	31,587	\$ 88,889,807
\$ 24,570 - \$32,760	143,499	\$ 5,149,583,856	\$ 377,915,316	\$ 4,107,903,888	230,918	62,017	\$ 144,305,473
\$ 32,760 - \$49,140	220,918	\$ 10,975,036,643	\$ 873,475,648	\$ 8,907,678,353	366,111	114,114	\$ 375,717,324
\$ 49,140 - \$73,710	189,967	\$ 14,067,716,880	\$ 1,205,799,935	\$ 11,458,542,271	359,248	144,205	\$ 532,624,855
\$ 73,710 and Over	280,631	\$ 50,881,549,468	\$ 7,015,044,295	\$ 39,550,167,276	585,852	319,808	\$ 2,290,845,360
Total	1,122,094	\$ 87,072,213,969	\$ 9,963,782,804	\$ 68,435,462,446	1,972,183	675,635	\$ 3,455,349,541

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

2019 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	95,961	\$ (1,561,335,041)	\$ 282,150,452	\$ -	215,278	19,191	\$ (9,082,577)
\$ 1 - \$ 1,638	34,403	\$ 153,469,170	\$ 10,783,893	\$ 28,636,570	54,192	5,392	\$ (1,171,828)
\$ 1,638 - \$ 3,276	38,346	\$ 236,984,676	\$ 14,446,321	\$ 94,893,062	59,735	6,118	\$ (1,699,888)
\$ 3,276 - \$ 6,552	61,967	\$ 551,584,273	\$ 27,758,831	\$ 296,010,635	111,126	16,861	\$ (6,016,325)
\$ 6,552 - \$14,742	63,557	\$ 921,088,380	\$ 18,348,267	\$ 636,337,513	138,570	53,569	\$ (18,127,579)
\$ 14,742 - \$24,570	29,788	\$ 698,898,108	\$ 5,057,316	\$ 547,049,406	63,881	46,943	\$ (7,789,095)
\$ 24,570 - \$32,760	3,235	\$ 112,037,803	\$ 2,886,947	\$ 88,977,930	6,710	5,358	\$ (562,908)
\$ 32,760 - \$49,140	2,195	\$ 103,597,291	\$ 10,779,965	\$ 88,307,411	3,967	1,072	\$ (449,184)
\$ 49,140 - \$73,710	1,767	\$ 137,348,982	\$ 14,436,717	\$ 104,701,492	3,283	841	\$ (334,663)
\$ 73,710 and Over	2,608	\$ 989,798,417	\$ 102,836,248	\$ 746,914,934	5,931	2,156	\$ (9,382,998)
Total	333,827	\$ 2,343,472,059	\$ 489,484,957	\$ 2,631,828,953	662,673	157,501	\$ (54,617,045)

**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	61,426	\$ (4,879,257,565)	\$ 4,624,879	135,001	11,196	\$ (7,368,142)
\$ 1 - \$ 2,999	70,217	\$ 110,060,659	\$ 29,375,512	102,420	7,464	\$ (669,474)
\$ 3,000 - \$ 4,999	58,145	\$ 233,655,632	\$ 111,757,098	82,417	6,867	\$ (1,397,509)
\$ 5,000 - \$ 9,999	153,189	\$ 1,147,169,493	\$ 745,993,494	222,424	25,087	\$ (4,326,514)
\$ 10,000 - \$ 19,999	286,095	\$ 4,259,351,076	\$ 3,158,268,463	433,277	86,397	\$ 25,620,569
\$ 20,000 - \$ 29,999	272,192	\$ 6,811,565,844	\$ 5,444,950,370	392,400	103,597	\$ 134,942,419
\$ 30,000 - \$ 39,999	270,302	\$ 9,442,913,001	\$ 7,694,182,330	365,794	116,088	\$ 271,012,543
\$ 40,000 - \$ 49,999	231,550	\$ 10,376,494,379	\$ 8,517,732,461	302,164	112,059	\$ 346,043,867
\$ 50,000 - \$ 59,999	178,696	\$ 9,782,258,824	\$ 7,988,652,528	229,632	97,959	\$ 346,864,867
\$ 60,000 - \$ 74,999	175,198	\$ 11,707,774,509	\$ 9,421,077,288	226,167	108,871	\$ 431,872,304
\$ 75,000 - \$ 99,999	144,264	\$ 12,368,699,062	\$ 9,751,276,079	191,818	103,844	\$ 468,073,364
\$ 100,000 - \$ 124,999	66,181	\$ 7,347,199,484	\$ 5,668,637,534	91,452	52,150	\$ 285,677,651
\$ 125,000 - \$ 149,999	34,610	\$ 4,717,352,019	\$ 3,574,915,821	49,743	28,089	\$ 183,487,484
\$ 150,000 - \$ 199,999	33,413	\$ 5,731,535,217	\$ 4,269,485,427	49,657	27,450	\$ 217,272,309
\$ 200,000 - \$ 249,999	16,471	\$ 3,665,158,560	\$ 2,686,632,157	25,550	13,624	\$ 134,672,061
\$ 250,000 - \$ 499,999	27,521	\$ 9,417,329,770	\$ 6,719,631,045	44,041	24,241	\$ 308,708,592
\$ 500,000 - \$ 999,999	11,626	\$ 7,989,265,127	\$ 5,386,118,418	19,964	10,504	\$ 191,460,536
\$1,000,000 and Over	10,050	\$ 62,476,364,342	\$ 41,589,413,013	18,924	8,825	\$ 298,096,813
Total	2,101,146	\$ 162,704,889,433	\$ 122,762,723,917	2,982,845	944,312	\$ 3,630,043,740

**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	513	\$ (41,171,552)	\$ 1,557,304	860	68	\$ 333,606
\$ 1 - \$ 2,999	469	\$ 675,202	\$ 2,842,479	610	71	\$ 66,092
\$ 3,000 - \$ 4,999	1,118	\$ 4,895,135	\$ 6,190,008	1,233	46	\$ 50,738
\$ 5,000 - \$ 9,999	47,994	\$ 396,579,814	\$ 307,076,410	52,540	1,121	\$ 2,295,812
\$ 10,000 - \$ 19,999	193,312	\$ 2,921,504,070	\$ 2,300,919,965	237,625	14,701	\$ 47,853,318
\$ 20,000 - \$ 29,999	231,183	\$ 5,826,048,553	\$ 4,704,414,403	309,714	54,118	\$ 142,429,511
\$ 30,000 - \$ 39,999	257,100	\$ 8,986,808,604	\$ 7,395,887,088	343,973	108,967	\$ 271,611,522
\$ 40,000 - \$ 49,999	222,214	\$ 9,958,101,120	\$ 8,229,156,254	288,250	108,940	\$ 346,490,370
\$ 50,000 - \$ 59,999	171,361	\$ 9,380,562,245	\$ 7,701,519,320	219,027	95,360	\$ 347,300,302
\$ 60,000 - \$ 74,999	167,436	\$ 11,187,539,385	\$ 9,048,305,288	214,781	105,517	\$ 432,323,700
\$ 75,000 - \$ 99,999	136,536	\$ 11,703,438,612	\$ 9,267,642,159	180,119	99,920	\$ 468,797,005
\$ 100,000 - \$ 124,999	61,876	\$ 6,867,131,675	\$ 5,323,236,164	84,445	49,748	\$ 286,135,996
\$ 125,000 - \$ 149,999	31,930	\$ 4,351,182,971	\$ 3,312,998,179	45,246	26,473	\$ 183,816,880
\$ 150,000 - \$ 199,999	30,072	\$ 5,154,904,475	\$ 3,864,022,581	43,848	25,182	\$ 218,073,299
\$ 200,000 - \$ 249,999	14,473	\$ 3,219,305,170	\$ 2,375,929,751	21,929	12,195	\$ 135,192,544
\$ 250,000 - \$ 499,999	23,294	\$ 7,943,306,449	\$ 5,725,005,170	36,194	20,841	\$ 312,381,405
\$ 500,000 - \$ 999,999	9,222	\$ 6,312,076,227	\$ 4,313,185,007	15,143	8,547	\$ 192,535,748
\$1,000,000 and Over	7,032	\$ 35,170,089,123	\$ 23,172,776,314	12,554	6,135	\$ 305,417,987
Total	1,607,135	\$ 129,342,977,278	\$ 97,052,663,844	2,108,091	737,950	\$ 3,693,105,835

**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	60,913	\$ (4,838,086,013)	\$ 3,067,575	134,141	11,128	\$ (7,701,748)
\$ 1 - \$ 2,999	69,748	\$ 109,385,457	\$ 26,533,033	101,810	7,393	\$ (735,566)
\$ 3,000 - \$ 4,999	57,027	\$ 228,760,497	\$ 105,567,090	81,184	6,821	\$ (1,448,247)
\$ 5,000 - \$ 9,999	105,195	\$ 750,589,679	\$ 438,917,084	169,884	23,966	\$ (6,622,326)
\$ 10,000 - \$ 19,999	92,783	\$ 1,337,847,006	\$ 857,348,498	195,652	71,696	\$ (22,232,749)
\$ 20,000 - \$ 29,999	41,009	\$ 985,517,291	\$ 740,535,967	82,686	49,479	\$ (7,487,092)
\$ 30,000 - \$ 39,999	13,202	\$ 456,104,397	\$ 298,295,242	21,821	7,121	\$ (598,979)
\$ 40,000 - \$ 49,999	9,336	\$ 418,393,259	\$ 288,576,207	13,914	3,119	\$ (446,503)
\$ 50,000 - \$ 59,999	7,335	\$ 401,696,579	\$ 287,133,208	10,605	2,599	\$ (435,435)
\$ 60,000 - \$ 74,999	7,762	\$ 520,235,124	\$ 372,772,000	11,386	3,354	\$ (451,396)
\$ 75,000 - \$ 99,999	7,728	\$ 665,260,450	\$ 483,633,920	11,699	3,924	\$ (723,641)
\$ 100,000 - \$ 124,999	4,305	\$ 480,067,809	\$ 345,401,370	7,007	2,402	\$ (458,345)
\$ 125,000 - \$ 149,999	2,680	\$ 366,169,048	\$ 261,917,642	4,497	1,616	\$ (329,396)
\$ 150,000 - \$ 199,999	3,341	\$ 576,630,742	\$ 405,462,846	5,809	2,268	\$ (800,990)
\$ 200,000 - \$ 249,999	1,998	\$ 445,853,390	\$ 310,702,406	3,621	1,429	\$ (520,483)
\$ 250,000 - \$ 499,999	4,227	\$ 1,474,023,321	\$ 994,625,875	7,847	3,400	\$ (3,672,813)
\$ 500,000 - \$ 999,999	2,404	\$ 1,677,188,900	\$ 1,072,933,411	4,821	1,957	\$ (1,075,212)
\$1,000,000 and Over	3,018	\$ 27,306,275,219	\$ 18,416,636,699	6,370	2,690	\$ (7,321,174)
Total	494,011	\$ 33,361,912,155	\$ 25,710,060,073	874,754	206,362	\$ (63,062,095)

**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	27,283	\$ 222,952,712	\$ 167,779,211	27,360	52	\$ 1,132,691
\$ 10,000 - \$ 19,999	109,790	\$ 1,638,974,560	\$ 1,300,736,627	119,146	2,615	\$ 27,184,600
\$ 20,000 - \$ 29,999	121,287	\$ 3,057,578,197	\$ 2,496,755,941	152,788	24,181	\$ 73,832,673
\$ 30,000 - \$ 39,999	124,596	\$ 4,340,592,261	\$ 3,590,986,566	165,097	48,466	\$ 128,819,722
\$ 40,000 - \$ 49,999	92,863	\$ 4,149,678,717	\$ 3,439,648,057	121,414	33,607	\$ 143,734,593
\$ 50,000 - \$ 59,999	61,740	\$ 3,372,697,470	\$ 2,765,202,291	80,847	21,235	\$ 123,050,545
\$ 60,000 - \$ 74,999	52,019	\$ 3,464,918,019	\$ 2,780,169,964	69,183	17,914	\$ 130,183,967
\$ 75,000 - \$ 99,999	35,908	\$ 3,064,099,136	\$ 2,385,959,041	48,772	11,397	\$ 116,986,044
\$ 100,000 - \$ 124,999	13,674	\$ 1,513,571,368	\$ 1,147,956,587	19,147	4,054	\$ 59,318,683
\$ 125,000 - \$ 149,999	6,257	\$ 851,746,386	\$ 636,171,855	9,116	1,869	\$ 33,688,303
\$ 150,000 - \$ 199,999	5,441	\$ 931,150,833	\$ 684,697,581	7,995	1,446	\$ 36,769,613
\$ 200,000 - \$ 249,999	2,371	\$ 526,104,046	\$ 380,116,529	3,573	528	\$ 20,510,583
\$ 250,000 - \$ 499,999	3,545	\$ 1,198,284,067	\$ 846,755,178	5,279	856	\$ 44,663,179
\$ 500,000 - \$ 999,999	1,277	\$ 867,756,254	\$ 584,965,397	1,919	277	\$ 25,477,075
\$1,000,000 And Over	976	\$ 5,934,968,396	\$ 3,735,191,440	1,439	216	\$ 43,443,906
Total	659,027	\$ 35,135,072,422	\$ 26,943,092,265	833,075	168,713	\$ 1,008,796,177

**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	23,959	\$ (865,604,614)	\$ 477,875	37,213	1,615	\$ (528,138)
\$ 1 - \$ 2,999	44,078	\$ 72,737,921	\$ 7,479,742	53,885	4,235	\$ (474,736)
\$ 3,000 - \$ 4,999	38,895	\$ 156,042,670	\$ 69,938,504	46,593	4,618	\$ (924,403)
\$ 5,000 - \$ 9,999	71,142	\$ 502,969,727	\$ 318,240,688	94,895	16,382	\$ (5,165,279)
\$ 10,000 - \$ 19,999	55,774	\$ 810,287,607	\$ 559,240,993	103,716	53,688	\$ (18,179,423)
\$ 20,000 - \$ 29,999	23,096	\$ 546,874,618	\$ 450,942,698	43,184	34,516	\$ (5,424,461)
\$ 30,000 - \$ 39,999	4,221	\$ 144,732,419	\$ 83,297,815	6,766	2,552	\$ (230,849)
\$ 40,000 - \$ 49,999	2,615	\$ 116,984,416	\$ 69,136,489	3,854	592	\$ (42,643)
\$ 50,000 - \$ 59,999	1,824	\$ 99,802,942	\$ 63,616,503	2,584	351	\$ (28,313)
\$ 60,000 - \$ 74,999	1,842	\$ 123,097,908	\$ 77,949,167	2,585	371	\$ (84,303)
\$ 75,000 - \$ 99,999	1,422	\$ 121,615,433	\$ 80,737,828	2,008	329	\$ (64,104)
\$ 100,000 - \$ 124,999	677	\$ 75,441,782	\$ 50,523,439	966	160	\$ (33,023)
\$ 125,000 - \$ 149,999	414	\$ 56,485,051	\$ 37,744,860	618	104	\$ (26,436)
\$ 150,000 - \$ 199,999	467	\$ 80,878,053	\$ 51,846,298	676	109	\$ (97,883)
\$ 200,000 - \$ 249,999	252	\$ 55,747,326	\$ 37,153,954	382	62	\$ (176,368)
\$ 250,000 - \$ 499,999	499	\$ 173,071,177	\$ 110,396,186	732	86	\$ (291,597)
\$ 500,000 - \$ 999,999	291	\$ 201,739,487	\$ 124,293,073	427	43	\$ (237,108)
\$1,000,000 and Over	370	\$ 2,693,903,513	\$ 1,792,077,429	557	97	\$ (372,947)
Total	271,838	\$ 5,166,807,436	\$ 3,985,093,541	401,641	119,910	\$ (32,382,014)

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	50	\$ (32,235,994)	\$ 129,007	131	28	\$ 186,531
\$ 10,000 - \$ 19,999	4,753	\$ 82,530,479	\$ 50,945,002	14,823	628	\$ 634,935
\$ 20,000 - \$ 29,999	13,118	\$ 333,415,196	\$ 227,510,782	38,143	4,301	\$ 4,913,265
\$ 30,000 - \$ 39,999	18,344	\$ 643,298,550	\$ 486,158,065	47,841	16,676	\$ 13,365,934
\$ 40,000 - \$ 49,999	17,111	\$ 768,043,870	\$ 602,439,668	42,361	18,323	\$ 21,886,307
\$ 50,000 - \$ 59,999	13,903	\$ 762,007,968	\$ 606,658,001	33,753	15,477	\$ 25,050,019
\$ 60,000 - \$ 74,999	15,341	\$ 1,028,538,679	\$ 825,130,363	36,548	17,070	\$ 36,297,668
\$ 75,000 - \$ 99,999	16,723	\$ 1,444,816,614	\$ 1,156,267,098	39,139	19,854	\$ 53,331,205
\$ 100,000 - \$ 124,999	9,574	\$ 1,065,739,691	\$ 836,385,692	22,326	11,244	\$ 39,786,059
\$ 125,000 - \$ 149,999	5,631	\$ 768,648,112	\$ 587,566,031	13,414	6,537	\$ 27,905,492
\$ 150,000 - \$ 199,999	5,933	\$ 1,020,296,951	\$ 760,703,277	14,269	6,806	\$ 35,429,483
\$ 200,000 - \$ 249,999	3,183	\$ 709,682,461	\$ 515,742,779	7,800	3,633	\$ 23,506,746
\$ 250,000 - \$ 499,999	5,975	\$ 2,065,600,629	\$ 1,462,314,186	14,577	7,059	\$ 61,949,473
\$ 500,000 - \$ 999,999	3,047	\$ 2,104,725,200	\$ 1,425,615,155	7,307	3,701	\$ 48,362,605
\$1,000,000 And Over	2,935	\$ 15,645,673,732	\$ 10,081,731,747	7,209	3,137	\$ 106,795,927
Total	135,621	\$ 28,410,782,138	\$ 19,625,296,853	339,641	134,474	\$ 499,401,649

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	22,009	\$ (3,029,574,509)	\$ 970,459	73,307	7,835	\$ (6,656,520)
\$ 1 - \$ 2,999	6,345	\$ 9,291,123	\$ 48,745	21,746	1,671	\$ (181,292)
\$ 3,000 - \$ 4,999	4,464	\$ 17,985,097	\$ 580,003	15,527	1,060	\$ (368,227)
\$ 5,000 - \$ 9,999	12,055	\$ 91,101,390	\$ 26,953,724	41,066	3,405	\$ (775,095)
\$ 10,000 - \$ 19,999	21,427	\$ 307,686,484	\$ 155,374,414	69,659	11,184	\$ (2,948,793)
\$ 20,000 - \$ 29,999	10,306	\$ 250,839,309	\$ 152,076,589	29,955	11,794	\$ (1,712,352)
\$ 30,000 - \$ 39,999	2,557	\$ 87,075,532	\$ 39,591,366	7,531	2,704	\$ (249,925)
\$ 40,000 - \$ 49,999	1,273	\$ 57,040,208	\$ 25,121,559	3,830	791	\$ (268,266)
\$ 50,000 - \$ 59,999	995	\$ 54,456,685	\$ 28,081,667	2,909	624	\$ (261,518)
\$ 60,000 - \$ 74,999	1,242	\$ 83,675,421	\$ 48,613,147	3,459	993	\$ (93,852)
\$ 75,000 - \$ 99,999	1,611	\$ 139,568,343	\$ 90,016,026	4,309	1,270	\$ (108,923)
\$ 100,000 - \$ 124,999	1,246	\$ 139,498,452	\$ 92,633,670	3,249	1,023	\$ (222,756)
\$ 125,000 - \$ 149,999	884	\$ 120,999,769	\$ 81,872,053	2,243	768	\$ (189,521)
\$ 150,000 - \$ 199,999	1,307	\$ 226,573,088	\$ 149,931,828	3,249	1,265	\$ (327,066)
\$ 200,000 - \$ 249,999	870	\$ 193,922,393	\$ 127,475,679	2,174	839	\$ (66,332)
\$ 250,000 - \$ 499,999	2,046	\$ 722,548,701	\$ 470,273,768	5,032	2,194	\$ (2,504,003)
\$ 500,000 - \$ 999,999	1,371	\$ 964,344,074	\$ 599,134,224	3,462	1,414	\$ (247,645)
\$1,000,000 and Over	1,945	\$ 18,608,685,837	\$ 12,127,681,178	4,913	2,047	\$ (2,091,862)
Total	93,953	\$ 19,045,717,397	\$ 14,216,430,099	297,620	52,881	\$ (19,273,948)

**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	451	\$ (1,040,266)	\$ 1,494,530	733	38	\$ 113,435
\$ 1 - \$ 2,999	465	\$ 669,750	\$ 2,842,479	600	71	\$ 60,407
\$ 3,000 - \$ 4,999	1,114	\$ 4,877,717	\$ 6,169,481	1,229	46	\$ 48,791
\$ 5,000 - \$ 9,999	20,731	\$ 165,754,680	\$ 139,251,493	25,190	1,071	\$ 1,204,393
\$ 10,000 - \$ 19,999	78,769	\$ 1,199,999,031	\$ 949,238,336	103,656	11,458	\$ 20,033,783
\$ 20,000 - \$ 29,999	96,778	\$ 2,435,055,160	\$ 1,980,147,680	118,783	25,636	\$ 63,683,573
\$ 30,000 - \$ 39,999	114,160	\$ 4,002,917,793	\$ 3,318,742,457	131,035	43,825	\$ 129,425,866
\$ 40,000 - \$ 49,999	112,240	\$ 5,040,378,533	\$ 4,187,068,529	124,475	57,010	\$ 180,869,470
\$ 50,000 - \$ 59,999	95,718	\$ 5,245,856,807	\$ 4,329,659,028	104,427	58,648	\$ 199,199,738
\$ 60,000 - \$ 74,999	100,076	\$ 6,694,082,687	\$ 5,443,004,961	109,050	70,533	\$ 265,842,065
\$ 75,000 - \$ 99,999	83,905	\$ 7,194,522,862	\$ 5,725,416,020	92,208	68,669	\$ 298,479,756
\$ 100,000 - \$ 124,999	38,628	\$ 4,287,820,616	\$ 3,338,893,885	42,972	34,450	\$ 187,031,254
\$ 125,000 - \$ 149,999	20,042	\$ 2,730,788,473	\$ 2,089,260,293	22,716	18,067	\$ 122,223,085
\$ 150,000 - \$ 199,999	18,698	\$ 3,203,456,691	\$ 2,418,621,723	21,584	16,930	\$ 145,874,203
\$ 200,000 - \$ 249,999	8,919	\$ 1,983,518,663	\$ 1,480,070,443	10,556	8,034	\$ 91,175,215
\$ 250,000 - \$ 499,999	13,774	\$ 4,679,421,753	\$ 3,415,935,806	16,338	12,926	\$ 205,768,753
\$ 500,000 - \$ 999,999	4,898	\$ 3,339,594,773	\$ 2,302,604,455	5,917	4,569	\$ 118,696,068
\$1,000,000 and Over	3,121	\$ 13,589,446,995	\$ 9,355,853,127	3,906	2,782	\$ 155,178,154
Total	812,487	\$ 65,797,122,718	\$ 50,484,274,726	935,375	434,763	\$ 2,184,908,009

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	14,945	\$ (942,906,890)	\$ 1,619,241	23,621	1,678	\$ (517,090)
\$ 1 - \$ 2,999	19,325	\$ 27,356,413	\$ 19,004,546	26,179	1,487	\$ (79,538)
\$ 3,000 - \$ 4,999	13,668	\$ 54,732,730	\$ 35,048,583	19,064	1,143	\$ (155,617)
\$ 5,000 - \$ 9,999	21,998	\$ 156,518,562	\$ 93,722,672	33,923	4,179	\$ (681,952)
\$ 10,000 - \$ 19,999	15,582	\$ 219,872,915	\$ 142,733,091	22,277	6,824	\$ (1,104,533)
\$ 20,000 - \$ 29,999	7,607	\$ 187,803,364	\$ 137,516,680	9,547	3,169	\$ (350,279)
\$ 30,000 - \$ 39,999	6,424	\$ 224,296,446	\$ 175,406,061	7,524	1,865	\$ (118,205)
\$ 40,000 - \$ 49,999	5,448	\$ 244,368,635	\$ 194,318,159	6,230	1,736	\$ (135,594)
\$ 50,000 - \$ 59,999	4,516	\$ 247,436,952	\$ 195,435,038	5,112	1,624	\$ (145,604)
\$ 60,000 - \$ 74,999	4,678	\$ 313,461,795	\$ 246,209,686	5,342	1,990	\$ (273,241)
\$ 75,000 - \$ 99,999	4,695	\$ 404,076,674	\$ 312,880,066	5,382	2,325	\$ (550,614)
\$ 100,000 - \$ 124,999	2,382	\$ 265,127,575	\$ 202,244,261	2,792	1,219	\$ (202,566)
\$ 125,000 - \$ 149,999	1,382	\$ 188,684,228	\$ 142,300,729	1,636	744	\$ (113,439)
\$ 150,000 - \$ 199,999	1,567	\$ 269,179,601	\$ 203,684,720	1,884	894	\$ (376,041)
\$ 200,000 - \$ 249,999	876	\$ 196,183,671	\$ 146,072,773	1,065	528	\$ (277,783)
\$ 250,000 - \$ 499,999	1,682	\$ 578,403,443	\$ 413,955,921	2,083	1,120	\$ (877,213)
\$ 500,000 - \$ 999,999	742	\$ 511,105,339	\$ 349,506,114	932	500	\$ (590,459)
\$1,000,000 and Over	703	\$ 6,003,685,869	\$ 4,496,878,092	900	546	\$ (4,856,365)
Total	128,220	\$ 9,149,387,322	\$ 7,508,536,433	175,493	33,571	\$ (11,406,133)

**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	236,145	\$ 73,289,203,405	\$ 51,695,432,518	347,989	111,176	\$ 229,311,244
ADAIR	4,807	\$ 178,918,773	\$ 151,174,756	7,296	2,029	\$ 6,229,570
ADAMS	2,288	\$ 81,224,197	\$ 69,551,606	3,489	1,001	\$ 2,937,331
ALLAMAKEE	8,154	\$ 275,942,584	\$ 243,740,665	12,264	3,686	\$ 9,178,792
APPANOOSE	6,623	\$ 219,855,114	\$ 185,178,700	10,168	3,106	\$ 7,877,886
AUDUBON	3,432	\$ 136,835,640	\$ 117,946,686	5,244	1,344	\$ 4,117,642
BENTON	15,530	\$ 707,654,046	\$ 570,098,996	21,822	6,692	\$ 27,067,242
BLACK HAWK	74,655	\$ 3,382,790,098	\$ 2,648,192,319	106,207	31,637	\$ 127,717,169
BOONE	16,145	\$ 713,591,286	\$ 570,828,857	22,804	6,520	\$ 26,946,807
BREMER	14,937	\$ 696,461,028	\$ 557,545,285	21,616	6,452	\$ 27,469,348
BUCHANAN	12,356	\$ 515,683,600	\$ 433,745,643	17,509	6,105	\$ 19,727,040
BUENA VISTA	12,090	\$ 532,834,458	\$ 437,460,660	17,387	6,746	\$ 18,996,813
BUTLER	8,721	\$ 349,493,494	\$ 291,807,700	12,939	3,752	\$ 14,131,130
CALHOUN	5,600	\$ 214,383,444	\$ 183,227,033	8,464	2,354	\$ 8,584,907
CARROLL	13,193	\$ 571,180,406	\$ 469,576,402	18,811	5,772	\$ 21,343,349
CASS	7,792	\$ 304,673,450	\$ 254,109,255	11,748	3,211	\$ 11,289,703
CEDAR	11,464	\$ 492,468,378	\$ 407,320,810	16,352	4,763	\$ 19,740,831
CERRO GORDO	25,960	\$ 1,189,907,112	\$ 938,844,994	37,610	9,929	\$ 44,649,682
CHEROKEE	7,102	\$ 280,078,758	\$ 237,915,354	10,562	2,810	\$ 10,915,679
CHICKASAW	7,359	\$ 296,490,223	\$ 258,250,723	10,713	3,046	\$ 11,746,014
CLARKE	5,396	\$ 194,539,923	\$ 160,165,713	7,971	2,688	\$ 6,931,435
CLAY	10,121	\$ 432,442,084	\$ 348,124,346	14,706	4,121	\$ 16,135,262

(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	10,301	\$ 398,384,868	\$ 347,697,083	15,635	4,072	\$ 14,328,718
CLINTON	27,298	\$ 1,082,395,686	\$ 882,071,084	39,824	11,905	\$ 40,838,134
CRAWFORD	9,548	\$ 376,613,235	\$ 315,888,075	14,029	5,214	\$ 14,389,526
DALLAS	55,369	\$ 4,152,797,949	\$ 3,151,769,526	72,725	28,396	\$ 171,976,681
DAVIS	4,505	\$ 166,747,969	\$ 144,165,044	6,949	2,982	\$ 6,475,170
DECATUR	3,674	\$ 134,659,699	\$ 106,365,669	5,739	1,861	\$ 4,054,168
DELAWARE	10,698	\$ 410,805,362	\$ 355,813,426	15,215	4,651	\$ 16,499,886
DES MOINES	23,753	\$ 989,078,799	\$ 795,668,611	35,152	10,235	\$ 36,939,996
DICKINSON	11,706	\$ 578,350,433	\$ 464,161,619	17,730	3,894	\$ 21,859,653
DUBUQUE	61,845	\$ 3,059,684,752	\$ 2,372,310,185	86,423	25,841	\$ 113,765,881
EMMET	5,418	\$ 200,838,201	\$ 166,709,537	8,036	2,275	\$ 6,865,303
FAYETTE	11,011	\$ 377,593,115	\$ 328,478,804	16,420	4,625	\$ 14,449,409
FLOYD	9,096	\$ 341,268,990	\$ 292,358,487	13,403	4,106	\$ 13,301,028
FRANKLIN	5,545	\$ 231,840,030	\$ 190,532,666	8,383	2,522	\$ 8,813,494
FREMONT	3,886	\$ 165,450,519	\$ 136,227,405	5,859	1,701	\$ 5,380,717
GREENE	5,230	\$ 188,432,137	\$ 165,335,272	7,917	2,224	\$ 7,544,772
GRUNDY	7,488	\$ 358,374,270	\$ 285,936,334	10,745	3,131	\$ 14,362,057
GUTHRIE	6,364	\$ 295,404,753	\$ 235,649,241	9,602	2,555	\$ 11,307,264
HAMILTON	8,794	\$ 416,229,149	\$ 358,473,617	12,915	3,847	\$ 15,390,845
HANCOCK	6,474	\$ 256,222,289	\$ 219,019,875	9,563	2,580	\$ 10,094,448
HARDIN	10,112	\$ 378,630,827	\$ 327,558,846	15,002	4,288	\$ 15,065,476
HARRISON	8,404	\$ 353,829,445	\$ 297,630,123	12,118	3,782	\$ 10,400,639

(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	11,242	\$ 409,183,293	\$ 338,217,595	16,467	4,977	\$ 15,158,108
HOWARD	5,801	\$ 205,328,939	\$ 174,180,688	8,462	2,617	\$ 6,442,434
HUMBOLDT	5,697	\$ 248,108,529	\$ 203,534,611	8,342	2,577	\$ 9,857,947
IDA	4,301	\$ 205,979,996	\$ 166,906,800	6,243	1,854	\$ 7,887,651
IOWA	10,563	\$ 443,523,979	\$ 363,219,952	14,868	4,450	\$ 17,369,199
JACKSON	11,836	\$ 436,592,483	\$ 373,917,438	17,258	4,808	\$ 17,068,733
JASPER	21,538	\$ 911,523,549	\$ 737,332,669	30,889	9,357	\$ 35,377,559
JEFFERSON	8,596	\$ 327,856,257	\$ 282,066,358	13,359	3,148	\$ 13,075,595
JOHNSON	85,754	\$ 4,872,629,709	\$ 3,783,018,241	113,477	33,910	\$ 196,740,004
JONES	11,509	\$ 466,650,464	\$ 386,055,317	16,946	4,687	\$ 18,051,577
KEOKUK	5,653	\$ 199,440,098	\$ 177,196,942	8,547	2,621	\$ 8,005,751
KOSSUTH	9,423	\$ 429,015,759	\$ 342,925,981	13,955	3,767	\$ 14,524,823
LEE	18,456	\$ 770,274,390	\$ 629,250,896	27,679	8,066	\$ 29,217,978
LINN	138,528	\$ 7,146,449,819	\$ 5,545,674,710	191,018	59,799	\$ 274,368,338
LOUISA	6,372	\$ 248,617,446	\$ 204,487,516	9,069	2,953	\$ 9,300,679
LUCAS	4,898	\$ 173,297,641	\$ 146,718,143	7,281	2,330	\$ 6,714,937
LYON	7,074	\$ 301,629,140	\$ 256,681,957	10,015	3,802	\$ 11,633,827
MADISON	9,823	\$ 478,905,659	\$ 380,629,912	13,836	4,575	\$ 19,476,806
MAHASKA	12,137	\$ 493,254,124	\$ 401,168,460	17,477	5,725	\$ 18,779,840
MARION	19,858	\$ 955,340,316	\$ 757,081,065	28,284	9,051	\$ 36,860,865
MARSHALL	22,187	\$ 905,796,636	\$ 728,211,671	32,515	11,537	\$ 33,267,243
MILLS	8,307	\$ 408,692,161	\$ 324,336,315	12,149	3,962	\$ 11,044,074

(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	6,356	\$ 249,479,981	\$ 211,187,115	9,391	2,832	\$ 8,641,786
MONONA	4,965	\$ 198,330,536	\$ 167,364,280	7,497	2,109	\$ 7,709,581
MONROE	4,183	\$ 171,372,764	\$ 143,872,503	6,210	1,946	\$ 6,696,255
MONTGOMERY	5,864	\$ 223,385,060	\$ 184,019,126	8,785	2,536	\$ 8,194,099
MUSCATINE	25,789	\$ 1,098,678,465	\$ 888,646,761	36,495	12,199	\$ 42,025,637
O'BRIEN	8,701	\$ 360,403,485	\$ 301,528,004	12,659	3,711	\$ 13,490,923
OSCEOLA	3,673	\$ 130,157,569	\$ 117,733,650	5,404	1,639	\$ 4,977,538
PAGE	8,076	\$ 302,779,700	\$ 248,863,188	12,047	3,403	\$ 10,903,944
PALO ALTO	5,317	\$ 200,460,712	\$ 172,951,345	7,809	2,247	\$ 7,774,763
PLYMOUTH	15,722	\$ 744,837,161	\$ 614,199,193	22,210	7,280	\$ 30,101,693
POCAHONTAS	4,041	\$ 154,648,881	\$ 134,043,224	6,143	1,633	\$ 6,077,337
POLK	297,516	\$ 16,844,747,936	\$ 12,947,655,525	399,922	139,112	\$ 668,518,489
POTTAWATTAMIE	53,172	\$ 2,361,014,547	\$ 1,848,339,103	76,405	25,298	\$ 56,889,580
POWESHIEK	10,866	\$ 465,008,530	\$ 378,866,308	15,892	4,213	\$ 18,278,472
RINGGOLD	2,522	\$ 79,488,655	\$ 73,973,978	3,958	1,185	\$ 2,198,380
SAC	6,123	\$ 247,574,782	\$ 211,290,210	9,162	2,457	\$ 10,123,960
SCOTT	103,710	\$ 5,521,140,095	\$ 4,327,004,039	146,284	46,974	\$ 212,816,679
SHELBY	7,298	\$ 320,701,870	\$ 264,316,923	10,737	3,005	\$ 11,836,811
SIoux	20,115	\$ 993,524,570	\$ 806,915,071	28,055	11,286	\$ 36,345,816
STORY	50,939	\$ 2,559,010,410	\$ 1,994,311,127	68,233	17,999	\$ 100,655,554
TAMA	9,613	\$ 442,277,275	\$ 337,486,151	14,332	4,399	\$ 13,970,342
TAYLOR	3,299	\$ 104,548,476	\$ 95,678,491	5,100	1,486	\$ 4,110,990

(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	6,866	\$ 239,376,088	\$ 202,506,429	10,311	3,102	\$ 8,902,862
VAN BUREN	3,812	\$ 145,170,002	\$ 121,513,262	5,928	1,895	\$ 5,015,238
WAPELLO	18,977	\$ 698,456,779	\$ 577,134,824	27,821	9,429	\$ 25,559,678
WARREN	31,517	\$ 1,650,147,503	\$ 1,288,645,739	43,401	14,467	\$ 66,167,516
WASHINGTON	13,303	\$ 554,983,801	\$ 454,440,339	19,363	6,400	\$ 20,709,756
WAYNE	3,305	\$ 101,096,779	\$ 94,062,155	5,105	1,951	\$ 3,936,819
WEBSTER	20,080	\$ 854,653,066	\$ 692,827,019	29,053	8,820	\$ 32,297,420
WINNEBAGO	6,491	\$ 239,863,057	\$ 199,275,273	9,567	2,600	\$ 8,684,217
WINNESHIEK	11,948	\$ 471,234,463	\$ 408,202,613	17,532	4,318	\$ 18,524,650
WOODBURY	59,406	\$ 2,525,788,957	\$ 2,014,919,109	83,447	30,961	\$ 84,601,926
WORTH	4,553	\$ 173,582,730	\$ 142,133,894	6,614	1,813	\$ 5,879,921
WRIGHT	7,086	\$ 268,590,383	\$ 223,945,159	10,782	3,407	\$ 10,052,999
Total	2,101,146	\$ 162,704,889,433	\$ 122,762,723,917	2,982,845	944,312	\$ 3,630,043,740

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	15,312	\$ (2,422,804,472)	\$ 334,796,333	\$ 374,251,536	\$ 3,325,958	\$ (5,802,226)
\$ 1 - \$ 2,999	14,690	\$ 21,089,113	\$ (339,497)	\$ 17,539,546	\$ 20,225,199	\$ 377
\$ 3,000 - \$ 4,999	10,154	\$ 40,748,102	\$ 2,061,708	\$ 16,163,915	\$ 30,326,220	\$ (223,988)
\$ 5,000 - \$ 9,999	27,884	\$ 210,333,058	\$ 15,165,070	\$ 69,109,341	\$ 143,403,963	\$ 643,951
\$ 10,000 - \$ 19,999	76,959	\$ 1,177,328,605	\$ 98,108,477	\$ 358,828,286	\$ 768,955,585	\$ 12,484,627
\$ 20,000 - \$ 29,999	93,149	\$ 2,342,972,702	\$ 193,256,825	\$ 542,981,020	\$ 1,653,840,320	\$ 45,475,299
\$ 30,000 - \$ 39,999	114,071	\$ 4,007,130,662	\$ 310,094,108	\$ 686,052,266	\$ 3,037,597,239	\$ 107,883,452
\$ 40,000 - \$ 49,999	121,393	\$ 5,460,207,559	\$ 436,808,399	\$ 773,458,890	\$ 4,259,936,644	\$ 170,958,015
\$ 50,000 - \$ 59,999	111,405	\$ 6,110,880,530	\$ 535,307,367	\$ 775,387,556	\$ 4,804,784,100	\$ 205,767,332
\$ 60,000 - \$ 74,999	124,850	\$ 8,362,646,944	\$ 829,404,619	\$ 1,000,719,757	\$ 6,534,537,456	\$ 296,924,872
\$ 75,000 - \$ 99,999	113,753	\$ 9,773,215,126	\$ 1,113,893,638	\$ 1,123,532,222	\$ 7,527,177,355	\$ 360,829,720
\$ 100,000 - \$ 124,999	56,235	\$ 6,248,748,048	\$ 810,957,927	\$ 700,747,168	\$ 4,733,131,688	\$ 239,215,263
\$ 125,000 - \$ 149,999	30,517	\$ 4,160,540,952	\$ 588,501,401	\$ 461,083,588	\$ 3,101,782,952	\$ 159,785,082
\$ 150,000 - \$ 199,999	30,011	\$ 5,152,187,627	\$ 794,354,032	\$ 576,236,515	\$ 3,776,032,434	\$ 192,821,909
\$ 200,000 - \$ 249,999	15,118	\$ 3,365,183,743	\$ 558,702,373	\$ 370,094,128	\$ 2,429,500,100	\$ 122,101,397
\$ 250,000 - \$ 499,999	25,730	\$ 8,823,263,827	\$ 1,670,970,401	\$ 962,529,237	\$ 6,214,801,345	\$ 286,379,563
\$ 500,000 - \$ 999,999	11,122	\$ 7,652,119,341	\$ 1,703,570,062	\$ 878,930,671	\$ 5,101,188,355	\$ 183,152,164
\$1,000,000 and Over	9,734	\$ 59,728,227,986	\$ 11,375,713,768	\$ 9,470,435,048	\$ 39,055,029,251	\$ 293,416,542
Total	1,002,087	\$ 130,214,019,453	\$ 21,371,327,011	\$ 19,158,080,690	\$ 93,195,576,164	\$ 2,671,813,351

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	46,114	\$ (2,456,453,093)	\$ 15,148,164	\$ 142,437,046	\$ 1,298,921	\$ (1,565,916)
\$ 1 - \$ 2,999	55,527	\$ 88,971,546	\$ 903,451	\$ 82,540,933	\$ 9,150,313	\$ (669,851)
\$ 3,000 - \$ 4,999	47,991	\$ 192,907,530	\$ 708,856	\$ 111,922,383	\$ 81,430,878	\$ (1,173,521)
\$ 5,000 - \$ 9,999	125,305	\$ 936,836,435	\$ 16,332,622	\$ 318,511,236	\$ 602,589,531	\$ (4,970,465)
\$ 10,000 - \$ 19,999	209,136	\$ 3,082,022,471	\$ 109,054,178	\$ 582,530,474	\$ 2,389,312,878	\$ 13,135,942
\$ 20,000 - \$ 29,999	179,043	\$ 4,468,593,142	\$ 159,230,346	\$ 513,745,857	\$ 3,791,110,050	\$ 89,467,120
\$ 30,000 - \$ 39,999	156,231	\$ 5,435,782,339	\$ 328,464,977	\$ 445,346,549	\$ 4,656,585,091	\$ 163,129,091
\$ 40,000 - \$ 49,999	110,157	\$ 4,916,286,820	\$ 339,913,550	\$ 313,411,041	\$ 4,257,795,817	\$ 175,085,852
\$ 50,000 - \$ 59,999	67,291	\$ 3,671,378,294	\$ 288,348,118	\$ 193,867,169	\$ 3,183,868,428	\$ 141,097,535
\$ 60,000 - \$ 74,999	50,348	\$ 3,345,127,565	\$ 301,061,033	\$ 150,237,357	\$ 2,886,539,832	\$ 134,947,432
\$ 75,000 - \$ 99,999	30,511	\$ 2,595,483,936	\$ 267,262,907	\$ 95,968,338	\$ 2,224,098,724	\$ 107,243,644
\$ 100,000 - \$ 124,999	9,946	\$ 1,098,451,436	\$ 125,681,735	\$ 32,270,163	\$ 935,505,846	\$ 46,462,388
\$ 125,000 - \$ 149,999	4,093	\$ 556,811,067	\$ 66,197,899	\$ 13,367,266	\$ 473,132,869	\$ 23,702,402
\$ 150,000 - \$ 199,999	3,402	\$ 579,347,590	\$ 70,489,593	\$ 10,829,269	\$ 493,452,993	\$ 24,450,400
\$ 200,000 - \$ 249,999	1,353	\$ 299,974,817	\$ 35,629,212	\$ 4,307,314	\$ 257,132,057	\$ 12,570,664
\$ 250,000 - \$ 499,999	1,791	\$ 594,065,943	\$ 80,813,179	\$ 5,671,254	\$ 504,829,700	\$ 22,329,029
\$ 500,000 - \$ 999,999	504	\$ 337,145,786	\$ 57,522,891	\$ 1,671,520	\$ 284,930,063	\$ 8,308,372
\$1,000,000 and Over	316	\$ 2,748,136,356	\$ 211,130,916	\$ 1,143,680	\$ 2,534,383,762	\$ 4,680,271
Total	1,099,059	\$ 32,490,869,980	\$ 2,473,893,627	\$ 3,019,778,849	\$ 29,567,147,753	\$ 958,230,389

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	61,426	\$ 15,536	\$ 10,378	\$ 282,783	\$ 224	\$ 51,020
\$ 1 - \$ 2,999	70,217	\$ 4,591	\$ 3,800	\$ 28,938	\$ 367	\$ 99
\$ 3,000 - \$ 4,999	58,145	\$ 2,858	\$ 3,582	\$ 31,433	\$ 693	\$ 81
\$ 5,000 - \$ 9,999	153,189	\$ 26,252	\$ 22,400	\$ 225,743	\$ 21,979	\$ 3,740
\$ 10,000 - \$ 19,999	286,095	\$ 266,074	\$ 76,388	\$ 3,775,605	\$ 562,803	\$ 88,831
\$ 20,000 - \$ 29,999	272,192	\$ 747,108	\$ 119,129	\$ 10,216,587	\$ 2,130,447	\$ 329,598
\$ 30,000 - \$ 39,999	270,302	\$ 1,532,340	\$ 195,077	\$ 17,386,000	\$ 5,151,508	\$ 596,879
\$ 40,000 - \$ 49,999	231,550	\$ 1,858,917	\$ 254,309	\$ 21,796,918	\$ 7,738,300	\$ 847,768
\$ 50,000 - \$ 59,999	178,696	\$ 1,883,271	\$ 218,879	\$ 24,159,789	\$ 8,197,681	\$ 1,019,756
\$ 60,000 - \$ 74,999	175,198	\$ 2,257,238	\$ 202,165	\$ 36,906,580	\$ 11,446,641	\$ 1,597,491
\$ 75,000 - \$ 99,999	144,264	\$ 2,354,112	\$ 131,247	\$ 57,888,334	\$ 13,733,504	\$ 2,864,143
\$ 100,000 - \$ 124,999	66,181	\$ 1,237,625	\$ 44,327	\$ 47,907,144	\$ 8,332,901	\$ 2,438,045
\$ 125,000 - \$ 149,999	34,610	\$ 696,900	\$ 16,001	\$ 40,344,632	\$ 5,548,743	\$ 2,161,158
\$ 150,000 - \$ 199,999	33,413	\$ 706,914	\$ 12,031	\$ 62,407,503	\$ 7,105,486	\$ 3,581,952
\$ 200,000 - \$ 249,999	16,471	\$ 344,470	\$ 4,023	\$ 49,114,579	\$ 4,799,806	\$ 2,892,547
\$ 250,000 - \$ 499,999	27,521	\$ 623,485	\$ 6,100	\$ 170,675,837	\$ 12,242,254	\$ 10,757,981
\$ 500,000 - \$ 999,999	11,626	\$ 224,147	\$ 1,000	\$ 207,191,442	\$ 9,814,981	\$ 13,339,200
\$1,000,000 and Over	10,050	\$ 77,877	\$ 360	\$ 2,878,253,607	\$ 26,195,092	\$ 66,791,820
Total	2,101,146	\$ 14,859,715	\$ 1,321,196	\$ 3,628,593,454	\$ 123,023,410	\$ 109,362,109

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	61,426	\$ 536,278	\$ 84,834	\$ 19,690	\$ 721,609	\$ 6,343,837
\$ 1 - \$ 2,999	70,217	\$ 46,724	\$ 60,167	\$ 21,080	\$ 579,099	\$ 29,733
\$ 3,000 - \$ 4,999	58,145	\$ 38,947	\$ 70,955	\$ 13,991	\$ 1,075,527	\$ 251,688
\$ 5,000 - \$ 9,999	153,189	\$ 120,370	\$ 308,450	\$ 57,641	\$ 6,238,835	\$ 204,692
\$ 10,000 - \$ 19,999	286,095	\$ 315,539	\$ 1,254,080	\$ 147,290	\$ 25,051,131	\$ 355,362
\$ 20,000 - \$ 29,999	272,192	\$ 295,886	\$ 1,776,781	\$ 152,837	\$ 21,887,233	\$ 568,290
\$ 30,000 - \$ 39,999	270,302	\$ 236,756	\$ 1,580,584	\$ 133,645	\$ 10,773,303	\$ 346,122
\$ 40,000 - \$ 49,999	231,550	\$ 190,444	\$ 340,846	\$ 71,974	\$ 2,185,041	\$ 621,429
\$ 50,000 - \$ 59,999	178,696	\$ 181,831	\$ -	\$ -	\$ 124,494	\$ 624,020
\$ 60,000 - \$ 74,999	175,198	\$ 187,072	\$ -	\$ -	\$ -	\$ 760,813
\$ 75,000 - \$ 99,999	144,264	\$ 149,326	\$ -	\$ -	\$ -	\$ 1,241,257
\$ 100,000 - \$ 124,999	66,181	\$ 122,662	\$ -	\$ -	\$ -	\$ 813,397
\$ 125,000 - \$ 149,999	34,610	\$ 65,896	\$ -	\$ -	\$ -	\$ 660,610
\$ 150,000 - \$ 199,999	33,413	\$ 80,388	\$ -	\$ -	\$ -	\$ 1,389,849
\$ 200,000 - \$ 249,999	16,471	\$ 91,820	\$ -	\$ -	\$ -	\$ 912,976
\$ 250,000 - \$ 499,999	27,521	\$ 116,170	\$ -	\$ -	\$ -	\$ 5,192,247
\$ 500,000 - \$ 999,999	11,626	\$ 65,521	\$ -	\$ -	\$ -	\$ 2,317,784
\$1,000,000 and Over	10,050	\$ 178,509	\$ -	\$ -	\$ -	\$ 11,969,930
Total	2,101,146	\$ 3,020,139	\$ 5,476,697	\$ 618,148	\$ 68,636,272	\$ 34,604,036

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

2019 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	125,213	\$ (3,010,466,430)	\$ 2,026,160,741	\$ -	261,503	24,657	\$ (10,420,415)
\$ 1 - \$ 1,638	48,467	\$ 200,381,819	\$ 18,828,641	\$ 41,137,023	71,626	6,427	\$ (1,284,092)
\$ 1,638 - \$ 3,276	58,073	\$ 341,957,146	\$ 27,921,046	\$ 143,584,992	85,442	7,536	\$ (1,895,729)
\$ 3,276 - \$ 6,552	119,951	\$ 1,047,951,321	\$ 72,988,048	\$ 590,897,097	182,321	21,111	\$ (5,894,214)
\$ 6,552 - \$14,742	272,090	\$ 4,100,302,466	\$ 277,859,078	\$ 2,862,062,995	411,743	74,860	\$ 18,391,617
\$ 14,742 - \$24,570	297,215	\$ 7,538,152,324	\$ 520,460,792	\$ 5,847,403,969	421,853	107,196	\$ 143,377,651
\$ 24,570 - \$32,760	252,365	\$ 8,934,003,959	\$ 634,746,539	\$ 7,229,710,512	333,128	101,915	\$ 252,622,496
\$ 32,760 - \$49,140	414,415	\$ 20,422,509,561	\$ 1,638,506,954	\$ 16,732,423,877	522,787	205,680	\$ 697,193,427
\$ 49,140 - \$73,710	287,451	\$ 21,088,109,501	\$ 2,111,651,974	\$ 16,994,901,500	364,775	197,755	\$ 792,117,114
\$ 73,710 and Over	225,906	\$ 102,041,987,766	\$16,516,096,825	\$ 72,320,601,952	327,667	197,175	\$ 1,745,835,885
Total	2,101,146	\$ 162,704,889,433	\$23,845,220,638	\$ 122,762,723,917	2,982,845	944,312	\$ 3,630,043,740

TABLE 15-C
TOTAL PAY RETURNS BY TAXABLE INCOME

2019 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	470	\$ 80,925,844	\$ 80,398,506	\$ -	886	80	\$ 527,046
\$ 1 - \$ 1,638	77	\$ 514,838	\$ 151,520	\$ 56,985	136	6	\$ 9,798
\$ 1,638 - \$ 3,276	138	\$ 837,545	\$ (2,737)	\$ 349,287	208	2	\$ 16,633
\$ 3,276 - \$ 6,552	33,746	\$ 304,020,468	\$ 26,413,986	\$ 186,839,836	40,204	89	\$ 798,229
\$ 6,552 - \$14,742	194,014	\$ 2,973,550,145	\$ 250,568,285	\$ 2,076,282,505	259,630	12,022	\$ 37,835,119
\$ 14,742 - \$24,570	257,296	\$ 6,578,560,573	\$ 494,863,231	\$ 5,105,800,632	346,633	56,247	\$ 151,086,340
\$ 24,570 - \$32,760	242,085	\$ 8,558,675,793	\$ 608,189,124	\$ 6,938,400,741	318,424	96,082	\$ 253,173,683
\$ 32,760 - \$49,140	399,616	\$ 19,652,870,135	\$ 1,567,524,433	\$ 16,134,484,512	503,476	200,386	\$ 697,758,619
\$ 49,140 - \$73,710	275,320	\$ 20,143,255,569	\$ 2,010,643,575	\$ 16,270,055,622	348,292	191,803	\$ 793,120,049
\$ 73,710 and Over	204,373	\$ 71,049,766,368	\$12,046,380,188	\$ 50,340,393,724	290,202	181,233	\$ 1,758,780,319
Total	1,607,135	\$ 129,342,977,278	\$17,085,130,111	\$ 97,052,663,844	2,108,091	737,950	\$ 3,693,105,835

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

2019 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	124,743	\$ (3,091,392,274)	\$ 1,945,762,235	\$ -	260,617	24,577	\$ (10,947,461)
\$ 1 - \$ 1,638	48,390	\$ 199,866,981	\$ 18,677,121	\$ 41,080,038	71,490	6,421	\$ (1,293,890)
\$ 1,638 - \$ 3,276	57,935	\$ 341,119,601	\$ 27,923,783	\$ 143,235,705	85,234	7,534	\$ (1,912,362)
\$ 3,276 - \$ 6,552	86,205	\$ 743,930,853	\$ 46,574,062	\$ 404,057,261	142,117	21,022	\$ (6,692,443)
\$ 6,552 - \$14,742	78,076	\$ 1,126,752,321	\$ 27,290,793	\$ 785,780,490	152,113	62,838	\$ (19,443,502)
\$ 14,742 - \$24,570	39,919	\$ 959,591,751	\$ 25,597,561	\$ 741,603,337	75,220	50,949	\$ (7,708,689)
\$ 24,570 - \$32,760	10,280	\$ 375,328,166	\$ 26,557,415	\$ 291,309,771	14,704	5,833	\$ (551,187)
\$ 32,760 - \$49,140	14,799	\$ 769,639,426	\$ 70,982,521	\$ 597,939,365	19,311	5,294	\$ (565,192)
\$ 49,140 - \$73,710	12,131	\$ 944,853,932	\$ 101,008,399	\$ 724,845,878	16,483	5,952	\$ (1,002,935)
\$ 73,710 and Over	21,533	\$ 30,992,221,398	\$ 4,469,716,637	\$ 21,980,208,228	37,465	15,942	\$ (12,944,434)
Total	494,011	\$ 33,361,912,155	\$ 6,760,090,527	\$ 25,710,060,073	874,754	206,362	\$ (63,062,095)

**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	55,498	\$ (2,127,193,663)	\$ 2,413,564	124,235	9,153	\$ (6,141,938)
\$ 1 - \$ 2,999	64,272	\$ 100,839,196	\$ 26,340,788	94,679	6,814	\$ (631,892)
\$ 3,000 - \$ 4,999	53,059	\$ 213,168,122	\$ 101,706,539	76,045	6,333	\$ (1,350,923)
\$ 5,000 - \$ 9,999	139,563	\$ 1,045,014,147	\$ 679,141,498	204,965	22,997	\$ (4,141,555)
\$ 10,000 - \$ 19,999	260,529	\$ 3,878,533,374	\$ 2,873,419,604	398,258	79,334	\$ 24,359,530
\$ 20,000 - \$ 29,999	248,156	\$ 6,210,476,393	\$ 4,971,929,298	359,216	95,135	\$ 129,688,443
\$ 30,000 - \$ 39,999	246,906	\$ 8,626,223,093	\$ 7,039,637,211	333,908	106,554	\$ 261,108,931
\$ 40,000 - \$ 49,999	211,387	\$ 9,472,275,859	\$ 7,792,390,832	274,625	102,868	\$ 334,318,381
\$ 50,000 - \$ 59,999	162,330	\$ 8,885,095,624	\$ 7,274,446,296	207,236	90,155	\$ 335,095,474
\$ 60,000 - \$ 74,999	156,463	\$ 10,450,131,195	\$ 8,436,177,616	199,836	98,819	\$ 415,740,506
\$ 75,000 - \$ 99,999	123,984	\$ 10,619,497,551	\$ 8,405,216,510	161,999	91,745	\$ 447,535,355
\$ 100,000 - \$ 124,999	54,528	\$ 6,049,080,772	\$ 4,691,371,046	73,355	44,717	\$ 271,113,496
\$ 125,000 - \$ 149,999	27,313	\$ 3,720,183,801	\$ 2,840,553,402	37,685	23,366	\$ 173,425,719
\$ 150,000 - \$ 199,999	24,804	\$ 4,247,496,367	\$ 3,199,696,475	34,954	21,670	\$ 203,951,152
\$ 200,000 - \$ 249,999	11,509	\$ 2,558,221,670	\$ 1,905,294,758	16,756	10,324	\$ 126,178,820
\$ 250,000 - \$ 499,999	16,971	\$ 5,734,614,135	\$ 4,187,944,896	24,938	15,947	\$ 285,465,158
\$ 500,000 - \$ 999,999	5,324	\$ 3,591,961,244	\$ 2,494,401,318	8,152	5,180	\$ 171,978,795
\$1,000,000 and Over	2,405	\$ 6,140,067,148	\$ 4,145,209,748	4,014	2,025	\$ 233,039,044
Total	1,865,001	\$ 89,415,686,028	\$ 71,067,291,399	2,634,856	833,136	\$ 3,400,732,496

**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	478	\$ (39,951,940)	\$ 1,426,364	800	63	\$ 324,761
\$ 1 - \$ 2,999	445	\$ 642,471	\$ 2,614,210	577	70	\$ 64,463
\$ 3,000 - \$ 4,999	1,081	\$ 4,735,362	\$ 6,009,805	1,187	42	\$ 49,480
\$ 5,000 - \$ 9,999	44,949	\$ 370,815,278	\$ 287,849,589	49,318	1,062	\$ 2,200,536
\$ 10,000 - \$ 19,999	179,672	\$ 2,717,374,370	\$ 2,140,547,341	222,088	13,629	\$ 45,764,345
\$ 20,000 - \$ 29,999	216,438	\$ 5,454,904,141	\$ 4,406,031,183	290,714	50,658	\$ 136,842,236
\$ 30,000 - \$ 39,999	241,002	\$ 8,424,557,697	\$ 6,940,743,114	321,901	101,807	\$ 261,664,605
\$ 40,000 - \$ 49,999	208,161	\$ 9,327,579,336	\$ 7,719,703,474	268,780	101,771	\$ 334,527,053
\$ 50,000 - \$ 59,999	159,905	\$ 8,752,302,591	\$ 7,198,396,338	203,166	89,365	\$ 335,495,434
\$ 60,000 - \$ 74,999	153,939	\$ 10,281,016,604	\$ 8,334,535,112	195,656	97,873	\$ 416,114,956
\$ 75,000 - \$ 99,999	121,869	\$ 10,438,483,025	\$ 8,291,282,185	158,493	90,727	\$ 447,859,246
\$ 100,000 - \$ 124,999	53,509	\$ 5,935,484,666	\$ 4,618,940,860	71,476	44,193	\$ 271,506,231
\$ 125,000 - \$ 149,999	26,757	\$ 3,644,166,453	\$ 2,792,211,935	36,657	23,054	\$ 173,672,081
\$ 150,000 - \$ 199,999	24,209	\$ 4,144,690,956	\$ 3,134,359,344	33,860	21,254	\$ 204,685,471
\$ 200,000 - \$ 249,999	11,187	\$ 2,486,660,203	\$ 1,858,621,253	16,117	10,097	\$ 126,613,644
\$ 250,000 - \$ 499,999	16,422	\$ 5,543,336,661	\$ 4,071,221,333	23,858	15,536	\$ 288,494,183
\$ 500,000 - \$ 999,999	5,094	\$ 3,434,253,451	\$ 2,404,914,539	7,656	5,028	\$ 172,632,567
\$1,000,000 and Over	2,245	\$ 5,632,523,165	\$ 3,857,685,915	3,670	1,925	\$ 237,615,260
Total	1,467,362	\$ 86,553,574,490	\$ 68,067,093,894	1,905,974	668,154	\$ 3,456,126,552

**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	55,020	\$ (2,087,241,723)	\$ 987,200	123,435	9,090	\$ (6,466,699)
\$ 1 - \$ 2,999	63,827	\$ 100,196,725	\$ 23,726,578	94,102	6,744	\$ (696,355)
\$ 3,000 - \$ 4,999	51,978	\$ 208,432,760	\$ 95,696,734	74,858	6,291	\$ (1,400,403)
\$ 5,000 - \$ 9,999	94,614	\$ 674,198,869	\$ 391,291,909	155,647	21,935	\$ (6,342,091)
\$ 10,000 - \$ 19,999	80,857	\$ 1,161,159,004	\$ 732,872,263	176,170	65,705	\$ (21,404,815)
\$ 20,000 - \$ 29,999	31,718	\$ 755,572,252	\$ 565,898,115	68,502	44,477	\$ (7,153,793)
\$ 30,000 - \$ 39,999	5,904	\$ 201,665,396	\$ 98,894,097	12,007	4,747	\$ (555,674)
\$ 40,000 - \$ 49,999	3,226	\$ 144,696,523	\$ 72,687,358	5,845	1,097	\$ (208,672)
\$ 50,000 - \$ 59,999	2,425	\$ 132,793,033	\$ 76,049,958	4,070	790	\$ (399,960)
\$ 60,000 - \$ 74,999	2,524	\$ 169,114,591	\$ 101,642,504	4,180	946	\$ (374,450)
\$ 75,000 - \$ 99,999	2,115	\$ 181,014,526	\$ 113,934,325	3,506	1,018	\$ (323,891)
\$ 100,000 - \$ 124,999	1,019	\$ 113,596,106	\$ 72,430,186	1,879	524	\$ (392,735)
\$ 125,000 - \$ 149,999	556	\$ 76,017,348	\$ 48,341,467	1,028	312	\$ (246,362)
\$ 150,000 - \$ 199,999	595	\$ 102,805,411	\$ 65,337,131	1,094	416	\$ (734,319)
\$ 200,000 - \$ 249,999	322	\$ 71,561,467	\$ 46,673,505	639	227	\$ (434,824)
\$ 250,000 - \$ 499,999	549	\$ 191,277,474	\$ 116,723,563	1,080	411	\$ (3,029,025)
\$ 500,000 - \$ 999,999	230	\$ 157,707,793	\$ 89,486,779	496	152	\$ (653,772)
\$1,000,000 and Over	160	\$ 507,543,983	\$ 287,523,833	344	100	\$ (4,576,216)
Total	397,639	\$ 2,862,111,538	\$ 3,000,197,505	728,882	164,982	\$ (55,394,056)

**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	25,156	\$ 205,299,939	\$ 154,556,958	25,226	41	\$ 1,068,195
\$ 10,000 - \$ 19,999	100,158	\$ 1,496,311,671	\$ 1,187,684,496	109,130	2,327	\$ 25,710,830
\$ 20,000 - \$ 29,999	112,095	\$ 2,826,687,855	\$ 2,308,211,332	141,831	22,569	\$ 70,373,410
\$ 30,000 - \$ 39,999	115,546	\$ 4,025,209,548	\$ 3,332,144,143	153,553	45,399	\$ 123,252,410
\$ 40,000 - \$ 49,999	85,823	\$ 3,834,607,520	\$ 3,181,609,150	112,474	31,262	\$ 137,723,388
\$ 50,000 - \$ 59,999	56,484	\$ 3,084,618,948	\$ 2,533,199,290	74,187	19,709	\$ 117,836,922
\$ 60,000 - \$ 74,999	46,545	\$ 3,098,391,675	\$ 2,491,632,946	62,118	16,347	\$ 123,903,905
\$ 75,000 - \$ 99,999	30,743	\$ 2,620,686,650	\$ 2,046,857,084	42,031	10,139	\$ 109,857,993
\$ 100,000 - \$ 124,999	11,220	\$ 1,241,025,326	\$ 945,489,288	15,853	3,527	\$ 55,257,216
\$ 125,000 - \$ 149,999	4,889	\$ 665,111,614	\$ 500,800,963	7,179	1,560	\$ 31,022,038
\$ 150,000 - \$ 199,999	4,070	\$ 696,018,962	\$ 518,163,034	6,059	1,199	\$ 33,612,981
\$ 200,000 - \$ 249,999	1,678	\$ 371,884,743	\$ 271,846,476	2,565	433	\$ 18,471,063
\$ 250,000 - \$ 499,999	2,343	\$ 784,117,745	\$ 564,117,964	3,504	613	\$ 39,765,707
\$ 500,000 - \$ 999,999	651	\$ 433,158,799	\$ 298,367,308	974	147	\$ 21,374,546
\$1,000,000 And Over	286	\$ 746,674,823	\$ 514,834,269	431	55	\$ 32,113,259
Total	597,687	\$ 26,129,805,818	\$ 20,849,514,701	757,115	155,327	\$ 941,343,863

**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	22,034	\$ (583,968,276)	\$ 81,346	34,737	1,342	\$ (499,911)
\$ 1 - \$ 2,999	40,747	\$ 67,086,232	\$ 6,888,005	50,180	3,984	\$ (454,166)
\$ 3,000 - \$ 4,999	35,508	\$ 142,385,047	\$ 63,898,712	42,849	4,319	\$ (891,751)
\$ 5,000 - \$ 9,999	64,142	\$ 453,102,432	\$ 286,854,474	86,676	15,187	\$ (4,961,889)
\$ 10,000 - \$ 19,999	50,239	\$ 729,134,874	\$ 501,392,267	95,154	49,727	\$ (17,544,127)
\$ 20,000 - \$ 29,999	19,820	\$ 467,088,980	\$ 389,872,832	38,230	31,895	\$ (5,207,429)
\$ 30,000 - \$ 39,999	2,574	\$ 87,685,929	\$ 38,944,539	4,562	1,977	\$ (216,559)
\$ 40,000 - \$ 49,999	1,369	\$ 61,402,858	\$ 25,321,037	2,212	244	\$ (34,849)
\$ 50,000 - \$ 59,999	1,001	\$ 54,800,701	\$ 27,716,648	1,501	132	\$ (22,035)
\$ 60,000 - \$ 74,999	981	\$ 65,437,343	\$ 33,946,060	1,451	144	\$ (67,569)
\$ 75,000 - \$ 99,999	628	\$ 53,541,506	\$ 30,235,294	926	125	\$ (16,532)
\$ 100,000 - \$ 124,999	252	\$ 27,944,056	\$ 16,128,392	390	51	\$ (27,635)
\$ 125,000 - \$ 149,999	133	\$ 18,189,161	\$ 10,219,599	212	32	\$ (9,543)
\$ 150,000 - \$ 199,999	108	\$ 18,560,601	\$ 9,504,764	171	34	\$ (89,689)
\$ 200,000 - \$ 249,999	58	\$ 12,884,402	\$ 7,990,055	99	15	\$ (151,763)
\$ 250,000 - \$ 499,999	72	\$ 25,209,651	\$ 13,281,790	111	11	\$ (191,772)
\$ 500,000 - \$ 999,999	33	\$ 22,391,341	\$ 10,475,434	51	7	\$ (17,980)
\$1,000,000 and Over	28	\$ 44,040,273	\$ 25,281,671	40	5	\$ (79,259)
Total	239,727	\$ 1,766,917,111	\$ 1,498,032,919	359,552	109,231	\$ (30,484,458)

**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	48	\$ (31,736,073)	\$ 121,469	125	26	\$ 185,448
\$ 10,000 - \$ 19,999	4,502	\$ 78,213,316	\$ 48,199,739	14,162	567	\$ 613,552
\$ 20,000 - \$ 29,999	12,291	\$ 312,144,849	\$ 212,595,105	35,965	3,901	\$ 4,714,108
\$ 30,000 - \$ 39,999	16,754	\$ 587,508,227	\$ 444,018,154	43,791	14,993	\$ 12,672,441
\$ 40,000 - \$ 49,999	15,380	\$ 690,017,688	\$ 542,239,222	38,027	16,270	\$ 20,691,171
\$ 50,000 - \$ 59,999	12,375	\$ 678,074,821	\$ 540,879,033	29,956	13,801	\$ 23,762,786
\$ 60,000 - \$ 74,999	13,178	\$ 882,446,931	\$ 709,988,572	31,232	14,823	\$ 34,042,976
\$ 75,000 - \$ 99,999	13,661	\$ 1,178,749,677	\$ 947,453,269	31,767	16,486	\$ 49,515,989
\$ 100,000 - \$ 124,999	7,374	\$ 819,933,735	\$ 647,854,153	17,005	9,009	\$ 36,293,692
\$ 125,000 - \$ 149,999	4,083	\$ 556,738,416	\$ 430,757,760	9,500	5,079	\$ 25,359,706
\$ 150,000 - \$ 199,999	3,933	\$ 674,375,093	\$ 510,585,744	9,229	4,944	\$ 31,396,409
\$ 200,000 - \$ 249,999	2,010	\$ 447,217,572	\$ 331,533,972	4,743	2,585	\$ 21,085,902
\$ 250,000 - \$ 499,999	3,219	\$ 1,098,538,893	\$ 803,459,228	7,620	4,367	\$ 54,179,392
\$ 500,000 - \$ 999,999	1,228	\$ 836,104,251	\$ 583,508,677	2,841	1,759	\$ 40,903,091
\$1,000,000 And Over	669	\$ 1,915,549,180	\$ 1,312,826,280	1,627	796	\$ 74,809,192
Total	110,705	\$ 10,723,876,576	\$ 8,066,020,377	277,590	109,406	\$ 430,225,855

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	20,068	\$ (1,379,976,766)	\$ 201,674	67,931	6,439	\$ (5,467,693)
\$ 1 - \$ 2,999	5,926	\$ 8,697,003	\$ 40,409	20,500	1,469	\$ (171,377)
\$ 3,000 - \$ 4,999	4,204	\$ 16,932,576	\$ 540,131	14,727	942	\$ (359,266)
\$ 5,000 - \$ 9,999	11,291	\$ 85,341,556	\$ 25,411,914	38,720	3,079	\$ (742,656)
\$ 10,000 - \$ 19,999	19,828	\$ 283,880,295	\$ 143,821,625	64,751	10,176	\$ (2,820,863)
\$ 20,000 - \$ 29,999	9,022	\$ 219,087,111	\$ 133,063,941	26,350	10,387	\$ (1,620,369)
\$ 30,000 - \$ 39,999	1,851	\$ 62,484,238	\$ 25,316,359	5,564	2,138	\$ (230,775)
\$ 40,000 - \$ 49,999	708	\$ 31,537,330	\$ 9,207,211	2,281	365	\$ (64,647)
\$ 50,000 - \$ 59,999	448	\$ 24,474,384	\$ 8,541,177	1,442	208	\$ (242,913)
\$ 60,000 - \$ 74,999	500	\$ 33,703,630	\$ 14,139,476	1,542	295	\$ (55,016)
\$ 75,000 - \$ 99,999	485	\$ 41,778,171	\$ 19,990,270	1,453	315	\$ (93,090)
\$ 100,000 - \$ 124,999	339	\$ 37,943,817	\$ 20,878,457	990	207	\$ (190,826)
\$ 125,000 - \$ 149,999	196	\$ 26,839,460	\$ 15,667,499	542	144	\$ (163,813)
\$ 150,000 - \$ 199,999	256	\$ 44,320,057	\$ 26,423,503	649	238	\$ (287,929)
\$ 200,000 - \$ 249,999	152	\$ 33,751,222	\$ 20,270,997	398	138	\$ (13,052)
\$ 250,000 - \$ 499,999	295	\$ 102,571,381	\$ 59,151,492	740	294	\$ (2,179,892)
\$ 500,000 - \$ 999,999	132	\$ 91,522,795	\$ 49,856,388	357	117	\$ (68,557)
\$1,000,000 and Over	93	\$ 319,785,422	\$ 174,358,541	254	69	\$ (1,008,772)
Total	75,794	\$ 84,673,682	\$ 746,881,064	249,191	37,020	\$ (15,781,506)

**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	422	\$ (946,850)	\$ 1,371,128	684	36	\$ 110,224
\$ 1 - \$ 2,999	441	\$ 637,019	\$ 2,614,210	567	70	\$ 58,778
\$ 3,000 - \$ 4,999	1,077	\$ 4,717,944	\$ 5,989,278	1,183	42	\$ 47,533
\$ 5,000 - \$ 9,999	19,809	\$ 158,269,192	\$ 133,246,925	24,097	1,022	\$ 1,169,062
\$ 10,000 - \$ 19,999	75,012	\$ 1,142,849,383	\$ 904,663,106	98,796	10,735	\$ 19,439,963
\$ 20,000 - \$ 29,999	92,052	\$ 2,316,071,437	\$ 1,885,224,746	112,918	24,188	\$ 61,754,718
\$ 30,000 - \$ 39,999	108,702	\$ 3,811,839,922	\$ 3,164,580,817	124,557	41,415	\$ 125,739,754
\$ 40,000 - \$ 49,999	106,958	\$ 4,802,954,128	\$ 3,995,855,102	118,279	54,239	\$ 176,112,494
\$ 50,000 - \$ 59,999	91,046	\$ 4,989,608,822	\$ 4,124,318,015	99,023	55,855	\$ 193,895,726
\$ 60,000 - \$ 74,999	94,216	\$ 6,300,177,998	\$ 5,132,913,594	102,306	66,703	\$ 258,168,075
\$ 75,000 - \$ 99,999	77,465	\$ 6,639,046,698	\$ 5,296,971,832	84,695	64,102	\$ 288,485,264
\$ 100,000 - \$ 124,999	34,915	\$ 3,874,525,605	\$ 3,025,597,419	38,618	31,657	\$ 179,955,323
\$ 125,000 - \$ 149,999	17,785	\$ 2,422,316,423	\$ 1,860,653,212	19,978	16,415	\$ 117,290,337
\$ 150,000 - \$ 199,999	16,206	\$ 2,774,296,901	\$ 2,105,610,566	18,572	15,111	\$ 139,676,081
\$ 200,000 - \$ 249,999	7,499	\$ 1,667,557,888	\$ 1,255,240,805	8,809	7,079	\$ 87,056,679
\$ 250,000 - \$ 499,999	10,860	\$ 3,660,680,023	\$ 2,703,644,141	12,734	10,556	\$ 194,549,084
\$ 500,000 - \$ 999,999	3,215	\$ 2,164,990,401	\$ 1,523,038,554	3,841	3,122	\$ 110,354,930
\$1,000,000 and Over	1,290	\$ 2,970,299,162	\$ 2,030,025,366	1,612	1,074	\$ 130,692,809
Total	758,970	\$ 49,699,892,096	\$ 39,151,558,816	871,269	403,421	\$ 2,084,556,834

**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	12,918	\$ (123,296,681)	\$ 704,180	20,767	1,309	\$ (499,095)
\$ 1 - \$ 2,999	17,154	\$ 24,413,490	\$ 16,798,164	23,422	1,291	\$ (70,812)
\$ 3,000 - \$ 4,999	12,266	\$ 49,115,137	\$ 31,257,891	17,282	1,030	\$ (149,386)
\$ 5,000 - \$ 9,999	19,181	\$ 135,754,881	\$ 79,025,521	30,251	3,669	\$ (637,546)
\$ 10,000 - \$ 19,999	10,790	\$ 148,143,835	\$ 87,658,371	16,265	5,802	\$ (1,039,825)
\$ 20,000 - \$ 29,999	2,876	\$ 69,396,161	\$ 42,961,342	3,922	2,195	\$ (325,995)
\$ 30,000 - \$ 39,999	1,479	\$ 51,495,229	\$ 34,633,199	1,881	632	\$ (108,340)
\$ 40,000 - \$ 49,999	1,149	\$ 51,756,335	\$ 38,159,110	1,352	488	\$ (109,176)
\$ 50,000 - \$ 59,999	976	\$ 53,517,948	\$ 39,792,133	1,127	450	\$ (135,012)
\$ 60,000 - \$ 74,999	1,043	\$ 69,973,618	\$ 53,556,968	1,187	507	\$ (251,865)
\$ 75,000 - \$ 99,999	1,002	\$ 85,694,849	\$ 63,708,761	1,127	578	\$ (214,269)
\$ 100,000 - \$ 124,999	428	\$ 47,708,233	\$ 35,423,337	499	266	\$ (174,274)
\$ 125,000 - \$ 149,999	227	\$ 30,988,727	\$ 22,454,369	274	136	\$ (73,006)
\$ 150,000 - \$ 199,999	231	\$ 39,924,753	\$ 29,408,864	274	144	\$ (356,701)
\$ 200,000 - \$ 249,999	112	\$ 24,925,843	\$ 18,412,453	142	74	\$ (270,009)
\$ 250,000 - \$ 499,999	182	\$ 63,496,442	\$ 44,290,281	229	106	\$ (657,361)
\$ 500,000 - \$ 999,999	65	\$ 43,793,657	\$ 29,154,957	88	28	\$ (567,235)
\$1,000,000 and Over	39	\$ 143,718,288	\$ 87,883,621	50	26	\$ (3,488,185)
Total	82,118	\$ 1,010,520,745	\$ 755,283,522	120,139	18,731	\$ (9,128,092)

**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	4,807	\$ 178,918,773	\$ 151,174,756	7,296	2,029	\$ 6,229,570
ADAMS	2,288	\$ 81,224,197	\$ 69,551,606	3,489	1,001	\$ 2,937,331
ALLAMAKEE	8,154	\$ 275,942,584	\$ 243,740,665	12,264	3,686	\$ 9,178,792
APPANOOSE	6,623	\$ 219,855,114	\$ 185,178,700	10,168	3,106	\$ 7,877,886
AUDUBON	3,432	\$ 136,835,640	\$ 117,946,686	5,244	1,344	\$ 4,117,642
BENTON	15,530	\$ 707,654,046	\$ 570,098,996	21,822	6,692	\$ 27,067,242
BLACK HAWK	74,655	\$ 3,382,790,098	\$ 2,648,192,319	106,207	31,637	\$ 127,717,169
BOONE	16,145	\$ 713,591,286	\$ 570,828,857	22,804	6,520	\$ 26,946,807
BREMER	14,937	\$ 696,461,028	\$ 557,545,285	21,616	6,452	\$ 27,469,348
BUCHANAN	12,356	\$ 515,683,600	\$ 433,745,643	17,509	6,105	\$ 19,727,040
BUENA VISTA	12,090	\$ 532,834,458	\$ 437,460,660	17,387	6,746	\$ 18,996,813
BUTLER	8,721	\$ 349,493,494	\$ 291,807,700	12,939	3,752	\$ 14,131,130
CALHOUN	5,600	\$ 214,383,444	\$ 183,227,033	8,464	2,354	\$ 8,584,907
CARROLL	13,193	\$ 571,180,406	\$ 469,576,402	18,811	5,772	\$ 21,343,349
CASS	7,792	\$ 304,673,450	\$ 254,109,255	11,748	3,211	\$ 11,289,703
CEDAR	11,464	\$ 492,468,378	\$ 407,320,810	16,352	4,763	\$ 19,740,831
CERRO GORDO	25,960	\$ 1,189,907,112	\$ 938,844,994	37,610	9,929	\$ 44,649,682
CHEROKEE	7,102	\$ 280,078,758	\$ 237,915,354	10,562	2,810	\$ 10,915,679
CHICKASAW	7,359	\$ 296,490,223	\$ 258,250,723	10,713	3,046	\$ 11,746,014
CLARKE	5,396	\$ 194,539,923	\$ 160,165,713	7,971	2,688	\$ 6,931,435
CLAY	10,121	\$ 432,442,084	\$ 348,124,346	14,706	4,121	\$ 16,135,262
CLAYTON	10,301	\$ 398,384,868	\$ 347,697,083	15,635	4,072	\$ 14,328,718

(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	27,298	\$ 1,082,395,686	\$ 882,071,084	39,824	11,905	\$ 40,838,134
CRAWFORD	9,548	\$ 376,613,235	\$ 315,888,075	14,029	5,214	\$ 14,389,526
DALLAS	55,369	\$ 4,152,797,949	\$ 3,151,769,526	72,725	28,396	\$ 171,976,681
DAVIS	4,505	\$ 166,747,969	\$ 144,165,044	6,949	2,982	\$ 6,475,170
DECATUR	3,674	\$ 134,659,699	\$ 106,365,669	5,739	1,861	\$ 4,054,168
DELAWARE	10,698	\$ 410,805,362	\$ 355,813,426	15,215	4,651	\$ 16,499,886
DES MOINES	23,753	\$ 989,078,799	\$ 795,668,611	35,152	10,235	\$ 36,939,996
DICKINSON	11,706	\$ 578,350,433	\$ 464,161,619	17,730	3,894	\$ 21,859,653
DUBUQUE	61,845	\$ 3,059,684,752	\$ 2,372,310,185	86,423	25,841	\$ 113,765,881
EMMET	5,418	\$ 200,838,201	\$ 166,709,537	8,036	2,275	\$ 6,865,303
FAYETTE	11,011	\$ 377,593,115	\$ 328,478,804	16,420	4,625	\$ 14,449,409
FLOYD	9,096	\$ 341,268,990	\$ 292,358,487	13,403	4,106	\$ 13,301,028
FRANKLIN	5,545	\$ 231,840,030	\$ 190,532,666	8,383	2,522	\$ 8,813,494
FREMONT	3,886	\$ 165,450,519	\$ 136,227,405	5,859	1,701	\$ 5,380,717
GREENE	5,230	\$ 188,432,137	\$ 165,335,272	7,917	2,224	\$ 7,544,772
GRUNDY	7,488	\$ 358,374,270	\$ 285,936,334	10,745	3,131	\$ 14,362,057
GUTHRIE	6,364	\$ 295,404,753	\$ 235,649,241	9,602	2,555	\$ 11,307,264
HAMILTON	8,794	\$ 416,229,149	\$ 358,473,617	12,915	3,847	\$ 15,390,845
HANCOCK	6,474	\$ 256,222,289	\$ 219,019,875	9,563	2,580	\$ 10,094,448
HARDIN	10,112	\$ 378,630,827	\$ 327,558,846	15,002	4,288	\$ 15,065,476
HARRISON	8,404	\$ 353,829,445	\$ 297,630,123	12,118	3,782	\$ 10,400,639
HENRY	11,242	\$ 409,183,293	\$ 338,217,595	16,467	4,977	\$ 15,158,108

(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	5,801	\$ 205,328,939	\$ 174,180,688	8,462	2,617	\$ 6,442,434
HUMBOLDT	5,697	\$ 248,108,529	\$ 203,534,611	8,342	2,577	\$ 9,857,947
IDA	4,301	\$ 205,979,996	\$ 166,906,800	6,243	1,854	\$ 7,887,651
IOWA	10,563	\$ 443,523,979	\$ 363,219,952	14,868	4,450	\$ 17,369,199
JACKSON	11,836	\$ 436,592,483	\$ 373,917,438	17,258	4,808	\$ 17,068,733
JASPER	21,538	\$ 911,523,549	\$ 737,332,669	30,889	9,357	\$ 35,377,559
JEFFERSON	8,596	\$ 327,856,257	\$ 282,066,358	13,359	3,148	\$ 13,075,595
JOHNSON	85,754	\$ 4,872,629,709	\$ 3,783,018,241	113,477	33,910	\$ 196,740,004
JONES	11,509	\$ 466,650,464	\$ 386,055,317	16,946	4,687	\$ 18,051,577
KEOKUK	5,653	\$ 199,440,098	\$ 177,196,942	8,547	2,621	\$ 8,005,751
KOSSUTH	9,423	\$ 429,015,759	\$ 342,925,981	13,955	3,767	\$ 14,524,823
LEE	18,456	\$ 770,274,390	\$ 629,250,896	27,679	8,066	\$ 29,217,978
LINN	138,528	\$ 7,146,449,819	\$ 5,545,674,710	191,018	59,799	\$ 274,368,338
LOUISA	6,372	\$ 248,617,446	\$ 204,487,516	9,069	2,953	\$ 9,300,679
LUCAS	4,898	\$ 173,297,641	\$ 146,718,143	7,281	2,330	\$ 6,714,937
LYON	7,074	\$ 301,629,140	\$ 256,681,957	10,015	3,802	\$ 11,633,827
MADISON	9,823	\$ 478,905,659	\$ 380,629,912	13,836	4,575	\$ 19,476,806
MAHASKA	12,137	\$ 493,254,124	\$ 401,168,460	17,477	5,725	\$ 18,779,840
MARION	19,858	\$ 955,340,316	\$ 757,081,065	28,284	9,051	\$ 36,860,865
MARSHALL	22,187	\$ 905,796,636	\$ 728,211,671	32,515	11,537	\$ 33,267,243
MILLS	8,307	\$ 408,692,161	\$ 324,336,315	12,149	3,962	\$ 11,044,074
MITCHELL	6,356	\$ 249,479,981	\$ 211,187,115	9,391	2,832	\$ 8,641,786

(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	4,965	\$ 198,330,536	\$ 167,364,280	7,497	2,109	\$ 7,709,581
MONROE	4,183	\$ 171,372,764	\$ 143,872,503	6,210	1,946	\$ 6,696,255
MONTGOMERY	5,864	\$ 223,385,060	\$ 184,019,126	8,785	2,536	\$ 8,194,099
MUSCATINE	25,789	\$ 1,098,678,465	\$ 888,646,761	36,495	12,199	\$ 42,025,637
O'BRIEN	8,701	\$ 360,403,485	\$ 301,528,004	12,659	3,711	\$ 13,490,923
OSCEOLA	3,673	\$ 130,157,569	\$ 117,733,650	5,404	1,639	\$ 4,977,538
PAGE	8,076	\$ 302,779,700	\$ 248,863,188	12,047	3,403	\$ 10,903,944
PALO ALTO	5,317	\$ 200,460,712	\$ 172,951,345	7,809	2,247	\$ 7,774,763
PLYMOUTH	15,722	\$ 744,837,161	\$ 614,199,193	22,210	7,280	\$ 30,101,693
POCAHONTAS	4,041	\$ 154,648,881	\$ 134,043,224	6,143	1,633	\$ 6,077,337
POLK	297,516	\$ 16,844,747,936	\$ 12,947,655,525	399,922	139,112	\$ 668,518,489
POTTAWATTAMIE	53,172	\$ 2,361,014,547	\$ 1,848,339,103	76,405	25,298	\$ 56,889,580
POWESHIEK	10,866	\$ 465,008,530	\$ 378,866,308	15,892	4,213	\$ 18,278,472
RINGGOLD	2,522	\$ 79,488,655	\$ 73,973,978	3,958	1,185	\$ 2,198,380
SAC	6,123	\$ 247,574,782	\$ 211,290,210	9,162	2,457	\$ 10,123,960
SCOTT	103,710	\$ 5,521,140,095	\$ 4,327,004,039	146,284	46,974	\$ 212,816,679
SHELBY	7,298	\$ 320,701,870	\$ 264,316,923	10,737	3,005	\$ 11,836,811
SIOUX	20,115	\$ 993,524,570	\$ 806,915,071	28,055	11,286	\$ 36,345,816
STORY	50,939	\$ 2,559,010,410	\$ 1,994,311,127	68,233	17,999	\$ 100,655,554
TAMA	9,613	\$ 442,277,275	\$ 337,486,151	14,332	4,399	\$ 13,970,342
TAYLOR	3,299	\$ 104,548,476	\$ 95,678,491	5,100	1,486	\$ 4,110,990
UNION	6,866	\$ 239,376,088	\$ 202,506,429	10,311	3,102	\$ 8,902,862

(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	3,812	\$ 145,170,002	\$ 121,513,262	5,928	1,895	\$ 5,015,238
WAPELLO	18,977	\$ 698,456,779	\$ 577,134,824	27,821	9,429	\$ 25,559,678
WARREN	31,517	\$ 1,650,147,503	\$ 1,288,645,739	43,401	14,467	\$ 66,167,516
WASHINGTON	13,303	\$ 554,983,801	\$ 454,440,339	19,363	6,400	\$ 20,709,756
WAYNE	3,305	\$ 101,096,779	\$ 94,062,155	5,105	1,951	\$ 3,936,819
WEBSTER	20,080	\$ 854,653,066	\$ 692,827,019	29,053	8,820	\$ 32,297,420
WINNEBAGO	6,491	\$ 239,863,057	\$ 199,275,273	9,567	2,600	\$ 8,684,217
WINNESHIEK	11,948	\$ 471,234,463	\$ 408,202,613	17,532	4,318	\$ 18,524,650
WOODBURY	59,406	\$ 2,525,788,957	\$ 2,014,919,109	83,447	30,961	\$ 84,601,926
WORTH	4,553	\$ 173,582,730	\$ 142,133,894	6,614	1,813	\$ 5,879,921
WRIGHT	7,086	\$ 268,590,383	\$ 223,945,159	10,782	3,407	\$ 10,052,999
Total	1,865,001	\$ 89,415,686,028	\$ 71,067,291,399	2,634,856	833,136	\$ 3,400,732,496

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	13,170	\$ (928,133,431)	\$ 42,617,719	\$ 118,472,391	\$ 1,806,938	\$ (4,642,612)
\$ 1 - \$ 2,999	13,041	\$ 18,835,758	\$ (753,114)	\$ 14,343,240	\$ 17,968,696	\$ 5,746
\$ 3,000 - \$ 4,999	9,146	\$ 36,706,477	\$ 1,299,023	\$ 13,985,528	\$ 27,373,175	\$ (219,507)
\$ 5,000 - \$ 9,999	25,356	\$ 191,252,371	\$ 13,320,717	\$ 61,408,221	\$ 130,445,440	\$ 643,079
\$ 10,000 - \$ 19,999	70,803	\$ 1,083,704,544	\$ 88,924,128	\$ 328,607,463	\$ 707,761,564	\$ 12,197,312
\$ 20,000 - \$ 29,999	85,825	\$ 2,158,741,987	\$ 175,285,145	\$ 494,714,365	\$ 1,527,931,249	\$ 44,407,930
\$ 30,000 - \$ 39,999	105,186	\$ 3,695,426,048	\$ 280,976,613	\$ 622,656,095	\$ 2,813,831,550	\$ 105,309,038
\$ 40,000 - \$ 49,999	111,821	\$ 5,029,406,516	\$ 395,072,111	\$ 699,683,174	\$ 3,942,767,069	\$ 166,977,429
\$ 50,000 - \$ 59,999	101,977	\$ 5,592,953,626	\$ 480,710,081	\$ 695,167,068	\$ 4,418,107,723	\$ 200,547,570
\$ 60,000 - \$ 74,999	112,522	\$ 7,533,453,530	\$ 732,217,337	\$ 876,854,400	\$ 5,919,154,278	\$ 288,199,784
\$ 75,000 - \$ 99,999	98,945	\$ 8,492,900,611	\$ 956,874,709	\$ 937,409,843	\$ 6,586,848,626	\$ 347,869,669
\$ 100,000 - \$ 124,999	46,878	\$ 5,204,466,848	\$ 664,959,019	\$ 548,767,374	\$ 3,975,709,598	\$ 228,727,173
\$ 125,000 - \$ 149,999	24,314	\$ 3,311,958,138	\$ 467,806,495	\$ 337,478,007	\$ 2,496,302,431	\$ 151,880,024
\$ 150,000 - \$ 199,999	22,424	\$ 3,842,876,784	\$ 589,675,269	\$ 376,560,276	\$ 2,859,206,790	\$ 181,697,663
\$ 200,000 - \$ 249,999	10,587	\$ 2,353,762,501	\$ 390,198,595	\$ 214,940,090	\$ 1,733,257,021	\$ 114,683,762
\$ 250,000 - \$ 499,999	15,894	\$ 5,382,330,733	\$ 1,021,428,916	\$ 443,174,885	\$ 3,896,031,041	\$ 265,271,600
\$ 500,000 - \$ 999,999	5,126	\$ 3,467,767,975	\$ 788,929,094	\$ 270,045,799	\$ 2,394,355,781	\$ 165,024,034
\$1,000,000 and Over	2,356	\$ 6,062,773,522	\$ 1,436,572,229	\$ 465,969,598	\$ 4,083,964,623	\$ 229,002,621
Total	875,371	\$ 62,531,184,538	\$ 8,526,114,086	\$ 7,520,237,817	\$ 47,532,823,593	\$ 2,497,582,315

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	42,328	\$ (1,199,060,232)	\$ 8,294,620	\$ 131,140,667	\$ 606,626	\$ (1,499,326)
\$ 1 - \$ 2,999	51,231	\$ 82,003,438	\$ 407,125	\$ 76,010,505	\$ 8,372,092	\$ (637,638)
\$ 3,000 - \$ 4,999	43,913	\$ 176,461,645	\$ 159,401	\$ 102,753,489	\$ 74,333,364	\$ (1,131,416)
\$ 5,000 - \$ 9,999	114,207	\$ 853,761,776	\$ 13,582,136	\$ 291,776,754	\$ 548,696,058	\$ (4,784,634)
\$ 10,000 - \$ 19,999	189,726	\$ 2,794,828,830	\$ 96,374,009	\$ 531,684,051	\$ 2,165,658,040	\$ 12,162,218
\$ 20,000 - \$ 29,999	162,331	\$ 4,051,734,406	\$ 135,665,363	\$ 467,761,949	\$ 3,443,998,049	\$ 85,280,513
\$ 30,000 - \$ 39,999	141,720	\$ 4,930,797,045	\$ 295,335,479	\$ 404,764,738	\$ 4,225,805,661	\$ 155,799,893
\$ 40,000 - \$ 49,999	99,566	\$ 4,442,869,343	\$ 305,839,623	\$ 282,845,635	\$ 3,849,623,763	\$ 167,340,952
\$ 50,000 - \$ 59,999	60,353	\$ 3,292,141,998	\$ 257,618,682	\$ 173,206,667	\$ 2,856,338,573	\$ 134,547,904
\$ 60,000 - \$ 74,999	43,941	\$ 2,916,677,665	\$ 263,252,917	\$ 129,762,126	\$ 2,517,023,338	\$ 127,540,722
\$ 75,000 - \$ 99,999	25,039	\$ 2,126,596,940	\$ 223,870,001	\$ 76,926,777	\$ 1,818,367,884	\$ 99,665,686
\$ 100,000 - \$ 124,999	7,650	\$ 844,613,924	\$ 100,378,164	\$ 24,017,428	\$ 715,661,448	\$ 42,386,323
\$ 125,000 - \$ 149,999	2,999	\$ 408,225,663	\$ 50,908,998	\$ 9,448,370	\$ 344,250,971	\$ 21,545,695
\$ 150,000 - \$ 199,999	2,380	\$ 404,619,583	\$ 52,475,106	\$ 7,299,029	\$ 340,489,685	\$ 22,253,489
\$ 200,000 - \$ 249,999	922	\$ 204,459,169	\$ 27,093,751	\$ 2,814,994	\$ 172,037,737	\$ 11,495,058
\$ 250,000 - \$ 499,999	1,077	\$ 352,283,402	\$ 55,635,515	\$ 3,254,132	\$ 291,913,855	\$ 20,193,558
\$ 500,000 - \$ 999,999	198	\$ 124,193,269	\$ 24,806,511	\$ 594,240	\$ 100,045,537	\$ 6,954,761
\$1,000,000 and Over	49	\$ 77,293,626	\$ 15,456,274	\$ 156,640	\$ 61,245,125	\$ 4,036,423
Total	989,630	\$ 26,884,501,490	\$ 1,927,153,675	\$ 2,716,218,191	\$ 23,534,467,806	\$ 903,150,181

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	55,498	\$ 13,736	\$ 10,178	\$ -	\$ 224	\$ 51,020
\$ 1 - \$ 2,999	64,272	\$ 4,562	\$ 3,658	\$ 381	\$ 367	\$ 99
\$ 3,000 - \$ 4,999	53,059	\$ 2,701	\$ 3,340	\$ 16,709	\$ 542	\$ 39
\$ 5,000 - \$ 9,999	139,563	\$ 26,045	\$ 21,951	\$ 35,904	\$ 21,870	\$ 3,504
\$ 10,000 - \$ 19,999	260,529	\$ 262,401	\$ 75,179	\$ 816,284	\$ 558,112	\$ 86,434
\$ 20,000 - \$ 29,999	248,156	\$ 736,677	\$ 117,271	\$ 2,131,813	\$ 2,115,956	\$ 317,638
\$ 30,000 - \$ 39,999	246,906	\$ 1,521,444	\$ 193,727	\$ 3,082,916	\$ 5,115,059	\$ 578,143
\$ 40,000 - \$ 49,999	211,387	\$ 1,842,649	\$ 252,589	\$ 3,238,148	\$ 7,690,673	\$ 828,573
\$ 50,000 - \$ 59,999	162,330	\$ 1,872,669	\$ 217,837	\$ 3,354,890	\$ 8,162,304	\$ 985,742
\$ 60,000 - \$ 74,999	156,463	\$ 2,245,427	\$ 201,059	\$ 4,696,942	\$ 11,381,929	\$ 1,554,453
\$ 75,000 - \$ 99,999	123,984	\$ 2,336,283	\$ 130,459	\$ 6,479,287	\$ 13,659,031	\$ 2,752,785
\$ 100,000 - \$ 124,999	54,528	\$ 1,223,228	\$ 43,969	\$ 5,274,917	\$ 8,276,637	\$ 2,332,936
\$ 125,000 - \$ 149,999	27,313	\$ 685,581	\$ 15,876	\$ 4,010,152	\$ 5,526,150	\$ 2,079,206
\$ 150,000 - \$ 199,999	24,804	\$ 696,161	\$ 11,981	\$ 5,415,295	\$ 7,041,455	\$ 3,340,334
\$ 200,000 - \$ 249,999	11,509	\$ 340,617	\$ 4,023	\$ 3,789,449	\$ 4,776,558	\$ 2,628,848
\$ 250,000 - \$ 499,999	16,971	\$ 609,646	\$ 6,100	\$ 9,005,470	\$ 12,167,180	\$ 9,758,903
\$ 500,000 - \$ 999,999	5,324	\$ 219,912	\$ 1,000	\$ 5,052,480	\$ 9,754,941	\$ 12,237,169
\$1,000,000 and Over	2,405	\$ 75,512	\$ 300	\$ 17,471,388	\$ 26,068,658	\$ 62,055,208
Total	1,865,001	\$ 14,715,251	\$ 1,310,497	\$ 73,872,425	\$ 122,317,646	\$ 101,591,034

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	55,498	\$ 534,750	\$ 76,945	\$ 17,565	\$ 683,540	\$ 5,158,399
\$ 1 - \$ 2,999	64,272	\$ 46,724	\$ 56,042	\$ 19,999	\$ 554,798	\$ 20,026
\$ 3,000 - \$ 4,999	53,059	\$ 38,838	\$ 70,253	\$ 13,708	\$ 1,034,041	\$ 246,350
\$ 5,000 - \$ 9,999	139,563	\$ 120,256	\$ 292,316	\$ 54,310	\$ 5,988,778	\$ 181,389
\$ 10,000 - \$ 19,999	260,529	\$ 314,758	\$ 1,209,075	\$ 139,033	\$ 24,109,651	\$ 332,507
\$ 20,000 - \$ 29,999	248,156	\$ 295,521	\$ 1,718,988	\$ 145,567	\$ 20,996,035	\$ 516,770
\$ 30,000 - \$ 39,999	246,906	\$ 235,800	\$ 1,536,225	\$ 127,777	\$ 10,292,895	\$ 320,167
\$ 40,000 - \$ 49,999	211,387	\$ 189,219	\$ 330,366	\$ 69,864	\$ 2,079,912	\$ 380,861
\$ 50,000 - \$ 59,999	162,330	\$ 181,418	\$ -	\$ -	\$ 118,555	\$ 585,014
\$ 60,000 - \$ 74,999	156,463	\$ 164,266	\$ -	\$ -	\$ -	\$ 696,044
\$ 75,000 - \$ 99,999	123,984	\$ 147,774	\$ -	\$ -	\$ -	\$ 826,283
\$ 100,000 - \$ 124,999	54,528	\$ 121,927	\$ -	\$ -	\$ -	\$ 732,276
\$ 125,000 - \$ 149,999	27,313	\$ 65,737	\$ -	\$ -	\$ -	\$ 562,353
\$ 150,000 - \$ 199,999	24,804	\$ 78,069	\$ -	\$ -	\$ -	\$ 1,304,174
\$ 200,000 - \$ 249,999	11,509	\$ 68,695	\$ -	\$ -	\$ -	\$ 835,701
\$ 250,000 - \$ 499,999	16,971	\$ 114,508	\$ -	\$ -	\$ -	\$ 4,461,755
\$ 500,000 - \$ 999,999	5,324	\$ 59,325	\$ -	\$ -	\$ -	\$ 1,812,328
\$1,000,000 and Over	2,405	\$ 152,207	\$ -	\$ -	\$ -	\$ 8,356,914
Total	1,865,001	\$ 2,929,792	\$ 5,290,210	\$ 587,823	\$ 65,858,205	\$ 27,329,311

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

2019 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	112,651	\$ (1,639,193,163)	\$ 300,063,187	\$ -	238,307	20,579	\$ (9,163,928)
\$ 1 - \$ 1,638	44,129	\$ 177,388,975	\$ 14,976,429	\$ 37,472,094	65,783	5,864	\$ (1,208,892)
\$ 1,638 - \$ 3,276	52,924	\$ 307,346,669	\$ 23,639,825	\$ 130,835,773	78,657	6,878	\$ (1,812,729)
\$ 3,276 - \$ 6,552	109,416	\$ 947,351,761	\$ 63,926,188	\$ 538,999,976	168,152	19,400	\$ (5,659,240)
\$ 6,552 - \$14,742	247,389	\$ 3,705,409,904	\$ 243,970,404	\$ 2,601,080,604	377,601	68,671	\$ 17,403,310
\$ 14,742 - \$24,570	269,813	\$ 6,805,560,170	\$ 455,151,165	\$ 5,308,478,198	383,898	98,141	\$ 137,617,829
\$ 24,570 - \$32,760	229,708	\$ 8,093,708,497	\$ 560,130,381	\$ 6,581,762,250	302,571	93,353	\$ 243,123,999
\$ 32,760 - \$49,140	377,085	\$ 18,477,899,334	\$ 1,447,698,883	\$ 15,220,890,550	472,757	188,771	\$ 672,760,930
\$ 49,140 - \$73,710	254,406	\$ 18,496,080,556	\$ 1,814,886,627	\$ 15,012,839,077	318,621	178,816	\$ 761,005,188
\$ 73,710 and Over	167,480	\$ 34,044,133,325	\$ 5,528,824,672	\$ 25,634,932,877	228,509	152,663	\$ 1,586,666,029
Total	1,865,001	\$ 89,415,686,028	\$10,453,267,761	\$ 71,067,291,399	2,634,856	833,136	\$ 3,400,732,496

TABLE 15-D
RESIDENT PAY RETURNS BY TAXABLE INCOME

2019 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	392	\$ (37,769,079)	\$ 3,186,386	\$ -	755	53	\$ 385,675
\$ 1 - \$ 1,638	67	\$ 305,948	\$ 76,089	\$ 51,261	117	6	\$ 8,178
\$ 1,638 - \$ 3,276	128	\$ 571,324	\$ (135,624)	\$ 323,718	194	2	\$ 16,213
\$ 3,276 - \$ 6,552	31,630	\$ 282,077,207	\$ 23,579,000	\$ 175,089,174	37,785	75	\$ 759,829
\$ 6,552 - \$14,742	180,051	\$ 2,746,466,578	\$ 228,431,884	\$ 1,927,216,978	242,264	10,981	\$ 36,116,094
\$ 14,742 - \$24,570	239,843	\$ 6,104,417,246	\$ 448,761,235	\$ 4,760,018,559	323,270	52,252	\$ 144,996,587
\$ 24,570 - \$32,760	226,272	\$ 7,969,856,471	\$ 554,030,588	\$ 6,485,949,179	296,683	89,678	\$ 243,633,030
\$ 32,760 - \$49,140	373,256	\$ 18,277,223,401	\$ 1,429,322,298	\$ 15,065,928,225	467,462	187,250	\$ 673,283,183
\$ 49,140 - \$73,710	251,316	\$ 18,258,316,085	\$ 1,790,001,820	\$ 14,829,867,843	314,370	177,290	\$ 761,646,232
\$ 73,710 and Over	164,407	\$ 32,952,109,309	\$ 5,406,174,118	\$ 24,822,648,957	223,074	150,567	\$ 1,595,281,531
Total	1,467,362	\$ 86,553,574,490	\$ 9,883,427,794	\$ 68,067,093,894	1,905,974	668,154	\$ 3,456,126,552

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

2019 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	112,259	\$ (1,601,424,084)	\$ 296,876,801	\$ -	237,552	20,526	\$ (9,549,603)
\$ 1 - \$ 1,638	44,062	\$ 177,083,027	\$ 14,900,340	\$ 37,420,833	65,666	5,858	\$ (1,217,070)
\$ 1,638 - \$ 3,276	52,796	\$ 306,775,345	\$ 23,775,449	\$ 130,512,055	78,463	6,876	\$ (1,828,942)
\$ 3,276 - \$ 6,552	77,786	\$ 665,274,554	\$ 40,347,188	\$ 363,910,802	130,367	19,325	\$ (6,419,069)
\$ 6,552 - \$14,742	67,338	\$ 958,943,326	\$ 15,538,520	\$ 673,863,626	135,337	57,690	\$ (18,712,784)
\$ 14,742 - \$24,570	29,970	\$ 701,142,924	\$ 6,389,930	\$ 548,459,639	60,628	45,889	\$ (7,378,758)
\$ 24,570 - \$32,760	3,436	\$ 123,852,026	\$ 6,099,793	\$ 95,813,071	5,888	3,675	\$ (509,031)
\$ 32,760 - \$49,140	3,829	\$ 200,675,933	\$ 18,376,585	\$ 154,962,325	5,295	1,521	\$ (522,253)
\$ 49,140 - \$73,710	3,090	\$ 237,764,471	\$ 24,884,807	\$ 182,971,234	4,251	1,526	\$ (641,044)
\$ 73,710 and Over	3,073	\$ 1,092,024,016	\$ 122,650,554	\$ 812,283,920	5,435	2,096	\$ (8,615,502)
Total	397,639	\$ 2,862,111,538	\$ 569,839,967	\$ 3,000,197,505	728,882	164,982	\$ (55,394,056)