



Iowa Department of **REVENUE**

2020 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

2020 RETURNS FILED IN 2021

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Research and Policy Division
Iowa Department of Revenue

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

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INTRODUCTION

In 2021, a total of \$3.9 billion in Iowa individual income tax liability was reported on 1.7 million returns for tax year 2020. The reported tax was based on \$175.5 billion in Iowa net income and \$134.1 billion in net taxable income. This report provides a summary of data obtained from 2020 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 2020 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 2020

The key features of the 2020 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 2020, 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 2020 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 2020 include the following:

- The income tax brackets in the rate schedule and standard deductions were indexed upward by 1.7 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 \$2,110; up from \$2,080 in tax year 2019. For all other filing statuses the standard deduction was \$5,210; up from \$5,120 the prior year.

- For tax year 2020, Iowa is conformed to most, but not all, of the provisions of the Internal Revenue Code (IRC) in effect under the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020. Adjustments to income for purposes of determining state Adjusted Gross Income are discussed briefly under the Net Income explanation below.

Filing Requirements

For 2020, single taxpayers who were Iowa residents, under age 65, and had Iowa net income of \$9,000 or more were required to file an Iowa tax return. Iowa residents other than single filers who were under age 65 and had household Iowa net income of \$13,500 or more were required to file an Iowa return. Single taxpayers with Iowa net income of \$5,000 or more who were claimed as a dependent on another person's return were required to file a return. Single taxpayers age 65 or over with Iowa net income of \$24,000 or more and married taxpayers with at least one spouse age 65 or over with Iowa net income of \$32,000 or more were required to file an Iowa return. Nonresidents with \$1,000 or more in household net income from Iowa sources, taxpayers who were subject to the Iowa lump sum tax or the Iowa alternative minimum tax, and military personnel who claimed Iowa as their legal residence were also required to file an Iowa return.

Filing Status

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

- Single – For taxpayers who are unmarried, divorced, or legally separated.
- Married Filing Joint Return – For married couples who want to report income, deductions, and credits together in one column and calculate tax on a joint basis.
- Married Filing Separately on Combined Return – For married couples who want to report income, deductions, and credits separately in two columns (one column for each spouse) allowing each to separately calculate tax, avoiding marriage penalties or bonuses. Taxpayers using this filing status must prorate certain items between spouses, such as federal refunds or itemized deductions.
- Married Filing Separate Returns – For married couples who wish to file on separate returns.
- Head of Household – For taxpayers filing as head of household for federal income tax purposes.
- Qualifying Widow(er) with Dependent Child – For taxpayers meeting the federal filing requirements for qualifying widow(er).

For purposes of the statistical appendices to this report, tables under the heading “Single” include information for taxpayers filing as single, head of household, or qualifying widow(er). The “Married Separate” tables include information for married taxpayers filing separately, whether on a combined return or on separate returns. The “Married Joint” tables concern taxpayers using the married joint filing status.

Gross Income

Gross income is all income from all sources reported on the Iowa income tax return. Iowa taxpayers must report all income for the entire year unless it is specifically excluded by law, as is, for example, US Treasury interest. Although Iowa taxpayers were required to report Social Security benefits subject to federal taxation based on pre-1993 tax law, this amount is not included in gross income because Social Security benefits are not subject to Iowa income tax. Nonresidents and part-year residents must report non-Iowa-source income but are entitled to a credit for the amount of tax based on income earned outside of Iowa.

Net Income

Iowa net income is also referred to as adjusted gross income, or AGI, in this report. Net income equals gross income less certain adjustments, some of which are the same as those allowed for federal purposes. In particular, some adjustments were necessary for tax year 2020 due to the enactment of the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020. The CARES Act includes a number of federal tax changes, and several are retroactive to tax years 2018 and 2019. However, Iowa has not conformed with any of these federal tax changes to the extent they apply to a tax year beginning prior to January 1, 2020, with regard to individual income tax. Rather, Iowa generally conforms with the federal tax changes to the extent they affect Iowa income taxes for tax years beginning on or after January 1, 2020. Notably, the economic impact payments (EIPs) authorized by section 2201 of the CARES Act, whether they are in the form of a rebate or a refundable tax credit, are not included when calculating Iowa taxable income for tax year 2020. Additionally, the amount of the EIP is not reportable as a federal income tax refund for Iowa individual income tax purposes. Other exclusions and deductions applicable to tax year 2020 are noted below.

Net Taxable Income

To determine net taxable income, the following deductions from net income were allowed for 2020:

1. Federal income taxes paid during the year less federal income tax refunds received during the year. Federal income taxes, excluding any payroll taxes and any repayment of health care premium tax credits. Federal income tax refunds, excluding 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 \$2,110 for single filers and for each married individual filing separately; a standard deduction of \$5,210 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, exclusions, and tax credits available in 2020 include:
 - i. Economic impact payments (EIPs) whether in the form of a rebate or refundable tax credit will not be included in Iowa taxable income, or added back as part of reportable federal income tax refund.

¹ See IA 1040 Expanded Instructions (https://tax.iowa.gov/sites/default/files/2021-07/2020%20Expanded%20Instructions_072221.pdf)

- ii. Paycheck Protection Program (PPP) loans that are forgiven and properly excluded from gross income for federal purposes will also qualify for exclusion from income for Iowa tax purposes.
- iii. For tax years beginning on or after January 1, 2020, Iowa fully conforms to the relevant tax provisions of the federal Consolidated Appropriations Act, 2021 (P.L. 116-260) including the provisions allowing certain deductions for business expenses paid using these loans.² Also, any funds received by a student through a higher education institution to support the student's financial needs as a result of the COVID-19 pandemic pursuant to P.L. 116-260 shall not be included in the student's Iowa net income for any tax year ending after March 27, 2020.³
- iv. The amount of any qualifying COVID-19 grant issued to an individual or business by the economic development authority, the Iowa finance authority, or the department of agriculture and land stewardship will be excluded from taxable income.

Net taxable income reported on 2020 Iowa returns was subject to the following rates and tax brackets (see Table 1):

Table 1. Iowa 2020 Tax Rate Schedule

Rate	Taxable Income			
0.33%	over	\$0	but not over	\$1,666
0.67%	over	\$1,666	but not over	\$3,332
2.25%	over	\$3,332	but not over	\$6,664
4.14%	over	\$6,664	but not over	\$14,994
5.63%	over	\$14,994	but not over	\$24,990
5.96%	over	\$24,990	but not over	\$33,320
6.25%	over	\$33,320	but not over	\$49,980
7.44%	over	\$49,980	but not over	\$74,970
8.53%	over	\$74,970	but not over	-----

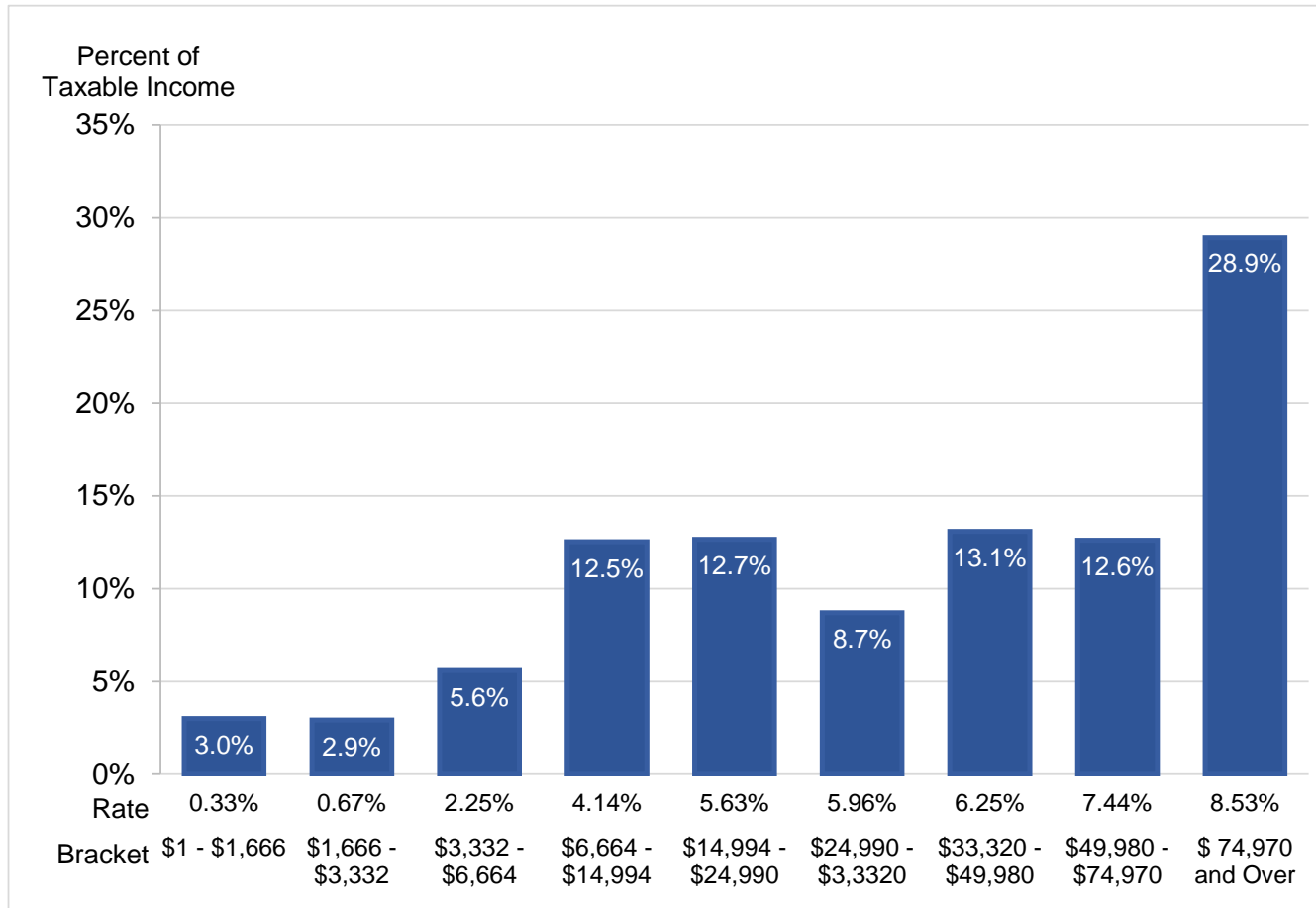
Note to Table 1: Taxpayers other than single filers have the option of subtracting \$13,500 (\$32,000 if age 65 or over) from their household Iowa net income (plus any pension exclusion and reported Social Security benefits) and multiplying the difference by a flat rate of 8.53 percent to compute their 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.

² *Ibid.* (https://tax.iowa.gov/sites/default/files/2021-07/2020%20Expanded%20Instructions_072221.pdf)

³ See Iowa Code [422.7.61](#).

Figure 1 shows the percentage of total 2020 taxable income of Iowa residents within each bracket and its associated statutory tax rate. For example, the first \$1,666 of taxable income comprises 3.0 percent of total taxable income reported on returns filed by Iowa-resident taxpayers; this amount was taxed at 0.33 percent in 2020. The State's highest marginal tax rate, 8.53 percent, was applicable to 28.9 percent of total taxable income of Iowa residents; in other words, just under 71 percent of Iowa residents' taxable income was subject to a marginal rate of 7.44 percent or lower.

Figure 1. Tax Year 2020 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 2020:

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 2020, the nonresident/part-year resident credit was claimed on 160,285 returns and totaled \$4.27 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 2020, out-of-state credit claims totaled \$131.07 million on 73,925 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 2020 TAX YEAR

Filing Status

The Iowa income tax allows for six filing status options. The share of returns by filing status (Figure 2A) and the share of tax liability by filing status (Figure 2B) are presented below. Note that composite filers, who are nonresident taxpayers on whose behalf an S corporation or limited liability company files a joint return to report the pass-through income of those members when that income is the taxpayers' only Iowa-source income, are not considered in this report.

Figure 2A. Percentage of Returns by Filing Status

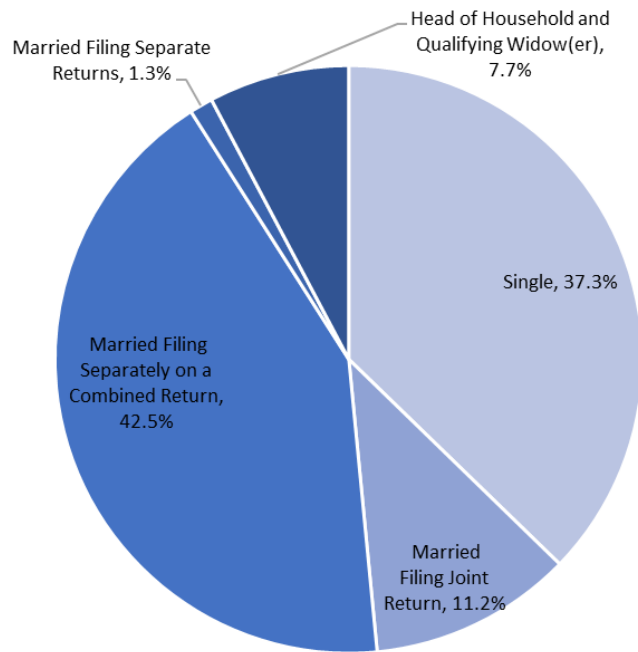
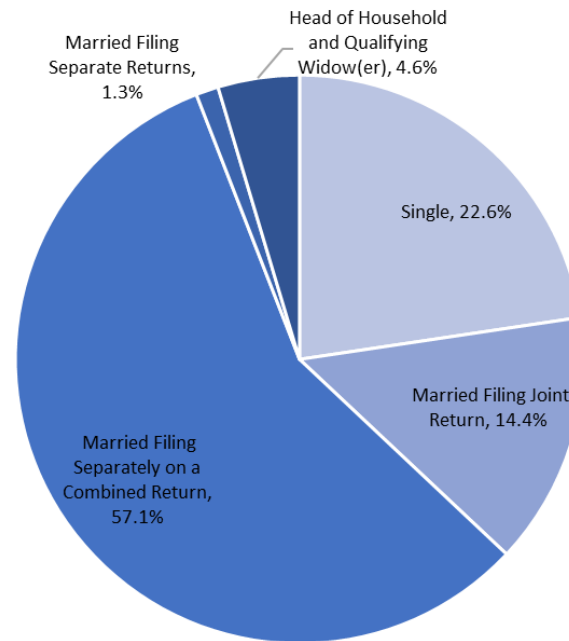


Figure 2B. Percentage of Tax Liability by Filing Status



Standard/Itemized Deductions Taxpayers whose deductions were not more than the lowa standard deduction accounted for 60.2 percent of returns; the remaining 39.8 percent of returns were filed by taxpayers who itemized deductions and whose deductions exceeded the standard deduction amount.

Federal Tax Deduction For the 2020 tax year, a total of \$23.9 billion in net federal taxes were deducted from net income compared to \$23.8 billion in tax year 2019.

Additional Taxes The special tax on lump sum distributions of pensions was reported on 112 returns, totaling \$31,919.

The lowa 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 lowa alternative minimum tax was reported on 23,756 returns and totaled \$8.14 million.

School District Surtax collections decreased by ten percent from the prior year. Of Iowa's 327 school districts in 2020, 282 imposed the surtax, receiving \$104.0 million in revenue from this State-collected source of revenue. In 2019, 282 districts imposed the surtax and received \$104.1 million. One county, Appanoose, imposed a local surtax to fund emergency medical services; it received \$87,000 from this surtax in 2020.

Tax Credits

Excluding the exemption credits, the nonresident/part-year resident credits, and the out-of-state tax credit, \$241 million in tax credits were claimed on 2020 returns, compared with \$238 million in 2019. This is a increase of 1 percent from the prior year, compared to an 8 percent decrease in credits claimed from 2018 to 2019. Table 2 documents the utilization of those tax credits claimed directly on the 2020 IA 1040 return; other tax credits claimed on the IA 148 Tax Credits Schedule are discussed briefly in Note to Table 2.

Check-offs

The tax form allows taxpayers to make charitable contributions using four checkoffs; donations to these checkoffs increase taxpayers' liability. In 2020, there were 20,289 contributions to these checkoff programs for a total of \$402,375. In 2019, there were 21,068 contributions to these checkoff programs for a total of \$375,537 (see Table 2).

Table 2. Additional Taxes, Credits, and Check-Off Programs for 2020

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2020</u>
Additional Taxes			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distributions of pensions.	112 Returns \$31,919
Iowa Alternative Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that the alternative minimum tax exceeds regular tax.	23,756 Returns \$8.14 Million
School District Surtax	1976	Up to 20% of State income tax in authorizing districts.	704,949 Returns in 282 School Dist. \$104.01 Million
Emergency Medical Services Surtax	1992	Up to 1% of State income tax in authorizing counties.	5,424 Returns in 1 County (Appanoose) \$90,424
Nonrefundable Tax Credits*			
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.	104,641 Returns \$14.01 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.	12,640 Returns \$1.28 Million

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2020</u>
Refundable Tax Credits*			
Fuel Tax Credit	1975	Credit for motor vehicle fuel tax paid on fuel used for exempt purposes.	15,313 Returns \$3.01 Million
Child and Dependent Care Tax Credit	1977	Sliding scale from 30% to 75% of federal Child and Dependent Care Tax Credit for households with income less than \$45,000. The credit may not be taken if the Early Childhood Development Tax Credit is claimed.	14,513 Returns \$4.10 Million
Earned Income Tax Credit (EITC)	1990	15% of federal Earned Income Tax Credit in 2020, with eligibility based on income, marital status, and number of dependents.	196,462 Returns \$62.63 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.	3,241 Returns \$0.59 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	7,055 Returns \$167,313
State Fair Check-off	1993	Taxpayers may contribute \$1 or more of their own money to the State Fairgrounds Renovation Fund.	4,031 Returns \$69,174
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.	4,282 Returns \$75,591
Child Abuse Prevention Check-off	2008	Taxpayers may contribute \$1 or more of their own money to the Child Abuse Prevention Fund.	4,921 Returns \$90,297

*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 2020 Iowa 1040 tax form. For 2020, total other nonrefundable credits of \$130.7 million were claimed on 19,570 returns; other refundable credits were claimed on 4,691 returns and totaled \$25.0 million. Additional information on 2020 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.

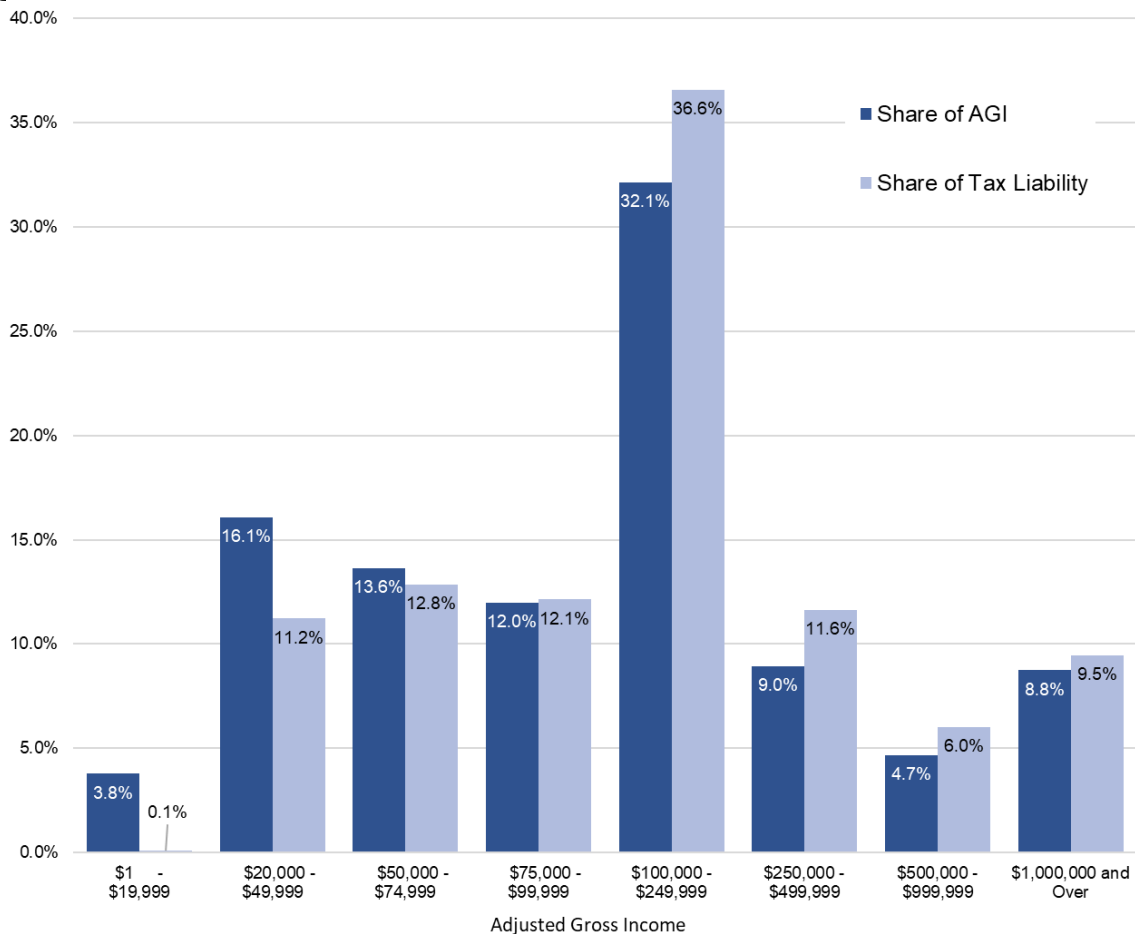
Table 3 presents tax liability by adjusted gross income both for all taxpayers and for Iowa-resident taxpayers only. Note that, for both groups, adjusted gross income represents income from all sources, whether within Iowa or outside of the state, after adjustments. Meanwhile, tax liability represents 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	-\$4,984	-\$3	N/A	-\$2,307	-\$3	N/A
\$1 - \$19,999	\$3,960	\$4	0.1%	\$3,630	\$4	0.1%
\$20,000 - \$49,999	\$16,872	\$429	2.5%	\$15,393	\$410	2.7%
\$50,000 - \$74,999	\$14,549	\$490	3.4%	\$13,062	\$469	3.6%
\$75,000 - \$99,999	\$12,951	\$463	3.6%	\$11,470	\$444	3.9%
\$100,000 - \$249,999	\$36,289	\$1,392	3.8%	\$30,770	\$1,335	4.3%
\$250,000 - \$499,999	\$12,451	\$454	3.6%	\$8,570	\$425	5.0%
\$500,000 - \$999,999	\$8,885	\$242	2.7%	\$4,474	\$220	4.9%
\$1,000,000 - And Over	\$74,494	\$441	0.6%	\$8,382	\$346	4.1%
Total	\$175,466	\$3,912	2.2%	\$93,444	\$3,651	3.9%

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 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.

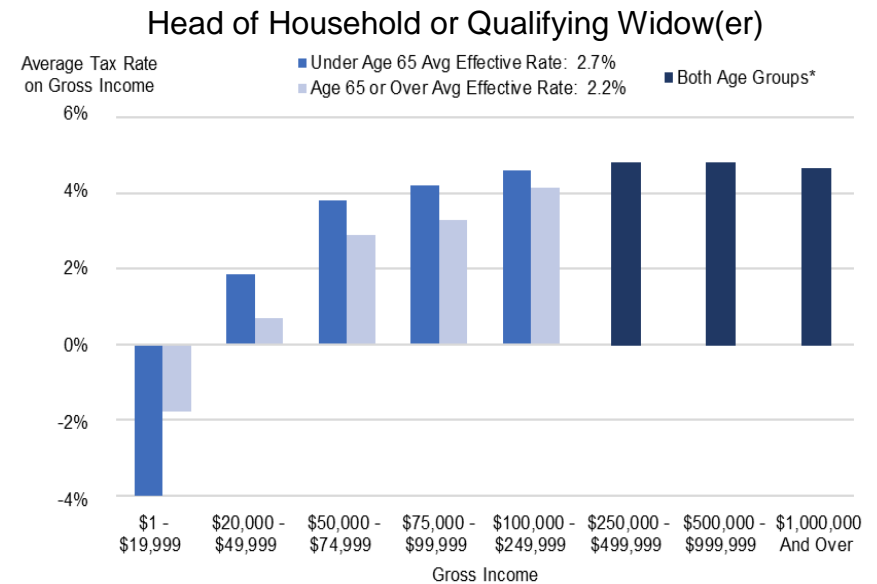
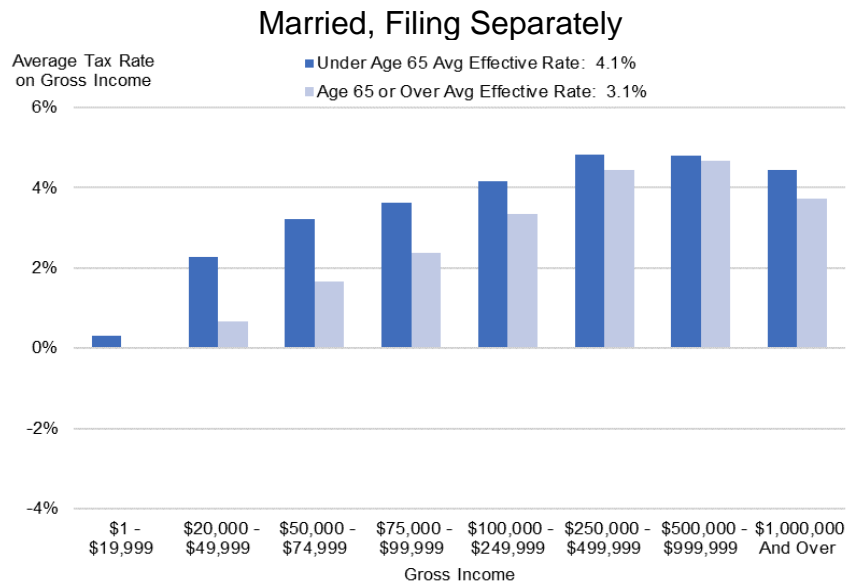
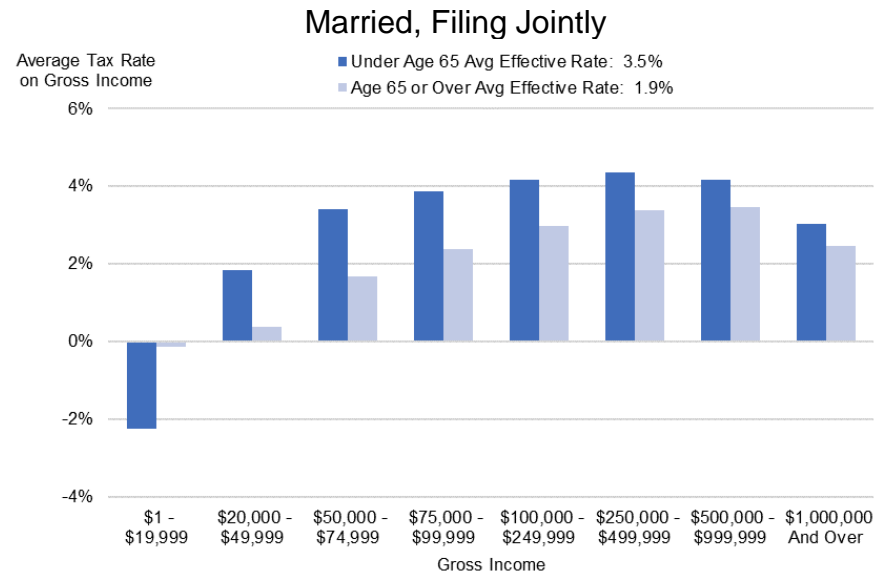
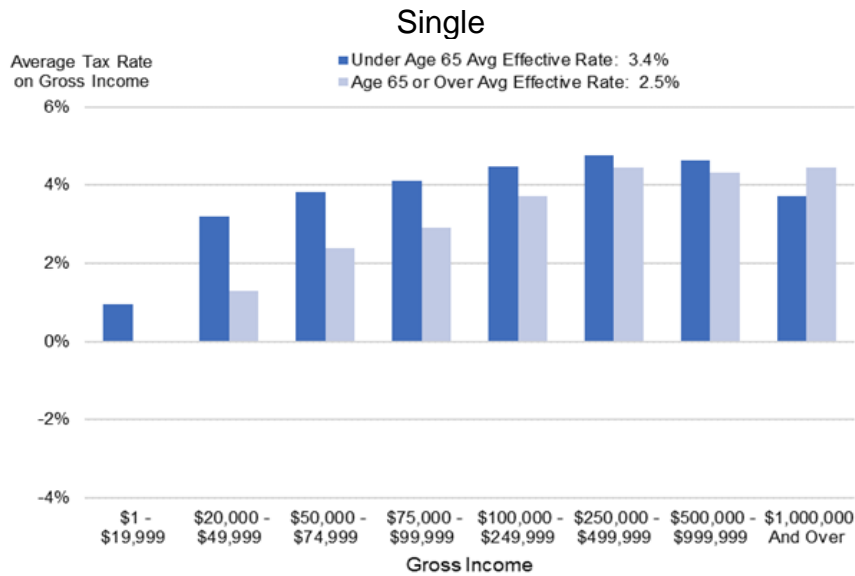
EFFECTIVE TAX RATES

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 2020 was 3.5 percent. For the reasons broadly outlined above, average effective tax rates vary considerably across income groups within each age category and filing status. The average effective tax rate is, in fact, negative for the lowest-income groups among married taxpayers filing jointly and taxpayers filing as a head of household or qualifying widow(er). This is primarily an effect of the EITC, which particularly targets low-income earners with dependent children.

Although average effective tax rates partly reflect graduated rates and other progressive elements of the Iowa individual income tax, taxpayers with the highest levels of gross income in 2020 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, and the highest average effective tax rates being paid by taxpayers with income between \$250,000 and \$999,999. Among taxpayers below age 65 and filing as single taxpayers and married filing jointly, 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 and head of household/qualified widow(er) filing statuses, however, those with gross income greater than \$1 million had an average effective tax rate that was more in line with the income levels of \$250,000 and higher, and did not fall below the rates for the lower income levels.

Figure 4. Tax Year 2020 Iowa Individual Income Tax Average Effective Rates by Filing Status for Resident Filers



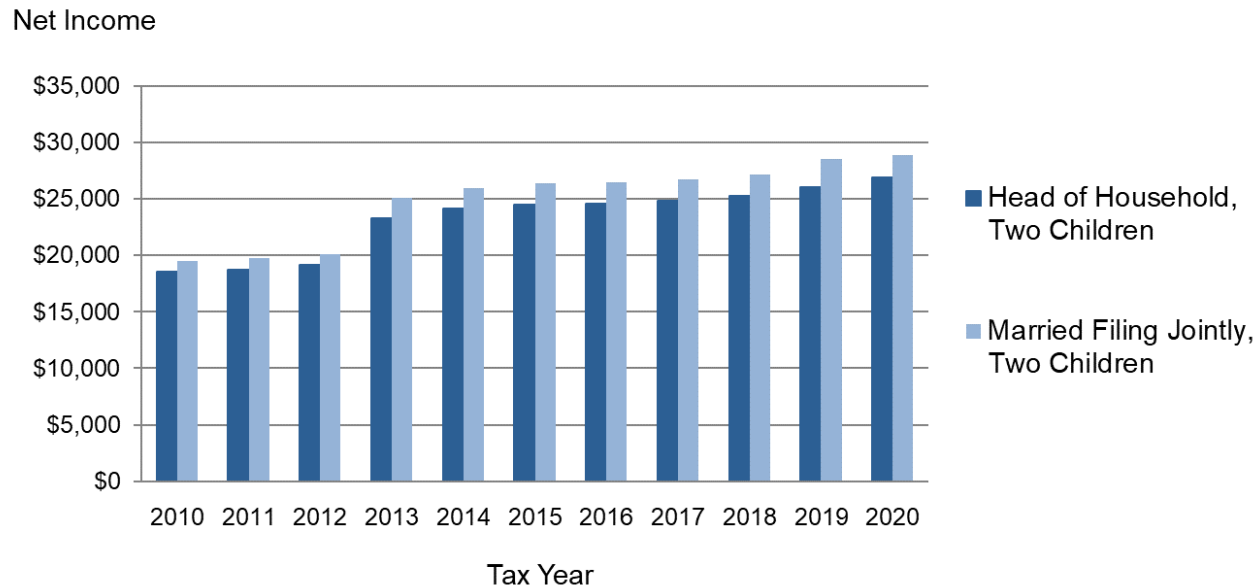
*Both age groups are shown together in higher income ranges due to the lower number of taxpayers.

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 2020. 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 1.9 percent.

Figure 5. Net Income at which First Dollar of Iowa Individual Income Tax is Collected, Tax Years 2010 through 2020

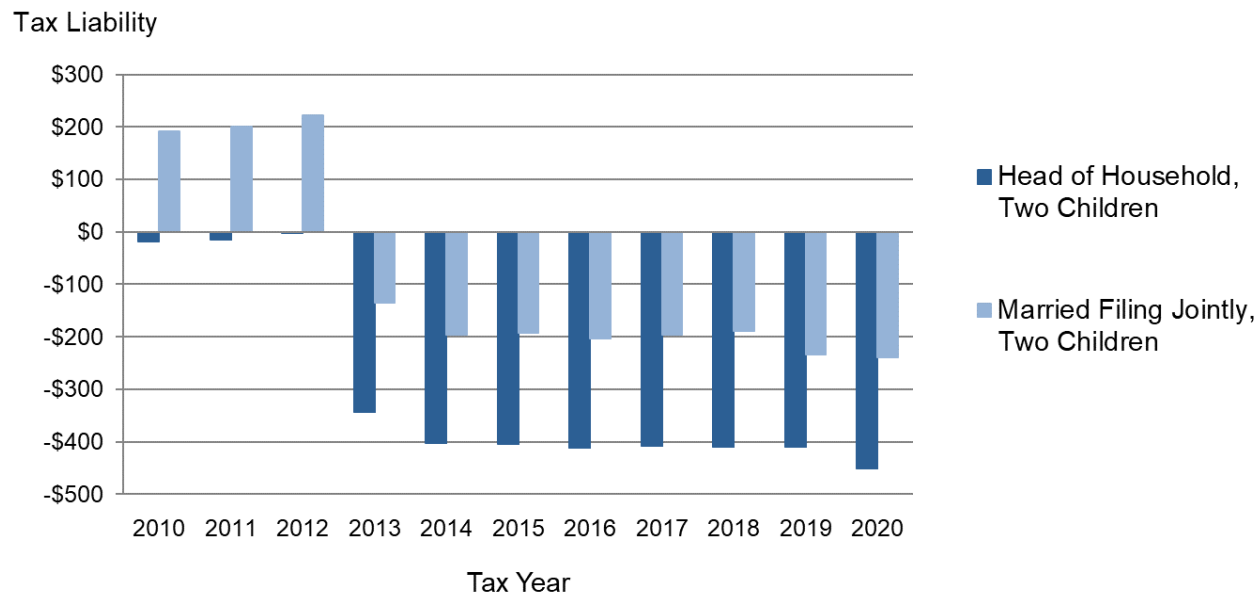


Note: Figure reflects assumptions specified for taxpayers filing married jointly or head of household with two children.

Figure 6 also presents data for tax years 2010 through 2020. 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 eleven 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 2020, the poverty threshold for a household of three was \$21,720; given the assumptions used for this analysis, such a household had an Iowa income tax liability of -\$451. A household of four with net income at the poverty threshold in 2020, or \$26,200, would have Iowa income tax liability of -\$240.

Figure 6. Estimated Iowa Income Tax Liability at Poverty Threshold, Tax Years 2010 through 2020



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 2015. 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. The rate of increase in total returns from 2019 to 2020 has moderated to just over 1 percent.

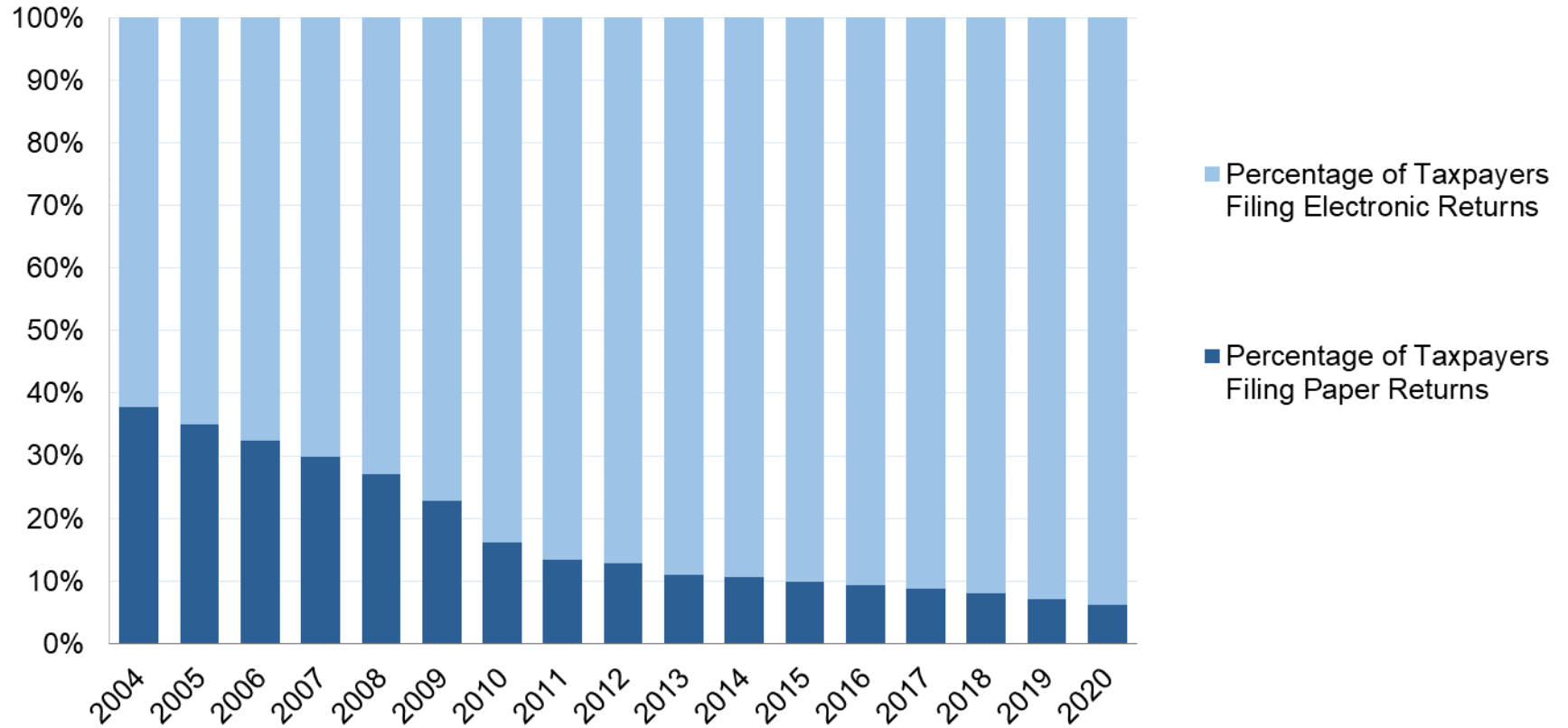
In general, increases or decreases in income have led to similar changes in net taxable income and tax liability. Modifications to Iowa tax law can also affect growth in income and in tax liability over time. Federal tax law, too, has an effect on State tax liability because taxpayers are allowed to 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. Tax year 2019 saw that reversed with a net decrease in state tax liability of -6 percent over the prior year. That decline in tax liability was again reversed in 2020 when tax liability increased over 7 percent from 2019, and became nearly equal to the 2018 levels. The temporary decline in 2019 can be attributed to the changes to Iowa Code through Senate File 2417, which reduced Iowa individual income tax rates from the prior year and generally conformed Iowa's individual income tax laws to the federal tax code (the Tax Cuts and Jobs Act of 2017), which also reduced tax rates.

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

		Number of Returns (Millions)		Adjusted Gross Income (\$ Billions)		Net Taxable Income (\$ Billions)		Tax Liability (\$ Billions)	
Tax Year		Sum	Annual Percentage Change	Sum	Annual Percentage Change	Sum	Annual Percentage Change	Sum	Annual Percentage Change
All Taxpayers	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%
	2020	1.66	1.2%	\$175.47	7.8%	\$134.11	9.2%	\$3.91	7.8%
Iowa-Resident Taxpayers	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%
	2020	1.48	1.1%	\$93.44	4.5%	\$74.51	4.8%	\$3.65	7.4%

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 6 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



Note: Taxpayers filing married separate on a combined return are counted as two individual taxpayers.

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, 2022). 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 2021.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amount
4,691	\$19,575,778.82	\$1,443,926.44	\$4,694,264.45	\$25,713,969.71

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TABLE 1-A
TOTAL PAY AND NO-PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	66,701	\$ (4,983,569,835)	\$ 10,959,001	150,198	13,112	\$ (2,803,020)
\$ 1 - \$ 2,999	54,513	\$ 83,818,738	\$ 8,054,941	86,276	8,063	\$ (1,316,234)
\$ 3,000 - \$ 4,999	41,497	\$ 166,414,532	\$ 65,735,726	63,410	5,828	\$ (1,334,092)
\$ 5,000 - \$ 9,999	108,053	\$ 808,750,884	\$ 500,213,219	169,024	18,259	\$ (4,558,573)
\$ 10,000 - \$ 19,999	195,193	\$ 2,900,838,375	\$ 2,087,610,321	324,631	58,497	\$ 11,377,825
\$ 20,000 - \$ 29,999	180,224	\$ 4,503,362,915	\$ 3,451,247,990	302,234	74,559	\$ 75,485,522
\$ 30,000 - \$ 39,999	170,468	\$ 5,946,529,135	\$ 4,736,405,131	281,177	78,469	\$ 154,304,941
\$ 40,000 - \$ 49,999	143,251	\$ 6,422,033,339	\$ 5,178,628,038	240,020	69,593	\$ 198,900,644
\$ 50,000 - \$ 59,999	111,678	\$ 6,117,811,870	\$ 4,935,066,182	195,005	60,057	\$ 201,754,697
\$ 60,000 - \$ 74,999	125,637	\$ 8,430,729,762	\$ 6,800,029,775	234,171	81,560	\$ 287,777,653
\$ 75,000 - \$ 99,999	149,288	\$ 12,951,021,865	\$ 10,505,302,033	298,133	122,443	\$ 462,509,921
\$ 100,000 - \$ 124,999	101,306	\$ 11,302,865,545	\$ 9,159,511,337	208,968	98,573	\$ 423,754,191
\$ 125,000 - \$ 149,999	62,334	\$ 8,503,308,950	\$ 6,772,668,813	130,325	66,328	\$ 326,851,108
\$ 150,000 - \$ 199,999	61,367	\$ 10,515,439,962	\$ 8,174,669,551	130,945	65,338	\$ 408,350,274
\$ 200,000 - \$ 249,999	26,879	\$ 5,967,209,124	\$ 4,531,697,862	58,428	28,407	\$ 233,289,723
\$ 250,000 - \$ 499,999	36,950	\$ 12,451,215,024	\$ 9,127,136,543	82,355	37,488	\$ 454,267,270
\$ 500,000 - \$ 999,999	12,943	\$ 8,885,192,501	\$ 6,173,301,636	29,467	13,003	\$ 242,376,667
\$1,000,000 and Over	11,057	\$ 74,493,518,880	\$ 51,896,159,351	25,705	10,139	\$ 441,234,896
Total	1,659,339	\$ 175,466,491,566	\$ 134,114,397,450	3,010,472	909,716	\$ 3,912,223,413

**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	117	\$ (69,967,913)	\$ 853,298	273	77	\$ 484,791
\$ 1 - \$ 2,999	25	\$ 39,087	\$ 141,753	75	-	\$ 6,289
\$ 3,000 - \$ 4,999	48	\$ 194,102	\$ 261,894	143	2	\$ 1,824
\$ 5,000 - \$ 9,999	23,083	\$ 197,692,087	\$ 144,521,109	23,424	78	\$ 961,191
\$ 10,000 - \$ 19,999	118,437	\$ 1,790,296,103	\$ 1,400,259,713	143,907	3,731	\$ 28,416,993
\$ 20,000 - \$ 29,999	145,084	\$ 3,659,156,782	\$ 2,906,306,023	222,061	29,545	\$ 82,120,168
\$ 30,000 - \$ 39,999	161,800	\$ 5,650,283,594	\$ 4,575,348,233	262,129	70,795	\$ 154,971,672
\$ 40,000 - \$ 49,999	138,386	\$ 6,204,265,118	\$ 5,057,640,424	229,773	67,503	\$ 199,093,855
\$ 50,000 - \$ 59,999	108,000	\$ 5,916,158,704	\$ 4,812,766,162	187,401	58,618	\$ 201,857,692
\$ 60,000 - \$ 74,999	121,536	\$ 8,155,486,022	\$ 6,621,320,432	225,663	79,678	\$ 288,227,839
\$ 75,000 - \$ 99,999	144,779	\$ 12,561,184,863	\$ 10,240,069,927	288,463	119,847	\$ 462,791,167
\$ 100,000 - \$ 124,999	98,394	\$ 10,976,985,939	\$ 8,925,162,246	202,543	96,507	\$ 424,042,649
\$ 125,000 - \$ 149,999	60,376	\$ 8,235,561,026	\$ 6,580,871,156	125,983	64,798	\$ 326,991,617
\$ 150,000 - \$ 199,999	58,840	\$ 10,078,802,929	\$ 7,867,483,257	125,185	63,310	\$ 408,902,717
\$ 200,000 - \$ 249,999	25,336	\$ 5,622,071,421	\$ 4,291,149,293	54,967	27,108	\$ 233,549,433
\$ 250,000 - \$ 499,999	33,508	\$ 11,247,203,476	\$ 8,330,319,418	74,412	34,570	\$ 455,213,777
\$ 500,000 - \$ 999,999	10,899	\$ 7,451,208,382	\$ 5,242,161,224	24,664	11,148	\$ 243,069,056
\$1,000,000 and Over	8,170	\$ 43,784,966,188	\$ 30,404,998,548	18,916	7,464	\$ 451,035,194
Total	1,256,818	\$ 141,461,587,910	\$ 107,401,634,110	2,209,982	734,779	\$ 3,961,737,924

**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	66,584	\$ (4,913,601,922)	\$ 10,105,703	149,925	13,035	\$ (3,287,811)
\$ 1 - \$ 2,999	54,488	\$ 83,779,651	\$ 7,913,188	86,201	8,063	\$ (1,322,523)
\$ 3,000 - \$ 4,999	41,449	\$ 166,220,430	\$ 65,473,832	63,267	5,826	\$ (1,335,916)
\$ 5,000 - \$ 9,999	84,970	\$ 611,058,797	\$ 355,692,110	145,600	18,181	\$ (5,519,764)
\$ 10,000 - \$ 19,999	76,756	\$ 1,110,542,272	\$ 687,350,608	180,724	54,766	\$ (17,039,168)
\$ 20,000 - \$ 29,999	35,140	\$ 844,206,133	\$ 544,941,967	80,173	45,014	\$ (6,634,646)
\$ 30,000 - \$ 39,999	8,668	\$ 296,245,541	\$ 161,056,898	19,048	7,674	\$ (666,731)
\$ 40,000 - \$ 49,999	4,865	\$ 217,768,221	\$ 120,987,614	10,247	2,090	\$ (193,211)
\$ 50,000 - \$ 59,999	3,678	\$ 201,653,166	\$ 122,300,020	7,604	1,439	\$ (102,995)
\$ 60,000 - \$ 74,999	4,101	\$ 275,243,740	\$ 178,709,343	8,508	1,882	\$ (450,186)
\$ 75,000 - \$ 99,999	4,509	\$ 389,837,002	\$ 265,232,106	9,670	2,596	\$ (281,246)
\$ 100,000 - \$ 124,999	2,912	\$ 325,879,606	\$ 234,349,091	6,425	2,066	\$ (288,458)
\$ 125,000 - \$ 149,999	1,958	\$ 267,747,924	\$ 191,797,657	4,342	1,530	\$ (140,509)
\$ 150,000 - \$ 199,999	2,527	\$ 436,637,033	\$ 307,186,294	5,760	2,028	\$ (552,443)
\$ 200,000 - \$ 249,999	1,543	\$ 345,137,703	\$ 240,548,569	3,461	1,299	\$ (259,710)
\$ 250,000 - \$ 499,999	3,442	\$ 1,204,011,548	\$ 796,817,125	7,943	2,918	\$ (946,507)
\$ 500,000 - \$ 999,999	2,044	\$ 1,433,984,119	\$ 931,140,412	4,803	1,855	\$ (692,389)
\$1,000,000 and Over	2,887	\$ 30,708,552,692	\$ 21,491,160,803	6,789	2,675	\$ (9,800,298)
Total	402,521	\$ 34,004,903,656	\$ 26,712,763,340	800,490	174,937	\$ (49,514,511)

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	22,546	\$ 189,050,769	\$ 140,919,989	22,615	38	\$ 989,545
\$ 10,000 - \$ 19,999	109,028	\$ 1,632,013,396	\$ 1,294,912,210	118,473	2,366	\$ 26,919,204
\$ 20,000 - \$ 29,999	120,090	\$ 3,023,270,274	\$ 2,465,014,514	151,320	23,027	\$ 72,531,789
\$ 30,000 - \$ 39,999	125,062	\$ 4,358,961,320	\$ 3,607,932,766	165,614	47,880	\$ 128,780,141
\$ 40,000 - \$ 49,999	96,978	\$ 4,338,917,274	\$ 3,604,308,696	126,563	34,243	\$ 150,080,022
\$ 50,000 - \$ 59,999	65,643	\$ 3,585,565,377	\$ 2,950,934,217	85,563	21,976	\$ 131,286,401
\$ 60,000 - \$ 74,999	56,397	\$ 3,757,479,109	\$ 3,037,984,914	74,383	18,956	\$ 143,343,986
\$ 75,000 - \$ 99,999	38,940	\$ 3,323,815,256	\$ 2,615,092,538	52,320	12,107	\$ 130,551,452
\$ 100,000 - \$ 124,999	15,049	\$ 1,665,116,460	\$ 1,277,951,483	20,844	4,453	\$ 67,579,201
\$ 125,000 - \$ 149,999	6,784	\$ 923,145,742	\$ 697,632,857	9,638	1,919	\$ 37,985,410
\$ 150,000 - \$ 199,999	5,944	\$ 1,015,513,242	\$ 755,323,878	8,616	1,549	\$ 41,743,272
\$ 200,000 - \$ 249,999	2,477	\$ 550,191,028	\$ 405,367,720	3,669	636	\$ 22,485,373
\$ 250,000 - \$ 499,999	3,681	\$ 1,254,895,687	\$ 892,863,457	5,468	820	\$ 48,536,857
\$ 500,000 - \$ 999,999	1,259	\$ 857,394,841	\$ 599,733,757	1,856	251	\$ 26,745,574
\$1,000,000 And Over	1,052	\$ 6,282,777,768	\$ 4,440,838,271	1,583	217	\$ 65,150,527
Total	670,930	\$ 36,758,107,543	\$ 28,786,811,267	848,525	170,438	\$ 1,094,708,754

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	38,171	\$ (1,083,929,236)	\$ 2,087,734	56,174	4,117	\$ (824,291)
\$ 1 - \$ 2,999	45,831	\$ 71,273,621	\$ 6,381,725	57,452	6,030	\$ (1,056,885)
\$ 3,000 - \$ 4,999	35,732	\$ 143,269,803	\$ 62,607,180	43,866	4,536	\$ (1,127,849)
\$ 5,000 - \$ 9,999	69,551	\$ 495,144,874	\$ 313,952,199	92,961	14,351	\$ (4,725,224)
\$ 10,000 - \$ 19,999	50,945	\$ 738,753,811	\$ 502,064,384	94,560	43,779	\$ (14,227,323)
\$ 20,000 - \$ 29,999	21,739	\$ 516,984,174	\$ 352,950,424	40,553	31,469	\$ (4,545,232)
\$ 30,000 - \$ 39,999	4,426	\$ 152,021,609	\$ 87,995,468	7,102	2,683	\$ (235,030)
\$ 40,000 - \$ 49,999	2,684	\$ 120,154,786	\$ 71,988,530	3,912	573	\$ (66,416)
\$ 50,000 - \$ 59,999	1,957	\$ 107,219,273	\$ 67,538,038	2,770	365	\$ (11,586)
\$ 60,000 - \$ 74,999	1,934	\$ 129,135,629	\$ 83,916,019	2,675	355	\$ (11,354)
\$ 75,000 - \$ 99,999	1,565	\$ 133,846,088	\$ 86,493,843	2,212	314	\$ (98,445)
\$ 100,000 - \$ 124,999	698	\$ 77,699,539	\$ 51,574,319	1,003	134	\$ (20,224)
\$ 125,000 - \$ 149,999	394	\$ 53,659,377	\$ 34,980,767	572	81	\$ (15,874)
\$ 150,000 - \$ 199,999	446	\$ 77,022,046	\$ 49,410,378	659	95	\$ (107,812)
\$ 200,000 - \$ 249,999	282	\$ 62,802,422	\$ 42,632,186	403	58	\$ (88,562)
\$ 250,000 - \$ 499,999	491	\$ 170,843,220	\$ 107,557,038	729	114	\$ (113,726)
\$ 500,000 - \$ 999,999	265	\$ 184,338,146	\$ 113,454,943	397	49	\$ (106,084)
\$1,000,000 and Over	390	\$ 4,170,353,735	\$ 2,970,094,926	589	113	\$ (315,924)
Total	277,501	\$ 6,320,592,917	\$ 5,007,680,101	408,589	109,216	\$ (27,697,841)

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	67	\$ (63,489,263)	\$ 467,901	166	63	\$ 420,059
\$ 10,000 - \$ 19,999	4,488	\$ 78,031,483	\$ 47,263,900	14,125	553	\$ 561,720
\$ 20,000 - \$ 29,999	12,544	\$ 318,821,258	\$ 214,399,952	37,044	3,937	\$ 4,587,060
\$ 30,000 - \$ 39,999	17,552	\$ 614,761,859	\$ 460,063,062	46,481	14,463	\$ 12,594,649
\$ 40,000 - \$ 49,999	17,209	\$ 772,595,655	\$ 602,318,928	43,084	17,717	\$ 21,803,684
\$ 50,000 - \$ 59,999	14,126	\$ 774,694,826	\$ 614,015,144	34,440	15,028	\$ 25,372,161
\$ 60,000 - \$ 74,999	16,023	\$ 1,074,116,100	\$ 858,027,084	38,506	17,589	\$ 37,897,548
\$ 75,000 - \$ 99,999	17,406	\$ 1,504,184,304	\$ 1,203,957,462	41,109	19,648	\$ 56,539,978
\$ 100,000 - \$ 124,999	10,215	\$ 1,136,551,001	\$ 898,087,378	23,911	11,813	\$ 43,552,869
\$ 125,000 - \$ 149,999	6,194	\$ 843,671,222	\$ 652,429,902	14,651	7,145	\$ 32,354,042
\$ 150,000 - \$ 199,999	6,421	\$ 1,105,253,729	\$ 833,316,507	15,476	7,359	\$ 40,232,595
\$ 200,000 - \$ 249,999	3,324	\$ 740,928,097	\$ 543,567,829	8,090	3,674	\$ 26,169,907
\$ 250,000 - \$ 499,999	6,246	\$ 2,158,975,567	\$ 1,540,008,952	15,143	7,381	\$ 70,359,663
\$ 500,000 - \$ 999,999	2,978	\$ 2,068,150,841	\$ 1,418,666,413	7,175	3,725	\$ 50,653,105
\$1,000,000 And Over	3,266	\$ 19,103,306,764	\$ 12,688,365,899	8,019	3,505	\$ 155,685,844
Total	138,059	\$ 32,230,553,443	\$ 22,574,956,313	347,420	133,600	\$ 578,784,884

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	25,313	\$ (3,478,420,395)	\$ 1,165,786	85,409	8,361	\$ (2,334,759)
\$ 1 - \$ 2,999	6,947	\$ 10,007,982	\$ 21,111	24,063	1,715	\$ (244,076)
\$ 3,000 - \$ 4,999	4,612	\$ 18,507,936	\$ 62,271	16,154	1,078	\$ (189,914)
\$ 5,000 - \$ 9,999	12,384	\$ 93,232,476	\$ 25,912,395	42,805	3,236	\$ (718,168)
\$ 10,000 - \$ 19,999	20,736	\$ 297,695,894	\$ 142,373,355	69,115	9,051	\$ (2,355,246)
\$ 20,000 - \$ 29,999	9,955	\$ 242,024,982	\$ 139,193,256	29,958	9,808	\$ (1,464,492)
\$ 30,000 - \$ 39,999	2,632	\$ 89,499,574	\$ 39,428,004	7,847	2,655	\$ (222,740)
\$ 40,000 - \$ 49,999	1,391	\$ 62,273,759	\$ 26,616,538	4,216	884	\$ (72,530)
\$ 50,000 - \$ 59,999	1,140	\$ 62,540,796	\$ 32,644,152	3,324	719	\$ (57,823)
\$ 60,000 - \$ 74,999	1,326	\$ 89,281,521	\$ 52,835,850	3,711	931	\$ (168,709)
\$ 75,000 - \$ 99,999	1,751	\$ 152,362,689	\$ 97,050,205	4,659	1,310	\$ (37,318)
\$ 100,000 - \$ 124,999	1,296	\$ 144,991,826	\$ 99,752,957	3,324	1,118	\$ (133,860)
\$ 125,000 - \$ 149,999	910	\$ 124,433,270	\$ 83,177,891	2,255	831	\$ (72,959)
\$ 150,000 - \$ 199,999	1,322	\$ 228,724,017	\$ 150,752,587	3,337	1,206	\$ (290,278)
\$ 200,000 - \$ 249,999	851	\$ 190,526,498	\$ 124,572,402	2,109	851	\$ (69,795)
\$ 250,000 - \$ 499,999	2,062	\$ 720,654,267	\$ 452,891,711	5,146	1,945	\$ (368,682)
\$ 500,000 - \$ 999,999	1,318	\$ 925,574,457	\$ 584,139,772	3,316	1,333	\$ (128,283)
\$1,000,000 and Over	1,976	\$ 22,489,403,356	\$ 15,515,852,072	4,977	2,120	\$ (7,504,824)
Total	97,922	\$ 22,463,314,905	\$ 17,568,442,315	315,725	49,152	\$ (16,434,456)

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	33	\$ (2,484,118)	\$ 413,718	95	9	\$ 18,834
\$ 1 - \$ 2,999	20	\$ 33,340	\$ 141,503	70	-	\$ 1,151
\$ 3,000 - \$ 4,999	36	\$ 144,385	\$ 210,154	128	1	\$ 670
\$ 5,000 - \$ 9,999	571	\$ 4,702,250	\$ 3,624,789	841	46	\$ 23,836
\$ 10,000 - \$ 19,999	4,921	\$ 80,251,224	\$ 58,083,603	11,309	812	\$ 936,069
\$ 20,000 - \$ 29,999	12,450	\$ 317,065,250	\$ 226,891,557	33,697	2,581	\$ 5,001,319
\$ 30,000 - \$ 39,999	19,186	\$ 676,560,415	\$ 507,352,405	50,034	8,452	\$ 13,596,882
\$ 40,000 - \$ 49,999	24,199	\$ 1,092,752,189	\$ 851,012,800	60,126	15,543	\$ 27,210,149
\$ 50,000 - \$ 59,999	28,231	\$ 1,555,898,501	\$ 1,247,816,801	67,398	21,614	\$ 45,199,130
\$ 60,000 - \$ 74,999	49,116	\$ 3,323,890,813	\$ 2,725,308,434	112,774	43,133	\$ 106,986,305
\$ 75,000 - \$ 99,999	88,433	\$ 7,733,185,303	\$ 6,421,019,927	195,034	88,092	\$ 275,699,737
\$ 100,000 - \$ 124,999	73,130	\$ 8,175,318,478	\$ 6,749,123,385	157,788	80,241	\$ 312,910,579
\$ 125,000 - \$ 149,999	47,398	\$ 6,468,744,062	\$ 5,230,808,397	101,694	55,734	\$ 256,652,165
\$ 150,000 - \$ 199,999	46,475	\$ 7,958,035,958	\$ 6,278,842,872	101,093	54,402	\$ 326,926,850
\$ 200,000 - \$ 249,999	19,535	\$ 4,330,952,296	\$ 3,342,213,744	43,208	22,798	\$ 184,894,153
\$ 250,000 - \$ 499,999	23,581	\$ 7,833,332,222	\$ 5,897,447,009	53,801	26,369	\$ 336,317,257
\$ 500,000 - \$ 999,999	6,662	\$ 4,525,662,700	\$ 3,223,761,054	15,633	7,172	\$ 165,670,377
\$1,000,000 and Over	3,852	\$ 18,398,881,656	\$ 13,275,794,378	9,314	3,742	\$ 230,198,823
Total	447,829	\$ 72,472,926,924	\$ 56,039,866,530	1,014,037	430,741	\$ 2,288,244,286

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	3,100	\$ (351,252,291)	\$ 6,852,183	8,342	557	\$ (128,761)
\$ 1 - \$ 2,999	1,710	\$ 2,498,048	\$ 1,510,352	4,686	318	\$ (21,562)
\$ 3,000 - \$ 4,999	1,105	\$ 4,442,691	\$ 2,804,381	3,247	212	\$ (18,153)
\$ 5,000 - \$ 9,999	3,035	\$ 22,681,447	\$ 15,827,516	9,834	594	\$ (76,372)
\$ 10,000 - \$ 19,999	5,075	\$ 74,092,567	\$ 42,912,869	17,049	1,936	\$ (456,599)
\$ 20,000 - \$ 29,999	3,446	\$ 85,196,977	\$ 52,798,287	9,662	3,737	\$ (624,922)
\$ 30,000 - \$ 39,999	1,610	\$ 54,724,358	\$ 33,633,426	4,099	2,336	\$ (208,961)
\$ 40,000 - \$ 49,999	790	\$ 35,339,676	\$ 22,382,546	2,119	633	\$ (54,265)
\$ 50,000 - \$ 59,999	581	\$ 31,893,097	\$ 22,117,830	1,510	355	\$ (33,586)
\$ 60,000 - \$ 74,999	841	\$ 56,826,590	\$ 41,957,474	2,122	596	\$ (270,123)
\$ 75,000 - \$ 99,999	1,193	\$ 103,628,225	\$ 81,688,058	2,799	972	\$ (145,483)
\$ 100,000 - \$ 124,999	918	\$ 103,188,241	\$ 83,021,815	2,098	814	\$ (134,374)
\$ 125,000 - \$ 149,999	654	\$ 89,655,277	\$ 73,638,999	1,515	618	\$ (51,676)
\$ 150,000 - \$ 199,999	759	\$ 130,890,970	\$ 107,023,329	1,764	727	\$ (154,353)
\$ 200,000 - \$ 249,999	410	\$ 91,808,783	\$ 73,343,981	949	390	\$ (101,353)
\$ 250,000 - \$ 499,999	889	\$ 312,514,061	\$ 236,368,376	2,068	859	\$ (464,099)
\$ 500,000 - \$ 999,999	461	\$ 324,071,516	\$ 233,545,697	1,090	473	\$ (458,022)
\$1,000,000 and Over	521	\$ 4,048,795,601	\$ 3,005,213,805	1,223	442	\$ (1,979,550)
Total	27,098	\$ 5,220,995,834	\$ 4,136,640,924	76,176	16,569	\$ (5,382,214)

**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	183,888	\$ 82,022,749,909	\$ 59,608,010,817	343,299	105,874	\$ 261,299,535
ADAIR	3,976	\$ 186,951,568	\$ 159,984,713	7,462	2,046	\$ 6,960,612
ADAMS	1,824	\$ 83,548,484	\$ 71,452,283	3,477	943	\$ 3,187,185
ALLAMAKEE	6,552	\$ 294,411,952	\$ 256,166,288	12,444	3,608	\$ 9,777,431
APPANOOSE	5,424	\$ 236,860,949	\$ 200,487,074	10,218	2,908	\$ 8,665,400
AUDUBON	2,709	\$ 137,611,366	\$ 123,677,201	5,340	1,334	\$ 4,412,798
BENTON	11,815	\$ 713,132,175	\$ 574,621,657	22,261	6,563	\$ 28,498,395
BLACK HAWK	60,298	\$ 3,586,912,185	\$ 2,821,670,799	107,416	30,603	\$ 140,281,306
BOONE	12,446	\$ 741,416,164	\$ 590,756,942	23,115	6,376	\$ 29,258,027
BREMER	11,060	\$ 707,042,979	\$ 567,452,506	21,720	6,242	\$ 28,571,125
BUCHANAN	9,434	\$ 539,144,685	\$ 448,355,505	17,669	5,876	\$ 20,406,954
BUENA VISTA	9,865	\$ 558,129,753	\$ 457,723,413	17,573	6,338	\$ 20,040,368
BUTLER	6,587	\$ 349,900,384	\$ 294,854,808	13,040	3,552	\$ 13,983,279
CALHOUN	4,349	\$ 219,397,807	\$ 185,883,402	8,491	2,334	\$ 8,961,688
CARROLL	10,069	\$ 602,719,483	\$ 494,728,588	18,926	5,594	\$ 23,193,410
CASS	6,176	\$ 319,663,191	\$ 265,827,500	11,832	3,139	\$ 11,953,003
CEDAR	8,852	\$ 507,734,683	\$ 420,524,666	16,660	4,566	\$ 20,721,261
CERRO GORDO	20,596	\$ 1,244,420,420	\$ 980,225,909	38,039	9,512	\$ 47,053,489
CHEROKEE	5,466	\$ 287,817,684	\$ 243,484,711	10,638	2,669	\$ 11,778,537
CHICKASAW	5,536	\$ 307,835,649	\$ 269,796,967	10,624	2,915	\$ 12,469,598
CLARKE	4,379	\$ 205,263,702	\$ 169,957,773	8,067	2,608	\$ 7,601,320
CLAY	7,975	\$ 446,318,601	\$ 359,512,621	14,996	4,048	\$ 16,806,713

(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	8,070	\$ 412,979,876	\$ 349,541,855	15,697	3,949	\$ 14,285,982
CLINTON	22,033	\$ 1,105,765,111	\$ 901,466,476	40,445	11,519	\$ 42,249,977
CRAWFORD	7,586	\$ 393,114,257	\$ 326,863,950	13,982	4,812	\$ 15,112,798
DALLAS	43,153	\$ 4,675,191,068	\$ 3,587,620,396	76,371	28,657	\$ 199,262,133
DAVIS	3,656	\$ 176,349,252	\$ 155,479,379	7,096	2,872	\$ 7,492,608
DECATUR	3,038	\$ 137,012,017	\$ 115,790,313	5,860	1,831	\$ 4,427,109
DELAWARE	8,178	\$ 435,185,687	\$ 371,286,876	15,550	4,507	\$ 17,336,958
DES MOINES	19,696	\$ 1,000,701,404	\$ 796,118,189	35,637	9,664	\$ 36,614,565
DICKINSON	9,020	\$ 597,473,976	\$ 472,943,450	17,920	3,819	\$ 23,039,695
DUBUQUE	48,166	\$ 3,065,831,732	\$ 2,416,304,364	86,859	24,566	\$ 117,298,780
EMMET	4,360	\$ 207,012,403	\$ 171,615,829	8,087	2,167	\$ 7,249,945
FAYETTE	8,705	\$ 406,571,819	\$ 353,143,812	16,585	4,376	\$ 16,127,615
FLOYD	7,115	\$ 373,742,161	\$ 318,096,611	13,502	4,003	\$ 15,447,861
FRANKLIN	4,384	\$ 244,952,944	\$ 203,034,952	8,496	2,425	\$ 9,972,183
FREMONT	3,041	\$ 189,580,459	\$ 158,336,943	5,919	1,607	\$ 7,067,424
GREENE	4,120	\$ 199,797,951	\$ 174,635,924	7,931	2,143	\$ 8,170,092
GRUNDY	5,506	\$ 378,573,727	\$ 306,900,651	10,867	3,098	\$ 15,807,968
GUTHRIE	4,945	\$ 310,204,024	\$ 244,929,191	9,732	2,498	\$ 12,147,766
HAMILTON	6,817	\$ 387,225,157	\$ 303,258,961	12,847	3,638	\$ 14,083,713
HANCOCK	4,884	\$ 264,422,633	\$ 225,275,719	9,529	2,496	\$ 10,826,329
HARDIN	7,901	\$ 378,540,369	\$ 337,466,740	15,075	4,085	\$ 15,871,420
HARRISON	6,632	\$ 377,766,725	\$ 310,379,187	12,412	3,781	\$ 10,917,159

(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	8,807	\$ 424,028,214	\$ 350,922,937	16,547	4,721	\$ 15,985,362
HOWARD	4,576	\$ 219,016,650	\$ 192,378,747	8,559	2,553	\$ 7,791,780
HUMBOLDT	4,347	\$ 259,911,664	\$ 213,009,283	8,290	2,525	\$ 10,594,568
IDA	3,261	\$ 211,125,189	\$ 175,852,131	6,241	1,775	\$ 8,249,918
IOWA	8,005	\$ 467,599,070	\$ 385,186,286	15,009	4,318	\$ 18,820,538
JACKSON	9,203	\$ 454,341,371	\$ 387,097,605	17,385	4,611	\$ 17,747,396
JASPER	16,720	\$ 952,087,379	\$ 761,722,233	31,237	8,975	\$ 37,118,245
JEFFERSON	7,043	\$ 350,523,923	\$ 293,363,031	13,571	3,078	\$ 14,117,709
JOHNSON	68,979	\$ 5,078,108,498	\$ 3,948,724,648	115,790	33,143	\$ 209,508,007
JONES	8,856	\$ 490,385,631	\$ 405,957,129	17,114	4,490	\$ 19,381,525
KEOKUK	4,482	\$ 203,448,689	\$ 178,497,743	8,661	2,531	\$ 8,100,293
KOSSUTH	7,053	\$ 413,764,454	\$ 342,188,683	13,730	3,489	\$ 15,899,112
LEE	15,001	\$ 755,001,289	\$ 607,905,695	27,831	7,750	\$ 27,742,952
LINN	109,444	\$ 7,359,883,582	\$ 5,711,834,743	193,028	57,529	\$ 293,303,698
LOUISA	5,047	\$ 259,455,609	\$ 215,738,328	9,323	2,754	\$ 10,059,084
LUCAS	3,914	\$ 181,397,261	\$ 153,399,866	7,322	2,239	\$ 7,043,513
LYON	5,254	\$ 315,170,751	\$ 270,589,331	10,145	3,732	\$ 12,431,316
MADISON	7,457	\$ 505,790,540	\$ 406,946,875	14,244	4,511	\$ 21,225,571
MAHASKA	9,481	\$ 525,670,034	\$ 420,779,461	17,606	5,563	\$ 20,138,329
MARION	15,034	\$ 973,285,218	\$ 766,562,316	28,497	8,701	\$ 37,673,952
MARSHALL	17,738	\$ 950,818,813	\$ 769,503,433	32,653	10,879	\$ 36,319,768
MILLS	6,350	\$ 442,404,792	\$ 356,567,128	12,127	3,779	\$ 11,604,008

(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	4,914	\$ 278,567,306	\$ 235,384,035	9,417	2,717	\$ 10,517,096
MONONA	3,957	\$ 194,385,716	\$ 161,364,288	7,477	1,990	\$ 7,319,016
MONROE	3,345	\$ 175,260,973	\$ 148,524,233	6,328	1,879	\$ 7,343,891
MONTGOMERY	4,748	\$ 230,543,249	\$ 191,014,617	8,943	2,456	\$ 8,610,762
MUSCATINE	20,638	\$ 1,109,071,283	\$ 911,041,803	36,822	11,515	\$ 44,292,258
O'BRIEN	6,589	\$ 371,164,008	\$ 310,693,336	12,581	3,591	\$ 14,474,426
OSCEOLA	2,801	\$ 137,725,540	\$ 124,301,681	5,423	1,535	\$ 5,383,595
PAGE	6,380	\$ 326,467,788	\$ 268,438,013	12,184	3,301	\$ 12,348,435
PALO ALTO	4,184	\$ 203,970,536	\$ 177,233,736	7,935	2,195	\$ 8,104,460
PLYMOUTH	12,089	\$ 763,840,410	\$ 639,419,768	22,564	7,117	\$ 31,580,309
POCAHONTAS	3,160	\$ 156,329,645	\$ 133,064,992	6,189	1,607	\$ 6,080,296
POLK	238,451	\$ 18,033,547,981	\$ 13,973,603,461	406,750	134,432	\$ 736,900,673
POTTAWATTAMIE	42,908	\$ 2,405,469,403	\$ 1,883,511,269	76,423	23,528	\$ 59,430,766
POWESHIEK	8,375	\$ 496,311,648	\$ 403,258,159	15,929	4,036	\$ 18,481,974
RINGGOLD	2,018	\$ 106,620,830	\$ 99,234,037	4,021	1,122	\$ 3,499,031
SAC	4,751	\$ 255,497,556	\$ 215,944,683	9,233	2,331	\$ 10,600,449
SCOTT	82,743	\$ 5,705,050,275	\$ 4,460,112,499	147,502	45,129	\$ 224,611,422
SHELBY	5,588	\$ 323,655,848	\$ 270,388,035	10,736	2,905	\$ 12,041,029
SIoux	14,804	\$ 1,009,902,220	\$ 846,743,060	28,366	10,939	\$ 38,965,646
STORY	40,089	\$ 2,647,860,710	\$ 2,059,546,885	68,970	17,630	\$ 105,891,920
TAMA	7,666	\$ 383,233,632	\$ 319,314,285	14,456	4,151	\$ 15,051,315
TAYLOR	2,632	\$ 109,196,412	\$ 99,447,301	5,115	1,436	\$ 4,394,590

(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	5,536	\$ 246,101,236	\$ 207,804,783	10,338	3,030	\$ 9,204,020
VAN BUREN	3,145	\$ 139,442,076	\$ 117,931,418	6,076	1,899	\$ 5,257,160
WAPELLO	15,740	\$ 743,323,509	\$ 613,967,751	28,293	9,077	\$ 28,106,700
WARREN	23,830	\$ 1,745,034,769	\$ 1,366,519,535	44,381	14,327	\$ 71,337,942
WASHINGTON	10,373	\$ 560,824,173	\$ 478,595,840	19,577	6,099	\$ 22,154,026
WAYNE	2,729	\$ 111,257,655	\$ 102,976,359	5,268	1,947	\$ 4,467,793
WEBSTER	16,310	\$ 848,897,431	\$ 686,582,567	29,213	8,505	\$ 32,672,534
WINNEBAGO	5,072	\$ 253,163,137	\$ 210,895,681	9,593	2,541	\$ 9,426,659
WINNESHIEK	9,182	\$ 517,924,378	\$ 438,933,806	17,799	4,152	\$ 20,250,408
WOODBURY	49,009	\$ 2,601,586,149	\$ 2,090,811,717	84,354	29,636	\$ 88,359,494
WORTH	3,534	\$ 182,572,890	\$ 149,595,566	6,713	1,772	\$ 6,533,290
WRIGHT	5,715	\$ 282,494,048	\$ 237,824,708	10,887	3,382	\$ 10,981,870
Total	1,659,339	\$ 175,466,491,566	\$ 134,114,397,450	3,010,472	909,716	\$ 3,912,223,413

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	9,752	\$ (3,075,019,225)	\$ 306,001,638	\$ 609,372,584	\$ 3,446,977	\$ (1,294,038)
\$ 1 - \$ 2,999	1,055	\$ 1,692,703	\$ 2,808,764	\$ 21,684,385	\$ 39,558	\$ (15,789)
\$ 3,000 - \$ 4,999	892	\$ 3,569,904	\$ 1,625,054	\$ 9,858,497	\$ 207,865	\$ (17,528)
\$ 5,000 - \$ 9,999	3,201	\$ 25,073,884	\$ 5,368,258	\$ 35,078,768	\$ 4,741,496	\$ (68,933)
\$ 10,000 - \$ 19,999	24,069	\$ 382,545,987	\$ 51,352,585	\$ 235,046,569	\$ 156,846,703	\$ 911,228
\$ 20,000 - \$ 29,999	37,271	\$ 937,900,493	\$ 106,213,705	\$ 370,547,864	\$ 519,285,090	\$ 10,215,549
\$ 30,000 - \$ 39,999	44,771	\$ 1,572,758,682	\$ 163,256,804	\$ 425,204,155	\$ 1,029,467,928	\$ 30,735,772
\$ 40,000 - \$ 49,999	50,241	\$ 2,263,661,513	\$ 215,110,909	\$ 466,389,788	\$ 1,609,372,658	\$ 57,340,882
\$ 50,000 - \$ 59,999	50,192	\$ 2,758,054,702	\$ 256,666,314	\$ 474,200,551	\$ 2,040,840,829	\$ 78,662,740
\$ 60,000 - \$ 74,999	68,459	\$ 4,610,614,525	\$ 432,999,471	\$ 691,580,371	\$ 3,500,856,184	\$ 142,266,641
\$ 75,000 - \$ 99,999	99,862	\$ 8,707,314,626	\$ 791,133,245	\$ 1,096,499,164	\$ 6,823,517,826	\$ 295,247,160
\$ 100,000 - \$ 124,999	79,582	\$ 8,899,303,935	\$ 842,181,874	\$ 978,305,475	\$ 7,075,003,721	\$ 324,090,432
\$ 125,000 - \$ 149,999	53,402	\$ 7,291,737,981	\$ 800,519,174	\$ 755,317,220	\$ 5,730,845,792	\$ 274,946,052
\$ 150,000 - \$ 199,999	55,090	\$ 9,447,664,566	\$ 1,223,859,048	\$ 952,985,383	\$ 7,262,966,811	\$ 362,828,010
\$ 200,000 - \$ 249,999	24,639	\$ 5,470,841,281	\$ 814,386,264	\$ 541,785,193	\$ 4,110,803,229	\$ 212,181,463
\$ 250,000 - \$ 499,999	34,337	\$ 11,593,189,552	\$ 2,049,175,176	\$ 1,149,539,600	\$ 8,397,798,997	\$ 418,887,332
\$ 500,000 - \$ 999,999	12,347	\$ 8,484,781,817	\$ 1,814,978,093	\$ 865,760,843	\$ 5,828,370,734	\$ 230,058,151
\$1,000,000 and Over	10,661	\$ 71,589,329,016	\$ 11,294,422,537	\$ 10,746,900,687	\$ 49,231,061,032	\$ 431,129,018
Total	659,823	\$ 140,965,015,942	\$ 21,172,058,913	\$ 20,426,057,097	\$103,325,473,430	\$ 2,868,104,142

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	56,949	\$ (1,908,550,610)	\$ 14,860,482	\$ 182,959,094	\$ 7,512,024	\$ (1,508,982)
\$ 1 - \$ 2,999	53,458	\$ 82,126,035	\$ 1,673,533	\$ 79,180,382	\$ 8,015,383	\$ (1,300,445)
\$ 3,000 - \$ 4,999	40,605	\$ 162,844,628	\$ 1,466,181	\$ 99,112,360	\$ 65,527,861	\$ (1,316,564)
\$ 5,000 - \$ 9,999	104,852	\$ 783,677,000	\$ 13,440,146	\$ 282,070,704	\$ 495,471,723	\$ (4,489,640)
\$ 10,000 - \$ 19,999	171,124	\$ 2,518,292,388	\$ 94,283,068	\$ 501,514,748	\$ 1,930,763,618	\$ 10,466,597
\$ 20,000 - \$ 29,999	142,953	\$ 3,565,462,422	\$ 186,511,625	\$ 448,370,218	\$ 2,931,962,900	\$ 65,269,973
\$ 30,000 - \$ 39,999	125,697	\$ 4,373,770,453	\$ 263,696,118	\$ 402,633,041	\$ 3,706,937,203	\$ 123,569,169
\$ 40,000 - \$ 49,999	93,010	\$ 4,158,371,826	\$ 281,093,593	\$ 304,906,323	\$ 3,569,255,380	\$ 141,559,762
\$ 50,000 - \$ 59,999	61,486	\$ 3,359,757,168	\$ 250,895,789	\$ 211,413,186	\$ 2,894,225,353	\$ 123,091,957
\$ 60,000 - \$ 74,999	57,178	\$ 3,820,115,237	\$ 303,922,365	\$ 210,625,117	\$ 3,299,173,591	\$ 145,511,012
\$ 75,000 - \$ 99,999	49,426	\$ 4,243,707,239	\$ 358,160,839	\$ 195,111,196	\$ 3,681,784,207	\$ 167,262,761
\$ 100,000 - \$ 124,999	21,724	\$ 2,403,561,610	\$ 221,784,144	\$ 88,692,134	\$ 2,084,507,616	\$ 99,663,759
\$ 125,000 - \$ 149,999	8,932	\$ 1,211,570,969	\$ 127,256,473	\$ 36,678,425	\$ 1,041,823,021	\$ 51,905,056
\$ 150,000 - \$ 199,999	6,277	\$ 1,067,775,396	\$ 123,212,261	\$ 25,812,705	\$ 911,702,740	\$ 45,522,264
\$ 200,000 - \$ 249,999	2,240	\$ 496,367,843	\$ 61,174,426	\$ 9,215,219	\$ 420,894,633	\$ 21,108,260
\$ 250,000 - \$ 499,999	2,613	\$ 858,025,472	\$ 113,363,250	\$ 10,747,046	\$ 729,337,546	\$ 35,379,938
\$ 500,000 - \$ 999,999	596	\$ 400,410,684	\$ 53,169,766	\$ 2,444,593	\$ 344,930,902	\$ 12,318,516
\$1,000,000 and Over	396	\$ 2,904,189,864	\$ 222,577,332	\$ 1,721,040	\$ 2,665,098,319	\$ 10,105,878
Total	999,516	\$ 34,501,475,624	\$ 2,692,541,391	\$ 3,093,207,531	\$ 30,788,924,020	\$ 1,044,119,271

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	66,701	\$ 13,273	\$ 8,935	\$ 48,641	\$ -	\$ 107,537
\$ 1 - \$ 2,999	54,513	\$ 1,481	\$ 500	\$ 493	\$ 42	\$ 2,870
\$ 3,000 - \$ 4,999	41,497	\$ 814	\$ 1,491	\$ 1,195	\$ -	\$ 30
\$ 5,000 - \$ 9,999	108,053	\$ 6,944	\$ 9,275	\$ 74,780	\$ 7,787	\$ 1,157
\$ 10,000 - \$ 19,999	195,193	\$ 74,896	\$ 44,139	\$ 1,984,979	\$ 308,200	\$ 42,050
\$ 20,000 - \$ 29,999	180,224	\$ 254,666	\$ 63,201	\$ 5,632,315	\$ 1,251,284	\$ 170,672
\$ 30,000 - \$ 39,999	170,468	\$ 661,873	\$ 92,571	\$ 9,448,157	\$ 2,931,692	\$ 356,788
\$ 40,000 - \$ 49,999	143,251	\$ 840,356	\$ 126,780	\$ 12,389,370	\$ 4,327,562	\$ 532,936
\$ 50,000 - \$ 59,999	111,678	\$ 876,890	\$ 117,712	\$ 14,036,031	\$ 4,853,036	\$ 676,042
\$ 60,000 - \$ 74,999	125,637	\$ 1,306,242	\$ 162,011	\$ 23,534,698	\$ 7,072,907	\$ 1,050,910
\$ 75,000 - \$ 99,999	149,288	\$ 2,310,718	\$ 265,345	\$ 43,116,556	\$ 12,032,410	\$ 2,038,940
\$ 100,000 - \$ 124,999	101,306	\$ 2,146,750	\$ 191,543	\$ 44,834,390	\$ 12,063,580	\$ 2,125,551
\$ 125,000 - \$ 149,999	62,334	\$ 1,600,514	\$ 99,161	\$ 40,185,835	\$ 9,715,784	\$ 2,090,809
\$ 150,000 - \$ 199,999	61,367	\$ 1,681,033	\$ 63,272	\$ 67,597,319	\$ 12,050,955	\$ 3,499,611
\$ 200,000 - \$ 249,999	26,879	\$ 774,818	\$ 18,850	\$ 52,117,535	\$ 6,464,430	\$ 2,942,734
\$ 250,000 - \$ 499,999	36,950	\$ 1,038,593	\$ 15,524	\$ 170,870,091	\$ 14,426,009	\$ 10,628,972
\$ 500,000 - \$ 999,999	12,943	\$ 307,097	\$ 1,842	\$ 208,471,993	\$ 11,817,434	\$ 12,077,721
\$1,000,000 and Over	11,057	\$ 114,090	\$ 545	\$ 3,576,319,097	\$ 31,742,803	\$ 92,332,594
Total	1,659,339	\$ 14,011,048	\$ 1,282,697	\$ 4,270,663,475	\$ 131,065,915	\$ 130,677,924

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	66,701	504,475	\$ 88,222	\$ 24,762	\$ 900,122	\$ 1,781,611
\$ 1 - \$ 2,999	54,513	39,600	\$ 46,671	\$ 20,134	\$ 1,191,770	\$ 24,418
\$ 3,000 - \$ 4,999	41,497	25,508	\$ 52,868	\$ 16,057	\$ 1,230,492	\$ 11,199
\$ 5,000 - \$ 9,999	108,053	65,938	\$ 211,040	\$ 45,090	\$ 5,294,200	\$ 74,093
\$ 10,000 - \$ 19,999	195,193	170,727	\$ 874,936	\$ 129,397	\$ 19,033,692	\$ 129,055
\$ 20,000 - \$ 29,999	180,224	206,208	\$ 1,251,938	\$ 143,944	\$ 19,783,815	\$ 124,361
\$ 30,000 - \$ 39,999	170,468	165,739	\$ 1,271,498	\$ 144,994	\$ 11,598,344	\$ 159,580
\$ 40,000 - \$ 49,999	143,251	153,648	\$ 300,606	\$ 63,271	\$ 3,286,264	\$ 229,237
\$ 50,000 - \$ 59,999	111,678	154,256	\$ -	\$ -	\$ 313,986	\$ 171,859
\$ 60,000 - \$ 74,999	125,637	198,664	\$ -	\$ -	\$ -	\$ 600,215
\$ 75,000 - \$ 99,999	149,288	249,005	\$ -	\$ -	\$ -	\$ 545,933
\$ 100,000 - \$ 124,999	101,306	221,767	\$ -	\$ -	\$ -	\$ 581,873
\$ 125,000 - \$ 149,999	62,334	148,429	\$ -	\$ -	\$ -	\$ 441,028
\$ 150,000 - \$ 199,999	61,367	155,818	\$ -	\$ -	\$ -	\$ 974,566
\$ 200,000 - \$ 249,999	26,879	89,913	\$ -	\$ -	\$ -	\$ 582,458
\$ 250,000 - \$ 499,999	36,950	175,851	\$ -	\$ -	\$ -	\$ 1,967,782
\$ 500,000 - \$ 999,999	12,943	92,888	\$ -	\$ -	\$ -	\$ 2,115,111
\$1,000,000 and Over	11,057	195,844	\$ -	\$ -	\$ -	\$ 14,526,042
Total	1,659,339	3,014,278	\$ 4,097,779	\$ 587,649	\$ 62,632,685	\$ 25,040,421

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

2020 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	129,984	\$ (2,553,249,261)	\$ 1,685,682,070	\$ -	281,438	28,240	\$ (5,872,807)
\$1 - \$1,666	36,162	\$ 175,540,500	\$ 15,371,918	\$ 30,542,253	58,705	5,765	\$ (1,400,299)
\$1,666 - \$3,332	39,890	\$ 261,653,468	\$ 19,370,895	\$ 100,107,820	64,843	6,412	\$ (1,820,714)
\$3,332 - \$6,664	84,257	\$ 783,377,621	\$ 52,054,988	\$ 423,795,232	139,054	16,118	\$ (4,929,392)
\$6,664 - \$14,994	189,576	\$ 3,015,593,592	\$ 217,306,836	\$ 2,025,598,983	321,038	53,005	\$ 9,550,645
\$14,994 - \$24,990	201,259	\$ 5,310,261,574	\$ 390,244,620	\$ 4,015,011,436	335,065	79,586	\$ 89,268,057
\$24,990 - \$33,320	159,646	\$ 5,846,696,317	\$ 436,210,512	\$ 4,643,836,952	256,571	69,466	\$ 153,847,505
\$33,320 - \$49,980	249,968	\$ 12,700,868,467	\$ 1,049,958,798	\$ 10,256,597,787	411,443	122,801	\$ 407,051,326
\$49,980 - \$74,970	215,574	\$ 16,332,401,346	\$ 1,463,552,887	\$ 13,216,055,744	402,488	152,886	\$ 569,472,069
\$74,970 and Over	353,023	\$ 133,593,347,942	\$18,534,846,780	\$ 99,402,851,243	739,827	375,437	\$ 2,697,057,023
Total	1,659,339	\$ 175,466,491,566	\$23,864,600,304	\$ 134,114,397,450	3,010,472	909,716	\$ 3,912,223,413

TABLE 15-A
TOTAL PAY RETURNS BY TAXABLE INCOME

2020 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	129	\$ 54,496,157	\$ 87,523,844	\$ -	273	93	\$ 697,026
\$1 - \$1,666	5	\$ 104,501	\$ 1,307	\$ 4,764	12	1	\$ 3,971
\$1,666 - \$3,332	18	\$ 1,103,903	\$ 371,675	\$ 48,299	42	8	\$ 17,159
\$3,332 - \$6,664	16,376	\$ 158,401,125	\$ 14,530,126	\$ 91,746,079	18,337	48	\$ 464,497
\$6,664 - \$14,994	125,606	\$ 2,059,612,052	\$ 188,926,730	\$ 1,372,714,890	181,365	4,504	\$ 24,466,198
\$14,994 - \$24,990	170,048	\$ 4,548,952,500	\$ 373,291,032	\$ 3,430,856,322	268,727	35,318	\$ 95,550,505
\$24,990 - \$33,320	154,355	\$ 5,646,971,827	\$ 422,687,548	\$ 4,492,965,340	246,358	64,161	\$ 154,312,203
\$33,320 - \$49,980	243,842	\$ 12,359,234,111	\$ 1,011,472,567	\$ 10,004,008,690	400,274	119,884	\$ 407,424,932
\$49,980 - \$74,970	209,747	\$ 15,853,051,210	\$ 1,410,556,097	\$ 12,859,298,472	391,150	149,650	\$ 569,808,230
\$74,970 and Over	336,692	\$ 100,779,660,524	\$ 14,435,150,173	\$ 75,149,991,254	703,444	361,112	\$ 2,708,993,203
Total	1,256,818	\$ 141,461,587,910	\$ 17,944,511,099	\$ 107,401,634,110	2,209,982	734,779	\$ 3,961,737,924

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

2020 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	129,855	\$ (2,607,745,418)	\$ 1,598,158,226	\$ -	281,165	28,147	\$ (6,569,833)
\$1 - \$1,666	36,157	\$ 175,435,999	\$ 15,370,611	\$ 30,537,489	58,693	5,764	\$ (1,404,270)
\$1,666 - \$3,332	39,872	\$ 260,549,565	\$ 18,999,220	\$ 100,059,521	64,801	6,404	\$ (1,837,873)
\$3,332 - \$6,664	67,881	\$ 624,976,496	\$ 37,524,862	\$ 332,049,153	120,717	16,070	\$ (5,393,889)
\$6,664 - \$14,994	63,970	\$ 955,981,540	\$ 28,380,106	\$ 652,884,093	139,673	48,501	\$ (14,915,553)
\$14,994 - \$24,990	31,211	\$ 761,309,074	\$ 16,953,588	\$ 584,155,114	66,338	44,268	\$ (6,282,448)
\$24,990 - \$33,320	5,291	\$ 199,724,490	\$ 13,522,964	\$ 150,871,612	10,213	5,305	\$ (464,698)
\$33,320 - \$49,980	6,126	\$ 341,634,356	\$ 38,486,231	\$ 252,589,097	11,169	2,917	\$ (373,606)
\$49,980 - \$74,970	5,827	\$ 479,350,136	\$ 52,996,790	\$ 356,757,272	11,338	3,236	\$ (336,161)
\$74,970 and Over	16,331	\$ 32,813,687,418	\$ 4,099,696,607	\$ 24,252,859,989	36,383	14,325	\$ (11,936,180)
Total	402,521	\$ 34,004,903,656	\$ 5,920,089,205	\$ 26,712,763,340	800,490	174,937	\$ (49,514,511)

**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	61,547	\$ (2,307,450,748)	\$ 3,910,375	140,023	10,932	\$ (2,574,225)
\$ 1 - \$ 2,999	50,332	\$ 77,112,057	\$ 7,371,938	80,607	7,433	\$ (1,255,575)
\$ 3,000 - \$ 4,999	38,298	\$ 153,613,133	\$ 60,633,238	59,205	5,352	\$ (1,280,449)
\$ 5,000 - \$ 9,999	99,205	\$ 742,186,759	\$ 459,019,648	157,023	16,808	\$ (4,372,005)
\$ 10,000 - \$ 19,999	178,779	\$ 2,656,774,776	\$ 1,910,093,486	300,030	53,764	\$ 10,644,470
\$ 20,000 - \$ 29,999	164,787	\$ 4,117,703,236	\$ 3,154,253,306	277,828	68,990	\$ 71,945,021
\$ 30,000 - \$ 39,999	155,937	\$ 5,439,146,027	\$ 4,336,612,666	257,368	72,049	\$ 147,754,495
\$ 40,000 - \$ 49,999	130,225	\$ 5,836,553,589	\$ 4,713,931,572	217,889	63,050	\$ 190,416,885
\$ 50,000 - \$ 59,999	100,926	\$ 5,527,823,450	\$ 4,469,182,945	175,890	54,474	\$ 193,467,345
\$ 60,000 - \$ 74,999	112,301	\$ 7,533,861,203	\$ 6,093,824,021	208,940	73,600	\$ 275,872,435
\$ 75,000 - \$ 99,999	132,231	\$ 11,470,039,694	\$ 9,345,504,907	263,820	110,682	\$ 443,728,243
\$ 100,000 - \$ 124,999	89,151	\$ 9,944,910,341	\$ 8,102,971,288	183,425	89,029	\$ 407,745,959
\$ 125,000 - \$ 149,999	53,955	\$ 7,358,584,046	\$ 5,897,510,977	112,278	59,273	\$ 314,274,256
\$ 150,000 - \$ 199,999	51,144	\$ 8,749,730,918	\$ 6,857,807,109	108,321	56,858	\$ 390,689,395
\$ 200,000 - \$ 249,999	21,267	\$ 4,717,151,634	\$ 3,622,490,178	45,828	23,805	\$ 222,758,295
\$ 250,000 - \$ 499,999	25,779	\$ 8,570,190,701	\$ 6,404,028,182	56,864	28,028	\$ 425,285,191
\$ 500,000 - \$ 999,999	6,643	\$ 4,474,310,021	\$ 3,172,415,747	14,957	7,148	\$ 219,799,372
\$1,000,000 and Over	2,944	\$ 8,381,500,820	\$ 5,894,825,050	6,877	2,567	\$ 346,024,770
Total	1,475,451	\$ 93,443,741,657	\$ 74,506,386,633	2,667,173	803,842	\$ 3,650,923,878

**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	114	\$ (67,849,548)	\$ 805,319	264	77	\$ 484,048
\$ 1 - \$ 2,999	24	\$ 36,727	\$ 141,503	74	-	\$ 6,278
\$ 3,000 - \$ 4,999	48	\$ 194,102	\$ 261,894	143	2	\$ 1,824
\$ 5,000 - \$ 9,999	21,479	\$ 183,734,546	\$ 134,361,606	21,808	73	\$ 915,483
\$ 10,000 - \$ 19,999	109,288	\$ 1,652,994,919	\$ 1,291,716,001	133,684	3,306	\$ 27,036,247
\$ 20,000 - \$ 29,999	134,441	\$ 3,391,317,796	\$ 2,691,231,526	207,307	27,551	\$ 78,335,734
\$ 30,000 - \$ 39,999	150,274	\$ 5,247,275,801	\$ 4,249,851,845	244,101	65,806	\$ 148,369,750
\$ 40,000 - \$ 49,999	127,752	\$ 5,726,017,536	\$ 4,671,038,832	212,287	62,082	\$ 190,570,311
\$ 50,000 - \$ 59,999	99,161	\$ 5,431,133,258	\$ 4,423,911,555	172,175	53,951	\$ 193,548,923
\$ 60,000 - \$ 74,999	110,531	\$ 7,415,344,241	\$ 6,032,687,162	205,309	73,041	\$ 276,303,592
\$ 75,000 - \$ 99,999	130,681	\$ 11,337,059,379	\$ 9,272,610,855	260,512	109,979	\$ 443,981,465
\$ 100,000 - \$ 124,999	88,368	\$ 9,857,579,955	\$ 8,048,596,089	181,660	88,563	\$ 407,944,683
\$ 125,000 - \$ 149,999	53,458	\$ 7,290,654,819	\$ 5,856,691,401	111,133	58,941	\$ 314,388,177
\$ 150,000 - \$ 199,999	50,625	\$ 8,660,495,010	\$ 6,801,367,769	107,116	56,548	\$ 391,180,361
\$ 200,000 - \$ 249,999	21,019	\$ 4,661,767,070	\$ 3,587,980,332	45,262	23,607	\$ 222,967,812
\$ 250,000 - \$ 499,999	25,338	\$ 8,418,743,274	\$ 6,318,234,292	55,762	27,733	\$ 426,055,637
\$ 500,000 - \$ 999,999	6,473	\$ 4,357,226,531	\$ 3,110,812,643	14,546	7,029	\$ 220,249,313
\$1,000,000 and Over	2,818	\$ 7,727,499,334	\$ 5,441,823,242	6,562	2,479	\$ 350,684,650
Total	1,131,892	\$ 91,291,224,750	\$ 71,934,123,866	1,979,705	660,768	\$ 3,693,024,288

**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	61,433	\$ (2,239,601,200)	\$ 3,105,056	139,759	10,855	\$ (3,058,273)
\$ 1 - \$ 2,999	50,308	\$ 77,075,330	\$ 7,230,435	80,533	7,433	\$ (1,261,853)
\$ 3,000 - \$ 4,999	38,250	\$ 153,419,031	\$ 60,371,344	59,062	5,350	\$ (1,282,273)
\$ 5,000 - \$ 9,999	77,726	\$ 558,452,213	\$ 324,658,042	135,215	16,735	\$ (5,287,488)
\$ 10,000 - \$ 19,999	69,491	\$ 1,003,779,857	\$ 618,377,485	166,346	50,458	\$ (16,391,777)
\$ 20,000 - \$ 29,999	30,346	\$ 726,385,440	\$ 463,021,780	70,521	41,439	\$ (6,390,713)
\$ 30,000 - \$ 39,999	5,663	\$ 191,870,226	\$ 86,760,821	13,267	6,243	\$ (615,255)
\$ 40,000 - \$ 49,999	2,473	\$ 110,536,053	\$ 42,892,740	5,602	968	\$ (153,426)
\$ 50,000 - \$ 59,999	1,765	\$ 96,690,192	\$ 45,271,390	3,715	523	\$ (81,578)
\$ 60,000 - \$ 74,999	1,770	\$ 118,516,962	\$ 61,136,859	3,631	559	\$ (431,157)
\$ 75,000 - \$ 99,999	1,550	\$ 132,980,315	\$ 72,894,052	3,308	703	\$ (253,222)
\$ 100,000 - \$ 124,999	783	\$ 87,330,386	\$ 54,375,199	1,765	466	\$ (198,724)
\$ 125,000 - \$ 149,999	497	\$ 67,929,227	\$ 40,819,576	1,145	332	\$ (113,921)
\$ 150,000 - \$ 199,999	519	\$ 89,235,908	\$ 56,439,340	1,205	310	\$ (490,966)
\$ 200,000 - \$ 249,999	248	\$ 55,384,564	\$ 34,509,846	566	198	\$ (209,517)
\$ 250,000 - \$ 499,999	441	\$ 151,447,427	\$ 85,793,890	1,102	295	\$ (770,446)
\$ 500,000 - \$ 999,999	170	\$ 117,083,490	\$ 61,603,104	411	119	\$ (449,941)
\$1,000,000 and Over	126	\$ 654,001,486	\$ 453,001,808	315	88	\$ (4,659,880)
Total	343,559	\$ 2,152,516,907	\$ 2,572,262,767	687,468	143,074	\$ (42,100,410)

**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	21,008	\$ 175,645,393	\$ 131,173,662	21,074	36	\$ 945,792
\$ 10,000 - \$ 19,999	100,466	\$ 1,504,355,854	\$ 1,193,107,395	109,514	2,067	\$ 25,612,185
\$ 20,000 - \$ 29,999	111,007	\$ 2,795,231,136	\$ 2,278,832,821	140,464	21,508	\$ 69,166,043
\$ 30,000 - \$ 39,999	116,224	\$ 4,050,863,055	\$ 3,354,636,632	154,296	44,900	\$ 123,329,708
\$ 40,000 - \$ 49,999	89,616	\$ 4,008,343,779	\$ 3,332,706,123	117,142	31,779	\$ 143,681,903
\$ 50,000 - \$ 59,999	60,271	\$ 3,291,311,796	\$ 2,712,392,618	78,685	20,318	\$ 125,823,369
\$ 60,000 - \$ 74,999	51,009	\$ 3,396,802,298	\$ 2,752,020,854	67,377	17,413	\$ 136,792,163
\$ 75,000 - \$ 99,999	34,132	\$ 2,910,550,702	\$ 2,296,582,467	46,010	10,935	\$ 123,542,807
\$ 100,000 - \$ 124,999	12,776	\$ 1,412,921,484	\$ 1,089,016,706	17,779	3,992	\$ 63,467,248
\$ 125,000 - \$ 149,999	5,483	\$ 745,908,263	\$ 568,570,204	7,807	1,648	\$ 35,407,718
\$ 150,000 - \$ 199,999	4,580	\$ 781,297,680	\$ 586,288,129	6,690	1,298	\$ 38,430,347
\$ 200,000 - \$ 249,999	1,821	\$ 404,654,769	\$ 302,178,909	2,718	514	\$ 20,636,877
\$ 250,000 - \$ 499,999	2,497	\$ 842,076,048	\$ 608,034,245	3,747	630	\$ 43,109,714
\$ 500,000 - \$ 999,999	665	\$ 445,462,024	\$ 317,261,190	996	152	\$ 22,903,212
\$1,000,000 And Over	357	\$ 1,130,197,529	\$ 829,792,556	548	73	\$ 52,086,510
Total	611,912	\$ 27,895,621,810	\$ 22,352,594,511	774,847	157,263	\$ 1,024,935,596

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	35,681	\$ (654,784,467)	\$ 106,620	52,980	3,760	\$ (784,488)
\$ 1 - \$ 2,999	42,215	\$ 65,316,211	\$ 5,799,042	53,333	5,637	\$ (1,005,553)
\$ 3,000 - \$ 4,999	32,877	\$ 131,834,160	\$ 57,681,228	40,653	4,193	\$ (1,082,472)
\$ 5,000 - \$ 9,999	63,306	\$ 450,128,599	\$ 285,499,430	85,602	13,257	\$ (4,523,539)
\$ 10,000 - \$ 19,999	45,749	\$ 662,627,799	\$ 448,679,851	86,535	40,523	\$ (13,700,670)
\$ 20,000 - \$ 29,999	18,705	\$ 442,723,830	\$ 297,359,418	35,987	29,341	\$ (4,406,214)
\$ 30,000 - \$ 39,999	2,607	\$ 88,807,574	\$ 39,041,904	4,654	2,097	\$ (218,819)
\$ 40,000 - \$ 49,999	1,363	\$ 61,096,814	\$ 25,566,415	2,184	244	\$ (64,679)
\$ 50,000 - \$ 59,999	1,051	\$ 57,567,789	\$ 28,932,956	1,575	142	\$ (5,195)
\$ 60,000 - \$ 74,999	1,042	\$ 69,517,596	\$ 38,097,205	1,477	126	\$ (6,206)
\$ 75,000 - \$ 99,999	737	\$ 62,677,342	\$ 34,463,313	1,071	128	\$ (90,888)
\$ 100,000 - \$ 124,999	262	\$ 28,977,663	\$ 16,871,980	388	52	\$ (395)
\$ 125,000 - \$ 149,999	124	\$ 16,921,043	\$ 9,072,803	193	29	\$ (11,153)
\$ 150,000 - \$ 199,999	127	\$ 21,754,614	\$ 12,238,389	191	18	\$ (91,636)
\$ 200,000 - \$ 249,999	54	\$ 11,788,749	\$ 7,146,985	85	17	\$ (86,519)
\$ 250,000 - \$ 499,999	65	\$ 21,878,741	\$ 11,397,062	104	9	\$ (80,128)
\$ 500,000 - \$ 999,999	28	\$ 18,534,160	\$ 8,200,886	41	4	\$ (62,337)
\$1,000,000 and Over	22	\$ 37,668,373	\$ 16,971,635	36	7	\$ (99,973)
Total	246,015	\$ 1,595,036,590	\$ 1,343,127,122	367,089	99,584	\$ (26,320,864)

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	65	\$ (63,055,606)	\$ 458,492	160	63	\$ 419,385
\$ 10,000 - \$ 19,999	4,259	\$ 74,020,489	\$ 44,757,929	13,482	489	\$ 541,766
\$ 20,000 - \$ 29,999	11,733	\$ 298,141,588	\$ 200,141,820	34,816	3,629	\$ 4,395,779
\$ 30,000 - \$ 39,999	16,001	\$ 560,036,291	\$ 418,958,054	42,492	13,004	\$ 11,936,336
\$ 40,000 - \$ 49,999	15,523	\$ 696,852,191	\$ 543,741,717	38,842	15,800	\$ 20,607,960
\$ 50,000 - \$ 59,999	12,566	\$ 689,008,075	\$ 547,149,418	30,594	13,433	\$ 23,952,086
\$ 60,000 - \$ 74,999	13,903	\$ 931,353,614	\$ 746,473,592	33,283	15,431	\$ 35,770,303
\$ 75,000 - \$ 99,999	14,452	\$ 1,247,746,138	\$ 1,003,038,365	33,855	16,680	\$ 52,663,034
\$ 100,000 - \$ 124,999	8,088	\$ 899,391,055	\$ 715,458,576	18,657	9,699	\$ 40,340,459
\$ 125,000 - \$ 149,999	4,708	\$ 640,881,638	\$ 500,442,092	10,897	5,730	\$ 29,848,968
\$ 150,000 - \$ 199,999	4,528	\$ 777,184,796	\$ 591,765,346	10,679	5,624	\$ 36,366,656
\$ 200,000 - \$ 249,999	2,195	\$ 489,845,482	\$ 365,232,948	5,239	2,642	\$ 23,788,161
\$ 250,000 - \$ 499,999	3,618	\$ 1,231,959,820	\$ 902,012,643	8,445	4,856	\$ 61,735,458
\$ 500,000 - \$ 999,999	1,293	\$ 876,572,746	\$ 609,987,859	3,052	1,857	\$ 43,018,977
\$1,000,000 And Over	772	\$ 2,342,575,633	\$ 1,630,295,743	1,870	862	\$ 102,831,084
Total	113,704	\$ 11,692,513,950	\$ 8,819,914,594	286,363	109,799	\$ 488,216,412

**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	23,004	\$ (1,515,324,080)	\$ 167,792	79,069	6,690	\$ (2,175,881)
\$ 1 - \$ 2,999	6,529	\$ 9,452,644	\$ 17,664	22,818	1,534	\$ (236,529)
\$ 3,000 - \$ 4,999	4,335	\$ 17,410,263	\$ 41,843	15,299	968	\$ (182,032)
\$ 5,000 - \$ 9,999	11,608	\$ 87,320,496	\$ 24,267,466	40,356	2,935	\$ (689,683)
\$ 10,000 - \$ 19,999	19,125	\$ 273,948,032	\$ 131,197,447	64,117	8,186	\$ (2,256,960)
\$ 20,000 - \$ 29,999	8,686	\$ 210,785,394	\$ 121,368,702	26,192	8,805	\$ (1,396,833)
\$ 30,000 - \$ 39,999	1,883	\$ 63,559,569	\$ 24,855,832	5,679	2,110	\$ (200,393)
\$ 40,000 - \$ 49,999	762	\$ 33,985,220	\$ 9,688,055	2,462	424	\$ (42,819)
\$ 50,000 - \$ 59,999	500	\$ 27,338,402	\$ 9,611,544	1,586	245	\$ (50,914)
\$ 60,000 - \$ 74,999	485	\$ 32,678,409	\$ 13,178,252	1,506	270	\$ (161,928)
\$ 75,000 - \$ 99,999	516	\$ 44,714,592	\$ 20,784,470	1,529	353	\$ (27,095)
\$ 100,000 - \$ 124,999	289	\$ 32,257,682	\$ 18,481,189	840	202	\$ (70,964)
\$ 125,000 - \$ 149,999	199	\$ 27,153,361	\$ 14,142,779	547	126	\$ (64,352)
\$ 150,000 - \$ 199,999	235	\$ 40,352,972	\$ 24,003,455	634	154	\$ (264,039)
\$ 200,000 - \$ 249,999	125	\$ 28,099,011	\$ 15,226,117	322	116	\$ (38,546)
\$ 250,000 - \$ 499,999	265	\$ 90,233,865	\$ 44,871,009	726	188	\$ (326,593)
\$ 500,000 - \$ 999,999	106	\$ 73,448,042	\$ 37,023,974	283	92	\$ (46,124)
\$1,000,000 and Over	75	\$ 493,918,689	\$ 348,560,843	202	69	\$ (3,226,841)
Total	78,727	\$ 71,332,563	\$ 857,488,433	264,167	33,467	\$ (11,458,526)

**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	31	\$ (806,390)	\$ 365,739	90	9	\$ 18,740
\$ 1 - \$ 2,999	20	\$ 33,340	\$ 141,503	70	-	\$ 1,151
\$ 3,000 - \$ 4,999	36	\$ 144,385	\$ 210,154	128	1	\$ 670
\$ 5,000 - \$ 9,999	505	\$ 4,154,705	\$ 3,220,772	767	43	\$ 21,895
\$ 10,000 - \$ 19,999	4,563	\$ 74,618,576	\$ 53,850,677	10,688	750	\$ 882,296
\$ 20,000 - \$ 29,999	11,701	\$ 297,945,072	\$ 212,256,885	32,027	2,414	\$ 4,773,912
\$ 30,000 - \$ 39,999	18,049	\$ 636,376,455	\$ 476,257,159	47,313	7,902	\$ 13,103,706
\$ 40,000 - \$ 49,999	22,613	\$ 1,020,821,566	\$ 794,590,992	56,303	14,503	\$ 26,280,448
\$ 50,000 - \$ 59,999	26,324	\$ 1,450,813,387	\$ 1,164,369,519	62,896	20,200	\$ 43,773,468
\$ 60,000 - \$ 74,999	45,619	\$ 3,087,188,329	\$ 2,534,192,716	104,649	40,197	\$ 103,741,126
\$ 75,000 - \$ 99,999	82,097	\$ 7,178,762,539	\$ 5,972,990,023	180,647	82,364	\$ 267,775,624
\$ 100,000 - \$ 124,999	67,504	\$ 7,545,267,416	\$ 6,244,120,807	145,224	74,872	\$ 304,136,976
\$ 125,000 - \$ 149,999	43,267	\$ 5,903,864,918	\$ 4,787,679,105	92,429	51,563	\$ 249,131,491
\$ 150,000 - \$ 199,999	41,517	\$ 7,102,012,534	\$ 5,623,314,294	89,747	49,626	\$ 316,383,358
\$ 200,000 - \$ 249,999	17,003	\$ 3,767,266,819	\$ 2,920,568,475	37,305	20,451	\$ 178,542,774
\$ 250,000 - \$ 499,999	19,223	\$ 6,344,707,406	\$ 4,808,187,404	43,570	22,247	\$ 321,210,465
\$ 500,000 - \$ 999,999	4,515	\$ 3,035,191,761	\$ 2,183,563,594	10,498	5,020	\$ 154,327,124
\$1,000,000 and Over	1,689	\$ 4,254,726,172	\$ 2,981,734,943	4,144	1,544	\$ 195,767,056
Total	406,276	\$ 51,703,088,990	\$ 40,761,614,761	918,495	393,706	\$ 2,179,872,280

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	2,748	\$ (69,492,653)	\$ 2,830,644	7,710	405	\$ (97,904)
\$ 1 - \$ 2,999	1,564	\$ 2,306,475	\$ 1,413,729	4,382	262	\$ (19,771)
\$ 3,000 - \$ 4,999	1,038	\$ 4,174,608	\$ 2,648,273	3,110	189	\$ (17,769)
\$ 5,000 - \$ 9,999	2,812	\$ 21,003,118	\$ 14,891,146	9,257	543	\$ (74,266)
\$ 10,000 - \$ 19,999	4,617	\$ 67,204,026	\$ 38,500,187	15,694	1,749	\$ (434,147)
\$ 20,000 - \$ 29,999	2,955	\$ 72,876,216	\$ 44,293,660	8,342	3,293	\$ (587,666)
\$ 30,000 - \$ 39,999	1,173	\$ 39,503,083	\$ 22,863,085	2,934	2,036	\$ (196,043)
\$ 40,000 - \$ 49,999	348	\$ 15,454,019	\$ 7,638,270	956	300	\$ (45,928)
\$ 50,000 - \$ 59,999	214	\$ 11,784,001	\$ 6,726,890	554	136	\$ (25,469)
\$ 60,000 - \$ 74,999	243	\$ 16,320,957	\$ 9,861,402	648	163	\$ (263,023)
\$ 75,000 - \$ 99,999	297	\$ 25,588,381	\$ 17,646,269	708	222	\$ (135,239)
\$ 100,000 - \$ 124,999	232	\$ 26,095,041	\$ 19,022,030	537	212	\$ (127,365)
\$ 125,000 - \$ 149,999	174	\$ 23,854,823	\$ 17,603,994	405	177	\$ (38,416)
\$ 150,000 - \$ 199,999	157	\$ 27,128,322	\$ 20,197,496	380	138	\$ (135,291)
\$ 200,000 - \$ 249,999	69	\$ 15,496,804	\$ 12,136,744	159	65	\$ (84,452)
\$ 250,000 - \$ 499,999	111	\$ 39,334,821	\$ 29,525,819	272	98	\$ (363,725)
\$ 500,000 - \$ 999,999	36	\$ 25,101,288	\$ 16,378,244	87	23	\$ (341,480)
\$1,000,000 and Over	29	\$ 122,414,424	\$ 87,469,330	77	12	\$ (1,333,066)
Total	18,817	\$ 486,147,754	\$ 371,647,212	56,212	10,023	\$ (4,321,020)

**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	3,976	\$ 186,951,568	\$ 159,984,713	7,462	2,046	\$ 6,960,612
ADAMS	1,824	\$ 83,548,484	\$ 71,452,283	3,477	943	\$ 3,187,185
ALLAMAKEE	6,552	\$ 294,411,952	\$ 256,166,288	12,444	3,608	\$ 9,777,431
APPANOOSE	5,424	\$ 236,860,949	\$ 200,487,074	10,218	2,908	\$ 8,665,400
AUDUBON	2,709	\$ 137,611,366	\$ 123,677,201	5,340	1,334	\$ 4,412,798
BENTON	11,815	\$ 713,132,175	\$ 574,621,657	22,261	6,563	\$ 28,498,395
BLACK HAWK	60,298	\$ 3,586,912,185	\$ 2,821,670,799	107,416	30,603	\$ 140,281,306
BOONE	12,446	\$ 741,416,164	\$ 590,756,942	23,115	6,376	\$ 29,258,027
BREMER	11,060	\$ 707,042,979	\$ 567,452,506	21,720	6,242	\$ 28,571,125
BUCHANAN	9,434	\$ 539,144,685	\$ 448,355,505	17,669	5,876	\$ 20,406,954
BUENA VISTA	9,865	\$ 558,129,753	\$ 457,723,413	17,573	6,338	\$ 20,040,368
BUTLER	6,587	\$ 349,900,384	\$ 294,854,808	13,040	3,552	\$ 13,983,279
CALHOUN	4,349	\$ 219,397,807	\$ 185,883,402	8,491	2,334	\$ 8,961,688
CARROLL	10,069	\$ 602,719,483	\$ 494,728,588	18,926	5,594	\$ 23,193,410
CASS	6,176	\$ 319,663,191	\$ 265,827,500	11,832	3,139	\$ 11,953,003
CEDAR	8,852	\$ 507,734,683	\$ 420,524,666	16,660	4,566	\$ 20,721,261
CERRO GORDO	20,596	\$ 1,244,420,420	\$ 980,225,909	38,039	9,512	\$ 47,053,489
CHEROKEE	5,466	\$ 287,817,684	\$ 243,484,711	10,638	2,669	\$ 11,778,537
CHICKASAW	5,536	\$ 307,835,649	\$ 269,796,967	10,624	2,915	\$ 12,469,598
CLARKE	4,379	\$ 205,263,702	\$ 169,957,773	8,067	2,608	\$ 7,601,320
CLAY	7,975	\$ 446,318,601	\$ 359,512,621	14,996	4,048	\$ 16,806,713
CLAYTON	8,070	\$ 412,979,876	\$ 349,541,855	15,697	3,949	\$ 14,285,982

(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	22,033	\$ 1,105,765,111	\$ 901,466,476	40,445	11,519	\$ 42,249,977
CRAWFORD	7,586	\$ 393,114,257	\$ 326,863,950	13,982	4,812	\$ 15,112,798
DALLAS	43,153	\$ 4,675,191,068	\$ 3,587,620,396	76,371	28,657	\$ 199,262,133
DAVIS	3,656	\$ 176,349,252	\$ 155,479,379	7,096	2,872	\$ 7,492,608
DECATUR	3,038	\$ 137,012,017	\$ 115,790,313	5,860	1,831	\$ 4,427,109
DELAWARE	8,178	\$ 435,185,687	\$ 371,286,876	15,550	4,507	\$ 17,336,958
DES MOINES	19,696	\$ 1,000,701,404	\$ 796,118,189	35,637	9,664	\$ 36,614,565
DICKINSON	9,020	\$ 597,473,976	\$ 472,943,450	17,920	3,819	\$ 23,039,695
DUBUQUE	48,166	\$ 3,065,831,732	\$ 2,416,304,364	86,859	24,566	\$ 117,298,780
EMMET	4,360	\$ 207,012,403	\$ 171,615,829	8,087	2,167	\$ 7,249,945
FAYETTE	8,705	\$ 406,571,819	\$ 353,143,812	16,585	4,376	\$ 16,127,615
FLOYD	7,115	\$ 373,742,161	\$ 318,096,611	13,502	4,003	\$ 15,447,861
FRANKLIN	4,384	\$ 244,952,944	\$ 203,034,952	8,496	2,425	\$ 9,972,183
FREMONT	3,041	\$ 189,580,459	\$ 158,336,943	5,919	1,607	\$ 7,067,424
GREENE	4,120	\$ 199,797,951	\$ 174,635,924	7,931	2,143	\$ 8,170,092
GRUNDY	5,506	\$ 378,573,727	\$ 306,900,651	10,867	3,098	\$ 15,807,968
GUTHRIE	4,945	\$ 310,204,024	\$ 244,929,191	9,732	2,498	\$ 12,147,766
HAMILTON	6,817	\$ 387,225,157	\$ 303,258,961	12,847	3,638	\$ 14,083,713
HANCOCK	4,884	\$ 264,422,633	\$ 225,275,719	9,529	2,496	\$ 10,826,329
HARDIN	7,901	\$ 378,540,369	\$ 337,466,740	15,075	4,085	\$ 15,871,420
HARRISON	6,632	\$ 377,766,725	\$ 310,379,187	12,412	3,781	\$ 10,917,159
HENRY	8,807	\$ 424,028,214	\$ 350,922,937	16,547	4,721	\$ 15,985,362

(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	4,576	\$ 219,016,650	\$ 192,378,747	8,559	2,553	\$ 7,791,780
HUMBOLDT	4,347	\$ 259,911,664	\$ 213,009,283	8,290	2,525	\$ 10,594,568
IDA	3,261	\$ 211,125,189	\$ 175,852,131	6,241	1,775	\$ 8,249,918
IOWA	8,005	\$ 467,599,070	\$ 385,186,286	15,009	4,318	\$ 18,820,538
JACKSON	9,203	\$ 454,341,371	\$ 387,097,605	17,385	4,611	\$ 17,747,396
JASPER	16,720	\$ 952,087,379	\$ 761,722,233	31,237	8,975	\$ 37,118,245
JEFFERSON	7,043	\$ 350,523,923	\$ 293,363,031	13,571	3,078	\$ 14,117,709
JOHNSON	68,979	\$ 5,078,108,498	\$ 3,948,724,648	115,790	33,143	\$ 209,508,007
JONES	8,856	\$ 490,385,631	\$ 405,957,129	17,114	4,490	\$ 19,381,525
KEOKUK	4,482	\$ 203,448,689	\$ 178,497,743	8,661	2,531	\$ 8,100,293
KOSSUTH	7,053	\$ 413,764,454	\$ 342,188,683	13,730	3,489	\$ 15,899,112
LEE	15,001	\$ 755,001,289	\$ 607,905,695	27,831	7,750	\$ 27,742,952
LINN	109,444	\$ 7,359,883,582	\$ 5,711,834,743	193,028	57,529	\$ 293,303,698
LOUISA	5,047	\$ 259,455,609	\$ 215,738,328	9,323	2,754	\$ 10,059,084
LUCAS	3,914	\$ 181,397,261	\$ 153,399,866	7,322	2,239	\$ 7,043,513
LYON	5,254	\$ 315,170,751	\$ 270,589,331	10,145	3,732	\$ 12,431,316
MADISON	7,457	\$ 505,790,540	\$ 406,946,875	14,244	4,511	\$ 21,225,571
MAHASKA	9,481	\$ 525,670,034	\$ 420,779,461	17,606	5,563	\$ 20,138,329
MARION	15,034	\$ 973,285,218	\$ 766,562,316	28,497	8,701	\$ 37,673,952
MARSHALL	17,738	\$ 950,818,813	\$ 769,503,433	32,653	10,879	\$ 36,319,768
MILLS	6,350	\$ 442,404,792	\$ 356,567,128	12,127	3,779	\$ 11,604,008
MITCHELL	4,914	\$ 278,567,306	\$ 235,384,035	9,417	2,717	\$ 10,517,096

(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	3,957	\$ 194,385,716	\$ 161,364,288	7,477	1,990	\$ 7,319,016
MONROE	3,345	\$ 175,260,973	\$ 148,524,233	6,328	1,879	\$ 7,343,891
MONTGOMERY	4,748	\$ 230,543,249	\$ 191,014,617	8,943	2,456	\$ 8,610,762
MUSCATINE	20,638	\$ 1,109,071,283	\$ 911,041,803	36,822	11,515	\$ 44,292,258
O'BRIEN	6,589	\$ 371,164,008	\$ 310,693,336	12,581	3,591	\$ 14,474,426
OSCEOLA	2,801	\$ 137,725,540	\$ 124,301,681	5,423	1,535	\$ 5,383,595
PAGE	6,380	\$ 326,467,788	\$ 268,438,013	12,184	3,301	\$ 12,348,435
PALO ALTO	4,184	\$ 203,970,536	\$ 177,233,736	7,935	2,195	\$ 8,104,460
PLYMOUTH	12,089	\$ 763,840,410	\$ 639,419,768	22,564	7,117	\$ 31,580,309
POCAHONTAS	3,160	\$ 156,329,645	\$ 133,064,992	6,189	1,607	\$ 6,080,296
POLK	238,451	\$ 18,033,547,981	\$ 13,973,603,461	406,750	134,432	\$ 736,900,673
POTTAWATTAMIE	42,908	\$ 2,405,469,403	\$ 1,883,511,269	76,423	23,528	\$ 59,430,766
POWESHIEK	8,375	\$ 496,311,648	\$ 403,258,159	15,929	4,036	\$ 18,481,974
RINGGOLD	2,018	\$ 106,620,830	\$ 99,234,037	4,021	1,122	\$ 3,499,031
SAC	4,751	\$ 255,497,556	\$ 215,944,683	9,233	2,331	\$ 10,600,449
SCOTT	82,743	\$ 5,705,050,275	\$ 4,460,112,499	147,502	45,129	\$ 224,611,422
SHELBY	5,588	\$ 323,655,848	\$ 270,388,035	10,736	2,905	\$ 12,041,029
SIOUX	14,804	\$ 1,009,902,220	\$ 846,743,060	28,366	10,939	\$ 38,965,646
STORY	40,089	\$ 2,647,860,710	\$ 2,059,546,885	68,970	17,630	\$ 105,891,920
TAMA	7,666	\$ 383,233,632	\$ 319,314,285	14,456	4,151	\$ 15,051,315
TAYLOR	2,632	\$ 109,196,412	\$ 99,447,301	5,115	1,436	\$ 4,394,590
UNION	5,536	\$ 246,101,236	\$ 207,804,783	10,338	3,030	\$ 9,204,020

(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	3,145	\$ 139,442,076	\$ 117,931,418	6,076	1,899	\$ 5,257,160
WAPELLO	15,740	\$ 743,323,509	\$ 613,967,751	28,293	9,077	\$ 28,106,700
WARREN	23,830	\$ 1,745,034,769	\$ 1,366,519,535	44,381	14,327	\$ 71,337,942
WASHINGTON	10,373	\$ 560,824,173	\$ 478,595,840	19,577	6,099	\$ 22,154,026
WAYNE	2,729	\$ 111,257,655	\$ 102,976,359	5,268	1,947	\$ 4,467,793
WEBSTER	16,310	\$ 848,897,431	\$ 686,582,567	29,213	8,505	\$ 32,672,534
WINNEBAGO	5,072	\$ 253,163,137	\$ 210,895,681	9,593	2,541	\$ 9,426,659
WINNESHIEK	9,182	\$ 517,924,378	\$ 438,933,806	17,799	4,152	\$ 20,250,408
WOODBURY	49,009	\$ 2,601,586,149	\$ 2,090,811,717	84,354	29,636	\$ 88,359,494
WORTH	3,534	\$ 182,572,890	\$ 149,595,566	6,713	1,772	\$ 6,533,290
WRIGHT	5,715	\$ 282,494,048	\$ 237,824,708	10,887	3,382	\$ 10,981,870
Total	1,475,451	\$ 93,443,741,657	\$ 74,506,386,633	2,667,173	803,842	\$ 3,650,923,878

TABLE 11-B
RESIDENT PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS

AGI Class	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$0 or Less	8,235	\$ (975,333,070)	\$ 32,620,940	\$ 115,445,997	\$ 1,002,503	\$ (1,152,259)
\$1 - \$2,999	929	\$ 1,491,853	\$ 1,891,016	\$ 19,698,983	\$ 21,831	\$ (15,250)
\$3,000 - \$4,999	798	\$ 3,191,726	\$ 1,532,186	\$ 8,603,354	\$ 172,681	\$ (16,529)
\$5,000 - \$9,999	2,815	\$ 22,042,647	\$ 4,716,941	\$ 29,893,502	\$ 4,050,723	\$ (63,824)
\$10,000 - \$19,999	22,499	\$ 358,333,554	\$ 46,243,696	\$ 215,608,780	\$ 148,564,722	\$ 900,333
\$20,000 - \$29,999	34,764	\$ 874,533,226	\$ 98,405,841	\$ 339,845,615	\$ 488,024,078	\$ 9,959,407
\$30,000 - \$39,999	41,559	\$ 1,459,830,103	\$ 147,933,062	\$ 385,283,554	\$ 963,086,504	\$ 29,913,958
\$40,000 - \$49,999	46,128	\$ 2,077,411,567	\$ 191,320,705	\$ 420,406,604	\$ 1,486,263,847	\$ 55,670,245
\$50,000 - \$59,999	45,511	\$ 2,500,395,499	\$ 226,807,384	\$ 421,636,111	\$ 1,860,886,202	\$ 76,281,899
\$60,000 - \$74,999	61,541	\$ 4,143,838,753	\$ 375,607,881	\$ 608,922,139	\$ 3,165,554,846	\$ 137,726,359
\$75,000 - \$99,999	89,104	\$ 7,768,196,376	\$ 679,226,692	\$ 947,453,487	\$ 6,135,260,726	\$ 285,430,542
\$100,000 - \$124,999	70,497	\$ 7,881,871,521	\$ 723,990,110	\$ 828,837,691	\$ 6,316,529,567	\$ 313,422,961
\$125,000 - \$149,999	46,471	\$ 6,344,164,878	\$ 682,635,715	\$ 622,878,304	\$ 5,029,073,687	\$ 265,315,655
\$150,000 - \$199,999	46,174	\$ 7,905,600,343	\$ 1,005,799,655	\$ 733,679,440	\$ 6,145,531,681	\$ 348,177,276
\$200,000 - \$249,999	19,608	\$ 4,349,599,069	\$ 647,833,902	\$ 376,254,533	\$ 3,314,609,076	\$ 203,034,337
\$250,000 - \$499,999	24,003	\$ 7,994,869,376	\$ 1,394,628,027	\$ 629,275,029	\$ 5,927,545,437	\$ 392,848,652
\$500,000 - \$999,999	6,367	\$ 4,291,323,387	\$ 943,630,085	\$ 298,644,384	\$ 3,022,565,830	\$ 209,036,023
\$1,000,000 and Over	2,859	\$ 8,245,172,400	\$ 1,848,180,296	\$ 495,654,304	\$ 5,787,014,831	\$ 338,686,500
Total	569,862	\$ 65,246,533,208	\$ 9,053,004,134	\$ 7,498,021,811	\$ 49,795,758,772	\$ 2,665,156,285

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	53,312	\$ (1,332,117,678)	\$ 9,695,382	\$ 171,223,486	\$ 2,907,872	\$ (1,421,966)
\$1 - \$2,999	49,403	\$ 75,620,204	\$ 1,219,680	\$ 72,855,619	\$ 7,350,107	\$ (1,240,325)
\$3,000 - \$4,999	37,500	\$ 150,421,407	\$ 1,083,705	\$ 91,788,729	\$ 60,460,557	\$ (1,263,920)
\$5,000 - \$9,999	96,390	\$ 720,144,112	\$ 11,444,865	\$ 260,571,226	\$ 454,968,925	\$ (4,308,181)
\$10,000 - \$19,999	156,280	\$ 2,298,441,222	\$ 84,476,768	\$ 459,875,871	\$ 1,761,528,764	\$ 9,744,137
\$20,000 - \$29,999	130,023	\$ 3,243,170,010	\$ 168,343,961	\$ 409,650,041	\$ 2,666,229,228	\$ 61,985,614
\$30,000 - \$39,999	114,378	\$ 3,979,315,924	\$ 237,637,952	\$ 366,769,369	\$ 3,373,526,162	\$ 117,840,537
\$40,000 - \$49,999	84,097	\$ 3,759,142,022	\$ 253,198,985	\$ 275,212,721	\$ 3,227,667,725	\$ 134,746,640
\$50,000 - \$59,999	55,415	\$ 3,027,427,951	\$ 226,173,063	\$ 189,785,661	\$ 2,608,296,743	\$ 117,185,446
\$60,000 - \$74,999	50,760	\$ 3,390,022,450	\$ 269,797,426	\$ 185,846,612	\$ 2,928,269,175	\$ 138,146,076
\$75,000 - \$99,999	43,127	\$ 3,701,843,318	\$ 314,120,049	\$ 169,384,548	\$ 3,210,244,181	\$ 158,297,701
\$100,000 - \$124,999	18,654	\$ 2,063,038,820	\$ 192,639,607	\$ 75,793,552	\$ 1,786,441,721	\$ 94,322,998
\$125,000 - \$149,999	7,484	\$ 1,014,419,168	\$ 110,019,509	\$ 30,555,252	\$ 868,437,290	\$ 48,958,601
\$150,000 - \$199,999	4,970	\$ 844,130,575	\$ 104,866,646	\$ 20,294,697	\$ 712,275,428	\$ 42,512,119
\$200,000 - \$249,999	1,659	\$ 367,552,565	\$ 48,069,167	\$ 6,752,937	\$ 307,881,102	\$ 19,723,958
\$250,000 - \$499,999	1,776	\$ 575,321,325	\$ 87,432,715	\$ 7,238,518	\$ 476,482,745	\$ 32,436,539
\$500,000 - \$999,999	276	\$ 182,986,634	\$ 32,741,152	\$ 1,111,879	\$ 149,849,917	\$ 10,763,349
\$1,000,000 and Over	85	\$ 136,328,420	\$ 29,366,020	\$ 356,184	\$ 107,810,219	\$ 7,338,270
Total	905,589	\$ 28,197,208,449	\$ 2,182,326,652	\$ 2,795,066,902	\$ 24,710,627,861	\$ 985,767,593

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	61,547	\$ 13,148	\$ 8,574	\$ -	\$ -	\$ 107,537
\$1 - \$2,999	50,332	\$ 1,472	\$ 500	\$ -	\$ 1	\$ 2,829
\$3,000 - \$4,999	38,298	\$ 564	\$ 1,391	\$ 5	\$ -	\$ 30
\$5,000 - \$9,999	99,205	\$ 6,787	\$ 8,956	\$ 13,938	\$ 7,787	\$ 1,141
\$10,000 - \$19,999	178,779	\$ 73,434	\$ 43,548	\$ 558,811	\$ 306,617	\$ 40,608
\$20,000 - \$29,999	164,787	\$ 251,490	\$ 62,104	\$ 1,509,833	\$ 1,241,255	\$ 163,400
\$30,000 - \$39,999	155,937	\$ 656,262	\$ 91,729	\$ 2,232,131	\$ 2,895,852	\$ 345,383
\$40,000 - \$49,999	130,225	\$ 831,786	\$ 125,155	\$ 2,444,495	\$ 4,299,013	\$ 517,522
\$50,000 - \$59,999	100,926	\$ 868,115	\$ 117,038	\$ 2,476,726	\$ 4,828,879	\$ 653,120
\$60,000 - \$74,999	112,301	\$ 1,296,382	\$ 160,986	\$ 3,496,910	\$ 7,025,297	\$ 1,014,506
\$75,000 - \$99,999	132,231	\$ 2,292,388	\$ 263,486	\$ 5,331,757	\$ 11,977,085	\$ 1,939,903
\$100,000 - \$124,999	89,151	\$ 2,131,478	\$ 190,184	\$ 4,912,078	\$ 11,982,922	\$ 2,053,962
\$125,000 - \$149,999	53,955	\$ 1,587,799	\$ 98,436	\$ 3,849,002	\$ 9,664,477	\$ 1,995,179
\$150,000 - \$199,999	51,144	\$ 1,665,355	\$ 62,822	\$ 6,131,828	\$ 11,998,785	\$ 3,289,489
\$200,000 - \$249,999	21,267	\$ 768,482	\$ 18,650	\$ 4,092,495	\$ 6,430,707	\$ 2,746,136
\$250,000 - \$499,999	25,779	\$ 1,021,508	\$ 15,474	\$ 9,291,125	\$ 14,332,425	\$ 9,724,024
\$500,000 - \$999,999	6,643	\$ 301,674	\$ 1,842	\$ 4,688,632	\$ 11,712,240	\$ 10,894,281
\$1,000,000 and Over	2,944	\$ 110,277	\$ 500	\$ 16,757,571	\$ 31,507,116	\$ 86,687,653
Total	1,475,451	\$ 13,878,401	\$ 1,271,375	\$ 67,787,337	\$ 130,210,458	\$ 122,176,703

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	61,547	\$ 495,031	\$ 76,472	\$ 22,529	\$ 868,859	\$ 1,606,763
\$1 - \$2,999	50,332	\$ 39,596	\$ 43,896	\$ 18,894	\$ 1,135,858	\$ 23,679
\$3,000 - \$4,999	38,298	\$ 25,488	\$ 50,559	\$ 15,181	\$ 1,180,054	\$ 11,199
\$5,000 - \$9,999	99,205	\$ 65,760	\$ 202,174	\$ 42,001	\$ 5,068,714	\$ 70,270
\$10,000 - \$19,999	178,779	\$ 170,492	\$ 843,733	\$ 121,469	\$ 18,312,273	\$ 113,705
\$20,000 - \$29,999	164,787	\$ 206,061	\$ 1,221,306	\$ 137,225	\$ 19,072,112	\$ 110,821
\$30,000 - \$39,999	155,937	\$ 165,195	\$ 1,236,003	\$ 138,011	\$ 11,106,567	\$ 131,957
\$40,000 - \$49,999	130,225	\$ 153,487	\$ 290,254	\$ 61,295	\$ 3,118,584	\$ 190,021
\$50,000 - \$59,999	100,926	\$ 153,962	\$ -	\$ -	\$ 301,988	\$ 145,672
\$60,000 - \$74,999	112,301	\$ 198,471	\$ -	\$ -	\$ -	\$ 572,770
\$75,000 - \$99,999	132,231	\$ 246,955	\$ -	\$ -	\$ -	\$ 510,296
\$100,000 - \$124,999	89,151	\$ 220,195	\$ -	\$ -	\$ -	\$ 485,158
\$125,000 - \$149,999	53,955	\$ 146,491	\$ -	\$ -	\$ -	\$ 398,278
\$150,000 - \$199,999	51,144	\$ 146,433	\$ -	\$ -	\$ -	\$ 900,666
\$200,000 - \$249,999	21,267	\$ 89,235	\$ -	\$ -	\$ -	\$ 511,576
\$250,000 - \$499,999	25,779	\$ 173,156	\$ -	\$ -	\$ -	\$ 1,712,187
\$500,000 - \$999,999	6,643	\$ 88,927	\$ -	\$ -	\$ -	\$ 1,766,249
\$1,000,000 and Over	2,944	\$ 181,361	\$ -	\$ -	\$ -	\$ 8,417,522
Total	1,475,451	\$ 2,966,296	\$ 3,964,397	\$ 556,605	\$ 60,165,009	\$ 17,678,789

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

2020 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	118,567	\$ (1,738,789,532)	\$ 318,897,979	\$ -	258,554	24,172	\$ (5,555,591)
\$1 - \$1,666	33,226	\$ 157,815,998	\$ 13,167,879	\$ 28,077,118	54,477	5,246	\$ (1,337,607)
\$1,666 - \$3,332	36,742	\$ 237,795,896	\$ 16,966,886	\$ 92,179,657	60,373	5,990	\$ (1,757,712)
\$3,332 - \$6,664	77,405	\$ 713,311,649	\$ 45,334,351	\$ 389,331,510	129,103	14,811	\$ (4,731,577)
\$6,664 - \$14,994	173,523	\$ 2,727,084,290	\$ 188,327,890	\$ 1,853,164,806	296,181	48,581	\$ 8,944,213
\$14,994 - \$24,990	183,483	\$ 4,814,583,274	\$ 345,249,295	\$ 3,660,284,299	306,483	73,453	\$ 85,133,151
\$24,990 - \$33,320	145,612	\$ 5,300,160,345	\$ 385,085,426	\$ 4,235,422,692	233,624	63,732	\$ 147,249,239
\$33,320 - \$49,980	225,992	\$ 11,409,895,467	\$ 915,305,641	\$ 9,268,911,636	370,599	111,148	\$ 389,708,637
\$49,980 - \$74,970	191,295	\$ 14,377,985,596	\$ 1,250,317,241	\$ 11,719,945,722	356,277	137,562	\$ 545,141,864
\$74,970 and Over	289,606	\$ 55,443,898,674	\$ 7,756,678,198	\$ 43,259,069,193	601,502	319,147	\$ 2,488,129,261
Total	1,475,451	\$ 93,443,741,657	\$11,235,330,786	\$ 74,506,386,633	2,667,173	803,842	\$ 3,650,923,878

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

2020 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	98	\$ (60,912,337)	\$ 2,294,395	\$ -	202	70	\$ 641,636
\$1 - \$1,666	4	\$ 102,141	\$ 1,307	\$ 4,514	11	1	\$ 3,960
\$1,666 - \$3,332	14	\$ 650,826	\$ 167,126	\$ 36,597	33	5	\$ 16,330
\$3,332 - \$6,664	15,300	\$ 146,493,659	\$ 12,835,359	\$ 85,690,213	17,186	44	\$ 442,559
\$6,664 - \$14,994	116,017	\$ 1,879,792,073	\$ 168,365,170	\$ 1,267,932,602	168,869	3,951	\$ 23,277,320
\$14,994 - \$24,990	156,977	\$ 4,181,368,138	\$ 337,321,884	\$ 3,167,753,145	249,131	32,711	\$ 91,172,752
\$24,990 - \$33,320	142,856	\$ 5,203,629,420	\$ 381,768,054	\$ 4,158,127,094	227,989	59,615	\$ 147,684,795
\$33,320 - \$49,980	223,830	\$ 11,292,353,023	\$ 904,138,362	\$ 9,179,399,620	366,855	110,226	\$ 390,052,486
\$49,980 - \$74,970	189,468	\$ 14,226,997,492	\$ 1,232,647,227	\$ 11,609,530,587	352,985	136,756	\$ 545,433,300
\$74,970 and Over	287,328	\$ 54,420,750,315	\$ 7,622,803,465	\$ 42,465,649,494	596,444	317,389	\$ 2,494,299,150
Total	1,131,892	\$ 91,291,224,750	\$10,662,342,349	\$ 71,934,123,866	1,979,705	660,768	\$ 3,693,024,288

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

2020 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	118,469	\$ (1,677,877,195)	\$ 316,603,584	\$ -	258,352	24,102	\$ (6,197,227)
\$1 - \$1,666	33,222	\$ 157,713,857	\$ 13,166,572	\$ 28,072,604	54,466	5,245	\$ (1,341,567)
\$1,666 - \$3,332	36,728	\$ 237,145,070	\$ 16,799,760	\$ 92,143,060	60,340	5,985	\$ (1,774,042)
\$3,332 - \$6,664	62,105	\$ 566,817,990	\$ 32,498,992	\$ 303,641,297	111,917	14,767	\$ (5,174,136)
\$6,664 - \$14,994	57,506	\$ 847,292,217	\$ 19,962,720	\$ 585,232,204	127,312	44,630	\$ (14,333,107)
\$14,994 - \$24,990	26,506	\$ 633,215,136	\$ 7,927,411	\$ 492,531,154	57,352	40,742	\$ (6,039,601)
\$24,990 - \$33,320	2,756	\$ 96,530,925	\$ 3,317,372	\$ 77,295,598	5,635	4,117	\$ (435,556)
\$33,320 - \$49,980	2,162	\$ 117,542,444	\$ 11,167,279	\$ 89,512,016	3,744	922	\$ (343,849)
\$49,980 - \$74,970	1,827	\$ 150,988,104	\$ 17,670,014	\$ 110,415,135	3,292	806	\$ (291,436)
\$74,970 and Over	2,278	\$ 1,023,148,359	\$ 133,874,733	\$ 793,419,699	5,058	1,758	\$ (6,169,889)
Total	343,559	\$ 2,152,516,907	\$ 572,988,437	\$ 2,572,262,767	687,468	143,074	\$ (42,100,410)

**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	81,469	\$ (5,077,097,300)	\$ 8,265,444	170,148	14,563	\$ (2,645,390)
\$ 1 - \$ 2,999	71,994	\$ 108,175,359	\$ 26,528,319	107,712	9,390	\$ (1,335,533)
\$ 3,000 - \$ 4,999	54,108	\$ 217,206,278	\$ 100,185,541	79,165	6,835	\$ (1,441,724)
\$ 5,000 - \$ 9,999	143,820	\$ 1,078,201,015	\$ 689,362,061	213,688	22,178	\$ (3,994,386)
\$ 10,000 - \$ 19,999	273,791	\$ 4,081,056,128	\$ 2,996,164,320	415,453	72,647	\$ 28,212,734
\$ 20,000 - \$ 29,999	261,210	\$ 6,534,054,319	\$ 5,118,463,682	379,262	93,730	\$ 128,605,878
\$ 30,000 - \$ 39,999	262,028	\$ 9,158,273,878	\$ 7,447,915,078	356,684	108,026	\$ 260,914,139
\$ 40,000 - \$ 49,999	232,076	\$ 10,408,817,117	\$ 8,552,275,478	304,258	106,668	\$ 346,336,936
\$ 50,000 - \$ 59,999	181,600	\$ 9,942,823,732	\$ 8,141,008,010	233,803	93,998	\$ 353,250,503
\$ 60,000 - \$ 74,999	181,191	\$ 12,107,998,663	\$ 9,802,454,950	233,930	107,617	\$ 450,754,635
\$ 75,000 - \$ 99,999	152,204	\$ 13,054,549,390	\$ 10,363,079,184	201,507	104,228	\$ 503,299,577
\$ 100,000 - \$ 124,999	70,498	\$ 7,827,387,494	\$ 6,089,226,881	97,077	53,118	\$ 310,926,704
\$ 125,000 - \$ 149,999	37,361	\$ 5,090,461,974	\$ 3,896,748,133	53,108	29,596	\$ 204,244,443
\$ 150,000 - \$ 199,999	35,851	\$ 6,149,526,043	\$ 4,628,242,299	52,969	28,849	\$ 241,866,887
\$ 200,000 - \$ 249,999	17,368	\$ 3,868,198,258	\$ 2,862,709,590	26,492	14,275	\$ 147,704,234
\$ 250,000 - \$ 499,999	28,295	\$ 9,674,097,547	\$ 6,931,601,875	45,208	24,057	\$ 333,682,262
\$ 500,000 - \$ 999,999	11,631	\$ 7,996,330,592	\$ 5,492,825,394	19,768	10,681	\$ 204,574,222
\$1,000,000 and Over	10,708	\$ 73,246,431,079	\$ 50,967,341,211	20,240	9,260	\$ 407,267,292
Total	2,107,203	\$ 175,466,491,566	\$ 134,114,397,450	3,010,472	909,716	\$ 3,912,223,413

**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	537	\$ (69,343,941)	\$ 2,475,106	913	111	\$ 668,394
\$ 1 - \$ 2,999	453	\$ 667,820	\$ 2,520,023	602	58	\$ 51,466
\$ 3,000 - \$ 4,999	906	\$ 3,879,812	\$ 5,069,451	1,015	82	\$ 47,374
\$ 5,000 - \$ 9,999	40,581	\$ 337,953,083	\$ 262,156,830	44,638	947	\$ 1,954,797
\$ 10,000 - \$ 19,999	186,829	\$ 2,829,242,192	\$ 2,218,132,869	229,341	13,683	\$ 45,638,071
\$ 20,000 - \$ 29,999	222,250	\$ 5,595,105,221	\$ 4,497,324,195	299,528	49,702	\$ 134,943,799
\$ 30,000 - \$ 39,999	248,999	\$ 8,708,289,317	\$ 7,158,904,450	334,663	100,843	\$ 261,470,762
\$ 40,000 - \$ 49,999	222,584	\$ 9,983,617,358	\$ 8,260,011,959	289,945	103,400	\$ 346,569,566
\$ 50,000 - \$ 59,999	174,006	\$ 9,526,805,091	\$ 7,844,644,330	222,599	91,323	\$ 353,464,914
\$ 60,000 - \$ 74,999	173,170	\$ 11,570,799,922	\$ 9,412,041,290	222,193	104,263	\$ 451,218,900
\$ 75,000 - \$ 99,999	144,164	\$ 12,361,557,411	\$ 9,861,627,663	189,283	100,252	\$ 503,560,140
\$ 100,000 - \$ 124,999	66,173	\$ 7,345,211,143	\$ 5,738,627,099	90,040	50,685	\$ 311,280,908
\$ 125,000 - \$ 149,999	34,664	\$ 4,722,395,187	\$ 3,632,931,531	48,639	27,918	\$ 204,380,868
\$ 150,000 - \$ 199,999	32,616	\$ 5,590,369,694	\$ 4,232,164,656	47,236	26,814	\$ 242,399,252
\$ 200,000 - \$ 249,999	15,384	\$ 3,425,249,063	\$ 2,554,041,384	22,947	12,856	\$ 147,918,922
\$ 250,000 - \$ 499,999	24,124	\$ 8,222,685,652	\$ 5,963,005,272	37,345	20,982	\$ 334,829,227
\$ 500,000 - \$ 999,999	9,322	\$ 6,385,422,069	\$ 4,441,218,285	15,142	8,795	\$ 205,055,605
\$1,000,000 and Over	7,654	\$ 42,086,059,667	\$ 29,170,245,831	13,790	6,579	\$ 416,980,457
Total	1,604,416	\$ 138,625,965,761	\$ 105,257,142,224	2,109,859	719,293	\$ 3,962,433,422

**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	80,932	\$ (5,007,753,359)	\$ 5,790,338	169,235	14,452	\$ (3,313,784)
\$ 1 - \$ 2,999	71,541	\$ 107,507,539	\$ 24,008,296	107,110	9,332	\$ (1,386,999)
\$ 3,000 - \$ 4,999	53,202	\$ 213,326,466	\$ 95,116,090	78,150	6,753	\$ (1,489,098)
\$ 5,000 - \$ 9,999	103,239	\$ 740,247,932	\$ 427,205,231	169,050	21,231	\$ (5,949,183)
\$ 10,000 - \$ 19,999	86,962	\$ 1,251,813,936	\$ 778,031,451	186,112	58,964	\$ (17,425,337)
\$ 20,000 - \$ 29,999	38,960	\$ 938,949,098	\$ 621,139,487	79,734	44,028	\$ (6,337,921)
\$ 30,000 - \$ 39,999	13,029	\$ 449,984,561	\$ 289,010,628	22,021	7,183	\$ (556,623)
\$ 40,000 - \$ 49,999	9,492	\$ 425,199,759	\$ 292,263,519	14,313	3,268	\$ (232,630)
\$ 50,000 - \$ 59,999	7,594	\$ 416,018,641	\$ 296,363,680	11,204	2,675	\$ (214,411)
\$ 60,000 - \$ 74,999	8,021	\$ 537,198,741	\$ 390,413,660	11,737	3,354	\$ (464,265)
\$ 75,000 - \$ 99,999	8,040	\$ 692,991,979	\$ 501,451,521	12,224	3,976	\$ (260,563)
\$ 100,000 - \$ 124,999	4,325	\$ 482,176,351	\$ 350,599,782	7,037	2,433	\$ (354,204)
\$ 125,000 - \$ 149,999	2,697	\$ 368,066,787	\$ 263,816,602	4,469	1,678	\$ (136,425)
\$ 150,000 - \$ 199,999	3,235	\$ 559,156,349	\$ 396,077,643	5,733	2,035	\$ (532,365)
\$ 200,000 - \$ 249,999	1,984	\$ 442,949,195	\$ 308,668,206	3,545	1,419	\$ (214,688)
\$ 250,000 - \$ 499,999	4,171	\$ 1,451,411,895	\$ 968,596,603	7,863	3,075	\$ (1,146,965)
\$ 500,000 - \$ 999,999	2,309	\$ 1,610,908,523	\$ 1,051,607,109	4,626	1,886	\$ (481,383)
\$1,000,000 and Over	3,054	\$ 31,160,371,412	\$ 21,797,095,380	6,450	2,681	\$ (9,713,165)
Total	502,787	\$ 36,840,525,805	\$ 28,857,255,226	900,613	190,423	\$ (50,210,009)

**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	22,546	\$ 189,050,769	\$ 140,919,989	22,615	38	\$ 989,545
\$ 10,000 - \$ 19,999	109,028	\$ 1,632,013,396	\$ 1,294,912,210	118,473	2,366	\$ 26,919,204
\$ 20,000 - \$ 29,999	120,090	\$ 3,023,270,274	\$ 2,465,014,514	151,320	23,027	\$ 72,531,789
\$ 30,000 - \$ 39,999	125,062	\$ 4,358,961,320	\$ 3,607,932,766	165,614	47,880	\$ 128,780,141
\$ 40,000 - \$ 49,999	96,978	\$ 4,338,917,274	\$ 3,604,308,696	126,563	34,243	\$ 150,080,022
\$ 50,000 - \$ 59,999	65,643	\$ 3,585,565,377	\$ 2,950,934,217	85,563	21,976	\$ 131,286,401
\$ 60,000 - \$ 74,999	56,397	\$ 3,757,479,109	\$ 3,037,984,914	74,383	18,956	\$ 143,343,986
\$ 75,000 - \$ 99,999	38,940	\$ 3,323,815,256	\$ 2,615,092,538	52,320	12,107	\$ 130,551,452
\$ 100,000 - \$ 124,999	15,049	\$ 1,665,116,460	\$ 1,277,951,483	20,844	4,453	\$ 67,579,201
\$ 125,000 - \$ 149,999	6,784	\$ 923,145,742	\$ 697,632,857	9,638	1,919	\$ 37,985,410
\$ 150,000 - \$ 199,999	5,944	\$ 1,015,513,242	\$ 755,323,878	8,616	1,549	\$ 41,743,272
\$ 200,000 - \$ 249,999	2,477	\$ 550,191,028	\$ 405,367,720	3,669	636	\$ 22,485,373
\$ 250,000 - \$ 499,999	3,681	\$ 1,254,895,687	\$ 892,863,457	5,468	820	\$ 48,536,857
\$ 500,000 - \$ 999,999	1,259	\$ 857,394,841	\$ 599,733,757	1,856	251	\$ 26,745,574
\$1,000,000 And Over	1,052	\$ 6,282,777,768	\$ 4,440,838,271	1,583	217	\$ 65,150,527
Total	670,930	\$ 36,758,107,543	\$ 28,786,811,267	848,525	170,438	\$ 1,094,708,754

**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	38,171	\$ (1,083,929,236)	\$ 2,087,734	56,174	4,117	\$ (824,291)
\$ 1 - \$ 2,999	45,831	\$ 71,273,621	\$ 6,381,725	57,452	6,030	\$ (1,056,885)
\$ 3,000 - \$ 4,999	35,732	\$ 143,269,803	\$ 62,607,180	43,866	4,536	\$ (1,127,849)
\$ 5,000 - \$ 9,999	69,551	\$ 495,144,874	\$ 313,952,199	92,961	14,351	\$ (4,725,224)
\$ 10,000 - \$ 19,999	50,945	\$ 738,753,811	\$ 502,064,384	94,560	43,779	\$ (14,227,323)
\$ 20,000 - \$ 29,999	21,739	\$ 516,984,174	\$ 352,950,424	40,553	31,469	\$ (4,545,232)
\$ 30,000 - \$ 39,999	4,426	\$ 152,021,609	\$ 87,995,468	7,102	2,683	\$ (235,030)
\$ 40,000 - \$ 49,999	2,684	\$ 120,154,786	\$ 71,988,530	3,912	573	\$ (66,416)
\$ 50,000 - \$ 59,999	1,957	\$ 107,219,273	\$ 67,538,038	2,770	365	\$ (11,586)
\$ 60,000 - \$ 74,999	1,934	\$ 129,135,629	\$ 83,916,019	2,675	355	\$ (11,354)
\$ 75,000 - \$ 99,999	1,565	\$ 133,846,088	\$ 86,493,843	2,212	314	\$ (98,445)
\$ 100,000 - \$ 124,999	698	\$ 77,699,539	\$ 51,574,319	1,003	134	\$ (20,224)
\$ 125,000 - \$ 149,999	394	\$ 53,659,377	\$ 34,980,767	572	81	\$ (15,874)
\$ 150,000 - \$ 199,999	446	\$ 77,022,046	\$ 49,410,378	659	95	\$ (107,812)
\$ 200,000 - \$ 249,999	282	\$ 62,802,422	\$ 42,632,186	403	58	\$ (88,562)
\$ 250,000 - \$ 499,999	491	\$ 170,843,220	\$ 107,557,038	729	114	\$ (113,726)
\$ 500,000 - \$ 999,999	265	\$ 184,338,146	\$ 113,454,943	397	49	\$ (106,084)
\$1,000,000 and Over	390	\$ 4,170,353,735	\$ 2,970,094,926	589	113	\$ (315,924)
Total	277,501	\$ 6,320,592,917	\$ 5,007,680,101	408,589	109,216	\$ (27,697,841)

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	67	\$ (63,489,263)	\$ 467,901	166	63	\$ 420,059
\$ 10,000 - \$ 19,999	4,488	\$ 78,031,483	\$ 47,263,900	14,125	553	\$ 561,720
\$ 20,000 - \$ 29,999	12,544	\$ 318,821,258	\$ 214,399,952	37,044	3,937	\$ 4,587,060
\$ 30,000 - \$ 39,999	17,552	\$ 614,761,859	\$ 460,063,062	46,481	14,463	\$ 12,594,649
\$ 40,000 - \$ 49,999	17,209	\$ 772,595,655	\$ 602,318,928	43,084	17,717	\$ 21,803,684
\$ 50,000 - \$ 59,999	14,126	\$ 774,694,826	\$ 614,015,144	34,440	15,028	\$ 25,372,161
\$ 60,000 - \$ 74,999	16,023	\$ 1,074,116,100	\$ 858,027,084	38,506	17,589	\$ 37,897,548
\$ 75,000 - \$ 99,999	17,406	\$ 1,504,184,304	\$ 1,203,957,462	41,109	19,648	\$ 56,539,978
\$ 100,000 - \$ 124,999	10,215	\$ 1,136,551,001	\$ 898,087,378	23,911	11,813	\$ 43,552,869
\$ 125,000 - \$ 149,999	6,194	\$ 843,671,222	\$ 652,429,902	14,651	7,145	\$ 32,354,042
\$ 150,000 - \$ 199,999	6,421	\$ 1,105,253,729	\$ 833,316,507	15,476	7,359	\$ 40,232,595
\$ 200,000 - \$ 249,999	3,324	\$ 740,928,097	\$ 543,567,829	8,090	3,674	\$ 26,169,907
\$ 250,000 - \$ 499,999	6,246	\$ 2,158,975,567	\$ 1,540,008,952	15,143	7,381	\$ 70,359,663
\$ 500,000 - \$ 999,999	2,978	\$ 2,068,150,841	\$ 1,418,666,413	7,175	3,725	\$ 50,653,105
\$1,000,000 And Over	3,266	\$ 19,103,306,764	\$ 12,688,365,899	8,019	3,505	\$ 155,685,844
Total	138,059	\$ 32,230,553,443	\$ 22,574,956,313	347,420	133,600	\$ 578,784,884

**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	25,313	\$ (3,478,420,395)	\$ 1,165,786	85,409	8,361	\$ (2,334,759)
\$ 1 - \$ 2,999	6,947	\$ 10,007,982	\$ 21,111	24,063	1,715	\$ (244,076)
\$ 3,000 - \$ 4,999	4,612	\$ 18,507,936	\$ 62,271	16,154	1,078	\$ (189,914)
\$ 5,000 - \$ 9,999	12,384	\$ 93,232,476	\$ 25,912,395	42,805	3,236	\$ (718,168)
\$ 10,000 - \$ 19,999	20,736	\$ 297,695,894	\$ 142,373,355	69,115	9,051	\$ (2,355,246)
\$ 20,000 - \$ 29,999	9,955	\$ 242,024,982	\$ 139,193,256	29,958	9,808	\$ (1,464,492)
\$ 30,000 - \$ 39,999	2,632	\$ 89,499,574	\$ 39,428,004	7,847	2,655	\$ (222,740)
\$ 40,000 - \$ 49,999	1,391	\$ 62,273,759	\$ 26,616,538	4,216	884	\$ (72,530)
\$ 50,000 - \$ 59,999	1,140	\$ 62,540,796	\$ 32,644,152	3,324	719	\$ (57,823)
\$ 60,000 - \$ 74,999	1,326	\$ 89,281,521	\$ 52,835,850	3,711	931	\$ (168,709)
\$ 75,000 - \$ 99,999	1,751	\$ 152,362,689	\$ 97,050,205	4,659	1,310	\$ (37,318)
\$ 100,000 - \$ 124,999	1,296	\$ 144,991,826	\$ 99,752,957	3,324	1,118	\$ (133,860)
\$ 125,000 - \$ 149,999	910	\$ 124,433,270	\$ 83,177,891	2,255	831	\$ (72,959)
\$ 150,000 - \$ 199,999	1,322	\$ 228,724,017	\$ 150,752,587	3,337	1,206	\$ (290,278)
\$ 200,000 - \$ 249,999	851	\$ 190,526,498	\$ 124,572,402	2,109	851	\$ (69,795)
\$ 250,000 - \$ 499,999	2,062	\$ 720,654,267	\$ 452,891,711	5,146	1,945	\$ (368,682)
\$ 500,000 - \$ 999,999	1,318	\$ 925,574,457	\$ 584,139,772	3,316	1,333	\$ (128,283)
\$1,000,000 and Over	1,976	\$ 22,489,403,356	\$ 15,515,852,072	4,977	2,120	\$ (7,504,824)
Total	97,922	\$ 22,463,314,905	\$ 17,568,442,315	315,725	49,152	\$ (16,434,456)

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	453	\$ (1,860,146)	\$ 2,035,526	735	43	\$ 202,437
\$ 1 - \$ 2,999	448	\$ 662,073	\$ 2,519,773	597	58	\$ 46,328
\$ 3,000 - \$ 4,999	894	\$ 3,830,095	\$ 5,017,711	1,000	81	\$ 46,220
\$ 5,000 - \$ 9,999	18,069	\$ 144,963,246	\$ 121,260,510	22,055	915	\$ 1,017,442
\$ 10,000 - \$ 19,999	73,313	\$ 1,119,197,313	\$ 875,956,759	96,743	10,764	\$ 18,157,147
\$ 20,000 - \$ 29,999	89,616	\$ 2,253,013,689	\$ 1,817,909,729	111,164	22,738	\$ 57,824,950
\$ 30,000 - \$ 39,999	106,385	\$ 3,734,566,138	\$ 3,090,908,622	122,568	38,500	\$ 120,095,972
\$ 40,000 - \$ 49,999	108,397	\$ 4,872,104,429	\$ 4,053,384,335	120,298	51,440	\$ 174,685,860
\$ 50,000 - \$ 59,999	94,237	\$ 5,166,544,888	\$ 4,279,694,969	102,596	54,319	\$ 196,806,352
\$ 60,000 - \$ 74,999	100,750	\$ 6,739,204,713	\$ 5,516,029,292	109,304	67,718	\$ 269,977,366
\$ 75,000 - \$ 99,999	87,818	\$ 7,533,557,851	\$ 6,042,577,663	95,854	68,497	\$ 316,468,710
\$ 100,000 - \$ 124,999	40,909	\$ 4,543,543,682	\$ 3,562,588,238	45,285	34,419	\$ 200,148,838
\$ 125,000 - \$ 149,999	21,686	\$ 2,955,578,223	\$ 2,282,868,772	24,350	18,854	\$ 134,041,416
\$ 150,000 - \$ 199,999	20,251	\$ 3,469,602,723	\$ 2,643,524,271	23,144	17,906	\$ 160,423,385
\$ 200,000 - \$ 249,999	9,583	\$ 2,134,129,938	\$ 1,605,105,835	11,188	8,546	\$ 99,263,642
\$ 250,000 - \$ 499,999	14,197	\$ 4,808,814,398	\$ 3,530,132,863	16,734	12,781	\$ 215,932,707
\$ 500,000 - \$ 999,999	5,085	\$ 3,459,876,387	\$ 2,422,818,115	6,111	4,819	\$ 127,656,926
\$1,000,000 and Over	3,336	\$ 16,699,975,135	\$ 12,041,041,661	4,188	2,857	\$ 196,144,086
Total	795,427	\$ 69,637,304,775	\$ 53,895,374,644	913,914	415,255	\$ 2,288,939,784

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	17,448	\$ (445,403,728)	\$ 2,536,818	27,652	1,974	\$ (154,734)
\$ 1 - \$ 2,999	18,763	\$ 26,225,936	\$ 17,605,460	25,595	1,587	\$ (86,038)
\$ 3,000 - \$ 4,999	12,858	\$ 51,548,727	\$ 32,446,639	18,130	1,139	\$ (171,335)
\$ 5,000 - \$ 9,999	21,304	\$ 151,870,582	\$ 87,340,637	33,284	3,644	\$ (505,791)
\$ 10,000 - \$ 19,999	15,281	\$ 215,364,231	\$ 133,593,712	22,437	6,134	\$ (842,768)
\$ 20,000 - \$ 29,999	7,266	\$ 179,939,942	\$ 128,995,807	9,223	2,751	\$ (328,197)
\$ 30,000 - \$ 39,999	5,971	\$ 208,463,378	\$ 161,587,156	7,072	1,845	\$ (98,853)
\$ 40,000 - \$ 49,999	5,417	\$ 242,771,214	\$ 193,658,451	6,185	1,811	\$ (93,684)
\$ 50,000 - \$ 59,999	4,497	\$ 246,258,572	\$ 196,181,490	5,110	1,591	\$ (145,002)
\$ 60,000 - \$ 74,999	4,761	\$ 318,781,591	\$ 253,661,791	5,351	2,068	\$ (284,202)
\$ 75,000 - \$ 99,999	4,724	\$ 406,783,202	\$ 317,907,473	5,353	2,352	\$ (124,800)
\$ 100,000 - \$ 124,999	2,331	\$ 259,484,986	\$ 199,272,506	2,710	1,181	\$ (200,120)
\$ 125,000 - \$ 149,999	1,393	\$ 189,974,140	\$ 145,657,944	1,642	766	\$ (47,592)
\$ 150,000 - \$ 199,999	1,467	\$ 253,410,286	\$ 195,914,678	1,737	734	\$ (134,275)
\$ 200,000 - \$ 249,999	851	\$ 189,620,275	\$ 141,463,618	1,033	510	\$ (56,331)
\$ 250,000 - \$ 499,999	1,618	\$ 559,914,408	\$ 408,147,854	1,988	1,016	\$ (664,557)
\$ 500,000 - \$ 999,999	726	\$ 500,995,920	\$ 354,012,394	913	504	\$ (247,016)
\$1,000,000 and Over	688	\$ 4,500,614,321	\$ 3,311,148,382	884	448	\$ (1,892,417)
Total	127,364	\$ 8,056,617,983	\$ 6,281,132,810	176,299	32,055	\$ (6,077,712)

**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	230,258	\$ 82,022,749,909	\$ 59,608,010,817	343,299	105,874	\$ 261,299,535
ADAIR	4,925	\$ 186,951,568	\$ 159,984,713	7,462	2,046	\$ 6,960,612
ADAMS	2,300	\$ 83,548,484	\$ 71,452,283	3,477	943	\$ 3,187,185
ALLAMAKEE	8,240	\$ 294,411,952	\$ 256,166,288	12,444	3,608	\$ 9,777,431
APPANOOSE	6,706	\$ 236,860,949	\$ 200,487,074	10,218	2,908	\$ 8,665,400
AUDUBON	3,456	\$ 137,611,366	\$ 123,677,201	5,340	1,334	\$ 4,412,798
BENTON	15,685	\$ 713,132,175	\$ 574,621,657	22,261	6,563	\$ 28,498,395
BLACK HAWK	75,040	\$ 3,586,912,185	\$ 2,821,670,799	107,416	30,603	\$ 140,281,306
BOONE	16,228	\$ 741,416,164	\$ 590,756,942	23,115	6,376	\$ 29,258,027
BREMER	14,973	\$ 707,042,979	\$ 567,452,506	21,720	6,242	\$ 28,571,125
BUCHANAN	12,369	\$ 539,144,685	\$ 448,355,505	17,669	5,876	\$ 20,406,954
BUENA VISTA	12,182	\$ 558,129,753	\$ 457,723,413	17,573	6,338	\$ 20,040,368
BUTLER	8,722	\$ 349,900,384	\$ 294,854,808	13,040	3,552	\$ 13,983,279
CALHOUN	5,584	\$ 219,397,807	\$ 185,883,402	8,491	2,334	\$ 8,961,688
CARROLL	13,152	\$ 602,719,483	\$ 494,728,588	18,926	5,594	\$ 23,193,410
CASS	7,824	\$ 319,663,191	\$ 265,827,500	11,832	3,139	\$ 11,953,003
CEDAR	11,543	\$ 507,734,683	\$ 420,524,666	16,660	4,566	\$ 20,721,261
CERRO GORDO	26,048	\$ 1,244,420,420	\$ 980,225,909	38,039	9,512	\$ 47,053,489
CHEROKEE	7,085	\$ 287,817,684	\$ 243,484,711	10,638	2,669	\$ 11,778,537
CHICKASAW	7,227	\$ 307,835,649	\$ 269,796,967	10,624	2,915	\$ 12,469,598
CLARKE	5,455	\$ 205,263,702	\$ 169,957,773	8,067	2,608	\$ 7,601,320
CLAY	10,186	\$ 446,318,601	\$ 359,512,621	14,996	4,048	\$ 16,806,713

(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	10,291	\$ 412,979,876	\$ 349,541,855	15,697	3,949	\$ 14,285,982
CLINTON	27,600	\$ 1,105,765,111	\$ 901,466,476	40,445	11,519	\$ 42,249,977
CRAWFORD	9,528	\$ 393,114,257	\$ 326,863,950	13,982	4,812	\$ 15,112,798
DALLAS	57,782	\$ 4,675,191,068	\$ 3,587,620,396	76,371	28,657	\$ 199,262,133
DAVIS	4,579	\$ 176,349,252	\$ 155,479,379	7,096	2,872	\$ 7,492,608
DECATUR	3,786	\$ 137,012,017	\$ 115,790,313	5,860	1,831	\$ 4,427,109
DELAWARE	10,821	\$ 435,185,687	\$ 371,286,876	15,550	4,507	\$ 17,336,958
DES MOINES	23,995	\$ 1,000,701,404	\$ 796,118,189	35,637	9,664	\$ 36,614,565
DICKINSON	11,662	\$ 597,473,976	\$ 472,943,450	17,920	3,819	\$ 23,039,695
DUBUQUE	61,662	\$ 3,065,831,732	\$ 2,416,304,364	86,859	24,566	\$ 117,298,780
EMMET	5,421	\$ 207,012,403	\$ 171,615,829	8,087	2,167	\$ 7,249,945
FAYETTE	10,996	\$ 406,571,819	\$ 353,143,812	16,585	4,376	\$ 16,127,615
FLOYD	9,106	\$ 373,742,161	\$ 318,096,611	13,502	4,003	\$ 15,447,861
FRANKLIN	5,597	\$ 244,952,944	\$ 203,034,952	8,496	2,425	\$ 9,972,183
FREMONT	3,917	\$ 189,580,459	\$ 158,336,943	5,919	1,607	\$ 7,067,424
GREENE	5,228	\$ 199,797,951	\$ 174,635,924	7,931	2,143	\$ 8,170,092
GRUNDY	7,515	\$ 378,573,727	\$ 306,900,651	10,867	3,098	\$ 15,807,968
GUTHRIE	6,424	\$ 310,204,024	\$ 244,929,191	9,732	2,498	\$ 12,147,766
HAMILTON	8,725	\$ 387,225,157	\$ 303,258,961	12,847	3,638	\$ 14,083,713
HANCOCK	6,429	\$ 264,422,633	\$ 225,275,719	9,529	2,496	\$ 10,826,329
HARDIN	10,117	\$ 378,540,369	\$ 337,466,740	15,075	4,085	\$ 15,871,420
HARRISON	8,524	\$ 377,766,725	\$ 310,379,187	12,412	3,781	\$ 10,917,159

(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	11,243	\$ 424,028,214	\$ 350,922,937	16,547	4,721	\$ 15,985,362
HOWARD	5,911	\$ 219,016,650	\$ 192,378,747	8,559	2,553	\$ 7,791,780
HUMBOLDT	5,630	\$ 259,911,664	\$ 213,009,283	8,290	2,525	\$ 10,594,568
IDA	4,248	\$ 211,125,189	\$ 175,852,131	6,241	1,775	\$ 8,249,918
IOWA	10,605	\$ 467,599,070	\$ 385,186,286	15,009	4,318	\$ 18,820,538
JACKSON	11,841	\$ 454,341,371	\$ 387,097,605	17,385	4,611	\$ 17,747,396
JASPER	21,726	\$ 952,087,379	\$ 761,722,233	31,237	8,975	\$ 37,118,245
JEFFERSON	8,704	\$ 350,523,923	\$ 293,363,031	13,571	3,078	\$ 14,117,709
JOHNSON	86,720	\$ 5,078,108,498	\$ 3,948,724,648	115,790	33,143	\$ 209,508,007
JONES	11,565	\$ 490,385,631	\$ 405,957,129	17,114	4,490	\$ 19,381,525
KEOKUK	5,702	\$ 203,448,689	\$ 178,497,743	8,661	2,531	\$ 8,100,293
KOSSUTH	9,144	\$ 413,764,454	\$ 342,188,683	13,730	3,489	\$ 15,899,112
LEE	18,464	\$ 755,001,289	\$ 607,905,695	27,831	7,750	\$ 27,742,952
LINN	138,696	\$ 7,359,883,582	\$ 5,711,834,743	193,028	57,529	\$ 293,303,698
LOUISA	6,469	\$ 259,455,609	\$ 215,738,328	9,323	2,754	\$ 10,059,084
LUCAS	4,919	\$ 181,397,261	\$ 153,399,866	7,322	2,239	\$ 7,043,513
LYON	7,107	\$ 315,170,751	\$ 270,589,331	10,145	3,732	\$ 12,431,316
MADISON	10,012	\$ 505,790,540	\$ 406,946,875	14,244	4,511	\$ 21,225,571
MAHASKA	12,207	\$ 525,670,034	\$ 420,779,461	17,606	5,563	\$ 20,138,329
MARION	19,798	\$ 973,285,218	\$ 766,562,316	28,497	8,701	\$ 37,673,952
MARSHALL	22,243	\$ 950,818,813	\$ 769,503,433	32,653	10,879	\$ 36,319,768
MILLS	8,270	\$ 442,404,792	\$ 356,567,128	12,127	3,779	\$ 11,604,008

(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	6,403	\$ 278,567,306	\$ 235,384,035	9,417	2,717	\$ 10,517,096
MONONA	4,915	\$ 194,385,716	\$ 161,364,288	7,477	1,990	\$ 7,319,016
MONROE	4,217	\$ 175,260,973	\$ 148,524,233	6,328	1,879	\$ 7,343,891
MONTGOMERY	5,962	\$ 230,543,249	\$ 191,014,617	8,943	2,456	\$ 8,610,762
MUSCATINE	25,880	\$ 1,109,071,283	\$ 911,041,803	36,822	11,515	\$ 44,292,258
O'BRIEN	8,629	\$ 371,164,008	\$ 310,693,336	12,581	3,591	\$ 14,474,426
OSCEOLA	3,644	\$ 137,725,540	\$ 124,301,681	5,423	1,535	\$ 5,383,595
PAGE	8,007	\$ 326,467,788	\$ 268,438,013	12,184	3,301	\$ 12,348,435
PALO ALTO	5,374	\$ 203,970,536	\$ 177,233,736	7,935	2,195	\$ 8,104,460
PLYMOUTH	15,855	\$ 763,840,410	\$ 639,419,768	22,564	7,117	\$ 31,580,309
POCAHONTAS	4,029	\$ 156,329,645	\$ 133,064,992	6,189	1,607	\$ 6,080,296
POLK	301,081	\$ 18,033,547,981	\$ 13,973,603,461	406,750	134,432	\$ 736,900,673
POTTAWATTAMIE	53,042	\$ 2,405,469,403	\$ 1,883,511,269	76,423	23,528	\$ 59,430,766
POWESHIEK	10,773	\$ 496,311,648	\$ 403,258,159	15,929	4,036	\$ 18,481,974
RINGGOLD	2,557	\$ 106,620,830	\$ 99,234,037	4,021	1,122	\$ 3,499,031
SAC	6,118	\$ 255,497,556	\$ 215,944,683	9,233	2,331	\$ 10,600,449
SCOTT	103,995	\$ 5,705,050,275	\$ 4,460,112,499	147,502	45,129	\$ 224,611,422
SHELBY	7,296	\$ 323,655,848	\$ 270,388,035	10,736	2,905	\$ 12,041,029
SIoux	20,213	\$ 1,009,902,220	\$ 846,743,060	28,366	10,939	\$ 38,965,646
STORY	51,016	\$ 2,647,860,710	\$ 2,059,546,885	68,970	17,630	\$ 105,891,920
TAMA	9,678	\$ 383,233,632	\$ 319,314,285	14,456	4,151	\$ 15,051,315
TAYLOR	3,276	\$ 109,196,412	\$ 99,447,301	5,115	1,436	\$ 4,394,590

(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	6,836	\$ 246,101,236	\$ 207,804,783	10,338	3,030	\$ 9,204,020
VAN BUREN	3,927	\$ 139,442,076	\$ 117,931,418	6,076	1,899	\$ 5,257,160
WAPELLO	19,223	\$ 743,323,509	\$ 613,967,751	28,293	9,077	\$ 28,106,700
WARREN	32,041	\$ 1,745,034,769	\$ 1,366,519,535	44,381	14,327	\$ 71,337,942
WASHINGTON	13,445	\$ 560,824,173	\$ 478,595,840	19,577	6,099	\$ 22,154,026
WAYNE	3,405	\$ 111,257,655	\$ 102,976,359	5,268	1,947	\$ 4,467,793
WEBSTER	20,040	\$ 848,897,431	\$ 686,582,567	29,213	8,505	\$ 32,672,534
WINNEBAGO	6,474	\$ 253,163,137	\$ 210,895,681	9,593	2,541	\$ 9,426,659
WINNESHIEK	12,047	\$ 517,924,378	\$ 438,933,806	17,799	4,152	\$ 20,250,408
WOODBURY	59,987	\$ 2,601,586,149	\$ 2,090,811,717	84,354	29,636	\$ 88,359,494
WORTH	4,585	\$ 182,572,890	\$ 149,595,566	6,713	1,772	\$ 6,533,290
WRIGHT	7,116	\$ 282,494,048	\$ 237,824,708	10,887	3,382	\$ 10,981,870
Total	2,107,203	\$ 175,466,491,566	\$ 134,114,397,450	3,010,472	909,716	\$ 3,912,223,413

TABLE 11-C
TOTAL PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ 0 or Less	17,357	\$ (3,137,853,075)	\$ 306,259,367	\$ 624,213,567	\$ 6,493,685	\$ (1,127,783)
\$ 1 - \$ 2,999	14,194	\$ 20,334,530	\$ 1,514,473	\$ 27,401,788	\$ 18,465,577	\$ (14,663)
\$ 3,000 - \$ 4,999	9,554	\$ 38,283,504	\$ 3,410,345	\$ 16,805,694	\$ 27,154,418	\$ (60,240)
\$ 5,000 - \$ 9,999	26,413	\$ 199,486,207	\$ 19,338,595	\$ 70,943,047	\$ 129,883,384	\$ 534,783
\$ 10,000 - \$ 19,999	74,211	\$ 1,136,402,800	\$ 109,367,142	\$ 361,534,000	\$ 718,501,779	\$ 11,495,568
\$ 20,000 - \$ 29,999	88,864	\$ 2,232,156,788	\$ 197,047,756	\$ 539,186,689	\$ 1,543,821,805	\$ 41,881,212
\$ 30,000 - \$ 39,999	106,671	\$ 3,749,253,842	\$ 307,508,732	\$ 658,467,885	\$ 2,817,110,757	\$ 99,285,376
\$ 40,000 - \$ 49,999	117,418	\$ 5,284,300,286	\$ 429,496,563	\$ 756,605,873	\$ 4,115,503,826	\$ 164,182,304
\$ 50,000 - \$ 59,999	109,467	\$ 6,007,532,292	\$ 522,345,755	\$ 760,828,052	\$ 4,728,055,500	\$ 201,835,600
\$ 60,000 - \$ 74,999	124,757	\$ 8,356,307,045	\$ 816,212,672	\$ 984,332,368	\$ 6,560,684,747	\$ 297,808,484
\$ 75,000 - \$ 99,999	117,669	\$ 10,118,116,044	\$ 1,140,823,931	\$ 1,127,127,294	\$ 7,843,921,230	\$ 378,860,221
\$ 100,000 - \$ 124,999	58,552	\$ 6,508,450,150	\$ 831,250,494	\$ 704,562,148	\$ 4,963,787,806	\$ 253,264,598
\$ 125,000 - \$ 149,999	32,443	\$ 4,422,834,007	\$ 617,414,994	\$ 469,938,005	\$ 3,329,634,323	\$ 174,663,404
\$ 150,000 - \$ 199,999	32,005	\$ 5,492,537,498	\$ 839,852,654	\$ 576,035,446	\$ 4,070,951,822	\$ 213,407,942
\$ 200,000 - \$ 249,999	15,771	\$ 3,514,262,681	\$ 583,748,023	\$ 365,501,239	\$ 2,563,394,193	\$ 132,487,924
\$ 250,000 - \$ 499,999	26,292	\$ 9,008,590,092	\$ 1,718,066,956	\$ 937,605,112	\$ 6,365,795,015	\$ 307,028,111
\$ 500,000 - \$ 999,999	11,092	\$ 7,634,788,904	\$ 1,676,993,322	\$ 796,874,172	\$ 5,182,425,835	\$ 194,018,122
\$1,000,000 and Over	10,329	\$ 70,379,232,347	\$ 11,051,407,139	\$ 10,648,094,718	\$ 48,339,887,728	\$ 398,553,179
Total	993,059	\$ 140,965,015,942	\$ 21,172,058,913	\$ 20,426,057,097	\$103,325,473,430	\$ 2,868,104,142

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	64,112	\$ (1,939,244,225)	\$ 15,402,360	\$ 194,373,887	\$ 1,771,759	\$ (1,517,607)
\$ 1 - \$ 2,999	57,800	\$ 87,840,829	\$ 1,510,651	\$ 82,675,587	\$ 8,062,742	\$ (1,320,870)
\$ 3,000 - \$ 4,999	44,554	\$ 178,922,774	\$ 805,592	\$ 106,018,467	\$ 73,031,123	\$ (1,381,484)
\$ 5,000 - \$ 9,999	117,407	\$ 878,714,808	\$ 16,845,470	\$ 304,118,812	\$ 559,478,677	\$ (4,529,169)
\$ 10,000 - \$ 19,999	199,580	\$ 2,944,653,328	\$ 114,698,986	\$ 553,122,257	\$ 2,277,662,541	\$ 16,717,166
\$ 20,000 - \$ 29,999	172,346	\$ 4,301,897,531	\$ 225,050,964	\$ 499,122,957	\$ 3,574,641,877	\$ 86,724,666
\$ 30,000 - \$ 39,999	155,357	\$ 5,409,020,036	\$ 322,733,909	\$ 450,180,664	\$ 4,630,804,321	\$ 161,628,763
\$ 40,000 - \$ 49,999	114,658	\$ 5,124,516,831	\$ 349,722,980	\$ 331,265,573	\$ 4,436,771,652	\$ 182,154,632
\$ 50,000 - \$ 59,999	72,133	\$ 3,935,291,440	\$ 305,893,837	\$ 210,660,816	\$ 3,412,952,510	\$ 151,414,903
\$ 60,000 - \$ 74,999	56,434	\$ 3,751,691,618	\$ 332,423,221	\$ 169,861,216	\$ 3,241,770,203	\$ 152,946,151
\$ 75,000 - \$ 99,999	34,535	\$ 2,936,433,346	\$ 298,818,907	\$ 108,857,201	\$ 2,519,157,954	\$ 124,439,356
\$ 100,000 - \$ 124,999	11,946	\$ 1,318,937,344	\$ 147,027,266	\$ 39,316,872	\$ 1,125,439,075	\$ 57,662,106
\$ 125,000 - \$ 149,999	4,918	\$ 667,627,967	\$ 79,925,391	\$ 16,089,670	\$ 567,113,810	\$ 29,581,039
\$ 150,000 - \$ 199,999	3,846	\$ 656,988,545	\$ 81,431,199	\$ 12,629,785	\$ 557,290,477	\$ 28,458,945
\$ 200,000 - \$ 249,999	1,597	\$ 353,935,577	\$ 45,932,906	\$ 5,132,680	\$ 299,315,397	\$ 15,216,310
\$ 250,000 - \$ 499,999	2,003	\$ 665,507,455	\$ 91,062,483	\$ 6,592,258	\$ 565,806,860	\$ 26,654,151
\$ 500,000 - \$ 999,999	539	\$ 361,541,688	\$ 49,324,747	\$ 1,764,495	\$ 310,399,559	\$ 10,556,100
\$1,000,000 and Over	379	\$ 2,867,198,732	\$ 213,930,522	\$ 1,424,334	\$ 2,627,453,483	\$ 8,714,113
Total	1,114,144	\$ 34,501,475,624	\$ 2,692,541,391	\$ 3,093,207,531	\$ 30,788,924,020	\$ 1,044,119,271

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	81,469	\$ 16,798	\$ 10,768	\$ 67,430	\$ 175	\$ 110,566
\$ 1 - \$ 2,999	71,994	\$ 4,794	\$ 3,042	\$ 8,901	\$ 472	\$ 3,050
\$ 3,000 - \$ 4,999	54,108	\$ 6,066	\$ 4,074	\$ 11,234	\$ 268	\$ 57
\$ 5,000 - \$ 9,999	143,820	\$ 30,066	\$ 20,309	\$ 171,545	\$ 16,628	\$ 6,160
\$ 10,000 - \$ 19,999	273,791	\$ 268,767	\$ 70,511	\$ 3,382,103	\$ 478,949	\$ 88,124
\$ 20,000 - \$ 29,999	261,210	\$ 661,789	\$ 103,999	\$ 9,655,177	\$ 1,877,352	\$ 304,049
\$ 30,000 - \$ 39,999	262,028	\$ 1,337,634	\$ 170,695	\$ 16,481,982	\$ 4,757,339	\$ 589,465
\$ 40,000 - \$ 49,999	232,076	\$ 1,694,445	\$ 237,296	\$ 21,479,055	\$ 7,689,633	\$ 872,296
\$ 50,000 - \$ 59,999	181,600	\$ 1,698,582	\$ 215,381	\$ 23,563,714	\$ 8,261,077	\$ 1,007,998
\$ 60,000 - \$ 74,999	181,191	\$ 2,122,892	\$ 204,990	\$ 35,230,330	\$ 11,737,240	\$ 1,593,300
\$ 75,000 - \$ 99,999	152,204	\$ 2,250,268	\$ 142,659	\$ 54,903,278	\$ 14,656,697	\$ 2,715,166
\$ 100,000 - \$ 124,999	70,498	\$ 1,183,253	\$ 50,503	\$ 46,889,705	\$ 9,547,552	\$ 2,471,950
\$ 125,000 - \$ 149,999	37,361	\$ 706,017	\$ 20,357	\$ 39,039,162	\$ 6,138,922	\$ 2,092,020
\$ 150,000 - \$ 199,999	35,851	\$ 711,980	\$ 14,726	\$ 61,968,198	\$ 7,728,255	\$ 3,432,870
\$ 200,000 - \$ 249,999	17,368	\$ 367,547	\$ 4,992	\$ 48,751,274	\$ 4,671,348	\$ 2,998,278
\$ 250,000 - \$ 499,999	28,295	\$ 626,672	\$ 6,508	\$ 162,933,964	\$ 12,301,435	\$ 10,560,214
\$ 500,000 - \$ 999,999	11,631	\$ 230,449	\$ 1,542	\$ 201,928,532	\$ 10,938,069	\$ 12,836,902
\$1,000,000 and Over	10,708	\$ 93,029	\$ 345	\$ 3,544,197,891	\$ 30,264,504	\$ 88,995,459
Total	2,107,203	\$ 14,011,048	\$ 1,282,697	\$ 4,270,663,475	\$ 131,065,915	\$ 130,677,924

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	81,469	\$ 510,893	\$ 87,419	\$ 27,101	\$ 915,811	\$ 1,783,924
\$ 1 - \$ 2,999	71,994	\$ 50,847	\$ 48,587	\$ 21,478	\$ 1,232,425	\$ 34,644
\$ 3,000 - \$ 4,999	54,108	\$ 35,313	\$ 56,027	\$ 18,521	\$ 1,327,381	\$ 54,971
\$ 5,000 - \$ 9,999	143,820	\$ 106,329	\$ 227,911	\$ 47,286	\$ 5,695,569	\$ 114,678
\$ 10,000 - \$ 19,999	273,791	\$ 274,816	\$ 937,980	\$ 135,331	\$ 20,058,964	\$ 187,094
\$ 20,000 - \$ 29,999	261,210	\$ 287,194	\$ 1,273,701	\$ 146,116	\$ 19,875,861	\$ 279,972
\$ 30,000 - \$ 39,999	262,028	\$ 239,334	\$ 1,211,781	\$ 135,166	\$ 10,887,491	\$ 252,757
\$ 40,000 - \$ 49,999	232,076	\$ 198,899	\$ 253,305	\$ 56,625	\$ 2,483,157	\$ 330,986
\$ 50,000 - \$ 59,999	181,600	\$ 134,962	\$ -	\$ -	\$ 173,814	\$ 362,264
\$ 60,000 - \$ 74,999	181,191	\$ 188,878	\$ -	\$ -	\$ -	\$ 693,913
\$ 75,000 - \$ 99,999	152,204	\$ 214,824	\$ -	\$ -	\$ -	\$ 566,395
\$ 100,000 - \$ 124,999	70,498	\$ 121,259	\$ -	\$ -	\$ -	\$ 646,891
\$ 125,000 - \$ 149,999	37,361	\$ 83,577	\$ -	\$ -	\$ -	\$ 381,624
\$ 150,000 - \$ 199,999	35,851	\$ 116,473	\$ -	\$ -	\$ -	\$ 892,787
\$ 200,000 - \$ 249,999	17,368	\$ 47,858	\$ -	\$ -	\$ -	\$ 488,456
\$ 250,000 - \$ 499,999	28,295	\$ 140,593	\$ -	\$ -	\$ -	\$ 1,973,877
\$ 500,000 - \$ 999,999	11,631	\$ 87,633	\$ -	\$ -	\$ -	\$ 1,951,696
\$1,000,000 and Over	10,708	\$ 174,596	\$ -	\$ -	\$ -	\$ 14,043,492
Total	2,107,203	\$ 3,014,278	\$ 4,096,711	\$ 587,624	\$ 62,650,473	\$ 25,040,421

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

2020 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	151,792	\$ (2,636,509,587)	\$ 1,747,689,270	\$ -	310,991	30,195	\$ (5,841,754)
\$1 - \$1,666	47,143	\$ 203,365,686	\$ 20,348,020	\$ 40,549,885	71,778	6,303	\$ (1,443,315)
\$1,666 - \$3,332	55,173	\$ 338,960,417	\$ 30,744,704	\$ 138,462,643	84,238	7,322	\$ (1,939,685)
\$3,332 - \$6,664	115,374	\$ 1,038,402,019	\$ 84,252,475	\$ 578,968,709	177,934	18,735	\$ (4,956,034)
\$6,664 - \$14,994	262,385	\$ 4,066,791,283	\$ 304,435,905	\$ 2,812,068,234	398,356	64,832	\$ 23,123,422
\$14,994 - \$24,990	289,251	\$ 7,475,131,313	\$ 535,301,135	\$ 5,782,686,595	411,036	99,426	\$ 145,229,664
\$24,990 - \$33,320	245,561	\$ 8,836,340,253	\$ 630,465,454	\$ 7,158,608,937	324,418	95,457	\$ 252,245,115
\$33,320 - \$49,980	413,604	\$ 20,688,501,703	\$ 1,652,882,303	\$ 16,989,581,295	522,645	196,398	\$ 709,980,446
\$49,980 - \$74,970	292,307	\$ 21,721,074,519	\$ 2,156,424,296	\$ 17,589,634,078	370,771	192,458	\$ 827,520,101
\$74,970 and Over	234,613	\$ 113,734,433,960	\$16,702,056,742	\$ 83,023,837,074	338,305	198,590	\$ 1,968,305,453
Total	2,107,203	\$ 175,466,491,566	\$23,864,600,304	\$ 134,114,397,450	3,010,472	909,716	\$ 3,912,223,413

TABLE 15-C
TOTAL PAY RETURNS BY TAXABLE INCOME

2020 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	497	\$ 77,120,766	\$ 98,778,450	\$ -	953	111	\$ 794,730
\$1 - \$1,666	85	\$ 362,359	\$ 39,011	\$ 76,046	142	1	\$ 11,090
\$1,666 - \$3,332	140	\$ 1,753,797	\$ 385,116	\$ 357,683	215	11	\$ 16,940
\$3,332 - \$6,664	30,703	\$ 290,046,701	\$ 30,363,668	\$ 173,337,615	37,312	119	\$ 777,747
\$6,664 - \$14,994	191,531	\$ 3,018,984,270	\$ 273,177,285	\$ 2,086,994,539	258,579	12,000	\$ 38,449,318
\$14,994 - \$24,990	253,359	\$ 6,595,028,589	\$ 509,034,605	\$ 5,105,921,881	343,234	55,930	\$ 151,196,218
\$24,990 - \$33,320	235,875	\$ 8,474,525,890	\$ 603,702,133	\$ 6,878,422,344	310,606	90,488	\$ 252,660,442
\$33,320 - \$49,980	398,711	\$ 19,899,224,592	\$ 1,578,876,076	\$ 16,376,650,520	503,180	190,836	\$ 710,412,530
\$49,980 - \$74,970	279,955	\$ 20,741,678,774	\$ 2,053,849,443	\$ 16,839,405,467	353,900	186,454	\$ 827,952,356
\$74,970 and Over	213,560	\$ 79,527,240,023	\$12,396,743,730	\$ 57,795,976,129	301,738	183,343	\$ 1,980,162,051
Total	1,604,416	\$ 138,625,965,761	\$17,544,949,517	\$ 105,257,142,224	2,109,859	719,293	\$ 3,962,433,422

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

2020 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	151,295	\$ (2,713,630,353)	\$ 1,648,910,820	\$ -	310,038	30,084	\$ (6,636,484)
\$1 - \$1,666	47,058	\$ 203,003,327	\$ 20,309,009	\$ 40,473,839	71,636	6,302	\$ (1,454,405)
\$1,666 - \$3,332	55,033	\$ 337,206,620	\$ 30,359,588	\$ 138,104,960	84,023	7,311	\$ (1,956,625)
\$3,332 - \$6,664	84,671	\$ 748,355,318	\$ 53,888,807	\$ 405,631,094	140,622	18,616	\$ (5,733,781)
\$6,664 - \$14,994	70,854	\$ 1,047,807,013	\$ 31,258,620	\$ 725,073,695	139,777	52,832	\$ (15,325,896)
\$14,994 - \$24,990	35,892	\$ 880,102,724	\$ 26,266,530	\$ 676,764,714	67,802	43,496	\$ (5,966,554)
\$24,990 - \$33,320	9,686	\$ 361,814,363	\$ 26,763,321	\$ 280,186,593	13,812	4,969	\$ (415,327)
\$33,320 - \$49,980	14,893	\$ 789,277,111	\$ 74,006,227	\$ 612,930,775	19,465	5,562	\$ (432,084)
\$49,980 - \$74,970	12,352	\$ 979,395,745	\$ 102,574,853	\$ 750,228,611	16,871	6,004	\$ (432,255)
\$74,970 and Over	21,053	\$ 34,207,193,937	\$ 4,305,313,012	\$ 25,227,860,945	36,567	15,247	\$ (11,856,598)
Total	502,787	\$ 36,840,525,805	\$ 6,319,650,787	\$ 28,857,255,226	900,613	190,423	\$ (50,210,009)

**TABLE 1-D
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	74,448	\$ (2,339,061,122)	\$ 3,282,880	157,445	12,155	\$ (2,458,243)
\$ 1 - \$ 2,999	65,825	\$ 98,723,218	\$ 23,785,982	99,674	8,619	\$ (1,273,489)
\$ 3,000 - \$ 4,999	49,678	\$ 199,462,155	\$ 91,718,465	73,439	6,237	\$ (1,385,184)
\$ 5,000 - \$ 9,999	131,786	\$ 987,736,846	\$ 631,002,517	197,773	20,308	\$ (3,816,883)
\$ 10,000 - \$ 19,999	250,267	\$ 3,730,362,076	\$ 2,736,693,614	382,648	66,694	\$ 27,013,215
\$ 20,000 - \$ 29,999	238,219	\$ 5,958,246,497	\$ 4,669,008,498	347,060	86,615	\$ 123,594,714
\$ 30,000 - \$ 39,999	239,369	\$ 8,366,196,858	\$ 6,815,236,413	325,288	99,257	\$ 251,412,264
\$ 40,000 - \$ 49,999	211,782	\$ 9,497,633,101	\$ 7,819,789,708	276,438	97,685	\$ 334,072,379
\$ 50,000 - \$ 59,999	165,030	\$ 9,034,336,232	\$ 7,416,344,537	210,865	86,333	\$ 341,154,413
\$ 60,000 - \$ 74,999	162,737	\$ 10,870,575,109	\$ 8,826,727,011	207,805	98,006	\$ 434,573,616
\$ 75,000 - \$ 99,999	132,504	\$ 11,355,051,910	\$ 9,050,037,127	172,284	92,873	\$ 482,628,133
\$ 100,000 - \$ 124,999	59,130	\$ 6,560,581,463	\$ 5,129,116,316	79,177	45,991	\$ 296,689,335
\$ 125,000 - \$ 149,999	30,071	\$ 4,095,667,781	\$ 3,155,925,631	41,261	24,867	\$ 194,041,856
\$ 150,000 - \$ 199,999	27,432	\$ 4,696,017,888	\$ 3,566,357,387	38,579	23,328	\$ 228,678,572
\$ 200,000 - \$ 249,999	12,441	\$ 2,769,472,619	\$ 2,076,663,595	17,937	10,831	\$ 139,311,138
\$ 250,000 - \$ 499,999	18,002	\$ 6,069,041,768	\$ 4,432,295,329	26,505	16,442	\$ 307,488,278
\$ 500,000 - \$ 999,999	5,586	\$ 3,763,981,218	\$ 2,629,951,581	8,558	5,479	\$ 183,877,710
\$1,000,000 and Over	2,638	\$ 7,729,716,040	\$ 5,432,450,042	4,437	2,122	\$ 315,322,054
Total	1,876,945	\$ 93,443,741,657	\$ 74,506,386,633	2,667,173	803,842	\$ 3,650,923,878

**TABLE 2-D
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	501	\$ (68,729,305)	\$ 1,819,531	850	107	\$ 621,741
\$ 1 - \$ 2,999	434	\$ 639,000	\$ 2,454,845	575	58	\$ 50,092
\$ 3,000 - \$ 4,999	866	\$ 3,713,784	\$ 4,878,913	971	79	\$ 45,099
\$ 5,000 - \$ 9,999	38,258	\$ 318,189,242	\$ 247,207,495	42,152	910	\$ 1,879,881
\$ 10,000 - \$ 19,999	174,604	\$ 2,645,391,909	\$ 2,073,591,348	215,237	12,764	\$ 43,770,820
\$ 20,000 - \$ 29,999	207,989	\$ 5,236,150,360	\$ 4,209,881,747	280,953	46,610	\$ 129,699,771
\$ 30,000 - \$ 39,999	233,534	\$ 8,167,079,906	\$ 6,721,030,319	313,236	94,395	\$ 251,916,082
\$ 40,000 - \$ 49,999	208,530	\$ 9,351,959,459	\$ 7,747,612,668	270,456	96,558	\$ 334,266,454
\$ 50,000 - \$ 59,999	162,569	\$ 8,899,615,329	\$ 7,340,413,775	206,663	85,551	\$ 341,340,745
\$ 60,000 - \$ 74,999	160,159	\$ 10,697,978,246	\$ 8,722,247,207	203,639	97,084	\$ 435,013,273
\$ 75,000 - \$ 99,999	130,270	\$ 11,163,458,032	\$ 8,931,942,098	168,609	91,840	\$ 482,864,438
\$ 100,000 - \$ 124,999	58,185	\$ 6,455,705,483	\$ 5,061,607,897	77,500	45,526	\$ 296,939,528
\$ 125,000 - \$ 149,999	29,531	\$ 4,022,093,654	\$ 3,111,419,489	40,270	24,570	\$ 194,145,973
\$ 150,000 - \$ 199,999	26,869	\$ 4,599,238,881	\$ 3,504,652,788	37,515	23,050	\$ 229,159,459
\$ 200,000 - \$ 249,999	12,153	\$ 2,705,230,437	\$ 2,036,683,586	17,400	10,626	\$ 139,486,091
\$ 250,000 - \$ 499,999	17,507	\$ 5,900,250,877	\$ 4,336,526,178	25,478	16,143	\$ 308,457,813
\$ 500,000 - \$ 999,999	5,398	\$ 3,635,520,430	\$ 2,562,094,830	8,162	5,353	\$ 184,069,958
\$1,000,000 and Over	2,508	\$ 7,074,384,370	\$ 4,976,543,926	4,154	2,036	\$ 319,940,025
Total	1,469,865	\$ 90,807,870,094	\$ 71,592,608,640	1,913,820	653,260	\$ 3,693,667,243

**TABLE 3-D
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	73,947	\$ (2,270,331,817)	\$ 1,463,349	156,595	12,048	\$ (3,079,984)
\$ 1 - \$ 2,999	65,391	\$ 98,084,218	\$ 21,331,137	99,099	8,561	\$ (1,323,581)
\$ 3,000 - \$ 4,999	48,812	\$ 195,748,371	\$ 86,839,552	72,468	6,158	\$ (1,430,283)
\$ 5,000 - \$ 9,999	93,528	\$ 669,547,604	\$ 383,795,022	155,621	19,398	\$ (5,696,764)
\$ 10,000 - \$ 19,999	75,663	\$ 1,084,970,167	\$ 663,102,266	167,411	53,930	\$ (16,757,605)
\$ 20,000 - \$ 29,999	30,230	\$ 722,096,137	\$ 459,126,751	66,107	40,005	\$ (6,105,057)
\$ 30,000 - \$ 39,999	5,835	\$ 199,116,952	\$ 94,206,094	12,052	4,862	\$ (503,818)
\$ 40,000 - \$ 49,999	3,252	\$ 145,673,642	\$ 72,177,040	5,982	1,127	\$ (194,075)
\$ 50,000 - \$ 59,999	2,461	\$ 134,720,903	\$ 75,930,762	4,202	782	\$ (186,332)
\$ 60,000 - \$ 74,999	2,578	\$ 172,596,863	\$ 104,479,804	4,166	922	\$ (439,657)
\$ 75,000 - \$ 99,999	2,234	\$ 191,593,878	\$ 118,095,029	3,675	1,033	\$ (236,305)
\$ 100,000 - \$ 124,999	945	\$ 104,875,980	\$ 67,508,419	1,677	465	\$ (250,193)
\$ 125,000 - \$ 149,999	540	\$ 73,574,127	\$ 44,506,142	991	297	\$ (104,117)
\$ 150,000 - \$ 199,999	563	\$ 96,779,007	\$ 61,704,599	1,064	278	\$ (480,887)
\$ 200,000 - \$ 249,999	288	\$ 64,242,182	\$ 39,980,009	537	205	\$ (174,953)
\$ 250,000 - \$ 499,999	495	\$ 168,790,891	\$ 95,769,151	1,027	299	\$ (969,535)
\$ 500,000 - \$ 999,999	188	\$ 128,460,788	\$ 67,856,751	396	126	\$ (192,248)
\$1,000,000 and Over	130	\$ 655,331,670	\$ 455,906,116	283	86	\$ (4,617,971)
Total	407,080	\$ 2,635,871,563	\$ 2,913,777,993	753,353	150,582	\$ (42,743,365)

**TABLE 4-D
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	21,008	\$ 175,645,393	\$ 131,173,662	21,074	36	\$ 945,792
\$ 10,000 - \$ 19,999	100,466	\$ 1,504,355,854	\$ 1,193,107,395	109,514	2,067	\$ 25,612,185
\$ 20,000 - \$ 29,999	111,007	\$ 2,795,231,136	\$ 2,278,832,821	140,464	21,508	\$ 69,166,043
\$ 30,000 - \$ 39,999	116,224	\$ 4,050,863,055	\$ 3,354,636,632	154,296	44,900	\$ 123,329,708
\$ 40,000 - \$ 49,999	89,616	\$ 4,008,343,779	\$ 3,332,706,123	117,142	31,779	\$ 143,681,903
\$ 50,000 - \$ 59,999	60,271	\$ 3,291,311,796	\$ 2,712,392,618	78,685	20,318	\$ 125,823,369
\$ 60,000 - \$ 74,999	51,009	\$ 3,396,802,298	\$ 2,752,020,854	67,377	17,413	\$ 136,792,163
\$ 75,000 - \$ 99,999	34,132	\$ 2,910,550,702	\$ 2,296,582,467	46,010	10,935	\$ 123,542,807
\$ 100,000 - \$ 124,999	12,776	\$ 1,412,921,484	\$ 1,089,016,706	17,779	3,992	\$ 63,467,248
\$ 125,000 - \$ 149,999	5,483	\$ 745,908,263	\$ 568,570,204	7,807	1,648	\$ 35,407,718
\$ 150,000 - \$ 199,999	4,580	\$ 781,297,680	\$ 586,288,129	6,690	1,298	\$ 38,430,347
\$ 200,000 - \$ 249,999	1,821	\$ 404,654,769	\$ 302,178,909	2,718	514	\$ 20,636,877
\$ 250,000 - \$ 499,999	2,497	\$ 842,076,048	\$ 608,034,245	3,747	630	\$ 43,109,714
\$ 500,000 - \$ 999,999	665	\$ 445,462,024	\$ 317,261,190	996	152	\$ 22,903,212
\$1,000,000 And Over	357	\$ 1,130,197,529	\$ 829,792,556	548	73	\$ 52,086,510
Total	611,912	\$ 27,895,621,810	\$ 22,352,594,511	774,847	157,263	\$ 1,024,935,596

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	35,681	\$ (654,784,467)	\$ 106,620	52,980	3,760	\$ (784,488)
\$ 1 - \$ 2,999	42,215	\$ 65,316,211	\$ 5,799,042	53,333	5,637	\$ (1,005,553)
\$ 3,000 - \$ 4,999	32,877	\$ 131,834,160	\$ 57,681,228	40,653	4,193	\$ (1,082,472)
\$ 5,000 - \$ 9,999	63,306	\$ 450,128,599	\$ 285,499,430	85,602	13,257	\$ (4,523,539)
\$ 10,000 - \$ 19,999	45,749	\$ 662,627,799	\$ 448,679,851	86,535	40,523	\$ (13,700,670)
\$ 20,000 - \$ 29,999	18,705	\$ 442,723,830	\$ 297,359,418	35,987	29,341	\$ (4,406,214)
\$ 30,000 - \$ 39,999	2,607	\$ 88,807,574	\$ 39,041,904	4,654	2,097	\$ (218,819)
\$ 40,000 - \$ 49,999	1,363	\$ 61,096,814	\$ 25,566,415	2,184	244	\$ (64,679)
\$ 50,000 - \$ 59,999	1,051	\$ 57,567,789	\$ 28,932,956	1,575	142	\$ (5,195)
\$ 60,000 - \$ 74,999	1,042	\$ 69,517,596	\$ 38,097,205	1,477	126	\$ (6,206)
\$ 75,000 - \$ 99,999	737	\$ 62,677,342	\$ 34,463,313	1,071	128	\$ (90,888)
\$ 100,000 - \$ 124,999	262	\$ 28,977,663	\$ 16,871,980	388	52	\$ (395)
\$ 125,000 - \$ 149,999	124	\$ 16,921,043	\$ 9,072,803	193	29	\$ (11,153)
\$ 150,000 - \$ 199,999	127	\$ 21,754,614	\$ 12,238,389	191	18	\$ (91,636)
\$ 200,000 - \$ 249,999	54	\$ 11,788,749	\$ 7,146,985	85	17	\$ (86,519)
\$ 250,000 - \$ 499,999	65	\$ 21,878,741	\$ 11,397,062	104	9	\$ (80,128)
\$ 500,000 - \$ 999,999	28	\$ 18,534,160	\$ 8,200,886	41	4	\$ (62,337)
\$1,000,000 and Over	22	\$ 37,668,373	\$ 16,971,635	36	7	\$ (99,973)
Total	246,015	\$ 1,595,036,590	\$ 1,343,127,122	367,089	99,584	\$ (26,320,864)

TABLE 6-D
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	65	\$ (63,055,606)	\$ 458,492	160	63	\$ 419,385
\$ 10,000 - \$ 19,999	4,259	\$ 74,020,489	\$ 44,757,929	13,482	489	\$ 541,766
\$ 20,000 - \$ 29,999	11,733	\$ 298,141,588	\$ 200,141,820	34,816	3,629	\$ 4,395,779
\$ 30,000 - \$ 39,999	16,001	\$ 560,036,291	\$ 418,958,054	42,492	13,004	\$ 11,936,336
\$ 40,000 - \$ 49,999	15,523	\$ 696,852,191	\$ 543,741,717	38,842	15,800	\$ 20,607,960
\$ 50,000 - \$ 59,999	12,566	\$ 689,008,075	\$ 547,149,418	30,594	13,433	\$ 23,952,086
\$ 60,000 - \$ 74,999	13,903	\$ 931,353,614	\$ 746,473,592	33,283	15,431	\$ 35,770,303
\$ 75,000 - \$ 99,999	14,452	\$ 1,247,746,138	\$ 1,003,038,365	33,855	16,680	\$ 52,663,034
\$ 100,000 - \$ 124,999	8,088	\$ 899,391,055	\$ 715,458,576	18,657	9,699	\$ 40,340,459
\$ 125,000 - \$ 149,999	4,708	\$ 640,881,638	\$ 500,442,092	10,897	5,730	\$ 29,848,968
\$ 150,000 - \$ 199,999	4,528	\$ 777,184,796	\$ 591,765,346	10,679	5,624	\$ 36,366,656
\$ 200,000 - \$ 249,999	2,195	\$ 489,845,482	\$ 365,232,948	5,239	2,642	\$ 23,788,161
\$ 250,000 - \$ 499,999	3,618	\$ 1,231,959,820	\$ 902,012,643	8,445	4,856	\$ 61,735,458
\$ 500,000 - \$ 999,999	1,293	\$ 876,572,746	\$ 609,987,859	3,052	1,857	\$ 43,018,977
\$1,000,000 And Over	772	\$ 2,342,575,633	\$ 1,630,295,743	1,870	862	\$ 102,831,084
Total	113,704	\$ 11,692,513,950	\$ 8,819,914,594	286,363	109,799	\$ 488,216,412

**TABLE 7-D
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	23,004	\$ (1,515,324,080)	\$ 167,792	79,069	6,690	\$ (2,175,881)
\$ 1 - \$ 2,999	6,529	\$ 9,452,644	\$ 17,664	22,818	1,534	\$ (236,529)
\$ 3,000 - \$ 4,999	4,335	\$ 17,410,263	\$ 41,843	15,299	968	\$ (182,032)
\$ 5,000 - \$ 9,999	11,608	\$ 87,320,496	\$ 24,267,466	40,356	2,935	\$ (689,683)
\$ 10,000 - \$ 19,999	19,125	\$ 273,948,032	\$ 131,197,447	64,117	8,186	\$ (2,256,960)
\$ 20,000 - \$ 29,999	8,686	\$ 210,785,394	\$ 121,368,702	26,192	8,805	\$ (1,396,833)
\$ 30,000 - \$ 39,999	1,883	\$ 63,559,569	\$ 24,855,832	5,679	2,110	\$ (200,393)
\$ 40,000 - \$ 49,999	762	\$ 33,985,220	\$ 9,688,055	2,462	424	\$ (42,819)
\$ 50,000 - \$ 59,999	500	\$ 27,338,402	\$ 9,611,544	1,586	245	\$ (50,914)
\$ 60,000 - \$ 74,999	485	\$ 32,678,409	\$ 13,178,252	1,506	270	\$ (161,928)
\$ 75,000 - \$ 99,999	516	\$ 44,714,592	\$ 20,784,470	1,529	353	\$ (27,095)
\$ 100,000 - \$ 124,999	289	\$ 32,257,682	\$ 18,481,189	840	202	\$ (70,964)
\$ 125,000 - \$ 149,999	199	\$ 27,153,361	\$ 14,142,779	547	126	\$ (64,352)
\$ 150,000 - \$ 199,999	235	\$ 40,352,972	\$ 24,003,455	634	154	\$ (264,039)
\$ 200,000 - \$ 249,999	125	\$ 28,099,011	\$ 15,226,117	322	116	\$ (38,546)
\$ 250,000 - \$ 499,999	265	\$ 90,233,865	\$ 44,871,009	726	188	\$ (326,593)
\$ 500,000 - \$ 999,999	106	\$ 73,448,042	\$ 37,023,974	283	92	\$ (46,124)
\$1,000,000 and Over	75	\$ 493,918,689	\$ 348,560,843	202	69	\$ (3,226,841)
Total	78,727	\$ 71,332,563	\$ 857,488,433	264,167	33,467	\$ (11,458,526)

TABLE 8-D
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	418	\$ (1,686,147)	\$ 1,379,951	676	39	\$ 156,433
\$ 1 - \$ 2,999	430	\$ 635,613	\$ 2,454,845	571	58	\$ 44,965
\$ 3,000 - \$ 4,999	854	\$ 3,664,067	\$ 4,827,173	956	78	\$ 43,945
\$ 5,000 - \$ 9,999	17,284	\$ 138,609,401	\$ 116,066,661	21,111	880	\$ 986,293
\$ 10,000 - \$ 19,999	69,879	\$ 1,067,015,566	\$ 835,726,024	92,241	10,208	\$ 17,616,869
\$ 20,000 - \$ 29,999	85,249	\$ 2,142,777,636	\$ 1,730,907,106	105,673	21,473	\$ 56,137,949
\$ 30,000 - \$ 39,999	101,309	\$ 3,556,180,560	\$ 2,947,435,633	116,448	36,491	\$ 116,650,038
\$ 40,000 - \$ 49,999	103,391	\$ 4,646,763,489	\$ 3,871,164,828	114,472	48,979	\$ 169,976,591
\$ 50,000 - \$ 59,999	89,732	\$ 4,919,295,458	\$ 4,080,871,739	97,384	51,800	\$ 191,565,290
\$ 60,000 - \$ 74,999	95,247	\$ 6,369,822,334	\$ 5,223,752,761	102,979	64,240	\$ 262,450,807
\$ 75,000 - \$ 99,999	81,686	\$ 7,005,161,192	\$ 5,632,321,266	88,744	64,225	\$ 306,658,597
\$ 100,000 - \$ 124,999	37,321	\$ 4,143,392,944	\$ 3,257,132,615	41,064	31,835	\$ 193,131,821
\$ 125,000 - \$ 149,999	19,340	\$ 2,635,303,753	\$ 2,042,407,193	21,566	17,192	\$ 128,889,287
\$ 150,000 - \$ 199,999	17,761	\$ 3,040,756,405	\$ 2,326,599,313	20,146	16,128	\$ 154,362,456
\$ 200,000 - \$ 249,999	8,137	\$ 1,810,730,186	\$ 1,369,271,729	9,443	7,470	\$ 95,061,053
\$ 250,000 - \$ 499,999	11,392	\$ 3,826,215,009	\$ 2,826,479,290	13,286	10,657	\$ 203,612,641
\$ 500,000 - \$ 999,999	3,440	\$ 2,313,485,660	\$ 1,634,845,781	4,114	3,344	\$ 118,147,769
\$1,000,000 and Over	1,379	\$ 3,601,611,208	\$ 2,516,455,627	1,736	1,101	\$ 165,022,431
Total	744,249	\$ 51,219,734,334	\$ 40,420,099,535	852,610	386,198	\$ 2,180,515,235

**TABLE 9-D
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	15,262	\$ (100,223,270)	\$ 1,188,937	24,546	1,598	\$ (119,615)
\$ 1 - \$ 2,999	16,647	\$ 23,315,363	\$ 15,514,431	22,948	1,390	\$ (81,499)
\$ 3,000 - \$ 4,999	11,600	\$ 46,503,948	\$ 29,116,481	16,516	997	\$ (165,779)
\$ 5,000 - \$ 9,999	18,614	\$ 132,098,509	\$ 74,028,126	29,663	3,206	\$ (483,542)
\$ 10,000 - \$ 19,999	10,789	\$ 148,394,336	\$ 83,224,968	16,759	5,221	\$ (799,975)
\$ 20,000 - \$ 29,999	2,839	\$ 68,586,913	\$ 40,398,631	3,928	1,859	\$ (302,010)
\$ 30,000 - \$ 39,999	1,345	\$ 46,749,809	\$ 30,308,358	1,719	655	\$ (84,606)
\$ 40,000 - \$ 49,999	1,127	\$ 50,591,608	\$ 36,922,570	1,336	459	\$ (86,577)
\$ 50,000 - \$ 59,999	910	\$ 49,814,712	\$ 37,386,262	1,041	395	\$ (130,223)
\$ 60,000 - \$ 74,999	1,051	\$ 70,400,858	\$ 53,204,347	1,183	526	\$ (271,523)
\$ 75,000 - \$ 99,999	981	\$ 84,201,944	\$ 62,847,246	1,075	552	\$ (118,322)
\$ 100,000 - \$ 124,999	394	\$ 43,640,635	\$ 32,155,250	449	211	\$ (178,834)
\$ 125,000 - \$ 149,999	217	\$ 29,499,723	\$ 21,290,560	251	142	\$ (28,612)
\$ 150,000 - \$ 199,999	201	\$ 34,671,421	\$ 25,462,755	239	106	\$ (125,212)
\$ 200,000 - \$ 249,999	109	\$ 24,354,422	\$ 17,606,907	130	72	\$ (49,888)
\$ 250,000 - \$ 499,999	165	\$ 56,678,285	\$ 39,501,080	197	102	\$ (562,814)
\$ 500,000 - \$ 999,999	54	\$ 36,478,586	\$ 22,631,891	72	30	\$ (83,787)
\$1,000,000 and Over	33	\$ 123,744,608	\$ 90,373,638	45	10	\$ (1,291,157)
Total	82,338	\$ 969,502,410	\$ 713,162,438	122,097	17,531	\$ (4,963,975)

**TABLE 10-D
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	4,925	\$ 186,951,568	\$ 159,984,713	7,462	2,046	\$ 6,960,612
ADAMS	2,300	\$ 83,548,484	\$ 71,452,283	3,477	943	\$ 3,187,185
ALLAMAKEE	8,240	\$ 294,411,952	\$ 256,166,288	12,444	3,608	\$ 9,777,431
APPANOOSE	6,706	\$ 236,860,949	\$ 200,487,074	10,218	2,908	\$ 8,665,400
AUDUBON	3,456	\$ 137,611,366	\$ 123,677,201	5,340	1,334	\$ 4,412,798
BENTON	15,685	\$ 713,132,175	\$ 574,621,657	22,261	6,563	\$ 28,498,395
BLACK HAWK	75,040	\$ 3,586,912,185	\$ 2,821,670,799	107,416	30,603	\$ 140,281,306
BOONE	16,228	\$ 741,416,164	\$ 590,756,942	23,115	6,376	\$ 29,258,027
BREMER	14,973	\$ 707,042,979	\$ 567,452,506	21,720	6,242	\$ 28,571,125
BUCHANAN	12,369	\$ 539,144,685	\$ 448,355,505	17,669	5,876	\$ 20,406,954
BUENA VISTA	12,182	\$ 558,129,753	\$ 457,723,413	17,573	6,338	\$ 20,040,368
BUTLER	8,722	\$ 349,900,384	\$ 294,854,808	13,040	3,552	\$ 13,983,279
CALHOUN	5,584	\$ 219,397,807	\$ 185,883,402	8,491	2,334	\$ 8,961,688
CARROLL	13,152	\$ 602,719,483	\$ 494,728,588	18,926	5,594	\$ 23,193,410
CASS	7,824	\$ 319,663,191	\$ 265,827,500	11,832	3,139	\$ 11,953,003
CEDAR	11,543	\$ 507,734,683	\$ 420,524,666	16,660	4,566	\$ 20,721,261
CERRO GORDO	26,048	\$ 1,244,420,420	\$ 980,225,909	38,039	9,512	\$ 47,053,489
CHEROKEE	7,085	\$ 287,817,684	\$ 243,484,711	10,638	2,669	\$ 11,778,537
CHICKASAW	7,227	\$ 307,835,649	\$ 269,796,967	10,624	2,915	\$ 12,469,598
CLARKE	5,455	\$ 205,263,702	\$ 169,957,773	8,067	2,608	\$ 7,601,320
CLAY	10,186	\$ 446,318,601	\$ 359,512,621	14,996	4,048	\$ 16,806,713
CLAYTON	10,291	\$ 412,979,876	\$ 349,541,855	15,697	3,949	\$ 14,285,982

(Continued)

**TABLE 10-D
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	27,600	\$ 1,105,765,111	\$ 901,466,476	40,445	11,519	\$ 42,249,977
CRAWFORD	9,528	\$ 393,114,257	\$ 326,863,950	13,982	4,812	\$ 15,112,798
DALLAS	57,782	\$ 4,675,191,068	\$ 3,587,620,396	76,371	28,657	\$ 199,262,133
DAVIS	4,579	\$ 176,349,252	\$ 155,479,379	7,096	2,872	\$ 7,492,608
DECATUR	3,786	\$ 137,012,017	\$ 115,790,313	5,860	1,831	\$ 4,427,109
DELAWARE	10,821	\$ 435,185,687	\$ 371,286,876	15,550	4,507	\$ 17,336,958
DES MOINES	23,995	\$ 1,000,701,404	\$ 796,118,189	35,637	9,664	\$ 36,614,565
DICKINSON	11,662	\$ 597,473,976	\$ 472,943,450	17,920	3,819	\$ 23,039,695
DUBUQUE	61,662	\$ 3,065,831,732	\$ 2,416,304,364	86,859	24,566	\$ 117,298,780
EMMET	5,421	\$ 207,012,403	\$ 171,615,829	8,087	2,167	\$ 7,249,945
FAYETTE	10,996	\$ 406,571,819	\$ 353,143,812	16,585	4,376	\$ 16,127,615
FLOYD	9,106	\$ 373,742,161	\$ 318,096,611	13,502	4,003	\$ 15,447,861
FRANKLIN	5,597	\$ 244,952,944	\$ 203,034,952	8,496	2,425	\$ 9,972,183
FREMONT	3,917	\$ 189,580,459	\$ 158,336,943	5,919	1,607	\$ 7,067,424
GREENE	5,228	\$ 199,797,951	\$ 174,635,924	7,931	2,143	\$ 8,170,092
GRUNDY	7,515	\$ 378,573,727	\$ 306,900,651	10,867	3,098	\$ 15,807,968
GUTHRIE	6,424	\$ 310,204,024	\$ 244,929,191	9,732	2,498	\$ 12,147,766
HAMILTON	8,725	\$ 387,225,157	\$ 303,258,961	12,847	3,638	\$ 14,083,713
HANCOCK	6,429	\$ 264,422,633	\$ 225,275,719	9,529	2,496	\$ 10,826,329
HARDIN	10,117	\$ 378,540,369	\$ 337,466,740	15,075	4,085	\$ 15,871,420
HARRISON	8,524	\$ 377,766,725	\$ 310,379,187	12,412	3,781	\$ 10,917,159
HENRY	11,243	\$ 424,028,214	\$ 350,922,937	16,547	4,721	\$ 15,985,362

(Continued)

**TABLE 10-D
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	5,911	\$ 219,016,650	\$ 192,378,747	8,559	2,553	\$ 7,791,780
HUMBOLDT	5,630	\$ 259,911,664	\$ 213,009,283	8,290	2,525	\$ 10,594,568
IDA	4,248	\$ 211,125,189	\$ 175,852,131	6,241	1,775	\$ 8,249,918
IOWA	10,605	\$ 467,599,070	\$ 385,186,286	15,009	4,318	\$ 18,820,538
JACKSON	11,841	\$ 454,341,371	\$ 387,097,605	17,385	4,611	\$ 17,747,396
JASPER	21,726	\$ 952,087,379	\$ 761,722,233	31,237	8,975	\$ 37,118,245
JEFFERSON	8,704	\$ 350,523,923	\$ 293,363,031	13,571	3,078	\$ 14,117,709
JOHNSON	86,720	\$ 5,078,108,498	\$ 3,948,724,648	115,790	33,143	\$ 209,508,007
JONES	11,565	\$ 490,385,631	\$ 405,957,129	17,114	4,490	\$ 19,381,525
KEOKUK	5,702	\$ 203,448,689	\$ 178,497,743	8,661	2,531	\$ 8,100,293
KOSSUTH	9,144	\$ 413,764,454	\$ 342,188,683	13,730	3,489	\$ 15,899,112
LEE	18,464	\$ 755,001,289	\$ 607,905,695	27,831	7,750	\$ 27,742,952
LINN	138,696	\$ 7,359,883,582	\$ 5,711,834,743	193,028	57,529	\$ 293,303,698
LOUISA	6,469	\$ 259,455,609	\$ 215,738,328	9,323	2,754	\$ 10,059,084
LUCAS	4,919	\$ 181,397,261	\$ 153,399,866	7,322	2,239	\$ 7,043,513
LYON	7,107	\$ 315,170,751	\$ 270,589,331	10,145	3,732	\$ 12,431,316
MADISON	10,012	\$ 505,790,540	\$ 406,946,875	14,244	4,511	\$ 21,225,571
MAHASKA	12,207	\$ 525,670,034	\$ 420,779,461	17,606	5,563	\$ 20,138,329
MARION	19,798	\$ 973,285,218	\$ 766,562,316	28,497	8,701	\$ 37,673,952
MARSHALL	22,243	\$ 950,818,813	\$ 769,503,433	32,653	10,879	\$ 36,319,768
MILLS	8,270	\$ 442,404,792	\$ 356,567,128	12,127	3,779	\$ 11,604,008
MITCHELL	6,403	\$ 278,567,306	\$ 235,384,035	9,417	2,717	\$ 10,517,096

(Continued)

**TABLE 10-D
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	4,915	\$ 194,385,716	\$ 161,364,288	7,477	1,990	\$ 7,319,016
MONROE	4,217	\$ 175,260,973	\$ 148,524,233	6,328	1,879	\$ 7,343,891
MONTGOMERY	5,962	\$ 230,543,249	\$ 191,014,617	8,943	2,456	\$ 8,610,762
MUSCATINE	25,880	\$ 1,109,071,283	\$ 911,041,803	36,822	11,515	\$ 44,292,258
O'BRIEN	8,629	\$ 371,164,008	\$ 310,693,336	12,581	3,591	\$ 14,474,426
OSCEOLA	3,644	\$ 137,725,540	\$ 124,301,681	5,423	1,535	\$ 5,383,595
PAGE	8,007	\$ 326,467,788	\$ 268,438,013	12,184	3,301	\$ 12,348,435
PALO ALTO	5,374	\$ 203,970,536	\$ 177,233,736	7,935	2,195	\$ 8,104,460
PLYMOUTH	15,855	\$ 763,840,410	\$ 639,419,768	22,564	7,117	\$ 31,580,309
POCAHONTAS	4,029	\$ 156,329,645	\$ 133,064,992	6,189	1,607	\$ 6,080,296
POLK	301,081	\$ 18,033,547,981	\$ 13,973,603,461	406,750	134,432	\$ 736,900,673
POTTAWATTAMIE	53,042	\$ 2,405,469,403	\$ 1,883,511,269	76,423	23,528	\$ 59,430,766
POWESHIEK	10,773	\$ 496,311,648	\$ 403,258,159	15,929	4,036	\$ 18,481,974
RINGGOLD	2,557	\$ 106,620,830	\$ 99,234,037	4,021	1,122	\$ 3,499,031
SAC	6,118	\$ 255,497,556	\$ 215,944,683	9,233	2,331	\$ 10,600,449
SCOTT	103,995	\$ 5,705,050,275	\$ 4,460,112,499	147,502	45,129	\$ 224,611,422
SHELBY	7,296	\$ 323,655,848	\$ 270,388,035	10,736	2,905	\$ 12,041,029
SIOUX	20,213	\$ 1,009,902,220	\$ 846,743,060	28,366	10,939	\$ 38,965,646
STORY	51,016	\$ 2,647,860,710	\$ 2,059,546,885	68,970	17,630	\$ 105,891,920
TAMA	9,678	\$ 383,233,632	\$ 319,314,285	14,456	4,151	\$ 15,051,315
TAYLOR	3,276	\$ 109,196,412	\$ 99,447,301	5,115	1,436	\$ 4,394,590
UNION	6,836	\$ 246,101,236	\$ 207,804,783	10,338	3,030	\$ 9,204,020

(Continued)

**TABLE 10-D
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	3,927	\$ 139,442,076	\$ 117,931,418	6,076	1,899	\$ 5,257,160
WAPELLO	19,223	\$ 743,323,509	\$ 613,967,751	28,293	9,077	\$ 28,106,700
WARREN	32,041	\$ 1,745,034,769	\$ 1,366,519,535	44,381	14,327	\$ 71,337,942
WASHINGTON	13,445	\$ 560,824,173	\$ 478,595,840	19,577	6,099	\$ 22,154,026
WAYNE	3,405	\$ 111,257,655	\$ 102,976,359	5,268	1,947	\$ 4,467,793
WEBSTER	20,040	\$ 848,897,431	\$ 686,582,567	29,213	8,505	\$ 32,672,534
WINNEBAGO	6,474	\$ 253,163,137	\$ 210,895,681	9,593	2,541	\$ 9,426,659
WINNESHIEK	12,047	\$ 517,924,378	\$ 438,933,806	17,799	4,152	\$ 20,250,408
WOODBURY	59,987	\$ 2,601,586,149	\$ 2,090,811,717	84,354	29,636	\$ 88,359,494
WORTH	4,585	\$ 182,572,890	\$ 149,595,566	6,713	1,772	\$ 6,533,290
WRIGHT	7,116	\$ 282,494,048	\$ 237,824,708	10,887	3,382	\$ 10,981,870
Total	1,876,945	\$ 93,443,741,657	\$ 74,506,386,633	2,667,173	803,842	\$ 3,650,923,878

TABLE 11-D
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	14,714	\$ (991,831,665)	\$ 31,133,928	\$ 128,507,858	\$ 2,841,359	\$ (1,028,480)
\$1 - \$2,999	12,585	\$ 18,082,840	\$ 580,639	\$ 24,640,290	\$ 16,463,214	\$ (14,931)
\$3,000 - \$4,999	8,636	\$ 34,598,056	\$ 2,738,079	\$ 14,920,555	\$ 24,521,842	\$ (59,890)
\$5,000 - \$9,999	23,936	\$ 180,755,590	\$ 17,325,928	\$ 62,751,629	\$ 117,645,035	\$ 525,236
\$10,000 - \$19,999	68,259	\$ 1,046,363,398	\$ 98,764,446	\$ 330,550,822	\$ 661,880,453	\$ 11,220,515
\$20,000 - \$29,999	81,559	\$ 2,047,904,460	\$ 179,242,856	\$ 490,246,147	\$ 1,420,438,748	\$ 40,845,179
\$30,000 - \$39,999	98,123	\$ 3,449,233,885	\$ 276,626,276	\$ 593,712,032	\$ 2,604,991,150	\$ 96,897,493
\$40,000 - \$49,999	107,912	\$ 4,855,883,648	\$ 385,780,486	\$ 681,961,070	\$ 3,800,173,545	\$ 160,079,552
\$50,000 - \$59,999	100,020	\$ 5,488,557,415	\$ 467,584,657	\$ 679,617,182	\$ 4,341,433,153	\$ 196,656,787
\$60,000 - \$74,999	112,790	\$ 7,551,786,882	\$ 724,399,154	\$ 865,505,537	\$ 5,959,755,261	\$ 289,211,117
\$75,000 - \$99,999	103,246	\$ 8,870,272,787	\$ 983,174,741	\$ 950,334,099	\$ 6,923,263,832	\$ 365,862,372
\$100,000 - \$124,999	49,502	\$ 5,498,391,917	\$ 697,573,210	\$ 559,151,228	\$ 4,227,666,002	\$ 243,019,607
\$125,000 - \$149,999	26,270	\$ 3,580,272,856	\$ 497,795,103	\$ 350,849,168	\$ 2,722,537,735	\$ 166,650,465
\$150,000 - \$199,999	24,622	\$ 4,216,517,270	\$ 642,981,877	\$ 389,432,095	\$ 3,165,204,887	\$ 202,585,323
\$200,000 - \$249,999	11,307	\$ 2,518,018,479	\$ 426,226,266	\$ 217,091,150	\$ 1,866,956,470	\$ 125,131,810
\$250,000 - \$499,999	16,760	\$ 5,663,382,086	\$ 1,085,307,814	\$ 448,968,982	\$ 4,098,047,434	\$ 283,832,450
\$500,000 - \$999,999	5,343	\$ 3,603,907,842	\$ 825,240,516	\$ 253,429,003	\$ 2,500,171,258	\$ 174,562,793
\$1,000,000 and Over	2,566	\$ 7,614,435,462	\$ 1,710,528,158	\$ 456,352,964	\$ 5,341,767,394	\$ 309,178,887
Total	868,150	\$ 65,246,533,208	\$ 9,053,004,134	\$ 7,498,021,811	\$ 49,795,758,772	\$ 2,665,156,285

**TABLE 12-D
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	59,734	\$ (1,347,229,457)	\$ 10,651,673	\$ 181,347,424	\$ 441,521	\$ (1,429,763)
\$1 - \$2,999	53,240	\$ 80,640,378	\$ 1,012,044	\$ 75,779,696	\$ 7,322,768	\$ (1,258,558)
\$3,000 - \$4,999	41,042	\$ 164,864,099	\$ 419,039	\$ 97,894,122	\$ 67,196,623	\$ (1,325,294)
\$5,000 - \$9,999	107,850	\$ 806,981,256	\$ 14,660,795	\$ 280,519,278	\$ 513,357,482	\$ (4,342,119)
\$10,000 - \$19,999	182,008	\$ 2,683,998,678	\$ 103,415,680	\$ 506,415,594	\$ 2,074,813,161	\$ 15,792,700
\$20,000 - \$29,999	156,660	\$ 3,910,342,037	\$ 203,231,466	\$ 455,636,486	\$ 3,248,569,750	\$ 82,749,535
\$30,000 - \$39,999	141,246	\$ 4,916,962,973	\$ 291,370,367	\$ 409,839,070	\$ 4,210,245,263	\$ 154,514,771
\$40,000 - \$49,999	103,870	\$ 4,641,749,453	\$ 316,311,006	\$ 299,473,416	\$ 4,019,616,163	\$ 173,992,827
\$50,000 - \$59,999	65,010	\$ 3,545,778,817	\$ 276,719,116	\$ 188,855,669	\$ 3,074,911,384	\$ 144,497,626
\$60,000 - \$74,999	49,947	\$ 3,318,788,227	\$ 296,002,036	\$ 148,698,559	\$ 2,866,971,750	\$ 145,362,499
\$75,000 - \$99,999	29,258	\$ 2,484,779,123	\$ 258,769,376	\$ 90,363,650	\$ 2,126,773,295	\$ 116,765,761
\$100,000 - \$124,999	9,628	\$ 1,062,189,546	\$ 123,349,721	\$ 30,832,210	\$ 901,450,314	\$ 53,669,728
\$125,000 - \$149,999	3,801	\$ 515,394,925	\$ 65,865,089	\$ 12,082,109	\$ 433,387,896	\$ 27,391,391
\$150,000 - \$199,999	2,810	\$ 479,500,618	\$ 64,183,107	\$ 8,898,013	\$ 401,152,500	\$ 26,093,249
\$200,000 - \$249,999	1,134	\$ 251,454,140	\$ 34,833,728	\$ 3,462,959	\$ 209,707,125	\$ 14,179,328
\$250,000 - \$499,999	1,242	\$ 405,659,682	\$ 66,463,461	\$ 3,948,048	\$ 334,247,895	\$ 23,655,828
\$500,000 - \$999,999	243	\$ 160,073,376	\$ 30,599,983	\$ 774,135	\$ 129,780,323	\$ 9,314,917
\$1,000,000 and Over	72	\$ 115,280,578	\$ 24,468,965	\$ 246,464	\$ 90,682,648	\$ 6,143,167
Total	1,008,795	\$ 28,197,208,449	\$ 2,182,326,652	\$ 2,795,066,902	\$ 24,710,627,861	\$ 985,767,593

TABLE 13-D
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	74,448	\$ 16,668	\$ 10,407	\$ 1,451	\$ 175	\$ 110,566
\$1 - \$2,999	65,825	\$ 4,785	\$ 2,942	\$ 200	\$ 431	\$ 3,009
\$3,000 - \$4,999	49,678	\$ 5,808	\$ 3,974	\$ 264	\$ 268	\$ 30
\$5,000 - \$9,999	131,786	\$ 29,848	\$ 19,873	\$ 22,736	\$ 16,628	\$ 5,991
\$10,000 - \$19,999	250,267	\$ 266,444	\$ 69,820	\$ 730,525	\$ 476,287	\$ 86,041
\$20,000 - \$29,999	238,219	\$ 654,622	\$ 102,577	\$ 1,923,644	\$ 1,865,441	\$ 292,699
\$30,000 - \$39,999	239,369	\$ 1,327,868	\$ 169,703	\$ 2,857,937	\$ 4,712,245	\$ 571,663
\$40,000 - \$49,999	211,782	\$ 1,682,013	\$ 235,313	\$ 3,188,736	\$ 7,654,634	\$ 846,228
\$50,000 - \$59,999	165,030	\$ 1,685,161	\$ 214,407	\$ 3,236,203	\$ 8,230,406	\$ 966,059
\$60,000 - \$74,999	162,737	\$ 2,107,722	\$ 203,956	\$ 4,295,166	\$ 11,672,039	\$ 1,550,806
\$75,000 - \$99,999	132,504	\$ 2,234,837	\$ 141,067	\$ 5,992,665	\$ 14,595,217	\$ 2,602,035
\$100,000 - \$124,999	59,130	\$ 1,171,742	\$ 49,461	\$ 5,034,177	\$ 9,491,714	\$ 2,353,325
\$125,000 - \$149,999	30,071	\$ 695,809	\$ 20,082	\$ 3,506,786	\$ 6,083,944	\$ 1,977,990
\$150,000 - \$199,999	27,432	\$ 704,540	\$ 14,576	\$ 5,526,787	\$ 7,689,804	\$ 3,232,046
\$200,000 - \$249,999	12,441	\$ 361,177	\$ 4,867	\$ 3,354,650	\$ 4,641,820	\$ 2,779,544
\$250,000 - \$499,999	18,002	\$ 614,115	\$ 6,508	\$ 7,861,161	\$ 12,157,181	\$ 9,582,251
\$500,000 - \$999,999	5,586	\$ 224,827	\$ 1,542	\$ 3,878,000	\$ 10,893,407	\$ 11,632,978
\$1,000,000 and Over	2,638	\$ 90,415	\$ 300	\$ 16,376,249	\$ 30,028,817	\$ 83,583,442
Total	1,876,945	\$ 13,878,401	\$ 1,271,375	\$ 67,787,337	\$ 130,210,458	\$ 122,176,703

TABLE 13-D (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	74,448	\$ 501,703	\$ 75,669	\$ 25,118	\$ 883,791	\$ 1,605,067
\$1 - \$2,999	65,825	\$ 50,589	\$ 45,802	\$ 19,382	\$ 1,176,187	\$ 32,603
\$3,000 - \$4,999	49,678	\$ 35,293	\$ 53,642	\$ 17,751	\$ 1,271,741	\$ 54,971
\$5,000 - \$9,999	131,786	\$ 106,151	\$ 218,599	\$ 43,903	\$ 5,450,889	\$ 108,912
\$10,000 - \$19,999	250,267	\$ 274,273	\$ 905,025	\$ 127,474	\$ 19,299,485	\$ 167,646
\$20,000 - \$29,999	238,219	\$ 287,020	\$ 1,242,818	\$ 139,119	\$ 19,176,724	\$ 255,382
\$30,000 - \$39,999	239,369	\$ 238,859	\$ 1,177,835	\$ 128,684	\$ 10,411,346	\$ 217,344
\$40,000 - \$49,999	211,782	\$ 198,289	\$ 243,939	\$ 55,149	\$ 2,346,220	\$ 292,758
\$50,000 - \$59,999	165,030	\$ 134,341	\$ -	\$ -	\$ 165,890	\$ 328,924
\$60,000 - \$74,999	162,737	\$ 188,063	\$ -	\$ -	\$ -	\$ 650,925
\$75,000 - \$99,999	132,504	\$ 212,723	\$ -	\$ -	\$ -	\$ 533,529
\$100,000 - \$124,999	59,130	\$ 118,598	\$ -	\$ -	\$ -	\$ 529,642
\$125,000 - \$149,999	30,071	\$ 82,978	\$ -	\$ -	\$ -	\$ 332,093
\$150,000 - \$199,999	27,432	\$ 107,698	\$ -	\$ -	\$ -	\$ 830,460
\$200,000 - \$249,999	12,441	\$ 47,145	\$ -	\$ -	\$ -	\$ 430,186
\$250,000 - \$499,999	18,002	\$ 138,493	\$ -	\$ -	\$ -	\$ 1,726,376
\$500,000 - \$999,999	5,586	\$ 83,782	\$ -	\$ -	\$ -	\$ 1,541,487
\$1,000,000 and Over	2,638	\$ 160,298	\$ -	\$ -	\$ -	\$ 8,040,484
Total	1,876,945	\$ 2,966,296	\$ 3,963,329	\$ 556,580	\$ 60,182,273	\$ 17,678,789

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

2020 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	137,439	\$ (1,760,758,911)	\$ 342,844,533	\$ -	284,253	25,760	\$ (5,552,833)
\$1 - \$1,666	43,003	\$ 182,213,359	\$ 17,411,668	\$ 37,025,508	66,138	5,695	\$ (1,379,554)
\$1,666 - \$3,332	50,612	\$ 307,033,530	\$ 26,773,653	\$ 127,020,620	77,969	6,798	\$ (1,869,824)
\$3,332 - \$6,664	105,738	\$ 943,003,223	\$ 73,219,744	\$ 530,623,068	164,563	17,170	\$ (4,762,893)
\$6,664 - \$14,994	239,450	\$ 3,683,087,943	\$ 267,244,390	\$ 2,565,203,164	365,839	59,370	\$ 22,113,391
\$14,994 - \$24,990	262,829	\$ 6,757,155,098	\$ 472,688,725	\$ 5,254,006,927	374,109	91,590	\$ 139,442,966
\$24,990 - \$33,320	223,782	\$ 8,010,693,744	\$ 557,952,836	\$ 6,523,607,196	294,716	87,634	\$ 242,927,198
\$33,320 - \$49,980	376,077	\$ 18,710,131,743	\$ 1,460,411,727	\$ 15,445,119,781	472,111	179,729	\$ 684,643,074
\$49,980 - \$74,970	260,326	\$ 19,191,836,735	\$ 1,872,032,041	\$ 15,640,474,682	325,646	174,387	\$ 796,001,842
\$74,970 and Over	177,689	\$ 37,419,345,193	\$ 6,144,751,469	\$ 28,383,305,687	241,829	155,709	\$ 1,779,360,511
Total	1,876,945	\$ 93,443,741,657	\$11,235,330,786	\$ 74,506,386,633	2,667,173	803,842	\$ 3,650,923,878

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

2020 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	416	\$ (61,363,341)	\$ 2,611,831	\$ -	800	85	\$ 702,905
\$1 - \$1,666	73	\$ 272,721	\$ 7,502	\$ 64,983	125	1	\$ 10,451
\$1,666 - \$3,332	127	\$ 654,731	\$ (156,104)	\$ 324,306	192	7	\$ 14,549
\$3,332 - \$6,664	28,930	\$ 270,218,943	\$ 27,512,804	\$ 163,289,412	35,229	110	\$ 739,700
\$6,664 - \$14,994	178,759	\$ 2,799,971,257	\$ 248,691,260	\$ 1,947,722,356	242,267	11,048	\$ 36,834,646
\$14,994 - \$24,990	236,266	\$ 6,124,024,913	\$ 463,924,648	\$ 4,761,934,667	319,944	52,195	\$ 145,172,463
\$24,990 - \$33,320	220,739	\$ 7,900,745,006	\$ 552,378,364	\$ 6,436,989,119	289,607	84,647	\$ 243,309,647
\$33,320 - \$49,980	372,347	\$ 18,510,824,392	\$ 1,442,499,148	\$ 15,290,886,982	467,036	178,271	\$ 685,046,378
\$49,980 - \$74,970	257,209	\$ 18,939,008,507	\$ 1,845,055,723	\$ 15,452,339,224	321,410	172,905	\$ 796,388,180
\$74,970 and Over	174,999	\$ 36,323,512,965	\$ 5,997,725,112	\$ 27,539,057,591	237,210	153,991	\$ 1,785,448,324
Total	1,469,865	\$ 90,807,870,094	\$10,580,250,288	\$ 71,592,608,640	1,913,820	653,260	\$ 3,693,667,243

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

2020 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
No Taxable Income	137,023	\$ (1,699,395,570)	\$ 340,232,702	\$ -	283,453	25,675	\$ (6,255,738)
\$1 - \$1,666	42,930	\$ 181,940,638	\$ 17,404,166	\$ 36,960,525	66,013	5,694	\$ (1,390,005)
\$1,666 - \$3,332	50,485	\$ 306,378,799	\$ 26,929,757	\$ 126,696,314	77,777	6,791	\$ (1,884,373)
\$3,332 - \$6,664	76,808	\$ 672,784,280	\$ 45,706,940	\$ 367,333,656	129,334	17,060	\$ (5,502,593)
\$6,664 - \$14,994	60,691	\$ 883,116,686	\$ 18,553,130	\$ 617,480,808	123,572	48,322	\$ (14,721,255)
\$14,994 - \$24,990	26,563	\$ 633,130,185	\$ 8,764,077	\$ 492,072,260	54,165	39,395	\$ (5,729,497)
\$24,990 - \$33,320	3,043	\$ 109,948,738	\$ 5,574,472	\$ 86,618,077	5,109	2,987	\$ (382,449)
\$33,320 - \$49,980	3,730	\$ 199,307,351	\$ 17,912,579	\$ 154,232,799	5,075	1,458	\$ (403,304)
\$49,980 - \$74,970	3,117	\$ 252,828,228	\$ 26,976,318	\$ 188,135,458	4,236	1,482	\$ (386,338)
\$74,970 and Over	2,690	\$ 1,095,832,228	\$ 147,026,357	\$ 844,248,096	4,619	1,718	\$ (6,087,813)
Total	407,080	\$ 2,635,871,563	\$ 655,080,498	\$ 2,913,777,993	753,353	150,582	\$ (42,743,365)