

**INDIVIDUAL INCOME TAX ABATEMENT  
FIRST CALENDAR QUARTER 2023**

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, 2023). 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 the first calendar quarter of 2023.

INDIVIDUAL INCOME TAX ABATEMENTS  
JANUARY 1, 2023 THROUGH MARCH 31, 2023

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amount
1,085	\$4,922,245.10	\$388,677.39	\$836,835.98	\$6,147,758.47