

IOWA Department of REVENUE

2010 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

2010 RETURNS FILED IN 2011

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INTRODUCTION

For tax year 2010 a total of \$2.7 billion in Iowa tax liability was reported by 1.9 million taxpayers on returns filed during 2011. The reported tax was based on \$108.7 billion in Iowa net income and \$82.5 billion in net taxable income. This report provides a summary of data obtained from 2010 tax returns as well as a review of the relevant features of the Iowa tax law.

The report is organized in two major sections:

- A summary of information reported on 2010 returns including a description of Iowa's individual income tax structure and an analysis of filing patterns.
- An appendix of statistical tables.
 - The first section contains detailed information on all taxpayers who filed returns for tax year 2010.
 - The second section provides similar tax information on Iowa residents only.

When comparing this data to prior years, caution needs to be exercised because tax law changes can influence such comparisons. For example, the 2007 tax year had several significant changes. These include the beginning of the phase-out of taxable Social Security benefits, raising the filing thresholds for taxpayers age 65 and older, increasing the Earned Income Tax Credit and making it refundable, and the addition of several new credits.

Notice: The Iowa Individual Income Tax Annual Statistical Report is only available in electronic form.

OVERVIEW OF RELEVANT FEATURES OF TAX LAW - TAX YEAR 2010

The key features of the 2010 Iowa individual income tax structure are similar to those in the federal income tax structure and in other states with progressive tax rates. This section of the report highlights individual income tax law changes for 2010, fundamental features of the Iowa tax structure, and related tax features, such as additional taxes, credits, and check-off programs. Chart 2 provides additional information on the descriptions and impacts of these features. Supplemental information from the IA 148 Tax Credits Schedule can be obtained on the Department's website: www.iowa.gov/tax/taxlaw/creditstudy.html.

Tax Year 2010 Law Changes

Important Iowa tax law changes applicable to tax year 2010 include:

- The income tax brackets in the rate schedule were indexed upward by 1.5 percent. The indexation adjustment is made each year to prevent taxpayers from incurring increased tax liabilities due to inflation.
- The standard deduction for single filers and married couples filing separately was \$1,810; up from \$1,780 in tax year 2009. For all other filing statuses the standard deduction was \$4,460; up from \$4,390 the prior year.
- Beginning in 2007, Iowa began to phase-out the tax on Social Security benefits. Each year taxpayers compute their taxable benefits (based on pre-1993 federal law) and reduce the calculation by a certain percentage. For tax year 2010, the exclusion percentage increased to 55% from 43%. The exclusion percentage will increase each year until the tax on Social Security benefits is completely phased out in tax year 2014.
- Iowa did not couple with the 50% bonus depreciation Internal Revenue Code change for tax year 2010.
- Iowa did couple with the following federal provisions for 2010:
 - The adjustment to income for educator expenses.
 - The adjustment to income for postsecondary tuition and fees.
 - The election to deduct state sales and use taxes paid in lieu of the itemized deduction for state income tax. For Iowa purposes, the itemized deduction for sales/use taxes paid is allowed only if the taxpayer claimed the itemized deduction for sales/use taxes on the federal return. If a taxpayer claims the standard deduction on the federal return, but itemizes on the Iowa return, the sales/use tax deduction option is not allowed.
 - The Earned Income Tax Credit provisions for the marriage bonus and the higher credits for three or more children.
 - Tax free treatment of IRA distributions donated to certain charities for individuals 70 ½ and older.
 - The increase in the Section 179 expense deduction.
 - Iowa adopted the federal amount of expensing allowed for start-up expenditures for new businesses.

Iowa coupled with these provisions on April 12, 2011 with the enactment of Senate File 512. Since many taxpayers had already filed returns for tax year 2010, taxpayers had the option of filing an amended return or making appropriate adjustments on their 2011 return regarding educator expenses, the tuition and fees deduction and Section 179 expensing.

- Operation New Dawn was added to the list of operations for the income tax exemption for active duty military pay.
- Prior to 2010, a married individual who did not qualify for the pension exclusion could claim a pension exclusion if the other spouse was eligible. Beginning in 2010, only the pension income of an eligible spouse (i.e. age 55 or older, disabled, etc.) can qualify for the exclusion.
- In computing federal adjusted gross income, taxpayers were required to reduce their deduction for health insurance premiums by any Small Business Health Insurance Claims Credit. Since the federal government did not allow this expense in the computation of adjusted gross income, Iowa did not allow this amount to be claimed as an Iowa adjustment to income.
- In 2010, the Endow Iowa Tax Credit percentage was increased from 20% to 25% of endowment gifts to a qualifying community foundation. However, the contribution could no longer be claimed as an itemized deduction on the Iowa return. The base amount of credits available in a given year increased from \$2.0 million to \$2.7 million.
- Beginning with tax year 2010, the Economic Development Revolving Fund Tax Credit was repealed.
- The alternative incremental method to compute the Iowa Research Activities Credit was repealed and replaced with the alternative simplified method, which is similar to the method allowed for computing the federal research credit.

Filing Requirements

For 2010, 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 also required to file an Iowa return. Single taxpayers claimed as a dependent on another person's return with Iowa net income of \$5,000 or more, were required to file a 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 minimum tax, and military personnel who claimed Iowa as their legal residence were also required to file an Iowa return.

Single taxpayers age 65 or older with income of \$24,000 or more and married taxpayers with at least one spouse age 65 or older with income of \$32,000 or more were required to file an Iowa return.

Filing Status

A taxpayer's filing status was often the same filing status as on the federal return. However, married taxpayers had the option of filing either jointly or separately on the Iowa return, no matter how they filed on the federal return. In many cases, married separate filing allowed taxpayers to be taxed as separate individuals at lower tax rates than on their combined income. Married couples are encouraged to compute their taxes both on their separate incomes and on their combined income to see which situation is most beneficial.

Iowa allows the following filing statuses:

- Single – For unmarried, divorced or legally separated taxpayers as of December 31, 2010.
- Married Filing Joint Return – For married couples as of December 31, 2010 who want to report income, deductions and credits together in one column.
- Married Filing Separately on Combined Return – For married couples as of December 31, 2010 who want to report income, deductions and credits separately in two columns (one column for each spouse). Taxpayers may have to prorate certain items between spouses, such as federal refunds or itemized deductions, etc.
- Married Filing Separate Returns – For legally 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 Appendix, the Single tables include the single, head of household and qualifying widow(er) filing statuses. The Married Separate tables include the married filing separately on combined returns and the married filing separate returns filing statuses. The Married Joint tables include the married joint filing status.

Net Income

Iowa net income (also referred to as adjusted gross income, or AGI, in this report) started with most sources and amounts of income that were reported on the 2010 federal return with certain differences (section 422.7 Iowa Code, 2011). These differences include the subtraction of interest and dividends from federal securities and the addition of interest and dividends from certain state, municipal, and foreign securities. State refunds were not included in Iowa net income. Additionally, Iowa excluded from income certain railroad retirement benefits and had differences in the computation of Social Security benefits to be included for State tax purposes.

Iowa allows certain adjustments to gross income in computing Iowa net income. Some of these adjustments were the same as those allowed for federal purposes such as moving expenses, one half of self employment tax, and payments of student loan interest. However, Iowa offered a number of adjustments to income that are not allowed as federal adjustments including a partial pension/retirement income exclusion, a deduction for certain types of capital gains transactions, and a 100% health and dental insurance deduction.

Net Taxable Income

To determine net taxable income, the following deductions from net income were allowed for 2010:

1. Iowa is one of three states that allowed the deduction of federal income taxes paid during the year less federal income tax refunds received during the year. However, refunds resulting from the Earned Income Tax Credit, Additional Child Tax Credit, First-time Homebuyer Credit, Refundable Education Credit and Making Work Pay or Government Retiree Credits were not included.
2. The larger of the following amounts:
 - a. A standard deduction of \$1,810 for single filers and for each married individual filing separately. A standard deduction of \$4,460 for taxpayers who were married filing a joint return, unmarried heads of households, or qualifying widow(er)s with a dependent child.
 - b. An itemized deduction equal to the amount determined for federal income tax purposes less any amounts deducted for Iowa income tax payments. In addition, other expenses such as adoption expenses or expenses incurred for in-home care of a disabled relative were allowed as an Iowa itemized deduction.

Tax on Net Taxable Income

Net taxable income reported on 2010 Iowa returns was subject to the following rates and tax brackets:

<u>Rate</u>		<u>Taxable Income</u>		<u>Rate</u>		<u>Taxable Income</u>			
0.36%	over	\$ 0	but not over	\$ 1,428	6.48%	over	\$ 21,420	but not over	\$ 28,560
0.72%	over	\$ 1,428	but not over	\$ 2,856	6.80%	over	\$ 28,560	but not over	\$ 42,840
2.43%	over	\$ 2,856	but not over	\$ 5,712	7.92%	over	\$ 42,840	but not over	\$ 64,260
4.50%	over	\$ 5,712	but not over	\$ 12,852	8.98%	over	\$ 64,260		
6.12%	over	\$ 12,852	but not over	\$ 21,420					

Note: Taxpayers other than single filers have the option of subtracting \$13,500 (\$32,000 if age 65 or older) from their household Iowa net income (plus any pension exclusion and Social Security exclusion) and multiplying the difference by a flat rate of 8.98% 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.

Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 2010:

1. A forty dollar credit was allowed for each individual filing a return. In addition, taxpayers who qualified and filed as a head of household were allowed an additional credit of forty dollars. Finally, an additional twenty dollar credit was allowed for individuals who at the end of the tax year were 65 years of age or over or blind.
2. A forty dollar credit was allowed for each dependent claimed on the federal tax return.

Nonresident and Part-Year Resident Credits

Individuals with Iowa-source income who were not full-year residents of Iowa were required to report their income, adjustments, and deductions from all sources. After computing tax on net taxable income from all sources, nonresidents and part-year residents were allowed a credit to reflect the ratio of non-Iowa income to total income.

Out-of-State Tax Credit

Iowa residents and part-year residents could receive a refundable tax credit for income that was taxed by Iowa as well as another state or foreign country. The credit reflected the Iowa tax calculated on this income. The credit was claimed on Schedule IA 130; separate schedules were required for each state or country that imposed tax. However, on each schedule, the Iowa credit could not exceed the tax that was imposed by the other state or country.

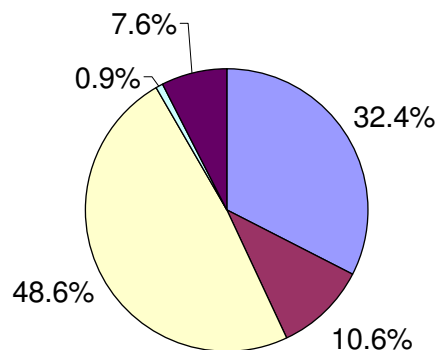
Additional Features of the Iowa Tax Structure (Additional Taxes, Tax Credits, and Check-offs)

Several features exist in Iowa tax law that are designed to impose additional taxes on lump sum distributions, tax preference items, or fund school districts or EMS services (the latter two items are subject to voter approval). Other features exist to encourage certain activities through nonrefundable credits or refundable credits. Another set of features allows taxpayers to make contributions to certain programs through check-offs. More information on these additional taxes, credits, and check-off programs may be found on in Chart 2 on pages 8 through 12 of this report.

REVIEW OF 2010 TAX YEAR

Filing Status – The Iowa tax structure allows for six filing status options. The share of returns filed (Chart 1A) and the share of tax paid by filing status (Chart 1B) are presented below (the Head of Household and Qualifying Widow(er) figures are combined in this presentation). Taxpayers filing married separate on a combined return are counted as two returns in this report.

Chart 1A - Number of Returns by Filing Status



■ Single

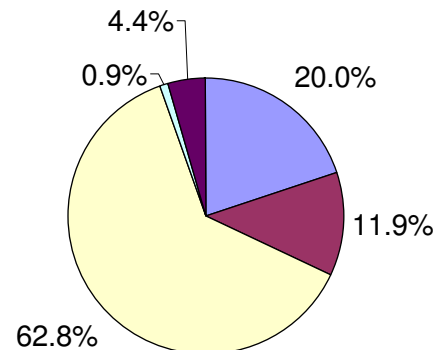
■ Married Joint

■ Married separate on combined returns

■ Married separate on separate returns

■ Head of household and Qualifying Widow(er)

Chart 1B - Tax Paid by Filing Status



Standard/Itemized Deductions - Approximately 48 percent of taxpayers utilized the Iowa standard deduction while remaining filers itemized.

Federal Tax Deduction - For the 2010 tax year, a total of \$12.0 billion in net federal taxes were deducted from net income.

Additional Taxes – Approximately 150 individuals paid the special tax on lump sum distributions of pensions, which totaled \$104,300 (see Chart 2). The Iowa minimum tax is imposed, for the most part, on the same tax preference items and adjustments on which the federal minimum tax is imposed, and is equal to the excess of the minimum tax calculation over the amount owed under the progressive rates or the alternate tax (less nonrefundable credits). The Iowa minimum tax was reported by 19,500 taxpayers and amounted to \$6.8 million. School district surtax collections increased in 2010, with 294 districts out of 359 school districts receiving approximately \$96.9 million in revenue from this state-collected revenue source. In 2009, 295 districts imposed the surtax and received approximately \$92.1 million. One county (Appanoose) imposes a local surtax to fund emergency medical services. Appanoose County received approximately \$65,500 from this surtax, up from \$63,200 received in 2009.

Tax Credits - Chart 2 documents the utilization of the tax credits allowed on the 2010 return. Excluding the exemption credits, the nonresident/part-year resident credits, and the out-of-state tax credit, approximately \$150.0 million in credits were claimed on 2010 returns, compared with approximately \$140.6 million in 2009.

Check-offs – A total of 88,400 contributions amounted to approximately \$407,900 for the five check-off line items provided on the 2010 tax return. (See Chart 2). In 2009, there were 93,600 contributions that amounted to approximately \$396,200.

CHART 2 - ADDITIONAL TAXES, CREDITS, AND CHECK-OFF PROGRAMS FOR 2010

	<u>FIRST EFFECTIVE TAX YEAR</u>	<u>CHARACTERISTICS</u>	<u>IMPACT IN 2010</u>
A. <u>ADDITIONAL TAXES</u>			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distributions of pensions.	150 Taxpayers \$104,331
Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that minimum tax exceeds regular tax.	19,500 Taxpayers \$6.8 Million
School District Surtax	1976	Up to 20% of State income tax in authorizing districts.	805,100 Taxpayers in 294 School Districts \$96.9 Million
Emergency Medical Services Surtax	1992	Up to 1% of State income tax in authorizing counties.	5,400 Taxpayers in 1 County (Appanoose) \$65,500
B. <u>CREDITS THAT ARE NONREFUNDABLE</u>			
Iowa New Jobs Tax Credit	1985	6% of wages paid to new employees by qualifying employer.	Not separately identified (See Note #1 pg. 12)
Tuition and Textbook Tax Credit	1987	25% of the first \$1,000 of qualifying expenses per dependent. Maximum credit of \$250 for each dependent.	194,000 Taxpayers \$15.2 Million
Minimum Tax Credit	1989	Credit equal to prior year minimum tax paid. Credit is taken against regular tax to the extent that the regular tax exceeds any minimum tax.	Not separately identified (See Note #1 pg. 12)
S Corporation Tax Credit	1997	Credit available to resident shareholders of S corporations. Credit is structured such that the S corporation is taxed on the greater of income attributable to Iowa under the single sales factor or the actual distributions by the S corporation less federal income tax.	Not separately identified (See Note #1 pg. 12)
Franchise Tax Credit	1997	Credit available to shareholders in a financial institution which files an Iowa Franchise tax return as an S corporation. Iowa does not recognize the S corporation election for franchise tax purposes, thus the credit is allowed to avoid double taxation of income.	Not separately identified (See Note #1 pg. 12)

FIRST EFFECTIVE TAX YEAR	CHARACTERISTICS	IMPACT IN 2010
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Investment Tax Credit	1997	Credit for approved eligible business for up to 10% of investment in real property. Relevant to the New Jobs and Income, High Quality Jobs, Enterprise Zone, and New Capital Investment economic development programs.	Not separately identified (See Note #1 pg. 12)
Housing Investment Tax Credit	1998	Credit to eligible housing business of up to 10% of investment relating to building or rehabilitating dwellings in designated areas.	Not separately identified (See Note #1 pg. 12)
Endow Iowa Tax Credit	2003	25% of endowment gifts to a qualifying community foundation. Maximum credit of \$100,000 per taxpayer. Total credits may not exceed \$2.7 million in a given year, plus a percentage of the tax imposed on the adjusted gross receipts from gambling games, as computed under Iowa Code Section 99F.11 (3).	Not separately identified (See Note #1 pg. 12)
Venture Capital Tax Credits	2005	Credit for investments made three years prior in a qualifying business, community based seed capital fund, or certified venture capital fund. In addition, there is a contingent Venture Capital Tax Credit for investments made to the Iowa Fund of Funds.	Not separately identified (See Note #1 pg. 12)
School Tuition Organization Tax Credit	2006	65% of the contribution to a School Tuition Organization. Total credits may not exceed \$7.5 million per year.	Not separately identified (See Note #1 pg. 12)
Wind Energy Production Tax Credit	2006	Credit of one cent per kilowatt-hour sold or consumed on-site by approved electrical production facilities that produce electricity from wind.	Not separately identified (See Note #1 pg. 12)
Renewable Energy Credit	2006	Credit is available for a producer or purchaser of energy from an approved renewable energy facility. The credit is equal to 1.5 cents per kilowatt hour of electricity, or \$1.44 per 1,000 standard cubic feet of hydrogen fuel, or \$4.50 per million BTU's of heat, refuse-derived fuel, methane or other biogas.	Not separately identified (See Note #1 pg. 12)

FIRST EFFECTIVE TAX YEAR		CHARACTERISTICS	IMPACT IN 2010
Film Expenditure Tax Credit	2007	25% of a taxpayer's qualified expenditures in a film, television or video project. Projects must be registered with the Iowa Economic Development Authority and have at least \$100,000 of expenditures in Iowa.	Not separately identified (see Note #1 pg. 12)
Film Investment Tax Credit	2007	25% of a taxpayer's qualified investment in a film, television or video project. Projects must be registered with the Iowa Economic Development Authority and have at least \$100,000 of expenditures in Iowa.	Not separately identified (See Note #1 pg. 12)
Agricultural Assets Transfer Tax Credit	2007	Credit is available for agricultural asset transfers from a taxpayer to a beginning farmer. Credit is equal to 5% of the amount paid to a taxpayer under a lease agreement or 15% of the amount paid to the taxpayer under an agreement that is exclusively for sales of crops or animals.	Not separately identified (See Note #1 pg. 12)
Charitable Conservation Contribution Credit	2008	50% of the fair market value of a qualified real property interest in Iowa that is conveyed as an unconditional charitable donation in perpetuity by a taxpayer to a qualified organization exclusively for conservation purposes. The credit may not exceed \$100,000 per taxpayer.	Not separately identified (See Note #1 pg. 12)
Redevelopment Tax Credit	2009	Credit relating to redevelopment of "Brownfield" and "Grayfield" property. Credit percentage based on type of property and whether or not a "green development" standard was met. The total amount of credit available to the program is \$1 million and the maximum credit for one project is \$100,000.	Not separately identified (See Note #1 pg. 12)
C. CREDITS THAT ARE REFUNDABLE			
Motor Vehicle Fuel Tax Credit	1973	Credit for motor vehicle fuel tax paid on fuel used for exempt purposes.	26,300 Taxpayers \$3.1 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.	33,000 Taxpayers \$7.8 Million

FIRST EFFECTIVE TAX YEAR		CHARACTERISTICS	IMPACT IN 2010
Research Activities Tax Credit	1985	6.5% of qualifying research expenditures, or alternative simplified credit calculation. Supplemental credits were available for approved businesses under economic development programs.	Not separately identified (See Note #2 pg. 12)
Earned Income Tax Credit	1990	7.0% of federal Earned Income Tax Credit, with eligibility based on income, filing status and number of dependents.	223,400 Taxpayers \$27.5 Million
Claim of Right Tax Credit	1996	Credit for taxes paid on income repaid in 2010, but reported on a prior year tax return.	Not separately identified (See Note #2 pg. 12)
Historic Preservation and Cultural and Entertainment District Tax Credit	2000	25% of qualifying rehabilitation costs for eligible property.	Not separately identified (See Note #2 pg. 12)
Refundable Investment Tax Credit	2002	Credit for approved eligible business involved in value added agricultural or biotechnology projects for qualifying new investment. Relevant to the New Jobs and Income, High Quality Jobs, Enterprise Zone, and New Capital Investment economic development programs.	Not separately identified (See Note #2 pg. 12)
Early Childhood Development Tax Credit	2006	25% of qualified early childhood development expenses for dependents age three to five for households with income less than \$45,000. The credit may not be taken if the Child and Dependent Care Tax Credit is claimed.	4,300 Taxpayers \$0.6 Million
E85 Gasoline Promotion Tax Credit	2006	20 cents per gallon of E85 sold by retail dealers of gasoline.	Not separately identified (See Note #2 pg. 12)
Biodiesel Blended Fuel Tax Credit	2006	Three cents per gallon of blended biodiesel gasoline sold by retailers whose biodiesel fuel sales are over 50 percent of their total diesel fuel sales for a given retail location.	Not separately identified (See Note #2 pg. 12)
Wage-Benefit Tax Credit	2006	10% of the wages and benefits to non-retail, non-service businesses which create new jobs in Iowa and the annual wage is 160% of the average county wage. 5% credit of the wages and benefits paid if the annual wage is between 130% and 160% of the average county wage.	Not separately identified (See Note #2 pg. 12)

FIRST EFFECTIVE TAX YEAR**CHARACTERISTICS****IMPACT IN 2010**

Ethanol Promotion Tax Credit	2009	Credit for retail gasoline dealers of ethanol blended gasoline. The amount of the credit is based on the amount of pure ethanol and pure biodiesel gallons sold as well as the total number of gasoline gallons sold. Credits are computed separately for each retail site and may be claimed even if a retailer claims an E85 Gasoline Promotion Tax Credit for the same gallons sold.	Not separately identified (See Note #2 pg. 12)
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D. CHECK-OFF PROGRAMS

Election Campaign Check-off	1972	Taxpayer may designate \$1.50 of State income tax (\$3.00 if joint) to a qualified party of choice or equally to qualifying parties	65,300 returns \$97,916
Fish and Wildlife Check-off	1982	Taxpayers may contribute \$1 or more of their own money to the Fish/Wildlife Protection Fund	7,800 returns \$127,300
State Fair Check-off	1993	Taxpayers may contribute \$1 or more of their own money to the State Fairgrounds Fairgrounds Renovation Fund.	5,200 returns \$63,500
Combined Iowa Volunteer Firefighters Check-off and Veterans Trust Contribution Check-off	2004 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.	4,800 returns \$58,000
Child Abuse Prevention Check-off	2008	Taxpayers may contribute \$1 or more of their own money to the Child Abuse Prevention Fund.	5,300 returns \$61,200

NOTES:

1. This credit is included among all other nonrefundable credits on line 53 of the 2010 Iowa 1040 tax form. Because the income tax statistical database only includes aggregate information from line 53, separate values for this credit cannot be determined. For 2010, total other nonrefundable credits were claimed by 19,800 taxpayers and amounted to \$81.3 million. Additional information will be published in the Annual Tax Credits Claims Report, based on analysis of the IA 148 Tax Credits Schedule.
2. This credit is included among all other refundable credits on line 66 of the 2010 Iowa 1040 tax form. Because the income tax statistical database only includes aggregate information from line 66, separate values for this credit cannot be determined. For 2010, total other refundable credits were claimed by 2,000 taxpayers and amounted to \$14.5 million. Additional information will be published in the Annual Tax Credits Claims Report, based on analysis of the IA 148 Tax Credits Schedule.

INCIDENCE BY ADJUSTED GROSS INCOME — TAX YEAR 2010

A traditional measurement of a state's income tax structure is the incidence of the tax on residents in that state. The incidence is defined as the percentage that net tax liability represents of net income (also referred to as adjusted gross income or AGI).

Chart 3 presents the incidence calculations for all taxpayers as well as resident taxpayers only. The incidence computations based on all taxpayers are presented primarily for consistency purposes with certain data presented in this report, as the inclusion of nonresident and part-year taxpayers does not accurately reflect the incidence of the Iowa income tax on Iowans. In computing their tax, nonresidents report income from **all sources** in AGI, no matter where the income was earned. However, the tax paid represents the tax on **Iowa source** income only, since the nonresident/part-year resident credit eliminates that portion of the tax that is attributable to non-Iowa source income. The impact of including data from nonresident and part-year resident taxpayers overstates AGI (the denominator) relative to tax (the numerator) and therefore produces numbers that can be significantly less. While this distortion affects the incidence at nearly all income levels, the most significant abnormalities occur at the middle and upper income levels.

The numbers based on resident taxpayer data represent a more accurate measure of the Iowa tax incidence and the progressivity of the Iowa income tax. This is because resident taxpayers do not include a significant amount of non-Iowa source income, which is the source of distortion in the incidence statistics for all taxpayers.

**Chart 3 - Tax Incidence by Adjusted Gross Income
All Taxpayers vs. Iowa Resident Taxpayers**

Adjusted Gross Income Class	All Taxpayers			Iowa Resident Taxpayers Only		
	AGI (\$ millions)	Tax Paid (\$ millions)	Incidence	AGI (\$ millions)	Tax Paid (\$ millions)	Incidence
(No AGI)	\$0.0	\$0.4		\$0.0	\$0.3	
\$1 - \$4,999	\$418.1	\$0.2	0.05%	\$390.8	\$0.2	0.05%
\$5,000 - \$9,999	\$1,342.1	\$4.7	0.35%	\$1,253.3	\$4.5	0.36%
\$10,000 - \$19,999	\$5,064.6	\$75.6	1.49%	\$4,717.8	\$73.3	1.55%
\$20,000 - \$29,999	\$8,048.3	\$212.9	2.65%	\$7,488.4	\$206.7	2.76%
\$30,000 - \$39,999	\$9,559.4	\$314.7	3.29%	\$8,898.2	\$306.2	3.44%
\$40,000 - \$49,999	\$8,873.1	\$319.2	3.60%	\$8,194.5	\$310.3	3.79%
\$50,000 - \$59,999	\$7,153.1	\$268.3	3.75%	\$6,537.5	\$260.7	3.99%
\$60,000 - \$74,999	\$7,413.6	\$286.6	3.87%	\$6,628.6	\$277.9	4.19%
\$75,000 - \$99,999	\$7,048.9	\$278.1	3.95%	\$6,043.2	\$267.6	4.43%
\$100,000 and over	\$53,781.0	\$932.6	1.73%	\$17,489.1	\$850.0	4.86%
Total	\$108,702.2	\$2,693.3	2.48%	\$67,641.4	\$2,557.7	3.78%

HISTORICAL TRENDS IN FILINGS, INCOME, AND TAX PAID

Chart 4 provides seven years of historical data for the number of taxpayers, adjusted gross income, net taxable income, and tax paid. The historical data shows that over the last seven years, increases or decreases in the number of taxpayers have been modest. In general, increases (or decreases) in income as a result of economic changes have led to increases (or decreases) in net taxable income as well as the amount of tax paid. In tax year 2010, adjusted gross income and net taxable income increased by 13.6% and 15.9% respectively, with a smaller increase in tax paid (5.3%). Additional data outside of this report suggests that larger percentage increases occurred among nonresidents as AGI grew by 32.9%, net taxable income grew by 43.2% and tax paid grew by 12.9%. The increases were more modest among resident taxpayers as adjusted gross income increased by 4.5%, net taxable income increased by 3.9% and computed tax increased by 4.9%.

Iowa tax law changes can also affect growth in income and in tax paid over time. In addition, federal tax law changes have an effect on State tax liabilities. This occurs because taxpayers are allowed to deduct their net federal income tax payments on their Iowa returns.

Chart 4 - Historical Iowa Individual Income Tax Statistics

<u>Tax Year</u>	<u>Number of Taxpayers ¹</u>	<u>Adjusted Gross Income</u>	<u>Net Taxable Income ²</u>	<u>Tax Paid ²</u>
2004	1,835,741	\$72,909,438,538	\$55,213,159,922	\$2,134,648,582
2005	1,864,673	\$90,501,231,692	\$68,088,946,006	\$2,271,758,833
2006	1,901,615	\$106,733,354,743	\$78,565,951,142	\$2,456,750,029
2007	1,972,275	\$119,342,701,358	\$88,902,026,890	\$2,680,264,599
2008	1,967,388	\$105,188,576,061	\$75,436,172,050	\$2,634,524,681
2009	1,929,464	\$95,657,155,487	\$71,170,498,003	\$2,558,124,627
2010	1,949,314	\$108,702,155,991	\$82,514,815,717	\$2,693,295,855

Annual Percent Change

<u>Tax Year</u>	<u>Number of Taxpayers</u>	<u>Adjusted Gross Income</u>	<u>Net Taxable Income</u>	<u>Tax Paid</u>
2004-05	1.58%	24.13%	23.32%	6.42%
2005-06	1.98%	17.94%	15.39%	8.14%
2006-07	3.72%	11.81%	13.16%	9.10%
2007-08	-0.25%	-11.86%	-15.15%	-1.71%
2008-09	-1.93%	-9.06%	-5.65%	-2.90%
2009-10	1.03%	13.64%	15.94%	5.28%

¹ Married Separate taxpayers filing separately on a combined return are counted as two taxpayers. Taxpayers of all other filing statuses (including married joint taxpayers) are counted as one taxpayer.

² Historical numbers were revised in the 2008 report for tax years 2004-2007.

STATISTICAL APPENDIX - DEFINITION OF TERMS

Pay Returns — Returns with tax paid greater than zero.

No Pay Returns — Returns with tax liability equal to zero.

Filing Status:

Single — Includes filing status 1 (single), 5 (head of household), and 6 (qualifying widow(er)).

Married Joint — Filing status 2 (one return filed by the married couple) — counted as one taxpayer.

Married Separate — Filing status 3 (married couple filing separately on a combined return) — counted as two taxpayers.

or

Filing status 4 (married couple filing on separate returns) — counted as separate taxpayers.

Adjusted Gross Income (AGI) — From line 26 IA 1040 or line 4 IA 1040A. Although some taxpayers may report negative AGI on their returns, for purposes of this report, AGI cannot be less than zero.

Net Taxable Income — From line 42 IA 1040 or line 8 IA 1040A.

Personal Credits — From Step 3 on IA 1040 and Step 3 IA 1040A.

Dependent Credits — From Step 3 on IA 1040 and Step 3 IA 1040A.

Federal Tax Deduction — Difference between line 34 IA 1040 and line 29 IA 1040, or difference between line 7 line 1040A and line 5 IA 1040A.

Itemized or Standard Deduction — From line 41 IA 1040. If filing form 1040A, taxpayer cannot itemize, and the standard deduction is included in the tax calculations for the tax tables at the back of the 1040A tax booklet.

Tuition Textbook Tax Credit — From line 48 IA 1040.

Other Nonrefundable Tax Credits — From line 53 IA 1040. These credits include: the Iowa New Jobs Tax Credit, the Minimum Tax Credit, the S Corporation Tax Credit, the Franchise Tax Credit, the Investment Tax Credit, the Housing Investment Tax Credit, the Endow Iowa Tax Credit, Venture Capital Tax Credits, the School Tuition Organization Tax Credit, the Wind Energy Production Tax Credit, the Renewable Energy Credit, the Film Expenditure Tax Credit, the Film Investment Tax Credit, the Agricultural Assets Transfer Tax Credit, the Charitable Conservation Contribution Tax Credit, and the Redevelopment Tax Credit.

Child and Dependent Care Tax Credit — From line 64 IA 1040.

Early Childhood Development Tax Credit — From line 64 IA 1040.

Earned Income Tax Credit — From line 65 IA 1040 or line 19 IA 1040A.

Out-of-State Tax Credit — From line 62 IA 1040.

Motor Vehicle Fuel Tax Credit — From line 63 IA 1040.

Other Refundable Tax Credits — From line 66 IA 1040 (these credits may not be claimed if filing IA 1040A). These credits include: the Research Activities Credit, the Claim of Right Tax Credit, the Historic Preservation and Cultural and Entertainment District Tax Credit, the Refundable Investment Tax Credit, the E85 Gasoline Promotion Tax Credit, the Biodiesel Blended Fuel Tax Credit, the Wage-Benefit Tax Credit, and the Ethanol Promotion Tax Credit.

Tax Paid — From line 54 IA 1040 (less any refundable credits other than withholding or estimates) or line 11 IA 1040A (less any Earned Income Tax Credit claimed). Although tax paid can be less than zero (i.e. refundable credits exceed tax before refundable credits), for purposes of this report, tax paid cannot be less than zero.

Note: It is possible for some taxpayers to report no adjusted gross income or taxable income, yet incur a tax liability. This could occur through net federal refund situations or lump sum or minimum tax liabilities. Conversely, some taxpayers may report large amounts of income yet owe no tax. This can occur through large federal tax deductions, itemized deductions, or tax credits. A common situation occurs with nonresidents with large all-source income, but little Iowa source income, in which their nonresident credits greatly reduce or eliminate their Iowa tax liabilities.

**STATISTICAL APPENDIX
ALL RETURNS**

TABLE 1
TOTAL PAY AND NO-PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	49,110	\$0	\$4,843,409	108,256	9,180	\$366,278
\$ 1 - \$ 2,999	82,668	\$134,095,710	\$47,058,420	121,173	8,803	\$79,291
\$ 3,000 - \$ 4,999	70,882	\$284,039,658	\$152,348,763	99,476	9,829	\$102,540
\$ 5,000 - \$ 9,999	179,757	\$1,342,053,403	\$929,343,812	254,846	37,718	\$4,693,534
\$ 10,000 - \$ 19,999	338,049	\$5,064,597,486	\$3,917,063,390	486,980	122,682	\$75,558,237
\$ 20,000 - \$ 29,999	323,039	\$8,048,278,631	\$6,382,441,204	435,317	148,515	\$212,947,466
\$ 30,000 - \$ 39,999	274,706	\$9,559,423,313	\$7,571,918,111	350,590	145,978	\$314,689,853
\$ 40,000 - \$ 49,999	198,580	\$8,873,072,797	\$6,954,788,759	246,030	119,300	\$319,226,939
\$ 50,000 - \$ 59,999	130,968	\$7,153,067,217	\$5,528,821,000	162,126	87,973	\$268,306,899
\$ 60,000 - \$ 74,999	111,202	\$7,413,626,408	\$5,646,472,225	140,693	83,950	\$286,623,346
\$ 75,000 - \$ 99,999	82,412	\$7,048,928,844	\$5,270,386,335	108,189	68,712	\$278,108,978
\$ 100,000 - \$ 124,999	35,393	\$3,927,573,464	\$2,882,063,430	48,753	31,386	\$157,503,358
\$ 125,000 - \$ 149,999	17,864	\$2,434,619,340	\$1,771,487,232	25,485	16,358	\$96,751,701
\$ 150,000 - \$ 199,999	18,356	\$3,152,859,797	\$2,268,403,116	27,114	16,856	\$124,200,512
\$ 200,000 - \$ 249,999	9,141	\$2,036,711,388	\$1,438,744,035	13,776	8,493	\$76,182,938
\$ 250,000 - \$ 499,999	15,677	\$5,366,982,442	\$3,739,602,427	24,424	15,531	\$181,895,117
\$ 500,000 - \$ 999,999	6,479	\$4,441,715,245	\$3,082,487,395	10,493	6,733	\$116,347,115
\$1,000,000 And Over	5,031	\$32,420,510,848	\$24,926,542,654	9,015	4,944	\$179,711,753
Total	1,949,314	\$108,702,155,991	\$82,514,815,717	2,672,736	942,941	\$2,693,295,855

**TABLE 2
TOTAL PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	304	\$0	\$2,769,369	371	55	\$366,278
\$ 1 - \$ 2,999	996	\$1,733,629	\$3,406,545	1,341	75	\$79,291
\$ 3,000 - \$ 4,999	2,911	\$12,557,298	\$12,919,606	3,187	113	\$102,540
\$ 5,000 - \$ 9,999	69,575	\$553,047,442	\$434,981,622	74,809	2,441	\$4,693,534
\$ 10,000 - \$ 19,999	241,930	\$3,699,047,214	\$2,974,460,442	281,906	42,746	\$75,558,237
\$ 20,000 - \$ 29,999	299,684	\$7,484,091,694	\$6,015,289,697	387,300	135,549	\$212,947,466
\$ 30,000 - \$ 39,999	264,115	\$9,193,554,365	\$7,341,857,322	334,073	141,555	\$314,689,853
\$ 40,000 - \$ 49,999	191,605	\$8,560,942,842	\$6,746,499,697	236,162	116,435	\$319,226,939
\$ 50,000 - \$ 59,999	126,083	\$6,885,797,534	\$5,347,638,819	155,085	85,667	\$268,306,899
\$ 60,000 - \$ 74,999	106,442	\$7,095,061,255	\$5,423,992,996	133,635	81,374	\$286,623,346
\$ 75,000 - \$ 99,999	77,967	\$6,666,164,252	\$4,999,194,682	101,368	65,977	\$278,108,978
\$ 100,000 - \$ 124,999	33,037	\$3,665,130,836	\$2,695,842,468	44,927	29,659	\$157,503,358
\$ 125,000 - \$ 149,999	16,349	\$2,227,576,384	\$1,622,168,748	22,958	15,240	\$96,751,701
\$ 150,000 - \$ 199,999	16,522	\$2,836,412,292	\$2,037,447,060	23,952	15,334	\$124,200,512
\$ 200,000 - \$ 249,999	8,036	\$1,789,630,408	\$1,259,697,284	11,845	7,468	\$76,182,938
\$ 250,000 - \$ 499,999	13,420	\$4,579,942,236	\$3,153,908,608	20,224	13,511	\$181,895,117
\$ 500,000 - \$ 999,999	5,276	\$3,606,442,032	\$2,444,708,433	8,218	5,518	\$116,347,115
\$1,000,000 And Over	3,519	\$16,086,514,100	\$11,385,063,116	5,977	3,419	\$179,711,753
Total	1,477,771	\$84,943,645,813	\$63,901,846,514	1,847,338	762,136	\$2,693,295,855

**TABLE 3
TOTAL NO-PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	48,806	\$0	\$2,074,040	107,885	9,125	\$0
\$ 1 - \$ 2,999	81,672	\$132,362,081	\$43,651,875	119,832	8,728	\$0
\$ 3,000 - \$ 4,999	67,971	\$271,482,360	\$139,429,157	96,289	9,716	\$0
\$ 5,000 - \$ 9,999	110,182	\$789,005,961	\$494,362,190	180,037	35,277	\$0
\$ 10,000 - \$ 19,999	96,119	\$1,365,550,272	\$942,602,948	205,074	79,936	\$0
\$ 20,000 - \$ 29,999	23,355	\$564,186,937	\$367,151,507	48,017	12,966	\$0
\$ 30,000 - \$ 39,999	10,591	\$365,868,948	\$230,060,789	16,517	4,423	\$0
\$ 40,000 - \$ 49,999	6,975	\$312,129,955	\$208,289,062	9,868	2,865	\$0
\$ 50,000 - \$ 59,999	4,885	\$267,269,683	\$181,182,181	7,041	2,306	\$0
\$ 60,000 - \$ 74,999	4,760	\$318,565,153	\$222,479,229	7,058	2,576	\$0
\$ 75,000 - \$ 99,999	4,445	\$382,764,592	\$271,191,653	6,821	2,735	\$0
\$ 100,000 - \$ 124,999	2,356	\$262,442,628	\$186,220,962	3,826	1,727	\$0
\$ 125,000 - \$ 149,999	1,515	\$207,042,956	\$149,318,484	2,527	1,118	\$0
\$ 150,000 - \$ 199,999	1,834	\$316,447,505	\$230,956,056	3,162	1,522	\$0
\$ 200,000 - \$ 249,999	1,105	\$247,080,980	\$179,046,751	1,931	1,025	\$0
\$ 250,000 - \$ 499,999	2,257	\$787,040,206	\$585,693,819	4,200	2,020	\$0
\$ 500,000 - \$ 999,999	1,203	\$835,273,213	\$637,778,962	2,275	1,215	\$0
\$1,000,000 And Over	1,512	\$16,333,996,748	\$13,541,479,538	3,038	1,525	\$0
Total	471,543	\$23,758,510,178	\$18,612,969,203	825,398	180,805	\$0

TABLE 4
TOTAL SINGLE PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	93	\$0	\$478,897	104	2	\$132,409
\$ 1 - \$ 2,999	111	\$211,773	\$46,506	113	2	\$7,843
\$ 3,000 - \$ 4,999	268	\$1,110,641	\$649,633	271	4	\$4,928
\$ 5,000 - \$ 9,999	35,023	\$281,633,159	\$210,704,990	35,120	181	\$2,141,471
\$ 10,000 - \$ 19,999	116,115	\$1,760,965,903	\$1,423,003,617	127,328	14,995	\$36,011,888
\$ 20,000 - \$ 29,999	129,662	\$3,220,980,819	\$2,593,152,149	172,705	58,328	\$88,856,919
\$ 30,000 - \$ 39,999	95,752	\$3,318,989,865	\$2,634,615,223	126,478	39,924	\$111,575,175
\$ 40,000 - \$ 49,999	58,237	\$2,593,505,333	\$2,014,486,996	75,896	21,244	\$94,436,048
\$ 50,000 - \$ 59,999	33,741	\$1,839,214,096	\$1,395,731,263	44,146	11,845	\$69,072,485
\$ 60,000 - \$ 74,999	25,435	\$1,692,246,759	\$1,258,967,251	33,839	8,748	\$65,501,480
\$ 75,000 - \$ 99,999	15,674	\$1,334,230,061	\$970,187,603	21,267	5,028	\$52,640,124
\$ 100,000 - \$ 124,999	5,872	\$650,272,272	\$465,067,913	8,186	1,771	\$26,425,189
\$ 125,000 - \$ 149,999	2,614	\$355,922,621	\$255,202,599	3,700	760	\$14,586,039
\$ 150,000 - \$ 199,999	2,517	\$430,269,429	\$307,274,363	3,652	719	\$18,104,426
\$ 200,000 - \$ 249,999	1,156	\$256,883,453	\$182,967,762	1,660	319	\$10,849,920
\$ 250,000 - \$ 499,999	1,672	\$566,289,269	\$397,112,880	2,414	452	\$22,486,213
\$ 500,000 - \$ 999,999	681	\$464,140,302	\$322,917,208	948	181	\$14,928,920
\$1,000,000 And Over	478	\$2,877,430,050	\$2,168,028,652	696	124	\$30,332,747
Total	525,101	\$21,644,295,805	\$16,600,595,505	658,523	164,627	\$658,094,224

TABLE 5
TOTAL SINGLE NO-PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	19,361	\$0	\$123,896	30,181	1,353	\$0
\$ 1 - \$ 2,999	45,571	\$77,866,217	\$13,215,334	57,752	5,468	\$0
\$ 3,000 - \$ 4,999	43,751	\$175,464,650	\$88,527,187	54,248	6,611	\$0
\$ 5,000 - \$ 9,999	73,984	\$527,524,782	\$351,738,958	103,183	24,171	\$0
\$ 10,000 - \$ 19,999	55,129	\$779,271,729	\$563,187,033	105,073	55,562	\$0
\$ 20,000 - \$ 29,999	8,033	\$189,523,070	\$115,132,881	14,326	6,090	\$0
\$ 30,000 - \$ 39,999	2,740	\$94,564,057	\$46,950,746	4,278	927	\$0
\$ 40,000 - \$ 49,999	1,679	\$74,916,447	\$41,343,691	2,432	378	\$0
\$ 50,000 - \$ 59,999	1,084	\$59,269,826	\$34,619,074	1,525	209	\$0
\$ 60,000 - \$ 74,999	846	\$56,284,727	\$34,628,473	1,181	184	\$0
\$ 75,000 - \$ 99,999	651	\$55,984,794	\$37,244,598	893	143	\$0
\$ 100,000 - \$ 124,999	298	\$33,061,610	\$22,543,556	420	81	\$0
\$ 125,000 - \$ 149,999	150	\$20,549,949	\$13,487,154	215	30	\$0
\$ 150,000 - \$ 199,999	203	\$35,144,018	\$25,207,434	279	52	\$0
\$ 200,000 - \$ 249,999	116	\$26,040,946	\$18,423,559	150	20	\$0
\$ 250,000 - \$ 499,999	238	\$82,941,668	\$60,337,674	336	41	\$0
\$ 500,000 - \$ 999,999	133	\$92,563,493	\$69,606,154	187	47	\$0
\$1,000,000 And Over	203	\$1,632,975,667	\$1,259,758,238	304	63	\$0
Total	254,170	\$4,013,947,650	\$2,796,075,640	376,963	101,430	\$0

TABLE 6
TOTAL MARRIED JOINT PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	33	\$0	\$1,090,948	76	37	\$178,720
\$ 1 - \$ 2,999	1	\$1,871	\$4,444	2	1	\$1,163
\$ 3,000 - \$ 4,999	1	\$3,681	\$0	2	3	\$39
\$ 5,000 - \$ 9,999	27	\$230,668	\$163,033	59	0	\$1,764
\$ 10,000 - \$ 19,999	6,290	\$110,346,630	\$76,405,157	14,703	2,814	\$1,089,597
\$ 20,000 - \$ 29,999	19,762	\$496,095,657	\$373,127,170	46,569	21,951	\$9,675,729
\$ 30,000 - \$ 39,999	19,596	\$682,155,934	\$525,790,079	46,870	22,757	\$18,595,940
\$ 40,000 - \$ 49,999	14,561	\$651,318,311	\$501,581,586	33,759	17,297	\$21,158,882
\$ 50,000 - \$ 59,999	10,603	\$580,588,625	\$443,191,842	24,100	12,547	\$20,162,065
\$ 60,000 - \$ 74,999	11,401	\$763,508,949	\$576,291,864	25,551	14,078	\$27,291,639
\$ 75,000 - \$ 99,999	11,038	\$950,418,425	\$705,342,524	24,640	13,750	\$34,456,578
\$ 100,000 - \$ 124,999	5,894	\$655,894,495	\$477,191,196	13,218	7,515	\$23,764,659
\$ 125,000 - \$ 149,999	3,344	\$456,181,980	\$327,651,397	7,590	4,439	\$16,386,677
\$ 150,000 - \$ 199,999	3,731	\$641,361,747	\$449,082,187	8,573	4,855	\$22,754,742
\$ 200,000 - \$ 249,999	1,991	\$444,364,541	\$301,456,915	4,580	2,526	\$14,821,176
\$ 250,000 - \$ 499,999	3,799	\$1,306,209,020	\$878,922,240	8,624	5,261	\$41,366,257
\$ 500,000 - \$ 999,999	1,668	\$1,137,370,878	\$754,682,383	3,819	2,341	\$27,810,208
\$1,000,000 And Over	1,342	\$6,571,937,104	\$4,463,451,780	3,218	1,619	\$41,942,327
Total	115,082	\$15,447,988,516	\$10,855,426,745	265,953	133,791	\$321,458,162

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	18,462	\$0	\$490,347	60,711	6,743	\$0
\$ 1 - \$ 2,999	7,367	\$11,140,323	\$51,876	25,270	1,646	\$0
\$ 3,000 - \$ 4,999	5,228	\$20,927,809	\$513,728	17,503	1,491	\$0
\$ 5,000 - \$ 9,999	14,404	\$108,436,212	\$42,967,212	46,061	5,707	\$0
\$ 10,000 - \$ 19,999	26,110	\$376,428,457	\$235,711,105	79,866	18,176	\$0
\$ 20,000 - \$ 29,999	7,669	\$184,997,570	\$112,364,717	24,786	4,365	\$0
\$ 30,000 - \$ 39,999	1,999	\$67,984,583	\$29,495,551	5,735	1,579	\$0
\$ 40,000 - \$ 49,999	1,050	\$47,096,173	\$23,325,031	2,776	926	\$0
\$ 50,000 - \$ 59,999	896	\$49,215,997	\$27,657,712	2,334	826	\$0
\$ 60,000 - \$ 74,999	1,091	\$73,518,892	\$47,490,489	2,724	1,005	\$0
\$ 75,000 - \$ 99,999	1,366	\$118,302,552	\$80,647,528	3,233	1,290	\$0
\$ 100,000 - \$ 124,999	904	\$101,097,045	\$71,024,970	2,113	924	\$0
\$ 125,000 - \$ 149,999	617	\$84,458,405	\$61,277,714	1,427	632	\$0
\$ 150,000 - \$ 199,999	857	\$147,912,957	\$109,237,346	1,985	940	\$0
\$ 200,000 - \$ 249,999	560	\$124,834,324	\$91,990,812	1,274	695	\$0
\$ 250,000 - \$ 499,999	1,252	\$439,749,425	\$333,279,289	2,927	1,432	\$0
\$ 500,000 - \$ 999,999	695	\$482,401,500	\$375,441,920	1,646	837	\$0
\$1,000,000 And Over	932	\$10,080,362,356	\$8,324,731,144	2,276	1,143	\$0
Total	91,459	\$12,518,864,580	\$9,967,698,491	284,647	50,357	\$0

TABLE 8
TOTAL MARRIED SEPARATE PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	178	\$0	\$1,199,524	191	16	\$55,149
\$ 1 - \$ 2,999	884	\$1,519,985	\$3,355,595	1,226	72	\$70,285
\$ 3,000 - \$ 4,999	2,642	\$11,442,976	\$12,269,973	2,914	106	\$97,573
\$ 5,000 - \$ 9,999	34,525	\$271,183,615	\$224,113,599	39,630	2,260	\$2,550,299
\$ 10,000 - \$ 19,999	119,525	\$1,827,734,681	\$1,475,051,668	139,875	24,937	\$38,456,752
\$ 20,000 - \$ 29,999	150,260	\$3,767,015,218	\$3,049,010,378	168,026	55,270	\$114,414,818
\$ 30,000 - \$ 39,999	148,767	\$5,192,408,566	\$4,181,452,020	160,725	78,874	\$184,518,738
\$ 40,000 - \$ 49,999	118,807	\$5,316,119,198	\$4,230,431,115	126,507	77,894	\$203,632,009
\$ 50,000 - \$ 59,999	81,739	\$4,465,994,813	\$3,508,715,714	86,839	61,275	\$179,072,349
\$ 60,000 - \$ 74,999	69,606	\$4,639,305,547	\$3,588,733,881	74,245	58,548	\$193,830,227
\$ 75,000 - \$ 99,999	51,255	\$4,381,515,766	\$3,323,664,555	55,461	47,199	\$191,012,276
\$ 100,000 - \$ 124,999	21,271	\$2,358,964,069	\$1,753,583,359	23,523	20,373	\$107,313,510
\$ 125,000 - \$ 149,999	10,391	\$1,415,471,783	\$1,039,314,752	11,668	10,041	\$65,778,985
\$ 150,000 - \$ 199,999	10,274	\$1,764,781,116	\$1,281,090,510	11,727	9,760	\$83,341,344
\$ 200,000 - \$ 249,999	4,889	\$1,088,382,414	\$775,272,607	5,605	4,623	\$50,511,842
\$ 250,000 - \$ 499,999	7,949	\$2,707,443,947	\$1,877,873,488	9,186	7,798	\$118,042,647
\$ 500,000 - \$ 999,999	2,927	\$2,004,930,852	\$1,367,108,842	3,451	2,996	\$73,607,987
\$1,000,000 And Over	1,699	\$6,637,146,946	\$4,753,582,684	2,063	1,676	\$107,436,679
Total	837,588	\$47,851,361,492	\$36,445,824,264	922,862	463,718	\$1,713,743,469

TABLE 9
TOTAL MARRIED SEPARATE NO-PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	10,983	\$0	\$1,459,797	16,993	1,029	\$0
\$ 1 - \$ 2,999	28,734	\$43,355,541	\$30,384,665	36,810	1,614	\$0
\$ 3,000 - \$ 4,999	18,992	\$75,089,901	\$50,388,242	24,538	1,614	\$0
\$ 5,000 - \$ 9,999	21,794	\$153,044,967	\$99,656,020	30,793	5,399	\$0
\$ 10,000 - \$ 19,999	14,880	\$209,850,086	\$143,704,810	20,135	6,198	\$0
\$ 20,000 - \$ 29,999	7,653	\$189,666,297	\$139,653,909	8,905	2,511	\$0
\$ 30,000 - \$ 39,999	5,852	\$203,320,308	\$153,614,492	6,504	1,917	\$0
\$ 40,000 - \$ 49,999	4,246	\$190,117,335	\$143,620,340	4,660	1,561	\$0
\$ 50,000 - \$ 59,999	2,905	\$158,783,860	\$118,905,395	3,182	1,271	\$0
\$ 60,000 - \$ 74,999	2,823	\$188,761,534	\$140,360,267	3,153	1,387	\$0
\$ 75,000 - \$ 99,999	2,428	\$208,477,246	\$153,299,527	2,695	1,302	\$0
\$ 100,000 - \$ 124,999	1,154	\$128,283,973	\$92,652,436	1,293	722	\$0
\$ 125,000 - \$ 149,999	748	\$102,034,602	\$74,553,616	885	456	\$0
\$ 150,000 - \$ 199,999	774	\$133,390,530	\$96,511,276	898	530	\$0
\$ 200,000 - \$ 249,999	429	\$96,205,710	\$68,632,380	507	310	\$0
\$ 250,000 - \$ 499,999	767	\$264,349,113	\$192,076,856	937	547	\$0
\$ 500,000 - \$ 999,999	375	\$260,308,220	\$192,730,888	442	331	\$0
\$1,000,000 And Over	377	\$4,620,658,725	\$3,956,990,156	458	319	\$0
Total	125,914	\$7,225,697,948	\$5,849,195,072	163,788	29,018	\$0

TABLE 10
TOTAL PAY AND NO-PAY RETURNS BY COUNTY

County	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
NONRESIDENT	171,728	\$41,060,796,432	\$31,153,064,726	247,650	91,491	\$135,559,524
ADAIR	4,814	\$147,324,993	\$115,448,749	7,052	2,206	\$5,109,085
ADAMS	2,453	\$74,641,161	\$59,379,037	3,615	1,096	\$2,745,487
ALLAMAKEE	8,331	\$235,496,391	\$183,204,236	12,039	4,295	\$7,152,819
APPANOOSE	6,971	\$185,198,611	\$145,484,382	10,251	3,319	\$6,329,879
AUDUBON	3,635	\$119,563,656	\$95,748,678	5,324	1,491	\$4,709,328
BENTON	15,603	\$559,722,025	\$434,057,304	20,971	7,391	\$21,643,566
BLACK HAWK	73,582	\$2,714,714,801	\$2,055,635,534	99,937	32,750	\$105,340,045
BOONE	15,542	\$547,119,541	\$418,705,112	21,151	6,815	\$20,755,430
BREMER	14,461	\$549,756,669	\$417,070,937	19,979	6,247	\$21,233,311
BUCHANAN	12,243	\$408,781,429	\$321,275,303	16,697	6,050	\$15,080,200
BUENA VISTA	11,986	\$396,412,713	\$311,625,589	16,958	7,364	\$14,742,720
BUTLER	8,886	\$286,446,060	\$227,042,198	12,674	3,861	\$10,833,531
CALHOUN	5,987	\$198,392,484	\$157,135,916	8,739	2,471	\$7,812,386
CARROLL	13,565	\$486,415,849	\$377,014,702	18,528	6,227	\$18,302,586
CASS	8,258	\$260,377,211	\$200,794,606	12,196	3,728	\$9,161,982
CEDAR	11,337	\$398,865,781	\$307,906,214	15,389	5,015	\$15,200,894
CERRO GORDO	26,402	\$952,293,843	\$721,735,163	36,302	10,895	\$35,517,834
CHEROKEE	7,571	\$248,899,228	\$197,830,847	10,705	3,053	\$9,576,109
CHICKASAW	7,597	\$249,467,678	\$197,142,772	10,535	3,543	\$8,930,056
CLARKE	5,332	\$153,614,716	\$120,690,809	7,708	3,065	\$5,298,190
CLAY	10,576	\$396,482,689	\$301,093,008	14,611	4,556	\$15,276,533
CLAYTON	10,510	\$307,146,976	\$241,522,554	15,131	4,626	\$9,952,395

(Continued)

TABLE 10
TOTAL PAY AND NO-PAY RETURNS BY COUNTY

County	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
CLINTON	28,568	\$935,214,233	\$724,363,004	39,756	13,615	\$34,646,182
CRAWFORD	9,684	\$306,541,431	\$242,498,514	14,103	6,608	\$11,285,441
DALLAS	37,596	\$2,101,917,254	\$1,555,435,554	47,947	20,185	\$86,818,083
DAVIS	4,359	\$122,723,060	\$96,372,788	6,501	2,822	\$4,228,589
DECATUR	3,840	\$100,040,030	\$76,167,727	5,701	1,965	\$2,998,701
DELAWARE	10,709	\$336,473,783	\$263,164,757	14,822	5,167	\$12,166,131
DES MOINES	24,024	\$816,274,449	\$629,791,786	34,097	11,204	\$29,619,145
DICKINSON	11,276	\$457,363,741	\$341,316,914	16,154	3,948	\$16,130,567
DUBUQUE	58,055	\$2,138,156,841	\$1,619,824,880	77,988	27,055	\$77,920,661
EMMET	5,845	\$183,497,775	\$144,317,805	8,223	2,623	\$6,577,735
FAYETTE	11,559	\$337,506,009	\$267,292,537	16,632	5,383	\$12,162,742
FLOYD	9,306	\$298,529,439	\$236,299,167	13,082	4,337	\$11,183,787
FRANKLIN	6,083	\$210,655,867	\$164,314,127	8,915	3,794	\$8,104,000
FREMONT	4,259	\$147,963,577	\$116,329,980	6,091	1,914	\$5,044,333
GREENE	5,579	\$183,282,627	\$143,143,801	8,098	2,578	\$7,058,718
GRUNDY	7,555	\$293,153,312	\$225,990,907	10,453	3,279	\$11,849,175
GUTHRIE	6,409	\$226,178,664	\$173,669,646	9,268	2,870	\$8,589,483
HAMILTON	9,205	\$326,059,455	\$252,654,845	13,055	4,280	\$12,131,602
HANCOCK	6,665	\$211,085,820	\$166,056,881	9,368	2,992	\$7,879,871
HARDIN	10,462	\$353,903,796	\$276,562,656	14,962	4,483	\$13,503,364
HARRISON	8,677	\$299,610,271	\$229,495,552	12,067	4,048	\$8,199,815
HENRY	11,314	\$347,777,309	\$270,131,529	15,793	5,383	\$12,603,523
HOWARD	5,880	\$178,584,017	\$140,860,408	8,349	2,842	\$5,504,269

(Continued)

TABLE 10
TOTAL PAY AND NO-PAY RETURNS BY COUNTY

County	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
HUMBOLDT	5,880	\$220,449,644	\$171,592,725	8,427	2,725	\$8,914,725
IDA	4,345	\$160,354,006	\$124,489,881	6,259	1,971	\$5,700,546
IOWA	10,497	\$395,580,807	\$296,410,844	14,277	4,689	\$13,422,462
JACKSON	11,732	\$358,400,061	\$279,954,861	16,562	5,218	\$13,218,515
JASPER	21,317	\$715,441,946	\$548,757,647	29,413	9,567	\$26,948,782
JEFFERSON	8,769	\$316,016,046	\$236,729,424	12,239	3,595	\$10,605,226
JOHNSON	74,080	\$3,324,658,682	\$2,471,818,841	93,343	30,116	\$133,989,508
JONES	11,510	\$375,609,233	\$294,271,692	16,107	5,037	\$14,152,263
KEOKUK	5,925	\$174,828,245	\$138,799,209	8,609	2,752	\$6,390,587
KOSSUTH	9,592	\$332,936,799	\$261,146,216	13,779	4,132	\$12,374,051
LEE	19,769	\$621,642,577	\$484,398,670	28,245	8,981	\$22,924,129
LINN	128,485	\$5,427,711,201	\$4,070,069,498	169,867	59,392	\$213,756,177
LOUISA	6,422	\$203,887,823	\$161,347,980	8,905	3,630	\$7,554,257
LUCAS	4,945	\$140,783,560	\$109,888,185	7,044	2,435	\$5,078,003
LYON	6,938	\$239,874,096	\$189,368,691	9,510	3,758	\$8,608,107
MADISON	9,075	\$365,528,104	\$274,988,456	12,356	4,643	\$14,740,187
MAHASKA	12,408	\$408,926,533	\$314,106,898	17,179	6,031	\$14,831,880
MARION	19,026	\$679,836,330	\$518,437,238	26,288	9,544	\$25,682,110
MARSHALL	22,830	\$769,093,242	\$595,682,867	32,391	12,889	\$29,048,618
MILLS	8,212	\$320,037,153	\$236,722,681	11,143	3,992	\$8,549,406
MITCHELL	6,355	\$201,316,870	\$159,563,415	9,081	2,922	\$6,905,051
MONONA	5,215	\$180,525,825	\$142,881,619	7,714	2,306	\$6,933,367
MONROE	4,170	\$128,439,574	\$100,601,815	6,119	2,083	\$4,577,823

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
MONTGOMERY	6,163	\$187,766,214	\$148,369,104	8,767	2,832	\$6,779,112
MUSCATINE	25,417	\$911,778,199	\$700,781,070	34,520	13,413	\$35,671,506
OBRIEN	8,865	\$291,371,946	\$228,481,175	12,496	3,983	\$10,803,156
OSCEOLA	3,859	\$121,141,598	\$97,502,571	5,374	1,919	\$4,342,045
PAGE	8,530	\$267,017,880	\$210,983,056	12,167	3,687	\$9,690,609
PALO ALTO	5,484	\$172,777,286	\$136,020,046	7,936	2,463	\$6,369,855
PLYMOUTH	15,339	\$619,336,296	\$477,445,837	21,062	7,692	\$23,068,797
POCAHONTAS	4,334	\$141,282,792	\$113,665,003	6,330	1,808	\$5,464,002
POLK	260,484	\$11,798,785,996	\$8,762,224,750	340,169	132,338	\$477,747,265
POTTAWATTAMIE	52,791	\$1,859,031,669	\$1,383,236,779	72,708	26,980	\$43,894,399
POWESHIEK	10,794	\$387,858,682	\$293,217,907	15,199	4,628	\$14,646,163
RINGGOLD	2,617	\$76,986,712	\$59,747,300	3,958	1,200	\$2,624,315
SAC	6,279	\$203,630,088	\$160,969,950	9,088	2,723	\$7,706,674
SCOTT	98,155	\$4,244,714,043	\$3,161,000,119	133,430	47,576	\$164,862,673
SHELBY	7,557	\$273,458,543	\$210,366,510	10,645	3,349	\$9,739,585
SIOUX	19,037	\$774,388,881	\$594,792,859	25,948	11,179	\$30,080,450
STORY	46,894	\$1,877,080,607	\$1,412,518,580	60,400	18,343	\$72,668,038
TAMA	9,783	\$318,882,493	\$250,665,926	14,096	4,995	\$12,201,236
TAYLOR	3,410	\$96,889,503	\$78,020,295	5,060	1,653	\$3,371,918
UNION	7,149	\$209,779,878	\$163,127,648	10,274	3,220	\$7,420,441
VAN BUREN	4,024	\$109,585,449	\$85,873,028	6,058	2,002	\$3,677,302
WAPELLO	19,098	\$588,656,638	\$460,725,872	27,453	10,077	\$21,290,146
WARREN	26,906	\$1,087,466,804	\$814,299,985	35,559	13,195	\$42,474,863

(Continued)

TABLE 10
TOTAL PAY AND NO-PAY RETURNS BY COUNTY

County	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
WASHINGTON	12,954	\$422,618,733	\$324,527,774	18,162	6,420	\$15,399,298
WAYNE	3,246	\$88,722,642	\$70,990,164	4,912	1,591	\$3,008,765
WEBSTER	20,390	\$684,999,342	\$529,943,370	28,618	9,632	\$26,052,529
WINNEBAGO	6,882	\$221,295,814	\$174,432,787	9,654	2,913	\$8,017,227
WINNESHIEK	11,970	\$384,460,307	\$295,147,035	16,646	5,112	\$13,563,102
WOODBURY	57,028	\$1,977,195,451	\$1,511,576,117	78,314	32,973	\$69,173,283
WORTH	4,577	\$147,989,428	\$116,844,213	6,373	1,974	\$5,123,943
WRIGHT	7,522	\$242,904,023	\$188,625,393	10,936	3,733	\$8,987,571
Total	1,949,314	\$108,702,155,991	\$82,514,815,717	2,672,736	942,941	\$2,693,295,855

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Net Taxable Income	Tax Paid
\$ (NO AGI)	9,113	\$0	\$-18,167,288	\$155,140,509	\$3,981,167	\$301,042
\$ 1 - \$ 2,999	21,415	\$32,634,943	\$-4,087,544	\$13,190,147	\$30,493,054	\$52,538
\$ 3,000 - \$ 4,999	14,125	\$56,184,843	\$-93,456	\$17,159,510	\$43,758,144	\$73,917
\$ 5,000 - \$ 9,999	36,037	\$272,690,278	\$5,552,484	\$78,657,447	\$199,055,020	\$1,821,977
\$ 10,000 - \$ 19,999	105,320	\$1,624,218,869	\$67,205,422	\$434,510,404	\$1,152,317,767	\$26,612,835
\$ 20,000 - \$ 29,999	152,529	\$3,839,830,726	\$217,701,965	\$841,582,500	\$2,817,728,076	\$96,374,885
\$ 30,000 - \$ 39,999	167,988	\$5,875,359,945	\$412,415,951	\$1,075,132,500	\$4,415,167,869	\$182,254,513
\$ 40,000 - \$ 49,999	143,344	\$6,420,380,912	\$531,459,953	\$1,049,527,862	\$4,851,229,926	\$220,948,207
\$ 50,000 - \$ 59,999	104,014	\$5,687,028,920	\$538,162,839	\$886,538,206	\$4,276,849,241	\$206,428,650
\$ 60,000 - \$ 74,999	93,632	\$6,247,931,879	\$662,706,555	\$939,820,313	\$4,652,582,920	\$235,895,544
\$ 75,000 - \$ 99,999	72,773	\$6,230,283,928	\$750,300,439	\$919,700,775	\$4,570,518,509	\$242,413,415
\$ 100,000 - \$ 124,999	32,145	\$3,568,214,373	\$488,496,399	\$513,147,771	\$2,572,222,534	\$142,053,781
\$ 125,000 - \$ 149,999	16,262	\$2,216,579,194	\$328,580,012	\$310,605,475	\$1,581,139,524	\$87,592,221
\$ 150,000 - \$ 199,999	16,823	\$2,889,520,610	\$470,571,201	\$391,657,576	\$2,035,083,542	\$114,223,948
\$ 200,000 - \$ 249,999	8,366	\$1,864,472,707	\$338,414,729	\$250,778,895	\$1,284,537,243	\$70,347,243
\$ 250,000 - \$ 499,999	14,451	\$4,944,642,203	\$1,005,832,707	\$612,618,854	\$3,345,836,987	\$172,624,307
\$ 500,000 - \$ 999,999	5,907	\$4,053,635,002	\$884,680,459	\$468,630,045	\$2,711,029,204	\$112,784,569
\$1,000,000 And Over	4,476	\$28,097,627,485	\$4,052,649,334	\$3,530,956,910	\$20,639,821,626	\$177,544,752
Total	1,018,720	\$83,921,236,817	\$10,732,382,161	\$12,489,355,699	\$61,183,352,353	\$2,090,348,344

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Net Taxable Income	Tax Paid
\$ (NO AGI)	39,997	\$0	\$-17,708,616	\$110,623,335	\$862,242	\$65,236
\$ 1 - \$ 2,999	61,253	\$101,460,767	\$-1,241,092	\$88,940,499	\$16,565,366	\$26,753
\$ 3,000 - \$ 4,999	56,757	\$227,854,815	\$-982,180	\$120,571,583	\$108,590,619	\$28,623
\$ 5,000 - \$ 9,999	143,720	\$1,069,363,125	\$9,200,031	\$330,751,665	\$730,288,792	\$2,871,557
\$ 10,000 - \$ 19,999	232,729	\$3,440,378,617	\$85,692,041	\$590,981,402	\$2,764,745,623	\$48,945,402
\$ 20,000 - \$ 29,999	170,510	\$4,208,447,905	\$207,794,903	\$437,171,313	\$3,564,713,128	\$116,572,581
\$ 30,000 - \$ 39,999	106,718	\$3,684,063,368	\$260,695,967	\$268,367,708	\$3,156,750,242	\$132,435,340
\$ 40,000 - \$ 49,999	55,236	\$2,452,691,885	\$211,408,848	\$138,075,281	\$2,103,558,833	\$98,278,732
\$ 50,000 - \$ 59,999	26,954	\$1,466,038,297	\$145,356,309	\$68,903,704	\$1,251,971,759	\$61,878,249
\$ 60,000 - \$ 74,999	17,570	\$1,165,694,529	\$125,452,563	\$46,724,575	\$993,889,305	\$50,727,802
\$ 75,000 - \$ 99,999	9,639	\$818,644,916	\$92,522,806	\$26,555,665	\$699,867,826	\$35,695,563
\$ 100,000 - \$ 124,999	3,248	\$359,359,091	\$40,540,912	\$9,160,189	\$309,840,896	\$15,449,577
\$ 125,000 - \$ 149,999	1,602	\$218,040,146	\$23,185,618	\$4,550,165	\$190,347,708	\$9,159,480
\$ 150,000 - \$ 199,999	1,533	\$263,339,187	\$25,596,725	\$4,495,782	\$233,319,574	\$9,976,564
\$ 200,000 - \$ 249,999	775	\$172,238,681	\$16,037,373	\$2,366,395	\$154,206,792	\$5,835,695
\$ 250,000 - \$ 499,999	1,226	\$422,340,239	\$25,032,365	\$4,035,829	\$393,765,440	\$9,270,810
\$ 500,000 - \$ 999,999	572	\$388,080,243	\$14,619,482	\$2,002,570	\$371,458,191	\$3,562,546
\$1,000,000 And Over	555	\$4,322,883,363	\$41,235,963	\$1,998,300	\$4,286,721,028	\$2,167,001
Total	930,594	\$24,780,919,174	\$1,304,440,018	\$2,256,275,960	\$21,331,463,364	\$602,947,511

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

AGI Class	Number of Taxpayers	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Tuition Textbook Tax Credit
\$ (NO AGI)	49,110	\$57,269	\$5,046	\$264,394	\$9,119
\$ 1 - \$ 2,999	82,668	\$69,955	\$13,930	\$358,563	\$2,211
\$ 3,000 - \$ 4,999	70,882	\$99,276	\$11,284	\$720,760	\$6,660
\$ 5,000 - \$ 9,999	179,757	\$602,338	\$41,679	\$4,016,153	\$92,469
\$ 10,000 - \$ 19,999	338,049	\$2,430,546	\$153,610	\$12,674,208	\$671,461
\$ 20,000 - \$ 29,999	323,039	\$2,826,901	\$174,424	\$7,737,844	\$1,848,750
\$ 30,000 - \$ 39,999	274,706	\$1,484,382	\$133,020	\$1,718,779	\$2,403,537
\$ 40,000 - \$ 49,999	198,580	\$226,131	\$58,864	\$45,166	\$2,265,460
\$ 50,000 - \$ 59,999	130,968	\$0	\$0	\$0	\$1,843,926
\$ 60,000 - \$ 74,999	111,202	\$0	\$0	\$0	\$1,849,912
\$ 75,000 - \$ 99,999	82,412	\$0	\$0	\$0	\$1,611,923
\$ 100,000 - \$ 124,999	35,393	\$0	\$0	\$0	\$789,402
\$ 125,000 - \$ 149,999	17,864	\$0	\$0	\$0	\$438,210
\$ 150,000 - \$ 199,999	18,356	\$0	\$0	\$0	\$481,373
\$ 200,000 - \$ 249,999	9,141	\$0	\$0	\$0	\$233,559
\$ 250,000 - \$ 499,999	15,677	\$0	\$0	\$0	\$419,402
\$ 500,000 - \$ 999,999	6,479	\$0	\$0	\$0	\$150,912
\$1,000,000 And Over	5,031	\$0	\$0	\$0	\$46,115
Total	1,949,314	\$7,796,798	\$591,857	\$27,535,867	\$15,164,401

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

AGI Class	Number of Taxpayers	Out-of-State Tax Credit	Motor Vehicle Fuel Tax Credit	Other Nonrefundable Tax Credits	Other Refundable Tax Credits
\$ (NO AGI)	49,110	\$359	\$405,360	\$142,974	\$830,203
\$ 1 - \$ 2,999	82,668	\$827	\$66,922	\$507	\$18,322
\$ 3,000 - \$ 4,999	70,882	\$1,609	\$66,471	\$2,062	\$7,109
\$ 5,000 - \$ 9,999	179,757	\$49,964	\$187,136	\$12,001	\$47,879
\$ 10,000 - \$ 19,999	338,049	\$938,279	\$457,289	\$989,305	\$1,019,923
\$ 20,000 - \$ 29,999	323,039	\$3,734,474	\$411,351	\$534,023	\$72,637
\$ 30,000 - \$ 39,999	274,706	\$6,400,685	\$350,526	\$824,161	\$317,580
\$ 40,000 - \$ 49,999	198,580	\$7,178,781	\$259,729	\$981,697	\$138,721
\$ 50,000 - \$ 59,999	130,968	\$6,506,108	\$166,017	\$1,186,918	\$247,060
\$ 60,000 - \$ 74,999	111,202	\$7,299,154	\$208,090	\$1,314,324	\$363,447
\$ 75,000 - \$ 99,999	82,412	\$7,716,325	\$164,694	\$2,163,513	\$1,026,354
\$ 100,000 - \$ 124,999	35,393	\$4,317,451	\$94,163	\$1,785,772	\$419,569
\$ 125,000 - \$ 149,999	17,864	\$2,710,834	\$51,940	\$1,575,299	\$353,304
\$ 150,000 - \$ 199,999	18,356	\$3,488,414	\$49,976	\$2,787,290	\$299,329
\$ 200,000 - \$ 249,999	9,141	\$1,914,664	\$35,496	\$2,432,032	\$253,217
\$ 250,000 - \$ 499,999	15,677	\$5,139,149	\$71,533	\$8,764,276	\$1,413,361
\$ 500,000 - \$ 999,999	6,479	\$3,925,186	\$25,496	\$10,786,162	\$1,989,515
\$1,000,000 And Over	5,031	\$7,180,891	\$25,506	\$45,011,498	\$5,674,710
Total	1,949,314	\$68,503,154	\$3,097,695	\$81,293,814	\$14,492,240

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

2010 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No Taxable Income)	103,710	\$673,673,369	\$307,786,490	\$0	215,482	22,768	\$360,393
\$ 1 - \$ 1,428	49,511	\$169,175,156	\$10,326,891	\$37,180,669	71,621	7,407	\$33,490
\$ 1,429 - \$ 2,856	58,732	\$282,682,753	\$11,014,108	\$126,052,581	83,758	9,097	\$47,682
\$ 2,857 - \$ 5,712	121,822	\$889,222,274	\$32,837,528	\$520,861,436	173,239	24,267	\$735,448
\$ 5,713 - \$12,852	287,663	\$3,772,382,777	\$164,648,969	\$2,656,725,662	418,745	88,260	\$36,054,796
\$ 12,853 - \$21,420	335,446	\$7,460,586,033	\$401,832,865	\$5,745,758,163	454,170	132,793	\$165,945,847
\$ 21,421 - \$28,560	262,856	\$8,313,181,566	\$555,076,993	\$6,549,437,076	333,705	125,928	\$253,726,933
\$ 28,561 - \$42,840	370,000	\$16,369,993,999	\$1,364,562,351	\$12,924,173,191	451,050	222,730	\$586,663,572
\$ 42,841 - \$64,260	212,024	\$14,035,298,790	\$1,465,084,558	\$10,878,932,648	262,460	168,381	\$550,969,514
\$ 64,261 And Over	147,550	\$56,735,959,274	\$7,723,651,426	\$43,075,694,291	208,506	141,310	\$1,098,758,180
Total	1,949,314	\$108,702,155,991	\$12,036,822,179	\$82,514,815,717	2,672,736	942,941	\$2,693,295,855

TABLE 15
TOTAL PAY RETURNS BY TAXABLE INCOME

2010 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No Taxable Income)	359	\$24,931,479	\$14,049,611	\$0	585	86	\$360,393
\$ 1 - \$ 1,428	377	\$1,743,545	\$232,932	\$280,836	565	16	\$33,490
\$ 1,429 - \$ 2,856	572	\$3,158,246	\$4,578	\$1,254,306	775	21	\$47,682
\$ 2,857 - \$ 5,712	33,144	\$252,199,547	\$12,563,461	\$159,993,800	36,511	105	\$735,448
\$ 5,713 - \$12,852	190,044	\$2,566,908,109	\$152,123,510	\$1,811,269,451	228,129	19,287	\$36,054,796
\$ 12,853 - \$21,420	303,090	\$6,802,514,787	\$396,600,069	\$5,224,097,326	388,472	109,394	\$165,945,847
\$ 21,421 - \$28,560	252,784	\$7,994,686,491	\$538,829,004	\$6,301,958,222	317,539	121,579	\$253,726,933
\$ 28,561 - \$42,840	359,052	\$15,864,272,223	\$1,322,405,543	\$12,540,775,284	437,271	217,953	\$586,663,572
\$ 42,841 - \$64,260	204,227	\$13,495,689,730	\$1,410,283,977	\$10,474,593,026	251,869	163,880	\$550,969,514
\$ 64,261 And Over	134,122	\$37,937,541,656	\$6,433,127,502	\$27,387,624,263	185,622	129,815	\$1,098,758,180
Total	1,477,771	\$84,943,645,813	\$10,280,220,187	\$63,901,846,514	1,847,338	762,136	\$2,693,295,855

TABLE 16
TOTAL NO-PAY RETURNS BY TAXABLE INCOME

2010 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No Taxable Income)	103,351	\$648,741,890	\$293,736,879	\$0	214,897	22,682	\$0
\$ 1 - \$ 1,428	49,134	\$167,431,611	\$10,093,959	\$36,899,833	71,056	7,391	\$0
\$ 1,429 - \$ 2,856	58,160	\$279,524,507	\$11,009,530	\$124,798,275	82,983	9,076	\$0
\$ 2,857 - \$ 5,712	88,678	\$637,022,727	\$20,274,067	\$360,867,636	136,728	24,162	\$0
\$ 5,713 - \$12,852	97,619	\$1,205,474,668	\$12,525,459	\$845,456,211	190,616	68,973	\$0
\$ 12,853 - \$21,420	32,356	\$658,071,246	\$5,232,796	\$521,660,837	65,698	23,399	\$0
\$ 21,421 - \$28,560	10,072	\$318,495,075	\$16,247,989	\$247,478,854	16,166	4,349	\$0
\$ 28,561 - \$42,840	10,948	\$505,721,776	\$42,156,808	\$383,397,907	13,779	4,777	\$0
\$ 42,841 - \$64,260	7,797	\$539,609,060	\$54,800,581	\$404,339,622	10,591	4,501	\$0
\$ 64,261 And Over	13,428	\$18,798,417,618	\$1,290,523,924	\$15,688,070,028	22,884	11,495	\$0
Total	471,543	\$23,758,510,178	\$1,756,601,992	\$18,612,969,203	825,398	180,805	\$0

**STATISTICAL APPENDIX
RESIDENT RETURNS**

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	44,926	\$0	\$3,158,680	100,878	7,632	\$343,734
\$ 1 - \$ 2,999	77,206	\$125,342,106	\$43,433,172	114,074	8,221	\$73,858
\$ 3,000 - \$ 4,999	66,267	\$265,497,552	\$142,169,966	93,603	9,088	\$99,755
\$ 5,000 - \$ 9,999	167,904	\$1,253,282,418	\$868,716,041	239,475	35,220	\$4,546,195
\$ 10,000 - \$ 19,999	314,914	\$4,717,808,299	\$3,654,785,274	455,211	114,105	\$73,261,228
\$ 20,000 - \$ 29,999	300,571	\$7,488,433,328	\$5,949,888,655	404,896	137,382	\$206,656,158
\$ 30,000 - \$ 39,999	255,713	\$8,898,154,334	\$7,065,090,967	325,140	135,682	\$306,186,347
\$ 40,000 - \$ 49,999	183,437	\$8,194,539,443	\$6,444,465,224	225,760	110,877	\$310,266,167
\$ 50,000 - \$ 59,999	119,732	\$6,537,544,235	\$5,077,103,534	146,694	81,347	\$260,663,089
\$ 60,000 - \$ 74,999	99,491	\$6,628,635,993	\$5,077,427,621	123,820	76,655	\$277,913,384
\$ 75,000 - \$ 99,999	70,739	\$6,043,221,517	\$4,553,165,301	90,310	60,962	\$267,629,012
\$ 100,000 - \$ 124,999	28,951	\$3,209,136,803	\$2,377,900,018	38,399	26,771	\$150,585,956
\$ 125,000 - \$ 149,999	13,880	\$1,890,274,491	\$1,385,903,308	18,879	13,450	\$91,601,713
\$ 150,000 - \$ 199,999	13,596	\$2,332,822,695	\$1,691,775,404	18,977	13,242	\$116,677,500
\$ 200,000 - \$ 249,999	6,274	\$1,396,307,653	\$994,732,489	8,809	6,108	\$71,130,302
\$ 250,000 - \$ 499,999	9,683	\$3,274,480,804	\$2,282,012,626	13,820	10,182	\$167,612,215
\$ 500,000 - \$ 999,999	3,091	\$2,089,859,778	\$1,435,128,509	4,501	3,374	\$105,185,820
\$1,000,000 And Over	1,211	\$3,296,018,110	\$2,314,894,202	1,840	1,152	\$147,303,898
Total	1,777,586	\$67,641,359,559	\$51,361,750,991	2,425,086	851,450	\$2,557,736,331

**TABLE 2-R
TOTAL PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	290	\$0	\$2,503,842	355	53	\$343,734
\$ 1 - \$ 2,999	950	\$1,663,204	\$3,317,648	1,286	73	\$73,858
\$ 3,000 - \$ 4,999	2,818	\$12,166,637	\$12,545,357	3,080	98	\$99,755
\$ 5,000 - \$ 9,999	66,290	\$526,702,016	\$414,796,631	71,340	2,318	\$4,546,195
\$ 10,000 - \$ 19,999	229,917	\$3,515,907,016	\$2,829,173,278	268,039	39,949	\$73,261,228
\$ 20,000 - \$ 29,999	284,654	\$7,109,133,016	\$5,720,113,399	367,315	126,976	\$206,656,158
\$ 30,000 - \$ 39,999	250,933	\$8,734,119,221	\$6,987,366,302	316,195	133,461	\$306,186,347
\$ 40,000 - \$ 49,999	180,849	\$8,079,021,633	\$6,384,057,636	221,576	109,832	\$310,266,167
\$ 50,000 - \$ 59,999	117,976	\$6,441,561,558	\$5,023,075,850	143,893	80,541	\$260,663,089
\$ 60,000 - \$ 74,999	98,001	\$6,529,223,826	\$5,019,363,588	121,411	75,848	\$277,913,384
\$ 75,000 - \$ 99,999	69,554	\$5,942,060,494	\$4,490,964,599	88,410	60,274	\$267,629,012
\$ 100,000 - \$ 124,999	28,394	\$3,147,291,556	\$2,339,415,727	37,459	26,388	\$150,585,956
\$ 125,000 - \$ 149,999	13,581	\$1,849,501,983	\$1,360,710,906	18,377	13,230	\$91,601,713
\$ 150,000 - \$ 199,999	13,302	\$2,282,445,415	\$1,658,477,867	18,465	13,019	\$116,677,500
\$ 200,000 - \$ 249,999	6,111	\$1,359,976,072	\$971,991,367	8,512	5,957	\$71,130,302
\$ 250,000 - \$ 499,999	9,404	\$3,178,122,624	\$2,221,279,250	13,295	9,934	\$167,612,215
\$ 500,000 - \$ 999,999	2,985	\$2,017,272,391	\$1,392,917,210	4,306	3,279	\$105,185,820
\$1,000,000 And Over	1,143	\$3,106,596,615	\$2,187,989,063	1,699	1,093	\$147,303,898
Total	1,377,152	\$63,832,765,277	\$49,020,059,520	1,705,013	702,323	\$2,557,736,331

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	44,636	\$0	\$654,838	100,523	7,579	\$0
\$ 1 - \$ 2,999	76,256	\$123,678,902	\$40,115,524	112,788	8,148	\$0
\$ 3,000 - \$ 4,999	63,449	\$253,330,915	\$129,624,609	90,523	8,990	\$0
\$ 5,000 - \$ 9,999	101,614	\$726,580,402	\$453,919,410	168,135	32,902	\$0
\$ 10,000 - \$ 19,999	84,997	\$1,201,901,283	\$825,611,996	187,172	74,156	\$0
\$ 20,000 - \$ 29,999	15,917	\$379,300,312	\$229,775,256	37,581	10,406	\$0
\$ 30,000 - \$ 39,999	4,780	\$164,035,113	\$77,724,665	8,945	2,221	\$0
\$ 40,000 - \$ 49,999	2,588	\$115,517,810	\$60,407,588	4,184	1,045	\$0
\$ 50,000 - \$ 59,999	1,756	\$95,982,677	\$54,027,684	2,801	806	\$0
\$ 60,000 - \$ 74,999	1,490	\$99,412,167	\$58,064,033	2,409	807	\$0
\$ 75,000 - \$ 99,999	1,185	\$101,161,023	\$62,200,702	1,900	688	\$0
\$ 100,000 - \$ 124,999	557	\$61,845,247	\$38,484,291	940	383	\$0
\$ 125,000 - \$ 149,999	299	\$40,772,508	\$25,192,402	502	220	\$0
\$ 150,000 - \$ 199,999	294	\$50,377,280	\$33,297,537	512	223	\$0
\$ 200,000 - \$ 249,999	163	\$36,331,581	\$22,741,122	297	151	\$0
\$ 250,000 - \$ 499,999	279	\$96,358,180	\$60,733,376	525	248	\$0
\$ 500,000 - \$ 999,999	106	\$72,587,387	\$42,211,299	195	95	\$0
\$1,000,000 And Over	68	\$189,421,495	\$126,905,139	141	59	\$0
Total	400,434	\$3,808,594,282	\$2,341,691,471	720,073	149,127	\$0

TABLE 4-R
TOTAL SINGLE PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	87	\$0	\$312,588	98	2	\$119,160
\$ 1 - \$ 2,999	95	\$182,821	\$40,996	97	2	\$3,933
\$ 3,000 - \$ 4,999	256	\$1,059,897	\$622,022	259	4	\$4,695
\$ 5,000 - \$ 9,999	32,969	\$265,035,395	\$198,328,040	33,061	165	\$2,053,386
\$ 10,000 - \$ 19,999	109,292	\$1,658,637,241	\$1,340,854,143	119,960	13,947	\$34,692,537
\$ 20,000 - \$ 29,999	122,505	\$3,042,881,886	\$2,451,424,284	163,289	54,580	\$85,832,358
\$ 30,000 - \$ 39,999	90,246	\$3,127,895,689	\$2,486,908,074	119,213	37,442	\$107,979,392
\$ 40,000 - \$ 49,999	54,394	\$2,421,796,344	\$1,886,299,074	70,945	19,902	\$91,237,688
\$ 50,000 - \$ 59,999	31,130	\$1,696,257,728	\$1,293,939,171	40,741	11,104	\$66,697,632
\$ 60,000 - \$ 74,999	23,007	\$1,529,790,194	\$1,145,453,283	30,616	8,114	\$62,966,308
\$ 75,000 - \$ 99,999	13,540	\$1,151,524,644	\$845,588,745	18,359	4,550	\$50,031,252
\$ 100,000 - \$ 124,999	4,816	\$532,501,622	\$386,816,342	6,738	1,555	\$24,799,369
\$ 125,000 - \$ 149,999	2,015	\$274,226,477	\$199,865,108	2,850	608	\$13,418,039
\$ 150,000 - \$ 199,999	1,905	\$325,291,602	\$236,160,404	2,796	604	\$16,534,446
\$ 200,000 - \$ 249,999	821	\$182,321,642	\$131,683,179	1,183	255	\$9,663,292
\$ 250,000 - \$ 499,999	1,094	\$366,341,738	\$261,798,117	1,588	312	\$19,858,664
\$ 500,000 - \$ 999,999	367	\$244,042,778	\$172,325,729	525	111	\$13,007,729
\$1,000,000 And Over	135	\$459,271,786	\$345,888,535	194	40	\$25,393,604
Total	488,674	\$17,279,059,484	\$13,384,307,834	612,512	153,297	\$624,293,484

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	18,042	\$0	\$92,947	28,507	1,164	\$0
\$ 1 - \$ 2,999	42,971	\$73,330,919	\$12,416,593	54,778	5,268	\$0
\$ 3,000 - \$ 4,999	41,066	\$164,655,738	\$83,170,478	51,202	6,198	\$0
\$ 5,000 - \$ 9,999	69,226	\$493,648,522	\$329,504,513	97,292	22,898	\$0
\$ 10,000 - \$ 19,999	51,144	\$721,738,971	\$522,026,384	98,593	52,407	\$0
\$ 20,000 - \$ 29,999	6,501	\$152,028,873	\$87,727,023	12,167	5,381	\$0
\$ 30,000 - \$ 39,999	1,820	\$62,834,379	\$23,298,449	3,023	542	\$0
\$ 40,000 - \$ 49,999	1,005	\$44,726,713	\$18,532,007	1,554	190	\$0
\$ 50,000 - \$ 59,999	646	\$35,179,951	\$16,878,218	967	105	\$0
\$ 60,000 - \$ 74,999	464	\$30,715,700	\$15,558,778	664	69	\$0
\$ 75,000 - \$ 99,999	278	\$23,723,240	\$13,346,729	379	51	\$0
\$ 100,000 - \$ 124,999	108	\$11,883,403	\$7,132,982	163	31	\$0
\$ 125,000 - \$ 149,999	43	\$5,860,049	\$2,850,944	67	9	\$0
\$ 150,000 - \$ 199,999	53	\$8,999,991	\$5,689,660	76	12	\$0
\$ 200,000 - \$ 249,999	17	\$3,939,701	\$2,049,152	22	4	\$0
\$ 250,000 - \$ 499,999	33	\$12,095,784	\$6,642,434	51	9	\$0
\$ 500,000 - \$ 999,999	18	\$13,393,925	\$7,323,871	29	5	\$0
\$1,000,000 And Over	11	\$29,449,482	\$23,293,240	15	6	\$0
Total	233,446	\$1,888,205,341	\$1,177,534,402	349,549	94,349	\$0

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	32	\$0	\$1,049,394	74	35	\$176,444
\$ 1 - \$ 4,999 (*)	1	\$1,871	\$4,444	2	1	\$1,163
\$ 5,000 - \$ 9,999	25	\$211,959	\$151,602	55	0	\$1,760
\$ 10,000 - \$ 19,999	5,938	\$104,158,103	\$71,970,419	13,960	2,529	\$1,046,786
\$ 20,000 - \$ 29,999	18,379	\$461,381,682	\$346,594,703	43,482	20,023	\$9,262,298
\$ 30,000 - \$ 39,999	18,059	\$628,435,779	\$485,210,075	43,189	20,781	\$17,788,513
\$ 40,000 - \$ 49,999	13,079	\$584,517,949	\$452,058,153	30,239	15,576	\$20,142,789
\$ 50,000 - \$ 59,999	9,302	\$509,128,437	\$391,852,526	21,025	11,182	\$19,139,323
\$ 60,000 - \$ 74,999	9,634	\$644,306,035	\$491,936,666	21,367	12,180	\$25,827,287
\$ 75,000 - \$ 99,999	8,739	\$751,078,341	\$567,473,276	19,235	11,401	\$32,123,562
\$ 100,000 - \$ 124,999	4,390	\$487,794,541	\$362,699,662	9,643	5,958	\$22,017,430
\$ 125,000 - \$ 149,999	2,377	\$323,914,146	\$237,020,813	5,285	3,453	\$14,917,882
\$ 150,000 - \$ 199,999	2,512	\$431,807,731	\$309,134,536	5,609	3,679	\$20,483,737
\$ 200,000 - \$ 249,999	1,213	\$270,762,331	\$190,543,588	2,705	1,739	\$13,259,539
\$ 250,000 - \$ 499,999	2,111	\$719,386,336	\$495,455,631	4,606	3,380	\$36,210,088
\$ 500,000 - \$ 999,999	698	\$466,417,533	\$318,383,034	1,547	1,156	\$23,554,713
\$1,000,000 And Over	275	\$711,218,883	\$487,724,080	622	344	\$29,112,529
Total	96,764	\$7,094,521,657	\$5,209,262,602	222,645	113,417	\$285,065,843

(*) There were no returns with AGI between \$3,000 - \$4,999 for Table 6-R.

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	16,981	\$0	\$69,066	56,778	5,634	\$0
\$ 1 - \$ 2,999	7,018	\$10,580,918	\$44,219	24,208	1,512	\$0
\$ 3,000 - \$ 4,999	4,960	\$19,851,972	\$471,501	16,693	1,348	\$0
\$ 5,000 - \$ 9,999	13,586	\$102,269,280	\$40,706,751	43,743	5,195	\$0
\$ 10,000 - \$ 19,999	24,243	\$349,058,238	\$219,414,324	74,676	16,594	\$0
\$ 20,000 - \$ 29,999	6,704	\$161,223,274	\$98,900,073	21,999	3,662	\$0
\$ 30,000 - \$ 39,999	1,379	\$46,386,090	\$16,511,853	4,135	1,025	\$0
\$ 40,000 - \$ 49,999	507	\$22,591,986	\$7,196,034	1,448	405	\$0
\$ 50,000 - \$ 59,999	360	\$19,670,453	\$7,282,309	1,021	289	\$0
\$ 60,000 - \$ 74,999	370	\$24,795,921	\$11,202,230	1,022	333	\$0
\$ 75,000 - \$ 99,999	346	\$29,549,872	\$14,716,438	906	263	\$0
\$ 100,000 - \$ 124,999	213	\$23,687,671	\$13,143,087	518	189	\$0
\$ 125,000 - \$ 149,999	117	\$15,914,203	\$9,275,216	275	104	\$0
\$ 150,000 - \$ 199,999	125	\$21,392,053	\$13,476,014	304	118	\$0
\$ 200,000 - \$ 249,999	94	\$20,796,138	\$13,003,806	215	105	\$0
\$ 250,000 - \$ 499,999	152	\$52,125,679	\$32,785,681	367	164	\$0
\$ 500,000 - \$ 999,999	53	\$35,799,911	\$19,451,457	123	58	\$0
\$1,000,000 And Over	43	\$132,784,722	\$86,485,159	108	38	\$0
Total	77,251	\$1,088,478,381	\$604,135,218	248,539	37,036	\$0

TABLE 8-R
TOTAL MARRIED SEPARATE PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	171	\$0	\$1,141,860	183	16	\$48,130
\$ 1 - \$ 2,999	854	\$1,478,512	\$3,272,208	1,187	70	\$68,762
\$ 3,000 - \$ 4,999	2,562	\$11,106,740	\$11,923,335	2,821	94	\$95,060
\$ 5,000 - \$ 9,999	33,296	\$261,454,662	\$216,316,989	38,224	2,153	\$2,491,049
\$ 10,000 - \$ 19,999	114,687	\$1,753,111,672	\$1,416,348,716	134,119	23,473	\$37,521,905
\$ 20,000 - \$ 29,999	143,770	\$3,604,869,448	\$2,922,094,412	160,544	52,373	\$111,561,502
\$ 30,000 - \$ 39,999	142,628	\$4,977,787,753	\$4,015,248,153	153,793	75,238	\$180,418,442
\$ 40,000 - \$ 49,999	113,376	\$5,072,707,340	\$4,045,700,409	120,392	74,354	\$198,885,690
\$ 50,000 - \$ 59,999	77,544	\$4,236,175,393	\$3,337,284,153	82,127	58,255	\$174,826,134
\$ 60,000 - \$ 74,999	65,360	\$4,355,127,597	\$3,381,973,639	69,428	55,554	\$189,119,789
\$ 75,000 - \$ 99,999	47,275	\$4,039,457,509	\$3,077,902,578	50,816	44,323	\$185,474,198
\$ 100,000 - \$ 124,999	19,188	\$2,126,995,393	\$1,589,899,723	21,078	18,875	\$103,769,157
\$ 125,000 - \$ 149,999	9,189	\$1,251,361,360	\$923,824,985	10,242	9,169	\$63,265,792
\$ 150,000 - \$ 199,999	8,885	\$1,525,346,082	\$1,113,182,927	10,060	8,736	\$79,659,317
\$ 200,000 - \$ 249,999	4,077	\$906,892,099	\$649,764,600	4,624	3,963	\$48,207,471
\$ 250,000 - \$ 499,999	6,199	\$2,092,394,550	\$1,464,025,502	7,101	6,242	\$111,543,463
\$ 500,000 - \$ 999,999	1,920	\$1,306,812,080	\$902,208,447	2,234	2,012	\$68,623,378
\$1,000,000 And Over	733	\$1,936,105,946	\$1,354,376,448	883	709	\$92,797,765
Total	791,714	\$39,459,184,136	\$30,426,489,084	869,856	435,609	\$1,648,377,004

**TABLE 9-R
TOTAL MARRIED SEPARATE NO-PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (NO AGI)	9,613	\$0	\$492,825	15,238	781	\$0
\$ 1 - \$ 2,999	26,267	\$39,767,065	\$27,654,712	33,802	1,368	\$0
\$ 3,000 - \$ 4,999	17,423	\$68,823,205	\$45,982,630	22,628	1,444	\$0
\$ 5,000 - \$ 9,999	18,802	\$130,662,600	\$83,708,146	27,100	4,809	\$0
\$ 10,000 - \$ 19,999	9,610	\$131,104,074	\$84,171,288	13,903	5,155	\$0
\$ 20,000 - \$ 29,999	2,712	\$66,048,165	\$43,148,160	3,415	1,363	\$0
\$ 30,000 - \$ 39,999	1,581	\$54,814,644	\$37,914,363	1,787	654	\$0
\$ 40,000 - \$ 49,999	1,076	\$48,199,111	\$34,679,547	1,182	450	\$0
\$ 50,000 - \$ 59,999	750	\$41,132,273	\$29,867,157	813	412	\$0
\$ 60,000 - \$ 74,999	656	\$43,900,546	\$31,303,025	723	405	\$0
\$ 75,000 - \$ 99,999	561	\$47,887,911	\$34,137,535	615	374	\$0
\$ 100,000 - \$ 124,999	236	\$26,274,173	\$18,208,222	259	163	\$0
\$ 125,000 - \$ 149,999	139	\$18,998,256	\$13,066,242	160	107	\$0
\$ 150,000 - \$ 199,999	116	\$19,985,236	\$14,131,863	132	93	\$0
\$ 200,000 - \$ 249,999	52	\$11,595,742	\$7,688,164	60	42	\$0
\$ 250,000 - \$ 499,999	94	\$32,136,717	\$21,305,261	107	75	\$0
\$ 500,000 - \$ 999,999	35	\$23,393,551	\$15,435,971	43	32	\$0
\$1,000,000 And Over	14	\$27,187,291	\$17,126,740	18	15	\$0
Total	89,737	\$831,910,560	\$560,021,851	121,985	17,742	\$0

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

County	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
ADAIR	4,814	\$147,324,993	\$115,448,749	7,052	2,206	\$5,109,085
ADAMS	2,453	\$74,641,161	\$59,379,037	3,615	1,096	\$2,745,487
ALLAMAKEE	8,331	\$235,496,391	\$183,204,236	12,039	4,295	\$7,152,819
APPANOOSE	6,971	\$185,198,611	\$145,484,382	10,251	3,319	\$6,329,879
AUDUBON	3,635	\$119,563,656	\$95,748,678	5,324	1,491	\$4,709,328
BENTON	15,603	\$559,722,025	\$434,057,304	20,971	7,391	\$21,643,566
BLACK HAWK	73,582	\$2,714,714,801	\$2,055,635,534	99,937	32,750	\$105,340,045
BOONE	15,542	\$547,119,541	\$418,705,112	21,151	6,815	\$20,755,430
BREMER	14,461	\$549,756,669	\$417,070,937	19,979	6,247	\$21,233,311
BUCHANAN	12,243	\$408,781,429	\$321,275,303	16,697	6,050	\$15,080,200
BUENA VISTA	11,986	\$396,412,713	\$311,625,589	16,958	7,364	\$14,742,720
BUTLER	8,886	\$286,446,060	\$227,042,198	12,674	3,861	\$10,833,531
CALHOUN	5,987	\$198,392,484	\$157,135,916	8,739	2,471	\$7,812,386
CARROLL	13,565	\$486,415,849	\$377,014,702	18,528	6,227	\$18,302,586
CASS	8,258	\$260,377,211	\$200,794,606	12,196	3,728	\$9,161,982
CEDAR	11,337	\$398,865,781	\$307,906,214	15,389	5,015	\$15,200,894
CERRO GORDO	26,402	\$952,293,843	\$721,735,163	36,302	10,895	\$35,517,834
CHEROKEE	7,571	\$248,899,228	\$197,830,847	10,705	3,053	\$9,576,109
CHICKASAW	7,597	\$249,467,678	\$197,142,772	10,535	3,543	\$8,930,056
CLARKE	5,332	\$153,614,716	\$120,690,809	7,708	3,065	\$5,298,190
CLAY	10,576	\$396,482,689	\$301,093,008	14,611	4,556	\$15,276,533
CLAYTON	10,510	\$307,146,976	\$241,522,554	15,131	4,626	\$9,952,395
CLINTON	28,568	\$935,214,233	\$724,363,004	39,756	13,615	\$34,646,182

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
CRAWFORD	9,684	\$306,541,431	\$242,498,514	14,103	6,608	\$11,285,441
DALLAS	37,596	\$2,101,917,254	\$1,555,435,554	47,947	20,185	\$86,818,083
DAVIS	4,359	\$122,723,060	\$96,372,788	6,501	2,822	\$4,228,589
DECATUR	3,840	\$100,040,030	\$76,167,727	5,701	1,965	\$2,998,701
DELAWARE	10,709	\$336,473,783	\$263,164,757	14,822	5,167	\$12,166,131
DES MOINES	24,024	\$816,274,449	\$629,791,786	34,097	11,204	\$29,619,145
DICKINSON	11,276	\$457,363,741	\$341,316,914	16,154	3,948	\$16,130,567
DUBUQUE	58,055	\$2,138,156,841	\$1,619,824,880	77,988	27,055	\$77,920,661
EMMET	5,845	\$183,497,775	\$144,317,805	8,223	2,623	\$6,577,735
FAYETTE	11,559	\$337,506,009	\$267,292,537	16,632	5,383	\$12,162,742
FLOYD	9,306	\$298,529,439	\$236,299,167	13,082	4,337	\$11,183,787
FRANKLIN	6,083	\$210,655,867	\$164,314,127	8,915	3,794	\$8,104,000
FREMONT	4,259	\$147,963,577	\$116,329,980	6,091	1,914	\$5,044,333
GREENE	5,579	\$183,282,627	\$143,143,801	8,098	2,578	\$7,058,718
GRUNDY	7,555	\$293,153,312	\$225,990,907	10,453	3,279	\$11,849,175
GUTHRIE	6,409	\$226,178,664	\$173,669,646	9,268	2,870	\$8,589,483
HAMILTON	9,205	\$326,059,455	\$252,654,845	13,055	4,280	\$12,131,602
HANCOCK	6,665	\$211,085,820	\$166,056,881	9,368	2,992	\$7,879,871
HARDIN	10,462	\$353,903,796	\$276,562,656	14,962	4,483	\$13,503,364
HARRISON	8,677	\$299,610,271	\$229,495,552	12,067	4,048	\$8,199,815
HENRY	11,314	\$347,777,309	\$270,131,529	15,793	5,383	\$12,603,523
HOWARD	5,880	\$178,584,017	\$140,860,408	8,349	2,842	\$5,504,269
HUMBOLDT	5,880	\$220,449,644	\$171,592,725	8,427	2,725	\$8,914,725

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
IDA	4,345	\$160,354,006	\$124,489,881	6,259	1,971	\$5,700,546
IOWA	10,497	\$395,580,807	\$296,410,844	14,277	4,689	\$13,422,462
JACKSON	11,732	\$358,400,061	\$279,954,861	16,562	5,218	\$13,218,515
JASPER	21,317	\$715,441,946	\$548,757,647	29,413	9,567	\$26,948,782
JEFFERSON	8,769	\$316,016,046	\$236,729,424	12,239	3,595	\$10,605,226
JOHNSON	74,080	\$3,324,658,682	\$2,471,818,841	93,343	30,116	\$133,989,508
JONES	11,510	\$375,609,233	\$294,271,692	16,107	5,037	\$14,152,263
KEOKUK	5,925	\$174,828,245	\$138,799,209	8,609	2,752	\$6,390,587
KOSSUTH	9,592	\$332,936,799	\$261,146,216	13,779	4,132	\$12,374,051
LEE	19,769	\$621,642,577	\$484,398,670	28,245	8,981	\$22,924,129
LINN	128,485	\$5,427,711,201	\$4,070,069,498	169,867	59,392	\$213,756,177
LOUISA	6,422	\$203,887,823	\$161,347,980	8,905	3,630	\$7,554,257
LUCAS	4,945	\$140,783,560	\$109,888,185	7,044	2,435	\$5,078,003
LYON	6,938	\$239,874,096	\$189,368,691	9,510	3,758	\$8,608,107
MADISON	9,075	\$365,528,104	\$274,988,456	12,356	4,643	\$14,740,187
MAHASKA	12,408	\$408,926,533	\$314,106,898	17,179	6,031	\$14,831,880
MARION	19,026	\$679,836,330	\$518,437,238	26,288	9,544	\$25,682,110
MARSHALL	22,830	\$769,093,242	\$595,682,867	32,391	12,889	\$29,048,618
MILLS	8,212	\$320,037,153	\$236,722,681	11,143	3,992	\$8,549,406
MITCHELL	6,355	\$201,316,870	\$159,563,415	9,081	2,922	\$6,905,051
MONONA	5,215	\$180,525,825	\$142,881,619	7,714	2,306	\$6,933,367
MONROE	4,170	\$128,439,574	\$100,601,815	6,119	2,083	\$4,577,823
MONTGOMERY	6,163	\$187,766,214	\$148,369,104	8,767	2,832	\$6,779,112

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
MUSCATINE	25,417	\$911,778,199	\$700,781,070	34,520	13,413	\$35,671,506
OBRIEN	8,865	\$291,371,946	\$228,481,175	12,496	3,983	\$10,803,156
OSCEOLA	3,859	\$121,141,598	\$97,502,571	5,374	1,919	\$4,342,045
PAGE	8,530	\$267,017,880	\$210,983,056	12,167	3,687	\$9,690,609
PALO ALTO	5,484	\$172,777,286	\$136,020,046	7,936	2,463	\$6,369,855
PLYMOUTH	15,339	\$619,336,296	\$477,445,837	21,062	7,692	\$23,068,797
POCAHONTAS	4,334	\$141,282,792	\$113,665,003	6,330	1,808	\$5,464,002
POLK	260,484	\$11,798,785,996	\$8,762,224,750	340,169	132,338	\$477,747,265
POTTAWATTAMIE	52,791	\$1,859,031,669	\$1,383,236,779	72,708	26,980	\$43,894,399
POWESHIEK	10,794	\$387,858,682	\$293,217,907	15,199	4,628	\$14,646,163
RINGGOLD	2,617	\$76,986,712	\$59,747,300	3,958	1,200	\$2,624,315
SAC	6,279	\$203,630,088	\$160,969,950	9,088	2,723	\$7,706,674
SCOTT	98,155	\$4,244,714,043	\$3,161,000,119	133,430	47,576	\$164,862,673
SHELBY	7,557	\$273,458,543	\$210,366,510	10,645	3,349	\$9,739,585
SIOUX	19,037	\$774,388,881	\$594,792,859	25,948	11,179	\$30,080,450
STORY	46,894	\$1,877,080,607	\$1,412,518,580	60,400	18,343	\$72,668,038
TAMA	9,783	\$318,882,493	\$250,665,926	14,096	4,995	\$12,201,236
TAYLOR	3,410	\$96,889,503	\$78,020,295	5,060	1,653	\$3,371,918
UNION	7,149	\$209,779,878	\$163,127,648	10,274	3,220	\$7,420,441
VAN BUREN	4,024	\$109,585,449	\$85,873,028	6,058	2,002	\$3,677,302
WAPELLO	19,098	\$588,656,638	\$460,725,872	27,453	10,077	\$21,290,146
WARREN	26,906	\$1,087,466,804	\$814,299,985	35,559	13,195	\$42,474,863
WASHINGTON	12,954	\$422,618,733	\$324,527,774	18,162	6,420	\$15,399,298

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
WAYNE	3,246	\$88,722,642	\$70,990,164	4,912	1,591	\$3,008,765
WEBSTER	20,390	\$684,999,342	\$529,943,370	28,618	9,632	\$26,052,529
WINNEBAGO	6,882	\$221,295,814	\$174,432,787	9,654	2,913	\$8,017,227
WINNESHIEK	11,970	\$384,460,307	\$295,147,035	16,646	5,112	\$13,563,102
WOODBURY	57,028	\$1,977,195,451	\$1,511,576,117	78,314	32,973	\$69,173,283
WORTH	4,577	\$147,989,428	\$116,844,213	6,373	1,974	\$5,123,943
WRIGHT	7,522	\$242,904,023	\$188,625,393	10,936	3,733	\$8,987,571
Total	1,777,586	\$67,641,359,559	\$51,361,750,991	2,425,086	851,450	\$2,557,736,331

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Net Taxable Income	Tax Paid
\$ (NO AGI)	7,729	\$0	\$-9,787,500	\$70,291,356	\$2,767,760	\$283,253
\$ 1 - \$ 2,999	19,525	\$29,892,799	\$-3,851,845	\$10,869,713	\$27,930,327	\$51,477
\$ 3,000 - \$ 4,999	12,921	\$51,365,534	\$-399,513	\$14,508,871	\$40,296,649	\$72,422
\$ 5,000 - \$ 9,999	32,937	\$249,166,518	\$4,599,284	\$68,259,872	\$183,550,162	\$1,787,238
\$ 10,000 - \$ 19,999	97,287	\$1,501,068,371	\$60,293,861	\$394,611,701	\$1,070,770,711	\$26,029,661
\$ 20,000 - \$ 29,999	141,995	\$3,574,792,571	\$201,089,704	\$769,472,821	\$2,636,529,518	\$94,165,668
\$ 30,000 - \$ 39,999	156,720	\$5,480,871,053	\$382,989,568	\$979,969,441	\$4,138,739,807	\$178,125,805
\$ 40,000 - \$ 49,999	132,770	\$5,945,526,113	\$490,064,895	\$946,705,266	\$4,518,231,600	\$215,533,401
\$ 50,000 - \$ 59,999	95,272	\$5,207,681,028	\$489,687,710	\$780,609,105	\$3,943,970,523	\$200,928,687
\$ 60,000 - \$ 74,999	84,040	\$5,604,597,112	\$593,013,547	\$808,387,185	\$4,208,684,964	\$229,012,601
\$ 75,000 - \$ 99,999	62,845	\$5,374,478,691	\$647,474,028	\$744,171,609	\$3,988,205,199	\$233,524,018
\$ 100,000 - \$ 124,999	26,522	\$2,940,853,314	\$404,485,899	\$386,731,414	\$2,151,387,203	\$135,894,633
\$ 125,000 - \$ 149,999	12,758	\$1,737,931,923	\$262,920,343	\$219,704,080	\$1,256,735,746	\$82,931,972
\$ 150,000 - \$ 199,999	12,651	\$2,171,408,010	\$362,028,804	\$256,209,213	\$1,555,097,585	\$107,206,185
\$ 200,000 - \$ 249,999	5,860	\$1,304,778,284	\$244,351,126	\$144,383,207	\$917,970,776	\$65,639,615
\$ 250,000 - \$ 499,999	9,268	\$3,137,475,104	\$671,995,136	\$307,236,625	\$2,164,480,653	\$158,959,360
\$ 500,000 - \$ 999,999	3,014	\$2,040,928,813	\$477,637,809	\$171,855,290	\$1,393,148,193	\$102,127,291
\$1,000,000 And Over	1,185	\$3,259,954,010	\$759,635,940	\$219,972,550	\$2,284,518,033	\$145,444,258
Total	915,299	\$49,612,769,248	\$6,038,228,796	\$7,293,949,319	\$36,483,015,409	\$1,977,717,545

TABLE 12-R
TOTAL PAY AND NO-PAY FOR STANDARD DEDUCTION CLAIMANTS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Net Taxable Income	Tax Paid
\$ (NO AGI)	37,197	\$0	\$3,444,411	\$102,828,454	\$390,920	\$60,481
\$ 1 - \$ 2,999	57,681	\$95,449,307	\$-1,405,681	\$83,630,827	\$15,502,845	\$22,381
\$ 3,000 - \$ 4,999	53,346	\$214,132,018	\$-1,007,985	\$113,519,339	\$101,873,317	\$27,333
\$ 5,000 - \$ 9,999	134,967	\$1,004,115,900	\$8,189,386	\$311,386,207	\$685,165,879	\$2,758,957
\$ 10,000 - \$ 19,999	217,627	\$3,216,739,928	\$79,863,989	\$553,768,844	\$2,584,014,563	\$47,231,567
\$ 20,000 - \$ 29,999	158,576	\$3,913,640,757	\$194,878,318	\$406,518,658	\$3,313,359,137	\$112,490,490
\$ 30,000 - \$ 39,999	98,993	\$3,417,283,281	\$244,179,220	\$248,431,249	\$2,926,351,160	\$128,060,542
\$ 40,000 - \$ 49,999	50,667	\$2,249,013,330	\$197,133,786	\$125,981,372	\$1,926,233,624	\$94,732,766
\$ 50,000 - \$ 59,999	24,460	\$1,329,863,207	\$134,966,463	\$61,949,643	\$1,133,133,011	\$59,734,402
\$ 60,000 - \$ 74,999	15,451	\$1,024,038,881	\$115,404,205	\$40,263,933	\$868,742,657	\$48,900,783
\$ 75,000 - \$ 99,999	7,894	\$668,742,826	\$82,988,970	\$21,036,829	\$564,960,102	\$34,104,994
\$ 100,000 - \$ 124,999	2,429	\$268,283,489	\$35,491,981	\$6,461,599	\$226,512,815	\$14,691,323
\$ 125,000 - \$ 149,999	1,122	\$152,342,568	\$20,326,281	\$2,892,070	\$129,167,562	\$8,669,741
\$ 150,000 - \$ 199,999	945	\$161,414,685	\$22,374,658	\$2,435,102	\$136,677,819	\$9,471,315
\$ 200,000 - \$ 249,999	414	\$91,529,369	\$13,706,313	\$1,100,835	\$76,761,713	\$5,490,687
\$ 250,000 - \$ 499,999	415	\$137,005,700	\$18,391,982	\$1,091,869	\$117,531,973	\$8,652,855
\$ 500,000 - \$ 999,999	77	\$48,930,965	\$6,742,379	\$208,270	\$41,980,316	\$3,058,529
\$1,000,000 And Over	26	\$36,064,100	\$5,614,371	\$73,560	\$30,376,169	\$1,859,640
Total	862,287	\$18,028,590,311	\$1,181,283,047	\$2,083,578,660	\$14,878,735,582	\$580,018,786

TABLE 13-R
CREDITS CLAIMED ON TOTAL PAY AND NO-PAY RETURNS

AGI Class	Number of Taxpayers	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Tuition Textbook Tax Credit
\$ (NO AGI)	44,926	\$56,829	\$4,753	\$259,867	\$9,119
\$ 1 - \$ 2,999	77,206	\$66,353	\$13,754	\$343,815	\$2,153
\$ 3,000 - \$ 4,999	66,267	\$95,309	\$10,679	\$693,297	\$6,586
\$ 5,000 - \$ 9,999	167,904	\$581,775	\$39,286	\$3,883,215	\$91,886
\$ 10,000 - \$ 19,999	314,914	\$2,357,031	\$145,240	\$12,264,666	\$669,054
\$ 20,000 - \$ 29,999	300,571	\$2,748,243	\$161,696	\$7,454,973	\$1,838,406
\$ 30,000 - \$ 39,999	255,713	\$1,442,912	\$126,824	\$1,653,186	\$2,390,873
\$ 40,000 - \$ 49,999	183,437	\$219,683	\$56,539	\$43,192	\$2,254,634
\$ 50,000 - \$ 59,999	119,732	\$0	\$0	\$0	\$1,836,261
\$ 60,000 - \$ 74,999	99,491	\$0	\$0	\$0	\$1,842,586
\$ 75,000 - \$ 99,999	70,739	\$0	\$0	\$0	\$1,601,187
\$ 100,000 - \$ 124,999	28,951	\$0	\$0	\$0	\$782,114
\$ 125,000 - \$ 149,999	13,880	\$0	\$0	\$0	\$436,374
\$ 150,000 - \$ 199,999	13,596	\$0	\$0	\$0	\$474,415
\$ 200,000 - \$ 249,999	6,274	\$0	\$0	\$0	\$230,798
\$ 250,000 - \$ 499,999	9,683	\$0	\$0	\$0	\$412,639
\$ 500,000 - \$ 999,999	3,091	\$0	\$0	\$0	\$148,199
\$1,000,000 And Over	1,211	\$0	\$0	\$0	\$45,617
Total	1,777,586	\$7,568,135	\$558,771	\$26,596,211	\$15,072,901

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

AGI Class	Number of Taxpayers	Out-of-State Tax Credit	Motor Vehicle Fuel Tax Credit	Other Nonrefundable Tax Credits	Other Refundable Tax Credits
\$ (NO AGI)	44,926	\$359	\$404,548	\$139,386	\$781,445
\$ 1 - \$ 2,999	77,206	\$827	\$66,914	\$499	\$18,099
\$ 3,000 - \$ 4,999	66,267	\$1,609	\$66,173	\$2,062	\$7,015
\$ 5,000 - \$ 9,999	167,904	\$49,678	\$186,938	\$11,838	\$46,649
\$ 10,000 - \$ 19,999	314,914	\$935,387	\$456,875	\$985,423	\$1,017,826
\$ 20,000 - \$ 29,999	300,571	\$3,719,727	\$409,893	\$518,327	\$58,453
\$ 30,000 - \$ 39,999	255,713	\$6,381,449	\$348,147	\$806,325	\$309,388
\$ 40,000 - \$ 49,999	183,437	\$7,157,281	\$257,856	\$949,518	\$134,630
\$ 50,000 - \$ 59,999	119,732	\$6,485,266	\$165,513	\$1,143,092	\$240,415
\$ 60,000 - \$ 74,999	99,491	\$7,287,423	\$207,640	\$1,262,068	\$233,016
\$ 75,000 - \$ 99,999	70,739	\$7,690,441	\$164,192	\$2,037,174	\$688,594
\$ 100,000 - \$ 124,999	28,951	\$4,296,105	\$92,321	\$1,696,143	\$400,332
\$ 125,000 - \$ 149,999	13,880	\$2,697,643	\$50,946	\$1,479,461	\$323,957
\$ 150,000 - \$ 199,999	13,596	\$3,466,321	\$48,601	\$2,561,676	\$277,846
\$ 200,000 - \$ 249,999	6,274	\$1,906,215	\$34,109	\$2,212,045	\$153,305
\$ 250,000 - \$ 499,999	9,683	\$5,113,111	\$69,612	\$8,030,510	\$1,314,054
\$ 500,000 - \$ 999,999	3,091	\$3,893,528	\$21,574	\$9,604,028	\$872,047
\$1,000,000 And Over	1,211	\$7,180,807	\$15,646	\$42,378,376	\$4,846,741
Total	1,777,586	\$68,263,177	\$3,067,498	\$75,817,951	\$11,723,812

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

2010 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No Taxable Income)	94,783	\$315,530,236	\$92,832,043	\$0	199,339	19,769	\$320,144
\$ 1 - \$ 1,428	46,093	\$150,549,782	\$6,085,386	\$34,644,693	67,060	6,880	\$31,376
\$ 1,429 - \$ 2,856	54,782	\$260,106,109	\$9,592,532	\$117,545,611	78,604	8,504	\$46,036
\$ 2,857- \$ 5,712	113,558	\$819,581,437	\$28,463,878	\$485,526,693	162,277	22,585	\$704,615
\$ 5,713 - \$12,852	267,405	\$3,479,813,077	\$147,795,309	\$2,469,010,630	391,018	82,077	\$34,826,475
\$ 12,853 - \$21,420	311,325	\$6,880,344,000	\$364,241,526	\$5,331,835,746	421,563	122,360	\$160,692,972
\$ 21,421 - \$28,560	244,067	\$7,672,175,707	\$506,580,570	\$6,081,264,665	308,912	116,256	\$246,304,251
\$ 28,561 - \$42,840	341,806	\$15,024,896,568	\$1,241,043,549	\$11,935,035,212	413,625	206,471	\$569,693,030
\$ 42,841 - \$64,260	191,114	\$12,527,537,710	\$1,301,771,348	\$9,791,672,774	232,877	154,518	\$533,905,088
\$ 64,261 And Over	112,653	\$20,510,824,933	\$3,521,105,702	\$15,115,214,967	149,811	112,030	\$1,011,212,344
Total	1,777,586	\$67,641,359,559	\$7,219,511,843	\$51,361,750,991	2,425,086	851,450	\$2,557,736,331

TABLE 15-R
TOTAL PAY RETURNS BY TAXABLE INCOME

2010 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No Taxable Income)	302	\$2,990,433	\$851,014	\$0	484	68	\$320,144
\$ 1 - \$ 1,428	350	\$1,282,428	\$121,112	\$262,039	530	14	\$31,376
\$ 1,429 - \$ 2,856	536	\$2,694,348	\$-80,638	\$1,176,994	730	18	\$46,036
\$ 2,857- \$ 5,712	31,448	\$236,206,615	\$11,094,231	\$151,819,151	34,653	89	\$704,615
\$ 5,713 - \$12,852	179,883	\$2,409,043,997	\$139,859,205	\$1,714,361,665	215,812	17,883	\$34,826,475
\$ 12,853 - \$21,420	286,705	\$6,398,076,527	\$368,098,875	\$4,941,249,118	366,668	101,819	\$160,692,972
\$ 21,421 - \$28,560	239,680	\$7,538,468,407	\$501,936,999	\$5,974,808,541	299,915	113,893	\$246,304,251
\$ 28,561 - \$42,840	338,563	\$14,876,406,704	\$1,228,729,758	\$11,821,390,892	409,514	204,990	\$569,693,030
\$ 42,841 - \$64,260	189,027	\$12,385,377,850	\$1,286,446,181	\$9,684,388,285	230,087	153,157	\$533,905,088
\$ 64,261 And Over	110,658	\$19,982,217,968	\$3,440,353,933	\$14,730,602,835	146,620	110,392	\$1,011,212,344
Total	1,377,152	\$63,832,765,277	\$6,977,410,670	\$49,020,059,520	1,705,013	702,323	\$2,557,736,331

**TABLE 16-R
TOTAL NO-PAY RETURNS BY TAXABLE INCOME**

2010 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Net Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Paid
\$ (No Taxable Income)	94,481	\$312,539,803	\$91,981,029	\$0	198,855	19,701	\$0
\$ 1 - \$ 1,428	45,743	\$149,267,354	\$5,964,274	\$34,382,654	66,530	6,866	\$0
\$ 1,429 - \$ 2,856	54,246	\$257,411,761	\$9,673,170	\$116,368,617	77,874	8,486	\$0
\$ 2,857- \$ 5,712	82,110	\$583,374,822	\$17,369,647	\$333,707,542	127,624	22,496	\$0
\$ 5,713 - \$12,852	87,522	\$1,070,769,080	\$7,936,104	\$754,648,965	175,206	64,194	\$0
\$ 12,853 - \$21,420	24,620	\$482,267,473	\$-3,857,349	\$390,586,628	54,895	20,541	\$0
\$ 21,421 - \$28,560	4,387	\$133,707,300	\$4,643,571	\$106,456,124	8,997	2,363	\$0
\$ 28,561 - \$42,840	3,243	\$148,489,864	\$12,313,791	\$113,644,320	4,111	1,481	\$0
\$ 42,841 - \$64,260	2,087	\$142,159,860	\$15,325,167	\$107,284,489	2,790	1,361	\$0
\$ 64,261 And Over	1,995	\$528,606,965	\$80,751,769	\$384,612,132	3,191	1,638	\$0
Total	400,434	\$3,808,594,282	\$242,101,173	\$2,341,691,471	720,073	149,127	\$0

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, 2011). 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 2011.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amount
6,297	\$34,582,395.91	\$3,300,347.11	\$9,223,823.69	\$47,106,566.71