

# IOWA Department of REVENUE

## Executive Summary 2007 Iowa Tax Amnesty

During its 2007 session the General Assembly enacted Senate File 580, the Iowa Tax Amnesty Act of 2007. The legislation directed the Iowa Department of Revenue to offer individuals and businesses an opportunity to resolve past due tax obligations during the period from September 4 through October 31, 2007, without fear of prosecution. In addition, as an inducement to come forward the legislation allowed the Department to waive all penalties and half the interest normally due on delinquent tax payments. Iowa last offered a tax amnesty during the fall of 1986.

During the amnesty period the Department of Revenue received 7,467 payments totaling \$28,291,220. The breakdown of payments by tax type is as follows:

Tax Type	Number of Payments		Payment Amounts	
	Number	Percent	Amount	Percent
Corporate Income	365	4.89%	\$11,592,416.44	40.98%
Individual Income	4,513	60.44%	6,580,887.96	23.26%
Consumers Use	224	3.00%	6,102,615.23	21.57%
Sales	1,548	20.73%	2,680,871.31	9.48%
Withholding	595	7.97%	613,480.42	2.17%
Motor Vehicle Use	33	0.44%	211,192.81	0.75%
Motor Vehicle Fuel	3	0.04%	173,728.06	0.61%
Retailers Use	146	1.96%	172,501.08	0.61%
Inheritance	14	0.19%	130,631.50	0.46%
Drug	15	0.20%	29,894.10	0.11%
Fiduciary	10	0.13%	2,850.68	0.01%
Cigarette/ Tobacco	1	0.01%	150.76	0.00%
<b>Totals</b>	<b>7,467</b>	<b>100.00%</b>	<b>\$28,291,220.35</b>	<b>100.00%</b>

Other results of the tax amnesty program include:

- For administrative and tracking purposes payments accepted for the amnesty were also classified according to the following four sources: non-filers (\$7,820,518.30), amended returns (\$8,023,516.64), accounts receivable not in protest (\$7,385,596.21), and accounts receivable in protest (\$5,061,589.20).
- The Department received 4,335 amnesty applications. Of these 818 were rejected for reasons such as taxes owed were not paid in full or the taxes owed were due for a tax period after December 31, 2006.
- Of the \$710,000 appropriated for the amnesty program, \$561,314 was spent with \$509,491 (90.8%) of the total amount being spent on promotion and advertising.

The report on the Tax Amnesty Program consists of five sections. Section 1 provides an explanation of the legislation that authorized the amnesty program. Section 2 describes the promotional materials and advertising campaign developed to inform individuals and businesses of the tax amnesty program. Section 3 presents the Department's budgeted and actual amnesty program expenditures. Section 4 presents the tax amnesty application and review process. Section 5 provides a statistical summary of amnesty program collections.

# Summary of Tax Amnesty Legislation

Senate File 580, the Iowa Tax Amnesty Act of 2007, directed the Iowa Department of Revenue to offer individuals and businesses an opportunity to pay delinquent taxes without paying any penalties and with only half the interest normally charged. In addition, delinquent taxpayers were offered relief from future civil or criminal prosecution for the tax liabilities resolved under the amnesty.

The legislation designated a two month amnesty period beginning on September 4 and ending October 31, 2007. The amnesty covered all taxes and fees administered by the Department of Revenue and tax liabilities incurred on or before December 31, 2006. The taxes and fees eligible for the amnesty included:

- Individual income tax
- Corporate income tax
- Withholding tax
- Fiduciary income tax
- Franchise tax
- Sales and use taxes
- Local option sales taxes
- Hotel and motel tax
- Inheritance and estate tax
- Motor fuel and special fuel taxes
- Environmental protection charges
- Cigarette and tobacco taxes
- Drug stamp tax

Taxes and fees administered by other departments of state government, such as the insurance premium tax, or administered by local governments, such as property tax, were not covered by the amnesty.

To take advantage of the amnesty delinquent taxpayers were required to complete an application and pay all past due taxes and one half of accrued interest in full. Also, the legislation required amnesty participants to relinquish all administrative and judicial rights to challenge the imposition of the tax and its amount, except for adjustments made pursuant to a federal audit completed after the effective date of the act (May 24, 2007). Taxpayers subject to criminal investigation or who were a party to a criminal proceeding pending in a District Court, Court of Appeals, or the Supreme Court of Iowa for reasons related to nonpayment of taxes or fraud were not eligible for the amnesty.

The legislation directed the Department of Revenue to collaborate with the Iowa Lottery in promoting and advertising the tax amnesty. The Department received an appropriation of \$710,000 to cover the cost of advertising and administering the amnesty program with any funds remaining from the appropriation to revert to the General Fund after June 30, 2008. An additional appropriation of \$150,000 was authorized for FY 2008 to hire temporary staff for the purpose of increasing the audit and enforcement activities of the Department in order to pursue leads yielded by the tax amnesty program.

Finally, the legislation specified that it was the intent of the General Assembly that no subsequent tax amnesty would be offered prior to January 1, 2025.

## Tax Amnesty Program Promotion Activities

Through existing contracts with the Iowa Lottery, the Department secured the services of The Integer Group and Strategic America, to develop promotional materials for the amnesty program and to develop an advertising campaign for the program. The theme chosen for the advertising campaign was "Pay the Tax and Relax."

Advertisements were placed in a wide variety of media including television, radio, print, outdoor billboards, and

pay the tax  
and relax.

[www.IowaTaxAmnesty.gov](http://www.IowaTaxAmnesty.gov)

**IOWA TAX AMNESTY**

877-4BAKTAX  
ends October 31, 2007.

the Internet. Also, advertisements were targeted at high profile sporting events, such as the World Series and Iowa State University, University of Iowa and University of Northern Iowa football games. For television advertising a heavy emphasis was directed to the Des Moines and the Cedar Rapids/ Waterloo/ Dubuque markets, which cover 66 percent of Iowa's population. Media purchases for television broadcasts were distributed:

- Early morning news 15%
- Early evening news 25%
- Prime time programming 30%
- Late news 30%

Care was taken to seek high-profile programming such as popular prime time (including season premieres) and sports programming.

Cable television advertising was recommended to air the same weeks as broadcast media advertisements and was targeted to news, sports and weather programming. Eight cable stations broadcasting throughout Iowa carried this advertising.

Radio messages allowed greater frequency throughout the campaign and reached both rural and metro markets. Thirty second radio spots aired on the Iowa Radio Network (17 stations) and The Radio Iowa Network (60 stations).

Outdoor advertising posters appeared for two months in seven metro markets in Iowa. Additionally, the Admobile, a private mobile advertising company, carried the tax amnesty message to the streets of Des Moines. The Admobile also made appearances at high profile events including the University of Iowa – Iowa State University football game.

Newspaper advertisements in 179 newspapers across Iowa helped reach Iowans in rural and metro markets. Larger ads appeared in business or main news sections of eight major metro newspapers. Business publications in Des Moines and Cedar Rapids were scheduled to further target business people. The Latino community was reached in newspaper ads in the weekly publication *El Latino*.

Magazine advertisements were placed in *The Journal of Accountancy* (388,000 nationwide circulation) and *The Tax Adviser* magazine. Full-page color ads appeared in *Newsweek*, *Sports Illustrated* and *U.S. News & World Report* zoned editions (Des Moines and Cedar Rapids area).

Animated Internet banner ads appeared on eleven news related web sites in Iowa. Additionally, banners appeared on approximately 75 sites managed through Google. Electronic newsletters were used as a way to reach tax professionals including AICPA’s (American Institute of Certified Public Accountants) Corporate Taxation Insider and Tax Insider e-newsletters.

In addition to advertising, during August the Department mailed letters to 48,000 established receivable accounts notifying them of the forthcoming tax amnesty.

## Budget and Expenditures

The Legislature appropriated \$710,000 to cover extraordinary costs the Department would incur in advertising and administering the tax amnesty program. The budget for the program and actual expenditures incurred are presented below:

Expenditure Item	Budget	Actual	Difference
Promotion and advertising	\$509,000	\$509,491	\$ 491
Temporary personnel	110,000	2,025	- 107,975
Printing and postage	46,000	21,095	- 24,905
Information system changes	20,000	27,500	7,500
Telephones	15,000	1,110	- 13,890
Office supplies	5,000	93	- 4,907
Travel	5,000	0	- 5,000
Totals	\$710,000	\$561,314	- \$148,686

In addition to expenditures for temporary help and for outside services, approximately 7,500 hours of regular Department employees’ time was reallocated to amnesty related assignments.

## Tax Amnesty Application and Issues

To qualify for the tax amnesty taxpayers were required to fill out and file an application form. On the application they were required to identify the reason(s) for requesting relief under the amnesty, provide identifying information, and list the taxes and tax periods for which the amnesty was being requested. In addition, the appropriate tax forms for the tax types and tax periods for which amnesty was being requested were required to be filed with the application. The Department established a special web site for the tax amnesty program from

# IOWA TAX AMNESTY

## Application

Due Date: October 31, 2007

### Part I: Reason for Requesting Tax Amnesty (check all that apply)

- Return has not been filed. Attach completed return(s) to this application.
- Amended return being filed. Attach completed return(s) to this application.
- Notice of tax due has been received but has not been paid in full. Attach a copy of the notice to this application.

This application and attachments are subject to Iowa Department of Revenue review and approval. If the Department calculates a different amount due, you will be sent notification of the additional amount required to be paid for approval.

### Part II: Taxpayer Information (please print)

Your Last Name	First Name	MI	Social Security Number
Spouse (if applicable) Last Name	First Name	MI	Social Security Number
Business Name (if applicable)	Federal Identification Number (if applicable)		
Street Address	City	State	Zip
Permit Number (if applicable)	County	Telephone Number(s)	
E-mail Address			

### Part III: Tax Information (attach additional sheets if necessary)

Tax Type	Tax Period Ending Date	Tax Amount Due	One-Half Interest	Total
<b>Total Amount Due:</b>				

### Part IV: Signature

*I declare that I have examined this form and all accompanying returns and supporting information, and to the best of my knowledge they are correct and complete. I understand that if I fail to meet all requirements for Iowa Tax Amnesty, this application will be declared null and void. I understand that all payments will be retained by the Department and applied to my outstanding liability and that I am relinquishing any further appeal rights for the tax periods shown above.*

Signature	Date
Spouse Signature (if applicable)	Date
Title (if application is for a business or organization)	

22-020a (7/19/07)

which individuals and companies could obtain the application form and prior period tax forms.

A team comprised of staff from the Department’s Examination, Customer Accounts and Accounts Receivable Sections reviewed each application and supporting tax forms to determine if all conditions required to qualify for the amnesty were satisfied. Of the 4,335 applications received 818 were rejected. The 3,517 approved applications included 7,467 payments.

The primary reasons applications were rejected are:

- The total amount of tax and interest due was not remitted.
- Returns were not included with the application for all periods for which the taxpayer was delinquent.
- Applications were filed for tax liabilities with a due date after December 31, 2006.

## Summary of Amnesty Activity

Under the tax amnesty individuals and businesses were allowed to apply for relief from accrued penalties and one half accrued interest owed on delinquent taxes for any tax administered by the Iowa Department of Revenue. A summary of payments received and approved under the amnesty program is presented by tax type in Table 1. This table lists payments by tax type based on the amount received under the amnesty. Corporate income tax accounted for the largest share of total payments (40.98%).

**Table 1: Summary of Approved Tax Amnesty Payments by Tax Type**

Tax Type	Number of Payments		Payment Amounts	
	Number	Percent	Amount	Percent
Corporate Income	365	4.89%	\$11,592,416.44	40.98%
Individual Income	4,513	60.44%	6,580,887.96	23.26%
Consumers Use	224	3.00%	6,102,615.23	21.57%
Sales	1,548	20.73%	2,680,871.31	9.48%
Withholding	595	7.97%	613,480.42	2.17%
Motor Vehicle Use	33	0.44%	211,192.81	0.75%
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Also, for tracking and administrative purposes payments were divided into four administrative categories.

- Payments from **Non-Filers** include those made for tax types and tax periods for which the taxpayer had not previously filed a return and had not been previously identified by the Department as delinquent under any other compliance programs.
- **Amended Returns** payments include those representing adjustments in liability for tax types and tax periods for which returns had been previously filed.
- **A/R (Accounts Receivable) Non-Protest** payments include those made to settle previous billings sent by the Department that the taxpayer has not challenged.
- **A/R (Accounts Receivable) in Protest** payments include those made to settle previous billings sent by the Department but which had been in dispute and for which the taxpayer had filed a protest with the Department.

**Table 2: Amnesty Payments by Administrative Classification**

Tax Type	(1) Non-Filers		(2) Amended Returns		(3) A/R Non-Protest		(4) A/R in Protest		All Payments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
CIGARETTE/TOBACCO					1	\$150.76			1	\$150.76
CONSUMER USE	149	\$2,893,849.76	9	\$710,207.54	59	\$715,376.00	7	\$1,783,181.93	224	\$6,102,615.23
CORPORATION	102	\$965,229.27	70	\$5,870,116.93	160	\$1,698,211.07	33	\$3,058,859.17	365	\$11,592,416.44
DRUG TAX					14	\$28,748.76	1	\$1,145.34	15	\$29,894.10
FIDUCIARY	6	\$1,725.14			4	\$1,125.54			10	\$2,850.68
INDIVIDUAL	1370	\$2,267,251.66	276	\$1,338,210.03	2853	\$2,944,916.38	14	\$30,509.89	4513	\$6,580,887.96
INHERITANCE	2	\$4,445.60	1	\$3,465.40	11	\$122,720.50			14	\$130,631.50
MOTOR VEHICLE USE	19	\$170,415.32			14	\$40,777.49			33	\$211,192.81
MVF - COLLECTIONS					3	\$173,728.06			3	\$173,728.06
RETAIL SALES	728	\$1,161,195.60	35	\$80,730.05	780	\$1,251,052.79	5	\$187,892.87	1548	\$2,680,871.31
RETAIL USE	116	\$80,678.08	4	\$15,712.52	26	\$76,110.48			146	\$172,501.08
WITHHOLDING	319	\$275,727.87	3	\$5,074.17	273	\$332,678.38			595	\$613,480.42
<b>Totals:</b>	<b>2811</b>	<b>\$7,820,518.30</b>	<b>398</b>	<b>\$8,023,516.64</b>	<b>4198</b>	<b>\$7,385,596.21</b>	<b>60</b>	<b>\$5,061,589.20</b>	<b>7467</b>	<b>\$28,291,220.35</b>

Table 2 summarized the approved payments by both tax type and administrative category. Of the \$28.3 million approved under the amnesty, \$12.4 million (44.0%) came from receivables previously identified and billed by the Department. In conjunction with the amnesty the Department was able to resolve 30 protest dockets involving 60 payments. Most of the protests that were resolved pertained to disallowed corporate claims of expenditures for the use of intangible property (i.e., trademarks, trade names, etc.).

The tax amnesty was available to both resident and non-resident individuals and businesses. Table 3 presents amnesty payments by taxpayer state of residence and administrative category. Iowa resident taxpayers accounted for 79.7 percent of the number of payments made under the amnesty and 52.3 percent of the amount of payments. The other states that accounted for the largest amounts of payments were Missouri (13.4%), Michigan (10.0%), Nevada (3.2%), Illinois (3.1%), and Arizona (2.4%).

In addition, statistics were compiled on the number and amount of payments made by Iowa resident taxpayers by county. Table 4 summarizes this information. Iowa taxpayers made 5,950 of the approved amnesty payments, which equaled \$14.8 million. Polk County taxpayers made 18.8 percent of the amnesty payments that equaled 15.9 percent of the amount of payments made by Iowa resident individuals and Iowa based businesses. The other four counties that accounted for the largest number of payments were: Linn (8.6%), Scott (6.0%), Black Hawk (4.7%), and Johnson (4.3%). The other four counties that accounted for the largest dollar amount of payments were: Woodbury (19.9%), Linn (9.1%), Wright (8.5%), and Scott (4.1%).

Unlike 1986, which was prior to the existence of local option sales and services taxes, \$155,287 of the payments collected by the Department during the tax amnesty period will be redistributed to local governments and school districts. The Local Option Sales Tax (LOST) and the School Infrastructure Local Option Tax (SILO) amounts collected during the amnesty are summarized by county in Table 5.

Payments were received for liabilities dating back as far as 1974. However, 79.3 percent of the payments were for liabilities dating from tax year 2000 and later. Table 6 summarizes payment information by tax year and administrative category.

Finally, one of the major incentives for taxpayers to participate in the amnesty was the waiver of all penalties and one half the accrued interest owed on past due tax liabilities. The amounts of penalties and interest forgiven during the tax amnesty equal \$1,170,577.82 and \$3,871,439.21, respectively.



**Table 3: Amnesty Payments by Taxpayer State of Residence**

State	(1) Non-Filers		(2) Amended Returns		(3) A/R Non-Protest		(4) A/R in Protest		All Payments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
State Unknown	52	\$65,585.34			204	\$609,082.64			256	\$674,667.98
AK-Alaska					3	\$1,567.61			3	\$1,567.61
AL-Alabama					3	\$1,145.92			3	\$1,145.92
AP-Military Pacific					1	\$83.74			1	\$83.74
AR-Arkansas	7	\$174,287.00	28	\$152,058.14	1	\$13.77			36	\$326,358.91
AZ-Arizona	5	\$4,218.50	1	\$51,071.00	30	\$71,398.52	4	\$548,178.36	40	\$674,866.38
CA-California	7	\$17,171.11	3	\$49,409.00	38	\$21,374.61			48	\$87,954.72
CO-Colorado	6	\$1,534.00			30	\$16,738.86			36	\$18,272.86
CT-Connecticut	14	\$2,272.24			4	\$488.13			18	\$2,760.37
DC-District of Columbia			7	\$346,022.00	1	\$1,118.53			8	\$347,140.53
DE-Delaware					1	\$566.88			1	\$566.88
FL-Florida	28	\$247,314.01	3	\$2,605.68	31	\$43,364.36			62	\$293,284.05
GA-Georgia	10	\$29,806.00	4	\$9,953.00	8	\$1,950.51	7	\$479,940.00	29	\$521,649.51
IA-Iowa	2352	\$5,903,508.02	308	\$2,533,485.98	3269	\$4,351,699.48	21	\$1,998,027.37	5950	\$14,786,720.85
ID-Idaho	1	\$499.00			4	\$2,004.72			5	\$2,503.72
IL-Illinois	29	\$239,268.25	1	\$7,755.05	79	\$628,230.62	1	\$4,406.77	110	\$879,660.69
IN-Indiana	33	\$9,875.72			8	\$10,513.37			41	\$20,389.09
KS-Kansas	8	\$52,422.19	2	\$7,459.00	17	\$18,045.81			27	\$77,927.00
KY-Kentucky	3	\$496.56	4	\$9,187.00	5	\$2,598.20			12	\$12,281.76
LA-Louisiana	1	\$202.00			3	\$3,032.11			4	\$3,234.11
MA-Massachusetts					4	\$1,492.83	5	\$295.89	9	\$1,788.72
MD-Maryland	2	\$143,245.67			4	\$24,730.22			6	\$167,975.89
ME-Maine					4	\$3,400.70			4	\$3,400.70
MI-Michigan	5	\$6,224.58			20	\$779,468.16	22	\$2,030,740.81	47	\$2,816,433.55
MN-Minnesota	21	\$6,431.02	2	\$25,163.00	42	\$23,408.98			65	\$55,003.00
MO-Missouri	7	\$185,417.84	4	\$3,564,315.00	51	\$40,791.92			62	\$3,790,524.76
MS-Mississippi					1	\$664.48			1	\$664.48
MT-Montana					3	\$1,288.44			3	\$1,288.44
NC-North Carolina	5	\$173,731.00			18	\$33,285.07			23	\$207,016.07
ND-North Dakota	3	\$11,247.00			1	\$13.97			4	\$11,260.97
NE-Nebraska	85	\$79,460.51	3	\$2,534.00	84	\$72,387.48			172	\$154,381.99
NH-New Hampshire					2	\$53.91			2	\$53.91
NJ-New Jersey					6	\$46,807.33			6	\$46,807.33
NM-New Mexico					4	\$10,097.66			4	\$10,097.66
NV-Nevada	2	\$65,958.54	2	\$825,382.00	7	\$8,007.38			11	\$899,347.92
NY-New York	8	\$25,021.46			7	\$2,646.54			15	\$27,668.00
OH-Ohio	32	\$55,343.44			13	\$15,225.67			45	\$70,569.11
OK-Oklahoma	6	\$1,384.12	2	\$729.60	21	\$339,908.21			29	\$342,021.93
OR-Oregon	1	\$1,432.00							1	\$1,432.00
PA-Pennsylvania	8	\$17,384.00	4	\$15,712.52	25	\$22,896.74			37	\$55,993.26
PW-Palau					2	\$3,131.85			2	\$3,131.85
RI-Rhode Island					2	\$24,813.92			2	\$24,813.92
SC-South Carolina					6	\$8,224.23			6	\$8,224.23
SD-South Dakota	16	\$19,624.76	2	\$967.67	28	\$52,298.21			46	\$72,890.64
TN-Tennessee	9	\$103,944.48			6	\$6,100.57			15	\$110,045.05
TX-Texas	26	\$45,180.64	18	\$419,707.00	38	\$25,458.81			82	\$490,346.45
UT-Utah					2	\$667.00			2	\$667.00
VA-Virginia	8	\$123,981.00			9	\$13,579.76			17	\$137,560.76
WA-Washington					9	\$5,557.94			9	\$5,557.94
WI-Wisconsin	6	\$6,658.74			38	\$34,156.40			44	\$40,815.14
WV-West Virginia					1	\$13.44			1	\$13.44
WY-Wyoming	5	\$387.56							5	\$387.56
<b>Totals:</b>	<b>2,811</b>	<b>\$7,820,518.30</b>	<b>398</b>	<b>\$8,023,516.64</b>	<b>4,198</b>	<b>\$7,385,596.21</b>	<b>60</b>	<b>\$5,061,589.20</b>	<b>7,467</b>	<b>\$28,291,220.35</b>

**Table 4: Iowa Resident Taxpayer Amnesty Payments by County**

County	(1) Non-Filers		(2) Amended Returns		(3) A/R Non-Protest		(4) A/R in Protest		All Payments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
01-Adair	2	\$84.70	4	\$1,259.93	12	\$11,541.65			18	\$12,886.28
02-Adams	6	\$1,794.41			6	\$351.84			12	\$2,146.25
03-Allamakee	7	\$41,451.19	1	\$223.71	5	\$677.99			13	\$42,352.89
04-Appanoose	11	\$13,664.53			9	\$23,918.59			20	\$37,583.12
05-Audubon	5	\$7,748.96	1	\$3,309.00	10	\$43,127.00			16	\$54,184.96
06-Benton	11	\$18,692.92	2	\$1,013.19	38	\$44,726.79			51	\$64,432.90
07-Black Hawk	82	\$120,640.85	12	\$20,957.18	180	\$272,409.87	1	\$9,336.31	275	\$423,344.21
08-Boone	27	\$30,512.14	7	\$15,620.25	33	\$29,791.07			67	\$75,923.46
09-Bremer	10	\$5,679.45	2	\$1,839.65	18	\$22,421.72			30	\$29,940.82
10-Buchanan	20	\$27,843.82	1	\$122.00	17	\$24,419.48			38	\$52,385.30
11-Buena Vista	8	\$20,091.18	1	\$204.29	6	\$1,651.83			15	\$21,947.30
12-Butler	10	\$2,027.00			9	\$11,970.43			19	\$13,997.43
13-Calhoun	4	\$21,987.67			18	\$42,797.36			22	\$64,785.03
14-Carroll	2	\$30,543.28			11	\$17,354.74			13	\$47,898.02
15-Cass	2	\$2,391.10			14	\$8,791.19			16	\$11,182.29
16-Cedar	17	\$9,723.79	2	\$1,020.00	33	\$28,766.00			52	\$39,509.79
17-Cerro Gordo	34	\$59,082.72	6	\$718.14	53	\$60,198.58			93	\$119,999.44
18-Cherokee	10	\$6,503.13	3	\$8,852.29	10	\$1,616.49			23	\$16,971.91
19-Chickasaw	14	\$14,530.58			18	\$15,495.24			32	\$30,025.82
20-Clarke	4	\$3,077.90	1	\$579.00	9	\$11,014.02			14	\$14,670.92
21-Clay	27	\$11,335.41	3	\$114,171.08	16	\$16,777.48			46	\$142,283.97
22-Clayton	2	\$216.49			14	\$17,093.50			16	\$17,309.99
23-Clinton	12	\$14,829.43			31	\$20,450.50			43	\$35,279.93
24-Crawford	4	\$38,454.04	1	\$6,149.00	19	\$21,831.70			24	\$66,434.74
25-Dallas	53	\$55,531.11	8	\$46,746.97	77	\$164,199.59			138	\$266,477.67
26-Davis	3	\$952.00	1	\$69.00	3	\$1,277.41			7	\$2,298.41
28-Delaware	4	\$1,721.00	3	\$3,687.85	12	\$5,444.95			19	\$10,853.80
29-Des Moines	22	\$20,773.19			23	\$22,567.08			45	\$43,340.27
30-Dickinson	16	\$17,090.99	1	\$5,196.00	20	\$38,298.43			37	\$60,585.42
31-Dubuque	49	\$89,912.45	20	\$149,289.09	43	\$34,377.62			112	\$273,579.16
32-Emmet	34	\$6,476.33	1	\$95.05	12	\$8,273.38			47	\$14,844.76
33-Fayette	19	\$15,067.20			23	\$4,693.04			42	\$19,760.24
34-Floyd	2	\$866.00			8	\$3,366.77	2	\$28,740.48	12	\$32,973.25
35-Franklin	7	\$1,111.00			27	\$9,456.16			34	\$10,567.16
36-Fremont					8	\$2,588.63			8	\$2,588.63
37-Greene	4	\$2,173.50			5	\$2,733.76			9	\$4,907.26
38-Grundy	15	\$18,545.07			20	\$12,057.59			35	\$30,602.66
39-Guthrie	6	\$860.02	2	\$366,937.62	17	\$8,309.38			25	\$376,107.02
40-Hamilton	50	\$17,055.33	3	\$7,181.24	20	\$40,060.24			73	\$64,296.81
41-Hancock	5	\$31,003.31	1	\$790.32	7	\$974.05			13	\$32,767.68
42-Hardin	1	\$16.02	4	\$773.00	12	\$9,741.41	2	\$431,692.03	19	\$442,222.46
43-Harrison	11	\$6,164.02	3	\$1,600.78	19	\$24,722.09			33	\$32,486.89
44-Henry	14	\$25,516.48	1	\$379.00	45	\$58,948.52			60	\$84,844.00
45-Howard	2	\$2,559.15			2	\$474.72			4	\$3,033.87
46-Humboldt	2	\$8,361.35			4	\$1,151.26			6	\$9,512.61
47-Ida					2	\$10,608.36			2	\$10,608.36
48-Iowa	17	\$8,732.68	1	\$3,764.70	14	\$7,861.94			32	\$20,359.32
49-Jackson	6	\$3,035.00	1	\$1,135.00	23	\$6,515.17			30	\$10,685.17
50-Jasper	25	\$8,135.88	6	\$5,631.40	36	\$15,596.37			67	\$29,363.65
51-Jefferson	25	\$23,181.30	11	\$23,175.00	23	\$15,045.27			59	\$61,401.57
52-Johnson	141	\$226,945.12	5	\$53,867.53	99	\$203,344.24	4	\$4,494.40	249	\$488,651.29
53-Jones	2	\$2,828.17			21	\$21,584.77			23	\$24,412.94
54-Keokuk	29	\$68,279.48			12	\$59,779.97			41	\$128,059.45
55-Kossuth	8	\$943.77	3	\$21,525.00	9	\$17,365.27			20	\$39,834.04
56-Lee	3	\$179,769.24	3	\$626.80	13	\$8,875.93			19	\$189,271.97
57-Linn	216	\$192,631.11	31	\$875,969.13	255	\$263,005.40			502	\$1,331,605.64
58-Louisa	3	\$6,786.00			15	\$7,776.86			18	\$14,562.86

**Table 4 Continued**

County	(1) Non-Filers		(2) Amended Returns		(3) A/R Non-Protest		(4) A/R in Protest		All Payments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
59-Lucas	4	\$1,097.98			4	\$352.98			8	\$1,450.96
60-Lyon	3	\$120.31			5	\$151.73			8	\$272.04
61-Madison	8	\$7,030.43			32	\$35,685.20	1	\$1,145.34	41	\$43,860.97
62-Mahaska	28	\$18,338.34			22	\$18,618.20			50	\$36,956.54
63-Marion	9	\$11,065.33	1	\$354.58	31	\$9,791.69			41	\$21,211.60
64-Marshall	10	\$8,645.07	5	\$7,850.00	48	\$31,444.08			63	\$47,939.15
65-Mills	13	\$7,788.06			27	\$19,003.84			40	\$26,791.90
66-Mitchell	4	\$612.00			9	\$13,307.98			13	\$13,919.98
67-Monona					7	\$1,655.99			7	\$1,655.99
68-Monroe	4	\$1,968.01			11	\$10,039.57			15	\$12,007.58
69-Montgomery	1	\$10,935.11			14	\$11,149.51			15	\$22,084.62
70-Muscatine	17	\$27,442.18	1	\$1,727.00	32	\$21,923.44			50	\$51,092.62
71-O'Brien	1	\$3,262.00			9	\$22,437.81			10	\$25,699.81
72-Osceola	6	\$5,421.66			8	\$11,108.36			14	\$16,530.02
73-Page	3	\$4,050.46	1	\$131.00	32	\$25,908.34			36	\$30,089.80
74-Palo Alto	2	\$3,028.77			7	\$10,501.11			9	\$13,529.88
75-Plymouth	14	\$6,947.33	3	\$9,852.00	39	\$10,582.08			56	\$27,381.41
76-Pocahontas	4	\$2,210.58			4	\$1,935.53			8	\$4,146.11
77-Polk	420	\$594,915.65	68	\$553,806.80	607	\$1,156,022.16	4	\$21,312.83	1099	\$2,326,057.44
78-Pottawattamie	39	\$54,848.66	4	\$28,891.34	117	\$154,085.59	1	\$156,734.22	161	\$394,559.81
79-Poweshiek	27	\$5,359.29			4	\$1,104.78			31	\$6,464.07
80-Ringgold	15	\$16,842.96			9	\$4,079.35			24	\$20,922.31
81-Sac	3	\$22,194.01	6	\$17,820.53	11	\$16,929.10			20	\$56,943.64
82-Scott	120	\$174,713.69	18	\$74,011.47	210	\$262,216.35	3	\$86,715.52	351	\$597,657.03
83-Shelby	4	\$1,812.19			18	\$40,522.62			22	\$42,334.81
84-Sioux	1	\$63.00			36	\$57,654.59			37	\$57,717.59
85-Story	57	\$88,130.29	4	\$11,547.00	61	\$89,549.44			122	\$189,226.73
86-Tama	105	\$93,996.19	1	\$293.00	21	\$11,688.28			127	\$105,977.47
87-Taylor	4	\$2,412.92			6	\$6,980.04			10	\$9,392.96
88-Union	1	\$550.94	5	\$49,943.95	22	\$22,022.31			28	\$72,517.20
89-Van Buren	33	\$18,886.96			3	\$363.00			36	\$19,249.96
90-Wapello	11	\$10,368.51			31	\$42,572.87			42	\$52,941.38
91-Warren	48	\$36,996.76	4	\$18,862.00	36	\$34,440.05			88	\$90,298.81
92-Washington	33	\$261,300.29	1	\$570.00	33	\$37,020.06			67	\$298,890.35
93-Wayne	4	\$2,958.06			2	\$91.67			6	\$3,049.73
94-Webster	21	\$20,106.69			25	\$16,386.84			46	\$36,493.53
95-Winnebago	2	\$539.17	1	\$3,465.40	9	\$1,675.41			12	\$5,679.98
96-Winneshiek	8	\$21,032.23			14	\$36,396.50			22	\$57,428.73
97-Woodbury	62	\$2,676,779.85	16	\$9,086.72	109	\$226,979.66			187	\$2,912,846.23
98-Worth	11	\$13,331.92			4	\$20,609.88			15	\$33,941.80
99-Wright					6	\$2,059.19	2	\$1,241,622.25	8	\$1,243,681.44
County Unknown	67	\$119,474.21	13	\$794.00	16	\$14,381.61	1	\$16,233.99	97	\$150,883.81
<b>Totals:</b>	<b>2285</b>	<b>\$5,903,508.02</b>	<b>308</b>	<b>\$2,533,485.98</b>	<b>3269</b>	<b>\$4,351,699.48</b>	<b>21</b>	<b>\$1,998,027.37</b>	<b>5950</b>	<b>\$14,786,720.85</b>

**Table 5: Local Option Sales Tax Collections by County**

County	LOST Count	LOST Sales Amount	LOST Tax	SILO Count	SILO Sales Amount	SILO Tax
1-Adair	6	\$0.00	\$0.00	8	\$0.00	\$0.00
2-Adams	0			7	\$0.00	\$0.00
3-Allamakee	12	\$87,079.00	\$870.79	12	\$87,079.00	\$870.79
4-Appanoose	18	\$0.00	\$0.00	18	\$0.00	\$0.00
5-Audubon	9	\$0.00	\$0.00	9	\$0.00	\$0.00
6-Benton	11	\$1,179.00	\$11.79	25	\$36,714.00	\$367.14
7-Black Hawk	31	\$73,203.00	\$732.03	30	\$73,041.00	\$730.41
8-Boone	20	\$0.00	\$0.00	20	\$0.00	\$0.00
9-Bremer	19	\$0.00	\$0.00	19	\$0.00	\$0.00
10-Buchanan	19	\$0.00	\$0.00	19	\$0.00	\$0.00
11-Buena Vista	26	\$32,887.00	\$328.87	26	\$32,887.00	\$328.87
12-Butler	16	\$16,226.00	\$162.26	16	\$16,226.00	\$162.26
13-Calhoun	0			9	\$20,374.00	\$203.74
14-Carroll	21	\$688.00	\$6.88	9	\$0.00	\$0.00
15-Cass	21	\$70.00	\$0.70	18	\$718.00	\$7.18
16-Cedar	4	\$0.00	\$0.00	21	\$4,427.00	\$44.27
17-Cerro Gordo	42	\$281,493.00	\$2,814.93	40	\$280,293.00	\$2,802.93
18-Cherokee	11	\$363.00	\$3.63	11	\$363.00	\$3.63
19-Chickasaw	10	\$3,538.00	\$35.38	10	\$3,538.00	\$35.38
20-Clarke	10	\$0.00	\$0.00	10	\$0.00	\$0.00
21-Clay	43	\$123,725.00	\$1,237.25	29	\$65,337.00	\$653.37
22-Clayton	12	\$2,900.00	\$29.00	12	\$2,900.00	\$29.00
23-Clinton	35	\$956,108.00	\$9,561.08	35	\$956,108.00	\$9,561.08
24-Crawford	19	\$0.00	\$0.00	19	\$0.00	\$0.00
25-Dallas	0			33	\$113,626.00	\$1,136.26
26-Davis	18	\$11,460.00	\$114.60	16	\$9,820.00	\$98.20
27-Decatur	9	\$8,047.00	\$80.47	8	\$0.00	\$0.00
28-Delaware	19	\$0.00	\$0.00	19	\$0.00	\$0.00
29-Des Moines	22	\$624.00	\$6.24	21	\$110.00	\$1.10
30-Dickinson	59	\$64,429.00	\$644.29	52	\$55,181.00	\$551.81
31-Dubuque	40	\$82,889.00	\$828.89	38	\$81,927.00	\$819.27
32-Emmet	5	\$0.00	\$0.00	11	\$1,040.00	\$10.40
33-Fayette	13	\$7,958.00	\$79.58	12	\$7,888.00	\$78.88
34-Floyd	11	\$62.00	\$0.62	11	\$62.00	\$0.62
35-Franklin	12	\$4,678.00	\$46.78	12	\$4,678.00	\$46.78
36-Fremont	19	-\$1.00	-\$0.01	19	-\$1.00	-\$0.01
37-Greene	7	\$0.00	\$0.00	10	\$0.00	\$0.00
38-Grundy	10	\$0.00	\$0.00	10	\$0.00	\$0.00
39-Guthrie	10	\$7,500.00	\$75.00	6	\$7,500.00	\$75.00
40-Hamilton	34	\$124,245.00	\$1,242.45	24	\$23,555.00	\$235.55
41-Hancock	9	\$70.00	\$0.70	9	\$0.00	\$0.00
42-Hardin	20	\$6,366.00	\$63.66	20	\$6,366.00	\$63.66
43-Harrison	10	\$0.00	\$0.00	10	\$0.00	\$0.00
44-Henry	27	\$114,737.00	\$1,147.37	21	\$114,737.00	\$1,147.37
45-Howard	9	\$29,867.00	\$298.67	9	\$29,867.00	\$298.67
46-Humboldt	10	\$0.00	\$0.00	7	\$0.00	\$0.00
47-Ida	1	\$0.00	\$0.00	9	\$0.00	\$0.00
48-Iowa	13	\$0.00	\$0.00	6	\$0.00	\$0.00
49-Jackson	32	\$56,327.00	\$563.27	30	\$35,452.00	\$354.52
50-Jasper	17	\$10,343.00	\$103.43	25	\$10,343.00	\$103.43

**Table 5 Continued**

County	LOST Count	LOST Sales Amount	LOST Tax	SILO Count	SILO Sales Amount	SILO Tax
51-Jefferson	56	\$410,151.00	\$4,101.51	16	\$144,529.00	\$1,445.29
53-Jones	37	\$26,451.00	\$264.51	34	\$25,441.00	\$254.41
54-Keokuk	3	\$0.00	\$0.00	19	\$65,133.00	\$651.33
55-Kossuth	17	\$10,279.00	\$102.79	14	\$8,723.00	\$87.23
56-Lee	39	\$2,163,169.00	\$21,631.69	39	\$1,763,569.00	\$17,635.69
57-Linn	29	\$33,469.00	\$334.69	1	\$1,300.00	\$13.00
58-Louisa	0			14	\$45,235.00	\$452.35
59-Lucas	10	\$0.00	\$0.00	10	\$0.00	\$0.00
60-Lyon	10	\$40.00	\$0.40	10	\$40.00	\$0.40
61-Madison	10	\$0.00	\$0.00	10	\$0.00	\$0.00
62-Mahaska	49	\$168,513.00	\$1,685.13	43	\$130,679.00	\$1,306.79
63-Marion	23	\$3,519.00	\$35.19	21	\$1,124.00	\$11.24
64-Marshall	30	\$37,829.00	\$378.29	30	\$37,829.00	\$378.29
65-Mills	17	\$23,774.00	\$237.74	17	\$23,774.00	\$237.74
66-Mitchell	11	\$47.00	\$0.47	10	\$0.00	\$0.00
67-Monona	10	\$0.00	\$0.00	10	\$0.00	\$0.00
68-Monroe	9	\$50.00	\$0.50	9	\$50.00	\$0.50
69-Montgomery	10	\$0.00	\$0.00	10	\$0.00	\$0.00
70-Muscatine	46	\$370,383.00	\$3,703.83	45	\$370,339.00	\$3,703.39
71-O'Brien	10	\$0.00	\$0.00	10	\$0.00	\$0.00
72-Osceola	0			10	\$0.00	\$0.00
73-Page	11	\$121.00	\$1.21	10	\$0.00	\$0.00
74-Palo Alto	11	\$121.00	\$1.21	10	\$0.00	\$0.00
75-Plymouth	19	\$0.00	\$0.00	19	\$0.00	\$0.00
76-Pocahontas	10	\$0.00	\$0.00	10	\$0.00	\$0.00
77-Polk	7	\$3,345.00	\$33.45	118	\$754,274.00	\$7,542.74
78-Pottawattamie	46	\$58,238.00	\$582.38	45	\$55,249.00	\$552.49
79-Poweshiek	0			23	\$10,653.00	\$106.53
80-Ringgold	0			8	\$51,482.00	\$514.82
81-Sac	6	\$171.00	\$1.71	11	\$171.00	\$1.71
82-Scott	100	\$1,397,325.00	\$13,973.25	97	\$1,381,492.00	\$13,814.92
83-Shelby	10	\$0.00	\$0.00	10	\$0.00	\$0.00
84-Sioux	19	\$0.00	\$0.00	19	\$0.00	\$0.00
85-Story	29	\$2,905.00	\$29.05	29	\$2,905.00	\$29.05
86-Tama	11	\$1,500.00	\$15.00	11	\$1,500.00	\$15.00
87-Taylor	7	\$0.00	\$0.00	8	\$0.00	\$0.00
88-Union	15	\$7,909.00	\$79.09	21	\$7,909.00	\$79.09
89-Van Buren	22	\$83,484.00	\$834.84	17	\$59,403.00	\$594.03
90-Wapello	27	\$106,077.00	\$1,060.77	26	\$106,033.00	\$1,060.33
91-Warren	0			36	\$92,178.00	\$921.78
92-Washington	33	\$507,439.00	\$5,074.39	23	\$240,742.00	\$2,407.42
93-Wayne	0			8	\$0.00	\$0.00
94-Webster	29	\$46,286.00	\$231.51	29	\$46,286.00	\$231.50
95-Winnebago	10	\$0.00	\$0.00	10	\$0.00	\$0.00
96-Winneshiek	25	\$31,200.00	\$312.00	25	\$31,200.00	\$312.00
97-Woodbury	33	\$215,378.00	\$2,153.78	33	\$215,378.00	\$2,153.78
98-Worth	8	\$0.00	\$0.00	8	\$0.00	\$0.00
99-Wright	10	\$0.00	\$0.00	10	\$0.00	\$0.00
<b>TOTALS</b>	<b>1775</b>	<b>\$7,818,233.00</b>	<b>\$77,950.98</b>	<b>1936</b>	<b>\$7,756,776.00</b>	<b>\$77,336.40</b>

**Table 6: Amnesty Payments by Tax Year**

Years	(1) Non-Filers		(2) Amended Returns		(3) A/R Non-Protest		(4) A/R in Protest		All Payments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
2007	20	\$450,204.51			46	\$536,107.84			66	\$986,312.35
2006	444	\$2,944,340.17	34	\$1,425,187.92	494	\$968,583.07	3	\$432,837.37	975	\$5,770,948.53
2005	673	\$1,212,651.45	164	\$1,696,285.92	880	\$1,046,134.58	5	\$244,172.83	1,722	\$4,199,244.78
2004	459	\$853,147.03	77	\$1,350,095.52	807	\$781,233.88	6	\$387,127.31	1,349	\$3,371,603.74
2003	316	\$844,722.67	44	\$552,507.91	753	\$1,045,133.24	7	\$314,990.46	1,120	\$2,757,354.28
2002	222	\$451,542.82	27	\$1,639,281.50	368	\$618,420.03	5	\$230,973.70	622	\$2,940,218.05
2001	185	\$271,952.64	9	\$219,664.00	252	\$444,078.82	8	\$212,882.39	454	\$1,148,577.85
2000	140	\$260,200.53	6	\$433,392.62	178	\$315,752.61	4	\$261,588.10	328	\$1,270,933.86
1999	90	\$150,084.91	4	\$46,661.00	111	\$268,804.24	6	\$276,503.74	211	\$742,053.89
1998	71	\$134,247.29	4	\$96,329.00	88	\$203,977.33	7	\$1,596,555.83	170	\$2,031,109.45
1997	40	\$96,008.01	6	\$61,804.00	67	\$140,293.69	3	\$354,131.22	116	\$652,236.92
1996	28	\$34,963.47	3	\$85,363.00	49	\$35,697.04	3	\$448,492.62	83	\$604,516.13
1995	21	\$31,882.47	5	\$245,585.26	31	\$49,823.49	3	\$301,333.63	60	\$628,624.85
1994	15	\$23,303.43	6	\$74,875.22	21	\$30,943.35			42	\$129,122.00
1993	13	\$18,017.68	3	\$36,210.00	21	\$23,451.09			37	\$77,678.77
1992	11	\$12,696.89	3	\$7,352.67	11	\$39,221.34			25	\$59,270.90
1991	9	\$4,449.20	2	\$15,687.10	7	\$6,353.46			18	\$26,489.76
1990	7	\$6,729.52	1	\$37,234.00	2	\$3,927.20			10	\$47,890.72
1989	6	\$2,176.64			1	\$4,079.02			7	\$6,255.66
1988	6	\$2,103.11			3	\$55,706.94			9	\$57,810.05
1987	4	\$1,434.19			3	\$102,924.69			7	\$104,358.88
1986	5	\$1,832.01			3	\$658,386.42			8	\$660,218.43
1985	4	\$2,494.83			1	\$800.00			5	\$3,294.83
1984	5	\$1,771.80							5	\$1,771.80
1983	5	\$1,748.19							5	\$1,748.19
1982	5	\$1,939.84							5	\$1,939.84
1981	1	\$834.00							1	\$834.00
1980	1	\$1,436.00							1	\$1,436.00
1979	1	\$534.00							1	\$534.00
1978	1	\$371.00							1	\$371.00
1977	1	\$576.00			1	\$5,762.84			2	\$6,338.84
1976	1	\$10.00							1	\$10.00
1974	1	\$112.00							1	\$112.00
<b>Totals:</b>	<b>2,811</b>	<b>\$7,820,518.30</b>	<b>398</b>	<b>\$8,023,516.64</b>	<b>4198</b>	<b>\$7,385,596.21</b>	<b>60</b>	<b>\$5,061,589.20</b>	<b>7,467</b>	<b>\$28,291,220.35</b>