Iowa Department of REVENUE

2018
IOWA INDIVIDUAL INCOME TAX
ANNUAL STATISTICAL REPORT

2018 RETURNS FILED IN 2019

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INTRODUCTION

In 2019, a total of $3.9 billion in Iowa individual income tax liability was reported on 1.6 million returns for tax year 2018. The reported tax was based on $164.3 billion in Iowa net income and $124.9 billion in net taxable income. This report provides a summary of data obtained from 2018 IA 1040 Individual Income Tax returns and a review of the relevant features of Iowa tax law.

This report is organized into two major sections:

- An overview and analysis of information reported on 2018 Iowa individual income tax returns.
- Statistical appendices A through D. Appendices A and B provide data aggregated by return, such that information for married taxpayers filing on one return is treated on a combined basis. This convention is employed throughout the narrative portion of this report including charts and tables. Appendices C and D provide data aggregated by taxpayer, with married taxpayers filing separately on one tax return treated as two individual taxpayers for purposes of analysis.
    - *Appendix A – All Returns* provides data for all returns.
    - *Appendix B – Iowa-Resident Returns* provides data for returns filed by Iowa-resident taxpayers only.
    - *Appendix C – All Taxpayers* counts married taxpayers filing separately on one return as separate taxpayers and concerns all Iowa taxpayers.
    - *Appendix D – Iowa-Resident Taxpayers* counts married taxpayers filing separately on one return as separate taxpayers and concerns Iowa-resident taxpayers only.

OVERVIEW OF RELEVANT FEATURES OF TAX LAW – TAX YEAR 2018

The key features of the 2018 Iowa individual income tax are similar to those in the federal income tax and in other states with progressive tax rates. This section of the report highlights individual income tax law changes for 2018, fundamental features of the Iowa tax structure, and related items such as additional taxes, credits, and check-off programs. Table 2 provides information on these additional items, including descriptions and impacts.

Tax Year 2018 Law Changes

Comparisons between the statistical data contained in this report and data contained in reports from prior years should be made with due consideration of the effects of tax law changes. Year to year increases or decreases in a given measure may arise from changes in law as well as demographic or economic trends. Important Iowa tax law changes applicable to tax year 2018 include the following:

- The income tax brackets in the rate schedule and standard deductions were indexed upward by 1.6 percent. The indexation is made each year to prevent taxpayers from incurring increased tax liabilities due to inflation.
- The standard deduction for single filers and married individuals filing separately was $2,030; up from $2,000 in tax year 2017. For all other filing statuses the standard deduction was $5,000; up from $4,920 the prior year.

- The Iowa Taxpayers Trust Fund Tax Credit was repealed effective January 1, 2018.
- For tax year 2018, Iowa did not adopt most of the federal Internal Revenue Code (IRC) changes regarding the determination of gross income that occurred with the enactment of the Tax Cuts and Jobs Act in 2017. Adjustments to income for purposes of determining state Adjusted Gross Income are detailed under the Net Income explanation below.
- Other changes to the Iowa individual income tax include the following:
    - Beginning in 2018, Iowa taxpayers may open an Iowa ABLE (Achieving a Better Life Experience) Savings Plan Trust for the purposes of funding disability-related expenses. The deductible portion of a contribution to this plan was limited to $3,319 per beneficiary, the same as an Iowa College Savings 529 plan.
    - Beginning in 2018, Iowa taxpayers may open first-time homebuyer savings accounts, and deduct certain contributions to that account. However, only certain qualifying withdrawals from these accounts receive preferential Iowa tax treatment. If funds are withdrawn for non-qualifying purposes the taxpayer must add back the amount withdrawn to the extent the funds were previously deducted, plus a 10 percent penalty.
    - Beginning in 2018, qualifying withdrawals from a College Savings Iowa or Iowa Advisor 529 Plan may include up to $10,000 per beneficiary per year for tuition expenses of attending an accredited elementary or secondary (K-12) school in Iowa. The $10,000 per-beneficiary cap applies even if the beneficiary receives money from multiple accounts. The $10,000 annual cap does not apply to withdrawals used to pay qualified education expenses related to higher education.

Filing Requirements

For 2018, single taxpayers who were Iowa residents, under age 65, and had Iowa net income of $9,000 or more were required to file an Iowa tax return. Iowa residents other than single filers who were under age 65 and had household Iowa net income of $13,500 or more were required to file an Iowa return. Single taxpayers with Iowa net income of $5,000 or more who were claimed as a dependent on another person's return were required to file a return. Single taxpayers age 65 or over with Iowa net income of $24,000 or more and married taxpayers with at least one spouse age 65 or over with Iowa net income of $32,000 or more were required to file an Iowa return. Nonresidents with $1,000 or more in household net income from Iowa sources, taxpayers who were subject to the Iowa lump sum tax or the Iowa alternative minimum tax, and military personnel who claimed Iowa as their legal residence were also required to file an Iowa return.

Filing Status

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

- Single – For taxpayers who are unmarried, divorced, or legally separated.

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

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

Gross Income

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

Net Income

Iowa net income is also referred to as adjusted gross income, or AGI, in this report. Net income equals gross income less certain adjustments, some of which are the same as those allowed for federal purposes. In 2018 some changes to these adjustments were necessary due to the enactment of the Tax Cuts and Jobs Act (TCJA) at the federal level. Iowa Senate File 2417, an extensive state tax reform bill affecting Iowa’s tax structure, conforms with many provisions of the federal TCJA, but in most cases not until tax years beginning on or after January 1, 2019. As a result, Iowa individual income taxes for tax year 2018 will generally be calculated using the Internal Revenue Code (IRC) in effect on January 1, 2015, so there will be significant differences between federal and Iowa itemized deductions which may require Iowa adjustments. These include adjustments related to the limitation on business losses, employer-provided transportation expenses, like-kind exchanges of personal property, student loan debt discharged due to death or permanent disability, personal casualty or theft gains, moving expense deduction, business interest expense limitation, business entertainment and qualified fringe benefit expenses, employee business expenses, and several other nonconformity adjustments.

Net Taxable Income

To determine net taxable income, the following deductions from net income were allowed for 2018:

1. Iowa is one of three states that allowed the full deduction of federal income taxes paid during the year less federal income tax refunds received during the year. Federal income taxes excluded any payroll taxes and any repayment of health care premium tax credits. Federal income tax refunds excluded any refunds resulting from the federal Earned Income Tax Credit, Additional Child Tax Credit, First-time and Existing Homebuyer Credits, and refundable education and adoption credits.
2. The larger of the following amounts:
   a. A standard deduction of $2,030 for single filers and for each married individual filing separately; a standard deduction of $5,000 for taxpayers who filed married using a joint return, head of household, or qualifying widow(er) with a dependent child.
   b. Itemized deductions as allowed by Iowa Code Sections 422.9 and 422.7. New deductions available in 2018 included qualified contributions to Iowa ABLE (Achieving a Better Life Experience) Savings Plan Trusts and first-time homebuyer savings accounts.

Net taxable income reported on 2018 Iowa returns was subject to the following rates and tax brackets (see Table 1):

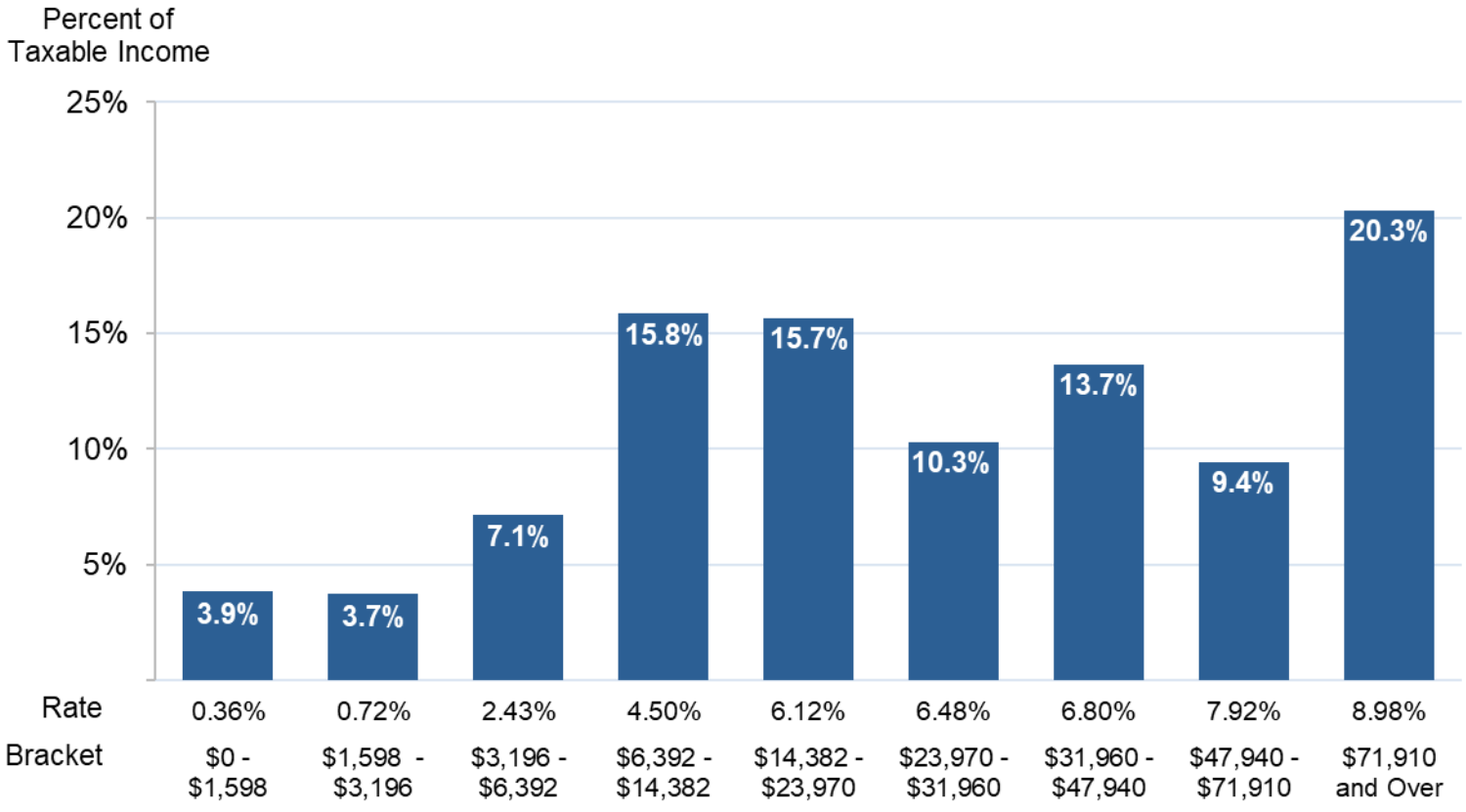
Table 1. Iowa 2018 Tax Rate Schedule

Rate	Taxable Income			
0.36%	over	$0	but not over	$1,598
0.72%	over	$1,598	but not over	$3,196
2.43%	over	$3,196	but not over	$6,392
4.50%	over	$6,392	but not over	$14,382
6.12%	over	$14,382	but not over	$23,970
6.48%	over	$23,970	but not over	$31,960
6.80%	over	$31,960	but not over	$47,940
7.92%	over	$47,940	but not over	$71,910
8.98%	over	$71,910		------

Note: Taxpayers other than single filers have the option of subtracting $13,500 ($32,000 if age 65 or over) from their household Iowa net income (plus any pension exclusion and reported Social Security benefits) and multiplying the difference by a flat rate of 8.98 percent to compute their alternate tax. Taxpayers may use this alternate tax calculation if it results in a lower tax liability than applying the progressive tax rates to net taxable income.

Figure 1 shows the percentage of total 2018 taxable income of Iowa residents within each bracket and its associated statutory tax rate. For example, the first $1,598 of taxable income comprises 3.9 percent of total taxable income reported on returns filed by Iowa-resident taxpayers; this amount was taxed at 0.36 percent in 2018. The State's highest marginal tax rate, 8.98 percent, was applicable to 20.3 percent of total taxable income of Iowa residents; in other words, just under 80 percent of Iowa residents' taxable income, or 79.7 percent, was subject to a marginal rate of 7.92 percent or lower.

Figure 1. Tax Year 2018 Aggregate Taxable Income of Iowa Residents by Tax Rate and Tax Bracket



Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 2018:

1. A $40 tax credit was allowed for each individual filing a return. In addition, taxpayers who filed as a head of household were allowed an additional credit of $40. Finally, an additional $20 tax credit was allowed for individuals who at the end of the tax year were 65 years of age or over or blind.

2. A $40 tax credit was allowed for each dependent claimed.

Nonresident/Part-Year Resident Credit

Individuals with Iowa-source income who were not full-year residents of Iowa were required to report their income, adjustments, and deductions from all sources. After computing tax on net taxable income from all sources, nonresidents and part-year residents were allowed a credit against that computed tax that reflects the ratio of non-Iowa-source income to total income. The nonrefundable tax credit was computed using the Schedule IA 126. In 2018, the nonresident/part-year resident credit was claimed on 163,987 returns and totaled $3.97 billion.

Out-of-State Tax Credit

Iowa residents and part-year residents received a tax credit for income subject to tax in Iowa as well as another state or foreign country. The credit equaled the Iowa tax owed on this income, but could not exceed the tax that was imposed by the other state or country. The nonrefundable credit is computed using the Schedule IA 130; separate schedules were required for each state or country that imposed tax. In 2018, out-of-state credit claims totaled $121.76 million on 75,948 returns.

Other Features of the Iowa Individual Income Tax (Additional Taxes, Tax Credits, and Check-offs)

Other features of the Iowa individual income tax include additional taxes imposed on lump sum pension distributions and tax preference items. In addition, subject to local voter approval, surtaxes may be imposed by school districts and counties to provide additional funding for schools or to support emergency medical services. Iowa law provides for a number of refundable and nonrefundable tax credits. Iowa also permits taxpayers to make contributions to certain programs through check-offs.

More information on these additional taxes, tax credits, and check-off programs may be found in Table 2.

REVIEW OF 2018 TAX YEAR

Filing Status

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

Figure 2A. Percentage of Returns by Filing Status

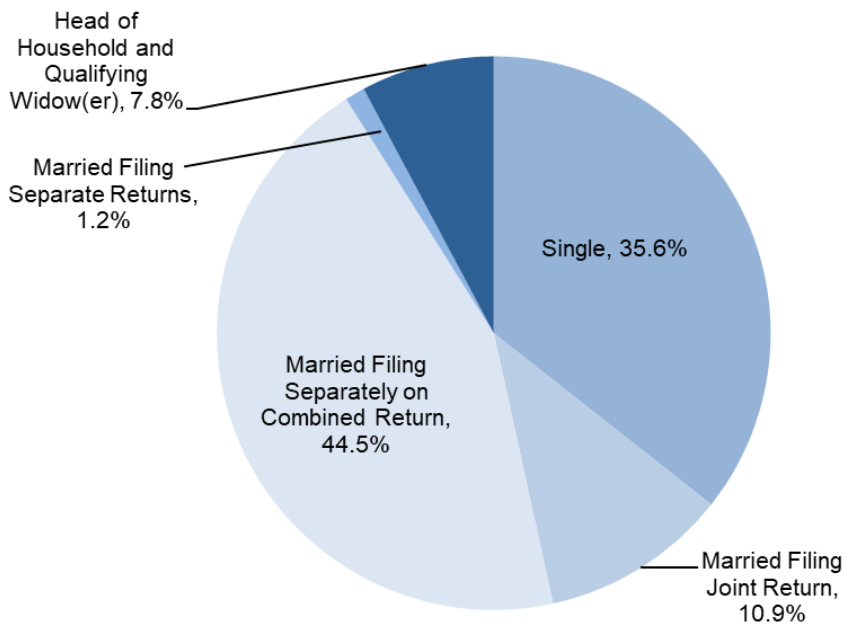
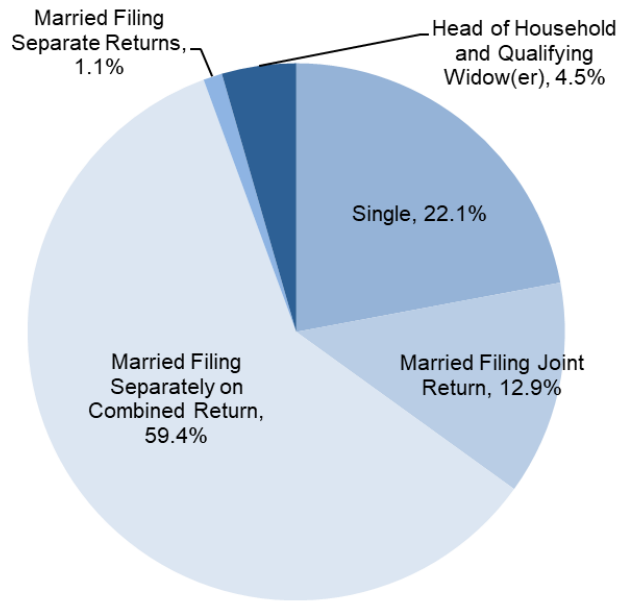


Figure 2B. Percentage of Tax Liability by Filing Status



Standard/Itemized Deductions	Taxpayers whose deductions were not more than the Iowa standard deduction accounted for 58.4 percent of returns; the remaining 41.6 percent of returns were filed by taxpayers who itemized deductions and whose deductions exceeded the standard deduction amount.
Federal Tax Deduction	For the 2018 tax year, a total of $23.5 billion in net federal taxes were deducted from net income compared to $24.2 billion in tax year 2017.
Additional Taxes	The special tax on lump sum distributions of pensions was reported on 140 returns, totaling $29,754. The Iowa alternative minimum tax was imposed, for the most part, on the same tax preference items and adjustments on which the federal Alternative Minimum Tax was imposed, and equaled the excess of the alternative minimum tax calculation over the amount owed under the progressive rates or the alternate tax. The Iowa alternative minimum tax was reported on 32,546 returns and totaled $12.2 million. School District Surtax collections increased over 9 percent from the prior year. Of Iowa's 330 school districts in 2018, 279 imposed the surtax, receiving $116.2 million in revenue from this State-collected source of revenue. In 2017, 280 districts imposed the surtax and received $106.4 million. One county, Appanoose, imposed a local surtax to fund emergency medical services; it received $84,788 from this surtax in 2018.
Tax Credits	Excluding the exemption credits, the nonresident/part-year resident credits, and the out-of-state tax credit, $259 million in tax credits were claimed on 2018 returns, compared with $229.7 million in 2017. This is an increase of 12 percent over the prior year, compared to a drop in credits claimed from 2016 to 2017. Table 2 documents the utilization of those tax credits claimed directly on the 2018 IA 1040 return; other tax credits claimed on the IA 148 Tax Credits Schedule are discussed briefly in Note to Table 2.
Check-offs	The tax form allows taxpayers to make charitable contributions using four checkoffs; donations to these checkoffs increase taxpayers' liability. In 2018, there were 20,944 contributions to these checkoff programs for a total of $342,829. In 2017, there were 22,007 contributions to these checkoff programs for a total of $367,365 (see Table 2).

Table 2. Additional Taxes, Credits, and Check-Off Programs for 2018

Tax Item	Effective Year	Characteristics	Impact In 2018
Additional Taxes			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distributions of pensions.	140 Returns $29,754
Iowa Alternative Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that the alternative minimum tax exceeds regular tax.	32,546 Returns $12.2 Million
School District Surtax	1976	Up to 20% of State income tax in authorizing districts.	678,243 Returns in 279 School Districts $116.2 Million
Emergency Medical Services Surtax	1992	Up to 1% of State income tax in authorizing counties.	5,273 Returns in 1 County (Appanoose) $84,788
Nonrefundable Tax Credits (see Note to Table 2)			
Tuition and Textbook Tax Credit	1987	25% of the first $1,000 of qualifying expenses per dependent. Maximum tax credit of $250 for each dependent.	113,938 Returns $15.1 Million
Volunteer Firefighter/EMS Personnel/Reserve Peace Officer Tax Credit	2013	A tax credit of up to $100 for volunteer firefighters, volunteer emergency medical services (EMS) personnel, and reserve peace officers. The tax credit is prorated to the number of months of service in the year.	12,934 Returns $1.3 million

Refundable Tax Credits (see Note to Table 2)			
Fuel Tax Credit	1975	Credit for motor vehicle fuel tax paid on fuel used for exempt purposes.	17,331 Returns $3.2 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.	19,579 Returns $5.6 Million
Earned Income Tax Credit (EITC)	1990	15% of federal Earned Income Tax Credit in 2018, with eligibility based on income, marital status, and number of dependents.	203,463 Returns $67.6 Million
Early Childhood Development Tax Credit	2006	25% of qualified early childhood development expenses for dependents age three to five for households with income less than $45,000. The credit may not be taken if the Child and Dependent Care Tax Credit is claimed.	3,976 Returns $0.6 Million
Check-Offs			
Fish and Wildlife Check-off	1982	Taxpayers may contribute $1 or more of their own money to the Fish/Wildlife Protection Fund	7,306 Returns $141,960
State Fair Check-off	1993	Taxpayers may contribute $1 or more of their own money to the State Fairgrounds Renovation Fund.	4,135 Returns $61,205
Combined Iowa Volunteer Firefighters Check-off and Veterans Trust Contribution Check-off	2004 and 2006	Taxpayers may contribute $1 or more of their own money to be divided evenly between the Iowa Volunteer Firefighters Fund and the Veterans Trust Fund.	4,528 Returns $66,279
Child Abuse Prevention Check-off	2008	Taxpayers may contribute $1 or more of their own money to the Child Abuse Prevention Fund.	4,975 Returns $73,385

NOTE TO TABLE 2:

The table does not separately list individual credits that are reported in aggregate on either line 52 (“Other nonrefundable Iowa credits”) or line 62 (“Other refundable credits”) of the 2018 Iowa 1040 tax form. For 2018, total other nonrefundable credits of $121.9 million were claimed on 21,296 returns; other refundable credits were claimed on 4,799 returns and totaled $43.5 million. Additional information on 2018 tax credit claims will be published in the Annual Tax Credits Claims Report, based on analysis of the IA 148 Tax Credits Schedule. Other refundable credits and other nonrefundable credits are listed in the statistical appendix of this report. More information about all tax credits can be found in the Iowa Department of Revenue Tax Credits Users’ Manual.

TAX LIABILITY BY ADJUSTED GROSS INCOME

One measure of a state's income tax structure is the level of burden it imposes on taxpayers, or the share of income represented by tax liability. Because of Iowa's progressive rate structure, the standard deduction and personal exemptions, and refundable credits for lower-income households, the tax burden varies across income groups.

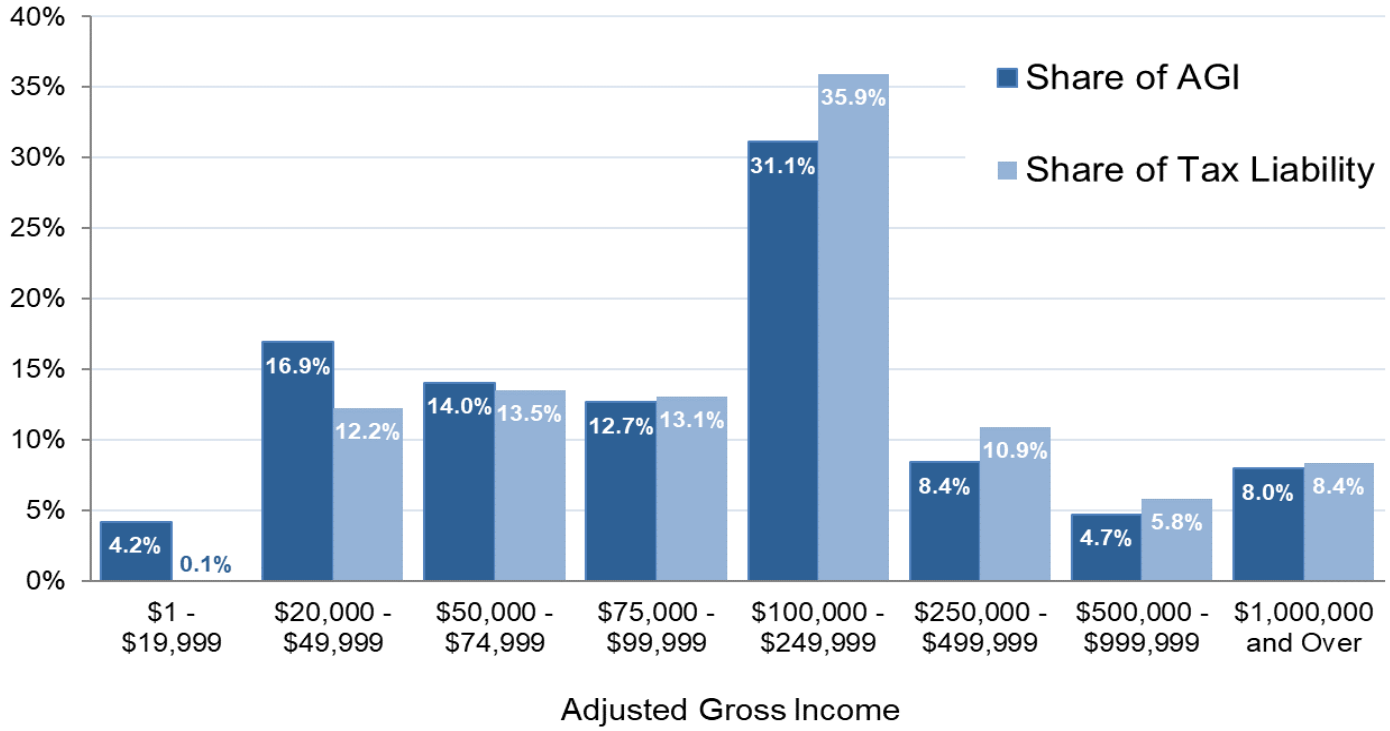
Table 3 presents tax liability by adjusted gross income both for all taxpayers and for Iowa-resident taxpayers only. Note that, for both groups, adjusted gross income represents income from all sources, whether within Iowa or outside of the state, after adjustments. Meanwhile, tax liability represents the tax on Iowa-source income only because the nonresident/part-year resident credit eliminates tax liability attributable to non-Iowa-source income. For this reason, measures of tax burden are lower for nonresident and part-year resident taxpayers with the most significant differences at the middle and upper income levels. Calculations for Iowa-resident taxpayers more accurately depict the burden of the Iowa individual income tax.

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

	All Taxpayers			Iowa Resident Taxpayers Only		
Adjusted Gross Income Class	AGI ($ millions)	Tax Liability ($ millions)	Incidence	AGI ($ millions)	Tax Liability ($ millions)	Incidence
$0 or Less	-$3,007.4	-$6.3	N/A	-$2,015.8	-$6.3	N/A
$1 - $19,999	$4,099.7	$4.0	0.10%	$3,750.1	$3.4	0.09%
$20,000 - $49,999	$16,602.2	$464.8	2.80%	$15,173.3	$445.1	2.93%
$50,000 - $74,999	$14,042.7	$512.1	3.65%	$12,587.9	$490.9	3.90%
$75,000 - $99,999	$12,852.1	$495.4	3.85%	$11,348.3	$475.2	4.19%
$100,000 - $249,999	$33,312.3	$1,364.4	4.10%	$27,907.4	$1,306.0	4.68%
$250,000 - $499,999	$11,370.1	$424.2	3.73%	$7,546.8	$397.2	5.26%
$500,000 - $999,999	$8,575.4	$234.1	2.73%	$4,210.0	$212.3	5.04%
$1,000,000 - And Over	$66,484.3	$383.7	0.58%	$7,149.8	$304.1	4.25%
Total	$164,331.5	$3,876.3	2.36%	$87,657.7	$3,628.0	4.14%

Figure 3 provides additional data regarding the progressivity of the Iowa income tax, showing the distribution of income alongside the distribution of tax liability. The figure concerns only Iowa residents with positive AGI. Broadly speaking it reflects the structure of the Iowa income tax such that, owing to higher statutory marginal tax rates for higher taxable incomes, the standard deduction, personal exemptions, and refundable credits for lower-income households, the aggregate share of tax liability borne by taxpayers with lower incomes is less than their share of AGI. As the figure indicates, this is true of taxpayers with incomes below $75,000. For taxpayers in other income groups the situation is reversed, although for taxpayers with AGI of $75,000 to under $100,000 and those with AGI of $1 million or more, the respective percentages are nearly equal. The share of tax liability and the share of AGI are most disproportionate for those taxpayers with income of at least $100,000 but less than $250,000; this group's share of tax liability exceeds its share of AGI by nearly 5 percentage points. This group also accounts for both the largest share of AGI and the largest share of tax liability.

Figure 3. Share of AGI and Tax Liability by Income Group for Resident Taxpayers



Note: The figure does not include taxes paid or income for returns with AGI of less than $1.

EFFECTIVE TAX RATES

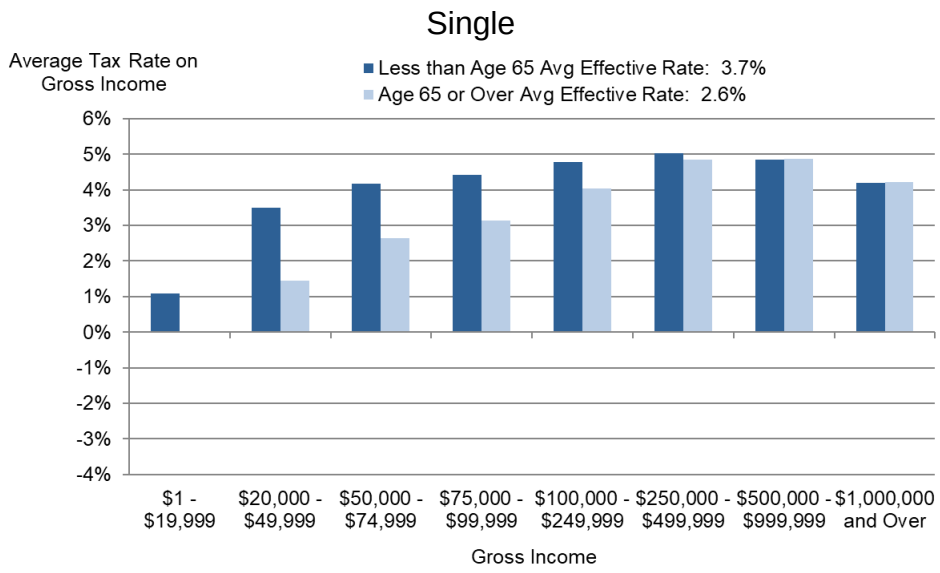
In addition to tax burden based on AGI, an average effective tax rate can be calculated with tax liability expressed as a percentage of gross income. Although gross income is perhaps the best measure available from the tax return of ability to pay, certain provisions lead to different average effective tax rates for different groups of taxpayers. Among such provisions are Iowa's statutory marginal tax rates, which are higher for taxpayers with greater taxable incomes and thus, in general, lead to higher average effective tax rates for taxpayers with greater levels of gross income. Federal deductibility reduces the effective tax rate for nearly all taxpayers, but has a larger impact on Iowa taxpayers who face relatively higher federal tax liability such as single, elderly, and high-income taxpayers. Provisions such as the Earned Income Tax Credit (EITC), a refundable tax credit for low-income earners, generate further differences in average effective tax rates at different levels of gross income. In addition, average effective tax rates vary across filing statuses, owing to differences in standard deductions by filing status and to the option of separate filing by married couples. Lastly, because Iowa excludes all Social Security income and certain other pension income from gross income, average effective tax rates are lower for taxpayers aged 65 or over across virtually all filing statuses.

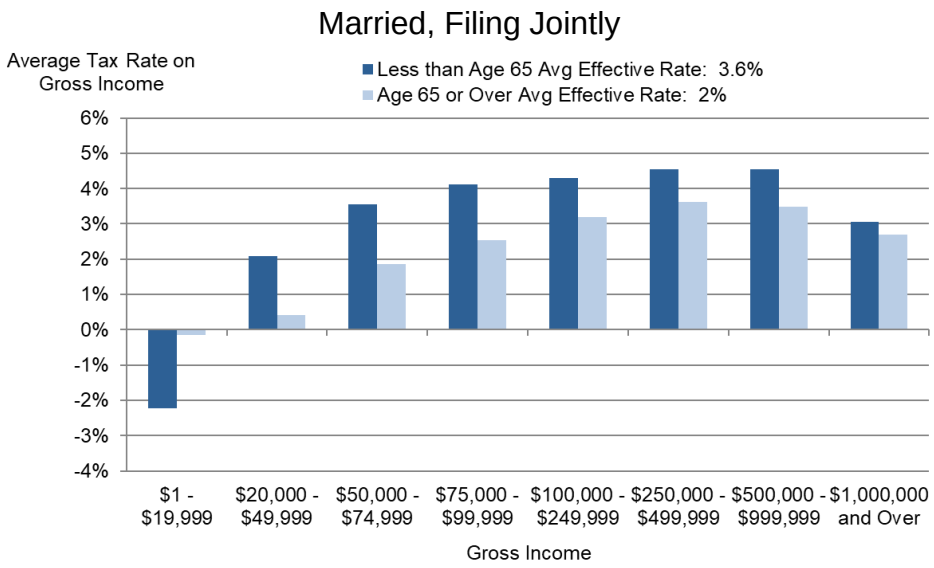
To account for these important differences, Figure 4 presents average effective tax rates by gross income level and age group for the various filing statuses which may be used by Iowa taxpayers. The figure excludes taxpayers with negative gross income. Across all income groups, filing statuses, and income levels, the average effective tax rate in 2018 was 3.7 percent. For the reasons broadly outlined above, average effective tax rates vary considerably across income groups within each age category and filing status. The average effective tax rate is, in fact, negative for the lowest-income groups among married taxpayers filing jointly and taxpayers filing as a head of household or qualifying widow(er). This is primarily an effect of the EITC, which particularly targets low-income earners with dependent children.

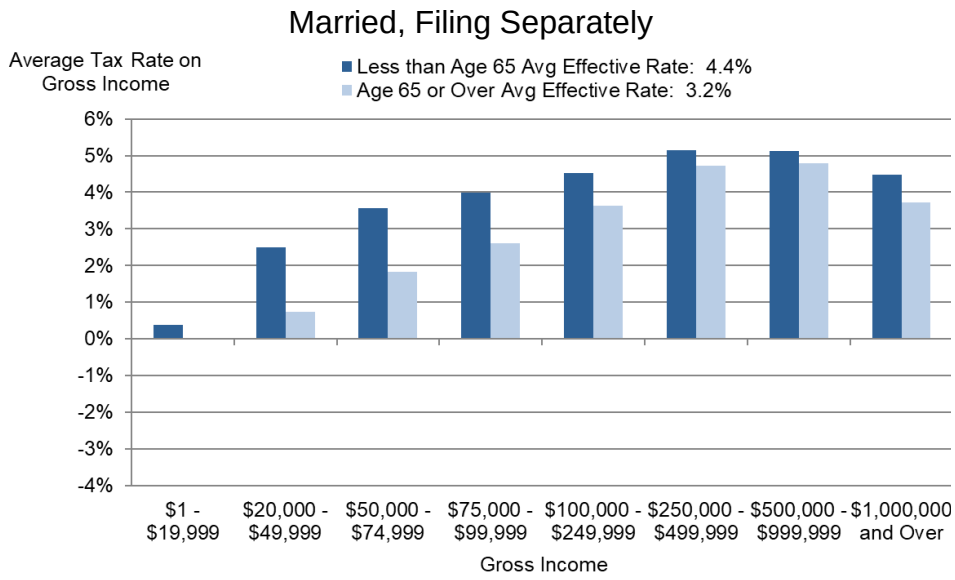
Although average effective tax rates partly reflect graduated rates and other progressive elements of the Iowa individual income tax, taxpayers with the highest levels of gross income in 2018 did not experience the highest average effective rates. Figure 4 shows that the distribution of average effective rates by gross income is somewhat bell-shaped across all filing statuses. For all filing statuses under age 65, except married filing jointly, taxpayers in the two gross income brackets of $250,000 to $499,999 and $500,000 to $1 million experienced the highest average effective tax rates of 5 percent to 5.3 percent. Married taxpayers filing jointly in those income groups had a top rate of 4.6 percent. Overall, the next highest effective tax rate among taxpayers in the under age 65 group occurred in the income range between $100,000 and $249,000, with an average effective tax rate at about 4.5 percent. Similar patterns of effective tax rates were seen in the age group of over 65, with an average rate of 2.8 percent over all filing statuses, and the highest rates occurring in the two brackets of $250,000 to $499,999 and $500,000 to $1 million at 4.5 percent.

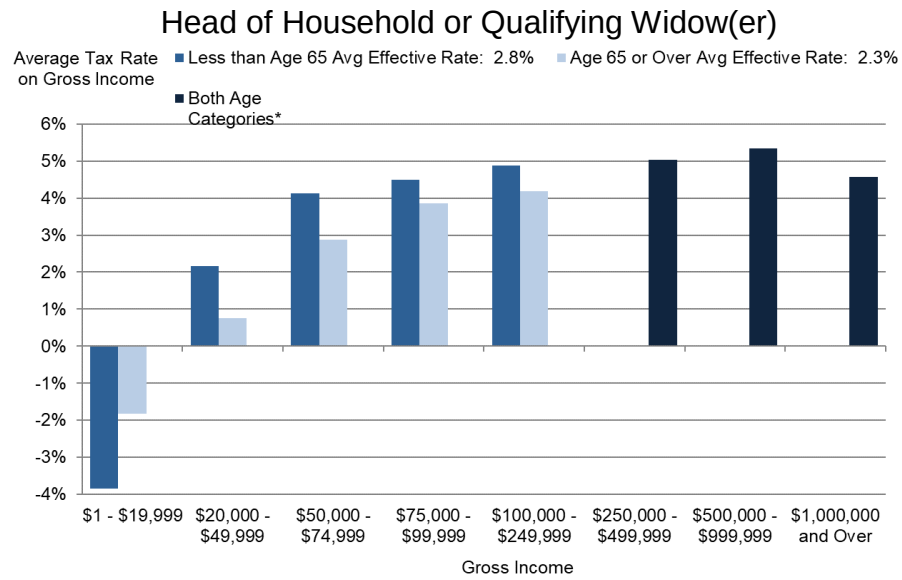
Among all taxpayers below age 65, those with gross income greater than $1 million had an average effective rate higher than that of taxpayers with gross income between $50,000 and $74,999 for all filing statuses except for married taxpayers filing jointly and for single taxpayers. In the former group, the rate was 3.1 percent for the top income range, and 3.6 percent for income between $50,000 and $74,999. Among single taxpayers, the rate for the two income brackets was the same at 4.2 percent. For the over 65 age group, the over $1 million category over all filing statuses had a higher effective tax rate at than for taxpayers with gross income between $50,000 and $74,999.

Figure 4. Tax Year 2018 Iowa Individual Income Tax Average Effective Rates by Filing Status for Resident Filers









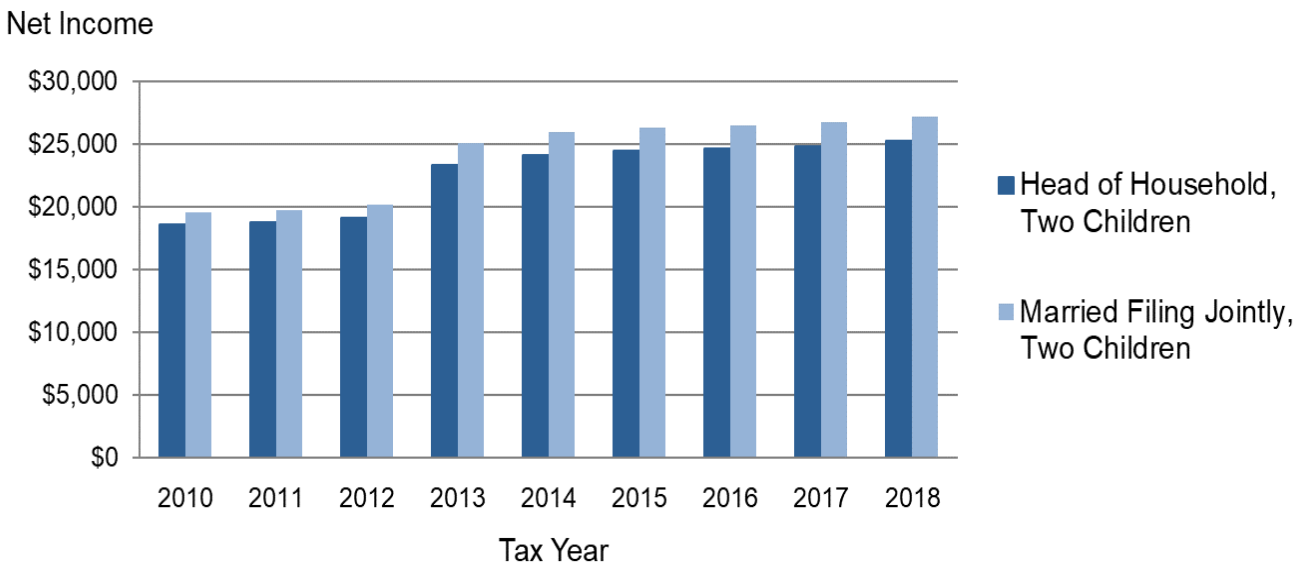
* Age groups are combined for categories with small numbers of filers.

LOW-INCOME TAXPAYERS AND THE IOWA INDIVIDUAL INCOME TAX

More information concerning the impact of the Iowa individual income tax on low-income taxpayers is provided in Figures 5 and 6. The income levels in Figure 5 represent the threshold at which a household with two children, headed by a married couple filing jointly or a single head of household, incurred its first dollar of Iowa income tax liability in each tax year between 2010 and 2018. Threshold calculations for each tax year incorporate Iowa individual income tax rates and brackets, standard deduction amounts, personal and dependent exemption credits, and the Iowa Earned Income Tax Credit. Households with income at the threshold are estimated to face no federal tax liability and any federal EITC refunds are exempt from inclusion as taxable federal refunds. Because tax rates and exemption credit amounts do not typically change from year to year, the threshold usually increases only as a result of annual indexation of brackets and standard deductions, with the Iowa EITC calculated as a percentage of the federal EITC. Between tax years 2012 and 2013, however, the Iowa EITC percentage increased from seven to 14 percent of the federal EITC. This increase accounts for the marked rise in the threshold levels in 2013. In tax year 2014, the EITC percentage increased again, by one percentage point to 15 percent.

In tax years 2010 through 2012, the net income level below which a household with two children owed no Iowa income tax was between $18,500 and $19,100 for single taxpayers filing as head of household, and between $19,500 and $20,100 for married taxpayers. In 2013, the thresholds increased to $23,319 and $25,055 respectively, representing an increase of 22 percent and 24.5 percent over the previous year. From then on, the increases have been less dramatic, settling at a five year average increase of 1.6 percent.

Figure 5. Net Income at which First Dollar of Iowa Individual Income Tax is Collected, Tax Years 2010 through 2018

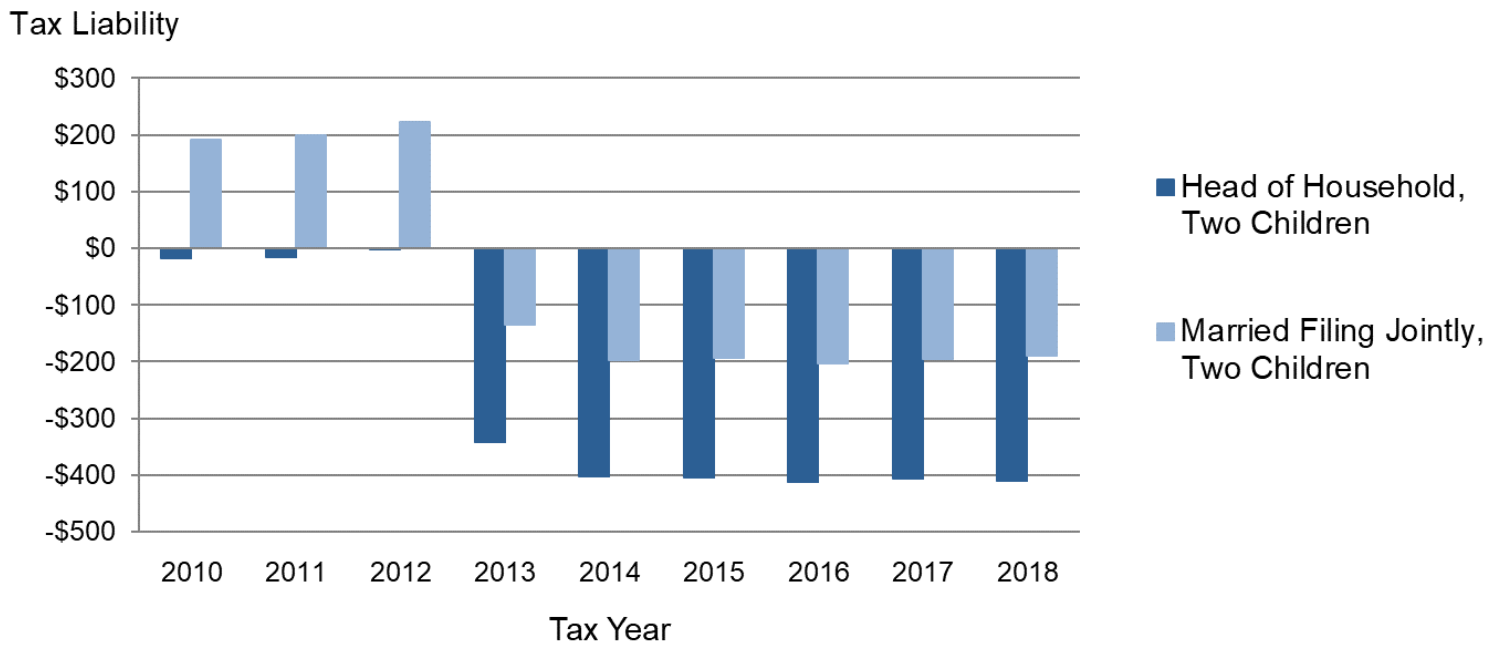


Note: Figure reflects assumptions specified for taxpayers filing married jointly or head of household with two children.

Figure 6 also presents data for tax years 2010 through 2018. The figure shows estimated Iowa individual income tax liability for households whose net income was equivalent to the poverty threshold under guidelines computed by the U.S. Department of Health and Human Services (HHS). These thresholds are adjusted annually and vary by family size. Figure 6 provides tax liability estimates for both a household of three, headed by a single parent filing as a head of household, and a household of four, headed by a married couple filing jointly. These estimates are based on Iowa individual income tax rates and brackets, standard deduction amounts, personal and dependent exemption credits, and the Iowa Earned Income Tax Credit.

For all nine years shown in the figure, Iowa income tax liability for a household of three whose net income was at the poverty threshold was negative. Given the assumptions underlying these estimates, this is a result of the EITC, which is refundable. Beginning with tax year 2013, Iowa income tax liability for a household of four was likewise negative. The marked decrease in Iowa income tax liability for both types of households in tax year 2013 and the large but much less dramatic decrease in 2014 reflect the changes in the Iowa EITC described above. In 2018, the poverty threshold for a household of three was $20,780; given the assumptions used for this analysis, such a household had an Iowa income tax liability of -$410. A household of four with net income at the poverty threshold in 2018, or $25,100, would have Iowa income tax liability of -$189.

Figure 6. Estimated Iowa Income Tax Liability at Poverty Threshold, Tax Years 2010 through 2018



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

HISTORICAL TRENDS IN FILINGS, INCOME, AND TAX LIABILITY

Table 4 provides the number of tax returns filed, adjusted gross income (AGI), net taxable income, and tax liability since tax year 2011. It provides separate panels for all taxpayers and for Iowa-resident taxpayers only. According to the table, annual changes in the number of taxpayers have been modest. After several years of increases of one percent or more, the number of taxpayers has essentially held steady since 2015.

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

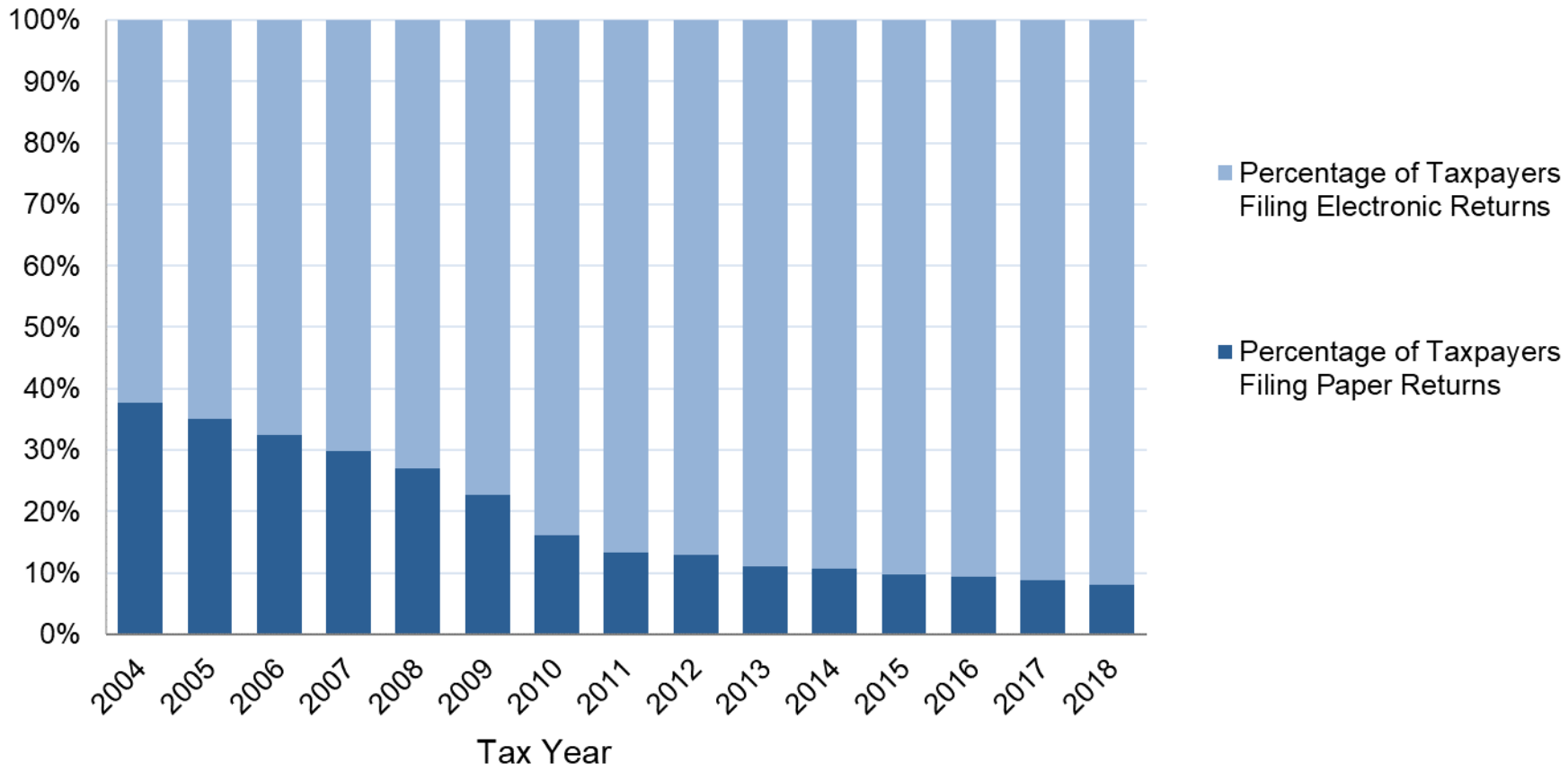
Between 2017 and 2018, aggregate AGI and taxable income for all taxpayers increased, with taxable income increasing at more than double the rate of the prior year's increase among Iowa-resident taxpayers only. In both cases (all taxpayers and Iowa-resident taxpayers) the rate of increase in tax liability was the highest since 2012, with more than double the rate of increase compared to 2017 over 2016. For all taxpayers, tax liability increased 11.3 percent in 2018, compared to 4.1 percent increase the prior year; for Iowa resident taxpayers tax liability increased 10.5 percent, compared to a 4.9 percent increase the previous year. The latter is largely due to a sharp decrease in federal and state deductions of nearly 15 percent from 2017 to 2018. The previous year saw a 13.6 percent increase in deductions over 2016, far ahead of the 5 percent increase in tax liability for Iowa resident taxpayers. It appears that Iowa taxpayers shifted some deductions from 2018 into 2017 and some income from 2017 to 2018 in order to take advantage of federal tax law changes.

Table 4. Historical Iowa Individual Income Tax Statistics

		Number of Returns (Millions)		Adjusted Gross Income ($ Billions)		Net Taxable Income ($ Billions)		Tax Liability ($ Billions)	
	Tax Year	Sum	Annual Percentage Change	Sum	Annual Percentage Change	Sum	Annual Percentage Change	Sum	Annual Percentage Change
All Taxpayers									
	2011	1.50		110.70		83.58		2.77	
	2012	1.52	1.3%	137.53	24.2%	105.83	26.6%	3.18	14.8%
	2013	1.55	1.6%	126.12	-8.3%	93.70	-11.5%	2.94	-7.6%
	2014	1.58	1.9%	141.50	12.2%	105.00	12.1%	3.20	8.9%
	2015	1.60	1.5%	145.52	2.8%	106.21	1.1%	3.28	2.6%
	2016	1.60	0.2%	142.26	-2.2%	103.49	-2.6%	3.35	1.9%
	2017	1.61	0.2%	155.42	9.2%	113.55	9.7%	3.48	4.1%
	2018	1.61	0.5%	164.33	5.7%	124.90	10.0%	3.88	11.3%
Iowa-Resident Taxpayers									
	2011	1.36		69.16		52.86		2.62	
	2012	1.37	0.9%	75.19	8.7%	58.00	9.7%	2.97	13.1%
	2013	1.39	1.1%	74.58	-0.8%	57.05	-1.6%	2.77	-6.7%
	2014	1.41	1.3%	78.12	4.8%	60.10	5.3%	2.99	8.1%
	2015	1.42	1.0%	79.83	2.2%	61.18	1.8%	3.07	2.7%
	2016	1.42	0.0%	80.67	1.0%	62.11	1.5%	3.13	1.9%
	2017	1.43	0.4%	83.86	4.0%	64.52	3.9%	3.28	4.9%
	2018	1.43	0.3%	87.66	4.5%	70.00	8.5%	3.63	10.5%

Figure 7 provides historical data concerning the share of tax returns filed as paper or electronic returns. The figure concerns both resident and nonresident filers. Since 2004, the percentage of returns filed on paper has decreased from 38 percent to just over 8 percent. Based on a recent analysis by the Iowa Department of Revenue, the average cost of processing each paper return was ten times greater than the cost of processing each electronic return.

Figure 7. Percentage of Tax Returns by Form of Return, by Tax Year



EXPLANATION OF TERMS

Filing Status	A category used to determine the taxpayer's filing requirements, standard deduction amount, eligibility for certain credits and deductions, and tax liability. Iowa allows taxpayers to file as single or married using one of the following statuses: **Single** • Single • Head of household • Qualifying widow(er) **Married** • Married, filing jointly • Married, filing separately on a single return • Married, filing separately on separate returns
Personal Credits	From Step 3 on IA 1040
Dependent Credits	From Step 3 on IA 1040
Adjusted Gross Income (AGI)	From line 26 IA 1040
Federal Tax Deduction	The difference between line 34 IA 1040 and line 29 IA 1040
Itemized or Standard Deduction	From line 37 IA 1040
Net Taxable Income	From line 38 IA 1040
Tuition and Textbook Tax Credit	From line 44 IA 1040
Volunteer Firefighter/EMS Personnel/Reserve Peace Officer Tax Credit	From line 45 IA 1040
Out-of-State Tax Credit	From line 50 IA 1040
Other Nonrefundable Tax Credits	From line 52 IA 1040. Includes: Iowa New Jobs Tax Credit, Iowa Alternative Minimum Tax Credit, S Corporation Apportionment Tax Credit, Franchise Tax Credit, Investment Tax Credit, Housing Investment Tax Credit, Workforce Housing Investment Tax Credit, Endow Iowa Tax Credit, School Tuition Organization Tax Credit, Wind Energy Production Tax Credit, Renewable Energy Tax Credit, Agricultural Assets Transfer Tax Credit, Charitable Conservation Contribution Tax Credit, Redevelopment Tax Credit, Innovation Fund Tax Credit, Geothermal Tax Credit, Solar Energy System Tax Credit, Farm to Food Donation Tax Credit, and Venture Capital - Fund of Funds Tax Credit.

Tax Liability	From line 53 IA 1040 less any refundable credits and the Taxpayers Trust Fund Tax Credit other than withholdings or estimate payments
Fuel Tax Credit	From line 59 IA 1040
Child and Dependent Care Tax Credit	From line 60 IA 1040
Early Childhood Development Tax Credit	From line 60 IA 1040
Earned Income Tax Credit	From line 61 IA 1040
Other Refundable Tax Credits	From line 62 IA 1040. These credits include: the Research Activities Credit, the Claim of Right Tax Credit, the Historic Preservation Tax Credit, the E85 Gasoline Promotion Tax Credit, the E15 Plus Gasoline Promotion Tax Credit, the Biodiesel Blended Fuel Tax Credit, the Ethanol Promotion Tax Credit, the Adoption Tax Credit, the Renewable Chemical Production Tax Credit, and the Venture Capital Tax Credit – Qualifying Business.
Pay Returns	Returns with tax liability greater than zero
No-Pay Returns	Returns with tax liability less than or equal to zero
Refundable Tax Credit	A refundable tax credit provides a net payment, or refund, to the taxpayer in the event the tax credit amount exceeds tax liability.
Nonrefundable Tax Credit	A nonrefundable tax credit offsets tax liability; however, any credit amount greater than tax liability is not paid to the claimant and remains unused. For many nonrefundable tax credits, the unused tax credit amount may be carried forward to subsequent tax years.

Note: It is possible for a taxpayer to report negative adjusted gross income or zero taxable income yet incur tax liability. This can occur when a taxpayer reports large federal refunds or faces lump sum or Iowa alternative minimum tax liabilities. Conversely, a taxpayer may report high income yet owe no tax. This can happen when a taxpayer reports large federal tax deductions, itemized deductions, or tax credits. Among nonresidents who report high adjusted gross incomes, but little Iowa-source income, it is common for nonresident credits to largely offset or eliminate Iowa tax liability.

INDIVIDUAL INCOME TAX ABATEMENT

The Director of the Department of Revenue is provided the statutory authority to “abate any unpaid portion of assessed tax, interest or penalties which the Director determines is erroneous, illegal or excessive" (Section 421.60 (2) (i) Code of Iowa, 2019). 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 2019.

INDIVIDUAL INCOME TAX ABATEMENTS
JANUARY 1, 2019 THROUGH DECEMBER 31, 2019

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amount
5,023	$21,495,517.14	$2,076,976.42	$5,099,853.84	$28,672,347.40

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TABLE 1-A
TOTAL PAY AND NO-PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	47,981	$ (3,007,373,624)	$ 15,312,935	115,935	10,278	$ (6,339,788)
$ 1 - $ 2,999	49,118	$ 81,641,281	$ 9,862,780	77,041	5,494	$ (694,645)
$ 3,000 - $ 4,999	44,802	$ 179,860,881	$ 74,847,720	66,093	6,160	$ (1,158,721)
$ 5,000 - $ 9,999	114,464	$ 855,010,969	$ 539,543,439	174,807	21,650	$ (4,667,016)
$ 10,000 - $ 19,999	201,124	$ 2,983,154,415	$ 2,178,835,253	335,801	75,289	$ 10,551,984
$ 20,000 - $ 29,999	184,891	$ 4,615,569,060	$ 3,840,298,658	310,606	85,181	$ 88,566,876
$ 30,000 - $ 39,999	167,834	$ 5,851,502,472	$ 4,674,984,414	279,513	84,256	$ 167,408,030
$ 40,000 - $ 49,999	136,926	$ 6,135,166,374	$ 4,940,190,362	232,920	73,084	$ 208,813,570
$ 50,000 - $ 59,999	106,351	$ 5,828,776,839	$ 4,690,990,249	190,265	63,552	$ 209,110,544
$ 60,000 - $ 74,999	122,314	$ 8,213,950,874	$ 6,605,443,102	234,208	88,112	$ 303,019,079
$ 75,000 - $ 99,999	148,240	$ 12,852,075,804	$ 10,392,751,428	299,749	130,709	$ 495,378,993
$ 100,000 - $ 124,999	96,570	$ 10,757,893,347	$ 8,648,766,160	200,578	98,640	$ 434,401,646
$ 125,000 - $ 149,999	56,932	$ 7,764,145,392	$ 6,138,629,183	120,085	62,266	$ 320,176,774
$ 150,000 - $ 199,999	55,379	$ 9,474,325,220	$ 7,331,334,717	119,159	60,390	$ 391,172,256
$ 200,000 - $ 249,999	23,945	$ 5,315,971,747	$ 4,030,558,484	52,915	25,479	$ 218,602,979
$ 250,000 - $ 499,999	33,676	$ 11,370,115,757	$ 8,307,085,879	75,657	34,796	$ 424,165,302
$ 500,000 - $ 999,999	12,515	$ 8,575,400,416	$ 5,998,735,241	28,439	12,599	$ 234,113,616
$1,000,000 and Over	10,122	$ 66,484,297,782	$ 46,485,030,243	23,483	9,260	$ 383,719,497
Total	1,613,184	$ 164,331,485,006	$ 124,903,200,247	2,937,254	947,195	$ 3,876,340,976

TABLE 2-A
TOTAL PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	83	$ (36,120,796)	$ 1,585,965	213	38	$ 261,486
$ 1 - $ 2,999	21	$ 40,130	$ 170,674	66	2	$ 7,040
$ 3,000 - $ 4,999	46	$ 183,049	$ 272,577	148	4	$ 1,374
$ 5,000 - $ 9,999	31,398	$ 261,268,160	$ 190,745,539	31,719	113	$ 1,466,752
$ 10,000 - $ 19,999	118,447	$ 1,785,462,233	$ 1,401,722,111	145,698	5,266	$ 32,062,762
$ 20,000 - $ 29,999	152,064	$ 3,836,690,923	$ 3,324,401,777	236,226	41,106	$ 94,617,395
$ 30,000 - $ 39,999	160,374	$ 5,596,335,935	$ 4,536,904,347	263,127	78,392	$ 170,123,895
$ 40,000 - $ 49,999	132,693	$ 5,945,682,554	$ 4,835,553,955	224,010	71,254	$ 209,052,015
$ 50,000 - $ 59,999	103,214	$ 5,656,845,088	$ 4,588,141,381	183,796	62,169	$ 209,192,472
$ 60,000 - $ 74,999	118,762	$ 7,975,817,959	$ 6,454,235,561	226,634	86,298	$ 303,300,895
$ 75,000 - $ 99,999	144,194	$ 12,502,145,031	$ 10,150,254,635	291,037	128,246	$ 495,772,179
$ 100,000 - $ 124,999	94,073	$ 10,478,838,748	$ 8,448,970,440	195,123	96,770	$ 434,628,905
$ 125,000 - $ 149,999	55,116	$ 7,515,650,503	$ 5,960,592,329	116,042	60,803	$ 320,521,758
$ 150,000 - $ 199,999	52,890	$ 9,044,959,513	$ 7,026,520,163	113,511	58,476	$ 393,588,922
$ 200,000 - $ 249,999	22,475	$ 4,987,789,674	$ 3,800,882,201	49,549	24,162	$ 218,811,456
$ 250,000 - $ 499,999	30,417	$ 10,228,188,896	$ 7,525,086,915	68,180	31,707	$ 425,329,591
$ 500,000 - $ 999,999	10,485	$ 7,151,428,852	$ 5,055,154,076	23,717	10,659	$ 243,198,518
$1,000,000 and Over	7,416	$ 38,152,525,399	$ 26,840,718,478	17,104	6,798	$ 394,063,017
Total	1,234,168	$ 131,083,731,851	$ 100,141,913,124	2,185,900	762,263	$ 3,946,000,432

TABLE 3-A
TOTAL NO-PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	47,898	$ (2,971,252,828)	$ 13,726,970	115,722	10,240	$ (6,601,274)
$ 1 - $ 2,999	49,097	$ 81,601,151	$ 9,692,106	76,975	5,492	$ (701,685)
$ 3,000 - $ 4,999	44,756	$ 179,677,832	$ 74,575,143	65,945	6,156	$ (1,160,095)
$ 5,000 - $ 9,999	83,066	$ 593,742,809	$ 348,797,900	143,088	21,537	$ (6,133,768)
$ 10,000 - $ 19,999	82,677	$ 1,197,692,182	$ 777,113,142	190,103	70,023	$ (21,510,778)
$ 20,000 - $ 29,999	32,827	$ 778,878,137	$ 515,896,881	74,380	44,075	$ (6,050,519)
$ 30,000 - $ 39,999	7,460	$ 255,166,537	$ 138,080,067	16,386	5,864	$ (2,715,865)
$ 40,000 - $ 49,999	4,233	$ 189,483,820	$ 104,636,407	8,910	1,830	$ (238,445)
$ 50,000 - $ 59,999	3,137	$ 171,931,751	$ 102,848,868	6,469	1,383	$ (81,928)
$ 60,000 - $ 74,999	3,552	$ 238,132,915	$ 151,207,541	7,574	1,814	$ (281,816)
$ 75,000 - $ 99,999	4,046	$ 349,930,773	$ 242,496,793	8,712	2,463	$ (393,186)
$ 100,000 - $ 124,999	2,497	$ 279,054,599	$ 199,795,720	5,455	1,870	$ (227,259)
$ 125,000 - $ 149,999	1,816	$ 248,494,889	$ 178,036,854	4,043	1,463	$ (344,984)
$ 150,000 - $ 199,999	2,489	$ 429,365,707	$ 304,814,554	5,648	1,914	$ (2,416,666)
$ 200,000 - $ 249,999	1,470	$ 328,182,073	$ 229,676,283	3,366	1,317	$ (208,477)
$ 250,000 - $ 499,999	3,259	$ 1,141,926,861	$ 781,998,964	7,477	3,089	$ (1,164,289)
$ 500,000 - $ 999,999	2,030	$ 1,423,971,564	$ 943,581,165	4,722	1,940	$ (9,084,902)
$1,000,000 and Over	2,706	$ 28,331,772,383	$ 19,644,311,765	6,379	2,462	$ (10,343,520)
Total	379,016	$ 33,247,753,155	$ 24,761,287,123	751,354	184,932	$ (69,659,456)

TABLE 4-A
TOTAL SINGLE PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than $10,000	30,715	$ 251,640,118	$ 186,284,745	30,776	60	$ 1,504,961
$ 10,000 - $ 19,999	107,819	$ 1,606,858,402	$ 1,280,580,435	117,138	3,591	$ 30,082,488
$ 20,000 - $ 29,999	123,941	$ 3,120,928,378	$ 2,808,351,477	158,924	31,431	$ 82,494,323
$ 30,000 - $ 39,999	119,654	$ 4,165,127,208	$ 3,448,978,049	158,901	47,678	$ 137,465,649
$ 40,000 - $ 49,999	88,272	$ 3,945,863,935	$ 3,260,796,410	115,234	31,946	$ 150,151,521
$ 50,000 - $ 59,999	57,461	$ 3,139,583,286	$ 2,560,250,465	75,266	19,861	$ 124,907,393
$ 60,000 - $ 74,999	47,577	$ 3,168,134,258	$ 2,523,873,053	63,583	16,392	$ 129,379,604
$ 75,000 - $ 99,999	32,936	$ 2,810,089,586	$ 2,178,636,842	44,871	10,606	$ 116,497,518
$ 100,000 - $ 124,999	12,753	$ 1,410,654,377	$ 1,068,239,305	18,039	3,745	$ 60,194,350
$ 125,000 - $ 149,999	5,805	$ 790,130,119	$ 593,065,906	8,464	1,710	$ 34,091,196
$ 150,000 - $ 199,999	5,286	$ 904,195,267	$ 668,069,493	7,856	1,430	$ 38,350,899
$ 200,000 - $ 249,999	2,365	$ 524,597,741	$ 383,804,986	3,529	516	$ 22,449,825
$ 250,000 - $ 499,999	3,554	$ 1,207,870,789	$ 867,501,181	5,316	845	$ 48,724,238
$ 500,000 - $ 999,999	1,215	$ 829,388,198	$ 584,837,203	1,823	278	$ 27,675,166
$1,000,000 And Over	990	$ 4,856,210,240	$ 3,265,302,490	1,457	244	$ 54,389,414
Total	640,343	$ 32,731,271,902	$ 25,678,572,040	811,177	170,333	$ 1,058,358,545

TABLE 5-A
TOTAL SINGLE NO-PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	23,361	$ (668,659,264)	$ 193,239	36,182	1,591	$ (592,678)
$ 1 - $ 2,999	41,122	$ 69,839,379	$ 7,946,470	50,639	3,554	$ (439,746)
$ 3,000 - $ 4,999	39,094	$ 157,020,945	$ 71,800,234	47,008	4,801	$ (950,324)
$ 5,000 - $ 9,999	67,776	$ 478,771,540	$ 304,637,522	91,870	17,223	$ (5,257,948)
$ 10,000 - $ 19,999	56,129	$ 815,376,815	$ 569,940,769	104,627	55,478	$ (17,815,344)
$ 20,000 - $ 29,999	19,423	$ 453,950,148	$ 312,487,474	36,218	28,177	$ (3,794,968)
$ 30,000 - $ 39,999	3,800	$ 130,421,182	$ 72,969,771	6,086	1,871	$ (177,611)
$ 40,000 - $ 49,999	2,325	$ 104,116,494	$ 58,891,648	3,439	492	$ (66,638)
$ 50,000 - $ 59,999	1,613	$ 88,187,478	$ 53,023,182	2,325	283	$ (17,852)
$ 60,000 - $ 74,999	1,558	$ 104,014,671	$ 64,522,058	2,238	309	$ (17,121)
$ 75,000 - $ 99,999	1,367	$ 116,944,885	$ 76,125,221	1,937	259	$ (168,752)
$ 100,000 - $ 124,999	579	$ 64,388,226	$ 42,784,682	789	102	$ (77,609)
$ 125,000 - $ 149,999	388	$ 52,913,231	$ 36,653,322	548	79	$ (35,565)
$ 150,000 - $ 199,999	437	$ 75,302,075	$ 50,311,395	627	73	$ (38,388)
$ 200,000 - $ 249,999	223	$ 49,930,922	$ 32,201,796	334	44	$ (3,914)
$ 250,000 - $ 499,999	477	$ 165,989,710	$ 107,235,554	701	97	$ (95,528)
$ 500,000 - $ 999,999	261	$ 180,938,629	$ 109,565,427	394	67	$ (204,828)
$1,000,000 and Over	357	$ 3,071,975,489	$ 2,168,528,452	536	79	$ (137,446)
Total	260,290	$ 5,511,422,555	$ 4,139,818,216	386,498	114,579	$ (29,892,260)

TABLE 6-A
TOTAL MARRIED JOINT PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than $10,000	48	$ (28,245,180)	$ 553,551	127	24	$ 168,511
$ 10,000 - $ 19,999	5,155	$ 89,013,929	$ 55,190,592	15,850	757	$ 785,836
$ 20,000 - $ 29,999	14,239	$ 362,523,651	$ 251,676,353	40,279	6,367	$ 5,919,853
$ 30,000 - $ 39,999	18,936	$ 662,939,336	$ 504,298,429	48,496	18,655	$ 15,625,800
$ 40,000 - $ 49,999	16,880	$ 756,396,926	$ 594,358,529	41,544	18,770	$ 24,041,567
$ 50,000 - $ 59,999	13,466	$ 737,922,409	$ 587,287,667	32,501	15,234	$ 26,657,999
$ 60,000 - $ 74,999	15,057	$ 1,009,792,692	$ 805,056,220	35,668	17,320	$ 38,618,632
$ 75,000 - $ 99,999	15,807	$ 1,363,705,445	$ 1,080,434,060	37,037	18,200	$ 53,999,617
$ 100,000 - $ 124,999	8,789	$ 977,551,772	$ 762,334,513	20,547	10,420	$ 38,855,026
$ 125,000 - $ 149,999	5,273	$ 719,667,729	$ 551,775,198	12,421	6,428	$ 28,391,965
$ 150,000 - $ 199,999	5,661	$ 972,561,674	$ 727,038,102	13,683	6,377	$ 36,985,382
$ 200,000 - $ 249,999	3,065	$ 682,378,537	$ 499,443,417	7,530	3,576	$ 24,548,503
$ 250,000 - $ 499,999	5,737	$ 1,982,975,209	$ 1,408,418,568	13,919	7,083	$ 64,563,775
$ 500,000 - $ 999,999	2,841	$ 1,970,483,127	$ 1,363,292,853	6,776	3,623	$ 49,698,918
$1,000,000 And Over	2,759	$ 15,822,342,725	$ 10,746,694,432	6,804	2,986	$ 117,373,185
Total	133,713	$ 28,082,009,981	$ 19,937,852,484	333,182	135,820	$ 526,234,569

TABLE 7-A
TOTAL MARRIED JOINT NO-PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	22,069	$ (2,004,378,360)	$ 3,256,517	72,979	8,136	$ (5,944,215)
$ 1 - $ 2,999	6,417	$ 9,570,514	$ 216,096	21,945	1,690	$ (235,435)
$ 3,000 - $ 4,999	4,538	$ 18,187,518	$ 84,288	15,586	1,158	$ (179,097)
$ 5,000 - $ 9,999	12,490	$ 94,012,912	$ 28,986,211	42,100	3,740	$ (794,216)
$ 10,000 - $ 19,999	21,425	$ 307,060,440	$ 160,260,332	68,932	12,100	$ (3,071,402)
$ 20,000 - $ 29,999	9,705	$ 234,004,908	$ 141,398,819	28,270	11,157	$ (1,489,003)
$ 30,000 - $ 39,999	2,203	$ 75,261,589	$ 33,332,823	6,577	1,936	$ (2,359,451)
$ 40,000 - $ 49,999	1,219	$ 54,570,519	$ 25,494,275	3,623	824	$ (100,967)
$ 50,000 - $ 59,999	972	$ 53,435,361	$ 28,354,761	2,748	726	$ (30,438)
$ 60,000 - $ 74,999	1,247	$ 83,725,072	$ 49,314,640	3,464	930	$ (88,071)
$ 75,000 - $ 99,999	1,596	$ 138,682,543	$ 90,751,782	4,228	1,260	$ (116,073)
$ 100,000 - $ 124,999	1,150	$ 128,790,069	$ 87,959,117	2,902	998	$ (47,256)
$ 125,000 - $ 149,999	861	$ 117,999,296	$ 79,577,581	2,158	815	$ (182,449)
$ 150,000 - $ 199,999	1,334	$ 230,296,397	$ 155,851,318	3,336	1,166	$ (153,737)
$ 200,000 - $ 249,999	823	$ 183,746,880	$ 121,990,662	2,041	869	$ (78,884)
$ 250,000 - $ 499,999	1,977	$ 697,340,246	$ 459,901,356	4,882	2,117	$ (480,433)
$ 500,000 - $ 999,999	1,316	$ 928,709,976	$ 598,644,730	3,281	1,389	$ (7,378,833)
$1,000,000 and Over	1,920	$ 21,354,900,401	$ 14,714,539,353	4,867	1,999	$ (4,187,243)
Total	93,262	$ 22,705,916,281	$ 16,779,914,661	293,919	53,010	$ (26,917,203)

TABLE 8-A
TOTAL MARRIED SEPARATE PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	31	$ (3,847,301)	$ 1,158,513	89	12	$ 21,215
$ 1 - $ 2,999	19	$ 35,592	$ 163,648	64	1	$ 3,236
$ 3,000 - $ 4,999	39	$ 153,214	$ 232,219	140	4	$ 1,086
$ 5,000 - $ 9,999	696	$ 5,634,100	$ 4,382,079	950	56	$ 37,643
$ 10,000 - $ 19,999	5,473	$ 89,589,902	$ 65,951,084	12,710	918	$ 1,194,438
$ 20,000 - $ 29,999	13,884	$ 353,238,894	$ 264,373,947	37,023	3,308	$ 6,203,219
$ 30,000 - $ 39,999	21,784	$ 768,269,391	$ 583,627,869	55,730	12,059	$ 17,032,446
$ 40,000 - $ 49,999	27,541	$ 1,243,421,693	$ 980,399,016	67,232	20,538	$ 34,858,927
$ 50,000 - $ 59,999	32,287	$ 1,779,339,393	$ 1,440,603,249	76,029	27,074	$ 57,627,080
$ 60,000 - $ 74,999	56,128	$ 3,797,891,009	$ 3,125,306,288	127,383	52,586	$ 135,302,659
$ 75,000 - $ 99,999	95,451	$ 8,328,350,000	$ 6,891,183,733	209,129	99,440	$ 325,275,044
$ 100,000 - $ 124,999	72,531	$ 8,090,632,599	$ 6,618,396,622	156,537	82,605	$ 335,579,529
$ 125,000 - $ 149,999	44,038	$ 6,005,852,655	$ 4,815,751,225	95,157	52,665	$ 258,038,597
$ 150,000 - $ 199,999	41,943	$ 7,168,202,572	$ 5,631,412,568	91,972	50,669	$ 318,252,641
$ 200,000 - $ 249,999	17,045	$ 3,780,813,396	$ 2,917,633,798	38,490	20,070	$ 171,813,128
$ 250,000 - $ 499,999	21,126	$ 7,037,342,898	$ 5,249,167,166	48,945	23,779	$ 312,041,578
$ 500,000 - $ 999,999	6,429	$ 4,351,557,527	$ 3,107,024,020	15,118	6,758	$ 165,824,434
$1,000,000 and Over	3,667	$ 17,473,972,434	$ 12,828,721,556	8,843	3,568	$ 222,300,418
Total	460,112	$ 70,270,449,968	$ 54,525,488,600	1,041,541	456,110	$ 2,361,407,318

TABLE 9-A
TOTAL MARRIED SEPARATE NO-PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	2,468	$ (298,215,204)	$ 10,277,214	6,561	513	$ (64,381)
$ 1 - $ 2,999	1,558	$ 2,191,258	$ 1,529,540	4,391	248	$ (26,504)
$ 3,000 - $ 4,999	1,124	$ 4,469,369	$ 2,690,621	3,351	197	$ (30,674)
$ 5,000 - $ 9,999	2,800	$ 20,958,357	$ 15,174,167	9,118	574	$ (81,604)
$ 10,000 - $ 19,999	5,123	$ 75,254,927	$ 46,912,041	16,544	2,445	$ (624,032)
$ 20,000 - $ 29,999	3,699	$ 90,923,081	$ 62,010,588	9,892	4,741	$ (766,548)
$ 30,000 - $ 39,999	1,457	$ 49,483,766	$ 31,777,473	3,723	2,057	$ (178,803)
$ 40,000 - $ 49,999	689	$ 30,796,807	$ 20,250,484	1,848	514	$ (70,840)
$ 50,000 - $ 59,999	552	$ 30,308,912	$ 21,470,925	1,396	374	$ (33,638)
$ 60,000 - $ 74,999	747	$ 50,393,172	$ 37,370,843	1,872	575	$ (176,624)
$ 75,000 - $ 99,999	1,083	$ 94,303,345	$ 75,619,790	2,547	944	$ (108,361)
$ 100,000 - $ 124,999	768	$ 85,876,304	$ 69,051,921	1,764	770	$ (102,394)
$ 125,000 - $ 149,999	567	$ 77,582,362	$ 61,805,951	1,337	569	$ (126,970)
$ 150,000 - $ 199,999	718	$ 123,767,235	$ 98,651,841	1,685	675	$ (2,224,541)
$ 200,000 - $ 249,999	424	$ 94,504,271	$ 75,483,825	991	404	$ (125,679)
$ 250,000 - $ 499,999	805	$ 278,596,905	$ 214,862,054	1,894	875	$ (588,328)
$ 500,000 - $ 999,999	453	$ 314,322,959	$ 235,371,008	1,047	484	$ (1,501,241)
$1,000,000 and Over	429	$ 3,904,896,493	$ 2,761,243,960	976	384	$ (6,018,831)
Total	25,464	$ 5,030,414,319	$ 3,841,554,246	70,937	17,343	$ (12,849,993)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
NONRESIDENT	181,817	$ 76,673,780,090	$ 54,901,936,011	338,391	110,685	$ 248,322,193
ADAIR	3,888	$ 173,422,777	$ 149,361,378	7,303	2,134	$ 6,687,493
ADAMS	1,813	$ 81,503,355	$ 69,599,565	3,487	1,016	$ 3,379,712
ALLAMAKEE	6,438	$ 268,539,692	$ 234,672,037	12,234	3,756	$ 9,407,370
APPANOOSE	5,273	$ 208,849,063	$ 176,594,388	10,063	2,994	$ 8,035,224
AUDUBON	2,691	$ 131,717,517	$ 114,392,434	5,226	1,321	$ 4,565,378
BENTON	11,585	$ 689,225,065	$ 557,607,130	21,855	6,770	$ 29,603,170
BLACK HAWK	58,667	$ 3,354,985,906	$ 2,638,437,261	105,047	31,648	$ 138,821,619
BOONE	12,208	$ 699,509,126	$ 557,925,941	22,786	6,692	$ 28,948,964
BREMER	10,781	$ 656,195,375	$ 530,637,308	21,288	6,439	$ 28,057,924
BUCHANAN	9,098	$ 504,341,330	$ 422,104,387	17,135	6,034	$ 20,942,264
BUENA VISTA	9,572	$ 521,059,774	$ 425,028,043	17,225	6,691	$ 21,150,147
BUTLER	6,490	$ 323,104,575	$ 271,024,510	12,838	3,710	$ 13,657,805
CALHOUN	4,257	$ 211,225,163	$ 179,368,375	8,409	2,388	$ 9,098,198
CARROLL	9,944	$ 563,419,570	$ 464,702,388	18,666	5,845	$ 23,492,762
CASS	6,082	$ 289,359,624	$ 242,536,275	11,664	3,202	$ 11,754,807
CEDAR	8,643	$ 492,927,173	$ 402,558,957	16,203	4,780	$ 21,270,811
CERRO GORDO	20,072	$ 1,142,937,368	$ 908,298,321	37,169	10,006	$ 46,211,873
CHEROKEE	5,408	$ 272,704,084	$ 230,736,692	10,524	2,818	$ 11,277,011
CHICKASAW	5,622	$ 313,543,798	$ 271,710,421	10,684	3,108	$ 14,392,268
CLARKE	4,220	$ 185,281,646	$ 153,500,898	7,897	2,829	$ 7,313,257
CLAY	7,827	$ 437,483,416	$ 353,158,110	14,642	4,131	$ 17,423,217

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CLAYTON	7,957	$ 377,841,507	$ 326,894,678	15,426	4,099	$ 14,282,077
CLINTON	21,395	$ 1,048,886,521	$ 854,961,575	39,452	12,038	$ 42,604,732
CRAWFORD	7,475	$ 365,351,598	$ 308,359,978	13,927	5,279	$ 15,290,224
DALLAS	39,307	$ 4,081,314,747	$ 3,113,071,728	69,748	27,624	$ 183,380,819
DAVIS	3,564	$ 164,952,786	$ 147,684,047	6,904	2,974	$ 7,423,190
DECATUR	2,957	$ 127,411,305	$ 105,429,821	5,654	1,841	$ 4,730,038
DELAWARE	7,990	$ 394,990,531	$ 343,546,222	15,106	4,679	$ 17,352,414
DES MOINES	19,117	$ 960,644,869	$ 762,911,319	35,001	10,440	$ 37,178,066
DICKINSON	8,759	$ 559,905,526	$ 451,867,642	17,338	3,898	$ 22,483,611
DUBUQUE	47,305	$ 2,941,116,861	$ 2,304,455,648	85,308	25,808	$ 117,844,870
EMMET	4,274	$ 194,311,155	$ 164,768,539	7,985	2,270	$ 7,531,820
FAYETTE	8,671	$ 387,718,014	$ 333,025,395	16,459	4,672	$ 15,958,420
FLOYD	7,053	$ 342,573,946	$ 290,419,484	13,382	4,161	$ 14,468,296
FRANKLIN	4,260	$ 229,691,806	$ 194,508,641	8,288	2,601	$ 10,085,531
FREMONT	2,965	$ 151,277,651	$ 124,958,070	5,791	1,691	$ 5,144,560
GREENE	4,060	$ 189,553,347	$ 164,300,770	7,878	2,292	$ 8,212,148
GRUNDY	5,417	$ 349,453,967	$ 279,660,308	10,665	3,127	$ 15,366,426
GUTHRIE	4,760	$ 276,368,408	$ 221,407,468	9,391	2,571	$ 11,171,224
HAMILTON	6,739	$ 401,312,843	$ 332,309,512	12,799	3,902	$ 16,060,636
HANCOCK	4,917	$ 248,967,586	$ 212,952,650	9,504	2,678	$ 10,703,321
HARDIN	7,779	$ 361,616,654	$ 322,919,893	14,918	4,344	$ 16,316,628
HARRISON	6,373	$ 348,857,848	$ 286,248,111	12,028	3,773	$ 8,094,633

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
HENRY	8,598	$ 410,110,144	$ 337,905,653	16,188	4,980	$ 16,654,210
HOWARD	4,477	$ 219,678,548	$ 188,935,186	8,400	2,549	$ 8,565,085
HUMBOLDT	4,357	$ 256,105,360	$ 206,139,103	8,360	2,597	$ 10,839,475
IDA	3,209	$ 203,604,969	$ 166,904,050	6,135	1,811	$ 8,642,418
IOWA	8,005	$ 456,067,888	$ 370,669,296	14,880	4,493	$ 19,584,825
JACKSON	9,081	$ 423,913,730	$ 362,045,302	17,065	4,762	$ 17,814,432
JASPER	16,200	$ 871,054,263	$ 703,142,744	30,479	9,300	$ 36,000,067
JEFFERSON	6,733	$ 322,252,223	$ 269,405,622	13,017	3,082	$ 13,528,768
JOHNSON	65,929	$ 4,785,200,345	$ 3,698,149,588	110,760	33,820	$ 212,223,702
JONES	8,688	$ 464,621,224	$ 385,053,615	16,806	4,735	$ 19,728,079
KEOKUK	4,464	$ 195,165,911	$ 171,257,616	8,541	2,639	$ 8,268,347
KOSSUTH	7,146	$ 435,139,345	$ 343,501,862	13,776	3,788	$ 15,868,967
LEE	14,747	$ 714,848,477	$ 575,450,602	27,503	8,070	$ 27,850,849
LINN	106,305	$ 7,242,993,159	$ 5,890,370,487	188,176	60,307	$ 304,936,460
LOUISA	4,876	$ 243,756,571	$ 199,635,119	8,998	3,092	$ 9,772,109
LUCAS	3,856	$ 163,545,840	$ 139,526,741	7,226	2,386	$ 6,812,505
LYON	5,162	$ 293,550,872	$ 254,432,977	9,960	3,849	$ 12,623,663
MADISON	7,102	$ 453,988,404	$ 360,677,557	13,570	4,510	$ 19,737,407
MAHASKA	9,318	$ 493,850,866	$ 390,914,768	17,413	5,817	$ 19,429,427
MARION	14,665	$ 915,876,735	$ 722,377,825	27,840	9,068	$ 38,403,940
MARSHALL	17,402	$ 912,463,908	$ 730,491,364	32,412	11,738	$ 36,875,820
MILLS	6,344	$ 404,465,242	$ 320,136,839	12,097	4,028	$ 12,109,126

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
MITCHELL	4,877	$ 246,561,372	$ 210,306,583	9,387	2,796	$ 9,741,420
MONONA	3,904	$ 185,112,249	$ 156,312,161	7,471	2,066	$ 7,654,921
MONROE	3,298	$ 158,064,996	$ 135,139,804	6,227	1,917	$ 6,818,083
MONTGOMERY	4,565	$ 215,818,530	$ 178,951,094	8,713	2,504	$ 8,652,095
MUSCATINE	20,123	$ 1,076,777,719	$ 873,003,380	36,123	12,457	$ 45,344,588
O'BRIEN	6,575	$ 352,840,186	$ 298,920,799	12,609	3,723	$ 14,848,446
OSCEOLA	2,761	$ 125,531,008	$ 114,529,077	5,299	1,671	$ 5,335,835
PAGE	6,227	$ 288,243,172	$ 235,350,312	11,873	3,408	$ 10,974,968
PALO ALTO	4,088	$ 193,767,962	$ 167,320,521	7,738	2,197	$ 8,113,455
PLYMOUTH	11,792	$ 784,830,557	$ 653,418,853	21,984	7,344	$ 35,684,730
POCAHONTAS	3,137	$ 148,943,576	$ 129,707,059	6,187	1,665	$ 6,328,521
POLK	228,421	$ 16,469,015,657	$ 12,739,533,702	392,745	140,606	$ 703,709,674
POTTAWATTAMIE	41,583	$ 2,267,095,849	$ 1,766,122,016	74,628	24,827	$ 60,087,766
POWESHIEK	8,277	$ 448,735,312	$ 365,888,261	15,812	4,261	$ 18,862,470
RINGGOLD	2,006	$ 80,593,969	$ 75,520,957	3,994	1,221	$ 3,712,358
SAC	4,678	$ 234,063,696	$ 197,002,824	9,063	2,458	$ 9,936,677
SCOTT	80,235	$ 5,452,768,594	$ 4,201,178,976	144,050	47,104	$ 229,755,378
SHELBY	5,524	$ 298,188,473	$ 255,924,389	10,631	3,038	$ 11,982,444
SIOUX	14,546	$ 957,334,966	$ 810,502,639	27,891	11,444	$ 41,202,658
STORY	39,185	$ 2,518,583,674	$ 1,967,176,062	67,058	18,139	$ 107,746,154
TAMA	7,553	$ 426,575,888	$ 339,145,252	14,329	4,498	$ 15,005,027
TAYLOR	2,628	$ 98,406,300	$ 93,185,016	5,120	1,517	$ 4,381,759

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
UNION	5,448	$ 238,035,862	$ 199,878,107	10,205	3,124	$ 9,482,088
VAN BUREN	3,023	$ 125,321,983	$ 108,067,138	5,935	1,880	$ 5,140,208
WAPELLO	15,132	$ 684,810,262	$ 564,979,441	27,397	9,424	$ 27,590,397
WARREN	22,711	$ 1,583,104,228	$ 1,236,247,058	42,350	14,430	$ 68,959,897
WASHINGTON	10,070	$ 553,066,929	$ 448,473,372	19,176	6,386	$ 22,331,146
WAYNE	2,650	$ 102,834,885	$ 90,489,993	5,100	1,877	$ 4,043,393
WEBSTER	15,903	$ 808,613,476	$ 650,379,317	28,698	8,804	$ 32,551,878
WINNEBAGO	5,019	$ 236,498,936	$ 197,203,025	9,514	2,643	$ 9,159,930
WINNESHIEK	9,080	$ 464,913,764	$ 397,768,306	17,424	4,392	$ 19,262,307
WOODBURY	46,926	$ 2,483,504,351	$ 1,989,334,299	81,923	30,864	$ 92,725,856
WORTH	3,510	$ 172,916,994	$ 141,230,979	6,675	1,852	$ 6,346,177
WRIGHT	5,575	$ 268,520,644	$ 225,333,230	10,635	3,478	$ 11,101,440
Total	1,613,184	$ 164,331,485,006	$ 124,903,200,247	2,937,254	947,195	$ 3,876,340,976

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

AGI Class	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
$ 0 or Less	9,272	$ (1,427,639,747)	$ 178,237,102	$ 229,392,210	$ 4,338,843	$ (5,025,887)
$ 1 - $ 2,999	931	$ 1,455,455	$ 1,391,414	$ 10,902,304	$ 230,162	$ (12,138)
$ 3,000 - $ 4,999	851	$ 3,443,859	$ 1,367,060	$ 9,165,020	$ 152,618	$ (25,613)
$ 5,000 - $ 9,999	3,285	$ 25,703,730	$ 4,366,710	$ 34,261,226	$ 5,710,309	$ (44,702)
$ 10,000 - $ 19,999	24,480	$ 390,330,290	$ 39,456,663	$ 230,630,312	$ 173,953,460	$ 1,316,541
$ 20,000 - $ 29,999	39,977	$ 1,006,778,208	$ 100,023,557	$ 382,482,094	$ 583,250,475	$ 13,418,553
$ 30,000 - $ 39,999	49,143	$ 1,725,108,649	$ 156,507,930	$ 451,753,324	$ 1,157,232,455	$ 36,939,491
$ 40,000 - $ 49,999	54,152	$ 2,439,842,038	$ 214,076,931	$ 496,595,270	$ 1,758,898,486	$ 69,942,677
$ 50,000 - $ 59,999	52,849	$ 2,904,379,682	$ 254,201,143	$ 504,015,346	$ 2,165,178,468	$ 92,479,528
$ 60,000 - $ 74,999	73,219	$ 4,933,483,499	$ 436,428,661	$ 755,898,207	$ 3,764,259,821	$ 168,904,522
$ 75,000 - $ 99,999	106,796	$ 9,300,536,477	$ 815,664,401	$ 1,203,189,326	$ 7,305,490,592	$ 345,553,858
$ 100,000 - $ 124,999	80,368	$ 8,970,469,415	$ 849,947,969	$ 1,036,435,753	$ 7,099,887,431	$ 355,237,062
$ 125,000 - $ 149,999	50,634	$ 6,908,510,491	$ 758,199,495	$ 759,692,016	$ 5,403,332,455	$ 281,743,612
$ 150,000 - $ 199,999	50,634	$ 8,667,602,457	$ 1,113,507,553	$ 939,619,025	$ 6,640,899,880	$ 355,221,198
$ 200,000 - $ 249,999	22,166	$ 4,921,584,893	$ 727,129,398	$ 522,459,513	$ 3,692,354,215	$ 201,204,633
$ 250,000 - $ 499,999	31,435	$ 10,618,717,675	$ 1,939,447,007	$ 1,075,935,018	$ 7,658,713,723	$ 392,744,600
$ 500,000 - $ 999,999	11,647	$ 7,979,068,009	$ 1,816,817,642	$ 788,291,203	$ 5,483,901,852	$ 213,126,325
$1,000,000 and Over	9,556	$ 62,540,086,455	$ 12,042,614,819	$ 8,585,118,862	$ 42,662,255,221	$ 363,042,221
Total	671,395	$ 131,909,461,535	$ 21,449,385,455	$ 18,015,836,029	$ 95,560,040,466	$ 2,885,766,481

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

AGI Class	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
$ 0 or Less	38,709	$ (1,579,733,877)	$ 12,225,047	$ 125,673,427	$ 10,974,092	$ (1,313,901)
$ 1 - $ 2,999	48,187	$ 80,185,826	$ 1,258,754	$ 75,366,760	$ 9,632,618	$ (682,507)
$ 3,000 - $ 4,999	43,951	$ 176,417,022	$ 1,569,107	$ 103,405,843	$ 74,695,102	$ (1,133,108)
$ 5,000 - $ 9,999	111,179	$ 829,307,239	$ 14,040,505	$ 288,311,613	$ 533,833,130	$ (4,622,314)
$ 10,000 - $ 19,999	176,644	$ 2,592,824,125	$ 78,897,711	$ 516,780,115	$ 2,004,881,793	$ 9,235,443
$ 20,000 - $ 29,999	144,914	$ 3,608,790,852	$ (91,037,140)	$ 447,777,942	$ 3,257,048,183	$ 75,148,323
$ 30,000 - $ 39,999	118,691	$ 4,126,393,823	$ 239,837,331	$ 372,278,292	$ 3,517,751,959	$ 130,468,539
$ 40,000 - $ 49,999	82,774	$ 3,695,324,336	$ 249,870,251	$ 266,917,638	$ 3,181,291,876	$ 138,870,893
$ 50,000 - $ 59,999	53,502	$ 2,924,397,157	$ 217,880,502	$ 182,209,494	$ 2,525,811,781	$ 116,631,016
$ 60,000 - $ 74,999	49,095	$ 3,280,467,375	$ 261,652,805	$ 180,239,061	$ 2,841,183,281	$ 134,114,557
$ 75,000 - $ 99,999	41,444	$ 3,551,539,327	$ 304,535,648	$ 160,889,103	$ 3,087,260,836	$ 149,825,135
$ 100,000 - $ 124,999	16,202	$ 1,787,423,932	$ 175,156,064	$ 64,081,597	$ 1,548,878,729	$ 79,164,584
$ 125,000 - $ 149,999	6,298	$ 855,634,901	$ 95,817,400	$ 25,032,566	$ 735,296,728	$ 38,433,162
$ 150,000 - $ 199,999	4,745	$ 806,722,763	$ 98,727,670	$ 18,869,957	$ 690,434,837	$ 35,951,058
$ 200,000 - $ 249,999	1,779	$ 394,386,854	$ 50,879,768	$ 7,034,907	$ 338,204,269	$ 17,398,346
$ 250,000 - $ 499,999	2,241	$ 751,398,082	$ 95,297,511	$ 8,803,933	$ 648,372,156	$ 31,420,702
$ 500,000 - $ 999,999	868	$ 596,332,407	$ 86,492,594	$ 3,542,730	$ 514,833,389	$ 20,987,291
$1,000,000 and Over	566	$ 3,944,211,327	$ 127,605,104	$ 2,429,123	$ 3,822,775,022	$ 20,677,276
Total	941,789	$ 32,422,023,471	$ 2,020,706,632	$ 2,849,644,101	$ 29,343,159,781	$ 990,574,495

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

AGI Class	Number of Returns	Tuition and Textbook Tax Credit	Firefighter/EMS/ Reserve Peace Officer Tax Credit	Nonresident/ Part-Year Resident Credit	Out-of-State Tax Credit	Other Nonrefundable Tax Credits
$ 0 or Less	47,981	$ 7,413	$ 9,750	$ 4,119,736	$ 436	$ 94,538
$ 1 - $ 2,999	49,118	$ 170	$ 1,173	$ 2,291	$ -	$ 48,395
$ 3,000 - $ 4,999	44,802	$ 907	$ 1,069	$ 10,572	$ 45	$ 35,844
$ 5,000 - $ 9,999	114,464	$ 1,456	$ 11,557	$ 139,977	$ 14,303	$ 5,237
$ 10,000 - $ 19,999	201,124	$ 58,100	$ 48,040	$ 2,359,521	$ 429,253	$ 107,185
$ 20,000 - $ 29,999	184,891	$ 327,521	$ 77,580	$ 6,661,911	$ 1,435,454	$ 310,501
$ 30,000 - $ 39,999	167,834	$ 822,171	$ 110,566	$ 10,410,724	$ 3,326,703	$ 508,817
$ 40,000 - $ 49,999	136,926	$ 928,100	$ 130,800	$ 13,008,630	$ 4,300,474	$ 659,291
$ 50,000 - $ 59,999	106,351	$ 962,722	$ 121,117	$ 15,410,259	$ 4,605,033	$ 731,112
$ 60,000 - $ 74,999	122,314	$ 1,551,018	$ 179,944	$ 26,072,142	$ 6,857,041	$ 1,223,697
$ 75,000 - $ 99,999	148,240	$ 2,736,803	$ 292,601	$ 49,078,573	$ 12,087,240	$ 2,400,584
$ 100,000 - $ 124,999	96,570	$ 2,360,440	$ 182,059	$ 48,682,392	$ 11,527,365	$ 2,204,445
$ 125,000 - $ 149,999	56,932	$ 1,652,448	$ 73,049	$ 43,278,781	$ 8,839,755	$ 2,075,874
$ 150,000 - $ 199,999	55,379	$ 1,666,110	$ 49,189	$ 71,940,713	$ 10,866,348	$ 3,941,769
$ 200,000 - $ 249,999	23,945	$ 714,805	$ 24,991	$ 55,854,598	$ 6,111,892	$ 3,224,349
$ 250,000 - $ 499,999	33,676	$ 949,145	$ 11,050	$ 184,210,579	$ 13,064,967	$ 11,184,743
$ 500,000 - $ 999,999	12,515	$ 278,392	$ 1,731	$ 220,295,256	$ 11,010,482	$ 13,317,461
$1,000,000 and Over	10,122	$ 117,254	$ 500	$ 3,221,834,330	$ 27,284,032	$ 79,813,473
Total	1,613,184	$ 15,134,975	$ 1,326,766	$ 3,973,370,985	$ 121,760,823	$ 121,887,315

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

AGI Class	Number of Returns	Fuel Tax Credit	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Other Refundable Tax Credits
$ 0 or Less	47,981	$ 589,872	$ 101,500	$ 20,311	$ 743,889	$ 5,172,339
$ 1 - $ 2,999	49,118	$ 47,642	$ 60,507	$ 17,819	$ 536,698	$ 39,146
$ 3,000 - $ 4,999	44,802	$ 30,388	$ 60,361	$ 16,824	$ 1,023,088	$ 29,477
$ 5,000 - $ 9,999	114,464	$ 99,883	$ 273,376	$ 43,116	$ 5,834,911	$ 87,367
$ 10,000 - $ 19,999	201,124	$ 226,555	$ 1,238,565	$ 166,551	$ 24,236,125	$ 141,061
$ 20,000 - $ 29,999	184,891	$ 214,719	$ 1,787,201	$ 137,965	$ 21,634,027	$ 214,018
$ 30,000 - $ 39,999	167,834	$ 210,471	$ 1,678,191	$ 157,354	$ 10,796,704	$ 2,406,687
$ 40,000 - $ 49,999	136,926	$ 183,116	$ 411,008	$ 84,169	$ 2,671,891	$ 321,759
$ 50,000 - $ 59,999	106,351	$ 159,739	$ -	$ -	$ 166,936	$ 207,587
$ 60,000 - $ 74,999	122,314	$ 214,869	$ -	$ -	$ -	$ 521,630
$ 75,000 - $ 99,999	148,240	$ 272,388	$ -	$ -	$ -	$ 836,568
$ 100,000 - $ 124,999	96,570	$ 174,801	$ -	$ -	$ -	$ 614,091
$ 125,000 - $ 149,999	56,932	$ 118,287	$ -	$ -	$ -	$ 724,611
$ 150,000 - $ 199,999	55,379	$ 158,188	$ -	$ -	$ -	$ 3,058,459
$ 200,000 - $ 249,999	23,945	$ 75,965	$ -	$ -	$ -	$ 711,799
$ 250,000 - $ 499,999	33,676	$ 173,898	$ -	$ -	$ -	$ 2,606,351
$ 500,000 - $ 999,999	12,515	$ 89,597	$ -	$ -	$ -	$ 10,311,021
$1,000,000 and Over	10,122	$ 162,411	$ -	$ -	$ -	$ 15,500,881
Total	1,613,184	$ 3,202,789	$ 5,610,709	$ 644,109	$ 67,644,269	$ 43,504,852

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

2018 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0	101,605	$ (1,566,975,607)	$ 1,524,974,437	$ -	228,200	22,481	$ (9,873,247)
$ 1 - $ 1,598	36,058	$ 165,747,901	$ 13,428,630	$ 29,579,577	56,810	5,637	$ (1,138,101)
$ 1,598 - $ 3,196	41,055	$ 248,459,030	$ 14,806,778	$ 99,331,293	63,088	6,751	$ (1,738,370)
$ 3,196 - $ 6,392	84,726	$ 746,122,682	$ 44,367,098	$ 407,594,281	136,801	18,390	$ (5,318,226)
$ 6,392 - $14,382	191,254	$ 2,894,610,287	$ 191,016,331	$ 1,952,724,919	324,070	62,568	$ 6,198,743
$ 14,382 - $23,970	199,088	$ 5,043,175,393	$ 342,377,896	$ 3,811,430,603	334,446	86,508	$ 89,176,541
$ 23,970 - $31,960	155,452	$ 5,477,586,545	$ 393,246,805	$ 4,338,137,008	252,596	73,272	$ 154,432,244
$ 31,960 - $47,940	240,899	$ 11,780,019,653	$ 939,363,458	$ 9,484,232,671	401,791	128,837	$ 407,386,241
$ 47,940 - $71,910	214,340	$ 15,634,796,460	$ 1,368,158,282	$ 12,621,233,671	405,317	163,095	$ 584,914,337
$ 71,910 and Over	348,707	$ 123,907,942,662	$18,638,352,372	$ 92,158,936,224	734,135	379,656	$ 2,652,300,814
Total	1,613,184	$ 164,331,485,006	$23,470,092,087	$ 124,903,200,247	2,937,254	947,195	$ 3,876,340,976

TABLE 15-A
TOTAL PAY RETURNS BY TAXABLE INCOME

2018 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0	99	$ (14,496,720)	$ 10,917,994	$ -	209	53	$ 352,964
$ 1 - $ 1,598	30	$ 1,701,361	$ 433,163	$ 26,039	72	15	$ 24,144
$ 1,598 - $ 3,196	39	$ 2,325,074	$ 750,058	$ 95,898	80	18	$ 35,344
$ 3,196 - $ 6,392	20,269	$ 182,593,661	$ 12,881,212	$ 107,011,526	22,079	56	$ 553,207
$ 6,392 - $14,382	120,607	$ 1,897,287,813	$ 169,633,851	$ 1,262,080,765	173,000	5,014	$ 24,446,086
$ 14,382 - $23,970	165,547	$ 4,271,661,693	$ 336,312,299	$ 3,209,792,955	263,140	38,232	$ 96,491,493
$ 23,970 - $31,960	150,143	$ 5,291,803,673	$ 383,297,251	$ 4,193,481,210	241,912	67,540	$ 154,981,947
$ 31,960 - $47,940	235,523	$ 11,504,723,897	$ 912,028,651	$ 9,273,507,803	391,810	126,015	$ 407,755,323
$ 47,940 - $71,910	209,234	$ 15,233,002,695	$ 1,322,697,176	$ 12,320,780,844	395,192	159,982	$ 585,222,659
$ 71,910 and Over	332,677	$ 92,713,128,704	$ 14,200,796,829	$ 69,775,136,084	698,406	365,338	$ 2,676,137,265
Total	1,234,168	$ 131,083,731,851	$ 17,349,748,484	$ 100,141,913,124	2,185,900	762,263	$ 3,946,000,432

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

2018 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0	101,506	$ (1,552,478,887)	$ 1,514,056,443	$ -	227,991	22,428	$ (10,226,211)
$ 1 - $ 1,598	36,028	$ 164,046,540	$ 12,995,467	$ 29,553,538	56,738	5,622	$ (1,162,245)
$ 1,598 - $ 3,196	41,016	$ 246,133,956	$ 14,056,720	$ 99,235,395	63,008	6,733	$ (1,773,714)
$ 3,196 - $ 6,392	64,457	$ 563,529,021	$ 31,485,886	$ 300,582,755	114,722	18,334	$ (5,871,433)
$ 6,392 - $14,382	70,647	$ 997,322,474	$ 21,382,480	$ 690,644,154	151,070	57,554	$ (18,247,343)
$ 14,382 - $23,970	33,541	$ 771,513,700	$ 6,065,597	$ 601,637,648	71,306	48,276	$ (7,314,952)
$ 23,970 - $31,960	5,309	$ 185,782,872	$ 9,949,554	$ 144,655,798	10,684	5,732	$ (549,703)
$ 31,960 - $47,940	5,376	$ 275,295,756	$ 27,334,807	$ 210,724,868	9,981	2,822	$ (369,082)
$ 47,940 - $71,910	5,106	$ 401,793,765	$ 45,461,106	$ 300,452,827	10,125	3,113	$ (308,322)
$ 71,910 and Over	16,030	$ 31,194,813,958	$ 4,437,555,543	$ 22,383,800,140	35,729	14,318	$ (23,836,451)
Total	379,016	$ 33,247,753,155	$ 6,120,343,603	$ 24,761,287,123	751,354	184,932	$ (69,659,456)

TABLE 1-B
RESIDENT PAY AND NO-PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	43,935	$ (2,015,814,876)	$ 4,825,545	107,940	8,501	$ (6,250,517)
$ 1 - $ 2,999	45,384	$ 75,345,999	$ 8,892,818	71,962	5,007	$ (653,678)
$ 3,000 - $ 4,999	41,060	$ 164,801,542	$ 68,451,454	61,397	5,702	$ (1,114,805)
$ 5,000 - $ 9,999	104,557	$ 781,128,126	$ 492,481,629	161,873	20,015	$ (4,524,478)
$ 10,000 - $ 19,999	183,981	$ 2,728,828,676	$ 1,991,134,660	310,379	69,527	$ 9,700,150
$ 20,000 - $ 29,999	169,359	$ 4,228,042,481	$ 3,538,650,711	285,962	78,369	$ 84,690,753
$ 30,000 - $ 39,999	153,412	$ 5,348,896,672	$ 4,275,573,966	255,679	76,654	$ 160,063,117
$ 40,000 - $ 49,999	124,890	$ 5,596,391,093	$ 4,512,451,350	212,359	66,565	$ 200,384,740
$ 50,000 - $ 59,999	95,938	$ 5,257,075,244	$ 4,240,627,036	171,596	57,460	$ 200,491,160
$ 60,000 - $ 74,999	109,177	$ 7,330,783,799	$ 5,911,587,134	209,074	79,383	$ 290,431,152
$ 75,000 - $ 99,999	130,923	$ 11,348,289,877	$ 9,219,256,426	265,043	117,745	$ 475,200,192
$ 100,000 - $ 124,999	84,541	$ 9,415,251,307	$ 7,617,007,516	175,175	88,919	$ 417,759,067
$ 125,000 - $ 149,999	48,880	$ 6,662,875,939	$ 5,303,545,294	102,701	55,374	$ 307,482,783
$ 150,000 - $ 199,999	45,388	$ 7,753,400,371	$ 6,056,976,984	96,966	52,171	$ 373,367,509
$ 200,000 - $ 249,999	18,377	$ 4,075,848,878	$ 3,130,701,136	40,166	20,859	$ 207,367,169
$ 250,000 - $ 499,999	22,667	$ 7,546,834,823	$ 5,616,099,905	50,408	25,169	$ 397,166,835
$ 500,000 - $ 999,999	6,263	$ 4,209,956,942	$ 3,009,604,332	14,041	6,690	$ 212,324,540
$1,000,000 and Over	2,635	$ 7,149,768,023	$ 5,003,396,340	6,142	2,400	$ 304,133,094
Total	1,431,367	$ 87,657,704,916	$ 70,001,264,236	2,598,863	836,510	$ 3,628,018,783

TABLE 2-B
RESIDENT PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	74	$ (35,757,388)	$ 1,434,510	194	28	$ 249,219
$ 1 - $ 2,999	21	$ 40,130	$ 170,674	66	2	$ 7,040
$ 3,000 - $ 4,999	44	$ 173,802	$ 252,853	145	1	$ 1,230
$ 5,000 - $ 9,999	28,844	$ 239,787,528	$ 175,158,902	29,139	110	$ 1,383,826
$ 10,000 - $ 19,999	108,830	$ 1,642,692,072	$ 1,288,596,136	134,947	4,762	$ 30,436,109
$ 20,000 - $ 29,999	141,175	$ 3,562,411,086	$ 3,103,277,189	220,844	38,237	$ 90,413,108
$ 30,000 - $ 39,999	148,678	$ 5,188,368,017	$ 4,206,533,065	244,576	72,269	$ 162,746,116
$ 40,000 - $ 49,999	122,745	$ 5,500,356,808	$ 4,476,739,617	207,514	65,791	$ 200,610,751
$ 50,000 - $ 59,999	94,571	$ 5,182,396,321	$ 4,209,215,042	168,658	57,003	$ 200,565,845
$ 60,000 - $ 74,999	107,732	$ 7,233,947,439	$ 5,866,787,401	205,891	78,845	$ 290,693,907
$ 75,000 - $ 99,999	129,662	$ 11,239,977,664	$ 9,159,348,171	262,269	117,188	$ 475,566,370
$ 100,000 - $ 124,999	83,930	$ 9,347,089,365	$ 7,575,694,271	173,817	88,549	$ 417,903,603
$ 125,000 - $ 149,999	48,453	$ 6,604,460,501	$ 5,266,775,437	101,701	55,094	$ 307,740,047
$ 150,000 - $ 199,999	44,887	$ 7,667,402,245	$ 6,001,616,834	95,768	51,855	$ 375,679,270
$ 200,000 - $ 249,999	18,128	$ 4,020,404,101	$ 3,096,741,226	39,568	20,658	$ 207,538,946
$ 250,000 - $ 499,999	22,293	$ 7,418,669,689	$ 5,538,099,795	49,512	24,825	$ 397,743,321
$ 500,000 - $ 999,999	6,091	$ 4,091,288,015	$ 2,942,848,252	13,629	6,552	$ 220,930,888
$1,000,000 and Over	2,523	$ 6,670,681,068	$ 4,709,602,854	5,885	2,334	$ 310,508,917
Total	1,108,681	$ 85,574,388,463	$ 67,618,892,229	1,954,123	684,103	$ 3,690,718,513

TABLE 3-B
RESIDENT NO-PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	43,861	$ (1,980,057,488)	$ 3,391,035	107,746	8,473	$ (6,499,736)
$ 1 - $ 2,999	45,363	$ 75,305,869	$ 8,722,144	71,896	5,005	$ (660,718)
$ 3,000 - $ 4,999	41,016	$ 164,627,740	$ 68,198,601	61,252	5,701	$ (1,116,035)
$ 5,000 - $ 9,999	75,713	$ 541,340,598	$ 317,322,727	132,734	19,905	$ (5,908,304)
$ 10,000 - $ 19,999	75,151	$ 1,086,136,604	$ 702,538,524	175,432	64,765	$ (20,735,959)
$ 20,000 - $ 29,999	28,184	$ 665,631,395	$ 435,373,522	65,118	40,132	$ (5,722,355)
$ 30,000 - $ 39,999	4,734	$ 160,528,655	$ 69,040,901	11,103	4,385	$ (2,682,999)
$ 40,000 - $ 49,999	2,145	$ 96,034,285	$ 35,711,733	4,845	774	$ (226,011)
$ 50,000 - $ 59,999	1,367	$ 74,678,923	$ 31,411,994	2,938	457	$ (74,685)
$ 60,000 - $ 74,999	1,445	$ 96,836,360	$ 44,799,733	3,183	538	$ (262,755)
$ 75,000 - $ 99,999	1,261	$ 108,312,213	$ 59,908,255	2,774	557	$ (366,178)
$ 100,000 - $ 124,999	611	$ 68,161,942	$ 41,313,245	1,358	370	$ (144,536)
$ 125,000 - $ 149,999	427	$ 58,415,438	$ 36,769,857	1,000	280	$ (257,264)
$ 150,000 - $ 199,999	501	$ 85,998,126	$ 55,360,150	1,198	316	$ (2,311,761)
$ 200,000 - $ 249,999	249	$ 55,444,777	$ 33,959,910	598	201	$ (171,777)
$ 250,000 - $ 499,999	374	$ 128,165,134	$ 78,000,110	896	344	$ (576,486)
$ 500,000 - $ 999,999	172	$ 118,668,927	$ 66,756,080	412	138	$ (8,606,348)
$1,000,000 and Over	112	$ 479,086,955	$ 293,793,486	257	66	$ (6,375,823)
Total	322,686	$ 2,083,316,453	$ 2,382,372,007	644,740	152,407	$ (62,699,730)

TABLE 4-B
RESIDENT SINGLE PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than $10,000	28,231	$ 230,786,269	$ 171,127,800	28,288	59	$ 1,418,331
$ 10,000 - $ 19,999	98,841	$ 1,474,628,527	$ 1,175,062,008	107,787	3,233	$ 28,550,941
$ 20,000 - $ 29,999	114,824	$ 2,892,023,113	$ 2,620,991,244	147,856	29,371	$ 78,793,339
$ 30,000 - $ 39,999	111,029	$ 3,865,204,596	$ 3,202,313,411	147,863	44,484	$ 131,542,748
$ 40,000 - $ 49,999	81,717	$ 3,652,806,158	$ 3,021,234,046	106,909	29,790	$ 144,050,883
$ 50,000 - $ 59,999	52,533	$ 2,869,835,407	$ 2,343,983,639	68,981	18,234	$ 119,562,317
$ 60,000 - $ 74,999	42,705	$ 2,842,273,842	$ 2,269,843,792	57,262	15,053	$ 123,360,027
$ 75,000 - $ 99,999	28,258	$ 2,408,281,022	$ 1,874,132,436	38,742	9,396	$ 109,601,545
$ 100,000 - $ 124,999	10,502	$ 1,161,242,071	$ 885,292,416	14,970	3,227	$ 56,147,692
$ 125,000 - $ 149,999	4,629	$ 629,855,191	$ 477,580,472	6,800	1,487	$ 31,750,696
$ 150,000 - $ 199,999	3,961	$ 676,730,311	$ 503,831,397	5,957	1,188	$ 35,104,376
$ 200,000 - $ 249,999	1,696	$ 376,132,515	$ 279,700,573	2,566	423	$ 20,410,446
$ 250,000 - $ 499,999	2,357	$ 793,772,540	$ 578,288,716	3,570	633	$ 43,491,703
$ 500,000 - $ 999,999	645	$ 432,944,562	$ 312,676,539	983	154	$ 24,063,720
$1,000,000 And Over	290	$ 864,173,720	$ 601,437,326	428	77	$ 42,798,529
Total	582,218	$ 25,170,689,844	$ 20,317,495,815	738,962	156,809	$ 990,647,293

TABLE 5-B
SINGLE NO-PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	21,396	$ (576,550,449)	$ 121,284	33,705	1,311	$ (568,186)
$ 1 - $ 2,999	37,938	$ 64,327,409	$ 7,290,854	47,066	3,318	$ (422,806)
$ 3,000 - $ 4,999	35,711	$ 143,389,539	$ 65,657,209	43,297	4,478	$ (914,657)
$ 5,000 - $ 9,999	61,395	$ 433,591,600	$ 275,629,446	84,346	15,998	$ (5,065,871)
$ 10,000 - $ 19,999	50,694	$ 734,882,717	$ 512,598,320	96,114	51,505	$ (17,195,859)
$ 20,000 - $ 29,999	16,575	$ 384,834,892	$ 259,874,621	31,929	26,082	$ (3,628,334)
$ 30,000 - $ 39,999	2,215	$ 75,449,907	$ 29,782,953	3,930	1,330	$ (167,707)
$ 40,000 - $ 49,999	1,199	$ 53,837,464	$ 20,047,657	1,955	169	$ (60,739)
$ 50,000 - $ 59,999	775	$ 42,291,038	$ 18,148,554	1,214	91	$ (15,572)
$ 60,000 - $ 74,999	770	$ 51,527,807	$ 23,823,958	1,185	87	$ (14,535)
$ 75,000 - $ 99,999	575	$ 48,940,203	$ 25,314,115	859	84	$ (156,368)
$ 100,000 - $ 124,999	192	$ 21,288,365	$ 12,725,711	269	33	$ (28,988)
$ 125,000 - $ 149,999	108	$ 14,580,557	$ 8,366,286	166	22	$ (20,005)
$ 150,000 - $ 199,999	101	$ 17,323,203	$ 10,549,473	154	15	$ (20,329)
$ 200,000 - $ 249,999	45	$ 9,895,394	$ 5,023,110	68	10	$ (2,358)
$ 250,000 - $ 499,999	49	$ 16,974,711	$ 8,678,345	71	6	$ -
$ 500,000 - $ 999,999	24	$ 16,418,957	$ 8,584,336	33	6	$ (42,186)
$1,000,000 and Over	16	$ 27,622,190	$ 16,773,360	23	3	$ (65,372)
Total	229,778	$ 1,580,625,504	$ 1,308,989,592	346,384	104,548	$ (28,389,872)

TABLE 6-B
RESIDENT MARRIED JOINT PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than $10,000	45	$ (28,092,536)	$ 553,551	121	16	$ 164,461
$ 10,000 - $ 19,999	4,884	$ 84,330,898	$ 52,139,885	15,130	669	$ 751,988
$ 20,000 - $ 29,999	13,270	$ 337,587,929	$ 233,894,535	37,720	5,828	$ 5,664,896
$ 30,000 - $ 39,999	17,186	$ 601,470,654	$ 456,872,202	44,145	16,464	$ 14,762,271
$ 40,000 - $ 49,999	15,270	$ 684,317,460	$ 537,956,343	37,588	16,826	$ 22,834,540
$ 50,000 - $ 59,999	11,915	$ 652,669,712	$ 520,357,530	28,722	13,423	$ 25,172,779
$ 60,000 - $ 74,999	12,882	$ 863,098,590	$ 689,760,986	30,379	14,853	$ 36,155,022
$ 75,000 - $ 99,999	12,821	$ 1,104,313,768	$ 878,902,015	29,850	15,065	$ 49,915,493
$ 100,000 - $ 124,999	6,741	$ 748,919,761	$ 588,246,146	15,590	8,421	$ 35,632,103
$ 125,000 - $ 149,999	3,878	$ 528,798,562	$ 407,874,299	8,988	5,045	$ 25,808,664
$ 150,000 - $ 199,999	3,820	$ 655,122,586	$ 495,449,723	9,006	4,721	$ 33,007,792
$ 200,000 - $ 249,999	1,924	$ 427,924,319	$ 318,871,392	4,612	2,525	$ 21,778,889
$ 250,000 - $ 499,999	3,168	$ 1,081,086,863	$ 785,400,437	7,450	4,523	$ 56,452,088
$ 500,000 - $ 999,999	1,198	$ 815,408,499	$ 578,915,650	2,764	1,789	$ 42,529,008
$1,000,000 And Over	688	$ 1,871,645,889	$ 1,349,036,383	1,662	814	$ 80,254,835
Total	109,690	$ 10,428,602,954	$ 7,894,231,077	273,727	110,982	$ 450,884,829

TABLE 7-B
RESIDENT MARRIED JOINT NO-PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	20,277	$ (1,347,646,420)	$ 772,992	68,009	6,790	$ (5,871,028)
$ 1 - $ 2,999	5,998	$ 8,968,938	$ 110,729	20,708	1,481	$ (214,240)
$ 3,000 - $ 4,999	4,288	$ 17,191,936	$ 70,572	14,826	1,049	$ (171,153)
$ 5,000 - $ 9,999	11,702	$ 88,118,824	$ 27,336,347	39,733	3,399	$ (765,104)
$ 10,000 - $ 19,999	19,832	$ 283,621,583	$ 148,065,104	64,154	11,083	$ (2,948,049)
$ 20,000 - $ 29,999	8,476	$ 203,958,266	$ 123,894,014	24,768	9,837	$ (1,386,301)
$ 30,000 - $ 39,999	1,550	$ 52,482,215	$ 19,905,104	4,703	1,450	$ (2,350,485)
$ 40,000 - $ 49,999	649	$ 28,958,104	$ 8,893,071	2,060	363	$ (98,550)
$ 50,000 - $ 59,999	404	$ 22,055,053	$ 7,493,771	1,234	237	$ (27,096)
$ 60,000 - $ 74,999	446	$ 29,851,717	$ 11,702,416	1,384	270	$ (71,884)
$ 75,000 - $ 99,999	457	$ 39,484,914	$ 20,456,332	1,362	261	$ (106,842)
$ 100,000 - $ 124,999	247	$ 27,554,077	$ 14,643,899	687	175	$ (22,194)
$ 125,000 - $ 149,999	174	$ 23,938,805	$ 13,541,327	482	111	$ (125,900)
$ 150,000 - $ 199,999	259	$ 44,338,200	$ 26,384,375	686	178	$ (92,575)
$ 200,000 - $ 249,999	145	$ 32,490,323	$ 19,347,800	382	146	$ (70,077)
$ 250,000 - $ 499,999	232	$ 78,579,800	$ 46,402,431	596	229	$ (334,750)
$ 500,000 - $ 999,999	106	$ 72,857,357	$ 36,875,352	281	104	$ (7,216,907)
$1,000,000 and Over	78	$ 337,917,613	$ 180,684,557	198	52	$ (756,500)
Total	75,320	$ 44,721,305	$ 706,580,193	246,253	37,215	$ (22,629,635)

TABLE 8-B
RESIDENT MARRIED SEPARATE PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	27	$ (3,669,325)	$ 1,019,650	80	10	$ 20,301
$ 1 - $ 2,999	19	$ 35,592	$ 163,648	64	1	$ 3,236
$ 3,000 - $ 4,999	37	$ 143,967	$ 212,495	137	1	$ 942
$ 5,000 - $ 9,999	624	$ 5,040,105	$ 3,939,795	854	54	$ 34,044
$ 10,000 - $ 19,999	5,105	$ 83,732,647	$ 61,394,243	12,030	860	$ 1,133,180
$ 20,000 - $ 29,999	13,081	$ 332,800,044	$ 248,391,410	35,268	3,038	$ 5,954,873
$ 30,000 - $ 39,999	20,463	$ 721,692,767	$ 547,347,452	52,568	11,321	$ 16,441,097
$ 40,000 - $ 49,999	25,758	$ 1,163,233,190	$ 917,549,228	63,017	19,175	$ 33,725,328
$ 50,000 - $ 59,999	30,123	$ 1,659,891,202	$ 1,344,873,873	70,955	25,346	$ 55,830,749
$ 60,000 - $ 74,999	52,145	$ 3,528,575,007	$ 2,907,182,623	118,250	48,939	$ 131,178,858
$ 75,000 - $ 99,999	88,583	$ 7,727,382,874	$ 6,406,313,720	193,677	92,727	$ 316,049,332
$ 100,000 - $ 124,999	66,687	$ 7,436,927,533	$ 6,102,155,709	143,257	76,901	$ 326,123,808
$ 125,000 - $ 149,999	39,946	$ 5,445,806,748	$ 4,381,320,666	85,913	48,562	$ 250,180,687
$ 150,000 - $ 199,999	37,106	$ 6,335,549,348	$ 5,002,335,714	80,805	45,946	$ 307,567,102
$ 200,000 - $ 249,999	14,508	$ 3,216,347,267	$ 2,498,169,261	32,390	17,710	$ 165,349,611
$ 250,000 - $ 499,999	16,768	$ 5,543,810,286	$ 4,174,410,642	38,492	19,669	$ 297,799,530
$ 500,000 - $ 999,999	4,248	$ 2,842,934,954	$ 2,051,256,063	9,882	4,609	$ 154,338,160
$1,000,000 and Over	1,545	$ 3,934,861,459	$ 2,759,129,145	3,795	1,443	$ 187,455,553
Total	416,773	$ 49,975,095,665	$ 39,407,165,337	941,434	416,312	$ 2,249,186,391

TABLE 9-B
RESIDENT MARRIED SEPARATE NO-PAY RETURNS

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	2,188	$ (55,860,619)	$ 2,496,759	6,032	372	$ (60,522)
$ 1 - $ 2,999	1,427	$ 2,009,522	$ 1,320,561	4,122	206	$ (23,672)
$ 3,000 - $ 4,999	1,017	$ 4,046,265	$ 2,470,820	3,129	174	$ (30,225)
$ 5,000 - $ 9,999	2,616	$ 19,630,174	$ 14,356,934	8,655	508	$ (77,329)
$ 10,000 - $ 19,999	4,625	$ 67,632,304	$ 41,875,100	15,164	2,177	$ (592,051)
$ 20,000 - $ 29,999	3,133	$ 76,838,237	$ 51,604,887	8,421	4,213	$ (707,720)
$ 30,000 - $ 39,999	969	$ 32,596,533	$ 19,352,844	2,470	1,605	$ (164,807)
$ 40,000 - $ 49,999	297	$ 13,238,717	$ 6,771,005	830	242	$ (66,722)
$ 50,000 - $ 59,999	188	$ 10,332,832	$ 5,769,669	490	129	$ (32,017)
$ 60,000 - $ 74,999	229	$ 15,456,836	$ 9,273,359	614	181	$ (176,336)
$ 75,000 - $ 99,999	229	$ 19,887,096	$ 14,137,808	553	212	$ (102,968)
$ 100,000 - $ 124,999	172	$ 19,319,500	$ 13,943,635	402	162	$ (93,354)
$ 125,000 - $ 149,999	145	$ 19,896,076	$ 14,862,244	352	147	$ (111,359)
$ 150,000 - $ 199,999	141	$ 24,336,723	$ 18,426,302	358	123	$ (2,198,857)
$ 200,000 - $ 249,999	59	$ 13,059,060	$ 9,589,000	148	45	$ (99,342)
$ 250,000 - $ 499,999	93	$ 32,610,623	$ 22,919,334	229	109	$ (241,736)
$ 500,000 - $ 999,999	42	$ 29,392,613	$ 21,296,392	98	28	$ (1,347,255)
$1,000,000 and Over	18	$ 113,547,152	$ 96,335,569	36	11	$ (5,553,951)
Total	17,588	$ 457,969,644	$ 366,802,222	52,103	10,644	$ (11,680,223)

TABLE 10-B
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
ADAIR	3,888	$ 173,422,777	$ 149,361,378	7,303	2,134	$ 6,687,493
ADAMS	1,813	$ 81,503,355	$ 69,599,565	3,487	1,016	$ 3,379,712
ALLAMAKEE	6,438	$ 268,539,692	$ 234,672,037	12,234	3,756	$ 9,407,370
APPANOOSE	5,273	$ 208,849,063	$ 176,594,388	10,063	2,994	$ 8,035,224
AUDUBON	2,691	$ 131,717,517	$ 114,392,434	5,226	1,321	$ 4,565,378
BENTON	11,585	$ 689,225,065	$ 557,607,130	21,855	6,770	$ 29,603,170
BLACK HAWK	58,667	$ 3,354,985,906	$ 2,638,437,261	105,047	31,648	$ 138,821,619
BOONE	12,208	$ 699,509,126	$ 557,925,941	22,786	6,692	$ 28,948,964
BREMER	10,781	$ 656,195,375	$ 530,637,308	21,288	6,439	$ 28,057,924
BUCHANAN	9,098	$ 504,341,330	$ 422,104,387	17,135	6,034	$ 20,942,264
BUENA VISTA	9,572	$ 521,059,774	$ 425,028,043	17,225	6,691	$ 21,150,147
BUTLER	6,490	$ 323,104,575	$ 271,024,510	12,838	3,710	$ 13,657,805
CALHOUN	4,257	$ 211,225,163	$ 179,368,375	8,409	2,388	$ 9,098,198
CARROLL	9,944	$ 563,419,570	$ 464,702,388	18,666	5,845	$ 23,492,762
CASS	6,082	$ 289,359,624	$ 242,536,275	11,664	3,202	$ 11,754,807
CEDAR	8,643	$ 492,927,173	$ 402,558,957	16,203	4,780	$ 21,270,811
CERRO GORDO	20,072	$ 1,142,937,368	$ 908,298,321	37,169	10,006	$ 46,211,873
CHEROKEE	5,408	$ 272,704,084	$ 230,736,692	10,524	2,818	$ 11,277,011
CHICKASAW	5,622	$ 313,543,798	$ 271,710,421	10,684	3,108	$ 14,392,268
CLARKE	4,220	$ 185,281,646	$ 153,500,898	7,897	2,829	$ 7,313,257
CLAY	7,827	$ 437,483,416	$ 353,158,110	14,642	4,131	$ 17,423,217
CLAYTON	7,957	$ 377,841,507	$ 326,894,678	15,426	4,099	$ 14,282,077

(Continued)

TABLE 10-B
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CLINTON	21,395	$ 1,048,886,521	$ 854,961,575	39,452	12,038	$ 42,604,732
CRAWFORD	7,475	$ 365,351,598	$ 308,359,978	13,927	5,279	$ 15,290,224
DALLAS	39,307	$ 4,081,314,747	$ 3,113,071,728	69,748	27,624	$ 183,380,819
DAVIS	3,564	$ 164,952,786	$ 147,684,047	6,904	2,974	$ 7,423,190
DECATUR	2,957	$ 127,411,305	$ 105,429,821	5,654	1,841	$ 4,730,038
DELAWARE	7,990	$ 394,990,531	$ 343,546,222	15,106	4,679	$ 17,352,414
DES MOINES	19,117	$ 960,644,869	$ 762,911,319	35,001	10,440	$ 37,178,066
DICKINSON	8,759	$ 559,905,526	$ 451,867,642	17,338	3,898	$ 22,483,611
DUBUQUE	47,305	$ 2,941,116,861	$ 2,304,455,648	85,308	25,808	$ 117,844,870
EMMET	4,274	$ 194,311,155	$ 164,768,539	7,985	2,270	$ 7,531,820
FAYETTE	8,671	$ 387,718,014	$ 333,025,395	16,459	4,672	$ 15,958,420
FLOYD	7,053	$ 342,573,946	$ 290,419,484	13,382	4,161	$ 14,468,296
FRANKLIN	4,260	$ 229,691,806	$ 194,508,641	8,288	2,601	$ 10,085,531
FREMONT	2,965	$ 151,277,651	$ 124,958,070	5,791	1,691	$ 5,144,560
GREENE	4,060	$ 189,553,347	$ 164,300,770	7,878	2,292	$ 8,212,148
GRUNDY	5,417	$ 349,453,967	$ 279,660,308	10,665	3,127	$ 15,366,426
GUTHRIE	4,760	$ 276,368,408	$ 221,407,468	9,391	2,571	$ 11,171,224
HAMILTON	6,739	$ 401,312,843	$ 332,309,512	12,799	3,902	$ 16,060,636
HANCOCK	4,917	$ 248,967,586	$ 212,952,650	9,504	2,678	$ 10,703,321
HARDIN	7,779	$ 361,616,654	$ 322,919,893	14,918	4,344	$ 16,316,628
HARRISON	6,373	$ 348,857,848	$ 286,248,111	12,028	3,773	$ 8,094,633
HENRY	8,598	$ 410,110,144	$ 337,905,653	16,188	4,980	$ 16,654,210

(Continued)

TABLE 10-B
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
HOWARD	4,477	$ 219,678,548	$ 188,935,186	8,400	2,549	$ 8,565,085
HUMBOLDT	4,357	$ 256,105,360	$ 206,139,103	8,360	2,597	$ 10,839,475
IDA	3,209	$ 203,604,969	$ 166,904,050	6,135	1,811	$ 8,642,418
IOWA	8,005	$ 456,067,888	$ 370,669,296	14,880	4,493	$ 19,584,825
JACKSON	9,081	$ 423,913,730	$ 362,045,302	17,065	4,762	$ 17,814,432
JASPER	16,200	$ 871,054,263	$ 703,142,744	30,479	9,300	$ 36,000,067
JEFFERSON	6,733	$ 322,252,223	$ 269,405,622	13,017	3,082	$ 13,528,768
JOHNSON	65,929	$ 4,785,200,345	$ 3,698,149,588	110,760	33,820	$ 212,223,702
JONES	8,688	$ 464,621,224	$ 385,053,615	16,806	4,735	$ 19,728,079
KEOKUK	4,464	$ 195,165,911	$ 171,257,616	8,541	2,639	$ 8,268,347
KOSSUTH	7,146	$ 435,139,345	$ 343,501,862	13,776	3,788	$ 15,868,967
LEE	14,747	$ 714,848,477	$ 575,450,602	27,503	8,070	$ 27,850,849
LINN	106,305	$ 7,242,993,159	$ 5,890,370,487	188,176	60,307	$ 304,936,460
LOUISA	4,876	$ 243,756,571	$ 199,635,119	8,998	3,092	$ 9,772,109
LUCAS	3,856	$ 163,545,840	$ 139,526,741	7,226	2,386	$ 6,812,505
LYON	5,162	$ 293,550,872	$ 254,432,977	9,960	3,849	$ 12,623,663
MADISON	7,102	$ 453,988,404	$ 360,677,557	13,570	4,510	$ 19,737,407
MAHASKA	9,318	$ 493,850,866	$ 390,914,768	17,413	5,817	$ 19,429,427
MARION	14,665	$ 915,876,735	$ 722,377,825	27,840	9,068	$ 38,403,940
MARSHALL	17,402	$ 912,463,908	$ 730,491,364	32,412	11,738	$ 36,875,820
MILLS	6,344	$ 404,465,242	$ 320,136,839	12,097	4,028	$ 12,109,126
MITCHELL	4,877	$ 246,561,372	$ 210,306,583	9,387	2,796	$ 9,741,420

(Continued)

TABLE 10-B
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
MONONA	3,904	$ 185,112,249	$ 156,312,161	7,471	2,066	$ 7,654,921
MONROE	3,298	$ 158,064,996	$ 135,139,804	6,227	1,917	$ 6,818,083
MONTGOMERY	4,565	$ 215,818,530	$ 178,951,094	8,713	2,504	$ 8,652,095
MUSCATINE	20,123	$ 1,076,777,719	$ 873,003,380	36,123	12,457	$ 45,344,588
O'BRIEN	6,575	$ 352,840,186	$ 298,920,799	12,609	3,723	$ 14,848,446
OSCEOLA	2,761	$ 125,531,008	$ 114,529,077	5,299	1,671	$ 5,335,835
PAGE	6,227	$ 288,243,172	$ 235,350,312	11,873	3,408	$ 10,974,968
PALO ALTO	4,088	$ 193,767,962	$ 167,320,521	7,738	2,197	$ 8,113,455
PLYMOUTH	11,792	$ 784,830,557	$ 653,418,853	21,984	7,344	$ 35,684,730
POCAHONTAS	3,137	$ 148,943,576	$ 129,707,059	6,187	1,665	$ 6,328,521
POLK	228,421	$ 16,469,015,657	$ 12,739,533,702	392,745	140,606	$ 703,709,674
POTTAWATTAMIE	41,583	$ 2,267,095,849	$ 1,766,122,016	74,628	24,827	$ 60,087,766
POWESHIEK	8,277	$ 448,735,312	$ 365,888,261	15,812	4,261	$ 18,862,470
RINGGOLD	2,006	$ 80,593,969	$ 75,520,957	3,994	1,221	$ 3,712,358
SAC	4,678	$ 234,063,696	$ 197,002,824	9,063	2,458	$ 9,936,677
SCOTT	80,235	$ 5,452,768,594	$ 4,201,178,976	144,050	47,104	$ 229,755,378
SHELBY	5,524	$ 298,188,473	$ 255,924,389	10,631	3,038	$ 11,982,444
SIOUX	14,546	$ 957,334,966	$ 810,502,639	27,891	11,444	$ 41,202,658
STORY	39,185	$ 2,518,583,674	$ 1,967,176,062	67,058	18,139	$ 107,746,154
TAMA	7,553	$ 426,575,888	$ 339,145,252	14,329	4,498	$ 15,005,027
TAYLOR	2,628	$ 98,406,300	$ 93,185,016	5,120	1,517	$ 4,381,759
UNION	5,448	$ 238,035,862	$ 199,878,107	10,205	3,124	$ 9,482,088

(Continued)

TABLE 10-B
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
VAN BUREN	3,023	$ 125,321,983	$ 108,067,138	5,935	1,880	$ 5,140,208
WAPELLO	15,132	$ 684,810,262	$ 564,979,441	27,397	9,424	$ 27,590,397
WARREN	22,711	$ 1,583,104,228	$ 1,236,247,058	42,350	14,430	$ 68,959,897
WASHINGTON	10,070	$ 553,066,929	$ 448,473,372	19,176	6,386	$ 22,331,146
WAYNE	2,650	$ 102,834,885	$ 90,489,993	5,100	1,877	$ 4,043,393
WEBSTER	15,903	$ 808,613,476	$ 650,379,317	28,698	8,804	$ 32,551,878
WINNEBAGO	5,019	$ 236,498,936	$ 197,203,025	9,514	2,643	$ 9,159,930
WINNESHIEK	9,080	$ 464,913,764	$ 397,768,306	17,424	4,392	$ 19,262,307
WOODBURY	46,926	$ 2,483,504,351	$ 1,989,334,299	81,923	30,864	$ 92,725,856
WORTH	3,510	$ 172,916,994	$ 141,230,979	6,675	1,852	$ 6,346,177
WRIGHT	5,575	$ 268,520,644	$ 225,333,230	10,635	3,478	$ 11,101,440
Total	1,431,367	$ 87,657,704,916	$ 70,001,264,236	2,598,863	836,510	$ 3,628,018,783

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

AGI Class	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
$ 0 or Less	8,265	$ (912,903,524)	$ 21,309,193	$ 129,419,123	$ 1,603,375	$ (4,989,636)
$ 1 - $ 2,999	819	$ 1,276,931	$ 1,369,965	$ 9,424,249	$ 123,039	$ (10,736)
$ 3,000 - $ 4,999	743	$ 3,013,166	$ 1,142,167	$ 7,822,030	$ 131,288	$ (24,848)
$ 5,000 - $ 9,999	2,910	$ 22,832,854	$ 3,582,115	$ 29,694,584	$ 5,163,776	$ (38,677)
$ 10,000 - $ 19,999	22,923	$ 366,118,552	$ 36,374,616	$ 213,089,896	$ 164,897,600	$ 1,299,709
$ 20,000 - $ 29,999	37,507	$ 944,501,364	$ 92,455,940	$ 353,002,950	$ 551,053,842	$ 13,165,368
$ 30,000 - $ 39,999	45,891	$ 1,610,880,997	$ 143,617,620	$ 413,239,132	$ 1,087,729,492	$ 35,968,128
$ 40,000 - $ 49,999	49,960	$ 2,250,844,788	$ 192,652,387	$ 451,313,473	$ 1,631,133,109	$ 68,078,622
$ 50,000 - $ 59,999	47,970	$ 2,635,748,565	$ 225,153,779	$ 447,899,696	$ 1,975,859,852	$ 89,638,912
$ 60,000 - $ 74,999	65,970	$ 4,444,543,967	$ 381,866,754	$ 664,702,365	$ 3,412,470,910	$ 163,499,126
$ 75,000 - $ 99,999	95,117	$ 8,281,660,167	$ 703,380,215	$ 1,033,528,898	$ 6,555,356,975	$ 333,559,366
$ 100,000 - $ 124,999	70,763	$ 7,896,281,609	$ 726,558,584	$ 872,542,156	$ 6,303,817,163	$ 342,899,835
$ 125,000 - $ 149,999	43,753	$ 5,966,814,807	$ 641,277,975	$ 621,031,200	$ 4,708,650,980	$ 271,500,300
$ 150,000 - $ 199,999	41,767	$ 7,138,887,138	$ 896,117,985	$ 712,709,866	$ 5,535,281,038	$ 339,834,686
$ 200,000 - $ 249,999	17,110	$ 3,794,792,971	$ 549,451,473	$ 357,507,924	$ 2,893,658,959	$ 191,152,586
$ 250,000 - $ 499,999	21,234	$ 7,075,998,075	$ 1,287,277,039	$ 581,523,984	$ 5,221,615,126	$ 368,695,623
$ 500,000 - $ 999,999	5,834	$ 3,920,256,266	$ 908,670,068	$ 266,710,785	$ 2,767,553,555	$ 194,047,365
$1,000,000 and Over	2,462	$ 6,806,239,888	$ 1,715,789,292	$ 397,634,895	$ 4,728,457,182	$ 287,034,085
Total	580,998	$ 62,247,788,581	$ 8,528,047,167	$ 7,562,797,206	$ 47,544,557,261	$ 2,695,309,814

TABLE 12-B
RESIDENT PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS

AGI Class	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
$ 0 or Less	35,670	$ (1,102,911,352)	$ 8,142,294	$ 116,118,966	$ 3,222,170	$ (1,260,881)
$ 1 - $ 2,999	44,565	$ 74,069,068	$ 912,423	$ 69,613,620	$ 8,769,779	$ (642,942)
$ 3,000 - $ 4,999	40,317	$ 161,788,376	$ 995,009	$ 95,262,502	$ 68,320,166	$ (1,089,957)
$ 5,000 - $ 9,999	101,647	$ 758,295,272	$ 12,161,968	$ 265,251,140	$ 487,317,853	$ (4,485,801)
$ 10,000 - $ 19,999	161,058	$ 2,362,710,124	$ 69,537,943	$ 473,787,845	$ 1,826,237,060	$ 8,400,441
$ 20,000 - $ 29,999	131,852	$ 3,283,541,117	$ (108,764,469)	$ 409,026,325	$ 2,987,596,869	$ 71,525,385
$ 30,000 - $ 39,999	107,521	$ 3,738,015,675	$ 215,404,900	$ 337,581,857	$ 3,187,844,474	$ 124,094,989
$ 40,000 - $ 49,999	74,930	$ 3,345,546,305	$ 225,195,530	$ 241,385,825	$ 2,881,318,241	$ 132,306,118
$ 50,000 - $ 59,999	47,968	$ 2,621,326,679	$ 194,995,542	$ 162,830,029	$ 2,264,767,184	$ 110,852,248
$ 60,000 - $ 74,999	43,207	$ 2,886,239,832	$ 231,198,410	$ 157,933,917	$ 2,499,116,224	$ 126,932,026
$ 75,000 - $ 99,999	35,806	$ 3,066,629,710	$ 265,055,924	$ 138,338,178	$ 2,663,899,451	$ 141,640,826
$ 100,000 - $ 124,999	13,778	$ 1,518,969,698	$ 152,028,911	$ 54,246,565	$ 1,313,190,353	$ 74,859,232
$ 125,000 - $ 149,999	5,127	$ 696,061,132	$ 81,113,823	$ 20,251,688	$ 594,894,314	$ 35,982,483
$ 150,000 - $ 199,999	3,621	$ 614,513,233	$ 79,219,090	$ 14,252,388	$ 521,695,946	$ 33,532,823
$ 200,000 - $ 249,999	1,267	$ 281,055,907	$ 39,540,099	$ 4,971,341	$ 237,042,177	$ 16,214,583
$ 250,000 - $ 499,999	1,433	$ 470,836,748	$ 71,300,293	$ 5,519,314	$ 394,484,779	$ 28,471,212
$ 500,000 - $ 999,999	429	$ 289,700,676	$ 45,969,324	$ 1,706,034	$ 242,050,777	$ 18,277,175
$1,000,000 and Over	173	$ 343,528,135	$ 68,003,153	$ 711,450	$ 274,939,158	$ 17,099,009
Total	850,369	$ 25,409,916,335	$ 1,652,010,167	$ 2,568,788,984	$ 22,456,706,975	$ 932,708,969

TABLE 13-B
TAX CREDITS CLAIMED ON RESIDENT PAY AND NO-PAY RETURNS

AGI Class	Number of Returns	Tuition and Textbook Tax Credit	Firefighter/EMS/ Reserve Peace Officer Tax Credit	Nonresident/Part-Year Resident Credit	Out-of-State Tax Credit	Other Nonrefundable Tax Credits
$ 0 or Less	43,935	$ 7,413	$ 9,650	$ 4,036	$ 254	$ 94,356
$ 1 - $ 2,999	45,384	$ 132	$ 1,173	$ 327	$ -	$ 48,391
$ 3,000 - $ 4,999	41,060	$ 907	$ 952	$ 75	$ 45	$ 35,844
$ 5,000 - $ 9,999	104,557	$ 964	$ 11,202	$ 20,697	$ 14,140	$ 5,205
$ 10,000 - $ 19,999	183,981	$ 55,754	$ 47,150	$ 723,860	$ 423,629	$ 103,435
$ 20,000 - $ 29,999	169,359	$ 323,410	$ 75,863	$ 1,978,501	$ 1,424,120	$ 300,751
$ 30,000 - $ 39,999	153,412	$ 811,846	$ 109,349	$ 2,550,155	$ 3,290,144	$ 496,270
$ 40,000 - $ 49,999	124,890	$ 921,771	$ 130,458	$ 2,694,283	$ 4,270,959	$ 635,511
$ 50,000 - $ 59,999	95,938	$ 955,179	$ 120,567	$ 2,711,750	$ 4,580,037	$ 708,500
$ 60,000 - $ 74,999	109,177	$ 1,538,746	$ 178,993	$ 4,008,212	$ 6,814,818	$ 1,176,103
$ 75,000 - $ 99,999	130,923	$ 2,726,309	$ 290,667	$ 6,243,255	$ 12,016,812	$ 2,299,964
$ 100,000 - $ 124,999	84,541	$ 2,344,982	$ 181,308	$ 5,596,140	$ 11,447,491	$ 2,087,956
$ 125,000 - $ 149,999	48,880	$ 1,637,461	$ 72,841	$ 4,689,836	$ 8,763,522	$ 1,958,221
$ 150,000 - $ 199,999	45,388	$ 1,651,206	$ 48,776	$ 6,649,768	$ 10,814,424	$ 3,707,571
$ 200,000 - $ 249,999	18,377	$ 706,458	$ 24,871	$ 4,746,052	$ 6,047,313	$ 2,973,421
$ 250,000 - $ 499,999	22,667	$ 939,287	$ 11,050	$ 11,139,175	$ 12,925,778	$ 10,049,544
$ 500,000 - $ 999,999	6,263	$ 273,513	$ 1,631	$ 5,739,698	$ 10,823,007	$ 12,415,965
$1,000,000 and Over	2,635	$ 112,254	$ 400	$ 25,756,004	$ 26,853,553	$ 73,033,869
Total	1,431,367	$ 15,007,592	$ 1,316,901	$ 85,251,824	$ 120,510,046	$ 112,130,877

TABLE 13-B (Continued)
TAX CREDITS CLAIMED ON RESIDENT PAY AND NO-PAY RETURNS

AGI Class	Number of Returns	Fuel Tax Credit	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Other Refundable Tax Credits
$ 0 or Less	43,935	$ 579,525	$ 90,365	$ 18,400	$ 710,004	$ 5,128,077
$ 1 - $ 2,999	45,384	$ 46,495	$ 56,053	$ 16,340	$ 512,157	$ 29,800
$ 3,000 - $ 4,999	41,060	$ 30,268	$ 58,787	$ 16,224	$ 981,464	$ 29,335
$ 5,000 - $ 9,999	104,557	$ 99,848	$ 262,607	$ 40,380	$ 5,617,222	$ 85,049
$ 10,000 - $ 19,999	183,981	$ 226,436	$ 1,191,432	$ 156,000	$ 23,358,445	$ 124,908
$ 20,000 - $ 29,999	169,359	$ 213,861	$ 1,721,508	$ 129,553	$ 20,758,759	$ 144,301
$ 30,000 - $ 39,999	153,412	$ 209,986	$ 1,632,776	$ 148,131	$ 10,278,560	$ 2,394,419
$ 40,000 - $ 49,999	124,890	$ 182,022	$ 399,453	$ 78,978	$ 2,556,085	$ 312,924
$ 50,000 - $ 59,999	95,938	$ 159,421	$ -	$ -	$ 160,533	$ 197,487
$ 60,000 - $ 74,999	109,177	$ 213,960	$ -	$ -	$ -	$ 496,204
$ 75,000 - $ 99,999	130,923	$ 271,715	$ -	$ -	$ -	$ 796,575
$ 100,000 - $ 124,999	84,541	$ 173,362	$ -	$ -	$ -	$ 523,907
$ 125,000 - $ 149,999	48,880	$ 115,966	$ -	$ -	$ -	$ 624,195
$ 150,000 - $ 199,999	45,388	$ 148,360	$ -	$ -	$ -	$ 2,930,604
$ 200,000 - $ 249,999	18,377	$ 74,900	$ -	$ -	$ -	$ 652,738
$ 250,000 - $ 499,999	22,667	$ 171,458	$ -	$ -	$ -	$ 1,916,668
$ 500,000 - $ 999,999	6,263	$ 82,672	$ -	$ -	$ -	$ 9,710,196
$1,000,000 and Over	2,635	$ 140,274	$ -	$ -	$ -	$ 9,757,365
Total	1,431,367	$ 3,140,529	$ 5,412,981	$ 604,006	$ 64,933,229	$ 35,854,752

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

2018 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0	92,293	$ (1,522,369,995)	$ 286,811,816	$ -	209,592	19,008	$ (9,650,515)
$ 1 - $ 1,598	33,117	$ 147,621,893	$ 10,018,122	$ 27,117,592	52,738	5,173	$ (1,092,496)
$ 1,598 - $ 3,196	37,550	$ 224,246,744	$ 12,381,745	$ 90,853,934	58,381	6,244	$ (1,680,223)
$ 3,196 - $ 6,392	77,409	$ 676,270,626	$ 34,789,518	$ 372,392,005	126,638	17,004	$ (5,138,438)
$ 6,392 - $14,382	174,938	$ 2,626,071,929	$ 162,194,466	$ 1,785,491,113	299,436	57,543	$ 5,629,932
$ 14,382 - $23,970	181,745	$ 4,577,669,013	$ 301,670,089	$ 3,479,420,788	306,526	79,661	$ 85,126,504
$ 23,970 - $31,960	141,546	$ 4,955,237,767	$ 343,185,213	$ 3,950,174,883	229,816	66,438	$ 147,714,055
$ 31,960 - $47,940	218,298	$ 10,608,552,550	$ 820,657,209	$ 8,591,024,959	363,168	116,888	$ 390,420,263
$ 47,940 - $71,910	190,019	$ 13,745,570,970	$ 1,163,329,782	$ 11,181,585,489	358,924	146,440	$ 559,682,944
$ 71,910 and Over	284,452	$ 51,618,833,419	$ 7,045,019,374	$ 40,523,203,473	593,644	322,111	$ 2,457,006,757
Total	1,431,367	$ 87,657,704,916	$10,180,057,334	$ 70,001,264,236	2,598,863	836,510	$ 3,628,018,783

TABLE 15-B
RESIDENT PAY RETURNS BY TAXABLE INCOME

2018 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0	74	$ (29,638,264)	$ 535,013	$ -	161	35	$ 297,865
$ 1 - $ 1,598	26	$ 1,014,228	$ 31,857	$ 22,308	66	15	$ 22,842
$ 1,598 - $ 3,196	37	$ 1,897,502	$ 423,759	$ 90,725	75	18	$ 35,162
$ 3,196 - $ 6,392	18,703	$ 165,799,465	$ 11,310,847	$ 98,701,232	20,410	45	$ 516,553
$ 6,392 - $14,382	110,852	$ 1,733,438,344	$ 150,080,393	$ 1,160,791,468	160,667	4,452	$ 23,193,985
$ 14,382 - $23,970	152,971	$ 3,930,904,588	$ 303,851,167	$ 2,966,238,354	244,381	35,424	$ 92,155,546
$ 23,970 - $31,960	138,674	$ 4,861,542,557	$ 341,947,778	$ 3,873,126,355	223,614	62,105	$ 148,221,223
$ 31,960 - $47,940	216,468	$ 10,514,772,613	$ 812,894,117	$ 8,519,879,034	359,753	115,863	$ 390,762,654
$ 47,940 - $71,910	188,608	$ 13,636,575,719	$ 1,151,285,038	$ 11,099,309,934	356,251	145,719	$ 559,943,782
$ 71,910 and Over	282,268	$ 50,758,081,711	$ 6,890,915,603	$ 39,900,732,819	588,745	320,427	$ 2,475,568,901
Total	1,108,681	$ 85,574,388,463	$ 9,663,275,572	$ 67,618,892,229	1,954,123	684,103	$ 3,690,718,513

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

2018 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0	92,219	$ (1,492,731,731)	$ 286,276,803	$ -	209,431	18,973	$ (9,948,380)
$ 1 - $ 1,598	33,091	$ 146,607,665	$ 9,986,265	$ 27,095,284	52,672	5,158	$ (1,115,338)
$ 1,598 - $ 3,196	37,513	$ 222,349,242	$ 11,957,986	$ 90,763,209	58,306	6,226	$ (1,715,385)
$ 3,196 - $ 6,392	58,706	$ 510,471,161	$ 23,478,671	$ 273,690,773	106,228	16,959	$ (5,654,991)
$ 6,392 - $14,382	64,086	$ 892,633,585	$ 12,114,073	$ 624,699,645	138,769	53,091	$ (17,564,053)
$ 14,382 - $23,970	28,774	$ 646,764,425	$ (2,181,078)	$ 513,182,434	62,145	44,237	$ (7,029,042)
$ 23,970 - $31,960	2,872	$ 93,695,210	$ 1,237,435	$ 77,048,528	6,202	4,333	$ (507,168)
$ 31,960 - $47,940	1,830	$ 93,779,937	$ 7,763,092	$ 71,145,925	3,415	1,025	$ (342,391)
$ 47,940 - $71,910	1,411	$ 108,995,251	$ 12,044,744	$ 82,275,555	2,673	721	$ (260,838)
$ 71,910 and Over	2,184	$ 860,751,708	$ 154,103,771	$ 622,470,654	4,899	1,684	$ (18,562,144)
Total	322,686	$ 2,083,316,453	$ 516,781,762	$ 2,382,372,007	644,740	152,407	$ (62,699,730)

TABLE 1-C
TOTAL PAY AND NO-PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	61,438	$ (3,124,764,980)	$ 9,675,807	134,038	11,727	$ (6,296,027)
$ 1 - $ 2,999	68,164	$ 108,393,758	$ 31,455,249	100,069	6,831	$ (701,879)
$ 3,000 - $ 4,999	59,248	$ 238,110,516	$ 116,286,046	83,662	7,327	$ (1,232,679)
$ 5,000 - $ 9,999	154,840	$ 1,159,118,111	$ 762,166,040	224,665	26,621	$ (3,701,084)
$ 10,000 - $ 19,999	288,552	$ 4,295,310,395	$ 3,220,494,511	435,402	91,307	$ 32,858,288
$ 20,000 - $ 29,999	276,805	$ 6,923,764,605	$ 5,742,328,673	396,955	107,886	$ 157,717,904
$ 30,000 - $ 39,999	268,232	$ 9,365,596,401	$ 7,637,320,382	360,877	119,135	$ 296,845,391
$ 40,000 - $ 49,999	228,285	$ 10,230,030,570	$ 8,380,620,834	295,756	113,889	$ 376,272,182
$ 50,000 - $ 59,999	172,860	$ 9,462,446,579	$ 7,699,238,502	221,069	96,936	$ 368,161,705
$ 60,000 - $ 74,999	167,786	$ 11,206,508,853	$ 8,985,480,720	216,484	107,247	$ 451,828,157
$ 75,000 - $ 99,999	137,055	$ 11,745,452,999	$ 9,248,108,894	181,968	99,411	$ 485,623,028
$ 100,000 - $ 124,999	62,330	$ 6,915,662,623	$ 5,342,788,495	86,082	49,207	$ 290,662,642
$ 125,000 - $ 149,999	33,103	$ 4,512,385,899	$ 3,439,546,911	47,232	27,280	$ 190,504,567
$ 150,000 - $ 199,999	32,228	$ 5,528,075,969	$ 4,145,576,241	48,265	26,431	$ 226,720,487
$ 200,000 - $ 249,999	15,903	$ 3,539,565,264	$ 2,611,745,226	24,604	13,431	$ 140,342,065
$ 250,000 - $ 499,999	26,825	$ 9,171,037,176	$ 6,571,437,039	42,804	23,637	$ 322,543,134
$ 500,000 - $ 999,999	11,242	$ 7,730,089,298	$ 5,349,532,143	19,031	10,408	$ 198,165,657
$1,000,000 and Over	9,727	$ 65,324,700,970	$ 45,609,398,534	18,291	8,484	$ 350,027,438
Total	2,074,623	$ 164,331,485,006	$ 124,903,200,247	2,937,254	947,195	$ 3,876,340,976

TABLE 2-C
TOTAL PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	588	$ (35,784,492)	$ 2,616,518	966	88	$ 361,790
$ 1 - $ 2,999	606	$ 920,285	$ 3,410,041	758	93	$ 75,043
$ 3,000 - $ 4,999	1,686	$ 7,364,809	$ 8,770,245	1,825	85	$ 72,155
$ 5,000 - $ 9,999	53,635	$ 437,451,116	$ 339,270,454	58,649	1,376	$ 3,023,125
$ 10,000 - $ 19,999	195,775	$ 2,957,655,931	$ 2,347,123,979	240,337	17,145	$ 54,794,368
$ 20,000 - $ 29,999	240,314	$ 6,053,666,070	$ 5,152,860,706	323,304	65,834	$ 163,297,726
$ 30,000 - $ 39,999	255,868	$ 8,938,209,018	$ 7,357,418,836	340,801	113,362	$ 299,555,136
$ 40,000 - $ 49,999	219,517	$ 9,836,976,339	$ 8,109,635,573	282,703	110,937	$ 376,579,877
$ 50,000 - $ 59,999	166,104	$ 9,092,171,108	$ 7,436,570,455	211,237	94,405	$ 368,332,323
$ 60,000 - $ 74,999	160,358	$ 10,709,456,989	$ 8,629,808,602	205,478	103,982	$ 452,013,712
$ 75,000 - $ 99,999	129,827	$ 11,122,814,620	$ 8,796,337,026	170,893	95,804	$ 486,082,262
$ 100,000 - $ 124,999	58,344	$ 6,471,255,487	$ 5,021,189,194	79,710	46,921	$ 292,963,563
$ 125,000 - $ 149,999	30,416	$ 4,145,014,615	$ 3,174,273,099	42,804	25,600	$ 190,778,886
$ 150,000 - $ 199,999	28,907	$ 4,954,669,203	$ 3,735,942,273	42,433	24,334	$ 227,159,675
$ 200,000 - $ 249,999	14,003	$ 3,114,897,283	$ 2,314,799,869	21,206	11,949	$ 140,497,080
$ 250,000 - $ 499,999	22,781	$ 7,763,191,879	$ 5,605,339,086	35,261	20,417	$ 324,162,110
$ 500,000 - $ 999,999	8,958	$ 6,135,394,118	$ 4,292,911,502	14,490	8,406	$ 206,659,872
$1,000,000 and Over	6,836	$ 36,450,470,900	$ 25,587,374,954	12,095	5,991	$ 360,392,516
Total	1,594,523	$ 128,155,795,278	$ 97,915,652,412	2,084,950	746,729	$ 3,946,801,219

TABLE 3-C
TOTAL NO-PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	60,850	$ (3,088,980,488)	$ 7,059,289	133,072	11,639	$ (6,657,817)
$ 1 - $ 2,999	67,558	$ 107,473,473	$ 28,045,208	99,311	6,738	$ (776,922)
$ 3,000 - $ 4,999	57,562	$ 230,745,707	$ 107,515,801	81,837	7,242	$ (1,304,834)
$ 5,000 - $ 9,999	101,205	$ 721,666,995	$ 422,895,586	166,016	25,245	$ (6,724,209)
$ 10,000 - $ 19,999	92,777	$ 1,337,654,464	$ 873,370,532	195,065	74,162	$ (21,936,080)
$ 20,000 - $ 29,999	36,491	$ 870,098,535	$ 589,467,967	73,651	42,052	$ (5,579,822)
$ 30,000 - $ 39,999	12,364	$ 427,387,383	$ 279,901,546	20,076	5,773	$ (2,709,745)
$ 40,000 - $ 49,999	8,768	$ 393,054,231	$ 270,985,261	13,053	2,952	$ (307,695)
$ 50,000 - $ 59,999	6,756	$ 370,275,471	$ 262,668,047	9,832	2,531	$ (170,618)
$ 60,000 - $ 74,999	7,428	$ 497,051,864	$ 355,672,118	11,006	3,265	$ (185,555)
$ 75,000 - $ 99,999	7,228	$ 622,638,379	$ 451,771,868	11,075	3,607	$ (459,234)
$ 100,000 - $ 124,999	3,986	$ 444,407,136	$ 321,599,301	6,372	2,286	$ (2,300,921)
$ 125,000 - $ 149,999	2,687	$ 367,371,284	$ 265,273,812	4,428	1,680	$ (274,319)
$ 150,000 - $ 199,999	3,321	$ 573,406,766	$ 409,633,968	5,832	2,097	$ (439,188)
$ 200,000 - $ 249,999	1,900	$ 424,667,981	$ 296,945,357	3,398	1,482	$ (155,015)
$ 250,000 - $ 499,999	4,044	$ 1,407,845,297	$ 966,097,953	7,543	3,220	$ (1,618,976)
$ 500,000 - $ 999,999	2,284	$ 1,594,695,180	$ 1,056,620,641	4,541	2,002	$ (8,494,215)
$1,000,000 and Over	2,891	$ 28,874,230,070	$ 20,022,023,580	6,196	2,493	$ (10,365,078)
Total	480,100	$ 36,175,689,728	$ 26,987,547,835	852,304	200,466	$ (70,460,243)

TABLE 4-C
TOTAL SINGLE PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than $10,000	30,715	$ 251,640,118	$ 186,284,745	30,776	60	$ 1,504,961
$ 10,000 - $ 19,999	107,819	$ 1,606,858,402	$ 1,280,580,435	117,138	3,591	$ 30,082,488
$ 20,000 - $ 29,999	123,941	$ 3,120,928,378	$ 2,808,351,477	158,924	31,431	$ 82,494,323
$ 30,000 - $ 39,999	119,654	$ 4,165,127,208	$ 3,448,978,049	158,901	47,678	$ 137,465,649
$ 40,000 - $ 49,999	88,272	$ 3,945,863,935	$ 3,260,796,410	115,234	31,946	$ 150,151,521
$ 50,000 - $ 59,999	57,461	$ 3,139,583,286	$ 2,560,250,465	75,266	19,861	$ 124,907,393
$ 60,000 - $ 74,999	47,577	$ 3,168,134,258	$ 2,523,873,053	63,583	16,392	$ 129,379,604
$ 75,000 - $ 99,999	32,936	$ 2,810,089,586	$ 2,178,636,842	44,871	10,606	$ 116,497,518
$ 100,000 - $ 124,999	12,753	$ 1,410,654,377	$ 1,068,239,305	18,039	3,745	$ 60,194,350
$ 125,000 - $ 149,999	5,805	$ 790,130,119	$ 593,065,906	8,464	1,710	$ 34,091,196
$ 150,000 - $ 199,999	5,286	$ 904,195,267	$ 668,069,493	7,856	1,430	$ 38,350,899
$ 200,000 - $ 249,999	2,365	$ 524,597,741	$ 383,804,986	3,529	516	$ 22,449,825
$ 250,000 - $ 499,999	3,554	$ 1,207,870,789	$ 867,501,181	5,316	845	$ 48,724,238
$ 500,000 - $ 999,999	1,215	$ 829,388,198	$ 584,837,203	1,823	278	$ 27,675,166
$1,000,000 And Over	990	$ 4,856,210,240	$ 3,265,302,490	1,457	244	$ 54,389,414
Total	640,343	$ 32,731,271,902	$ 25,678,572,040	811,177	170,333	$ 1,058,358,545

TABLE 5-C
TOTAL SINGLE NO-PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	23,361	$ (668,659,264)	$ 193,239	36,182	1,591	$ (592,678)
$ 1 - $ 2,999	41,122	$ 69,839,379	$ 7,946,470	50,639	3,554	$ (439,746)
$ 3,000 - $ 4,999	39,094	$ 157,020,945	$ 71,800,234	47,008	4,801	$ (950,324)
$ 5,000 - $ 9,999	67,776	$ 478,771,540	$ 304,637,522	91,870	17,223	$ (5,257,948)
$ 10,000 - $ 19,999	56,129	$ 815,376,815	$ 569,940,769	104,627	55,478	$ (17,815,344)
$ 20,000 - $ 29,999	19,423	$ 453,950,148	$ 312,487,474	36,218	28,177	$ (3,794,968)
$ 30,000 - $ 39,999	3,800	$ 130,421,182	$ 72,969,771	6,086	1,871	$ (177,611)
$ 40,000 - $ 49,999	2,325	$ 104,116,494	$ 58,891,648	3,439	492	$ (66,638)
$ 50,000 - $ 59,999	1,613	$ 88,187,478	$ 53,023,182	2,325	283	$ (17,852)
$ 60,000 - $ 74,999	1,558	$ 104,014,671	$ 64,522,058	2,238	309	$ (17,121)
$ 75,000 - $ 99,999	1,367	$ 116,944,885	$ 76,125,221	1,937	259	$ (168,752)
$ 100,000 - $ 124,999	579	$ 64,388,226	$ 42,784,682	789	102	$ (77,609)
$ 125,000 - $ 149,999	388	$ 52,913,231	$ 36,653,322	548	79	$ (35,565)
$ 150,000 - $ 199,999	437	$ 75,302,075	$ 50,311,395	627	73	$ (38,388)
$ 200,000 - $ 249,999	223	$ 49,930,922	$ 32,201,796	334	44	$ (3,914)
$ 250,000 - $ 499,999	477	$ 165,989,710	$ 107,235,554	701	97	$ (95,528)
$ 500,000 - $ 999,999	261	$ 180,938,629	$ 109,565,427	394	67	$ (204,828)
$1,000,000 and Over	357	$ 3,071,975,489	$ 2,168,528,452	536	79	$ (137,446)
Total	260,290	$ 5,511,422,555	$ 4,139,818,216	386,498	114,579	$ (29,892,260)

TABLE 6-C
TOTAL MARRIED JOINT PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than $10,000	48	$ (28,245,180)	$ 553,551	127	24	$ 168,511
$ 10,000 - $ 19,999	5,155	$ 89,013,929	$ 55,190,592	15,850	757	$ 785,836
$ 20,000 - $ 29,999	14,239	$ 362,523,651	$ 251,676,353	40,279	6,367	$ 5,919,853
$ 30,000 - $ 39,999	18,936	$ 662,939,336	$ 504,298,429	48,496	18,655	$ 15,625,800
$ 40,000 - $ 49,999	16,880	$ 756,396,926	$ 594,358,529	41,544	18,770	$ 24,041,567
$ 50,000 - $ 59,999	13,466	$ 737,922,409	$ 587,287,667	32,501	15,234	$ 26,657,999
$ 60,000 - $ 74,999	15,057	$ 1,009,792,692	$ 805,056,220	35,668	17,320	$ 38,618,632
$ 75,000 - $ 99,999	15,807	$ 1,363,705,445	$ 1,080,434,060	37,037	18,200	$ 53,999,617
$ 100,000 - $ 124,999	8,789	$ 977,551,772	$ 762,334,513	20,547	10,420	$ 38,855,026
$ 125,000 - $ 149,999	5,273	$ 719,667,729	$ 551,775,198	12,421	6,428	$ 28,391,965
$ 150,000 - $ 199,999	5,661	$ 972,561,674	$ 727,038,102	13,683	6,377	$ 36,985,382
$ 200,000 - $ 249,999	3,065	$ 682,378,537	$ 499,443,417	7,530	3,576	$ 24,548,503
$ 250,000 - $ 499,999	5,737	$ 1,982,975,209	$ 1,408,418,568	13,919	7,083	$ 64,563,775
$ 500,000 - $ 999,999	2,841	$ 1,970,483,127	$ 1,363,292,853	6,776	3,623	$ 49,698,918
$1,000,000 And Over	2,759	$ 15,822,342,725	$ 10,746,694,432	6,804	2,986	$ 117,373,185
Total	133,713	$ 28,082,009,981	$ 19,937,852,484	333,182	135,820	$ 526,234,569

TABLE 7-C
TOTAL MARRIED JOINT NO-PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	22,069	$ (2,004,378,360)	$ 3,256,517	72,979	8,136	$ (5,944,215)
$ 1 - $ 2,999	6,417	$ 9,570,514	$ 216,096	21,945	1,690	$ (235,435)
$ 3,000 - $ 4,999	4,538	$ 18,187,518	$ 84,288	15,586	1,158	$ (179,097)
$ 5,000 - $ 9,999	12,490	$ 94,012,912	$ 28,986,211	42,100	3,740	$ (794,216)
$ 10,000 - $ 19,999	21,425	$ 307,060,440	$ 160,260,332	68,932	12,100	$ (3,071,402)
$ 20,000 - $ 29,999	9,705	$ 234,004,908	$ 141,398,819	28,270	11,157	$ (1,489,003)
$ 30,000 - $ 39,999	2,203	$ 75,261,589	$ 33,332,823	6,577	1,936	$ (2,359,451)
$ 40,000 - $ 49,999	1,219	$ 54,570,519	$ 25,494,275	3,623	824	$ (100,967)
$ 50,000 - $ 59,999	972	$ 53,435,361	$ 28,354,761	2,748	726	$ (30,438)
$ 60,000 - $ 74,999	1,247	$ 83,725,072	$ 49,314,640	3,464	930	$ (88,071)
$ 75,000 - $ 99,999	1,596	$ 138,682,543	$ 90,751,782	4,228	1,260	$ (116,073)
$ 100,000 - $ 124,999	1,150	$ 128,790,069	$ 87,959,117	2,902	998	$ (47,256)
$ 125,000 - $ 149,999	861	$ 117,999,296	$ 79,577,581	2,158	815	$ (182,449)
$ 150,000 - $ 199,999	1,334	$ 230,296,397	$ 155,851,318	3,336	1,166	$ (153,737)
$ 200,000 - $ 249,999	823	$ 183,746,880	$ 121,990,662	2,041	869	$ (78,884)
$ 250,000 - $ 499,999	1,977	$ 697,340,246	$ 459,901,356	4,882	2,117	$ (480,433)
$ 500,000 - $ 999,999	1,316	$ 928,709,976	$ 598,644,730	3,281	1,389	$ (7,378,833)
$1,000,000 and Over	1,920	$ 21,354,900,401	$ 14,714,539,353	4,867	1,999	$ (4,187,243)
Total	93,262	$ 22,705,916,281	$ 16,779,914,661	293,919	53,010	$ (26,917,203)

TABLE 8-C
TOTAL MARRIED SEPARATE PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	536	$ (3,510,997)	$ 2,189,066	842	62	$ 121,519
$ 1 - $ 2,999	604	$ 915,747	$ 3,403,015	756	92	$ 71,239
$ 3,000 - $ 4,999	1,679	$ 7,334,974	$ 8,729,887	1,817	85	$ 71,867
$ 5,000 - $ 9,999	22,933	$ 181,817,056	$ 152,906,994	27,880	1,319	$ 1,594,016
$ 10,000 - $ 19,999	82,801	$ 1,261,783,600	$ 1,011,352,952	107,349	12,797	$ 23,926,044
$ 20,000 - $ 29,999	102,134	$ 2,570,214,041	$ 2,092,832,876	124,101	28,036	$ 74,883,550
$ 30,000 - $ 39,999	117,278	$ 4,110,142,474	$ 3,404,142,358	133,404	47,029	$ 146,463,687
$ 40,000 - $ 49,999	114,365	$ 5,134,715,478	$ 4,254,480,634	125,925	60,221	$ 202,386,789
$ 50,000 - $ 59,999	95,177	$ 5,214,665,413	$ 4,289,032,323	103,470	59,310	$ 216,766,931
$ 60,000 - $ 74,999	97,724	$ 6,531,530,039	$ 5,300,879,329	106,227	70,270	$ 284,015,476
$ 75,000 - $ 99,999	81,084	$ 6,949,019,589	$ 5,537,266,124	88,985	66,998	$ 315,585,127
$ 100,000 - $ 124,999	36,802	$ 4,083,049,338	$ 3,190,615,376	41,124	32,756	$ 193,914,187
$ 125,000 - $ 149,999	19,338	$ 2,635,216,767	$ 2,029,431,995	21,919	17,462	$ 128,295,725
$ 150,000 - $ 199,999	17,960	$ 3,077,912,262	$ 2,340,834,678	20,894	16,527	$ 151,823,394
$ 200,000 - $ 249,999	8,573	$ 1,907,921,005	$ 1,431,551,466	10,147	7,857	$ 93,498,752
$ 250,000 - $ 499,999	13,490	$ 4,572,345,881	$ 3,329,419,337	16,026	12,489	$ 210,874,097
$ 500,000 - $ 999,999	4,902	$ 3,335,522,793	$ 2,344,781,446	5,891	4,505	$ 129,285,788
$1,000,000 and Over	3,087	$ 15,771,917,935	$ 11,575,378,032	3,834	2,761	$ 188,629,917
Total	820,467	$ 67,342,513,395	$ 52,299,227,888	940,591	440,576	$ 2,362,208,105

TABLE 9-C
TOTAL MARRIED SEPARATE NO-PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	15,420	$ (415,942,864)	$ 3,609,533	23,911	1,912	$ (120,924)
$ 1 - $ 2,999	20,019	$ 28,063,580	$ 19,882,642	26,727	1,494	$ (101,741)
$ 3,000 - $ 4,999	13,930	$ 55,537,244	$ 35,631,279	19,243	1,283	$ (175,413)
$ 5,000 - $ 9,999	20,939	$ 148,882,543	$ 89,271,853	32,046	4,282	$ (672,045)
$ 10,000 - $ 19,999	15,223	$ 215,217,209	$ 143,169,431	21,506	6,584	$ (1,049,334)
$ 20,000 - $ 29,999	7,363	$ 182,143,479	$ 135,581,674	9,163	2,718	$ (295,851)
$ 30,000 - $ 39,999	6,361	$ 221,704,612	$ 173,598,952	7,413	1,966	$ (172,683)
$ 40,000 - $ 49,999	5,224	$ 234,367,218	$ 186,599,338	5,991	1,636	$ (140,090)
$ 50,000 - $ 59,999	4,171	$ 228,652,632	$ 181,290,104	4,759	1,522	$ (122,328)
$ 60,000 - $ 74,999	4,623	$ 309,312,121	$ 241,835,420	5,304	2,026	$ (80,363)
$ 75,000 - $ 99,999	4,265	$ 367,010,951	$ 284,894,865	4,910	2,088	$ (174,409)
$ 100,000 - $ 124,999	2,257	$ 251,228,841	$ 190,855,502	2,681	1,186	$ (2,176,056)
$ 125,000 - $ 149,999	1,438	$ 196,458,757	$ 149,042,909	1,722	786	$ (56,305)
$ 150,000 - $ 199,999	1,550	$ 267,808,294	$ 203,471,255	1,869	858	$ (247,063)
$ 200,000 - $ 249,999	854	$ 190,990,179	$ 142,752,899	1,023	569	$ (72,217)
$ 250,000 - $ 499,999	1,590	$ 544,515,341	$ 398,961,043	1,960	1,006	$ (1,043,015)
$ 500,000 - $ 999,999	707	$ 485,046,575	$ 348,410,484	866	546	$ (910,554)
$1,000,000 and Over	614	$ 4,447,354,180	$ 3,138,955,775	793	415	$ (6,040,389)
Total	126,548	$ 7,958,350,892	$ 6,067,814,958	171,887	32,877	$ (13,650,780)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
NONRESIDENT	229,927	$ 76,673,780,090	$ 54,901,936,011	338,391	110,685	$ 248,322,193
ADAIR	4,843	$ 173,422,777	$ 149,361,378	7,303	2,134	$ 6,687,493
ADAMS	2,299	$ 81,503,355	$ 69,599,565	3,487	1,016	$ 3,379,712
ALLAMAKEE	8,169	$ 268,539,692	$ 234,672,037	12,234	3,756	$ 9,407,370
APPANOOSE	6,575	$ 208,849,063	$ 176,594,388	10,063	2,994	$ 8,035,224
AUDUBON	3,439	$ 131,717,517	$ 114,392,434	5,226	1,321	$ 4,565,378
BENTON	15,602	$ 689,225,065	$ 557,607,130	21,855	6,770	$ 29,603,170
BLACK HAWK	74,000	$ 3,354,985,906	$ 2,638,437,261	105,047	31,648	$ 138,821,619
BOONE	16,109	$ 699,509,126	$ 557,925,941	22,786	6,692	$ 28,948,964
BREMER	14,718	$ 656,195,375	$ 530,637,308	21,288	6,439	$ 28,057,924
BUCHANAN	12,096	$ 504,341,330	$ 422,104,387	17,135	6,034	$ 20,942,264
BUENA VISTA	12,019	$ 521,059,774	$ 425,028,043	17,225	6,691	$ 21,150,147
BUTLER	8,664	$ 323,104,575	$ 271,024,510	12,838	3,710	$ 13,657,805
CALHOUN	5,585	$ 211,225,163	$ 179,368,375	8,409	2,388	$ 9,098,198
CARROLL	13,130	$ 563,419,570	$ 464,702,388	18,666	5,845	$ 23,492,762
CASS	7,774	$ 289,359,624	$ 242,536,275	11,664	3,202	$ 11,754,807
CEDAR	11,446	$ 492,927,173	$ 402,558,957	16,203	4,780	$ 21,270,811
CERRO GORDO	25,723	$ 1,142,937,368	$ 908,298,321	37,169	10,006	$ 46,211,873
CHEROKEE	7,101	$ 272,704,084	$ 230,736,692	10,524	2,818	$ 11,277,011
CHICKASAW	7,392	$ 313,543,798	$ 271,710,421	10,684	3,108	$ 14,392,268
CLARKE	5,293	$ 185,281,646	$ 153,500,898	7,897	2,829	$ 7,313,257
CLAY	10,168	$ 437,483,416	$ 353,158,110	14,642	4,131	$ 17,423,217

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CLAYTON	10,246	$ 377,841,507	$ 326,894,678	15,426	4,099	$ 14,282,077
CLINTON	27,114	$ 1,048,886,521	$ 854,961,575	39,452	12,038	$ 42,604,732
CRAWFORD	9,474	$ 365,351,598	$ 308,359,978	13,927	5,279	$ 15,290,224
DALLAS	53,339	$ 4,081,314,747	$ 3,113,071,728	69,748	27,624	$ 183,380,819
DAVIS	4,487	$ 164,952,786	$ 147,684,047	6,904	2,974	$ 7,423,190
DECATUR	3,681	$ 127,411,305	$ 105,429,821	5,654	1,841	$ 4,730,038
DELAWARE	10,694	$ 394,990,531	$ 343,546,222	15,106	4,679	$ 17,352,414
DES MOINES	23,696	$ 960,644,869	$ 762,911,319	35,001	10,440	$ 37,178,066
DICKINSON	11,392	$ 559,905,526	$ 451,867,642	17,338	3,898	$ 22,483,611
DUBUQUE	61,247	$ 2,941,116,861	$ 2,304,455,648	85,308	25,808	$ 117,844,870
EMMET	5,404	$ 194,311,155	$ 164,768,539	7,985	2,270	$ 7,531,820
FAYETTE	11,075	$ 387,718,014	$ 333,025,395	16,459	4,672	$ 15,958,420
FLOYD	9,102	$ 342,573,946	$ 290,419,484	13,382	4,161	$ 14,468,296
FRANKLIN	5,543	$ 229,691,806	$ 194,508,641	8,288	2,601	$ 10,085,531
FREMONT	3,841	$ 151,277,651	$ 124,958,070	5,791	1,691	$ 5,144,560
GREENE	5,229	$ 189,553,347	$ 164,300,770	7,878	2,292	$ 8,212,148
GRUNDY	7,445	$ 349,453,967	$ 279,660,308	10,665	3,127	$ 15,366,426
GUTHRIE	6,231	$ 276,368,408	$ 221,407,468	9,391	2,571	$ 11,171,224
HAMILTON	8,735	$ 401,312,843	$ 332,309,512	12,799	3,902	$ 16,060,636
HANCOCK	6,469	$ 248,967,586	$ 212,952,650	9,504	2,678	$ 10,703,321
HARDIN	10,151	$ 361,616,654	$ 322,919,893	14,918	4,344	$ 16,316,628
HARRISON	8,328	$ 348,857,848	$ 286,248,111	12,028	3,773	$ 8,094,633

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
HENRY	11,096	$ 410,110,144	$ 337,905,653	16,188	4,980	$ 16,654,210
HOWARD	5,798	$ 219,678,548	$ 188,935,186	8,400	2,549	$ 8,565,085
HUMBOLDT	5,717	$ 256,105,360	$ 206,139,103	8,360	2,597	$ 10,839,475
IDA	4,251	$ 203,604,969	$ 166,904,050	6,135	1,811	$ 8,642,418
IOWA	10,640	$ 456,067,888	$ 370,669,296	14,880	4,493	$ 19,584,825
JACKSON	11,800	$ 423,913,730	$ 362,045,302	17,065	4,762	$ 17,814,432
JASPER	21,286	$ 871,054,263	$ 703,142,744	30,479	9,300	$ 36,000,067
JEFFERSON	8,441	$ 322,252,223	$ 269,405,622	13,017	3,082	$ 13,528,768
JOHNSON	84,026	$ 4,785,200,345	$ 3,698,149,588	110,760	33,820	$ 212,223,702
JONES	11,414	$ 464,621,224	$ 385,053,615	16,806	4,735	$ 19,728,079
KEOKUK	5,717	$ 195,165,911	$ 171,257,616	8,541	2,639	$ 8,268,347
KOSSUTH	9,307	$ 435,139,345	$ 343,501,862	13,776	3,788	$ 15,868,967
LEE	18,452	$ 714,848,477	$ 575,450,602	27,503	8,070	$ 27,850,849
LINN	136,994	$ 7,242,993,159	$ 5,890,370,487	188,176	60,307	$ 304,936,460
LOUISA	6,310	$ 243,756,571	$ 199,635,119	8,998	3,092	$ 9,772,109
LUCAS	4,881	$ 163,545,840	$ 139,526,741	7,226	2,386	$ 6,812,505
LYON	7,083	$ 293,550,872	$ 254,432,977	9,960	3,849	$ 12,623,663
MADISON	9,672	$ 453,988,404	$ 360,677,557	13,570	4,510	$ 19,737,407
MAHASKA	12,113	$ 493,850,866	$ 390,914,768	17,413	5,817	$ 19,429,427
MARION	19,609	$ 915,876,735	$ 722,377,825	27,840	9,068	$ 38,403,940
MARSHALL	22,160	$ 912,463,908	$ 730,491,364	32,412	11,738	$ 36,875,820
MILLS	8,326	$ 404,465,242	$ 320,136,839	12,097	4,028	$ 12,109,126

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
MITCHELL	6,405	$ 246,561,372	$ 210,306,583	9,387	2,796	$ 9,741,420
MONONA	4,915	$ 185,112,249	$ 156,312,161	7,471	2,066	$ 7,654,921
MONROE	4,215	$ 158,064,996	$ 135,139,804	6,227	1,917	$ 6,818,083
MONTGOMERY	5,827	$ 215,818,530	$ 178,951,094	8,713	2,504	$ 8,652,095
MUSCATINE	25,522	$ 1,076,777,719	$ 873,003,380	36,123	12,457	$ 45,344,588
O'BRIEN	8,709	$ 352,840,186	$ 298,920,799	12,609	3,723	$ 14,848,446
OSCEOLA	3,596	$ 125,531,008	$ 114,529,077	5,299	1,671	$ 5,335,835
PAGE	7,949	$ 288,243,172	$ 235,350,312	11,873	3,408	$ 10,974,968
PALO ALTO	5,252	$ 193,767,962	$ 167,320,521	7,738	2,197	$ 8,113,455
PLYMOUTH	15,620	$ 784,830,557	$ 653,418,853	21,984	7,344	$ 35,684,730
POCAHONTAS	4,067	$ 148,943,576	$ 129,707,059	6,187	1,665	$ 6,328,521
POLK	292,605	$ 16,469,015,657	$ 12,739,533,702	392,745	140,606	$ 703,709,674
POTTAWATTAMIE	52,138	$ 2,267,095,849	$ 1,766,122,016	74,628	24,827	$ 60,087,766
POWESHIEK	10,738	$ 448,735,312	$ 365,888,261	15,812	4,261	$ 18,862,470
RINGGOLD	2,538	$ 80,593,969	$ 75,520,957	3,994	1,221	$ 3,712,358
SAC	6,072	$ 234,063,696	$ 197,002,824	9,063	2,458	$ 9,936,677
SCOTT	102,370	$ 5,452,768,594	$ 4,201,178,976	144,050	47,104	$ 229,755,378
SHELBY	7,273	$ 298,188,473	$ 255,924,389	10,631	3,038	$ 11,982,444
SIOUX	20,123	$ 957,334,966	$ 810,502,639	27,891	11,444	$ 41,202,658
STORY	50,416	$ 2,518,583,674	$ 1,967,176,062	67,058	18,139	$ 107,746,154
TAMA	9,698	$ 426,575,888	$ 339,145,252	14,329	4,498	$ 15,005,027
TAYLOR	3,301	$ 98,406,300	$ 93,185,016	5,120	1,517	$ 4,381,759

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
UNION	6,826	$ 238,035,862	$ 199,878,107	10,205	3,124	$ 9,482,088
VAN BUREN	3,815	$ 125,321,983	$ 108,067,138	5,935	1,880	$ 5,140,208
WAPELLO	18,669	$ 684,810,262	$ 564,979,441	27,397	9,424	$ 27,590,397
WARREN	30,890	$ 1,583,104,228	$ 1,236,247,058	42,350	14,430	$ 68,959,897
WASHINGTON	13,235	$ 553,066,929	$ 448,473,372	19,176	6,386	$ 22,331,146
WAYNE	3,338	$ 102,834,885	$ 90,489,993	5,100	1,877	$ 4,043,393
WEBSTER	19,881	$ 808,613,476	$ 650,379,317	28,698	8,804	$ 32,551,878
WINNEBAGO	6,508	$ 236,498,936	$ 197,203,025	9,514	2,643	$ 9,159,930
WINNESHIEK	12,003	$ 464,913,764	$ 397,768,306	17,424	4,392	$ 19,262,307
WOODBURY	58,375	$ 2,483,504,351	$ 1,989,334,299	81,923	30,864	$ 92,725,856
WORTH	4,605	$ 172,916,994	$ 141,230,979	6,675	1,852	$ 6,346,177
WRIGHT	7,041	$ 268,520,644	$ 225,333,230	10,635	3,478	$ 11,101,440
Total	2,074,623	$ 164,331,485,006	$ 124,903,200,247	2,937,254	947,195	$ 3,876,340,976

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
$ 0 or Less	16,105	$ (1,512,230,678)	$ 169,527,709	$ 242,583,838	$ 8,705,101	$ (4,965,662)
$ 1 - $ 2,999	15,470	$ 21,871,441	$ (851,886)	$ 17,083,053	$ 21,417,357	$ (7,466)
$ 3,000 - $ 4,999	10,719	$ 43,011,904	$ 1,968,258	$ 16,616,968	$ 31,990,044	$ (7,728)
$ 5,000 - $ 9,999	29,138	$ 220,246,911	$ 14,975,273	$ 74,507,537	$ 151,157,845	$ 972,623
$ 10,000 - $ 19,999	80,398	$ 1,230,319,595	$ 93,835,630	$ 373,790,523	$ 814,033,463	$ 15,267,446
$ 20,000 - $ 29,999	99,450	$ 2,502,259,749	$ 198,033,509	$ 579,610,446	$ 1,778,934,359	$ 55,513,884
$ 30,000 - $ 39,999	119,833	$ 4,205,402,558	$ 321,474,771	$ 722,927,965	$ 3,195,944,285	$ 123,763,326
$ 40,000 - $ 49,999	126,292	$ 5,679,680,915	$ 453,991,942	$ 819,761,510	$ 4,432,388,371	$ 196,655,277
$ 50,000 - $ 59,999	112,891	$ 6,192,314,392	$ 536,807,985	$ 807,932,696	$ 4,863,675,079	$ 230,157,739
$ 60,000 - $ 74,999	123,940	$ 8,295,875,926	$ 807,843,470	$ 1,034,037,192	$ 6,473,137,825	$ 323,690,518
$ 75,000 - $ 99,999	111,468	$ 9,572,169,486	$ 1,062,600,121	$ 1,148,915,940	$ 7,382,284,195	$ 387,725,880
$ 100,000 - $ 124,999	54,036	$ 5,999,839,981	$ 756,679,720	$ 696,916,546	$ 4,559,969,914	$ 248,796,380
$ 125,000 - $ 149,999	29,565	$ 4,031,072,996	$ 558,939,344	$ 456,514,527	$ 3,027,277,619	$ 168,399,811
$ 150,000 - $ 199,999	29,251	$ 5,019,462,037	$ 766,955,908	$ 567,576,639	$ 3,710,426,165	$ 204,535,540
$ 200,000 - $ 249,999	14,602	$ 3,251,133,036	$ 544,929,687	$ 357,387,477	$ 2,365,877,363	$ 127,481,964
$ 250,000 - $ 499,999	24,916	$ 8,525,031,242	$ 1,681,265,924	$ 882,707,594	$ 6,015,477,450	$ 296,011,956
$ 500,000 - $ 999,999	10,451	$ 7,189,401,247	$ 1,684,739,216	$ 725,378,994	$ 4,884,847,832	$ 179,672,671
$1,000,000 and Over	9,187	$ 61,442,598,797	$ 11,795,668,874	$ 8,491,586,584	$ 41,842,496,199	$ 332,102,322
Total	1,017,712	$ 131,909,461,535	$ 21,449,385,455	$ 18,015,836,029	$ 95,560,040,466	$ 2,885,766,481

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
$ 0 or Less	45,333	$ (1,612,534,302)	$ 11,675,879	$ 136,196,134	$ 970,706	$ (1,330,365)
$ 1 - $ 2,999	52,694	$ 86,522,317	$ 747,383	$ 79,358,847	$ 10,037,892	$ (694,413)
$ 3,000 - $ 4,999	48,529	$ 195,098,612	$ 784,056	$ 111,302,217	$ 84,296,002	$ (1,224,951)
$ 5,000 - $ 9,999	125,702	$ 938,871,200	$ 16,068,323	$ 313,661,821	$ 611,008,195	$ (4,673,707)
$ 10,000 - $ 19,999	208,154	$ 3,064,990,800	$ 89,184,032	$ 571,725,030	$ 2,406,461,048	$ 17,590,842
$ 20,000 - $ 29,999	177,355	$ 4,421,504,856	$ (40,336,449)	$ 500,681,990	$ 3,963,394,314	$ 102,204,020
$ 30,000 - $ 39,999	148,399	$ 5,160,193,843	$ 304,904,542	$ 415,271,458	$ 4,441,376,097	$ 173,082,065
$ 40,000 - $ 49,999	101,993	$ 4,550,349,655	$ 319,731,384	$ 283,964,851	$ 3,948,232,463	$ 179,616,905
$ 50,000 - $ 59,999	59,969	$ 3,270,132,187	$ 266,271,338	$ 169,160,393	$ 2,835,563,423	$ 138,003,966
$ 60,000 - $ 74,999	43,846	$ 2,910,632,927	$ 271,535,699	$ 128,613,422	$ 2,512,342,895	$ 128,137,639
$ 75,000 - $ 99,999	25,587	$ 2,173,283,513	$ 229,147,664	$ 78,967,771	$ 1,865,824,699	$ 97,897,148
$ 100,000 - $ 124,999	8,294	$ 915,822,642	$ 107,439,807	$ 26,059,501	$ 782,818,581	$ 41,866,262
$ 125,000 - $ 149,999	3,538	$ 481,312,903	$ 57,991,675	$ 11,087,532	$ 412,269,292	$ 22,104,756
$ 150,000 - $ 199,999	2,977	$ 508,613,932	$ 65,404,837	$ 9,269,675	$ 435,150,076	$ 22,184,947
$ 200,000 - $ 249,999	1,301	$ 288,432,228	$ 40,022,120	$ 4,018,956	$ 245,867,863	$ 12,860,101
$ 250,000 - $ 499,999	1,909	$ 646,005,934	$ 84,925,647	$ 5,799,697	$ 555,959,589	$ 26,531,178
$ 500,000 - $ 999,999	791	$ 540,688,051	$ 80,992,207	$ 2,544,336	$ 464,684,311	$ 18,492,986
$1,000,000 and Over	540	$ 3,882,102,173	$ 114,216,488	$ 1,960,470	$ 3,766,902,335	$ 17,925,116
Total	1,056,911	$ 32,422,023,471	$ 2,020,706,632	$ 2,849,644,101	$ 29,343,159,781	$ 990,574,495

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

AGI Class	Number of Taxpayers	Tuition and Textbook Tax Credit	Firefighter/EMS/ Reserve Peace Officer Tax Credit	Nonresident/ Part-Year Resident Credit	Out-of-State Tax Credit	Other Nonrefundable Tax Credits
$ 0 or Less	61,438	$ 12,478	$ 11,641	$ 4,189,621	$ 716	$ 95,580
$ 1 - $ 2,999	68,164	$ 4,116	$ 3,533	$ 19,467	$ 303	$ 50,068
$ 3,000 - $ 4,999	59,248	$ 7,025	$ 4,219	$ 16,927	$ 1,104	$ 36,072
$ 5,000 - $ 9,999	154,840	$ 33,614	$ 24,447	$ 299,396	$ 31,284	$ 9,293
$ 10,000 - $ 19,999	288,552	$ 306,659	$ 80,835	$ 4,276,950	$ 664,189	$ 175,806
$ 20,000 - $ 29,999	276,805	$ 844,488	$ 128,186	$ 11,640,237	$ 2,355,064	$ 489,671
$ 30,000 - $ 39,999	268,232	$ 1,641,342	$ 205,951	$ 19,033,359	$ 5,741,548	$ 796,228
$ 40,000 - $ 49,999	228,285	$ 1,937,434	$ 258,571	$ 23,386,295	$ 7,841,758	$ 1,025,567
$ 50,000 - $ 59,999	172,860	$ 1,862,697	$ 208,986	$ 25,464,084	$ 8,338,510	$ 1,182,271
$ 60,000 - $ 74,999	167,786	$ 2,318,921	$ 183,927	$ 39,212,137	$ 11,152,493	$ 1,857,348
$ 75,000 - $ 99,999	137,055	$ 2,306,765	$ 128,551	$ 59,707,578	$ 13,581,147	$ 2,997,521
$ 100,000 - $ 124,999	62,330	$ 1,219,300	$ 50,299	$ 49,425,358	$ 8,137,654	$ 2,623,453
$ 125,000 - $ 149,999	33,103	$ 712,757	$ 14,550	$ 41,552,788	$ 5,370,519	$ 2,364,260
$ 150,000 - $ 199,999	32,228	$ 671,161	$ 11,561	$ 65,509,816	$ 6,794,352	$ 3,777,789
$ 200,000 - $ 249,999	15,903	$ 343,647	$ 4,928	$ 51,132,182	$ 4,683,902	$ 2,888,644
$ 250,000 - $ 499,999	26,825	$ 602,101	$ 5,281	$ 177,236,518	$ 11,206,376	$ 11,525,806
$ 500,000 - $ 999,999	11,242	$ 211,706	$ 1,000	$ 212,190,291	$ 9,974,890	$ 13,780,428
$1,000,000 and Over	9,727	$ 98,764	$ 300	$ 3,189,077,981	$ 25,885,014	$ 76,211,510
Total	2,074,623	$ 15,134,975	$ 1,326,766	$ 3,973,370,985	$ 121,760,823	$ 121,887,315

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

AGI Class	Number of Taxpayers	Fuel Tax Credit	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Other Refundable Tax Credits
$ 0 or Less	61,438	$ 603,590	$ 101,029	$ 22,948	$ 763,150	$ 5,204,611
$ 1 - $ 2,999	68,164	$ 63,491	$ 60,706	$ 19,534	$ 575,276	$ 60,188
$ 3,000 - $ 4,999	59,248	$ 50,883	$ 68,736	$ 18,561	$ 1,136,531	$ 34,983
$ 5,000 - $ 9,999	154,840	$ 154,729	$ 306,673	$ 48,055	$ 6,442,554	$ 113,714
$ 10,000 - $ 19,999	288,552	$ 351,608	$ 1,350,704	$ 176,852	$ 25,516,006	$ 318,498
$ 20,000 - $ 29,999	276,805	$ 302,990	$ 1,830,174	$ 139,244	$ 21,585,862	$ 371,583
$ 30,000 - $ 39,999	268,232	$ 256,330	$ 1,577,240	$ 149,245	$ 9,782,835	$ 2,622,114
$ 40,000 - $ 49,999	228,285	$ 206,418	$ 315,389	$ 69,307	$ 1,768,253	$ 499,108
$ 50,000 - $ 59,999	172,860	$ 162,040	$ -	$ -	$ 72,920	$ 387,277
$ 60,000 - $ 74,999	167,786	$ 167,873	$ -	$ -	$ -	$ 449,813
$ 75,000 - $ 99,999	137,055	$ 195,620	$ -	$ -	$ -	$ 905,352
$ 100,000 - $ 124,999	62,330	$ 99,099	$ -	$ -	$ -	$ 2,621,231
$ 125,000 - $ 149,999	33,103	$ 76,602	$ -	$ -	$ -	$ 614,310
$ 150,000 - $ 199,999	32,228	$ 112,575	$ -	$ -	$ -	$ 963,767
$ 200,000 - $ 249,999	15,903	$ 43,808	$ -	$ -	$ -	$ 592,669
$ 250,000 - $ 499,999	26,825	$ 123,816	$ -	$ -	$ -	$ 2,918,738
$ 500,000 - $ 999,999	11,242	$ 99,408	$ -	$ -	$ -	$ 9,610,788
$1,000,000 and Over	9,727	$ 131,909	$ -	$ -	$ -	$ 15,216,108
Total	2,074,623	$ 3,202,789	$ 5,610,651	$ 643,746	$ 67,643,387	$ 43,504,852

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

2018 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0	121,318	$ (1,589,834,459)	$ 1,628,357,744	$ -	254,694	24,293	$ (9,887,662)
$ 1 - $ 1,598	47,438	$ 192,319,035	$ 18,018,912	$ 39,569,587	70,359	6,250	$ (1,178,775)
$ 1,598 - $ 3,196	57,059	$ 323,783,256	$ 24,531,938	$ 137,814,604	83,465	7,650	$ (1,853,922)
$ 3,196 - $ 6,392	117,813	$ 1,004,402,589	$ 70,533,056	$ 565,935,091	178,157	21,227	$ (5,338,565)
$ 6,392 - $14,382	269,674	$ 3,981,160,912	$ 271,414,619	$ 2,766,092,516	407,659	75,227	$ 21,453,694
$ 14,382 - $23,970	294,485	$ 7,289,417,213	$ 484,541,777	$ 5,651,728,232	417,393	107,345	$ 152,830,941
$ 23,970 - $31,960	247,802	$ 8,563,285,840	$ 593,594,009	$ 6,926,724,784	326,148	102,597	$ 264,747,166
$ 31,960 - $47,940	408,189	$ 19,644,554,603	$ 1,547,925,129	$ 16,078,674,953	513,332	208,465	$ 732,747,384
$ 47,940 - $71,910	283,665	$ 20,289,601,475	$ 1,997,477,891	$ 16,359,067,414	358,541	197,032	$ 831,795,672
$ 71,910 and Over	227,180	$ 104,632,794,542	$16,833,697,012	$ 76,377,593,066	327,506	197,109	$ 1,891,025,043
Total	2,074,623	$ 164,331,485,006	$23,470,092,087	$ 124,903,200,247	2,937,254	947,195	$ 3,876,340,976

TABLE 15-C
TOTAL PAY RETURNS BY TAXABLE INCOME

2018 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0	486	$ (9,077,664)	$ 17,549,773	$ -	895	99	$ 422,358
$ 1 - $ 1,598	142	$ 1,772,028	$ 368,316	$ 114,102	239	15	$ 39,494
$ 1,598 - $ 3,196	219	$ 2,680,024	$ 401,377	$ 543,201	310	21	$ 68,869
$ 3,196 - $ 6,392	36,233	$ 318,459,961	$ 26,564,598	$ 193,267,952	42,962	170	$ 977,528
$ 6,392 - $14,382	191,168	$ 2,884,463,690	$ 248,901,515	$ 1,996,506,669	255,366	12,840	$ 40,246,714
$ 14,382 - $23,970	256,165	$ 6,401,465,358	$ 468,497,553	$ 4,959,982,925	344,933	60,155	$ 159,753,495
$ 23,970 - $31,960	237,904	$ 8,213,345,436	$ 569,683,354	$ 6,652,726,626	311,913	97,474	$ 265,250,877
$ 31,960 - $47,940	394,326	$ 18,945,684,232	$ 1,485,331,499	$ 15,533,176,631	495,233	203,321	$ 733,177,076
$ 47,940 - $71,910	272,140	$ 19,417,702,216	$ 1,905,069,522	$ 15,687,253,069	342,693	191,276	$ 832,115,357
$ 71,910 and Over	205,740	$ 71,979,299,997	$12,221,032,049	$ 52,892,081,237	290,406	181,358	$ 1,914,749,451
Total	1,594,523	$ 128,155,795,278	$16,943,399,556	$ 97,915,652,412	2,084,950	746,729	$ 3,946,801,219

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

2018 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0	120,832	$ (1,580,756,795)	$ 1,610,807,971	$ -	253,799	24,194	$ (10,310,020)
$ 1 - $ 1,598	47,296	$ 190,547,007	$ 17,650,596	$ 39,455,485	70,120	6,235	$ (1,218,269)
$ 1,598 - $ 3,196	56,840	$ 321,103,232	$ 24,130,561	$ 137,271,403	83,155	7,629	$ (1,922,791)
$ 3,196 - $ 6,392	81,580	$ 685,942,628	$ 43,968,458	$ 372,667,139	135,195	21,057	$ (6,316,093)
$ 6,392 - $14,382	78,506	$ 1,096,697,222	$ 22,513,104	$ 769,585,847	152,293	62,387	$ (18,793,020)
$ 14,382 - $23,970	38,320	$ 887,951,855	$ 16,044,224	$ 691,745,307	72,460	47,190	$ (6,922,554)
$ 23,970 - $31,960	9,898	$ 349,940,404	$ 23,910,655	$ 273,998,158	14,235	5,123	$ (503,711)
$ 31,960 - $47,940	13,863	$ 698,870,371	$ 62,593,630	$ 545,498,322	18,099	5,144	$ (429,692)
$ 47,940 - $71,910	11,525	$ 871,899,259	$ 92,408,369	$ 671,814,345	15,848	5,756	$ (319,685)
$ 71,910 and Over	21,440	$ 32,653,494,545	$ 4,612,664,963	$ 23,485,511,829	37,100	15,751	$ (23,724,408)
Total	480,100	$ 36,175,689,728	$ 6,526,692,531	$ 26,987,547,835	852,304	200,466	$ (70,460,243)

TABLE 1-D
RESIDENT PAY AND NO-PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	55,547	$ (2,042,845,875)	$ 4,204,558	123,645	9,686	$ (6,208,847)
$ 1 - $ 2,999	62,256	$ 99,145,698	$ 28,237,267	92,398	6,186	$ (658,675)
$ 3,000 - $ 4,999	54,045	$ 217,211,658	$ 105,928,041	77,247	6,739	$ (1,186,318)
$ 5,000 - $ 9,999	141,258	$ 1,057,577,065	$ 694,364,228	207,307	24,503	$ (3,588,264)
$ 10,000 - $ 19,999	263,527	$ 3,922,794,537	$ 2,939,777,488	401,050	84,029	$ 31,440,814
$ 20,000 - $ 29,999	253,088	$ 6,330,939,674	$ 5,274,857,068	364,000	99,315	$ 151,912,122
$ 30,000 - $ 39,999	245,042	$ 8,557,099,524	$ 6,986,232,166	329,160	108,761	$ 285,879,678
$ 40,000 - $ 49,999	208,927	$ 9,362,599,509	$ 7,685,330,420	269,467	104,982	$ 363,705,908
$ 50,000 - $ 59,999	156,967	$ 8,590,857,944	$ 7,008,227,900	199,175	88,761	$ 355,647,123
$ 60,000 - $ 74,999	149,636	$ 9,990,146,817	$ 8,035,398,959	190,821	97,041	$ 435,158,159
$ 75,000 - $ 99,999	117,870	$ 10,090,756,004	$ 7,981,577,912	153,513	87,899	$ 464,488,086
$ 100,000 - $ 124,999	51,278	$ 5,685,331,112	$ 4,423,164,529	68,805	42,180	$ 276,305,317
$ 125,000 - $ 149,999	26,168	$ 3,564,106,325	$ 2,738,167,354	35,999	22,657	$ 180,780,009
$ 150,000 - $ 199,999	23,861	$ 4,085,852,856	$ 3,094,467,710	33,940	20,942	$ 212,939,330
$ 200,000 - $ 249,999	11,082	$ 2,463,947,052	$ 1,846,220,622	16,170	9,942	$ 131,353,144
$ 250,000 - $ 499,999	16,550	$ 5,584,061,576	$ 4,070,845,050	24,309	15,779	$ 298,460,380
$ 500,000 - $ 999,999	5,266	$ 3,552,716,998	$ 2,516,536,667	7,991	5,134	$ 177,991,853
$1,000,000 and Over	2,328	$ 6,545,406,442	$ 4,567,726,297	3,866	1,974	$ 273,598,964
Total	1,844,696	$ 87,657,704,916	$ 70,001,264,236	2,598,863	836,510	$ 3,628,018,783

TABLE 2-D
RESIDENT PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	538	$ (35,376,451)	$ 2,257,767	880	80	$ 338,850
$ 1 - $ 2,999	582	$ 876,250	$ 3,288,780	728	93	$ 73,609
$ 3,000 - $ 4,999	1,623	$ 7,085,220	$ 8,464,612	1,750	80	$ 68,609
$ 5,000 - $ 9,999	50,019	$ 407,578,200	$ 316,845,848	54,811	1,306	$ 2,883,153
$ 10,000 - $ 19,999	182,746	$ 2,763,415,876	$ 2,193,749,826	225,426	15,916	$ 52,563,914
$ 20,000 - $ 29,999	225,397	$ 5,678,300,957	$ 4,850,628,973	303,717	61,710	$ 157,199,905
$ 30,000 - $ 39,999	239,905	$ 8,381,521,408	$ 6,904,995,754	318,785	105,444	$ 288,562,475
$ 40,000 - $ 49,999	206,104	$ 9,236,174,273	$ 7,623,888,698	264,312	104,074	$ 364,000,124
$ 50,000 - $ 59,999	154,990	$ 8,482,904,764	$ 6,950,215,630	195,803	88,092	$ 355,807,078
$ 60,000 - $ 74,999	147,503	$ 9,847,544,151	$ 7,954,623,541	187,186	96,223	$ 435,315,375
$ 75,000 - $ 99,999	116,028	$ 9,932,470,987	$ 7,883,501,661	150,384	87,096	$ 464,914,262
$ 100,000 - $ 124,999	50,467	$ 5,595,191,775	$ 4,364,993,015	67,410	41,717	$ 278,520,847
$ 125,000 - $ 149,999	25,682	$ 3,497,822,966	$ 2,695,793,380	35,107	22,415	$ 180,965,055
$ 150,000 - $ 199,999	23,303	$ 3,989,941,630	$ 3,033,549,840	32,860	20,621	$ 213,238,058
$ 200,000 - $ 249,999	10,808	$ 2,402,797,806	$ 1,808,837,506	15,620	9,719	$ 131,480,143
$ 250,000 - $ 499,999	16,124	$ 5,439,840,550	$ 3,982,563,652	23,461	15,427	$ 299,532,684
$ 500,000 - $ 999,999	5,077	$ 3,424,141,478	$ 2,443,391,637	7,601	4,987	$ 186,020,765
$1,000,000 and Over	2,207	$ 6,053,487,540	$ 4,266,267,662	3,612	1,908	$ 279,979,838
Total	1,459,103	$ 85,105,719,380	$ 67,287,857,782	1,889,453	676,908	$ 3,691,464,744

TABLE 3-D
RESIDENT NO-PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	55,009	$ (2,007,469,424)	$ 1,946,791	122,765	9,606	$ (6,547,697)
$ 1 - $ 2,999	61,674	$ 98,269,448	$ 24,948,487	91,670	6,093	$ (732,284)
$ 3,000 - $ 4,999	52,422	$ 210,126,438	$ 97,463,429	75,497	6,659	$ (1,254,927)
$ 5,000 - $ 9,999	91,239	$ 649,998,865	$ 377,518,380	152,496	23,197	$ (6,471,417)
$ 10,000 - $ 19,999	80,781	$ 1,159,378,661	$ 746,027,662	175,624	68,113	$ (21,123,100)
$ 20,000 - $ 29,999	27,691	$ 652,638,717	$ 424,228,095	60,283	37,605	$ (5,287,783)
$ 30,000 - $ 39,999	5,137	$ 175,578,116	$ 81,236,412	10,375	3,317	$ (2,682,797)
$ 40,000 - $ 49,999	2,823	$ 126,425,236	$ 61,441,722	5,155	908	$ (294,216)
$ 50,000 - $ 59,999	1,977	$ 107,953,180	$ 58,012,270	3,372	669	$ (159,955)
$ 60,000 - $ 74,999	2,133	$ 142,602,666	$ 80,775,418	3,635	818	$ (157,216)
$ 75,000 - $ 99,999	1,842	$ 158,285,017	$ 98,076,251	3,129	803	$ (426,176)
$ 100,000 - $ 124,999	811	$ 90,139,337	$ 58,171,514	1,395	463	$ (2,215,530)
$ 125,000 - $ 149,999	486	$ 66,283,359	$ 42,373,974	892	242	$ (185,046)
$ 150,000 - $ 199,999	558	$ 95,911,226	$ 60,917,870	1,080	321	$ (298,728)
$ 200,000 - $ 249,999	274	$ 61,149,246	$ 37,383,116	550	223	$ (126,999)
$ 250,000 - $ 499,999	426	$ 144,221,026	$ 88,281,398	848	352	$ (1,072,304)
$ 500,000 - $ 999,999	189	$ 128,575,520	$ 73,145,030	390	147	$ (8,028,912)
$1,000,000 and Over	121	$ 491,918,902	$ 301,458,635	254	66	$ (6,380,874)
Total	385,593	$ 2,551,985,536	$ 2,713,406,454	709,410	159,602	$ (63,445,961)

TABLE 4-D
RESIDENT SINGLE PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than $10,000	28,231	$ 230,786,269	$ 171,127,800	28,288	59	$ 1,418,331
$ 10,000 - $ 19,999	98,841	$ 1,474,628,527	$ 1,175,062,008	107,787	3,233	$ 28,550,941
$ 20,000 - $ 29,999	114,824	$ 2,892,023,113	$ 2,620,991,244	147,856	29,371	$ 78,793,339
$ 30,000 - $ 39,999	111,029	$ 3,865,204,596	$ 3,202,313,411	147,863	44,484	$ 131,542,748
$ 40,000 - $ 49,999	81,717	$ 3,652,806,158	$ 3,021,234,046	106,909	29,790	$ 144,050,883
$ 50,000 - $ 59,999	52,533	$ 2,869,835,407	$ 2,343,983,639	68,981	18,234	$ 119,562,317
$ 60,000 - $ 74,999	42,705	$ 2,842,273,842	$ 2,269,843,792	57,262	15,053	$ 123,360,027
$ 75,000 - $ 99,999	28,258	$ 2,408,281,022	$ 1,874,132,436	38,742	9,396	$ 109,601,545
$ 100,000 - $ 124,999	10,502	$ 1,161,242,071	$ 885,292,416	14,970	3,227	$ 56,147,692
$ 125,000 - $ 149,999	4,629	$ 629,855,191	$ 477,580,472	6,800	1,487	$ 31,750,696
$ 150,000 - $ 199,999	3,961	$ 676,730,311	$ 503,831,397	5,957	1,188	$ 35,104,376
$ 200,000 - $ 249,999	1,696	$ 376,132,515	$ 279,700,573	2,566	423	$ 20,410,446
$ 250,000 - $ 499,999	2,357	$ 793,772,540	$ 578,288,716	3,570	633	$ 43,491,703
$ 500,000 - $ 999,999	645	$ 432,944,562	$ 312,676,539	983	154	$ 24,063,720
$1,000,000 And Over	290	$ 864,173,720	$ 601,437,326	428	77	$ 42,798,529
Total	582,218	$ 25,170,689,844	$ 20,317,495,815	738,962	156,809	$ 990,647,293

TABLE 5-D
RESIDENT SINGLE NO-PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	21,396	$ (576,550,449)	$ 121,284	33,705	1,311	$ (568,186)
$ 1 - $ 2,999	37,938	$ 64,327,409	$ 7,290,854	47,066	3,318	$ (422,806)
$ 3,000 - $ 4,999	35,711	$ 143,389,539	$ 65,657,209	43,297	4,478	$ (914,657)
$ 5,000 - $ 9,999	61,395	$ 433,591,600	$ 275,629,446	84,346	15,998	$ (5,065,871)
$ 10,000 - $ 19,999	50,694	$ 734,882,717	$ 512,598,320	96,114	51,505	$ (17,195,859)
$ 20,000 - $ 29,999	16,575	$ 384,834,892	$ 259,874,621	31,929	26,082	$ (3,628,334)
$ 30,000 - $ 39,999	2,215	$ 75,449,907	$ 29,782,953	3,930	1,330	$ (167,707)
$ 40,000 - $ 49,999	1,199	$ 53,837,464	$ 20,047,657	1,955	169	$ (60,739)
$ 50,000 - $ 59,999	775	$ 42,291,038	$ 18,148,554	1,214	91	$ (15,572)
$ 60,000 - $ 74,999	770	$ 51,527,807	$ 23,823,958	1,185	87	$ (14,535)
$ 75,000 - $ 99,999	575	$ 48,940,203	$ 25,314,115	859	84	$ (156,368)
$ 100,000 - $ 124,999	192	$ 21,288,365	$ 12,725,711	269	33	$ (28,988)
$ 125,000 - $ 149,999	108	$ 14,580,557	$ 8,366,286	166	22	$ (20,005)
$ 150,000 - $ 199,999	101	$ 17,323,203	$ 10,549,473	154	15	$ (20,329)
$ 200,000 - $ 249,999	45	$ 9,895,394	$ 5,023,110	68	10	$ (2,358)
$ 250,000 - $ 499,999	49	$ 16,974,711	$ 8,678,345	71	6	$ -
$ 500,000 - $ 999,999	24	$ 16,418,957	$ 8,584,336	33	6	$ (42,186)
$1,000,000 and Over	16	$ 27,622,190	$ 16,773,360	23	3	$ (65,372)
Total	229,778	$ 1,580,625,504	$ 1,308,989,592	346,384	104,548	$ (28,389,872)

TABLE 6-D
RESIDENT MARRIED JOINT PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than $10,000	45	$ (28,092,536)	$ 553,551	121	16	$ 164,461
$ 10,000 - $ 19,999	4,884	$ 84,330,898	$ 52,139,885	15,130	669	$ 751,988
$ 20,000 - $ 29,999	13,270	$ 337,587,929	$ 233,894,535	37,720	5,828	$ 5,664,896
$ 30,000 - $ 39,999	17,186	$ 601,470,654	$ 456,872,202	44,145	16,464	$ 14,762,271
$ 40,000 - $ 49,999	15,270	$ 684,317,460	$ 537,956,343	37,588	16,826	$ 22,834,540
$ 50,000 - $ 59,999	11,915	$ 652,669,712	$ 520,357,530	28,722	13,423	$ 25,172,779
$ 60,000 - $ 74,999	12,882	$ 863,098,590	$ 689,760,986	30,379	14,853	$ 36,155,022
$ 75,000 - $ 99,999	12,821	$ 1,104,313,768	$ 878,902,015	29,850	15,065	$ 49,915,493
$ 100,000 - $ 124,999	6,741	$ 748,919,761	$ 588,246,146	15,590	8,421	$ 35,632,103
$ 125,000 - $ 149,999	3,878	$ 528,798,562	$ 407,874,299	8,988	5,045	$ 25,808,664
$ 150,000 - $ 199,999	3,820	$ 655,122,586	$ 495,449,723	9,006	4,721	$ 33,007,792
$ 200,000 - $ 249,999	1,924	$ 427,924,319	$ 318,871,392	4,612	2,525	$ 21,778,889
$ 250,000 - $ 499,999	3,168	$ 1,081,086,863	$ 785,400,437	7,450	4,523	$ 56,452,088
$ 500,000 - $ 999,999	1,198	$ 815,408,499	$ 578,915,650	2,764	1,789	$ 42,529,008
$1,000,000 And Over	688	$ 1,871,645,889	$ 1,349,036,383	1,662	814	$ 80,254,835
Total	109,690	$ 10,428,602,954	$ 7,894,231,077	273,727	110,982	$ 450,884,829

TABLE 7-D
RESIDENT MARRIED JOINT NO-PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	20,277	$ (1,347,646,420)	$ 772,992	68,009	6,790	$ (5,871,028)
$ 1 - $ 2,999	5,998	$ 8,968,938	$ 110,729	20,708	1,481	$ (214,240)
$ 3,000 - $ 4,999	4,288	$ 17,191,936	$ 70,572	14,826	1,049	$ (171,153)
$ 5,000 - $ 9,999	11,702	$ 88,118,824	$ 27,336,347	39,733	3,399	$ (765,104)
$ 10,000 - $ 19,999	19,832	$ 283,621,583	$ 148,065,104	64,154	11,083	$ (2,948,049)
$ 20,000 - $ 29,999	8,476	$ 203,958,266	$ 123,894,014	24,768	9,837	$ (1,386,301)
$ 30,000 - $ 39,999	1,550	$ 52,482,215	$ 19,905,104	4,703	1,450	$ (2,350,485)
$ 40,000 - $ 49,999	649	$ 28,958,104	$ 8,893,071	2,060	363	$ (98,550)
$ 50,000 - $ 59,999	404	$ 22,055,053	$ 7,493,771	1,234	237	$ (27,096)
$ 60,000 - $ 74,999	446	$ 29,851,717	$ 11,702,416	1,384	270	$ (71,884)
$ 75,000 - $ 99,999	457	$ 39,484,914	$ 20,456,332	1,362	261	$ (106,842)
$ 100,000 - $ 124,999	247	$ 27,554,077	$ 14,643,899	687	175	$ (22,194)
$ 125,000 - $ 149,999	174	$ 23,938,805	$ 13,541,327	482	111	$ (125,900)
$ 150,000 - $ 199,999	259	$ 44,338,200	$ 26,384,375	686	178	$ (92,575)
$ 200,000 - $ 249,999	145	$ 32,490,323	$ 19,347,800	382	146	$ (70,077)
$ 250,000 - $ 499,999	232	$ 78,579,800	$ 46,402,431	596	229	$ (334,750)
$ 500,000 - $ 999,999	106	$ 72,857,357	$ 36,875,352	281	104	$ (7,216,907)
$1,000,000 and Over	78	$ 337,917,613	$ 180,684,557	198	52	$ (756,500)
Total	75,320	$ 44,721,305	$ 706,580,193	246,253	37,215	$ (22,629,635)

TABLE 8-D
RESIDENT MARRIED SEPARATE PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	491	$ (3,288,388)	$ 1,842,907	766	62	$ 109,932
$ 1 - $ 2,999	580	$ 871,712	$ 3,281,754	726	92	$ 69,805
$ 3,000 - $ 4,999	1,616	$ 7,055,385	$ 8,424,254	1,742	80	$ 68,321
$ 5,000 - $ 9,999	21,799	$ 172,830,777	$ 145,626,741	26,526	1,250	$ 1,533,371
$ 10,000 - $ 19,999	79,021	$ 1,204,456,451	$ 966,547,933	102,509	12,014	$ 23,260,985
$ 20,000 - $ 29,999	97,303	$ 2,448,689,915	$ 1,995,743,194	118,141	26,511	$ 72,741,670
$ 30,000 - $ 39,999	111,690	$ 3,914,846,158	$ 3,245,810,141	126,777	44,496	$ 142,257,456
$ 40,000 - $ 49,999	109,117	$ 4,899,050,655	$ 4,064,698,309	119,815	57,458	$ 197,114,701
$ 50,000 - $ 59,999	90,542	$ 4,960,399,645	$ 4,085,874,461	98,100	56,435	$ 211,071,982
$ 60,000 - $ 74,999	91,916	$ 6,142,171,719	$ 4,995,018,763	99,545	66,317	$ 275,800,326
$ 75,000 - $ 99,999	74,949	$ 6,419,876,197	$ 5,130,467,210	81,792	62,635	$ 305,397,224
$ 100,000 - $ 124,999	33,224	$ 3,685,029,943	$ 2,891,454,453	36,850	30,069	$ 186,741,052
$ 125,000 - $ 149,999	17,175	$ 2,339,169,213	$ 1,810,338,609	19,319	15,883	$ 123,405,695
$ 150,000 - $ 199,999	15,522	$ 2,658,088,733	$ 2,034,268,720	17,897	14,712	$ 145,125,890
$ 200,000 - $ 249,999	7,188	$ 1,598,740,972	$ 1,210,265,541	8,442	6,771	$ 89,290,808
$ 250,000 - $ 499,999	10,599	$ 3,564,981,147	$ 2,618,874,499	12,441	10,271	$ 199,588,893
$ 500,000 - $ 999,999	3,234	$ 2,175,788,417	$ 1,551,799,448	3,854	3,044	$ 119,428,037
$1,000,000 and Over	1,229	$ 3,317,667,931	$ 2,315,793,953	1,522	1,017	$ 156,926,474
Total	767,195	$ 49,506,426,582	$ 39,076,130,890	876,764	409,117	$ 2,249,932,622

TABLE 9-D
RESIDENT MARRIED SEPARATE NO-PAY RETURNS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0 or Less	13,336	$ (83,272,555)	$ 1,052,515	21,051	1,505	$ (108,483)
$ 1 - $ 2,999	17,738	$ 24,973,101	$ 17,546,904	23,896	1,294	$ (95,238)
$ 3,000 - $ 4,999	12,423	$ 49,544,963	$ 31,735,648	17,374	1,132	$ (169,117)
$ 5,000 - $ 9,999	18,142	$ 128,288,441	$ 74,552,587	28,417	3,800	$ (640,442)
$ 10,000 - $ 19,999	10,255	$ 140,874,361	$ 85,364,238	15,356	5,525	$ (979,192)
$ 20,000 - $ 29,999	2,640	$ 63,845,559	$ 40,459,460	3,586	1,686	$ (273,148)
$ 30,000 - $ 39,999	1,372	$ 47,645,994	$ 31,548,355	1,742	537	$ (164,605)
$ 40,000 - $ 49,999	975	$ 43,629,668	$ 32,500,994	1,140	376	$ (134,927)
$ 50,000 - $ 59,999	798	$ 43,607,089	$ 32,369,945	924	341	$ (117,287)
$ 60,000 - $ 74,999	917	$ 61,223,142	$ 45,249,044	1,066	461	$ (70,797)
$ 75,000 - $ 99,999	810	$ 69,859,900	$ 52,305,804	908	458	$ (162,966)
$ 100,000 - $ 124,999	372	$ 41,296,895	$ 30,801,904	439	255	$ (2,164,348)
$ 125,000 - $ 149,999	204	$ 27,763,997	$ 20,466,361	244	109	$ (39,141)
$ 150,000 - $ 199,999	198	$ 34,249,823	$ 23,984,022	240	128	$ (185,824)
$ 200,000 - $ 249,999	84	$ 18,763,529	$ 13,012,206	100	67	$ (54,564)
$ 250,000 - $ 499,999	145	$ 48,666,515	$ 33,200,622	181	117	$ (737,554)
$ 500,000 - $ 999,999	59	$ 39,299,206	$ 27,685,342	76	37	$ (769,819)
$1,000,000 and Over	27	$ 126,379,099	$ 104,000,718	33	11	$ (5,559,002)
Total	80,495	$ 926,638,727	$ 697,836,669	116,773	17,839	$ (12,426,454)

TABLE 10-D
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
ADAIR	4,843	$ 173,422,777	$ 149,361,378	7,303	2,134	$ 6,687,493
ADAMS	2,299	$ 81,503,355	$ 69,599,565	3,487	1,016	$ 3,379,712
ALLAMAKEE	8,169	$ 268,539,692	$ 234,672,037	12,234	3,756	$ 9,407,370
APPANOOSE	6,575	$ 208,849,063	$ 176,594,388	10,063	2,994	$ 8,035,224
AUDUBON	3,439	$ 131,717,517	$ 114,392,434	5,226	1,321	$ 4,565,378
BENTON	15,602	$ 689,225,065	$ 557,607,130	21,855	6,770	$ 29,603,170
BLACK HAWK	74,000	$ 3,354,985,906	$ 2,638,437,261	105,047	31,648	$ 138,821,619
BOONE	16,109	$ 699,509,126	$ 557,925,941	22,786	6,692	$ 28,948,964
BREMER	14,718	$ 656,195,375	$ 530,637,308	21,288	6,439	$ 28,057,924
BUCHANAN	12,096	$ 504,341,330	$ 422,104,387	17,135	6,034	$ 20,942,264
BUENA VISTA	12,019	$ 521,059,774	$ 425,028,043	17,225	6,691	$ 21,150,147
BUTLER	8,664	$ 323,104,575	$ 271,024,510	12,838	3,710	$ 13,657,805
CALHOUN	5,585	$ 211,225,163	$ 179,368,375	8,409	2,388	$ 9,098,198
CARROLL	13,130	$ 563,419,570	$ 464,702,388	18,666	5,845	$ 23,492,762
CASS	7,774	$ 289,359,624	$ 242,536,275	11,664	3,202	$ 11,754,807
CEDAR	11,446	$ 492,927,173	$ 402,558,957	16,203	4,780	$ 21,270,811
CERRO GORDO	25,723	$ 1,142,937,368	$ 908,298,321	37,169	10,006	$ 46,211,873
CHEROKEE	7,101	$ 272,704,084	$ 230,736,692	10,524	2,818	$ 11,277,011
CHICKASAW	7,392	$ 313,543,798	$ 271,710,421	10,684	3,108	$ 14,392,268
CLARKE	5,293	$ 185,281,646	$ 153,500,898	7,897	2,829	$ 7,313,257
CLAY	10,168	$ 437,483,416	$ 353,158,110	14,642	4,131	$ 17,423,217
CLAYTON	10,246	$ 377,841,507	$ 326,894,678	15,426	4,099	$ 14,282,077

(Continued)

TABLE 10-D
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CLINTON	27,114	$ 1,048,886,521	$ 854,961,575	39,452	12,038	$ 42,604,732
CRAWFORD	9,474	$ 365,351,598	$ 308,359,978	13,927	5,279	$ 15,290,224
DALLAS	53,339	$ 4,081,314,747	$ 3,113,071,728	69,748	27,624	$ 183,380,819
DAVIS	4,487	$ 164,952,786	$ 147,684,047	6,904	2,974	$ 7,423,190
DECATUR	3,681	$ 127,411,305	$ 105,429,821	5,654	1,841	$ 4,730,038
DELAWARE	10,694	$ 394,990,531	$ 343,546,222	15,106	4,679	$ 17,352,414
DES MOINES	23,696	$ 960,644,869	$ 762,911,319	35,001	10,440	$ 37,178,066
DICKINSON	11,392	$ 559,905,526	$ 451,867,642	17,338	3,898	$ 22,483,611
DUBUQUE	61,247	$ 2,941,116,861	$ 2,304,455,648	85,308	25,808	$ 117,844,870
EMMET	5,404	$ 194,311,155	$ 164,768,539	7,985	2,270	$ 7,531,820
FAYETTE	11,075	$ 387,718,014	$ 333,025,395	16,459	4,672	$ 15,958,420
FLOYD	9,102	$ 342,573,946	$ 290,419,484	13,382	4,161	$ 14,468,296
FRANKLIN	5,543	$ 229,691,806	$ 194,508,641	8,288	2,601	$ 10,085,531
FREMONT	3,841	$ 151,277,651	$ 124,958,070	5,791	1,691	$ 5,144,560
GREENE	5,229	$ 189,553,347	$ 164,300,770	7,878	2,292	$ 8,212,148
GRUNDY	7,445	$ 349,453,967	$ 279,660,308	10,665	3,127	$ 15,366,426
GUTHRIE	6,231	$ 276,368,408	$ 221,407,468	9,391	2,571	$ 11,171,224
HAMILTON	8,735	$ 401,312,843	$ 332,309,512	12,799	3,902	$ 16,060,636
HANCOCK	6,469	$ 248,967,586	$ 212,952,650	9,504	2,678	$ 10,703,321
HARDIN	10,151	$ 361,616,654	$ 322,919,893	14,918	4,344	$ 16,316,628
HARRISON	8,328	$ 348,857,848	$ 286,248,111	12,028	3,773	$ 8,094,633
HENRY	11,096	$ 410,110,144	$ 337,905,653	16,188	4,980	$ 16,654,210

(Continued)

TABLE 10-D
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
HOWARD	5,798	$ 219,678,548	$ 188,935,186	8,400	2,549	$ 8,565,085
HUMBOLDT	5,717	$ 256,105,360	$ 206,139,103	8,360	2,597	$ 10,839,475
IDA	4,251	$ 203,604,969	$ 166,904,050	6,135	1,811	$ 8,642,418
IOWA	10,640	$ 456,067,888	$ 370,669,296	14,880	4,493	$ 19,584,825
JACKSON	11,800	$ 423,913,730	$ 362,045,302	17,065	4,762	$ 17,814,432
JASPER	21,286	$ 871,054,263	$ 703,142,744	30,479	9,300	$ 36,000,067
JEFFERSON	8,441	$ 322,252,223	$ 269,405,622	13,017	3,082	$ 13,528,768
JOHNSON	84,026	$ 4,785,200,345	$ 3,698,149,588	110,760	33,820	$ 212,223,702
JONES	11,414	$ 464,621,224	$ 385,053,615	16,806	4,735	$ 19,728,079
KEOKUK	5,717	$ 195,165,911	$ 171,257,616	8,541	2,639	$ 8,268,347
KOSSUTH	9,307	$ 435,139,345	$ 343,501,862	13,776	3,788	$ 15,868,967
LEE	18,452	$ 714,848,477	$ 575,450,602	27,503	8,070	$ 27,850,849
LINN	136,994	$ 7,242,993,159	$ 5,890,370,487	188,176	60,307	$ 304,936,460
LOUISA	6,310	$ 243,756,571	$ 199,635,119	8,998	3,092	$ 9,772,109
LUCAS	4,881	$ 163,545,840	$ 139,526,741	7,226	2,386	$ 6,812,505
LYON	7,083	$ 293,550,872	$ 254,432,977	9,960	3,849	$ 12,623,663
MADISON	9,672	$ 453,988,404	$ 360,677,557	13,570	4,510	$ 19,737,407
MAHASKA	12,113	$ 493,850,866	$ 390,914,768	17,413	5,817	$ 19,429,427
MARION	19,609	$ 915,876,735	$ 722,377,825	27,840	9,068	$ 38,403,940
MARSHALL	22,160	$ 912,463,908	$ 730,491,364	32,412	11,738	$ 36,875,820
MILLS	8,326	$ 404,465,242	$ 320,136,839	12,097	4,028	$ 12,109,126
MITCHELL	6,405	$ 246,561,372	$ 210,306,583	9,387	2,796	$ 9,741,420

(Continued)

TABLE 10-D
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
MONONA	4,915	$ 185,112,249	$ 156,312,161	7,471	2,066	$ 7,654,921
MONROE	4,215	$ 158,064,996	$ 135,139,804	6,227	1,917	$ 6,818,083
MONTGOMERY	5,827	$ 215,818,530	$ 178,951,094	8,713	2,504	$ 8,652,095
MUSCATINE	25,522	$ 1,076,777,719	$ 873,003,380	36,123	12,457	$ 45,344,588
O'BRIEN	8,709	$ 352,840,186	$ 298,920,799	12,609	3,723	$ 14,848,446
OSCEOLA	3,596	$ 125,531,008	$ 114,529,077	5,299	1,671	$ 5,335,835
PAGE	7,949	$ 288,243,172	$ 235,350,312	11,873	3,408	$ 10,974,968
PALO ALTO	5,252	$ 193,767,962	$ 167,320,521	7,738	2,197	$ 8,113,455
PLYMOUTH	15,620	$ 784,830,557	$ 653,418,853	21,984	7,344	$ 35,684,730
POCAHONTAS	4,067	$ 148,943,576	$ 129,707,059	6,187	1,665	$ 6,328,521
POLK	292,605	$ 16,469,015,657	$ 12,739,533,702	392,745	140,606	$ 703,709,674
POTTAWATTAMIE	52,138	$ 2,267,095,849	$ 1,766,122,016	74,628	24,827	$ 60,087,766
POWESHIEK	10,738	$ 448,735,312	$ 365,888,261	15,812	4,261	$ 18,862,470
RINGGOLD	2,538	$ 80,593,969	$ 75,520,957	3,994	1,221	$ 3,712,358
SAC	6,072	$ 234,063,696	$ 197,002,824	9,063	2,458	$ 9,936,677
SCOTT	102,370	$ 5,452,768,594	$ 4,201,178,976	144,050	47,104	$ 229,755,378
SHELBY	7,273	$ 298,188,473	$ 255,924,389	10,631	3,038	$ 11,982,444
SIOUX	20,123	$ 957,334,966	$ 810,502,639	27,891	11,444	$ 41,202,658
STORY	50,416	$ 2,518,583,674	$ 1,967,176,062	67,058	18,139	$ 107,746,154
TAMA	9,698	$ 426,575,888	$ 339,145,252	14,329	4,498	$ 15,005,027
TAYLOR	3,301	$ 98,406,300	$ 93,185,016	5,120	1,517	$ 4,381,759
UNION	6,826	$ 238,035,862	$ 199,878,107	10,205	3,124	$ 9,482,088

(Continued)

TABLE 10-D
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
VAN BUREN	3,815	$ 125,321,983	$ 108,067,138	5,935	1,880	$ 5,140,208
WAPELLO	18,669	$ 684,810,262	$ 564,979,441	27,397	9,424	$ 27,590,397
WARREN	30,890	$ 1,583,104,228	$ 1,236,247,058	42,350	14,430	$ 68,959,897
WASHINGTON	13,235	$ 553,066,929	$ 448,473,372	19,176	6,386	$ 22,331,146
WAYNE	3,338	$ 102,834,885	$ 90,489,993	5,100	1,877	$ 4,043,393
WEBSTER	19,881	$ 808,613,476	$ 650,379,317	28,698	8,804	$ 32,551,878
WINNEBAGO	6,508	$ 236,498,936	$ 197,203,025	9,514	2,643	$ 9,159,930
WINNESHIEK	12,003	$ 464,913,764	$ 397,768,306	17,424	4,392	$ 19,262,307
WOODBURY	58,375	$ 2,483,504,351	$ 1,989,334,299	81,923	30,864	$ 92,725,856
WORTH	4,605	$ 172,916,994	$ 141,230,979	6,675	1,852	$ 6,346,177
WRIGHT	7,041	$ 268,520,644	$ 225,333,230	10,635	3,478	$ 11,101,440
Total	1,844,696	$ 87,657,704,916	$ 70,001,264,236	2,598,863	836,510	$ 3,628,018,783

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
$ 0 or Less	14,028	$ (926,112,242)	$ 18,821,423	$ 140,583,513	$ 3,641,161	$ (4,931,876)
$ 1 - $ 2,999	13,718	$ 19,514,491	$ (1,024,505)	$ 14,821,348	$ 19,084,956	$ (5,298)
$ 3,000 - $ 4,999	9,619	$ 38,625,979	$ 1,424,072	$ 14,714,402	$ 28,887,836	$ (9,105)
$ 5,000 - $ 9,999	26,380	$ 199,510,731	$ 13,428,305	$ 66,506,560	$ 136,878,956	$ 945,165
$ 10,000 - $ 19,999	73,925	$ 1,132,184,234	$ 86,070,024	$ 343,239,307	$ 748,849,836	$ 14,940,542
$ 20,000 - $ 29,999	91,802	$ 2,310,154,056	$ 180,480,229	$ 529,961,207	$ 1,647,328,764	$ 54,260,532
$ 30,000 - $ 39,999	110,677	$ 3,884,675,956	$ 293,309,940	$ 656,453,944	$ 2,963,935,809	$ 120,793,216
$ 40,000 - $ 49,999	116,412	$ 5,235,153,187	$ 410,911,551	$ 742,091,877	$ 4,103,144,255	$ 191,924,142
$ 50,000 - $ 59,999	103,255	$ 5,662,945,883	$ 482,276,349	$ 721,687,765	$ 4,469,698,540	$ 224,113,858
$ 60,000 - $ 74,999	111,503	$ 7,460,786,877	$ 713,730,814	$ 903,850,429	$ 5,854,433,703	$ 314,106,673
$ 75,000 - $ 99,999	96,741	$ 8,298,885,007	$ 905,001,595	$ 953,482,582	$ 6,447,842,258	$ 373,187,698
$ 100,000 - $ 124,999	44,824	$ 4,973,500,520	$ 619,039,389	$ 540,795,741	$ 3,818,583,116	$ 237,520,878
$ 125,000 - $ 149,999	23,509	$ 3,202,701,283	$ 439,162,421	$ 334,427,871	$ 2,432,329,332	$ 160,344,361
$ 150,000 - $ 199,999	21,834	$ 3,740,152,029	$ 565,547,351	$ 375,896,358	$ 2,802,999,723	$ 192,691,668
$ 200,000 - $ 249,999	10,201	$ 2,268,234,057	$ 379,002,681	$ 211,907,802	$ 1,682,615,184	$ 119,545,928
$ 250,000 - $ 499,999	15,402	$ 5,202,303,928	$ 1,038,481,557	$ 424,980,243	$ 3,751,867,648	$ 274,876,374
$ 500,000 - $ 999,999	4,885	$ 3,295,927,281	$ 791,095,991	$ 224,561,600	$ 2,302,727,747	$ 161,883,807
$1,000,000 and Over	2,178	$ 6,248,645,324	$ 1,591,287,980	$ 362,834,657	$ 4,329,708,437	$ 259,121,251
Total	890,893	$ 62,247,788,581	$ 8,528,047,167	$ 7,562,797,206	$ 47,544,557,261	$ 2,695,309,814

TABLE 12-D
RESIDENT PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
$ 0 or Less	41,519	$ (1,116,733,633)	$ 8,082,762	$ 125,330,149	$ 563,397	$ (1,276,971)
$ 1 - $ 2,999	48,538	$ 79,631,207	$ 463,066	$ 72,986,659	$ 9,152,311	$ (653,377)
$ 3,000 - $ 4,999	44,426	$ 178,585,679	$ 208,331	$ 102,286,315	$ 77,040,205	$ (1,177,213)
$ 5,000 - $ 9,999	114,878	$ 858,066,334	$ 14,080,805	$ 288,155,458	$ 557,485,272	$ (4,533,429)
$ 10,000 - $ 19,999	189,602	$ 2,790,610,303	$ 78,296,840	$ 523,475,825	$ 2,190,927,652	$ 16,500,272
$ 20,000 - $ 29,999	161,286	$ 4,020,785,618	$ (61,702,329)	$ 457,126,255	$ 3,627,528,304	$ 97,651,590
$ 30,000 - $ 39,999	134,365	$ 4,672,423,568	$ 274,867,757	$ 376,410,318	$ 4,022,296,357	$ 165,086,462
$ 40,000 - $ 49,999	92,515	$ 4,127,446,322	$ 289,511,765	$ 257,153,431	$ 3,582,186,165	$ 171,781,766
$ 50,000 - $ 59,999	53,712	$ 2,927,912,061	$ 239,456,899	$ 150,654,988	$ 2,538,529,360	$ 131,533,265
$ 60,000 - $ 74,999	38,133	$ 2,529,359,940	$ 239,451,853	$ 110,398,709	$ 2,180,965,256	$ 121,051,486
$ 75,000 - $ 99,999	21,129	$ 1,791,870,997	$ 194,776,533	$ 63,554,433	$ 1,533,735,654	$ 91,300,388
$ 100,000 - $ 124,999	6,454	$ 711,830,592	$ 87,994,312	$ 19,666,130	$ 604,581,413	$ 38,784,439
$ 125,000 - $ 149,999	2,659	$ 361,405,042	$ 47,582,336	$ 8,020,280	$ 305,838,022	$ 20,435,648
$ 150,000 - $ 199,999	2,027	$ 345,700,827	$ 48,827,893	$ 5,999,065	$ 291,467,987	$ 20,247,662
$ 200,000 - $ 249,999	881	$ 195,712,995	$ 29,957,789	$ 2,662,258	$ 163,605,438	$ 11,807,216
$ 250,000 - $ 499,999	1,148	$ 381,757,648	$ 59,899,208	$ 3,313,377	$ 318,977,402	$ 23,584,006
$ 500,000 - $ 999,999	381	$ 256,789,717	$ 41,978,939	$ 1,127,484	$ 213,808,920	$ 16,108,046
$1,000,000 and Over	150	$ 296,761,118	$ 58,275,408	$ 467,850	$ 238,017,860	$ 14,477,713
Total	953,803	$ 25,409,916,335	$ 1,652,010,167	$ 2,568,788,984	$ 22,456,706,975	$ 932,708,969

TABLE 13-D
TAX CREDITS CLAIMED ON RESIDENT PAY AND NO-PAY RETURNS

AGI Class	Number of Returns	Tuition and Textbook Tax Credit	Firefighter/EMS/ Reserve Peace Officer Tax Credit	Nonresident/Part-Year Resident Credit	Out-of-State Tax Credit	Other Nonrefundable Tax Credits
$ 0 or Less	55,547	$ 12,448	$ 11,408	$ 4,469	$ 534	$ 95,302
$ 1 - $ 2,999	62,256	$ 4,078	$ 3,533	$ 558	$ 303	$ 50,064
$ 3,000 - $ 4,999	54,045	$ 7,025	$ 4,102	$ 198	$ 1,104	$ 36,072
$ 5,000 - $ 9,999	141,258	$ 33,099	$ 23,942	$ 36,157	$ 30,877	$ 9,132
$ 10,000 - $ 19,999	263,527	$ 302,857	$ 79,878	$ 971,270	$ 656,615	$ 168,945
$ 20,000 - $ 29,999	253,088	$ 836,695	$ 125,610	$ 2,586,764	$ 2,338,801	$ 473,703
$ 30,000 - $ 39,999	245,042	$ 1,628,599	$ 204,750	$ 3,412,553	$ 5,695,974	$ 776,946
$ 40,000 - $ 49,999	208,927	$ 1,928,404	$ 257,929	$ 3,634,144	$ 7,803,013	$ 992,658
$ 50,000 - $ 59,999	156,967	$ 1,852,182	$ 208,011	$ 3,496,731	$ 8,308,313	$ 1,142,514
$ 60,000 - $ 74,999	149,636	$ 2,300,256	$ 183,027	$ 4,972,310	$ 11,102,347	$ 1,782,358
$ 75,000 - $ 99,999	117,870	$ 2,292,207	$ 127,717	$ 7,055,758	$ 13,490,873	$ 2,871,396
$ 100,000 - $ 124,999	51,278	$ 1,206,710	$ 49,965	$ 5,416,030	$ 8,076,615	$ 2,470,913
$ 125,000 - $ 149,999	26,168	$ 707,033	$ 14,459	$ 4,354,896	$ 5,304,641	$ 2,214,097
$ 150,000 - $ 199,999	23,861	$ 663,631	$ 11,381	$ 5,618,545	$ 6,742,926	$ 3,508,961
$ 200,000 - $ 249,999	11,082	$ 336,904	$ 4,808	$ 4,019,221	$ 4,620,930	$ 2,638,351
$ 250,000 - $ 499,999	16,550	$ 593,369	$ 5,281	$ 9,220,175	$ 11,062,238	$ 10,350,157
$ 500,000 - $ 999,999	5,266	$ 207,500	$ 900	$ 5,298,232	$ 9,749,465	$ 12,836,209
$1,000,000 and Over	2,328	$ 94,595	$ 200	$ 25,153,813	$ 25,524,477	$ 69,713,099
Total	1,844,696	$ 15,007,592	$ 1,316,901	$ 85,251,824	$ 120,510,046	$ 112,130,877

TABLE 13-D (Continued)
TAX CREDITS CLAIMED ON RESIDENT PAY AND NO-PAY RETURNS

AGI Class	Number of Taxpayers	Fuel Tax Credit	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Other Refundable Tax Credits
$ 0 or Less	55,547	$ 593,114	$ 90,280	$ 20,865	$ 728,615	$ 5,152,334
$ 1 - $ 2,999	62,256	$ 62,398	$ 57,073	$ 18,044	$ 547,768	$ 49,274
$ 3,000 - $ 4,999	54,045	$ 50,763	$ 66,048	$ 17,711	$ 1,090,406	$ 34,841
$ 5,000 - $ 9,999	141,258	$ 154,220	$ 294,650	$ 45,276	$ 6,197,653	$ 109,646
$ 10,000 - $ 19,999	263,527	$ 351,449	$ 1,299,680	$ 165,393	$ 24,591,877	$ 279,877
$ 20,000 - $ 29,999	253,088	$ 301,082	$ 1,764,615	$ 130,145	$ 20,722,588	$ 312,205
$ 30,000 - $ 39,999	245,042	$ 255,753	$ 1,535,793	$ 141,065	$ 9,300,866	$ 2,608,685
$ 40,000 - $ 49,999	208,927	$ 204,680	$ 304,835	$ 65,144	$ 1,684,440	$ 486,230
$ 50,000 - $ 59,999	156,967	$ 161,615	$ -	$ -	$ 68,194	$ 372,790
$ 60,000 - $ 74,999	149,636	$ 167,579	$ -	$ -	$ -	$ 409,433
$ 75,000 - $ 99,999	117,870	$ 194,045	$ -	$ -	$ -	$ 857,924
$ 100,000 - $ 124,999	51,278	$ 97,864	$ -	$ -	$ -	$ 2,522,248
$ 125,000 - $ 149,999	26,168	$ 75,840	$ -	$ -	$ -	$ 507,899
$ 150,000 - $ 199,999	23,861	$ 102,750	$ -	$ -	$ -	$ 808,146
$ 200,000 - $ 249,999	11,082	$ 43,281	$ -	$ -	$ -	$ 546,147
$ 250,000 - $ 499,999	16,550	$ 121,498	$ -	$ -	$ -	$ 2,272,674
$ 500,000 - $ 999,999	5,266	$ 89,978	$ -	$ -	$ -	$ 9,040,657
$1,000,000 and Over	2,328	$ 112,620	$ -	$ -	$ -	$ 9,483,742
Total	1,844,696	$ 3,140,529	$ 5,412,974	$ 603,643	$ 64,932,407	$ 35,854,752

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

2018 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0	109,226	$ (1,547,827,426)	$ 303,387,177	$ -	232,554	20,448	$ (9,662,800)
$ 1 - $ 1,598	43,148	$ 170,706,579	$ 13,773,657	$ 35,993,106	64,666	5,712	$ (1,130,277)
$ 1,598 - $ 3,196	52,076	$ 292,581,976	$ 21,111,999	$ 125,765,542	76,964	7,004	$ (1,802,537)
$ 3,196 - $ 6,392	107,503	$ 905,676,077	$ 58,630,266	$ 516,275,478	164,421	19,572	$ (5,135,732)
$ 6,392 - $14,382	245,844	$ 3,602,681,155	$ 235,583,262	$ 2,520,652,028	374,564	68,936	$ 20,418,801
$ 14,382 - $23,970	268,178	$ 6,600,701,429	$ 425,525,645	$ 5,146,505,487	380,877	98,803	$ 146,940,052
$ 23,970 - $31,960	225,578	$ 7,752,806,449	$ 521,849,117	$ 6,306,013,886	296,085	93,312	$ 254,825,260
$ 31,960 - $47,940	371,954	$ 17,802,617,794	$ 1,371,280,610	$ 14,648,309,748	464,884	191,446	$ 707,306,631
$ 47,940 - $71,910	251,692	$ 17,849,605,814	$ 1,720,782,734	$ 14,490,795,833	313,638	177,935	$ 799,542,957
$ 71,910 and Over	169,497	$ 34,228,155,069	$ 5,508,132,867	$ 26,210,953,128	230,210	153,342	$ 1,716,716,428
Total	1,844,696	$ 87,657,704,916	$10,180,057,334	$ 70,001,264,236	2,598,863	836,510	$ 3,628,018,783

TABLE 15-D
RESIDENT PAY RETURNS BY TAXABLE INCOME

2018 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0	418	$ (31,962,195)	$ 902,384	$ -	774	72	$ 357,640
$ 1 - $ 1,598	125	$ 1,059,462	$ 16,283	$ 98,984	213	15	$ 36,825
$ 1,598 - $ 3,196	199	$ 2,192,770	$ 85,780	$ 498,326	275	21	$ 56,592
$ 3,196 - $ 6,392	33,848	$ 294,491,248	$ 24,143,147	$ 180,538,499	40,276	156	$ 925,062
$ 6,392 - $14,382	177,993	$ 2,669,231,648	$ 225,046,581	$ 1,859,698,297	238,917	11,742	$ 38,522,415
$ 14,382 - $23,970	239,352	$ 5,954,288,314	$ 426,453,854	$ 4,634,412,660	322,324	56,197	$ 153,595,976
$ 23,970 - $31,960	222,461	$ 7,647,260,708	$ 518,263,279	$ 6,221,171,418	290,647	90,397	$ 255,293,180
$ 31,960 - $47,940	368,739	$ 17,639,163,684	$ 1,357,130,670	$ 14,522,159,646	460,365	190,066	$ 707,704,461
$ 47,940 - $71,910	249,171	$ 17,657,423,344	$ 1,699,591,320	$ 14,344,339,029	310,109	176,733	$ 799,801,119
$ 71,910 and Over	166,797	$ 33,272,570,397	$ 5,335,388,814	$ 25,524,940,923	225,553	151,509	$ 1,735,171,474
Total	1,459,103	$ 85,105,719,380	$ 9,587,022,112	$ 67,287,857,782	1,889,453	676,908	$ 3,691,464,744

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

2018 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
$ 0	108,808	$ (1,515,865,231)	$ 302,484,793	$ -	231,780	20,376	$ (10,020,440)
$ 1 - $ 1,598	43,023	$ 169,647,117	$ 13,757,374	$ 35,894,122	64,453	5,697	$ (1,167,102)
$ 1,598 - $ 3,196	51,877	$ 290,389,206	$ 21,026,219	$ 125,267,216	76,689	6,983	$ (1,859,129)
$ 3,196 - $ 6,392	73,655	$ 611,184,829	$ 34,487,119	$ 335,736,979	124,145	19,416	$ (6,060,794)
$ 6,392 - $14,382	67,851	$ 933,449,507	$ 10,536,681	$ 660,953,731	135,647	57,194	$ (18,103,614)
$ 14,382 - $23,970	28,826	$ 646,413,115	$ (928,209)	$ 512,092,827	58,553	42,606	$ (6,655,924)
$ 23,970 - $31,960	3,117	$ 105,545,741	$ 3,585,838	$ 84,842,468	5,438	2,915	$ (467,920)
$ 31,960 - $47,940	3,215	$ 163,454,110	$ 14,149,940	$ 126,150,102	4,519	1,380	$ (397,830)
$ 47,940 - $71,910	2,521	$ 192,182,470	$ 21,191,414	$ 146,456,804	3,529	1,202	$ (258,162)
$ 71,910 and Over	2,700	$ 955,584,672	$ 172,744,053	$ 686,012,205	4,657	1,833	$ (18,455,046)
Total	385,593	$ 2,551,985,536	$ 593,035,222	$ 2,713,406,454	709,410	159,602	$ (63,445,961)