



Iowa Department of **REVENUE**

2012 **IOWA INDIVIDUAL INCOME TAX** **ANNUAL STATISTICAL REPORT**

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INTRODUCTION

In 2013, a total of \$3.2 billion in Iowa income tax liability was reported by 2 million taxpayers for tax year 2012. The reported tax was based on \$107.0 billion in Iowa net income and \$81.0 billion in net taxable income. This report provides a summary of data obtained from 2012 tax returns as well as a review of the relevant features of Iowa tax law.

This report is organized into two major sections:

- An overview of information reported on 2012 returns including a description of Iowa's individual income tax structure and an analysis of filing patterns.

- Statistical appendices.
 - Appendix A provides data for all taxpayers.
 - Appendix B provides data for Iowa-resident taxpayers only.
 - Appendix C provides data for all taxpayers except that negative values for Iowa net income and tax liability are restricted to zero.¹
 - Appendix D provides data for Iowa-resident taxpayers only, with negative values for Iowa net income and tax liability restricted to zero.

OVERVIEW OF RELEVANT FEATURES OF TAX LAW – TAX YEAR 2012

The key features of the 2012 Iowa individual income tax structure are similar to those in the federal income tax structure and in other states with progressive tax rates. This section of the report highlights individual income tax law changes for 2012, 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. Supplemental information from the IA 148 Tax Credits Schedule can be found in the Annual Tax Credits Claims Report, published on the [Tax Credits Tracking and Analysis Program web page](#). Note that 2012 tax year claims data will be available in June 2015.

Tax Year 2012 Law Changes

Comparisons between the statistical data contained in this report and that 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 2012 include the following:

- The income tax brackets in the rate schedule were indexed upward by 2.1 percent. The indexation is made each year to prevent taxpayers from incurring increased tax liabilities due to inflation.

¹ Taxpayers may report a negative Iowa net income if certain losses exceed positive sources of income. Taxpayers may also incur negative tax liability when the sum of refundable credits exceeds net tax liability. It is not possible for taxable income to be negative as any negative taxable income must be rounded to zero. These tables are shown for historical consistency; prior to tax year 2011 the annual statistical report only presented net income and tax liability with any negative values restricted to zero.

- The standard deduction for single filers and married couples filing separately was \$1,860; up from \$1,830 in tax year 2011. For all other filing statuses the standard deduction was \$4,590; up from \$4,500 the prior year.
- The phase-out of the tax on Social Security benefits continued in 2012. Taxpayers initially compute their taxable benefits (based on pre-1993 federal law) and reduce the calculation by a certain percentage. For tax year 2012, the exclusion percentage increased to 77% from 67%. The exclusion percentage will increase until the tax on Social Security benefits is completely phased out in tax year 2014.
- Iowa did not couple with the 50% bonus depreciation Internal Revenue Code change for tax year 2012.
- Iowa coupled with the following federal provisions for tax year 2012:
 - The 2012 section 179 asset expensing limit for Iowa is \$500,000, which is the same as the federal section 179 limit. The phase-out threshold is \$2 million.
 - Allow itemized deductions in full for high income taxpayers;
 - Allow election to deduct state sales and use tax as an itemized deduction in lieu of state income tax;
 - Allow deduction of educator expenses;
 - Allow tuition and fees deduction for higher education;
 - Allow tax free distribution from an IRA to certain charities for individuals 70½ and over;
 - Allow treatment of mortgage insurance premiums as qualified residence interest.
- Other changes to the Iowa individual income tax include the following:
 - Iowa allowed the exclusion of 50% of the capital gain from the sale of employer securities of an Iowa corporation to an Iowa-based employee stock ownership plan (ESOP), as long as the ESOP owned at least 30% of the outstanding employer securities after the sale.
 - Members of the armed forces, armed forces military reserve, and the national guard in an active duty status could exclude pay received from the federal government for military service performed.
 - An Iowa Geothermal Heat Pump Tax Credit was available equal to 20% of the federal residential energy tax credit for installations of geothermal energy systems for residential property located in Iowa.
 - An Iowa Solar Energy System Tax Credit was available equal to 50% of the federal tax credit for installations of solar energy systems located in Iowa for residential property up to \$3,000 and business property up to \$15,000 when an award had been issued by the Department.
 - Iowa did not allow any deduction for the federal small business health insurance tax credit that was not allowed as a deduction on the federal return.

Filing Requirements

For 2012, single taxpayers who were Iowa residents, under age 65, and had Iowa net income of \$9,000 or more were required to file an Iowa tax return. Iowa residents other than single filers who were under age 65 and had household Iowa net income of \$13,500 or more were also required to file an Iowa return. Single taxpayers 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.

Nonresidents with \$1,000 or more in household net income from Iowa sources, taxpayers who were subject to the Iowa lump sum tax or the Iowa minimum tax, and military personnel who claimed Iowa as their legal residence were also required to file an Iowa return. Single taxpayers age 65 or 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.

Filing Status

For many taxpayers, Iowa filing status was the same filing status as on the federal return. However, married taxpayers had the option of filing either jointly or separately on the Iowa return, no matter how they filed on the federal return. Married separate filing allowed taxpayers to be taxed as separate individuals in many cases at lower tax rates than on their combined income. Married couples were encouraged to compute their taxes both on their separate incomes and on their combined income and to file according to the method more beneficial to them.

Iowa allows the following filing statuses:

- Single – For unmarried, divorced, or legally separated taxpayers as of December 31, 2012.
- Married Filing Joint Return – For married couples as of December 31, 2012 who want to report income, deductions, and credits together in one column.
- Married Filing Separately on Combined Return – For married couples as of December 31, 2012 who want to report income, deductions, and credits separately in two columns (one column for each spouse). Taxpayers may have to prorate certain items between spouses, such as federal refunds or itemized deductions.
- 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, the Single tables include the single, head of household, and qualifying widow(er) filing statuses. The Married Separate tables include married taxpayers filing separately on combined returns and married taxpayers filing separate returns. The Married Joint tables include the married joint filing status.

Gross Income

Gross income is all income from all sources and was reported on the IA 1040 Individual Income Tax Return or the IA 1040A Short Form. All Iowa taxpayers must report all income for the entire year unless it is specifically excluded by law, as is, for example, U.S. Treasury interest. Nonresidents and part-year residents 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. In 2012, it was calculated much like adjusted gross income before the net operating loss deduction reported on the 2012 federal return for federal income tax purposes. Alternatively, net income equals gross income less certain adjustments, some of which were the same as those allowed for federal purposes. These include adjustments for moving expenses, one half of self-employment tax, and payments of student loan interest. Iowa also offered a number of adjustments to income that were not allowed as federal adjustments. These include the subtraction of interest and dividends from federal securities; the addition of interest and dividends from certain state, municipal, and foreign securities; a partial pension/retirement income exclusion; a deduction for certain types of capital gains transactions; a 100% health and dental insurance premium deduction; and certain railroad retirement benefits. State refunds were not included in Iowa net income. In addition, Iowa calculated taxable Social Security benefits differently. Iowa adjustments to income are identified in 2013 Iowa Code, §422.7.

Net Taxable Income

To determine net taxable income, the following deductions from net income were allowed for 2012:

1. Iowa is one of three states that allowed the deduction of federal income taxes paid during the year less federal income tax refunds received during the year. However, refunds resulting from the Earned Income Tax Credit, Additional Child Tax Credit, First-Time Homebuyer Credit, Refundable Education Credit, and Adoption Tax Credit were not included.
2. The larger of the following amounts:
 - a. A standard deduction of \$1,860 for single filers and for each married individual filing separately. A standard deduction of \$4,590 for taxpayers who filed married using a joint return, head of household, or qualifying widow(er) with a dependent child.
 - b. Itemized deductions equal to the amount determined for federal income tax purposes less any amounts deducted for Iowa income tax payments. In addition, adoption expenses, expenses incurred for in-home care of a disabled relative, and additional mileage for charity were included as Iowa itemized deductions.

Net taxable income reported on 2012 Iowa returns was subject to the following rates and tax brackets (See Table 1):

Table 1. Iowa 2012 Tax Rate Schedule

Rate	Taxable Income			
0.36%	over	\$0	but not over	\$1,469
0.72%	over	\$1,469	but not over	\$2,938
2.43%	over	\$2,938	but not over	\$5,876
4.50%	over	\$5,876	but not over	\$13,221
6.12%	over	\$13,221	but not over	\$22,035
6.48%	over	\$22,035	but not over	\$29,380
6.80%	over	\$29,380	but not over	\$44,070
7.92%	over	\$44,070	but not over	\$66,105
8.98%	over	\$66,105		

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 Social Security exclusion) and multiplying the difference by a flat rate of 8.98% to compute their alternate tax. Taxpayers may use this alternate tax calculation if it results in a lower tax liability than applying the progressive tax rates to net taxable income.

Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 2012:

1. A forty dollar 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 forty dollars. Finally, an additional twenty dollar credit was allowed for individuals who at the end of the tax year were 65 years of age or over or blind.
2. A forty dollar credit was allowed for each dependent claimed on the federal tax return.

Nonresident and Part-Year Resident Credits

Individuals with Iowa-source income who were not full-year residents of Iowa were required to report their income, adjustments, and deductions from all sources. After computing tax on net taxable income from all sources, nonresidents and part-year residents were allowed a credit to reflect the ratio of non-Iowa-source income to total income. The credit is computed using the Schedule IA 126.

Out-of-State Tax Credit

Iowa residents and part-year residents received a refundable tax credit for income that was taxed by 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 credit was computed using the Schedule IA 130; separate schedules were required for each state or country that imposed tax.

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

The Iowa individual income tax structure includes several other features. These 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 also provides for a number of refundable and nonrefundable credits. Many of these exist to promote certain activities. Iowa also permits taxpayers to make contributions to certain programs through check-offs. More information on these additional taxes, credits, and check-off programs may be found in Table 2.

REVIEW OF 2012 TAX YEAR

Filing Status

The Iowa tax structure allows for six filing status options. The share of taxpayers by filing status (Chart 1A) and the share of tax liability by filing status (Chart 1B) are presented below (the head of household and qualifying widow(er) numbers are combined in this presentation). Taxpayers filing married separate on a combined return are counted as two individual taxpayers in this report.

Chart 1A. Percentage of Taxpayers by Filing Status

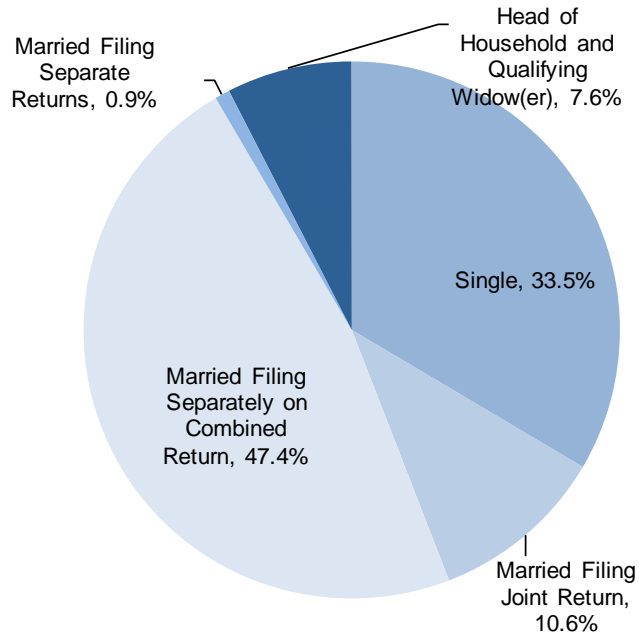
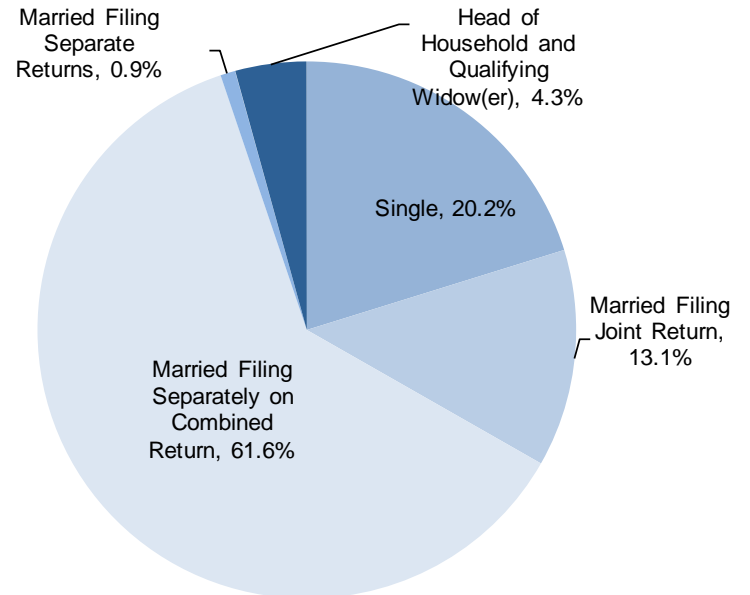


Chart 1B. Percentage of Tax Liability by Filing Status



Standard/Itemized Deductions	Approximately 48 percent of taxpayers utilized the Iowa standard deduction. The remaining filers itemized.
Federal Tax Deduction	For the 2012 tax year, a total of \$17.1 billion in net federal taxes were deducted from net income.
Additional Taxes	The special tax on lump sum distributions of pensions was paid by 200 individuals, totaling \$104,623 (see Table 2). The Iowa minimum tax was imposed, for the most part, on the same tax preference items and adjustments on which the federal Alternative Minimum Tax is imposed, and equaled the excess of the minimum tax calculation over the amount owed under the progressive rates or the alternate tax (less nonrefundable credits). The Iowa minimum tax was reported by 24,329 taxpayers and amounted to \$9.3 million. School District Surtax collections increased in 2012, with 290 districts out of 348 school districts receiving approximately \$115.0 million in revenue from this state-collected revenue source. In 2011, 291 districts imposed the surtax and received approximately \$103.4 million. One county (Appanoose) imposed a local surtax to fund emergency medical services. Appanoose County received approximately \$72,000 from this surtax in 2012.
Tax Credits	Table 2 documents the utilization of the tax credits allowed on the 2012 return where data are available. Excluding the exemption credits, the nonresident/part-year resident credits, and the out-of-state tax credit, \$207.2 million in credits were claimed on 2012 returns, compared with \$164.4 million in 2011.
Check-offs	Approximately 87,300 contributions totaled approximately \$422,500 for the five check-off line items provided on the 2012 tax return, (See Table 2). In 2011, there were approximately 88,800 contributions that totaled approximately \$418,500.

Table 2. Additional Taxes, Credits, and Check-Off Programs for 2012

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2012</u>
Additional Taxes			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distributions of pensions.	200 Taxpayers \$104,623
Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that minimum tax exceeds regular tax.	24,329 Taxpayers \$9.3 Million
School District Surtax	1976	Up to 20% of State income tax in authorizing districts.	832,325 Taxpayers in 290 School Districts \$115.0 Million
Emergency Medical Services Surtax	1992	Up to 1% of State income tax in authorizing counties.	5,023 Taxpayers in 1 County (Appanoose) \$71,977
Nonrefundable Tax Credits			
Iowa New Jobs Tax Credit	1985	6% of taxable wages paid to new employees up to the amount paid to the State unemployment compensation fund by a qualifying employer with a 260E agreement and a 10% increase in employment.	Not separately identified (See Note 1 on page 15)
Tuition and Textbook Tax Credit	1987	25% of the first \$1,000 of qualifying expenses per dependent. Maximum credit of \$250 for each dependent.	138,198 Taxpayers \$15.3 Million
Minimum Tax Credit	1989	Credit equal to prior year minimum tax paid. The credit is limited to the extent the regular tax less all other nonrefundable tax credits exceeds the alternative minimum tax for a tax year.	Not separately identified (See Note 1 on page 15)

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2012</u>
S Corporation Apportionment Tax Credit	1997	Credit available to resident shareholders of S corporations. Credit is structured such that the S corporation shareholders are taxed on the greater of income attributable to Iowa under the single sales factor or the actual distributions by the S corporation less federal income tax.	Not separately identified (See Note 1 on page 15)
Franchise Tax Credit	1997	Credit available to shareholders in a financial institution which files an Iowa Franchise tax return as an S corporation or limited liability company (LLC). Iowa does not recognize the S corporation or LLC election for Franchise tax purposes, thus the credit is allowed to avoid double taxation of income.	Not separately identified (See Note 1 on page 15)
Investment Tax Credit	1997	Credit for approved eligible business for up to 10% of investment in real property. Relevant to the New Jobs and Income, High Quality Jobs, Enterprise Zone, and New Capital Investment economic development programs.	Not separately identified (See Note 1 on page 15)
Housing Investment Tax Credit	1998	Credit to eligible housing business of up to 10% of investment relating to building or rehabilitating dwellings in designated areas.	Not separately identified (See Note 1 on page 15)
Endow Iowa Tax Credit	2003	25% of endowment gifts to a qualifying community foundation. Maximum credit of \$300,000 per taxpayer. Total awarded credits were capped at \$6.0 million in 2012.	Not separately identified (See Note 1 on page 15)
Venture Capital Tax Credits	2005	Credit for investments made three years prior in a qualifying business, or community based seed capital fund. In addition, there is a contingent Venture Capital Tax Credit for investments made to the Iowa Fund of Funds.	Not separately identified (See Note 1 on page 15)
School Tuition Organization Tax Credit	2006	65% of the contribution to a School Tuition Organization. Total awarded credits were capped at \$8.75 million in 2012.	Not separately identified (See Note 1 on page 15)

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2012</u>
Wind Energy Production Tax Credit	2006	Credit of one cent per kilowatt-hour sold or consumed on-site by approved electrical production facilities that produce electricity from wind.	Not separately identified (See Note 1 on page 15)
Renewable Energy Tax Credit	2006	Credit is available for a producer or purchaser of energy from an approved renewable energy facility. The credit is equal to 1.5 cents per kilowatt hour of electricity, or \$1.44 per 1,000 standard cubic feet of hydrogen fuel, or \$4.50 per million BTU's of heat, refuse-derived fuel, methane or other biogas.	Not separately identified (See Note 1 on page 15)
Film Expenditure Tax Credit	2007	25% of a taxpayer's qualified expenditures in a film, television or video project. Projects must be registered with the Iowa Economic Development Authority and have at least \$100,000 of expenditures in Iowa. This credit was repealed for tax years beginning on or after January 1, 2012. Any tax credit related to contracts or agreements entered into before May 25, 2012 will still be allowed.	Not separately identified (See Note 1 on page 15)
Film Investment Tax Credit	2007	25% of a taxpayer's qualified investment in a film, television or video project. Projects must be registered with the Iowa Economic Development Authority and have at least \$100,000 of expenditures in Iowa. This credit was repealed for tax years beginning on or after January 1, 2012. Any tax credit related to contracts or agreements entered into before May 25, 2012 will still be allowed.	Not separately identified (See Note 1 on page 15)
Agricultural Assets Transfer Tax Credit	2007	Credit is available for agricultural asset transfers from a taxpayer to a beginning farmer. Credit is equal to 5% of the amount paid to a taxpayer under a lease agreement or 15% of the amount paid to the taxpayer under an agreement that is exclusively for sales of crops or animals. Total awarded credits were capped at \$6 million in 2012.	Not separately identified (See Note 1 on page 15)

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2012</u>
Charitable Conservation Contribution Tax Credit	2008	50% of the fair market value of a qualified real property interest in Iowa that is conveyed as an unconditional charitable donation in perpetuity by a taxpayer to a qualified organization exclusively for conservation purposes. The credit may not exceed \$100,000 per taxpayer.	Not separately identified (See Note 1 on page 15)
Redevelopment Tax Credit	2009	Credit relating to redevelopment of Brownfield and Grayfield property. Credit percentage based on type of property and whether or not a green development standard was met. Total awarded credits were \$5 million for the fiscal year beginning July 1, 2011 and \$10 million for the fiscal year beginning July 1, 2012. The maximum amount of credit for one project could not exceed 10% of the total cap.	Not separately identified (See Note 1 on page 15)
Refundable Tax Credits			
Motor Vehicle Fuel Tax Credit	1973	Credit for motor vehicle fuel tax paid on fuel used for exempt purposes.	23,326 Taxpayers \$2.6 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.	23,398 Taxpayers \$4.5 Million
Research Activities Tax Credit	1985	6.5% of increased qualifying research expenditures over an historical base or 4.55% of qualifying research expenditures over 50% of the average over the prior three years. Supplemental credits were awarded for approved businesses under economic development programs.	Not separately identified (See Note 2 on page 15)
Earned Income Tax Credit	1990	7.0% of federal Earned Income Tax Credit in 2012, with eligibility based on income, marital status, and number of dependents.	234,895 Taxpayers \$31.0 Million

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2012</u>
Claim of Right Tax Credit	1996	Credit for taxes paid on income repaid in the current year, but reported on a prior year tax return.	Not separately identified (See Note 2 on page 15)
Historic Preservation and Cultural and Entertainment District Tax Credit	2000	25% of qualifying rehabilitation costs for eligible property. Total awarded credits were capped at \$45 million.	Not separately identified (See Note 2 on page 15)
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.	5,770 Taxpayers \$0.8 Million
E85 Gasoline Promotion Tax Credit	2006	16 cents per gallon of E85 sold by retail dealers of gasoline in calendar year 2012.	Not separately identified (See Note 2 on page 15)
Biodiesel Blended Fuel Tax Credit	2006	2 cents per gallon of blended gasoline that is at least 2 percent biodiesel (B2) but less than 5 percent biodiesel (B5); 4.5 cents per gallon for B5 biodiesel or above.	Not separately identified (See Note 2 on page 15)
Wage-Benefit Tax Credit	2006	10% of the wages and benefits to non-retail, non-service businesses which create new jobs in Iowa and the annual wage is 160% of the average county wage. 5% credit of the wages and benefits paid if the annual wage is between 130% and 160% of the average county wage. No tax credits have been awarded since the end of fiscal year 2008.	Not separately identified (See Note 2 on page 15)

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2012</u>
Ethanol Promotion Tax Credit	2009	Credit for retail gasoline dealers of ethanol blended gasoline. The amount of the credit is based on the amount of pure ethanol and pure biodiesel gallons sold as well as the total number of gasoline gallons sold. Credits may be computed on either a company-wide or site-by-site basis.	Not separately identified (See Note 2 on page 15)
E15 Plus Gasoline Promotion Tax Credit	2011	3 cents per gallon of blended gasoline that is classified as E15 or higher, but not classified as E85 gasoline.	Not separately identified (See Note 2 on page 15)
Solar Energy System Tax Credit	2012	Credit for solar energy systems installed in Iowa. For individuals, it is equal to 50% of the federal Residential Energy Efficient Property Tax Credit related to solar energy systems. The credit for an individual cannot exceed \$3,000.	Not separately identified (See Note 2 on page 15)
Geothermal Heat Pump Tax Credit	2012	Tax credit equal to 20% of the federal Residential Energy Efficient Property Tax Credit allowed for geothermal heat pumps provided in section 25D(a)(5) of the Internal Revenue Code for residential property located in Iowa.	Not separately identified (See Note 2 on page 15)
Check-Offs			
Election Campaign Check-off	1972	Taxpayer may designate \$1.50 of State income tax (\$3.00 if joint) to a qualified party of choice or equally to qualifying parties	63,391 returns \$95,086
Fish and Wildlife Check-off	1982	Taxpayers may contribute \$1 or more of their own money to the Fish/Wildlife Protection Fund	8,102 returns \$133,888
State Fair Check-off	1993	Taxpayers may contribute \$1 or more of their own money to the State Fairgrounds Renovation Fund.	5,216 returns \$65,564

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2012</u>
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.	4,979 returns \$62,858
Child Abuse Prevention Check-off	2008	Taxpayers may contribute \$1 or more of their own money to the Child Abuse Prevention Fund.	5,576 returns \$64,959

NOTES TO TABLE 2:

1. This credit is included among all other nonrefundable credits on line 53 of the 2012 Iowa 1040 tax form. Because the income tax return database only includes aggregate information from line 53, separate values for this credit could not be determined at the time this report was published. For 2012, total other nonrefundable credits were claimed by approximately 20,880 taxpayers and totaled \$129.4 million. Additional information on 2012 tax credit claims will be published in the Annual Tax Credits Claims Report in June 2015, based on analysis of the IA 148 Tax Credits Schedule.
2. This credit is included among all other refundable credits on line 66 of the 2012 Iowa 1040 tax form. Because the income tax return database only includes aggregate information from line 66, separate values for this credit could not be determined at the time this report was published. For 2011, total other refundable credits were claimed by approximately 1,690 taxpayers and totaled \$23.5 million. Additional information on 2012 tax credit claims will be published in the Annual Tax Credits Claims Report in June 2015, based on analysis of the IA 148 Tax Credits Schedule.

INCIDENCE BY ADJUSTED GROSS INCOME

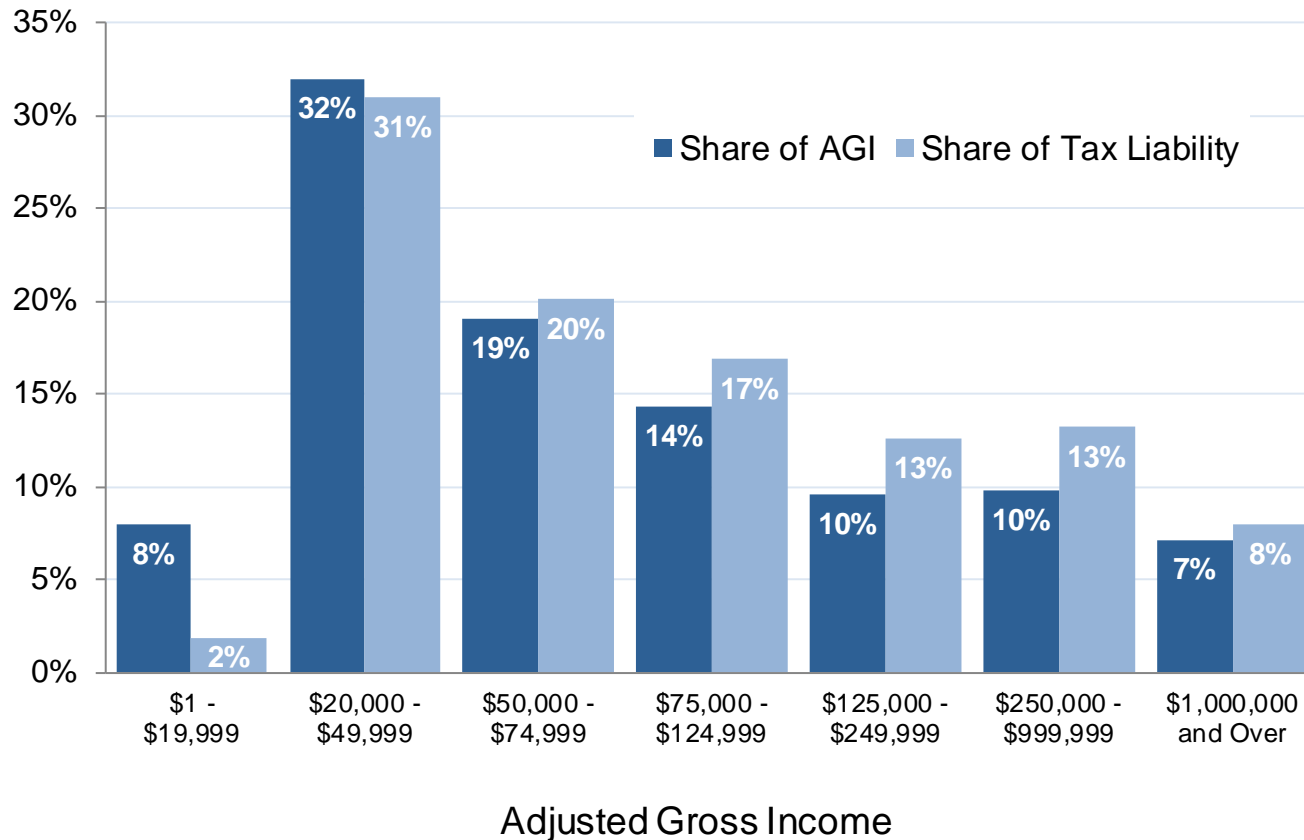
One measure of a state's income tax structure is tax incidence, which may be defined as the share of net income represented by tax liability. Table 3 presents incidence calculations both for all taxpayers and for Iowa-resident taxpayers only. Note that, for both groups, net income represents income from all sources after adjustments, whether within Iowa or outside of the state. Meanwhile, tax liability represents the tax on **Iowa-source** income only. (The nonresident/part-year resident credit eliminates any tax liability attributable to non-Iowa-source income.) For this reason, measures of incidence are overstated for nonresident and part-year resident taxpayers. While this distortion affects the incidence at nearly all income levels, the most significant abnormalities occur at the middle and upper income levels. The incidence computations based on all taxpayers (i.e., including nonresidents and part-year residents) are presented for consistency with certain data presented elsewhere in this report. Incidence calculations for Iowa-resident taxpayers more accurately depict tax liability as a share of net income.

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

Adjusted Gross Income Class	All Taxpayers			Iowa Resident Taxpayers Only		
	AGI (\$ millions)	Tax Liability (\$ millions)	Incidence	AGI (\$ millions)	Tax Liability (\$ millions)	Incidence
\$0 or Less	-\$3,256.8	-\$0.8	0.02%	-\$1,265.5	-\$0.7	0.06%
\$1 - \$4,999	\$409.8	-\$1.1	-0.27%	\$380.5	-\$1.1	-0.29%
\$5,000 - \$9,999	\$1,304.2	\$0.1	0.01%	\$1,211.5	\$0.0	0.00%
\$10,000 - \$19,999	\$4,860.3	\$58.6	1.21%	\$4,508.7	\$56.6	1.26%
\$20,000 - \$29,999	\$7,711.8	\$195.7	2.54%	\$7,140.5	\$189.3	2.65%
\$30,000 - \$39,999	\$9,496.8	\$307.7	3.24%	\$8,795.8	\$298.5	3.39%
\$40,000 - \$49,999	\$9,257.5	\$331.4	3.58%	\$8,521.7	\$321.3	3.77%
\$50,000 - \$59,999	\$7,788.3	\$291.8	3.75%	\$7,094.8	\$282.8	3.99%
\$60,000 - \$74,999	\$8,388.6	\$325.8	3.88%	\$7,480.0	\$314.3	4.20%
\$75,000 - \$99,999	\$8,257.8	\$329.4	3.99%	\$7,097.5	\$316.1	4.45%
\$100,000 - And Over	\$83,316.1	\$1,339.8	1.61%	\$24,221.0	\$1,188.2	4.91%
Total	\$137,534.4	\$3,178.4	2.31%	\$75,186.5	\$2,965.3	3.94%

Chart 2 provides additional data concerning the level of income tax progressivity. It concerns Iowa residents only. Chart 2 reflects the structure of the Iowa income tax, wherein higher statutory marginal tax rates apply to higher taxable incomes. The refundable Earned Income Tax Credit also reduces tax liability for the lowest-income taxpayers. The lowest income group, excluding those reporting negative AGI, reported 8% of income, but only 2% of tax liability. Taxpayers with AGI between \$20,000 and \$75,000, as well as those with AGI above \$1 million, reported aggregate tax liability approximately proportionate to their share of income. Taxpayers with AGI between \$75,000 and \$1 million reported 34% of income but 43% of tax liability.

Chart 2. Share of AGI and Tax Liability by Income Group for Resident Taxpayers



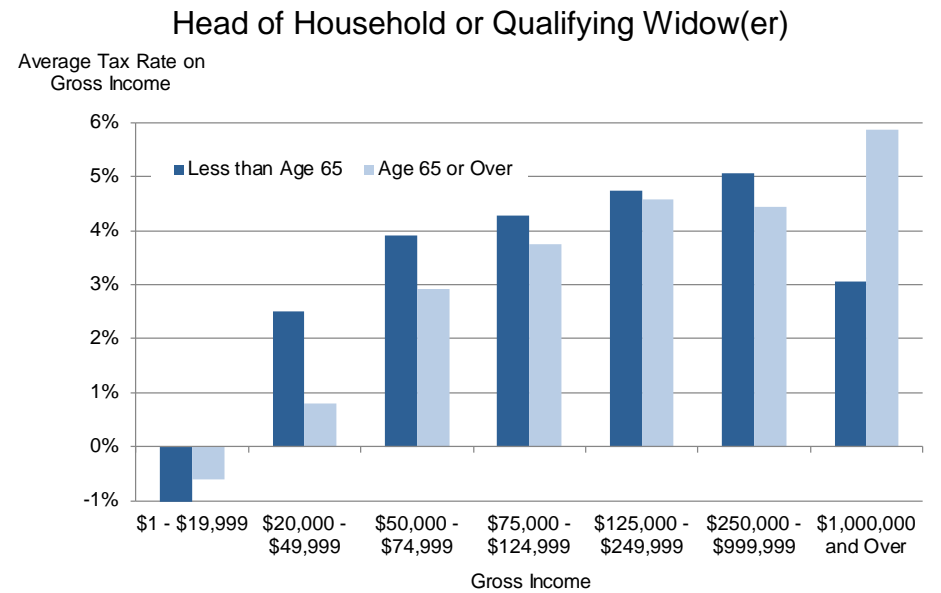
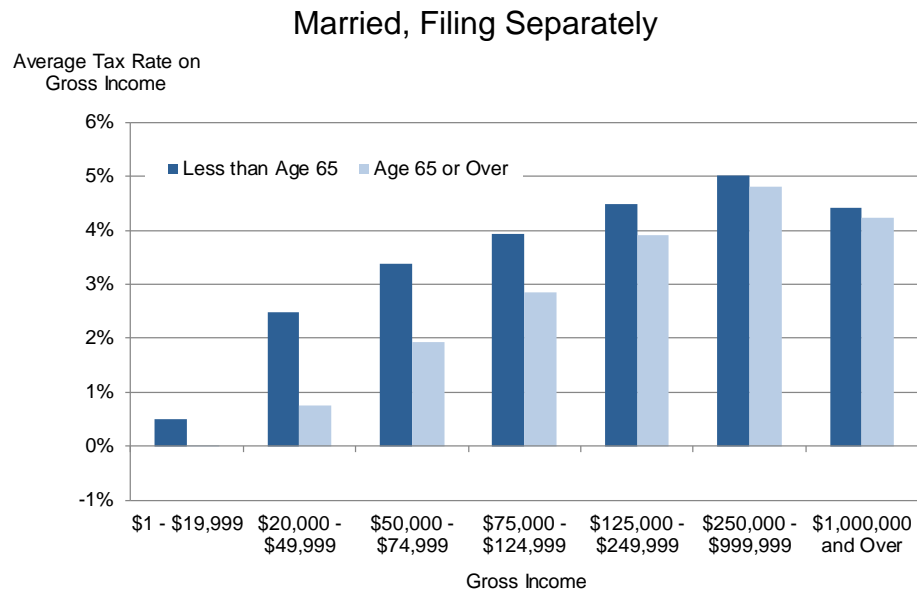
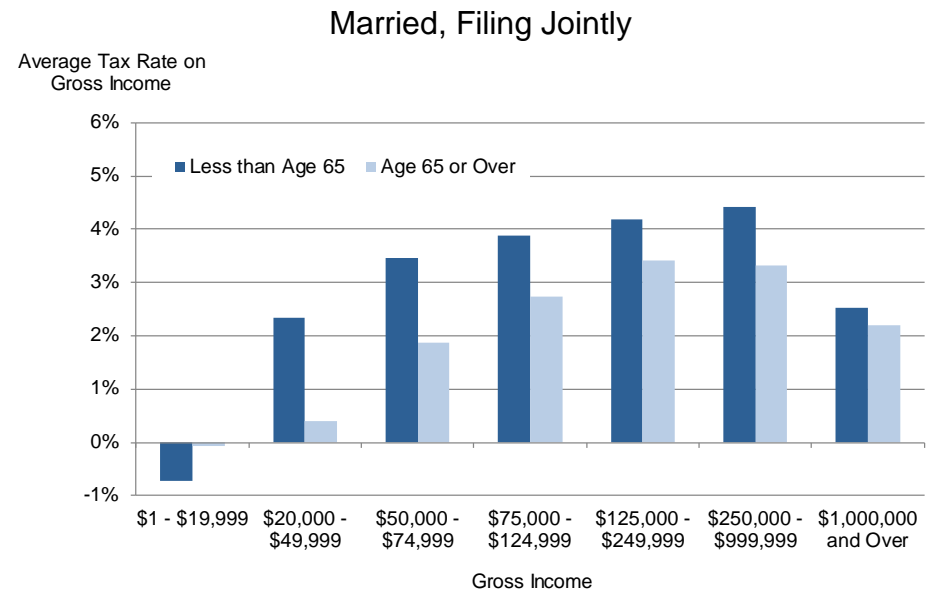
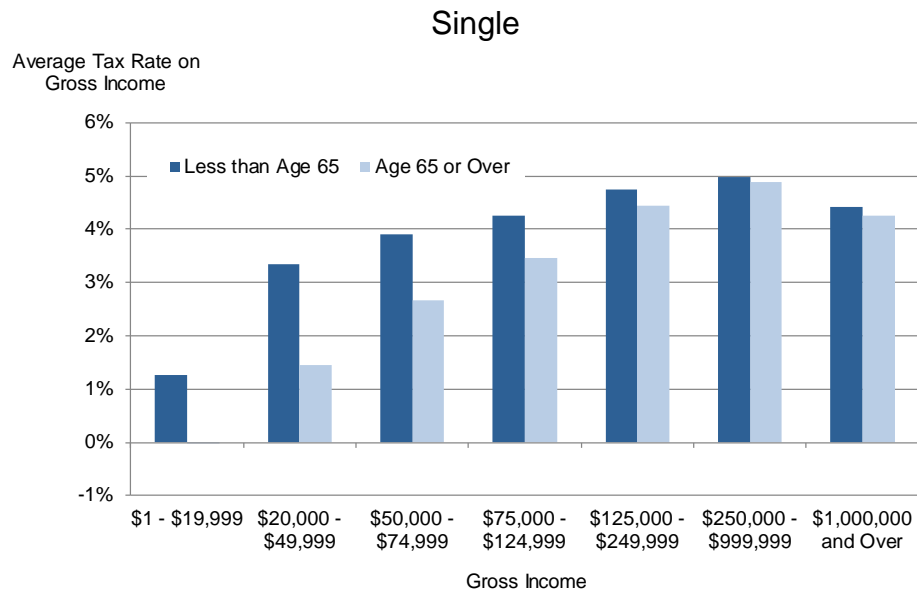
Note: Chart does not include taxes paid or income for individuals with AGI of less than \$1.

EFFECTIVE TAX RATES

In addition to tax incidence based on AGI, this report provides a brief overview of average effective rates for various groups of taxpayers. Here, the effective tax rate equals tax liability as a percentage of gross income rather than AGI since gross income is perhaps the best measure available from the tax return of ability to pay.

Chart 3 provides average effective tax rates by gross income category, filing status, and age group. Under a progressive income tax structure, as in Iowa, statutory marginal tax rates are higher for taxpayers with higher taxable incomes. Thus, average effective tax rates are generally higher for taxpayers with higher levels of gross income. Provisions such as the EITC, different standard deductions by filing status, and the ability for separate filing by married couples result in different average effective tax rates across filing statuses. Because Iowa exempts some pension income from taxable income, average effective rates are lower for taxpayers who were age 65 or over across all filing statuses. The overall average effective tax rate was 3.6 percent and ranged from 2.6 percent for taxpayers filing as head of household or qualifying widow(er) to 3.2 percent for single filers. Note that married taxpayers filing separately are counted as two taxpayers.

Chart 3. Tax Year 2012 Iowa Individual Income Tax Average Effective Rates by Filing Status for Resident Filers



HISTORICAL TRENDS IN FILINGS, INCOME, AND TAX LIABILITY

Table 4 provides data for number of taxpayers, adjusted gross income (AGI), net taxable income, and tax liability for the last eight years. The table shows that over this period annual changes in the number of taxpayers have been modest. In general, changes in income have led to similar changes in net taxable income and tax liability. Changes to Iowa tax law can also affect growth in income and in tax liability over time. In addition, federal tax law has an effect on State tax liabilities. This is because taxpayers are allowed to deduct their net federal income tax payments from Iowa taxable income on their Iowa returns.

Note that it is possible for a taxpayer's AGI to be negative under certain circumstances, such as when capital losses exceed positive sources of income. Tax liability may also be negative, which occurs when refundable credits exceed the tax liability reported on line 59 of the Iowa 1040. Withholding and estimated payments are not tax credits, however, and cannot on their own lead to negative tax liability; they are simply methods of payment of taxes. Therefore many taxpayers receive a refund even though tax liability is positive. Historically, the Department's annual statistical reports restricted any AGI and tax liability values that were negative to zero. Beginning with the 2011 report, unrestricted values for AGI and tax liability were also presented.

Between tax years 2011 and 2012, total AGI increased by 24% and net taxable income increased by 27%. Tax liability increased by 15%. These dramatic increases were the largest annual increases for any of these measures since collection of data for this annual report began in 1990. They were the result of several factors. In part, the increases were the result of economic factors, including a rise in incomes after the sluggish growth of the previous four years, a period marked by recession. However, the increases also reflect a shift of reported income into the end of 2012 since, owing to events at the federal level, taxpayers faced uncertain tax rates in 2013 as well as increases in the tax rate on unearned income.

Table 4 - Historical Iowa Individual Income Tax Statistics

Tax Year	Number of Taxpayers ¹		Adjusted Gross Income		Net Taxable Income		Tax Liability	
	Sum	Annual Percentage Change	Sum	Annual Percentage Change	Sum	Annual Percentage Change	Sum	Annual Percentage Change
Excludes Negative Values for AGI and and Tax Liability ²								
2005	1,864,673		\$90,501,231,692		\$68,088,946,006		\$2,271,758,833	
2006	1,901,615	1.98%	\$106,733,354,743	17.94%	\$78,565,951,142	15.39%	\$2,456,750,029	8.14%
2007	1,972,275	3.72%	\$119,342,701,358	11.81%	\$88,902,026,890	13.16%	\$2,680,264,599	9.10%
2008	1,967,388	-0.25%	\$105,188,576,061	-11.86%	\$75,436,172,050	-15.15%	\$2,634,524,681	-1.71%
2009	1,929,464	-1.93%	\$95,657,155,487	-9.06%	\$71,170,498,003	-5.65%	\$2,558,124,627	-2.90%
2010	1,949,314	1.03%	\$108,702,155,991	13.64%	\$82,514,815,717	15.94%	\$2,693,295,855	5.28%
2011	1,975,659	1.35%	\$115,071,525,087	5.86%	\$83,579,250,337	1.29%	\$2,797,666,241	3.88%
Includes Negative Values for AGI and and Tax Liability								
2011	1,975,659	1.35%	\$110,700,234,493		\$83,579,250,337		\$2,769,700,512	
2012	1,996,577	1.06%	\$137,534,390,953	24.24%	\$105,830,070,600	26.62%	\$3,178,409,283	14.76%

1. Taxpayers filing married separate on a combined return are counted as two individual taxpayers.
2. For tax years through 2010, sums for AGI and tax liability exclude negative values reported on returns. Beginning with tax year 2011, the annual statistical report presents sums for AGI and tax liability both excluding and including negative values. For comparability, Table 4 reports AGI and tax liability sums for tax year 2011 based on both calculations.

STATISTICAL APPENDIX - EXPLANATION OF TERMS

Pay Returns	Returns with tax liability greater than zero				
No-Pay Returns	Returns with tax liability less than or equal to zero				
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: <table style="margin-left: 40px; width: 100%;"> <thead> <tr> <th style="text-align: center;">Single</th> <th style="text-align: center;">Married</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;"> <ul style="list-style-type: none"> • Single • Head of household • Qualifying widow(er) </td> <td style="vertical-align: top;"> <ul style="list-style-type: none"> • Married, filing jointly (counted as one taxpayer) • Married, filing separately on a single return (counted as two taxpayers) • Married, filing separately on separate returns (counted as two taxpayers) </td> </tr> </tbody> </table>	Single	Married	<ul style="list-style-type: none"> • Single • Head of household • Qualifying widow(er) 	<ul style="list-style-type: none"> • Married, filing jointly (counted as one taxpayer) • Married, filing separately on a single return (counted as two taxpayers) • Married, filing separately on separate returns (counted as two taxpayers)
Single	Married				
<ul style="list-style-type: none"> • Single • Head of household • Qualifying widow(er) 	<ul style="list-style-type: none"> • Married, filing jointly (counted as one taxpayer) • Married, filing separately on a single return (counted as two taxpayers) • Married, filing separately on separate returns (counted as two taxpayers) 				
Adjusted Gross Income (AGI)	From line 26 IA 1040 or line 4 IA 1040A				
Net Taxable Income	From line 42 IA 1040 or line 8 IA 1040A				
Personal Credits	From Step 3 on IA 1040 and Step 3 IA 1040A				
Dependent Credits	From Step 3 on IA 1040 and Step 3 IA 1040A				
Federal Tax Deduction	The difference between line 34 IA 1040 and line 29 IA 1040, or the difference between line 7 IA 1040A and line 5 IA 1040A				
Itemized or Standard Deduction	From line 41 IA 1040. If filing form 1040A, the taxpayer cannot itemize, and the standard deduction is included in the tax calculations for the tax tables at the back of the 1040A tax booklet				
Tuition and Textbook Tax Credit	From line 48 IA 1040				
Other Nonrefundable Tax Credits	From line 53 IA 1040. Includes: Iowa New Jobs Tax Credit, Minimum Tax Credit, S Corporation Apportionment Tax Credit, Franchise Tax Credit, Investment Tax Credit, Housing Investment Tax Credit, Endow Iowa Tax Credit, Venture Capital Tax Credits, School Tuition Organization Tax Credit, Wind Energy Production Tax Credit, Renewable Energy Tax Credit, Film Expenditure Tax Credit, Film Investment Tax Credit, Agricultural Assets Transfer Tax Credit, Charitable Conservation Contribution Tax Credit, Redevelopment Tax Credit, Geothermal Heat Pump Tax Credit, and Solar Energy				

System Tax Credit.

Child and Dependent Care Tax Credit	From line 64 IA 1040
Early Childhood Development Tax Credit	From line 64 IA 1040
Earned Income Tax Credit	From line 65 IA 1040 or line 19 IA 1040A
Out-of-State Tax Credit	From line 62 IA 1040
Motor Vehicle Fuel Tax Credit	From line 63 IA 1040
Other Refundable Tax Credits	From line 66 IA 1040 (these credits may not be claimed if filing IA 1040A). These credits include: the Research Activities Credit, the Claim of Right Tax Credit, the Historic Preservation and Cultural and Entertainment District Tax Credit, the E85 Gasoline Promotion Tax Credit, the E15 Plus Gasoline Promotion Tax Credit, the Biodiesel Blended Fuel Tax Credit, the Wage-Benefit Tax Credit, and the Ethanol Promotion Tax Credit
Tax Liability	From line 54 IA 1040 (less any refundable credits other than withholding or estimates) or line 11 IA 1040A (less any Earned Income Tax Credit claimed).

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 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 liabilities.

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, 2014). 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 2013.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2013 THROUGH DECEMBER 31, 2013

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amount
7,062	\$31,456,271.10	\$2,635,015.57	\$7,851,897.18	\$41,943,183.85

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TABLE 1-A
TOTAL PAY AND NO-PAY RETURNS
AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	52,301	\$-3,256,803,517	\$2,999,088	111,591	9,844	\$-766,356
\$ 1 - \$ 2,999	83,356	\$132,934,841	\$43,224,664	119,082	8,479	\$-410,649
\$ 3,000 - \$ 4,999	69,028	\$276,840,414	\$143,407,483	95,475	9,287	\$-705,162
\$ 5,000 - \$ 9,999	174,438	\$1,304,154,734	\$879,491,801	246,586	34,979	\$52,978
\$ 10,000 - \$ 19,999	324,978	\$4,860,260,682	\$3,661,831,493	470,786	116,298	\$58,626,709
\$ 20,000 - \$ 29,999	309,181	\$7,711,832,422	\$6,032,507,450	422,790	137,106	\$195,702,374
\$ 30,000 - \$ 39,999	272,654	\$9,496,775,130	\$7,500,766,620	352,385	138,248	\$307,738,675
\$ 40,000 - \$ 49,999	207,046	\$9,257,487,745	\$7,266,106,967	259,626	117,382	\$331,410,310
\$ 50,000 - \$ 59,999	142,553	\$7,788,282,034	\$6,044,153,885	178,181	90,662	\$291,787,465
\$ 60,000 - \$ 74,999	125,773	\$8,388,561,678	\$6,425,050,623	160,271	89,807	\$325,771,349
\$ 75,000 - \$ 99,999	96,439	\$8,257,842,015	\$6,216,798,833	127,824	75,429	\$329,428,104
\$ 100,000 - \$ 124,999	42,549	\$4,724,021,314	\$3,507,504,490	59,138	35,814	\$193,659,766
\$ 125,000 - \$ 149,999	22,676	\$3,092,485,999	\$2,274,442,953	32,611	19,325	\$127,248,523
\$ 150,000 - \$ 199,999	23,418	\$4,021,657,617	\$2,929,507,530	34,822	19,934	\$164,824,810
\$ 200,000 - \$ 249,999	12,209	\$2,719,236,733	\$1,960,786,297	18,646	10,281	\$108,327,435
\$ 250,000 - \$ 499,999	21,137	\$7,260,784,056	\$5,124,926,109	33,211	18,855	\$267,764,357
\$ 500,000 - \$ 999,999	8,953	\$6,163,950,376	\$4,326,891,475	14,863	8,329	\$175,092,959
\$1,000,000 and Over	7,888	\$55,334,086,680	\$41,489,672,839	14,450	7,425	\$302,855,636
Total	1,996,577	\$137,534,390,953	\$105,830,070,600	2,752,338	947,484	\$3,178,409,283

TABLE 2-A
TOTAL PAY RETURNS
AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
\$ 0 or Less	383	\$-44,136,608	\$1,818,812	557	74	\$240,509
\$ 1 - \$ 2,999	854	\$1,351,146	\$2,925,070	1,155	64	\$77,761
\$ 3,000 - \$ 4,999	2,396	\$10,421,592	\$10,815,773	2,562	70	\$77,447
\$ 5,000 - \$ 9,999	64,847	\$521,373,131	\$402,973,129	69,797	2,121	\$4,059,822
\$ 10,000 - \$ 19,999	230,733	\$3,518,803,522	\$2,773,647,785	271,575	36,467	\$67,918,452
\$ 20,000 - \$ 29,999	286,052	\$7,154,891,112	\$5,687,633,478	375,750	123,491	\$196,595,354
\$ 30,000 - \$ 39,999	262,221	\$9,135,436,556	\$7,278,602,947	336,152	134,119	\$307,998,311
\$ 40,000 - \$ 49,999	199,830	\$8,934,456,806	\$7,055,969,161	249,215	114,614	\$331,694,337
\$ 50,000 - \$ 59,999	137,466	\$7,509,775,287	\$5,856,679,166	171,049	88,458	\$292,116,297
\$ 60,000 - \$ 74,999	120,892	\$8,062,411,384	\$6,202,800,375	153,125	87,368	\$325,871,812
\$ 75,000 - \$ 99,999	91,780	\$7,857,080,905	\$5,938,810,616	120,778	72,685	\$329,550,844
\$ 100,000 - \$ 124,999	39,981	\$4,437,637,194	\$3,308,911,843	55,056	34,140	\$193,897,095
\$ 125,000 - \$ 149,999	21,057	\$2,871,059,880	\$2,120,584,596	29,945	18,173	\$127,286,142
\$ 150,000 - \$ 199,999	21,391	\$3,672,117,849	\$2,691,856,643	31,316	18,456	\$165,494,239
\$ 200,000 - \$ 249,999	10,972	\$2,442,598,170	\$1,770,951,801	16,494	9,340	\$109,588,401
\$ 250,000 - \$ 499,999	18,503	\$6,342,210,903	\$4,503,218,429	28,428	16,616	\$268,558,697
\$ 500,000 - \$ 999,999	7,468	\$5,119,291,536	\$3,604,579,781	12,032	7,055	\$183,355,457
\$1,000,000 and Over	5,733	\$29,452,075,477	\$21,765,407,469	10,016	5,376	\$307,407,266
Total	1,522,559	\$106,998,855,842	\$80,978,186,874	1,935,002	768,687	\$3,211,788,243

TABLE 3-A
TOTAL NO-PAY RETURNS
AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
\$ 0 or Less	51,918	\$-3,212,666,909	\$1,180,276	111,034	9,770	\$-1,006,865
\$ 1 - \$ 2,999	82,502	\$131,583,695	\$40,299,594	117,927	8,415	\$-488,410
\$ 3,000 - \$ 4,999	66,632	\$266,418,822	\$132,591,710	92,913	9,217	\$-782,609
\$ 5,000 - \$ 9,999	109,591	\$782,781,603	\$476,518,672	176,789	32,858	\$-4,006,844
\$ 10,000 - \$ 19,999	94,245	\$1,341,457,160	\$888,183,708	199,211	79,831	\$-9,291,743
\$ 20,000 - \$ 29,999	23,129	\$556,941,310	\$344,873,972	47,040	13,615	\$-892,980
\$ 30,000 - \$ 39,999	10,433	\$361,338,574	\$222,163,673	16,233	4,129	\$-259,636
\$ 40,000 - \$ 49,999	7,216	\$323,030,939	\$210,137,806	10,411	2,768	\$-284,027
\$ 50,000 - \$ 59,999	5,087	\$278,506,747	\$187,474,719	7,132	2,204	\$-328,832
\$ 60,000 - \$ 74,999	4,881	\$326,150,294	\$222,250,248	7,146	2,439	\$-100,463
\$ 75,000 - \$ 99,999	4,659	\$400,761,110	\$277,988,217	7,046	2,744	\$-122,740
\$ 100,000 - \$ 124,999	2,568	\$286,384,120	\$198,592,647	4,082	1,674	\$-237,329
\$ 125,000 - \$ 149,999	1,619	\$221,426,119	\$153,858,357	2,666	1,152	\$-37,619
\$ 150,000 - \$ 199,999	2,027	\$349,539,768	\$237,650,887	3,506	1,478	\$-669,429
\$ 200,000 - \$ 249,999	1,237	\$276,638,563	\$189,834,496	2,152	941	\$-1,260,966
\$ 250,000 - \$ 499,999	2,634	\$918,573,153	\$621,707,680	4,783	2,239	\$-794,340
\$ 500,000 - \$ 999,999	1,485	\$1,044,658,840	\$722,311,694	2,831	1,274	\$-8,262,498
\$1,000,000 and Over	2,155	\$25,882,011,203	\$19,724,265,370	4,434	2,049	\$-4,551,630
Total	474,018	\$30,535,535,111	\$24,851,883,726	817,336	178,797	\$-33,378,960

TABLE 4-A
TOTAL SINGLE PAY RETURNS
AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
\$ 0 or Less	72	\$-4,432,504	\$816,985	81	5	\$74,274
\$ 1 - \$ 2,999	97	\$209,778	\$41,905	102	4	\$4,315
\$ 3,000 - \$ 4,999	182	\$753,556	\$419,840	184	2	\$9,746
\$ 5,000 - \$ 9,999	33,834	\$276,969,502	\$202,314,422	33,924	175	\$1,873,205
\$ 10,000 - \$ 19,999	116,285	\$1,759,738,227	\$1,393,190,758	127,283	12,670	\$33,955,570
\$ 20,000 - \$ 29,999	132,163	\$3,288,110,817	\$2,619,980,746	175,918	57,985	\$87,511,399
\$ 30,000 - \$ 39,999	101,284	\$3,514,350,384	\$2,791,073,648	133,666	42,314	\$116,656,839
\$ 40,000 - \$ 49,999	65,371	\$2,914,763,884	\$2,277,383,362	85,118	23,607	\$106,092,230
\$ 50,000 - \$ 59,999	39,421	\$2,149,627,697	\$1,647,759,376	51,615	13,727	\$81,121,850
\$ 60,000 - \$ 74,999	30,913	\$2,056,789,582	\$1,544,227,839	41,054	10,489	\$79,625,311
\$ 75,000 - \$ 99,999	20,185	\$1,719,671,695	\$1,263,165,801	27,459	6,243	\$68,369,445
\$ 100,000 - \$ 124,999	7,532	\$834,442,936	\$607,584,664	10,618	2,187	\$34,828,934
\$ 125,000 - \$ 149,999	3,670	\$500,348,659	\$364,068,683	5,273	957	\$21,192,101
\$ 150,000 - \$ 199,999	3,535	\$605,492,079	\$441,500,691	5,189	942	\$26,428,747
\$ 200,000 - \$ 249,999	1,725	\$383,978,634	\$280,174,792	2,543	443	\$16,768,397
\$ 250,000 - \$ 499,999	2,775	\$942,715,752	\$682,183,087	4,088	668	\$40,467,788
\$ 500,000 - \$ 999,999	1,032	\$708,914,023	\$522,287,082	1,538	264	\$26,846,860
\$1,000,000 and Over	823	\$3,237,043,863	\$2,386,228,952	1,203	212	\$44,765,137
Total	560,899	\$24,889,488,564	\$19,024,402,633	706,856	172,894	\$786,592,148

TABLE 5-A
TOTAL SINGLE NO-PAY RETURNS
AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
\$ 0 or Less	21,064	\$-453,422,534	\$66,513	32,093	1,462	\$-183,684
\$ 1 - \$ 2,999	47,665	\$81,280,248	\$12,408,977	58,680	4,805	\$-272,106
\$ 3,000 - \$ 4,999	44,298	\$177,604,711	\$87,067,567	53,807	6,171	\$-534,263
\$ 5,000 - \$ 9,999	74,254	\$527,058,328	\$342,736,094	101,873	22,820	\$-3,064,001
\$ 10,000 - \$ 19,999	55,141	\$782,857,320	\$546,338,576	104,846	56,699	\$-7,164,600
\$ 20,000 - \$ 29,999	7,696	\$181,446,266	\$101,188,295	13,634	5,822	\$-400,466
\$ 30,000 - \$ 39,999	2,781	\$95,952,992	\$46,607,429	4,293	805	\$-155,335
\$ 40,000 - \$ 49,999	1,745	\$77,830,573	\$41,059,538	2,589	351	\$-99,149
\$ 50,000 - \$ 59,999	1,118	\$61,084,530	\$33,501,064	1,583	182	\$-259,021
\$ 60,000 - \$ 74,999	895	\$59,518,838	\$35,533,507	1,232	169	\$-19,715
\$ 75,000 - \$ 99,999	750	\$64,205,229	\$40,761,249	1,058	161	\$-8,429
\$ 100,000 - \$ 124,999	344	\$38,331,962	\$23,733,290	479	73	\$-9,623
\$ 125,000 - \$ 149,999	175	\$23,966,409	\$15,659,533	245	35	\$-6,335
\$ 150,000 - \$ 199,999	238	\$40,824,669	\$25,423,750	342	72	\$-2,484
\$ 200,000 - \$ 249,999	143	\$31,875,464	\$20,718,596	200	39	\$-1,229,585
\$ 250,000 - \$ 499,999	277	\$96,526,616	\$62,330,940	385	60	\$-100,464
\$ 500,000 - \$ 999,999	174	\$123,811,461	\$82,942,564	234	42	\$-42,122
\$1,000,000 and Over	287	\$2,897,154,256	\$2,149,985,399	426	88	\$-700,529
Total	259,045	\$4,907,907,338	\$3,668,062,881	377,999	99,856	\$-14,251,911

TABLE 6-A
TOTAL MARRIED JOINT PAY RETURNS
AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
\$ 0 or Less	39	\$-36,031,486	\$94,812	95	36	\$93,940
\$ 1 - \$ 9,999	17	\$113,869	\$132,703	42	10	\$4,878
\$ 10,000 - \$ 19,999	5,893	\$102,995,022	\$67,775,673	14,903	2,106	\$972,080
\$ 20,000 - \$ 29,999	18,897	\$476,909,176	\$348,560,828	46,191	19,538	\$8,580,489
\$ 30,000 - \$ 39,999	20,093	\$700,817,233	\$529,987,917	48,736	22,489	\$18,445,787
\$ 40,000 - \$ 49,999	15,513	\$693,859,379	\$530,111,521	36,493	17,992	\$22,303,092
\$ 50,000 - \$ 59,999	11,615	\$635,658,332	\$482,902,529	26,896	13,516	\$21,984,722
\$ 60,000 - \$ 74,999	12,526	\$839,305,058	\$633,669,367	28,767	14,802	\$30,073,525
\$ 75,000 - \$ 99,999	12,634	\$1,089,215,010	\$812,051,232	28,787	15,059	\$39,928,948
\$ 100,000 - \$ 124,999	6,922	\$770,217,603	\$564,157,598	15,872	8,535	\$28,374,576
\$ 125,000 - \$ 149,999	4,017	\$548,074,531	\$395,711,646	9,372	4,859	\$19,938,161
\$ 150,000 - \$ 199,999	4,476	\$769,501,911	\$550,439,200	10,597	5,339	\$27,628,760
\$ 200,000 - \$ 249,999	2,618	\$583,369,328	\$410,597,290	6,141	3,121	\$20,291,409
\$ 250,000 - \$ 499,999	4,890	\$1,697,001,551	\$1,170,570,203	11,476	6,189	\$55,453,625
\$ 500,000 - \$ 999,999	2,336	\$1,604,395,605	\$1,098,141,680	5,538	3,009	\$42,701,402
\$1,000,000 and Over	2,222	\$13,671,031,421	\$9,900,237,462	5,449	2,703	\$82,713,832
Total	124,708	\$24,146,433,543	\$17,495,141,661	295,355	139,303	\$419,489,226

TABLE 7-A
TOTAL MARRIED JOINT NO-PAY RETURNS
AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
\$ 0 or Less	18,094	\$-2,221,393,978	\$422,618	59,578	6,645	\$-749,643
\$ 1 - \$ 2,999	6,898	\$10,323,955	\$46,272	23,262	1,788	\$-121,448
\$ 3,000 - \$ 4,999	4,859	\$19,450,972	\$304,897	16,208	1,417	\$-107,847
\$ 5,000 - \$ 9,999	13,322	\$100,364,660	\$36,755,229	43,031	4,883	\$-504,289
\$ 10,000 - \$ 19,999	23,975	\$345,108,000	\$199,870,041	73,453	16,759	\$-1,728,193
\$ 20,000 - \$ 29,999	7,475	\$178,843,612	\$100,297,374	23,874	5,307	\$-327,802
\$ 30,000 - \$ 39,999	1,850	\$63,332,334	\$24,474,442	5,394	1,494	\$-67,764
\$ 40,000 - \$ 49,999	1,055	\$47,254,430	\$19,402,855	2,929	787	\$-66,278
\$ 50,000 - \$ 59,999	740	\$40,740,428	\$21,446,580	1,985	633	\$-6,588
\$ 60,000 - \$ 74,999	998	\$67,078,443	\$38,094,113	2,572	832	\$-38,822
\$ 75,000 - \$ 99,999	1,237	\$107,042,942	\$67,159,132	2,975	1,236	\$-79,575
\$ 100,000 - \$ 124,999	858	\$95,800,204	\$61,964,407	2,035	886	\$-26,654
\$ 125,000 - \$ 149,999	603	\$82,661,848	\$53,763,236	1,443	603	\$-10,513
\$ 150,000 - \$ 199,999	869	\$150,275,291	\$96,244,700	2,087	869	\$-283,736
\$ 200,000 - \$ 249,999	555	\$124,283,761	\$79,363,572	1,321	577	\$-5,398
\$ 250,000 - \$ 499,999	1,314	\$466,125,082	\$299,965,839	3,132	1,454	\$-279,731
\$ 500,000 - \$ 999,999	829	\$585,958,950	\$392,394,838	1,996	915	\$-1,808,341
\$1,000,000 and Over	1,343	\$17,380,552,551	\$13,251,042,143	3,331	1,522	\$-2,097,664
Total	86,874	\$17,643,803,485	\$14,743,012,288	270,606	48,607	\$-8,310,286

TABLE 8-A
TOTAL MARRIED SEPARATE PAY RETURNS
AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
\$ 0 or Less	272	\$-3,672,618	\$907,015	381	33	\$72,295
\$ 1 - \$ 2,999	755	\$1,137,369	\$2,883,165	1,048	57	\$73,030
\$ 3,000 - \$ 4,999	2,212	\$9,660,846	\$10,395,933	2,371	68	\$67,041
\$ 5,000 - \$ 9,999	31,000	\$244,300,949	\$200,526,004	35,843	1,939	\$2,182,815
\$ 10,000 - \$ 19,999	108,555	\$1,656,070,273	\$1,312,681,354	129,389	21,691	\$32,990,802
\$ 20,000 - \$ 29,999	134,992	\$3,389,871,119	\$2,719,091,904	153,641	45,968	\$100,503,466
\$ 30,000 - \$ 39,999	140,844	\$4,920,268,939	\$3,957,541,382	153,750	69,316	\$172,895,685
\$ 40,000 - \$ 49,999	118,946	\$5,325,833,543	\$4,248,474,278	127,604	73,015	\$203,299,015
\$ 50,000 - \$ 59,999	86,430	\$4,724,489,258	\$3,726,017,261	92,538	61,215	\$189,009,725
\$ 60,000 - \$ 74,999	77,453	\$5,166,316,744	\$4,024,903,169	83,304	62,077	\$216,172,976
\$ 75,000 - \$ 99,999	58,961	\$5,048,194,200	\$3,863,593,583	64,532	51,383	\$221,252,451
\$ 100,000 - \$ 124,999	25,527	\$2,832,976,655	\$2,137,169,581	28,566	23,418	\$130,693,585
\$ 125,000 - \$ 149,999	13,370	\$1,822,636,690	\$1,360,804,267	15,300	12,357	\$86,155,880
\$ 150,000 - \$ 199,999	13,380	\$2,297,123,859	\$1,699,916,752	15,530	12,175	\$111,436,732
\$ 200,000 - \$ 249,999	6,629	\$1,475,250,208	\$1,080,179,719	7,810	5,776	\$72,528,595
\$ 250,000 - \$ 499,999	10,838	\$3,702,493,600	\$2,650,465,139	12,864	9,759	\$172,637,284
\$ 500,000 - \$ 999,999	4,100	\$2,805,981,908	\$1,984,151,019	4,956	3,782	\$113,807,195
\$1,000,000 and Over	2,688	\$12,544,000,193	\$9,478,941,055	3,364	2,461	\$179,928,297
Total	836,952	\$57,962,933,735	\$44,458,642,580	932,791	456,490	\$2,005,706,869

TABLE 9-A
TOTAL MARRIED SEPARATE NO-PAY RETURNS
AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
\$ 0 or Less	12,760	\$-537,850,397	\$691,145	19,363	1,663	\$-73,538
\$ 1 - \$ 2,999	27,939	\$39,979,492	\$27,844,345	35,985	1,822	\$-94,856
\$ 3,000 - \$ 4,999	17,475	\$69,363,139	\$45,219,246	22,898	1,629	\$-140,499
\$ 5,000 - \$ 9,999	22,015	\$155,358,615	\$97,027,349	31,885	5,155	\$-438,554
\$ 10,000 - \$ 19,999	15,129	\$213,491,840	\$141,975,091	20,912	6,373	\$-398,950
\$ 20,000 - \$ 29,999	7,958	\$196,651,432	\$143,388,303	9,532	2,486	\$-164,712
\$ 30,000 - \$ 39,999	5,802	\$202,053,248	\$151,081,802	6,546	1,830	\$-36,537
\$ 40,000 - \$ 49,999	4,416	\$197,945,936	\$149,675,413	4,893	1,630	\$-118,600
\$ 50,000 - \$ 59,999	3,229	\$176,681,789	\$132,527,075	3,564	1,389	\$-63,223
\$ 60,000 - \$ 74,999	2,988	\$199,553,013	\$148,622,628	3,342	1,438	\$-41,926
\$ 75,000 - \$ 99,999	2,672	\$229,512,939	\$170,067,836	3,013	1,347	\$-34,736
\$ 100,000 - \$ 124,999	1,366	\$152,251,954	\$112,894,950	1,568	715	\$-201,052
\$ 125,000 - \$ 149,999	841	\$114,797,862	\$84,435,588	978	514	\$-20,771
\$ 150,000 - \$ 199,999	920	\$158,439,808	\$115,982,437	1,077	537	\$-383,209
\$ 200,000 - \$ 249,999	539	\$120,479,338	\$89,752,328	631	325	\$-25,983
\$ 250,000 - \$ 499,999	1,043	\$355,921,455	\$259,410,901	1,266	725	\$-414,145
\$ 500,000 - \$ 999,999	482	\$334,888,429	\$246,974,292	601	317	\$-6,412,035
\$1,000,000 and Over	525	\$5,604,304,396	\$4,323,237,828	677	439	\$-1,753,437
Total	128,099	\$7,983,824,288	\$6,440,808,557	168,731	30,334	\$-10,816,763

TABLE 10-A
TOTAL PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX VALUES UNRESTRICTED

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
NONRESIDENT	190,957	\$62,347,817,612	\$47,826,360,648	277,145	98,919	\$213,329,829
ADAIR	5,031	\$175,337,531	\$143,469,296	7,304	2,132	\$6,241,711
ADAMS	2,536	\$91,867,504	\$76,558,121	3,715	1,102	\$3,611,374
ALLAMAKEE	8,472	\$255,474,448	\$210,372,780	12,265	4,351	\$8,590,650
APPANOOSE	6,942	\$191,694,141	\$154,984,464	10,228	3,279	\$6,859,810
AUDUBON	3,601	\$133,259,915	\$110,414,536	5,326	1,406	\$5,852,145
BENTON	15,710	\$642,917,077	\$500,164,334	21,275	7,051	\$26,671,734
BLACK HAWK	75,006	\$3,004,651,226	\$2,294,501,419	102,210	33,102	\$120,655,492
BOONE	15,828	\$607,604,840	\$472,209,822	21,603	6,848	\$23,905,965
BREMER	14,650	\$631,411,480	\$489,258,680	20,323	6,141	\$26,814,559
BUCHANAN	12,444	\$466,203,989	\$373,235,990	16,989	5,987	\$18,322,037
BUENA VISTA	12,213	\$441,339,047	\$350,312,430	17,097	7,491	\$17,269,650
BUTLER	8,943	\$322,632,498	\$263,392,171	12,809	3,910	\$13,522,141
CALHOUN	5,884	\$219,108,528	\$178,366,342	8,619	2,377	\$9,405,001
CARROLL	13,495	\$550,196,579	\$443,124,514	18,544	6,009	\$23,125,514
CASS	8,223	\$295,130,517	\$231,618,034	12,029	3,571	\$11,582,718
CEDAR	11,319	\$451,092,969	\$352,211,624	15,527	4,848	\$18,509,394
CERRO GORDO	26,526	\$1,045,985,836	\$799,834,172	36,701	10,684	\$41,059,118
CHEROKEE	7,636	\$266,281,054	\$215,331,534	10,813	3,011	\$10,746,624
CHICKASAW	7,667	\$286,379,891	\$228,281,006	10,624	3,489	\$11,557,312
CLARKE	5,434	\$160,366,843	\$128,442,176	7,862	3,022	\$5,656,632

(Continued)

TABLE 10-A
TOTAL PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX VALUES UNRESTRICTED

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
CLAY	10,612	\$417,362,711	\$325,112,691	14,699	4,450	\$16,518,342
CLAYTON	10,529	\$351,604,702	\$286,179,509	15,183	4,495	\$12,463,471
CLINTON	28,329	\$1,002,382,567	\$783,487,042	39,950	13,226	\$38,322,839
CRAWFORD	9,765	\$353,620,772	\$282,168,788	14,102	6,260	\$14,225,216
DALLAS	40,839	\$2,515,945,873	\$1,895,303,047	52,560	21,703	\$105,606,238
DAVIS	4,350	\$125,416,829	\$104,823,417	6,563	2,775	\$4,774,432
DECATUR	3,877	\$104,483,037	\$82,141,171	5,761	1,883	\$3,400,732
DELAWARE	10,974	\$382,084,512	\$311,845,434	15,023	5,033	\$15,485,028
DES MOINES	24,427	\$903,124,382	\$696,892,589	34,954	11,205	\$33,988,697
DICKINSON	11,361	\$539,891,339	\$411,073,477	16,389	3,888	\$21,257,060
DUBUQUE	59,804	\$2,441,467,673	\$1,865,027,923	80,640	26,828	\$85,840,911
EMMET	5,840	\$207,919,628	\$167,425,182	8,244	2,607	\$7,861,238
FAYETTE	11,530	\$385,785,561	\$311,038,020	16,682	5,192	\$15,294,014
FLOYD	9,373	\$330,065,742	\$265,042,912	13,226	4,240	\$13,233,009
FRANKLIN	6,136	\$250,304,207	\$196,924,543	8,920	3,409	\$10,679,442
FREMONT	4,136	\$165,614,140	\$129,801,345	5,968	1,816	\$6,032,083
GREENE	5,445	\$217,835,909	\$171,299,205	7,979	2,466	\$8,747,889
GRUNDY	7,544	\$350,478,595	\$273,519,047	10,476	3,100	\$15,729,617
GUTHRIE	6,381	\$244,632,543	\$189,914,437	9,266	2,726	\$9,572,798
HAMILTON	9,108	\$375,187,655	\$293,850,588	13,075	4,218	\$15,066,893
HANCOCK	6,749	\$251,841,296	\$202,802,534	9,471	2,978	\$10,447,486

(Continued)

TABLE 10-A
TOTAL PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX VALUES UNRESTRICTED

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
HARDIN	10,453	\$389,101,616	\$316,879,433	14,965	4,500	\$16,091,737
HARRISON	8,573	\$331,975,744	\$252,830,153	11,959	3,888	\$9,800,988
HENRY	11,350	\$365,183,048	\$286,814,676	16,006	5,297	\$13,666,421
HOWARD	5,991	\$205,407,241	\$166,369,908	8,428	2,785	\$7,185,181
HUMBOLDT	5,913	\$261,487,007	\$205,790,891	8,466	2,700	\$11,519,198
IDA	4,392	\$196,425,004	\$158,622,386	6,288	1,955	\$8,377,840
IOWA	10,721	\$425,247,148	\$330,808,848	14,632	4,775	\$17,016,383
JACKSON	11,843	\$419,664,307	\$335,965,358	16,883	5,167	\$16,085,946
JASPER	21,417	\$786,157,628	\$615,169,273	29,783	9,519	\$31,502,080
JEFFERSON	8,862	\$332,352,263	\$264,100,136	12,506	3,362	\$12,379,164
JOHNSON	77,602	\$3,694,002,490	\$2,786,252,184	98,373	31,199	\$152,398,914
JONES	11,444	\$433,446,407	\$345,955,587	16,112	4,870	\$18,119,341
KEOKUK	5,951	\$194,435,233	\$159,645,247	8,661	2,715	\$7,880,318
KOSSUTH	9,783	\$410,599,888	\$321,610,521	13,974	4,028	\$16,683,144
LEE	19,554	\$666,040,981	\$521,312,641	28,161	8,686	\$24,946,735
LINN	130,143	\$6,110,951,010	\$4,625,024,705	173,464	59,595	\$252,611,323
LOUISA	6,542	\$228,050,164	\$181,264,588	9,095	3,450	\$9,018,446
LUCAS	4,888	\$146,919,796	\$116,884,710	7,063	2,369	\$5,565,183
LYON	7,096	\$294,128,481	\$242,980,211	9,714	3,792	\$11,606,552
MADISON	9,063	\$365,615,962	\$282,759,080	12,457	4,488	\$14,884,163
MAHASKA	12,339	\$444,135,311	\$347,314,788	17,273	5,974	\$17,031,941

(Continued)

TABLE 10-A
TOTAL PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX VALUES UNRESTRICTED

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
MARION	19,239	\$760,068,505	\$586,043,288	26,659	9,384	\$29,888,159
MARSHALL	22,857	\$811,217,806	\$629,732,309	32,694	12,895	\$31,156,620
MILLS	8,149	\$337,748,658	\$257,176,127	11,241	4,003	\$9,713,308
MITCHELL	6,474	\$231,059,436	\$187,709,059	9,213	2,898	\$8,988,039
MONONA	5,150	\$192,640,063	\$152,811,361	7,636	2,217	\$7,809,155
MONROE	4,236	\$133,713,158	\$111,194,585	6,245	2,011	\$5,288,706
MONTGOMERY	6,082	\$206,525,927	\$167,294,764	8,771	2,759	\$8,188,085
MUSCATINE	25,661	\$969,293,512	\$753,764,268	35,223	13,117	\$38,411,850
O'BRIEN	8,915	\$331,438,747	\$271,079,646	12,450	3,913	\$13,726,157
OSCEOLA	3,880	\$134,254,007	\$111,874,819	5,436	1,947	\$5,214,171
PAGE	8,455	\$296,047,270	\$235,449,728	12,230	3,628	\$11,171,088
PALO ALTO	5,520	\$198,082,332	\$161,192,299	7,887	2,401	\$8,101,790
PLYMOUTH	15,367	\$686,921,591	\$542,651,505	21,203	7,520	\$26,724,401
POCAHONTAS	4,377	\$179,556,242	\$144,773,399	6,375	1,841	\$7,676,208
POLK	269,170	\$12,954,885,073	\$9,788,772,993	353,774	134,802	\$532,964,285
POTTAWATTAMIE	52,108	\$1,983,998,580	\$1,485,046,815	72,412	25,993	\$49,056,773
POWESHIEK	10,823	\$435,687,382	\$338,602,870	15,396	4,554	\$17,345,604
RINGGOLD	2,667	\$88,877,647	\$73,455,864	3,987	1,222	\$3,381,621
SAC	6,317	\$243,758,574	\$197,779,076	9,137	2,638	\$10,597,675
SCOTT	100,001	\$4,677,145,573	\$3,491,993,881	136,620	47,488	\$184,251,749
SHELBY	7,589	\$294,550,280	\$241,028,663	10,734	3,259	\$12,012,328

(Continued)

TABLE 10-A
TOTAL PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX VALUES UNRESTRICTED

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Creditis	Tax Liability
SIOUX	19,652	\$849,194,305	\$687,936,366	26,735	11,586	\$35,577,358
STORY	47,614	\$2,266,151,764	\$1,730,261,922	61,850	18,337	\$90,313,284
TAMA	9,885	\$357,928,355	\$282,780,838	14,187	4,840	\$14,667,268
TAYLOR	3,383	\$104,852,340	\$87,541,799	5,078	1,601	\$4,030,400
UNION	7,115	\$217,568,633	\$174,291,257	10,339	3,208	\$8,097,867
VAN BUREN	3,998	\$120,033,993	\$96,642,008	6,050	2,043	\$4,265,796
WAPELLO	18,994	\$621,887,657	\$489,577,236	27,530	10,072	\$23,680,530
WARREN	27,547	\$1,168,737,320	\$884,391,377	36,874	13,355	\$46,711,165
WASHINGTON	13,119	\$474,408,731	\$373,269,308	18,485	6,518	\$18,085,168
WAYNE	3,220	\$95,891,609	\$78,281,181	4,842	1,624	\$3,537,622
WEBSTER	20,681	\$768,284,951	\$597,087,749	29,146	9,583	\$30,705,388
WINNEBAGO	6,848	\$245,755,453	\$195,545,191	9,607	2,749	\$9,488,731
WINNESHIEK	12,191	\$413,575,002	\$336,792,266	16,876	4,924	\$16,122,717
WOODBURY	57,585	\$2,034,778,378	\$1,583,108,160	79,396	32,463	\$72,090,283
WORTH	4,618	\$169,029,915	\$133,186,754	6,514	1,922	\$6,260,424
WRIGHT	7,544	\$273,712,257	\$217,477,551	11,104	3,827	\$10,899,667
Total	1,996,577	\$137,534,390,953	\$105,830,070,600	2,752,338	947,484	\$3,178,409,283

TABLE 11-A

TOTAL PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ 0 or Less	13,105	\$-1,471,848,973	\$64,372,965	\$186,457,683	\$2,538,380	\$-218,684
\$ 1 - \$ 2,999	21,576	\$31,035,131	\$-1,946,360	\$19,116,638	\$27,939,377	\$1,226
\$ 3,000 - \$ 4,999	13,185	\$52,749,584	\$1,628,312	\$20,128,979	\$38,818,895	\$13,073
\$ 5,000 - \$ 9,999	34,960	\$264,438,245	\$13,144,360	\$82,880,533	\$184,221,882	\$1,440,166
\$ 10,000 - \$ 19,999	99,185	\$1,523,328,305	\$100,830,668	\$427,942,055	\$1,035,457,607	\$22,105,764
\$ 20,000 - \$ 29,999	135,987	\$3,426,642,806	\$254,975,099	\$754,178,620	\$2,460,721,334	\$81,706,655
\$ 30,000 - \$ 39,999	154,829	\$5,419,898,318	\$449,678,783	\$949,270,136	\$4,046,843,184	\$164,335,321
\$ 40,000 - \$ 49,999	141,509	\$6,344,412,178	\$587,310,271	\$984,306,414	\$4,789,986,389	\$215,752,326
\$ 50,000 - \$ 59,999	108,939	\$5,959,296,912	\$614,831,047	\$864,829,284	\$4,494,733,273	\$214,872,661
\$ 60,000 - \$ 74,999	103,037	\$6,879,798,332	\$776,509,641	\$965,359,792	\$5,148,208,318	\$259,289,618
\$ 75,000 - \$ 99,999	83,565	\$7,162,799,287	\$903,720,072	\$979,773,519	\$5,288,931,405	\$279,017,821
\$ 100,000 - \$ 124,999	38,176	\$4,239,656,647	\$594,199,885	\$557,453,213	\$3,094,192,630	\$170,457,492
\$ 125,000 - \$ 149,999	20,561	\$2,804,015,803	\$421,814,686	\$362,129,418	\$2,026,128,987	\$112,697,042
\$ 150,000 - \$ 199,999	21,364	\$3,669,379,911	\$600,807,922	\$452,733,389	\$2,626,383,472	\$146,369,485
\$ 200,000 - \$ 249,999	11,217	\$2,498,905,651	\$442,885,627	\$295,258,794	\$1,769,809,190	\$97,298,942
\$ 250,000 - \$ 499,999	19,761	\$6,799,847,872	\$1,345,044,196	\$766,987,267	\$4,718,066,925	\$245,733,252
\$ 500,000 - \$ 999,999	8,553	\$5,889,051,361	\$1,223,358,499	\$617,492,255	\$4,078,686,947	\$165,362,220
\$1,000,000 and Over	7,580	\$52,314,824,006	\$6,934,332,130	\$7,146,800,645	\$38,514,670,306	\$295,608,806
Total	1,037,089	\$113,808,231,376	\$15,327,497,803	\$16,433,098,634	\$84,346,338,501	\$2,471,843,186

TABLE 12-A

TOTAL PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ 0 or Less	39,196	\$-1,784,954,544	\$3,156,245	\$105,627,764	\$460,708	\$-547,672
\$ 1 - \$ 2,999	61,780	\$101,899,710	\$-258,466	\$90,246,398	\$15,285,287	\$-411,875
\$ 3,000 - \$ 4,999	55,843	\$224,090,830	\$176,469	\$119,861,945	\$104,588,588	\$-718,235
\$ 5,000 - \$ 9,999	139,478	\$1,039,716,489	\$19,983,175	\$325,787,489	\$695,269,919	\$-1,387,188
\$ 10,000 - \$ 19,999	225,793	\$3,336,932,377	\$128,396,908	\$583,921,678	\$2,626,373,886	\$36,520,945
\$ 20,000 - \$ 29,999	173,194	\$4,285,189,616	\$260,907,065	\$453,882,735	\$3,571,786,116	\$113,995,719
\$ 30,000 - \$ 39,999	117,825	\$4,076,876,812	\$320,161,767	\$303,724,027	\$3,453,923,436	\$143,403,354
\$ 40,000 - \$ 49,999	65,537	\$2,913,075,567	\$269,027,178	\$168,227,495	\$2,476,120,578	\$115,657,984
\$ 50,000 - \$ 59,999	33,614	\$1,828,985,122	\$192,543,619	\$88,134,739	\$1,549,420,612	\$76,914,804
\$ 60,000 - \$ 74,999	22,736	\$1,508,763,346	\$171,634,867	\$61,224,279	\$1,276,842,305	\$66,481,731
\$ 75,000 - \$ 99,999	12,874	\$1,095,042,728	\$131,784,644	\$35,854,233	\$927,867,428	\$50,410,283
\$ 100,000 - \$ 124,999	4,373	\$484,364,667	\$59,091,793	\$12,013,584	\$413,311,860	\$23,202,274
\$ 125,000 - \$ 149,999	2,115	\$288,470,196	\$34,474,131	\$5,732,944	\$248,313,966	\$14,551,481
\$ 150,000 - \$ 199,999	2,054	\$352,277,706	\$43,593,743	\$5,616,669	\$303,124,058	\$18,455,325
\$ 200,000 - \$ 249,999	992	\$220,331,082	\$26,964,610	\$2,729,940	\$190,977,107	\$11,028,493
\$ 250,000 - \$ 499,999	1,376	\$460,936,184	\$50,690,737	\$3,813,407	\$406,859,184	\$22,031,105
\$ 500,000 - \$ 999,999	400	\$274,899,015	\$25,827,767	\$1,131,218	\$248,204,528	\$9,730,739
\$1,000,000 and Over	308	\$3,019,262,674	\$43,245,001	\$1,015,140	\$2,975,002,533	\$7,246,830
Total	959,488	\$23,726,159,577	\$1,781,401,253	\$2,368,545,684	\$21,483,732,099	\$706,566,097

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

AGI Class	Number of Taxpayers	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Tuition and Textbook Tax Credit
\$ 0 or Less	52,301	\$34,913	\$22,543	\$325,339	\$16,798
\$ 1 - \$ 2,999	83,356	\$17,809	\$25,688	\$371,727	\$3,617
\$ 3,000 - \$ 4,999	69,028	\$11,316	\$22,122	\$716,213	\$4,108
\$ 5,000 - \$ 9,999	174,438	\$85,563	\$79,167	\$3,991,935	\$42,289
\$ 10,000 - \$ 19,999	324,978	\$680,879	\$237,739	\$13,521,800	\$486,389
\$ 20,000 - \$ 29,999	309,181	\$1,986,061	\$222,457	\$9,076,070	\$1,469,691
\$ 30,000 - \$ 39,999	272,654	\$1,421,162	\$166,668	\$2,755,547	\$2,136,230
\$ 40,000 - \$ 49,999	207,046	\$250,254	\$70,046	\$271,583	\$2,207,165
\$ 50,000 - \$ 59,999	142,553	\$0	\$0	\$0	\$1,909,478
\$ 60,000 - \$ 74,999	125,773	\$0	\$0	\$0	\$2,107,316
\$ 75,000 - \$ 99,999	96,439	\$0	\$0	\$0	\$1,838,337
\$ 100,000 - \$ 124,999	42,549	\$0	\$0	\$0	\$939,315
\$ 125,000 - \$ 149,999	22,676	\$0	\$0	\$0	\$525,802
\$ 150,000 - \$ 199,999	23,418	\$0	\$0	\$0	\$568,677
\$ 200,000 - \$ 249,999	12,209	\$0	\$0	\$0	\$281,880
\$ 250,000 - \$ 499,999	21,137	\$0	\$0	\$0	\$511,013
\$ 500,000 - \$ 999,999	8,953	\$0	\$0	\$0	\$202,857
\$1,000,000 and Over	7,888	\$0	\$0	\$0	\$68,875
Total	1,996,577	\$4,487,957	\$846,430	\$31,030,214	\$15,319,837

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

AGI Class	Number of Taxpayers	Out-of-State Tax Credit	Motor Vehicle Fuel Tax Credit	Other Nonrefundable Tax Credits	Other Refundable Tax Credits
\$ 0 or Less	52,301	\$56	\$290,414	\$2,763,861	\$334,858
\$ 1 - \$ 2,999	83,356	\$353	\$47,479	\$676	\$27,710
\$ 3,000 - \$ 4,999	69,028	\$687	\$37,669	\$1,677	\$1,149
\$ 5,000 - \$ 9,999	174,438	\$46,252	\$129,114	\$5,721	\$12,289
\$ 10,000 - \$ 19,999	324,978	\$874,251	\$329,699	\$146,386	\$62,613
\$ 20,000 - \$ 29,999	309,181	\$3,359,487	\$296,653	\$419,277	\$178,944
\$ 30,000 - \$ 39,999	272,654	\$6,032,103	\$258,496	\$712,367	\$183,635
\$ 40,000 - \$ 49,999	207,046	\$7,178,493	\$216,298	\$900,122	\$283,655
\$ 50,000 - \$ 59,999	142,553	\$6,752,568	\$172,108	\$881,419	\$349,413
\$ 60,000 - \$ 74,999	125,773	\$8,203,913	\$183,627	\$1,303,304	\$148,309
\$ 75,000 - \$ 99,999	96,439	\$9,038,337	\$202,157	\$2,158,485	\$191,902
\$ 100,000 - \$ 124,999	42,549	\$5,175,406	\$98,769	\$1,968,438	\$311,482
\$ 125,000 - \$ 149,999	22,676	\$3,701,110	\$63,143	\$1,649,242	\$87,411
\$ 150,000 - \$ 199,999	23,418	\$4,469,888	\$90,477	\$3,201,802	\$829,897
\$ 200,000 - \$ 249,999	12,209	\$2,907,835	\$47,864	\$2,671,746	\$1,387,191
\$ 250,000 - \$ 499,999	21,137	\$8,198,178	\$101,272	\$9,991,875	\$1,253,597
\$ 500,000 - \$ 999,999	8,953	\$7,159,583	\$29,832	\$11,382,543	\$9,089,476
\$1,000,000 and Over	7,888	\$16,352,421	\$28,784	\$89,221,387	\$8,816,106
Total	1,996,577	\$89,450,921	\$2,623,855	\$129,380,328	\$23,549,637

TABLE 14-A
TOTAL PAY AND NO-PAY RETURNS BY TAXABLE INCOME
AGI AND TAX VALUES UNRESTRICTED

2012 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	111,181	\$-2,477,894,431	\$616,756,409	\$0	225,272	23,303	\$-2,622,882
\$ 1 - \$ 1,469	52,577	\$179,556,205	\$11,218,011	\$40,409,562	74,899	7,315	\$-601,371
\$ 1,470 - \$ 2,938	59,927	\$303,690,014	\$16,301,319	\$132,703,076	84,729	8,939	\$-925,504
\$ 2,939 - \$ 5,876	122,938	\$948,972,884	\$51,443,266	\$540,399,073	176,570	23,697	\$-2,288,884
\$ 5,877 - \$13,221	289,152	\$3,946,269,988	\$242,396,214	\$2,735,954,301	421,671	88,440	\$29,700,299
\$ 13,222 - \$22,035	324,930	\$7,525,294,600	\$529,253,262	\$5,726,474,910	442,397	128,415	\$165,118,485
\$ 22,036 - \$29,380	256,076	\$8,369,940,193	\$665,747,546	\$6,568,919,745	327,273	119,064	\$255,344,392
\$ 29,381 - \$44,070	376,518	\$17,205,623,439	\$1,609,267,144	\$13,554,414,603	462,420	216,959	\$616,369,058
\$ 44,071 - \$66,105	225,549	\$15,357,518,557	\$1,728,145,399	\$11,921,023,595	281,951	172,101	\$605,583,219
\$ 66,106 and Over	177,729	\$86,175,419,504	\$11,638,370,486	\$64,609,771,735	255,156	159,251	\$1,512,732,471
Total	1,996,577	\$137,534,390,953	\$17,108,899,056	\$105,830,070,600	2,752,338	947,484	\$3,178,409,283

TABLE 15-A
TOTAL PAY RETURNS BY TAXABLE INCOME
AGI AND TAX VALUES UNRESTRICTED

2012 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	494	\$15,448,250	\$32,741,444	\$0	871	129	\$554,662
\$ 1 - \$ 1,469	315	\$1,944,480	\$147,303	\$229,891	462	18	\$29,380
\$ 1,470 - \$ 2,938	408	\$3,245,844	\$313,983	\$909,902	548	19	\$48,569
\$ 2,939 - \$ 5,876	34,512	\$278,762,117	\$20,424,716	\$171,311,337	38,803	137	\$806,175
\$ 5,877 - \$13,221	197,368	\$2,778,311,178	\$219,395,074	\$1,923,224,991	244,097	19,332	\$38,227,603
\$ 13,222 - \$22,035	295,848	\$6,904,271,497	\$514,796,824	\$5,243,749,469	385,517	105,858	\$166,769,036
\$ 22,036 - \$29,380	247,285	\$8,074,066,230	\$644,206,600	\$6,345,566,203	314,348	115,511	\$255,704,490
\$ 29,381 - \$44,070	365,418	\$16,670,911,130	\$1,556,649,660	\$13,153,201,210	448,546	212,325	\$616,843,763
\$ 44,071 - \$66,105	217,769	\$14,795,247,210	\$1,663,880,569	\$11,505,285,603	271,470	167,721	\$605,684,127
\$ 66,106 and Over	163,142	\$57,476,647,906	\$8,837,524,614	\$42,634,708,268	230,340	147,637	\$1,527,120,438
Total	1,522,559	\$106,998,855,842	\$13,490,080,787	\$80,978,186,874	1,935,002	768,687	\$3,211,788,243

TABLE 16-A
TOTAL NO-PAY RETURNS BY TAXABLE INCOME
AGI AND TAX VALUES UNRESTRICTED

2012 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	110,687	\$-2,493,342,681	\$584,014,965	\$0	224,401	23,174	\$-3,177,544
\$ 1 - \$ 1,469	52,262	\$177,611,725	\$11,070,708	\$40,179,671	74,437	7,297	\$-630,751
\$ 1,470 - \$ 2,938	59,519	\$300,444,170	\$15,987,336	\$131,793,174	84,181	8,920	\$-974,073
\$ 2,939 - \$ 5,876	88,426	\$670,210,767	\$31,018,550	\$369,087,736	137,767	23,560	\$-3,095,059
\$ 5,877 - \$13,221	91,784	\$1,167,958,810	\$23,001,140	\$812,729,310	177,574	69,108	\$-8,527,304
\$ 13,222 - \$22,035	29,082	\$621,023,103	\$14,456,438	\$482,725,441	56,880	22,557	\$-1,650,551
\$ 22,036 - \$29,380	8,791	\$295,873,963	\$21,540,946	\$223,353,542	12,925	3,553	\$-360,098
\$ 29,381 - \$44,070	11,100	\$534,712,309	\$52,617,484	\$401,213,393	13,874	4,634	\$-474,705
\$ 44,071 - \$66,105	7,780	\$562,271,347	\$64,264,830	\$415,737,992	10,481	4,380	\$-100,908
\$ 66,106 and Over	14,587	\$28,698,771,598	\$2,800,845,872	\$21,975,063,467	24,816	11,614	\$-14,387,967
Total	474,018	\$30,535,535,111	\$3,618,818,269	\$24,851,883,726	817,336	178,797	\$-33,378,960

TABLE 1-B
RESIDENT PAY AND NO-PAY RETURNS
AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	47,453	\$-1,265,467,353	\$1,553,222	103,190	8,187	\$-728,114
\$ 1 - \$ 2,999	77,251	\$123,417,416	\$39,904,008	111,319	7,841	\$-403,174
\$ 3,000 - \$ 4,999	64,095	\$257,105,986	\$133,203,267	89,367	8,606	\$-678,620
\$ 5,000 - \$ 9,999	162,041	\$1,211,461,248	\$817,916,664	230,693	32,517	\$43,553
\$ 10,000 - \$ 19,999	301,497	\$4,508,675,120	\$3,401,564,383	439,009	107,942	\$56,561,504
\$ 20,000 - \$ 29,999	286,262	\$7,140,469,451	\$5,597,412,374	391,538	126,319	\$189,263,362
\$ 30,000 - \$ 39,999	252,557	\$8,795,771,157	\$6,966,940,487	325,432	127,596	\$298,487,169
\$ 40,000 - \$ 49,999	190,632	\$8,521,719,660	\$6,714,333,180	237,679	108,581	\$321,309,567
\$ 50,000 - \$ 59,999	129,898	\$7,094,827,481	\$5,533,927,766	160,964	83,494	\$282,755,942
\$ 60,000 - \$ 74,999	112,204	\$7,480,046,367	\$5,768,359,265	140,949	81,828	\$314,323,905
\$ 75,000 - \$ 99,999	82,971	\$7,097,548,097	\$5,392,056,833	107,485	66,952	\$316,068,245
\$ 100,000 - \$ 124,999	34,973	\$3,878,448,405	\$2,907,351,026	46,937	30,798	\$184,055,129
\$ 125,000 - \$ 149,999	17,791	\$2,424,602,272	\$1,806,268,857	24,504	15,890	\$119,898,126
\$ 150,000 - \$ 199,999	17,525	\$3,004,270,285	\$2,218,873,280	24,703	15,748	\$153,310,583
\$ 200,000 - \$ 249,999	8,668	\$1,928,258,904	\$1,408,718,421	12,403	7,663	\$101,533,659
\$ 250,000 - \$ 499,999	13,349	\$4,542,096,290	\$3,256,360,709	19,333	12,497	\$241,775,059
\$ 500,000 - \$ 999,999	4,391	\$2,968,921,434	\$2,095,865,577	6,504	4,389	\$150,471,586
\$1,000,000 and Over	2,062	\$5,474,401,121	\$3,943,100,633	3,184	1,717	\$237,031,973
Total	1,805,620	\$75,186,573,341	\$58,003,709,952	2,475,193	848,565	\$2,965,079,454

**TABLE 2-B
RESIDENT PAY RETURNS
AGI AND TAX VALUES UNRESTRICTED**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	345	\$-41,973,044	\$852,956	501	61	\$217,762
\$ 1 - \$ 2,999	775	\$1,211,566	\$2,768,093	1,054	51	\$67,568
\$ 3,000 - \$ 4,999	2,307	\$10,044,215	\$10,501,278	2,467	69	\$73,743
\$ 5,000 - \$ 9,999	61,350	\$492,841,401	\$381,670,373	66,093	2,005	\$3,914,118
\$ 10,000 - \$ 19,999	218,038	\$3,326,361,452	\$2,624,049,385	257,075	34,010	\$65,559,476
\$ 20,000 - \$ 29,999	270,821	\$6,773,920,743	\$5,390,664,465	355,427	115,207	\$190,113,699
\$ 30,000 - \$ 39,999	248,039	\$8,640,369,559	\$6,897,330,188	316,889	125,578	\$298,725,878
\$ 40,000 - \$ 49,999	187,959	\$8,402,376,615	\$6,654,606,999	233,175	107,551	\$321,563,048
\$ 50,000 - \$ 59,999	128,166	\$7,000,173,548	\$5,482,865,753	158,202	82,821	\$282,866,240
\$ 60,000 - \$ 74,999	110,736	\$7,382,186,678	\$5,711,340,357	138,573	81,137	\$314,398,636
\$ 75,000 - \$ 99,999	81,807	\$6,998,239,421	\$5,332,268,840	105,562	66,282	\$316,174,878
\$ 100,000 - \$ 124,999	34,372	\$3,811,699,743	\$2,866,768,777	45,913	30,431	\$184,278,548
\$ 125,000 - \$ 149,999	17,494	\$2,384,242,313	\$1,780,257,413	23,978	15,677	\$119,924,589
\$ 150,000 - \$ 199,999	17,149	\$2,940,049,962	\$2,179,940,071	23,987	15,511	\$153,964,979
\$ 200,000 - \$ 249,999	8,483	\$1,886,799,657	\$1,384,168,197	12,063	7,551	\$101,565,213
\$ 250,000 - \$ 499,999	13,028	\$4,430,675,741	\$3,186,484,148	18,734	12,279	\$242,231,921
\$ 500,000 - \$ 999,999	4,270	\$2,884,916,094	\$2,050,107,053	6,278	4,280	\$156,914,694
\$1,000,000 and Over	1,958	\$5,108,749,799	\$3,695,704,316	2,979	1,630	\$240,598,802
Total	1,407,097	\$72,432,885,463	\$55,632,348,662	1,768,950	702,131	\$2,993,153,792

TABLE 3-B
RESIDENT NO-PAY RETURNS
AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	47,108	\$-1,223,494,309	\$700,266	102,689	8,126	\$-945,876
\$ 1 - \$ 2,999	76,476	\$122,205,850	\$37,135,915	110,265	7,790	\$-470,742
\$ 3,000 - \$ 4,999	61,788	\$247,061,771	\$122,701,989	86,900	8,537	\$-752,363
\$ 5,000 - \$ 9,999	100,691	\$718,619,847	\$436,246,291	164,600	30,512	\$-3,870,565
\$ 10,000 - \$ 19,999	83,459	\$1,182,313,668	\$777,514,998	181,934	73,932	\$-8,997,972
\$ 20,000 - \$ 29,999	15,441	\$366,548,708	\$206,747,909	36,111	11,112	\$-850,337
\$ 30,000 - \$ 39,999	4,518	\$155,401,598	\$69,610,299	8,543	2,018	\$-238,709
\$ 40,000 - \$ 49,999	2,673	\$119,343,045	\$59,726,181	4,504	1,030	\$-253,481
\$ 50,000 - \$ 59,999	1,732	\$94,653,933	\$51,062,013	2,762	673	\$-110,298
\$ 60,000 - \$ 74,999	1,468	\$97,859,689	\$57,018,908	2,376	691	\$-74,731
\$ 75,000 - \$ 99,999	1,164	\$99,308,676	\$59,787,993	1,923	670	\$-106,633
\$ 100,000 - \$ 124,999	601	\$66,748,662	\$40,582,249	1,024	367	\$-223,419
\$ 125,000 - \$ 149,999	297	\$40,359,959	\$26,011,444	526	213	\$-26,463
\$ 150,000 - \$ 199,999	376	\$64,220,323	\$38,933,209	716	237	\$-654,396
\$ 200,000 - \$ 249,999	185	\$41,459,247	\$24,550,224	340	112	\$-31,554
\$ 250,000 - \$ 499,999	321	\$111,420,549	\$69,876,561	599	218	\$-456,862
\$ 500,000 - \$ 999,999	121	\$84,005,340	\$45,758,524	226	109	\$-6,443,108
\$1,000,000 and Over	104	\$365,651,322	\$247,396,317	205	87	\$-3,566,829
Total	398,523	\$2,753,687,878	\$2,371,361,290	706,243	146,434	\$-28,074,338

TABLE 4-B
RESIDENT SINGLE PAY RETURNS
AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	59	\$-3,749,219	\$39,938	67	3	\$69,955
\$ 1 - \$ 2,999	66	\$143,866	\$30,641	69	2	\$3,841
\$ 3,000 - \$ 4,999	148	\$612,036	\$343,059	150	2	\$7,606
\$ 5,000 - \$ 9,999	31,634	\$258,746,056	\$189,130,585	31,713	166	\$1,782,256
\$ 10,000 - \$ 19,999	108,492	\$1,643,128,997	\$1,301,711,615	118,985	11,703	\$32,503,875
\$ 20,000 - \$ 29,999	124,252	\$3,091,298,911	\$2,465,025,428	165,732	54,180	\$84,167,581
\$ 30,000 - \$ 39,999	94,902	\$3,292,128,445	\$2,619,148,403	125,410	39,263	\$112,399,760
\$ 40,000 - \$ 49,999	60,739	\$2,707,460,831	\$2,121,881,346	79,158	22,001	\$102,114,432
\$ 50,000 - \$ 59,999	36,138	\$1,969,930,498	\$1,517,520,222	47,418	12,731	\$77,929,658
\$ 60,000 - \$ 74,999	27,715	\$1,843,003,326	\$1,392,758,868	36,912	9,698	\$76,051,986
\$ 75,000 - \$ 99,999	17,442	\$1,484,416,639	\$1,100,541,571	23,782	5,634	\$64,590,344
\$ 100,000 - \$ 124,999	6,231	\$689,570,621	\$506,742,295	8,770	1,919	\$32,397,500
\$ 125,000 - \$ 149,999	2,865	\$390,431,997	\$287,249,687	4,132	805	\$19,318,819
\$ 150,000 - \$ 199,999	2,663	\$454,783,228	\$335,350,075	3,921	740	\$23,672,235
\$ 200,000 - \$ 249,999	1,219	\$270,996,607	\$201,231,330	1,804	343	\$14,816,751
\$ 250,000 - \$ 499,999	1,827	\$615,383,705	\$452,137,283	2,703	467	\$34,541,216
\$ 500,000 - \$ 999,999	549	\$373,038,472	\$277,995,776	817	169	\$20,690,269
\$1,000,000 and Over	279	\$637,883,678	\$468,578,334	414	69	\$33,129,962
Total	517,220	\$19,719,208,694	\$15,237,416,456	651,957	159,895	\$730,188,046

TABLE 5-B
RESIDENT SINGLE NO-PAY RETURNS
AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	19,389	\$-329,361,403	\$58,094	29,987	1,278	\$-179,097
\$ 1 - \$ 2,999	44,573	\$75,940,547	\$11,602,119	55,220	4,615	\$-264,483
\$ 3,000 - \$ 4,999	41,246	\$165,338,228	\$81,148,992	50,398	5,848	\$-515,192
\$ 5,000 - \$ 9,999	68,935	\$489,377,463	\$318,662,243	95,435	21,503	\$-2,965,957
\$ 10,000 - \$ 19,999	51,109	\$724,348,707	\$506,295,204	98,263	53,306	\$-6,962,260
\$ 20,000 - \$ 29,999	6,143	\$143,455,468	\$74,750,858	11,469	5,187	\$-387,925
\$ 30,000 - \$ 39,999	1,801	\$61,960,489	\$21,999,018	2,979	491	\$-141,038
\$ 40,000 - \$ 49,999	1,053	\$46,862,145	\$18,434,598	1,667	166	\$-70,728
\$ 50,000 - \$ 59,999	641	\$34,948,959	\$14,541,080	970	73	\$-40,631
\$ 60,000 - \$ 74,999	450	\$29,933,402	\$15,055,472	644	62	\$-17,538
\$ 75,000 - \$ 99,999	313	\$26,622,770	\$14,169,806	468	69	\$-5,289
\$ 100,000 - \$ 124,999	112	\$12,426,976	\$6,810,515	162	22	\$-2,544
\$ 125,000 - \$ 149,999	49	\$6,652,138	\$3,924,916	74	13	\$-2,669
\$ 150,000 - \$ 199,999	61	\$10,372,703	\$5,482,909	93	15	\$-572
\$ 200,000 - \$ 249,999	32	\$7,150,792	\$4,166,400	42	8	\$-2,321
\$ 250,000 - \$ 499,999	32	\$10,717,056	\$5,510,487	48	3	\$-4,179
\$ 500,000 - \$ 999,999	23	\$16,853,680	\$6,878,387	35	4	\$-5,595
\$1,000,000 and Over	19	\$41,475,384	\$36,882,939	27	3	\$-485,255
Total	235,981	\$1,575,075,504	\$1,146,374,037	347,981	92,666	\$-12,053,273

TABLE 6-B
RESIDENT MARRIED JOINT PAY RETURNS
AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	35	\$-35,145,380	\$94,812	86	31	\$88,333
\$ 1 - \$ 9,999	16	\$111,513	\$132,703	40	9	\$4,642
\$ 10,000 - \$ 19,999	5,564	\$97,213,773	\$63,847,315	14,155	1,942	\$931,623
\$ 20,000 - \$ 29,999	17,515	\$441,999,058	\$322,574,652	43,031	17,632	\$8,185,483
\$ 30,000 - \$ 39,999	18,384	\$641,169,705	\$485,682,087	44,646	20,230	\$17,547,001
\$ 40,000 - \$ 49,999	13,975	\$624,772,837	\$479,548,645	32,813	16,117	\$21,204,153
\$ 50,000 - \$ 59,999	10,154	\$555,438,462	\$425,671,292	23,388	11,867	\$20,729,928
\$ 60,000 - \$ 74,999	10,536	\$705,204,856	\$539,091,188	24,030	12,773	\$28,246,289
\$ 75,000 - \$ 99,999	10,053	\$865,373,445	\$656,563,255	22,698	12,528	\$37,059,126
\$ 100,000 - \$ 124,999	5,146	\$571,951,964	\$426,434,485	11,621	6,814	\$25,799,781
\$ 125,000 - \$ 149,999	2,834	\$386,529,867	\$284,682,240	6,489	3,701	\$17,924,805
\$ 150,000 - \$ 199,999	2,953	\$506,838,397	\$371,852,755	6,792	3,995	\$24,502,421
\$ 200,000 - \$ 249,999	1,610	\$358,089,857	\$257,431,257	3,658	2,126	\$17,757,450
\$ 250,000 - \$ 499,999	2,599	\$889,855,594	\$625,960,207	5,924	3,823	\$45,986,930
\$ 500,000 - \$ 999,999	944	\$634,048,898	\$437,698,341	2,125	1,479	\$32,533,464
\$1,000,000 and Over	430	\$1,207,477,023	\$875,639,482	1,021	524	\$49,095,632
Total	102,748	\$8,450,929,869	\$6,252,904,716	242,517	115,591	\$347,597,061

TABLE 7-B
RESIDENT MARRIED JOINT NO-PAY RETURNS
AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	16,532	\$-825,439,496	\$124,198	55,373	5,474	\$-697,416
\$ 1 - \$ 2,999	6,515	\$9,780,460	\$33,739	22,155	1,597	\$-114,246
\$ 3,000 - \$ 4,999	4,609	\$18,462,168	\$285,313	15,460	1,293	\$-102,950
\$ 5,000 - \$ 9,999	12,531	\$94,382,257	\$34,774,857	40,742	4,412	\$-482,742
\$ 10,000 - \$ 19,999	22,322	\$320,936,562	\$186,854,956	68,811	15,336	\$-1,658,529
\$ 20,000 - \$ 29,999	6,508	\$155,253,389	\$88,062,418	20,983	4,641	\$-304,327
\$ 30,000 - \$ 39,999	1,281	\$43,504,054	\$14,063,333	3,885	974	\$-63,898
\$ 40,000 - \$ 49,999	555	\$24,775,293	\$6,989,661	1,655	373	\$-64,884
\$ 50,000 - \$ 59,999	320	\$17,571,932	\$6,311,818	954	209	\$-6,446
\$ 60,000 - \$ 74,999	354	\$23,687,996	\$10,072,659	998	267	\$-32,274
\$ 75,000 - \$ 99,999	339	\$29,092,891	\$14,583,892	894	275	\$-74,992
\$ 100,000 - \$ 124,999	218	\$24,284,633	\$12,585,418	550	196	\$-21,927
\$ 125,000 - \$ 149,999	120	\$16,244,128	\$9,625,301	308	98	\$-10,336
\$ 150,000 - \$ 199,999	178	\$30,567,491	\$16,905,441	460	147	\$-282,274
\$ 200,000 - \$ 249,999	89	\$19,893,349	\$10,878,969	221	70	\$-5,034
\$ 250,000 - \$ 499,999	159	\$56,854,333	\$33,502,718	396	149	\$-86,008
\$ 500,000 - \$ 999,999	62	\$43,407,871	\$23,819,946	149	70	\$-69,354
\$1,000,000 and Over	56	\$249,836,446	\$159,283,910	137	61	\$-2,004,781
Total	72,748	\$353,095,757	\$628,758,547	234,131	35,642	\$-6,082,418

TABLE 8-B
RESIDENT MARRIED SEPARATE PAY RETURNS
AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	251	\$-3,078,445	\$718,206	348	27	\$59,474
\$ 1 - \$ 2,999	708	\$1,066,057	\$2,737,452	982	47	\$63,547
\$ 3,000 - \$ 4,999	2,157	\$9,424,989	\$10,158,219	2,310	67	\$65,477
\$ 5,000 - \$ 9,999	29,703	\$233,992,665	\$192,407,085	34,350	1,832	\$2,128,060
\$ 10,000 - \$ 19,999	103,982	\$1,586,018,682	\$1,258,490,455	123,935	20,365	\$32,123,978
\$ 20,000 - \$ 29,999	129,054	\$3,240,622,774	\$2,603,064,385	146,664	43,395	\$97,760,635
\$ 30,000 - \$ 39,999	134,753	\$4,707,071,409	\$3,792,499,698	146,833	66,085	\$168,779,117
\$ 40,000 - \$ 49,999	113,245	\$5,070,142,947	\$4,053,177,008	121,204	69,433	\$198,244,463
\$ 50,000 - \$ 59,999	81,874	\$4,474,804,588	\$3,539,674,239	87,396	58,223	\$184,206,654
\$ 60,000 - \$ 74,999	72,485	\$4,833,978,496	\$3,779,490,301	77,631	58,666	\$210,100,361
\$ 75,000 - \$ 99,999	54,312	\$4,648,449,337	\$3,575,164,014	59,082	48,120	\$214,525,408
\$ 100,000 - \$ 124,999	22,995	\$2,550,177,158	\$1,933,591,997	25,522	21,698	\$126,081,267
\$ 125,000 - \$ 149,999	11,795	\$1,607,280,449	\$1,208,325,486	13,357	11,171	\$82,680,965
\$ 150,000 - \$ 199,999	11,533	\$1,978,428,337	\$1,472,737,241	13,274	10,776	\$105,790,323
\$ 200,000 - \$ 249,999	5,654	\$1,257,713,193	\$925,505,610	6,601	5,082	\$68,991,012
\$ 250,000 - \$ 499,999	8,602	\$2,925,436,442	\$2,108,386,658	10,107	7,989	\$161,703,775
\$ 500,000 - \$ 999,999	2,777	\$1,877,828,724	\$1,334,412,936	3,336	2,632	\$103,690,961
\$1,000,000 and Over	1,249	\$3,263,389,098	\$2,351,486,500	1,544	1,037	\$158,373,208
Total	787,129	\$44,262,746,900	\$34,142,027,490	874,476	426,645	\$1,915,368,685

TABLE 9-B
RESIDENT MARRIED SEPARATE NO-PAY RETURNS
AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	11,187	\$-68,693,410	\$517,974	17,329	1,374	\$-69,363
\$ 1 - \$ 2,999	25,388	\$36,484,843	\$25,500,057	32,890	1,578	\$-92,013
\$ 3,000 - \$ 4,999	15,933	\$63,261,375	\$41,267,684	21,042	1,396	\$-134,221
\$ 5,000 - \$ 9,999	19,225	\$134,860,127	\$82,809,191	28,423	4,597	\$-421,866
\$ 10,000 - \$ 19,999	10,028	\$137,028,399	\$84,364,838	14,860	5,290	\$-377,183
\$ 20,000 - \$ 29,999	2,790	\$67,839,851	\$43,934,633	3,659	1,284	\$-158,085
\$ 30,000 - \$ 39,999	1,436	\$49,937,055	\$33,547,948	1,679	553	\$-33,773
\$ 40,000 - \$ 49,999	1,065	\$47,705,607	\$34,301,922	1,182	491	\$-117,869
\$ 50,000 - \$ 59,999	771	\$42,133,042	\$30,209,115	838	391	\$-63,221
\$ 60,000 - \$ 74,999	664	\$44,238,291	\$31,890,777	734	362	\$-24,919
\$ 75,000 - \$ 99,999	512	\$43,593,015	\$31,034,295	561	326	\$-26,352
\$ 100,000 - \$ 124,999	271	\$30,037,053	\$21,186,316	312	149	\$-198,948
\$ 125,000 - \$ 149,999	128	\$17,463,693	\$12,461,227	144	102	\$-13,458
\$ 150,000 - \$ 199,999	137	\$23,280,129	\$16,544,859	163	75	\$-371,550
\$ 200,000 - \$ 249,999	64	\$14,415,106	\$9,504,855	77	34	\$-24,199
\$ 250,000 - \$ 499,999	130	\$43,849,160	\$30,863,356	155	66	\$-366,675
\$ 500,000 - \$ 999,999	36	\$23,743,789	\$15,060,191	42	35	\$-6,368,159
\$1,000,000 and Over	29	\$74,339,492	\$51,229,468	41	23	\$-1,076,793
Total	89,794	\$825,516,617	\$596,228,706	124,131	18,126	\$-9,938,647

TABLE 10-B
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX VALUES UNRESTRICTED

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
ADAIR	5,031	\$175,337,531	\$143,469,296	7,304	2,132	\$6,241,711
ADAMS	2,536	\$91,867,504	\$76,558,121	3,715	1,102	\$3,611,374
ALLAMAKEE	8,472	\$255,474,448	\$210,372,780	12,265	4,351	\$8,590,650
APPANOOSE	6,942	\$191,694,141	\$154,984,464	10,228	3,279	\$6,859,810
AUDUBON	3,601	\$133,259,915	\$110,414,536	5,326	1,406	\$5,852,145
BENTON	15,710	\$642,917,077	\$500,164,334	21,275	7,051	\$26,671,734
BLACK HAWK	75,006	\$3,004,651,226	\$2,294,501,419	102,210	33,102	\$120,655,492
BOONE	15,828	\$607,604,840	\$472,209,822	21,603	6,848	\$23,905,965
BREMER	14,650	\$631,411,480	\$489,258,680	20,323	6,141	\$26,814,559
BUCHANAN	12,444	\$466,203,989	\$373,235,990	16,989	5,987	\$18,322,037
BUENA VISTA	12,213	\$441,339,047	\$350,312,430	17,097	7,491	\$17,269,650
BUTLER	8,943	\$322,632,498	\$263,392,171	12,809	3,910	\$13,522,141
CALHOUN	5,884	\$219,108,528	\$178,366,342	8,619	2,377	\$9,405,001
CARROLL	13,495	\$550,196,579	\$443,124,514	18,544	6,009	\$23,125,514
CASS	8,223	\$295,130,517	\$231,618,034	12,029	3,571	\$11,582,718
CEDAR	11,319	\$451,092,969	\$352,211,624	15,527	4,848	\$18,509,394
CERRO GORDO	26,526	\$1,045,985,836	\$799,834,172	36,701	10,684	\$41,059,118
CHEROKEE	7,636	\$266,281,054	\$215,331,534	10,813	3,011	\$10,746,624
CHICKASAW	7,667	\$286,379,891	\$228,281,006	10,624	3,489	\$11,557,312
CLARKE	5,434	\$160,366,843	\$128,442,176	7,862	3,022	\$5,656,632
CLAY	10,612	\$417,362,711	\$325,112,691	14,699	4,450	\$16,518,342

(Continued)

TABLE 10-B
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX VALUES UNRESTRICTED

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CLAYTON	10,529	\$351,604,702	\$286,179,509	15,183	4,495	\$12,463,471
CLINTON	28,329	\$1,002,382,567	\$783,487,042	39,950	13,226	\$38,322,839
CRAWFORD	9,765	\$353,620,772	\$282,168,788	14,102	6,260	\$14,225,216
DALLAS	40,839	\$2,515,945,873	\$1,895,303,047	52,560	21,703	\$105,606,238
DAVIS	4,350	\$125,416,829	\$104,823,417	6,563	2,775	\$4,774,432
DECATUR	3,877	\$104,483,037	\$82,141,171	5,761	1,883	\$3,400,732
DELAWARE	10,974	\$382,084,512	\$311,845,434	15,023	5,033	\$15,485,028
DES MOINES	24,427	\$903,124,382	\$696,892,589	34,954	11,205	\$33,988,697
DICKINSON	11,361	\$539,891,339	\$411,073,477	16,389	3,888	\$21,257,060
DUBUQUE	59,804	\$2,441,467,673	\$1,865,027,923	80,640	26,828	\$85,840,911
EMMET	5,840	\$207,919,628	\$167,425,182	8,244	2,607	\$7,861,238
FAYETTE	11,530	\$385,785,561	\$311,038,020	16,682	5,192	\$15,294,014
FLOYD	9,373	\$330,065,742	\$265,042,912	13,226	4,240	\$13,233,009
FRANKLIN	6,136	\$250,304,207	\$196,924,543	8,920	3,409	\$10,679,442
FREMONT	4,136	\$165,614,140	\$129,801,345	5,968	1,816	\$6,032,083
GREENE	5,445	\$217,835,909	\$171,299,205	7,979	2,466	\$8,747,889
GRUNDY	7,544	\$350,478,595	\$273,519,047	10,476	3,100	\$15,729,617
GUTHRIE	6,381	\$244,632,543	\$189,914,437	9,266	2,726	\$9,572,798
HAMILTON	9,108	\$375,187,655	\$293,850,588	13,075	4,218	\$15,066,893
HANCOCK	6,749	\$251,841,296	\$202,802,534	9,471	2,978	\$10,447,486
HARDIN	10,453	\$389,101,616	\$316,879,433	14,965	4,500	\$16,091,737

(Continued)

TABLE 10-B
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX VALUES UNRESTRICTED

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
HARRISON	8,573	\$331,975,744	\$252,830,153	11,959	3,888	\$9,800,988
HENRY	11,350	\$365,183,048	\$286,814,676	16,006	5,297	\$13,666,421
HOWARD	5,991	\$205,407,241	\$166,369,908	8,428	2,785	\$7,185,181
HUMBOLDT	5,913	\$261,487,007	\$205,790,891	8,466	2,700	\$11,519,198
IDA	4,392	\$196,425,004	\$158,622,386	6,288	1,955	\$8,377,840
IOWA	10,721	\$425,247,148	\$330,808,848	14,632	4,775	\$17,016,383
JACKSON	11,843	\$419,664,307	\$335,965,358	16,883	5,167	\$16,085,946
JASPER	21,417	\$786,157,628	\$615,169,273	29,783	9,519	\$31,502,080
JEFFERSON	8,862	\$332,352,263	\$264,100,136	12,506	3,362	\$12,379,164
JOHNSON	77,602	\$3,694,002,490	\$2,786,252,184	98,373	31,199	\$152,398,914
JONES	11,444	\$433,446,407	\$345,955,587	16,112	4,870	\$18,119,341
KEOKUK	5,951	\$194,435,233	\$159,645,247	8,661	2,715	\$7,880,318
KOSSUTH	9,783	\$410,599,888	\$321,610,521	13,974	4,028	\$16,683,144
LEE	19,554	\$666,040,981	\$521,312,641	28,161	8,686	\$24,946,735
LINN	130,143	\$6,110,951,010	\$4,625,024,705	173,464	59,595	\$252,611,323
LOUISA	6,542	\$228,050,164	\$181,264,588	9,095	3,450	\$9,018,446
LUCAS	4,888	\$146,919,796	\$116,884,710	7,063	2,369	\$5,565,183
LYON	7,096	\$294,128,481	\$242,980,211	9,714	3,792	\$11,606,552
MADISON	9,063	\$365,615,962	\$282,759,080	12,457	4,488	\$14,884,163
MAHASKA	12,339	\$444,135,311	\$347,314,788	17,273	5,974	\$17,031,941
MARION	19,239	\$760,068,505	\$586,043,288	26,659	9,384	\$29,888,159

(Continued)

TABLE 10-B
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX VALUES UNRESTRICTED

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
MARSHALL	22,857	\$811,217,806	\$629,732,309	32,694	12,895	\$31,156,620
MILLS	8,149	\$337,748,658	\$257,176,127	11,241	4,003	\$9,713,308
MITCHELL	6,474	\$231,059,436	\$187,709,059	9,213	2,898	\$8,988,039
MONONA	5,150	\$192,640,063	\$152,811,361	7,636	2,217	\$7,809,155
MONROE	4,236	\$133,713,158	\$111,194,585	6,245	2,011	\$5,288,706
MONTGOMERY	6,082	\$206,525,927	\$167,294,764	8,771	2,759	\$8,188,085
MUSCATINE	25,661	\$969,293,512	\$753,764,268	35,223	13,117	\$38,411,850
O'BRIEN	8,915	\$331,438,747	\$271,079,646	12,450	3,913	\$13,726,157
OSCEOLA	3,880	\$134,254,007	\$111,874,819	5,436	1,947	\$5,214,171
PAGE	8,455	\$296,047,270	\$235,449,728	12,230	3,628	\$11,171,088
PALO ALTO	5,520	\$198,082,332	\$161,192,299	7,887	2,401	\$8,101,790
PLYMOUTH	15,367	\$686,921,591	\$542,651,505	21,203	7,520	\$26,724,401
POCAHONTAS	4,377	\$179,556,242	\$144,773,399	6,375	1,841	\$7,676,208
POLK	269,170	\$12,954,885,073	\$9,788,772,993	353,774	134,802	\$532,964,285
POTTAWATTAMIE	52,108	\$1,983,998,580	\$1,485,046,815	72,412	25,993	\$49,056,773
POWESHIEK	10,823	\$435,687,382	\$338,602,870	15,396	4,554	\$17,345,604
RINGGOLD	2,667	\$88,877,647	\$73,455,864	3,987	1,222	\$3,381,621
SAC	6,317	\$243,758,574	\$197,779,076	9,137	2,638	\$10,597,675
SCOTT	100,001	\$4,677,145,573	\$3,491,993,881	136,620	47,488	\$184,251,749
SHELBY	7,589	\$294,550,280	\$241,028,663	10,734	3,259	\$12,012,328
SIOUX	19,652	\$849,194,305	\$687,936,366	26,735	11,586	\$35,577,358

(Continued)

TABLE 10-B
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX VALUES UNRESTRICTED

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
STORY	47,614	\$2,266,151,764	\$1,730,261,922	61,850	18,337	\$90,313,284
TAMA	9,885	\$357,928,355	\$282,780,838	14,187	4,840	\$14,667,268
TAYLOR	3,383	\$104,852,340	\$87,541,799	5,078	1,601	\$4,030,400
UNION	7,115	\$217,568,633	\$174,291,257	10,339	3,208	\$8,097,867
VAN BUREN	3,998	\$120,033,993	\$96,642,008	6,050	2,043	\$4,265,796
WAPELLO	18,994	\$621,887,657	\$489,577,236	27,530	10,072	\$23,680,530
WARREN	27,547	\$1,168,737,320	\$884,391,377	36,874	13,355	\$46,711,165
WASHINGTON	13,119	\$474,408,731	\$373,269,308	18,485	6,518	\$18,085,168
WAYNE	3,220	\$95,891,609	\$78,281,181	4,842	1,624	\$3,537,622
WEBSTER	20,681	\$768,284,951	\$597,087,749	29,146	9,583	\$30,705,388
WINNEBAGO	6,848	\$245,755,453	\$195,545,191	9,607	2,749	\$9,488,731
WINNESHIEK	12,191	\$413,575,002	\$336,792,266	16,876	4,924	\$16,122,717
WOODBURY	57,585	\$2,034,778,378	\$1,583,108,160	79,396	32,463	\$72,090,283
WORTH	4,618	\$169,029,915	\$133,186,754	6,514	1,922	\$6,260,424
WRIGHT	7,544	\$273,712,257	\$217,477,551	11,104	3,827	\$10,899,667
Total	1,805,620	\$75,186,573,341	\$58,003,709,952	2,475,193	848,565	\$2,965,079,454

TABLE 11-B

RESIDENT PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ 0 or Less	11,414	\$-639,036,352	\$15,910,119	\$110,185,577	\$1,144,791	\$-196,868
\$ 1 - \$ 2,999	19,592	\$28,283,343	\$-2,402,944	\$16,439,907	\$25,654,792	\$-5,389
\$ 3,000 - \$ 4,999	12,042	\$48,211,779	\$1,278,853	\$17,549,483	\$35,777,770	\$13,885
\$ 5,000 - \$ 9,999	31,960	\$241,812,007	\$11,378,487	\$73,827,796	\$169,650,480	\$1,413,680
\$ 10,000 - \$ 19,999	91,556	\$1,406,582,728	\$91,790,843	\$389,005,366	\$960,257,685	\$21,589,217
\$ 20,000 - \$ 29,999	125,829	\$3,171,026,187	\$234,085,898	\$685,215,788	\$2,288,893,099	\$79,664,763
\$ 30,000 - \$ 39,999	143,566	\$5,024,799,067	\$413,273,500	\$862,037,117	\$3,772,716,337	\$160,321,733
\$ 40,000 - \$ 49,999	130,426	\$5,846,353,517	\$535,031,070	\$882,821,918	\$4,441,521,567	\$210,127,255
\$ 50,000 - \$ 59,999	99,358	\$5,433,615,677	\$555,275,745	\$760,075,047	\$4,128,802,318	\$208,938,576
\$ 60,000 - \$ 74,999	92,030	\$6,142,055,276	\$688,023,199	\$820,701,707	\$4,639,118,324	\$250,765,044
\$ 75,000 - \$ 99,999	71,923	\$6,158,627,462	\$773,676,221	\$789,391,518	\$4,600,319,184	\$268,081,230
\$ 100,000 - \$ 124,999	31,441	\$3,487,422,301	\$491,860,630	\$421,527,732	\$2,576,711,180	\$162,225,624
\$ 125,000 - \$ 149,999	16,066	\$2,189,345,319	\$332,332,117	\$251,867,781	\$1,605,988,840	\$106,102,386
\$ 150,000 - \$ 199,999	15,893	\$2,724,438,280	\$456,422,039	\$290,920,054	\$1,981,654,783	\$135,973,571
\$ 200,000 - \$ 249,999	7,945	\$1,767,855,924	\$323,203,068	\$175,007,752	\$1,272,743,088	\$91,288,249
\$ 250,000 - \$ 499,999	12,424	\$4,238,553,159	\$884,565,050	\$364,676,905	\$2,995,515,442	\$221,719,041
\$ 500,000 - \$ 999,999	4,218	\$2,855,544,095	\$659,746,031	\$206,302,143	\$1,999,046,102	\$142,638,879
\$1,000,000 and Over	2,004	\$5,360,216,193	\$1,200,007,080	\$347,261,292	\$3,853,936,817	\$230,465,812
Total	919,687	\$55,485,705,962	\$7,665,457,006	\$7,464,814,883	\$41,349,452,599	\$2,291,126,688

TABLE 12-B

RESIDENT PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS AGI AND TAX VALUES UNRESTRICTED

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ 0 or Less	36,039	\$-626,431,001	\$3,345,054	\$97,256,256	\$408,431	\$-531,246
\$ 1 - \$ 2,999	57,659	\$95,134,073	\$-625,252	\$84,076,594	\$14,249,216	\$-397,785
\$ 3,000 - \$ 4,999	52,053	\$208,894,207	\$-156,098	\$112,046,787	\$97,425,497	\$-692,505
\$ 5,000 - \$ 9,999	130,081	\$969,649,241	\$17,191,639	\$304,859,736	\$648,266,184	\$-1,370,127
\$ 10,000 - \$ 19,999	209,941	\$3,102,092,392	\$117,626,983	\$544,803,684	\$2,441,306,698	\$34,972,287
\$ 20,000 - \$ 29,999	160,433	\$3,969,443,264	\$241,393,847	\$420,782,772	\$3,308,519,275	\$109,598,599
\$ 30,000 - \$ 39,999	108,991	\$3,770,972,090	\$296,957,495	\$280,572,734	\$3,194,224,150	\$138,165,436
\$ 40,000 - \$ 49,999	60,206	\$2,675,366,143	\$248,890,773	\$153,902,918	\$2,272,811,613	\$111,182,312
\$ 50,000 - \$ 59,999	30,540	\$1,661,211,804	\$177,498,280	\$79,472,725	\$1,405,125,448	\$73,817,366
\$ 60,000 - \$ 74,999	20,174	\$1,337,991,091	\$155,633,076	\$53,715,617	\$1,129,240,941	\$63,558,861
\$ 75,000 - \$ 99,999	11,048	\$938,920,635	\$117,129,634	\$30,211,889	\$791,737,649	\$47,987,015
\$ 100,000 - \$ 124,999	3,532	\$391,026,104	\$51,032,203	\$9,379,203	\$330,639,846	\$21,829,505
\$ 125,000 - \$ 149,999	1,725	\$235,256,953	\$30,487,067	\$4,540,714	\$200,280,017	\$13,795,740
\$ 150,000 - \$ 199,999	1,632	\$279,832,005	\$38,343,573	\$4,326,699	\$237,218,497	\$17,337,012
\$ 200,000 - \$ 249,999	723	\$160,402,980	\$22,501,077	\$1,926,570	\$135,975,333	\$10,245,410
\$ 250,000 - \$ 499,999	925	\$303,543,131	\$40,302,219	\$2,464,577	\$260,845,267	\$20,056,018
\$ 500,000 - \$ 999,999	173	\$113,377,339	\$16,202,686	\$471,869	\$96,819,475	\$7,832,707
\$1,000,000 and Over	58	\$114,184,928	\$24,858,632	\$162,480	\$89,163,816	\$6,566,161
Total	885,933	\$19,700,867,379	\$1,598,612,888	\$2,184,973,824	\$16,654,257,353	\$673,952,766

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

AGI Class	Number of Taxpayers	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Tuition and Textbook Tax Credit
\$ 0 or Less	47,453	\$30,648	\$18,893	\$309,482	\$16,798
\$ 1 - \$ 2,999	77,251	\$16,838	\$24,354	\$356,497	\$3,448
\$ 3,000 - \$ 4,999	64,095	\$9,937	\$20,513	\$689,835	\$4,108
\$ 5,000 - \$ 9,999	162,041	\$81,851	\$74,534	\$3,854,524	\$41,904
\$ 10,000 - \$ 19,999	301,497	\$658,257	\$224,995	\$13,084,415	\$481,369
\$ 20,000 - \$ 29,999	286,262	\$1,930,546	\$209,405	\$8,734,178	\$1,460,282
\$ 30,000 - \$ 39,999	252,557	\$1,379,076	\$156,498	\$2,644,352	\$2,123,530
\$ 40,000 - \$ 49,999	190,632	\$240,058	\$66,938	\$260,609	\$2,193,685
\$ 50,000 - \$ 59,999	129,898	\$0	\$0	\$282	\$1,896,795
\$ 60,000 - \$ 74,999	112,204	\$0	\$0	\$0	\$2,094,972
\$ 75,000 - \$ 99,999	82,971	\$0	\$0	\$0	\$1,826,236
\$ 100,000 - \$ 124,999	34,973	\$0	\$0	\$0	\$930,674
\$ 125,000 - \$ 149,999	17,791	\$0	\$0	\$0	\$518,616
\$ 150,000 - \$ 199,999	17,525	\$0	\$0	\$0	\$562,615
\$ 200,000 - \$ 249,999	8,668	\$0	\$0	\$0	\$276,458
\$ 250,000 - \$ 499,999	13,349	\$0	\$0	\$0	\$503,738
\$ 500,000 - \$ 999,999	4,391	\$0	\$0	\$0	\$198,687
\$1,000,000 and Over	2,062	\$0	\$0	\$0	\$68,625
Total	1,805,620	\$4,347,211	\$796,130	\$29,934,174	\$15,202,540

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

AGI Class	Number of Taxpayers	Out-of-State Tax Credit	Motor Vehicle Fuel Tax Credit	Other Nonrefundable Tax Credits	Other Refundable Tax Credits
\$ 0 or Less	47,453	\$56	\$287,872	\$26,871	\$300,183
\$ 1 - \$ 2,999	77,251	\$353	\$47,382	\$613	\$27,564
\$ 3,000 - \$ 4,999	64,095	\$687	\$37,312	\$1,677	\$420
\$ 5,000 - \$ 9,999	162,041	\$46,003	\$128,869	\$5,486	\$12,126
\$ 10,000 - \$ 19,999	301,497	\$866,391	\$326,483	\$143,157	\$62,374
\$ 20,000 - \$ 29,999	286,262	\$3,340,463	\$295,577	\$410,005	\$168,413
\$ 30,000 - \$ 39,999	252,557	\$5,990,806	\$256,511	\$690,845	\$169,047
\$ 40,000 - \$ 49,999	190,632	\$7,135,141	\$215,712	\$868,726	\$254,839
\$ 50,000 - \$ 59,999	129,898	\$6,714,535	\$171,731	\$851,096	\$130,090
\$ 60,000 - \$ 74,999	112,204	\$8,171,504	\$182,053	\$1,249,765	\$114,378
\$ 75,000 - \$ 99,999	82,971	\$9,003,420	\$201,633	\$2,019,530	\$169,766
\$ 100,000 - \$ 124,999	34,973	\$5,143,296	\$97,417	\$1,825,841	\$286,858
\$ 125,000 - \$ 149,999	17,791	\$3,647,376	\$62,778	\$1,536,210	\$72,817
\$ 150,000 - \$ 199,999	17,525	\$4,438,333	\$90,247	\$2,876,769	\$804,317
\$ 200,000 - \$ 249,999	8,668	\$2,868,560	\$47,294	\$2,435,149	\$147,603
\$ 250,000 - \$ 499,999	13,349	\$8,087,991	\$100,414	\$9,009,686	\$851,508
\$ 500,000 - \$ 999,999	4,391	\$7,123,395	\$26,118	\$10,267,214	\$7,184,595
\$1,000,000 and Over	2,062	\$16,241,453	\$27,826	\$70,855,558	\$7,248,106
Total	1,805,620	\$88,819,763	\$2,603,229	\$105,074,198	\$18,005,004

TABLE 14-B
RESIDENT PAY AND NO-PAY RETURNS BY TAXABLE INCOME
AGI AND TAX VALUES UNRESTRICTED

2012 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	100,958	\$-861,382,008	\$223,646,810	\$0	207,115	20,186	\$-1,379,184
\$ 1 - \$ 1,469	48,551	\$162,825,127	\$9,253,757	\$37,348,435	69,638	6,773	\$-580,914
\$ 1,470 - \$ 2,938	55,539	\$277,705,571	\$14,009,433	\$122,977,321	79,062	8,276	\$-899,523
\$ 2,939 - \$ 5,876	113,973	\$869,241,396	\$44,790,268	\$501,007,869	164,691	21,937	\$-2,223,092
\$ 5,877 - \$13,221	267,559	\$3,623,513,132	\$217,849,401	\$2,530,800,120	392,399	81,896	\$28,475,974
\$ 13,222 - \$22,035	299,777	\$6,895,266,796	\$478,073,434	\$5,282,687,819	408,184	117,921	\$159,370,269
\$ 22,036 - \$29,380	236,331	\$7,671,589,980	\$602,215,761	\$6,062,365,969	301,252	109,134	\$247,113,697
\$ 29,381 - \$44,070	345,927	\$15,690,200,710	\$1,449,333,959	\$12,448,398,333	421,944	200,048	\$596,738,854
\$ 44,071 - \$66,105	202,329	\$13,636,093,613	\$1,520,440,346	\$10,679,284,846	249,149	157,266	\$584,076,991
\$ 66,106 and Over	134,676	\$27,221,519,024	\$4,704,456,725	\$20,338,839,240	181,759	125,128	\$1,354,386,382
Total	1,805,620	\$75,186,573,341	\$9,264,069,894	\$58,003,709,952	2,475,193	848,565	\$2,965,079,454

TABLE 15-B
RESIDENT PAY RETURNS BY TAXABLE INCOME
AGI AND TAX VALUES UNRESTRICTED

2012 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	390	\$-33,537,755	\$2,197,285	\$0	695	81	\$354,379
\$ 1 - \$ 1,469	267	\$1,381,122	\$106,081	\$197,470	403	18	\$26,578
\$ 1,470 - \$ 2,938	364	\$2,279,952	\$-21,925	\$811,287	493	16	\$39,631
\$ 2,939 - \$ 5,876	32,633	\$260,177,063	\$18,449,726	\$162,009,257	36,737	121	\$765,608
\$ 5,877 - \$13,221	185,545	\$2,590,972,708	\$202,092,599	\$1,808,274,467	229,751	17,752	\$36,733,790
\$ 13,222 - \$22,035	278,982	\$6,472,821,616	\$477,584,204	\$4,945,387,298	362,736	98,293	\$160,961,103
\$ 22,036 - \$29,380	232,984	\$7,565,412,211	\$597,044,534	\$5,978,467,864	295,079	107,359	\$247,280,579
\$ 29,381 - \$44,070	342,864	\$15,543,485,445	\$1,435,055,025	\$12,337,503,067	418,061	198,680	\$596,984,458
\$ 44,071 - \$66,105	200,416	\$13,500,993,360	\$1,504,328,871	\$10,577,935,356	246,606	156,155	\$584,167,876
\$ 66,106 and Over	132,652	\$26,528,899,741	\$4,604,943,903	\$19,821,762,596	178,389	123,656	\$1,365,839,790
Total	1,407,097	\$72,432,885,463	\$8,841,780,303	\$55,632,348,662	1,768,950	702,131	\$2,993,153,792

TABLE 16-B
RESIDENT NO-PAY RETURNS BY TAXABLE INCOME
AGI AND TAX VALUES UNRESTRICTED

2012 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	100,568	\$-827,844,253	\$221,449,525	\$0	206,420	20,105	\$-1,733,563
\$ 1 - \$ 1,469	48,284	\$161,444,005	\$9,147,676	\$37,150,965	69,235	6,755	\$-607,492
\$ 1,470 - \$ 2,938	55,175	\$275,425,619	\$14,031,358	\$122,166,034	78,569	8,260	\$-939,154
\$ 2,939 - \$ 5,876	81,340	\$609,064,333	\$26,340,542	\$338,998,612	127,954	21,816	\$-2,988,700
\$ 5,877 - \$13,221	82,014	\$1,032,540,424	\$15,756,802	\$722,525,653	162,648	64,144	\$-8,257,816
\$ 13,222 - \$22,035	20,795	\$422,445,180	\$489,230	\$337,300,521	45,448	19,628	\$-1,590,834
\$ 22,036 - \$29,380	3,347	\$106,177,769	\$5,171,227	\$83,898,105	6,173	1,775	\$-166,882
\$ 29,381 - \$44,070	3,063	\$146,715,265	\$14,278,934	\$110,895,266	3,883	1,368	\$-245,604
\$ 44,071 - \$66,105	1,913	\$135,100,253	\$16,111,475	\$101,349,490	2,543	1,111	\$-90,885
\$ 66,106 and Over	2,024	\$692,619,283	\$99,512,822	\$517,076,644	3,370	1,472	\$-11,453,408
Total	398,523	\$2,753,687,878	\$422,289,591	\$2,371,361,290	706,243	146,434	\$-28,074,338

TABLE 1-C
TOTAL PAY AND NO-PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	52,301	\$0	\$2,999,088	111,591	9,844	\$240,509
\$ 1 - \$ 2,999	83,356	\$132,934,841	\$43,224,664	119,082	8,479	\$77,761
\$ 3,000 - \$ 4,999	69,028	\$276,840,414	\$143,407,483	95,475	9,287	\$77,447
\$ 5,000 - \$ 9,999	174,438	\$1,304,154,734	\$879,491,801	246,586	34,979	\$4,059,822
\$ 10,000 - \$ 19,999	324,978	\$4,860,260,682	\$3,661,831,493	470,786	116,298	\$67,918,452
\$ 20,000 - \$ 29,999	309,181	\$7,711,832,422	\$6,032,507,450	422,790	137,106	\$196,595,354
\$ 30,000 - \$ 39,999	272,654	\$9,496,775,130	\$7,500,766,620	352,385	138,248	\$307,998,311
\$ 40,000 - \$ 49,999	207,046	\$9,257,487,745	\$7,266,106,967	259,626	117,382	\$331,694,337
\$ 50,000 - \$ 59,999	142,553	\$7,788,282,034	\$6,044,153,885	178,181	90,662	\$292,116,297
\$ 60,000 - \$ 74,999	125,773	\$8,388,561,678	\$6,425,050,623	160,271	89,807	\$325,871,812
\$ 75,000 - \$ 99,999	96,439	\$8,257,842,015	\$6,216,798,833	127,824	75,429	\$329,550,844
\$ 100,000 - \$ 124,999	42,549	\$4,724,021,314	\$3,507,504,490	59,138	35,814	\$193,897,095
\$ 125,000 - \$ 149,999	22,676	\$3,092,485,999	\$2,274,442,953	32,611	19,325	\$127,286,142
\$ 150,000 - \$ 199,999	23,418	\$4,021,657,617	\$2,929,507,530	34,822	19,934	\$165,494,239
\$ 200,000 - \$ 249,999	12,209	\$2,719,236,733	\$1,960,786,297	18,646	10,281	\$109,588,401
\$ 250,000 - \$ 499,999	21,137	\$7,260,784,056	\$5,124,926,109	33,211	18,855	\$268,558,697
\$ 500,000 - \$ 999,999	8,953	\$6,163,950,376	\$4,326,891,475	14,863	8,329	\$183,355,457
\$1,000,000 and Over	7,888	\$55,334,086,680	\$41,489,672,839	14,450	7,425	\$307,407,266
Total	1,996,577	\$140,791,194,470	\$105,830,070,600	2,752,338	947,484	\$3,211,788,243

TABLE 2-C
TOTAL PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	383	\$0	\$1,818,812	557	74	\$240,509
\$ 1 - \$ 2,999	854	\$1,351,146	\$2,925,070	1,155	64	\$77,761
\$ 3,000 - \$ 4,999	2,396	\$10,421,592	\$10,815,773	2,562	70	\$77,447
\$ 5,000 - \$ 9,999	64,847	\$521,373,131	\$402,973,129	69,797	2,121	\$4,059,822
\$ 10,000 - \$ 19,999	230,733	\$3,518,803,522	\$2,773,647,785	271,575	36,467	\$67,918,452
\$ 20,000 - \$ 29,999	286,052	\$7,154,891,112	\$5,687,633,478	375,750	123,491	\$196,595,354
\$ 30,000 - \$ 39,999	262,221	\$9,135,436,556	\$7,278,602,947	336,152	134,119	\$307,998,311
\$ 40,000 - \$ 49,999	199,830	\$8,934,456,806	\$7,055,969,161	249,215	114,614	\$331,694,337
\$ 50,000 - \$ 59,999	137,466	\$7,509,775,287	\$5,856,679,166	171,049	88,458	\$292,116,297
\$ 60,000 - \$ 74,999	120,892	\$8,062,411,384	\$6,202,800,375	153,125	87,368	\$325,871,812
\$ 75,000 - \$ 99,999	91,780	\$7,857,080,905	\$5,938,810,616	120,778	72,685	\$329,550,844
\$ 100,000 - \$ 124,999	39,981	\$4,437,637,194	\$3,308,911,843	55,056	34,140	\$193,897,095
\$ 125,000 - \$ 149,999	21,057	\$2,871,059,880	\$2,120,584,596	29,945	18,173	\$127,286,142
\$ 150,000 - \$ 199,999	21,391	\$3,672,117,849	\$2,691,856,643	31,316	18,456	\$165,494,239
\$ 200,000 - \$ 249,999	10,972	\$2,442,598,170	\$1,770,951,801	16,494	9,340	\$109,588,401
\$ 250,000 - \$ 499,999	18,503	\$6,342,210,903	\$4,503,218,429	28,428	16,616	\$268,558,697
\$ 500,000 - \$ 999,999	7,468	\$5,119,291,536	\$3,604,579,781	12,032	7,055	\$183,355,457
\$1,000,000 and Over	5,733	\$29,452,075,477	\$21,765,407,469	10,016	5,376	\$307,407,266
Total	1,522,559	\$107,042,992,450	\$80,978,186,874	1,935,002	768,687	\$3,211,788,243

TABLE 3-C
TOTAL NO-PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	51,918	\$0	\$1,180,276	111,034	9,770	\$0
\$ 1 - \$ 2,999	82,502	\$131,583,695	\$40,299,594	117,927	8,415	\$0
\$ 3,000 - \$ 4,999	66,632	\$266,418,822	\$132,591,710	92,913	9,217	\$0
\$ 5,000 - \$ 9,999	109,591	\$782,781,603	\$476,518,672	176,789	32,858	\$0
\$ 10,000 - \$ 19,999	94,245	\$1,341,457,160	\$888,183,708	199,211	79,831	\$0
\$ 20,000 - \$ 29,999	23,129	\$556,941,310	\$344,873,972	47,040	13,615	\$0
\$ 30,000 - \$ 39,999	10,433	\$361,338,574	\$222,163,673	16,233	4,129	\$0
\$ 40,000 - \$ 49,999	7,216	\$323,030,939	\$210,137,806	10,411	2,768	\$0
\$ 50,000 - \$ 59,999	5,087	\$278,506,747	\$187,474,719	7,132	2,204	\$0
\$ 60,000 - \$ 74,999	4,881	\$326,150,294	\$222,250,248	7,146	2,439	\$0
\$ 75,000 - \$ 99,999	4,659	\$400,761,110	\$277,988,217	7,046	2,744	\$0
\$ 100,000 - \$ 124,999	2,568	\$286,384,120	\$198,592,647	4,082	1,674	\$0
\$ 125,000 - \$ 149,999	1,619	\$221,426,119	\$153,858,357	2,666	1,152	\$0
\$ 150,000 - \$ 199,999	2,027	\$349,539,768	\$237,650,887	3,506	1,478	\$0
\$ 200,000 - \$ 249,999	1,237	\$276,638,563	\$189,834,496	2,152	941	\$0
\$ 250,000 - \$ 499,999	2,634	\$918,573,153	\$621,707,680	4,783	2,239	\$0
\$ 500,000 - \$ 999,999	1,485	\$1,044,658,840	\$722,311,694	2,831	1,274	\$0
\$1,000,000 and Over	2,155	\$25,882,011,203	\$19,724,265,370	4,434	2,049	\$0
Total	474,018	\$33,748,202,020	\$24,851,883,726	817,336	178,797	\$0

TABLE 4-C
TOTAL SINGLE PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	72	\$0	\$816,985	81	5	\$74,274
\$ 1 - \$ 2,999	97	\$209,778	\$41,905	102	4	\$4,315
\$ 3,000 - \$ 4,999	182	\$753,556	\$419,840	184	2	\$9,746
\$ 5,000 - \$ 9,999	33,834	\$276,969,502	\$202,314,422	33,924	175	\$1,873,205
\$ 10,000 - \$ 19,999	116,285	\$1,759,738,227	\$1,393,190,758	127,283	12,670	\$33,955,570
\$ 20,000 - \$ 29,999	132,163	\$3,288,110,817	\$2,619,980,746	175,918	57,985	\$87,511,399
\$ 30,000 - \$ 39,999	101,284	\$3,514,350,384	\$2,791,073,648	133,666	42,314	\$116,656,839
\$ 40,000 - \$ 49,999	65,371	\$2,914,763,884	\$2,277,383,362	85,118	23,607	\$106,092,230
\$ 50,000 - \$ 59,999	39,421	\$2,149,627,697	\$1,647,759,376	51,615	13,727	\$81,121,850
\$ 60,000 - \$ 74,999	30,913	\$2,056,789,582	\$1,544,227,839	41,054	10,489	\$79,625,311
\$ 75,000 - \$ 99,999	20,185	\$1,719,671,695	\$1,263,165,801	27,459	6,243	\$68,369,445
\$ 100,000 - \$ 124,999	7,532	\$834,442,936	\$607,584,664	10,618	2,187	\$34,828,934
\$ 125,000 - \$ 149,999	3,670	\$500,348,659	\$364,068,683	5,273	957	\$21,192,101
\$ 150,000 - \$ 199,999	3,535	\$605,492,079	\$441,500,691	5,189	942	\$26,428,747
\$ 200,000 - \$ 249,999	1,725	\$383,978,634	\$280,174,792	2,543	443	\$16,768,397
\$ 250,000 - \$ 499,999	2,775	\$942,715,752	\$682,183,087	4,088	668	\$40,467,788
\$ 500,000 - \$ 999,999	1,032	\$708,914,023	\$522,287,082	1,538	264	\$26,846,860
\$1,000,000 and Over	823	\$3,237,043,863	\$2,386,228,952	1,203	212	\$44,765,137
Total	560,899	\$24,893,921,068	\$19,024,402,633	706,856	172,894	\$786,592,148

TABLE 5-C
TOTAL SINGLE NO-PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	21,064	\$0	\$66,513	32,093	1,462	\$0
\$ 1 - \$ 2,999	47,665	\$81,280,248	\$12,408,977	58,680	4,805	\$0
\$ 3,000 - \$ 4,999	44,298	\$177,604,711	\$87,067,567	53,807	6,171	\$0
\$ 5,000 - \$ 9,999	74,254	\$527,058,328	\$342,736,094	101,873	22,820	\$0
\$ 10,000 - \$ 19,999	55,141	\$782,857,320	\$546,338,576	104,846	56,699	\$0
\$ 20,000 - \$ 29,999	7,696	\$181,446,266	\$101,188,295	13,634	5,822	\$0
\$ 30,000 - \$ 39,999	2,781	\$95,952,992	\$46,607,429	4,293	805	\$0
\$ 40,000 - \$ 49,999	1,745	\$77,830,573	\$41,059,538	2,589	351	\$0
\$ 50,000 - \$ 59,999	1,118	\$61,084,530	\$33,501,064	1,583	182	\$0
\$ 60,000 - \$ 74,999	895	\$59,518,838	\$35,533,507	1,232	169	\$0
\$ 75,000 - \$ 99,999	750	\$64,205,229	\$40,761,249	1,058	161	\$0
\$ 100,000 - \$ 124,999	344	\$38,331,962	\$23,733,290	479	73	\$0
\$ 125,000 - \$ 149,999	175	\$23,966,409	\$15,659,533	245	35	\$0
\$ 150,000 - \$ 199,999	238	\$40,824,669	\$25,423,750	342	72	\$0
\$ 200,000 - \$ 249,999	143	\$31,875,464	\$20,718,596	200	39	\$0
\$ 250,000 - \$ 499,999	277	\$96,526,616	\$62,330,940	385	60	\$0
\$ 500,000 - \$ 999,999	174	\$123,811,461	\$82,942,564	234	42	\$0
\$1,000,000 and Over	287	\$2,897,154,256	\$2,149,985,399	426	88	\$0
Total	259,045	\$5,361,329,872	\$3,668,062,881	377,999	99,856	\$0

TABLE 6-C
TOTAL MARRIED JOINT PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	39	\$0	\$94,812	95	36	\$93,940
\$ 1 - \$ 9,999	17	\$113,869	\$132,703	42	10	\$4,878
\$ 10,000 - \$ 19,999	5,893	\$102,995,022	\$67,775,673	14,903	2,106	\$972,080
\$ 20,000 - \$ 29,999	18,897	\$476,909,176	\$348,560,828	46,191	19,538	\$8,580,489
\$ 30,000 - \$ 39,999	20,093	\$700,817,233	\$529,987,917	48,736	22,489	\$18,445,787
\$ 40,000 - \$ 49,999	15,513	\$693,859,379	\$530,111,521	36,493	17,992	\$22,303,092
\$ 50,000 - \$ 59,999	11,615	\$635,658,332	\$482,902,529	26,896	13,516	\$21,984,722
\$ 60,000 - \$ 74,999	12,526	\$839,305,058	\$633,669,367	28,767	14,802	\$30,073,525
\$ 75,000 - \$ 99,999	12,634	\$1,089,215,010	\$812,051,232	28,787	15,059	\$39,928,948
\$ 100,000 - \$ 124,999	6,922	\$770,217,603	\$564,157,598	15,872	8,535	\$28,374,576
\$ 125,000 - \$ 149,999	4,017	\$548,074,531	\$395,711,646	9,372	4,859	\$19,938,161
\$ 150,000 - \$ 199,999	4,476	\$769,501,911	\$550,439,200	10,597	5,339	\$27,628,760
\$ 200,000 - \$ 249,999	2,618	\$583,369,328	\$410,597,290	6,141	3,121	\$20,291,409
\$ 250,000 - \$ 499,999	4,890	\$1,697,001,551	\$1,170,570,203	11,476	6,189	\$55,453,625
\$ 500,000 - \$ 999,999	2,336	\$1,604,395,605	\$1,098,141,680	5,538	3,009	\$42,701,402
\$1,000,000 And Over	2,222	\$13,671,031,421	\$9,900,237,462	5,449	2,703	\$82,713,832
Total	124,708	\$24,182,465,029	\$17,495,141,661	295,355	139,303	\$419,489,226

TABLE 7-C
TOTAL MARRIED JOINT NO-PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	18,094	\$0	\$422,618	59,578	6,645	\$0
\$ 1 - \$ 2,999	6,898	\$10,323,955	\$46,272	23,262	1,788	\$0
\$ 3,000 - \$ 4,999	4,859	\$19,450,972	\$304,897	16,208	1,417	\$0
\$ 5,000 - \$ 9,999	13,322	\$100,364,660	\$36,755,229	43,031	4,883	\$0
\$ 10,000 - \$ 19,999	23,975	\$345,108,000	\$199,870,041	73,453	16,759	\$0
\$ 20,000 - \$ 29,999	7,475	\$178,843,612	\$100,297,374	23,874	5,307	\$0
\$ 30,000 - \$ 39,999	1,850	\$63,332,334	\$24,474,442	5,394	1,494	\$0
\$ 40,000 - \$ 49,999	1,055	\$47,254,430	\$19,402,855	2,929	787	\$0
\$ 50,000 - \$ 59,999	740	\$40,740,428	\$21,446,580	1,985	633	\$0
\$ 60,000 - \$ 74,999	998	\$67,078,443	\$38,094,113	2,572	832	\$0
\$ 75,000 - \$ 99,999	1,237	\$107,042,942	\$67,159,132	2,975	1,236	\$0
\$ 100,000 - \$ 124,999	858	\$95,800,204	\$61,964,407	2,035	886	\$0
\$ 125,000 - \$ 149,999	603	\$82,661,848	\$53,763,236	1,443	603	\$0
\$ 150,000 - \$ 199,999	869	\$150,275,291	\$96,244,700	2,087	869	\$0
\$ 200,000 - \$ 249,999	555	\$124,283,761	\$79,363,572	1,321	577	\$0
\$ 250,000 - \$ 499,999	1,314	\$466,125,082	\$299,965,839	3,132	1,454	\$0
\$ 500,000 - \$ 999,999	829	\$585,958,950	\$392,394,838	1,996	915	\$0
\$1,000,000 and Over	1,343	\$17,380,552,551	\$13,251,042,143	3,331	1,522	\$0
Total	86,874	\$19,865,197,463	\$14,743,012,288	270,606	48,607	\$0

TABLE 8-C
TOTAL MARRIED SEPARATE PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	272	\$0	\$907,015	381	33	\$72,295
\$ 1 - \$ 2,999	755	\$1,137,369	\$2,883,165	1,048	57	\$73,030
\$ 3,000 - \$ 4,999	2,212	\$9,660,846	\$10,395,933	2,371	68	\$67,041
\$ 5,000 - \$ 9,999	31,000	\$244,300,949	\$200,526,004	35,843	1,939	\$2,182,815
\$ 10,000 - \$ 19,999	108,555	\$1,656,070,273	\$1,312,681,354	129,389	21,691	\$32,990,802
\$ 20,000 - \$ 29,999	134,992	\$3,389,871,119	\$2,719,091,904	153,641	45,968	\$100,503,466
\$ 30,000 - \$ 39,999	140,844	\$4,920,268,939	\$3,957,541,382	153,750	69,316	\$172,895,685
\$ 40,000 - \$ 49,999	118,946	\$5,325,833,543	\$4,248,474,278	127,604	73,015	\$203,299,015
\$ 50,000 - \$ 59,999	86,430	\$4,724,489,258	\$3,726,017,261	92,538	61,215	\$189,009,725
\$ 60,000 - \$ 74,999	77,453	\$5,166,316,744	\$4,024,903,169	83,304	62,077	\$216,172,976
\$ 75,000 - \$ 99,999	58,961	\$5,048,194,200	\$3,863,593,583	64,532	51,383	\$221,252,451
\$ 100,000 - \$ 124,999	25,527	\$2,832,976,655	\$2,137,169,581	28,566	23,418	\$130,693,585
\$ 125,000 - \$ 149,999	13,370	\$1,822,636,690	\$1,360,804,267	15,300	12,357	\$86,155,880
\$ 150,000 - \$ 199,999	13,380	\$2,297,123,859	\$1,699,916,752	15,530	12,175	\$111,436,732
\$ 200,000 - \$ 249,999	6,629	\$1,475,250,208	\$1,080,179,719	7,810	5,776	\$72,528,595
\$ 250,000 - \$ 499,999	10,838	\$3,702,493,600	\$2,650,465,139	12,864	9,759	\$172,637,284
\$ 500,000 - \$ 999,999	4,100	\$2,805,981,908	\$1,984,151,019	4,956	3,782	\$113,807,195
\$1,000,000 and Over	2,688	\$12,544,000,193	\$9,478,941,055	3,364	2,461	\$179,928,297
Total	836,952	\$57,966,606,353	\$44,458,642,580	932,791	456,490	\$2,005,706,869

TABLE 9-C
TOTAL MARRIED SEPARATE NO-PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	12,760	\$0	\$691,145	19,363	1,663	\$0
\$ 1 - \$ 2,999	27,939	\$39,979,492	\$27,844,345	35,985	1,822	\$0
\$ 3,000 - \$ 4,999	17,475	\$69,363,139	\$45,219,246	22,898	1,629	\$0
\$ 5,000 - \$ 9,999	22,015	\$155,358,615	\$97,027,349	31,885	5,155	\$0
\$ 10,000 - \$ 19,999	15,129	\$213,491,840	\$141,975,091	20,912	6,373	\$0
\$ 20,000 - \$ 29,999	7,958	\$196,651,432	\$143,388,303	9,532	2,486	\$0
\$ 30,000 - \$ 39,999	5,802	\$202,053,248	\$151,081,802	6,546	1,830	\$0
\$ 40,000 - \$ 49,999	4,416	\$197,945,936	\$149,675,413	4,893	1,630	\$0
\$ 50,000 - \$ 59,999	3,229	\$176,681,789	\$132,527,075	3,564	1,389	\$0
\$ 60,000 - \$ 74,999	2,988	\$199,553,013	\$148,622,628	3,342	1,438	\$0
\$ 75,000 - \$ 99,999	2,672	\$229,512,939	\$170,067,836	3,013	1,347	\$0
\$ 100,000 - \$ 124,999	1,366	\$152,251,954	\$112,894,950	1,568	715	\$0
\$ 125,000 - \$ 149,999	841	\$114,797,862	\$84,435,588	978	514	\$0
\$ 150,000 - \$ 199,999	920	\$158,439,808	\$115,982,437	1,077	537	\$0
\$ 200,000 - \$ 249,999	539	\$120,479,338	\$89,752,328	631	325	\$0
\$ 250,000 - \$ 499,999	1,043	\$355,921,455	\$259,410,901	1,266	725	\$0
\$ 500,000 - \$ 999,999	482	\$334,888,429	\$246,974,292	601	317	\$0
\$1,000,000 and Over	525	\$5,604,304,396	\$4,323,237,828	677	439	\$0
Total	128,099	\$8,521,674,685	\$6,440,808,557	168,731	30,334	\$0

TABLE 10-C
TOTAL PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX RESTRICTED TO POSITIVE VALUES

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
NONRESIDENT	190,957	\$64,339,153,776	\$47,826,360,648	277,145	98,919	\$218,634,451
ADAIR	5,031	\$183,154,572	\$143,469,296	7,304	2,132	\$6,292,585
ADAMS	2,536	\$96,750,036	\$76,558,121	3,715	1,102	\$3,642,644
ALLAMAKEE	8,472	\$270,308,440	\$210,372,780	12,265	4,351	\$8,691,720
APPANOOSE	6,942	\$197,871,726	\$154,984,464	10,228	3,279	\$6,952,753
AUDUBON	3,601	\$137,961,429	\$110,414,536	5,326	1,406	\$5,885,982
BENTON	15,710	\$649,898,780	\$500,164,334	21,275	7,051	\$26,773,684
BLACK HAWK	75,006	\$3,027,759,785	\$2,294,501,419	102,210	33,102	\$121,464,547
BOONE	15,828	\$616,886,560	\$472,209,822	21,603	6,848	\$24,016,868
BREMER	14,650	\$636,984,605	\$489,258,680	20,323	6,141	\$26,888,961
BUCHANAN	12,444	\$477,515,967	\$373,235,990	16,989	5,987	\$18,428,670
BUENA VISTA	12,213	\$448,905,639	\$350,312,430	17,097	7,491	\$17,393,775
BUTLER	8,943	\$334,842,974	\$263,392,171	12,809	3,910	\$13,579,733
CALHOUN	5,884	\$225,609,337	\$178,366,342	8,619	2,377	\$9,453,338
CARROLL	13,495	\$572,606,118	\$443,124,514	18,544	6,009	\$23,232,591
CASS	8,223	\$302,153,168	\$231,618,034	12,029	3,571	\$11,670,629
CEDAR	11,319	\$455,434,399	\$352,211,624	15,527	4,848	\$18,591,015
CERRO GORDO	26,526	\$1,055,794,198	\$799,834,172	36,701	10,684	\$41,396,756
CHEROKEE	7,636	\$271,817,699	\$215,331,534	10,813	3,011	\$10,807,645
CHICKASAW	7,667	\$292,474,996	\$228,281,006	10,624	3,489	\$11,615,067
CLARKE	5,434	\$165,094,275	\$128,442,176	7,862	3,022	\$5,726,031

(Continued)

TABLE 10-C
TOTAL PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX RESTRICTED TO POSITIVE VALUES

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CLAY	10,612	\$422,293,390	\$325,112,691	14,699	4,450	\$16,621,292
CLAYTON	10,529	\$365,157,042	\$286,179,509	15,183	4,495	\$12,596,027
CLINTON	28,329	\$1,017,595,883	\$783,487,042	39,950	13,226	\$38,631,266
CRAWFORD	9,765	\$358,690,845	\$282,168,788	14,102	6,260	\$14,323,526
DALLAS	40,839	\$2,541,212,769	\$1,895,303,047	52,560	21,703	\$107,271,118
DAVIS	4,350	\$134,712,010	\$104,823,417	6,563	2,775	\$4,840,238
DECATUR	3,877	\$107,654,823	\$82,141,171	5,761	1,883	\$3,456,316
DELAWARE	10,974	\$397,309,337	\$311,845,434	15,023	5,033	\$15,589,267
DES MOINES	24,427	\$914,258,382	\$696,892,589	34,954	11,205	\$34,684,564
DICKINSON	11,361	\$551,455,186	\$411,073,477	16,389	3,888	\$21,344,137
DUBUQUE	59,804	\$2,482,502,715	\$1,865,027,923	80,640	26,828	\$93,169,964
EMMET	5,840	\$212,418,347	\$167,425,182	8,244	2,607	\$7,971,800
FAYETTE	11,530	\$393,588,942	\$311,038,020	16,682	5,192	\$15,396,982
FLOYD	9,373	\$337,046,177	\$265,042,912	13,226	4,240	\$13,315,280
FRANKLIN	6,136	\$255,198,333	\$196,924,543	8,920	3,409	\$10,737,091
FREMONT	4,136	\$167,116,704	\$129,801,345	5,968	1,816	\$6,072,263
GREENE	5,445	\$220,368,479	\$171,299,205	7,979	2,466	\$8,810,102
GRUNDY	7,544	\$353,948,186	\$273,519,047	10,476	3,100	\$15,810,699
GUTHRIE	6,381	\$248,814,539	\$189,914,437	9,266	2,726	\$9,632,144
HAMILTON	9,108	\$380,057,081	\$293,850,588	13,075	4,218	\$15,211,227
HANCOCK	6,749	\$256,233,073	\$202,802,534	9,471	2,978	\$10,498,295

(Continued)

TABLE 10-C
TOTAL PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX RESTRICTED TO POSITIVE VALUES

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
HARDIN	10,453	\$401,412,600	\$316,879,433	14,965	4,500	\$16,187,390
HARRISON	8,573	\$337,430,804	\$252,830,153	11,959	3,888	\$10,041,420
HENRY	11,350	\$372,493,332	\$286,814,676	16,006	5,297	\$13,782,716
HOWARD	5,991	\$213,843,258	\$166,369,908	8,428	2,785	\$7,273,240
HUMBOLDT	5,913	\$264,161,712	\$205,790,891	8,466	2,700	\$11,568,318
IDA	4,392	\$202,953,475	\$158,622,386	6,288	1,955	\$8,419,403
IOWA	10,721	\$431,073,149	\$330,808,848	14,632	4,775	\$17,091,125
JACKSON	11,843	\$432,285,127	\$335,965,358	16,883	5,167	\$16,210,092
JASPER	21,417	\$793,976,794	\$615,169,273	29,783	9,519	\$31,667,689
JEFFERSON	8,862	\$350,966,242	\$264,100,136	12,506	3,362	\$12,471,556
JOHNSON	77,602	\$3,742,550,208	\$2,786,252,184	98,373	31,199	\$153,168,525
JONES	11,444	\$441,478,573	\$345,955,587	16,112	4,870	\$18,212,209
KEOKUK	5,951	\$200,690,214	\$159,645,247	8,661	2,715	\$7,940,617
KOSSUTH	9,783	\$418,050,169	\$321,610,521	13,974	4,028	\$16,777,718
LEE	19,554	\$676,304,867	\$521,312,641	28,161	8,686	\$25,184,749
LINN	130,143	\$6,160,178,899	\$4,625,024,705	173,464	59,595	\$253,686,623
LOUISA	6,542	\$230,968,638	\$181,264,588	9,095	3,450	\$9,085,229
LUCAS	4,888	\$150,274,230	\$116,884,710	7,063	2,369	\$5,627,764
LYON	7,096	\$306,765,423	\$242,980,211	9,714	3,792	\$11,660,154
MADISON	9,063	\$378,997,613	\$282,759,080	12,457	4,488	\$14,946,030
MAHASKA	12,339	\$450,682,728	\$347,314,788	17,273	5,974	\$17,241,798

(Continued)

TABLE 10-C
TOTAL PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX RESTRICTED TO POSITIVE VALUES

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
MARION	19,239	\$770,464,098	\$586,043,288	26,659	9,384	\$30,045,920
MARSHALL	22,857	\$817,338,570	\$629,732,309	32,694	12,895	\$31,391,808
MILLS	8,149	\$347,002,843	\$257,176,127	11,241	4,003	\$9,793,247
MITCHELL	6,474	\$238,637,795	\$187,709,059	9,213	2,898	\$9,034,025
MONONA	5,150	\$196,432,819	\$152,811,361	7,636	2,217	\$7,864,009
MONROE	4,236	\$142,101,319	\$111,194,585	6,245	2,011	\$5,337,506
MONTGOMERY	6,082	\$212,697,530	\$167,294,764	8,771	2,759	\$8,259,004
MUSCATINE	25,661	\$980,841,932	\$753,764,268	35,223	13,117	\$38,688,823
O'BRIEN	8,915	\$349,219,755	\$271,079,646	12,450	3,913	\$13,785,739
OSCEOLA	3,880	\$142,017,637	\$111,874,819	5,436	1,947	\$5,243,232
PAGE	8,455	\$300,409,261	\$235,449,728	12,230	3,628	\$11,258,612
PALO ALTO	5,520	\$207,976,617	\$161,192,299	7,887	2,401	\$8,196,910
PLYMOUTH	15,367	\$708,106,580	\$542,651,505	21,203	7,520	\$26,863,260
POCAHONTAS	4,377	\$181,805,626	\$144,773,399	6,375	1,841	\$7,734,395
POLK	269,170	\$13,149,482,419	\$9,788,772,993	353,774	134,802	\$536,350,745
POTTAWATTAMIE	52,108	\$2,000,535,100	\$1,485,046,815	72,412	25,993	\$49,693,188
POWESHIEK	10,823	\$441,254,052	\$338,602,870	15,396	4,554	\$17,468,317
RINGGOLD	2,667	\$93,191,244	\$73,455,864	3,987	1,222	\$3,423,796
SAC	6,317	\$247,435,455	\$197,779,076	9,137	2,638	\$10,650,520
SCOTT	100,001	\$4,729,102,746	\$3,491,993,881	136,620	47,488	\$185,486,663
SHELBY	7,589	\$310,376,060	\$241,028,663	10,734	3,259	\$12,179,951

(Continued)

TABLE 10-C
TOTAL PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX RESTRICTED TO POSITIVE VALUES

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
SIOUX	19,652	\$902,978,518	\$687,936,366	26,735	11,586	\$35,685,106
STORY	47,614	\$2,287,348,346	\$1,730,261,922	61,850	18,337	\$90,755,712
TAMA	9,885	\$360,978,376	\$282,780,838	14,187	4,840	\$14,766,024
TAYLOR	3,383	\$110,198,983	\$87,541,799	5,078	1,601	\$4,068,465
UNION	7,115	\$224,571,887	\$174,291,257	10,339	3,208	\$8,179,786
VAN BUREN	3,998	\$124,274,450	\$96,642,008	6,050	2,043	\$4,318,079
WAPELLO	18,994	\$633,967,730	\$489,577,236	27,530	10,072	\$23,935,675
WARREN	27,547	\$1,180,605,741	\$884,391,377	36,874	13,355	\$46,997,854
WASHINGTON	13,119	\$484,473,887	\$373,269,308	18,485	6,518	\$18,516,366
WAYNE	3,220	\$98,845,852	\$78,281,181	4,842	1,624	\$3,578,857
WEBSTER	20,681	\$776,865,477	\$597,087,749	29,146	9,583	\$30,945,569
WINNEBAGO	6,848	\$249,481,900	\$195,545,191	9,607	2,749	\$9,552,265
WINNESHIEK	12,191	\$438,608,881	\$336,792,266	16,876	4,924	\$16,214,036
WOODBURY	57,585	\$2,068,579,691	\$1,583,108,160	79,396	32,463	\$72,881,254
WORTH	4,618	\$170,028,678	\$133,186,754	6,514	1,922	\$6,300,935
WRIGHT	7,544	\$278,807,838	\$217,477,551	11,104	3,827	\$10,975,182
Total	1,996,577	\$140,791,194,470	\$105,830,070,600	2,752,338	947,484	\$3,211,788,243

TABLE 11-C

TOTAL PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ 0 or Less	13,105	\$0	\$64,372,965	\$186,457,683	\$2,538,380	\$187,785
\$ 1 - \$ 2,999	21,576	\$31,035,131	\$-1,946,360	\$19,116,638	\$27,939,377	\$53,318
\$ 3,000 - \$ 4,999	13,185	\$52,749,584	\$1,628,312	\$20,128,979	\$38,818,895	\$54,837
\$ 5,000 - \$ 9,999	34,960	\$264,438,245	\$13,144,360	\$82,880,533	\$184,221,882	\$1,582,064
\$ 10,000 - \$ 19,999	99,185	\$1,523,328,305	\$100,830,668	\$427,942,055	\$1,035,457,607	\$22,862,960
\$ 20,000 - \$ 29,999	135,987	\$3,426,642,806	\$254,975,099	\$754,178,620	\$2,460,721,334	\$82,182,430
\$ 30,000 - \$ 39,999	154,829	\$5,419,898,318	\$449,678,783	\$949,270,136	\$4,046,843,184	\$164,549,722
\$ 40,000 - \$ 49,999	141,509	\$6,344,412,178	\$587,310,271	\$984,306,414	\$4,789,986,389	\$215,977,432
\$ 50,000 - \$ 59,999	108,939	\$5,959,296,912	\$614,831,047	\$864,829,284	\$4,494,733,273	\$215,193,399
\$ 60,000 - \$ 74,999	103,037	\$6,879,798,332	\$776,509,641	\$965,359,792	\$5,148,208,318	\$259,389,312
\$ 75,000 - \$ 99,999	83,565	\$7,162,799,287	\$903,720,072	\$979,773,519	\$5,288,931,405	\$279,130,662
\$ 100,000 - \$ 124,999	38,176	\$4,239,656,647	\$594,199,885	\$557,453,213	\$3,094,192,630	\$170,692,293
\$ 125,000 - \$ 149,999	20,561	\$2,804,015,803	\$421,814,686	\$362,129,418	\$2,026,128,987	\$112,731,203
\$ 150,000 - \$ 199,999	21,364	\$3,669,379,911	\$600,807,922	\$452,733,389	\$2,626,383,472	\$147,038,486
\$ 200,000 - \$ 249,999	11,217	\$2,498,905,651	\$442,885,627	\$295,258,794	\$1,769,809,190	\$98,558,499
\$ 250,000 - \$ 499,999	19,761	\$6,799,847,872	\$1,345,044,196	\$766,987,267	\$4,718,066,925	\$246,507,794
\$ 500,000 - \$ 999,999	8,553	\$5,889,051,361	\$1,223,358,499	\$617,492,255	\$4,078,686,947	\$173,616,235
\$1,000,000 and Over	7,580	\$52,314,824,006	\$6,934,332,130	\$7,146,800,645	\$38,514,670,306	\$300,152,220
Total	1,037,089	\$115,280,080,349	\$15,327,497,803	\$16,433,098,634	\$84,346,338,501	\$2,490,460,651

TABLE 12-C

TOTAL PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ 0 or Less	39,196	\$0	\$3,156,245	\$105,627,764	\$460,708	\$52,724
\$ 1 - \$ 2,999	61,780	\$101,899,710	\$-258,466	\$90,246,398	\$15,285,287	\$24,443
\$ 3,000 - \$ 4,999	55,843	\$224,090,830	\$176,469	\$119,861,945	\$104,588,588	\$22,610
\$ 5,000 - \$ 9,999	139,478	\$1,039,716,489	\$19,983,175	\$325,787,489	\$695,269,919	\$2,477,758
\$ 10,000 - \$ 19,999	225,793	\$3,336,932,377	\$128,396,908	\$583,921,678	\$2,626,373,886	\$45,055,492
\$ 20,000 - \$ 29,999	173,194	\$4,285,189,616	\$260,907,065	\$453,882,735	\$3,571,786,116	\$114,412,924
\$ 30,000 - \$ 39,999	117,825	\$4,076,876,812	\$320,161,767	\$303,724,027	\$3,453,923,436	\$143,448,589
\$ 40,000 - \$ 49,999	65,537	\$2,913,075,567	\$269,027,178	\$168,227,495	\$2,476,120,578	\$115,716,905
\$ 50,000 - \$ 59,999	33,614	\$1,828,985,122	\$192,543,619	\$88,134,739	\$1,549,420,612	\$76,922,898
\$ 60,000 - \$ 74,999	22,736	\$1,508,763,346	\$171,634,867	\$61,224,279	\$1,276,842,305	\$66,482,500
\$ 75,000 - \$ 99,999	12,874	\$1,095,042,728	\$131,784,644	\$35,854,233	\$927,867,428	\$50,420,182
\$ 100,000 - \$ 124,999	4,373	\$484,364,667	\$59,091,793	\$12,013,584	\$413,311,860	\$23,204,802
\$ 125,000 - \$ 149,999	2,115	\$288,470,196	\$34,474,131	\$5,732,944	\$248,313,966	\$14,554,939
\$ 150,000 - \$ 199,999	2,054	\$352,277,706	\$43,593,743	\$5,616,669	\$303,124,058	\$18,455,753
\$ 200,000 - \$ 249,999	992	\$220,331,082	\$26,964,610	\$2,729,940	\$190,977,107	\$11,029,902
\$ 250,000 - \$ 499,999	1,376	\$460,936,184	\$50,690,737	\$3,813,407	\$406,859,184	\$22,050,903
\$ 500,000 - \$ 999,999	400	\$274,899,015	\$25,827,767	\$1,131,218	\$248,204,528	\$9,739,222
\$1,000,000 and Over	308	\$3,019,262,674	\$43,245,001	\$1,015,140	\$2,975,002,533	\$7,255,046
Total	959,488	\$25,511,114,121	\$1,781,401,253	\$2,368,545,684	\$21,483,732,099	\$721,327,592

TABLE 13-C
CREDITS CLAIMED ON TOTAL PAY AND NO-PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Tuition and Textbook Tax Credit
\$ 0 or Less	52,301	\$34,913	\$22,543	\$325,339	\$16,798
\$ 1 - \$ 2,999	83,356	\$17,809	\$25,688	\$371,727	\$3,617
\$ 3,000 - \$ 4,999	69,028	\$11,316	\$22,122	\$716,213	\$4,108
\$ 5,000 - \$ 9,999	174,438	\$85,563	\$79,167	\$3,991,935	\$42,289
\$ 10,000 - \$ 19,999	324,978	\$680,879	\$237,739	\$13,521,800	\$486,389
\$ 20,000 - \$ 29,999	309,181	\$1,986,061	\$222,457	\$9,076,070	\$1,469,691
\$ 30,000 - \$ 39,999	272,654	\$1,421,162	\$166,668	\$2,755,547	\$2,136,230
\$ 40,000 - \$ 49,999	207,046	\$250,254	\$70,046	\$273,026	\$2,207,165
\$ 50,000 - \$ 59,999	142,553	\$0	\$0	\$284	\$1,909,478
\$ 60,000 - \$ 74,999	125,773	\$0	\$0	\$0	\$2,107,316
\$ 75,000 - \$ 99,999	96,439	\$0	\$0	\$0	\$1,838,337
\$ 100,000 - \$ 124,999	42,549	\$0	\$0	\$0	\$939,315
\$ 125,000 - \$ 149,999	22,676	\$0	\$0	\$0	\$525,802
\$ 150,000 - \$ 199,999	23,418	\$0	\$0	\$0	\$568,677
\$ 200,000 - \$ 249,999	12,209	\$0	\$0	\$0	\$281,880
\$ 250,000 - \$ 499,999	21,137	\$0	\$0	\$0	\$511,013
\$ 500,000 - \$ 999,999	8,953	\$0	\$0	\$0	\$202,857
\$1,000,000 and Over	7,888	\$0	\$0	\$0	\$68,875
Total	1,996,577	\$4,487,957	\$846,430	\$31,031,941	\$15,319,837

TABLE 13-C (Continued)
CREDITS CLAIMED ON TOTAL PAY AND NO-PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Out-of-State Tax Credit	Motor Vehicle Fuel Tax Credit	Other Nonrefundable Credits	Other Refundable Credits
\$ 0 or Less	52,301	\$56	\$290,414	\$2,763,861	\$334,858
\$ 1 - \$ 2,999	83,356	\$353	\$47,479	\$676	\$27,710
\$ 3,000 - \$ 4,999	69,028	\$687	\$37,669	\$1,677	\$1,149
\$ 5,000 - \$ 9,999	174,438	\$46,252	\$129,114	\$5,721	\$12,289
\$ 10,000 - \$ 19,999	324,978	\$874,251	\$329,699	\$146,386	\$62,613
\$ 20,000 - \$ 29,999	309,181	\$3,359,487	\$296,653	\$419,277	\$178,944
\$ 30,000 - \$ 39,999	272,654	\$6,032,103	\$258,496	\$712,367	\$183,635
\$ 40,000 - \$ 49,999	207,046	\$7,178,493	\$216,298	\$900,122	\$283,655
\$ 50,000 - \$ 59,999	142,553	\$6,752,568	\$172,108	\$881,419	\$349,413
\$ 60,000 - \$ 74,999	125,773	\$8,203,913	\$183,627	\$1,303,304	\$148,309
\$ 75,000 - \$ 99,999	96,439	\$9,038,337	\$202,157	\$2,158,485	\$191,902
\$ 100,000 - \$ 124,999	42,549	\$5,175,406	\$98,769	\$1,968,438	\$311,482
\$ 125,000 - \$ 149,999	22,676	\$3,701,110	\$63,143	\$1,649,242	\$87,411
\$ 150,000 - \$ 199,999	23,418	\$4,469,888	\$90,477	\$3,201,802	\$829,897
\$ 200,000 - \$ 249,999	12,209	\$2,907,835	\$47,864	\$2,671,746	\$1,387,191
\$ 250,000 - \$ 499,999	21,137	\$8,198,178	\$101,272	\$9,991,875	\$1,253,597
\$ 500,000 - \$ 999,999	8,953	\$7,159,583	\$29,832	\$11,382,543	\$9,089,476
\$1,000,000 and Over	7,888	\$16,352,421	\$28,784	\$89,221,387	\$8,816,106
Total	1,996,577	\$89,450,921	\$2,623,855	\$129,380,328	\$23,549,637

TABLE 14-C
TOTAL PAY AND NO-PAY RETURNS BY TAXABLE INCOME
AGI AND TAX RESTRICTED TO POSITIVE VALUES

2012 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	111,181	\$776,940,507	\$616,756,409	\$0	225,272	23,303	\$554,662
\$ 1 - \$ 1,469	52,577	\$179,811,189	\$11,218,011	\$40,409,562	74,899	7,315	\$29,380
\$ 1,470 - \$ 2,938	59,927	\$303,803,181	\$16,301,319	\$132,703,076	84,729	8,939	\$48,569
\$ 2,939 - \$ 5,876	122,938	\$949,136,226	\$51,443,266	\$540,399,073	176,570	23,697	\$806,175
\$ 5,877 - \$13,221	289,152	\$3,946,402,712	\$242,396,214	\$2,735,954,301	421,671	88,440	\$38,227,603
\$ 13,222 - \$22,035	324,930	\$7,525,520,981	\$529,253,262	\$5,726,474,910	442,397	128,415	\$166,769,036
\$ 22,036 - \$29,380	256,076	\$8,369,973,768	\$665,747,546	\$6,568,919,745	327,273	119,064	\$255,704,490
\$ 29,381 - \$44,070	376,518	\$17,205,707,200	\$1,609,267,144	\$13,554,414,603	462,420	216,959	\$616,843,763
\$ 44,071 - \$66,105	225,549	\$15,357,750,333	\$1,728,145,399	\$11,921,023,595	281,951	172,101	\$605,684,127
\$ 66,106 and Over	177,729	\$86,176,148,373	\$11,638,370,486	\$64,609,771,735	255,156	159,251	\$1,527,120,438
Total	1,996,577	\$140,791,194,470	\$17,108,899,056	\$105,830,070,600	2,752,338	947,484	\$3,211,788,243

TABLE 15-C
TOTAL PAY RETURNS BY TAXABLE INCOME
AGI AND TAX RESTRICTED TO POSITIVE VALUES

2012 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	494	\$58,519,487	\$32,741,444	\$0	871	129	\$554,662
\$ 1 - \$ 1,469	315	\$1,944,480	\$147,303	\$229,891	462	18	\$29,380
\$ 1,470 - \$ 2,938	408	\$3,281,222	\$313,983	\$909,902	548	19	\$48,569
\$ 2,939 - \$ 5,876	34,512	\$278,866,111	\$20,424,716	\$171,311,337	38,803	137	\$806,175
\$ 5,877 - \$13,221	197,368	\$2,778,395,524	\$219,395,074	\$1,923,224,991	244,097	19,332	\$38,227,603
\$ 13,222 - \$22,035	295,848	\$6,904,289,914	\$514,796,824	\$5,243,749,469	385,517	105,858	\$166,769,036
\$ 22,036 - \$29,380	247,285	\$8,074,066,230	\$644,206,600	\$6,345,566,203	314,348	115,511	\$255,704,490
\$ 29,381 - \$44,070	365,418	\$16,670,947,956	\$1,556,649,660	\$13,153,201,210	448,546	212,325	\$616,843,763
\$ 44,071 - \$66,105	217,769	\$14,795,452,049	\$1,663,880,569	\$11,505,285,603	271,470	167,721	\$605,684,127
\$ 66,106 and Over	163,142	\$57,477,229,477	\$8,837,524,614	\$42,634,708,268	230,340	147,637	\$1,527,120,438
Total	1,522,559	\$107,042,992,450	\$13,490,080,787	\$80,978,186,874	1,935,002	768,687	\$3,211,788,243

TABLE 16-C
TOTAL NO-PAY RETURNS BY TAXABLE INCOME
AGI AND TAX RESTRICTED TO POSITIVE VALUES

2012 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	110,687	\$718,421,020	\$584,014,965	\$0	224,401	23,174	\$0
\$ 1 - \$ 1,469	52,262	\$177,866,709	\$11,070,708	\$40,179,671	74,437	7,297	\$0
\$ 1,470 - \$ 2,938	59,519	\$300,521,959	\$15,987,336	\$131,793,174	84,181	8,920	\$0
\$ 2,939 - \$ 5,876	88,426	\$670,270,115	\$31,018,550	\$369,087,736	137,767	23,560	\$0
\$ 5,877 - \$13,221	91,784	\$1,168,007,188	\$23,001,140	\$812,729,310	177,574	69,108	\$0
\$ 13,222 - \$22,035	29,082	\$621,231,067	\$14,456,438	\$482,725,441	56,880	22,557	\$0
\$ 22,036 - \$29,380	8,791	\$295,907,538	\$21,540,946	\$223,353,542	12,925	3,553	\$0
\$ 29,381 - \$44,070	11,100	\$534,759,244	\$52,617,484	\$401,213,393	13,874	4,634	\$0
\$ 44,071 - \$66,105	7,780	\$562,298,284	\$64,264,830	\$415,737,992	10,481	4,380	\$0
\$ 66,106 and Over	14,587	\$28,698,918,896	\$2,800,845,872	\$21,975,063,467	24,816	11,614	\$0
Total	474,018	\$33,748,202,020	\$3,618,818,269	\$24,851,883,726	817,336	178,797	\$0

TABLE 1-D
RESIDENT PAY AND NO-PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	47,453	\$0	\$1,553,222	103,190	8,187	\$217,762
\$ 1 - \$ 2,999	77,251	\$123,417,416	\$39,904,008	111,319	7,841	\$67,568
\$ 3,000 - \$ 4,999	64,095	\$257,105,986	\$133,203,267	89,367	8,606	\$73,743
\$ 5,000 - \$ 9,999	162,041	\$1,211,461,248	\$817,916,664	230,693	32,517	\$3,914,118
\$ 10,000 - \$ 19,999	301,497	\$4,508,675,120	\$3,401,564,383	439,009	107,942	\$65,559,476
\$ 20,000 - \$ 29,999	286,262	\$7,140,469,451	\$5,597,412,374	391,538	126,319	\$190,113,699
\$ 30,000 - \$ 39,999	252,557	\$8,795,771,157	\$6,966,940,487	325,432	127,596	\$298,725,878
\$ 40,000 - \$ 49,999	190,632	\$8,521,719,660	\$6,714,333,180	237,679	108,581	\$321,563,048
\$ 50,000 - \$ 59,999	129,898	\$7,094,827,481	\$5,533,927,766	160,964	83,494	\$282,866,240
\$ 60,000 - \$ 74,999	112,204	\$7,480,046,367	\$5,768,359,265	140,949	81,828	\$314,398,636
\$ 75,000 - \$ 99,999	82,971	\$7,097,548,097	\$5,392,056,833	107,485	66,952	\$316,174,878
\$ 100,000 - \$ 124,999	34,973	\$3,878,448,405	\$2,907,351,026	46,937	30,798	\$184,278,548
\$ 125,000 - \$ 149,999	17,791	\$2,424,602,272	\$1,806,268,857	24,504	15,890	\$119,924,589
\$ 150,000 - \$ 199,999	17,525	\$3,004,270,285	\$2,218,873,280	24,703	15,748	\$153,964,979
\$ 200,000 - \$ 249,999	8,668	\$1,928,258,904	\$1,408,718,421	12,403	7,663	\$101,565,213
\$ 250,000 - \$ 499,999	13,349	\$4,542,096,290	\$3,256,360,709	19,333	12,497	\$242,231,921
\$ 500,000 - \$ 999,999	4,391	\$2,968,921,434	\$2,095,865,577	6,504	4,389	\$156,914,694
\$1,000,000 and Over	2,062	\$5,474,401,121	\$3,943,100,633	3,184	1,717	\$240,598,802
Total	1,805,620	\$76,452,040,694	\$58,003,709,952	2,475,193	848,565	\$2,993,153,792

TABLE 2-D
RESIDENT PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	345	\$0	\$852,956	501	61	\$217,762
\$ 1 - \$ 2,999	775	\$1,211,566	\$2,768,093	1,054	51	\$67,568
\$ 3,000 - \$ 4,999	2,307	\$10,044,215	\$10,501,278	2,467	69	\$73,743
\$ 5,000 - \$ 9,999	61,350	\$492,841,401	\$381,670,373	66,093	2,005	\$3,914,118
\$ 10,000 - \$ 19,999	218,038	\$3,326,361,452	\$2,624,049,385	257,075	34,010	\$65,559,476
\$ 20,000 - \$ 29,999	270,821	\$6,773,920,743	\$5,390,664,465	355,427	115,207	\$190,113,699
\$ 30,000 - \$ 39,999	248,039	\$8,640,369,559	\$6,897,330,188	316,889	125,578	\$298,725,878
\$ 40,000 - \$ 49,999	187,959	\$8,402,376,615	\$6,654,606,999	233,175	107,551	\$321,563,048
\$ 50,000 - \$ 59,999	128,166	\$7,000,173,548	\$5,482,865,753	158,202	82,821	\$282,866,240
\$ 60,000 - \$ 74,999	110,736	\$7,382,186,678	\$5,711,340,357	138,573	81,137	\$314,398,636
\$ 75,000 - \$ 99,999	81,807	\$6,998,239,421	\$5,332,268,840	105,562	66,282	\$316,174,878
\$ 100,000 - \$ 124,999	34,372	\$3,811,699,743	\$2,866,768,777	45,913	30,431	\$184,278,548
\$ 125,000 - \$ 149,999	17,494	\$2,384,242,313	\$1,780,257,413	23,978	15,677	\$119,924,589
\$ 150,000 - \$ 199,999	17,149	\$2,940,049,962	\$2,179,940,071	23,987	15,511	\$153,964,979
\$ 200,000 - \$ 249,999	8,483	\$1,886,799,657	\$1,384,168,197	12,063	7,551	\$101,565,213
\$ 250,000 - \$ 499,999	13,028	\$4,430,675,741	\$3,186,484,148	18,734	12,279	\$242,231,921
\$ 500,000 - \$ 999,999	4,270	\$2,884,916,094	\$2,050,107,053	6,278	4,280	\$156,914,694
\$1,000,000 and Over	1,958	\$5,108,749,799	\$3,695,704,316	2,979	1,630	\$240,598,802
Total	1,407,097	\$72,474,858,507	\$55,632,348,662	1,768,950	702,131	\$2,993,153,792

TABLE 3-D
RESIDENT NO-PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	47,108	\$0	\$700,266	102,689	8,126	\$0
\$ 1 - \$ 2,999	76,476	\$122,205,850	\$37,135,915	110,265	7,790	\$0
\$ 3,000 - \$ 4,999	61,788	\$247,061,771	\$122,701,989	86,900	8,537	\$0
\$ 5,000 - \$ 9,999	100,691	\$718,619,847	\$436,246,291	164,600	30,512	\$0
\$ 10,000 - \$ 19,999	83,459	\$1,182,313,668	\$777,514,998	181,934	73,932	\$0
\$ 20,000 - \$ 29,999	15,441	\$366,548,708	\$206,747,909	36,111	11,112	\$0
\$ 30,000 - \$ 39,999	4,518	\$155,401,598	\$69,610,299	8,543	2,018	\$0
\$ 40,000 - \$ 49,999	2,673	\$119,343,045	\$59,726,181	4,504	1,030	\$0
\$ 50,000 - \$ 59,999	1,732	\$94,653,933	\$51,062,013	2,762	673	\$0
\$ 60,000 - \$ 74,999	1,468	\$97,859,689	\$57,018,908	2,376	691	\$0
\$ 75,000 - \$ 99,999	1,164	\$99,308,676	\$59,787,993	1,923	670	\$0
\$ 100,000 - \$ 124,999	601	\$66,748,662	\$40,582,249	1,024	367	\$0
\$ 125,000 - \$ 149,999	297	\$40,359,959	\$26,011,444	526	213	\$0
\$ 150,000 - \$ 199,999	376	\$64,220,323	\$38,933,209	716	237	\$0
\$ 200,000 - \$ 249,999	185	\$41,459,247	\$24,550,224	340	112	\$0
\$ 250,000 - \$ 499,999	321	\$111,420,549	\$69,876,561	599	218	\$0
\$ 500,000 - \$ 999,999	121	\$84,005,340	\$45,758,524	226	109	\$0
\$1,000,000 and Over	104	\$365,651,322	\$247,396,317	205	87	\$0
Total	398,523	\$3,977,182,187	\$2,371,361,290	706,243	146,434	\$0

TABLE 4-D
RESIDENT SINGLE PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	59	\$0	\$39,938	67	3	\$69,955
\$ 1 - \$ 2,999	66	\$143,866	\$30,641	69	2	\$3,841
\$ 3,000 - \$ 4,999	148	\$612,036	\$343,059	150	2	\$7,606
\$ 5,000 - \$ 9,999	31,634	\$258,746,056	\$189,130,585	31,713	166	\$1,782,256
\$ 10,000 - \$ 19,999	108,492	\$1,643,128,997	\$1,301,711,615	118,985	11,703	\$32,503,875
\$ 20,000 - \$ 29,999	124,252	\$3,091,298,911	\$2,465,025,428	165,732	54,180	\$84,167,581
\$ 30,000 - \$ 39,999	94,902	\$3,292,128,445	\$2,619,148,403	125,410	39,263	\$112,399,760
\$ 40,000 - \$ 49,999	60,739	\$2,707,460,831	\$2,121,881,346	79,158	22,001	\$102,114,432
\$ 50,000 - \$ 59,999	36,138	\$1,969,930,498	\$1,517,520,222	47,418	12,731	\$77,929,658
\$ 60,000 - \$ 74,999	27,715	\$1,843,003,326	\$1,392,758,868	36,912	9,698	\$76,051,986
\$ 75,000 - \$ 99,999	17,442	\$1,484,416,639	\$1,100,541,571	23,782	5,634	\$64,590,344
\$ 100,000 - \$ 124,999	6,231	\$689,570,621	\$506,742,295	8,770	1,919	\$32,397,500
\$ 125,000 - \$ 149,999	2,865	\$390,431,997	\$287,249,687	4,132	805	\$19,318,819
\$ 150,000 - \$ 199,999	2,663	\$454,783,228	\$335,350,075	3,921	740	\$23,672,235
\$ 200,000 - \$ 249,999	1,219	\$270,996,607	\$201,231,330	1,804	343	\$14,816,751
\$ 250,000 - \$ 499,999	1,827	\$615,383,705	\$452,137,283	2,703	467	\$34,541,216
\$ 500,000 - \$ 999,999	549	\$373,038,472	\$277,995,776	817	169	\$20,690,269
\$1,000,000 and Over	279	\$637,883,678	\$468,578,334	414	69	\$33,129,962
Total	517,220	\$19,722,957,913	\$15,237,416,456	651,957	159,895	\$730,188,046

TABLE 5-D
RESIDENT SINGLE NO-PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	19,389	\$0	\$58,094	29,987	1,278	\$0
\$ 1 - \$ 2,999	44,573	\$75,940,547	\$11,602,119	55,220	4,615	\$0
\$ 3,000 - \$ 4,999	41,246	\$165,338,228	\$81,148,992	50,398	5,848	\$0
\$ 5,000 - \$ 9,999	68,935	\$489,377,463	\$318,662,243	95,435	21,503	\$0
\$ 10,000 - \$ 19,999	51,109	\$724,348,707	\$506,295,204	98,263	53,306	\$0
\$ 20,000 - \$ 29,999	6,143	\$143,455,468	\$74,750,858	11,469	5,187	\$0
\$ 30,000 - \$ 39,999	1,801	\$61,960,489	\$21,999,018	2,979	491	\$0
\$ 40,000 - \$ 49,999	1,053	\$46,862,145	\$18,434,598	1,667	166	\$0
\$ 50,000 - \$ 59,999	641	\$34,948,959	\$14,541,080	970	73	\$0
\$ 60,000 - \$ 74,999	450	\$29,933,402	\$15,055,472	644	62	\$0
\$ 75,000 - \$ 99,999	313	\$26,622,770	\$14,169,806	468	69	\$0
\$ 100,000 - \$ 124,999	112	\$12,426,976	\$6,810,515	162	22	\$0
\$ 125,000 - \$ 149,999	49	\$6,652,138	\$3,924,916	74	13	\$0
\$ 150,000 - \$ 199,999	61	\$10,372,703	\$5,482,909	93	15	\$0
\$ 200,000 - \$ 249,999	32	\$7,150,792	\$4,166,400	42	8	\$0
\$ 250,000 - \$ 499,999	32	\$10,717,056	\$5,510,487	48	3	\$0
\$ 500,000 - \$ 999,999	23	\$16,853,680	\$6,878,387	35	4	\$0
\$1,000,000 and Over	19	\$41,475,384	\$36,882,939	27	3	\$0
Total	235,981	\$1,904,436,907	\$1,146,374,037	347,981	92,666	\$0

TABLE 6-D
RESIDENT MARRIED JOINT PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	35	\$0	\$94,812	86	31	\$88,333
\$ 1 - \$ 9,999	16	\$111,513	\$132,703	40	9	\$4,642
\$ 10,000 - \$ 19,999	5,564	\$97,213,773	\$63,847,315	14,155	1,942	\$931,623
\$ 20,000 - \$ 29,999	17,515	\$441,999,058	\$322,574,652	43,031	17,632	\$8,185,483
\$ 30,000 - \$ 39,999	18,384	\$641,169,705	\$485,682,087	44,646	20,230	\$17,547,001
\$ 40,000 - \$ 49,999	13,975	\$624,772,837	\$479,548,645	32,813	16,117	\$21,204,153
\$ 50,000 - \$ 59,999	10,154	\$555,438,462	\$425,671,292	23,388	11,867	\$20,729,928
\$ 60,000 - \$ 74,999	10,536	\$705,204,856	\$539,091,188	24,030	12,773	\$28,246,289
\$ 75,000 - \$ 99,999	10,053	\$865,373,445	\$656,563,255	22,698	12,528	\$37,059,126
\$ 100,000 - \$ 124,999	5,146	\$571,951,964	\$426,434,485	11,621	6,814	\$25,799,781
\$ 125,000 - \$ 149,999	2,834	\$386,529,867	\$284,682,240	6,489	3,701	\$17,924,805
\$ 150,000 - \$ 199,999	2,953	\$506,838,397	\$371,852,755	6,792	3,995	\$24,502,421
\$ 200,000 - \$ 249,999	1,610	\$358,089,857	\$257,431,257	3,658	2,126	\$17,757,450
\$ 250,000 - \$ 499,999	2,599	\$889,855,594	\$625,960,207	5,924	3,823	\$45,986,930
\$ 500,000 - \$ 999,999	944	\$634,048,898	\$437,698,341	2,125	1,479	\$32,533,464
\$1,000,000 and Over	430	\$1,207,477,023	\$875,639,482	1,021	524	\$49,095,632
Total	102,748	\$8,486,075,249	\$6,252,904,716	242,517	115,591	\$347,597,061

TABLE 7-D
RESIDENT MARRIED JOINT NO-PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	16,532	\$0	\$124,198	55,373	5,474	\$0
\$ 1 - \$ 2,999	6,515	\$9,780,460	\$33,739	22,155	1,597	\$0
\$ 3,000 - \$ 4,999	4,609	\$18,462,168	\$285,313	15,460	1,293	\$0
\$ 5,000 - \$ 9,999	12,531	\$94,382,257	\$34,774,857	40,742	4,412	\$0
\$ 10,000 - \$ 19,999	22,322	\$320,936,562	\$186,854,956	68,811	15,336	\$0
\$ 20,000 - \$ 29,999	6,508	\$155,253,389	\$88,062,418	20,983	4,641	\$0
\$ 30,000 - \$ 39,999	1,281	\$43,504,054	\$14,063,333	3,885	974	\$0
\$ 40,000 - \$ 49,999	555	\$24,775,293	\$6,989,661	1,655	373	\$0
\$ 50,000 - \$ 59,999	320	\$17,571,932	\$6,311,818	954	209	\$0
\$ 60,000 - \$ 74,999	354	\$23,687,996	\$10,072,659	998	267	\$0
\$ 75,000 - \$ 99,999	339	\$29,092,891	\$14,583,892	894	275	\$0
\$ 100,000 - \$ 124,999	218	\$24,284,633	\$12,585,418	550	196	\$0
\$ 125,000 - \$ 149,999	120	\$16,244,128	\$9,625,301	308	98	\$0
\$ 150,000 - \$ 199,999	178	\$30,567,491	\$16,905,441	460	147	\$0
\$ 200,000 - \$ 249,999	89	\$19,893,349	\$10,878,969	221	70	\$0
\$ 250,000 - \$ 499,999	159	\$56,854,333	\$33,502,718	396	149	\$0
\$ 500,000 - \$ 999,999	62	\$43,407,871	\$23,819,946	149	70	\$0
\$1,000,000 and Over	56	\$249,836,446	\$159,283,910	137	61	\$0
Total	72,748	\$1,178,535,253	\$628,758,547	234,131	35,642	\$0

TABLE 8-D
RESIDENT MARRIED SEPARATE PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	251	\$0	\$718,206	348	27	\$59,474
\$ 1 - \$ 2,999	708	\$1,066,057	\$2,737,452	982	47	\$63,547
\$ 3,000 - \$ 4,999	2,157	\$9,424,989	\$10,158,219	2,310	67	\$65,477
\$ 5,000 - \$ 9,999	29,703	\$233,992,665	\$192,407,085	34,350	1,832	\$2,128,060
\$ 10,000 - \$ 19,999	103,982	\$1,586,018,682	\$1,258,490,455	123,935	20,365	\$32,123,978
\$ 20,000 - \$ 29,999	129,054	\$3,240,622,774	\$2,603,064,385	146,664	43,395	\$97,760,635
\$ 30,000 - \$ 39,999	134,753	\$4,707,071,409	\$3,792,499,698	146,833	66,085	\$168,779,117
\$ 40,000 - \$ 49,999	113,245	\$5,070,142,947	\$4,053,177,008	121,204	69,433	\$198,244,463
\$ 50,000 - \$ 59,999	81,874	\$4,474,804,588	\$3,539,674,239	87,396	58,223	\$184,206,654
\$ 60,000 - \$ 74,999	72,485	\$4,833,978,496	\$3,779,490,301	77,631	58,666	\$210,100,361
\$ 75,000 - \$ 99,999	54,312	\$4,648,449,337	\$3,575,164,014	59,082	48,120	\$214,525,408
\$ 100,000 - \$ 124,999	22,995	\$2,550,177,158	\$1,933,591,997	25,522	21,698	\$126,081,267
\$ 125,000 - \$ 149,999	11,795	\$1,607,280,449	\$1,208,325,486	13,357	11,171	\$82,680,965
\$ 150,000 - \$ 199,999	11,533	\$1,978,428,337	\$1,472,737,241	13,274	10,776	\$105,790,323
\$ 200,000 - \$ 249,999	5,654	\$1,257,713,193	\$925,505,610	6,601	5,082	\$68,991,012
\$ 250,000 - \$ 499,999	8,602	\$2,925,436,442	\$2,108,386,658	10,107	7,989	\$161,703,775
\$ 500,000 - \$ 999,999	2,777	\$1,877,828,724	\$1,334,412,936	3,336	2,632	\$103,690,961
\$1,000,000 and Over	1,249	\$3,263,389,098	\$2,351,486,500	1,544	1,037	\$158,373,208
Total	787,129	\$44,265,825,345	\$34,142,027,490	874,476	426,645	\$1,915,368,685

TABLE 9-D
RESIDENT MARRIED SEPARATE NO-PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	11,187	\$0	\$517,974	17,329	1,374	\$0
\$ 1 - \$ 2,999	25,388	\$36,484,843	\$25,500,057	32,890	1,578	\$0
\$ 3,000 - \$ 4,999	15,933	\$63,261,375	\$41,267,684	21,042	1,396	\$0
\$ 5,000 - \$ 9,999	19,225	\$134,860,127	\$82,809,191	28,423	4,597	\$0
\$ 10,000 - \$ 19,999	10,028	\$137,028,399	\$84,364,838	14,860	5,290	\$0
\$ 20,000 - \$ 29,999	2,790	\$67,839,851	\$43,934,633	3,659	1,284	\$0
\$ 30,000 - \$ 39,999	1,436	\$49,937,055	\$33,547,948	1,679	553	\$0
\$ 40,000 - \$ 49,999	1,065	\$47,705,607	\$34,301,922	1,182	491	\$0
\$ 50,000 - \$ 59,999	771	\$42,133,042	\$30,209,115	838	391	\$0
\$ 60,000 - \$ 74,999	664	\$44,238,291	\$31,890,777	734	362	\$0
\$ 75,000 - \$ 99,999	512	\$43,593,015	\$31,034,295	561	326	\$0
\$ 100,000 - \$ 124,999	271	\$30,037,053	\$21,186,316	312	149	\$0
\$ 125,000 - \$ 149,999	128	\$17,463,693	\$12,461,227	144	102	\$0
\$ 150,000 - \$ 199,999	137	\$23,280,129	\$16,544,859	163	75	\$0
\$ 200,000 - \$ 249,999	64	\$14,415,106	\$9,504,855	77	34	\$0
\$ 250,000 - \$ 499,999	130	\$43,849,160	\$30,863,356	155	66	\$0
\$ 500,000 - \$ 999,999	36	\$23,743,789	\$15,060,191	42	35	\$0
\$1,000,000 and Over	29	\$74,339,492	\$51,229,468	41	23	\$0
Total	89,794	\$894,210,027	\$596,228,706	124,131	18,126	\$0

TABLE 10-D
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX RESTRICTED TO POSITIVE VALUES

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
ADAIR	5,031	\$183,154,572	\$143,469,296	7,304	2,132	\$6,292,585
ADAMS	2,536	\$96,750,036	\$76,558,121	3,715	1,102	\$3,642,644
ALLAMAKEE	8,472	\$270,308,440	\$210,372,780	12,265	4,351	\$8,691,720
APPANOOSE	6,942	\$197,871,726	\$154,984,464	10,228	3,279	\$6,952,753
AUDUBON	3,601	\$137,961,429	\$110,414,536	5,326	1,406	\$5,885,982
BENTON	15,710	\$649,898,780	\$500,164,334	21,275	7,051	\$26,773,684
BLACK HAWK	75,006	\$3,027,759,785	\$2,294,501,419	102,210	33,102	\$121,464,547
BOONE	15,828	\$616,886,560	\$472,209,822	21,603	6,848	\$24,016,868
BREMER	14,650	\$636,984,605	\$489,258,680	20,323	6,141	\$26,888,961
BUCHANAN	12,444	\$477,515,967	\$373,235,990	16,989	5,987	\$18,428,670
BUENA VISTA	12,213	\$448,905,639	\$350,312,430	17,097	7,491	\$17,393,775
BUTLER	8,943	\$334,842,974	\$263,392,171	12,809	3,910	\$13,579,733
CALHOUN	5,884	\$225,609,337	\$178,366,342	8,619	2,377	\$9,453,338
CARROLL	13,495	\$572,606,118	\$443,124,514	18,544	6,009	\$23,232,591
CASS	8,223	\$302,153,168	\$231,618,034	12,029	3,571	\$11,670,629
CEDAR	11,319	\$455,434,399	\$352,211,624	15,527	4,848	\$18,591,015
CERRO GORDO	26,526	\$1,055,794,198	\$799,834,172	36,701	10,684	\$41,396,756
CHEROKEE	7,636	\$271,817,699	\$215,331,534	10,813	3,011	\$10,807,645
CHICKASAW	7,667	\$292,474,996	\$228,281,006	10,624	3,489	\$11,615,067
CLARKE	5,434	\$165,094,275	\$128,442,176	7,862	3,022	\$5,726,031
CLAY	10,612	\$422,293,390	\$325,112,691	14,699	4,450	\$16,621,292

(Continued)

TABLE 10-D
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX RESTRICTED TO POSITIVE VALUES

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CLAYTON	10,529	\$365,157,042	\$286,179,509	15,183	4,495	\$12,596,027
CLINTON	28,329	\$1,017,595,883	\$783,487,042	39,950	13,226	\$38,631,266
CRAWFORD	9,765	\$358,690,845	\$282,168,788	14,102	6,260	\$14,323,526
DALLAS	40,839	\$2,541,212,769	\$1,895,303,047	52,560	21,703	\$107,271,118
DAVIS	4,350	\$134,712,010	\$104,823,417	6,563	2,775	\$4,840,238
DECATUR	3,877	\$107,654,823	\$82,141,171	5,761	1,883	\$3,456,316
DELAWARE	10,974	\$397,309,337	\$311,845,434	15,023	5,033	\$15,589,267
DES MOINES	24,427	\$914,258,382	\$696,892,589	34,954	11,205	\$34,684,564
DICKINSON	11,361	\$551,455,186	\$411,073,477	16,389	3,888	\$21,344,137
DUBUQUE	59,804	\$2,482,502,715	\$1,865,027,923	80,640	26,828	\$93,169,964
EMMET	5,840	\$212,418,347	\$167,425,182	8,244	2,607	\$7,971,800
FAYETTE	11,530	\$393,588,942	\$311,038,020	16,682	5,192	\$15,396,982
FLOYD	9,373	\$337,046,177	\$265,042,912	13,226	4,240	\$13,315,280
FRANKLIN	6,136	\$255,198,333	\$196,924,543	8,920	3,409	\$10,737,091
FREMONT	4,136	\$167,116,704	\$129,801,345	5,968	1,816	\$6,072,263
GREENE	5,445	\$220,368,479	\$171,299,205	7,979	2,466	\$8,810,102
GRUNDY	7,544	\$353,948,186	\$273,519,047	10,476	3,100	\$15,810,699
GUTHRIE	6,381	\$248,814,539	\$189,914,437	9,266	2,726	\$9,632,144
HAMILTON	9,108	\$380,057,081	\$293,850,588	13,075	4,218	\$15,211,227
HANCOCK	6,749	\$256,233,073	\$202,802,534	9,471	2,978	\$10,498,295
HARDIN	10,453	\$401,412,600	\$316,879,433	14,965	4,500	\$16,187,390

(Continued)

TABLE 10-D
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX RESTRICTED TO POSITIVE VALUES

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
HARRISON	8,573	\$337,430,804	\$252,830,153	11,959	3,888	\$10,041,420
HENRY	11,350	\$372,493,332	\$286,814,676	16,006	5,297	\$13,782,716
HOWARD	5,991	\$213,843,258	\$166,369,908	8,428	2,785	\$7,273,240
HUMBOLDT	5,913	\$264,161,712	\$205,790,891	8,466	2,700	\$11,568,318
IDA	4,392	\$202,953,475	\$158,622,386	6,288	1,955	\$8,419,403
IOWA	10,721	\$431,073,149	\$330,808,848	14,632	4,775	\$17,091,125
JACKSON	11,843	\$432,285,127	\$335,965,358	16,883	5,167	\$16,210,092
JASPER	21,417	\$793,976,794	\$615,169,273	29,783	9,519	\$31,667,689
JEFFERSON	8,862	\$350,966,242	\$264,100,136	12,506	3,362	\$12,471,556
JOHNSON	77,602	\$3,742,550,208	\$2,786,252,184	98,373	31,199	\$153,168,525
JONES	11,444	\$441,478,573	\$345,955,587	16,112	4,870	\$18,212,209
KEOKUK	5,951	\$200,690,214	\$159,645,247	8,661	2,715	\$7,940,617
KOSSUTH	9,783	\$418,050,169	\$321,610,521	13,974	4,028	\$16,777,718
LEE	19,554	\$676,304,867	\$521,312,641	28,161	8,686	\$25,184,749
LINN	130,143	\$6,160,178,899	\$4,625,024,705	173,464	59,595	\$253,686,623
LOUISA	6,542	\$230,968,638	\$181,264,588	9,095	3,450	\$9,085,229
LUCAS	4,888	\$150,274,230	\$116,884,710	7,063	2,369	\$5,627,764
LYON	7,096	\$306,765,423	\$242,980,211	9,714	3,792	\$11,660,154
MADISON	9,063	\$378,997,613	\$282,759,080	12,457	4,488	\$14,946,030
MAHASKA	12,339	\$450,682,728	\$347,314,788	17,273	5,974	\$17,241,798
MARION	19,239	\$770,464,098	\$586,043,288	26,659	9,384	\$30,045,920

(Continued)

TABLE 10-D
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX RESTRICTED TO POSITIVE VALUES

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
MARSHALL	22,857	\$817,338,570	\$629,732,309	32,694	12,895	\$31,391,808
MILLS	8,149	\$347,002,843	\$257,176,127	11,241	4,003	\$9,793,247
MITCHELL	6,474	\$238,637,795	\$187,709,059	9,213	2,898	\$9,034,025
MONONA	5,150	\$196,432,819	\$152,811,361	7,636	2,217	\$7,864,009
MONROE	4,236	\$142,101,319	\$111,194,585	6,245	2,011	\$5,337,506
MONTGOMERY	6,082	\$212,697,530	\$167,294,764	8,771	2,759	\$8,259,004
MUSCATINE	25,661	\$980,841,932	\$753,764,268	35,223	13,117	\$38,688,823
O'BRIEN	8,915	\$349,219,755	\$271,079,646	12,450	3,913	\$13,785,739
OSCEOLA	3,880	\$142,017,637	\$111,874,819	5,436	1,947	\$5,243,232
PAGE	8,455	\$300,409,261	\$235,449,728	12,230	3,628	\$11,258,612
PALO ALTO	5,520	\$207,976,617	\$161,192,299	7,887	2,401	\$8,196,910
PLYMOUTH	15,367	\$708,106,580	\$542,651,505	21,203	7,520	\$26,863,260
POCAHONTAS	4,377	\$181,805,626	\$144,773,399	6,375	1,841	\$7,734,395
POLK	269,170	\$13,149,482,419	\$9,788,772,993	353,774	134,802	\$536,350,745
POTTAWATTAMIE	52,108	\$2,000,535,100	\$1,485,046,815	72,412	25,993	\$49,693,188
POWESHIEK	10,823	\$441,254,052	\$338,602,870	15,396	4,554	\$17,468,317
RINGGOLD	2,667	\$93,191,244	\$73,455,864	3,987	1,222	\$3,423,796
SAC	6,317	\$247,435,455	\$197,779,076	9,137	2,638	\$10,650,520
SCOTT	100,001	\$4,729,102,746	\$3,491,993,881	136,620	47,488	\$185,486,663
SHELBY	7,589	\$310,376,060	\$241,028,663	10,734	3,259	\$12,179,951
SIOUX	19,652	\$902,978,518	\$687,936,366	26,735	11,586	\$35,685,106

(Continued)

TABLE 10-D
RESIDENT PAY AND NO-PAY RETURNS BY COUNTY
AGI AND TAX RESTRICTED TO POSITIVE VALUES

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
STORY	47,614	\$2,287,348,346	\$1,730,261,922	61,850	18,337	\$90,755,712
TAMA	9,885	\$360,978,376	\$282,780,838	14,187	4,840	\$14,766,024
TAYLOR	3,383	\$110,198,983	\$87,541,799	5,078	1,601	\$4,068,465
UNION	7,115	\$224,571,887	\$174,291,257	10,339	3,208	\$8,179,786
VAN BUREN	3,998	\$124,274,450	\$96,642,008	6,050	2,043	\$4,318,079
WAPELLO	18,994	\$633,967,730	\$489,577,236	27,530	10,072	\$23,935,675
WARREN	27,547	\$1,180,605,741	\$884,391,377	36,874	13,355	\$46,997,854
WASHINGTON	13,119	\$484,473,887	\$373,269,308	18,485	6,518	\$18,516,366
WAYNE	3,220	\$98,845,852	\$78,281,181	4,842	1,624	\$3,578,857
WEBSTER	20,681	\$776,865,477	\$597,087,749	29,146	9,583	\$30,945,569
WINNEBAGO	6,848	\$249,481,900	\$195,545,191	9,607	2,749	\$9,552,265
WINNESHIEK	12,191	\$438,608,881	\$336,792,266	16,876	4,924	\$16,214,036
WOODBURY	57,585	\$2,068,579,691	\$1,583,108,160	79,396	32,463	\$72,881,254
WORTH	4,618	\$170,028,678	\$133,186,754	6,514	1,922	\$6,300,935
WRIGHT	7,544	\$278,807,838	\$217,477,551	11,104	3,827	\$10,975,182
Total	1,805,620	\$76,452,040,694	\$58,003,709,952	2,475,193	848,565	\$2,993,153,792

TABLE 11-D

RESIDENT PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ 0 or Less	11,414	\$0	\$15,910,119	\$110,185,577	\$1,144,791	\$171,293
\$ 1 - \$ 2,999	19,592	\$28,283,343	\$-2,402,944	\$16,439,907	\$25,654,792	\$44,983
\$ 3,000 - \$ 4,999	12,042	\$48,211,779	\$1,278,853	\$17,549,483	\$35,777,770	\$53,911
\$ 5,000 - \$ 9,999	31,960	\$241,812,007	\$11,378,487	\$73,827,796	\$169,650,480	\$1,548,996
\$ 10,000 - \$ 19,999	91,556	\$1,406,582,728	\$91,790,843	\$389,005,366	\$960,257,685	\$22,323,071
\$ 20,000 - \$ 29,999	125,829	\$3,171,026,187	\$234,085,898	\$685,215,788	\$2,288,893,099	\$80,118,845
\$ 30,000 - \$ 39,999	143,566	\$5,024,799,067	\$413,273,500	\$862,037,117	\$3,772,716,337	\$160,522,743
\$ 40,000 - \$ 49,999	130,426	\$5,846,353,517	\$535,031,070	\$882,821,918	\$4,441,521,567	\$210,322,632
\$ 50,000 - \$ 59,999	99,358	\$5,433,615,677	\$555,275,745	\$760,075,047	\$4,128,802,318	\$209,040,953
\$ 60,000 - \$ 74,999	92,030	\$6,142,055,276	\$688,023,199	\$820,701,707	\$4,639,118,324	\$250,839,200
\$ 75,000 - \$ 99,999	71,923	\$6,158,627,462	\$773,676,221	\$789,391,518	\$4,600,319,184	\$268,178,862
\$ 100,000 - \$ 124,999	31,441	\$3,487,422,301	\$491,860,630	\$421,527,732	\$2,576,711,180	\$162,446,742
\$ 125,000 - \$ 149,999	16,066	\$2,189,345,319	\$332,332,117	\$251,867,781	\$1,605,988,840	\$106,128,177
\$ 150,000 - \$ 199,999	15,893	\$2,724,438,280	\$456,422,039	\$290,920,054	\$1,981,654,783	\$136,627,539
\$ 200,000 - \$ 249,999	7,945	\$1,767,855,924	\$323,203,068	\$175,007,752	\$1,272,743,088	\$91,318,394
\$ 250,000 - \$ 499,999	12,424	\$4,238,553,159	\$884,565,050	\$364,676,905	\$2,995,515,442	\$222,164,574
\$ 500,000 - \$ 999,999	4,218	\$2,855,544,095	\$659,746,031	\$206,302,143	\$1,999,046,102	\$149,081,984
\$1,000,000 and Over	2,004	\$5,360,216,193	\$1,200,007,080	\$347,261,292	\$3,853,936,817	\$234,032,641
Total	919,687	\$56,124,742,314	\$7,665,457,006	\$7,464,814,883	\$41,349,452,599	\$2,304,965,540

TABLE 12-D
RESIDENT PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ 0 or Less	36,039	\$0	\$3,345,054	\$97,256,256	\$408,431	\$46,469
\$ 1 - \$ 2,999	57,659	\$95,134,073	\$-625,252	\$84,076,594	\$14,249,216	\$22,585
\$ 3,000 - \$ 4,999	52,053	\$208,894,207	\$-156,098	\$112,046,787	\$97,425,497	\$19,832
\$ 5,000 - \$ 9,999	130,081	\$969,649,241	\$17,191,639	\$304,859,736	\$648,266,184	\$2,365,122
\$ 10,000 - \$ 19,999	209,941	\$3,102,092,392	\$117,626,983	\$544,803,684	\$2,441,306,698	\$43,236,405
\$ 20,000 - \$ 29,999	160,433	\$3,969,443,264	\$241,393,847	\$420,782,772	\$3,308,519,275	\$109,994,854
\$ 30,000 - \$ 39,999	108,991	\$3,770,972,090	\$296,957,495	\$280,572,734	\$3,194,224,150	\$138,203,135
\$ 40,000 - \$ 49,999	60,206	\$2,675,366,143	\$248,890,773	\$153,902,918	\$2,272,811,613	\$111,240,416
\$ 50,000 - \$ 59,999	30,540	\$1,661,211,804	\$177,498,280	\$79,472,725	\$1,405,125,448	\$73,825,287
\$ 60,000 - \$ 74,999	20,174	\$1,337,991,091	\$155,633,076	\$53,715,617	\$1,129,240,941	\$63,559,436
\$ 75,000 - \$ 99,999	11,048	\$938,920,635	\$117,129,634	\$30,211,889	\$791,737,649	\$47,996,016
\$ 100,000 - \$ 124,999	3,532	\$391,026,104	\$51,032,203	\$9,379,203	\$330,639,846	\$21,831,806
\$ 125,000 - \$ 149,999	1,725	\$235,256,953	\$30,487,067	\$4,540,714	\$200,280,017	\$13,796,412
\$ 150,000 - \$ 199,999	1,632	\$279,832,005	\$38,343,573	\$4,326,699	\$237,218,497	\$17,337,440
\$ 200,000 - \$ 249,999	723	\$160,402,980	\$22,501,077	\$1,926,570	\$135,975,333	\$10,246,819
\$ 250,000 - \$ 499,999	925	\$303,543,131	\$40,302,219	\$2,464,577	\$260,845,267	\$20,067,347
\$ 500,000 - \$ 999,999	173	\$113,377,339	\$16,202,686	\$471,869	\$96,819,475	\$7,832,710
\$1,000,000 and Over	58	\$114,184,928	\$24,858,632	\$162,480	\$89,163,816	\$6,566,161
Total	885,933	\$20,327,298,380	\$1,598,612,888	\$2,184,973,824	\$16,654,257,353	\$688,188,252

TABLE 13-D
CREDITS CLAIMED ON RESIDENT PAY AND NO-PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Tuition and Textbook Tax Credit
\$ 0 or Less	47,453	\$30,648	\$18,893	\$309,482	\$16,798
\$ 1 - \$ 2,999	77,251	\$16,838	\$24,354	\$356,497	\$3,448
\$ 3,000 - \$ 4,999	64,095	\$9,937	\$20,513	\$689,835	\$4,108
\$ 5,000 - \$ 9,999	162,041	\$81,851	\$74,534	\$3,854,524	\$41,904
\$ 10,000 - \$ 19,999	301,497	\$658,257	\$224,995	\$13,084,415	\$481,369
\$ 20,000 - \$ 29,999	286,262	\$1,930,546	\$209,405	\$8,734,178	\$1,460,282
\$ 30,000 - \$ 39,999	252,557	\$1,379,076	\$156,498	\$2,644,352	\$2,123,530
\$ 40,000 - \$ 49,999	190,632	\$240,058	\$66,938	\$260,609	\$2,193,685
\$ 50,000 - \$ 59,999	129,898	\$0	\$0	\$282	\$1,896,795
\$ 60,000 - \$ 74,999	112,204	\$0	\$0	\$0	\$2,094,972
\$ 75,000 - \$ 99,999	82,971	\$0	\$0	\$0	\$1,826,236
\$ 100,000 - \$ 124,999	34,973	\$0	\$0	\$0	\$930,674
\$ 125,000 - \$ 149,999	17,791	\$0	\$0	\$0	\$518,616
\$ 150,000 - \$ 199,999	17,525	\$0	\$0	\$0	\$562,615
\$ 200,000 - \$ 249,999	8,668	\$0	\$0	\$0	\$276,458
\$ 250,000 - \$ 499,999	13,349	\$0	\$0	\$0	\$503,738
\$ 500,000 - \$ 999,999	4,391	\$0	\$0	\$0	\$198,687
\$1,000,000 and Over	2,062	\$0	\$0	\$0	\$68,625
Total	1,805,620	\$4,347,211	\$796,130	\$29,934,174	\$15,202,540

TABLE 13-D (Continued)
CREDITS CLAIMED ON RESIDENT PAY AND NO-PAY RETURNS
AGI AND TAX RESTRICTED TO POSITIVE VALUES

AGI Class	Number of Taxpayers	Out-of-State Tax Credit	Motor Vehicle Fuel Tax Credit	Other Nonrefundable Tax Credits	Other Refundable Tax Credits
\$ 0 or Less	47,453	\$56	\$287,872	\$26,871	\$300,183
\$ 1 - \$ 2,999	77,251	\$353	\$47,382	\$613	\$27,564
\$ 3,000 - \$ 4,999	64,095	\$687	\$37,312	\$1,677	\$420
\$ 5,000 - \$ 9,999	162,041	\$46,003	\$128,869	\$5,486	\$12,126
\$ 10,000 - \$ 19,999	301,497	\$866,391	\$326,483	\$143,157	\$62,374
\$ 20,000 - \$ 29,999	286,262	\$3,340,463	\$295,577	\$410,005	\$168,413
\$ 30,000 - \$ 39,999	252,557	\$5,990,806	\$256,511	\$690,845	\$169,047
\$ 40,000 - \$ 49,999	190,632	\$7,135,141	\$215,712	\$868,726	\$254,839
\$ 50,000 - \$ 59,999	129,898	\$6,714,535	\$171,731	\$851,096	\$130,090
\$ 60,000 - \$ 74,999	112,204	\$8,171,504	\$182,053	\$1,249,765	\$114,378
\$ 75,000 - \$ 99,999	82,971	\$9,003,420	\$201,633	\$2,019,530	\$169,766
\$ 100,000 - \$ 124,999	34,973	\$5,143,296	\$97,417	\$1,825,841	\$286,858
\$ 125,000 - \$ 149,999	17,791	\$3,647,376	\$62,778	\$1,536,210	\$72,817
\$ 150,000 - \$ 199,999	17,525	\$4,438,333	\$90,247	\$2,876,769	\$804,317
\$ 200,000 - \$ 249,999	8,668	\$2,868,560	\$47,294	\$2,435,149	\$147,603
\$ 250,000 - \$ 499,999	13,349	\$8,087,991	\$100,414	\$9,009,686	\$851,508
\$ 500,000 - \$ 999,999	4,391	\$7,123,395	\$26,118	\$10,267,214	\$7,184,595
\$1,000,000 and Over	2,062	\$16,241,453	\$27,826	\$70,855,558	\$7,248,106
Total	1,805,620	\$88,819,763	\$2,603,229	\$105,074,198	\$18,005,004

TABLE 14-D
RESIDENT PAY AND NO-PAY RETURNS BY TAXABLE INCOME
AGI AND TAX RESTRICTED TO POSITIVE VALUES

2012 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	100,958	\$403,304,124	\$223,646,810	\$0	207,115	20,186	\$354,379
\$ 1 - \$ 1,469	48,551	\$163,048,935	\$9,253,757	\$37,348,435	69,638	6,773	\$26,578
\$ 1,470 - \$ 2,938	55,539	\$277,808,829	\$14,009,433	\$122,977,321	79,062	8,276	\$39,631
\$ 2,939 - \$ 5,876	113,973	\$869,379,510	\$44,790,268	\$501,007,869	164,691	21,937	\$765,608
\$ 5,877 - \$13,221	267,559	\$3,623,638,413	\$217,849,401	\$2,530,800,120	392,399	81,896	\$36,733,790
\$ 13,222 - \$22,035	299,777	\$6,895,311,037	\$478,073,434	\$5,282,687,819	408,184	117,921	\$160,961,103
\$ 22,036 - \$29,380	236,331	\$7,671,623,555	\$602,215,761	\$6,062,365,969	301,252	109,134	\$247,280,579
\$ 29,381 - \$44,070	345,927	\$15,690,284,471	\$1,449,333,959	\$12,448,398,333	421,944	200,048	\$596,984,458
\$ 44,071 - \$66,105	202,329	\$13,636,093,613	\$1,520,440,346	\$10,679,284,846	249,149	157,266	\$584,167,876
\$ 66,106 and Over	134,676	\$27,221,548,207	\$4,704,456,725	\$20,338,839,240	181,759	125,128	\$1,365,839,790
Total	1,805,620	\$76,452,040,694	\$9,264,069,894	\$58,003,709,952	2,475,193	848,565	\$2,993,153,792

TABLE 15-D
RESIDENT PAY RETURNS BY TAXABLE INCOME
AGI AND TAX RESTRICTED TO POSITIVE VALUES

2012 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	390	\$8,134,588	\$2,197,285	\$0	695	81	\$354,379
\$ 1 - \$ 1,469	267	\$1,381,122	\$106,081	\$197,470	403	18	\$26,578
\$ 1,470 - \$ 2,938	364	\$2,315,330	\$-21,925	\$811,287	493	16	\$39,631
\$ 2,939 - \$ 5,876	32,633	\$260,281,057	\$18,449,726	\$162,009,257	36,737	121	\$765,608
\$ 5,877 - \$13,221	185,545	\$2,591,049,611	\$202,092,599	\$1,808,274,467	229,751	17,752	\$36,733,790
\$ 13,222 - \$22,035	278,982	\$6,472,840,033	\$477,584,204	\$4,945,387,298	362,736	98,293	\$160,961,103
\$ 22,036 - \$29,380	232,984	\$7,565,412,211	\$597,044,534	\$5,978,467,864	295,079	107,359	\$247,280,579
\$ 29,381 - \$44,070	342,864	\$15,543,522,271	\$1,435,055,025	\$12,337,503,067	418,061	198,680	\$596,984,458
\$ 44,071 - \$66,105	200,416	\$13,500,993,360	\$1,504,328,871	\$10,577,935,356	246,606	156,155	\$584,167,876
\$ 66,106 and Over	132,652	\$26,528,928,924	\$4,604,943,903	\$19,821,762,596	178,389	123,656	\$1,365,839,790
Total	1,407,097	\$72,474,858,507	\$8,841,780,303	\$55,632,348,662	1,768,950	702,131	\$2,993,153,792

TABLE 16-D
RESIDENT NO-PAY RETURNS BY TAXABLE INCOME
AGI AND TAX RESTRICTED TO POSITIVE VALUES

2012 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	100,568	\$395,169,536	\$221,449,525	\$0	206,420	20,105	\$0
\$ 1 - \$ 1,469	48,284	\$161,667,813	\$9,147,676	\$37,150,965	69,235	6,755	\$0
\$ 1,470 - \$ 2,938	55,175	\$275,493,499	\$14,031,358	\$122,166,034	78,569	8,260	\$0
\$ 2,939 - \$ 5,876	81,340	\$609,098,453	\$26,340,542	\$338,998,612	127,954	21,816	\$0
\$ 5,877 - \$13,221	82,014	\$1,032,588,802	\$15,756,802	\$722,525,653	162,648	64,144	\$0
\$ 13,222 - \$22,035	20,795	\$422,471,004	\$489,230	\$337,300,521	45,448	19,628	\$0
\$ 22,036 - \$29,380	3,347	\$106,211,344	\$5,171,227	\$83,898,105	6,173	1,775	\$0
\$ 29,381 - \$44,070	3,063	\$146,762,200	\$14,278,934	\$110,895,266	3,883	1,368	\$0
\$ 44,071 - \$66,105	1,913	\$135,100,253	\$16,111,475	\$101,349,490	2,543	1,111	\$0
\$ 66,106 and Over	2,024	\$692,619,283	\$99,512,822	\$517,076,644	3,370	1,472	\$0
Total	398,523	\$3,977,182,187	\$422,289,591	\$2,371,361,290	706,243	146,434	\$0