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2022 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

2022 RETURNS FILED IN 2023

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INTRODUCTION

In 2023, a total of \$4.3 billion in Iowa individual income tax liability was reported on 1.6 million returns for tax year 2022. The reported tax was based on \$181.3 billion in Iowa net income and \$130.7 billion in net taxable income. This report provides a summary of data obtained from 2022 IA 1040 Individual Income Tax returns and a review of the relevant features of Iowa tax law.

This report is organized into two major sections:

- An overview and analysis of information reported on 2022 Iowa individual income tax returns.
- Statistical appendices A through D. Appendices A and B provide data aggregated by return, such that information for married taxpayers filing on one return is treated on a combined basis. This convention is employed throughout the narrative portion of this report including charts and tables. Appendices C and D provide data aggregated by taxpayer, with married taxpayers filing separately on one tax return treated as two individual taxpayers for purposes of analysis.
 - *Appendix A – All Returns* provides data for all returns.
 - *Appendix B – Iowa-Resident Returns* provides data for returns filed by Iowa-resident taxpayers only.
 - *Appendix C – All Taxpayers* counts married taxpayers filing separately on one return as separate taxpayers and concerns all Iowa taxpayers.
 - *Appendix D – Iowa-Resident Taxpayers* counts married taxpayers filing separately on one return as separate taxpayers and concerns Iowa-resident taxpayers only.

OVERVIEW OF RELEVANT FEATURES OF TAX LAW – TAX YEAR 2022

The key features of the 2022 Iowa individual income tax are similar to those in the federal income tax and in other states with progressive tax rates. This section of the report highlights individual income tax law changes for 2022, fundamental features of the Iowa tax structure, and related items such as additional taxes, credits, and check-off programs. Table 2 provides information on these additional items, including descriptions and impacts.

Tax Year 2022 Law Changes

Comparisons between the statistical data contained in this report and data contained in reports from prior years should be made with due consideration of the effects of tax law changes. Year to year increases or decreases in a given measure

may arise from changes in law as well as demographic or economic trends. Important Iowa tax law changes applicable to tax year 2022 include the following:

- The income tax brackets in the rate schedule and standard deductions were indexed upward by 4.0 percent. The indexation is made each year to prevent taxpayers from incurring increased tax liabilities due to inflation.
- The standard deduction for single filers and married individuals filing separately was \$2,210; up from \$2,130 in tax year 2021. For all other filing statuses, the standard deduction was \$5,450; up from \$5,240 the prior year.
- For tax years beginning on or after January 1, 2020, Iowa has adopted rolling conformity, meaning the state will automatically conform with any changes made to the Internal Revenue Code (IRC), except as specified by Iowa law.
- In 2021, the federal Child Tax Credit was refundable for federal income tax purposes. Taxpayers who received a refund in 2022 from their 2021 federal income tax return are not required to add back any of the portion of the federal refund attributable to the refundable portion of the Child Tax Credit.
- In 2021, the federal Child and Dependent Care Credit was partially refundable for federal income tax purposes. Taxpayers who received a refund in 2022 from their 2021 federal income tax return are not required to add back any of the portion of the federal refund attributable to the refundable portion of the federal Child and Dependent Care Credit.
- The qualified business income deduction has increased from 50% to 75% of the federal deduction.
- The Domestic Production Activities Deduction (DPAD) 199A(g) deduction has increased from 50% to 75% of the federal deduction.
- Taxpayers who itemize their deductions are allowed a charitable mileage rate of 50 cents per mile beginning July 1, 2022, which is an increase from 39 cents per mile.
- Taxpayers who wish to claim the Farm to Food Donation Tax Credit are no longer required to submit their authorized food donation receipts to the Department of Revenue by January 15 and receive a tax credit certificate prior to claiming the tax credit. Instead, taxpayers may make tax credit claims directly on their Iowa tax return by using their authorized food donation receipts to complete the IA 178 Farm to Food Donation Tax Credit Form and including that IA 178 form with their Iowa tax return.
- Taxpayers claiming any Iowa Composite Credits reported on IA Schedule CC should report this amount on line 62 of IA Form 1040, and include IA Schedule CC (41-178) with the return.

Filing Requirements

For 2022, single taxpayers who were Iowa residents, under age 65, and had Iowa net income of \$9,000 or more were required to file an Iowa tax return. Iowa residents other than single filers who were under age 65 and had household Iowa net income of \$13,500 or more were required to file an Iowa return. Single taxpayers with Iowa net income of \$5,000 or more who were claimed as a dependent on another person's return were required to file a return. Single taxpayers age 65 or over with Iowa net income of \$24,000 or more and married taxpayers with at least one spouse age 65 or over with Iowa net income of \$32,000 or more were required to file an Iowa return. Nonresidents with \$1,000 or more in household net income from Iowa sources, taxpayers who were subject to the Iowa lump sum tax or the Iowa alternative minimum tax, and military personnel who claimed Iowa as their legal residence were also required to file an Iowa return.

Filing Status

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

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

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

Gross Income

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

Net Income

Iowa net income is also referred to as adjusted gross income, or AGI, in this report. For tax years beginning on or after January 1, 2020, Iowa has adopted rolling conformity, meaning the state will automatically conform with any changes made to the Internal Revenue Code (IRC), except as specified by Iowa law. For the most part, the calculation of Iowa net income is still the same as the calculation for federal adjusted gross income (AGI). However, the calculation of Iowa net income will be different from the federal AGI calculation when it comes to certain items, such as depreciation for certain assets placed in service before tax year 2021, section 179 special election deductions, and the business interest expense limitation. Other exclusions and deductions applicable to tax year 2022 are noted below.

Net Taxable Income

To determine net taxable income, the following deductions from net income were allowed for 2022:

1. Federal income taxes paid during the year less federal income tax refunds received during the year. Federal income taxes, excluding any payroll taxes and any repayment of health care premium tax credits. Federal income tax refunds, excluding any refunds resulting from the federal Earned Income Tax Credit, Additional Child Tax Credit, First-time and Existing Homebuyer Credits, and refundable education and adoption credits.
2. The larger of the following amounts:
 - a. A standard deduction of \$2,210 for single filers and for each married individual filing separately; a standard deduction of \$5,450 for taxpayers who filed married using a joint return, head of household, or qualifying widow(er) with a dependent child.

- b. Itemized deductions as allowed by Iowa Code Sections 422.9 and 422.7. Updated guidance for deductions, exclusions, and tax credits available in 2022 includes:¹
 - i. The qualified business income deduction has increased from 50% to 75% of the federal deduction.
 - ii. The Domestic Production Activities Deduction (DPAD) has increased from 50% to 75% of the federal deduction.
 - iii. Eligible educators can deduct out-of-pocket educator expenses of up to \$200 (down from \$250 for tax year 2021) in excess of the federal deduction limitation, not to exceed a total of \$500 per eligible educator.
3. New adjustments to income, up to \$1,000 include:
- a. Premium pay received by a certified peace officer who was designated by the governor of the State of Iowa as an eligible worker.
 - b. Premium pay received by a correctional officer or medical staff member at a correctional facility who was designated by the governor of the State of Iowa as an eligible worker.
 - c. Premium pay received by a teacher employed by an independently accredited school or a teacher employed by the State of Iowa who was designated by the governor as an eligible worker.
 - d. Teacher retention payment received by a teacher that was funded from moneys received by the State of Iowa from the elementary and secondary school emergency relief fund pursuant to the federal Coronavirus Response and Relief Appropriations Act or the American Rescue Plan Act of 2021.
 - e. Teacher retention payment received by a teacher employed by a private school or specially accredited school, that was funded from the private sector worker premium pay program administered by the department of education that was funded from the State of Iowa moneys.
 - f. Recruitment and retention bonus received by a child care worker through the recruitment and retention bonus program administered by the department of human services.

¹ For tax years beginning on January 1, 2020, Iowa has adopted rolling conformity, meaning the state will automatically conform with any changes made to the Internal Revenue Code (IRC), except as specified by Iowa law. See IA 1040 Expanded Instructions. (<https://tax.iowa.gov/expanded-instructions>)

Net taxable income reported on 2022 Iowa returns was subject to the following rates and tax brackets (see Table 1):

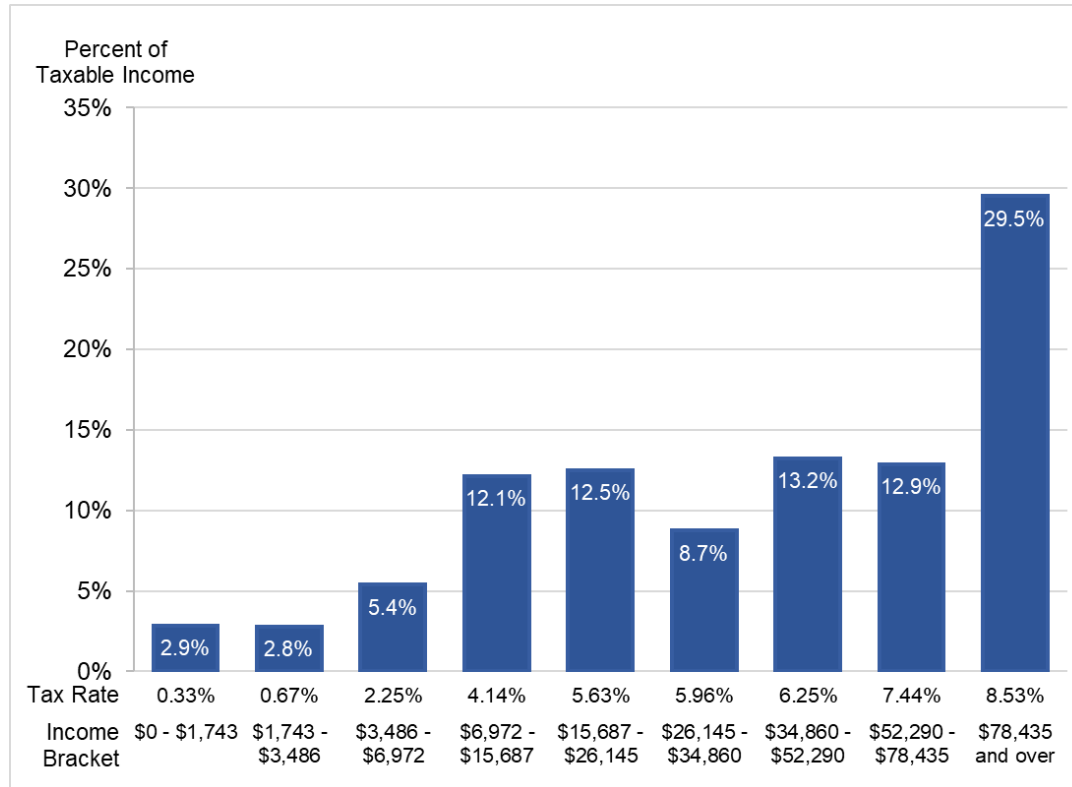
Table 1. Iowa 2022 Tax Rate Schedule

Rate	Taxable Income			
0.33%	over	\$0	but not over	\$1,743
0.67%	over	\$1,743	but not over	\$3,486
2.25%	over	\$3,486	but not over	\$6,972
4.14%	over	\$6,972	but not over	\$15,687
5.63%	over	\$15,687	but not over	\$26,145
5.96%	over	\$26,145	but not over	\$34,860
6.25%	over	\$34,860	but not over	\$52,290
7.44%	over	\$52,290	but not over	\$78,435
8.53%	over	\$78,435	but not over	--

Note to Table 1: Taxpayers other than single filers have the option of subtracting \$13,500 (\$32,000 if age 65 or over) from their household Iowa net income (plus any pension exclusion and reported Social Security benefits) and multiplying the difference by a flat rate of 8.53 percent to compute their alternate tax. Taxpayers may use this alternate tax calculation if it results in a lower tax liability than applying the progressive tax rates to net taxable income.

Figure 1 shows the percentage of total 2022 taxable income of Iowa residents within each bracket and its associated statutory tax rate. For example, the first \$1,743 of taxable income comprises 2.9 percent of total taxable income reported on returns filed by Iowa-resident taxpayers; this amount was taxed at 0.33 percent in 2022. The State's highest marginal tax rate, 8.53 percent, was applicable to 29.5 percent of total taxable income of Iowa residents; in other words, 70.5 percent of Iowa residents' taxable income was subject to a marginal rate of 7.44 percent or lower.

Figure 1. Tax Year 2022 Aggregate Taxable Income of Iowa Residents by Tax Rate and Tax Bracket



Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 2022:

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

Nonresident/Part-Year Resident Credit

Individuals with Iowa-source income who were not full-year residents of Iowa were required to report their income, adjustments, and deductions from all sources. After computing tax on net taxable income from all sources, nonresidents and part-year residents were allowed a credit against that computed tax that reflects the ratio of non-Iowa-source income to total income. The nonrefundable tax credit was computed using the Schedule IA 126. In 2022, the nonresident/part-year resident credit was claimed on 170,453 returns and totaled \$3.69 billion.

Out-of-State Tax Credit

Iowa residents and part-year residents received a tax credit for income subject to tax in Iowa as well as another state or foreign country. The credit equaled the Iowa tax owed on this income, but could not exceed the tax that was imposed by the other state or country. The nonrefundable credit is computed using the Schedule IA 130; separate schedules were required for each state or country that imposed tax. In 2022, out-of-state credit claims totaled \$159.0 million on 82,088 returns.

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

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

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

REVIEW OF 2022 TAX YEAR

Filing Status

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

Figure 2A. Percentage of Returns by Filing Status

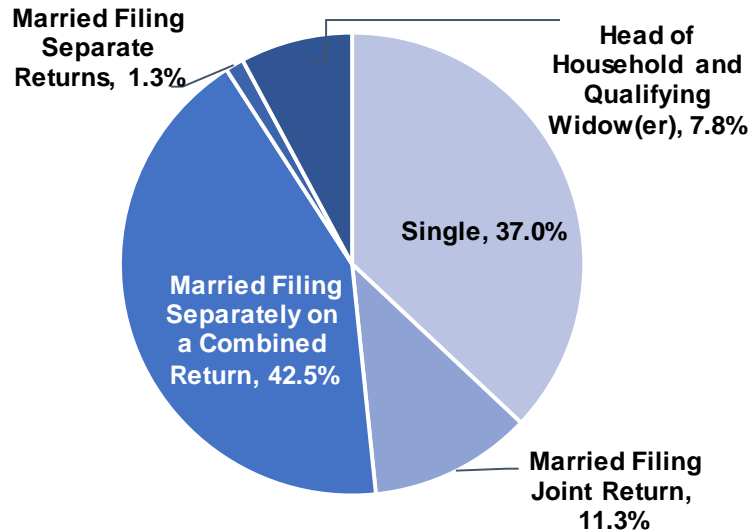
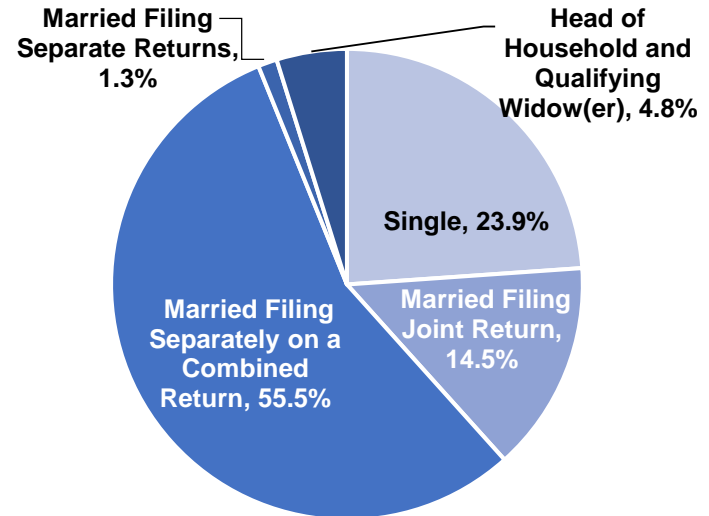


Figure 2B. Percentage of Tax Liability by Filing Status



Standard/Itemized Deductions Taxpayers whose deductions were not more than the Iowa standard deduction accounted for 58.2 percent of returns; the remaining 41.8 percent of returns were filed by taxpayers who itemized deductions and whose deductions exceeded the standard deduction amount.

Federal Tax Deduction	For the 2022 tax year, a total of \$37.8 billion in net federal taxes was deducted from net income, compared to \$31.2 billion in tax year 2021. This is an increase of 21.0 percent.
Additional Taxes	<p>The special tax on lump sum distributions of pensions was reported on 83 returns, totaling \$16,497.</p> <p>The Iowa alternative minimum tax was imposed, for the most part, on the same tax preference items and adjustments on which the federal Alternative Minimum Tax was imposed, and equaled the excess of the alternative minimum tax calculation over the amount owed under the progressive rates or the alternate tax. The Iowa alternative minimum tax was reported on 34,369 returns and totaled \$10.1 million.</p> <p>School District Surtax collections decreased by 3 percent from the prior year. Of Iowa's 327 school districts in 2022, 287 imposed the surtax, receiving \$117.3 million in revenue from this State-collected source of revenue. In 2021, 285 districts imposed the surtax and received \$121.2 million. One county, Appanoose, imposed a local surtax to fund emergency medical services; it received \$100,000 from this surtax in 2022.</p>
Tax Credits	Excluding the exemption credits, the nonresident/part-year resident credits, and the out-of-state tax credit, \$306.1 million in tax credits were claimed on 2022 returns, compared with \$284.4 million in 2021. This is an increase of 7.6 percent from the prior year, compared to an 18 percent increase in credits claimed from 2020 to 2021. Table 2 documents the utilization of those tax credits claimed directly on the 2022 IA 1040 return; other tax credits claimed on the IA 148 Tax Credits Schedule are discussed briefly in Note to Table 2.
Check-offs	The tax form allows taxpayers to make charitable contributions using four checkoffs; donations to these checkoffs increase taxpayers' liability. In 2022, there were 16,372 contributions to these checkoff programs for a total of \$339,231. In 2021, there were 17,958 contributions to these checkoff programs for a total of \$373,358 (see Table 2).

Table 2. Additional Taxes, Credits, and Check-Off Programs for 2022

Tax Item	Effective Year	Characteristics	Impact In 2022
Additional Taxes			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distributions of pensions.	83 Returns \$16,497
Iowa Alternative Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that the alternative minimum tax exceeds regular tax.	34,369 Returns \$10.07 Million
School District Surtax	1976	Up to 20% of State income tax in authorizing districts.	747,469 Returns in 287 School Districts \$117.30 Million
Emergency Medical Services Surtax	1992	Up to 1% of State income tax in authorizing counties.	5,229 Returns in 1 County (Appanoose) \$100,142
Nonrefundable Tax Credits*			
Tuition and Textbook Tax Credit	1987	25% of the first \$2,000 of qualifying expenses per dependent. Maximum tax credit of \$500 for each dependent. (Expense limit was raised from \$1,000 to \$2,000 effective tax year 2021.)	113,947 Returns \$25.30 Million
Volunteer Firefighter/EMS Personnel/Reserve Peace Officer Tax Credit	2013	A tax credit of up to \$100 for volunteer firefighters, volunteer emergency medical services (EMS) personnel, and reserve peace officers. The tax credit is prorated to the number of months of service in the year.	12,963 Returns \$3.25 Million

Table 2, continued

Tax Item	Effective Year	Characteristics	Impact In 2022
Refundable Tax Credits*			
Fuel Tax Credit	1975	Credit for motor vehicle fuel tax paid on fuel used for exempt purposes.	13,300 Returns \$2.43 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 \$90,000. The credit may not be taken if the Early Childhood Development Tax Credit is claimed.	36,635 Returns \$7.09 Million
Earned Income Tax Credit (EITC)	1990	15% of federal Earned Income Tax Credit in 2020, with eligibility based on income, marital status, and number of dependents.	174,618 Returns \$59.86 Million
Early Childhood Development Tax Credit	2006	25% of qualified early childhood development expenses for dependents age three to five for households with income less than \$90,000. The credit may not be taken if the Child and Dependent Care Tax Credit is claimed.	4,315 Returns \$0.81 Million
Check-Offs			
Fish and Wildlife Check-off	1982	Taxpayers may contribute \$1 or more of their own money to the Fish/Wildlife Protection Fund	5,818 Returns \$145,411
State Fair Check-off	1993	Taxpayers may contribute \$1 or more of their own money to the State Fairgrounds Renovation Fund.	3,233 Returns \$59,108
Combined Iowa Volunteer Firefighters and Veterans Trust Contribution Check-offs	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.	3,482 Returns \$65,338
Child Abuse Prevention Check-off	2008	Taxpayers may contribute \$1 or more of their own money to the Child Abuse Prevention Fund.	3,839 Returns \$69,374

***NOTE TO TABLE 2:**

The table does not separately list individual credits that are reported in aggregate on either line 52 (“Other nonrefundable Iowa credits”) or line 62 (“Other refundable credits”) of the 2022 Iowa 1040 tax form. For 2022, total other nonrefundable credits of \$104.7 million were claimed on 19,608 returns; other refundable credits were claimed on 6,889 returns and totaled \$102.6 million. Additional information on 2022 tax credit claims will be published in the Annual Tax Credits Claims Report, based on analysis of the IA 148 Tax Credits Schedule. Other refundable credits and other nonrefundable credits are listed in the statistical appendix of this report. More information about all tax credits can be found in the Iowa Department of Revenue [Tax Credits Users’ Manual](#).

TAX LIABILITY BY ADJUSTED GROSS INCOME

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

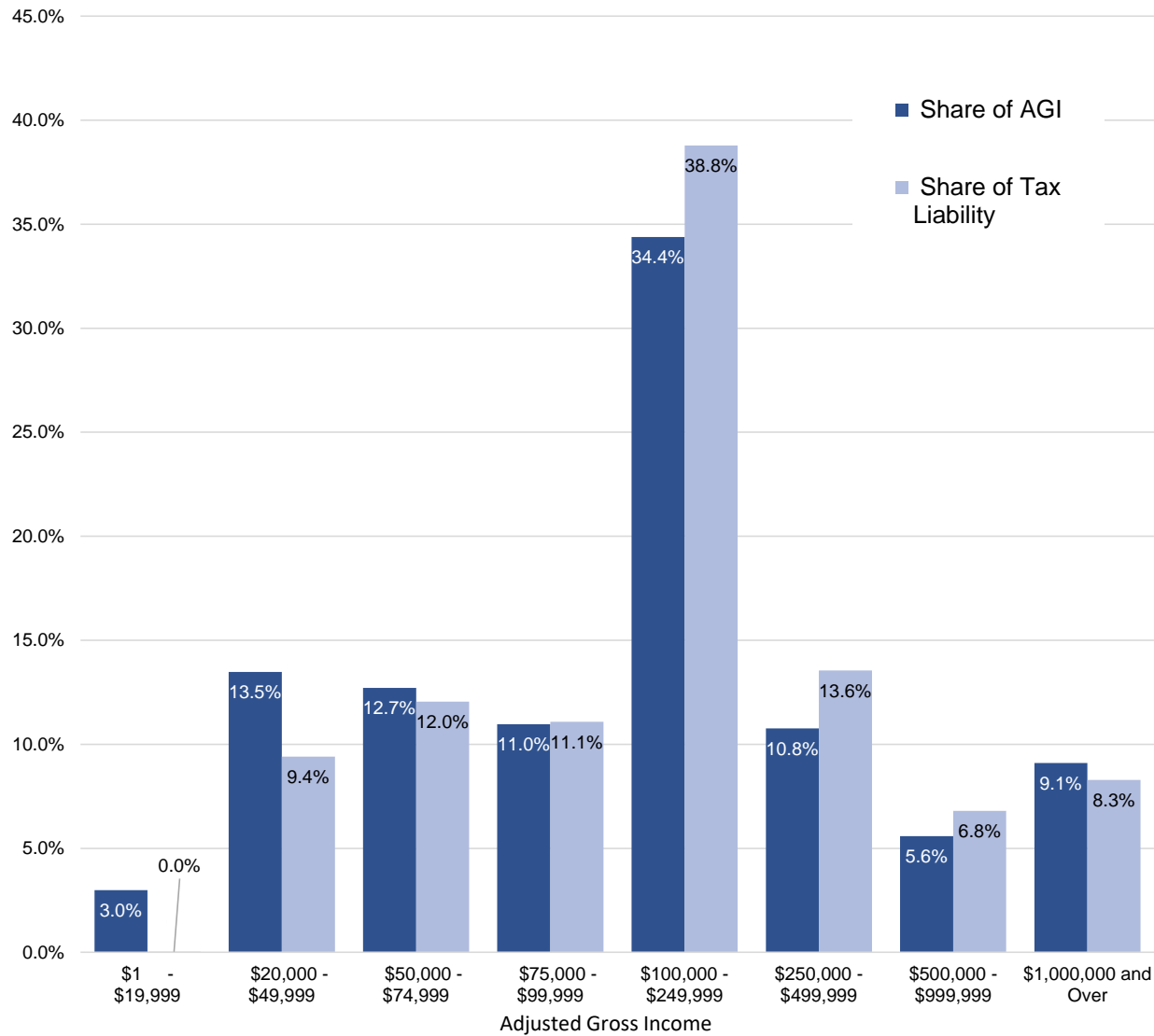
Table 3 presents tax liability by adjusted gross income both for all taxpayers and for Iowa-resident taxpayers only. Note that, for both groups, adjusted gross income represents income from all sources, whether within Iowa or outside of the state, after adjustments. Meanwhile, tax liability represents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

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

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	-\$3,416	-\$9	N/A	-\$2,653	-\$7	N/A
\$1 - \$19,999	\$3,515	\$2	0.0%	\$3,213	\$1	0.0%
\$20,000 - \$49,999	\$15,837	\$394	2.5%	\$14,477	\$377	2.6%
\$50,000 - \$74,999	\$15,174	\$504	3.3%	\$13,652	\$482	3.5%
\$75,000 - \$99,999	\$13,368	\$465	3.5%	\$11,778	\$444	3.8%
\$100,000 - \$249,999	\$43,373	\$1,621	3.7%	\$36,923	\$1,553	4.2%
\$250,000 - \$499,999	\$16,460	\$579	3.5%	\$11,561	\$543	4.7%
\$500,000 - \$999,999	\$11,315	\$301	2.7%	\$6,000	\$272	4.5%
\$1,000,000 - And Over	\$65,653	\$451	0.7%	\$9,779	\$332	3.4%
Total	\$181,278	\$4,309	2.4%	\$104,731	\$3,998	3.8%

Figure 3 provides additional data regarding the progressivity of the Iowa income tax, showing the distribution of income alongside the distribution of tax liability. The figure concerns only Iowa residents with positive AGI. Broadly speaking it reflects the structure of the Iowa income tax such that, owing to higher statutory marginal tax rates for higher taxable incomes, the standard deduction, personal exemptions, and refundable credits for lower-income households, the aggregate share of tax liability borne by taxpayers with lower incomes is less than their share of AGI. As the figure indicates, this is true of taxpayers with incomes below \$50,000. For taxpayers in other income groups the situation is reversed, although for taxpayers with AGI of \$50,000 to under \$100,000, the respective percentages are nearly equal. The share of tax liability and the share of AGI are most disproportionate for those taxpayers with income of at least \$100,000 but less than \$250,000; this group's share of tax liability exceeds its share of AGI by nearly 4.5 percentage points. This group also accounts for both the largest share of AGI and the largest share of tax liability.

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



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

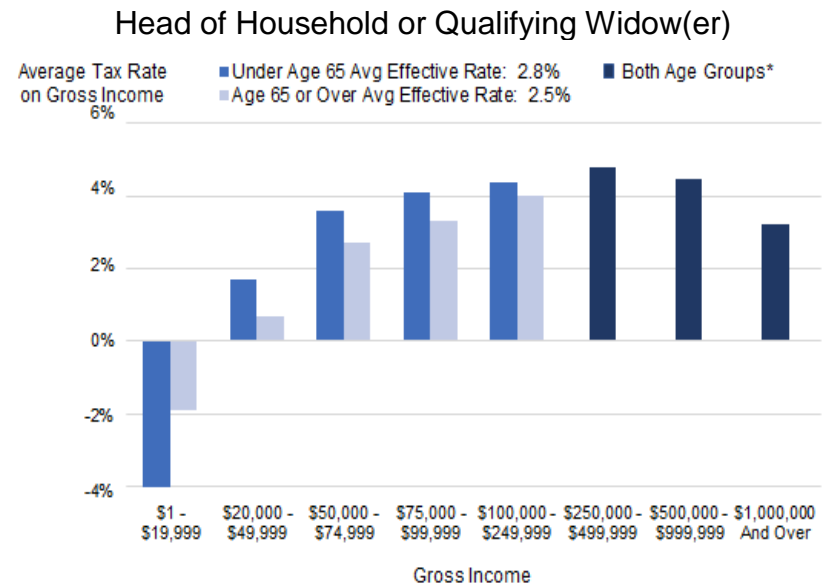
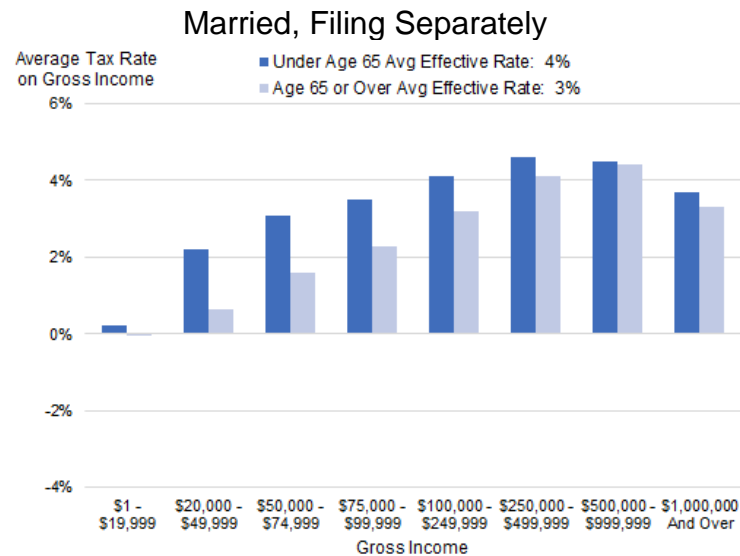
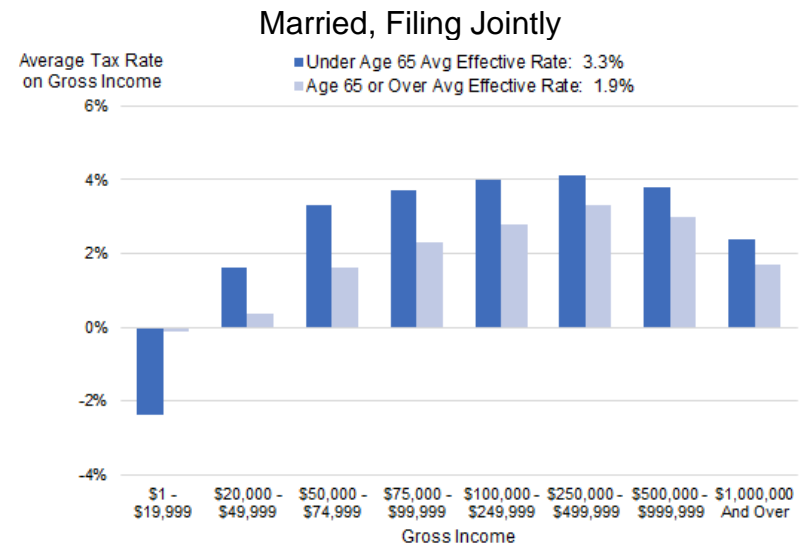
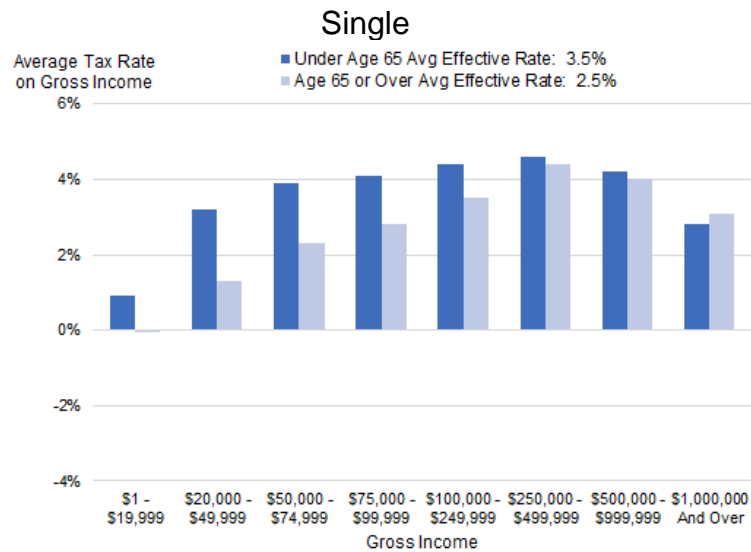
EFFECTIVE TAX RATES

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

To account for these important differences, Figure 4 presents average effective tax rates by gross income level and age group for the various filing statuses which may be used by Iowa taxpayers. The figure excludes taxpayers with negative gross income. Across all income groups, filing statuses, and income levels, the average effective tax rate in 2022 was 3.5 percent. For the reasons broadly outlined above, average effective tax rates vary considerably across income groups within each age category and filing status. The average effective tax rate is, in fact, negative for the lowest-income groups among married taxpayers filing jointly and taxpayers filing as a head of household or qualifying widow(er). This is primarily an effect of the EITC, which particularly targets low-income earners with dependent children.

Although average effective tax rates partly reflect graduated rates and other progressive elements of the Iowa individual income tax, taxpayers with the highest levels of gross income in 2022 did not experience the highest average effective rates. Figure 4 shows that the distribution of average effective rates by gross income is somewhat bell-shaped across all filing statuses, with lower rates at the lower and highest income ranges, and the highest average effective tax rates generally being paid by taxpayers with income between \$100,000 and \$999,999. Among taxpayers below age 65 and in all filing statuses (except for those married filing separately), those with gross income greater than \$1 million, on average, experienced effective rates that were lower than that of taxpayers in any other income category above \$50,000 in their respective filing status category. For married taxpayers filing separately, however, those with gross income greater than \$1 million had an average effective tax rate that was more in line with the income levels of \$75,000 to \$99,999, and did not fall below the rates for the lower income levels.

Figure 4. Tax Year 2022 Iowa Individual Income Tax Average Effective Rates by Filing Status for Resident Filers



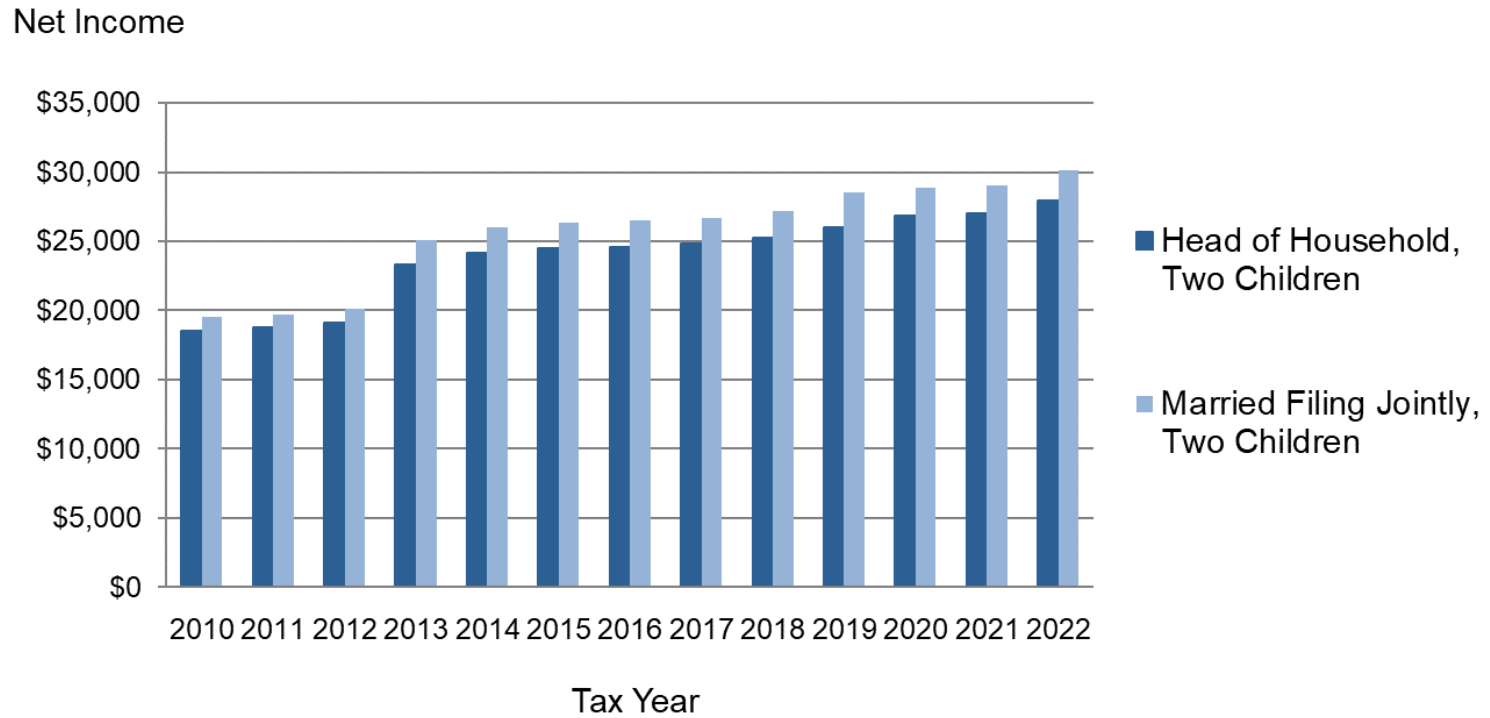
*Both age groups are shown together in higher income ranges due to the lower number of taxpayers.

LOW-INCOME TAXPAYERS AND THE IOWA INDIVIDUAL INCOME TAX

More information concerning the impact of the Iowa individual income tax on low-income taxpayers is provided in Figures 5 and 6. The income levels in Figure 5 represent the threshold at which a household with two children, headed by a married couple filing jointly or a single head of household, incurred its first dollar of Iowa income tax liability in each tax year between 2010 and 2022. Threshold calculations for each tax year incorporate Iowa individual income tax rates and brackets, standard deduction amounts, personal and dependent exemption credits, and the Iowa Earned Income Tax Credit. Households with income at the threshold are estimated to face no federal tax liability and any federal EITC refunds are exempt from inclusion as taxable federal refunds. Because tax rates and exemption credit amounts do not typically change from year to year, the threshold usually increases only as a result of annual indexation of brackets and standard deductions, with the Iowa EITC calculated as a percentage of the federal EITC. Between tax years 2012 and 2013, however, the Iowa EITC percentage increased from seven to 14 percent of the federal EITC. This increase accounts for the marked rise in the threshold levels in 2013. In tax year 2014, the EITC percentage increased again, by one percentage point to 15 percent.

In tax years 2010 through 2012, the net income level below which a household with two children owed no Iowa income tax was between \$18,500 and \$19,100 for single taxpayers filing as head of household, and between \$19,500 and \$20,100 for married taxpayers. In 2013, the thresholds increased to \$23,319 and \$25,055 respectively, representing an increase of 22 percent and 24.5 percent over the previous year. From then on, the increases have been less dramatic, settling at a five-year average increase of about 1.9 percent in each five-year period from tax years 2015 through 2021, increasing, however, to 2.4 percent in the latest period from 2018 through 2022.

Figure 5. Net Income at which First Dollar of Iowa Individual Income Tax is Collected, Tax Years 2010 through 2022

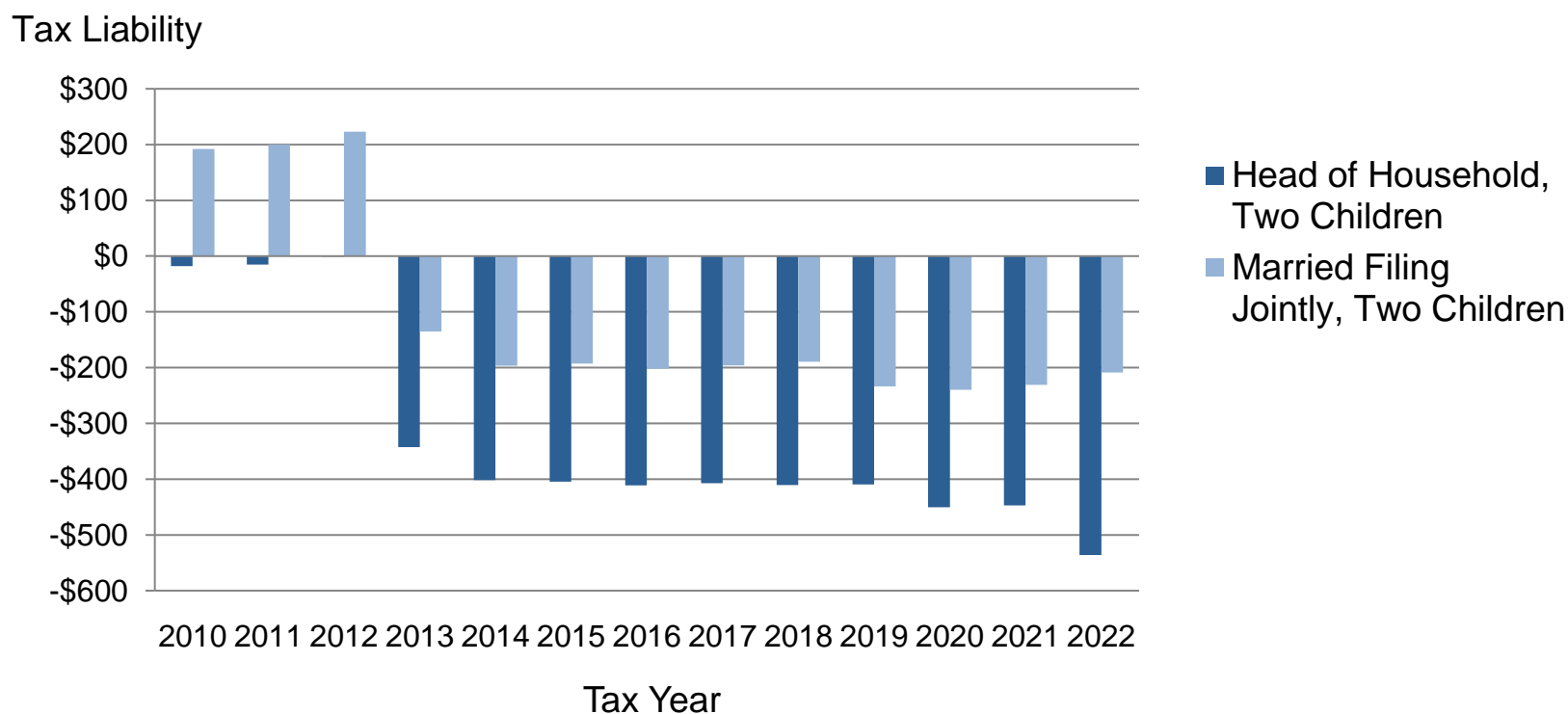


Note: Figure reflects assumptions specified for taxpayers filing married jointly or head of household with two children.

Figure 6 also presents data for tax years 2010 through 2022. The figure shows estimated Iowa individual income tax liability for households whose net income was equivalent to the poverty threshold under guidelines computed by the U.S. Department of Health and Human Services (HHS). These thresholds are adjusted annually and vary by family size. Figure 6 provides tax liability estimates for both a household of three, headed by a single parent filing as a head of household, and a household of four, headed by a married couple filing jointly. These estimates are based on Iowa individual income tax rates and brackets, standard deduction amounts, personal and dependent exemption credits, and the Iowa Earned Income Tax Credit.

For the thirteen years shown in the figure, Iowa income tax liability for a household of three whose net income was at the poverty threshold was negative. Beginning with tax year 2013, Iowa income tax liability for a household of four was likewise negative. Given the assumptions underlying these estimates, the downturn in tax liability beginning in 2013 is a result of the EITC, which is refundable. The marked decrease in Iowa income tax liability for both types of households in tax year 2013 and the large but much less dramatic decrease in 2014 reflect the changes in the Iowa EITC described above. In 2022, the poverty threshold for a household of three was \$23,030; given the assumptions used for this analysis, such a household had an Iowa income tax liability of -\$536. A household of four with net income at the poverty threshold in 2022 of \$27,750, would have Iowa income tax liability of -\$209.

Figure 6. Estimated Iowa Income Tax Liability at Poverty Threshold, Tax Years 2010 through 2022



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

HISTORICAL TRENDS IN FILINGS, INCOME, AND TAX LIABILITY

Table 4 provides the number of tax returns filed, adjusted gross income (AGI), net taxable income, and tax liability since tax year 2015. It provides separate panels for all taxpayers and for Iowa-resident taxpayers only. As seen in the table, annual changes in the number of taxpayers have been modest from 2016 to 2018 after several previous years of increases of one percent or more. In 2019, however, there was an increase of nearly 2 percent over 2018 in the total number of returns, and an increase of 1.7 percent among Iowa-resident taxpayers. After moderating to an increase of just over 1 percent from 2019 to 2020, the rate of change in total returns from 2020 to 2021 reversed to a 0.9 percent decrease for all taxpayers, and a 1.3 percent decrease among Iowa-resident taxpayers. This may be due to changes in federal tax law that expanded some tax credits in tax year 2020 due to COVID, which might have caused some taxpayers to file returns for that year but not for 2021. The decrease in the number of returns deepened in tax year 2022 over 2021 to a 1.3 percent decrease among all taxpayers and -1.4 percent among resident taxpayers. Unlike 2021, however, when AGI, taxable income and tax liability all showed an *increase* over 2020 (35 percent, 33 percent, and 13 percent respectively), 2022 saw a marked *decrease* among all taxpayers in the three measures of -23.5 percent, -26.7, and -2.4 percent, respectively, when compared to tax year 2021. (The change from 2020 to 2021 is discussed in more detail below.) The sharp decrease in 2022 may reflect a return to more normal taxable income conditions than those experienced under COVID. When compared to 2020 (on an unadjusted basis), 2022 showed growth among all taxpayers in AGI of 3 percent and tax liability of 10 percent, while net taxable income experienced a modest 3 percent decrease. Among resident taxpayers, the increase in AGI was 12 percent, with net taxable income showing growth of 9 percent, and tax liability of 10 percent when compared on an unadjusted basis to tax year 2020.

In general, increases or decreases in income have led to similar changes in net taxable income and tax liability. Modifications to Iowa tax law can also affect growth in income and in tax liability over time. Federal tax law, too, has an effect on State tax liability because taxpayers are allowed to deduct their net federal income tax payments from Iowa taxable income on their Iowa returns. This is especially true for tax year 2018 when changes to federal income tax law led to an aggregate net decrease in federal tax liability for resident Iowa taxpayers and, in turn, an increase in state tax liability. Tax year 2019 saw that reversed with a net decrease in state tax liability of -6 percent over the prior year. That decline in tax liability was again reversed in 2020 when tax liability increased over 7 percent from 2019, and became nearly equal to the 2018 levels. The temporary decline in 2019 can be attributed to the changes to Iowa Code through Senate File 2417, which reduced Iowa individual income tax rates from the prior year and generally conformed Iowa's individual income tax laws to the federal tax code (the Tax Cuts and Jobs Act of 2017), which also reduced tax rates. Net taxable income among all taxpayers saw a large increase in 2021 of 32.9 percent over the prior year. This may be due to several factors, including a rebound in the economy over 2020, higher capital gains, higher schedule E income, and higher interest income. Wage income also jumped, and farm income increased from previous years. The increase in tax liability in 2021 at 12.9 percent among all taxpayers was more moderate than the increase in income. Iowa-resident taxpayers also saw an increase in net taxable income of 9.1 percent, which was notably not as large as among all taxpayers. The increase in tax liability in 2021 over

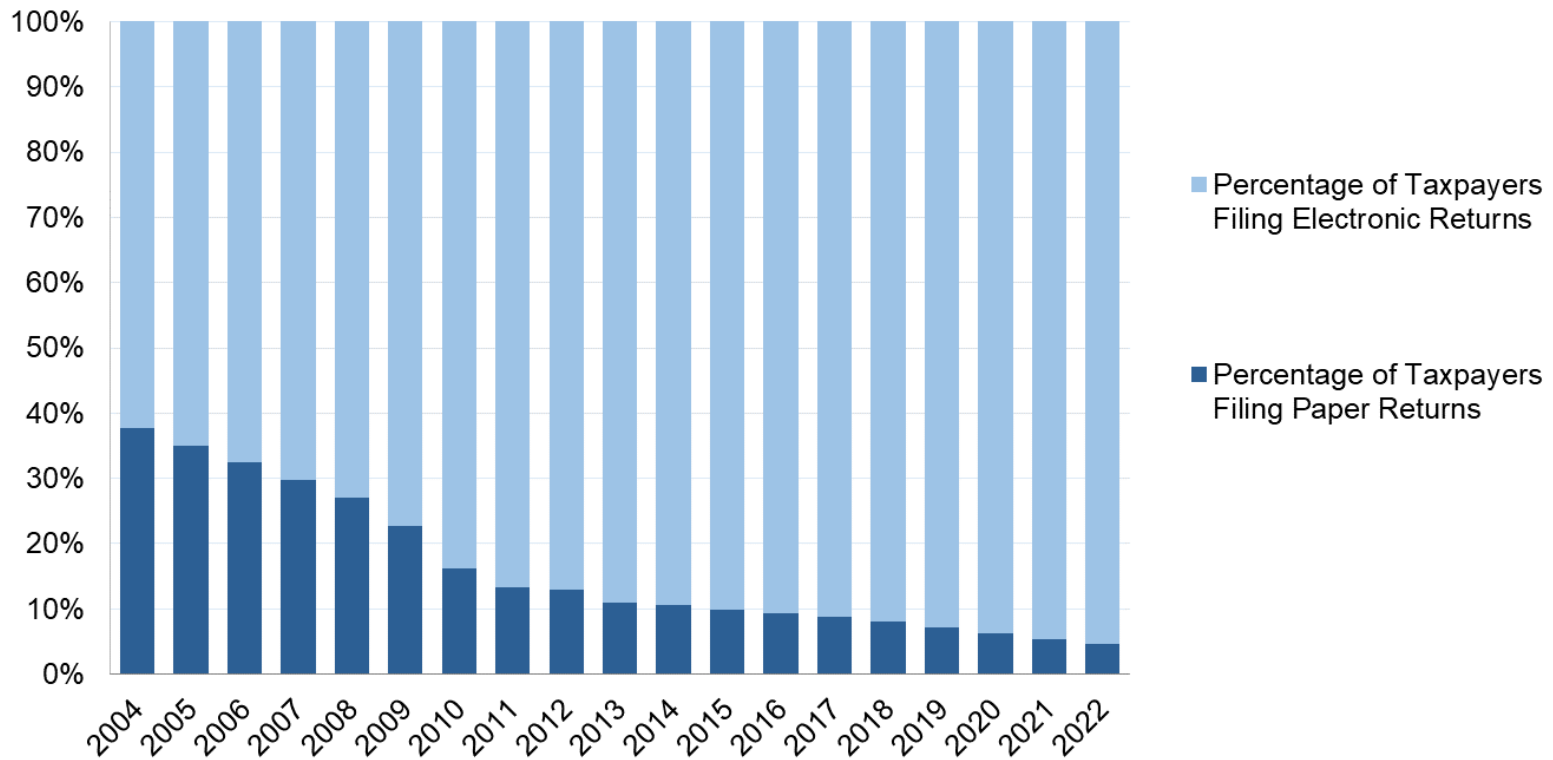
2020 was 2.1 percentage points higher than the increase in taxable income, at 11.2 percent compared to 9.1 percent. This is slightly lower than the increase in 2020 over 2019, at 2.5 basis points. Tax year 2022, however, saw a reversal in the percentage change in tax liability when compared to 2021, when the annual tax liability fell by 2.4 percent among all taxpayers, and by 1.5 percent among resident taxpayers. Notably, the percentage decreases in AGI and taxable income were greater than the decrease in tax liability among all taxpayers, indicating a higher effective tax rate in 2022 compared to 2021. For resident taxpayers, however, the rate was nearly steady at 4.9 percent compared to the previous year.

Table 4. Historical Iowa Individual Income Tax Statistics – Returns, Income, Tax Liability, and Effective Tax Rates

	Tax Year	Number of Returns (Millions)		Adjusted Gross Income (\$ Billions)		Net Taxable Income (\$ Billions)		Tax Liability (\$ Billions)		Effective Tax Rate (% of Net Taxable Income)	
		Sum	Annual Percentage Change	Sum	Annual Percentage Change	Sum	Annual Percentage Change	Sum	Annual Percentage Change	% of Net Taxable Income	Annual Basis Points Change
All Taxpayers	2015	1.60	1.5%	\$145.52	2.8%	\$106.21	1.1%	\$3.28	2.6%	3.1%	N/A
	2016	1.60	0.2%	\$142.26	-2.2%	\$103.49	-2.6%	\$3.35	1.9%	3.2%	0.1%
	2017	1.61	0.2%	\$155.42	9.2%	\$113.55	9.7%	\$3.48	4.1%	3.1%	-0.2%
	2018	1.61	0.5%	\$164.33	5.7%	\$124.90	10.0%	\$3.88	11.3%	3.1%	0.0%
	2019	1.64	1.9%	\$162.70	-1.0%	\$122.76	-1.7%	\$3.63	-6.4%	3.0%	-0.1%
	2020	1.66	1.2%	\$175.47	7.8%	\$134.11	9.2%	\$3.91	7.8%	2.9%	0.0%
	2021	1.64	-0.9%	\$237.05	35.1%	\$178.29	32.9%	\$4.42	12.9%	2.5%	-0.4%
	2022	1.62	-1.3%	\$181.28	-23.5%	\$130.68	-26.7%	\$4.31	-2.4%	3.3%	0.8%
Iowa-Resident Taxpayers	2015	1.42	1.0%	\$79.83	2.2%	\$61.18	1.8%	\$3.07	2.7%	5.0%	N/A
	2016	1.42	0.0%	\$80.67	1.0%	\$62.11	1.5%	\$3.13	1.9%	5.0%	0.0%
	2017	1.43	0.4%	\$83.86	4.0%	\$64.52	3.9%	\$3.28	4.9%	5.1%	0.1%
	2018	1.43	0.3%	\$87.66	4.5%	\$70.00	8.5%	\$3.63	10.5%	5.2%	0.1%
	2019	1.46	1.7%	\$89.42	2.0%	\$71.07	1.5%	\$3.40	-6.3%	4.8%	-0.4%
	2020	1.48	1.1%	\$93.44	4.5%	\$74.51	4.8%	\$3.65	7.4%	4.9%	0.1%
	2021	1.46	-1.3%	\$102.58	9.8%	\$81.32	9.1%	\$4.06	11.2%	5.0%	0.1%
	2022	1.44	-1.4%	\$104.73	2.1%	\$80.95	-0.5%	\$4.00	-1.5%	4.9%	-0.1%

Figure 7 provides historical data concerning the share of tax returns filed as paper or electronic returns. The figure concerns both resident and nonresident filers. Since 2004, the percentage of returns filed on paper has decreased from 38 percent to just 4.6 percent. Based on a recent analysis by the Iowa Department of Revenue, the average cost of processing each paper return was ten times greater than the cost of processing each electronic return.

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



Note: Taxpayers filing married separate on a combined return are counted as two individual taxpayers.

EXPLANATION OF TERMS

Filing Status

A category used to determine the taxpayer's filing requirements, standard deduction amount, eligibility for certain credits and deductions, and tax liability. Iowa allows taxpayers to file as single or married using one of the following statuses:

Single

- Single
- Head of household
- Qualifying widow(er)

Married

- Married, filing jointly
- Married, filing separately on a single return
- Married, filing separately on separate returns

Personal Credits	From Step 3 on IA 1040
Dependent Credits	From Step 3 on IA 1040
Adjusted Gross Income (AGI)	From line 26 IA 1040
Federal Tax Deduction	The difference between line 34 IA 1040 and line 29 IA 1040
Itemized or Standard Deduction	From line 37 IA 1040
Net Taxable Income	From line 38 IA 1040
Tuition and Textbook Tax Credit	From line 44 IA 1040
Volunteer Firefighter/EMS Personnel/Reserve Peace Officer Tax Credit	From line 45 IA 1040
Out-of-State Tax Credit	From line 50 IA 1040

Other Nonrefundable Tax Credits	From line 52 IA 1040. Includes: Beginning Farmer Tax Credit Program, Charitable Conservation Contribution Tax Credit, Custom Farming Contract Tax Credit (carryforward amounts only), Endow Iowa Tax Credit, Farm to Food Donation Tax Credit, Franchise Tax Credit, Geothermal Heat Pump Tax Credit, Geothermal Tax Credit (carryforward amounts only), Historic Preservation Tax Credit - Nonrefundable by Request, Hoover Presidential Library Tax Credit, Housing Investment Tax Credit (carryforward amounts only), Innovation Fund Tax Credit, Investment Tax Credit, Iowa Alternative Minimum Tax Credit, Iowa New Jobs Income Tax Credit, Redevelopment Tax Credit, Renewable Energy Tax Credit, S Corporation Apportionment Tax Credit, School Tuition Organization Tax Credit, Solar Energy System Tax Credit (available on installations before January 1, 2022), Third Party Developer Tax Credit, Third Party Developer Tax Credit for racks, shelving, and conveyor equipment, Wind Energy Production Tax Credit, and Workforce Housing Investment Tax Credit.
Tax Liability	From line 53 IA 1040, less any refundable credits other than withholdings or estimate payments
Fuel Tax Credit	From line 59 IA 1040
Child and Dependent Care Tax Credit	From line 60 IA 1040
Early Childhood Development Tax Credit	From line 60 IA 1040
Earned Income Tax Credit	From line 61 IA 1040
Other Refundable Tax Credits	From line 62 IA 1040. These credits include: Adoption Tax Credit, Angel Investor Tax Credit (formerly known as Venture Capital - Qualifying Business), Assistive Device, Biodiesel Blended Fuel Tax Credit, Claim of Right Tax Credit, E15 Plus Gasoline Promotion Tax Credit, E85 Gasoline Promotion Tax Credit, Historic Preservation Tax Credit, Redevelopment Tax Credit – Refundable for Non-Profits, Renewable Chemical Production Tax Credit, Research Activities Credit, Third Party Developer Tax Credit, and Third Party Developer Tax Credit for racks, shelving, and conveyor equipment.
Pay Returns	Returns with tax liability greater than zero
No-Pay Returns	Returns with tax liability less than or equal to zero

Refundable Tax Credit

A refundable tax credit provides a net payment, or refund, to the taxpayer in the event the tax credit amount exceeds tax liability.

Nonrefundable Tax Credit

A nonrefundable tax credit offsets tax liability; however, any credit amount greater than tax liability is not paid to the claimant and remains unused. For many nonrefundable tax credits, the unused tax credit amount may be carried forward to subsequent tax years.

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

INDIVIDUAL INCOME TAX ABATEMENT

The Director of the Department of Revenue is provided the statutory authority to “abate any unpaid portion of assessed tax, interest or penalties which the Director determines is erroneous, illegal or excessive” (Section 421.60 (2) (i) Code of Iowa, 2023). Abatements apply to those cases in which the initial protest occurs after the 60 day appeal period has expired and in which the taxpayer produced records substantiating the taxpayer's claim to reduced tax liability. The following table summarizes the individual income tax abatements allowed in calendar year 2023.

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

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amount
3,532	\$13,847,008.70	\$1,051,648.33	\$2,496,816.20	\$17,395,473.23

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	50,315	\$-3,416,286,475	\$12,177,207	124,635	9,466	\$-8,550,338
\$ 1 - \$ 2,999	38,913	\$60,777,060	\$5,600,717	67,137	5,197	\$-539,073
\$ 3,000 - \$ 4,999	32,861	\$132,021,869	\$49,148,973	52,412	4,889	\$-861,008
\$ 5,000 - \$ 9,999	93,215	\$701,623,892	\$425,855,001	147,607	16,320	\$-3,821,305
\$ 10,000 - \$ 19,999	176,577	\$2,620,230,365	\$1,869,457,370	295,974	56,084	\$6,919,441
\$ 20,000 - \$ 29,999	153,577	\$3,839,822,521	\$2,902,518,219	262,762	60,470	\$59,386,279
\$ 30,000 - \$ 39,999	159,232	\$5,569,905,275	\$4,398,966,930	262,921	69,025	\$139,195,452
\$ 40,000 - \$ 49,999	143,294	\$6,427,393,338	\$5,147,565,567	236,259	65,107	\$195,140,545
\$ 50,000 - \$ 59,999	117,143	\$6,418,226,454	\$5,136,799,988	198,155	57,140	\$209,262,875
\$ 60,000 - \$ 74,999	130,535	\$8,756,117,311	\$6,968,920,752	235,061	75,023	\$294,880,255
\$ 75,000 - \$ 99,999	154,110	\$13,367,693,779	\$10,639,923,196	300,205	114,471	\$465,044,807
\$ 100,000 - \$ 124,999	108,854	\$12,163,308,556	\$9,680,875,443	223,126	100,137	\$442,511,526
\$ 125,000 - \$ 149,999	73,535	\$10,045,112,074	\$7,891,175,531	153,771	75,320	\$374,685,540
\$ 150,000 - \$ 199,999	77,675	\$13,306,954,961	\$10,176,418,906	165,264	81,381	\$503,738,155
\$ 200,000 - \$ 249,999	35,357	\$7,857,253,734	\$5,823,531,670	77,155	36,694	\$300,234,514
\$ 250,000 - \$ 499,999	48,826	\$16,459,877,069	\$11,593,853,711	110,147	49,216	\$579,359,201
\$ 500,000 - \$ 999,999	16,555	\$11,315,376,316	\$7,392,370,742	37,826	16,335	\$300,619,243
\$1,000,000 and Over	12,705	\$65,653,069,302	\$40,568,099,546	29,657	11,520	\$451,473,103
Total	1,623,279	\$181,278,477,401	\$130,683,259,469	2,980,074	903,795	\$4,308,679,212

**TABLE 2-A
TOTAL PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	113	\$-63,297,056	\$4,328,265	264	60	\$343,113
\$ 1 - \$ 2,999	26	\$57,127	\$141,888	81	4	\$9,758
\$ 3,000 - \$ 4,999	58	\$232,799	\$434,384	195	4	\$6,561
\$ 5,000 - \$ 9,999	20,910	\$178,788,702	\$130,781,052	21,288	68	\$809,209
\$ 10,000 - \$ 19,999	105,606	\$1,593,816,886	\$1,250,245,364	129,954	3,442	\$24,370,984
\$ 20,000 - \$ 29,999	120,599	\$3,042,343,381	\$2,399,635,465	188,115	18,142	\$66,896,447
\$ 30,000 - \$ 39,999	149,669	\$5,243,495,227	\$4,223,245,068	241,861	59,259	\$140,204,696
\$ 40,000 - \$ 49,999	138,150	\$6,196,938,774	\$5,027,301,710	225,227	62,341	\$195,344,337
\$ 50,000 - \$ 59,999	113,158	\$6,199,942,567	\$5,011,467,409	189,906	55,502	\$209,449,400
\$ 60,000 - \$ 74,999	126,040	\$8,454,989,906	\$6,784,626,463	225,938	73,044	\$295,089,860
\$ 75,000 - \$ 99,999	149,116	\$12,935,978,685	\$10,361,175,594	289,769	111,895	\$465,397,010
\$ 100,000 - \$ 124,999	105,550	\$11,793,582,052	\$9,433,579,184	215,954	98,073	\$442,959,829
\$ 125,000 - \$ 149,999	71,160	\$9,719,906,768	\$7,672,453,173	148,464	73,643	\$375,046,920
\$ 150,000 - \$ 199,999	74,462	\$12,752,411,215	\$9,810,626,821	157,943	78,948	\$504,613,913
\$ 200,000 - \$ 249,999	33,407	\$7,421,700,015	\$5,546,026,320	72,635	35,224	\$301,111,891
\$ 250,000 - \$ 499,999	43,857	\$14,706,028,019	\$10,506,995,754	98,609	44,712	\$583,122,058
\$ 500,000 - \$ 999,999	13,219	\$8,960,036,622	\$5,978,125,545	30,238	13,074	\$304,266,538
\$1,000,000 and Over	8,446	\$39,723,186,342	\$25,230,829,085	19,614	7,554	\$476,478,440
Total	1,273,546	\$148,860,138,031	\$109,372,018,544	2,256,055	734,989	\$4,385,520,964

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	50,202	\$-3,352,989,419	\$7,848,942	124,371	9,406	\$-8,893,451
\$ 1 - \$ 2,999	38,887	\$60,719,933	\$5,458,829	67,056	5,193	\$-548,831
\$ 3,000 - \$ 4,999	32,803	\$131,789,070	\$48,714,589	52,217	4,885	\$-867,569
\$ 5,000 - \$ 9,999	72,305	\$522,835,190	\$295,073,949	126,319	16,252	\$-4,630,514
\$ 10,000 - \$ 19,999	70,971	\$1,026,413,479	\$619,212,006	166,020	52,642	\$-17,451,543
\$ 20,000 - \$ 29,999	32,978	\$797,479,140	\$502,882,754	74,647	42,328	\$-7,510,168
\$ 30,000 - \$ 39,999	9,563	\$326,410,048	\$175,721,862	21,060	9,766	\$-1,009,244
\$ 40,000 - \$ 49,999	5,144	\$230,454,564	\$120,263,857	11,032	2,766	\$-203,792
\$ 50,000 - \$ 59,999	3,985	\$218,283,887	\$125,332,579	8,249	1,638	\$-186,525
\$ 60,000 - \$ 74,999	4,495	\$301,127,405	\$184,294,289	9,123	1,979	\$-209,605
\$ 75,000 - \$ 99,999	4,994	\$431,715,094	\$278,747,602	10,436	2,576	\$-352,203
\$ 100,000 - \$ 124,999	3,304	\$369,726,504	\$247,296,259	7,172	2,064	\$-448,303
\$ 125,000 - \$ 149,999	2,375	\$325,205,306	\$218,722,358	5,307	1,677	\$-361,380
\$ 150,000 - \$ 199,999	3,213	\$554,543,746	\$365,792,085	7,321	2,433	\$-875,758
\$ 200,000 - \$ 249,999	1,950	\$435,553,719	\$277,505,350	4,520	1,470	\$-877,377
\$ 250,000 - \$ 499,999	4,969	\$1,753,849,050	\$1,086,857,957	11,538	4,504	\$-3,762,857
\$ 500,000 - \$ 999,999	3,336	\$2,355,339,694	\$1,414,245,197	7,588	3,261	\$-3,647,295
\$1,000,000 and Over	4,259	\$25,929,882,960	\$15,337,270,461	10,043	3,966	\$-25,005,337
Total	349,733	\$32,418,339,370	\$21,311,240,925	724,019	168,806	\$-76,841,752

**TABLE 4-A
TOTAL SINGLE PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	20,479	\$164,532,865	\$127,811,523	20,541	35	\$884,608
\$ 10,000 - \$ 19,999	97,703	\$1,460,859,616	\$1,160,879,389	107,785	2,198	\$23,106,381
\$ 20,000 - \$ 29,999	99,914	\$2,516,563,124	\$2,045,832,632	125,652	13,981	\$59,508,224
\$ 30,000 - \$ 39,999	118,882	\$4,158,952,037	\$3,431,107,762	157,153	43,233	\$119,083,110
\$ 40,000 - \$ 49,999	103,187	\$4,621,432,635	\$3,830,416,770	134,895	37,257	\$155,952,779
\$ 50,000 - \$ 59,999	77,097	\$4,216,272,059	\$3,469,385,358	100,246	25,969	\$151,973,937
\$ 60,000 - \$ 74,999	70,987	\$4,736,207,680	\$3,832,191,087	93,198	23,711	\$177,567,832
\$ 75,000 - \$ 99,999	54,042	\$4,614,813,819	\$3,631,424,836	72,055	17,231	\$177,921,023
\$ 100,000 - \$ 124,999	20,946	\$2,320,345,263	\$1,765,784,575	28,726	6,155	\$91,318,344
\$ 125,000 - \$ 149,999	9,859	\$1,342,731,993	\$995,807,589	13,911	2,844	\$53,671,655
\$ 150,000 - \$ 199,999	8,711	\$1,486,189,277	\$1,077,209,704	12,721	2,314	\$59,633,874
\$ 200,000 - \$ 249,999	3,640	\$807,565,933	\$576,287,229	5,469	890	\$32,995,151
\$ 250,000 - \$ 499,999	5,058	\$1,707,321,533	\$1,173,161,508	7,686	1,040	\$65,985,228
\$ 500,000 - \$ 999,999	1,693	\$1,159,430,533	\$758,683,826	2,588	319	\$38,657,105
\$1,000,000 And Over	1,178	\$5,848,702,037	\$3,630,854,954	1,773	227	\$60,351,624
Total	693,376	\$41,161,920,404	\$31,506,838,742	884,399	177,404	\$1,268,610,875

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	25,270	\$-879,918,864	\$372,144	40,602	1,695	\$-837,732
\$ 1 - \$ 2,999	31,078	\$49,631,093	\$3,795,595	40,927	3,450	\$-371,351
\$ 3,000 - \$ 4,999	27,830	\$111,906,784	\$46,335,977	35,172	3,892	\$-737,482
\$ 5,000 - \$ 9,999	58,947	\$422,126,677	\$261,698,118	80,255	13,140	\$-4,057,630
\$ 10,000 - \$ 19,999	47,926	\$692,864,057	\$464,114,885	88,457	42,478	\$-14,782,543
\$ 20,000 - \$ 29,999	21,174	\$508,426,134	\$344,270,049	39,452	30,374	\$-5,379,139
\$ 30,000 - \$ 39,999	5,018	\$171,662,309	\$100,536,657	8,248	3,963	\$-386,761
\$ 40,000 - \$ 49,999	2,814	\$126,254,984	\$73,629,264	4,185	773	\$-62,974
\$ 50,000 - \$ 59,999	2,256	\$123,417,461	\$76,501,269	3,226	468	\$-95,850
\$ 60,000 - \$ 74,999	2,382	\$159,351,808	\$102,644,208	3,316	464	\$-58,944
\$ 75,000 - \$ 99,999	2,195	\$188,270,637	\$121,266,722	3,084	436	\$-85,055
\$ 100,000 - \$ 124,999	1,045	\$116,540,487	\$73,514,657	1,471	185	\$-96,106
\$ 125,000 - \$ 149,999	608	\$83,422,753	\$52,614,168	882	98	\$-79,844
\$ 150,000 - \$ 199,999	689	\$118,040,090	\$74,745,588	1,002	118	\$-341,320
\$ 200,000 - \$ 249,999	358	\$79,881,420	\$47,460,330	512	62	\$-159,508
\$ 250,000 - \$ 499,999	773	\$269,624,422	\$160,817,981	1,140	131	\$-830,776
\$ 500,000 - \$ 999,999	473	\$333,727,500	\$181,160,042	689	114	\$-487,770
\$1,000,000 and Over	565	\$3,141,990,356	\$1,892,901,119	862	126	\$-2,777,686
Total	231,401	\$5,817,220,108	\$4,078,378,773	353,482	101,967	\$-31,628,471

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	52	\$-39,595,190	\$180,600	131	52	\$205,023
\$ 10,000 - \$ 19,999	3,727	\$65,086,640	\$39,487,841	12,118	396	\$462,220
\$ 20,000 - \$ 29,999	10,657	\$270,181,796	\$174,857,829	33,696	2,372	\$3,611,502
\$ 30,000 - \$ 39,999	15,036	\$528,465,616	\$384,439,651	41,739	10,498	\$10,296,117
\$ 40,000 - \$ 49,999	15,478	\$695,893,100	\$527,929,479	40,188	14,462	\$18,335,357
\$ 50,000 - \$ 59,999	13,851	\$760,071,423	\$588,849,661	34,558	14,679	\$23,575,722
\$ 60,000 - \$ 74,999	16,395	\$1,101,087,210	\$861,230,207	40,217	18,319	\$37,124,443
\$ 75,000 - \$ 99,999	19,517	\$1,690,421,810	\$1,322,201,329	46,841	22,174	\$60,822,219
\$ 100,000 - \$ 124,999	12,132	\$1,352,732,999	\$1,045,551,966	28,843	14,061	\$50,514,794
\$ 125,000 - \$ 149,999	7,497	\$1,023,878,929	\$775,931,266	17,992	8,766	\$38,047,797
\$ 150,000 - \$ 199,999	8,359	\$1,437,405,666	\$1,057,700,576	20,337	9,157	\$52,037,574
\$ 200,000 - \$ 249,999	4,232	\$941,827,677	\$671,455,817	10,500	4,591	\$33,039,703
\$ 250,000 - \$ 499,999	7,809	\$2,679,120,632	\$1,822,512,746	19,604	8,596	\$87,076,528
\$ 500,000 - \$ 999,999	3,472	\$2,396,902,943	\$1,548,888,924	8,500	4,118	\$63,927,939
\$1,000,000 And Over	3,504	\$18,787,490,571	\$11,903,481,506	8,604	3,814	\$175,039,546
Total	141,718	\$33,690,971,822	\$22,724,699,398	363,868	136,055	\$654,116,484

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	22,082	\$-2,330,445,389	\$1,677,333	75,661	7,259	\$-7,996,700
\$ 1 - \$ 2,999	6,186	\$8,886,662	\$170,517	21,560	1,442	\$-152,467
\$ 3,000 - \$ 4,999	3,994	\$15,955,929	\$84,102	14,115	815	\$-114,353
\$ 5,000 - \$ 9,999	10,744	\$81,070,231	\$19,839,060	37,651	2,565	\$-515,112
\$ 10,000 - \$ 19,999	18,547	\$267,472,234	\$118,972,809	62,417	8,413	\$-2,256,685
\$ 20,000 - \$ 29,999	8,861	\$216,409,655	\$114,994,150	26,807	8,807	\$-1,499,767
\$ 30,000 - \$ 39,999	2,979	\$101,305,920	\$42,502,971	8,871	3,414	\$-371,441
\$ 40,000 - \$ 49,999	1,550	\$69,337,923	\$26,237,594	4,760	1,222	\$-81,106
\$ 50,000 - \$ 59,999	1,152	\$63,230,965	\$28,242,328	3,488	759	\$-59,960
\$ 60,000 - \$ 74,999	1,386	\$93,078,336	\$47,842,515	3,934	1,031	\$-65,930
\$ 75,000 - \$ 99,999	1,734	\$151,082,345	\$87,706,024	4,715	1,304	\$-112,993
\$ 100,000 - \$ 124,999	1,368	\$153,408,026	\$96,291,854	3,527	1,217	\$-107,825
\$ 125,000 - \$ 149,999	1,070	\$146,307,419	\$90,912,723	2,785	934	\$-224,537
\$ 150,000 - \$ 199,999	1,606	\$277,852,582	\$169,557,104	4,141	1,419	\$-315,681
\$ 200,000 - \$ 249,999	1,040	\$232,172,744	\$137,147,547	2,683	906	\$-208,910
\$ 250,000 - \$ 499,999	2,849	\$1,013,810,733	\$588,374,347	7,183	2,902	\$-1,900,465
\$ 500,000 - \$ 999,999	1,950	\$1,377,561,781	\$779,811,122	4,820	2,110	\$-1,507,253
\$1,000,000 and Over	2,821	\$18,755,775,306	\$10,949,518,499	7,157	2,985	\$-13,399,101
Total	91,919	\$20,694,273,402	\$13,299,882,599	296,275	49,504	\$-30,890,286

**TABLE 8-A
TOTAL MARRIED SEPARATE PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	34	\$-13,178,993	\$4,051,079	94	5	\$49,920
\$ 1 - \$ 2,999	22	\$48,063	\$141,402	74	3	\$616
\$ 3,000 - \$ 4,999	55	\$220,781	\$426,119	192	4	\$4,573
\$ 5,000 - \$ 9,999	465	\$3,754,046	\$3,074,866	796	37	\$23,901
\$ 10,000 - \$ 19,999	4,176	\$67,870,630	\$49,878,134	10,051	848	\$802,383
\$ 20,000 - \$ 29,999	10,028	\$255,598,461	\$178,945,004	28,767	1,789	\$3,776,721
\$ 30,000 - \$ 39,999	15,751	\$556,077,574	\$407,697,655	42,969	5,528	\$10,825,469
\$ 40,000 - \$ 49,999	19,485	\$879,613,039	\$668,955,461	50,144	10,622	\$21,056,201
\$ 50,000 - \$ 59,999	22,210	\$1,223,599,085	\$953,232,390	55,102	14,854	\$33,899,741
\$ 60,000 - \$ 74,999	38,658	\$2,617,695,016	\$2,091,205,169	92,523	31,014	\$80,397,585
\$ 75,000 - \$ 99,999	75,557	\$6,630,743,056	\$5,407,549,429	170,873	72,490	\$226,653,768
\$ 100,000 - \$ 124,999	72,472	\$8,120,503,790	\$6,622,242,643	158,385	77,857	\$301,126,691
\$ 125,000 - \$ 149,999	53,804	\$7,353,295,846	\$5,900,714,318	116,561	62,033	\$283,327,468
\$ 150,000 - \$ 199,999	57,392	\$9,828,816,272	\$7,675,716,541	124,885	67,477	\$392,942,465
\$ 200,000 - \$ 249,999	25,535	\$5,672,306,405	\$4,298,283,274	56,666	29,743	\$235,077,037
\$ 250,000 - \$ 499,999	30,990	\$10,319,585,854	\$7,511,321,500	71,319	35,076	\$430,060,302
\$ 500,000 - \$ 999,999	8,054	\$5,403,703,146	\$3,670,552,795	19,150	8,637	\$201,681,494
\$1,000,000 and Over	3,764	\$15,086,993,734	\$9,696,492,625	9,237	3,513	\$241,087,270
Total	438,452	\$74,007,245,805	\$55,140,480,404	1,007,788	421,530	\$2,462,793,605

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

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	2,850	\$-142,625,166	\$5,799,465	8,108	452	\$-59,019
\$ 1 - \$ 2,999	1,623	\$2,202,178	\$1,492,717	4,569	301	\$-25,013
\$ 3,000 - \$ 4,999	979	\$3,926,357	\$2,294,510	2,930	178	\$-15,734
\$ 5,000 - \$ 9,999	2,614	\$19,638,282	\$13,536,771	8,413	547	\$-57,772
\$ 10,000 - \$ 19,999	4,498	\$66,077,188	\$36,124,312	15,146	1,751	\$-412,315
\$ 20,000 - \$ 29,999	2,943	\$72,643,351	\$43,618,555	8,388	3,147	\$-631,262
\$ 30,000 - \$ 39,999	1,566	\$53,441,819	\$32,682,234	3,941	2,389	\$-251,042
\$ 40,000 - \$ 49,999	780	\$34,861,657	\$20,396,999	2,087	771	\$-59,712
\$ 50,000 - \$ 59,999	577	\$31,635,461	\$20,588,982	1,535	411	\$-30,715
\$ 60,000 - \$ 74,999	727	\$48,697,261	\$33,807,566	1,873	484	\$-84,731
\$ 75,000 - \$ 99,999	1,065	\$92,362,112	\$69,774,856	2,637	836	\$-154,155
\$ 100,000 - \$ 124,999	891	\$99,777,991	\$77,489,748	2,174	662	\$-244,372
\$ 125,000 - \$ 149,999	697	\$95,475,134	\$75,195,467	1,640	645	\$-56,999
\$ 150,000 - \$ 199,999	918	\$158,651,074	\$121,489,393	2,178	896	\$-218,757
\$ 200,000 - \$ 249,999	552	\$123,499,555	\$92,897,473	1,325	502	\$-508,959
\$ 250,000 - \$ 499,999	1,347	\$470,413,895	\$337,665,629	3,215	1,471	\$-1,031,616
\$ 500,000 - \$ 999,999	913	\$644,050,413	\$453,274,033	2,079	1,037	\$-1,652,272
\$1,000,000 and Over	873	\$4,032,117,298	\$2,494,850,843	2,024	855	\$-8,828,550
Total	26,413	\$5,906,845,860	\$3,932,979,553	74,262	17,335	\$-14,322,995

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
NONRESIDENT	187,578	\$76,547,924,806	\$49,731,301,523	351,727	106,035	\$310,562,244
ADAIR	3,907	\$213,395,633	\$173,543,736	7,399	2,126	\$7,850,851
ADAMS	1,805	\$110,730,519	\$94,085,294	3,465	944	\$4,719,078
ALLAMAKEE	6,392	\$342,907,853	\$288,713,309	12,287	3,658	\$11,254,284
APPANOOSE	5,229	\$257,778,633	\$215,135,963	9,966	2,937	\$9,696,197
AUDUBON	2,579	\$142,792,234	\$131,887,440	5,171	1,365	\$6,666,911
BENTON	11,441	\$792,250,280	\$621,767,523	21,959	6,509	\$31,226,639
BLACK HAWK	57,981	\$3,795,119,089	\$2,931,598,594	104,682	30,364	\$144,353,648
BOONE	12,069	\$827,634,729	\$641,567,968	22,727	6,255	\$32,314,288
BREMER	10,970	\$808,183,510	\$627,438,731	21,618	6,277	\$31,806,387
BUCHANAN	9,128	\$622,494,207	\$492,024,081	17,415	5,749	\$23,388,536
BUENA VISTA	9,469	\$576,303,034	\$462,655,398	17,199	6,524	\$21,645,496
BUTLER	6,364	\$398,979,045	\$321,702,627	12,723	3,333	\$15,998,795
CALHOUN	4,183	\$277,137,772	\$224,308,763	8,289	2,301	\$11,432,042
CARROLL	9,807	\$752,574,546	\$577,522,285	18,810	5,589	\$26,915,402
CASS	5,961	\$361,455,373	\$287,538,701	11,475	3,178	\$13,586,903
CEDAR	8,612	\$573,918,851	\$461,531,631	16,394	4,399	\$23,052,240
CERRO GORDO	19,547	\$1,348,609,246	\$1,027,941,210	36,827	9,320	\$50,861,880
CHEROKEE	5,251	\$351,486,539	\$282,741,482	10,342	2,743	\$14,113,489
CHICKASAW	5,412	\$327,419,103	\$282,830,538	10,497	2,855	\$13,992,763
CLARKE	4,175	\$223,536,689	\$179,982,731	7,764	2,602	\$8,234,139
CLAY	7,825	\$536,235,312	\$414,209,257	14,865	4,072	\$20,182,012
CLAYTON	7,917	\$471,254,295	\$382,415,617	15,626	3,997	\$16,022,798
CLINTON	20,865	\$1,209,516,983	\$963,123,482	39,051	11,269	\$45,716,024

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CRAWFORD	7,301	\$445,922,335	\$352,333,606	13,560	4,762	\$16,751,619
DALLAS	45,812	\$5,453,989,811	\$4,039,264,663	81,442	30,220	\$230,346,798
DAVIS	3,581	\$197,818,356	\$166,156,025	6,986	2,891	\$8,061,375
DECATUR	2,957	\$146,449,537	\$118,442,583	5,648	1,853	\$4,912,000
DELAWARE	8,022	\$504,500,161	\$410,177,638	15,496	4,441	\$19,874,322
DES MOINES	18,596	\$1,179,741,734	\$885,493,255	34,280	9,530	\$41,081,821
DICKINSON	8,833	\$748,353,958	\$558,546,236	17,837	3,756	\$27,648,720
DUBUQUE	47,198	\$3,603,999,515	\$2,732,474,555	86,388	24,367	\$128,082,434
EMMET	4,310	\$236,619,145	\$191,801,944	8,090	2,159	\$8,355,918
FAYETTE	8,337	\$469,902,867	\$386,098,125	16,145	4,388	\$18,033,896
FLOYD	6,888	\$416,363,933	\$342,383,805	13,223	3,954	\$16,449,546
FRANKLIN	4,114	\$257,267,206	\$206,119,588	8,142	2,395	\$10,068,896
FREMONT	2,923	\$213,486,354	\$169,114,359	5,806	1,584	\$6,726,285
GREENE	3,969	\$251,622,196	\$201,454,531	7,788	2,124	\$9,726,742
GRUNDY	5,332	\$421,984,894	\$329,140,667	10,625	3,113	\$17,396,260
GUTHRIE	4,804	\$360,299,600	\$272,826,318	9,595	2,442	\$14,076,896
HAMILTON	6,555	\$447,767,571	\$350,992,279	12,477	3,548	\$17,156,385
HANCOCK	4,705	\$322,698,839	\$253,448,869	9,252	2,481	\$12,545,937
HARDIN	7,526	\$464,143,971	\$368,297,232	14,573	3,931	\$17,799,953
HARRISON	6,376	\$425,108,872	\$342,879,315	12,148	3,706	\$12,596,631
HENRY	8,303	\$468,682,460	\$372,557,161	15,776	4,534	\$17,395,976
HOWARD	4,473	\$258,440,218	\$209,118,910	8,387	2,525	\$8,943,235
HUMBOLDT	4,273	\$302,221,244	\$248,564,702	8,252	2,530	\$12,818,179
IDA	3,187	\$253,571,112	\$191,414,246	6,132	1,771	\$9,424,150

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
IOWA	7,804	\$534,771,463	\$421,015,370	14,807	4,264	\$20,942,640
JACKSON	8,954	\$592,583,080	\$481,831,692	17,173	4,671	\$20,033,554
JASPER	16,152	\$1,071,799,584	\$836,999,192	30,678	9,042	\$41,622,190
JEFFERSON	6,642	\$379,349,230	\$303,504,340	12,976	2,964	\$13,886,399
JOHNSON	67,719	\$5,446,787,164	\$4,303,282,535	115,711	32,991	\$226,102,443
JONES	8,622	\$579,397,957	\$457,755,442	16,819	4,574	\$22,207,346
KEOKUK	4,314	\$235,310,810	\$197,031,680	8,418	2,433	\$9,126,680
KOSSUTH	6,861	\$474,611,201	\$368,606,096	13,488	3,550	\$16,615,896
LEE	13,859	\$959,956,594	\$732,120,698	26,331	7,681	\$29,617,907
LINN	105,389	\$8,099,615,328	\$6,111,429,388	188,914	55,894	\$310,502,576
LOUISA	4,743	\$352,890,320	\$263,910,131	8,922	2,643	\$12,192,001
LUCAS	3,820	\$193,055,019	\$159,695,192	7,269	2,265	\$7,353,902
LYON	5,312	\$396,842,561	\$313,894,326	10,273	3,846	\$14,886,720
MADISON	7,386	\$571,584,144	\$442,069,355	14,259	4,546	\$23,196,804
MAHASKA	9,243	\$597,116,912	\$467,717,644	17,312	5,461	\$22,896,034
MARION	14,908	\$1,120,190,718	\$853,997,213	28,527	8,822	\$42,457,179
MARSHALL	17,210	\$1,013,543,757	\$815,759,268	31,966	10,863	\$38,938,693
MILLS	6,294	\$512,871,594	\$387,940,761	12,144	3,795	\$13,621,222
MITCHELL	4,807	\$331,428,938	\$258,384,158	9,295	2,697	\$11,843,567
MONONA	3,749	\$236,157,339	\$187,311,019	7,163	2,010	\$9,096,428
MONROE	3,234	\$196,083,244	\$157,423,318	6,177	1,839	\$7,412,504
MONTGOMERY	4,533	\$265,882,189	\$211,341,616	8,634	2,397	\$9,825,955
MUSCATINE	19,611	\$1,249,086,167	\$981,498,761	35,562	11,107	\$48,252,860
O'BRIEN	6,415	\$442,803,842	\$351,991,570	12,474	3,645	\$16,537,999

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
OSCEOLA	2,706	\$159,437,612	\$138,042,685	5,246	1,482	\$6,266,653
PAGE	6,195	\$368,789,423	\$290,956,367	11,955	3,269	\$13,343,669
PALO ALTO	3,970	\$245,218,174	\$197,133,536	7,637	2,114	\$9,614,819
PLYMOUTH	11,799	\$874,127,270	\$698,097,579	22,364	7,203	\$35,108,374
POCAHONTAS	2,995	\$187,847,335	\$149,819,052	5,932	1,562	\$7,262,996
POLK	234,482	\$19,454,275,221	\$14,730,959,800	403,935	132,876	\$776,111,567
POTTAWATTAMIE	41,059	\$2,770,066,827	\$2,116,783,202	74,358	23,077	\$72,020,511
POWESHIEK	8,108	\$550,020,688	\$427,172,869	15,607	3,991	\$21,222,946
RINGGOLD	2,003	\$102,732,689	\$89,896,357	4,012	1,150	\$4,187,974
SAC	4,619	\$309,020,174	\$246,340,470	9,043	2,324	\$12,452,696
SCOTT	79,464	\$6,226,646,142	\$4,702,106,284	143,971	44,088	\$239,264,478
SHELBY	5,454	\$370,059,722	\$293,916,895	10,653	2,914	\$13,671,816
SIOUX	14,770	\$1,138,263,015	\$911,498,231	28,463	11,026	\$42,148,346
STORY	40,008	\$3,004,130,056	\$2,279,099,933	69,424	17,584	\$116,562,944
TAMA	7,335	\$447,549,916	\$356,942,132	14,041	4,030	\$17,393,531
TAYLOR	2,561	\$143,135,365	\$119,114,618	4,996	1,470	\$5,181,149
UNION	5,265	\$267,865,357	\$220,337,936	9,896	2,871	\$9,941,262
VAN BUREN	2,978	\$149,007,734	\$124,239,665	5,875	1,884	\$5,621,787
WAPELLO	14,841	\$813,126,611	\$658,663,449	27,113	9,155	\$30,911,494
WARREN	23,957	\$2,041,513,024	\$1,551,399,314	45,072	14,721	\$81,964,233
WASHINGTON	10,126	\$673,917,911	\$526,025,199	19,345	6,085	\$25,211,434
WAYNE	2,669	\$141,629,784	\$115,716,247	5,178	1,920	\$5,336,438
WEBSTER	15,469	\$958,159,790	\$757,245,727	28,158	8,363	\$37,148,885
WINNEBAGO	4,953	\$307,085,762	\$243,728,154	9,490	2,443	\$11,574,594

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
WINNESHIEK	9,100	\$589,339,492	\$470,157,096	17,866	4,105	\$21,812,297
WOODBURY	47,144	\$2,878,871,453	\$2,254,572,255	81,922	29,653	\$96,077,490
WORTH	3,333	\$211,799,826	\$167,600,190	6,430	1,757	\$7,533,542
WRIGHT	5,493	\$320,527,703	\$262,514,966	10,474	3,272	\$12,694,768
Total	1,623,279	\$181,278,477,401	\$130,683,259,469	2,980,074	903,795	\$4,308,679,212

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

AGI Class	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ 0 or Less	8,834	\$-1,894,140,261	\$328,099,034	\$241,402,645	\$6,106,153	\$-7,596,854
\$ 1 - \$ 2,999	999	\$1,568,508	\$4,458,681	\$11,752,542	\$35,883	\$-10,041
\$ 3,000 - \$ 4,999	856	\$3,462,148	\$4,801,120	\$10,456,177	\$246,620	\$-8,350
\$ 5,000 - \$ 9,999	3,049	\$23,877,378	\$7,064,855	\$33,431,027	\$4,129,764	\$-41,553
\$ 10,000 - \$ 19,999	23,323	\$369,475,520	\$55,269,922	\$234,814,983	\$146,215,838	\$698,577
\$ 20,000 - \$ 29,999	33,274	\$836,097,731	\$112,821,482	\$344,955,451	\$439,395,766	\$7,859,096
\$ 30,000 - \$ 39,999	39,522	\$1,389,473,692	\$164,212,624	\$386,322,556	\$877,174,470	\$25,075,249
\$ 40,000 - \$ 49,999	45,405	\$2,047,105,727	\$222,494,749	\$424,934,522	\$1,421,657,157	\$49,877,833
\$ 50,000 - \$ 59,999	48,040	\$2,641,043,653	\$282,440,334	\$450,787,101	\$1,915,771,933	\$72,582,081
\$ 60,000 - \$ 74,999	65,791	\$4,429,351,620	\$483,203,522	\$655,107,471	\$3,289,710,616	\$132,152,463
\$ 75,000 - \$ 99,999	95,708	\$8,345,830,345	\$908,869,730	\$1,041,019,135	\$6,364,271,826	\$270,722,652
\$ 100,000 - \$ 124,999	80,809	\$9,051,058,054	\$999,020,615	\$977,330,435	\$7,034,269,025	\$316,524,176
\$ 125,000 - \$ 149,999	60,705	\$8,301,134,360	\$1,006,130,191	\$827,689,542	\$6,424,614,054	\$301,865,090
\$ 150,000 - \$ 199,999	67,806	\$11,628,950,257	\$1,641,815,588	\$1,109,931,162	\$8,790,093,737	\$432,950,507
\$ 200,000 - \$ 249,999	31,810	\$7,070,999,886	\$1,151,316,464	\$663,065,384	\$5,183,692,975	\$266,476,879
\$ 250,000 - \$ 499,999	44,553	\$15,040,924,555	\$2,999,244,892	\$1,438,068,524	\$10,451,435,106	\$520,165,060
\$ 500,000 - \$ 999,999	15,543	\$10,633,595,871	\$2,708,081,438	\$1,081,408,568	\$6,843,054,879	\$276,317,656
\$1,000,000 and Over	12,222	\$63,578,714,072	\$15,410,444,220	\$7,851,725,498	\$38,882,704,616	\$428,013,328
Total	678,249	\$143,498,523,116	\$28,489,789,461	\$17,784,202,723	\$98,074,580,418	\$3,093,623,849

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

AGI Class	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ 0 or Less	41,481	\$-1,522,146,214	\$24,263,548	\$146,503,544	\$6,071,054	\$-953,484
\$ 1 - \$ 2,999	37,914	\$59,208,552	\$1,555,824	\$59,089,309	\$5,564,834	\$-529,032
\$ 3,000 - \$ 4,999	32,005	\$128,559,721	\$1,128,533	\$81,705,775	\$48,902,353	\$-852,658
\$ 5,000 - \$ 9,999	90,166	\$677,746,514	\$9,456,287	\$253,786,684	\$421,725,237	\$-3,779,752
\$ 10,000 - \$ 19,999	153,254	\$2,250,754,845	\$65,435,473	\$468,971,869	\$1,723,241,532	\$6,220,864
\$ 20,000 - \$ 29,999	120,303	\$3,003,724,790	\$149,756,077	\$388,866,691	\$2,463,122,453	\$51,527,183
\$ 30,000 - \$ 39,999	119,710	\$4,180,431,583	\$258,095,449	\$392,638,382	\$3,521,792,460	\$114,120,203
\$ 40,000 - \$ 49,999	97,889	\$4,380,287,611	\$316,217,124	\$326,619,106	\$3,725,908,410	\$145,262,712
\$ 50,000 - \$ 59,999	69,103	\$3,777,182,801	\$305,665,085	\$238,146,006	\$3,221,028,055	\$136,680,794
\$ 60,000 - \$ 74,999	64,744	\$4,326,765,691	\$388,986,483	\$237,984,452	\$3,679,210,136	\$162,727,792
\$ 75,000 - \$ 99,999	58,402	\$5,021,863,434	\$479,523,339	\$233,277,786	\$4,275,651,370	\$194,322,155
\$ 100,000 - \$ 124,999	28,045	\$3,112,250,502	\$314,791,974	\$117,791,011	\$2,646,606,418	\$125,987,350
\$ 125,000 - \$ 149,999	12,830	\$1,743,977,714	\$197,496,829	\$54,696,672	\$1,466,561,477	\$72,820,450
\$ 150,000 - \$ 199,999	9,869	\$1,678,004,704	\$213,030,227	\$42,220,005	\$1,386,325,169	\$70,787,648
\$ 200,000 - \$ 249,999	3,547	\$786,253,848	\$107,416,871	\$15,296,683	\$639,838,695	\$33,757,635
\$ 250,000 - \$ 499,999	4,273	\$1,418,952,514	\$210,222,957	\$18,233,051	\$1,142,418,605	\$59,194,141
\$ 500,000 - \$ 999,999	1,012	\$681,780,445	\$120,635,836	\$4,388,069	\$549,315,863	\$24,301,587
\$1,000,000 and Over	483	\$2,074,355,230	\$367,098,936	\$2,112,760	\$1,685,394,930	\$23,459,775
Total	945,030	\$37,779,954,285	\$3,530,776,852	\$3,082,327,855	\$32,608,679,051	\$1,215,055,363

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

AGI Class	Number of Returns	Tuition and Textbook Tax Credit	Firefighter/EMS/Reserve Peace Officer Tax Credit	Nonresident/Part-Year Resident Credit	Out-of-State Tax Credit	Other Nonrefundable Tax Credits
\$ 0 or Less	50,315	\$112,684	\$22,918	\$36,230	\$11,446	\$90,264
\$ 1 - \$ 2,999	38,913	\$5,020	\$4,100	\$1,031	\$0	\$0
\$ 3,000 - \$ 4,999	32,861	\$1,368	\$2,290	\$5,189	\$0	\$0
\$ 5,000 - \$ 9,999	93,215	\$10,660	\$21,032	\$95,803	\$6,123	\$1,295
\$ 10,000 - \$ 19,999	176,577	\$426,361	\$100,362	\$1,847,080	\$274,132	\$36,132
\$ 20,000 - \$ 29,999	153,577	\$782,048	\$126,084	\$4,990,210	\$1,009,274	\$150,875
\$ 30,000 - \$ 39,999	159,232	\$1,031,950	\$187,509	\$8,910,598	\$2,341,844	\$291,051
\$ 40,000 - \$ 49,999	143,294	\$1,186,533	\$253,541	\$12,088,392	\$4,077,418	\$453,765
\$ 50,000 - \$ 59,999	117,143	\$1,305,315	\$268,245	\$14,358,956	\$5,072,930	\$618,723
\$ 60,000 - \$ 74,999	130,535	\$1,965,128	\$358,622	\$23,774,467	\$7,356,561	\$1,064,261
\$ 75,000 - \$ 99,999	154,110	\$3,419,292	\$614,154	\$45,575,200	\$12,768,522	\$1,992,679
\$ 100,000 - \$ 124,999	108,854	\$3,524,751	\$554,277	\$46,847,081	\$12,452,763	\$2,200,144
\$ 125,000 - \$ 149,999	73,535	\$2,899,344	\$327,892	\$45,467,099	\$11,190,621	\$2,163,407
\$ 150,000 - \$ 199,999	77,675	\$3,525,545	\$254,588	\$76,727,370	\$15,304,084	\$3,839,320
\$ 200,000 - \$ 249,999	35,357	\$1,740,703	\$75,088	\$58,497,963	\$8,851,038	\$3,156,586
\$ 250,000 - \$ 499,999	48,826	\$2,379,857	\$63,391	\$200,472,080	\$18,304,791	\$10,415,374
\$ 500,000 - \$ 999,999	16,555	\$718,591	\$8,309	\$573,256,589	\$14,712,071	\$11,522,794
\$1,000,000 and Over	12,705	\$266,783	\$3,750	\$2,573,072,276	\$45,263,021	\$66,727,107
Total	1,623,279	\$25,301,933	\$3,246,152	\$3,686,023,614	\$158,996,639	\$104,723,777

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

AGI Class	Number of Returns	Fuel Tax Credit	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Other Refundable Tax Credits
\$ 0 or Less	50,315	\$378,154	\$106,510	\$18,243	\$532,424	\$7,949,619
\$ 1 - \$ 2,999	38,913	\$32,932	\$48,748	\$23,329	\$428,083	\$16,243
\$ 3,000 - \$ 4,999	32,861	\$19,814	\$40,414	\$13,690	\$787,794	\$5,914
\$ 5,000 - \$ 9,999	93,215	\$49,463	\$170,114	\$51,129	\$4,488,993	\$28,346
\$ 10,000 - \$ 19,999	176,577	\$123,027	\$674,395	\$160,337	\$19,274,856	\$131,126
\$ 20,000 - \$ 29,999	153,577	\$127,536	\$1,082,406	\$138,705	\$17,835,349	\$137,458
\$ 30,000 - \$ 39,999	159,232	\$121,729	\$1,362,123	\$132,117	\$11,970,804	\$221,880
\$ 40,000 - \$ 49,999	143,294	\$120,299	\$757,472	\$98,412	\$3,992,825	\$140,567
\$ 50,000 - \$ 59,999	117,143	\$103,370	\$635,479	\$46,224	\$552,934	\$224,516
\$ 60,000 - \$ 74,999	130,535	\$134,161	\$975,529	\$64,802	\$0	\$324,072
\$ 75,000 - \$ 99,999	154,110	\$225,167	\$1,239,958	\$67,896	\$0	\$618,202
\$ 100,000 - \$ 124,999	108,854	\$185,776	\$0	\$0	\$0	\$823,061
\$ 125,000 - \$ 149,999	73,535	\$119,667	\$0	\$0	\$0	\$699,530
\$ 150,000 - \$ 199,999	77,675	\$181,117	\$0	\$0	\$0	\$1,648,554
\$ 200,000 - \$ 249,999	35,357	\$115,022	\$0	\$0	\$0	\$1,665,646
\$ 250,000 - \$ 499,999	48,826	\$193,669	\$0	\$0	\$0	\$8,819,007
\$ 500,000 - \$ 999,999	16,555	\$59,722	\$0	\$0	\$0	\$12,081,417
\$1,000,000 and Over	12,705	\$143,745	\$0	\$0	\$0	\$67,109,397
Total	1,623,279	\$2,434,370	\$7,093,148	\$814,884	\$59,864,062	\$102,644,555

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

2021 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	105,062	\$-24,005,599	\$3,692,464,241	\$0	248,311	22,604	\$-12,504,841
\$ 1 - \$ 1,743	30,079	\$171,717,679	\$21,989,951	\$26,712,943	52,415	5,187	\$-1,076,630
\$ 1,743 - \$ 3,486	34,450	\$253,152,956	\$25,621,490	\$90,463,991	58,220	6,157	\$-1,602,439
\$ 3,486 - \$ 6,972	77,671	\$785,168,222	\$64,160,960	\$409,551,999	131,372	16,366	\$-5,035,030
\$ 6,972 - \$15,687	176,828	\$3,001,119,573	\$236,822,073	\$1,978,467,604	303,007	52,100	\$9,170,097
\$ 15,687 - \$26,145	181,585	\$5,132,240,872	\$426,308,527	\$3,796,583,998	308,748	71,610	\$85,084,405
\$ 26,145 - \$34,860	157,337	\$6,109,804,190	\$507,722,099	\$4,795,273,004	254,624	68,744	\$160,056,252
\$ 34,860 - \$52,290	258,496	\$13,956,639,455	\$1,308,425,019	\$11,110,171,111	420,227	122,161	\$444,425,936
\$ 52,290 - \$78,435	222,113	\$17,975,093,698	\$1,901,653,217	\$14,236,995,569	406,003	148,284	\$617,222,290
\$ 78,435 and Over	379,658	\$133,917,546,355	\$23,835,398,736	\$94,239,039,250	797,147	390,582	\$3,012,939,172
Total	1,623,279	\$181,278,477,401	\$32,020,566,313	\$130,683,259,469	2,980,074	903,795	\$4,308,679,212

**TABLE 15-A
TOTAL PAY RETURNS BY TAXABLE INCOME**

2021 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	145	\$44,849,790	\$69,285,901	\$0	308	92	\$656,456
\$ 1 - \$ 1,743	18	\$2,124,002	\$1,001,837	\$16,764	41	8	\$37,139
\$ 1,743 - \$ 3,486	21	\$3,118,974	\$893,195	\$59,867	46	10	\$23,973
\$ 3,486 - \$ 6,972	18,226	\$184,832,601	\$18,034,742	\$106,571,647	20,904	61	\$535,116
\$ 6,972 - \$15,687	120,931	\$2,115,974,336	\$207,409,618	\$1,379,292,328	182,036	4,477	\$24,650,263
\$ 15,687 - \$26,145	154,584	\$4,428,782,294	\$405,453,100	\$3,266,811,743	252,814	30,844	\$91,474,719
\$ 26,145 - \$34,860	152,109	\$5,902,221,154	\$493,382,465	\$4,639,040,146	244,564	62,858	\$160,802,477
\$ 34,860 - \$52,290	252,183	\$13,567,474,833	\$1,247,737,562	\$10,838,090,983	408,891	118,986	\$445,279,007
\$ 52,290 - \$78,435	216,015	\$17,438,569,952	\$1,832,702,668	\$13,846,500,677	394,494	145,016	\$617,946,131
\$ 78,435 and Over	359,314	\$105,172,190,095	\$18,051,072,183	\$75,295,634,389	751,957	372,637	\$3,044,115,683
Total	1,273,546	\$148,860,138,031	\$22,326,973,271	\$109,372,018,544	2,256,055	734,989	\$4,385,520,964

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

2021 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	104,917	\$-68,855,389	\$3,623,178,340	\$0	248,003	22,512	\$-13,161,297
\$ 1 - \$ 1,743	30,061	\$169,593,677	\$20,988,114	\$26,696,179	52,374	5,179	\$-1,113,769
\$ 1,743 - \$ 3,486	34,429	\$250,033,982	\$24,728,295	\$90,404,124	58,174	6,147	\$-1,626,412
\$ 3,486 - \$ 6,972	59,445	\$600,335,621	\$46,126,218	\$302,980,352	110,468	16,305	\$-5,570,146
\$ 6,972 - \$15,687	55,897	\$885,145,237	\$29,412,455	\$599,175,276	120,971	47,623	\$-15,480,166
\$ 15,687 - \$26,145	27,001	\$703,458,578	\$20,855,427	\$529,772,255	55,934	40,766	\$-6,390,314
\$ 26,145 - \$34,860	5,228	\$207,583,036	\$14,339,634	\$156,232,858	10,060	5,886	\$-746,225
\$ 34,860 - \$52,290	6,313	\$389,164,622	\$60,687,457	\$272,080,128	11,336	3,175	\$-853,071
\$ 52,290 - \$78,435	6,098	\$536,523,746	\$68,950,549	\$390,494,892	11,509	3,268	\$-723,841
\$ 78,435 and Over	20,344	\$28,745,356,260	\$5,784,326,553	\$18,943,404,861	45,190	17,945	\$-31,176,511
Total	349,733	\$32,418,339,370	\$9,693,593,042	\$21,311,240,925	724,019	168,806	\$-76,841,752

**TABLE 1-B
RESIDENT PAY AND NO-PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	45,944	\$-2,653,057,492	\$5,266,590	116,038	7,527	\$-6,803,403
\$ 1 - \$ 2,999	36,123	\$56,439,429	\$5,208,965	63,023	4,721	\$-510,958
\$ 3,000 - \$ 4,999	30,345	\$121,881,212	\$45,301,320	48,980	4,509	\$-825,987
\$ 5,000 - \$ 9,999	85,446	\$642,844,336	\$389,960,325	137,021	15,070	\$-3,679,663
\$ 10,000 - \$ 19,999	161,230	\$2,391,877,530	\$1,702,901,777	273,585	51,591	\$6,317,349
\$ 20,000 - \$ 29,999	140,221	\$3,506,080,351	\$2,648,728,410	241,721	55,879	\$56,568,781
\$ 30,000 - \$ 39,999	145,892	\$5,103,105,370	\$4,031,214,905	241,669	63,689	\$133,379,547
\$ 40,000 - \$ 49,999	130,836	\$5,867,965,103	\$4,704,871,850	215,729	59,646	\$186,929,978
\$ 50,000 - \$ 59,999	106,146	\$5,815,005,189	\$4,662,211,551	179,425	52,078	\$200,497,160
\$ 60,000 - \$ 74,999	116,879	\$7,837,465,237	\$6,250,676,996	210,410	67,794	\$281,939,016
\$ 75,000 - \$ 99,999	135,817	\$11,777,516,653	\$9,406,789,694	265,027	103,077	\$444,050,534
\$ 100,000 - \$ 124,999	95,622	\$10,683,330,881	\$8,549,832,286	196,006	90,752	\$424,361,234
\$ 125,000 - \$ 149,999	63,722	\$8,702,235,667	\$6,881,820,645	132,877	67,589	\$359,606,321
\$ 150,000 - \$ 199,999	65,390	\$11,188,464,519	\$8,638,424,260	138,194	71,972	\$482,575,142
\$ 200,000 - \$ 249,999	28,595	\$6,348,604,711	\$4,761,965,326	61,861	31,561	\$286,549,290
\$ 250,000 - \$ 499,999	34,775	\$11,560,965,080	\$8,323,491,142	77,587	37,528	\$542,718,766
\$ 500,000 - \$ 999,999	8,929	\$6,000,484,154	\$4,015,552,001	20,309	9,423	\$272,460,633
\$1,000,000 and Over	3,789	\$9,779,344,665	\$5,927,739,903	8,885	3,354	\$331,983,228
Total	1,435,701	\$104,730,552,595	\$80,951,957,946	2,628,347	797,760	\$3,998,116,968

**TABLE 2-B
RESIDENT PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	105	\$-61,531,474	\$846,936	246	54	\$328,790
\$ 1 - \$ 2,999	25	\$54,558	\$132,286	79	1	\$9,712
\$ 3,000 - \$ 4,999	53	\$211,234	\$390,369	184	2	\$6,297
\$ 5,000 - \$ 9,999	19,308	\$164,894,495	\$120,728,517	19,663	66	\$766,650
\$ 10,000 - \$ 19,999	96,933	\$1,464,454,971	\$1,147,387,268	120,470	3,153	\$23,096,547
\$ 20,000 - \$ 29,999	111,749	\$2,819,692,850	\$2,220,262,157	176,173	16,894	\$63,781,198
\$ 30,000 - \$ 39,999	139,141	\$4,874,445,211	\$3,924,439,730	225,927	55,271	\$134,295,360
\$ 40,000 - \$ 49,999	127,996	\$5,740,836,170	\$4,657,456,792	209,198	57,909	\$187,090,196
\$ 50,000 - \$ 59,999	104,142	\$5,705,415,632	\$4,615,231,573	175,054	51,250	\$200,644,504
\$ 60,000 - \$ 74,999	114,708	\$7,692,399,216	\$6,180,126,774	206,009	66,959	\$282,090,427
\$ 75,000 - \$ 99,999	133,809	\$11,604,671,997	\$9,318,767,871	260,790	102,178	\$444,261,962
\$ 100,000 - \$ 124,999	94,518	\$10,560,033,184	\$8,481,261,872	193,595	90,124	\$424,663,988
\$ 125,000 - \$ 149,999	63,051	\$8,610,426,299	\$6,830,505,193	131,319	67,194	\$359,685,039
\$ 150,000 - \$ 199,999	64,606	\$11,053,500,873	\$8,561,401,525	136,305	71,415	\$482,915,178
\$ 200,000 - \$ 249,999	28,186	\$6,257,762,013	\$4,715,680,628	60,858	31,265	\$287,256,508
\$ 250,000 - \$ 499,999	34,031	\$11,305,118,082	\$8,192,016,852	75,801	36,883	\$545,340,215
\$ 500,000 - \$ 999,999	8,589	\$5,763,138,589	\$3,898,306,330	19,494	9,150	\$274,689,400
\$1,000,000 and Over	3,444	\$8,652,308,065	\$5,374,149,297	8,021	3,112	\$342,960,889
Total	1,144,394	\$102,207,831,965	\$78,239,091,970	2,019,186	662,880	\$4,053,882,860

**TABLE 3-B
RESIDENT NO-PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	45,839	\$-2,591,526,018	\$4,419,654	115,792	7,473	\$-7,132,193
\$ 1 - \$ 2,999	36,098	\$56,384,871	\$5,076,679	62,944	4,720	\$-520,670
\$ 3,000 - \$ 4,999	30,292	\$121,669,978	\$44,910,951	48,796	4,507	\$-832,284
\$ 5,000 - \$ 9,999	66,138	\$477,949,841	\$269,231,808	117,358	15,004	\$-4,446,313
\$ 10,000 - \$ 19,999	64,297	\$927,422,559	\$555,514,509	153,115	48,438	\$-16,779,198
\$ 20,000 - \$ 29,999	28,472	\$686,387,501	\$428,466,253	65,548	38,985	\$-7,212,417
\$ 30,000 - \$ 39,999	6,751	\$228,660,159	\$106,775,175	15,742	8,418	\$-915,813
\$ 40,000 - \$ 49,999	2,840	\$127,128,933	\$47,415,058	6,531	1,737	\$-160,218
\$ 50,000 - \$ 59,999	2,004	\$109,589,557	\$46,979,978	4,371	828	\$-147,344
\$ 60,000 - \$ 74,999	2,171	\$145,066,021	\$70,550,222	4,401	835	\$-151,411
\$ 75,000 - \$ 99,999	2,008	\$172,844,656	\$88,021,823	4,237	899	\$-211,428
\$ 100,000 - \$ 124,999	1,104	\$123,297,697	\$68,570,414	2,411	628	\$-302,754
\$ 125,000 - \$ 149,999	671	\$91,809,368	\$51,315,452	1,558	395	\$-78,718
\$ 150,000 - \$ 199,999	784	\$134,963,646	\$77,022,735	1,889	557	\$-340,036
\$ 200,000 - \$ 249,999	409	\$90,842,698	\$46,284,698	1,003	296	\$-707,218
\$ 250,000 - \$ 499,999	744	\$255,846,998	\$131,474,290	1,786	645	\$-2,621,449
\$ 500,000 - \$ 999,999	340	\$237,345,565	\$117,245,671	815	273	\$-2,228,767
\$1,000,000 and Over	345	\$1,127,036,600	\$553,590,606	864	242	\$-10,977,661
Total	291,307	\$2,522,720,630	\$2,712,865,976	609,161	134,880	\$-55,765,892

**TABLE 4-B
RESIDENT SINGLE PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	18,922	\$151,148,347	\$118,058,533	18,978	33	\$841,277
\$ 10,000 - \$ 19,999	89,438	\$1,338,188,140	\$1,063,349,089	99,167	1,973	\$21,887,611
\$ 20,000 - \$ 29,999	92,169	\$2,322,181,240	\$1,886,786,363	116,606	13,051	\$56,675,497
\$ 30,000 - \$ 39,999	110,406	\$3,862,543,849	\$3,187,201,886	146,451	40,563	\$114,029,146
\$ 40,000 - \$ 49,999	95,631	\$4,282,351,664	\$3,550,442,553	125,323	34,888	\$149,351,558
\$ 50,000 - \$ 59,999	70,951	\$3,879,532,586	\$3,194,878,943	92,493	24,151	\$145,510,200
\$ 60,000 - \$ 74,999	64,296	\$4,287,631,434	\$3,473,470,870	84,617	21,702	\$169,167,998
\$ 75,000 - \$ 99,999	47,319	\$4,036,060,927	\$3,184,341,560	63,387	15,554	\$167,749,950
\$ 100,000 - \$ 124,999	17,629	\$1,952,549,426	\$1,492,096,804	24,300	5,428	\$85,126,702
\$ 125,000 - \$ 149,999	8,101	\$1,102,815,634	\$824,148,107	11,522	2,486	\$49,966,100
\$ 150,000 - \$ 199,999	6,889	\$1,173,447,069	\$859,525,890	10,115	2,008	\$55,081,250
\$ 200,000 - \$ 249,999	2,783	\$616,962,632	\$446,303,965	4,189	736	\$30,126,340
\$ 250,000 - \$ 499,999	3,519	\$1,175,942,746	\$825,990,682	5,381	811	\$58,568,030
\$ 500,000 - \$ 999,999	1,018	\$690,807,766	\$464,235,469	1,591	225	\$33,026,075
\$1,000,000 And Over	434	\$1,009,893,470	\$646,463,367	670	72	\$42,512,588
Total	629,505	\$31,882,056,930	\$25,217,294,081	804,790	163,681	\$1,179,620,322

**TABLE 5-B
RESIDENT SINGLE NO-PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	23,101	\$-680,524,967	\$173,468	37,865	1,398	\$-813,278
\$ 1 - \$ 2,999	28,799	\$46,005,612	\$3,494,593	38,231	3,234	\$-355,024
\$ 3,000 - \$ 4,999	25,635	\$103,043,421	\$42,653,005	32,666	3,635	\$-708,427
\$ 5,000 - \$ 9,999	53,650	\$383,816,725	\$237,911,679	73,997	12,259	\$-3,905,374
\$ 10,000 - \$ 19,999	43,021	\$620,372,802	\$412,925,014	80,948	39,239	\$-14,260,439
\$ 20,000 - \$ 29,999	18,185	\$435,163,327	\$290,581,701	34,876	28,158	\$-5,182,671
\$ 30,000 - \$ 39,999	3,235	\$109,695,736	\$52,525,998	5,840	3,349	\$-353,968
\$ 40,000 - \$ 49,999	1,468	\$65,881,512	\$26,875,951	2,390	406	\$-46,274
\$ 50,000 - \$ 59,999	1,143	\$62,522,174	\$29,284,076	1,758	206	\$-77,358
\$ 60,000 - \$ 74,999	1,291	\$86,194,841	\$45,717,865	1,868	188	\$-36,278
\$ 75,000 - \$ 99,999	1,024	\$87,614,651	\$46,351,575	1,484	160	\$-27,635
\$ 100,000 - \$ 124,999	445	\$49,607,115	\$27,066,107	652	77	\$-45,098
\$ 125,000 - \$ 149,999	212	\$29,052,107	\$16,446,903	316	35	\$-9,564
\$ 150,000 - \$ 199,999	181	\$30,833,917	\$17,182,749	285	36	\$-23,144
\$ 200,000 - \$ 249,999	84	\$18,605,012	\$9,116,994	134	21	\$-126,510
\$ 250,000 - \$ 499,999	135	\$46,041,761	\$21,208,524	214	26	\$-619,214
\$ 500,000 - \$ 999,999	64	\$46,382,054	\$18,364,704	97	11	\$-295,260
\$1,000,000 and Over	52	\$132,929,221	\$57,375,265	79	3	\$-1,433,859
Total	201,725	\$1,673,237,021	\$1,355,256,171	313,700	92,441	\$-28,319,375

**TABLE 6-B
RESIDENT MARRIED JOINT PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	49	\$-38,736,861	\$129,107	123	49	\$200,709
\$ 10,000 - \$ 19,999	3,574	\$62,388,261	\$37,507,705	11,677	367	\$446,404
\$ 20,000 - \$ 29,999	10,075	\$255,170,363	\$164,647,927	31,985	2,190	\$3,481,529
\$ 30,000 - \$ 39,999	13,817	\$485,180,639	\$352,030,084	38,565	9,477	\$9,781,331
\$ 40,000 - \$ 49,999	14,018	\$630,209,426	\$477,851,497	36,458	12,992	\$17,337,595
\$ 50,000 - \$ 59,999	12,387	\$679,728,072	\$527,216,784	30,884	13,125	\$22,262,424
\$ 60,000 - \$ 74,999	14,353	\$963,510,680	\$755,178,713	35,110	16,086	\$34,930,232
\$ 75,000 - \$ 99,999	16,430	\$1,421,347,025	\$1,115,690,373	39,205	19,039	\$56,671,037
\$ 100,000 - \$ 124,999	9,814	\$1,092,848,714	\$848,121,775	23,122	11,886	\$46,784,926
\$ 125,000 - \$ 149,999	5,776	\$788,498,508	\$601,531,867	13,676	7,142	\$34,753,457
\$ 150,000 - \$ 199,999	6,090	\$1,044,653,725	\$777,076,006	14,519	7,243	\$47,105,956
\$ 200,000 - \$ 249,999	2,930	\$651,437,283	\$471,692,382	7,102	3,532	\$30,014,451
\$ 250,000 - \$ 499,999	4,780	\$1,617,993,522	\$1,130,263,536	11,721	5,798	\$76,011,690
\$ 500,000 - \$ 999,999	1,722	\$1,172,410,264	\$765,198,185	4,071	2,390	\$53,267,956
\$1,000,000 And Over	1,008	\$2,682,592,308	\$1,665,426,774	2,416	1,155	\$96,527,282
Total	116,823	\$13,509,231,929	\$9,689,562,715	300,634	112,471	\$529,576,979

**TABLE 7-B
RESIDENT MARRIED JOINT NO-PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	20,142	\$-1,855,812,870	\$257,239	70,294	5,709	\$-6,275,600
\$ 1 - \$ 2,999	5,795	\$8,341,120	\$157,230	20,384	1,229	\$-142,614
\$ 3,000 - \$ 4,999	3,750	\$14,988,286	\$72,128	13,350	729	\$-108,846
\$ 5,000 - \$ 9,999	10,042	\$75,736,534	\$18,667,018	35,370	2,270	\$-491,223
\$ 10,000 - \$ 19,999	17,180	\$247,111,046	\$110,222,386	58,135	7,662	\$-2,138,821
\$ 20,000 - \$ 29,999	7,774	\$189,448,774	\$101,503,500	23,509	7,978	\$-1,439,404
\$ 30,000 - \$ 39,999	2,341	\$79,107,028	\$31,175,487	6,972	2,958	\$-334,181
\$ 40,000 - \$ 49,999	975	\$43,569,626	\$12,399,425	3,060	837	\$-72,964
\$ 50,000 - \$ 59,999	613	\$33,536,255	\$10,598,055	1,959	407	\$-47,581
\$ 60,000 - \$ 74,999	611	\$40,892,448	\$14,050,400	1,849	441	\$-48,819
\$ 75,000 - \$ 99,999	632	\$54,622,922	\$21,311,198	1,892	431	\$-67,915
\$ 100,000 - \$ 124,999	400	\$44,784,079	\$21,082,754	1,128	342	\$-74,607
\$ 125,000 - \$ 149,999	259	\$35,451,449	\$15,251,238	777	175	\$-33,182
\$ 150,000 - \$ 199,999	357	\$61,639,195	\$29,575,871	1,008	269	\$-173,470
\$ 200,000 - \$ 249,999	206	\$45,790,531	\$18,515,843	573	147	\$-147,271
\$ 250,000 - \$ 499,999	378	\$130,758,310	\$57,911,610	1,022	355	\$-1,361,088
\$ 500,000 - \$ 999,999	159	\$108,837,998	\$48,219,925	433	137	\$-836,771
\$1,000,000 and Over	187	\$698,696,822	\$337,843,947	515	165	\$-4,049,435
Total	71,801	\$57,499,553	\$848,815,254	242,230	32,241	\$-17,843,792

**TABLE 8-B
RESIDENT MARRIED SEPARATE PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	30	\$-12,389,811	\$621,243	85	2	\$42,164
\$ 1 - \$ 2,999	21	\$45,494	\$131,800	72	0	\$570
\$ 3,000 - \$ 4,999	50	\$199,216	\$382,104	181	2	\$4,309
\$ 5,000 - \$ 9,999	419	\$3,362,428	\$2,775,321	733	37	\$22,420
\$ 10,000 - \$ 19,999	3,921	\$63,878,570	\$46,530,474	9,626	813	\$762,532
\$ 20,000 - \$ 29,999	9,505	\$242,341,247	\$168,827,867	27,582	1,653	\$3,624,172
\$ 30,000 - \$ 39,999	14,918	\$526,720,723	\$385,207,760	40,911	5,231	\$10,484,883
\$ 40,000 - \$ 49,999	18,347	\$828,275,080	\$629,162,742	47,417	10,029	\$20,401,043
\$ 50,000 - \$ 59,999	20,804	\$1,146,154,974	\$893,135,846	51,677	13,974	\$32,871,880
\$ 60,000 - \$ 74,999	36,059	\$2,441,257,102	\$1,951,477,191	86,282	29,171	\$77,992,197
\$ 75,000 - \$ 99,999	70,060	\$6,147,264,045	\$5,018,735,938	158,198	67,585	\$219,840,975
\$ 100,000 - \$ 124,999	67,075	\$7,514,635,044	\$6,141,043,293	146,173	72,810	\$292,752,360
\$ 125,000 - \$ 149,999	49,174	\$6,719,112,157	\$5,404,825,219	106,121	57,566	\$274,965,482
\$ 150,000 - \$ 199,999	51,627	\$8,835,400,079	\$6,924,799,629	111,671	62,164	\$380,727,972
\$ 200,000 - \$ 249,999	22,473	\$4,989,362,098	\$3,797,684,281	49,567	26,997	\$227,115,717
\$ 250,000 - \$ 499,999	25,732	\$8,511,181,814	\$6,235,762,634	58,699	30,274	\$410,760,495
\$ 500,000 - \$ 999,999	5,849	\$3,899,920,559	\$2,668,872,676	13,832	6,535	\$188,395,369
\$1,000,000 and Over	2,002	\$4,959,822,287	\$3,062,259,156	4,935	1,885	\$203,921,019
Total	398,066	\$56,816,543,106	\$43,332,235,174	913,762	386,728	\$2,344,685,559

**TABLE 9-B
RESIDENT MARRIED SEPARATE NO-PAY RETURNS**

AGI Class	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	2,596	\$-55,188,181	\$3,988,947	7,633	366	\$-43,315
\$ 1 - \$ 2,999	1,504	\$2,038,139	\$1,424,856	4,329	257	\$-23,032
\$ 3,000 - \$ 4,999	907	\$3,638,271	\$2,185,818	2,780	143	\$-15,011
\$ 5,000 - \$ 9,999	2,446	\$18,396,582	\$12,653,111	7,991	475	\$-49,716
\$ 10,000 - \$ 19,999	4,096	\$59,938,711	\$32,367,109	14,032	1,537	\$-379,938
\$ 20,000 - \$ 29,999	2,513	\$61,775,400	\$36,381,052	7,163	2,849	\$-590,342
\$ 30,000 - \$ 39,999	1,175	\$39,857,395	\$23,073,690	2,930	2,111	\$-227,664
\$ 40,000 - \$ 49,999	397	\$17,677,795	\$8,139,682	1,081	494	\$-40,980
\$ 50,000 - \$ 59,999	248	\$13,531,128	\$7,097,847	654	215	\$-22,405
\$ 60,000 - \$ 74,999	269	\$17,978,732	\$10,781,957	684	206	\$-66,314
\$ 75,000 - \$ 99,999	352	\$30,607,083	\$20,359,050	861	308	\$-115,878
\$ 100,000 - \$ 124,999	259	\$28,906,503	\$20,421,553	631	209	\$-183,049
\$ 125,000 - \$ 149,999	200	\$27,305,812	\$19,617,311	465	185	\$-35,972
\$ 150,000 - \$ 199,999	246	\$42,490,534	\$30,264,115	596	252	\$-143,422
\$ 200,000 - \$ 249,999	119	\$26,447,155	\$18,651,861	296	128	\$-433,437
\$ 250,000 - \$ 499,999	231	\$79,046,927	\$52,354,156	550	264	\$-641,147
\$ 500,000 - \$ 999,999	117	\$82,125,513	\$50,661,042	285	125	\$-1,096,736
\$1,000,000 and Over	106	\$295,410,557	\$158,371,394	270	74	\$-5,494,367
Total	17,781	\$791,984,056	\$508,794,551	53,231	10,198	\$-9,602,725

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
ADAIR	3,907	\$213,395,633	\$173,543,736	7,399	2,126	\$7,850,851
ADAMS	1,805	\$110,730,519	\$94,085,294	3,465	944	\$4,719,078
ALLAMAKEE	6,392	\$342,907,853	\$288,713,309	12,287	3,658	\$11,254,284
APPANOOSE	5,229	\$257,778,633	\$215,135,963	9,966	2,937	\$9,696,197
AUDUBON	2,579	\$142,792,234	\$131,887,440	5,171	1,365	\$6,666,911
BENTON	11,441	\$792,250,280	\$621,767,523	21,959	6,509	\$31,226,639
BLACK HAWK	57,981	\$3,795,119,089	\$2,931,598,594	104,682	30,364	\$144,353,648
BOONE	12,069	\$827,634,729	\$641,567,968	22,727	6,255	\$32,314,288
BREMER	10,970	\$808,183,510	\$627,438,731	21,618	6,277	\$31,806,387
BUCHANAN	9,128	\$622,494,207	\$492,024,081	17,415	5,749	\$23,388,536
BUENA VISTA	9,469	\$576,303,034	\$462,655,398	17,199	6,524	\$21,645,496
BUTLER	6,364	\$398,979,045	\$321,702,627	12,723	3,333	\$15,998,795
CALHOUN	4,183	\$277,137,772	\$224,308,763	8,289	2,301	\$11,432,042
CARROLL	9,807	\$752,574,546	\$577,522,285	18,810	5,589	\$26,915,402
CASS	5,961	\$361,455,373	\$287,538,701	11,475	3,178	\$13,586,903
CEDAR	8,612	\$573,918,851	\$461,531,631	16,394	4,399	\$23,052,240
CERRO GORDO	19,547	\$1,348,609,246	\$1,027,941,210	36,827	9,320	\$50,861,880
CHEROKEE	5,251	\$351,486,539	\$282,741,482	10,342	2,743	\$14,113,489
CHICKASAW	5,412	\$327,419,103	\$282,830,538	10,497	2,855	\$13,992,763
CLARKE	4,175	\$223,536,689	\$179,982,731	7,764	2,602	\$8,234,139
CLAY	7,825	\$536,235,312	\$414,209,257	14,865	4,072	\$20,182,012
CLAYTON	7,917	\$471,254,295	\$382,415,617	15,626	3,997	\$16,022,798
CLINTON	20,865	\$1,209,516,983	\$963,123,482	39,051	11,269	\$45,716,024
CRAWFORD	7,301	\$445,922,335	\$352,333,606	13,560	4,762	\$16,751,619

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
DALLAS	45,812	\$5,453,989,811	\$4,039,264,663	81,442	30,220	\$230,346,798
DAVIS	3,581	\$197,818,356	\$166,156,025	6,986	2,891	\$8,061,375
DECATUR	2,957	\$146,449,537	\$118,442,583	5,648	1,853	\$4,912,000
DELAWARE	8,022	\$504,500,161	\$410,177,638	15,496	4,441	\$19,874,322
DES MOINES	18,596	\$1,179,741,734	\$885,493,255	34,280	9,530	\$41,081,821
DICKINSON	8,833	\$748,353,958	\$558,546,236	17,837	3,756	\$27,648,720
DUBUQUE	47,198	\$3,603,999,515	\$2,732,474,555	86,388	24,367	\$128,082,434
EMMET	4,310	\$236,619,145	\$191,801,944	8,090	2,159	\$8,355,918
FAYETTE	8,337	\$469,902,867	\$386,098,125	16,145	4,388	\$18,033,896
FLOYD	6,888	\$416,363,933	\$342,383,805	13,223	3,954	\$16,449,546
FRANKLIN	4,114	\$257,267,206	\$206,119,588	8,142	2,395	\$10,068,896
FREMONT	2,923	\$213,486,354	\$169,114,359	5,806	1,584	\$6,726,285
GREENE	3,969	\$251,622,196	\$201,454,531	7,788	2,124	\$9,726,742
GRUNDY	5,332	\$421,984,894	\$329,140,667	10,625	3,113	\$17,396,260
GUTHRIE	4,804	\$360,299,600	\$272,826,318	9,595	2,442	\$14,076,896
HAMILTON	6,555	\$447,767,571	\$350,992,279	12,477	3,548	\$17,156,385
HANCOCK	4,705	\$322,698,839	\$253,448,869	9,252	2,481	\$12,545,937
HARDIN	7,526	\$464,143,971	\$368,297,232	14,573	3,931	\$17,799,953
HARRISON	6,376	\$425,108,872	\$342,879,315	12,148	3,706	\$12,596,631
HENRY	8,303	\$468,682,460	\$372,557,161	15,776	4,534	\$17,395,976
HOWARD	4,473	\$258,440,218	\$209,118,910	8,387	2,525	\$8,943,235
HUMBOLDT	4,273	\$302,221,244	\$248,564,702	8,252	2,530	\$12,818,179
IDA	3,187	\$253,571,112	\$191,414,246	6,132	1,771	\$9,424,150
IOWA	7,804	\$534,771,463	\$421,015,370	14,807	4,264	\$20,942,640

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
JACKSON	8,954	\$592,583,080	\$481,831,692	17,173	4,671	\$20,033,554
JASPER	16,152	\$1,071,799,584	\$836,999,192	30,678	9,042	\$41,622,190
JEFFERSON	6,642	\$379,349,230	\$303,504,340	12,976	2,964	\$13,886,399
JOHNSON	67,719	\$5,446,787,164	\$4,303,282,535	115,711	32,991	\$226,102,443
JONES	8,622	\$579,397,957	\$457,755,442	16,819	4,574	\$22,207,346
KEOKUK	4,314	\$235,310,810	\$197,031,680	8,418	2,433	\$9,126,680
KOSSUTH	6,861	\$474,611,201	\$368,606,096	13,488	3,550	\$16,615,896
LEE	13,859	\$959,956,594	\$732,120,698	26,331	7,681	\$29,617,907
LINN	105,389	\$8,099,615,328	\$6,111,429,388	188,914	55,894	\$310,502,576
LOUISA	4,743	\$352,890,320	\$263,910,131	8,922	2,643	\$12,192,001
LUCAS	3,820	\$193,055,019	\$159,695,192	7,269	2,265	\$7,353,902
LYON	5,312	\$396,842,561	\$313,894,326	10,273	3,846	\$14,886,720
MADISON	7,386	\$571,584,144	\$442,069,355	14,259	4,546	\$23,196,804
MAHASKA	9,243	\$597,116,912	\$467,717,644	17,312	5,461	\$22,896,034
MARION	14,908	\$1,120,190,718	\$853,997,213	28,527	8,822	\$42,457,179
MARSHALL	17,210	\$1,013,543,757	\$815,759,268	31,966	10,863	\$38,938,693
MILLS	6,294	\$512,871,594	\$387,940,761	12,144	3,795	\$13,621,222
MITCHELL	4,807	\$331,428,938	\$258,384,158	9,295	2,697	\$11,843,567
MONONA	3,749	\$236,157,339	\$187,311,019	7,163	2,010	\$9,096,428
MONROE	3,234	\$196,083,244	\$157,423,318	6,177	1,839	\$7,412,504
MONTGOMERY	4,533	\$265,882,189	\$211,341,616	8,634	2,397	\$9,825,955
MUSCATINE	19,611	\$1,249,086,167	\$981,498,761	35,562	11,107	\$48,252,860
O'BRIEN	6,415	\$442,803,842	\$351,991,570	12,474	3,645	\$16,537,999
OSCEOLA	2,706	\$159,437,612	\$138,042,685	5,246	1,482	\$6,266,653

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
PAGE	6,195	\$368,789,423	\$290,956,367	11,955	3,269	\$13,343,669
PALO ALTO	3,970	\$245,218,174	\$197,133,536	7,637	2,114	\$9,614,819
PLYMOUTH	11,799	\$874,127,270	\$698,097,579	22,364	7,203	\$35,108,374
POCAHONTAS	2,995	\$187,847,335	\$149,819,052	5,932	1,562	\$7,262,996
POLK	234,482	\$19,454,275,221	\$14,730,959,800	403,935	132,876	\$776,111,567
POTTAWATTAMIE	41,059	\$2,770,066,827	\$2,116,783,202	74,358	23,077	\$72,020,511
POWESHIEK	8,108	\$550,020,688	\$427,172,869	15,607	3,991	\$21,222,946
RINGGOLD	2,003	\$102,732,689	\$89,896,357	4,012	1,150	\$4,187,974
SAC	4,619	\$309,020,174	\$246,340,470	9,043	2,324	\$12,452,696
SCOTT	79,464	\$6,226,646,142	\$4,702,106,284	143,971	44,088	\$239,264,478
SHELBY	5,454	\$370,059,722	\$293,916,895	10,653	2,914	\$13,671,816
SIOUX	14,770	\$1,138,263,015	\$911,498,231	28,463	11,026	\$42,148,346
STORY	40,008	\$3,004,130,056	\$2,279,099,933	69,424	17,584	\$116,562,944
TAMA	7,335	\$447,549,916	\$356,942,132	14,041	4,030	\$17,393,531
TAYLOR	2,561	\$143,135,365	\$119,114,618	4,996	1,470	\$5,181,149
UNION	5,265	\$267,865,357	\$220,337,936	9,896	2,871	\$9,941,262
VAN BUREN	2,978	\$149,007,734	\$124,239,665	5,875	1,884	\$5,621,787
WAPELLO	14,841	\$813,126,611	\$658,663,449	27,113	9,155	\$30,911,494
WARREN	23,957	\$2,041,513,024	\$1,551,399,314	45,072	14,721	\$81,964,233
WASHINGTON	10,126	\$673,917,911	\$526,025,199	19,345	6,085	\$25,211,434
WAYNE	2,669	\$141,629,784	\$115,716,247	5,178	1,920	\$5,336,438
WEBSTER	15,469	\$958,159,790	\$757,245,727	28,158	8,363	\$37,148,885
WINNEBAGO	4,953	\$307,085,762	\$243,728,154	9,490	2,443	\$11,574,594
WINNESHIEK	9,100	\$589,339,492	\$470,157,096	17,866	4,105	\$21,812,297

(Continued)

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

County	Number of Returns	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
WOODBURY	47,144	\$2,878,871,453	\$2,254,572,255	81,922	29,653	\$96,077,490
WORTH	3,333	\$211,799,826	\$167,600,190	6,430	1,757	\$7,533,542
WRIGHT	5,493	\$320,527,703	\$262,514,966	10,474	3,272	\$12,694,768
Total	1,435,701	\$104,730,552,595	\$80,951,957,946	2,628,347	797,760	\$3,998,116,968

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

AGI Class	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ 0 or Less	7,683	\$-1,483,879,539	\$125,523,540	\$132,765,391	\$1,065,961	\$-5,888,018
\$ 1 - \$ 2,999	882	\$1,382,805	\$2,016,132	\$9,739,109	\$24,144	\$-8,706
\$ 3,000 - \$ 4,999	750	\$3,032,841	\$3,113,378	\$8,583,315	\$207,180	\$-4,336
\$ 5,000 - \$ 9,999	2,689	\$21,086,549	\$5,871,128	\$28,560,453	\$3,679,841	\$-30,237
\$ 10,000 - \$ 19,999	21,898	\$347,368,838	\$49,903,687	\$216,570,088	\$138,844,037	\$713,282
\$ 20,000 - \$ 29,999	31,111	\$781,687,298	\$102,373,656	\$315,002,380	\$415,701,421	\$7,709,064
\$ 30,000 - \$ 39,999	36,877	\$1,296,234,435	\$150,860,941	\$353,039,337	\$824,750,760	\$24,497,209
\$ 40,000 - \$ 49,999	42,072	\$1,896,407,508	\$201,604,158	\$383,267,902	\$1,326,836,685	\$48,663,100
\$ 50,000 - \$ 59,999	43,734	\$2,403,769,856	\$251,355,565	\$401,418,194	\$1,754,154,152	\$70,538,584
\$ 60,000 - \$ 74,999	59,187	\$3,983,085,346	\$424,740,759	\$576,346,746	\$2,974,960,131	\$128,018,526
\$ 75,000 - \$ 99,999	84,919	\$7,403,674,899	\$785,890,419	\$893,495,716	\$5,687,529,240	\$261,073,538
\$ 100,000 - \$ 124,999	71,360	\$7,990,955,988	\$857,126,434	\$821,013,718	\$6,264,609,465	\$305,467,236
\$ 125,000 - \$ 149,999	52,881	\$7,229,072,653	\$853,957,419	\$676,737,953	\$5,648,370,081	\$291,366,571
\$ 150,000 - \$ 199,999	57,295	\$9,813,369,577	\$1,359,147,489	\$853,689,737	\$7,512,010,843	\$416,107,219
\$ 200,000 - \$ 249,999	25,768	\$5,722,747,605	\$916,292,824	\$473,941,639	\$4,259,720,554	\$254,842,586
\$ 250,000 - \$ 499,999	31,687	\$10,543,648,187	\$2,026,919,396	\$785,002,969	\$7,526,236,386	\$488,510,840
\$ 500,000 - \$ 999,999	8,363	\$5,624,352,851	\$1,402,278,580	\$386,497,146	\$3,724,683,814	\$251,239,809
\$1,000,000 and Over	3,653	\$9,507,036,336	\$2,750,472,201	\$575,603,625	\$5,719,852,267	\$316,124,931
Total	582,809	\$73,085,034,033	\$12,269,447,706	\$7,891,275,418	\$53,783,236,962	\$2,858,941,198

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

AGI Class	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ 0 or Less	38,261	\$-1,169,177,953	\$14,121,314	\$135,431,516	\$4,200,629	\$-915,385
\$ 1 - \$ 2,999	35,241	\$55,056,624	\$1,208,926	\$54,907,144	\$5,184,821	\$-502,252
\$ 3,000 - \$ 4,999	29,595	\$118,848,371	\$829,544	\$75,825,317	\$45,094,140	\$-821,651
\$ 5,000 - \$ 9,999	82,757	\$621,757,787	\$7,826,289	\$234,257,313	\$386,280,484	\$-3,649,426
\$ 10,000 - \$ 19,999	139,332	\$2,044,508,692	\$57,759,725	\$429,020,705	\$1,564,057,740	\$5,604,067
\$ 20,000 - \$ 29,999	109,110	\$2,724,393,053	\$134,506,695	\$354,687,426	\$2,233,026,989	\$48,859,717
\$ 30,000 - \$ 39,999	109,015	\$3,806,870,935	\$234,023,385	\$358,499,856	\$3,206,464,145	\$108,882,338
\$ 40,000 - \$ 49,999	88,764	\$3,971,557,595	\$286,724,620	\$296,226,719	\$3,378,035,165	\$138,266,878
\$ 50,000 - \$ 59,999	62,412	\$3,411,235,333	\$277,295,581	\$214,700,748	\$2,908,057,399	\$129,958,576
\$ 60,000 - \$ 74,999	57,692	\$3,854,379,891	\$348,812,138	\$211,202,960	\$3,275,716,865	\$153,920,490
\$ 75,000 - \$ 99,999	50,898	\$4,373,841,754	\$420,409,408	\$202,613,861	\$3,719,260,454	\$182,976,996
\$ 100,000 - \$ 124,999	24,262	\$2,692,374,893	\$274,557,292	\$101,601,430	\$2,285,222,821	\$118,893,998
\$ 125,000 - \$ 149,999	10,841	\$1,473,163,014	\$170,204,779	\$45,991,075	\$1,233,450,564	\$68,239,750
\$ 150,000 - \$ 199,999	8,095	\$1,375,094,942	\$180,403,687	\$34,476,043	\$1,126,413,417	\$66,467,923
\$ 200,000 - \$ 249,999	2,827	\$625,857,106	\$89,156,897	\$12,085,365	\$502,244,772	\$31,706,704
\$ 250,000 - \$ 499,999	3,088	\$1,017,316,893	\$162,030,304	\$13,089,968	\$797,254,756	\$54,207,926
\$ 500,000 - \$ 999,999	566	\$376,131,303	\$72,400,647	\$2,395,803	\$290,868,187	\$21,220,824
\$1,000,000 and Over	136	\$272,308,329	\$58,266,757	\$544,350	\$207,887,636	\$15,858,297
Total	852,892	\$31,645,518,562	\$2,790,537,988	\$2,777,557,599	\$27,168,720,984	\$1,139,175,770

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

AGI Class	Number of Returns	Tuition and Textbook Tax Credit	Firefighter/EMS/Reserve Peace Officer Tax Credit	Nonresident/Part-Year Resident Credit	Out-of-State Tax Credit	Other Nonrefundable Tax Credits
\$ 0 or Less	45,944	\$112,684	\$22,668	\$0	\$11,275	\$90,210
\$ 1 - \$ 2,999	36,123	\$3,765	\$3,933	\$46	\$0	\$0
\$ 3,000 - \$ 4,999	30,345	\$1,258	\$2,040	\$388	\$0	\$0
\$ 5,000 - \$ 9,999	85,446	\$8,966	\$20,011	\$13,619	\$6,058	\$1,172
\$ 10,000 - \$ 19,999	161,230	\$408,697	\$98,405	\$481,018	\$272,286	\$35,695
\$ 20,000 - \$ 29,999	140,221	\$768,440	\$125,167	\$1,398,171	\$1,001,262	\$145,512
\$ 30,000 - \$ 39,999	145,892	\$1,011,448	\$185,175	\$2,317,578	\$2,331,573	\$284,483
\$ 40,000 - \$ 49,999	130,836	\$1,169,890	\$250,812	\$2,689,869	\$4,057,257	\$443,745
\$ 50,000 - \$ 59,999	106,146	\$1,287,319	\$265,014	\$2,650,347	\$5,047,800	\$603,726
\$ 60,000 - \$ 74,999	116,879	\$1,939,290	\$354,309	\$3,848,663	\$7,332,927	\$1,034,707
\$ 75,000 - \$ 99,999	135,817	\$3,385,002	\$608,591	\$5,942,995	\$12,714,406	\$1,940,626
\$ 100,000 - \$ 124,999	95,622	\$3,497,687	\$550,817	\$5,604,182	\$12,410,634	\$2,146,422
\$ 125,000 - \$ 149,999	63,722	\$2,867,922	\$325,412	\$4,697,761	\$11,160,867	\$2,088,427
\$ 150,000 - \$ 199,999	65,390	\$3,490,327	\$252,547	\$7,316,242	\$15,258,938	\$3,658,462
\$ 200,000 - \$ 249,999	28,595	\$1,719,246	\$74,462	\$5,030,873	\$8,788,870	\$2,956,428
\$ 250,000 - \$ 499,999	34,775	\$2,348,583	\$62,724	\$11,016,044	\$18,248,860	\$9,724,588
\$ 500,000 - \$ 999,999	8,929	\$709,265	\$8,309	\$6,147,366	\$14,605,415	\$10,615,910
\$1,000,000 and Over	3,789	\$259,619	\$3,750	\$18,623,172	\$45,189,810	\$63,179,772
Total	1,435,701	\$24,989,408	\$3,214,146	\$77,778,334	\$158,438,238	\$98,949,885

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

AGI Class	Number of Returns	Fuel Tax Credit	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Other Refundable Tax Credits
\$ 0 or Less	45,944	\$376,690	\$94,313	\$17,562	\$516,126	\$6,218,970
\$ 1 - \$ 2,999	36,123	\$32,932	\$44,396	\$21,950	\$406,738	\$15,158
\$ 3,000 - \$ 4,999	30,345	\$19,690	\$36,297	\$13,190	\$759,228	\$3,928
\$ 5,000 - \$ 9,999	85,446	\$49,447	\$163,999	\$48,911	\$4,319,285	\$16,303
\$ 10,000 - \$ 19,999	161,230	\$122,715	\$651,680	\$152,069	\$18,562,993	\$75,469
\$ 20,000 - \$ 29,999	140,221	\$127,123	\$1,046,986	\$131,717	\$17,203,602	\$91,565
\$ 30,000 - \$ 39,999	145,892	\$121,286	\$1,322,124	\$125,990	\$11,498,450	\$148,202
\$ 40,000 - \$ 49,999	130,836	\$119,995	\$732,468	\$94,775	\$3,809,526	\$93,652
\$ 50,000 - \$ 59,999	106,146	\$102,831	\$613,273	\$43,988	\$526,736	\$171,970
\$ 60,000 - \$ 74,999	116,879	\$133,936	\$945,888	\$62,477	\$0	\$239,280
\$ 75,000 - \$ 99,999	135,817	\$224,721	\$1,205,077	\$66,272	\$0	\$399,703
\$ 100,000 - \$ 124,999	95,622	\$185,075	\$0	\$0	\$0	\$573,938
\$ 125,000 - \$ 149,999	63,722	\$119,340	\$0	\$0	\$0	\$333,121
\$ 150,000 - \$ 199,999	65,390	\$178,911	\$0	\$0	\$0	\$880,601
\$ 200,000 - \$ 249,999	28,595	\$114,949	\$0	\$0	\$0	\$1,303,235
\$ 250,000 - \$ 499,999	34,775	\$190,442	\$0	\$0	\$0	\$6,281,748
\$ 500,000 - \$ 999,999	8,929	\$59,068	\$0	\$0	\$0	\$8,828,620
\$1,000,000 and Over	3,789	\$140,493	\$0	\$0	\$0	\$33,755,922
Total	1,435,701	\$2,419,644	\$6,856,501	\$778,901	\$57,602,684	\$59,431,385

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

2022 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	94,389	\$-1,900,420,038	\$654,210,878	\$0	225,743	18,393	\$-9,448,690
\$ 1 - \$ 1,743	27,870	\$152,769,961	\$17,712,181	\$24,711,247	48,989	4,803	\$-1,062,320
\$ 1,743 - \$ 3,486	31,627	\$224,496,640	\$20,527,289	\$83,007,210	53,995	5,610	\$-1,536,511
\$ 3,486 - \$ 6,972	71,310	\$708,861,229	\$53,034,102	\$375,899,764	122,194	15,119	\$-4,858,293
\$ 6,972 - \$15,687	161,280	\$2,700,105,395	\$203,230,611	\$1,803,895,329	279,336	47,878	\$8,530,901
\$ 15,687 - \$26,145	165,278	\$4,615,999,691	\$365,465,127	\$3,455,646,183	282,427	66,137	\$81,161,172
\$ 26,145 - \$34,860	143,708	\$5,538,720,550	\$443,565,656	\$4,380,220,363	232,443	63,331	\$153,502,803
\$ 34,860 - \$52,290	234,115	\$12,526,807,218	\$1,135,659,720	\$10,057,520,142	379,521	111,468	\$425,620,333
\$ 52,290 - \$78,435	196,163	\$15,716,260,465	\$1,616,963,929	\$12,564,942,781	358,449	133,451	\$588,642,665
\$ 78,435 and Over	309,961	\$64,446,951,484	\$10,549,616,201	\$48,206,114,927	645,250	331,570	\$2,757,564,908
Total	1,435,701	\$104,730,552,595	\$15,059,985,694	\$80,951,957,946	2,628,347	797,760	\$3,998,116,968

**TABLE 15-B
RESIDENT PAY RETURNS BY TAXABLE INCOME**

2022 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	96	\$-53,212,609	\$2,889,835	\$0	202	67	\$490,542
\$ 1 - \$ 1,743	14	\$425,271	\$57,757	\$13,640	29	5	\$12,373
\$ 1,743 - \$ 3,486	18	\$1,428,777	\$345,176	\$51,365	38	8	\$21,097
\$ 3,486 - \$ 6,972	16,819	\$165,254,027	\$13,927,226	\$98,270,382	19,362	52	\$500,841
\$ 6,972 - \$15,687	111,300	\$1,923,031,236	\$184,018,805	\$1,269,963,541	169,596	4,039	\$23,386,786
\$ 15,687 - \$26,145	142,641	\$4,050,407,296	\$361,983,825	\$3,014,836,480	234,738	28,677	\$87,285,593
\$ 26,145 - \$34,860	140,888	\$5,432,269,841	\$439,377,629	\$4,296,931,604	226,782	58,615	\$154,007,990
\$ 34,860 - \$52,290	231,699	\$12,384,650,546	\$1,116,057,069	\$9,953,359,657	375,294	109,965	\$426,333,013
\$ 52,290 - \$78,435	194,131	\$15,545,613,354	\$1,595,509,536	\$12,436,150,521	354,923	132,426	\$589,157,323
\$ 78,435 and Over	306,788	\$62,757,964,226	\$10,153,944,379	\$47,169,514,780	638,222	329,026	\$2,772,687,302
Total	1,144,394	\$102,207,831,965	\$13,868,111,237	\$78,239,091,970	2,019,186	662,880	\$4,053,882,860

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

2022 Taxable Income Brackets	Number of Returns	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	94,293	\$-1,847,207,429	\$651,321,043	\$0	225,541	18,326	\$-9,939,232
\$ 1 - \$ 1,743	27,856	\$152,344,690	\$17,654,424	\$24,697,607	48,960	4,798	\$-1,074,693
\$ 1,743 - \$ 3,486	31,609	\$223,067,863	\$20,182,113	\$82,955,845	53,957	5,602	\$-1,557,608
\$ 3,486 - \$ 6,972	54,491	\$543,607,202	\$39,106,876	\$277,629,382	102,832	15,067	\$-5,359,134
\$ 6,972 - \$15,687	49,980	\$777,074,159	\$19,211,806	\$533,931,788	109,740	43,839	\$-14,855,885
\$ 15,687 - \$26,145	22,637	\$565,592,395	\$3,481,302	\$440,809,703	47,689	37,460	\$-6,124,421
\$ 26,145 - \$34,860	2,820	\$106,450,709	\$4,188,027	\$83,288,759	5,661	4,716	\$-505,187
\$ 34,860 - \$52,290	2,416	\$142,156,672	\$19,602,651	\$104,160,485	4,227	1,503	\$-712,680
\$ 52,290 - \$78,435	2,032	\$170,647,111	\$21,454,393	\$128,792,260	3,526	1,025	\$-514,658
\$ 78,435 and Over	3,173	\$1,688,987,258	\$395,671,822	\$1,036,600,147	7,028	2,544	\$-15,122,394
Total	291,307	\$2,522,720,630	\$1,191,874,457	\$2,712,865,976	609,161	134,880	\$-55,765,892

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	64,508	\$-3,519,332,736	\$8,439,403	144,281	10,881	\$-8,557,461
\$ 1 - \$ 2,999	54,687	\$82,490,916	\$21,378,076	86,698	6,454	\$-540,041
\$ 3,000 - \$ 4,999	44,068	\$177,219,038	\$79,013,044	66,545	5,854	\$-910,632
\$ 5,000 - \$ 9,999	125,758	\$946,320,559	\$592,778,691	189,665	19,824	\$-3,473,102
\$ 10,000 - \$ 19,999	243,735	\$3,627,651,250	\$2,621,677,559	376,573	67,469	\$19,679,635
\$ 20,000 - \$ 29,999	218,749	\$5,472,005,124	\$4,204,296,324	327,510	74,464	\$98,837,644
\$ 30,000 - \$ 39,999	236,360	\$8,279,158,176	\$6,641,475,149	328,775	91,136	\$223,978,825
\$ 40,000 - \$ 49,999	225,599	\$10,128,354,172	\$8,237,511,391	300,254	96,907	\$325,853,387
\$ 50,000 - \$ 59,999	190,170	\$10,420,406,739	\$8,457,900,785	247,496	91,565	\$360,029,004
\$ 60,000 - \$ 74,999	203,711	\$13,638,339,209	\$10,940,334,343	264,041	112,741	\$492,992,995
\$ 75,000 - \$ 99,999	185,502	\$15,920,271,323	\$12,508,949,157	245,538	119,519	\$597,146,235
\$ 100,000 - \$ 124,999	87,570	\$9,730,504,354	\$7,442,811,877	120,591	62,529	\$374,370,559
\$ 125,000 - \$ 149,999	47,625	\$6,492,361,720	\$4,858,695,005	67,792	36,185	\$252,285,347
\$ 150,000 - \$ 199,999	47,565	\$8,151,903,126	\$5,959,920,375	70,756	36,778	\$312,280,221
\$ 200,000 - \$ 249,999	22,679	\$5,041,664,116	\$3,591,379,338	34,984	17,924	\$188,194,511
\$ 250,000 - \$ 499,999	36,795	\$12,561,088,246	\$8,571,819,018	59,986	30,172	\$416,955,111
\$ 500,000 - \$ 999,999	14,462	\$9,934,247,383	\$6,342,532,890	24,976	12,913	\$245,306,938
\$1,000,000 and Over	12,184	\$64,193,824,686	\$39,602,347,044	23,613	10,480	\$414,250,036
Total	2,061,727	\$181,278,477,401	\$130,683,259,469	2,980,074	903,795	\$4,308,679,212

**TABLE 2-C
TOTAL PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	472	\$-59,027,032	\$1,672,597	818	79	\$409,574
\$ 1 - \$ 2,999	355	\$484,875	\$2,139,075	477	29	\$58,123
\$ 3,000 - \$ 4,999	613	\$2,646,452	\$3,596,197	707	22	\$39,058
\$ 5,000 - \$ 9,999	35,483	\$295,866,728	\$228,418,146	39,196	577	\$1,561,414
\$ 10,000 - \$ 19,999	162,829	\$2,464,566,783	\$1,920,709,595	204,029	10,805	\$37,641,704
\$ 20,000 - \$ 29,999	182,308	\$4,589,282,982	\$3,636,495,498	252,876	32,393	\$106,057,029
\$ 30,000 - \$ 39,999	222,895	\$7,814,498,360	\$6,355,702,626	304,993	82,054	\$225,012,988
\$ 40,000 - \$ 49,999	216,279	\$9,710,370,126	\$7,964,820,174	285,484	93,320	\$326,174,824
\$ 50,000 - \$ 59,999	182,224	\$9,984,990,039	\$8,158,392,875	235,553	88,744	\$360,291,865
\$ 60,000 - \$ 74,999	194,806	\$13,041,321,417	\$10,521,741,534	250,928	109,278	\$493,439,477
\$ 75,000 - \$ 99,999	176,319	\$15,128,628,537	\$11,950,859,468	231,710	115,474	\$597,712,405
\$ 100,000 - \$ 124,999	82,272	\$9,139,711,197	\$7,033,573,206	112,209	59,736	\$374,785,029
\$ 125,000 - \$ 149,999	44,191	\$6,022,499,356	\$4,538,778,040	62,033	34,243	\$252,802,786
\$ 150,000 - \$ 199,999	43,224	\$7,404,091,645	\$5,459,800,694	63,151	34,129	\$313,693,543
\$ 200,000 - \$ 249,999	20,125	\$4,471,656,858	\$3,222,145,288	30,386	16,259	\$189,119,029
\$ 250,000 - \$ 499,999	30,919	\$10,495,074,503	\$7,285,843,637	48,906	25,540	\$420,925,839
\$ 500,000 - \$ 999,999	10,868	\$7,413,952,594	\$4,846,211,818	18,056	9,748	\$249,169,767
\$1,000,000 and Over	7,836	\$37,927,639,155	\$24,001,891,861	14,364	6,656	\$438,883,150
Total	1,614,018	\$145,848,254,575	\$107,132,792,329	2,155,876	719,086	\$4,387,777,604

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	64,036	\$-3,460,305,704	\$6,766,806	143,463	10,802	\$-8,967,035
\$ 1 - \$ 2,999	54,332	\$82,006,041	\$19,239,001	86,221	6,425	\$-598,164
\$ 3,000 - \$ 4,999	43,455	\$174,572,586	\$75,416,847	65,838	5,832	\$-949,690
\$ 5,000 - \$ 9,999	90,275	\$650,453,831	\$364,360,545	150,469	19,247	\$-5,034,516
\$ 10,000 - \$ 19,999	80,906	\$1,163,084,467	\$700,967,964	172,544	56,664	\$-17,962,069
\$ 20,000 - \$ 29,999	36,441	\$882,722,142	\$567,800,826	74,634	42,071	\$-7,219,385
\$ 30,000 - \$ 39,999	13,465	\$464,659,816	\$285,772,523	23,782	9,082	\$-1,034,163
\$ 40,000 - \$ 49,999	9,320	\$417,984,046	\$272,691,217	14,770	3,587	\$-321,437
\$ 50,000 - \$ 59,999	7,946	\$435,416,700	\$299,507,910	11,943	2,821	\$-262,861
\$ 60,000 - \$ 74,999	8,905	\$597,017,792	\$418,592,809	13,113	3,463	\$-446,482
\$ 75,000 - \$ 99,999	9,183	\$791,642,786	\$558,089,689	13,828	4,045	\$-566,170
\$ 100,000 - \$ 124,999	5,298	\$590,793,157	\$409,238,671	8,382	2,793	\$-414,470
\$ 125,000 - \$ 149,999	3,434	\$469,862,364	\$319,916,965	5,759	1,942	\$-517,439
\$ 150,000 - \$ 199,999	4,341	\$747,811,481	\$500,119,681	7,605	2,649	\$-1,413,322
\$ 200,000 - \$ 249,999	2,554	\$570,007,258	\$369,234,050	4,598	1,665	\$-924,518
\$ 250,000 - \$ 499,999	5,876	\$2,066,013,743	\$1,285,975,381	11,080	4,632	\$-3,970,728
\$ 500,000 - \$ 999,999	3,594	\$2,520,294,789	\$1,496,321,072	6,920	3,165	\$-3,862,829
\$1,000,000 and Over	4,348	\$26,266,185,531	\$15,600,455,183	9,249	3,824	\$-24,633,114
Total	447,709	\$35,430,222,826	\$23,550,467,140	824,198	184,709	\$-79,098,392

**TABLE 4-C
TOTAL SINGLE PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	20,479	\$164,532,865	\$127,811,523	20,541	35	\$884,608
\$ 10,000 - \$ 19,999	97,703	\$1,460,859,616	\$1,160,879,389	107,785	2,198	\$23,106,381
\$ 20,000 - \$ 29,999	99,914	\$2,516,563,124	\$2,045,832,632	125,652	13,981	\$59,508,224
\$ 30,000 - \$ 39,999	118,882	\$4,158,952,037	\$3,431,107,762	157,153	43,233	\$119,083,110
\$ 40,000 - \$ 49,999	103,187	\$4,621,432,635	\$3,830,416,770	134,895	37,257	\$155,952,779
\$ 50,000 - \$ 59,999	77,097	\$4,216,272,059	\$3,469,385,358	100,246	25,969	\$151,973,937
\$ 60,000 - \$ 74,999	70,987	\$4,736,207,680	\$3,832,191,087	93,198	23,711	\$177,567,832
\$ 75,000 - \$ 99,999	54,042	\$4,614,813,819	\$3,631,424,836	72,055	17,231	\$177,921,023
\$ 100,000 - \$ 124,999	20,946	\$2,320,345,263	\$1,765,784,575	28,726	6,155	\$91,318,344
\$ 125,000 - \$ 149,999	9,859	\$1,342,731,993	\$995,807,589	13,911	2,844	\$53,671,655
\$ 150,000 - \$ 199,999	8,711	\$1,486,189,277	\$1,077,209,704	12,721	2,314	\$59,633,874
\$ 200,000 - \$ 249,999	3,640	\$807,565,933	\$576,287,229	5,469	890	\$32,995,151
\$ 250,000 - \$ 499,999	5,058	\$1,707,321,533	\$1,173,161,508	7,686	1,040	\$65,985,228
\$ 500,000 - \$ 999,999	1,693	\$1,159,430,533	\$758,683,826	2,588	319	\$38,657,105
\$1,000,000 And Over	1,178	\$5,848,702,037	\$3,630,854,954	1,773	227	\$60,351,624
Total	693,376	\$41,161,920,404	\$31,506,838,742	884,399	177,404	\$1,268,610,875

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	25,270	\$-879,918,864	\$372,144	40,602	1,695	\$-837,732
\$ 1 - \$ 2,999	31,078	\$49,631,093	\$3,795,595	40,927	3,450	\$-371,351
\$ 3,000 - \$ 4,999	27,830	\$111,906,784	\$46,335,977	35,172	3,892	\$-737,482
\$ 5,000 - \$ 9,999	58,947	\$422,126,677	\$261,698,118	80,255	13,140	\$-4,057,630
\$ 10,000 - \$ 19,999	47,926	\$692,864,057	\$464,114,885	88,457	42,478	\$-14,782,543
\$ 20,000 - \$ 29,999	21,174	\$508,426,134	\$344,270,049	39,452	30,374	\$-5,379,139
\$ 30,000 - \$ 39,999	5,018	\$171,662,309	\$100,536,657	8,248	3,963	\$-386,761
\$ 40,000 - \$ 49,999	2,814	\$126,254,984	\$73,629,264	4,185	773	\$-62,974
\$ 50,000 - \$ 59,999	2,256	\$123,417,461	\$76,501,269	3,226	468	\$-95,850
\$ 60,000 - \$ 74,999	2,382	\$159,351,808	\$102,644,208	3,316	464	\$-58,944
\$ 75,000 - \$ 99,999	2,195	\$188,270,637	\$121,266,722	3,084	436	\$-85,055
\$ 100,000 - \$ 124,999	1,045	\$116,540,487	\$73,514,657	1,471	185	\$-96,106
\$ 125,000 - \$ 149,999	608	\$83,422,753	\$52,614,168	882	98	\$-79,844
\$ 150,000 - \$ 199,999	689	\$118,040,090	\$74,745,588	1,002	118	\$-341,320
\$ 200,000 - \$ 249,999	358	\$79,881,420	\$47,460,330	512	62	\$-159,508
\$ 250,000 - \$ 499,999	773	\$269,624,422	\$160,817,981	1,140	131	\$-830,776
\$ 500,000 - \$ 999,999	473	\$333,727,500	\$181,160,042	689	114	\$-487,770
\$1,000,000 and Over	565	\$3,141,990,356	\$1,892,901,119	862	126	\$-2,777,686
Total	231,401	\$5,817,220,108	\$4,078,378,773	353,482	101,967	\$-31,628,471

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	52	\$-39,595,190	\$180,600	131	52	\$205,023
\$ 10,000 - \$ 19,999	3,727	\$65,086,640	\$39,487,841	12,118	396	\$462,220
\$ 20,000 - \$ 29,999	10,657	\$270,181,796	\$174,857,829	33,696	2,372	\$3,611,502
\$ 30,000 - \$ 39,999	15,036	\$528,465,616	\$384,439,651	41,739	10,498	\$10,296,117
\$ 40,000 - \$ 49,999	15,478	\$695,893,100	\$527,929,479	40,188	14,462	\$18,335,357
\$ 50,000 - \$ 59,999	13,851	\$760,071,423	\$588,849,661	34,558	14,679	\$23,575,722
\$ 60,000 - \$ 74,999	16,395	\$1,101,087,210	\$861,230,207	40,217	18,319	\$37,124,443
\$ 75,000 - \$ 99,999	19,517	\$1,690,421,810	\$1,322,201,329	46,841	22,174	\$60,822,219
\$ 100,000 - \$ 124,999	12,132	\$1,352,732,999	\$1,045,551,966	28,843	14,061	\$50,514,794
\$ 125,000 - \$ 149,999	7,497	\$1,023,878,929	\$775,931,266	17,992	8,766	\$38,047,797
\$ 150,000 - \$ 199,999	8,359	\$1,437,405,666	\$1,057,700,576	20,337	9,157	\$52,037,574
\$ 200,000 - \$ 249,999	4,232	\$941,827,677	\$671,455,817	10,500	4,591	\$33,039,703
\$ 250,000 - \$ 499,999	7,809	\$2,679,120,632	\$1,822,512,746	19,604	8,596	\$87,076,528
\$ 500,000 - \$ 999,999	3,472	\$2,396,902,943	\$1,548,888,924	8,500	4,118	\$63,927,939
\$1,000,000 And Over	3,504	\$18,787,490,571	\$11,903,481,506	8,604	3,814	\$175,039,546
Total	141,718	\$33,690,971,822	\$22,724,699,398	363,868	136,055	\$654,116,484

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	22,082	\$-2,330,445,389	\$1,677,333	75,661	7,259	\$-7,996,700
\$ 1 - \$ 2,999	6,186	\$8,886,662	\$170,517	21,560	1,442	\$-152,467
\$ 3,000 - \$ 4,999	3,994	\$15,955,929	\$84,102	14,115	815	\$-114,353
\$ 5,000 - \$ 9,999	10,744	\$81,070,231	\$19,839,060	37,651	2,565	\$-515,112
\$ 10,000 - \$ 19,999	18,547	\$267,472,234	\$118,972,809	62,417	8,413	\$-2,256,685
\$ 20,000 - \$ 29,999	8,861	\$216,409,655	\$114,994,150	26,807	8,807	\$-1,499,767
\$ 30,000 - \$ 39,999	2,979	\$101,305,920	\$42,502,971	8,871	3,414	\$-371,441
\$ 40,000 - \$ 49,999	1,550	\$69,337,923	\$26,237,594	4,760	1,222	\$-81,106
\$ 50,000 - \$ 59,999	1,152	\$63,230,965	\$28,242,328	3,488	759	\$-59,960
\$ 60,000 - \$ 74,999	1,386	\$93,078,336	\$47,842,515	3,934	1,031	\$-65,930
\$ 75,000 - \$ 99,999	1,734	\$151,082,345	\$87,706,024	4,715	1,304	\$-112,993
\$ 100,000 - \$ 124,999	1,368	\$153,408,026	\$96,291,854	3,527	1,217	\$-107,825
\$ 125,000 - \$ 149,999	1,070	\$146,307,419	\$90,912,723	2,785	934	\$-224,537
\$ 150,000 - \$ 199,999	1,606	\$277,852,582	\$169,557,104	4,141	1,419	\$-315,681
\$ 200,000 - \$ 249,999	1,040	\$232,172,744	\$137,147,547	2,683	906	\$-208,910
\$ 250,000 - \$ 499,999	2,849	\$1,013,810,733	\$588,374,347	7,183	2,902	\$-1,900,465
\$ 500,000 - \$ 999,999	1,950	\$1,377,561,781	\$779,811,122	4,820	2,110	\$-1,507,253
\$1,000,000 and Over	2,821	\$18,755,775,306	\$10,949,518,499	7,157	2,985	\$-13,399,101
Total	91,919	\$20,694,273,402	\$13,299,882,599	296,275	49,504	\$-30,890,286

**TABLE 8-C
TOTAL MARRIED SEPARATE PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	393	\$-8,908,969	\$1,395,411	648	24	\$116,381
\$ 1 - \$ 2,999	351	\$475,811	\$2,138,589	470	28	\$48,981
\$ 3,000 - \$ 4,999	610	\$2,634,434	\$3,587,932	704	22	\$37,070
\$ 5,000 - \$ 9,999	15,038	\$120,832,072	\$100,711,960	18,704	546	\$776,106
\$ 10,000 - \$ 19,999	61,399	\$938,620,527	\$720,342,365	84,126	8,211	\$14,073,103
\$ 20,000 - \$ 29,999	71,737	\$1,802,538,062	\$1,415,805,037	93,528	16,040	\$42,937,303
\$ 30,000 - \$ 39,999	88,977	\$3,127,080,707	\$2,540,155,213	106,101	28,323	\$95,633,761
\$ 40,000 - \$ 49,999	97,614	\$4,393,044,391	\$3,606,473,925	110,401	41,601	\$151,886,688
\$ 50,000 - \$ 59,999	91,276	\$5,008,646,557	\$4,100,157,856	100,749	48,096	\$184,742,206
\$ 60,000 - \$ 74,999	107,424	\$7,204,026,527	\$5,828,320,240	117,513	67,248	\$278,747,202
\$ 75,000 - \$ 99,999	102,760	\$8,823,392,908	\$6,997,233,303	112,814	76,069	\$358,969,163
\$ 100,000 - \$ 124,999	49,194	\$5,466,632,935	\$4,222,236,665	54,640	39,520	\$232,951,891
\$ 125,000 - \$ 149,999	26,835	\$3,655,888,434	\$2,767,039,185	30,130	22,633	\$161,083,334
\$ 150,000 - \$ 199,999	26,154	\$4,480,496,702	\$3,324,890,414	30,093	22,658	\$202,022,095
\$ 200,000 - \$ 249,999	12,253	\$2,722,263,248	\$1,974,402,242	14,417	10,778	\$123,084,175
\$ 250,000 - \$ 499,999	18,052	\$6,108,632,338	\$4,290,169,383	21,616	15,904	\$267,864,083
\$ 500,000 - \$ 999,999	5,703	\$3,857,619,118	\$2,538,639,068	6,968	5,311	\$146,584,723
\$1,000,000 and Over	3,154	\$13,291,446,547	\$8,467,555,401	3,987	2,615	\$203,491,980
Total	778,924	\$70,995,362,349	\$52,901,254,189	907,609	405,627	\$2,465,050,245

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	16,684	\$-249,941,451	\$4,717,329	27,200	1,848	\$-132,603
\$ 1 - \$ 2,999	17,068	\$23,488,286	\$15,272,889	23,734	1,533	\$-74,346
\$ 3,000 - \$ 4,999	11,631	\$46,709,873	\$28,996,768	16,551	1,125	\$-97,855
\$ 5,000 - \$ 9,999	20,584	\$147,256,923	\$82,823,367	32,563	3,542	\$-461,774
\$ 10,000 - \$ 19,999	14,433	\$202,748,176	\$117,880,270	21,670	5,773	\$-922,841
\$ 20,000 - \$ 29,999	6,406	\$157,886,353	\$108,536,627	8,375	2,890	\$-340,479
\$ 30,000 - \$ 39,999	5,468	\$191,691,587	\$142,732,895	6,663	1,705	\$-275,961
\$ 40,000 - \$ 49,999	4,956	\$222,391,139	\$172,824,359	5,825	1,592	\$-177,357
\$ 50,000 - \$ 59,999	4,538	\$248,768,274	\$194,764,313	5,229	1,594	\$-107,051
\$ 60,000 - \$ 74,999	5,137	\$344,587,648	\$268,106,086	5,863	1,968	\$-321,608
\$ 75,000 - \$ 99,999	5,254	\$452,289,804	\$349,116,943	6,029	2,305	\$-368,122
\$ 100,000 - \$ 124,999	2,885	\$320,844,644	\$239,432,160	3,384	1,391	\$-210,539
\$ 125,000 - \$ 149,999	1,756	\$240,132,192	\$176,390,074	2,092	910	\$-213,058
\$ 150,000 - \$ 199,999	2,046	\$351,918,809	\$255,816,989	2,462	1,112	\$-756,321
\$ 200,000 - \$ 249,999	1,156	\$257,953,094	\$184,626,173	1,403	697	\$-556,100
\$ 250,000 - \$ 499,999	2,254	\$782,578,588	\$536,783,053	2,757	1,599	\$-1,239,487
\$ 500,000 - \$ 999,999	1,171	\$809,005,508	\$535,349,908	1,411	941	\$-1,867,806
\$1,000,000 and Over	962	\$4,368,419,869	\$2,758,035,565	1,230	713	\$-8,456,327
Total	124,389	\$8,918,729,316	\$6,172,205,768	174,441	33,238	\$-16,579,635

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
NONRESIDENT	233,257	\$76,547,924,806	\$49,731,301,523	351,727	106,035	\$310,562,244
ADAIR	4,858	\$213,395,633	\$173,543,736	7,399	2,126	\$7,850,851
ADAMS	2,245	\$110,730,519	\$94,085,294	3,465	944	\$4,719,078
ALLAMAKEE	8,036	\$342,907,853	\$288,713,309	12,287	3,658	\$11,254,284
APPANOOSE	6,495	\$257,778,633	\$215,135,963	9,966	2,937	\$9,696,197
AUDUBON	3,309	\$142,792,234	\$131,887,440	5,171	1,365	\$6,666,911
BENTON	15,218	\$792,250,280	\$621,767,523	21,959	6,509	\$31,226,639
BLACK HAWK	72,173	\$3,795,119,089	\$2,931,598,594	104,682	30,364	\$144,353,648
BOONE	15,807	\$827,634,729	\$641,567,968	22,727	6,255	\$32,314,288
BREMER	14,770	\$808,183,510	\$627,438,731	21,618	6,277	\$31,806,387
BUCHANAN	12,030	\$622,494,207	\$492,024,081	17,415	5,749	\$23,388,536
BUENA VISTA	11,737	\$576,303,034	\$462,655,398	17,199	6,524	\$21,645,496
BUTLER	8,421	\$398,979,045	\$321,702,627	12,723	3,333	\$15,998,795
CALHOUN	5,385	\$277,137,772	\$224,308,763	8,289	2,301	\$11,432,042
CARROLL	12,891	\$752,574,546	\$577,522,285	18,810	5,589	\$26,915,402
CASS	7,574	\$361,455,373	\$287,538,701	11,475	3,178	\$13,586,903
CEDAR	11,255	\$573,918,851	\$461,531,631	16,394	4,399	\$23,052,240
CERRO GORDO	24,715	\$1,348,609,246	\$1,027,941,210	36,827	9,320	\$50,861,880
CHEROKEE	6,754	\$351,486,539	\$282,741,482	10,342	2,743	\$14,113,489
CHICKASAW	7,099	\$327,419,103	\$282,830,538	10,497	2,855	\$13,992,763
CLARKE	5,208	\$223,536,689	\$179,982,731	7,764	2,602	\$8,234,139
CLAY	9,964	\$536,235,312	\$414,209,257	14,865	4,072	\$20,182,012
CLAYTON	10,068	\$471,254,295	\$382,415,617	15,626	3,997	\$16,022,798
CLINTON	26,221	\$1,209,516,983	\$963,123,482	39,051	11,269	\$45,716,024

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CRAWFORD	9,132	\$445,922,335	\$352,333,606	13,560	4,762	\$16,751,619
DALLAS	61,122	\$5,453,989,811	\$4,039,264,663	81,442	30,220	\$230,346,798
DAVIS	4,463	\$197,818,356	\$166,156,025	6,986	2,891	\$8,061,375
DECATUR	3,641	\$146,449,537	\$118,442,583	5,648	1,853	\$4,912,000
DELAWARE	10,571	\$504,500,161	\$410,177,638	15,496	4,441	\$19,874,322
DES MOINES	22,737	\$1,179,741,734	\$885,493,255	34,280	9,530	\$41,081,821
DICKINSON	11,460	\$748,353,958	\$558,546,236	17,837	3,756	\$27,648,720
DUBUQUE	60,393	\$3,603,999,515	\$2,732,474,555	86,388	24,367	\$128,082,434
EMMET	5,358	\$236,619,145	\$191,801,944	8,090	2,159	\$8,355,918
FAYETTE	10,595	\$469,902,867	\$386,098,125	16,145	4,388	\$18,033,896
FLOYD	8,806	\$416,363,933	\$342,383,805	13,223	3,954	\$16,449,546
FRANKLIN	5,274	\$257,267,206	\$206,119,588	8,142	2,395	\$10,068,896
FREMONT	3,771	\$213,486,354	\$169,114,359	5,806	1,584	\$6,726,285
GREENE	5,076	\$251,622,196	\$201,454,531	7,788	2,124	\$9,726,742
GRUNDY	7,285	\$421,984,894	\$329,140,667	10,625	3,113	\$17,396,260
GUTHRIE	6,292	\$360,299,600	\$272,826,318	9,595	2,442	\$14,076,896
HAMILTON	8,387	\$447,767,571	\$350,992,279	12,477	3,548	\$17,156,385
HANCOCK	6,191	\$322,698,839	\$253,448,869	9,252	2,481	\$12,545,937
HARDIN	9,652	\$464,143,971	\$368,297,232	14,573	3,931	\$17,799,953
HARRISON	8,224	\$425,108,872	\$342,879,315	12,148	3,706	\$12,596,631
HENRY	10,614	\$468,682,460	\$372,557,161	15,776	4,534	\$17,395,976
HOWARD	5,736	\$258,440,218	\$209,118,910	8,387	2,525	\$8,943,235
HUMBOLDT	5,509	\$302,221,244	\$248,564,702	8,252	2,530	\$12,818,179
IDA	4,136	\$253,571,112	\$191,414,246	6,132	1,771	\$9,424,150

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
IOWA	10,327	\$534,771,463	\$421,015,370	14,807	4,264	\$20,942,640
JACKSON	11,509	\$592,583,080	\$481,831,692	17,173	4,671	\$20,033,554
JASPER	20,997	\$1,071,799,584	\$836,999,192	30,678	9,042	\$41,622,190
JEFFERSON	8,151	\$379,349,230	\$303,504,340	12,976	2,964	\$13,886,399
JOHNSON	85,555	\$5,446,787,164	\$4,303,282,535	115,711	32,991	\$226,102,443
JONES	11,289	\$579,397,957	\$457,755,442	16,819	4,574	\$22,207,346
KEOKUK	5,488	\$235,310,810	\$197,031,680	8,418	2,433	\$9,126,680
KOSSUTH	8,866	\$474,611,201	\$368,606,096	13,488	3,550	\$16,615,896
LEE	17,234	\$959,956,594	\$732,120,698	26,331	7,681	\$29,617,907
LINN	133,937	\$8,099,615,328	\$6,111,429,388	188,914	55,894	\$310,502,576
LOUISA	6,119	\$352,890,320	\$263,910,131	8,922	2,643	\$12,192,001
LUCAS	4,815	\$193,055,019	\$159,695,192	7,269	2,265	\$7,353,902
LYON	7,162	\$396,842,561	\$313,894,326	10,273	3,846	\$14,886,720
MADISON	9,938	\$571,584,144	\$442,069,355	14,259	4,546	\$23,196,804
MAHASKA	11,863	\$597,116,912	\$467,717,644	17,312	5,461	\$22,896,034
MARION	19,592	\$1,120,190,718	\$853,997,213	28,527	8,822	\$42,457,179
MARSHALL	21,535	\$1,013,543,757	\$815,759,268	31,966	10,863	\$38,938,693
MILLS	8,189	\$512,871,594	\$387,940,761	12,144	3,795	\$13,621,222
MITCHELL	6,245	\$331,428,938	\$258,384,158	9,295	2,697	\$11,843,567
MONONA	4,678	\$236,157,339	\$187,311,019	7,163	2,010	\$9,096,428
MONROE	4,079	\$196,083,244	\$157,423,318	6,177	1,839	\$7,412,504
MONTGOMERY	5,704	\$265,882,189	\$211,341,616	8,634	2,397	\$9,825,955
MUSCATINE	24,654	\$1,249,086,167	\$981,498,761	35,562	11,107	\$48,252,860
O'BRIEN	8,430	\$442,803,842	\$351,991,570	12,474	3,645	\$16,537,999

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
OSCEOLA	3,518	\$159,437,612	\$138,042,685	5,246	1,482	\$6,266,653
PAGE	7,863	\$368,789,423	\$290,956,367	11,955	3,269	\$13,343,669
PALO ALTO	5,138	\$245,218,174	\$197,133,536	7,637	2,114	\$9,614,819
PLYMOUTH	15,472	\$874,127,270	\$698,097,579	22,364	7,203	\$35,108,374
POCAHONTAS	3,813	\$187,847,335	\$149,819,052	5,932	1,562	\$7,262,996
POLK	296,125	\$19,454,275,221	\$14,730,959,800	403,935	132,876	\$776,111,567
POTTAWATTAMIE	50,841	\$2,770,066,827	\$2,116,783,202	74,358	23,077	\$72,020,511
POWESHIEK	10,432	\$550,020,688	\$427,172,869	15,607	3,991	\$21,222,946
RINGGOLD	2,530	\$102,732,689	\$89,896,357	4,012	1,150	\$4,187,974
SAC	5,958	\$309,020,174	\$246,340,470	9,043	2,324	\$12,452,696
SCOTT	100,161	\$6,226,646,142	\$4,702,106,284	143,971	44,088	\$239,264,478
SHELBY	7,111	\$370,059,722	\$293,916,895	10,653	2,914	\$13,671,816
SIoux	20,014	\$1,138,263,015	\$911,498,231	28,463	11,026	\$42,148,346
STORY	50,776	\$3,004,130,056	\$2,279,099,933	69,424	17,584	\$116,562,944
TAMA	9,297	\$447,549,916	\$356,942,132	14,041	4,030	\$17,393,531
TAYLOR	3,216	\$143,135,365	\$119,114,618	4,996	1,470	\$5,181,149
UNION	6,526	\$267,865,357	\$220,337,936	9,896	2,871	\$9,941,262
VAN BUREN	3,711	\$149,007,734	\$124,239,665	5,875	1,884	\$5,621,787
WAPELLO	18,153	\$813,126,611	\$658,663,449	27,113	9,155	\$30,911,494
WARREN	32,269	\$2,041,513,024	\$1,551,399,314	45,072	14,721	\$81,964,233
WASHINGTON	13,167	\$673,917,911	\$526,025,199	19,345	6,085	\$25,211,434
WAYNE	3,317	\$141,629,784	\$115,716,247	5,178	1,920	\$5,336,438
WEBSTER	19,103	\$958,159,790	\$757,245,727	28,158	8,363	\$37,148,885
WINNEBAGO	6,337	\$307,085,762	\$243,728,154	9,490	2,443	\$11,574,594

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
WINNESHIEK	11,898	\$589,339,492	\$470,157,096	17,866	4,105	\$21,812,297
WOODBURY	57,542	\$2,878,871,453	\$2,254,572,255	81,922	29,653	\$96,077,490
WORTH	4,360	\$211,799,826	\$167,600,190	6,430	1,757	\$7,533,542
WRIGHT	6,808	\$320,527,703	\$262,514,966	10,474	3,272	\$12,694,768
Total	2,061,727	\$181,278,477,401	\$130,683,259,469	2,980,074	903,795	\$4,308,679,212

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ 0 or Less	16,184	\$-1,972,531,321	\$339,387,579	\$256,762,870	\$7,635,624	\$-7,620,075
\$ 1 - \$ 2,999	13,018	\$18,342,954	\$4,706,273	\$17,038,903	\$16,249,987	\$-3,193
\$ 3,000 - \$ 4,999	9,031	\$36,271,931	\$7,065,893	\$16,730,002	\$24,913,772	\$-20,282
\$ 5,000 - \$ 9,999	24,818	\$187,366,145	\$22,468,762	\$65,633,756	\$118,770,733	\$446,949
\$ 10,000 - \$ 19,999	67,485	\$1,032,951,252	\$115,267,788	\$343,783,274	\$626,078,841	\$8,958,144
\$ 20,000 - \$ 29,999	76,249	\$1,911,720,768	\$204,885,611	\$481,388,547	\$1,266,313,074	\$32,129,204
\$ 30,000 - \$ 39,999	91,168	\$3,206,610,904	\$309,878,538	\$574,419,684	\$2,338,633,162	\$79,049,474
\$ 40,000 - \$ 49,999	105,195	\$4,740,196,522	\$444,579,586	\$671,037,627	\$3,624,214,584	\$141,013,799
\$ 50,000 - \$ 59,999	106,040	\$5,824,293,722	\$574,957,028	\$720,218,210	\$4,516,553,469	\$188,248,097
\$ 60,000 - \$ 74,999	132,180	\$8,873,466,276	\$964,797,326	\$998,771,595	\$6,879,384,567	\$304,598,774
\$ 75,000 - \$ 99,999	136,755	\$11,770,806,805	\$1,460,058,249	\$1,239,857,218	\$9,007,790,874	\$425,778,522
\$ 100,000 - \$ 124,999	70,420	\$7,832,615,593	\$1,113,296,561	\$806,974,501	\$5,863,200,197	\$293,473,571
\$ 125,000 - \$ 149,999	40,213	\$5,484,539,033	\$849,791,716	\$557,389,114	\$4,031,262,662	\$208,618,341
\$ 150,000 - \$ 199,999	41,259	\$7,076,130,336	\$1,205,670,330	\$701,120,507	\$5,083,991,684	\$265,833,754
\$ 200,000 - \$ 249,999	20,221	\$4,495,544,018	\$837,180,047	\$446,894,188	\$3,149,205,461	\$164,482,217
\$ 250,000 - \$ 499,999	33,486	\$11,462,559,637	\$2,507,548,633	\$1,164,368,024	\$7,687,967,521	\$371,100,998
\$ 500,000 - \$ 999,999	13,602	\$9,354,610,048	\$2,471,989,215	\$991,690,483	\$5,878,996,628	\$225,188,798
\$1,000,000 and Over	11,709	\$62,163,028,493	\$15,056,260,326	\$7,730,124,220	\$37,953,417,578	\$392,346,757
Total	1,009,033	\$143,498,523,116	\$28,489,789,461	\$17,784,202,723	\$98,074,580,418	\$3,093,623,849

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ 0 or Less	48,324	\$-1,546,801,415	\$25,265,221	\$157,778,753	\$803,779	\$-937,386
\$ 1 - \$ 2,999	41,669	\$64,147,962	\$1,857,779	\$61,803,031	\$5,128,089	\$-536,848
\$ 3,000 - \$ 4,999	35,037	\$140,947,107	\$1,176,278	\$87,051,152	\$54,099,272	\$-890,350
\$ 5,000 - \$ 9,999	100,940	\$758,954,414	\$12,222,530	\$273,677,169	\$474,007,958	\$-3,920,051
\$ 10,000 - \$ 19,999	176,250	\$2,594,699,998	\$83,573,130	\$512,633,714	\$1,995,598,718	\$10,721,491
\$ 20,000 - \$ 29,999	142,500	\$3,560,284,356	\$182,146,627	\$428,706,286	\$2,937,983,250	\$66,708,440
\$ 30,000 - \$ 39,999	145,192	\$5,072,547,272	\$315,591,321	\$436,841,337	\$4,302,841,987	\$144,929,351
\$ 40,000 - \$ 49,999	120,404	\$5,388,157,650	\$392,854,061	\$361,872,218	\$4,613,296,807	\$184,839,588
\$ 50,000 - \$ 59,999	84,130	\$4,596,113,017	\$382,070,620	\$254,255,142	\$3,941,347,316	\$171,780,907
\$ 60,000 - \$ 74,999	71,531	\$4,764,872,933	\$456,339,961	\$221,433,688	\$4,060,949,776	\$188,394,221
\$ 75,000 - \$ 99,999	48,747	\$4,149,464,518	\$454,981,014	\$157,676,614	\$3,501,158,283	\$171,367,713
\$ 100,000 - \$ 124,999	17,150	\$1,897,888,761	\$229,576,549	\$57,704,442	\$1,579,611,680	\$80,896,988
\$ 125,000 - \$ 149,999	7,412	\$1,007,822,687	\$134,467,606	\$25,199,474	\$827,432,343	\$43,667,006
\$ 150,000 - \$ 199,999	6,306	\$1,075,772,790	\$147,300,676	\$21,448,922	\$875,928,691	\$46,446,467
\$ 200,000 - \$ 249,999	2,458	\$546,120,098	\$77,951,329	\$8,295,935	\$442,173,877	\$23,712,294
\$ 250,000 - \$ 499,999	3,309	\$1,098,528,609	\$168,901,801	\$11,125,779	\$883,851,497	\$45,854,113
\$ 500,000 - \$ 999,999	860	\$579,637,335	\$106,640,361	\$3,058,409	\$463,536,262	\$20,118,140
\$1,000,000 and Over	475	\$2,030,796,193	\$357,859,988	\$1,765,790	\$1,648,929,466	\$21,903,279
Total	1,052,694	\$37,779,954,285	\$3,530,776,852	\$3,082,327,855	\$32,608,679,051	\$1,215,055,363

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

AGI Class	Number of Taxpayers	Tuition and Textbook Tax Credit	Firefighter/EMS/Reserve Peace Officer Tax Credit	Nonresident/Part-Year Resident Credit	Out-of-State Tax Credit	Other Nonrefundable Tax Credits
\$ 0 or Less	64,508	\$130,776	\$28,668	\$64,532	\$8,047	\$93,745
\$ 1 - \$ 2,999	54,687	\$32,307	\$8,666	\$26,250	\$1,180	\$74
\$ 3,000 - \$ 4,999	44,068	\$15,585	\$6,248	\$12,197	\$210	\$800
\$ 5,000 - \$ 9,999	125,758	\$78,478	\$37,591	\$169,388	\$13,225	\$3,370
\$ 10,000 - \$ 19,999	243,735	\$710,540	\$155,379	\$2,915,325	\$399,675	\$66,615
\$ 20,000 - \$ 29,999	218,749	\$1,248,291	\$201,451	\$8,027,090	\$1,460,207	\$247,771
\$ 30,000 - \$ 39,999	236,360	\$1,775,453	\$321,424	\$14,964,164	\$3,563,930	\$501,437
\$ 40,000 - \$ 49,999	225,599	\$2,286,176	\$474,349	\$20,410,049	\$6,623,935	\$717,197
\$ 50,000 - \$ 59,999	190,170	\$2,556,330	\$524,832	\$24,061,055	\$8,505,064	\$951,708
\$ 60,000 - \$ 74,999	203,711	\$3,560,571	\$607,186	\$38,372,189	\$12,477,307	\$1,601,947
\$ 75,000 - \$ 99,999	185,502	\$4,164,586	\$512,127	\$62,571,597	\$17,675,695	\$2,871,545
\$ 100,000 - \$ 124,999	87,570	\$2,494,864	\$178,846	\$52,872,060	\$11,400,276	\$2,585,180
\$ 125,000 - \$ 149,999	47,625	\$1,592,238	\$81,013	\$44,209,959	\$8,083,189	\$2,208,801
\$ 150,000 - \$ 199,999	47,565	\$1,716,860	\$55,217	\$71,320,542	\$9,906,415	\$3,772,606
\$ 200,000 - \$ 249,999	22,679	\$791,591	\$21,829	\$54,144,278	\$6,312,429	\$2,941,380
\$ 250,000 - \$ 499,999	36,795	\$1,402,073	\$23,976	\$188,723,224	\$15,403,117	\$10,165,132
\$ 500,000 - \$ 999,999	14,462	\$542,712	\$5,100	\$559,649,023	\$13,468,572	\$11,539,656
\$1,000,000 and Over	12,184	\$202,502	\$2,250	\$2,543,510,692	\$43,694,166	\$64,454,813
Total	2,061,727	\$25,301,933	\$3,246,152	\$3,686,023,614	\$158,996,639	\$104,723,777

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

AGI Class	Number of Taxpayers	Fuel Tax Credit	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Other Refundable Tax Credits
\$ 0 or Less	64,508	\$381,727	\$107,139	\$20,618	\$541,477	\$7,988,990
\$ 1 - \$ 2,999	54,687	\$36,471	\$49,107	\$25,003	\$452,968	\$36,952
\$ 3,000 - \$ 4,999	44,068	\$24,307	\$45,384	\$15,056	\$858,567	\$8,229
\$ 5,000 - \$ 9,999	125,758	\$77,401	\$193,896	\$56,299	\$4,873,401	\$48,889
\$ 10,000 - \$ 19,999	243,735	\$188,708	\$792,357	\$170,242	\$20,141,477	\$292,823
\$ 20,000 - \$ 29,999	218,749	\$212,574	\$1,298,008	\$143,688	\$17,869,939	\$238,802
\$ 30,000 - \$ 39,999	236,360	\$168,782	\$1,762,992	\$137,923	\$11,450,214	\$459,211
\$ 40,000 - \$ 49,999	225,599	\$144,268	\$1,148,857	\$102,088	\$3,344,134	\$329,183
\$ 50,000 - \$ 59,999	190,170	\$125,952	\$769,034	\$48,437	\$336,518	\$345,087
\$ 60,000 - \$ 74,999	203,711	\$155,753	\$611,507	\$52,111	\$0	\$654,924
\$ 75,000 - \$ 99,999	185,502	\$185,195	\$314,159	\$43,419	\$0	\$982,432
\$ 100,000 - \$ 124,999	87,570	\$123,236	\$0	\$0	\$0	\$864,257
\$ 125,000 - \$ 149,999	47,625	\$70,965	\$0	\$0	\$0	\$936,751
\$ 150,000 - \$ 199,999	47,565	\$138,186	\$0	\$0	\$0	\$2,363,376
\$ 200,000 - \$ 249,999	22,679	\$71,200	\$0	\$0	\$0	\$1,835,160
\$ 250,000 - \$ 499,999	36,795	\$142,582	\$0	\$0	\$0	\$9,255,104
\$ 500,000 - \$ 999,999	14,462	\$57,239	\$0	\$0	\$0	\$11,758,780
\$1,000,000 and Over	12,184	\$129,824	\$0	\$0	\$0	\$64,245,605
Total	2,061,727	\$2,434,370	\$7,092,440	\$814,884	\$59,868,695	\$102,644,555

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

2022 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	126,572	\$-39,853,551	\$3,822,696,073	\$0	277,607	24,688	\$-12,575,762
\$ 1 - \$ 1,743	40,675	\$204,859,992	\$29,918,334	\$36,819,334	65,196	5,854	\$-1,135,875
\$ 1,743 - \$ 3,486	49,457	\$338,546,373	\$41,274,681	\$129,973,295	77,901	7,195	\$-1,711,887
\$ 3,486 - \$ 6,972	108,125	\$1,061,805,105	\$103,043,064	\$568,250,623	170,735	18,994	\$-4,999,086
\$ 6,972 - \$15,687	243,586	\$4,059,094,849	\$348,000,202	\$2,731,149,119	375,865	63,182	\$22,172,484
\$ 15,687 - \$26,145	258,023	\$7,156,361,053	\$590,016,285	\$5,400,858,139	375,117	88,797	\$135,939,299
\$ 26,145 - \$34,860	235,258	\$9,001,371,260	\$727,792,889	\$7,183,119,878	316,129	92,059	\$252,666,902
\$ 34,860 - \$52,290	420,246	\$22,370,627,421	\$2,047,647,909	\$18,101,634,269	535,390	194,464	\$754,819,272
\$ 52,290 - \$78,435	316,754	\$25,133,242,805	\$2,856,257,778	\$19,993,396,484	403,181	196,740	\$935,862,975
\$ 78,435 and Over	263,031	\$111,992,422,094	\$21,453,919,098	\$76,538,058,328	382,953	211,822	\$2,227,640,890
Total	2,061,727	\$181,278,477,401	\$32,020,566,313	\$130,683,259,469	2,980,074	903,795	\$4,308,679,212

**TABLE 15-C
TOTAL PAY RETURNS BY TAXABLE INCOME**

2022 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	491	\$65,780,496	\$87,509,108	\$0	927	100	\$766,578
\$ 1 - \$ 1,743	80	\$2,967,087	\$1,628,785	\$68,886	136	13	\$33,304
\$ 1,743 - \$ 3,486	113	\$2,132,754	\$384,667	\$316,584	171	19	\$29,598
\$ 3,486 - \$ 6,972	32,899	\$335,314,357	\$38,396,809	\$193,459,004	40,878	140	\$891,899
\$ 6,972 - \$15,687	181,608	\$3,088,867,889	\$316,088,056	\$2,064,748,871	254,661	11,511	\$38,160,552
\$ 15,687 - \$26,145	226,874	\$6,335,007,920	\$557,098,693	\$4,785,579,337	317,397	48,418	\$142,050,986
\$ 26,145 - \$34,860	225,880	\$8,630,662,958	\$699,259,170	\$6,899,008,240	302,472	86,365	\$253,597,407
\$ 34,860 - \$52,290	405,245	\$21,519,522,759	\$1,957,401,237	\$17,453,121,681	515,616	188,857	\$755,870,291
\$ 52,290 - \$78,435	303,670	\$24,027,892,899	\$2,723,444,510	\$19,159,782,897	385,505	190,858	\$936,826,743
\$ 78,435 and Over	237,158	\$81,840,105,456	\$15,494,231,382	\$56,576,706,829	338,113	192,805	\$2,259,550,246
Total	1,614,018	\$145,848,254,575	\$21,875,442,417	\$107,132,792,329	2,155,876	719,086	\$4,387,777,604

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

2022 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	126,081	\$-105,634,047	\$3,735,186,965	\$0	276,680	24,588	\$-13,342,340
\$ 1 - \$ 1,743	40,595	\$201,892,905	\$28,289,549	\$36,750,448	65,060	5,841	\$-1,169,179
\$ 1,743 - \$ 3,486	49,344	\$336,413,619	\$40,890,014	\$129,656,711	77,730	7,176	\$-1,741,485
\$ 3,486 - \$ 6,972	75,226	\$726,490,748	\$64,646,255	\$374,791,619	129,857	18,854	\$-5,890,985
\$ 6,972 - \$15,687	61,978	\$970,226,960	\$31,912,146	\$666,400,248	121,204	51,671	\$-15,988,068
\$ 15,687 - \$26,145	31,149	\$821,353,133	\$32,917,592	\$615,278,802	57,720	40,379	\$-6,111,687
\$ 26,145 - \$34,860	9,378	\$370,708,302	\$28,533,719	\$284,111,638	13,657	5,694	\$-930,505
\$ 34,860 - \$52,290	15,001	\$851,104,662	\$90,246,672	\$648,512,588	19,774	5,607	\$-1,051,019
\$ 52,290 - \$78,435	13,084	\$1,105,349,906	\$132,813,268	\$833,613,587	17,676	5,882	\$-963,768
\$ 78,435 and Over	25,873	\$30,152,316,638	\$5,959,687,716	\$19,961,351,499	44,840	19,017	\$-31,909,356
Total	447,709	\$35,430,222,826	\$10,145,123,896	\$23,550,467,140	824,198	184,709	\$-79,098,392

**TABLE 1-D
RESIDENT PAY AND NO-PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	58,398	\$-2,687,236,502	\$2,580,668	133,299	8,707	\$-6,771,321
\$ 1 - \$ 2,999	50,218	\$75,913,358	\$19,101,676	80,462	5,834	\$-504,993
\$ 3,000 - \$ 4,999	40,484	\$162,790,377	\$72,282,463	61,784	5,339	\$-868,309
\$ 5,000 - \$ 9,999	115,134	\$866,089,427	\$542,172,656	175,498	18,205	\$-3,327,182
\$ 10,000 - \$ 19,999	222,561	\$3,311,907,980	\$2,389,756,108	347,182	62,067	\$18,767,666
\$ 20,000 - \$ 29,999	199,490	\$4,990,167,116	\$3,833,758,985	300,142	68,739	\$94,996,271
\$ 30,000 - \$ 39,999	216,125	\$7,569,971,027	\$6,079,413,874	300,781	84,197	\$215,971,125
\$ 40,000 - \$ 49,999	206,288	\$9,260,954,984	\$7,545,604,937	273,550	89,318	\$314,173,535
\$ 50,000 - \$ 59,999	173,175	\$9,487,863,278	\$7,717,197,437	224,155	84,290	\$347,482,906
\$ 60,000 - \$ 74,999	183,227	\$12,262,956,238	\$9,861,993,114	235,442	102,861	\$474,683,309
\$ 75,000 - \$ 99,999	162,067	\$13,895,106,467	\$10,956,403,325	211,714	107,172	\$571,468,900
\$ 100,000 - \$ 124,999	73,874	\$8,203,748,620	\$6,306,825,327	99,607	54,820	\$356,579,162
\$ 125,000 - \$ 149,999	38,959	\$5,308,271,232	\$4,001,108,240	53,740	31,019	\$239,745,903
\$ 150,000 - \$ 199,999	37,108	\$6,349,118,828	\$4,690,766,948	52,875	30,474	\$295,546,938
\$ 200,000 - \$ 249,999	16,749	\$3,718,128,950	\$2,682,989,761	24,553	14,181	\$177,022,269
\$ 250,000 - \$ 499,999	23,942	\$8,062,851,665	\$5,631,017,251	36,305	20,810	\$385,063,696
\$ 500,000 - \$ 999,999	7,289	\$4,925,690,150	\$3,222,689,619	11,436	6,956	\$220,278,229
\$1,000,000 and Over	3,382	\$8,966,259,400	\$5,396,295,557	5,822	2,771	\$297,808,864
Total	1,828,470	\$104,730,552,595	\$80,951,957,946	2,628,347	797,760	\$3,998,116,968

**TABLE 2-D
RESIDENT PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	443	\$-57,998,612	\$1,483,706	768	73	\$396,954
\$ 1 - \$ 2,999	333	\$454,776	\$2,000,519	448	24	\$56,020
\$ 3,000 - \$ 4,999	582	\$2,515,754	\$3,440,328	672	20	\$37,729
\$ 5,000 - \$ 9,999	33,266	\$277,012,250	\$214,331,599	36,843	541	\$1,497,078
\$ 10,000 - \$ 19,999	151,702	\$2,297,889,223	\$1,789,322,296	191,341	10,112	\$36,008,787
\$ 20,000 - \$ 29,999	170,696	\$4,297,035,614	\$3,403,068,435	237,814	30,455	\$101,910,811
\$ 30,000 - \$ 39,999	209,101	\$7,330,884,854	\$5,965,451,498	286,075	77,006	\$216,874,997
\$ 40,000 - \$ 49,999	202,729	\$9,101,434,603	\$7,472,087,066	266,727	87,546	\$314,434,142
\$ 50,000 - \$ 59,999	170,335	\$9,332,461,275	\$7,634,967,861	219,150	83,191	\$347,692,140
\$ 60,000 - \$ 74,999	180,193	\$12,059,734,253	\$9,746,386,235	230,433	101,659	\$475,044,073
\$ 75,000 - \$ 99,999	159,349	\$13,661,567,924	\$10,820,836,676	207,125	105,996	\$571,833,316
\$ 100,000 - \$ 124,999	72,508	\$8,051,538,316	\$6,218,262,347	97,206	54,085	\$356,828,861
\$ 125,000 - \$ 149,999	38,185	\$5,202,530,210	\$3,940,878,689	52,280	30,627	\$239,886,573
\$ 150,000 - \$ 199,999	36,259	\$6,203,400,889	\$4,606,844,009	51,211	29,980	\$296,419,043
\$ 200,000 - \$ 249,999	16,305	\$3,619,450,396	\$2,633,020,539	23,664	13,892	\$177,771,493
\$ 250,000 - \$ 499,999	23,131	\$7,782,517,872	\$5,486,887,876	34,704	20,206	\$387,899,028
\$ 500,000 - \$ 999,999	6,925	\$4,672,150,931	\$3,096,668,141	10,726	6,704	\$222,618,778
\$1,000,000 and Over	3,038	\$7,810,731,437	\$4,827,810,451	5,092	2,541	\$308,656,244
Total	1,475,080	\$101,645,311,965	\$77,863,748,271	1,952,279	654,658	\$4,055,866,067

**TABLE 3-D
RESIDENT NO-PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	57,955	\$-2,629,237,890	\$1,096,962	132,531	8,634	\$-7,168,275
\$ 1 - \$ 2,999	49,885	\$75,458,582	\$17,101,157	80,014	5,810	\$-561,013
\$ 3,000 - \$ 4,999	39,902	\$160,274,623	\$68,842,135	61,112	5,319	\$-906,038
\$ 5,000 - \$ 9,999	81,868	\$589,077,177	\$327,841,057	138,655	17,664	\$-4,824,260
\$ 10,000 - \$ 19,999	70,859	\$1,014,018,757	\$600,433,812	155,841	51,955	\$-17,241,121
\$ 20,000 - \$ 29,999	28,794	\$693,131,502	\$430,690,550	62,328	38,284	\$-6,914,540
\$ 30,000 - \$ 39,999	7,024	\$239,086,173	\$113,962,376	14,706	7,191	\$-903,872
\$ 40,000 - \$ 49,999	3,559	\$159,520,381	\$73,517,871	6,823	1,772	\$-260,607
\$ 50,000 - \$ 59,999	2,840	\$155,402,003	\$82,229,576	5,005	1,099	\$-209,234
\$ 60,000 - \$ 74,999	3,034	\$203,221,985	\$115,606,879	5,009	1,202	\$-360,764
\$ 75,000 - \$ 99,999	2,718	\$233,538,543	\$135,566,649	4,589	1,176	\$-364,416
\$ 100,000 - \$ 124,999	1,366	\$152,210,304	\$88,562,980	2,401	735	\$-249,699
\$ 125,000 - \$ 149,999	774	\$105,741,022	\$60,229,551	1,460	392	\$-140,670
\$ 150,000 - \$ 199,999	849	\$145,717,939	\$83,922,939	1,664	494	\$-872,105
\$ 200,000 - \$ 249,999	444	\$98,678,554	\$49,969,222	889	289	\$-749,224
\$ 250,000 - \$ 499,999	811	\$280,333,793	\$144,129,375	1,601	604	\$-2,835,332
\$ 500,000 - \$ 999,999	364	\$253,539,219	\$126,021,478	710	252	\$-2,340,549
\$1,000,000 and Over	344	\$1,155,527,963	\$568,485,106	730	230	\$-10,847,380
Total	353,390	\$3,085,240,630	\$3,088,209,675	676,068	143,102	\$-57,749,099

**TABLE 4-D
RESIDENT SINGLE PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	18,922	\$151,148,347	\$118,058,533	18,978	33	\$841,277
\$ 10,000 - \$ 19,999	89,438	\$1,338,188,140	\$1,063,349,089	99,167	1,973	\$21,887,611
\$ 20,000 - \$ 29,999	92,169	\$2,322,181,240	\$1,886,786,363	116,606	13,051	\$56,675,497
\$ 30,000 - \$ 39,999	110,406	\$3,862,543,849	\$3,187,201,886	146,451	40,563	\$114,029,146
\$ 40,000 - \$ 49,999	95,631	\$4,282,351,664	\$3,550,442,553	125,323	34,888	\$149,351,558
\$ 50,000 - \$ 59,999	70,951	\$3,879,532,586	\$3,194,878,943	92,493	24,151	\$145,510,200
\$ 60,000 - \$ 74,999	64,296	\$4,287,631,434	\$3,473,470,870	84,617	21,702	\$169,167,998
\$ 75,000 - \$ 99,999	47,319	\$4,036,060,927	\$3,184,341,560	63,387	15,554	\$167,749,950
\$ 100,000 - \$ 124,999	17,629	\$1,952,549,426	\$1,492,096,804	24,300	5,428	\$85,126,702
\$ 125,000 - \$ 149,999	8,101	\$1,102,815,634	\$824,148,107	11,522	2,486	\$49,966,100
\$ 150,000 - \$ 199,999	6,889	\$1,173,447,069	\$859,525,890	10,115	2,008	\$55,081,250
\$ 200,000 - \$ 249,999	2,783	\$616,962,632	\$446,303,965	4,189	736	\$30,126,340
\$ 250,000 - \$ 499,999	3,519	\$1,175,942,746	\$825,990,682	5,381	811	\$58,568,030
\$ 500,000 - \$ 999,999	1,018	\$690,807,766	\$464,235,469	1,591	225	\$33,026,075
\$1,000,000 And Over	434	\$1,009,893,470	\$646,463,367	670	72	\$42,512,588
Total	629,505	\$31,882,056,930	\$25,217,294,081	804,790	163,681	\$1,179,620,322

**TABLE 5-D
RESIDENT SINGLE NO-PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	23,101	\$-680,524,967	\$173,468	37,865	1,398	\$-813,278
\$ 1 - \$ 2,999	28,799	\$46,005,612	\$3,494,593	38,231	3,234	\$-355,024
\$ 3,000 - \$ 4,999	25,635	\$103,043,421	\$42,653,005	32,666	3,635	\$-708,427
\$ 5,000 - \$ 9,999	53,650	\$383,816,725	\$237,911,679	73,997	12,259	\$-3,905,374
\$ 10,000 - \$ 19,999	43,021	\$620,372,802	\$412,925,014	80,948	39,239	\$-14,260,439
\$ 20,000 - \$ 29,999	18,185	\$435,163,327	\$290,581,701	34,876	28,158	\$-5,182,671
\$ 30,000 - \$ 39,999	3,235	\$109,695,736	\$52,525,998	5,840	3,349	\$-353,968
\$ 40,000 - \$ 49,999	1,468	\$65,881,512	\$26,875,951	2,390	406	\$-46,274
\$ 50,000 - \$ 59,999	1,143	\$62,522,174	\$29,284,076	1,758	206	\$-77,358
\$ 60,000 - \$ 74,999	1,291	\$86,194,841	\$45,717,865	1,868	188	\$-36,278
\$ 75,000 - \$ 99,999	1,024	\$87,614,651	\$46,351,575	1,484	160	\$-27,635
\$ 100,000 - \$ 124,999	445	\$49,607,115	\$27,066,107	652	77	\$-45,098
\$ 125,000 - \$ 149,999	212	\$29,052,107	\$16,446,903	316	35	\$-9,564
\$ 150,000 - \$ 199,999	181	\$30,833,917	\$17,182,749	285	36	\$-23,144
\$ 200,000 - \$ 249,999	84	\$18,605,012	\$9,116,994	134	21	\$-126,510
\$ 250,000 - \$ 499,999	135	\$46,041,761	\$21,208,524	214	26	\$-619,214
\$ 500,000 - \$ 999,999	64	\$46,382,054	\$18,364,704	97	11	\$-295,260
\$1,000,000 and Over	52	\$132,929,221	\$57,375,265	79	3	\$-1,433,859
Total	201,725	\$1,673,237,021	\$1,355,256,171	313,700	92,441	\$-28,319,375

**TABLE 6-D
RESIDENT MARRIED JOINT PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
Less Than \$10,000	49	\$-38,736,861	\$129,107	123	49	\$200,709
\$ 10,000 - \$ 19,999	3,574	\$62,388,261	\$37,507,705	11,677	367	\$446,404
\$ 20,000 - \$ 29,999	10,075	\$255,170,363	\$164,647,927	31,985	2,190	\$3,481,529
\$ 30,000 - \$ 39,999	13,817	\$485,180,639	\$352,030,084	38,565	9,477	\$9,781,331
\$ 40,000 - \$ 49,999	14,018	\$630,209,426	\$477,851,497	36,458	12,992	\$17,337,595
\$ 50,000 - \$ 59,999	12,387	\$679,728,072	\$527,216,784	30,884	13,125	\$22,262,424
\$ 60,000 - \$ 74,999	14,353	\$963,510,680	\$755,178,713	35,110	16,086	\$34,930,232
\$ 75,000 - \$ 99,999	16,430	\$1,421,347,025	\$1,115,690,373	39,205	19,039	\$56,671,037
\$ 100,000 - \$ 124,999	9,814	\$1,092,848,714	\$848,121,775	23,122	11,886	\$46,784,926
\$ 125,000 - \$ 149,999	5,776	\$788,498,508	\$601,531,867	13,676	7,142	\$34,753,457
\$ 150,000 - \$ 199,999	6,090	\$1,044,653,725	\$777,076,006	14,519	7,243	\$47,105,956
\$ 200,000 - \$ 249,999	2,930	\$651,437,283	\$471,692,382	7,102	3,532	\$30,014,451
\$ 250,000 - \$ 499,999	4,780	\$1,617,993,522	\$1,130,263,536	11,721	5,798	\$76,011,690
\$ 500,000 - \$ 999,999	1,722	\$1,172,410,264	\$765,198,185	4,071	2,390	\$53,267,956
\$1,000,000 And Over	1,008	\$2,682,592,308	\$1,665,426,774	2,416	1,155	\$96,527,282
Total	116,823	\$13,509,231,929	\$9,689,562,715	300,634	112,471	\$529,576,979

**TABLE 7-D
RESIDENT MARRIED JOINT NO-PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	20,142	\$-1,855,812,870	\$257,239	70,294	5,709	\$-6,275,600
\$ 1 - \$ 2,999	5,795	\$8,341,120	\$157,230	20,384	1,229	\$-142,614
\$ 3,000 - \$ 4,999	3,750	\$14,988,286	\$72,128	13,350	729	\$-108,846
\$ 5,000 - \$ 9,999	10,042	\$75,736,534	\$18,667,018	35,370	2,270	\$-491,223
\$ 10,000 - \$ 19,999	17,180	\$247,111,046	\$110,222,386	58,135	7,662	\$-2,138,821
\$ 20,000 - \$ 29,999	7,774	\$189,448,774	\$101,503,500	23,509	7,978	\$-1,439,404
\$ 30,000 - \$ 39,999	2,341	\$79,107,028	\$31,175,487	6,972	2,958	\$-334,181
\$ 40,000 - \$ 49,999	975	\$43,569,626	\$12,399,425	3,060	837	\$-72,964
\$ 50,000 - \$ 59,999	613	\$33,536,255	\$10,598,055	1,959	407	\$-47,581
\$ 60,000 - \$ 74,999	611	\$40,892,448	\$14,050,400	1,849	441	\$-48,819
\$ 75,000 - \$ 99,999	632	\$54,622,922	\$21,311,198	1,892	431	\$-67,915
\$ 100,000 - \$ 124,999	400	\$44,784,079	\$21,082,754	1,128	342	\$-74,607
\$ 125,000 - \$ 149,999	259	\$35,451,449	\$15,251,238	777	175	\$-33,182
\$ 150,000 - \$ 199,999	357	\$61,639,195	\$29,575,871	1,008	269	\$-173,470
\$ 200,000 - \$ 249,999	206	\$45,790,531	\$18,515,843	573	147	\$-147,271
\$ 250,000 - \$ 499,999	378	\$130,758,310	\$57,911,610	1,022	355	\$-1,361,088
\$ 500,000 - \$ 999,999	159	\$108,837,998	\$48,219,925	433	137	\$-836,771
\$1,000,000 and Over	187	\$698,696,822	\$337,843,947	515	165	\$-4,049,435
Total	71,801	\$57,499,553	\$848,815,254	242,230	32,241	\$-17,843,792

**TABLE 8-D
RESIDENT MARRIED SEPARATE PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	368	\$-8,856,949	\$1,258,013	607	21	\$110,328
\$ 1 - \$ 2,999	329	\$445,712	\$2,000,033	441	23	\$46,878
\$ 3,000 - \$ 4,999	579	\$2,503,736	\$3,432,063	669	20	\$35,741
\$ 5,000 - \$ 9,999	14,377	\$115,480,183	\$96,378,403	17,913	512	\$752,848
\$ 10,000 - \$ 19,999	58,690	\$897,312,822	\$688,465,502	80,497	7,772	\$13,674,772
\$ 20,000 - \$ 29,999	68,452	\$1,719,684,011	\$1,351,634,145	89,223	15,214	\$41,753,785
\$ 30,000 - \$ 39,999	84,878	\$2,983,160,366	\$2,426,219,528	101,059	26,966	\$93,064,520
\$ 40,000 - \$ 49,999	93,080	\$4,188,873,513	\$3,443,793,016	104,946	39,666	\$147,744,989
\$ 50,000 - \$ 59,999	86,997	\$4,773,200,617	\$3,912,872,134	95,773	45,915	\$179,919,516
\$ 60,000 - \$ 74,999	101,544	\$6,808,592,139	\$5,517,736,652	110,706	63,871	\$270,945,843
\$ 75,000 - \$ 99,999	95,600	\$8,204,159,972	\$6,520,804,743	104,533	71,403	\$347,412,329
\$ 100,000 - \$ 124,999	45,065	\$5,006,140,176	\$3,878,043,768	49,784	36,771	\$224,917,233
\$ 125,000 - \$ 149,999	24,308	\$3,311,216,068	\$2,515,198,715	27,082	20,999	\$155,167,016
\$ 150,000 - \$ 199,999	23,280	\$3,985,300,095	\$2,970,242,113	26,577	20,729	\$194,231,837
\$ 200,000 - \$ 249,999	10,592	\$2,351,050,481	\$1,715,024,192	12,373	9,624	\$117,630,702
\$ 250,000 - \$ 499,999	14,832	\$4,988,581,604	\$3,530,633,658	17,602	13,597	\$253,319,308
\$ 500,000 - \$ 999,999	4,185	\$2,808,932,901	\$1,867,234,487	5,064	4,089	\$136,324,747
\$1,000,000 and Over	1,596	\$4,118,245,659	\$2,515,920,310	2,006	1,314	\$169,616,374
Total	728,752	\$56,254,023,106	\$42,956,891,475	846,855	378,506	\$2,346,668,766

**TABLE 9-D
RESIDENT MARRIED SEPARATE NO-PAY RETURNS**

AGI Class	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0 or Less	14,712	\$-92,900,053	\$666,255	24,372	1,527	\$-79,397
\$ 1 - \$ 2,999	15,291	\$21,111,850	\$13,449,334	21,399	1,347	\$-63,375
\$ 3,000 - \$ 4,999	10,517	\$42,242,916	\$26,117,002	15,096	955	\$-88,765
\$ 5,000 - \$ 9,999	18,176	\$129,523,918	\$71,262,360	29,288	3,135	\$-427,663
\$ 10,000 - \$ 19,999	10,658	\$146,534,909	\$77,286,412	16,758	5,054	\$-841,861
\$ 20,000 - \$ 29,999	2,835	\$68,519,401	\$38,605,349	3,943	2,148	\$-292,465
\$ 30,000 - \$ 39,999	1,448	\$50,283,409	\$30,260,891	1,894	884	\$-215,723
\$ 40,000 - \$ 49,999	1,116	\$50,069,243	\$34,242,495	1,373	529	\$-141,369
\$ 50,000 - \$ 59,999	1,084	\$59,343,574	\$42,347,445	1,288	486	\$-84,295
\$ 60,000 - \$ 74,999	1,132	\$76,134,696	\$55,838,614	1,292	573	\$-275,667
\$ 75,000 - \$ 99,999	1,062	\$91,300,970	\$67,903,876	1,213	585	\$-268,866
\$ 100,000 - \$ 124,999	521	\$57,819,110	\$40,414,119	621	316	\$-129,994
\$ 125,000 - \$ 149,999	303	\$41,237,466	\$28,531,410	367	182	\$-97,924
\$ 150,000 - \$ 199,999	311	\$53,244,827	\$37,164,319	371	189	\$-675,491
\$ 200,000 - \$ 249,999	154	\$34,283,011	\$22,336,385	182	121	\$-475,443
\$ 250,000 - \$ 499,999	298	\$103,533,722	\$65,009,241	365	223	\$-855,030
\$ 500,000 - \$ 999,999	141	\$98,319,167	\$59,436,849	180	104	\$-1,208,518
\$1,000,000 and Over	105	\$323,901,920	\$173,265,894	136	62	\$-5,364,086
Total	79,864	\$1,354,504,056	\$884,138,250	120,138	18,420	\$-11,585,932

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
ADAIR	4,858	\$213,395,633	\$173,543,736	7,399	2,126	\$7,850,851
ADAMS	2,245	\$110,730,519	\$94,085,294	3,465	944	\$4,719,078
ALLAMAKEE	8,036	\$342,907,853	\$288,713,309	12,287	3,658	\$11,254,284
APPANOOSE	6,495	\$257,778,633	\$215,135,963	9,966	2,937	\$9,696,197
AUDUBON	3,309	\$142,792,234	\$131,887,440	5,171	1,365	\$6,666,911
BENTON	15,218	\$792,250,280	\$621,767,523	21,959	6,509	\$31,226,639
BLACK HAWK	72,173	\$3,795,119,089	\$2,931,598,594	104,682	30,364	\$144,353,648
BOONE	15,807	\$827,634,729	\$641,567,968	22,727	6,255	\$32,314,288
BREMER	14,770	\$808,183,510	\$627,438,731	21,618	6,277	\$31,806,387
BUCHANAN	12,030	\$622,494,207	\$492,024,081	17,415	5,749	\$23,388,536
BUENA VISTA	11,737	\$576,303,034	\$462,655,398	17,199	6,524	\$21,645,496
BUTLER	8,421	\$398,979,045	\$321,702,627	12,723	3,333	\$15,998,795
CALHOUN	5,385	\$277,137,772	\$224,308,763	8,289	2,301	\$11,432,042
CARROLL	12,891	\$752,574,546	\$577,522,285	18,810	5,589	\$26,915,402
CASS	7,574	\$361,455,373	\$287,538,701	11,475	3,178	\$13,586,903
CEDAR	11,255	\$573,918,851	\$461,531,631	16,394	4,399	\$23,052,240
CERRO GORDO	24,715	\$1,348,609,246	\$1,027,941,210	36,827	9,320	\$50,861,880
CHEROKEE	6,754	\$351,486,539	\$282,741,482	10,342	2,743	\$14,113,489
CHICKASAW	7,099	\$327,419,103	\$282,830,538	10,497	2,855	\$13,992,763
CLARKE	5,208	\$223,536,689	\$179,982,731	7,764	2,602	\$8,234,139
CLAY	9,964	\$536,235,312	\$414,209,257	14,865	4,072	\$20,182,012
CLAYTON	10,068	\$471,254,295	\$382,415,617	15,626	3,997	\$16,022,798
CLINTON	26,221	\$1,209,516,983	\$963,123,482	39,051	11,269	\$45,716,024
CRAWFORD	9,132	\$445,922,335	\$352,333,606	13,560	4,762	\$16,751,619

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
DALLAS	61,122	\$5,453,989,811	\$4,039,264,663	81,442	30,220	\$230,346,798
DAVIS	4,463	\$197,818,356	\$166,156,025	6,986	2,891	\$8,061,375
DECATUR	3,641	\$146,449,537	\$118,442,583	5,648	1,853	\$4,912,000
DELAWARE	10,571	\$504,500,161	\$410,177,638	15,496	4,441	\$19,874,322
DES MOINES	22,737	\$1,179,741,734	\$885,493,255	34,280	9,530	\$41,081,821
DICKINSON	11,460	\$748,353,958	\$558,546,236	17,837	3,756	\$27,648,720
DUBUQUE	60,393	\$3,603,999,515	\$2,732,474,555	86,388	24,367	\$128,082,434
EMMET	5,358	\$236,619,145	\$191,801,944	8,090	2,159	\$8,355,918
FAYETTE	10,595	\$469,902,867	\$386,098,125	16,145	4,388	\$18,033,896
FLOYD	8,806	\$416,363,933	\$342,383,805	13,223	3,954	\$16,449,546
FRANKLIN	5,274	\$257,267,206	\$206,119,588	8,142	2,395	\$10,068,896
FREMONT	3,771	\$213,486,354	\$169,114,359	5,806	1,584	\$6,726,285
GREENE	5,076	\$251,622,196	\$201,454,531	7,788	2,124	\$9,726,742
GRUNDY	7,285	\$421,984,894	\$329,140,667	10,625	3,113	\$17,396,260
GUTHRIE	6,292	\$360,299,600	\$272,826,318	9,595	2,442	\$14,076,896
HAMILTON	8,387	\$447,767,571	\$350,992,279	12,477	3,548	\$17,156,385
HANCOCK	6,191	\$322,698,839	\$253,448,869	9,252	2,481	\$12,545,937
HARDIN	9,652	\$464,143,971	\$368,297,232	14,573	3,931	\$17,799,953
HARRISON	8,224	\$425,108,872	\$342,879,315	12,148	3,706	\$12,596,631
HENRY	10,614	\$468,682,460	\$372,557,161	15,776	4,534	\$17,395,976
HOWARD	5,736	\$258,440,218	\$209,118,910	8,387	2,525	\$8,943,235
HUMBOLDT	5,509	\$302,221,244	\$248,564,702	8,252	2,530	\$12,818,179
IDA	4,136	\$253,571,112	\$191,414,246	6,132	1,771	\$9,424,150
IOWA	10,327	\$534,771,463	\$421,015,370	14,807	4,264	\$20,942,640

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
JACKSON	11,509	\$592,583,080	\$481,831,692	17,173	4,671	\$20,033,554
JASPER	20,997	\$1,071,799,584	\$836,999,192	30,678	9,042	\$41,622,190
JEFFERSON	8,151	\$379,349,230	\$303,504,340	12,976	2,964	\$13,886,399
JOHNSON	85,555	\$5,446,787,164	\$4,303,282,535	115,711	32,991	\$226,102,443
JONES	11,289	\$579,397,957	\$457,755,442	16,819	4,574	\$22,207,346
KEOKUK	5,488	\$235,310,810	\$197,031,680	8,418	2,433	\$9,126,680
KOSSUTH	8,866	\$474,611,201	\$368,606,096	13,488	3,550	\$16,615,896
LEE	17,234	\$959,956,594	\$732,120,698	26,331	7,681	\$29,617,907
LINN	133,937	\$8,099,615,328	\$6,111,429,388	188,914	55,894	\$310,502,576
LOUISA	6,119	\$352,890,320	\$263,910,131	8,922	2,643	\$12,192,001
LUCAS	4,815	\$193,055,019	\$159,695,192	7,269	2,265	\$7,353,902
LYON	7,162	\$396,842,561	\$313,894,326	10,273	3,846	\$14,886,720
MADISON	9,938	\$571,584,144	\$442,069,355	14,259	4,546	\$23,196,804
MAHASKA	11,863	\$597,116,912	\$467,717,644	17,312	5,461	\$22,896,034
MARION	19,592	\$1,120,190,718	\$853,997,213	28,527	8,822	\$42,457,179
MARSHALL	21,535	\$1,013,543,757	\$815,759,268	31,966	10,863	\$38,938,693
MILLS	8,189	\$512,871,594	\$387,940,761	12,144	3,795	\$13,621,222
MITCHELL	6,245	\$331,428,938	\$258,384,158	9,295	2,697	\$11,843,567
MONONA	4,678	\$236,157,339	\$187,311,019	7,163	2,010	\$9,096,428
MONROE	4,079	\$196,083,244	\$157,423,318	6,177	1,839	\$7,412,504
MONTGOMERY	5,704	\$265,882,189	\$211,341,616	8,634	2,397	\$9,825,955
MUSCATINE	24,654	\$1,249,086,167	\$981,498,761	35,562	11,107	\$48,252,860
O'BRIEN	8,430	\$442,803,842	\$351,991,570	12,474	3,645	\$16,537,999
OSCEOLA	3,518	\$159,437,612	\$138,042,685	5,246	1,482	\$6,266,653

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
PAGE	7,863	\$368,789,423	\$290,956,367	11,955	3,269	\$13,343,669
PALO ALTO	5,138	\$245,218,174	\$197,133,536	7,637	2,114	\$9,614,819
PLYMOUTH	15,472	\$874,127,270	\$698,097,579	22,364	7,203	\$35,108,374
POCAHONTAS	3,813	\$187,847,335	\$149,819,052	5,932	1,562	\$7,262,996
POLK	296,125	\$19,454,275,221	\$14,730,959,800	403,935	132,876	\$776,111,567
POTTAWATTAMIE	50,841	\$2,770,066,827	\$2,116,783,202	74,358	23,077	\$72,020,511
POWESHIEK	10,432	\$550,020,688	\$427,172,869	15,607	3,991	\$21,222,946
RINGGOLD	2,530	\$102,732,689	\$89,896,357	4,012	1,150	\$4,187,974
SAC	5,958	\$309,020,174	\$246,340,470	9,043	2,324	\$12,452,696
SCOTT	100,161	\$6,226,646,142	\$4,702,106,284	143,971	44,088	\$239,264,478
SHELBY	7,111	\$370,059,722	\$293,916,895	10,653	2,914	\$13,671,816
SIOUX	20,014	\$1,138,263,015	\$911,498,231	28,463	11,026	\$42,148,346
STORY	50,776	\$3,004,130,056	\$2,279,099,933	69,424	17,584	\$116,562,944
TAMA	9,297	\$447,549,916	\$356,942,132	14,041	4,030	\$17,393,531
TAYLOR	3,216	\$143,135,365	\$119,114,618	4,996	1,470	\$5,181,149
UNION	6,526	\$267,865,357	\$220,337,936	9,896	2,871	\$9,941,262
VAN BUREN	3,711	\$149,007,734	\$124,239,665	5,875	1,884	\$5,621,787
WAPELLO	18,153	\$813,126,611	\$658,663,449	27,113	9,155	\$30,911,494
WARREN	32,269	\$2,041,513,024	\$1,551,399,314	45,072	14,721	\$81,964,233
WASHINGTON	13,167	\$673,917,911	\$526,025,199	19,345	6,085	\$25,211,434
WAYNE	3,317	\$141,629,784	\$115,716,247	5,178	1,920	\$5,336,438
WEBSTER	19,103	\$958,159,790	\$757,245,727	28,158	8,363	\$37,148,885
WINNEBAGO	6,337	\$307,085,762	\$243,728,154	9,490	2,443	\$11,574,594
WINNESHIEK	11,898	\$589,339,492	\$470,157,096	17,866	4,105	\$21,812,297

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
WOODBURY	57,542	\$2,878,871,453	\$2,254,572,255	81,922	29,653	\$96,077,490
WORTH	4,360	\$211,799,826	\$167,600,190	6,430	1,757	\$7,533,542
WRIGHT	6,808	\$320,527,703	\$262,514,966	10,474	3,272	\$12,694,768
Total	1,828,470	\$104,730,552,595	\$80,951,957,946	2,628,347	797,760	\$3,998,116,968

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Itemized Deduction	Taxable Income	Tax Liability
\$ 0 or Less	14,001	\$-1,502,056,004	\$127,574,206	\$146,285,749	\$1,970,411	\$-5,872,720
\$ 1 - \$ 2,999	11,642	\$16,472,016	\$2,421,478	\$14,382,721	\$14,393,787	\$4,585
\$ 3,000 - \$ 4,999	8,185	\$32,873,428	\$5,153,552	\$14,323,379	\$22,568,468	\$-13,258
\$ 5,000 - \$ 9,999	22,544	\$170,199,788	\$19,598,316	\$58,026,122	\$108,143,078	\$451,497
\$ 10,000 - \$ 19,999	62,309	\$954,655,874	\$104,717,797	\$315,590,264	\$578,545,649	\$8,798,822
\$ 20,000 - \$ 29,999	70,301	\$1,762,286,128	\$185,998,719	\$437,525,032	\$1,171,546,617	\$31,443,814
\$ 30,000 - \$ 39,999	83,952	\$2,952,662,586	\$282,014,745	\$519,942,339	\$2,163,661,466	\$77,303,990
\$ 40,000 - \$ 49,999	96,891	\$4,365,742,717	\$402,413,799	\$603,484,934	\$3,355,378,560	\$137,705,506
\$ 50,000 - \$ 59,999	97,074	\$5,330,825,215	\$519,374,188	\$642,698,183	\$4,154,099,575	\$183,628,453
\$ 60,000 - \$ 74,999	119,478	\$8,018,088,349	\$860,735,142	\$878,229,114	\$6,247,139,770	\$295,973,411
\$ 75,000 - \$ 99,999	120,325	\$10,346,921,605	\$1,270,952,532	\$1,043,762,717	\$7,970,871,031	\$411,013,880
\$ 100,000 - \$ 124,999	59,825	\$6,649,837,609	\$935,492,879	\$638,690,365	\$5,021,649,820	\$281,465,734
\$ 125,000 - \$ 149,999	33,069	\$4,507,390,089	\$688,717,247	\$416,530,620	\$3,350,411,623	\$199,429,472
\$ 150,000 - \$ 199,999	32,240	\$5,519,286,947	\$934,553,419	\$477,437,881	\$4,024,706,074	\$252,664,765
\$ 200,000 - \$ 249,999	14,909	\$3,309,675,370	\$612,766,080	\$278,312,545	\$2,358,739,790	\$155,051,609
\$ 250,000 - \$ 499,999	21,656	\$7,312,695,499	\$1,559,654,508	\$552,889,421	\$5,045,041,605	\$343,633,165
\$ 500,000 - \$ 999,999	6,833	\$4,620,787,290	\$1,206,446,470	\$327,433,375	\$2,987,643,457	\$202,934,603
\$1,000,000 and Over	3,255	\$8,716,689,527	\$2,550,862,629	\$525,730,657	\$5,206,726,181	\$283,323,870
Total	878,489	\$73,085,034,033	\$12,269,447,706	\$7,891,275,418	\$53,783,236,962	\$2,858,941,198

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

AGI Class	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Standard Deduction	Taxable Income	Tax Liability
\$ 0 or Less	44,397	\$-1,185,180,498	\$14,812,579	\$145,381,986	\$610,257	\$-898,601
\$ 1 - \$ 2,999	38,576	\$59,441,342	\$1,411,808	\$57,155,955	\$4,707,889	\$-509,578
\$ 3,000 - \$ 4,999	32,299	\$129,916,949	\$757,090	\$80,509,519	\$49,713,995	\$-855,051
\$ 5,000 - \$ 9,999	92,590	\$695,889,639	\$10,373,204	\$252,215,584	\$434,029,578	\$-3,778,679
\$ 10,000 - \$ 19,999	160,252	\$2,357,252,106	\$74,469,148	\$468,615,514	\$1,811,210,459	\$9,968,844
\$ 20,000 - \$ 29,999	129,189	\$3,227,880,988	\$164,151,498	\$390,659,871	\$2,662,212,368	\$63,552,457
\$ 30,000 - \$ 39,999	132,173	\$4,617,308,441	\$286,817,323	\$398,686,714	\$3,915,752,408	\$138,667,135
\$ 40,000 - \$ 49,999	109,397	\$4,895,212,267	\$357,775,258	\$328,683,408	\$4,190,226,377	\$176,468,029
\$ 50,000 - \$ 59,999	76,101	\$4,157,038,063	\$347,866,290	\$229,399,516	\$3,563,097,862	\$163,854,453
\$ 60,000 - \$ 74,999	63,749	\$4,244,867,889	\$410,591,132	\$195,841,680	\$3,614,853,344	\$178,709,898
\$ 75,000 - \$ 99,999	41,742	\$3,548,184,862	\$396,084,961	\$133,111,699	\$2,985,532,294	\$160,455,020
\$ 100,000 - \$ 124,999	14,049	\$1,553,911,011	\$193,523,013	\$46,262,208	\$1,285,175,507	\$75,113,428
\$ 125,000 - \$ 149,999	5,890	\$800,881,143	\$111,246,406	\$19,440,034	\$650,696,617	\$40,316,431
\$ 150,000 - \$ 199,999	4,868	\$829,831,881	\$119,080,854	\$16,106,325	\$666,060,874	\$42,882,173
\$ 200,000 - \$ 249,999	1,840	\$408,453,580	\$61,843,683	\$6,053,277	\$324,249,971	\$21,970,660
\$ 250,000 - \$ 499,999	2,286	\$750,156,166	\$125,449,874	\$7,481,679	\$585,975,646	\$41,430,531
\$ 500,000 - \$ 999,999	456	\$304,902,860	\$59,342,286	\$1,558,560	\$235,046,162	\$17,343,626
\$1,000,000 and Over	127	\$249,569,873	\$54,941,581	\$394,070	\$189,569,376	\$14,484,994
Total	949,981	\$31,645,518,562	\$2,790,537,988	\$2,777,557,599	\$27,168,720,984	\$1,139,175,770

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

AGI Class	Number of Taxpayers	Tuition and Textbook Tax Credit	Firefighter/EMS/Reserve Peace Officer Tax Credit	Nonresident/Part-Year Resident Credit	Out-of-State Tax Credit	Other Nonrefundable Tax Credits
\$ 0 or Less	58,398	\$130,732	\$28,043	\$23	\$7,876	\$93,691
\$ 1 - \$ 2,999	50,218	\$31,014	\$8,499	\$613	\$1,180	\$74
\$ 3,000 - \$ 4,999	40,484	\$15,414	\$5,998	\$442	\$210	\$800
\$ 5,000 - \$ 9,999	115,134	\$75,859	\$36,237	\$20,163	\$13,117	\$3,101
\$ 10,000 - \$ 19,999	222,561	\$690,108	\$153,089	\$596,775	\$397,806	\$64,086
\$ 20,000 - \$ 29,999	199,490	\$1,232,793	\$200,159	\$1,729,418	\$1,451,458	\$239,224
\$ 30,000 - \$ 39,999	216,125	\$1,749,806	\$318,506	\$2,879,932	\$3,549,841	\$490,121
\$ 40,000 - \$ 49,999	206,288	\$2,262,484	\$469,786	\$3,441,108	\$6,596,488	\$699,998
\$ 50,000 - \$ 59,999	173,175	\$2,529,493	\$519,955	\$3,421,437	\$8,476,527	\$934,485
\$ 60,000 - \$ 74,999	183,227	\$3,531,544	\$603,248	\$4,918,784	\$12,438,078	\$1,562,391
\$ 75,000 - \$ 99,999	162,067	\$4,124,518	\$507,210	\$7,012,004	\$17,602,712	\$2,804,050
\$ 100,000 - \$ 124,999	73,874	\$2,468,273	\$176,573	\$5,871,957	\$11,353,431	\$2,513,947
\$ 125,000 - \$ 149,999	38,959	\$1,567,981	\$79,804	\$4,648,311	\$8,071,615	\$2,132,743
\$ 150,000 - \$ 199,999	37,108	\$1,689,061	\$54,801	\$6,616,996	\$9,869,727	\$3,560,752
\$ 200,000 - \$ 249,999	16,749	\$775,321	\$21,329	\$4,071,523	\$6,264,920	\$2,696,696
\$ 250,000 - \$ 499,999	23,942	\$1,383,276	\$23,559	\$9,070,912	\$15,335,058	\$9,495,600
\$ 500,000 - \$ 999,999	7,289	\$534,893	\$5,100	\$5,664,906	\$13,387,230	\$10,652,286
\$1,000,000 and Over	3,382	\$196,838	\$2,250	\$17,813,030	\$43,620,964	\$61,005,840
Total	1,828,470	\$24,989,408	\$3,214,146	\$77,778,334	\$158,438,238	\$98,949,885

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

AGI Class	Number of Taxpayers	Fuel Tax Credit	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Other Refundable Tax Credits
\$ 0 or Less	58,398	\$380,251	\$94,838	\$19,437	\$526,071	\$6,220,594
\$ 1 - \$ 2,999	50,218	\$36,471	\$45,147	\$23,624	\$430,842	\$27,262
\$ 3,000 - \$ 4,999	40,484	\$24,183	\$40,316	\$14,497	\$824,304	\$4,552
\$ 5,000 - \$ 9,999	115,134	\$77,065	\$187,243	\$53,749	\$4,687,424	\$26,821
\$ 10,000 - \$ 19,999	222,561	\$188,498	\$766,683	\$161,223	\$19,399,911	\$204,325
\$ 20,000 - \$ 29,999	199,490	\$212,160	\$1,258,797	\$136,726	\$17,243,058	\$165,733
\$ 30,000 - \$ 39,999	216,125	\$168,436	\$1,715,488	\$131,419	\$10,999,860	\$333,971
\$ 40,000 - \$ 49,999	206,288	\$143,815	\$1,115,622	\$98,699	\$3,177,670	\$255,217
\$ 50,000 - \$ 59,999	173,175	\$125,340	\$745,288	\$46,193	\$318,412	\$265,953
\$ 60,000 - \$ 74,999	183,227	\$154,528	\$588,150	\$50,653	\$0	\$525,163
\$ 75,000 - \$ 99,999	162,067	\$184,134	\$298,749	\$42,681	\$0	\$677,013
\$ 100,000 - \$ 124,999	73,874	\$122,316	\$0	\$0	\$0	\$607,274
\$ 125,000 - \$ 149,999	38,959	\$70,638	\$0	\$0	\$0	\$445,936
\$ 150,000 - \$ 199,999	37,108	\$137,250	\$0	\$0	\$0	\$1,567,325
\$ 200,000 - \$ 249,999	16,749	\$70,998	\$0	\$0	\$0	\$1,477,104
\$ 250,000 - \$ 499,999	23,942	\$140,323	\$0	\$0	\$0	\$6,738,953
\$ 500,000 - \$ 999,999	7,289	\$56,520	\$0	\$0	\$0	\$8,295,610
\$1,000,000 and Over	3,382	\$126,718	\$0	\$0	\$0	\$31,592,579
Total	1,828,470	\$2,419,644	\$6,856,321	\$778,901	\$57,607,552	\$59,431,385

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

2022 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	112,975	\$-1,926,779,084	\$691,696,129	\$0	251,141	20,075	\$-9,493,105
\$ 1 - \$ 1,743	37,380	\$180,991,069	\$23,678,860	\$33,844,914	60,405	5,379	\$-1,090,983
\$ 1,743 - \$ 3,486	45,350	\$303,331,545	\$34,579,644	\$119,158,034	72,067	6,515	\$-1,635,300
\$ 3,486 - \$ 6,972	99,171	\$960,489,538	\$88,700,470	\$521,048,962	158,245	17,475	\$-4,811,356
\$ 6,972 - \$15,687	221,885	\$3,651,521,605	\$300,552,314	\$2,486,805,573	345,145	58,033	\$21,194,706
\$ 15,687 - \$26,145	234,388	\$6,439,686,684	\$510,595,532	\$4,906,062,010	341,562	81,917	\$130,620,442
\$ 26,145 - \$34,860	214,534	\$8,159,937,844	\$645,711,551	\$6,550,861,686	287,499	85,005	\$243,529,924
\$ 34,860 - \$52,290	382,189	\$20,209,704,591	\$1,814,271,491	\$16,456,420,371	483,998	178,778	\$727,874,417
\$ 52,290 - \$78,435	280,772	\$22,075,966,738	\$2,473,963,820	\$17,695,556,472	353,224	178,042	\$897,831,561
\$ 78,435 and Over	199,826	\$44,675,702,065	\$8,476,235,883	\$32,182,199,924	275,061	166,541	\$1,994,096,662
Total	1,828,470	\$104,730,552,595	\$15,059,985,694	\$80,951,957,946	2,628,347	797,760	\$3,998,116,968

**TABLE 15-D
RESIDENT PAY RETURNS BY TAXABLE INCOME**

2022 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	391	\$-52,459,151	\$7,749,585	\$0	741	70	\$544,028
\$ 1 - \$ 1,743	65	\$554,192	\$70,004	\$55,777	112	10	\$22,234
\$ 1,743 - \$ 3,486	103	\$1,603,225	\$110,720	\$288,024	155	17	\$27,564
\$ 3,486 - \$ 6,972	30,833	\$308,729,020	\$33,538,975	\$181,279,790	38,478	123	\$843,738
\$ 6,972 - \$15,687	169,086	\$2,840,799,850	\$283,797,608	\$1,922,662,401	238,611	10,637	\$36,502,328
\$ 15,687 - \$26,145	211,448	\$5,862,394,236	\$504,211,974	\$4,460,285,999	296,045	45,360	\$136,436,685
\$ 26,145 - \$34,860	211,319	\$8,035,189,652	\$639,094,017	\$6,454,788,193	282,090	81,075	\$244,206,471
\$ 34,860 - \$52,290	378,183	\$19,980,020,953	\$1,790,228,909	\$16,282,886,028	478,433	176,825	\$728,721,803
\$ 52,290 - \$78,435	277,427	\$21,797,278,382	\$2,440,130,480	\$17,484,005,253	348,709	176,422	\$898,543,209
\$ 78,435 and Over	196,225	\$42,871,201,606	\$8,063,353,455	\$31,077,496,806	268,905	164,119	\$2,010,018,007
Total	1,475,080	\$101,645,311,965	\$13,762,285,727	\$77,863,748,271	1,952,279	654,658	\$4,055,866,067

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

2022 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	112,584	\$-1,874,319,933	\$683,946,544	\$0	250,400	20,005	\$-10,037,133
\$ 1 - \$ 1,743	37,315	\$180,436,877	\$23,608,856	\$33,789,137	60,293	5,369	\$-1,113,217
\$ 1,743 - \$ 3,486	45,247	\$301,728,320	\$34,468,924	\$118,870,010	71,912	6,498	\$-1,662,864
\$ 3,486 - \$ 6,972	68,338	\$651,760,518	\$55,161,495	\$339,769,172	119,767	17,352	\$-5,655,094
\$ 6,972 - \$15,687	52,799	\$810,721,755	\$16,754,706	\$564,143,172	106,534	47,396	\$-15,307,622
\$ 15,687 - \$26,145	22,940	\$577,292,448	\$6,383,558	\$445,776,011	45,517	36,557	\$-5,816,243
\$ 26,145 - \$34,860	3,215	\$124,748,192	\$6,617,534	\$96,073,493	5,409	3,930	\$-676,547
\$ 34,860 - \$52,290	4,006	\$229,683,638	\$24,042,582	\$173,534,343	5,565	1,953	\$-847,386
\$ 52,290 - \$78,435	3,345	\$278,688,356	\$33,833,340	\$211,551,219	4,515	1,620	\$-711,648
\$ 78,435 and Over	3,601	\$1,804,500,459	\$412,882,428	\$1,104,703,118	6,156	2,422	\$-15,921,345
Total	353,390	\$3,085,240,630	\$1,297,699,967	\$3,088,209,675	676,068	143,102	\$-57,749,099