



Iowa Department of **REVENUE**

2013 **IOWA INDIVIDUAL INCOME TAX** **ANNUAL STATISTICAL REPORT**

2013 RETURNS FILED IN 2014
Report Publication Date: June 2015

Tax Research and Analysis Division
Iowa Department of Revenue

E-mail: anthony.girardi@iowa.gov
Phone: (515) 725-1021

Contents

INTRODUCTION	2
OVERVIEW OF RELEVANT FEATURES OF TAX LAW – TAX YEAR 2013.....	2
Table 1. Iowa 2013 Tax Rate Schedule.....	5
Chart 1. Tax Year 2013 Aggregate Taxable Income of Iowa Residents by Tax Rate and Tax Bracket	6
REVIEW OF 2013 TAX YEAR	8
Chart 2A. Percentage of Taxpayers by Filing Status	8
Chart 2B. Percentage of Tax Liability by Filing Status	8
Table 2. Additional Taxes, Credits, and Check-Off Programs for 2013.....	10
INCIDENCE BY ADJUSTED GROSS INCOME	13
Table 3. Tax Incidence by Adjusted Gross Income, All Taxpayers and Iowa Resident Taxpayers.....	13
Chart 3. Share of AGI and Tax Liability by Income Group for Resident Taxpayers	14
EFFECTIVE TAX RATES	15
Chart 4. Tax Year 2013 Iowa Individual Income Tax Average Effective Rates by Filing Status for Resident Filers.....	16
HISTORICAL TRENDS IN FILINGS, INCOME, AND TAX LIABILITY	17
Table 4. Historical Iowa Individual Income Tax Statistics.....	18
Chart 5. Percentage of Taxpayers Filing Paper Returns and Electronic Returns, by Tax Year	19
STATISTICAL APPENDIX - EXPLANATION OF TERMS	20
INDIVIDUAL INCOME TAX ABATEMENT	22
LIST OF STATISTICAL TABLES	23

INTRODUCTION

In 2014, a total of \$2.9 billion in Iowa individual income tax liability was reported by two million taxpayers for tax year 2013. The reported tax was based on \$126 billion in Iowa net income and \$94 billion in net taxable income. This report provides a summary of data obtained from 2013 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 2013 Iowa individual income tax returns.
- Statistical appendices.
 - Appendix A provides data for all taxpayers.¹
 - Appendix B provides data for Iowa-resident taxpayers only.

OVERVIEW OF RELEVANT FEATURES OF TAX LAW – TAX YEAR 2013

The key features of the 2013 Iowa individual income tax structure are similar to those in the federal income tax structure and in other states with progressive tax rates. This section of the report highlights individual income tax law changes for 2013, fundamental features of the Iowa tax structure, and related items such as additional taxes, credits, and check-off programs. Table 2 provides information on these additional items, including descriptions and impacts. Supplemental information from the IA 148 Tax Credits Schedule can be found in the Annual Tax Credits Claims Report, published on the Tax Credits Tracking and Analysis System web page. Note that 2013 tax year claims data will be available in June 2016.

Tax Year 2013 Law Changes

Comparisons between the statistical data contained in this report and that contained in reports from prior years should be made with due consideration of the effects of tax law changes. Year to year increases or decreases in a given measure may arise from changes in law as well as demographic or economic trends. Important Iowa tax law changes applicable to tax year 2013 include the following:

- The income tax brackets in the rate schedule were indexed upward by 1.7 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 couples filing separately was \$1,900; up from \$1,860 in tax year 2012. For all other filing statuses the standard deduction was \$4,670; up from \$4,590 the prior year.
- The phase-out of the tax on Social Security benefits continued in 2013. Taxpayers initially compute their taxable benefits (based on pre-1993 federal law) and reduce the calculation by a certain percentage. For tax year 2013, the exclusion percentage increased to 89 percent from 77 percent. The tax on Social Security benefits will be completely phased out in tax year 2014.

¹ Annual statistical reports for tax years 2012 and 2011 included additional appendices for which any negative values for net income and tax liability were set to zero. For tax year 2010 and prior reports, negative values for net income and tax liability were set to zero in all data tables. Data presented in this way for tax year 2013 may be obtained by request to the Research and Analysis Division of the Iowa Department of Revenue.

- Iowa did not couple with the 50 percent bonus depreciation Internal Revenue Code change for tax year 2013.
- Iowa coupled with the following federal provisions for tax year 2013:
 - deduction of educator expenses;
 - tuition and fees deduction for higher education;
 - election to deduct state sales and use tax as an itemized deduction in lieu of state income tax;
 - treatment of mortgage insurance premiums as qualified residence interest;
 - tax free distribution from an IRA to certain charities for individuals aged 70½ and over;
 - section 179 asset expensing limits;
 - increased eligibility for student loan interest deduction maintained;
 - increased expense amount allowed for the child and dependent care credit maintained;
 - increased federal Earned Income Tax Credit maintained;
 - limitations on itemized deductions for certain high-income taxpayers.
- Other changes to the Iowa individual income tax include the following:
 - A nonrefundable Volunteer Firefighter and Volunteer Emergency Medical Services Personnel Tax Credit of up to \$50 was made available.
 - A nonrefundable Taxpayers Trust Fund Tax Credit of \$54 was available for each taxpayer who filed a 2013 Iowa 1040 return by October 31, 2014.
 - The Iowa Earned Income Tax Credit was doubled to 14 percent of the federal Earned Income Tax Credit.
 - The Custom Farming Contract Tax Credit was made available for landowners who hired a beginning farmer to do custom work. The tax credit award equals 7 percent of the value of the contract. If the beginning farmer is a veteran, the credit award is 8 percent for the first year. Total awarded credits were capped at \$4 million in 2013.

Filing Requirements

For 2013, single taxpayers who were Iowa residents, under age 65, and had Iowa net income of \$9,000 or more were required to file an Iowa tax return. Iowa residents other than single filers who were under age 65 and had household Iowa net income of \$13,500 or more were also required to file an Iowa return. Single taxpayers with Iowa net income of \$5,000 or more who were claimed as a dependent on another person's return were required to file a return.

Nonresidents with \$1,000 or more in household net income from Iowa sources, taxpayers who were subject to the Iowa lump sum tax or the Iowa minimum tax, and military personnel who claimed Iowa as their legal residence were also required to file an Iowa return. Single taxpayers age 65 or over with Iowa net income of \$24,000 or more and married taxpayers with at least one spouse age 65 or over with Iowa net income of \$32,000 or more were required to file an Iowa return.

Filing Status

Iowa allows the following filing statuses:

- Single – For unmarried, divorced, or legally separated taxpayers as of December 31, 2013.
- Married Filing Joint Return – For married couples as of December 31, 2013 who want to report income, deductions, and credits together in one column.
- Married Filing Separately on Combined Return – For married couples as of December 31, 2013 who want to report income, deductions, and credits separately in two columns (one column for each spouse). Taxpayers may have to prorate certain items between spouses, such as federal refunds or itemized deductions.
- Married Filing Separate Returns – For married couples who wish to file on separate returns.
- Head of Household – For taxpayers filing as head of household for federal income tax purposes.
- Qualifying Widow(er) with Dependent Child – For taxpayers meeting the federal filing requirements for qualifying widow(er).

For purposes of the statistical appendices to this report, the Single tables include the single, head of household, and qualifying widow(er) filing statuses. The Married Separate tables include married taxpayers filing separately on combined returns and married taxpayers filing separate returns. The Married Joint tables include the married joint filing status.

Gross Income

Gross income is all income from all sources and was reported on the Iowa income tax return. Iowa taxpayers must report all taxable income for the entire year unless it is specifically excluded by law, as is, for example, US Treasury interest. In 2013, Iowa taxable Social Security benefits were limited to 11 percent of benefits subject to federal taxation based on pre-1993 tax law. Nonresidents and part-year residents are entitled to a credit for the amount of tax based on income earned outside of Iowa.

Net Income

Iowa net income is also referred to as adjusted gross income, or AGI, in this report. Net income equals gross income less certain adjustments, some of which were the same as those allowed for federal purposes. These include adjustments for moving expenses, one half of self-employment tax, and payments of student loan interest. In 2013, Iowa also offered a number of adjustments to income that were not allowed as federal adjustments. These included a partial pension/retirement income exclusion; a deduction for certain types of capital gains transactions; and a 100 percent health and dental insurance premium deduction. State refunds were not included in Iowa net income. In addition, Iowa calculated taxable Social Security benefits differently. Iowa adjustments to income are identified in Iowa Code, §422.7.

Net Taxable Income

To determine net taxable income, the following deductions from net income were allowed for 2013:

1. Iowa is one of three states that allowed the deduction of federal income taxes paid during the year less federal income tax refunds received during the year. However, refunds resulting from the Earned Income Tax Credit, Additional Child Tax Credit, First-Time Homebuyer Credit, and refundable education credits were not included as refunds.

2. The larger of the following amounts:

- a. A standard deduction of \$1,900 for single filers and for each married individual filing separately; a standard deduction of \$4,670 for taxpayers who filed married using a joint return, head of household, or qualifying widow(er) with a dependent child.
- b. Itemized deductions equal to the amount determined for federal income tax purposes less any amounts deducted for Iowa income tax payments or any charitable contributions for which Iowa tax credits were claimed. In addition, adoption expenses, expenses incurred for in-home care of a disabled relative, and additional mileage for charity were included as Iowa itemized deductions.

Net taxable income reported on 2013 Iowa returns was subject to the following rates and tax brackets (see Table 1):

Table 1. Iowa 2013 Tax Rate Schedule

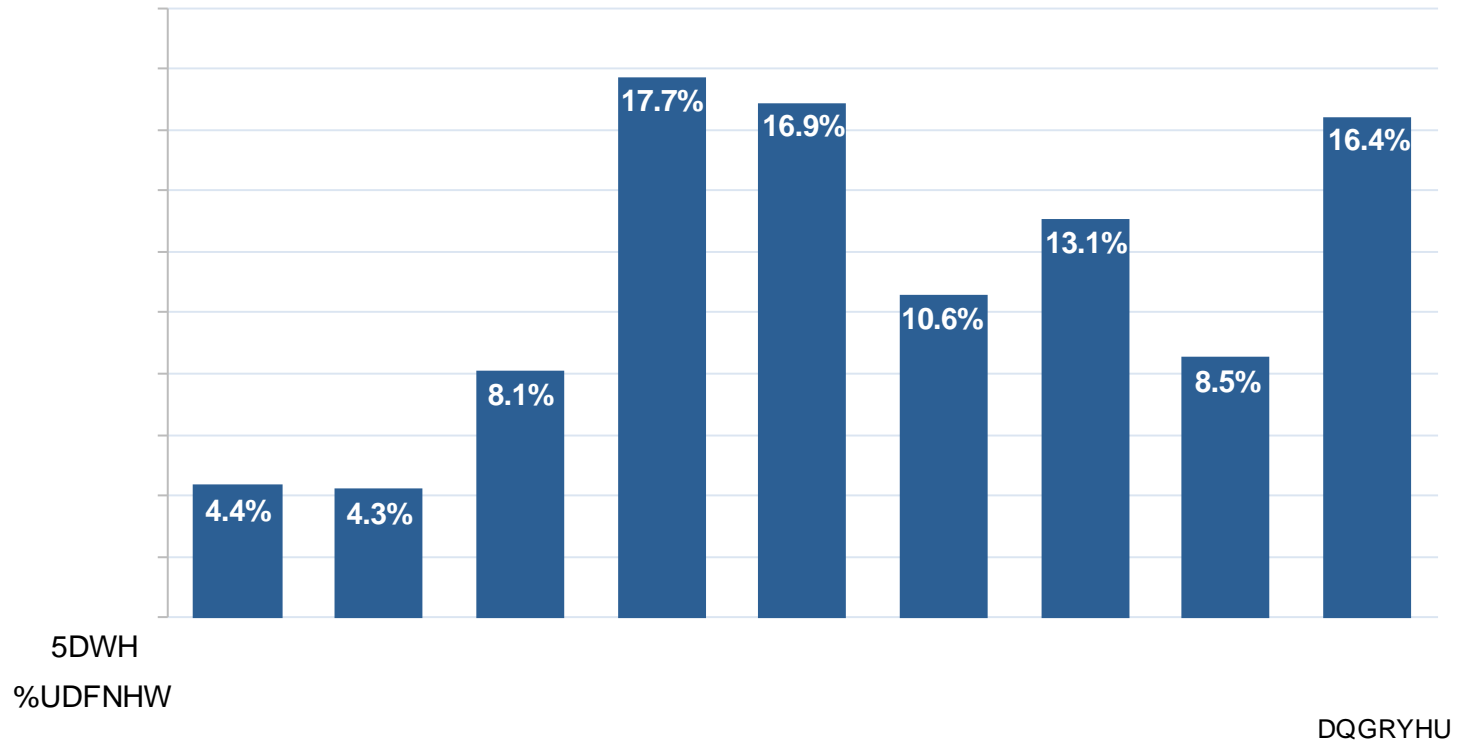
5DWH	7DDEOH,QFRPH
RYHU	EXWQRWRYHU
RYHU	EXWQRWRYHU
RYHU	EXWQRWRYHU
RYHU	EXWQRWRYHU
RYHU	EXWQRWRYHU
RYHU	EXWQRWRYHU
RYHU	EXWQRWRYHU
RYHU	EXWQRWRYHU
RYHU	

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

Chart 1 shows the percentage of total 2013 taxable income of Iowa residents within each bracket and its associated statutory tax rate. For example, the first \$1,494 of taxable income for each taxpayer is summed and comprises the 4.4 percent taxed at 0.36 percent. This differs from Table 14 in the statistical tables where values for a taxpayer are grouped based on each taxpayer's total taxable income. As the chart indicates, the State's highest marginal tax rate, 8.98 percent, was applicable to 16.4 percent of total taxable income of Iowa residents. Just over half of taxable income, 51 percent, is subject to a marginal rate of 6.12 percent or lower.

Chart 1. Tax Year 2013 Aggregate Taxable Income of Iowa Residents by Tax Rate and Tax Bracket

3HUFHQWRI
7DPEOH,QFRPH



Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 2013:

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

Nonresident and Part-Year Resident Credits

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

Out-of-State Tax Credit

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

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

The Iowa individual income tax structure includes several other features. These include additional taxes imposed on lump sum pension distributions and tax preference items. In addition, subject to local voter approval, surtaxes may be imposed by school districts and counties to provide additional funding for schools or to support emergency medical services. Iowa law 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 2013 TAX YEAR

Filing Status

The Iowa tax structure allows for six filing status options. The share of taxpayers by filing status (Chart 2A) and the share of tax liability by filing status (Chart 2B) are presented below. Taxpayers filing married separate on a combined return are counted as two individual taxpayers in this report. Note that composite filers, nonresident taxpayers where an S corporation or limited liability company files a joint return on their behalf 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.

Chart 2A. Percentage of Taxpayers by Filing Status

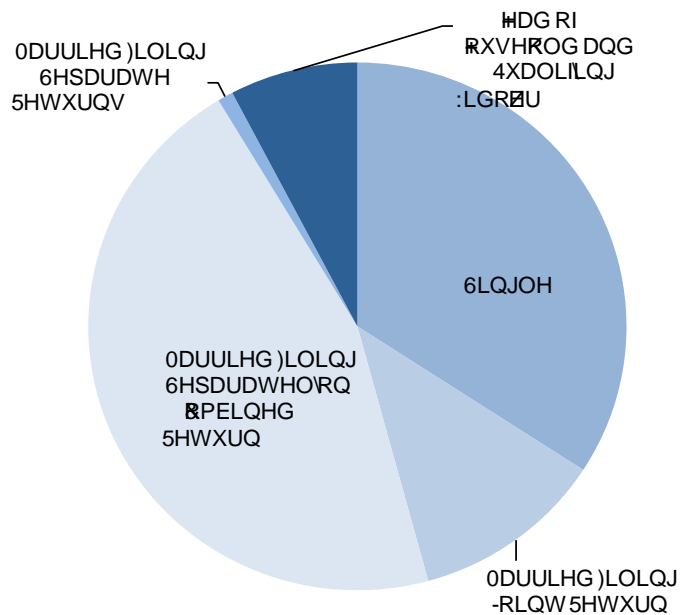
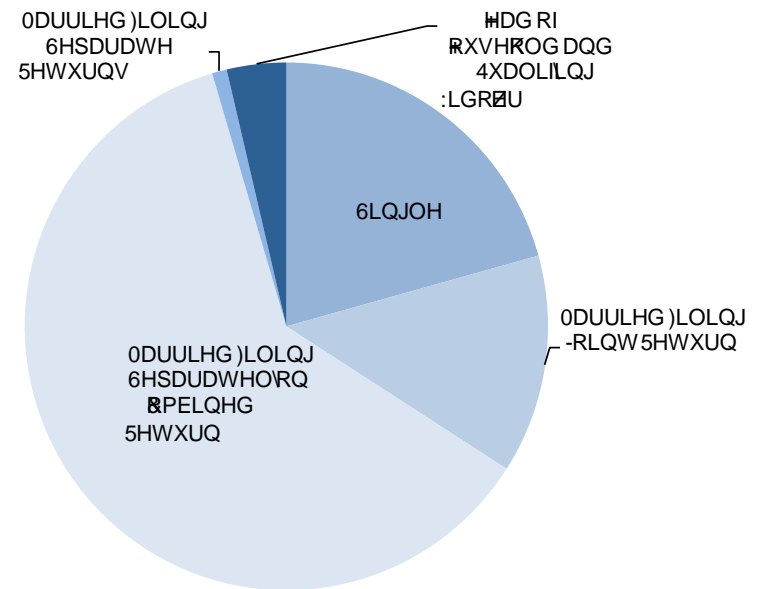


Chart 2B. Percentage of Tax Liability by Filing Status



Standard/Itemized Deductions

Forty-nine percent, or approximately half, of taxpayers utilized the Iowa standard deduction. The other half of taxpayers itemized.

Federal Tax Deduction

For the 2013 tax year, a total of \$19.6 billion in net federal taxes were deducted from net income compared to \$17.1 billion in tax year 2012.

Additional Taxes

The special tax on lump sum distributions of pensions was paid by 190 individuals, totaling \$42,497; in tax year 2012, lump sum tax totaled over \$104,000. The Iowa minimum tax was imposed, for the most part, on the same tax preference items and adjustments on which the federal Alternative Minimum Tax was imposed, and equaled the excess of the minimum tax calculation over the amount owed under the progressive rates or the alternate tax (less nonrefundable credits). The Iowa minimum tax was reported by 26,524 taxpayers and amounted to \$9.9 million, up from \$9.3 million in 2012. School District Surtax collections decreased in 2013. Of Iowa's 346 school districts, 286 imposed the surtax, receiving \$104.2 million in revenue from this State-collected source of revenue. In 2012, 290 districts imposed the surtax and received approximately \$115.0 million. One county (Appanoose) imposed a local surtax to fund emergency medical services. Appanoose County received \$68,500 from this surtax in 2013.

Tax Credits

Excluding the exemption credits, the nonresident/part-year resident credits, and the out-of-state tax credit, \$291.9 million in credits were claimed on 2013 returns, compared with \$207.2 million in 2012. Table 2 documents the utilization of those tax credits claimed directly on the 2013 IA 1040 return; other tax credits claimed on the IA 148 Tax Credits Schedule are discussed briefly in Note 1. Claims of the Taxpayers Trust Fund Tax Credit, which was enacted in 2013, amounted to \$87.5 million, explaining much of the increase in tax credit claims.

Check-offs

Approximately 83,000 contributions totaled \$432,645 for the five check-off line items provided on the 2013 tax return (See Table 2). In 2012, there were approximately 87,300 contributions that totaled approximately \$422,500.

Table 2. Additional Taxes, Credits, and Check-Off Programs for 2013

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2013</u>
Additional Taxes			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distributions of pensions.	190 Taxpayers \$42,497
Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that minimum tax exceeds regular tax.	26,524 Taxpayers \$9.9 Million
School District Surtax	1976	Up to 20% of State income tax in authorizing districts.	845,368 Taxpayers in 286 School Districts \$104.2 Million
Emergency Medical Services Surtax	1992	Up to 1% of State income tax in authorizing counties.	5,428 Taxpayers in 1 County (Appanoose) \$68,500
Nonrefundable Tax Credits (see Note 1)			
Tuition and Textbook Tax Credit	1987	25% of the first \$1,000 of qualifying expenses per dependent. Maximum credit of \$250 for each dependent.	136,937 Taxpayers \$15.2 Million
Volunteer Firefighter/EMS Personnel Tax Credit	2013	A tax credit of up to \$50 for volunteer firefighters and volunteer emergency medical services (EMS) personnel. The credit is prorated based on the number of months of service in the year.	13,172 Taxpayers \$0.6 million
Taxpayers Trust Fund Tax Credit	2013	Tax credit whose maximum value may change from year to year because it is determined by the amount of money in the Iowa Taxpayers Trust Fund and the number of eligible claimants. In 2013, the maximum Taxpayer Trust Fund credit was \$54 for each taxpayer or \$108 for couples filing jointly. The tax credit is limited to tax liability after contributions and other refundable credits.	1.5 Million Taxpayers \$87.5 Million (See Note 2 on page 15)

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2013</u>
Refundable Tax Credits (see Note 1)			
Fuel Tax Credit	1975	Credit for motor vehicle fuel tax paid on fuel used for exempt purposes.	22,579 Taxpayers \$2.5 Million
Child and Dependent Care Tax Credit	1977	Sliding scale from 30% to 75% of federal Child and Dependent Care Tax Credit for households with income less than \$45,000. The credit may not be taken if the Early Childhood Development Tax Credit is claimed.	21,679 Taxpayers \$3.8 Million
Earned Income Tax Credit	1990	14% of federal Earned Income Tax Credit in 2013, with eligibility based on income, marital status, and number of dependents.	241,522 Taxpayers \$65.6 Million
Early Childhood Development Tax Credit	2006	25% of qualified early childhood development expenses for dependents age three to five for households with income less than \$45,000. The credit may not be taken if the Child and Dependent Care Tax Credit is claimed.	5,447 Taxpayers \$0.8 Million
Check-Offs			
Election Campaign Check-off	1972	Taxpayer may designate \$1.50 of State income tax (\$3.00 if joint) to a qualified party of choice or equally to qualifying parties	59,030 Taxpayers \$88,545
Fish and Wildlife Check-off	1982	Taxpayers may contribute \$1 or more of their own money to the Fish/Wildlife Protection Fund	8,157 Taxpayers \$137,192
State Fair Check-off	1993	Taxpayers may contribute \$1 or more of their own money to the State Fairgrounds Renovation Fund.	5,149 Taxpayers \$70,068
Combined Iowa Volunteer Firefighters Check-off and Veterans Trust Contribution Check-off	2004 and 2006	Taxpayers may contribute \$1 or more of their own money to be divided evenly between the Iowa Volunteer Firefighters Fund and the Veterans Trust Fund.	5,056 Taxpayers \$67,893

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2013</u>
Child Abuse Prevention Check-off	2008	Taxpayers may contribute \$1 or more of their own money to the Child Abuse Prevention Fund.	5,671 Taxpayers \$68,947

NOTES TO TABLE 2:

1. Table 2 does not separately list individual credits that are reported in aggregate on either line 50 (“Other nonrefundable Iowa credits”) or line 61 (“Other refundable credits”) of the 2013 Iowa 1040 tax form. For 2013, total other nonrefundable credits of \$99.9 million were claimed by 21,930 taxpayers; total other refundable credits were claimed by 1,682 taxpayers and totaled \$16.0 million. Additional information on 2013 tax credit claims will be published in the Annual Tax Credits Claims Report in June 2016, 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](#).
2. The tax year 2013 Taxpayers Trust Fund Tax Credit certified amount differs from the amount reported herein. Certification procedures are required by statute and reflect slightly different time periods and definitions than the statistical report. The annual total certified number of taxpayers filing Iowa returns with Taxpayers Trust Fund Tax Credit claims was 1,534,034 with claims totaling \$88,258,180.

INCIDENCE BY ADJUSTED GROSS INCOME

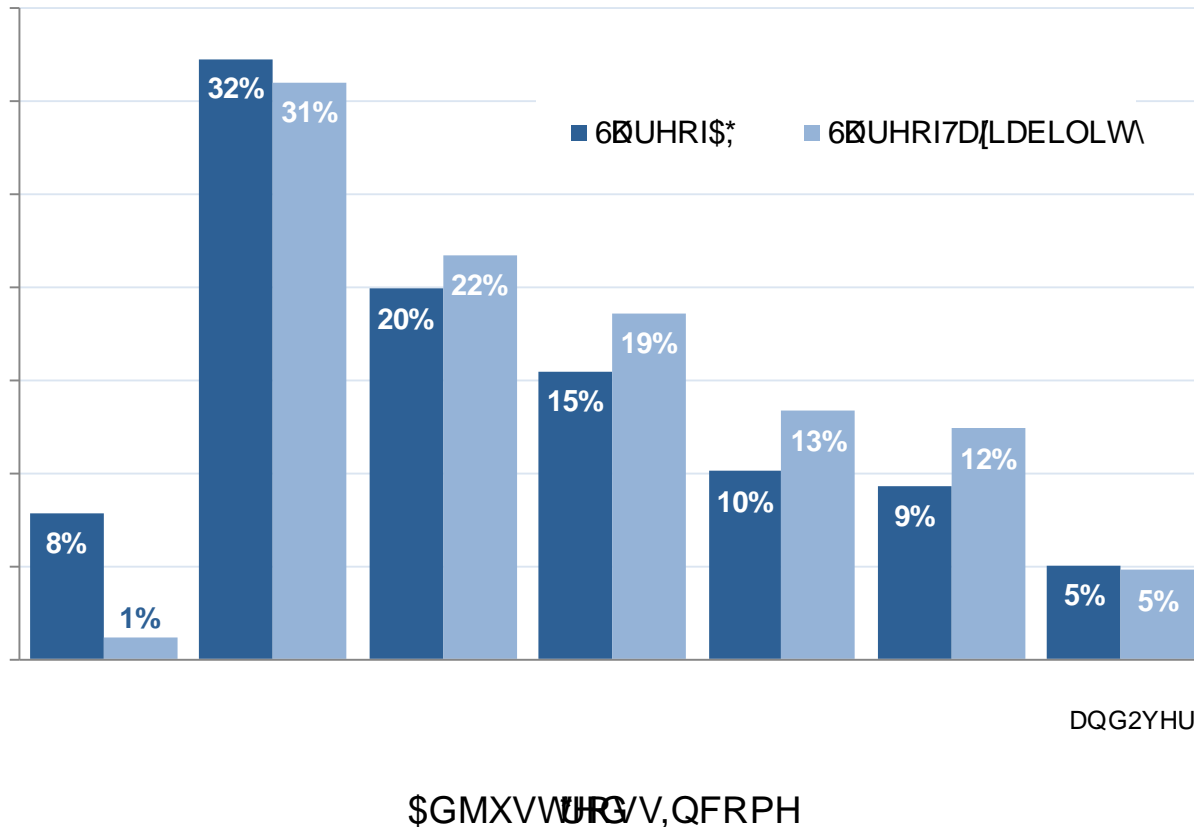
One measure of a state's income tax structure is tax incidence, which may be defined as tax liability as a share of net income. Table 3 presents incidence calculations both for all taxpayers and for Iowa-resident taxpayers only. Note that, for both groups, net income represents income from all sources,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

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

	\$007D\$DHUV			,R05HVLGHQW7D\$DHUV2QO\		
	\$* PLOOLRQV	7D/LDELOLW PLOOLRQV	,QFLGHQFH	\$* PLOOLRQV	7D/LDELOLW PLOOLRQV	,QF
\$GMXVWHGURVV ,QFRPH0DVV						
RU/HVV						
\$QG2YHU 7RWDO						

Chart 3 provides additional data concerning the level of Iowa income tax progressivity. It considers only Iowa residents with positive AGI. The chart reflects the structure of the Iowa income tax, wherein higher statutory marginal tax rates apply to higher taxable incomes. The refundable Earned Income Tax Credit also reduces tax liability for the lowest-income taxpayers relative to their income. The lowest income group reported 8 percent of net income, but only 1 percent of tax liability. Taxpayers with AGI between \$20,000 and \$50,000, and those with AGI above \$1 million, reported aggregate tax liability approximately proportionate to their share of net income. Taxpayers with AGI between \$50,000 and \$1 million reported 55 percent of income but 66 percent of tax liability.

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



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

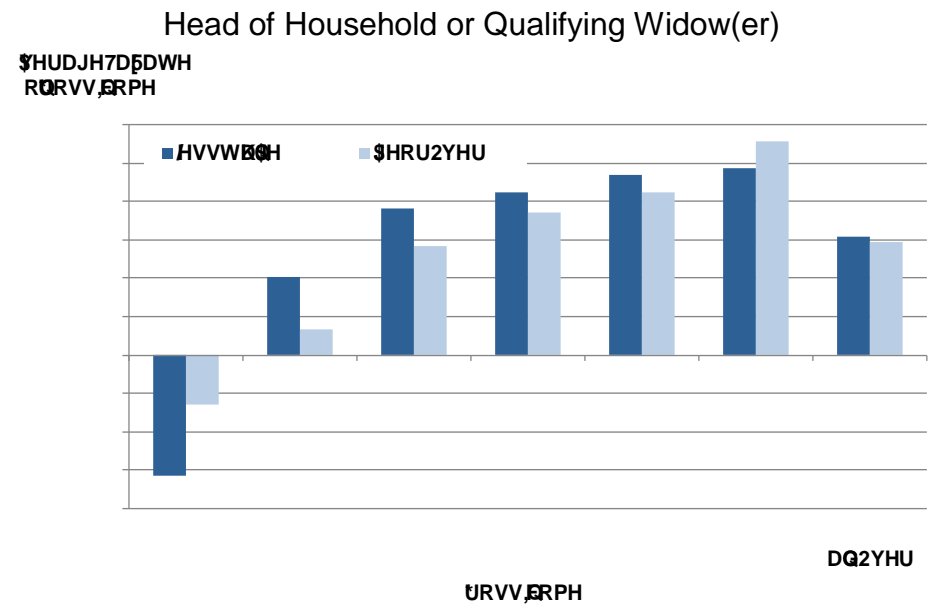
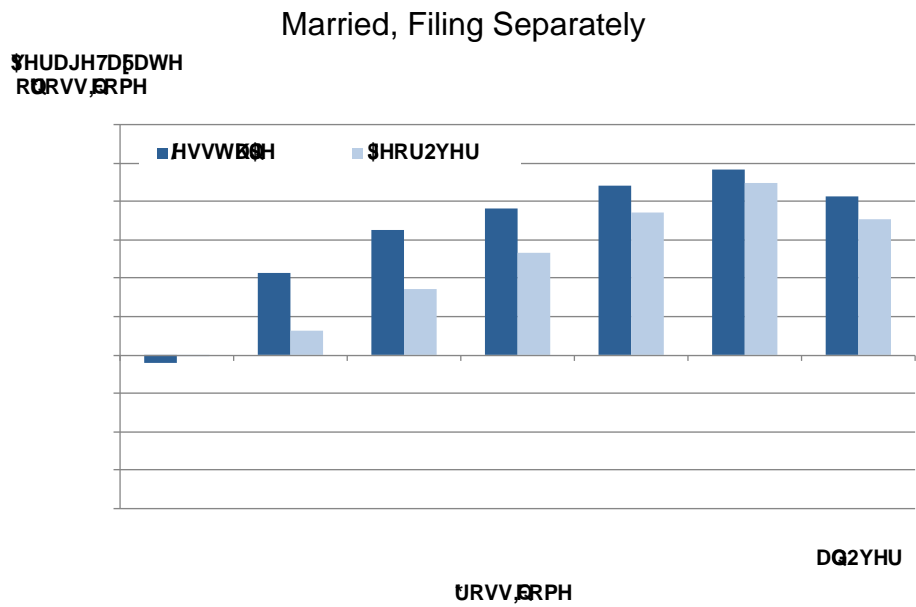
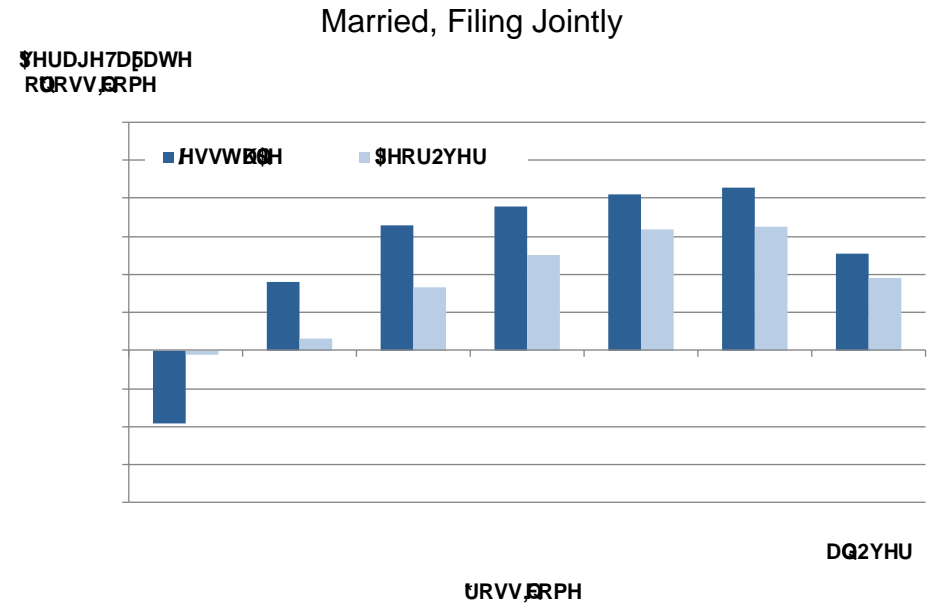
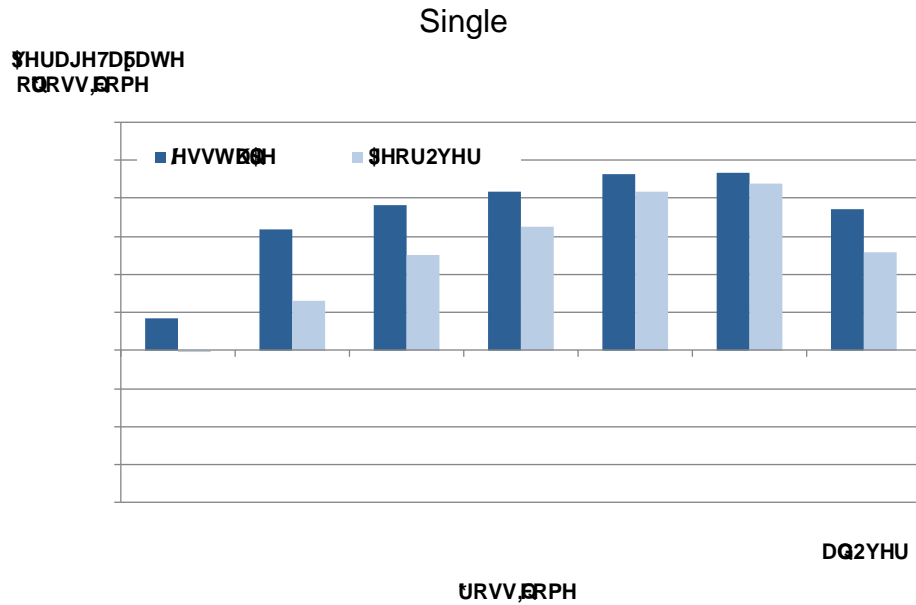
EFFECTIVE TAX RATES

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

Chart 4 provides average effective tax rates by gross income category, filing status, and age group. Under a progressive income tax structure, as in Iowa, statutory marginal tax rates are higher for taxpayers with higher taxable incomes. Thus, average effective tax rates are generally higher for taxpayers with higher levels of gross income. Provisions such as the Earned Income Tax Credit (EITC), a refundable tax credit for low-income earners, different standard deductions by filing status, and the ability for separate filing by married couples result in different average effective tax rates across filing statuses. Because Iowa exempts some pension income from taxable income, average effective rates are lower for taxpayers who were age 65 or over across all filing statuses. The overall average effective tax rate was 3.4 percent and ranged from 2.2 percent for taxpayers filing as head of household or qualifying widow(er) to 3.8 percent for married taxpayers filing separately.

The average effective tax rate for the lowest-income group among married filers and taxpayers filing as head of household or qualifying widow(er) is negative. This primarily reflects the effect of the EITC, a refundable tax credit for low-income earners, especially those with dependent children. Between tax year 2012 and 2013, the Iowa EITC was doubled from 7 percent to 14 percent of the federal EITC.

Chart 4. Tax Year 2013 Iowa Individual Income Tax Average Effective Rates by Filing Status for Resident Filers



HISTORICAL TRENDS IN FILINGS, INCOME, AND TAX LIABILITY

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

Note that it is possible for a taxpayer's AGI to be negative under certain circumstances, such as when business income losses exceed positive sources of income. Tax liability may also be negative, which occurs when refundable credits exceed the tax liability reported on line 56 of the Iowa 1040. Withholding and estimated payments are not tax credits, however, and cannot on their own lead to negative tax liability; they are simply methods of paying taxes. Therefore many taxpayers receive a refund even though tax liability is positive. Historically, for taxpayers with negative AGI or negative tax liability, these values were set to zero for the Department's annual statistical report. For tax years since 2011, the report reflects any negative values for AGI and tax liability.

Between tax years 2011 and 2012, total AGI increased by 24 percent, net taxable income increased by 27 percent, and tax liability increased by 15 percent. These dramatic increases were the largest annual increases for any of these measures since collection of data for this annual report began in 1990. They were the result of several factors. In part, they were the result of economic circumstances, including a rise in incomes after the sluggish growth of the previous four years, a period marked by recession. However, the increases in 2012 also reflected a shift of reported income from 2013 into the end of 2012 owing to changes in federal tax law that were impending at the time. In corresponding manner, AGI, net taxable income, and tax liability decreased in 2013; as with the increases seen for the prior year, these decreases were at least in part a result of taxpayers shifting their reported income into 2012. In addition, Iowa allows individuals to deduct federal taxes paid during the tax year; thus the federal tax law changes that were enacted in 2013 and increased federal tax liability also partly reduced Iowa taxable income and tax liability.

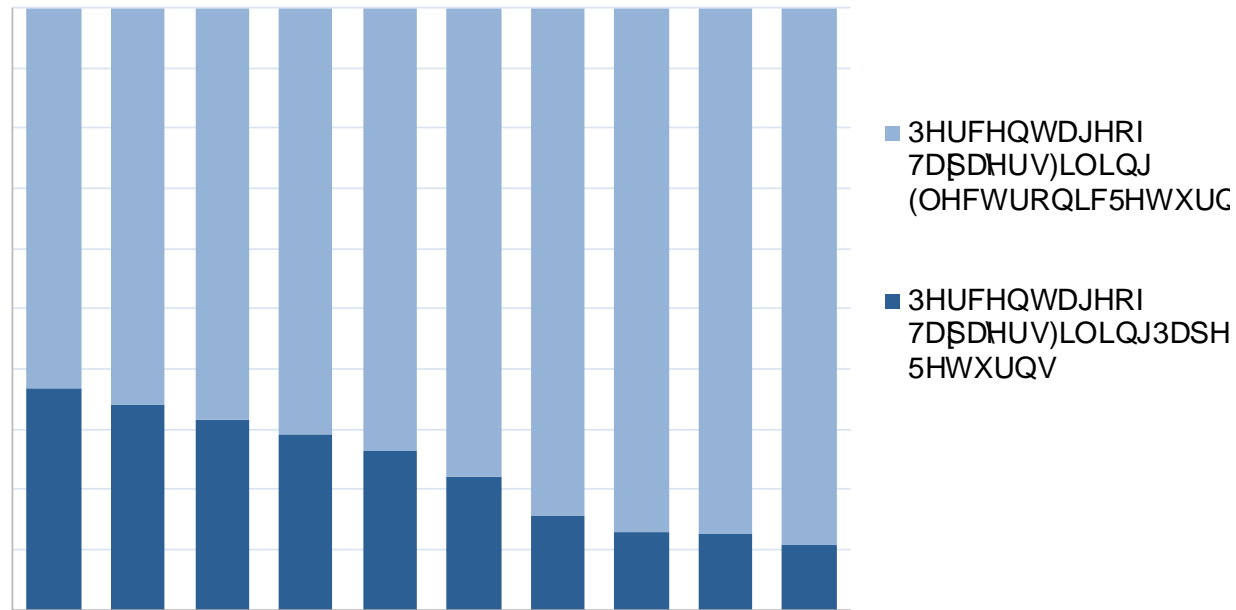
Table 4. Historical Iowa Individual Income Tax Statistics

7DHDU	1XPEHURI7DSDHUV		\$GMXVWHGURVV,QFRPH		1HW7DPEOH,QFRPH		7D/LDELOLW\	
	6XP	\$QQXDO 3HUFHQWD %QJH	6XP	\$QQXDO 3HUFHQWD %QJH	6XP	\$QQXDO 3HUFHQWD %QJH	6XP	\$QQXDO 3HUFHQWD %QJH
(FOXGHV1HJDWLYH9DOXH VIRU\$;DQGDQG7D/LDELOLW\								

,QFOXGHV1HJDWLYH9DOXH VIRU\$;DQGDQG7D/LDELOLW\

1. Taxpayers filing married separate on a combined return are counted as two individual taxpayers.
2. For tax years 2005 through 2010, sums for AGI and tax liability were calculated with any negative values reported on returns set to zero. Annual statistical reports for tax years 2011 and 2012 presented sums for AGI and tax liability calculated in two ways: one with any negative values on returns set to zero, and one calculated with negative values as reported on returns. For comparability with years before and after tax year 2011, Table 4 reports AGI and tax liability sums for tax year 2011 based on both calculations.

Chart 5. Percentage of Taxpayers Filing Paper Returns and Electronic Returns, by Tax Year



7DKDU

Chart 5 provides historical data concerning the share of all taxpayers filing paper or electronic returns. The chart concerns both resident and nonresident filers. Between 2004, the percentage of taxpayers who file paper returns has decreased from 37 percent to 11 percent. Based on a recent analysis by the Iowa Department of Revenue, the average cost of processing each paper return is nearly six times greater than processing each electronic return.

STATISTICAL APPENDIX - EXPLANATION OF TERMS

Pay Returns	Returns with tax liability greater than zero				
No-Pay Returns	Returns with tax liability less than or equal to zero				
Filing Status	A category used to determine the taxpayer's filing requirements, standard deduction amount, eligibility for certain credits and deductions, and tax liability. Iowa allows taxpayers to file as single or married using one of the following statuses: <table><thead><tr><th>Single</th><th>Married</th></tr></thead><tbody><tr><td><ul style="list-style-type: none">• Single• Head of household• Qualifying widow(er)</td><td><ul style="list-style-type: none">• Married, filing jointly (counted as one taxpayer)• Married, filing separately on a single return (counted as two taxpayers)• Married, filing separately on separate returns (counted as two taxpayers)</td></tr></tbody></table>	Single	Married	<ul style="list-style-type: none">• Single• Head of household• Qualifying widow(er)	<ul style="list-style-type: none">• Married, filing jointly (counted as one taxpayer)• Married, filing separately on a single return (counted as two taxpayers)• Married, filing separately on separate returns (counted as two taxpayers)
Single	Married				
<ul style="list-style-type: none">• Single• Head of household• Qualifying widow(er)	<ul style="list-style-type: none">• Married, filing jointly (counted as one taxpayer)• Married, filing separately on a single return (counted as two taxpayers)• Married, filing separately on separate returns (counted as two taxpayers)				
Adjusted Gross Income (AGI)	From line 26 IA 1040				
Net Taxable Income	From line 38 IA 1040				
Personal Credits	From Step 3 on IA 1040				
Dependent Credits	From Step 3 on 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				
Tuition and Textbook Tax Credit	From line 44 IA 1040				
Volunteer Firefighter/EMS Personnel Tax Credit	From line 45 IA 1040				
Other Nonrefundable Tax Credits	From line 50 IA 1040. Includes: Iowa New Jobs Tax Credit, Minimum Tax Credit, S Corporation Apportionment Tax Credit, Franchise Tax Credit, Investment Tax Credit, Housing Investment Tax Credit, Endow Iowa Tax Credit, Venture Capital Tax Credits, School Tuition Organization Tax Credit, Wind Energy Production Tax Credit, Renewable Energy Tax Credit, Film Expenditure Tax Credit, Film Investment Tax Credit, Agricultural Assets Transfer Tax Credit, Custom Farming Contract Tax Credit, Charitable Conservation Contribution Tax Credit, Redevelopment Tax Credit, Geothermal Heat Pump Tax Credit, and Solar Energy System Tax Credit.				

Child and Dependent Care Tax Credit	From line 59 IA 1040
Early Childhood Development Tax Credit	From line 59 IA 1040
Earned Income Tax Credit	From line 60 IA 1040
Out-of-State Tax Credit	From line 57 IA 1040
Motor Fuel Tax Credit	From line 58 IA 1040
Other Refundable Tax Credits	From line 61 IA 1040. These credits include: the Research Activities Credit, the Claim of Right Tax Credit, the Historic Preservation and Cultural and Entertainment District Tax Credit, the E85 Gasoline Promotion Tax Credit, the E15 Plus Gasoline Promotion Tax Credit, the Biodiesel Blended Fuel Tax Credit, and the Ethanol Promotion Tax Credit.
Taxpayers Trust Fund Tax Credit	From line 64 IA 1040
Tax Liability	From line 51 IA 1040 less any refundable credits and the Taxpayers Trust Fund Tax Credit other than withholding or estimates

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

INDIVIDUAL INCOME TAX ABATEMENT

The Director of the Department of Revenue is provided the statutory authority to “abate any unpaid portion of assessed tax, interest or penalties which the Director determines is erroneous, illegal or excessive” (Section 421.60 (2) (i) Code of Iowa, 2014). Abatements apply to those cases in which the initial protest occurs after the 60 day appeal period has expired and in which the taxpayer produced records substantiating the taxpayer's claim to reduced tax liability. The following table summarizes the individual income tax abatements allowed in calendar year 2014.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2014 THROUGH DECEMBER 31, 2014

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amount
7,356	\$29,636,084.73	\$2,432,829.92	\$6,991,257.37	\$39,060,172.02

LIST OF STATISTICAL TABLES

A. ALL RETURNS

Table 1-A: Total Pay and No Pay Returns.....	24
Table 2-A: Total Pay Returns.....	25
Table 3-A: Total No-Pay Returns.....	26
Table 4-A: Total Single Pay Returns.....	27
Table 5-A: Total Single No-Pay Returns.....	28
Table 6-A: Total Married Joint Pay Returns.....	29
Table 7-A: Total Married Joint No-Pay Returns.....	30
Table 8-A: Total Married Separate Pay Returns.....	31
Table 9-A: Total Married Separate No-Pay Returns.....	32
Table 10-A: Total Pay and No-Pay Returns by County.....	33
Table 11-A: Total Returns for Itemized Deduction Claimants.....	38
Table 12-A: Total Returns for Standard Deduction Claimants.....	39
Table 13-A: Credits Claimed on Total Pay and No-Pay Returns.....	40
Table 14-A: Total Pay and No-Pay Returns by Taxable Income.....	42
Table 15-A: Total Pay Returns by Taxable Income.....	43
Table 16-A: Total No-Pay Returns by Taxable Income.....	44

B. RESIDENT RETURNS

Table 1-B: Resident Pay and No-Pay Returns.....	45
Table 2-B: Resident Pay Returns.....	46
Table 3-B: Resident No-Pay Returns.....	47
Table 4-B: Resident Single Pay Returns.....	48
Table 5-B: Resident Single No-Pay Returns.....	49
Table 6-B: Resident Married Joint Pay Returns.....	50
Table 7-B: Resident Married Joint No-Pay Returns.....	51
Table 8-B: Resident Married Separate Pay Returns.....	52
Table 9-B: Resident Married Separate No-Pay Returns.....	53
Table 10-B: Resident Pay and No-Pay Returns by County.....	54
Table 11-B: Resident Returns for Itemized Deduction Claimants.....	59
Table 12-B: Resident Returns for Standard Deduction Claimants.....	60
Table 13-B: Credits Claimed on Resident Pay and No-Pay Returns.....	61
Table 14-B: Resident Pay and No-Pay Returns by Taxable Income.....	63
Table 15-B: Resident Pay Returns by Taxable Income.....	64
Table 16-B: Resident No-Pay Returns by Taxable Income.....	65

**TABLE 1-A
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	53,992	\$-3,960,640,631	\$2,021,744	116,560	10,222	\$-1,317,816
\$ 1 - \$ 2,999	76,073	\$121,701,058	\$35,359,355	110,034	8,390	\$-845,324
\$ 3,000 - \$ 4,999	66,461	\$266,816,935	\$135,329,797	92,081	8,976	\$-1,460,814
\$ 5,000 - \$ 9,999	172,656	\$1,290,963,224	\$863,141,875	245,081	34,014	\$-6,554,420
\$ 10,000 - \$ 19,999	320,585	\$4,788,402,939	\$3,586,752,681	468,631	115,068	\$30,290,348
\$ 20,000 - \$ 29,999	303,974	\$7,588,351,160	\$5,926,923,877	421,130	133,793	\$165,436,623
\$ 30,000 - \$ 39,999	273,340	\$9,521,378,130	\$7,542,990,108	357,790	137,799	\$289,466,001
\$ 40,000 - \$ 49,999	210,320	\$9,404,575,868	\$7,400,858,095	267,220	117,951	\$324,622,564
\$ 50,000 - \$ 59,999	145,938	\$7,977,512,624	\$6,207,462,299	185,100	91,336	\$290,765,022
\$ 60,000 - \$ 74,999	132,326	\$8,830,366,596	\$6,764,210,632	171,059	92,390	\$333,203,296
\$ 75,000 - \$ 99,999	103,702	\$8,883,886,910	\$6,666,551,462	139,811	81,014	\$343,588,970
\$ 100,000 - \$ 124,999	46,342	\$5,143,661,689	\$3,790,685,031	66,024	39,144	\$203,192,912
\$ 125,000 - \$ 149,999	24,336	\$3,317,363,358	\$2,400,069,853	35,890	20,444	\$130,127,776
\$ 150,000 - \$ 199,999	24,950	\$4,285,898,220	\$3,054,826,798	37,923	21,475	\$166,478,959
\$ 200,000 - \$ 249,999	12,721	\$2,830,463,934	\$1,976,157,966	20,083	10,899	\$105,504,456
\$ 250,000 - \$ 499,999	21,205	\$7,268,125,686	\$4,906,137,513	34,499	19,552	\$244,205,366
\$ 500,000 - \$ 999,999	8,402	\$5,727,249,151	\$3,723,473,532	14,415	8,325	\$143,051,609
\$1,000,000 and Over	6,747	\$42,837,343,115	\$28,716,095,482	12,766	6,206	\$178,668,439
Total	2,004,070	\$126,123,419,966	\$93,699,048,100	2,796,097	956,998	\$2,938,423,967

**TABLE 2-A
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	349	\$-70,180,065	\$1,035,060	564	69	\$177,087
\$ 1 - \$ 2,999	644	\$956,083	\$2,922,109	846	51	\$30,156
\$ 3,000 - \$ 4,999	2,086	\$9,144,309	\$9,971,202	2,222	59	\$24,793
\$ 5,000 - \$ 9,999	62,179	\$502,110,981	\$387,552,872	66,815	1,591	\$1,349,645
\$ 10,000 - \$ 19,999	219,144	\$3,324,296,938	\$2,616,168,409	258,270	25,147	\$52,260,902
\$ 20,000 - \$ 29,999	271,073	\$6,807,746,949	\$5,419,613,791	354,707	97,530	\$168,936,810
\$ 30,000 - \$ 39,999	262,574	\$9,148,753,061	\$7,316,386,304	340,648	132,934	\$289,895,504
\$ 40,000 - \$ 49,999	202,575	\$9,058,114,925	\$7,177,388,819	255,776	114,973	\$324,883,065
\$ 50,000 - \$ 59,999	140,438	\$7,676,777,594	\$6,007,884,848	177,125	89,035	\$290,918,140
\$ 60,000 - \$ 74,999	126,638	\$8,450,391,652	\$6,505,792,587	162,673	89,679	\$333,559,004
\$ 75,000 - \$ 99,999	98,276	\$8,416,864,631	\$6,350,673,714	131,488	77,805	\$344,118,782
\$ 100,000 - \$ 124,999	43,451	\$4,821,599,569	\$3,575,201,700	61,255	37,196	\$203,451,353
\$ 125,000 - \$ 149,999	22,459	\$3,060,464,021	\$2,230,423,643	32,652	19,228	\$130,311,990
\$ 150,000 - \$ 199,999	22,731	\$3,902,837,279	\$2,806,624,920	34,002	19,917	\$166,784,413
\$ 200,000 - \$ 249,999	11,347	\$2,523,982,261	\$1,779,371,720	17,581	9,792	\$105,959,922
\$ 250,000 - \$ 499,999	18,403	\$6,291,844,591	\$4,294,933,994	29,216	17,193	\$245,899,591
\$ 500,000 - \$ 999,999	6,864	\$4,659,818,370	\$3,067,977,014	11,351	6,997	\$143,811,921
\$1,000,000 and Over	4,800	\$22,687,031,322	\$15,047,370,721	8,659	4,438	\$183,989,362
Total	1,516,031	\$101,272,554,471	\$74,597,293,427	1,945,850	743,634	\$2,986,362,440

**TABLE 3-A
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	53,643	\$-3,890,460,566	\$986,684	115,996	10,153	\$-1,494,903
\$ 1 - \$ 2,999	75,429	\$120,744,975	\$32,437,246	109,188	8,339	\$-875,480
\$ 3,000 - \$ 4,999	64,375	\$257,672,626	\$125,358,595	89,859	8,917	\$-1,485,607
\$ 5,000 - \$ 9,999	110,477	\$788,852,243	\$475,589,003	178,266	32,423	\$-7,904,065
\$ 10,000 - \$ 19,999	101,441	\$1,464,106,001	\$970,584,272	210,361	89,921	\$-21,970,554
\$ 20,000 - \$ 29,999	32,901	\$780,604,211	\$507,310,086	66,423	36,263	\$-3,500,187
\$ 30,000 - \$ 39,999	10,766	\$372,625,069	\$226,603,804	17,142	4,865	\$-429,503
\$ 40,000 - \$ 49,999	7,745	\$346,460,943	\$223,469,276	11,444	2,978	\$-260,501
\$ 50,000 - \$ 59,999	5,500	\$300,735,030	\$199,577,451	7,975	2,301	\$-153,118
\$ 60,000 - \$ 74,999	5,688	\$379,974,944	\$258,418,045	8,386	2,711	\$-355,708
\$ 75,000 - \$ 99,999	5,426	\$467,022,279	\$315,877,748	8,323	3,209	\$-529,812
\$ 100,000 - \$ 124,999	2,891	\$322,062,120	\$215,483,331	4,769	1,948	\$-258,441
\$ 125,000 - \$ 149,999	1,877	\$256,899,337	\$169,646,210	3,238	1,216	\$-184,214
\$ 150,000 - \$ 199,999	2,219	\$383,060,941	\$248,201,878	3,921	1,558	\$-305,454
\$ 200,000 - \$ 249,999	1,374	\$306,481,673	\$196,786,246	2,502	1,107	\$-455,466
\$ 250,000 - \$ 499,999	2,802	\$976,281,095	\$611,203,519	5,283	2,359	\$-1,694,225
\$ 500,000 - \$ 999,999	1,538	\$1,067,430,781	\$655,496,518	3,064	1,328	\$-760,312
\$1,000,000 and Over	1,947	\$20,150,311,793	\$13,668,724,761	4,107	1,768	\$-5,320,923
Total	488,039	\$24,850,865,495	\$19,101,754,673	850,247	213,364	\$-47,938,473

TABLE 4-A 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	33,577	\$272,087,743	\$201,558,472	33,669	130	\$509,120
\$ 10,000 - \$ 19,999	111,662	\$1,672,250,898	\$1,323,601,981	119,185	5,861	\$26,733,359
\$ 20,000 - \$ 29,999	126,626	\$3,170,950,820	\$2,535,623,524	163,873	42,586	\$76,343,105
\$ 30,000 - \$ 39,999	105,067	\$3,645,319,009	\$2,912,453,270	138,447	43,915	\$113,643,071
\$ 40,000 - \$ 49,999	68,439	\$3,050,870,476	\$2,397,310,271	89,084	25,109	\$107,450,177
\$ 50,000 - \$ 59,999	41,170	\$2,245,869,363	\$1,727,654,417	54,077	14,375	\$82,404,374
\$ 60,000 - \$ 74,999	33,290	\$2,217,688,354	\$1,665,952,363	44,111	11,029	\$83,673,863
\$ 75,000 - \$ 99,999	22,208	\$1,892,120,261	\$1,383,932,541	30,204	7,043	\$73,111,878
\$ 100,000 - \$ 124,999	8,351	\$925,614,619	\$669,062,357	11,800	2,498	\$37,344,325
\$ 125,000 - \$ 149,999	3,930	\$535,250,828	\$380,515,029	5,699	1,134	\$21,731,271
\$ 150,000 - \$ 199,999	3,909	\$670,035,840	\$476,492,512	5,765	1,012	\$27,931,560
\$ 200,000 - \$ 249,999	1,747	\$388,605,536	\$272,647,755	2,567	426	\$15,710,019
\$ 250,000 - \$ 499,999	2,625	\$890,337,290	\$610,726,751	3,852	685	\$34,228,652
\$ 500,000 - \$ 999,999	872	\$592,208,943	\$394,955,986	1,252	218	\$18,621,777
\$1,000,000 and Over	651	\$2,571,088,925	\$1,729,914,396	930	144	\$24,473,722
Total	564,124	\$24,740,298,905	\$18,682,401,625	704,515	156,165	\$743,910,273

TABLE 5-A
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	21,495	\$-550,481,362	\$173,413	32,862	1,539	\$-311,875
\$ 1 - \$ 2,999	46,486	\$79,530,498	\$11,543,304	57,025	4,685	\$-491,397
\$ 3,000 - \$ 4,999	44,449	\$178,175,258	\$86,052,128	53,704	6,108	\$-1,055,689
\$ 5,000 - \$ 9,999	75,447	\$533,940,601	\$344,505,643	102,821	22,474	\$-6,047,778
\$ 10,000 - \$ 19,999	61,313	\$889,653,800	\$623,097,228	115,173	64,273	\$-17,131,658
\$ 20,000 - \$ 29,999	15,369	\$355,600,493	\$230,576,732	28,550	21,198	\$-2,005,894
\$ 30,000 - \$ 39,999	2,956	\$101,942,789	\$48,896,512	4,672	1,006	\$-112,667
\$ 40,000 - \$ 49,999	1,966	\$87,891,741	\$45,973,052	2,884	387	\$-182,287
\$ 50,000 - \$ 59,999	1,241	\$67,702,376	\$36,471,386	1,783	266	\$-37,737
\$ 60,000 - \$ 74,999	1,181	\$78,767,862	\$47,122,129	1,650	229	\$-32,039
\$ 75,000 - \$ 99,999	857	\$73,148,654	\$43,366,079	1,222	167	\$-32,060
\$ 100,000 - \$ 124,999	386	\$42,541,561	\$25,228,479	554	85	\$-72,225
\$ 125,000 - \$ 149,999	219	\$29,817,765	\$17,983,382	311	30	\$-8,875
\$ 150,000 - \$ 199,999	293	\$50,291,529	\$30,014,724	427	57	\$-14,353
\$ 200,000 - \$ 249,999	170	\$37,772,977	\$23,631,729	243	31	\$-16,781
\$ 250,000 - \$ 499,999	320	\$111,471,615	\$67,695,882	464	81	\$-11,318
\$ 500,000 - \$ 999,999	186	\$128,526,760	\$70,884,923	260	34	\$-49,461
\$1,000,000 and Over	246	\$1,684,947,985	\$885,395,768	368	78	\$-915,822
Total	274,580	\$3,981,242,902	\$2,638,612,493	404,973	122,728	\$-28,529,916

TABLE 6-A
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	57	\$-54,807,636	\$189,211	136	45	\$111,510
\$ 10,000 - \$ 19,999	6,157	\$106,742,286	\$67,501,613	16,983	1,594	\$472,553
\$ 20,000 - \$ 29,999	17,977	\$458,827,339	\$326,439,456	46,554	13,067	\$5,845,462
\$ 30,000 - \$ 39,999	21,952	\$764,846,801	\$575,373,214	53,829	24,244	\$16,354,038
\$ 40,000 - \$ 49,999	17,298	\$774,610,317	\$587,237,196	41,108	19,501	\$22,169,746
\$ 50,000 - \$ 59,999	13,155	\$719,823,387	\$547,586,783	30,870	14,973	\$22,857,336
\$ 60,000 - \$ 74,999	14,616	\$979,460,247	\$737,193,195	33,820	16,639	\$32,251,955
\$ 75,000 - \$ 99,999	15,237	\$1,314,626,044	\$976,617,762	34,826	17,921	\$44,025,137
\$ 100,000 - \$ 124,999	8,631	\$959,968,969	\$701,436,804	19,902	10,351	\$31,573,272
\$ 125,000 - \$ 149,999	4,930	\$673,458,887	\$482,749,309	11,502	5,636	\$22,159,854
\$ 150,000 - \$ 199,999	5,466	\$940,723,271	\$665,857,334	12,819	6,399	\$30,273,775
\$ 200,000 - \$ 249,999	3,164	\$704,537,368	\$486,257,059	7,485	3,621	\$22,179,246
\$ 250,000 - \$ 499,999	5,829	\$2,014,264,248	\$1,336,998,844	13,644	7,399	\$57,739,791
\$ 500,000 - \$ 999,999	2,615	\$1,783,597,104	\$1,154,473,030	6,072	3,487	\$38,456,433
\$1,000,000 and Over	2,221	\$12,015,189,142	\$8,050,608,721	5,350	2,558	\$60,581,818
Total	139,305	\$24,155,867,774	\$16,696,519,531	334,900	147,435	\$407,051,926

**TABLE 7-A
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	19,387	\$-2,956,647,921	\$191,536	63,784	6,971	\$-1,095,005
\$ 1 - \$ 2,999	6,976	\$10,373,265	\$115,381	23,453	1,991	\$-254,110
\$ 3,000 - \$ 4,999	4,926	\$19,772,621	\$263,757	16,516	1,382	\$-200,265
\$ 5,000 - \$ 9,999	13,721	\$103,602,568	\$36,782,036	44,732	4,948	\$-976,627
\$ 10,000 - \$ 19,999	24,174	\$349,479,763	\$196,846,934	73,640	17,078	\$-3,753,873
\$ 20,000 - \$ 29,999	10,045	\$239,996,307	\$143,249,446	28,865	11,876	\$-1,290,399
\$ 30,000 - \$ 39,999	2,103	\$71,969,618	\$27,784,340	6,057	1,926	\$-131,769
\$ 40,000 - \$ 49,999	1,261	\$56,470,367	\$23,316,123	3,578	933	\$-17,276
\$ 50,000 - \$ 59,999	880	\$48,149,310	\$23,334,208	2,443	680	\$-25,993
\$ 60,000 - \$ 74,999	1,114	\$74,764,517	\$41,546,841	2,931	884	\$-54,587
\$ 75,000 - \$ 99,999	1,470	\$127,297,520	\$76,251,451	3,618	1,321	\$-307,821
\$ 100,000 - \$ 124,999	1,059	\$118,174,669	\$72,240,405	2,548	1,035	\$-11,413
\$ 125,000 - \$ 149,999	745	\$102,404,264	\$60,893,647	1,840	657	\$-101,358
\$ 150,000 - \$ 199,999	966	\$167,250,044	\$100,748,972	2,347	930	\$-116,706
\$ 200,000 - \$ 249,999	678	\$151,317,550	\$89,449,766	1,633	726	\$-19,199
\$ 250,000 - \$ 499,999	1,523	\$533,052,904	\$312,145,335	3,656	1,613	\$-973,373
\$ 500,000 - \$ 999,999	936	\$654,682,678	\$384,429,721	2,298	985	\$-63,880
\$1,000,000 and Over	1,282	\$12,988,920,340	\$8,920,854,183	3,206	1,394	\$-3,883,854
Total	93,246	\$12,861,030,384	\$10,510,444,082	287,145	57,330	\$-13,277,508

TABLE 8-A
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	297	\$-10,893,809	\$836,731	450	24	\$51,316
\$ 1 - \$ 2,999	642	\$953,580	\$2,922,109	842	50	\$30,035
\$ 3,000 - \$ 4,999	2,080	\$9,120,548	\$9,950,972	2,215	59	\$24,730
\$ 5,000 - \$ 9,999	28,605	\$225,570,882	\$186,023,748	33,135	1,462	\$854,970
\$ 10,000 - \$ 19,999	101,325	\$1,545,303,754	\$1,225,064,815	122,102	17,692	\$25,054,990
\$ 20,000 - \$ 29,999	126,470	\$3,177,968,790	\$2,557,550,811	144,280	41,877	\$86,748,243
\$ 30,000 - \$ 39,999	135,555	\$4,738,587,251	\$3,828,559,820	148,372	64,775	\$159,898,395
\$ 40,000 - \$ 49,999	116,838	\$5,232,634,132	\$4,192,841,352	125,584	70,363	\$195,263,142
\$ 50,000 - \$ 59,999	86,113	\$4,711,084,844	\$3,732,643,648	92,178	59,687	\$185,656,430
\$ 60,000 - \$ 74,999	78,732	\$5,253,243,051	\$4,102,647,029	84,742	62,011	\$217,633,186
\$ 75,000 - \$ 99,999	60,831	\$5,210,118,326	\$3,990,123,411	66,458	52,841	\$226,981,767
\$ 100,000 - \$ 124,999	26,469	\$2,936,015,981	\$2,204,702,539	29,553	24,347	\$134,533,756
\$ 125,000 - \$ 149,999	13,599	\$1,851,754,306	\$1,367,159,305	15,451	12,458	\$86,420,865
\$ 150,000 - \$ 199,999	13,356	\$2,292,078,168	\$1,664,275,074	15,418	12,506	\$108,579,078
\$ 200,000 - \$ 249,999	6,436	\$1,430,839,357	\$1,020,466,906	7,529	5,745	\$68,070,657
\$ 250,000 - \$ 499,999	9,949	\$3,387,243,053	\$2,347,208,399	11,720	9,109	\$153,931,148
\$ 500,000 - \$ 999,999	3,377	\$2,284,012,323	\$1,518,547,998	4,027	3,292	\$86,733,711
\$1,000,000 and Over	1,928	\$8,100,753,255	\$5,266,847,604	2,379	1,736	\$98,933,822
Total	812,602	\$52,376,387,792	\$39,218,372,271	906,435	440,034	\$1,835,400,241

TABLE 9-A
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	12,761	\$-383,331,283	\$621,735	19,350	1,643	\$-88,023
\$ 1 - \$ 2,999	21,967	\$30,841,212	\$20,778,561	28,710	1,663	\$-129,973
\$ 3,000 - \$ 4,999	15,000	\$59,724,747	\$39,042,710	19,639	1,427	\$-229,653
\$ 5,000 - \$ 9,999	21,309	\$151,309,074	\$94,301,324	30,713	5,001	\$-879,660
\$ 10,000 - \$ 19,999	15,954	\$224,972,438	\$150,640,110	21,548	8,570	\$-1,085,023
\$ 20,000 - \$ 29,999	7,487	\$185,007,411	\$133,483,908	9,008	3,189	\$-203,894
\$ 30,000 - \$ 39,999	5,707	\$198,712,662	\$149,922,952	6,413	1,933	\$-185,067
\$ 40,000 - \$ 49,999	4,518	\$202,098,835	\$154,180,101	4,982	1,658	\$-60,938
\$ 50,000 - \$ 59,999	3,379	\$184,883,344	\$139,771,857	3,749	1,355	\$-89,388
\$ 60,000 - \$ 74,999	3,393	\$226,442,565	\$169,749,075	3,805	1,598	\$-269,082
\$ 75,000 - \$ 99,999	3,099	\$266,576,105	\$196,260,218	3,483	1,721	\$-189,931
\$ 100,000 - \$ 124,999	1,446	\$161,345,890	\$118,014,447	1,667	828	\$-174,803
\$ 125,000 - \$ 149,999	913	\$124,677,308	\$90,769,181	1,087	529	\$-73,981
\$ 150,000 - \$ 199,999	960	\$165,519,368	\$117,438,182	1,147	571	\$-174,395
\$ 200,000 - \$ 249,999	526	\$117,391,146	\$83,704,751	626	350	\$-419,486
\$ 250,000 - \$ 499,999	959	\$331,756,576	\$231,362,302	1,163	665	\$-709,534
\$ 500,000 - \$ 999,999	416	\$284,221,343	\$200,181,874	506	309	\$-646,971
\$1,000,000 and Over	419	\$5,476,443,468	\$3,862,474,810	533	296	\$-521,247
Total	120,213	\$8,008,592,209	\$5,952,698,098	158,129	33,306	\$-6,131,049

TABLE 10-A
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	196,182	\$51,544,884,333	\$36,646,189,056	293,572	104,848	\$172,653,028
ADAIR	4,971	\$161,425,702	\$131,588,251	7,354	2,234	\$5,333,395
ADAMS	2,480	\$80,570,303	\$65,153,270	3,690	1,106	\$2,885,391
ALLAMAKEE	8,348	\$242,101,191	\$198,094,961	12,260	4,237	\$7,032,635
APPANOOSE	6,772	\$186,447,899	\$149,765,448	10,213	3,290	\$6,036,782
AUDUBON	3,487	\$125,510,966	\$102,836,751	5,262	1,427	\$4,561,439
BENTON	15,666	\$628,682,299	\$487,577,289	21,348	7,069	\$24,246,700
BLACK HAWK	75,015	\$2,961,453,963	\$2,289,367,915	103,412	33,237	\$112,643,159
BOONE	15,881	\$608,593,827	\$467,474,482	21,907	6,930	\$22,837,042
BREMER	14,631	\$606,685,815	\$464,859,729	20,570	6,255	\$23,585,684
BUCHANAN	12,334	\$452,748,926	\$357,002,296	17,029	6,022	\$16,474,518
BUENA VISTA	12,310	\$443,099,414	\$344,134,310	17,391	7,545	\$15,676,877
BUTLER	8,941	\$312,323,492	\$250,476,744	12,914	4,019	\$11,739,161
CALHOUN	5,736	\$209,650,861	\$166,533,340	8,556	2,337	\$8,068,456
CARROLL	13,430	\$521,658,415	\$413,921,914	18,693	6,033	\$19,951,581
CASS	8,129	\$279,555,868	\$219,738,526	12,007	3,540	\$9,963,769
CEDAR	11,274	\$448,136,006	\$347,368,805	15,643	4,939	\$17,132,506
CERRO GORDO	26,262	\$1,025,157,579	\$775,790,307	36,739	10,512	\$37,532,055
CHEROKEE	7,480	\$261,906,862	\$210,284,705	10,792	2,956	\$10,020,502
CHICKASAW	7,612	\$280,460,341	\$224,584,884	10,645	3,416	\$10,767,998
CLARKE	5,307	\$162,099,069	\$130,088,714	7,773	2,918	\$5,451,391
CLAY	10,574	\$422,832,591	\$323,052,988	14,798	4,432	\$15,747,035
CLAYTON	10,407	\$337,265,612	\$270,242,096	15,221	4,428	\$10,680,821

(Continued)

**TABLE 10-A
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
CLINTON	28,154	\$996,693,002	\$769,313,230	39,996	12,912	\$35,533,764
CRAWFORD	9,748	\$342,334,003	\$271,792,655	14,174	6,273	\$12,666,666
DALLAS	42,292	\$2,641,428,279	\$1,957,182,875	55,018	22,924	\$106,879,050
DAVIS	4,347	\$130,438,213	\$110,563,628	6,620	2,798	\$4,674,804
DECATUR	3,860	\$104,847,841	\$82,107,047	5,779	1,931	\$3,099,595
DELAWARE	10,826	\$365,922,139	\$297,313,107	15,029	5,001	\$13,803,953
DES MOINES	24,193	\$863,518,458	\$677,337,593	35,119	11,149	\$31,043,710
DICKINSON	11,414	\$516,226,525	\$388,496,642	16,735	3,900	\$18,759,830
DUBUQUE	60,123	\$2,429,440,031	\$1,844,902,034	81,678	26,983	\$87,012,121
EMMET	5,701	\$193,440,252	\$152,127,105	8,162	2,535	\$6,432,465
FAYETTE	11,401	\$387,943,310	\$306,992,438	16,672	5,014	\$14,235,168
FLOYD	9,409	\$329,549,689	\$262,089,644	13,417	4,318	\$12,152,597
FRANKLIN	5,948	\$239,752,371	\$189,444,705	8,733	3,161	\$8,803,867
FREMONT	4,036	\$158,726,021	\$122,815,014	5,920	1,828	\$5,213,181
GREENE	5,422	\$209,526,210	\$153,233,733	8,010	2,469	\$7,005,286
GRUNDY	7,442	\$337,863,190	\$254,808,869	10,461	3,119	\$13,505,161
GUTHRIE	6,349	\$244,620,717	\$189,068,965	9,389	2,745	\$9,011,822
HAMILTON	8,945	\$364,455,867	\$275,716,168	12,934	4,186	\$13,488,070
HANCOCK	6,644	\$238,792,472	\$189,557,824	9,461	2,942	\$9,066,131
HARDIN	10,346	\$385,010,407	\$299,160,696	14,987	4,524	\$14,463,236
HARRISON	8,457	\$325,188,214	\$249,309,414	12,038	3,889	\$8,689,915
HENRY	11,322	\$377,873,864	\$294,330,823	16,123	5,309	\$13,191,234
HOWARD	5,955	\$202,555,696	\$159,950,777	8,510	2,764	\$6,461,444

(Continued)

**TABLE 10-A
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
HUMBOLDT	5,858	\$252,096,729	\$193,726,149	8,443	2,763	\$10,179,796
IDA	4,369	\$181,537,904	\$140,602,330	6,323	1,889	\$6,694,513
IOWA	10,672	\$425,589,459	\$330,510,774	14,734	4,641	\$16,064,541
JACKSON	11,717	\$383,279,514	\$306,244,737	16,806	5,050	\$13,862,950
JASPER	21,319	\$773,429,214	\$595,245,230	29,987	9,527	\$28,278,191
JEFFERSON	8,845	\$352,274,436	\$269,823,249	12,760	3,357	\$11,717,953
JOHNSON	78,571	\$3,748,957,486	\$2,832,874,497	100,638	32,023	\$149,778,545
JONES	11,501	\$411,456,604	\$324,963,173	16,320	4,920	\$15,216,056
KEOKUK	5,785	\$189,734,828	\$152,504,089	8,577	2,682	\$6,891,714
KOSSUTH	9,675	\$404,708,432	\$313,840,204	13,977	3,904	\$15,350,085
LEE	19,311	\$696,739,607	\$540,334,674	28,211	8,755	\$24,991,146
LINN	130,853	\$5,954,325,162	\$4,459,681,847	175,895	59,722	\$230,038,786
LOUISA	6,401	\$215,096,770	\$171,864,819	9,007	3,332	\$7,846,053
LUCAS	4,876	\$148,439,668	\$117,533,395	7,138	2,407	\$5,252,892
LYON	7,025	\$264,041,319	\$215,244,544	9,756	3,750	\$10,062,336
MADISON	9,073	\$350,046,007	\$286,458,318	12,618	4,550	\$14,568,996
MAHASKA	12,208	\$446,753,818	\$344,830,691	17,298	5,918	\$16,308,146
MARION	19,159	\$745,574,204	\$567,676,456	26,809	9,290	\$27,488,789
MARSHALL	22,591	\$806,359,288	\$621,682,302	32,703	12,782	\$28,782,312
MILLS	8,179	\$346,846,357	\$263,933,138	11,383	3,936	\$9,145,493
MITCHELL	6,379	\$235,182,187	\$189,403,193	9,241	2,881	\$8,586,251
MONONA	5,102	\$182,597,553	\$141,944,988	7,629	2,174	\$6,570,993
MONROE	4,229	\$136,895,057	\$111,092,524	6,251	1,997	\$5,000,995

(Continued)

TABLE 10-A
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
MONTGOMERY	6,100	\$202,803,352	\$159,790,643	8,845	2,742	\$7,111,982
MUSCATINE	25,743	\$953,324,122	\$743,526,911	35,633	13,124	\$35,750,109
O'BRIEN	8,882	\$323,492,867	\$257,323,718	12,566	3,975	\$11,945,987
OSCEOLA	3,833	\$130,433,821	\$107,146,507	5,466	1,913	\$4,745,739
PAGE	8,441	\$290,116,966	\$224,971,333	12,254	3,603	\$9,979,771
PALO ALTO	5,443	\$198,184,068	\$158,358,832	7,845	2,376	\$7,515,202
PLYMOUTH	15,352	\$627,162,708	\$492,489,549	21,400	7,559	\$24,196,697
POCAHONTAS	4,275	\$164,299,128	\$129,529,307	6,309	1,893	\$6,155,247
POLK	272,934	\$13,147,277,993	\$9,848,217,264	361,400	136,684	\$512,294,959
POTTAWATTAMIE	52,404	\$2,035,723,536	\$1,526,666,812	73,570	26,386	\$47,646,160
POWESHIEK	10,833	\$423,722,250	\$323,655,343	15,529	4,674	\$15,337,494
RINGGOLD	2,577	\$85,850,570	\$68,549,560	3,929	1,201	\$3,101,942
SAC	6,251	\$237,111,313	\$184,495,495	9,138	2,695	\$9,024,679
SCOTT	100,503	\$4,665,537,608	\$3,487,334,175	138,788	48,049	\$176,019,376
SHELBY	7,459	\$289,744,838	\$224,898,442	10,702	3,224	\$10,300,774
SIOUX	19,547	\$789,331,992	\$630,087,449	26,848	11,605	\$29,537,234
STORY	47,804	\$2,100,319,832	\$1,581,335,280	62,511	18,356	\$80,515,960
TAMA	9,835	\$351,109,428	\$272,759,384	14,341	4,793	\$13,038,726
TAYLOR	3,338	\$102,832,258	\$84,559,486	5,051	1,552	\$3,378,972
UNION	7,000	\$219,379,815	\$175,812,271	10,273	3,205	\$7,681,186
VAN BUREN	3,950	\$118,865,641	\$95,359,083	6,032	1,996	\$3,970,859
WAPELLO	18,987	\$613,310,209	\$485,352,094	27,697	10,027	\$21,756,153
WARREN	27,889	\$1,209,473,548	\$916,052,786	37,697	13,463	\$47,052,602

(Continued)

TABLE 10-A
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
WASHINGTON	13,196	\$478,032,272	\$369,056,013	18,763	6,551	\$16,650,094
WAYNE	3,247	\$91,656,438	\$74,591,406	4,931	1,716	\$3,035,702
WEBSTER	20,388	\$768,816,074	\$593,513,878	28,924	9,404	\$28,540,888
WINNEBAGO	6,796	\$240,740,748	\$191,018,102	9,635	2,772	\$8,601,975
WINNESHIEK	12,064	\$424,485,202	\$338,018,080	16,939	4,781	\$15,404,928
WOODBURY	57,665	\$2,062,038,572	\$1,587,335,018	80,150	32,409	\$67,732,742
WORTH	4,613	\$162,484,735	\$126,002,466	6,583	1,948	\$5,458,964
WRIGHT	7,460	\$274,398,354	\$215,484,325	11,090	3,668	\$10,048,337
Total	2,004,070	\$126,123,419,966	\$93,699,048,100	2,796,097	956,998	\$2,938,423,967

TABLE 11-A
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	13,664	\$-1,468,011,039	\$112,979,873	\$195,020,116	\$1,529,870	\$-434,911
\$ 1 - \$ 2,999	16,367	\$23,425,370	\$-1,086,569	\$18,460,265	\$21,540,880	\$-40,373
\$ 3,000 - \$ 4,999	11,647	\$46,738,562	\$1,667,707	\$19,949,285	\$34,473,794	\$-52,007
\$ 5,000 - \$ 9,999	32,758	\$248,357,263	\$13,572,582	\$80,741,742	\$172,108,956	\$393,716
\$ 10,000 - \$ 19,999	94,598	\$1,450,970,128	\$111,631,470	\$420,950,982	\$972,617,847	\$15,409,252
\$ 20,000 - \$ 29,999	127,205	\$3,207,535,707	\$260,705,887	\$711,002,014	\$2,285,753,621	\$67,548,245
\$ 30,000 - \$ 39,999	148,437	\$5,200,661,766	\$447,016,801	\$899,184,092	\$3,886,803,843	\$148,737,036
\$ 40,000 - \$ 49,999	139,039	\$6,235,443,375	\$596,452,985	\$951,525,764	\$4,712,012,755	\$204,520,128
\$ 50,000 - \$ 59,999	109,485	\$5,992,980,597	\$628,367,781	\$847,118,146	\$4,531,258,159	\$210,865,950
\$ 60,000 - \$ 74,999	107,308	\$7,169,186,898	\$837,307,263	\$980,525,765	\$5,367,212,753	\$263,508,790
\$ 75,000 - \$ 99,999	89,278	\$7,658,610,184	\$1,008,161,631	\$1,034,927,768	\$5,641,321,259	\$290,448,167
\$ 100,000 - \$ 124,999	41,492	\$4,607,223,588	\$680,986,102	\$595,995,054	\$3,343,634,442	\$179,234,972
\$ 125,000 - \$ 149,999	22,131	\$3,016,832,422	\$491,596,426	\$389,252,622	\$2,150,321,901	\$116,458,206
\$ 150,000 - \$ 199,999	22,882	\$3,931,828,661	\$711,188,425	\$486,707,925	\$2,760,382,214	\$150,224,612
\$ 200,000 - \$ 249,999	11,711	\$2,606,006,007	\$532,522,354	\$318,694,221	\$1,787,621,728	\$94,883,099
\$ 250,000 - \$ 499,999	19,702	\$6,756,539,036	\$1,559,086,033	\$783,390,549	\$4,478,277,858	\$221,451,452
\$ 500,000 - \$ 999,999	7,923	\$5,402,328,419	\$1,410,751,255	\$640,550,548	\$3,445,166,906	\$132,190,442
\$1,000,000 and Over	6,395	\$40,086,089,104	\$8,010,374,459	\$6,383,770,268	\$26,131,392,555	\$172,500,650
Total	1,022,022	\$102,172,746,048	\$17,413,282,465	\$15,757,767,126	\$71,723,431,341	\$2,267,847,426

TABLE 12-A

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	40,328	\$-2,492,629,592	\$28,577,840	\$112,784,134	\$491,874	\$-882,905
\$ 1 - \$ 2,999	59,706	\$98,275,688	\$215,516	\$86,828,790	\$13,818,475	\$-804,951
\$ 3,000 - \$ 4,999	54,814	\$220,078,373	\$61,178	\$119,763,524	\$100,856,003	\$-1,408,807
\$ 5,000 - \$ 9,999	139,898	\$1,042,605,961	\$19,446,213	\$333,423,110	\$691,032,919	\$-6,948,136
\$ 10,000 - \$ 19,999	225,987	\$3,337,432,811	\$130,189,176	\$595,196,447	\$2,614,134,834	\$14,881,096
\$ 20,000 - \$ 29,999	176,769	\$4,380,815,453	\$269,995,284	\$472,483,110	\$3,641,170,256	\$97,888,378
\$ 30,000 - \$ 39,999	124,903	\$4,320,716,364	\$336,520,560	\$330,571,371	\$3,656,186,265	\$140,728,965
\$ 40,000 - \$ 49,999	71,281	\$3,169,132,493	\$293,448,576	\$187,937,562	\$2,688,845,340	\$120,102,436
\$ 50,000 - \$ 59,999	36,453	\$1,984,532,027	\$211,304,757	\$98,301,758	\$1,676,204,140	\$79,899,072
\$ 60,000 - \$ 74,999	25,018	\$1,661,179,698	\$195,304,894	\$69,973,226	\$1,396,997,879	\$69,694,506
\$ 75,000 - \$ 99,999	14,424	\$1,225,276,726	\$160,155,908	\$41,981,142	\$1,025,230,203	\$53,140,803
\$ 100,000 - \$ 124,999	4,850	\$536,438,101	\$76,271,617	\$14,269,999	\$447,050,589	\$23,957,940
\$ 125,000 - \$ 149,999	2,205	\$300,530,936	\$45,751,958	\$6,382,343	\$249,747,952	\$13,669,570
\$ 150,000 - \$ 199,999	2,068	\$354,069,559	\$54,612,323	\$5,948,355	\$294,444,584	\$16,254,347
\$ 200,000 - \$ 249,999	1,010	\$224,457,927	\$33,146,864	\$2,931,074	\$188,536,238	\$10,621,357
\$ 250,000 - \$ 499,999	1,503	\$511,586,650	\$79,894,489	\$4,253,265	\$427,859,655	\$22,753,914
\$ 500,000 - \$ 999,999	479	\$324,920,732	\$46,057,565	\$1,432,319	\$278,306,626	\$10,861,167
\$1,000,000 and Over	352	\$2,751,254,011	\$190,857,416	\$1,123,080	\$2,584,702,927	\$6,167,789
Total	982,048	\$23,950,673,918	\$2,171,812,134	\$2,485,584,609	\$21,975,616,759	\$670,576,541

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

AGI Class	Number of Taxpayers	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Tuition and Textbook Tax Credit	Out-of-State Tax Credit
\$ 0 or Less	53,992	\$38,003	\$26,335	\$711,323	\$18,608	\$992
\$ 1 - \$ 2,999	76,073	\$14,457	\$20,522	\$755,851	\$4,487	\$6,577
\$ 3,000 - \$ 4,999	66,461	\$5,997	\$16,865	\$1,418,538	\$5,658	\$2,942
\$ 5,000 - \$ 9,999	172,656	\$34,869	\$71,903	\$8,003,154	\$43,671	\$51,322
\$ 10,000 - \$ 19,999	320,585	\$381,742	\$227,943	\$27,972,612	\$460,642	\$811,528
\$ 20,000 - \$ 29,999	303,974	\$1,657,570	\$202,106	\$19,410,893	\$1,266,536	\$3,175,854
\$ 30,000 - \$ 39,999	273,340	\$1,399,074	\$154,077	\$6,530,608	\$2,046,980	\$6,004,778
\$ 40,000 - \$ 49,999	210,320	\$281,767	\$64,133	\$761,367	\$2,195,689	\$7,190,883
\$ 50,000 - \$ 59,999	145,938	\$0	\$0	\$5,423	\$1,918,772	\$6,903,297
\$ 60,000 - \$ 74,999	132,326	\$0	\$0	\$0	\$2,055,356	\$8,518,411
\$ 75,000 - \$ 99,999	103,702	\$0	\$0	\$0	\$1,943,187	\$9,535,244
\$ 100,000 - \$ 124,999	46,342	\$0	\$0	\$0	\$979,969	\$5,714,821
\$ 125,000 - \$ 149,999	24,336	\$0	\$0	\$0	\$537,647	\$3,705,004
\$ 150,000 - \$ 199,999	24,950	\$0	\$0	\$0	\$600,134	\$5,058,546
\$ 200,000 - \$ 249,999	12,721	\$0	\$0	\$0	\$296,992	\$3,218,720
\$ 250,000 - \$ 499,999	21,205	\$0	\$0	\$0	\$545,121	\$7,958,653
\$ 500,000 - \$ 999,999	8,402	\$0	\$0	\$0	\$197,008	\$6,666,439
\$1,000,000 and Over	6,747	\$0	\$0	\$0	\$52,100	\$13,818,454
Total	2,004,070	\$3,813,479	\$783,884	\$65,569,769	\$15,168,557	\$88,342,465

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

AGI Class	Number of Taxpayers	Fuel Tax Credit	Firefighter/EMS Tax Credit	Taxpayers Trust Fund Tax Credit	Other Nonrefundable Tax Credits	Other Refundable Tax Credits
\$ 0 or Less	53,992	\$324,104	\$5,032	\$20,822	\$1,165,070	\$390,591
\$ 1 - \$ 2,999	76,073	\$56,373	\$2,764	\$23,964	\$144	\$23,877
\$ 3,000 - \$ 4,999	66,461	\$41,637	\$3,534	\$39,747	\$280	\$7,903
\$ 5,000 - \$ 9,999	172,656	\$123,250	\$15,401	\$2,396,424	\$6,480	\$59,782
\$ 10,000 - \$ 19,999	320,585	\$309,556	\$53,044	\$11,787,907	\$150,258	\$75,197
\$ 20,000 - \$ 29,999	303,974	\$273,399	\$86,005	\$15,423,016	\$425,241	\$150,469
\$ 30,000 - \$ 39,999	273,340	\$246,476	\$132,543	\$15,298,126	\$702,353	\$221,054
\$ 40,000 - \$ 49,999	210,320	\$178,390	\$130,665	\$11,850,753	\$896,153	\$193,754
\$ 50,000 - \$ 59,999	145,938	\$156,460	\$82,997	\$8,274,684	\$998,841	\$128,395
\$ 60,000 - \$ 74,999	132,326	\$154,992	\$63,057	\$7,603,767	\$1,663,433	\$385,184
\$ 75,000 - \$ 99,999	103,702	\$180,943	\$35,345	\$6,100,710	\$2,366,835	\$592,080
\$ 100,000 - \$ 124,999	46,342	\$104,640	\$12,156	\$2,791,476	\$2,157,588	\$311,752
\$ 125,000 - \$ 149,999	24,336	\$54,614	\$4,654	\$1,466,320	\$1,906,864	\$292,528
\$ 150,000 - \$ 199,999	24,950	\$107,466	\$4,221	\$1,508,483	\$3,095,395	\$419,279
\$ 200,000 - \$ 249,999	12,721	\$43,015	\$1,483	\$776,230	\$2,577,370	\$607,474
\$ 250,000 - \$ 499,999	21,205	\$74,638	\$1,804	\$1,297,719	\$9,649,015	\$2,342,433
\$ 500,000 - \$ 999,999	8,402	\$26,612	\$400	\$509,723	\$10,595,785	\$1,495,951
\$1,000,000 and Over	6,747	\$23,088	\$200	\$377,988	\$61,585,386	\$8,278,805
Total	2,004,070	\$2,479,653	\$635,305	\$87,547,859	\$99,942,491	\$15,976,508

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

2013 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	115,513	\$-2,437,812,959	\$1,363,849,441	\$0	237,722	24,553	\$-2,814,169
\$ 1 - \$ 1,494	48,907	\$189,339,462	\$15,721,637	\$37,355,169	71,082	7,335	\$-1,254,755
\$ 1,495 - \$ 2,988	58,689	\$311,764,880	\$19,562,523	\$133,208,860	83,619	9,162	\$-1,897,608
\$ 2,989 - \$ 5,976	122,692	\$975,537,953	\$63,989,790	\$549,673,207	178,129	23,720	\$-6,151,892
\$ 5,977 - \$13,446	290,202	\$4,072,851,771	\$287,258,468	\$2,789,111,565	427,487	89,161	\$8,842,508
\$ 13,447 - \$22,410	320,673	\$7,578,489,502	\$571,510,839	\$5,749,617,675	441,199	126,493	\$140,372,072
\$ 22,411 - \$29,880	256,407	\$8,535,286,392	\$710,435,732	\$6,691,476,772	330,671	119,349	\$242,412,103
\$ 29,881 - \$44,820	379,638	\$17,615,221,973	\$1,684,807,157	\$13,902,464,496	470,674	217,538	\$610,526,064
\$ 44,821 - \$67,230	232,414	\$16,142,865,989	\$1,893,053,836	\$12,505,430,577	294,373	175,689	\$619,427,986
\$ 67,231 and Over	178,935	\$73,139,875,003	\$12,974,905,176	\$51,340,709,779	261,141	163,998	\$1,328,961,658
Total	2,004,070	\$126,123,419,966	\$19,585,094,599	\$93,699,048,100	2,796,097	956,998	\$2,938,423,967

TABLE 15-A
TOTAL PAY RETURNS BY TAXABLE INCOME

2013 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	482	\$44,103,579	\$62,875,841	\$0	923	140	\$556,106
\$ 1 - \$ 1,494	171	\$3,189,356	\$1,256,762	\$130,868	287	9	\$36,070
\$ 1,495 - \$ 2,988	199	\$2,242,940	\$77,013	\$457,328	289	15	\$34,916
\$ 2,989 - \$ 5,976	34,628	\$289,014,374	\$25,314,344	\$174,167,440	39,342	118	\$45,570
\$ 5,977 - \$13,446	196,837	\$2,845,052,276	\$258,455,360	\$1,938,957,427	249,232	15,094	\$27,950,507
\$ 13,447 - \$22,410	280,592	\$6,703,259,946	\$551,597,137	\$5,074,410,625	364,127	78,024	\$146,455,793
\$ 22,411 - \$29,880	247,302	\$8,211,084,996	\$679,833,443	\$6,456,401,803	317,396	114,504	\$242,861,073
\$ 29,881 - \$44,820	368,005	\$17,044,725,650	\$1,625,816,673	\$13,475,035,656	455,986	212,672	\$611,079,655
\$ 44,821 - \$67,230	223,619	\$15,493,154,921	\$1,812,970,017	\$12,026,610,826	282,423	170,878	\$620,052,897
\$ 67,231 and Over	164,196	\$50,636,726,433	\$9,718,206,553	\$35,451,121,454	235,845	152,180	\$1,337,289,853
Total	1,516,031	\$101,272,554,471	\$14,736,403,143	\$74,597,293,427	1,945,850	743,634	\$2,986,362,440

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

2013 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	115,031	\$-2,481,916,538	\$1,300,973,600	\$0	236,799	24,413	\$-3,370,275
\$ 1 - \$ 1,494	48,736	\$186,150,106	\$14,464,875	\$37,224,301	70,795	7,326	\$-1,290,825
\$ 1,495 - \$ 2,988	58,490	\$309,521,940	\$19,485,510	\$132,751,532	83,330	9,147	\$-1,932,524
\$ 2,989 - \$ 5,976	88,064	\$686,523,579	\$38,675,446	\$375,505,767	138,787	23,602	\$-6,197,462
\$ 5,977 - \$13,446	93,365	\$1,227,799,495	\$28,803,108	\$850,154,138	178,255	74,067	\$-19,107,999
\$ 13,447 - \$22,410	40,081	\$875,229,556	\$19,913,702	\$675,207,050	77,072	48,469	\$-6,083,721
\$ 22,411 - \$29,880	9,105	\$324,201,396	\$30,602,289	\$235,074,969	13,275	4,845	\$-448,970
\$ 29,881 - \$44,820	11,633	\$570,496,323	\$58,990,484	\$427,428,840	14,688	4,866	\$-553,591
\$ 44,821 - \$67,230	8,795	\$649,711,068	\$80,083,819	\$478,819,751	11,950	4,811	\$-624,911
\$ 67,231 and Over	14,739	\$22,503,148,570	\$3,256,698,623	\$15,889,588,325	25,296	11,818	\$-8,328,195
Total	488,039	\$24,850,865,495	\$4,848,691,456	\$19,101,754,673	850,247	213,364	\$-47,938,473

**TABLE 1-B
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	48,985	\$-1,392,641,284	\$1,789,665	107,914	8,413	\$-1,182,877
\$ 1 - \$ 2,999	70,362	\$112,768,759	\$32,587,314	102,637	7,733	\$-791,170
\$ 3,000 - \$ 4,999	61,540	\$247,063,202	\$125,503,829	85,942	8,299	\$-1,402,360
\$ 5,000 - \$ 9,999	160,101	\$1,196,983,609	\$801,065,207	229,100	31,633	\$-6,305,248
\$ 10,000 - \$ 19,999	296,824	\$4,433,344,950	\$3,325,705,286	435,993	106,638	\$29,325,677
\$ 20,000 - \$ 29,999	281,548	\$7,027,734,856	\$5,499,694,559	390,054	122,812	\$160,134,533
\$ 30,000 - \$ 39,999	253,134	\$8,816,617,811	\$7,005,986,878	329,890	126,893	\$280,741,853
\$ 40,000 - \$ 49,999	193,748	\$8,662,325,838	\$6,844,594,347	244,280	108,926	\$314,690,271
\$ 50,000 - \$ 59,999	133,040	\$7,270,987,749	\$5,686,946,907	166,726	83,859	\$281,699,119
\$ 60,000 - \$ 74,999	117,748	\$7,852,491,036	\$6,058,105,142	149,538	83,511	\$321,354,768
\$ 75,000 - \$ 99,999	88,534	\$7,574,987,357	\$5,743,864,724	115,889	70,938	\$329,200,182
\$ 100,000 - \$ 124,999	37,667	\$4,176,672,401	\$3,116,427,468	51,351	32,942	\$193,201,937
\$ 125,000 - \$ 149,999	18,849	\$2,566,886,690	\$1,886,547,830	26,349	16,698	\$123,081,609
\$ 150,000 - \$ 199,999	18,364	\$3,148,319,383	\$2,282,988,384	26,162	16,702	\$155,743,925
\$ 200,000 - \$ 249,999	8,811	\$1,958,130,855	\$1,394,168,169	12,911	7,934	\$98,445,348
\$ 250,000 - \$ 499,999	13,147	\$4,452,592,383	\$3,074,000,373	19,425	12,796	\$224,303,933
\$ 500,000 - \$ 999,999	3,911	\$2,618,923,418	\$1,740,608,499	5,878	4,080	\$127,172,481
\$1,000,000 and Over	1,575	\$3,854,346,620	\$2,432,274,463	2,486	1,343	\$136,356,958
Total	1,807,888	\$74,578,535,633	\$57,052,859,044	2,502,525	852,150	\$2,765,770,939

TABLE 2-B 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	319	\$-55,408,784	\$997,598	511	62	\$143,748
\$ 1 - \$ 2,999	625	\$929,905	\$2,784,752	821	48	\$28,908
\$ 3,000 - \$ 4,999	2,022	\$8,860,774	\$9,692,677	2,151	55	\$24,328
\$ 5,000 - \$ 9,999	58,597	\$472,727,218	\$365,607,625	63,065	1,486	\$1,313,116
\$ 10,000 - \$ 19,999	206,430	\$3,132,934,260	\$2,467,446,436	243,876	23,347	\$50,535,629
\$ 20,000 - \$ 29,999	256,532	\$6,442,148,712	\$5,133,868,462	335,428	90,679	\$163,494,980
\$ 30,000 - \$ 39,999	248,324	\$8,651,434,760	\$6,932,384,064	320,698	124,181	\$281,140,125
\$ 40,000 - \$ 49,999	190,748	\$8,528,231,667	\$6,778,036,727	239,073	107,782	\$314,870,854
\$ 50,000 - \$ 59,999	131,038	\$7,161,757,428	\$5,629,163,267	163,424	83,100	\$281,828,033
\$ 60,000 - \$ 74,999	115,966	\$7,733,661,355	\$5,990,583,811	146,621	82,767	\$321,701,113
\$ 75,000 - \$ 99,999	87,056	\$7,448,581,160	\$5,670,331,856	113,424	70,093	\$329,710,259
\$ 100,000 - \$ 124,999	36,998	\$4,102,463,919	\$3,074,728,684	50,108	32,509	\$193,442,020
\$ 125,000 - \$ 149,999	18,475	\$2,515,575,426	\$1,856,830,629	25,604	16,476	\$123,234,675
\$ 150,000 - \$ 199,999	17,960	\$3,078,813,488	\$2,242,705,751	25,368	16,482	\$156,031,532
\$ 200,000 - \$ 249,999	8,610	\$1,913,275,299	\$1,369,199,624	12,520	7,794	\$98,882,687
\$ 250,000 - \$ 499,999	12,809	\$4,334,882,844	\$3,012,978,866	18,764	12,554	\$225,623,115
\$ 500,000 - \$ 999,999	3,772	\$2,524,506,639	\$1,696,395,737	5,588	3,989	\$127,721,021
\$1,000,000 and Over	1,456	\$3,545,795,319	\$2,273,019,150	2,235	1,274	\$141,116,416
Total	1,397,737	\$71,541,171,389	\$54,506,755,716	1,769,279	674,678	\$2,810,842,559

**TABLE 3-B
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	48,666	\$-1,337,232,500	\$792,067	107,403	8,351	\$-1,326,625
\$ 1 - \$ 2,999	69,737	\$111,838,854	\$29,802,562	101,816	7,685	\$-820,078
\$ 3,000 - \$ 4,999	59,518	\$238,202,428	\$115,811,152	83,791	8,244	\$-1,426,688
\$ 5,000 - \$ 9,999	101,504	\$724,256,391	\$435,457,582	166,035	30,147	\$-7,618,364
\$ 10,000 - \$ 19,999	90,394	\$1,300,410,690	\$858,258,850	192,117	83,291	\$-21,209,952
\$ 20,000 - \$ 29,999	25,016	\$585,586,144	\$365,826,097	54,626	32,133	\$-3,360,447
\$ 30,000 - \$ 39,999	4,810	\$165,183,051	\$73,602,814	9,192	2,712	\$-398,272
\$ 40,000 - \$ 49,999	3,000	\$134,094,171	\$66,557,620	5,207	1,144	\$-180,583
\$ 50,000 - \$ 59,999	2,002	\$109,230,321	\$57,783,640	3,302	759	\$-128,914
\$ 60,000 - \$ 74,999	1,782	\$118,829,681	\$67,521,331	2,917	744	\$-346,345
\$ 75,000 - \$ 99,999	1,478	\$126,406,197	\$73,532,868	2,465	845	\$-510,077
\$ 100,000 - \$ 124,999	669	\$74,208,482	\$41,698,784	1,243	433	\$-240,083
\$ 125,000 - \$ 149,999	374	\$51,311,264	\$29,717,201	745	222	\$-153,066
\$ 150,000 - \$ 199,999	404	\$69,505,895	\$40,282,633	794	220	\$-287,607
\$ 200,000 - \$ 249,999	201	\$44,855,556	\$24,968,545	391	140	\$-437,339
\$ 250,000 - \$ 499,999	338	\$117,709,539	\$61,021,507	661	242	\$-1,319,182
\$ 500,000 - \$ 999,999	139	\$94,416,779	\$44,212,762	290	91	\$-548,540
\$1,000,000 and Over	119	\$308,551,301	\$159,255,313	251	69	\$-4,759,458
Total	410,151	\$3,037,364,244	\$2,546,103,328	733,246	177,472	\$-45,071,620

**TABLE 4-B
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	31,199	\$252,266,405	\$187,213,304	31,282	117	\$490,092
\$ 10,000 - \$ 19,999	103,466	\$1,550,641,455	\$1,227,873,319	110,639	5,265	\$25,629,085
\$ 20,000 - \$ 29,999	118,595	\$2,969,895,873	\$2,376,841,768	153,806	39,535	\$73,432,618
\$ 30,000 - \$ 39,999	98,250	\$3,408,034,914	\$2,727,236,248	129,628	40,710	\$109,464,831
\$ 40,000 - \$ 49,999	63,435	\$2,827,035,499	\$2,228,741,594	82,661	23,254	\$103,371,170
\$ 50,000 - \$ 59,999	37,582	\$2,049,586,733	\$1,585,712,433	49,469	13,255	\$79,144,495
\$ 60,000 - \$ 74,999	29,619	\$1,971,373,430	\$1,492,813,835	39,394	10,029	\$79,792,889
\$ 75,000 - \$ 99,999	18,992	\$1,615,914,960	\$1,196,570,657	25,885	6,254	\$68,995,921
\$ 100,000 - \$ 124,999	6,846	\$758,021,574	\$554,766,032	9,707	2,196	\$34,804,709
\$ 125,000 - \$ 149,999	3,102	\$422,060,505	\$304,948,821	4,514	954	\$20,183,969
\$ 150,000 - \$ 199,999	2,957	\$506,060,430	\$364,766,138	4,373	825	\$25,408,253
\$ 200,000 - \$ 249,999	1,225	\$272,070,754	\$194,094,387	1,824	333	\$14,015,987
\$ 250,000 - \$ 499,999	1,703	\$571,250,772	\$398,539,142	2,514	485	\$29,835,055
\$ 500,000 - \$ 999,999	446	\$298,154,377	\$201,882,259	655	118	\$15,472,019
\$1,000,000 and Over	189	\$394,570,359	\$258,691,382	274	50	\$16,980,644
Total	517,606	\$19,866,938,040	\$15,300,691,319	646,625	143,380	\$697,021,737

**TABLE 5-B
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	19,714	\$-403,353,359	\$157,338	30,594	1,312	\$-303,994
\$ 1 - \$ 2,999	43,320	\$74,017,660	\$10,704,120	53,489	4,443	\$-472,711
\$ 3,000 - \$ 4,999	41,170	\$165,031,907	\$79,798,796	50,069	5,755	\$-1,016,073
\$ 5,000 - \$ 9,999	69,689	\$493,245,948	\$318,604,616	95,884	21,117	\$-5,843,318
\$ 10,000 - \$ 19,999	56,501	\$818,814,202	\$573,862,046	107,395	60,285	\$-16,583,053
\$ 20,000 - \$ 29,999	13,258	\$304,745,057	\$194,437,457	25,361	19,621	\$-1,935,326
\$ 30,000 - \$ 39,999	1,892	\$65,034,315	\$22,660,474	3,236	701	\$-91,710
\$ 40,000 - \$ 49,999	1,191	\$53,084,661	\$21,393,586	1,867	186	\$-107,341
\$ 50,000 - \$ 59,999	714	\$38,867,536	\$16,251,711	1,077	93	\$-32,514
\$ 60,000 - \$ 74,999	599	\$39,798,160	\$19,442,150	869	82	\$-29,169
\$ 75,000 - \$ 99,999	371	\$31,515,937	\$15,517,463	548	71	\$-30,605
\$ 100,000 - \$ 124,999	134	\$14,628,730	\$6,925,003	209	35	\$-63,580
\$ 125,000 - \$ 149,999	67	\$9,153,041	\$4,668,712	104	9	\$-931
\$ 150,000 - \$ 199,999	65	\$11,170,868	\$6,193,332	98	11	\$-8,326
\$ 200,000 - \$ 249,999	29	\$6,411,515	\$3,571,610	43	3	\$-11,854
\$ 250,000 - \$ 499,999	46	\$15,517,758	\$7,167,264	68	17	\$-8,990
\$ 500,000 - \$ 999,999	27	\$19,036,726	\$7,846,993	39	4	\$-12,484
\$1,000,000 and Over	26	\$57,727,636	\$32,131,333	42	6	\$-594,326
Total	248,813	\$1,814,448,298	\$1,341,334,004	370,992	113,751	\$-27,146,305

TABLE 6-B
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	51	\$-43,332,046	\$181,867	119	40	\$82,084
\$ 10,000 - \$ 19,999	5,798	\$100,450,016	\$63,277,738	16,134	1,438	\$453,202
\$ 20,000 - \$ 29,999	16,679	\$425,243,009	\$301,824,401	43,443	11,724	\$5,601,607
\$ 30,000 - \$ 39,999	19,867	\$691,931,143	\$521,480,425	48,841	21,607	\$15,572,359
\$ 40,000 - \$ 49,999	15,274	\$683,783,797	\$520,946,032	36,250	17,107	\$21,021,221
\$ 50,000 - \$ 59,999	11,198	\$612,536,185	\$468,935,072	26,172	12,803	\$21,534,835
\$ 60,000 - \$ 74,999	11,884	\$795,208,966	\$606,352,291	27,382	13,714	\$30,223,716
\$ 75,000 - \$ 99,999	11,440	\$984,869,813	\$744,952,763	26,027	14,022	\$40,632,124
\$ 100,000 - \$ 124,999	5,944	\$659,901,137	\$493,304,930	13,571	7,658	\$28,698,710
\$ 125,000 - \$ 149,999	3,226	\$440,171,851	\$322,776,716	7,435	4,025	\$19,995,310
\$ 150,000 - \$ 199,999	3,331	\$571,376,352	\$413,623,298	7,657	4,389	\$26,825,478
\$ 200,000 - \$ 249,999	1,847	\$410,759,898	\$290,543,649	4,263	2,404	\$19,776,042
\$ 250,000 - \$ 499,999	2,992	\$1,019,093,973	\$696,792,854	6,812	4,426	\$50,083,779
\$ 500,000 - \$ 999,999	947	\$637,531,111	\$422,882,892	2,138	1,517	\$30,863,202
\$1,000,000 and Over	379	\$1,090,557,235	\$693,454,491	886	472	\$37,917,626
Total	110,857	\$9,080,082,440	\$6,561,329,419	267,130	117,346	\$349,281,295

TABLE 7-B
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	17,841	\$-884,699,287	\$161,320	59,646	5,736	\$-939,789
\$ 1 - \$ 2,999	6,582	\$9,794,169	\$69,996	22,286	1,779	\$-223,700
\$ 3,000 - \$ 4,999	4,636	\$18,606,273	\$237,694	15,649	1,224	\$-189,364
\$ 5,000 - \$ 9,999	12,962	\$97,784,472	\$34,929,332	42,531	4,523	\$-933,488
\$ 10,000 - \$ 19,999	22,330	\$322,271,365	\$182,577,421	68,456	15,513	\$-3,592,174
\$ 20,000 - \$ 29,999	8,807	\$209,613,492	\$126,504,180	25,442	10,512	\$-1,233,715
\$ 30,000 - \$ 39,999	1,428	\$48,493,749	\$15,179,191	4,234	1,339	\$-123,968
\$ 40,000 - \$ 49,999	679	\$30,330,643	\$8,074,849	2,099	427	\$-16,464
\$ 50,000 - \$ 59,999	417	\$22,765,988	\$7,130,701	1,269	270	\$-17,315
\$ 60,000 - \$ 74,999	386	\$25,738,241	\$9,520,062	1,146	236	\$-53,292
\$ 75,000 - \$ 99,999	441	\$37,932,091	\$17,296,110	1,189	314	\$-290,891
\$ 100,000 - \$ 124,999	282	\$31,345,106	\$15,003,854	738	231	\$-10,058
\$ 125,000 - \$ 149,999	174	\$23,982,546	\$12,349,727	481	131	\$-90,127
\$ 150,000 - \$ 199,999	204	\$35,124,799	\$18,441,428	535	128	\$-111,095
\$ 200,000 - \$ 249,999	104	\$23,267,700	\$11,064,048	265	81	\$-15,926
\$ 250,000 - \$ 499,999	184	\$65,061,759	\$30,511,957	467	156	\$-650,206
\$ 500,000 - \$ 999,999	80	\$54,215,331	\$23,948,629	210	75	\$-18,212
\$1,000,000 and Over	69	\$196,303,924	\$98,589,733	176	48	\$-3,773,679
Total	77,606	\$367,932,361	\$611,590,232	246,819	42,723	\$-12,283,463

**TABLE 8-B
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	272	\$-7,607,429	\$799,269	412	22	\$47,403
\$ 1 - \$ 2,999	624	\$929,169	\$2,784,752	819	48	\$28,787
\$ 3,000 - \$ 4,999	2,018	\$8,844,630	\$9,676,091	2,146	55	\$24,265
\$ 5,000 - \$ 9,999	27,399	\$216,008,384	\$178,427,369	31,770	1,369	\$837,469
\$ 10,000 - \$ 19,999	97,166	\$1,481,842,789	\$1,176,295,379	117,103	16,644	\$24,453,342
\$ 20,000 - \$ 29,999	121,258	\$3,047,009,830	\$2,455,202,293	138,179	39,420	\$84,460,755
\$ 30,000 - \$ 39,999	130,207	\$4,551,468,703	\$3,683,667,391	142,229	61,864	\$156,102,935
\$ 40,000 - \$ 49,999	112,039	\$5,017,412,371	\$4,028,349,101	120,162	67,421	\$190,478,463
\$ 50,000 - \$ 59,999	82,258	\$4,499,634,510	\$3,574,515,762	87,783	57,042	\$181,148,703
\$ 60,000 - \$ 74,999	74,463	\$4,967,078,959	\$3,891,417,685	79,845	59,024	\$211,684,508
\$ 75,000 - \$ 99,999	56,624	\$4,847,796,387	\$3,728,808,436	61,512	49,817	\$220,082,214
\$ 100,000 - \$ 124,999	24,208	\$2,684,541,208	\$2,026,657,722	26,830	22,655	\$129,938,601
\$ 125,000 - \$ 149,999	12,147	\$1,653,343,070	\$1,229,105,092	13,655	11,497	\$83,055,396
\$ 150,000 - \$ 199,999	11,672	\$2,001,376,706	\$1,464,316,315	13,338	11,268	\$103,797,801
\$ 200,000 - \$ 249,999	5,538	\$1,230,444,647	\$884,561,588	6,433	5,057	\$65,090,658
\$ 250,000 - \$ 499,999	8,114	\$2,744,538,099	\$1,917,646,870	9,438	7,643	\$145,704,281
\$ 500,000 - \$ 999,999	2,379	\$1,588,821,151	\$1,071,630,586	2,795	2,354	\$81,385,800
\$1,000,000 and Over	888	\$2,060,667,725	\$1,320,873,277	1,075	752	\$86,218,146
Total	769,274	\$42,594,150,909	\$32,644,734,978	855,524	413,952	\$1,764,539,527

**TABLE 9-B
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	11,111	\$-49,179,854	\$473,409	17,163	1,303	\$-82,842
\$ 1 - \$ 2,999	19,835	\$28,027,025	\$19,028,446	26,041	1,463	\$-123,667
\$ 3,000 - \$ 4,999	13,712	\$54,564,248	\$35,774,662	18,073	1,265	\$-221,251
\$ 5,000 - \$ 9,999	18,853	\$133,225,971	\$81,923,634	27,620	4,507	\$-841,558
\$ 10,000 - \$ 19,999	11,563	\$159,325,123	\$101,819,383	16,266	7,493	\$-1,034,725
\$ 20,000 - \$ 29,999	2,951	\$71,227,595	\$44,884,460	3,823	2,000	\$-191,406
\$ 30,000 - \$ 39,999	1,490	\$51,654,987	\$35,763,149	1,722	672	\$-182,594
\$ 40,000 - \$ 49,999	1,130	\$50,678,867	\$37,089,185	1,241	531	\$-56,778
\$ 50,000 - \$ 59,999	871	\$47,596,797	\$34,401,228	956	396	\$-79,085
\$ 60,000 - \$ 74,999	797	\$53,293,280	\$38,559,119	902	426	\$-263,884
\$ 75,000 - \$ 99,999	666	\$56,958,169	\$40,719,295	728	460	\$-188,581
\$ 100,000 - \$ 124,999	253	\$28,234,646	\$19,769,927	296	167	\$-166,445
\$ 125,000 - \$ 149,999	133	\$18,175,677	\$12,698,762	160	82	\$-62,008
\$ 150,000 - \$ 199,999	135	\$23,210,228	\$15,647,873	161	81	\$-168,186
\$ 200,000 - \$ 249,999	68	\$15,176,341	\$10,332,887	83	56	\$-409,559
\$ 250,000 - \$ 499,999	108	\$37,130,022	\$23,342,286	126	69	\$-659,986
\$ 500,000 - \$ 999,999	32	\$21,164,722	\$12,417,140	41	12	\$-517,844
\$1,000,000 and Over	24	\$54,519,741	\$28,534,247	33	15	\$-391,453
Total	83,732	\$854,983,585	\$593,179,092	115,435	20,998	\$-5,641,852

**TABLE 10-B
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	4,971	\$161,425,702	\$131,588,251	7,354	2,234	\$5,333,395
ADAMS	2,480	\$80,570,303	\$65,153,270	3,690	1,106	\$2,885,391
ALLAMAKEE	8,348	\$242,101,191	\$198,094,961	12,260	4,237	\$7,032,635
APPANOOSE	6,772	\$186,447,899	\$149,765,448	10,213	3,290	\$6,036,782
AUDUBON	3,487	\$125,510,966	\$102,836,751	5,262	1,427	\$4,561,439
BENTON	15,666	\$628,682,299	\$487,577,289	21,348	7,069	\$24,246,700
BLACK HAWK	75,015	\$2,961,453,963	\$2,289,367,915	103,412	33,237	\$112,643,159
BOONE	15,881	\$608,593,827	\$467,474,482	21,907	6,930	\$22,837,042
BREMER	14,631	\$606,685,815	\$464,859,729	20,570	6,255	\$23,585,684
BUCHANAN	12,334	\$452,748,926	\$357,002,296	17,029	6,022	\$16,474,518
BUENA VISTA	12,310	\$443,099,414	\$344,134,310	17,391	7,545	\$15,676,877
BUTLER	8,941	\$312,323,492	\$250,476,744	12,914	4,019	\$11,739,161
CALHOUN	5,736	\$209,650,861	\$166,533,340	8,556	2,337	\$8,068,456
CARROLL	13,430	\$521,658,415	\$413,921,914	18,693	6,033	\$19,951,581
CASS	8,129	\$279,555,868	\$219,738,526	12,007	3,540	\$9,963,769
CEDAR	11,274	\$448,136,006	\$347,368,805	15,643	4,939	\$17,132,506
CERRO GORDO	26,262	\$1,025,157,579	\$775,790,307	36,739	10,512	\$37,532,055
CHEROKEE	7,480	\$261,906,862	\$210,284,705	10,792	2,956	\$10,020,502
CHICKASAW	7,612	\$280,460,341	\$224,584,884	10,645	3,416	\$10,767,998
CLARKE	5,307	\$162,099,069	\$130,088,714	7,773	2,918	\$5,451,391
CLAY	10,574	\$422,832,591	\$323,052,988	14,798	4,432	\$15,747,035
CLAYTON	10,407	\$337,265,612	\$270,242,096	15,221	4,428	\$10,680,821

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
CLINTON	28,154	\$996,693,002	\$769,313,230	39,996	12,912	\$35,533,764
CRAWFORD	9,748	\$342,334,003	\$271,792,655	14,174	6,273	\$12,666,666
DALLAS	42,292	\$2,641,428,279	\$1,957,182,875	55,018	22,924	\$106,879,050
DAVIS	4,347	\$130,438,213	\$110,563,628	6,620	2,798	\$4,674,804
DECATUR	3,860	\$104,847,841	\$82,107,047	5,779	1,931	\$3,099,595
DELAWARE	10,826	\$365,922,139	\$297,313,107	15,029	5,001	\$13,803,953
DES MOINES	24,193	\$863,518,458	\$677,337,593	35,119	11,149	\$31,043,710
DICKINSON	11,414	\$516,226,525	\$388,496,642	16,735	3,900	\$18,759,830
DUBUQUE	60,123	\$2,429,440,031	\$1,844,902,034	81,678	26,983	\$87,012,121
EMMET	5,701	\$193,440,252	\$152,127,105	8,162	2,535	\$6,432,465
FAYETTE	11,401	\$387,943,310	\$306,992,438	16,672	5,014	\$14,235,168
FLOYD	9,409	\$329,549,689	\$262,089,644	13,417	4,318	\$12,152,597
FRANKLIN	5,948	\$239,752,371	\$189,444,705	8,733	3,161	\$8,803,867
FREMONT	4,036	\$158,726,021	\$122,815,014	5,920	1,828	\$5,213,181
GREENE	5,422	\$209,526,210	\$153,233,733	8,010	2,469	\$7,005,286
GRUNDY	7,442	\$337,863,190	\$254,808,869	10,461	3,119	\$13,505,161
GUTHRIE	6,349	\$244,620,717	\$189,068,965	9,389	2,745	\$9,011,822
HAMILTON	8,945	\$364,455,867	\$275,716,168	12,934	4,186	\$13,488,070
HANCOCK	6,644	\$238,792,472	\$189,557,824	9,461	2,942	\$9,066,131
HARDIN	10,346	\$385,010,407	\$299,160,696	14,987	4,524	\$14,463,236
HARRISON	8,457	\$325,188,214	\$249,309,414	12,038	3,889	\$8,689,915
HENRY	11,322	\$377,873,864	\$294,330,823	16,123	5,309	\$13,191,234

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
HOWARD	5,955	\$202,555,696	\$159,950,777	8,510	2,764	\$6,461,444
HUMBOLDT	5,858	\$252,096,729	\$193,726,149	8,443	2,763	\$10,179,796
IDA	4,369	\$181,537,904	\$140,602,330	6,323	1,889	\$6,694,513
IOWA	10,672	\$425,589,459	\$330,510,774	14,734	4,641	\$16,064,541
JACKSON	11,717	\$383,279,514	\$306,244,737	16,806	5,050	\$13,862,950
JASPER	21,319	\$773,429,214	\$595,245,230	29,987	9,527	\$28,278,191
JEFFERSON	8,845	\$352,274,436	\$269,823,249	12,760	3,357	\$11,717,953
JOHNSON	78,571	\$3,748,957,486	\$2,832,874,497	100,638	32,023	\$149,778,545
JONES	11,501	\$411,456,604	\$324,963,173	16,320	4,920	\$15,216,056
KEOKUK	5,785	\$189,734,828	\$152,504,089	8,577	2,682	\$6,891,714
KOSSUTH	9,675	\$404,708,432	\$313,840,204	13,977	3,904	\$15,350,085
LEE	19,311	\$696,739,607	\$540,334,674	28,211	8,755	\$24,991,146
LINN	130,853	\$5,954,325,162	\$4,459,681,847	175,895	59,722	\$230,038,786
LOUISA	6,401	\$215,096,770	\$171,864,819	9,007	3,332	\$7,846,053
LUCAS	4,876	\$148,439,668	\$117,533,395	7,138	2,407	\$5,252,892
LYON	7,025	\$264,041,319	\$215,244,544	9,756	3,750	\$10,062,336
MADISON	9,073	\$350,046,007	\$286,458,318	12,618	4,550	\$14,568,996
MAHASKA	12,208	\$446,753,818	\$344,830,691	17,298	5,918	\$16,308,146
MARION	19,159	\$745,574,204	\$567,676,456	26,809	9,290	\$27,488,789
MARSHALL	22,591	\$806,359,288	\$621,682,302	32,703	12,782	\$28,782,312
MILLS	8,179	\$346,846,357	\$263,933,138	11,383	3,936	\$9,145,493
MITCHELL	6,379	\$235,182,187	\$189,403,193	9,241	2,881	\$8,586,251

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
MONONA	5,102	\$182,597,553	\$141,944,988	7,629	2,174	\$6,570,993
MONROE	4,229	\$136,895,057	\$111,092,524	6,251	1,997	\$5,000,995
MONTGOMERY	6,100	\$202,803,352	\$159,790,643	8,845	2,742	\$7,111,982
MUSCATINE	25,743	\$953,324,122	\$743,526,911	35,633	13,124	\$35,750,109
O'BRIEN	8,882	\$323,492,867	\$257,323,718	12,566	3,975	\$11,945,987
OSCEOLA	3,833	\$130,433,821	\$107,146,507	5,466	1,913	\$4,745,739
PAGE	8,441	\$290,116,966	\$224,971,333	12,254	3,603	\$9,979,771
PALO ALTO	5,443	\$198,184,068	\$158,358,832	7,845	2,376	\$7,515,202
PLYMOUTH	15,352	\$627,162,708	\$492,489,549	21,400	7,559	\$24,196,697
POCAHONTAS	4,275	\$164,299,128	\$129,529,307	6,309	1,893	\$6,155,247
POLK	272,934	\$13,147,277,993	\$9,848,217,264	361,400	136,684	\$512,294,959
POTTAWATTAMIE	52,404	\$2,035,723,536	\$1,526,666,812	73,570	26,386	\$47,646,160
POWESHIEK	10,833	\$423,722,250	\$323,655,343	15,529	4,674	\$15,337,494
RINGGOLD	2,577	\$85,850,570	\$68,549,560	3,929	1,201	\$3,101,942
SAC	6,251	\$237,111,313	\$184,495,495	9,138	2,695	\$9,024,679
SCOTT	100,503	\$4,665,537,608	\$3,487,334,175	138,788	48,049	\$176,019,376
SHELBY	7,459	\$289,744,838	\$224,898,442	10,702	3,224	\$10,300,774
SIOUX	19,547	\$789,331,992	\$630,087,449	26,848	11,605	\$29,537,234
STORY	47,804	\$2,100,319,832	\$1,581,335,280	62,511	18,356	\$80,515,960
TAMA	9,835	\$351,109,428	\$272,759,384	14,341	4,793	\$13,038,726
TAYLOR	3,338	\$102,832,258	\$84,559,486	5,051	1,552	\$3,378,972
UNION	7,000	\$219,379,815	\$175,812,271	10,273	3,205	\$7,681,186

(Continued)

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

County	Number of Taxpayers	Adjusted Gross Income	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
VAN BUREN	3,950	\$118,865,641	\$95,359,083	6,032	1,996	\$3,970,859
WAPELLO	18,987	\$613,310,209	\$485,352,094	27,697	10,027	\$21,756,153
WARREN	27,889	\$1,209,473,548	\$916,052,786	37,697	13,463	\$47,052,602
WASHINGTON	13,196	\$478,032,272	\$369,056,013	18,763	6,551	\$16,650,094
WAYNE	3,247	\$91,656,438	\$74,591,406	4,931	1,716	\$3,035,702
WEBSTER	20,388	\$768,816,074	\$593,513,878	28,924	9,404	\$28,540,888
WINNEBAGO	6,796	\$240,740,748	\$191,018,102	9,635	2,772	\$8,601,975
WINNESHIEK	12,064	\$424,485,202	\$338,018,080	16,939	4,781	\$15,404,928
WOODBURY	57,665	\$2,062,038,572	\$1,587,335,018	80,150	32,409	\$67,732,742
WORTH	4,613	\$162,484,735	\$126,002,466	6,583	1,948	\$5,458,964
WRIGHT	7,460	\$274,398,354	\$215,484,325	11,090	3,668	\$10,048,337
Total	1,807,888	\$74,578,535,633	\$57,052,859,044	2,502,525	852,150	\$2,765,770,939

TABLE 11-B

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	11,853	\$-670,413,348	\$19,166,718	\$108,762,406	\$1,439,402	\$-329,174
\$ 1 - \$ 2,999	14,749	\$21,269,980	\$-1,730,637	\$16,002,304	\$19,811,137	\$-37,361
\$ 3,000 - \$ 4,999	10,698	\$42,930,514	\$942,702	\$17,180,808	\$32,047,979	\$-48,954
\$ 5,000 - \$ 9,999	30,173	\$228,784,166	\$12,095,381	\$72,285,282	\$159,726,709	\$394,908
\$ 10,000 - \$ 19,999	87,638	\$1,344,733,428	\$99,511,510	\$381,984,162	\$906,500,447	\$15,078,220
\$ 20,000 - \$ 29,999	118,218	\$2,980,685,614	\$239,011,938	\$649,888,698	\$2,135,870,004	\$65,967,672
\$ 30,000 - \$ 39,999	137,912	\$4,831,572,833	\$409,411,080	\$814,072,634	\$3,633,500,637	\$145,226,951
\$ 40,000 - \$ 49,999	128,450	\$5,759,722,990	\$541,635,439	\$852,196,350	\$4,383,083,668	\$199,309,023
\$ 50,000 - \$ 59,999	100,196	\$5,483,426,120	\$567,809,907	\$746,400,558	\$4,178,853,827	\$205,105,192
\$ 60,000 - \$ 74,999	95,844	\$6,399,095,663	\$737,809,740	\$829,726,337	\$4,839,377,452	\$254,844,273
\$ 75,000 - \$ 99,999	76,380	\$6,543,736,738	\$850,881,156	\$816,788,255	\$4,886,055,400	\$278,787,077
\$ 100,000 - \$ 124,999	33,780	\$3,747,186,380	\$550,584,995	\$439,932,216	\$2,762,886,465	\$170,657,168
\$ 125,000 - \$ 149,999	17,120	\$2,331,359,994	\$377,101,183	\$263,251,996	\$1,693,958,698	\$110,110,862
\$ 150,000 - \$ 199,999	16,804	\$2,881,430,725	\$519,688,482	\$302,191,644	\$2,065,639,106	\$140,456,425
\$ 200,000 - \$ 249,999	8,062	\$1,791,991,308	\$361,628,413	\$178,791,843	\$1,258,404,775	\$88,522,009
\$ 250,000 - \$ 499,999	12,116	\$4,107,436,906	\$970,627,199	\$353,858,559	\$2,793,870,901	\$203,324,238
\$ 500,000 - \$ 999,999	3,694	\$2,474,478,214	\$673,816,329	\$185,610,628	\$1,623,371,179	\$118,107,094
\$1,000,000 and Over	1,520	\$3,754,478,351	\$1,190,165,098	\$232,736,568	\$2,355,732,558	\$131,660,438
Total	905,207	\$54,053,906,576	\$8,120,156,633	\$7,261,661,248	\$39,730,130,344	\$2,127,136,061

TABLE 12-B**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	37,132	\$-722,227,936	\$7,460,502	\$104,252,237	\$350,263	\$-853,703
\$ 1 - \$ 2,999	55,613	\$91,498,779	\$42,574	\$80,838,126	\$12,776,177	\$-753,809
\$ 3,000 - \$ 4,999	50,842	\$204,132,688	\$-194,018	\$111,394,231	\$93,455,850	\$-1,353,406
\$ 5,000 - \$ 9,999	129,928	\$968,199,443	\$16,794,438	\$310,998,415	\$641,338,498	\$-6,700,156
\$ 10,000 - \$ 19,999	209,186	\$3,088,611,522	\$118,518,684	\$552,721,142	\$2,419,204,839	\$14,247,457
\$ 20,000 - \$ 29,999	163,330	\$4,047,049,242	\$248,873,468	\$436,804,789	\$3,363,824,555	\$94,166,861
\$ 30,000 - \$ 39,999	115,222	\$3,985,044,978	\$310,530,589	\$304,038,557	\$3,372,486,241	\$135,514,902
\$ 40,000 - \$ 49,999	65,298	\$2,902,602,848	\$270,912,734	\$171,095,772	\$2,461,510,679	\$115,381,248
\$ 50,000 - \$ 59,999	32,844	\$1,787,561,629	\$193,194,301	\$87,486,222	\$1,508,093,080	\$76,593,927
\$ 60,000 - \$ 74,999	21,904	\$1,453,395,373	\$175,049,383	\$60,214,452	\$1,218,727,690	\$66,510,495
\$ 75,000 - \$ 99,999	12,154	\$1,031,250,619	\$140,855,566	\$34,486,950	\$857,809,324	\$50,413,105
\$ 100,000 - \$ 124,999	3,887	\$429,486,021	\$65,976,418	\$11,080,229	\$353,541,003	\$22,544,769
\$ 125,000 - \$ 149,999	1,729	\$235,526,696	\$38,951,242	\$4,872,183	\$192,589,132	\$12,970,747
\$ 150,000 - \$ 199,999	1,560	\$266,888,658	\$45,279,287	\$4,334,927	\$217,349,278	\$15,287,500
\$ 200,000 - \$ 249,999	749	\$166,139,547	\$28,311,012	\$2,101,750	\$135,763,394	\$9,923,339
\$ 250,000 - \$ 499,999	1,031	\$345,155,477	\$62,281,028	\$2,800,915	\$280,129,472	\$20,979,695
\$ 500,000 - \$ 999,999	217	\$144,445,204	\$27,159,247	\$591,807	\$117,237,320	\$9,065,387
\$1,000,000 and Over	55	\$99,868,269	\$23,158,154	\$168,210	\$76,541,905	\$4,696,520
Total	902,681	\$20,524,629,057	\$1,773,154,609	\$2,280,280,914	\$17,322,728,700	\$638,634,878

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

AGI Class	Number of Taxpayers	Child and Dependent Care Tax Credit	Early Childhood Development Tax Credit	Earned Income Tax Credit	Tuition and Textbook Tax Credit	Out-of-State Tax Credit
\$ 0 or Less	48,985	\$30,644	\$24,661	\$676,176	\$18,608	\$221
\$ 1 - \$ 2,999	70,362	\$13,015	\$20,086	\$717,383	\$4,487	\$6,511
\$ 3,000 - \$ 4,999	61,540	\$5,850	\$15,634	\$1,361,286	\$5,576	\$2,648
\$ 5,000 - \$ 9,999	160,101	\$32,163	\$67,719	\$7,712,128	\$42,887	\$50,567
\$ 10,000 - \$ 19,999	296,824	\$368,712	\$217,025	\$26,992,601	\$456,189	\$802,611
\$ 20,000 - \$ 29,999	281,548	\$1,606,307	\$192,990	\$18,644,007	\$1,257,796	\$3,151,677
\$ 30,000 - \$ 39,999	253,134	\$1,355,789	\$145,761	\$6,250,331	\$2,036,696	\$5,975,854
\$ 40,000 - \$ 49,999	193,748	\$271,306	\$60,974	\$720,748	\$2,180,946	\$7,143,310
\$ 50,000 - \$ 59,999	133,040	\$0	\$0	\$5,218	\$1,908,576	\$6,867,372
\$ 60,000 - \$ 74,999	117,748	\$0	\$0	\$0	\$2,046,772	\$8,457,280
\$ 75,000 - \$ 99,999	88,534	\$0	\$0	\$0	\$1,929,607	\$9,476,940
\$ 100,000 - \$ 124,999	37,667	\$0	\$0	\$0	\$971,091	\$5,678,724
\$ 125,000 - \$ 149,999	18,849	\$0	\$0	\$0	\$533,070	\$3,682,161
\$ 150,000 - \$ 199,999	18,364	\$0	\$0	\$0	\$591,722	\$5,015,051
\$ 200,000 - \$ 249,999	8,811	\$0	\$0	\$0	\$292,563	\$3,179,390
\$ 250,000 - \$ 499,999	13,147	\$0	\$0	\$0	\$538,042	\$7,925,407
\$ 500,000 - \$ 999,999	3,911	\$0	\$0	\$0	\$192,770	\$6,571,421
\$1,000,000 and Over	1,575	\$0	\$0	\$0	\$51,811	\$13,740,171
Total	1,807,888	\$3,683,786	\$744,850	\$63,079,878	\$15,059,209	\$87,727,316

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

AGI Class	Number of Taxpayers	Fuel Tax Credit	Firefighter/EMS Tax Credit	Taxpayers Trust Fund Tax Credit	Other Nonrefundable Tax Credits	Other Refundable Tax Credits
\$ 0 or Less	48,985	\$321,706	\$5,032	\$19,129	\$77,210	\$269,887
\$ 1 - \$ 2,999	70,362	\$56,288	\$2,594	\$23,368	\$144	\$8,785
\$ 3,000 - \$ 4,999	61,540	\$41,582	\$3,484	\$38,693	\$280	\$7,903
\$ 5,000 - \$ 9,999	160,101	\$122,942	\$15,159	\$2,285,016	\$6,148	\$59,529
\$ 10,000 - \$ 19,999	296,824	\$308,775	\$52,658	\$11,155,326	\$145,875	\$73,253
\$ 20,000 - \$ 29,999	281,548	\$272,826	\$85,549	\$14,631,319	\$415,793	\$145,640
\$ 30,000 - \$ 39,999	253,134	\$245,485	\$131,929	\$14,463,195	\$685,869	\$199,146
\$ 40,000 - \$ 49,999	193,748	\$177,577	\$129,885	\$11,132,820	\$865,256	\$119,155
\$ 50,000 - \$ 59,999	133,040	\$156,028	\$82,102	\$7,685,630	\$962,152	\$106,355
\$ 60,000 - \$ 74,999	117,748	\$154,725	\$62,669	\$6,908,500	\$1,594,098	\$373,355
\$ 75,000 - \$ 99,999	88,534	\$180,442	\$35,082	\$5,323,554	\$2,154,347	\$573,113
\$ 100,000 - \$ 124,999	37,667	\$104,322	\$12,010	\$2,317,797	\$2,038,173	\$285,071
\$ 125,000 - \$ 149,999	18,849	\$54,138	\$4,554	\$1,171,422	\$1,776,343	\$257,123
\$ 150,000 - \$ 199,999	18,364	\$106,923	\$4,171	\$1,148,639	\$2,788,549	\$401,579
\$ 200,000 - \$ 249,999	8,811	\$42,802	\$1,483	\$564,335	\$2,340,550	\$588,675
\$ 250,000 - \$ 499,999	13,147	\$73,405	\$1,804	\$853,075	\$8,873,544	\$1,889,829
\$ 500,000 - \$ 999,999	3,911	\$25,734	\$400	\$255,138	\$9,510,465	\$1,234,248
\$1,000,000 and Over	1,575	\$15,300	\$200	\$99,306	\$45,754,810	\$7,391,959
Total	1,807,888	\$2,461,000	\$630,765	\$80,076,262	\$79,989,606	\$13,984,605

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

2012 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	104,262	\$-906,355,820	\$304,978,074	\$0	217,139	20,809	\$-2,805,324
\$ 1 - \$ 1,494	44,926	\$167,648,967	\$11,676,233	\$34,307,083	65,785	6,824	\$-1,185,590
\$ 1,495 - \$ 2,988	54,289	\$283,501,622	\$16,301,634	\$123,239,292	77,940	8,482	\$-1,833,314
\$ 2,989 - \$ 5,976	113,442	\$889,589,155	\$54,712,723	\$508,203,452	165,792	21,979	\$-5,937,425
\$ 5,977 - \$13,446	268,188	\$3,728,226,271	\$253,438,426	\$2,576,978,733	397,176	82,455	\$8,530,703
\$ 13,447 - \$22,410	295,532	\$6,924,467,523	\$509,077,455	\$5,298,288,410	406,291	115,808	\$135,523,618
\$ 22,411 - \$29,880	236,397	\$7,792,393,395	\$629,448,864	\$6,169,965,154	303,369	108,933	\$234,426,230
\$ 29,881 - \$44,820	348,629	\$16,042,671,043	\$1,509,076,784	\$12,761,645,655	428,171	199,963	\$590,706,314
\$ 44,821 - \$67,230	207,329	\$14,225,801,680	\$1,643,661,144	\$11,136,574,802	257,256	158,958	\$596,690,663
\$ 67,231 and Over	134,894	\$25,430,591,797	\$4,960,939,905	\$18,443,656,463	183,606	127,939	\$1,211,655,064
Total	1,807,888	\$74,578,535,633	\$9,893,311,242	\$57,052,859,044	2,502,525	852,150	\$2,765,770,939

TABLE 15-B
RESIDENT PAY RETURNS BY TAXABLE INCOME

2012 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	341	\$-48,408,101	\$2,171,762	\$0	658	69	\$253,263
\$ 1 - \$ 1,494	157	\$1,480,961	\$317,113	\$118,820	261	8	\$21,765
\$ 1,495 - \$ 2,988	172	\$1,449,918	\$-137,538	\$394,921	251	13	\$28,898
\$ 2,989 - \$ 5,976	32,600	\$267,434,442	\$22,398,670	\$163,972,783	37,088	107	\$32,191
\$ 5,977 - \$13,446	184,508	\$2,641,834,820	\$234,606,014	\$1,818,407,906	234,057	13,769	\$26,990,682
\$ 13,447 - \$22,410	263,913	\$6,257,670,191	\$505,510,522	\$4,773,082,591	341,595	72,004	\$141,377,620
\$ 22,411 - \$29,880	232,873	\$7,678,661,235	\$624,435,979	\$6,080,161,096	297,160	106,128	\$234,824,134
\$ 29,881 - \$44,820	345,269	\$15,880,127,880	\$1,492,758,350	\$12,638,171,300	423,936	198,427	\$591,202,600
\$ 44,821 - \$67,230	205,074	\$14,060,709,359	\$1,621,791,640	\$11,014,726,706	254,186	157,712	\$597,282,046
\$ 67,231 and Over	132,830	\$24,800,210,684	\$4,819,326,641	\$18,017,719,593	180,087	126,441	\$1,218,829,360
Total	1,397,737	\$71,541,171,389	\$9,323,179,153	\$54,506,755,716	1,769,279	674,678	\$2,810,842,559

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

2012 Taxable Income Brackets	Number of Taxpayers	Adjusted Gross Income	Federal Tax Deduction	Taxable Income	Number of Personal Credits	Number of Dependent Credits	Tax Liability
\$ 0	103,921	\$-857,947,719	\$302,806,312	\$0	216,481	20,740	\$-3,058,587
\$ 1 - \$ 1,494	44,769	\$166,168,006	\$11,359,120	\$34,188,263	65,524	6,816	\$-1,207,355
\$ 1,495 - \$ 2,988	54,117	\$282,051,704	\$16,439,172	\$122,844,371	77,689	8,469	\$-1,862,212
\$ 2,989 - \$ 5,976	80,842	\$622,154,713	\$32,314,053	\$344,230,669	128,704	21,872	\$-5,969,616
\$ 5,977 - \$13,446	83,680	\$1,086,391,451	\$18,832,412	\$758,570,827	163,119	68,686	\$-18,459,979
\$ 13,447 - \$22,410	31,619	\$666,797,332	\$3,566,933	\$525,205,819	64,696	43,804	\$-5,854,002
\$ 22,411 - \$29,880	3,524	\$113,732,160	\$5,012,885	\$89,804,058	6,209	2,805	\$-397,904
\$ 29,881 - \$44,820	3,360	\$162,543,163	\$16,318,434	\$123,474,355	4,235	1,536	\$-496,286
\$ 44,821 - \$67,230	2,255	\$165,092,321	\$21,869,504	\$121,848,096	3,070	1,246	\$-591,383
\$ 67,231 and Over	2,064	\$630,381,113	\$141,613,264	\$425,936,870	3,519	1,498	\$-7,174,296
Total	410,151	\$3,037,364,244	\$570,132,089	\$2,546,103,328	733,246	177,472	\$-45,071,620