



Iowa Department of **REVENUE**

2014 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

2014 RETURNS FILED IN 2015
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INTRODUCTION

In 2015, a total of \$3.2 billion in Iowa individual income tax liability was reported by two million taxpayers for tax year 2014. The reported tax was based on \$142 billion in Iowa net income and \$105 billion in net taxable income. This report provides a summary of data obtained from 2014 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 2014 Iowa individual income tax returns.
- Statistical appendices.
 - Appendix A provides data for all taxpayers.
 - Appendix B provides data for Iowa-resident taxpayers only.

OVERVIEW OF RELEVANT FEATURES OF TAX LAW – TAX YEAR 2014

The key features of the 2014 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 2014, 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 2014 tax year claims data will be available in August 2017.

Tax Year 2014 Law Changes

Comparisons between the statistical data contained in this report and data contained in reports from prior years should be made with due consideration of the effects of tax law changes. Year to year increases or decreases in a given measure may arise from changes in law as well as demographic or economic trends. Important Iowa tax law changes applicable to tax year 2014 include the following:

- The income tax brackets in the rate schedule were indexed upward by 1.4 percent. The indexation is made each year to prevent taxpayers from incurring increased tax liabilities due to inflation.
- The standard deduction for single filers and married individuals filing separately was \$1,920; up from \$1,900 in tax year 2013. For all other filing statuses the standard deduction was \$4,740; up from \$4,670 the prior year.
- Social Security benefits were completely phased out of taxable income in tax year 2014.
- Iowa did not couple with the 50 percent bonus depreciation Internal Revenue Code change for tax year 2014.
- Iowa coupled with other federal provisions for tax year 2014, including the following:
 - 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.
- Other changes to the Iowa individual income tax include the following:
 - The Volunteer Firefighter/EMS/Reserve Peace Officer Tax Credit was increased to \$100. State certified reserve peace officers became eligible for the credit in 2014.
 - A nonrefundable Taxpayers Trust Fund Tax Credit of \$15 was available for each taxpayer who filed a 2014 Iowa 1040 return by November 2, 2015. The maximum value of this tax credit may change from year to year and was lower in 2014 than in 2013.
 - The Iowa Earned Income Tax Credit was increased to 15 percent of the federal Earned Income Tax Credit.
 - Military retirement pay, including survivor benefits, was no longer subject to Iowa income tax.
 - The Iowa Solar Energy System Tax Credit was raised to 60 percent of the federal solar energy credit, with a maximum Iowa credit for a residential installation of \$5,000.
 - A Farm to Food Donation Tax Credit was available for producers of food who donated food to an Iowa food bank or an Iowa emergency feeding organization. This tax credit was equal to 15 percent of the value of the donation up to a maximum of \$5,000.
 - An Adoption Tax Credit was available for the first \$2,500 of unreimbursed expenses related to children placed permanently in Iowa during the tax year.

Filing Requirements

For 2014, single taxpayers who were Iowa residents, under age 65, and had Iowa net income of \$9,000 or more were required to file an Iowa tax return. Iowa residents other than single filers who were under age 65 and had household Iowa net income of \$13,500 or more were required to file an Iowa return. Single taxpayers with Iowa net income of \$5,000 or more who were claimed as a dependent on another person's return were required to file a return.

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, 2014.
- Married Filing Joint Return – For married couples as of December 31, 2014 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, 2014 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 reported on the Iowa income tax return. Iowa taxpayers must report all income for the entire year unless it is specifically excluded by law, as is, for example, US Treasury interest. In 2014, all Social Security benefits were not subject to Iowa taxation; although Iowa taxpayers were required to report Social Security benefits subject to federal taxation based on pre-1993 tax law, this amount is not included in gross income. 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 student loan interest payments. In 2014, Iowa continued to offer 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. 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 2014:

1. Iowa is one of three states that allowed the full deduction of federal income taxes paid during the year less federal income tax refunds received during the year. However, refunds resulting from the Earned Income Tax Credit, Additional Child Tax Credit, and refundable education credits were not included as refunds.
2. The larger of the following amounts:
 - a. A standard deduction of \$1,920 for single filers and for each married individual filing separately; a standard deduction of \$4,740 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 above those for which the Adoption Tax Credit was claimed, 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 2014 Iowa returns was subject to the following rates and tax brackets (see Table 1):

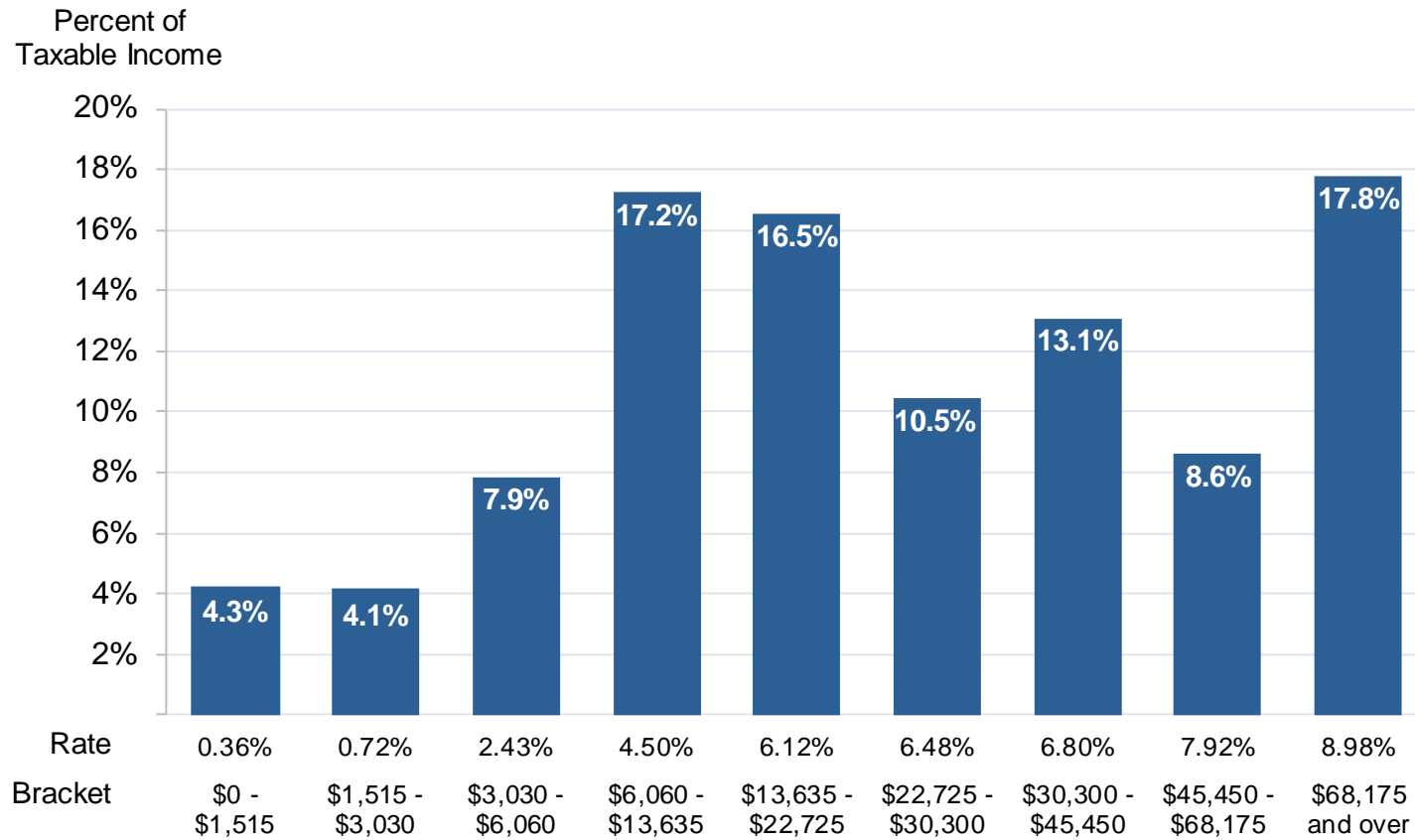
Table 1. Iowa 2014 Tax Rate Schedule

| Rate | Taxable Income | | | |
|-------|----------------|----------|--------------|----------|
| 0.36% | over | \$0 | but not over | \$1,515 |
| 0.72% | over | \$1,515 | but not over | \$3,030 |
| 2.43% | over | \$3,030 | but not over | \$6,060 |
| 4.50% | over | \$6,060 | but not over | \$13,635 |
| 6.12% | over | \$13,635 | but not over | \$22,725 |
| 6.48% | over | \$22,725 | but not over | \$30,300 |
| 6.80% | over | \$30,300 | but not over | \$45,450 |
| 7.92% | over | \$45,450 | but not over | \$68,175 |
| 8.98% | over | \$68,175 | | |

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

Figure 1 shows the percentage of total 2014 taxable income of Iowa residents within each bracket and its associated statutory tax rate. For example, the first \$1,515 of taxable income comprises 4.3 percent of total taxable income reported by Iowa-resident taxpayers; this amount is taxed at 0.36 percent. The State’s highest marginal tax rate, 8.98 percent, was applicable to 17.8 percent of total taxable income of Iowa residents. Half of Iowa residents’ taxable income, 50.1 percent, is subject to a marginal rate of 6.12 percent or lower. The information in Figure 1 differs from that provided in Table 14 in the statistical tables where values for a taxpayer are grouped based on each taxpayer’s total taxable income.

Figure 1. Tax Year 2014 Aggregate Taxable Income of Iowa Residents by Tax Rate and Tax Bracket



Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 2014:

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

Nonresident 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 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 2014 TAX YEAR

Filing Status

The Iowa tax structure allows for six filing status options. The share of taxpayers by filing status (Figure 2A) and the share of tax liability by filing status (Figure 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.

Figure 2A. Percentage of Taxpayers by Filing Status

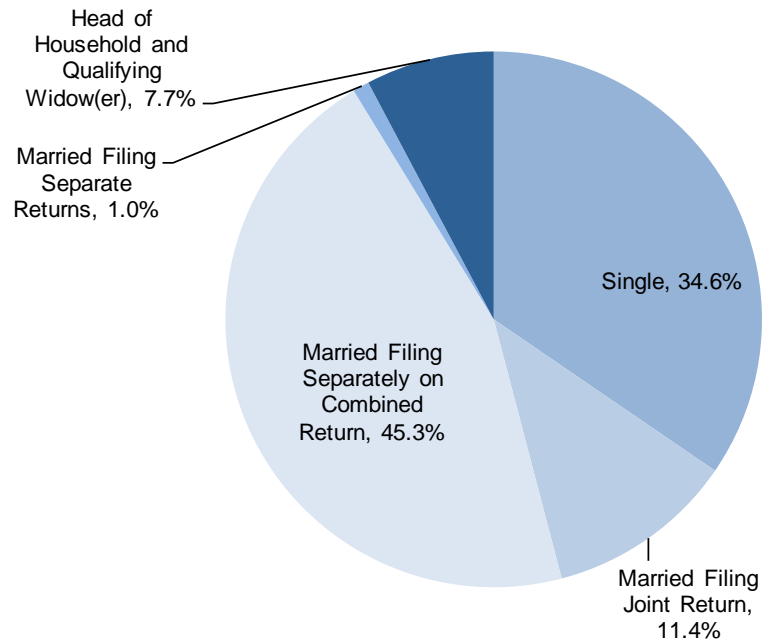
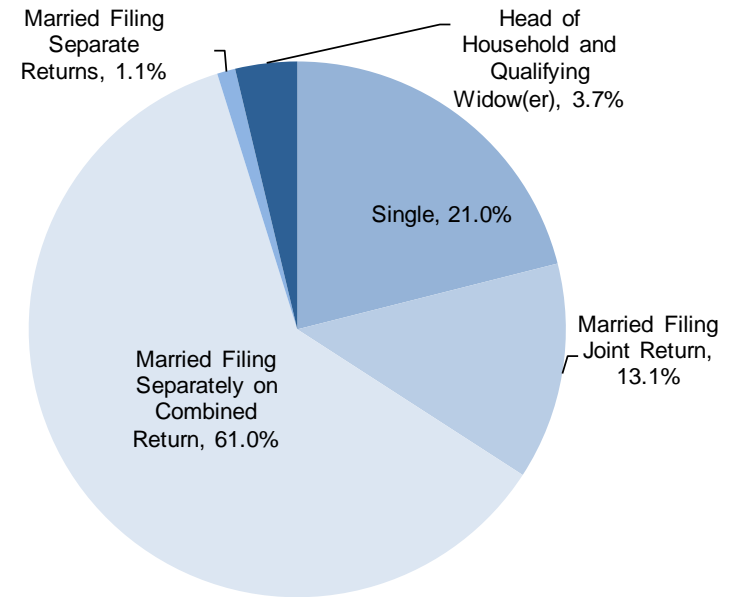


Figure 2B. Percentage of Tax Liability by Filing Status



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 2014 tax year, a total of \$21.7 billion in net federal taxes were deducted from net income compared to \$19.6 billion in tax year 2013.

Additional Taxes

The special tax on lump sum distributions of pensions was paid by 166 individuals, totaling \$44,251. The Iowa alternative minimum tax was imposed, for the most part, on the same tax preference items and adjustments on which the federal Alternative Minimum Tax was imposed, and equaled the excess of the alternative minimum tax calculation over the amount owed under the progressive rates or the alternate tax. The Iowa alternative minimum tax was reported by 29,642 taxpayers and amounted to \$10.8 million, up from \$9.9 million in 2013. School District Surtax collections decreased in 2014. Of Iowa's 338 school districts, 281 imposed the surtax, receiving \$103.0 million in revenue from this State-collected source of revenue. In 2013, 286 districts imposed the surtax and received \$104.2 million. One county (Appanoose) imposed a local surtax to fund emergency medical services. Appanoose County received \$71,420 from this surtax in 2014.

Tax Credits

Excluding the exemption credits, the nonresident/part-year resident credits, and the out-of-state tax credit, \$275.0 million in credits were claimed on 2014 returns, compared with \$291.9 million in 2013. Table 2 documents the utilization of those tax credits claimed directly on the 2014 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 amounted to \$87.5 million in 2013, when the maximum amount of this tax credit was \$54. In 2014, however, aggregate claims for this tax credit were only \$24.9 million, a result of the decrease in the maximum credit amount between the two years. The maximum credit was \$15 in 2014, or \$30 for joint-filing couples. The reduction in claims of the Taxpayers Trust Fund Tax Credit explains the year to year decrease in tax credit claims overall.

Check-offs

Approximately 70,800 contributions totaled \$400,000 for the five check-off line items provided on the 2014 tax return (See Table 2). In 2013, there were approximately 83,000 contributions that totaled approximately \$433,000.

Table 2. Additional Taxes, Credits, and Check-Off Programs for 2014

| <u>Tax Item</u> | <u>Effective Year</u> | <u>Characteristics</u> | <u>Impact In 2014</u> |
|--|-----------------------|--|--|
| Additional Taxes | | | |
| Lump Sum Distribution Tax | 1982 | 25% of federal tax on lump sum distributions of pensions. | 166 Taxpayers \$45,251 |
| Iowa Alternative Minimum Tax | 1982 | 6.7% of Iowa alternative taxable income to the extent that the alternative minimum tax exceeds regular tax. | 29,642 Taxpayers \$10.8 Million |
| School District Surtax | 1976 | Up to 20% of State income tax in authorizing districts. | 866,708 Taxpayers in 281 School Districts \$103.0 Million |
| Emergency Medical Services Surtax | 1992 | Up to 1% of State income tax in authorizing counties. | 5,438 Taxpayers in 1 County (Appanoose) \$71,420 |
| 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. | 133,310 Taxpayers \$15.4 Million |
| Volunteer Firefighter/EMS Personnel/Reserve Peace Officer Tax Credit | 2013 | A tax credit of up to \$100 for volunteer firefighters, volunteer emergency medical services (EMS) personnel, and reserve peace officers. The credit is prorated to the number of months of service in the year. | 14,184 Taxpayers \$1.4 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 2014, the maximum Taxpayers Trust Fund Tax Credit was \$15 for each taxpayer or \$30 for couples filing jointly. The tax credit is limited to tax liability after all other nonrefundable credits. | 1.5 Million Taxpayers \$24.9 Million (See Note 2 on page 15) |

| <u>Tax Item</u> | <u>Effective Year</u> | <u>Characteristics</u> | <u>Impact In 2014</u> |
|--|-----------------------|--|-------------------------------------|
| Refundable Tax Credits (see Note 1) | | | |
| Fuel Tax Credit | 1975 | Credit for motor vehicle fuel tax paid on fuel used for exempt purposes. | 21,649 Taxpayers \$2.4 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. | 21,490 Taxpayers \$4.1 Million |
| Earned Income Tax Credit (EITC) | 1990 | 15% of federal Earned Income Tax Credit in 2014, with eligibility based on income, marital status, and number of dependents. | 238,422 Taxpayers \$71.1 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. | 4,850 Taxpayers \$0.7 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 | 48,809 Taxpayers \$73,214 |
| Fish and Wildlife Check-off | 1982 | Taxpayers may contribute \$1 or more of their own money to the Fish/Wildlife Protection Fund | 7,561 Taxpayers \$132,545 |
| State Fair Check-off | 1993 | Taxpayers may contribute \$1 or more of their own money to the State Fairgrounds Renovation Fund. | 4,726 Taxpayers \$62,756 |

| <u>Tax Item</u> | <u>Effective Year</u> | <u>Characteristics</u> | <u>Impact In 2014</u> |
|--|-----------------------|--|-----------------------------|
| Combined Iowa Volunteer Firefighters Check-off and Veterans Trust Contribution Check-off | 2004 and 2006 | Taxpayers may contribute \$1 or more of their own money to be divided evenly between the Iowa Volunteer Firefighters Fund and the Veterans Trust Fund. | 4,615 Taxpayers \$63,496 |
| Child Abuse Prevention Check-off | 2008 | Taxpayers may contribute \$1 or more of their own money to the Child Abuse Prevention Fund. | 5,102 Taxpayers \$68,032 |

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 2014 Iowa 1040 tax form. For 2014, total other nonrefundable credits of \$137.9 million were claimed by 23,698 taxpayers; other refundable credits were claimed by 1,960 taxpayers and totaled \$17.1 million. Additional information on 2014 tax credit claims will be published in the Annual Tax Credits Claims Report in August 2017, 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 2014 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.

INCIDENCE BY ADJUSTED GROSS INCOME

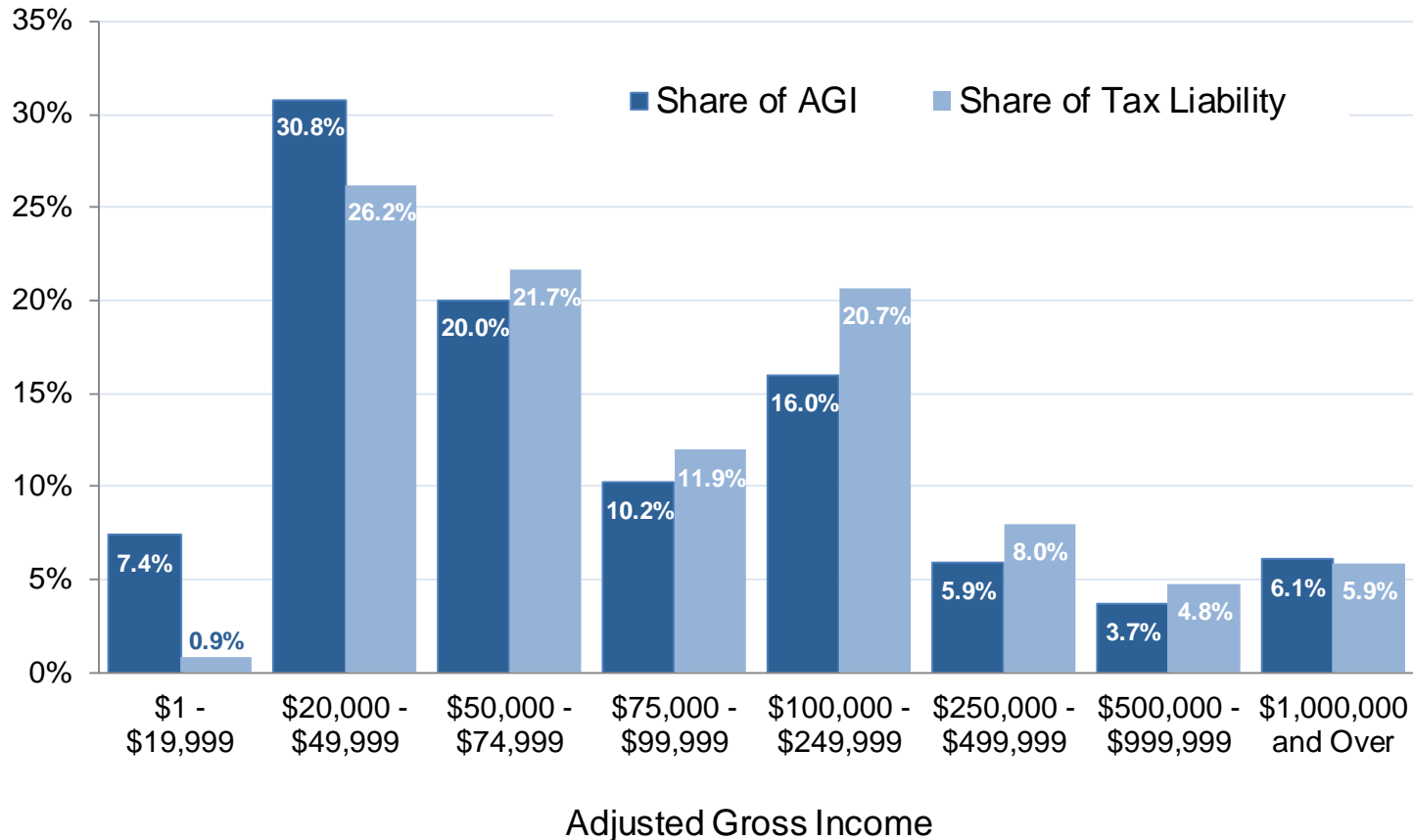
One measure of a state's income tax structure is tax incidence, which may be defined as tax liability as a share of net income. Table 3 presents incidence calculations both for all taxpayers and for Iowa-resident taxpayers only. Note that, for both groups, net income represents income from all sources, 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 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

| Adjusted Gross Income Class | All Taxpayers | | | Iowa Resident Taxpayers Only | | |
|--------------------------------|----------------------|--------------------------------|-----------|------------------------------|--------------------------------|-----------|
| | AGI (\$ millions) | Tax Liability (\$ millions) | Incidence | AGI (\$ millions) | Tax Liability (\$ millions) | Incidence |
| \$0 or Less | -\$2,944.9 | -\$1.7 | N/A | -\$1,509.2 | -\$1.2 | N/A |
| \$1 - \$4,999 | \$384.7 | -\$2.2 | -0.58% | \$354.8 | -\$2.1 | -0.60% |
| \$5,000 - \$9,999 | \$1,275.4 | -\$5.5 | -0.43% | \$1,176.9 | -\$5.3 | -0.45% |
| \$10,000 - \$19,999 | \$4,711.8 | \$34.4 | 0.73% | \$4,345.1 | \$33.2 | 0.76% |
| \$20,000 - \$29,999 | \$7,499.0 | \$170.8 | 2.28% | \$6,906.5 | \$164.9 | 2.39% |
| \$30,000 - \$39,999 | \$9,537.6 | \$299.4 | 3.14% | \$8,784.1 | \$289.5 | 3.30% |
| \$40,000 - \$49,999 | \$9,613.8 | \$340.8 | 3.55% | \$8,826.5 | \$330.0 | 3.74% |
| \$50,000 - \$59,999 | \$8,411.6 | \$312.6 | 3.72% | \$7,630.2 | \$302.2 | 3.96% |
| \$60,000 - \$74,999 | \$9,412.2 | \$360.2 | 3.83% | \$8,320.7 | \$346.3 | 4.16% |
| \$75,000 - \$99,999 | \$9,585.1 | \$375.1 | 3.91% | \$8,107.0 | \$357.3 | 4.41% |
| \$100,000 - \$249,999 | \$16,741.9 | \$657.5 | 3.93% | \$12,710.9 | \$618.1 | 4.86% |
| \$250,000 - \$499,999 | \$7,755.4 | \$260.7 | 3.36% | \$4,691.1 | \$239.3 | 5.10% |
| \$500,000 - \$999,999 | \$6,310.4 | \$158.5 | 2.51% | \$2,943.0 | \$142.8 | 4.85% |
| \$1,000,000 - And Over | \$53,207.1 | \$239.8 | 0.45% | \$4,834.9 | \$175.9 | 3.64% |
| Total | \$141,500.9 | \$2,541.4 | 1.80% | \$78,122.7 | \$2,990.8 | 3.83% |

Figure 3 provides additional data regarding the progressivity of the Iowa income tax. It concerns only Iowa residents with positive AGI. Broadly speaking, the Figure reflects the structure of the Iowa income tax, wherein higher statutory marginal tax rates apply to higher taxable incomes. Thus, the aggregate share of tax liability borne by taxpayers with incomes below \$50,000 is less than their aggregate share of total AGI. For taxpayers in most other income groups, the situation is reversed, although it is also true to a lesser degree of taxpayers with AGI above \$1 million. Among groups with AGI above \$50,000, share of tax liability and share of AGI are most disproportionate for those taxpayers with income of between \$100,000 and \$250,000. This group reported 16 percent of total income but 21 percent of tax liability.

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



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

EFFECTIVE TAX RATES

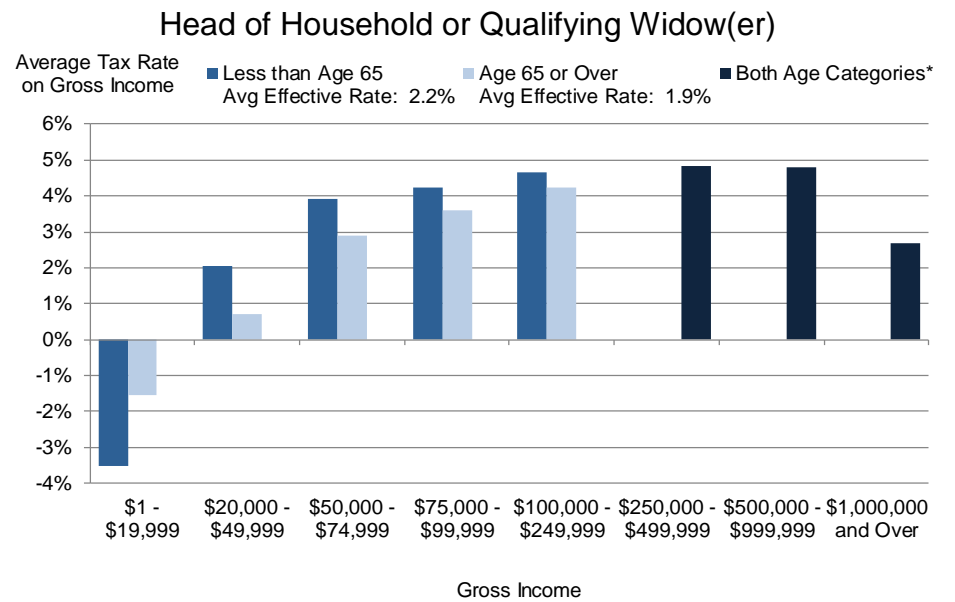
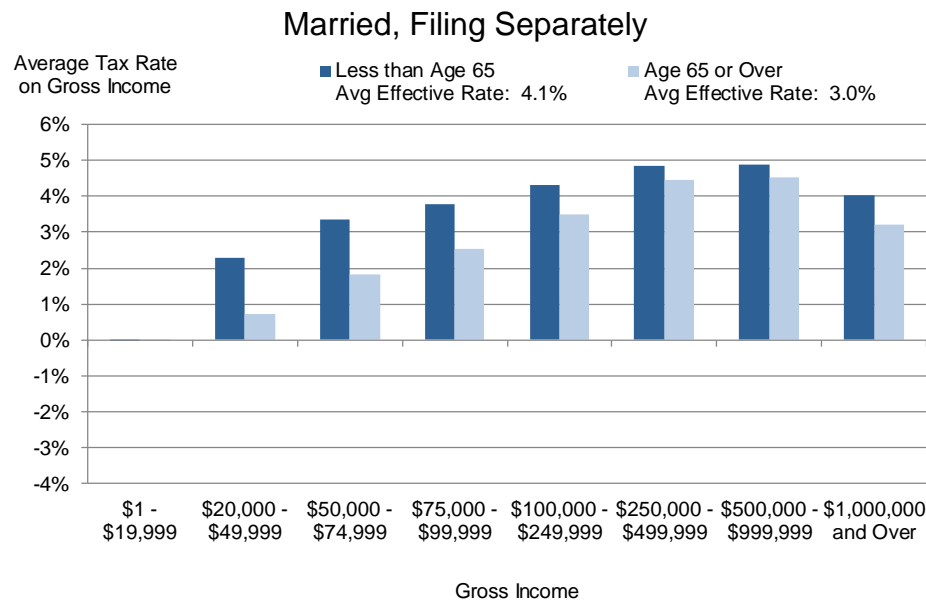
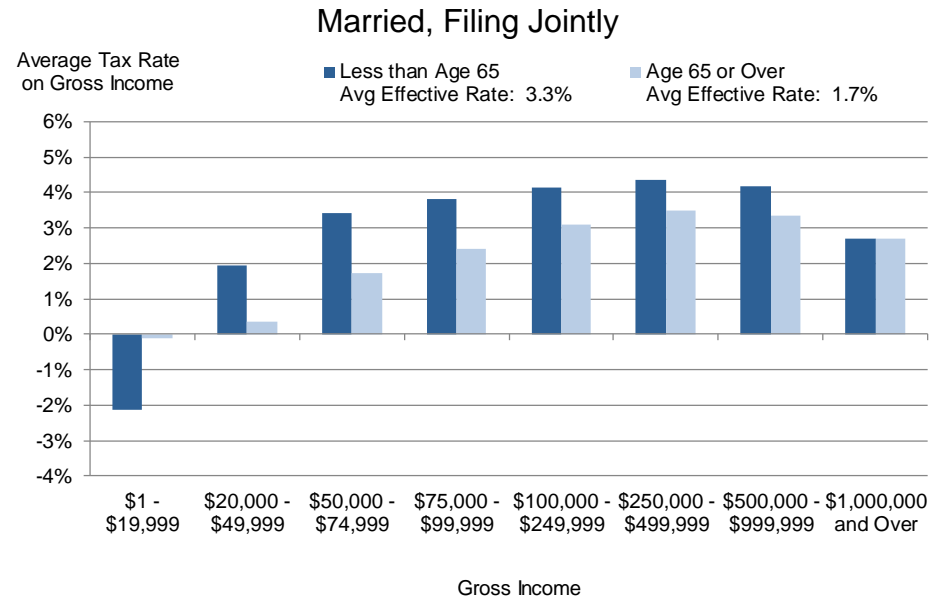
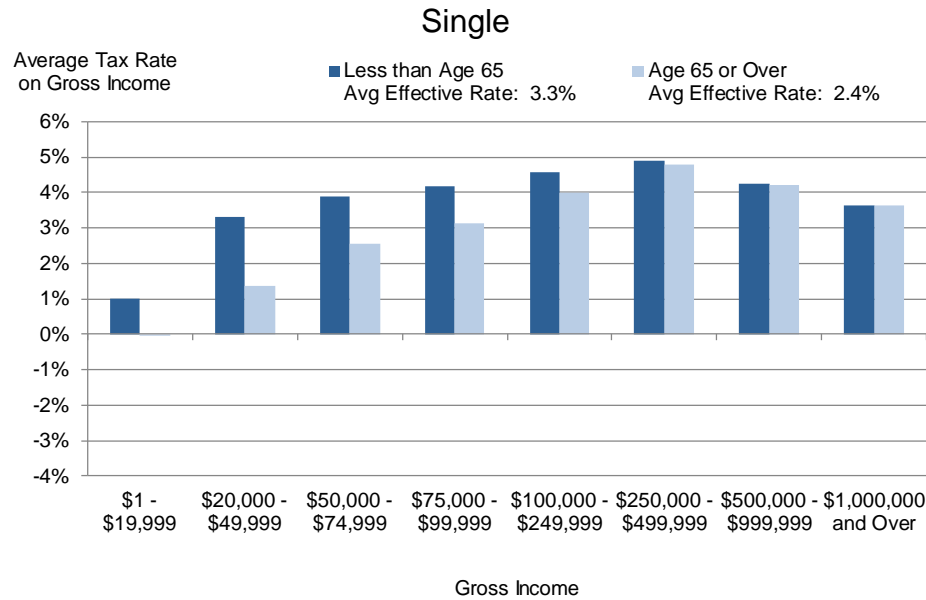
In addition to tax incidence based on AGI, an average effective tax rate can be calculated with tax liability expressed as a percentage of gross income. Although gross income is perhaps the best measure available from the tax return of ability to pay, certain provisions lead to different average effective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

To account for these important differences, Figure 4 presents average effective tax rates by gross income level and age group for the various filing statuses which may be used by Iowa taxpayers. The figure excludes taxpayers with negative gross income. Across all income groups, filing statuses, and income levels, the average effective tax rate in 2014 was 3.5 percent. Among taxpayers aged 65 or over, it ranged from 1.7 percent for married taxpayers filing jointly to 3.0 percent for married taxpayers filing separately. Among taxpayers aged less than 65, the average effective tax rate ranged from 2.2 percent for those filing as head of household or qualifying widow(er) to 4.1 percent for married taxpayers filing separately.

For the reasons broadly outlined above, average effective tax rates vary considerably across income groups within each age category and filing status. The average effective rate is, in fact, negative for the lowest-income groups among married taxpayers filing jointly and taxpayers filing as a head of household or qualifying widow(er). This is primarily an effect of the EITC, which particularly targets low-income earners with dependent children.

Although average effective tax rates reflect to some degree the progressive structure of Iowa's statutory marginal tax rates, taxpayers with the highest levels of gross income in 2014 did not experience the highest average effective rates. Rather, Figure 4 shows that the contour of average effective rates by gross income is somewhat bell-shaped across all filing statuses. Among taxpayers filing single, for example, those below age 65 with gross income between \$250,000 and \$499,000 had the highest average effective rate, 4.9 percent. This group was followed by those below age 65 with income between \$100,000 and \$249,000, whose average effective tax rate was 4.6 percent. Meanwhile, single taxpayers below age 65 with gross income greater than \$1 million had an average effective rate of 3.6 percent, an average effective rate below that of single taxpayers below age 65 whose gross income was between \$50,000 and \$74,999. This broad pattern is consistent across all filing statuses, with the highest average effective tax rates being experienced by taxpayers with gross incomes between \$100,000 and \$999,999.

Figure 4. Tax Year 2014 Iowa Individual Income Tax Average Effective Rates by Filing Status for Resident Filers



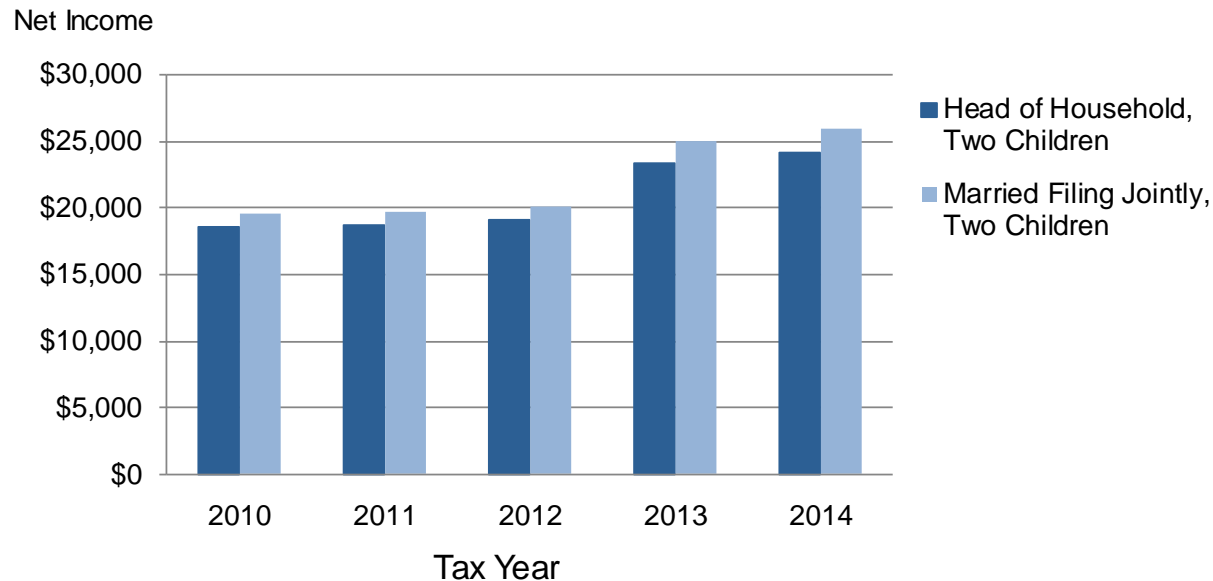
* Age groups are combined for categories with small numbers of filers.

LOW-INCOME TAXPAYERS AND THE IOWA INDIVIDUAL INCOME TAX

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

In tax years 2010 through 2012, the net income level below which a household with two children owed no Iowa income tax was between \$18,500 and \$19,100 for single taxpayers filing as head of household and between \$19,500 and \$20,100 for married taxpayers. In 2013, the thresholds increased to \$23,319 and \$25,055 respectively. In 2014, the income level at which a household of three incurred its first dollar of Iowa individual income tax liability was \$24,131; for a household of four it was \$25,980.

Figure 5. Net Income at which First Dollar of Iowa Individual Income Tax is Collected, Tax Years 2010 through 2014

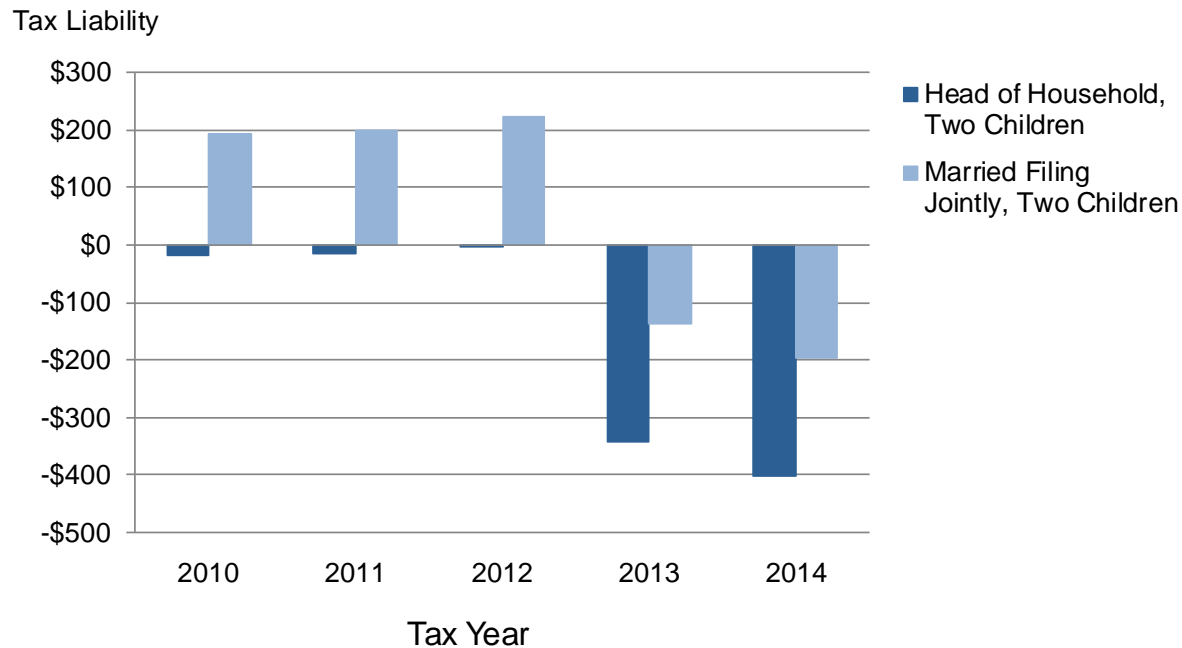


Note: Figure reflects assumptions specified for taxpayers filing married jointly or head of household with two children.

Figure 6 also presents data for tax years 2010 through 2014. The figure shows estimated Iowa individual income tax liability for households whose net income was equivalent to the poverty threshold under guidelines computed by the U.S. Department of Health and Human Services (HHS). These thresholds are adjusted annually and vary by family size. Figure 6 provides tax liability estimates for both a household of three, headed by a single parent filing as a head of household, and a household of four, headed by a married couple filing jointly. These estimates are based on Iowa individual income tax rates and brackets, standard deduction amounts, personal and dependent exemption credits, and the Iowa Earned Income Tax Credit.

For all five years shown in the figure, Iowa income tax liability for a household of three whose net income was at the poverty threshold was negative. Given the assumptions underlying these estimates, this is a result of the EITC, which is refundable. Beginning with tax year 2013, Iowa income tax liability for a household of four was likewise negative. For both types of households, Iowa income tax liability decreased in tax years 2013 and 2014, reflecting the changes in the Iowa EITC described above. In 2014, the poverty threshold for a household of three was \$19,790; given the assumptions used for this analysis, such a household had an Iowa income tax liability of -\$402. A typical household of four with net income at the poverty threshold in 2014, or \$23,850, would have Iowa income tax liability of -\$213.

Figure 6. Estimated Iowa Income Tax Liability at Poverty Threshold, Tax Years 2010 through 2014



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

HISTORICAL TRENDS IN FILINGS, INCOME, AND TAX LIABILITY

Table 4 provides data for number of taxpayers, adjusted gross income (AGI), net taxable income, and tax liability for the last ten years. It 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.

It is possible for a taxpayer's AGI to be negative under certain circumstances, such as when business income losses or capital losses exceed positive sources of income. Tax liability may also be negative, which occurs when refundable credits exceed the tax liability reported on line 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. Many taxpayers receive a refund even though tax liability is positive.

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, the jumps were the result of economic circumstances, including a rise in incomes after a period marked by recession and weak growth. However, the increases in 2012 also reflected a shift of reported income from 2013 into the end of 2012 owing to likely increases in federal tax law that were pending at the time. Mirroring these increases, AGI, net taxable income, and tax liability decreased in the following year; these decreases in 2013 were at least partly a result of the noted shift in income into 2012. In addition, because Iowa allows individuals to deduct federal taxes paid during the tax year, the 2013 federal tax law changes that increased federal tax liability also partly reduced Iowa taxable income and tax liability. In 2014, aggregate AGI increased by 12 percent over that reported for 2013, as did taxable income. Tax liability increased by 9 percent.

Table 4. Historical Iowa Individual Income Tax Statistics

| Tax Year | Number of Taxpayers ¹ | | Adjusted Gross Income | | Net Taxable Income | | Tax Liability | |
|---|----------------------------------|--------------------------|-----------------------|--------------------------|--------------------|--------------------------|-----------------|--------------------------|
| | Sum | Annual Percentage Change | Sum | Annual Percentage Change | Sum | Annual Percentage Change | Sum | Annual Percentage Change |
| Excludes Negative Values for AGI and and Tax Liability ² | | | | | | | | |
| 2005 | 1,864,673 | | \$90,501,231,692 | | \$68,088,946,006 | | \$2,271,758,833 | |
| 2006 | 1,901,615 | 2.0% | \$106,733,354,743 | 17.9% | \$78,565,951,142 | 15.4% | \$2,456,750,029 | 8.1% |
| 2007 | 1,972,275 | 3.7% | \$119,342,701,358 | 11.8% | \$88,902,026,890 | 13.2% | \$2,680,264,599 | 9.1% |
| 2008 | 1,967,388 | -0.2% | \$105,188,576,061 | -11.9% | \$75,436,172,050 | -15.1% | \$2,634,524,681 | -1.7% |
| 2009 | 1,929,464 | -1.9% | \$95,657,155,487 | -9.1% | \$71,170,498,003 | -5.7% | \$2,558,124,627 | -2.9% |
| 2010 | 1,949,314 | 1.0% | \$108,702,155,991 | 13.6% | \$82,514,815,717 | 15.9% | \$2,693,295,855 | 5.3% |
| 2011 | 1,975,659 | 1.4% | \$115,071,525,087 | 5.9% | \$83,579,250,337 | 1.3% | \$2,797,666,241 | 3.9% |
| Includes Negative Values for AGI and and Tax Liability | | | | | | | | |
| 2011 | 1,975,659 | 1.4% | \$110,700,234,493 | | \$83,579,250,337 | 1.3% | \$2,769,700,512 | |
| 2012 | 1,996,577 | 1.1% | \$137,534,390,953 | 24.2% | \$105,830,070,600 | 26.6% | \$3,178,409,283 | 14.8% |
| 2013 | 2,004,070 | 0.4% | \$126,123,419,966 | -8.3% | \$93,699,048,100 | -11.5% | \$2,938,423,967 | -7.6% |
| 2014 | 2,037,708 | 1.7% | \$141,500,928,312 | 12.2% | \$105,004,624,811 | 12.1% | \$3,200,462,636 | 8.9% |

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 after present sums for AGI and tax liability 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.

Figure 7. Percentage of Taxpayers Filing Paper Returns and Electronic Returns, by Tax Year

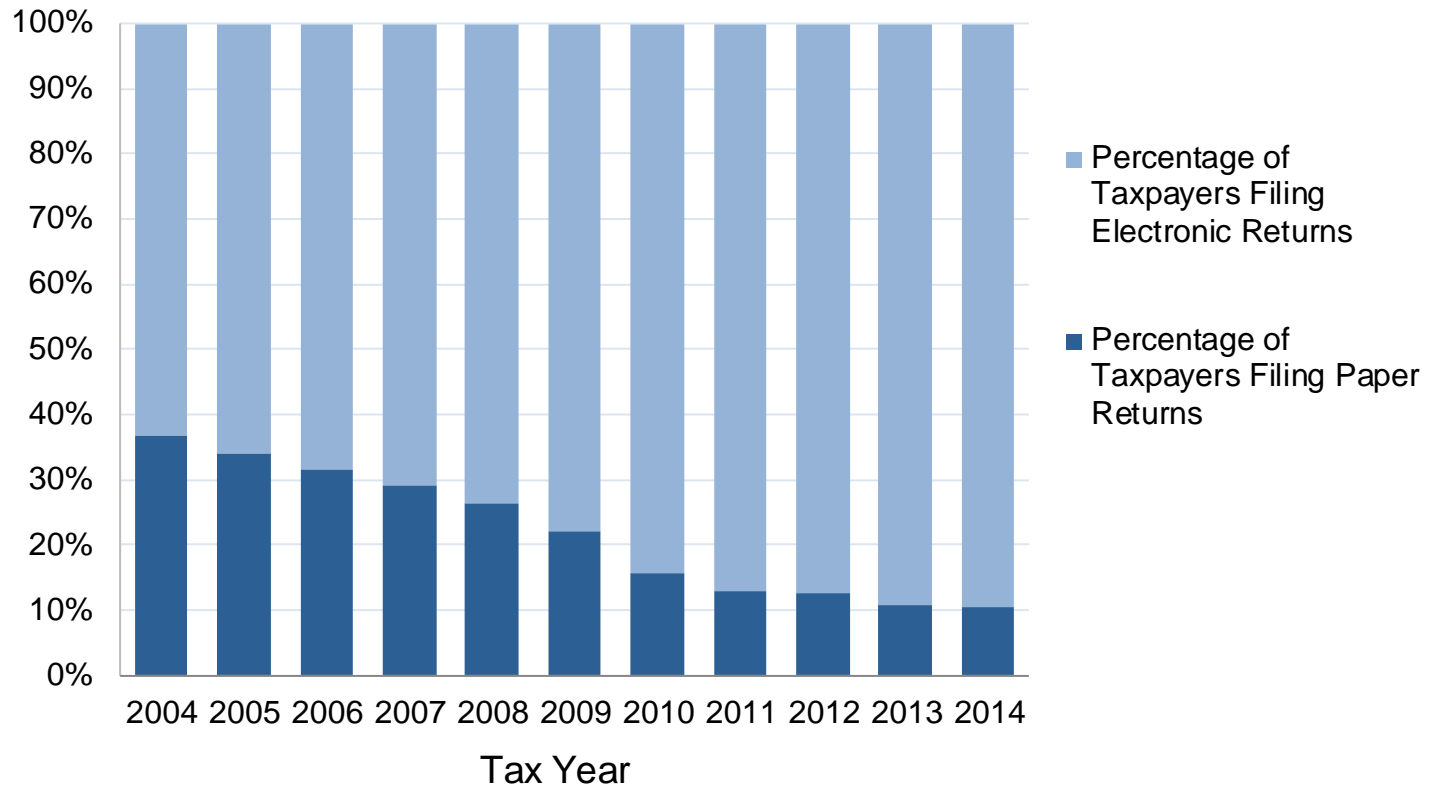


Figure 7 provides historical data concerning the share of all taxpayers filing paper or electronic returns. The figure concerns both resident and nonresident filers. Since 2004, the percentage of taxpayers who file paper returns has decreased from 37 percent to just over 10 percent. Based on a recent analysis by the Iowa Department of Revenue, the average cost of processing each paper return is nearly seven times greater than processing each electronic return.

EXPLANATION OF TERMS

Filing Status

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

Single

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

Married

- Married, filing jointly (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)

Personal Credits

From Step 3 on IA 1040

Dependent Credits

From Step 3 on IA 1040

Adjusted Gross Income (AGI)

From line 26 IA 1040

Federal Tax Deduction

The difference between line 34 IA 1040 and line 29 IA 1040

Itemized or Standard Deduction

From line 37 IA 1040

Net Taxable Income

From line 38 IA 1040

Tuition and Textbook Tax Credit

From line 44 IA 1040

Volunteer Firefighter/EMS

From line 45 IA 1040

Personnel/Reserve Peace Officer Tax Credit

Other Nonrefundable Tax Credits

From line 50 IA 1040. Includes: Iowa New Jobs Tax Credit, Iowa Alternative Minimum Tax Credit, S Corporation Apportionment Tax Credit, Franchise Tax Credit, Investment Tax Credit, Housing Investment Tax Credit, 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, Solar Energy System Tax Credit, and Farm to Food Donation Tax Credit.

Tax Liability

From line 51 IA 1040 less any refundable credits and the Taxpayers Trust Fund Tax

Credit other than withholding or estimates

| | |
|--|--|
| Out-of-State Tax Credit | From line 57 IA 1040 |
| Fuel Tax Credit | From line 58 IA 1040 |
| 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 |
| 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, the Ethanol Promotion Tax Credit, and the Adoption Tax Credit. |
| Taxpayers Trust Fund Tax Credit | From line 64 IA 1040 |
| Pay Returns | Returns with tax liability greater than zero |
| No-Pay Returns | Returns with tax liability less than or equal to zero |
| Refundable Tax Credit | A refundable tax credit provides a net payment, or refund, to the taxpayer in the event the tax credit amount exceeds tax liability. |
| Nonrefundable Tax Credit | A nonrefundable tax credit offsets tax liability; however, any credit amount greater than tax liability is not paid to the claimant and remains unused. For many nonrefundable tax credits, the unused tax credit amount may be carried forward to subsequent tax years. |

Note: It is possible for a taxpayer to report negative adjusted gross income or zero taxable income yet incur tax liability. This can occur when a taxpayer reports large federal refunds or faces lump sum or Iowa alternative minimum tax liabilities. Conversely, a taxpayer may report high income yet owe no tax. This can happen when a taxpayer reports large federal tax deductions, itemized deductions, or tax credits. Among nonresidents who report high adjusted gross incomes, but little Iowa-source income, it is common for nonresident credits to largely offset or eliminate Iowa tax 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, 2015). 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 2015.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2015 THROUGH DECEMBER 31, 2015

| Number of Returns | Tax | Penalty (Includes Fees) | Interest | Total Amount |
|----------------------|-----------------|----------------------------|-----------------|-----------------|
| 10,980 | \$57,496,820.85 | \$5,782,159.82 | \$11,715,221.35 | \$74,994,202.02 |

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

| AGI Class | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|--------------------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| \$ 0 or Less | 58,373 | \$-2,944,891,745 | \$7,929,277 | 124,643 | 10,613 | \$-1,666,869 |
| \$ 1 - \$ 2,999 | 75,338 | \$121,316,774 | \$35,536,724 | 108,527 | 7,964 | \$-761,328 |
| \$ 3,000 - \$ 4,999 | 65,581 | \$263,340,751 | \$132,074,488 | 91,077 | 8,711 | \$-1,481,433 |
| \$ 5,000 - \$ 9,999 | 170,459 | \$1,275,367,385 | \$846,549,023 | 242,717 | 33,210 | \$-5,453,661 |
| \$ 10,000 - \$ 19,999 | 315,860 | \$4,711,819,048 | \$3,510,751,421 | 465,165 | 110,435 | \$34,410,544 |
| \$ 20,000 - \$ 29,999 | 300,205 | \$7,498,978,132 | \$5,858,496,371 | 418,407 | 128,828 | \$170,767,931 |
| \$ 30,000 - \$ 39,999 | 273,584 | \$9,537,600,646 | \$7,579,327,714 | 358,743 | 134,456 | \$299,352,586 |
| \$ 40,000 - \$ 49,999 | 214,873 | \$9,613,756,189 | \$7,603,619,360 | 272,896 | 117,206 | \$340,829,167 |
| \$ 50,000 - \$ 59,999 | 153,827 | \$8,411,583,426 | \$6,576,549,057 | 194,801 | 94,649 | \$312,633,331 |
| \$ 60,000 - \$ 74,999 | 141,015 | \$9,412,202,473 | \$7,232,113,105 | 181,908 | 96,752 | \$360,190,488 |
| \$ 75,000 - \$ 99,999 | 111,906 | \$9,585,090,529 | \$7,222,813,440 | 150,167 | 86,304 | \$375,111,001 |
| \$ 100,000 - \$ 124,999 | 50,630 | \$5,619,471,747 | \$4,158,644,410 | 71,256 | 42,285 | \$224,443,552 |
| \$ 125,000 - \$ 149,999 | 26,353 | \$3,594,953,097 | \$2,621,525,778 | 38,288 | 22,234 | \$142,934,664 |
| \$ 150,000 - \$ 199,999 | 26,597 | \$4,571,279,523 | \$3,289,574,612 | 40,091 | 22,584 | \$179,495,189 |
| \$ 200,000 - \$ 249,999 | 13,277 | \$2,956,204,692 | \$2,089,713,438 | 20,737 | 11,313 | \$110,621,966 |
| \$ 250,000 - \$ 499,999 | 22,633 | \$7,755,403,809 | \$5,334,323,906 | 36,381 | 20,106 | \$260,749,150 |
| \$ 500,000 - \$ 999,999 | 9,247 | \$6,310,368,588 | \$4,186,154,105 | 15,594 | 8,840 | \$158,469,806 |
| \$1,000,000 and Over | 7,950 | \$53,207,083,248 | \$36,718,928,582 | 14,933 | 7,153 | \$239,816,552 |
| Total | 2,037,708 | \$141,500,928,312 | \$105,004,624,811 | 2,846,331 | 963,643 | \$3,200,462,636 |

**TABLE 2-A
TOTAL PAY RETURNS**

| AGI Class | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|--------------------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| \$ 0 or Less | 481 | \$-62,074,351 | \$1,899,088 | 799 | 132 | \$397,401 |
| \$ 1 - \$ 2,999 | 476 | \$711,657 | \$2,540,784 | 613 | 60 | \$64,800 |
| \$ 3,000 - \$ 4,999 | 889 | \$3,827,549 | \$4,992,117 | 987 | 88 | \$43,768 |
| \$ 5,000 - \$ 9,999 | 50,823 | \$422,277,937 | \$333,018,365 | 54,272 | 1,349 | \$2,825,061 |
| \$ 10,000 - \$ 19,999 | 211,282 | \$3,202,781,822 | \$2,527,200,774 | 248,728 | 21,790 | \$58,605,851 |
| \$ 20,000 - \$ 29,999 | 262,364 | \$6,599,349,392 | \$5,269,341,699 | 342,046 | 85,600 | \$175,143,158 |
| \$ 30,000 - \$ 39,999 | 261,693 | \$9,126,793,611 | \$7,329,360,446 | 339,306 | 128,908 | \$299,743,521 |
| \$ 40,000 - \$ 49,999 | 206,675 | \$9,247,176,796 | \$7,368,465,136 | 260,608 | 114,193 | \$341,119,633 |
| \$ 50,000 - \$ 59,999 | 147,657 | \$8,073,558,027 | \$6,350,703,854 | 185,797 | 92,125 | \$312,822,592 |
| \$ 60,000 - \$ 74,999 | 134,734 | \$8,991,659,369 | \$6,947,198,719 | 172,713 | 93,820 | \$360,394,505 |
| \$ 75,000 - \$ 99,999 | 105,884 | \$9,066,066,069 | \$6,862,780,861 | 140,905 | 82,916 | \$375,336,989 |
| \$ 100,000 - \$ 124,999 | 47,350 | \$5,254,300,292 | \$3,905,754,015 | 65,841 | 40,076 | \$224,563,260 |
| \$ 125,000 - \$ 149,999 | 24,363 | \$3,322,852,187 | \$2,435,394,735 | 34,951 | 20,842 | \$143,054,252 |
| \$ 150,000 - \$ 199,999 | 24,426 | \$4,196,776,895 | \$3,037,302,500 | 36,265 | 21,019 | \$179,737,373 |
| \$ 200,000 - \$ 249,999 | 11,945 | \$2,658,405,279 | \$1,891,807,276 | 18,325 | 10,378 | \$111,085,125 |
| \$ 250,000 - \$ 499,999 | 19,823 | \$6,771,107,023 | \$4,685,256,065 | 31,098 | 17,955 | \$261,497,209 |
| \$ 500,000 - \$ 999,999 | 7,671 | \$5,211,525,639 | \$3,461,423,890 | 12,496 | 7,451 | \$161,281,814 |
| \$1,000,000 and Over | 5,846 | \$28,760,830,515 | \$19,432,693,685 | 10,542 | 5,256 | \$245,661,725 |
| Total | 1,524,382 | \$110,847,925,708 | \$81,847,134,009 | 1,956,292 | 743,958 | \$3,253,378,037 |

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

| AGI Class | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|--------------------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| \$ 0 or Less | 57,892 | \$-2,882,817,394 | \$6,030,189 | 123,844 | 10,481 | \$-2,064,270 |
| \$ 1 - \$ 2,999 | 74,862 | \$120,605,117 | \$32,995,940 | 107,914 | 7,904 | \$-826,128 |
| \$ 3,000 - \$ 4,999 | 64,692 | \$259,513,202 | \$127,082,371 | 90,090 | 8,623 | \$-1,525,201 |
| \$ 5,000 - \$ 9,999 | 119,636 | \$853,089,448 | \$513,530,658 | 188,445 | 31,861 | \$-8,278,722 |
| \$ 10,000 - \$ 19,999 | 104,578 | \$1,509,037,226 | \$983,550,647 | 216,437 | 88,645 | \$-24,195,307 |
| \$ 20,000 - \$ 29,999 | 37,841 | \$899,628,740 | \$589,154,672 | 76,361 | 43,228 | \$-4,375,227 |
| \$ 30,000 - \$ 39,999 | 11,891 | \$410,807,035 | \$249,967,268 | 19,437 | 5,548 | \$-390,935 |
| \$ 40,000 - \$ 49,999 | 8,198 | \$366,579,393 | \$235,154,224 | 12,288 | 3,013 | \$-290,466 |
| \$ 50,000 - \$ 59,999 | 6,170 | \$338,025,399 | \$225,845,203 | 9,004 | 2,524 | \$-189,261 |
| \$ 60,000 - \$ 74,999 | 6,281 | \$420,543,104 | \$284,914,386 | 9,195 | 2,932 | \$-204,017 |
| \$ 75,000 - \$ 99,999 | 6,022 | \$519,024,460 | \$360,032,579 | 9,262 | 3,388 | \$-225,988 |
| \$ 100,000 - \$ 124,999 | 3,280 | \$365,171,455 | \$252,890,395 | 5,415 | 2,209 | \$-119,708 |
| \$ 125,000 - \$ 149,999 | 1,990 | \$272,100,910 | \$186,131,043 | 3,337 | 1,392 | \$-119,588 |
| \$ 150,000 - \$ 199,999 | 2,171 | \$374,502,628 | \$252,272,112 | 3,826 | 1,565 | \$-242,184 |
| \$ 200,000 - \$ 249,999 | 1,332 | \$297,799,413 | \$197,906,162 | 2,412 | 935 | \$-463,159 |
| \$ 250,000 - \$ 499,999 | 2,810 | \$984,296,786 | \$649,067,841 | 5,283 | 2,151 | \$-748,059 |
| \$ 500,000 - \$ 999,999 | 1,576 | \$1,098,842,949 | \$724,730,215 | 3,098 | 1,389 | \$-2,812,008 |
| \$1,000,000 and Over | 2,104 | \$24,446,252,733 | \$17,286,234,897 | 4,391 | 1,897 | \$-5,845,173 |
| Total | 513,326 | \$30,653,002,604 | \$23,157,490,802 | 890,039 | 219,685 | \$-52,915,401 |

TABLE 4-A
TOTAL SINGLE PAY RETURNS

| AGI Class | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|--------------------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| Less Than \$10,000 | 27,065 | \$229,579,076 | \$170,394,991 | 27,127 | 94 | \$1,241,460 |
| \$ 10,000 - \$ 19,999 | 111,599 | \$1,668,566,975 | \$1,321,322,550 | 119,428 | 4,966 | \$30,779,175 |
| \$ 20,000 - \$ 29,999 | 125,788 | \$3,155,865,799 | \$2,534,675,169 | 161,182 | 37,994 | \$81,472,262 |
| \$ 30,000 - \$ 39,999 | 108,893 | \$3,782,498,780 | \$3,039,433,441 | 143,055 | 44,850 | \$122,261,545 |
| \$ 40,000 - \$ 49,999 | 72,683 | \$3,241,519,824 | \$2,568,017,961 | 94,360 | 26,775 | \$117,938,417 |
| \$ 50,000 - \$ 59,999 | 44,638 | \$2,435,825,854 | \$1,888,719,895 | 58,335 | 15,643 | \$91,693,269 |
| \$ 60,000 - \$ 74,999 | 36,297 | \$2,415,527,799 | \$1,823,665,207 | 48,356 | 12,417 | \$92,648,560 |
| \$ 75,000 - \$ 99,999 | 24,605 | \$2,097,206,747 | \$1,541,707,432 | 33,458 | 7,790 | \$82,269,510 |
| \$ 100,000 - \$ 124,999 | 9,432 | \$1,044,534,863 | \$754,788,641 | 13,308 | 2,708 | \$42,612,735 |
| \$ 125,000 - \$ 149,999 | 4,412 | \$601,473,275 | \$431,256,838 | 6,448 | 1,227 | \$24,815,732 |
| \$ 150,000 - \$ 199,999 | 4,205 | \$721,089,967 | \$515,327,502 | 6,221 | 1,105 | \$30,029,891 |
| \$ 200,000 - \$ 249,999 | 1,874 | \$416,027,820 | \$293,997,750 | 2,755 | 465 | \$16,830,081 |
| \$ 250,000 - \$ 499,999 | 2,861 | \$969,701,184 | \$676,302,003 | 4,210 | 636 | \$38,154,116 |
| \$ 500,000 - \$ 999,999 | 987 | \$669,607,466 | \$450,533,696 | 1,449 | 195 | \$20,137,867 |
| \$1,000,000 And Over | 780 | \$3,576,700,210 | \$2,493,430,433 | 1,132 | 189 | \$32,508,093 |
| Total | 576,119 | \$27,025,725,639 | \$20,503,573,509 | 720,824 | 157,054 | \$825,392,713 |

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

| AGI Class | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|--------------------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| \$ 0 or Less | 22,428 | \$-683,893,803 | \$425,279 | 34,321 | 1,500 | \$-430,479 |
| \$ 1 - \$ 2,999 | 46,315 | \$79,495,052 | \$11,260,346 | 56,609 | 4,474 | \$-502,290 |
| \$ 3,000 - \$ 4,999 | 43,854 | \$175,983,195 | \$84,276,146 | 52,838 | 5,846 | \$-1,088,217 |
| \$ 5,000 - \$ 9,999 | 80,742 | \$571,316,708 | \$366,999,377 | 107,706 | 22,014 | \$-6,434,521 |
| \$ 10,000 - \$ 19,999 | 62,461 | \$907,863,903 | \$630,778,267 | 116,439 | 64,256 | \$-19,099,748 |
| \$ 20,000 - \$ 29,999 | 18,531 | \$430,647,153 | \$287,427,828 | 34,461 | 26,325 | \$-2,713,783 |
| \$ 30,000 - \$ 39,999 | 3,402 | \$117,049,347 | \$59,461,395 | 5,318 | 1,321 | \$-106,908 |
| \$ 40,000 - \$ 49,999 | 2,167 | \$96,806,182 | \$51,350,392 | 3,189 | 404 | \$-57,529 |
| \$ 50,000 - \$ 59,999 | 1,481 | \$80,998,786 | \$45,563,280 | 2,095 | 290 | \$-23,238 |
| \$ 60,000 - \$ 74,999 | 1,394 | \$93,121,511 | \$55,478,358 | 1,942 | 287 | \$-46,141 |
| \$ 75,000 - \$ 99,999 | 1,035 | \$88,439,480 | \$55,879,046 | 1,433 | 213 | \$-26,092 |
| \$ 100,000 - \$ 124,999 | 461 | \$51,324,481 | \$33,327,420 | 651 | 108 | \$-13,206 |
| \$ 125,000 - \$ 149,999 | 248 | \$33,883,018 | \$21,513,999 | 348 | 65 | \$-15,296 |
| \$ 150,000 - \$ 199,999 | 292 | \$50,062,755 | \$30,744,618 | 425 | 53 | \$-38,963 |
| \$ 200,000 - \$ 249,999 | 158 | \$35,186,737 | \$22,801,598 | 223 | 28 | \$-8,002 |
| \$ 250,000 - \$ 499,999 | 325 | \$115,439,217 | \$75,206,944 | 483 | 90 | \$-37,720 |
| \$ 500,000 - \$ 999,999 | 215 | \$149,367,441 | \$99,514,894 | 301 | 55 | \$-1,419,468 |
| \$1,000,000 and Over | 273 | \$2,522,276,088 | \$1,913,011,308 | 410 | 69 | \$-560,054 |
| Total | 285,782 | \$4,915,367,251 | \$3,845,020,495 | 419,192 | 127,398 | \$-32,621,655 |

TABLE 6-A
TOTAL MARRIED JOINT PAY RETURNS

| AGI Class | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|--------------------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| Less Than \$10,000 | 95 | \$-58,957,146 | \$325,480 | 221 | 73 | \$254,323 |
| \$ 10,000 - \$ 19,999 | 5,137 | \$89,626,717 | \$57,559,614 | 14,479 | 1,072 | \$800,566 |
| \$ 20,000 - \$ 29,999 | 15,766 | \$403,355,132 | \$286,205,803 | 41,465 | 9,973 | \$6,469,556 |
| \$ 30,000 - \$ 39,999 | 20,743 | \$724,139,733 | \$547,235,386 | 50,848 | 23,349 | \$16,988,958 |
| \$ 40,000 - \$ 49,999 | 16,653 | \$745,688,291 | \$570,914,331 | 39,672 | 19,132 | \$22,851,660 |
| \$ 50,000 - \$ 59,999 | 13,393 | \$733,785,862 | \$560,471,331 | 31,301 | 15,231 | \$24,682,641 |
| \$ 60,000 - \$ 74,999 | 14,625 | \$980,162,681 | \$740,987,889 | 33,785 | 16,998 | \$33,879,334 |
| \$ 75,000 - \$ 99,999 | 15,451 | \$1,334,083,137 | \$993,417,964 | 35,389 | 18,215 | \$46,498,644 |
| \$ 100,000 - \$ 124,999 | 8,668 | \$964,995,216 | \$708,292,519 | 19,950 | 10,690 | \$33,538,081 |
| \$ 125,000 - \$ 149,999 | 4,968 | \$678,552,747 | \$488,608,432 | 11,484 | 5,785 | \$23,139,152 |
| \$ 150,000 - \$ 199,999 | 5,558 | \$957,509,425 | \$681,453,539 | 13,055 | 6,552 | \$32,085,405 |
| \$ 200,000 - \$ 249,999 | 3,039 | \$677,848,023 | \$471,621,552 | 7,306 | 3,555 | \$21,313,657 |
| \$ 250,000 - \$ 499,999 | 5,782 | \$1,998,081,800 | \$1,354,432,548 | 13,660 | 7,259 | \$56,636,522 |
| \$ 500,000 - \$ 999,999 | 2,694 | \$1,842,760,538 | \$1,197,723,274 | 6,295 | 3,393 | \$39,284,146 |
| \$1,000,000 And Over | 2,629 | \$15,132,604,197 | \$10,098,814,053 | 6,378 | 2,920 | \$73,623,922 |
| Total | 135,201 | \$27,204,236,353 | \$18,758,063,715 | 325,288 | 144,197 | \$432,046,567 |

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

| AGI Class | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|--------------------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| \$ 0 or Less | 20,298 | \$-1,666,142,991 | \$347,146 | 66,813 | 7,186 | \$-1,531,778 |
| \$ 1 - \$ 2,999 | 6,820 | \$10,124,316 | \$64,693 | 23,096 | 1,838 | \$-217,069 |
| \$ 3,000 - \$ 4,999 | 4,957 | \$19,884,874 | \$222,950 | 16,630 | 1,386 | \$-214,073 |
| \$ 5,000 - \$ 9,999 | 13,506 | \$101,762,259 | \$34,878,963 | 44,223 | 4,682 | \$-1,049,691 |
| \$ 10,000 - \$ 19,999 | 24,593 | \$355,718,050 | \$194,391,608 | 75,801 | 15,963 | \$-3,866,243 |
| \$ 20,000 - \$ 29,999 | 11,290 | \$271,091,024 | \$162,109,301 | 32,114 | 13,384 | \$-1,431,475 |
| \$ 30,000 - \$ 39,999 | 2,508 | \$85,641,813 | \$34,415,406 | 7,320 | 2,258 | \$-156,587 |
| \$ 40,000 - \$ 49,999 | 1,351 | \$60,292,609 | \$25,045,216 | 3,851 | 1,007 | \$-30,883 |
| \$ 50,000 - \$ 59,999 | 1,038 | \$56,993,953 | \$28,526,934 | 2,881 | 740 | \$-59,528 |
| \$ 60,000 - \$ 74,999 | 1,158 | \$77,836,894 | \$43,249,652 | 3,061 | 932 | \$-45,911 |
| \$ 75,000 - \$ 99,999 | 1,617 | \$140,600,819 | \$88,765,000 | 4,023 | 1,398 | \$-58,170 |
| \$ 100,000 - \$ 124,999 | 1,187 | \$132,766,903 | \$86,882,575 | 2,874 | 1,167 | \$-53,703 |
| \$ 125,000 - \$ 149,999 | 771 | \$105,680,584 | \$68,625,749 | 1,844 | 730 | \$-43,375 |
| \$ 150,000 - \$ 199,999 | 964 | \$166,595,123 | \$107,777,336 | 2,321 | 1,010 | \$-46,721 |
| \$ 200,000 - \$ 249,999 | 622 | \$139,789,175 | \$88,700,398 | 1,515 | 581 | \$-144,333 |
| \$ 250,000 - \$ 499,999 | 1,449 | \$510,062,814 | \$315,374,816 | 3,541 | 1,405 | \$-186,132 |
| \$ 500,000 - \$ 999,999 | 921 | \$644,084,145 | \$407,556,950 | 2,262 | 951 | \$-263,897 |
| \$1,000,000 and Over | 1,349 | \$16,811,015,706 | \$12,026,813,884 | 3,349 | 1,468 | \$-3,435,066 |
| Total | 96,399 | \$18,023,798,070 | \$13,713,748,577 | 297,519 | 58,086 | \$-12,834,635 |

TABLE 8-A
TOTAL MARRIED SEPARATE PAY RETURNS

| AGI Class | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|--------------------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| \$ 0 or Less | 388 | \$-1,312,655 | \$1,602,056 | 602 | 60 | \$137,679 |
| \$ 1 - \$ 2,999 | 469 | \$697,295 | \$2,539,720 | 600 | 58 | \$62,407 |
| \$ 3,000 - \$ 4,999 | 883 | \$3,804,278 | \$4,966,396 | 977 | 88 | \$40,832 |
| \$ 5,000 - \$ 9,999 | 23,769 | \$190,931,944 | \$162,621,711 | 27,144 | 1,256 | \$1,594,329 |
| \$ 10,000 - \$ 19,999 | 94,546 | \$1,444,588,130 | \$1,148,318,610 | 114,821 | 15,752 | \$27,026,110 |
| \$ 20,000 - \$ 29,999 | 120,810 | \$3,040,128,461 | \$2,448,460,727 | 139,399 | 37,633 | \$87,201,340 |
| \$ 30,000 - \$ 39,999 | 132,057 | \$4,620,155,098 | \$3,742,691,619 | 145,403 | 60,709 | \$160,493,018 |
| \$ 40,000 - \$ 49,999 | 117,339 | \$5,259,968,681 | \$4,229,532,844 | 126,576 | 68,286 | \$200,329,556 |
| \$ 50,000 - \$ 59,999 | 89,626 | \$4,903,946,311 | \$3,901,512,628 | 96,161 | 61,251 | \$196,446,682 |
| \$ 60,000 - \$ 74,999 | 83,812 | \$5,595,968,889 | \$4,382,545,623 | 90,572 | 64,405 | \$233,866,611 |
| \$ 75,000 - \$ 99,999 | 65,828 | \$5,634,776,185 | \$4,327,655,465 | 72,058 | 56,911 | \$246,568,835 |
| \$ 100,000 - \$ 124,999 | 29,250 | \$3,244,770,213 | \$2,442,672,855 | 32,583 | 26,678 | \$148,412,444 |
| \$ 125,000 - \$ 149,999 | 14,983 | \$2,042,826,165 | \$1,515,529,465 | 17,019 | 13,830 | \$95,099,368 |
| \$ 150,000 - \$ 199,999 | 14,663 | \$2,518,177,503 | \$1,840,521,459 | 16,989 | 13,362 | \$117,622,077 |
| \$ 200,000 - \$ 249,999 | 7,032 | \$1,564,529,436 | \$1,126,187,974 | 8,264 | 6,358 | \$72,941,387 |
| \$ 250,000 - \$ 499,999 | 11,180 | \$3,803,324,039 | \$2,654,521,514 | 13,228 | 10,060 | \$166,706,571 |
| \$ 500,000 - \$ 999,999 | 3,990 | \$2,699,157,635 | \$1,813,166,920 | 4,752 | 3,863 | \$101,859,801 |
| \$1,000,000 and Over | 2,437 | \$10,051,526,108 | \$6,840,449,199 | 3,032 | 2,147 | \$139,529,710 |
| Total | 813,062 | \$56,617,963,716 | \$42,585,496,785 | 910,180 | 442,707 | \$1,995,938,757 |

TABLE 9-A
TOTAL MARRIED SEPARATE NO-PAY RETURNS

| AGI Class | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|--------------------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| \$ 0 or Less | 15,166 | \$-532,780,600 | \$5,257,764 | 22,710 | 1,795 | \$-102,013 |
| \$ 1 - \$ 2,999 | 21,727 | \$30,985,749 | \$21,670,901 | 28,209 | 1,592 | \$-106,769 |
| \$ 3,000 - \$ 4,999 | 15,881 | \$63,645,133 | \$42,583,275 | 20,622 | 1,391 | \$-222,911 |
| \$ 5,000 - \$ 9,999 | 25,388 | \$180,010,481 | \$111,652,318 | 36,516 | 5,165 | \$-794,510 |
| \$ 10,000 - \$ 19,999 | 17,524 | \$245,455,273 | \$158,380,772 | 24,197 | 8,426 | \$-1,229,316 |
| \$ 20,000 - \$ 29,999 | 8,020 | \$197,890,563 | \$139,617,543 | 9,786 | 3,519 | \$-229,969 |
| \$ 30,000 - \$ 39,999 | 5,981 | \$208,115,875 | \$156,090,467 | 6,799 | 1,969 | \$-127,440 |
| \$ 40,000 - \$ 49,999 | 4,680 | \$209,480,602 | \$158,758,616 | 5,248 | 1,602 | \$-202,054 |
| \$ 50,000 - \$ 59,999 | 3,651 | \$200,032,660 | \$151,754,989 | 4,028 | 1,494 | \$-106,495 |
| \$ 60,000 - \$ 74,999 | 3,729 | \$249,584,699 | \$186,186,376 | 4,192 | 1,713 | \$-111,965 |
| \$ 75,000 - \$ 99,999 | 3,370 | \$289,984,161 | \$215,388,533 | 3,806 | 1,777 | \$-141,726 |
| \$ 100,000 - \$ 124,999 | 1,632 | \$181,080,071 | \$132,680,400 | 1,890 | 934 | \$-52,799 |
| \$ 125,000 - \$ 149,999 | 971 | \$132,537,308 | \$95,991,295 | 1,145 | 597 | \$-60,917 |
| \$ 150,000 - \$ 199,999 | 915 | \$157,844,750 | \$113,750,158 | 1,080 | 502 | \$-156,500 |
| \$ 200,000 - \$ 249,999 | 552 | \$122,823,501 | \$86,404,166 | 674 | 326 | \$-310,824 |
| \$ 250,000 - \$ 499,999 | 1,036 | \$358,794,755 | \$258,486,081 | 1,259 | 656 | \$-524,207 |
| \$ 500,000 - \$ 999,999 | 440 | \$305,391,363 | \$217,658,371 | 535 | 383 | \$-1,128,643 |
| \$1,000,000 and Over | 482 | \$5,112,960,939 | \$3,346,409,705 | 632 | 360 | \$-1,850,053 |
| Total | 131,145 | \$7,713,837,283 | \$5,598,721,730 | 173,328 | 34,201 | \$-7,459,111 |

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

| County | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|--------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| NONRESIDENT | 211,361 | \$63,378,249,528 | \$44,907,601,131 | 312,946 | 110,815 | \$209,676,422 |
| ADAIR | 5,038 | \$164,592,116 | \$134,128,666 | 7,420 | 2,359 | \$5,693,839 |
| ADAMS | 2,483 | \$79,192,356 | \$67,806,000 | 3,737 | 1,129 | \$2,991,325 |
| ALLAMAKEE | 8,392 | \$254,102,278 | \$211,883,651 | 12,332 | 4,196 | \$8,131,806 |
| APPANOOSE | 6,780 | \$194,949,510 | \$156,505,957 | 10,207 | 3,180 | \$6,550,644 |
| AUDUBON | 3,571 | \$146,948,443 | \$116,395,461 | 5,376 | 1,444 | \$5,116,810 |
| BENTON | 15,690 | \$639,093,176 | \$495,390,408 | 21,520 | 6,991 | \$25,127,631 |
| BLACK HAWK | 75,351 | \$3,116,499,460 | \$2,357,655,109 | 104,271 | 33,174 | \$119,235,158 |
| BOONE | 16,100 | \$640,796,336 | \$494,305,687 | 22,276 | 6,875 | \$24,905,760 |
| BREMER | 14,798 | \$618,950,695 | \$477,093,764 | 20,816 | 6,243 | \$24,944,239 |
| BUCHANAN | 12,334 | \$459,829,015 | \$368,551,485 | 17,028 | 5,845 | \$17,429,046 |
| BUENA VISTA | 12,175 | \$447,512,857 | \$353,984,701 | 17,140 | 7,175 | \$16,783,974 |
| BUTLER | 8,938 | \$310,642,027 | \$250,459,819 | 13,055 | 3,991 | \$11,952,078 |
| CALHOUN | 5,609 | \$197,805,194 | \$157,707,867 | 8,353 | 2,270 | \$7,618,633 |
| CARROLL | 13,483 | \$546,674,499 | \$434,077,143 | 18,708 | 5,964 | \$21,615,253 |
| CASS | 8,118 | \$288,556,623 | \$229,901,238 | 12,013 | 3,527 | \$10,814,814 |
| CEDAR | 11,387 | \$458,103,941 | \$356,389,024 | 15,931 | 4,822 | \$18,025,384 |
| CERRO GORDO | 26,292 | \$1,084,298,506 | \$831,368,328 | 37,146 | 10,376 | \$42,082,812 |
| CHEROKEE | 7,361 | \$282,891,615 | \$229,718,127 | 10,661 | 2,905 | \$11,710,821 |
| CHICKASAW | 7,609 | \$311,777,720 | \$248,370,011 | 10,667 | 3,334 | \$12,234,831 |
| CLARKE | 5,328 | \$169,811,420 | \$134,458,763 | 7,722 | 2,883 | \$5,845,433 |
| CLAY | 10,669 | \$423,855,298 | \$324,502,754 | 14,954 | 4,438 | \$16,031,493 |
| CLAYTON | 10,485 | \$358,240,001 | \$292,478,291 | 15,348 | 4,311 | \$11,918,083 |

(Continued)

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

| County | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|-------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| CLINTON | 28,078 | \$1,014,444,317 | \$789,071,082 | 40,166 | 12,711 | \$37,728,667 |
| CRAWFORD | 9,664 | \$348,527,906 | \$276,425,964 | 14,110 | 6,040 | \$13,217,475 |
| DALLAS | 44,175 | \$2,861,564,327 | \$2,133,137,473 | 57,602 | 23,637 | \$120,207,264 |
| DAVIS | 4,463 | \$149,200,581 | \$124,344,534 | 6,743 | 2,775 | \$5,929,966 |
| DECATUR | 3,906 | \$110,671,517 | \$86,018,918 | 5,827 | 1,854 | \$3,403,550 |
| DELAWARE | 10,947 | \$386,624,279 | \$314,530,370 | 15,159 | 4,965 | \$14,968,707 |
| DES MOINES | 24,517 | \$912,204,548 | \$705,781,951 | 35,561 | 11,248 | \$33,507,106 |
| DICKINSON | 11,510 | \$536,046,553 | \$408,263,244 | 16,981 | 3,919 | \$20,092,844 |
| DUBUQUE | 61,007 | \$2,570,703,806 | \$1,946,429,740 | 83,129 | 27,059 | \$94,554,012 |
| EMMET | 5,703 | \$200,109,521 | \$159,714,088 | 8,198 | 2,555 | \$7,007,788 |
| FAYETTE | 11,456 | \$375,310,233 | \$298,976,241 | 16,715 | 4,965 | \$13,834,379 |
| FLOYD | 9,290 | \$336,414,386 | \$268,347,239 | 13,366 | 4,247 | \$12,933,357 |
| FRANKLIN | 5,815 | \$258,057,051 | \$194,524,675 | 8,562 | 3,050 | \$8,694,052 |
| FREMONT | 4,003 | \$155,664,041 | \$120,441,394 | 5,914 | 1,758 | \$5,180,210 |
| GREENE | 5,325 | \$186,175,332 | \$146,324,717 | 7,903 | 2,379 | \$6,870,943 |
| GRUNDY | 7,499 | \$326,985,434 | \$248,061,203 | 10,607 | 3,092 | \$12,975,167 |
| GUTHRIE | 6,312 | \$241,382,104 | \$185,025,436 | 9,363 | 2,759 | \$9,060,004 |
| HAMILTON | 8,982 | \$372,588,431 | \$285,771,970 | 13,006 | 4,157 | \$13,798,914 |
| HANCOCK | 6,720 | \$254,035,460 | \$204,969,423 | 9,580 | 2,935 | \$10,276,067 |
| HARDIN | 10,390 | \$378,383,449 | \$298,472,977 | 15,029 | 4,499 | \$14,615,824 |
| HARRISON | 8,497 | \$334,577,118 | \$259,051,397 | 12,077 | 3,852 | \$9,753,391 |
| HENRY | 11,388 | \$404,198,946 | \$315,921,636 | 16,270 | 5,310 | \$14,739,141 |
| HOWARD | 5,964 | \$210,602,806 | \$167,596,211 | 8,456 | 2,721 | \$6,932,610 |

(Continued)

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

| County | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| HUMBOLDT | 5,907 | \$247,230,600 | \$190,511,555 | 8,574 | 2,732 | \$9,846,068 |
| IDA | 4,386 | \$189,097,787 | \$146,967,765 | 6,314 | 1,883 | \$7,226,744 |
| IOWA | 10,694 | \$424,206,133 | \$331,991,303 | 14,757 | 4,745 | \$16,302,050 |
| JACKSON | 11,898 | \$396,383,103 | \$319,482,871 | 16,992 | 5,009 | \$15,064,412 |
| JASPER | 21,152 | \$788,701,343 | \$608,679,366 | 29,855 | 9,375 | \$30,034,154 |
| JEFFERSON | 8,828 | \$381,635,093 | \$288,432,904 | 12,871 | 3,377 | \$14,298,215 |
| JOHNSON | 80,039 | \$4,030,302,812 | \$3,052,359,946 | 103,047 | 32,421 | \$166,653,342 |
| JONES | 11,442 | \$418,210,693 | \$331,003,941 | 16,395 | 4,861 | \$16,013,385 |
| KEOKUK | 5,827 | \$200,014,454 | \$161,564,916 | 8,577 | 2,651 | \$7,725,585 |
| KOSSUTH | 9,563 | \$382,311,134 | \$295,546,033 | 13,930 | 3,867 | \$14,098,591 |
| LEE | 19,350 | \$688,890,766 | \$539,344,564 | 28,336 | 8,698 | \$24,814,956 |
| LINN | 132,737 | \$6,300,969,935 | \$4,886,936,898 | 179,329 | 60,142 | \$246,290,220 |
| LOUISA | 6,468 | \$222,095,700 | \$178,185,488 | 9,120 | 3,294 | \$8,409,893 |
| LUCAS | 4,911 | \$152,803,895 | \$123,467,691 | 7,159 | 2,410 | \$5,762,709 |
| LYON | 7,044 | \$287,583,310 | \$232,163,678 | 9,811 | 3,803 | \$11,102,504 |
| MADISON | 9,196 | \$379,011,293 | \$308,546,794 | 12,742 | 4,560 | \$16,400,984 |
| MAHASKA | 12,305 | \$464,227,516 | \$359,112,582 | 17,524 | 5,961 | \$17,111,525 |
| MARION | 19,416 | \$787,740,388 | \$610,157,904 | 27,207 | 9,278 | \$30,579,303 |
| MARSHALL | 22,726 | \$837,374,323 | \$644,846,417 | 32,828 | 12,653 | \$30,741,429 |
| MILLS | 8,188 | \$347,896,136 | \$265,695,355 | 11,547 | 3,961 | \$8,888,329 |
| MITCHELL | 6,459 | \$248,560,832 | \$201,452,293 | 9,340 | 2,837 | \$9,482,419 |
| MONONA | 5,043 | \$183,489,708 | \$145,757,195 | 7,525 | 2,120 | \$7,038,814 |
| MONROE | 4,202 | \$140,999,983 | \$115,315,975 | 6,184 | 1,983 | \$5,562,552 |

(Continued)

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

| County | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|----------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| MONTGOMERY | 6,104 | \$204,957,701 | \$165,536,590 | 8,858 | 2,665 | \$7,634,707 |
| MUSCATINE | 25,813 | \$1,014,941,764 | \$795,295,758 | 35,947 | 13,059 | \$40,050,247 |
| O'BRIEN | 8,931 | \$327,943,348 | \$265,510,197 | 12,648 | 3,865 | \$12,735,552 |
| OSCEOLA | 3,815 | \$128,933,469 | \$107,056,985 | 5,484 | 1,941 | \$4,743,205 |
| PAGE | 8,321 | \$303,461,488 | \$238,166,413 | 12,178 | 3,553 | \$10,937,535 |
| PALO ALTO | 5,442 | \$192,386,425 | \$154,936,701 | 7,898 | 2,353 | \$7,399,932 |
| PLYMOUTH | 15,580 | \$660,858,846 | \$525,411,456 | 21,617 | 7,513 | \$26,655,004 |
| POCAHONTAS | 4,269 | \$155,411,762 | \$125,233,911 | 6,361 | 1,810 | \$5,872,396 |
| POLK | 278,586 | \$14,050,713,000 | \$10,532,545,393 | 369,252 | 138,527 | \$565,329,995 |
| POTTAWATTAMIE | 53,020 | \$2,099,869,899 | \$1,571,660,314 | 74,661 | 26,615 | \$50,699,456 |
| POWESHIEK | 10,789 | \$410,259,556 | \$319,470,639 | 15,570 | 4,504 | \$15,539,428 |
| RINGGOLD | 2,609 | \$95,270,293 | \$77,586,496 | 4,003 | 1,233 | \$3,653,329 |
| SAC | 6,304 | \$230,418,412 | \$182,104,285 | 9,218 | 2,644 | \$8,950,891 |
| SCOTT | 101,675 | \$4,862,755,017 | \$3,646,478,065 | 140,795 | 48,249 | \$188,235,101 |
| SHELBY | 7,420 | \$284,048,692 | \$229,701,454 | 10,648 | 3,137 | \$10,629,855 |
| SIoux | 19,957 | \$891,025,493 | \$730,465,172 | 27,315 | 11,781 | \$37,705,470 |
| STORY | 48,535 | \$2,204,841,676 | \$1,671,651,283 | 63,547 | 18,366 | \$87,970,704 |
| TAMA | 9,829 | \$344,892,188 | \$269,649,738 | 14,369 | 4,733 | \$12,944,365 |
| TAYLOR | 3,371 | \$98,298,853 | \$82,004,489 | 5,059 | 1,565 | \$3,424,258 |
| UNION | 6,943 | \$225,389,129 | \$180,361,785 | 10,187 | 3,182 | \$8,280,284 |
| VAN BUREN | 3,913 | \$122,682,392 | \$98,896,810 | 6,018 | 1,938 | \$4,233,547 |
| WAPELLO | 18,961 | \$657,414,433 | \$521,480,975 | 27,581 | 9,995 | \$24,877,005 |
| WARREN | 28,582 | \$1,292,814,979 | \$983,183,241 | 38,738 | 13,699 | \$51,464,798 |

(Continued)

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

| County | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|-------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| WASHINGTON | 13,258 | \$498,311,687 | \$389,257,682 | 18,886 | 6,567 | \$17,754,080 |
| WAYNE | 3,325 | \$104,199,481 | \$85,588,857 | 5,050 | 1,792 | \$3,516,275 |
| WEBSTER | 20,540 | \$777,137,246 | \$602,575,775 | 29,270 | 9,519 | \$29,287,723 |
| WINNEBAGO | 6,760 | \$234,464,693 | \$184,714,842 | 9,681 | 2,743 | \$8,310,433 |
| WINNESHIEK | 12,147 | \$447,055,771 | \$353,201,540 | 17,102 | 4,724 | \$16,389,701 |
| WOODBURY | 58,131 | \$2,150,883,135 | \$1,668,002,487 | 80,853 | 32,522 | \$73,291,660 |
| WORTH | 4,610 | \$164,420,838 | \$128,824,822 | 6,591 | 1,896 | \$5,619,215 |
| WRIGHT | 7,424 | \$267,284,949 | \$212,611,954 | 11,031 | 3,598 | \$10,160,575 |
| Total | 2,037,708 | \$141,500,928,312 | \$105,004,624,811 | 2,846,331 | 963,643 | \$3,200,462,636 |

TABLE 11-A

TOTAL PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS

| AGI Class | Number | Adjusted Gross Income | Federal Tax Deduction | Itemized Deduction | Taxable Income | Tax Liability |
|-------------------------|-----------|-----------------------|-----------------------|--------------------|------------------|-----------------|
| \$ 0 or Less | 15,493 | \$-1,353,078,656 | \$113,253,227 | \$225,136,977 | \$7,165,938 | \$-510,583 |
| \$ 1 - \$ 2,999 | 16,487 | \$23,940,010 | \$-711,758 | \$18,499,884 | \$22,059,702 | \$-8,021 |
| \$ 3,000 - \$ 4,999 | 11,561 | \$46,313,286 | \$2,571,579 | \$19,445,925 | \$33,870,594 | \$-34,740 |
| \$ 5,000 - \$ 9,999 | 32,696 | \$247,309,031 | \$15,038,781 | \$82,858,523 | \$169,912,466 | \$943,496 |
| \$ 10,000 - \$ 19,999 | 92,045 | \$1,408,407,114 | \$109,027,351 | \$420,584,792 | \$932,148,758 | \$16,909,219 |
| \$ 20,000 - \$ 29,999 | 120,809 | \$3,045,654,218 | \$255,940,683 | \$683,435,955 | \$2,157,593,511 | \$67,304,676 |
| \$ 30,000 - \$ 39,999 | 142,381 | \$4,991,337,299 | \$433,634,063 | \$861,431,965 | \$3,726,589,644 | \$146,839,807 |
| \$ 40,000 - \$ 49,999 | 136,996 | \$6,149,432,913 | \$583,360,403 | \$927,793,017 | \$4,658,712,310 | \$206,459,180 |
| \$ 50,000 - \$ 59,999 | 112,344 | \$6,152,564,951 | \$647,267,451 | \$862,740,261 | \$4,663,413,012 | \$219,979,083 |
| \$ 60,000 - \$ 74,999 | 112,611 | \$7,528,482,213 | \$872,118,268 | \$1,020,594,745 | \$5,646,490,211 | \$280,083,935 |
| \$ 75,000 - \$ 99,999 | 95,625 | \$8,203,375,936 | \$1,062,056,270 | \$1,091,684,133 | \$6,064,916,978 | \$314,691,931 |
| \$ 100,000 - \$ 124,999 | 45,245 | \$5,023,575,750 | \$722,433,081 | \$647,040,119 | \$3,660,805,167 | \$197,945,853 |
| \$ 125,000 - \$ 149,999 | 24,062 | \$3,283,076,737 | \$516,452,457 | \$410,449,755 | \$2,361,534,818 | \$129,122,007 |
| \$ 150,000 - \$ 199,999 | 24,472 | \$4,207,533,509 | \$725,973,906 | \$503,654,276 | \$2,987,126,208 | \$163,065,786 |
| \$ 200,000 - \$ 249,999 | 12,343 | \$2,748,239,431 | \$511,438,319 | \$327,515,243 | \$1,917,054,207 | \$101,497,212 |
| \$ 250,000 - \$ 499,999 | 21,140 | \$7,243,911,952 | \$1,581,373,352 | \$797,743,215 | \$4,908,334,497 | \$239,877,755 |
| \$ 500,000 - \$ 999,999 | 8,681 | \$5,924,773,154 | \$1,472,604,106 | \$633,804,479 | \$3,855,077,225 | \$146,947,659 |
| \$1,000,000 and Over | 7,555 | \$49,954,832,971 | \$9,829,356,231 | \$6,731,861,164 | \$33,594,680,733 | \$231,428,228 |
| Total | 1,032,546 | \$114,829,681,819 | \$19,453,187,770 | \$16,266,274,428 | \$81,367,485,979 | \$2,462,542,483 |

TABLE 12-A

TOTAL PAY AND NO-PAY RETURNS FOR STANDARD DEDUCTION CLAIMANTS

| AGI Class | Number | Adjusted Gross Income | Federal Tax Deduction | Standard Deduction | Taxable Income | Tax Liability |
|-------------------------|-----------|-----------------------|-----------------------|--------------------|------------------|---------------|
| \$ 0 or Less | 42,880 | \$-1,591,813,089 | \$11,870,864 | \$121,317,221 | \$763,339 | \$-1,156,286 |
| \$ 1 - \$ 2,999 | 58,851 | \$97,376,764 | \$595,987 | \$86,664,451 | \$13,477,022 | \$-753,307 |
| \$ 3,000 - \$ 4,999 | 54,020 | \$217,027,465 | \$798,650 | \$119,110,714 | \$98,203,894 | \$-1,446,693 |
| \$ 5,000 - \$ 9,999 | 137,763 | \$1,028,058,354 | \$20,732,156 | \$332,046,943 | \$676,636,557 | \$-6,397,157 |
| \$ 10,000 - \$ 19,999 | 223,815 | \$3,303,411,934 | \$131,925,616 | \$595,605,038 | \$2,578,602,663 | \$17,501,325 |
| \$ 20,000 - \$ 29,999 | 179,396 | \$4,453,323,914 | \$269,264,714 | \$485,037,705 | \$3,700,902,860 | \$103,463,255 |
| \$ 30,000 - \$ 39,999 | 131,203 | \$4,546,263,347 | \$344,993,026 | \$349,614,051 | \$3,852,738,070 | \$152,512,779 |
| \$ 40,000 - \$ 49,999 | 77,877 | \$3,464,323,276 | \$314,176,715 | \$206,155,559 | \$2,944,907,050 | \$134,369,987 |
| \$ 50,000 - \$ 59,999 | 41,483 | \$2,259,018,475 | \$234,095,933 | \$112,665,625 | \$1,913,136,045 | \$92,654,248 |
| \$ 60,000 - \$ 74,999 | 28,404 | \$1,883,720,260 | \$218,875,569 | \$80,308,908 | \$1,585,622,894 | \$80,106,553 |
| \$ 75,000 - \$ 99,999 | 16,281 | \$1,381,714,593 | \$176,860,016 | \$47,732,649 | \$1,157,896,462 | \$60,419,070 |
| \$ 100,000 - \$ 124,999 | 5,385 | \$595,895,997 | \$82,295,584 | \$16,149,756 | \$497,839,243 | \$26,497,699 |
| \$ 125,000 - \$ 149,999 | 2,291 | \$311,876,360 | \$45,317,062 | \$6,705,477 | \$259,990,960 | \$13,812,657 |
| \$ 150,000 - \$ 199,999 | 2,125 | \$363,746,014 | \$55,719,283 | \$6,182,642 | \$302,448,404 | \$16,429,403 |
| \$ 200,000 - \$ 249,999 | 934 | \$207,965,261 | \$32,717,100 | \$2,665,229 | \$172,659,231 | \$9,124,754 |
| \$ 250,000 - \$ 499,999 | 1,493 | \$511,491,857 | \$81,936,814 | \$4,225,402 | \$425,989,409 | \$20,871,395 |
| \$ 500,000 - \$ 999,999 | 566 | \$385,595,434 | \$53,482,160 | \$1,667,983 | \$331,076,880 | \$11,522,147 |
| \$1,000,000 and Over | 395 | \$3,252,250,277 | \$126,699,768 | \$1,302,660 | \$3,124,247,849 | \$8,388,324 |
| Total | 1,005,162 | \$26,671,246,493 | \$2,202,357,017 | \$2,575,158,013 | \$23,637,138,832 | \$737,920,153 |

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

| AGI Class | Number | 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 | 58,373 | \$39,343 | \$38,522 | \$777,020 | \$36,911 | \$5,966 |
| \$ 1 - \$ 2,999 | 75,338 | \$17,115 | \$20,072 | \$737,424 | \$3,284 | \$933 |
| \$ 3,000 - \$ 4,999 | 65,581 | \$14,667 | \$19,113 | \$1,440,626 | \$4,598 | \$2,009 |
| \$ 5,000 - \$ 9,999 | 170,459 | \$80,783 | \$66,429 | \$8,307,314 | \$45,777 | \$44,718 |
| \$ 10,000 - \$ 19,999 | 315,860 | \$523,716 | \$210,229 | \$29,685,065 | \$410,853 | \$750,204 |
| \$ 20,000 - \$ 29,999 | 300,205 | \$1,721,176 | \$173,281 | \$21,460,690 | \$1,156,278 | \$3,027,549 |
| \$ 30,000 - \$ 39,999 | 273,584 | \$1,392,718 | \$139,490 | \$7,679,542 | \$1,989,616 | \$5,774,814 |
| \$ 40,000 - \$ 49,999 | 214,873 | \$271,301 | \$60,503 | \$992,528 | \$2,148,918 | \$7,063,703 |
| \$ 50,000 - \$ 59,999 | 153,827 | \$0 | \$0 | \$14,360 | \$1,953,514 | \$7,156,987 |
| \$ 60,000 - \$ 74,999 | 141,015 | \$0 | \$0 | \$0 | \$2,185,688 | \$9,067,016 |
| \$ 75,000 - \$ 99,999 | 111,906 | \$0 | \$0 | \$0 | \$2,052,182 | \$9,925,331 |
| \$ 100,000 - \$ 124,999 | 50,630 | \$0 | \$0 | \$0 | \$1,035,690 | \$6,088,963 |
| \$ 125,000 - \$ 149,999 | 26,353 | \$0 | \$0 | \$0 | \$580,171 | \$4,080,753 |
| \$ 150,000 - \$ 199,999 | 26,597 | \$0 | \$0 | \$0 | \$611,300 | \$5,390,725 |
| \$ 200,000 - \$ 249,999 | 13,277 | \$0 | \$0 | \$0 | \$334,880 | \$3,345,509 |
| \$ 250,000 - \$ 499,999 | 22,633 | \$0 | \$0 | \$0 | \$528,142 | \$8,543,590 |
| \$ 500,000 - \$ 999,999 | 9,247 | \$0 | \$0 | \$0 | \$209,083 | \$8,016,856 |
| \$1,000,000 and Over | 7,950 | \$0 | \$0 | \$0 | \$69,782 | \$15,442,281 |
| Total | 2,037,708 | \$4,060,819 | \$727,639 | \$71,094,569 | \$15,356,667 | \$93,727,907 |

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

| AGI Class | Number | Fuel Tax Credit | Firefighter/EMS/Reserve Peace Officer Tax Credit | Taxpayers Trust Fund Tax Credit | Other Nonrefundable Tax Credits | Other Refundable Tax Credits |
|--------------------------------|---------------|------------------------|---|--|--|---|
| \$ 0 or Less | 58,373 | \$343,483 | \$11,500 | \$10,603 | \$8,404,629 | \$865,344 |
| \$ 1 - \$ 2,999 | 75,338 | \$45,019 | \$4,818 | \$9,607 | \$2,555 | \$5,964 |
| \$ 3,000 - \$ 4,999 | 65,581 | \$43,017 | \$6,038 | \$21,893 | \$1,080 | \$10,957 |
| \$ 5,000 - \$ 9,999 | 170,459 | \$124,115 | \$30,108 | \$831,126 | \$15,544 | \$107,690 |
| \$ 10,000 - \$ 19,999 | 315,860 | \$302,629 | \$104,950 | \$3,258,327 | \$158,173 | \$342,511 |
| \$ 20,000 - \$ 29,999 | 300,205 | \$286,653 | \$166,237 | \$4,186,092 | \$457,448 | \$103,128 |
| \$ 30,000 - \$ 39,999 | 273,584 | \$255,170 | \$267,387 | \$4,225,849 | \$779,955 | \$192,227 |
| \$ 40,000 - \$ 49,999 | 214,873 | \$190,822 | \$281,713 | \$3,341,509 | \$989,873 | \$285,582 |
| \$ 50,000 - \$ 59,999 | 153,827 | \$146,826 | \$190,659 | \$2,410,024 | \$1,158,523 | \$168,586 |
| \$ 60,000 - \$ 74,999 | 141,015 | \$145,273 | \$150,746 | \$2,236,228 | \$1,734,821 | \$247,953 |
| \$ 75,000 - \$ 99,999 | 111,906 | \$171,073 | \$88,336 | \$1,815,231 | \$2,734,997 | \$212,267 |
| \$ 100,000 - \$ 124,999 | 50,630 | \$92,305 | \$25,137 | \$836,307 | \$2,537,696 | \$180,561 |
| \$ 125,000 - \$ 149,999 | 26,353 | \$54,217 | \$19,833 | \$436,103 | \$1,805,454 | \$176,887 |
| \$ 150,000 - \$ 199,999 | 26,597 | \$68,271 | \$9,184 | \$444,787 | \$3,752,616 | \$231,192 |
| \$ 200,000 - \$ 249,999 | 13,277 | \$31,280 | \$4,392 | \$222,271 | \$3,216,478 | \$600,174 |
| \$ 250,000 - \$ 499,999 | 22,633 | \$91,957 | \$4,509 | \$379,437 | \$10,962,511 | \$1,218,876 |
| \$ 500,000 - \$ 999,999 | 9,247 | \$30,258 | \$460 | \$153,865 | \$12,822,976 | \$3,592,285 |
| \$1,000,000 and Over | 7,950 | \$26,672 | \$100 | \$126,155 | \$86,334,143 | \$8,543,420 |
| Total | 2,037,708 | \$2,449,040 | \$1,366,107 | \$24,945,414 | \$137,869,472 | \$17,085,604 |

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

| 2014 Taxable Income Brackets | Number | Adjusted Gross Income | Federal Tax Deduction | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|---|---------------|----------------------------------|----------------------------------|-----------------------|---|--|----------------------|
| \$ 0 | 120,039 | \$-1,929,939,770 | \$848,695,663 | \$0 | 246,509 | 24,437 | \$-3,143,242 |
| \$ 1 - \$ 1,515 | 49,650 | \$191,746,868 | \$15,391,495 | \$38,853,174 | 72,249 | 7,359 | \$-1,301,981 |
| \$ 1,516 - \$ 3,030 | 59,944 | \$326,939,802 | \$25,060,523 | \$137,663,740 | 85,479 | 8,636 | \$-1,945,031 |
| \$ 3,031 - \$ 6,060 | 123,812 | \$1,012,742,583 | \$70,888,152 | \$563,221,413 | 181,735 | 24,130 | \$-6,334,263 |
| \$ 6,061 - \$13,635 | 287,543 | \$4,083,495,242 | \$294,133,575 | \$2,798,694,206 | 424,949 | 87,194 | \$15,432,336 |
| \$ 13,636 - \$22,725 | 316,651 | \$7,576,960,901 | \$575,705,485 | \$5,755,524,057 | 437,508 | 123,029 | \$150,837,950 |
| \$ 22,726 - \$30,300 | 256,387 | \$8,616,835,123 | \$709,499,605 | \$6,785,477,900 | 330,058 | 115,995 | \$255,269,393 |
| \$ 30,301 - \$45,450 | 389,502 | \$18,297,427,479 | \$1,751,937,071 | \$14,482,526,137 | 483,135 | 217,943 | \$651,395,934 |
| \$ 45,451 - \$68,175 | 244,091 | \$17,144,731,323 | \$2,001,595,128 | \$13,321,198,687 | 308,554 | 182,992 | \$668,176,063 |
| \$ 68,176 and Over | 190,089 | \$86,179,988,761 | \$15,362,638,090 | \$61,121,465,497 | 276,155 | 171,928 | \$1,472,075,477 |
| Total | 2,037,708 | \$141,500,928,312 | \$21,655,544,787 | \$105,004,624,811 | 2,846,331 | 963,643 | \$3,200,462,636 |

TABLE 15-A
TOTAL PAY RETURNS BY TAXABLE INCOME

| 2014 Taxable Income Brackets | Number | Adjusted Gross Income | Federal Tax Deduction | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|---|---------------|----------------------------------|----------------------------------|-----------------------|---|--|----------------------|
| \$ 0 | 593 | \$75,769,663 | \$86,180,249 | \$0 | 1,124 | 196 | \$699,501 |
| \$ 1 - \$ 1,515 | 118 | \$2,400,843 | \$309,170 | \$90,977 | 205 | 17 | \$42,172 |
| \$ 1,516 - \$ 3,030 | 144 | \$2,291,424 | \$352,054 | \$335,630 | 221 | 17 | \$41,742 |
| \$ 3,031 - \$ 6,060 | 23,721 | \$204,484,975 | \$16,249,169 | \$126,836,521 | 26,429 | 94 | \$486,869 |
| \$ 6,061 - \$13,635 | 193,971 | \$2,820,267,699 | \$257,927,552 | \$1,936,982,064 | 246,113 | 13,598 | \$36,185,860 |
| \$ 13,636 - \$22,725 | 273,693 | \$6,620,596,946 | \$554,038,317 | \$5,018,484,966 | 355,396 | 69,867 | \$157,492,803 |
| \$ 22,726 - \$30,300 | 246,404 | \$8,274,401,975 | \$685,693,256 | \$6,524,558,730 | 315,263 | 110,015 | \$255,665,305 |
| \$ 30,301 - \$45,450 | 377,009 | \$17,675,498,524 | \$1,688,129,689 | \$14,016,133,916 | 467,236 | 212,691 | \$651,805,044 |
| \$ 45,451 - \$68,175 | 234,364 | \$16,415,832,878 | \$1,912,295,928 | \$12,783,285,017 | 295,283 | 177,739 | \$668,667,800 |
| \$ 68,176 and Over | 174,365 | \$58,756,380,781 | \$11,377,760,173 | \$41,440,426,188 | 249,022 | 159,724 | \$1,482,290,941 |
| Total | 1,524,382 | \$110,847,925,708 | \$16,578,935,557 | \$81,847,134,009 | 1,956,292 | 743,958 | \$3,253,378,037 |

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

| 2014 Taxable Income Brackets | Number | Adjusted Gross Income | Federal Tax Deduction | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|---|---------------|----------------------------------|----------------------------------|-----------------------|---|--|----------------------|
| \$ 0 | 119,446 | \$-2,005,709,433 | \$762,515,414 | \$0 | 245,385 | 24,241 | \$-3,842,743 |
| \$ 1 - \$ 1,515 | 49,532 | \$189,346,025 | \$15,082,325 | \$38,762,197 | 72,044 | 7,342 | \$-1,344,153 |
| \$ 1,516 - \$ 3,030 | 59,800 | \$324,648,378 | \$24,708,469 | \$137,328,110 | 85,258 | 8,619 | \$-1,986,773 |
| \$ 3,031 - \$ 6,060 | 100,091 | \$808,257,608 | \$54,638,983 | \$436,384,892 | 155,306 | 24,036 | \$-6,821,132 |
| \$ 6,061 - \$13,635 | 93,572 | \$1,263,227,543 | \$36,206,023 | \$861,712,142 | 178,836 | 73,596 | \$-20,753,524 |
| \$ 13,636 - \$22,725 | 42,958 | \$956,363,955 | \$21,667,168 | \$737,039,091 | 82,112 | 53,162 | \$-6,654,853 |
| \$ 22,726 - \$30,300 | 9,983 | \$342,433,148 | \$23,806,349 | \$260,919,170 | 14,795 | 5,980 | \$-395,912 |
| \$ 30,301 - \$45,450 | 12,493 | \$621,928,955 | \$63,807,382 | \$466,392,221 | 15,899 | 5,252 | \$-409,110 |
| \$ 45,451 - \$68,175 | 9,727 | \$728,898,445 | \$89,299,200 | \$537,913,670 | 13,271 | 5,253 | \$-491,737 |
| \$ 68,176 and Over | 15,724 | \$27,423,607,980 | \$3,984,877,917 | \$19,681,039,309 | 27,133 | 12,204 | \$-10,215,464 |
| Total | 513,326 | \$30,653,002,604 | \$5,076,609,230 | \$23,157,490,802 | 890,039 | 219,685 | \$-52,915,401 |

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

| AGI Class | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|--------------------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| \$ 0 or Less | 52,846 | \$-1,509,174,534 | \$2,497,650 | 115,144 | 8,823 | \$-1,241,625 |
| \$ 1 - \$ 2,999 | 69,373 | \$111,751,834 | \$32,751,508 | 100,757 | 7,300 | \$-720,730 |
| \$ 3,000 - \$ 4,999 | 60,540 | \$243,059,368 | \$122,007,015 | 84,823 | 8,105 | \$-1,424,715 |
| \$ 5,000 - \$ 9,999 | 157,269 | \$1,176,900,673 | \$782,176,999 | 225,798 | 30,793 | \$-5,274,972 |
| \$ 10,000 - \$ 19,999 | 291,251 | \$4,345,114,901 | \$3,240,559,755 | 431,473 | 102,212 | \$33,166,142 |
| \$ 20,000 - \$ 29,999 | 276,458 | \$6,906,533,530 | \$5,406,860,944 | 385,735 | 117,979 | \$164,921,238 |
| \$ 30,000 - \$ 39,999 | 251,974 | \$8,784,088,489 | \$7,001,966,882 | 329,266 | 123,174 | \$289,548,000 |
| \$ 40,000 - \$ 49,999 | 197,309 | \$8,826,494,780 | \$7,010,014,916 | 248,867 | 107,843 | \$330,025,548 |
| \$ 50,000 - \$ 59,999 | 139,572 | \$7,630,216,732 | \$5,997,488,018 | 174,870 | 86,463 | \$302,212,289 |
| \$ 60,000 - \$ 74,999 | 124,743 | \$8,320,706,636 | \$6,444,954,385 | 158,435 | 86,965 | \$346,269,782 |
| \$ 75,000 - \$ 99,999 | 94,781 | \$8,107,046,649 | \$6,173,936,389 | 123,713 | 74,880 | \$357,282,509 |
| \$ 100,000 - \$ 124,999 | 40,936 | \$4,540,647,891 | \$3,401,010,203 | 55,330 | 35,286 | \$212,655,621 |
| \$ 125,000 - \$ 149,999 | 20,369 | \$2,776,895,572 | \$2,051,171,022 | 28,218 | 17,874 | \$134,850,847 |
| \$ 150,000 - \$ 199,999 | 19,597 | \$3,363,216,979 | \$2,452,061,802 | 27,885 | 17,551 | \$167,853,718 |
| \$ 200,000 - \$ 249,999 | 9,130 | \$2,030,148,779 | \$1,457,372,118 | 13,229 | 8,322 | \$102,722,246 |
| \$ 250,000 - \$ 499,999 | 13,878 | \$4,691,077,247 | \$3,278,911,823 | 20,283 | 13,164 | \$239,250,353 |
| \$ 500,000 - \$ 999,999 | 4,399 | \$2,943,014,725 | \$1,989,091,801 | 6,534 | 4,446 | \$142,797,653 |
| \$1,000,000 and Over | 1,922 | \$4,834,938,533 | \$3,252,190,450 | 3,025 | 1,648 | \$175,892,310 |
| Total | 1,826,347 | \$78,122,678,784 | \$60,097,023,680 | 2,533,385 | 852,828 | \$2,990,786,214 |

TABLE 2-B RESIDENT PAY RETURNS

| AGI Class | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|-------------------------|------------------|-------------------------|-------------------------|----------------------------|-----------------------------|------------------------|
| \$ 0 or Less | 440 | \$-61,465,848 | \$1,342,313 | 731 | 126 | \$351,418 |
| \$ 1 - \$ 2,999 | 459 | \$682,720 | \$2,480,984 | 589 | 60 | \$63,512 |
| \$ 3,000 - \$ 4,999 | 859 | \$3,697,159 | \$4,860,392 | 950 | 83 | \$42,871 |
| \$ 5,000 - \$ 9,999 | 48,206 | \$400,027,163 | \$315,664,701 | 51,546 | 1,274 | \$2,720,192 |
| \$ 10,000 - \$ 19,999 | 198,567 | \$3,011,363,089 | \$2,377,490,784 | 234,553 | 20,186 | \$56,489,543 |
| \$ 20,000 - \$ 29,999 | 247,482 | \$6,225,375,804 | \$4,975,222,985 | 322,969 | 79,847 | \$169,098,396 |
| \$ 30,000 - \$ 39,999 | 246,584 | \$8,599,215,311 | \$6,919,346,485 | 318,668 | 120,111 | \$289,908,141 |
| \$ 40,000 - \$ 49,999 | 194,102 | \$8,683,348,571 | \$6,940,607,609 | 243,317 | 106,708 | \$330,298,823 |
| \$ 50,000 - \$ 59,999 | 137,256 | \$7,503,233,963 | \$5,927,740,029 | 171,121 | 85,666 | \$302,386,594 |
| \$ 60,000 - \$ 74,999 | 122,559 | \$8,174,710,562 | \$6,360,690,932 | 154,958 | 86,038 | \$346,463,708 |
| \$ 75,000 - \$ 99,999 | 93,021 | \$7,956,296,961 | \$6,081,018,198 | 120,883 | 73,995 | \$357,497,750 |
| \$ 100,000 - \$ 124,999 | 40,166 | \$4,454,630,117 | \$3,348,265,278 | 53,977 | 34,849 | \$212,767,897 |
| \$ 125,000 - \$ 149,999 | 19,967 | \$2,721,816,524 | \$2,017,949,094 | 27,515 | 17,598 | \$134,945,440 |
| \$ 150,000 - \$ 199,999 | 19,226 | \$3,299,302,263 | \$2,413,702,354 | 27,209 | 17,307 | \$168,059,192 |
| \$ 200,000 - \$ 249,999 | 8,909 | \$1,980,742,027 | \$1,429,145,892 | 12,797 | 8,203 | \$103,179,771 |
| \$ 250,000 - \$ 499,999 | 13,537 | \$4,571,422,043 | \$3,208,862,590 | 19,634 | 12,914 | \$239,923,831 |
| \$ 500,000 - \$ 999,999 | 4,264 | \$2,849,253,687 | \$1,934,408,592 | 6,260 | 4,356 | \$144,039,706 |
| \$1,000,000 and Over | 1,811 | \$4,478,008,331 | \$3,033,882,616 | 2,796 | 1,560 | \$181,141,250 |
| Total | 1,397,415 | \$74,851,660,447 | \$57,292,681,828 | 1,770,473 | 670,881 | \$3,039,378,035 |

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

| AGI Class | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|--------------------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| \$ 0 or Less | 52,406 | \$-1,447,708,686 | \$1,155,337 | 114,413 | 8,697 | \$-1,593,043 |
| \$ 1 - \$ 2,999 | 68,914 | \$111,069,114 | \$30,270,524 | 100,168 | 7,240 | \$-784,242 |
| \$ 3,000 - \$ 4,999 | 59,681 | \$239,362,209 | \$117,146,623 | 83,873 | 8,022 | \$-1,467,586 |
| \$ 5,000 - \$ 9,999 | 109,063 | \$776,873,510 | \$466,512,298 | 174,252 | 29,519 | \$-7,995,164 |
| \$ 10,000 - \$ 19,999 | 92,684 | \$1,333,751,812 | \$863,068,971 | 196,920 | 82,026 | \$-23,323,401 |
| \$ 20,000 - \$ 29,999 | 28,976 | \$681,157,726 | \$431,637,959 | 62,766 | 38,132 | \$-4,177,158 |
| \$ 30,000 - \$ 39,999 | 5,390 | \$184,873,178 | \$82,620,397 | 10,598 | 3,063 | \$-360,141 |
| \$ 40,000 - \$ 49,999 | 3,207 | \$143,146,209 | \$69,407,307 | 5,550 | 1,135 | \$-273,275 |
| \$ 50,000 - \$ 59,999 | 2,316 | \$126,982,769 | \$69,747,989 | 3,749 | 797 | \$-174,305 |
| \$ 60,000 - \$ 74,999 | 2,184 | \$145,996,074 | \$84,263,453 | 3,477 | 927 | \$-193,926 |
| \$ 75,000 - \$ 99,999 | 1,760 | \$150,749,688 | \$92,918,191 | 2,830 | 885 | \$-215,241 |
| \$ 100,000 - \$ 124,999 | 770 | \$86,017,774 | \$52,744,925 | 1,353 | 437 | \$-112,276 |
| \$ 125,000 - \$ 149,999 | 402 | \$55,079,048 | \$33,221,928 | 703 | 276 | \$-94,593 |
| \$ 150,000 - \$ 199,999 | 371 | \$63,914,716 | \$38,359,448 | 676 | 244 | \$-205,474 |
| \$ 200,000 - \$ 249,999 | 221 | \$49,406,752 | \$28,226,226 | 432 | 119 | \$-457,525 |
| \$ 250,000 - \$ 499,999 | 341 | \$119,655,204 | \$70,049,233 | 649 | 250 | \$-673,478 |
| \$ 500,000 - \$ 999,999 | 135 | \$93,761,038 | \$54,683,209 | 274 | 90 | \$-1,242,053 |
| \$1,000,000 and Over | 111 | \$356,930,202 | \$218,307,834 | 229 | 88 | \$-5,248,940 |
| Total | 428,932 | \$3,271,018,337 | \$2,804,341,852 | 762,912 | 181,947 | \$-48,591,821 |

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

| AGI Class | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|--------------------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| Less Than \$10,000 | 25,426 | \$215,288,258 | \$159,888,731 | 25,484 | 85 | \$1,184,051 |
| \$ 10,000 - \$ 19,999 | 103,254 | \$1,544,959,285 | \$1,224,245,569 | 110,748 | 4,473 | \$29,405,756 |
| \$ 20,000 - \$ 29,999 | 117,527 | \$2,949,130,695 | \$2,370,157,975 | 151,127 | 35,354 | \$78,151,799 |
| \$ 30,000 - \$ 39,999 | 101,434 | \$3,522,684,795 | \$2,836,264,347 | 133,436 | 41,505 | \$117,371,840 |
| \$ 40,000 - \$ 49,999 | 67,302 | \$3,000,718,517 | \$2,385,986,531 | 87,488 | 24,700 | \$113,347,764 |
| \$ 50,000 - \$ 59,999 | 40,655 | \$2,217,589,155 | \$1,729,659,960 | 53,253 | 14,276 | \$87,877,078 |
| \$ 60,000 - \$ 74,999 | 31,910 | \$2,121,573,554 | \$1,618,436,478 | 42,676 | 11,096 | \$87,738,516 |
| \$ 75,000 - \$ 99,999 | 20,829 | \$1,773,519,227 | \$1,319,684,087 | 28,487 | 6,721 | \$76,980,419 |
| \$ 100,000 - \$ 124,999 | 7,742 | \$856,659,706 | \$627,341,372 | 10,974 | 2,330 | \$39,703,986 |
| \$ 125,000 - \$ 149,999 | 3,467 | \$472,428,462 | \$343,501,071 | 5,113 | 1,038 | \$22,963,975 |
| \$ 150,000 - \$ 199,999 | 3,184 | \$544,802,854 | \$394,461,451 | 4,723 | 896 | \$27,431,829 |
| \$ 200,000 - \$ 249,999 | 1,301 | \$288,504,706 | \$207,456,461 | 1,929 | 369 | \$15,133,888 |
| \$ 250,000 - \$ 499,999 | 1,910 | \$640,302,247 | \$454,310,851 | 2,843 | 468 | \$34,207,885 |
| \$ 500,000 - \$ 999,999 | 516 | \$342,395,716 | \$234,138,604 | 769 | 119 | \$16,902,782 |
| \$1,000,000 And Over | 236 | \$537,576,879 | \$357,311,188 | 339 | 58 | \$21,768,622 |
| Total | 526,693 | \$21,028,134,056 | \$16,262,844,676 | 659,389 | 143,488 | \$770,170,190 |

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

| AGI Class | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|--------------------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| \$ 0 or Less | 20,571 | \$-503,821,760 | \$114,675 | 31,995 | 1,319 | \$-417,326 |
| \$ 1 - \$ 2,999 | 43,012 | \$73,624,214 | \$10,441,462 | 52,903 | 4,224 | \$-481,283 |
| \$ 3,000 - \$ 4,999 | 40,459 | \$162,327,863 | \$77,882,653 | 49,096 | 5,524 | \$-1,048,102 |
| \$ 5,000 - \$ 9,999 | 73,844 | \$522,164,771 | \$336,010,232 | 99,516 | 20,628 | \$-6,217,804 |
| \$ 10,000 - \$ 19,999 | 57,077 | \$829,132,112 | \$575,568,457 | 107,929 | 60,026 | \$-18,459,161 |
| \$ 20,000 - \$ 29,999 | 15,836 | \$365,685,832 | \$241,056,833 | 30,333 | 24,142 | \$-2,603,530 |
| \$ 30,000 - \$ 39,999 | 2,083 | \$71,489,156 | \$25,798,712 | 3,564 | 848 | \$-87,504 |
| \$ 40,000 - \$ 49,999 | 1,249 | \$55,774,250 | \$21,836,526 | 1,966 | 183 | \$-46,492 |
| \$ 50,000 - \$ 59,999 | 812 | \$44,492,840 | \$19,168,661 | 1,228 | 101 | \$-15,151 |
| \$ 60,000 - \$ 74,999 | 740 | \$49,455,061 | \$24,984,344 | 1,070 | 123 | \$-43,779 |
| \$ 75,000 - \$ 99,999 | 464 | \$39,400,655 | \$21,449,842 | 675 | 89 | \$-22,403 |
| \$ 100,000 - \$ 124,999 | 152 | \$16,933,156 | \$9,457,206 | 223 | 36 | \$-9,591 |
| \$ 125,000 - \$ 149,999 | 73 | \$9,970,925 | \$5,608,231 | 109 | 25 | \$-11,815 |
| \$ 150,000 - \$ 199,999 | 69 | \$11,784,225 | \$5,809,414 | 106 | 13 | \$-38,740 |
| \$ 200,000 - \$ 249,999 | 39 | \$8,718,229 | \$4,747,884 | 55 | 10 | \$-7,435 |
| \$ 250,000 - \$ 499,999 | 47 | \$16,038,128 | \$9,113,134 | 66 | 15 | \$-36,828 |
| \$ 500,000 - \$ 999,999 | 28 | \$19,154,458 | \$11,470,789 | 41 | 3 | \$-4,293 |
| \$1,000,000 and Over | 14 | \$35,532,563 | \$21,523,500 | 24 | 5 | \$-388,723 |
| Total | 256,569 | \$1,827,856,678 | \$1,422,042,555 | 380,899 | 117,314 | \$-29,939,960 |

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

| AGI Class | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|--------------------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| Less Than \$10,000 | 93 | \$-58,492,682 | \$325,480 | 217 | 73 | \$252,130 |
| \$ 10,000 - \$ 19,999 | 4,907 | \$85,596,354 | \$54,800,530 | 13,937 | 965 | \$773,405 |
| \$ 20,000 - \$ 29,999 | 14,744 | \$377,042,542 | \$266,956,680 | 39,029 | 9,097 | \$6,191,635 |
| \$ 30,000 - \$ 39,999 | 18,943 | \$660,961,830 | \$499,778,260 | 46,565 | 20,931 | \$16,100,655 |
| \$ 40,000 - \$ 49,999 | 14,826 | \$663,360,799 | \$509,862,386 | 35,354 | 16,809 | \$21,613,327 |
| \$ 50,000 - \$ 59,999 | 11,506 | \$630,118,671 | \$484,451,616 | 26,837 | 12,947 | \$23,123,206 |
| \$ 60,000 - \$ 74,999 | 11,954 | \$800,286,099 | \$613,654,805 | 27,545 | 14,061 | \$31,523,349 |
| \$ 75,000 - \$ 99,999 | 11,561 | \$995,755,730 | \$757,974,769 | 26,370 | 14,157 | \$42,310,377 |
| \$ 100,000 - \$ 124,999 | 6,038 | \$671,750,393 | \$504,456,607 | 13,843 | 7,891 | \$30,177,458 |
| \$ 125,000 - \$ 149,999 | 3,274 | \$446,702,275 | \$329,781,657 | 7,510 | 4,045 | \$20,701,685 |
| \$ 150,000 - \$ 199,999 | 3,463 | \$595,633,173 | \$432,109,812 | 8,047 | 4,548 | \$28,169,488 |
| \$ 200,000 - \$ 249,999 | 1,722 | \$383,769,687 | \$273,278,617 | 4,015 | 2,292 | \$18,543,227 |
| \$ 250,000 - \$ 499,999 | 2,851 | \$967,563,022 | \$672,812,461 | 6,526 | 4,259 | \$48,286,781 |
| \$ 500,000 - \$ 999,999 | 1,010 | \$674,254,146 | \$447,481,975 | 2,285 | 1,473 | \$32,628,957 |
| \$1,000,000 And Over | 480 | \$1,095,136,886 | \$726,584,190 | 1,121 | 559 | \$44,737,126 |
| Total | 107,372 | \$8,989,438,925 | \$6,574,309,845 | 259,201 | 114,107 | \$365,132,806 |

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

| AGI Class | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|--------------------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| \$ 0 or Less | 18,633 | \$-869,034,263 | \$281,358 | 62,354 | 5,946 | \$-1,077,701 |
| \$ 1 - \$ 2,999 | 6,367 | \$9,448,308 | \$57,529 | 21,746 | 1,633 | \$-201,884 |
| \$ 3,000 - \$ 4,999 | 4,672 | \$18,747,254 | \$189,995 | 15,782 | 1,249 | \$-204,542 |
| \$ 5,000 - \$ 9,999 | 12,699 | \$95,730,192 | \$33,146,578 | 41,868 | 4,251 | \$-1,012,182 |
| \$ 10,000 - \$ 19,999 | 22,726 | \$327,941,002 | \$180,338,389 | 70,444 | 14,595 | \$-3,692,431 |
| \$ 20,000 - \$ 29,999 | 9,811 | \$234,847,388 | \$141,729,875 | 28,035 | 11,713 | \$-1,355,224 |
| \$ 30,000 - \$ 39,999 | 1,698 | \$57,503,958 | \$19,491,144 | 5,121 | 1,540 | \$-151,106 |
| \$ 40,000 - \$ 49,999 | 715 | \$31,806,487 | \$8,394,554 | 2,171 | 447 | \$-28,889 |
| \$ 50,000 - \$ 59,999 | 439 | \$24,095,222 | \$8,205,427 | 1,350 | 207 | \$-58,373 |
| \$ 60,000 - \$ 74,999 | 435 | \$29,008,321 | \$11,344,427 | 1,285 | 293 | \$-40,897 |
| \$ 75,000 - \$ 99,999 | 439 | \$37,885,163 | \$18,291,719 | 1,204 | 293 | \$-52,065 |
| \$ 100,000 - \$ 124,999 | 288 | \$32,338,912 | \$17,356,098 | 749 | 235 | \$-51,417 |
| \$ 125,000 - \$ 149,999 | 163 | \$22,455,383 | \$12,337,677 | 403 | 137 | \$-29,200 |
| \$ 150,000 - \$ 199,999 | 159 | \$27,303,420 | \$15,992,236 | 408 | 140 | \$-43,211 |
| \$ 200,000 - \$ 249,999 | 110 | \$24,584,192 | \$13,186,108 | 284 | 75 | \$-140,534 |
| \$ 250,000 - \$ 499,999 | 182 | \$63,813,374 | \$34,062,867 | 457 | 148 | \$-122,603 |
| \$ 500,000 - \$ 999,999 | 79 | \$55,961,058 | \$30,838,277 | 197 | 67 | \$-183,037 |
| \$1,000,000 and Over | 64 | \$232,012,614 | \$136,969,454 | 160 | 56 | \$-3,233,215 |
| Total | 79,679 | \$456,447,985 | \$682,213,712 | 254,018 | 43,025 | \$-11,678,511 |

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

| AGI Class | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|--------------------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| \$ 0 or Less | 348 | \$-1,170,783 | \$1,045,281 | 536 | 54 | \$93,861 |
| \$ 1 - \$ 2,999 | 453 | \$670,525 | \$2,479,920 | 578 | 58 | \$61,147 |
| \$ 3,000 - \$ 4,999 | 853 | \$3,673,888 | \$4,834,671 | 940 | 83 | \$39,935 |
| \$ 5,000 - \$ 9,999 | 22,791 | \$182,971,988 | \$155,774,307 | 26,061 | 1,190 | \$1,546,869 |
| \$ 10,000 - \$ 19,999 | 90,406 | \$1,380,807,450 | \$1,098,444,685 | 109,868 | 14,748 | \$26,310,382 |
| \$ 20,000 - \$ 29,999 | 115,211 | \$2,899,202,567 | \$2,338,108,330 | 132,813 | 35,396 | \$84,754,962 |
| \$ 30,000 - \$ 39,999 | 126,207 | \$4,415,568,686 | \$3,583,303,878 | 138,667 | 57,675 | \$156,435,646 |
| \$ 40,000 - \$ 49,999 | 111,974 | \$5,019,269,255 | \$4,044,758,692 | 120,475 | 65,199 | \$195,337,732 |
| \$ 50,000 - \$ 59,999 | 85,095 | \$4,655,526,137 | \$3,713,628,453 | 91,031 | 58,443 | \$191,386,310 |
| \$ 60,000 - \$ 74,999 | 78,695 | \$5,252,850,909 | \$4,128,599,649 | 84,737 | 60,881 | \$227,201,843 |
| \$ 75,000 - \$ 99,999 | 60,631 | \$5,187,022,004 | \$4,003,359,342 | 66,026 | 53,117 | \$238,206,954 |
| \$ 100,000 - \$ 124,999 | 26,386 | \$2,926,220,018 | \$2,216,467,299 | 29,160 | 24,628 | \$142,886,453 |
| \$ 125,000 - \$ 149,999 | 13,226 | \$1,802,685,787 | \$1,344,666,366 | 14,892 | 12,515 | \$91,279,780 |
| \$ 150,000 - \$ 199,999 | 12,579 | \$2,158,866,236 | \$1,587,131,091 | 14,439 | 11,863 | \$112,457,875 |
| \$ 200,000 - \$ 249,999 | 5,886 | \$1,308,467,634 | \$948,410,814 | 6,853 | 5,542 | \$69,502,656 |
| \$ 250,000 - \$ 499,999 | 8,776 | \$2,963,556,774 | \$2,081,739,278 | 10,265 | 8,187 | \$157,429,165 |
| \$ 500,000 - \$ 999,999 | 2,738 | \$1,832,603,825 | \$1,252,788,013 | 3,206 | 2,764 | \$94,507,967 |
| \$1,000,000 and Over | 1,095 | \$2,845,294,566 | \$1,949,987,238 | 1,336 | 943 | \$114,635,502 |
| Total | 763,350 | \$44,834,087,466 | \$34,455,527,307 | 851,883 | 413,286 | \$1,904,075,039 |

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

| AGI Class | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|--------------------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| \$ 0 or Less | 13,202 | \$-74,852,663 | \$759,304 | 20,064 | 1,432 | \$-98,016 |
| \$ 1 - \$ 2,999 | 19,535 | \$27,996,592 | \$19,771,533 | 25,519 | 1,383 | \$-101,075 |
| \$ 3,000 - \$ 4,999 | 14,550 | \$58,287,092 | \$39,073,975 | 18,995 | 1,249 | \$-214,942 |
| \$ 5,000 - \$ 9,999 | 22,520 | \$158,978,547 | \$97,355,488 | 32,868 | 4,640 | \$-765,178 |
| \$ 10,000 - \$ 19,999 | 12,881 | \$176,678,698 | \$107,162,125 | 18,547 | 7,405 | \$-1,171,809 |
| \$ 20,000 - \$ 29,999 | 3,329 | \$80,624,506 | \$48,851,251 | 4,398 | 2,277 | \$-218,404 |
| \$ 30,000 - \$ 39,999 | 1,609 | \$55,880,064 | \$37,330,541 | 1,913 | 675 | \$-121,531 |
| \$ 40,000 - \$ 49,999 | 1,243 | \$55,565,472 | \$39,176,227 | 1,413 | 505 | \$-197,894 |
| \$ 50,000 - \$ 59,999 | 1,065 | \$58,394,707 | \$42,373,901 | 1,171 | 489 | \$-100,781 |
| \$ 60,000 - \$ 74,999 | 1,009 | \$67,532,692 | \$47,934,682 | 1,122 | 511 | \$-109,250 |
| \$ 75,000 - \$ 99,999 | 857 | \$73,463,870 | \$53,176,630 | 951 | 503 | \$-140,773 |
| \$ 100,000 - \$ 124,999 | 330 | \$36,745,706 | \$25,931,621 | 381 | 166 | \$-51,268 |
| \$ 125,000 - \$ 149,999 | 166 | \$22,652,740 | \$15,276,020 | 191 | 114 | \$-53,578 |
| \$ 150,000 - \$ 199,999 | 143 | \$24,827,071 | \$16,557,798 | 162 | 91 | \$-123,523 |
| \$ 200,000 - \$ 249,999 | 72 | \$16,104,331 | \$10,292,234 | 93 | 34 | \$-309,556 |
| \$ 250,000 - \$ 499,999 | 112 | \$39,803,702 | \$26,873,232 | 126 | 87 | \$-514,047 |
| \$ 500,000 - \$ 999,999 | 28 | \$18,645,522 | \$12,374,143 | 36 | 20 | \$-1,054,723 |
| \$1,000,000 and Over | 33 | \$89,385,025 | \$59,814,880 | 45 | 27 | \$-1,627,002 |
| Total | 92,684 | \$986,713,674 | \$700,085,585 | 127,995 | 21,608 | \$-6,973,350 |

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

| County | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|--------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| ADAIR | 5,038 | \$164,592,116 | \$134,128,666 | 7,420 | 2,359 | \$5,693,839 |
| ADAMS | 2,483 | \$79,192,356 | \$67,806,000 | 3,737 | 1,129 | \$2,991,325 |
| ALLAMAKEE | 8,392 | \$254,102,278 | \$211,883,651 | 12,332 | 4,196 | \$8,131,806 |
| APPANOOSE | 6,780 | \$194,949,510 | \$156,505,957 | 10,207 | 3,180 | \$6,550,644 |
| AUDUBON | 3,571 | \$146,948,443 | \$116,395,461 | 5,376 | 1,444 | \$5,116,810 |
| BENTON | 15,690 | \$639,093,176 | \$495,390,408 | 21,520 | 6,991 | \$25,127,631 |
| BLACK HAWK | 75,351 | \$3,116,499,460 | \$2,357,655,109 | 104,271 | 33,174 | \$119,235,158 |
| BOONE | 16,100 | \$640,796,336 | \$494,305,687 | 22,276 | 6,875 | \$24,905,760 |
| BREMER | 14,798 | \$618,950,695 | \$477,093,764 | 20,816 | 6,243 | \$24,944,239 |
| BUCHANAN | 12,334 | \$459,829,015 | \$368,551,485 | 17,028 | 5,845 | \$17,429,046 |
| BUENA VISTA | 12,175 | \$447,512,857 | \$353,984,701 | 17,140 | 7,175 | \$16,783,974 |
| BUTLER | 8,938 | \$310,642,027 | \$250,459,819 | 13,055 | 3,991 | \$11,952,078 |
| CALHOUN | 5,609 | \$197,805,194 | \$157,707,867 | 8,353 | 2,270 | \$7,618,633 |
| CARROLL | 13,483 | \$546,674,499 | \$434,077,143 | 18,708 | 5,964 | \$21,615,253 |
| CASS | 8,118 | \$288,556,623 | \$229,901,238 | 12,013 | 3,527 | \$10,814,814 |
| CEDAR | 11,387 | \$458,103,941 | \$356,389,024 | 15,931 | 4,822 | \$18,025,384 |
| CERRO GORDO | 26,292 | \$1,084,298,506 | \$831,368,328 | 37,146 | 10,376 | \$42,082,812 |
| CHEROKEE | 7,361 | \$282,891,615 | \$229,718,127 | 10,661 | 2,905 | \$11,710,821 |
| CHICKASAW | 7,609 | \$311,777,720 | \$248,370,011 | 10,667 | 3,334 | \$12,234,831 |
| CLARKE | 5,328 | \$169,811,420 | \$134,458,763 | 7,722 | 2,883 | \$5,845,433 |
| CLAY | 10,669 | \$423,855,298 | \$324,502,754 | 14,954 | 4,438 | \$16,031,493 |
| CLAYTON | 10,485 | \$358,240,001 | \$292,478,291 | 15,348 | 4,311 | \$11,918,083 |
| CLINTON | 28,078 | \$1,014,444,317 | \$789,071,082 | 40,166 | 12,711 | \$37,728,667 |

(Continued)

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

| County | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|-------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| CRAWFORD | 9,664 | \$348,527,906 | \$276,425,964 | 14,110 | 6,040 | \$13,217,475 |
| DALLAS | 44,175 | \$2,861,564,327 | \$2,133,137,473 | 57,602 | 23,637 | \$120,207,264 |
| DAVIS | 4,463 | \$149,200,581 | \$124,344,534 | 6,743 | 2,775 | \$5,929,966 |
| DECATUR | 3,906 | \$110,671,517 | \$86,018,918 | 5,827 | 1,854 | \$3,403,550 |
| DELAWARE | 10,947 | \$386,624,279 | \$314,530,370 | 15,159 | 4,965 | \$14,968,707 |
| DES MOINES | 24,517 | \$912,204,548 | \$705,781,951 | 35,561 | 11,248 | \$33,507,106 |
| DICKINSON | 11,510 | \$536,046,553 | \$408,263,244 | 16,981 | 3,919 | \$20,092,844 |
| DUBUQUE | 61,007 | \$2,570,703,806 | \$1,946,429,740 | 83,129 | 27,059 | \$94,554,012 |
| EMMET | 5,703 | \$200,109,521 | \$159,714,088 | 8,198 | 2,555 | \$7,007,788 |
| FAYETTE | 11,456 | \$375,310,233 | \$298,976,241 | 16,715 | 4,965 | \$13,834,379 |
| FLOYD | 9,290 | \$336,414,386 | \$268,347,239 | 13,366 | 4,247 | \$12,933,357 |
| FRANKLIN | 5,815 | \$258,057,051 | \$194,524,675 | 8,562 | 3,050 | \$8,694,052 |
| FREMONT | 4,003 | \$155,664,041 | \$120,441,394 | 5,914 | 1,758 | \$5,180,210 |
| GREENE | 5,325 | \$186,175,332 | \$146,324,717 | 7,903 | 2,379 | \$6,870,943 |
| GRUNDY | 7,499 | \$326,985,434 | \$248,061,203 | 10,607 | 3,092 | \$12,975,167 |
| GUTHRIE | 6,312 | \$241,382,104 | \$185,025,436 | 9,363 | 2,759 | \$9,060,004 |
| HAMILTON | 8,982 | \$372,588,431 | \$285,771,970 | 13,006 | 4,157 | \$13,798,914 |
| HANCOCK | 6,720 | \$254,035,460 | \$204,969,423 | 9,580 | 2,935 | \$10,276,067 |
| HARDIN | 10,390 | \$378,383,449 | \$298,472,977 | 15,029 | 4,499 | \$14,615,824 |
| HARRISON | 8,497 | \$334,577,118 | \$259,051,397 | 12,077 | 3,852 | \$9,753,391 |
| HENRY | 11,388 | \$404,198,946 | \$315,921,636 | 16,270 | 5,310 | \$14,739,141 |
| HOWARD | 5,964 | \$210,602,806 | \$167,596,211 | 8,456 | 2,721 | \$6,932,610 |
| HUMBOLDT | 5,907 | \$247,230,600 | \$190,511,555 | 8,574 | 2,732 | \$9,846,068 |

(Continued)

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

| County | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|-------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| IDA | 4,386 | \$189,097,787 | \$146,967,765 | 6,314 | 1,883 | \$7,226,744 |
| IOWA | 10,694 | \$424,206,133 | \$331,991,303 | 14,757 | 4,745 | \$16,302,050 |
| JACKSON | 11,898 | \$396,383,103 | \$319,482,871 | 16,992 | 5,009 | \$15,064,412 |
| JASPER | 21,152 | \$788,701,343 | \$608,679,366 | 29,855 | 9,375 | \$30,034,154 |
| JEFFERSON | 8,828 | \$381,635,093 | \$288,432,904 | 12,871 | 3,377 | \$14,298,215 |
| JOHNSON | 80,039 | \$4,030,302,812 | \$3,052,359,946 | 103,047 | 32,421 | \$166,653,342 |
| JONES | 11,442 | \$418,210,693 | \$331,003,941 | 16,395 | 4,861 | \$16,013,385 |
| KEOKUK | 5,827 | \$200,014,454 | \$161,564,916 | 8,577 | 2,651 | \$7,725,585 |
| KOSSUTH | 9,563 | \$382,311,134 | \$295,546,033 | 13,930 | 3,867 | \$14,098,591 |
| LEE | 19,350 | \$688,890,766 | \$539,344,564 | 28,336 | 8,698 | \$24,814,956 |
| LINN | 132,737 | \$6,300,969,935 | \$4,886,936,898 | 179,329 | 60,142 | \$246,290,220 |
| LOUISA | 6,468 | \$222,095,700 | \$178,185,488 | 9,120 | 3,294 | \$8,409,893 |
| LUCAS | 4,911 | \$152,803,895 | \$123,467,691 | 7,159 | 2,410 | \$5,762,709 |
| LYON | 7,044 | \$287,583,310 | \$232,163,678 | 9,811 | 3,803 | \$11,102,504 |
| MADISON | 9,196 | \$379,011,293 | \$308,546,794 | 12,742 | 4,560 | \$16,400,984 |
| MAHASKA | 12,305 | \$464,227,516 | \$359,112,582 | 17,524 | 5,961 | \$17,111,525 |
| MARION | 19,416 | \$787,740,388 | \$610,157,904 | 27,207 | 9,278 | \$30,579,303 |
| MARSHALL | 22,726 | \$837,374,323 | \$644,846,417 | 32,828 | 12,653 | \$30,741,429 |
| MILLS | 8,188 | \$347,896,136 | \$265,695,355 | 11,547 | 3,961 | \$8,888,329 |
| MITCHELL | 6,459 | \$248,560,832 | \$201,452,293 | 9,340 | 2,837 | \$9,482,419 |
| MONONA | 5,043 | \$183,489,708 | \$145,757,195 | 7,525 | 2,120 | \$7,038,814 |
| MONROE | 4,202 | \$140,999,983 | \$115,315,975 | 6,184 | 1,983 | \$5,562,552 |
| MONTGOMERY | 6,104 | \$204,957,701 | \$165,536,590 | 8,858 | 2,665 | \$7,634,707 |

(Continued)

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

| County | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|----------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| MUSCATINE | 25,813 | \$1,014,941,764 | \$795,295,758 | 35,947 | 13,059 | \$40,050,247 |
| O'BRIEN | 8,931 | \$327,943,348 | \$265,510,197 | 12,648 | 3,865 | \$12,735,552 |
| OSCEOLA | 3,815 | \$128,933,469 | \$107,056,985 | 5,484 | 1,941 | \$4,743,205 |
| PAGE | 8,321 | \$303,461,488 | \$238,166,413 | 12,178 | 3,553 | \$10,937,535 |
| PALO ALTO | 5,442 | \$192,386,425 | \$154,936,701 | 7,898 | 2,353 | \$7,399,932 |
| PLYMOUTH | 15,580 | \$660,858,846 | \$525,411,456 | 21,617 | 7,513 | \$26,655,004 |
| POCAHONTAS | 4,269 | \$155,411,762 | \$125,233,911 | 6,361 | 1,810 | \$5,872,396 |
| POLK | 278,586 | \$14,050,713,000 | \$10,532,545,393 | 369,252 | 138,527 | \$565,329,995 |
| POTTAWATTAMIE | 53,020 | \$2,099,869,899 | \$1,571,660,314 | 74,661 | 26,615 | \$50,699,456 |
| POWESHIEK | 10,789 | \$410,259,556 | \$319,470,639 | 15,570 | 4,504 | \$15,539,428 |
| RINGGOLD | 2,609 | \$95,270,293 | \$77,586,496 | 4,003 | 1,233 | \$3,653,329 |
| SAC | 6,304 | \$230,418,412 | \$182,104,285 | 9,218 | 2,644 | \$8,950,891 |
| SCOTT | 101,675 | \$4,862,755,017 | \$3,646,478,065 | 140,795 | 48,249 | \$188,235,101 |
| SHELBY | 7,420 | \$284,048,692 | \$229,701,454 | 10,648 | 3,137 | \$10,629,855 |
| SIOUX | 19,957 | \$891,025,493 | \$730,465,172 | 27,315 | 11,781 | \$37,705,470 |
| STORY | 48,535 | \$2,204,841,676 | \$1,671,651,283 | 63,547 | 18,366 | \$87,970,704 |
| TAMA | 9,829 | \$344,892,188 | \$269,649,738 | 14,369 | 4,733 | \$12,944,365 |
| TAYLOR | 3,371 | \$98,298,853 | \$82,004,489 | 5,059 | 1,565 | \$3,424,258 |
| UNION | 6,943 | \$225,389,129 | \$180,361,785 | 10,187 | 3,182 | \$8,280,284 |
| VAN BUREN | 3,913 | \$122,682,392 | \$98,896,810 | 6,018 | 1,938 | \$4,233,547 |
| WAPELLO | 18,961 | \$657,414,433 | \$521,480,975 | 27,581 | 9,995 | \$24,877,005 |
| WARREN | 28,582 | \$1,292,814,979 | \$983,183,241 | 38,738 | 13,699 | \$51,464,798 |
| WASHINGTON | 13,258 | \$498,311,687 | \$389,257,682 | 18,886 | 6,567 | \$17,754,080 |

(Continued)

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

| County | Number | Adjusted Gross Income | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|-------------------|---------------|------------------------------|-----------------------|-----------------------------------|------------------------------------|----------------------|
| WAYNE | 3,325 | \$104,199,481 | \$85,588,857 | 5,050 | 1,792 | \$3,516,275 |
| WEBSTER | 20,540 | \$777,137,246 | \$602,575,775 | 29,270 | 9,519 | \$29,287,723 |
| WINNEBAGO | 6,760 | \$234,464,693 | \$184,714,842 | 9,681 | 2,743 | \$8,310,433 |
| WINNESHIEK | 12,147 | \$447,055,771 | \$353,201,540 | 17,102 | 4,724 | \$16,389,701 |
| WOODBURY | 58,131 | \$2,150,883,135 | \$1,668,002,487 | 80,853 | 32,522 | \$73,291,660 |
| WORTH | 4,610 | \$164,420,838 | \$128,824,822 | 6,591 | 1,896 | \$5,619,215 |
| WRIGHT | 7,424 | \$267,284,949 | \$212,611,954 | 11,031 | 3,598 | \$10,160,575 |
| Total | 1,826,347 | \$78,122,678,784 | \$60,097,023,680 | 2,533,385 | 852,828 | \$2,990,786,214 |

TABLE 11-B

RESIDENT PAY AND NO-PAY RETURNS FOR ITEMIZED DEDUCTION CLAIMANTS

| AGI Class | Number | Adjusted Gross Income | Federal Tax Deduction | Itemized Deduction | Taxable Income | Tax Liability |
|-------------------------|---------|-----------------------|-----------------------|--------------------|------------------|-----------------|
| \$ 0 or Less | 13,575 | \$-707,584,644 | \$25,842,623 | \$115,616,498 | \$2,017,490 | \$-375,429 |
| \$ 1 - \$ 2,999 | 14,781 | \$21,545,029 | \$-1,354,322 | \$15,714,020 | \$20,259,786 | \$-3,723 |
| \$ 3,000 - \$ 4,999 | 10,554 | \$42,246,293 | \$1,672,373 | \$16,831,929 | \$31,220,925 | \$-32,156 |
| \$ 5,000 - \$ 9,999 | 29,860 | \$225,893,451 | \$13,169,598 | \$72,893,418 | \$156,291,765 | \$921,930 |
| \$ 10,000 - \$ 19,999 | 84,896 | \$1,299,738,266 | \$99,656,971 | \$381,488,741 | \$863,187,173 | \$16,545,539 |
| \$ 20,000 - \$ 29,999 | 111,440 | \$2,809,948,224 | \$233,307,426 | \$619,998,401 | \$2,001,553,685 | \$65,564,694 |
| \$ 30,000 - \$ 39,999 | 131,524 | \$4,610,725,645 | \$395,875,403 | \$775,810,592 | \$3,464,393,507 | \$143,182,978 |
| \$ 40,000 - \$ 49,999 | 126,059 | \$5,657,725,437 | \$530,301,981 | \$826,768,064 | \$4,316,894,029 | \$200,999,462 |
| \$ 50,000 - \$ 59,999 | 102,256 | \$5,598,847,656 | \$576,262,899 | \$752,402,212 | \$4,278,956,028 | \$213,616,838 |
| \$ 60,000 - \$ 74,999 | 99,922 | \$6,675,776,754 | \$766,422,673 | \$852,349,178 | \$5,063,600,281 | \$270,154,153 |
| \$ 75,000 - \$ 99,999 | 81,175 | \$6,953,184,171 | \$897,944,262 | \$851,828,508 | \$5,212,792,850 | \$300,618,132 |
| \$ 100,000 - \$ 124,999 | 36,714 | \$4,073,230,592 | \$588,465,885 | \$473,300,829 | \$3,015,030,250 | \$187,902,614 |
| \$ 125,000 - \$ 149,999 | 18,631 | \$2,540,462,464 | \$402,451,200 | \$282,060,581 | \$1,857,914,199 | \$121,811,293 |
| \$ 150,000 - \$ 199,999 | 18,013 | \$3,092,321,408 | \$541,189,964 | \$321,132,592 | \$2,232,758,583 | \$152,498,988 |
| \$ 200,000 - \$ 249,999 | 8,473 | \$1,884,033,216 | \$363,240,393 | \$184,053,941 | \$1,339,884,169 | \$94,277,433 |
| \$ 250,000 - \$ 499,999 | 12,915 | \$4,368,004,739 | \$983,760,894 | \$365,689,840 | \$3,022,521,222 | \$220,344,243 |
| \$ 500,000 - \$ 999,999 | 4,152 | \$2,779,586,066 | \$725,913,413 | \$201,772,687 | \$1,856,370,813 | \$133,243,874 |
| \$1,000,000 and Over | 1,852 | \$4,694,159,347 | \$1,261,684,647 | \$295,885,300 | \$3,140,183,174 | \$169,665,083 |
| Total | 906,792 | \$56,619,844,114 | \$8,405,808,283 | \$7,405,597,331 | \$41,875,829,929 | \$2,290,935,946 |

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

| AGI Class | Number | Adjusted Gross Income | Federal Tax Deduction | Standard Deduction | Taxable Income | Tax Liability |
|--------------------------------|---------------|------------------------------|------------------------------|---------------------------|-----------------------|----------------------|
| \$ 0 or Less | 39,271 | \$-801,589,890 | \$8,272,092 | \$111,413,803 | \$480,160 | \$-866,196 |
| \$ 1 - \$ 2,999 | 54,592 | \$90,206,805 | \$-2,257 | \$80,247,213 | \$12,491,722 | \$-717,007 |
| \$ 3,000 - \$ 4,999 | 49,986 | \$200,813,075 | \$246,434 | \$110,600,884 | \$90,786,090 | \$-1,392,559 |
| \$ 5,000 - \$ 9,999 | 127,409 | \$951,007,222 | \$17,756,088 | \$308,391,490 | \$625,885,234 | \$-6,196,902 |
| \$ 10,000 - \$ 19,999 | 206,355 | \$3,045,376,635 | \$119,050,044 | \$551,466,642 | \$2,377,372,582 | \$16,620,603 |
| \$ 20,000 - \$ 29,999 | 165,018 | \$4,096,585,306 | \$246,151,572 | \$446,822,722 | \$3,405,307,259 | \$99,356,544 |
| \$ 30,000 - \$ 39,999 | 120,450 | \$4,173,362,844 | \$316,391,890 | \$320,362,398 | \$3,537,573,375 | \$146,365,022 |
| \$ 40,000 - \$ 49,999 | 71,250 | \$3,168,769,343 | \$288,893,945 | \$187,606,835 | \$2,693,120,887 | \$129,026,086 |
| \$ 50,000 - \$ 59,999 | 37,316 | \$2,031,369,076 | \$213,269,293 | \$100,370,695 | \$1,718,531,990 | \$88,595,451 |
| \$ 60,000 - \$ 74,999 | 24,821 | \$1,644,929,882 | \$195,190,234 | \$69,088,024 | \$1,381,354,104 | \$76,115,629 |
| \$ 75,000 - \$ 99,999 | 13,606 | \$1,153,862,478 | \$154,029,876 | \$38,964,959 | \$961,143,539 | \$56,664,377 |
| \$ 100,000 - \$ 124,999 | 4,222 | \$467,417,299 | \$69,467,184 | \$12,285,771 | \$385,979,953 | \$24,753,007 |
| \$ 125,000 - \$ 149,999 | 1,738 | \$236,433,108 | \$38,392,012 | \$4,918,977 | \$193,256,823 | \$13,039,554 |
| \$ 150,000 - \$ 199,999 | 1,584 | \$270,895,571 | \$47,666,337 | \$4,485,095 | \$219,303,219 | \$15,354,730 |
| \$ 200,000 - \$ 249,999 | 657 | \$146,115,563 | \$26,863,872 | \$1,834,469 | \$117,487,949 | \$8,444,813 |
| \$ 250,000 - \$ 499,999 | 963 | \$323,072,508 | \$64,165,499 | \$2,601,744 | \$256,390,601 | \$18,906,110 |
| \$ 500,000 - \$ 999,999 | 247 | \$163,428,659 | \$30,235,186 | \$688,560 | \$132,720,988 | \$9,553,779 |
| \$1,000,000 and Over | 70 | \$140,779,186 | \$28,575,470 | \$196,440 | \$112,007,276 | \$6,227,227 |
| Total | 919,555 | \$21,502,834,670 | \$1,864,614,771 | \$2,352,346,721 | \$18,221,193,751 | \$699,850,268 |

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

| AGI Class | Number | 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 | 52,846 | \$34,419 | \$36,601 | \$744,509 | \$36,873 | \$3,941 |
| \$ 1 - \$ 2,999 | 69,373 | \$16,124 | \$18,820 | \$698,131 | \$3,007 | \$933 |
| \$ 3,000 - \$ 4,999 | 60,540 | \$12,884 | \$18,301 | \$1,386,667 | \$4,095 | \$1,252 |
| \$ 5,000 - \$ 9,999 | 157,269 | \$77,603 | \$61,856 | \$8,018,973 | \$44,895 | \$44,399 |
| \$ 10,000 - \$ 19,999 | 291,251 | \$506,147 | \$197,412 | \$28,634,383 | \$406,133 | \$742,795 |
| \$ 20,000 - \$ 29,999 | 276,458 | \$1,672,250 | \$164,076 | \$20,568,539 | \$1,145,215 | \$3,006,856 |
| \$ 30,000 - \$ 39,999 | 251,974 | \$1,350,714 | \$132,198 | \$7,345,242 | \$1,978,286 | \$5,741,862 |
| \$ 40,000 - \$ 49,999 | 197,309 | \$261,018 | \$56,096 | \$938,788 | \$2,138,425 | \$7,032,921 |
| \$ 50,000 - \$ 59,999 | 139,572 | \$0 | \$0 | \$13,794 | \$1,944,922 | \$7,122,620 |
| \$ 60,000 - \$ 74,999 | 124,743 | \$0 | \$0 | \$0 | \$2,175,874 | \$9,024,763 |
| \$ 75,000 - \$ 99,999 | 94,781 | \$0 | \$0 | \$0 | \$2,038,863 | \$9,840,645 |
| \$ 100,000 - \$ 124,999 | 40,936 | \$0 | \$0 | \$0 | \$1,027,949 | \$6,041,494 |
| \$ 125,000 - \$ 149,999 | 20,369 | \$0 | \$0 | \$0 | \$573,034 | \$4,053,351 |
| \$ 150,000 - \$ 199,999 | 19,597 | \$0 | \$0 | \$0 | \$602,985 | \$5,359,444 |
| \$ 200,000 - \$ 249,999 | 9,130 | \$0 | \$0 | \$0 | \$329,944 | \$3,328,653 |
| \$ 250,000 - \$ 499,999 | 13,878 | \$0 | \$0 | \$0 | \$521,171 | \$8,462,503 |
| \$ 500,000 - \$ 999,999 | 4,399 | \$0 | \$0 | \$0 | \$206,383 | \$7,896,825 |
| \$1,000,000 and Over | 1,922 | \$0 | \$0 | \$0 | \$68,032 | \$15,398,466 |
| Total | 1,826,347 | \$3,931,159 | \$685,360 | \$68,349,026 | \$15,246,086 | \$93,103,723 |

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

| AGI Class | Number | Fuel Tax Credit | Firefighter/EMS/Reserve Peace Officer Tax Credit | Taxpayers Trust Fund Tax Credit | Other Nonrefundable Tax Credits | Other Refundable Tax Credits |
|--------------------------------|---------------|------------------------|---|--|--|---|
| \$ 0 or Less | 52,846 | \$341,033 | \$11,500 | \$9,053 | \$43,440 | \$438,938 |
| \$ 1 - \$ 2,999 | 69,373 | \$45,011 | \$4,702 | \$9,071 | \$497 | \$5,918 |
| \$ 3,000 - \$ 4,999 | 60,540 | \$42,928 | \$5,731 | \$21,284 | \$690 | \$10,826 |
| \$ 5,000 - \$ 9,999 | 157,269 | \$123,857 | \$29,738 | \$787,463 | \$15,333 | \$107,690 |
| \$ 10,000 - \$ 19,999 | 291,251 | \$302,449 | \$103,871 | \$3,067,024 | \$153,820 | \$316,053 |
| \$ 20,000 - \$ 29,999 | 276,458 | \$285,814 | \$164,643 | \$3,950,538 | \$446,956 | \$99,857 |
| \$ 30,000 - \$ 39,999 | 251,974 | \$253,201 | \$265,455 | \$3,976,081 | \$760,897 | \$176,648 |
| \$ 40,000 - \$ 49,999 | 197,309 | \$190,214 | \$280,569 | \$3,129,180 | \$953,727 | \$272,157 |
| \$ 50,000 - \$ 59,999 | 139,572 | \$146,603 | \$189,559 | \$2,229,045 | \$1,121,511 | \$159,433 |
| \$ 60,000 - \$ 74,999 | 124,743 | \$144,923 | \$149,955 | \$2,016,590 | \$1,661,452 | \$239,438 |
| \$ 75,000 - \$ 99,999 | 94,781 | \$170,627 | \$87,378 | \$1,566,135 | \$2,595,889 | \$200,579 |
| \$ 100,000 - \$ 124,999 | 40,936 | \$91,760 | \$24,682 | \$691,647 | \$2,399,457 | \$174,210 |
| \$ 125,000 - \$ 149,999 | 20,369 | \$54,019 | \$19,775 | \$347,617 | \$1,669,099 | \$147,876 |
| \$ 150,000 - \$ 199,999 | 19,597 | \$66,884 | \$9,126 | \$338,912 | \$3,498,225 | \$185,896 |
| \$ 200,000 - \$ 249,999 | 9,130 | \$30,529 | \$4,292 | \$159,084 | \$2,963,460 | \$585,230 |
| \$ 250,000 - \$ 499,999 | 13,878 | \$91,229 | \$4,442 | \$244,985 | \$9,942,065 | \$1,112,455 |
| \$ 500,000 - \$ 999,999 | 4,399 | \$29,578 | \$300 | \$78,677 | \$11,694,796 | \$1,935,832 |
| \$1,000,000 and Over | 1,922 | \$16,028 | \$100 | \$34,189 | \$73,394,381 | \$7,553,847 |
| Total | 1,826,347 | \$2,426,687 | \$1,355,818 | \$22,656,575 | \$113,315,695 | \$13,722,883 |

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

| 2014 Taxable Income Brackets | Number | Adjusted Gross Income | Federal Tax Deduction | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|---|---------------|----------------------------------|----------------------------------|-----------------------|---|--|----------------------|
| \$ 0 | 108,261 | \$-1,060,469,407 | \$215,098,506 | \$0 | 225,190 | 20,901 | \$-2,749,152 |
| \$ 1 - \$ 1,515 | 45,474 | \$172,650,862 | \$13,349,488 | \$35,637,705 | 66,674 | 6,802 | \$-1,252,500 |
| \$ 1,516 - \$ 3,030 | 55,295 | \$296,821,714 | \$21,697,543 | \$127,000,595 | 79,516 | 7,993 | \$-1,876,967 |
| \$ 3,031 - \$ 6,060 | 113,929 | \$921,068,073 | \$61,652,267 | \$518,435,963 | 168,597 | 22,337 | \$-6,117,858 |
| \$ 6,061 - \$13,635 | 264,426 | \$3,718,282,012 | \$259,961,844 | \$2,572,484,407 | 393,146 | 80,393 | \$14,704,658 |
| \$ 13,636 - \$22,725 | 290,005 | \$6,876,681,873 | \$508,357,662 | \$5,270,397,374 | 400,842 | 112,094 | \$145,154,198 |
| \$ 22,726 - \$30,300 | 234,937 | \$7,826,996,406 | \$630,970,671 | \$6,217,960,713 | 301,166 | 105,330 | \$246,089,600 |
| \$ 30,301 - \$45,450 | 356,025 | \$16,580,153,447 | \$1,562,946,939 | \$13,231,802,270 | 437,815 | 199,400 | \$628,907,411 |
| \$ 45,451 - \$68,175 | 216,170 | \$14,991,122,657 | \$1,725,587,851 | \$11,775,536,412 | 268,079 | 164,425 | \$640,956,234 |
| \$ 68,176 and Over | 141,825 | \$27,799,371,147 | \$5,270,800,283 | \$20,347,768,241 | 192,360 | 133,153 | \$1,326,970,590 |
| Total | 1,826,347 | \$78,122,678,784 | \$10,270,423,054 | \$60,097,023,680 | 2,533,385 | 852,828 | \$2,990,786,214 |

TABLE 15-B
RESIDENT PAY RETURNS BY TAXABLE INCOME

| 2014 Taxable Income Brackets | Number | Adjusted Gross Income | Federal Tax Deduction | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|---|---------------|----------------------------------|----------------------------------|-----------------------|---|--|----------------------|
| \$ 0 | 445 | \$-53,139,093 | \$3,880,933 | \$0 | 852 | 141 | \$497,698 |
| \$ 1 - \$ 1,515 | 103 | \$1,399,631 | \$149,047 | \$80,640 | 181 | 11 | \$39,921 |
| \$ 1,516 - \$ 3,030 | 116 | \$1,258,863 | \$65,000 | \$266,052 | 188 | 16 | \$37,458 |
| \$ 3,031 - \$ 6,060 | 22,538 | \$190,755,168 | \$14,651,547 | \$120,568,390 | 25,146 | 72 | \$453,847 |
| \$ 6,061 - \$13,635 | 181,709 | \$2,622,992,462 | \$237,315,244 | \$1,814,169,931 | 231,425 | 12,386 | \$34,731,423 |
| \$ 13,636 - \$22,725 | 256,313 | \$6,151,874,150 | \$504,047,446 | \$4,699,985,952 | 332,480 | 64,399 | \$151,530,834 |
| \$ 22,726 - \$30,300 | 230,960 | \$7,698,056,303 | \$626,056,331 | \$6,115,612,782 | 294,193 | 101,544 | \$246,447,992 |
| \$ 30,301 - \$45,450 | 352,219 | \$16,390,836,256 | \$1,543,462,631 | \$13,089,435,089 | 432,935 | 197,766 | \$629,291,396 |
| \$ 45,451 - \$68,175 | 213,490 | \$14,792,617,936 | \$1,699,731,563 | \$11,628,082,251 | 264,535 | 162,987 | \$641,426,636 |
| \$ 68,176 and Over | 139,522 | \$27,055,008,771 | \$5,132,858,362 | \$19,824,480,741 | 188,538 | 131,559 | \$1,334,920,830 |
| Total | 1,397,415 | \$74,851,660,447 | \$9,762,218,104 | \$57,292,681,828 | 1,770,473 | 670,881 | \$3,039,378,035 |

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

| 2014 Taxable Income Brackets | Number | Adjusted Gross Income | Federal Tax Deduction | Taxable Income | Number of Personal Credits | Number of Dependent Credits | Tax Liability |
|---|---------------|----------------------------------|----------------------------------|-----------------------|---|--|----------------------|
| \$ 0 | 107,816 | \$-1,007,330,314 | \$211,217,573 | \$0 | 224,338 | 20,760 | \$-3,246,850 |
| \$ 1 - \$ 1,515 | 45,371 | \$171,251,231 | \$13,200,441 | \$35,557,065 | 66,493 | 6,791 | \$-1,292,421 |
| \$ 1,516 - \$ 3,030 | 55,179 | \$295,562,851 | \$21,632,543 | \$126,734,543 | 79,328 | 7,977 | \$-1,914,425 |
| \$ 3,031 - \$ 6,060 | 91,391 | \$730,312,905 | \$47,000,720 | \$397,867,573 | 143,451 | 22,265 | \$-6,571,705 |
| \$ 6,061 - \$13,635 | 82,717 | \$1,095,289,550 | \$22,646,600 | \$758,314,476 | 161,721 | 68,007 | \$-20,026,765 |
| \$ 13,636 - \$22,725 | 33,692 | \$724,807,723 | \$4,310,216 | \$570,411,422 | 68,362 | 47,695 | \$-6,376,636 |
| \$ 22,726 - \$30,300 | 3,977 | \$128,940,103 | \$4,914,340 | \$102,347,931 | 6,973 | 3,786 | \$-358,392 |
| \$ 30,301 - \$45,450 | 3,806 | \$189,317,191 | \$19,484,308 | \$142,367,181 | 4,880 | 1,634 | \$-383,985 |
| \$ 45,451 - \$68,175 | 2,680 | \$198,504,721 | \$25,856,288 | \$147,454,161 | 3,544 | 1,438 | \$-470,402 |
| \$ 68,176 and Over | 2,303 | \$744,362,376 | \$137,941,921 | \$523,287,500 | 3,822 | 1,594 | \$-7,950,240 |
| Total | 428,932 | \$3,271,018,337 | \$508,204,950 | \$2,804,341,852 | 762,912 | 181,947 | \$-48,591,821 |