



# Iowa Department of **REVENUE**

## **2019 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT**

2019 RETURNS FILED IN 2020

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## INTRODUCTION

In 2020, a total of \$3.6 billion in Iowa individual income tax liability was reported on 1.6 million returns for tax year 2019. The reported tax was based on \$162.7 billion in Iowa net income and \$122.8 billion in net taxable income. This report provides a summary of data obtained from 2019 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 2019 Iowa individual income tax returns.
- Statistical appendices A through D. Appendices A and B provide data aggregated by return, such that information for married taxpayers filing on one return is treated on a combined basis. This convention is employed throughout the narrative portion of this report including charts and tables. Appendices C and D provide data aggregated by taxpayer, with married taxpayers filing separately on one tax return treated as two individual taxpayers for purposes of analysis.
  - *Appendix A – All Returns* provides data for all returns.
  - *Appendix B – Iowa-Resident Returns* provides data for returns filed by Iowa-resident taxpayers only.
  - *Appendix C – All Taxpayers* counts married taxpayers filing separately on one return as separate taxpayers and concerns all Iowa taxpayers.
  - *Appendix D – Iowa-Resident Taxpayers* counts married taxpayers filing separately on one return as separate taxpayers and concerns Iowa-resident taxpayers only.

## OVERVIEW OF RELEVANT FEATURES OF TAX LAW – TAX YEAR 2019

The key features of the 2019 Iowa individual income tax are similar to those in the federal income tax and in other states with progressive tax rates. This section of the report highlights individual income tax law changes for 2019, fundamental features of the Iowa tax structure, and related items such as additional taxes, credits, and check-off programs. Table 2 provides information on these additional items, including descriptions and impacts.

### Tax Year 2019 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 2019 include the following:

- The income tax brackets in the rate schedule and standard deductions were indexed upward by 2.5 percent. The indexation is made each year to prevent taxpayers from incurring increased tax liabilities due to inflation.
- The standard deduction for single filers and married individuals filing separately was \$2,080; up from \$2,030 in tax year 2018. For all other filing statuses the standard deduction was \$5,120; up from \$5,000 the prior year.

- For tax year 2019, Iowa is conformed to most, but not all, of the provisions of the Internal Revenue Code (IRC) in effect on March 24, 2018 (Tax Cuts and Jobs Act (TCJA)). Adjustments to income for purposes of determining state Adjusted Gross Income are detailed under the Net Income explanation below.
- Other changes to the Iowa individual income tax were necessary due to enactment of the Taxpayer Certainty and Disaster Relief Act of 2019. These are discussed in detail below under Net Income.

### Filing Requirements

For 2019, single taxpayers who were Iowa residents, under age 65, and had Iowa net income of \$9,000 or more were required to file an Iowa tax return. Iowa residents other than single filers who were under age 65 and had household Iowa net income of \$13,500 or more were required to file an Iowa return. Single taxpayers with Iowa net income of \$5,000 or more who were claimed as a dependent on another person's return were required to file a return. Single taxpayers age 65 or over with Iowa net income of \$24,000 or more and married taxpayers with at least one spouse age 65 or over with Iowa net income of \$32,000 or more were required to file an Iowa return. Nonresidents with \$1,000 or more in household net income from Iowa sources, taxpayers who were subject to the Iowa lump sum tax or the Iowa alternative minimum tax, and military personnel who claimed Iowa as their legal residence were also required to file an Iowa return.

### Filing Status

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

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

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

### Gross Income

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

### Net Income

Iowa net income is also referred to as adjusted gross income, or AGI, in this report. Net income equals gross income less certain adjustments, some of which are the same as those allowed for federal purposes. Beginning in 2018 some changes to these adjustments were necessary due to the enactment of the Tax Cuts and Jobs Act (TCJA) at the federal level. Iowa Senate File 2417, an extensive state tax reform bill affecting Iowa's tax structure, conforms with many provisions of the federal TCJA, but in most cases not until tax years beginning on or after January 1, 2019. Consequently, as of tax year 2019, Iowa is now conformed to most, but not all, of the provisions of the TCJA.

However, there are other changes to the IRC included in the Taxpayer Certainty and Disaster Relief Act of 2019 that Iowa does not conform with prior to tax year 2020, even though the Act has retroactive provisions applying to 2018 and 2019 tax years. As a result of Iowa's nonconformity for 2018 and 2019, certain adjustments to Iowa income may be needed in 2019 and subsequent years. Some of these adjustments are discussed below. For more information, see the Department's nonconformity guidance available at: [tax.iowa.gov/iowa-nonconformity-taxpayer-certainty-and-disaster-tax-relief-act-2019](http://tax.iowa.gov/iowa-nonconformity-taxpayer-certainty-and-disaster-tax-relief-act-2019).

- Iowa has not conformed with federal bonus depreciation provisions for assets acquired in 2019. The IRC section 179 limit applicable to individuals for Iowa for tax year 2019 is \$100,000.
- Iowa has conformed with the federal repeal of like-kind exchanges of personal property for tax year 2019, but taxpayers may elect to apply the prior federal rules and treat qualifying transactions as a like-kind exchange for Iowa purposes in 2019.
- Iowa has not conformed to the federal \$10,000 deduction limit for state and local taxes paid.
- Due to Iowa's 2018 nonconformity to federal law the charitable contribution carryforward amount from 2018 may be different for Iowa and federal purposes.

### Net Taxable Income

To determine net taxable income, the following deductions from net income were allowed for 2019:

1. Federal income taxes paid during the year less federal income tax refunds received during the year. Federal income taxes excluded any payroll taxes and any repayment of health care premium tax credits. Federal income tax refunds excluded any refunds resulting from the federal Earned Income Tax Credit, Additional Child Tax Credit, First-time and Existing Homebuyer Credits, and refundable education and adoption credits.

2. The larger of the following amounts:

- a. A standard deduction of \$2,080 for single filers and for each married individual filing separately; a standard deduction of \$5,120 for taxpayers who filed married using a joint return, head of household, or qualifying widow(er) with a dependent child.
- b. Itemized deductions as allowed by Iowa Code Sections 422.9 and 422.7. New deductions and tax credits available in 2019 include:<sup>1</sup>
  - i. The geothermal heat pump tax credit may be available for installations completed in 2019. Total geothermal credits awarded by the Department of Revenue cannot exceed \$1,000,000 per year. This tax credit supplants the Geothermal Tax Credit which was repealed as of January 1, 2019, for which credits may be carried forward for ten years on installations completed prior to 2019. The repealed program had no cap and did not require an award, whereas the current program is capped at \$1,000,000 per year and does require an award.
  - ii. When claiming the Iowa adoption tax credit, adoption expenses paid or incurred prior to the completion of a qualifying adoption can now be claimed in the tax year the adoption is finalized. Prior to 2019, adoption expenses paid or incurred prior to the finalization of an adoption were required to be claimed in the tax year they were paid or incurred, but not until the adoption was finalized, which could have resulted in the requirement to amend prior year returns. The maximum credit amount remains at \$5,000 per adoption.
  - iii. Iowa permits a deduction for 25% of federal qualified business income (QBI) deduction under Internal Revenue Code (IRC) sec.199A.
  - iv. Tax-free distributions from 529 plans are now allowed to pay for certain expenses required for participation in an apprenticeship program and to make certain student loan payments for tax years beginning on or after January 1, 2019 without having to include such withdrawals as income for Iowa tax purposes.

<sup>1</sup> [https://tax.iowa.gov/sites/default/files/2020-03/2019%20Expanded%20Instructions\\_031120.pdf](https://tax.iowa.gov/sites/default/files/2020-03/2019%20Expanded%20Instructions_031120.pdf)

Net taxable income reported on 2019 Iowa returns was subject to the following rates and tax brackets (see Table 1):

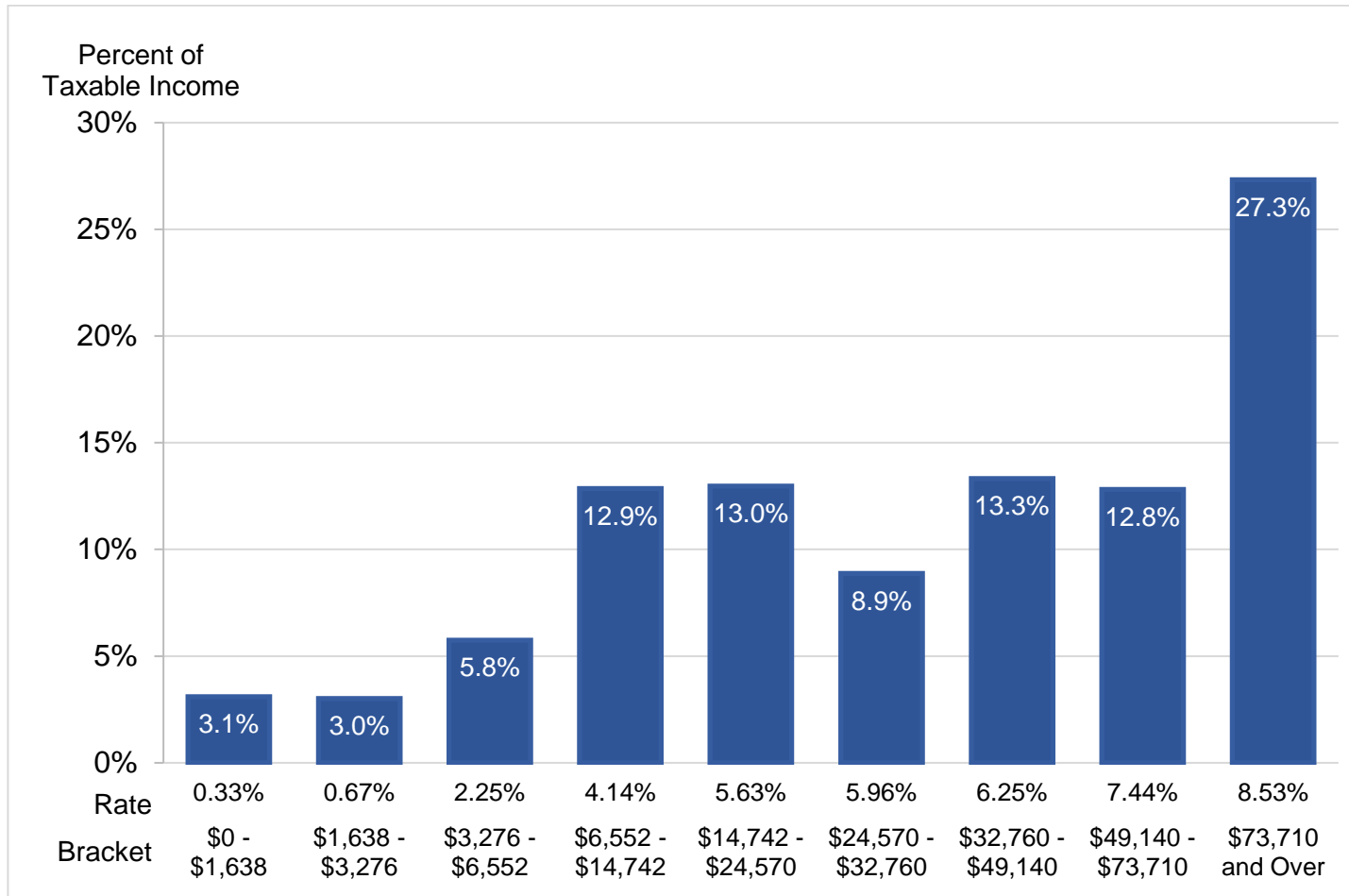
**Table 1. Iowa 2019 Tax Rate Schedule**

Rate	Taxable Income			
0.33%	over	\$0	but not over	\$1,638
0.67%	over	\$1,638	but not over	\$3,276
2.25%	over	\$3,276	but not over	\$6,552
4.14%	over	\$6,552	but not over	\$14,742
5.63%	over	\$14,742	but not over	\$24,570
5.96%	over	\$24,570	but not over	\$32,760
6.25%	over	\$32,760	but not over	\$49,140
7.44%	over	\$49,140	but not over	\$73,710
8.53%	over	\$73,710	but not over	-----

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

Figure 1 shows the percentage of total 2019 taxable income of Iowa residents within each bracket and its associated statutory tax rate. For example, the first \$1,638 of taxable income comprises 3.1 percent of total taxable income reported on returns filed by Iowa-resident taxpayers; this amount was taxed at 0.33 percent in 2019. The State's highest marginal tax rate, 8.53 percent, was applicable to 27.3 percent of total taxable income of Iowa residents; in other words, just under 73 percent of Iowa residents' taxable income, was subject to a marginal rate of 7.44 percent or lower.

**Figure 1. Tax Year 2019 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 2019:

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

## Nonresident/Part-Year Resident Credit

Individuals with Iowa-source income who were not full-year residents of Iowa were required to report their income, adjustments, and deductions from all sources. After computing tax on net taxable income from all sources, nonresidents and part-year residents were allowed a credit against that computed tax that reflects the ratio of non-Iowa-source income to total income. The nonrefundable tax credit was computed using the Schedule IA 126. In 2019, the nonresident/part-year resident credit was claimed on 167,902 returns and totaled \$3.63 billion.

## Out-of-State Tax Credit

Iowa residents and part-year residents received a tax credit for income subject to tax in Iowa as well as another state or foreign country. The credit equaled the Iowa tax owed on this income, but could not exceed the tax that was imposed by the other state or country. The nonrefundable credit is computed using the Schedule IA 130; separate schedules were required for each state or country that imposed tax. In 2019, out-of-state credit claims totaled \$123.02 million on 78,208 returns.

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

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

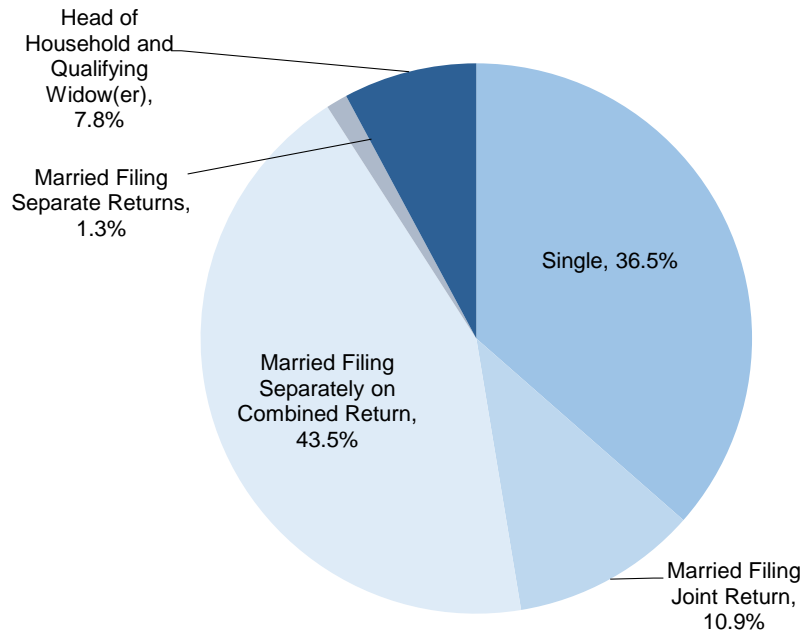
More information on these additional taxes, tax credits, and check-off programs may be found in Table 2.

## REVIEW OF 2019 TAX YEAR

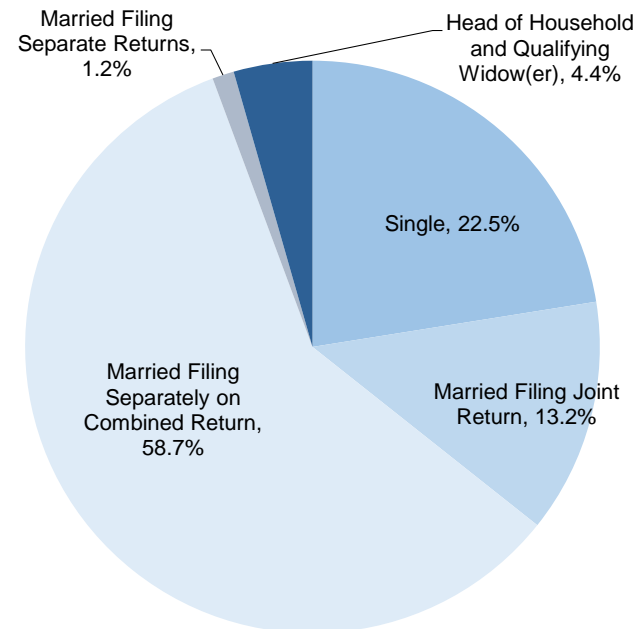
### Filing Status

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

**Figure 2A. Percentage of Returns by Filing Status**



**Figure 2B. Percentage of Tax Liability by Filing Status**



Standard/Itemized Deductions	Taxpayers whose deductions were not more than the Iowa standard deduction accounted for 59.8 percent of returns; the remaining 40.2 percent of returns were filed by taxpayers who itemized deductions and whose deductions exceeded the standard deduction amount.
Federal Tax Deduction	For the 2019 tax year, a total of \$23.8 billion in net federal taxes were deducted from net income compared to \$23.5 billion in tax year 2018.
Additional Taxes	<p>The special tax on lump sum distributions of pensions was reported on 111 returns, totaling \$26,269.</p> <p>The Iowa alternative minimum tax was imposed, for the most part, on the same tax preference items and adjustments on which the federal Alternative Minimum Tax was imposed, and equaled the excess of the alternative minimum tax calculation over the amount owed under the progressive rates or the alternate tax. The Iowa alternative minimum tax was reported on 21,928 returns and totaled \$6.7 million.</p> <p>School District Surtax collections decreased by ten percent from the prior year. Of Iowa's 327 school districts in 2019, 282 imposed the surtax, receiving \$104.1 million in revenue from this State-collected source of revenue. In 2018, 279 districts imposed the surtax and received \$116.2 million. One county, Appanoose, imposed a local surtax to fund emergency medical services; it received \$83,000 from this surtax in 2019.</p>
Tax Credits	Excluding the exemption credits, the nonresident/part-year resident credits, and the out-of-state tax credit, \$238 million in tax credits were claimed on 2019 returns, compared with \$259 million in 2018. This is a decrease of 8 percent from the prior year, compared to a 12 percent increase in credits claimed from 2017 to 2018. Table 2 documents the utilization of those tax credits claimed directly on the 2019 IA 1040 return; other tax credits claimed on the IA 148 Tax Credits Schedule are discussed briefly in Note to Table 2.
Check-offs	The tax form allows taxpayers to make charitable contributions using four checkoffs; donations to these checkoffs increase taxpayers' liability. In 2019, there were 21,068 contributions to these checkoff programs for a total of \$375,537. In 2018, there were 20,944 contributions to these checkoff programs for a total of \$342,829 (see Table 2).

**Table 2. Additional Taxes, Credits, and Check-Off Programs for 2019**

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2019</u>
<b>Additional Taxes</b>			
Lump Sum Distribution Tax	1982	25% of federal tax on lump sum distributions of pensions.	111 Returns \$26,269
Iowa Alternative Minimum Tax	1982	6.7% of Iowa alternative taxable income to the extent that the alternative minimum tax exceeds regular tax.	21,928 Returns \$6.7 Million
School District Surtax	1976	Up to 20% of State income tax in authorizing districts.	699,654 Returns in 282 School Districts \$104.1 Million
Emergency Medical Services Surtax	1992	Up to 1% of State income tax in authorizing counties.	5,365 Returns in 1 County (Appanoose) \$83,074
<b>Nonrefundable Tax Credits (see Note to Table 2)</b>			
Tuition and Textbook Tax Credit	1987	25% of the first \$1,000 of qualifying expenses per dependent. Maximum tax credit of \$250 for each dependent.	111,904 Returns \$14.9 Million
Volunteer Firefighter/EMS Personnel/Reserve Peace Officer Tax Credit	2013	A tax credit of up to \$100 for volunteer firefighters, volunteer emergency medical services (EMS) personnel, and reserve peace officers. The tax credit is prorated to the number of months of service in the year.	13,089 Returns \$1.3 million
<b>Refundable Tax Credits (see Note to Table 2)</b>			
Fuel Tax Credit	1975	Credit for motor vehicle fuel tax paid on fuel used for exempt purposes.	16,176 Returns \$3.0 Million

<u>Tax Item</u>	<u>Effective Year</u>	<u>Characteristics</u>	<u>Impact In 2019</u>
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.	18,951 Returns \$5.5 Million
Earned Income Tax Credit (EITC)	1990	15% of federal Earned Income Tax Credit in 2019, with eligibility based on income, marital status, and number of dependents.	207,112 Returns \$68.6 Million
Early Childhood Development Tax Credit	2006	25% of qualified early childhood development expenses for dependents age three to five for households with income less than \$45,000. The credit may not be taken if the Child and Dependent Care Tax Credit is claimed.	3,624 Returns \$0.6 Million

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#### **Check-Offs**

Fish and Wildlife Check-off	1982	Taxpayers may contribute \$1 or more of their own money to the Fish/Wildlife Protection Fund	7,298 Returns \$148,775
State Fair Check-off	1993	Taxpayers may contribute \$1 or more of their own money to the State Fairgrounds Renovation Fund.	4,107 Returns \$66,439
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.	4,551 Returns \$76,081
Child Abuse Prevention Check-off	2008	Taxpayers may contribute \$1 or more of their own money to the Child Abuse Prevention Fund.	5,112 Returns \$82,242

NOTE TO TABLE 2:

The table does not separately list individual credits that are reported in aggregate on either line 52 (“Other nonrefundable Iowa credits”) or line 62 (“Other refundable credits”) of the 2019 Iowa 1040 tax form. For 2019, total other nonrefundable credits of \$109.4 million were claimed on 20,598 returns; other refundable credits were claimed on 5,180 returns and totaled \$34.6 million. Additional information on 2019 tax credit claims will be published in the Annual Tax Credits Claims Report, based on analysis of the IA 148 Tax Credits Schedule. Other refundable credits and other nonrefundable credits are listed in the statistical appendix of this report. More information about all tax credits can be found in the Iowa Department of Revenue [Tax Credits Users’ Manual](#).

## TAX LIABILITY BY ADJUSTED GROSS INCOME

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

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

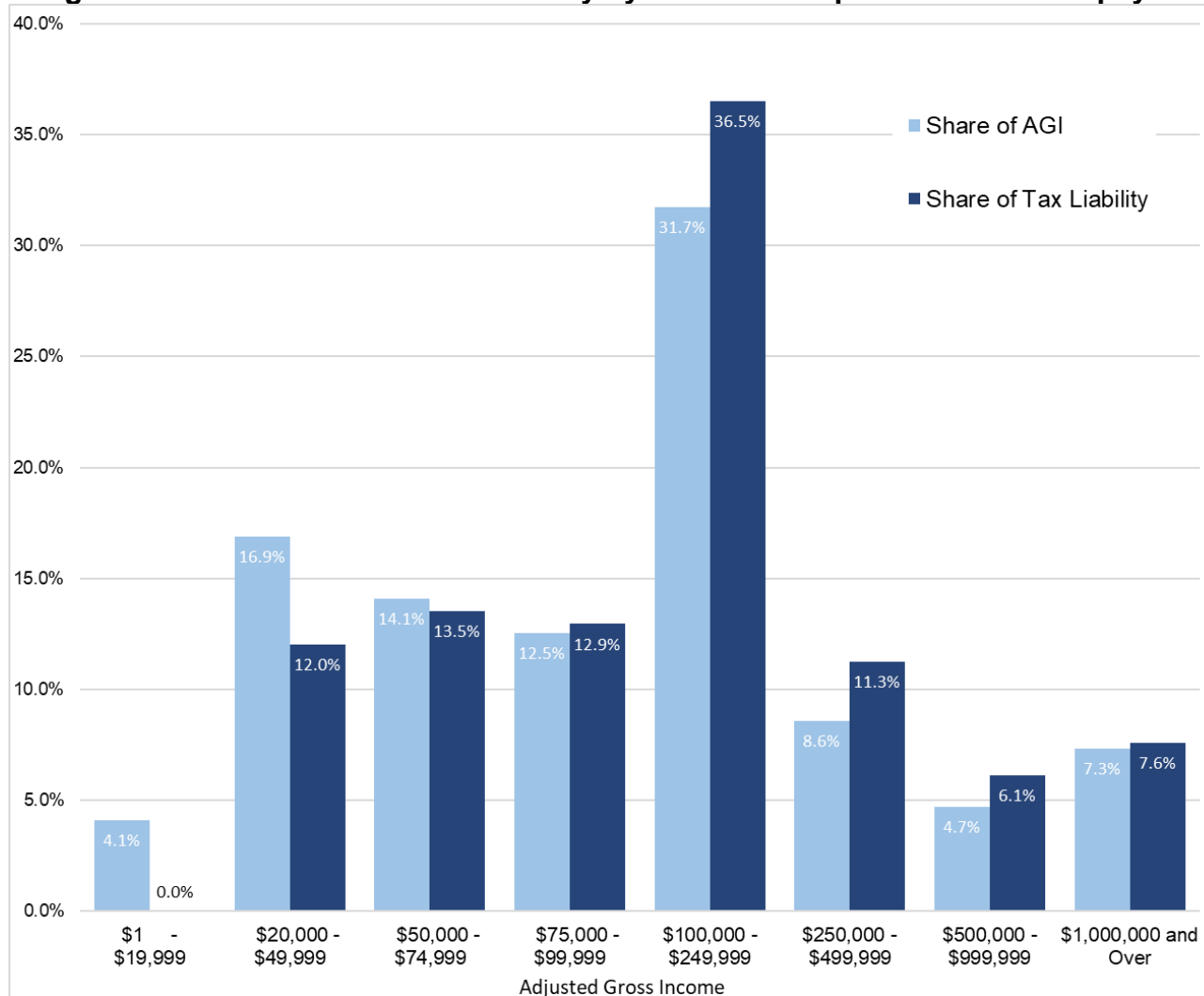
**Table 3. Tax Burden by Adjusted Gross Income, All Taxpayers and Iowa Resident Taxpayers**

Adjusted Gross Income Class	All Taxpayers			Iowa Resident Taxpayers Only		
	AGI (\$ millions)	Tax Liability (\$ millions)	Incidence	AGI (\$ millions)	Tax Liability (\$ millions)	Incidence
\$0 or Less	-\$4,810	-\$7	N/A	-\$2,100	-\$6	N/A
\$1 - \$19,999	\$4,114	\$0	0.0%	\$3,752	\$0	0.0%
\$20,000 - \$49,999	\$16,927	\$428	2.5%	\$15,452	\$409	2.6%
\$50,000 - \$74,999	\$14,408	\$481	3.3%	\$12,904	\$461	3.6%
\$75,000 - \$99,999	\$13,010	\$460	3.5%	\$11,472	\$441	3.8%
\$100,000 - \$249,999	\$34,698	\$1,302	3.8%	\$29,050	\$1,244	4.3%
\$250,000 - \$499,999	\$11,812	\$410	3.5%	\$7,860	\$384	4.9%
\$500,000 - \$999,999	\$8,864	\$230	2.6%	\$4,308	\$209	4.8%
\$1,000,000 - And Over	\$63,682	\$327	0.5%	\$6,718	\$259	3.9%
Total	\$162,705	\$3,630	2.2%	\$89,416	\$3,401	3.8%

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

those taxpayers with income of at least \$100,000 but less than \$250,000; this group's share of tax liability exceeds its share of AGI by nearly 5 percentage points. This group also accounts for both the largest share of AGI and the largest share of tax liability.

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



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



## EFFECTIVE TAX RATES

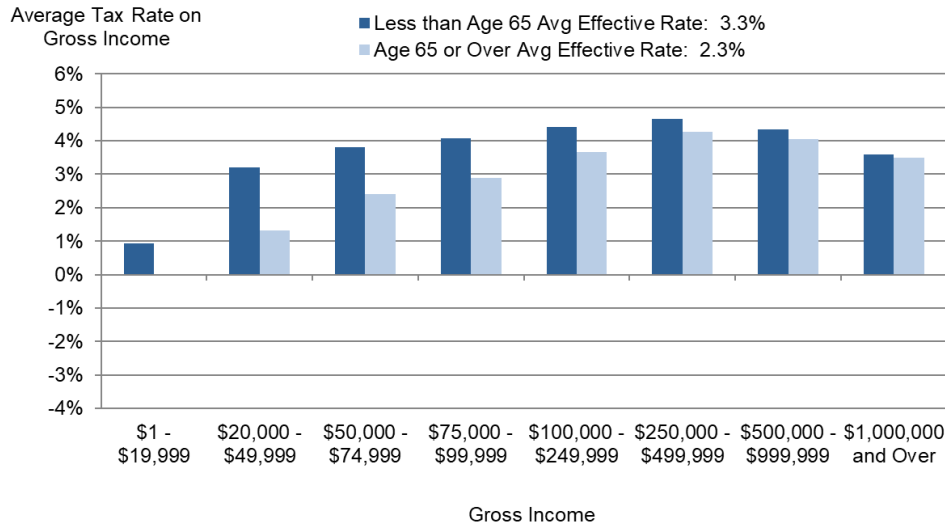
In addition to tax burden based on AGI, an average effective tax rate can be calculated with tax liability expressed as a percentage of gross income. Although gross income is perhaps the best measure available from the tax return of ability to pay, certain provisions lead to different average effective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

To account for these important differences, Figure 4 presents average effective tax rates by gross income level and age group for the various filing statuses which may be used by Iowa taxpayers. The figure excludes taxpayers with negative gross income. Across all income groups, filing statuses, and income levels, the average effective tax rate in 2019 was 3.4 percent. For the reasons broadly outlined above, average effective tax rates vary considerably across income groups within each age category and filing status. The average effective tax rate is, in fact, negative for the lowest-income groups among married taxpayers filing jointly and taxpayers filing as a head of household or qualifying widow(er). This is primarily an effect of the EITC, which particularly targets low-income earners with dependent children.

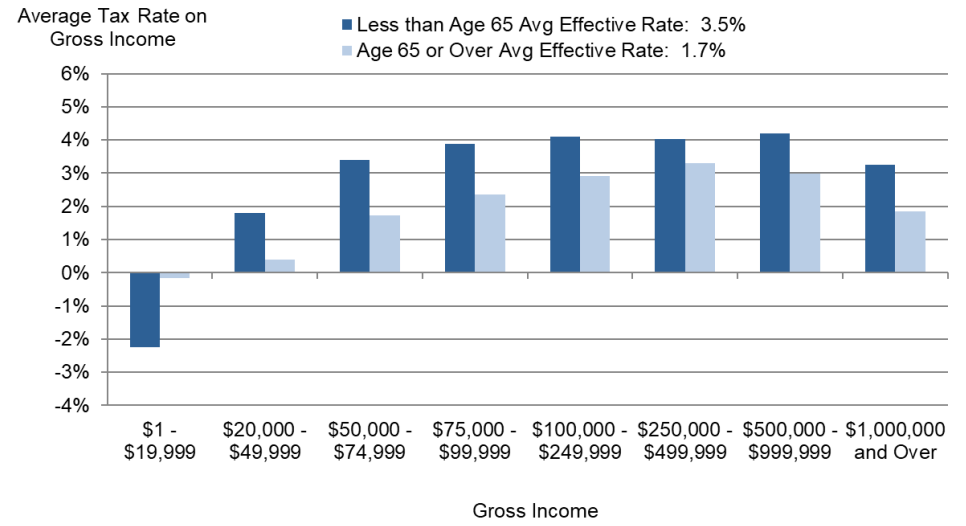
Although average effective tax rates partly reflect graduated rates and other progressive elements of the Iowa individual income tax, taxpayers with the highest levels of gross income in 2019 did not experience the highest average effective rates. Figure 4 shows that the distribution of average effective rates by gross income is somewhat bell-shaped across all filing statuses, with lower rates at the lower and highest income ranges; the highest average effective tax rates were paid by taxpayers with income between \$75,000 to \$999,999. Despite the generally progressive tax schedule, among taxpayers below age 65, except for married taxpayers filing separately, those with gross income greater than \$1 million, on average, experienced effective rates that were lower than that of taxpayers in any other income categories above \$50,000. For married taxpayers filing separately, those with gross income greater than \$1 million had an average effective rate that was lower than that of taxpayers with gross income in other income categories above \$75,000.

**Figure 4. Tax Year 2019 Iowa Individual Income Tax Average Effective Rates by Filing Status for Resident Filers**

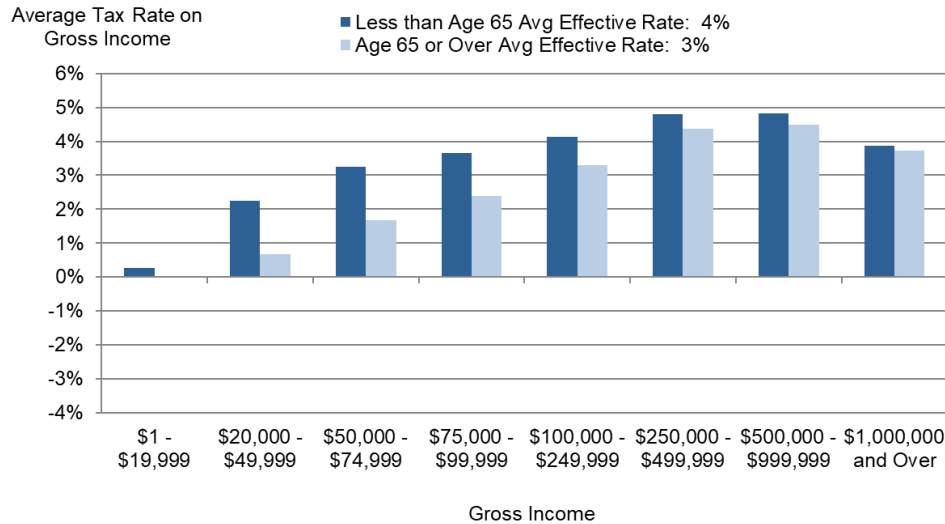
**Single**



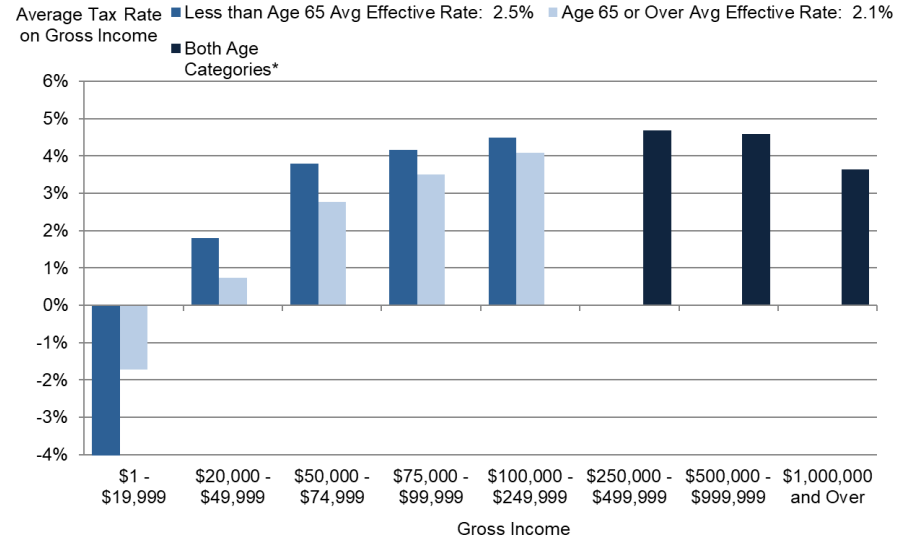
**Married, Filing Jointly**



**Married, Filing Separately**



**Head of Household or Qualifying Widow(er)**

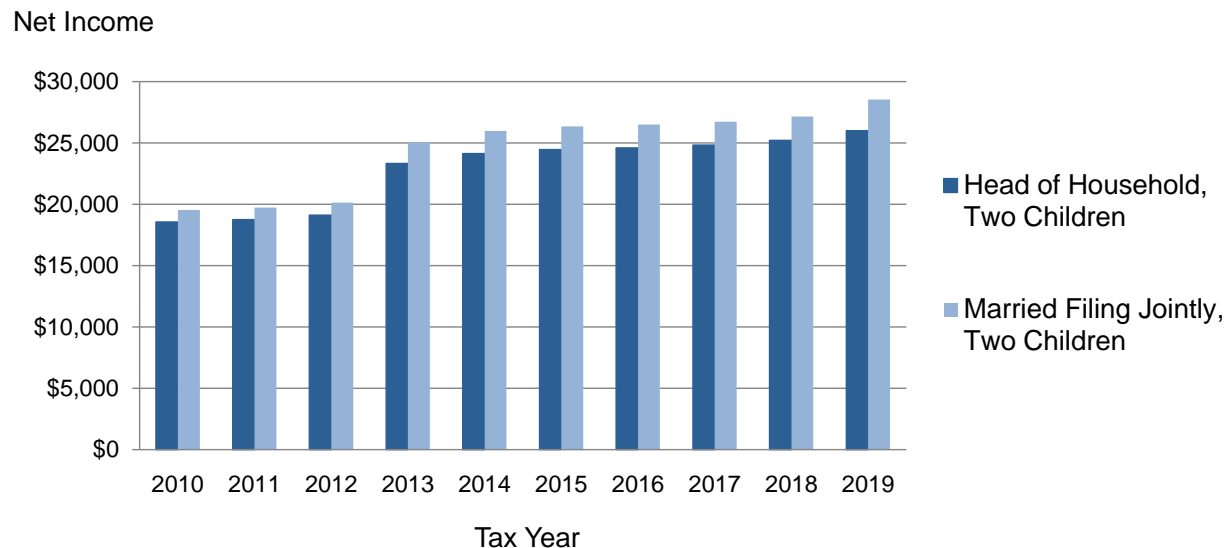


## LOW-INCOME TAXPAYERS AND THE IOWA INDIVIDUAL INCOME TAX

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 2019. Threshold calculations for each tax year incorporate Iowa individual income tax rates and brackets, standard deduction amounts, personal and dependent exemption credits, and the Iowa Earned Income Tax Credit. Households with income at the threshold are estimated to face no federal tax liability and any federal EITC refunds are exempt from inclusion as taxable federal refunds. Because tax rates and exemption credit amounts do not typically change from year to year, the threshold usually increases only as a result of annual indexation of brackets and standard deductions, with the Iowa EITC calculated as a percentage of the federal EITC. Between tax years 2012 and 2013, however, the Iowa EITC percentage increased from seven to 14 percent of the federal EITC. This increase accounts for the marked rise in the threshold levels in 2013. In tax year 2014, the EITC percentage increased again, by one percentage point to 15 percent.

In tax years 2010 through 2012, the net income level below which a household with two children owed no Iowa income tax was between \$18,500 and \$19,100 for single taxpayers filing as head of household, and between \$19,500 and \$20,100 for married taxpayers. In 2013, the thresholds increased to \$23,319 and \$25,055 respectively, representing an increase of 22 percent and 24.5 percent over the previous year. From then on, the increases have been less dramatic, settling at a five year average increase of about 1.7 percent.

**Figure 5. Net Income at which First Dollar of Iowa Individual Income Tax is Collected, Tax Years 2010 through 2019**



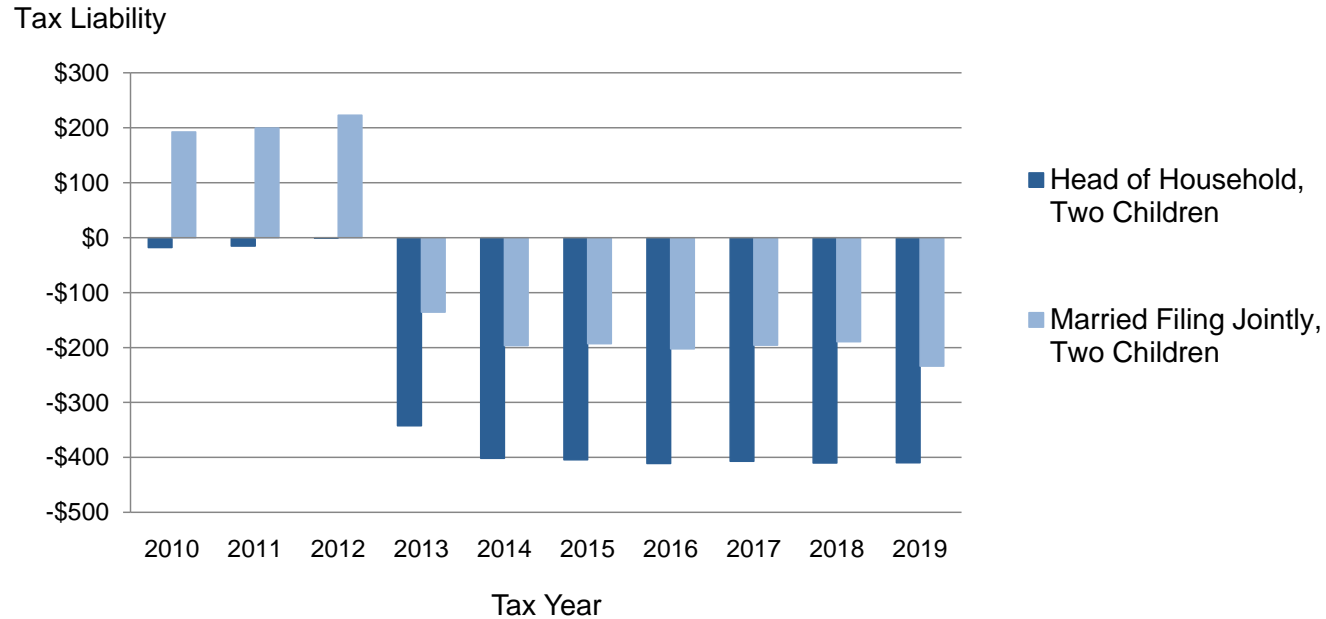
Note: Figure reflects assumptions specified for taxpayers filing married jointly or head of household with two children.

Figure 6 also presents data for tax years 2010 through 2019. The figure shows estimated Iowa individual income tax liability for households whose net income was equivalent to the poverty threshold under guidelines computed by the U.S. Department of Health and Human Services (HHS). These thresholds are adjusted annually and vary by family size. Figure 6 provides tax liability estimates for both a

household of three, headed by a single parent filing as a head of household, and a household of four, headed by a married couple filing jointly. These estimates are based on Iowa individual income tax rates and brackets, standard deduction amounts, personal and dependent exemption credits, and the Iowa Earned Income Tax Credit.

For the ten years shown in the figure, Iowa income tax liability for a household of three whose net income was at the poverty threshold was negative. Beginning with tax year 2013, Iowa income tax liability for a household of four was likewise negative. Given the assumptions underlying these estimates, the downturn in tax liability beginning in 2013 is a result of the EITC, which is refundable. The marked decrease in Iowa income tax liability for both types of households in tax year 2013 and the large but much less dramatic decrease in 2014 reflect the changes in the Iowa EITC described above. In 2019, the poverty threshold for a household of three was \$21,330; given the assumptions used for this analysis, such a household had an Iowa income tax liability of -\$410. A household of four with net income at the poverty threshold in 2019, or \$25,870, would have Iowa income tax liability of -\$234.

**Figure 6. Estimated Iowa Income Tax Liability at Poverty Threshold, Tax Years 2010 through 2019**



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

## HISTORICAL TRENDS IN FILINGS, INCOME, AND TAX LIABILITY

Table 4 provides the number of tax returns filed, adjusted gross income (AGI), net taxable income, and tax liability since tax year 2014. It provides separate panels for all taxpayers and for Iowa-resident taxpayers only. As seen in the table, annual changes in the number of taxpayers have been modest from 2016 to 2018 after several previous years of increases of one percent or more. In 2019, however, there was an increase of nearly 2 percent over 2018 in the total number of returns, and an increase of 1.7 percent among Iowa-resident taxpayers.

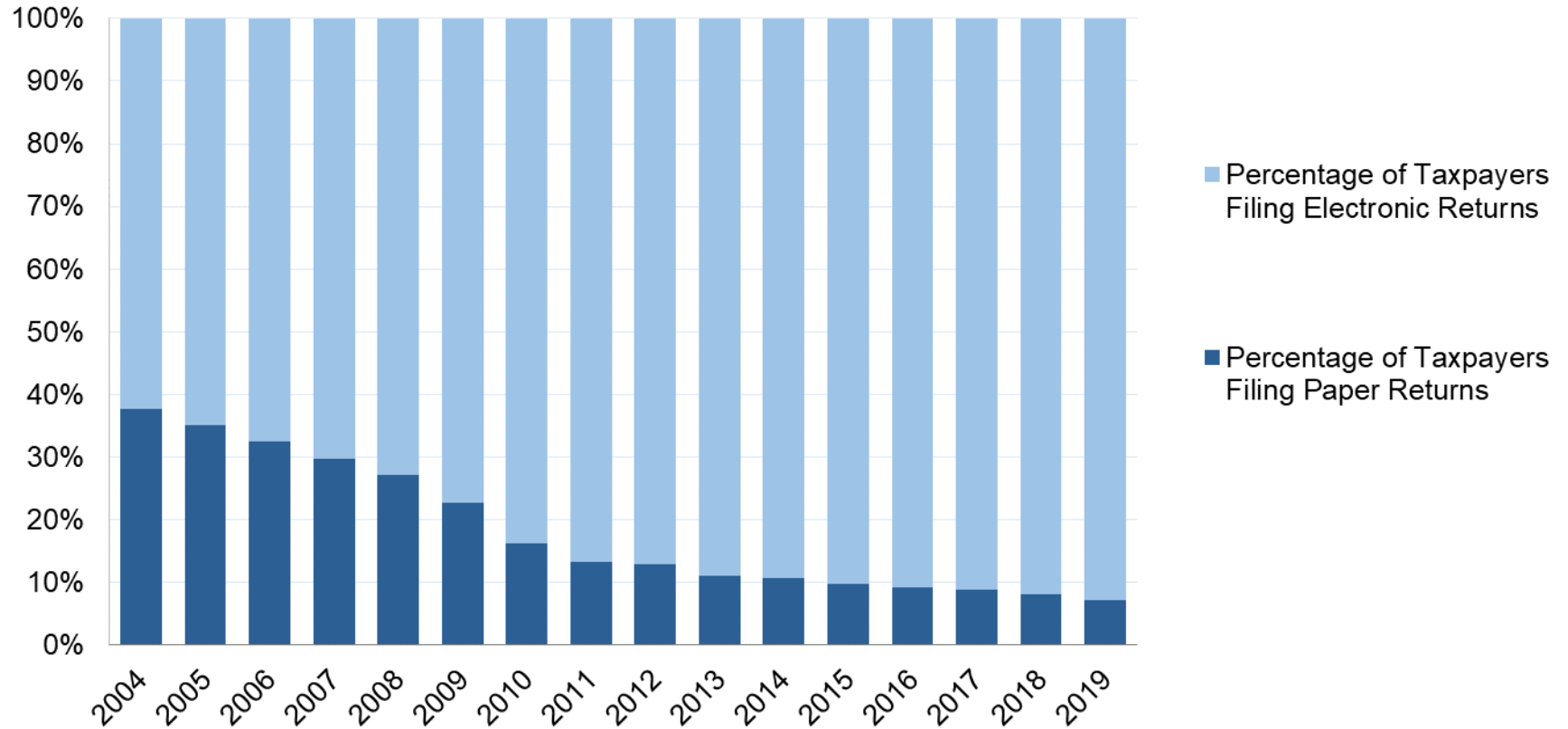
In general, increases or decreases in income have led to similar changes in net taxable income and tax liability. Modifications to Iowa tax law can also affect growth in income and in tax liability over time. Federal tax law, too, has an effect on State tax liability because taxpayers are allowed to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

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

Tax Year	Number of Returns (Millions)		Adjusted Gross Income (\$ Billions)		Net Taxable Income (\$ Billions)		Tax Liability (\$ Billions)		
	Sum	Annual Percentage Change	Sum	Annual Percentage Change	Sum	Annual Percentage Change	Sum	Annual Percentage Change	
All Taxpayers									
2014	1.58	1.9%	\$141.50	12.2%	\$105.00	12.1%	\$3.20	8.9%	
2015	1.60	1.5%	\$145.52	2.8%	\$106.21	1.1%	\$3.28	2.6%	
2016	1.60	0.2%	\$142.26	-2.2%	\$103.49	-2.6%	\$3.35	1.9%	
2017	1.61	0.2%	\$155.42	9.2%	\$113.55	9.7%	\$3.48	4.1%	
2018	1.61	0.5%	\$164.33	5.7%	\$124.90	10.0%	\$3.88	11.3%	
2019	1.64	1.9%	\$162.70	-1.0%	\$122.76	-1.7%	\$3.63	-6.4%	
Iowa-Resident Taxpayers									
2014	1.41	1.3%	\$78.12	4.8%	\$60.10	5.3%	\$2.99	8.1%	
2015	1.42	1.0%	\$79.83	2.2%	\$61.18	1.8%	\$3.07	2.7%	
2016	1.42	0.0%	\$80.67	1.0%	\$62.11	1.5%	\$3.13	1.9%	
2017	1.43	0.4%	\$83.86	4.0%	\$64.52	3.9%	\$3.28	4.9%	
2018	1.43	0.3%	\$87.66	4.5%	\$70.00	8.5%	\$3.63	10.5%	
2019	1.46	1.7%	\$89.42	2.0%	\$71.07	1.5%	\$3.40	-6.3%	

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

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



## EXPLANATION OF TERMS

### Filing Status

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

#### Single

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

#### Married

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

### Personal Credits

From Step 3 on IA 1040

### Dependent Credits

From Step 3 on IA 1040

### Adjusted Gross Income (AGI)

From line 26 IA 1040

### Federal Tax Deduction

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

### Itemized or Standard Deduction

From line 37 IA 1040

### Net Taxable Income

From line 38 IA 1040

### Tuition and Textbook Tax Credit

From line 44 IA 1040

### Volunteer Firefighter/EMS

From line 45 IA 1040

### Personnel/Reserve Peace Officer Tax Credit

### Out-of-State Tax Credit

From line 50 IA 1040

### Other Nonrefundable Tax Credits

From line 52 IA 1040. Includes: Beginning Farmer Tax Credit Program, Charitable Conservation Contribution Tax Credit, Custom Farming Contract Tax Credit (carryforward amounts only), Endow Iowa Tax Credit, Farm to Food Donation Tax Credit, Franchise Tax Credit, Geothermal Heat Pump Tax Credit, Geothermal Tax Credit (carryforward amounts only), Housing Investment Tax Credit (carryforward amounts only), Innovation Fund Tax Credit, Investment Tax Credit, Iowa Alternative Minimum Tax Credit, Iowa New Jobs Income Tax Credit, Redevelopment Tax Credit, Renewable Energy Tax Credit, S Corporation Apportionment Tax Credit, School Tuition Organization Tax Credit, Solar Energy System Tax Credit, Wind Energy Production Tax Credit, and Workforce Housing Investment Tax Credit.

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

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



## INDIVIDUAL INCOME TAX ABATEMENT

The Director of the Department of Revenue is provided the statutory authority to “abate any unpaid portion of assessed tax, interest or penalties which the Director determines is erroneous, illegal or excessive” (Section 421.60 (2) (i) Code of Iowa, 2020). 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 2020.

### INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amount
5,520	\$29,326,200.52	\$2,466,219.76	\$5,678,642.52	\$37,471,062.80

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	48,614	\$ (4,810,018,107)	\$ 7,443,801	117,593	9,975	\$ (7,416,883)
<b>\$ 1 - \$ 2,999</b>	51,990	\$ 84,266,861	\$ 8,906,423	79,896	6,195	\$ (670,417)
<b>\$ 3,000 - \$ 4,999</b>	44,519	\$ 178,685,682	\$ 73,720,212	65,408	5,896	\$ (1,314,316)
<b>\$ 5,000 - \$ 9,999</b>	113,994	\$ 851,725,884	\$ 532,272,217	173,494	20,401	\$ (4,893,451)
<b>\$ 10,000 - \$ 19,999</b>	202,061	\$ 2,999,390,205	\$ 2,173,777,808	336,070	71,142	\$ 7,158,112
<b>\$ 20,000 - \$ 29,999</b>	184,805	\$ 4,618,963,469	\$ 3,632,763,985	309,706	82,200	\$ 76,216,940
<b>\$ 30,000 - \$ 39,999</b>	172,010	\$ 6,000,732,173	\$ 4,789,573,004	284,660	82,878	\$ 156,279,190
<b>\$ 40,000 - \$ 49,999</b>	140,805	\$ 6,307,425,399	\$ 5,088,171,651	237,859	71,947	\$ 195,148,576
<b>\$ 50,000 - \$ 59,999</b>	109,684	\$ 6,009,682,002	\$ 4,847,466,386	194,510	62,965	\$ 197,062,058
<b>\$ 60,000 - \$ 74,999</b>	125,080	\$ 8,397,919,582	\$ 6,774,263,442	236,815	86,847	\$ 284,074,605
<b>\$ 75,000 - \$ 99,999</b>	150,024	\$ 13,010,381,389	\$ 10,551,721,939	302,659	129,925	\$ 460,265,582
<b>\$ 100,000 - \$ 124,999</b>	99,383	\$ 11,079,164,437	\$ 8,923,524,177	206,570	100,714	\$ 408,933,599
<b>\$ 125,000 - \$ 149,999</b>	59,818	\$ 8,161,159,515	\$ 6,441,750,205	126,378	64,594	\$ 307,076,983
<b>\$ 150,000 - \$ 199,999</b>	57,883	\$ 9,912,466,798	\$ 7,628,141,912	124,049	63,662	\$ 376,361,014
<b>\$ 200,000 - \$ 249,999</b>	24,983	\$ 5,545,522,096	\$ 4,164,748,766	54,991	26,553	\$ 209,152,656
<b>\$ 250,000 - \$ 499,999</b>	34,961	\$ 11,811,785,855	\$ 8,613,421,718	78,474	35,993	\$ 410,106,501
<b>\$ 500,000 - \$ 999,999</b>	12,929	\$ 8,863,626,027	\$ 6,070,461,585	29,519	12,823	\$ 229,568,341
<b>\$1,000,000 and Over</b>	10,393	\$ 63,682,010,166	\$ 42,440,594,686	24,194	9,602	\$ 326,934,650
<b>Total</b>	1,643,936	\$ 162,704,889,433	\$ 122,762,723,917	2,982,845	944,312	\$ 3,630,043,740

**TABLE 2-A  
TOTAL PAY RETURNS**

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	86	\$ (41,255,926)	\$ 433,732	192	38	\$ 241,905
<b>\$ 1 - \$ 2,999</b>	18	\$ 28,580	\$ 85,499	62	-	\$ 6,066
<b>\$ 3,000 - \$ 4,999</b>	34	\$ 142,153	\$ 211,900	106	4	\$ 2,817
<b>\$ 5,000 - \$ 9,999</b>	27,962	\$ 236,599,653	\$ 172,334,804	28,303	94	\$ 1,125,293
<b>\$ 10,000 - \$ 19,999</b>	119,852	\$ 1,808,030,329	\$ 1,415,308,602	146,179	4,086	\$ 28,848,654
<b>\$ 20,000 - \$ 29,999</b>	147,679	\$ 3,729,309,471	\$ 2,969,024,811	226,482	31,291	\$ 84,186,556
<b>\$ 30,000 - \$ 39,999</b>	163,538	\$ 5,711,495,596	\$ 4,629,601,402	266,126	75,001	\$ 156,993,022
<b>\$ 40,000 - \$ 49,999</b>	136,217	\$ 6,102,022,614	\$ 4,974,061,737	228,364	70,018	\$ 195,515,558
<b>\$ 50,000 - \$ 59,999</b>	106,181	\$ 5,817,876,036	\$ 4,729,469,248	187,211	61,554	\$ 197,407,878
<b>\$ 60,000 - \$ 74,999</b>	121,227	\$ 8,139,322,611	\$ 6,609,104,017	228,844	84,944	\$ 284,404,579
<b>\$ 75,000 - \$ 99,999</b>	145,927	\$ 12,656,658,287	\$ 10,308,711,488	293,790	127,456	\$ 460,841,480
<b>\$ 100,000 - \$ 124,999</b>	96,592	\$ 10,767,409,686	\$ 8,702,088,247	200,268	98,739	\$ 409,476,884
<b>\$ 125,000 - \$ 149,999</b>	57,915	\$ 7,900,630,643	\$ 6,255,803,549	122,110	63,150	\$ 307,462,754
<b>\$ 150,000 - \$ 199,999</b>	55,334	\$ 9,471,454,091	\$ 7,321,019,147	118,321	61,456	\$ 376,981,789
<b>\$ 200,000 - \$ 249,999</b>	23,440	\$ 5,201,850,810	\$ 3,927,327,211	51,455	25,211	\$ 209,627,149
<b>\$ 250,000 - \$ 499,999</b>	31,564	\$ 10,621,477,004	\$ 7,806,741,715	70,711	32,837	\$ 414,073,643
<b>\$ 500,000 - \$ 999,999</b>	10,764	\$ 7,348,543,990	\$ 5,100,785,022	24,443	10,898	\$ 230,838,537
<b>\$1,000,000 and Over</b>	7,568	\$ 37,193,915,868	\$ 24,637,280,449	17,544	6,952	\$ 334,255,115
<b>Total</b>	1,251,898	\$ 132,665,511,496	\$ 99,559,392,580	2,210,511	753,729	\$ 3,692,289,679

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	48,528	\$ (4,768,762,181)	\$ 7,010,069	117,401	9,937	\$ (7,658,788)
<b>\$ 1 - \$ 2,999</b>	51,972	\$ 84,238,281	\$ 8,820,924	79,834	6,195	\$ (676,483)
<b>\$ 3,000 - \$ 4,999</b>	44,485	\$ 178,543,529	\$ 73,508,312	65,302	5,892	\$ (1,317,133)
<b>\$ 5,000 - \$ 9,999</b>	86,032	\$ 615,126,231	\$ 359,937,413	145,191	20,307	\$ (6,018,744)
<b>\$ 10,000 - \$ 19,999</b>	82,209	\$ 1,191,359,876	\$ 758,469,206	189,891	67,056	\$ (21,690,542)
<b>\$ 20,000 - \$ 29,999</b>	37,126	\$ 889,653,998	\$ 663,739,174	83,224	50,909	\$ (7,969,616)
<b>\$ 30,000 - \$ 39,999</b>	8,472	\$ 289,236,577	\$ 159,971,602	18,534	7,877	\$ (713,832)
<b>\$ 40,000 - \$ 49,999</b>	4,588	\$ 205,402,785	\$ 114,109,914	9,495	1,929	\$ (366,982)
<b>\$ 50,000 - \$ 59,999</b>	3,503	\$ 191,805,966	\$ 117,997,138	7,299	1,411	\$ (345,820)
<b>\$ 60,000 - \$ 74,999</b>	3,853	\$ 258,596,971	\$ 165,159,425	7,971	1,903	\$ (329,974)
<b>\$ 75,000 - \$ 99,999</b>	4,097	\$ 353,723,102	\$ 243,010,451	8,869	2,469	\$ (575,898)
<b>\$ 100,000 - \$ 124,999</b>	2,791	\$ 311,754,751	\$ 221,435,930	6,302	1,975	\$ (543,285)
<b>\$ 125,000 - \$ 149,999</b>	1,903	\$ 260,528,872	\$ 185,946,656	4,268	1,444	\$ (385,771)
<b>\$ 150,000 - \$ 199,999</b>	2,549	\$ 441,012,707	\$ 307,122,765	5,728	2,206	\$ (620,775)
<b>\$ 200,000 - \$ 249,999</b>	1,543	\$ 343,671,286	\$ 237,421,555	3,536	1,342	\$ (474,493)
<b>\$ 250,000 - \$ 499,999</b>	3,397	\$ 1,190,308,851	\$ 806,680,003	7,763	3,156	\$ (3,967,142)
<b>\$ 500,000 - \$ 999,999</b>	2,165	\$ 1,515,082,037	\$ 969,676,563	5,076	1,925	\$ (1,270,196)
<b>\$1,000,000 and Over</b>	2,825	\$ 26,488,094,298	\$ 17,803,314,237	6,650	2,650	\$ (7,320,465)
<b>Total</b>	392,038	\$ 30,039,377,937	\$ 23,203,331,337	772,334	190,583	\$ (62,245,939)

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>Less Than \$10,000</b>	27,283	\$ 222,952,712	\$ 167,779,211	27,360	52	\$ 1,132,691
<b>\$ 10,000 - \$ 19,999</b>	109,790	\$ 1,638,974,560	\$ 1,300,736,627	119,146	2,615	\$ 27,184,600
<b>\$ 20,000 - \$ 29,999</b>	121,287	\$ 3,057,578,197	\$ 2,496,755,941	152,788	24,181	\$ 73,832,673
<b>\$ 30,000 - \$ 39,999</b>	124,596	\$ 4,340,592,261	\$ 3,590,986,566	165,097	48,466	\$ 128,819,722
<b>\$ 40,000 - \$ 49,999</b>	92,863	\$ 4,149,678,717	\$ 3,439,648,057	121,414	33,607	\$ 143,734,593
<b>\$ 50,000 - \$ 59,999</b>	61,740	\$ 3,372,697,470	\$ 2,765,202,291	80,847	21,235	\$ 123,050,545
<b>\$ 60,000 - \$ 74,999</b>	52,019	\$ 3,464,918,019	\$ 2,780,169,964	69,183	17,914	\$ 130,183,967
<b>\$ 75,000 - \$ 99,999</b>	35,908	\$ 3,064,099,136	\$ 2,385,959,041	48,772	11,397	\$ 116,986,044
<b>\$ 100,000 - \$ 124,999</b>	13,674	\$ 1,513,571,368	\$ 1,147,956,587	19,147	4,054	\$ 59,318,683
<b>\$ 125,000 - \$ 149,999</b>	6,257	\$ 851,746,386	\$ 636,171,855	9,116	1,869	\$ 33,688,303
<b>\$ 150,000 - \$ 199,999</b>	5,441	\$ 931,150,833	\$ 684,697,581	7,995	1,446	\$ 36,769,613
<b>\$ 200,000 - \$ 249,999</b>	2,371	\$ 526,104,046	\$ 380,116,529	3,573	528	\$ 20,510,583
<b>\$ 250,000 - \$ 499,999</b>	3,545	\$ 1,198,284,067	\$ 846,755,178	5,279	856	\$ 44,663,179
<b>\$ 500,000 - \$ 999,999</b>	1,277	\$ 867,756,254	\$ 584,965,397	1,919	277	\$ 25,477,075
<b>\$1,000,000 And Over</b>	976	\$ 5,934,968,396	\$ 3,735,191,440	1,439	216	\$ 43,443,906
<b>Total</b>	659,027	\$ 35,135,072,422	\$ 26,943,092,265	833,075	168,713	\$ 1,008,796,177

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	23,959	\$ (865,604,614)	\$ 477,875	37,213	1,615	\$ (528,138)
<b>\$ 1 - \$ 2,999</b>	44,078	\$ 72,737,921	\$ 7,479,742	53,885	4,235	\$ (474,736)
<b>\$ 3,000 - \$ 4,999</b>	38,895	\$ 156,042,670	\$ 69,938,504	46,593	4,618	\$ (924,403)
<b>\$ 5,000 - \$ 9,999</b>	71,142	\$ 502,969,727	\$ 318,240,688	94,895	16,382	\$ (5,165,279)
<b>\$ 10,000 - \$ 19,999</b>	55,774	\$ 810,287,607	\$ 559,240,993	103,716	53,688	\$ (18,179,423)
<b>\$ 20,000 - \$ 29,999</b>	23,096	\$ 546,874,618	\$ 450,942,698	43,184	34,516	\$ (5,424,461)
<b>\$ 30,000 - \$ 39,999</b>	4,221	\$ 144,732,419	\$ 83,297,815	6,766	2,552	\$ (230,849)
<b>\$ 40,000 - \$ 49,999</b>	2,615	\$ 116,984,416	\$ 69,136,489	3,854	592	\$ (42,643)
<b>\$ 50,000 - \$ 59,999</b>	1,824	\$ 99,802,942	\$ 63,616,503	2,584	351	\$ (28,313)
<b>\$ 60,000 - \$ 74,999</b>	1,842	\$ 123,097,908	\$ 77,949,167	2,585	371	\$ (84,303)
<b>\$ 75,000 - \$ 99,999</b>	1,422	\$ 121,615,433	\$ 80,737,828	2,008	329	\$ (64,104)
<b>\$ 100,000 - \$ 124,999</b>	677	\$ 75,441,782	\$ 50,523,439	966	160	\$ (33,023)
<b>\$ 125,000 - \$ 149,999</b>	414	\$ 56,485,051	\$ 37,744,860	618	104	\$ (26,436)
<b>\$ 150,000 - \$ 199,999</b>	467	\$ 80,878,053	\$ 51,846,298	676	109	\$ (97,883)
<b>\$ 200,000 - \$ 249,999</b>	252	\$ 55,747,326	\$ 37,153,954	382	62	\$ (176,368)
<b>\$ 250,000 - \$ 499,999</b>	499	\$ 173,071,177	\$ 110,396,186	732	86	\$ (291,597)
<b>\$ 500,000 - \$ 999,999</b>	291	\$ 201,739,487	\$ 124,293,073	427	43	\$ (237,108)
<b>\$1,000,000 and Over</b>	370	\$ 2,693,903,513	\$ 1,792,077,429	557	97	\$ (372,947)
<b>Total</b>	271,838	\$ 5,166,807,436	\$ 3,985,093,541	401,641	119,910	\$ (32,382,014)



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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>Less Than \$10,000</b>	50	\$ (32,235,994)	\$ 129,007	131	28	\$ 186,531
<b>\$ 10,000 - \$ 19,999</b>	4,753	\$ 82,530,479	\$ 50,945,002	14,823	628	\$ 634,935
<b>\$ 20,000 - \$ 29,999</b>	13,118	\$ 333,415,196	\$ 227,510,782	38,143	4,301	\$ 4,913,265
<b>\$ 30,000 - \$ 39,999</b>	18,344	\$ 643,298,550	\$ 486,158,065	47,841	16,676	\$ 13,365,934
<b>\$ 40,000 - \$ 49,999</b>	17,111	\$ 768,043,870	\$ 602,439,668	42,361	18,323	\$ 21,886,307
<b>\$ 50,000 - \$ 59,999</b>	13,903	\$ 762,007,968	\$ 606,658,001	33,753	15,477	\$ 25,050,019
<b>\$ 60,000 - \$ 74,999</b>	15,341	\$ 1,028,538,679	\$ 825,130,363	36,548	17,070	\$ 36,297,668
<b>\$ 75,000 - \$ 99,999</b>	16,723	\$ 1,444,816,614	\$ 1,156,267,098	39,139	19,854	\$ 53,331,205
<b>\$ 100,000 - \$ 124,999</b>	9,574	\$ 1,065,739,691	\$ 836,385,692	22,326	11,244	\$ 39,786,059
<b>\$ 125,000 - \$ 149,999</b>	5,631	\$ 768,648,112	\$ 587,566,031	13,414	6,537	\$ 27,905,492
<b>\$ 150,000 - \$ 199,999</b>	5,933	\$ 1,020,296,951	\$ 760,703,277	14,269	6,806	\$ 35,429,483
<b>\$ 200,000 - \$ 249,999</b>	3,183	\$ 709,682,461	\$ 515,742,779	7,800	3,633	\$ 23,506,746
<b>\$ 250,000 - \$ 499,999</b>	5,975	\$ 2,065,600,629	\$ 1,462,314,186	14,577	7,059	\$ 61,949,473
<b>\$ 500,000 - \$ 999,999</b>	3,047	\$ 2,104,725,200	\$ 1,425,615,155	7,307	3,701	\$ 48,362,605
<b>\$1,000,000 And Over</b>	2,935	\$ 15,645,673,732	\$ 10,081,731,747	7,209	3,137	\$ 106,795,927
<b>Total</b>	135,621	\$ 28,410,782,138	\$ 19,625,296,853	339,641	134,474	\$ 499,401,649

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	22,009	\$ (3,029,574,509)	\$ 970,459	73,307	7,835	\$ (6,656,520)
<b>\$ 1 - \$ 2,999</b>	6,345	\$ 9,291,123	\$ 48,745	21,746	1,671	\$ (181,292)
<b>\$ 3,000 - \$ 4,999</b>	4,464	\$ 17,985,097	\$ 580,003	15,527	1,060	\$ (368,227)
<b>\$ 5,000 - \$ 9,999</b>	12,055	\$ 91,101,390	\$ 26,953,724	41,066	3,405	\$ (775,095)
<b>\$ 10,000 - \$ 19,999</b>	21,427	\$ 307,686,484	\$ 155,374,414	69,659	11,184	\$ (2,948,793)
<b>\$ 20,000 - \$ 29,999</b>	10,306	\$ 250,839,309	\$ 152,076,589	29,955	11,794	\$ (1,712,352)
<b>\$ 30,000 - \$ 39,999</b>	2,557	\$ 87,075,532	\$ 39,591,366	7,531	2,704	\$ (249,925)
<b>\$ 40,000 - \$ 49,999</b>	1,273	\$ 57,040,208	\$ 25,121,559	3,830	791	\$ (268,266)
<b>\$ 50,000 - \$ 59,999</b>	995	\$ 54,456,685	\$ 28,081,667	2,909	624	\$ (261,518)
<b>\$ 60,000 - \$ 74,999</b>	1,242	\$ 83,675,421	\$ 48,613,147	3,459	993	\$ (93,852)
<b>\$ 75,000 - \$ 99,999</b>	1,611	\$ 139,568,343	\$ 90,016,026	4,309	1,270	\$ (108,923)
<b>\$ 100,000 - \$ 124,999</b>	1,246	\$ 139,498,452	\$ 92,633,670	3,249	1,023	\$ (222,756)
<b>\$ 125,000 - \$ 149,999</b>	884	\$ 120,999,769	\$ 81,872,053	2,243	768	\$ (189,521)
<b>\$ 150,000 - \$ 199,999</b>	1,307	\$ 226,573,088	\$ 149,931,828	3,249	1,265	\$ (327,066)
<b>\$ 200,000 - \$ 249,999</b>	870	\$ 193,922,393	\$ 127,475,679	2,174	839	\$ (66,332)
<b>\$ 250,000 - \$ 499,999</b>	2,046	\$ 722,548,701	\$ 470,273,768	5,032	2,194	\$ (2,504,003)
<b>\$ 500,000 - \$ 999,999</b>	1,371	\$ 964,344,074	\$ 599,134,224	3,462	1,414	\$ (247,645)
<b>\$1,000,000 and Over</b>	1,945	\$ 18,608,685,837	\$ 12,127,681,178	4,913	2,047	\$ (2,091,862)
<b>Total</b>	93,953	\$ 19,045,717,397	\$ 14,216,430,099	297,620	52,881	\$ (19,273,948)

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	24	\$ (1,124,640)	\$ 370,958	65	8	\$ 21,734
<b>\$ 1 - \$ 2,999</b>	14	\$ 23,128	\$ 85,499	52	-	\$ 381
<b>\$ 3,000 - \$ 4,999</b>	30	\$ 124,735	\$ 191,373	102	4	\$ 870
<b>\$ 5,000 - \$ 9,999</b>	699	\$ 5,774,519	\$ 4,509,887	953	44	\$ 33,874
<b>\$ 10,000 - \$ 19,999</b>	5,309	\$ 86,525,290	\$ 63,626,973	12,210	843	\$ 1,029,119
<b>\$ 20,000 - \$ 29,999</b>	13,274	\$ 338,316,078	\$ 244,758,088	35,551	2,809	\$ 5,440,618
<b>\$ 30,000 - \$ 39,999</b>	20,598	\$ 727,604,785	\$ 552,456,771	53,188	9,859	\$ 14,807,366
<b>\$ 40,000 - \$ 49,999</b>	26,243	\$ 1,184,300,027	\$ 931,974,012	64,589	18,088	\$ 29,894,658
<b>\$ 50,000 - \$ 59,999</b>	30,538	\$ 1,683,170,598	\$ 1,357,608,956	72,611	24,842	\$ 49,307,314
<b>\$ 60,000 - \$ 74,999</b>	53,867	\$ 3,645,865,913	\$ 3,003,803,690	123,113	49,960	\$ 117,922,944
<b>\$ 75,000 - \$ 99,999</b>	93,296	\$ 8,147,742,537	\$ 6,766,485,349	205,879	96,205	\$ 290,524,231
<b>\$ 100,000 - \$ 124,999</b>	73,344	\$ 8,188,098,627	\$ 6,717,745,968	158,795	83,441	\$ 310,372,142
<b>\$ 125,000 - \$ 149,999</b>	46,027	\$ 6,280,236,145	\$ 5,032,065,663	99,580	54,744	\$ 245,868,959
<b>\$ 150,000 - \$ 199,999</b>	43,960	\$ 7,520,006,307	\$ 5,875,618,289	96,057	53,204	\$ 304,782,693
<b>\$ 200,000 - \$ 249,999</b>	17,886	\$ 3,966,064,303	\$ 3,031,467,903	40,082	21,050	\$ 165,609,820
<b>\$ 250,000 - \$ 499,999</b>	22,044	\$ 7,357,592,308	\$ 5,497,672,351	50,855	24,922	\$ 307,460,991
<b>\$ 500,000 - \$ 999,999</b>	6,440	\$ 4,376,062,536	\$ 3,090,204,470	15,217	6,920	\$ 156,998,857
<b>\$1,000,000 and Over</b>	3,657	\$ 15,613,273,740	\$ 10,820,357,262	8,896	3,599	\$ 184,015,282
<b>Total</b>	457,250	\$ 69,119,656,936	\$ 52,991,003,462	1,037,795	450,542	\$ 2,184,091,853

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	2,560	\$ (873,583,058)	\$ 5,561,735	6,881	487	\$ (474,130)
<b>\$ 1 - \$ 2,999</b>	1,549	\$ 2,209,237	\$ 1,292,437	4,203	289	\$ (20,455)
<b>\$ 3,000 - \$ 4,999</b>	1,126	\$ 4,515,762	\$ 2,989,805	3,182	214	\$ (24,503)
<b>\$ 5,000 - \$ 9,999</b>	2,835	\$ 21,055,114	\$ 14,743,001	9,230	520	\$ (78,370)
<b>\$ 10,000 - \$ 19,999</b>	5,008	\$ 73,385,785	\$ 43,853,799	16,516	2,184	\$ (562,326)
<b>\$ 20,000 - \$ 29,999</b>	3,724	\$ 91,940,071	\$ 60,719,887	10,085	4,599	\$ (832,803)
<b>\$ 30,000 - \$ 39,999</b>	1,694	\$ 57,428,626	\$ 37,082,421	4,237	2,621	\$ (233,058)
<b>\$ 40,000 - \$ 49,999</b>	700	\$ 31,378,161	\$ 19,851,866	1,811	546	\$ (56,073)
<b>\$ 50,000 - \$ 59,999</b>	684	\$ 37,546,339	\$ 26,298,968	1,806	436	\$ (55,989)
<b>\$ 60,000 - \$ 74,999</b>	769	\$ 51,823,642	\$ 38,597,111	1,927	539	\$ (151,819)
<b>\$ 75,000 - \$ 99,999</b>	1,064	\$ 92,539,326	\$ 72,256,597	2,552	870	\$ (402,871)
<b>\$ 100,000 - \$ 124,999</b>	868	\$ 96,814,517	\$ 78,278,821	2,087	792	\$ (287,506)
<b>\$ 125,000 - \$ 149,999</b>	605	\$ 83,044,052	\$ 66,329,743	1,407	572	\$ (169,814)
<b>\$ 150,000 - \$ 199,999</b>	775	\$ 133,561,566	\$ 105,344,639	1,803	832	\$ (195,826)
<b>\$ 200,000 - \$ 249,999</b>	421	\$ 94,001,567	\$ 72,791,922	980	441	\$ (231,793)
<b>\$ 250,000 - \$ 499,999</b>	852	\$ 294,688,973	\$ 226,010,049	1,999	876	\$ (1,171,542)
<b>\$ 500,000 - \$ 999,999</b>	503	\$ 348,998,476	\$ 246,249,266	1,187	468	\$ (785,443)
<b>\$1,000,000 and Over</b>	510	\$ 5,185,504,948	\$ 3,883,555,630	1,180	506	\$ (4,855,656)
<b>Total</b>	26,247	\$ 5,826,853,104	\$ 5,001,807,697	73,073	17,792	\$ (10,589,977)

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

<b>County</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>NONRESIDENT</b>	188,015	\$ 73,289,203,405	\$ 51,695,432,518	347,989	111,176	\$ 229,311,244
<b>ADAIR</b>	3,868	\$ 178,918,773	\$ 151,174,756	7,296	2,029	\$ 6,229,570
<b>ADAMS</b>	1,824	\$ 81,224,197	\$ 69,551,606	3,489	1,001	\$ 2,937,331
<b>ALLAMAKEE</b>	6,470	\$ 275,942,584	\$ 243,740,665	12,264	3,686	\$ 9,178,792
<b>APPANOOSE</b>	5,365	\$ 219,855,114	\$ 185,178,700	10,168	3,106	\$ 7,877,886
<b>AUDUBON</b>	2,692	\$ 136,835,640	\$ 117,946,686	5,244	1,344	\$ 4,117,642
<b>BENTON</b>	11,588	\$ 707,654,046	\$ 570,098,996	21,822	6,692	\$ 27,067,242
<b>BLACK HAWK</b>	59,539	\$ 3,382,790,098	\$ 2,648,192,319	106,207	31,637	\$ 127,717,169
<b>BOONE</b>	12,284	\$ 713,591,286	\$ 570,828,857	22,804	6,520	\$ 26,946,807
<b>BREMER</b>	11,005	\$ 696,461,028	\$ 557,545,285	21,616	6,452	\$ 27,469,348
<b>BUCHANAN</b>	9,324	\$ 515,683,600	\$ 433,745,643	17,509	6,105	\$ 19,727,040
<b>BUENA VISTA</b>	9,704	\$ 532,834,458	\$ 437,460,660	17,387	6,746	\$ 18,996,813
<b>BUTLER</b>	6,517	\$ 349,493,494	\$ 291,807,700	12,939	3,752	\$ 14,131,130
<b>CALHOUN</b>	4,335	\$ 214,383,444	\$ 183,227,033	8,464	2,354	\$ 8,584,907
<b>CARROLL</b>	10,013	\$ 571,180,406	\$ 469,576,402	18,811	5,772	\$ 21,343,349
<b>CASS</b>	6,141	\$ 304,673,450	\$ 254,109,255	11,748	3,211	\$ 11,289,703
<b>CEDAR</b>	8,720	\$ 492,468,378	\$ 407,320,810	16,352	4,763	\$ 19,740,831
<b>CERRO GORDO</b>	20,376	\$ 1,189,907,112	\$ 938,844,994	37,610	9,929	\$ 44,649,682
<b>CHEROKEE</b>	5,409	\$ 280,078,758	\$ 237,915,354	10,562	2,810	\$ 10,915,679
<b>CHICKASAW</b>	5,616	\$ 296,490,223	\$ 258,250,723	10,713	3,046	\$ 11,746,014
<b>CLARKE</b>	4,335	\$ 194,539,923	\$ 160,165,713	7,971	2,688	\$ 6,931,435
<b>CLAY</b>	7,852	\$ 432,442,084	\$ 348,124,346	14,706	4,121	\$ 16,135,262

(Continued)

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

<b>County</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
CLAYTON	8,048	\$ 398,384,868	\$ 347,697,083	15,635	4,072	\$ 14,328,718
CLINTON	21,697	\$ 1,082,395,686	\$ 882,071,084	39,824	11,905	\$ 40,838,134
CRAWFORD	7,571	\$ 376,613,235	\$ 315,888,075	14,029	5,214	\$ 14,389,526
DALLAS	40,986	\$ 4,152,797,949	\$ 3,151,769,526	72,725	28,396	\$ 171,976,681
DAVIS	3,575	\$ 166,747,969	\$ 144,165,044	6,949	2,982	\$ 6,475,170
DECATUR	2,974	\$ 134,659,699	\$ 106,365,669	5,739	1,861	\$ 4,054,168
DELAWARE	8,033	\$ 410,805,362	\$ 355,813,426	15,215	4,651	\$ 16,499,886
DES MOINES	19,306	\$ 989,078,799	\$ 795,668,611	35,152	10,235	\$ 36,939,996
DICKINSON	8,971	\$ 578,350,433	\$ 464,161,619	17,730	3,894	\$ 21,859,653
DUBUQUE	47,964	\$ 3,059,684,752	\$ 2,372,310,185	86,423	25,841	\$ 113,765,881
EMMET	4,310	\$ 200,838,201	\$ 166,709,537	8,036	2,275	\$ 6,865,303
FAYETTE	8,653	\$ 377,593,115	\$ 328,478,804	16,420	4,625	\$ 14,449,409
FLOYD	7,069	\$ 341,268,990	\$ 292,358,487	13,403	4,106	\$ 13,301,028
FRANKLIN	4,297	\$ 231,840,030	\$ 190,532,666	8,383	2,522	\$ 8,813,494
FREMONT	3,006	\$ 165,450,519	\$ 136,227,405	5,859	1,701	\$ 5,380,717
GREENE	4,082	\$ 188,432,137	\$ 165,335,272	7,917	2,224	\$ 7,544,772
GRUNDY	5,451	\$ 358,374,270	\$ 285,936,334	10,745	3,131	\$ 14,362,057
GUTHRIE	4,876	\$ 295,404,753	\$ 235,649,241	9,602	2,555	\$ 11,307,264
HAMILTON	6,842	\$ 416,229,149	\$ 358,473,617	12,915	3,847	\$ 15,390,845
HANCOCK	4,926	\$ 256,222,289	\$ 219,019,875	9,563	2,580	\$ 10,094,448
HARDIN	7,810	\$ 378,630,827	\$ 327,558,846	15,002	4,288	\$ 15,065,476
HARRISON	6,485	\$ 353,829,445	\$ 297,630,123	12,118	3,782	\$ 10,400,639

(Continued)

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

<b>County</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
HENRY	8,762	\$ 409,183,293	\$ 338,217,595	16,467	4,977	\$ 15,158,108
HOWARD	4,513	\$ 205,328,939	\$ 174,180,688	8,462	2,617	\$ 6,442,434
HUMBOLDT	4,363	\$ 248,108,529	\$ 203,534,611	8,342	2,577	\$ 9,857,947
IDA	3,269	\$ 205,979,996	\$ 166,906,800	6,243	1,854	\$ 7,887,651
IOWA	7,972	\$ 443,523,979	\$ 363,219,952	14,868	4,450	\$ 17,369,199
JACKSON	9,158	\$ 436,592,483	\$ 373,917,438	17,258	4,808	\$ 17,068,733
JASPER	16,485	\$ 911,523,549	\$ 737,332,669	30,889	9,357	\$ 35,377,559
JEFFERSON	6,938	\$ 327,856,257	\$ 282,066,358	13,359	3,148	\$ 13,075,595
JOHNSON	67,682	\$ 4,872,629,709	\$ 3,783,018,241	113,477	33,910	\$ 196,740,004
JONES	8,762	\$ 466,650,464	\$ 386,055,317	16,946	4,687	\$ 18,051,577
KEOKUK	4,427	\$ 199,440,098	\$ 177,196,942	8,547	2,621	\$ 8,005,751
KOSSUTH	7,235	\$ 429,015,759	\$ 342,925,981	13,955	3,767	\$ 14,524,823
LEE	14,875	\$ 770,274,390	\$ 629,250,896	27,679	8,066	\$ 29,217,978
LINN	108,300	\$ 7,146,449,819	\$ 5,545,674,710	191,018	59,799	\$ 274,368,338
LOUISA	4,936	\$ 248,617,446	\$ 204,487,516	9,069	2,953	\$ 9,300,679
LUCAS	3,869	\$ 173,297,641	\$ 146,718,143	7,281	2,330	\$ 6,714,937
LYON	5,186	\$ 301,629,140	\$ 256,681,957	10,015	3,802	\$ 11,633,827
MADISON	7,251	\$ 478,905,659	\$ 380,629,912	13,836	4,575	\$ 19,476,806
MAHASKA	9,372	\$ 493,254,124	\$ 401,168,460	17,477	5,725	\$ 18,779,840
MARION	14,924	\$ 955,340,316	\$ 757,081,065	28,284	9,051	\$ 36,860,865
MARSHALL	17,564	\$ 905,796,636	\$ 728,211,671	32,515	11,537	\$ 33,267,243
MILLS	6,358	\$ 408,692,161	\$ 324,336,315	12,149	3,962	\$ 11,044,074

(Continued)

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

<b>County</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
MITCHELL	4,874	\$ 249,479,981	\$ 211,187,115	9,391	2,832	\$ 8,641,786
MONONA	3,933	\$ 198,330,536	\$ 167,364,280	7,497	2,109	\$ 7,709,581
MONROE	3,296	\$ 171,372,764	\$ 143,872,503	6,210	1,946	\$ 6,696,255
MONTGOMERY	4,625	\$ 223,385,060	\$ 184,019,126	8,785	2,536	\$ 8,194,099
MUSCATINE	20,416	\$ 1,098,678,465	\$ 888,646,761	36,495	12,199	\$ 42,025,637
O'BRIEN	6,595	\$ 360,403,485	\$ 301,528,004	12,659	3,711	\$ 13,490,923
OSCEOLA	2,822	\$ 130,157,569	\$ 117,733,650	5,404	1,639	\$ 4,977,538
PAGE	6,358	\$ 302,779,700	\$ 248,863,188	12,047	3,403	\$ 10,903,944
PALO ALTO	4,123	\$ 200,460,712	\$ 172,951,345	7,809	2,247	\$ 7,774,763
PLYMOUTH	11,932	\$ 744,837,161	\$ 614,199,193	22,210	7,280	\$ 30,101,693
POCAHONTAS	3,116	\$ 154,648,881	\$ 134,043,224	6,143	1,633	\$ 6,077,337
POLK	233,994	\$ 16,844,747,936	\$ 12,947,655,525	399,922	139,112	\$ 668,518,489
POTTAWATTAMIE	42,783	\$ 2,361,014,547	\$ 1,848,339,103	76,405	25,298	\$ 56,889,580
POWESHIEK	8,393	\$ 465,008,530	\$ 378,866,308	15,892	4,213	\$ 18,278,472
RINGGOLD	1,969	\$ 79,488,655	\$ 73,973,978	3,958	1,185	\$ 2,198,380
SAC	4,735	\$ 247,574,782	\$ 211,290,210	9,162	2,457	\$ 10,123,960
SCOTT	81,838	\$ 5,521,140,095	\$ 4,327,004,039	146,284	46,974	\$ 212,816,679
SHELBY	5,578	\$ 320,701,870	\$ 264,316,923	10,737	3,005	\$ 11,836,811
SIoux	14,675	\$ 993,524,570	\$ 806,915,071	28,055	11,286	\$ 36,345,816
STORY	39,811	\$ 2,559,010,410	\$ 1,994,311,127	68,233	17,999	\$ 100,655,554
TAMA	7,574	\$ 442,277,275	\$ 337,486,151	14,332	4,399	\$ 13,970,342
TAYLOR	2,632	\$ 104,548,476	\$ 95,678,491	5,100	1,486	\$ 4,110,990

(Continued)



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

<b>County</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>UNION</b>	5,525	\$ 239,376,088	\$ 202,506,429	10,311	3,102	\$ 8,902,862
<b>VAN BUREN</b>	3,041	\$ 145,170,002	\$ 121,513,262	5,928	1,895	\$ 5,015,238
<b>WAPELLO</b>	15,407	\$ 698,456,779	\$ 577,134,824	27,821	9,429	\$ 25,559,678
<b>WARREN</b>	23,314	\$ 1,650,147,503	\$ 1,288,645,739	43,401	14,467	\$ 66,167,516
<b>WASHINGTON</b>	10,211	\$ 554,983,801	\$ 454,440,339	19,363	6,400	\$ 20,709,756
<b>WAYNE</b>	2,640	\$ 101,096,779	\$ 94,062,155	5,105	1,951	\$ 3,936,819
<b>WEBSTER</b>	16,142	\$ 854,653,066	\$ 692,827,019	29,053	8,820	\$ 32,297,420
<b>WINNEBAGO</b>	5,039	\$ 239,863,057	\$ 199,275,273	9,567	2,600	\$ 8,684,217
<b>WINNESHIEK</b>	9,077	\$ 471,234,463	\$ 408,202,613	17,532	4,318	\$ 18,524,650
<b>WOODBURY</b>	48,218	\$ 2,525,788,957	\$ 2,014,919,109	83,447	30,961	\$ 84,601,926
<b>WORTH</b>	3,479	\$ 173,582,730	\$ 142,133,894	6,614	1,813	\$ 5,879,921
<b>WRIGHT</b>	5,646	\$ 268,590,383	\$ 223,945,159	10,782	3,407	\$ 10,052,999
<b>Total</b>	1,643,936	\$ 162,704,889,433	\$ 122,762,723,917	2,982,845	944,312	\$ 3,630,043,740

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Itemized Deduction</b>	<b>Taxable Income</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	8,825	\$ (2,377,590,567)	\$ 336,014,646	\$ 361,795,794	\$ 915,887	\$ (5,849,333)
<b>\$ 1 - \$ 2,999</b>	920	\$ 1,452,522	\$ 1,864,710	\$ 11,847,730	\$ 124,252	\$ (15,101)
<b>\$ 3,000 - \$ 4,999</b>	804	\$ 3,249,981	\$ 1,093,267	\$ 8,821,999	\$ 651,280	\$ (221,333)
<b>\$ 5,000 - \$ 9,999</b>	2,937	\$ 22,925,175	\$ 4,239,241	\$ 31,397,398	\$ 4,884,964	\$ (78,913)
<b>\$ 10,000 - \$ 19,999</b>	23,500	\$ 375,114,514	\$ 46,190,047	\$ 224,344,148	\$ 161,018,650	\$ 940,459
<b>\$ 20,000 - \$ 29,999</b>	37,399	\$ 942,921,615	\$ 101,109,279	\$ 360,877,377	\$ 536,834,154	\$ 10,374,208
<b>\$ 30,000 - \$ 39,999</b>	46,286	\$ 1,627,030,285	\$ 154,769,473	\$ 428,878,989	\$ 1,081,487,617	\$ 32,658,264
<b>\$ 40,000 - \$ 49,999</b>	51,198	\$ 2,305,809,457	\$ 209,604,032	\$ 463,771,479	\$ 1,652,995,709	\$ 59,262,540
<b>\$ 50,000 - \$ 59,999</b>	51,035	\$ 2,803,956,169	\$ 257,921,879	\$ 474,426,264	\$ 2,084,733,439	\$ 80,345,447
<b>\$ 60,000 - \$ 74,999</b>	70,695	\$ 4,764,147,127	\$ 435,416,379	\$ 705,772,744	\$ 3,633,625,126	\$ 147,806,226
<b>\$ 75,000 - \$ 99,999</b>	103,530	\$ 9,022,509,538	\$ 801,645,954	\$ 1,130,112,075	\$ 7,088,493,796	\$ 305,380,920
<b>\$ 100,000 - \$ 124,999</b>	80,608	\$ 9,006,551,751	\$ 864,035,115	\$ 1,010,596,146	\$ 7,128,684,903	\$ 324,882,292
<b>\$ 125,000 - \$ 149,999</b>	52,358	\$ 7,148,961,107	\$ 800,944,080	\$ 767,730,695	\$ 5,572,871,915	\$ 265,089,995
<b>\$ 150,000 - \$ 199,999</b>	52,450	\$ 8,989,155,252	\$ 1,189,317,118	\$ 952,651,231	\$ 6,840,449,291	\$ 337,568,463
<b>\$ 200,000 - \$ 249,999</b>	23,116	\$ 5,131,875,100	\$ 774,362,600	\$ 536,102,952	\$ 3,811,980,765	\$ 191,936,689
<b>\$ 250,000 - \$ 499,999</b>	32,727	\$ 11,070,726,470	\$ 1,946,781,126	\$ 1,159,131,412	\$ 7,981,723,923	\$ 381,152,891
<b>\$ 500,000 - \$ 999,999</b>	12,341	\$ 8,471,097,316	\$ 1,827,866,788	\$ 937,851,576	\$ 5,736,453,214	\$ 219,264,009
<b>\$1,000,000 and Over</b>	10,070	\$ 60,904,126,641	\$ 11,618,151,277	\$ 9,591,970,681	\$ 39,877,647,279	\$ 321,315,628
<b>Total</b>	660,799	\$ 130,214,019,453	\$ 21,371,327,011	\$ 19,158,080,690	\$ 93,195,576,164	\$ 2,671,813,351

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Standard Deduction</b>	<b>Taxable Income</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	39,789	\$ (2,432,427,540)	\$ 14,734,596	\$ 132,315,023	\$ 6,527,914	\$ (1,567,550)
<b>\$ 1 - \$ 2,999</b>	51,070	\$ 82,814,339	\$ 1,219,248	\$ 78,419,265	\$ 8,782,171	\$ (655,316)
<b>\$ 3,000 - \$ 4,999</b>	43,715	\$ 175,435,701	\$ 1,321,055	\$ 104,333,549	\$ 73,068,932	\$ (1,092,983)
<b>\$ 5,000 - \$ 9,999</b>	111,057	\$ 828,800,709	\$ 14,416,344	\$ 292,999,058	\$ 527,387,253	\$ (4,814,538)
<b>\$ 10,000 - \$ 19,999</b>	178,561	\$ 2,624,275,691	\$ 90,001,622	\$ 527,591,988	\$ 2,012,759,158	\$ 6,217,653
<b>\$ 20,000 - \$ 29,999</b>	147,406	\$ 3,676,041,854	\$ 121,013,188	\$ 460,306,269	\$ 3,095,929,831	\$ 65,842,732
<b>\$ 30,000 - \$ 39,999</b>	125,724	\$ 4,373,701,888	\$ 266,154,228	\$ 398,446,338	\$ 3,708,085,387	\$ 123,620,926
<b>\$ 40,000 - \$ 49,999</b>	89,607	\$ 4,001,615,942	\$ 273,029,986	\$ 291,785,568	\$ 3,435,175,942	\$ 135,886,036
<b>\$ 50,000 - \$ 59,999</b>	58,649	\$ 3,205,725,833	\$ 237,468,167	\$ 201,349,792	\$ 2,762,732,947	\$ 116,716,611
<b>\$ 60,000 - \$ 74,999</b>	54,385	\$ 3,633,772,455	\$ 286,200,820	\$ 200,822,655	\$ 3,140,638,316	\$ 136,268,379
<b>\$ 75,000 - \$ 99,999</b>	46,494	\$ 3,987,871,851	\$ 332,868,194	\$ 182,804,146	\$ 3,463,228,143	\$ 154,884,662
<b>\$ 100,000 - \$ 124,999</b>	18,775	\$ 2,072,612,686	\$ 195,348,813	\$ 75,810,642	\$ 1,794,839,274	\$ 84,051,307
<b>\$ 125,000 - \$ 149,999</b>	7,460	\$ 1,012,198,408	\$ 107,977,771	\$ 30,369,967	\$ 868,878,290	\$ 41,986,988
<b>\$ 150,000 - \$ 199,999</b>	5,433	\$ 923,311,546	\$ 107,111,051	\$ 21,970,138	\$ 787,692,621	\$ 38,792,551
<b>\$ 200,000 - \$ 249,999</b>	1,867	\$ 413,646,996	\$ 49,726,159	\$ 7,565,055	\$ 352,768,001	\$ 17,215,967
<b>\$ 250,000 - \$ 499,999</b>	2,234	\$ 741,059,385	\$ 93,707,799	\$ 9,107,047	\$ 631,697,795	\$ 28,953,610
<b>\$ 500,000 - \$ 999,999</b>	588	\$ 392,528,711	\$ 65,021,535	\$ 2,409,436	\$ 334,008,371	\$ 10,304,332
<b>\$1,000,000 and Over</b>	323	\$ 2,777,883,525	\$ 216,573,051	\$ 1,372,913	\$ 2,562,947,407	\$ 5,619,022
<b>Total</b>	983,137	\$ 32,490,869,980	\$ 2,473,893,627	\$ 3,019,778,849	\$ 29,567,147,753	\$ 958,230,389

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Tuition and Textbook Tax Credit</b>	<b>Firefighter/EMS/Reserve Peace Officer Tax Credit</b>	<b>Nonresident/Part-Year Resident Credit</b>	<b>Out-of-State Tax Credit</b>	<b>Other Nonrefundable Tax Credits</b>
<b>\$ 0 or Less</b>	48,614	\$ 11,922	\$ 9,011	\$ 248,539	\$ 141	\$ 41,156
<b>\$ 1 - \$ 2,999</b>	51,990	\$ 539	\$ 1,275	\$ 1,711	\$ -	\$ 64
<b>\$ 3,000 - \$ 4,999</b>	44,519	\$ 162	\$ 1,490	\$ 16,851	\$ 151	\$ 41
<b>\$ 5,000 - \$ 9,999</b>	113,994	\$ 1,581	\$ 11,309	\$ 97,386	\$ 11,878	\$ 214
<b>\$ 10,000 - \$ 19,999</b>	202,061	\$ 52,999	\$ 43,902	\$ 2,158,968	\$ 369,069	\$ 40,683
<b>\$ 20,000 - \$ 29,999</b>	184,805	\$ 250,835	\$ 70,033	\$ 5,840,708	\$ 1,377,445	\$ 182,820
<b>\$ 30,000 - \$ 39,999</b>	172,010	\$ 739,523	\$ 107,217	\$ 9,599,480	\$ 3,018,592	\$ 347,114
<b>\$ 40,000 - \$ 49,999</b>	140,805	\$ 917,516	\$ 130,485	\$ 12,253,081	\$ 4,419,434	\$ 539,736
<b>\$ 50,000 - \$ 59,999</b>	109,684	\$ 951,060	\$ 128,762	\$ 14,446,976	\$ 4,652,461	\$ 627,726
<b>\$ 60,000 - \$ 74,999</b>	125,080	\$ 1,471,297	\$ 176,111	\$ 24,821,829	\$ 7,134,522	\$ 1,056,705
<b>\$ 75,000 - \$ 99,999</b>	150,024	\$ 2,619,996	\$ 283,064	\$ 46,238,580	\$ 11,977,271	\$ 2,179,094
<b>\$ 100,000 - \$ 124,999</b>	99,383	\$ 2,364,196	\$ 184,523	\$ 46,856,218	\$ 11,318,069	\$ 2,202,860
<b>\$ 125,000 - \$ 149,999</b>	59,818	\$ 1,613,437	\$ 91,970	\$ 42,666,680	\$ 9,031,270	\$ 2,020,607
<b>\$ 150,000 - \$ 199,999</b>	57,883	\$ 1,747,447	\$ 51,823	\$ 68,803,739	\$ 10,844,414	\$ 3,568,259
<b>\$ 200,000 - \$ 249,999</b>	24,983	\$ 737,196	\$ 16,197	\$ 53,222,233	\$ 6,376,091	\$ 2,854,315
<b>\$ 250,000 - \$ 499,999</b>	34,961	\$ 986,301	\$ 12,056	\$ 178,662,902	\$ 14,076,088	\$ 10,555,402
<b>\$ 500,000 - \$ 999,999</b>	12,929	\$ 295,854	\$ 1,608	\$ 212,844,916	\$ 11,077,522	\$ 13,083,162
<b>\$1,000,000 and Over</b>	10,393	\$ 97,854	\$ 360	\$ 2,909,812,657	\$ 27,338,992	\$ 70,062,151
<b>Total</b>	1,643,936	\$ 14,859,715	\$ 1,321,196	\$ 3,628,593,454	\$ 123,023,410	\$ 109,362,109

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Fuel Tax Credit</b>	<b>Child and Dependent Care Tax Credit</b>	<b>Early Childhood Development Tax Credit</b>	<b>Earned Income Tax Credit</b>	<b>Other Refundable Tax Credits</b>
<b>\$ 0 or Less</b>	48,614	\$ 525,257	\$ 86,991	\$ 17,036	\$ 708,322	\$ 6,325,104
<b>\$ 1 - \$ 2,999</b>	51,990	\$ 36,661	\$ 58,105	\$ 19,371	\$ 541,317	\$ 21,195
<b>\$ 3,000 - \$ 4,999</b>	44,519	\$ 29,337	\$ 65,454	\$ 13,197	\$ 973,642	\$ 235,544
<b>\$ 5,000 - \$ 9,999</b>	113,994	\$ 71,747	\$ 279,371	\$ 52,366	\$ 5,685,798	\$ 133,044
<b>\$ 10,000 - \$ 19,999</b>	202,061	\$ 202,190	\$ 1,158,819	\$ 139,806	\$ 23,832,028	\$ 170,628
<b>\$ 20,000 - \$ 29,999</b>	184,805	\$ 201,465	\$ 1,729,020	\$ 150,816	\$ 21,897,953	\$ 411,150
<b>\$ 30,000 - \$ 39,999</b>	172,010	\$ 194,689	\$ 1,677,173	\$ 140,541	\$ 11,631,682	\$ 217,965
<b>\$ 40,000 - \$ 49,999</b>	140,805	\$ 157,389	\$ 422,019	\$ 85,265	\$ 3,107,922	\$ 433,123
<b>\$ 50,000 - \$ 59,999</b>	109,684	\$ 162,056	\$ -	\$ -	\$ 253,743	\$ 454,656
<b>\$ 60,000 - \$ 74,999</b>	125,080	\$ 222,051	\$ -	\$ -	\$ -	\$ 544,241
<b>\$ 75,000 - \$ 99,999</b>	150,024	\$ 250,483	\$ -	\$ -	\$ -	\$ 1,020,687
<b>\$ 100,000 - \$ 124,999</b>	99,383	\$ 192,528	\$ -	\$ -	\$ -	\$ 987,504
<b>\$ 125,000 - \$ 149,999</b>	59,818	\$ 119,026	\$ -	\$ -	\$ -	\$ 844,850
<b>\$ 150,000 - \$ 199,999</b>	57,883	\$ 136,389	\$ -	\$ -	\$ -	\$ 1,207,205
<b>\$ 200,000 - \$ 249,999</b>	24,983	\$ 92,604	\$ -	\$ -	\$ -	\$ 953,538
<b>\$ 250,000 - \$ 499,999</b>	34,961	\$ 155,564	\$ -	\$ -	\$ -	\$ 5,613,593
<b>\$ 500,000 - \$ 999,999</b>	12,929	\$ 81,716	\$ -	\$ -	\$ -	\$ 2,747,543
<b>\$1,000,000 and Over</b>	10,393	\$ 188,987	\$ -	\$ -	\$ -	\$ 12,282,466
<b>Total</b>	1,643,936	\$ 3,020,139	\$ 5,476,952	\$ 618,398	\$ 68,632,407	\$ 34,604,036

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

<b>2019 Taxable Income Brackets</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$0</b>	105,821	\$ (2,906,584,449)	\$ 1,933,935,909	\$ -	235,036	22,916	\$ (10,070,437)
<b>\$ 1 - \$ 1,638</b>	37,497	\$ 173,335,093	\$ 14,361,304	\$ 31,246,421	58,524	5,888	\$ (1,238,420)
<b>\$ 1,638 - \$ 3,276</b>	42,038	\$ 264,737,904	\$ 18,162,744	\$ 104,060,893	64,753	6,652	\$ (1,771,500)
<b>\$ 3,276 - \$ 6,552</b>	87,086	\$ 786,715,670	\$ 45,941,026	\$ 429,334,791	140,841	18,324	\$ (5,792,027)
<b>\$ 6,552 - \$14,742</b>	194,868	\$ 3,011,402,695	\$ 202,783,585	\$ 2,042,374,183	328,456	62,387	\$ 4,685,355
<b>\$ 14,742 - \$24,570</b>	203,563	\$ 5,276,059,666	\$ 377,603,458	\$ 3,996,406,073	339,792	85,712	\$ 85,091,519
<b>\$ 24,570 - \$32,760</b>	160,876	\$ 5,794,700,430	\$ 430,998,558	\$ 4,600,841,977	260,586	73,621	\$ 150,229,730
<b>\$ 32,760 - \$49,140</b>	246,558	\$ 12,326,240,950	\$ 1,015,107,377	\$ 9,947,268,464	409,900	126,863	\$ 391,743,823
<b>\$ 49,140 - \$73,710</b>	216,949	\$ 16,212,056,199	\$ 1,439,864,142	\$ 13,092,426,410	410,120	161,503	\$ 556,797,241
<b>\$ 73,710 and Over</b>	348,680	\$ 121,766,225,275	\$18,366,462,535	\$ 88,518,764,705	734,837	380,446	\$ 2,460,368,456
<b>Total</b>	1,643,936	\$ 162,704,889,433	\$23,845,220,638	\$ 122,762,723,917	2,982,845	944,312	\$ 3,630,043,740

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

<b>2019 Taxable Income Brackets</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$0</b>	106	\$ 51,584,177	\$ 57,151,623	\$ -	217	56	\$ 404,624
<b>\$ 1 - \$ 1,638</b>	5	\$ 646,333	\$ 398,335	\$ 3,683	13	1	\$ 3,131
<b>\$ 1,638 - \$ 3,276</b>	13	\$ 369,112	\$ 174,828	\$ 30,514	31	-	\$ 3,801
<b>\$ 3,276 - \$ 6,552</b>	18,864	\$ 173,571,359	\$ 13,246,118	\$ 103,346,153	20,559	32	\$ 466,931
<b>\$ 6,552 - \$14,742</b>	124,547	\$ 1,980,085,981	\$ 174,257,602	\$ 1,336,337,760	177,269	4,363	\$ 23,511,249
<b>\$ 14,742 - \$24,570</b>	168,670	\$ 4,440,043,234	\$ 361,771,257	\$ 3,351,675,093	266,223	34,314	\$ 93,221,938
<b>\$ 24,570 - \$32,760</b>	155,213	\$ 5,591,576,500	\$ 419,391,388	\$ 4,442,771,086	249,464	66,893	\$ 150,839,683
<b>\$ 32,760 - \$49,140</b>	240,699	\$ 12,023,876,667	\$ 982,462,747	\$ 9,710,860,661	399,183	123,940	\$ 392,240,666
<b>\$ 49,140 - \$73,710</b>	211,503	\$ 15,774,922,010	\$ 1,392,595,370	\$ 12,765,214,046	399,453	158,412	\$ 557,452,521
<b>\$ 73,710 and Over</b>	332,278	\$ 92,628,836,123	\$ 14,138,144,121	\$ 67,849,153,584	698,099	365,718	\$ 2,474,145,135
<b>Total</b>	1,251,898	\$ 132,665,511,496	\$ 17,539,593,389	\$ 99,559,392,580	2,210,511	753,729	\$ 3,692,289,679

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

<b>2019 Taxable Income Brackets</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$0</b>	105,715	\$ (2,958,168,626)	\$ 1,876,784,286	\$ -	234,819	22,860	\$ (10,475,061)
<b>\$ 1 - \$ 1,638</b>	37,492	\$ 172,688,760	\$ 13,962,969	\$ 31,242,738	58,511	5,887	\$ (1,241,551)
<b>\$ 1,638 - \$ 3,276</b>	42,025	\$ 264,368,792	\$ 17,987,916	\$ 104,030,379	64,722	6,652	\$ (1,775,301)
<b>\$ 3,276 - \$ 6,552</b>	68,222	\$ 613,144,311	\$ 32,694,908	\$ 325,988,638	120,282	18,292	\$ (6,258,958)
<b>\$ 6,552 - \$14,742</b>	70,321	\$ 1,031,316,714	\$ 28,525,983	\$ 706,036,423	151,187	58,024	\$ (18,825,894)
<b>\$ 14,742 - \$24,570</b>	34,893	\$ 836,016,432	\$ 15,832,201	\$ 644,730,980	73,569	51,398	\$ (8,130,419)
<b>\$ 24,570 - \$32,760</b>	5,663	\$ 203,123,930	\$ 11,607,170	\$ 158,070,891	11,122	6,728	\$ (609,953)
<b>\$ 32,760 - \$49,140</b>	5,859	\$ 302,364,283	\$ 32,644,630	\$ 236,407,803	10,717	2,923	\$ (496,843)
<b>\$ 49,140 - \$73,710</b>	5,446	\$ 437,134,189	\$ 47,268,772	\$ 327,212,364	10,667	3,091	\$ (655,280)
<b>\$ 73,710 and Over</b>	16,402	\$ 29,137,389,152	\$ 4,228,318,414	\$ 20,669,611,121	36,738	14,728	\$ (13,776,679)
<b>Total</b>	392,038	\$ 30,039,377,937	\$ 6,305,627,249	\$ 23,203,331,337	772,334	190,583	\$ (62,245,939)



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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	44,432	\$ (2,100,289,296)	\$ 3,303,959	109,148	8,165	\$ (6,189,810)
<b>\$ 1 - \$ 2,999</b>	48,112	\$ 77,831,286	\$ 8,246,247	74,689	5,712	\$ (638,186)
<b>\$ 3,000 - \$ 4,999</b>	40,773	\$ 163,586,165	\$ 67,223,805	60,671	5,457	\$ (1,271,889)
<b>\$ 5,000 - \$ 9,999</b>	103,825	\$ 775,714,458	\$ 484,778,636	160,194	18,808	\$ (4,715,354)
<b>\$ 10,000 - \$ 19,999</b>	184,202	\$ 2,734,423,743	\$ 1,979,225,005	309,945	65,503	\$ 6,397,338
<b>\$ 20,000 - \$ 29,999</b>	168,873	\$ 4,220,913,901	\$ 3,324,066,737	284,717	75,472	\$ 72,681,470
<b>\$ 30,000 - \$ 39,999</b>	157,323	\$ 5,488,182,487	\$ 4,384,516,276	260,785	75,875	\$ 149,553,406
<b>\$ 40,000 - \$ 49,999</b>	128,225	\$ 5,742,881,878	\$ 4,639,631,982	216,596	65,484	\$ 187,213,054
<b>\$ 50,000 - \$ 59,999</b>	98,951	\$ 5,420,698,535	\$ 4,380,937,418	175,351	57,132	\$ 188,981,341
<b>\$ 60,000 - \$ 74,999</b>	111,500	\$ 7,483,282,394	\$ 6,053,864,125	211,400	78,343	\$ 271,975,114
<b>\$ 75,000 - \$ 99,999</b>	132,295	\$ 11,472,257,401	\$ 9,346,458,402	267,332	117,010	\$ 441,187,674
<b>\$ 100,000 - \$ 124,999</b>	86,780	\$ 9,670,943,723	\$ 7,833,935,851	180,113	90,683	\$ 392,438,284
<b>\$ 125,000 - \$ 149,999</b>	51,209	\$ 6,983,224,433	\$ 5,551,069,749	107,718	57,462	\$ 294,356,421
<b>\$ 150,000 - \$ 199,999</b>	47,481	\$ 8,119,487,937	\$ 6,308,001,949	101,085	54,942	\$ 358,813,176
<b>\$ 200,000 - \$ 249,999</b>	19,290	\$ 4,276,160,243	\$ 3,252,226,064	42,033	21,889	\$ 198,631,245
<b>\$ 250,000 - \$ 499,999</b>	23,595	\$ 7,859,856,495	\$ 5,853,136,573	52,378	25,999	\$ 383,534,345
<b>\$ 500,000 - \$ 999,999</b>	6,391	\$ 4,308,223,877	\$ 3,045,524,315	14,419	6,791	\$ 208,555,773
<b>\$1,000,000 and Over</b>	2,664	\$ 6,718,306,368	\$ 4,551,144,306	6,282	2,409	\$ 259,229,094
<b>Total</b>	1,455,921	\$ 89,415,686,028	\$ 71,067,291,399	2,634,856	833,136	\$ 3,400,732,496

**TABLE 2-B  
RESIDENT PAY RETURNS**

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	76	\$ (40,003,467)	\$ 345,280	171	33	\$ 235,013
<b>\$ 1 - \$ 2,999</b>	18	\$ 28,580	\$ 85,499	62	-	\$ 6,066
<b>\$ 3,000 - \$ 4,999</b>	33	\$ 137,837	\$ 206,074	104	4	\$ 2,783
<b>\$ 5,000 - \$ 9,999</b>	25,755	\$ 217,621,695	\$ 158,602,781	26,069	81	\$ 1,062,661
<b>\$ 10,000 - \$ 19,999</b>	109,592	\$ 1,655,048,781	\$ 1,294,816,664	134,843	3,669	\$ 27,295,649
<b>\$ 20,000 - \$ 29,999</b>	136,851	\$ 3,456,410,316	\$ 2,749,730,331	211,547	29,055	\$ 80,298,922
<b>\$ 30,000 - \$ 39,999</b>	151,664	\$ 5,296,548,470	\$ 4,294,788,461	247,606	69,523	\$ 150,215,777
<b>\$ 40,000 - \$ 49,999</b>	125,816	\$ 5,635,186,687	\$ 4,597,671,998	211,189	64,596	\$ 187,358,536
<b>\$ 50,000 - \$ 59,999</b>	97,272	\$ 5,328,795,596	\$ 4,337,634,944	171,777	56,668	\$ 189,284,922
<b>\$ 60,000 - \$ 74,999</b>	109,744	\$ 7,365,598,449	\$ 5,993,788,443	207,715	77,699	\$ 272,240,147
<b>\$ 75,000 - \$ 99,999</b>	130,882	\$ 11,350,990,181	\$ 9,278,225,059	264,202	116,336	\$ 441,377,088
<b>\$ 100,000 - \$ 124,999</b>	85,959	\$ 9,579,280,807	\$ 7,778,048,590	178,168	90,210	\$ 392,895,688
<b>\$ 125,000 - \$ 149,999</b>	50,701	\$ 6,913,693,219	\$ 5,506,832,472	106,534	57,114	\$ 294,679,631
<b>\$ 150,000 - \$ 199,999</b>	46,938	\$ 8,025,991,461	\$ 6,249,428,530	99,839	54,463	\$ 359,363,567
<b>\$ 200,000 - \$ 249,999</b>	19,003	\$ 4,212,502,013	\$ 3,210,895,811	41,351	21,645	\$ 199,012,768
<b>\$ 250,000 - \$ 499,999</b>	23,102	\$ 7,689,547,953	\$ 5,749,447,592	51,212	25,591	\$ 386,826,906
<b>\$ 500,000 - \$ 999,999</b>	6,177	\$ 4,160,859,414	\$ 2,961,723,681	13,886	6,637	\$ 209,375,416
<b>\$1,000,000 and Over</b>	2,511	\$ 6,223,975,977	\$ 4,273,190,236	5,908	2,311	\$ 263,818,001
<b>Total</b>	1,122,094	\$ 87,072,213,969	\$ 68,435,462,446	1,972,183	675,635	\$ 3,455,349,541

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	44,356	\$ (2,060,285,829)	\$ 2,958,679	108,977	8,132	\$ (6,424,823)
<b>\$ 1 - \$ 2,999</b>	48,094	\$ 77,802,706	\$ 8,160,748	74,627	5,712	\$ (644,252)
<b>\$ 3,000 - \$ 4,999</b>	40,740	\$ 163,448,328	\$ 67,017,731	60,567	5,453	\$ (1,274,672)
<b>\$ 5,000 - \$ 9,999</b>	78,070	\$ 558,092,763	\$ 326,175,855	134,125	18,727	\$ (5,778,015)
<b>\$ 10,000 - \$ 19,999</b>	74,610	\$ 1,079,374,962	\$ 684,408,341	175,102	61,834	\$ (20,898,311)
<b>\$ 20,000 - \$ 29,999</b>	32,022	\$ 764,503,585	\$ 574,336,406	73,170	46,417	\$ (7,617,452)
<b>\$ 30,000 - \$ 39,999</b>	5,659	\$ 191,634,017	\$ 89,727,815	13,179	6,352	\$ (662,371)
<b>\$ 40,000 - \$ 49,999</b>	2,409	\$ 107,695,191	\$ 41,959,984	5,407	888	\$ (145,482)
<b>\$ 50,000 - \$ 59,999</b>	1,679	\$ 91,902,939	\$ 43,302,474	3,574	464	\$ (303,581)
<b>\$ 60,000 - \$ 74,999</b>	1,756	\$ 117,683,945	\$ 60,075,682	3,685	644	\$ (265,033)
<b>\$ 75,000 - \$ 99,999</b>	1,413	\$ 121,267,220	\$ 68,233,343	3,130	674	\$ (189,414)
<b>\$ 100,000 - \$ 124,999</b>	821	\$ 91,662,916	\$ 55,887,261	1,945	473	\$ (457,404)
<b>\$ 125,000 - \$ 149,999</b>	508	\$ 69,531,214	\$ 44,237,277	1,184	348	\$ (323,210)
<b>\$ 150,000 - \$ 199,999</b>	543	\$ 93,496,476	\$ 58,573,419	1,246	479	\$ (550,391)
<b>\$ 200,000 - \$ 249,999</b>	287	\$ 63,658,230	\$ 41,330,253	682	244	\$ (381,523)
<b>\$ 250,000 - \$ 499,999</b>	493	\$ 170,308,542	\$ 103,688,981	1,166	408	\$ (3,292,561)
<b>\$ 500,000 - \$ 999,999</b>	214	\$ 147,364,463	\$ 83,800,634	533	154	\$ (819,643)
<b>\$1,000,000 and Over</b>	153	\$ 494,330,391	\$ 277,954,070	374	98	\$ (4,588,907)
<b>Total</b>	333,827	\$ 2,343,472,059	\$ 2,631,828,953	662,673	157,501	\$ (54,617,045)

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>Less Than \$10,000</b>	25,156	\$ 205,299,939	\$ 154,556,958	25,226	41	\$ 1,068,195
<b>\$ 10,000 - \$ 19,999</b>	100,158	\$ 1,496,311,671	\$ 1,187,684,496	109,130	2,327	\$ 25,710,830
<b>\$ 20,000 - \$ 29,999</b>	112,095	\$ 2,826,687,855	\$ 2,308,211,332	141,831	22,569	\$ 70,373,410
<b>\$ 30,000 - \$ 39,999</b>	115,546	\$ 4,025,209,548	\$ 3,332,144,143	153,553	45,399	\$ 123,252,410
<b>\$ 40,000 - \$ 49,999</b>	85,823	\$ 3,834,607,520	\$ 3,181,609,150	112,474	31,262	\$ 137,723,388
<b>\$ 50,000 - \$ 59,999</b>	56,484	\$ 3,084,618,948	\$ 2,533,199,290	74,187	19,709	\$ 117,836,922
<b>\$ 60,000 - \$ 74,999</b>	46,545	\$ 3,098,391,675	\$ 2,491,632,946	62,118	16,347	\$ 123,903,905
<b>\$ 75,000 - \$ 99,999</b>	30,743	\$ 2,620,686,650	\$ 2,046,857,084	42,031	10,139	\$ 109,857,993
<b>\$ 100,000 - \$ 124,999</b>	11,220	\$ 1,241,025,326	\$ 945,489,288	15,853	3,527	\$ 55,257,216
<b>\$ 125,000 - \$ 149,999</b>	4,889	\$ 665,111,614	\$ 500,800,963	7,179	1,560	\$ 31,022,038
<b>\$ 150,000 - \$ 199,999</b>	4,070	\$ 696,018,962	\$ 518,163,034	6,059	1,199	\$ 33,612,981
<b>\$ 200,000 - \$ 249,999</b>	1,678	\$ 371,884,743	\$ 271,846,476	2,565	433	\$ 18,471,063
<b>\$ 250,000 - \$ 499,999</b>	2,343	\$ 784,117,745	\$ 564,117,964	3,504	613	\$ 39,765,707
<b>\$ 500,000 - \$ 999,999</b>	651	\$ 433,158,799	\$ 298,367,308	974	147	\$ 21,374,546
<b>\$1,000,000 And Over</b>	286	\$ 746,674,823	\$ 514,834,269	431	55	\$ 32,113,259
<b>Total</b>	597,687	\$ 26,129,805,818	\$ 20,849,514,701	757,115	155,327	\$ 941,343,863

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	22,034	\$ (583,968,276)	\$ 81,346	34,737	1,342	\$ (499,911)
<b>\$ 1 - \$ 2,999</b>	40,747	\$ 67,086,232	\$ 6,888,005	50,180	3,984	\$ (454,166)
<b>\$ 3,000 - \$ 4,999</b>	35,508	\$ 142,385,047	\$ 63,898,712	42,849	4,319	\$ (891,751)
<b>\$ 5,000 - \$ 9,999</b>	64,142	\$ 453,102,432	\$ 286,854,474	86,676	15,187	\$ (4,961,889)
<b>\$ 10,000 - \$ 19,999</b>	50,239	\$ 729,134,874	\$ 501,392,267	95,154	49,727	\$ (17,544,127)
<b>\$ 20,000 - \$ 29,999</b>	19,820	\$ 467,088,980	\$ 389,872,832	38,230	31,895	\$ (5,207,429)
<b>\$ 30,000 - \$ 39,999</b>	2,574	\$ 87,685,929	\$ 38,944,539	4,562	1,977	\$ (216,559)
<b>\$ 40,000 - \$ 49,999</b>	1,369	\$ 61,402,858	\$ 25,321,037	2,212	244	\$ (34,849)
<b>\$ 50,000 - \$ 59,999</b>	1,001	\$ 54,800,701	\$ 27,716,648	1,501	132	\$ (22,035)
<b>\$ 60,000 - \$ 74,999</b>	981	\$ 65,437,343	\$ 33,946,060	1,451	144	\$ (67,569)
<b>\$ 75,000 - \$ 99,999</b>	628	\$ 53,541,506	\$ 30,235,294	926	125	\$ (16,532)
<b>\$ 100,000 - \$ 124,999</b>	252	\$ 27,944,056	\$ 16,128,392	390	51	\$ (27,635)
<b>\$ 125,000 - \$ 149,999</b>	133	\$ 18,189,161	\$ 10,219,599	212	32	\$ (9,543)
<b>\$ 150,000 - \$ 199,999</b>	108	\$ 18,560,601	\$ 9,504,764	171	34	\$ (89,689)
<b>\$ 200,000 - \$ 249,999</b>	58	\$ 12,884,402	\$ 7,990,055	99	15	\$ (151,763)
<b>\$ 250,000 - \$ 499,999</b>	72	\$ 25,209,651	\$ 13,281,790	111	11	\$ (191,772)
<b>\$ 500,000 - \$ 999,999</b>	33	\$ 22,391,341	\$ 10,475,434	51	7	\$ (17,980)
<b>\$1,000,000 and Over</b>	28	\$ 44,040,273	\$ 25,281,671	40	5	\$ (79,259)
<b>Total</b>	239,727	\$ 1,766,917,111	\$ 1,498,032,919	359,552	109,231	\$ (30,484,458)

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>Less Than \$10,000</b>	48	\$ (31,736,073)	\$ 121,469	125	26	\$ 185,448
<b>\$ 10,000 - \$ 19,999</b>	4,502	\$ 78,213,316	\$ 48,199,739	14,162	567	\$ 613,552
<b>\$ 20,000 - \$ 29,999</b>	12,291	\$ 312,144,849	\$ 212,595,105	35,965	3,901	\$ 4,714,108
<b>\$ 30,000 - \$ 39,999</b>	16,754	\$ 587,508,227	\$ 444,018,154	43,791	14,993	\$ 12,672,441
<b>\$ 40,000 - \$ 49,999</b>	15,380	\$ 690,017,688	\$ 542,239,222	38,027	16,270	\$ 20,691,171
<b>\$ 50,000 - \$ 59,999</b>	12,375	\$ 678,074,821	\$ 540,879,033	29,956	13,801	\$ 23,762,786
<b>\$ 60,000 - \$ 74,999</b>	13,178	\$ 882,446,931	\$ 709,988,572	31,232	14,823	\$ 34,042,976
<b>\$ 75,000 - \$ 99,999</b>	13,661	\$ 1,178,749,677	\$ 947,453,269	31,767	16,486	\$ 49,515,989
<b>\$ 100,000 - \$ 124,999</b>	7,374	\$ 819,933,735	\$ 647,854,153	17,005	9,009	\$ 36,293,692
<b>\$ 125,000 - \$ 149,999</b>	4,083	\$ 556,738,416	\$ 430,757,760	9,500	5,079	\$ 25,359,706
<b>\$ 150,000 - \$ 199,999</b>	3,933	\$ 674,375,093	\$ 510,585,744	9,229	4,944	\$ 31,396,409
<b>\$ 200,000 - \$ 249,999</b>	2,010	\$ 447,217,572	\$ 331,533,972	4,743	2,585	\$ 21,085,902
<b>\$ 250,000 - \$ 499,999</b>	3,219	\$ 1,098,538,893	\$ 803,459,228	7,620	4,367	\$ 54,179,392
<b>\$ 500,000 - \$ 999,999</b>	1,228	\$ 836,104,251	\$ 583,508,677	2,841	1,759	\$ 40,903,091
<b>\$1,000,000 And Over</b>	669	\$ 1,915,549,180	\$ 1,312,826,280	1,627	796	\$ 74,809,192
<b>Total</b>	110,705	\$ 10,723,876,576	\$ 8,066,020,377	277,590	109,406	\$ 430,225,855

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	20,068	\$ (1,379,976,766)	\$ 201,674	67,931	6,439	\$ (5,467,693)
<b>\$ 1 - \$ 2,999</b>	5,926	\$ 8,697,003	\$ 40,409	20,500	1,469	\$ (171,377)
<b>\$ 3,000 - \$ 4,999</b>	4,204	\$ 16,932,576	\$ 540,131	14,727	942	\$ (359,266)
<b>\$ 5,000 - \$ 9,999</b>	11,291	\$ 85,341,556	\$ 25,411,914	38,720	3,079	\$ (742,656)
<b>\$ 10,000 - \$ 19,999</b>	19,828	\$ 283,880,295	\$ 143,821,625	64,751	10,176	\$ (2,820,863)
<b>\$ 20,000 - \$ 29,999</b>	9,022	\$ 219,087,111	\$ 133,063,941	26,350	10,387	\$ (1,620,369)
<b>\$ 30,000 - \$ 39,999</b>	1,851	\$ 62,484,238	\$ 25,316,359	5,564	2,138	\$ (230,775)
<b>\$ 40,000 - \$ 49,999</b>	708	\$ 31,537,330	\$ 9,207,211	2,281	365	\$ (64,647)
<b>\$ 50,000 - \$ 59,999</b>	448	\$ 24,474,384	\$ 8,541,177	1,442	208	\$ (242,913)
<b>\$ 60,000 - \$ 74,999</b>	500	\$ 33,703,630	\$ 14,139,476	1,542	295	\$ (55,016)
<b>\$ 75,000 - \$ 99,999</b>	485	\$ 41,778,171	\$ 19,990,270	1,453	315	\$ (93,090)
<b>\$ 100,000 - \$ 124,999</b>	339	\$ 37,943,817	\$ 20,878,457	990	207	\$ (190,826)
<b>\$ 125,000 - \$ 149,999</b>	196	\$ 26,839,460	\$ 15,667,499	542	144	\$ (163,813)
<b>\$ 150,000 - \$ 199,999</b>	256	\$ 44,320,057	\$ 26,423,503	649	238	\$ (287,929)
<b>\$ 200,000 - \$ 249,999</b>	152	\$ 33,751,222	\$ 20,270,997	398	138	\$ (13,052)
<b>\$ 250,000 - \$ 499,999</b>	295	\$ 102,571,381	\$ 59,151,492	740	294	\$ (2,179,892)
<b>\$ 500,000 - \$ 999,999</b>	132	\$ 91,522,795	\$ 49,856,388	357	117	\$ (68,557)
<b>\$1,000,000 and Over</b>	93	\$ 319,785,422	\$ 174,358,541	254	69	\$ (1,008,772)
<b>Total</b>	75,794	\$ 84,673,682	\$ 746,881,064	249,191	37,020	\$ (15,781,506)

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	20	\$ (998,377)	\$ 290,044	55	6	\$ 20,476
<b>\$ 1 - \$ 2,999</b>	14	\$ 23,128	\$ 85,499	52	-	\$ 381
<b>\$ 3,000 - \$ 4,999</b>	29	\$ 120,419	\$ 185,547	100	4	\$ 836
<b>\$ 5,000 - \$ 9,999</b>	615	\$ 5,075,609	\$ 4,000,117	848	41	\$ 31,187
<b>\$ 10,000 - \$ 19,999</b>	4,932	\$ 80,523,794	\$ 58,932,429	11,551	775	\$ 971,267
<b>\$ 20,000 - \$ 29,999</b>	12,465	\$ 317,577,612	\$ 228,923,894	33,751	2,585	\$ 5,211,404
<b>\$ 30,000 - \$ 39,999</b>	19,364	\$ 683,830,695	\$ 518,626,164	50,262	9,131	\$ 14,290,926
<b>\$ 40,000 - \$ 49,999</b>	24,613	\$ 1,110,561,479	\$ 873,823,626	60,688	17,064	\$ 28,943,977
<b>\$ 50,000 - \$ 59,999</b>	28,413	\$ 1,566,101,827	\$ 1,263,556,621	67,634	23,158	\$ 47,685,214
<b>\$ 60,000 - \$ 74,999</b>	50,021	\$ 3,384,759,843	\$ 2,792,166,925	114,365	46,529	\$ 114,293,266
<b>\$ 75,000 - \$ 99,999</b>	86,478	\$ 7,551,553,854	\$ 6,283,914,706	190,404	89,711	\$ 282,003,106
<b>\$ 100,000 - \$ 124,999</b>	67,365	\$ 7,518,321,746	\$ 6,184,705,149	145,310	77,674	\$ 301,344,780
<b>\$ 125,000 - \$ 149,999</b>	41,729	\$ 5,691,843,189	\$ 4,575,273,749	89,855	50,475	\$ 238,297,887
<b>\$ 150,000 - \$ 199,999</b>	38,935	\$ 6,655,597,406	\$ 5,220,679,752	84,551	48,320	\$ 294,354,177
<b>\$ 200,000 - \$ 249,999</b>	15,315	\$ 3,393,399,698	\$ 2,607,515,363	34,043	18,627	\$ 159,455,803
<b>\$ 250,000 - \$ 499,999</b>	17,540	\$ 5,806,891,315	\$ 4,381,870,400	40,088	20,611	\$ 292,881,807
<b>\$ 500,000 - \$ 999,999</b>	4,298	\$ 2,891,596,364	\$ 2,079,847,696	10,071	4,731	\$ 147,097,779
<b>\$1,000,000 and Over</b>	1,556	\$ 3,561,751,974	\$ 2,445,529,687	3,850	1,460	\$ 156,895,550
<b>Total</b>	413,702	\$ 50,218,531,575	\$ 39,519,927,368	937,478	410,902	\$ 2,083,779,823



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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	2,254	\$ (96,340,787)	\$ 2,675,659	6,309	351	\$ (457,219)
<b>\$ 1 - \$ 2,999</b>	1,421	\$ 2,019,471	\$ 1,232,334	3,947	259	\$ (18,709)
<b>\$ 3,000 - \$ 4,999</b>	1,028	\$ 4,130,705	\$ 2,578,888	2,991	192	\$ (23,655)
<b>\$ 5,000 - \$ 9,999</b>	2,637	\$ 19,648,775	\$ 13,909,467	8,729	461	\$ (73,470)
<b>\$ 10,000 - \$ 19,999</b>	4,543	\$ 66,359,793	\$ 39,194,449	15,197	1,931	\$ (533,321)
<b>\$ 20,000 - \$ 29,999</b>	3,180	\$ 78,327,494	\$ 51,399,633	8,590	4,135	\$ (789,654)
<b>\$ 30,000 - \$ 39,999</b>	1,234	\$ 41,463,850	\$ 25,466,917	3,053	2,237	\$ (215,037)
<b>\$ 40,000 - \$ 49,999</b>	332	\$ 14,755,003	\$ 7,431,736	914	279	\$ (45,986)
<b>\$ 50,000 - \$ 59,999</b>	230	\$ 12,627,854	\$ 7,044,649	631	124	\$ (38,633)
<b>\$ 60,000 - \$ 74,999</b>	275	\$ 18,542,972	\$ 11,990,146	692	205	\$ (142,448)
<b>\$ 75,000 - \$ 99,999</b>	300	\$ 25,947,543	\$ 18,007,779	751	234	\$ (79,792)
<b>\$ 100,000 - \$ 124,999</b>	230	\$ 25,775,043	\$ 18,880,412	565	215	\$ (238,943)
<b>\$ 125,000 - \$ 149,999</b>	179	\$ 24,502,593	\$ 18,350,179	430	172	\$ (149,854)
<b>\$ 150,000 - \$ 199,999</b>	179	\$ 30,615,818	\$ 22,645,152	426	207	\$ (172,773)
<b>\$ 200,000 - \$ 249,999</b>	77	\$ 17,022,606	\$ 13,069,201	185	91	\$ (216,708)
<b>\$ 250,000 - \$ 499,999</b>	126	\$ 42,527,510	\$ 31,255,699	315	103	\$ (920,897)
<b>\$ 500,000 - \$ 999,999</b>	49	\$ 33,450,327	\$ 23,468,812	125	30	\$ (733,106)
<b>\$1,000,000 and Over</b>	32	\$ 130,504,696	\$ 78,313,858	80	24	\$ (3,500,876)
<b>Total</b>	18,306	\$ 491,881,266	\$ 386,914,970	53,930	11,250	\$ (8,351,081)

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

<b>County</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
ADAIR	3,868	\$ 178,918,773	\$ 151,174,756	7,296	2,029	\$ 6,229,570
ADAMS	1,824	\$ 81,224,197	\$ 69,551,606	3,489	1,001	\$ 2,937,331
ALLAMAKEE	6,470	\$ 275,942,584	\$ 243,740,665	12,264	3,686	\$ 9,178,792
APPANOOSE	5,365	\$ 219,855,114	\$ 185,178,700	10,168	3,106	\$ 7,877,886
AUDUBON	2,692	\$ 136,835,640	\$ 117,946,686	5,244	1,344	\$ 4,117,642
BENTON	11,588	\$ 707,654,046	\$ 570,098,996	21,822	6,692	\$ 27,067,242
BLACK HAWK	59,539	\$ 3,382,790,098	\$ 2,648,192,319	106,207	31,637	\$ 127,717,169
BOONE	12,284	\$ 713,591,286	\$ 570,828,857	22,804	6,520	\$ 26,946,807
BREMER	11,005	\$ 696,461,028	\$ 557,545,285	21,616	6,452	\$ 27,469,348
BUCHANAN	9,324	\$ 515,683,600	\$ 433,745,643	17,509	6,105	\$ 19,727,040
BUENA VISTA	9,704	\$ 532,834,458	\$ 437,460,660	17,387	6,746	\$ 18,996,813
BUTLER	6,517	\$ 349,493,494	\$ 291,807,700	12,939	3,752	\$ 14,131,130
CALHOUN	4,335	\$ 214,383,444	\$ 183,227,033	8,464	2,354	\$ 8,584,907
CARROLL	10,013	\$ 571,180,406	\$ 469,576,402	18,811	5,772	\$ 21,343,349
CASS	6,141	\$ 304,673,450	\$ 254,109,255	11,748	3,211	\$ 11,289,703
CEDAR	8,720	\$ 492,468,378	\$ 407,320,810	16,352	4,763	\$ 19,740,831
CERRO GORDO	20,376	\$ 1,189,907,112	\$ 938,844,994	37,610	9,929	\$ 44,649,682
CHEROKEE	5,409	\$ 280,078,758	\$ 237,915,354	10,562	2,810	\$ 10,915,679
CHICKASAW	5,616	\$ 296,490,223	\$ 258,250,723	10,713	3,046	\$ 11,746,014
CLARKE	4,335	\$ 194,539,923	\$ 160,165,713	7,971	2,688	\$ 6,931,435
CLAY	7,852	\$ 432,442,084	\$ 348,124,346	14,706	4,121	\$ 16,135,262
CLAYTON	8,048	\$ 398,384,868	\$ 347,697,083	15,635	4,072	\$ 14,328,718

(Continued)

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

<b>County</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
CLINTON	21,697	\$ 1,082,395,686	\$ 882,071,084	39,824	11,905	\$ 40,838,134
CRAWFORD	7,571	\$ 376,613,235	\$ 315,888,075	14,029	5,214	\$ 14,389,526
DALLAS	40,986	\$ 4,152,797,949	\$ 3,151,769,526	72,725	28,396	\$ 171,976,681
DAVIS	3,575	\$ 166,747,969	\$ 144,165,044	6,949	2,982	\$ 6,475,170
DECATUR	2,974	\$ 134,659,699	\$ 106,365,669	5,739	1,861	\$ 4,054,168
DELAWARE	8,033	\$ 410,805,362	\$ 355,813,426	15,215	4,651	\$ 16,499,886
DES MOINES	19,306	\$ 989,078,799	\$ 795,668,611	35,152	10,235	\$ 36,939,996
DICKINSON	8,971	\$ 578,350,433	\$ 464,161,619	17,730	3,894	\$ 21,859,653
DUBUQUE	47,964	\$ 3,059,684,752	\$ 2,372,310,185	86,423	25,841	\$ 113,765,881
EMMET	4,310	\$ 200,838,201	\$ 166,709,537	8,036	2,275	\$ 6,865,303
FAYETTE	8,653	\$ 377,593,115	\$ 328,478,804	16,420	4,625	\$ 14,449,409
FLOYD	7,069	\$ 341,268,990	\$ 292,358,487	13,403	4,106	\$ 13,301,028
FRANKLIN	4,297	\$ 231,840,030	\$ 190,532,666	8,383	2,522	\$ 8,813,494
FREMONT	3,006	\$ 165,450,519	\$ 136,227,405	5,859	1,701	\$ 5,380,717
GREENE	4,082	\$ 188,432,137	\$ 165,335,272	7,917	2,224	\$ 7,544,772
GRUNDY	5,451	\$ 358,374,270	\$ 285,936,334	10,745	3,131	\$ 14,362,057
GUTHRIE	4,876	\$ 295,404,753	\$ 235,649,241	9,602	2,555	\$ 11,307,264
HAMILTON	6,842	\$ 416,229,149	\$ 358,473,617	12,915	3,847	\$ 15,390,845
HANCOCK	4,926	\$ 256,222,289	\$ 219,019,875	9,563	2,580	\$ 10,094,448
HARDIN	7,810	\$ 378,630,827	\$ 327,558,846	15,002	4,288	\$ 15,065,476
HARRISON	6,485	\$ 353,829,445	\$ 297,630,123	12,118	3,782	\$ 10,400,639
HENRY	8,762	\$ 409,183,293	\$ 338,217,595	16,467	4,977	\$ 15,158,108

(Continued)

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

<b>County</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
HOWARD	4,513	\$ 205,328,939	\$ 174,180,688	8,462	2,617	\$ 6,442,434
HUMBOLDT	4,363	\$ 248,108,529	\$ 203,534,611	8,342	2,577	\$ 9,857,947
IDA	3,269	\$ 205,979,996	\$ 166,906,800	6,243	1,854	\$ 7,887,651
IOWA	7,972	\$ 443,523,979	\$ 363,219,952	14,868	4,450	\$ 17,369,199
JACKSON	9,158	\$ 436,592,483	\$ 373,917,438	17,258	4,808	\$ 17,068,733
JASPER	16,485	\$ 911,523,549	\$ 737,332,669	30,889	9,357	\$ 35,377,559
JEFFERSON	6,938	\$ 327,856,257	\$ 282,066,358	13,359	3,148	\$ 13,075,595
JOHNSON	67,682	\$ 4,872,629,709	\$ 3,783,018,241	113,477	33,910	\$ 196,740,004
JONES	8,762	\$ 466,650,464	\$ 386,055,317	16,946	4,687	\$ 18,051,577
KEOKUK	4,427	\$ 199,440,098	\$ 177,196,942	8,547	2,621	\$ 8,005,751
KOSSUTH	7,235	\$ 429,015,759	\$ 342,925,981	13,955	3,767	\$ 14,524,823
LEE	14,875	\$ 770,274,390	\$ 629,250,896	27,679	8,066	\$ 29,217,978
LINN	108,300	\$ 7,146,449,819	\$ 5,545,674,710	191,018	59,799	\$ 274,368,338
LOUISA	4,936	\$ 248,617,446	\$ 204,487,516	9,069	2,953	\$ 9,300,679
LUCAS	3,869	\$ 173,297,641	\$ 146,718,143	7,281	2,330	\$ 6,714,937
LYON	5,186	\$ 301,629,140	\$ 256,681,957	10,015	3,802	\$ 11,633,827
MADISON	7,251	\$ 478,905,659	\$ 380,629,912	13,836	4,575	\$ 19,476,806
MAHASKA	9,372	\$ 493,254,124	\$ 401,168,460	17,477	5,725	\$ 18,779,840
MARION	14,924	\$ 955,340,316	\$ 757,081,065	28,284	9,051	\$ 36,860,865
MARSHALL	17,564	\$ 905,796,636	\$ 728,211,671	32,515	11,537	\$ 33,267,243
MILLS	6,358	\$ 408,692,161	\$ 324,336,315	12,149	3,962	\$ 11,044,074
MITCHELL	4,874	\$ 249,479,981	\$ 211,187,115	9,391	2,832	\$ 8,641,786

(Continued)

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

<b>County</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
MONONA	3,933	\$ 198,330,536	\$ 167,364,280	7,497	2,109	\$ 7,709,581
MONROE	3,296	\$ 171,372,764	\$ 143,872,503	6,210	1,946	\$ 6,696,255
MONTGOMERY	4,625	\$ 223,385,060	\$ 184,019,126	8,785	2,536	\$ 8,194,099
MUSCATINE	20,416	\$ 1,098,678,465	\$ 888,646,761	36,495	12,199	\$ 42,025,637
O'BRIEN	6,595	\$ 360,403,485	\$ 301,528,004	12,659	3,711	\$ 13,490,923
OSCEOLA	2,822	\$ 130,157,569	\$ 117,733,650	5,404	1,639	\$ 4,977,538
PAGE	6,358	\$ 302,779,700	\$ 248,863,188	12,047	3,403	\$ 10,903,944
PALO ALTO	4,123	\$ 200,460,712	\$ 172,951,345	7,809	2,247	\$ 7,774,763
PLYMOUTH	11,932	\$ 744,837,161	\$ 614,199,193	22,210	7,280	\$ 30,101,693
POCAHONTAS	3,116	\$ 154,648,881	\$ 134,043,224	6,143	1,633	\$ 6,077,337
POLK	233,994	\$ 16,844,747,936	\$ 12,947,655,525	399,922	139,112	\$ 668,518,489
POTTAWATTAMIE	42,783	\$ 2,361,014,547	\$ 1,848,339,103	76,405	25,298	\$ 56,889,580
POWESHIEK	8,393	\$ 465,008,530	\$ 378,866,308	15,892	4,213	\$ 18,278,472
RINGGOLD	1,969	\$ 79,488,655	\$ 73,973,978	3,958	1,185	\$ 2,198,380
SAC	4,735	\$ 247,574,782	\$ 211,290,210	9,162	2,457	\$ 10,123,960
SCOTT	81,838	\$ 5,521,140,095	\$ 4,327,004,039	146,284	46,974	\$ 212,816,679
SHELBY	5,578	\$ 320,701,870	\$ 264,316,923	10,737	3,005	\$ 11,836,811
SIOUX	14,675	\$ 993,524,570	\$ 806,915,071	28,055	11,286	\$ 36,345,816
STORY	39,811	\$ 2,559,010,410	\$ 1,994,311,127	68,233	17,999	\$ 100,655,554
TAMA	7,574	\$ 442,277,275	\$ 337,486,151	14,332	4,399	\$ 13,970,342
TAYLOR	2,632	\$ 104,548,476	\$ 95,678,491	5,100	1,486	\$ 4,110,990
UNION	5,525	\$ 239,376,088	\$ 202,506,429	10,311	3,102	\$ 8,902,862

(Continued)

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

<b>County</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>VAN BUREN</b>	3,041	\$ 145,170,002	\$ 121,513,262	5,928	1,895	\$ 5,015,238
<b>WAPELLO</b>	15,407	\$ 698,456,779	\$ 577,134,824	27,821	9,429	\$ 25,559,678
<b>WARREN</b>	23,314	\$ 1,650,147,503	\$ 1,288,645,739	43,401	14,467	\$ 66,167,516
<b>WASHINGTON</b>	10,211	\$ 554,983,801	\$ 454,440,339	19,363	6,400	\$ 20,709,756
<b>WAYNE</b>	2,640	\$ 101,096,779	\$ 94,062,155	5,105	1,951	\$ 3,936,819
<b>WEBSTER</b>	16,142	\$ 854,653,066	\$ 692,827,019	29,053	8,820	\$ 32,297,420
<b>WINNEBAGO</b>	5,039	\$ 239,863,057	\$ 199,275,273	9,567	2,600	\$ 8,684,217
<b>WINNESHIEK</b>	9,077	\$ 471,234,463	\$ 408,202,613	17,532	4,318	\$ 18,524,650
<b>WOODBURY</b>	48,218	\$ 2,525,788,957	\$ 2,014,919,109	83,447	30,961	\$ 84,601,926
<b>WORTH</b>	3,479	\$ 173,582,730	\$ 142,133,894	6,614	1,813	\$ 5,879,921
<b>WRIGHT</b>	5,646	\$ 268,590,383	\$ 223,945,159	10,782	3,407	\$ 10,052,999
<b>Total</b>	1,455,921	\$ 89,415,686,028	\$ 71,067,291,399	2,634,856	833,136	\$ 3,400,732,496

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Itemized Deduction</b>	<b>Taxable Income</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	7,697	\$ (915,193,301)	\$ 42,972,056	\$ 107,346,914	\$ 386,995	\$ (4,687,599)
<b>\$ 1 - \$ 2,999</b>	791	\$ 1,231,743	\$ 1,305,678	\$ 9,325,585	\$ 96,707	\$ (14,136)
<b>\$ 3,000 - \$ 4,999</b>	701	\$ 2,828,116	\$ 488,710	\$ 7,330,826	\$ 612,693	\$ (217,189)
<b>\$ 5,000 - \$ 9,999</b>	2,575	\$ 20,157,204	\$ 3,304,510	\$ 26,883,807	\$ 4,287,552	\$ (70,520)
<b>\$ 10,000 - \$ 19,999</b>	22,040	\$ 352,348,742	\$ 41,644,518	\$ 206,787,715	\$ 152,956,853	\$ 932,888
<b>\$ 20,000 - \$ 29,999</b>	35,109	\$ 884,751,402	\$ 92,772,425	\$ 332,463,599	\$ 507,642,844	\$ 10,143,805
<b>\$ 30,000 - \$ 39,999</b>	43,213	\$ 1,518,708,707	\$ 141,679,054	\$ 391,960,146	\$ 1,017,458,211	\$ 31,841,387
<b>\$ 40,000 - \$ 49,999</b>	47,289	\$ 2,129,047,713	\$ 189,595,523	\$ 420,992,491	\$ 1,535,491,229	\$ 57,730,906
<b>\$ 50,000 - \$ 59,999</b>	46,386	\$ 2,548,124,843	\$ 228,357,346	\$ 424,326,238	\$ 1,903,984,254	\$ 77,982,582
<b>\$ 60,000 - \$ 74,999</b>	63,661	\$ 4,289,076,956	\$ 377,928,550	\$ 622,287,925	\$ 3,291,267,316	\$ 143,097,837
<b>\$ 75,000 - \$ 99,999</b>	92,288	\$ 8,042,407,104	\$ 692,544,567	\$ 976,178,717	\$ 6,367,072,632	\$ 295,190,967
<b>\$ 100,000 - \$ 124,999</b>	71,057	\$ 7,935,558,481	\$ 733,302,927	\$ 854,029,702	\$ 6,333,077,195	\$ 313,684,626
<b>\$ 125,000 - \$ 149,999</b>	45,199	\$ 6,168,379,426	\$ 676,885,169	\$ 626,511,102	\$ 4,853,930,979	\$ 255,355,552
<b>\$ 150,000 - \$ 199,999</b>	43,334	\$ 7,416,276,118	\$ 963,342,547	\$ 719,638,627	\$ 5,712,933,139	\$ 322,959,594
<b>\$ 200,000 - \$ 249,999</b>	17,935	\$ 3,976,388,327	\$ 593,189,675	\$ 363,479,997	\$ 3,000,221,759	\$ 182,607,677
<b>\$ 250,000 - \$ 499,999</b>	22,139	\$ 7,382,364,854	\$ 1,287,533,355	\$ 607,940,962	\$ 5,454,696,591	\$ 356,914,850
<b>\$ 500,000 - \$ 999,999</b>	6,143	\$ 4,152,358,285	\$ 903,075,210	\$ 314,493,514	\$ 2,918,256,130	\$ 199,674,762
<b>\$1,000,000 and Over</b>	2,608	\$ 6,626,369,818	\$ 1,556,192,266	\$ 508,259,950	\$ 4,478,450,514	\$ 254,454,326
<b>Total</b>	570,165	\$ 62,531,184,538	\$ 8,526,114,086	\$ 7,520,237,817	\$ 47,532,823,593	\$ 2,497,582,315

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Standard Deduction</b>	<b>Taxable Income</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	36,735	\$ (1,185,095,995)	\$ 8,344,649	\$ 122,266,744	\$ 2,916,964	\$ (1,502,211)
<b>\$ 1 - \$ 2,999</b>	47,321	\$ 76,599,543	\$ 739,573	\$ 72,574,562	\$ 8,149,540	\$ (624,050)
<b>\$ 3,000 - \$ 4,999</b>	40,072	\$ 160,758,049	\$ 883,648	\$ 96,004,682	\$ 66,611,112	\$ (1,054,700)
<b>\$ 5,000 - \$ 9,999</b>	101,250	\$ 755,557,254	\$ 11,748,443	\$ 268,766,158	\$ 480,491,084	\$ (4,644,834)
<b>\$ 10,000 - \$ 19,999</b>	162,162	\$ 2,382,075,001	\$ 78,649,149	\$ 482,259,307	\$ 1,826,268,152	\$ 5,464,450
<b>\$ 20,000 - \$ 29,999</b>	133,764	\$ 3,336,162,499	\$ 101,224,948	\$ 419,439,257	\$ 2,816,423,893	\$ 62,537,665
<b>\$ 30,000 - \$ 39,999</b>	114,110	\$ 3,969,473,780	\$ 238,954,427	\$ 362,343,202	\$ 3,367,058,065	\$ 117,712,019
<b>\$ 40,000 - \$ 49,999</b>	80,936	\$ 3,613,834,165	\$ 244,900,008	\$ 263,363,661	\$ 3,104,140,753	\$ 129,482,148
<b>\$ 50,000 - \$ 59,999</b>	52,565	\$ 2,872,573,692	\$ 211,466,872	\$ 179,957,668	\$ 2,476,953,164	\$ 110,998,759
<b>\$ 60,000 - \$ 74,999</b>	47,839	\$ 3,194,205,438	\$ 249,859,075	\$ 176,077,953	\$ 2,762,596,809	\$ 128,877,277
<b>\$ 75,000 - \$ 99,999</b>	40,007	\$ 3,429,850,297	\$ 285,302,425	\$ 156,565,716	\$ 2,979,385,770	\$ 145,996,707
<b>\$ 100,000 - \$ 124,999</b>	15,723	\$ 1,735,385,242	\$ 164,998,163	\$ 63,162,588	\$ 1,500,858,656	\$ 78,753,658
<b>\$ 125,000 - \$ 149,999</b>	6,010	\$ 814,845,007	\$ 88,982,867	\$ 24,323,593	\$ 697,138,770	\$ 39,000,869
<b>\$ 150,000 - \$ 199,999</b>	4,147	\$ 703,211,819	\$ 85,325,077	\$ 16,659,778	\$ 595,068,810	\$ 35,853,582
<b>\$ 200,000 - \$ 249,999</b>	1,355	\$ 299,771,916	\$ 38,964,216	\$ 5,415,077	\$ 252,004,305	\$ 16,023,568
<b>\$ 250,000 - \$ 499,999</b>	1,456	\$ 477,491,641	\$ 67,852,145	\$ 5,856,805	\$ 398,439,982	\$ 26,619,495
<b>\$ 500,000 - \$ 999,999</b>	248	\$ 155,865,592	\$ 30,565,472	\$ 960,320	\$ 127,268,185	\$ 8,881,011
<b>\$1,000,000 and Over</b>	56	\$ 91,936,550	\$ 18,392,518	\$ 221,120	\$ 72,693,792	\$ 4,774,768
<b>Total</b>	885,756	\$ 26,884,501,490	\$ 1,927,153,675	\$ 2,716,218,191	\$ 23,534,467,806	\$ 903,150,181



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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Tuition and Textbook Tax Credit</b>	<b>Firefighter/EMS/Reserve Peace Officer Tax Credit</b>	<b>Nonresident/Part-Year Resident Credit</b>	<b>Out-of-State Tax Credit</b>	<b>Other Nonrefundable Tax Credits</b>
<b>\$ 0 or Less</b>	44,432	\$ 10,172	\$ 8,811	\$ -	\$ 141	\$ 41,156
<b>\$ 1 - \$ 2,999</b>	48,112	\$ 539	\$ 1,233	\$ 40	\$ -	\$ 64
<b>\$ 3,000 - \$ 4,999</b>	40,773	\$ 162	\$ 1,248	\$ 16,465	\$ -	\$ 1
<b>\$ 5,000 - \$ 9,999</b>	103,825	\$ 1,534	\$ 10,868	\$ 24,416	\$ 11,769	\$ 213
<b>\$ 10,000 - \$ 19,999</b>	184,202	\$ 51,171	\$ 42,902	\$ 618,664	\$ 365,283	\$ 40,019
<b>\$ 20,000 - \$ 29,999</b>	168,873	\$ 245,346	\$ 68,634	\$ 1,648,794	\$ 1,365,825	\$ 175,012
<b>\$ 30,000 - \$ 39,999</b>	157,323	\$ 733,022	\$ 106,117	\$ 2,346,498	\$ 2,992,625	\$ 335,856
<b>\$ 40,000 - \$ 49,999</b>	128,225	\$ 907,704	\$ 129,315	\$ 2,458,162	\$ 4,382,284	\$ 530,012
<b>\$ 50,000 - \$ 59,999</b>	98,951	\$ 943,998	\$ 128,095	\$ 2,520,953	\$ 4,623,975	\$ 606,044
<b>\$ 60,000 - \$ 74,999</b>	111,500	\$ 1,463,930	\$ 175,181	\$ 3,823,719	\$ 7,091,064	\$ 1,027,040
<b>\$ 75,000 - \$ 99,999</b>	132,295	\$ 2,603,119	\$ 281,889	\$ 5,849,151	\$ 11,906,496	\$ 2,091,747
<b>\$ 100,000 - \$ 124,999</b>	86,780	\$ 2,345,360	\$ 183,318	\$ 5,275,405	\$ 11,251,127	\$ 2,112,537
<b>\$ 125,000 - \$ 149,999</b>	51,209	\$ 1,597,244	\$ 91,402	\$ 4,224,026	\$ 9,011,249	\$ 1,937,765
<b>\$ 150,000 - \$ 199,999</b>	47,481	\$ 1,728,352	\$ 51,331	\$ 6,461,407	\$ 10,755,129	\$ 3,367,750
<b>\$ 200,000 - \$ 249,999</b>	19,290	\$ 729,281	\$ 16,197	\$ 4,597,613	\$ 6,360,542	\$ 2,634,867
<b>\$ 250,000 - \$ 499,999</b>	23,595	\$ 968,744	\$ 12,056	\$ 10,376,426	\$ 13,978,576	\$ 9,636,233
<b>\$ 500,000 - \$ 999,999</b>	6,391	\$ 291,029	\$ 1,600	\$ 5,673,702	\$ 11,017,708	\$ 11,915,955
<b>\$1,000,000 and Over</b>	2,664	\$ 94,544	\$ 300	\$ 17,956,984	\$ 27,203,853	\$ 65,138,763
<b>Total</b>	1,455,921	\$ 14,715,251	\$ 1,310,497	\$ 73,872,425	\$ 122,317,646	\$ 101,591,034

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

<b>AGI Class</b>	<b>Number of Returns</b>	<b>Fuel Tax Credit</b>	<b>Child and Dependent Care Tax Credit</b>	<b>Early Childhood Development Tax Credit</b>	<b>Earned Income Tax Credit</b>	<b>Other Refundable Tax Credits</b>
<b>\$ 0 or Less</b>	44,432	\$ 523,729	\$ 78,474	\$ 15,161	\$ 671,065	\$ 5,140,316
<b>\$ 1 - \$ 2,999</b>	48,112	\$ 36,661	\$ 53,922	\$ 18,313	\$ 519,252	\$ 16,248
<b>\$ 3,000 - \$ 4,999</b>	40,773	\$ 29,228	\$ 65,133	\$ 12,946	\$ 936,173	\$ 231,233
<b>\$ 5,000 - \$ 9,999</b>	103,825	\$ 71,656	\$ 265,152	\$ 49,144	\$ 5,465,423	\$ 120,741
<b>\$ 10,000 - \$ 19,999</b>	184,202	\$ 201,771	\$ 1,118,584	\$ 131,306	\$ 22,940,974	\$ 161,779
<b>\$ 20,000 - \$ 29,999</b>	168,873	\$ 201,347	\$ 1,670,852	\$ 143,846	\$ 20,986,550	\$ 370,924
<b>\$ 30,000 - \$ 39,999</b>	157,323	\$ 194,301	\$ 1,628,783	\$ 134,767	\$ 11,112,321	\$ 195,845
<b>\$ 40,000 - \$ 49,999</b>	128,225	\$ 156,826	\$ 409,565	\$ 82,590	\$ 2,977,745	\$ 213,737
<b>\$ 50,000 - \$ 59,999</b>	98,951	\$ 161,680	\$ -	\$ -	\$ 244,054	\$ 408,486
<b>\$ 60,000 - \$ 74,999</b>	111,500	\$ 198,796	\$ -	\$ -	\$ -	\$ 495,432
<b>\$ 75,000 - \$ 99,999</b>	132,295	\$ 248,042	\$ -	\$ -	\$ -	\$ 622,597
<b>\$ 100,000 - \$ 124,999</b>	86,780	\$ 192,031	\$ -	\$ -	\$ -	\$ 889,900
<b>\$ 125,000 - \$ 149,999</b>	51,209	\$ 118,859	\$ -	\$ -	\$ -	\$ 768,672
<b>\$ 150,000 - \$ 199,999</b>	47,481	\$ 134,077	\$ -	\$ -	\$ -	\$ 1,109,737
<b>\$ 200,000 - \$ 249,999</b>	19,290	\$ 69,138	\$ -	\$ -	\$ -	\$ 870,565
<b>\$ 250,000 - \$ 499,999</b>	23,595	\$ 153,479	\$ -	\$ -	\$ -	\$ 4,850,319
<b>\$ 500,000 - \$ 999,999</b>	6,391	\$ 79,542	\$ -	\$ -	\$ -	\$ 2,200,512
<b>\$1,000,000 and Over</b>	2,664	\$ 158,629	\$ -	\$ -	\$ -	\$ 8,662,268
<b>Total</b>	1,455,921	\$ 2,929,792	\$ 5,290,465	\$ 588,073	\$ 65,853,557	\$ 27,329,311

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

<b>2019 Taxable Income Brackets</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$0</b>	96,028	\$ (1,599,523,753)	\$ 283,992,400	\$ -	215,420	19,224	\$ (8,786,831)
<b>\$ 1 - \$ 1,638</b>	34,405	\$ 153,630,499	\$ 10,855,416	\$ 28,638,032	54,196	5,393	\$ (1,170,127)
<b>\$ 1,638 - \$ 3,276</b>	38,357	\$ 237,283,980	\$ 14,590,923	\$ 94,918,598	59,763	6,118	\$ (1,696,161)
<b>\$ 3,276 - \$ 6,552</b>	79,403	\$ 710,726,329	\$ 39,432,977	\$ 391,459,738	130,163	16,887	\$ (5,575,747)
<b>\$ 6,552 - \$14,742</b>	177,536	\$ 2,719,472,504	\$ 169,460,846	\$ 1,859,774,300	302,541	57,413	\$ 4,097,391
<b>\$ 14,742 - \$24,570</b>	185,372	\$ 4,777,427,129	\$ 331,760,128	\$ 3,639,307,176	310,753	78,530	\$ 81,100,712
<b>\$ 24,570 - \$32,760</b>	146,734	\$ 5,261,621,659	\$ 380,802,263	\$ 4,196,881,818	237,628	67,375	\$ 143,742,565
<b>\$ 32,760 - \$49,140</b>	223,113	\$ 11,078,633,934	\$ 884,255,613	\$ 8,995,985,764	370,078	115,186	\$ 375,268,140
<b>\$ 49,140 - \$73,710</b>	191,734	\$ 14,205,065,862	\$ 1,220,236,652	\$ 11,563,243,763	362,531	145,046	\$ 532,290,192
<b>\$ 73,710 and Over</b>	283,239	\$ 51,871,347,885	\$ 7,117,880,543	\$ 40,297,082,210	591,783	321,964	\$ 2,281,462,362
<b>Total</b>	1,455,921	\$ 89,415,686,028	\$10,453,267,761	\$ 71,067,291,399	2,634,856	833,136	\$ 3,400,732,496

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

<b>2019 Taxable Income Brackets</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$0</b>	67	\$ (38,188,712)	\$ 1,841,948	\$ -	142	33	\$ 295,746
<b>\$ 1 - \$ 1,638</b>	2	\$ 161,329	\$ 71,523	\$ 1,462	4	1	\$ 1,701
<b>\$ 1,638 - \$ 3,276</b>	11	\$ 299,304	\$ 144,602	\$ 25,536	28	-	\$ 3,727
<b>\$ 3,276 - \$ 6,552</b>	17,436	\$ 159,142,056	\$ 11,674,146	\$ 95,449,103	19,037	26	\$ 440,578
<b>\$ 6,552 - \$14,742</b>	113,979	\$ 1,798,384,124	\$ 151,112,579	\$ 1,223,436,787	163,971	3,844	\$ 22,224,970
<b>\$ 14,742 - \$24,570</b>	155,584	\$ 4,078,529,021	\$ 326,702,812	\$ 3,092,257,770	246,872	31,587	\$ 88,889,807
<b>\$ 24,570 - \$32,760</b>	143,499	\$ 5,149,583,856	\$ 377,915,316	\$ 4,107,903,888	230,918	62,017	\$ 144,305,473
<b>\$ 32,760 - \$49,140</b>	220,918	\$ 10,975,036,643	\$ 873,475,648	\$ 8,907,678,353	366,111	114,114	\$ 375,717,324
<b>\$ 49,140 - \$73,710</b>	189,967	\$ 14,067,716,880	\$ 1,205,799,935	\$ 11,458,542,271	359,248	144,205	\$ 532,624,855
<b>\$ 73,710 and Over</b>	280,631	\$ 50,881,549,468	\$ 7,015,044,295	\$ 39,550,167,276	585,852	319,808	\$ 2,290,845,360
<b>Total</b>	1,122,094	\$ 87,072,213,969	\$ 9,963,782,804	\$ 68,435,462,446	1,972,183	675,635	\$ 3,455,349,541

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

<b>2019 Taxable Income Brackets</b>	<b>Number of Returns</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$0</b>	95,961	\$ (1,561,335,041)	\$ 282,150,452	\$ -	215,278	19,191	\$ (9,082,577)
<b>\$ 1 - \$ 1,638</b>	34,403	\$ 153,469,170	\$ 10,783,893	\$ 28,636,570	54,192	5,392	\$ (1,171,828)
<b>\$ 1,638 - \$ 3,276</b>	38,346	\$ 236,984,676	\$ 14,446,321	\$ 94,893,062	59,735	6,118	\$ (1,699,888)
<b>\$ 3,276 - \$ 6,552</b>	61,967	\$ 551,584,273	\$ 27,758,831	\$ 296,010,635	111,126	16,861	\$ (6,016,325)
<b>\$ 6,552 - \$14,742</b>	63,557	\$ 921,088,380	\$ 18,348,267	\$ 636,337,513	138,570	53,569	\$ (18,127,579)
<b>\$ 14,742 - \$24,570</b>	29,788	\$ 698,898,108	\$ 5,057,316	\$ 547,049,406	63,881	46,943	\$ (7,789,095)
<b>\$ 24,570 - \$32,760</b>	3,235	\$ 112,037,803	\$ 2,886,947	\$ 88,977,930	6,710	5,358	\$ (562,908)
<b>\$ 32,760 - \$49,140</b>	2,195	\$ 103,597,291	\$ 10,779,965	\$ 88,307,411	3,967	1,072	\$ (449,184)
<b>\$ 49,140 - \$73,710</b>	1,767	\$ 137,348,982	\$ 14,436,717	\$ 104,701,492	3,283	841	\$ (334,663)
<b>\$ 73,710 and Over</b>	2,608	\$ 989,798,417	\$ 102,836,248	\$ 746,914,934	5,931	2,156	\$ (9,382,998)
<b>Total</b>	333,827	\$ 2,343,472,059	\$ 489,484,957	\$ 2,631,828,953	662,673	157,501	\$ (54,617,045)

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	61,426	\$ (4,879,257,565)	\$ 4,624,879	135,001	11,196	\$ (7,368,142)
<b>\$ 1 - \$ 2,999</b>	70,217	\$ 110,060,659	\$ 29,375,512	102,420	7,464	\$ (669,474)
<b>\$ 3,000 - \$ 4,999</b>	58,145	\$ 233,655,632	\$ 111,757,098	82,417	6,867	\$ (1,397,509)
<b>\$ 5,000 - \$ 9,999</b>	153,189	\$ 1,147,169,493	\$ 745,993,494	222,424	25,087	\$ (4,326,514)
<b>\$ 10,000 - \$ 19,999</b>	286,095	\$ 4,259,351,076	\$ 3,158,268,463	433,277	86,397	\$ 25,620,569
<b>\$ 20,000 - \$ 29,999</b>	272,192	\$ 6,811,565,844	\$ 5,444,950,370	392,400	103,597	\$ 134,942,419
<b>\$ 30,000 - \$ 39,999</b>	270,302	\$ 9,442,913,001	\$ 7,694,182,330	365,794	116,088	\$ 271,012,543
<b>\$ 40,000 - \$ 49,999</b>	231,550	\$ 10,376,494,379	\$ 8,517,732,461	302,164	112,059	\$ 346,043,867
<b>\$ 50,000 - \$ 59,999</b>	178,696	\$ 9,782,258,824	\$ 7,988,652,528	229,632	97,959	\$ 346,864,867
<b>\$ 60,000 - \$ 74,999</b>	175,198	\$ 11,707,774,509	\$ 9,421,077,288	226,167	108,871	\$ 431,872,304
<b>\$ 75,000 - \$ 99,999</b>	144,264	\$ 12,368,699,062	\$ 9,751,276,079	191,818	103,844	\$ 468,073,364
<b>\$ 100,000 - \$ 124,999</b>	66,181	\$ 7,347,199,484	\$ 5,668,637,534	91,452	52,150	\$ 285,677,651
<b>\$ 125,000 - \$ 149,999</b>	34,610	\$ 4,717,352,019	\$ 3,574,915,821	49,743	28,089	\$ 183,487,484
<b>\$ 150,000 - \$ 199,999</b>	33,413	\$ 5,731,535,217	\$ 4,269,485,427	49,657	27,450	\$ 217,272,309
<b>\$ 200,000 - \$ 249,999</b>	16,471	\$ 3,665,158,560	\$ 2,686,632,157	25,550	13,624	\$ 134,672,061
<b>\$ 250,000 - \$ 499,999</b>	27,521	\$ 9,417,329,770	\$ 6,719,631,045	44,041	24,241	\$ 308,708,592
<b>\$ 500,000 - \$ 999,999</b>	11,626	\$ 7,989,265,127	\$ 5,386,118,418	19,964	10,504	\$ 191,460,536
<b>\$1,000,000 and Over</b>	10,050	\$ 62,476,364,342	\$ 41,589,413,013	18,924	8,825	\$ 298,096,813
<b>Total</b>	2,101,146	\$ 162,704,889,433	\$ 122,762,723,917	2,982,845	944,312	\$ 3,630,043,740

**TABLE 2-C  
TOTAL PAY RETURNS**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	513	\$ (41,171,552)	\$ 1,557,304	860	68	\$ 333,606
<b>\$ 1 - \$ 2,999</b>	469	\$ 675,202	\$ 2,842,479	610	71	\$ 66,092
<b>\$ 3,000 - \$ 4,999</b>	1,118	\$ 4,895,135	\$ 6,190,008	1,233	46	\$ 50,738
<b>\$ 5,000 - \$ 9,999</b>	47,994	\$ 396,579,814	\$ 307,076,410	52,540	1,121	\$ 2,295,812
<b>\$ 10,000 - \$ 19,999</b>	193,312	\$ 2,921,504,070	\$ 2,300,919,965	237,625	14,701	\$ 47,853,318
<b>\$ 20,000 - \$ 29,999</b>	231,183	\$ 5,826,048,553	\$ 4,704,414,403	309,714	54,118	\$ 142,429,511
<b>\$ 30,000 - \$ 39,999</b>	257,100	\$ 8,986,808,604	\$ 7,395,887,088	343,973	108,967	\$ 271,611,522
<b>\$ 40,000 - \$ 49,999</b>	222,214	\$ 9,958,101,120	\$ 8,229,156,254	288,250	108,940	\$ 346,490,370
<b>\$ 50,000 - \$ 59,999</b>	171,361	\$ 9,380,562,245	\$ 7,701,519,320	219,027	95,360	\$ 347,300,302
<b>\$ 60,000 - \$ 74,999</b>	167,436	\$ 11,187,539,385	\$ 9,048,305,288	214,781	105,517	\$ 432,323,700
<b>\$ 75,000 - \$ 99,999</b>	136,536	\$ 11,703,438,612	\$ 9,267,642,159	180,119	99,920	\$ 468,797,005
<b>\$ 100,000 - \$ 124,999</b>	61,876	\$ 6,867,131,675	\$ 5,323,236,164	84,445	49,748	\$ 286,135,996
<b>\$ 125,000 - \$ 149,999</b>	31,930	\$ 4,351,182,971	\$ 3,312,998,179	45,246	26,473	\$ 183,816,880
<b>\$ 150,000 - \$ 199,999</b>	30,072	\$ 5,154,904,475	\$ 3,864,022,581	43,848	25,182	\$ 218,073,299
<b>\$ 200,000 - \$ 249,999</b>	14,473	\$ 3,219,305,170	\$ 2,375,929,751	21,929	12,195	\$ 135,192,544
<b>\$ 250,000 - \$ 499,999</b>	23,294	\$ 7,943,306,449	\$ 5,725,005,170	36,194	20,841	\$ 312,381,405
<b>\$ 500,000 - \$ 999,999</b>	9,222	\$ 6,312,076,227	\$ 4,313,185,007	15,143	8,547	\$ 192,535,748
<b>\$1,000,000 and Over</b>	7,032	\$ 35,170,089,123	\$ 23,172,776,314	12,554	6,135	\$ 305,417,987
<b>Total</b>	1,607,135	\$ 129,342,977,278	\$ 97,052,663,844	2,108,091	737,950	\$ 3,693,105,835

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	60,913	\$ (4,838,086,013)	\$ 3,067,575	134,141	11,128	\$ (7,701,748)
<b>\$ 1 - \$ 2,999</b>	69,748	\$ 109,385,457	\$ 26,533,033	101,810	7,393	\$ (735,566)
<b>\$ 3,000 - \$ 4,999</b>	57,027	\$ 228,760,497	\$ 105,567,090	81,184	6,821	\$ (1,448,247)
<b>\$ 5,000 - \$ 9,999</b>	105,195	\$ 750,589,679	\$ 438,917,084	169,884	23,966	\$ (6,622,326)
<b>\$ 10,000 - \$ 19,999</b>	92,783	\$ 1,337,847,006	\$ 857,348,498	195,652	71,696	\$ (22,232,749)
<b>\$ 20,000 - \$ 29,999</b>	41,009	\$ 985,517,291	\$ 740,535,967	82,686	49,479	\$ (7,487,092)
<b>\$ 30,000 - \$ 39,999</b>	13,202	\$ 456,104,397	\$ 298,295,242	21,821	7,121	\$ (598,979)
<b>\$ 40,000 - \$ 49,999</b>	9,336	\$ 418,393,259	\$ 288,576,207	13,914	3,119	\$ (446,503)
<b>\$ 50,000 - \$ 59,999</b>	7,335	\$ 401,696,579	\$ 287,133,208	10,605	2,599	\$ (435,435)
<b>\$ 60,000 - \$ 74,999</b>	7,762	\$ 520,235,124	\$ 372,772,000	11,386	3,354	\$ (451,396)
<b>\$ 75,000 - \$ 99,999</b>	7,728	\$ 665,260,450	\$ 483,633,920	11,699	3,924	\$ (723,641)
<b>\$ 100,000 - \$ 124,999</b>	4,305	\$ 480,067,809	\$ 345,401,370	7,007	2,402	\$ (458,345)
<b>\$ 125,000 - \$ 149,999</b>	2,680	\$ 366,169,048	\$ 261,917,642	4,497	1,616	\$ (329,396)
<b>\$ 150,000 - \$ 199,999</b>	3,341	\$ 576,630,742	\$ 405,462,846	5,809	2,268	\$ (800,990)
<b>\$ 200,000 - \$ 249,999</b>	1,998	\$ 445,853,390	\$ 310,702,406	3,621	1,429	\$ (520,483)
<b>\$ 250,000 - \$ 499,999</b>	4,227	\$ 1,474,023,321	\$ 994,625,875	7,847	3,400	\$ (3,672,813)
<b>\$ 500,000 - \$ 999,999</b>	2,404	\$ 1,677,188,900	\$ 1,072,933,411	4,821	1,957	\$ (1,075,212)
<b>\$1,000,000 and Over</b>	3,018	\$ 27,306,275,219	\$ 18,416,636,699	6,370	2,690	\$ (7,321,174)
<b>Total</b>	494,011	\$ 33,361,912,155	\$ 25,710,060,073	874,754	206,362	\$ (63,062,095)



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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>Less Than \$10,000</b>	27,283	\$ 222,952,712	\$ 167,779,211	27,360	52	\$ 1,132,691
<b>\$ 10,000 - \$ 19,999</b>	109,790	\$ 1,638,974,560	\$ 1,300,736,627	119,146	2,615	\$ 27,184,600
<b>\$ 20,000 - \$ 29,999</b>	121,287	\$ 3,057,578,197	\$ 2,496,755,941	152,788	24,181	\$ 73,832,673
<b>\$ 30,000 - \$ 39,999</b>	124,596	\$ 4,340,592,261	\$ 3,590,986,566	165,097	48,466	\$ 128,819,722
<b>\$ 40,000 - \$ 49,999</b>	92,863	\$ 4,149,678,717	\$ 3,439,648,057	121,414	33,607	\$ 143,734,593
<b>\$ 50,000 - \$ 59,999</b>	61,740	\$ 3,372,697,470	\$ 2,765,202,291	80,847	21,235	\$ 123,050,545
<b>\$ 60,000 - \$ 74,999</b>	52,019	\$ 3,464,918,019	\$ 2,780,169,964	69,183	17,914	\$ 130,183,967
<b>\$ 75,000 - \$ 99,999</b>	35,908	\$ 3,064,099,136	\$ 2,385,959,041	48,772	11,397	\$ 116,986,044
<b>\$ 100,000 - \$ 124,999</b>	13,674	\$ 1,513,571,368	\$ 1,147,956,587	19,147	4,054	\$ 59,318,683
<b>\$ 125,000 - \$ 149,999</b>	6,257	\$ 851,746,386	\$ 636,171,855	9,116	1,869	\$ 33,688,303
<b>\$ 150,000 - \$ 199,999</b>	5,441	\$ 931,150,833	\$ 684,697,581	7,995	1,446	\$ 36,769,613
<b>\$ 200,000 - \$ 249,999</b>	2,371	\$ 526,104,046	\$ 380,116,529	3,573	528	\$ 20,510,583
<b>\$ 250,000 - \$ 499,999</b>	3,545	\$ 1,198,284,067	\$ 846,755,178	5,279	856	\$ 44,663,179
<b>\$ 500,000 - \$ 999,999</b>	1,277	\$ 867,756,254	\$ 584,965,397	1,919	277	\$ 25,477,075
<b>\$1,000,000 And Over</b>	976	\$ 5,934,968,396	\$ 3,735,191,440	1,439	216	\$ 43,443,906
<b>Total</b>	659,027	\$ 35,135,072,422	\$ 26,943,092,265	833,075	168,713	\$ 1,008,796,177

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	23,959	\$ (865,604,614)	\$ 477,875	37,213	1,615	\$ (528,138)
<b>\$ 1 - \$ 2,999</b>	44,078	\$ 72,737,921	\$ 7,479,742	53,885	4,235	\$ (474,736)
<b>\$ 3,000 - \$ 4,999</b>	38,895	\$ 156,042,670	\$ 69,938,504	46,593	4,618	\$ (924,403)
<b>\$ 5,000 - \$ 9,999</b>	71,142	\$ 502,969,727	\$ 318,240,688	94,895	16,382	\$ (5,165,279)
<b>\$ 10,000 - \$ 19,999</b>	55,774	\$ 810,287,607	\$ 559,240,993	103,716	53,688	\$ (18,179,423)
<b>\$ 20,000 - \$ 29,999</b>	23,096	\$ 546,874,618	\$ 450,942,698	43,184	34,516	\$ (5,424,461)
<b>\$ 30,000 - \$ 39,999</b>	4,221	\$ 144,732,419	\$ 83,297,815	6,766	2,552	\$ (230,849)
<b>\$ 40,000 - \$ 49,999</b>	2,615	\$ 116,984,416	\$ 69,136,489	3,854	592	\$ (42,643)
<b>\$ 50,000 - \$ 59,999</b>	1,824	\$ 99,802,942	\$ 63,616,503	2,584	351	\$ (28,313)
<b>\$ 60,000 - \$ 74,999</b>	1,842	\$ 123,097,908	\$ 77,949,167	2,585	371	\$ (84,303)
<b>\$ 75,000 - \$ 99,999</b>	1,422	\$ 121,615,433	\$ 80,737,828	2,008	329	\$ (64,104)
<b>\$ 100,000 - \$ 124,999</b>	677	\$ 75,441,782	\$ 50,523,439	966	160	\$ (33,023)
<b>\$ 125,000 - \$ 149,999</b>	414	\$ 56,485,051	\$ 37,744,860	618	104	\$ (26,436)
<b>\$ 150,000 - \$ 199,999</b>	467	\$ 80,878,053	\$ 51,846,298	676	109	\$ (97,883)
<b>\$ 200,000 - \$ 249,999</b>	252	\$ 55,747,326	\$ 37,153,954	382	62	\$ (176,368)
<b>\$ 250,000 - \$ 499,999</b>	499	\$ 173,071,177	\$ 110,396,186	732	86	\$ (291,597)
<b>\$ 500,000 - \$ 999,999</b>	291	\$ 201,739,487	\$ 124,293,073	427	43	\$ (237,108)
<b>\$1,000,000 and Over</b>	370	\$ 2,693,903,513	\$ 1,792,077,429	557	97	\$ (372,947)
<b>Total</b>	271,838	\$ 5,166,807,436	\$ 3,985,093,541	401,641	119,910	\$ (32,382,014)

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>Less Than \$10,000</b>	50	\$ (32,235,994)	\$ 129,007	131	28	\$ 186,531
<b>\$ 10,000 - \$ 19,999</b>	4,753	\$ 82,530,479	\$ 50,945,002	14,823	628	\$ 634,935
<b>\$ 20,000 - \$ 29,999</b>	13,118	\$ 333,415,196	\$ 227,510,782	38,143	4,301	\$ 4,913,265
<b>\$ 30,000 - \$ 39,999</b>	18,344	\$ 643,298,550	\$ 486,158,065	47,841	16,676	\$ 13,365,934
<b>\$ 40,000 - \$ 49,999</b>	17,111	\$ 768,043,870	\$ 602,439,668	42,361	18,323	\$ 21,886,307
<b>\$ 50,000 - \$ 59,999</b>	13,903	\$ 762,007,968	\$ 606,658,001	33,753	15,477	\$ 25,050,019
<b>\$ 60,000 - \$ 74,999</b>	15,341	\$ 1,028,538,679	\$ 825,130,363	36,548	17,070	\$ 36,297,668
<b>\$ 75,000 - \$ 99,999</b>	16,723	\$ 1,444,816,614	\$ 1,156,267,098	39,139	19,854	\$ 53,331,205
<b>\$ 100,000 - \$ 124,999</b>	9,574	\$ 1,065,739,691	\$ 836,385,692	22,326	11,244	\$ 39,786,059
<b>\$ 125,000 - \$ 149,999</b>	5,631	\$ 768,648,112	\$ 587,566,031	13,414	6,537	\$ 27,905,492
<b>\$ 150,000 - \$ 199,999</b>	5,933	\$ 1,020,296,951	\$ 760,703,277	14,269	6,806	\$ 35,429,483
<b>\$ 200,000 - \$ 249,999</b>	3,183	\$ 709,682,461	\$ 515,742,779	7,800	3,633	\$ 23,506,746
<b>\$ 250,000 - \$ 499,999</b>	5,975	\$ 2,065,600,629	\$ 1,462,314,186	14,577	7,059	\$ 61,949,473
<b>\$ 500,000 - \$ 999,999</b>	3,047	\$ 2,104,725,200	\$ 1,425,615,155	7,307	3,701	\$ 48,362,605
<b>\$1,000,000 And Over</b>	2,935	\$ 15,645,673,732	\$ 10,081,731,747	7,209	3,137	\$ 106,795,927
<b>Total</b>	135,621	\$ 28,410,782,138	\$ 19,625,296,853	339,641	134,474	\$ 499,401,649

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	22,009	\$ (3,029,574,509)	\$ 970,459	73,307	7,835	\$ (6,656,520)
<b>\$ 1 - \$ 2,999</b>	6,345	\$ 9,291,123	\$ 48,745	21,746	1,671	\$ (181,292)
<b>\$ 3,000 - \$ 4,999</b>	4,464	\$ 17,985,097	\$ 580,003	15,527	1,060	\$ (368,227)
<b>\$ 5,000 - \$ 9,999</b>	12,055	\$ 91,101,390	\$ 26,953,724	41,066	3,405	\$ (775,095)
<b>\$ 10,000 - \$ 19,999</b>	21,427	\$ 307,686,484	\$ 155,374,414	69,659	11,184	\$ (2,948,793)
<b>\$ 20,000 - \$ 29,999</b>	10,306	\$ 250,839,309	\$ 152,076,589	29,955	11,794	\$ (1,712,352)
<b>\$ 30,000 - \$ 39,999</b>	2,557	\$ 87,075,532	\$ 39,591,366	7,531	2,704	\$ (249,925)
<b>\$ 40,000 - \$ 49,999</b>	1,273	\$ 57,040,208	\$ 25,121,559	3,830	791	\$ (268,266)
<b>\$ 50,000 - \$ 59,999</b>	995	\$ 54,456,685	\$ 28,081,667	2,909	624	\$ (261,518)
<b>\$ 60,000 - \$ 74,999</b>	1,242	\$ 83,675,421	\$ 48,613,147	3,459	993	\$ (93,852)
<b>\$ 75,000 - \$ 99,999</b>	1,611	\$ 139,568,343	\$ 90,016,026	4,309	1,270	\$ (108,923)
<b>\$ 100,000 - \$ 124,999</b>	1,246	\$ 139,498,452	\$ 92,633,670	3,249	1,023	\$ (222,756)
<b>\$ 125,000 - \$ 149,999</b>	884	\$ 120,999,769	\$ 81,872,053	2,243	768	\$ (189,521)
<b>\$ 150,000 - \$ 199,999</b>	1,307	\$ 226,573,088	\$ 149,931,828	3,249	1,265	\$ (327,066)
<b>\$ 200,000 - \$ 249,999</b>	870	\$ 193,922,393	\$ 127,475,679	2,174	839	\$ (66,332)
<b>\$ 250,000 - \$ 499,999</b>	2,046	\$ 722,548,701	\$ 470,273,768	5,032	2,194	\$ (2,504,003)
<b>\$ 500,000 - \$ 999,999</b>	1,371	\$ 964,344,074	\$ 599,134,224	3,462	1,414	\$ (247,645)
<b>\$1,000,000 and Over</b>	1,945	\$ 18,608,685,837	\$ 12,127,681,178	4,913	2,047	\$ (2,091,862)
<b>Total</b>	93,953	\$ 19,045,717,397	\$ 14,216,430,099	297,620	52,881	\$ (19,273,948)

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	451	\$ (1,040,266)	\$ 1,494,530	733	38	\$ 113,435
<b>\$ 1 - \$ 2,999</b>	465	\$ 669,750	\$ 2,842,479	600	71	\$ 60,407
<b>\$ 3,000 - \$ 4,999</b>	1,114	\$ 4,877,717	\$ 6,169,481	1,229	46	\$ 48,791
<b>\$ 5,000 - \$ 9,999</b>	20,731	\$ 165,754,680	\$ 139,251,493	25,190	1,071	\$ 1,204,393
<b>\$ 10,000 - \$ 19,999</b>	78,769	\$ 1,199,999,031	\$ 949,238,336	103,656	11,458	\$ 20,033,783
<b>\$ 20,000 - \$ 29,999</b>	96,778	\$ 2,435,055,160	\$ 1,980,147,680	118,783	25,636	\$ 63,683,573
<b>\$ 30,000 - \$ 39,999</b>	114,160	\$ 4,002,917,793	\$ 3,318,742,457	131,035	43,825	\$ 129,425,866
<b>\$ 40,000 - \$ 49,999</b>	112,240	\$ 5,040,378,533	\$ 4,187,068,529	124,475	57,010	\$ 180,869,470
<b>\$ 50,000 - \$ 59,999</b>	95,718	\$ 5,245,856,807	\$ 4,329,659,028	104,427	58,648	\$ 199,199,738
<b>\$ 60,000 - \$ 74,999</b>	100,076	\$ 6,694,082,687	\$ 5,443,004,961	109,050	70,533	\$ 265,842,065
<b>\$ 75,000 - \$ 99,999</b>	83,905	\$ 7,194,522,862	\$ 5,725,416,020	92,208	68,669	\$ 298,479,756
<b>\$ 100,000 - \$ 124,999</b>	38,628	\$ 4,287,820,616	\$ 3,338,893,885	42,972	34,450	\$ 187,031,254
<b>\$ 125,000 - \$ 149,999</b>	20,042	\$ 2,730,788,473	\$ 2,089,260,293	22,716	18,067	\$ 122,223,085
<b>\$ 150,000 - \$ 199,999</b>	18,698	\$ 3,203,456,691	\$ 2,418,621,723	21,584	16,930	\$ 145,874,203
<b>\$ 200,000 - \$ 249,999</b>	8,919	\$ 1,983,518,663	\$ 1,480,070,443	10,556	8,034	\$ 91,175,215
<b>\$ 250,000 - \$ 499,999</b>	13,774	\$ 4,679,421,753	\$ 3,415,935,806	16,338	12,926	\$ 205,768,753
<b>\$ 500,000 - \$ 999,999</b>	4,898	\$ 3,339,594,773	\$ 2,302,604,455	5,917	4,569	\$ 118,696,068
<b>\$1,000,000 and Over</b>	3,121	\$ 13,589,446,995	\$ 9,355,853,127	3,906	2,782	\$ 155,178,154
<b>Total</b>	812,487	\$ 65,797,122,718	\$ 50,484,274,726	935,375	434,763	\$ 2,184,908,009

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	14,945	\$ (942,906,890)	\$ 1,619,241	23,621	1,678	\$ (517,090)
<b>\$ 1 - \$ 2,999</b>	19,325	\$ 27,356,413	\$ 19,004,546	26,179	1,487	\$ (79,538)
<b>\$ 3,000 - \$ 4,999</b>	13,668	\$ 54,732,730	\$ 35,048,583	19,064	1,143	\$ (155,617)
<b>\$ 5,000 - \$ 9,999</b>	21,998	\$ 156,518,562	\$ 93,722,672	33,923	4,179	\$ (681,952)
<b>\$ 10,000 - \$ 19,999</b>	15,582	\$ 219,872,915	\$ 142,733,091	22,277	6,824	\$ (1,104,533)
<b>\$ 20,000 - \$ 29,999</b>	7,607	\$ 187,803,364	\$ 137,516,680	9,547	3,169	\$ (350,279)
<b>\$ 30,000 - \$ 39,999</b>	6,424	\$ 224,296,446	\$ 175,406,061	7,524	1,865	\$ (118,205)
<b>\$ 40,000 - \$ 49,999</b>	5,448	\$ 244,368,635	\$ 194,318,159	6,230	1,736	\$ (135,594)
<b>\$ 50,000 - \$ 59,999</b>	4,516	\$ 247,436,952	\$ 195,435,038	5,112	1,624	\$ (145,604)
<b>\$ 60,000 - \$ 74,999</b>	4,678	\$ 313,461,795	\$ 246,209,686	5,342	1,990	\$ (273,241)
<b>\$ 75,000 - \$ 99,999</b>	4,695	\$ 404,076,674	\$ 312,880,066	5,382	2,325	\$ (550,614)
<b>\$ 100,000 - \$ 124,999</b>	2,382	\$ 265,127,575	\$ 202,244,261	2,792	1,219	\$ (202,566)
<b>\$ 125,000 - \$ 149,999</b>	1,382	\$ 188,684,228	\$ 142,300,729	1,636	744	\$ (113,439)
<b>\$ 150,000 - \$ 199,999</b>	1,567	\$ 269,179,601	\$ 203,684,720	1,884	894	\$ (376,041)
<b>\$ 200,000 - \$ 249,999</b>	876	\$ 196,183,671	\$ 146,072,773	1,065	528	\$ (277,783)
<b>\$ 250,000 - \$ 499,999</b>	1,682	\$ 578,403,443	\$ 413,955,921	2,083	1,120	\$ (877,213)
<b>\$ 500,000 - \$ 999,999</b>	742	\$ 511,105,339	\$ 349,506,114	932	500	\$ (590,459)
<b>\$1,000,000 and Over</b>	703	\$ 6,003,685,869	\$ 4,496,878,092	900	546	\$ (4,856,365)
<b>Total</b>	128,220	\$ 9,149,387,322	\$ 7,508,536,433	175,493	33,571	\$ (11,406,133)

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

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>NONRESIDENT</b>	236,145	\$ 73,289,203,405	\$ 51,695,432,518	347,989	111,176	\$ 229,311,244
<b>ADAIR</b>	4,807	\$ 178,918,773	\$ 151,174,756	7,296	2,029	\$ 6,229,570
<b>ADAMS</b>	2,288	\$ 81,224,197	\$ 69,551,606	3,489	1,001	\$ 2,937,331
<b>ALLAMAKEE</b>	8,154	\$ 275,942,584	\$ 243,740,665	12,264	3,686	\$ 9,178,792
<b>APPANOOSE</b>	6,623	\$ 219,855,114	\$ 185,178,700	10,168	3,106	\$ 7,877,886
<b>AUDUBON</b>	3,432	\$ 136,835,640	\$ 117,946,686	5,244	1,344	\$ 4,117,642
<b>BENTON</b>	15,530	\$ 707,654,046	\$ 570,098,996	21,822	6,692	\$ 27,067,242
<b>BLACK HAWK</b>	74,655	\$ 3,382,790,098	\$ 2,648,192,319	106,207	31,637	\$ 127,717,169
<b>BOONE</b>	16,145	\$ 713,591,286	\$ 570,828,857	22,804	6,520	\$ 26,946,807
<b>BREMER</b>	14,937	\$ 696,461,028	\$ 557,545,285	21,616	6,452	\$ 27,469,348
<b>BUCHANAN</b>	12,356	\$ 515,683,600	\$ 433,745,643	17,509	6,105	\$ 19,727,040
<b>BUENA VISTA</b>	12,090	\$ 532,834,458	\$ 437,460,660	17,387	6,746	\$ 18,996,813
<b>BUTLER</b>	8,721	\$ 349,493,494	\$ 291,807,700	12,939	3,752	\$ 14,131,130
<b>CALHOUN</b>	5,600	\$ 214,383,444	\$ 183,227,033	8,464	2,354	\$ 8,584,907
<b>CARROLL</b>	13,193	\$ 571,180,406	\$ 469,576,402	18,811	5,772	\$ 21,343,349
<b>CASS</b>	7,792	\$ 304,673,450	\$ 254,109,255	11,748	3,211	\$ 11,289,703
<b>CEDAR</b>	11,464	\$ 492,468,378	\$ 407,320,810	16,352	4,763	\$ 19,740,831
<b>CERRO GORDO</b>	25,960	\$ 1,189,907,112	\$ 938,844,994	37,610	9,929	\$ 44,649,682
<b>CHEROKEE</b>	7,102	\$ 280,078,758	\$ 237,915,354	10,562	2,810	\$ 10,915,679
<b>CHICKASAW</b>	7,359	\$ 296,490,223	\$ 258,250,723	10,713	3,046	\$ 11,746,014
<b>CLARKE</b>	5,396	\$ 194,539,923	\$ 160,165,713	7,971	2,688	\$ 6,931,435
<b>CLAY</b>	10,121	\$ 432,442,084	\$ 348,124,346	14,706	4,121	\$ 16,135,262

(Continued)

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

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
CLAYTON	10,301	\$ 398,384,868	\$ 347,697,083	15,635	4,072	\$ 14,328,718
CLINTON	27,298	\$ 1,082,395,686	\$ 882,071,084	39,824	11,905	\$ 40,838,134
CRAWFORD	9,548	\$ 376,613,235	\$ 315,888,075	14,029	5,214	\$ 14,389,526
DALLAS	55,369	\$ 4,152,797,949	\$ 3,151,769,526	72,725	28,396	\$ 171,976,681
DAVIS	4,505	\$ 166,747,969	\$ 144,165,044	6,949	2,982	\$ 6,475,170
DECATUR	3,674	\$ 134,659,699	\$ 106,365,669	5,739	1,861	\$ 4,054,168
DELAWARE	10,698	\$ 410,805,362	\$ 355,813,426	15,215	4,651	\$ 16,499,886
DES MOINES	23,753	\$ 989,078,799	\$ 795,668,611	35,152	10,235	\$ 36,939,996
DICKINSON	11,706	\$ 578,350,433	\$ 464,161,619	17,730	3,894	\$ 21,859,653
DUBUQUE	61,845	\$ 3,059,684,752	\$ 2,372,310,185	86,423	25,841	\$ 113,765,881
EMMET	5,418	\$ 200,838,201	\$ 166,709,537	8,036	2,275	\$ 6,865,303
FAYETTE	11,011	\$ 377,593,115	\$ 328,478,804	16,420	4,625	\$ 14,449,409
FLOYD	9,096	\$ 341,268,990	\$ 292,358,487	13,403	4,106	\$ 13,301,028
FRANKLIN	5,545	\$ 231,840,030	\$ 190,532,666	8,383	2,522	\$ 8,813,494
FREMONT	3,886	\$ 165,450,519	\$ 136,227,405	5,859	1,701	\$ 5,380,717
GREENE	5,230	\$ 188,432,137	\$ 165,335,272	7,917	2,224	\$ 7,544,772
GRUNDY	7,488	\$ 358,374,270	\$ 285,936,334	10,745	3,131	\$ 14,362,057
GUTHRIE	6,364	\$ 295,404,753	\$ 235,649,241	9,602	2,555	\$ 11,307,264
HAMILTON	8,794	\$ 416,229,149	\$ 358,473,617	12,915	3,847	\$ 15,390,845
HANCOCK	6,474	\$ 256,222,289	\$ 219,019,875	9,563	2,580	\$ 10,094,448
HARDIN	10,112	\$ 378,630,827	\$ 327,558,846	15,002	4,288	\$ 15,065,476
HARRISON	8,404	\$ 353,829,445	\$ 297,630,123	12,118	3,782	\$ 10,400,639

(Continued)



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

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
HENRY	11,242	\$ 409,183,293	\$ 338,217,595	16,467	4,977	\$ 15,158,108
HOWARD	5,801	\$ 205,328,939	\$ 174,180,688	8,462	2,617	\$ 6,442,434
HUMBOLDT	5,697	\$ 248,108,529	\$ 203,534,611	8,342	2,577	\$ 9,857,947
IDA	4,301	\$ 205,979,996	\$ 166,906,800	6,243	1,854	\$ 7,887,651
IOWA	10,563	\$ 443,523,979	\$ 363,219,952	14,868	4,450	\$ 17,369,199
JACKSON	11,836	\$ 436,592,483	\$ 373,917,438	17,258	4,808	\$ 17,068,733
JASPER	21,538	\$ 911,523,549	\$ 737,332,669	30,889	9,357	\$ 35,377,559
JEFFERSON	8,596	\$ 327,856,257	\$ 282,066,358	13,359	3,148	\$ 13,075,595
JOHNSON	85,754	\$ 4,872,629,709	\$ 3,783,018,241	113,477	33,910	\$ 196,740,004
JONES	11,509	\$ 466,650,464	\$ 386,055,317	16,946	4,687	\$ 18,051,577
KEOKUK	5,653	\$ 199,440,098	\$ 177,196,942	8,547	2,621	\$ 8,005,751
KOSSUTH	9,423	\$ 429,015,759	\$ 342,925,981	13,955	3,767	\$ 14,524,823
LEE	18,456	\$ 770,274,390	\$ 629,250,896	27,679	8,066	\$ 29,217,978
LINN	138,528	\$ 7,146,449,819	\$ 5,545,674,710	191,018	59,799	\$ 274,368,338
LOUISA	6,372	\$ 248,617,446	\$ 204,487,516	9,069	2,953	\$ 9,300,679
LUCAS	4,898	\$ 173,297,641	\$ 146,718,143	7,281	2,330	\$ 6,714,937
LYON	7,074	\$ 301,629,140	\$ 256,681,957	10,015	3,802	\$ 11,633,827
MADISON	9,823	\$ 478,905,659	\$ 380,629,912	13,836	4,575	\$ 19,476,806
MAHASKA	12,137	\$ 493,254,124	\$ 401,168,460	17,477	5,725	\$ 18,779,840
MARION	19,858	\$ 955,340,316	\$ 757,081,065	28,284	9,051	\$ 36,860,865
MARSHALL	22,187	\$ 905,796,636	\$ 728,211,671	32,515	11,537	\$ 33,267,243
MILLS	8,307	\$ 408,692,161	\$ 324,336,315	12,149	3,962	\$ 11,044,074

(Continued)

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

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
MITCHELL	6,356	\$ 249,479,981	\$ 211,187,115	9,391	2,832	\$ 8,641,786
MONONA	4,965	\$ 198,330,536	\$ 167,364,280	7,497	2,109	\$ 7,709,581
MONROE	4,183	\$ 171,372,764	\$ 143,872,503	6,210	1,946	\$ 6,696,255
MONTGOMERY	5,864	\$ 223,385,060	\$ 184,019,126	8,785	2,536	\$ 8,194,099
MUSCATINE	25,789	\$ 1,098,678,465	\$ 888,646,761	36,495	12,199	\$ 42,025,637
O'BRIEN	8,701	\$ 360,403,485	\$ 301,528,004	12,659	3,711	\$ 13,490,923
OSCEOLA	3,673	\$ 130,157,569	\$ 117,733,650	5,404	1,639	\$ 4,977,538
PAGE	8,076	\$ 302,779,700	\$ 248,863,188	12,047	3,403	\$ 10,903,944
PALO ALTO	5,317	\$ 200,460,712	\$ 172,951,345	7,809	2,247	\$ 7,774,763
PLYMOUTH	15,722	\$ 744,837,161	\$ 614,199,193	22,210	7,280	\$ 30,101,693
POCAHONTAS	4,041	\$ 154,648,881	\$ 134,043,224	6,143	1,633	\$ 6,077,337
POLK	297,516	\$ 16,844,747,936	\$ 12,947,655,525	399,922	139,112	\$ 668,518,489
POTTAWATTAMIE	53,172	\$ 2,361,014,547	\$ 1,848,339,103	76,405	25,298	\$ 56,889,580
POWESHIEK	10,866	\$ 465,008,530	\$ 378,866,308	15,892	4,213	\$ 18,278,472
RINGGOLD	2,522	\$ 79,488,655	\$ 73,973,978	3,958	1,185	\$ 2,198,380
SAC	6,123	\$ 247,574,782	\$ 211,290,210	9,162	2,457	\$ 10,123,960
SCOTT	103,710	\$ 5,521,140,095	\$ 4,327,004,039	146,284	46,974	\$ 212,816,679
SHELBY	7,298	\$ 320,701,870	\$ 264,316,923	10,737	3,005	\$ 11,836,811
SIoux	20,115	\$ 993,524,570	\$ 806,915,071	28,055	11,286	\$ 36,345,816
STORY	50,939	\$ 2,559,010,410	\$ 1,994,311,127	68,233	17,999	\$ 100,655,554
TAMA	9,613	\$ 442,277,275	\$ 337,486,151	14,332	4,399	\$ 13,970,342
TAYLOR	3,299	\$ 104,548,476	\$ 95,678,491	5,100	1,486	\$ 4,110,990

(Continued)

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

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>UNION</b>	6,866	\$ 239,376,088	\$ 202,506,429	10,311	3,102	\$ 8,902,862
<b>VAN BUREN</b>	3,812	\$ 145,170,002	\$ 121,513,262	5,928	1,895	\$ 5,015,238
<b>WAPELLO</b>	18,977	\$ 698,456,779	\$ 577,134,824	27,821	9,429	\$ 25,559,678
<b>WARREN</b>	31,517	\$ 1,650,147,503	\$ 1,288,645,739	43,401	14,467	\$ 66,167,516
<b>WASHINGTON</b>	13,303	\$ 554,983,801	\$ 454,440,339	19,363	6,400	\$ 20,709,756
<b>WAYNE</b>	3,305	\$ 101,096,779	\$ 94,062,155	5,105	1,951	\$ 3,936,819
<b>WEBSTER</b>	20,080	\$ 854,653,066	\$ 692,827,019	29,053	8,820	\$ 32,297,420
<b>WINNEBAGO</b>	6,491	\$ 239,863,057	\$ 199,275,273	9,567	2,600	\$ 8,684,217
<b>WINNESHIEK</b>	11,948	\$ 471,234,463	\$ 408,202,613	17,532	4,318	\$ 18,524,650
<b>WOODBURY</b>	59,406	\$ 2,525,788,957	\$ 2,014,919,109	83,447	30,961	\$ 84,601,926
<b>WORTH</b>	4,553	\$ 173,582,730	\$ 142,133,894	6,614	1,813	\$ 5,879,921
<b>WRIGHT</b>	7,086	\$ 268,590,383	\$ 223,945,159	10,782	3,407	\$ 10,052,999
<b>Total</b>	2,101,146	\$ 162,704,889,433	\$ 122,762,723,917	2,982,845	944,312	\$ 3,630,043,740

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Itemized Deduction</b>	<b>Taxable Income</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	15,312	\$ (2,422,804,472)	\$ 334,796,333	\$ 374,251,536	\$ 3,325,958	\$ (5,802,226)
<b>\$ 1 - \$ 2,999</b>	14,690	\$ 21,089,113	\$ (339,497)	\$ 17,539,546	\$ 20,225,199	\$ 377
<b>\$ 3,000 - \$ 4,999</b>	10,154	\$ 40,748,102	\$ 2,061,708	\$ 16,163,915	\$ 30,326,220	\$ (223,988)
<b>\$ 5,000 - \$ 9,999</b>	27,884	\$ 210,333,058	\$ 15,165,070	\$ 69,109,341	\$ 143,403,963	\$ 643,951
<b>\$ 10,000 - \$ 19,999</b>	76,959	\$ 1,177,328,605	\$ 98,108,477	\$ 358,828,286	\$ 768,955,585	\$ 12,484,627
<b>\$ 20,000 - \$ 29,999</b>	93,149	\$ 2,342,972,702	\$ 193,256,825	\$ 542,981,020	\$ 1,653,840,320	\$ 45,475,299
<b>\$ 30,000 - \$ 39,999</b>	114,071	\$ 4,007,130,662	\$ 310,094,108	\$ 686,052,266	\$ 3,037,597,239	\$ 107,883,452
<b>\$ 40,000 - \$ 49,999</b>	121,393	\$ 5,460,207,559	\$ 436,808,399	\$ 773,458,890	\$ 4,259,936,644	\$ 170,958,015
<b>\$ 50,000 - \$ 59,999</b>	111,405	\$ 6,110,880,530	\$ 535,307,367	\$ 775,387,556	\$ 4,804,784,100	\$ 205,767,332
<b>\$ 60,000 - \$ 74,999</b>	124,850	\$ 8,362,646,944	\$ 829,404,619	\$ 1,000,719,757	\$ 6,534,537,456	\$ 296,924,872
<b>\$ 75,000 - \$ 99,999</b>	113,753	\$ 9,773,215,126	\$ 1,113,893,638	\$ 1,123,532,222	\$ 7,527,177,355	\$ 360,829,720
<b>\$ 100,000 - \$ 124,999</b>	56,235	\$ 6,248,748,048	\$ 810,957,927	\$ 700,747,168	\$ 4,733,131,688	\$ 239,215,263
<b>\$ 125,000 - \$ 149,999</b>	30,517	\$ 4,160,540,952	\$ 588,501,401	\$ 461,083,588	\$ 3,101,782,952	\$ 159,785,082
<b>\$ 150,000 - \$ 199,999</b>	30,011	\$ 5,152,187,627	\$ 794,354,032	\$ 576,236,515	\$ 3,776,032,434	\$ 192,821,909
<b>\$ 200,000 - \$ 249,999</b>	15,118	\$ 3,365,183,743	\$ 558,702,373	\$ 370,094,128	\$ 2,429,500,100	\$ 122,101,397
<b>\$ 250,000 - \$ 499,999</b>	25,730	\$ 8,823,263,827	\$ 1,670,970,401	\$ 962,529,237	\$ 6,214,801,345	\$ 286,379,563
<b>\$ 500,000 - \$ 999,999</b>	11,122	\$ 7,652,119,341	\$ 1,703,570,062	\$ 878,930,671	\$ 5,101,188,355	\$ 183,152,164
<b>\$1,000,000 and Over</b>	9,734	\$ 59,728,227,986	\$ 11,375,713,768	\$ 9,470,435,048	\$ 39,055,029,251	\$ 293,416,542
<b>Total</b>	1,002,087	\$ 130,214,019,453	\$ 21,371,327,011	\$ 19,158,080,690	\$ 93,195,576,164	\$ 2,671,813,351

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Standard Deduction</b>	<b>Taxable Income</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	46,114	\$ (2,456,453,093)	\$ 15,148,164	\$ 142,437,046	\$ 1,298,921	\$ (1,565,916)
<b>\$ 1 - \$ 2,999</b>	55,527	\$ 88,971,546	\$ 903,451	\$ 82,540,933	\$ 9,150,313	\$ (669,851)
<b>\$ 3,000 - \$ 4,999</b>	47,991	\$ 192,907,530	\$ 708,856	\$ 111,922,383	\$ 81,430,878	\$ (1,173,521)
<b>\$ 5,000 - \$ 9,999</b>	125,305	\$ 936,836,435	\$ 16,332,622	\$ 318,511,236	\$ 602,589,531	\$ (4,970,465)
<b>\$ 10,000 - \$ 19,999</b>	209,136	\$ 3,082,022,471	\$ 109,054,178	\$ 582,530,474	\$ 2,389,312,878	\$ 13,135,942
<b>\$ 20,000 - \$ 29,999</b>	179,043	\$ 4,468,593,142	\$ 159,230,346	\$ 513,745,857	\$ 3,791,110,050	\$ 89,467,120
<b>\$ 30,000 - \$ 39,999</b>	156,231	\$ 5,435,782,339	\$ 328,464,977	\$ 445,346,549	\$ 4,656,585,091	\$ 163,129,091
<b>\$ 40,000 - \$ 49,999</b>	110,157	\$ 4,916,286,820	\$ 339,913,550	\$ 313,411,041	\$ 4,257,795,817	\$ 175,085,852
<b>\$ 50,000 - \$ 59,999</b>	67,291	\$ 3,671,378,294	\$ 288,348,118	\$ 193,867,169	\$ 3,183,868,428	\$ 141,097,535
<b>\$ 60,000 - \$ 74,999</b>	50,348	\$ 3,345,127,565	\$ 301,061,033	\$ 150,237,357	\$ 2,886,539,832	\$ 134,947,432
<b>\$ 75,000 - \$ 99,999</b>	30,511	\$ 2,595,483,936	\$ 267,262,907	\$ 95,968,338	\$ 2,224,098,724	\$ 107,243,644
<b>\$ 100,000 - \$ 124,999</b>	9,946	\$ 1,098,451,436	\$ 125,681,735	\$ 32,270,163	\$ 935,505,846	\$ 46,462,388
<b>\$ 125,000 - \$ 149,999</b>	4,093	\$ 556,811,067	\$ 66,197,899	\$ 13,367,266	\$ 473,132,869	\$ 23,702,402
<b>\$ 150,000 - \$ 199,999</b>	3,402	\$ 579,347,590	\$ 70,489,593	\$ 10,829,269	\$ 493,452,993	\$ 24,450,400
<b>\$ 200,000 - \$ 249,999</b>	1,353	\$ 299,974,817	\$ 35,629,212	\$ 4,307,314	\$ 257,132,057	\$ 12,570,664
<b>\$ 250,000 - \$ 499,999</b>	1,791	\$ 594,065,943	\$ 80,813,179	\$ 5,671,254	\$ 504,829,700	\$ 22,329,029
<b>\$ 500,000 - \$ 999,999</b>	504	\$ 337,145,786	\$ 57,522,891	\$ 1,671,520	\$ 284,930,063	\$ 8,308,372
<b>\$1,000,000 and Over</b>	316	\$ 2,748,136,356	\$ 211,130,916	\$ 1,143,680	\$ 2,534,383,762	\$ 4,680,271
<b>Total</b>	1,099,059	\$ 32,490,869,980	\$ 2,473,893,627	\$ 3,019,778,849	\$ 29,567,147,753	\$ 958,230,389

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Tuition and Textbook Tax Credit</b>	<b>Firefighter/EMS/ Reserve Peace Officer Tax Credit</b>	<b>Nonresident/ Part-Year Resident Credit</b>	<b>Out-of-State Tax Credit</b>	<b>Other Nonrefundable Tax Credits</b>
<b>\$ 0 or Less</b>	61,426	\$ 15,536	\$ 10,378	\$ 282,783	\$ 224	\$ 51,020
<b>\$ 1 - \$ 2,999</b>	70,217	\$ 4,591	\$ 3,800	\$ 28,938	\$ 367	\$ 99
<b>\$ 3,000 - \$ 4,999</b>	58,145	\$ 2,858	\$ 3,582	\$ 31,433	\$ 693	\$ 81
<b>\$ 5,000 - \$ 9,999</b>	153,189	\$ 26,252	\$ 22,400	\$ 225,743	\$ 21,979	\$ 3,740
<b>\$ 10,000 - \$ 19,999</b>	286,095	\$ 266,074	\$ 76,388	\$ 3,775,605	\$ 562,803	\$ 88,831
<b>\$ 20,000 - \$ 29,999</b>	272,192	\$ 747,108	\$ 119,129	\$ 10,216,587	\$ 2,130,447	\$ 329,598
<b>\$ 30,000 - \$ 39,999</b>	270,302	\$ 1,532,340	\$ 195,077	\$ 17,386,000	\$ 5,151,508	\$ 596,879
<b>\$ 40,000 - \$ 49,999</b>	231,550	\$ 1,858,917	\$ 254,309	\$ 21,796,918	\$ 7,738,300	\$ 847,768
<b>\$ 50,000 - \$ 59,999</b>	178,696	\$ 1,883,271	\$ 218,879	\$ 24,159,789	\$ 8,197,681	\$ 1,019,756
<b>\$ 60,000 - \$ 74,999</b>	175,198	\$ 2,257,238	\$ 202,165	\$ 36,906,580	\$ 11,446,641	\$ 1,597,491
<b>\$ 75,000 - \$ 99,999</b>	144,264	\$ 2,354,112	\$ 131,247	\$ 57,888,334	\$ 13,733,504	\$ 2,864,143
<b>\$ 100,000 - \$ 124,999</b>	66,181	\$ 1,237,625	\$ 44,327	\$ 47,907,144	\$ 8,332,901	\$ 2,438,045
<b>\$ 125,000 - \$ 149,999</b>	34,610	\$ 696,900	\$ 16,001	\$ 40,344,632	\$ 5,548,743	\$ 2,161,158
<b>\$ 150,000 - \$ 199,999</b>	33,413	\$ 706,914	\$ 12,031	\$ 62,407,503	\$ 7,105,486	\$ 3,581,952
<b>\$ 200,000 - \$ 249,999</b>	16,471	\$ 344,470	\$ 4,023	\$ 49,114,579	\$ 4,799,806	\$ 2,892,547
<b>\$ 250,000 - \$ 499,999</b>	27,521	\$ 623,485	\$ 6,100	\$ 170,675,837	\$ 12,242,254	\$ 10,757,981
<b>\$ 500,000 - \$ 999,999</b>	11,626	\$ 224,147	\$ 1,000	\$ 207,191,442	\$ 9,814,981	\$ 13,339,200
<b>\$1,000,000 and Over</b>	10,050	\$ 77,877	\$ 360	\$ 2,878,253,607	\$ 26,195,092	\$ 66,791,820
<b>Total</b>	2,101,146	\$ 14,859,715	\$ 1,321,196	\$ 3,628,593,454	\$ 123,023,410	\$ 109,362,109

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Fuel Tax Credit</b>	<b>Child and Dependent Care Tax Credit</b>	<b>Early Childhood Development Tax Credit</b>	<b>Earned Income Tax Credit</b>	<b>Other Refundable Tax Credits</b>
<b>\$ 0 or Less</b>	61,426	\$ 536,278	\$ 84,834	\$ 19,690	\$ 721,609	\$ 6,343,837
<b>\$ 1 - \$ 2,999</b>	70,217	\$ 46,724	\$ 60,167	\$ 21,080	\$ 579,099	\$ 29,733
<b>\$ 3,000 - \$ 4,999</b>	58,145	\$ 38,947	\$ 70,955	\$ 13,991	\$ 1,075,527	\$ 251,688
<b>\$ 5,000 - \$ 9,999</b>	153,189	\$ 120,370	\$ 308,450	\$ 57,641	\$ 6,238,835	\$ 204,692
<b>\$ 10,000 - \$ 19,999</b>	286,095	\$ 315,539	\$ 1,254,080	\$ 147,290	\$ 25,051,131	\$ 355,362
<b>\$ 20,000 - \$ 29,999</b>	272,192	\$ 295,886	\$ 1,776,781	\$ 152,837	\$ 21,887,233	\$ 568,290
<b>\$ 30,000 - \$ 39,999</b>	270,302	\$ 236,756	\$ 1,580,584	\$ 133,645	\$ 10,773,303	\$ 346,122
<b>\$ 40,000 - \$ 49,999</b>	231,550	\$ 190,444	\$ 340,846	\$ 71,974	\$ 2,185,041	\$ 621,429
<b>\$ 50,000 - \$ 59,999</b>	178,696	\$ 181,831	\$ -	\$ -	\$ 124,494	\$ 624,020
<b>\$ 60,000 - \$ 74,999</b>	175,198	\$ 187,072	\$ -	\$ -	\$ -	\$ 760,813
<b>\$ 75,000 - \$ 99,999</b>	144,264	\$ 149,326	\$ -	\$ -	\$ -	\$ 1,241,257
<b>\$ 100,000 - \$ 124,999</b>	66,181	\$ 122,662	\$ -	\$ -	\$ -	\$ 813,397
<b>\$ 125,000 - \$ 149,999</b>	34,610	\$ 65,896	\$ -	\$ -	\$ -	\$ 660,610
<b>\$ 150,000 - \$ 199,999</b>	33,413	\$ 80,388	\$ -	\$ -	\$ -	\$ 1,389,849
<b>\$ 200,000 - \$ 249,999</b>	16,471	\$ 91,820	\$ -	\$ -	\$ -	\$ 912,976
<b>\$ 250,000 - \$ 499,999</b>	27,521	\$ 116,170	\$ -	\$ -	\$ -	\$ 5,192,247
<b>\$ 500,000 - \$ 999,999</b>	11,626	\$ 65,521	\$ -	\$ -	\$ -	\$ 2,317,784
<b>\$1,000,000 and Over</b>	10,050	\$ 178,509	\$ -	\$ -	\$ -	\$ 11,969,930
<b>Total</b>	2,101,146	\$ 3,020,139	\$ 5,476,697	\$ 618,148	\$ 68,636,272	\$ 34,604,036

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

<b>2019 Taxable Income Brackets</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$0</b>	125,213	\$ (3,010,466,430)	\$ 2,026,160,741	\$ -	261,503	24,657	\$ (10,420,415)
<b>\$ 1 - \$ 1,638</b>	48,467	\$ 200,381,819	\$ 18,828,641	\$ 41,137,023	71,626	6,427	\$ (1,284,092)
<b>\$ 1,638 - \$ 3,276</b>	58,073	\$ 341,957,146	\$ 27,921,046	\$ 143,584,992	85,442	7,536	\$ (1,895,729)
<b>\$ 3,276 - \$ 6,552</b>	119,951	\$ 1,047,951,321	\$ 72,988,048	\$ 590,897,097	182,321	21,111	\$ (5,894,214)
<b>\$ 6,552 - \$14,742</b>	272,090	\$ 4,100,302,466	\$ 277,859,078	\$ 2,862,062,995	411,743	74,860	\$ 18,391,617
<b>\$ 14,742 - \$24,570</b>	297,215	\$ 7,538,152,324	\$ 520,460,792	\$ 5,847,403,969	421,853	107,196	\$ 143,377,651
<b>\$ 24,570 - \$32,760</b>	252,365	\$ 8,934,003,959	\$ 634,746,539	\$ 7,229,710,512	333,128	101,915	\$ 252,622,496
<b>\$ 32,760 - \$49,140</b>	414,415	\$ 20,422,509,561	\$ 1,638,506,954	\$ 16,732,423,877	522,787	205,680	\$ 697,193,427
<b>\$ 49,140 - \$73,710</b>	287,451	\$ 21,088,109,501	\$ 2,111,651,974	\$ 16,994,901,500	364,775	197,755	\$ 792,117,114
<b>\$ 73,710 and Over</b>	225,906	\$ 102,041,987,766	\$16,516,096,825	\$ 72,320,601,952	327,667	197,175	\$ 1,745,835,885
<b>Total</b>	2,101,146	\$ 162,704,889,433	\$23,845,220,638	\$ 122,762,723,917	2,982,845	944,312	\$ 3,630,043,740



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

<b>2019 Taxable Income Brackets</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$0</b>	470	\$ 80,925,844	\$ 80,398,506	\$ -	886	80	\$ 527,046
<b>\$ 1 - \$ 1,638</b>	77	\$ 514,838	\$ 151,520	\$ 56,985	136	6	\$ 9,798
<b>\$ 1,638 - \$ 3,276</b>	138	\$ 837,545	\$ (2,737)	\$ 349,287	208	2	\$ 16,633
<b>\$ 3,276 - \$ 6,552</b>	33,746	\$ 304,020,468	\$ 26,413,986	\$ 186,839,836	40,204	89	\$ 798,229
<b>\$ 6,552 - \$14,742</b>	194,014	\$ 2,973,550,145	\$ 250,568,285	\$ 2,076,282,505	259,630	12,022	\$ 37,835,119
<b>\$ 14,742 - \$24,570</b>	257,296	\$ 6,578,560,573	\$ 494,863,231	\$ 5,105,800,632	346,633	56,247	\$ 151,086,340
<b>\$ 24,570 - \$32,760</b>	242,085	\$ 8,558,675,793	\$ 608,189,124	\$ 6,938,400,741	318,424	96,082	\$ 253,173,683
<b>\$ 32,760 - \$49,140</b>	399,616	\$ 19,652,870,135	\$ 1,567,524,433	\$ 16,134,484,512	503,476	200,386	\$ 697,758,619
<b>\$ 49,140 - \$73,710</b>	275,320	\$ 20,143,255,569	\$ 2,010,643,575	\$ 16,270,055,622	348,292	191,803	\$ 793,120,049
<b>\$ 73,710 and Over</b>	204,373	\$ 71,049,766,368	\$12,046,380,188	\$ 50,340,393,724	290,202	181,233	\$ 1,758,780,319
<b>Total</b>	1,607,135	\$ 129,342,977,278	\$17,085,130,111	\$ 97,052,663,844	2,108,091	737,950	\$ 3,693,105,835

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

<b>2019 Taxable Income Brackets</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$0</b>	124,743	\$ (3,091,392,274)	\$ 1,945,762,235	\$ -	260,617	24,577	\$ (10,947,461)
<b>\$ 1 - \$ 1,638</b>	48,390	\$ 199,866,981	\$ 18,677,121	\$ 41,080,038	71,490	6,421	\$ (1,293,890)
<b>\$ 1,638 - \$ 3,276</b>	57,935	\$ 341,119,601	\$ 27,923,783	\$ 143,235,705	85,234	7,534	\$ (1,912,362)
<b>\$ 3,276 - \$ 6,552</b>	86,205	\$ 743,930,853	\$ 46,574,062	\$ 404,057,261	142,117	21,022	\$ (6,692,443)
<b>\$ 6,552 - \$14,742</b>	78,076	\$ 1,126,752,321	\$ 27,290,793	\$ 785,780,490	152,113	62,838	\$ (19,443,502)
<b>\$ 14,742 - \$24,570</b>	39,919	\$ 959,591,751	\$ 25,597,561	\$ 741,603,337	75,220	50,949	\$ (7,708,689)
<b>\$ 24,570 - \$32,760</b>	10,280	\$ 375,328,166	\$ 26,557,415	\$ 291,309,771	14,704	5,833	\$ (551,187)
<b>\$ 32,760 - \$49,140</b>	14,799	\$ 769,639,426	\$ 70,982,521	\$ 597,939,365	19,311	5,294	\$ (565,192)
<b>\$ 49,140 - \$73,710</b>	12,131	\$ 944,853,932	\$ 101,008,399	\$ 724,845,878	16,483	5,952	\$ (1,002,935)
<b>\$ 73,710 and Over</b>	21,533	\$ 30,992,221,398	\$ 4,469,716,637	\$ 21,980,208,228	37,465	15,942	\$ (12,944,434)
<b>Total</b>	494,011	\$ 33,361,912,155	\$ 6,760,090,527	\$ 25,710,060,073	874,754	206,362	\$ (63,062,095)

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	55,498	\$ (2,127,193,663)	\$ 2,413,564	124,235	9,153	\$ (6,141,938)
<b>\$ 1 - \$ 2,999</b>	64,272	\$ 100,839,196	\$ 26,340,788	94,679	6,814	\$ (631,892)
<b>\$ 3,000 - \$ 4,999</b>	53,059	\$ 213,168,122	\$ 101,706,539	76,045	6,333	\$ (1,350,923)
<b>\$ 5,000 - \$ 9,999</b>	139,563	\$ 1,045,014,147	\$ 679,141,498	204,965	22,997	\$ (4,141,555)
<b>\$ 10,000 - \$ 19,999</b>	260,529	\$ 3,878,533,374	\$ 2,873,419,604	398,258	79,334	\$ 24,359,530
<b>\$ 20,000 - \$ 29,999</b>	248,156	\$ 6,210,476,393	\$ 4,971,929,298	359,216	95,135	\$ 129,688,443
<b>\$ 30,000 - \$ 39,999</b>	246,906	\$ 8,626,223,093	\$ 7,039,637,211	333,908	106,554	\$ 261,108,931
<b>\$ 40,000 - \$ 49,999</b>	211,387	\$ 9,472,275,859	\$ 7,792,390,832	274,625	102,868	\$ 334,318,381
<b>\$ 50,000 - \$ 59,999</b>	162,330	\$ 8,885,095,624	\$ 7,274,446,296	207,236	90,155	\$ 335,095,474
<b>\$ 60,000 - \$ 74,999</b>	156,463	\$ 10,450,131,195	\$ 8,436,177,616	199,836	98,819	\$ 415,740,506
<b>\$ 75,000 - \$ 99,999</b>	123,984	\$ 10,619,497,551	\$ 8,405,216,510	161,999	91,745	\$ 447,535,355
<b>\$ 100,000 - \$ 124,999</b>	54,528	\$ 6,049,080,772	\$ 4,691,371,046	73,355	44,717	\$ 271,113,496
<b>\$ 125,000 - \$ 149,999</b>	27,313	\$ 3,720,183,801	\$ 2,840,553,402	37,685	23,366	\$ 173,425,719
<b>\$ 150,000 - \$ 199,999</b>	24,804	\$ 4,247,496,367	\$ 3,199,696,475	34,954	21,670	\$ 203,951,152
<b>\$ 200,000 - \$ 249,999</b>	11,509	\$ 2,558,221,670	\$ 1,905,294,758	16,756	10,324	\$ 126,178,820
<b>\$ 250,000 - \$ 499,999</b>	16,971	\$ 5,734,614,135	\$ 4,187,944,896	24,938	15,947	\$ 285,465,158
<b>\$ 500,000 - \$ 999,999</b>	5,324	\$ 3,591,961,244	\$ 2,494,401,318	8,152	5,180	\$ 171,978,795
<b>\$1,000,000 and Over</b>	2,405	\$ 6,140,067,148	\$ 4,145,209,748	4,014	2,025	\$ 233,039,044
<b>Total</b>	1,865,001	\$ 89,415,686,028	\$ 71,067,291,399	2,634,856	833,136	\$ 3,400,732,496

**TABLE 2-D  
RESIDENT PAY RETURNS**

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	478	\$ (39,951,940)	\$ 1,426,364	800	63	\$ 324,761
<b>\$ 1 - \$ 2,999</b>	445	\$ 642,471	\$ 2,614,210	577	70	\$ 64,463
<b>\$ 3,000 - \$ 4,999</b>	1,081	\$ 4,735,362	\$ 6,009,805	1,187	42	\$ 49,480
<b>\$ 5,000 - \$ 9,999</b>	44,949	\$ 370,815,278	\$ 287,849,589	49,318	1,062	\$ 2,200,536
<b>\$ 10,000 - \$ 19,999</b>	179,672	\$ 2,717,374,370	\$ 2,140,547,341	222,088	13,629	\$ 45,764,345
<b>\$ 20,000 - \$ 29,999</b>	216,438	\$ 5,454,904,141	\$ 4,406,031,183	290,714	50,658	\$ 136,842,236
<b>\$ 30,000 - \$ 39,999</b>	241,002	\$ 8,424,557,697	\$ 6,940,743,114	321,901	101,807	\$ 261,664,605
<b>\$ 40,000 - \$ 49,999</b>	208,161	\$ 9,327,579,336	\$ 7,719,703,474	268,780	101,771	\$ 334,527,053
<b>\$ 50,000 - \$ 59,999</b>	159,905	\$ 8,752,302,591	\$ 7,198,396,338	203,166	89,365	\$ 335,495,434
<b>\$ 60,000 - \$ 74,999</b>	153,939	\$ 10,281,016,604	\$ 8,334,535,112	195,656	97,873	\$ 416,114,956
<b>\$ 75,000 - \$ 99,999</b>	121,869	\$ 10,438,483,025	\$ 8,291,282,185	158,493	90,727	\$ 447,859,246
<b>\$ 100,000 - \$ 124,999</b>	53,509	\$ 5,935,484,666	\$ 4,618,940,860	71,476	44,193	\$ 271,506,231
<b>\$ 125,000 - \$ 149,999</b>	26,757	\$ 3,644,166,453	\$ 2,792,211,935	36,657	23,054	\$ 173,672,081
<b>\$ 150,000 - \$ 199,999</b>	24,209	\$ 4,144,690,956	\$ 3,134,359,344	33,860	21,254	\$ 204,685,471
<b>\$ 200,000 - \$ 249,999</b>	11,187	\$ 2,486,660,203	\$ 1,858,621,253	16,117	10,097	\$ 126,613,644
<b>\$ 250,000 - \$ 499,999</b>	16,422	\$ 5,543,336,661	\$ 4,071,221,333	23,858	15,536	\$ 288,494,183
<b>\$ 500,000 - \$ 999,999</b>	5,094	\$ 3,434,253,451	\$ 2,404,914,539	7,656	5,028	\$ 172,632,567
<b>\$1,000,000 and Over</b>	2,245	\$ 5,632,523,165	\$ 3,857,685,915	3,670	1,925	\$ 237,615,260
<b>Total</b>	1,467,362	\$ 86,553,574,490	\$ 68,067,093,894	1,905,974	668,154	\$ 3,456,126,552

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	55,020	\$ (2,087,241,723)	\$ 987,200	123,435	9,090	\$ (6,466,699)
<b>\$ 1 - \$ 2,999</b>	63,827	\$ 100,196,725	\$ 23,726,578	94,102	6,744	\$ (696,355)
<b>\$ 3,000 - \$ 4,999</b>	51,978	\$ 208,432,760	\$ 95,696,734	74,858	6,291	\$ (1,400,403)
<b>\$ 5,000 - \$ 9,999</b>	94,614	\$ 674,198,869	\$ 391,291,909	155,647	21,935	\$ (6,342,091)
<b>\$ 10,000 - \$ 19,999</b>	80,857	\$ 1,161,159,004	\$ 732,872,263	176,170	65,705	\$ (21,404,815)
<b>\$ 20,000 - \$ 29,999</b>	31,718	\$ 755,572,252	\$ 565,898,115	68,502	44,477	\$ (7,153,793)
<b>\$ 30,000 - \$ 39,999</b>	5,904	\$ 201,665,396	\$ 98,894,097	12,007	4,747	\$ (555,674)
<b>\$ 40,000 - \$ 49,999</b>	3,226	\$ 144,696,523	\$ 72,687,358	5,845	1,097	\$ (208,672)
<b>\$ 50,000 - \$ 59,999</b>	2,425	\$ 132,793,033	\$ 76,049,958	4,070	790	\$ (399,960)
<b>\$ 60,000 - \$ 74,999</b>	2,524	\$ 169,114,591	\$ 101,642,504	4,180	946	\$ (374,450)
<b>\$ 75,000 - \$ 99,999</b>	2,115	\$ 181,014,526	\$ 113,934,325	3,506	1,018	\$ (323,891)
<b>\$ 100,000 - \$ 124,999</b>	1,019	\$ 113,596,106	\$ 72,430,186	1,879	524	\$ (392,735)
<b>\$ 125,000 - \$ 149,999</b>	556	\$ 76,017,348	\$ 48,341,467	1,028	312	\$ (246,362)
<b>\$ 150,000 - \$ 199,999</b>	595	\$ 102,805,411	\$ 65,337,131	1,094	416	\$ (734,319)
<b>\$ 200,000 - \$ 249,999</b>	322	\$ 71,561,467	\$ 46,673,505	639	227	\$ (434,824)
<b>\$ 250,000 - \$ 499,999</b>	549	\$ 191,277,474	\$ 116,723,563	1,080	411	\$ (3,029,025)
<b>\$ 500,000 - \$ 999,999</b>	230	\$ 157,707,793	\$ 89,486,779	496	152	\$ (653,772)
<b>\$1,000,000 and Over</b>	160	\$ 507,543,983	\$ 287,523,833	344	100	\$ (4,576,216)
<b>Total</b>	397,639	\$ 2,862,111,538	\$ 3,000,197,505	728,882	164,982	\$ (55,394,056)

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>Less Than \$10,000</b>	25,156	\$ 205,299,939	\$ 154,556,958	25,226	41	\$ 1,068,195
<b>\$ 10,000 - \$ 19,999</b>	100,158	\$ 1,496,311,671	\$ 1,187,684,496	109,130	2,327	\$ 25,710,830
<b>\$ 20,000 - \$ 29,999</b>	112,095	\$ 2,826,687,855	\$ 2,308,211,332	141,831	22,569	\$ 70,373,410
<b>\$ 30,000 - \$ 39,999</b>	115,546	\$ 4,025,209,548	\$ 3,332,144,143	153,553	45,399	\$ 123,252,410
<b>\$ 40,000 - \$ 49,999</b>	85,823	\$ 3,834,607,520	\$ 3,181,609,150	112,474	31,262	\$ 137,723,388
<b>\$ 50,000 - \$ 59,999</b>	56,484	\$ 3,084,618,948	\$ 2,533,199,290	74,187	19,709	\$ 117,836,922
<b>\$ 60,000 - \$ 74,999</b>	46,545	\$ 3,098,391,675	\$ 2,491,632,946	62,118	16,347	\$ 123,903,905
<b>\$ 75,000 - \$ 99,999</b>	30,743	\$ 2,620,686,650	\$ 2,046,857,084	42,031	10,139	\$ 109,857,993
<b>\$ 100,000 - \$ 124,999</b>	11,220	\$ 1,241,025,326	\$ 945,489,288	15,853	3,527	\$ 55,257,216
<b>\$ 125,000 - \$ 149,999</b>	4,889	\$ 665,111,614	\$ 500,800,963	7,179	1,560	\$ 31,022,038
<b>\$ 150,000 - \$ 199,999</b>	4,070	\$ 696,018,962	\$ 518,163,034	6,059	1,199	\$ 33,612,981
<b>\$ 200,000 - \$ 249,999</b>	1,678	\$ 371,884,743	\$ 271,846,476	2,565	433	\$ 18,471,063
<b>\$ 250,000 - \$ 499,999</b>	2,343	\$ 784,117,745	\$ 564,117,964	3,504	613	\$ 39,765,707
<b>\$ 500,000 - \$ 999,999</b>	651	\$ 433,158,799	\$ 298,367,308	974	147	\$ 21,374,546
<b>\$1,000,000 And Over</b>	286	\$ 746,674,823	\$ 514,834,269	431	55	\$ 32,113,259
<b>Total</b>	597,687	\$ 26,129,805,818	\$ 20,849,514,701	757,115	155,327	\$ 941,343,863

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	22,034	\$ (583,968,276)	\$ 81,346	34,737	1,342	\$ (499,911)
<b>\$ 1 - \$ 2,999</b>	40,747	\$ 67,086,232	\$ 6,888,005	50,180	3,984	\$ (454,166)
<b>\$ 3,000 - \$ 4,999</b>	35,508	\$ 142,385,047	\$ 63,898,712	42,849	4,319	\$ (891,751)
<b>\$ 5,000 - \$ 9,999</b>	64,142	\$ 453,102,432	\$ 286,854,474	86,676	15,187	\$ (4,961,889)
<b>\$ 10,000 - \$ 19,999</b>	50,239	\$ 729,134,874	\$ 501,392,267	95,154	49,727	\$ (17,544,127)
<b>\$ 20,000 - \$ 29,999</b>	19,820	\$ 467,088,980	\$ 389,872,832	38,230	31,895	\$ (5,207,429)
<b>\$ 30,000 - \$ 39,999</b>	2,574	\$ 87,685,929	\$ 38,944,539	4,562	1,977	\$ (216,559)
<b>\$ 40,000 - \$ 49,999</b>	1,369	\$ 61,402,858	\$ 25,321,037	2,212	244	\$ (34,849)
<b>\$ 50,000 - \$ 59,999</b>	1,001	\$ 54,800,701	\$ 27,716,648	1,501	132	\$ (22,035)
<b>\$ 60,000 - \$ 74,999</b>	981	\$ 65,437,343	\$ 33,946,060	1,451	144	\$ (67,569)
<b>\$ 75,000 - \$ 99,999</b>	628	\$ 53,541,506	\$ 30,235,294	926	125	\$ (16,532)
<b>\$ 100,000 - \$ 124,999</b>	252	\$ 27,944,056	\$ 16,128,392	390	51	\$ (27,635)
<b>\$ 125,000 - \$ 149,999</b>	133	\$ 18,189,161	\$ 10,219,599	212	32	\$ (9,543)
<b>\$ 150,000 - \$ 199,999</b>	108	\$ 18,560,601	\$ 9,504,764	171	34	\$ (89,689)
<b>\$ 200,000 - \$ 249,999</b>	58	\$ 12,884,402	\$ 7,990,055	99	15	\$ (151,763)
<b>\$ 250,000 - \$ 499,999</b>	72	\$ 25,209,651	\$ 13,281,790	111	11	\$ (191,772)
<b>\$ 500,000 - \$ 999,999</b>	33	\$ 22,391,341	\$ 10,475,434	51	7	\$ (17,980)
<b>\$1,000,000 and Over</b>	28	\$ 44,040,273	\$ 25,281,671	40	5	\$ (79,259)
<b>Total</b>	239,727	\$ 1,766,917,111	\$ 1,498,032,919	359,552	109,231	\$ (30,484,458)

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>Less Than \$10,000</b>	48	\$ (31,736,073)	\$ 121,469	125	26	\$ 185,448
<b>\$ 10,000 - \$ 19,999</b>	4,502	\$ 78,213,316	\$ 48,199,739	14,162	567	\$ 613,552
<b>\$ 20,000 - \$ 29,999</b>	12,291	\$ 312,144,849	\$ 212,595,105	35,965	3,901	\$ 4,714,108
<b>\$ 30,000 - \$ 39,999</b>	16,754	\$ 587,508,227	\$ 444,018,154	43,791	14,993	\$ 12,672,441
<b>\$ 40,000 - \$ 49,999</b>	15,380	\$ 690,017,688	\$ 542,239,222	38,027	16,270	\$ 20,691,171
<b>\$ 50,000 - \$ 59,999</b>	12,375	\$ 678,074,821	\$ 540,879,033	29,956	13,801	\$ 23,762,786
<b>\$ 60,000 - \$ 74,999</b>	13,178	\$ 882,446,931	\$ 709,988,572	31,232	14,823	\$ 34,042,976
<b>\$ 75,000 - \$ 99,999</b>	13,661	\$ 1,178,749,677	\$ 947,453,269	31,767	16,486	\$ 49,515,989
<b>\$ 100,000 - \$ 124,999</b>	7,374	\$ 819,933,735	\$ 647,854,153	17,005	9,009	\$ 36,293,692
<b>\$ 125,000 - \$ 149,999</b>	4,083	\$ 556,738,416	\$ 430,757,760	9,500	5,079	\$ 25,359,706
<b>\$ 150,000 - \$ 199,999</b>	3,933	\$ 674,375,093	\$ 510,585,744	9,229	4,944	\$ 31,396,409
<b>\$ 200,000 - \$ 249,999</b>	2,010	\$ 447,217,572	\$ 331,533,972	4,743	2,585	\$ 21,085,902
<b>\$ 250,000 - \$ 499,999</b>	3,219	\$ 1,098,538,893	\$ 803,459,228	7,620	4,367	\$ 54,179,392
<b>\$ 500,000 - \$ 999,999</b>	1,228	\$ 836,104,251	\$ 583,508,677	2,841	1,759	\$ 40,903,091
<b>\$1,000,000 And Over</b>	669	\$ 1,915,549,180	\$ 1,312,826,280	1,627	796	\$ 74,809,192
<b>Total</b>	110,705	\$ 10,723,876,576	\$ 8,066,020,377	277,590	109,406	\$ 430,225,855



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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	20,068	\$ (1,379,976,766)	\$ 201,674	67,931	6,439	\$ (5,467,693)
<b>\$ 1 - \$ 2,999</b>	5,926	\$ 8,697,003	\$ 40,409	20,500	1,469	\$ (171,377)
<b>\$ 3,000 - \$ 4,999</b>	4,204	\$ 16,932,576	\$ 540,131	14,727	942	\$ (359,266)
<b>\$ 5,000 - \$ 9,999</b>	11,291	\$ 85,341,556	\$ 25,411,914	38,720	3,079	\$ (742,656)
<b>\$ 10,000 - \$ 19,999</b>	19,828	\$ 283,880,295	\$ 143,821,625	64,751	10,176	\$ (2,820,863)
<b>\$ 20,000 - \$ 29,999</b>	9,022	\$ 219,087,111	\$ 133,063,941	26,350	10,387	\$ (1,620,369)
<b>\$ 30,000 - \$ 39,999</b>	1,851	\$ 62,484,238	\$ 25,316,359	5,564	2,138	\$ (230,775)
<b>\$ 40,000 - \$ 49,999</b>	708	\$ 31,537,330	\$ 9,207,211	2,281	365	\$ (64,647)
<b>\$ 50,000 - \$ 59,999</b>	448	\$ 24,474,384	\$ 8,541,177	1,442	208	\$ (242,913)
<b>\$ 60,000 - \$ 74,999</b>	500	\$ 33,703,630	\$ 14,139,476	1,542	295	\$ (55,016)
<b>\$ 75,000 - \$ 99,999</b>	485	\$ 41,778,171	\$ 19,990,270	1,453	315	\$ (93,090)
<b>\$ 100,000 - \$ 124,999</b>	339	\$ 37,943,817	\$ 20,878,457	990	207	\$ (190,826)
<b>\$ 125,000 - \$ 149,999</b>	196	\$ 26,839,460	\$ 15,667,499	542	144	\$ (163,813)
<b>\$ 150,000 - \$ 199,999</b>	256	\$ 44,320,057	\$ 26,423,503	649	238	\$ (287,929)
<b>\$ 200,000 - \$ 249,999</b>	152	\$ 33,751,222	\$ 20,270,997	398	138	\$ (13,052)
<b>\$ 250,000 - \$ 499,999</b>	295	\$ 102,571,381	\$ 59,151,492	740	294	\$ (2,179,892)
<b>\$ 500,000 - \$ 999,999</b>	132	\$ 91,522,795	\$ 49,856,388	357	117	\$ (68,557)
<b>\$1,000,000 and Over</b>	93	\$ 319,785,422	\$ 174,358,541	254	69	\$ (1,008,772)
<b>Total</b>	75,794	\$ 84,673,682	\$ 746,881,064	249,191	37,020	\$ (15,781,506)

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	422	\$ (946,850)	\$ 1,371,128	684	36	\$ 110,224
<b>\$ 1 - \$ 2,999</b>	441	\$ 637,019	\$ 2,614,210	567	70	\$ 58,778
<b>\$ 3,000 - \$ 4,999</b>	1,077	\$ 4,717,944	\$ 5,989,278	1,183	42	\$ 47,533
<b>\$ 5,000 - \$ 9,999</b>	19,809	\$ 158,269,192	\$ 133,246,925	24,097	1,022	\$ 1,169,062
<b>\$ 10,000 - \$ 19,999</b>	75,012	\$ 1,142,849,383	\$ 904,663,106	98,796	10,735	\$ 19,439,963
<b>\$ 20,000 - \$ 29,999</b>	92,052	\$ 2,316,071,437	\$ 1,885,224,746	112,918	24,188	\$ 61,754,718
<b>\$ 30,000 - \$ 39,999</b>	108,702	\$ 3,811,839,922	\$ 3,164,580,817	124,557	41,415	\$ 125,739,754
<b>\$ 40,000 - \$ 49,999</b>	106,958	\$ 4,802,954,128	\$ 3,995,855,102	118,279	54,239	\$ 176,112,494
<b>\$ 50,000 - \$ 59,999</b>	91,046	\$ 4,989,608,822	\$ 4,124,318,015	99,023	55,855	\$ 193,895,726
<b>\$ 60,000 - \$ 74,999</b>	94,216	\$ 6,300,177,998	\$ 5,132,913,594	102,306	66,703	\$ 258,168,075
<b>\$ 75,000 - \$ 99,999</b>	77,465	\$ 6,639,046,698	\$ 5,296,971,832	84,695	64,102	\$ 288,485,264
<b>\$ 100,000 - \$ 124,999</b>	34,915	\$ 3,874,525,605	\$ 3,025,597,419	38,618	31,657	\$ 179,955,323
<b>\$ 125,000 - \$ 149,999</b>	17,785	\$ 2,422,316,423	\$ 1,860,653,212	19,978	16,415	\$ 117,290,337
<b>\$ 150,000 - \$ 199,999</b>	16,206	\$ 2,774,296,901	\$ 2,105,610,566	18,572	15,111	\$ 139,676,081
<b>\$ 200,000 - \$ 249,999</b>	7,499	\$ 1,667,557,888	\$ 1,255,240,805	8,809	7,079	\$ 87,056,679
<b>\$ 250,000 - \$ 499,999</b>	10,860	\$ 3,660,680,023	\$ 2,703,644,141	12,734	10,556	\$ 194,549,084
<b>\$ 500,000 - \$ 999,999</b>	3,215	\$ 2,164,990,401	\$ 1,523,038,554	3,841	3,122	\$ 110,354,930
<b>\$1,000,000 and Over</b>	1,290	\$ 2,970,299,162	\$ 2,030,025,366	1,612	1,074	\$ 130,692,809
<b>Total</b>	758,970	\$ 49,699,892,096	\$ 39,151,558,816	871,269	403,421	\$ 2,084,556,834

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	12,918	\$ (123,296,681)	\$ 704,180	20,767	1,309	\$ (499,095)
<b>\$ 1 - \$ 2,999</b>	17,154	\$ 24,413,490	\$ 16,798,164	23,422	1,291	\$ (70,812)
<b>\$ 3,000 - \$ 4,999</b>	12,266	\$ 49,115,137	\$ 31,257,891	17,282	1,030	\$ (149,386)
<b>\$ 5,000 - \$ 9,999</b>	19,181	\$ 135,754,881	\$ 79,025,521	30,251	3,669	\$ (637,546)
<b>\$ 10,000 - \$ 19,999</b>	10,790	\$ 148,143,835	\$ 87,658,371	16,265	5,802	\$ (1,039,825)
<b>\$ 20,000 - \$ 29,999</b>	2,876	\$ 69,396,161	\$ 42,961,342	3,922	2,195	\$ (325,995)
<b>\$ 30,000 - \$ 39,999</b>	1,479	\$ 51,495,229	\$ 34,633,199	1,881	632	\$ (108,340)
<b>\$ 40,000 - \$ 49,999</b>	1,149	\$ 51,756,335	\$ 38,159,110	1,352	488	\$ (109,176)
<b>\$ 50,000 - \$ 59,999</b>	976	\$ 53,517,948	\$ 39,792,133	1,127	450	\$ (135,012)
<b>\$ 60,000 - \$ 74,999</b>	1,043	\$ 69,973,618	\$ 53,556,968	1,187	507	\$ (251,865)
<b>\$ 75,000 - \$ 99,999</b>	1,002	\$ 85,694,849	\$ 63,708,761	1,127	578	\$ (214,269)
<b>\$ 100,000 - \$ 124,999</b>	428	\$ 47,708,233	\$ 35,423,337	499	266	\$ (174,274)
<b>\$ 125,000 - \$ 149,999</b>	227	\$ 30,988,727	\$ 22,454,369	274	136	\$ (73,006)
<b>\$ 150,000 - \$ 199,999</b>	231	\$ 39,924,753	\$ 29,408,864	274	144	\$ (356,701)
<b>\$ 200,000 - \$ 249,999</b>	112	\$ 24,925,843	\$ 18,412,453	142	74	\$ (270,009)
<b>\$ 250,000 - \$ 499,999</b>	182	\$ 63,496,442	\$ 44,290,281	229	106	\$ (657,361)
<b>\$ 500,000 - \$ 999,999</b>	65	\$ 43,793,657	\$ 29,154,957	88	28	\$ (567,235)
<b>\$1,000,000 and Over</b>	39	\$ 143,718,288	\$ 87,883,621	50	26	\$ (3,488,185)
<b>Total</b>	82,118	\$ 1,010,520,745	\$ 755,283,522	120,139	18,731	\$ (9,128,092)

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

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
ADAIR	4,807	\$ 178,918,773	\$ 151,174,756	7,296	2,029	\$ 6,229,570
ADAMS	2,288	\$ 81,224,197	\$ 69,551,606	3,489	1,001	\$ 2,937,331
ALLAMAKEE	8,154	\$ 275,942,584	\$ 243,740,665	12,264	3,686	\$ 9,178,792
APPANOOSE	6,623	\$ 219,855,114	\$ 185,178,700	10,168	3,106	\$ 7,877,886
AUDUBON	3,432	\$ 136,835,640	\$ 117,946,686	5,244	1,344	\$ 4,117,642
BENTON	15,530	\$ 707,654,046	\$ 570,098,996	21,822	6,692	\$ 27,067,242
BLACK HAWK	74,655	\$ 3,382,790,098	\$ 2,648,192,319	106,207	31,637	\$ 127,717,169
BOONE	16,145	\$ 713,591,286	\$ 570,828,857	22,804	6,520	\$ 26,946,807
BREMER	14,937	\$ 696,461,028	\$ 557,545,285	21,616	6,452	\$ 27,469,348
BUCHANAN	12,356	\$ 515,683,600	\$ 433,745,643	17,509	6,105	\$ 19,727,040
BUENA VISTA	12,090	\$ 532,834,458	\$ 437,460,660	17,387	6,746	\$ 18,996,813
BUTLER	8,721	\$ 349,493,494	\$ 291,807,700	12,939	3,752	\$ 14,131,130
CALHOUN	5,600	\$ 214,383,444	\$ 183,227,033	8,464	2,354	\$ 8,584,907
CARROLL	13,193	\$ 571,180,406	\$ 469,576,402	18,811	5,772	\$ 21,343,349
CASS	7,792	\$ 304,673,450	\$ 254,109,255	11,748	3,211	\$ 11,289,703
CEDAR	11,464	\$ 492,468,378	\$ 407,320,810	16,352	4,763	\$ 19,740,831
CERRO GORDO	25,960	\$ 1,189,907,112	\$ 938,844,994	37,610	9,929	\$ 44,649,682
CHEROKEE	7,102	\$ 280,078,758	\$ 237,915,354	10,562	2,810	\$ 10,915,679
CHICKASAW	7,359	\$ 296,490,223	\$ 258,250,723	10,713	3,046	\$ 11,746,014
CLARKE	5,396	\$ 194,539,923	\$ 160,165,713	7,971	2,688	\$ 6,931,435
CLAY	10,121	\$ 432,442,084	\$ 348,124,346	14,706	4,121	\$ 16,135,262
CLAYTON	10,301	\$ 398,384,868	\$ 347,697,083	15,635	4,072	\$ 14,328,718

(Continued)

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

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
CLINTON	27,298	\$ 1,082,395,686	\$ 882,071,084	39,824	11,905	\$ 40,838,134
CRAWFORD	9,548	\$ 376,613,235	\$ 315,888,075	14,029	5,214	\$ 14,389,526
DALLAS	55,369	\$ 4,152,797,949	\$ 3,151,769,526	72,725	28,396	\$ 171,976,681
DAVIS	4,505	\$ 166,747,969	\$ 144,165,044	6,949	2,982	\$ 6,475,170
DECATUR	3,674	\$ 134,659,699	\$ 106,365,669	5,739	1,861	\$ 4,054,168
DELAWARE	10,698	\$ 410,805,362	\$ 355,813,426	15,215	4,651	\$ 16,499,886
DES MOINES	23,753	\$ 989,078,799	\$ 795,668,611	35,152	10,235	\$ 36,939,996
DICKINSON	11,706	\$ 578,350,433	\$ 464,161,619	17,730	3,894	\$ 21,859,653
DUBUQUE	61,845	\$ 3,059,684,752	\$ 2,372,310,185	86,423	25,841	\$ 113,765,881
EMMET	5,418	\$ 200,838,201	\$ 166,709,537	8,036	2,275	\$ 6,865,303
FAYETTE	11,011	\$ 377,593,115	\$ 328,478,804	16,420	4,625	\$ 14,449,409
FLOYD	9,096	\$ 341,268,990	\$ 292,358,487	13,403	4,106	\$ 13,301,028
FRANKLIN	5,545	\$ 231,840,030	\$ 190,532,666	8,383	2,522	\$ 8,813,494
FREMONT	3,886	\$ 165,450,519	\$ 136,227,405	5,859	1,701	\$ 5,380,717
GREENE	5,230	\$ 188,432,137	\$ 165,335,272	7,917	2,224	\$ 7,544,772
GRUNDY	7,488	\$ 358,374,270	\$ 285,936,334	10,745	3,131	\$ 14,362,057
GUTHRIE	6,364	\$ 295,404,753	\$ 235,649,241	9,602	2,555	\$ 11,307,264
HAMILTON	8,794	\$ 416,229,149	\$ 358,473,617	12,915	3,847	\$ 15,390,845
HANCOCK	6,474	\$ 256,222,289	\$ 219,019,875	9,563	2,580	\$ 10,094,448
HARDIN	10,112	\$ 378,630,827	\$ 327,558,846	15,002	4,288	\$ 15,065,476
HARRISON	8,404	\$ 353,829,445	\$ 297,630,123	12,118	3,782	\$ 10,400,639
HENRY	11,242	\$ 409,183,293	\$ 338,217,595	16,467	4,977	\$ 15,158,108

(Continued)

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

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
HOWARD	5,801	\$ 205,328,939	\$ 174,180,688	8,462	2,617	\$ 6,442,434
HUMBOLDT	5,697	\$ 248,108,529	\$ 203,534,611	8,342	2,577	\$ 9,857,947
IDA	4,301	\$ 205,979,996	\$ 166,906,800	6,243	1,854	\$ 7,887,651
IOWA	10,563	\$ 443,523,979	\$ 363,219,952	14,868	4,450	\$ 17,369,199
JACKSON	11,836	\$ 436,592,483	\$ 373,917,438	17,258	4,808	\$ 17,068,733
JASPER	21,538	\$ 911,523,549	\$ 737,332,669	30,889	9,357	\$ 35,377,559
JEFFERSON	8,596	\$ 327,856,257	\$ 282,066,358	13,359	3,148	\$ 13,075,595
JOHNSON	85,754	\$ 4,872,629,709	\$ 3,783,018,241	113,477	33,910	\$ 196,740,004
JONES	11,509	\$ 466,650,464	\$ 386,055,317	16,946	4,687	\$ 18,051,577
KEOKUK	5,653	\$ 199,440,098	\$ 177,196,942	8,547	2,621	\$ 8,005,751
KOSSUTH	9,423	\$ 429,015,759	\$ 342,925,981	13,955	3,767	\$ 14,524,823
LEE	18,456	\$ 770,274,390	\$ 629,250,896	27,679	8,066	\$ 29,217,978
LINN	138,528	\$ 7,146,449,819	\$ 5,545,674,710	191,018	59,799	\$ 274,368,338
LOUISA	6,372	\$ 248,617,446	\$ 204,487,516	9,069	2,953	\$ 9,300,679
LUCAS	4,898	\$ 173,297,641	\$ 146,718,143	7,281	2,330	\$ 6,714,937
LYON	7,074	\$ 301,629,140	\$ 256,681,957	10,015	3,802	\$ 11,633,827
MADISON	9,823	\$ 478,905,659	\$ 380,629,912	13,836	4,575	\$ 19,476,806
MAHASKA	12,137	\$ 493,254,124	\$ 401,168,460	17,477	5,725	\$ 18,779,840
MARION	19,858	\$ 955,340,316	\$ 757,081,065	28,284	9,051	\$ 36,860,865
MARSHALL	22,187	\$ 905,796,636	\$ 728,211,671	32,515	11,537	\$ 33,267,243
MILLS	8,307	\$ 408,692,161	\$ 324,336,315	12,149	3,962	\$ 11,044,074
MITCHELL	6,356	\$ 249,479,981	\$ 211,187,115	9,391	2,832	\$ 8,641,786

(Continued)

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

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
MONONA	4,965	\$ 198,330,536	\$ 167,364,280	7,497	2,109	\$ 7,709,581
MONROE	4,183	\$ 171,372,764	\$ 143,872,503	6,210	1,946	\$ 6,696,255
MONTGOMERY	5,864	\$ 223,385,060	\$ 184,019,126	8,785	2,536	\$ 8,194,099
MUSCATINE	25,789	\$ 1,098,678,465	\$ 888,646,761	36,495	12,199	\$ 42,025,637
O'BRIEN	8,701	\$ 360,403,485	\$ 301,528,004	12,659	3,711	\$ 13,490,923
OSCEOLA	3,673	\$ 130,157,569	\$ 117,733,650	5,404	1,639	\$ 4,977,538
PAGE	8,076	\$ 302,779,700	\$ 248,863,188	12,047	3,403	\$ 10,903,944
PALO ALTO	5,317	\$ 200,460,712	\$ 172,951,345	7,809	2,247	\$ 7,774,763
PLYMOUTH	15,722	\$ 744,837,161	\$ 614,199,193	22,210	7,280	\$ 30,101,693
POCAHONTAS	4,041	\$ 154,648,881	\$ 134,043,224	6,143	1,633	\$ 6,077,337
POLK	297,516	\$ 16,844,747,936	\$ 12,947,655,525	399,922	139,112	\$ 668,518,489
POTTAWATTAMIE	53,172	\$ 2,361,014,547	\$ 1,848,339,103	76,405	25,298	\$ 56,889,580
POWESHIEK	10,866	\$ 465,008,530	\$ 378,866,308	15,892	4,213	\$ 18,278,472
RINGGOLD	2,522	\$ 79,488,655	\$ 73,973,978	3,958	1,185	\$ 2,198,380
SAC	6,123	\$ 247,574,782	\$ 211,290,210	9,162	2,457	\$ 10,123,960
SCOTT	103,710	\$ 5,521,140,095	\$ 4,327,004,039	146,284	46,974	\$ 212,816,679
SHELBY	7,298	\$ 320,701,870	\$ 264,316,923	10,737	3,005	\$ 11,836,811
SIOUX	20,115	\$ 993,524,570	\$ 806,915,071	28,055	11,286	\$ 36,345,816
STORY	50,939	\$ 2,559,010,410	\$ 1,994,311,127	68,233	17,999	\$ 100,655,554
TAMA	9,613	\$ 442,277,275	\$ 337,486,151	14,332	4,399	\$ 13,970,342
TAYLOR	3,299	\$ 104,548,476	\$ 95,678,491	5,100	1,486	\$ 4,110,990
UNION	6,866	\$ 239,376,088	\$ 202,506,429	10,311	3,102	\$ 8,902,862

(Continued)

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

<b>County</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>VAN BUREN</b>	3,812	\$ 145,170,002	\$ 121,513,262	5,928	1,895	\$ 5,015,238
<b>WAPELLO</b>	18,977	\$ 698,456,779	\$ 577,134,824	27,821	9,429	\$ 25,559,678
<b>WARREN</b>	31,517	\$ 1,650,147,503	\$ 1,288,645,739	43,401	14,467	\$ 66,167,516
<b>WASHINGTON</b>	13,303	\$ 554,983,801	\$ 454,440,339	19,363	6,400	\$ 20,709,756
<b>WAYNE</b>	3,305	\$ 101,096,779	\$ 94,062,155	5,105	1,951	\$ 3,936,819
<b>WEBSTER</b>	20,080	\$ 854,653,066	\$ 692,827,019	29,053	8,820	\$ 32,297,420
<b>WINNEBAGO</b>	6,491	\$ 239,863,057	\$ 199,275,273	9,567	2,600	\$ 8,684,217
<b>WINNESHIEK</b>	11,948	\$ 471,234,463	\$ 408,202,613	17,532	4,318	\$ 18,524,650
<b>WOODBURY</b>	59,406	\$ 2,525,788,957	\$ 2,014,919,109	83,447	30,961	\$ 84,601,926
<b>WORTH</b>	4,553	\$ 173,582,730	\$ 142,133,894	6,614	1,813	\$ 5,879,921
<b>WRIGHT</b>	7,086	\$ 268,590,383	\$ 223,945,159	10,782	3,407	\$ 10,052,999
<b>Total</b>	1,865,001	\$ 89,415,686,028	\$ 71,067,291,399	2,634,856	833,136	\$ 3,400,732,496



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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Itemized Deduction</b>	<b>Taxable Income</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	13,170	\$ (928,133,431)	\$ 42,617,719	\$ 118,472,391	\$ 1,806,938	\$ (4,642,612)
<b>\$ 1 - \$ 2,999</b>	13,041	\$ 18,835,758	\$ (753,114)	\$ 14,343,240	\$ 17,968,696	\$ 5,746
<b>\$ 3,000 - \$ 4,999</b>	9,146	\$ 36,706,477	\$ 1,299,023	\$ 13,985,528	\$ 27,373,175	\$ (219,507)
<b>\$ 5,000 - \$ 9,999</b>	25,356	\$ 191,252,371	\$ 13,320,717	\$ 61,408,221	\$ 130,445,440	\$ 643,079
<b>\$ 10,000 - \$ 19,999</b>	70,803	\$ 1,083,704,544	\$ 88,924,128	\$ 328,607,463	\$ 707,761,564	\$ 12,197,312
<b>\$ 20,000 - \$ 29,999</b>	85,825	\$ 2,158,741,987	\$ 175,285,145	\$ 494,714,365	\$ 1,527,931,249	\$ 44,407,930
<b>\$ 30,000 - \$ 39,999</b>	105,186	\$ 3,695,426,048	\$ 280,976,613	\$ 622,656,095	\$ 2,813,831,550	\$ 105,309,038
<b>\$ 40,000 - \$ 49,999</b>	111,821	\$ 5,029,406,516	\$ 395,072,111	\$ 699,683,174	\$ 3,942,767,069	\$ 166,977,429
<b>\$ 50,000 - \$ 59,999</b>	101,977	\$ 5,592,953,626	\$ 480,710,081	\$ 695,167,068	\$ 4,418,107,723	\$ 200,547,570
<b>\$ 60,000 - \$ 74,999</b>	112,522	\$ 7,533,453,530	\$ 732,217,337	\$ 876,854,400	\$ 5,919,154,278	\$ 288,199,784
<b>\$ 75,000 - \$ 99,999</b>	98,945	\$ 8,492,900,611	\$ 956,874,709	\$ 937,409,843	\$ 6,586,848,626	\$ 347,869,669
<b>\$ 100,000 - \$ 124,999</b>	46,878	\$ 5,204,466,848	\$ 664,959,019	\$ 548,767,374	\$ 3,975,709,598	\$ 228,727,173
<b>\$ 125,000 - \$ 149,999</b>	24,314	\$ 3,311,958,138	\$ 467,806,495	\$ 337,478,007	\$ 2,496,302,431	\$ 151,880,024
<b>\$ 150,000 - \$ 199,999</b>	22,424	\$ 3,842,876,784	\$ 589,675,269	\$ 376,560,276	\$ 2,859,206,790	\$ 181,697,663
<b>\$ 200,000 - \$ 249,999</b>	10,587	\$ 2,353,762,501	\$ 390,198,595	\$ 214,940,090	\$ 1,733,257,021	\$ 114,683,762
<b>\$ 250,000 - \$ 499,999</b>	15,894	\$ 5,382,330,733	\$ 1,021,428,916	\$ 443,174,885	\$ 3,896,031,041	\$ 265,271,600
<b>\$ 500,000 - \$ 999,999</b>	5,126	\$ 3,467,767,975	\$ 788,929,094	\$ 270,045,799	\$ 2,394,355,781	\$ 165,024,034
<b>\$1,000,000 and Over</b>	2,356	\$ 6,062,773,522	\$ 1,436,572,229	\$ 465,969,598	\$ 4,083,964,623	\$ 229,002,621
<b>Total</b>	875,371	\$ 62,531,184,538	\$ 8,526,114,086	\$ 7,520,237,817	\$ 47,532,823,593	\$ 2,497,582,315

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Standard Deduction</b>	<b>Taxable Income</b>	<b>Tax Liability</b>
<b>\$ 0 or Less</b>	42,328	\$ (1,199,060,232)	\$ 8,294,620	\$ 131,140,667	\$ 606,626	\$ (1,499,326)
<b>\$ 1 - \$ 2,999</b>	51,231	\$ 82,003,438	\$ 407,125	\$ 76,010,505	\$ 8,372,092	\$ (637,638)
<b>\$ 3,000 - \$ 4,999</b>	43,913	\$ 176,461,645	\$ 159,401	\$ 102,753,489	\$ 74,333,364	\$ (1,131,416)
<b>\$ 5,000 - \$ 9,999</b>	114,207	\$ 853,761,776	\$ 13,582,136	\$ 291,776,754	\$ 548,696,058	\$ (4,784,634)
<b>\$ 10,000 - \$ 19,999</b>	189,726	\$ 2,794,828,830	\$ 96,374,009	\$ 531,684,051	\$ 2,165,658,040	\$ 12,162,218
<b>\$ 20,000 - \$ 29,999</b>	162,331	\$ 4,051,734,406	\$ 135,665,363	\$ 467,761,949	\$ 3,443,998,049	\$ 85,280,513
<b>\$ 30,000 - \$ 39,999</b>	141,720	\$ 4,930,797,045	\$ 295,335,479	\$ 404,764,738	\$ 4,225,805,661	\$ 155,799,893
<b>\$ 40,000 - \$ 49,999</b>	99,566	\$ 4,442,869,343	\$ 305,839,623	\$ 282,845,635	\$ 3,849,623,763	\$ 167,340,952
<b>\$ 50,000 - \$ 59,999</b>	60,353	\$ 3,292,141,998	\$ 257,618,682	\$ 173,206,667	\$ 2,856,338,573	\$ 134,547,904
<b>\$ 60,000 - \$ 74,999</b>	43,941	\$ 2,916,677,665	\$ 263,252,917	\$ 129,762,126	\$ 2,517,023,338	\$ 127,540,722
<b>\$ 75,000 - \$ 99,999</b>	25,039	\$ 2,126,596,940	\$ 223,870,001	\$ 76,926,777	\$ 1,818,367,884	\$ 99,665,686
<b>\$ 100,000 - \$ 124,999</b>	7,650	\$ 844,613,924	\$ 100,378,164	\$ 24,017,428	\$ 715,661,448	\$ 42,386,323
<b>\$ 125,000 - \$ 149,999</b>	2,999	\$ 408,225,663	\$ 50,908,998	\$ 9,448,370	\$ 344,250,971	\$ 21,545,695
<b>\$ 150,000 - \$ 199,999</b>	2,380	\$ 404,619,583	\$ 52,475,106	\$ 7,299,029	\$ 340,489,685	\$ 22,253,489
<b>\$ 200,000 - \$ 249,999</b>	922	\$ 204,459,169	\$ 27,093,751	\$ 2,814,994	\$ 172,037,737	\$ 11,495,058
<b>\$ 250,000 - \$ 499,999</b>	1,077	\$ 352,283,402	\$ 55,635,515	\$ 3,254,132	\$ 291,913,855	\$ 20,193,558
<b>\$ 500,000 - \$ 999,999</b>	198	\$ 124,193,269	\$ 24,806,511	\$ 594,240	\$ 100,045,537	\$ 6,954,761
<b>\$1,000,000 and Over</b>	49	\$ 77,293,626	\$ 15,456,274	\$ 156,640	\$ 61,245,125	\$ 4,036,423
<b>Total</b>	989,630	\$ 26,884,501,490	\$ 1,927,153,675	\$ 2,716,218,191	\$ 23,534,467,806	\$ 903,150,181

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Tuition and Textbook Tax Credit</b>	<b>Firefighter/EMS/Reserve Peace Officer Tax Credit</b>	<b>Nonresident/Part-Year Resident Credit</b>	<b>Out-of-State Tax Credit</b>	<b>Other Nonrefundable Tax Credits</b>
<b>\$ 0 or Less</b>	55,498	\$ 13,736	\$ 10,178	\$ -	\$ 224	\$ 51,020
<b>\$ 1 - \$ 2,999</b>	64,272	\$ 4,562	\$ 3,658	\$ 381	\$ 367	\$ 99
<b>\$ 3,000 - \$ 4,999</b>	53,059	\$ 2,701	\$ 3,340	\$ 16,709	\$ 542	\$ 39
<b>\$ 5,000 - \$ 9,999</b>	139,563	\$ 26,045	\$ 21,951	\$ 35,904	\$ 21,870	\$ 3,504
<b>\$ 10,000 - \$ 19,999</b>	260,529	\$ 262,401	\$ 75,179	\$ 816,284	\$ 558,112	\$ 86,434
<b>\$ 20,000 - \$ 29,999</b>	248,156	\$ 736,677	\$ 117,271	\$ 2,131,813	\$ 2,115,956	\$ 317,638
<b>\$ 30,000 - \$ 39,999</b>	246,906	\$ 1,521,444	\$ 193,727	\$ 3,082,916	\$ 5,115,059	\$ 578,143
<b>\$ 40,000 - \$ 49,999</b>	211,387	\$ 1,842,649	\$ 252,589	\$ 3,238,148	\$ 7,690,673	\$ 828,573
<b>\$ 50,000 - \$ 59,999</b>	162,330	\$ 1,872,669	\$ 217,837	\$ 3,354,890	\$ 8,162,304	\$ 985,742
<b>\$ 60,000 - \$ 74,999</b>	156,463	\$ 2,245,427	\$ 201,059	\$ 4,696,942	\$ 11,381,929	\$ 1,554,453
<b>\$ 75,000 - \$ 99,999</b>	123,984	\$ 2,336,283	\$ 130,459	\$ 6,479,287	\$ 13,659,031	\$ 2,752,785
<b>\$ 100,000 - \$ 124,999</b>	54,528	\$ 1,223,228	\$ 43,969	\$ 5,274,917	\$ 8,276,637	\$ 2,332,936
<b>\$ 125,000 - \$ 149,999</b>	27,313	\$ 685,581	\$ 15,876	\$ 4,010,152	\$ 5,526,150	\$ 2,079,206
<b>\$ 150,000 - \$ 199,999</b>	24,804	\$ 696,161	\$ 11,981	\$ 5,415,295	\$ 7,041,455	\$ 3,340,334
<b>\$ 200,000 - \$ 249,999</b>	11,509	\$ 340,617	\$ 4,023	\$ 3,789,449	\$ 4,776,558	\$ 2,628,848
<b>\$ 250,000 - \$ 499,999</b>	16,971	\$ 609,646	\$ 6,100	\$ 9,005,470	\$ 12,167,180	\$ 9,758,903
<b>\$ 500,000 - \$ 999,999</b>	5,324	\$ 219,912	\$ 1,000	\$ 5,052,480	\$ 9,754,941	\$ 12,237,169
<b>\$1,000,000 and Over</b>	2,405	\$ 75,512	\$ 300	\$ 17,471,388	\$ 26,068,658	\$ 62,055,208
<b>Total</b>	1,865,001	\$ 14,715,251	\$ 1,310,497	\$ 73,872,425	\$ 122,317,646	\$ 101,591,034

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

<b>AGI Class</b>	<b>Number of Taxpayers</b>	<b>Fuel Tax Credit</b>	<b>Child and Dependent Care Tax Credit</b>	<b>Early Childhood Development Tax Credit</b>	<b>Earned Income Tax Credit</b>	<b>Other Refundable Tax Credits</b>
<b>\$ 0 or Less</b>	55,498	\$ 534,750	\$ 76,945	\$ 17,565	\$ 683,540	\$ 5,158,399
<b>\$ 1 - \$ 2,999</b>	64,272	\$ 46,724	\$ 56,042	\$ 19,999	\$ 554,798	\$ 20,026
<b>\$ 3,000 - \$ 4,999</b>	53,059	\$ 38,838	\$ 70,253	\$ 13,708	\$ 1,034,041	\$ 246,350
<b>\$ 5,000 - \$ 9,999</b>	139,563	\$ 120,256	\$ 292,316	\$ 54,310	\$ 5,988,778	\$ 181,389
<b>\$ 10,000 - \$ 19,999</b>	260,529	\$ 314,758	\$ 1,209,075	\$ 139,033	\$ 24,109,651	\$ 332,507
<b>\$ 20,000 - \$ 29,999</b>	248,156	\$ 295,521	\$ 1,718,988	\$ 145,567	\$ 20,996,035	\$ 516,770
<b>\$ 30,000 - \$ 39,999</b>	246,906	\$ 235,800	\$ 1,536,225	\$ 127,777	\$ 10,292,895	\$ 320,167
<b>\$ 40,000 - \$ 49,999</b>	211,387	\$ 189,219	\$ 330,366	\$ 69,864	\$ 2,079,912	\$ 380,861
<b>\$ 50,000 - \$ 59,999</b>	162,330	\$ 181,418	\$ -	\$ -	\$ 118,555	\$ 585,014
<b>\$ 60,000 - \$ 74,999</b>	156,463	\$ 164,266	\$ -	\$ -	\$ -	\$ 696,044
<b>\$ 75,000 - \$ 99,999</b>	123,984	\$ 147,774	\$ -	\$ -	\$ -	\$ 826,283
<b>\$ 100,000 - \$ 124,999</b>	54,528	\$ 121,927	\$ -	\$ -	\$ -	\$ 732,276
<b>\$ 125,000 - \$ 149,999</b>	27,313	\$ 65,737	\$ -	\$ -	\$ -	\$ 562,353
<b>\$ 150,000 - \$ 199,999</b>	24,804	\$ 78,069	\$ -	\$ -	\$ -	\$ 1,304,174
<b>\$ 200,000 - \$ 249,999</b>	11,509	\$ 68,695	\$ -	\$ -	\$ -	\$ 835,701
<b>\$ 250,000 - \$ 499,999</b>	16,971	\$ 114,508	\$ -	\$ -	\$ -	\$ 4,461,755
<b>\$ 500,000 - \$ 999,999</b>	5,324	\$ 59,325	\$ -	\$ -	\$ -	\$ 1,812,328
<b>\$1,000,000 and Over</b>	2,405	\$ 152,207	\$ -	\$ -	\$ -	\$ 8,356,914
<b>Total</b>	1,865,001	\$ 2,929,792	\$ 5,290,210	\$ 587,823	\$ 65,858,205	\$ 27,329,311

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

<b>2019 Taxable Income Brackets</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$0</b>	112,651	\$ (1,639,193,163)	\$ 300,063,187	\$ -	238,307	20,579	\$ (9,163,928)
<b>\$ 1 - \$ 1,638</b>	44,129	\$ 177,388,975	\$ 14,976,429	\$ 37,472,094	65,783	5,864	\$ (1,208,892)
<b>\$ 1,638 - \$ 3,276</b>	52,924	\$ 307,346,669	\$ 23,639,825	\$ 130,835,773	78,657	6,878	\$ (1,812,729)
<b>\$ 3,276 - \$ 6,552</b>	109,416	\$ 947,351,761	\$ 63,926,188	\$ 538,999,976	168,152	19,400	\$ (5,659,240)
<b>\$ 6,552 - \$14,742</b>	247,389	\$ 3,705,409,904	\$ 243,970,404	\$ 2,601,080,604	377,601	68,671	\$ 17,403,310
<b>\$ 14,742 - \$24,570</b>	269,813	\$ 6,805,560,170	\$ 455,151,165	\$ 5,308,478,198	383,898	98,141	\$ 137,617,829
<b>\$ 24,570 - \$32,760</b>	229,708	\$ 8,093,708,497	\$ 560,130,381	\$ 6,581,762,250	302,571	93,353	\$ 243,123,999
<b>\$ 32,760 - \$49,140</b>	377,085	\$ 18,477,899,334	\$ 1,447,698,883	\$ 15,220,890,550	472,757	188,771	\$ 672,760,930
<b>\$ 49,140 - \$73,710</b>	254,406	\$ 18,496,080,556	\$ 1,814,886,627	\$ 15,012,839,077	318,621	178,816	\$ 761,005,188
<b>\$ 73,710 and Over</b>	167,480	\$ 34,044,133,325	\$ 5,528,824,672	\$ 25,634,932,877	228,509	152,663	\$ 1,586,666,029
<b>Total</b>	1,865,001	\$ 89,415,686,028	\$10,453,267,761	\$ 71,067,291,399	2,634,856	833,136	\$ 3,400,732,496

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

<b>2019 Taxable Income Brackets</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$0</b>	392	\$ (37,769,079)	\$ 3,186,386	\$ -	755	53	\$ 385,675
<b>\$ 1 - \$ 1,638</b>	67	\$ 305,948	\$ 76,089	\$ 51,261	117	6	\$ 8,178
<b>\$ 1,638 - \$ 3,276</b>	128	\$ 571,324	\$ (135,624)	\$ 323,718	194	2	\$ 16,213
<b>\$ 3,276 - \$ 6,552</b>	31,630	\$ 282,077,207	\$ 23,579,000	\$ 175,089,174	37,785	75	\$ 759,829
<b>\$ 6,552 - \$14,742</b>	180,051	\$ 2,746,466,578	\$ 228,431,884	\$ 1,927,216,978	242,264	10,981	\$ 36,116,094
<b>\$ 14,742 - \$24,570</b>	239,843	\$ 6,104,417,246	\$ 448,761,235	\$ 4,760,018,559	323,270	52,252	\$ 144,996,587
<b>\$ 24,570 - \$32,760</b>	226,272	\$ 7,969,856,471	\$ 554,030,588	\$ 6,485,949,179	296,683	89,678	\$ 243,633,030
<b>\$ 32,760 - \$49,140</b>	373,256	\$ 18,277,223,401	\$ 1,429,322,298	\$ 15,065,928,225	467,462	187,250	\$ 673,283,183
<b>\$ 49,140 - \$73,710</b>	251,316	\$ 18,258,316,085	\$ 1,790,001,820	\$ 14,829,867,843	314,370	177,290	\$ 761,646,232
<b>\$ 73,710 and Over</b>	164,407	\$ 32,952,109,309	\$ 5,406,174,118	\$ 24,822,648,957	223,074	150,567	\$ 1,595,281,531
<b>Total</b>	1,467,362	\$ 86,553,574,490	\$ 9,883,427,794	\$ 68,067,093,894	1,905,974	668,154	\$ 3,456,126,552

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

<b>2019 Taxable Income Brackets</b>	<b>Number of Taxpayers</b>	<b>Adjusted Gross Income</b>	<b>Federal Tax Deduction</b>	<b>Taxable Income</b>	<b>Number of Personal Credits</b>	<b>Number of Dependent Credits</b>	<b>Tax Liability</b>
<b>\$0</b>	112,259	\$ (1,601,424,084)	\$ 296,876,801	\$ -	237,552	20,526	\$ (9,549,603)
<b>\$ 1 - \$ 1,638</b>	44,062	\$ 177,083,027	\$ 14,900,340	\$ 37,420,833	65,666	5,858	\$ (1,217,070)
<b>\$ 1,638 - \$ 3,276</b>	52,796	\$ 306,775,345	\$ 23,775,449	\$ 130,512,055	78,463	6,876	\$ (1,828,942)
<b>\$ 3,276 - \$ 6,552</b>	77,786	\$ 665,274,554	\$ 40,347,188	\$ 363,910,802	130,367	19,325	\$ (6,419,069)
<b>\$ 6,552 - \$14,742</b>	67,338	\$ 958,943,326	\$ 15,538,520	\$ 673,863,626	135,337	57,690	\$ (18,712,784)
<b>\$ 14,742 - \$24,570</b>	29,970	\$ 701,142,924	\$ 6,389,930	\$ 548,459,639	60,628	45,889	\$ (7,378,758)
<b>\$ 24,570 - \$32,760</b>	3,436	\$ 123,852,026	\$ 6,099,793	\$ 95,813,071	5,888	3,675	\$ (509,031)
<b>\$ 32,760 - \$49,140</b>	3,829	\$ 200,675,933	\$ 18,376,585	\$ 154,962,325	5,295	1,521	\$ (522,253)
<b>\$ 49,140 - \$73,710</b>	3,090	\$ 237,764,471	\$ 24,884,807	\$ 182,971,234	4,251	1,526	\$ (641,044)
<b>\$ 73,710 and Over</b>	3,073	\$ 1,092,024,016	\$ 122,650,554	\$ 812,283,920	5,435	2,096	\$ (8,615,502)
<b>Total</b>	397,639	\$ 2,862,111,538	\$ 569,839,967	\$ 3,000,197,505	728,882	164,982	\$ (55,394,056)