



BACK-TAX RELIEF FOR YOU & IOWA

IOWA
TAX AMNESTY
REPORT

JANUARY 1987

STATE OF IOWA
DEPARTMENT OF REVENUE AND FINANCE

MESSAGE FROM THE DIRECTOR

On February 14, 1986 Governor Branstad signed into law House File 764 which provided delinquent taxpayers a two month amnesty period to step forward and pay their state tax debts before stiffer tax penalties went into effect. This report is being issued pursuant to the provisions of that Act. Not only was the program a tremendous success in terms of the revenue it raised, it also added previously unidentified non-filers to the Iowa tax rolls.

I am pleased to report that the Department of Revenue and Finance implemented this program and completed the processing of all applications within two months after the amnesty period ended. Other states which have had amnesty programs prior to Iowa's, have taken longer to process applications. To acquaint you with the results of the amnesty program, I am submitting a final analysis of the Iowa Tax Amnesty program which includes a review of the program and supporting graphs depicting a breakdown of the amnesty receipts and a comparison to other states' amnesty programs.



Gerald D. Bair, Director
Department of Revenue and Finance

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DEFINITIONS OF AMNESTY CATEGORIES REFERENCED IN THIS REPORT

The following terms are used throughout this report and are defined to provide the reader with an understanding of their meaning.

- Non Filer - Includes all applications who have failed to file tax returns for one or more tax periods.
- Amended - Includes all applicants who filed tax returns but underreported their tax liability. Applicants amended their original tax returns to report and pay the additional tax liability.
- Accounts Receivable - Includes all applicants who the Department of Revenue and Finance had identified and billed for taxes delinquent as of December 31, 1985 and the applicant had not formally protested the billing.
- Not In Protest
- Accounts Receivable - Includes all applicants who the Department of Revenue and Finance had identified and billed for taxes delinquent as of December 31, 1985 and the applicant formally protested the amount of the billing.
- In Protest

SUMMARY OF AMNESTY PROGRAM

I. Amnesty accomplished the following results by:

- . Collecting more than \$35 million in delinquent taxes.
- . Identifying non-filers who paid delinquent tax liabilities and are now on our tax files for future years.
- . Collecting over \$9 million from non-filers and taxpayers who filed amended returns.
- . Adding new taxpayers to the department's tax files with future revenue projected between \$1-3 million.
- . Collecting \$26 million dollars collected from known delinquents. Revenue collections were accelerated and received without the usual collection efforts necessary.
- . Offering an excellent opportunity for obtaining public awareness of the importance of filing and paying taxes on time and for future consequences if taxes are not paid timely.

II. Facts about the amnesty program:

- . Iowa was the 21st state to implement an amnesty program.
- . Over 6500 applications received and over \$35 million collected.
- . Applications received from every Iowa county and from 43 other states and the District of Columbia.
- . Collections per application ranged from \$1 to over \$3 million.
- . Tax periods per application ranged from one month to 31 years.
- . Collections were received from all tax types except cigarette & tobacco.

III. Additional information about the program:

- . A comparison of Iowa receipts to total annual receipts or revenue collected per capita shows that Iowa's program was one of the most successful conducted in the country. (Graphs N and O)
- . Receipts exceeded projections due to widespread publicity efforts and the effects of the three Attorney General's Opinions issued which permitted assessments issued in 1986 to qualify and to allow continued appeals to assessments paid under the amnesty program.

IV. This report provides an analysis of the amnesty program including:

- . Overview of legislation
- . Publicity campaign
- . Synopsis of the post-amnesty program
- . Tables & graphs depicting participation in the program.

IOWA AMNESTY LEGISLATION OVERVIEW

House File 764 provided a two month amnesty period wherein individuals and businesses could apply for amnesty of past due taxes and receive a reduction in penalties and interest. Also, the legislation provided for stricter enforcement provisions after the amnesty period. Below are the primary provisions of the amnesty legislation.

- One time Amnesty administered by Iowa Department of Revenue and Finance from September 2 through October 31, 1986.
- Under Amnesty, penalties due on back taxes were eliminated and 50% of the interest was eliminated on those taxes.
- In return for Amnesty the Department agreed not to prosecute for criminal violations of revenue tax laws.
- Amnesty applied to individual and business taxes delinquent as of December 31, 1985.
- Those eligible for Amnesty included individuals or businesses who had knowingly or inadvertently failed to meet their state tax obligations by failing to file tax returns or filing tax returns but underreporting their tax liability. Also included were those known tax delinquents who were on the books of the Department of Revenue and Finance as of December 31, 1985.
- Those under criminal investigation for state tax violations were not eligible for Amnesty, nor were those who were a party in tax related criminal litigation pending in state courts.
- All state taxes collected by the Department were affected including:
 - .cigarette & tobacco tax
 - .motor fuel tax
 - .railway vehicle fuel tax
 - .individual income tax
 - .sales tax
 - .franchise tax
 - .corporate income tax
 - .hotel/motel tax
 - .use tax
 - .inheritance tax
- Amnesty did not apply to property taxes, unemployment taxes or beer and liquor taxes.

IOWA TAX AMNESTY PROMOTION

An advertising agency was hired to assist in the development of the amnesty promotion campaign. During the summer months, a slogan, logo and advertising material were developed.

The tax amnesty campaign featured a logo representing a fizzing tablet taken for relief of headaches and stomach discomfort. Printed on the tablet were the words "TAX RELIEF," and "IOWA TAX AMNESTY" was featured on the container for the tablets. The logo was usually accompanied by the campaign slogan "IOWA TAX AMNESTY: BACK-TAX RELIEF FOR YOU & IOWA," and included the in-state tollfree number: 1-800-BACKTAX.

Prior to the campaign's September 2 starting date, an in-state tollfree line was operating and continued in service through October 31. Taxpayer questions were also handled at the Department's regular Taxpayer Service's number, as well as in the field offices located throughout the state. Over 15,000 taxpayer contacts occurred including phone calls, form orders, direct amnesty assistance, and walk-ins.

Also, prior to the official start of the program on September 2, presentations were made to such groups as attorneys and tax practitioners to familiarize them with the program. Letters, individually signed by the Director, were sent to similar revenue heads in the other 49 states, to all units of the executive branch of state government, to editors of tax-related publications, several major national CPA firms, members of the Iowa House and Senate, and Iowa's U.S. congressional delegation. Distribution of the amnesty brochure/application centered in public buildings, banks, and public libraries throughout Iowa. Around 450 public libraries were sent a letter and copies of the brochure asking that they be prominently displayed.

The Iowa Tax Amnesty campaign was officially launched on September 2 with a series of press conferences. The first press gathering was held in Des Moines at the State Capitol. Following this, press conferences were conducted in airport facilities in Cedar Rapids, Davenport, Mason City, Omaha (Nebraska), Sioux City and Waterloo.

During the first week of the program, special billings were sent to approximately 16,000 identified delinquent taxpayers. These included computation of amounts due if paying under amnesty, the amount without amnesty, and the potential savings. The mailing also included an amnesty application form and a return envelope.

During September, the campaign and publicity efforts emphasized paid newspaper ads in most of the major daily newspapers throughout the state and in the Sunday Des Moines Register. Also, public service announcements were run on all the major television stations throughout the state at no cost.

During October, almost 100 ten-second and thirty-second spots were purchased for T.V. airing. 680 thirty-second spots were purchased for airing on radio on many stations throughout the state and the Omaha area.

An intensive effort was also made during October to personally visit media organizations to make appearances on talk shows, public affairs programs, and special news segments. A total of 58 visits were made to broadcast stations in Iowa, and another nine occurred in Omaha, Nebraska and Sioux Falls, South Dakota.

Nearly 300 media calls were handled during the campaign from media in Iowa, Minnesota, Illinois, South Dakota and Nebraska. Approximately 25 calls occurred on the first and final days as well as many other contacts during the succeeding weeks after the program's end.

The final day of the program, October 31, Department of Revenue and Finance offices throughout the state offered extended hours. In the Des Moines Hoover Building, workers stayed until 11 p.m. assisting over 100 walk-ins and answering hundreds of telephone calls.

POST-AMNESTY PROVISIONS

As part of any successful amnesty program, strengthened post-amnesty compliance and enforcement provisions were enacted. The following provisions were included:

- Effective January 1, 1987, penalties for failure to pay taxes by the due date increase by 50%.
- Civil penalty for willful failure to file or pay taxes increases from 50% to 75%.
- Interest rates increase from 2% below the prime rate to the prime rate.
- Numerous provisions to allow the Department to pursue collection from individuals who are responsible for their business tax liabilities.
- Expanded enforcement through an additional one million dollar appropriation to the Department of Revenue and Finance.

This million dollar appropriation is being utilized in several ways. The following is a summary:

- Public awareness program of consequence of not paying taxes timely.
- Inform district judges of amnesty and post-amnesty efforts which hopefully will create an awareness of the opportunity to develop a consistent and aggressive adjudication of criminal tax prosecution cases.
- Increase enforcement staff to identify and assess an additional 7000 individuals, businesses and corporations 4-6 million dollars by June 30, 1987.
- Expand long-range audit selection programs to include additional computerized match programs which will identify non-filers and underreporters of tax.
- Automate current office audit programs to allow examiners and auditors to place emphasis on non-filers and underreporting of tax programs.
- Implement additional collection programs.
- Implement stricter revocation procedures for current permit holders.
- Ensure delinquent taxes are paid prior to issuance of new permits or licenses.

- Ensure amnesty applicants continue to pay taxes timely.
- Expand exchange of information with federal and state agencies which will identify potential audit suspects.
- Improve audit efficiency through the purchase and utilization of lap-top portable computers.

TAX AMNESTY APPROPRIATION AND EXPENDITURES

Appropriation \$250,000

Expenditures:

Salaries	\$ 60,371
Travel	4,310
Office Supplies	8,655
Printing	14,074
Telephone	4,479
Rentals	165
Professional Service ⁽¹⁾	<u>157,946</u>

Total Expenditures \$250,000

(1) Includes the cost of all paid television, radio and newspaper advertising.

IOWA TAX AMNESTY APPLICATION

(Please read both sides carefully)

To encourage the voluntary disclosure and payment of taxes owed to the State of Iowa, an amnesty period of September 2 through October 31, 1986, has been declared for all tax liabilities which were delinquent as of December 31, 1985.

These include tax liabilities for:

- returns not previously filed,
- returns with unreported tax due, and
- delinquent tax payments.

To qualify for Iowa Tax Amnesty, all taxes due — plus 50 percent of interest due through December 31, 1985 — must be paid in full during the amnesty period.

For more information and tax returns, contact your nearest Department of Revenue and Finance office or call toll-free: **1-800-BACKTAX.**
(1-800-222-5829)

PART I — Reason for requesting Amnesty

- A. I have not filed a tax return. (Complete a return and attach to this application.)
- B. I am amending a return to show tax due which was not reported. (Complete an amended return and attach to this application.)
- C. I have received a notice of delinquent taxes from the Department of Revenue and Finance. (Attach copy of notice(s) to this application.)

PART II — Identification

LAST NAME	FIRST NAME	INITIAL	SOCIAL SECURITY #
SPOUSE'S NAME			SOCIAL SECURITY #
BUSINESS NAME			FED EMP ID #
STREET	CITY	STATE	ZIP
TYPE OF BUSINESS ()	PERMIT/LICENSE # ()		
WORK TELEPHONE #	HOME TELEPHONE #		

PART III — Tax types and amounts due

TAX TYPE	TAX PERIOD ENDING DATE	AMOUNT OF TAX DUE	INTEREST DUE	AMOUNT ENCLOSED

Attach additional sheets if necessary.

I declare that I have examined this form and accompanying returns and supporting schedules, and to the best of my knowledge they are correct and complete. I understand that if I fail to meet all requirements for Iowa Tax Amnesty, this application and subsequent approval will be declared null and void.

SIGNATURE _____ DATE _____

SPOUSE'S SIGNATURE (IF APPLYING JOINTLY) _____ DATE _____

TITLE (IF APPLYING FOR A BUSINESS OR ORGANIZATION)

Send this completed application with return(s) or Department of Revenue and Finance notice(s) attached — plus certified check, cashier's check or money order for the full amount due, payable to Treasurer, State of Iowa — to Iowa Tax Amnesty, P.O. Box 10457, Des Moines, Iowa 50306.

Deadline: October 31, 1986.

How to complete this application

PART I — Reason for requesting Amnesty

Please check the appropriate box to indicate the reason you are requesting Amnesty.

PART II — Identification

For tax owed by an individual — please provide your name, address, social security number and phone number(s). If you are applying jointly, include your spouse's name and social security number.

For tax owed by a business, corporation or other organization — please provide the name

of the business or organization, address, federal employer identification number and/or social security number(s) of the owner(s). List any Department of Revenue and Finance permits or licenses by type and number, and include phone number(s).

PART III — Tax types and amounts due

In column 1, enter the type(s) of tax which you are paying under Iowa Tax Amnesty; for example, individual or corporate income tax, sales tax, etc.

In column 2, enter the ending date of the tax period(s) for which you are applying and paying under the Amnesty program. Each tax period must be listed separately.

In column 3, enter the amount of tax you are paying for each tax type and period.

In column 4, enter the amount of interest you are paying for each tax type and period

(50 percent of interest owed through December 31, 1985).

In column 5, enter the total tax and interest (columns 3 and 4) you are paying for each tax type and period.

Please sign and date your application. If you are requesting Amnesty on a jointly filed return, your spouse must also sign. If you are signing as the authorized agent of a business, corporation or other organization, please provide your title as well as your signature.

For more information and tax returns

Write to: Iowa Tax Amnesty, Iowa Department of Revenue and Finance, Hoover State Office Building, P.O. Box 10457, Des Moines, Iowa 50306, or contact your nearest Iowa Department of Revenue and Finance office.

Or call toll-free:

1-800-BACKTAX

(1-800-222-5829)



BACK-TAX RELIEF FOR YOU & IOWA

WHO PARTICIPATED IN AMNESTY?

The Iowa Tax Amnesty Program attracted some 6,500 businesses, corporations and individuals, each of whom submitted tax payments and Amnesty applications.

- The majority of applications, 75%, came from individual income tax payors, but only 14% of the payments came from these applications.
- Corporation income tax accounts represented 6% of the applications, but accounted for 59% of the money.
- Sales taxes accounted for 8% of the applications and represented 6% of the dollars.
- Use taxes accounted for 4% of the applications and represented 17% of the dollars.
- Withholding taxes accounted for 4% of the applications and represented less than 1% of the dollars.
- Inheritance taxes accounted for 2% of the applications and represented 3% of the dollars.
- Other taxes accounted for less than 1% of the applications and represented less than 1% of the dollars.

BREAKDOWN OF APPLICANTS/AMNESTY DOLLARS SHOWN

- 1% of the applications received paid over \$100,000 each. These applications accounted for over 62% of the total money received.
- 3.3% of the applications received paid over \$20,000 each. These applications accounted for over 81% of the total money received.
- 73% of the applications received paid under \$1000 each. These applications accounted for only 2% of the total money received.

TAXPAYER AMNESTY REQUESTS

***LARGEST --- Corporation requesting Amnesty and submitting payment of more than 3 million dollars.

***SMALLEST --- Individual who paid \$1.00.

***OLDEST YEAR INVOLVED --- 1954 for individual income tax

***GEOGRAPHICAL BREAKDOWN --- Requests were received from all Iowa counties and from 43 states and the District of Columbia. See list below.

<u>ST</u>	<u>NO. OF APPS.</u>	<u>REVENUE COLLECTED</u>	<u>ST</u>	<u>NO. OF APPS.</u>	<u>REVENUE COLLECTED</u>
AK	1	\$7,846.24	NC	3	\$222,079.40
AL	0	\$0.00	ND	0	\$0.00
AR	2	\$1,405.34	NE	58	\$88,581.18
AZ	11	\$9,294.64	NH	1	\$19,349.81
CA	31	\$1,306,603.00	NJ	14	\$1,368,795.72
CO	11	\$4,879.90	NM	3	\$5,305.66
CT	11	\$648,334.69	NV	2	\$203.18
DC	4	\$210,150.93	NY	19	\$4,743,883.77
DE	2	\$27,911.00	OH	19	\$285,085.15
FL	13	\$55,669.78	OK	16	\$752,271.53
GA	9	\$419,953.63	OR	2	\$4,744.41
HI	0	\$0.00	PA	11	\$257,503.98
ID	0	\$0.00	RI	3	\$5,127.92
IL	70	\$3,219,262.48	SC	1	\$766.88
IN	5	\$19,629.66	SD	12	\$7,083.69
KS	13	\$28,539.41	TN	7	\$42,459.68
KY	2	\$67,345.08	TX	20	\$842,353.11
LA	1	\$651.88	UT	1	\$125.02
MA	11	\$1,015,969.55	VA	1	\$346.03
MD	2	\$1,679.39	VT	3	\$0.00
ME	1	\$830.45	WA	6	\$60,473.99
MI	20	\$1,396,918.36	WI	37	\$3,495,359.15
MN	51	\$2,205,587.83	WV	0	\$0.00
MO	18	\$95,906.33	WY	0	\$0.00
MS	6	\$513.54			
MT	1	\$2,146.14		535	\$22,948,928.51

IOWA TAX AMNESTY REPORT
 APPLICATIONS AND AMOUNTS RECEIVED BY COUNTY
 REPORT DATE: 01/23/87

COUNTY NUMBER	COUNTY NAME	APPLICATIONS RECEIVED	AMOUNT RECEIVED:
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0	OUT OF STATE	535	22,948,928.51
1	ADAIR	4	\$9,139.67
2	ADAMS	10	\$5,698.47
3	ALLAMAKEE	24	\$53,193.73
4	APPANOOSE	28	\$64,901.09
5	AUDUBON	12	\$10,923.22
6	BENTON	33	\$37,097.83
7	BLACK HAWK	269	\$637,260.39
8	BOONE	44	\$34,074.79
9	BREMER	29	\$84,227.28
10	BUCHANAN	24	\$11,984.81
11	BUENA VISTA	39	\$30,758.02
12	BUTLER	34	\$75,998.29
13	CALHOUN	27	\$8,854.65
14	CARROLL	32	\$365,980.15
15	CASS	19	\$11,411.99
16	CEDAR	24	\$11,072.51
17	CERRO GORDO	89	\$285,318.49
18	CHEROKEE	37	\$89,881.78
19	CHICKASAW	20	\$53,241.47
20	CLARKE	14	\$14,134.40
21	CLAY	48	\$72,333.13
22	CLAYTON	17	\$15,617.30
23	CLINTON	67	\$55,182.81
24	CRAWFORD	32	\$149,529.62
25	DALLAS	81	\$246,310.55
26	DAVIS	20	\$21,237.06
27	DECATUR	20	\$57,538.40
28	DELAWARE	32	\$36,067.78
29	DES MOINES	71	\$35,045.40
30	DICKINSON	37	\$43,349.09
31	DUBUQUE	161	\$755,890.96
32	EMMET	20	\$11,107.95
33	FAYETTE	39	\$38,092.58
34	FLOYD	13	\$52,751.11
35	FRANKLIN	28	\$53,443.51
36	FREMONT	11	\$18,888.54
37	GREENE	23	\$20,286.21
38	GRUNDY	22	\$13,449.40
39	GUTHRIE	13	\$5,363.76
40	HAMILTON	41	\$105,560.93
41	HANCOCK	17	\$12,447.98
42	HARDIN	37	\$50,374.53
43	HARRISON	37	\$18,899.33
44	HENRY	37	\$24,682.40
45	HOWARD	15	\$16,632.01
46	HUMBOLDT	18	\$16,960.85
47	IDA	17	\$14,486.97
48	IOWA	24	\$290,562.62
49	JACKSON	31	\$44,937.94

COUNTY NUMBER	COUNTY NAME	APPLICATIONS RECEIVED	AMOUNT RECEIVED:
50	JASPER	64	\$60,405.19
51	JEFFERSON	43	\$56,651.28
52	JOHNSON	190	\$197,797.35
53	JONES	31	\$18,634.40
54	KEOKUK	16	\$56,150.19
55	KOSSUTH	41	\$79,549.38
56	LEE	45	\$33,668.41
57	LINN	393	\$589,247.77
58	LOUISA	18	\$41,678.30
59	LUCAS	12	\$21,224.15
60	LYON	14	\$19,920.85
61	MADISON	33	\$77,203.35
62	MAHASKA	40	\$115,234.90
63	MARION	55	\$106,833.79
64	MARSHALL	62	\$217,687.87
65	MILLS	23	\$119,157.30
66	MITCHELL	20	\$30,972.88
67	MONONA	20	\$17,854.83
68	MONROE	11	\$10,829.32
69	MONTGOMERY	7	\$2,117.69
70	MUSCATINE	91	\$115,700.65
71	O'BRIEN	33	\$91,194.74
72	OSCEOLA	11	\$10,182.49
73	PAGE	33	\$56,963.17
74	PALO ALTO	34	\$32,390.91
75	PLYMOUTH	50	\$91,799.24
76	POCAHONTAS	23	\$20,347.91
77	POLK	1169	\$2,442,779.17
78	POTTAWATTAMIE	236	\$257,820.39
79	POWESHIEK	35	\$53,134.03
80	RINGGOLD	9	\$5,401.93
81	SAC	21	\$43,354.04
82	SCOTT	377	\$745,883.67
83	SHELBY	19	\$25,533.07
84	SIOUX	51	\$258,277.04
85	STORY	131	\$189,295.26
86	TAMA	50	\$50,187.09
87	TAYLOR	7	\$4,214.37
88	UNION	13	\$34,623.21
89	VAN BUREN	9	\$28,005.54
90	WAPELLO	67	\$206,218.05
91	WARREN	63	\$102,600.64
92	WASHINGTON	39	\$46,505.04
93	WAYNE	11	\$10,269.67
94	WEBSTER	64	\$60,115.16
95	WINNEBAGO	19	\$34,967.21
96	WINNESHIEK	27	\$34,116.86
97	WOODBURY	275	\$935,702.77
98	WORTH	13	\$89,368.39
99	WRIGHT	25	\$31,955.49
GRAND TOTALS:		6519	35,122,838.66

STATE AMNESTY PROGRAMS

<u>State</u>	<u>Revenue Collected</u>
New York	401 million
Illinois	160.5 million
California	146.8 million
Michigan	103 million
Massachusetts	85.6 million
Iowa	35.1 million
Wisconsin	26.8 million
Oklahoma	13.9 million
New Mexico	13.9 million
Minnesota	12 million
South Carolina	8.84 million
Arizona	6 million
Colorado	6 million
Alabama	3.2 million
Louisiana	1.2 million
Mississippi	1.02 million
Missouri	853,000
Kansas	590,000
Texas	500,000
Idaho	300,000
North Dakota	150,000

Note: Graphs M, N, O depict the top state amnesty programs as measured by revenue collected per capita and revenue collected as a percentage of total state annual revenue. Michigan has been excluded since data was not available.

IOWA TAX AMNESTY - SUPPLEMENTAL REPORT
 FROM 09/02/86 TO 10/31/86
 REPORT DATE: 01/23/87

TAX TYPES:	NUMBER OF APPLICATIONS	AMOUNT PAID
1. INDIVIDUAL	4903	\$5,025,052.73
2. CORPORATE	378	\$20,766,599.30
3. FRANCHISE	7	\$16,925.94
4. SALES	505	\$1,965,734.04
5. USE	280	\$5,847,586.62
6. WITHHOLDING	259	\$261,631.77
7. INHERITANCE	141	\$1,152,420.72
8. FIDUCIARY	27	\$29,809.76
9. CIGARETTE & TOBACCO	0	\$0.00
10. MOTOR VEHICLE FUEL	19	\$57,077.78
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	6519	\$35,122,838.66
	=====	=====

CATEGORIES:	NUMBER OF APPLICATIONS	AMOUNT PAID
1. NONFILER	2833	\$3,208,056.09
2. AMENDED	1018	\$5,966,224.96
3. A/R - NOT IN PROTEST	2447	\$7,518,845.39
4. A/R - IN PROTEST	221	\$18,429,712.22
	-----	-----
	6519	\$35,122,838.66
	=====	=====

RESOLUTIONS:	NUMBER OF APPLICATIONS	AMOUNT PAID
1. PENDING	0	\$0.00
2. ACCEPTED	5750	\$30,619,036.61
3. REJECTED-RETURN LACKING	188	\$96,354.61
4. REJECTED-PAYMENT LACKING	315	\$321,990.18
5. REJECTED-LATE APPLICATION	7	\$21,281.83
6. REJECTED-PERIODS NONQUAL.	36	\$272,391.04
7. REJECTED-CRIMINAL PENDING	11	\$52,084.22
8. REJECTED-OTHER	46	\$29,692.15
9. ACCEPTED-NO LETTER	166	\$4,503,802.05
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	6519	\$35,916,632.69
	=====	=====

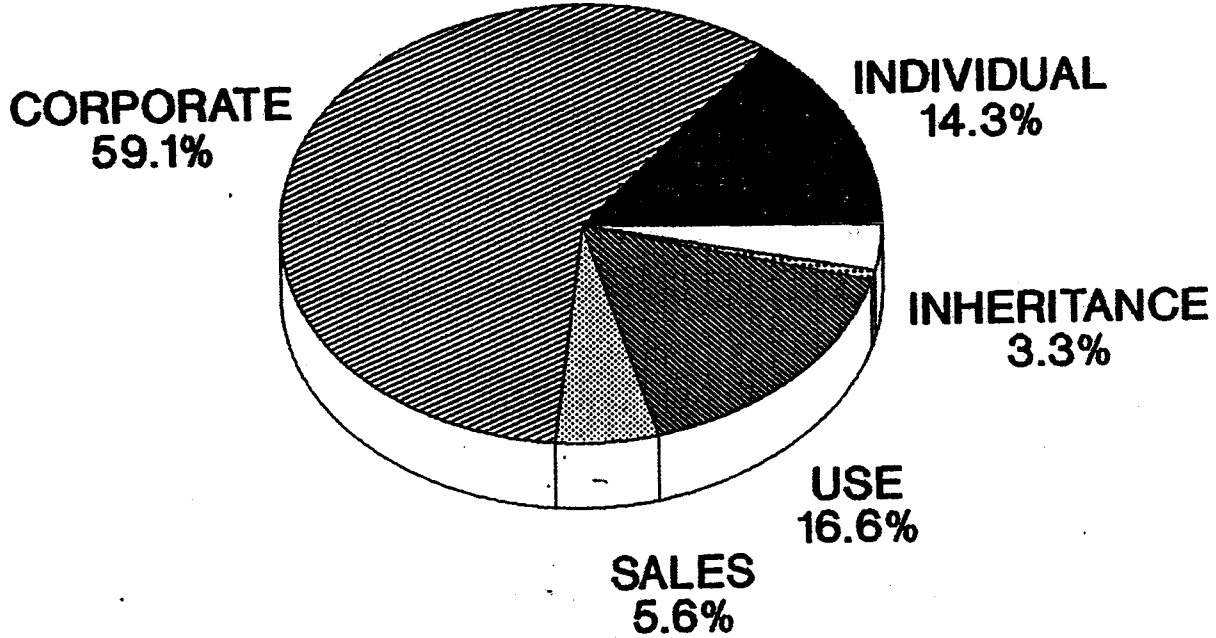
CATEGORY	TAX TYPE	NUMBER	AMOUNT PAID
1. NONFILER	1. INDIVIDUAL	2496	\$1,168,088.66
	2. CORPORATE	72	\$385,805.35
	3. FRANCHISE	1	\$0.00
	4. SALES	95	\$237,626.25
	5. USE	65	\$877,759.78
	6. WITHHOLDING	31	\$56,256.43
	7. INHERITANCE	55	\$467,535.88
	8. FIDUCIARY	18	\$14,983.74
	9. CIGARETTE & TOBACCO	0	\$0.00
	10. MOTOR VEHICLE FUEL	0	\$0.00
	TOTAL OF CATEGORY:		2833
2. AMENDED	1. INDIVIDUAL	758	\$2,373,569.29
	2. CORPORATE	103	\$2,309,450.17
	3. FRANCHISE	3	\$3,941.00
	4. SALES	73	\$282,832.87
	5. USE	35	\$855,142.67
	6. WITHHOLDING	5	\$6,446.33
	7. INHERITANCE	28	\$99,985.33
	8. FIDUCIARY	8	\$14,105.50
	9. CIGARETTE & TOBACCO	0	\$0.00
	10. MOTOR VEHICLE FUEL	5	\$20,751.80
	TOTAL OF CATEGORY:		1018
3. A/R - NOT IN PROTEST	1. INDIVIDUAL	1619	\$1,406,227.32
	2. CORPORATE	134	\$3,347,211.08
	3. FRANCHISE	1	\$11,549.70
	4. SALES	295	\$822,379.80
	5. USE	117	\$1,250,534.17
	6. WITHHOLDING	219	\$182,395.04
	7. INHERITANCE	47	\$461,501.78
	8. FIDUCIARY	1	\$720.52
	9. CIGARETTE & TOBACCO	0	\$0.00
	10. MOTOR VEHICLE FUEL	14	\$36,325.98
	TOTAL OF CATEGORY:		2447
4. A/R - IN PROTEST	1. INDIVIDUAL	30	\$77,167.46
	2. CORPORATE	69	\$14,724,132.70
	3. FRANCHISE	2	\$1,435.24
	4. SALES	42	\$622,895.12
	5. USE	63	\$2,864,150.00
	6. WITHHOLDING	4	\$16,533.97
	7. INHERITANCE	11	\$123,397.73
	8. FIDUCIARY	0	\$0.00
	9. CIGARETTE & TOBACCO	0	\$0.00
	10. MOTOR VEHICLE FUEL	0	\$0.00
	TOTAL OF CATEGORY:		221
GRAND TOTALS:		6519	\$35,122,838.66

The following graphs depict a breakdown of amnesty applications and revenue collected by category and show a comparison of Iowa to other states that have had an amnesty program. The final four graphs show the results of a survey sampling individuals who applied as nonfilers under the amnesty program.

<u>Graph</u>	<u>Title</u>
A	- Total Paid By Tax Type
B	- Number of Applications By Tax Type
C	- Categories of Amnesty Filers (Amount)
D	- Categories of Amnesty Filers (Number)
E	- Nonfiler Amnesty Collections
F	- Number of Nonfilers
G	- Amended Amounts Paid
H	- Number of Amended
I	- Accounts Receivable Non-Protested (Amount)
J	- Accounts Receivable Non-Protested (Number)
K	- Accounts Receivable - Protested (Amount)
L	- Accounts Receivable - Protested (Number)
M	- State Tax Amnesty Programs (Total Revenue)
N	- State Tax Amnesty Programs (Revenue Per Capita)
O	- State Tax Amnesty Programs (% of Annual Revenue)
P	- Total Collected Per Week
Q	- Applications Received Per Week
R	- Amnesty Contacts Per Week
S	- Reasons For Failure To File
T	- Range of Education
U	- Range of Age
V	- How Informed

TOTAL PAID BY TAX TYPE

TAX TYPES NOT SHOWN REPRESENT < 1%

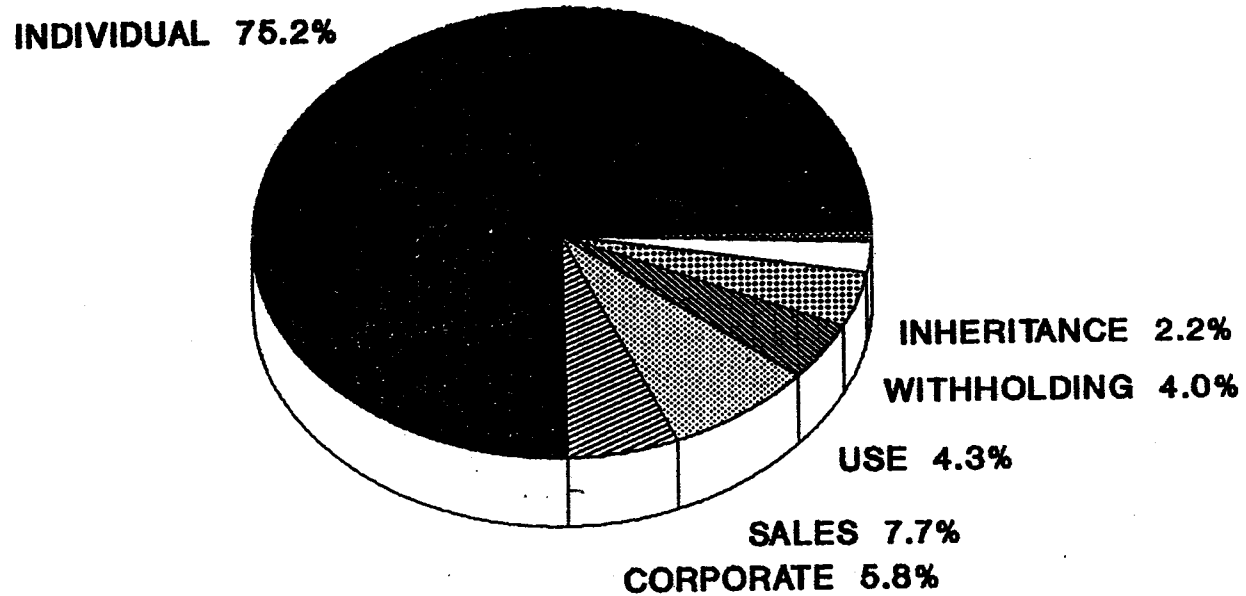


TOTAL: \$35.1 MILLION

GRAPH A

NUMBER OF APPLICATIONS BY TAX TYPE

TAX TYPES NOT SHOWN REPRESENT < 1%

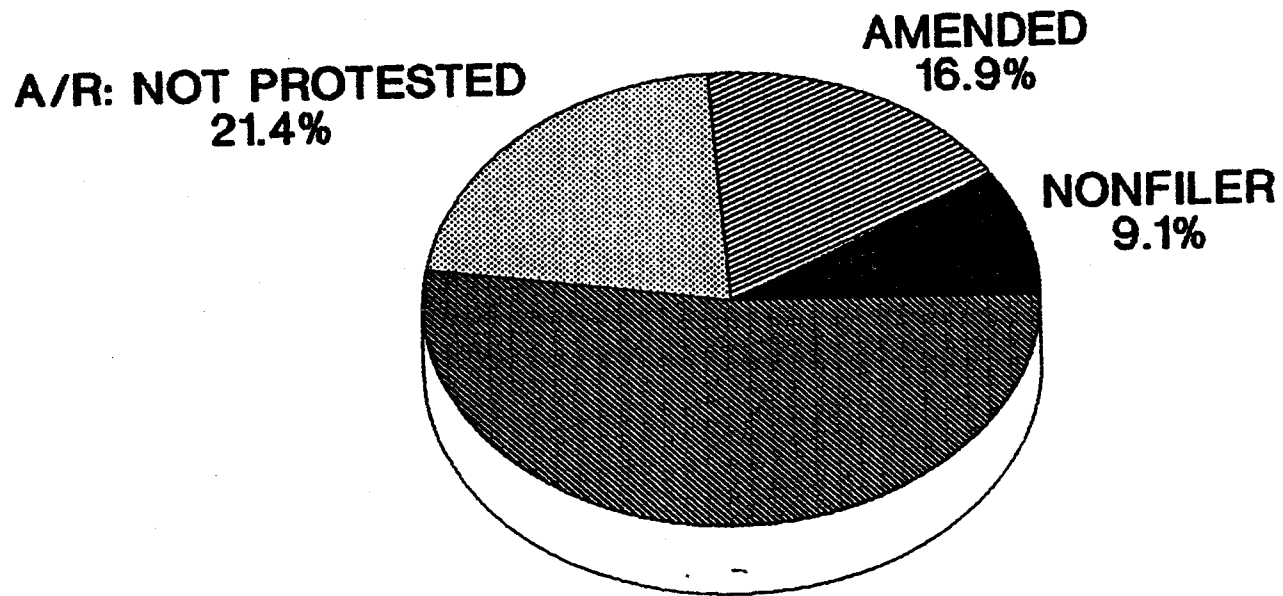


TOTAL: 6,519 APPLICATIONS

GRAPH B

CATEGORIES OF AMNESTY FILERS

(A/R - ACCOUNTS RECEIVABLE)



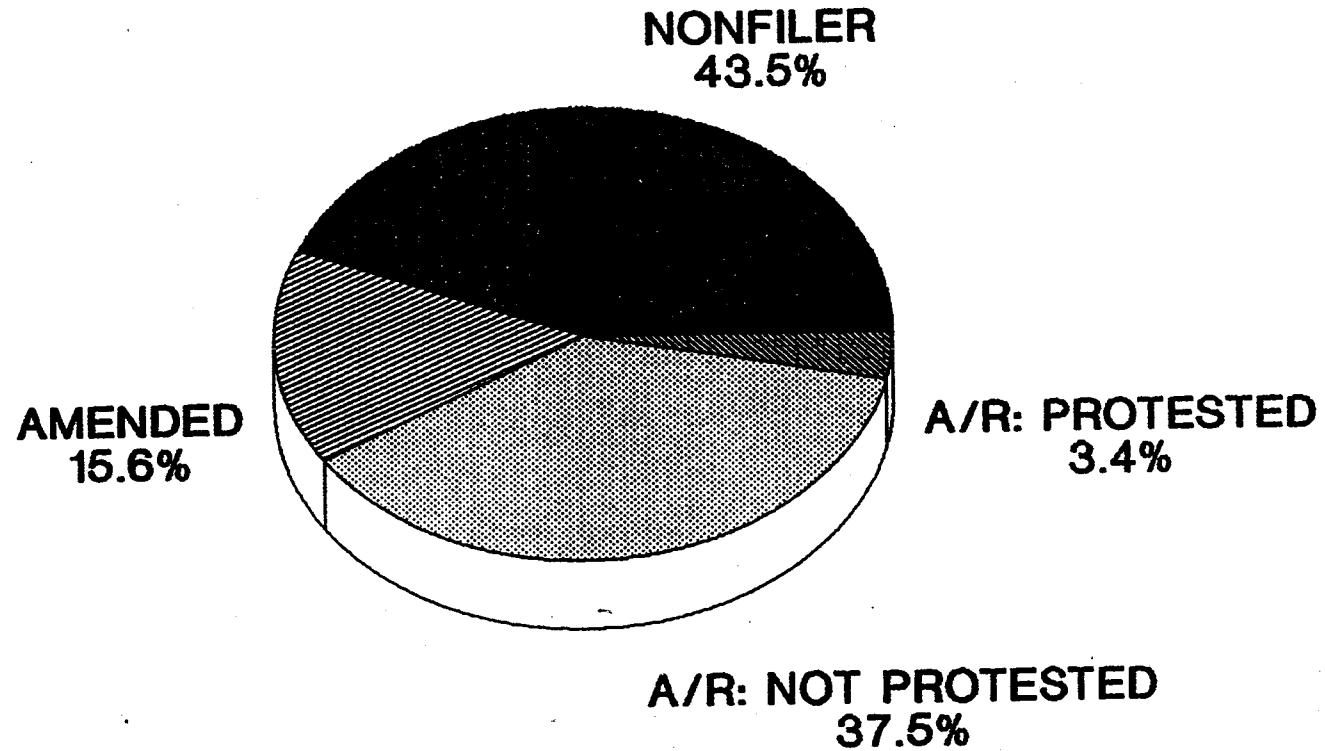
A/R: PROTESTED
52.6%

TOTAL: \$35.1 MILLION

GRAPH C

CATEGORIES OF AMNESTY FILERS

(A/R - ACCOUNTS RECEIVABLE)

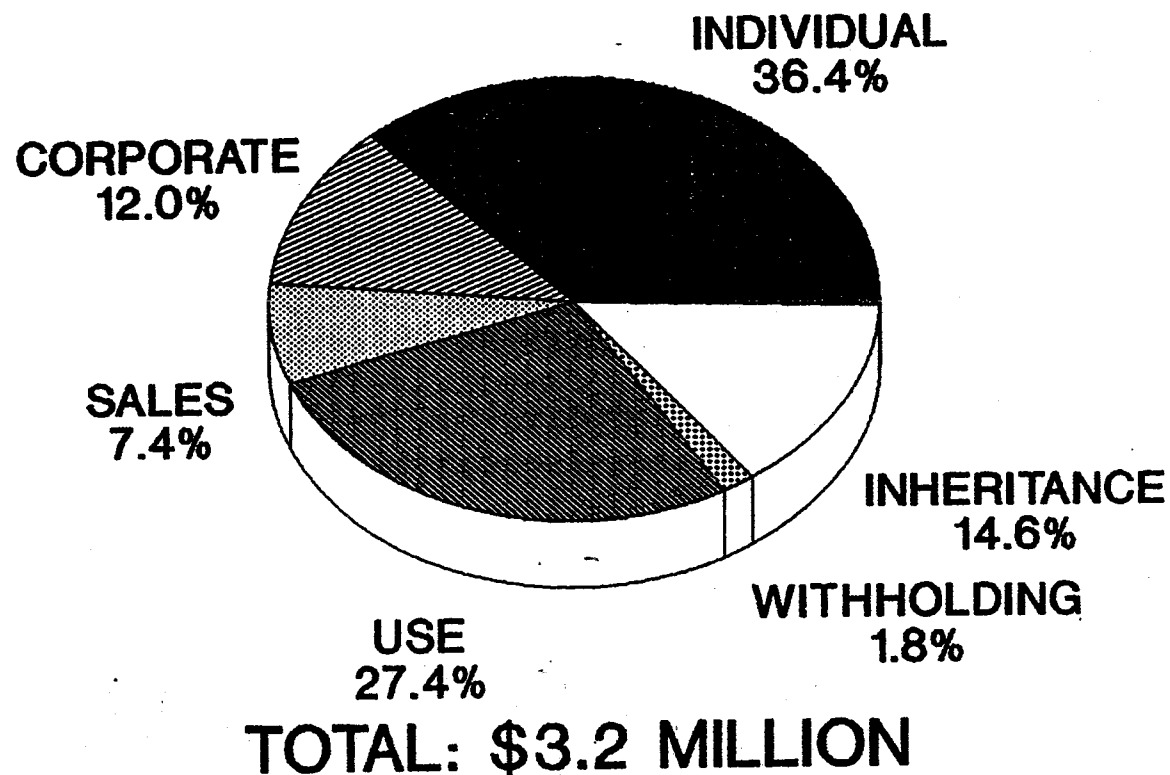


TOTAL: 6,519 APPLICATIONS

GRAPH D

NONFILER AMNESTY COLLECTIONS

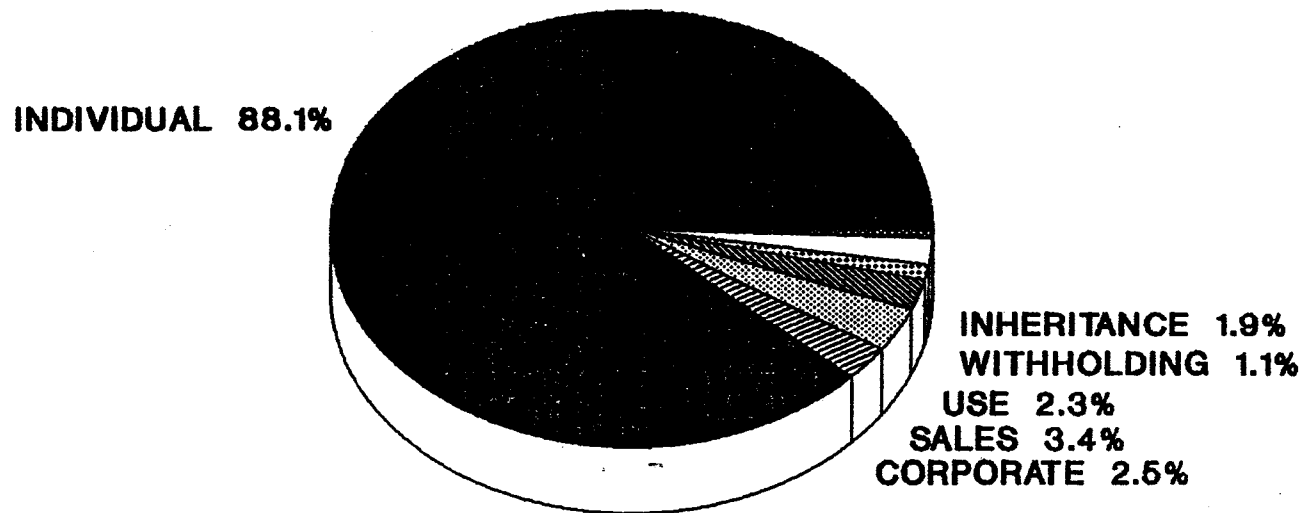
TAX TYPES NOT SHOWN REPRESENT < 1%



GRAPH E

NUMBER OF NONFILERS

TAX TYPES NOT SHOWN REPRESENT < 1%

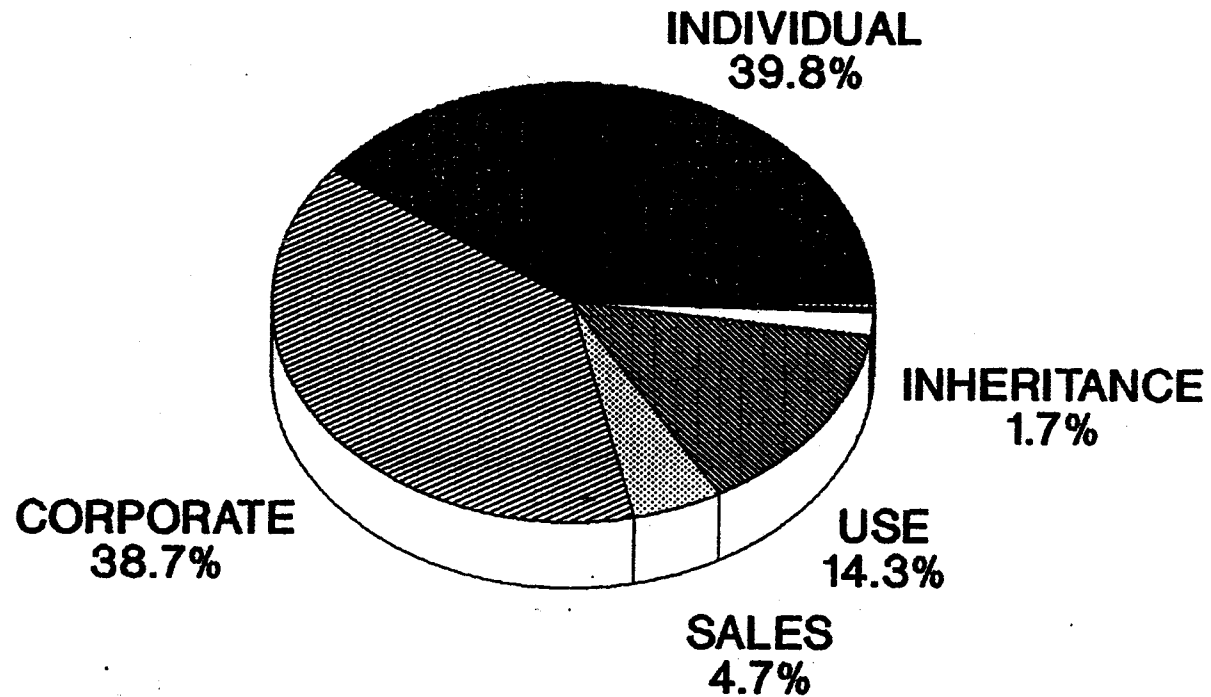


TOTAL: 2,833 APPLICATIONS

GRAPH F

AMENDED AMOUNTS PAID

TAX TYPES NOT SHOWN REPRESENT < 1%

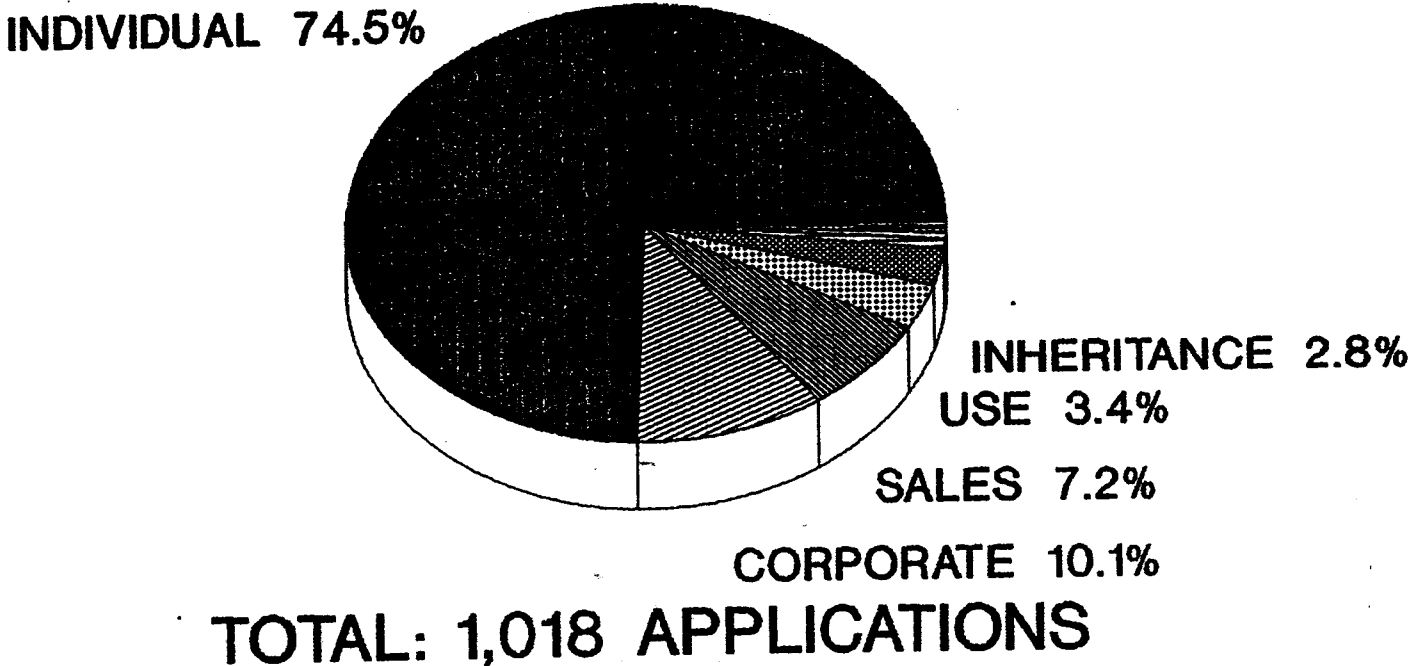


TOTAL: \$5.96 MILLION

GRAPH G

NUMBER OF AMENDED

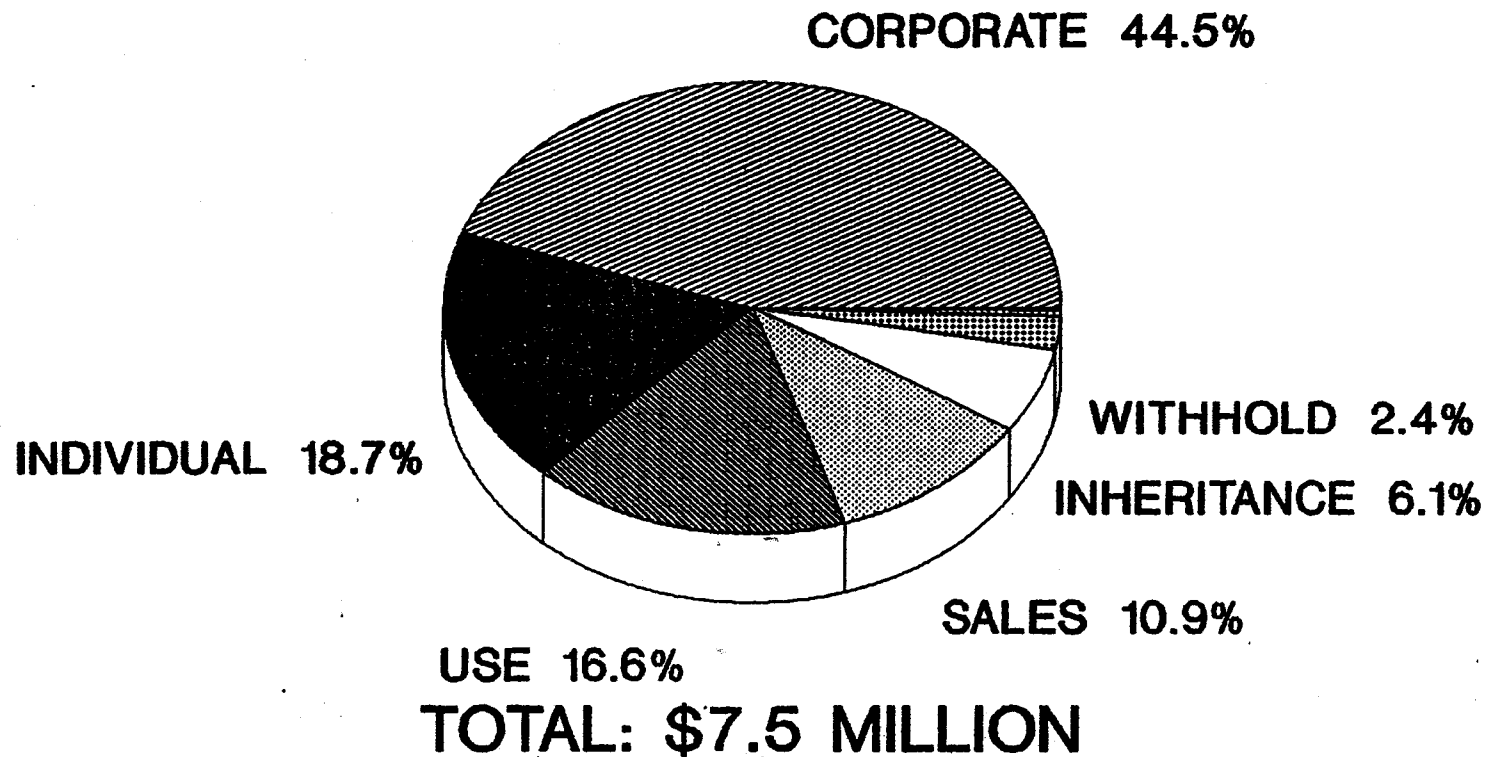
TAX TYPES NOT SHOWN REPRESENT < 1%



GRAPH H

ACCOUNTS RECIEVABLE NON-PROTESTED

TAX TYPES NOT SHOWN REPRESENT < 1%

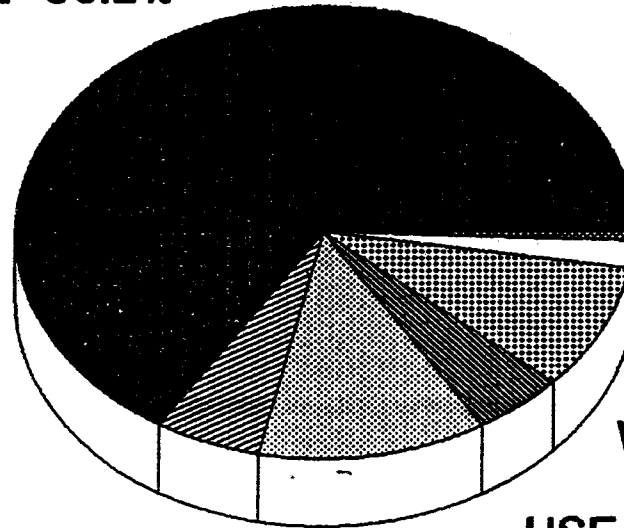


GRAPH I

ACCOUNTS RECEIVABLE NON-PROTESTED

TAX TYPES NOT SHOWN REPRESENT < 1%

INDIVIDUAL 66.2%



INHERITANCE 1.9%

WITHHOLDING 8.9%

USE 4.8%

CORPORATE 5.5%

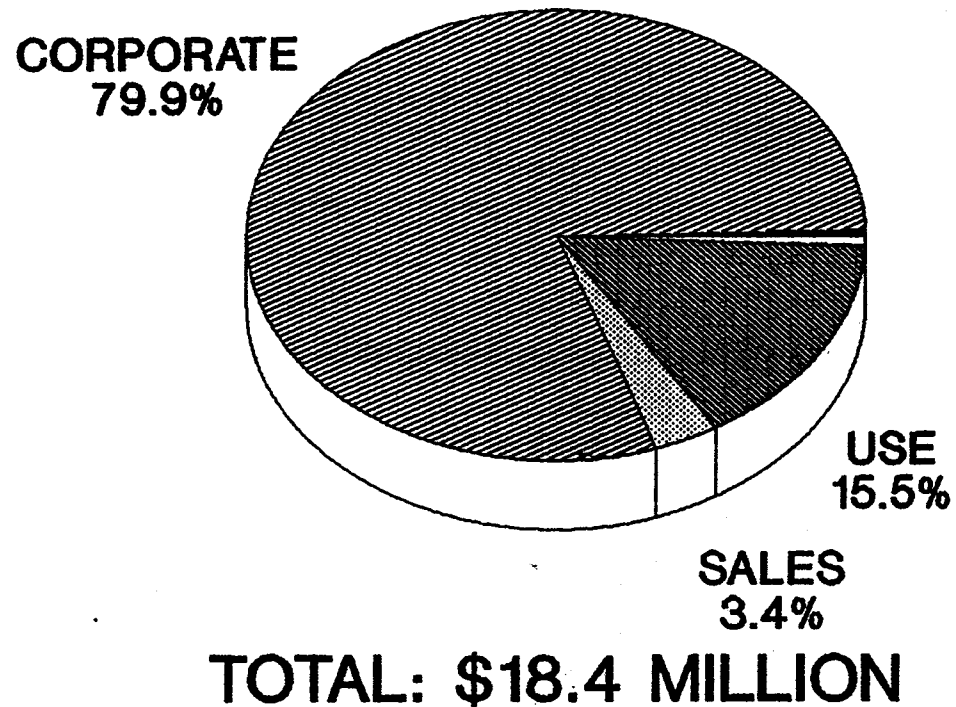
SALES 12.1%

TOTAL: 2,447 APPLICATIONS

GRAPH J

ACCOUNTS RECEIVABLE - PROTESTED

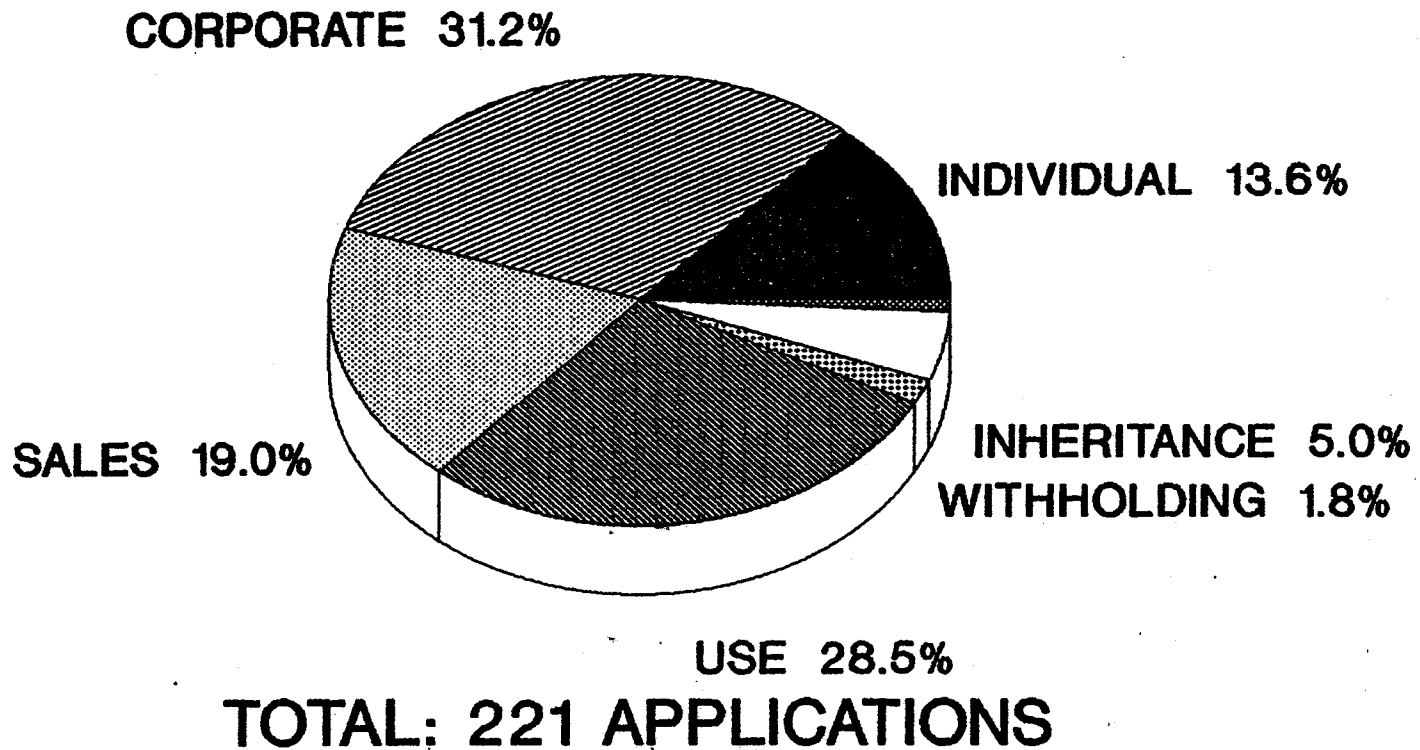
TAX TYPES NOT SHOWN REPRESENT < 1%



GRAPH K

ACCOUNTS RECEIVABLE - PROTESTED

TAX TYPES NOT SHOWN REPRESENT < 1%

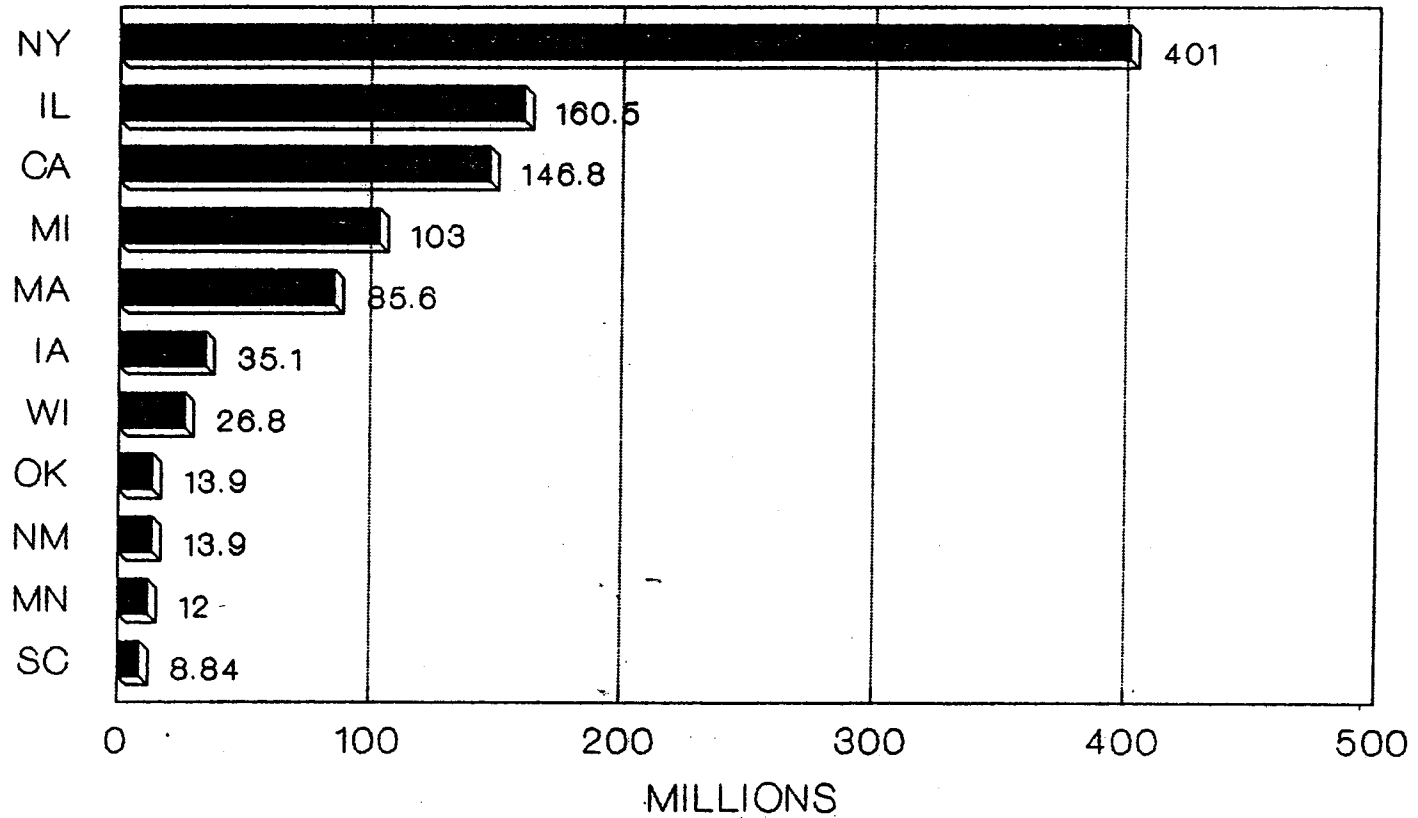


GRAPH L

STATE TAX AMNESTY PROGRAMS

TOTAL AMNESTY REVENUE

STATES

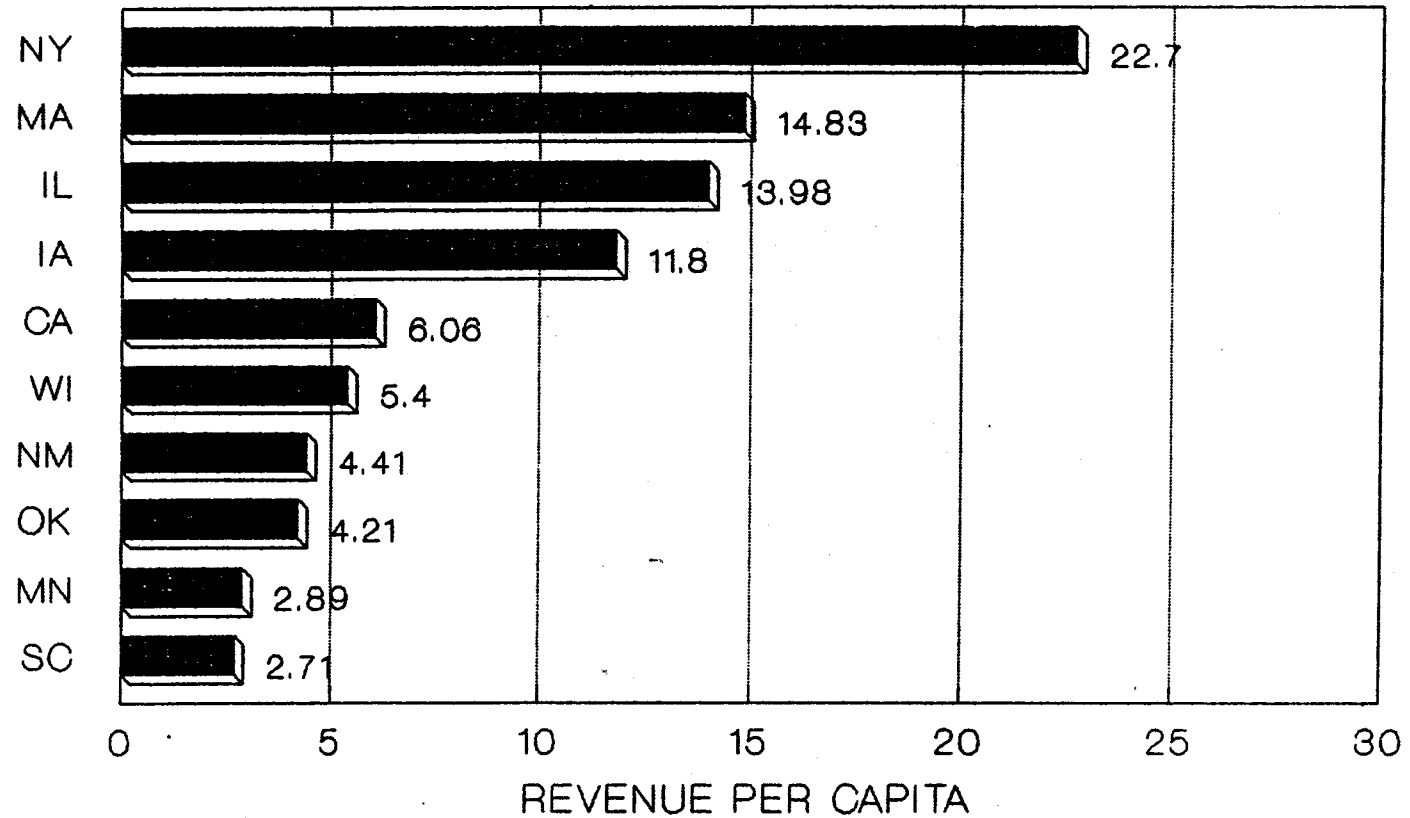


GRAPH M

STATE TAX AMNESTY PROGRAMS

AMNESTY REVENUE PER CAPITA

STATES

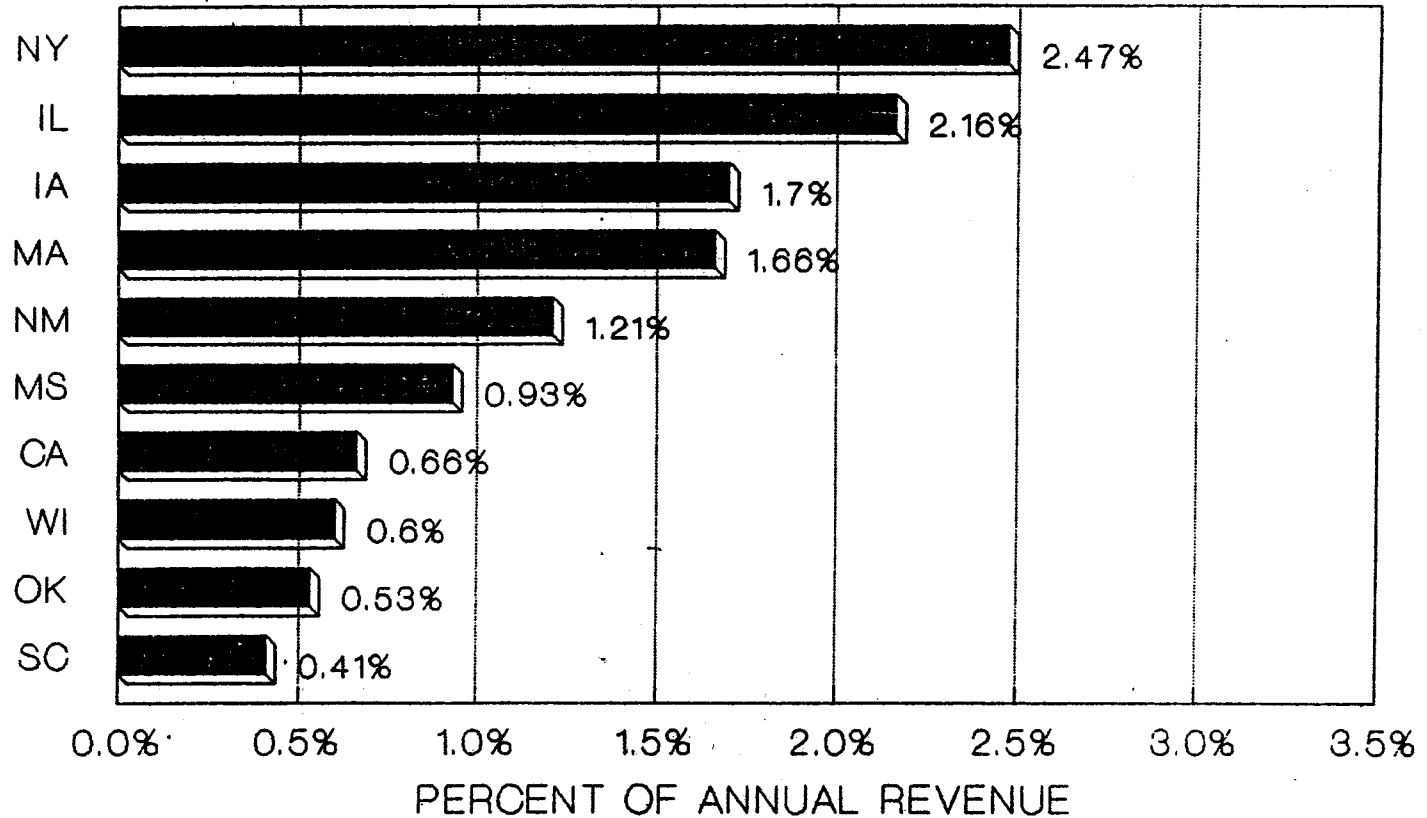


GRAPH N

STATE TAX AMNESTY PROGRAMS

PERCENT OF ANNUAL TAX REVENUE

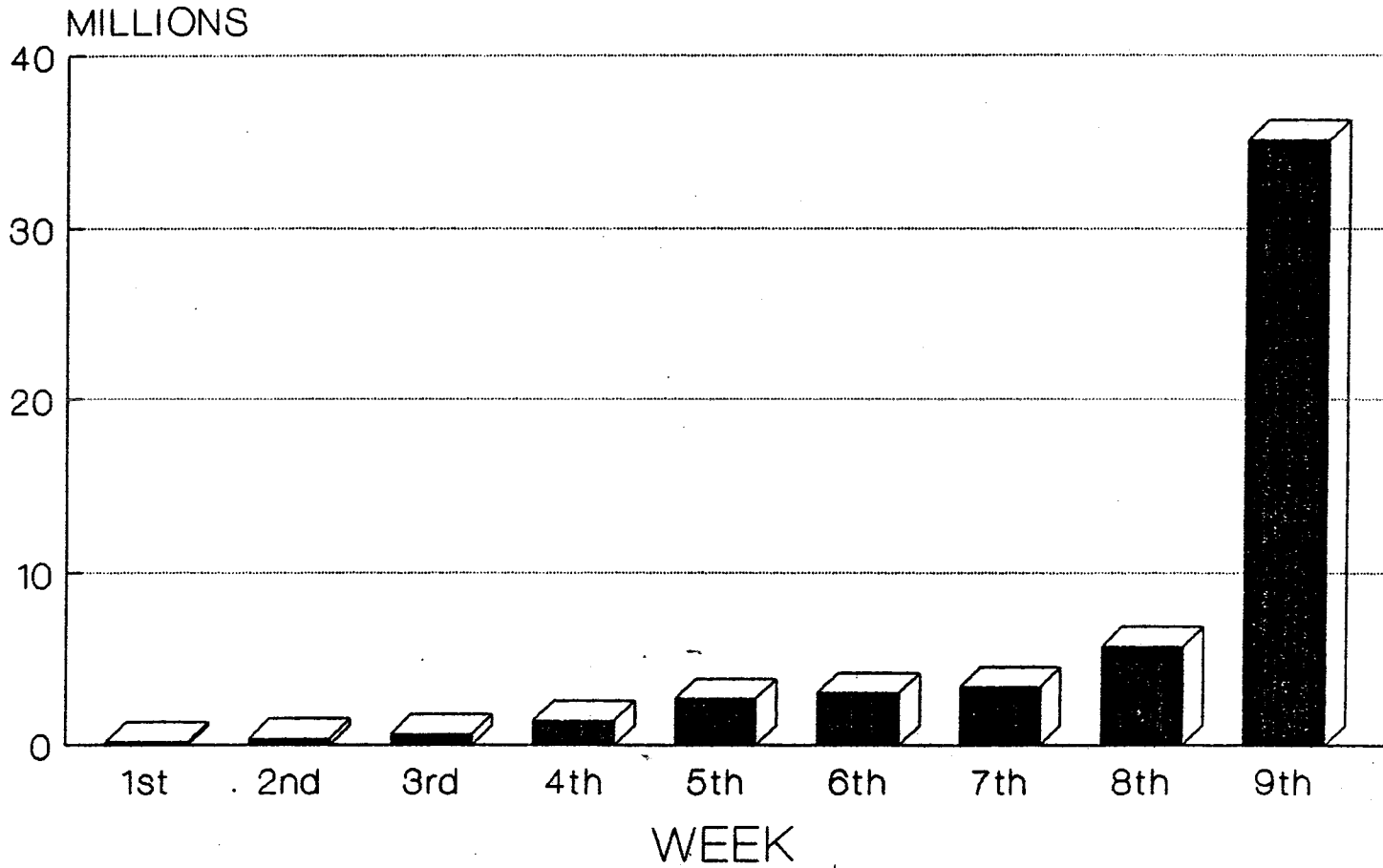
STATES



GRAPH O

TOTAL COLLECTED PER WEEK

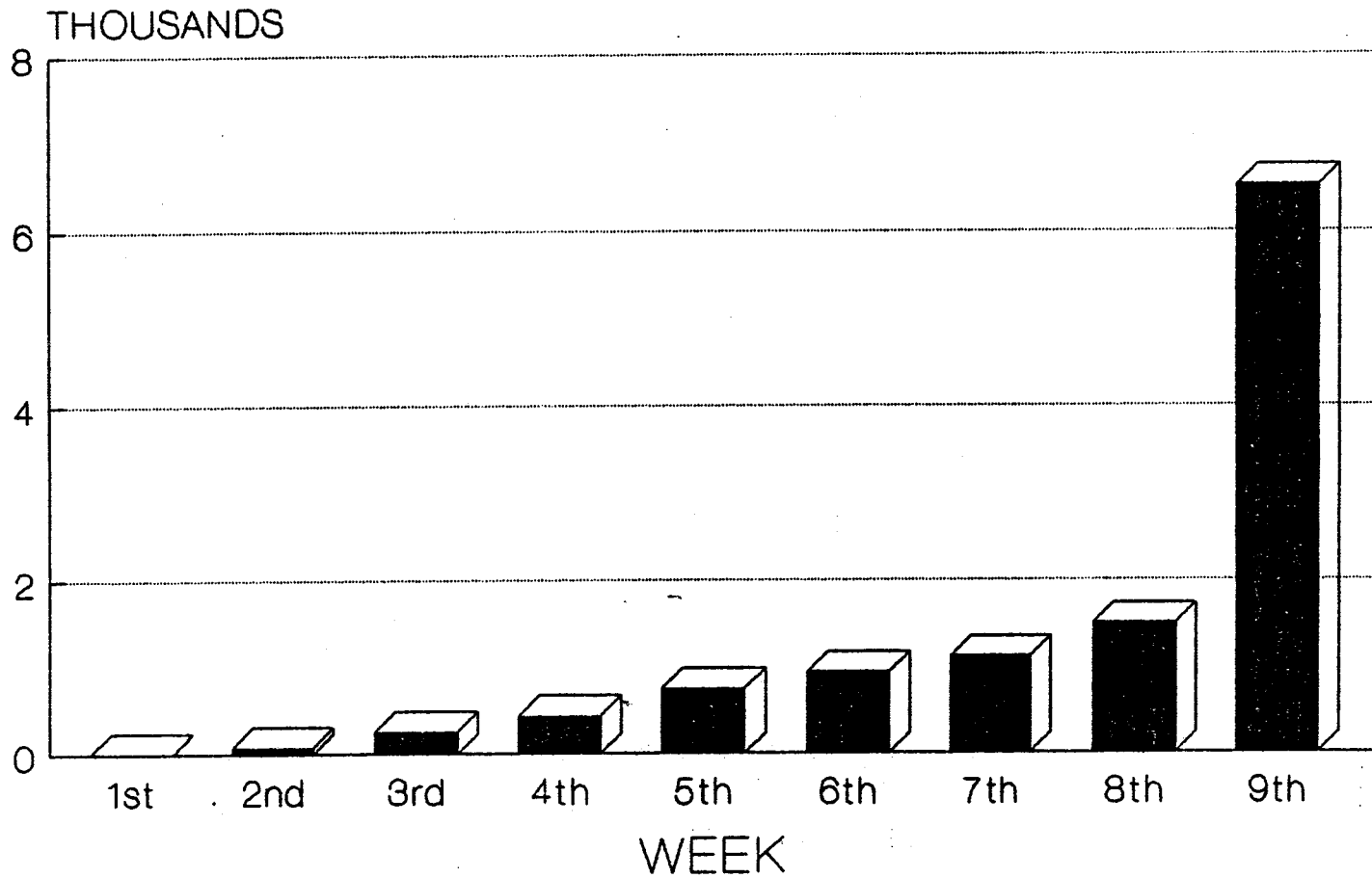
CUMULATIVE TOTALS BY WEEK



GRAPH P

APPLICATIONS RECEIVED PER WEEK

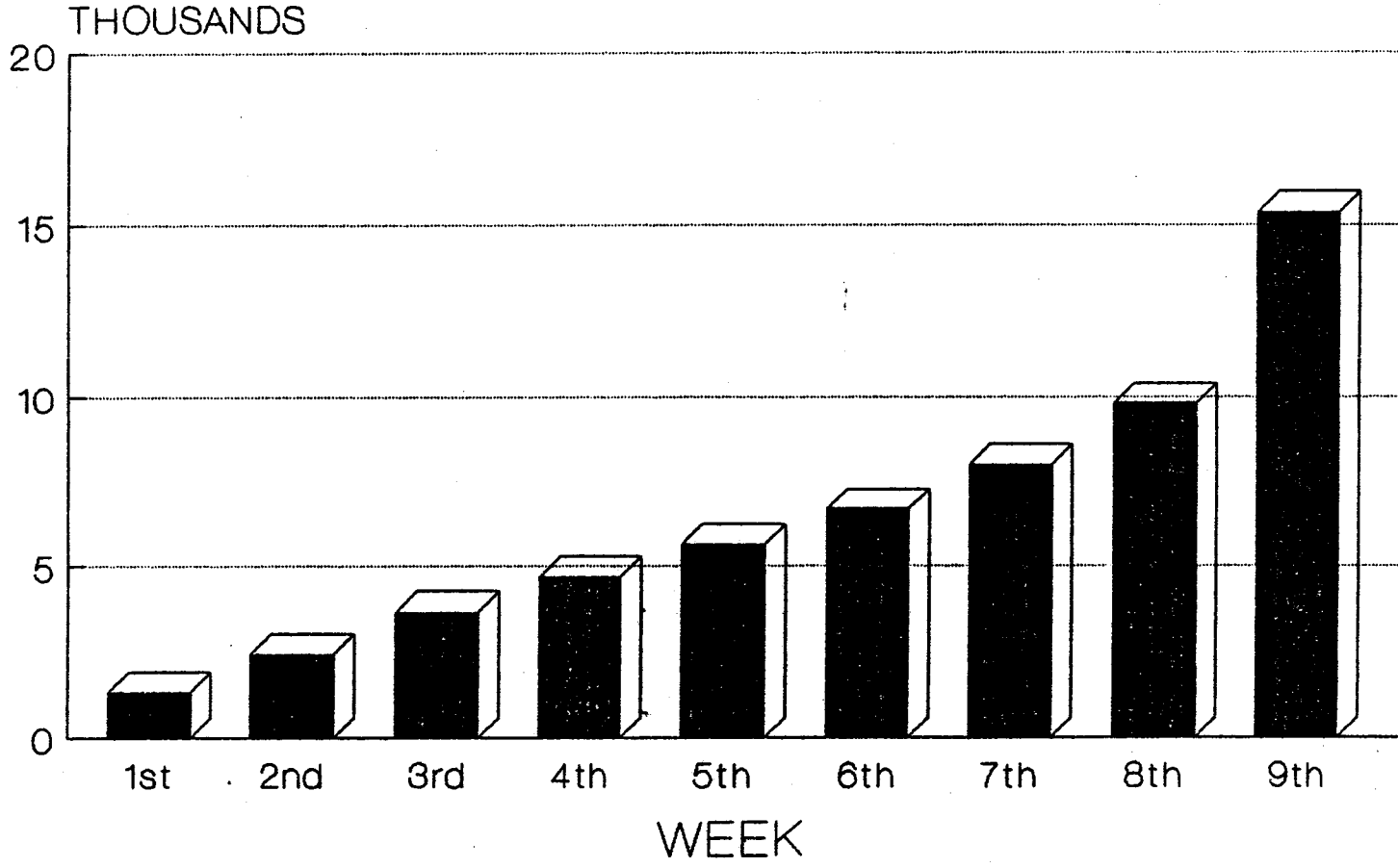
CUMULATIVE TOTALS BY WEEK



GRAPH Q

AMNESTY CONTACTS PER WEEK

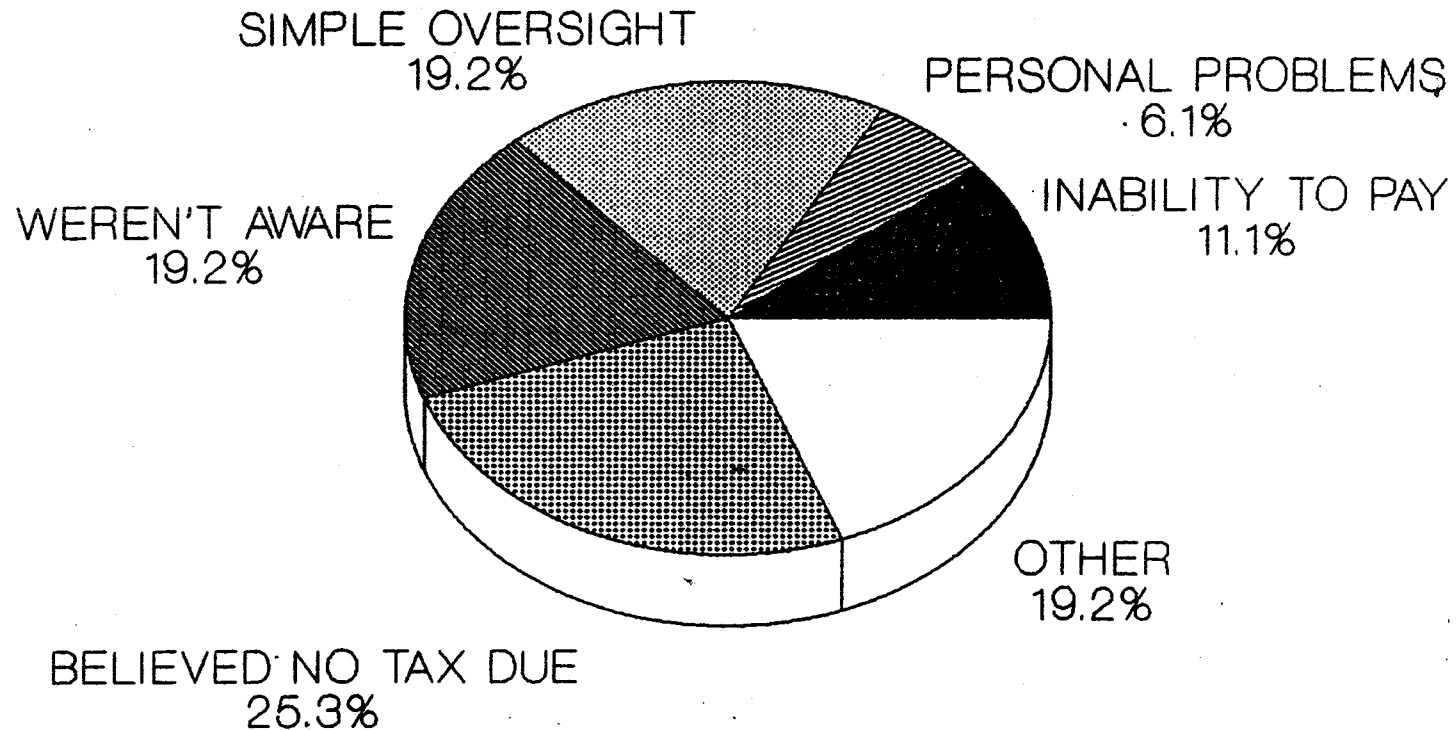
CUMULATIVE TOTALS BY WEEK



GRAPH R

REASONS FOR FAILURE TO FILE

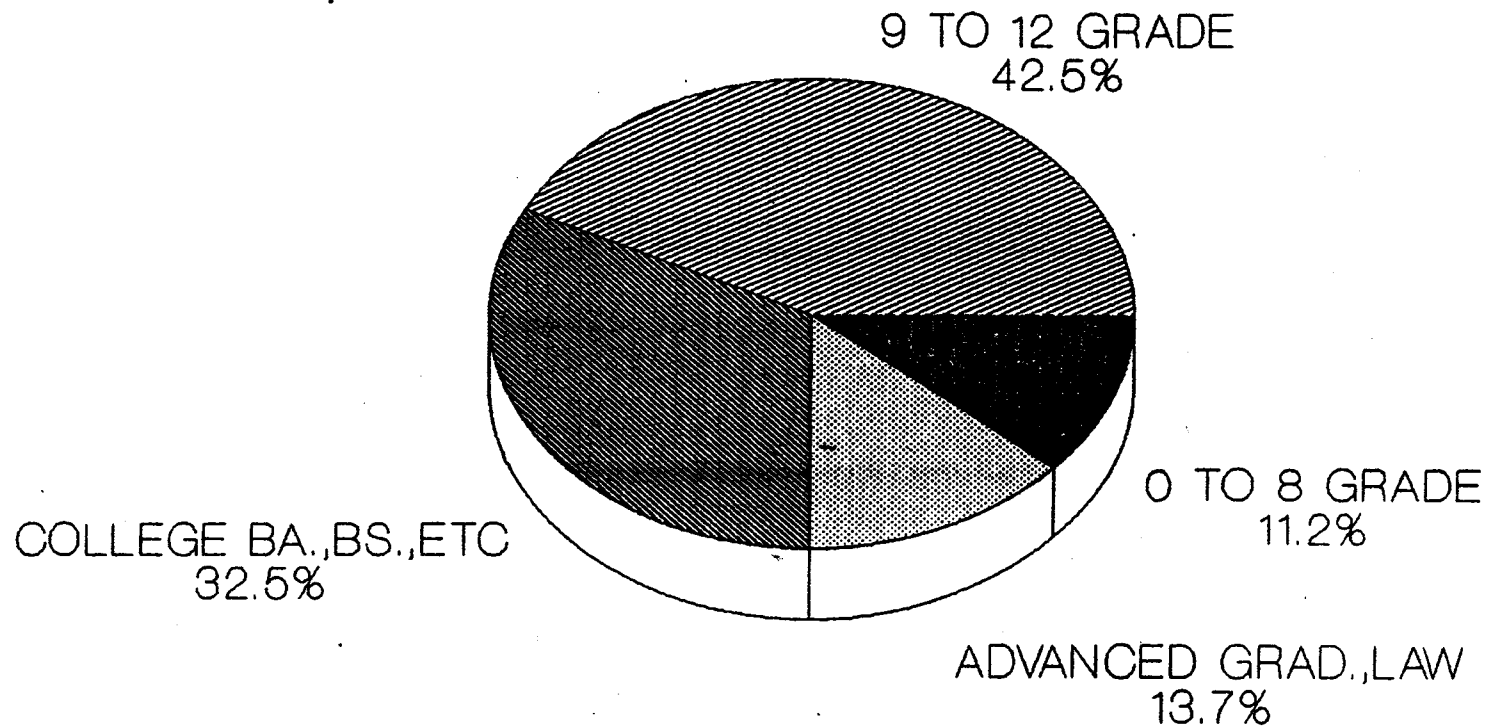
BASED ON A RANDOM SURVEY OF NONFILERS



GRAPH S

RANGE OF EDUCATION

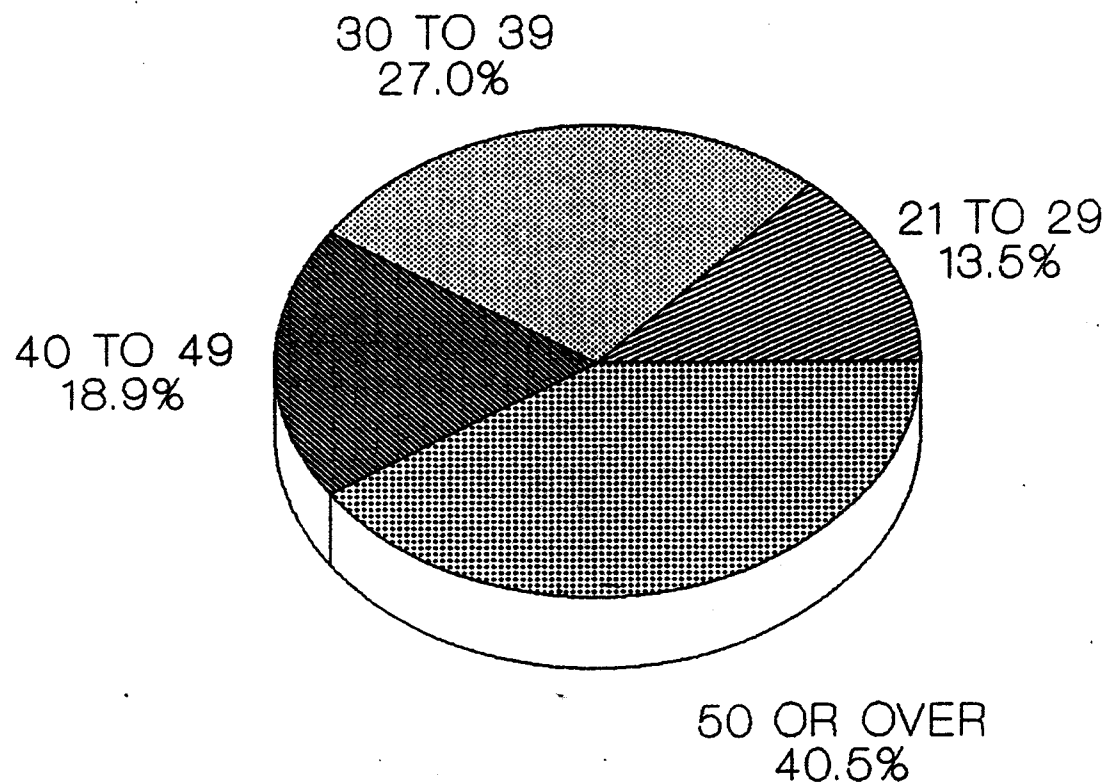
BASED ON A RANDOM SURVEY OF NONFILERS



GRAPH T

RANGE OF AGE

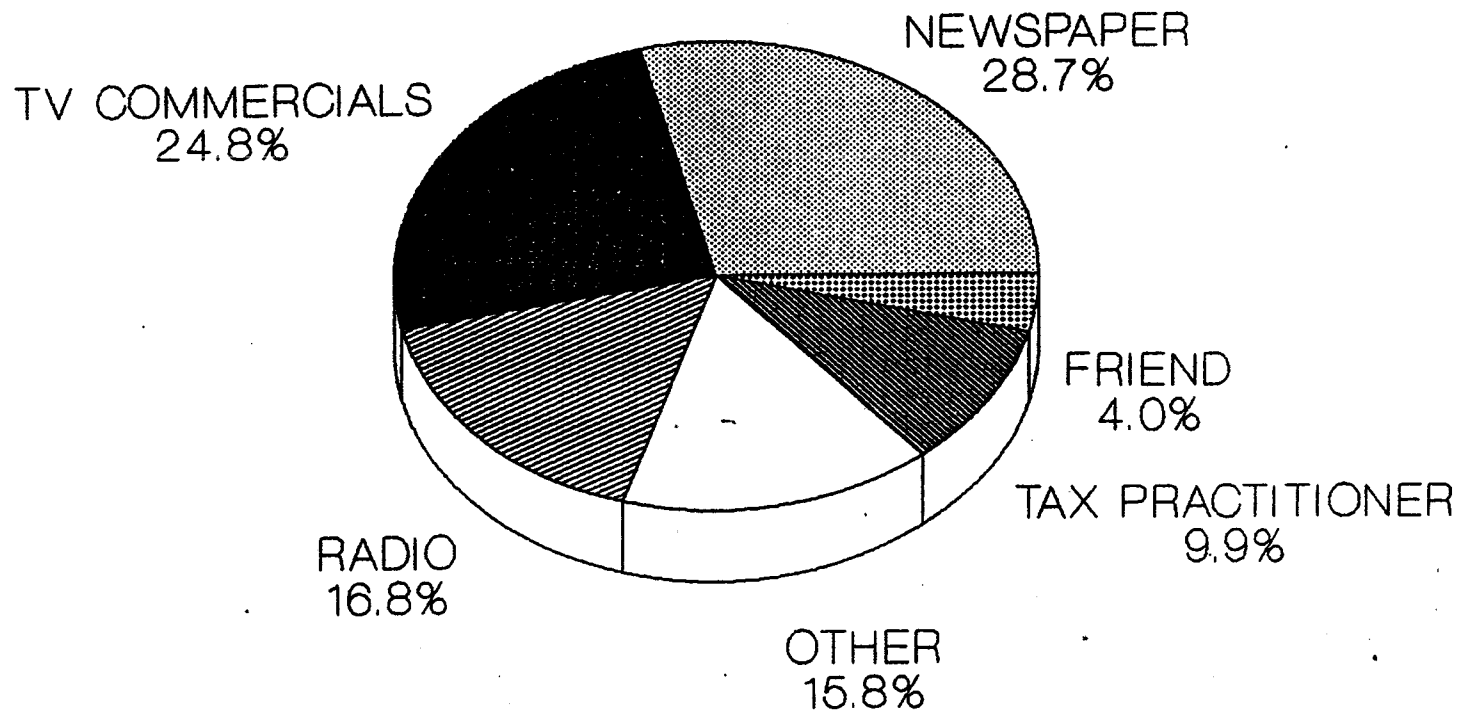
BASED ON A RANDOM SURVEY OF NONFILERS



GRAPH U

HOW INFORMED

BASED ON A RANDOM SURVEY OF NONFILERS



GRAPH V