



Iowa Department of
REVENUE

**Dependent Health Care Coverage in Iowa:
Tracking Coverage Through Tax Year 2012 Returns**

December 2013

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Executive Summary

Report Requirements

2008 Iowa Acts, House File 2539, section 4, as amended by Senate File 389, requires the Iowa Department of Revenue (IDR) to report the following annually to the Governor and the General Assembly:

- The number of Iowa families, by income level, claiming the State income tax exemption for dependent children.
- The number of Iowa families, by income level, claiming the State income tax exemption for dependent children who also indicate the presence or absence of health care coverage for the dependent children.
- The number of Iowa families, by income level, claiming the State income tax exemption for dependent children who receive information from the Department and who subsequently apply for and are enrolled in the appropriate program.

Table A, at the end of this summary, presents taxpayer return information gathered for tax year 2012 by income level. Key information from the analysis of 2012 tax returns is the following:

Families Claiming Dependent Exemptions by Income Level

- Of the 1.39 million individual income tax returns filed by resident taxpayers, **455,279 (32.8%) claimed at least one State income tax exemption for a dependent**. Of those families claiming at least one State income tax exemption for a dependent:
 - 74,727 (**16.4%**) reported gross **income of \$20,000 or less**.
 - 259,799 (**57.1%**) reported gross **income between \$20,001 to \$90,000**.
 - 120,753 (**26.5%**) reported gross **income of \$90,001 and over**.

Response Rates

- Of the 455,279 taxpayers claiming at least one State income tax exemption for a dependent:
 - **412,067 (90.5%) families reported health care coverage** for one or more dependents.
 - **33,255 (7.3%) families reported the absence of health care coverage** for one or more dependents, with some of those families reporting both the presence and absence of coverage on their tax returns.
 - **9,957 (2.2%) families did not respond**.

Health Care Coverage for Low Income Families

- Of the 74,727 taxpayers with dependents reporting gross income of \$20,000 or less:
 - 64,033 (**85.7%**) reported **health care coverage** for one or more dependents.
 - 8,674 (**11.6%**) reported the **absence of health care coverage** for one or more dependents, with some of those families reporting both the presence and absence of coverage on their tax returns.
 - 2,020 (**2.7%**) **did not respond**.

Health Care Coverage for Middle Income Families

- Of the 259,799 taxpayers with dependents reporting gross income between \$20,001 and \$90,000:
 - 233,084 (**89.7%**) reported **health care coverage** for one or more dependents.
 - 20,379 (**7.8%**) reported the **absence of health care coverage** for one or more dependents, with some of those families reporting both the presence and absence of coverage on their tax returns.
 - 6,336 (**2.4%**) **did not respond**.

Health Care Coverage for High Income Families

- Of the 120,753 taxpayers with dependents reporting gross income of \$90,001 and over:
 - 114,950 (**95.2%**) reported **health care coverage** for one or more dependents.
 - 4,202 (**3.5%**) reported the **absence of health care coverage** for one or more dependents, with some of those families reporting both the presence and absence of coverage on their tax returns.
 - 1,601 (**1.3%**) **did not respond**.

Coverage Status by Filing Method

- Of the 41,614 taxpayers with dependents filing paper returns:
 - 34,292 (**82.4%**) reported **health care coverage**.
 - 2,882 (**6.9%**) reported the **absence of health care coverage** for one or more dependents, with some of those families reporting both the presence and absence of coverage on their tax returns.
 - 4,440 (**10.7%**) **did not respond**.
- Of the 413,665 taxpayers with dependents filing electronic returns:
 - 377,775 (**91.3%**) reported **health care coverage**.
 - 30,264 (**7.3%**) reported the **absence of health care coverage** for one or more dependents, with some of those families reporting both the presence and absence of coverage on their tax returns.
 - 5,626 (**1.4%**) **did not respond**.

New Coverage

- The Department of Human Services (DHS) received 106 applications for **hawk-i** that can be attributed to the 23,969 letters mailed by IDR. Of those applications:
 - 44 applications were approved for **hawk-i**,
 - 19 were approved for Medicaid,
 - 3 are pending, and
 - 40 were denied.
- Of the 63 families who applied and identified the tax return as how they learned about their eligibility for health care coverage and whose children were enrolled:
 - **12 (19.0%)** reported **income of \$20,000 or less**.
 - **51 (81.0%)** reported **income between \$20,001 to \$100,000**.

- As a result of the mailing, an estimated 122 previously uncovered children now have health care coverage.

Administrative Costs

- DHS reports that its regular outreach cost per new enrollee for FY 2013 was \$10.62 per person compared to \$72.79 for the tax year 2012 dependent health care tracking project.

Table A: Dependent Health Care Coverage Reporting on Iowa Returns through Final Review, Tax Year 2012

Resident Filers Gross Income	Total Families With Dependents Count	Families Reporting Presence of Coverage		Families Reporting Absence of Coverage		Families Not Responding	
		Count	Share of Total	Count	Share of Total	Count	Share of Total
\$20,000 or less	74,727	64,033	85.7%	8,674	11.6%	2,020	2.7%
\$20,001 to \$30,000	51,438	43,650	84.9%	6,032	11.7%	1,756	3.4%
\$30,001 to \$40,000	44,615	38,684	86.7%	4,546	10.2%	1,385	3.1%
\$40,001 to \$50,000	37,718	33,766	89.5%	3,070	8.1%	882	2.3%
\$50,001 to \$60,000	34,691	31,651	91.2%	2,226	6.4%	814	2.3%
\$60,001 to \$70,000	33,290	30,899	92.8%	1,826	5.5%	565	1.7%
\$70,001 to \$80,000	30,959	28,960	93.5%	1,512	4.9%	487	1.6%
\$80,001 to \$90,000	27,088	25,474	94.0%	1,167	4.3%	447	1.7%
\$90,001 to \$100,000	23,122	21,836	94.4%	953	4.1%	333	1.4%
\$100,001 to \$125,000	39,676	37,553	94.6%	1,535	3.9%	588	1.5%
\$125,001 to \$150,000	20,441	19,527	95.5%	658	3.2%	256	1.3%
\$150,001 to \$175,000	11,409	10,902	95.6%	368	3.2%	139	1.2%
\$175,001 to \$200,000	6,532	6,244	95.6%	212	3.2%	76	1.2%
\$200,001 to \$250,000	6,963	6,724	96.6%	169	2.4%	70	1.0%
\$250,001 or more	12,610	12,164	96.5%	307	2.4%	139	1.1%
Total	455,279	412,067	90.5%	33,255	7.3%	9,957	2.2%

Analysis Using N220 Data from Tax Year 2012
Iowa Department of Revenue

Notes: Families are grouped based on gross income, reported on line 15 of the Iowa 1040. A taxpayer reporting dependents with and without coverage is included only in the absence of coverage group. The numbers include individual income tax returns through final review as of November 22, 2013 where all amended returns and those filed by non-residents are ignored.

Report on Dependent Health Care Coverage

1. Introduction

In 2008, the Iowa General Assembly passed House File 2539 (HF 2539) with the goal of extending health care coverage to all Iowans. The first step in reaching that goal was to extend coverage to all eligible children in the State through the existing *hawk-i* program and to expand *hawk-i* eligibility. One effort to extend health care coverage for children was a requirement that the Iowa Department of Revenue (IDR) track coverage through the individual income tax return.

Starting with tax year 2008, IDR changed the Iowa individual income tax form allowing taxpayers to indicate the presence or absence of health care coverage for their dependent children (See Appendix for the Tax Year 2012 IA 1040). For those taxpayers reporting the absence of coverage for one or more dependents and meeting income guidelines, IDR sent a notice providing information about how to enroll those children in Medicaid or *hawk-i*.

This report for the Governor and the General Assembly fulfills the requirements established under HF 2359 as amended by Senate File 289 (SF 289). The report provides information for tax year 2012 on:

- The number of Iowa families, by income level, claiming the State income tax exemption for dependent children.
- The number of Iowa families, by income level, claiming the State income tax exemption for dependent children who also indicate the presence or absence of health care coverage for the dependent children.
- The number of Iowa families, by income level, claiming the State income tax exemption for dependent children who receive information from the Department and who subsequently apply for and are enrolled in the appropriate program.

2. Changes for Tax Year 2012 and Preparations for Tax Year 2013

No significant changes were made on the income tax form in tax year 2012. No significant changes are planned in tax year 2013 regarding the tracking of dependent health care coverage. See the Appendix for the letter that will be sent to taxpayers falling below *hawk-i* eligibility and indicating the absence of health care coverage for dependents.

3. Analysis of 2012 Tax Year Data

During the 2012 tax year filing season, IDR mailed 23,969 letters to taxpayers reporting the absence of health care coverage and reporting income below the maximum *hawk-i* eligibility level for the applicable family size (see Table 1).¹ These letters were mailed in four batches between February and September (see Table 2).

¹ It is possible that additional children that are not dependents of the taxpayer live in the home, and thus the family size used by the Department of Human Services (DHS) to determine eligibility would be larger. However in the interest of spending tax dollars most efficiently, the only available information on family size, the count of

Iowa Families Claiming Dependent Children

As of November 22, 2013, 1,392,107 individual income tax returns filed by resident taxpayers for tax year 2012 were through the Department of Revenue final review. Of those, 455,279 Iowa families claimed the State income tax exemption for dependents (see Table 3). A total of 858,765 dependents were claimed by those families (see Table 5). Although families across the full income distribution claimed dependents, 53.4 percent reported gross income of \$60,000 or less in 2012.

Iowa Families Reporting Presence or Absence of Health Care Coverage

Ninety-eight percent of families provided information on their 2012 tax returns regarding the health insurance coverage of their dependents, up from 94 percent the prior year. A total of 412,067 families (90.5%) reported only the presence of health care coverage for 778,448 dependents (90.6%) while 33,255 families (7.3%) reported the absence of health care coverage for a total of 68,983 dependents (8.0%) (see Tables 4 and 5). Some families (1.0%) reported both the presence and absence of coverage for dependents claimed on their tax returns; those families are included in the absence of health care coverage group. For tax year 2011, 87.9 percent of families reported the presence of coverage and 6.3 percent reported the absence of coverage.

Reported coverage rates for 2012 for families with gross income of \$200,000 and greater peaked at 96.5 percent. The lowest coverage rate was reported for families with income from \$20,001 to \$30,000 at 84.9 percent; however, that low rate reflects both higher non-response and higher absence of coverage. Low-income families were more likely to report absence of coverage, with 11.6 percent of families with income \$20,000 or less reporting absence of coverage compared to 4.9 percent of families with incomes between \$60,001 and \$70,000. Non-response rates were the greatest for families with income from \$20,001 to \$40,000.

Response Rates by Filing Method

In Iowa, taxpayers, or their paid preparers, can file a paper income tax return that is mailed to IDR or they can complete the tax return electronically and file it via the Internet. Reported rates of coverage differed significantly between these two filing methods (see Table 4). Paper filers were less likely to complete the questions. For paper filers, 82.4 percent reported the presence of coverage, 6.9 percent reported absence of coverage, and 10.7 percent did not complete the questions. For electronic filers, 91.3 percent reported presence of coverage, 7.3 percent reported absence of coverage, and 1.3 percent did not complete the questions.

Response Rates by Self-Prepared versus Paid Preparers

The percent of electronic filers who self-prepared their return and reported absence of health care coverage for dependents was 6.9 percent compared to 7.5 percent of electronic filers who used a paid preparer (See Table 6). Returns filed by paid preparers had a non-response rate of 1.7 percent.

adults and the number of dependents claimed on the tax return, was used to assign income limits for letter receipt.

Electronic filers who self-prepared their returns had the highest response rates to the questions about dependent health care coverage with 92.7 percent of families reporting presence of coverage, 6.9 percent reporting absence of coverage, and only 0.4 percent not responding. It is possible that the tax software programs increased taxpayer awareness about these questions relative to those who filed a paper tax return. Also, because the information is being provided by the taxpayer, as opposed to a paid preparer, it is more likely to be correct. Unfortunately, information on whether a paper filer used a paid preparer is not readily available.

Health Care Coverage by Federal Poverty Guidelines

The counts of families are also presented by the ratio of their reported gross income to the federal poverty guidelines in 2012 (see Table 7). Medicaid coverage is available for children in families with income up to 133 percent of the federal poverty guideline. Despite the availability of public insurance, 13.0 percent of families in this income range reported the absence of coverage for one or more dependents. As income rises relative to the federal poverty guideline, presence of coverage rises while absence of coverage falls. In fiscal year 2010, the General Assembly expanded *hawk-i* eligibility to families up to 300 percent of the federal poverty guidelines.

4. Effect of Requirements on Uninsured Children

As noted in the introduction, the purpose behind HF 2539 was to increase health care coverage among Iowa's children,² Iowa Public Policy Center estimated that three percent of Iowa children were uninsured, based on data collected in the 2010 Iowa Child and Family Household Health Survey. The survey identified that 75 percent of children in Iowa had private coverage and 22 percent had public coverage. The report found that 60 percent of uninsured children were eligible for Medicaid or *hawk-i*.

DHS attempted to track the number of new children receiving health care coverage from the State in response to the efforts made with IDR. The letter sent by IDR encouraged taxpayers to apply online for *hawk-i* or contact DHS to request a paper application. During fiscal year 2013, over 91.5 percent of all *hawk-i* applications were submitted online.

As of November 6, 2013, DHS has received 106 applications for *hawk-i* that can be attributed to the IDR mailings (see Table 8). Of these:

- 44 applications were approved for *hawk-i*,
- 19 were approved for Medicaid,
- 3 are pending for *hawk-i*, and
- 40 were denied.

Of the 40 applicants denied coverage, all but seven were denied because they failed to provide information to DHS that was missing on their initial application or they were non-compliant with Medicaid (which in most cases means they failed to provide adequate proof of income).

² Damiano, Peter C., Ki H. Park, and Jean C. Willard, "Health Insurance Coverage of Children in Iowa: An Overview of the 2010 Iowa Child and Family Household Health Survey." Iowa Public Policy Center, the University of Iowa (June, 2013). Accessed at http://ir.uiowa.edu/ppc_health/84/ on December 26, 2013.

Last year, 110 applications were attributed to the letters sent through the tax return tracking project, slightly above the response this year. Although applicants can indicate how they heard about the program when applying online, they often fail to do so. Therefore, it is possible more taxpayers responded to the letters than DHS was able to identify. Also, each year as more children are signed up, the pool of uninsured children should shrink.

Through the approved applications, *hawk-i* health care coverage was extended to 122 children from 63 families. This is greater than the 112 children reached last year. Of the 63 families with newly enrolled children, 19 percent had net income \$20,000 or less (see Table 9). Most of the children in those families were enrolled in Medicaid. An additional eight families reported income between \$20,001 and \$30,000; five families of that group enrolled in *hawk-i* and three were enrolled in Medicaid, where family size and reported income determine program eligibility between Medicaid and *hawk-i*.

5. Estimated Costs

These efforts to expand health care coverage in Iowa used State resources. The cost to IDR and DHS to mail the letters to taxpayers during the tax year 2012 filing season was an estimated \$8,153 (see Table 10). These costs were split between the agencies with the postage and handling costs shared 50%/50% between IDR and DHS.

Costs of the program include the administrative time required by IDR and DHS staff. IDR staff time was limited to those responsible for updating programs needed to identify eligible taxpayers (10 hours), working with the outside vendor and Department of Administrative Services regarding the mailings (10 hours), and analyzing the responses on the tax returns to compile this report (24 hours). Administrative costs for DHS include staff time to compile data regarding taxpayer response to the letter from IDR (8 hours).

DHS reports that, excluding the cost and enrollment numbers for the tax return project, their outreach cost per new enrollee for FY 2012 was \$10.62 per person. The cost per new enrollee for the tax return project for the 2012 tax year was \$72.79. The cost is below the \$89.04 per enrollee in tax year 2011 due to reduced costs for mailing and handling of the letters.

Table 1: Medicaid and *hawk-i* Income Limits and Federal Poverty Guidelines by Family Size for 2012

Family Size	Medicaid	<i>hawk-i</i>	Federal Poverty
1	\$16,756	\$33,510	\$11,170
2	\$22,696	\$45,390	\$15,130
3	\$28,636	\$57,270	\$19,090
4	\$34,576	\$69,150	\$23,050
5	\$40,516	\$81,030	\$27,010
6	\$46,456	\$92,910	\$30,970
7	\$52,396	\$104,790	\$34,930
8	\$58,336	\$116,670	\$38,890

Source: Medicaid and hawk-i income limits are the maximum eligibility amounts for families of the applicable size that were effective July 1, 2012, as specified by the Iowa Department of Human Services. Federal poverty guidelines are from the U.S. Department of Human Services.

Table 2: IDR Mailings for Tax Year 2012

<u>Mailing Date</u>	<u>Mailed Letters</u>
02/15/2013	6,347
04/19/2013	11,888
06/13/2013	4,130
09/03/2013	1,604
Total Tax Year 2012	23,969

Table 3: Iowa Taxpayers with a Dependent Exemption Claim, Tax Year 2012

All Resident Filers

Gross Income	Count	Distribution	Cumulative Distribution
\$20,000 or less	74,727	16.4%	16.4%
\$20,001 to \$30,000	51,438	11.3%	27.7%
\$30,001 to \$40,000	44,615	9.8%	37.5%
\$40,001 to \$50,000	37,718	8.3%	45.8%
\$50,001 to \$60,000	34,691	7.6%	53.4%
\$60,001 to \$70,000	33,290	7.3%	60.7%
\$70,001 to \$80,000	30,959	6.8%	67.5%
\$80,001 to \$90,000	27,088	5.9%	73.5%
\$90,001 to \$100,000	23,122	5.1%	78.6%
\$100,001 to \$125,000	39,676	8.7%	87.3%
\$125,001 to \$150,000	20,441	4.5%	91.8%
\$150,001 to \$175,000	11,409	2.5%	94.3%
\$175,001 to \$200,000	6,532	1.4%	95.7%
\$200,001 to \$250,000	6,963	1.5%	97.2%
\$250,001 or more	<u>12,610</u>	<u>2.8%</u>	100.0%
Total	455,279	100.0%	

Analysis Using N220 Data from Tax Year 2012

Notes: Families are grouped based on gross income, reported on line 15 of the Iowa 1040. Includes individual income tax returns through final review by November 22, 2013 where all amended returns and those filed by non-residents are ignored.

Table 4: Dependent Health Care Coverage Reporting on Iowa Returns through Final Review, Tax Year 2012

All Resident Filers							
Gross Income	All Families With Dependents	Families Reporting Presence of Coverage		Families Reporting Absence of Coverage		Families Not Responding	
	Count	Count	Share of Total	Count	Share of Total	Count	Share of Total
\$20,000 or less	74,727	64,033	85.7%	8,674	11.6%	2,020	2.7%
\$20,001 to \$30,000	51,438	43,650	84.9%	6,032	11.7%	1,756	3.4%
\$30,001 to \$40,000	44,615	38,684	86.7%	4,546	10.2%	1,385	3.1%
\$40,001 to \$50,000	37,718	33,766	89.5%	3,070	8.1%	882	2.3%
\$50,001 to \$60,000	34,691	31,651	91.2%	2,226	6.4%	814	2.3%
\$60,001 to \$70,000	33,290	30,899	92.8%	1,826	5.5%	565	1.7%
\$70,001 to \$80,000	30,959	28,960	93.5%	1,512	4.9%	487	1.6%
\$80,001 to \$90,000	27,088	25,474	94.0%	1,167	4.3%	447	1.7%
\$90,001 to \$100,000	23,122	21,836	94.4%	953	4.1%	333	1.4%
\$100,001 to \$125,000	39,676	37,553	94.6%	1,535	3.9%	588	1.5%
\$125,001 to \$150,000	20,441	19,527	95.5%	658	3.2%	256	1.3%
\$150,001 to \$175,000	11,409	10,902	95.6%	368	3.2%	139	1.2%
\$175,001 to \$200,000	6,532	6,244	95.6%	212	3.2%	76	1.2%
\$200,001 to \$250,000	6,963	6,724	96.6%	169	2.4%	70	1.0%
\$250,001 or more	12,610	12,164	96.5%	307	2.4%	139	1.1%
Total	455,279	412,067	90.5%	33,255	7.3%	9,957	2.2%

Paper Filers							
Gross Income	All Families With Dependents	Families Reporting Presence of Coverage		Families Reporting Absence of Coverage		Families Not Responding	
	Count	Count	Share of Total	Count	Share of Total	Count	Share of Total
\$20,000 or less	5,079	3,634	71.5%	710	14.0%	735	14.5%
\$20,001 to \$30,000	3,704	2,668	72.0%	531	14.3%	505	13.6%
\$30,001 to \$40,000	3,877	2,986	77.0%	423	10.9%	468	12.1%
\$40,001 to \$50,000	3,540	2,870	81.1%	254	7.2%	416	11.8%
\$50,001 to \$60,000	3,378	2,795	82.7%	196	5.8%	387	11.5%
\$60,001 to \$70,000	3,320	2,867	86.4%	152	4.6%	301	9.1%
\$70,001 to \$80,000	3,063	2,665	87.0%	132	4.3%	266	8.7%
\$80,001 to \$90,000	2,710	2,373	87.6%	89	3.3%	248	9.2%
\$90,001 to \$100,000	2,417	2,126	88.0%	72	3.0%	219	9.1%
\$100,001 to \$125,000	4,150	3,659	88.2%	124	3.0%	367	8.8%
\$125,001 to \$150,000	2,183	1,945	89.1%	63	2.9%	175	8.0%
\$150,001 to \$175,000	1,253	1,107	88.3%	40	3.2%	106	8.5%
\$175,001 to \$200,000	721	630	87.4%	32	4.4%	59	8.2%
\$200,001 to \$250,000	752	669	89.0%	20	2.7%	63	8.4%
\$250,001 or more	1,467	1,298	88.5%	44	3.0%	125	8.5%
Total	41,614	34,292	82.4%	2,882	6.9%	4,440	10.7%

Electronic Filers							
Gross Income	All Families With Dependents	Families Reporting Presence of Coverage		Families Reporting Absence of Coverage		Families Not Responding	
	Count	Count	Share of Total	Count	Share of Total	Count	Share of Total
\$20,000 or less	69,648	60,399	86.7%	7,964	11.4%	1,285	1.8%
\$20,001 to \$30,000	47,734	40,982	85.9%	5,501	11.5%	1,251	2.6%
\$30,001 to \$40,000	40,738	35,698	87.6%	4,123	10.1%	917	2.3%
\$40,001 to \$50,000	34,178	30,896	90.4%	2,816	8.2%	466	1.4%
\$50,001 to \$60,000	31,313	28,856	92.2%	2,030	6.5%	427	1.4%
\$60,001 to \$70,000	29,970	28,032	93.5%	1,674	5.6%	264	0.9%
\$70,001 to \$80,000	27,896	26,295	94.3%	1,380	4.9%	221	0.8%
\$80,001 to \$90,000	24,378	23,101	94.8%	1,078	4.4%	199	0.8%
\$90,001 to \$100,000	20,705	19,710	95.2%	881	4.3%	114	0.6%
\$100,001 to \$125,000	35,526	33,894	95.4%	1,411	4.0%	221	0.6%
\$125,001 to \$150,000	18,258	17,582	96.3%	595	3.3%	81	0.4%
\$150,001 to \$175,000	10,156	9,795	96.4%	328	3.2%	33	0.3%
\$175,001 to \$200,000	5,811	5,614	96.6%	180	3.1%	17	0.3%
\$200,001 to \$250,000	6,211	6,055	97.5%	149	2.4%	7	0.1%
\$250,001 or more	11,143	10,866	97.5%	263	2.4%	14	0.1%
Total	413,665	377,775	91.3%	30,373	7.3%	5,517	1.3%

Analysis Using N220 Data from Tax Year 2012, Iowa Department of Revenue

Notes: Families are grouped based on gross income, reported on line 15 of the Iowa 1040. A taxpayer reporting dependents with and without coverage is included only in the absence of coverage group. The numbers include individual income tax returns through final review as of November 22, 2013, where all amended returns and those filed by non-residents are ignored. Percentages may not add to 100 percent due to rounding.

Table 5: Counts of Dependents Reported on Iowa Returns through Final Review by Coverage, Tax Year 2012

All Resident Filers							
Gross Income	All Dependents	Dependents with Presence of Coverage		Dependents with Absence of Coverage		Dependents in Families Not Responding	
	Total Dependents	Dependents	Share of Total	Dependents	Share of Total	Dependents	Share of Total
\$20,000 or less	126,267	108,357	85.8%	15,816	12.5%	2,094	1.7%
\$20,001 to \$30,000	93,463	78,460	83.9%	13,037	13.9%	1,966	2.1%
\$30,001 to \$40,000	83,637	71,591	85.6%	10,678	12.8%	1,368	1.6%
\$40,001 to \$50,000	71,142	63,410	89.1%	6,707	9.4%	1,025	1.4%
\$50,001 to \$60,000	65,620	59,888	91.3%	4,848	7.4%	884	1.3%
\$60,001 to \$70,000	63,712	59,317	93.1%	3,841	6.0%	554	0.9%
\$70,001 to \$80,000	59,655	55,922	93.7%	3,268	5.5%	465	0.8%
\$80,001 to \$90,000	52,481	49,541	94.4%	2,412	4.6%	528	1.0%
\$90,001 to \$100,000	45,067	42,750	94.9%	1,863	4.1%	454	1.0%
\$100,001 to \$125,000	78,791	74,879	95.0%	3,010	3.8%	902	1.1%
\$125,001 to \$150,000	41,160	39,395	95.7%	1,348	3.3%	417	1.0%
\$150,001 to \$175,000	23,076	22,077	95.7%	776	3.4%	223	1.0%
\$175,001 to \$200,000	13,219	12,681	95.9%	431	3.3%	107	0.8%
\$200,001 to \$250,000	14,354	13,891	96.8%	330	2.3%	133	0.9%
\$250,001 or more	27,121	26,289	96.9%	618	2.3%	214	0.8%
Total	858,765	778,448	90.6%	68,983	8.0%	11,334	1.3%
Paper Filers							
Gross Income	All Dependents	Dependents with Presence of Coverage		Dependents with Absence of Coverage		Dependents in Families Not Responding	
	Total Dependents	Dependents	Share of Total	Dependents	Share of Total	Dependents	Share of Total
\$20,000 or less	8,909	6,133	68.8%	1,444	16.2%	1,332	15.0%
\$20,001 to \$30,000	7,074	4,931	69.7%	1,353	19.1%	790	11.2%
\$30,001 to \$40,000	7,401	5,506	74.4%	1,117	15.1%	778	10.5%
\$40,001 to \$50,000	6,774	5,476	80.8%	603	8.9%	695	10.3%
\$50,001 to \$60,000	6,490	5,364	82.7%	442	6.8%	684	10.5%
\$60,001 to \$70,000	6,397	5,593	87.4%	358	5.6%	446	7.0%
\$70,001 to \$80,000	5,940	5,227	88.0%	341	5.7%	372	6.3%
\$80,001 to \$90,000	5,255	4,644	88.4%	200	3.8%	411	7.8%
\$90,001 to \$100,000	4,801	4,272	89.0%	140	2.9%	389	8.1%
\$100,001 to \$125,000	8,180	7,264	88.8%	229	2.8%	687	8.4%
\$125,001 to \$150,000	4,402	3,917	89.0%	139	3.2%	346	7.9%
\$150,001 to \$175,000	2,472	2,198	88.9%	80	3.2%	194	7.8%
\$175,001 to \$200,000	1,446	1,271	87.9%	72	5.0%	103	7.1%
\$200,001 to \$250,000	1,513	1,344	88.8%	46	3.0%	123	8.1%
\$250,001 or more	3,013	2,673	88.7%	91	3.0%	249	8.3%
Total	80,067	65,813	82.2%	6,655	8.3%	7,599	9.5%
Electronic Filers							
Gross Income	All Dependents	Dependents with Presence of Coverage		Dependents with Absence of Coverage		Dependents in Families Not Responding	
	Total Dependents	Dependents	Share of Total	Dependents	Share of Total	Dependents	Share of Total
\$20,000 or less	117,358	102,224	87.1%	14,372	12.2%	762	0.6%
\$20,001 to \$30,000	86,389	73,529	85.1%	11,684	13.5%	1,176	1.4%
\$30,001 to \$40,000	76,236	66,085	86.7%	9,561	0.0%	590	0.8%
\$40,001 to \$50,000	64,368	57,934	90.0%	6,104	9.5%	330	0.5%
\$50,001 to \$60,000	59,130	54,524	92.2%	4,406	7.5%	200	0.3%
\$60,001 to \$70,000	57,315	53,724	93.7%	3,483	6.1%	108	0.2%
\$70,001 to \$80,000	53,715	50,695	94.4%	2,927	5.4%	93	0.2%
\$80,001 to \$90,000	47,226	44,897	95.1%	2,212	4.7%	117	0.2%
\$90,001 to \$100,000	40,266	38,478	95.6%	1,723	4.3%	30	0.1%
\$100,001 to \$125,000	70,611	67,615	95.8%	2,781	3.9%	215	0.3%
\$125,001 to \$150,000	36,758	35,478	96.5%	1,209	3.3%	71	0.2%
\$150,001 to \$175,000	20,604	19,879	96.5%	696	3.4%	29	0.1%
\$175,001 to \$200,000	11,773	11,410	96.9%	359	3.0%	4	0.0%
\$200,001 to \$250,000	12,841	12,547	97.7%	284	2.2%	10	0.1%
\$250,001 or more	24,108	23,616	98.0%	527	2.2%	0	0.0%
Total	778,698	712,635	91.5%	62,328	8.0%	3,735	0.5%

Analysis using N220 Data from Tax Year 2012
Iowa Department of Revenue

Notes: Families are grouped based on gross income, reported on line 15 of the Iowa 1040. Includes individual income tax returns through final review by November 22, 2013 where all amended returns and those filed by non-residents are ignored. Percentages may not add to 100 percent due to rounding.

Table 6: Dependent Health Care Coverage Reporting by Filing Method and Income, Tax Year 2012

Paper Filers							
Gross Income	All Families With Dependents	Families Reporting Presence of Coverage		Families Reporting Absence of Coverage		Families Not Responding	
	Count	Count	Share of Total	Count	Share of Total	Count	Share of Total
\$20,000 or less	5,079	3,634	71.5%	710	14.0%	735	14.5%
\$20,001 to \$30,000	3,704	2,668	72.0%	531	14.3%	505	13.6%
\$30,001 to \$40,000	3,877	2,986	77.0%	423	10.9%	468	12.1%
\$40,001 to \$50,000	3,540	2,870	81.1%	254	7.2%	416	11.8%
\$50,001 to \$60,000	3,378	2,795	82.7%	196	5.8%	387	11.5%
\$60,001 to \$70,000	3,320	2,867	86.4%	152	4.6%	301	9.1%
\$70,001 to \$80,000	3,063	2,665	87.0%	132	4.3%	266	8.7%
\$80,001 to \$90,000	2,710	2,373	87.6%	89	3.3%	248	9.2%
\$90,001 to \$100,000	2,417	2,126	88.0%	72	3.0%	219	9.1%
\$100,001 to \$125,000	4,150	3,659	88.2%	124	3.0%	367	8.8%
\$125,001 to \$150,000	2,183	1,945	89.1%	63	2.9%	175	8.0%
\$150,001 to \$175,000	1,253	1,107	88.3%	40	3.2%	106	8.5%
\$175,001 to \$200,000	721	630	87.4%	32	4.4%	59	8.2%
\$200,001 to \$250,000	752	669	89.0%	20	2.7%	63	8.4%
\$250,001 or more	1,467	1,298	88.5%	44	3.0%	125	8.5%
Total	41,614	34,292	82.4%	2,882	6.9%	4,440	10.7%

Electronic Filers Self-Prepared							
Gross Income	All Families With Dependents	Families Reporting Presence of Coverage		Families Reporting Absence of Coverage		Families Not Responding	
	Count	Count	Share of Total	Count	Share of Total	Count	Share of Total
\$20,000 or less	22,063	18,624	84.4%	3,210	14.5%	229	1.0%
\$20,001 to \$30,000	13,675	11,913	87.1%	1,757	12.8%	5	0.0%
\$30,001 to \$40,000	11,139	10,191	91.5%	948	8.5%	0	0.0%
\$40,001 to \$50,000	8,988	8,455	94.1%	533	5.9%	0	0.0%
\$50,001 to \$60,000	8,055	7,717	95.8%	338	4.2%	0	0.0%
\$60,001 to \$70,000	7,499	7,280	97.1%	219	2.9%	0	0.0%
\$70,001 to \$80,000	7,168	7,014	97.9%	154	2.1%	0	0.0%
\$80,001 to \$90,000	6,531	6,344	97.1%	155	2.4%	32	0.5%
\$90,001 to \$100,000	5,648	5,518	97.7%	102	1.8%	28	0.5%
\$100,001 to \$125,000	10,162	9,900	97.4%	186	1.8%	76	0.7%
\$125,001 to \$150,000	5,421	5,304	97.8%	81	1.5%	36	0.7%
\$150,001 to \$175,000	2,914	2,850	97.8%	49	1.7%	15	0.5%
\$175,001 to \$200,000	1,547	1,505	97.3%	25	1.6%	17	1.1%
\$200,001 to \$250,000	1,311	1,288	98.2%	22	1.7%	1	0.1%
\$250,001 or more	1,235	1,207	97.7%	28	2.3%	0	0.0%
Total	113,356	105,110	92.7%	7,807	6.9%	439	0.4%

Electronic Filers Paid Preparer							
Gross Income	All Families With Dependents	Families Reporting Presence of Coverage		Families Reporting Absence of Coverage		Families Not Responding	
	Count	Count	Share of Total	Count	Share of Total	Count	Share of Total
\$20,000 or less	47,585	41,775	87.8%	4,847	10.2%	963	2.0%
\$20,001 to \$30,000	34,059	29,069	85.3%	3,837	11.3%	1,153	3.4%
\$30,001 to \$40,000	29,599	25,507	86.2%	3,115	10.5%	977	3.3%
\$40,001 to \$50,000	25,190	22,441	89.1%	2,278	9.0%	471	1.9%
\$50,001 to \$60,000	23,258	21,139	90.9%	1,703	7.3%	416	1.8%
\$60,001 to \$70,000	22,471	20,752	92.4%	1,371	6.1%	348	1.5%
\$70,001 to \$80,000	20,728	19,281	93.0%	1,178	5.7%	269	1.3%
\$80,001 to \$90,000	17,847	16,757	93.9%	923	5.2%	167	0.9%
\$90,001 to \$100,000	15,057	14,192	94.3%	779	5.2%	86	0.6%
\$100,001 to \$125,000	25,364	23,994	94.6%	1,225	4.8%	145	0.6%
\$125,001 to \$150,000	12,837	12,278	95.6%	514	4.0%	45	0.4%
\$150,001 to \$175,000	7,244	6,945	95.9%	279	3.9%	20	0.3%
\$175,001 to \$200,000	4,264	4,109	96.4%	155	3.6%	0	0.0%
\$200,001 to \$250,000	4,900	4,767	97.3%	127	2.6%	6	0.1%
\$250,001 or more	9,906	9,659	97.5%	235	2.4%	12	0.1%
Total	300,309	272,665	90.8%	22,566	7.5%	5,078	1.7%

Analysis Using N220 Data from Tax Year 2012

Iowa Department of Revenue

Notes: Families are grouped based on gross income reported on line 15 of the Iowa 1040. A taxpayer reporting dependents with and without coverage is included only in the absence of coverage group. The numbers include individual income tax returns through final review as of November 22, 2012, where all amended returns and those filed by non-residents are ignored.

Percentages may not add up to 100 percent due to rounding.

Table 7: Dependent Health Care Coverage Reporting on Iowa Returns through Final Review by Federal Poverty Level, Tax Year 2012

All Resident Filers							
Gross Income	<u>All Families with Dependents</u>	<u>Families Reporting Presence of Coverage</u>		<u>Families Reporting Absence of Coverage</u>		<u>Families Not Participating</u>	
	Count	Count	Share of Total	Count	Share of Total	Count	Share of Total
Less than 133% FPL	106,446	89,230	83.8%	13,870	13.0%	3,346	3.1%
133-200% FPL	64,949	57,862	89.1%	6,812	10.5%	275	0.4%
200-300% of FPL	84,973	78,718	92.6%	5,600	6.6%	655	0.8%
300+% FPL	198,911	186,257	93.6%	6,864	3.5%	5,681	2.9%
Total	455,279	412,067	90.5%	33,146	7.3%	9,957	2.2%

Paper Filers							
Gross Income	<u>All Families with Dependents</u>	<u>Families Reporting Presence of Coverage</u>		<u>Families Reporting Absence of Coverage</u>		<u>Families Not Participating</u>	
	Count	Count	Share of Total	Count	Share of Total	Count	Share of Total
Less than 133% FPL	7,615	5,678	74.6%	1,102	14.5%	835	11.0%
133-200% FPL	5,035	4,766	94.7%	330	6.6%	439	8.7%
200-300% of FPL	7,907	7,037	89.0%	558	7.1%	312	3.9%
300+% FPL	21,057	16,811	79.8%	892	4.2%	2,854	13.6%
Total	41,614	34,292	82.4%	2,882	6.9%	4,440	10.7%

Electronic Filers							
Gross Income	<u>All Families with Dependents</u>	<u>Families Reporting Presence of Coverage</u>		<u>Families Reporting Absence of Coverage</u>		<u>Families Not Participating</u>	
	Count	Count	Share of Total	Count	Share of Total	Count	Share of Total
Less than 133% FPL	98,831	85,537	86.5%	12,636	12.8%	658	0.7%
133-200% FPL	59,914	52,573	87.7%	6,241	10.4%	1,100	1.8%
200-300% of FPL	77,066	71,181	92.4%	5,176	6.7%	709	0.9%
300+% FPL	177,854	168,484	94.7%	6,320	3.6%	3,050	1.7%
Total	413,665	377,775	91.3%	30,373	7.3%	5,517	1.3%

Analysis Using N220 Data from Tax Year 2012
Iowa Department of Revenue

Note: In instances where a families report both coverage and absence of coverage the dependents are counted in absence of coverage.

N220 produced November 22, 2013 where all amended returns and those filed by non-residents are ignored.

Percentages may not add up to 100 percent due to rounding.

Table 8: Taxpayer Response to Receipt of Hawk-i Application, Tax Year 2012

Letters Mailed to Taxpayers	23,969				
		Percent of Letters	Percent of Submitted Applications	Percent of Denied Applications	
Applications submitted	106	0.44%			
Applications approved for hawk-i	44	0.18%	41.51%		Total Children 88
Applications approved for Medicaid	19	0.08%	17.92%		Total Children 34
Applications pending	3	0.01%	2.83%		
Applications denied	40		37.74%		
Reason for Denial	40				
Missing information not received	26	0.11%	24.53%	65.00%	
Non-Complaint with Medicaid	7	0.03%	6.60%	17.50%	
Income above <i>hawk-i</i> limits	5	0.02%	4.72%	12.50%	
Child over age 19	1	0.00%	0.94%	2.50%	
Duplicate Application	1	0.00%	0.94%	2.50%	

Table 9: Newly Enrolled Iowa Families by Income, Tax Year 2012

Gross Income	New Enrolled Families			
	Total Count	Share of Total	hawk-i	Medicaid
\$20,000 or less	12	19.0%	3	9
\$20,001 to \$30,000	8	12.7%	5	3
\$30,001 to \$40,000	10	15.9%	6	4
\$40,001 to \$50,000	15	23.8%	13	2
\$50,001 to \$60,000	12	19.0%	11	1
\$60,001 to \$70,000	3	4.8%	3	0
\$70,001 to \$80,000	2	3.2%	2	0
\$80,001 to \$90,000	0	0.0%	0	0
\$90,001 to \$100,000	1	1.6%	1	0
\$100,001 to \$125,000	0	0.0%	0	0
\$125,001 to \$150,000	0	0.0%	0	0
\$150,001 to \$175,000	0	0.0%	0	0
\$175,001 to \$200,000	0	0.0%	0	0
\$200,001 to \$250,000	0	0.0%	0	0
\$250,001 or more	0	0.0%	0	0
Total	63	100.0%	44	19

Note: Information on newly enrolled families provided by DHS. Gross income defined by DHS

Table 10: HF 2539 Program Costs For Tax Year 2012 Filing Season

Component	Total Cost	Average Cost per Letter	Average Cost per Enrollee
Mailing	\$5,292	\$0.22	\$47.25
Staff Time	\$2,861	\$0.12	\$25.55
Total	\$8,153	\$0.34	\$72.79

Notes: Staff time includes estimates of the cost to the State for employees' time at both IDR and DHS.

Appendix to the Report on Dependent Health Care in Iowa

Includes:

Tax Year 2012 Iowa Individual Income Tax Form 1040

Sample TY 2013 cover letter

2012 IA 1040 Iowa Individual Income Tax Form

or fiscal year beginning ___/___/2012 and ending ___/___/___

STEP 1: Fill in all spaces. You MUST fill in your Social Security Number (SSN).

Your last name _____ Your first name/middle initial _____

Spouse's last name _____ Spouse's first name/middle initial _____

Current mailing address (number and street, apartment, lot, or suite number) or PO Box _____

City, State, ZIP _____

Spouse SSN ●	Your SSN ●	E-Mail Address
STEP 2 Filing Status: Mark one box only.		<input type="checkbox"/> Check this box if you or your spouse were 65 or older as of 12/31/12.
1	Single: Were you claimed as a dependent on another person's Iowa return? <input type="checkbox"/> YES <input type="checkbox"/> NO ▲	Residence on 12/31/12: County No. ● School District No. ●
2	Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)	Dependent children for whom an exemption is claimed in Step 3 How many have health care coverage?(including Medicaid or hawk-i) ● How many do not have health care coverage? ●
3	Married filing separately on this combined return. Spouse use column B.	
4	Married filing separate returns. Spouse's name: _____ SSN: _____ Net Income: \$ _____	
5	Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.	
6	Qualifying widow(er) with dependent child. Name: _____ SSN: _____	

STEP 3 Exemptions

a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3 ▲ _____ X \$ 40 = \$ _____

b. Enter 1 for each person who is **65 or older** and/or 1 for each person who is **blind**.....▲ _____ X \$ 20 = \$ _____

c. Dependents: Enter 1 for each dependent▲ _____ X \$ 40 = \$ _____

d. Enter first names of dependents here: _____ e. TOTAL \$ _____

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 4 Gross Income				
1. Wages, salaries, tips, etc.	1. _____ .00	_____ .00	_____ .00	_____ .00
2. Taxable interest income. If more than \$1,500, complete Sch. B.	2. _____ .00	_____ .00	_____ .00	_____ .00
3. Ordinary dividend income. If more than \$1,500, complete Sch. B.	3. _____ .00	_____ .00	_____ .00	_____ .00
4. Alimony received	4. _____ .00	_____ .00	_____ .00	_____ .00
5. Business income/(loss) from federal Schedule C or C-EZ	5. _____ .00	_____ .00	_____ .00	_____ .00
6. Capital gain/(loss) from federal Sch. D if required for federal purposes .	6. _____ .00	_____ .00	_____ .00	_____ .00
7. Other gains/(losses) from federal form 4797	7. _____ .00	_____ .00	_____ .00	_____ .00
8. Taxable IRA distributions	8. _____ .00	_____ .00	_____ .00	_____ .00
9. Taxable pensions and annuities	9. _____ .00	_____ .00	_____ .00	_____ .00
10. Rents, royalties, partnerships, estates, etc.	10. _____ .00	_____ .00	_____ .00	_____ .00
11. Farm income/(loss) from federal Schedule F	11. _____ .00	_____ .00	_____ .00	_____ .00
12. Unemployment compensation. See instructions.	12. _____ .00	_____ .00	_____ .00	_____ .00
13. Taxable Social Security benefits	13. _____ .00 ▲	_____ .00	_____ .00	_____ .00
14. Other income, gambling income, bonus depreciation/section 179 adjustment ...	14. _____ .00	_____ .00	_____ .00	_____ .00
15. GROSS INCOME. ADD lines 1-14.	15. _____ .00 ▲	_____ .00	_____ .00	_____ .00
STEP 5 Adjustments to Income				
16. Payments to an IRA, Keogh, or SEP	16. _____ .00	_____ .00	_____ .00	_____ .00
17. Deductible part of self-employment tax	17. _____ .00	_____ .00	_____ .00	_____ .00
18. Health insurance deduction	18. _____ .00	_____ .00	_____ .00	_____ .00
19. Penalty on early withdrawal of savings	19. _____ .00	_____ .00	_____ .00	_____ .00
20. Alimony paid	20. _____ .00	_____ .00	_____ .00	_____ .00
21. Pension/retirement income exclusion	21. _____ .00 ▲	_____ .00	_____ .00	_____ .00
22. Moving expense deduction from federal form 3903	22. _____ .00	_____ .00	_____ .00	_____ .00
23. Iowa capital gain deduction; certain sales ONLY (see instructions).	23. _____ .00 ▲	_____ .00	_____ .00	_____ .00
24. Other adjustments	24. _____ .00	_____ .00	_____ .00	_____ .00
25. Total adjustments. ADD lines 16-24.	25. _____ .00 ▲	_____ .00	_____ .00	_____ .00
26. NET INCOME. SUBTRACT line 25 from line 15.	26. _____ .00 ▲	_____ .00	_____ .00	_____ .00
STEP 6 Federal Tax Addition and Deduction				
27. Federal income tax refund / overpayment received in 2012	27. _____ .00 ▲	_____ .00	_____ .00	_____ .00
28. Self-employment/household employment taxes	28. _____ .00 ▲	_____ .00	_____ .00	_____ .00
29. Addition for federal taxes. ADD lines 27 and 28.	29. _____ .00	_____ .00	_____ .00	_____ .00
30. Total. ADD lines 26 and 29.	30. _____ .00	_____ .00	_____ .00	_____ .00
31. Federal tax withheld	31. _____ .00 ▲	_____ .00	_____ .00	_____ .00
32. Federal estimated tax payments made in 2012	32. _____ .00 ▲	_____ .00	_____ .00	_____ .00
33. Additional federal tax paid in 2012 for 2011 and prior years	33. _____ .00 ▲	_____ .00	_____ .00	_____ .00
34. Deduction for federal taxes. ADD lines 31, 32, and 33.	34. _____ .00	_____ .00	_____ .00	_____ .00
35. BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.	35. _____ .00 ▲	_____ .00	_____ .00	_____ .00

NOTE: Use only blue or black ink, no pencils or red ink.



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	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7 Taxable Income				
36. BALANCE. From side 1, line 35	36.		.00	.00
37. Total itemized deductions from federal Schedule A Taxpayers with bonus depreciation/section 179 must use Iowa Schedule A.	37.	.00	.00	
38. Iowa income tax if included in line 5 of federal Schedule A	38.	.00	.00	
39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A.	39.	.00	.00	
40. Other deductions	40.	.00	.00	
41. Deduction. Check one box. <input type="checkbox"/> Itemized. Add lines 39 and 40. <input type="checkbox"/> Standard	41.		.00	.00
42. TAXABLE INCOME. SUBTRACT line 41 from line 36.	42.		.00	.00

Complete lines 37-40 ONLY if you itemize.

STEP 8 Tax, Credits and Checkoff Contributions				
43. Tax from tables or alternate tax	43.	.00	.00	
44. Iowa lump-sum tax. 25% of federal tax from form 4972	44.	.00	.00	
45. Iowa minimum tax. Attach IA 6251.	45.	.00	.00	
46. Total tax. ADD lines 43, 44, and 45.	46.		.00	.00
47. Total exemption credit amount(s) from Step 3, side 1	47.	.00	.00	
48. Tuition and textbook credit for dependents K-12	48.	.00	.00	
49. Total credits. ADD lines 47 and 48.	49.		.00	.00
50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero.	50.		.00	.00
51. Credit for nonresident or part-year resident. Attach IA 126 and federal return.	51.	.00	.00	
52. BALANCE. SUBTRACT line 51 from 50. If less than or equal to zero, enter zero.	52.		.00	.00
53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule.	53.	.00	.00	
54. BALANCE. SUBTRACT line 53 from line 52.	54.		.00	.00
55. School district surtax/EMS surtax. Take percentage from table; multiply by line 54.	55.	.00	.00	
56. Total Tax. ADD lines 54 and 55.	56.	.00	.00	
57. Total tax before contributions. ADD columns A & B on line 56 and enter here.	57.		.00	.00
58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 58a: <input type="checkbox"/> StateFair 58b: <input type="checkbox"/> Firefighters/Veterans 58c: <input type="checkbox"/> Child Abuse Prevention 58d: <input type="checkbox"/> Enter total	58.		.00	.00
59. TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58.	59.		.00	.00

STEP 9 Credits				
60. Iowa income tax withheld	60.	.00	.00	
61. Estimated and voucher payments made for tax year 2012	61.	.00	.00	
62. Out-of-state tax credit. Attach IA 130.	62.	.00	.00	
63. Motor fuel tax credit. Attach IA 4136.	63.	.00	.00	
64. Check One: <input type="checkbox"/> Child and dependent care credit OR <input type="checkbox"/> Early childhood development credit	64.	.00	.00	
65. Iowa earned income tax credit. See Instructions.	65.	.00	.00	
66. Other refundable credits. Attach IA 148 Tax Credits Schedule.	66.	.00	.00	
67. TOTAL. ADD lines 60 - 66.	67.	.00	.00	
68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here.	68.		.00	.00

STEP 10 Refund or Amount You Owe				
69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid.	69.		.00	.00
70. Amount of line 69 to be REFUNDED REFUND	70.		.00	.00
For a faster refund file electronically. Go to www.iowa.gov/tax for details or mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120				
71. Amount of line 69 to be applied to your 2013 estimated tax	71.	.00	.00	
72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE.	72.		.00	.00
73. Penalty for underpayment of estimated tax from IA 2210 or IA 2210F <input type="checkbox"/> Check if annualized income method is used.	73.		.00	.00
74. Penalty and interest 74a. Penalty .00 <input type="checkbox"/> 74b. Interest .00 <input type="checkbox"/> ADD Enter total 74.	74.		.00	.00
75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here. PAY THIS AMOUNT	75.		.00	.00
You can pay online at www.iowa.gov/tax or pay by mail to Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.				

STEP 11 POLITICAL CHECKOFF. This checkoff does not increase the amount of tax you owe or decrease your refund.	<input type="checkbox"/> \$1.50 to Republican Party	\$1.50 to Republican Party <input type="checkbox"/>
<input type="checkbox"/> SPOUSE: <input type="checkbox"/> \$1.50 to Democratic Party	<input type="checkbox"/> YOURSELF: <input type="checkbox"/> \$1.50 to Democratic Party	<input type="checkbox"/>
<input type="checkbox"/> \$1.50 to Campaign Fund	<input type="checkbox"/> \$1.50 to Campaign Fund	<input type="checkbox"/>

STEP 12 I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

PLEASE SIGN HERE	<input type="checkbox"/>				
Your Signature	Date	Check if Deceased	Date of Death	Preparer's Signature	Date
SIGN HERE	<input type="checkbox"/>				
Spouse's Signature	Date	Check if Deceased	Date of Death	Preparer's PTIN	Firm's FEIN
			Daytime Telephone Number		Daytime Telephone Number

This return is due April 30, 2013. Please sign, enclose W-2s, and verify SSNs. MAILING ADDRESSES: See lines 70 and 75 above.



Iowa Department of Revenue

DATE

TAXPAYER NAME
ADDRESS 1
ADDRESS 2

On your Iowa income tax return, you indicated you have one or more children who do not have health care coverage. Children without health care coverage may be eligible to receive health care coverage from the State of Iowa through the Medicaid program or the *hawk-i* (Healthy and Well Kids in Iowa) program.

Are my children eligible?

The Iowa Department of Human Services will make this determination.

Where do I find more information?

Visit www.hawk-i.org for information on *hawk-i* or contact *hawk-i* Customer Service at 1-800-257-8563.

What must I do to apply?

If you believe one or more children are eligible for health care coverage under either the Medicaid or *hawk-i* program, within 90 days you must complete the online application available at www.hawk-i.org. You can also request a paper application by calling *hawk-i* Customer Service at 1-800-257-8563.

Mail the completed application to Hawk-i Program, PO Box 71336, Des Moines IA 50325-9958.

When completing the online or paper application, please indicate that you heard about *hawk-i* from the State income tax form.

What if I have questions?

If you have any questions, please contact *hawk-i* Customer Service at 1-800-257-8563.