



Iowa Department of
REVENUE

**Dependent Health Care Coverage in Iowa:
Tracking Coverage Through Tax Year 2013 Returns**

December 2014

Prepared by

**Kathy McAninch
Research and Analysis Division**

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 2013 by income level. Key information from the analysis of 2013 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, **450,080 (32.6%) 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:
 - **79,103 (17.6%)** reported gross **income of \$20,000 or less.**
 - **252,565 (56.1%)** reported gross **income between \$20,001 to \$90,000.**
 - **118,412 (26.3%)** reported gross **income of \$90,001 and over.**

Response Rates

- Of the 450,080 taxpayers claiming at least one State income tax exemption for a dependent:
 - **412,397 (91.6%)** families reported **health care coverage** for one or more dependents.
 - **23,202 (5.2%)** 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.
 - **14,481 (3.2%)** families **did not respond.**

Health Care Coverage for Low Income Families

- Of the 79,103 taxpayers with dependents reporting gross income of \$20,000 or less:
 - **68,839 (87.0%)** reported **health care coverage** for one or more dependents.
 - **6,527 (8.3%)** 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.
 - **3,737 (4.7%)** **did not respond.**

Health Care Coverage for Middle Income Families

- Of the 252,566 taxpayers with dependents reporting gross income between \$20,001 and \$90,000:
 - 229,153 (**90.7%**) reported **health care coverage** for one or more dependents.
 - 14,457 (**5.7%**) 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.
 - 8,956 (**3.6%**) **did not respond**.

Health Care Coverage for High Income Families

- Of the 118,411 taxpayers with dependents reporting gross income of \$90,001 and over:
 - 114,405 (**96.6%**) reported **health care coverage** for one or more dependents.
 - 2,218 (**1.9%**) 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.
 - 1,788 (**1.5%**) **did not respond**.

Coverage Status by Filing Method

- Of the 28,354 taxpayers with dependents filing paper returns:
 - 23,224 (**81.9%**) reported **health care coverage**.
 - 1,562 (**5.5%**) 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.
 - 3,568 (**12.6%**) **did not respond**.
- Of the 421,726 taxpayers with dependents filing electronic returns:
 - 389,173 (**92.3%**) reported **health care coverage**.
 - 21,640 (**5.1%**) 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.
 - 10,913 (**2.6%**) **did not respond**.

New Coverage

In 2014, IDR mailed 17,231 letters to taxpayers indicating lack of health care coverage for dependents, down from 23,969 letters in 2013.

In 2014 the Department of Human Services, in compliance with the Affordable Care Act, changed the application for Medicaid and *hawk-i* to a version that did not include the means to track how applicants heard about the availability of the public health insurance for which they are applying. Therefore, beginning with 2014, no data can be provided by DHS regarding the number of children enrolled in Medicaid or *hawk-i* due to eligibility notification under this program.

Administrative Costs

- During 2014, the State spent an estimated \$8,300 to administer this program including postage costs.

Table A: Dependent Health Care Coverage Reporting on Iowa Returns through Final Review, Tax Year 2013

Resident Filers Gross Income	Total 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	79,103	68,839	87.0%	6,527	8.3%	3,737	4.7%
\$20,001 to \$30,000	50,941	43,618	85.6%	4,524	8.9%	2,799	5.5%
\$30,001 to \$40,000	44,526	38,780	87.1%	3,518	7.9%	2,228	5.0%
\$40,001 to \$50,000	37,009	33,474	90.4%	2,178	5.9%	1,357	3.7%
\$50,001 to \$60,000	33,537	31,130	92.8%	1,544	4.6%	863	2.6%
\$60,001 to \$70,000	31,294	29,422	94.0%	1,146	3.7%	726	2.3%
\$70,001 to \$80,000	29,192	27,804	95.2%	877	3.0%	511	1.8%
\$80,001 to \$90,000	26,067	24,925	95.6%	670	2.6%	472	1.8%
\$90,001 to \$100,000	22,589	21,731	96.2%	509	2.3%	349	1.5%
\$100,001 to \$125,000	39,099	37,724	96.5%	784	2.0%	591	1.5%
\$125,001 to \$150,000	20,229	19,587	96.8%	369	1.8%	273	1.3%
\$150,001 to \$175,000	11,400	11,062	97.0%	169	1.5%	169	1.5%
\$175,001 to \$200,000	6,626	6,443	97.2%	96	1.4%	87	1.3%
\$200,001 to \$250,000	6,985	6,773	97.0%	121	1.7%	91	1.3%
\$250,001 or more	11,483	11,085	96.5%	170	1.5%	228	2.0%
Total	450,080	412,397	91.6%	23,202	5.2%	14,481	3.2%

Analysis Using N220 Data from Tax Year 2013
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 December 22, 2014 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 2013 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 2013 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 legislation also requested information on:

- 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.

The Department of Human Services (DHS) no longer collects information from applicants that can be used to track whether they received information about their eligibility as a result of this program, so this report cannot comment on that number.

2. Changes for Tax Year 2013 and Preparations for Tax Year 2014

No significant changes were made on the income tax form in tax year 2013. No significant changes are planned in tax year 2014 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 2013 Tax Year Data

During the 2013 tax year filing season, IDR mailed 17,231 letters to taxpayers reporting the absence of health care coverage for dependents and reporting income below the maximum

hawk-i eligibility level for the applicable family size (see Table 1).¹ These letters were mailed in five batches between February and September (see Table 2).

Iowa Families Claiming Dependent Children

As of December 22, 2014, 1,386,245 individual income tax returns filed by resident taxpayers for tax year 2013 were through the Department of Revenue final review. Of those, 450,280 Iowa families claimed the State income tax exemption for dependents (see Table 3). A total of 848,776 dependents were claimed by those families (see Table 5). Although families across the full income distribution claimed dependents, 54.5 percent reported gross income of \$60,000 or less in 2013.

Iowa Families Reporting Presence or Absence of Health Care Coverage

Ninety-seven percent of families provided information on their 2013 tax returns regarding the health insurance coverage of their dependents, down from 98 percent the prior year. A total of 412,397 families (91.6%) reported only the presence of health care coverage for 772,402 dependents (91.0%) while 23,202 families (5.2%) reported the absence of health care coverage for a total of 50,274 dependents (5.9%) (see Tables 4 and 5). Some families (2.2%) 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 2012, 90.5 percent of families reported the presence of coverage and 7.3 percent reported the absence of coverage.

Reported coverage rates for 2013 for families with gross income of \$200,000 and greater was 96.8 percent. The lowest coverage rate was reported for families with income from \$20,001 to \$30,000 at 85.6 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 8.3 percent of families with income \$20,000 or less reporting absence of coverage compared to 3.7 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, 81.9 percent reported the presence of coverage, 5.5 percent reported absence of coverage, and 12.6 percent did not complete the questions. For electronic filers, 92.3 percent reported presence of coverage, 5.1 percent reported absence of coverage, and 2.6 percent did not complete the questions.

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

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 5.4 percent compared to 5.0 percent of electronic filers who used a paid preparer (See Table 6). Returns filed by paid preparers had a non-response rate of 3.1 percent, up from 1.7 percent one year ago.

Electronic filers who self-prepared their returns had the highest response rates to the questions about dependent health care coverage with 93.3 percent of families reporting presence of coverage, 5.4 percent reporting absence of coverage, and only 1.3 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. Although the response rates are highest for this group, the share not responding is more than three times last year's share when only 0.4 percent of self-prepared returns did not include answers to the health care coverage questions. 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 2013 (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, 9.2 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

The federal Affordable Care Act's requirement that all Americans have some form of health insurance became effective in 2014. Under the Act, the DHS was required to use one universal application for all health insurance options provided by the State, including Medicaid and *hawk-i*. The DHS chose to use the federal application for health insurance which does not include the means to track how applicants heard about the availability of the public health insurance for which they are applying. Therefore, beginning with 2014, no data can be provided by DHS regarding the number of children enrolled in Medicaid or *hawk-i* due to eligibility notification by IDR.

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 2013 filing season was an estimated \$6,885 (see Table 8). 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 staff. IDR staff time was limited to those responsible for updating programs needed to identify eligible taxpayers (5

hours), working with the outside vendor and Department of Administrative Services regarding the mailings (5 hours), and analyzing the responses on the tax returns to compile this report (24 hours). Because DHS is no longer tracking whether applicants learned about eligibility from this program, no administrative time is attributed to DHS staff.

Table1: Medicaid and *hawk-i* income Limits and Federal Poverty Guidelines for 2013

Family Size	Medicaid	<i>hawk-i</i>	Federal Poverty
1	\$17,235	\$34,470	\$11,490
2	\$23,265	\$46,530	\$15,510
3	\$29,295	\$58,590	\$19,530
4	\$35,325	\$70,650	\$23,550
5	\$41,355	\$82,710	\$27,570
6	\$47,385	\$94,770	\$31,590
7	\$53,415	\$106,830	\$35,610
8	\$59,445	\$118,890	\$39,630

Source: Medicaid and *hawk-i* income limits are the maximum eligibility amounts for families of the applicable size that were effective July 1, 2013, 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 2013

<u>Mailing Date</u>	<u>Mailed Letters</u>
02/20/2014	5,530
03/20/2014	5,374
04/24/2014	3,539
06/03/2014	1,666
09/02/2014	1,122
Total Tax Year 2013	17,231

Table 3: Iowa Taxpayers with a Dependent Exemption Claim, Tax Year 2013

All Resident Filers

Gross Income	Count	Distribution	Cumulative Distribution
\$20,000 or less	79,103	17.6%	17.6%
\$20,001 to \$30,000	50,941	11.3%	28.9%
\$30,001 to \$40,000	44,526	9.9%	38.8%
\$40,001 to \$50,000	37,009	8.2%	47.0%
\$50,001 to \$60,000	33,537	7.5%	54.5%
\$60,001 to \$70,000	31,294	7.0%	61.4%
\$70,001 to \$80,000	29,192	6.5%	67.9%
\$80,001 to \$90,000	26,067	5.8%	73.7%
\$90,001 to \$100,000	22,589	5.0%	78.7%
\$100,001 to \$125,000	39,099	8.7%	87.4%
\$125,001 to \$150,000	20,229	4.5%	91.9%
\$150,001 to \$175,000	11,400	2.5%	94.4%
\$175,001 to \$200,000	6,626	1.5%	95.9%
\$200,001 to \$250,000	6,985	1.6%	97.4%
\$250,001 or more	<u>11,483</u>	<u>2.6%</u>	100.0%
Total	450,080	100.0%	

Analysis Using N220 Data from Tax Year 2013

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 December 22, 2014 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 2013

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	79,103	68,839	87.0%	6,527	8.3%	3,737	4.7%
\$20,001 to \$30,000	50,941	43,618	85.6%	4,524	8.9%	2,799	5.5%
\$30,001 to \$40,000	44,526	38,780	87.1%	3,518	7.9%	2,228	5.0%
\$40,001 to \$50,000	37,009	33,474	90.4%	2,178	5.9%	1,357	3.7%
\$50,001 to \$60,000	33,537	31,130	92.8%	1,544	4.6%	863	2.6%
\$60,001 to \$70,000	31,294	29,422	94.0%	1,146	3.7%	726	2.3%
\$70,001 to \$80,000	29,192	27,804	95.2%	877	3.0%	511	1.8%
\$80,001 to \$90,000	26,067	24,925	95.6%	670	2.6%	472	1.8%
\$90,001 to \$100,000	22,589	21,731	96.2%	509	2.3%	349	1.5%
\$100,001 to \$125,000	39,099	37,724	96.5%	784	2.0%	591	1.5%
\$125,001 to \$150,000	20,229	19,587	96.8%	369	1.8%	273	1.3%
\$150,001 to \$175,000	11,400	11,062	97.0%	169	1.5%	169	1.5%
\$175,001 to \$200,000	6,626	6,443	97.2%	96	1.4%	87	1.3%
\$200,001 to \$250,000	6,985	6,773	97.0%	121	1.7%	91	1.3%
\$250,001 or more	11,483	11,085	96.5%	170	1.5%	228	2.0%
Total	450,080	412,397	91.6%	23,202	5.2%	14,481	3.2%

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	3,364	2,433	72.3%	359	10.7%	572	17.0%
\$20,001 to \$30,000	2,540	1,825	71.9%	298	11.7%	417	16.4%
\$30,001 to \$40,000	2,568	1,879	73.2%	235	9.2%	454	17.7%
\$40,001 to \$50,000	2,332	1,855	79.5%	164	7.0%	313	13.4%
\$50,001 to \$60,000	2,222	1,843	82.9%	108	4.9%	271	12.2%
\$60,001 to \$70,000	2,074	1,734	83.6%	81	3.9%	259	12.5%
\$70,001 to \$80,000	2,016	1,786	88.6%	51	2.5%	179	8.9%
\$80,001 to \$90,000	1,864	1,600	85.8%	62	3.3%	202	10.8%
\$90,001 to \$100,000	1,581	1,395	88.2%	27	1.7%	159	10.1%
\$100,001 to \$125,000	2,980	2,594	87.0%	74	2.5%	312	10.5%
\$125,001 to \$150,000	1,705	1,511	88.6%	37	2.2%	157	9.2%
\$150,001 to \$175,000	955	852	89.2%	18	1.9%	85	8.9%
\$175,001 to \$200,000	553	505	91.3%	5	0.9%	43	7.8%
\$200,001 to \$250,000	596	540	90.6%	14	2.3%	42	7.0%
\$250,001 or more	1,004	872	86.9%	29	2.9%	103	10.3%
Total	28,354	23,224	81.9%	1,562	5.5%	3,568	12.6%

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	75,739	66,406	87.7%	6,168	8.1%	3,165	4.2%
\$20,001 to \$30,000	48,401	41,793	86.3%	4,226	8.7%	2,382	4.9%
\$30,001 to \$40,000	41,958	36,901	87.9%	3,283	7.8%	1,774	4.2%
\$40,001 to \$50,000	34,677	31,619	91.2%	2,014	5.8%	1,044	3.0%
\$50,001 to \$60,000	31,315	29,287	93.5%	1,436	4.6%	592	1.9%
\$60,001 to \$70,000	29,220	27,688	94.8%	1,065	3.6%	467	1.6%
\$70,001 to \$80,000	27,176	26,018	95.7%	826	3.0%	332	1.2%
\$80,001 to \$90,000	24,203	23,325	96.4%	608	2.5%	270	1.1%
\$90,001 to \$100,000	21,008	20,336	96.8%	482	2.3%	190	0.9%
\$100,001 to \$125,000	36,119	35,130	97.3%	710	2.0%	279	0.8%
\$125,001 to \$150,000	18,524	18,076	97.6%	332	1.8%	116	0.6%
\$150,001 to \$175,000	10,445	10,210	97.8%	151	1.4%	84	0.8%
\$175,001 to \$200,000	6,073	5,938	97.8%	91	1.5%	44	0.7%
\$200,001 to \$250,000	6,389	6,233	97.6%	107	1.7%	49	0.8%
\$250,001 or more	10,479	10,213	97.5%	141	1.3%	125	1.2%
Total	421,726	389,173	92.3%	21,640	5.1%	10,913	2.6%

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 December 22, 2014, 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 2013

All Resident Filers		Dependents with Presence of Coverage		Dependents with Absence of Coverage		Dependents in Families Not Responding	
Gross Income	All Dependents Total Dependents	Dependents	Share of Total	Dependents	Share of Total	Dependents	Share of Total
\$20,000 or less	133,794	115,622	86.4%	12,102	9.0%	6,070	4.5%
\$20,001 to \$30,000	92,494	77,352	83.6%	9,887	10.7%	5,255	5.7%
\$30,001 to \$40,000	83,589	70,732	84.6%	8,479	10.1%	4,378	5.2%
\$40,001 to \$50,000	69,775	61,887	88.7%	5,257	7.5%	2,631	3.8%
\$50,001 to \$60,000	63,583	58,352	91.8%	3,640	5.7%	1,591	2.5%
\$60,001 to \$70,000	59,834	55,893	93.4%	2,663	4.5%	1,278	2.1%
\$70,001 to \$80,000	56,442	53,496	94.8%	2,045	3.6%	901	1.6%
\$80,001 to \$90,000	50,665	48,351	95.4%	1,489	2.9%	825	1.6%
\$90,001 to \$100,000	44,363	42,713	96.3%	1,073	2.4%	577	1.3%
\$100,001 to \$125,000	77,763	75,091	96.6%	1,623	2.1%	1,049	1.3%
\$125,001 to \$150,000	40,661	39,379	96.8%	794	2.0%	488	1.2%
\$150,001 to \$175,000	23,067	22,412	97.2%	349	1.5%	306	1.3%
\$175,001 to \$200,000	13,541	13,184	97.4%	212	1.6%	145	1.1%
\$200,001 to \$250,000	14,543	14,119	97.1%	255	1.8%	169	1.2%
\$250,001 or more	24,662	23,819	96.6%	406	1.6%	437	1.8%
Total	848,776	772,402	91.0%	50,274	5.9%	26,100	3.1%

Paper Filers		Dependents with Presence of Coverage		Dependents with Absence of Coverage		Dependents in Families Not Responding	
Gross Income	All Dependents Total Dependents	Dependents	Share of Total	Dependents	Share of Total	Dependents	Share of Total
\$20,000 or less	5,687	3,858	67.8%	820	14.4%	1,009	17.7%
\$20,001 to \$30,000	4,680	3,142	67.1%	743	15.9%	795	17.0%
\$30,001 to \$40,000	4,859	3,348	68.9%	630	13.0%	881	18.1%
\$40,001 to \$50,000	4,341	3,306	76.2%	427	9.8%	608	14.0%
\$50,001 to \$60,000	4,230	3,452	81.6%	261	6.2%	517	12.2%
\$60,001 to \$70,000	3,976	3,306	83.1%	197	5.0%	473	11.9%
\$70,001 to \$80,000	3,826	3,366	88.0%	128	3.3%	332	8.7%
\$80,001 to \$90,000	3,605	3,121	86.6%	138	3.8%	346	9.6%
\$90,001 to \$100,000	3,002	2,704	90.1%	41	1.4%	257	8.6%
\$100,001 to \$125,000	5,845	5,100	87.3%	168	2.9%	577	9.9%
\$125,001 to \$150,000	3,390	3,007	88.7%	96	2.8%	287	8.5%
\$150,001 to \$175,000	1,892	1,681	88.8%	42	2.2%	169	8.9%
\$175,001 to \$200,000	1,097	1,010	92.1%	12	1.1%	75	6.8%
\$200,001 to \$250,000	1,242	1,127	90.7%	33	2.7%	82	6.6%
\$250,001 or more	2,071	1,794	86.6%	73	3.5%	204	9.9%
Total	53,743	43,322	80.6%	3,809	7.1%	6,612	12.3%

Electronic Filers		Dependents with Presence of Coverage		Dependents with Absence of Coverage		Dependents in Families Not Responding	
Gross Income	All Dependents Total Dependents	Dependents	Share of Total	Dependents	Share of Total	Dependents	Share of Total
\$20,000 or less	128,107	111,764	87.2%	11,282	8.8%	5,061	4.0%
\$20,001 to \$30,000	87,814	74,210	84.5%	9,144	10.4%	4,460	5.1%
\$30,001 to \$40,000	78,730	67,384	85.6%	7,849	10.0%	3,497	4.4%
\$40,001 to \$50,000	65,434	58,581	89.5%	4,830	7.4%	2,023	3.1%
\$50,001 to \$60,000	59,353	54,900	92.5%	3,379	5.7%	1,074	1.8%
\$60,001 to \$70,000	55,858	52,587	94.1%	2,466	4.4%	805	1.4%
\$70,001 to \$80,000	52,616	50,130	95.3%	1,917	3.6%	569	1.1%
\$80,001 to \$90,000	47,060	45,230	96.1%	1,351	2.9%	479	1.0%
\$90,001 to \$100,000	41,361	40,009	96.7%	1,032	2.5%	320	0.8%
\$100,001 to \$125,000	71,918	69,991	97.3%	1,455	2.0%	472	0.7%
\$125,001 to \$150,000	37,271	36,372	97.6%	698	1.9%	201	0.5%
\$150,001 to \$175,000	21,175	20,731	97.9%	307	1.4%	137	0.6%
\$175,001 to \$200,000	12,444	12,174	97.8%	200	1.6%	70	0.6%
\$200,001 to \$250,000	13,301	12,992	97.7%	222	1.7%	87	0.7%
\$250,001 or more	22,591	22,025	97.5%	333	1.5%	233	1.0%
Total	795,033	729,080	91.7%	46,465	5.8%	19,488	2.5%

Analysis using N220 Data from Tax Year 2013
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 December 22, 2014 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 2013

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	3,364	2,433	72.3%	359	10.7%	572	17.0%
\$20,001 to \$30,000	2,540	1,825	71.9%	298	11.7%	417	16.4%
\$30,001 to \$40,000	2,568	1,879	73.2%	235	9.2%	454	17.7%
\$40,001 to \$50,000	2,332	1,855	79.5%	164	7.0%	313	13.4%
\$50,001 to \$60,000	2,222	1,843	82.9%	108	4.9%	271	12.2%
\$60,001 to \$70,000	2,074	1,734	83.6%	81	3.9%	259	12.5%
\$70,001 to \$80,000	2,016	1,786	88.6%	51	2.5%	179	8.9%
\$80,001 to \$90,000	1,864	1,600	85.8%	62	3.3%	202	10.8%
\$90,001 to \$100,000	1,581	1,395	88.2%	27	1.7%	159	10.1%
\$100,001 to \$125,000	2,980	2,594	87.0%	74	2.5%	312	10.5%
\$125,001 to \$150,000	1,705	1,511	88.6%	37	2.2%	157	9.2%
\$150,001 to \$175,000	955	852	89.2%	18	1.9%	85	8.9%
\$175,001 to \$200,000	553	505	91.3%	5	0.9%	43	7.8%
\$200,001 to \$250,000	596	540	90.6%	14	2.3%	42	7.0%
\$250,001 or more	1,004	872	86.9%	29	2.9%	103	10.3%
Total	28,354	23,224	81.9%	1,562	5.5%	3,568	12.6%

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	25,945	22,911	88.3%	2,493	9.6%	541	2.1%
\$20,001 to \$30,000	15,107	13,383	88.6%	1,408	9.3%	316	2.1%
\$30,001 to \$40,000	12,405	11,200	90.3%	979	7.9%	226	1.8%
\$40,001 to \$50,000	9,568	8,891	92.9%	540	5.6%	137	1.4%
\$50,001 to \$60,000	8,521	8,085	94.9%	363	4.3%	73	0.9%
\$60,001 to \$70,000	7,745	7,455	96.3%	221	2.9%	69	0.9%
\$70,001 to \$80,000	7,370	7,142	96.9%	178	2.4%	50	0.7%
\$80,001 to \$90,000	6,729	6,584	97.8%	97	1.4%	48	0.7%
\$90,001 to \$100,000	5,869	5,768	98.3%	78	1.3%	23	0.4%
\$100,001 to \$125,000	10,611	10,459	98.6%	104	1.0%	48	0.5%
\$125,001 to \$150,000	5,710	5,623	98.5%	63	1.1%	24	0.4%
\$150,001 to \$175,000	3,132	3,076	98.2%	35	1.1%	21	0.7%
\$175,001 to \$200,000	1,660	1,639	98.7%	14	0.8%	7	0.4%
\$200,001 to \$250,000	1,465	1,444	98.6%	13	0.9%	8	0.5%
\$250,001 or more	1,252	1,233	98.5%	9	0.7%	10	0.8%
Total	123,089	114,893	93.3%	6,595	5.4%	1,601	1.3%

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	49,794	43,495	87.3%	3,675	7.4%	2,624	5.3%
\$20,001 to \$30,000	33,294	28,410	85.3%	2,818	8.5%	2,066	6.2%
\$30,001 to \$40,000	29,553	25,701	87.0%	2,304	7.8%	1,548	5.2%
\$40,001 to \$50,000	25,109	22,728	90.5%	1,474	5.9%	907	3.6%
\$50,001 to \$60,000	22,794	21,202	93.0%	1,073	4.7%	519	2.3%
\$60,001 to \$70,000	21,475	20,233	94.2%	844	3.9%	398	1.9%
\$70,001 to \$80,000	19,806	18,876	95.3%	648	3.3%	282	1.4%
\$80,001 to \$90,000	17,474	16,741	95.8%	511	2.9%	222	1.3%
\$90,001 to \$100,000	15,139	14,568	96.2%	404	2.7%	167	1.1%
\$100,001 to \$125,000	25,508	24,671	96.7%	606	2.4%	231	0.9%
\$125,001 to \$150,000	12,814	12,453	97.2%	269	2.1%	92	0.7%
\$150,001 to \$175,000	7,313	7,134	97.6%	116	1.6%	63	0.9%
\$175,001 to \$200,000	4,413	4,299	97.4%	77	1.7%	37	0.8%
\$200,001 to \$250,000	4,924	4,789	97.3%	94	1.9%	41	0.8%
\$250,001 or more	9,227	8,980	97.3%	132	1.4%	115	1.2%
Total	298,637	274,280	91.8%	15,045	5.0%	9,312	3.1%

Analysis Using N220 Data from Tax Year 2013
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 December 22, 2014, 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 2013

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	114,666	97,646	85.2%	10,495	9.2%	6,525	5.7%
133-200% FPL	66,031	58,314	88.3%	4,995	7.6%	2,722	4.1%
200-300% of FPL	82,034	76,379	93.1%	3,598	4.4%	2,057	2.5%
300+% FPL	187,349	180,058	96.1%	4,114	2.2%	3,177	1.7%
Total	450,080	412,397	91.6%	23,202	5.2%	14,481	3.2%
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	5,217	3,662	70.2%	657	12.6%	898	17.2%
133-200% FPL	3,628	2,736	75.4%	328	9.0%	564	15.5%
200-300% of FPL	5,300	4,413	83.3%	243	4.6%	644	12.2%
300+% FPL	14,209	12,413	87.4%	334	2.4%	1,462	10.3%
Total	28,354	23,224	81.9%	1,562	5.5%	3,568	12.6%
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	109,449	93,984	85.9%	9,838	9.0%	5,627	5.1%
133-200% FPL	62,403	55,578	89.1%	4,667	7.5%	2,158	3.5%
200-300% of FPL	76,734	71,966	93.8%	3,355	4.4%	1,413	1.8%
300+% FPL	173,140	167,645	96.8%	3,780	2.2%	1,715	1.0%
Total	421,726	389,173	92.3%	21,640	5.1%	10,913	2.6%

Analysis Using N220 Data from Tax Year 2013
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 December 22, 2014 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: HF 2539 Program Costs For Tax Year 2013 Filing Season

Component	Total Cost	Average Cost per Letter
Mailing	\$6,885	\$0.40
Staff Time	\$1,838	\$0.11
Total	\$8,723	\$0.51

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

Appendix to the Report on Dependent Health Care in Iowa

Includes:

Tax Year 2013 Iowa Individual Income Tax Form 1040

Sample TY 2014 letter

2013 IA 1040 Iowa Individual Income Tax Form

or fiscal year beginning _____ 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 12/31/13.
1 <input type="checkbox"/> Single: Were you claimed as a dependent on another person's Iowa return? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	Residence on 12/31/13: County No. _____	School District No. _____
2 <input type="checkbox"/> 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 <i>hawk-i</i>) _____ ● How many do not have health care coverage? _____ ●	
3 <input type="checkbox"/> Married filing separately on this combined return. Spouse use column B.	SSN: _____	▲ Net Income: \$ _____
4 <input type="checkbox"/> Married filing separate returns. Spouse's name: _____	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.	
5 <input type="checkbox"/> 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.	Qualifying widow(er) with dependent child. Name: _____ SSN: _____	
6 <input type="checkbox"/> Qualifying widow(er) with dependent child.		

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 = \$ _____	▲	X \$ 40 = \$ _____
b. Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind.... ▲	X \$ 20 = \$ _____	▲	X \$ 20 = \$ _____
c. Dependents: Enter 1 for each dependent	X \$ 40 = \$ _____	▲	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 2013	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 2013	32. _____ .00 ▲	_____ .00	_____ .00	_____ .00
33. Additional federal tax paid in 2013 for 2012 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. 4639



2013 IA 1040, page 2

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. Deduction. Check one box. Itemized. (include IA Schedule A) Standard 37. _____ .00 _____ .00

38. **TAXABLE INCOME.** SUBTRACT line 37 from line 36. 38. _____ .00 _____ .00

39. Tax from tables or alternate tax 39. _____ .00 _____ .00

40. Iowa lump-sum tax. 25% of federal tax from form 4972 40. _____ .00 _____ .00

41. Iowa minimum tax. Attach IA 6251. 41. _____ .00 _____ .00

42. Total tax. ADD lines 39, 40, and 41. 42. _____ .00 _____ .00

43. Total exemption credit amount(s) from Step 3, side 1. 43. _____ .00 _____ .00

44. Tuition and textbook credit for dependents K-12. 44. _____ .00 _____ .00

45. Volunteer Firefighter/EMS credit. 45. _____ .00 _____ .00

46. Total credits. ADD lines 43, 44, and 45. 46. _____ .00 _____ .00

STEP 8 Tax, Credits and Checkoff Contributions

47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero. 47. _____ .00 _____ .00

48. Credit for nonresident or part-year resident. Include IA 126 and federal return. 48. _____ .00 _____ .00

49. BALANCE. SUBTRACT line 48 from line 47. If less than zero, enter zero. 49. _____ .00 _____ .00

50. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule. 50. _____ .00 _____ .00

51. BALANCE. SUBTRACT line 50 from line 49. If less than zero, enter zero. 51. _____ .00 _____ .00

52. School district surtax or EMS surtax. Take percentage from table; multiply by line 51. 0.00% 52. _____ .00 _____ .00

53. Total tax. ADD lines 51 and 52. 53. _____ .00 _____ .00

54. TOTAL tax before contributions. Combine columns A and B on line 53 and enter here. 54. _____ .00

55. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.
 Fish/Wildlife 55a: StateFair 55b: Firefighters/Veterans 55c: Child Abuse Prevention 55d: Enter total. 55. _____ .00

56. **TOTAL TAX AND CONTRIBUTIONS.** Add line 54 and line 55 and enter here. 56. _____ .00

STEP 9 Credits

57. Out-of-state tax credit. Include IA 130. 57. _____ .00 _____ .00

58. Motor fuel tax credit. Include IA 4136. 58. _____ .00 _____ .00

59. Check One: Child and dependent care credit OR Early childhood development credit 59. _____ .00 _____ .00

60. Iowa earned income tax credit. See Instructions. 60. _____ .00 _____ .00

61. Other refundable credits. Include IA 148 Tax Credits Schedule. 61. _____ .00 _____ .00

62. Total refundable credits. ADD lines 57 - 61. 62. _____ .00 _____ .00

63. Tax after credits. SUBTRACT line 62 from line 53. If less than 0, enter 0. 63. _____ .00 _____ .00

64. Taxpayers trust fund tax credit. See instructions. 64. _____ .00 _____ .00

65. Iowa income tax withheld. 65. _____ .00 _____ .00

66. Estimated and voucher payments made for tax year 2013 66. _____ .00 _____ .00

67. TOTAL. ADD lines 62, 64, 65, and 66. 67. _____ .00 _____ .00

68. **TOTAL CREDITS.** ADD columns A and B on line 67 and enter here. 68. _____ .00

69. If line 68 is more than line 56, SUBTRACT line 56 from line 68. This is the amount you overpaid. 69. _____ .00

STEP 10 Refund or Amount You Owe

70. Amount of line 69 to be **REFUNDED** REFUND 70. _____ .00
 For a faster refund file electronically. Go to www.iowa.gov/tax for details

71. Amount of line 69 to be applied to your 2014 estimated tax.....71. _____ .00 _____ .00

72. If line 68 is less than line 56, SUBTRACT line 68 from line 56. This is the AMOUNT OF TAX YOU OWE. 72. _____ .00

73. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. 73. _____ .00

74. Penalty and interest 74a. Penalty _____ .00 74b. Interest _____ .00 ADD Enter total 74. _____ .00

75. **TOTAL AMOUNT DUE.** ADD lines 72, 73, and 74, and enter here. PAY THIS AMOUNT 75. _____ .00
 You can pay online at www.iowa.gov/tax. Mailing address: 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 Democratic Party <input type="checkbox"/> \$1.50 to Republican Party <input type="checkbox"/> \$1.50 to Campaign Fund	<input checked="" type="checkbox"/> SPOUSE:	<input type="checkbox"/> \$1.50 to Democratic Party <input type="checkbox"/> \$1.50 to Republican Party <input type="checkbox"/> \$1.50 to Campaign Fund	<input checked="" type="checkbox"/> YOURSELF:
--	---	--	---

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 _____ Date _____ Check if Deceased Date of Death _____ Preparer's Signature _____ Date _____

SIGN HERE _____ 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, 2014. Please sign, enclose W-2s, and verify SSNs.
 MAILING ADDRESS: See line 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.

What if I have questions?

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