

**STATE OF IOWA**  
Fiscal Year 2027 Annual Budget  
SPECIAL DEPARTMENT: (810) Revenue, Department of  
Budget Unit: (6258760001) Refund Income Corp & Franchise Sale  
Schedule 6

	<u>Fiscal Year 2025 Actual</u>	<u>Fiscal Year 2026 Estimated</u>	<u>Fiscal Year 2027 Department Request</u>	<u>Fiscal Year 2027 Governor's Recomm</u>
Resources				
Appropriations				
Estimated Revisions	\$ 0	\$ 0	\$ 0	\$ 0
Receipts				
Intra State Receipts	242,511	300,000	300,000	300,000
Income Offsets	<u>1,476,106,746</u>	<u>1,385,200,000</u>	<u>1,481,000,000</u>	<u>1,481,000,000</u>
	<u>1,476,349,257</u>	<u>1,385,500,000</u>	<u>1,481,300,000</u>	<u>1,481,300,000</u>
Total Resources	<u>\$ 1,476,349,258</u>	<u>\$ 1,385,500,000</u>	<u>\$ 1,481,300,000</u>	<u>\$ 1,481,300,000</u>
Disposition of Resources				
Refunds-Income Tax	\$ 1,103,053,567	\$ 1,100,000,000	\$ 1,104,000,000	\$ 1,104,000,000
Refunds-Sales Tax	68,429,337	55,000,000	69,000,000	69,000,000
Refunds-Other	7,880,411	10,000,000	8,300,000	8,300,000
Refunds-Income Tax Corporation	212,066,786	155,000,000	213,000,000	213,000,000
Refunds-Use Tax	16,530,931	15,000,000	17,000,000	17,000,000
Refunds-Franchise Tax Refunds	13,321,352	5,500,000	14,000,000	14,000,000
Refunds-Composite Tax	9,641,043	10,000,000	10,000,000	10,000,000
Refunds - Pass Through Entity Tax	<u>45,425,831</u>	<u>35,000,000</u>	<u>46,000,000</u>	<u>46,000,000</u>
Total Disposition of Resources	<u>\$ 1,476,349,258</u>	<u>\$ 1,385,500,000</u>	<u>\$ 1,481,300,000</u>	<u>\$ 1,481,300,000</u>