

**Oregon
Personal
Income Tax
Statistics**

Tax Year 2003



150-101-406 (Rev. 5-05)

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Oregon Personal Income Tax Statistics

Tax Year 2003

**Prepared by
Research Section
Oregon Department of Revenue
Salem OR 97301-2555**

150-101-406 (Rev. 4-05)

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I. Introduction

The personal income tax, Oregon's largest source of revenue, is expected to account for 86 percent of the General Fund for the 2003–05 biennium. Because it is the state's primary revenue source, information about this tax program is valuable to businesses, government officials, policymakers, and taxpayers, as well as the general public. The purpose of this publication is to provide a foundation for understanding Oregon's personal income tax and to present statistical summaries of information about the personal income tax system. This edition of *Oregon Personal Income Tax Statistics* provides detailed statistics for tax year 2003 as well as historical tables and graphs comparing 2003 to previous years. The information is based on 2003 income tax returns received by the Department of Revenue in the 2004 calendar year.

This chapter highlights key statistics such as the number of filers, total income, and total tax liability for 2002 and 2003. It also outlines the structure of the report and explains how personal income tax is currently calculated, including a diagram outlining its main components. Chapter II provides an historical summary of returns and the following components: income and tax, adjustments, additions, subtractions, deductions, and credits.

Chapter III, the largest chapter, contains a series of tables detailing different components of the tax system for various groups of taxpayers. The tables provide data based on both an adjusted gross income distribution and an income quintile distribution. Other tables provide information by county or city, and for the first time, some tables provide information by taxpayer age. Finally, the Appendices provide a history of the income tax brackets and rates (Oregon and federal); the Oregon exemption deduction and credit; federal personal exemptions and standard deductions; the 2 percent surplus refund (kicker); income tax law changes since 1980; a description of the data compiled in this report; and a glossary of terms.

Highlights

- For tax year 2003, the Oregon Department of Revenue received just over 1.6 million personal income tax returns, a 0.3 percent decrease from 2002. This marks the third consecutive year of decline in the number of returns filed as employment declined at an annual average rate of 0.9 percent over the same time period.
- The total adjusted gross income (AGI) of 2003 Oregon filers grew to \$68.5 billion, up 2.8 percent from 2002. This increase follows declines of 1.7 and 4.5 percent in 2001 and 2002.
- The average AGI for all filers was \$42,477, 3.1 percent above the 2002 level of \$41,210. For full-year resident filers, the average AGI was \$44,703.
- The 2003 total tax liability for all filers was \$3.8 billion, up 2.8 percent from 2002. After the de

Oregon Personal Income Tax Selected Statistics, 2002 and 2003

(Dollars in millions except where indicated)

	2002	2003	% Change
Number of Returns	1,616,700	1,611,785	-0.3%
Full-Year	1,432,971	1,430,750	-0.2%
Part-Year & Nonresident	183,729	181,035	-1.5%
Adjusted Gross Income	\$66,624	\$68,464	2.8%
Full-Year	\$62,361	\$63,958	2.6%
Part-Year & Nonresident	\$4,263	\$4,506	5.7%
Taxable Income	\$51,121	\$52,712	3.1%
Full-Year	\$47,423	\$48,772	2.8%
Part-Year & Nonresident	\$3,698	\$3,940	6.5%
Tax Liability	\$3,741	\$3,845	2.8%
Full-Year	\$3,484	\$3,576	2.6%
Part-Year & Nonresident	\$257	\$269	4.7%
Avg. AGI (dollars)	\$41,210	\$42,477	3.1%
Full-Year	\$43,519	\$44,703	2.7%
Part-Year & Nonresident	\$23,205	\$24,891	7.3%
Avg. Tax Liability (dollars)	\$2,314	\$2,386	3.1%
Full-Year	\$2,431	\$2,500	2.8%
Part-Year & Nonresident	\$1,399	\$1,485	6.1%
Effective Tax Rate*	5.6%	5.6%	0.0%
Full-Year	5.6%	5.6%	0.1%
Part-Year & Nonresident	6.0%	6.0%	-1.0%

* Tax liability divided by adjusted gross income

clines of 2001 and 2002, tax liability was roughly \$350 million less than in the peak year of 2000.

- The average tax liability for all filers was \$2,386, growing 3.1 percent from \$2,314 in 2002. Tax liability for full-year filers was \$2,500 in 2003.
- Led by strong growth among the top 1 percent of filers, the average AGI and tax liability of part-year and non-resident filers grew 7.3 percent and 6.1 percent, respectively.
- The number of taxpayers choosing to file their return either electronically or using a paper return with a 2-D barcode reached nearly 819,000 returns (559,000 electronic and 259,000 2-D barcode). These alternative filing methods represented 51 percent of all 2003 returns.

Structure of this Report

Because the starting point on Oregon's main tax form (Form 40) is federal adjusted gross income (AGI), this report includes information found on the federal tax forms — components of income and federal adjustments (gross income minus adjustments equals AGI).¹ The federal and Oregon tax returns are organized into distinct sections, each focusing on a certain component of the income tax system. This report follows that structure and discusses each component separately. The flowchart on page four outlines the calculation of income taxes, while Chapter II provides summaries and historical trends for the following components:

- **Income and Tax** – The components of income are listed on the federal form and include wages, interest, and capital gains. The total of these components is referred to as gross income. Tax refers to the tax amount reported on the 2003 Oregon tax forms.
- **Adjustments** – These elements on the federal form are deductions (often referred to as “above-the-line deductions”) that all filers are allowed to take, including those who claim the standard deduction. They reduce the amount of income that is taxed. Examples include IRA contributions, moving expenses, and student loan interest. Gross income reduced by adjustments is referred to as federal adjusted gross income.
- **Additions** – These elements represent income that the federal government does not tax, but Oregon does. They are added to AGI on the Oregon form. Examples include interest on government bonds of other states and long-term care insurance premiums (if claiming a federal deduction and an Oregon credit for those premiums).
- **Subtractions** – These elements represent income that the federal government taxes, but Oregon does not. They are subtracted from AGI on the Oregon form. Examples include Social Security income and federal pension income. One of the most significant subtractions is federal income taxes; taxpayers were allowed to subtract up to \$3,500 of federal income taxes in 2003.
- **Deductions** – Taxpayers are allowed to reduce the amount of income that is taxed by the total of their itemized deductions or the standard deduction, whichever is greater. Oregon allows the same itemized deductions as the federal government with two exceptions: (1) Oregon does not allow a deduction for state income taxes; and (2) Oregon does allow a deduction for certain medical expenses for elderly taxpayers. Examples of itemized deductions include property taxes paid, charitable gifts, and mortgage interest.

¹ Technically, Oregon law ties to the federal definition of taxable income; however, it can be helpful to think of federal adjusted gross income as the starting point for determining Oregon taxes.

- **Credits** – These elements reduce tax liability on a dollar-for-dollar basis. Two credits are refundable while all others are non-refundable. If total credits exceed gross tax liability (tax before credits are applied), then part of the non-refundable credits remain unused, although some could be carried over to subsequent years. Refundable credits, on the other hand, can be viewed as a payment by taxpayers. The credit is first used to reduce tax, but if the tax is reduced to zero, any unused credit is refunded to the taxpayer. The two refundable credits are the claim of right income repayments credit and the working family child care credit, which became refundable in 2003. Examples of non-refundable credits include the personal exemption credit, earned income credit, and retirement income credit.

Chapter II, “2003 Summary and Historical Trends,” discusses each of the components in an historical context. Key figures from 2003 are compared to historical numbers to show trends and changes over time. Chapter III contains tables that provide detailed information for various groups of taxpayers for tax year 2003 only. For tables that include part-year resident and nonresident returns, only the Oregon portion of income is used.

Most exhibits and tables in Chapters I and II are devoted to full-year resident returns (as opposed to part-year resident and non-resident returns), which represent 89 percent of all returns and constitute the most stable base for statistical inference. Focusing on full-year resident returns provides a clearer understanding of the income tax program for two reasons. First, the calculations involved with full-year returns are more straightforward because they do not involve the sharing of any income, deductions, or credits among states. Second, part-year resident and nonresident returns may reflect significant amounts of income and deductions that are not related to economic activity in Oregon.

Understanding how the tables are labeled is helpful when sorting through the detail provided in Chapter III. In general, the tables provide statistical information (counts, sums, and means) on the various components of tax calculations both overall and by AGI level or primary filer age for different groups of filers/types of returns. Additional tables provide county and city level information.

The two key pieces of information to knowing what data are in a given table are the letter designation and the group of taxpayers listed at the top of each table. Tables that have the same letter designation contain the same data but for different groups of taxpayers. For example, Table A provides a summary of total income and tax, so there is a “Table A” for full-year resident returns, part-year resident returns, each county, etc. For a more complete description of these tables, refer to page 31.

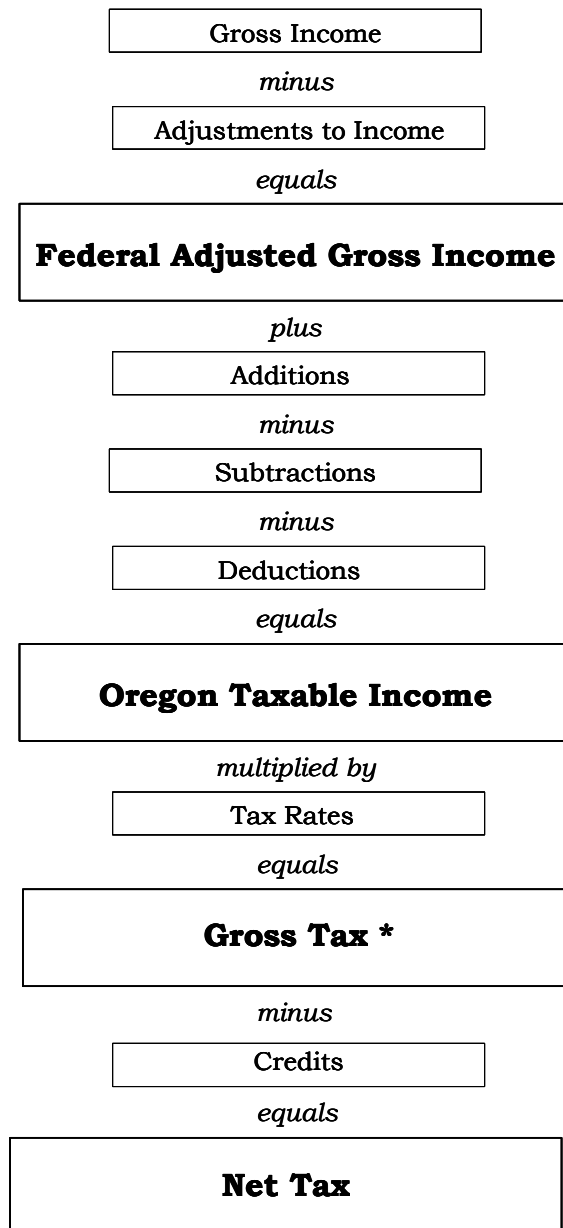
There are three terms to keep in mind when using this report:

- **Filer** refers to individuals who file a personal income tax return. Each return is associated with one filer (including joint returns which represent two taxpayers).
- **Taxpayer:** a taxpayer is an individual who is represented by a return. In the case of joint returns, there are two taxpayers represented: the filer and the spouse.
- **Return:** a return is an individual Oregon state personal income tax return. This may refer to the physical return or to the data information making up the return.

Personal Income Tax Calculation

From 1997 to 2002, Oregon personal income tax law was continuously tied to the federal definition of taxable income. Oregon law automatically adopted changes made at the federal level that affected taxable income. The 2003 Legislature suspended this “rolling reconnect” for tax years 2003 through 2005. For tax year 2003, Oregon is tied to federal law pertaining to taxable income as of December 31, 2002. The diagram below shows the full-year resident tax computation. See the next page for details about specific elements.

How Oregon Personal Income Tax is Computed



* For a small number of filers, Gross Tax includes interest on installment sales, farm capital gains taxed at five percent, or farm taxes calculated from income averaging.

The following examples are elements from the preceding diagram:

Gross income includes:

- Salaries and wages
- Interest
- Dividends
- State income tax refunds (if deductions were itemized in the prior year)
- Alimony received
- Business income/loss
- Farm income/loss
- Capital gains/losses
- Rental income
- Royalties
- Partnership income/loss
- Estate and trust income
- S corporation income
- Unemployment compensation
- Social Security income taxed at the federal level
- Retirement plan distributions

Adjustments to income include:

- IRA, SIMPLE, and SEP contributions
- Self-employment health insurance
- Forfeited interest
- Moving expenses
- Alimony paid
- Self-employment tax
- Student loan interest
- Tuition and fees
- Educator expenses

Additions include:

- Interest on bonds of other states
- Federal deduction for long-term care insurance premiums
- Federal income tax refunds from an amended or audited return
- Federal deduction of unused business credits
- Lump-sum payment from a qualified retirement plan

Subtractions include:

- Oregon income tax refunds
- Social Security income
- Federal income tax (up to \$3,500 or \$1,750 if married filing separately)
- Federal pension income
- U.S. bond interest
- Military active duty pay
- Scholarship awards used for housing expenses

Deductions (standard or itemized):

- **Standard deduction:**
 - \$3,345 if joint filer, or
 - \$2,695 if head of household filer, or
 - \$1,670 if single filer, or
 - \$1,670 if married filing separately, or
 - One of the listed four amounts plus an additional \$1,000 for each taxpayer age at least 65 or blind. The additional amount is \$1,200 for single and head-of-household filers.
- **Itemized deductions include:**
 - Medical and dental expenses
 - Property taxes
 - Home mortgage interest
 - Investment interest
 - Charitable gifts
 - Casualty or theft losses
 - Special medical deduction

Tax credits include:

- Personal exemption of \$147
- Earned income
- Working family child care
- Child and dependent care
- Political contribution
- Elderly or permanently disabled
- Retirement income
- Income tax paid to other states

Tax Rates

The tax rates and brackets for tax year 2003 are provided in the table below. The rates are applied to Oregon taxable income of taxpayers represented by individual returns. Income for returns with filing status of single or married filing separately is subject to lower brackets. Income for returns with filing status of either joint or head of household is subject to higher brackets. The three tax rates have not changed since 1987, but since 1993, the tax brackets have been indexed for inflation, currently using the U.S. City Average Consumer Price Index (CPI) as the gauge of inflation.

2003 Tax Rates	For persons filing single or married filing separately	
	If taxable income is: then tax is:	
	Not over \$2,550	5% of taxable income
	Over \$2,550 but not over \$6,350	\$128 plus 7% of excess over \$2,550
	Over \$6,350	\$394 plus 9% of excess over \$6,350
	For persons filing joint, head of household, or qualifying widow(er) with dependent child	
	If taxable income is: then tax is:	
	Not over \$5,100	5% of taxable income
	Over \$5,100 but not over \$12,700	\$255 plus 7% of excess over \$5,100
	Over \$12,700	\$787 plus 9% of excess over \$12,700

For part-year residents, tax rates are applied to federal income (the sum of Oregon and non-Oregon income). The resulting tax is apportioned to Oregon based on the ratio of Oregon income to federal income. For nonresidents, federal tax and standard or itemized deductions are prorated based on the ratio of Oregon income to federal income and the tax rates are applied to income from Oregon sources. Some Oregon credits, such as the exemption credit, child and dependent care credit, and credit for the elderly or the disabled, are prorated for part-year residents and nonresidents.

A history of Oregon tax rates and brackets is provided on page 179. For additional information, please refer to the Oregon Department of Revenue's *Publication 17½, Oregon Individual Income Tax Guide*, 2003 edition. For additional information on adjustments, deductions, subtractions, and credits, refer to the *State of Oregon 2005–07 Tax Expenditure Report*. This publication is available on the web at <http://egov.oregon.gov/DOR/STATS/statistics.shtml>.

II. 2003 Summary and Historical Trends

In this chapter, data for the 2003 tax year are summarized and compared to data from previous years. The number and types of returns filed are discussed first, followed by income and tax trends. Adjustments, additions, subtractions, deductions, and credits are each summarized in turn. Then part-year filers are discussed. The chapter concludes with a summary of county level data. In making year-to-year comparisons, tax law changes should be considered. Appendix F provides a synopsis of tax law changes affecting tax years 1980–2003. Appendix G provides detail about the data on which this report is based.

Returns

Exhibit 1 shows the number of 2003 returns by form type and filing status. Full-year residents are required to use either Form 40 or Form 40S, part-year residents Form 40P, and non-residents Form 40N. Of the 1.6 million returns filed for tax year 2003, roughly 72 percent (1.15 million) used Oregon’s Form 40. Full-year residents are allowed to use Form 40S only if they meet certain requirements, including using the standard deduction and having income from only wages, interest, ordinary dividends, and unemployment compensation. Roughly 44 percent of the nonresident returns are from residents of Clark County, Washington. Just over half of the part-year returns are from filers moving into Oregon.

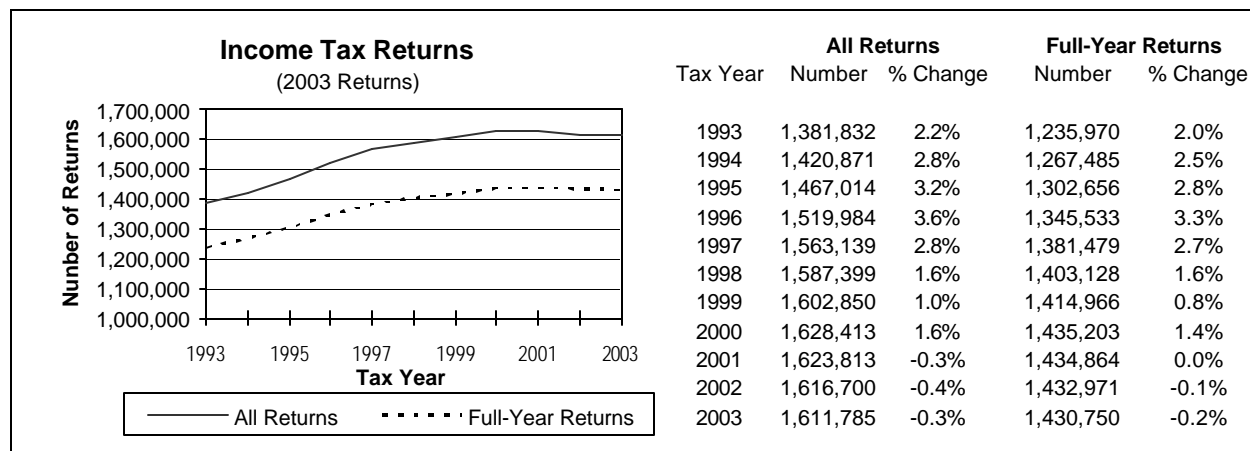
EXHIBIT 1

All 2003 Returns	Married-					Total
	Single	Joint	Filing-Separately	Head-of-Household	Qualifying Widow(er)	
Long Form (40)	430,458	597,045	14,626	110,414	770	1,153,313
Non-Resident (40N)	40,658	68,692	2,432	8,661	57	120,500
Part-Year (40P)	31,104	23,481	1,376	4,552	22	60,535
Short Form (40S)	196,818	35,265	4,009	41,259	86	277,437
Total	699,038	724,483	22,443	164,886	935	1,611,785

Returns – Historical Trends

For the third consecutive year there was a decline in the total number of personal income tax returns filed. The number of returns filed fell 0.3 percent from 1,616,700 in 2002 to 1,611,785 in 2003. Exhibit 2 shows the trend in returns filed since 1993 for all returns and full-year resident returns. While the underlying cause of these declines is due to the recession and employment losses, the nature of the decline has changed each year. In 2001 the decline was entirely due to part-year returns, as full-year returns were flat and non-resident returns increased 1 percent. In 2002, the decline was again led by the decline in part-

EXHIBIT 2



year returns, but both full-year and non-resident returns fell as well. The decline in 2003 was due equally to declines in full-year and part-year returns.

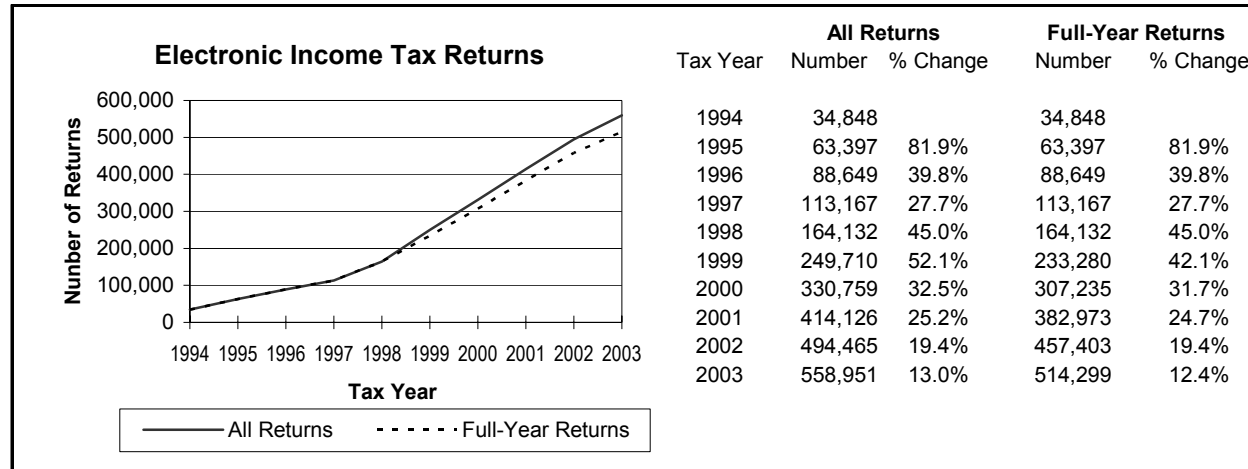
The table to the right shows the number of filers in each tax bracket. In 2003, Oregon’s top tax rate of 9 percent took effect at \$6,350 of taxable income for single filers and \$12,700 for joint filers. Most filers (69 percent) have some income taxed at the top rate. It should be noted that a portion of the income of these taxpayers is also taxed at the 5 and 7 percent rates. Eight percent of filers have no taxable income. Often, these taxpayers file a return to get a refund of taxes that had been withheld during the tax year. Other taxpayers are required to file because their income exceeds the filing threshold, but they have deductions and subtractions that completely offset that income.

All 2003 Returns		
	Returns	Share
No Taxable Income	134,720	8.3%
5% bracket	145,372	9.0%
7% bracket	209,344	12.9%
9% bracket	1,122,349	69.4%

Electronic Returns

The state of Oregon started offering electronic filing with a limited pilot project in 1993. Since 1994 the growth of electronic filing has been dramatic, as shown in Exhibit 3. Between 1994 and 1997 electronic returns could only have been filed by professional tax preparers. During this time, the number of electronic filers tripled from roughly 35,000 to just over 113,000. In 1998, individuals who prepared their own returns were allowed to file electronically for the first time and growth was 45 percent. In 1999, non-resident and part-year resident filers were allowed to file electronically, and growth again increased, to 52 percent. From 2000 to 2002, an average of roughly 81,500 additional filers chose electronic filing per year. In 2003, roughly 64,500 additional taxpayers chose to file their returns electronically.

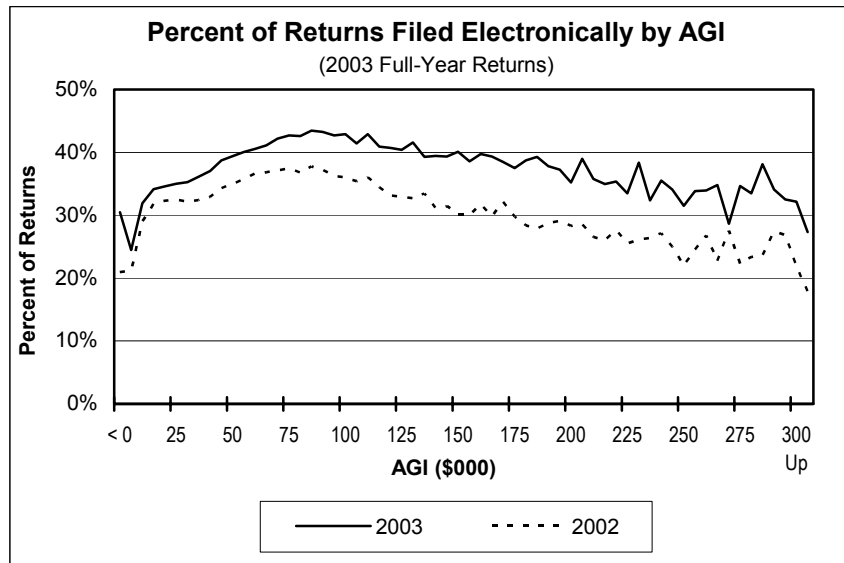
EXHIBIT 3



Notes: 1998 was the first year self-prepared returns could be filed electronically.
 1999 was the first year part-year resident and nonresident returns could be filed electronically.

Exhibit 4 shows the percent of full-year electronic filers by income level for 2002 and 2003. The exhibit shows that for both 2002 and 2003, as incomes rise, filers were less likely to file an electronic return. The exhibit also shows that this tendency lessened between 2002 and 2003, as the growth in electronic filing at high income levels grew faster than at lower income levels. In 2002, the percent of electronic filers peaked at 37.7 percent for those filers with income between \$80,000 and \$85,000 and fell to 17.8 percent for those with an income greater than \$300,000. In 2003, the same figures are 43.5 percent (income between \$80,000 and \$85,000) and 27.3 percent (income greater than \$300,000).

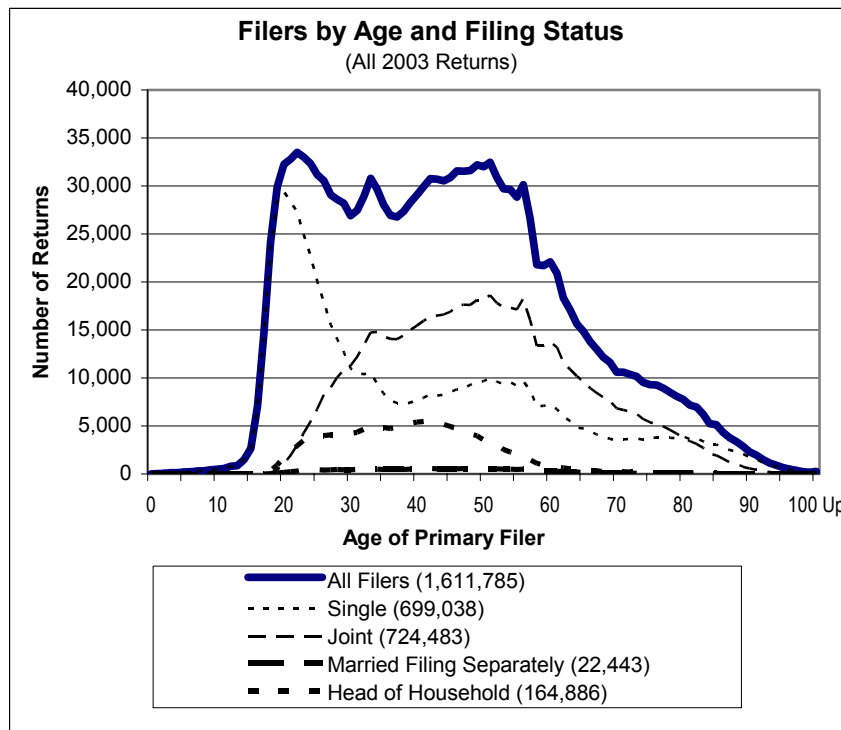
EXHIBIT 4



Returns by Age of Primary Filer

The next two graphs provide information on returns filed according to the age of the filer (i.e., for joint returns, only the age of the primary taxpayer is used.). There was at least one return filed for every age between 0 (younger than 1 year old) and 100, as well as many filers above the age of 100. (If parents set

EXHIBIT 5

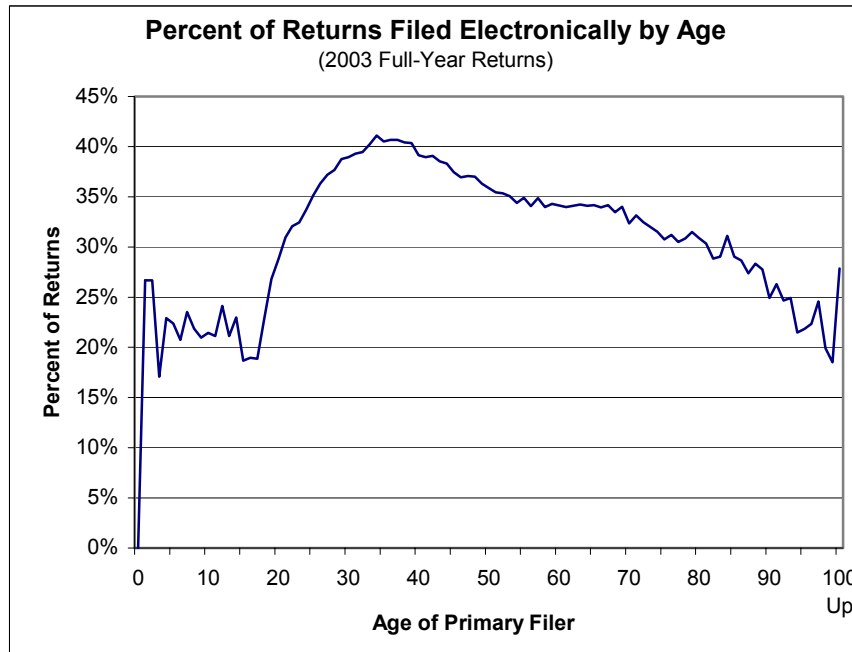


Notes: There were 935 returns filed by Qualified Widow(er)s that are not shown.
Age is not known for some returns so chart represents only 1.59 million returns.

up investments in the child’s name, then taxable income from the investment would require a return to be filed in the child’s name.) Exhibit 5 shows the number of returns filed by age for all returns and filing status. Single and joint filers account for approximately 88 percent of all returns. As can be seen in the exhibit, the line for all filers contains three “peaks”, the early 20s, the early 30s, and the early 50s. The peak in the early 20s is driven by single filers while the peak in the early 50s is driven by joint filers. The peak in the early 30s is driven by a mild peak at that age for all filing statuses, and appears to be consistent with underlying demographics.

Exhibit 6 shows the percentage of all returns filed that were electronic returns by age of filer. Electronic filing peaks for taxpayers between the ages of 33 and 39, for whom just over 40 percent of returns were filed electronically in 2003. Thirty-four year olds were most likely to file an electronic return, with 41 percent choosing to do so. The percentage continues to fall as the age increases, reaching roughly 20 percent for filers in their late 90’s and beyond.

EXHIBIT 6



Income and Tax

Exhibit 7 contains a summary of the number of returns, AGI, and Oregon tax liability by residency status. Full-year returns account for 89 percent of the returns and 93 percent of Oregon AGI and tax liability in 2003.

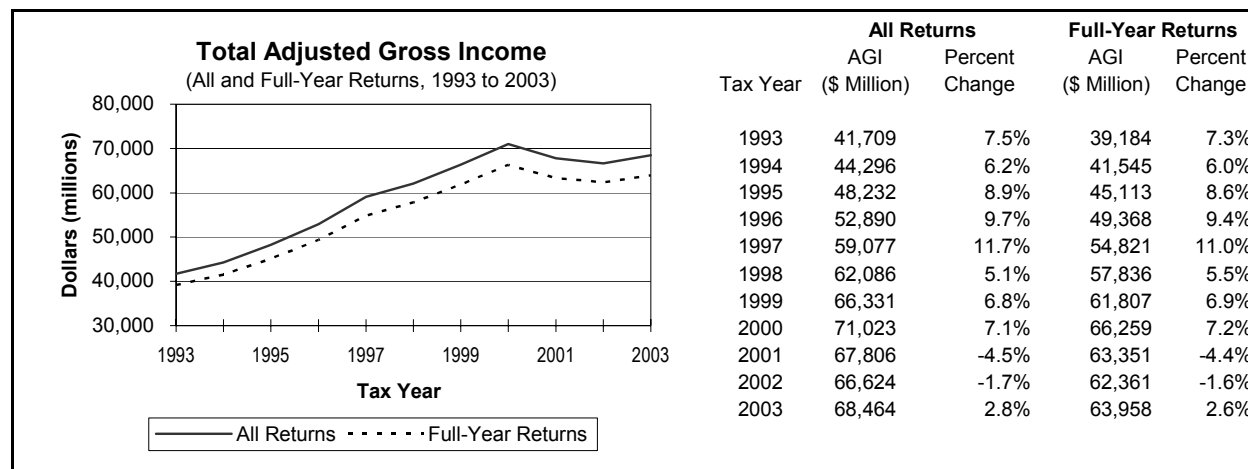
EXHIBIT 7

Return Type	Returns		AGI		Tax Liability	
	Number	Percent	\$ (Million)	Percent	\$ (Million)	Percent
(All 2003 Returns)						
Full-Year (40 & 40S)	1,430,750	89%	63,958	93%	3,576	93%
Non-Resident (40N)	120,500	7%	3,078	4%	188	5%
Part-Year (40P)	60,535	4%	1,428	2%	81	2%
Total	1,611,785	100%	68,464	100%	3,845	100%

Income – Historical Trends

While the total number of returns declined 0.3 percent, total adjusted gross income (AGI) increased by 2.8 percent to \$68.5 billion. After the declines of 2001 and 2002, AGI in 2003 is still 3.5 percent less than the 2000 peak amount of \$71 billion. Exhibit 8 shows the level of AGI for tax years 1993 to 2003. Between 1993 and 2000, AGI growth was 7.9 percent annually; from 2000 to 2002 it fell by an average of 3.1 percent per year. As reflected in the graph, the greatest one-year growth was in 1997, when AGI grew by 11.7 percent, led by strong growth in capital gains. The Taxpayer Relief Act of 1997 reduced the capital gains rate and taxable gains increased 42 percent from \$2.9 billion in 1996 to \$4.1 billion in 1997. On average, since 1993, full-year resident filers have accounted for 93.4 percent of the total AGI.

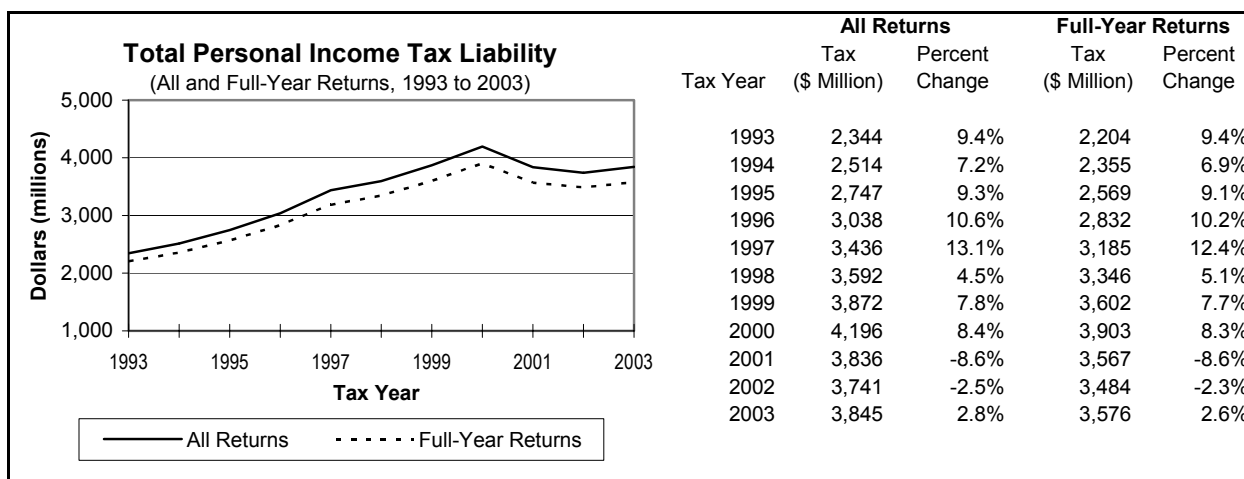
EXHIBIT 8



Tax – Historical Trends

Exhibit 9 shows the history of total personal income tax liability from 1993 to 2003. As reflected in the exhibit, Oregon personal income tax liability followed the same general trend as income and increased at the same rate as AGI last year, totaling \$3.8 billion. As with AGI over this period, the growth rate peaked in 1997 — at 13.1 percent — due largely to significant growth in capital gains. The increase in 2003 marks a change from the prior two years of decline, but the total tax liability is still below the levels of 1999 (\$3.87 billion) and 2000 (\$4.2 billion).

EXHIBIT 9



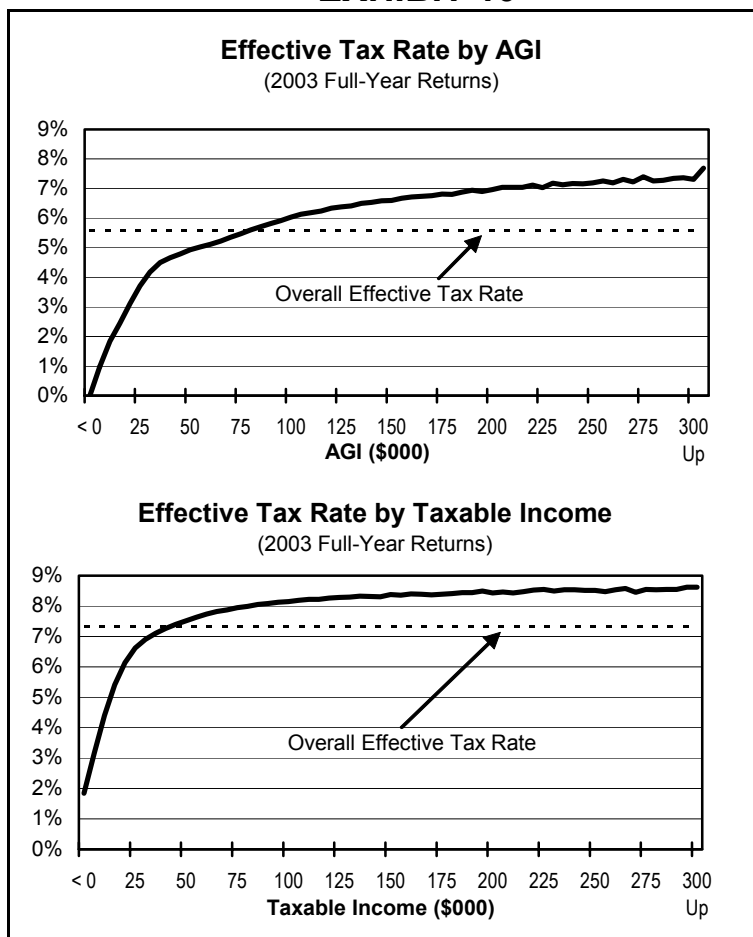
Tables A and B on pages 35 and 36 provide additional detail on the number of returns, AGI, and tax for all 2003 returns. Tables A and B on pages 47 and 48 provide the same detail for full-year filers.

Tax Rates

Exhibit 10 shows two effective tax rates – tax as a percent of AGI, and tax as a percent of taxable income – for full-year resident filers in 2003. Tax as a percent of AGI (the top chart in Exhibit 10) provides a sense of the tax rate necessary to apply to AGI to raise the same amount of revenue as current tax law. It essentially averages all deductions and credits used across all filers. The rate climbs quickly from zero to 4.5 percent for filers with income of roughly \$35,000. The rate continues to increase but at a slower pace and gradually reaches 7.7 percent for the top income filers. The effective tax rate increases for taxpayers with higher incomes because they have a greater share of their income taxed at 9 percent. The overall effective tax rate is 5.6 percent, which corresponds to the rate at an AGI level of roughly \$80,000.

Tax as a percent of taxable income (the lower chart in Exhibit 10) provides the average statutory tax rate at each income level. It has the same general

EXHIBIT 10



shape as the upper chart, just shifted up on the percent axis. The rate increases quickly from 1.8 percent to 6.6 percent and then gradually reaches 8.6 percent. As income increases, the rate approaches 9 percent but will not reach 9 percent, because every taxpayer has some income taxed at the 5 and 7 percent rates.

Distribution of Returns, Income, and Tax by AGI Level

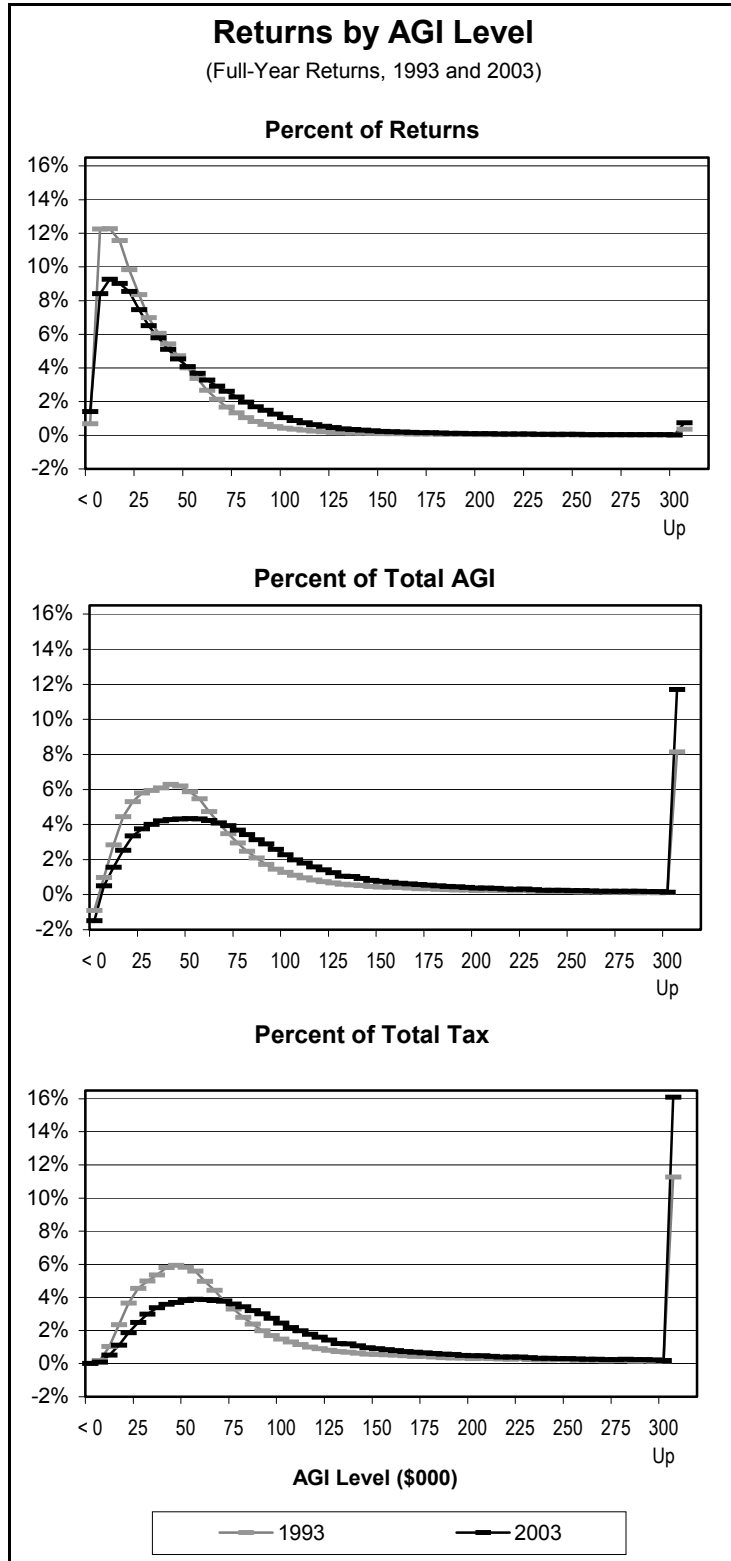
Exhibit 11 contains three charts that show the number of full-year resident returns, amount of AGI, and amount of total tax by AGI levels for 1993 and 2003. The information is presented in this manner to convey two main points: (1) the differences among the concentrations of returns, AGI, and tax liability for 2003; and (2) how those differences have changed over the prior ten years. Starting with the first of these points, the charts show that the majority of returns report lower income while returns representing higher-income taxpayers have the majority of income and pay the majority of the tax. For example, 2003 full-year resident returns reporting an income of \$25,000 or less account for 44.1 percent of returns; they account for 10.2 percent of income and paid 6 percent of total tax liability. On the other hand, those 2003 full-year resident returns reporting income of at least \$100,000 comprised 7.7 percent of all taxpayers, had 34.3 percent of the income, and paid 42.8 percent of all personal income taxes. This concentration is even more pronounced for taxpayers with the highest incomes.

In 2003, fewer than 1 percent of returns reported income over \$300,000, but accounted for 11.7 percent of the income and 16.1 percent of the tax liability. In fact, the top 100 returns (0.007 percent of returns) represent nearly \$1.2 billion in total AGI (1.8 percent of the total); the average AGI in this set is roughly \$12 million. This group also represents 2.4 percent of the total tax (\$87 million), with an average of \$870,000 per return. At the other end of the distribution, it takes roughly the 345,000 (30 percent of the total) low income returns to reach to an equivalent amount of total AGI (\$1.2

EXHIBIT 11

Returns by AGI Level

(Full-Year Returns, 1993 and 2003)



billion) as is represented by the top 100 returns. Those returns represent about 1.1 percent of the total tax (\$40 million), with an average of \$116 per return.

The second main point of Exhibit 11 is to compare the changes in these distributions between 1993 and 2003. The share of returns reporting less than \$50,000 of income declined, while the share of returns with income above \$50,000 increased. For example, the percent of full-year resident returns reporting income under \$25,000 fell from 55 percent in 1993 to 44.1 percent in 2003. This group had 18.5 percent of the income and carried 11.8 percent of the tax liability in 1993. In 2003, they had 10.1 percent of the income and owed 6 percent of the tax. At the other end of the distribution, the share of returns with income of at least \$100,000 more than doubled, rising from 3.7 percent in 1993 to 8.8 percent in 2003. Their share of income increased from 22.7 percent to 36.5 percent. Similarly, their portion of tax liability rose from 29.4 percent in 1993 to 45.3 percent in 2003.

Components of Income and Tax

Exhibit 12 displays federal gross income components based on the federal tax forms: The retirement component consists of pension income, social security income, and IRA distributions. The miscellaneous component includes alimony, unemployment, and other income. The tax liability associated with each component is determined by apportioning the tax according to the component's share of gross income on an individual return basis.

As shown in the exhibit, wages are the dominant source of income, representing \$45.7 billion of the \$65.1 billion total, or 70 percent. Taxes on wages in 2003 amounted to roughly \$2.6 billion of the \$3.6 billion (72 percent) total for full-year resident filers. Excluding farm losses, the effective tax rates ranged from 3.5 percent for retirement income to 7.5 percent for miscellaneous income. Capital gains, rent, partnership, S corporation, and miscellaneous income

sources have the highest effective tax rates (6.7 percent to 7.6 percent). These rates are higher than for other components of income because proportionately more of these types of income are taxed at the top rate of 9 percent than the other types of income, such as wages or pensions. On the other hand, dividends & interest, business income, and retirement income have lower effective tax rates (3.5 percent to 4.7 percent) indicating that these returns have relatively less income taxed at the 9 percent rate. The overall effective tax rate of 5.5 percent is driven largely by wages, which has an effective tax rate of 5.6 percent.

Of note are the two income components with the lowest effective tax rates — farm and retirement income. Farm income, which has net negative income (i.e. a loss), is shown to have a negative tax liability. This characterizes the amount that farm losses reduced tax liability that would otherwise have been owed for those returns. The 2.8 percent effective tax rate for farm income can be interpreted as a measure of the degree to which it reduced positive income: if the rate were higher, farm income would have reduced

EXHIBIT 12

Income Component (2003 Full-Year Returns)	Gross Income (\$ Million)	Tax Liability (\$ Million)	Effective Rate
Wages, Salaries, Tips	45,671 (70%)	2,575 (72%)	5.6%
Dividends & Interest	2,624 (4%)	111 (3%)	4.2%
Capital Gains	3,109 (5%)	208 (6%)	6.7%
Business	2,524 (4%)	119 (3%)	4.7%
Retirement	7,136 (11%)	250 (7%)	3.5%
Rent, Partnership, S Corp	3,163 (5%)	239 (7%)	7.6%
Farm	-269 (0%)	-8 (0%)	2.8%
Miscellaneous	1,094 (2%)	82 (2%)	7.5%
Total	65,052 (100%)	3,576 (100%)	5.5%

Note: Tax liability values represent the total amount apportioned to each component based on the relative size of the income component on individual returns.

more tax liability; if it were lower, it would have reduced less. Retirement income accounted for \$7.1 billion of gross income (11 percent) but only \$250 million of tax (7 percent). The reason for such a large difference is that Oregon does not tax any Social Security income or federal pension income, both of which are taxed at the federal level.

Components of Income - Historical

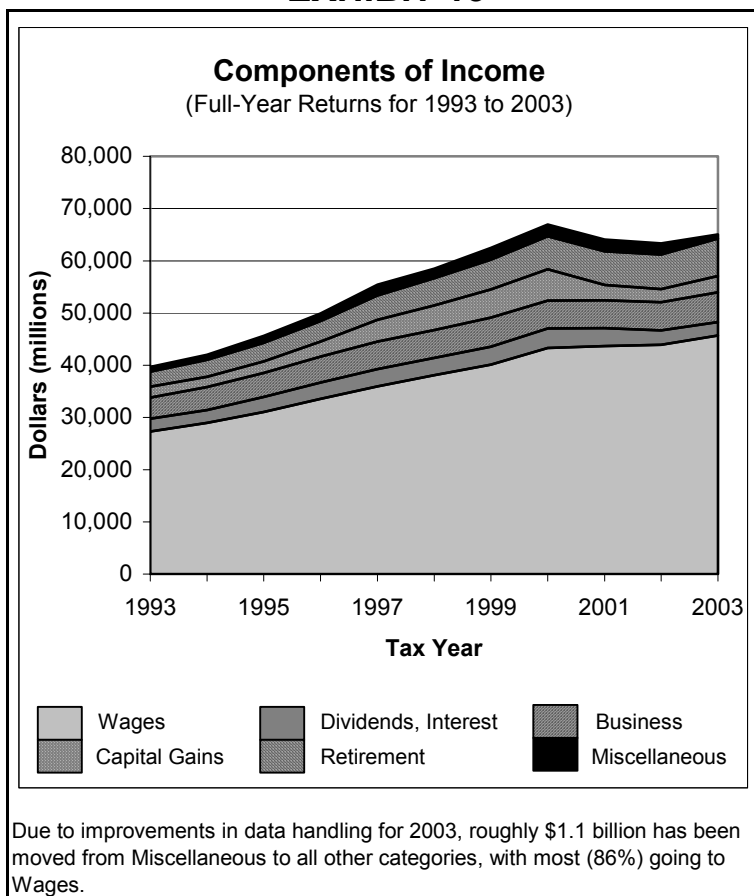
This section discusses federal gross income historically using similar income components. Exhibit 13 shows these income sources for tax years 1993 through 2003 for full-year resident filers. In 2003 there was an improvement in methodology which results in more accurate categorization of income components. Roughly \$1 billion was taken out of Miscellaneous income and placed into the other income categories.

Overall, gross income rose steadily throughout the 1990's, followed by a dip in 2001 and 2002. In terms of income components, there were two causes for the dip. The total of all income components except capital gains simply experienced a flattening in 2001 and 2002. In conjunction with the flattening there was a significant decline in capital gains. These effects resulted in net declines in 2001 and 2002, followed by mild increases in 2003.

The composition of income for 2003 was very similar to that of 2002. Wages comprised the greatest share of income, representing roughly 70 percent of all full-year income for 2003; the next two most significant income sources were pensions (11 percent) and rent, partnerships, and S corporations (4.9 percent). Interest and dividends was the only component that declined; dividend income increased 9 percent but interest income fell 12 percent. The only other component of income to decrease was state tax refunds, which are included in the Miscellaneous category.

Exhibit 13 also shows that gross income in 2003 did not return to its peak level of 2000. Wages in 2003 grew roughly 2 percent following increases of less than 1 percent in 2001 and 2002,. (The growth in the exhibit reflects a 4 percent increase, but half of that is due to the data change discussed previously.) While capital gains income is still 25 percent less than in 1997 (\$3.1 billion vs. \$4.1 billion), it did grow by 23 percent in 2003 over 2002. By 2002, this share fell to 4 percent, equaling its 1992 share of gross income. The most consistent source of growth over this time period was retirement income, which grew from 7.2 percent of gross income in 1993 to 11 percent in 2003. For the purposes of the Exhibit 13, income from rent, partnerships, and S corporations is included in the Business category; farm income is included in the Other category. Further detail on the components of AGI can be found in Tables D and D.1 on pages 50 and 51.

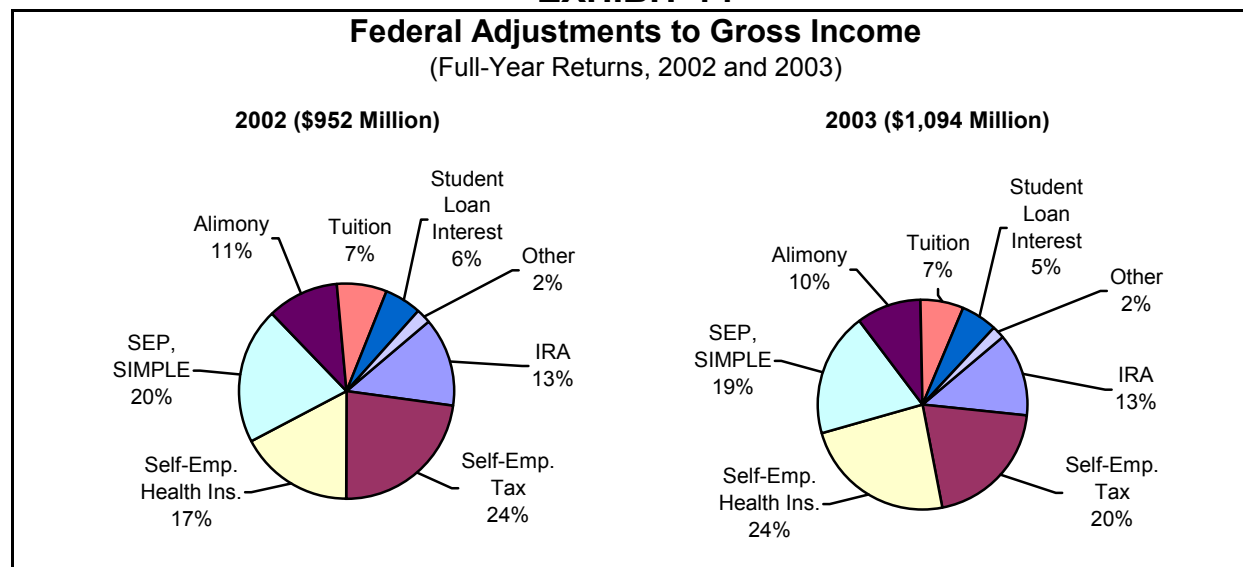
EXHIBIT 13



Adjustments

Exhibit 14 illustrates the distribution of federal adjustments to gross income (above-the-line deductions) claimed on full-year returns in 2002 and 2003. Adjustments are deductions that all filers are allowed to take if qualified, regardless of whether deductions are itemized. They are found on federal Forms 1040 and 1040A and are subtracted from gross income when computing federal AGI.

EXHIBIT 14



The largest adjustment category for full-year returns, in terms of dollars, was the deduction for health insurance costs for self-employed filers. The amount that could be claimed for this adjustment increased from 70 percent of the cost in 2002 to 100 percent of the cost in 2003. This may have contributed to the 55 percent increase over 2002 in the amount claimed as well as the shift from 2002 where the largest adjustment amount was for self-employment tax. Other than this change, the rest of the distribution for the dollar amount of adjustments was relatively unchanged between 2002 and 2003.

EXHIBIT 15

Federal Adjustments (2003 Full-Year Returns)					
	Claimants	Percent of Total	Amount Claimed (\$000)	Percent of Total	Average Claim (\$)
IRA Contributions	45,690	9.7%	138,693	12.7%	3,036
Student Loan Interest	84,249	17.9%	58,702	5.4%	697
Moving Expenses	6,410	1.4%	10,504	1.0%	1,639
Self-Employment Tax	163,220	34.6%	223,861	20.5%	1,372
Self-Emp Health Insurance	63,323	13.4%	256,284	23.4%	4,047
SEP, SIMPLE	16,201	3.4%	211,283	19.3%	13,041
Penalty on Early Wthdrw	7,643	1.6%	1,395	0.1%	183
Alimony Paid	9,842	2.1%	108,274	9.9%	11,001
Tuition/Fees	41,560	8.8%	74,546	6.8%	1,794
Educator Expenses	29,576	6.3%	7,020	0.6%	237
Other/Unknown	3,385	0.7%	3,655	0.3%	1,080
Total	471,099	100.0%	1,094,218	100.0%	

Exhibit 15 shows that the most frequently claimed deduction was that for one-half of federal self-employment taxes. Taxpayers who are self-employed are required to make payments in lieu of Social Security and Medicare taxes. These payments, called self-employment taxes, represent the taxes that are usually paid by both the employer and employee. Essentially, this deduction allows self-employed taxpayers to subtract the employee portion of the payments from their gross income. Oregonians deducted nearly \$224 million of self-employment taxes in 2003.

The three adjustments associated with self-employment (self-employment tax, self-employment health insurance, and tax deferred SEP and SIMPLE plans) together account for 63 percent of the total amount claimed. Additional detail on additions and subtractions for 2003 can be found in Tables E and E.1 on pages 61 and 62.

Additions and Subtractions

Additions and subtractions adjust the federal AGI to account for income that Oregon taxes or does not tax, respectively. Exhibit 16 displays the amount of Oregon additions and subtractions in the past 10 years for full-year resident filers.

Additions

The top chart in Exhibit 16 shows that additions remained relatively stable over the decade from 1993 to 2003, generally ranging between \$145 million and \$165 million. Exceptions were 1993, 1994, and 1999 when they reached levels of \$189 million, \$200 million, and \$178 million respectively. The total was roughly \$163 million in 2003.

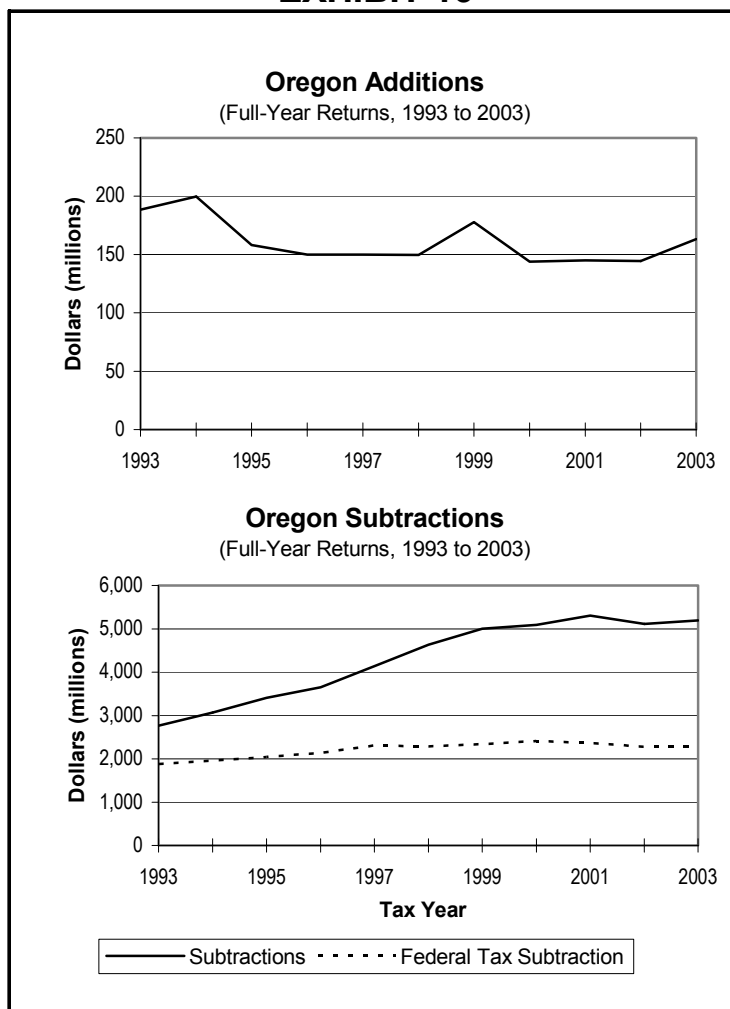
Although the total amount of additions is small in comparison to gross income or subtractions, they are very significant for some returns. Some taxpayers pay a significant amount of Oregon income tax due solely to Oregon additions (without the additions, they would have little or no tax liability.)

Subtractions

The lower chart in Exhibit 16 shows that Oregon total subtractions grew steadily in the 1990s but has been fairly stable since 1999. Because the federal income tax subtraction represents nearly half of all subtractions, it is shown separately in the exhibit and throughout this publication.

The federal tax subtraction was the most significant subtraction throughout most of the 1990s. From 1991 to 1997, it was larger than all other subtractions combined. Increasing steadily between 1992 and 1997, it averaged growth of just less than 5 percent annually. The federal tax cuts in 1998 and 2001 and the recession of 2001 and 2002 caused this subtraction to decline by 0.7 percent in 1998, 2 percent in 2001, and 3.7 percent in 2002. The federal tax subtraction did not change in 2003. The increase in total subtractions in 1998 was largely due to the subtraction of federal pension income, which was created as a result of the Vogl court decision in 1998.

EXHIBIT 16



For each major subtraction, Exhibit 17 shows the number of claimants, the average and total amount of the subtraction claimed, and the share each subtraction represents of the total amount subtracted. While federal taxes accounted for the largest share of all subtractions, the average federal pension income subtraction was significantly larger, \$20,279 compared to \$2,243. Social Security income was the second largest average subtraction at \$8,815.

EXHIBIT 17

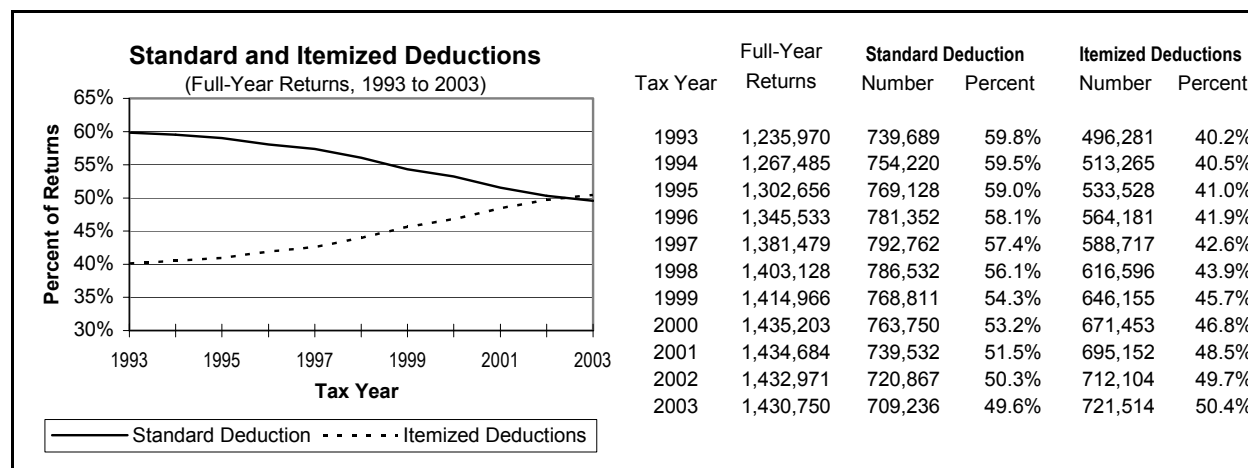
Additional detail on additions and subtractions for 2003 can be found in Tables F and F.1 on pages 66 and 67.

Subtractions (2003 Full-Year Returns)	Claims	Average (\$)	Total (\$ millions)	Percent
Federal Tax	1,015,824	2,243	2,279	44%
Social Security	137,738	8,813	1,214	23%
Income Tax Refunds	401,857	1,041	418	8%
U.S. Bonds	74,651	2,053	153	3%
Federal Pension	38,707	20,279	785	15%
Other	107,618	3,217	346	7%
Total			5,195	

Deductions

In general, taxpayers who itemize their federal deductions also itemize their Oregon deductions. The most significant of these deductions include home mortgage interest, local income and property taxes, charitable contributions, and some medical expenses. Exhibit 18 shows the percent of filers claiming either a standard deduction or itemized deductions on their Oregon return. Overall, the share of full-year resident filers using itemized deductions has grown steadily since 1993. For the first time, the number of itemized deduction returns (50.4 percent) exceeded the number of standard deduction returns (49.6 percent). Although the quantity of returns was similar for the two deduction types, the total dollar amount for itemized deductions far exceeded the amount for standard deductions, accounting for 86.2 percent of the \$11.8 billion in total deductions for full-year returns.

EXHIBIT 18



When a taxpayer itemizes deductions, his or her federal and Oregon deductions must equal each other, with two exceptions. First, Oregon does not allow the deduction for state income taxes. Second, Oregon allows a special medical deduction for taxpayers age 62 or older. This deduction is the amount of medical and dental expenses that could not be deducted on the federal Schedule A. Between the two deductions, Oregon allows taxpayers age 62 or older to deduct all of their medical and dental expenses. Among full-year resident returns with itemized deductions at both the state and federal level, the total deduction amount claimed for Oregon was \$9.4 billion, or about \$2.7 billion less than the federal amount.

While most filers use the same type of deduction on both the federal and Oregon returns, some taxpayers will itemize deductions only for the federal return or only for the Oregon return, but not both. These exceptions will occur if a significant share of the federal itemized amount is due to state income taxes. When this is the case, some filers find that their Oregon standard deduction is greater than the total of their other itemized deductions. Similarly, some filers who itemized their deductions for Oregon due to a significant special medical deduction may use the standard deduction on their federal return. Tables G and H on pages 70 and 71 contain additional detail concerning standard and itemized deductions for full-year resident filers.

Credits

Credits Claimed vs. Credits Used

Exhibit 19 shows the credits claimed and used by full-year return filers in 2003. Most credits remain unused for a tax year if the total credit amount exceeds the pre-credit tax liability. As expected, the personal exemption credit was the most widely claimed credit. Just over 1.3 million full-year filers claimed this credit totaling \$424.7 million. Just under 90 percent of this amount could be used with the remaining 10 percent being unused by filers because their credits claimed exceeded their pre-credit tax liability. While the average personal exemption credit claimed was \$318, on average only \$285 was used. The largest average credit was the credit for income taxes paid to another state (\$1,848). Filers were able to use almost all (99.8 percent) of this credit. In contrast, only 57 percent of the retirement credit claims could be used; filers claimed an average amount of \$250 and used an average of \$142.

EXHIBIT 19

Credits Claimed and Used (2003 Full-Year Returns)	Claims	Total (\$ Million)		Average (\$)		Percent Used
		Amount Claimed	Amount Used	Amount Claimed	Amount Used	
Personal Exemption	1,335,449	424.7	380.1	318	285	90%
Earned Income	187,144	15.5	11.9	83	64	77%
Working Family Child Care	26,090	21.2	21.2	814	814	100%
Retirement	11,646	2.9	1.7	250	142	57%
Child and Dependent Care	50,302	11.9	9.4	237	187	79%
Elderly or Disabled	599	0.1	0.0	88	58	66%
Political Contributions	73,362	5.1	4.8	69	65	94%
Income Taxes Paid to Another State	10,649	19.7	19.6	1,848	1,844	100%
Other	59,849	33.4	27.1	557	453	81%
Total		534.4	475.9			89%

Note: The number of returns reflects all returns which claim a credit amount. This differs from Table I.1 which provides the number of returns with an amount used (as opposed to claimed).

The working family child care credit is the only credit listed above that is refundable, which means that it can be viewed as a payment by filers. This means that any portion of the credit that is greater than the taxpayer's pre-credit tax liability is refunded to the taxpayer; essentially the tax liability becomes negative so that the state must pay the taxpayer. Consequently, Exhibit 19 shows that the amount of this credit claimed equaled the amount used. Of the \$21.2 million in working family credits, roughly \$12.4 million was actually refunded to taxpayers, while the other \$8.8 million was used to reduce tax liability.

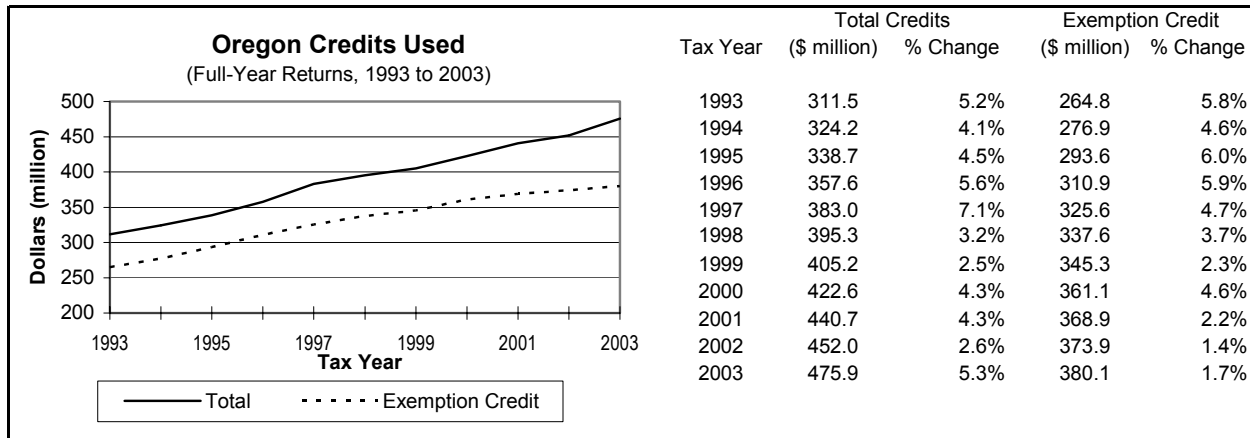
The refundable nature of the working family child care credit is a change from previous years where the credit was nonrefundable. This change led to a significant increase in the amount used (although the total amount claimed and the number of claimants remained relatively stable). The table to the right shows that in 2002, only 69 percent of the amount claimed could be used. In 2003, with the credit being refundable, 100 percent of the amount claimed could be used (since any amount in excess of pre-credit tax liability is refunded). Although this credit represents only 4.5 percent of all credits used, the change to refundable status accounted for nearly one-third of the 5.3 percent growth in total credit use between 2002 and 2003, as shown in Exhibit 20 below.

2002 Working Family Child Care Credit (Full-Year Returns)	
Claims	26,171
Amount Claimed	20,312,611
Amount Used	13,955,675
Percent Used	68.7%

Credits – Historical Trends

The recent history of Oregon credits used by full-year resident filers is shown in Exhibit 20. Because roughly 80 percent of the total is due to the personal exemption credit, it is shown separately. Growth in total credits has been relatively stable. The earned income and working family child care credits were first allowed in 1997. Together, they accounted for roughly 58 percent of the growth between 1996 and 1997. Altogether, full-year resident filers claimed \$475.9 million in credits in 2003, of which \$380 million was due to the personal exemption credit. Of the remaining \$96 million of credits, the largest share was due to the working family child care credit (\$21 million). This is a change from last year, partly attributable to that credit becoming refundable in 2003; the amount used for that credit increased by over 50% from 2002 to 2003. Additional detail on credits can be found in Table I and I.1 on pages 72 and 73.

EXHIBIT 20



Part-Year Residents

The number of part-year return filers moving to Oregon (based on the address reported) increased rapidly from 1993 to 1996. That trend then slowed between 1996 and 1999. After increasing again in 2000, these returns fell rapidly and by 2003, they had fallen below the 1993 level. Exhibits 21, 22, and 23 provide information about part-year residents entering or leaving Oregon.

Exhibit 21 shows the total number of filers moving to and from Oregon between 1993 and 2003. In every year the number of filers moving into Oregon exceeded the number moving out. From 1990 through 1995, the difference was fairly stable, and Oregon experienced an average annual net in-migration of 12,600 filers. The net in-migration peaked in 1995 at 13,100, but fell each year through 1999, when only 4,700 more filers moved into Oregon than moved out of Oregon. In 2000, however, the trend reversed as we experienced an 8 percent growth in the number of filers moving to Oregon. Since 2001, the net in-migration has been declining, and was at its lowest level in a decade in 2003. Table A on page 117 provides a breakdown of part-year filers by AGI category.

EXHIBIT 21

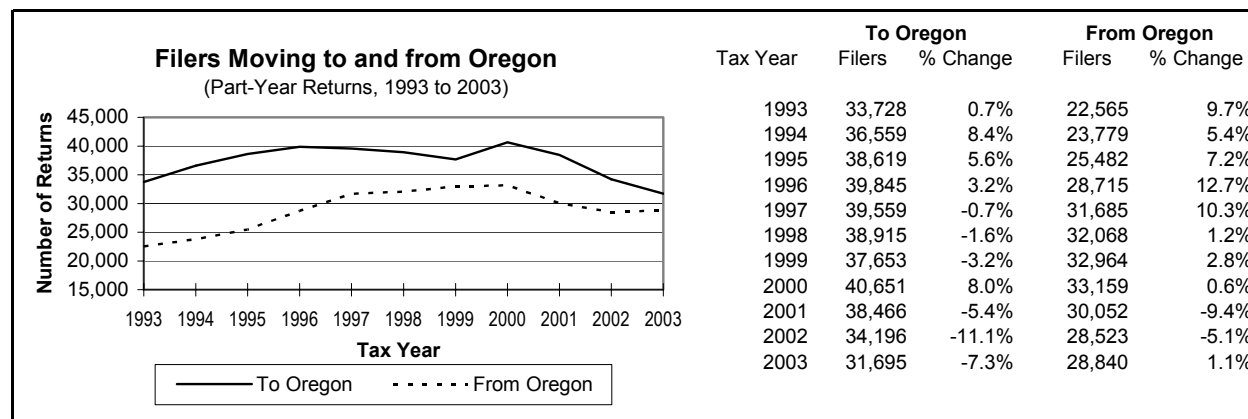


Exhibit 22 shows the number and percent of in-migrants by county of destination for selected tax years. In 2003, as in previous years, in-migrants were drawn to counties roughly in proportion to current county populations. The three counties that comprise the Portland metropolitan area—Multnomah, Washington, and Clackamas—contain 42.4 percent of the state’s population and attracted 46.9 percent of the in-migrants. Lane County was the next most popular destination in 2003 as 8.9 percent of in-migrants chose that county.

Exhibit 23 shows the number of income tax filers moving from Oregon for selected tax years by state of destination. In 2003, taxpayers moved from Oregon to all 49 other states; Washington, D.C.; other U.S. territories; and to other countries. The most frequent destinations were the nearby states of Washington and California, which attracted just over 44 percent of all out-migrants. Arizona was the next most popular destination, receiving 5.7 percent of out-migrants; Idaho was fourth at 5 percent.

EXHIBIT 22

Number of Filers Moving to Oregon by County of Destination

County	1993		2002		2003		County Share of State Population
	Number	Percent	Number	Percent	Number	Percent	
Baker	140	0.4%	120	0.4%	147	0.5%	0.5%
Benton	1,102	3.3%	814	2.4%	778	2.5%	2.3%
Clackamas	3,131	9.3%	2,601	7.6%	2,430	7.7%	10.0%
Clatsop	374	1.1%	328	1.0%	324	1.0%	1.0%
Columbia	260	0.8%	305	0.9%	288	0.9%	1.3%
Coos	538	1.6%	554	1.6%	556	1.8%	1.8%
Crook	126	0.4%	131	0.4%	135	0.4%	0.6%
Curry	299	0.9%	360	1.1%	365	1.2%	0.6%
Deschutes	1,398	4.1%	1,811	5.3%	1,740	5.5%	3.7%
Douglas	898	2.7%	844	2.5%	853	2.7%	2.9%
Gilliam	17	0.1%	10	0.0%	11	0.0%	0.1%
Grant	62	0.2%	43	0.1%	51	0.2%	0.2%
Harney	50	0.1%	53	0.2%	45	0.1%	0.2%
Hood River	268	0.8%	201	0.6%	213	0.7%	0.6%
Jackson	2,092	6.2%	2,188	6.4%	1,969	6.2%	5.3%
Jefferson	103	0.3%	81	0.2%	90	0.3%	0.6%
Josephine	925	2.7%	847	2.5%	881	2.8%	2.2%
Klamath	643	1.9%	651	1.9%	555	1.8%	1.8%
Lake	62	0.2%	60	0.2%	58	0.2%	0.2%
Lane	3,338	9.9%	3,273	9.6%	2,809	8.9%	9.3%
Lincoln	520	1.5%	477	1.4%	467	1.5%	1.3%
Linn	752	2.2%	606	1.8%	616	1.9%	3.0%
Malheur	287	0.9%	244	0.7%	213	0.7%	0.9%
Marion	2,055	6.1%	1,710	5.0%	1,613	5.1%	8.4%
Morrow	48	0.1%	84	0.2%	57	0.2%	0.3%
Multnomah	7,014	20.8%	7,949	23.2%	7,324	23.1%	19.1%
Polk	388	1.2%	414	1.2%	351	1.1%	1.8%
Sherman	9	0.0%	10	0.0%	8	0.0%	0.1%
Tillamook	193	0.6%	177	0.5%	185	0.6%	0.7%
Umatilla	572	1.7%	586	1.7%	498	1.6%	2.0%
Union	241	0.7%	210	0.6%	185	0.6%	0.7%
Wallowa	83	0.2%	57	0.2%	46	0.1%	0.2%
Wasco	177	0.5%	182	0.5%	159	0.5%	0.7%
Washington	4,996	14.8%	5,688	16.6%	5,114	16.1%	13.3%
Wheeler	5	0.0%	13	0.0%	8	0.0%	0.0%
Yamhill	562	1.7%	514	1.5%	553	1.7%	2.5%
Total	33,728	100.0%	34,196	100.0%	31,695	100.0%	100.0%

EXHIBIT 23

NUMBER OF FILERS MOVING FROM OREGON, BY DESTINATION

State	1993		2002		2003	
	Number	Percent	Number	Percent	Number	Percent
Alabama	68	0.3%	84	0.3%	461	1.6%
Alaska	512	2.3%	417	1.5%	89	0.3%
Arizona	1,011	4.5%	1,629	5.7%	1,654	5.7%
Arkansas	120	0.5%	114	0.4%	124	0.4%
California	4,025	17.8%	5,211	18.3%	5,078	17.6%
Colorado	750	3.3%	926	3.2%	968	3.4%
Connecticut	74	0.3%	99	0.3%	94	0.3%
Delaware	12	0.1%	21	0.1%	20	0.1%
Florida	366	1.6%	579	2.0%	674	2.3%
Georgia	184	0.8%	261	0.9%	276	1.0%
Hawaii	276	1.2%	419	1.5%	426	1.5%
Idaho	1,441	6.4%	1,458	5.1%	1,431	5.0%
Illinois	286	1.3%	442	1.5%	448	1.6%
Indiana	144	0.6%	235	0.8%	214	0.7%
Iowa	146	0.6%	145	0.5%	158	0.5%
Kansas	148	0.7%	139	0.5%	126	0.4%
Kentucky	89	0.4%	101	0.4%	105	0.4%
Louisiana	83	0.4%	98	0.3%	99	0.3%
Maine	52	0.2%	88	0.3%	71	0.2%
Maryland	126	0.6%	158	0.6%	195	0.7%
Massachusetts	157	0.7%	348	1.2%	255	0.9%
Michigan	232	1.0%	273	1.0%	297	1.0%
Minnesota	281	1.2%	366	1.3%	374	1.3%
Mississippi	46	0.2%	45	0.2%	49	0.2%
Missouri	246	1.1%	304	1.1%	287	1.0%
Montana	487	2.2%	588	2.1%	546	1.9%
Nebraska	92	0.4%	135	0.5%	107	0.4%
Nevada	603	2.7%	858	3.0%	1,009	3.5%
New Hampshire	38	0.2%	69	0.2%	84	0.3%
New Jersey	99	0.4%	161	0.6%	158	0.5%
New Mexico	228	1.0%	343	1.2%	281	1.0%
New York	287	1.3%	513	1.8%	543	1.9%
North Carolina	193	0.9%	285	1.0%	352	1.2%
North Dakota	71	0.3%	67	0.2%	76	0.3%
Ohio	190	0.8%	327	1.1%	291	1.0%
Oklahoma	163	0.7%	196	0.7%	195	0.7%
Pennsylvania	168	0.7%	319	1.1%	285	1.0%
Rhode Island	21	0.1%	41	0.1%	32	0.1%
South Carolina	59	0.3%	89	0.3%	85	0.3%
South Dakota	72	0.3%	96	0.3%	72	0.2%
Tennessee	170	0.8%	168	0.6%	175	0.6%
Texas	717	3.2%	959	3.4%	874	3.0%
Utah	527	2.3%	690	2.4%	620	2.1%
Vermont	45	0.2%	80	0.3%	66	0.2%
Virginia	187	0.8%	308	1.1%	347	1.2%
Washington	6,601	29.3%	7,282	25.5%	7,718	26.8%
West Virginia	23	0.1%	33	0.1%	34	0.1%
Wisconsin	188	0.8%	297	1.0%	276	1.0%
Wyoming	142	0.6%	159	0.6%	179	0.6%
Washington, D.C.	38	0.2%	69	0.2%	74	0.3%
U.S. Territories	23	0.1%	13	0.0%	22	0.1%
Outside U.S.	258	1.1%	418	1.5%	366	1.3%
Total	22,565	100.0%	28,523	100.0%	28,840	100.0%

County Data

This section provides tax information by county to show how taxpayer characteristics vary by region. Exhibit 24 provides a regional summary of returns, AGI, and tax for five regions of the state. Exhibit 25 shows a breakdown of the number of returns, total AGI, and total tax liability by county, and the percent change from 2002 to 2003. Exhibits 26 and 27 are maps showing average AGI and tax liability for all returns in each county, and Exhibit 28 shows effective tax rates by county.

Fourteen Oregon counties experienced growth in the number of returns filed. The only counties with growth rates above 2 percent were Deschutes (2.5 percent) and Crook (2.9 percent). Wheeler County experienced the largest percentage decline with 6.5 percent fewer returns filed in 2003 than in 2002. Only eight counties experienced a decline in AGI. The largest growth in AGI was in Curry County (10.2 percent) followed by Tillamook (7.7 percent).

The map in Exhibit 26 shows that 12 counties had average adjusted gross incomes above \$38,000—Benton, Clackamas, Columbia, Deschutes, Jackson, Lane, Linn, Marion, Multnomah, Polk, Washington, and Yamhill. Washington County and Clackamas County had the highest averages with \$56,800 and \$55,600 respectively.

The map in Exhibit 27 shows that the same 12 counties had the highest average tax liabilities, all exceeding \$2,000. Not surprisingly, Washington (\$3,379) and Clackamas (\$3,258) were the largest. Both Multnomah and Benton counties had average tax liabilities that exceeded \$2,500. The statewide average was approximately \$2,500.

The map in Exhibit 28 shows effective tax rates (tax divided by AGI) for each county. Washington and Clackamas Counties' effective tax rates were 5.9 percent, followed by Multnomah and Benton with 5.8 percent, and Lane County with 5.6 percent. Jefferson had the lowest rate, 4.6 percent.

EXHIBIT 24

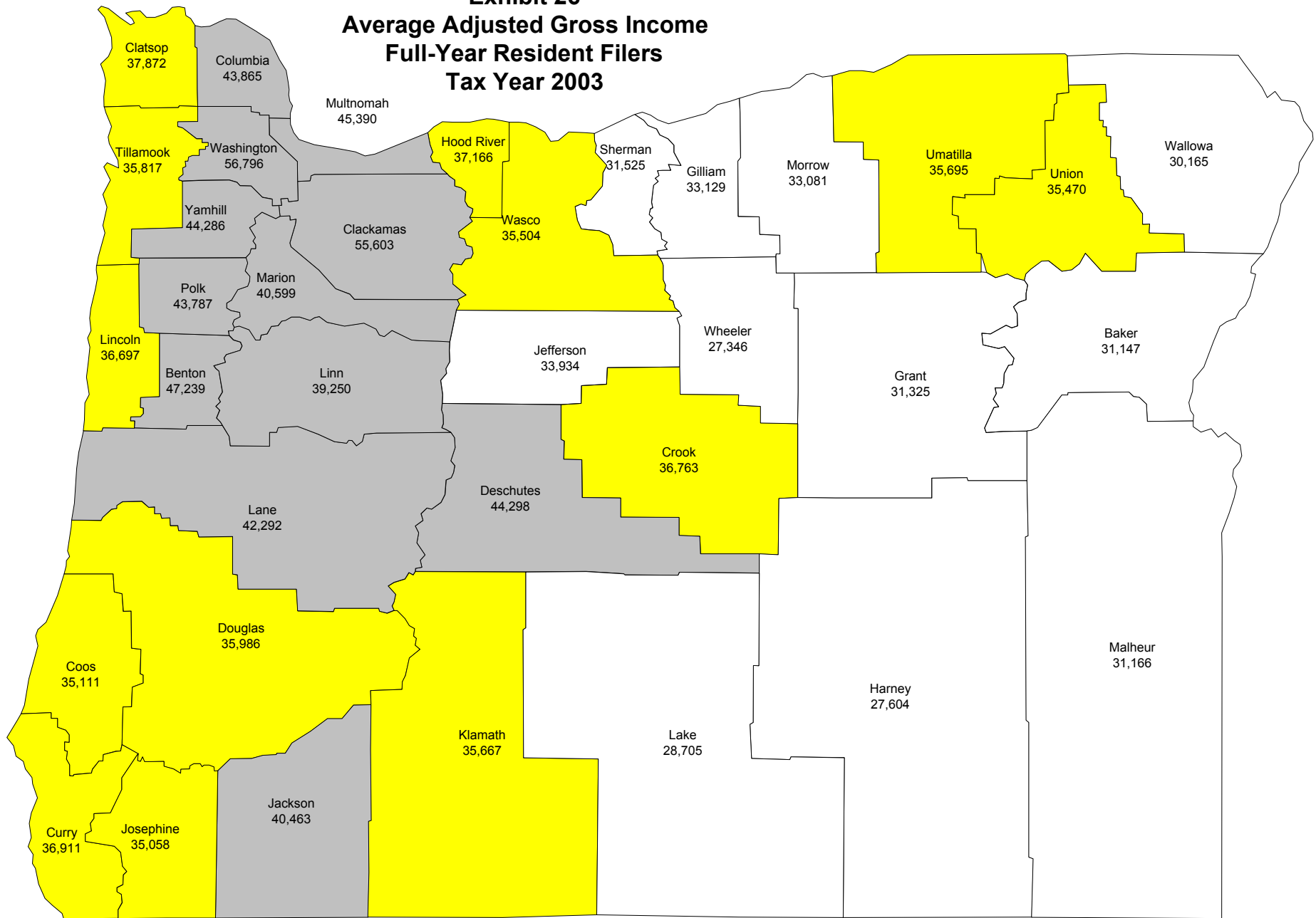
Area	Percent of:		
	Returns	AGI	Tax
Coastal	4.7%	4.0%	3.6%
Eastern	9.9%	8.7%	8.1%
Portland Metro	39.5%	47.0%	48.9%
Southern	10.8%	9.5%	8.8%
Valley	24.9%	24.4%	23.7%

The **Coastal** area includes Clatsop, Coos, Curry, Lincoln, and Tillamook counties; the **Eastern** area includes all counties east of the Pacific Crest except Klamath county; the **Portland Metro** area includes Clackamas, Multnomah, and Washington counties; the **Southern** area includes Douglas, Jackson, Josephine, and Klamath counties; the **Valley** area includes Benton, Columbia, Lane, Linn, Marion, Polk, and Yamhill counties.

EXHIBIT 25
DISTRIBUTION OF RETURNS, AGI, AND TAX LIABILITY, BY COUNTY

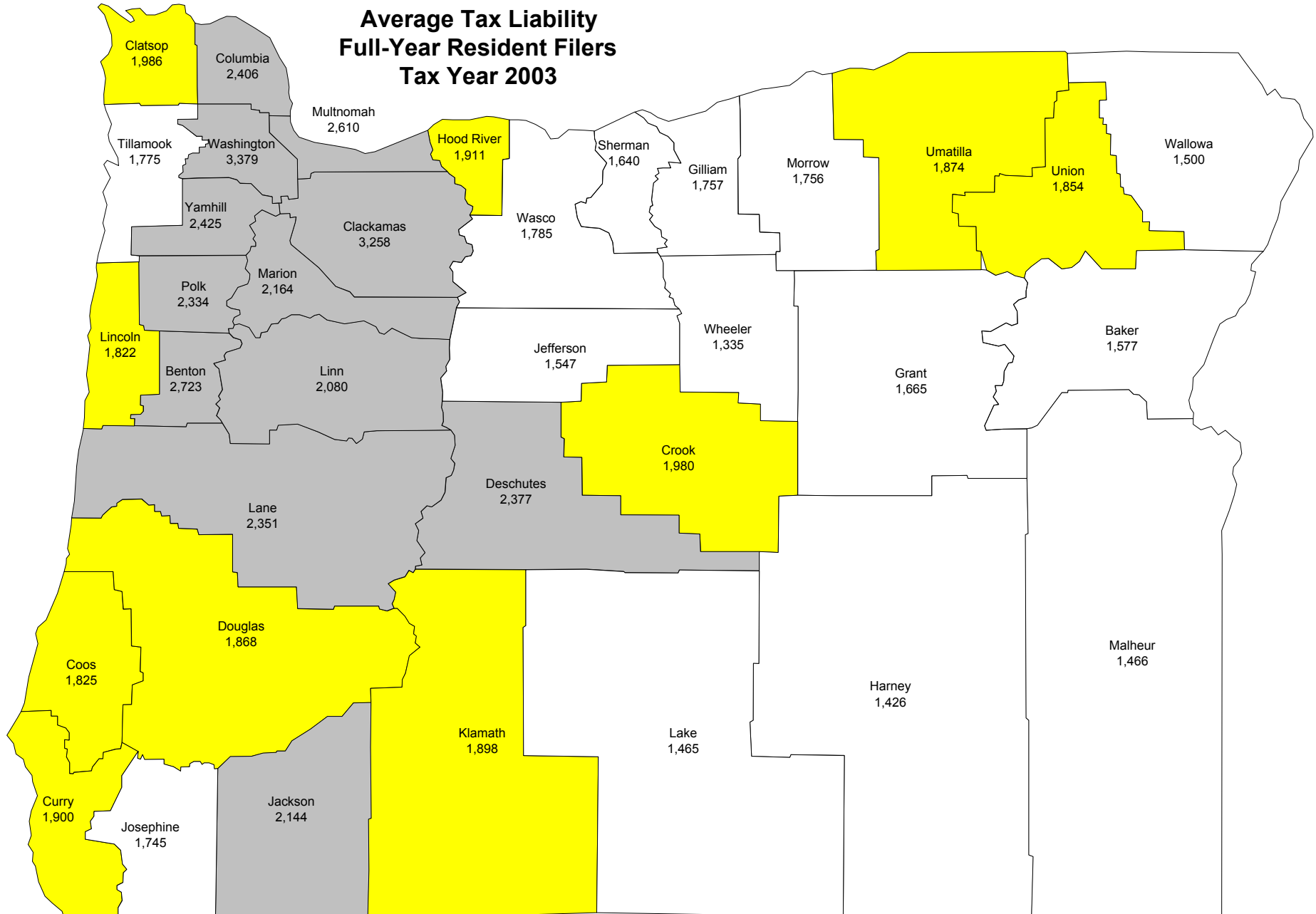
County or Area	All 2003 Returns						% Change 2002 to 2003		
	Returns		Adjusted Gross Income (\$000)		Total Tax Liability (\$000)		No. of Returns	Total AGI	Total Tax
	Number	Share		Share					
Baker	6,448	0.4%	\$197,380	0.3%	\$10,012	0.3%	0.3%	4.1%	6.9%
Benton	29,918	1.9%	\$1,373,436	2.0%	\$79,153	2.1%	-0.9%	2.3%	2.2%
Clackamas	140,440	8.7%	\$7,728,337	11.3%	\$453,078	11.8%	0.0%	2.0%	2.4%
Clatsop	14,026	0.9%	\$520,530	0.8%	\$27,274	0.7%	0.0%	3.5%	3.6%
Columbia	18,794	1.2%	\$815,606	1.2%	\$44,739	1.2%	-0.2%	1.6%	1.7%
Coos	24,203	1.5%	\$834,706	1.2%	\$43,356	1.1%	1.4%	4.8%	4.7%
Crook	7,578	0.5%	\$274,523	0.4%	\$14,784	0.4%	2.9%	-2.0%	-8.5%
Curry	9,379	0.6%	\$336,910	0.5%	\$17,304	0.5%	0.4%	10.2%	15.4%
Deschutes	58,372	3.6%	\$2,541,344	3.7%	\$136,700	3.6%	2.5%	6.7%	7.1%
Douglas	40,613	2.5%	\$1,440,246	2.1%	\$74,734	1.9%	-0.3%	2.5%	4.1%
Gilliam	801	0.0%	\$26,257	0.0%	\$1,391	0.0%	1.0%	3.6%	4.5%
Grant	3,031	0.2%	\$93,664	0.1%	\$4,987	0.1%	-0.9%	-7.2%	-9.2%
Harney	2,814	0.2%	\$76,571	0.1%	\$3,964	0.1%	-1.4%	0.5%	1.4%
Hood River	8,659	0.5%	\$316,072	0.5%	\$16,255	0.4%	1.0%	3.5%	2.9%
Jackson	78,599	4.9%	\$3,126,090	4.6%	\$165,619	4.3%	1.0%	5.4%	6.6%
Jefferson	5,747	0.4%	\$193,247	0.3%	\$8,818	0.2%	-0.9%	1.8%	0.9%
Josephine	30,787	1.9%	\$1,059,197	1.5%	\$52,584	1.4%	0.8%	6.6%	9.4%
Klamath	24,363	1.5%	\$853,570	1.2%	\$45,387	1.2%	-0.4%	5.7%	6.4%
Lake	2,886	0.2%	\$81,891	0.1%	\$4,175	0.1%	-1.4%	1.6%	-0.4%
Lane	135,865	8.4%	\$5,650,018	8.3%	\$314,086	8.2%	-0.8%	5.7%	6.9%
Lincoln	18,108	1.1%	\$652,198	1.0%	\$32,403	0.8%	-0.8%	3.9%	5.0%
Linn	43,456	2.7%	\$1,688,031	2.5%	\$89,451	2.3%	-0.6%	0.0%	-1.2%
Malheur	9,519	0.6%	\$291,590	0.4%	\$13,717	0.4%	-1.9%	-0.1%	-1.3%
Marion	114,914	7.1%	\$4,618,182	6.7%	\$246,164	6.4%	-0.9%	2.1%	2.2%
Morrow	3,880	0.2%	\$127,087	0.2%	\$6,738	0.2%	-0.9%	1.9%	1.2%
Multnomah	295,387	18.3%	\$13,199,457	19.3%	\$759,563	19.8%	-1.8%	-0.3%	-0.8%
Polk	24,847	1.5%	\$1,076,147	1.6%	\$57,360	1.5%	0.8%	3.7%	3.9%
Sherman	730	0.0%	\$22,844	0.0%	\$1,188	0.0%	-6.0%	-2.9%	-7.6%
Tillamook	10,352	0.6%	\$366,310	0.5%	\$18,165	0.5%	0.5%	7.7%	6.1%
Umatilla	26,278	1.6%	\$927,072	1.4%	\$48,697	1.3%	-0.7%	1.2%	0.8%
Union	10,097	0.6%	\$352,290	0.5%	\$18,418	0.5%	-0.9%	2.3%	3.0%
Wallowa	3,038	0.2%	\$90,484	0.1%	\$4,500	0.1%	-2.4%	-0.1%	-3.8%
Wasco	9,182	0.6%	\$322,459	0.5%	\$16,222	0.4%	-0.8%	-0.7%	-2.1%
Washington	201,028	12.5%	\$11,241,111	16.4%	\$669,158	17.4%	0.1%	3.0%	3.0%
Wheeler	537	0.0%	\$14,555	0.0%	\$710	0.0%	-6.6%	-0.6%	-2.8%
Yamhill	33,511	2.1%	\$1,466,606	2.1%	\$80,326	2.1%	0.0%	4.4%	4.7%
Clark Co., Wa.	52,609	3.3%	\$1,899,398	2.8%	\$109,571	2.8%	1.2%	4.8%	5.3%
Other Wash.	30,071	1.9%	\$668,411	1.0%	\$48,797	1.3%	-0.4%	3.8%	-2.0%
California	22,407	1.4%	\$543,298	0.8%	\$22,347	0.6%	-0.6%	1.3%	-1.0%
Idaho	10,452	0.6%	\$200,739	0.3%	\$10,761	0.3%	-1.2%	-1.3%	-2.3%
Other	48,059	3.0%	\$1,156,416	1.7%	\$72,498	1.9%	1.4%	10.4%	10.8%
Total	1,611,785	100.0%	\$68,464,281	100.0%	\$3,845,158	100.0%	-0.3%	2.8%	2.8%

**Exhibit 26
Average Adjusted Gross Income
Full-Year Resident Filers
Tax Year 2003**



Statewide Average AGI equals \$44,703
 □ \$25,000 to \$34,999 ■ \$35,000 to \$37,999 ■ \$38,000 to \$57,000

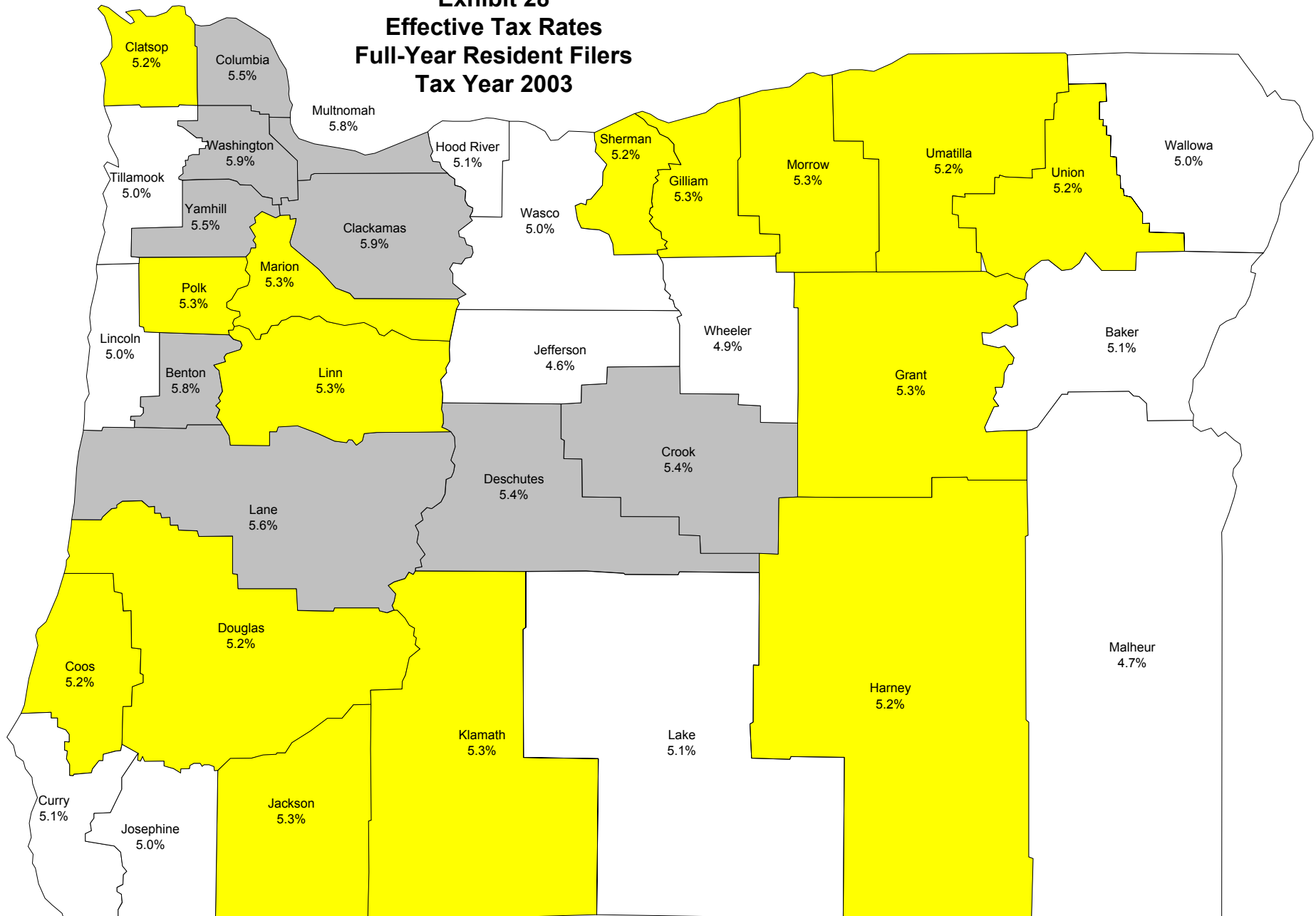
Exhibit 27 Average Tax Liability Full-Year Resident Filers Tax Year 2003



Statewide Average Net Tax Equals \$2,500

□ \$1,300 to \$1,799	■ \$1,800 to \$1,999	■ \$2,000 to \$3,400
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Exhibit 28
Effective Tax Rates
Full-Year Resident Filers
Tax Year 2003



Statewide Average Effective Rate Equals 5.6%

4.6% to 5.1%
 5.2% to 5.3%
 5.4% to 6.0%

III. Detailed Tables

Two pieces of information provided at the top of each table are helpful in understanding the tables in this chapter: (1) the letter designation (e.g., Table A); and (2) the group of taxpayers (e.g., All 2003 returns). There are 12 different types of primary tables (Tables A through L) and seven secondary tables (Tables D.1, E.1, F.1, I.1, J.1, K.1, and L.1). Each secondary table provides additional detail for the corresponding primary table.

Tables that have the same letter designation contain the same type of information but for different groups of taxpayers. For example, Table A provides a summary of total income and tax, so there is a “Table A” for both full-year resident returns and part-year resident returns, as well as for other groups of taxpayers. The list below identifies the information contained in each table.

- Table A:** Total AGI, deductions, credits, and net tax.
- Table B:** Average AGI, deductions, credits, and net tax.
- Table C:** Number of filers for each filing status, itemized returns, and form used.
- Table D:** Total for each component of income (e.g., wages) and federal adjustment.
- Table D.1:** Average amounts and number of claimants for each component of income (e.g., wages) and federal adjustment.
- Table E:** Total for each federal adjustment (i.e., above-the-line deduction).
- Table E.1:** Average amounts and number of claimants for each federal adjustment (i.e., above-the-line deduction).
- Table F:** Total for each Oregon addition and subtraction.
- Table F.1:** Average amounts and number of claimants for each Oregon addition and subtraction.
- Table G:** Number of filers who claimed the Oregon standard deduction and the additional deduction for the elderly or blind.
- Table H:** Number of filers who itemized their federal and Oregon deductions, including the special medical deduction for the elderly.
- Table I:** Total for each Oregon credit.
- Table I.1:** Average amounts and number of claimants for each Oregon credit.
- Table J:** Number of personal, severely disabled, and disabled child exemptions.
- Table J.1:** Number of personal exemption credits.
- Table K:** Total amounts of withholding, estimated payments, tax paid with returns, refunds, and donations to charities.
- Table K.1:** Average amounts and number of returns with withholding, estimated payments, tax paid with returns, refunds, and donations to charities.
- Table L:** Total amounts of federal taxes and credits.
- Table L.1:** Average amounts and number of returns with federal tax and credits.

Tables for All Returns

The tables in this section include information for all 2003 personal income tax returns filed during calendar year 2004. Only certain tables are included in this section because some information is available only for full-year resident returns. For part-year resident and nonresident returns, the adjusted gross income (AGI) reported in the tables is the Oregon amount, and the AGI level in which each return appears is determined by its Oregon AGI. The table below shows the AGI levels for each quintile group provided in the detailed tables.

Quintile Group	AGI Range
First 20%	Less than \$9,000
Second 20%	\$9,000 - \$20,400
Middle 20%	\$20,400 - \$36,400
Fourth 20%	\$36,400 - \$62,600
Next 15%	\$62,600 - \$116,300
Next 4%	\$116,300 - \$248,100
Top 1%	\$248,100 +

TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	26,974	45,337	-1,412,969	47,116	416	70,504	187,875	2,389	197	97	100
0-5	168,526	178,211	415,898	7,811	3,233	20,604	343,239	185,404	10,002	4,383	5,619
5-10	157,738	209,422	1,175,740	4,828	13,948	35,135	490,340	729,428	44,069	19,859	24,210
10-15	146,013	245,290	1,821,200	5,548	36,966	71,451	590,536	1,200,989	80,879	33,485	47,394
15-20	135,163	249,330	2,357,840	5,606	72,067	106,501	608,741	1,628,994	116,596	40,700	75,896
20-25	117,139	229,452	2,627,114	5,349	107,085	122,765	583,310	1,862,693	139,647	39,967	99,679
25-30	101,929	207,434	2,798,072	5,568	134,681	139,061	563,448	1,996,665	154,162	35,739	118,423
30-35	90,578	188,997	2,938,386	5,100	158,190	149,374	574,975	2,089,501	164,607	30,973	133,633
35-40	80,061	175,503	2,998,586	4,543	161,953	165,214	580,215	2,123,661	169,565	28,061	141,505
40-45	70,893	163,511	3,009,255	5,486	160,355	170,481	575,112	2,128,376	171,726	25,938	145,789
45-50	63,159	152,071	2,997,613	5,311	156,000	170,496	562,758	2,127,172	173,164	24,007	149,157
50-60	107,269	271,208	5,878,616	9,287	293,284	353,203	1,088,104	4,174,302	343,258	42,757	300,502
60-70	84,010	223,925	5,442,783	8,607	254,156	320,235	976,239	3,916,040	325,742	35,832	289,910
70-80	64,116	175,662	4,793,597	7,113	207,022	262,540	829,757	3,512,788	295,174	28,410	266,764
80-90	47,725	133,448	4,045,717	6,501	159,483	199,366	677,808	3,023,078	256,205	22,045	234,160
90-100	34,312	97,895	3,249,745	4,340	116,474	138,067	531,718	2,475,093	211,199	16,665	194,535
100-250	100,303	287,780	13,903,621	29,634	343,685	461,226	1,977,552	11,165,448	970,815	58,813	912,003
250-500	11,374	33,348	3,794,574	13,340	38,751	81,171	390,720	3,304,662	293,417	12,835	280,582
500 +	4,503	12,692	5,628,892	27,599	15,072	107,190	484,449	5,065,213	448,175	22,878	425,297

Quintile Distribution

First 20%	322,342	387,143	-114,334	58,766	13,220	115,772	909,662	729,603	42,371	19,142	23,229
Second 20%	322,382	560,252	4,680,309	12,638	121,079	197,620	1,360,295	3,163,714	220,126	82,718	137,407
Middle 20%	322,350	655,416	8,976,504	16,736	436,993	445,623	1,829,045	6,385,502	493,997	111,276	382,721
Fourth 20%	322,356	776,198	15,533,030	25,668	797,120	903,230	2,918,503	11,022,382	898,509	122,869	775,640
Next 15%	241,766	669,395	19,884,155	30,635	788,620	978,515	3,343,421	14,842,941	1,256,237	110,907	1,145,330
Next 4%	64,472	185,374	10,021,377	23,233	221,154	313,455	1,374,341	8,147,013	711,274	40,661	670,613
Top 1%	16,117	46,738	9,483,240	41,010	54,636	190,370	881,632	8,420,740	746,087	35,869	710,218

Total	1,611,785	3,280,516	68,464,281	208,687	2,432,822	3,144,584	12,616,898	52,711,895	4,368,600	523,443	3,845,158
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

All 2003 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	26,974	1.7	-52,383	1,747	15	2,614	6,965	89	7	4	4	0.0	4.2
0-5	168,526	1.1	2,468	46	19	122	2,037	1,100	59	26	33	1.3	3.0
5-10	157,738	1.3	7,454	31	88	223	3,109	4,624	279	126	154	2.1	3.3
10-15	146,013	1.7	12,473	38	253	489	4,044	8,225	554	229	325	2.6	3.9
15-20	135,163	1.8	17,444	42	533	788	4,504	12,052	863	301	562	3.2	4.7
20-25	117,139	2.0	22,427	46	914	1,048	4,980	15,902	1,192	341	851	3.8	5.4
25-30	101,929	2.0	27,451	55	1,321	1,364	5,528	19,589	1,512	351	1,162	4.2	5.9
30-35	90,578	2.1	32,440	56	1,747	1,649	6,348	23,069	1,817	342	1,475	4.5	6.4
35-40	80,061	2.2	37,454	57	2,023	2,064	7,247	26,526	2,118	351	1,768	4.7	6.7
40-45	70,893	2.3	42,448	77	2,262	2,405	8,112	30,022	2,422	366	2,057	4.8	6.8
45-50	63,159	2.4	47,461	84	2,470	2,700	8,910	33,680	2,742	380	2,362	5.0	7.0
50-60	107,269	2.5	54,803	87	2,734	3,293	10,144	38,914	3,200	399	2,801	5.1	7.2
60-70	84,010	2.7	64,787	103	3,025	3,812	11,621	46,614	3,877	427	3,451	5.3	7.4
70-80	64,116	2.7	74,764	111	3,229	4,095	12,942	54,788	4,604	443	4,161	5.6	7.6
80-90	47,725	2.8	84,771	136	3,342	4,177	14,202	63,344	5,368	462	4,907	5.8	7.7
90-100	34,312	2.9	94,712	127	3,395	4,024	15,497	72,135	6,155	486	5,670	6.0	7.9
100-250	100,303	2.9	138,616	295	3,427	4,598	19,716	111,317	9,679	586	9,093	6.6	8.2
250-500	11,374	2.9	333,618	1,173	3,407	7,137	34,352	290,545	25,797	1,129	24,669	7.4	8.5
500 +	4,503	2.8	1,250,032	6,129	3,347	23,804	107,584	1,124,853	99,528	5,081	94,447	7.6	8.4

Quintile Distribution

First 20%	322,342	1.2	-355	182	41	359	2,822	2,263	131	59	72	NA	3.2
Second 20%	322,382	1.7	14,518	39	376	613	4,220	9,814	683	257	426	2.9	4.3
Middle 20%	322,350	2.0	27,847	52	1,356	1,382	5,674	19,809	1,533	345	1,187	4.3	6.0
Fourth 20%	322,356	2.4	48,186	80	2,473	2,802	9,054	34,193	2,787	381	2,406	5.0	7.0
Next 15%	241,766	2.8	82,246	127	3,262	4,047	13,829	61,394	5,196	459	4,737	5.8	7.7
Next 4%	64,472	2.9	155,438	360	3,430	4,862	21,317	126,365	11,032	631	10,402	6.7	8.2
Top 1%	16,117	2.9	588,400	2,545	3,390	11,812	54,702	522,476	46,292	2,226	44,066	7.5	8.4
Total	1,611,785	2.0	42,477	130	1,509	1,951	7,828	32,704	2,710	325	2,386	5.6	7.3

TABLE C: DISTRIBUTION OF RETURNS BY TYPE

All 2003 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Single		Joint		Separate		Head of Household		Qualifying Widow(er)		Full-Year		Part-Year		Nonresident	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Less than zero	26,974	13,774	51.1	11,652	43.2	497	1.8	1,022	3.8	29	0.1	19,983	74.1	1,299	4.8	5,692	21.1
0-5	168,526	129,677	76.9	26,133	15.5	2,522	1.5	10,111	6.0	83	0.0	120,426	71.5	15,415	9.1	32,685	19.4
5-10	157,738	111,968	71.0	25,023	15.9	2,279	1.4	18,387	11.7	81	0.1	132,515	84.0	11,434	7.2	13,789	8.7
10-15	146,013	85,458	58.5	34,291	23.5	2,307	1.6	23,841	16.3	116	0.1	129,057	88.4	7,563	5.2	9,393	6.4
15-20	135,163	70,639	52.3	38,138	28.2	2,483	1.8	23,833	17.6	70	0.1	122,320	90.5	5,175	3.8	7,668	5.7
20-25	117,139	56,838	48.5	37,495	32.0	2,332	2.0	20,395	17.4	79	0.1	106,601	91.0	3,842	3.3	6,696	5.7
25-30	101,929	46,953	46.1	36,853	36.2	2,022	2.0	16,019	15.7	82	0.1	93,131	91.4	2,731	2.7	6,067	6.0
30-35	90,578	39,890	44.0	36,631	40.4	1,774	2.0	12,210	13.5	73	0.1	82,733	91.3	2,182	2.4	5,663	6.3
35-40	80,061	31,606	39.5	37,772	47.2	1,413	1.8	9,222	11.5	48	0.1	73,107	91.3	1,803	2.3	5,151	6.4
40-45	70,893	24,749	34.9	37,812	53.3	1,047	1.5	7,240	10.2	45	0.1	64,846	91.5	1,449	2.0	4,598	6.5
45-50	63,159	19,440	30.8	37,375	59.2	794	1.3	5,518	8.7	32	0.1	58,238	92.2	1,173	1.9	3,748	5.9
50-60	107,269	26,145	24.4	72,919	68.0	1,021	1.0	7,122	6.6	62	0.1	99,710	93.0	1,824	1.7	5,735	5.3
60-70	84,010	14,517	17.3	65,248	77.7	588	0.7	3,612	4.3	45	0.1	79,069	94.1	1,114	1.3	3,827	4.6
70-80	64,116	8,468	13.2	53,202	83.0	371	0.6	2,052	3.2	23	0.0	60,617	94.5	853	1.3	2,646	4.1
80-90	47,725	5,152	10.8	41,138	86.2	247	0.5	1,175	2.5	13	0.0	45,330	95.0	615	1.3	1,780	3.7
90-100	34,312	3,201	9.3	30,180	88.0	158	0.5	764	2.2	9	0.0	32,668	95.2	438	1.3	1,206	3.5
100-250	100,303	8,947	8.9	88,808	88.5	465	0.5	2,048	2.0	35	0.0	95,518	95.2	1,428	1.4	3,357	3.3
250-500	11,374	1,121	9.9	9,945	87.4	63	0.6	236	2.1	10	0.1	10,750	94.5	132	1.2	492	4.3
500 +	4,503	495	11.0	3,868	85.9	60	1.3	79	1.8	*	*	4,131	91.7	65	1.4	307	6.8

Quintile Distribution

First 20%	322,342	234,979	72.9	57,116	17.7	4,857	1.5	25,208	7.8	182	0.1	246,296	76.4	26,162	8.1	49,884	15.5
Second 20%	322,382	181,630	56.3	81,274	25.2	5,433	1.7	53,841	16.7	204	0.1	287,319	89.1	15,088	4.7	19,975	6.2
Middle 20%	322,350	148,050	45.9	118,130	36.6	6,344	2.0	49,588	15.4	238	0.1	294,150	91.3	8,918	2.8	19,282	6.0
Fourth 20%	322,356	97,084	30.1	193,557	60.0	4,040	1.3	27,485	8.5	190	0.1	297,370	92.2	6,054	1.9	18,932	5.9
Next 15%	241,766	29,836	12.3	203,328	84.1	1,336	0.6	7,175	3.0	91	0.0	229,161	94.8	3,126	1.3	9,479	3.9
Next 4%	64,472	5,816	9.0	57,057	88.5	308	0.5	1,271	2.0	20	0.0	61,351	95.2	983	1.5	2,138	3.3
Top 1%	16,117	1,643	10.2	14,021	87.0	125	0.8	318	2.0	10	0.1	15,103	93.7	204	1.3	810	5.0

Total	1,611,785	699,038	43.4	724,483	45.0	22,443	1.4	164,886	10.2	935	0.1	1,430,750	88.8	60,535	3.8	120,500	7.5
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* Summary information for this category has been combined with the previous (or following) category due to the low count.

TABLE G: STANDARD DEDUCTION RETURNS
(Including Returns with Additional Deductions¹)

All 2003 returns

AGI Category Distribution

AGI Level (\$000)	Total Number of Returns	All Standard Deduction Returns						Joint Standard Deduction Returns				Number of Taxpayers		
		Number of Returns	Percent of Total Returns	At Least One 65+ Exemption		At Least One Blind Exemption		Number of Returns	At Least One 65+ Exemption	One 65+ Exemption	Two 65+ Exemptions	All Standard Deduction Returns	With a 65+ Exemption	With a Blind Exemption
				Number	Percent	Number	Percent							
Less than zero	26,974	12,104	44.9	2,204	18.2	58	0.5	2,842	964	287	677	14,946	2,881	59
0-5	168,526	141,969	84.2	9,199	6.5	297	0.2	11,972	2,911	784	2,127	153,941	11,326	301
5-10	157,738	126,855	80.4	12,858	10.1	378	0.3	13,492	3,839	981	2,858	140,347	15,716	381
10-15	146,013	107,224	73.4	11,518	10.7	355	0.3	17,629	5,150	1,192	3,958	124,853	15,476	357
15-20	135,163	94,555	70.0	8,343	8.8	250	0.3	18,600	4,229	1,172	3,057	113,155	11,400	256
20-25	117,139	76,826	65.6	5,269	6.9	178	0.2	17,829	3,096	978	2,118	94,655	7,387	180
25-30	101,929	60,318	59.2	3,602	6.0	108	0.2	16,753	2,100	701	1,399	77,071	5,001	110
30-35	90,578	46,059	50.9	2,572	5.6	83	0.2	14,856	1,549	519	1,030	60,915	3,602	84
35-40	80,061	34,206	42.7	2,083	6.1	69	0.2	13,530	1,370	480	890	47,736	2,973	69
40-45	70,893	25,060	35.3	1,609	6.4	52	0.2	11,857	1,010	351	659	36,917	2,268	53
45-50	63,159	18,737	29.7	1,230	6.6	44	0.2	10,241	743	239	504	28,978	1,734	45
50-60	107,269	23,782	22.2	1,969	8.3	74	0.3	15,134	1,344	468	876	38,916	2,845	78
60-70	84,010	12,961	15.4	1,234	9.5	50	0.4	9,405	952	337	615	22,366	1,849	52
70-80	64,116	7,064	11.0	724	10.2	23	0.3	5,208	568	183	385	12,272	1,109	23
80-90	47,725	3,781	7.9	380	10.1	10	0.3	2,821	295	92	203	6,602	583	11
90-100	34,312	2,109	6.1	256	12.1	3	0.1	1,567	197	56	141	3,676	397	3
100-250	100,303	3,979	4.0	588	14.8	18	0.5	2,900	437	131	306	6,879	894	18
250-500	11,374	393	3.5	84	21.4	2	0.5	275	67	19	48	668	132	2
500 +	4,503	153	3.4	30	19.6	0	0.0	119	25	11	14	272	44	0

Quintile Distribution

First 20%	322,342	257,171	79.8	21,609	8.4	647	0.3	25,221	6,778	1,827	4,951	282,392	26,560	654
Second 20%	322,382	232,500	72.1	23,029	9.9	710	0.3	40,798	10,623	2,684	7,939	273,298	30,968	719
Middle 20%	322,350	186,709	57.9	11,583	6.2	371	0.2	51,776	6,882	2,266	4,616	238,485	16,199	376
Fourth 20%	322,356	95,397	29.6	6,606	6.9	235	0.2	49,825	4,295	1,469	2,826	145,222	9,432	241
Next 15%	241,766	23,474	9.7	2,436	10.4	77	0.3	17,332	1,904	633	1,271	40,806	3,707	80
Next 4%	64,472	2,325	3.6	369	15.9	9	0.4	1,674	267	71	196	3,999	565	9
Top 1%	16,117	559	3.5	120	21.5	3	0.5	404	97	31	66	963	186	3

Total	1,611,785	798,135	49.5	65,752	8.2	2,052	0.3	187,030	30,846	8,981	21,865	985,165	87,617	2,082
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¹ Additional deduction amounts for filers (and spouses) 65 and older or blind are allowed only to those claiming a standard deduction.

TABLE H: ITEMIZED DEDUCTION RETURNS

All 2003 returns

AGI Category Distribution

AGI Level (\$000)	Total Number of Returns	Federal Itemized Deductions				State Tax Itemized on Federal Return			Oregon Medical Deduction			Oregon Itemized Deductions			
		Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	26,974	11,690	43.3	803,763	68,756	6,169	59,161	9,590	0	0	0	14,870	55.1	166,462	11,194
0-5	168,526	20,455	12.1	1,176,141	57,499	15,340	84,334	5,498	5,228	1,119	214	26,557	15.8	124,411	4,685
5-10	157,738	19,590	12.4	433,584	22,133	18,141	27,234	1,501	14,118	8,168	579	30,883	19.6	239,603	7,758
10-15	146,013	24,268	16.6	444,002	18,296	26,689	50,494	1,892	19,492	18,012	924	38,789	26.6	352,871	9,097
15-20	135,163	26,173	19.4	523,060	19,985	31,985	43,344	1,355	18,353	23,126	1,260	40,608	30.0	392,489	9,665
20-25	117,139	28,169	24.0	448,179	15,910	34,792	49,615	1,426	13,771	22,069	1,603	40,313	34.4	404,801	10,041
25-30	101,929	31,109	30.5	851,746	27,379	37,958	64,468	1,698	11,223	21,635	1,928	41,611	40.8	420,232	10,099
30-35	90,578	35,137	38.8	557,664	15,871	41,825	87,763	2,098	9,631	21,262	2,208	44,519	49.1	463,581	10,413
35-40	80,061	37,415	46.7	580,478	15,515	43,707	99,856	2,285	8,455	21,261	2,515	45,855	57.3	493,734	10,767
40-45	70,893	38,787	54.7	607,111	15,652	44,124	120,185	2,724	7,622	21,130	2,772	45,833	64.7	508,758	11,100
45-50	63,159	38,577	61.1	1,089,297	28,237	43,160	128,687	2,982	7,000	21,339	3,048	44,422	70.3	511,199	11,508
50-60	107,269	75,319	70.2	1,290,656	17,136	81,490	281,689	3,457	12,650	43,143	3,410	83,487	77.8	1,018,787	12,203
60-70	84,010	66,992	79.7	1,198,842	17,895	69,774	289,876	4,155	10,462	40,885	3,908	71,049	84.6	936,530	13,181
70-80	64,116	55,173	86.1	1,077,673	19,533	56,237	274,266	4,877	8,239	35,743	4,338	57,052	89.0	807,911	14,161
80-90	47,725	43,358	90.8	906,384	20,905	43,447	251,337	5,785	5,975	28,098	4,703	43,944	92.1	666,141	15,159
90-100	34,312	32,168	93.8	759,061	23,597	31,859	207,191	6,503	4,082	20,412	5,001	32,203	93.9	525,138	16,307
100-250	100,303	97,048	96.8	3,111,112	32,057	95,337	980,477	10,284	13,062	77,594	5,940	96,324	96.0	1,965,179	20,402
250-500	11,374	11,061	97.2	850,692	76,909	10,829	275,290	25,422	1,724	12,708	7,371	10,981	96.5	389,473	35,468
500 +	4,503	4,319	95.9	1,045,868	242,155	4,263	389,807	91,440	762	6,442	8,454	4,350	96.6	483,968	111,257

Quintile Distribution

First 20%	322,342	47,220	14.6	2,312,365	48,970	35,182	163,382	4,644	15,819	6,794	430	65,171	20.2	468,461	7,188
Second 20%	322,382	57,252	17.8	1,101,692	19,243	65,937	104,535	1,585	42,646	45,471	1,066	89,882	27.9	840,548	9,352
Middle 20%	322,350	102,221	31.7	1,969,234	19,264	123,690	223,532	1,807	35,744	68,885	1,927	135,641	42.1	1,385,982	10,218
Fourth 20%	322,356	198,565	61.6	3,745,215	18,861	220,089	681,004	3,094	36,207	111,791	3,088	226,959	70.4	2,658,407	11,713
Next 15%	241,766	213,145	88.2	4,517,309	21,194	215,432	1,203,085	5,585	30,233	138,218	4,572	218,292	90.3	3,270,903	14,984
Next 4%	64,472	62,791	97.4	2,202,516	35,077	61,479	720,505	11,720	8,683	53,620	6,175	62,147	96.4	1,367,112	21,998
Top 1%	16,117	15,614	96.9	1,906,982	122,133	15,317	669,032	43,679	2,517	19,367	7,695	15,558	96.5	879,857	56,553

Total	1,611,785	696,808	43.2	17,755,313	25,481	737,126	3,765,073	5,108	171,849	444,145	2,585	813,650	50.5	10,871,270	13,361
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For both the federal and Oregon returns, filers are allowed to take either the appropriate standard deduction or their itemized deductions, whichever is greater.

TABLE I: OREGON CREDITS (THOUSANDS OF DOLLARS)

All 2003 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Credits	Exemption Credits	Earned Income	Working Family Child Care	Retirement Income	Child and Dependent Care	Elderly or Disabled	Political Contributions	Tax Paid to Other States	Other Credits
Less than zero	26,974	97	13	0	26	0	0	0	0	57	1
0-5	168,526	4,383	3,845	208	64	6	19	0	9	206	24
5-10	157,738	19,859	16,549	1,589	974	96	207	6	39	281	118
10-15	146,013	33,485	25,972	3,461	2,332	240	788	18	77	296	302
15-20	135,163	40,700	30,487	3,529	3,738	269	1,693	9	107	353	515
20-25	117,139	39,967	29,663	2,370	4,720	317	1,741	2	128	388	638
25-30	101,929	35,739	27,748	1,123	4,050	309	1,282	0	150	438	638
30-35	90,578	30,973	25,767	237	2,553	232	859	0	169	458	698
35-40	80,061	28,061	24,194	1	1,660	138	644	0	192	475	756
40-45	70,893	25,938	22,746	0	1,135	44	527	0	206	475	804
45-50	63,159	24,007	21,370	0	560	0	470	0	216	501	889
50-60	107,269	42,757	38,409	0	352	0	813	0	461	968	1,753
60-70	84,010	35,832	32,047	0	59	0	591	0	461	939	1,735
70-80	64,116	28,410	25,274	0	6	0	225	0	429	824	1,652
80-90	47,725	22,045	19,286	0	0	0	46	0	368	820	1,525
90-100	34,312	16,665	14,180	0	0	0	12	0	307	759	1,406
100-250	100,303	58,813	41,687	0	0	0	6	0	1,158	7,070	8,891
250-500	11,374	12,835	4,801	0	0	0	0	0	201	5,461	2,372
500 +	4,503	22,878	1,807	0	0	0	0	0	100	17,185	3,786

Quintile Distribution

First 20%	322,342	19,142	16,230	1,324	740	71	151	4	37	481	106
Second 20%	322,382	82,718	63,137	7,704	6,733	568	2,706	29	205	739	898
Middle 20%	322,350	111,276	87,457	3,490	11,508	881	3,929	2	488	1,379	2,143
Fourth 20%	322,356	122,869	108,957	2	3,210	132	2,443	0	1,147	2,534	4,444
Next 15%	241,766	110,907	96,518	0	39	0	693	0	1,797	4,223	7,637
Next 4%	64,472	40,661	26,841	0	0	0	2	0	800	5,941	7,076
Top 1%	16,117	35,869	6,708	0	0	0	0	0	304	22,657	6,200

Total	1,611,785	523,443	405,848	12,520	22,230	1,651	9,924	35	4,779	37,953	28,504
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TABLE J: OREGON TOTAL EXEMPTIONS **All 2003 returns**
TOTAL, PERSONAL, SEVERELY DISABLED, AND DISABLED CHILD EXEMPTIONS

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Oregon Exemptions	Total Personal Exemptions	Severely Disabled Exemptions			Disabled Child Exemptions				
				One	Two	Total	One	Two	Three or More		Total
									Number of Returns	Number of Exemptions	
Less than zero	26,974	45,337	44,884	359	16	391	54	4	0	0	62
0-5	168,526	178,211	176,099	1,675	48	1,771	293	21	2	6	341
5-10	157,738	209,422	206,554	2,196	69	2,334	431	39	8	25	534
10-15	146,013	245,290	242,005	2,329	88	2,505	620	66	9	28	780
15-20	135,163	249,330	245,927	2,272	90	2,452	773	75	8	28	951
20-25	117,139	229,452	226,562	1,791	65	1,921	749	93	11	34	969
25-30	101,929	207,434	205,030	1,426	39	1,504	734	75	5	16	900
30-35	90,578	188,997	186,753	1,268	46	1,360	693	76	13	39	884
35-40	80,061	175,503	173,553	1,076	32	1,140	618	80	10	32	810
40-45	70,893	163,511	161,730	903	40	983	617	77	8	27	798
45-50	63,159	152,071	150,500	780	22	824	573	68	12	38	747
50-60	107,269	271,208	268,293	1,491	45	1,581	1,042	121	16	50	1,334
60-70	84,010	223,925	221,636	1,214	36	1,286	807	86	6	24	1,003
70-80	64,116	175,662	174,077	776	21	818	633	61	4	12	767
80-90	47,725	133,448	132,347	508	20	548	464	30	9	29	553
90-100	34,312	97,895	97,104	380	8	396	344	21	3	9	395
100-250	100,303	287,780	285,996	817	28	873	769	60	7	22	911
250-500	11,374	33,348	33,180	72	4	80	75	6	2	8	95
500 +	4,503	12,692	12,656	14	0	14	15	*	*	*	15

Quintile Distribution

First 20%	322,342	387,143	382,359	3,741	111	3,963	687	53	9	28	821
Second 20%	322,382	560,252	552,666	5,248	205	5,658	1,554	156	19	62	1,928
Middle 20%	322,350	655,416	647,597	4,602	162	4,926	2,272	261	32	99	2,893
Fourth 20%	322,356	776,198	767,819	4,343	134	4,611	2,940	345	43	138	3,768
Next 15%	241,766	669,395	663,607	2,832	86	3,004	2,302	201	24	80	2,784
Next 4%	64,472	185,374	184,307	494	15	524	457	37	4	12	543
Top 1%	16,117	46,738	46,531	87	4	95	92	6	2	8	112
Total	1,611,785	3,280,516	3,244,886	21,347	717	22,781	10,304	1,059	133	427	12,849

* Summary information for this category has been combined with the previous (or following) category due to the low count.

TABLE K: OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (THOUSANDS OF DOLLARS)

All 2003 returns

AGI Category Distribution												
AGI Level (\$000)	Number of Returns	Oregon Tax Liability	Amount Withheld from Wages	Estimated Tax Payments	Tax Paid with Returns	Tax Refunds Due	Donations					
							Nongame Wildlife	AIDS/HIV Education	Child Abuse Prevention	Alzheimers Research	Stop Domestic Violence	Other ¹
Less than zero	26,974	100	6,204	3,935	35	10,073	0	0	0	0	0	0
0-5	168,526	5,619	23,092	2,552	1,125	21,150	4	4	7	4	4	5
5-10	157,738	24,210	44,524	2,878	3,970	27,162	5	5	8	4	6	6
10-15	146,013	47,394	69,297	5,225	7,148	34,276	5	4	9	5	6	7
15-20	135,163	75,896	98,522	7,107	9,737	39,471	5	4	8	5	6	7
20-25	117,139	99,679	120,673	7,926	10,349	39,268	6	4	8	6	5	9
25-30	101,929	118,423	136,583	8,725	10,473	37,357	6	4	9	5	5	9
30-35	90,578	133,633	150,343	9,278	10,543	36,530	6	4	8	6	5	7
35-40	80,061	141,505	156,952	9,533	10,247	35,227	6	4	8	6	5	9
40-45	70,893	145,789	159,952	10,165	10,002	34,329	6	4	8	6	5	8
45-50	63,159	149,157	161,657	10,779	9,638	32,916	6	4	8	6	5	8
50-60	107,269	300,502	319,719	22,750	18,434	60,401	12	7	16	13	10	15
60-70	84,010	289,910	299,785	23,550	17,163	50,587	10	6	13	11	8	12
70-80	64,116	266,764	269,633	22,875	15,399	41,143	9	5	11	10	7	12
80-90	47,725	234,160	232,606	21,312	13,404	33,162	7	4	10	9	5	9
90-100	34,312	194,535	189,856	19,479	11,452	26,252	6	4	9	7	5	8
100-250	100,303	912,003	761,263	179,264	78,564	107,088	18	11	26	21	16	27
250-500	11,374	280,582	166,846	107,511	34,964	28,739	2	2	3	2	2	3
500 +	4,503	425,297	148,987	271,111	57,114	51,915	0	1	4	1	1	2
Quintile Distribution												
First 20%	322,342	23,229	62,838	8,630	4,037	52,276	9	8	14	8	9	9
Second 20%	322,382	137,407	188,075	13,700	18,801	83,169	12	9	19	12	13	16
Middle 20%	322,350	382,721	441,012	27,777	33,449	119,518	19	12	26	18	17	26
Fourth 20%	322,356	775,640	835,694	57,076	50,079	167,209	31	20	42	33	26	41
Next 15%	241,766	1,145,330	1,134,810	109,388	68,293	167,161	35	20	48	40	28	46
Next 4%	64,472	670,613	535,269	149,387	62,498	76,541	11	7	17	14	10	18
Top 1%	16,117	710,218	318,794	379,995	92,600	81,172	2	3	7	3	3	5
Total	1,611,785	3,845,158	3,516,492	745,954	329,758	747,046	119	79	174	127	105	162

¹ Other includes Habitat for Humanity, Oregon Head Start Association, American Diabetes Association, Oregon Coast Aquarium, SMART, SOLV, St. Vincent de Paul Society of Oregon, The Nature Conservancy, Doernbecher Children's Hospital Foundation, The Oregon Humane Society, The Salvation Army Oregon, The Oregon Veteran's Home, and Planned Parenthood of Oregon.

Tables for All Full-Year Resident Returns

This section contains tables for full-year resident returns, which comprise nearly 90 percent of all returns. These tables represent the strongest base for statistical reference because Oregon adjusted gross income and federal adjusted gross income are identical. The table below shows the AGI levels for each quintile group provided in the detailed tables.

Quintile Group	AGI Range
First 20%	Less than \$10,500
Second 20%	\$10,500 - \$22,100
Middle 20%	\$22,100 - \$38,500
Fourth 20%	\$38,500 - \$65,000
Next 15%	\$65,000 - \$119,500
Next 4%	\$119,500 - \$255,200
Top 1%	\$255,200 +

TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	19,983	29,760	-957,056	15,740	388	19,542	187,468	1,164	94	35	59
0-5	120,426	94,817	320,458	3,633	756	9,070	305,880	119,679	6,158	3,022	3,136
5-10	132,515	162,695	991,911	3,939	8,343	26,994	444,944	594,971	35,457	17,264	18,194
10-15	129,057	210,327	1,611,914	4,864	29,403	61,957	547,626	1,045,926	70,110	30,662	39,448
15-20	122,320	221,505	2,134,658	4,903	63,059	95,883	568,297	1,462,550	104,470	37,960	66,510
20-25	106,601	205,521	2,391,046	4,982	96,642	113,458	542,619	1,684,477	126,152	37,325	88,828
25-30	93,131	186,518	2,556,698	5,048	123,559	129,652	523,201	1,813,008	139,910	33,247	106,663
30-35	82,733	169,830	2,684,157	4,908	146,263	141,794	529,934	1,896,410	149,369	28,636	120,733
35-40	73,107	158,152	2,738,265	4,249	149,951	157,667	536,590	1,925,372	153,675	25,869	127,806
40-45	64,846	147,862	2,752,572	5,245	148,780	163,893	530,494	1,932,244	155,814	23,942	131,872
45-50	58,238	138,964	2,764,135	4,960	146,038	163,414	524,216	1,947,744	158,469	22,209	136,261
50-60	99,710	250,525	5,465,753	9,001	276,670	342,938	1,020,235	3,855,240	316,832	39,818	277,013
60-70	79,069	210,071	5,123,854	8,423	242,207	310,751	926,068	3,667,075	304,869	33,642	271,227
70-80	60,617	165,534	4,532,406	6,566	198,093	256,316	789,386	3,306,528	277,740	26,752	250,988
80-90	45,330	126,489	3,842,726	5,795	153,072	192,661	647,044	2,861,049	242,393	20,771	221,622
90-100	32,668	93,056	3,094,094	4,233	112,119	133,884	508,932	2,349,839	200,473	15,627	184,846
100-250	95,518	273,992	13,234,467	28,007	331,560	443,851	1,889,166	10,606,724	922,135	53,274	868,861
250-500	10,750	31,688	3,581,702	13,095	37,403	73,791	368,067	3,118,859	277,003	10,113	266,890
500 +	4,131	11,781	5,094,450	25,671	14,357	78,973	444,966	4,583,338	411,008	15,690	395,318

Quintile Distribution

First 20%	286,164	307,333	491,102	23,767	11,328	60,347	991,652	800,511	47,126	22,893	24,232
Second 20%	286,136	503,421	4,621,525	11,452	128,683	199,117	1,301,913	3,131,935	221,597	82,507	139,091
Middle 20%	286,159	581,052	8,519,109	15,718	432,509	446,338	1,732,137	6,021,096	469,397	100,918	368,479
Fourth 20%	286,142	695,190	14,441,547	24,708	743,250	882,079	2,714,174	10,190,168	832,980	111,313	721,667
Next 15%	214,612	595,588	18,199,805	28,035	714,007	894,824	3,053,460	13,597,983	1,152,766	98,472	1,054,294
Next 4%	57,230	164,749	9,153,937	22,218	199,120	284,159	1,246,519	7,452,158	651,205	34,366	616,839
Top 1%	14,307	41,754	8,531,185	37,366	49,765	149,626	795,277	7,578,347	677,060	25,387	651,672

Total	1,430,750	2,889,087	63,958,209	163,264	2,278,662	2,916,490	11,835,133	48,772,198	4,052,131	475,856	3,576,275
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	19,983	1.5	-47,894	788	19	978	9,381	58	5	2	3	0.0	5.1
0-5	120,426	0.8	2,661	30	6	75	2,540	994	51	25	26	1.0	2.6
5-10	132,515	1.2	7,485	30	63	204	3,358	4,490	268	130	137	1.8	3.1
10-15	129,057	1.6	12,490	38	228	480	4,243	8,104	543	238	306	2.4	3.8
15-20	122,320	1.8	17,451	40	516	784	4,646	11,957	854	310	544	3.1	4.5
20-25	106,601	1.9	22,430	47	907	1,064	5,090	15,802	1,183	350	833	3.7	5.3
25-30	93,131	2.0	27,453	54	1,327	1,392	5,618	19,467	1,502	357	1,145	4.2	5.9
30-35	82,733	2.1	32,444	59	1,768	1,714	6,405	22,922	1,805	346	1,459	4.5	6.4
35-40	73,107	2.2	37,456	58	2,051	2,157	7,340	26,336	2,102	354	1,748	4.7	6.6
40-45	64,846	2.3	42,448	81	2,294	2,527	8,181	29,797	2,403	369	2,034	4.8	6.8
45-50	58,238	2.4	47,463	85	2,508	2,806	9,001	33,445	2,721	381	2,340	4.9	7.0
50-60	99,710	2.5	54,817	90	2,775	3,439	10,232	38,665	3,178	399	2,778	5.1	7.2
60-70	79,069	2.7	64,802	107	3,063	3,930	11,712	46,378	3,856	426	3,430	5.3	7.4
70-80	60,617	2.7	74,771	108	3,268	4,229	13,023	54,548	4,582	441	4,141	5.5	7.6
80-90	45,330	2.8	84,772	128	3,377	4,250	14,274	63,116	5,347	458	4,889	5.8	7.7
90-100	32,668	2.8	94,713	130	3,432	4,098	15,579	71,931	6,137	478	5,658	6.0	7.9
100-250	95,518	2.9	138,555	293	3,471	4,647	19,778	111,044	9,654	558	9,096	6.6	8.2
250-500	10,750	2.9	333,182	1,218	3,479	6,864	34,239	290,126	25,768	941	24,827	7.5	8.6
500 +	4,131	2.9	1,233,224	6,214	3,476	19,117	107,714	1,109,499	99,494	3,798	95,696	7.8	8.6

Quintile Distribution

First 20%	286,164	1.1	1,716	83	40	211	3,465	2,797	165	80	85	4.9	3.0
Second 20%	286,136	1.8	16,152	40	450	696	4,550	10,946	774	288	486	3.0	4.4
Middle 20%	286,159	2.0	29,771	55	1,511	1,560	6,053	21,041	1,640	353	1,288	4.3	6.1
Fourth 20%	286,142	2.4	50,470	86	2,598	3,083	9,485	35,612	2,911	389	2,522	5.0	7.1
Next 15%	214,612	2.8	84,803	131	3,327	4,170	14,228	63,361	5,371	459	4,913	5.8	7.8
Next 4%	57,230	2.9	159,950	388	3,479	4,965	21,781	130,214	11,379	601	10,778	6.7	8.3
Top 1%	14,307	2.9	596,294	2,612	3,478	10,458	55,587	529,695	47,324	1,775	45,549	7.6	8.6

Total	1,430,750	2.0	44,703	114	1,593	2,038	8,272	34,089	2,832	333	2,500	5.6	7.3
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TABLE C: DISTRIBUTION OF RETURNS BY TYPE

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Single		Joint		Separate		Head of Household		Qualifying Widow(er)		Itemized	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Less than zero	19,983	11,616	58.1	7,195	36.0	351	1.8	798	4.0	23	0.1	9,531	47.7
0-5	120,426	103,257	85.7	8,720	7.2	1,298	1.1	7,082	5.9	69	0.1	10,189	8.5
5-10	132,515	98,711	74.5	15,747	11.9	1,755	1.3	16,237	12.3	65	0.0	22,689	17.1
10-15	129,057	77,886	60.4	26,860	20.8	1,963	1.5	22,241	17.2	107	0.1	32,312	25.0
15-20	122,320	65,507	53.6	31,936	26.1	2,201	1.8	22,610	18.5	66	0.1	35,192	28.8
20-25	106,601	53,003	49.7	32,016	30.0	2,111	2.0	19,398	18.2	73	0.1	35,324	33.1
25-30	93,131	44,151	47.4	31,839	34.2	1,869	2.0	15,195	16.3	77	0.1	36,876	39.6
30-35	82,733	37,616	45.5	31,959	38.6	1,611	1.9	11,477	13.9	70	0.1	39,668	47.9
35-40	73,107	29,718	40.7	33,386	45.7	1,281	1.8	8,680	11.9	42	0.1	41,171	56.3
40-45	64,846	23,252	35.9	33,863	52.2	949	1.5	6,739	10.4	43	0.1	41,328	63.7
45-50	58,238	18,363	31.5	33,942	58.3	718	1.2	5,184	8.9	31	0.1	40,628	69.8
50-60	99,710	24,714	24.8	67,341	67.5	919	0.9	6,677	6.7	59	0.1	77,210	77.4
60-70	79,069	13,690	17.3	61,450	77.7	519	0.7	3,366	4.3	44	0.1	66,745	84.4
70-80	60,617	8,005	13.2	50,347	83.1	319	0.5	1,925	3.2	21	0.0	53,905	88.9
80-90	45,330	4,886	10.8	39,116	86.3	209	0.5	1,106	2.4	13	0.0	41,773	92.2
90-100	32,668	3,025	9.3	28,788	88.1	128	0.4	718	2.2	9	0.0	30,696	94.0
100-250	95,518	8,414	8.8	84,775	88.8	342	0.4	1,952	2.0	35	0.0	91,870	96.2
250-500	10,750	1,027	9.6	9,441	87.8	51	0.5	222	2.1	9	0.1	10,404	96.8
500 +	4,131	435	10.5	3,589	86.9	41	1.0	66	1.6	0	0.0	4,003	96.9

Quintile Distribution

First 20%	286,164	222,239	77.7	33,931	11.9	3,585	1.3	26,241	9.2	168	0.1	45,471	15.9
Second 20%	286,136	158,839	55.5	70,595	24.7	4,885	1.7	51,625	18.0	192	0.1	79,530	27.8
Middle 20%	286,159	132,058	46.1	104,842	36.6	5,615	2.0	43,424	15.2	220	0.1	125,327	43.8
Fourth 20%	286,142	82,348	28.8	177,467	62.0	3,233	1.1	22,924	8.0	170	0.1	206,747	72.3
Next 15%	214,612	25,258	11.8	182,197	84.9	1,006	0.5	6,072	2.8	79	0.0	195,298	91.0
Next 4%	57,230	5,118	8.9	50,765	88.7	222	0.4	1,106	1.9	19	0.0	55,291	96.6
Top 1%	14,307	1,416	9.9	12,513	87.5	89	0.6	281	2.0	8	0.1	13,850	96.8

Total	1,430,750	627,276	43.8	632,310	44.2	18,635	1.3	151,673	10.6	856	0.1	721,514	50.4
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TABLE D: SOURCES OF ADJUSTED GROSS INCOME (THOUSANDS OF DOLLARS)

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Adjusted Gross Income	Wages, Salaries, Tips	Taxable Dividends and Interest	Business Income	Capital Gains	Taxable Pensions	Schedule E Income ¹	Farm Income	All Other Income ²	Adjustments
Less than zero	19,983	-957,056	99,300	81,853	-74,823	99,465	31,909	-401,580	-74,891	-701,272	17,017
0-5	120,426	320,458	274,686	37,813	20,925	-10,960	27,580	-8,055	-5,556	2,149	18,125
5-10	132,515	991,911	690,172	79,844	68,217	-3,785	133,500	1,104	-6,990	59,068	29,219
10-15	129,057	1,611,914	1,070,971	105,779	100,558	4,557	263,747	11,127	-8,713	99,028	35,139
15-20	122,320	2,134,658	1,499,393	108,116	100,327	10,094	327,288	14,550	-9,619	124,184	39,675
20-25	106,601	2,391,046	1,784,155	89,083	99,724	13,689	314,985	17,093	-9,118	122,427	40,992
25-30	93,131	2,556,698	1,969,946	80,968	97,583	14,405	322,730	18,766	-8,148	103,620	43,171
30-35	82,733	2,684,157	2,106,414	77,360	92,758	19,187	324,547	18,339	-9,467	96,932	41,913
35-40	73,107	2,738,265	2,156,541	73,310	90,045	19,661	335,455	23,970	-8,768	90,573	42,522
40-45	64,846	2,752,572	2,163,520	72,958	92,230	19,047	342,086	29,586	-8,528	85,403	43,729
45-50	58,238	2,764,135	2,168,768	74,806	86,511	26,003	347,101	31,257	-7,807	80,438	42,943
50-60	99,710	5,465,753	4,246,161	141,283	169,543	53,520	729,524	71,106	-17,298	150,880	78,966
60-70	79,069	5,123,854	3,959,509	133,225	152,015	60,675	688,129	83,059	-11,890	124,414	65,282
70-80	60,617	4,532,406	3,495,790	114,676	132,165	69,562	605,324	84,755	-11,841	99,072	57,098
80-90	45,330	3,842,726	2,980,877	97,075	111,365	67,709	479,357	92,840	-9,739	75,663	52,422
90-100	32,668	3,094,094	2,393,433	81,829	97,244	65,618	366,768	86,218	-7,718	59,350	48,648
100-250	95,518	13,234,467	9,146,447	487,383	706,803	674,100	1,292,814	990,931	-29,152	241,561	276,420
250-500	10,750	3,581,702	1,912,805	214,539	245,736	438,518	141,624	650,431	-12,744	74,909	84,115
500 +	4,131	5,094,450	1,552,291	471,869	135,208	1,467,674	61,984	1,347,806	-10,791	105,231	36,822

Quintile Distribution

First 20%	286,164	491,102	1,152,075	209,784	24,823	84,651	214,585	-407,616	-88,200	-631,353	67,648
Second 20%	286,136	4,621,525	3,221,973	243,728	234,666	19,952	706,468	33,236	-21,746	272,526	89,277
Middle 20%	286,159	8,519,109	6,617,911	257,820	308,653	55,123	1,055,661	61,728	-28,586	329,037	138,239
Fourth 20%	286,142	14,441,547	11,258,111	380,156	455,488	135,486	1,876,454	181,591	-41,884	409,292	213,148
Next 15%	214,612	18,199,805	13,990,791	480,938	574,281	355,672	2,271,818	467,390	-44,079	367,467	264,473
Next 4%	57,230	9,153,937	6,049,783	371,916	557,302	566,932	814,726	849,947	-21,963	169,585	204,291
Top 1%	14,307	8,531,185	3,380,536	679,427	368,922	1,890,922	196,739	1,977,028	-22,322	177,075	117,142

Total	1,430,750	63,958,209	45,671,180	2,623,769	2,524,135	3,108,739	7,136,451	3,163,303	-268,779	1,093,629	1,094,218
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¹Schedule E income includes: rental real estate, royalties, partnerships, S corporations, and trusts.

²All other income includes: taxable state income tax refunds, alimony received, unemployment compensation, and other income.

TABLE D.1: SOURCES OF ADJUSTED GROSS INCOME (Detail)
WAGE, INTEREST, AND DIVIDEND INCOME

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Wages, Salaries, and Tips					Interest Income					Dividend Income				
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	6,005	30.1	99,300	16,536	10.4	11,994	60.0	60,678	5,059	6.3	9,090	45.5	21,174	2,329	2.2
0-5	93,009	77.2	274,686	2,953	85.7	33,116	27.5	21,870	660	6.8	17,429	14.5	15,943	915	5.0
5-10	98,321	74.2	690,172	7,020	69.6	39,892	30.1	51,681	1,296	5.2	19,141	14.4	28,163	1,471	2.8
10-15	94,066	72.9	1,070,971	11,385	66.4	42,510	32.9	70,147	1,650	4.4	20,340	15.8	35,632	1,752	2.2
15-20	94,185	77.0	1,499,393	15,920	70.2	40,608	33.2	71,594	1,763	3.4	19,376	15.8	36,522	1,885	1.7
20-25	87,161	81.8	1,784,155	20,470	74.6	36,743	34.5	58,782	1,600	2.5	16,444	15.4	30,301	1,843	1.3
25-30	78,636	84.4	1,969,946	25,051	77.1	35,090	37.7	52,599	1,499	2.1	15,645	16.8	28,369	1,813	1.1
30-35	71,021	85.8	2,106,414	29,659	78.5	34,331	41.5	49,305	1,436	1.8	15,311	18.5	28,055	1,832	1.0
35-40	63,351	86.7	2,156,541	34,041	78.8	33,614	46.0	46,750	1,391	1.7	15,062	20.6	26,561	1,763	1.0
40-45	56,502	87.1	2,163,520	38,291	78.6	32,768	50.5	46,323	1,414	1.7	14,796	22.8	26,636	1,800	1.0
45-50	50,840	87.3	2,168,768	42,659	78.5	31,622	54.3	46,302	1,464	1.7	14,854	25.5	28,504	1,919	1.0
50-60	87,365	87.6	4,246,161	48,603	77.7	58,603	58.8	88,037	1,502	1.6	28,477	28.6	53,245	1,870	1.0
60-70	69,845	88.3	3,959,509	56,690	77.3	51,175	64.7	80,894	1,581	1.6	26,077	33.0	52,330	2,007	1.0
70-80	53,780	88.7	3,495,790	65,002	77.1	42,051	69.4	69,292	1,648	1.5	22,662	37.4	45,384	2,003	1.0
80-90	40,608	89.6	2,980,877	73,406	77.6	33,566	74.0	57,709	1,719	1.5	18,793	41.5	39,366	2,095	1.0
90-100	29,434	90.1	2,393,433	81,315	77.4	25,383	77.7	46,766	1,842	1.5	15,016	46.0	35,063	2,335	1.1
100-250	84,070	88.0	9,146,447	108,796	69.1	81,529	85.4	274,125	3,362	2.1	56,810	59.5	213,258	3,754	1.6
250-500	8,848	82.3	1,912,805	216,185	53.4	10,228	95.1	113,351	11,082	3.2	8,633	80.3	101,188	11,721	2.8
500 +	3,342	80.9	1,552,291	464,480	30.5	4,053	98.1	216,734	53,475	4.3	3,613	87.5	255,136	70,616	5.0

Quintile Distribution

First 20%	206,765	72.3	1,152,075	5,572	234.6	89,332	31.2	141,033	1,579	28.7	47,706	16.7	68,751	1,441	14.0
Second 20%	217,459	76.0	3,221,973	14,816	69.7	95,073	33.2	161,481	1,698	3.5	45,011	15.7	82,247	1,827	1.8
Middle 20%	242,989	84.9	6,617,911	27,235	77.7	113,341	39.6	166,738	1,471	2.0	50,531	17.7	91,082	1,803	1.1
Fourth 20%	250,193	87.4	11,258,111	44,998	78.0	159,856	55.9	237,433	1,485	1.6	76,173	26.6	142,723	1,874	1.0
Next 15%	191,496	89.2	13,990,791	73,060	76.9	157,082	73.2	281,764	1,794	1.5	89,251	41.6	199,174	2,232	1.1
Next 4%	49,784	87.0	6,049,783	121,521	66.1	50,443	88.1	207,876	4,121	2.3	37,077	64.8	164,040	4,424	1.8
Top 1%	11,703	81.8	3,380,536	288,861	39.6	13,749	96.1	326,616	23,756	3.8	11,820	82.6	352,811	29,849	4.1

Total	1,170,389	81.8	45,671,180	39,022	71.4	678,876	47.4	1,522,941	2,243	2.4	357,569	25.0	1,100,828	3,079	1.7
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
TAX REFUND, ALIMONY, AND UNEMPLOYMENT INCOME**

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	State Income Tax Refund					Alimony Received					Unemployment Income				
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	1,798	9.0	6,439	3,581	0.7	63	0.3	843	13,377	0.1	589	2.9	3,601	6,113	0.4
0-5	2,098	1.7	1,434	683	0.4	168	0.1	677	4,033	0.2	4,681	3.9	10,449	2,232	3.3
5-10	4,355	3.3	2,852	655	0.3	637	0.5	3,511	5,511	0.4	15,430	11.6	50,328	3,262	5.1
10-15	8,191	6.3	5,104	623	0.3	822	0.6	5,760	7,007	0.4	19,776	15.3	83,339	4,214	5.2
15-20	11,615	9.5	7,528	648	0.4	799	0.7	6,309	7,896	0.3	19,111	15.6	100,830	5,276	4.7
20-25	14,755	13.8	10,242	694	0.4	774	0.7	7,098	9,170	0.3	16,550	15.5	95,555	5,774	4.0
25-30	18,120	19.5	13,087	722	0.5	768	0.8	7,281	9,480	0.3	13,809	14.8	73,421	5,317	2.9
30-35	21,824	26.4	16,080	737	0.6	696	0.8	7,547	10,844	0.3	11,967	14.5	62,341	5,209	2.3
35-40	24,472	33.5	18,273	747	0.7	561	0.8	6,535	11,648	0.2	10,665	14.6	54,765	5,135	2.0
40-45	25,838	39.8	19,672	761	0.7	504	0.8	6,909	13,708	0.3	9,287	14.3	48,531	5,226	1.8
45-50	26,289	45.1	20,676	786	0.7	374	0.6	5,812	15,541	0.2	8,172	14.0	43,568	5,331	1.6
50-60	52,104	52.3	41,706	800	0.8	540	0.5	9,086	16,826	0.2	13,764	13.8	74,507	5,413	1.4
60-70	46,064	58.3	38,714	840	0.8	323	0.4	6,580	20,371	0.1	10,188	12.9	57,260	5,620	1.1
70-80	37,580	62.0	33,300	886	0.7	185	0.3	4,756	25,706	0.1	6,964	11.5	39,817	5,717	0.9
80-90	29,599	65.3	27,677	935	0.7	132	0.3	3,525	26,702	0.1	4,524	10.0	26,821	5,929	0.7
90-100	22,157	67.8	22,420	1,012	0.7	99	0.3	3,977	40,167	0.1	2,841	8.7	17,516	6,166	0.6
100-250	63,948	66.9	94,581	1,479	0.7	237	0.2	9,208	38,851	0.1	5,805	6.1	38,708	6,668	0.3
250-500	6,373	59.3	24,254	3,806	0.7	16	0.1	1,810	113,148	0.1	266	2.5	2,046	7,691	0.1
500 +	2,523	61.1	37,120	14,713	0.7	8	0.2	981	122,624	0.0	43	1.0	1,314	30,554	0.0

Quintile Distribution

First 20%	8,910	3.1	11,139	1,250	2.3	945	0.3	5,519	5,840	1.1	22,655	7.9	71,933	3,175	14.6
Second 20%	25,123	8.8	16,367	651	0.4	1,872	0.7	14,595	7,797	0.3	44,641	15.6	223,368	5,004	4.8
Middle 20%	65,523	22.9	47,805	730	0.6	2,313	0.8	23,664	10,231	0.3	42,191	14.7	223,464	5,296	2.6
Fourth 20%	135,829	47.5	107,702	793	0.7	1,755	0.6	27,280	15,544	0.2	39,822	13.9	213,277	5,356	1.5
Next 15%	138,109	64.4	132,837	962	0.7	654	0.3	18,169	27,782	0.1	21,865	10.2	128,852	5,893	0.7
Next 4%	37,653	65.8	64,950	1,725	0.7	143	0.2	6,184	43,246	0.1	2,969	5.2	20,639	6,952	0.2
Top 1%	8,556	59.8	60,358	7,054	0.7	24	0.2	2,791	116,307	0.0	289	2.0	3,185	11,021	0.0

Total	419,703	29.3	441,158	1,051	0.7	7,706	0.5	98,203	12,744	0.2	174,432	12.2	884,718	5,072	1.4
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TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)

2003 Full-year returns

IRA DISTRIBUTION, PENSION, AND TAXABLE SOCIAL SECURITY INCOME

AGI Category Distribution

AGI Level (\$000)	IRA Distributions					Pensions					Federally Taxable Social Security				
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	1,186	5.9	11,854	9,995	1.2	2,510	12.6	19,872	7,917	2.1	27	0.1	184	6,809	0.0
0-5	2,918	2.4	7,329	2,512	2.3	6,656	5.5	19,914	2,992	6.2	120	0.1	337	2,806	0.1
5-10	8,227	6.2	27,584	3,353	2.8	19,634	14.8	104,790	5,337	10.6	291	0.2	1,126	3,870	0.1
10-15	11,369	8.8	49,615	4,364	3.1	26,267	20.4	212,166	8,077	13.2	594	0.5	1,966	3,310	0.1
15-20	10,783	8.8	56,391	5,230	2.6	24,959	20.4	266,136	10,663	12.5	3,141	2.6	4,761	1,516	0.2
20-25	8,477	8.0	49,635	5,855	2.1	19,945	18.7	250,002	12,535	10.5	10,761	10.1	15,348	1,426	0.6
25-30	7,462	8.0	49,093	6,579	1.9	16,933	18.2	240,170	14,184	9.4	13,769	14.8	33,467	2,431	1.3
30-35	6,467	7.8	46,928	7,257	1.7	14,886	18.0	230,015	15,452	8.6	12,756	15.4	47,604	3,732	1.8
35-40	5,907	8.1	44,758	7,577	1.6	13,747	18.8	231,302	16,826	8.4	11,134	15.2	59,396	5,335	2.2
40-45	5,327	8.2	43,881	8,237	1.6	12,709	19.6	230,404	18,129	8.4	9,860	15.2	67,801	6,876	2.5
45-50	4,971	8.5	44,645	8,981	1.6	11,672	20.0	226,221	19,382	8.2	8,668	14.9	76,235	8,795	2.8
50-60	9,364	9.4	92,463	9,874	1.7	21,755	21.8	467,912	21,508	8.6	15,982	16.0	169,149	10,584	3.1
60-70	7,844	9.9	92,800	11,831	1.8	18,303	23.1	433,333	23,676	8.5	12,854	16.3	161,996	12,603	3.2
70-80	6,195	10.2	83,362	13,456	1.8	14,546	24.0	386,207	26,551	8.5	9,692	16.0	135,755	14,007	3.0
80-90	4,531	10.0	69,092	15,249	1.8	10,930	24.1	311,854	28,532	8.1	6,789	15.0	98,412	14,496	2.6
90-100	3,339	10.2	59,723	17,887	1.9	7,658	23.4	237,754	31,046	7.7	4,629	14.2	69,291	14,969	2.2
100-250	9,753	10.2	252,107	25,849	1.9	22,257	23.3	815,779	36,653	6.2	14,031	14.7	224,929	16,031	1.7
250-500	970	9.0	43,282	44,620	1.2	1,941	18.1	67,778	34,919	1.9	1,755	16.3	30,565	17,416	0.9
500 +	366	8.9	18,877	51,576	0.4	765	18.5	28,297	36,989	0.6	797	19.3	14,810	18,583	0.3

Quintile Distribution

First 20%	13,411	4.7	50,932	3,798	10.4	31,327	10.9	161,863	5,167	33.0	480	0.2	1,790	3,728	0.4
Second 20%	24,933	8.7	123,823	4,966	2.7	57,863	20.2	571,687	9,880	12.4	7,454	2.6	10,958	1,470	0.2
Middle 20%	22,655	7.9	154,460	6,818	1.8	52,234	18.3	769,525	14,732	9.0	41,270	14.4	131,676	3,191	1.5
Fourth 20%	25,651	9.0	243,356	9,487	1.7	59,785	20.9	1,216,793	20,353	8.4	44,764	15.6	416,306	9,300	2.9
Next 15%	21,610	10.1	337,675	15,626	1.9	51,221	23.9	1,467,411	28,649	8.1	32,569	15.2	466,733	14,331	2.6
Next 4%	5,913	10.3	173,036	29,264	1.9	13,032	22.8	499,903	38,360	5.5	8,649	15.1	141,787	16,394	1.5
Top 1%	1,283	9.0	60,133	46,869	0.7	2,611	18.2	92,725	35,513	1.1	2,464	17.2	43,881	17,809	0.5

Total	115,456	8.1	1,143,414	9,903	1.8	268,073	18.7	4,779,906	17,831	7.5	137,650	9.6	1,213,131	8,813	1.9
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
BUSINESS INCOME**

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Net Business Income					Business Income				Business Loss			
	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Filers with Business Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Business Income	Total (\$000)	Average (\$)
Less than zero	7,800	39.0	-74,823	-9,593	7.8	2,594	33.3	28,197	10,870	5,206	66.7	103,019	19,789
0-5	12,156	10.1	20,925	1,721	6.5	10,167	83.6	32,736	3,220	1,989	16.4	11,811	5,938
5-10	15,757	11.9	68,217	4,329	6.9	13,072	83.0	83,800	6,411	2,685	17.0	15,584	5,804
10-15	15,961	12.4	100,558	6,300	6.2	12,714	79.7	118,064	9,286	3,247	20.3	17,506	5,391
15-20	14,261	11.7	100,327	7,035	4.7	10,619	74.5	120,342	11,333	3,642	25.5	20,015	5,496
20-25	13,234	12.4	99,724	7,535	4.2	9,482	71.6	119,770	12,631	3,752	28.4	20,046	5,343
25-30	12,547	13.5	97,583	7,777	3.8	8,749	69.7	117,612	13,443	3,798	30.3	20,029	5,274
30-35	11,553	14.0	92,758	8,029	3.5	7,878	68.2	111,222	14,118	3,675	31.8	18,463	5,024
35-40	11,341	15.5	90,045	7,940	3.3	7,566	66.7	108,837	14,385	3,775	33.3	18,792	4,978
40-45	10,781	16.6	92,230	8,555	3.4	7,201	66.8	109,097	15,150	3,580	33.2	16,868	4,712
45-50	10,188	17.5	86,511	8,491	3.1	6,702	65.8	103,121	15,387	3,486	34.2	16,610	4,765
50-60	18,166	18.2	169,543	9,333	3.1	11,828	65.1	200,227	16,928	6,338	34.9	30,684	4,841
60-70	14,915	18.9	152,015	10,192	3.0	9,652	64.7	176,446	18,281	5,263	35.3	24,431	4,642
70-80	11,231	18.5	132,165	11,768	2.9	7,203	64.1	151,229	20,995	4,028	35.9	19,063	4,733
80-90	8,543	18.8	111,365	13,036	2.9	5,507	64.5	126,829	23,031	3,036	35.5	15,464	5,094
90-100	6,429	19.7	97,244	15,126	3.1	4,198	65.3	109,596	26,107	2,231	34.7	12,353	5,537
100-250	21,666	22.7	706,803	32,623	5.3	14,963	69.1	755,453	50,488	6,703	30.9	48,650	7,258
250-500	2,922	27.2	245,736	84,099	6.9	2,152	73.6	257,434	119,625	770	26.4	11,698	15,192
500 +	1,060	25.7	135,208	127,555	2.7	727	68.6	149,488	205,623	333	31.4	14,279	42,881

Quintile Distribution

First 20%	37,482	13.1	24,823	662	5.1	27,281	72.8	156,934	5,752	10,201	27.2	132,111	12,951
Second 20%	34,321	12.0	234,666	6,837	5.1	26,134	76.1	278,853	10,670	8,187	23.9	44,187	5,397
Middle 20%	39,430	13.8	308,653	7,828	3.6	27,167	68.9	372,159	13,699	12,263	31.1	63,506	5,179
Fourth 20%	50,501	17.6	455,488	9,019	3.2	33,201	65.7	538,044	16,206	17,300	34.3	82,555	4,772
Next 15%	41,144	19.2	574,281	13,958	3.2	26,686	64.9	647,839	24,276	14,458	35.1	73,558	5,088
Next 4%	13,794	24.1	557,302	40,402	6.1	9,737	70.6	591,304	60,727	4,057	29.4	34,002	8,381
Top 1%	3,839	26.8	368,922	96,099	4.3	2,768	72.1	394,368	142,474	1,071	27.9	25,446	23,759
Total	220,511	15.4	2,524,135	11,447	3.9	152,974	69.4	2,979,501	19,477	67,537	30.6	455,366	6,742

TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
CAPITAL GAIN INCOME

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Net Capital Gain					Capital Gain				Capital Loss			
	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Filers with Capital Gain/Loss Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Capital Gain/Loss Income	Total (\$000)	Average (\$)
Less than zero	11,614	58.1	121,925	10,498	12.7	2,352	20.3	145,332	61,791	9,262	79.7	23,408	2,527
0-5	14,616	12.1	-10,713	-733	-3.3	5,571	38.1	8,286	1,487	9,045	61.9	19,000	2,101
5-10	15,462	11.7	-3,680	-238	-0.4	6,798	44.0	14,951	2,199	8,664	56.0	18,631	2,150
10-15	16,381	12.7	3,673	224	0.2	7,766	47.4	22,217	2,861	8,615	52.6	18,543	2,152
15-20	15,445	12.6	8,673	562	0.4	7,513	48.6	25,778	3,431	7,932	51.4	17,105	2,157
20-25	13,483	12.6	11,968	888	0.5	6,566	48.7	26,954	4,105	6,917	51.3	14,985	2,166
25-30	12,881	13.8	12,923	1,003	0.5	6,322	49.1	27,149	4,294	6,559	50.9	14,226	2,169
30-35	12,354	14.9	17,986	1,456	0.7	6,043	48.9	31,472	5,208	6,311	51.1	13,487	2,137
35-40	12,114	16.6	18,273	1,508	0.7	5,970	49.3	31,183	5,223	6,144	50.7	12,910	2,101
40-45	11,838	18.3	17,683	1,494	0.6	5,785	48.9	30,422	5,259	6,053	51.1	12,739	2,105
45-50	11,961	20.5	23,998	2,006	0.9	5,919	49.5	36,843	6,225	6,042	50.5	12,845	2,126
50-60	22,624	22.7	49,322	2,180	0.9	11,066	48.9	73,806	6,670	11,558	51.1	24,484	2,118
60-70	20,822	26.3	56,941	2,735	1.1	10,404	50.0	78,991	7,592	10,418	50.0	22,049	2,116
70-80	17,813	29.4	65,493	3,677	1.4	8,807	49.4	84,567	9,602	9,006	50.6	19,073	2,118
80-90	15,131	33.4	64,665	4,274	1.7	7,543	49.9	80,768	10,708	7,588	50.1	16,103	2,122
90-100	12,223	37.4	62,560	5,118	2.0	6,013	49.2	76,058	12,649	6,210	50.8	13,499	2,174
100-250	50,019	52.4	655,500	13,105	5.0	25,322	50.6	711,697	28,106	24,697	49.4	56,197	2,275
250-500	8,281	77.0	433,542	52,354	12.1	4,453	53.8	443,500	99,596	3,828	46.2	9,958	2,601
500 +	3,642	88.2	1,458,947	400,590	28.6	2,133	58.6	1,463,051	685,912	1,509	41.4	4,104	2,720
Quintile Distribution													
First 20%	43,335	15.1	107,479	2,480	21.9	15,480	35.7	170,454	11,011	27,855	64.3	62,975	2,261
Second 20%	36,167	12.6	16,648	460	0.4	17,434	48.2	57,121	3,276	18,733	51.8	40,473	2,161
Middle 20%	41,151	14.4	50,950	1,238	0.6	20,168	49.0	95,832	4,752	20,983	51.0	44,882	2,139
Fourth 20%	60,826	21.3	125,550	2,064	0.9	29,945	49.2	190,906	6,375	30,881	50.8	65,356	2,116
Next 15%	72,061	33.6	338,473	4,697	1.9	35,790	49.7	416,232	11,630	36,271	50.3	77,758	2,144
Next 4%	33,649	58.8	553,313	16,444	6.0	17,157	51.0	591,652	34,485	16,492	49.0	38,339	2,325
Top 1%	11,515	80.5	1,877,266	163,028	22.0	6,372	55.3	1,890,829	296,740	5,143	44.7	13,563	2,637
Total	298,704	20.9	3,069,680	10,277	4.8	142,346	47.7	3,413,025	23,977	156,358	52.3	343,345	2,196

TABLE D.1 (cont.):

SOURCES OF ADJUSTED GROSS INCOME (Detail)
BUSINESS PROPERTY SALES

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Net Business Property Sales					Gain from Business Property Sales				Loss from Business Property Sales			
	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Filers with Gain	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Loss	Total (\$000)	Average (\$)
Less than zero	2,209	11.1	-22,460	-10,168	2.3	1,087	49.2	14,300	13,156	1,122	50.8	36,760	32,763
0-5	722	0.6	-246	-341	-0.1	339	47.0	1,433	4,228	383	53.0	1,680	4,386
5-10	1,049	0.8	-105	-100	0.0	536	51.1	1,888	3,523	513	48.9	1,993	3,886
10-15	1,162	0.9	884	760	0.1	627	54.0	2,747	4,382	535	46.0	1,864	3,483
15-20	1,257	1.0	1,422	1,131	0.1	702	55.8	3,195	4,551	555	44.2	1,773	3,195
20-25	1,186	1.1	1,721	1,451	0.1	675	56.9	3,626	5,372	511	43.1	1,905	3,728
25-30	1,147	1.2	1,481	1,291	0.1	645	56.2	3,123	4,842	502	43.8	1,642	3,270
30-35	1,091	1.3	1,201	1,101	0.0	607	55.6	2,986	4,920	484	44.4	1,785	3,688
35-40	1,061	1.5	1,388	1,308	0.1	590	55.6	2,787	4,724	471	44.4	1,399	2,971
40-45	1,082	1.7	1,363	1,260	0.0	593	54.8	3,057	5,154	489	45.2	1,693	3,462
45-50	1,119	1.9	2,005	1,792	0.1	650	58.1	3,398	5,228	469	41.9	1,393	2,971
50-60	2,022	2.0	4,197	2,076	0.1	1,132	56.0	6,879	6,077	890	44.0	2,681	3,013
60-70	1,809	2.3	3,733	2,064	0.1	1,029	56.9	5,919	5,752	780	43.1	2,186	2,802
70-80	1,449	2.4	4,069	2,808	0.1	808	55.8	6,033	7,467	641	44.2	1,964	3,065
80-90	1,231	2.7	3,044	2,473	0.1	698	56.7	4,916	7,042	533	43.3	1,871	3,511
90-100	1,033	3.2	3,058	2,961	0.1	558	54.0	4,501	8,066	475	46.0	1,443	3,037
100-250	5,327	5.6	18,600	3,492	0.1	2,662	50.0	30,380	11,413	2,665	50.0	11,781	4,420
250-500	1,562	14.5	4,976	3,186	0.1	689	44.1	11,145	16,175	873	55.9	6,169	7,066
500 +	1,065	25.8	8,727	8,194	0.2	434	40.8	14,946	34,438	631	59.2	6,219	9,856

Quintile Distribution

First 20%	4,097	1.4	-22,828	-5,572	-4.6	2,017	49.2	17,843	8,846	2,080	50.8	40,671	19,553
Second 20%	2,800	1.0	3,304	1,180	0.1	1,569	56.0	7,470	4,761	1,231	44.0	4,167	3,385
Middle 20%	3,626	1.3	4,173	1,151	0.0	2,020	55.7	9,811	4,857	1,606	44.3	5,638	3,510
Fourth 20%	5,519	1.9	9,935	1,800	0.1	3,102	56.2	17,230	5,555	2,417	43.8	7,295	3,018
Next 15%	6,064	2.8	17,199	2,836	0.1	3,341	55.1	25,847	7,736	2,723	44.9	8,648	3,176
Next 4%	3,902	6.8	13,619	3,490	0.1	1,913	49.0	23,271	12,165	1,989	51.0	9,652	4,853
Top 1%	2,575	18.0	13,656	5,303	0.2	1,099	42.7	25,788	23,465	1,476	57.3	12,132	8,219

Total	28,583	2.0	39,059	1,366	0.1	15,061	52.7	127,260	8,450	13,522	47.3	88,201	6,523
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
SCHEDULE E INCOME¹**

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Net Schedule E Income					Schedule E Income				Schedule E Loss			
	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Filers with Sch. E Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Sch. E Income	Total (\$000)	Average (\$)
Less than zero	7,603	38.0	-401,580	-52,819	42.0	1,945	25.6	37,587	19,325	5,658	74.4	439,166	77,619
0-5	5,351	4.4	-8,055	-1,505	-2.5	3,281	61.3	9,618	2,932	2,070	38.7	17,673	8,538
5-10	7,822	5.9	1,104	141	0.1	5,141	65.7	21,951	4,270	2,681	34.3	20,847	7,776
10-15	9,163	7.1	11,127	1,214	0.7	5,973	65.2	33,676	5,638	3,190	34.8	22,549	7,069
15-20	9,321	7.6	14,550	1,561	0.7	6,063	65.0	40,353	6,656	3,258	35.0	25,803	7,920
20-25	8,877	8.3	17,093	1,926	0.7	5,498	61.9	43,049	7,830	3,379	38.1	25,956	7,682
25-30	8,484	9.1	18,766	2,212	0.7	5,154	60.7	43,549	8,449	3,330	39.3	24,783	7,442
30-35	8,353	10.1	18,339	2,195	0.7	5,047	60.4	47,204	9,353	3,306	39.6	28,865	8,731
35-40	8,505	11.6	23,970	2,818	0.9	4,886	57.4	49,427	10,116	3,619	42.6	25,457	7,034
40-45	8,507	13.1	29,586	3,478	1.1	5,065	59.5	54,518	10,764	3,442	40.5	24,932	7,243
45-50	8,223	14.1	31,257	3,801	1.1	4,960	60.3	56,789	11,449	3,263	39.7	25,532	7,825
50-60	15,884	15.9	71,106	4,477	1.3	9,514	59.9	120,868	12,704	6,370	40.1	49,762	7,812
60-70	14,160	17.9	83,059	5,866	1.6	8,596	60.7	124,546	14,489	5,564	39.3	41,486	7,456
70-80	12,059	19.9	84,755	7,028	1.9	7,422	61.5	125,027	16,845	4,637	38.5	40,272	8,685
80-90	10,120	22.3	92,840	9,174	2.4	6,245	61.7	127,469	20,411	3,875	38.3	34,630	8,937
90-100	8,127	24.9	86,218	10,609	2.8	5,115	62.9	114,163	22,319	3,012	37.1	27,946	9,278
100-250	33,545	35.1	990,931	29,540	7.5	23,739	70.8	1,124,484	47,369	9,806	29.2	133,553	13,620
250-500	6,368	59.2	650,431	102,141	18.2	5,281	82.9	714,211	135,242	1,087	17.1	63,780	58,676
500 +	3,159	76.5	1,347,806	426,656	26.5	2,654	84.0	1,452,637	547,339	505	16.0	104,831	207,586
Quintile Distribution													
First 20%	21,707	7.6	-407,616	-18,778	-83.0	10,988	50.6	72,214	6,572	10,719	49.4	479,831	44,765
Second 20%	21,500	7.5	33,236	1,546	0.7	13,896	64.6	89,678	6,454	7,604	35.4	56,442	7,423
Middle 20%	27,664	9.7	61,728	2,231	0.7	16,600	60.0	148,458	8,943	11,064	40.0	86,730	7,839
Fourth 20%	42,631	14.9	181,591	4,260	1.3	25,569	60.0	311,197	12,171	17,062	40.0	129,606	7,596
Next 15%	48,219	22.5	467,390	9,693	2.6	29,981	62.2	630,731	21,038	18,238	37.8	163,341	8,956
Next 4%	22,682	39.6	849,947	37,472	9.3	16,861	74.3	945,353	56,067	5,821	25.7	95,406	16,390
Top 1%	9,228	64.5	1,977,028	214,242	23.2	7,684	83.3	2,143,495	278,956	1,544	16.7	166,467	107,815
Total	193,631	13.5	3,163,303	16,337	4.9	121,579	62.8	4,341,126	35,706	72,052	37.2	1,177,823	16,347

¹Schedule E income includes: rental real estate, royalties, partnerships, S corporations, and trusts.

TABLE D.1 (cont.):

SOURCES OF ADJUSTED GROSS INCOME (Detail)
FARM INCOME

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Net Farm Income					Farm Income				Farm Loss			
	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Filers with Farm Income/Loss	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Farm Income/Loss	Total (\$000)	Average (\$)
Less than zero	2,578	12.9	-74,891	-29,050	7.8	349	13.5	3,604	10,327	2,229	86.5	78,495	35,216
0-5	1,153	1.0	-5,556	-4,818	-1.7	392	34.0	1,223	3,119	761	66.0	6,778	8,907
5-10	1,485	1.1	-6,990	-4,707	-0.7	468	31.5	2,382	5,090	1,017	68.5	9,372	9,215
10-15	1,742	1.3	-8,713	-5,002	-0.5	536	30.8	3,410	6,363	1,206	69.2	12,124	10,053
15-20	1,875	1.5	-9,619	-5,130	-0.5	520	27.7	3,597	6,918	1,355	72.3	13,216	9,754
20-25	1,815	1.7	-9,118	-5,024	-0.4	459	25.3	3,949	8,603	1,356	74.7	13,067	9,636
25-30	1,693	1.8	-8,148	-4,813	-0.3	414	24.5	3,858	9,320	1,279	75.5	12,006	9,387
30-35	1,639	2.0	-9,467	-5,776	-0.4	353	21.5	3,482	9,865	1,286	78.5	12,949	10,069
35-40	1,656	2.3	-8,768	-5,295	-0.3	358	21.6	3,461	9,667	1,298	78.4	12,229	9,421
40-45	1,583	2.4	-8,528	-5,387	-0.3	347	21.9	3,272	9,430	1,236	78.1	11,800	9,547
45-50	1,605	2.8	-7,807	-4,864	-0.3	330	20.6	3,894	11,799	1,275	79.4	11,700	9,177
50-60	2,981	3.0	-17,298	-5,803	-0.3	616	20.7	6,115	9,927	2,365	79.3	23,413	9,900
60-70	2,554	3.2	-11,890	-4,655	-0.2	494	19.3	6,609	13,379	2,060	80.7	18,499	8,980
70-80	1,986	3.3	-11,841	-5,962	-0.3	401	20.2	4,572	11,402	1,585	79.8	16,413	10,355
80-90	1,666	3.7	-9,739	-5,846	-0.3	319	19.1	4,212	13,202	1,347	80.9	13,951	10,357
90-100	1,254	3.8	-7,718	-6,155	-0.2	247	19.7	3,273	13,249	1,007	80.3	10,991	10,914
100-250	4,033	4.2	-29,152	-7,228	-0.2	830	20.6	18,986	22,875	3,203	79.4	48,139	15,029
250-500	633	5.9	-12,744	-20,133	-0.4	103	16.3	6,142	59,627	530	83.7	18,886	35,634
500 +	284	6.9	-10,791	-37,998	-0.2	47	16.5	3,786	80,563	237	83.5	14,578	61,510

Quintile Distribution

First 20%	5,371	1.9	-88,200	-16,422	-18.0	1,261	23.5	7,583	6,013	4,110	76.5	95,783	23,305
Second 20%	4,275	1.5	-21,746	-5,087	-0.5	1,207	28.2	8,291	6,869	3,068	71.8	30,037	9,790
Middle 20%	5,485	1.9	-28,586	-5,212	-0.3	1,270	23.2	12,127	9,549	4,215	76.8	40,713	9,659
Fourth 20%	8,002	2.8	-41,884	-5,234	-0.3	1,679	21.0	18,042	10,746	6,323	79.0	59,926	9,478
Next 15%	7,619	3.6	-44,079	-5,785	-0.2	1,494	19.6	20,401	13,655	6,125	80.4	64,480	10,527
Next 4%	2,573	4.5	-21,963	-8,536	-0.2	527	20.5	13,526	25,666	2,046	79.5	35,489	17,345
Top 1%	890	6.2	-22,322	-25,081	-0.3	145	16.3	9,857	67,976	745	83.7	32,179	43,193
Total	34,215	2.4	-268,779	-7,856	-0.4	7,583	22.2	89,827	11,846	26,632	77.8	358,606	13,465

TABLE D.1 (cont.):

**SOURCES OF ADJUSTED GROSS INCOME (Detail)
OTHER INCOME**

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Net Other Income					Other Income				Other Loss			
	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Filers with Other Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Other Income	Total (\$000)	Average (\$)
Less than zero	8,007	40.1	-709,062	-88,555	74.1	817	10.2	3,379	4,136	7,190	89.8	712,441	99,088
0-5	4,329	3.6	-11,034	-2,549	3.4	2,665	61.6	3,934	1,476	1,664	38.4	14,968	8,995
5-10	5,245	4.0	-864	-165	0.1	4,006	76.4	8,803	2,197	1,239	23.6	9,666	7,802
10-15	5,479	4.2	771	141	0.0	4,404	80.4	10,337	2,347	1,075	19.6	9,565	8,898
15-20	5,338	4.4	5,834	1,093	0.3	4,608	86.3	11,921	2,587	730	13.7	6,087	8,338
20-25	4,952	4.6	5,411	1,093	0.2	4,293	86.7	11,343	2,642	659	13.3	5,932	9,001
25-30	4,818	5.2	6,404	1,329	0.3	4,260	88.4	11,237	2,638	558	11.6	4,833	8,662
30-35	4,737	5.7	6,925	1,462	0.3	4,207	88.8	11,066	2,630	530	11.2	4,141	7,813
35-40	4,588	6.3	7,675	1,673	0.3	4,119	89.8	11,499	2,792	469	10.2	3,824	8,154
40-45	4,442	6.9	7,046	1,586	0.3	4,048	91.1	10,648	2,631	394	8.9	3,603	9,144
45-50	4,350	7.5	6,715	1,544	0.2	3,966	91.2	11,456	2,889	384	8.8	4,741	12,347
50-60	8,264	8.3	17,549	2,124	0.3	7,608	92.1	23,162	3,044	656	7.9	5,612	8,556
60-70	7,254	9.2	15,997	2,205	0.3	6,703	92.4	21,165	3,157	551	7.6	5,167	9,378
70-80	6,081	10.0	16,953	2,788	0.4	5,656	93.0	20,404	3,608	425	7.0	3,452	8,122
80-90	4,784	10.6	14,045	2,936	0.4	4,426	92.5	17,107	3,865	358	7.5	3,062	8,553
90-100	3,740	11.4	12,862	3,439	0.4	3,447	92.2	15,499	4,496	293	7.8	2,637	8,999
100-250	13,472	14.1	87,940	6,528	0.7	12,272	91.1	104,189	8,490	1,200	8.9	16,249	13,541
250-500	2,407	22.4	41,477	17,232	1.2	2,166	90.0	45,977	21,227	241	10.0	4,500	18,672
500 +	1,318	31.9	61,541	46,693	1.2	1,204	91.4	80,645	66,980	114	8.6	19,103	167,572

Quintile Distribution

First 20%	18,114	6.3	-721,015	-39,804	146.8	7,906	43.6	17,054	2,157	10,208	56.4	738,068	72,303
Second 20%	12,531	4.4	8,895	710	0.2	10,514	83.9	26,410	2,512	2,017	16.1	17,515	8,684
Middle 20%	15,440	5.4	21,998	1,425	0.3	13,699	88.7	36,606	2,672	1,741	11.3	14,609	8,391
Fourth 20%	22,287	7.8	42,277	1,897	0.3	20,424	91.6	59,731	2,925	1,863	8.4	17,454	9,369
Next 15%	22,766	10.6	70,122	3,080	0.4	21,028	92.4	87,385	4,156	1,738	7.6	17,263	9,933
Next 4%	8,859	15.5	70,768	7,988	0.8	8,044	90.8	81,922	10,184	815	9.2	11,154	13,686
Top 1%	3,608	25.2	101,143	28,033	1.2	3,260	90.4	124,664	38,240	348	9.6	23,521	67,589
Total	103,605	7.2	-405,813	-3,917	0.6	84,875	81.9	433,771	5,111	18,730	18.1	839,584	44,826

TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
UNKNOWN INCOME

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Net Unknown Income					Unknown Income				Unknown Loss			
	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Filers with Unknown Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Unknown Income	Total (\$000)	Average (\$)
Less than zero	57	0.3	-3,092	-54,253	0.3	0	0.0	0	0	57	100.0	3,092	54,253
0-5	253	0.2	623	2,462	0.2	253	100.0	623	2,462	0	0.0	0	0
5-10	446	0.3	3,241	7,267	0.3	446	100.0	3,241	7,267	0	0.0	0	0
10-15	326	0.3	4,053	12,432	0.3	326	100.0	4,053	12,432	0	0.0	0	0
15-20	216	0.2	3,683	17,050	0.2	216	100.0	3,683	17,050	0	0.0	0	0
20-25	188	0.2	4,120	21,917	0.2	188	100.0	4,120	21,917	0	0.0	0	0
25-30	127	0.1	3,426	26,975	0.1	127	100.0	3,426	26,975	0	0.0	0	0
30-35	126	0.2	4,038	32,046	0.2	126	100.0	4,038	32,046	0	0.0	0	0
35-40	91	0.1	3,326	36,545	0.1	91	100.0	3,326	36,545	0	0.0	0	0
40-45	77	0.1	3,245	42,140	0.1	77	100.0	3,245	42,140	0	0.0	0	0
45-50	79	0.1	3,667	46,415	0.1	79	100.0	3,667	46,415	0	0.0	0	0
50-60	148	0.1	8,032	54,270	0.1	148	100.0	8,032	54,270	0	0.0	0	0
60-70	92	0.1	5,864	63,739	0.1	92	100.0	5,864	63,739	0	0.0	0	0
70-80	58	0.1	4,248	73,236	0.1	58	100.0	4,248	73,236	0	0.0	0	0
80-90	43	0.1	3,595	83,607	0.1	43	100.0	3,595	83,607	0	0.0	0	0
90-100	28	0.1	2,575	91,952	0.1	28	100.0	2,575	91,952	0	0.0	0	0
100-250	84	0.1	11,124	132,427	0.1	84	100.0	11,124	132,427	0	0.0	0	0
250-500	15	0.1	5,322	354,826	0.1	15	100.0	5,322	354,826	0	0.0	0	0
500 +	5	0.1	4,276	855,101	0.1	5	100.0	4,276	855,101	0	0.0	0	0

Quintile Distribution

First 20%	786	0.3	1,071	1,363	0.2	729	92.7	4,163	5,711	57	7.3	3,092	54,253
Second 20%	602	0.2	9,300	15,449	0.2	602	100.0	9,300	15,449	0	0.0	0	0
Middle 20%	417	0.1	12,106	29,031	0.1	417	100.0	12,106	29,031	0	0.0	0	0
Fourth 20%	376	0.1	18,756	49,884	0.1	376	100.0	18,756	49,884	0	0.0	0	0
Next 15%	212	0.1	17,488	82,492	0.1	212	100.0	17,488	82,492	0	0.0	0	0
Next 4%	46	0.1	7,044	153,125	0.1	46	100.0	7,044	153,125	0	0.0	0	0
Top 1%	20	0.1	9,598	479,895	0.1	20	100.0	9,598	479,895	0	0.0	0	0
Total	2,459	0.2	75,364	30,648	0.1	2,402	97.7	78,456	32,663	57	2.3	3,092	54,253

TABLE E: FEDERAL ADJUSTMENTS TO INCOME (THOUSANDS OF DOLLARS)

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Adjustments	Individual Retirement Accounts	Student Loan Interest	Moving Expenses	Self-Employment Tax	Self-Employment Health Insurance	SEP and SIMPLE Retirement Contributions	Penalty on Early Withdrawal of Savings	Alimony Paid	Educator Expenses	Tuition and Fees
Less than zero	19,983	17,017	829	480	227	2,189	6,808	1,132	56	3,255	16	1,923
0-5	120,426	18,125	1,123	830	202	2,562	6,443	227	70	1,003	43	5,364
5-10	132,515	29,219	2,134	1,487	400	6,445	9,296	483	106	1,492	70	6,833
10-15	129,057	35,139	4,091	2,219	519	9,283	11,299	1,199	144	1,832	121	4,025
15-20	122,320	39,675	5,995	2,840	653	9,680	12,560	1,350	102	2,489	146	3,570
20-25	106,601	40,992	7,298	3,420	655	10,018	12,368	1,810	77	2,131	148	2,829
25-30	93,131	43,171	8,920	3,843	556	9,915	12,184	2,244	78	2,610	185	2,460
30-35	82,733	41,913	9,191	4,106	547	9,341	11,192	2,241	51	2,931	282	1,854
35-40	73,107	42,522	9,320	4,298	535	9,197	10,914	2,740	49	3,289	347	1,676
40-45	64,846	43,729	9,212	4,025	623	9,052	10,990	3,259	70	3,901	366	2,082
45-50	58,238	42,943	8,754	3,880	538	8,556	9,996	3,650	55	3,792	415	3,124
50-60	99,710	78,966	14,496	6,579	1,021	16,597	17,585	7,861	104	8,091	879	5,451
60-70	79,069	65,282	10,729	5,732	663	14,593	15,020	7,842	93	7,181	722	2,518
70-80	60,617	57,098	8,657	5,077	689	12,524	12,339	8,677	70	6,268	696	1,994
80-90	45,330	52,422	7,180	4,174	480	10,588	10,659	8,796	47	5,767	653	3,972
90-100	32,668	48,648	5,958	3,179	433	8,789	8,937	7,927	44	4,366	572	8,320
100-250	95,518	276,420	21,549	2,533	1,431	52,811	54,308	95,753	149	29,802	1,318	16,551
250-500	10,750	84,115	2,523	0	145	14,625	15,570	40,301	23	10,893	34	0
500 +	4,131	36,822	735	0	187	7,096	7,818	13,792	6	7,180	8	0

Quintile Distribution

First 20%	286,164	67,648	4,439	2,996	864	12,126	23,619	1,880	240	5,894	138	14,579
Second 20%	286,136	89,277	12,778	6,292	1,456	22,378	28,365	3,202	276	5,012	315	8,429
Middle 20%	286,159	138,239	28,889	12,980	1,834	31,392	37,703	7,645	207	9,210	794	6,992
Fourth 20%	286,142	213,148	41,166	18,676	2,685	44,637	50,131	19,376	290	20,497	2,146	12,759
Next 15%	214,612	264,473	34,840	17,575	2,306	52,192	52,426	45,819	262	27,176	2,943	28,346
Next 4%	57,230	204,291	13,442	182	1,033	40,124	41,253	81,066	94	22,970	643	3,441
Top 1%	14,307	117,142	3,139	0	325	21,013	22,786	52,295	27	17,517	40	0

Total	1,430,750	1,094,218	138,693	58,702	10,504	223,861	256,284	211,283	1,395	108,274	7,020	74,546
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**TABLE E.1: FEDERAL ADJUSTMENTS TO INCOME (Detail)
IRA, STUDENT LOAN INTEREST, AND MOVING EXPENSES**

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Individual Retirement Account Payments				Student Loan Interest Deduction				Moving Expenses			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	274	1.4	829	3,025	644	3.2	480	745	79	0.4	227	2,872
0-5	483	0.4	1,123	2,326	1,592	1.3	830	521	139	0.1	202	1,457
5-10	984	0.7	2,134	2,169	2,953	2.2	1,487	504	285	0.2	400	1,404
10-15	1,819	1.4	4,091	2,249	4,119	3.2	2,219	539	435	0.3	519	1,193
15-20	2,451	2.0	5,995	2,446	4,947	4.0	2,840	574	526	0.4	653	1,242
20-25	2,856	2.7	7,298	2,555	5,528	5.2	3,420	619	500	0.5	655	1,310
25-30	3,306	3.5	8,920	2,698	5,637	6.1	3,843	682	477	0.5	556	1,166
30-35	3,211	3.9	9,191	2,862	5,785	7.0	4,106	710	445	0.5	547	1,229
35-40	3,228	4.4	9,320	2,887	5,692	7.8	4,298	755	373	0.5	535	1,434
40-45	3,084	4.8	9,212	2,987	5,332	8.2	4,025	755	401	0.6	623	1,554
45-50	2,915	5.0	8,754	3,003	5,207	8.9	3,880	745	363	0.6	538	1,481
50-60	4,583	4.6	14,496	3,163	9,710	9.7	6,579	678	620	0.6	1,021	1,647
60-70	3,820	4.8	10,729	2,809	7,756	9.8	5,732	739	411	0.5	663	1,613
70-80	2,680	4.4	8,657	3,230	6,126	10.1	5,077	829	333	0.5	689	2,070
80-90	2,184	4.8	7,180	3,288	4,850	10.7	4,174	861	256	0.6	480	1,876
90-100	1,696	5.2	5,958	3,513	3,529	10.8	3,179	901	199	0.6	433	2,174
100-250	5,529	5.8	21,549	3,897	4,842	5.1	2,533	523	517	0.5	1,431	2,767
250-500	454	4.2	2,523	5,558	0	0.0	0	0	40	0.4	145	3,636
500 +	133	3.2	735	5,530	0	0.0	0	0	11	0.3	187	16,960

Quintile Distribution

First 20%	1,893	0.7	4,439	2,345	5,559	1.9	2,996	539	526	0.2	864	1,643
Second 20%	5,311	1.9	12,778	2,406	11,022	3.9	6,292	571	1,171	0.4	1,456	1,243
Middle 20%	10,446	3.7	28,889	2,766	18,622	6.5	12,980	697	1,463	0.5	1,834	1,254
Fourth 20%	13,616	4.8	41,166	3,023	26,223	9.2	18,676	712	1,712	0.6	2,685	1,569
Next 15%	10,578	4.9	34,840	3,294	21,815	10.2	17,575	806	1,161	0.5	2,306	1,986
Next 4%	3,286	5.7	13,442	4,091	1,008	1.8	182	181	329	0.6	1,033	3,139
Top 1%	560	3.9	3,139	5,605	0	0.0	0	0	48	0.3	325	6,778

Total	45,690	3.2	138,693	3,036	84,249	5.9	58,702	697	6,410	0.4	10,504	1,639
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TABLE E.1 (cont.): FEDERAL ADJUSTMENTS TO INCOME (Detail)

2003 Full-year returns

SELF-EMPLOYMENT TAX AND HEALTH INSURANCE, RETIREMENT PLAN CONTRIBUTIONS

AGI Category Distribution

AGI Level (\$000)	Self-Employment Tax				Self-Employment Health Insurance				SEP and SIMPLE Retirement Contributions			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	2,899	14.5	2,189	755	1,863	9.3	6,808	3,654	75	0.4	1,132	15,099
0-5	9,584	8.0	2,562	267	2,557	2.1	6,443	2,520	79	0.1	227	2,870
5-10	13,399	10.1	6,445	481	3,430	2.6	9,296	2,710	141	0.1	483	3,426
10-15	13,184	10.2	9,283	704	3,976	3.1	11,299	2,842	248	0.2	1,199	4,834
15-20	11,074	9.1	9,680	874	4,037	3.3	12,560	3,111	343	0.3	1,350	3,937
20-25	9,936	9.3	10,018	1,008	3,830	3.6	12,368	3,229	381	0.4	1,810	4,751
25-30	9,190	9.9	9,915	1,079	3,573	3.8	12,184	3,410	434	0.5	2,244	5,170
30-35	8,194	9.9	9,341	1,140	3,225	3.9	11,192	3,470	451	0.5	2,241	4,969
35-40	7,906	10.8	9,197	1,163	3,018	4.1	10,914	3,616	467	0.6	2,740	5,868
40-45	7,436	11.5	9,052	1,217	2,887	4.5	10,990	3,807	513	0.8	3,259	6,352
45-50	6,941	11.9	8,556	1,233	2,569	4.4	9,996	3,891	553	0.9	3,650	6,600
50-60	12,416	12.5	16,597	1,337	4,484	4.5	17,585	3,922	1,114	1.1	7,861	7,056
60-70	10,076	12.7	14,593	1,448	3,654	4.6	15,020	4,111	1,069	1.4	7,842	7,336
70-80	7,631	12.6	12,524	1,641	2,842	4.7	12,339	4,342	1,058	1.7	8,677	8,201
80-90	5,940	13.1	10,588	1,782	2,340	5.2	10,659	4,555	965	2.1	8,796	9,115
90-100	4,521	13.8	8,789	1,944	1,851	5.7	8,937	4,828	807	2.5	7,927	9,823
100-250	18,161	19.0	52,811	2,908	9,758	10.2	54,308	5,566	5,652	5.9	95,753	16,941
250-500	3,306	30.8	14,625	4,424	2,307	21.5	15,570	6,749	1,409	13.1	40,301	28,602
500 +	1,426	34.5	7,096	4,976	1,122	27.2	7,818	6,968	442	10.7	13,792	31,204

Quintile Distribution

First 20%	27,370	9.6	12,126	443	8,243	2.9	23,619	2,865	311	0.1	1,880	6,044
Second 20%	27,199	9.5	22,378	823	9,330	3.3	28,365	3,040	742	0.3	3,202	4,316
Middle 20%	28,429	9.9	31,392	1,104	11,026	3.9	37,703	3,419	1,447	0.5	7,645	5,284
Fourth 20%	34,604	12.1	44,637	1,290	12,825	4.5	50,131	3,909	2,838	1.0	19,376	6,827
Next 15%	28,684	13.4	52,192	1,820	11,447	5.3	52,426	4,580	4,744	2.2	45,819	9,658
Next 4%	12,370	21.6	40,124	3,244	7,124	12.4	41,253	5,791	4,335	7.6	81,066	18,700
Top 1%	4,564	31.9	21,013	4,604	3,328	23.3	22,786	6,847	1,784	12.5	52,295	29,313

Total	163,220	11.4	223,861	1,372	63,323	4.4	256,284	4,047	16,201	1.1	211,283	13,041
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TABLE E.1 (cont.):

FEDERAL ADJUSTMENTS TO INCOME (Detail)
EARLY WITHDRAWAL PENALTY AND ALIMONY

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Penalty on Early Withdrawal of Savings				Alimony Paid			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	160	0.8	56	353	220	1.1	3,255	14,797
0-5	411	0.3	70	170	141	0.1	1,003	7,115
5-10	627	0.5	106	168	230	0.2	1,492	6,487
10-15	673	0.5	144	213	310	0.2	1,832	5,909
15-20	653	0.5	102	156	389	0.3	2,489	6,399
20-25	548	0.5	77	141	338	0.3	2,131	6,303
25-30	480	0.5	78	163	428	0.5	2,610	6,098
30-35	402	0.5	51	127	484	0.6	2,931	6,056
35-40	352	0.5	49	140	512	0.7	3,289	6,424
40-45	377	0.6	70	186	558	0.9	3,901	6,992
45-50	329	0.6	55	167	537	0.9	3,792	7,061
50-60	577	0.6	104	180	1,018	1.0	8,091	7,948
60-70	534	0.7	93	175	833	1.1	7,181	8,621
70-80	368	0.6	70	189	634	1.0	6,268	9,887
80-90	304	0.7	47	154	553	1.2	5,767	10,428
90-100	202	0.6	44	219	404	1.2	4,366	10,807
100-250	582	0.6	149	257	1,793	1.9	29,802	16,621
250-500	48	0.4	23	483	329	3.1	10,893	33,111
500 +	16	0.4	6	365	131	3.2	7,180	54,806
Quintile Distribution								
First 20%	1,270	0.4	240	189	612	0.2	5,894	9,630
Second 20%	1,507	0.5	276	183	822	0.3	5,012	6,097
Middle 20%	1,429	0.5	207	145	1,478	0.5	9,210	6,231
Fourth 20%	1,683	0.6	290	173	2,696	0.9	20,497	7,603
Next 15%	1,338	0.6	262	196	2,600	1.2	27,176	10,452
Next 4%	355	0.6	94	264	1,190	2.1	22,970	19,302
Top 1%	61	0.4	27	440	444	3.1	17,517	39,452
Total	7,643	0.5	1,395	183	9,842	0.7	108,274	11,001

TABLE E.1 (cont.): FEDERAL ADJUSTMENTS TO INCOME (Detail)
EDUCATOR EXPENSES, TUITION AND FEES

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Educator Expenses				Tuition and Fees			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	73	0.4	16	223	783	3.9	1,923	2,456
0-5	204	0.2	43	210	2,389	2.0	5,364	2,245
5-10	339	0.3	70	205	3,361	2.5	6,833	2,033
10-15	579	0.4	121	208	2,241	1.7	4,025	1,796
15-20	702	0.6	146	208	2,169	1.8	3,570	1,646
20-25	714	0.7	148	208	1,842	1.7	2,829	1,536
25-30	861	0.9	185	215	1,667	1.8	2,460	1,476
30-35	1,271	1.5	282	222	1,340	1.6	1,854	1,384
35-40	1,575	2.2	347	221	1,267	1.7	1,676	1,323
40-45	1,634	2.5	366	224	1,458	2.2	2,082	1,428
45-50	1,853	3.2	415	224	1,976	3.4	3,124	1,581
50-60	3,849	3.9	879	228	3,381	3.4	5,451	1,612
60-70	3,039	3.8	722	237	1,838	2.3	2,518	1,370
70-80	2,838	4.7	696	245	1,474	2.4	1,994	1,353
80-90	2,571	5.7	653	254	2,604	5.7	3,972	1,525
90-100	2,162	6.6	572	264	4,085	12.5	8,320	2,037
100-250	5,132	5.4	1,318	257	7,685	8.0	16,551	2,154
250-500	144	1.3	34	239	0	0.0	0	0
500 +	36	0.9	8	228	0	0.0	0	0

Quintile Distribution

First 20%	662	0.2	138	209	6,777	2.4	14,579	2,151
Second 20%	1,514	0.5	315	208	4,979	1.7	8,429	1,693
Middle 20%	3,652	1.3	794	217	4,891	1.7	6,992	1,430
Fourth 20%	9,404	3.3	2,146	228	8,384	2.9	12,759	1,522
Next 15%	11,585	5.4	2,943	254	14,933	7.0	28,346	1,898
Next 4%	2,592	4.5	643	248	1,596	2.8	3,441	2,156
Top 1%	167	1.2	40	238	0	0.0	0	0

Total	29,576	2.1	7,020	237	41,560	2.9	74,546	1,794
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TABLE F: OREGON ADDITIONS AND SUBTRACTIONS (THOUSANDS OF DOLLARS)

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Oregon Adjustments	Additions		Subtractions					
			Interest on Bonds	Other	Federal Tax Liability	Social Security	Oregon Tax Refund	Interest from U.S. Bonds	Federal Pension Income	Other Subtractions
Less than zero	19,983	-4,190	2,871	12,869	388	191	5,733	2,873	1,412	9,332
0-5	120,426	-6,192	1,602	2,031	756	546	1,292	2,111	967	4,155
5-10	132,515	-31,397	1,742	2,197	8,343	1,366	2,614	4,289	7,093	11,631
10-15	129,057	-86,495	2,315	2,549	29,403	2,207	4,689	6,168	27,053	21,839
15-20	122,320	-154,039	2,305	2,598	63,059	4,892	7,091	6,798	49,316	27,786
20-25	106,601	-205,118	2,572	2,410	96,642	15,393	9,693	6,430	55,807	26,135
25-30	93,131	-248,163	2,773	2,275	123,559	33,493	12,458	5,419	56,278	22,004
30-35	82,733	-283,148	2,949	1,960	146,263	47,605	15,268	5,936	52,999	19,986
35-40	73,107	-303,368	2,561	1,689	149,951	59,353	17,356	5,018	57,002	18,938
40-45	64,846	-307,428	3,112	2,133	148,780	67,821	18,784	5,109	56,693	15,487
45-50	58,238	-304,492	3,160	1,800	146,038	76,213	19,699	5,533	45,815	16,154
50-60	99,710	-610,607	5,283	3,719	276,670	169,071	39,953	10,950	94,186	28,777
60-70	79,069	-544,535	5,360	3,063	242,207	161,943	36,968	9,555	76,712	25,574
70-80	60,617	-447,844	4,306	2,260	198,093	135,741	31,608	8,017	59,303	21,648
80-90	45,330	-339,939	3,756	2,039	153,072	98,421	26,294	6,516	43,750	17,680
90-100	32,668	-241,770	2,719	1,514	112,119	69,293	21,338	4,947	28,320	9,985
100-250	95,518	-747,404	18,428	9,579	331,560	224,926	89,669	27,788	68,321	33,148
250-500	10,750	-98,099	9,214	3,881	37,403	30,565	22,611	9,178	3,175	8,263
500 +	4,131	-67,659	16,030	9,640	14,357	14,810	35,180	20,625	726	7,632

Quintile Distribution

First 20%	286,164	-47,909	6,433	17,334	11,328	2,283	10,016	9,919	11,125	27,005
Second 20%	286,136	-316,348	5,504	5,947	128,683	11,316	15,315	15,262	98,806	58,418
Middle 20%	286,159	-863,128	8,841	6,877	432,509	131,710	45,449	18,378	179,629	71,172
Fourth 20%	286,142	-1,600,621	14,956	9,752	743,250	416,169	102,770	28,092	255,979	79,068
Next 15%	214,612	-1,580,795	18,674	9,361	714,007	466,700	126,368	31,893	198,186	71,676
Next 4%	57,230	-461,061	14,768	7,450	199,120	141,788	61,522	20,283	37,443	23,124
Top 1%	14,307	-162,025	23,881	13,484	49,765	43,881	56,859	29,434	3,762	15,691

Total	1,430,750	-5,031,888	93,058	70,205	2,278,662	1,213,847	418,299	153,260	784,929	346,155
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TABLE F.1: OREGON ADDITIONS AND SUBTRACTIONS (Detail)

2003 Full-year returns

INTEREST ON GOVERNMENT BONDS, AND OTHER ADDITIONS

AGI Category Distribution

AGI Level (\$000)	Interest on Government Bonds of Other States				Other Additions			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	570	2.9	2,871	5,037	772	3.9	12,869	16,669
0-5	889	0.7	1,602	1,802	1,016	0.8	2,031	1,999
5-10	1,011	0.8	1,742	1,723	1,341	1.0	2,197	1,638
10-15	1,259	1.0	2,315	1,839	1,622	1.3	2,549	1,572
15-20	1,211	1.0	2,305	1,904	1,707	1.4	2,598	1,522
20-25	1,137	1.1	2,572	2,262	1,475	1.4	2,410	1,634
25-30	1,107	1.2	2,773	2,505	1,335	1.4	2,275	1,704
30-35	1,102	1.3	2,949	2,676	1,266	1.5	1,960	1,548
35-40	1,066	1.5	2,561	2,402	1,199	1.6	1,689	1,408
40-45	1,121	1.7	3,112	2,776	1,217	1.9	2,133	1,753
45-50	1,139	2.0	3,160	2,775	1,207	2.1	1,800	1,491
50-60	2,164	2.2	5,283	2,441	2,214	2.2	3,719	1,680
60-70	1,892	2.4	5,360	2,833	1,941	2.5	3,063	1,578
70-80	1,618	2.7	4,306	2,661	1,678	2.8	2,260	1,347
80-90	1,401	3.1	3,756	2,681	1,269	2.8	2,039	1,607
90-100	1,111	3.4	2,719	2,448	991	3.0	1,514	1,527
100-250	5,856	6.1	18,428	3,147	3,873	4.1	9,579	2,473
250-500	1,635	15.2	9,214	5,635	870	8.1	3,881	4,461
500 +	1,032	25.0	16,030	15,533	566	13.7	9,640	17,032

Quintile Distribution

First 20%	2,602	0.9	6,433	2,472	3,277	1.1	17,334	5,290
Second 20%	2,826	1.0	5,504	1,948	3,805	1.3	5,947	1,563
Middle 20%	3,579	1.3	8,841	2,470	4,301	1.5	6,877	1,599
Fourth 20%	5,736	2.0	14,956	2,607	5,984	2.1	9,752	1,630
Next 15%	6,730	3.1	18,674	2,775	6,232	2.9	9,361	1,502
Next 4%	4,246	7.4	14,768	3,478	2,560	4.5	7,450	2,910
Top 1%	2,602	18.2	23,881	9,178	1,400	9.8	13,484	9,632

Total	28,321	2.0	93,058	3,286	27,559	1.9	70,205	2,547
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TABLE F.1 (cont.): OREGON ADDITIONS AND SUBTRACTIONS (Detail)

2003 Full-year returns

FEDERAL TAX LIABILITY, SOCIAL SECURITY, AND OREGON TAX REFUND

AGI Category Distribution

AGI Level (\$000)	Federal Tax Liability				Federally Taxable Social Security				Oregon Tax Refund			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	429	2.1	388	904	28	0.1	191	6,805	1,631	8.2	5,733	3,515
0-5	8,653	7.2	756	87	150	0.1	546	3,639	1,850	1.5	1,292	698
5-10	46,682	35.2	8,343	179	325	0.2	1,366	4,204	3,979	3.0	2,614	657
10-15	68,276	52.9	29,403	431	621	0.5	2,207	3,554	7,595	5.9	4,689	617
15-20	78,284	64.0	63,059	806	3,167	2.6	4,892	1,545	11,018	9.0	7,091	644
20-25	78,894	74.0	96,642	1,225	10,763	10.1	15,393	1,430	14,050	13.2	9,693	690
25-30	74,318	79.8	123,559	1,663	13,761	14.8	33,493	2,434	17,369	18.7	12,458	717
30-35	70,205	84.9	146,263	2,083	12,749	15.4	47,605	3,734	20,798	25.1	15,268	734
35-40	63,108	86.3	149,951	2,376	11,126	15.2	59,353	5,335	23,413	32.0	17,356	741
40-45	57,248	88.3	148,780	2,599	9,855	15.2	67,821	6,882	24,772	38.2	18,784	758
45-50	52,550	90.2	146,038	2,779	8,670	14.9	76,213	8,790	25,217	43.3	19,699	781
50-60	93,545	93.8	276,670	2,958	15,977	16.0	169,071	10,582	50,092	50.2	39,953	798
60-70	76,553	96.8	242,207	3,164	12,853	16.3	161,943	12,600	44,276	56.0	36,968	835
70-80	59,627	98.4	198,093	3,322	9,690	16.0	135,741	14,008	36,039	59.5	31,608	877
80-90	44,900	99.1	153,072	3,409	6,791	15.0	98,421	14,493	28,388	62.6	26,294	926
90-100	32,471	99.4	112,119	3,453	4,630	14.2	69,293	14,966	21,263	65.1	21,338	1,004
100-250	95,235	99.7	331,560	3,481	14,030	14.7	224,926	16,032	61,584	64.5	89,669	1,456
250-500	10,721	99.7	37,403	3,489	1,755	16.3	30,565	17,416	6,114	56.9	22,611	3,698
500 +	4,125	99.9	14,357	3,481	797	19.3	14,810	18,583	2,409	58.3	35,180	14,603

Quintile Distribution

First 20%	62,759	21.9	11,328	181	548	0.2	2,283	4,165	8,073	2.8	10,016	1,241
Second 20%	173,987	60.8	128,683	740	7,504	2.6	11,316	1,508	23,667	8.3	15,315	647
Middle 20%	233,591	81.6	432,509	1,852	41,254	14.4	131,710	3,193	62,628	21.9	45,449	726
Fourth 20%	262,266	91.7	743,250	2,834	44,752	15.6	416,169	9,299	130,400	45.6	102,770	788
Next 15%	211,840	98.7	714,007	3,371	32,567	15.2	466,700	14,330	132,642	61.8	126,368	953
Next 4%	57,107	99.8	199,120	3,487	8,649	15.1	141,788	16,394	36,251	63.3	61,522	1,697
Top 1%	14,274	99.8	49,765	3,486	2,464	17.2	43,881	17,809	8,196	57.3	56,859	6,937

Total	1,015,824	71.0	2,278,662	2,243	137,738	9.6	1,213,847	8,813	401,857	28.1	418,299	1,041
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TABLE F.1 (cont.): OREGON ADDITIONS AND SUBTRACTIONS (Detail)

2003 Full-year returns

INTEREST FROM U.S. BONDS, FEDERAL PENSION INCOME, AND OTHER

AGI Category Distribution

AGI Level (\$000)	Interest from U.S. Bonds				Federal Pension Income				Other Subtractions			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	1,342	6.7	2,873	2,141	104	0.5	1,412	13,580	1,180	5.9	9,332	7,909
0-5	3,992	3.3	2,111	529	176	0.1	967	5,496	2,742	2.3	4,155	1,515
5-10	4,603	3.5	4,289	932	1,089	0.8	7,093	6,514	5,020	3.8	11,631	2,317
10-15	5,147	4.0	6,168	1,198	2,720	2.1	27,053	9,946	7,803	6.0	21,839	2,799
15-20	4,785	3.9	6,798	1,421	3,701	3.0	49,316	13,325	8,065	6.6	27,786	3,445
20-25	4,117	3.9	6,430	1,562	3,480	3.3	55,807	16,037	6,979	6.5	26,135	3,745
25-30	3,607	3.9	5,419	1,502	3,087	3.3	56,278	18,231	6,569	7.1	22,004	3,350
30-35	3,352	4.1	5,936	1,771	2,713	3.3	52,999	19,535	6,409	7.7	19,986	3,118
35-40	3,173	4.3	5,018	1,581	2,687	3.7	57,002	21,214	6,292	8.6	18,938	3,010
40-45	3,090	4.8	5,109	1,653	2,483	3.8	56,693	22,832	5,851	9.0	15,487	2,647
45-50	3,027	5.2	5,533	1,828	2,015	3.5	45,815	22,737	5,371	9.2	16,154	3,008
50-60	5,656	5.7	10,950	1,936	3,783	3.8	94,186	24,897	9,746	9.8	28,777	2,953
60-70	4,963	6.3	9,555	1,925	2,995	3.8	76,712	25,613	9,125	11.5	25,574	2,803
70-80	4,159	6.9	8,017	1,928	2,291	3.8	59,303	25,885	7,850	13.0	21,648	2,758
80-90	3,216	7.1	6,516	2,026	1,675	3.7	43,750	26,119	6,026	13.3	17,680	2,934
90-100	2,578	7.9	4,947	1,919	1,095	3.4	28,320	25,863	3,032	9.3	9,985	3,293
100-250	10,523	11.0	27,788	2,641	2,451	2.6	68,321	27,875	7,607	8.0	33,148	4,358
250-500	2,144	19.9	9,178	4,281	132	1.2	3,175	24,051	1,361	12.7	8,263	6,071
500 +	1,177	28.5	20,625	17,524	30	0.7	726	24,187	602	14.6	7,632	12,678

Quintile Distribution

First 20%	10,463	3.7	9,919	948	1,581	0.6	11,125	7,036	9,669	3.4	27,005	2,793
Second 20%	11,235	3.9	15,262	1,358	7,773	2.7	98,806	12,711	18,205	6.4	58,418	3,209
Middle 20%	11,456	4.0	18,378	1,604	9,558	3.3	179,629	18,794	21,319	7.5	71,172	3,338
Fourth 20%	15,348	5.4	28,092	1,830	10,693	3.7	255,979	23,939	27,514	9.6	79,068	2,874
Next 15%	15,897	7.4	31,893	2,006	7,641	3.6	198,186	25,937	24,057	11.2	71,676	2,979
Next 4%	7,030	12.3	20,283	2,885	1,303	2.3	37,443	28,736	4,977	8.7	23,124	4,646
Top 1%	3,222	22.5	29,434	9,135	158	1.1	3,762	23,810	1,889	13.2	15,691	8,306

Total	74,651	5.2	153,260	2,053	38,707	2.7	784,929	20,279	107,630	7.5	346,155	3,216
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**TABLE G: STANDARD DEDUCTION RETURNS
(Including Returns with Additional Deductions¹)**

2003 Full-year returns

AGI Category Distribution														
AGI Level (\$000)	Total Number of Returns	All Standard Deduction Returns						Joint Standard Deduction Returns				Number of Taxpayers		
		Number of Returns	Percent of Total	At Least One 65+ Exemption		At Least One Blind Exemption		Number of Returns	At Least One 65+ Exemption	One 65+ Exemption	Two 65+ Exemptions	All Standard Deduction Returns	With a 65+ Exemption	With a Blind Exemption
				Number	Percent	Number	Percent							
Less than zero	19,983	10,452	52.3	1,979	18.9	56	0.5	2,133	828	236	592	12,585	2,571	57
0-5	120,426	110,237	91.5	7,636	6.9	244	0.2	5,395	2,144	519	1,625	115,632	9,261	247
5-10	132,515	109,826	82.9	12,119	11.0	362	0.3	9,512	3,475	851	2,624	119,338	14,743	365
10-15	129,057	96,745	75.0	11,013	11.4	336	0.3	14,402	4,854	1,078	3,776	111,147	14,789	338
15-20	122,320	87,128	71.2	8,047	9.2	243	0.3	15,988	4,049	1,094	2,955	103,116	11,002	249
20-25	106,601	71,277	66.9	5,070	7.1	173	0.2	15,698	2,959	918	2,041	86,975	7,111	174
25-30	93,131	56,255	60.4	3,471	6.2	103	0.2	15,048	2,014	656	1,358	71,303	4,829	105
30-35	82,733	43,065	52.1	2,461	5.7	77	0.2	13,519	1,474	484	990	56,584	3,451	78
35-40	73,107	31,936	43.7	2,003	6.3	69	0.2	12,452	1,312	456	856	44,388	2,859	69
40-45	64,846	23,518	36.3	1,559	6.6	52	0.2	11,078	970	337	633	34,596	2,192	53
45-50	58,238	17,610	30.2	1,193	6.8	41	0.2	9,610	716	223	493	27,220	1,686	42
50-60	99,710	22,500	22.6	1,927	8.6	73	0.3	14,364	1,313	456	857	36,864	2,784	77
60-70	79,069	12,324	15.6	1,198	9.7	48	0.4	8,994	923	329	594	21,318	1,792	50
70-80	60,617	6,712	11.1	708	10.5	23	0.3	4,988	558	179	379	11,700	1,087	23
80-90	45,330	3,557	7.8	364	10.2	10	0.3	2,670	285	90	195	6,227	559	11
90-100	32,668	1,972	6.0	241	12.2	3	0.2	1,482	185	51	134	3,454	375	3
100-250	95,518	3,648	3.8	527	14.4	17	0.5	2,705	394	122	272	6,353	799	17
250-500	10,750	346	3.2	70	20.2	2	0.6	247	55	17	38	593	108	2
500 +	4,131	128	3.1	21	16.4	0	0.0	104	18	7	11	232	32	0
Quintile Distribution														
First 20%	286,164	240,693	84.1	22,937	9.5	701	0.3	18,352	6,915	1,715	5,200	259,045	28,137	709
Second 20%	286,136	206,606	72.2	20,309	9.8	642	0.3	35,975	9,865	2,516	7,349	242,581	27,658	649
Middle 20%	286,159	160,832	56.2	9,964	6.2	296	0.2	46,127	5,952	1,929	4,023	206,959	13,987	300
Fourth 20%	286,142	79,395	27.7	5,935	7.5	224	0.3	43,792	3,880	1,319	2,561	123,187	8,496	231
Next 15%	214,612	19,314	9.0	2,069	10.7	59	0.3	14,365	1,622	540	1,082	33,679	3,151	61
Next 4%	57,230	1,939	3.4	305	15.7	8	0.4	1,441	222	61	161	3,380	466	8
Top 1%	14,307	457	3.2	88	19.3	2	0.4	337	70	23	47	794	135	2
Total	1,430,750	709,236	49.6	61,607	8.7	1,932	0.3	160,389	28,526	8,103	20,423	869,625	82,030	1,960

¹ Additional deduction amounts for filers (and spouses) 65 or older or blind are allowed only to those claiming a standard deduction.

TABLE H: ITEMIZED DEDUCTION RETURNS

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Total Number of Returns	Federal Itemized Deductions				State Tax Itemized on Federal Return			Oregon Medical Deduction			Oregon Itemized Deductions			
		Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	19,983	7,043	35.2	166,820	23,686	3,920	15,603	3,980	0	0	0	9,531	47.7	166,061	17,423
0-5	120,426	6,583	5.5	88,082	13,380	3,936	3,587	911	5,228	1,119	214	10,189	8.5	105,639	10,368
5-10	132,515	12,857	9.7	160,856	12,511	11,563	6,848	592	14,118	8,168	579	22,689	17.1	213,964	9,430
10-15	129,057	18,896	14.6	242,058	12,810	21,262	14,999	705	19,492	18,012	924	32,312	25.0	325,316	10,068
15-20	122,320	21,620	17.7	279,774	12,941	27,196	24,374	896	18,353	23,126	1,260	35,192	28.8	364,188	10,349
20-25	106,601	23,927	22.4	314,153	13,130	30,214	35,562	1,177	13,771	22,069	1,603	35,324	33.1	374,030	10,589
25-30	93,131	26,974	29.0	350,451	12,992	33,506	49,850	1,488	11,223	21,635	1,928	36,876	39.6	387,867	10,518
30-35	82,733	30,771	37.2	411,130	13,361	37,216	68,088	1,830	9,631	21,262	2,208	39,668	47.9	424,665	10,705
35-40	73,107	33,149	45.3	461,183	13,912	39,236	84,799	2,161	8,455	21,262	2,515	41,171	56.3	454,919	11,049
40-45	64,846	34,566	53.3	496,027	14,350	39,772	99,377	2,499	7,622	21,130	2,772	41,328	63.7	467,496	11,312
45-50	58,238	34,974	60.1	523,412	14,966	39,473	111,996	2,837	7,000	21,339	3,048	40,628	69.8	475,193	11,696
50-60	99,710	69,176	69.4	1,098,851	15,885	75,385	251,697	3,339	12,650	43,143	3,410	77,210	77.4	953,931	12,355
60-70	79,069	62,694	79.3	1,076,931	17,178	65,590	265,002	4,040	10,462	40,885	3,908	66,745	84.4	887,876	13,303
70-80	60,617	52,000	85.8	970,576	18,665	53,186	254,354	4,782	8,239	35,743	4,338	53,905	88.9	768,373	14,254
80-90	45,330	41,149	90.8	834,345	20,276	41,325	231,248	5,596	5,975	28,098	4,703	41,773	92.2	635,902	15,223
90-100	32,668	30,631	93.8	677,114	22,106	30,395	194,274	6,392	4,082	20,412	5,001	30,696	94.0	502,684	16,376
100-250	95,518	92,504	96.8	2,718,970	29,393	91,108	903,473	9,917	13,062	77,594	5,940	91,870	96.2	1,877,569	20,437
250-500	10,750	10,477	97.5	603,462	57,599	10,314	245,252	23,779	1,724	12,708	7,371	10,404	96.8	366,947	35,270
500 +	4,131	3,973	96.2	739,071	186,023	3,962	298,693	75,389	762	6,442	8,454	4,003	96.9	444,544	111,053

Quintile Distribution

First 20%	286,164	28,334	9.9	439,073	15,496	21,224	27,111	1,277	21,244	10,730	505	45,471	15.9	516,138	11,351
Second 20%	286,136	48,633	17.0	631,372	12,982	59,235	52,185	881	42,377	49,457	1,167	79,530	27.8	820,770	10,320
Middle 20%	286,159	94,604	33.1	1,262,249	13,342	115,506	196,821	1,704	34,097	69,764	2,046	125,327	43.8	1,341,830	10,707
Fourth 20%	286,142	181,479	63.4	2,807,285	15,469	201,011	622,826	3,098	35,333	113,196	3,204	206,747	72.3	2,491,352	12,050
Next 15%	214,612	191,184	89.1	3,921,598	20,512	193,053	1,091,881	5,656	28,226	131,473	4,658	195,298	91.0	2,992,970	15,325
Next 4%	57,230	55,841	97.6	1,836,626	32,890	54,806	634,605	11,579	8,167	51,044	6,250	55,291	96.6	1,240,310	22,432
Top 1%	14,307	13,889	97.1	1,315,063	94,684	13,724	533,646	38,884	2,405	18,481	7,685	13,850	96.8	793,793	57,314

Total	1,430,750	613,964	42.9	12,213,267	19,892	658,559	3,159,074	4,797	171,849	444,145	2,585	721,514	50.4	10,197,164	14,133
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For both the federal and Oregon returns, filers are allowed to take either the appropriate standard deduction or their itemized deductions, whichever is greater.

TABLE I: OREGON CREDITS (THOUSANDS OF DOLLARS)

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Credits	Exemption Credits	Earned Income	Working Family Child Care	Retirement Income	Child and Dependent Care	Elderly or Disabled	Political Contributions	Tax Paid to Other States	Other Credits
Less than zero	19,983	35	10	0	22	0	0	0	0	2	1
0-5	120,426	3,022	2,807	148	32	6	7	0	9	8	5
5-10	132,515	17,264	14,492	1,444	887	96	169	6	39	50	81
10-15	129,057	30,662	23,822	3,287	2,189	240	731	18	77	50	250
15-20	122,320	37,960	28,426	3,397	3,587	269	1,621	9	107	79	465
20-25	106,601	37,325	27,704	2,292	4,529	317	1,664	2	128	104	586
25-30	93,131	33,247	25,883	1,088	3,866	309	1,215	0	150	145	591
30-35	82,733	28,636	23,962	228	2,442	232	812	0	169	165	624
35-40	73,107	25,869	22,478	0	1,611	138	606	0	192	147	697
40-45	64,846	23,942	21,150	0	1,112	44	502	0	206	174	753
45-50	58,238	22,209	19,997	0	554	0	449	0	216	169	823
50-60	99,710	39,818	36,160	0	344	0	784	0	461	434	1,636
60-70	79,069	33,642	30,480	0	53	0	577	0	461	386	1,685
70-80	60,617	26,752	24,111	0	5	0	219	0	429	383	1,605
80-90	45,330	20,771	18,471	0	0	0	45	0	368	433	1,454
90-100	32,668	15,627	13,616	0	0	0	11	0	307	341	1,352
100-250	95,518	53,274	40,174	0	0	0	6	0	1,158	3,332	8,604
250-500	10,750	10,113	4,647	0	0	0	0	0	201	2,968	2,297
500 +	4,131	15,690	1,729	0	0	0	0	0	100	10,269	3,591

Quintile Distribution

First 20%	286,164	22,893	19,354	1,857	1,117	120	220	7	53	63	101
Second 20%	286,136	82,507	62,424	7,554	7,458	618	3,075	27	233	165	953
Middle 20%	286,159	100,918	81,061	2,474	10,171	834	3,365	1	525	466	2,022
Fourth 20%	286,142	111,313	100,063	0	2,468	79	2,222	0	1,174	1,020	4,287
Next 15%	214,612	98,472	86,929	0	21	0	532	0	1,744	1,940	7,305
Next 4%	57,230	34,366	24,163	0	0	0	2	0	758	2,822	6,621
Top 1%	14,307	25,387	6,124	0	0	0	0	0	292	13,161	5,810

Total	1,430,750	475,856	380,119	11,885	21,235	1,651	9,416	35	4,779	19,638	27,099
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TABLE I.1: OREGON CREDITS (Detail)

2003 Full-year returns

PERSONAL EXEMPTION, EARNED INCOME, AND WORKING FAMILY CHILD CARE CREDITS

AGI Category Distribution

AGI Level (\$000)	Personal Exemption Credit				Oregon Earned Income Credit				Working Family Child Care Credit			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	47	0.2	10	217	*	*	*	*	18	0.1	22	1,214
0-5	37,412	31.1	2,807	75	14,189	11.8	148	10	45	0.0	32	721
5-10	93,892	70.9	14,492	154	38,591	29.1	1,444	37	1,431	1.1	887	620
10-15	111,166	86.1	23,822	214	30,669	23.8	3,287	107	3,172	2.5	2,189	690
15-20	112,708	92.1	28,426	252	27,835	22.8	3,397	122	4,201	3.4	3,587	854
20-25	100,875	94.6	27,704	275	26,329	24.7	2,292	87	4,552	4.3	4,529	995
25-30	89,242	95.8	25,883	290	22,564	24.2	1,088	48	4,402	4.7	3,866	878
30-35	80,026	96.7	23,962	299	9,968	12.0	228	23	2,684	3.2	2,442	910
35-40	70,955	97.1	22,478	317	0	0.0	0	0	2,199	3.0	1,611	733
40-45	63,172	97.4	21,150	335	0	0.0	0	0	1,734	2.7	1,112	641
45-50	57,004	97.9	19,997	351	0	0.0	0	0	889	1.5	554	623
50-60	97,844	98.1	36,160	370	0	0.0	0	0	648	0.6	344	531
60-70	77,989	98.6	30,480	391	0	0.0	0	0	102	0.1	53	523
70-80	60,022	99.0	24,111	402	0	0.0	0	0	13	0.0	5	384
80-90	44,992	99.3	18,471	411	0	0.0	0	0	0	0.0	0	0
90-100	32,504	99.5	13,616	419	0	0.0	0	0	0	0.0	0	0
100-250	95,212	99.7	40,174	422	0	0.0	0	0	0	0.0	0	0
250-500	10,708	99.6	4,647	434	0	0.0	0	0	0	0.0	0	0
500 +	4,119	99.7	1,729	420	0	0.0	0	0	0	0.0	0	0

Quintile Distribution

First 20%	142,108	49.7	19,354	136	57,086	19.9	1,857	33	1,763	0.6	1,117	633
Second 20%	258,310	90.3	62,424	242	65,827	23.0	7,554	115	9,032	3.2	7,458	826
Middle 20%	275,090	96.1	81,061	295	47,232	16.5	2,474	52	11,425	4.0	10,171	890
Fourth 20%	280,129	97.9	100,063	357	0	0.0	0	0	3,825	1.3	2,468	645
Next 15%	212,942	99.2	86,929	408	0	0.0	0	0	45	0.0	21	466
Next 4%	57,056	99.7	24,163	423	0	0.0	0	0	0	0.0	0	0
Top 1%	14,254	99.6	6,124	430	0	0.0	0	0	0	0.0	0	0

Total	1,239,889	86.7	380,119	307	170,145	11.9	11,885	70	26,090	1.8	21,235	814
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* Summary information for this category has been combined with the previous (or following) category due to the low count.

TABLE I.1 (cont.): OREGON CREDITS (Detail)

2003 Full-year returns

RETIREMENT INCOME, CHILD & DEPENDENT CARE, AND ELDERLY/DISABLED CREDITS

AGI Category Distribution

AGI Level (\$000)	Retirement Income Credit				Child and Dependent Care Credit				Elderly or Disabled Credit			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	*	*	*	*	0	0.0	0	0	0	0.0	0	0
0-5	224	0.2	6	26	275	0.2	7	24	9	0.0	0	42
5-10	1,130	0.9	96	85	1,527	1.2	169	110	72	0.1	6	77
10-15	1,633	1.3	240	147	3,015	2.3	731	242	185	0.1	18	95
15-20	1,482	1.2	269	181	4,495	3.7	1,621	361	139	0.1	9	66
20-25	1,399	1.3	317	226	4,912	4.6	1,664	339	22	0.0	2	87
25-30	1,050	1.1	309	295	4,707	5.1	1,215	258	0	0.0	0	0
30-35	858	1.0	232	271	4,069	4.9	812	200	0	0.0	0	0
35-40	541	0.7	138	256	3,763	5.1	606	161	0	0.0	0	0
40-45	282	0.4	44	156	3,730	5.8	502	135	0	0.0	0	0
45-50	0	0.0	0	0	3,616	6.2	449	124	0	0.0	0	0
50-60	0	0.0	0	0	7,125	7.1	784	110	0	0.0	0	0
60-70	0	0.0	0	0	5,689	7.2	577	101	0	0.0	0	0
70-80	0	0.0	0	0	2,284	3.8	219	96	0	0.0	0	0
80-90	0	0.0	0	0	436	1.0	45	103	0	0.0	0	0
90-100	0	0.0	0	0	102	0.3	11	110	0	0.0	0	0
100-250	0	0.0	0	0	43	0.0	6	137	0	0.0	0	0
250-500	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
500 +	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0

Quintile Distribution

First 20%	1,511	0.5	120	79	2,056	0.7	220	107	98	0.0	7	72
Second 20%	3,598	1.3	618	172	9,357	3.3	3,075	329	318	0.1	27	84
Middle 20%	3,055	1.1	834	273	14,237	5.0	3,365	236	11	0.0	1	70
Fourth 20%	436	0.2	79	182	18,744	6.6	2,222	119	0	0.0	0	0
Next 15%	0	0.0	0	0	5,388	2.5	532	99	0	0.0	0	0
Next 4%	0	0.0	0	0	6	0.0	2	288	0	0.0	0	0
Top 1%	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0

Total	8,600	0.6	1,651	192	49,788	3.5	9,416	189	427	0.0	35	81
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* Summary information for this category has been combined with the previous (or following) category due to the low count.

TABLE I.1 (cont.): OREGON CREDITS (Detail) 2003 Full-year returns
POLITICAL CONTRIBUTIONS, TAXES PAID TO OTHER STATES, AND OTHER

AGI Category Distribution

AGI Level (\$000)	Political Contribution Credit				Credit for Tax Paid to Other States				Other Credits			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	3	0.0	0	52	2	0.0	2	859	3	0.0	1	175
0-5	310	0.3	9	29	214	0.2	8	37	123	0.1	5	39
5-10	1,059	0.8	39	37	481	0.4	50	103	832	0.6	81	98
10-15	1,807	1.4	77	42	446	0.3	50	111	1,668	1.3	250	150
15-20	2,179	1.8	107	49	470	0.4	79	167	2,309	1.9	465	201
20-25	2,394	2.2	128	53	473	0.4	104	219	2,393	2.2	586	245
25-30	2,637	2.8	150	57	491	0.5	145	294	2,401	2.6	591	246
30-35	2,912	3.5	169	58	436	0.5	165	379	2,495	3.0	624	250
35-40	3,238	4.4	192	59	404	0.6	147	364	2,584	3.5	697	270
40-45	3,357	5.2	206	62	447	0.7	174	389	2,671	4.1	753	282
45-50	3,500	6.0	216	62	402	0.7	169	420	2,837	4.9	823	290
50-60	7,223	7.2	461	64	789	0.8	434	550	5,553	5.6	1,636	295
60-70	6,624	8.4	461	70	682	0.9	386	566	5,250	6.6	1,685	321
70-80	5,985	9.9	429	72	592	1.0	383	648	4,653	7.7	1,605	345
80-90	5,055	11.2	368	73	526	1.2	433	823	3,771	8.3	1,454	386
90-100	4,142	12.7	307	74	428	1.3	341	797	3,092	9.5	1,352	437
100-250	14,601	15.3	1,158	79	2,080	2.2	3,332	1,602	11,287	11.8	8,604	762
250-500	2,300	21.4	201	87	697	6.5	2,968	4,259	1,652	15.4	2,297	1,391
500 +	1,121	27.1	100	89	561	13.6	10,269	18,305	760	18.4	3,591	4,725

Quintile Distribution

First 20%	1,495	0.5	53	35	742	0.3	63	86	1,074	0.4	101	94
Second 20%	4,868	1.7	233	48	1,084	0.4	165	152	4,903	1.7	953	194
Middle 20%	9,190	3.2	525	57	1,445	0.5	466	322	8,031	2.8	2,022	252
Fourth 20%	18,414	6.4	1,174	64	2,158	0.8	1,020	473	14,527	5.1	4,287	295
Next 15%	23,861	11.1	1,744	73	2,427	1.1	1,940	799	18,186	8.5	7,305	402
Next 4%	9,301	16.3	758	81	1,538	2.7	2,822	1,835	7,278	12.7	6,621	910
Top 1%	3,318	23.2	292	88	1,227	8.6	13,161	10,726	2,335	16.3	5,810	2,488

Total	70,447	4.9	4,779	68	10,621	0.7	19,638	1,849	56,334	3.9	27,099	481
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TABLE J: OREGON TOTAL EXEMPTIONS **2003 Full-year returns**
TOTAL, PERSONAL, SEVERELY DISABLED, AND DISABLED CHILD EXEMPTIONS

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Oregon Exemptions	Total Personal Exemptions	Severely Disabled Exemptions			Disabled Child Exemptions				
				One	Two	Total	One	Two	Three or More		Total
									Number of Returns	Number of Exemptions	
Less than zero	19,983	29,760	29,348	329	15	359	45	4	0	0	53
0-5	120,426	94,817	93,116	1,390	36	1,462	205	17	0	0	239
5-10	132,515	162,695	160,098	2,018	62	2,142	364	36	6	19	455
10-15	129,057	210,327	207,227	2,208	82	2,372	580	60	9	28	728
15-20	122,320	221,505	218,260	2,186	88	2,362	716	71	7	25	883
20-25	106,601	205,521	202,772	1,706	63	1,832	707	88	11	34	917
25-30	93,131	186,518	184,233	1,365	38	1,441	690	69	5	16	844
30-35	82,733	169,830	167,693	1,215	45	1,305	649	72	13	39	832
35-40	73,107	158,152	156,283	1,033	30	1,093	586	79	10	32	776
40-45	64,846	147,862	146,154	866	39	944	589	74	8	27	764
45-50	58,238	138,964	137,470	745	19	783	548	66	10	31	711
50-60	99,710	250,525	247,733	1,429	44	1,517	1,002	115	14	43	1,275
60-70	79,069	210,071	207,856	1,177	34	1,245	780	83	6	24	970
70-80	60,617	165,534	164,001	756	20	796	607	59	4	12	737
80-90	45,330	126,489	125,423	489	20	529	450	29	9	29	537
90-100	32,668	93,056	92,284	375	8	391	335	20	2	6	381
100-250	95,518	273,992	272,248	801	28	857	749	58	7	22	887
250-500	10,750	31,688	31,523	70	4	78	74	6	2	8	94
500 +	4,131	11,781	11,747	12	0	12	15	*	*	*	15

Quintile Distribution

First 20%	286,164	307,333	302,330	3,956	119	4,194	666	62	6	19	809
Second 20%	286,136	503,421	496,115	4,975	199	5,373	1,548	155	23	75	1,933
Middle 20%	286,159	581,052	573,844	4,201	130	4,461	2,155	248	31	96	2,747
Fourth 20%	286,142	695,190	687,379	4,008	138	4,284	2,735	336	37	120	3,527
Next 15%	214,612	595,588	590,460	2,504	72	2,648	2,082	165	21	68	2,480
Next 4%	57,230	164,749	163,777	447	13	473	420	35	3	9	499
Top 1%	14,307	41,754	41,564	79	4	87	85	5	2	8	103

Total	1,430,750	2,889,087	2,855,469	20,170	675	21,520	9,691	1,006	123	395	12,098
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* Summary information for this category has been combined with the previous (or following) category due to the low count.

TABLE J.1: OREGON PERSONAL EXEMPTIONS

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Personal Exemptions	Number of Personal Exemptions											Ten or More	
			Zero	One	Two	Three	Four	Five	Six	Seven	Eight	Nine	Number of Returns	Number of Exemptions	
Less than zero	19,983	29,348	3,699	8,174	5,525	1,070	945	388	123	29	23	3	4	42	
0-5	120,426	93,116	53,045	50,428	11,404	3,360	1,451	534	138	44	13	6	3	32	
5-10	132,515	160,098	26,071	72,600	21,383	7,557	3,248	1,114	380	101	45	8	8	80	
10-15	129,057	207,227	7,718	70,391	30,149	11,557	5,939	2,248	722	213	68	29	23	243	
15-20	122,320	218,260	2,453	63,857	32,339	12,027	7,015	2,992	1,109	359	109	29	31	324	
20-25	106,601	202,772	1,017	53,052	28,854	11,096	7,235	3,371	1,297	439	143	62	35	372	
25-30	93,131	184,233	514	44,550	25,702	9,800	7,043	3,500	1,326	447	162	54	33	340	
30-35	82,733	167,693	298	38,181	23,626	8,512	6,868	3,266	1,316	423	161	52	30	309	
35-40	73,107	156,283	156	30,309	22,272	8,143	7,033	3,305	1,229	429	162	37	32	338	
40-45	64,846	146,154	97	23,652	20,904	7,923	7,236	3,209	1,206	383	153	48	35	363	
45-50	58,238	137,470	60	18,663	19,416	7,728	7,518	3,233	1,079	344	134	39	24	249	
50-60	99,710	247,733	59	25,163	36,784	14,369	14,825	5,824	1,814	560	193	82	37	389	
60-70	79,069	207,856	26	13,892	31,682	13,009	13,514	4,987	1,396	391	115	35	22	234	
70-80	60,617	164,001	19	8,113	25,625	10,107	11,519	3,825	989	270	93	31	26	269	
80-90	45,330	125,423	10	4,955	19,197	8,101	9,031	3,008	756	178	52	22	20	211	
90-100	32,668	92,284	10	3,073	13,703	5,909	6,925	2,245	584	144	46	19	10	102	
100-250	95,518	272,248	35	8,417	39,973	16,748	21,236	6,844	1,677	386	138	44	21	225	
250-500	10,750	31,523	11	1,042	4,236	1,604	2,527	991	266	55	12	5	*	*	
500 +	4,131	11,747	3	462	1,763	515	895	360	104	22	7	0	0	0	

Quintile Distribution

First 20%	286,164	302,330	84,055	138,610	40,985	13,087	6,175	2,228	702	200	85	20	17	177
Second 20%	286,136	496,115	9,448	150,863	72,901	27,417	15,558	6,489	2,338	731	244	81	66	696
Middle 20%	286,159	573,844	1,428	133,574	80,692	30,193	22,878	10,984	4,208	1,417	506	172	107	1,112
Fourth 20%	286,142	687,379	273	83,766	100,496	39,175	38,743	15,904	5,265	1,619	593	194	114	1,191
Next 15%	214,612	590,460	62	25,586	89,946	37,372	42,565	14,070	3,602	929	294	108	78	817
Next 4%	57,230	163,777	21	5,118	23,734	9,864	12,822	4,262	1,040	245	88	25	12	129
Top 1%	14,307	41,564	14	1,457	5,783	2,027	3,262	1,307	356	76	19	5	*	*

Total	1,430,750	2,855,469	95,301	538,974	414,537	159,135	142,003	55,244	17,511	5,217	1,829	605	394	4,122
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* Summary information for this category has been combined with the previous (or following) category due to the low count.

TABLE K: OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (THOUSANDS OF DOLLARS)

2003 Full-year returns

AGI Category Distribution												
AGI Level (\$000)	Number of Returns	Oregon Tax Liability	Amount Withheld from Wages	Estimated Tax Payments	Tax Paid with Returns	Tax Refunds Due	Donations					
							Nongame Wildlife	AIDS/HIV Education	Child Abuse Prevention	Alzheimers Research	Stop Domestic Violence	Other ¹
Less than zero	19,983	59	5,512	2,713	23	8,189	0	0	0	0	0	0
0-5	120,426	3,136	12,801	1,144	544	11,353	3	3	5	3	3	3
5-10	132,515	18,194	35,234	2,175	2,961	22,175	4	4	7	4	5	5
10-15	129,057	39,448	58,711	4,334	5,941	29,537	4	4	8	5	5	7
15-20	122,320	66,510	86,625	6,378	8,582	35,075	5	4	8	5	5	7
20-25	106,601	88,828	107,599	7,013	9,221	35,005	5	4	8	6	5	8
25-30	93,131	106,663	122,811	7,878	9,444	33,469	5	4	8	5	5	8
30-35	82,733	120,733	135,419	8,396	9,553	32,635	6	4	7	5	5	7
35-40	73,107	127,806	141,330	8,701	9,314	31,540	6	4	7	6	5	9
40-45	64,846	131,872	144,095	9,380	9,128	30,732	6	4	8	5	4	8
45-50	58,238	136,261	147,007	9,961	8,953	29,659	6	4	8	6	5	8
50-60	99,710	277,013	293,394	21,217	17,143	54,740	11	7	15	12	9	14
60-70	79,069	271,227	279,419	22,273	16,158	46,624	9	5	12	10	8	11
70-80	60,617	250,988	252,925	21,515	14,461	37,913	9	4	11	9	6	12
80-90	45,330	221,622	219,482	20,354	12,590	30,803	7	4	9	9	5	8
90-100	32,668	184,846	180,013	18,517	10,792	24,476	6	3	9	6	5	7
100-250	95,518	868,861	725,488	168,304	73,825	98,756	17	11	26	21	15	27
250-500	10,750	266,890	160,613	99,745	32,463	25,931	1	2	2	2	2	3
500 +	4,131	395,318	140,450	248,013	52,252	45,396	0	1	4	1	1	2
Quintile Distribution												
First 20%	286,164	24,232	58,279	6,379	3,973	44,399	8	8	13	7	9	9
Second 20%	286,136	139,091	184,868	13,362	18,051	77,191	11	8	18	11	12	16
Middle 20%	286,159	368,479	419,354	26,144	30,756	107,775	18	12	25	18	16	25
Fourth 20%	286,142	721,667	769,440	54,615	46,431	148,819	30	18	40	32	25	39
Next 15%	214,612	1,054,294	1,036,340	103,631	62,659	148,335	32	19	44	37	26	43
Next 4%	57,230	616,839	486,431	139,495	58,072	67,158	10	6	16	13	9	17
Top 1%	14,307	651,672	294,215	344,382	83,405	70,330	2	2	6	2	2	4
Total	1,430,750	3,576,275	3,248,928	688,008	303,347	664,008	111	74	163	120	99	153

¹ Other includes Habitat for Humanity, Oregon Head Start Association, American Diabetes Association, Oregon Coast Aquarium, SMART, SOLV, St. Vincent de Paul Society of Oregon, The Nature Conservancy, Doernbecher Children's Hospital Foundation, The Oregon Humane Society, The Salvation Army—Oregon, The Oregon Veteran's Home, and Planned Parenthood of Oregon.

**TABLE K.1: OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail)
WITHHOLDING AND ESTIMATED PAYMENTS**

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Withholding from Wages				Estimated Tax Payments			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	5,164	25.8	5,512	1,067	1,094	5.5	2,713	2,480
0-5	85,830	71.3	12,801	149	2,230	1.9	1,144	513
5-10	96,865	73.1	35,234	364	4,220	3.2	2,175	515
10-15	97,120	75.3	58,711	605	6,930	5.4	4,334	625
15-20	98,534	80.6	86,625	879	8,328	6.8	6,378	766
20-25	90,682	85.1	107,599	1,187	7,727	7.2	7,013	908
25-30	81,639	87.7	122,811	1,504	7,446	8.0	7,878	1,058
30-35	73,722	89.1	135,419	1,837	6,990	8.4	8,396	1,201
35-40	65,753	89.9	141,330	2,149	6,556	9.0	8,701	1,327
40-45	58,758	90.6	144,095	2,452	6,321	9.7	9,380	1,484
45-50	53,087	91.2	147,007	2,769	6,088	10.5	9,961	1,636
50-60	91,259	91.5	293,394	3,215	11,479	11.5	21,217	1,848
60-70	72,836	92.1	279,419	3,836	10,207	12.9	22,273	2,182
70-80	56,152	92.6	252,925	4,504	8,521	14.1	21,515	2,525
80-90	42,126	92.9	219,482	5,210	6,997	15.4	20,354	2,909
90-100	30,376	93.0	180,013	5,926	5,530	16.9	18,517	3,348
100-250	85,807	89.8	725,488	8,455	26,670	27.9	168,304	6,311
250-500	8,789	81.8	160,613	18,274	5,757	53.6	99,745	17,326
500 +	3,293	79.7	140,450	42,651	2,929	70.9	248,013	84,675

Quintile Distribution

First 20%	197,502	69.0	58,279	295	8,138	2.8	6,379	784
Second 20%	226,358	79.1	184,868	817	18,059	6.3	13,362	740
Middle 20%	252,155	88.1	419,354	1,663	23,301	8.1	26,144	1,122
Fourth 20%	260,854	91.2	769,440	2,950	31,284	10.9	54,615	1,746
Next 15%	198,812	92.6	1,036,340	5,213	33,839	15.8	103,631	3,062
Next 4%	50,506	88.3	486,431	9,631	18,980	33.2	139,495	7,350
Top 1%	11,605	81.1	294,215	25,352	8,419	58.8	344,382	40,905

Total	1,197,792	83.7	3,248,928	2,712	142,020	9.9	688,008	4,844
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**TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail)
TAX PAID, REFUNDS, AND ZERO BALANCE RETURNS**

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Tax Paid with Return				Tax Refund Due				Zero Balance	
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total
Less than zero	27	0.1	23	848	5,950	29.8	8,189	1,376	14,006	70.1
0-5	9,546	7.9	544	57	84,418	70.1	11,353	134	26,462	22.0
5-10	21,262	16.0	2,961	139	91,347	68.9	22,175	243	19,906	15.0
10-15	24,952	19.3	5,941	238	89,246	69.2	29,537	331	14,859	11.5
15-20	27,597	22.6	8,582	311	86,279	70.5	35,075	407	8,444	6.9
20-25	25,796	24.2	9,221	357	75,925	71.2	35,005	461	4,880	4.6
25-30	23,315	25.0	9,444	405	66,740	71.7	33,469	501	3,076	3.3
30-35	21,251	25.7	9,553	450	59,309	71.7	32,635	550	2,173	2.6
35-40	19,445	26.6	9,314	479	52,015	71.1	31,540	606	1,647	2.3
40-45	17,323	26.7	9,128	527	46,225	71.3	30,732	665	1,298	2.0
45-50	15,465	26.6	8,953	579	41,882	71.9	29,659	708	891	1.5
50-60	26,413	26.5	17,143	649	71,829	72.0	54,740	762	1,468	1.5
60-70	21,503	27.2	16,158	751	56,614	71.6	46,624	824	952	1.2
70-80	16,786	27.7	14,461	861	43,175	71.2	37,913	878	656	1.1
80-90	12,497	27.6	12,590	1,007	32,386	71.4	30,803	951	447	1.0
90-100	8,940	27.4	10,792	1,207	23,464	71.8	24,476	1,043	264	0.8
100-250	30,485	31.9	73,825	2,422	64,235	67.2	98,756	1,537	798	0.8
250-500	4,454	41.4	32,463	7,289	6,171	57.4	25,931	4,202	125	1.2
500 +	1,717	41.6	52,252	30,432	2,366	57.3	45,396	19,187	48	1.2

Quintile Distribution

First 20%	33,077	11.6	3,973	120	190,770	66.7	44,399	233	62,317	21.8
Second 20%	61,860	21.6	18,051	292	200,483	70.1	77,191	385	23,793	8.3
Middle 20%	72,556	25.4	30,756	424	204,701	71.5	107,775	527	8,902	3.1
Fourth 20%	76,395	26.7	46,431	608	205,104	71.7	148,819	726	4,643	1.6
Next 15%	59,289	27.6	62,659	1,057	153,274	71.4	148,335	968	2,049	1.0
Next 4%	19,651	34.3	58,072	2,955	37,051	64.7	67,158	1,813	528	0.9
Top 1%	5,946	41.6	83,405	14,027	8,193	57.3	70,330	8,584	168	1.2

Total	328,774	23.0	303,347	923	999,576	69.9	664,008	664	102,400	7.2
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TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 2003 Full-year returns
DONATIONS TO NONGAME WILDLIFE AND AIDS/HIV EDUCATION FUNDS

AGI Category Distribution

AGI Level (\$000)	Donations to Nongame Wildlife Fund					Donations to AIDS/HIV Education Fund			
	Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)		Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)
Less than zero	39	0.2	206	5		40	0.2	165	4
0-5	975	0.8	2,818	3		1,007	0.8	2,897	3
5-10	1,146	0.9	4,228	4		1,152	0.9	4,120	4
10-15	1,093	0.8	4,265	4		996	0.8	3,562	4
15-20	1,099	0.9	4,961	5		968	0.8	3,759	4
20-25	1,064	1.0	5,336	5		881	0.8	3,606	4
25-30	1,055	1.1	5,172	5		846	0.9	3,515	4
30-35	984	1.2	5,565	6		774	0.9	3,582	5
35-40	1,011	1.4	5,968	6		803	1.1	3,837	5
40-45	958	1.5	5,871	6		711	1.1	3,532	5
45-50	857	1.5	5,876	7		652	1.1	3,564	5
50-60	1,532	1.5	11,047	7		1,157	1.2	7,165	6
60-70	1,189	1.5	9,151	8		855	1.1	5,383	6
70-80	985	1.6	8,657	9		678	1.1	4,468	7
80-90	830	1.8	6,840	8		559	1.2	3,951	7
90-100	672	2.1	5,829	9		499	1.5	3,482	7
100-250	1,808	1.9	17,405	10		1,268	1.3	10,898	9
250-500	84	0.8	1,262	15		72	0.7	1,752	24
500 +	13	0.3	442	34		13	0.3	520	40

Quintile Distribution

First 20%	2,270	0.8	7,656	3		2,296	0.8	7,568	3
Second 20%	2,520	0.9	11,334	4		2,222	0.8	8,381	4
Middle 20%	3,366	1.2	17,838	5		2,700	0.9	11,918	4
Fourth 20%	4,305	1.5	29,706	7		3,219	1.1	18,270	6
Next 15%	3,860	1.8	32,435	8		2,728	1.3	19,041	7
Next 4%	985	1.7	10,301	10		689	1.2	6,383	9
Top 1%	88	0.6	1,629	19		77	0.5	2,197	29

Total	17,394	1.2	110,899	6		13,931	1.0	73,758	5
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TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 2003 Full-year returns
DONATIONS TO CHILD ABUSE PREVENTION AND ALZHEIMER'S RESEARCH

AGI Category Distribution

AGI Level (\$000)	Donations to Child Abuse Prevention				Donations to Alzheimer's Research			
	Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)	Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)
Less than zero	41	0.2	284	7	42	0.2	207	5
0-5	1,481	1.2	5,440	4	933	0.8	2,926	3
5-10	1,679	1.3	6,934	4	1,100	0.8	3,642	3
10-15	1,612	1.2	8,164	5	1,098	0.9	4,613	4
15-20	1,514	1.2	7,601	5	1,097	0.9	4,889	4
20-25	1,441	1.4	7,638	5	1,066	1.0	5,567	5
25-30	1,386	1.5	8,121	6	1,054	1.1	5,225	5
30-35	1,286	1.6	7,150	6	987	1.2	5,264	5
35-40	1,278	1.7	7,491	6	1,032	1.4	5,978	6
40-45	1,199	1.8	7,917	7	954	1.5	5,390	6
45-50	1,078	1.9	8,060	7	899	1.5	6,127	7
50-60	2,000	2.0	15,063	8	1,639	1.6	12,111	7
60-70	1,600	2.0	12,247	8	1,312	1.7	10,451	8
70-80	1,331	2.2	10,660	8	1,048	1.7	9,495	9
80-90	1,144	2.5	9,286	8	931	2.1	8,505	9
90-100	918	2.8	8,667	9	756	2.3	6,400	8
100-250	2,437	2.6	25,524	10	1,995	2.1	20,972	11
250-500	117	1.1	2,389	20	94	0.9	1,709	18
500 +	21	0.5	4,128	197	11	0.3	770	70

Quintile Distribution

First 20%	3,353	1.2	13,388	4	2,189	0.8	7,160	3
Second 20%	3,565	1.2	18,125	5	2,522	0.9	11,458	5
Middle 20%	4,417	1.5	24,968	6	3,377	1.2	17,803	5
Fourth 20%	5,511	1.9	40,297	7	4,505	1.6	31,612	7
Next 15%	5,266	2.5	43,795	8	4,262	2.0	36,847	9
Next 4%	1,326	2.3	15,862	12	1,097	1.9	12,957	12
Top 1%	125	0.9	6,329	51	96	0.7	2,404	25

Total	23,563	1.6	162,764	7	18,048	1.3	120,241	7
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TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 2003 Full-year returns
DONATIONS TO STOP VIOLENCE AND OTHER CHARITIES

AGI Category Distribution

AGI Level (\$000)	Donations to Stop Domestic Violence				Donations to Other Charities ¹			
	Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)	Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)
Less than zero	32	0.2	123	4	16	0.1	81	5
0-5	1,135	0.9	3,371	3	497	0.4	3,445	7
5-10	1,352	1.0	4,854	4	616	0.5	4,874	8
10-15	1,259	1.0	5,297	4	621	0.5	6,501	10
15-20	1,187	1.0	5,133	4	571	0.5	6,717	12
20-25	1,102	1.0	5,135	5	568	0.5	8,121	14
25-30	1,071	1.1	4,835	5	602	0.6	7,862	13
30-35	973	1.2	4,546	5	513	0.6	6,790	13
35-40	999	1.4	4,963	5	545	0.7	8,756	16
40-45	870	1.3	4,384	5	518	0.8	8,067	16
45-50	799	1.4	4,920	6	439	0.8	7,938	18
50-60	1,429	1.4	9,300	7	826	0.8	13,821	17
60-70	1,098	1.4	8,144	7	663	0.8	11,366	17
70-80	936	1.5	6,460	7	551	0.9	12,040	22
80-90	722	1.6	5,020	7	390	0.9	8,376	21
90-100	638	2.0	4,933	8	355	1.1	6,907	19
100-250	1,657	1.7	15,377	9	864	0.9	26,986	31
250-500	88	0.8	1,767	20	40	0.4	2,745	69
500 +	13	0.3	600	46	9	0.2	1,773	197

Quintile Distribution

First 20%	2,654	0.9	9,052	3	1,176	0.4	8,858	8
Second 20%	2,784	1.0	11,834	4	1,387	0.5	16,314	12
Middle 20%	3,369	1.2	15,835	5	1,807	0.6	24,807	14
Fourth 20%	3,987	1.4	24,766	6	2,325	0.8	39,405	17
Next 15%	3,567	1.7	26,000	7	1,958	0.9	42,629	22
Next 4%	906	1.6	9,383	10	505	0.9	16,665	33
Top 1%	93	0.7	2,292	25	46	0.3	4,488	98

Total	17,360	1.2	99,162	6	9,204	0.6	153,166	17
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¹ Other includes Habitat for Humanity, Oregon Head Start Association, American Diabetes Association, Oregon Coast Aquarium, SMART, SOLV, St. Vincent de Paul Society of Oregon, The Nature Conservancy, Doernbecher Children's Hospital Foundation, The Oregon Humane Society, The Salvation Army—Oregon, The Oregon Veteran's Home, and Planned Parenthood of Oregon.

TABLE L: FEDERAL TAXES AND CREDITS (THOUSANDS OF DOLLARS)

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Basic Federal Tax	Federal Alternative Minimum Tax	Federal Tax on IRAs	Total Federal Tax	Federal Non-refundable Credits	Net Federal Tax	Refundable Earned Income Credit
Less than zero	19,983	250	1,666	391	2,307	27	2,280	2,158
0-5	120,426	748	37	139	924	27	897	14,354
5-10	132,515	8,887	51	336	9,273	281	8,992	55,130
10-15	129,057	39,865	42	520	40,427	3,105	37,322	86,822
15-20	122,320	72,084	113	866	73,063	8,306	64,757	75,884
20-25	106,601	114,130	40	1,057	115,227	14,930	100,296	48,710
25-30	93,131	145,778	61	1,297	147,135	19,829	127,306	22,541
30-35	82,733	172,808	69	1,424	174,302	21,951	152,351	4,690
35-40	73,107	192,902	104	1,575	194,582	24,500	170,082	0
40-45	64,846	207,609	94	1,602	209,304	26,247	183,057	0
45-50	58,238	221,554	407	1,693	223,654	27,122	196,532	0
50-60	99,710	466,883	340	3,668	470,891	50,053	420,838	0
60-70	79,069	461,955	453	3,416	465,824	44,852	420,972	0
70-80	60,617	428,628	620	3,075	432,324	36,881	395,443	0
80-90	45,330	461,447	734	2,870	465,051	28,044	437,007	0
90-100	32,668	331,327	938	2,356	334,621	17,908	316,713	0
100-250	95,518	1,814,550	38,983	8,963	1,862,495	33,100	1,829,395	0
250-500	10,750	727,185	48,380	833	776,398	6,094	770,305	0
500 +	4,131	1,163,393	22,750	98	1,186,241	20,742	1,165,499	0

Quintile Distribution

First 20%	286,164	11,939	1,758	916	14,613	470	14,143	79,946
Second 20%	286,136	153,935	173	1,784	155,892	16,878	139,014	178,667
Middle 20%	286,159	521,232	226	4,368	525,825	67,830	457,995	51,675
Fourth 20%	286,142	1,189,324	1,082	9,223	1,199,628	134,537	1,065,092	0
Next 15%	214,612	1,948,583	5,299	13,067	1,966,949	123,457	1,843,492	0
Next 4%	57,230	1,342,358	37,790	5,966	1,386,115	14,233	1,371,882	0
Top 1%	14,307	1,864,612	69,553	854	1,935,019	26,593	1,908,426	0

Total	1,430,750	7,031,983	115,881	36,178	7,184,041	383,997	6,800,044	310,288
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TABLE L.1: FEDERAL TAXES AND CREDITS (Detail)

2003 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Basic Federal Tax				Alternative Minimum Tax				Federal Tax on IRAs				Net Federal Tax			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	11	0.1	250	22,719	51	0.3	1,666	32,676	381	1.9	391	1,025	420	2.1	2,280	5,428
0-5	8,644	7.2	748	86	24	0.0	37	1,553	672	0.6	139	207	9,177	7.6	897	98
5-10	50,203	37.9	8,887	177	47	0.0	51	1,085	1,326	1.0	336	253	49,504	37.4	8,992	182
10-15	76,862	59.6	39,865	519	48	0.0	42	865	1,882	1.5	520	276	70,041	54.3	37,322	533
15-20	92,016	75.2	72,084	783	43	0.0	113	2,620	2,610	2.1	866	332	77,405	63.3	64,757	837
20-25	93,949	88.1	114,130	1,215	34	0.0	40	1,172	3,015	2.8	1,057	351	78,139	73.3	100,296	1,284
25-30	87,697	94.2	145,778	1,662	17	0.0	61	3,587	3,132	3.4	1,297	414	73,839	79.3	127,306	1,724
30-35	79,866	96.5	172,808	2,164	36	0.0	69	1,917	3,014	3.6	1,424	472	69,818	84.4	152,351	2,182
35-40	71,536	97.9	192,902	2,697	40	0.1	104	2,610	3,025	4.1	1,575	521	64,350	88.0	170,082	2,643
40-45	63,841	98.5	207,609	3,252	38	0.1	94	2,461	2,865	4.4	1,602	559	58,950	90.9	183,057	3,105
45-50	57,596	98.9	221,554	3,847	67	0.1	407	6,067	2,693	4.6	1,693	629	54,518	93.6	196,532	3,605
50-60	98,975	99.3	466,883	4,717	184	0.2	340	1,846	5,203	5.2	3,668	705	96,253	96.5	420,838	4,372
60-70	78,729	99.6	461,955	5,868	218	0.3	453	2,079	4,439	5.6	3,416	769	77,771	98.4	420,972	5,413
70-80	60,473	99.8	428,628	7,088	314	0.5	620	1,976	3,485	5.7	3,075	882	60,064	99.1	395,443	6,584
80-90	45,232	99.8	461,447	10,202	354	0.8	734	2,073	2,622	5.8	2,870	1,095	45,071	99.4	437,007	9,696
90-100	32,611	99.8	331,327	10,160	458	1.4	938	2,048	1,852	5.7	2,356	1,272	32,550	99.6	316,713	9,730
100-250	95,355	99.8	1,814,550	19,029	15,885	16.6	38,983	2,454	4,793	5.0	8,963	1,870	95,287	99.8	1,829,395	19,199
250-500	10,715	99.7	727,185	67,866	8,724	81.2	48,380	5,546	270	2.5	833	3,086	10,721	99.7	770,305	71,850
500 +	4,126	99.9	1,163,393	281,966	1,451	35.1	22,750	15,679	71	1.7	98	1,380	4,125	99.9	1,165,499	282,545

Quintile Distribution

First 20%	66,526	23.2	11,939	179	128	0.0	1,758	13,738	2,555	0.9	916	358	66,422	23.2	14,143	213
Second 20%	202,289	70.7	153,935	761	105	0.0	173	1,648	5,579	1.9	1,784	320	174,417	61.0	139,014	797
Middle 20%	270,944	94.7	521,232	1,924	94	0.0	226	2,400	9,986	3.5	4,368	437	232,787	81.3	457,995	1,967
Fourth 20%	283,182	99.0	1,189,324	4,200	402	0.1	1,082	2,691	14,023	4.9	9,223	658	269,942	94.3	1,065,092	3,946
Next 15%	214,091	99.8	1,948,583	9,102	2,556	1.2	5,299	2,073	12,200	5.7	13,067	1,071	213,041	99.3	1,843,492	8,653
Next 4%	57,135	99.8	1,342,358	23,494	15,011	26.2	37,790	2,518	2,683	4.7	5,966	2,224	57,120	99.8	1,371,882	24,018
Top 1%	14,270	99.7	1,864,612	130,667	9,737	68.1	69,553	7,143	324	2.3	854	2,636	14,274	99.8	1,908,426	133,699

Total	1,108,437	77.5	7,031,983	6,344	28,033	2.0	115,881	4,134	47,350	3.3	36,178	764	1,028,003	71.9	6,800,044	6,615
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TABLE L.1 (cont.): FEDERAL TAXES AND CREDITS (Detail) 2003 Full-year returns
FEDERAL CHILD AND DEPENDENT CARE, ELDERLY OR DISABLED, AND CHILD TAX CREDITS

AGI Category Distribution

AGI Level (\$000)	Federal Child and Dependent Care Credit				Federal Elderly or Disabled Credit				Federal Child Tax Credit			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	*	*	*	*	*	*	*	*	15	0.1	17	1,119
0-5	2	0.0	2	1,155	5	0.0	1	243	11	0.0	4	357
5-10	3	0.0	0	88	112	0.1	7	60	30	0.0	12	389
10-15	761	0.6	84	111	386	0.3	76	198	2,891	2.2	354	122
15-20	3,225	2.6	975	302	258	0.2	26	100	11,093	9.1	3,421	308
20-25	4,284	4.0	2,098	490	59	0.1	10	166	16,775	15.7	7,746	462
25-30	4,438	4.8	2,375	535	0	0.0	0	0	19,590	21.0	11,805	603
30-35	3,875	4.7	2,051	529	0	0.0	0	0	19,734	23.9	14,816	751
35-40	3,644	5.0	1,740	478	0	0.0	0	0	19,353	26.5	17,289	893
40-45	3,632	5.6	1,512	416	0	0.0	0	0	18,729	28.9	18,874	1,008
45-50	3,580	6.1	1,487	415	0	0.0	0	0	18,285	31.4	19,730	1,079
50-60	7,136	7.2	2,993	419	0	0.0	0	0	33,164	33.3	38,005	1,146
60-70	6,515	8.2	2,921	448	0	0.0	0	0	27,951	35.4	32,457	1,161
70-80	5,302	8.7	2,379	449	0	0.0	0	0	21,753	35.9	25,261	1,161
80-90	4,145	9.1	1,898	458	0	0.0	0	0	16,289	35.9	18,740	1,150
90-100	2,984	9.1	1,352	453	0	0.0	0	0	11,852	36.3	13,833	1,167
100-250	7,805	8.2	3,470	445	0	0.0	0	0	20,036	21.0	19,772	987
250-500	568	5.3	267	471	0	0.0	0	0	0	0.0	0	0
500 +	117	2.8	67	569	0	0.0	0	0	0	0.0	0	0

Quintile Distribution

First 20%	8	0.0	4	490	162	0.1	13	78	60	0.0	34	568
Second 20%	5,742	2.0	1,862	324	623	0.2	103	165	20,383	7.1	6,512	319
Middle 20%	13,401	4.7	6,967	520	35	0.0	5	135	63,117	22.1	43,316	686
Fourth 20%	18,770	6.6	7,977	425	0	0.0	0	0	90,774	31.7	99,251	1,093
Next 15%	18,998	8.9	8,604	453	0	0.0	0	0	77,078	35.9	88,638	1,150
Next 4%	4,456	7.8	1,944	436	0	0.0	0	0	6,139	10.7	4,384	714
Top 1%	641	4.5	315	491	0	0.0	0	0	0	0.0	0	0

Total	62,016	4.3	27,673	446	820	0.1	120	146	257,551	18.0	242,135	940
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* Summary information for this category has been combined with the previous (or following) category due to the low count.
 Oregon Department of Revenue
 2003 Personal Income Tax Statistics

TABLE L.1 (cont.): FEDERAL TAXES AND CREDITS (Detail)

2003 Full-year returns

FEDERAL EDUCATION, ADOPTION, AND FOREIGN TAX CREDITS

AGI Category Distribution

AGI Level (\$000)	Federal Education Credit				Federal Adoption Credit				Federal Foreign Tax Credit			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	5	0.0	5	986	0	0.0	0	0	15	0.1	1	33
0-5	65	0.1	7	103	0	0.0	0	0	740	0.6	13	18
5-10	1,521	1.1	195	128	*	*	*	*	682	0.5	16	23
10-15	4,877	3.8	1,771	363	4	0.0	1	238	1,400	1.1	47	34
15-20	4,963	4.1	2,882	581	4	0.0	1	281	1,761	1.4	62	35
20-25	4,692	4.4	2,874	612	19	0.0	7	383	1,925	1.8	78	40
25-30	4,540	4.9	2,926	644	34	0.0	24	697	2,005	2.2	99	50
30-35	4,779	5.8	3,294	689	41	0.0	39	945	2,016	2.4	103	51
35-40	4,969	6.8	3,754	755	71	0.1	90	1,269	2,090	2.9	112	54
40-45	4,834	7.5	3,894	806	86	0.1	124	1,446	2,101	3.2	131	62
45-50	4,325	7.4	3,491	807	105	0.2	195	1,862	2,107	3.6	152	72
50-60	8,166	8.2	7,461	914	196	0.2	493	2,517	4,295	4.3	297	69
60-70	8,138	10.3	7,821	961	162	0.2	522	3,222	4,049	5.1	325	80
70-80	7,232	11.9	7,538	1,042	117	0.2	480	4,102	3,461	5.7	301	87
80-90	5,408	11.9	5,846	1,081	94	0.2	445	4,735	3,027	6.7	351	116
90-100	2,402	7.4	1,481	616	52	0.2	266	5,114	2,556	7.8	284	111
100-250	231	0.2	21	92	187	0.2	1,216	6,500	12,134	12.7	2,914	240
250-500	0	0.0	0	0	3	0.0	13	4,490	2,799	26.0	1,684	602
500 +	0	0.0	0	0	*	*	*	*	1,692	41.0	10,007	5,914

Quintile Distribution

First 20%	2,012	0.7	299	149	*	*	*	*	1,566	0.5	32	21
Second 20%	11,408	4.0	5,773	506	14	0.0	4	288	3,838	1.3	142	37
Middle 20%	15,514	5.4	10,466	675	132	0.0	127	963	6,551	2.3	324	49
Fourth 20%	23,002	8.0	20,030	871	493	0.2	1,086	2,203	11,196	3.9	764	68
Next 15%	19,211	9.0	18,692	973	433	0.2	1,976	4,564	14,775	6.9	1,594	108
Next 4%	0	0.0	0	0	100	0.2	710	7,103	8,574	15.0	2,488	290
Top 1%	0	0.0	0	0	3	0.0	13	4,490	4,355	30.4	11,632	2,671

Total	71,147	5.0	55,260	777	1,175	0.1	3,917	3,334	50,855	3.6	16,976	334
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* Summary information for this category has been combined with the previous (or following) category due to the low count.

TABLE L.1 (cont.): FEDERAL TAXES AND CREDITS (Detail)

2003 Full-year returns

FEDERAL RETIREMENT, HOME MORTGAGE, AND OTHER CREDITS

AGI Category Distribution

AGI Level (\$000)	Federal Retirement Credit				Home Mortgage Credits				Federal Other Credits			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	2	0.0	2	898	*	*	*	*	*	*	*	*
0-5	2	0.0	1	505	*	*	*	*	18	0.0	2	99
5-10	490	0.4	49	99	4	0.0	0	121	17	0.0	2	131
10-15	2,369	1.8	750	316	9	0.0	2	252	107	0.1	20	191
15-20	5,423	4.4	894	165	21	0.0	9	424	131	0.1	35	268
20-25	9,668	9.1	2,010	208	49	0.0	31	633	186	0.2	77	414
25-30	6,305	6.8	2,476	393	64	0.1	41	639	165	0.2	83	505
30-35	7,177	8.7	1,440	201	81	0.1	51	628	224	0.3	158	705
35-40	7,750	10.6	1,271	164	87	0.1	62	712	244	0.3	182	745
40-45	8,112	12.5	1,438	177	90	0.1	69	767	252	0.4	205	814
45-50	9,593	16.5	1,765	184	68	0.1	55	810	250	0.4	246	984
50-60	5	0.0	1	293	124	0.1	107	865	583	0.6	694	1,190
60-70	0	0.0	0	0	79	0.1	83	1,052	604	0.8	723	1,196
70-80	0	0.0	0	0	43	0.1	47	1,096	609	1.0	874	1,435
80-90	0	0.0	0	0	20	0.0	24	1,203	573	1.3	740	1,291
90-100	0	0.0	0	0	16	0.0	8	503	510	1.6	684	1,340
100-250	0	0.0	0	0	39	0.0	38	966	3,160	3.3	5,670	1,794
250-500	0	0.0	0	0	4	0.0	5	1,342	501	4.7	4,125	8,233
500 +	0	0.0	0	0	2	0.0	1	714	530	12.8	10,666	20,124

Quintile Distribution

First 20%	660	0.2	83	125	6	0.0	1	106	43	0.0	4	103
Second 20%	11,263	3.9	2,383	212	48	0.0	22	451	306	0.1	79	259
Middle 20%	25,119	8.8	6,065	241	235	0.1	156	662	659	0.2	403	612
Fourth 20%	19,854	6.9	3,565	180	358	0.1	289	806	1,475	0.5	1,575	1,068
Next 15%	0	0.0	0	0	132	0.1	146	1,107	2,814	1.3	3,807	1,353
Next 4%	0	0.0	0	0	15	0.0	15	1,018	2,360	4.1	4,690	1,987
Top 1%	0	0.0	0	0	6	0.0	7	1,132	1,007	7.0	14,626	14,525

Total	56,896	4.0	12,095	213	800	0.1	635	793	8,664	0.6	25,186	2,907
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* Summary information for this category has been combined with the previous (or following) category due to the low count.

TABLE L.1 (cont.): FEDERAL TAXES AND CREDITS (Detail)

2003 Full-year returns

FEDERAL TOTAL AND EARNED INCOME CREDITS

AGI Category Distribution

AGI Level (\$000)	Total Non-refundable Federal Credits				Refundable Federal Earned Income Credit			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	36	0.2	27	751	2,609	13.1	2,158	827
0-5	821	0.7	27	33	24,631	20.5	14,354	583
5-10	2,794	2.1	281	101	41,962	31.7	55,130	1,314
10-15	12,401	9.6	3,105	250	32,835	25.4	86,822	2,644
15-20	24,921	20.4	8,306	333	28,538	23.3	75,884	2,659
20-25	32,699	30.7	14,930	457	26,888	25.2	48,710	1,812
25-30	30,124	32.3	19,829	658	23,219	24.9	22,541	971
30-35	29,090	35.2	21,951	755	10,410	12.6	4,690	451
35-40	28,483	39.0	24,500	860	0	0.0	0	0
40-45	27,511	42.4	26,247	954	0	0.0	0	0
45-50	26,724	45.9	27,122	1,015	0	0.0	0	0
50-60	41,686	41.8	50,053	1,201	0	0.0	0	0
60-70	36,130	45.7	44,852	1,241	0	0.0	0	0
70-80	28,821	47.5	36,881	1,280	0	0.0	0	0
80-90	21,974	48.5	28,044	1,276	0	0.0	0	0
90-100	15,479	47.4	17,908	1,157	0	0.0	0	0
100-250	35,505	37.2	33,100	932	0	0.0	0	0
250-500	3,568	33.2	6,094	1,708	0	0.0	0	0
500 +	2,045	49.5	20,742	10,143	0	0.0	0	0

Quintile Distribution

First 20%	4,406	1.5	470	107	73,860	25.8	79,946	1,082
Second 20%	49,692	17.4	16,878	340	68,556	24.0	178,667	2,606
Middle 20%	98,676	34.5	67,830	687	48,676	17.0	51,675	1,062
Fourth 20%	123,334	43.1	134,537	1,091	0	0.0	0	0
Next 15%	100,954	47.0	123,457	1,223	0	0.0	0	0
Next 4%	18,321	32.0	14,233	777	0	0.0	0	0
Top 1%	5,429	37.9	26,593	4,898	0	0.0	0	0

Total	400,812	28.0	383,997	958	191,092	13.4	310,288	1,624
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Tables for Selected Groups of Full-Year Resident Returns

Breakdowns by tax status (taxable or nontaxable); standard or itemized deductions; filing status (single, joint, head of household, or married filing separately); and family size are provided.

TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2003 Full-year standard deduction returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	10,452	10,736	-181,210	1,776	53	3,419	21,407	155	12	4	7
0-5	110,237	78,870	292,712	1,457	649	6,034	200,241	118,336	6,069	2,958	3,111
5-10	109,826	128,808	816,241	1,076	7,966	18,228	230,981	563,164	33,682	15,868	17,815
10-15	96,745	155,660	1,205,694	776	25,899	38,994	222,310	924,517	62,770	26,199	36,572
15-20	87,128	156,246	1,518,964	751	52,505	54,599	204,108	1,215,215	88,367	29,988	58,380
20-25	71,277	134,613	1,596,021	634	74,630	55,198	168,589	1,305,496	99,866	26,670	73,196
25-30	56,255	110,229	1,540,932	1,018	85,998	49,752	135,334	1,274,701	100,508	20,841	79,666
30-35	43,065	85,440	1,394,122	613	88,808	45,977	105,269	1,157,639	93,174	14,763	78,410
35-40	31,936	66,450	1,193,817	363	75,140	43,790	81,671	995,934	81,178	11,017	70,161
40-45	23,518	51,589	996,674	784	60,954	38,467	62,998	836,880	68,820	8,365	60,455
45-50	17,610	40,310	834,388	465	49,728	34,154	49,024	703,257	58,257	6,385	51,872
50-60	22,500	53,611	1,226,138	629	69,243	60,530	66,304	1,032,444	86,216	8,392	77,824
60-70	12,324	30,663	795,597	663	40,947	41,021	38,192	676,927	57,063	4,783	52,279
70-80	6,712	16,552	499,776	380	23,028	25,618	21,013	430,830	36,666	2,619	34,046
80-90	3,557	8,664	300,743	208	12,314	14,832	11,142	262,975	22,546	1,386	21,160
90-100	1,972	4,833	186,535	150	6,843	9,484	6,248	164,208	14,155	805	13,351
100-250	3,648	8,706	488,977	608	12,676	20,256	11,598	445,188	38,876	1,811	37,065
250-500	346	802	114,469	282	1,204	2,920	1,120	109,511	9,732	374	9,358
500 +	128	327	126,676	407	443	1,381	422	124,837	11,132	593	10,539

Quintile Distribution

First 20%	141,856	110,083	226,953	3,450	1,293	11,686	263,892	189,647	10,041	4,960	5,082
Second 20%	141,843	190,946	1,303,575	1,270	18,757	34,209	310,001	946,880	59,911	27,068	32,843
Middle 20%	141,844	250,002	2,348,882	1,190	76,657	82,511	331,382	1,869,632	134,829	47,103	87,725
Fourth 20%	141,849	274,249	3,708,338	1,983	201,131	125,351	339,611	3,056,435	239,516	52,147	187,369
Next 15%	106,383	230,902	4,453,300	2,190	272,126	174,650	282,891	3,733,761	306,857	37,591	269,266
Next 4%	28,369	69,817	1,901,480	1,483	94,435	98,228	87,685	1,624,403	137,362	10,974	126,388
Top 1%	7,092	17,110	1,004,737	1,474	24,627	38,018	22,508	921,454	80,573	3,978	76,595

Total	709,236	1,143,109	14,947,267	13,040	689,025	564,654	1,637,970	12,342,214	969,089	183,822	785,267
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2003 Full-year standard deduction returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	10,452	1.0	-17,337	170	5	327	2,048	15	1	0	1	0.0	4.7
0-5	110,237	0.7	2,655	13	6	55	1,817	1,074	55	27	28	1.1	2.6
5-10	109,826	1.2	7,432	10	73	166	2,103	5,128	307	145	162	2.2	3.2
10-15	96,745	1.6	12,463	8	268	403	2,298	9,556	649	271	378	3.0	4.0
15-20	87,128	1.8	17,434	9	603	627	2,343	13,948	1,014	344	670	3.8	4.8
20-25	71,277	1.9	22,392	9	1,047	774	2,365	18,316	1,401	374	1,027	4.6	5.6
25-30	56,255	2.0	27,392	18	1,529	884	2,406	22,659	1,787	371	1,416	5.2	6.2
30-35	43,065	2.0	32,373	14	2,062	1,068	2,444	26,881	2,164	343	1,821	5.6	6.8
35-40	31,936	2.1	37,382	11	2,353	1,371	2,557	31,185	2,542	345	2,197	5.9	7.0
40-45	23,518	2.2	42,379	33	2,592	1,636	2,679	35,585	2,926	356	2,571	6.1	7.2
45-50	17,610	2.3	47,382	26	2,824	1,940	2,784	39,935	3,308	363	2,946	6.2	7.4
50-60	22,500	2.4	54,495	28	3,078	2,690	2,947	45,886	3,832	373	3,459	6.3	7.5
60-70	12,324	2.5	64,557	54	3,323	3,329	3,099	54,928	4,630	388	4,242	6.6	7.7
70-80	6,712	2.5	74,460	57	3,431	3,817	3,131	64,188	5,463	390	5,073	6.8	7.9
80-90	3,557	2.4	84,550	59	3,462	4,170	3,132	73,932	6,339	390	5,949	7.0	8.0
90-100	1,972	2.5	94,592	76	3,470	4,809	3,168	83,270	7,178	408	6,770	7.2	8.1
100-250	3,648	2.4	134,040	167	3,475	5,553	3,179	122,036	10,657	497	10,160	7.6	8.3
250-500	346	2.3	330,835	816	3,479	8,439	3,237	316,505	28,127	1,080	27,047	8.2	8.5
500 +	128	2.6	989,658	3,176	3,459	10,791	3,294	975,291	86,968	4,633	82,335	8.3	8.4

Quintile Distribution

First 20%	141,856	0.8	1,600	24	9	82	1,860	1,337	71	35	36	2.2	2.7
Second 20%	141,843	1.3	9,190	9	132	241	2,186	6,676	422	191	232	2.5	3.5
Middle 20%	141,844	1.8	16,560	8	540	582	2,336	13,181	951	332	619	3.7	4.7
Fourth 20%	141,849	1.9	26,143	14	1,418	884	2,394	21,547	1,689	368	1,321	5.1	6.1
Next 15%	106,383	2.2	41,861	21	2,558	1,642	2,659	35,097	2,885	353	2,531	6.0	7.2
Next 4%	28,369	2.5	67,027	52	3,329	3,463	3,091	57,260	4,842	387	4,455	6.6	7.8
Top 1%	7,092	2.4	141,672	208	3,473	5,361	3,174	129,929	11,361	561	10,800	7.6	8.3

Total	709,236	1.6	21,075	18	972	796	2,310	17,402	1,366	259	1,107	5.3	6.4
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2003 Full-year itemized deductions returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	9,531	19,024	-775,846	13,964	335	16,122	166,061	1,010	82	30	52
0-5	10,189	15,947	27,746	2,177	107	3,036	105,639	1,343	89	64	25
5-10	22,689	33,887	175,670	2,864	377	8,766	213,964	31,807	1,775	1,396	379
10-15	32,312	54,667	406,220	4,089	3,504	22,962	325,316	121,409	7,340	4,464	2,876
15-20	35,192	65,259	615,694	4,152	10,554	41,284	364,188	247,335	16,102	7,972	8,130
20-25	35,324	70,908	795,025	4,347	22,011	58,260	374,030	378,981	26,287	10,655	15,632
25-30	36,876	76,289	1,015,765	4,030	37,561	79,900	387,867	538,307	39,403	12,405	26,997
30-35	39,668	84,390	1,290,035	4,295	57,455	95,817	424,665	738,771	56,195	13,872	42,323
35-40	41,171	91,702	1,544,449	3,887	74,811	113,878	454,919	929,438	72,497	14,852	57,645
40-45	41,328	96,273	1,755,898	4,462	87,826	125,426	467,496	1,095,364	86,994	15,577	71,417
45-50	40,628	98,654	1,929,746	4,495	96,309	129,260	475,193	1,244,487	100,212	15,824	84,388
50-60	77,210	196,914	4,239,616	8,372	207,428	282,408	953,931	2,822,795	230,616	31,426	199,189
60-70	66,745	179,408	4,328,257	7,760	201,260	269,731	887,876	2,990,149	247,806	28,859	218,948
70-80	53,905	148,982	4,032,629	6,186	175,066	230,699	768,373	2,875,699	241,074	24,133	216,941
80-90	41,773	117,825	3,541,982	5,586	140,758	177,829	635,902	2,598,074	219,847	19,385	200,462
90-100	30,696	88,223	2,907,558	4,083	105,276	124,400	502,684	2,185,630	186,318	14,822	171,495
100-250	91,870	265,286	12,745,490	27,399	318,885	423,595	1,877,569	10,161,536	883,259	51,463	831,796
250-500	10,404	30,886	3,467,233	12,813	36,199	70,871	366,947	3,009,349	267,271	9,740	257,532
500 +	4,003	11,454	4,967,774	25,264	13,914	77,592	444,544	4,458,501	399,876	15,097	384,779

Quintile Distribution

First 20%	144,302	257,825	1,221,195	31,514	36,112	148,420	1,539,511	770,352	50,856	24,283	26,574
Second 20%	144,303	313,409	4,939,268	15,036	223,900	367,827	1,564,280	2,879,814	221,327	51,031	170,296
Middle 20%	144,302	361,142	7,514,927	15,731	369,470	501,487	1,749,694	4,948,049	402,271	57,791	344,479
Fourth 20%	144,304	396,848	10,595,062	17,313	460,975	607,795	2,036,330	7,532,835	630,774	64,335	566,440
Next 15%	108,228	310,981	12,103,777	20,552	373,611	461,341	1,947,933	9,354,148	805,129	54,984	750,145
Next 4%	28,860	84,755	6,325,124	19,408	100,493	162,460	783,381	5,304,405	467,552	20,890	446,662
Top 1%	7,215	21,018	6,311,588	30,670	25,075	102,506	576,033	5,640,381	505,132	18,721	486,411

Total	721,514	1,745,978	49,010,942	150,223	1,589,637	2,351,836	10,197,164	36,429,984	3,083,042	292,034	2,791,008
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2003 Full-year itemized deductions returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	9,531	2.0	-81,402	1,465	35	1,692	17,423	106	9	3	5	0.0	5.1
0-5	10,189	1.6	2,723	214	11	298	10,368	132	9	6	3	0.1	1.9
5-10	22,689	1.5	7,743	126	17	386	9,430	1,402	78	62	17	0.2	1.2
10-15	32,312	1.7	12,572	127	108	711	10,068	3,757	227	138	89	0.7	2.4
15-20	35,192	1.9	17,495	118	300	1,173	10,349	7,028	458	227	231	1.3	3.3
20-25	35,324	2.0	22,507	123	623	1,649	10,589	10,729	744	302	443	2.0	4.1
25-30	36,876	2.1	27,545	109	1,019	2,167	10,518	14,598	1,069	336	732	2.7	5.0
30-35	39,668	2.1	32,521	108	1,448	2,416	10,706	18,624	1,417	350	1,067	3.3	5.7
35-40	41,171	2.2	37,513	94	1,817	2,766	11,050	22,575	1,761	361	1,400	3.7	6.2
40-45	41,328	2.3	42,487	108	2,125	3,035	11,312	26,504	2,105	377	1,728	4.1	6.5
45-50	40,628	2.4	47,498	111	2,371	3,182	11,696	30,631	2,467	390	2,077	4.4	6.8
50-60	77,210	2.6	54,910	108	2,687	3,658	12,355	36,560	2,987	407	2,580	4.7	7.1
60-70	66,745	2.7	64,848	116	3,015	4,041	13,303	44,800	3,713	432	3,280	5.1	7.3
70-80	53,905	2.8	74,810	115	3,248	4,280	14,254	53,348	4,472	448	4,025	5.4	7.5
80-90	41,773	2.8	84,791	134	3,370	4,257	15,223	62,195	5,263	464	4,799	5.7	7.7
90-100	30,696	2.9	94,721	133	3,430	4,053	16,376	71,202	6,070	483	5,587	5.9	7.8
100-250	91,870	2.9	138,734	298	3,471	4,611	20,437	110,608	9,614	560	9,054	6.5	8.2
250-500	10,404	3.0	333,260	1,232	3,479	6,812	35,270	289,249	25,689	936	24,753	7.4	8.6
500 +	4,003	2.9	1,241,013	6,311	3,476	19,383	111,053	1,113,790	99,894	3,771	96,123	7.7	8.6

Quintile Distribution

First 20%	144,302	1.8	8,463	218	250	1,029	10,669	5,339	352	168	184	2.2	3.5
Second 20%	144,303	2.2	34,229	104	1,552	2,549	10,840	19,957	1,534	354	1,180	3.4	5.9
Middle 20%	144,302	2.5	52,078	109	2,560	3,475	12,125	34,290	2,788	401	2,387	4.6	7.0
Fourth 20%	144,304	2.8	73,422	120	3,195	4,212	14,111	52,201	4,371	446	3,925	5.3	7.5
Next 15%	108,228	2.9	111,836	190	3,452	4,263	17,998	86,430	7,439	508	6,931	6.2	8.0
Next 4%	28,860	2.9	219,166	673	3,482	5,629	27,144	183,798	16,201	724	15,477	7.1	8.4
Top 1%	7,215	2.9	874,787	4,251	3,475	14,207	79,838	781,758	70,011	2,595	67,417	7.7	8.6

Total	721,514	2.4	67,928	208	2,203	3,260	14,133	50,491	4,273	405	3,868	5.7	7.7
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2003 Full-year single returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	11,616	8,219	-201,151	3,998	100	5,201	54,828	412	32	5	27
0-5	103,257	53,103	272,285	2,713	684	6,475	213,612	112,071	5,760	2,618	3,142
5-10	98,711	77,433	731,101	2,575	8,098	20,860	273,240	472,541	29,024	10,377	18,647
10-15	77,886	74,619	967,528	2,860	28,173	44,109	261,580	671,450	48,025	10,795	37,230
15-20	65,507	66,562	1,140,102	2,614	56,889	56,536	227,475	826,272	63,546	9,969	53,577
20-25	53,003	54,673	1,188,004	2,564	81,049	53,531	195,778	877,991	70,067	8,343	61,724
25-30	44,151	45,778	1,211,352	2,756	97,434	56,440	183,931	888,182	72,414	6,958	65,456
30-35	37,616	39,112	1,218,981	2,190	106,454	56,933	180,196	887,366	73,417	5,949	67,468
35-40	29,718	30,940	1,111,549	2,102	93,625	54,315	166,794	806,360	67,462	4,784	62,678
40-45	23,252	24,292	985,751	2,055	76,571	54,866	153,347	709,686	59,871	3,835	56,036
45-50	18,363	19,262	870,045	2,194	61,712	53,459	138,939	622,576	52,866	3,120	49,746
50-60	24,714	25,938	1,346,678	3,907	84,360	84,881	217,386	969,928	83,021	4,400	78,621
60-70	13,690	14,430	883,731	2,522	47,064	53,932	141,677	647,115	55,860	2,523	53,337
70-80	8,005	8,448	597,136	1,798	27,579	34,680	93,371	445,729	38,719	1,623	37,096
80-90	4,886	5,191	413,553	1,531	16,926	23,020	62,506	314,304	27,431	1,052	26,379
90-100	3,025	3,202	286,381	850	10,476	14,589	42,636	220,182	19,281	684	18,597
100-250	8,414	8,978	1,180,169	6,183	29,234	55,103	160,002	945,186	83,574	2,650	80,924
250-500	1,027	1,073	341,795	2,451	3,582	9,363	34,894	296,560	26,509	801	25,709
500 +	435	451	528,682	6,308	1,519	10,393	53,827	469,362	42,160	1,991	40,169

Quintile Distribution

First 20%	125,457	68,291	126,644	6,917	1,049	12,988	293,109	145,818	7,646	3,485	4,162
Second 20%	125,459	105,257	1,090,681	3,569	17,757	37,142	371,556	722,367	46,776	14,491	32,284
Middle 20%	125,454	126,321	2,096,690	5,191	100,774	101,698	436,510	1,512,620	115,538	18,800	96,738
Fourth 20%	125,454	130,108	3,574,610	7,197	290,416	164,228	542,145	2,618,699	214,279	19,863	194,416
Next 15%	94,088	98,508	4,461,003	10,835	313,063	262,420	705,284	3,215,646	273,184	16,005	257,179
Next 4%	25,092	26,556	2,067,864	7,253	86,641	114,767	314,740	1,565,883	136,536	5,352	131,183
Top 1%	6,272	6,663	1,656,179	13,210	21,830	55,444	192,674	1,402,238	125,081	4,482	120,599

Total	627,276	561,704	15,073,671	54,172	831,530	748,685	2,856,018	11,183,272	919,040	82,478	836,562
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2003 Full-year single returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	11,616	0.7	-17,317	344	9	448	4,720	35	3	1	2	0.0	6.5
0-5	103,257	0.5	2,637	26	7	63	2,069	1,085	56	25	30	1.2	2.8
5-10	98,711	0.8	7,407	26	82	211	2,768	4,787	294	105	189	2.6	3.9
10-15	77,886	1.0	12,422	37	362	566	3,359	8,621	617	139	478	3.8	5.5
15-20	65,507	1.0	17,404	40	868	863	3,473	12,614	970	152	818	4.7	6.5
20-25	53,003	1.0	22,414	48	1,529	1,010	3,694	16,565	1,322	157	1,165	5.2	7.0
25-30	44,151	1.0	27,437	62	2,207	1,278	4,166	20,117	1,640	158	1,483	5.4	7.4
30-35	37,616	1.0	32,406	58	2,830	1,514	4,790	23,590	1,952	158	1,794	5.5	7.6
35-40	29,718	1.0	37,403	71	3,150	1,828	5,613	27,134	2,270	161	2,109	5.6	7.8
40-45	23,252	1.0	42,394	88	3,293	2,360	6,595	30,522	2,575	165	2,410	5.7	7.9
45-50	18,363	1.0	47,380	120	3,361	2,911	7,566	33,904	2,879	170	2,709	5.7	8.0
50-60	24,714	1.0	54,491	158	3,413	3,435	8,796	39,246	3,359	178	3,181	5.8	8.1
60-70	13,690	1.1	64,553	184	3,438	3,940	10,349	47,269	4,080	184	3,896	6.0	8.2
70-80	8,005	1.1	74,595	225	3,445	4,332	11,664	55,681	4,837	203	4,634	6.2	8.3
80-90	4,886	1.1	84,640	313	3,464	4,712	12,793	64,327	5,614	215	5,399	6.4	8.4
90-100	3,025	1.1	94,671	281	3,463	4,823	14,095	72,787	6,374	226	6,148	6.5	8.4
100-250	8,414	1.1	140,263	735	3,475	6,549	19,016	112,335	9,933	315	9,618	6.9	8.6
250-500	1,027	1.0	332,809	2,387	3,488	9,117	33,977	288,763	25,813	780	25,033	7.5	8.7
500 +	435	1.0	1,215,361	14,500	3,492	23,892	123,740	1,078,992	96,920	4,577	92,343	7.6	8.6

Quintile Distribution

First 20%	125,457	0.5	1,010	55	8	104	2,336	1,162	61	28	33	3.3	2.9
Second 20%	125,459	0.8	8,694	28	142	296	2,962	5,758	373	116	257	3.0	4.5
Middle 20%	125,454	1.0	16,713	41	803	811	3,479	12,057	921	150	771	4.6	6.4
Fourth 20%	125,454	1.0	28,493	57	2,315	1,309	4,322	20,874	1,708	158	1,550	5.4	7.4
Next 15%	94,088	1.0	47,413	115	3,327	2,789	7,496	34,177	2,904	170	2,733	5.8	8.0
Next 4%	25,092	1.1	82,411	289	3,453	4,574	12,543	62,406	5,441	213	5,228	6.3	8.4
Top 1%	6,272	1.1	264,059	2,106	3,481	8,840	30,720	223,571	19,943	715	19,228	7.3	8.6

Total	627,276	0.9	24,030	86	1,326	1,194	4,553	17,828	1,465	132	1,334	5.5	7.5
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2003 Full-year joint returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	7,195	19,167	-664,122	10,707	247	13,478	121,000	689	57	26	31
0-5	8,720	22,366	23,299	728	48	1,917	65,366	1,332	81	77	4
5-10	15,747	41,870	121,999	1,224	97	4,301	114,741	38,112	1,950	2,016	-66
10-15	26,860	73,941	339,320	1,749	161	14,025	204,409	152,658	8,703	7,532	1,171
15-20	31,936	90,994	559,819	2,091	1,757	32,849	251,727	299,286	18,640	12,425	6,215
20-25	32,016	95,595	719,461	2,097	8,354	51,593	258,447	424,178	28,758	14,619	14,139
25-30	31,839	97,578	876,042	2,071	15,599	63,879	258,836	554,440	39,823	15,909	23,913
30-35	31,959	98,824	1,039,079	2,452	26,143	75,169	272,141	678,933	50,570	16,287	34,282
35-40	33,386	103,552	1,252,721	1,937	40,893	94,117	305,181	833,580	63,813	16,930	46,883
40-45	33,863	105,530	1,439,063	2,932	56,524	100,662	318,723	976,593	76,366	17,115	59,250
45-50	33,942	106,091	1,613,067	2,550	69,628	102,227	334,486	1,116,763	88,814	16,887	71,928
50-60	67,341	207,342	3,702,133	4,804	170,787	247,438	727,805	2,574,872	208,413	32,629	175,784
60-70	61,450	186,863	3,986,659	5,577	183,179	250,230	739,223	2,829,560	233,180	29,675	203,505
70-80	50,347	152,080	3,766,561	4,366	163,374	217,016	664,456	2,731,886	228,161	24,305	203,856
80-90	39,116	118,359	3,317,025	4,085	131,925	166,700	565,401	2,460,546	207,638	19,211	188,427
90-100	28,788	87,992	2,726,862	3,316	98,895	117,209	453,230	2,066,487	175,786	14,623	161,164
100-250	84,775	259,845	11,731,999	20,626	294,825	382,181	1,683,902	9,397,003	815,533	49,443	766,090
250-500	9,441	30,008	3,144,422	9,144	32,931	62,625	323,117	2,738,005	242,997	9,014	233,983
500 +	3,589	11,118	4,248,416	18,483	12,537	66,455	356,679	3,832,515	343,525	13,257	330,268

Quintile Distribution

First 20%	126,466	356,152	1,200,846	18,842	12,211	125,658	1,047,776	978,708	62,577	38,625	23,952
Second 20%	126,462	391,352	4,479,177	9,118	136,541	324,447	1,117,036	2,962,971	224,753	64,012	160,741
Middle 20%	126,458	390,226	6,863,499	9,726	312,079	448,620	1,355,282	4,783,203	386,695	61,669	325,026
Fourth 20%	126,464	382,827	9,560,576	11,688	408,339	537,386	1,684,000	6,957,404	581,691	61,405	520,286
Next 15%	94,845	289,115	10,809,859	16,028	328,381	402,592	1,676,346	8,428,285	724,866	50,709	674,157
Next 4%	25,292	79,621	5,627,191	13,208	88,277	137,874	673,307	4,745,058	417,964	19,144	398,820
Top 1%	6,323	19,822	5,402,677	22,332	22,074	87,494	465,122	4,851,808	434,262	16,416	417,846

Total	632,310	1,909,115	43,943,825	100,941	1,307,902	2,064,071	8,018,870	33,707,436	2,832,808	311,981	2,520,827
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2003 Full-year joint returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	7,195	2.7	-92,303	1,488	34	1,873	16,817	96	8	4	4	0.0	4.5
0-5	8,720	2.6	2,672	84	6	220	7,496	153	9	9	0	0.0	0.3
5-10	15,747	2.7	7,748	78	6	273	7,287	2,420	124	128	-4	-0.1	-0.2
10-15	26,860	2.8	12,633	65	6	522	7,610	5,684	324	280	44	0.3	0.8
15-20	31,936	2.8	17,529	66	55	1,029	7,882	9,371	584	389	195	1.1	2.1
20-25	32,016	3.0	22,472	66	261	1,612	8,072	13,249	898	457	442	2.0	3.3
25-30	31,839	3.1	27,515	65	490	2,006	8,130	17,414	1,251	500	751	2.7	4.3
30-35	31,959	3.1	32,513	77	818	2,352	8,515	21,244	1,582	510	1,073	3.3	5.0
35-40	33,386	3.1	37,522	58	1,225	2,819	9,141	24,968	1,911	507	1,404	3.7	5.6
40-45	33,863	3.1	42,497	87	1,669	2,973	9,412	28,840	2,255	505	1,750	4.1	6.1
45-50	33,942	3.1	47,524	75	2,051	3,012	9,855	32,902	2,617	498	2,119	4.5	6.4
50-60	67,341	3.1	54,976	71	2,536	3,674	10,808	38,236	3,095	485	2,610	4.7	6.8
60-70	61,450	3.0	64,877	91	2,981	4,072	12,030	46,047	3,795	483	3,312	5.1	7.2
70-80	50,347	3.0	74,812	87	3,245	4,310	13,198	54,261	4,532	483	4,049	5.4	7.5
80-90	39,116	3.0	84,800	104	3,373	4,262	14,455	62,904	5,308	491	4,817	5.7	7.7
90-100	28,788	3.1	94,722	115	3,435	4,072	15,744	71,783	6,106	508	5,598	5.9	7.8
100-250	84,775	3.1	138,390	243	3,478	4,508	19,863	110,846	9,620	583	9,037	6.5	8.2
250-500	9,441	3.2	333,060	969	3,488	6,633	34,225	290,012	25,739	955	24,784	7.4	8.5
500 +	3,589	3.1	1,183,733	5,150	3,493	18,516	99,381	1,067,850	95,716	3,694	92,022	7.8	8.6

Quintile Distribution

First 20%	126,466	2.8	9,495	149	97	994	8,285	7,739	495	305	189	2.0	2.4
Second 20%	126,462	3.1	35,419	72	1,080	2,566	8,833	23,430	1,777	506	1,271	3.6	5.4
Middle 20%	126,458	3.1	54,275	77	2,468	3,548	10,717	37,824	3,058	488	2,570	4.7	6.8
Fourth 20%	126,464	3.0	75,599	92	3,229	4,249	13,316	55,015	4,600	486	4,114	5.4	7.5
Next 15%	94,845	3.0	113,974	169	3,462	4,245	17,675	88,864	7,643	535	7,108	6.2	8.0
Next 4%	25,292	3.1	222,489	522	3,490	5,451	26,621	187,611	16,526	757	15,769	7.1	8.4
Top 1%	6,323	3.1	854,448	3,532	3,491	13,837	73,560	767,327	68,680	2,596	66,084	7.7	8.6

Total	632,310	3.0	69,497	160	2,069	3,264	12,682	53,308	4,480	493	3,987	5.7	7.5
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2003 Full-year head-of-household returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	798	1,868	-39,293	769	27	284	7,900	18	1	3	-1
0-5	7,082	17,730	21,291	125	13	358	23,060	4,926	247	264	-18
5-10	16,237	41,116	125,104	95	41	1,036	51,737	75,720	3,950	4,606	-655
10-15	22,241	58,949	278,999	179	377	2,517	74,826	203,802	12,093	11,949	144
15-20	22,610	60,909	395,052	148	2,608	4,484	81,339	308,234	20,078	15,125	4,952
20-25	19,398	52,162	434,445	158	4,608	6,123	78,717	346,271	24,461	13,891	10,570
25-30	15,195	40,317	415,936	168	7,915	6,545	71,128	331,258	24,495	9,955	14,539
30-35	11,477	29,412	371,661	224	11,200	7,168	68,139	289,755	22,051	6,016	16,035
35-40	8,680	21,730	324,499	129	13,358	6,953	56,216	248,480	19,308	3,867	15,441
40-45	6,739	16,529	285,728	206	14,108	6,342	50,875	214,840	16,955	2,762	14,193
45-50	5,184	12,483	245,510	130	13,457	5,894	44,120	182,466	14,590	2,031	12,559
50-60	6,677	15,780	363,655	226	19,833	7,993	65,328	271,012	22,029	2,555	19,474
60-70	3,366	7,941	217,104	193	10,936	4,905	38,519	163,211	13,496	1,308	12,188
70-80	1,925	4,538	143,427	233	6,524	3,291	27,147	109,681	9,191	738	8,453
80-90	1,106	2,631	93,371	131	3,815	1,806	15,924	71,981	6,086	452	5,634
90-100	718	1,682	67,908	19	2,495	1,624	10,913	53,006	4,517	284	4,233
100-250	1,952	4,598	268,813	922	6,788	4,891	36,672	221,606	19,237	999	18,238
250-500	222	515	74,434	246	770	1,153	7,356	65,456	5,812	214	5,598
500 +	66	159	69,434	183	231	658	5,159	63,569	5,698	325	5,373

Quintile Distribution

First 20%	30,335	77,045	173,839	1,024	113	2,216	103,492	127,027	6,844	7,777	-933
Second 20%	30,333	81,088	449,177	232	1,667	4,449	104,547	341,123	21,148	18,431	2,717
Middle 20%	30,340	81,631	659,662	244	6,854	9,192	121,045	524,489	36,746	21,472	15,274
Fourth 20%	30,332	78,572	951,668	455	27,268	17,684	167,961	744,532	56,369	16,989	39,380
Next 15%	22,750	54,825	1,098,221	676	57,341	24,721	196,287	821,710	65,913	9,044	56,869
Next 4%	6,067	14,332	489,271	649	20,584	10,931	84,239	377,351	31,813	2,401	29,412
Top 1%	1,516	3,556	335,241	1,210	5,277	4,832	37,506	289,059	25,462	1,230	24,232

Total	151,673	391,049	4,157,079	4,488	119,105	74,024	815,077	3,225,291	244,295	77,345	166,951
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2003 Full-year head-of-household returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	798	2.3	-49,239	963	34	356	9,900	23	2	4	-2	0.0	-7.8
0-5	7,082	2.5	3,006	18	2	51	3,256	696	35	37	-3	-0.1	-0.4
5-10	16,237	2.5	7,705	6	3	64	3,186	4,663	243	284	-40	-0.5	-0.9
10-15	22,241	2.7	12,544	8	17	113	3,364	9,163	544	537	7	0.1	0.1
15-20	22,610	2.7	17,472	7	115	198	3,598	13,633	888	669	219	1.3	1.6
20-25	19,398	2.7	22,396	8	238	316	4,058	17,851	1,261	716	545	2.4	3.1
25-30	15,195	2.7	27,373	11	521	431	4,681	21,800	1,612	655	957	3.5	4.4
30-35	11,477	2.6	32,383	20	976	625	5,937	25,247	1,921	524	1,397	4.3	5.5
35-40	8,680	2.5	37,385	15	1,539	801	6,477	28,627	2,224	446	1,779	4.8	6.2
40-45	6,739	2.5	42,399	31	2,093	941	7,549	31,880	2,516	410	2,106	5.0	6.6
45-50	5,184	2.4	47,359	25	2,596	1,137	8,511	35,198	2,814	392	2,423	5.1	6.9
50-60	6,677	2.4	54,464	34	2,970	1,197	9,784	40,589	3,299	383	2,917	5.4	7.2
60-70	3,366	2.4	64,499	57	3,249	1,457	11,444	48,488	4,010	389	3,621	5.6	7.5
70-80	1,925	2.4	74,507	121	3,389	1,709	14,102	56,977	4,775	384	4,391	5.9	7.7
80-90	1,106	2.4	84,422	119	3,450	1,633	14,398	65,082	5,503	409	5,094	6.0	7.8
90-100	718	2.3	94,580	27	3,475	2,262	15,200	73,824	6,291	396	5,895	6.2	8.0
100-250	1,952	2.4	137,712	472	3,478	2,506	18,787	113,528	9,855	512	9,343	6.8	8.2
250-500	222	2.3	335,289	1,108	3,467	5,195	33,135	294,849	26,182	965	25,217	7.5	8.6
500 +	66	2.4	1,052,030	2,776	3,500	9,965	78,167	963,173	86,330	4,924	81,406	7.7	8.5

Quintile Distribution

First 20%	30,335	2.5	5,731	34	4	73	3,412	4,188	226	256	-31	-0.5	-0.7
Second 20%	30,333	2.7	14,808	8	55	147	3,447	11,246	697	608	90	0.6	0.8
Middle 20%	30,340	2.7	21,742	8	226	303	3,990	17,287	1,211	708	503	2.3	2.9
Fourth 20%	30,332	2.6	31,375	15	899	583	5,537	24,546	1,858	560	1,298	4.1	5.3
Next 15%	22,750	2.4	48,273	30	2,521	1,087	8,628	36,119	2,897	398	2,500	5.2	6.9
Next 4%	6,067	2.4	80,645	107	3,393	1,802	13,885	62,197	5,244	396	4,848	6.0	7.8
Top 1%	1,516	2.3	221,135	798	3,481	3,187	24,740	190,673	16,796	811	15,984	7.2	8.4

Total	151,673	2.6	27,408	30	785	488	5,374	21,265	1,611	510	1,101	4.0	5.2
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2003 Full-year married-filing-separately returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	351	437	-51,672	265	13	555	3,468	45	4	0	3
0-5	1,298	1,444	3,430	65	11	292	3,440	1,346	70	62	8
5-10	1,755	2,119	13,228	41	106	763	4,808	8,447	525	255	270
10-15	1,963	2,531	24,727	75	692	1,256	6,061	17,416	1,255	352	903
15-20	2,201	2,869	38,542	39	1,799	1,968	7,313	28,059	2,162	410	1,752
20-25	2,111	2,907	47,488	157	2,612	2,094	9,085	35,085	2,802	434	2,368
25-30	1,869	2,650	51,236	50	2,582	2,597	8,683	37,813	3,085	394	2,692
30-35	1,611	2,285	52,178	42	2,415	2,282	8,849	38,965	3,229	345	2,884
35-40	1,281	1,823	47,920	78	2,038	2,133	7,960	35,997	3,019	272	2,747
40-45	949	1,396	40,207	45	1,508	1,893	7,058	29,978	2,534	212	2,322
45-50	718	1,049	34,043	86	1,174	1,688	6,308	25,047	2,130	160	1,970
50-60	919	1,305	50,061	63	1,551	2,422	8,860	37,362	3,202	209	2,993
60-70	519	724	33,504	129	888	1,572	6,089	25,144	2,165	119	2,046
70-80	319	416	23,714	157	551	1,135	4,015	18,293	1,591	78	1,512
80-90	209	269	17,672	47	360	1,062	3,015	13,429	1,172	50	1,122
90-100	128	157	12,092	47	222	390	1,986	9,584	840	28	812
100-250	342	468	48,872	269	591	1,472	7,901	39,324	3,479	166	3,314
250-500	51	69	18,040	1,241	89	601	2,523	16,073	1,438	81	1,358
500 +	41	53	247,918	697	70	1,468	29,302	217,892	19,625	116	19,509

Quintile Distribution

First 20%	3,727	4,408	-31,637	381	200	1,868	12,685	12,168	759	373	385
Second 20%	3,727	4,849	57,628	104	2,308	2,857	11,909	41,512	3,130	685	2,444
Middle 20%	3,727	5,166	90,181	197	4,795	4,201	16,244	66,739	5,377	768	4,608
Fourth 20%	3,727	5,348	130,144	153	5,695	5,875	22,376	96,999	8,088	804	7,285
Next 15%	2,796	3,990	150,005	398	4,665	7,265	26,656	112,161	9,600	636	8,964
Next 4%	745	960	72,281	366	1,288	3,067	11,964	56,603	4,964	222	4,742
Top 1%	186	250	284,599	1,994	320	2,508	34,888	249,117	22,410	253	22,157

Total	18,635	24,971	753,200	3,594	19,270	27,641	136,722	635,299	54,327	3,742	50,585
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2003 Full-year married-filing-separately returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	351	1.2	-147,213	755	37	1,582	9,880	128	11	1	9	0.0	7.1
0-5	1,298	1.1	2,643	50	8	225	2,651	1,037	54	48	6	0.2	0.6
5-10	1,755	1.2	7,537	23	60	435	2,740	4,813	299	145	154	2.0	3.2
10-15	1,963	1.3	12,597	38	353	640	3,088	8,872	639	179	460	3.7	5.2
15-20	2,201	1.3	17,511	18	818	894	3,323	12,748	982	186	796	4.5	6.2
20-25	2,111	1.4	22,496	74	1,237	992	4,304	16,620	1,328	206	1,122	5.0	6.8
25-30	1,869	1.4	27,414	27	1,381	1,389	4,646	20,231	1,651	211	1,440	5.3	7.1
30-35	1,611	1.4	32,389	26	1,499	1,416	5,493	24,187	2,004	214	1,790	5.5	7.4
35-40	1,281	1.4	37,409	61	1,591	1,665	6,214	28,101	2,357	212	2,145	5.7	7.6
40-45	949	1.5	42,368	48	1,589	1,995	7,437	31,589	2,670	223	2,447	5.8	7.7
45-50	718	1.5	47,413	120	1,635	2,351	8,785	34,884	2,966	223	2,743	5.8	7.9
50-60	919	1.4	54,473	69	1,687	2,635	9,641	40,655	3,485	227	3,257	6.0	8.0
60-70	519	1.4	64,555	250	1,710	3,028	11,733	48,446	4,171	229	3,942	6.1	8.1
70-80	319	1.3	74,339	491	1,726	3,557	12,587	57,344	4,987	246	4,741	6.4	8.3
80-90	209	1.3	84,555	224	1,723	5,079	14,426	64,253	5,608	238	5,370	6.4	8.4
90-100	128	1.2	94,468	371	1,736	3,047	15,514	74,878	6,564	217	6,347	6.7	8.5
100-250	342	1.4	142,900	786	1,727	4,305	23,102	114,984	10,173	485	9,689	6.8	8.4
250-500	51	1.4	353,728	24,337	1,750	11,784	49,466	315,156	28,203	1,580	26,624	7.5	8.4
500 +	41	1.3	6,046,774	17,001	1,707	35,804	714,671	5,314,451	478,649	2,831	475,818	7.9	9.0

Quintile Distribution

First 20%	3,727	1.2	-8,489	102	54	501	3,404	3,265	204	100	103	-1.2	3.2
Second 20%	3,727	1.3	15,462	28	619	767	3,195	11,138	840	184	656	4.2	5.9
Middle 20%	3,727	1.4	24,197	53	1,287	1,127	4,358	17,907	1,443	206	1,237	5.1	6.9
Fourth 20%	3,727	1.4	34,919	41	1,528	1,576	6,004	26,026	2,170	216	1,955	5.6	7.5
Next 15%	2,796	1.4	53,650	142	1,668	2,599	9,534	40,115	3,433	228	3,206	6.0	8.0
Next 4%	745	1.3	97,021	491	1,729	4,117	16,059	75,978	6,663	298	6,365	6.6	8.4
Top 1%	186	1.3	1,530,103	10,721	1,719	13,486	187,569	1,339,339	120,486	1,362	119,124	7.8	8.9

Total	18,635	1.3	40,419	193	1,034	1,483	7,337	34,092	2,915	201	2,715	6.7	8.0
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Electronic returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	7,739	12,899	-229,832	4,530	114	6,275	48,403	648	53	11	42
0-5	39,063	47,515	103,066	1,727	704	7,844	89,617	43,107	2,311	1,202	1,110
5-10	47,822	71,095	360,109	1,359	3,421	11,669	158,567	214,355	12,745	7,049	5,696
10-15	47,980	87,171	599,375	1,546	10,395	26,047	203,554	383,892	25,392	12,831	12,561
15-20	45,476	89,916	793,641	1,954	21,258	39,013	216,538	535,163	37,669	16,008	21,661
20-25	39,892	83,396	895,510	1,822	32,263	46,889	214,799	619,705	45,873	15,943	29,930
25-30	35,187	76,629	966,108	1,984	41,240	48,727	215,339	672,011	51,298	14,246	37,052
30-35	32,111	71,119	1,042,002	1,627	51,032	52,414	226,752	723,544	56,511	12,364	44,147
35-40	29,130	66,853	1,091,278	1,766	55,389	57,678	226,737	758,903	60,227	10,996	49,231
40-45	26,951	64,675	1,144,642	1,943	58,076	61,589	238,217	794,781	63,840	10,476	53,365
45-50	24,464	61,018	1,161,040	1,981	58,124	59,777	232,796	815,994	66,237	9,755	56,482
50-60	42,647	111,382	2,338,630	2,752	113,695	123,940	459,292	1,650,810	135,514	17,583	117,931
60-70	34,569	95,169	2,240,920	2,551	103,386	111,816	419,928	1,612,023	133,986	15,137	118,849
70-80	26,968	76,203	2,016,488	1,955	87,122	92,783	362,299	1,481,730	124,473	12,152	112,320
80-90	20,431	58,732	1,731,918	2,058	68,641	71,151	296,946	1,298,577	110,035	9,547	100,488
90-100	14,551	42,689	1,378,225	1,374	49,770	49,449	235,283	1,049,622	89,536	7,091	82,444
100-250	39,500	116,658	5,402,137	8,460	136,587	147,565	775,922	4,353,075	378,296	22,436	355,860
250-500	3,526	10,797	1,162,410	3,140	12,211	20,820	111,681	1,021,664	90,706	3,442	87,264
500 +	944	2,763	868,349	2,516	3,248	9,901	54,564	803,545	71,241	2,120	69,121

Quintile Distribution

First 20%	111,795	161,742	420,331	8,093	7,008	33,564	365,573	375,368	22,631	12,264	10,367
Second 20%	111,784	221,057	1,992,969	4,710	56,784	98,919	541,473	1,345,746	95,705	38,983	56,722
Middle 20%	111,789	249,653	3,657,581	6,120	174,921	188,386	787,453	2,541,714	198,678	43,621	155,057
Fourth 20%	111,795	289,844	6,030,309	8,230	292,182	312,374	1,181,972	4,268,368	350,115	46,095	304,020
Next 15%	83,841	241,302	7,265,850	7,599	278,999	288,145	1,246,197	5,473,628	464,612	39,636	424,976
Next 4%	22,358	66,160	3,402,615	6,218	77,464	88,115	468,901	2,775,468	242,153	13,346	228,807
Top 1%	5,589	16,921	2,296,363	6,075	19,315	35,844	195,666	2,052,857	182,047	6,444	175,603

Total	558,951	1,246,679	25,066,015	47,044	906,674	1,045,347	4,787,235	18,833,149	1,555,941	200,389	1,355,552
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

All 2003 Electronic returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	7,739	1.7	-29,698	585	15	811	6,254	84	7	1	6	0.0	6.6
0-5	39,063	1.2	2,639	44	18	201	2,294	1,104	59	31	28	1.1	2.6
5-10	47,822	1.5	7,530	28	72	244	3,316	4,482	267	147	119	1.6	2.7
10-15	47,980	1.8	12,492	32	217	543	4,243	8,001	529	267	262	2.1	3.3
15-20	45,476	2.0	17,452	43	467	858	4,762	11,768	828	352	476	2.7	4.0
20-25	39,892	2.1	22,448	46	809	1,175	5,385	15,535	1,150	400	750	3.3	4.8
25-30	35,187	2.2	27,456	56	1,172	1,385	6,120	19,098	1,458	405	1,053	3.8	5.5
30-35	32,111	2.2	32,450	51	1,589	1,632	7,062	22,533	1,760	385	1,375	4.2	6.1
35-40	29,130	2.3	37,462	61	1,901	1,980	7,784	26,052	2,068	378	1,690	4.5	6.5
40-45	26,951	2.4	42,471	72	2,155	2,285	8,839	29,490	2,369	389	1,980	4.7	6.7
45-50	24,464	2.5	47,459	81	2,376	2,444	9,516	33,355	2,708	399	2,309	4.9	6.9
50-60	42,647	2.6	54,837	65	2,666	2,906	10,770	38,709	3,178	412	2,765	5.0	7.1
60-70	34,569	2.8	64,825	74	2,991	3,235	12,148	46,632	3,876	438	3,438	5.3	7.4
70-80	26,968	2.8	74,773	73	3,231	3,441	13,434	54,944	4,616	451	4,165	5.6	7.6
80-90	20,431	2.9	84,769	101	3,360	3,483	14,534	63,559	5,386	467	4,918	5.8	7.7
90-100	14,551	2.9	94,717	95	3,420	3,398	16,170	72,134	6,153	487	5,666	6.0	7.9
100-250	39,500	3.0	136,763	214	3,458	3,736	19,644	110,204	9,577	568	9,009	6.6	8.2
250-500	3,526	3.1	329,668	891	3,463	5,905	31,674	289,752	25,725	976	24,749	7.5	8.5
500 +	944	2.9	919,862	2,665	3,440	10,488	57,801	851,213	75,467	2,245	73,222	8.0	8.6

Quintile Distribution

First 20%	111,795	1.4	3,760	72	63	300	3,270	3,358	202	110	93	2.5	2.8
Second 20%	111,784	2.0	17,829	42	508	885	4,844	12,039	856	349	507	2.8	4.2
Middle 20%	111,789	2.2	32,719	55	1,565	1,685	7,044	22,737	1,777	390	1,387	4.2	6.1
Fourth 20%	111,795	2.6	53,941	74	2,614	2,794	10,573	38,180	3,132	412	2,719	5.0	7.1
Next 15%	83,841	2.9	86,662	91	3,328	3,437	14,864	65,286	5,542	473	5,069	5.8	7.8
Next 4%	22,358	3.0	152,188	278	3,465	3,941	20,972	124,138	10,831	597	10,234	6.7	8.2
Top 1%	5,589	3.0	410,872	1,087	3,456	6,413	35,009	367,303	32,572	1,153	31,419	7.6	8.6

Total	558,951	2.2	44,845	84	1,622	1,870	8,565	33,694	2,784	359	2,425	5.4	7.2
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Paper returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	19,235	32,438	-1,183,137	42,586	303	64,229	139,472	1,741	144	86	58
0-5	129,463	130,696	312,832	6,084	2,529	12,760	253,622	142,298	7,691	3,181	4,510
5-10	109,916	138,327	815,631	3,470	10,527	23,466	331,772	515,073	31,324	12,810	18,514
10-15	98,033	158,119	1,221,826	4,002	26,571	45,403	386,982	817,097	55,488	20,654	34,833
15-20	89,687	159,414	1,564,199	3,652	50,810	67,487	392,204	1,093,831	78,927	24,692	54,235
20-25	77,247	146,056	1,731,604	3,528	74,823	75,876	368,512	1,242,988	93,774	24,024	69,749
25-30	66,742	130,805	1,831,964	3,584	93,441	90,334	348,109	1,324,654	102,864	21,493	81,372
30-35	58,467	117,878	1,896,385	3,474	107,158	96,960	348,224	1,365,957	108,096	18,609	89,486
35-40	50,931	108,650	1,907,308	2,777	106,564	107,536	353,478	1,364,758	109,339	17,065	92,274
40-45	43,942	98,836	1,864,613	3,543	102,279	108,891	336,894	1,333,595	107,886	15,462	92,424
45-50	38,695	91,053	1,836,573	3,330	97,876	110,720	329,962	1,311,178	106,927	14,252	92,675
50-60	64,622	159,826	3,539,986	6,536	179,588	229,263	628,812	2,523,492	207,744	25,174	182,570
60-70	49,441	128,756	3,201,863	6,056	150,770	208,420	556,312	2,304,017	191,757	20,696	171,061
70-80	37,148	99,459	2,777,109	5,157	119,900	169,756	467,458	2,031,058	170,701	16,257	154,444
80-90	27,294	74,716	2,313,799	4,443	90,842	128,215	380,862	1,724,500	146,170	12,497	133,673
90-100	19,761	55,206	1,871,520	2,966	66,704	88,618	296,435	1,425,470	121,664	9,573	112,091
100-250	60,803	171,122	8,501,484	21,174	207,098	313,662	1,201,630	6,812,374	592,519	36,377	556,143
250-500	7,848	22,551	2,632,164	10,200	26,540	60,351	279,038	2,282,998	202,711	9,393	193,318
500 +	3,559	9,929	4,760,542	25,083	11,824	97,290	429,885	4,261,668	376,934	20,759	356,175

Quintile Distribution

First 20%	210,559	235,766	-478,982	50,362	7,151	86,843	562,551	384,530	21,963	9,242	12,721
Second 20%	210,582	337,142	2,725,440	8,450	65,846	105,624	827,296	1,842,843	126,438	44,820	81,618
Middle 20%	210,563	405,639	5,360,081	10,548	259,717	254,600	1,071,274	3,854,458	296,369	65,968	230,401
Fourth 20%	210,564	481,677	9,452,491	16,728	505,897	567,519	1,707,668	6,754,025	548,817	75,593	473,223
Next 15%	157,925	424,837	12,535,948	23,411	508,573	703,054	2,070,233	9,306,392	786,173	70,773	715,400
Next 4%	42,113	118,781	6,635,409	19,258	143,563	229,862	912,922	5,380,938	469,983	27,260	442,723
Top 1%	10,528	29,995	7,167,881	32,885	35,400	151,735	677,719	6,355,560	562,918	29,397	533,521

Total	1,052,834	2,033,837	43,398,266	161,643	1,526,148	2,099,237	7,829,663	33,878,746	2,812,659	323,053	2,489,606
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

All 2003 Paper returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	19,235	1.7	-61,510	2,214	16	3,339	7,251	91	8	5	3	NA	3.3
0-5	129,463	1.0	2,416	47	20	99	1,959	1,099	59	25	35	1.4	3.2
5-10	109,916	1.3	7,421	32	96	214	3,018	4,686	285	117	168	2.3	3.6
10-15	98,033	1.6	12,463	41	271	463	3,948	8,335	566	211	355	2.9	4.3
15-20	89,687	1.8	17,441	41	567	753	4,373	12,196	880	275	605	3.5	5.0
20-25	77,247	1.9	22,417	46	969	982	4,771	16,091	1,214	311	903	4.0	5.6
25-30	66,742	2.0	27,448	54	1,400	1,354	5,216	19,847	1,541	322	1,219	4.4	6.1
30-35	58,467	2.0	32,435	59	1,833	1,658	5,956	23,363	1,849	318	1,531	4.7	6.6
35-40	50,931	2.1	37,449	55	2,092	2,111	6,940	26,796	2,147	335	1,812	4.8	6.8
40-45	43,942	2.2	42,434	81	2,328	2,478	7,667	30,349	2,455	352	2,103	5.0	6.9
45-50	38,695	2.4	47,463	86	2,529	2,861	8,527	33,885	2,763	368	2,395	5.0	7.1
50-60	64,622	2.5	54,780	101	2,779	3,548	9,731	39,050	3,215	390	2,825	5.2	7.2
60-70	49,441	2.6	64,761	123	3,050	4,216	11,252	46,601	3,879	419	3,460	5.3	7.4
70-80	37,148	2.7	74,758	139	3,228	4,570	12,584	54,675	4,595	438	4,158	5.6	7.6
80-90	27,294	2.7	84,773	163	3,328	4,698	13,954	63,182	5,355	458	4,898	5.8	7.8
90-100	19,761	2.8	94,708	150	3,376	4,485	15,001	72,136	6,157	484	5,672	6.0	7.9
100-250	60,803	2.8	139,820	348	3,406	5,159	19,763	112,040	9,745	598	9,147	6.5	8.2
250-500	7,848	2.9	335,393	1,300	3,382	7,690	35,555	290,902	25,830	1,197	24,633	7.3	8.5
500 +	3,559	2.8	1,337,607	7,048	3,322	27,336	120,788	1,197,434	105,910	5,833	100,077	7.5	8.4

Quintile Distribution

First 20%	210,559	1.1	-2,275	239	34	412	2,672	1,826	104	44	60	NA	3.3
Second 20%	210,582	1.6	12,942	40	313	502	3,929	8,751	600	213	388	3.0	4.4
Middle 20%	210,563	1.9	25,456	50	1,233	1,209	5,088	18,306	1,408	313	1,094	4.3	6.0
Fourth 20%	210,564	2.3	44,891	79	2,403	2,695	8,110	32,076	2,606	359	2,247	5.0	7.0
Next 15%	157,925	2.7	79,379	148	3,220	4,452	13,109	58,929	4,978	448	4,530	5.7	7.7
Next 4%	42,113	2.8	157,562	457	3,409	5,458	21,678	127,774	11,160	647	10,513	6.7	8.2
Top 1%	10,528	2.8	680,840	3,124	3,363	14,413	64,373	603,682	53,469	2,792	50,676	7.4	8.4

Total	1,052,834	1.9	41,220	154	1,450	1,994	7,437	32,179	2,672	307	2,365	5.7	7.3
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2003 Full-year returns

Age Category Distribution

AGE	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
0 - 4	215	16	960	6	71	34	256	799	62	2	60
5 - 9	1,146	60	4,170	40	337	152	1,432	3,683	285	15	271
10 - 14	3,101	106	9,560	173	813	543	3,626	7,612	557	19	538
15 - 19	48,105	11,584	213,969	430	4,825	3,347	75,504	139,400	8,911	1,112	7,799
20 - 24	140,715	126,994	1,717,075	971	72,573	40,874	277,696	1,340,360	98,959	19,885	79,074
25 - 29	127,726	224,862	3,426,234	840	161,684	47,061	473,290	2,762,089	220,178	40,420	179,758
30 - 34	121,638	293,582	4,938,917	2,015	191,446	54,135	782,227	3,942,661	322,820	52,288	270,531
35 - 39	120,757	342,065	6,040,663	4,204	200,075	69,383	1,016,516	4,824,409	400,322	58,720	341,602
40 - 44	131,159	377,820	7,192,277	6,963	234,324	88,191	1,230,900	5,758,797	481,003	62,472	418,531
45 - 49	139,355	369,921	8,518,072	9,602	283,716	116,748	1,393,026	6,854,869	577,610	62,271	515,339
50 - 54	141,524	327,446	8,811,495	15,159	318,487	149,858	1,446,147	7,173,385	606,353	53,653	552,700
55 - 59	122,847	247,765	7,839,131	19,573	286,668	191,867	1,286,477	6,294,471	533,163	41,718	491,446
60 - 64	89,936	166,184	5,340,413	14,576	195,779	274,351	988,365	4,066,392	342,677	28,119	314,558
65 - 69	63,708	113,494	3,399,364	18,941	109,492	504,259	832,206	2,137,650	178,026	17,577	160,449
70 - 74	50,162	86,225	2,183,441	18,571	73,250	432,927	600,103	1,233,556	100,916	12,126	88,791
75 - 79	43,260	70,454	1,686,282	14,542	57,141	356,733	491,186	896,044	72,688	9,342	63,346
80 - 84	34,604	53,099	1,226,873	14,735	42,184	292,044	395,488	604,111	48,810	6,992	41,819
85 - 89	20,910	29,858	695,289	12,373	23,554	185,880	261,544	310,123	25,079	3,348	21,731
90 - 94	9,392	12,281	283,570	5,310	9,279	77,968	133,152	117,308	9,496	1,185	8,312
95 - 99	2,557	3,096	74,188	1,659	1,996	16,740	46,578	30,646	2,587	253	2,334
100+	426	485	10,618	416	259	2,672	9,571	3,195	259	29	231
Unknown	17,507	31,690	345,647	2,162	10,709	10,722	89,843	270,637	21,367	4,310	17,057
Total	1,430,750	2,889,087	63,958,209	163,264	2,278,662	2,916,490	11,835,133	48,772,198	4,052,131	475,856	3,576,275

TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2003 Full-year returns

Age Category Distribution

AGE	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
0 - 4	215	0.1	4,467	29	331	156	1,193	3,718	288	11	277	6.2	7.4
5 - 9	1,146	0.1	3,639	35	294	133	1,250	3,214	249	13	236	6.5	7.3
10 - 14	3,101	0.0	3,083	56	262	175	1,169	2,455	180	6	174	5.6	7.1
15 - 19	48,105	0.2	4,448	9	100	70	1,570	2,898	185	23	162	3.6	5.6
20 - 24	140,715	0.9	12,203	7	516	291	1,974	9,525	703	141	562	4.6	5.9
25 - 29	127,726	1.8	26,825	7	1,266	369	3,706	21,625	1,724	317	1,407	5.2	6.5
30 - 34	121,638	2.4	40,603	17	1,574	445	6,431	32,413	2,654	430	2,224	5.5	6.9
35 - 39	120,757	2.8	50,023	35	1,657	575	8,418	39,951	3,315	486	2,829	5.7	7.1
40 - 44	131,159	2.9	54,836	53	1,787	672	9,385	43,907	3,667	476	3,191	5.8	7.3
45 - 49	139,355	2.7	61,125	69	2,036	838	9,996	49,190	4,145	447	3,698	6.0	7.5
50 - 54	141,524	2.3	62,262	107	2,250	1,059	10,218	50,687	4,285	379	3,905	6.3	7.7
55 - 59	122,847	2.0	63,812	159	2,334	1,562	10,472	51,238	4,340	340	4,001	6.3	7.8
60 - 64	89,936	1.8	59,380	162	2,177	3,051	10,990	45,214	3,810	313	3,498	5.9	7.7
65 - 69	63,708	1.8	53,359	297	1,719	7,915	13,063	33,554	2,794	276	2,519	4.7	7.5
70 - 74	50,162	1.7	43,528	370	1,460	8,631	11,963	24,591	2,012	242	1,770	4.1	7.2
75 - 79	43,260	1.6	38,980	336	1,321	8,246	11,354	20,713	1,680	216	1,464	3.8	7.1
80 - 84	34,604	1.5	35,455	426	1,219	8,440	11,429	17,458	1,411	202	1,209	3.4	6.9
85 - 89	20,910	1.4	33,252	592	1,126	8,890	12,508	14,831	1,199	160	1,039	3.1	7.0
90 - 94	9,392	1.3	30,193	565	988	8,302	14,177	12,490	1,011	126	885	2.9	7.1
95 - 99	2,557	1.2	29,014	649	781	6,547	18,216	11,985	1,012	99	913	3.1	7.6
100+	426	1.1	24,924	976	607	6,273	22,468	7,501	609	67	542	2.2	7.2
Unknown	17,507	1.8	19,743	124	612	613	5,132	15,459	1,221	246	974	4.9	6.3
Total	1,430,750	2.0	44,703	114	1,593	2,038	8,272	34,089	2,832	333	2,500	5.6	7.3

TABLE C: DISTRIBUTION OF RETURNS BY TYPE

2003 Full-year returns

Age Category Distribution

AGE	Number of Returns	Single		Joint		Separate		Head of Household		Qualifying Widow(er)		Itemized	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
0 - 4	215	213	99.1	2	0.9	0	0.0	0	0.0	0	0.0	7	3.3
5 - 9	1,146	1,141	99.6	4	0.3	0	0.0	*	*	0	0.0	58	5.1
10 - 14	3,101	3,097	99.9	0	0.0	0	0.0	5	0.2	0	0.0	148	4.8
15 - 19	48,105	47,537	98.8	104	0.2	40	0.1	424	0.9	0	0.0	273	0.6
20 - 24	140,715	121,112	86.1	8,187	5.8	901	0.6	10,512	7.5	3	0.0	4,061	2.9
25 - 29	127,726	76,098	59.6	31,786	24.9	1,670	1.3	18,151	14.2	21	0.0	24,477	19.2
30 - 34	121,638	47,501	39.1	51,814	42.6	1,810	1.5	20,489	16.8	24	0.0	49,725	40.9
35 - 39	120,757	35,464	29.4	60,761	50.3	1,927	1.6	22,524	18.7	81	0.1	64,270	53.2
40 - 44	131,159	35,456	27.0	68,311	52.1	2,259	1.7	25,013	19.1	120	0.1	77,487	59.1
45 - 49	139,355	39,700	28.5	75,481	54.2	2,397	1.7	21,619	15.5	158	0.1	88,804	63.7
50 - 54	141,524	44,016	31.1	79,760	56.4	2,388	1.7	15,191	10.7	169	0.1	95,749	67.7
55 - 59	122,847	40,382	32.9	72,552	59.1	1,913	1.6	7,902	6.4	98	0.1	86,182	70.2
60 - 64	89,936	29,882	33.2	55,569	61.8	1,077	1.2	3,355	3.7	53	0.1	64,097	71.3
65 - 69	63,708	20,432	32.1	41,053	64.4	596	0.9	1,598	2.5	29	0.0	46,834	73.5
70 - 74	50,162	17,219	34.3	31,544	62.9	392	0.8	978	1.9	29	0.1	36,571	72.9
75 - 79	43,260	17,855	41.3	24,380	56.4	294	0.7	706	1.6	25	0.1	31,134	72.0
80 - 84	34,604	17,514	50.6	16,370	47.3	234	0.7	473	1.4	13	0.0	24,534	70.9
85 - 89	20,910	13,055	62.4	7,450	35.6	170	0.8	227	1.1	8	0.0	14,529	69.5
90 - 94	9,392	7,091	75.5	2,120	22.6	78	0.8	99	1.1	5	0.0	6,440	68.6
95 - 99	2,557	2,256	88.2	272	10.6	11	0.4	17	0.7	*	0.0	1,763	68.9
100+	426	398	93.4	24	5.6	0	0.0	4	0.9	0	0.0	295	69.2
Unknown	17,507	9,857	56.3	4,766	27.2	478	2.7	2,386	13.6	20	0.1	4,076	23.3
Total	1,430,750	627,276	43.8	632,310	44.2	18,635	1.3	151,673	10.6	856	0.1	721,514	50.4

* Summary information for this category has been combined with the previous (or following) category due to the low count.

TABLE D: SOURCES OF ADJUSTED GROSS INCOME (THOUSANDS OF DOLLARS)

2003 Full-year returns

Age Category Distribution

AGE	Number of Returns	Adjusted Gross Income	Wages, Salaries, Tips	Taxable Dividends and Interest	Business Income	Capital Gains	Taxable Pensions	Schedule E Income ¹	Farm Income	All Other Income ²	Adjustments
0 - 4	215	960	102	194	5	582	44	-29	0	65	3
5 - 9	1,146	4,170	437	1,291	13	952	285	1,031	7	171	16
10 - 14	3,101	9,560	1,949	3,760	2	1,059	587	1,965	27	255	45
15 - 19	48,105	213,969	190,006	9,680	1,157	3,070	1,431	6,881	132	2,162	552
20 - 24	140,715	1,717,075	1,642,250	14,888	14,361	7,649	4,189	10,007	182	36,085	12,536
25 - 29	127,726	3,426,234	3,217,011	16,395	58,826	42,115	17,320	18,958	-1,626	95,034	37,797
30 - 34	121,638	4,938,917	4,550,466	25,789	129,060	38,600	40,484	85,990	-4,108	129,444	56,807
35 - 39	120,757	6,040,663	5,365,420	47,112	209,190	96,354	62,297	191,413	-9,686	156,444	77,881
40 - 44	131,159	7,192,277	6,207,417	87,621	304,495	152,275	94,829	315,270	-17,789	161,622	113,463
45 - 49	139,355	8,518,072	6,950,800	154,444	399,052	337,960	144,530	523,109	-27,313	194,525	159,033
50 - 54	141,524	8,811,495	7,099,124	246,445	486,456	338,499	261,803	521,497	-42,601	102,147	201,874
55 - 59	122,847	7,839,131	5,679,648	267,986	457,167	394,908	679,018	484,300	-44,329	118,329	197,895
60 - 64	89,936	5,340,413	2,964,386	271,290	269,811	488,099	1,146,343	295,661	-42,914	77,836	130,099
65 - 69	63,708	3,399,364	997,207	324,484	100,092	469,231	1,337,255	237,460	-33,128	25,235	58,472
70 - 74	50,162	2,183,441	352,277	256,558	45,201	218,789	1,177,141	186,748	-18,785	-10,499	23,989
75 - 79	43,260	1,686,282	131,768	279,630	20,466	198,973	953,008	125,488	-11,341	-805	10,905
80 - 84	34,604	1,226,873	50,676	266,496	7,639	156,708	670,550	88,464	-10,654	1,769	4,775
85 - 89	20,910	695,289	15,728	200,547	927	87,283	350,538	41,467	-2,034	2,394	1,562
90 - 94	9,392	283,570	4,535	99,397	92	33,278	131,168	18,504	-852	-2,191	361
95 - 99	2,557	74,188	533	31,962	50	22,133	27,143	-7,295	-137	-119	83
100+	426	10,618	98	4,821	2	856	4,062	694	-6	96	3
Unknown	17,507	345,647	249,341	12,981	20,071	19,364	32,428	15,721	-1,825	3,632	6,066
Total	1,430,750	63,958,209	45,671,180	2,623,769	2,524,135	3,108,739	7,136,451	3,163,303	-268,779	1,093,629	1,094,218

¹Schedule E income includes: rental real estate, royalties, partnerships, S corporations, and trusts.

²All other income includes: taxable state income tax refunds, alimony received, unemployment compensation, and other income.

TABLE I: OREGON CREDITS (THOUSANDS OF DOLLARS)

2003 Full-year returns

Age Category Distribution

AGE	Number of Returns	Total Credits	Exemption Credits	Earned Income	Working Family Child Care	Retirement Income	Child and Dependent Care	Elderly or Disabled	Political Contributions	Tax Paid to Other States	Other Credits
0 - 4	215	2	1	0	0	0	0	0	0	1	0
5 - 9	1,146	15	5	0	0	0	0	0	0	9	0
10 - 14	3,101	19	6	0	1	0	0	0	1	11	1
15 - 19	48,105	1,112	1,000	44	11	0	6	0	5	35	10
20 - 24	140,715	19,885	16,095	1,104	1,736	0	665	0	34	158	93
25 - 29	127,726	40,420	29,915	2,022	5,388	1	2,075	0	105	430	484
30 - 34	121,638	52,288	39,912	2,047	5,633	0	2,383	0	206	1,006	1,103
35 - 39	120,757	58,720	46,774	1,997	4,259	0	1,956	0	289	1,237	2,207
40 - 44	131,159	62,472	51,894	1,874	2,555	1	1,250	0	395	1,965	2,539
45 - 49	139,355	62,271	51,072	1,297	1,014	5	580	1	595	4,438	3,269
50 - 54	141,524	53,653	45,233	754	339	10	233	1	807	2,228	4,048
55 - 59	122,847	41,718	33,852	370	99	28	81	2	784	2,278	4,224
60 - 64	89,936	28,119	21,830	175	20	454	26	1	515	2,071	3,027
65 - 69	63,708	17,577	13,152	62	6	379	9	10	317	1,530	2,112
70 - 74	50,162	12,126	9,275	23	1	277	3	5	253	660	1,627
75 - 79	43,260	9,342	7,306	10	0	219	1	4	221	397	1,183
80 - 84	34,604	6,992	5,158	3	0	159	1	5	147	774	745
85 - 89	20,910	3,348	2,672	0	0	66	1	1	66	258	284
90 - 94	9,392	1,185	1,008	0	0	31	0	1	21	50	72
95 - 99	2,557	253	223	0	0	6	0	0	2	16	6
100+	426	29	27	0	0	0	0	0	0	1	0
Unknown	17,507	4,310	3,709	103	172	16	147	1	15	83	63
Total	1,430,750	475,856	380,119	11,885	21,235	1,651	9,416	35	4,779	19,638	27,099

Tables for Part-Year Resident and Nonresident Returns

This section contains two tables summarizing Oregon adjusted gross income and tax by Oregon income range for part-year resident returns and nonresident returns. The tables below show the AGI levels for each quintile group provided in the detailed tables.

Part-Year Resident Returns

Quintile Group	AGI Range
First 20%	Less than \$3,500
Second 20%	\$3,500 - \$8,000
Middle 20%	\$8,000 - \$15,500
Fourth 20%	\$15,500 - \$32,100
Next 15%	\$32,100 - \$75,600
Next 4%	\$75,600 - \$154,900
Top 1%	\$154,900 +

Nonresident Returns

Quintile Group	AGI Range
First 20%	Less than \$1,800
Second 20%	\$1,800 - \$8,300
Middle 20%	\$8,300 - \$22,200
Fourth 20%	\$22,200 - \$43,900
Next 15%	\$43,900 - \$86,000
Next 4%	\$86,000 - \$194,600
Top 1%	\$194,600 +

TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Part-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,299	2,434	-12,965	517	9	389	77	338	29	2	28
0-5	15,415	21,743	37,839	638	917	2,066	11,752	26,102	1,773	598	1,175
5-10	11,434	18,578	83,606	397	2,672	2,493	17,397	62,700	4,504	1,277	3,227
10-15	7,563	13,855	93,180	367	3,767	3,151	16,621	70,877	5,353	1,251	4,102
15-20	5,175	10,118	89,616	567	4,186	3,175	14,703	68,733	5,372	1,007	4,365
20-25	3,842	7,723	85,856	295	4,404	2,794	12,975	66,299	5,303	832	4,472
25-30	2,731	6,022	74,837	360	3,779	1,927	11,463	58,207	4,722	662	4,060
30-35	2,182	4,779	70,637	117	3,630	2,383	10,674	54,247	4,433	559	3,874
35-40	1,803	4,192	67,475	119	3,268	1,998	10,091	52,361	4,306	489	3,817
40-45	1,449	3,474	61,435	91	2,815	1,290	9,121	48,349	4,017	405	3,612
45-50	1,173	2,840	55,667	212	2,516	1,293	8,404	43,712	3,648	355	3,293
50-60	1,824	4,584	99,435	164	4,070	2,323	14,438	78,838	6,630	601	6,029
60-70	1,114	2,963	72,009	115	2,669	1,432	10,578	57,494	4,870	368	4,502
70-80	853	2,281	63,787	414	2,156	1,238	9,070	51,762	4,407	328	4,079
80-90	615	1,713	52,052	529	1,600	1,056	7,287	42,655	3,656	243	3,413
90-100	438	1,186	41,524	94	1,137	491	5,732	34,330	2,942	174	2,768
100-250	1,428	4,006	201,832	372	3,793	3,454	25,081	170,381	14,852	684	14,168
250-500	132	360	44,614	184	377	407	4,598	39,417	3,434	109	3,326
500 +	65	170	145,603	317	172	815	4,267	140,667	6,567	232	6,335

Quintile Distribution

First 20%	12,106	17,475	5,386	916	429	1,719	6,865	12,386	837	280	557
Second 20%	12,108	18,527	67,706	568	1,951	2,169	15,454	50,050	3,515	1,069	2,446
Middle 20%	12,107	21,775	137,862	500	5,406	4,563	25,154	104,698	7,856	1,889	5,966
Fourth 20%	12,107	24,848	271,038	1,226	13,506	8,737	41,938	209,112	16,711	2,629	14,082
Next 15%	9,081	22,032	433,361	816	18,655	10,346	63,995	341,645	28,569	2,717	25,852
Next 4%	2,421	6,658	245,111	1,219	6,348	3,989	33,411	202,851	17,485	1,014	16,470
Top 1%	605	1,706	267,575	627	1,641	2,651	17,512	246,729	15,847	578	15,270

Total	60,535	113,021	1,428,039	5,872	47,936	34,174	204,329	1,167,470	90,820	10,176	80,644
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

All 2003 Part-year returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	1,299	1.9	-9,981	398	7	299	60	261	22	1	21	NA	8.1
0-5	15,415	1.4	2,455	41	60	134	762	1,693	115	39	76	3.1	4.5
5-10	11,434	1.6	7,312	35	234	218	1,522	5,484	394	112	282	3.9	5.1
10-15	7,563	1.8	12,321	49	498	417	2,198	9,372	708	166	542	4.4	5.8
15-20	5,175	2.0	17,317	110	809	614	2,841	13,282	1,038	195	843	4.9	6.4
20-25	3,842	2.0	22,347	77	1,146	727	3,377	17,256	1,380	216	1,164	5.2	6.7
25-30	2,731	2.2	27,403	132	1,384	706	4,197	21,313	1,729	242	1,487	5.4	7.0
30-35	2,182	2.2	32,373	54	1,664	1,092	4,892	24,861	2,032	256	1,776	5.5	7.1
35-40	1,803	2.3	37,424	66	1,813	1,108	5,597	29,041	2,388	271	2,117	5.7	7.3
40-45	1,449	2.4	42,398	63	1,943	890	6,295	33,368	2,772	279	2,493	5.9	7.5
45-50	1,173	2.4	47,457	180	2,145	1,102	7,164	37,265	3,110	303	2,807	5.9	7.5
50-60	1,824	2.5	54,515	90	2,231	1,274	7,916	43,223	3,635	330	3,305	6.1	7.6
60-70	1,114	2.7	64,640	104	2,396	1,285	9,496	51,611	4,372	330	4,041	6.3	7.8
70-80	853	2.7	74,780	485	2,527	1,451	10,633	60,683	5,167	384	4,782	6.4	7.9
80-90	615	2.8	84,638	860	2,601	1,718	11,849	69,358	5,945	396	5,549	6.6	8.0
90-100	438	2.7	94,803	215	2,595	1,120	13,087	78,380	6,717	398	6,319	6.7	8.1
100-250	1,428	2.8	141,339	261	2,657	2,419	17,564	119,314	10,401	479	9,922	7.0	8.3
250-500	132	2.7	337,986	1,395	2,855	3,082	34,834	298,611	26,018	824	25,194	7.5	8.4
500 +	65	2.6	2,240,050	4,884	2,649	12,532	65,651	2,164,102	101,032	3,567	97,464	4.4	4.5
Quintile Distribution													
First 20%	12,106	1.4	445	76	36	142	567	1,023	69	23	46	10.3	4.5
Second 20%	12,108	1.5	5,592	47	161	179	1,276	4,134	290	88	202	3.6	4.9
Middle 20%	12,107	1.8	11,387	41	447	377	2,078	8,648	649	156	493	4.3	5.7
Fourth 20%	12,107	2.1	22,387	101	1,116	722	3,464	17,272	1,380	217	1,163	5.2	6.7
Next 15%	9,081	2.4	47,722	90	2,054	1,139	7,047	37,622	3,146	299	2,847	6.0	7.6
Next 4%	2,421	2.8	101,244	504	2,622	1,648	13,800	83,788	7,222	419	6,803	6.7	8.1
Top 1%	605	2.8	442,272	1,036	2,713	4,382	28,945	407,816	26,194	955	25,239	5.7	6.2
Total	60,535	1.9	23,590	97	792	565	3,375	19,286	1,500	168	1,332	5.6	6.9

TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Nonresident returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	5,692	13,143	-442,948	30,859	19	50,574	329	886	74	61	13
0-5	32,685	61,651	57,601	3,539	1,560	9,468	25,607	39,624	2,071	762	1,308
5-10	13,789	28,149	100,223	491	2,933	5,648	27,999	71,756	4,107	1,318	2,789
10-15	9,393	21,108	116,106	316	3,796	6,343	26,289	84,186	5,416	1,572	3,844
15-20	7,668	17,707	133,566	135	4,823	7,442	25,741	97,711	6,755	1,733	5,021
20-25	6,696	16,208	150,213	73	6,040	6,513	27,717	111,918	8,191	1,811	6,379
25-30	6,067	14,894	166,537	160	7,342	7,482	28,785	125,450	9,530	1,830	7,700
30-35	5,663	14,388	183,593	75	8,297	5,197	34,368	138,844	10,805	1,779	9,026
35-40	5,151	13,159	192,845	174	8,734	5,549	33,535	145,927	11,584	1,703	9,882
40-45	4,598	12,175	195,248	150	8,760	5,297	35,497	147,783	11,895	1,591	10,305
45-50	3,748	10,267	177,812	139	7,446	5,790	30,138	135,715	11,047	1,443	9,603
50-60	5,735	16,099	313,427	123	12,543	7,943	53,432	240,225	19,796	2,337	17,459
60-70	3,827	10,891	246,920	69	9,281	8,052	39,594	191,471	16,003	1,822	14,181
70-80	2,646	7,847	197,404	133	6,773	4,985	31,301	154,497	13,027	1,330	11,698
80-90	1,780	5,246	150,939	178	4,811	5,648	23,477	119,373	10,156	1,030	9,125
90-100	1,206	3,653	114,128	13	3,219	3,692	17,054	90,924	7,784	863	6,921
100-250	3,357	9,782	467,322	1,255	8,331	13,921	63,304	388,344	33,828	4,855	28,973
250-500	492	1,300	168,258	60	971	6,973	18,054	146,386	12,980	2,613	10,366
500 +	307	741	388,839	1,611	543	27,403	35,216	341,208	30,600	6,957	23,643

Quintile Distribution

First 20%	24,099	48,185	-432,493	33,987	376	57,523	9,340	8,788	514	233	281
Second 20%	24,103	46,297	111,264	734	3,021	5,414	33,224	77,454	4,178	1,442	2,737
Middle 20%	24,097	54,674	350,486	673	12,256	19,613	76,096	255,820	17,186	4,572	12,614
Fourth 20%	24,101	60,688	779,221	575	34,697	25,770	139,521	588,281	45,821	7,556	38,265
Next 15%	18,075	51,125	1,072,672	497	41,022	32,047	176,969	828,548	68,796	7,903	60,893
Next 4%	4,820	14,272	551,044	1,363	12,486	14,482	77,868	450,845	38,963	5,005	33,958
Top 1%	1,205	3,167	645,839	1,722	2,365	39,071	64,418	562,492	50,190	10,699	39,491

Total	120,500	278,408	3,078,033	39,551	106,224	193,920	577,435	2,772,228	225,649	37,410	188,239
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

All 2003 Nonresident returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	5,692	2.3	-77,819	5,422	3	8,885	58	156	13	11	2	NA	1.5
0-5	32,685	1.9	1,762	108	48	290	783	1,212	63	23	40	2.3	3.3
5-10	13,789	2.0	7,268	36	213	410	2,031	5,204	298	96	202	2.8	3.9
10-15	9,393	2.2	12,361	34	404	675	2,799	8,963	577	167	409	3.3	4.6
15-20	7,668	2.3	17,419	18	629	971	3,357	12,743	881	226	655	3.8	5.1
20-25	6,696	2.4	22,433	11	902	973	4,139	16,714	1,223	271	953	4.2	5.7
25-30	6,067	2.5	27,450	26	1,210	1,233	4,745	20,678	1,571	302	1,269	4.6	6.1
30-35	5,663	2.5	32,420	13	1,465	918	6,069	24,518	1,908	314	1,594	4.9	6.5
35-40	5,151	2.6	37,438	34	1,696	1,077	6,510	28,330	2,249	331	1,918	5.1	6.8
40-45	4,598	2.6	42,464	33	1,905	1,152	7,720	32,141	2,587	346	2,241	5.3	7.0
45-50	3,748	2.7	47,442	37	1,987	1,545	8,041	36,210	2,947	385	2,562	5.4	7.1
50-60	5,735	2.8	54,652	21	2,187	1,385	9,317	41,888	3,452	408	3,044	5.6	7.3
60-70	3,827	2.8	64,521	18	2,425	2,104	10,346	50,032	4,182	476	3,706	5.7	7.4
70-80	2,646	3.0	74,605	50	2,560	1,884	11,830	58,389	4,923	503	4,421	5.9	7.6
80-90	1,780	2.9	84,797	100	2,703	3,173	13,189	67,064	5,705	579	5,127	6.0	7.6
90-100	1,206	3.0	94,633	11	2,669	3,062	14,141	75,393	6,455	716	5,739	6.1	7.6
100-250	3,357	2.9	139,208	374	2,482	4,147	18,857	115,682	10,077	1,446	8,631	6.2	7.5
250-500	492	2.6	341,988	123	1,974	14,173	36,696	297,532	26,382	5,312	21,070	6.2	7.1
500 +	307	2.4	1,266,575	5,246	1,767	89,260	114,711	1,111,427	99,675	22,661	77,015	6.1	6.9

Quintile Distribution

First 20%	24,099	2.0	-17,947	1,410	16	2,387	388	365	21	10	12	NA	3.2
Second 20%	24,103	1.9	4,616	30	125	225	1,378	3,214	173	60	114	2.5	3.5
Middle 20%	24,097	2.3	14,545	28	509	814	3,158	10,616	713	190	524	3.6	4.9
Fourth 20%	24,101	2.5	32,332	24	1,440	1,069	5,789	24,409	1,901	314	1,588	4.9	6.5
Next 15%	18,075	2.8	59,346	28	2,270	1,773	9,791	45,839	3,806	437	3,369	5.7	7.3
Next 4%	4,820	3.0	114,324	283	2,591	3,005	16,155	93,536	8,084	1,038	7,045	6.2	7.5
Top 1%	1,205	2.6	535,966	1,429	1,963	32,424	53,459	466,798	41,652	8,879	32,773	6.1	7.0

Total	120,500	2.3	25,544	328	882	1,609	4,792	23,006	1,873	311	1,562	6.1	6.8
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Tables for Returns by County

This section contains four tables summarizing by county total adjusted gross income and tax, average income and tax, returns by type, and sources of income.

TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 returns

County Distribution											
County	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Baker	6,448	13,143	197,380	718	7,552	14,735	39,186	150,377	12,105	2,092	10,012
Benton	29,918	55,645	1,373,436	4,457	48,796	71,942	223,750	1,054,529	88,118	8,965	79,153
Clackamas	140,440	290,447	7,728,337	20,991	252,181	305,043	1,441,488	5,931,684	499,939	46,860	453,078
Clatsop	14,026	27,067	520,530	1,272	19,971	33,272	100,059	385,224	31,503	4,229	27,274
Columbia	18,794	40,873	815,606	927	32,602	32,394	149,290	618,376	50,923	6,184	44,739
Coos	24,203	47,896	834,706	1,804	32,579	52,700	150,474	622,449	50,500	7,144	43,356
Crook	7,578	16,236	274,523	656	10,604	15,688	55,894	211,172	17,212	2,428	14,784
Curry	9,379	17,847	336,910	1,187	11,897	26,776	66,356	244,483	19,991	2,687	17,304
Deschutes	58,372	116,881	2,541,344	9,208	87,092	136,691	536,997	1,877,215	155,531	18,831	136,700
Douglas	40,613	83,513	1,440,246	3,506	55,926	82,284	263,418	1,084,131	88,042	13,308	74,734
Gilliam	801	1,599	26,257	40	1,106	1,756	4,599	20,194	1,634	243	1,391
Grant	3,031	6,027	93,664	451	3,813	7,457	17,241	73,405	5,935	947	4,987
Harney	2,814	5,863	76,571	206	3,243	4,477	15,719	60,759	4,843	879	3,964
Hood River	8,659	18,897	316,072	815	11,227	15,591	58,419	240,343	19,590	3,335	16,255
Jackson	78,599	157,144	3,126,090	11,277	110,299	176,374	618,132	2,319,146	190,664	25,045	165,619
Jefferson	5,747	13,325	193,247	286	6,926	24,693	36,638	133,202	10,704	1,886	8,818
Josephine	30,787	62,551	1,059,197	4,459	38,151	71,279	212,640	774,067	62,729	10,144	52,584
Klamath	24,363	50,798	853,570	4,043	32,229	50,519	157,761	652,852	53,110	7,723	45,387
Lake	2,886	5,921	81,891	229	3,420	5,969	15,311	63,597	5,074	899	4,175
Lane	135,865	262,434	5,650,018	14,727	201,502	261,496	1,029,919	4,309,919	356,703	42,617	314,086
Lincoln	18,108	34,233	652,198	2,047	25,226	49,095	136,029	464,821	37,854	5,451	32,403
Linn	43,456	92,262	1,688,031	3,191	66,229	77,797	309,660	1,270,528	103,796	14,344	89,451
Malheur	9,519	21,961	291,590	1,149	10,747	15,080	54,443	229,859	18,386	4,669	13,717
Marion	114,914	249,203	4,618,182	9,861	169,216	217,406	863,282	3,493,147	286,607	40,443	246,164
Morrow	3,880	9,347	127,087	131	4,998	6,129	21,791	102,672	8,275	1,537	6,738
Multnomah	295,387	546,522	13,199,457	30,808	488,190	501,194	2,413,887	10,202,643	851,829	92,266	759,563
Polk	24,847	53,069	1,076,147	1,776	39,130	58,435	205,678	795,830	65,676	8,317	57,360
Sherman	730	1,434	22,844	53	963	1,389	4,037	17,414	1,402	214	1,188
Tillamook	10,352	20,410	366,310	1,165	13,912	24,609	73,930	264,714	21,489	3,323	18,165
Umatilla	26,278	58,045	927,072	1,527	36,424	52,639	157,469	720,560	58,512	9,814	48,697
Union	10,097	20,640	352,290	663	13,838	19,813	63,032	269,101	21,903	3,484	18,418
Wallowa	3,038	5,990	90,484	265	3,645	6,676	19,592	68,241	5,481	980	4,500
Wasco	9,182	18,891	322,459	843	12,214	19,722	62,855	238,203	19,291	3,068	16,222
Washington	201,028	424,644	11,241,111	23,495	375,110	369,929	1,949,414	8,760,897	739,458	70,300	669,158
Wheeler	537	1,121	14,555	36	613	1,468	3,305	10,895	864	154	710
Yamhill	33,511	73,509	1,466,606	3,771	50,362	62,917	277,457	1,113,779	92,052	11,726	80,326
Clark Co., WA	52,609	128,485	1,899,398	1,087	72,560	51,290	312,937	1,511,510	122,870	13,299	109,571
Other Washington	30,071	67,326	668,411	2,883	25,453	49,626	138,634	664,097	53,865	5,068	48,797
California	22,407	43,253	543,298	8,579	13,835	36,544	113,142	479,721	39,933	17,586	22,347
Idaho	10,452	24,430	200,739	865	7,425	8,595	38,193	164,544	12,800	2,039	10,761
Other	48,059	91,634	1,156,416	33,230	31,616	123,095	204,839	1,042,103	81,410	8,913	72,498
Total	1,611,785	3,280,516	68,464,281	208,687	2,432,822	3,144,584	12,616,898	52,711,895	4,368,600	523,443	3,845,158

TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

All 2003 returns

County Distribution

County	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Baker	6,448	2.0	30,611	111	1,171	2,285	6,077	23,322	1,877	325	1,553	5.1	6.7
Benton	29,918	1.9	45,907	149	1,631	2,405	7,479	35,247	2,945	300	2,646	5.8	7.5
Clackamas	140,440	2.1	55,030	150	1,796	2,172	10,264	42,236	3,560	334	3,226	5.9	7.6
Clatsop	14,026	1.9	37,112	91	1,424	2,372	7,134	27,465	2,246	302	1,945	5.2	7.1
Columbia	18,794	2.2	43,397	49	1,735	1,724	7,944	32,903	2,710	329	2,381	5.5	7.2
Coos	24,203	2.0	34,488	75	1,346	2,177	6,217	25,718	2,087	295	1,791	5.2	7.0
Crook	7,578	2.1	36,226	87	1,399	2,070	7,376	27,867	2,271	320	1,951	5.4	7.0
Curry	9,379	1.9	35,922	127	1,269	2,855	7,075	26,067	2,131	287	1,845	5.1	7.1
Deschutes	58,372	2.0	43,537	158	1,492	2,342	9,200	32,160	2,665	323	2,342	5.4	7.3
Douglas	40,613	2.1	35,463	86	1,377	2,026	6,486	26,694	2,168	328	1,840	5.2	6.9
Gilliam	801	2.0	32,780	50	1,381	2,192	5,742	25,211	2,040	303	1,736	5.3	6.9
Grant	3,031	2.0	30,902	149	1,258	2,460	5,688	24,218	1,958	313	1,646	5.3	6.8
Harney	2,814	2.1	27,211	73	1,153	1,591	5,586	21,592	1,721	312	1,409	5.2	6.5
Hood River	8,659	2.2	36,502	94	1,297	1,801	6,747	27,756	2,262	385	1,877	5.1	6.8
Jackson	78,599	2.0	39,773	144	1,403	2,244	7,864	29,506	2,426	319	2,107	5.3	7.1
Jefferson	5,747	2.3	33,626	50	1,205	4,297	6,375	23,178	1,863	328	1,534	4.6	6.6
Josephine	30,787	2.0	34,404	145	1,239	2,315	6,907	25,143	2,038	330	1,708	5.0	6.8
Klamath	24,363	2.1	35,036	166	1,323	2,074	6,475	26,797	2,180	317	1,863	5.3	7.0
Lake	2,886	2.1	28,375	79	1,185	2,068	5,305	22,036	1,758	311	1,447	5.1	6.6
Lane	135,865	1.9	41,586	108	1,483	1,925	7,581	31,718	2,625	314	2,312	5.6	7.3
Lincoln	18,108	1.9	36,017	113	1,393	2,711	7,512	25,669	2,091	301	1,789	5.0	7.0
Linn	43,456	2.1	38,845	73	1,524	1,790	7,126	29,237	2,389	330	2,058	5.3	7.0
Malheur	9,519	2.3	30,633	121	1,129	1,584	5,719	24,147	1,932	491	1,441	4.7	6.0
Marion	114,914	2.2	40,188	86	1,473	1,892	7,512	30,398	2,494	352	2,142	5.3	7.0
Morrow	3,880	2.4	32,755	34	1,288	1,580	5,616	26,462	2,133	396	1,737	5.3	6.6
Multnomah	295,387	1.9	44,685	104	1,653	1,697	8,172	34,540	2,884	312	2,571	5.8	7.4
Polk	24,847	2.1	43,311	72	1,575	2,352	8,278	32,029	2,643	335	2,309	5.3	7.2
Sherman	730	2.0	31,293	73	1,319	1,903	5,530	23,854	1,921	293	1,628	5.2	6.8
Tillamook	10,352	2.0	35,385	113	1,344	2,377	7,142	25,571	2,076	321	1,755	5.0	6.9
Umatilla	26,278	2.2	35,279	58	1,386	2,003	5,992	27,421	2,227	374	1,853	5.3	6.8
Union	10,097	2.0	34,891	66	1,371	1,962	6,243	26,652	2,169	345	1,824	5.2	6.8
Wallowa	3,038	2.0	29,784	87	1,200	2,198	6,449	22,462	1,804	323	1,481	5.0	6.6
Wasco	9,182	2.1	35,119	92	1,330	2,148	6,845	25,942	2,101	334	1,767	5.0	6.8
Washington	201,028	2.1	55,918	117	1,866	1,840	9,697	43,581	3,678	350	3,329	6.0	7.6
Wheeler	537	2.1	27,103	68	1,141	2,734	6,155	20,290	1,608	287	1,321	4.9	6.5
Yamhill	33,511	2.2	43,765	113	1,503	1,878	8,280	33,236	2,747	350	2,397	5.5	7.2
Clark Co., WA	52,609	2.4	36,104	21	1,379	975	5,948	28,731	2,336	253	2,083	5.8	7.2
Other Washington	30,071	2.2	22,228	96	846	1,650	4,610	22,084	1,791	169	1,623	7.3	7.3
California	22,407	1.9	24,247	383	618	1,631	5,049	21,409	1,782	785	997	4.1	4.7
Idaho	10,452	2.3	19,206	83	710	822	3,654	15,743	1,225	195	1,030	5.4	6.5
Other	48,059	1.9	24,062	691	658	2,561	4,262	21,684	1,694	186	1,509	6.3	7.0
Total	1,611,785	2.0	42,477	130	1,509	1,951	7,828	32,704	2,710	325	2,386	5.6	7.3

TABLE C: DISTRIBUTION OF RETURNS BY TYPE

All 2003 returns

County Distribution

County	Number of Returns	Single		Joint		Separate		Head Household		Itemized		Full-Year		Part-Year		Nonresident	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Baker	6,448	2,539	39.4	3,327	51.6	77	1.2	502	7.8	2,880	44.7	6,271	97.3	147	2.3	30	0.5
Benton	29,918	14,843	49.6	12,723	42.5	342	1.1	1,993	6.7	14,047	47.0	28,621	95.7	778	2.6	519	1.7
Clackamas	140,440	58,606	41.7	67,015	47.7	1,835	1.3	12,890	9.2	80,734	57.5	137,534	97.9	2,430	1.7	476	0.3
Clatsop	14,026	6,282	44.8	6,168	44.0	192	1.4	1,374	9.8	6,663	47.5	13,568	96.7	324	2.3	134	1.0
Columbia	18,794	6,912	36.8	9,786	52.1	239	1.3	1,851	9.8	10,381	55.2	18,435	98.1	288	1.5	71	0.4
Coos	24,203	9,796	40.5	11,435	47.2	374	1.5	2,578	10.7	10,807	44.7	23,511	97.1	556	2.3	136	0.6
Crook	7,578	2,594	34.2	4,163	54.9	106	1.4	711	9.4	3,976	52.5	7,419	97.9	135	1.8	24	0.3
Curry	9,379	3,845	41.0	4,609	49.1	152	1.6	768	8.2	4,393	46.8	8,939	95.3	365	3.9	75	0.8
Deschutes	58,372	23,901	40.9	28,494	48.8	831	1.4	5,109	8.8	32,497	55.7	56,368	96.6	1,740	3.0	264	0.5
Douglas	40,613	15,451	38.0	20,291	50.0	526	1.3	4,322	10.6	18,271	45.0	39,613	97.5	853	2.1	147	0.4
Gilliam	801	310	38.7	411	51.3	13	1.6	65	8.1	336	41.9	787	98.3	11	1.4	3	0.4
Grant	3,031	1,244	41.0	1,492	49.2	38	1.3	256	8.4	1,286	42.4	2,971	98.0	51	1.7	9	0.3
Harney	2,814	1,084	38.5	1,438	51.1	33	1.2	258	9.2	1,184	42.1	2,755	97.9	45	1.6	14	0.5
Hood River	8,659	3,457	39.9	4,150	47.9	94	1.1	949	11.0	3,844	44.4	8,384	96.8	213	2.5	62	0.7
Jackson	78,599	33,301	42.4	35,728	45.5	1,153	1.5	8,374	10.7	39,288	50.0	76,266	97.0	1,969	2.5	364	0.5
Jefferson	5,747	1,981	34.5	2,661	46.3	77	1.3	1,021	17.8	2,270	39.5	5,642	98.2	90	1.6	15	0.3
Josephine	30,787	11,994	39.0	15,227	49.5	408	1.3	3,134	10.2	14,729	47.8	29,777	96.7	881	2.9	129	0.4
Klamath	24,363	9,411	38.6	11,705	48.0	339	1.4	2,895	11.9	10,844	44.5	23,633	97.0	555	2.3	175	0.7
Lake	2,886	1,081	37.5	1,505	52.1	39	1.4	257	8.9	1,094	37.9	2,790	96.7	58	2.0	38	1.3
Lane	135,865	62,071	45.7	58,432	43.0	1,639	1.2	13,635	10.0	65,392	48.1	132,337	97.4	2,809	2.1	719	0.5
Lincoln	18,108	7,936	43.8	8,066	44.5	222	1.2	1,871	10.3	8,925	49.3	17,556	97.0	467	2.6	85	0.5
Linn	43,456	16,650	38.3	21,706	49.9	567	1.3	4,510	10.4	21,865	50.3	42,717	98.3	616	1.4	123	0.3
Malheur	9,519	3,407	35.8	4,765	50.1	83	0.9	1,258	13.2	3,749	39.4	9,195	96.6	213	2.2	111	1.2
Marion	114,914	46,657	40.6	51,134	44.5	1,520	1.3	15,526	13.5	55,965	48.7	112,972	98.3	1,613	1.4	329	0.3
Morrow	3,880	1,319	34.0	1,950	50.3	52	1.3	556	14.3	1,519	39.1	3,812	98.2	57	1.5	11	0.3
Multnomah	295,387	155,688	52.7	103,351	35.0	3,925	1.3	32,276	10.9	144,506	48.9	286,536	97.0	7,324	2.5	1,527	0.5
Polk	24,847	9,606	38.7	12,337	49.7	329	1.3	2,563	10.3	13,476	54.2	24,410	98.2	351	1.4	86	0.3
Sherman	730	306	41.9	350	47.9	12	1.6	61	8.4	263	36.0	720	98.6	8	1.1	2	0.3
Tillamook	10,352	4,292	41.5	5,022	48.5	117	1.1	916	8.8	5,022	48.5	10,129	97.8	185	1.8	38	0.4
Umatilla	26,278	9,928	37.8	12,121	46.1	376	1.4	3,841	14.6	11,007	41.9	25,646	97.6	498	1.9	134	0.5
Union	10,097	4,155	41.2	5,025	49.8	118	1.2	797	7.9	4,664	46.2	9,850	97.6	185	1.8	62	0.6
Wallowa	3,038	1,215	40.0	1,594	52.5	25	0.8	203	6.7	1,431	47.1	2,979	98.1	46	1.5	13	0.4
Wasco	9,182	3,592	39.1	4,375	47.6	104	1.1	1,105	12.0	4,361	47.5	8,980	97.8	159	1.7	43	0.5
Washington	201,028	85,638	42.6	92,526	46.0	2,531	1.3	20,216	10.1	110,333	54.9	194,997	97.0	5,114	2.5	917	0.5
Wheeler	537	182	33.9	313	58.3	6	1.1	35	6.5	231	43.0	527	98.1	8	1.5	2	0.4
Yamhill	33,511	12,693	37.9	16,413	49.0	481	1.4	3,898	11.6	17,280	51.6	32,857	98.0	553	1.7	101	0.3
Clark Co., WA	52,609	16,702	31.7	29,939	56.9	677	1.3	5,266	10.0	31,843	60.5	2,369	4.5	3,054	5.8	47,186	89.7
Other Washington	30,071	11,043	36.7	16,233	54.0	488	1.6	2,292	7.6	15,614	51.9	3,166	10.5	4,675	15.5	22,230	73.9
California	22,407	10,360	46.2	9,970	44.5	741	3.3	1,325	5.9	11,251	50.2	4,195	18.7	5,070	22.6	13,142	58.7
Idaho	10,452	3,601	34.5	5,758	55.1	105	1.0	984	9.4	5,190	49.7	907	8.7	1,431	13.7	8,114	77.6
Other	48,059	23,365	48.6	20,775	43.2	1,457	3.0	2,445	5.1	20,239	42.1	10,609	22.1	14,610	30.4	22,840	47.5
Total	1,611,785	699,038	43.4	724,483	44.9	22,443	1.4	164,886	10.2	813,650	50.5	1,430,750	88.8	60,535	3.8	120,500	7.5

TABLE D: SOURCES OF ADJUSTED GROSS INCOME (THOUSANDS OF DOLLARS)

2003 Full-year returns

County Distribution											
County	Number of Returns	Adjusted Gross Income	Wages, Salaries, Tips	Taxable Dividends and Interest	Business Income	Capital Gains	Taxable Pensions	Schedule E Income ¹	Farm Income	All Other Income ²	Adjustments
Baker	6,271	195,321	132,711	11,836	4,712	17,077	35,301	7,407	-5,970	-3,603	4,149
Benton	28,621	1,352,033	952,481	60,767	48,365	68,597	183,780	42,926	-6,473	23,721	22,132
Clackamas	137,534	7,647,254	5,485,264	283,331	305,006	386,735	757,263	434,179	-31,087	156,534	129,971
Clatsop	13,568	513,843	327,122	23,015	29,735	23,527	82,077	34,853	-1,272	6,529	11,744
Columbia	18,435	808,651	637,200	19,374	17,839	21,266	94,409	15,007	-6,219	19,568	9,793
Coos	23,511	825,489	533,965	39,523	50,065	33,914	137,002	36,267	-3,696	15,883	17,434
Crook	7,419	272,741	187,290	14,413	12,258	15,560	41,372	17,214	-9,136	-1,917	4,313
Curry	8,939	329,950	157,315	21,973	16,253	39,412	73,156	24,157	-1,432	5,354	6,238
Deschutes	56,368	2,497,015	1,543,903	128,412	149,989	164,077	346,453	207,725	-21,713	38,805	60,636
Douglas	39,613	1,425,527	990,679	58,072	46,911	109,990	217,858	5,127	-14,578	32,415	20,947
Gilliam	787	26,073	18,615	1,358	204	1,122	3,607	1,908	-70	-119	552
Grant	2,971	93,066	66,662	5,241	1,797	7,106	13,531	5,069	-4,608	-114	1,617
Harney	2,755	76,048	62,047	3,592	1,478	5,285	11,777	633	-5,395	-1,980	1,389
Hood River	8,384	311,601	215,420	14,792	15,853	15,053	36,083	17,631	-1,659	5,138	6,709
Jackson	76,266	3,085,963	1,981,647	155,600	173,893	152,286	428,237	210,309	-13,911	60,499	62,597
Jefferson	5,642	191,456	139,983	8,279	4,629	8,429	23,097	8,391	-1,632	3,020	2,740
Josephine	29,777	1,043,919	616,014	55,780	59,875	73,841	188,448	57,993	-5,652	18,778	21,157
Klamath	23,633	842,915	611,747	34,089	27,984	49,000	118,615	26,143	-10,466	246	14,443
Lake	2,790	80,086	58,119	3,705	2,419	5,180	14,122	2,472	-3,466	-784	1,680
Lane	132,337	5,596,767	3,760,285	241,455	205,750	422,415	681,530	311,003	-19,963	91,978	97,686
Lincoln	17,556	644,257	376,505	37,205	44,633	27,620	129,179	32,150	-1,977	12,882	13,940
Linn	42,717	1,676,645	1,259,102	55,225	46,793	42,331	205,668	56,274	-6,731	40,161	22,179
Malheur	9,195	286,570	209,122	13,905	14,424	14,394	38,498	15,762	-8,447	-5,258	5,828
Marion	112,972	4,586,574	3,288,196	172,105	147,346	201,326	600,117	188,079	-14,293	68,976	65,278
Morrow	3,812	126,106	102,344	3,669	3,072	4,801	13,347	5,390	-1,142	-3,119	2,254
Multnomah	286,536	13,005,957	9,597,042	515,927	525,927	558,384	1,175,690	658,093	-8,208	213,061	229,960
Polk	24,410	1,068,833	747,345	40,054	34,386	56,766	158,813	35,580	-6,525	18,470	16,057
Sherman	720	22,698	12,949	1,131	694	711	3,480	2,898	1,581	114	861
Tillamook	10,129	362,787	220,996	18,441	18,264	22,348	68,056	16,454	127	6,603	8,502
Umatilla	25,646	915,423	717,093	27,353	32,607	19,929	103,450	42,438	-10,375	-1,654	15,419
Union	9,850	349,383	256,725	13,846	14,318	12,705	47,789	16,341	-8,092	2,451	6,701
Wallowa	2,979	89,863	55,889	6,073	5,016	9,388	17,087	4,279	-3,076	-1,994	2,798
Wasco	8,980	318,822	212,427	14,013	13,121	11,243	49,151	17,687	-691	8,441	6,568
Washington	194,997	11,075,030	8,578,050	396,516	382,518	387,071	815,516	471,312	-15,415	227,144	167,683
Wheeler	527	14,411	9,939	1,409	429	1,726	3,208	114	-1,175	-957	282
Yamhill	32,857	1,455,113	1,041,931	62,001	51,732	54,766	146,581	103,905	-13,935	29,553	21,422
Clark Co., WA	2,369	94,168	70,304	4,180	1,411	3,431	6,682	6,511	-9	2,753	1,095
Other Washington	3,166	95,587	63,936	6,529	3,238	5,633	12,176	3,012	-157	2,587	1,367
California	4,195	155,173	90,822	13,435	3,943	21,045	16,818	6,640	-842	5,542	2,232
Idaho	907	19,931	16,877	1,354	592	946	2,318	-111	-177	-1,514	353
Other	10,609	379,157	265,116	34,787	4,655	32,302	35,111	14,080	-822	-563	5,509
Total	1,430,750	63,958,209	45,671,180	2,623,769	2,524,135	3,108,739	7,136,451	3,163,303	-268,779	1,093,629	1,094,218

¹ Schedule E income sources include: rental real estate, royalties, partnerships, S corporations, and trusts.

² All other income includes: taxable state income tax refunds, alimony received, unemployment compensation, and other income.

Tables for Individual Counties and Other States

This section summarizes total income and tax by adjusted gross income level for each of the 36 Oregon counties and five areas outside Oregon. Clark County, Washington, is reported separately from the remainder of Washington because so many Clark County residents work in Portland. Idaho and California also have individual tables. Returns from all other states are grouped together in one table.

TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Baker County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	217	399	-9,787	184	0	203	1,130	52	4	0	4
0-5	731	644	1,929	12	6	137	1,750	734	39	19	20
5-10	803	1,098	6,102	5	51	226	2,587	3,565	213	108	105
10-15	762	1,366	9,476	46	147	675	3,436	5,888	387	192	195
15-20	577	1,164	10,063	29	233	738	2,945	6,498	451	180	271
20-25	529	1,135	11,879	30	388	818	3,089	7,819	568	190	378
25-30	452	1,024	12,406	29	502	1,140	2,427	8,553	649	172	478
30-35	333	767	10,818	43	499	1,055	2,075	7,325	568	117	451
35-40	276	668	10,331	11	495	850	1,879	7,200	567	107	460
40-45	241	597	10,232	29	545	931	1,761	7,078	566	104	462
45-50	231	597	10,959	27	589	747	1,850	7,820	630	97	534
50-60	375	1,034	20,563	62	1,044	1,651	3,435	14,532	1,185	176	1,009
60-70	299	838	19,282	25	917	1,536	2,984	13,940	1,156	143	1,013
70-80	194	541	14,539	9	655	1,120	1,971	10,853	911	94	817
80-90	116	348	9,805	20	398	592	1,180	7,663	650	71	579
90-100	95	284	8,963	5	328	730	1,296	6,620	563	48	515
100-250	195	571	26,974	57	677	1,385	2,848	22,120	1,914	198	1,716
250+	22	68	12,845	94	78	202	544	12,117	1,083	76	1,007

Quintile Distribution

First 20%	1,289	1,464	-5,760	198	18	401	3,831	1,987	113	55	57
Second 20%	1,290	2,176	14,491	51	205	885	5,380	8,926	577	287	290
Middle 20%	1,290	2,717	27,508	81	875	2,117	7,012	18,181	1,318	444	874
Fourth 20%	1,290	3,119	48,520	115	2,377	4,126	8,747	33,715	2,660	504	2,156
Next 15%	967	2,713	62,945	117	2,960	4,846	9,442	45,979	3,816	462	3,355
Next 4%	258	760	28,410	58	892	1,870	3,563	22,149	1,901	192	1,708
Top 1%	64	194	21,266	99	224	489	1,211	19,440	1,721	149	1,572

Total	6,448	13,143	197,380	718	7,552	14,735	39,186	150,377	12,105	2,092	10,012
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Benton County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	382	451	-9,510	33	3	213	1,962	0	0	0	0
0-5	3,613	2,379	9,383	410	35	634	7,130	4,072	217	86	131
5-10	3,185	3,143	23,534	128	309	802	8,464	15,134	926	345	581
10-15	2,648	3,580	33,052	116	783	1,268	10,133	22,694	1,571	516	1,055
15-20	2,330	3,553	40,567	133	1,419	1,927	9,473	28,848	2,113	585	1,528
20-25	1,841	3,144	41,341	97	1,935	2,276	8,187	29,781	2,262	530	1,732
25-30	1,501	2,776	41,212	361	2,133	2,361	7,842	29,812	2,322	478	1,844
30-35	1,311	2,516	42,606	116	2,446	2,372	7,666	30,531	2,413	434	1,979
35-40	1,161	2,359	43,451	91	2,487	3,007	7,741	30,698	2,459	383	2,076
40-45	1,105	2,378	46,866	101	2,654	2,953	8,107	33,432	2,706	395	2,311
45-50	1,023	2,402	48,633	65	2,640	3,148	8,611	34,535	2,813	388	2,425
50-60	1,875	4,538	102,809	272	5,349	7,319	17,864	72,955	6,015	737	5,278
60-70	1,627	4,199	105,508	264	5,040	7,560	17,570	75,840	6,320	687	5,633
70-80	1,288	3,507	96,389	238	4,240	6,905	15,640	70,038	5,893	562	5,331
80-90	1,078	3,055	91,441	142	3,656	7,000	14,181	66,937	5,671	499	5,172
90-100	861	2,453	81,567	175	2,946	4,472	12,135	62,241	5,316	410	4,906
100-250	2,793	8,350	383,824	1,051	9,691	14,883	48,657	311,815	27,108	1,552	25,557
250-500	220	640	72,911	194	765	1,496	6,843	64,001	5,687	206	5,482
500 +	76	222	77,851	470	266	1,344	5,546	71,166	6,305	173	6,132

Quintile Distribution

First 20%	5,983	4,657	12,663	505	174	1,231	13,983	12,090	690	275	415
Second 20%	5,984	8,115	80,590	303	2,232	3,416	22,257	55,998	3,939	1,199	2,741
Middle 20%	5,984	11,092	171,544	677	9,090	10,148	32,249	122,866	9,602	1,875	7,727
Fourth 20%	5,984	14,418	328,344	781	16,817	23,357	56,315	233,805	19,281	2,353	16,928
Next 15%	4,488	12,866	427,588	1,011	15,279	24,585	63,335	325,888	27,843	2,163	25,680
Next 4%	1,196	3,627	201,196	511	4,163	6,363	23,127	168,069	14,713	720	13,994
Top 1%	299	870	151,511	669	1,041	2,842	12,484	135,813	12,049	380	11,669

Total	29,918	55,645	1,373,436	4,457	48,796	71,942	223,750	1,054,529	88,118	8,965	79,153
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Clackamas County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	2,069	2,963	-87,186	2,095	42	1,992	22,713	388	33	2	32
0-5	11,825	8,019	29,997	341	130	1,155	28,709	11,709	618	240	377
5-10	10,877	12,212	80,924	330	924	2,322	38,110	48,341	2,923	1,214	1,709
10-15	10,036	15,423	125,135	572	2,531	4,581	46,624	79,268	5,375	2,146	3,229
15-20	9,550	16,572	166,834	547	5,234	6,818	48,847	111,439	8,028	2,711	5,317
20-25	8,605	16,201	193,096	435	7,918	10,261	48,665	132,621	9,970	2,872	7,098
25-30	8,151	15,489	223,986	694	11,310	10,100	49,969	155,815	12,058	2,751	9,308
30-35	7,687	15,145	249,577	600	13,732	12,215	57,769	172,689	13,614	2,470	11,144
35-40	7,028	14,459	263,366	387	14,686	13,668	63,485	182,538	14,598	2,285	12,314
40-45	6,388	14,142	271,176	505	14,489	15,535	57,484	185,921	14,975	2,219	12,755
45-50	5,714	13,355	271,332	586	14,072	15,522	57,416	186,064	15,126	2,090	13,036
50-60	10,266	25,669	562,831	1,406	27,603	33,923	117,164	387,838	31,817	4,022	27,795
60-70	8,816	23,486	571,746	1,100	26,454	33,482	113,363	400,979	33,283	3,711	29,572
70-80	7,103	19,468	531,272	910	22,864	29,461	104,706	379,432	31,817	3,068	28,748
80-90	5,799	16,616	491,801	510	19,396	22,322	90,226	360,958	30,532	2,664	27,868
90-100	4,193	12,093	397,474	423	14,290	15,914	71,342	296,631	25,277	1,973	23,304
100-250	13,785	41,269	1,931,352	2,871	47,673	56,449	296,078	1,534,844	133,432	7,284	126,148
250-500	1,823	5,666	605,773	1,488	6,331	10,244	69,443	521,613	46,305	1,514	44,790
500 +	725	2,200	847,852	5,189	2,502	9,077	59,376	782,596	70,159	1,624	68,534

Quintile Distribution

First 20%	28,087	27,857	59,493	2,952	1,725	6,770	103,978	82,696	5,039	2,049	2,990
Second 20%	28,089	49,625	532,775	1,530	19,060	24,091	149,009	358,761	26,337	8,244	18,093
Middle 20%	28,088	57,684	1,018,613	2,164	55,315	52,926	228,514	704,436	56,112	9,331	46,780
Fourth 20%	28,088	72,579	1,704,542	3,541	80,094	99,124	346,829	1,189,984	98,404	11,418	86,986
Next 15%	21,066	61,037	2,133,375	2,811	71,603	83,074	369,544	1,614,305	138,158	9,994	128,164
Next 4%	5,618	17,280	1,157,957	2,100	19,533	25,700	153,585	961,502	84,617	3,530	81,087
Top 1%	1,404	4,385	1,121,583	5,894	4,851	13,358	90,030	1,020,000	91,273	2,295	88,978

Total	140,440	290,447	7,728,337	20,991	252,181	305,043	1,441,488	5,931,684	499,939	46,860	453,078
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Clatsop County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	220	361	-8,833	21	10	72	1,719	0	0	0	0
0-5	1,427	1,177	3,925	35	14	119	3,206	1,592	84	37	47
5-10	1,595	1,953	11,881	76	118	303	5,494	7,231	437	200	237
10-15	1,417	2,316	17,755	86	342	773	5,963	11,587	780	332	448
15-20	1,338	2,368	23,403	89	731	1,097	6,379	15,989	1,144	381	763
20-25	1,050	2,044	23,446	72	923	1,226	5,652	16,036	1,191	344	847
25-30	849	1,669	23,266	55	1,102	1,479	5,180	15,890	1,220	268	952
30-35	737	1,528	23,927	68	1,253	1,946	5,018	16,074	1,257	231	1,025
35-40	683	1,475	25,658	20	1,409	1,807	4,836	17,819	1,420	226	1,194
40-45	602	1,414	25,502	35	1,341	1,830	4,883	17,840	1,433	222	1,211
45-50	544	1,375	25,828	48	1,333	1,991	4,819	17,865	1,447	212	1,236
50-60	953	2,445	52,242	89	2,666	4,501	9,398	35,978	2,947	387	2,560
60-70	741	1,934	48,033	84	2,336	3,842	8,017	34,017	2,815	312	2,503
70-80	538	1,458	40,122	61	1,788	3,364	6,705	28,673	2,403	228	2,175
80-90	356	990	30,151	78	1,212	2,228	4,708	22,105	1,869	164	1,705
90-100	264	717	24,966	11	914	1,596	3,753	18,793	1,602	139	1,463
100-250	617	1,606	86,327	308	2,144	4,287	11,250	68,991	5,999	443	5,556
250-500	72	181	25,033	11	252	604	2,210	21,979	1,954	79	1,875
500 +	23	56	17,897	26	81	208	869	16,766	1,502	24	1,478

Quintile Distribution

First 20%	2,805	2,897	2,914	103	90	391	8,771	6,242	358	166	191
Second 20%	2,806	4,572	37,783	181	867	1,664	11,901	25,173	1,725	667	1,058
Middle 20%	2,805	5,489	70,651	208	3,143	4,439	16,322	48,009	3,639	894	2,745
Fourth 20%	2,805	6,692	125,220	176	6,559	9,913	23,654	86,222	6,955	1,040	5,915
Next 15%	2,104	5,604	155,809	259	6,874	11,838	25,294	112,624	9,439	922	8,517
Next 4%	561	1,476	74,877	295	1,951	3,863	10,289	59,106	5,126	388	4,739
Top 1%	140	337	53,276	50	488	1,164	3,827	47,847	4,261	152	4,109

Total	14,026	27,067	520,530	1,272	19,971	33,272	100,059	385,224	31,503	4,229	27,274
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Columbia County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	203	353	-9,653	12	1	37	1,997	0	0	0	0
0-5	1,439	1,177	3,804	22	20	120	3,451	1,464	77	31	46
5-10	1,563	1,853	11,579	23	103	359	4,938	6,953	418	193	225
10-15	1,478	2,444	18,452	30	351	629	6,039	12,044	804	342	462
15-20	1,318	2,342	22,905	52	675	1,056	6,354	15,275	1,085	370	715
20-25	1,169	2,218	26,143	58	1,046	1,175	6,273	18,052	1,343	386	957
25-30	1,072	2,206	29,538	118	1,351	1,284	6,427	20,829	1,596	358	1,237
30-35	989	2,139	32,120	42	1,684	1,449	6,310	22,847	1,789	351	1,438
35-40	970	2,151	36,448	59	1,929	2,022	7,392	25,332	2,007	325	1,682
40-45	936	2,360	39,754	41	2,037	1,929	7,110	28,792	2,316	377	1,939
45-50	913	2,369	43,300	48	2,178	2,111	8,059	31,099	2,526	365	2,161
50-60	1,711	4,673	93,896	137	4,669	4,352	16,752	68,533	5,628	717	4,911
60-70	1,388	3,930	89,979	73	4,175	4,309	16,002	65,689	5,457	615	4,841
70-80	1,124	3,325	84,145	19	3,693	3,161	13,762	63,551	5,336	514	4,822
80-90	787	2,312	66,779	56	2,660	2,328	10,290	51,567	4,370	358	4,012
90-100	579	1,746	54,832	25	2,001	1,369	8,293	43,195	3,687	283	3,404
100-250	1,091	3,116	141,213	97	3,804	4,247	17,926	115,360	10,004	563	9,441
250-500	46	110	15,043	14	160	261	1,287	13,350	1,186	25	1,161
500 +	18	49	15,329	2	63	196	628	14,445	1,294	9	1,284

Quintile Distribution

First 20%	3,758	4,276	11,772	75	221	769	12,524	12,235	742	342	400
Second 20%	3,759	6,800	70,440	213	2,386	2,983	18,557	47,939	3,474	1,092	2,382
Middle 20%	3,759	8,503	135,182	172	6,911	6,575	26,386	95,991	7,592	1,353	6,239
Fourth 20%	3,759	10,285	212,952	244	10,348	10,032	38,351	154,933	12,754	1,589	11,165
Next 15%	2,820	8,365	235,875	115	9,462	7,954	36,682	181,904	15,402	1,313	14,090
Next 4%	752	2,138	94,934	67	2,623	2,875	12,360	77,144	6,682	368	6,313
Top 1%	187	506	54,451	42	653	1,206	4,430	48,230	4,277	127	4,150

Total	18,794	40,873	815,606	927	32,602	32,394	149,290	618,376	50,923	6,184	44,739
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Coos County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	398	642	-10,494	52	2	288	2,526	3	0	0	0
0-5	2,372	2,550	6,341	33	26	146	5,795	2,354	126	69	57
5-10	2,814	3,892	21,035	97	158	641	9,391	12,313	734	379	354
10-15	2,820	4,831	35,207	155	606	1,367	11,713	22,730	1,507	690	816
15-20	2,503	4,635	43,429	96	1,206	2,464	11,236	29,530	2,082	771	1,310
20-25	1,842	3,700	41,217	72	1,530	2,801	9,706	28,030	2,063	607	1,456
25-30	1,531	3,127	42,030	97	1,908	2,616	8,595	29,477	2,253	507	1,746
30-35	1,366	2,914	44,382	57	2,347	2,946	8,006	31,370	2,448	483	1,966
35-40	1,183	2,678	44,325	45	2,416	3,598	7,398	31,227	2,475	410	2,065
40-45	1,130	2,680	47,947	110	2,647	3,370	7,964	34,283	2,753	421	2,332
45-50	927	2,299	44,048	61	2,443	3,008	7,062	31,748	2,573	356	2,217
50-60	1,480	3,803	80,976	77	4,348	6,701	12,526	57,823	4,737	591	4,146
60-70	1,162	3,040	75,222	111	3,769	5,867	11,083	54,783	4,547	473	4,074
70-80	769	2,101	57,342	56	2,576	4,577	8,228	42,194	3,541	341	3,200
80-90	566	1,507	47,937	47	1,955	2,949	6,359	36,741	3,116	254	2,862
90-100	336	898	31,828	47	1,168	1,926	4,338	24,451	2,087	154	1,933
100-250	871	2,265	122,113	443	3,012	5,843	14,673	99,325	8,636	490	8,146
250-500	104	265	35,382	115	359	1,181	2,673	31,307	2,785	93	2,692
500 +	29	69	24,440	35	102	413	1,202	22,758	2,039	54	1,984

Quintile Distribution

First 20%	4,840	5,948	9,939	132	114	797	15,087	10,368	592	315	277
Second 20%	4,841	8,270	62,750	272	1,186	2,886	19,835	40,884	2,735	1,206	1,529
Middle 20%	4,841	9,726	113,441	210	4,475	7,152	25,362	78,422	5,841	1,597	4,244
Fourth 20%	4,841	11,192	197,838	297	10,852	14,449	32,966	140,793	11,267	1,757	9,510
Next 15%	3,630	9,622	248,892	272	11,764	18,736	36,158	183,119	15,282	1,546	13,736
Next 4%	968	2,517	117,950	430	3,353	6,023	14,385	94,681	8,186	492	7,694
Top 1%	242	621	83,897	191	835	2,657	6,681	74,181	6,597	230	6,367

Total	24,203	47,896	834,706	1,804	32,579	52,700	150,474	622,449	50,500	7,144	43,356
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Crook County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	176	333	-13,134	24	4	74	1,849	0	0	0	0
0-5	635	706	1,706	15	3	42	1,728	609	32	16	16
5-10	744	1,077	5,586	17	43	180	3,124	2,978	176	94	81
10-15	748	1,367	9,362	22	152	478	3,713	5,559	363	181	182
15-20	650	1,254	11,349	26	294	670	3,223	7,456	521	197	324
20-25	617	1,281	13,872	32	499	642	3,377	9,596	709	219	490
25-30	604	1,316	16,612	15	708	941	3,466	11,634	884	218	666
30-35	492	1,113	15,952	20	793	910	3,323	11,040	858	175	683
35-40	402	1,008	15,027	13	718	1,164	2,833	10,427	823	151	672
40-45	350	885	14,878	9	798	1,166	2,662	10,396	830	138	692
45-50	309	850	14,674	7	727	812	2,794	10,422	840	130	711
50-60	580	1,624	31,875	17	1,624	1,981	5,421	22,977	1,878	254	1,624
60-70	405	1,109	26,225	255	1,298	2,063	4,516	18,677	1,545	172	1,373
70-80	258	714	19,208	27	849	1,064	3,178	14,158	1,188	111	1,076
80-90	181	469	15,368	6	612	872	2,476	11,425	967	91	876
90-100	100	257	9,460	5	348	373	1,284	7,459	638	49	589
100-250	286	774	38,276	70	990	1,597	4,832	30,950	2,687	178	2,509
250-500	25	63	8,586	2	88	299	809	7,392	657	11	646
500 +	16	36	19,643	76	56	361	1,285	18,017	1,616	42	1,574

Quintile Distribution

First 20%	1,515	2,048	-6,236	54	46	281	6,504	3,350	193	103	89
Second 20%	1,516	2,840	22,687	57	502	1,218	7,539	14,356	978	411	567
Middle 20%	1,516	3,268	40,771	51	1,746	2,143	8,883	28,414	2,156	545	1,611
Fourth 20%	1,516	3,962	66,433	48	3,366	4,538	12,318	46,679	3,742	607	3,136
Next 15%	1,137	3,115	79,432	296	3,633	5,066	13,060	58,109	4,849	510	4,339
Next 4%	303	822	36,148	36	1,053	1,595	4,752	28,807	2,489	181	2,308
Top 1%	75	181	35,288	114	259	848	2,838	31,457	2,806	72	2,734

Total	7,578	16,236	274,523	656	10,604	15,688	55,894	211,172	17,212	2,428	14,784
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Curry County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	228	396	-5,319	45	4	12	1,449	0	0	0	0
0-5	1,046	1,044	2,745	29	12	109	2,810	1,028	55	26	29
5-10	1,054	1,419	7,920	46	66	189	3,717	4,592	276	145	131
10-15	1,095	1,854	13,632	81	229	635	5,016	8,351	553	243	310
15-20	939	1,702	16,431	56	437	1,050	5,176	10,279	720	255	464
20-25	759	1,508	16,989	33	613	1,346	4,186	11,193	819	254	565
25-30	620	1,272	16,979	51	725	1,356	4,195	11,013	832	209	622
30-35	505	1,088	16,363	56	792	1,576	3,664	10,671	829	174	654
35-40	431	934	16,193	88	885	1,725	3,234	10,618	840	142	698
40-45	368	868	15,605	15	828	1,590	3,054	10,433	835	134	702
45-50	378	850	17,922	54	1,043	2,204	3,202	11,743	948	140	809
50-60	535	1,311	29,391	143	1,531	2,815	5,224	20,052	1,642	212	1,430
60-70	395	1,006	25,454	107	1,259	2,808	4,303	17,284	1,428	159	1,269
70-80	299	788	22,261	23	992	2,583	3,578	15,192	1,271	126	1,145
80-90	166	419	14,074	40	563	1,619	2,450	9,545	804	73	731
90-100	132	334	12,511	54	442	1,105	2,088	8,959	763	74	689
100-250	369	909	49,515	231	1,273	3,706	7,140	37,673	3,269	234	3,035
250-500	40	98	12,651	6	135	229	1,162	11,131	988	63	926
500 +	20	47	35,593	30	68	119	709	34,727	3,119	23	3,095

Quintile Distribution

First 20%	1,875	2,222	1,298	87	40	186	6,337	3,136	179	95	84
Second 20%	1,876	3,064	22,893	140	396	1,053	8,384	14,088	930	399	531
Middle 20%	1,876	3,658	41,819	109	1,519	3,211	11,067	26,968	1,974	597	1,377
Fourth 20%	1,876	4,166	73,518	259	3,908	7,904	14,641	48,333	3,836	661	3,175
Next 15%	1,407	3,580	95,694	319	4,418	10,055	16,385	65,476	5,444	595	4,849
Next 4%	376	936	46,436	231	1,298	3,577	6,871	34,951	3,021	224	2,798
Top 1%	93	221	55,252	43	318	790	2,671	51,530	4,607	116	4,491

Total	9,379	17,847	336,910	1,187	11,897	26,776	66,356	244,483	19,991	2,687	17,304
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Deschutes County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,203	1,885	-47,307	759	28	1,316	12,043	210	18	1	17
0-5	5,551	4,688	14,574	234	69	400	14,619	5,712	308	133	175
5-10	5,489	6,997	41,075	173	418	1,084	19,314	24,322	1,472	702	770
10-15	5,327	8,527	66,323	230	1,301	2,382	24,556	41,597	2,814	1,156	1,659
15-20	5,034	8,894	87,888	193	2,625	3,756	26,468	57,465	4,113	1,444	2,669
20-25	4,379	8,152	98,164	140	3,903	4,374	25,394	66,334	4,949	1,474	3,474
25-30	3,667	7,368	100,546	441	4,636	5,664	23,862	68,177	5,228	1,267	3,960
30-35	3,165	6,660	102,716	342	5,069	5,546	24,799	68,860	5,368	1,089	4,279
35-40	2,883	6,594	108,047	244	5,301	7,292	24,904	71,745	5,661	1,065	4,596
40-45	2,565	6,054	108,985	343	5,422	6,979	24,621	73,142	5,843	981	4,862
45-50	2,359	5,732	111,917	303	5,726	7,298	24,608	75,658	6,105	911	5,194
50-60	4,083	10,487	223,853	564	11,085	17,354	47,235	149,881	12,225	1,632	10,593
60-70	3,181	8,622	205,989	538	9,585	14,665	42,213	140,797	11,633	1,371	10,262
70-80	2,295	6,208	171,636	547	7,389	12,844	34,067	118,511	9,910	1,012	8,898
80-90	1,642	4,507	139,121	648	5,491	9,325	26,216	99,063	8,365	741	7,624
90-100	1,255	3,486	118,943	240	4,240	6,953	22,460	85,678	7,288	589	6,699
100-250	3,538	9,818	497,888	1,338	12,186	21,827	81,025	384,612	33,397	2,106	31,291
250-500	552	1,627	186,537	1,270	1,915	4,870	22,834	158,762	14,101	679	13,422
500 +	204	575	204,448	663	704	2,761	15,760	186,689	16,734	476	16,257

Quintile Distribution

First 20%	11,674	12,726	2,793	1,133	436	2,624	43,745	26,752	1,575	730	845
Second 20%	11,675	19,595	174,953	484	4,572	6,873	57,267	112,911	7,916	2,950	4,966
Middle 20%	11,674	23,517	329,745	948	15,164	17,755	80,449	221,741	17,038	4,016	13,022
Fourth 20%	11,675	28,863	570,269	1,489	28,294	40,131	123,569	383,487	31,015	4,583	26,432
Next 15%	8,756	23,993	724,903	2,322	28,535	47,640	138,912	513,893	43,334	4,031	39,303
Next 4%	2,335	6,492	393,705	1,595	8,071	15,156	60,284	312,144	27,286	1,529	25,757
Top 1%	583	1,695	344,975	1,236	2,019	6,511	32,771	306,287	27,368	993	26,375

Total	58,372	116,881	2,541,344	9,208	87,092	136,691	536,997	1,877,215	155,531	18,831	136,700
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Douglas County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	653	1,141	-24,852	376	4	255	4,489	15	1	1	0
0-5	3,757	3,717	9,990	107	31	174	8,909	3,735	198	102	96
5-10	4,510	6,072	33,841	136	285	868	14,671	20,155	1,202	602	600
10-15	4,288	7,553	53,559	121	903	2,311	17,966	34,355	2,272	1,064	1,208
15-20	3,901	7,456	67,886	157	1,792	3,667	18,445	45,673	3,206	1,234	1,973
20-25	3,177	6,432	71,123	129	2,599	4,635	16,426	48,682	3,595	1,099	2,497
25-30	2,607	5,435	71,666	97	3,247	5,117	14,448	49,775	3,804	884	2,920
30-35	2,475	5,453	80,357	73	4,076	4,885	13,948	58,085	4,548	871	3,678
35-40	2,220	5,245	83,050	130	4,340	5,873	14,156	59,296	4,698	832	3,866
40-45	1,899	4,732	80,554	130	4,263	5,231	13,593	58,012	4,644	744	3,900
45-50	1,706	4,525	80,977	86	4,213	5,197	13,582	58,310	4,714	721	3,993
50-60	2,841	7,546	155,664	218	8,149	10,141	24,911	113,098	9,257	1,173	8,084
60-70	2,094	5,787	135,452	165	6,678	8,426	20,524	100,232	8,321	919	7,402
70-80	1,387	3,831	103,718	97	4,647	7,142	15,419	76,856	6,444	636	5,808
80-90	936	2,644	79,198	125	3,194	4,708	11,612	59,850	5,067	450	4,617
90-100	604	1,681	57,212	61	2,091	3,196	7,888	44,142	3,766	351	3,415
100-250	1,356	3,709	185,494	578	4,706	8,376	23,144	149,857	13,025	1,219	11,805
250-500	139	376	45,560	67	487	1,114	4,000	40,026	3,542	238	3,304
500 +	63	178	69,797	656	221	968	5,288	63,977	5,737	169	5,568

Quintile Distribution

First 20%	8,122	9,699	11,373	601	235	1,026	25,118	19,299	1,115	560	555
Second 20%	8,123	14,531	112,322	281	2,283	5,287	35,104	73,223	4,947	2,135	2,811
Middle 20%	8,123	16,736	205,901	286	8,674	13,546	43,286	143,262	10,823	2,802	8,020
Fourth 20%	8,123	20,106	346,233	479	18,186	23,000	58,107	249,096	19,983	3,171	16,812
Next 15%	6,092	16,878	418,353	500	19,499	26,530	63,122	310,400	25,883	2,735	23,148
Next 4%	1,624	4,442	187,414	487	5,629	9,414	24,867	148,045	12,770	1,160	11,610
Top 1%	406	1,121	158,650	872	1,419	3,482	13,814	140,807	12,522	744	11,778

Total	40,613	83,513	1,440,246	3,506	55,926	82,284	263,418	1,084,131	88,042	13,308	74,734
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Gilliam County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	25	37	-916	0	4	7	187	0	0	0	0
0-5	101	69	265	0	0	1	214	94	5	1	4
5-10	65	72	493	0	6	17	208	292	17	7	11
10-15	70	129	885	7	14	16	341	556	36	18	18
15-20	65	123	1,152	0	32	41	273	820	59	19	39
20-25	65	122	1,457	6	57	200	345	888	65	22	43
25-30	44	98	1,211	2	46	97	256	825	62	16	46
30-35	43	89	1,392	0	62	136	282	945	74	13	61
35-40	44	115	1,647	0	65	96	338	1,183	93	18	75
40-45	35	94	1,483	0	74	36	170	1,203	97	18	79
45-50	44	120	2,093	6	112	246	282	1,479	120	18	102
50-60	66	172	3,627	2	192	191	415	2,830	234	27	207
60-70	48	152	3,129	2	150	121	322	2,539	212	23	189
70-80	38	98	2,831	1	129	188	321	2,194	185	20	165
80-90	15	43	1,262	0	53	73	126	1,011	86	7	78
90-100	12	23	1,134	2	40	82	103	910	78	8	70
100+	21	43	3,111	9	71	207	417	2,426	212	7	205

Quintile Distribution

First 20%	160	138	-434	0	6	15	505	219	12	4	9
Second 20%	160	279	2,194	7	46	67	676	1,470	100	40	60
Middle 20%	161	331	4,285	9	171	434	941	2,816	213	54	159
Fourth 20%	160	421	7,239	9	364	521	1,030	5,387	435	68	367
Next 15%	120	342	8,126	3	383	396	867	6,483	543	58	485
Top 5%	40	88	4,847	12	136	323	581	3,819	331	19	312

Total	801	1,599	26,257	40	1,106	1,756	4,599	20,194	1,634	243	1,391
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Grant County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	118	202	-4,723	142	2	1,314	790	85	7	0	7
0-5	330	261	882	19	3	42	737	328	17	7	10
5-10	347	434	2,587	21	29	85	1,111	1,549	93	39	53
10-15	310	516	3,839	64	73	206	1,398	2,467	163	75	88
15-20	263	490	4,570	7	120	343	1,292	2,906	201	78	123
20-25	243	493	5,463	13	209	396	1,223	3,745	277	84	192
25-30	196	456	5,386	7	217	419	909	3,888	296	82	215
30-35	194	434	6,295	5	318	485	973	4,562	357	68	289
35-40	172	399	6,416	0	339	521	1,019	4,592	367	65	302
40-45	124	309	5,252	0	282	343	826	3,820	306	50	256
45-50	123	328	5,824	10	290	533	866	4,189	339	50	289
50-60	199	539	10,912	20	570	683	1,539	8,140	669	88	581
60-70	128	363	8,263	29	389	694	1,158	6,084	506	63	444
70-80	99	269	7,454	1	329	485	1,003	5,638	473	50	423
80-90	66	191	5,603	1	230	277	809	4,292	364	28	335
90-100	36	108	3,432	3	126	111	422	2,777	237	23	215
100+	83	235	16,209	109	289	519	1,167	14,341	1,262	97	1,165

Quintile Distribution

First 20%	606	639	-2,866	179	12	1,371	2,057	947	55	20	36
Second 20%	606	962	7,157	67	139	390	2,461	4,612	302	134	168
Middle 20%	607	1,280	14,076	27	517	1,102	3,022	9,619	712	216	497
Fourth 20%	606	1,451	23,676	16	1,229	1,828	3,641	17,146	1,369	230	1,139
Next 15%	455	1,256	29,180	50	1,391	2,014	4,072	21,788	1,811	213	1,598
Next 4%	121	354	12,374	8	422	472	1,434	10,058	864	79	785
Top 1%	30	85	10,067	104	103	280	555	9,233	821	55	766

Total	3,031	6,027	93,664	451	3,813	7,457	17,241	73,405	5,935	947	4,987
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Harney County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	129	249	-5,812	11	3	11	762	0	0	0	0
0-5	315	288	819	9	2	8	724	313	16	7	9
5-10	309	421	2,303	9	21	68	971	1,393	83	43	40
10-15	312	598	3,909	4	64	108	1,350	2,498	163	80	83
15-20	313	654	5,439	11	123	193	1,581	3,634	249	107	142
20-25	197	423	4,433	8	165	287	942	3,125	231	68	164
25-30	191	442	5,212	4	201	399	1,130	3,584	271	68	203
30-35	153	365	4,987	7	219	400	960	3,452	268	60	207
35-40	140	357	5,256	1	259	351	849	3,808	301	58	244
40-45	127	317	5,395	65	288	220	804	4,172	338	49	289
45-50	117	307	5,533	1	284	398	812	4,072	331	51	279
50-60	177	485	9,717	0	498	486	1,481	7,257	594	85	510
60-70	114	333	7,381	2	355	391	968	5,674	471	51	420
70-80	71	196	5,247	2	245	254	670	4,080	343	30	313
80-90	59	175	5,038	9	202	353	673	3,826	325	42	283
90-100	29	88	2,736	3	102	114	318	2,205	188	29	159
100+	61	165	8,977	60	213	437	722	7,666	669	48	621

Quintile Distribution

First 20%	562	679	-4,294	24	8	29	1,816	719	39	23	17
Second 20%	563	1,003	6,436	11	99	191	2,266	4,114	266	128	138
Middle 20%	563	1,211	11,917	19	379	679	2,954	8,122	588	196	392
Fourth 20%	563	1,400	20,880	76	997	1,317	3,510	15,263	1,210	228	982
Next 15%	423	1,169	25,610	5	1,276	1,363	3,552	19,444	1,608	188	1,420
Next 4%	112	323	10,597	22	387	619	1,264	8,356	714	87	627
Top 1%	28	78	5,423	51	98	279	357	4,740	417	29	388

Total	2,814	5,863	76,571	206	3,243	4,477	15,719	60,759	4,843	879	3,964
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Hood River County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	162	292	-4,714	61	0	136	1,313	0	0	2	-2
0-5	888	711	2,342	15	7	73	2,085	920	49	21	27
5-10	913	1,193	6,836	36	67	142	2,802	4,249	258	126	132
10-15	924	1,692	11,545	30	189	320	3,763	7,746	514	247	267
15-20	825	1,789	14,356	26	329	601	3,986	9,784	681	300	382
20-25	631	1,401	14,195	34	500	624	2,991	10,306	764	257	507
25-30	597	1,499	16,371	78	614	842	3,058	12,062	923	267	656
30-35	472	1,248	15,321	32	648	601	2,873	11,249	874	227	648
35-40	442	1,237	16,604	14	752	990	2,960	11,993	952	219	733
40-45	377	1,040	15,947	46	733	828	2,818	11,648	935	179	756
45-50	312	823	14,796	50	768	926	2,550	10,668	862	131	731
50-60	557	1,539	30,460	37	1,476	1,747	5,444	21,947	1,799	272	1,528
60-70	424	1,162	27,525	23	1,290	1,721	4,443	20,138	1,675	212	1,462
70-80	288	829	21,535	80	924	1,322	3,492	15,908	1,337	151	1,186
80-90	212	597	17,972	14	722	934	2,843	13,490	1,143	124	1,019
90-100	148	444	14,000	26	509	542	1,955	11,020	941	100	841
100-250	432	1,230	60,206	183	1,505	2,819	7,415	48,656	4,231	418	3,813
250+	55	171	20,774	30	193	424	1,628	18,560	1,652	85	1,568

Quintile Distribution

First 20%	1,731	1,850	2,289	97	48	308	5,441	3,747	217	103	113
Second 20%	1,732	3,273	23,299	57	421	752	7,131	15,748	1,059	497	562
Middle 20%	1,732	4,101	43,325	143	1,600	2,002	8,889	31,434	2,368	734	1,634
Fourth 20%	1,732	4,747	75,087	156	3,534	4,200	13,471	54,270	4,360	828	3,532
Next 15%	1,299	3,675	96,639	155	4,115	5,378	15,177	72,268	6,076	707	5,369
Next 4%	347	999	47,718	166	1,208	2,271	5,993	38,418	3,338	351	2,987
Top 1%	86	252	27,716	40	301	682	2,317	24,457	2,172	115	2,058

Total	8,659	18,897	316,072	815	11,227	15,591	58,419	240,343	19,590	3,335	16,255
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Jackson County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,262	1,934	-42,088	1,055	17	900	12,192	116	9	3	6
0-5	7,514	6,861	19,794	298	70	517	18,614	7,788	416	213	203
5-10	8,350	10,935	62,846	227	555	1,568	28,040	37,643	2,267	1,137	1,130
10-15	7,982	13,259	99,804	366	1,829	3,525	34,488	64,377	4,317	1,937	2,380
15-20	7,518	13,852	130,958	377	3,749	5,526	35,667	89,286	6,346	2,450	3,896
20-25	6,236	12,163	139,860	588	5,415	6,823	34,105	97,395	7,259	2,164	5,096
25-30	5,081	10,494	139,367	430	6,191	7,718	31,205	96,188	7,356	1,852	5,504
30-35	4,321	9,396	140,163	382	6,973	8,335	29,934	96,410	7,517	1,575	5,942
35-40	3,889	8,881	145,550	358	7,313	9,622	30,440	99,677	7,876	1,468	6,408
40-45	3,302	7,988	140,361	282	7,168	10,372	29,082	95,129	7,604	1,295	6,309
45-50	3,182	7,818	151,088	400	7,891	11,203	29,671	103,414	8,360	1,251	7,109
50-60	5,230	13,457	286,540	748	14,491	21,302	55,070	197,679	16,182	2,114	14,068
60-70	3,980	10,693	257,749	865	12,181	19,535	48,751	179,421	14,862	1,696	13,166
70-80	2,824	7,552	211,092	345	9,281	15,254	37,600	149,806	12,546	1,239	11,307
80-90	1,970	5,388	167,258	446	6,647	11,351	29,465	120,746	10,206	893	9,313
90-100	1,381	3,857	130,979	388	4,705	7,866	21,719	97,222	8,284	648	7,636
100-250	3,835	10,530	530,822	2,139	13,250	25,510	80,204	415,220	36,068	2,016	34,052
250-500	515	1,453	175,279	751	1,783	4,404	15,437	154,406	13,713	422	13,291
500 +	227	633	238,670	832	790	5,042	16,448	217,222	19,476	673	18,803

Quintile Distribution

First 20%	15,719	17,680	27,060	1,544	477	2,612	53,850	37,003	2,152	1,093	1,059
Second 20%	15,720	26,941	221,030	709	4,971	8,250	69,276	146,248	10,041	4,244	5,797
Middle 20%	15,720	31,769	404,655	1,381	17,458	21,325	93,071	280,218	21,280	5,576	15,704
Fourth 20%	15,721	38,078	703,326	1,712	35,877	50,838	140,930	481,766	38,758	6,139	32,619
Next 15%	11,789	31,882	891,907	2,348	37,915	61,598	160,107	637,305	53,480	5,207	48,273
Next 4%	3,144	8,594	453,379	1,979	10,874	21,998	67,677	355,968	30,969	1,671	29,298
Top 1%	786	2,200	424,733	1,604	2,727	9,753	33,221	380,637	33,985	1,116	32,870

Total	78,599	157,144	3,126,090	11,277	110,299	176,374	618,132	2,319,146	190,664	25,045	165,619
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Jefferson County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	100	204	-3,573	9	4	35	812	0	0	0	0
0-5	604	555	1,632	8	5	212	1,451	561	29	14	15
5-10	583	873	4,337	9	33	513	1,741	2,379	140	78	62
10-15	535	1,101	6,676	20	87	768	2,133	4,036	261	147	114
15-20	542	1,187	9,513	15	210	1,378	2,347	5,910	412	182	231
20-25	471	1,205	10,579	32	288	2,029	2,078	6,547	478	178	301
25-30	478	1,243	13,065	4	453	2,257	2,304	8,378	636	193	442
30-35	393	1,028	12,660	7	550	1,656	2,249	8,398	652	148	505
35-40	321	909	12,011	13	497	1,696	2,209	7,886	622	133	489
40-45	255	727	10,789	5	504	1,132	1,989	7,296	581	112	469
45-50	218	642	10,290	7	475	1,456	1,615	6,869	555	91	465
50-60	382	1,186	20,923	28	959	2,860	3,606	13,764	1,125	171	953
60-70	270	806	17,508	10	841	2,347	2,661	11,762	966	117	849
70-80	170	492	12,683	12	563	1,548	1,860	8,778	735	74	661
80-90	145	417	12,360	32	490	1,516	1,548	8,879	752	72	680
90-100	88	271	8,317	17	302	856	1,193	6,010	512	49	463
100-250	173	439	24,241	43	599	2,052	3,151	18,636	1,613	121	1,492
250+	19	40	9,233	17	67	380	1,691	7,112	635	6	627

Quintile Distribution

First 20%	1,149	1,389	1,106	23	28	591	3,559	2,200	124	68	56
Second 20%	1,150	2,379	16,197	38	281	2,111	4,615	9,893	662	329	332
Middle 20%	1,149	2,952	29,072	38	946	5,004	5,364	18,547	1,390	448	942
Fourth 20%	1,150	3,244	46,614	38	2,089	6,221	8,273	30,766	2,446	473	1,973
Next 15%	862	2,591	57,837	74	2,594	7,403	8,698	39,599	3,286	388	2,897
Next 4%	230	637	25,706	43	793	2,681	3,259	19,086	1,639	136	1,503
Top 1%	57	133	16,714	34	196	682	2,870	13,111	1,158	44	1,114

Total	5,747	13,325	193,247	286	6,926	24,693	36,638	133,202	10,704	1,886	8,818
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Josephine County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	561	960	-15,542	892	11	448	4,165	58	4	1	3
0-5	3,004	3,273	7,867	149	29	165	7,834	2,967	160	87	73
5-10	3,633	5,130	27,328	134	217	730	12,581	15,944	955	497	458
10-15	3,679	6,509	45,875	125	757	2,206	16,445	28,402	1,874	898	976
15-20	3,171	6,171	55,150	197	1,416	3,485	16,068	35,856	2,509	1,017	1,493
20-25	2,545	5,277	57,078	83	1,987	3,963	14,593	38,080	2,797	901	1,896
25-30	2,162	4,724	59,367	112	2,443	4,234	13,264	40,190	3,041	794	2,247
30-35	1,750	4,041	56,852	112	2,727	4,517	11,535	38,761	2,997	650	2,347
35-40	1,583	3,780	59,267	94	2,938	4,953	12,062	39,957	3,140	608	2,532
40-45	1,373	3,315	58,229	558	3,071	5,408	11,092	39,586	3,163	536	2,627
45-50	1,110	2,862	52,695	87	2,756	4,253	9,784	36,189	2,914	464	2,450
50-60	1,858	4,903	101,628	158	5,225	8,558	18,459	70,066	5,713	787	4,926
60-70	1,281	3,413	82,780	109	4,018	6,706	14,605	57,705	4,770	562	4,207
70-80	863	2,265	64,421	88	2,896	5,256	10,503	45,975	3,850	361	3,489
80-90	536	1,422	45,231	155	1,841	3,795	6,997	32,854	2,776	257	2,519
90-100	392	1,085	37,146	194	1,356	3,308	5,511	27,214	2,316	216	2,100
100-250	1,088	2,910	151,740	511	3,772	7,083	19,602	121,825	10,595	910	9,685
250-500	134	354	46,074	276	466	1,164	4,294	40,516	3,602	260	3,342
500 +	64	157	66,011	427	224	1,047	3,246	61,921	5,552	337	5,215

Quintile Distribution

First 20%	6,157	7,768	9,975	1,144	152	1,026	20,668	13,050	751	403	348
Second 20%	6,158	10,818	78,623	229	1,380	3,822	27,393	49,276	3,272	1,517	1,755
Middle 20%	6,157	12,786	140,142	280	5,000	9,706	34,999	93,553	6,892	2,161	4,731
Fourth 20%	6,158	14,825	238,386	890	11,976	20,029	46,845	162,225	12,812	2,397	10,415
Next 15%	4,618	12,228	303,819	528	14,305	25,383	52,050	213,533	17,705	2,017	15,688
Next 4%	1,232	3,307	152,017	537	4,269	8,429	20,533	119,361	10,324	875	9,449
Top 1%	307	819	136,236	851	1,069	2,884	10,153	123,069	10,974	776	10,198

Total	30,787	62,551	1,059,197	4,459	38,151	71,279	212,640	774,067	62,729	10,144	52,584
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Klamath County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	462	800	-26,831	2,524	3	242	3,749	13	1	0	1
0-5	2,408	2,411	6,450	99	23	292	5,697	2,511	134	67	66
5-10	2,822	3,878	21,111	39	180	730	8,606	12,722	757	387	370
10-15	2,554	4,641	31,752	74	532	1,625	10,032	20,559	1,353	670	683
15-20	2,368	4,747	41,380	69	1,041	2,806	10,385	28,138	1,971	807	1,164
20-25	1,977	4,127	44,185	39	1,562	2,900	9,785	30,547	2,249	716	1,532
25-30	1,644	3,716	45,068	43	1,849	3,291	8,582	31,922	2,433	623	1,810
30-35	1,399	3,209	45,362	33	2,248	3,265	7,630	32,566	2,545	541	2,005
35-40	1,255	2,973	47,049	46	2,502	3,908	7,701	33,337	2,645	472	2,173
40-45	1,018	2,539	43,260	64	2,269	3,035	7,093	31,104	2,495	413	2,082
45-50	939	2,386	44,620	169	2,420	3,004	6,621	32,830	2,665	377	2,288
50-60	1,549	4,202	84,894	74	4,369	5,980	12,864	61,896	5,074	659	4,415
60-70	1,126	3,159	72,977	82	3,518	5,468	10,185	54,001	4,491	490	4,001
70-80	811	2,309	60,646	59	2,684	3,683	8,324	46,126	3,879	375	3,504
80-90	567	1,588	48,008	39	1,951	2,651	6,372	37,098	3,146	257	2,889
90-100	393	1,122	37,138	69	1,358	1,656	4,939	29,255	2,495	206	2,289
100-250	939	2,613	128,411	318	3,262	5,167	15,016	105,388	9,165	526	8,639
250-500	94	269	30,955	63	326	496	2,761	27,436	2,438	60	2,378
500 +	38	109	47,135	140	133	319	11,421	35,403	3,174	75	3,099

Quintile Distribution

First 20%	4,872	5,818	-6,863	2,651	122	952	15,297	10,475	596	306	290
Second 20%	4,873	8,865	64,155	143	1,195	3,567	19,217	42,121	2,812	1,316	1,495
Middle 20%	4,873	10,469	117,550	105	4,458	8,084	24,252	82,379	6,158	1,789	4,369
Fourth 20%	4,873	11,958	202,048	354	10,624	14,888	32,309	145,510	11,662	1,925	9,737
Next 15%	3,654	10,274	255,796	217	11,598	16,394	35,445	192,915	16,147	1,653	14,494
Next 4%	975	2,737	119,245	320	3,387	4,960	14,656	96,666	8,366	547	7,819
Top 1%	243	677	101,638	253	845	1,676	16,584	82,786	7,370	187	7,183

Total	24,363	50,798	853,570	4,043	32,229	50,519	157,761	652,852	53,110	7,723	45,387
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Lake County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	104	205	-4,538	72	3	48	571	0	0	0	0
0-5	325	320	829	1	1	36	800	295	16	8	7
5-10	344	447	2,579	14	27	55	1,156	1,560	93	42	51
10-15	320	602	3,943	13	60	168	1,252	2,560	166	82	84
15-20	298	613	5,192	15	120	347	1,409	3,505	243	98	145
20-25	251	509	5,676	14	216	439	1,236	3,915	290	80	209
25-30	179	406	4,910	6	214	451	930	3,393	257	65	193
30-35	145	352	4,720	7	229	390	767	3,381	265	57	207
35-40	150	382	5,660	2	288	420	952	4,055	321	65	257
40-45	135	357	5,702	1	307	254	706	4,435	356	60	296
45-50	100	256	4,732	4	255	307	637	3,539	287	40	247
50-60	150	405	8,197	16	412	621	1,167	6,021	493	63	430
60-70	132	358	8,534	5	418	646	1,006	6,506	542	63	479
70-80	84	230	6,268	12	287	593	730	4,669	391	38	353
80-90	61	192	5,159	1	208	359	611	3,982	337	29	308
90-100	34	100	3,218	2	119	173	371	2,557	218	20	198
100+	74	187	11,110	44	255	663	1,011	9,225	798	87	711

Quintile Distribution

First 20%	576	687	-2,808	83	13	101	1,835	818	46	21	25
Second 20%	578	1,004	6,569	17	100	251	2,175	4,260	274	129	145
Middle 20%	578	1,211	12,278	31	412	905	2,887	8,417	612	195	417
Fourth 20%	577	1,427	21,309	15	1,097	1,494	3,264	15,599	1,236	233	1,003
Next 15%	433	1,185	27,097	36	1,303	2,210	3,406	20,259	1,681	194	1,487
Next 4%	116	321	11,588	3	397	737	1,263	9,194	785	64	721
Top 1%	28	86	5,858	44	98	271	482	5,050	440	62	378

Total	2,886	5,921	81,891	229	3,420	5,969	15,311	63,597	5,074	899	4,175
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Lane County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,816	2,649	-78,716	971	44	2,777	13,644	50	4	4	0
0-5	12,941	11,014	34,055	522	138	1,185	29,090	13,712	729	362	367
5-10	14,426	17,479	107,440	517	1,009	2,807	44,971	66,124	3,989	1,865	2,125
10-15	13,711	21,097	170,977	612	3,367	6,172	54,274	113,772	7,704	3,107	4,597
15-20	12,181	20,659	212,638	620	6,775	9,183	54,179	147,617	10,648	3,558	7,090
20-25	10,434	19,131	233,870	591	9,889	10,356	51,450	165,483	12,425	3,415	9,010
25-30	8,864	17,279	242,985	510	11,878	11,875	48,820	173,253	13,376	3,036	10,339
30-35	7,688	15,588	249,403	597	13,522	13,728	50,109	174,552	13,709	2,583	11,125
35-40	6,940	14,767	260,049	492	14,384	14,560	50,664	182,537	14,547	2,446	12,101
40-45	6,105	14,083	259,039	499	14,046	15,410	49,845	181,805	14,621	2,292	12,329
45-50	5,232	12,757	248,508	499	13,108	14,544	46,461	175,709	14,258	2,051	12,207
50-60	9,149	23,377	501,395	770	25,571	30,864	90,747	356,470	29,250	3,768	25,482
60-70	6,888	18,351	446,081	870	21,392	27,169	78,993	320,264	26,592	2,983	23,609
70-80	5,122	14,145	383,075	607	16,901	23,574	64,119	279,715	16,901	2,316	21,149
80-90	3,634	9,992	307,863	749	12,298	15,785	50,401	230,497	19,523	1,696	17,827
90-100	2,540	7,148	240,481	554	8,736	11,593	37,875	183,013	15,610	1,206	14,404
100-250	6,995	19,510	964,805	2,747	24,262	37,612	133,033	773,445	67,229	3,980	63,250
250-500	812	2,347	270,117	764	2,833	5,645	26,695	236,726	21,032	793	20,239
500 +	387	1,061	595,952	1,238	1,348	6,657	54,550	534,668	47,991	1,156	46,835

Quintile Distribution

First 20%	27,173	28,355	43,436	1,927	936	6,189	80,388	67,463	3,931	1,879	2,052
Second 20%	27,172	43,214	388,472	1,283	9,845	15,318	112,549	263,465	18,378	6,778	11,600
Middle 20%	27,174	52,232	721,870	1,628	34,760	35,337	149,872	510,572	39,243	9,098	30,145
Fourth 20%	27,173	63,951	1,240,560	2,285	65,879	73,933	233,058	875,531	70,897	10,382	60,515
Next 15%	20,380	55,765	1,570,234	3,027	66,474	87,719	262,511	1,158,734	97,531	9,253	88,278
Next 4%	5,435	15,084	781,043	2,405	18,872	29,781	106,286	629,232	54,781	3,181	51,600
Top 1%	1,358	3,833	904,403	2,172	4,736	13,219	85,256	804,415	71,942	2,046	69,896

Total	135,865	262,434	5,650,018	14,727	201,502	261,496	1,029,919	4,309,412	356,703	42,617	314,086
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Lincoln County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	367	581	-9,820	285	9	122	2,843	17	1	0	1
0-5	1,843	1,745	4,857	33	17	103	4,906	1,846	98	50	48
5-10	2,019	2,653	15,205	75	125	390	6,883	8,938	537	272	265
10-15	1,944	3,238	24,383	66	437	852	9,232	15,073	1,004	452	552
15-20	1,742	3,159	30,410	106	851	1,760	8,896	19,916	1,410	517	893
20-25	1,419	2,698	31,672	70	1,237	1,772	7,725	21,440	1,589	459	1,130
25-30	1,155	2,273	31,685	51	1,465	2,336	7,142	21,259	1,624	373	1,251
30-35	1,007	2,070	32,689	100	1,742	2,415	6,794	22,126	1,725	324	1,402
35-40	841	1,765	31,425	57	1,750	2,817	6,305	21,001	1,662	274	1,388
40-45	734	1,621	31,111	51	1,774	3,502	6,412	19,856	1,583	248	1,335
45-50	692	1,580	32,899	124	1,839	2,889	6,363	22,197	1,797	261	1,536
50-60	1,178	2,850	64,544	100	3,404	6,797	12,267	42,535	3,477	452	3,024
60-70	896	2,278	58,034	93	2,831	6,176	10,274	39,191	3,246	365	2,882
70-80	660	1,651	49,324	87	2,204	4,603	8,281	34,393	2,881	281	2,600
80-90	416	1,060	35,278	103	1,412	2,939	5,887	25,248	2,137	181	1,956
90-100	293	762	27,707	63	1,007	1,799	4,433	20,544	1,751	144	1,608
100-250	804	2,010	110,887	548	2,781	6,654	15,929	86,262	7,496	671	6,825
250-500	74	182	24,618	19	256	687	2,658	21,037	1,869	85	1,783
500 +	24	57	25,291	17	84	481	2,802	21,941	1,967	40	1,926

Quintile Distribution

First 20%	3,621	4,111	4,609	380	89	453	12,320	7,352	420	220	199
Second 20%	3,622	6,005	47,645	176	950	1,873	16,982	30,076	2,030	864	1,166
Middle 20%	3,622	6,973	87,790	217	3,712	5,975	20,763	58,881	4,421	1,153	3,268
Fourth 20%	3,622	8,012	154,741	281	8,542	14,526	30,973	102,463	8,206	1,263	6,943
Next 15%	2,716	6,873	196,317	409	8,803	18,441	33,548	136,579	11,426	1,151	10,274
Next 4%	724	1,808	93,271	509	2,506	5,890	13,656	71,835	6,223	546	5,677
Top 1%	181	451	67,824	75	625	1,937	7,787	57,635	5,128	253	4,875

Total	18,108	34,233	652,198	2,047	25,226	49,095	136,029	464,821	37,854	5,451	32,403
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Linn County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	493	878	-16,917	61	11	152	3,545	0	0	2	-2
0-5	3,814	3,348	10,480	148	31	268	9,157	4,167	220	98	122
5-10	4,354	5,619	32,652	108	302	741	14,115	19,569	1,166	556	610
10-15	3,962	6,610	49,495	143	902	1,976	16,468	31,947	2,134	920	1,214
15-20	3,750	7,051	65,435	157	1,874	3,132	17,781	44,370	3,146	1,188	1,959
20-25	3,123	6,278	70,143	161	2,679	3,535	15,917	49,057	3,643	1,105	2,538
25-30	2,763	5,921	75,796	111	3,449	3,712	15,505	53,963	4,131	1,003	3,128
30-35	2,505	5,678	81,190	196	4,055	4,162	15,352	58,284	4,557	943	3,614
35-40	2,235	5,284	83,676	176	4,274	4,798	15,583	59,531	4,713	871	3,842
40-45	2,036	5,022	86,425	99	4,568	4,912	15,834	61,878	4,971	794	4,177
45-50	1,958	5,130	92,867	114	4,748	4,489	16,468	67,401	5,465	799	4,667
50-60	3,327	9,023	182,229	180	9,186	9,728	30,547	133,302	10,930	1,409	9,521
60-70	2,643	7,460	171,152	183	8,127	8,978	28,171	126,347	10,495	1,188	9,307
70-80	2,016	5,885	150,608	103	6,593	7,142	23,519	113,638	9,538	943	8,595
80-90	1,408	4,111	119,284	67	4,788	5,300	17,728	91,669	7,765	655	7,110
90-100	947	2,827	89,578	61	3,266	3,689	12,917	69,819	5,955	459	5,496
100-250	1,948	5,642	257,779	373	6,769	9,525	33,774	208,105	18,051	1,157	16,894
250-500	126	360	42,921	608	439	1,115	3,818	38,171	3,393	192	3,201
500 +	48	135	43,238	143	168	446	3,459	39,307	3,522	63	3,459

Quintile Distribution

First 20%	8,690	9,879	26,506	318	351	1,163	26,890	23,948	1,401	661	740
Second 20%	8,692	15,624	135,583	353	3,510	6,165	39,170	90,547	6,325	2,450	3,875
Middle 20%	8,692	18,920	253,885	540	11,877	13,083	50,567	180,912	13,961	3,208	10,752
Fourth 20%	8,691	22,696	424,547	456	21,649	22,650	74,068	307,981	25,038	3,575	21,463
Next 15%	6,519	18,863	498,591	395	21,292	23,496	77,185	377,627	31,769	3,014	28,755
Next 4%	1,738	5,050	210,915	246	6,036	8,091	28,897	168,159	14,528	971	13,557
Top 1%	434	1,230	138,004	884	1,515	3,150	12,883	121,354	10,774	466	10,308

Total	43,456	92,262	1,688,031	3,191	66,229	77,797	309,660	1,270,528	103,796	14,344	89,451
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Malheur County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	273	541	-13,851	285	3	104	1,598	11	1	1	0
0-5	923	942	2,437	45	5	116	2,099	926	48	25	24
5-10	1,092	1,722	8,236	39	62	114	3,379	5,080	300	175	126
10-15	1,055	2,121	13,133	12	194	384	3,860	8,990	587	322	265
15-20	1,027	2,356	17,974	40	392	582	3,995	13,160	915	444	472
20-25	870	2,198	19,534	34	578	659	3,918	14,562	1,065	449	615
25-30	664	1,698	18,144	39	658	851	3,405	13,385	1,015	356	659
30-35	499	1,352	16,168	37	656	690	2,934	11,992	931	304	627
35-40	461	1,246	17,225	32	779	1,002	2,882	12,699	1,005	266	739
40-45	446	1,277	18,957	30	882	992	2,948	14,193	1,136	266	870
45-50	390	1,108	18,508	19	939	1,184	3,042	13,391	1,081	229	852
50-60	570	1,689	31,276	63	1,515	2,219	4,877	22,837	1,869	398	1,471
60-70	397	1,221	25,680	56	1,191	1,994	3,611	19,000	1,577	292	1,285
70-80	243	697	18,097	24	809	838	2,349	14,124	1,189	201	988
80-90	181	548	15,316	9	605	796	2,273	11,659	985	188	797
90-100	110	334	10,447	9	378	436	1,407	8,244	704	100	605
100-250	281	797	38,768	104	972	1,852	4,411	31,640	2,747	386	2,360
250+	37	114	15,544	271	130	266	1,455	13,966	1,232	268	963

Quintile Distribution

First 20%	1,903	2,548	-6,714	343	34	286	5,842	3,709	208	121	87
Second 20%	1,904	3,752	24,167	50	389	700	6,804	16,729	1,101	577	524
Middle 20%	1,904	4,810	42,526	86	1,241	1,513	8,543	31,589	2,307	970	1,338
Fourth 20%	1,904	5,218	72,276	133	3,262	3,924	12,168	53,336	4,222	1,123	3,099
Next 15%	1,428	4,237	90,349	149	4,183	5,833	13,135	67,524	5,603	1,087	4,515
Next 4%	381	1,120	41,945	42	1,307	2,098	5,429	33,165	2,848	412	2,435
Top 1%	95	276	27,041	347	330	726	2,523	23,809	2,098	380	1,717

Total	9,519	21,961	291,590	1,149	10,747	15,080	54,443	229,859	18,386	4,669	13,717
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Marion County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,115	1,824	-71,447	1,626	22	1,121	9,990	58	4	3	2
0-5	10,025	8,766	26,599	136	76	611	23,607	10,290	540	255	285
5-10	11,192	15,151	83,767	215	750	1,796	36,390	51,208	3,047	1,531	1,515
10-15	10,824	19,779	135,452	307	2,381	4,226	43,452	90,010	5,978	2,921	3,057
15-20	10,648	21,989	185,581	384	4,909	6,600	47,716	130,174	9,183	3,833	5,351
20-25	9,150	20,233	205,105	384	7,335	7,482	44,605	148,091	10,997	3,865	7,132
25-30	7,732	17,552	212,337	312	9,436	9,643	41,881	153,449	11,781	3,248	8,534
30-35	6,897	15,854	223,462	330	11,212	10,753	43,026	160,334	12,578	2,747	9,831
35-40	5,989	14,213	224,301	190	11,642	11,845	42,567	159,704	12,713	2,329	10,384
40-45	5,210	13,066	221,183	304	11,390	12,588	41,477	156,776	12,603	2,146	10,458
45-50	4,631	12,085	219,720	290	10,948	12,274	41,240	156,433	12,708	1,961	10,746
50-60	7,828	21,172	428,943	515	21,095	27,476	78,735	303,716	24,908	3,379	21,528
60-70	6,309	17,752	408,843	452	19,132	24,459	71,544	295,146	24,513	2,838	21,675
70-80	4,821	13,913	360,306	435	15,727	20,976	60,645	263,618	22,106	2,246	19,860
80-90	3,580	10,186	303,281	285	12,150	17,096	49,672	225,035	19,042	1,637	17,405
90-100	2,392	6,918	226,579	207	8,220	10,557	35,184	172,994	14,749	1,154	13,595
100-250	5,835	16,629	790,695	1,319	20,228	30,043	108,606	633,729	55,021	3,089	51,932
250-500	535	1,553	178,336	459	1,865	4,608	17,375	155,045	13,767	445	13,322
500 +	201	568	255,139	1,712	698	3,248	25,568	227,337	20,368	817	19,551

Quintile Distribution

First 20%	22,983	26,830	45,532	1,993	930	3,717	72,479	65,739	3,855	1,924	1,931
Second 20%	22,982	45,442	358,841	766	8,610	11,998	98,621	248,303	17,253	7,518	9,735
Middle 20%	22,985	52,097	645,078	967	29,112	28,764	128,520	464,649	35,782	9,479	26,302
Fourth 20%	22,980	59,197	1,087,239	1,356	54,529	64,466	202,486	771,590	62,637	9,593	53,044
Next 15%	17,239	49,325	1,341,852	1,514	56,096	74,213	222,956	991,690	83,479	7,974	75,505
Next 4%	4,596	13,010	613,866	1,001	15,935	24,046	85,254	490,129	42,529	2,442	40,087
Top 1%	1,149	3,302	525,774	2,264	4,004	10,201	52,967	461,046	41,072	1,512	39,560

Total	114,914	249,203	4,618,182	9,861	169,216	217,406	863,282	3,493,147	286,607	40,443	246,164
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Morrow County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	66	134	-7,042	1	0	84	532	0	0	0	0
0-5	358	328	975	7	3	14	811	374	19	10	9
5-10	416	585	3,135	3	30	64	1,213	1,977	117	63	55
10-15	364	755	4,539	1	65	182	1,347	3,048	197	114	83
15-20	309	688	5,397	5	135	166	1,266	3,865	271	116	155
20-25	284	720	6,411	5	203	214	1,250	4,787	353	141	211
25-30	323	873	8,882	12	333	454	1,402	6,746	515	159	356
30-35	258	750	8,361	11	322	356	1,429	6,292	492	126	366
35-40	215	595	8,047	4	385	461	1,174	6,093	486	102	384
40-45	216	697	9,167	7	389	379	1,304	7,101	570	130	440
45-50	171	543	8,126	6	377	367	1,157	6,247	507	93	414
50-60	282	857	15,483	29	717	781	2,394	11,649	956	143	813
60-70	188	588	12,168	8	563	600	1,663	9,355	778	95	683
70-80	134	393	10,054	3	452	460	1,252	7,893	664	60	604
80-90	107	305	9,033	2	366	344	1,066	7,258	615	57	558
90-100	64	183	6,048	22	220	473	761	4,616	393	29	365
100+	125	353	18,304	5	439	730	1,770	15,371	1,340	98	1,242

Quintile Distribution

First 20%	776	938	-3,550	11	25	158	2,367	1,932	111	58	53
Second 20%	776	1,660	11,347	7	222	368	2,991	7,920	536	268	268
Middle 20%	776	2,093	21,134	28	767	951	3,647	15,889	1,212	381	830
Fourth 20%	776	2,358	33,548	24	1,512	1,612	4,923	25,626	2,065	412	1,653
Next 15%	582	1,745	39,809	35	1,796	1,823	5,290	30,942	2,586	288	2,298
Next 4%	156	459	16,780	27	542	990	1,898	13,376	1,150	94	1,056
Top 1%	38	94	8,020	0	133	227	674	6,986	616	36	580

Total	3,880	9,347	127,087	131	4,998	6,129	21,791	102,672	8,275	1,537	6,738
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Multnomah County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	3,731	4,845	-229,386	3,217	96	4,944	42,325	349	29	3	26
0-5	24,659	21,412	63,959	670	284	1,929	58,244	25,982	1,396	731	665
5-10	26,646	32,611	199,518	704	1,822	5,255	86,148	123,008	7,479	3,573	3,906
10-15	26,531	41,279	331,348	781	6,664	10,735	105,493	221,933	15,151	6,006	9,145
15-20	25,579	42,973	446,816	735	14,943	15,619	108,411	316,775	23,054	7,413	15,641
20-25	23,452	41,095	526,162	846	24,284	19,218	110,725	381,467	29,048	7,451	21,597
25-30	20,690	36,928	568,060	754	31,223	21,361	109,091	412,253	32,256	6,684	25,572
30-35	18,581	33,504	602,869	799	37,018	24,736	111,959	434,207	34,631	5,623	29,008
35-40	15,969	30,163	597,982	782	36,381	25,833	111,310	428,414	34,597	4,935	29,661
40-45	13,887	27,533	589,239	937	34,512	27,819	112,010	418,949	34,143	4,401	29,742
45-50	11,949	24,887	566,853	920	31,717	27,125	107,385	403,764	33,163	3,983	29,180
50-60	19,894	44,306	1,089,368	1,530	56,947	56,661	206,311	774,731	64,136	7,011	57,125
60-70	15,101	36,627	978,226	1,325	46,705	49,524	179,936	705,810	58,982	5,859	53,123
70-80	11,565	29,184	864,963	1,349	37,804	40,744	154,288	634,957	53,529	4,704	48,826
80-90	8,476	22,021	718,595	1,281	28,580	29,222	123,636	539,498	45,838	3,591	42,247
90-100	6,225	16,561	589,323	728	21,371	21,595	101,555	450,256	38,499	2,720	35,779
100-250	19,080	51,253	2,670,704	5,304	66,145	82,265	391,772	2,138,145	186,161	9,526	176,635
250-500	2,399	6,676	797,113	2,592	8,336	17,303	88,265	686,394	60,959	2,224	58,736
500 +	973	2,664	1,227,746	5,554	3,359	19,306	105,022	1,105,752	98,777	5,828	92,949

Quintile Distribution

First 20%	59,080	65,016	76,059	4,661	2,836	13,421	202,156	176,428	10,670	5,105	5,565
Second 20%	59,075	97,302	968,571	1,814	31,031	33,186	249,057	679,650	49,103	16,050	33,054
Middle 20%	59,078	106,047	1,730,463	2,363	98,774	68,512	330,409	1,250,578	98,620	18,583	80,037
Fourth 20%	59,076	124,478	2,868,721	4,211	157,548	140,849	542,609	2,043,706	168,061	19,871	148,191
Next 15%	44,309	113,602	3,697,406	5,540	146,716	154,937	637,636	2,773,209	235,563	18,588	216,975
Next 4%	11,816	31,883	1,941,521	4,401	41,044	56,465	272,292	1,577,598	138,097	6,287	131,810
Top 1%	2,953	8,194	1,916,716	7,819	10,241	33,823	179,728	1,701,474	151,714	7,782	143,932

Total	295,387	546,522	13,199,457	30,808	488,190	501,194	2,413,887	10,202,643	851,829	92,266	759,563
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Polk County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	290	459	-10,607	51	0	51	1,853	11	1	0	0
0-5	2,284	1,817	5,923	36	18	159	5,403	2,248	117	53	64
5-10	2,332	2,856	17,436	44	199	442	7,654	10,502	631	278	352
10-15	2,096	3,501	26,106	99	473	1,145	9,117	16,587	1,110	479	631
15-20	2,016	3,838	35,233	87	960	1,718	10,406	23,149	1,636	617	1,019
20-25	1,639	3,392	36,736	102	1,338	1,769	8,758	25,483	1,889	603	1,286
25-30	1,479	3,254	40,584	71	1,736	2,348	9,015	28,040	2,140	577	1,562
30-35	1,391	3,035	45,179	64	2,259	2,582	9,489	31,245	2,440	531	1,909
35-40	1,210	2,959	45,335	25	2,154	3,018	9,565	30,854	2,430	475	1,955
40-45	1,085	2,677	46,099	111	2,298	3,416	9,587	31,258	2,506	419	2,087
45-50	1,046	2,717	49,698	81	2,429	3,496	10,059	34,054	2,752	436	2,316
50-60	1,836	4,735	100,888	222	5,002	7,874	20,139	68,684	5,617	743	4,874
60-70	1,517	4,273	98,025	111	4,576	6,893	18,554	68,510	5,672	691	4,982
70-80	1,257	3,668	94,133	163	4,080	5,476	16,757	68,092	5,698	597	5,100
80-90	946	2,771	80,360	67	3,200	4,883	13,126	59,395	5,027	461	4,566
90-100	636	1,895	60,279	49	2,197	2,805	9,579	45,763	3,899	309	3,590
100-250	1,633	4,746	216,627	250	5,676	8,943	29,660	172,610	14,967	896	14,071
250-500	123	382	42,418	141	426	718	4,605	36,809	3,271	97	3,174
500 +	31	94	45,694	2	109	700	2,352	42,535	3,874	54	3,820

Quintile Distribution

First 20%	4,969	5,230	13,388	132	228	698	15,144	13,144	773	342	431
Second 20%	4,969	9,161	80,282	240	2,091	3,774	23,998	52,919	3,719	1,423	2,295
Middle 20%	4,970	11,126	155,170	241	7,162	9,197	33,638	106,770	8,277	1,910	6,368
Fourth 20%	4,970	13,041	264,271	450	12,865	19,419	52,356	181,495	14,817	2,066	12,750
Next 15%	3,727	10,861	315,915	373	12,466	17,649	52,577	234,016	19,792	1,792	18,000
Next 4%	994	2,898	138,049	149	3,455	5,508	18,869	110,366	9,591	571	9,020
Top 1%	248	752	109,072	191	864	2,189	9,094	97,120	8,708	212	8,496

Total	24,847	53,069	1,076,147	1,776	39,130	58,435	205,678	795,830	65,676	8,317	57,360
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Sherman County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	21	36	-617	4	0	27	114	0	0	0	0
0-5	110	77	286	2	0	19	230	113	6	2	4
5-10	83	98	610	4	9	13	261	356	21	9	12
10-15	48	86	592	0	11	15	156	416	28	12	16
15-20	56	87	965	5	29	11	232	703	50	13	36
20-25	55	121	1,240	3	52	40	252	922	68	22	46
25-30	44	89	1,219	5	61	54	244	867	66	14	52
30-35	47	124	1,539	1	72	70	244	1,153	90	22	67
35-40	26	76	982	1	38	60	160	729	57	12	45
40-45	35	95	1,496	0	74	44	218	1,159	93	14	79
45-50	29	71	1,378	4	78	89	208	1,006	81	12	70
50-60	49	126	2,663	7	129	300	472	1,783	145	19	127
60-70	47	149	3,026	8	139	216	370	2,310	192	26	166
70-80	27	68	2,011	1	88	50	270	1,604	135	14	121
80-90	23	59	1,946	4	79	145	247	1,480	126	10	116
90-100	9	24	847	0	30	47	83	687	59	4	55
100+	21	48	2,661	4	74	190	276	2,126	184	8	177

Quintile Distribution

First 20%	146	126	-248	6	1	46	387	152	8	3	5
Second 20%	146	218	1,601	4	32	35	520	1,052	69	27	42
Middle 20%	146	297	3,604	14	164	130	682	2,668	200	51	150
Fourth 20%	146	401	6,309	8	303	343	988	4,697	377	65	312
Next 15%	110	304	7,542	17	339	568	1,035	5,620	470	55	415
Top 5%	36	88	4,034	5	125	266	425	3,224	279	13	265

Total	730	1,434	22,844	53	963	1,389	4,037	17,414	1,402	214	1,188
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Tillamook County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	191	311	-4,284	31	0	80	1,263	0	0	0	0
0-5	1,089	983	2,992	39	9	56	2,845	1,159	61	26	36
5-10	1,197	1,512	8,904	23	77	250	4,316	5,053	301	146	155
10-15	1,053	1,768	13,097	35	220	623	5,052	7,880	520	238	282
15-20	945	1,832	16,544	19	434	843	4,787	10,805	757	291	466
20-25	796	1,662	17,855	51	641	1,100	4,538	11,917	874	278	596
25-30	721	1,615	19,792	24	814	1,227	4,294	13,719	1,042	285	757
30-35	591	1,289	19,180	50	987	1,164	3,752	13,457	1,051	215	836
35-40	522	1,170	19,503	49	1,023	1,619	4,020	13,088	1,035	185	850
40-45	479	1,099	20,355	237	1,122	1,720	4,123	13,777	1,101	170	931
45-50	406	1,009	19,206	30	1,023	1,580	3,545	13,114	1,057	162	895
50-60	680	1,716	37,381	37	1,982	2,921	6,402	26,209	2,146	277	1,869
60-70	516	1,423	33,417	145	1,593	2,994	5,820	23,247	1,924	233	1,692
70-80	351	942	26,178	45	1,176	2,307	4,374	18,475	1,546	159	1,387
80-90	228	592	19,336	94	779	1,276	3,000	14,381	1,217	115	1,102
90-100	152	386	14,345	19	526	936	2,274	10,628	905	83	823
100-250	383	978	53,708	94	1,325	3,261	6,847	42,371	3,678	308	3,370
250+	52	123	28,802	143	182	650	2,679	25,434	2,272	152	2,120

Quintile Distribution

First 20%	2,071	2,248	3,915	88	40	228	6,897	4,043	228	111	117
Second 20%	2,070	3,466	26,960	50	527	1,294	9,591	16,667	1,118	479	639
Middle 20%	2,070	4,462	50,790	94	1,951	3,013	12,002	34,567	2,576	758	1,818
Fourth 20%	2,071	4,768	86,699	370	4,678	6,861	16,693	59,354	4,748	759	3,989
Next 15%	1,553	4,165	107,508	315	4,926	8,769	17,911	76,465	6,372	709	5,663
Next 4%	414	1,044	50,857	67	1,430	3,324	7,030	39,142	3,378	294	3,084
Top 1%	103	257	39,581	181	360	1,121	3,806	34,476	3,069	214	2,855

Total	10,352	20,410	366,310	1,165	13,912	24,609	73,930	264,714	21,489	3,323	18,165
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Umatilla County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	384	694	-28,101	133	2	160	2,602	0	0	0	0
0-5	2,332	2,025	6,388	38	16	149	5,246	2,564	135	64	71
5-10	2,612	3,519	19,514	61	175	640	7,634	12,166	724	372	352
10-15	2,570	4,714	32,098	64	549	1,586	9,395	21,656	1,434	731	703
15-20	2,578	5,357	44,975	71	1,158	2,954	10,496	31,498	2,218	924	1,294
20-25	2,208	4,885	49,641	84	1,783	2,943	9,422	36,238	2,698	918	1,780
25-30	1,875	4,403	51,523	47	2,185	3,534	8,737	37,704	2,898	795	2,103
30-35	1,582	3,648	51,311	62	2,628	3,350	8,513	37,308	2,938	620	2,318
35-40	1,349	3,449	50,533	35	2,433	3,711	8,071	36,717	2,923	582	2,341
40-45	1,161	3,161	49,301	73	2,421	3,441	7,636	36,147	2,909	527	2,382
45-50	1,072	2,961	50,862	37	2,537	3,317	8,015	37,294	3,025	468	2,557
50-60	1,870	5,361	102,712	135	5,041	6,163	15,164	76,775	6,310	852	5,458
60-70	1,400	4,124	90,725	80	4,327	5,125	13,392	68,054	5,656	656	5,000
70-80	1,049	3,083	78,386	65	3,450	4,428	11,204	59,411	4,986	496	4,490
80-90	734	2,181	62,106	151	2,507	3,380	8,360	48,063	4,072	363	3,710
90-100	465	1,389	43,920	36	1,600	2,076	5,919	34,367	2,931	233	2,698
100-250	940	2,790	126,323	310	3,274	4,708	14,935	103,734	9,012	846	8,166
250-500	76	230	25,637	35	264	752	1,865	22,790	2,025	147	1,878
500 +	21	71	19,221	10	74	222	863	18,072	1,619	222	1,397

Quintile Distribution

First 20%	5,255	6,126	-2,925	230	184	917	15,236	14,243	828	420	408
Second 20%	5,256	10,255	78,500	140	1,739	4,616	20,249	54,175	3,721	1,681	2,040
Middle 20%	5,256	11,984	138,908	179	5,919	8,981	24,207	101,520	7,769	2,175	5,594
Fourth 20%	5,256	14,067	232,955	247	11,523	15,534	36,233	171,140	13,833	2,296	11,537
Next 15%	3,942	11,702	281,832	353	12,485	15,693	40,260	214,042	17,925	1,889	16,036
Next 4%	1,051	3,109	119,932	235	3,664	4,910	15,228	96,383	8,311	730	7,581
Top 1%	262	802	77,871	143	911	1,989	6,057	69,058	6,125	623	5,502

Total	26,278	58,045	927,072	1,527	36,424	52,639	157,469	720,560	58,512	9,814	48,697
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Union County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	220	389	-7,246	58	1	105	1,875	0	0	0	0
0-5	1,119	936	3,025	8	10	84	2,495	1,199	63	29	34
5-10	1,094	1,309	8,131	31	81	266	3,423	4,996	300	138	163
10-15	1,013	1,679	12,628	37	232	733	4,138	8,013	535	233	301
15-20	836	1,591	14,539	21	418	927	4,165	9,539	674	252	422
20-25	721	1,459	16,178	25	592	1,356	3,778	10,948	811	251	560
25-30	711	1,522	19,523	5	901	905	3,611	14,256	1,096	265	830
30-35	577	1,305	18,684	26	953	1,155	3,333	13,473	1,057	215	843
35-40	486	1,246	18,259	12	850	1,181	3,214	13,205	1,046	204	842
40-45	441	1,150	18,723	18	956	1,182	3,016	13,700	1,098	187	911
45-50	442	1,147	21,024	74	1,073	1,074	3,236	15,752	1,280	186	1,095
50-60	675	1,779	37,075	63	1,943	2,604	5,579	27,114	2,224	294	1,930
60-70	549	1,607	35,573	56	1,691	2,301	5,154	26,494	2,199	280	1,918
70-80	366	1,012	27,353	7	1,220	1,396	3,705	21,051	1,770	183	1,587
80-90	287	835	24,354	10	980	1,156	3,486	18,747	1,590	145	1,444
90-100	163	484	15,463	15	560	942	1,980	12,015	1,023	101	922
100-250	354	1,050	47,576	165	1,229	2,197	5,701	38,680	3,358	359	2,999
250-500	30	104	10,092	5	105	99	832	9,061	805	86	719
500 +	13	36	11,338	26	46	150	310	10,859	973	76	897

Quintile Distribution

First 20%	2,019	2,091	193	88	41	318	6,315	3,851	218	103	115
Second 20%	2,020	3,343	26,227	65	548	1,468	8,551	16,783	1,129	474	656
Middle 20%	2,019	4,245	51,155	42	2,166	3,229	10,590	36,124	2,740	724	2,016
Fourth 20%	2,020	5,144	88,065	148	4,501	5,486	14,196	64,482	5,194	842	4,352
Next 15%	1,515	4,306	107,301	112	4,836	6,205	15,157	81,292	6,805	753	6,052
Next 4%	404	1,209	46,380	146	1,394	2,236	5,791	37,156	3,204	338	2,866
Top 1%	100	302	32,969	63	350	871	2,432	29,413	2,613	251	2,362

Total	10,097	20,640	352,290	663	13,838	19,813	63,032	269,101	21,903	3,484	18,418
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Wallowa County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	130	265	-5,039	18	4	109	900	0	0	0	0
0-5	383	308	954	2	2	29	1,008	322	17	7	9
5-10	327	397	2,404	3	22	75	1,161	1,392	83	41	42
10-15	301	493	3,777	16	59	130	1,491	2,265	149	63	86
15-20	272	526	4,736	12	122	300	1,318	3,115	216	85	131
20-25	242	516	5,430	44	179	378	1,347	3,619	263	89	174
25-30	201	425	5,524	12	230	394	1,057	3,913	298	70	228
30-35	186	421	6,026	33	275	564	1,315	4,002	310	70	240
35-40	138	325	5,153	9	280	468	819	3,666	289	49	240
40-45	137	358	5,781	16	296	560	1,187	3,822	304	55	250
45-50	136	351	6,450	28	347	579	1,037	4,535	366	57	310
50-60	173	490	9,462	9	470	847	1,614	6,634	539	78	461
60-70	137	382	8,905	40	423	531	1,262	6,732	560	62	497
70-80	88	237	6,558	9	289	514	979	4,786	401	44	357
80-90	38	114	3,254	4	129	161	504	2,465	208	24	184
90-100	42	111	3,967	0	146	242	536	3,044	260	35	225
100+	107	271	17,143	9	374	794	2,057	13,928	1,216	148	1,067

Quintile Distribution

First 20%	607	661	-3,552	21	9	143	2,129	647	36	16	20
Second 20%	608	934	6,803	20	106	271	2,745	4,103	266	119	147
Middle 20%	608	1,256	13,559	67	456	976	3,232	9,147	669	209	460
Fourth 20%	608	1,473	23,296	86	1,186	2,119	4,380	15,954	1,261	232	1,029
Next 15%	456	1,277	29,088	63	1,363	2,128	4,469	21,291	1,763	220	1,543
Next 4%	121	317	13,099	5	421	795	1,617	10,272	883	97	785
Top 1%	30	72	8,191	3	103	244	1,019	6,828	605	88	517

Total	3,038	5,990	90,484	265	3,645	6,676	19,592	68,241	5,481	980	4,500
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Wasco County returns

AGI Category Distribution											
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	160	267	-5,001	57	4	26	1,007	4	0	0	0
0-5	942	814	2,466	25	6	60	2,180	935	49	25	24
5-10	962	1,296	7,206	19	56	209	3,245	4,226	252	124	128
10-15	991	1,723	12,329	24	191	505	4,763	7,701	506	249	257
15-20	871	1,751	15,235	42	388	874	4,188	10,194	711	298	413
20-25	779	1,704	17,419	28	597	740	4,027	12,300	902	300	602
25-30	606	1,348	16,640	27	699	1,207	3,465	11,495	874	230	644
30-35	513	1,157	16,641	29	792	1,258	3,393	11,433	890	194	697
35-40	404	1,025	15,098	13	726	1,206	2,798	10,511	831	163	668
40-45	405	981	17,196	38	898	1,127	3,166	12,145	975	163	812
45-50	331	860	15,689	12	795	1,223	2,924	10,902	882	133	749
50-60	621	1,674	34,006	49	1,741	2,962	5,726	23,777	1,944	260	1,684
60-70	445	1,193	28,796	27	1,398	2,159	4,645	20,696	1,712	199	1,513
70-80	326	888	24,298	69	1,092	1,579	3,886	17,908	1,502	153	1,349
80-90	242	659	20,546	23	813	1,368	3,256	15,139	1,280	119	1,160
90-100	174	491	16,451	17	592	722	2,429	12,730	1,086	82	1,004
100-250	365	951	48,787	308	1,268	2,189	5,934	39,704	3,434	310	3,124
250-500	33	84	11,111	15	116	227	1,060	9,724	864	55	809
500 +	12	25	7,545	20	42	81	764	6,678	597	12	586
Quintile Distribution											
First 20%	1,836	2,019	2,524	90	42	234	5,579	3,802	216	108	109
Second 20%	1,837	3,310	24,844	47	466	1,121	8,445	16,073	1,077	497	580
Middle 20%	1,836	4,021	45,039	102	1,704	2,747	10,104	31,147	2,322	701	1,622
Fourth 20%	1,837	4,632	78,704	108	3,966	6,003	14,566	54,936	4,408	740	3,668
Next 15%	1,377	3,711	99,094	149	4,451	6,978	15,668	72,360	6,049	624	5,425
Next 4%	368	962	44,244	302	1,267	2,073	5,705	35,502	3,062	235	2,827
Top 1%	91	236	28,010	44	318	566	2,788	24,381	2,156	163	1,992
Total	9,182	18,891	322,459	843	12,214	19,722	62,855	238,203	19,291	3,068	16,222

TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Washington County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	2,454	3,165	-108,737	630	46	2,394	20,302	49	3	13	-10
0-5	15,715	11,168	39,733	587	213	1,099	36,006	16,210	872	324	547
5-10	14,625	16,836	108,845	445	1,319	2,782	47,831	66,641	4,052	1,705	2,347
10-15	13,914	22,063	173,944	605	3,550	5,709	59,266	113,767	7,733	3,183	4,549
15-20	13,744	24,518	240,206	527	7,516	8,038	62,801	168,291	12,171	4,251	7,920
20-25	12,705	23,756	285,230	550	12,027	9,213	62,504	205,925	15,586	4,582	11,004
25-30	11,735	22,753	322,439	481	16,256	12,256	64,211	233,585	18,185	4,212	13,973
30-35	10,740	20,930	348,402	495	20,129	13,962	65,572	251,358	19,969	3,656	16,313
35-40	9,505	19,608	355,998	648	20,104	15,860	67,585	255,065	20,504	3,265	17,239
40-45	8,672	18,701	368,314	491	20,096	17,723	71,853	261,717	21,241	3,039	18,203
45-50	8,087	18,247	383,825	542	20,340	18,939	74,216	272,726	22,311	2,883	19,428
50-60	14,216	34,490	780,273	984	38,662	39,287	149,868	555,894	45,884	5,436	40,449
60-70	12,332	32,306	800,865	878	36,910	38,191	150,819	577,816	48,185	5,066	43,119
70-80	10,619	29,406	794,305	728	34,083	33,222	140,802	588,003	49,507	4,628	44,879
80-90	8,753	25,174	742,221	850	29,178	27,847	129,859	556,840	47,232	3,973	43,258
90-100	6,840	20,483	647,995	640	23,332	19,436	109,109	496,910	42,417	3,284	39,133
100-250	23,229	71,147	3,237,236	4,202	80,437	72,910	460,699	2,628,446	228,638	12,092	216,546
250-500	2,371	7,508	786,020	2,419	8,237	12,953	72,620	695,108	61,741	1,801	59,940
500 +	772	2,385	933,998	6,793	2,677	18,107	103,492	816,546	73,226	2,906	70,320

Quintile Distribution

First 20%	40,204	42,373	123,752	1,951	3,114	9,028	134,667	136,835	8,521	3,545	4,976
Second 20%	40,206	73,097	807,809	1,632	31,039	27,384	192,611	573,607	42,715	13,164	29,551
Middle 20%	40,207	83,211	1,523,220	2,340	84,226	68,542	293,006	1,089,344	87,654	13,920	73,734
Fourth 20%	40,206	104,225	2,581,212	2,842	118,665	120,224	479,196	1,871,784	156,146	16,402	139,744
Next 15%	30,154	90,256	3,201,500	3,397	103,146	88,528	513,603	2,500,941	214,912	14,604	200,308
Next 4%	8,042	25,200	1,597,466	2,841	27,954	30,545	192,407	1,350,256	118,772	4,701	114,071
Top 1%	2,009	6,282	1,406,153	8,492	6,967	25,677	143,924	1,238,131	110,738	3,964	106,774

Total	201,028	424,644	11,241,111	23,495	375,110	369,929	1,949,414	8,760,897	739,458	70,300	669,158
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Wheeler County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	37	58	-1,264	3	0	3	218	0	0	0	0
0-5	55	58	129	0	4	0	158	32	2	1	0
5-10	53	84	400	0	2	18	250	190	11	7	4
10-15	60	105	732	8	8	71	278	433	27	14	14
15-20	51	114	896	0	16	52	243	590	40	18	22
20-25	43	110	974	1	24	82	275	601	43	15	28
25-30	33	81	911	1	31	49	182	660	50	13	37
30-35	31	77	996	3	37	23	222	717	55	11	44
35-40	26	66	979	0	46	136	153	654	52	10	41
40-45	22	56	946	3	45	73	194	636	50	10	41
45-50	22	42	1,044	0	67	66	135	777	64	6	57
50-60	34	93	1,816	4	101	150	297	1,273	103	17	86
60-70	23	62	1,499	0	75	155	160	1,109	92	9	83
70-80	19	49	1,436	9	61	102	204	1,077	91	8	83
80-90	13	31	1,114	0	45	127	117	825	70	5	65
90+	15	35	1,946	3	52	360	220	1,321	115	10	104

Quintile Distribution

First 20%	107	145	-1,050	3	4	3	419	80	4	3	1
Second 20%	108	179	1,203	8	12	89	527	686	43	22	22
Middle 20%	107	254	2,333	3	65	176	580	1,536	111	38	73
Fourth 20%	108	267	4,109	6	189	301	760	2,874	226	42	184
Next 15%	81	217	5,062	13	254	412	701	3,709	307	36	270
Top 5%	26	59	2,898	4	90	486	318	2,010	173	14	159

Total	537	1,121	14,555	36	613	1,468	3,305	10,895	864	154	710
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Yamhill County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	413	697	-19,381	106	11	223	3,232	10	1	0	1
0-5	2,995	2,454	7,904	108	28	187	7,325	3,162	167	74	93
5-10	3,151	3,907	23,502	198	229	432	10,559	14,354	863	395	468
10-15	2,925	5,116	36,580	133	638	1,287	12,810	23,410	1,558	733	826
15-20	2,801	5,550	48,764	400	1,265	1,910	14,017	33,295	2,358	930	1,428
20-25	2,420	5,175	54,261	215	1,968	2,237	12,591	38,399	2,848	886	1,962
25-30	2,102	4,673	57,702	170	2,498	2,495	12,458	41,036	3,138	812	2,327
30-35	1,866	4,269	60,533	66	2,931	2,902	12,321	42,906	3,359	719	2,640
35-40	1,695	4,159	63,547	63	3,010	3,048	13,163	44,787	3,544	669	2,875
40-45	1,600	4,084	67,869	139	3,315	3,729	13,698	47,721	3,826	664	3,162
45-50	1,447	3,875	68,733	93	3,301	3,475	13,320	48,999	3,965	619	3,346
50-60	2,584	7,325	141,625	190	6,688	7,540	27,578	100,407	8,212	1,144	7,068
60-70	2,051	6,068	132,905	188	6,038	7,502	24,546	95,277	7,894	964	6,930
70-80	1,525	4,452	114,166	203	4,943	6,007	20,524	83,061	6,958	713	6,245
80-90	1,090	3,278	92,435	125	3,661	3,940	15,297	69,736	5,902	539	5,364
90-100	721	2,162	68,347	85	2,484	2,648	10,891	52,455	4,472	354	4,118
100-250	1,875	5,549	253,466	251	6,490	8,531	35,910	202,986	17,609	1,044	16,565
250-500	178	521	58,740	94	616	879	5,870	51,468	4,571	156	4,415
500 +	72	195	134,907	944	247	3,946	11,347	120,311	10,804	310	10,494

Quintile Distribution

First 20%	6,702	7,308	13,471	418	285	887	21,738	18,404	1,087	499	588
Second 20%	6,702	12,846	107,481	619	2,653	4,194	32,007	72,229	5,060	2,025	3,035
Middle 20%	6,703	15,189	202,124	409	9,143	9,109	42,566	143,456	11,114	2,584	8,530
Fourth 20%	6,703	18,285	338,730	495	16,100	18,391	66,465	239,648	19,490	2,905	16,585
Next 15%	5,026	14,942	404,443	568	16,377	18,423	68,604	302,017	25,469	2,418	23,051
Next 4%	1,340	4,005	186,954	203	4,642	6,413	26,757	149,544	12,984	779	12,204
Top 1%	335	934	213,403	1,059	1,161	5,499	19,320	188,481	16,850	516	16,334

Total	33,511	73,509	1,466,606	3,771	50,362	62,917	277,457	1,113,779	92,052	11,726	80,326
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Clark County, Washington, returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	620	1,446	-35,669	184	0	3,014	266	16	1	0	1
0-5	6,835	12,954	14,531	120	350	1,401	5,697	9,048	470	180	290
5-10	4,455	8,971	32,753	117	908	1,253	8,403	23,238	1,356	460	896
10-15	3,776	8,478	46,851	42	1,508	1,210	10,336	34,321	2,240	697	1,543
15-20	3,693	8,407	64,622	37	2,489	1,470	12,640	48,550	3,400	887	2,513
20-25	3,712	8,690	83,584	5	3,703	1,547	14,992	63,907	4,726	1,036	3,690
25-30	3,798	9,039	104,364	53	5,048	2,502	17,770	79,702	6,091	1,124	4,968
30-35	3,774	9,280	122,413	20	6,073	2,252	20,994	93,300	7,294	1,108	6,186
35-40	3,473	8,745	130,150	4	6,467	2,660	22,105	99,046	7,883	1,023	6,860
40-45	3,168	8,192	134,564	7	6,512	2,982	23,047	102,191	8,243	959	7,284
45-50	2,629	7,084	124,767	51	5,667	3,083	20,927	95,264	7,764	840	6,924
50-60	4,113	11,486	224,748	22	9,645	5,220	38,426	171,568	14,142	1,420	12,722
60-70	2,745	7,949	177,124	25	7,195	3,771	29,033	137,168	11,451	1,018	10,433
70-80	1,862	5,639	138,955	20	5,228	3,154	22,260	108,380	9,130	728	8,402
80-90	1,230	3,743	104,215	3	3,636	2,375	16,208	82,023	6,969	494	6,475
90-100	788	2,511	74,518	1	2,377	2,298	11,352	59,050	5,043	332	4,711
100-250	1,746	5,356	231,846	55	5,252	5,874	30,766	190,682	16,566	724	15,841
250-500	122	333	40,920	18	326	3,362	3,009	36,349	3,231	44	3,187
500 +	70	182	84,143	304	174	1,862	4,704	77,707	6,868	224	6,644

Quintile Distribution

First 20%	10,521	20,494	-1,065	385	882	5,289	11,449	23,121	1,267	465	802
Second 20%	10,522	23,659	159,314	116	5,889	3,724	32,517	118,841	8,155	2,209	5,946
Middle 20%	10,522	25,357	307,348	78	14,937	6,279	52,550	234,642	18,097	3,083	15,014
Fourth 20%	10,522	27,702	469,978	73	21,878	10,880	80,169	357,550	28,975	3,276	25,699
Next 15%	7,892	23,179	541,081	58	21,138	11,944	87,635	420,526	35,261	2,979	32,282
Next 4%	2,104	6,589	233,958	52	6,369	6,172	33,273	188,832	16,273	883	15,390
Top 1%	526	1,505	188,784	326	1,468	7,002	15,345	167,998	14,841	404	14,438

Total	52,609	128,485	1,899,398	1,087	72,560	51,290	312,937	1,511,510	122,870	13,299	109,571
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Other Washington counties returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,227	2,808	-177,897	628	7	12,606	532	38	3	2	0
0-5	7,632	13,970	15,852	426	426	1,429	6,490	10,596	575	174	401
5-10	4,148	8,078	30,244	98	871	1,282	8,266	21,719	1,305	387	918
10-15	2,880	5,981	35,695	92	1,218	2,091	7,854	26,378	1,770	443	1,327
15-20	2,147	4,845	37,224	62	1,385	1,830	7,982	27,496	1,948	450	1,498
20-25	1,843	4,376	41,343	26	1,728	1,745	7,022	31,191	2,332	421	1,911
25-30	1,544	3,785	42,361	20	1,911	1,855	6,772	32,197	2,483	392	2,091
30-35	1,262	3,196	40,863	14	1,832	1,534	7,021	30,888	2,427	329	2,098
35-40	1,156	2,988	43,242	38	1,902	1,836	7,079	32,612	2,602	308	2,294
40-45	969	2,565	41,197	7	1,823	1,300	7,146	31,217	2,524	271	2,253
45-50	816	2,207	38,714	137	1,601	1,865	6,286	29,266	2,390	245	2,145
50-60	1,307	3,640	71,376	58	2,857	2,265	12,069	54,656	4,521	416	4,105
60-70	857	2,433	55,246	32	2,079	2,515	9,157	42,551	3,558	285	3,273
70-80	577	1,678	43,016	69	1,428	1,357	7,110	33,207	2,807	203	2,604
80-90	397	1,118	33,667	12	1,068	952	5,125	26,551	2,260	149	2,111
90-100	276	809	26,131	18	730	745	3,986	20,711	1,774	102	1,672
100-250	836	2,325	119,237	130	2,170	3,318	16,055	98,021	8,527	342	8,185
250-500	119	326	39,390	37	263	595	5,152	34,499	3,052	52	3,000
500 +	78	198	91,511	978	155	8,505	7,528	80,303	7,006	95	6,911

Quintile Distribution

First 20%	6,014	11,629	-172,861	1,040	155	13,635	3,106	3,339	180	48	132
Second 20%	6,014	11,193	31,988	40	859	1,274	9,508	22,349	1,283	398	885
Middle 20%	6,014	12,872	82,151	226	2,899	4,334	18,552	60,648	4,147	1,012	3,134
Fourth 20%	6,015	14,906	176,481	99	7,753	7,380	29,407	133,372	10,367	1,509	8,858
Next 15%	4,511	12,520	257,451	311	9,960	9,334	42,699	197,565	16,397	1,433	14,964
Next 4%	1,203	3,391	139,464	126	3,194	3,682	19,905	112,917	9,747	487	9,260
Top 1%	300	815	153,736	1,041	633	9,987	15,457	133,906	11,744	180	11,563

Total	30,071	67,326	668,411	2,883	25,453	49,626	138,634	664,097	53,865	5,068	48,797
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 California returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,833	3,918	-64,032	2,399	5	7,291	882	661	57	55	1
0-5	6,724	11,604	12,665	2,095	345	1,591	7,758	9,384	554	288	267
5-10	3,359	5,771	24,617	183	629	1,224	9,736	17,404	1,089	461	628
10-15	2,273	4,203	28,000	126	869	1,933	8,275	19,584	1,351	505	846
15-20	1,604	3,063	27,746	32	1,025	2,049	6,372	19,394	1,415	466	949
20-25	1,166	2,337	26,046	30	1,130	2,022	5,242	18,353	1,402	411	991
25-30	811	1,684	22,236	126	997	1,831	4,747	15,852	1,246	390	857
30-35	708	1,533	22,889	23	1,066	1,715	6,441	16,304	1,296	379	918
35-40	566	1,242	21,163	174	919	1,322	4,165	15,278	1,234	382	852
40-45	436	983	18,474	26	712	1,377	3,937	12,980	1,058	337	721
45-50	359	776	17,068	69	678	1,369	3,290	12,313	1,020	335	685
50-60	531	1,211	29,091	63	1,029	1,504	5,267	21,614	1,803	567	1,236
60-70	387	835	25,014	47	797	1,679	4,222	18,853	1,592	523	1,069
70-80	274	611	20,371	268	626	933	3,270	15,845	1,347	428	920
80-90	213	534	18,055	218	468	855	3,110	14,111	1,207	360	848
90-100	179	418	16,979	14	384	380	2,586	13,698	1,177	415	763
100-250	742	1,917	110,317	1,267	1,679	3,072	16,499	91,453	7,995	3,483	4,512
250-500	151	396	50,451	1,393	308	2,007	7,534	42,816	3,773	2,273	1,499
500 +	91	217	116,147	25	169	2,390	9,809	103,824	9,316	5,529	3,787

Quintile Distribution

First 20%	4,482	9,070	-63,339	4,100	59	8,308	3,399	2,063	155	133	22
Second 20%	4,481	7,107	14,105	408	339	675	5,926	9,437	541	251	290
Middle 20%	4,481	7,891	40,065	259	1,116	2,167	14,513	28,313	1,846	749	1,097
Fourth 20%	4,482	8,839	91,199	228	3,710	7,124	20,035	64,185	4,839	1,518	3,321
Next 15%	3,361	7,507	171,293	884	6,157	10,562	33,554	126,913	10,542	3,322	7,221
Next 4%	896	2,263	127,970	2,522	2,016	3,521	20,059	106,135	9,273	3,966	5,308
Top 1%	224	576	162,006	177	439	4,187	15,656	142,675	12,736	7,648	5,088

Total	22,407	43,253	543,298	8,579	13,835	36,544	113,142	479,721	39,933	17,586	22,347
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Idaho returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	298	723	-11,910	569	2	294	192	52	4	2	2
0-5	2,982	5,709	6,658	149	149	376	2,492	4,412	236	85	151
5-10	1,586	3,303	11,615	14	287	205	2,947	8,370	493	173	320
10-15	1,138	2,668	13,963	29	410	505	3,035	10,397	679	224	455
15-20	899	2,169	15,681	32	548	492	3,056	11,740	818	235	584
20-25	662	1,622	14,723	11	574	318	3,469	11,221	824	192	632
25-30	510	1,321	14,020	26	605	262	2,416	10,805	823	161	662
30-35	417	1,072	13,496	21	632	338	2,363	10,198	794	132	662
35-40	407	1,170	15,281	2	669	215	2,598	11,860	943	145	798
40-45	386	1,083	16,404	3	739	245	2,753	12,674	1,023	140	883
45-50	272	833	12,849	0	552	174	2,048	10,087	818	107	711
50-60	321	984	17,500	2	723	314	2,746	13,754	1,135	135	999
60-70	161	495	10,372	0	413	378	1,613	8,005	667	67	601
70-80	110	347	8,207	0	283	141	1,287	6,508	550	52	498
80-90	81	253	6,888	1	236	86	910	5,657	482	41	441
90-100	57	186	5,391	5	168	133	899	4,195	356	28	328
100-250	142	417	20,097	0	389	3,516	2,804	16,195	1,406	92	1,313
250+	23	75	9,504	0	45	604	564	8,412	750	27	723

Quintile Distribution

First 20%	2,089	4,126	-9,734	714	53	524	1,206	1,467	79	27	52
Second 20%	2,092	4,153	10,094	14	231	233	3,014	7,008	389	141	248
Middle 20%	2,091	4,793	24,174	61	691	778	5,403	17,839	1,153	381	772
Fourth 20%	2,090	5,182	49,263	57	2,021	1,192	9,594	37,453	2,779	614	2,166
Next 15%	1,568	4,557	69,664	12	3,029	1,182	11,358	54,229	4,391	588	3,803
Next 4%	418	1,302	34,320	6	1,146	747	5,078	27,392	2,322	195	2,128
Top 1%	104	317	22,959	0	253	3,939	2,539	19,155	1,686	93	1,593

Total	10,452	24,430	200,739	865	7,425	8,595	38,193	164,544	12,800	2,039	10,761
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 Other states returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	2,163	4,842	-171,193	27,433	8	27,211	1,743	122	10	0	10
0-5	14,881	24,929	27,755	781	613	5,357	13,727	17,938	1,032	334	699
5-10	7,609	12,566	55,710	409	1,373	3,996	14,529	39,600	2,511	787	1,724
10-15	5,279	9,525	65,301	154	2,070	5,337	14,084	46,134	3,210	821	2,390
15-20	3,911	7,241	67,761	117	2,646	8,025	12,240	46,466	3,421	728	2,693
20-25	2,832	5,759	63,360	166	2,790	6,822	11,249	44,089	3,380	631	2,749
25-30	1,942	4,158	53,147	68	2,418	6,142	9,175	37,122	2,910	466	2,444
30-35	1,528	3,380	49,522	121	2,331	4,981	8,617	34,755	2,771	390	2,381
35-40	1,215	2,638	45,301	121	2,116	3,999	7,847	32,222	2,604	333	2,271
40-45	933	2,231	39,501	51	1,769	2,814	7,901	28,951	2,371	257	2,114
45-50	793	1,905	37,565	163	1,619	2,933	6,554	27,429	2,254	260	1,995
50-60	1,164	2,806	63,767	185	2,576	5,560	10,907	45,654	3,793	371	3,421
60-70	810	1,959	52,373	136	1,891	4,739	8,626	38,035	3,204	292	2,912
70-80	602	1,533	44,987	263	1,450	2,731	6,913	34,411	2,923	223	2,699
80-90	390	1,003	33,002	75	1,025	4,079	5,400	24,767	2,112	166	1,946
90-100	303	758	28,722	49	752	2,101	4,481	21,804	1,862	124	1,739
100-250	1,285	3,371	186,191	1,892	3,188	6,447	24,868	154,790	13,510	845	12,665
250-500	259	662	90,607	174	623	1,376	9,507	79,275	7,018	377	6,641
500 +	160	368	323,037	873	356	18,442	26,470	288,540	20,515	1,509	19,006

Quintile Distribution

First 20%	9,613	18,588	-167,716	28,101	121	31,266	5,865	2,368	149	29	119
Second 20%	9,611	14,623	36,472	183	786	1,854	13,052	24,151	1,408	469	939
Middle 20%	9,612	16,730	93,007	475	2,607	6,895	22,170	66,411	4,430	1,261	3,169
Fourth 20%	9,612	18,702	195,053	355	8,169	22,472	34,822	134,968	10,206	1,964	8,241
Next 15%	7,208	16,814	337,562	1,053	13,978	28,159	58,183	244,583	20,163	2,160	18,003
Next 4%	1,923	4,995	233,956	1,689	4,822	12,026	33,095	189,446	16,428	1,081	15,347
Top 1%	480	1,182	428,083	1,373	1,133	20,421	37,651	380,176	28,628	1,947	26,681

Total	48,059	91,634	1,156,416	33,230	31,616	123,095	204,839	1,042,103	81,410	8,913	72,498
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Tables for All Returns by City

This section contains two tables for the top 80 cities in terms of returns filed for tax year 2002. The tables summarize total adjusted gross income and tax, and average income and tax. The returns are categorized according to the city identified with the address provided on the return.

TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 returns

City Distribution

City	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
ALBANY	21,186	43,997	874,188	1,475	34,190	40,094	154,169	658,489	54,102	6,857	47,245
ALOHA	14,880	32,217	680,267	530	26,312	19,699	117,832	523,124	43,349	5,188	38,160
ASHLAND	10,612	18,406	456,955	3,544	15,260	30,262	95,275	338,294	28,245	3,264	24,981
ASTORIA	6,555	12,863	243,618	591	9,663	15,026	44,639	180,545	14,745	2,007	12,738
BAKER CITY	4,769	9,828	157,218	570	5,921	10,986	29,896	118,266	9,563	1,615	7,948
BEAVERTON	53,662	109,679	2,661,342	4,468	97,946	83,010	453,690	2,077,143	174,124	18,267	155,857
BEND	37,389	73,265	1,719,960	6,634	57,438	82,736	350,327	1,290,563	107,616	11,952	95,664
BORING	6,022	12,690	305,971	346	10,423	14,852	63,742	226,520	18,914	2,022	16,893
BROOKINGS	5,368	10,332	208,350	594	6,918	15,793	39,691	151,735	12,494	1,576	10,919
CANBY	8,481	19,201	387,343	496	13,997	15,504	85,587	290,189	23,999	2,970	21,029
CENTRAL POINT	10,350	21,787	416,330	568	15,524	19,995	82,250	309,085	25,323	3,381	21,942
CLACKAMAS*	11,342	24,009	550,624	632	20,221	18,146	106,198	419,952	35,013	3,844	31,169
COOS BAY	9,675	19,184	333,914	528	13,027	20,087	58,129	249,798	20,261	2,829	17,431
CORNELIUS	4,717	11,748	175,973	194	6,274	5,379	34,387	133,175	10,764	1,968	8,796
CORVALLIS	24,368	43,725	1,135,192	3,824	39,830	63,033	183,313	870,775	72,944	7,086	65,857
COTTAGE GROVE	6,339	13,324	214,778	363	8,537	10,567	44,200	156,139	12,551	2,000	10,551
CRESWELL	3,417	7,452	141,208	300	5,077	4,986	27,910	105,739	8,669	1,372	7,297
DALLAS	7,101	15,433	273,737	399	10,726	15,105	55,011	197,608	16,042	2,392	13,650
EAGLE POINT	4,928	10,719	187,944	291	7,083	8,652	38,779	141,357	11,521	1,628	9,893
ESTACADA	3,870	8,364	171,305	254	5,764	6,606	32,929	130,262	10,785	1,266	9,519
EUGENE	75,415	138,701	3,488,152	9,911	116,172	153,618	609,911	2,707,530	226,839	23,197	203,642
FAIRVIEW	3,972	8,232	163,006	122	6,641	6,348	31,905	122,381	10,046	1,275	8,771
FLORENCE	5,809	10,883	190,743	847	7,456	22,298	46,275	124,124	9,943	1,669	8,275
FOREST GROVE	8,083	17,984	344,870	423	12,299	14,409	63,689	259,598	21,370	2,970	18,401
GLADSTONE	5,064	10,280	207,627	195	8,223	8,654	39,551	153,308	12,589	1,611	10,978
GRANTS PASS	24,463	49,711	866,577	3,261	31,266	57,542	173,472	633,032	51,426	8,202	43,224
GRESHAM	28,839	60,372	1,236,593	1,493	47,527	50,077	243,226	918,661	75,684	9,725	65,959
HERMISTON	8,351	18,998	298,534	500	11,884	15,474	52,911	239,350	19,496	3,212	16,284
HILLSBORO	32,141	70,247	1,675,863	6,070	58,432	51,441	316,797	1,285,333	107,663	11,533	96,130
HOOD RIVER	6,522	13,835	249,347	682	8,874	11,757	45,882	189,120	15,500	2,510	12,990
JACKSONVILLE	2,947	5,786	141,459	455	4,510	7,771	28,872	104,735	8,743	896	7,846
JUNCTION CITY	4,510	9,425	173,049	293	6,576	7,778	31,880	131,466	10,746	1,489	9,257
KEIZER	12,815	27,617	550,982	613	21,405	24,590	102,999	409,261	33,639	4,467	29,172
KLAMATH FALLS	19,285	39,915	712,786	3,829	26,420	41,511	128,070	542,340	44,319	6,172	38,147
LA GRANDE	6,341	12,550	225,942	486	9,006	12,121	38,663	172,010	14,048	2,213	11,835
LA PINE	3,873	8,053	112,347	181	4,442	8,453	27,305	75,456	5,914	1,131	4,783
LAKE OSWEGO	20,179	39,383	1,791,242	7,047	41,578	66,608	296,031	1,448,005	125,713	7,362	118,351
LEBANON	10,158	21,975	365,058	1,123	14,487	16,721	71,185	272,962	22,119	3,407	18,712
LINCOLN CITY	3,577	6,456	117,529	515	4,604	9,452	27,646	80,430	6,486	1,055	5,431
MADRAS	3,668	8,362	130,356	196	4,700	6,665	25,567	98,208	7,924	1,341	6,584

*Clackamas is an unincorporated area in Clackamas County.

TABLE A (cont.): TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2003 returns

City Distribution

City	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
MCMINNVILLE	11,907	25,699	494,861	1,622	17,193	25,900	94,373	368,950	30,357	4,163	26,194
MEDFORD	33,146	66,545	1,387,037	5,048	46,967	79,639	259,475	1,034,417	85,442	10,784	74,657
MILTON FREEWATER	3,853	8,702	112,202	179	4,182	5,469	21,361	85,563	6,773	1,363	5,410
MILWAUKIE	25,144	49,231	1,037,590	1,891	43,544	51,215	194,301	765,445	62,888	7,805	55,083
MOLALLA	5,015	11,489	197,855	108	7,558	7,255	39,710	148,711	12,121	1,722	10,399
MONMOUTH	3,550	7,019	134,310	193	4,831	6,526	24,205	101,335	8,375	1,074	7,301
MYRTLE CREEK	3,534	7,457	112,522	72	4,792	4,779	19,818	85,589	6,849	1,129	5,720
NEWBERG	9,563	20,566	473,122	707	15,375	16,882	89,959	359,621	30,033	3,378	26,655
NEWPORT	4,442	8,348	176,657	422	6,401	11,217	32,994	130,938	10,806	1,408	9,398
NORTH BEND	5,810	11,527	228,397	354	8,632	13,090	37,506	172,354	14,167	1,736	12,431
ONTARIO	5,389	12,258	180,873	529	6,509	9,238	32,382	139,696	11,274	2,853	8,422
OREGON CITY	19,725	41,928	933,562	1,047	35,363	33,565	183,574	698,743	57,964	6,507	51,458
PENDLETON	8,180	16,543	320,656	523	12,638	21,759	50,674	241,079	19,792	3,010	16,782
PHILOMATH	3,556	7,716	161,740	218	5,926	5,829	27,478	124,252	10,307	1,232	9,076
PORTLAND	291,559	535,783	14,244,664	36,531	496,862	531,065	2,513,609	11,141,423	937,454	91,559	845,895
PRINEVILLE	6,690	14,391	236,789	544	9,118	13,049	46,451	180,457	14,658	2,154	12,504
REDMOND	10,614	22,433	400,529	706	15,258	21,372	86,393	293,142	23,865	3,635	20,230
ROGUE RIVER	2,958	5,832	97,886	233	3,998	7,303	23,104	68,283	5,475	833	4,642
ROSEBURG	18,553	37,480	735,771	2,043	27,267	42,722	131,013	553,716	45,500	6,314	39,186
SALEM	76,729	161,969	3,226,371	6,875	116,946	157,675	598,686	2,437,758	201,067	26,622	174,444
SANDY	6,328	13,528	267,117	441	10,416	10,642	55,754	196,594	16,139	2,075	14,064
SCAPPOOSE	4,600	9,631	211,692	261	8,473	8,355	38,088	160,647	13,305	1,489	11,816
SEASIDE	3,197	5,942	106,193	315	4,012	7,351	22,204	76,178	6,173	921	5,252
SHERWOOD	7,896	18,445	505,709	642	16,039	15,876	96,262	387,285	32,802	2,918	29,883
SILVERTON	5,416	11,727	213,263	371	8,083	10,141	41,694	167,291	13,740	1,942	11,798
SPRINGFIELD	26,391	53,695	916,211	1,167	36,913	34,203	168,480	689,518	55,747	8,496	47,251
ST HELENS	5,622	12,332	230,158	260	9,191	8,441	43,914	175,596	14,393	1,899	12,494
STAYTON	3,672	7,942	144,558	325	5,358	5,969	26,308	109,268	8,938	1,251	7,687
SUTHERLIN	3,374	7,149	106,947	342	4,164	6,406	20,940	77,665	6,199	1,060	5,139
SWEET HOME	4,301	9,434	145,646	224	5,678	7,278	27,065	108,483	8,735	1,446	7,289
TALENT	3,157	6,155	101,294	217	3,804	5,453	21,312	76,219	6,159	951	5,209
THE DALLES	7,344	15,200	260,218	781	9,771	15,391	49,633	192,228	15,573	2,519	13,054
TIGARD	24,894	51,049	1,379,132	1,768	47,762	54,056	242,162	1,053,056	88,790	8,124	80,666
TILLAMOOK	5,132	10,546	180,795	149	7,023	9,309	34,157	133,690	10,834	1,721	9,113
TROUTDALE	7,005	15,356	313,925	168	12,234	9,992	59,151	236,231	19,496	2,469	17,027
TUALATIN	11,314	23,480	662,641	1,274	21,430	17,601	116,026	519,321	44,010	3,999	40,011
WEST LINN	11,742	25,163	1,000,160	2,338	24,155	28,372	174,077	792,714	68,462	4,116	64,346
WHITE CITY	3,575	8,107	104,035	140	3,918	3,168	21,155	78,246	6,172	1,257	4,915
WILSONVILLE	7,632	15,210	448,224	2,061	14,779	22,166	80,714	343,048	29,046	2,557	26,489
WOODBURN	8,623	21,594	281,415	481	9,398	15,989	59,316	203,633	16,226	3,273	12,953

TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

All 2003 returns

City Distribution													
City	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
ALBANY	21,186	2.1	41,263	70	1,614	1,893	7,277	31,081	2,554	324	2,230	5.4	7.2
ALOHA	14,880	2.2	45,717	36	1,768	1,324	7,919	35,156	2,913	349	2,565	5.6	7.3
ASHLAND	10,612	1.7	43,060	334	1,438	2,852	8,978	31,878	2,662	308	2,354	5.5	7.4
ASTORIA	6,555	2.0	37,165	90	1,474	2,292	6,810	27,543	2,249	306	1,943	5.2	7.1
BAKER CITY	4,769	2.1	32,967	120	1,242	2,304	6,269	24,799	2,005	339	1,667	5.1	6.7
BEAVERTON	53,662	2.0	49,595	83	1,825	1,547	8,455	38,708	3,245	340	2,904	5.9	7.5
BEND	37,389	2.0	46,002	177	1,536	2,213	9,370	34,517	2,878	320	2,559	5.6	7.4
BORING	6,022	2.1	50,809	58	1,731	2,466	10,585	37,615	3,141	336	2,805	5.5	7.5
BROOKINGS	5,368	1.9	38,813	111	1,289	2,942	7,394	28,267	2,328	294	2,034	5.2	7.2
CANBY	8,481	2.3	45,672	58	1,650	1,828	10,092	34,216	2,830	350	2,480	5.4	7.2
CENTRAL POINT	10,350	2.1	40,225	55	1,500	1,932	7,947	29,863	2,447	327	2,120	5.3	7.1
CLACKAMAS	11,342	2.1	48,547	56	1,783	1,600	9,363	37,026	3,087	339	2,748	5.7	7.4
COOS BAY	9,675	2.0	34,513	55	1,347	2,076	6,008	25,819	2,094	292	1,802	5.2	7.0
CORNELIUS	4,717	2.5	37,306	41	1,330	1,140	7,290	28,233	2,282	417	1,865	5.0	6.6
CORVALLIS	24,368	1.8	46,585	157	1,635	2,587	7,523	35,734	2,993	291	2,703	5.8	7.6
COTTAGE GROVE	6,339	2.1	33,882	57	1,347	1,667	6,973	24,632	1,980	316	1,664	4.9	6.8
CRESWELL	3,417	2.2	41,325	88	1,486	1,459	8,168	30,945	2,537	402	2,136	5.2	6.9
DALLAS	7,101	2.2	38,549	56	1,511	2,127	7,747	27,828	2,259	337	1,922	5.0	6.9
EAGLE POINT	4,928	2.2	38,138	59	1,437	1,756	7,869	28,684	2,338	330	2,008	5.3	7.0
ESTACADA	3,870	2.2	44,265	66	1,490	1,707	8,509	33,659	2,787	327	2,460	5.6	7.3
EUGENE	75,415	1.8	46,253	131	1,540	2,037	8,087	35,902	3,008	308	2,700	5.8	7.5
FAIRVIEW	3,972	2.1	41,039	31	1,672	1,598	8,032	30,811	2,529	321	2,208	5.4	7.2
FLORENCE	5,809	1.9	32,836	146	1,284	3,839	7,966	21,368	1,712	287	1,425	4.3	6.7
FOREST GROVE	8,083	2.2	42,666	52	1,522	1,783	7,879	32,117	2,644	367	2,277	5.3	7.1
GLADSTONE	5,064	2.0	41,001	39	1,624	1,709	7,810	30,274	2,486	318	2,168	5.3	7.2
GRANTS PASS	24,463	2.0	35,424	133	1,278	2,352	7,091	25,877	2,102	335	1,767	5.0	6.8
GRESHAM	28,839	2.1	42,879	52	1,648	1,736	8,434	31,855	2,624	337	2,287	5.3	7.2
HERMISTON	8,351	2.3	35,748	60	1,423	1,853	6,336	28,661	2,335	385	1,950	5.5	6.8
HILLSBORO	32,141	2.2	52,141	189	1,818	1,601	9,857	39,991	3,350	359	2,991	5.7	7.5
HOOD RIVER	6,522	2.1	38,232	105	1,361	1,803	7,035	28,997	2,377	385	1,992	5.2	6.9
JACKSONVILLE	2,947	2.0	48,001	154	1,531	2,637	9,797	35,540	2,967	304	2,663	5.5	7.5
JUNCTION CITY	4,510	2.1	38,370	65	1,458	1,725	7,069	29,150	2,383	330	2,053	5.3	7.0
KEIZER	12,815	2.2	42,995	48	1,670	1,919	8,037	31,936	2,625	349	2,276	5.3	7.1
KLAMATH FALLS	19,285	2.1	36,961	199	1,370	2,153	6,641	28,122	2,298	320	1,978	5.4	7.0
LA GRANDE	6,341	2.0	35,632	77	1,420	1,912	6,097	27,127	2,216	349	1,867	5.2	6.9
LA PINE	3,873	2.1	29,008	47	1,147	2,183	7,050	19,483	1,527	292	1,235	4.3	6.3
LAKE OSWEGO	20,179	2.0	88,768	349	2,061	3,301	14,670	71,758	6,230	365	5,865	6.6	8.2
LEBANON	10,158	2.2	35,938	111	1,426	1,646	7,008	26,872	2,178	335	1,842	5.1	6.9
LINCOLN CITY	3,577	1.8	32,857	144	1,287	2,643	7,729	22,485	1,813	295	1,518	4.6	6.8
MADRAS	3,668	2.3	35,539	53	1,281	1,817	6,970	26,774	2,160	366	1,795	5.1	6.7

*Clackamas is an unincorporated area in Clackamas County.

TABLE B (cont.): AVERAGE INCOME AND TAX (DOLLARS)

All 2003 returns

City Distribution

City	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
MCMINNVILLE	11,907	2.2	41,561	136	1,444	2,175	7,926	30,986	2,550	350	2,200	5.3	7.1
MEDFORD	33,146	2.0	41,846	152	1,417	2,403	7,828	31,208	2,578	325	2,252	5.4	7.2
MILTON FREEWATER	3,853	2.3	29,121	46	1,085	1,420	5,544	22,207	1,758	354	1,404	4.8	6.3
MILWAUKIE	25,144	2.0	41,266	75	1,732	2,037	7,728	30,442	2,501	310	2,191	5.3	7.2
MOLALLA	5,015	2.3	39,453	22	1,507	1,447	7,918	29,653	2,417	343	2,074	5.3	7.0
MONMOUTH	3,550	2.0	37,834	54	1,361	1,838	6,818	28,545	2,359	303	2,057	5.4	7.2
MYRTLE CREEK	3,534	2.1	31,840	20	1,356	1,352	5,608	24,219	1,938	320	1,619	5.1	6.7
NEWBERG	9,563	2.2	49,474	74	1,608	1,765	9,407	37,606	3,141	353	2,787	5.6	7.4
NEWPORT	4,442	1.9	39,770	95	1,441	2,525	7,428	29,477	2,433	317	2,116	5.3	7.2
NORTH BEND	5,810	2.0	39,311	61	1,486	2,253	6,455	29,665	2,438	299	2,140	5.4	7.2
ONTARIO	5,389	2.3	33,563	98	1,208	1,714	6,009	25,923	2,092	529	1,563	4.7	6.0
OREGON CITY	19,725	2.1	47,329	53	1,793	1,702	9,307	35,424	2,939	330	2,609	5.5	7.4
PENDLETON	8,180	2.0	39,200	64	1,545	2,660	6,195	29,472	2,420	368	2,052	5.2	7.0
PHILOMATH	3,556	2.2	45,484	61	1,666	1,639	7,727	34,942	2,899	346	2,552	5.6	7.3
PORTLAND	291,559	1.8	48,857	125	1,704	1,822	8,621	38,213	3,215	314	2,901	5.9	7.6
PRINEVILLE	6,690	2.2	35,395	81	1,363	1,951	6,943	26,974	2,191	322	1,869	5.3	6.9
REDMOND	10,614	2.1	37,736	67	1,438	2,014	8,140	27,618	2,248	343	1,906	5.1	6.9
ROGUE RIVER	2,958	2.0	33,092	79	1,352	2,469	7,811	23,084	1,851	282	1,569	4.7	6.8
ROSEBURG	18,553	2.0	39,658	110	1,470	2,303	7,062	29,845	2,452	340	2,112	5.3	7.1
SALEM	76,729	2.1	42,049	90	1,524	2,055	7,803	31,771	2,621	347	2,274	5.4	7.2
SANDY	6,328	2.1	42,212	70	1,646	1,682	8,811	31,067	2,550	328	2,222	5.3	7.2
SCAPPOOSE	4,600	2.1	46,020	57	1,842	1,816	8,280	34,923	2,892	324	2,569	5.6	7.4
SEASIDE	3,197	1.9	33,216	99	1,255	2,299	6,945	23,828	1,931	288	1,643	4.9	6.9
SHERWOOD	7,896	2.3	64,046	81	2,031	2,011	12,191	49,048	4,154	370	3,785	5.9	7.7
SILVERTON	5,416	2.2	39,377	69	1,492	1,873	7,698	30,888	2,537	359	2,178	5.5	7.1
SPRINGFIELD	26,391	2.0	34,717	44	1,399	1,296	6,384	26,127	2,112	322	1,790	5.2	6.9
ST HELENS	5,622	2.2	40,939	46	1,635	1,502	7,811	31,234	2,560	338	2,222	5.4	7.1
STAYTON	3,672	2.2	39,368	89	1,459	1,625	7,165	29,757	2,434	341	2,093	5.3	7.0
SUTHERLIN	3,374	2.1	31,697	101	1,234	1,899	6,206	23,019	1,837	314	1,523	4.8	6.6
SWEET HOME	4,301	2.2	33,863	52	1,320	1,692	6,293	25,223	2,031	336	1,695	5.0	6.7
TALENT	3,157	1.9	32,086	69	1,205	1,727	6,751	24,143	1,951	301	1,650	5.1	6.8
THE DALLES	7,344	2.1	35,433	106	1,331	2,096	6,758	26,175	2,121	343	1,778	5.0	6.8
TIGARD	24,894	2.1	55,400	71	1,919	2,171	9,728	42,302	3,567	326	3,240	5.8	7.7
TILLAMOOK	5,132	2.1	35,229	29	1,369	1,814	6,656	26,050	2,111	335	1,776	5.0	6.8
TROUTDALE	7,005	2.2	44,814	24	1,746	1,426	8,444	33,723	2,783	352	2,431	5.4	7.2
TUALATIN	11,314	2.1	58,568	113	1,894	1,556	10,255	45,901	3,890	354	3,536	6.0	7.7
WEST LINN	11,742	2.1	85,178	199	2,057	2,416	14,825	67,511	5,831	351	5,480	6.4	8.1
WHITE CITY	3,575	2.3	29,101	39	1,096	886	5,918	21,887	1,726	352	1,375	4.7	6.3
WILSONVILLE	7,632	2.0	58,730	270	1,936	2,904	10,576	44,949	3,806	335	3,471	5.9	7.7
WOODBURN	8,623	2.5	32,635	56	1,090	1,854	6,879	23,615	1,882	380	1,502	4.6	6.4

IV. Appendices

APPENDIX A

OREGON PERSONAL INCOME BRACKETS AND TAX RATES, 1930 TO 2004

YEAR	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6	Bracket 7
1930 - 1932							
Single and Separate	< 1,000	1,000 - 2,000	2,000 - 3,000	3,000 - 4,000	> 4,000		
Joint and Head-of-Household	< 2,000	2,000 - 4,000	4,000 - 6,000	6,000 - 8,000	> 8,000		
Tax Rate	1.0%	2.0%	3.0%	4.0%	5.0%		
1933 - 1938							
Single and Separate	< 1,000	1,000 - 2,000	2,000 - 3,000	3,000 - 4,000	4,000 - 5,000	> 5,000	
Joint and Head-of-Household	< 2,000	2,000 - 4,000	4,000 - 6,000	6,000 - 8,000	8,000 - 10,000	> 10,000	
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	
1939 - 1946							
Single and Separate	< 500	500 - 1,000	1,000 - 2,000	2,000 - 3,000	3,000 - 4,000	> 4,000	
Joint and Head-of-Household	< 1,000	1,000 - 2,000	2,000 - 4,000	4,000 - 6,000	6,000 - 8,000	> 8,000	
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	
1947 - 1954							
Single and Separate	< 500	500 - 1,000	1,000 - 2,000	2,000 - 3,000	3,000 - 4,000	4,000 - 5,000	> 5,000
Joint and Head-of-Household	< 1,000	1,000 - 2,000	2,000 - 4,000	4,000 - 6,000	6,000 - 8,000	8,000 - 10,000	> 10,000
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%
1955 - 1956							
Single and Separate	< 500	500 - 1,000	1,000 - 2,000	2,000 - 3,000	3,000 - 4,000	4,000 - 5,000	> 5,000
Joint and Head-of-Household	< 1,000	1,000 - 2,000	2,000 - 4,000	4,000 - 6,000	6,000 - 8,000	8,000 - 10,000	> 10,000
Tax Rate	2.90%	4.35%	5.80%	7.50%	8.70%	10.15%	11.60%
1957 - 1968							
Single and Separate	< 500	500 - 1,000	1,000 - 1,500	1,500 - 2,000	2,000 - 4,000	4,000 - 8,000	> 8,000
Joint and Head-of-Household	< 1,000	1,000 - 2,000	2,000 - 3,000	3,000 - 4,000	4,000 - 8,000	8,000 - 16,000	> 16,000
Tax Rate	3.0%	4.0%	5.0%	6.0%	7.0%	9.0%	9.5%
1969 - 1981							
Single and Separate	< 500	500 - 1,000	1,000 - 2,000	2,000 - 3,000	3,000 - 4,000	4,000 - 5,000	> 5,000
Joint and Head-of-Household	< 1,000	1,000 - 2,000	2,000 - 4,000	4,000 - 6,000	6,000 - 8,000	8,000 - 10,000	> 10,000
Tax Rate	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%
1982 - 1984							
Single and Separate	< 500	500 - 1,000	1,000 - 2,000	2,000 - 3,000	3,000 - 4,000	4,000 - 5,000	> 5,000
Joint and Head-of-Household	< 1,000	1,000 - 2,000	2,000 - 4,000	4,000 - 6,000	6,000 - 8,000	8,000 - 10,000	> 10,000
Tax Rate	4.2%	5.3%	6.5%	7.6%	8.7%	9.8%	10.8%
1985 - 1986							
Single and Separate	< 500	500 - 1,000	1,000 - 2,000	2,000 - 3,000	3,000 - 4,000	4,000 - 5,000	> 5,000
Joint and Head-of-Household	< 1,000	1,000 - 2,000	2,000 - 4,000	4,000 - 6,000	6,000 - 8,000	8,000 - 10,000	> 10,000
Tax Rate	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%

	Single and Separate			Joint and Head of Household		
	Bracket 1	Bracket 2	Bracket 3	Bracket 1	Bracket 2	Bracket 3
	5.0%	7.0%	9.0%	5.0%	7.0%	9.0%
1987 - 1992	< 2,000	2,000 - 5,000	> 5,000	< 4,000	4,000 - 10,000	> 10,000
1993*	< 2,050	2,050 - 5,150	> 5,150	< 4,100	4,100 - 10,300	> 10,300
1994	< 2,100	2,100 - 5,250	> 5,250	< 4,200	4,200 - 10,500	> 10,500
1995	< 2,150	2,150 - 5,400	> 5,400	< 4,300	4,300 - 10,800	> 10,800
1996	< 2,200	2,200 - 5,550	> 5,550	< 4,400	4,400 - 11,100	> 11,100
1997	< 2,250	2,250 - 5,700	> 5,700	< 4,500	4,500 - 11,400	> 11,400
1998	< 2,300	2,300 - 5,800	> 5,800	< 4,600	4,600 - 11,600	> 11,600
1999	< 2,350	2,350 - 5,900	> 5,900	< 4,700	4,700 - 11,800	> 11,800
2000	< 2,450	2,450 - 6,100	> 6,100	< 4,900	4,900 - 12,200	> 12,200
2001	< 2,500	2,500 - 6,300	> 6,300	< 5,000	5,000 - 12,600	> 12,600
2002**	< 2,500	2,500 - 6,250	> 6,250	< 5,000	5,000 - 12,500	> 12,500
2003	< 2,550	2,550 - 6,350	> 6,350	< 5,100	5,100 - 12,700	> 12,700
2004	< 2,600	2,600 - 6,500	> 6,500	< 5,200	5,200 - 13,000	> 13,000

* Since 1993 the tax brackets have been indexed for inflation.

** In 2002, the inflation index changed from the Portland CPI to the U.S. city average CPI.

APPENDIX C

OREGON PERSONAL EXEMPTION DEDUCTIONS AND EXEMPTION CREDITS

(TAX YEARS 1930 TO 2004)

Personal Exemption Deductions 1930 to 1982

Tax Years		Deduction for Single Return	Deduction for Joint Return	Deduction for Each Dependent
From	To			
1930	1932	\$1,500	\$2,500	\$400
1933	1944	\$800	\$1,500	\$300
1945	1946	\$750	\$1,500	\$300
1947	1947	\$500	\$1,000	\$300
1948	1952	\$750	\$1,500	\$300
1953	1954	\$600	\$1,200	\$600
1955	1956	\$500	\$1,000	\$500
1957	1969	\$600	\$1,200	\$600
1970	1970	\$625	\$1,250	\$625
1971	1974	\$675	\$1,350	\$675
1975	1978	\$750	\$1,500	\$750
1979	1982	\$1,000	\$2,000	\$1,000

Personal Exemption Credits 1983 to 2003

Tax Year	Amount
1983 - 1986	\$85
1987	\$86
1988	\$89
1989	\$94
1990	\$98
1991	\$104
1992	\$109
1993	\$113
1994	\$116
1995	\$120
1996	\$124
1997	\$128
1998	\$132
1999	\$134
2000	\$139
2001	\$142
2002	\$145
2003	\$147
2004	\$151

Beginning with 1983 returns, the personal exemption deduction was changed to a personal exemption credit. Since 1987, the personal exemption credit has been adjusted for inflation.

APPENDIX D

Federal Personal Exemptions and Standard Deductions

(Tax Years 1988 to 2004)

Federal Personal Exemption and Phaseouts

Tax Year	Personal Exemption	Phaseout by Filing Status			
		Single	Joint	Separate	Head of Household
1988	\$1,950				
1989	\$2,000				
1990	\$2,050				
1991	\$2,150	\$100,000	\$150,000	\$75,000	\$125,000
1992	\$2,300	\$105,250	\$157,900	\$78,950	\$131,550
1993	\$2,350	\$108,450	\$162,700	\$81,350	\$135,600
1994	\$2,450	\$111,800	\$167,700	\$83,850	\$139,750
1995	\$2,500	\$114,700	\$172,050	\$86,025	\$143,350
1996	\$2,550	\$117,950	\$176,950	\$88,475	\$147,450
1997	\$2,650	\$121,200	\$181,800	\$90,900	\$151,500
1998	\$2,700	\$124,500	\$186,800	\$93,400	\$155,650
1999	\$2,750	\$126,600	\$189,950	\$94,475	\$158,300
2000	\$2,800	\$128,950	\$193,400	\$96,700	\$161,150
2001	\$2,900	\$132,950	\$199,450	\$99,725	\$166,200
2002	\$3,000	\$137,300	\$206,000	\$103,000	\$171,650
2003	\$3,050	\$139,500	\$209,250	\$104,625	\$174,400
2004	\$3,100	\$142,700	\$214,050	\$107,025	\$178,350

Federal Standard Deductions and Phaseouts for Itemized Deductions

Tax Year	Federal Standard Deductions				Phaseout	
	Single	Joint	Separate	Head of Household	Single/Joint/HoH	Separate
1988	\$3,000	\$5,000	\$2,500	\$4,400		
1989	\$3,100	\$5,200	\$2,600	\$4,550		
1990	\$3,250	\$5,450	\$2,700	\$4,750		
1991	\$3,400	\$5,700	\$2,850	\$5,000	\$100,000	\$50,000
1992	\$3,600	\$6,000	\$3,000	\$5,250	\$105,250	\$52,625
1993	\$3,700	\$6,200	\$3,100	\$5,450	\$108,450	\$54,225
1994	\$3,800	\$6,350	\$3,150	\$5,600	\$111,800	\$55,900
1995	\$3,900	\$6,550	\$3,250	\$5,750	\$114,700	\$57,350
1996	\$4,000	\$6,700	\$3,350	\$5,900	\$117,950	\$58,975
1997	\$4,150	\$6,900	\$3,450	\$6,050	\$121,200	\$60,600
1998	\$4,250	\$7,100	\$3,550	\$6,250	\$124,500	\$62,250
1999	\$4,300	\$7,200	\$3,600	\$6,350	\$126,600	\$63,300
2000	\$4,400	\$7,350	\$3,675	\$6,450	\$128,950	\$64,475
2001	\$4,550	\$7,600	\$3,800	\$6,650	\$132,950	\$66,475
2002	\$4,700	\$7,850	\$3,925	\$6,900	\$137,300	\$68,650
2003	\$4,750	\$9,500	\$4,750	\$7,000	\$139,500	\$69,750
2004	\$4,850	\$9,700	\$4,850	\$7,150	\$142,700	\$71,350

Appendix E

2 Percent Surplus Refund (Kicker) History

The 1979 Oregon Legislature passed the “2 percent kicker” law, which requires the state to refund excess revenue to taxpayers when actual General Fund revenues exceed the forecast amount by more than 2 percent. This limitation is applied separately to corporate income tax revenue and the sum of personal income tax revenue and all other General Fund revenue. If revenues from the corporation income tax exceed their forecast by more than 2 percent, then all revenue in excess of the forecast is refunded to corporations. If revenues from all other General Fund sources exceed their forecast, the total excess is refunded to individuals through the personal income tax program. The information included here pertains only to the personal income tax kicker.

Prior to 1994, these refunds were made via a tax credit on the Oregon tax form for the calendar year in which the biennium ended. For example, actual revenues exceeded the forecast amount for the 1987–89 biennium (which ended on June 30, 1989), so the credit was allowed on the 1989 tax returns. The 1995 Oregon Legislature changed the law governing the method by which the refund was issued to taxpayers. Since 1995, the refunds have been made as direct payments to taxpayers via a check based on their liability for the first full calendar year of the biennium. These checks are mailed to taxpayers in the year in which the biennium ends and are commonly referred to as “kicker checks.” For example, actual revenues exceeded the forecast amount for the 1997–99 biennium so refunds were required. Based on 1998 income tax liability, taxpayers were issued checks in the fall of 1999.

Since the inception of the kicker law, refunds have been issued for seven of the twelve biennia. In the first two biennia (1979–81 and 1981–83) the state experienced a budget shortfall. Surpluses in each of the next three biennia resulted in refunds. For the 1989–91 biennium, the surplus of \$186 million would have resulted in a credit of approximately 10 percent, but the Legislature voted to suspend the kicker. The state experienced a surplus for 1991–93 but it was less than 2 percent, so refunds were not issued. In each of the following four biennia, surpluses exceeded the 2 percent limit so refunds were issued that ranged from 4.6 percent to 14.4 percent of a taxpayer’s liability. The recent recession caused a shortfall in the 2001–03 biennium, so there was no kicker. The table below shows the history of the personal income tax kicker.

2 Percent Personal Surplus Kicker History					
Biennium	Tax Year	Surplus/Shortfall (\$ Million)	Credit or Refund ¹		
			Percentage	Mean (\$)	Median (\$)
1979-81	1981	-141.0	None	----	----
1981-83	1983	-115.2	None	----	----
1983-85	1985	88.7	7.7%	81	48
1985-87	1987	224.2	16.6%	192	103
1987-89	1989	175.2	9.8%	133	69
1989-91	1991	185.9	Suspended	----	----
1991-93	1993	60.1	None	----	----
1993-95	1995	162.8	6.27%	111	55
1995-97	1997	431.5	14.37%	287	140
1997-99	1999	167.3	4.57%	103	49
1999-01	2001	253.6	6.02%	155	70
2001-03	2003	-1,216.0	None	----	----

¹ Prior to 1994, the kicker was returned to taxpayers via a credit on the tax return. Since then, refund checks have been mailed directly to taxpayers.

Appendix F

Tax Law Changes 1980 to 2003

This appendix is a synopsis of tax law changes from 1980 to 2003 that should be kept in mind when comparing the personal income tax statistics from year to year.

Adjusted Gross Income (AGI)

The definition of Oregon AGI has been the same as federal AGI, except for tax year 1984. In 1983, changes in federal tax law began the taxation of part of Social Security income and eliminated the disability income exclusion. Oregon has never taxed Social Security income; the state also continued the disability income exclusion for tax year 1984. Oregon AGI was computed, for tax year 1984 only, as federal AGI minus taxable Social Security and disability income exclusion. Starting with tax year 1985, Oregon AGI has been the same as federal AGI, and federally taxed Social Security income has been treated as a subtraction from AGI.

Personal Exemptions and Exemption Credits

Prior to 1983, personal exemptions were deductions from Oregon AGI. In 1983, the personal exemption deduction was replaced by an \$85 exemption credit. Since tax year 1987, the personal exemption credit has been indexed for inflation. From 1987 to 2001, the index was based on the Portland Consumer Price Index (CPI). In 2002, the inflation index was changed to the U.S. city average. See Appendix C for the history of the personal exemption deduction and credit.

Surplus Refunds

Under a law passed in 1979, the state must refund excess revenue to taxpayers when actual General Fund revenues exceed the forecast amount by more than 2 percent. This limitation, termed the "2 percent kicker," is applied separately to corporate income tax revenues and to the sum of personal income tax and all other General Fund revenue. The state is required to refund to corporate and personal income tax filers the full amount by which each forecast was exceeded, not just the amount exceeding the 2 percent limit. See Appendix E for detail and a history of the personal income tax kicker.

Part-Year Resident and Nonresident Returns

Before 1983, both part-year residents and nonresidents were taxed on the portion of federal income attributable to Oregon sources. Oregon tax law was changed so that tax for both part-year residents and nonresidents was computed on federal AGI and then prorated based on the ratio of Oregon to federal adjusted gross income. This resulted in higher tax for most filers. Objections by Washington residents led to a special legislative session in 1984. The tax computation for nonresident filers was changed back to the way it had been before 1983, but part-year residents' tax continued to be computed on federal income and prorated.

Tax Law Changes by Year

Tax Year 1981

Federal Law:

The Economic Recovery Tax Act (ERTA) was passed. Generally, it lowered tax rates and made adjustments to counter the effects of inflation. Many of these changes became effective in subsequent tax years.

- The Accelerated Cost Recovery System (ACRS) went into effect for claiming depreciation of tangible assets.

Oregon Law:

- No major changes.

Tax Year 1982

Federal Law:

- The rates for all tax brackets were reduced.
- A new deduction was allowed for married couples filing a joint return; the maximum deduction was \$1,500.
- Non-itemizers could deduct 25 percent of their charitable contributions, up to \$25.

Oregon Law:

- The tax rates increased from 4 percent through 10 percent to 4.2 percent through 10.8 percent. The increase lasted for three years. Appendix A contains the complete rate and bracket structure.

- The weatherization and jobs tax credits ended in 1981 and could no longer be claimed.

Tax Year 1983

Federal Law:

- The rates for all tax brackets were reduced.
- The two-earner married couple deduction increased to a maximum of \$3,000.
- Itemizers could deduct medical and dental expenses only to the extent they exceeded 5 percent of AGI.
- Nonbusiness casualty and theft losses could only be deducted to the extent they exceeded 10 percent of the taxpayer's AGI.

Oregon Law:

- The personal exemption deduction was changed to a personal exemption credit.
- A credit for fish habitat improvements became effective.

Tax Year 1984

Federal Law:

- The number of tax brackets increased from 13 to 15 while the tax rates for most brackets were reduced.
- Non-itemizers could deduct 25 percent of their charitable contributions, up to \$75.
- For property acquired between June 22, 1984, and January 1, 1988, the holding period for long-term capital gains was reduced from one year to six months.
- A portion of Social Security benefits became taxable under certain circumstances.

Oregon Law:

- A subtraction was created for Social Security benefits that were taxed at the federal level. In effect, these benefits remained untaxed by Oregon.

Tax Year 1985

Federal Law:

- Non-itemizers could deduct one-half of their charitable contributions.

Oregon Law:

- The tax rates decreased from 4.2 percent through 10.8 percent to 4 percent through 10

percent. Appendix A contains the complete rate and bracket structure.

- The child care credit was modified to be 40 percent of the federal child care credit.
- A new credit for donating unsalable fish to a gleaning cooperative or a member of Oregon Food Share became effective.

Tax Year 1986

Federal Law:

- Non-itemizers could deduct all of their charitable contributions.

Oregon Law:

- An additional exemption credit was allowed for disabled children.
- Two other new credits were created: the alternative transportation credit and the reclaimed plastic credit.

Tax Year 1987

Federal Law:

Many features of the Tax Reform Act of 1986 first took effect in 1987. Some key features of the law included:

- The number of tax brackets was reduced from 15 to 5. Tax rates, which had ranged from 11 percent to 50 percent, were reduced to between 11 and 38.5 percent.
- The personal exemption was increased from \$1,080 to \$1,900.
- The zero bracket was replaced by a standard deduction based on filing status.
- The additional personal exemption for those 65 or older or blind was changed to an additional standard deduction.
- A taxpayer claimed as a dependent on someone else's return could no longer claim a personal exemption on their own return. The standard deduction for those claiming zero exemptions was the greater of \$500 or their earned income, up to the standard deduction amount of their filing status.
- Itemized deductions were curtailed in several ways: elimination of deduction for sales tax, more stringent limitations on medical expenses (7.5 percent floor), establishment of a 2 percent of AGI floor for miscellaneous itemized deductions, and a

deduction limitation of 65 percent of consumer credit interest.

- The dividend exclusion, the deduction for married couples when both work, and the moving expense deduction (except as an itemized deduction) were eliminated.
- The referential treatment of capital gains was eliminated, making capital gains 100 percent taxable.
- A deduction for charitable contributions was available only to itemizers.
- “Passive activity” losses were no longer allowed to shelter income from other sources.
- The Accelerated Cost Recovery System (ACRS) was modified. The most significant change was the increase in the depreciation period for real estate investments.
- Income averaging was repealed.
- More stringent requirements on eligibility for the adjustment for Individual Retirement Account contributions were added.
- Added a new adjustment for self-employed health insurance deduction.
- The alternative minimum tax (AMT) rate increased to 21 percent.

Oregon Law:

- The tax rate structure was simplified by limiting the number of brackets to three, with tax rates of 5, 7, and 9 percent.
- The standard deduction amounts were raised and simplified: single, \$1,800; joint, \$3,000; head of household, \$2,640; and married filing separately, \$1,500.
- The personal exemption credit was indexed to inflation.
- The special tax on preference items was repealed.
- The maximum subtraction for federal tax was reduced from \$7,000 to \$3,000 for single, joint, and head-of-household returns and from \$3,500 to \$1,500 for married-filing-separate returns.
- The maximum subtraction for U.S. public retirement was increased from \$3,400 to \$5,000 per person; less restrictive requirements were adopted.

- The additional personal exemption for those 65 or older or blind was changed to an additional standard deduction. The additional standard deduction is \$1,200 for single or head-of-household filers and \$1,000 for married filing either jointly or separately.
- A taxpayer who could be claimed as a dependent on someone else’s return was no longer allowed to claim a personal exemption on their own return. The standard deduction for those claiming zero exemptions was the greater of \$500 or their earned income, up to the standard deduction amount of their filing status.
- The credit for the permanently and totally disabled was increased from 15 percent of the federal amount to 40 percent of the federal amount.

Tax Year 1988

Federal Law:

- The two top marginal rates – 35 percent and 38.5 percent – were replaced with a maximum rate of 33 percent.
- The home mortgage interest deduction became unlimited depending on the date of the mortgage.
- Consumer interest deduction was limited to 40 percent.

Oregon Law:

- Two new credits became effective: dependent care assistance for employers and health insurance for small business employers.

Tax Year 1989

Federal Law:

- Parents could elect to report minor children’s investment income on their own federal return rather than filing a separate return for each child.
- Consumer interest deduction was limited to 20 percent.

Oregon Law:

- In response to the federal change regarding a minor child’s investment income, a new addition — “federal election on interest and dividends of a minor child” — was added to Oregon forms.
- Oregon’s child care credit computation was changed. A separate Oregon rate schedule based

on federal taxable income was applied to federally allowed child care expenses.

Tax Year 1990

Federal Law:

- If used for higher education purposes, interest from Series EE U.S. savings bonds was excluded from income.
- Filers were required to pay interest on the deferred tax liability for certain installment sales.
- Consumer interest deduction was limited to 10 percent.

Oregon Law:

- The United States public retirement subtraction was no longer limited to \$5,000 per person.
- Filers who deferred the tax liability for certain installment sales were required to make an interest payment.
- Three new credits became effective:
 - Rural medical practitioners.
 - Farm worker housing.
 - Fish screening devices.
- The alternative transportation credit was eliminated.

Tax Year 1991

Federal Law:

- The top marginal tax rate was reduced to 31 percent.
- The top capital gains tax rate was limited to 28 percent.
- The AMT rate increased to 24 percent.
- Personal exemptions were phased out for taxpayers above a threshold amount.
- Itemized deductions were phased out for taxpayers above a threshold amount.
- Consumer interest deduction was eliminated.

Oregon Law:

- The Oregon subtractions for Oregon and United States public retirement income were eliminated. They were replaced by a credit available to all taxpayers age 58 and older who met the income limit and had retirement income, public or private.
- Four new subtractions became effective:

- IRA and Keogh distributions on which tax has already been paid to another state while the taxpayer was not an Oregon resident.
- Oil heat tank cleanup costs.
- Special medical deduction for taxpayers age 58 and older.
- Underground storage tanks pollution grants.
- Three new credits became effective:
 - Bone marrow donation program expenses.
 - Child development contributions.
 - Youth apprenticeship programs expenses.

Tax Year 1992

Federal Law:

- The federal deduction for 25 percent of health insurance costs of self-employed individuals ended June 30. Oregon allowed this deduction for all of 1992, with the amount from July 1 to December 31 claimed as an “other subtraction.”

Oregon Law:

- A credit for the involuntary moving of a mobile home was created.
- Six other credits were modified:
 - The credit for income tax paid to another state had to be claimed on a nonresident return if income was taxed by both Oregon and one of the following: Arizona, California, Indiana, Virginia, or Guam.
 - Employees who purchased medical insurance through the Oregon Medical Insurance Pool could claim the health insurance credit.
 - The credit for sewage treatment works hook-up was increased to \$160 per year for hook-ups after December 31, 1991.
 - The business energy, pollution control, and reclaimed plastics credits were limited to those giving preference to Oregon producers of the recycled materials.

Tax Year 1993

Federal Law:

Congress passed and the president signed the Revenue Reconciliation Act of 1993. Some key features of the law included:

- Two marginal rates – 36 percent and 39.6 percent – were added to the rate structure. The complete rate and bracket structure are provided in Appendix B.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals was reinstated retroactive to June 30, 1992. Oregon allowed this deduction under a separate law.
- The exclusion for employer-provided educational assistance was extended.
- Nonresidential real property placed in service on or after May 13, 1993, was depreciated under the Modified Accelerated Cost Recovery System (MACRS) general depreciation system over a 39-year period.
- The expensing allowance of qualifying assets (section 179 expenses) increased to \$17,500.
- Goodwill and related intangibles (section 197 intangibles) began to be amortized over 15 years.

Oregon Law:

- The minimum age requirement for the retirement income credit and the special Oregon medical deduction was increased to 59.
- Three credits were modified:
 - The disabled child credit was expanded to include serious emotional disturbance and traumatic brain injury.
 - The rural medical practice credit no longer had a required three-year period.
 - The crop gleaning credit was extended indefinitely.

Tax Year 1994

Federal Law:

- Up to 85 percent of Social Security benefits became taxable under certain circumstances.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals that expired December 31, 1993, was retroactively reinstated and made permanent in April 1995. On 1994 returns, Oregon allowed this deduction under a separate law.
- Moving expenses were changed from an itemized deduction to an adjustment; some of the requirements were made more stringent. For 1994, Oregon followed prior federal law until

the Legislature reconnected to federal law as of April 15, 1995.

Oregon Law:

Because Oregon law was tied to federal law as of December 31, 1992, a number of changes that resulted from the Revenue Reconciliation Act of 1993 had no impact on Oregon taxes. Examples of these provisions include:

- Employer-provided educational assistance exclusion.
- Depreciation of nonresidential real property.
- Expensing certain tangible property (section 179 expenses).
- Amortization of goodwill and related intangibles.

Tax Year 1995

Federal Law:

- The self-employment health insurance deduction was made permanent and set at 30 percent for 1995.

Oregon Law:

- Unused business credits that may be taken as a deduction on the federal return were not allowed on the Oregon return. They required an Oregon addition.
- The minimum age requirement for the retirement income credit and the special Oregon medical deduction was increased to 60.

Tax Year 1996

Federal Law:

- No major changes.

Oregon Law:

- Depreciation differences due to the Omnibus Budget Reconciliation Act of 1993 required certain adjustments or amended returns to be filed. If an Oregon addition or subtraction was taken for 1993 or 1994 for Section 179 expense, the taxpayer could either amend the 1993 or 1994 return or take a one-time adjustment on the 1996 Oregon return. For assets placed in service between 1981 and 1985 (ACRS assets), the taxpayer had to make a one-time adjustment on the 1996 return to align the Oregon basis with the federal basis. The one-time adjustment did not apply to depreciation of nonresidential real property placed in service in 1993 or 1994. Instead, the 1993 or 1994 return had to be amended.

- Effective January 1, 1996, the retirement income credit was figured on pension income only if it is included in Oregon taxable income. Prior to 1996, the credit was figured on pension income included in federal taxable income. Taxpayers may have needed to amend their 1996 returns due to this tax law change.
- The gain on the sale of certain business assets could be deferred if the proceeds were reinvested in qualifying business assets within six months.

Tax Year 1997

Federal Law:

Congress passed and the president signed the Taxpayer Relief Act of 1997. Many provisions became effective in 1998, but some provisions took effect immediately. Some key features of the law included:

- The maximum long-term capital gains tax rates for sales or exchanges of property after May 6, 1997, were reduced to 10 percent for taxpayers in the 15 percent tax bracket and 20 percent for taxpayers in a higher tax bracket.
- For transactions after May 6, 1997, an exclusion of up to \$250,000 (\$500,000 if filing joint) on the capital gain of a principal residence was created.

Other changes included:

- Medical savings were a new federal adjustment allowed to persons covered only under a high-deductible health plan.
- The maximum individual retirement arrangement (IRA) for a spouse with little or no income was increased to \$2,000.
- A new tax credit could be claimed for qualified adoption expenses. The maximum credit was \$5,000 (\$6,000 for a child with special needs).

Oregon Law:

- Oregon's definition of taxable income was no longer tied to the federal definition of taxable income as of a specific date. A "rolling reconnect" was established so that changes made at the federal level would immediately impact Oregon.
- Two new credits began in 1997, the earned income credit and the working family childcare credit. The earned income credit was equal to 5 percent of the federal earned income credit. The

amount of working family child care credit depended upon household size and adjusted gross income.

- The minimum age requirement for the retirement income credit and the special Oregon medical deduction was increased to 61.

Tax Year 1998

Federal Law:

- An above-the-line deduction of up to \$1,000 for interest paid on a qualified student loan became effective.
- Three new tax credits could be claimed:
 - A child credit of up to \$400 for each qualifying child.
 - The Hope credit with a maximum of \$1,500 for qualified expenses for each student who qualified.
 - The lifetime learning credit with a maximum of \$1,000 per return.

Oregon Law:

- Filers could subtract the portion of a federal pension that was earned before October 1, 1991.

Tax Year 1999

Federal Law:

- The maximum student loan interest deduction was increased to \$1,500.
- The self-employed health insurance deduction was increased to 60 percent.
- The maximum child credit was increased to \$500 for each qualifying child.

Oregon Law:

- The minimum age requirement for retirement income credit and special Oregon medical deduction was increased to 62.

Tax Year 2000

Federal Law:

- The maximum student loan interest deduction was increased to \$2,000.
- Credits were allowed to offset the alternative minimum tax.

Oregon Law:

- Two additional charitable checkoffs were added to the tax forms: Habitat for Humanity and Head Start.
- Three new credits took effect: long-term care insurance, adoption expenses, and contributions to an Individual Development Account.
- Five new subtractions took effect:
 - Land donated to a school.
 - Contributions to an Individual Development Account (by an account holder).
 - Scholarship income used for expenses other than tuition.
 - Taxable health insurance benefits of same-sex partners.
 - Payment from the Public Safety Memorial Fund Board.

Tax Year 2001

Federal Law:

The Economic Growth and Tax Relief Reconciliation Act of 2001 was passed, with some elements taking effect retroactively to January 1, 2001. Some key features of the law included:

- A new 10 percent bracket was introduced, the benefit of which was received by taxpayers in the form of an advance payment or tax credit.
- All other tax rates (except for the 15 percent rate) were reduced by one-half a percentage point. Appendix B contains the rates and brackets.
- The child credit was increased to \$600.
- The student loan interest deduction was increased to \$2,500.
- The AMT exemption amounts were increased.

Oregon Law:

- A subtraction for up to \$2,000 for contributions made to a qualified state tuition program took effect.
- Six new charities were added to the charitable checkoff list:
 - American Diabetes Association.
 - Oregon Coast Aquarium.
 - Start Making A Reader Today (SMART).
 - SOLV.
 - St. Vincent de Paul Society of Oregon.
 - The Nature Conservancy.

Tax Year 2002

Federal Law:

The Job Creation and Worker Assistance Act of 2002 was passed and took effect retroactively. Some highlights of the law included:

- An additional 30 percent first-year (bonus) depreciation deduction was allowed for business that purchased equipment on or after September 11, 2001, and before September 11, 2004.
- An above-the-line deduction for certain expenses incurred by educators was created.

Other changes included:

- All of the rates above 15 percent were reduced by 0.5 percentage points. For example, the 27.5 percent rate was reduced to 27 percent.
- The 10 percent bracket that became effective in 2001 became part of the rate structure.
- A retirement savings contributions credit went into effect.
- The IRA deduction limit was increased to \$3,000 (\$3,500 if age 50 or older).
- The self-employed health insurance deduction was increased to 70 percent.

Oregon Law:

- The federal tax subtraction was increased to \$3,250 (\$1,625 if married filing separately).
- The standard deductions were changed to \$1,640 for single or married filing separate filers; \$3,280 for joint or qualified widow(er) filers; and \$2,640 for head of household filers.
- Seven new credits became effective:
 - Advanced telecommunications facilities.
 - Child care division contributions.
 - Electronic commerce zone investment.
 - Employer scholarship.
 - On-farm processing facilities.
 - Oregon cultural trust.
 - Reservation enterprise zone.
- Taxpayers were able to use the federal farm income averaging method to compute tax liability from farm income.
- Capital gains on certain assets that had been used in farming were taxed at a rate of 5 percent.

- Four new charities were added to the charitable checkoff list:
 - Doernbecher Children’s Hospital.
 - Oregon Humane Society.
 - The Oregon Salvation Army.
 - Oregon Veterans’ Home.

Tax Year 2003

Federal Law:

The Job and Growth Tax Relief Reconciliation Act of 2003 was passed and took effect retroactively. Some highlights of the law included:

- Tax rates above the 15 percent bracket were reduced. Appendix B contains all the rates and brackets.
- The child credit was increased to \$1,000.
- The bonus depreciation was increased to 50 percent and extended through December 31, 2004.

- Dividends and capital gains were taxed at a maximum of 15 percent (5 percent for taxpayers in the 10 percent or 15 percent brackets).
- The self-employed health insurance deduction was increased to 100 percent.

Oregon Law:

- The federal tax subtraction was increased to \$3,500 (\$1,750 if married filing separately).
- The working family child care credit became refundable, which means that taxpayers benefited from the entire amount of the credit even if it was greater than their tax liability.
- Capital gains from the liquidation of farm assets are taxed at 5 percent.
- Farmers were allowed to use income averaging when calculating Oregon taxes.
- One new charity was added to the charitable checkoff list:
 - Planned Parenthood of Oregon.

Appendix G

Methodology

Information presented in this publication comes primarily from Oregon tax returns filed for tax year 2003 that were received by the Department of Revenue (DOR) during the 2004 calendar year. Amended returns and those received after 2004 are not included. Considerable data validation is used in an attempt to maintain accuracy of reported information as well as to ensure the internal consistency of each return.

Data Handling

As returns are received, initial screening is performed to identify obvious errors. Following that, the return data are independently double-entered into the DOR computer system. Data checks are performed to identify returns that are not internally consistent. In many cases, the physical returns (or some percentage thereof) are inspected in an effort to identify systematic errors and encode data handling rules for those returns. To the extent possible, inconsistent data are modified in a manner believed to correct errors on the returns. The data handling procedures are used only for the purpose of this report and are not connected with other DOR business (e.g., audit selection). Examples of the data handling procedures used include:

- If the return reports a tax liability that is incorrect given the reported income and tax rates, the reported amount is replaced with the corrected amount.
- If the return claims a credit or subtraction that is larger than what is statutorily allowed, the reported amount is replaced by the maximum amount allowed.
- If the amount reported for the total of non-refundable credits exceeds the amount of pre-credit tax liability, the amount used for each credit is calculated by proportionally reducing those credits so their sum equals the pre-credit tax liability.
- The city reported in the address on a return is screened for spelling and corrected as appropriate. (Reported cities do not always match with officially incorporated cities.)
- The county used in classifying returns is established primarily based on the city. In some cases, zip code information is also used.
- If a line on a return is blank, the associated value is set to zero.
- Missing data concerning the federal tax is imputed using data provided by the IRS.
- If the date of birth (as reported by the IRS) would make a filer's age unreasonable, the age is set to missing. (Age is computed as the count of anniversaries following birth as of December 31, 2003.)

If an amount on a return is computed based on other line items (e.g., tax liability depends on income, subtractions, credits, etc.) and data handling alters the line items on which it depends, the amount is recomputed.

Statistical Reporting

Following the finalization of the data handling, statistical summaries are created. All summaries are derived from the complete base of returns; they are not based on statistical samples. Means, sums, percentages, etc. are computed using their simple arithmetic definitions (computations are performed using SAS and Excel). Rates that span several years (e.g., percent increase in income from 1993 to 2000) are computed as the percentage change between the first and last years, and then annualized. For summaries associated with claims of certain adjustments, additions, subtractions, or credits, zeros in the data are excluded when calculating means. A return is counted as having claimed the item if the associated amount is nonzero.

In tables summarizing amounts by AGI quintile, ranking is used to determine what quintile each return is placed in. Due to ties in ranks, the number of returns represented by each quintile differs slightly.

Components of Income

Components of income as displayed in Exhibits 12 and 13 use simple categorization of income based on the line items of the income section of the federal tax returns. They are summarized by line item with several exceptions.

- Interest and Dividends component: interest and dividend line items are grouped to form this component.
- Retirement component: IRA distributions, pensions and annuities, and taxable social security line items are grouped to form this component.
- Miscellaneous component: alimony, unemployment and other income line items, as well as income that is of unknown source due to missing data, are grouped to form this component.

For Exhibit 13, additional grouping is done. Farm income is grouped in the Miscellaneous component and rental real estate, royalties, partnerships, S corporations, trusts, etc. are grouped with the Business component.

Appendix H

Glossary of Terms

Additions. Amounts added to federal AGI to reflect differences between Oregon and federal tax laws.

Adjusted gross income (AGI). AGI consists of income subject to federal tax minus federal adjustments. For full-year returns, Oregon AGI corresponds to line 8 on the 2003 Oregon Form 40 and equals federal AGI.

Adjustments. Federal adjustments include IRA deductions, student loan interest deductions, medical savings account deductions, moving expenses, one-half of self-employment taxes, self-employed health insurance deductions, self-employed SEP deductions, penalties on early withdrawal of savings, and alimony paid. These adjustments are subtracted from total taxable income to compute federal AGI on Forms 1040 and 1040A.

AGI level. Adjusted gross income ranges by which personal income tax information is grouped in all but the four county summary tables. The AGI levels are increments of \$5,000 for low-income returns and \$10,000 or more for higher income filers.

Amortization. The gradual reduction of any amount over a period of time.

Basis. A taxpayer's cost of acquiring an asset, which is used to determine the asset's capital gain or loss.

Biennium. The period of two fiscal years for which the state budgets are determined. For example, July 1, 2001, to June 30, 2003, is referred to as the 2001–2003 biennium.

Business income. Profit or loss from sole proprietorship business (not partnership and corporate income). Reported on federal Schedule C.

Capital gains. For tax years 1986 and earlier, this figure indicates the amount after the 60 percent capital gains exemption. Beginning with tax year 1987, this figure indicates 100 percent of the net capital gains. Reported on federal Schedule D.

Capital gain distributions. Non-Schedule D capital gains reported separately from Schedule D capital gains on federal Form 1040 for tax years 1988 through 1993.

Credits (Table A). Total amount of tax credits, excluding exemption tax credit. Includes Oregon

earned income credit, working family childcare credit, retirement income credit, credit for elderly and disabled, child and dependent care credit, political contribution credit, credit for taxes paid to another state, and other credits.

Deductions. Items that may be subtracted from income to arrive at taxable income.

Demographic. A statistical characteristic of human populations.

Donations. Optional checkoffs by which taxpayers may designate all or part of a tax refund as a contribution to charities such as:

- Oregon Nongame Wildlife Fund.
- AIDS/HIV Education and Services Fund.
- Child Abuse Prevention Fund.
- Alzheimer's Disease Research Fund.
- Stop Domestic and Sexual Violence Fund.
- Habitat for Humanity.
- Oregon Head Start Association.

Earned income credit. See **Federal earned income credit** or **Oregon earned income credit**.

Effective tax rate. Tax liability divided by income.

Exemptions (number of). Total number of exemptions claimed (self, spouse, and dependents plus special exemptions for severely disabled adults and disabled children). Individuals who are claimed as dependents on their parents' returns but who receive separate income claim zero exemptions on their own return.

Exemption tax credit. A \$147 credit for each exemption claimed on a 2003 return. This replaced a \$1,000 exemption in 1983. Exemption credits have been indexed for inflation since tax year 1987.

Expensing. To distribute qualifying, deductible expenses over several years.

Farm income. The amount of farm income reported on farm Schedule F. It does not include the farm income of any farm operated as a partnership or corporation.

Federal adoption credit. A credit for adoption ex-

penses, up to a maximum of \$5,000 per adopted child (\$6,000 for a child with special needs).

Federal child credit. A maximum credit of \$500 for each qualifying child is allowed.

Federal earned income credit. A federal, refundable income tax credit for low-income working taxpayers. The amount depends on income and the number of dependents.

Federal education credits. The Hope credit has a maximum of \$1,500 for qualified expenses for each student who qualifies, and the lifetime learning credit has a maximum of \$1,000 per return.

Federal election on interest and dividends of a minor child. The amount of interest and dividend income earned by a minor child that is subject to the special federal tax. Beginning in 1989, this addition to federal AGI is required when parents elect to report the child's income on their own return. This addition was combined with other additions beginning on 1996 returns.

Federal pension subtraction. The portion of federal pension income earned before October 1, 1991, can be subtracted from adjusted gross income.

Federal tax deduction. An Oregon deduction for federal income tax liability. Limited to \$3,500 per return (\$1,750 for married filing separately).

Federally taxable Social Security. Oregon does not tax Social Security income. The taxable portion of Social Security from the taxpayer's federal return is reported in Table D.1. The Social Security subtraction is reported in Table F.1.

Full-year returns. Returns filed by full-year Oregon residents (Form 40 or Form 40S).

HARRP. The Homeowner's and Renter's Refund Program, established in 1973 to provide property tax relief to low- and middle-income Oregonians. The limit on household income of HARRP recipients was reduced from \$17,500 to \$10,000 for tax year 1990, and the program was discontinued for 1991 and subsequent tax years.

Head of household. Returns filed by unmarried persons who furnished over half of the cost of maintaining a household for the entire year for at least one qualifying relative. Unmarried persons, for purposes of this clarification, are defined as single persons, married persons legally separated, certain married individuals living apart but not legally separated, or persons married to nonresident aliens.

Interest on installment sales. Interest on deferred

tax liability for certain installment sales. Added to Oregon tax before credits.

Itemized returns. Returns claiming itemized deductions rather than taking the standard deduction.

Joint returns. A return representing the combined income of husband and wife, i.e., a return representing two taxpayers.

Kicker. See **State surplus refund.**

Minor child income addition. See **Federal election on interest and dividends of a minor child.**

Miscellaneous income. Positive and negative income from rents, royalties, estates, trusts, S corporations, and partnerships reported on federal Schedule E.

Net federal tax. The sum of basic federal tax, alternate minimum tax, and tax on IRAs, minus federal tax credits.

Nonresident returns. Returns filed by individuals with income earned in Oregon whose permanent homes were outside Oregon for the entire tax year (Form 40N).

Nontaxable returns. Returns with no tax liability.

Oregon deferral of reinvested gain. Beginning with 1996 returns, filers may defer capital gains on the sale of certain business assets if they reinvest proceeds in qualifying business assets within six months. On 1999 returns, the deferral of reinvested capital gains was combined with other subtractions.

Oregon earned income credit. In 1997, Oregon gave its own earned income credit, equal to 5 percent of the federal credit amount. Unlike the federal credit, it is not refundable.

Oregon medical deduction. Beginning with 1991 returns, filers who itemized and met the age requirement were entitled to an additional deduction of the lesser of Schedule A line one or line three. The age eligibility was 58 or older for 1991 and 1992 returns, and increased by one year every two years until it reached 62 in 1999 and 2000 respectively.

Other income. Income derived from a variety of sources such as gambling winnings, activity not for profit, credit card insurance, estate and trust income, cancelled debts, etc.

Part-year resident returns. Returns filed by individuals who permanently moved either into or out of Oregon during the tax year (Form 40P).

Property sales. The sum of capital gains/losses and supplemental gains/losses (lines 13 and 14 on federal Form 1040).

Quintile (income). A subset of a database that contains 20 percent of all records; it is determined by arranging the records from the lowest income to the highest income and then dividing the data base into five, equally-sized subsets.

Real property. Land and land improvements, including buildings, timber, and orchard trees.

Retirement income credit. Beginning with 1991 returns, filers who meet the income and age restrictions and have income from pensions, annuities, IRAs, or deferred income compensation plans are entitled to a retirement income credit. Household income limits are \$45,000 for joint returns and \$22,500 for nonjoint returns. The age eligibility was 58 or older for 1991 and 1992 returns, and increased by one year every two years until it reached 62 in 1999 and 2000 respectively.

Returns (number of). The number of returns filed. For low AGI levels, this figure can be misleading. For example, the Oregon Department of Revenue receives returns each year from individuals who are claimed as dependents on their parents' returns but who receive individual earnings. Dependents who receive over \$700 of income are required to file an Oregon return, and others may choose to file to recover withholding.

Separate return. The return of a married individual not filing a joint return.

Single return. The return of a single individual who does not qualify as head of household.

Standard and itemized deductions. The total deduction amount taken, whether a standard deduction or itemized deductions.

State surplus refund (kicker). Oregon is required by law to refund excess revenue when revenues collected for the biennium are more than 2 percent higher than was forecast at the time the budget was adopted. Before 1995, refunds were made in the form of a credit on the tax return for the second year of the biennium. Refunds are now made as direct payments to taxpayers based on their tax liability for the first year of the biennium.

Subtractions. Amounts subtracted from federal AGI to reflect differences between Oregon and federal tax laws.

Supplemental income. Income derived from the sale

of business property and reported on federal Form 4797.

Tangible property. Any capital asset having physical existence, including real property.

Tax after credits. Amount of tax liability after subtracting credits.

Tax due. Amount of final tax liability after subtracting tax credits, when applicable.

Tax from rates. The amount of state tax computed from rates and assessed before tax credits are subtracted.

Tax liability. The amount of tax owed by a taxpayer.

Tax withheld. Amounts withheld by employers from salaries and wages. Amount withheld is based on wages earned during the pay period and the number of withholding allowances claimed. Tax also may be withheld from other income sources such as pensions and IRA distributions.

Taxable balance. Oregon AGI plus additions, minus subtractions, minus allowable deductions. The amount of income subject to Oregon tax. Set to zero, if negative.

Taxable pensions (Table D). Includes taxable pension income, federally taxable Social Security income, and IRA distributions. These items are reported separately in Table D.1.

Taxable returns. Returns with positive final tax liability (i.e., tax due greater than zero).

Unknown income. Total adjusted gross income is listed as "unknown" when the taxpayer does not identify the specific component(s) of income. Unknown income is included with "Other Income" in Table D and reported separately in Table D.1.

Working family child care credit. A credit available to low-income families with qualifying child care expenses. The amount is based on adjusted gross income and household size.

