

**O R E G O N  
P E R S O N A L  
I N C O M E T A X  
A N N U A L  
S T A T I S T I C S  
T A X Y E A R 1 9 9 9**



**To order additional copies, please contact:**

**Publications  
Oregon Department of Revenue  
955 Center Street NE  
Salem OR 97301-2555  
503-945-8636**

TTY (hearing and speech impaired only). These numbers are answered by machine only and are not for voice use. The year-round toll-free number within Oregon is 1-800-886-7204. In Salem, the number is 503-945-8617.

In compliance with the Americans With Disabilities Act (ADA), this information is available in alternative formats upon request by calling 503-378-4988.

---

**¿Habla español?** Las personas que necesitan asistencia en español pueden dejar un mensaje. El número disponible todo el año en Salem es 503-945-8618.

A message line is available all year for those who need assistance in Spanish. The number in Salem is 503-945-8618.

# **Oregon Personal Income Tax Statistics**

**Tax Year 1999**

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

150-101-406 (Rev. 7-01)



# Table of Contents

	Page
<b>I. INTRODUCTION</b> .....	1
Highlights .....	1
Guide to Using Report .....	2
Summary of Oregon Personal Income Tax Law for 1999 .....	3
<b>II. 1999 SUMMARY AND HISTORICAL TRENDS</b> .....	7
Income and Tax .....	7
Adjustments .....	10
Additions and Subtractions .....	11
Deductions .....	11
Credits .....	12
Surplus Refund (Kicker) .....	12
Part-Year Residents .....	13
County Data .....	16
<b>III. DETAILED TABLES</b> .....	21
<b>IV. APPENDIX A: HISTORY OF BRACKETS AND RATES</b> .....	169
<b>V. APPENDIX B: HISTORY OF PERSONAL EXEMPTIONS</b> .....	170
<b>VI. APPENDIX C: HISTORY OF LAW CHANGES</b> .....	171
<b>VII. APPENDIX D: GLOSSARY OF TERMS</b> .....	178

# List of Exhibits

	Page
Exhibit 1	Income Tax Returns, 1990-1999 ..... 7
Exhibit 2	Total Adjusted Gross Income, 1990-1999 ..... 7
Exhibit 3	Personal Income Taxes, 1990-1999 ..... 8
Exhibit 4	Effective Tax Rates, 1990-1999 ..... 8
Exhibit 5	Oregon Personal Income and Select Economic Indicators ..... 9
Exhibit 6	Full-Year Returns and Tax, 1990 and 1999 ..... 9
Exhibit 7	Sources of Adjusted Gross Income, 1990 and 1999 ..... 10
Exhibit 8	Adjustments to Income, 1999 ..... 10
Exhibit 9	Oregon Additions and Subtractions, 1990-1999 ..... 11
Exhibit 10	Standard and Itemized Deduction Returns ..... 12
Exhibit 11	Oregon Credits, 1990-1999 ..... 12
Exhibit 12	Filers Moving to and from Oregon, 1990-1999 ..... 13
Exhibit 13	Number of Filers Moving to Oregon, by County of Destination ..... 14
Exhibit 14	Number of Filers Moving from Oregon, by Destination ..... 15
Exhibit 15	Distribution of Returns, AGI, and Tax Liability, by County ..... 17
Exhibit 16	Average Adjusted Gross Income, by County ..... 18
Exhibit 17	Average Tax Liability, by County ..... 19
Exhibit 18	Effective Income Tax Rates, by County ..... 20

# List of Detailed Tables

## ALL RETURNS

	Page
Table A Total Income and Tax .....	23
Table B Average Income and Tax .....	24
Table C Return Type .....	25
Table G Standard Deduction Returns .....	26
Table H Itemized Deduction Returns .....	27
Table I Oregon Credits .....	28
Table J Oregon Exemptions .....	29
Table J.1 Oregon Exemptions (Detail) .....	30
Table K Oregon Tax Payments, Refunds, and Donations .....	31

Tables D through F.1 contain full-year information only so they are not included here.

## FULL-YEAR RETURNS

### ALL RETURNS

Table A Total Income and Tax.....	35
Table B Average Income and Tax .....	36
Table C Return Type .....	37
Table D Sources of Income .....	38
Table D.1 Sources of Income (Detail) .....	39
Table E Federal Adjustments to Income .....	49
Table E.1 Federal Adjustments to Income (Detail).....	50
Table F Oregon Additions and Subtractions to Income.....	53
Table F.1 Oregon Additions and Subtractions from Income (Detail).....	54
Table G Standard Deduction Returns .....	57
Table H Itemized Deduction Returns .....	58
Table I Oregon Credits .....	59
Table I.1 Oregon Credits (Detail) .....	60
Table J Oregon Exemptions .....	63
Table J.1 Oregon Exemptions (Detail) .....	64
Table K Oregon Tax Payments, Refunds, and Donations .....	65
Table K.1 Oregon Tax Payments, Refunds, and Donations (Detail) .....	66

### FORM 40 RETURNS

Table L Federal Taxes and Credits .....	73
Table L.1 Federal Taxes and Credits (Detail) .....	74

### TAXABLE RETURNS

Table A Total Income and Tax.....	81
-----------------------------------	----

### NONTAXABLE RETURNS

Table A Total Income and Tax.....	82
-----------------------------------	----

<b>STANDARD DEDUCTION RETURNS</b>	Page
Table A Total Income and Tax.....	83

**ITEMIZED RETURNS**

Table A Total Income and Tax .....	84
------------------------------------	----

**SINGLE RETURNS**

Table A Total Income and Tax .....	85
Table B Average Income and Tax .....	86
Table B Average Income and Tax (Dependents) .....	87
Table B Average Income and Tax (Family of One) .....	88
Table B Average Income and Tax (Family of Two) .....	89
Table B Average Income and Tax (Family of Three) .....	90
Table B Average Income and Tax (Family of Four or More) .....	91

**JOINT RETURNS**

Table A Total Income and Tax .....	92
Table B Average Income and Tax .....	93
Table B Average Income and Tax (Family of One) .....	94
Table B Average Income and Tax (Family of Two) .....	95
Table B Average Income and Tax (Family of Three) .....	96
Table B Average Income and Tax (Family of Four) .....	97
Table B Average Income and Tax (Family of Five or More) .....	98

**HEAD-OF-HOUSEHOLD RETURNS**

Table A Total Income and Tax .....	99
Table B Average Income and Tax .....	100
Table B Average Income and Tax (Family of One) .....	101
Table B Average Income and Tax (Family of Two) .....	102
Table B Average Income and Tax (Family of Three) .....	103
Table B Average Income and Tax (Family of Four) .....	104
Table B Average Income and Tax (Family of Five or More) .....	105

**MARRIED-FILING-SEPARATE RETURNS**

Table A Total Income and Tax .....	106
Table B Average Income and Tax .....	107
Table B Average Income and Tax (Family of One) .....	108
Table B Average Income and Tax (Family of Two) .....	109
Table B Average Income and Tax (Family of Three or More) .....	110



## PART-YEAR RETURNS

<b>ALL RETURNS</b>		Page
Table A	Total Income and Tax .....	113
<b>TAXABLE RETURNS</b>		
Table A	Total Income and Tax .....	114

## NONRESIDENT RETURNS

<b>ALL RETURNS</b>		
Table A	Total Income and Tax .....	115
<b>TAXABLE RETURNS</b>		
Table A	Total Income and Tax .....	116

## RETURNS BY COUNTY

<b>ALL RETURNS</b>		
Table A	Total Income and Tax.....	119
Table B	Average Income and Tax .....	120
Table C	Return Type .....	121

### FULL-YEAR RETURNS

Table D	Sources of Income.....	122
---------	------------------------	-----

### TABLE A TOTAL INCOME AND TAX (All Returns)

Baker County .....	125
Benton County .....	126
Clackamas County.....	127
Clatsop County .....	128
Columbia County .....	129
Coos County .....	130
Crook County .....	131
Curry County .....	132

	Page
Deschutes County .....	133
Douglas County .....	134
Gilliam County .....	135
Grant County .....	136
Harney County .....	137
Hood River County .....	138
Jackson County .....	139
Jefferson County .....	140
Josephine County .....	141
Klamath County .....	142
Lake County .....	143
Lane County .....	144
Lincoln County .....	145
Linn County .....	146
Malheur County .....	147
Marion County .....	148
Morrow County .....	149
Multnomah County .....	150
Polk County .....	151
Sherman County .....	152
Tillamook County .....	153
Umatilla County .....	154
Union County .....	155
Wallowa County .....	156
Wasco County .....	157
Washington County .....	158
Wheeler County .....	159
Yamhill County .....	160
Clark County, Washington .....	161
Other Washington Counties .....	162
All California .....	163
All Idaho .....	164
All Others .....	165

# I. Introduction

The personal income tax, Oregon's largest source of revenue, has accounted for 80 percent of General Fund revenues each fiscal year since 1988–89. Because it is the state's major revenue source, information about this tax program is valuable to policymakers and taxpayers alike. The purpose of this publication is to provide a foundation for understanding the personal income tax program.

This edition of *Oregon Personal Income Tax Statistics* provides data, historical documentation, and descriptive information for businesses, government officials, and the general public regarding the personal income tax in Oregon. The report presents detailed statistics for tax year 1999 as well as historical tables and graphs, comparing 1999 data to previous years. The information is based on all 1999 income tax returns received by the Department of Revenue in the 2000 calendar year.

This first chapter highlights key statistics such as number of filers, total income, and total tax liability for 1998 and 1999. It also contains a guide to using the report and a summary of current personal income tax law, including a diagram outlining the main components of the personal income tax system. Chapter II provides an historical summary of these components: income and tax, adjustments, additions, subtractions, deductions, and credits.

Chapter III, the largest portion of this report, contains detailed information in a series of tables on different aspects 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. (The 20 percent of taxpayers with the lowest income make-up the first quintile, the 20 percent of taxpayers with the next highest income make-up the second quintile, and so on.<sup>1</sup>) Finally, Appendices A-C provide a history of the income tax brackets and rates, the exemption deduction and credit, and income tax law changes. Appendix D is a glossary of terms.

## Highlights

- The Oregon Department of Revenue received 1.6 million 1999 personal income tax returns, a 1 percent increase from 1998. Over the same period, population grew by 1.26 percent.
- The total adjusted gross income (AGI) of 1999 Oregon filers rose to \$66.3 billion, up 6.8 percent from 1998. By way of comparison, total personal income grew by 4.8 percent, to \$89.4 billion. The federal Bureau of Economic Analysis estimates personal income; the estimate excludes capital gains, but includes income from all Oregonians, including those who are not required to file a tax return.
- The average AGI of full-year resident filers rose 6.0 percent to \$43,700. Over the same period the Consumer Price Index, the most commonly used measure of inflation, rose 3.3 percent; so average incomes rose faster than inflation.

## Oregon Personal Income Tax

### Select Variables, 1998 and 1999

(Dollars in millions except where indicated)

	1998	1999	% Chg
<b>Number of Returns</b>	<b>1,587,399</b>	<b>1,602,850</b>	<b>1.0%</b>
Full Year	1,403,128	1,414,966	0.8%
Part Year & Nonresident	184,271	187,884	2.0%
<b>Adjusted Gross Income</b>	<b>\$62,086</b>	<b>\$66,331</b>	<b>6.8%</b>
Full Year	\$57,836	\$61,807	6.9%
Part Year & Nonresident	\$4,249	\$4,524	6.5%
<b>Taxable Income</b>	<b>\$48,549</b>	<b>\$51,875</b>	<b>6.9%</b>
Full Year	\$44,979	\$48,024	6.8%
Part Year & Nonresident	\$3,571	\$3,851	7.9%
<b>Tax Liability</b>	<b>\$3,592</b>	<b>\$3,872</b>	<b>7.8%</b>
Full Year	\$3,346	\$3,602	7.7%
Part Year & Nonresident	\$246	\$269	9.4%
<b>Avg. AGI (dollars)</b>	<b>\$39,112</b>	<b>\$41,383</b>	<b>5.8%</b>
Full Year	\$41,219	\$43,681	6.0%
Part Year & Nonresident	\$23,061	\$24,076	4.4%
<b>Avg. Tax Due (dollars)</b>	<b>\$2,263</b>	<b>\$2,416</b>	<b>6.7%</b>
Full Year	\$2,385	\$2,546	6.8%
Part Year & Nonresident	\$1,336	\$1,434	7.3%
<b>Effective Tax Rate*</b>	<b>5.8%</b>	<b>5.8%</b>	<b>0.9%</b>
Full Year	5.8%	5.8%	0.7%
Part Year & Nonresident	5.8%	6.0%	2.8%
<b>Personal Income</b>	<b>\$85,321</b>	<b>\$89,398</b>	<b>4.8%</b>

\* Tax Liability divided by Adjusted Gross Income

<sup>1</sup> The top 20 percent is separated into three groups – the top 1 percent, the next 4 percent, and the next 15 percent.

- Personal income tax liability from 1999 returns totaled \$3.9 billion, up 7.8 percent over 1998.
- The total 1999 tax liability of full-year resident filers was \$3.6 billion, an increase of 7.7 percent from 1998. The average tax liability was \$2,546, up from \$2,385 in 1998.
- Capital gains income was the fastest growing component of income, with an increase of 13.9 percent over 1998. Pension income also experienced substantial growth (10.1 percent).

## Guide to Using this Report

The federal and Oregon tax returns are organized into distinct sections, each focusing on a certain component of the income tax system. This report draws from that structure and discusses each of these components separately. The flowchart on page 3 outlines the calculation of income taxes for 1999. Chapter II provides a summary and historical trends for the following components:

- **Income and Tax** – The components of income are listed on the federal form and include wages, interest, capital gains, etc. The total of these components is referred to as Gross Income. Tax refers to the tax liability reported on the 1999 Oregon tax forms.
- **Adjustments** – These are deductions that all filers are allowed to take, including those who claim the standard deduction. They are on the federal form and 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 (FAGI).
- **Additions** – These elements represent income that the federal government does not tax, but Oregon does. They are added to AGI on the Oregon form. One example is interest on the government bonds of other states.
- **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 federal tax liability (up to \$3,000), Social Security income, and federal pension income.
- **Deductions** – Taxpayers are also allowed to reduce the amount of income that is taxed by the total of their itemized deductions or standard deduction, whichever is greater. Oregon allows the same itemized deductions as the federal government with one exception—state income taxes. Examples of itemized deductions include property taxes paid, charitable gifts, and mortgage interest. Oregon also allows a deduction for certain medical expenses for the elderly.
- **Credits** – These elements reduce tax liability on a dollar-for-dollar basis. All of Oregon’s credits are nonrefundable, which means tax liability can be reduced only to zero. If total credits exceed a taxpayer’s liability, then they are unable to use all of their credits. Examples of credits include the personal exemption credit, earned income credit, and retirement income credit.

Chapter II, 1999 Summary and Historical Trends, discusses each of these components in an historical context. Key figures from 1999 are combined with historical numbers to provide a sense of trends and changes over time. The tables in chapter III provide detailed information for 1999 only. A variety of tables are included for all, full-year, part-year and nonresident returns. For tables that provide data for all returns, only the Oregon portion of income and other components is used for part-year residents and nonresidents. Because full-year returns represent the strongest base for statistical inference, they make up the largest block of data. Tables in this chapter having the same letter designation contain the same data elements but represent different groups of taxpayers. For example, there is a “Table A” for all returns, full-year returns, and part-year returns.

There are a number of conceptual definitions to keep in mind when using the information in this report. First, one household does not correspond to one tax return. In some cases, no one in a household may be required to file a tax return (e.g., certain low-income households). In other cases, more than one person in a household may file a tax return (e.g., a household where the parents and

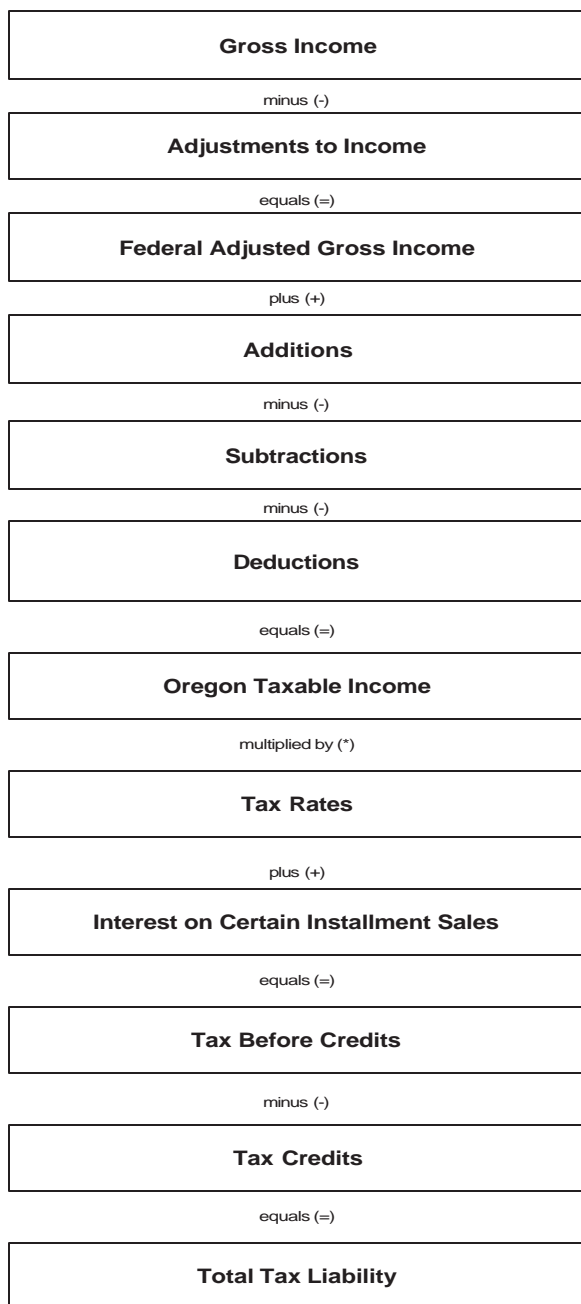
children each file a return). Second, the notion of family size as used in this report pertains to the number of personal exemptions claimed on the tax return, excluding those exemptions for disabilities. Finally, references to AGI in this report pertain to Oregon AGI.

## Summary of Oregon Personal Income Tax Law for 1999

Since tax year 1997, Oregon personal income tax law has been permanently tied to the federal definition of taxable income. Oregon law automatically adopts any changes made in federal provisions that affect the calculation of adjusted gross income (AGI) and most items are treated the same way

on Oregon and federal returns. The diagram on this page shows the steps taken in computing tax liability for full-year residents.

### Components of Oregon Personal Income Tax 1999



#### Gross Income includes:

- Salaries and wages
- Interest
- Dividends
- State income tax refunds
- Alimony received
- Business income/loss
- Farm income/loss
- Capital gains/losses
- Rental income
- Royalties
- Partnership income/loss
- Estate and trust income
- Subchapter S distributions
- Unemployment compensation
- Taxable Social Security income
- Retirement plan distributions
- Other

#### Adjustments to Income include:

- IRA, Keogh, and SEP contributions
- Medical savings account contributions
- Self-employment health insurance
- Forfeited interest
- Moving expenses
- Alimony paid
- Self-employment tax
- Student loan interest

**Additions include:**

- Interest on bonds of other states
- Other

**Subtractions include:**

- Oregon income tax refunds
- Social Security benefits
- Federal income tax (up to \$3,000 or \$1,500 if married-filing-separately)
- Federal pension income
- U.S. bond interest
- Other

**Deductions (either standard or itemized) include:**

- One of the following Oregon standard deductions
  - \$3,000 for joint filers
  - \$2,640 for head-of-household filers
  - \$1,800 for single filers
  - \$1,500 for married-filing-separately
- An additional standard deduction for persons age 65 or older or blind in the amount of:
  - \$1,000 for joint and married-filing-separately
  - \$1,200 for single and head-of-household

**OR**

- Federal itemized deductions, minus itemized state income taxes, plus special medical deduction

**Tax Rates**

The table below gives the 1999 tax rates for single and married-filing-separately and for joint and head-of-household returns. Since 1993 tax brackets have been indexed for inflation, using the United States Consumer Price Index (CPI) as the gauge of inflation.

<b>1999 Tax Rates</b>	<b>For persons filing single or married-filing-separately</b>	
	If taxable income is:	then tax is:
	Not over \$2,350 .....	5% of taxable income
	Over \$2,350 but not over \$5,900 .....	\$118 plus 7% of excess over \$2,350
	Over \$5,900 .....	\$366 plus 9% of excess over \$5,900
	<b>For persons filing joint, head-of-household, Or qualifying widow(er) with dependent child</b>	
	If taxable income is:	then tax is:
	Not over \$4,700 .....	5% of taxable income
	Over \$4,700 but not over \$11,800 .....	\$235 plus 7% of excess over \$4,700
	Over \$11,800 .....	\$732 plus 9% of excess over \$11,800

**Tax credits include:**

- Personal exemption (\$134 per exemption)
- Earned income
- Working family
- Child and dependent care
- Political contribution
- Elderly or permanently disabled
- Retirement income (minimum age 62 for 1999)

- Credit for income tax paid to other states
- Other

For part-year residents, tax rates are applied to federal income (i.e., the sum of Oregon and non-Oregon income). The resulting tax is apportioned 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 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.

For additional information, please refer to Oregon Department of Revenue's *Publication 17½, Oregon Individual Income Tax Guide*, 1999 edition.





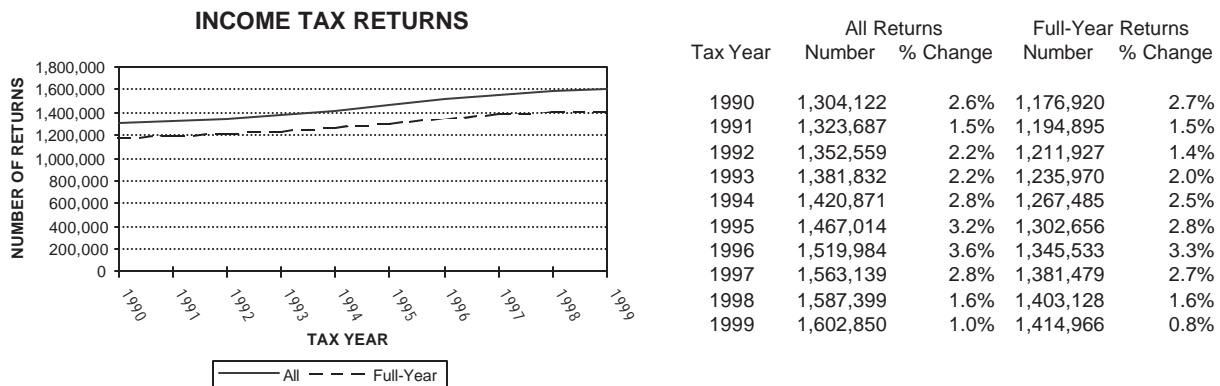
## II. 1999 Summary and Historical Trends

In this chapter, data for the 1999 tax year are compared to data from previous years. Income and tax trends are discussed first. Adjustments, additions, subtractions, deductions, and credits are each summarized and compared. Then the surplus refund is discussed briefly, followed by an historical summary of part-year filers. The section concludes with a summary of county level data. In making year-to-year comparisons, tax law changes should be taken into account. Appendix C provides a synopsis of tax law changes affecting tax years 1980 through 1998.

### Income and Tax

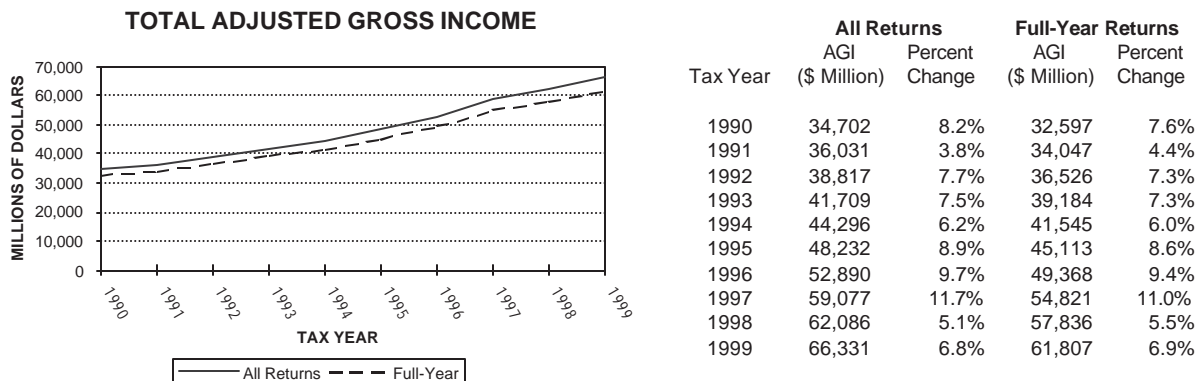
Between 1998 and 1999, the total number of Oregon personal income tax returns filed grew by 1 percent, from 1,587,399 to 1,602,850. Exhibit 1 shows the trend in returns filed over the past 10 years for all returns and full-year returns. Over this time period, part-year and nonresident returns have represented a gradually increasing share of all returns, rising from 10 percent in 1990 to 12 percent in 1999. The number of full-year returns has grown consistently, but the number of part-year and nonresident returns filed has grown slightly faster.

Exhibit 1



While the total number of returns grew by only 1 percent, total adjusted gross income (AGI) grew by 6.8 percent, to \$66.3 billion. Exhibit 2 shows the pattern of AGI growth for the past 10 years. Over this period, growth averaged 7.6 percent. The greatest one-year growth was in 1997, when AGI grew by 11.7 percent, while the slowest growth period was in 1991, when AGI grew by 3.8 percent. Perhaps not surprisingly, this period corresponds to the last national recession. Throughout the 1990s, the percent of AGI accounted for by full-year returns averaged just under 94 percent.

Exhibit 2



Revenue from Oregon personal income taxes grew by 7.8 percent between 1998 and 1999 to \$3.87 billion. Exhibit 3 shows a history of personal income taxes from 1990 to 1999. Over that period, revenue growth was greatest in 1997 (13.1 percent) but slowest just one year later, in 1998 (4.5 percent). Over this time, there were no changes to the rate structure, although the tax brackets have been indexed to inflation since 1993. There were changes to other aspects of the tax law, such as credits allowed, that impacted the growth of taxes.

**Exhibit 3**

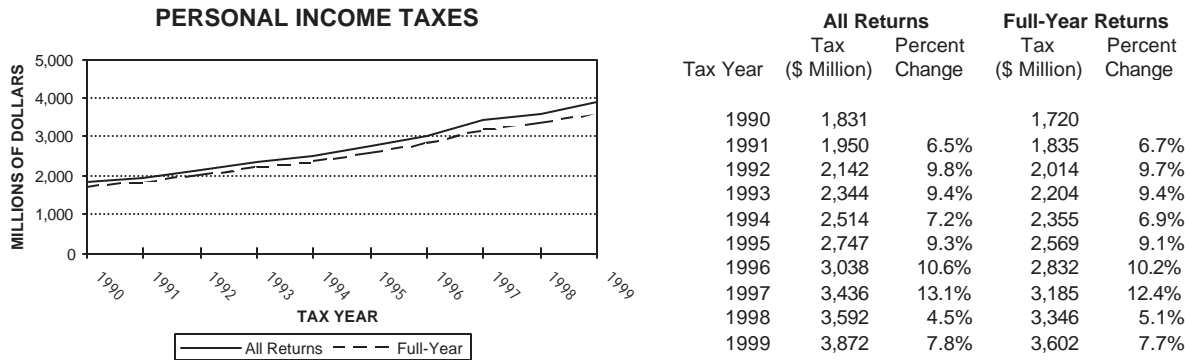
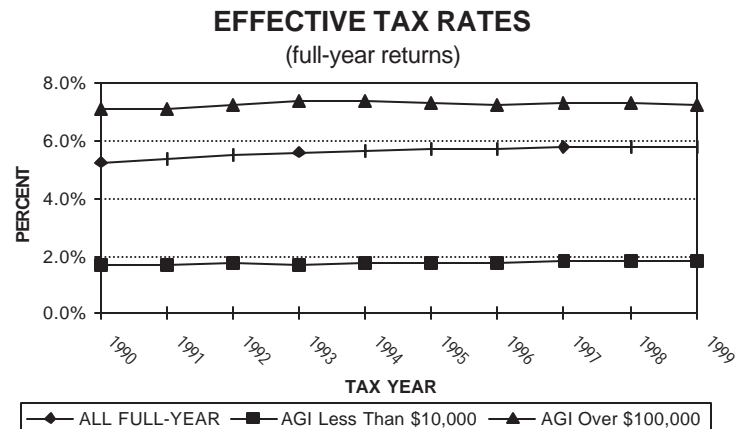


Exhibit 4 shows the effective tax rate (tax as a percent of AGI) for the years 1990 to 1999 for all full-year returns and two subgroups – high and low income taxpayers. Note that the effective tax rate for all full-year returns climbed gradually from 1990 to 1993 and has remained essentially flat since. Starting in 1993, Oregon indexed its income tax brackets to inflation to prevent taxpayers from being forced into higher brackets simply by inflation. The effect of this change has been to reduce drastically the growth in the effective tax rate. High-income taxpayers defined as those filers reporting an AGI of \$100,000 or more, consistently have faced an effective tax rate of approximately 7 percent. On the other hand, low-income taxpayers (those with an AGI of less than \$10,000) have experienced an effective tax rate of just under 2 percent.

**Exhibit 4**



The cause for this difference is the marginal rate structure. Those taxpayers with higher incomes have a greater share of their income taxed at the top 9 percent rate. The more income that is taxed at the top rate, the greater the effective tax rate will be. Similarly, taxpayers with low incomes may face a top marginal rate of only 7 or 5 percent.

To provide some context for the changes in income and tax over time, it can be helpful to look at changes in economic activity. Exhibit 5 presents Oregon personal income and select economic indicators from 1990 to 1999. These indicators are gathered from the federal Bureau of Economic Analysis, the federal Bureau of Labor Statistics, and the Center for Population Research and Census at Portland State University. Because there is no reported inflation index for the state of Oregon, the Portland area Consumer Price Index (CPI) is used.

**Exhibit 5**

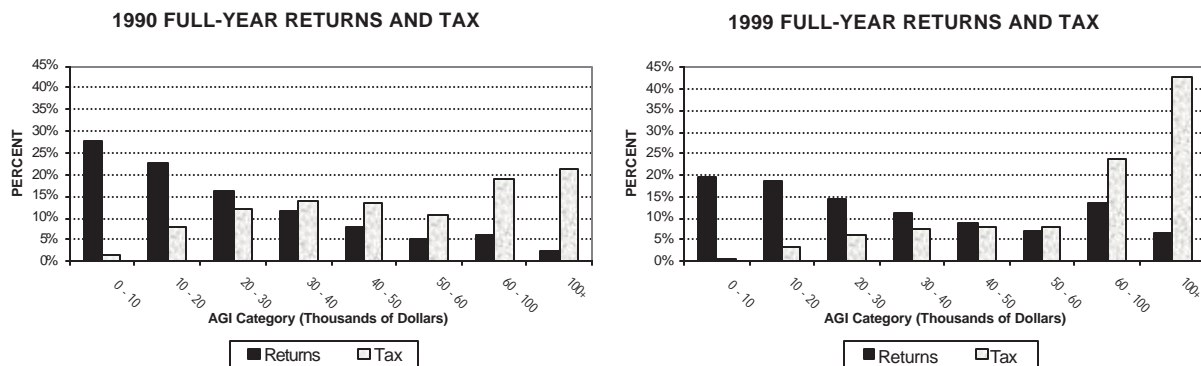
**OREGON PERSONAL INCOME AND SELECT ECONOMIC INDICATORS**

	Personal Income (\$Millions)	Portland CPI (1982-84=100)	Nonag. Employment (Thousands)	Population (Thousands)	Unemployment Rate
1990	52,178	127.4	1,245	2,860	5.5%
1991	54,891	133.8	1,245	2,928	6.0%
1992	58,163	139.9	1,267	2,991	7.5%
1993	61,916	144.7	1,308	3,060	7.3%
1994	66,130	148.9	1,363	3,120	5.5%
1995	71,209	153.2	1,418	3,182	4.8%
1996	75,561	158.6	1,475	3,244	5.9%
1997	80,575	164.1	1,526	3,300	5.8%
1998	85,321	167.1	1,552	3,346	5.6%
1999	89,398	172.6	1,575	3,388	5.7%

Personal income grew twice as fast as inflation over the decade, increasing by roughly 70 percent while inflation grew by 35 percent. Oregon's population grew 18.5 percent between 1990 and 1999. Nonagricultural employment grew slightly faster, experiencing an increase in workforce of 330,000, or 26.5 percent in the 1990s. The unemployment rate for the state peaked in 1992 at 7.5 percent but has remained below 6 percent since 1994; it was 5.7 percent in 1999.

Exhibit 6 illustrates the distributions for the number of full-year returns and amount of total tax by AGI level for 1990 and 1999. Note that while lower income taxpayers make up the majority of returns, higher income taxpayers pay the majority of the tax. For example, 38.1 percent of 1999 full-year taxpayers had an income of \$20,000 or less but paid only 4.2 percent of all taxes. Conversely, those 1999 full-year taxpayers with income of at least \$100,000 comprised only 6.8 percent of all taxpayers, yet they paid 42.8 percent of all taxes. The reason taxes are so concentrated among the taxpayers with the highest incomes is because these taxpayers also comprise the greatest share of income. While not shown in the exhibit, the 6.8 percent of 1999 taxpayers with income of at least \$100,000 represent 34 percent of all full-year AGI.

**Exhibit 6**



Comparing the two graphs shows the distributions changing between 1990 and 1999. The distribution of tax returns flattened somewhat while the distribution of tax became more skewed toward the high end. For example, the percent of full-year filers reporting an income of less than \$30,000 fell from 66.5 percent in 1990 to 52.7 percent in 1999. Also, the share of taxpayers with an income of at least \$100,000 nearly tripled, rising from 2.3 percent in 1990 to 6.8 percent in 1999. Conversely, Taxpayers who reported an AGI of less than \$30,000 owed 21.8 percent of the tax in 1990 but only 10.4 percent in 1999. And the share of tax paid by taxpayers who reported an AGI of at least \$100,000 doubled, rising from 21.4 percent in 1990 to 42.8 percent in 1999.

Income sources for 1990 and 1999 full-year filers are listed in Exhibit 7. Wages comprise the greatest share of income, representing roughly 65 percent of all full-year income for 1999. The next two most significant income sources are pension (9.2 percent) and property sales/capital gains (8.7 percent). The composition of income for 1999 was very similar to that of 1998. The most significant changes were that the share of wages fell by nearly one percentage point while the shares of property sales and other income each grew by one-half of a percentage point.

<b>Exhibit 7</b>				
<b>SOURCES OF ADJUSTED GROSS INCOME</b>				
<b>FULL-YEAR RETURNS FOR 1990 AND 1999</b>				
<b>Source of Income</b> (millions of dollars)	<b>1990</b>	<b>1999</b>	<b>Change:</b>	
			<b>1990 to 1999</b>	
			<b>Amount</b>	<b>%</b>
Wages, Salaries, Tips	22,993	40,094	17,102	74.4
Taxable Dividends & Interest	3,023	3,461	437	14.5
Net Business Income	1,764	2,485	721	40.9
Property Sales (Capital Gains)	1,183	5,408	4,225	357.3
Taxable Pensions	2,164	5,716	3,552	164.2
Rent, Partnership, S-Corp	1,095	3,075	1,980	180.7
Net Farm Income	-67	-205	-138	205.6
Other Income	877	2,477	1,600	182.4
Adjustments	-434	-703	-269	61.9
<b>Total Adjusted Gross Income</b>	<b>32,597</b>	<b>61,807</b>	<b>29,210</b>	<b>89.6</b>
<b>Change:</b>				
<b>Composition (%)</b>	<b>1990</b>	<b>1999</b>	<b>1990 to 1999</b>	
Wages, Salaries, Tips	70.5%	64.9%	-5.67%	
Taxable Dividends & Interest	9.3%	5.6%	-3.68%	
Net Business Income	5.4%	4.0%	-1.39%	
Property Sales (Capital Gains)	3.6%	8.7%	5.12%	
Taxable Pensions	6.6%	9.2%	2.61%	
Rent, Partnership, S-Corp	3.4%	5.0%	1.61%	
Net Farm Income	-0.2%	-0.3%	-0.13%	
Other Income	2.7%	4.0%	1.32%	
Adjustments	-1.3%	-1.1%	0.19%	
<b>Total AGI</b>	<b>100.0%</b>	<b>100.0%</b>		

Changes over the past 10 years have been more pronounced. Exhibit 7 summarizes the percentage changes in the components of income during the last 10 years. In 1990, wages represented roughly 71 percent; capital gains 3.6 percent; pensions 6.6 percent; and rent, partnership and S-corporation income just 3.4 percent. While wages are still the primary sources of income for Oregon taxpayers, its share has fallen by approximately 6 percent over the past 10 years. This declining share of adjusted gross income is due to much slower growth in wage and salary income than in income from property sales (capital gains) and from pensions.

The fastest growing component of income over the past 10 years has been property sales/capital gains, increasing by more than 300 percent. Conversely, the slowest growing component has been taxable dividends and interest, increasing only by 15 percent throughout the 1990s. Overall, AGI grew by nearly 90 percent from 1990 to 1999.

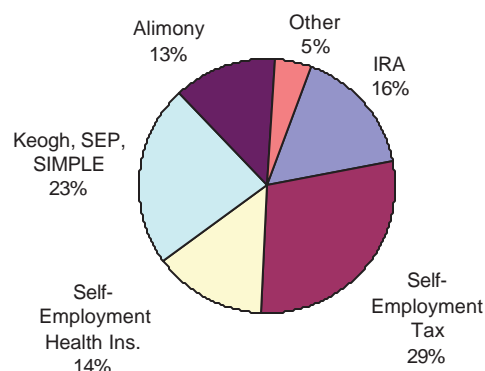
growing component has been taxable dividends and interest, increasing only by 15 percent throughout the 1990s. Overall, AGI grew by nearly 90 percent from 1990 to 1999.

### Adjustments

Exhibit 8 illustrates the distribution of adjustments claimed by full-year filers in 1999. Adjustments are deductions that all filers are allowed to take, regardless of whether they claim a standard deduction or itemized deductions. They are found on federal Forms 1040 and 1040A and are subtracted from total income when computing federal AGI.

The largest adjustment taken by full-year filers, in terms of total dollars, was the deduction for one-half of federal self-employment

**Exhibit 8**  
**Adjustments to Income 1999**  
(full-year returns)



taxes; Oregonians deducted nearly \$204 million in 1999 with this adjustment. With total adjustments equaling nearly \$703 million, self-employment tax deductions represent 29 percent of all adjustments taken. Self-employment taxes are payments made in-lieu of Social Security and Medicare taxes that represent both the employer and employee portions. This adjustment enables a taxpayer to subtract the employee portion of the Social Security and Medicare payments from their personal taxable income.

Contributions to Keogh, SEP, and SIMPLE retirement plans represent the next largest adjustment at 23 percent of the total. In 1999, full-year filers deducted \$159 million from income for contributions made to these retirement plans. The category “Other,” which equals only 5 percent of the total, includes adjustments for student loan interest, medical savings accounts, moving expenses, and penalties on early savings withdrawals.

Self-employment tax is also the most frequently claimed adjustment; nearly 159,000 full-year filers claimed this deduction. While contributions to Keogh, SEP, and SIMPLE plans comprise 23 percent of total adjustment dollars, they comprise only 5 percent of all claims. (A claim differs from a filer in that each filer can claim more than one adjustment). Conversely, “Other” adjustments represented only 5 percent of the total dollars, but they comprised 15 percent of the claims.

### **Additions and Subtractions**

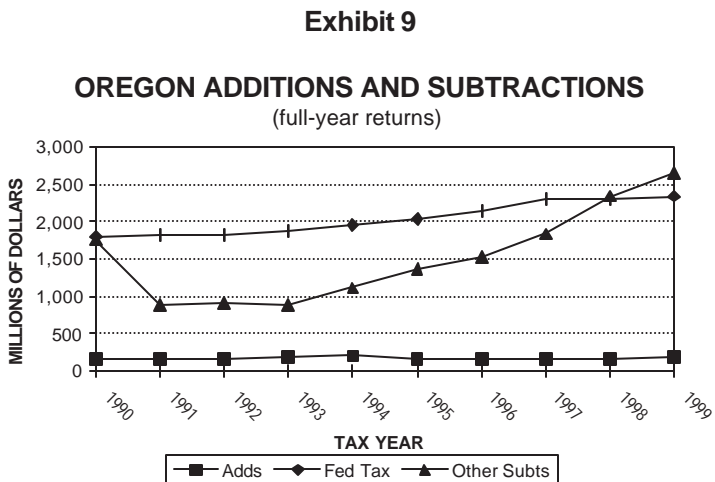
Oregon additions to and subtractions from federal AGI for the past 10 years (for full-year filers) are summarized in Exhibit 9. Because the federal income tax subtraction represents such a significant portion of all subtractions, it is shown separately in the exhibit and throughout this publication. Throughout the 1990s, Oregon additions were relatively stable and fluctuated between \$150 and \$200 million each year. The sum total of additions peaked in 1994 at \$200 million but fell to \$150 million by 1996, where it stayed for three years. Tax year 1999 saw modest growth as additions reached \$178 million.

The federal tax subtraction was the most significant subtraction throughout the 1990s. From 1991 to 1997, it was larger than all other subtractions combined. Experiencing its strongest growth between 1992 and 1997, it averaged just under 5 percent annual growth.

Changes in Oregon tax law have made the history of other subtractions more volatile. The total “Other Subtractions” amount fell in 1991 as subtractions for U.S. and Oregon public retirement income were eliminated. From 1991 to 1997, the most significant “Other subtractions” that were allowed included Social Security income taxed by the federal government, Oregon income tax refund included in federal income, and interest from U.S. government bonds. In 1998, a subtraction for federal pension income was allowed for the first time.

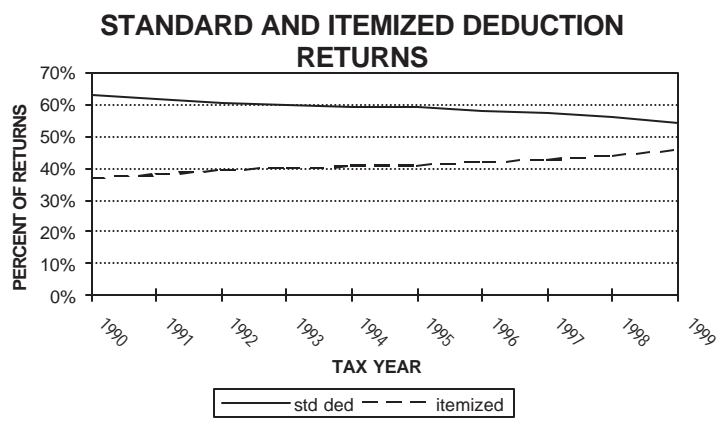
### **Deductions**

The percent of returns claiming either a standard or itemized deduction is shown in Exhibit 10. Federal and Oregon itemized deductions differ in that Oregon allows certain filers to claim a special



medical deduction and does not allow filers to claim state income tax as a deduction. In general, taxpayers who itemize their federal deductions will also itemize their Oregon deductions. Exceptions will occur if a significant share of the federal itemized amount is due to state income taxes. Because Oregon does not allow this deduction, some filers find that their Oregon standard deduction is greater than their other itemized deductions. Overall, the share of full-year filers claiming itemized deductions has grown steadily throughout the 1990s.

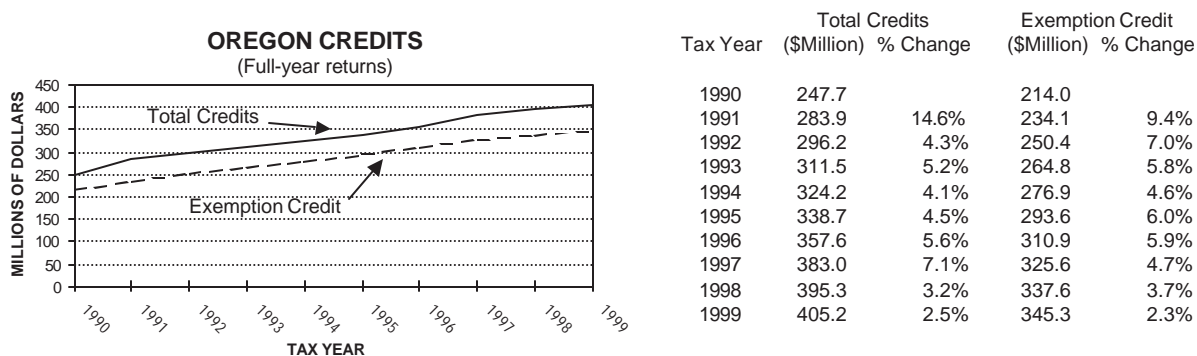
**Exhibit 10**



**Credits**

The recent history of Oregon credits taken by full-year filers is shown in Exhibit 11. Because the largest percentage of total credits is due to the exemption credit, it is shown separately. The exemption credit has accounted for an average of 85 percent of total credits for each of the past 10 years. During this period, growth in total credits has been relatively stable, except for jumps in 1991 and 1997. These two years experienced exceptional growth as new credits were introduced. The retirement credit was first allowed in 1991 and accounted for roughly 42 percent of the growth between 1990 and 1991. The earned income and working family credits were first allowed in 1997. Together, they accounted for roughly 58 percent of the growth between 1996 and 1997. Altogether, full-year filers claimed \$405 million in credits in 1999. Over these ten years, the number of full-year filers claiming at least one credit increased from 1,025,368 in 1990 to 1,233,592 in 1999.

**Exhibit 11**



**Surplus Refund (Kicker)**

The 1979 Oregon Legislature passed the “two 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 two percent. 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 income tax payers. 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.” As an 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 1999.

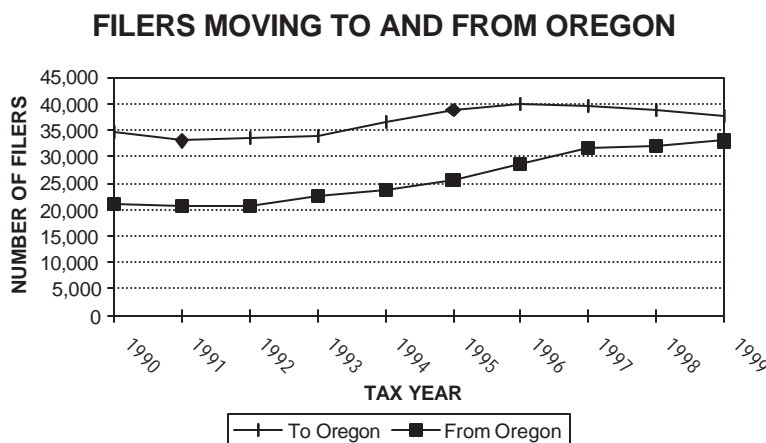
Since 1990, refunds were triggered for every biennium except the 1991-93 biennium, when actual revenues were lower than was forecasted. For the 1991 tax year, a credit of approximately 10 percent would have returned about \$200 million to taxpayers, but the Legislature voted to suspend the credit for that year. In 1995 and 1997, surplus refunds totaling \$157.5 million and \$436.5 million were sent to taxpayers. These amounts represent 6.27 percent and 14.37 percent of the 1994 and 1996 income tax liabilities, respectively. Most recently, taxpayers were sent checks in 1999 that equaled 4.57 percent of their 1998 income tax liability. In total, roughly \$164.2 million was returned to taxpayers in 1999.

### Part-Year Residents

The rapid growth that Oregon experienced in the mid-1990s began to slow as we reached the end of the decade. Using the addresses on the Oregon tax returns, Exhibits 12, 13, and 14 provide information about part-year residents entering or leaving Oregon.

Exhibit 12 shows the total number of filers moving to and from Oregon for the years 1990 through 1999. In every year the number of filers moving into Oregon exceeds the number moving out, but the difference has been shrinking in recent years. From 1990 through 1995, the difference was fairly stable, and Oregon experienced an average net in-migration of 12,600 filers. The net in-migration

**Exhibit 12**



peaked in 1995 at 13,100, but that figure has fallen each year since. In 1999, only 4,700 more filers moved into Oregon than moved out of Oregon.

Exhibit 13 on the following page shows the number and percent of in-migrants by county of destination for select years between 1990 and 1999. In 1999, 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 over 40 percent of the state’s population and attracted 50 percent of the in-migrants. Lane county was the next most popular destination in 1999 as 9.2 percent of in-migrants chose this location.

Exhibit 14 shows the number of income tax filers moving from Oregon in selected years from 1990 to 1999 by state of destination. In 1999, taxpayers moved from Oregon to all 49 other states; Washington, D.C.; Guam; Puerto Rico; the Virgin Islands; and to other countries. The most frequent destinations were the nearby states of Washington, California, and Idaho, which attracted just over 50 percent of all out-migrants. Arizona was the next most popular destination, attracting 5.7 percent of out-migrants.

Exhibit 13

NUMBER OF FILERS MOVING TO OREGON, BY COUNTY OF DESTINATION

COUNTY	1990		1995		1996		1997		1998		1999		1999 COUNTY SHARE OF STATE POPULATION
	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	
BAKER	146	0.4%	161	0.4%	163	0.4%	160	0.4%	154	0.4%	151	0.4%	0.5%
BENTON	992	2.9%	1,108	2.9%	1,111	2.8%	1,000	2.5%	876	2.3%	839	2.2%	2.3%
CLACKAMAS	3,306	9.5%	3,701	9.6%	3,910	9.8%	3,522	8.9%	3,580	9.2%	3,366	8.9%	9.9%
CLATSOP	338	1.0%	353	0.9%	376	0.9%	347	0.9%	367	0.9%	310	0.8%	1.1%
COLUMBIA	311	0.9%	342	0.9%	343	0.9%	362	0.9%	318	0.8%	327	0.9%	1.3%
COOS	602	1.7%	513	1.3%	454	1.1%	566	1.4%	507	1.3%	514	1.4%	1.9%
CROOK	125	0.4%	130	0.3%	129	0.3%	114	0.3%	110	0.3%	124	0.3%	0.5%
CURRY	376	1.1%	298	0.8%	305	0.8%	274	0.7%	332	0.9%	296	0.8%	0.7%
DESCHUTES	1,455	4.2%	1,566	4.1%	1,568	3.9%	1,666	4.2%	1,808	4.6%	1,897	5.0%	3.2%
DOUGLAS	910	2.6%	902	2.3%	872	2.2%	882	2.2%	887	2.3%	883	2.3%	3.1%
GILLIAM	13	0.0%	22	0.1%	20	0.1%	11	0.0%	11	0.0%	18	0.0%	0.1%
GRANT	89	0.3%	57	0.1%	50	0.1%	61	0.2%	72	0.2%	57	0.2%	0.2%
HARNEY	71	0.2%	62	0.2%	65	0.2%	87	0.2%	100	0.3%	58	0.2%	0.2%
HOOD RIVER	229	0.7%	254	0.7%	228	0.6%	248	0.6%	226	0.6%	211	0.6%	0.6%
JACKSON	2,060	5.9%	2,145	5.6%	2,030	5.1%	2,159	5.5%	2,219	5.7%	2,115	5.6%	5.3%
JEFFERSON	88	0.3%	114	0.3%	98	0.2%	84	0.2%	93	0.2%	97	0.3%	0.5%
JOSEPHINE	973	2.8%	783	2.0%	825	2.1%	746	1.9%	843	2.2%	831	2.2%	2.2%
KLAMATH	672	1.9%	677	1.8%	695	1.7%	665	1.7%	656	1.7%	708	1.9%	1.9%
LAKE	83	0.2%	71	0.2%	54	0.1%	61	0.2%	90	0.2%	76	0.2%	0.2%
LANE	3,325	9.6%	3,534	9.2%	3,773	9.5%	3,594	9.1%	3,601	9.3%	3,471	9.2%	9.6%
LINCOLN	530	1.5%	593	1.5%	633	1.6%	524	1.3%	507	1.3%	460	1.2%	1.3%
LINN	778	2.2%	807	2.1%	853	2.1%	753	1.9%	703	1.8%	624	1.7%	3.1%
MALHEUR	371	1.1%	274	0.7%	306	0.8%	316	0.8%	298	0.8%	300	0.8%	0.9%
MARION	2,281	6.6%	2,177	5.6%	2,184	5.5%	2,154	5.4%	2,013	5.2%	1,995	5.3%	8.3%
MORROW	83	0.2%	81	0.2%	51	0.1%	81	0.2%	118	0.3%	79	0.2%	0.3%
MULTNOMAH	6,976	20.1%	9,137	23.7%	9,638	24.2%	9,685	24.5%	9,524	24.5%	9,224	24.5%	19.6%
POLK	446	1.3%	429	1.1%	452	1.1%	462	1.2%	438	1.1%	395	1.0%	1.8%
SHERMAN	22	0.1%	10	0.0%	16	0.0%	15	0.0%	17	0.0%	8	0.0%	0.1%
TILLAMOOK	203	0.6%	207	0.5%	247	0.6%	211	0.5%	204	0.5%	216	0.6%	0.7%
UMATILLA	593	1.7%	643	1.7%	583	1.5%	682	1.7%	793	2.0%	568	1.5%	2.1%
UNION	254	0.7%	202	0.5%	211	0.5%	231	0.6%	236	0.6%	217	0.6%	0.7%
WALLOWA	75	0.2%	72	0.2%	57	0.1%	56	0.1%	56	0.1%	75	0.2%	0.2%
WASCO	220	0.6%	183	0.5%	170	0.4%	203	0.5%	190	0.5%	202	0.5%	0.7%
WASHINGTON	5,153	14.8%	6,334	16.4%	6,696	16.8%	6,860	17.3%	6,335	16.3%	6,350	16.9%	12.3%
WHEELER	6	0.0%	17	0.0%	9	0.0%	7	0.0%	9	0.0%	8	0.0%	0.0%
YAMHILL	614	1.8%	660	1.7%	670	1.7%	710	1.8%	624	1.6%	583	1.5%	2.5%
TOTAL	34,769	100.0%	38,619	100.0%	39,845	100.0%	39,559	100.0%	38,915	100.0%	37,653	100.0%	100.0%



Exhibit 14

NUMBER OF INCOME TAX FILERS MOVING FROM OREGON, BY DESTINATION

STATE	1990		1995		1996		1997		1998		1999	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
ALABAMA	68	0.3%	72	0.3%	73	0.3%	93	0.3%	104	0.3%	100	0.3%
ALASKA	480	2.3%	413	1.6%	434	1.5%	437	1.4%	413	1.3%	424	1.3%
ARIZONA	793	3.8%	1,316	5.2%	1,429	5.0%	1,773	5.6%	1,731	5.4%	1,864	5.7%
ARKANSAS	88	0.4%	102	0.4%	151	0.5%	125	0.4%	145	0.5%	130	0.4%
CALIFORNIA	4,417	20.9%	4,816	18.9%	5,889	20.5%	6,987	22.1%	6,743	21.0%	7,113	21.6%
COLORADO	656	3.1%	921	3.6%	1,025	3.6%	1,132	3.6%	1,379	4.3%	1,220	3.7%
CONNECTICUT	59	0.3%	101	0.4%	101	0.4%	148	0.5%	131	0.4%	111	0.3%
DELAWARE	10	0.0%	13	0.1%	14	0.0%	24	0.1%	18	0.1%	24	0.1%
FLORIDA	301	1.4%	408	1.6%	420	1.5%	571	1.8%	568	1.8%	676	2.1%
GEORGIA	127	0.6%	223	0.9%	277	1.0%	282	0.9%	342	1.1%	313	0.9%
HAWAII	223	1.1%	194	0.8%	217	0.8%	268	0.8%	263	0.8%	342	1.0%
IDAHO	1,265	6.0%	1,489	5.8%	1,586	5.5%	1,679	5.3%	1,684	5.3%	1,565	4.7%
ILLINOIS	291	1.4%	408	1.6%	413	1.4%	400	1.3%	485	1.5%	481	1.5%
INDIANA	138	0.7%	193	0.8%	182	0.6%	209	0.7%	228	0.7%	239	0.7%
IOWA	126	0.6%	178	0.7%	175	0.6%	190	0.6%	188	0.6%	163	0.5%
KANSAS	117	0.6%	153	0.6%	182	0.6%	162	0.5%	163	0.5%	162	0.5%
KENTUCKY	63	0.3%	106	0.4%	104	0.4%	107	0.3%	104	0.3%	129	0.4%
LOUISIANA	71	0.3%	89	0.3%	89	0.3%	86	0.3%	116	0.4%	94	0.3%
MAINE	31	0.1%	53	0.2%	63	0.2%	79	0.2%	82	0.3%	87	0.3%
MARYLAND	99	0.5%	140	0.5%	151	0.5%	168	0.5%	189	0.6%	178	0.5%
MASSACHUSETTS	96	0.5%	244	1.0%	281	1.0%	340	1.1%	305	1.0%	408	1.2%
MICHIGAN	182	0.9%	292	1.1%	287	1.0%	323	1.0%	340	1.1%	354	1.1%
MINNESOTA	263	1.2%	324	1.3%	373	1.3%	434	1.4%	473	1.5%	449	1.4%
MISSISSIPPI	29	0.1%	53	0.2%	59	0.2%	54	0.2%	45	0.1%	67	0.2%
MISSOURI	208	1.0%	289	1.1%	287	1.0%	315	1.0%	311	1.0%	334	1.0%
MONTANA	487	2.3%	621	2.4%	593	2.1%	566	1.8%	640	2.0%	625	1.9%
NEBRASKA	99	0.5%	128	0.5%	144	0.5%	162	0.5%	136	0.4%	122	0.4%
NEVADA	577	2.7%	689	2.7%	800	2.8%	883	2.8%	807	2.5%	944	2.9%
NEW HAMPSHIRE	30	0.1%	61	0.2%	40	0.1%	62	0.2%	69	0.2%	86	0.3%
NEW JERSEY	76	0.4%	114	0.4%	118	0.4%	172	0.5%	178	0.6%	161	0.5%
NEW MEXICO	176	0.8%	330	1.3%	234	0.8%	279	0.9%	255	0.8%	307	0.9%
NEW YORK	258	1.2%	364	1.4%	380	1.3%	436	1.4%	508	1.6%	533	1.6%
NORTH CAROLINA	132	0.6%	218	0.9%	256	0.9%	291	0.9%	331	1.0%	337	1.0%
NORTH DAKOTA	54	0.3%	65	0.3%	84	0.3%	86	0.3%	77	0.2%	78	0.2%
OHIO	189	0.9%	222	0.9%	270	0.9%	341	1.1%	342	1.1%	354	1.1%
OKLAHOMA	134	0.6%	206	0.8%	224	0.8%	216	0.7%	212	0.7%	204	0.6%
PENNSYLVANIA	135	0.6%	185	0.7%	247	0.9%	228	0.7%	256	0.8%	340	1.0%
RHODE ISLAND	7	0.0%	12	0.0%	18	0.1%	24	0.1%	36	0.1%	23	0.1%
SOUTH CAROLINA	57	0.3%	71	0.3%	81	0.3%	89	0.3%	109	0.3%	103	0.3%
SOUTH DAKOTA	61	0.3%	87	0.3%	62	0.2%	85	0.3%	95	0.3%	75	0.2%
TENNESSEE	83	0.4%	148	0.6%	156	0.5%	213	0.7%	201	0.6%	220	0.7%
TEXAS	560	2.7%	740	2.9%	818	2.8%	1,023	3.2%	1,082	3.4%	1,158	3.5%
UTAH	436	2.1%	611	2.4%	623	2.2%	733	2.3%	739	2.3%	786	2.4%
VERMONT	23	0.1%	48	0.2%	59	0.2%	55	0.2%	82	0.3%	80	0.2%
VIRGINIA	171	0.8%	204	0.8%	277	1.0%	313	1.0%	338	1.1%	357	1.1%
WASHINGTON	6,576	31.2%	7,026	27.6%	8,139	28.3%	8,131	25.7%	8,081	25.2%	8,057	24.4%
WEST VIRGINIA	31	0.1%	32	0.1%	41	0.1%	26	0.1%	38	0.1%	30	0.1%
WISCONSIN	180	0.9%	246	1.0%	238	0.8%	239	0.8%	274	0.9%	308	0.9%
WYOMING	137	0.6%	136	0.5%	118	0.4%	164	0.5%	177	0.6%	169	0.5%
WASHINGTON, D.C	29	0.1%	41	0.2%	42	0.1%	61	0.2%	63	0.2%	56	0.2%
GUAM, P.R., V.I.	19	0.1%	16	0.1%	10	0.0%	19	0.1%	24	0.1%	12	0.0%
OUTSIDE U.S.	183	0.9%	271	1.1%	381	1.3%	402	1.3%	368	1.1%	412	1.2%
TOTAL	21,101	100.0%	25,482	100.0%	28,715	100.0%	31,685	100.0%	32,068	100.0%	32,964	100.0%

## **County Data**

Because the characteristics of taxpayers vary by geographic area within the state, breakdowns of tax return information by county can provide useful information. Exhibit 15 shows a breakdown of the number of returns, total AGI, and total tax liability by county, and the percent change from 1998 to 1999. Exhibits 16 and 17 are maps showing averages of AGI and tax liability for all returns in each county, and Exhibit 18 shows effective tax rates by county.

The three Portland counties—Multnomah, Washington, and Clackamas—filed 39.6 percent of the tax returns and reported 48.4 percent of the AGI and 50.7 percent of the total tax liability. The remainder of the Willamette Valley, comprised of Lane, Linn, Benton, Polk, Marion, and Yamhill counties, accounted for an additional 23.9 percent of returns filed, 22.7 percent of AGI, and 21.9 percent of tax.

The fastest growing counties in 1999 were Deschutes with a 3.9 percent increase, Wallowa with a 3.6 percent increase, and Crook with a 3.0 percent increase in returns filed. Wallowa county had the greatest percent increase in AGI, 15.5 percent, followed by Washington county with a 10.4 percent increase. Other counties with an increase of 8.0 percent or greater in AGI were Crook (9.9 percent), Tillamook (8.5 percent), and Douglas (8.0 percent).

Five counties experienced growth in tax that was greater than 10 percent. The fastest growing was Wallowa with an increase of 20.6 percent. The other four were Crook (11.9 percent), Washington (11.5 percent), Tillamook (10.4 percent) and Lake (10.1 percent). Three counties experienced a decline in tax liability – Gilliam (5.2 percent), Jefferson (3.0 percent) and Sherman (2.5 percent).

The map in Exhibit 16 shows that the counties with the highest average adjusted gross incomes are Benton and Deschutes counties and the five counties of the Portland area – Multnomah, Clackamas, Washington, Yamhill, and Columbia. Washington County reported AGI averaging over \$57,000. Clackamas County reported AGI averaging over \$52,000.

The map in Exhibit 17 shows that Washington and Clackamas counties had the highest average tax due, over \$3,600 in Washington and \$3,100 in Clackamas county. Both Multnomah and Benton counties had an average tax liability of roughly \$2,700.

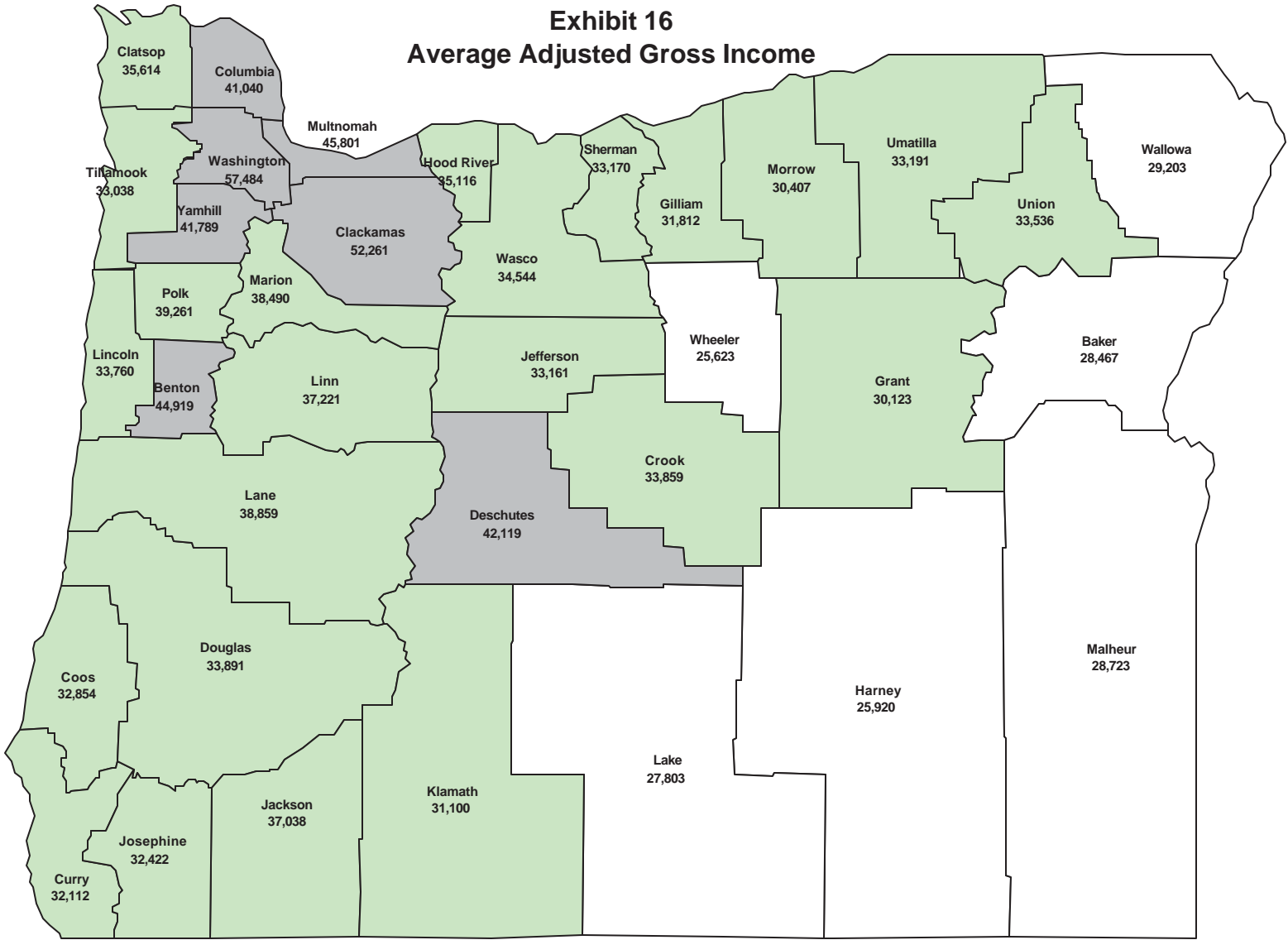
The map in Exhibit 18 shows effective tax rates—tax due divided by AGI—for each county. Washington County's effective tax rate was 6.3 percent, followed by Clackamas, Multnomah, and Benton counties with 6.0 percent.

**Exhibit 15**

**DISTRIBUTION OF RETURNS, AGI, AND TAX LIABILITY BY COUNTY**

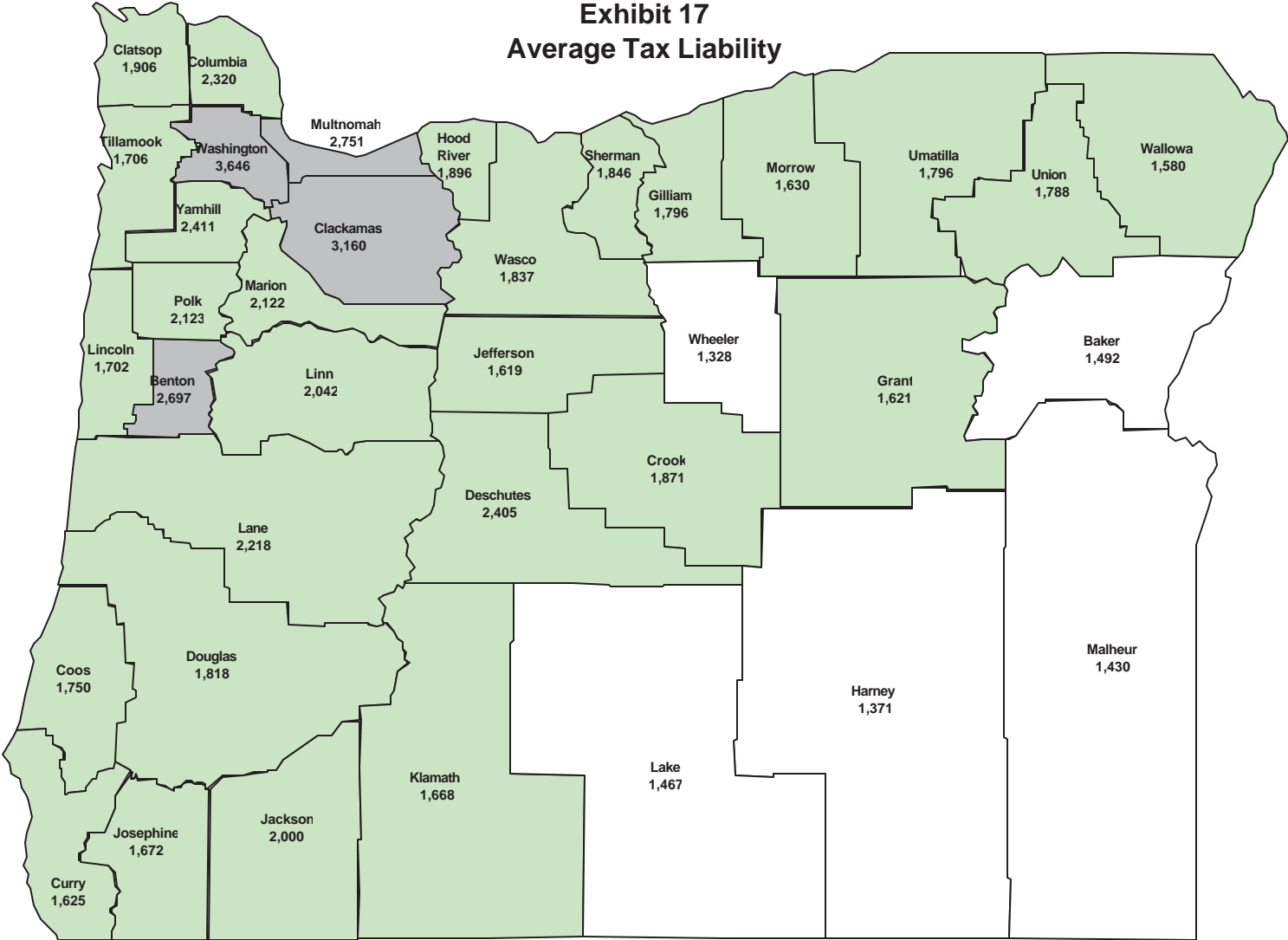
County or Area	All 1999 Returns						% Change 1998 to 1999		
	Returns Number	Share	Adjusted Gross Income (\$000)	Share	Total Tax Liability (\$000)	Share	No. of Returns	Total AGI	Total Tax Due
Baker	6,619	0.4%	188,426	0.3%	9,877	0.3%	-0.4%	4.3%	5.9%
Benton	30,208	1.9%	1,356,921	2.0%	81,484	2.1%	0.1%	5.8%	6.3%
Clackamas	153,839	9.6%	8,039,809	12.1%	486,116	12.6%	0.5%	6.3%	6.8%
Clatsop	14,047	0.9%	500,263	0.8%	26,777	0.7%	-0.5%	4.8%	5.0%
Columbia	18,385	1.1%	754,518	1.1%	42,649	1.1%	0.8%	6.4%	6.5%
Coos	23,895	1.5%	785,048	1.2%	41,805	1.1%	0.5%	2.7%	1.1%
Crook	7,104	0.4%	240,532	0.4%	13,292	0.3%	3.0%	9.9%	11.9%
Curry	8,891	0.6%	285,512	0.4%	14,450	0.4%	-0.9%	5.1%	6.4%
Deschutes	52,021	3.2%	2,191,078	3.3%	125,126	3.2%	3.9%	7.9%	8.2%
Douglas	40,623	2.5%	1,376,736	2.1%	73,856	1.9%	1.1%	8.0%	9.5%
Gilliam	845	0.1%	26,881	0.0%	1,518	0.0%	-1.5%	-4.9%	-5.2%
Grant	3,211	0.2%	96,725	0.1%	5,204	0.1%	-0.5%	6.8%	7.6%
Harney	3,139	0.2%	81,363	0.1%	4,305	0.1%	0.9%	5.7%	4.8%
Hood River	8,694	0.5%	305,296	0.5%	16,482	0.4%	-0.7%	5.3%	5.7%
Jackson	74,999	4.7%	2,777,838	4.2%	149,996	3.9%	1.9%	5.2%	3.6%
Jefferson	5,775	0.4%	191,502	0.3%	9,347	0.2%	-0.6%	0.3%	-3.0%
Josephine	29,337	1.8%	951,151	1.4%	49,047	1.3%	1.2%	7.1%	8.3%
Klamath	24,918	1.6%	774,958	1.2%	41,552	1.1%	1.2%	3.1%	2.9%
Lake	2,873	0.2%	79,878	0.1%	4,214	0.1%	1.2%	7.7%	10.1%
Lane	135,988	8.5%	5,284,367	8.0%	301,556	7.8%	0.6%	4.5%	5.0%
Lincoln	18,561	1.2%	626,617	0.9%	31,583	0.8%	-2.2%	3.2%	3.5%
Linn	43,293	2.7%	1,611,405	2.4%	88,385	2.3%	-0.8%	1.9%	1.0%
Malheur	10,182	0.6%	292,459	0.4%	14,562	0.4%	-1.9%	2.5%	1.7%
Marion	115,458	7.2%	4,444,009	6.7%	245,046	6.3%	0.2%	6.0%	7.1%
Morrow	3,840	0.2%	116,764	0.2%	6,259	0.2%	-0.9%	3.0%	3.0%
Multnomah	310,625	19.4%	14,226,953	21.4%	854,549	22.1%	-0.4%	6.9%	8.2%
Polk	24,592	1.5%	965,508	1.5%	52,212	1.3%	1.1%	5.0%	4.2%
Sherman	835	0.1%	27,697	0.0%	1,541	0.0%	-2.5%	-1.1%	-2.5%
Tillamook	10,342	0.6%	341,679	0.5%	17,647	0.5%	1.0%	8.5%	10.4%
Umatilla	26,557	1.7%	881,457	1.3%	47,707	1.2%	0.3%	5.5%	6.8%
Union	10,149	0.6%	340,361	0.5%	18,145	0.5%	0.9%	7.8%	8.6%
Wallowa	3,199	0.2%	93,419	0.1%	5,053	0.1%	3.6%	15.5%	20.6%
Wasco	9,556	0.6%	330,101	0.5%	17,553	0.5%	1.0%	4.0%	4.1%
Washington	170,621	10.6%	9,807,974	14.8%	622,041	16.1%	2.2%	10.4%	11.5%
Wheeler	594	0.0%	15,220	0.0%	789	0.0%	0.0%	4.9%	5.2%
Yamhill	33,138	2.1%	1,384,797	2.1%	79,889	2.1%	0.4%	5.7%	6.9%
Clark Co., Wa.	53,063	3.3%	1,813,076	2.7%	106,794	2.8%	3.0%	8.8%	9.6%
Other Wash.	29,026	1.8%	657,626	1.0%	46,476	1.2%	3.9%	8.0%	15.0%
California	25,104	1.6%	719,484	1.1%	32,361	0.8%	4.8%	11.2%	21.9%
Idaho	10,492	0.7%	180,373	0.3%	10,060	0.3%	-1.4%	-0.3%	1.6%
Other States	48,212	3.0%	1,165,028	1.8%	74,470	1.9%	6.7%	15.3%	17.7%
<b>Total</b>	<b>1,602,850</b>	<b>100.0%</b>	<b>\$66,330,809</b>	<b>100.0%</b>	<b>\$3,871,775</b>	<b>100.0%</b>	<b>1.0%</b>	<b>6.8%</b>	<b>7.8%</b>

### Exhibit 16 Average Adjusted Gross Income



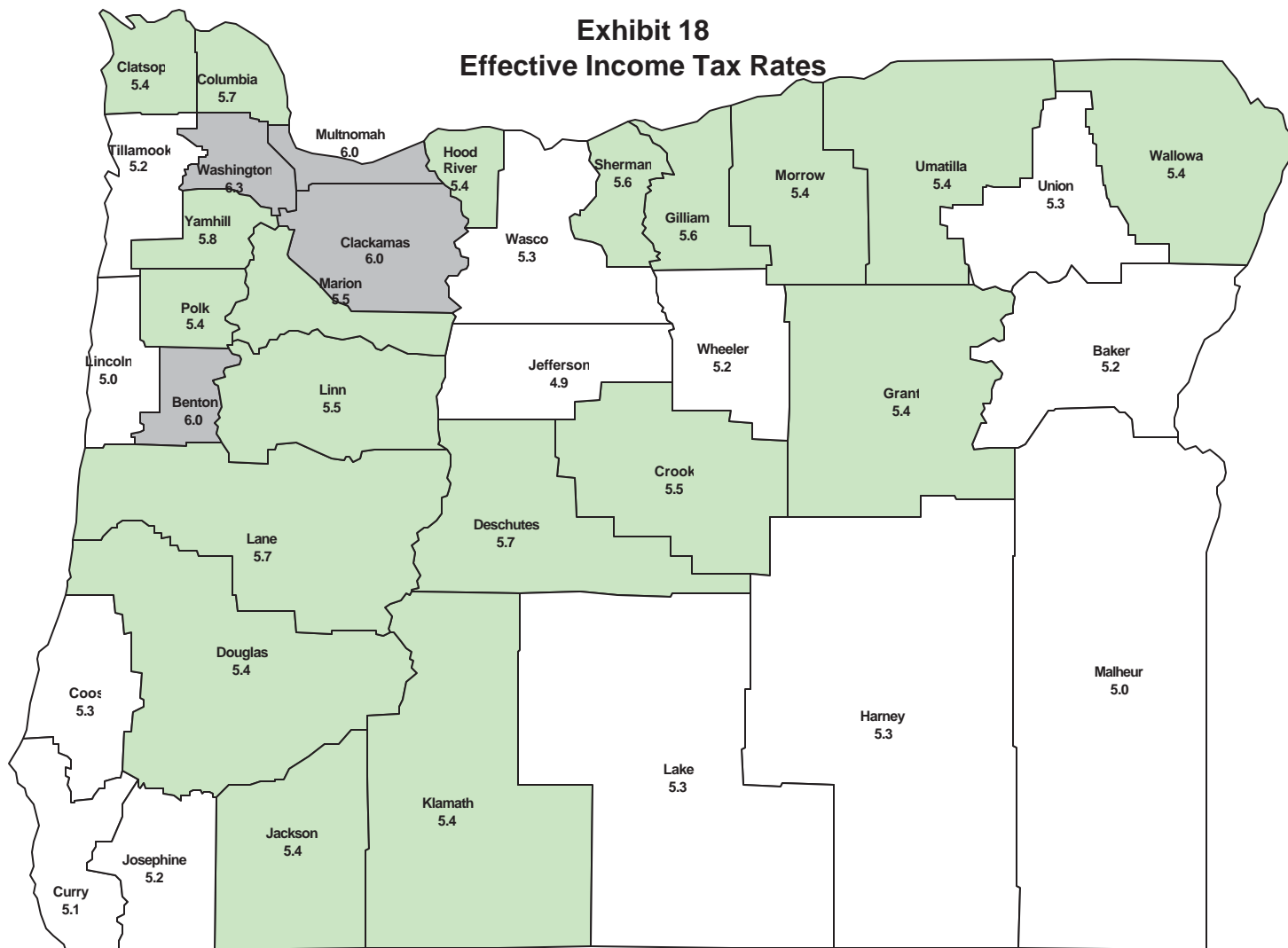
\$20,000 to \$29,999  
  \$30,000 to \$39,999  
  \$40,000 to \$60,000  
 Statewide average AGI equals \$35,437

### Exhibit 17 Average Tax Liability



\$0 to \$1,499  
  \$1,500 to \$2,499  
  \$2,500 to \$4,000  
 Statewide average tax paid equals \$2,416

## Exhibit 18 Effective Income Tax Rates



4.9% to 5.4%  
  5.5% to 5.9%  
  6.0% to 6.3%  
 Statewide average effective income tax rate equals 5.8%

## **Tables for All Returns**

The tables in this section include information for all 1999 personal income tax returns filed during calendar year 2000. Only certain tables are included in this section because some information is only available for full-year 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.





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

**All 1999 returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	16,562	32,048	-767,334	12,603	337	48,079	95,931	2,331	197	0	197	13	184
0-5	187,078	182,671	467,057	8,778	7,142	12,475	313,165	216,383	11,807	0	11,807	4,485	7,323
5-10	167,181	219,950	1,245,066	4,066	27,849	25,874	457,564	800,321	48,942	2	48,944	20,009	28,935
10-15	154,290	258,457	1,926,095	5,328	68,889	61,996	523,901	1,317,527	89,662	1	89,663	32,980	56,684
15-20	141,348	260,651	2,464,504	4,574	120,885	88,315	545,796	1,748,120	126,826	1	126,826	37,697	89,129
20-25	120,434	232,097	2,701,658	5,320	165,222	101,790	510,378	1,955,894	148,581	1	148,581	33,907	114,674
25-30	104,817	210,780	2,876,878	6,162	195,938	115,726	504,954	2,089,461	163,341	1	163,342	29,760	133,583
30-35	91,337	192,973	2,962,263	5,352	199,675	128,869	499,529	2,154,694	171,507	3	171,509	26,697	144,812
35-40	79,755	180,163	2,986,249	6,375	190,358	139,625	505,728	2,168,948	174,647	3	174,649	24,884	149,765
40-45	70,455	168,824	2,990,780	4,988	179,401	147,575	498,401	2,179,210	177,243	0	177,243	23,320	153,923
45-50	62,501	156,710	2,965,913	6,131	167,075	146,609	490,786	2,174,665	178,399	0	178,399	21,722	156,676
50-60	103,638	272,980	5,679,389	11,165	290,668	298,193	929,046	4,184,702	346,583	4	346,587	38,192	308,394
60-70	78,983	216,044	5,113,675	11,276	228,996	277,035	817,630	3,809,712	319,162	4	319,167	30,771	288,395
70-80	56,837	158,842	4,246,383	9,065	166,561	219,680	664,639	3,209,089	271,391	1	271,392	22,833	248,558
80-90	39,426	111,363	3,339,614	7,407	116,149	165,640	506,997	2,561,148	218,318	1	218,319	16,406	201,913
90-100	27,668	78,080	2,619,844	6,334	81,644	125,626	386,456	2,036,329	174,688	2	174,690	11,782	162,909
100-250	84,157	238,398	11,808,309	37,542	248,071	483,838	1,518,161	9,605,464	838,324	14	838,338	42,668	795,669
250-500	11,416	32,740	3,825,934	19,815	33,404	100,526	342,495	3,371,773	299,922	0	299,923	9,818	290,105
500 +	4,967	13,747	6,878,559	32,153	14,301	133,664	487,201	6,289,318	563,930	18	563,948	23,802	540,146

**Quintile Distribution**

First 20%	320,570	360,265	481,930	23,984	22,847	75,178	717,723	712,280	41,419	2	41,420	16,636	24,785
Second 20%	320,570	545,810	4,359,236	10,621	175,284	143,761	1,117,669	3,017,715	209,722	3	209,725	71,487	138,237
Middle 20%	320,570	637,281	8,301,603	15,943	539,090	333,354	1,493,193	6,019,286	466,884	4	466,888	91,046	375,842
Fourth 20%	320,570	778,819	14,344,628	28,172	827,305	707,811	2,383,078	10,494,872	857,436	7	857,442	108,033	749,409
Next 15%	240,427	668,082	18,471,099	41,688	702,511	945,338	2,847,168	14,041,270	1,190,405	7	1,190,413	97,193	1,093,220
Next 4%	64,114	181,760	9,756,797	32,390	188,868	384,412	1,218,708	8,005,423	700,559	14	700,573	34,012	666,561
Top 1%	16,029	45,501	10,615,542	51,636	46,659	231,281	821,218	9,584,242	857,044	18	857,063	33,342	823,721

<b>Total</b>	<b>1,602,850</b>	<b>3,217,518</b>	<b>66,330,834</b>	<b>204,434</b>	<b>2,502,564</b>	<b>2,821,135</b>	<b>10,598,757</b>	<b>51,875,088</b>	<b>4,323,469</b>	<b>55</b>	<b>4,323,524</b>	<b>451,748</b>	<b>3,871,776</b>
--------------	------------------	------------------	-------------------	----------------	------------------	------------------	-------------------	-------------------	------------------	-----------	------------------	----------------	------------------

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**All 1999 returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	16,562	1.94	-46,334	761	20	2,903	5,792	141	12	0	12	1	11	0.0	7.8
0-5	187,078	0.98	2,497	47	38	67	1,674	1,157	63	0	63	24	39	1.6	3.4
5-10	167,181	1.32	7,447	24	167	155	2,737	4,787	293	0	293	120	173	2.3	3.6
10-15	154,290	1.68	12,484	35	446	402	3,396	8,539	581	0	581	214	367	2.9	4.3
15-20	141,348	1.84	17,436	32	855	625	3,861	12,367	897	0	897	267	631	3.6	5.1
20-25	120,434	1.93	22,433	44	1,372	845	4,238	16,240	1,234	0	1,234	282	952	4.2	5.9
25-30	104,817	2.01	27,447	59	1,869	1,104	4,817	19,934	1,558	0	1,558	284	1,274	4.6	6.4
30-35	91,337	2.11	32,432	59	2,186	1,411	5,469	23,591	1,878	0	1,878	292	1,585	4.9	6.7
35-40	79,755	2.26	37,443	80	2,387	1,751	6,341	27,195	2,190	0	2,190	312	1,878	5.0	6.9
40-45	70,455	2.40	42,450	71	2,546	2,095	7,074	30,931	2,516	0	2,516	331	2,185	5.1	7.1
45-50	62,501	2.51	47,454	98	2,673	2,346	7,852	34,794	2,854	0	2,854	348	2,507	5.3	7.2
50-60	103,638	2.63	54,800	108	2,805	2,877	8,964	40,378	3,344	0	3,344	369	2,976	5.4	7.4
60-70	78,983	2.74	64,744	143	2,899	3,508	10,352	48,235	4,041	0	4,041	390	3,651	5.6	7.6
70-80	56,837	2.79	74,712	159	2,931	3,865	11,694	56,461	4,775	0	4,775	402	4,373	5.9	7.7
80-90	39,426	2.82	84,706	188	2,946	4,201	12,859	64,961	5,537	0	5,537	416	5,121	6.0	7.9
90-100	27,668	2.82	94,689	229	2,951	4,540	13,968	73,599	6,314	0	6,314	426	5,888	6.2	8.0
100-250	84,157	2.83	140,313	446	2,948	5,749	18,040	114,137	9,961	0	9,962	507	9,455	6.7	8.3
250-500	11,416	2.87	335,138	1,736	2,926	8,806	30,001	295,355	26,272	0	26,272	860	25,412	7.6	8.6
500 +	4,967	2.77	1,384,852	6,473	2,879	26,911	98,088	1,266,221	113,535	4	113,539	4,792	108,747	7.9	8.6

**Quintile Distribution**

First 20%	320,570	1.12	1,503	75	71	235	2,239	2,222	129	0	129	52	77	5.1	3.5
Second 20%	320,570	1.70	13,598	33	547	448	3,487	9,414	654	0	654	223	431	3.2	4.6
Middle 20%	320,570	1.99	25,896	50	1,682	1,040	4,658	18,777	1,456	0	1,456	284	1,172	4.5	6.2
Fourth 20%	320,570	2.43	44,747	88	2,581	2,208	7,434	32,738	2,675	0	2,675	337	2,338	5.2	7.1
Next 15%	240,427	2.78	76,826	173	2,922	3,932	11,842	58,401	4,951	0	4,951	404	4,547	5.9	7.8
Next 4%	64,114	2.83	152,179	505	2,946	5,996	19,008	124,862	10,927	0	10,927	530	10,397	6.8	8.3
Top 1%	16,029	2.84	662,271	3,221	2,911	14,429	51,233	597,931	53,468	1	53,470	2,080	51,389	7.8	8.6

<b>Total</b>	<b>1,602,850</b>	<b>2.01</b>	<b>41,383</b>	<b>128</b>	<b>1,561</b>	<b>1,760</b>	<b>6,612</b>	<b>32,364</b>	<b>2,697</b>	<b>0</b>	<b>2,697</b>	<b>282</b>	<b>2,416</b>	<b>5.8</b>	<b>7.5</b>
--------------	------------------	-------------	---------------	------------	--------------	--------------	--------------	---------------	--------------	----------	--------------	------------	--------------	------------	------------

**TABLE C: DISTRIBUTION OF RETURNS BY TYPE**

**All 1999 returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Single		Joint		Separate		Head Household		Taxable		Itemized		Full-Year		Part-Year		Non-Resident	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Less than zero	16,562	6,784	41.0	8,750	52.8	395	2.4	633	3.8	73	0.4	9,456	57.1	11,475	69.3	884	5.3	4,203	25.4
0-5	187,078	146,957	78.6	25,384	13.6	3,112	1.7	11,625	6.2	94,472	50.5	21,658	11.6	133,098	71.1	17,979	9.6	36,001	19.2
5-10	167,181	117,702	70.4	24,718	14.8	3,085	1.8	21,676	13.0	121,502	72.7	24,321	14.5	139,349	83.4	13,832	8.3	14,000	8.4
10-15	154,290	88,725	57.5	36,091	23.4	2,937	1.9	26,537	17.2	122,167	79.2	32,740	21.2	135,516	87.8	9,158	5.9	9,616	6.2
15-20	141,348	73,121	51.7	40,124	28.4	2,841	2.0	25,262	17.9	123,598	87.4	36,591	25.9	127,439	90.2	6,268	4.4	7,641	5.4
20-25	120,434	58,678	48.7	39,425	32.7	2,767	2.3	19,564	16.2	111,194	92.3	37,310	31.0	109,213	90.7	4,539	3.8	6,682	5.5
25-30	104,817	49,018	46.8	38,915	37.1	2,408	2.3	14,476	13.8	99,492	94.9	40,516	38.7	95,468	91.1	3,315	3.2	6,034	5.8
30-35	91,337	39,200	42.9	39,783	43.6	1,828	2.0	10,526	11.5	87,956	96.3	42,932	47.0	83,146	91.0	2,633	2.9	5,558	6.1
35-40	79,755	29,261	36.7	41,304	51.8	1,306	1.6	7,884	9.9	77,368	97.0	44,728	56.1	72,937	91.5	1,990	2.5	4,828	6.1
40-45	70,455	22,107	31.4	41,355	58.7	958	1.4	6,035	8.6	68,710	97.5	44,573	63.3	64,654	91.8	1,719	2.4	4,082	5.8
45-50	62,501	16,930	27.1	40,461	64.7	674	1.1	4,436	7.1	61,254	98.0	43,353	69.4	57,702	92.3	1,346	2.2	3,453	5.5
50-60	103,638	20,796	20.1	76,683	74.0	910	0.9	5,249	5.1	101,857	98.3	79,680	76.9	96,734	93.3	1,985	1.9	4,919	4.7
60-70	78,983	11,520	14.6	64,432	81.6	496	0.6	2,535	3.2	77,840	98.6	66,388	84.1	74,564	94.4	1,266	1.6	3,153	4.0
70-80	56,837	6,617	11.6	48,532	85.4	303	0.5	1,385	2.4	56,167	98.8	50,516	88.9	53,888	94.8	875	1.5	2,074	3.6
80-90	39,426	4,162	10.6	34,332	87.1	157	0.4	775	2.0	39,053	99.1	35,991	91.3	37,548	95.2	604	1.5	1,274	3.2
90-100	27,668	2,749	9.9	24,280	87.8	137	0.5	502	1.8	27,460	99.2	25,678	92.8	26,407	95.4	477	1.7	784	2.8
100-250	84,157	8,652	10.3	73,529	87.4	406	0.5	1,570	1.9	83,647	99.4	79,523	94.5	80,401	95.5	1,473	1.8	2,283	2.7
250-500	11,416	1,259	11.0	9,867	86.4	71	0.6	219	1.9	11,337	99.3	10,894	95.4	10,835	94.9	177	1.6	404	3.5
500 +	4,967	583	11.7	4,211	84.8	73	1.5	100	2.0	4,914	98.9	4,734	95.3	4,592	92.5	97	2.0	278	5.6

**Quintile Distribution**

First 20%	320,570	238,587	74.4	50,205	15.7	5,650	1.8	26,128	8.2	179,864	56.1	46,822	14.6	240,926	75.2	28,966	9.0	50,678	15.8
Second 20%	320,570	181,938	56.8	77,142	24.1	6,208	1.9	55,282	17.2	259,184	80.9	70,972	22.1	283,021	88.3	18,166	5.7	19,383	6.0
Middle 20%	320,570	151,009	47.1	115,908	36.2	7,128	2.2	46,525	14.5	300,720	93.8	116,938	36.5	291,341	90.9	10,874	3.4	18,355	5.7
Fourth 20%	320,570	94,842	29.6	196,308	61.2	4,124	1.3	25,296	7.9	313,035	97.6	209,412	65.3	295,412	92.2	7,337	2.3	17,821	5.6
Next 15%	240,427	29,974	12.5	202,962	84.4	1,273	0.5	6,218	2.6	237,609	98.8	211,391	87.9	227,934	94.8	3,855	1.6	8,638	3.6
Next 4%	64,114	6,675	10.4	55,878	87.2	338	0.5	1,223	1.9	63,752	99.4	60,753	94.8	61,241	95.5	1,149	1.8	1,724	2.7
Top 1%	16,029	1,796	11.2	13,773	85.9	143	0.9	317	2.0	15,897	99.2	15,294	95.4	15,091	94.1	270	1.7	668	4.2

<b>Total</b>	<b>1,602,850</b>	<b>704,821</b>	<b>44.0</b>	<b>712,176</b>	<b>44.4</b>	<b>24,864</b>	<b>1.6</b>	<b>160,989</b>	<b>10.0</b>	<b>1,370,061</b>	<b>85.5</b>	<b>731,582</b>	<b>45.6</b>	<b>1,414,966</b>	<b>88.3</b>	<b>70,617</b>	<b>4.4</b>	<b>117,267</b>	<b>7.3</b>
--------------	------------------	----------------	-------------	----------------	-------------	---------------	------------	----------------	-------------	------------------	-------------	----------------	-------------	------------------	-------------	---------------	------------	----------------	------------

**TABLE G: STANDARD DEDUCTION RETURNS  
(Including Returns with Additional Deductions<sup>1</sup>)**

**All 1999 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	16,562	7,106	42.9	1,589	22.4	24	0.3	2,515	828	272	556	9,621	2,145	24
0-5	187,078	165,420	88.4	8,163	4.9	250	0.2	12,575	2,829	815	2,014	177,995	10,177	257
5-10	167,181	142,860	85.5	15,519	10.9	418	0.3	15,075	4,145	1,127	3,018	157,935	18,537	421
10-15	154,290	121,550	78.8	16,211	13.3	499	0.4	21,018	7,038	1,650	5,388	142,568	21,599	504
15-20	141,348	104,757	74.1	11,379	10.9	339	0.3	21,822	5,991	1,474	4,517	126,579	15,896	340
20-25	120,434	83,124	69.0	6,998	8.4	228	0.3	20,456	4,137	1,118	3,019	103,580	10,017	230
25-30	104,817	64,301	61.3	4,595	7.1	178	0.3	19,071	2,745	833	1,912	83,372	6,507	179
30-35	91,337	48,405	53.0	3,289	6.8	128	0.3	17,551	1,984	610	1,374	65,956	4,663	131
35-40	79,755	35,027	43.9	2,540	7.3	87	0.2	15,921	1,606	483	1,123	50,948	3,663	88
40-45	70,455	25,882	36.7	2,026	7.8	78	0.3	13,926	1,211	396	815	39,808	2,841	79
45-50	62,501	19,148	30.6	1,611	8.4	48	0.3	11,672	915	259	656	30,820	2,267	49
50-60	103,638	23,958	23.1	2,250	9.4	72	0.3	16,558	1,497	430	1,067	40,516	3,317	73
60-70	78,983	12,595	15.9	1,614	12.8	43	0.3	9,244	1,198	308	890	21,839	2,504	44
70-80	56,837	6,321	11.1	930	14.7	22	0.3	4,704	707	149	558	11,025	1,488	23
80-90	39,426	3,435	8.7	589	17.1	26	0.8	2,543	436	84	352	5,978	941	26
90-100	27,668	1,990	7.2	375	18.8	9	0.5	1,461	267	53	214	3,451	589	9
100-250	84,157	4,634	5.5	994	21.5	19	0.4	3,310	711	135	576	7,944	1,570	19
250-500	11,416	522	4.6	123	23.6	4	0.8	357	86	21	65	879	188	5
500 +	4,967	233	4.7	43	18.5	2	0.9	173	29	9	20	406	63	2

**Quintile Distribution**

First 20%	320,570	273,748	85.4	19,982	7.3	546	0.2	24,836	6,265	1,808	4,457	298,584	24,439	554
Second 20%	320,570	249,598	77.9	31,112	12.5	928	0.4	44,002	13,543	3,258	10,285	293,600	41,397	936
Middle 20%	320,570	203,632	63.5	15,975	7.8	561	0.3	57,105	9,461	2,675	6,786	260,737	22,761	566
Fourth 20%	320,570	111,158	34.7	8,759	7.9	304	0.3	59,757	5,410	1,661	3,749	170,915	12,508	309
Next 15%	240,427	29,036	12.1	4,092	14.1	119	0.4	21,357	3,026	702	2,324	50,393	6,416	121
Next 4%	64,114	3,361	5.2	756	22.5	10	0.3	2,380	543	92	451	5,741	1,207	10
Top 1%	16,029	735	4.6	162	22.0	6	0.8	515	112	30	82	1,250	244	7

<b>Total</b>	<b>1,602,850</b>	<b>871,268</b>	<b>54.4</b>	<b>80,838</b>	<b>9.3</b>	<b>2,474</b>	<b>0.3</b>	<b>209,952</b>	<b>38,360</b>	<b>10,226</b>	<b>28,134</b>	<b>1,081,220</b>	<b>108,972</b>	<b>2,503</b>
--------------	------------------	----------------	-------------	---------------	------------	--------------	------------	----------------	---------------	---------------	---------------	------------------	----------------	--------------

<sup>1</sup> 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 1999 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	16,562	7,699	46.5	791,744	102,837	4,219	57,378	13,600	10	18	1,800	9,456	57.1	82,133	8,686
0-5	187,078	17,549	9.4	1,169,001	66,614	13,880	110,896	7,990	2,549	629	247	21,658	11.6	67,753	3,128
5-10	167,181	15,804	9.5	384,610	24,336	15,627	41,563	2,660	9,637	5,813	603	24,321	14.5	169,678	6,977
10-15	154,290	20,620	13.4	422,801	20,504	23,896	38,048	1,592	15,568	14,610	938	32,740	21.2	248,525	7,591
15-20	141,348	24,800	17.5	401,673	16,196	30,402	43,745	1,439	15,651	19,919	1,273	36,591	25.9	302,849	8,277
20-25	120,434	27,380	22.7	369,905	13,510	33,374	49,669	1,488	11,979	19,070	1,592	37,310	31.0	317,244	8,503
25-30	104,817	32,498	31.0	438,539	13,494	37,919	69,724	1,839	9,555	18,012	1,885	40,516	38.7	354,204	8,742
30-35	91,337	36,263	39.7	464,092	12,798	41,036	84,074	2,049	8,240	17,859	2,167	42,932	47.0	383,245	8,927
35-40	79,755	39,094	49.0	553,413	14,156	43,253	103,060	2,383	7,369	17,974	2,439	44,728	56.1	417,806	9,341
40-45	70,455	40,136	57.0	534,901	13,327	43,429	115,415	2,658	6,674	17,813	2,669	44,573	63.3	430,963	9,669
45-50	62,501	39,948	63.9	554,457	13,879	42,432	125,020	2,946	5,847	16,677	2,852	43,353	69.4	439,278	10,133
50-60	103,638	75,426	72.8	1,186,215	15,727	78,227	280,463	3,585	10,776	33,817	3,138	79,680	76.9	862,033	10,819
60-70	78,983	64,113	81.2	1,048,897	16,360	65,402	271,726	4,155	9,186	32,810	3,572	66,388	84.1	781,192	11,767
70-80	56,837	49,294	86.7	908,186	18,424	49,903	257,669	5,163	6,949	27,422	3,946	50,516	88.9	646,096	12,790
80-90	39,426	35,324	89.6	696,075	19,705	35,619	206,036	5,784	4,910	20,582	4,192	35,991	91.3	496,781	13,803
90-100	27,668	25,347	91.6	545,766	21,532	25,410	166,301	6,545	3,545	15,667	4,419	25,678	92.8	380,533	14,819
100-250	84,157	78,927	93.8	2,488,201	31,525	78,648	860,007	10,935	12,629	63,983	5,066	79,523	94.5	1,504,383	18,918
250-500	11,416	10,856	95.1	675,352	62,210	10,765	263,560	24,483	1,788	11,475	6,418	10,894	95.4	340,954	31,297
500 +	4,967	4,693	94.5	1,060,449	225,964	4,659	426,206	91,480	796	5,582	7,013	4,734	95.3	486,520	102,771

**Quintile Distribution**

First 20%	320,570	35,606	11.1	2,218,932	62,319	28,072	196,199	6,989	8,303	3,745	451	46,822	14.6	259,420	554
Second 20%	320,570	45,898	14.3	883,902	19,258	53,921	86,702	1,608	32,401	33,376	1,030	70,972	22.1	553,231	780
Middle 20%	320,570	91,837	28.6	1,220,265	13,287	107,944	190,496	1,765	30,582	54,480	1,781	116,938	36.5	1,015,957	869
Fourth 20%	320,570	190,726	59.5	2,733,013	14,330	204,285	593,502	2,905	30,687	84,307	2,747	209,412	65.3	2,093,268	1,000
Next 15%	240,427	206,124	85.7	3,851,487	18,685	208,677	1,090,428	5,225	29,227	115,159	3,940	211,391	87.9	2,762,544	1,307
Next 4%	64,114	60,363	94.1	2,065,359	34,216	60,106	729,678	12,140	9,937	51,993	5,232	60,753	94.8	1,208,694	1,990
Top 1%	16,029	15,217	94.9	1,721,320	113,118	15,095	683,555	45,284	2,521	16,672	6,613	15,294	95.4	819,057	5,355
<b>Total</b>	<b>1,602,850</b>	<b>645,771</b>	<b>40.3</b>	<b>14,694,278</b>	<b>22,755</b>	<b>678,100</b>	<b>3,570,560</b>	<b>5,266</b>	<b>143,658</b>	<b>359,732</b>	<b>2,504</b>	<b>731,582</b>	<b>45.6</b>	<b>8,712,171</b>	<b>11,909</b>

**TABLE I: CREDITS AGAINST STATE TAX (THOUSANDS OF DOLLARS)**

**All 1999 returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Total Credits	Exemption Credits	Earned Income	Working Family	Retirement Income	Child Care	Elderly Care	Political Contributions	Tax Paid to Other States	Other Credits
Less than zero	16,562	13	12	0	0	0	0	0	0	1	0
0-5	187,078	4,485	4,043	209	12	10	11	1	5	173	21
5-10	167,181	20,009	17,405	1,765	199	162	67	19	26	275	91
10-15	154,290	32,980	27,020	3,487	991	441	418	30	57	339	196
15-20	141,348	37,697	30,055	2,939	2,262	545	1,126	15	89	390	276
20-25	120,434	33,907	27,982	1,494	1,848	557	1,167	3	100	437	320
25-30	104,817	29,760	26,101	393	1,077	498	847	0	114	392	337
30-35	91,337	26,697	24,261	4	529	357	618	0	128	485	314
35-40	79,755	24,884	22,930	0	257	202	530	0	152	476	339
40-45	70,455	23,320	21,690	0	94	47	467	0	167	506	350
45-50	62,501	21,722	20,286	0	32	0	440	0	182	439	343
50-60	103,638	38,192	35,565	0	5	0	760	0	391	802	670
60-70	78,983	30,771	28,316	0	0	0	457	0	390	915	694
70-80	56,837	22,833	20,891	0	0	0	136	0	346	813	647
80-90	39,426	16,406	14,680	0	0	0	21	0	289	741	676
90-100	27,668	11,782	10,298	0	0	0	6	0	235	631	612
100-250	84,157	42,668	31,453	0	0	0	5	0	899	5,989	4,322
250-500	11,416	9,818	4,299	0	0	0	0	0	174	4,039	1,307
500 +	4,967	23,802	1,786	0	0	0	0	0	91	19,982	1,943

**Quintile Distribution**

First 20%	320,570	16,636	14,770	1,159	97	95	46	9	20	363	76
Second 20%	320,570	71,487	58,124	6,793	2,897	958	1,336	54	139	732	455
Middle 20%	320,570	91,046	78,123	2,340	3,844	1,445	2,734	4	327	1,288	942
Fourth 20%	320,570	108,033	100,308	0	468	322	2,212	0	852	2,195	1,676
Next 15%	240,427	97,193	87,823	0	0	0	744	0	1,519	3,825	3,282
Next 4%	64,114	34,012	23,970	0	0	0	2	0	717	5,509	3,814
Top 1%	16,029	33,342	5,954	0	0	0	0	0	261	23,913	3,213

<b>Total</b>	<b>1,602,850</b>	<b>451,748</b>	<b>369,074</b>	<b>10,292</b>	<b>7,305</b>	<b>2,819</b>	<b>7,075</b>	<b>67</b>	<b>3,835</b>	<b>37,824</b>	<b>13,458</b>
--------------	------------------	----------------	----------------	---------------	--------------	--------------	--------------	-----------	--------------	---------------	---------------

**TABLE J: DISTRIBUTION OF RETURNS BY NUMBER OF PERSONAL EXEMPTIONS**

**All 1999 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	16,562	31,778	948	6,112	6,078	1,349	1,284	550	163	49	16
0-5	187,078	181,209	73,993	74,550	21,900	8,198	5,405	2,056	651	207	74	26	18	184
5-10	167,181	217,670	32,635	86,294	27,602	11,429	5,955	2,153	751	216	90	28	28	310
10-15	154,290	255,607	9,143	80,965	37,504	14,180	7,775	3,155	1,058	335	112	34	29	324
15-20	141,348	257,873	2,936	71,711	37,843	14,339	8,641	3,718	1,346	488	196	88	42	453
20-25	120,434	229,757	1,329	59,074	33,043	12,601	8,552	3,701	1,389	448	174	57	66	706
25-30	104,817	208,696	685	49,766	28,516	10,922	8,940	3,816	1,385	515	167	65	40	456
30-35	91,337	191,275	377	39,805	26,281	10,156	8,668	3,839	1,410	486	191	76	48	499
35-40	79,755	178,617	220	29,649	24,825	9,892	9,255	3,939	1,300	425	164	54	32	354
40-45	70,455	167,432	117	22,461	23,130	9,285	9,424	4,075	1,332	404	146	44	37	401
45-50	62,501	155,489	90	17,201	21,015	8,965	9,528	3,948	1,171	366	106	69	42	454
50-60	103,638	270,815	78	21,221	38,760	16,050	17,900	6,763	2,018	559	177	74	38	406
60-70	78,983	214,309	53	11,651	31,861	13,079	14,912	5,436	1,403	390	125	42	31	345
70-80	56,837	157,752	46	6,665	23,578	9,720	11,441	3,943	1,032	279	78	33	22	226
80-90	39,426	110,660	14	4,187	16,378	6,793	8,289	2,805	702	167	63	16	12	128
90-100	27,668	77,621	20	2,772	11,695	4,765	5,829	1,935	477	117	42	8	8	84
100-250	84,157	237,098	81	8,642	35,306	13,832	18,059	6,119	1,559	388	124	27	20	212
250-500	11,416	32,602	29	1,277	4,723	1,537	2,450	1,056	257	61	18	7	1	12
500 +	4,967	13,715	4	623	2,196	601	994	411	114	18	2	3	1	13

**Quintile Distribution**

First 20%	320,570	357,023	101,333	139,923	46,031	16,867	10,551	3,970	1,271	392	141	48	43	453
Second 20%	320,570	539,883	17,960	167,020	78,018	30,031	16,839	6,951	2,442	819	313	108	69	762
Middle 20%	320,570	631,083	2,682	152,593	88,322	33,816	25,634	11,114	4,115	1,403	526	207	158	1,710
Fourth 20%	320,570	772,485	560	96,335	107,473	43,892	45,127	18,555	5,829	1,797	605	243	154	1,665
Next 15%	240,427	663,366	164	30,241	98,737	40,623	48,050	16,676	4,247	1,128	364	117	80	859
Next 4%	64,114	180,800	67	6,659	26,882	10,373	13,733	4,713	1,249	301	96	25	16	167
Top 1%	16,029	45,335	32	1,855	6,771	2,091	3,367	1,439	365	78	20	9	2	25

<b>Total</b>	<b>1,602,850</b>	<b>3,189,975</b>	<b>122,798</b>	<b>594,626</b>	<b>452,234</b>	<b>177,693</b>	<b>163,301</b>	<b>63,418</b>	<b>19,518</b>	<b>5,918</b>	<b>2,065</b>	<b>757</b>	<b>522</b>	<b>5,641</b>
--------------	------------------	------------------	----------------	----------------	----------------	----------------	----------------	---------------	---------------	--------------	--------------	------------	------------	--------------

**TABLE J.1: DISTRIBUTION OF RETURNS BY EXEMPTIONS CLAIMED  
TOTAL, PERSONAL, DISABLED, AND DISABLED CHILD EXEMPTIONS**

**All 1999 returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Total Oregon Exemptions	Total Personal Exemptions	Disabled Exemptions			Disabled Child Exemptions							
				One	Two	Total	One	Two	Three	Four	Five or More		Total	
											Number of Returns	Number of Exemptions		
Less than zero	16,562	32,048	31,778	203	12	227	31	3	2	0	0	0	0	43
0-5	187,078	182,671	181,209	1,155	40	1,235	200	12	1	0	0	0	0	227
5-10	167,181	219,950	217,670	1,813	48	1,909	312	23	3	1	0	0	0	371
10-15	154,290	258,457	255,607	2,180	88	2,356	433	23	5	0	0	0	0	494
15-20	141,348	260,651	257,873	2,003	86	2,175	497	45	4	1	0	0	0	603
20-25	120,434	232,097	229,757	1,556	59	1,674	525	57	4	0	2	15	666	
25-30	104,817	210,780	208,696	1,252	48	1,348	589	63	4	1	1	5	736	
30-35	91,337	192,973	191,275	997	41	1,079	482	54	8	0	1	5	619	
35-40	79,755	180,163	178,617	858	30	918	493	51	11	0	0	0	628	
40-45	70,455	168,824	167,432	762	23	808	476	47	2	2	0	0	584	
45-50	62,501	156,710	155,489	608	20	648	469	42	5	0	1	5	573	
50-60	103,638	272,980	270,815	1,134	36	1,206	795	62	8	4	0	0	959	
60-70	78,983	216,044	214,309	886	30	946	644	55	9	2	0	0	789	
70-80	56,837	158,842	157,752	568	20	608	389	29	7	2	1	6	482	
80-90	39,426	111,363	110,660	368	9	386	267	25	0	0	0	0	317	
90-100	27,668	78,080	77,621	225	7	239	200	10	0	0	0	0	220	
100-250	84,157	238,398	237,098	642	25	692	501	41	5	1	1	6	608	
250-500	11,416	32,740	32,602	61	2	65	64	3	1	0	0	0	73	
500 +	4,967	13,747	13,715	17	0	17	15	0	0	0	0	0	15	

**Quintile Distribution**

First 20%	320,570	360,265	357,023	2,578	81	2,740	423	30	5	1	0	0	502
Second 20%	320,570	545,810	539,883	4,437	184	4,805	954	67	10	1	0	0	1,122
Middle 20%	320,570	637,281	631,083	3,917	148	4,213	1,585	167	14	1	3	20	1,985
Fourth 20%	320,570	778,819	772,485	3,391	109	3,609	2,194	210	27	5	2	10	2,725
Next 15%	240,427	668,082	663,366	2,402	84	2,570	1,791	136	17	5	2	12	2,146
Next 4%	64,114	181,760	180,800	487	16	519	358	32	5	1	0	0	441
Top 1%	16,029	45,501	45,335	76	2	80	77	3	1	0	0	0	86

<b>Total</b>	<b>1,602,850</b>	<b>3,217,518</b>	<b>3,189,975</b>	<b>17,288</b>	<b>624</b>	<b>18,536</b>	<b>7,382</b>	<b>645</b>	<b>79</b>	<b>14</b>	<b>7</b>	<b>42</b>	<b>9,007</b>
--------------	------------------	------------------	------------------	---------------	------------	---------------	--------------	------------	-----------	-----------	----------	-----------	--------------



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

**All 1999 returns**

<b>AGI Category Distribution</b>											
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
Less than zero	16,562	184	4,461	3,629	63	7,969	0	0	0	0	0
0-5	187,078	7,323	22,063	2,274	1,944	18,959	7	5	9	5	6
5-10	167,181	28,935	43,625	2,809	5,274	22,773	8	6	11	6	8
10-15	154,290	56,684	70,832	5,947	8,691	28,788	7	5	10	6	7
15-20	141,348	89,129	102,036	9,017	10,220	32,144	7	5	11	6	7
20-25	120,434	114,674	124,416	10,037	10,767	30,545	7	5	10	6	6
25-30	104,817	133,583	142,038	10,833	10,911	30,200	8	5	10	7	6
30-35	91,337	144,812	152,270	11,671	11,003	30,132	8	5	9	7	6
35-40	79,755	149,765	156,511	12,071	10,895	29,712	8	5	10	7	6
40-45	70,455	153,923	158,778	12,701	11,013	28,568	7	5	9	7	6
45-50	62,501	156,676	158,855	13,166	11,208	26,553	7	4	9	6	5
50-60	103,638	308,394	305,366	28,137	22,063	47,172	12	7	15	12	9
60-70	78,983	288,395	275,867	28,957	21,166	37,595	9	5	11	9	7
70-80	56,837	248,558	231,276	27,879	18,854	29,450	9	5	11	9	7
80-90	39,426	201,913	182,811	25,479	15,906	22,284	6	4	9	6	5
90-100	27,668	162,909	141,851	24,237	13,754	16,933	5	2	6	5	3
100-250	84,157	795,669	566,141	208,252	94,506	73,229	14	8	18	15	11
250-500	11,416	290,105	150,831	121,351	42,336	24,413	2	1	3	2	1
500 +	4,967	540,146	159,227	338,898	92,611	50,591	1	1	3	1	0
<b>Quintile Distribution</b>											
First 20%	320,570	24,785	54,050	7,578	5,171	42,015	12	10	17	9	12
Second 20%	320,570	138,237	167,516	14,314	19,028	62,620	16	11	22	13	14
Middle 20%	320,570	375,842	401,818	31,526	31,932	89,434	22	16	29	19	18
Fourth 20%	320,570	749,409	763,546	63,546	53,910	131,593	34	21	42	33	26
Next 15%	240,427	1,093,220	999,063	135,154	86,630	127,627	36	18	43	35	27
Next 4%	64,114	666,561	456,702	187,270	82,731	60,142	10	6	14	11	8
Top 1%	16,029	823,721	306,560	457,956	133,782	74,577	2	1	6	3	2
<b>Total</b>	<b>1,602,850</b>	<b>3,871,776</b>	<b>3,149,255</b>	<b>897,345</b>	<b>413,185</b>	<b>588,009</b>	<b>132</b>	<b>84</b>	<b>174</b>	<b>123</b>	<b>108</b>



## **Tables for All Full-Year 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.



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

**1999 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	11,475	20,431	-524,372	9,456	308	12,835	95,744	1,171	98	0	98	9	89
0-5	133,098	92,131	357,812	2,576	3,167	6,243	275,718	137,834	7,127	0	7,127	3,047	4,080
5-10	139,349	168,989	1,042,081	2,764	19,182	21,240	398,624	648,083	38,962	1	38,963	17,225	21,739
10-15	135,516	220,803	1,694,035	3,816	57,350	53,734	484,049	1,141,489	77,143	0	77,143	30,143	47,000
15-20	127,439	230,550	2,222,861	3,801	108,036	78,904	508,137	1,563,574	113,092	1	113,093	35,030	78,063
20-25	109,213	206,575	2,450,218	4,103	151,284	93,664	472,069	1,761,521	133,609	0	133,609	31,399	102,211
25-30	95,468	188,874	2,620,517	5,873	181,649	108,880	460,826	1,891,898	147,774	0	147,774	27,584	120,190
30-35	83,146	172,718	2,696,663	4,474	185,743	121,829	458,321	1,948,217	154,977	0	154,978	24,506	130,471
35-40	72,937	162,821	2,730,960	5,893	177,796	133,630	466,100	1,971,047	158,612	3	158,615	22,900	135,715
40-45	64,654	153,785	2,744,584	4,853	167,991	141,505	460,765	1,987,782	161,543	0	161,544	21,525	140,018
45-50	57,702	143,664	2,738,286	5,899	157,180	141,235	454,598	1,997,588	163,758	0	163,758	20,159	143,599
50-60	96,734	253,661	5,301,695	10,430	275,829	289,492	869,776	3,888,011	321,814	4	321,817	35,720	286,097
60-70	74,564	203,357	4,828,193	9,960	219,091	270,930	774,419	3,581,947	299,926	4	299,930	28,854	271,076
70-80	53,888	150,211	4,026,253	8,928	159,855	214,153	632,754	3,032,562	256,382	1	256,382	21,373	235,009
80-90	37,548	105,877	3,180,706	6,998	111,915	162,639	484,535	2,431,464	207,200	1	207,200	15,357	191,843
90-100	26,407	74,424	2,500,604	6,183	78,860	123,534	370,414	1,937,659	166,175	2	166,177	10,998	155,179
100-250	80,401	227,778	11,279,132	35,985	240,234	471,212	1,453,952	9,155,871	798,993	14	799,007	38,013	760,993
250-500	10,835	31,196	3,628,644	16,494	32,359	94,844	323,691	3,195,757	284,251	0	284,251	7,633	276,619
500 +	4,592	12,784	6,288,376	29,415	13,664	119,792	445,054	5,750,518	516,129	18	516,147	13,728	502,418

**Quintile Distribution**

First 20%	282,993	280,190	866,247	14,777	22,414	40,047	766,942	781,068	45,800	1	45,801	20,116	25,685
Second 20%	282,993	488,409	4,316,077	8,164	187,676	147,236	1,075,593	2,989,316	211,371	1	211,372	70,852	140,520
Middle 20%	282,993	563,470	7,883,703	14,936	530,347	333,509	1,397,815	5,688,922	444,899	2	444,902	82,361	362,541
Fourth 20%	282,993	697,037	13,325,391	26,750	760,347	699,524	2,214,760	9,713,405	795,987	5	795,992	97,913	698,079
Next 15%	212,245	590,515	16,893,404	38,580	629,355	885,151	2,596,948	12,840,795	1,090,567	7	1,090,574	85,323	1,005,251
Next 4%	56,599	160,780	8,931,973	29,761	169,150	349,546	1,101,464	7,345,882	643,511	14	643,525	28,032	615,493
Top 1%	14,150	40,228	9,590,455	44,933	42,202	205,279	736,024	8,664,607	775,429	18	775,447	20,607	754,840

<b>Total</b>	<b>1,414,966</b>	<b>2,820,629</b>	<b>61,807,250</b>	<b>177,901</b>	<b>2,341,492</b>	<b>2,660,293</b>	<b>9,889,546</b>	<b>48,023,995</b>	<b>4,007,564</b>	<b>49</b>	<b>4,007,612</b>	<b>405,203</b>	<b>3,602,410</b>
--------------	------------------	------------------	-------------------	----------------	------------------	------------------	------------------	-------------------	------------------	-----------	------------------	----------------	------------------

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	11,475	1.78	-45,701	824	27	1,119	8,344	102	9	0	9	1	8	0.0	7.8
0-5	133,098	0.69	2,688	19	24	47	2,072	1,036	54	0	54	23	31	1.2	3.0
5-10	139,349	1.21	7,478	20	138	152	2,861	4,651	280	0	280	124	156	2.1	3.4
10-15	135,516	1.63	12,501	28	423	397	3,572	8,423	569	0	569	222	347	2.8	4.1
15-20	127,439	1.81	17,443	30	848	619	3,987	12,269	887	0	887	275	613	3.5	5.0
20-25	109,213	1.89	22,435	38	1,385	858	4,322	16,129	1,223	0	1,223	288	936	4.2	5.8
25-30	95,468	1.98	27,449	62	1,903	1,140	4,827	19,817	1,548	0	1,548	289	1,259	4.6	6.4
30-35	83,146	2.08	32,433	54	2,234	1,465	5,512	23,431	1,864	0	1,864	295	1,569	4.8	6.7
35-40	72,937	2.23	37,443	81	2,438	1,832	6,390	27,024	2,175	0	2,175	314	1,861	5.0	6.9
40-45	64,654	2.38	42,450	75	2,598	2,189	7,127	30,745	2,499	0	2,499	333	2,166	5.1	7.0
45-50	57,702	2.49	47,456	102	2,724	2,448	7,878	34,619	2,838	0	2,838	349	2,489	5.2	7.2
50-60	96,734	2.62	54,807	108	2,851	2,993	8,991	40,193	3,327	0	3,327	369	2,958	5.4	7.4
60-70	74,564	2.73	64,752	134	2,938	3,634	10,386	48,039	4,022	0	4,022	387	3,635	5.6	7.6
70-80	53,888	2.79	74,715	166	2,966	3,974	11,742	56,275	4,758	0	4,758	397	4,361	5.8	7.7
80-90	37,548	2.82	84,710	186	2,981	4,331	12,904	64,756	5,518	0	5,518	409	5,109	6.0	7.9
90-100	26,407	2.82	94,695	234	2,986	4,678	14,027	73,377	6,293	0	6,293	416	5,876	6.2	8.0
100-250	80,401	2.83	140,286	448	2,988	5,861	18,084	113,878	9,938	0	9,938	473	9,465	6.7	8.3
250-500	10,835	2.88	334,900	1,522	2,986	8,753	29,875	294,948	26,235	0	26,235	704	25,530	7.6	8.7
500 +	4,592	2.78	1,369,420	6,406	2,976	26,087	96,919	1,252,290	112,397	4	112,401	2,990	109,412	8.0	8.7

**Quintile Distribution**

First 20%	282,993	0.99	3,061	52	79	142	2,710	2,760	162	0	162	71	91	3.0	3.3
Second 20%	282,993	1.73	15,252	29	663	520	3,801	10,563	747	0	747	250	497	3.3	4.7
Middle 20%	282,993	1.99	27,858	53	1,874	1,179	4,939	20,103	1,572	0	1,572	291	1,281	4.6	6.4
Fourth 20%	282,993	2.46	47,087	95	2,687	2,472	7,826	34,324	2,813	0	2,813	346	2,467	5.2	7.2
Next 15%	212,245	2.78	79,594	182	2,965	4,170	12,236	60,500	5,138	0	5,138	402	4,736	6.0	7.8
Next 4%	56,599	2.84	157,811	526	2,989	6,176	19,461	129,788	11,370	0	11,370	495	10,875	6.9	8.4
Top 1%	14,150	2.84	677,771	3,175	2,982	14,507	52,016	612,340	54,801	1	54,802	1,456	53,346	7.9	8.7
<b>Total</b>	<b>1,414,966</b>	<b>1.99</b>	<b>43,681</b>	<b>126</b>	<b>1,655</b>	<b>1,880</b>	<b>6,989</b>	<b>33,940</b>	<b>2,832</b>	<b>0</b>	<b>2,832</b>	<b>286</b>	<b>2,546</b>	<b>5.8</b>	<b>7.5</b>

**TABLE C: DISTRIBUTION OF RETURNS BY TYPE**

**1999 Full-year returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Single		Joint		Separate		Head of Household		Taxable		Itemized	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Less than zero	11,475	5,340	46.5	5,373	46.8	283	2.5	479	4.2	28	0.2	5,717	49.8
0-5	133,098	116,412	87.5	7,034	5.3	1,563	1.2	8,089	6.1	57,821	43.4	5,922	4.4
5-10	139,349	102,896	73.8	15,143	10.9	2,346	1.7	18,964	13.6	96,769	69.4	16,653	12.0
10-15	135,516	79,998	59.0	28,288	20.9	2,473	1.8	24,757	18.3	104,912	77.4	26,527	19.6
15-20	127,439	67,494	53.0	33,416	26.2	2,529	2.0	24,000	18.8	110,470	86.7	31,170	24.5
20-25	109,213	54,614	50.0	33,516	30.7	2,528	2.3	18,555	17.0	100,394	91.9	32,232	29.5
25-30	95,468	45,957	48.1	33,575	35.2	2,208	2.3	13,728	14.4	90,414	94.7	35,549	37.2
30-35	83,146	36,777	44.2	34,727	41.8	1,671	2.0	9,971	12.0	79,933	96.1	37,980	45.7
35-40	72,937	27,485	37.7	36,810	50.5	1,199	1.6	7,443	10.2	70,686	96.9	40,145	55.0
40-45	64,654	20,743	32.1	37,424	57.9	856	1.3	5,631	8.7	63,015	97.5	40,367	62.4
45-50	57,702	15,913	27.6	37,014	64.1	614	1.1	4,161	7.2	56,543	98.0	39,706	68.8
50-60	96,734	19,626	20.3	71,394	73.8	811	0.8	4,903	5.1	95,051	98.3	73,996	76.5
60-70	74,564	10,884	14.6	60,861	81.6	431	0.6	2,388	3.2	73,489	98.6	62,611	84.0
70-80	53,888	6,248	11.6	46,068	85.5	268	0.5	1,304	2.4	53,271	98.9	47,933	88.9
80-90	37,548	3,949	10.5	32,739	87.2	132	0.4	728	1.9	37,214	99.1	34,303	91.4
90-100	26,407	2,608	9.9	23,216	87.9	115	0.4	468	1.8	26,214	99.3	24,537	92.9
100-250	80,401	8,184	10.2	70,399	87.6	331	0.4	1,487	1.8	80,017	99.5	76,077	94.6
250-500	10,835	1,162	10.7	9,403	86.8	58	0.5	212	2.0	10,802	99.7	10,350	95.5
500 +	4,592	520	11.3	3,932	85.6	51	1.1	89	1.9	4,580	99.7	4,380	95.4
<b>Quintile Distribution</b>													
First 20%	282,993	224,037	79.2	27,401	9.7	4,175	1.5	27,380	9.7	153,952	54.4	28,150	9.9
Second 20%	282,993	157,745	55.7	67,414	23.8	5,458	1.9	52,376	18.5	233,286	82.4	63,019	22.3
Middle 20%	282,993	133,461	47.2	102,989	36.4	6,219	2.2	40,324	14.2	267,312	94.5	107,902	38.1
Fourth 20%	282,993	78,881	27.9	180,020	63.6	3,271	1.2	20,821	7.4	276,644	97.8	191,108	67.5
Next 15%	212,245	25,273	11.9	180,893	85.2	982	0.5	5,097	2.4	209,944	98.9	188,680	88.9
Next 4%	56,599	5,857	10.3	49,403	87.3	257	0.5	1,082	1.9	56,378	99.6	53,798	95.1
Top 1%	14,150	1,556	11.0	12,212	86.3	105	0.7	277	2.0	14,107	99.7	13,498	95.4
<b>Total</b>	<b>1,414,966</b>	<b>626,810</b>	<b>44.3</b>	<b>620,332</b>	<b>43.8</b>	<b>20,467</b>	<b>1.4</b>	<b>147,357</b>	<b>10.4</b>	<b>1,211,623</b>	<b>85.6</b>	<b>646,155</b>	<b>45.7</b>

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

**1999 Full-year returns**

<b>AGI Category Distribution</b>											
AGI Level (\$000)	Number of Returns	Adjusted Gross Income	Wages, Salaries, Tips	Taxable Dividends and Interest	Business Income	Capital Gains and Supplemental Income	Taxable Pensions	Miscellaneous Income	Farm Income	All Other Income <sup>1</sup>	Adjustments
Less than zero	11,475	-524,372	70,060	42,649	-54,231	101,400	18,581	-228,816	-65,165	-403,430	5,371
0-5	133,098	357,812	284,260	35,450	16,062	17,377	15,768	-6,362	-5,891	7,420	6,273
5-10	139,349	1,042,081	722,696	90,573	61,379	27,346	100,800	2,588	-7,306	58,077	14,072
10-15	135,516	1,694,035	1,130,946	137,279	84,110	38,186	223,709	12,229	-9,438	97,301	20,287
15-20	127,439	2,222,861	1,553,125	145,083	93,426	45,875	281,734	14,780	-9,870	123,773	25,064
20-25	109,213	2,450,218	1,793,430	126,085	94,448	46,542	269,392	17,078	-8,748	139,497	27,506
25-30	95,468	2,620,517	1,964,022	115,245	97,520	49,773	264,451	17,345	-8,592	150,796	30,043
30-35	83,146	2,696,663	2,027,523	111,727	96,005	51,590	267,184	19,819	-7,129	160,550	30,606
35-40	72,937	2,730,960	2,051,618	105,007	96,616	54,414	274,535	24,965	-7,369	162,058	30,884
40-45	64,654	2,744,584	2,056,225	105,516	94,976	60,757	277,402	25,961	-8,778	162,493	29,968
45-50	57,702	2,738,286	2,053,618	104,457	93,968	64,685	276,875	28,011	-7,039	152,412	28,700
50-60	96,734	5,301,695	3,908,673	199,690	176,545	135,798	559,400	72,244	-12,700	315,067	53,022
60-70	74,564	4,828,193	3,516,774	189,639	157,817	151,854	538,530	75,922	-10,834	253,332	44,842
70-80	53,888	4,026,253	2,898,761	162,786	134,096	149,270	453,537	80,949	-6,921	190,836	37,061
80-90	37,548	3,180,706	2,264,220	135,850	113,253	140,571	346,192	83,077	-6,036	134,799	31,219
90-100	26,407	2,500,604	1,733,034	114,300	97,528	133,627	269,670	84,965	-3,538	97,466	26,448
100-250	80,401	11,279,132	6,678,357	680,291	691,040	1,129,040	1,035,837	858,219	-8,381	396,007	181,278
250-500	10,835	3,628,644	1,714,379	275,438	226,861	658,931	157,037	554,853	-1,855	99,049	56,048
500 +	4,592	6,288,376	1,672,486	583,728	113,297	2,350,552	85,003	1,337,177	-9,282	179,225	23,808
<b>Quintile Distribution</b>											
First 20%	282,993	866,247	1,070,834	167,880	22,705	145,909	134,048	-232,699	-78,305	-338,502	25,574
Second 20%	282,993	4,316,077	2,971,921	305,152	193,562	91,363	551,942	29,677	-20,578	242,839	49,801
Middle 20%	282,993	7,883,703	5,884,658	351,059	291,169	150,172	805,702	55,325	-24,530	460,054	89,907
Fourth 20%	282,993	13,325,391	9,920,532	506,855	453,427	316,326	1,372,196	152,107	-35,666	779,201	139,588
Next 15%	212,245	16,893,404	11,958,224	726,330	614,718	737,111	1,859,421	432,331	-28,605	762,520	168,646
Next 4%	56,599	8,931,973	5,067,069	565,420	591,798	1,007,583	769,370	788,875	-6,542	303,525	155,126
Top 1%	14,150	9,590,455	3,220,968	838,095	317,336	2,959,123	222,959	1,849,388	-10,647	267,093	73,860
<b>Total</b>	<b>1,414,966</b>	<b>61,807,250</b>	<b>40,094,207</b>	<b>3,460,792</b>	<b>2,484,716</b>	<b>5,407,588</b>	<b>5,715,638</b>	<b>3,075,004</b>	<b>-204,874</b>	<b>2,476,730</b>	<b>702,502</b>

<sup>1</sup>All 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**

**1999 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Wages, Salaries, Tips and Other Compensation					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	3,582	31.2	70,060	19,559	13.4	8,061	70.2	32,507	4,033	6.2	3,969	34.6	10,142	2,555	1.9
0-5	101,518	76.3	284,260	2,800	79.4	43,733	32.9	21,993	503	6.1	20,707	15.6	13,456	650	3.8
5-10	104,131	74.7	722,696	6,940	69.4	50,871	36.5	64,253	1,263	6.2	19,364	13.9	26,320	1,359	2.5
10-15	98,294	72.5	1,130,946	11,506	66.8	54,193	40.0	98,980	1,826	5.8	20,668	15.3	38,298	1,853	2.3
15-20	96,708	75.9	1,553,125	16,060	69.9	53,637	42.1	103,697	1,933	4.7	19,979	15.7	41,386	2,071	1.9
20-25	86,878	79.5	1,793,430	20,643	73.2	49,388	45.2	89,203	1,806	3.6	17,451	16.0	36,882	2,113	1.5
25-30	78,060	81.8	1,964,022	25,160	74.9	48,089	50.4	80,591	1,676	3.1	16,855	17.7	34,654	2,056	1.3
30-35	68,710	82.6	2,027,523	29,508	75.2	46,423	55.8	76,105	1,639	2.8	16,520	19.9	35,622	2,156	1.3
35-40	60,808	83.4	2,051,618	33,739	75.1	45,068	61.8	71,122	1,578	2.6	16,487	22.6	33,885	2,055	1.2
40-45	54,229	83.9	2,056,225	37,917	74.9	43,332	67.0	70,577	1,629	2.6	16,603	25.7	34,939	2,104	1.3
45-50	48,758	84.5	2,053,618	42,119	75.0	40,835	70.8	68,060	1,667	2.5	16,250	28.2	36,397	2,240	1.3
50-60	81,623	84.4	3,908,673	47,887	73.7	72,931	75.4	129,203	1,772	2.4	30,988	32.0	70,487	2,275	1.3
60-70	63,345	85.0	3,516,774	55,518	72.8	60,819	81.6	120,123	1,975	2.5	28,656	38.4	69,517	2,426	1.4
70-80	45,911	85.2	2,898,761	63,139	72.0	46,009	85.4	100,673	2,188	2.5	24,043	44.6	62,112	2,583	1.5
80-90	32,072	85.4	2,264,220	70,598	71.2	32,987	87.9	82,046	2,487	2.6	18,772	50.0	53,804	2,866	1.7
90-100	22,530	85.3	1,733,034	76,921	69.3	23,767	90.0	67,757	2,851	2.7	14,635	55.4	46,543	3,180	1.9
100-250	66,274	82.4	6,678,357	100,769	59.2	74,772	93.0	371,482	4,968	3.3	55,726	69.3	308,809	5,542	2.7
250-500	8,649	79.8	1,714,379	198,217	47.2	10,512	97.0	142,911	13,595	3.9	9,296	85.8	132,526	14,256	3.7
500 +	3,724	81.1	1,672,486	449,110	26.6	4,528	98.6	303,887	67,113	4.8	4,248	92.5	279,841	65,876	4.5

**Quintile Distribution**

First 20%	208,556	73.7	1,070,834	5,135	123.6	102,299	36.1	118,194	1,155	13.6	43,899	15.5	49,686	1,132	5.7
Second 20%	210,722	74.5	2,971,921	14,104	68.9	116,500	41.2	218,841	1,878	5.1	43,812	15.5	86,312	1,970	2.0
Middle 20%	230,476	81.4	5,884,658	25,533	74.6	144,110	50.9	244,004	1,693	3.1	50,842	18.0	107,055	2,106	1.4
Fourth 20%	237,993	84.1	9,920,532	41,684	74.4	197,824	69.9	333,073	1,684	2.5	79,163	28.0	173,782	2,195	1.3
Next 15%	180,560	85.1	11,958,224	66,229	70.8	182,247	85.9	440,338	2,416	2.6	99,684	47.0	285,992	2,869	1.7
Next 4%	46,153	81.5	5,067,069	109,789	56.7	53,165	93.9	305,050	5,738	3.4	41,326	73.0	260,370	6,300	2.9
Top 1%	11,344	80.2	3,220,968	283,936	33.6	13,810	97.6	435,670	31,547	4.5	12,491	88.3	402,425	32,217	4.2

<b>Total</b>	<b>1,125,804</b>	<b>79.6</b>	<b>40,094,207</b>	<b>35,614</b>	<b>64.9</b>	<b>809,955</b>	<b>57.2</b>	<b>2,095,171</b>	<b>2,587</b>	<b>3.4</b>	<b>371,217</b>	<b>26.2</b>	<b>1,365,621</b>	<b>3,679</b>	<b>2.2</b>
--------------	------------------	-------------	-------------------	---------------	-------------	----------------	-------------	------------------	--------------	------------	----------------	-------------	------------------	--------------	------------

**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)  
TAX REFUND, ALIMONY, AND UNEMPLOYMENT INCOME**

**1999 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Taxable 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	1,699	14.8	3,846	2,264	0.7	35	0.3	475	13,571	0.1	281	2.4	955	3,399	0.2
0-5	2,173	1.6	1,051	484	0.3	134	0.1	364	2,716	0.1	3,147	2.4	4,332	1,377	1.2
5-10	4,687	3.4	2,044	436	0.2	619	0.4	3,181	5,139	0.3	10,419	7.5	19,060	1,829	1.8
10-15	8,456	6.2	3,927	464	0.2	786	0.6	5,130	6,527	0.3	14,216	10.5	30,919	2,175	1.8
15-20	12,795	10.0	6,524	510	0.3	843	0.7	5,838	6,925	0.3	13,174	10.3	33,428	2,537	1.5
20-25	15,916	14.6	9,296	584	0.4	795	0.7	5,889	7,408	0.2	11,091	10.2	30,290	2,731	1.2
25-30	20,383	21.4	12,654	621	0.5	785	0.8	6,781	8,638	0.3	9,710	10.2	27,998	2,883	1.1
30-35	24,123	29.0	16,158	670	0.6	701	0.8	6,469	9,228	0.2	8,310	10.0	24,317	2,926	0.9
35-40	27,500	37.7	19,337	703	0.7	538	0.7	5,304	9,859	0.2	7,373	10.1	21,258	2,883	0.8
40-45	29,180	45.1	21,838	748	0.8	390	0.6	4,709	12,074	0.2	6,485	10.0	18,519	2,856	0.7
45-50	30,234	52.4	23,426	775	0.9	318	0.6	4,307	13,544	0.2	5,660	9.8	16,049	2,836	0.6
50-60	59,289	61.3	49,216	830	0.9	420	0.4	6,324	15,057	0.1	8,961	9.3	25,744	2,873	0.5
60-70	53,142	71.3	48,228	908	1.0	285	0.4	5,475	19,211	0.1	5,975	8.0	17,581	2,942	0.4
70-80	42,140	78.2	42,361	1,005	1.1	185	0.3	3,598	19,449	0.1	3,533	6.6	11,004	3,115	0.3
80-90	30,914	82.3	35,197	1,139	1.1	110	0.3	2,231	20,282	0.1	2,097	5.6	6,526	3,112	0.2
90-100	22,497	85.2	28,405	1,263	1.1	89	0.3	2,369	26,618	0.1	1,213	4.6	4,089	3,371	0.2
100-250	70,722	88.0	123,751	1,750	1.1	251	0.3	8,666	34,526	0.1	2,525	3.1	9,382	3,716	0.1
250-500	9,630	88.9	33,464	3,475	0.9	25	0.2	1,379	55,160	0.0	136	1.3	525	3,860	0.0
500 +	3,964	86.3	47,153	11,895	0.7	9	0.2	623	69,222	0.0	25	0.5	127	5,080	0.0

**Quintile Distribution**

First 20%	8,518	3.0	6,918	812	0.8	786	0.3	4,007	5,098	0.5	13,760	4.9	24,191	1,758	2.8
Second 20%	23,674	8.4	11,777	497	0.3	1,770	0.6	11,983	6,770	0.3	29,428	10.4	69,784	2,371	1.6
Middle 20%	62,944	22.2	40,143	638	0.5	2,248	0.8	19,094	8,494	0.2	28,562	10.1	81,537	2,855	1.0
Fourth 20%	144,791	51.2	113,525	784	0.9	1,581	0.6	20,090	12,707	0.2	27,529	9.7	78,706	2,859	0.6
Next 15%	166,940	78.7	182,620	1,094	1.1	731	0.3	15,720	21,505	0.1	13,398	6.3	41,425	3,092	0.2
Next 4%	50,142	88.6	95,593	1,906	1.1	172	0.3	6,499	37,785	0.1	1,513	2.7	5,881	3,887	0.1
Top 1%	12,435	87.9	77,301	6,216	0.8	30	0.2	1,720	57,333	0.0	141	1.0	579	4,106	0.0

<b>Total</b>	<b>469,444</b>	<b>33.2</b>	<b>527,876</b>	<b>1,124</b>	<b>0.9</b>	<b>7,318</b>	<b>0.5</b>	<b>79,113</b>	<b>10,811</b>	<b>0.1</b>	<b>114,331</b>	<b>8.1</b>	<b>302,102</b>	<b>2,642</b>	<b>0.5</b>
--------------	----------------	-------------	----------------	--------------	------------	--------------	------------	---------------	---------------	------------	----------------	------------	----------------	--------------	------------

**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)**  
**IRA DISTRIBUTION, PENSION, AND TAXABLE SOCIAL SECURITY INCOME**

**1999 Full-year returns**

**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	620	5.4	6,478	10,448	1.2	1,613	14.1	12,037	7,462	2.3	22	0.2	67	3,045	0.0
0-5	1,360	1.0	3,297	2,424	0.9	4,251	3.2	12,235	2,878	3.4	106	0.1	236	2,226	0.1
5-10	5,476	3.9	17,047	3,113	1.6	16,975	12.2	82,893	4,883	8.0	223	0.2	860	3,857	0.1
10-15	9,011	6.6	35,968	3,992	2.1	25,506	18.8	186,283	7,303	11.0	389	0.3	1,459	3,751	0.1
15-20	9,227	7.2	46,187	5,006	2.1	24,310	19.1	232,651	9,570	10.5	1,737	1.4	2,897	1,668	0.1
20-25	7,633	7.0	42,552	5,575	1.7	19,291	17.7	216,481	11,222	8.8	8,404	7.7	10,358	1,233	0.4
25-30	6,682	7.0	41,261	6,175	1.6	15,833	16.6	196,969	12,440	7.5	12,383	13.0	26,221	2,117	1.0
30-35	6,198	7.5	40,171	6,481	1.5	14,040	16.9	187,104	13,326	6.9	11,925	14.3	39,909	3,347	1.5
35-40	5,605	7.7	38,761	6,915	1.4	12,680	17.4	185,112	14,599	6.8	10,350	14.2	50,661	4,895	1.9
40-45	5,278	8.2	38,762	7,344	1.4	11,798	18.2	179,622	15,225	6.5	9,302	14.4	59,017	6,345	2.2
45-50	5,122	8.9	40,977	8,000	1.5	10,703	18.5	172,563	16,123	6.3	7,820	13.6	63,336	8,099	2.3
50-60	9,462	9.8	83,648	8,840	1.6	19,432	20.1	341,323	17,565	6.4	13,943	14.4	134,429	9,641	2.5
60-70	8,423	11.3	85,005	10,092	1.8	16,270	21.8	325,259	19,991	6.7	11,422	15.3	128,266	11,230	2.7
70-80	6,781	12.6	79,213	11,682	2.0	12,364	22.9	273,847	22,149	6.8	8,267	15.3	100,477	12,154	2.5
80-90	4,944	13.2	65,733	13,296	2.1	8,713	23.2	209,913	24,092	6.6	5,642	15.0	70,545	12,504	2.2
90-100	3,590	13.6	53,484	14,898	2.1	6,295	23.8	165,361	26,269	6.6	3,994	15.1	50,825	12,725	2.0
100-250	10,634	13.2	269,680	25,360	2.4	18,964	23.6	585,810	30,891	5.2	13,372	16.6	180,347	13,487	1.6
250-500	1,099	10.1	60,438	54,994	1.7	2,083	19.2	69,803	33,511	1.9	1,780	16.4	26,796	15,054	0.7
500 +	374	8.1	37,188	99,433	0.6	840	18.3	35,687	42,485	0.6	746	16.2	12,128	16,257	0.2

**Quintile Distribution**

First 20%	7,402	2.6	26,612	3,595	3.1	22,695	8.0	106,273	4,683	12.3	351	0.1	1,163	3,313	0.1
Second 20%	19,637	6.9	89,502	4,558	2.1	53,425	18.9	457,173	8,557	10.6	3,029	1.1	5,267	1,739	0.1
Middle 20%	20,272	7.2	124,177	6,126	1.6	48,121	17.0	597,209	12,411	7.6	33,823	12.0	84,316	2,493	1.1
Fourth 20%	24,933	8.8	200,287	8,033	1.5	53,283	18.8	865,259	16,239	6.5	40,153	14.2	306,650	7,637	2.3
Next 15%	26,625	12.5	339,903	12,766	2.0	48,673	22.9	1,127,076	23,156	6.7	32,478	15.3	392,442	12,083	2.3
Next 4%	7,313	12.9	214,046	29,269	2.4	13,117	23.2	422,240	32,190	4.7	9,675	17.1	133,083	13,755	1.5
Top 1%	1,337	9.4	91,323	68,304	1.0	2,647	18.7	95,724	36,163	1.0	2,318	16.4	35,912	15,493	0.4

<b>Total</b>	<b>107,519</b>	<b>7.6</b>	<b>1,085,852</b>	<b>10,099</b>	<b>1.8</b>	<b>241,961</b>	<b>17.1</b>	<b>3,670,954</b>	<b>15,172</b>	<b>5.9</b>	<b>121,827</b>	<b>8.6</b>	<b>958,833</b>	<b>7,870</b>	<b>1.6</b>
--------------	----------------	------------	------------------	---------------	------------	----------------	-------------	------------------	---------------	------------	----------------	------------	----------------	--------------	------------

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

**1999 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Business Income				Business Loss				Net Business Income				
	Number of Positive Returns	Percent of Total with Business Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Business Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	1,701	30.3	15,596	9,169	3,912	69.7	69,827	17,849	5,613	48.9	-54,231	-9,662	10.3
0-5	8,457	83.8	24,464	2,893	1,634	16.2	8,402	5,142	10,091	7.6	16,062	1,592	4.5
5-10	12,399	83.3	74,058	5,973	2,489	16.7	12,679	5,094	14,888	10.7	61,379	4,123	5.9
10-15	11,622	79.9	99,126	8,529	2,928	20.1	15,016	5,128	14,550	10.7	84,110	5,781	5.0
15-20	10,538	76.0	109,634	10,404	3,333	24.0	16,208	4,863	13,871	10.9	93,426	6,735	4.2
20-25	9,519	72.9	109,995	11,555	3,546	27.1	15,546	4,384	13,065	12.0	94,448	7,229	3.9
25-30	9,027	71.4	114,233	12,655	3,616	28.6	16,713	4,622	12,643	13.2	97,520	7,713	3.7
30-35	8,570	70.4	111,684	13,032	3,595	29.6	15,679	4,361	12,165	14.6	96,005	7,892	3.6
35-40	8,326	70.5	111,010	13,333	3,483	29.5	14,393	4,132	11,809	16.2	96,616	8,182	3.5
40-45	7,666	69.2	108,951	14,212	3,408	30.8	13,975	4,101	11,074	17.1	94,976	8,576	3.5
45-50	7,186	68.8	106,668	14,844	3,260	31.2	12,701	3,896	10,446	18.1	93,968	8,996	3.4
50-60	12,380	68.6	199,104	16,083	5,654	31.4	22,559	3,990	18,034	18.6	176,545	9,790	3.3
60-70	9,591	67.5	175,797	18,329	4,608	32.5	17,980	3,902	14,199	19.0	157,817	11,115	3.3
70-80	7,101	68.8	147,112	20,717	3,227	31.2	13,016	4,033	10,328	19.2	134,096	12,984	3.3
80-90	4,986	67.6	123,168	24,703	2,390	32.4	9,915	4,149	7,376	19.6	113,253	15,354	3.6
90-100	3,641	69.0	105,393	28,946	1,633	31.0	7,865	4,816	5,274	20.0	97,528	18,492	3.9
100-250	14,100	73.6	722,702	51,255	5,065	26.4	31,661	6,251	19,165	23.8	691,040	36,057	6.1
250-500	2,107	76.5	236,588	112,287	647	23.5	9,728	15,036	2,754	25.4	226,861	82,375	6.3
500 +	780	70.7	122,428	156,959	323	29.3	9,131	28,269	1,103	24.0	113,297	102,717	1.8

**Quintile Distribution**

First 20%	22,471	73.7	113,519	5,052	8,016	26.3	90,814	11,329	30,487	10.8	22,705	745	2.6
Second 20%	23,896	77.7	227,427	9,517	6,870	22.3	33,864	4,929	30,766	10.9	193,562	6,291	4.5
Middle 20%	27,089	71.4	339,267	12,524	10,848	28.6	48,098	4,434	37,937	13.4	291,169	7,675	3.7
Fourth 20%	34,614	69.1	515,832	14,902	15,469	30.9	62,405	4,034	50,083	17.7	453,427	9,054	3.4
Next 15%	28,445	68.5	669,635	23,541	13,067	31.5	54,917	4,203	41,512	19.6	614,718	14,808	3.6
Next 4%	10,556	74.7	616,904	58,441	3,580	25.3	25,106	7,013	14,136	25.0	591,798	41,865	6.6
Top 1%	2,626	74.5	335,126	127,618	901	25.5	17,790	19,745	3,527	24.9	317,336	89,973	3.3

<b>Total</b>	<b>149,697</b>	<b>71.8</b>	<b>2,817,710</b>	<b>18,823</b>	<b>58,751</b>	<b>28.2</b>	<b>332,994</b>	<b>5,668</b>	<b>208,448</b>	<b>14.7</b>	<b>2,484,716</b>	<b>11,920</b>	<b>4.0</b>
--------------	----------------	-------------	------------------	---------------	---------------	-------------	----------------	--------------	----------------	-------------	------------------	---------------	------------

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

**1999 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Capital Gain				Capital Loss				Net Capital Gain				
	Number of Positive Returns	Percent of Total with Capital Gain Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Capital Gain Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	2,398	46.2	118,326	49,344	2,798	53.8	6,215	2,221	5,196	45.3	112,112	21,577	21.4
0-5	16,852	84.2	23,382	1,387	3,152	15.8	5,347	1,696	20,004	15.0	18,035	902	5.0
5-10	13,602	78.1	34,797	2,558	3,813	21.9	6,758	1,772	17,415	12.5	28,039	1,610	2.7
10-15	13,967	77.6	44,702	3,201	4,027	22.4	7,344	1,824	17,994	13.3	37,358	2,076	2.2
15-20	13,873	78.4	52,000	3,748	3,824	21.6	6,952	1,818	17,697	13.9	45,049	2,546	2.0
20-25	12,526	78.9	51,300	4,095	3,343	21.1	5,967	1,785	15,869	14.5	45,334	2,857	1.9
25-30	12,184	78.9	54,463	4,470	3,254	21.1	5,742	1,765	15,438	16.2	48,721	3,156	1.9
30-35	11,881	79.3	56,067	4,719	3,106	20.7	5,468	1,760	14,987	18.0	50,600	3,376	1.9
35-40	11,958	80.1	58,053	4,855	2,971	19.9	5,086	1,712	14,929	20.5	52,966	3,548	1.9
40-45	11,891	80.2	64,289	5,407	2,940	19.8	4,955	1,685	14,831	22.9	59,334	4,001	2.2
45-50	11,825	80.8	67,825	5,736	2,816	19.2	4,818	1,711	14,641	25.4	63,007	4,303	2.3
50-60	22,223	80.9	141,611	6,372	5,251	19.1	8,934	1,701	27,474	28.4	132,677	4,829	2.5
60-70	20,821	82.0	156,273	7,506	4,562	18.0	7,706	1,689	25,383	34.0	148,566	5,853	3.1
70-80	17,518	82.5	151,936	8,673	3,727	17.5	6,333	1,699	21,245	39.4	145,603	6,854	3.6
80-90	13,863	83.0	143,086	10,321	2,848	17.0	4,873	1,711	16,711	44.5	138,213	8,271	4.3
90-100	11,151	83.7	134,452	12,057	2,167	16.3	3,855	1,779	13,318	50.4	130,597	9,806	5.2
100-250	44,513	84.2	1,127,934	25,339	8,325	15.8	15,939	1,915	52,838	65.7	1,111,994	21,045	9.9
250-500	7,752	84.7	658,688	84,970	1,398	15.3	3,122	2,233	9,150	84.4	655,566	71,647	18.1
500 +	3,643	85.7	2,356,043	646,732	608	14.3	1,527	2,512	4,251	92.6	2,354,516	553,873	37.4

**Quintile Distribution**

First 20%	32,762	77.1	176,260	5,380	9,728	22.9	18,265	1,878	42,490	15.0	157,995	3,718	18.2
Second 20%	30,061	77.9	105,143	3,498	8,508	22.1	15,470	1,818	38,569	13.6	89,674	2,325	2.1
Middle 20%	36,668	79.2	163,696	4,464	9,630	20.8	17,004	1,766	46,298	16.4	146,692	3,168	1.9
Fourth 20%	57,086	80.6	331,899	5,814	13,729	19.4	23,367	1,702	70,815	25.0	308,532	4,357	2.3
Next 15%	73,834	82.8	748,109	10,132	15,317	17.2	26,362	1,721	89,151	42.0	721,747	8,096	4.3
Next 4%	33,506	84.5	1,005,377	30,006	6,153	15.5	12,115	1,969	39,659	70.1	993,262	25,045	11.1
Top 1%	10,524	84.9	2,964,742	281,712	1,865	15.1	4,359	2,337	12,389	87.6	2,960,383	238,953	30.9

<b>Total</b>	<b>274,441</b>	<b>80.9</b>	<b>5,495,227</b>	<b>20,023</b>	<b>64,930</b>	<b>19.1</b>	<b>116,943</b>	<b>1,801</b>	<b>339,371</b>	<b>24.0</b>	<b>5,378,284</b>	<b>15,848</b>	<b>8.7</b>
--------------	----------------	-------------	------------------	---------------	---------------	-------------	----------------	--------------	----------------	-------------	------------------	---------------	------------

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

**1999 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Supplemental Gain				Supplemental Loss				Net Supplemental Gain				
	Number of Positive Returns	Percent of Total with Supplemental Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Supplemental Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	851	48.8	9,719	11,421	892	51.2	20,431	22,905	1,743	15.2	-10,712	-6,146	2.0
0-5	326	49.1	923	2,831	338	50.9	1,581	4,678	664	0.5	-658	-991	-0.2
5-10	551	53.5	1,305	2,368	479	46.5	1,998	4,171	1,030	0.7	-693	-673	-0.1
10-15	712	58.4	2,578	3,621	508	41.6	1,750	3,445	1,220	0.9	828	679	0.0
15-20	724	57.3	3,206	4,428	540	42.7	2,380	4,407	1,264	1.0	826	653	0.0
20-25	781	59.8	2,863	3,666	524	40.2	1,655	3,158	1,305	1.2	1,208	926	0.0
25-30	738	60.5	3,032	4,108	481	39.5	1,980	4,116	1,219	1.3	1,053	864	0.0
30-35	697	59.1	2,612	3,747	482	40.9	1,622	3,365	1,179	1.4	990	840	0.0
35-40	709	59.9	3,009	4,244	475	40.1	1,561	3,286	1,184	1.6	1,448	1,223	0.1
40-45	700	57.4	3,435	4,907	520	42.6	2,012	3,869	1,220	1.9	1,423	1,166	0.1
45-50	691	58.6	3,210	4,645	488	41.4	1,532	3,139	1,179	2.0	1,678	1,423	0.1
50-60	1,248	58.2	6,210	4,976	898	41.8	3,088	3,439	2,146	2.2	3,122	1,455	0.1
60-70	1,144	60.7	5,681	4,966	742	39.3	2,393	3,225	1,886	2.5	3,288	1,743	0.1
70-80	926	57.2	5,458	5,894	692	42.8	1,791	2,588	1,618	3.0	3,667	2,266	0.1
80-90	746	61.2	4,305	5,771	473	38.8	1,947	4,116	1,219	3.2	2,358	1,934	0.1
90-100	567	59.9	4,366	7,700	379	40.1	1,335	3,522	946	3.6	3,031	3,204	0.1
100-250	2,808	55.1	26,011	9,263	2,284	44.9	8,966	3,926	5,092	6.3	17,046	3,348	0.2
250-500	639	44.9	8,264	12,933	784	55.1	4,899	6,249	1,423	13.1	3,365	2,365	0.1
500 +	413	41.6	11,570	28,015	579	58.4	15,534	26,829	992	21.6	-3,964	-3,996	-0.1

**Quintile Distribution**

First 20%	1,724	50.3	11,923	6,916	1,706	49.7	24,008	14,073	3,430	1.2	-12,086	-3,524	-1.4
Second 20%	1,557	57.6	6,175	3,966	1,148	42.4	4,486	3,908	2,705	1.0	1,689	624	0.0
Middle 20%	2,238	60.3	8,734	3,903	1,476	39.7	5,255	3,560	3,714	1.3	3,480	937	0.0
Fourth 20%	3,293	58.3	15,842	4,811	2,358	41.7	8,047	3,413	5,651	2.0	7,795	1,379	0.1
Next 15%	3,950	59.6	24,180	6,122	2,678	40.4	8,815	3,292	6,628	3.1	15,364	2,318	0.1
Next 4%	2,228	53.9	21,883	9,822	1,906	46.1	7,562	3,967	4,134	7.3	14,321	3,464	0.2
Top 1%	981	43.3	19,021	19,389	1,286	56.7	20,281	15,771	2,267	16.0	-1,260	-556	0.0

<b>Total</b>	<b>15,971</b>	<b>56.0</b>	<b>107,758</b>	<b>6,747</b>	<b>12,558</b>	<b>44.0</b>	<b>78,455</b>	<b>6,247</b>	<b>28,529</b>	<b>2.0</b>	<b>29,303</b>	<b>1,027</b>	<b>0.0</b>
--------------	---------------	-------------	----------------	--------------	---------------	-------------	---------------	--------------	---------------	------------	---------------	--------------	------------

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

**1999 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Positive Miscellaneous Income				Negative Miscellaneous Income				Total Miscellaneous Income				
	Number of Positive Returns	Percent of Total with Misc. Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Misc. Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	1,449	28.1	20,161	13,914	3,699	71.9	248,977	67,309	5,148	44.9	-228,816	-44,448	43.6
0-5	2,674	60.6	6,597	2,467	1,737	39.4	12,959	7,461	4,411	3.3	-6,362	-1,442	-1.8
5-10	5,030	67.7	18,211	3,620	2,399	32.3	15,623	6,512	7,429	5.3	2,588	348	0.2
10-15	6,198	68.4	28,676	4,627	2,866	31.6	16,447	5,739	9,064	6.7	12,229	1,349	0.7
15-20	6,143	65.5	34,130	5,556	3,231	34.5	19,351	5,989	9,374	7.4	14,780	1,577	0.7
20-25	5,765	64.3	36,579	6,345	3,201	35.7	19,500	6,092	8,966	8.2	17,078	1,905	0.7
25-30	5,386	61.0	38,916	7,225	3,438	39.0	21,571	6,274	8,824	9.2	17,345	1,966	0.7
30-35	5,362	61.0	41,646	7,767	3,435	39.0	21,827	6,354	8,797	10.6	19,819	2,253	0.7
35-40	5,461	61.6	45,841	8,394	3,400	38.4	20,875	6,140	8,861	12.1	24,965	2,817	0.9
40-45	5,362	61.2	47,146	8,793	3,403	38.8	21,185	6,225	8,765	13.6	25,961	2,962	0.9
45-50	5,282	61.7	49,037	9,284	3,280	38.3	21,026	6,410	8,562	14.8	28,011	3,272	1.0
50-60	10,157	63.0	108,095	10,642	5,954	37.0	35,851	6,021	16,111	16.7	72,244	4,484	1.4
60-70	9,055	62.3	111,171	12,277	5,470	37.7	35,249	6,444	14,525	19.5	75,922	5,227	1.6
70-80	7,815	64.2	109,942	14,068	4,364	35.8	28,992	6,643	12,179	22.6	80,949	6,647	2.0
80-90	6,112	64.3	106,389	17,407	3,388	35.7	23,312	6,881	9,500	25.3	83,077	8,745	2.6
90-100	5,041	66.2	102,643	20,362	2,578	33.8	17,678	6,857	7,619	28.9	84,965	11,152	3.4
100-250	23,928	73.1	957,759	40,027	8,817	26.9	99,541	11,290	32,745	40.7	858,219	26,209	7.6
250-500	5,355	81.7	596,969	111,479	1,196	18.3	42,116	35,214	6,551	60.5	554,853	84,697	15.3
500 +	2,729	81.2	1,451,002	531,697	632	18.8	113,825	180,103	3,361	73.2	1,337,177	397,851	21.3

**Quintile Distribution**

First 20%	9,108	53.8	44,790	4,918	7,817	46.2	277,489	35,498	16,925	6.0	-232,699	-13,749	-26.9
Second 20%	13,379	66.8	68,878	5,148	6,664	33.2	39,201	5,883	20,043	7.1	29,677	1,481	0.7
Middle 20%	16,515	61.9	119,460	7,233	10,150	38.1	64,136	6,319	26,665	9.4	55,325	2,075	0.7
Fourth 20%	25,863	62.1	248,680	9,615	15,787	37.9	96,573	6,117	41,650	14.7	152,107	3,652	1.1
Next 15%	33,120	64.6	558,138	16,852	18,185	35.4	125,808	6,918	51,305	24.2	432,331	8,427	2.6
Next 4%	18,802	75.2	868,411	46,187	6,206	24.8	79,535	12,816	25,008	44.2	788,875	31,545	8.8
Top 1%	7,517	81.7	2,002,552	266,403	1,679	18.3	153,165	91,224	9,196	65.0	1,849,388	201,108	19.3

<b>Total</b>	<b>124,304</b>	<b>65.2</b>	<b>3,910,910</b>	<b>31,462</b>	<b>66,488</b>	<b>34.8</b>	<b>835,906</b>	<b>12,572</b>	<b>190,792</b>	<b>13.5</b>	<b>3,075,004</b>	<b>16,117</b>	<b>5.0</b>
--------------	----------------	-------------	------------------	---------------	---------------	-------------	----------------	---------------	----------------	-------------	------------------	---------------	------------

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

**1999 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Positive Farm Income				Negative Farm Income				Total Farm Income				
	Number of Positive Returns	Percent of Total with Farm Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Farm Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	288	13.2	3,368	11,694	1,887	86.8	68,534	36,319	2,175	19.0	-65,165	-29,961	12.4
0-5	449	39.2	1,393	3,102	697	60.8	7,284	10,451	1,146	0.9	-5,891	-5,140	-1.6
5-10	518	32.8	2,026	3,911	1,063	67.2	9,333	8,780	1,581	1.1	-7,306	-4,621	-0.7
10-15	578	29.6	3,107	5,375	1,373	70.4	12,545	9,137	1,951	1.4	-9,438	-4,838	-0.6
15-20	539	27.3	3,176	5,892	1,435	72.7	13,045	9,091	1,974	1.5	-9,870	-5,000	-0.4
20-25	508	26.2	3,894	7,665	1,434	73.8	12,642	8,816	1,942	1.8	-8,748	-4,505	-0.4
25-30	482	25.7	3,642	7,556	1,392	74.3	12,235	8,790	1,874	2.0	-8,592	-4,585	-0.3
30-35	416	23.1	4,496	10,808	1,382	76.9	11,625	8,412	1,798	2.2	-7,129	-3,965	-0.3
35-40	412	22.7	3,801	9,226	1,401	77.3	11,170	7,973	1,813	2.5	-7,369	-4,065	-0.3
40-45	375	21.2	4,030	10,747	1,391	78.8	12,809	9,208	1,766	2.7	-8,778	-4,971	-0.3
45-50	375	21.1	4,091	10,909	1,403	78.9	11,130	7,933	1,778	3.1	-7,039	-3,959	-0.3
50-60	683	21.0	7,363	10,780	2,565	79.0	20,063	7,822	3,248	3.4	-12,700	-3,910	-0.2
60-70	574	21.0	7,706	13,425	2,163	79.0	18,540	8,571	2,737	3.7	-10,834	-3,958	-0.2
70-80	465	21.5	6,673	14,351	1,701	78.5	13,594	7,992	2,166	4.0	-6,921	-3,195	-0.2
80-90	336	22.0	5,060	15,060	1,192	78.0	11,096	9,309	1,528	4.1	-6,036	-3,950	-0.2
90-100	243	21.3	4,231	17,412	896	78.7	7,770	8,672	1,139	4.3	-3,538	-3,106	-0.1
100-250	996	24.8	32,712	32,843	3,020	75.2	41,093	13,607	4,016	5.0	-8,381	-2,087	-0.1
250-500	176	22.8	12,326	70,034	596	77.2	14,181	23,794	772	7.1	-1,855	-2,403	-0.1
500 +	68	19.6	6,050	88,971	279	80.4	15,332	54,953	347	7.6	-9,282	-26,749	-0.1

**Quintile Distribution**

First 20%	1,253	25.6	6,786	5,416	3,638	74.4	85,091	23,389	4,891	1.7	-78,305	-16,010	-9.0
Second 20%	1,206	28.4	6,815	5,651	3,038	71.6	27,393	9,017	4,244	1.5	-20,578	-4,849	-0.5
Middle 20%	1,393	24.7	12,287	8,821	4,236	75.3	36,817	8,691	5,629	2.0	-24,530	-4,358	-0.3
Fourth 20%	1,813	21.4	18,852	10,398	6,676	78.6	54,518	8,166	8,489	3.0	-35,666	-4,201	-0.3
Next 15%	1,853	21.8	29,346	15,837	6,633	78.2	57,952	8,737	8,486	4.0	-28,605	-3,371	-0.2
Next 4%	740	24.8	27,655	37,372	2,246	75.2	34,197	15,226	2,986	5.3	-6,542	-2,191	-0.1
Top 1%	223	21.7	17,403	78,040	803	78.3	28,050	34,932	1,026	7.3	-10,647	-10,377	-0.1

<b>Total</b>	<b>8,481</b>	<b>23.7</b>	<b>119,145</b>	<b>14,048</b>	<b>27,270</b>	<b>76.3</b>	<b>324,018</b>	<b>11,882</b>	<b>35,751</b>	<b>2.5</b>	<b>-204,874</b>	<b>-5,731</b>	<b>-0.3</b>
--------------	--------------	-------------	----------------	---------------	---------------	-------------	----------------	---------------	---------------	------------	-----------------	---------------	-------------



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

**1999 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Positive Other Income				Negative Other Income				Total Other Income				
	Number of Positive Returns	Percent of Total with Other Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Other Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	461	8.2	3,230	7,007	5,194	91.8	408,641	78,676	5,655	49.3	-405,411	-71,691	77.3
0-5	2,103	61.6	3,039	1,445	1,311	38.4	11,200	8,543	3,414	2.6	-8,161	-2,390	2.3
5-10	3,409	75.8	6,432	1,887	1,089	24.2	7,220	6,630	4,498	3.2	-788	-175	0.1
10-15	4,027	81.6	8,669	2,153	909	18.4	7,448	8,194	4,936	3.6	1,222	248	0.1
15-20	4,268	85.4	9,065	2,124	731	14.6	5,397	7,383	4,999	3.9	3,668	734	0.2
20-25	4,069	87.5	9,054	2,225	580	12.5	4,994	8,610	4,649	4.3	4,060	873	0.2
25-30	3,987	88.2	9,230	2,315	532	11.8	4,312	8,105	4,519	4.7	4,918	1,088	0.2
30-35	3,994	89.8	8,845	2,215	456	10.2	2,996	6,570	4,450	5.4	5,849	1,314	0.2
35-40	4,035	91.1	9,763	2,420	394	8.9	2,491	6,322	4,429	6.1	7,272	1,642	0.3
40-45	3,985	92.1	9,530	2,391	341	7.9	2,743	8,044	4,326	6.7	6,787	1,569	0.2
45-50	3,911	93.1	8,895	2,274	292	6.9	1,836	6,288	4,203	7.3	7,058	1,679	0.3
50-60	7,391	93.2	18,937	2,562	536	6.8	4,190	7,817	7,927	8.2	14,747	1,860	0.3
60-70	6,704	94.5	18,738	2,795	390	5.5	3,166	8,118	7,094	9.5	15,571	2,195	0.3
70-80	5,274	94.1	16,268	3,085	331	5.9	2,299	6,946	5,605	10.4	13,970	2,492	0.3
80-90	4,040	94.3	13,941	3,451	243	5.7	2,304	9,481	4,283	11.4	11,637	2,717	0.4
90-100	3,012	94.2	11,635	3,863	184	5.8	1,866	10,141	3,196	12.1	9,769	3,057	0.4
100-250	11,845	92.9	90,388	7,631	902	7.1	10,444	11,579	12,747	15.9	79,944	6,272	0.7
250-500	2,481	90.8	43,417	17,500	250	9.2	5,005	20,020	2,731	25.2	38,412	14,065	1.1
500 +	1,423	89.5	106,567	74,889	167	10.5	12,723	76,186	1,590	34.6	93,844	59,021	1.5

**Quintile Distribution**

First 20%	5,949	43.9	12,656	2,127	7,590	56.1	427,016	56,260	13,539	4.8	-414,360	-30,605	47.8
Second 20%	9,000	83.7	19,322	2,147	1,747	16.3	13,566	7,765	10,747	3.8	5,757	536	0.1
Middle 20%	12,102	88.7	27,368	2,261	1,538	11.3	12,037	7,826	13,640	4.8	15,331	1,124	0.2
Fourth 20%	19,039	92.6	46,591	2,447	1,524	7.4	11,026	7,235	20,563	7.3	35,565	1,730	0.3
Next 15%	21,605	94.1	74,815	3,463	1,343	5.9	11,938	8,889	22,948	10.8	62,877	2,740	0.4
Next 4%	9,098	93.0	78,924	8,675	688	7.0	8,042	11,689	9,786	17.3	70,882	7,243	0.8
Top 1%	3,626	90.0	145,965	40,255	402	10.0	17,651	43,908	4,028	28.5	128,315	31,856	1.3

<b>Total</b>	<b>80,419</b>	<b>84.4</b>	<b>405,642</b>	<b>5,044</b>	<b>14,832</b>	<b>15.6</b>	<b>501,275</b>	<b>33,797</b>	<b>95,251</b>	<b>6.7</b>	<b>-95,633</b>	<b>-1,004</b>	<b>0.2</b>
--------------	---------------	-------------	----------------	--------------	---------------	-------------	----------------	---------------	---------------	------------	----------------	---------------	------------

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

**1999 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Positive Unknown Income				Negative Unknown Income				Total Unknown Income				
	Number of Positive Returns	Percent of Total with Unknown Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Unknown Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	0	0.0	0	0	201	100.0	3,295	16,393	201	1.8	-3,295	-16,393	0.6
0-5	3,655	100.0	9,835	2,691	0	0.0	0	0	3,655	2.7	9,835	2,691	2.7
5-10	4,623	100.0	34,581	7,480	0	0.0	0	0	4,623	3.3	34,581	7,480	3.3
10-15	4,515	100.0	56,104	12,426	0	0.0	0	0	4,515	3.3	56,104	12,426	3.3
15-20	4,294	100.0	74,315	17,307	0	0.0	0	0	4,294	3.4	74,315	17,307	3.3
20-25	4,024	100.0	89,961	22,356	0	0.0	0	0	4,024	3.7	89,961	22,356	3.7
25-30	3,618	100.0	98,445	27,210	0	0.0	0	0	3,618	3.8	98,445	27,210	3.8
30-35	3,362	100.0	107,756	32,051	0	0.0	0	0	3,362	4.0	107,756	32,051	4.0
35-40	2,945	100.0	108,887	36,974	0	0.0	0	0	2,945	4.0	108,887	36,974	4.0
40-45	2,643	100.0	110,640	41,862	0	0.0	0	0	2,643	4.1	110,640	41,862	4.0
45-50	2,170	100.0	101,572	46,807	0	0.0	0	0	2,170	3.8	101,572	46,807	3.7
50-60	4,047	100.0	219,035	54,123	0	0.0	0	0	4,047	4.2	219,035	54,123	4.1
60-70	2,608	100.0	166,478	63,834	0	0.0	0	0	2,608	3.5	166,478	63,834	3.4
70-80	1,630	100.0	119,904	73,561	0	0.0	0	0	1,630	3.0	119,904	73,561	3.0
80-90	952	100.0	79,208	83,202	0	0.0	0	0	952	2.5	79,208	83,202	2.5
90-100	566	100.0	52,835	93,348	0	0.0	0	0	566	2.1	52,835	93,348	2.1
100-250	1,324	100.0	174,264	131,619	0	0.0	0	0	1,324	1.6	174,264	131,619	1.5
250-500	75	100.0	25,269	336,920	0	0.0	0	0	75	0.7	25,269	336,920	0.7
500 +	20	100.0	37,477	1,873,850	0	0.0	0	0	20	0.4	37,477	1,873,850	0.6

**Quintile Distribution**

First 20%	8,240	97.6	44,037	5,344	201	2.4	3,295	16,393	8,441	3.0	40,742	4,827	4.7
Second 20%	9,476	100.0	143,538	15,148	0	0.0	0	0	9,476	3.3	143,538	15,148	3.3
Middle 20%	10,960	100.0	303,949	27,733	0	0.0	0	0	10,960	3.9	303,949	27,733	3.9
Fourth 20%	11,416	100.0	531,315	46,541	0	0.0	0	0	11,416	4.0	531,315	46,541	4.0
Next 15%	6,066	100.0	459,879	75,813	0	0.0	0	0	6,066	2.9	459,879	75,813	2.7
Next 4%	832	100.0	124,670	149,844	0	0.0	0	0	832	1.5	124,670	149,844	1.4
Top 1%	81	100.0	59,179	730,605	0	0.0	0	0	81	0.6	59,179	730,605	0.6

<b>Total</b>	<b>47,071</b>	<b>99.6</b>	<b>1,666,567</b>	<b>35,405</b>	<b>201</b>	<b>0.4</b>	<b>3,295</b>	<b>16,393</b>	<b>47,272</b>	<b>3.3</b>	<b>1,663,272</b>	<b>35,185</b>	<b>2.7</b>
--------------	---------------	-------------	------------------	---------------	------------	------------	--------------	---------------	---------------	------------	------------------	---------------	------------

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

**1999 Full-year returns**

<b>AGI Category Distribution</b>											
AGI Level (\$000)	Number of Returns	Total Adjustments	Individual Retirement Accounts	Student Loan Interest	Medical Savings Accounts	Moving Expenses	Self-Employment Tax	Self-Employment Health Insurance	Keogh, SEP, and SIMPLE Retirement Contributions	Penalty on Early Withdrawal of Savings	Alimony Paid
Less than zero	11,475	5,371	404	128	14	115	1,337	1,597	137	40	1,599
0-5	133,098	6,273	1,018	240	19	121	1,908	1,988	147	72	760
5-10	139,349	14,072	2,144	594	22	218	5,681	3,588	241	144	1,440
10-15	135,516	20,287	3,845	1,000	39	376	7,785	4,773	536	168	1,765
15-20	127,439	25,064	5,628	1,533	41	408	8,828	5,476	1,011	183	1,958
20-25	109,213	27,506	7,207	1,896	54	424	9,107	5,343	1,344	159	1,973
25-30	95,468	30,043	7,964	2,172	67	465	9,532	5,331	1,637	122	2,753
30-35	83,146	30,606	8,134	2,386	68	415	9,301	5,089	2,060	116	3,037
35-40	72,937	30,884	8,178	2,186	72	509	9,114	4,971	2,438	116	3,300
40-45	64,654	29,968	8,017	1,963	67	411	8,782	4,330	2,583	115	3,699
45-50	57,702	28,700	7,178	1,769	58	365	8,717	4,133	2,751	107	3,621
50-60	96,734	53,022	11,360	3,212	108	751	16,266	7,488	6,663	188	6,987
60-70	74,564	44,842	8,469	1,904	88	547	14,300	6,204	7,193	118	6,021
70-80	53,888	37,061	6,745	332	71	516	11,722	5,107	7,291	168	5,110
80-90	37,548	31,219	5,276	58	76	411	9,649	4,058	7,412	78	4,201
90-100	26,407	26,448	4,007	23	42	255	7,994	3,427	6,832	66	3,803
100-250	80,401	181,278	15,468	38	301	1,094	46,446	20,428	74,384	209	22,909
250-500	10,835	56,048	1,965	0	64	114	11,976	5,505	26,806	39	9,578
500 +	4,592	23,808	806	0	25	128	5,279	2,934	7,902	13	6,722
<b>Quintile Distribution</b>											
First 20%	282,993	25,574	3,529	956	55	453	8,881	7,144	524	256	3,776
Second 20%	282,993	49,801	10,636	2,828	84	865	18,136	11,144	1,705	372	4,031
Middle 20%	282,993	89,907	23,774	6,567	205	1,298	28,205	15,865	5,397	406	8,190
Fourth 20%	282,993	139,588	33,743	8,913	289	1,992	42,075	20,384	14,365	508	17,320
Next 15%	212,245	168,646	28,319	2,147	329	1,986	52,108	22,373	38,151	500	22,733
Next 4%	56,599	155,126	11,276	24	246	837	38,380	17,019	67,560	130	19,655
Top 1%	14,150	73,860	2,536	0	87	212	15,939	7,840	31,665	50	15,530
<b>Total</b>	<b>1,414,966</b>	<b>702,502</b>	<b>113,812</b>	<b>21,435</b>	<b>1,296</b>	<b>7,642</b>	<b>203,724</b>	<b>101,770</b>	<b>159,366</b>	<b>2,222</b>	<b>91,234</b>

**TABLE E.1: ADJUSTMENTS TO INCOME (Detail)**  
**IRA, STUDENT LOAN INTEREST, AND MEDICAL SAVINGS ACCOUNT PAYMENTS**

**1999 Full-year returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Individual Retirement Account Payments				Student Loan Interest Deduction				Medical Savings Account Payments				
	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	191	1.7	404	2,115	203	1.8	128	631	6	0.1	14	2,333	
0-5	651	0.5	1,018	1,564	538	0.4	240	446	13	0.0	19	1,462	
5-10	1,291	0.9	2,144	1,661	1,315	0.9	594	452	23	0.0	22	957	
10-15	2,128	1.6	3,845	1,807	2,242	1.7	1,000	446	35	0.0	39	1,114	
15-20	2,942	2.3	5,628	1,913	2,916	2.3	1,533	526	37	0.0	41	1,108	
20-25	3,663	3.4	7,207	1,968	3,354	3.1	1,896	565	44	0.0	54	1,227	
25-30	3,980	4.2	7,964	2,001	3,544	3.7	2,172	613	49	0.1	67	1,367	
30-35	4,037	4.9	8,134	2,015	3,603	4.3	2,386	662	50	0.1	68	1,360	
35-40	3,990	5.5	8,178	2,050	3,459	4.7	2,186	632	53	0.1	72	1,358	
40-45	3,407	5.3	8,017	2,353	3,271	5.1	1,963	600	44	0.1	67	1,523	
45-50	3,180	5.5	7,178	2,257	3,064	5.3	1,769	577	39	0.1	58	1,487	
50-60	5,652	5.8	11,360	2,010	5,299	5.5	3,212	606	70	0.1	108	1,543	
60-70	3,884	5.2	8,469	2,180	4,159	5.6	1,904	458	59	0.1	88	1,492	
70-80	2,858	5.3	6,745	2,360	1,872	3.5	332	177	49	0.1	71	1,449	
80-90	2,143	5.7	5,276	2,462	103	0.3	58	563	40	0.1	76	1,900	
90-100	1,606	6.1	4,007	2,495	41	0.2	23	561	27	0.1	42	1,556	
100-250	5,635	7.0	15,468	2,745	57	0.1	38	667	152	0.2	301	1,980	
250-500	579	5.3	1,965	3,394	3	0.0	0	0	26	0.2	64	2,462	
500 +	233	5.1	806	3,459	0	0.0	0	0	11	0.2	25	2,273	
<b>Quintile Distribution</b>													
First 20%	2,114	0.7	3,529	1,669	2,043	0.7	956	468	42	0.0	55	1,310	
Second 20%	5,679	2.0	10,636	1,873	5,709	2.0	2,828	495	76	0.0	84	1,105	
Middle 20%	11,855	4.2	23,774	2,005	10,605	3.7	6,567	619	153	0.1	205	1,340	
Fourth 20%	15,806	5.6	33,743	2,135	14,744	5.2	8,913	605	195	0.1	289	1,482	
Next 15%	11,884	5.6	28,319	2,383	5,908	2.8	2,147	363	204	0.1	329	1,613	
Next 4%	3,969	7.0	11,276	2,841	31	0.1	24	774	121	0.2	246	2,033	
Top 1%	743	5.3	2,536	3,413	3	0.0	0	0	36	0.3	87	2,417	
<b>Total</b>	<b>52,050</b>	<b>3.7</b>	<b>113,812</b>	<b>2,187</b>	<b>39,043</b>	<b>2.8</b>	<b>21,435</b>	<b>549</b>	<b>827</b>	<b>0.1</b>	<b>1,296</b>	<b>1,567</b>	

**TABLE E.1 (cont.): ADJUSTMENTS TO INCOME (Detail)**

**1999 Full-year returns**

**MOVING EXPENSES, AND SELF-EMPLOYMENT TAX AND HEALTH INSURANCE**

**AGI Category Distribution**

AGI Level (\$000)	Moving Expenses				Self-Employment Tax				Self-Employment Health Insurance			
	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	41	0.4	115	2,805	1,841	16.0	1,337	726	1,004	8.7	1,597	1,591
0-5	72	0.1	121	1,681	8,133	6.1	1,908	235	1,863	1.4	1,988	1,067
5-10	167	0.1	218	1,305	12,798	9.2	5,681	444	3,170	2.3	3,588	1,132
10-15	290	0.2	376	1,297	12,105	8.9	7,785	643	3,890	2.9	4,773	1,227
15-20	374	0.3	408	1,091	10,998	8.6	8,828	803	4,119	3.2	5,476	1,329
20-25	375	0.3	424	1,131	9,906	9.1	9,107	919	3,831	3.5	5,343	1,395
25-30	364	0.4	465	1,277	9,365	9.8	9,532	1,018	3,682	3.9	5,331	1,448
30-35	419	0.5	415	990	8,822	10.6	9,301	1,054	3,433	4.1	5,089	1,482
35-40	396	0.5	509	1,285	8,491	11.6	9,114	1,073	3,169	4.3	4,971	1,569
40-45	347	0.5	411	1,184	7,780	12.0	8,782	1,129	2,756	4.3	4,330	1,571
45-50	310	0.5	365	1,177	7,294	12.6	8,717	1,195	2,551	4.4	4,133	1,620
50-60	537	0.6	751	1,399	12,760	13.2	16,266	1,275	4,418	4.6	7,488	1,695
60-70	403	0.5	547	1,357	9,908	13.3	14,300	1,443	3,533	4.7	6,204	1,756
70-80	322	0.6	516	1,602	7,363	13.7	11,722	1,592	2,765	5.1	5,107	1,847
80-90	218	0.6	411	1,885	5,373	14.3	9,649	1,796	2,159	5.7	4,058	1,880
90-100	140	0.5	255	1,821	3,952	15.0	7,994	2,023	1,726	6.5	3,427	1,986
100-250	430	0.5	1,094	2,544	17,189	21.4	46,446	2,702	9,048	11.3	20,428	2,258
250-500	34	0.3	114	3,353	3,216	29.7	11,976	3,724	2,112	19.5	5,505	2,607
500 +	14	0.3	128	9,143	1,434	31.2	5,279	3,681	1,059	23.1	2,934	2,771

**Quintile Distribution**

First 20%	279	0.1	453	1,624	22,681	8.0	8,881	392	6,015	2.1	7,144	1,188
Second 20%	725	0.3	865	1,193	24,917	8.8	18,136	728	8,653	3.1	11,144	1,288
Middle 20%	1,161	0.4	1,298	1,118	28,039	9.9	28,205	1,006	10,944	3.9	15,865	1,450
Fourth 20%	1,555	0.5	1,992	1,281	35,355	12.5	42,075	1,190	12,537	4.4	20,384	1,626
Next 15%	1,211	0.6	1,986	1,640	30,196	14.2	52,108	1,726	11,873	5.6	22,373	1,884
Next 4%	285	0.5	837	2,937	13,260	23.4	38,380	2,894	7,338	13.0	17,019	2,319
Top 1%	37	0.3	212	5,730	4,280	30.2	15,939	3,724	2,928	20.7	7,840	2,678

<b>Total</b>	<b>5,253</b>	<b>0.4</b>	<b>7,642</b>	<b>1,455</b>	<b>158,728</b>	<b>11.2</b>	<b>203,724</b>	<b>1,283</b>	<b>60,288</b>	<b>4.3</b>	<b>101,770</b>	<b>1,688</b>
--------------	--------------	------------	--------------	--------------	----------------	-------------	----------------	--------------	---------------	------------	----------------	--------------

**TABLE E.1 (cont.): ADJUSTMENTS TO INCOME (Detail)**

**1999 Full-year returns**

**RETIREMENT PLAN CONTRIBUTIONS, EARLY WITHDRAWAL PENALTY, AND ALIMONY**

**AGI Category Distribution**

AGI Level (\$000)	Keogh, SEP, and SIMPLE Retirement Contributions				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 (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	36	0.3	137	3,806	153	1.3	40	261	140	1.2	1,599	11,421
0-5	65	0.0	147	2,262	379	0.3	72	190	108	0.1	760	7,037
5-10	133	0.1	241	1,812	712	0.5	144	202	255	0.2	1,440	5,647
10-15	256	0.2	536	2,094	854	0.6	168	197	287	0.2	1,765	6,150
15-20	394	0.3	1,011	2,566	723	0.6	183	253	348	0.3	1,958	5,626
20-25	487	0.4	1,344	2,760	613	0.6	159	259	370	0.3	1,973	5,332
25-30	521	0.5	1,637	3,142	521	0.5	122	234	477	0.5	2,753	5,771
30-35	593	0.7	2,060	3,474	455	0.5	116	255	510	0.6	3,037	5,955
35-40	641	0.9	2,438	3,803	455	0.6	116	255	573	0.8	3,300	5,759
40-45	690	1.1	2,583	3,743	421	0.7	115	273	565	0.9	3,699	6,547
45-50	703	1.2	2,751	3,913	438	0.8	107	244	525	0.9	3,621	6,897
50-60	1,458	1.5	6,663	4,570	694	0.7	188	271	1,017	1.1	6,987	6,870
60-70	1,504	2.0	7,193	4,783	504	0.7	118	234	778	1.0	6,021	7,739
70-80	1,295	2.4	7,291	5,630	437	0.8	168	384	616	1.1	5,110	8,295
80-90	1,174	3.1	7,412	6,313	290	0.8	78	269	459	1.2	4,201	9,153
90-100	940	3.6	6,832	7,268	204	0.8	66	324	377	1.4	3,803	10,088
100-250	6,150	7.6	74,384	12,095	619	0.8	209	338	1,538	1.9	22,909	14,895
250-500	1,341	12.4	26,806	19,990	61	0.6	39	639	344	3.2	9,578	27,843
500 +	400	8.7	7,902	19,755	25	0.5	13	520	169	3.7	6,722	39,775

**Quintile Distribution**

First 20%	234	0.1	524	2,239	1,240	0.4	256	206	498	0.2	3,776	7,582
Second 20%	713	0.3	1,705	2,391	1,682	0.6	372	221	692	0.2	4,031	5,825
Middle 20%	1,670	0.6	5,397	3,232	1,579	0.6	406	257	1,416	0.5	8,190	5,784
Fourth 20%	3,463	1.2	14,365	4,148	1,952	0.7	508	260	2,622	0.9	17,320	6,606
Next 15%	5,981	2.8	38,151	6,379	1,616	0.8	500	309	2,565	1.2	22,733	8,863
Next 4%	5,148	9.1	67,560	13,124	411	0.7	130	316	1,186	2.1	19,655	16,573
Top 1%	1,572	11.1	31,665	20,143	78	0.6	50	641	477	3.4	15,530	32,558

<b>Total</b>	<b>18,781</b>	<b>1.3</b>	<b>159,366</b>	<b>8,485</b>	<b>8,558</b>	<b>0.6</b>	<b>2,222</b>	<b>260</b>	<b>9,456</b>	<b>0.7</b>	<b>91,234</b>	<b>9,648</b>
--------------	---------------	------------	----------------	--------------	--------------	------------	--------------	------------	--------------	------------	---------------	--------------

**TABLE F: OREGON ADJUSTMENTS TO FEDERAL AGI (THOUSANDS OF DOLLARS)**

**1999 Full-year returns**

<b>AGI Category Distribution</b>											
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	11,475	-3,687	1,913	7,542	308	68	3,342	1,860	924	6,640	
0-5	133,098	-6,834	998	1,577	3,167	356	968	2,826	591	1,501	
5-10	139,349	-37,658	1,183	1,581	19,182	1,027	1,841	5,728	6,317	6,327	
10-15	135,516	-107,268	1,710	2,107	57,350	1,553	3,516	9,188	25,565	13,913	
15-20	127,439	-183,139	1,719	2,083	108,036	2,938	6,073	11,098	42,420	16,375	
20-25	109,213	-240,845	1,912	2,191	151,284	10,358	8,725	10,344	48,487	15,751	
25-30	95,468	-284,656	2,213	3,659	181,649	26,221	12,128	10,261	47,216	13,054	
30-35	83,146	-303,099	2,132	2,342	185,743	39,909	15,434	10,423	45,279	10,784	
35-40	72,937	-305,533	2,636	3,257	177,796	50,661	18,712	9,661	45,619	8,978	
40-45	64,654	-304,643	2,201	2,652	167,991	59,017	21,096	9,893	43,186	8,313	
45-50	57,702	-292,515	2,798	3,101	157,180	63,336	22,575	10,098	37,452	7,774	
50-60	96,734	-554,890	4,940	5,490	275,829	134,429	47,566	20,361	73,598	13,537	
60-70	74,564	-480,060	4,683	5,277	219,091	128,266	46,522	19,326	65,236	11,580	
70-80	53,888	-365,080	4,218	4,711	159,855	100,477	40,946	14,778	49,344	8,608	
80-90	37,548	-267,556	3,216	3,782	111,915	70,545	33,946	13,462	37,905	6,781	
90-100	26,407	-196,210	3,087	3,096	78,860	50,825	27,388	10,565	28,803	5,953	
100-250	80,401	-675,460	22,160	13,825	240,234	180,347	118,148	57,198	87,065	28,454	
250-500	10,835	-110,708	9,744	6,751	32,359	26,796	31,563	19,720	4,779	11,986	
500 +	4,592	-104,041	17,844	11,571	13,664	12,128	42,170	42,127	503	22,865	
<b>Quintile Distribution</b>											
First 20%	282,993	-47,685	4,082	10,695	22,414	1,451	6,129	10,356	7,707	14,404	
Second 20%	282,993	-326,747	3,674	4,490	187,676	5,402	10,827	22,107	75,804	33,095	
Middle 20%	282,993	-848,920	6,542	8,394	530,347	84,316	38,310	31,087	141,145	38,651	
Fourth 20%	282,993	-1,433,121	12,400	14,350	760,347	306,650	109,628	49,429	196,396	37,421	
Next 15%	212,245	-1,475,926	19,094	19,487	629,355	392,442	176,247	69,553	208,280	38,629	
Next 4%	56,599	-488,936	18,622	11,139	169,150	133,083	90,882	45,950	56,636	22,995	
Top 1%	14,150	-202,548	26,892	18,041	42,202	35,912	70,634	60,435	4,319	33,979	
<b>Total</b>	<b>1,414,966</b>	<b>-4,823,883</b>	<b>91,307</b>	<b>86,595</b>	<b>2,341,492</b>	<b>959,257</b>	<b>502,657</b>	<b>288,918</b>	<b>690,287</b>	<b>219,174</b>	

**TABLE F.1: OREGON ADDITIONS (Detail)**

**1999 Full-year returns**

**INTEREST ON GOVERNMENT BONDS OF OTHER STATES AND OTHER**

**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	220	1.9	1,913	8,695	398	3.5	7,542	18,950
0-5	567	0.4	998	1,760	847	0.6	1,577	1,862
5-10	714	0.5	1,183	1,657	1,134	0.8	1,581	1,394
10-15	959	0.7	1,710	1,783	1,239	0.9	2,107	1,701
15-20	999	0.8	1,719	1,721	1,304	1.0	2,083	1,597
20-25	936	0.9	1,912	2,043	1,359	1.2	2,191	1,612
25-30	1,006	1.1	2,213	2,200	1,411	1.5	3,659	2,593
30-35	1,003	1.2	2,132	2,126	1,531	1.8	2,342	1,530
35-40	1,013	1.4	2,636	2,602	1,499	2.1	3,257	2,173
40-45	1,040	1.6	2,201	2,116	1,522	2.4	2,652	1,742
45-50	1,174	2.0	2,798	2,383	1,476	2.6	3,101	2,101
50-60	2,165	2.2	4,940	2,282	3,011	3.1	5,490	1,823
60-70	1,996	2.7	4,683	2,346	2,665	3.6	5,277	1,980
70-80	1,870	3.5	4,218	2,256	2,133	4.0	4,711	2,209
80-90	1,493	4.0	3,216	2,154	1,586	4.2	3,782	2,385
90-100	1,349	5.1	3,087	2,288	1,224	4.6	3,096	2,529
100-250	7,028	8.7	22,160	3,153	4,831	6.0	13,825	2,862
250-500	1,945	18.0	9,744	5,010	1,107	10.2	6,751	6,098
500 +	1,276	27.8	17,844	13,984	791	17.2	11,571	14,628

**Quintile Distribution**

First 20%	1,494	0.5	4,082	2,732	2,374	0.8	10,695	4,505
Second 20%	2,106	0.7	3,674	1,745	2,777	1.0	4,490	1,617
Middle 20%	2,982	1.1	6,542	2,194	4,354	1.5	8,394	1,928
Fourth 20%	5,343	1.9	12,400	2,321	7,403	2.6	14,350	1,938
Next 15%	8,120	3.8	19,094	2,351	8,751	4.1	19,487	2,227
Next 4%	5,642	10.0	18,622	3,301	3,620	6.4	11,139	3,077
Top 1%	3,066	21.7	26,892	8,771	1,789	12.6	18,041	10,084

<b>Total</b>	<b>28,753</b>	<b>2.0</b>	<b>91,307</b>	<b>3,176</b>	<b>31,068</b>	<b>2.2</b>	<b>86,595</b>	<b>2,787</b>
--------------	---------------	------------	---------------	--------------	---------------	------------	---------------	--------------



**TABLE F.1 (cont.): OREGON SUBTRACTIONS (Detail)**

**1999 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	317	2.8	308	972	23	0.2	68	2,957	1,598	13.9	3,342	2,091
0-5	24,844	18.7	3,167	127	119	0.1	356	2,992	1,916	1.4	968	505
5-10	61,852	44.4	19,182	310	235	0.2	1,027	4,370	4,289	3.1	1,841	429
10-15	79,969	59.0	57,350	717	395	0.3	1,553	3,932	7,904	5.8	3,516	445
15-20	96,874	76.0	108,036	1,115	1,739	1.4	2,938	1,689	12,196	9.6	6,073	498
20-25	91,979	84.2	151,284	1,645	8,404	7.7	10,358	1,233	15,292	14.0	8,725	571
25-30	85,890	90.0	181,649	2,115	12,383	13.0	26,221	2,117	19,660	20.6	12,128	617
30-35	77,623	93.4	185,743	2,393	11,925	14.3	39,909	3,347	23,295	28.0	15,434	663
35-40	69,675	95.5	177,796	2,552	10,350	14.2	50,661	4,895	26,725	36.6	18,712	700
40-45	62,889	97.3	167,991	2,671	9,302	14.4	59,017	6,345	28,345	43.8	21,096	744
45-50	56,648	98.2	157,180	2,775	7,820	13.6	63,336	8,099	29,366	50.9	22,575	769
50-60	95,775	99.0	275,829	2,880	13,943	14.4	134,429	9,641	57,727	59.7	47,566	824
60-70	74,209	99.5	219,091	2,952	11,422	15.3	128,266	11,230	51,695	69.3	46,522	900
70-80	53,718	99.7	159,855	2,976	8,267	15.3	100,477	12,154	41,054	76.2	40,946	997
80-90	37,477	99.8	111,915	2,986	5,642	15.0	70,545	12,504	30,151	80.3	33,946	1,126
90-100	26,377	99.9	78,860	2,990	3,994	15.1	50,825	12,725	21,941	83.1	27,388	1,248
100-250	80,315	99.9	240,234	2,991	13,372	16.6	180,347	13,487	68,359	85.0	118,148	1,728
250-500	10,827	99.9	32,359	2,989	1,780	16.4	26,796	15,054	9,232	85.2	31,563	3,419
500 +	4,587	99.9	13,664	2,979	746	16.2	12,128	16,257	3,792	82.6	42,170	11,121

**Quintile Distribution**

First 20%	86,480	30.6	22,414	259	377	0.1	1,451	3,849	7,764	2.7	6,129	789
Second 20%	192,923	68.2	187,676	973	3,037	1.1	5,402	1,779	22,420	7.9	10,827	483
Middle 20%	253,430	89.6	530,347	2,093	33,823	12.0	84,316	2,493	60,747	21.5	38,310	631
Fourth 20%	276,710	97.8	760,347	2,748	40,153	14.2	306,650	7,637	140,790	49.8	109,628	779
Next 15%	211,614	99.7	629,355	2,974	32,478	15.3	392,442	12,083	162,624	76.6	176,247	1,084
Next 4%	56,551	99.9	169,150	2,991	9,675	17.1	133,083	13,755	48,278	85.3	90,882	1,882
Top 1%	14,137	99.9	42,202	2,985	2,318	16.4	35,912	15,493	11,914	84.2	70,634	5,929

<b>Total</b>	<b>1,091,845</b>	<b>77.2</b>	<b>2,341,492</b>	<b>2,145</b>	<b>121,861</b>	<b>8.6</b>	<b>959,257</b>	<b>7,872</b>	<b>454,537</b>	<b>32.1</b>	<b>502,657</b>	<b>1,106</b>
--------------	------------------	-------------	------------------	--------------	----------------	------------	----------------	--------------	----------------	-------------	----------------	--------------

**TABLE F.1 (cont.): OREGON SUBTRACTIONS (Detail)**

**1999 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	738	6.4	1,860	2,520	75	0.7	924	12,320	374	3.3	6,640	17,754
0-5	5,493	4.1	2,826	514	123	0.1	591	4,805	2,057	1.5	1,501	730
5-10	6,145	4.4	5,728	932	974	0.7	6,317	6,486	2,778	2.0	6,327	2,278
10-15	6,772	5.0	9,188	1,357	2,666	2.0	25,565	9,589	3,464	2.6	13,913	4,016
15-20	6,894	5.4	11,098	1,610	3,417	2.7	42,420	12,414	3,331	2.6	16,375	4,916
20-25	5,686	5.2	10,344	1,819	3,261	3.0	48,487	14,869	2,953	2.7	15,751	5,334
25-30	5,379	5.6	10,261	1,908	2,855	3.0	47,216	16,538	2,682	2.8	13,054	4,867
30-35	5,139	6.2	10,423	2,028	2,585	3.1	45,279	17,516	2,405	2.9	10,784	4,484
35-40	4,952	6.8	9,661	1,951	2,400	3.3	45,619	19,008	2,006	2.8	8,978	4,476
40-45	4,902	7.6	9,893	2,018	2,213	3.4	43,186	19,515	1,844	2.9	8,313	4,508
45-50	4,735	8.2	10,098	2,133	1,891	3.3	37,452	19,805	1,795	3.1	7,774	4,331
50-60	8,829	9.1	20,361	2,306	3,505	3.6	73,598	20,998	3,069	3.2	13,537	4,411
60-70	7,904	10.6	19,326	2,445	2,909	3.9	65,236	22,426	2,591	3.5	11,580	4,469
70-80	6,565	12.2	14,778	2,251	2,087	3.9	49,344	23,644	2,036	3.8	8,608	4,228
80-90	5,227	13.9	13,462	2,575	1,540	4.1	37,905	24,614	1,554	4.1	6,781	4,364
90-100	4,084	15.5	10,565	2,587	1,072	4.1	28,803	26,868	1,227	4.6	5,953	4,852
100-250	17,152	21.3	57,198	3,335	2,918	3.6	87,065	29,837	5,367	6.7	28,454	5,302
250-500	3,519	32.5	19,720	5,604	163	1.5	4,779	29,319	1,386	12.8	11,986	8,648
500 +	1,984	43.2	42,127	21,233	30	0.7	503	16,767	985	21.5	22,865	23,213

**Quintile Distribution**

First 20%	12,328	4.4	10,356	840	1,156	0.4	7,707	6,667	5,187	1.8	14,404	2,777
Second 20%	14,682	5.2	22,107	1,506	6,657	2.4	75,804	11,387	7,316	2.6	33,095	4,524
Middle 20%	16,154	5.7	31,087	1,924	8,578	3.0	141,145	16,454	7,916	2.8	38,651	4,883
Fourth 20%	23,011	8.1	49,429	2,148	9,767	3.5	196,396	20,108	8,511	3.0	37,421	4,397
Next 15%	27,608	13.0	69,553	2,519	8,520	4.0	208,280	24,446	8,518	4.0	38,629	4,535
Next 4%	13,170	23.3	45,950	3,489	1,844	3.3	56,636	30,714	4,214	7.4	22,995	5,457
Top 1%	5,146	36.4	60,435	11,744	162	1.1	4,319	26,660	2,242	15.8	33,979	15,156

<b>Total</b>	<b>112,099</b>	<b>7.9</b>	<b>288,918</b>	<b>2,577</b>	<b>36,684</b>	<b>2.6</b>	<b>690,287</b>	<b>18,817</b>	<b>43,904</b>	<b>3.1</b>	<b>219,174</b>	<b>4,992</b>
--------------	----------------	------------	----------------	--------------	---------------	------------	----------------	---------------	---------------	------------	----------------	--------------

**TABLE G: STANDARD DEDUCTION RETURNS  
(Including Returns with Additional Deductions<sup>1</sup>)**

**1999 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	11,475	5,758	50.2	1,348	23.4	19	0.3	1,829	681	221	460	7,587	1,808	19
0-5	133,098	127,176	95.6	6,295	4.9	199	0.2	4,875	1,868	527	1,341	132,051	7,636	204
5-10	139,349	122,696	88.0	14,673	12.0	394	0.3	10,466	3,706	984	2,722	133,162	17,395	397
10-15	135,516	108,989	80.4	15,688	14.4	478	0.4	17,341	6,735	1,542	5,193	126,330	20,881	482
15-20	127,439	96,269	75.5	11,060	11.5	326	0.3	18,781	5,794	1,386	4,408	115,050	15,468	327
20-25	109,213	76,981	70.5	6,774	8.8	222	0.3	18,044	3,991	1,059	2,932	95,025	9,706	224
25-30	95,468	59,919	62.8	4,467	7.5	170	0.3	17,202	2,651	788	1,863	77,121	6,330	171
30-35	83,146	45,166	54.3	3,202	7.1	121	0.3	16,054	1,930	584	1,346	61,220	4,548	124
35-40	72,937	32,792	45.0	2,463	7.5	87	0.3	14,761	1,554	459	1,095	47,553	3,558	88
40-45	64,654	24,287	37.6	1,982	8.2	77	0.3	13,045	1,176	379	797	37,332	2,779	78
45-50	57,702	17,996	31.2	1,576	8.8	46	0.3	11,028	893	252	641	29,024	2,217	47
50-60	96,734	22,738	23.5	2,197	9.7	71	0.3	15,810	1,464	422	1,042	38,548	3,239	72
60-70	74,564	11,953	16.0	1,576	13.2	43	0.4	8,833	1,173	303	870	20,786	2,446	44
70-80	53,888	5,955	11.1	905	15.2	22	0.4	4,460	687	143	544	10,415	1,449	23
80-90	37,548	3,245	8.6	569	17.5	25	0.8	2,421	418	81	337	5,666	906	25
90-100	26,407	1,870	7.1	362	19.4	9	0.5	1,380	261	53	208	3,250	570	9
100-250	80,401	4,324	5.4	931	21.5	19	0.4	3,134	669	119	550	7,458	1,481	19
250-500	10,835	485	4.5	115	23.7	4	0.8	338	82	20	62	823	177	5
500 +	4,592	212	4.6	41	19.3	2	0.9	162	27	8	19	374	60	2

**Quintile Distribution**

First 20%	282,993	254,843	90.1	22,190	8.7	609	0.2	17,065	6,209	1,719	4,490	271,908	26,680	617
Second 20%	282,993	219,974	77.7	28,242	12.8	859	0.4	39,254	13,359	3,132	10,227	259,228	38,469	864
Middle 20%	282,993	175,091	61.9	13,590	7.8	479	0.3	51,082	8,104	2,335	5,769	226,173	19,359	485
Fourth 20%	282,993	91,885	32.5	7,811	8.5	263	0.3	52,594	4,852	1,437	3,415	144,479	11,226	267
Next 15%	212,245	23,565	11.1	3,605	15.3	109	0.5	17,495	2,676	611	2,065	41,060	5,670	111
Next 4%	56,599	2,801	4.9	641	22.9	9	0.3	2,012	459	70	389	4,813	1,030	9
Top 1%	14,150	652	4.6	145	22.2	6	0.9	462	101	26	75	1,114	220	7

<b>Total</b>	<b>1,414,966</b>	<b>768,811</b>	<b>54.3</b>	<b>76,224</b>	<b>9.9</b>	<b>2,334</b>	<b>0.3</b>	<b>179,964</b>	<b>35,760</b>	<b>9,330</b>	<b>26,430</b>	<b>948,775</b>	<b>102,654</b>	<b>2,360</b>
--------------	------------------	----------------	-------------	---------------	------------	--------------	------------	----------------	---------------	--------------	---------------	----------------	----------------	--------------

<sup>1</sup> 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**

**1999 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	11,475	4,326	37.7	86,741	20,051	2,624	11,688	4,454	10	18	1,800	5,717	49.8	81,968	14,338
0-5	133,098	3,766	2.8	44,308	11,765	2,540	2,018	794	2,549	629	247	5,922	4.4	52,725	8,903
5-10	139,349	9,260	6.6	100,790	10,884	9,258	5,246	567	9,637	5,813	603	16,653	12.0	134,206	8,059
10-15	135,516	15,258	11.3	167,575	10,983	18,436	12,049	654	15,568	14,610	938	26,527	19.6	226,403	8,535
15-20	127,439	20,008	15.7	223,101	11,151	25,444	22,365	879	15,651	19,919	1,273	31,170	24.5	278,779	8,944
20-25	109,213	22,741	20.8	253,514	11,148	28,658	33,689	1,176	11,979	19,070	1,592	32,232	29.5	289,736	8,989
25-30	95,468	27,863	29.2	308,695	11,079	33,220	50,210	1,511	9,555	18,012	1,885	35,549	37.2	318,181	8,950
30-35	83,146	31,574	38.0	361,445	11,448	36,263	67,088	1,850	8,240	17,859	2,167	37,980	45.7	348,305	9,171
35-40	72,937	34,662	47.5	417,531	12,046	38,819	84,495	2,177	7,369	17,974	2,439	40,145	55.0	382,728	9,534
40-45	64,654	36,022	55.7	453,075	12,578	39,350	99,893	2,539	6,674	17,813	2,669	40,367	62.4	396,649	9,826
45-50	57,702	36,341	63.0	480,517	13,222	38,892	111,928	2,878	5,847	16,677	2,852	39,706	68.8	405,533	10,213
50-60	96,734	69,734	72.1	990,210	14,200	72,699	245,198	3,373	10,776	33,817	3,138	73,996	76.5	805,439	10,885
60-70	74,564	60,323	80.9	942,670	15,627	61,736	252,042	4,083	9,186	32,810	3,572	62,611	84.0	739,401	11,809
70-80	53,888	46,702	86.7	806,526	17,270	47,399	228,485	4,820	6,949	27,422	3,946	47,933	88.9	615,044	12,831
80-90	37,548	33,621	89.5	639,831	19,031	33,985	191,510	5,635	4,910	20,582	4,192	34,303	91.4	474,748	13,840
90-100	26,407	24,196	91.6	501,406	20,723	24,305	155,514	6,398	3,545	15,667	4,419	24,537	92.9	364,757	14,866
100-250	80,401	75,481	93.9	2,113,296	27,998	75,413	742,420	9,845	12,629	63,983	5,066	76,077	94.6	1,440,799	18,939
250-500	10,835	10,309	95.1	553,255	53,667	10,259	242,885	23,675	1,788	11,475	6,418	10,350	95.5	322,225	31,133
500 +	4,592	4,341	94.5	806,195	185,716	4,352	367,602	84,467	796	5,582	7,013	4,380	95.4	444,412	101,464

**Quintile Distribution**

First 20%	282,993	17,269	6.1	230,803	13,365	14,337	18,891	1,318	12,113	6,398	528	28,150	9.9	267,577	9,505
Second 20%	282,993	38,876	13.7	431,398	11,097	48,442	39,085	807	33,481	37,795	1,129	63,019	22.3	553,674	8,786
Middle 20%	282,993	84,874	30.0	958,217	11,290	100,726	160,767	1,596	28,998	55,055	1,899	107,902	38.1	978,589	9,069
Fourth 20%	282,993	174,546	61.7	2,327,082	13,332	186,852	543,071	2,906	29,838	84,959	2,847	191,108	67.5	1,968,228	10,299
Next 15%	212,245	184,083	86.7	3,362,239	18,265	186,559	981,644	5,262	27,593	110,756	4,014	188,680	88.9	2,527,009	13,393
Next 4%	56,599	53,451	94.4	1,635,097	30,591	53,346	594,726	11,148	9,266	48,957	5,284	53,798	95.1	1,092,901	20,315
Top 1%	14,150	13,429	94.9	1,305,846	97,241	13,390	588,143	43,924	2,369	15,812	6,675	13,498	95.4	734,060	54,383

<b>Total</b>	<b>1,414,966</b>	<b>566,528</b>	<b>40.0</b>	<b>10,250,683</b>	<b>18,094</b>	<b>603,652</b>	<b>2,926,325</b>	<b>4,848</b>	<b>143,658</b>	<b>359,732</b>	<b>2,504</b>	<b>646,155</b>	<b>45.7</b>	<b>8,122,039</b>	<b>12,570</b>
--------------	------------------	----------------	-------------	-------------------	---------------	----------------	------------------	--------------	----------------	----------------	--------------	----------------	-------------	------------------	---------------

For both the federal and Oregon returns, taxpayers are allowed to take either the appropriate standard deduction or their itemized deductions, whichever is greater. In 1999, 564,062 full-year filers itemized both returns.

**TABLE I: OREGON CREDITS (THOUSANDS OF DOLLARS)**

**1999 Full-year returns**

<b>AGI Category Distribution</b>											
AGI Level (\$000)	Number of Returns	Total Credits	Exemption Credits	Earned Income	Working Family	Retirement Income	Child Care	Elderly Care	Political Contributions	Tax Paid to Other States	Other Credits
Less than zero	11,475	9	8	0	0	0	0	0	0	0	0
0-5	133,098	3,047	2,872	147	0	6	3	1	5	6	7
5-10	139,349	17,225	15,142	1,605	148	150	41	19	26	26	68
10-15	135,516	30,143	24,771	3,337	926	431	374	30	57	52	166
15-20	127,439	35,030	27,980	2,843	2,167	535	1,066	15	89	84	250
20-25	109,213	31,399	26,030	1,451	1,769	548	1,104	3	100	102	293
25-30	95,468	27,584	24,320	384	1,051	496	802	0	114	115	302
30-35	83,146	24,506	22,507	4	518	357	581	0	128	135	277
35-40	72,937	22,900	21,356	0	249	201	500	0	152	147	295
40-45	64,654	21,525	20,275	0	92	47	445	0	167	179	321
45-50	57,702	20,159	19,018	0	31	0	424	0	182	187	317
50-60	96,734	35,720	33,641	0	4	0	732	0	391	325	627
60-70	74,564	28,854	27,010	0	0	0	446	0	390	357	650
70-80	53,888	21,373	19,999	0	0	0	132	0	346	275	621
80-90	37,548	15,357	14,117	0	0	0	20	0	289	285	646
90-100	26,407	10,998	9,931	0	0	0	5	0	235	234	592
100-250	80,401	38,013	30,440	0	0	0	5	0	899	2,517	4,152
250-500	10,835	7,633	4,173	0	0	0	0	0	174	2,064	1,221
500 +	4,592	13,728	1,709	0	0	0	0	0	91	10,125	1,803
<b>Quintile Distribution</b>											
First 20%	282,993	20,116	17,882	1,734	147	155	44	20	30	31	74
Second 20%	282,993	70,852	57,329	6,533	3,478	1,054	1,639	45	162	152	458
Middle 20%	282,993	82,361	72,479	1,504	3,014	1,365	2,393	2	355	362	885
Fourth 20%	282,993	97,913	92,101	0	317	197	2,034	0	887	838	1,539
Next 15%	212,245	85,323	78,631	0	0	0	569	0	1,474	1,494	3,155
Next 4%	56,599	28,032	21,497	0	0	0	2	0	678	2,263	3,592
Top 1%	14,150	20,607	5,380	0	0	0	0	0	247	12,076	2,904
<b>Total</b>	<b>1,414,966</b>	<b>405,203</b>	<b>345,300</b>	<b>9,771</b>	<b>6,956</b>	<b>2,771</b>	<b>6,680</b>	<b>67</b>	<b>3,835</b>	<b>17,216</b>	<b>12,607</b>

**TABLE I.1: OREGON CREDITS (Detail)  
EXEMPTION , EARNED INCOME, AND WORKING FAMILY CREDITS**

**1999 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Exemption Credits (\$134 per exemption)				Oregon Earned Income Credit				Working Family 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	31	0.3	8	258	4	0.0	0	0	0	0.0	0	0
0-5	39,998	30.1	2,872	72	13,530	10.2	147	11	8	0.0	0	0
5-10	100,846	72.4	15,142	150	37,415	26.8	1,605	43	1,127	0.8	148	131
10-15	120,031	88.6	24,771	206	28,185	20.8	3,337	118	3,492	2.6	926	265
15-20	119,548	93.8	27,980	234	29,280	23.0	2,843	97	5,288	4.1	2,167	410
20-25	104,497	95.7	26,030	249	25,149	23.0	1,451	58	3,945	3.6	1,769	448
25-30	92,390	96.8	24,320	263	14,378	15.1	384	27	2,374	2.5	1,051	443
30-35	81,070	97.5	22,507	278	834	1.0	4	5	1,261	1.5	518	411
35-40	71,359	97.8	21,356	299	0	0.0	0	0	601	0.8	249	414
40-45	63,540	98.3	20,275	319	0	0.0	0	0	192	0.3	92	479
45-50	56,913	98.6	19,018	334	0	0.0	0	0	49	0.1	31	633
50-60	95,579	98.8	33,641	352	0	0.0	0	0	19	0.0	4	211
60-70	73,824	99.0	27,010	366	0	0.0	0	0	0	0.0	0	0
70-80	53,485	99.3	19,999	374	0	0.0	0	0	0	0.0	0	0
80-90	37,330	99.4	14,117	378	0	0.0	0	0	0	0.0	0	0
90-100	26,261	99.4	9,931	378	0	0.0	0	0	0	0.0	0	0
100-250	80,083	99.6	30,440	380	0	0.0	0	0	0	0.0	0	0
250-500	10,785	99.5	4,173	387	0	0.0	0	0	0	0.0	0	0
500 +	4,577	99.7	1,709	373	0	0.0	0	0	0	0.0	0	0

**Quintile Distribution**

First 20%	140,102	49.5	17,882	128	50,719	17.9	1,734	34	1,125	0.4	147	131
Second 20%	258,514	91.3	57,329	222	62,226	22.0	6,533	105	9,689	3.4	3,478	359
Middle 20%	273,753	96.7	72,479	265	35,830	12.7	1,504	42	6,800	2.4	3,014	443
Fourth 20%	278,616	98.5	92,101	331	0	0.0	0	0	742	0.3	317	427
Next 15%	210,673	99.3	78,631	373	0	0.0	0	0	0	0.0	0	0
Next 4%	56,402	99.7	21,497	381	0	0.0	0	0	0	0.0	0	0
Top 1%	14,087	99.6	5,380	382	0	0.0	0	0	0	0.0	0	0

<b>Total</b>	<b>1,232,147</b>	<b>87.1</b>	<b>345,300</b>	<b>280</b>	<b>148,775</b>	<b>10.5</b>	<b>9,771</b>	<b>66</b>	<b>18,356</b>	<b>1.3</b>	<b>6,956</b>	<b>379</b>
--------------	------------------	-------------	----------------	------------	----------------	-------------	--------------	-----------	---------------	------------	--------------	------------

**TABLE I.1 (cont.): OREGON CREDITS (Detail)  
RETIREMENT INCOME, CHILD CARE, AND ELDERLY CREDITS**

**1999 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Retirement Income Credit				Child Care Credit				Elderly 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	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
0-5	223	0.2	6	27	98	0.1	3	31	19	0.0	1	53
5-10	1,764	1.3	150	85	491	0.4	41	84	222	0.2	19	86
10-15	2,965	2.2	431	145	2,272	1.7	374	165	261	0.2	30	115
15-20	2,736	2.1	535	196	4,800	3.8	1,066	222	162	0.1	15	93
20-25	2,230	2.0	548	246	5,160	4.7	1,104	214	31	0.0	3	97
25-30	1,647	1.7	496	301	4,650	4.9	802	172	0	0.0	0	0
30-35	1,252	1.5	357	285	4,119	5.0	581	141	0	0.0	0	0
35-40	775	1.1	201	259	4,073	5.6	500	123	0	0.0	0	0
40-45	311	0.5	47	151	4,114	6.4	445	108	0	0.0	0	0
45-50	0	0.0	0	0	4,194	7.3	424	101	0	0.0	0	0
50-60	0	0.0	0	0	7,891	8.2	732	93	0	0.0	0	0
60-70	0	0.0	0	0	5,109	6.9	446	87	0	0.0	0	0
70-80	0	0.0	0	0	1,489	2.8	132	89	0	0.0	0	0
80-90	0	0.0	0	0	245	0.7	20	82	0	0.0	0	0
90-100	0	0.0	0	0	52	0.2	5	96	0	0.0	0	0
100-250	0	0.0	0	0	28	0.0	5	179	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%	1,974	0.7	155	79	585	0.2	44	75	240	0.1	20	83
Second 20%	6,091	2.2	1,054	173	7,948	2.8	1,639	206	432	0.2	45	104
Middle 20%	4,940	1.7	1,365	276	13,842	4.9	2,393	173	23	0.0	2	87
Fourth 20%	898	0.3	197	219	19,933	7.0	2,034	102	0	0.0	0	0
Next 15%	0	0.0	0	0	6,470	3.0	569	88	0	0.0	0	0
Next 4%	0	0.0	0	0	7	0.0	2	286	0	0.0	0	0
Top 1%	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0

<b>Total</b>	<b>13,903</b>	<b>1.0</b>	<b>2,771</b>	<b>199</b>	<b>48,785</b>	<b>3.4</b>	<b>6,680</b>	<b>137</b>	<b>695</b>	<b>0.0</b>	<b>67</b>	<b>96</b>
--------------	---------------	------------	--------------	------------	---------------	------------	--------------	------------	------------	------------	-----------	-----------

**TABLE I.1 (cont.):**

**OREGON CREDITS (Detail)**

**1999 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	2	0.0	0	0	0	0.0	0	0	1	0.0	0	0
0-5	152	0.1	5	33	176	0.1	6	34	237	0.2	7	30
5-10	688	0.5	26	38	451	0.3	26	58	877	0.6	68	78
10-15	1,291	1.0	57	44	436	0.3	52	119	1,274	0.9	166	130
15-20	1,706	1.3	89	52	487	0.4	84	172	1,576	1.2	250	159
20-25	1,779	1.6	100	56	427	0.4	102	239	1,494	1.4	293	196
25-30	1,943	2.0	114	59	448	0.5	115	257	1,536	1.6	302	197
30-35	2,152	2.6	128	59	437	0.5	135	309	1,430	1.7	277	194
35-40	2,487	3.4	152	61	409	0.6	147	359	1,511	2.1	295	195
40-45	2,700	4.2	167	62	419	0.6	179	427	1,505	2.3	321	213
45-50	2,918	5.1	182	62	414	0.7	187	452	1,418	2.5	317	224
50-60	5,883	6.1	391	66	741	0.8	325	439	2,588	2.7	627	242
60-70	5,545	7.4	390	70	633	0.8	357	564	2,247	3.0	650	289
70-80	4,794	8.9	346	72	483	0.9	275	569	1,854	3.4	621	335
80-90	3,956	10.5	289	73	397	1.1	285	718	1,334	3.6	646	484
90-100	3,163	12.0	235	74	344	1.3	234	680	1,083	4.1	592	547
100-250	11,444	14.2	899	79	1,833	2.3	2,517	1,373	3,737	4.6	4,152	1,111
250-500	2,042	18.8	174	85	582	5.4	2,064	3,546	646	6.0	1,221	1,890
500 +	1,042	22.7	91	87	560	12.2	10,125	18,080	388	8.4	1,803	4,647

**Quintile Distribution**

First 20%	835	0.3	30	36	620	0.2	31	50	1,107	0.4	74	67
Second 20%	3,276	1.2	162	49	999	0.4	152	152	3,094	1.1	458	148
Middle 20%	6,073	2.1	355	58	1,319	0.5	362	274	4,492	1.6	885	197
Fourth 20%	13,874	4.9	887	64	1,944	0.7	838	431	6,924	2.4	1,539	222
Next 15%	20,317	9.6	1,474	73	2,210	1.0	1,494	676	7,353	3.5	3,155	429
Next 4%	8,451	14.9	678	80	1,495	2.6	2,263	1,514	2,817	5.0	3,592	1,275
Top 1%	2,861	20.2	247	86	1,090	7.7	12,076	11,079	949	6.7	2,904	3,060

<b>Total</b>	<b>55,687</b>	<b>3.9</b>	<b>3,835</b>	<b>69</b>	<b>9,677</b>	<b>0.7</b>	<b>17,216</b>	<b>1,779</b>	<b>26,736</b>	<b>1.9</b>	<b>12,607</b>	<b>472</b>
--------------	---------------	------------	--------------	-----------	--------------	------------	---------------	--------------	---------------	------------	---------------	------------



**TABLE J: DISTRIBUTION OF RETURNS BY NUMBER OF PERSONAL EXEMPTIONS**

**1999 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Total Personal Exemptions	Number of Personal Exemptions											
			Zero	One	Two	Three	Four	Five	Six	Seven	Eight	Nine	Ten or More	
													Number of Returns	Number of Exemptions
Less than zero	11,475	20,211	893	4,678	3,991	778	686	308	90	30	12	5	4	42
0-5	133,098	91,024	66,995	50,049	10,397	3,549	1,386	476	152	67	19	4	4	41
5-10	139,349	166,929	30,960	72,758	21,270	8,732	3,723	1,241	454	128	55	17	11	125
10-15	135,516	218,105	8,694	72,416	32,668	12,087	6,010	2,427	814	264	89	25	22	248
15-20	127,439	227,919	2,793	66,052	33,997	12,516	7,112	3,110	1,139	431	179	80	30	324
20-25	109,213	204,363	1,255	54,973	29,736	11,058	7,195	3,156	1,177	398	154	51	60	645
25-30	95,468	186,881	654	46,646	25,586	9,626	7,676	3,339	1,230	466	154	52	39	444
30-35	83,146	171,106	350	37,369	23,767	8,886	7,437	3,375	1,250	436	171	66	39	408
35-40	72,937	161,330	216	27,866	22,587	8,866	8,092	3,508	1,179	399	152	46	26	287
40-45	64,654	152,441	107	21,062	21,211	8,384	8,405	3,671	1,221	379	139	40	35	379
45-50	57,702	142,490	88	16,173	19,486	8,166	8,603	3,589	1,067	329	97	64	40	433
50-60	96,734	251,546	72	20,028	36,415	14,876	16,493	6,204	1,867	520	160	67	32	343
60-70	74,564	201,667	41	11,018	30,323	12,307	13,985	5,052	1,295	361	114	39	29	322
70-80	53,888	149,157	42	6,298	22,537	9,175	10,815	3,692	952	257	74	27	19	194
80-90	37,548	105,185	10	3,977	15,721	6,445	7,835	2,651	666	152	63	16	12	128
90-100	26,407	73,974	20	2,620	11,233	4,531	5,555	1,842	452	103	38	6	7	74
100-250	80,401	226,499	68	8,161	33,854	13,207	17,288	5,832	1,470	362	116	25	18	190
250-500	10,835	31,059	26	1,177	4,487	1,460	2,345	1,012	245	57	18	7	1	12
500 +	4,592	12,754	4	551	2,040	542	941	385	108	16	1	3	1	13

**Quintile Distribution**

First 20%	282,993	276,819	98,750	126,967	35,477	12,981	5,750	2,020	694	223	86	26	19	208
Second 20%	282,993	482,680	11,846	148,634	72,089	26,644	14,330	6,074	2,148	760	292	112	64	694
Middle 20%	282,993	557,762	2,042	135,197	78,130	29,225	22,620	9,964	3,704	1,323	491	168	129	1,405
Fourth 20%	282,993	691,064	443	80,146	97,489	39,549	41,037	16,708	5,193	1,565	519	213	131	1,423
Next 15%	212,245	586,323	122	25,494	88,402	35,854	42,666	14,623	3,656	957	311	89	71	760
Next 4%	56,599	159,907	55	5,837	23,708	9,111	12,180	4,210	1,114	261	87	23	13	137
Top 1%	14,150	40,085	30	1,597	6,011	1,827	2,999	1,271	319	66	19	9	2	25

<b>Total</b>	<b>1,414,966</b>	<b>2,794,640</b>	<b>113,288</b>	<b>523,872</b>	<b>401,306</b>	<b>155,191</b>	<b>141,582</b>	<b>54,870</b>	<b>16,828</b>	<b>5,155</b>	<b>1,805</b>	<b>640</b>	<b>429</b>	<b>4,652</b>
--------------	------------------	------------------	----------------	----------------	----------------	----------------	----------------	---------------	---------------	--------------	--------------	------------	------------	--------------

**TABLE J.1: DISTRIBUTION OF RETURNS BY PERSONAL EXEMPTIONS CLAIMED  
TOTAL, PERSONAL, DISABLED, AND DISABLED CHILD EXEMPTIONS**

**1999 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Total Oregon Exemptions	Total Personal Exemptions	Disabled Exemptions			Disabled Child Exemptions							
				One	Two	Total	One	Two	Three	Four	Five or More		Total	
											Number of Returns	Number of Exemptions		
Less than zero	11,475	20,431	20,211	167	9	185	26	3	1	0	0	0	0	35
0-5	133,098	92,131	91,024	895	27	949	139	8	1	0	0	0	0	158
5-10	139,349	168,989	166,929	1,662	38	1,738	270	21	2	1	0	0	0	322
10-15	135,516	220,803	218,105	2,092	79	2,250	389	22	5	0	0	0	0	448
15-20	127,439	230,550	227,919	1,916	79	2,074	458	43	3	1	0	0	0	557
20-25	109,213	206,575	204,363	1,480	55	1,590	498	50	3	0	2	15	0	622
25-30	95,468	188,874	186,881	1,198	46	1,290	560	61	4	1	1	5	0	703
30-35	83,146	172,718	171,106	951	37	1,025	450	54	8	0	1	5	0	587
35-40	72,937	162,821	161,330	831	28	887	471	50	11	0	0	0	0	604
40-45	64,654	153,785	152,441	729	23	775	463	46	2	2	0	0	0	569
45-50	57,702	143,664	142,490	582	18	618	452	42	5	0	1	5	0	556
50-60	96,734	253,661	251,546	1,101	35	1,171	780	62	8	4	0	0	0	944
60-70	74,564	203,357	201,667	864	28	920	632	53	8	2	0	0	0	770
70-80	53,888	150,211	149,157	552	18	588	373	29	7	2	1	6	0	466
80-90	37,548	105,877	105,185	364	9	382	260	25	0	0	0	0	0	310
90-100	26,407	74,424	73,974	217	7	231	199	10	0	0	0	0	0	219
100-250	80,401	227,778	226,499	631	25	681	491	41	5	1	1	6	0	598
250-500	10,835	31,196	31,059	61	2	65	63	3	1	0	0	0	0	72
500 +	4,592	12,784	12,754	15	0	15	15	0	0	0	0	0	0	15

**Quintile Distribution**

First 20%	282,993	280,190	276,819	2,710	74	2,858	433	32	4	1	0	0	513
Second 20%	282,993	488,409	482,680	4,297	165	4,627	934	70	8	1	0	0	1,102
Middle 20%	282,993	563,470	557,762	3,519	135	3,789	1,500	171	16	1	4	25	1,919
Fourth 20%	282,993	697,037	691,064	3,140	101	3,342	2,142	191	26	6	1	5	2,631
Next 15%	212,245	590,515	586,323	2,136	73	2,282	1,583	127	15	4	2	12	1,910
Next 4%	56,599	160,780	159,907	440	13	466	330	29	5	1	0	0	407
Top 1%	14,150	40,228	40,085	66	2	70	67	3	0	0	0	0	73

<b>Total</b>	<b>1,414,966</b>	<b>2,820,629</b>	<b>2,794,640</b>	<b>16,308</b>	<b>563</b>	<b>17,434</b>	<b>6,989</b>	<b>623</b>	<b>74</b>	<b>14</b>	<b>7</b>	<b>42</b>	<b>8,555</b>
--------------	------------------	------------------	------------------	---------------	------------	---------------	--------------	------------	-----------	-----------	----------	-----------	--------------

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

**1999 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
Less than zero	11,475	89	3,999	2,640	31	6,580	0	0	0	0	0
0-5	133,098	4,080	11,884	822	1,189	9,815	5	4	7	4	5
5-10	139,349	21,739	33,672	1,985	4,157	18,076	6	5	10	5	7
10-15	135,516	47,000	58,875	4,947	7,457	24,279	6	5	8	5	6
15-20	127,439	78,063	88,943	7,935	9,103	27,918	6	5	10	6	6
20-25	109,213	102,211	110,298	8,960	9,590	26,637	6	5	9	5	6
25-30	95,468	120,190	126,995	9,793	9,911	26,510	7	5	10	6	6
30-35	83,146	130,471	136,287	10,613	9,962	26,391	8	5	9	7	6
35-40	72,937	135,715	140,754	11,009	9,998	26,047	8	5	9	7	6
40-45	64,654	140,018	143,318	11,880	10,137	25,316	7	4	8	7	5
45-50	57,702	143,599	144,433	12,441	10,432	23,706	7	4	8	6	5
50-60	96,734	286,097	281,252	26,382	20,640	42,176	11	7	15	11	9
60-70	74,564	271,076	258,031	27,410	19,911	34,277	9	5	11	9	7
70-80	53,888	235,009	217,523	26,584	17,847	26,945	9	5	10	8	7
80-90	37,548	191,843	172,999	24,308	15,039	20,503	6	3	8	6	5
90-100	26,407	155,179	134,586	22,983	13,119	15,509	5	2	5	5	3
100-250	80,401	760,993	539,305	198,415	89,937	66,664	14	8	18	15	11
250-500	10,835	276,619	144,977	113,566	39,955	21,880	2	1	3	2	1
500 +	4,592	502,418	151,101	308,737	88,059	45,480	1	1	3	1	0

**Quintile Distribution**

First 20%	282,993	25,685	49,251	5,432	5,336	34,335	11	9	17	9	11
Second 20%	282,993	140,520	164,922	14,338	18,152	56,891	13	10	20	12	13
Middle 20%	282,993	362,541	382,752	29,926	29,780	79,917	22	15	27	19	17
Fourth 20%	282,993	698,079	700,616	61,510	50,613	114,658	32	20	39	30	24
Next 15%	212,245	1,005,251	906,774	128,971	80,735	111,229	34	17	40	32	25
Next 4%	56,599	615,493	412,801	177,339	77,416	52,062	9	6	12	10	7
Top 1%	14,150	754,840	282,118	413,894	124,443	65,616	2	1	5	3	2

<b>Total</b>	<b>1,414,966</b>	<b>3,602,410</b>	<b>2,899,233</b>	<b>831,410</b>	<b>386,475</b>	<b>514,709</b>	<b>122</b>	<b>78</b>	<b>161</b>	<b>115</b>	<b>100</b>
--------------	------------------	------------------	------------------	----------------	----------------	----------------	------------	-----------	------------	------------	------------

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

**1999 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	3,125	27.2	3,999	1,280	783	6.8	2,640	3,372
0-5	95,752	71.9	11,884	124	2,085	1.6	822	394
5-10	103,971	74.6	33,672	324	4,317	3.1	1,985	460
10-15	102,699	75.8	58,875	573	8,668	6.4	4,947	571
15-20	103,108	80.9	88,943	863	11,075	8.7	7,935	716
20-25	92,892	85.1	110,298	1,187	10,299	9.4	8,960	870
25-30	83,477	87.4	126,995	1,521	9,571	10.0	9,793	1,023
30-35	73,784	88.7	136,287	1,847	8,894	10.7	10,613	1,193
35-40	65,300	89.5	140,754	2,155	8,470	11.6	11,009	1,300
40-45	58,179	90.0	143,318	2,463	8,122	12.6	11,880	1,463
45-50	52,122	90.3	144,433	2,771	7,691	13.3	12,441	1,618
50-60	87,658	90.6	281,252	3,209	14,187	14.7	26,382	1,860
60-70	67,585	90.6	258,031	3,818	12,719	17.1	27,410	2,155
70-80	48,793	90.5	217,523	4,458	10,347	19.2	26,584	2,569
80-90	33,774	89.9	172,999	5,122	8,137	21.7	24,308	2,987
90-100	23,614	89.4	134,586	5,699	6,570	24.9	22,983	3,498
100-250	68,359	85.0	539,305	7,889	31,094	38.7	198,415	6,381
250-500	8,613	79.5	144,977	16,832	6,551	60.5	113,566	17,336
500 +	3,675	80.0	151,101	41,116	3,504	76.3	308,737	88,110

**Quintile Distribution**

First 20%	202,164	71.4	49,251	244	7,144	2.5	5,432	760
Second 20%	222,478	78.6	164,922	741	21,583	7.6	14,338	664
Middle 20%	246,896	87.2	382,752	1,550	28,555	10.1	29,926	1,048
Fourth 20%	255,293	90.2	700,616	2,744	37,755	13.3	61,510	1,629
Next 15%	191,044	90.0	906,774	4,746	44,239	20.8	128,971	2,915
Next 4%	47,363	83.7	412,801	8,716	24,436	43.2	177,339	7,257
Top 1%	11,242	79.4	282,118	25,095	9,372	66.2	413,894	44,163

<b>Total</b>	<b>1,176,480</b>	<b>83.1</b>	<b>2,899,233</b>	<b>2,464</b>	<b>173,084</b>	<b>12.2</b>	<b>831,410</b>	<b>4,804</b>
--------------	------------------	-------------	------------------	--------------	----------------	-------------	----------------	--------------

**TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 1999 Full-year returns**  
**TAX PAID, REFUNDS, AND ZERO BALANCE 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	14	0.1	31	2,214	3,703	32.3	6,580	1,777	7,758	67.6
0-5	20,666	15.5	1,189	58	91,522	68.8	9,815	107	20,910	15.7
5-10	29,946	21.5	4,157	139	93,305	67.0	18,076	194	16,098	11.6
10-15	33,221	24.5	7,457	224	91,089	67.2	24,279	267	11,206	8.3
15-20	33,089	26.0	9,103	275	87,981	69.0	27,918	317	6,369	5.0
20-25	29,741	27.2	9,590	322	75,855	69.5	26,637	351	3,617	3.3
25-30	26,771	28.0	9,911	370	66,478	69.6	26,510	399	2,219	2.3
30-35	24,349	29.3	9,962	409	57,325	68.9	26,391	460	1,472	1.8
35-40	21,810	29.9	9,998	458	50,052	68.6	26,047	520	1,075	1.5
40-45	19,922	30.8	10,137	509	43,958	68.0	25,316	576	774	1.2
45-50	18,411	31.9	10,432	567	38,705	67.1	23,706	612	586	1.0
50-60	32,015	33.1	20,640	645	63,847	66.0	42,176	661	872	0.9
60-70	25,694	34.5	19,911	775	48,211	64.7	34,277	711	659	0.9
70-80	18,992	35.2	17,847	940	34,521	64.1	26,945	781	375	0.7
80-90	13,490	35.9	15,039	1,115	23,803	63.4	20,503	861	255	0.7
90-100	9,759	37.0	13,119	1,344	16,473	62.4	15,509	941	175	0.7
100-250	35,888	44.6	89,937	2,506	44,018	54.7	66,664	1,514	495	0.6
250-500	5,420	50.0	39,955	7,372	5,347	49.3	21,880	4,092	68	0.6
500 +	2,291	49.9	88,059	38,437	2,283	49.7	45,480	19,921	18	0.4

**Quintile Distribution**

First 20%	50,412	17.8	5,336	106	187,930	66.4	34,335	183	44,651	15.8
Second 20%	71,558	25.3	18,152	254	193,000	68.2	56,891	295	18,435	6.5
Middle 20%	80,107	28.3	29,780	372	196,104	69.3	79,917	408	6,782	2.4
Fourth 20%	89,709	31.7	50,613	564	190,143	67.2	114,658	603	3,141	1.1
Next 15%	76,120	35.9	80,735	1,061	134,550	63.4	111,229	827	1,575	0.7
Next 4%	26,533	46.9	77,416	2,918	29,727	52.5	52,062	1,751	339	0.6
Top 1%	7,050	49.8	124,443	17,651	7,022	49.6	65,616	9,344	78	0.6

<b>Total</b>	<b>401,489</b>	<b>28.4</b>	<b>386,475</b>	<b>963</b>	<b>938,476</b>	<b>66.3</b>	<b>514,709</b>	<b>548</b>	<b>75,001</b>	<b>5.3</b>
--------------	----------------	-------------	----------------	------------	----------------	-------------	----------------	------------	---------------	------------

**TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 1999 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	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$)	Average (\$)
Less than zero	23	0.2	138	6.00	23	0.2	171	7.43
0-5	1,624	1.2	4,661	2.87	1,632	1.2	3,999	2.45
5-10	1,781	1.3	5,872	3.30	1,795	1.3	5,263	2.93
10-15	1,592	1.2	6,068	3.81	1,467	1.1	4,806	3.28
15-20	1,596	1.3	6,461	4.05	1,482	1.2	4,764	3.21
20-25	1,487	1.4	6,214	4.18	1,319	1.2	5,025	3.81
25-30	1,545	1.6	7,063	4.57	1,326	1.4	4,935	3.72
30-35	1,421	1.7	7,656	5.39	1,159	1.4	4,766	4.11
35-40	1,292	1.8	7,722	5.98	1,014	1.4	4,803	4.74
40-45	1,160	1.8	6,957	6.00	896	1.4	4,459	4.98
45-50	1,024	1.8	6,563	6.41	791	1.4	4,296	5.43
50-60	1,630	1.7	11,291	6.93	1,216	1.3	6,573	5.41
60-70	1,235	1.7	9,205	7.45	870	1.2	4,701	5.40
70-80	1,012	1.9	8,738	8.63	715	1.3	4,574	6.40
80-90	756	2.0	6,179	8.17	515	1.4	3,401	6.60
90-100	558	2.1	5,182	9.29	351	1.3	2,005	5.71
100-250	1,361	1.7	13,847	10.17	1,007	1.3	8,255	8.20
250-500	91	0.8	1,595	17.53	65	0.6	823	12.66
500 +	17	0.4	571	33.59	10	0.2	505	50.50

**Quintile Distribution**

First 20%	3,415	1.2	10,650	3.12	3,438	1.2	9,413	2.74
Second 20%	3,425	1.2	13,465	3.93	3,191	1.1	10,449	3.27
Middle 20%	4,491	1.6	21,545	4.80	3,780	1.3	14,912	3.94
Fourth 20%	4,945	1.7	31,649	6.40	3,780	1.3	19,503	5.16
Next 15%	3,982	1.9	34,089	8.56	2,753	1.3	16,962	6.16
Next 4%	851	1.5	8,590	10.09	645	1.1	5,638	8.74
Top 1%	96	0.7	1,995	20.78	66	0.5	1,247	18.89

<b>Total</b>	<b>21,205</b>	<b>1.5</b>	<b>121,983</b>	<b>5.75</b>	<b>17,653</b>	<b>1.2</b>	<b>78,124</b>	<b>4.43</b>
--------------	---------------	------------	----------------	-------------	---------------	------------	---------------	-------------

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

**1999 Full-year returns**

**DONATIONS TO CHILD ABUSE PREVENTION, ALZHEIMER'S RESEARCH, AND STOP VIOLENCE FUNDS**

**AGI Category Distribution**

AGI Level (\$000)	Donations to Child Abuse Prevention				Donations to Alzheimer's Research				Donations to Stop Domestic Violence			
	Number of Returns	Percent of Total	Amount (\$)	Average (\$)	Number of Returns	Percent of Total	Amount (\$)	Average (\$)	Number of Returns	Percent of Total	Amount (\$)	Average (\$)
Less than zero	35	0.3	278	7.94	25	0.2	151	6.04	26	0.2	116	4.46
0-5	2,282	1.7	6,786	2.97	1,474	1.1	3,889	2.64	1,855	1.4	4,649	2.51
5-10	2,413	1.7	9,603	3.98	1,605	1.2	4,850	3.02	2,027	1.5	6,528	3.22
10-15	2,086	1.5	8,462	4.06	1,466	1.1	5,139	3.51	1,734	1.3	5,974	3.45
15-20	2,192	1.7	10,233	4.67	1,527	1.2	5,621	3.68	1,692	1.3	5,964	3.52
20-25	1,896	1.7	8,737	4.61	1,356	1.2	5,340	3.94	1,503	1.4	5,750	3.83
25-30	1,901	2.0	9,659	5.08	1,426	1.5	6,229	4.37	1,511	1.6	5,640	3.73
30-35	1,663	2.0	8,622	5.18	1,343	1.6	7,055	5.25	1,340	1.6	5,876	4.39
35-40	1,517	2.1	9,069	5.98	1,210	1.7	6,732	5.56	1,193	1.6	5,598	4.69
40-45	1,383	2.1	8,078	5.84	1,126	1.7	6,635	5.89	1,071	1.7	5,319	4.97
45-50	1,236	2.1	8,440	6.83	992	1.7	6,061	6.11	953	1.7	5,111	5.36
50-60	2,007	2.1	14,596	7.27	1,608	1.7	11,238	6.99	1,481	1.5	8,822	5.96
60-70	1,556	2.1	11,006	7.07	1,228	1.6	8,699	7.08	1,122	1.5	6,590	5.87
70-80	1,289	2.4	10,410	8.08	1,031	1.9	8,390	8.14	933	1.7	6,515	6.98
80-90	942	2.5	8,248	8.76	742	2.0	6,128	8.26	683	1.8	5,034	7.37
90-100	655	2.5	5,397	8.24	534	2.0	4,872	9.12	484	1.8	3,348	6.92
100-250	1,677	2.1	17,866	10.65	1,386	1.7	14,919	10.76	1,242	1.5	11,111	8.95
250-500	115	1.1	2,585	22.48	95	0.9	2,370	24.95	80	0.7	1,230	15.38
500 +	23	0.5	2,900	126.09	20	0.4	872	43.60	11	0.2	485	44.09

**Quintile Distribution**

First 20%	4,708	1.7	16,597	3.53	3,095	1.1	8,877	2.87	3,889	1.4	11,244	2.89
Second 20%	4,608	1.6	20,096	4.36	3,232	1.1	11,821	3.66	3,695	1.3	12,880	3.49
Middle 20%	5,460	1.9	27,401	5.02	4,124	1.5	18,754	4.55	4,347	1.5	17,446	4.01
Fourth 20%	5,968	2.1	39,433	6.61	4,793	1.7	29,926	6.24	4,546	1.6	24,196	5.32
Next 15%	4,938	2.3	40,121	8.12	3,965	1.9	32,439	8.18	3,595	1.7	24,818	6.90
Next 4%	1,061	1.9	11,968	11.28	883	1.6	10,277	11.64	789	1.4	7,492	9.50
Top 1%	125	0.9	5,359	42.87	102	0.7	3,096	30.35	80	0.6	1,584	19.80

<b>Total</b>	<b>26,868</b>	<b>1.9</b>	<b>160,975</b>	<b>5.99</b>	<b>20,194</b>	<b>1.4</b>	<b>115,190</b>	<b>5.70</b>	<b>20,941</b>	<b>1.5</b>	<b>99,660</b>	<b>4.76</b>
--------------	---------------	------------	----------------	-------------	---------------	------------	----------------	-------------	---------------	------------	---------------	-------------





## Tables for Full-Year Form 40 Returns

The tables in this section provide information on federal taxes and federal credits. Full-year Oregon filers use either the long form (Form 40) or the short form (Form 40s). Taxpayers using Form 40 are required to submit their federal tax form with their Oregon tax form; Form 40S filers, however, are not required to do so. For this reason, we are only able to provide federal tax and credit information for full-year filers using Form 40. While the figures in this section do not pertain to all full-year filers, they do provide insight into the majority of these filers.



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

**1999 Full-year Form 40 returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Basic Federal Tax	Federal Alternative Minimum Tax	Federal Tax on IRA's	Total Federal Tax	Federal Non-refundable Credits	Net Federal Tax	Refundable Earned Income Credit
Less than zero	11,460	0	1,445	336	1,781	0	1,781	1,124
0-5	59,618	3,304	29	107	3,440	33	3,407	7,149
5-10	75,549	10,211	45	275	10,531	445	10,086	31,863
10-15	81,416	32,906	39	471	33,416	2,694	30,722	43,520
15-20	78,408	67,053	15	769	67,837	7,053	60,784	34,954
20-25	69,986	100,891	50	910	101,851	11,001	90,849	18,531
25-30	66,081	135,895	151	1,127	137,173	14,399	122,774	5,225
30-35	62,231	165,901	74	1,272	167,248	16,191	151,057	48
35-40	58,944	195,532	48	1,365	196,944	18,602	178,343	0
40-45	55,402	222,037	165	1,485	223,687	19,639	204,048	0
45-50	51,442	241,501	1,521	1,617	244,639	19,878	224,761	0
50-60	91,941	522,047	1,400	3,403	526,851	38,231	488,620	0
60-70	73,753	528,102	1,254	3,331	532,686	33,197	499,490	0
70-80	53,693	482,379	1,067	2,996	486,441	25,563	460,879	0
80-90	37,471	414,993	1,227	2,566	418,786	17,690	401,096	0
90-100	26,373	350,225	1,948	1,964	354,137	10,563	343,574	0
100-250	80,366	1,930,569	44,105	8,204	1,982,878	19,589	1,963,288	0
250-500	10,835	859,956	39,402	809	900,167	7,311	892,856	0
500 +	4,592	1,673,727	58,617	99	1,732,442	22,621	1,709,821	0

**Quintile Distribution**

First 20%	209,912	36,623	1,555	1,058	39,236	2,301	36,935	73,994
Second 20%	209,912	262,407	159	2,521	265,086	27,956	237,130	67,637
Middle 20%	209,912	682,003	999	4,835	687,837	63,894	623,942	783
Fourth 20%	209,912	1,271,944	3,536	8,253	1,283,732	88,789	1,194,943	0
Next 15%	157,434	1,974,216	12,727	11,534	1,998,477	65,268	1,933,209	0
Next 4%	41,983	1,481,005	47,060	4,510	1,532,575	8,752	1,523,823	0
Top 1%	10,496	2,229,033	86,564	396	2,315,993	27,740	2,288,254	0

<b>Total</b>	<b>1,049,561</b>	<b>7,937,230</b>	<b>152,600</b>	<b>33,106</b>	<b>8,122,936</b>	<b>284,699</b>	<b>7,838,237</b>	<b>142,414</b>
--------------	------------------	------------------	----------------	---------------	------------------	----------------	------------------	----------------

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

**1999 Full-year Form 40 returns**

**AGI Category Distribution**

AGI Level (\$000)	Basic Federal Tax				Alternative Minimum Tax				Federal Tax on IRA's				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	0	0.0	0	0	38	0.3	1,445	38,026	278	2.4	336	1,209	316	2.8	1,781	5,636
0-5	20,968	35.2	3,304	158	9	0.0	29	3,222	462	0.8	107	232	21,293	35.7	3,407	160
5-10	31,303	41.4	10,211	326	28	0.0	45	1,607	1,002	1.3	275	274	30,298	40.1	10,086	333
10-15	50,584	62.1	32,906	651	27	0.0	39	1,444	1,585	1.9	471	297	46,410	57.0	30,722	662
15-20	67,617	86.2	67,053	992	18	0.0	15	833	2,184	2.8	769	352	60,816	77.6	60,784	999
20-25	65,608	93.7	100,891	1,538	22	0.0	50	2,273	2,501	3.6	910	364	59,517	85.0	90,849	1,526
25-30	64,022	96.9	135,895	2,123	27	0.0	151	5,593	2,676	4.0	1,127	421	59,662	90.3	122,774	2,058
30-35	61,180	98.3	165,901	2,712	39	0.1	74	1,897	2,742	4.4	1,272	464	58,355	93.8	151,057	2,589
35-40	58,354	99.0	195,532	3,351	53	0.1	48	906	2,686	4.6	1,365	508	56,539	95.9	178,343	3,154
40-45	55,074	99.4	222,037	4,032	71	0.1	165	2,324	2,721	4.9	1,485	546	54,081	97.6	204,048	3,773
45-50	51,237	99.6	241,501	4,713	97	0.2	1,521	15,680	2,616	5.1	1,617	618	50,665	98.5	224,761	4,436
50-60	91,696	99.7	522,047	5,693	257	0.3	1,400	5,447	4,952	5.4	3,403	687	91,216	99.2	488,620	5,357
60-70	73,644	99.9	528,102	7,171	386	0.5	1,254	3,249	4,046	5.5	3,331	823	73,506	99.7	499,490	6,795
70-80	53,626	99.9	482,379	8,995	456	0.8	1,067	2,340	3,039	5.7	2,996	986	53,570	99.8	460,879	8,603
80-90	37,441	99.9	414,993	11,084	622	1.7	1,227	1,973	2,121	5.7	2,566	1,210	37,429	99.9	401,096	10,716
90-100	26,353	99.9	350,225	13,290	665	2.5	1,948	2,929	1,386	5.3	1,964	1,417	26,354	99.9	343,574	13,037
100-250	80,268	99.9	1,930,569	24,052	6,056	7.5	44,105	7,283	3,909	4.9	8,204	2,099	80,301	99.9	1,963,288	24,449
250-500	10,813	99.8	859,956	79,530	2,950	27.2	39,402	13,357	241	2.2	809	3,357	10,826	99.9	892,856	82,473
500 +	4,580	99.7	1,673,727	365,443	1,082	23.6	58,617	54,175	62	1.4	99	1,597	4,587	99.9	1,709,821	372,754

**Quintile Distribution**

First 20%	89,697	42.7	36,623	408	97	0.0	1,555	16,031	2,926	1.4	1,058	362	86,487	41.2	36,935	427
Second 20%	188,255	89.7	262,407	1,394	61	0.0	159	2,607	6,820	3.2	2,521	370	171,049	81.5	237,130	1,386
Middle 20%	207,352	98.8	682,003	3,289	196	0.1	999	5,097	9,610	4.6	4,835	503	200,203	95.4	623,942	3,117
Fourth 20%	209,393	99.8	1,271,944	6,074	731	0.3	3,536	4,837	11,294	5.4	8,253	731	208,339	99.3	1,194,943	5,736
Next 15%	157,274	99.9	1,974,216	12,553	3,429	2.2	12,727	3,712	8,718	5.5	11,534	1,323	157,224	99.9	1,933,209	12,296
Next 4%	41,926	99.9	1,481,005	35,324	5,631	13.4	47,060	8,357	1,661	4.0	4,510	2,715	41,952	99.9	1,523,823	36,323
Top 1%	10,471	99.8	2,229,033	212,877	2,758	26.3	86,564	31,387	180	1.7	396	2,200	10,487	99.9	2,288,254	218,199
<b>Total</b>	<b>904,368</b>	<b>86.2</b>	<b>7,937,230</b>	<b>8,777</b>	<b>12,903</b>	<b>1.2</b>	<b>152,600</b>	<b>11,827</b>	<b>41,209</b>	<b>3.9</b>	<b>33,106</b>	<b>803</b>	<b>875,741</b>	<b>83.4</b>	<b>7,838,237</b>	<b>8,950</b>

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

**1999 Full-year Form 40 returns**

**FEDERAL CHILD CARE, ELDERLY, AND CHILD CREDITS**

**AGI Category Distribution**

AGI Level (\$000)	Federal Child Care Credit				Federal Elderly Credit				Federal Child 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	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
0-5	1	0.0	0	0	5	0.0	1	200	2	0.0	0	0
5-10	6	0.0	1	167	279	0.4	30	108	48	0.1	5	104
10-15	831	1.0	167	201	496	0.6	126	254	2,711	3.3	611	225
15-20	2,701	3.4	981	363	348	0.4	64	184	9,964	12.7	3,764	378
20-25	3,193	4.6	1,285	402	87	0.1	19	218	13,795	19.7	7,396	536
25-30	3,348	5.1	1,256	375	0	0.0	0	0	15,414	23.3	10,470	679
30-35	3,155	5.1	1,106	351	0	0.0	0	0	15,678	25.2	12,180	777
35-40	3,378	5.7	1,202	356	0	0.0	0	0	16,517	28.0	13,924	843
40-45	3,587	6.5	1,241	346	0	0.0	0	0	16,832	30.4	14,949	888
45-50	3,844	7.5	1,398	364	0	0.0	0	0	16,772	32.6	15,111	901
50-60	7,772	8.5	2,931	377	0	0.0	0	0	31,242	34.0	28,261	905
60-70	6,477	8.8	2,582	399	0	0.0	0	0	25,625	34.7	23,009	898
70-80	4,822	9.0	1,966	408	0	0.0	0	0	18,733	34.9	16,703	892
80-90	3,303	8.8	1,339	405	0	0.0	0	0	13,068	34.9	11,632	890
90-100	2,114	8.0	846	400	0	0.0	0	0	8,923	33.8	7,893	885
100-250	5,368	6.7	2,206	411	0	0.0	0	0	12,960	16.1	9,532	735
250-500	519	4.8	255	491	0	0.0	0	0	6	0.1	7	1,167
500 +	125	2.7	57	456	0	0.0	0	0	1	0.0	0	0

**Quintile Distribution**

First 20%	506	0.2	81	160	669	0.3	138	206	1,644	0.8	283	172
Second 20%	8,397	4.0	3,198	381	546	0.3	102	187	34,830	16.6	18,024	517
Middle 20%	12,067	5.7	4,236	351	0	0.0	0	0	57,957	27.6	48,131	830
Fourth 20%	17,641	8.4	6,768	384	0	0.0	0	0	71,363	34.0	64,323	901
Next 15%	13,052	8.3	5,301	406	0	0.0	0	0	52,023	33.0	44,480	855
Next 4%	2,483	5.9	1,043	420	0	0.0	0	0	471	1.1	204	433
Top 1%	398	3.8	192	482	0	0.0	0	0	3	0.0	2	667

<b>Total</b>	<b>54,544</b>	<b>5.2</b>	<b>20,821</b>	<b>382</b>	<b>1,215</b>	<b>0.1</b>	<b>240</b>	<b>198</b>	<b>218,291</b>	<b>20.8</b>	<b>175,447</b>	<b>804</b>
--------------	---------------	------------	---------------	------------	--------------	------------	------------	------------	----------------	-------------	----------------	------------

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

**1999 Full-year Form 40 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	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
0-5	53	0.1	9	170	0	0.0	0	0	1,481	2.5	21	14
5-10	1,777	2.4	379	213	5	0.0	1	200	902	1.2	21	23
10-15	3,467	4.3	1,729	499	3	0.0	0	0	946	1.2	39	41
15-20	3,657	4.7	2,072	567	9	0.0	3	333	1,178	1.5	67	57
20-25	3,405	4.9	2,012	591	20	0.0	9	450	1,148	1.6	72	63
25-30	3,721	5.6	2,258	607	31	0.0	31	1,000	1,169	1.8	91	78
30-35	3,704	6.0	2,386	644	59	0.1	71	1,203	1,225	2.0	85	69
35-40	4,097	7.0	2,855	697	49	0.1	72	1,469	1,244	2.1	92	74
40-45	4,071	7.3	2,798	687	65	0.1	101	1,554	1,303	2.4	96	74
45-50	4,136	8.0	2,642	639	81	0.2	141	1,741	1,339	2.6	109	81
50-60	6,921	7.5	5,593	808	154	0.2	335	2,175	2,717	3.0	261	96
60-70	6,992	9.5	6,175	883	117	0.2	300	2,564	2,661	3.6	305	115
70-80	6,068	11.3	5,684	937	76	0.1	235	3,092	2,483	4.6	265	107
80-90	4,709	12.6	3,603	765	59	0.2	193	3,271	2,142	5.7	311	145
90-100	3,332	12.6	945	284	33	0.1	55	1,667	1,887	7.2	258	137
100-250	27	0.0	30	1,111	37	0.0	39	1,054	9,953	12.4	2,961	297
250-500	0	0.0	0	0	1	0.0	0	0	2,693	24.9	2,385	886
500 +	0	0.0	0	0	0	0.0	0	0	1,634	35.6	3,991	2,442

**Quintile Distribution**

First 20%	4,556	2.2	1,700	373	7	0.0	1	143	3,103	1.5	70	23
Second 20%	10,168	4.8	5,921	582	43	0.0	25	581	3,311	1.6	204	62
Middle 20%	14,039	6.7	9,401	670	210	0.1	289	1,376	4,465	2.1	339	76
Fourth 20%	17,561	8.4	14,180	807	340	0.2	768	2,259	6,580	3.1	665	101
Next 15%	13,808	8.8	9,961	721	193	0.1	493	2,554	10,461	6.6	1,733	166
Next 4%	5	0.0	6	1,200	6	0.0	11	1,833	6,940	16.5	2,641	381
Top 1%	0	0.0	0	0	0	0.0	0	0	3,245	30.9	5,779	1,781

<b>Total</b>	<b>60,137</b>	<b>5.7</b>	<b>41,170</b>	<b>685</b>	<b>799</b>	<b>0.1</b>	<b>1,587</b>	<b>1,986</b>	<b>38,105</b>	<b>3.6</b>	<b>11,431</b>	<b>300</b>
--------------	---------------	------------	---------------	------------	------------	------------	--------------	--------------	---------------	------------	---------------	------------

**TABLE L.1 (cont.): FEDERAL TAXES AND CREDITS (Detail) 1999 Full-year Form 40 returns**  
**FEDERAL OTHER, TOTAL, AND EARNED INCOME CREDITS**

**AGI Category Distribution**

AGI Level (\$000)	Federal Other Credits				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 (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	0	0.0	0	0	0	0.0	0	0	1,306	11.4	1,124	861
0-5	25	0.0	2	80	1,565	2.6	33	21	11,659	19.6	7,149	613
5-10	46	0.1	8	174	3,044	4.0	445	146	21,594	28.6	31,863	1,476
10-15	79	0.1	21	266	8,197	10.1	2,694	329	15,739	19.3	43,520	2,765
15-20	199	0.3	101	508	15,944	20.3	7,053	442	16,959	21.6	34,954	2,061
20-25	276	0.4	209	757	18,548	26.5	11,001	593	15,871	22.7	18,531	1,168
25-30	339	0.5	294	867	19,963	30.2	14,399	721	10,165	15.4	5,225	514
30-35	405	0.7	364	899	19,930	32.0	16,191	812	658	1.1	48	73
35-40	460	0.8	457	993	20,854	35.4	18,602	892	0	0.0	0	0
40-45	387	0.7	453	1,171	21,063	38.0	19,639	932	0	0.0	0	0
45-50	400	0.8	477	1,193	20,899	40.6	19,878	951	0	0.0	0	0
50-60	659	0.7	849	1,288	38,131	41.5	38,231	1,003	0	0.0	0	0
60-70	604	0.8	826	1,368	32,348	43.9	33,197	1,026	0	0.0	0	0
70-80	549	1.0	708	1,290	24,565	45.8	25,563	1,041	0	0.0	0	0
80-90	449	1.2	612	1,363	17,786	47.5	17,690	995	0	0.0	0	0
90-100	397	1.5	566	1,426	12,630	47.9	10,563	836	0	0.0	0	0
100-250	2,721	3.4	4,822	1,772	26,339	32.8	19,589	744	0	0.0	0	0
250-500	1,038	9.6	4,663	4,492	3,842	35.5	7,311	1,903	0	0.0	0	0
500 +	697	15.2	18,573	26,647	2,147	46.8	22,621	10,536	0	0.0	0	0

**Quintile Distribution**

First 20%	133	0.1	27	203	10,425	5.0	2,301	221	46,565	22.2	73,994	1,589
Second 20%	692	0.3	482	697	49,763	23.7	27,956	562	44,152	21.0	67,637	1,532
Middle 20%	1,491	0.7	1,498	1,005	73,244	34.9	63,894	872	3,234	1.5	783	242
Fourth 20%	1,586	0.8	2,085	1,315	88,562	42.2	88,789	1,003	0	0.0	0	0
Next 15%	2,340	1.5	3,299	1,410	70,301	44.7	65,268	928	0	0.0	0	0
Next 4%	2,157	5.1	4,846	2,247	11,092	26.4	8,752	789	0	0.0	0	0
Top 1%	1,331	12.7	21,766	16,353	4,408	42.0	27,740	6,293	0	0.0	0	0

<b>Total</b>	<b>9,730</b>	<b>0.9</b>	<b>34,004</b>	<b>3,495</b>	<b>307,795</b>	<b>29.3</b>	<b>284,699</b>	<b>925</b>	<b>93,951</b>	<b>9.0</b>	<b>142,414</b>	<b>1,516</b>
--------------	--------------	------------	---------------	--------------	----------------	-------------	----------------	------------	---------------	------------	----------------	--------------





## **Tables for Select Groups of Full-Year 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)**

**1999 Full-year taxable returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	28	53	-2,019	3,462	0	32	262	1,148	97	0	97	7	89
0-5	57,821	5,550	182,957	1,849	2,953	1,132	87,998	92,724	4,853	0	4,853	773	4,080
5-10	96,769	69,972	722,430	1,871	18,784	3,830	193,123	508,564	31,563	1	31,563	9,825	21,739
10-15	104,912	136,266	1,318,118	2,889	55,360	9,169	280,049	976,437	67,443	0	67,443	20,443	47,000
15-20	110,470	185,166	1,930,375	3,148	104,076	16,380	354,032	1,459,034	106,433	0	106,434	28,371	78,063
20-25	100,394	183,533	2,254,041	3,558	146,167	29,094	372,590	1,709,748	130,146	0	130,146	27,935	102,211
25-30	90,414	176,133	2,482,600	5,385	176,089	49,326	394,387	1,868,183	146,171	0	146,171	25,982	120,190
30-35	79,933	165,248	2,592,826	4,131	180,555	68,982	410,159	1,937,261	154,251	0	154,252	23,781	130,471
35-40	70,686	157,959	2,646,798	5,519	173,342	84,835	428,414	1,965,726	158,268	3	158,271	22,556	135,715
40-45	63,015	150,413	2,675,221	4,635	164,385	99,318	431,897	1,984,256	161,314	0	161,314	21,296	140,018
45-50	56,543	141,371	2,683,491	5,650	154,578	107,639	431,554	1,995,371	163,615	0	163,615	20,015	143,599
50-60	95,051	250,295	5,209,710	9,876	271,719	229,721	833,987	3,884,159	321,549	1	321,550	35,453	286,097
60-70	73,489	201,111	4,758,920	9,699	216,279	225,164	749,024	3,578,153	299,638	4	299,642	28,566	271,076
70-80	53,271	148,877	3,980,306	8,729	158,252	185,822	615,714	3,029,248	256,124	1	256,124	21,115	235,009
80-90	37,214	105,160	3,152,472	6,792	111,026	144,318	474,459	2,429,461	207,041	1	207,042	15,199	191,843
90-100	26,214	74,035	2,482,339	6,027	78,341	110,206	363,021	1,936,798	166,107	2	166,109	10,930	155,179
100-250	80,017	226,944	11,229,152	35,675	239,243	440,955	1,434,022	9,150,607	798,545	14	798,559	37,565	760,993
250-500	10,802	31,125	3,617,040	16,457	32,281	88,640	319,324	3,193,252	284,028	0	284,029	7,410	276,619
500 +	4,580	12,754	6,276,232	29,388	13,642	114,509	427,631	5,749,839	516,068	18	516,086	13,668	502,418
<b>Quintile Distribution</b>													
First 20%	242,324	185,713	1,970,033	9,762	65,560	12,370	511,791	1,390,074	90,654	1	90,655	27,048	63,607
Second 20%	242,325	422,186	4,797,590	7,772	286,803	53,373	834,448	3,630,744	271,023	1	271,024	64,407	206,617
Middle 20%	242,324	508,379	7,991,556	15,330	544,694	219,642	1,276,506	5,966,044	475,454	3	475,457	73,363	402,094
Fourth 20%	242,325	623,208	12,649,550	24,989	677,951	541,847	2,023,651	9,431,090	778,636	4	778,639	88,329	690,310
Next 15%	181,743	509,902	15,491,278	35,903	540,987	709,269	2,314,223	11,962,702	1,020,132	15	1,020,148	74,077	946,071
Next 4%	48,465	138,105	8,269,071	28,389	144,906	292,933	978,123	6,881,498	604,213	4	604,217	24,569	579,648
Top 1%	12,117	34,472	9,023,931	42,598	36,172	179,637	662,904	8,187,816	733,141	18	733,159	19,096	714,062
<b>Total</b>	<b>1,211,623</b>	<b>2,421,965</b>	<b>60,193,009</b>	<b>164,743</b>	<b>2,297,074</b>	<b>2,009,072</b>	<b>8,601,646</b>	<b>47,449,969</b>	<b>3,973,253</b>	<b>46</b>	<b>3,973,299</b>	<b>370,889</b>	<b>3,602,410</b>

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

**1999 Full-year non-taxable returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	11,447	20,378	-522,352	5,993	308	12,803	95,482	22	1	0	1	1	0
0-5	75,277	86,581	174,854	727	214	5,111	187,720	45,110	2,274	0	2,274	2,274	0
5-10	42,580	99,017	319,650	893	398	17,409	205,501	139,519	7,400	0	7,400	7,400	0
10-15	30,604	84,537	375,917	927	1,990	44,565	204,001	165,052	9,700	0	9,700	9,700	0
15-20	16,969	45,384	292,487	653	3,960	62,524	154,105	104,539	6,659	0	6,659	6,659	0
20-25	8,819	23,042	196,177	545	5,117	64,570	99,480	51,773	3,464	0	3,464	3,464	0
25-30	5,054	12,741	137,917	488	5,559	59,554	66,439	23,715	1,602	0	1,602	1,602	0
30-35	3,213	7,470	103,837	342	5,188	52,847	48,162	10,957	726	0	726	726	0
35-40	2,251	4,862	84,162	374	4,454	48,795	37,685	5,321	344	0	344	344	0
40-45	1,639	3,372	69,363	217	3,605	42,187	28,868	3,525	230	0	230	230	0
45-50	1,159	2,293	54,795	249	2,602	33,596	23,044	2,217	144	0	144	144	0
50-60	1,683	3,366	91,986	554	4,110	59,771	35,789	3,852	265	2	267	267	0
60-70	1,075	2,246	69,273	261	2,812	45,766	25,396	3,795	288	0	288	288	0
70-80	617	1,334	45,948	199	1,603	28,332	17,040	3,314	258	0	258	258	0
80-90	334	717	28,234	206	888	18,321	10,076	2,003	158	0	158	158	0
90-100	193	389	18,265	156	519	13,328	7,394	861	68	0	68	68	0
100-250	384	834	49,980	310	991	30,257	19,930	5,264	448	0	448	448	0
250-500	33	71	11,604	37	78	6,203	4,367	2,505	223	0	223	223	0
500 +	12	30	12,144	27	23	5,283	17,423	679	61	0	61	61	0
<b>Quintile Distribution</b>													
First 20%	40,668	42,358	-495,278	6,280	356	14,021	154,938	87	4	0	4	4	0
Second 20%	40,669	54,541	122,613	364	135	3,033	107,679	36,351	1,825	0	1,825	1,825	0
Middle 20%	40,668	90,020	275,180	807	284	13,249	186,822	115,522	6,032	0	6,032	6,032	0
Fourth 20%	40,669	111,148	487,906	1,180	2,565	57,454	265,784	213,617	12,484	0	12,484	12,484	0
Next 15%	30,501	79,268	661,114	1,822	17,974	217,152	333,816	172,672	11,319	0	11,320	11,320	0
Next 4%	8,134	16,998	365,482	1,615	17,802	223,879	150,697	19,398	1,295	2	1,297	1,297	0
Top 1%	2,034	4,331	197,226	1,090	5,301	122,432	88,164	16,379	1,351	0	1,351	1,351	0
<b>Total</b>	<b>203,343</b>	<b>398,664</b>	<b>1,614,241</b>	<b>13,158</b>	<b>44,418</b>	<b>651,221</b>	<b>1,287,900</b>	<b>574,026</b>	<b>34,310</b>	<b>3</b>	<b>34,313</b>	<b>34,313</b>	<b>0</b>

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

**1999 Full-year standard-deduction returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	5,758	8,138	-135,367	1,219	51	1,231	13,776	98	7	0	7	1	6
0-5	127,176	82,361	341,027	1,521	3,071	4,667	222,993	136,536	7,044	0	7,044	3,012	4,032
5-10	122,696	143,467	911,953	1,623	18,539	15,196	264,418	618,270	37,288	1	37,289	16,039	21,250
10-15	108,989	175,340	1,359,994	1,575	51,235	35,873	257,646	1,022,484	69,864	0	69,864	26,124	43,740
15-20	96,269	171,906	1,676,946	1,610	89,843	46,570	229,358	1,318,363	96,859	0	96,859	28,046	68,813
20-25	76,981	141,470	1,724,242	1,315	117,519	46,414	182,333	1,383,606	106,868	0	106,868	22,531	84,337
25-30	59,919	114,300	1,641,411	1,679	125,889	46,075	142,645	1,331,611	105,894	0	105,894	17,071	88,823
30-35	45,166	89,573	1,461,509	1,097	109,848	43,795	110,016	1,200,811	97,236	0	97,236	12,796	84,441
35-40	32,792	69,968	1,225,207	1,060	86,199	41,672	83,371	1,016,493	83,202	2	83,204	9,847	73,357
40-45	24,287	55,085	1,028,906	803	67,489	38,473	64,116	860,493	71,023	0	71,023	7,711	63,313
45-50	17,996	42,934	852,678	1,145	51,725	33,630	49,065	719,838	59,835	0	59,835	6,032	53,802
50-60	22,738	55,903	1,239,416	1,375	66,908	56,262	64,337	1,053,838	88,355	0	88,355	7,844	80,510
60-70	11,953	29,241	770,137	998	35,475	44,399	35,019	656,485	55,620	0	55,620	4,100	51,521
70-80	5,955	14,466	443,523	525	17,723	25,448	17,710	383,266	32,757	0	32,757	2,087	30,670
80-90	3,245	7,691	274,213	386	9,686	17,304	9,787	237,876	20,465	0	20,465	1,143	19,323
90-100	1,870	4,321	176,877	328	5,572	11,178	5,657	154,822	13,392	0	13,392	670	12,721
100-250	4,324	9,814	591,315	1,615	12,885	32,694	13,153	534,270	46,839	10	46,850	1,774	45,075
250-500	485	1,092	161,941	452	1,439	5,894	1,466	153,594	13,685	0	13,685	301	13,384
500 +	212	497	292,203	1,099	634	4,197	642	287,830	25,842	0	25,842	390	25,452
<b>Quintile Distribution</b>													
First 20%	153,762	109,742	318,142	2,967	4,628	7,347	279,048	204,533	10,853	0	10,853	4,755	6,098
Second 20%	153,762	203,659	1,379,167	2,143	36,485	27,695	343,781	978,103	62,012	1	62,013	25,574	36,440
Middle 20%	153,762	268,530	2,465,207	2,442	122,130	68,630	366,288	1,919,530	138,681	0	138,682	43,012	95,670
Fourth 20%	153,762	288,574	3,890,018	3,265	283,440	107,990	365,688	3,144,322	247,387	0	247,387	44,318	203,069
Next 15%	115,322	254,256	4,680,523	4,581	310,890	169,990	299,547	3,908,907	321,905	2	321,907	35,788	286,119
Next 4%	30,752	75,227	2,012,190	2,483	91,243	110,737	89,827	1,723,485	146,203	0	146,203	10,659	135,544
Top 1%	7,689	17,579	1,292,881	3,544	22,913	58,583	23,328	1,191,703	105,034	10	105,044	3,415	101,629
<b>Total</b>	<b>768,811</b>	<b>1,217,567</b>	<b>16,038,128</b>	<b>21,424</b>	<b>871,730</b>	<b>550,973</b>	<b>1,767,507</b>	<b>13,070,584</b>	<b>1,032,076</b>	<b>14</b>	<b>1,032,089</b>	<b>167,521</b>	<b>864,569</b>

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

**1999 Full-year itemized-deduction returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	5,717	12,293	-389,005	8,237	257	11,604	81,968	1,073	91	0	91	7	84
0-5	5,922	9,770	16,785	1,055	96	1,576	52,725	1,298	83	0	83	35	48
5-10	16,653	25,522	130,128	1,141	643	6,044	134,206	29,813	1,674	0	1,675	1,185	489
10-15	26,527	45,463	334,041	2,242	6,115	17,860	226,403	119,005	7,279	0	7,279	4,019	3,260
15-20	31,170	58,644	545,916	2,191	18,193	32,334	278,779	245,211	16,233	1	16,234	6,984	9,250
20-25	32,232	65,105	725,976	2,788	33,765	47,250	289,736	377,915	26,741	0	26,741	8,868	17,873
25-30	35,549	74,574	979,106	4,193	55,759	62,805	318,181	560,287	41,879	0	41,879	10,512	31,367
30-35	37,980	83,145	1,235,154	3,376	75,895	78,034	348,305	747,406	57,741	0	57,741	11,711	46,030
35-40	40,145	92,853	1,505,754	4,833	91,597	91,957	382,728	954,555	75,410	1	75,410	13,053	62,357
40-45	40,367	98,700	1,715,678	4,049	100,502	103,032	396,649	1,127,289	90,520	0	90,520	13,815	76,706
45-50	39,706	100,730	1,885,608	4,754	105,454	107,605	405,533	1,277,750	103,924	0	103,924	14,127	89,797
50-60	73,996	197,758	4,062,280	9,055	208,921	233,229	805,439	2,834,173	233,459	4	233,463	27,876	205,587
60-70	62,611	174,116	4,058,056	8,963	183,616	226,531	739,401	2,925,463	244,306	4	244,309	24,754	219,556
70-80	47,933	135,745	3,582,730	8,404	142,132	188,705	615,044	2,649,296	223,625	1	223,626	19,286	204,339
80-90	34,303	98,186	2,906,493	6,612	102,229	145,335	474,748	2,193,589	186,734	1	186,735	14,214	172,521
90-100	24,537	70,103	2,323,727	5,855	73,288	112,355	364,757	1,782,837	152,783	2	152,785	10,327	142,458
100-250	76,077	217,964	10,687,818	34,370	227,349	438,518	1,440,799	8,621,601	752,154	4	752,157	36,239	715,918
250-500	10,350	30,104	3,466,703	16,042	30,920	88,949	322,225	3,042,163	270,566	0	270,566	7,332	263,235
500 +	4,380	12,287	5,996,173	28,317	13,031	115,595	444,412	5,462,688	490,286	18	490,304	13,338	476,966
<b>Quintile Distribution</b>													
First 20%	129,231	239,722	1,647,888	18,838	74,336	135,373	1,161,932	932,433	63,715	1	63,716	24,330	39,386
Second 20%	129,231	292,214	4,542,573	13,764	273,224	281,707	1,210,757	2,826,028	221,227	1	221,228	41,059	180,169
Middle 20%	129,231	337,356	6,660,919	15,531	354,669	382,330	1,367,822	4,590,718	376,185	4	376,188	47,471	328,718
Fourth 20%	129,231	363,399	9,225,361	20,998	381,530	495,396	1,613,169	6,769,920	569,661	5	569,666	51,777	517,888
Next 15%	96,923	276,840	10,748,100	28,584	289,507	494,949	1,589,240	8,411,753	726,745	4	726,750	42,723	684,027
Next 4%	25,846	75,280	6,023,605	26,055	77,247	182,943	656,403	5,136,240	454,190	1	454,191	15,152	439,039
Top 1%	6,462	18,251	6,920,675	32,705	19,248	136,622	522,715	6,286,320	563,766	18	563,784	15,171	548,613
<b>Total</b>	<b>646,155</b>	<b>1,603,062</b>	<b>45,769,122</b>	<b>156,477</b>	<b>1,469,761</b>	<b>2,109,320</b>	<b>8,122,039</b>	<b>34,953,411</b>	<b>2,975,488</b>	<b>35</b>	<b>2,975,523</b>	<b>237,682</b>	<b>2,737,841</b>

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

**1999 Full-year single returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	5,340	4,611	-126,177	2,821	76	4,313	24,633	445	39	0	39	1	37
0-5	116,412	52,000	309,030	1,786	3,105	4,726	207,743	127,360	6,590	0	6,590	2,544	4,045
5-10	102,896	76,312	760,001	1,797	18,703	16,433	253,274	496,375	30,813	0	30,813	9,730	21,083
10-15	79,998	75,268	994,171	2,123	54,228	35,797	232,863	695,199	50,287	0	50,287	9,998	40,289
15-20	67,494	67,854	1,175,415	2,232	89,965	39,524	208,514	854,793	66,308	0	66,309	9,174	57,134
20-25	54,614	55,626	1,224,762	2,042	111,467	40,853	177,362	907,729	72,979	0	72,979	7,504	65,475
25-30	45,957	47,338	1,260,507	2,557	121,376	46,763	169,397	933,004	76,591	0	76,591	6,393	70,198
30-35	36,777	38,049	1,190,613	2,310	104,134	49,549	157,306	887,766	73,976	0	73,977	5,183	68,793
35-40	27,485	28,686	1,027,153	2,403	79,481	47,197	141,667	766,164	64,523	2	64,526	3,954	60,572
40-45	20,743	21,778	879,500	2,071	60,743	50,408	124,244	649,824	55,140	0	55,140	3,061	52,079
45-50	15,913	16,711	753,896	2,160	46,866	50,977	110,633	550,482	46,980	0	46,980	2,355	44,624
50-60	19,626	20,660	1,069,789	3,697	58,054	75,298	158,087	786,461	67,613	0	67,613	2,975	64,638
60-70	10,884	11,505	702,138	2,646	32,361	52,420	100,123	522,694	45,281	0	45,281	1,748	43,532
70-80	6,248	6,602	466,133	2,646	18,601	34,329	65,555	351,604	30,629	0	30,629	1,021	29,608
80-90	3,949	4,171	334,316	1,390	11,754	25,578	45,760	253,495	22,172	0	22,172	709	21,463
90-100	2,608	2,764	246,879	1,037	7,786	20,171	33,688	188,484	16,541	0	16,541	492	16,049
100-250	8,184	8,711	1,155,246	8,101	24,435	70,946	138,614	931,060	82,459	0	82,459	1,997	80,463
250-500	1,162	1,202	393,024	2,877	3,468	15,921	34,812	342,599	30,644	0	30,644	478	30,166
500 +	520	541	710,331	4,900	1,549	12,704	50,793	650,853	58,491	1	58,493	1,565	56,928
<b>Quintile Distribution</b>													
First 20%	125,362	58,695	201,185	4,648	3,434	9,346	239,994	138,725	7,235	0	7,235	2,792	4,443
Second 20%	125,362	97,623	1,022,204	2,535	30,896	25,289	320,448	677,652	43,542	0	43,542	12,555	30,987
Middle 20%	125,362	123,730	1,968,604	3,658	138,597	68,399	378,493	1,416,944	107,954	0	107,954	16,647	91,308
Fourth 20%	125,362	128,631	3,319,974	6,156	307,055	124,028	455,866	2,461,478	201,444	0	201,444	17,387	184,057
Next 15%	94,021	98,583	4,141,250	11,505	274,798	244,558	590,294	3,060,580	260,285	2	260,287	13,854	246,433
Next 4%	25,072	26,465	2,012,665	9,775	74,648	151,386	276,328	1,527,625	133,417	0	133,417	4,354	129,063
Top 1%	6,269	6,662	1,860,846	13,321	18,724	70,901	173,645	1,613,390	144,180	2	144,181	3,296	140,885
<b>Total</b>	<b>626,810</b>	<b>540,389</b>	<b>14,526,727</b>	<b>51,598</b>	<b>848,152</b>	<b>693,906</b>	<b>2,435,069</b>	<b>10,896,393</b>	<b>898,056</b>	<b>5</b>	<b>898,060</b>	<b>70,884</b>	<b>827,176</b>

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year single returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	5,340	0.86	-23,629	528	14	808	4,613	83	7	0	7	0	7	0.0	8.4
0-5	116,412	0.45	2,655	15	27	41	1,785	1,094	57	0	57	22	35	1.3	3.2
5-10	102,896	0.74	7,386	17	182	160	2,461	4,824	299	0	299	95	205	2.8	4.2
10-15	79,998	0.94	12,427	27	678	447	2,911	8,690	629	0	629	125	504	4.1	5.8
15-20	67,494	1.01	17,415	33	1,333	586	3,089	12,665	982	0	982	136	847	4.9	6.7
20-25	54,614	1.02	22,426	37	2,041	748	3,248	16,621	1,336	0	1,336	137	1,199	5.3	7.2
25-30	45,957	1.03	27,428	56	2,641	1,018	3,686	20,302	1,667	0	1,667	139	1,527	5.6	7.5
30-35	36,777	1.03	32,374	63	2,831	1,347	4,277	24,139	2,011	0	2,011	141	1,871	5.8	7.8
35-40	27,485	1.04	37,371	87	2,892	1,717	5,154	27,876	2,348	0	2,348	144	2,204	5.9	7.9
40-45	20,743	1.05	42,400	100	2,928	2,430	5,990	31,327	2,658	0	2,658	148	2,511	5.9	8.0
45-50	15,913	1.05	47,376	136	2,945	3,203	6,952	34,593	2,952	0	2,952	148	2,804	5.9	8.1
50-60	19,626	1.05	54,509	188	2,958	3,837	8,055	40,072	3,445	0	3,445	152	3,293	6.0	8.2
60-70	10,884	1.06	64,511	243	2,973	4,816	9,199	48,024	4,160	0	4,160	161	4,000	6.2	8.3
70-80	6,248	1.06	74,605	423	2,977	5,494	10,492	56,275	4,902	0	4,902	163	4,739	6.4	8.4
80-90	3,949	1.06	84,658	352	2,976	6,477	11,588	64,192	5,615	0	5,615	180	5,435	6.4	8.5
90-100	2,608	1.06	94,662	397	2,985	7,734	12,917	72,272	6,342	0	6,342	189	6,154	6.5	8.5
100-250	8,184	1.06	141,159	990	2,986	8,669	16,937	113,766	10,076	0	10,076	244	9,832	7.0	8.6
250-500	1,162	1.03	338,230	2,476	2,985	13,702	29,959	294,836	26,372	0	26,372	411	25,960	7.7	8.8
500 +	520	1.04	1,366,020	9,423	2,978	24,431	97,679	1,251,641	112,483	2	112,486	3,009	109,477	8.0	8.7

**Quintile Distribution**

First 20%	125,362	0.47	1,605	37	27	75	1,914	1,107	58	0	58	22	35	2.2	3.2
Second 20%	125,362	0.78	8,154	20	246	202	2,556	5,406	347	0	347	100	247	3.0	4.6
Middle 20%	125,362	0.99	15,703	29	1,106	546	3,019	11,303	861	0	861	133	728	4.6	6.4
Fourth 20%	125,362	1.03	26,483	49	2,449	989	3,636	19,635	1,607	0	1,607	139	1,468	5.5	7.5
Next 15%	94,021	1.05	44,046	122	2,923	2,601	6,278	32,552	2,768	0	2,768	147	2,621	6.0	8.1
Next 4%	25,072	1.06	80,275	390	2,977	6,038	11,021	60,930	5,321	0	5,321	174	5,148	6.4	8.4
Top 1%	6,269	1.06	296,833	2,125	2,987	11,310	27,699	257,360	22,999	0	22,999	526	22,473	7.6	8.7

<b>Total</b>	<b>626,810</b>	<b>0.86</b>	<b>23,176</b>	<b>82</b>	<b>1,353</b>	<b>1,107</b>	<b>3,885</b>	<b>17,384</b>	<b>1,433</b>	<b>0</b>	<b>1,433</b>	<b>113</b>	<b>1,320</b>	<b>5.7</b>	<b>7.6</b>
--------------	----------------	-------------	---------------	-----------	--------------	--------------	--------------	---------------	--------------	----------	--------------	------------	--------------	------------	------------



**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year single returns  
Dependents (No personal exemption)**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	891	0	-2,394	35	3	56	820	8	0	0	0	0	0	0.0	0.0
0-5	66,864	0	2,585	5	45	38	1,409	1,132	58	0	58	0	58	2.2	5.1
5-10	30,877	0	6,981	7	400	75	1,699	4,821	295	0	295	1	294	4.2	6.1
10-15	8,656	0	11,976	12	1,076	116	1,713	9,098	655	0	655	2	653	5.5	7.2
15-20	2,771	0	17,092	47	1,710	243	1,730	13,492	1,051	0	1,051	4	1,046	6.1	7.8
20-25	1,239	0	22,203	30	2,286	249	1,694	18,008	1,456	0	1,456	6	1,450	6.5	8.1
25-30	648	0	27,252	55	2,718	490	1,793	22,340	1,847	0	1,847	9	1,838	6.7	8.2
30-35	348	0	32,188	56	2,826	466	1,893	27,082	2,274	0	2,274	7	2,267	7.0	8.4
35-40	212	0	37,329	128	2,814	597	1,871	32,199	2,734	0	2,734	6	2,728	7.3	8.5
40-45	105	0	42,393	60	2,914	1,488	2,160	35,891	3,065	0	3,065	66	3,000	7.1	8.4
45-50	85	0	47,356	12	2,963	1,125	2,032	41,248	3,547	0	3,547	13	3,534	7.5	8.6
50-60	70	0	54,786	181	2,914	1,194	2,918	48,009	4,158	0	4,158	30	4,128	7.5	8.6
60-70	41	0	64,223	111	2,927	1,272	2,024	58,111	5,065	0	5,065	68	4,997	7.8	8.6
70-80	40	0	75,016	738	2,996	474	1,633	70,651	6,194	0	6,194	137	6,056	8.1	8.6
80-90	10	0	85,231	1,131	3,000	1,524	2,839	78,999	6,945	0	6,945	0	6,945	8.1	8.8
90-100	20	0	94,198	1,603	2,987	9,716	4,076	79,022	6,949	0	6,949	78	6,871	7.3	8.7
100-250	68	0	149,986	501	2,999	3,206	5,818	138,464	12,297	0	12,297	396	11,901	7.9	8.6
250-500	26	0	349,908	786	3,000	9,529	5,450	332,715	29,779	0	29,779	274	29,506	8.4	8.9
500 +	4	0	604,936	4,330	3,000	25,108	13,632	567,526	50,913	0	50,913	0	50,913	8.4	9.0

**Quintile Distribution**

First 20%	22,595	0	941	6	16	29	979	135	7	0	7	0	7	0.7	5.2
Second 20%	22,595	0	2,514	6	46	39	1,561	885	44	0	44	0	44	1.8	5.0
Middle 20%	22,595	0	4,106	4	71	47	1,664	2,335	122	0	122	0	121	2.9	5.2
Fourth 20%	22,595	0	6,291	5	308	68	1,700	4,228	250	0	250	1	250	4.0	5.9
Next 15%	16,946	0	10,475	11	871	106	1,704	7,815	540	0	540	2	538	5.1	6.9
Next 4%	4,519	0	19,691	45	1,991	279	1,727	15,767	1,255	0	1,255	5	1,250	6.3	7.9
Top 1%	1,130	0	57,069	192	2,870	1,335	2,385	50,685	4,398	0	4,398	52	4,346	7.6	8.6

<b>Total</b>	<b>112,975</b>	<b>0</b>	<b>5,700</b>	<b>10</b>	<b>327</b>	<b>77</b>	<b>1,529</b>	<b>3,826</b>	<b>260</b>	<b>0</b>	<b>260</b>	<b>1</b>	<b>259</b>	<b>4.5</b>	<b>6.8</b>
--------------	----------------	----------	--------------	-----------	------------	-----------	--------------	--------------	------------	----------	------------	----------	------------	------------	------------

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year single returns  
Family of one**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	4,360	1	-27,378	640	16	969	5,219	100	9	0	9	0	8	0.0	8.0
0-5	48,205	1	2,745	30	2	44	2,297	1,038	54	0	54	51	3	0.1	0.3
5-10	69,736	1	7,561	22	91	200	2,810	4,804	300	0	300	129	171	2.3	3.6
10-15	69,262	1	12,482	29	645	497	3,077	8,602	622	0	622	132	491	3.9	5.7
15-20	62,931	1	17,430	33	1,339	613	3,163	12,587	976	0	976	133	843	4.8	6.7
20-25	51,990	1	22,433	38	2,058	772	3,286	16,557	1,331	0	1,331	134	1,197	5.3	7.2
25-30	44,023	1	27,429	55	2,663	1,040	3,712	20,237	1,661	0	1,661	135	1,526	5.6	7.5
30-35	35,340	1	32,373	64	2,846	1,380	4,297	24,077	2,006	0	2,006	137	1,870	5.8	7.8
35-40	26,342	1	37,369	85	2,902	1,766	5,182	27,792	2,340	0	2,340	139	2,202	5.9	7.9
40-45	19,884	1	42,402	102	2,932	2,495	6,022	31,238	2,650	0	2,650	141	2,509	5.9	8.0
45-50	15,265	1	47,374	140	2,948	3,283	6,979	34,489	2,943	0	2,943	142	2,801	5.9	8.1
50-60	18,863	1	54,507	192	2,959	3,934	8,082	39,956	3,435	0	3,435	146	3,289	6.0	8.2
60-70	10,439	1	64,515	245	2,974	4,955	9,235	47,866	4,146	0	4,146	155	3,992	6.2	8.3
70-80	5,948	1	74,608	438	2,977	5,702	10,578	56,008	4,878	0	4,878	156	4,722	6.3	8.4
80-90	3,795	1	84,648	347	2,977	6,653	11,559	64,034	5,600	0	5,600	174	5,426	6.4	8.5
90-100	2,477	1	94,666	398	2,986	7,978	13,040	71,938	6,312	0	6,312	182	6,130	6.5	8.5
100-250	7,763	1	141,022	1,019	2,985	8,979	17,078	113,216	10,026	0	10,026	232	9,795	6.9	8.7
250-500	1,095	1	337,947	2,595	2,984	14,085	30,675	293,621	26,262	0	26,262	418	25,844	7.6	8.8
500 +	498	1	1,392,841	9,635	2,977	25,029	100,960	1,274,852	114,572	2	114,575	3,130	111,445	8.0	8.7

**Quintile Distribution**

First 20%	99,643	1	3,327	53	15	136	2,627	2,490	146	0	146	85	60	1.8	2.4
Second 20%	99,643	1	11,956	31	578	463	3,060	8,199	587	0	587	131	455	3.8	5.5
Middle 20%	99,643	1	19,662	30	1,661	671	3,206	14,376	1,136	0	1,136	134	1,002	5.1	7.0
Fourth 20%	99,643	1	30,074	62	2,734	1,222	4,055	22,295	1,846	0	1,846	136	1,710	5.7	7.7
Next 15%	74,733	1	47,721	143	2,942	3,140	6,924	35,063	2,995	0	2,995	143	2,851	6.0	8.1
Next 4%	19,928	1	86,686	440	2,980	6,670	11,765	66,041	5,781	0	5,781	173	5,608	6.5	8.5
Top 1%	4,983	1	332,574	2,513	2,986	12,231	30,703	289,618	25,902	0	25,902	586	25,316	7.6	8.7

<b>Total</b>	<b>498,216</b>	<b>1</b>	<b>26,956</b>	<b>99</b>	<b>1,588</b>	<b>1,358</b>	<b>4,406</b>	<b>20,270</b>	<b>1,682</b>	<b>0</b>	<b>1,682</b>	<b>132</b>	<b>1,551</b>	<b>5.8</b>	<b>7.7</b>
--------------	----------------	----------	---------------	-----------	--------------	--------------	--------------	---------------	--------------	----------	--------------	------------	--------------	------------	------------

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year single returns  
Family of two**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	74	2	-29,979	1	26	420	7,805	0	0	0	0	0	0	0.0	0.0
0-5	967	2	2,913	16	1	43	2,160	1,228	64	0	64	64	0	0.0	0.0
5-10	1,577	2	7,553	19	2	68	2,186	5,451	346	0	346	289	57	0.8	1.0
10-15	1,405	2	12,499	24	178	221	2,472	9,749	719	0	719	350	369	3.0	3.8
15-20	1,271	2	17,425	27	704	197	2,686	13,901	1,089	0	1,089	365	724	4.2	5.2
20-25	1,053	2	22,365	18	1,348	300	3,244	17,535	1,415	0	1,415	308	1,107	4.9	6.3
25-30	976	2	27,504	36	2,101	556	3,702	21,248	1,749	0	1,749	278	1,471	5.3	6.9
30-35	853	2	32,448	39	2,574	549	4,393	25,028	2,089	0	2,089	284	1,805	5.6	7.2
35-40	705	2	37,447	164	2,763	561	5,184	29,115	2,456	0	2,456	275	2,181	5.8	7.5
40-45	567	2	42,347	48	2,875	1,038	5,786	32,724	2,781	0	2,781	287	2,494	5.9	7.6
45-50	433	2	47,506	41	2,921	1,507	6,655	36,622	3,134	0	3,134	271	2,864	6.0	7.8
50-60	517	2	54,458	90	2,959	1,441	7,727	42,446	3,656	0	3,656	276	3,380	6.2	8.0
60-70	306	2	64,386	230	2,978	1,781	9,107	50,750	4,403	0	4,403	276	4,127	6.4	8.1
70-80	205	2	74,385	69	2,959	1,770	9,945	59,780	5,216	0	5,216	284	4,931	6.6	8.2
80-90	107	2	84,911	538	2,981	2,419	12,706	67,509	5,912	0	5,912	300	5,612	6.6	8.3
90-100	86	2	94,440	190	2,965	2,196	11,848	78,069	6,863	0	6,863	332	6,531	6.9	8.4
100-250	243	2	140,480	628	3,000	3,482	15,388	119,329	10,575	0	10,575	410	10,165	7.2	8.5
250-500	33	2	334,402	143	2,999	3,744	26,845	300,957	26,921	0	26,921	274	26,647	8.0	8.9
500 +	12	2	733,662	0	3,000	7,730	25,609	697,324	62,594	0	62,594	286	62,309	8.5	8.9

**Quintile Distribution**

First 20%	2,278	2	4,077	16	2	67	2,332	3,210	193	0	193	177	16	0.4	0.5
Second 20%	2,278	2	12,861	27	228	199	2,486	10,068	747	0	747	352	395	3.1	3.9
Middle 20%	2,278	2	21,936	18	1,313	274	3,156	17,250	1,390	0	1,390	320	1,070	4.9	6.2
Fourth 20%	2,278	2	34,058	81	2,585	611	4,655	26,335	2,206	0	2,206	280	1,926	5.7	7.3
Next 15%	1,708	2	53,505	94	2,951	1,510	7,471	41,724	3,592	0	3,592	277	3,314	6.2	7.9
Next 4%	456	2	99,196	305	2,976	2,412	12,224	82,062	7,222	0	7,222	335	6,887	6.9	8.4
Top 1%	114	2	287,731	904	3,000	4,942	22,972	257,721	23,030	0	23,030	390	22,640	7.9	8.8

<b>Total</b>	<b>11,390</b>	<b>2</b>	<b>29,461</b>	<b>64</b>	<b>1,417</b>	<b>603</b>	<b>4,366</b>	<b>23,494</b>	<b>1,965</b>	<b>0</b>	<b>1,965</b>	<b>285</b>	<b>1,681</b>	<b>5.7</b>	<b>7.2</b>
--------------	---------------	----------	---------------	-----------	--------------	------------	--------------	---------------	--------------	----------	--------------	------------	--------------	------------	------------

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year single returns  
Family of three**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	12	3	-197,365	0	8	550	47,182	0	0	0	0	0	0	0.0	0.0
0-5	289	3	2,851	19	1	20	1,948	1,228	64	0	64	64	0	0.0	0.0
5-10	534	3	7,506	12	1	27	1,956	5,581	355	0	355	348	7	0.1	0.1
10-15	479	3	12,394	23	27	68	2,120	10,220	758	0	758	522	236	1.9	2.3
15-20	365	3	17,296	41	239	127	2,534	14,460	1,139	0	1,139	552	587	3.4	4.1
20-25	233	3	22,286	13	699	343	3,233	18,034	1,460	0	1,460	559	900	4.0	5.0
25-30	221	3	27,446	278	1,267	317	3,942	22,213	1,835	0	1,835	465	1,371	5.0	6.2
30-35	178	3	32,574	61	1,844	732	4,890	25,210	2,106	0	2,106	423	1,683	5.2	6.7
35-40	176	3	37,329	75	2,350	864	4,839	29,413	2,483	0	2,483	427	2,056	5.5	7.0
40-45	146	3	42,288	19	2,748	361	5,324	33,874	2,883	0	2,883	431	2,453	5.8	7.2
45-50	91	3	47,292	113	2,800	932	7,877	35,797	3,057	0	3,057	418	2,640	5.6	7.4
50-60	130	3	54,801	69	2,948	1,253	8,404	42,457	3,659	0	3,659	409	3,250	5.9	7.7
60-70	72	3	64,538	101	2,962	1,096	9,220	51,361	4,458	0	4,458	445	4,013	6.2	7.8
70-80	46	3	74,733	0	3,000	576	10,258	60,899	5,316	0	5,316	538	4,777	6.4	7.8
80-90	28	3	85,010	90	2,893	1,517	12,983	67,707	5,928	0	5,928	419	5,510	6.5	8.1
90-100	21	3	95,532	56	3,000	1,108	10,792	80,688	7,097	0	7,097	416	6,681	7.0	8.3
100-250	81	3	151,675	69	3,000	1,367	18,894	128,484	11,399	0	11,399	618	10,781	7.1	8.4
250-500	5	3	354,508	1,934	3,000	22,175	9,410	321,857	28,802	0	28,802	412	28,390	8.0	8.8
500 +	6	3	912,028	14,067	3,000	7,727	25,543	889,825	79,919	0	79,919	410	79,509	8.7	8.9

**Quintile Distribution**

First 20%	622	3	877	16	1	40	2,836	2,935	172	0	172	172	0	0.0	0.0
Second 20%	623	3	10,999	15	11	53	2,046	8,915	640	0	640	498	142	1.3	1.6
Middle 20%	622	3	18,337	34	338	195	2,695	15,165	1,202	0	1,202	558	644	3.5	4.2
Fourth 20%	623	3	31,551	137	1,726	578	4,435	24,983	2,085	0	2,085	443	1,642	5.2	6.6
Next 15%	467	3	52,226	63	2,864	855	7,680	40,944	3,521	0	3,521	434	3,087	5.9	7.5
Next 4%	124	3	108,252	47	2,976	1,259	13,574	90,489	7,979	0	7,979	539	7,440	6.9	8.2
Top 1%	32	3	364,688	3,049	3,000	5,735	23,613	335,389	30,020	0	30,020	473	29,547	8.1	8.8

<b>Total</b>	<b>3,113</b>	<b>3</b>	<b>28,250</b>	<b>83</b>	<b>994</b>	<b>411</b>	<b>4,338</b>	<b>23,595</b>	<b>1,975</b>	<b>0</b>	<b>1,975</b>	<b>426</b>	<b>1,549</b>	<b>5.5</b>	<b>6.6</b>
--------------	--------------	----------	---------------	-----------	------------	------------	--------------	---------------	--------------	----------	--------------	------------	--------------	------------	------------

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year single returns  
Family of four or more**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	3	5.33	-30,039	0	0	0	1,853	0	0	0	0	0	0	0.0	0.0
0-5	87	4.37	2,958	0	0	0	1,800	1,319	68	0	68	68	0	0.0	0.0
5-10	172	4.42	7,402	0	1	124	1,960	5,368	340	0	340	340	1	0.0	0.0
10-15	196	4.37	12,571	15	0	62	2,147	10,410	774	0	774	652	122	1.0	1.2
15-20	156	4.57	17,274	0	72	40	2,228	14,935	1,179	0	1,179	683	496	2.9	3.3
20-25	99	4.59	22,500	0	340	29	2,388	19,743	1,612	0	1,612	724	888	3.9	4.5
25-30	89	4.53	27,232	16	746	303	3,732	22,467	1,857	0	1,857	647	1,210	4.4	5.4
30-35	58	4.52	32,477	12	1,099	382	3,155	27,853	2,342	0	2,342	670	1,672	5.1	6.0
35-40	50	4.64	37,626	138	1,733	239	4,947	30,845	2,611	0	2,611	689	1,922	5.1	6.2
40-45	41	4.29	42,397	0	2,360	235	5,254	34,548	2,944	0	2,944	630	2,315	5.5	6.7
45-50	39	4.31	47,166	7	2,445	898	8,457	35,373	3,019	0	3,019	661	2,358	5.0	6.7
50-60	46	4.41	54,429	21	2,649	2,004	7,645	42,178	3,635	0	3,635	579	3,056	5.6	7.2
60-70	26	4.12	64,800	71	2,838	608	7,320	54,105	4,704	0	4,704	563	4,142	6.4	7.7
70-80	9	4.56	75,238	0	3,000	418	6,537	65,283	5,711	0	5,711	616	5,095	6.8	7.8
80-90	9	4.33	84,156	335	3,000	1,619	15,746	64,125	5,606	0	5,606	586	5,020	6.0	7.8
90-100	4	4.50	95,039	0	3,000	614	15,050	76,376	6,709	0	6,709	603	6,106	6.4	8.0
100-250	29	4.28	133,500	2	3,000	2,343	12,811	115,347	10,216	0	10,216	761	9,456	7.1	8.2
250-500	3	4.67	355,217	418	3,000	5,478	49,606	297,551	26,614	0	26,614	642	25,972	7.3	8.7
500 +	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0

**Quintile Distribution**

First 20%	223	4.39	4,824	0	1	95	1,882	3,377	202	0	202	202	0	0.0	0.0
Second 20%	223	4.41	11,886	13	0	55	2,125	9,749	715	0	715	618	97	0.8	1.0
Middle 20%	223	4.52	18,166	0	118	29	2,241	15,778	1,255	0	1,255	693	562	3.1	3.6
Fourth 20%	223	4.60	29,311	12	922	267	3,523	24,613	2,050	0	2,050	684	1,366	4.7	5.5
Next 15%	168	4.33	49,577	55	2,450	913	6,907	39,369	3,379	0	3,379	612	2,768	5.6	7.0
Next 4%	44	4.41	98,332	70	3,000	1,681	12,044	81,676	7,186	0	7,186	707	6,479	6.6	7.9
Top 1%	12	4.25	213,674	105	3,000	2,893	22,149	185,737	16,551	0	16,551	610	15,941	7.5	8.6

<b>Total</b>	<b>1,116</b>	<b>4.45</b>	<b>26,464</b>	<b>17</b>	<b>727</b>	<b>324</b>	<b>3,705</b>	<b>21,838</b>	<b>1,814</b>	<b>0</b>	<b>1,814</b>	<b>566</b>	<b>1,248</b>	<b>4.7</b>	<b>5.7</b>
--------------	--------------	-------------	---------------	-----------	------------	------------	--------------	---------------	--------------	----------	--------------	------------	--------------	------------	------------

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

**1999 Full-year joint returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	5,373	14,374	-367,936	6,444	207	7,984	65,102	725	59	0	59	7	52
0-5	7,034	18,268	19,328	676	44	991	41,222	2,089	112	0	112	93	19
5-10	15,143	41,426	118,038	652	98	3,483	84,581	47,404	2,474	1	2,475	2,385	90
10-15	28,288	76,632	357,755	1,324	635	14,685	169,444	189,474	11,062	0	11,063	8,518	2,545
15-20	33,416	94,108	585,342	1,191	9,482	33,879	214,704	344,129	22,053	0	22,054	12,582	9,472
20-25	33,516	98,533	753,864	1,659	23,653	46,734	217,841	479,993	33,406	0	33,406	14,044	19,363
25-30	33,575	102,873	923,880	2,303	39,529	55,808	222,079	617,668	45,310	0	45,310	14,878	30,432
30-35	34,727	107,423	1,129,130	1,843	60,022	65,542	240,710	771,202	58,499	0	58,499	15,285	43,214
35-40	36,810	114,345	1,380,917	3,144	78,769	80,297	272,316	959,153	74,610	0	74,610	16,078	58,533
40-45	37,424	117,302	1,590,318	2,426	90,964	85,285	291,661	1,129,628	89,641	0	89,641	16,357	73,284
45-50	37,014	116,271	1,758,193	3,440	97,678	84,648	306,594	1,275,970	102,841	0	102,842	16,250	86,591
50-60	71,394	220,469	3,921,400	6,187	202,221	206,184	661,086	2,864,523	234,613	4	234,617	30,934	203,682
60-70	60,861	185,598	3,944,321	6,940	179,018	213,489	645,028	2,919,014	242,877	4	242,881	26,192	216,689
70-80	46,068	140,233	3,442,946	6,108	136,971	176,111	548,784	2,589,988	218,038	1	218,038	19,852	198,186
80-90	32,739	99,806	2,773,506	5,466	97,783	135,052	428,111	2,119,979	180,070	1	180,070	14,363	165,707
90-100	23,216	70,434	2,198,643	4,966	69,501	101,667	328,874	1,705,023	145,833	2	145,835	10,321	135,514
100-250	70,399	215,059	9,863,657	26,990	210,851	391,884	1,282,811	8,009,058	697,658	13	697,672	35,313	662,359
250-500	9,403	29,448	3,143,905	11,880	28,168	75,721	280,974	2,771,403	246,328	0	246,329	7,006	239,322
500 +	3,932	11,972	5,366,153	23,126	11,772	101,353	376,714	4,909,063	440,521	17	440,538	11,881	428,657
<b>Quintile Distribution</b>													
First 20%	124,066	347,211	1,498,914	11,979	35,346	109,577	801,114	1,085,457	70,721	2	70,722	38,203	32,519
Second 20%	124,066	384,008	4,238,839	8,555	225,241	247,731	882,069	2,916,703	223,512	0	223,512	54,476	169,036
Middle 20%	124,067	386,135	6,341,749	10,607	338,319	323,186	1,088,920	4,613,357	374,961	4	374,965	54,080	320,885
Fourth 20%	124,066	378,067	8,761,106	15,912	367,034	459,411	1,408,598	6,551,491	549,133	5	549,138	53,503	495,635
Next 15%	93,050	282,643	10,109,543	23,633	278,501	452,414	1,445,668	7,961,291	685,953	12	685,966	43,016	642,949
Next 4%	24,813	77,471	5,599,602	19,459	74,345	165,666	595,542	4,785,313	422,502	4	422,506	15,067	407,438
Top 1%	6,204	19,039	6,353,607	26,621	18,578	122,813	456,723	5,791,876	519,226	17	519,242	13,994	505,248
<b>Total</b>	<b>620,332</b>	<b>1,874,574</b>	<b>42,903,360</b>	<b>116,766</b>	<b>1,337,365</b>	<b>1,880,798</b>	<b>6,678,635</b>	<b>33,705,488</b>	<b>2,846,007</b>	<b>44</b>	<b>2,846,051</b>	<b>272,340</b>	<b>2,573,711</b>

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year joint returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	5,373	2.68	-68,491	1,199	38	1,486	12,117	135	11	0	11	1	10	0.0	7.4
0-5	7,034	2.60	2,748	96	6	141	5,860	297	16	0	16	13	3	0.1	1.0
5-10	15,143	2.74	7,795	43	6	230	5,585	3,130	163	0	163	157	6	0.1	0.2
10-15	28,288	2.71	12,647	47	22	519	5,990	6,698	391	0	391	301	90	0.7	1.3
15-20	33,416	2.82	17,517	36	284	1,014	6,425	10,298	660	0	660	377	283	1.6	2.7
20-25	33,516	2.94	22,493	50	706	1,394	6,500	14,321	997	0	997	419	578	2.6	4.0
25-30	33,575	3.06	27,517	69	1,177	1,662	6,614	18,397	1,350	0	1,350	443	906	3.3	4.9
30-35	34,727	3.09	32,514	53	1,728	1,887	6,932	22,208	1,685	0	1,685	440	1,244	3.8	5.6
35-40	36,810	3.11	37,515	85	2,140	2,181	7,398	26,057	2,027	0	2,027	437	1,590	4.2	6.1
40-45	37,424	3.13	42,495	65	2,431	2,279	7,793	30,185	2,395	0	2,395	437	1,958	4.6	6.5
45-50	37,014	3.14	47,501	93	2,639	2,287	8,283	34,473	2,778	0	2,778	439	2,339	4.9	6.8
50-60	71,394	3.09	54,926	87	2,832	2,888	9,260	40,123	3,286	0	3,286	433	2,853	5.2	7.1
60-70	60,861	3.05	64,809	114	2,941	3,508	10,598	47,962	3,991	0	3,991	430	3,560	5.5	7.4
70-80	46,068	3.04	74,736	133	2,973	3,823	11,912	56,221	4,733	0	4,733	431	4,302	5.8	7.7
80-90	32,739	3.05	84,716	167	2,987	4,125	13,076	64,754	5,500	0	5,500	439	5,061	6.0	7.8
90-100	23,216	3.03	94,704	214	2,994	4,379	14,166	73,442	6,282	0	6,282	445	5,837	6.2	7.9
100-250	70,399	3.05	140,111	383	2,995	5,567	18,222	113,767	9,910	0	9,910	502	9,409	6.7	8.3
250-500	9,403	3.13	334,351	1,263	2,996	8,053	29,881	294,736	26,197	0	26,197	745	25,452	7.6	8.6
500 +	3,932	3.04	1,364,739	5,882	2,994	25,777	95,807	1,248,490	112,035	4	112,039	3,021	109,018	8.0	8.7

**Quintile Distribution**

First 20%	124,066	2.80	12,082	97	285	883	6,457	8,749	570	0	570	308	262	2.2	3.0
Second 20%	124,066	3.10	34,166	69	1,815	1,997	7,110	23,509	1,802	0	1,802	439	1,362	4.0	5.8
Middle 20%	124,067	3.11	51,116	85	2,727	2,605	8,777	37,184	3,022	0	3,022	436	2,586	5.1	7.0
Fourth 20%	124,066	3.05	70,616	128	2,958	3,703	11,354	52,807	4,426	0	4,426	431	3,995	5.7	7.6
Next 15%	93,050	3.04	108,646	254	2,993	4,862	15,536	85,559	7,372	0	7,372	462	6,910	6.4	8.1
Next 4%	24,813	3.12	225,672	784	2,996	6,677	24,001	192,855	17,027	0	17,028	607	16,420	7.3	8.5
Top 1%	6,204	3.07	1,024,115	4,291	2,994	19,796	73,618	933,571	83,692	3	83,695	2,256	81,439	8.0	8.7

<b>Total</b>	<b>620,332</b>	<b>3.02</b>	<b>69,162</b>	<b>188</b>	<b>2,156</b>	<b>3,032</b>	<b>10,766</b>	<b>54,335</b>	<b>4,588</b>	<b>0</b>	<b>4,588</b>	<b>439</b>	<b>4,149</b>	<b>6.0</b>	<b>7.6</b>
--------------	----------------	-------------	---------------	------------	--------------	--------------	---------------	---------------	--------------	----------	--------------	------------	--------------	------------	------------

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year joint returns  
Family of one**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	5	1	-7,024	0	0	0	3,565	0	0	0	0	0	0	0.0	0.0
0-5	37	1	2,593	368	0	285	4,520	465	24	0	24	18	6	0.2	1.3
5-10	38	1	7,694	17	0	321	3,292	4,188	221	0	221	121	100	1.3	2.4
10-15	32	1	12,456	19	189	665	4,343	8,029	476	0	476	154	322	2.6	4.0
15-20	33	1	17,552	0	829	128	4,466	12,129	786	0	786	140	646	3.7	5.3
20-25	19	1	21,898	0	1,210	867	5,705	15,187	1,077	0	1,077	138	940	4.3	6.2
25-30	15	1	26,921	0	2,070	1,535	4,444	18,924	1,395	0	1,395	133	1,262	4.7	6.7
30-35	12	1	33,213	0	2,558	1,546	8,486	22,507	1,732	0	1,732	123	1,609	4.8	7.1
35-40	6	1	37,864	0	2,806	3,799	8,009	23,251	1,812	0	1,812	118	1,694	4.5	7.3
40-45	14	1	41,834	2	2,571	124	4,467	34,674	2,791	0	2,791	134	2,657	6.4	7.7
45-50	7	1	47,801	64	2,914	1,497	4,769	38,685	3,152	0	3,152	142	3,010	6.3	7.8
50-60	16	1	53,119	0	2,625	2,187	6,084	42,223	3,471	0	3,471	137	3,334	6.3	7.9
60-70	6	1	64,945	0	3,000	5,217	11,208	45,519	3,767	0	3,767	134	3,633	5.6	8.0
70-80	6	1	74,552	501	3,000	3,200	13,554	55,299	4,648	0	4,648	151	4,497	6.0	8.1
80-100	4	1	90,873	802	3,000	1,354	10,002	77,319	6,629	0	6,629	134	6,495	7.1	8.4
100+	4	1	231,302	0	3,000	3,590	14,460	210,252	18,593	0	18,593	134	18,459	8.0	8.8

**Quintile Distribution**

First 20%	50	1	2,090	278	0	211	4,223	702	36	0	36	31	4	0.2	0.6
Second 20%	51	1	9,595	6	47	564	3,788	5,740	320	0	320	125	195	2.0	3.4
Middle 20%	51	1	17,265	12	751	498	4,965	11,463	741	0	741	151	591	3.4	5.2
Fourth 20%	51	1	30,298	1	2,084	1,297	5,799	21,577	1,635	0	1,635	133	1,502	5.0	7.0
Next 15%	38	1	52,297	12	2,826	2,404	6,364	40,715	3,335	0	3,335	137	3,198	6.1	7.9
Top 5%	13	1	128,126	478	3,000	1,876	12,772	110,955	9,656	0	9,656	142	9,514	7.4	8.6

<b>Total</b>	<b>254</b>	<b>1</b>	<b>26,270</b>	<b>85</b>	<b>1,155</b>	<b>971</b>	<b>5,359</b>	<b>19,695</b>	<b>1,541</b>	<b>0</b>	<b>1,541</b>	<b>116</b>	<b>1,425</b>	<b>5.4</b>	<b>7.2</b>
--------------	------------	----------	---------------	-----------	--------------	------------	--------------	---------------	--------------	----------	--------------	------------	--------------	------------	------------



**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year joint returns  
Family of two**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	3,630	2	-60,137	774	33	1,535	11,108	83	6	0	6	1	5	0.0	6.0
0-5	4,940	2	2,692	115	4	144	5,975	237	13	0	13	10	4	0.1	1.7
5-10	9,761	2	7,759	50	6	304	6,095	2,650	137	0	137	129	9	0.1	0.3
10-15	19,049	2	12,636	45	29	684	6,605	5,957	342	0	342	225	117	0.9	2.0
15-20	21,005	2	17,475	45	427	1,444	7,301	8,965	560	0	560	254	305	1.7	3.4
20-25	19,105	2	22,440	69	1,076	2,171	7,407	12,431	843	0	843	273	571	2.5	4.6
25-30	17,270	2	27,486	71	1,778	2,829	7,370	16,023	1,151	0	1,151	281	870	3.2	5.4
30-35	17,165	2	32,494	75	2,454	3,311	7,446	19,693	1,470	0	1,470	282	1,189	3.7	6.0
35-40	17,503	2	37,509	124	2,774	3,897	7,750	23,540	1,810	0	1,810	277	1,533	4.1	6.5
40-45	17,321	2	42,466	96	2,893	4,141	7,918	27,852	2,193	0	2,193	274	1,919	4.5	6.9
45-50	16,570	2	47,508	149	2,940	4,190	8,175	32,528	2,609	0	2,609	275	2,334	4.9	7.2
50-60	32,926	2	54,950	112	2,969	5,178	9,034	38,047	3,104	0	3,104	278	2,827	5.1	7.4
60-70	28,621	2	64,804	145	2,983	6,203	10,324	45,601	3,782	0	3,782	283	3,499	5.4	7.7
70-80	21,525	2	74,720	168	2,989	6,772	11,618	53,631	4,503	0	4,503	289	4,214	5.6	7.9
80-90	15,188	2	84,696	231	2,992	7,337	12,618	62,098	5,263	0	5,263	301	4,962	5.9	8.0
90-100	10,852	2	94,709	250	2,994	7,617	13,577	70,893	6,054	0	6,054	306	5,748	6.1	8.1
100-250	32,733	2	139,602	515	2,995	9,520	17,561	110,144	9,585	0	9,585	356	9,229	6.6	8.4
250-500	4,333	2	335,555	1,746	2,997	12,702	29,637	292,038	25,954	0	25,954	595	25,359	7.6	8.7
500 +	1,970	2	1,408,605	7,554	2,995	34,634	118,194	1,260,464	113,112	5	113,117	3,155	109,962	7.8	8.7

**Quintile Distribution**

First 20%	62,293	2	8,967	96	207	969	7,025	5,970	361	0	361	192	169	1.9	2.8
Second 20%	62,293	2	29,654	79	2,008	3,030	7,470	17,649	1,294	0	1,294	279	1,015	3.4	5.8
Middle 20%	62,294	2	47,746	116	2,927	4,460	8,348	32,325	2,592	0	2,592	276	2,316	4.9	7.2
Fourth 20%	62,293	2	68,001	152	2,985	6,352	10,713	48,256	4,020	0	4,020	285	3,736	5.5	7.7
Next 15%	46,720	2	104,946	315	2,994	8,293	14,557	79,517	6,830	0	6,830	318	6,512	6.2	8.2
Next 4%	12,459	2	217,968	1,079	2,996	10,990	23,133	182,039	16,054	0	16,055	449	15,605	7.2	8.6
Top 1%	3,115	2	1,049,490	5,453	2,996	27,260	87,583	937,230	84,022	3	84,024	2,275	81,750	7.8	8.7

<b>Total</b>	<b>311,467</b>	<b>2</b>	<b>65,830</b>	<b>234</b>	<b>2,224</b>	<b>4,918</b>	<b>10,696</b>	<b>49,422</b>	<b>4,161</b>	<b>0</b>	<b>4,161</b>	<b>295</b>	<b>3,866</b>	<b>5.9</b>	<b>7.8</b>
--------------	----------------	----------	---------------	------------	--------------	--------------	---------------	---------------	--------------	----------	--------------	------------	--------------	------------	------------

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year joint returns  
Family of three**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	646	3	-70,176	1,970	52	838	12,527	0	0	0	0	0	0	0.0	0.0
0-5	881	3	2,915	61	11	187	5,256	445	23	0	23	21	2	0.1	0.4
5-10	2,201	3	7,767	25	7	110	4,600	3,877	204	0	204	203	0	0.0	0.0
10-15	3,472	3	12,660	84	9	264	4,870	7,998	478	0	478	401	76	0.6	1.0
15-20	4,545	3	17,577	23	84	452	5,054	12,246	806	0	806	449	357	2.0	2.9
20-25	5,113	3	22,533	23	498	524	5,321	16,337	1,158	0	1,158	465	693	3.1	4.2
25-30	5,458	3	27,528	46	1,103	550	5,934	20,101	1,489	0	1,489	434	1,056	3.8	5.3
30-35	6,105	3	32,531	38	1,755	650	6,278	23,928	1,828	0	1,828	422	1,406	4.3	5.9
35-40	6,737	3	37,543	53	2,353	834	6,848	27,610	2,159	0	2,159	424	1,736	4.6	6.3
40-45	6,783	3	42,538	33	2,713	832	7,336	31,718	2,527	0	2,527	426	2,101	4.9	6.6
45-50	7,064	3	47,512	39	2,851	860	7,970	35,889	2,901	0	2,901	428	2,473	5.2	6.9
50-60	13,560	3	54,936	70	2,944	1,137	8,911	42,048	3,455	0	3,456	430	3,026	5.5	7.2
60-70	11,601	3	64,820	65	2,977	1,350	10,302	50,285	4,197	0	4,197	430	3,766	5.8	7.5
70-80	8,813	3	74,745	86	2,986	1,546	11,627	58,677	4,952	0	4,952	426	4,525	6.1	7.7
80-90	6,221	3	84,739	123	2,993	1,684	12,801	67,394	5,736	0	5,736	432	5,304	6.3	7.9
90-100	4,401	3	94,676	129	2,995	2,006	14,035	75,777	6,490	0	6,490	438	6,053	6.4	8.0
100-250	12,727	3	138,487	288	2,996	2,700	17,608	115,490	10,064	0	10,064	486	9,579	6.9	8.3
250-500	1,407	3	333,655	1,036	2,993	4,777	29,284	297,663	26,460	0	26,460	707	25,753	7.7	8.7
500 +	515	3	1,343,760	5,454	2,989	20,234	62,340	1,265,346	113,552	0	113,552	3,101	110,452	8.2	8.7

**Quintile Distribution**

First 20%	21,650	3	15,882	99	375	428	5,464	12,520	866	0	866	386	479	3.0	3.8
Second 20%	21,650	3	37,953	40	2,295	772	6,871	28,092	2,202	0	2,202	424	1,778	4.7	6.3
Middle 20%	21,650	3	53,765	61	2,926	1,072	8,776	41,084	3,369	0	3,369	429	2,939	5.5	7.2
Fourth 20%	21,650	3	72,274	81	2,984	1,512	11,285	56,590	4,764	0	4,764	428	4,336	6.0	7.7
Next 15%	16,237	3	107,687	176	2,995	2,247	15,216	87,418	7,538	0	7,538	454	7,084	6.6	8.1
Next 4%	4,330	3	207,509	532	2,996	3,312	22,029	179,722	15,845	0	15,845	551	15,294	7.4	8.5
Top 1%	1,083	3	850,861	3,453	2,992	12,639	46,759	792,757	71,019	0	71,019	1,911	69,108	8.1	8.7
<b>Total</b>	<b>108,250</b>	<b>3</b>	<b>68,940</b>	<b>138</b>	<b>2,315</b>	<b>1,353</b>	<b>10,110</b>	<b>55,890</b>	<b>4,715</b>	<b>0</b>	<b>4,715</b>	<b>443</b>	<b>4,272</b>	<b>6.2</b>	<b>7.6</b>

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year joint returns  
Family of four**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	657	4	-76,804	1,551	36	1,316	13,224	350	30	0	30	3	27	0.0	7.7
0-5	683	4	2,813	51	14	80	6,163	423	21	0	21	21	0	0.0	0.0
5-10	1,884	4	7,920	36	10	100	4,720	4,052	214	0	214	214	0	0.0	0.0
10-15	3,340	4	12,671	39	6	143	4,650	8,339	499	0	499	487	12	0.1	0.1
15-20	4,383	4	17,588	16	14	217	4,899	12,636	836	0	836	603	232	1.3	1.8
20-25	5,253	4	22,578	30	81	308	5,378	16,926	1,209	0	1,209	622	586	2.6	3.5
25-30	6,251	4	27,573	111	391	386	5,773	21,199	1,584	0	1,584	630	954	3.5	4.5
30-35	6,536	4	32,545	24	922	434	6,520	24,733	1,900	0	1,900	583	1,317	4.0	5.3
35-40	7,505	4	37,512	49	1,510	540	7,148	28,380	2,226	0	2,226	566	1,660	4.4	5.8
40-45	7,989	4	42,513	38	2,091	594	7,735	32,174	2,567	0	2,567	568	1,999	4.7	6.2
45-50	8,307	4	47,518	49	2,515	693	8,439	35,932	2,905	0	2,905	571	2,335	4.9	6.5
50-60	16,172	4	54,935	56	2,814	829	9,509	41,862	3,438	0	3,439	573	2,865	5.2	6.8
60-70	13,801	4	64,819	109	2,950	989	10,841	50,166	4,185	0	4,185	572	3,613	5.6	7.2
70-80	10,720	4	74,780	117	2,982	1,044	12,128	58,753	4,958	0	4,958	567	4,391	5.9	7.5
80-90	7,790	4	84,729	100	2,990	1,127	13,367	67,358	5,733	0	5,733	566	5,167	6.1	7.7
90-100	5,521	4	94,714	217	2,995	1,287	14,564	76,104	6,520	0	6,520	577	5,943	6.3	7.8
100-250	17,156	4	140,722	261	2,996	1,825	18,485	117,694	10,263	0	10,263	631	9,632	6.8	8.2
250-500	2,327	4	332,713	824	2,997	3,819	28,631	298,089	26,498	0	26,498	832	25,666	7.7	8.6
500 +	934	4	1,295,884	3,280	2,993	15,739	69,368	1,220,161	109,486	8	109,494	2,388	107,105	8.3	8.8

**Quintile Distribution**

First 20%	25,441	4	18,474	88	207	309	5,594	15,077	1,078	0	1,078	537	540	2.9	3.6
Second 20%	25,442	4	40,923	43	1,874	574	7,560	30,984	2,460	0	2,460	569	1,892	4.6	6.1
Middle 20%	25,442	4	56,710	72	2,836	881	9,748	43,337	3,571	0	3,571	574	2,998	5.3	6.9
Fourth 20%	25,442	4	76,286	107	2,980	1,049	12,310	60,066	5,076	0	5,076	567	4,509	5.9	7.5
Next 15%	19,081	4	118,002	227	2,995	1,574	16,827	96,851	8,387	0	8,387	606	7,780	6.6	8.0
Next 4%	5,088	4	247,767	514	2,998	2,941	24,433	217,918	19,283	0	19,283	733	18,550	7.5	8.5
Top 1%	1,273	4	1,072,005	2,855	2,993	12,889	60,097	1,005,557	90,171	6	90,177	2,036	88,140	8.2	8.8

<b>Total</b>	<b>127,209</b>	<b>4</b>	<b>76,816</b>	<b>145</b>	<b>2,179</b>	<b>1,045</b>	<b>11,145</b>	<b>63,199</b>	<b>5,369</b>	<b>0</b>	<b>5,369</b>	<b>590</b>	<b>4,779</b>	<b>6.2</b>	<b>7.6</b>
--------------	----------------	----------	---------------	------------	--------------	--------------	---------------	---------------	--------------	----------	--------------	------------	--------------	------------	------------

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year joint returns  
Family of five or more**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	435	5.53	-123,985	3,085	73	2,309	18,349	449	38	0	38	5	33	0.0	7.3
0-5	469	5.66	2,953	13	4	106	5,646	452	23	0	23	23	0	0.0	0.0
5-10	1,248	5.67	7,944	29	4	59	4,735	4,137	219	0	219	219	0	0.0	0.0
10-15	2,388	5.60	12,688	20	5	101	4,618	8,398	503	0	503	502	1	0.0	0.0
15-20	3,445	5.61	17,602	19	14	158	4,859	12,865	855	0	855	739	116	0.7	0.9
20-25	4,024	5.62	22,583	17	24	234	5,160	17,327	1,243	0	1,243	792	451	2.0	2.6
25-30	4,579	5.62	27,548	30	69	328	5,731	21,487	1,610	0	1,610	811	800	2.9	3.7
30-35	4,909	5.63	32,522	32	229	386	6,490	25,496	1,969	0	1,969	827	1,141	3.5	4.5
35-40	5,056	5.58	37,501	49	595	473	7,285	29,253	2,305	0	2,305	817	1,488	4.0	5.1
40-45	5,315	5.55	42,506	46	1,075	597	8,068	32,824	2,626	0	2,626	786	1,840	4.3	5.6
45-50	5,064	5.53	47,435	58	1,561	667	8,826	36,456	2,952	0	2,952	777	2,176	4.6	6.0
50-60	8,718	5.48	54,810	72	2,180	785	10,197	41,734	3,427	0	3,427	767	2,659	4.9	6.4
60-70	6,832	5.44	64,786	81	2,688	968	11,762	49,460	4,122	0	4,122	761	3,362	5.2	6.8
70-80	5,002	5.42	74,695	92	2,866	1,102	13,218	57,609	4,855	0	4,855	761	4,095	5.5	7.1
80-90	3,538	5.39	84,727	118	2,947	1,232	14,892	65,773	5,590	0	5,590	761	4,829	5.7	7.3
90-100	2,440	5.38	94,707	199	2,985	1,258	16,124	74,540	6,379	0	6,379	775	5,604	5.9	7.5
100-250	7,780	5.38	143,558	255	2,993	1,878	21,430	117,528	10,248	0	10,248	855	9,393	6.5	8.0
250-500	1,336	5.36	334,036	703	2,993	3,797	33,479	294,564	26,181	0	26,181	1,119	25,062	7.5	8.5
500 +	512	5.33	1,344,349	4,635	2,997	15,604	91,729	1,238,654	111,149	0	111,149	3,590	107,559	8.0	8.7

**Quintile Distribution**

First 20%	14,618	5.62	14,254	111	22	247	5,476	13,204	917	0	917	637	280	2.0	2.1
Second 20%	14,618	5.60	35,375	42	470	455	6,903	27,631	2,160	0	2,160	816	1,344	3.8	4.9
Middle 20%	14,618	5.51	49,769	61	1,758	700	9,295	38,092	3,099	0	3,099	773	2,326	4.7	6.1
Fourth 20%	14,618	5.43	68,559	85	2,733	1,016	12,343	52,560	4,401	0	4,401	760	3,641	5.3	6.9
Next 15%	10,963	5.38	109,535	202	2,982	1,534	17,971	87,261	7,524	0	7,524	809	6,715	6.1	7.7
Next 4%	2,924	5.38	244,327	468	2,994	2,742	28,495	210,607	18,625	0	18,625	964	17,661	7.2	8.4
Top 1%	731	5.33	1,076,325	3,471	2,998	12,424	76,360	988,015	88,591	0	88,591	2,927	85,664	8.0	8.7
<b>Total</b>	<b>73,090</b>	<b>5.51</b>	<b>70,561</b>	<b>144</b>	<b>1,594</b>	<b>948</b>	<b>11,402</b>	<b>57,693</b>	<b>4,875</b>	<b>0</b>	<b>4,875</b>	<b>787</b>	<b>4,089</b>	<b>5.8</b>	<b>7.1</b>

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

**1999 Full-year head-of-household returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	479	1,092	-13,006	30	24	143	3,761	1	0	0	0	0	0
0-5	8,089	20,119	25,027	103	11	220	23,718	6,314	316	0	316	316	0
5-10	18,964	48,401	146,275	267	44	694	55,612	92,017	4,893	0	4,893	4,769	125
10-15	24,757	65,649	310,955	320	922	2,112	75,525	233,986	14,119	0	14,119	11,202	2,917
15-20	24,000	65,119	417,955	354	5,757	3,951	78,352	331,143	22,116	0	22,116	12,800	9,316
20-25	18,555	48,852	414,904	370	12,933	4,401	69,152	329,534	23,646	0	23,646	9,370	14,276
25-30	13,728	35,522	375,604	795	17,738	4,512	61,182	293,268	21,914	0	21,914	5,876	16,038
30-35	9,971	24,804	322,873	281	19,212	4,897	52,253	247,108	18,980	0	18,980	3,709	15,271
35-40	7,443	17,972	278,161	273	17,820	4,574	45,103	211,136	16,561	0	16,561	2,622	13,939
40-45	5,631	13,495	238,489	265	15,028	4,508	38,935	180,362	14,385	0	14,385	1,941	12,444
45-50	4,161	9,786	197,159	262	11,727	4,306	32,624	148,981	12,043	0	12,043	1,428	10,616
50-60	4,903	11,432	266,409	475	14,342	5,904	43,322	203,377	16,691	0	16,691	1,660	15,031
60-70	2,388	5,664	153,985	262	7,068	3,634	24,983	118,671	9,897	0	9,897	822	9,075
70-80	1,304	3,015	97,268	133	3,882	2,416	15,478	75,642	6,379	0	6,379	449	5,930
80-90	728	1,718	61,724	123	2,180	1,497	9,092	49,092	4,179	0	4,179	254	3,925
90-100	468	1,075	44,194	130	1,401	995	6,381	35,547	3,045	0	3,045	163	2,882
100-250	1,487	3,554	211,813	603	4,455	5,789	26,185	176,161	15,366	0	15,366	604	14,763
250-500	212	483	72,353	1,237	636	2,384	6,048	64,654	5,750	0	5,750	108	5,641
500 +	89	205	106,013	341	267	823	4,851	100,413	9,008	0	9,008	195	8,813
<b>Quintile Distribution</b>													
First 20%	29,471	74,614	178,095	428	96	1,238	88,911	112,289	6,010	0	6,010	5,815	195
Second 20%	29,471	78,824	395,255	360	1,690	2,854	90,704	301,760	18,555	0	18,555	13,904	4,651
Middle 20%	29,472	78,958	574,340	515	12,173	5,679	101,687	456,448	31,591	0	31,591	15,646	15,946
Fourth 20%	29,471	75,554	830,000	1,201	41,240	10,744	134,587	645,455	48,475	0	48,475	12,437	36,038
Next 15%	22,104	52,679	962,326	1,250	58,321	18,830	157,112	729,894	58,435	0	58,435	7,657	50,778
Next 4%	5,894	13,826	430,856	750	17,511	10,269	67,106	336,864	28,381	0	28,381	2,028	26,353
Top 1%	1,474	3,502	357,282	2,121	4,416	8,147	32,449	314,698	27,840	0	27,840	797	27,042
<b>Total</b>	<b>147,357</b>	<b>377,957</b>	<b>3,728,154</b>	<b>6,625</b>	<b>135,446</b>	<b>57,760</b>	<b>672,556</b>	<b>2,897,407</b>	<b>219,287</b>	<b>0</b>	<b>219,288</b>	<b>58,285</b>	<b>161,003</b>

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 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 Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	479	2.28	-27,151	62	49	299	7,851	2	0	0	0	0	0	0.0	0.0
0-5	8,089	2.49	3,094	13	1	27	2,932	781	39	0	39	39	0	0.0	0.0
5-10	18,964	2.55	7,713	14	2	37	2,932	4,852	258	0	258	251	7	0.1	0.1
10-15	24,757	2.65	12,560	13	37	85	3,051	9,451	570	0	570	452	118	0.9	1.2
15-20	24,000	2.71	17,415	15	240	165	3,265	13,798	921	0	921	533	388	2.2	2.8
20-25	18,555	2.63	22,361	20	697	237	3,727	17,760	1,274	0	1,274	505	769	3.4	4.3
25-30	13,728	2.59	27,360	58	1,292	329	4,457	21,363	1,596	0	1,596	428	1,168	4.3	5.5
30-35	9,971	2.49	32,381	28	1,927	491	5,240	24,783	1,904	0	1,904	372	1,532	4.7	6.2
35-40	7,443	2.41	37,372	37	2,394	615	6,060	28,367	2,225	0	2,225	352	1,873	5.0	6.6
40-45	5,631	2.40	42,353	47	2,669	801	6,914	32,030	2,555	0	2,555	345	2,210	5.2	6.9
45-50	4,161	2.35	47,383	63	2,818	1,035	7,840	35,804	2,894	0	2,894	343	2,551	5.4	7.1
50-60	4,903	2.33	54,336	97	2,925	1,204	8,836	41,480	3,404	0	3,404	339	3,066	5.6	7.4
60-70	2,388	2.37	64,483	110	2,960	1,522	10,462	49,695	4,145	0	4,145	344	3,800	5.9	7.6
70-80	1,304	2.31	74,592	102	2,977	1,853	11,869	58,008	4,892	0	4,892	344	4,548	6.1	7.8
80-90	728	2.36	84,786	169	2,994	2,056	12,490	67,434	5,740	0	5,740	349	5,392	6.4	8.0
90-100	468	2.30	94,431	278	2,993	2,127	13,635	75,954	6,506	0	6,506	347	6,159	6.5	8.1
100-250	1,487	2.39	142,443	405	2,996	3,893	17,610	118,468	10,334	0	10,334	406	9,928	7.0	8.4
250-500	212	2.28	341,288	5,833	2,998	11,244	28,526	304,970	27,120	0	27,120	510	26,610	7.8	8.7
500 +	89	2.30	1,191,152	3,827	3,000	9,245	54,501	1,128,234	101,211	0	101,211	2,187	99,024	8.3	8.8

**Quintile Distribution**

First 20%	29,471	2.53	6,043	15	3	42	3,017	3,810	204	0	204	197	7	0.1	0.2
Second 20%	29,471	2.67	13,412	12	57	97	3,078	10,239	630	0	630	472	158	1.2	1.5
Middle 20%	29,472	2.68	19,488	17	413	193	3,450	15,488	1,072	0	1,072	531	541	2.8	3.5
Fourth 20%	29,471	2.56	28,163	41	1,399	365	4,567	21,901	1,645	0	1,645	422	1,223	4.3	5.6
Next 15%	22,104	2.38	43,536	57	2,638	852	7,108	33,021	2,644	0	2,644	346	2,297	5.3	7.0
Next 4%	5,894	2.35	73,101	127	2,971	1,742	11,385	57,154	4,815	0	4,815	344	4,471	6.1	7.8
Top 1%	1,474	2.38	242,390	1,439	2,996	5,527	22,014	213,499	18,887	0	18,887	541	18,346	7.6	8.6
<b>Total</b>	<b>147,357</b>	<b>2.56</b>	<b>25,300</b>	<b>45</b>	<b>919</b>	<b>392</b>	<b>4,564</b>	<b>19,663</b>	<b>1,488</b>	<b>0</b>	<b>1,488</b>	<b>396</b>	<b>1,093</b>	<b>4.3</b>	<b>5.6</b>

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year head-of-household returns  
Family of one**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	69	1	-45,074	44	22	189	5,798	0	0	0	0	0	0	0.0	0.0
0-5	531	1	2,966	2	4	60	3,318	667	33	0	33	33	0	0.0	0.0
5-10	1,069	1	7,669	12	11	139	3,718	4,120	217	0	217	156	61	0.8	1.5
10-15	1,195	1	12,385	19	359	428	4,110	7,704	454	0	454	177	277	2.2	3.6
15-20	1,135	1	17,442	17	1,035	692	4,247	11,664	754	0	754	170	584	3.3	5.0
20-25	1,080	1	22,424	24	1,710	653	4,713	15,484	1,082	0	1,082	156	925	4.1	6.0
25-30	965	1	27,431	40	2,388	778	5,233	19,103	1,398	0	1,398	143	1,255	4.6	6.6
30-35	817	1	32,398	19	2,769	954	5,383	23,332	1,777	0	1,777	140	1,636	5.0	7.0
35-40	681	1	37,391	74	2,861	1,360	6,388	26,900	2,096	0	2,096	147	1,949	5.2	7.2
40-45	524	1	42,293	77	2,945	1,794	6,661	30,993	2,464	0	2,464	144	2,320	5.5	7.5
45-50	448	1	47,323	90	2,966	2,087	7,572	34,827	2,808	0	2,808	147	2,661	5.6	7.6
50-60	523	1	54,286	77	2,990	2,171	8,775	40,461	3,313	0	3,313	145	3,168	5.8	7.8
60-70	242	1	64,596	127	2,975	3,146	9,749	48,874	4,072	0	4,072	142	3,930	6.1	8.0
70-80	137	1	74,680	160	2,993	4,378	11,623	55,846	4,698	0	4,698	163	4,535	6.1	8.1
80-90	79	1	85,075	33	3,000	4,862	11,558	65,688	5,582	0	5,582	176	5,406	6.4	8.2
90-100	50	1	94,534	252	3,000	4,006	11,193	76,587	6,563	0	6,563	188	6,375	6.7	8.3
100-250	137	1	142,666	184	2,999	7,023	15,369	118,347	10,324	0	10,324	214	10,109	7.1	8.5
250-500	29	1	341,521	81	2,984	6,285	39,450	292,883	26,029	0	26,029	264	25,765	7.5	8.8
500 +	10	1	1,011,430	1,669	3,000	16,444	40,522	953,133	85,452	0	85,452	424	85,028	8.4	8.9

**Quintile Distribution**

First 20%	1,944	1	4,912	9	26	163	3,749	3,301	177	0	177	118	58	1.2	1.8
Second 20%	1,944	1	15,185	21	728	573	4,180	9,905	618	0	618	176	443	2.9	4.5
Middle 20%	1,944	1	23,991	31	1,924	684	4,901	16,590	1,178	0	1,178	152	1,026	4.3	6.2
Fourth 20%	1,944	1	34,857	48	2,810	1,205	5,797	25,127	1,937	0	1,937	143	1,794	5.1	7.1
Next 15%	1,458	1	51,236	80	2,973	2,188	8,202	37,981	3,091	0	3,091	146	2,946	5.7	7.8
Next 4%	389	1	86,424	139	2,997	4,695	11,670	67,514	5,748	0	5,748	174	5,573	6.4	8.3
Top 1%	98	1	313,458	393	2,995	8,095	26,517	276,245	24,532	0	24,532	258	24,274	7.7	8.8

<b>Total</b>	<b>9,721</b>	<b>1</b>	<b>30,090</b>	<b>43</b>	<b>1,693</b>	<b>1,123</b>	<b>5,690</b>	<b>22,167</b>	<b>1,723</b>	<b>0</b>	<b>1,723</b>	<b>149</b>	<b>1,574</b>	<b>5.2</b>	<b>7.1</b>
--------------	--------------	----------	---------------	-----------	--------------	--------------	--------------	---------------	--------------	----------	--------------	------------	--------------	------------	------------

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year head-of-household returns  
Family of two**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	271	2	-24,688	38	41	197	7,843	0	0	0	0	0	0	0.0	0.0
0-5	4,381	2	3,101	8	1	14	2,898	784	39	0	39	39	0	0.0	0.0
5-10	9,709	2	7,659	16	2	39	2,904	4,815	255	0	255	249	6	0.1	0.1
10-15	11,893	2	12,557	12	38	89	3,103	9,393	566	0	566	391	175	1.4	1.9
15-20	11,399	2	17,448	19	360	174	3,295	13,679	911	0	911	450	461	2.6	3.4
20-25	9,221	2	22,372	21	985	236	3,729	17,485	1,249	0	1,249	377	872	3.9	5.0
25-30	7,020	2	27,396	88	1,648	320	4,461	21,082	1,571	0	1,571	307	1,264	4.6	6.0
30-35	5,489	2	32,393	29	2,284	491	5,215	24,471	1,875	0	1,875	295	1,581	4.9	6.5
35-40	4,189	2	37,370	29	2,679	567	5,858	28,317	2,220	0	2,220	293	1,927	5.2	6.8
40-45	3,206	2	42,374	44	2,848	779	6,841	31,969	2,549	0	2,549	289	2,260	5.3	7.1
45-50	2,402	2	47,380	51	2,920	1,009	7,782	35,799	2,894	0	2,894	297	2,597	5.5	7.3
50-60	2,859	2	54,358	109	2,960	1,189	8,719	41,609	3,416	0	3,416	294	3,121	5.7	7.5
60-70	1,341	2	64,509	128	2,974	1,492	10,368	49,863	4,160	0	4,160	291	3,869	6.0	7.8
70-80	769	2	74,519	79	2,979	1,674	11,437	58,531	4,939	0	4,939	307	4,632	6.2	7.9
80-90	409	2	84,717	219	2,994	1,782	12,465	67,728	5,767	0	5,767	315	5,453	6.4	8.1
90-100	278	2	94,445	148	3,000	1,874	13,064	76,654	6,570	0	6,570	322	6,248	6.6	8.2
100-250	832	2	141,502	389	2,996	3,663	17,183	118,087	10,299	0	10,299	346	9,953	7.0	8.4
250-500	116	2	341,857	2,742	3,000	7,565	22,416	311,936	27,747	0	27,747	445	27,302	8.0	8.8
500 +	53	2	1,151,396	2,055	2,999	8,211	66,621	1,075,619	96,476	0	96,476	3,334	93,142	8.1	8.7

**Quintile Distribution**

First 20%	15,167	2	5,898	14	3	35	2,996	3,691	197	0	197	190	7	0.1	0.2
Second 20%	15,167	2	13,572	13	79	103	3,137	10,317	637	0	637	406	231	1.7	2.2
Middle 20%	15,168	2	20,226	21	702	207	3,529	15,845	1,104	0	1,104	421	683	3.4	4.3
Fourth 20%	15,167	2	29,651	56	1,928	400	4,770	22,641	1,711	0	1,711	303	1,408	4.7	6.2
Next 15%	11,376	2	45,366	58	2,856	883	7,300	34,416	2,769	0	2,769	293	2,476	5.5	7.2
Next 4%	3,033	2	75,930	139	2,982	1,760	11,478	59,890	5,062	0	5,062	301	4,761	6.3	7.9
Top 1%	759	2	253,582	913	2,996	4,688	22,386	224,500	19,876	0	19,876	588	19,289	7.6	8.6

<b>Total</b>	<b>75,837</b>	<b>2</b>	<b>26,249</b>	<b>44</b>	<b>1,120</b>	<b>399</b>	<b>4,665</b>	<b>20,304</b>	<b>1,546</b>	<b>0</b>	<b>1,546</b>	<b>326</b>	<b>1,221</b>	<b>4.7</b>	<b>6.0</b>
--------------	---------------	----------	---------------	-----------	--------------	------------	--------------	---------------	--------------	----------	--------------	------------	--------------	------------	------------



**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year head-of-household returns  
Family of three**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	103	3	-21,140	161	64	496	8,377	8	0	0	0	0	0	0.0	0.0
0-5	2,330	3	3,077	11	1	45	2,894	782	39	0	39	39	0	0.0	0.0
5-10	5,902	3	7,790	14	1	20	2,870	4,997	267	0	267	267	0	0.0	0.0
10-15	7,998	3	12,543	14	4	48	2,906	9,635	582	0	582	524	58	0.5	0.6
15-20	7,460	3	17,376	11	59	112	3,202	14,037	941	0	941	602	339	2.0	2.4
20-25	5,530	3	22,341	19	325	184	3,673	18,211	1,314	0	1,314	647	667	3.0	3.7
25-30	3,792	3	27,318	30	871	270	4,431	21,793	1,634	0	1,634	534	1,100	4.0	5.0
30-35	2,458	3	32,368	27	1,453	394	5,356	25,218	1,942	0	1,942	449	1,493	4.6	5.9
35-40	1,843	3	37,370	39	2,031	523	6,415	28,460	2,233	0	2,233	441	1,792	4.8	6.3
40-45	1,384	3	42,327	52	2,492	584	7,109	32,200	2,569	0	2,569	437	2,132	5.0	6.6
45-50	955	3	47,442	82	2,723	736	8,213	35,851	2,897	0	2,897	439	2,458	5.2	6.9
50-60	1,133	3	54,303	83	2,898	870	9,222	41,398	3,396	0	3,396	443	2,954	5.4	7.1
60-70	601	3	64,354	89	2,936	1,136	10,836	49,574	4,133	0	4,133	448	3,686	5.7	7.4
70-80	299	3	74,785	155	2,971	1,501	12,559	57,910	4,883	0	4,883	432	4,451	6.0	7.7
80-90	185	3	84,795	100	2,994	1,535	12,741	67,625	5,758	0	5,758	413	5,345	6.3	7.9
90-100	105	3	94,382	705	2,968	1,872	14,484	75,763	6,489	0	6,489	413	6,076	6.4	8.0
100-250	386	3	141,584	499	2,999	3,321	17,688	118,090	10,300	0	10,300	514	9,785	6.9	8.3
250-500	48	3	338,398	6,357	3,000	14,262	37,565	291,878	25,946	0	25,946	621	25,325	7.5	8.7
500 +	19	3	1,466,036	9,119	3,000	10,087	41,128	1,420,941	127,555	0	127,555	508	127,046	8.7	8.9

**Quintile Distribution**

First 20%	8,506	3	6,195	15	2	33	2,940	3,828	204	0	204	204	0	0.0	0.0
Second 20%	8,506	3	12,805	14	5	50	2,919	9,881	601	0	601	530	71	0.6	0.7
Middle 20%	8,506	3	18,216	12	90	126	3,286	14,756	1,006	0	1,006	609	397	2.2	2.7
Fourth 20%	8,506	3	25,804	25	694	244	4,184	20,726	1,539	0	1,539	581	958	3.7	4.6
Next 15%	6,380	3	40,471	53	2,209	577	6,885	30,869	2,450	0	2,450	441	2,009	5.0	6.5
Next 4%	1,701	3	68,793	129	2,944	1,227	11,273	53,492	4,485	0	4,485	442	4,043	5.9	7.6
Top 1%	426	3	225,384	1,574	2,999	4,965	21,112	198,115	17,503	0	17,503	524	16,979	7.5	8.6

<b>Total</b>	<b>42,531</b>	<b>3</b>	<b>23,684</b>	<b>42</b>	<b>637</b>	<b>276</b>	<b>4,361</b>	<b>18,592</b>	<b>1,392</b>	<b>0</b>	<b>1,392</b>	<b>474</b>	<b>918</b>	<b>3.9</b>	<b>4.9</b>
--------------	---------------	----------	---------------	-----------	------------	------------	--------------	---------------	--------------	----------	--------------	------------	------------	------------	------------

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year head-of-household returns  
Family of four**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	27	4	-24,781	0	85	446	10,646	0	0	0	0	0	0	0.0	0.0
0-5	620	4	3,165	71	3	30	2,929	818	41	0	41	41	0	0.0	0.0
5-10	1,683	4	7,749	8	1	26	2,873	4,948	264	0	264	264	0	0.0	0.0
10-15	2,487	4	12,598	12	2	49	2,874	9,707	587	0	587	572	15	0.1	0.2
15-20	2,566	4	17,412	10	16	88	3,066	14,266	960	0	960	696	263	1.5	1.8
20-25	1,810	4	22,342	24	98	176	3,494	18,618	1,350	0	1,350	740	610	2.7	3.3
25-30	1,296	4	27,311	14	355	280	4,267	22,438	1,692	0	1,692	741	951	3.5	4.2
30-35	818	4	32,339	37	838	389	5,217	25,940	2,007	0	2,007	639	1,368	4.2	5.3
35-40	513	4	37,340	56	1,443	493	6,267	29,287	2,308	0	2,308	575	1,733	4.6	5.9
40-45	359	4	42,388	29	1,949	572	7,507	32,395	2,587	0	2,587	572	2,016	4.8	6.2
45-50	250	4	47,285	73	2,403	800	7,647	36,530	2,960	0	2,960	566	2,394	5.1	6.6
50-60	272	4	54,202	68	2,780	921	8,571	42,040	3,457	0	3,457	555	2,901	5.4	6.9
60-70	149	4	64,529	32	2,960	914	10,510	50,177	4,186	0	4,186	583	3,603	5.6	7.2
70-80	82	4	74,356	3	2,951	741	13,944	56,723	4,779	0	4,779	604	4,175	5.6	7.4
80-90	37	4	84,979	340	3,000	1,854	11,220	69,244	5,902	0	5,902	549	5,353	6.3	7.7
90-100	28	4	94,157	88	3,000	2,246	18,295	70,705	6,034	0	6,034	541	5,493	5.8	7.8
100-250	100	4	150,476	541	2,985	4,092	21,947	122,158	10,670	0	10,670	639	10,032	6.7	8.2
250-500	17	4	347,294	35,950	3,000	35,550	28,559	316,134	28,122	0	28,122	1,037	27,086	7.8	8.6
500 +	5	4	897,990	8,207	3,000	6,182	22,179	874,836	78,405	0	78,405	546	77,859	8.7	8.9

**Quintile Distribution**

First 20%	2,623	4	6,617	25	2	48	2,958	4,195	226	0	226	226	0	0.0	0.0
Second 20%	2,624	4	13,317	9	2	28	2,895	10,417	640	0	640	605	35	0.3	0.3
Middle 20%	2,624	4	18,332	13	25	126	3,113	15,100	1,035	0	1,035	705	330	1.8	2.2
Fourth 20%	2,624	4	25,135	20	234	219	3,929	20,789	1,544	0	1,544	744	801	3.2	3.9
Next 15%	1,968	4	37,694	44	1,433	514	6,242	29,582	2,334	0	2,334	600	1,735	4.6	5.9
Next 4%	524	4	64,021	69	2,880	1,012	10,530	49,691	4,144	0	4,144	569	3,575	5.6	7.2
Top 1%	132	4	200,125	5,369	2,989	8,000	22,879	171,751	15,132	0	15,132	679	14,454	7.2	8.4

<b>Total</b>	<b>13,119</b>	<b>4</b>	<b>22,906</b>	<b>77</b>	<b>413</b>	<b>282</b>	<b>4,166</b>	<b>18,251</b>	<b>1,357</b>	<b>0</b>	<b>1,357</b>	<b>576</b>	<b>782</b>	<b>3.4</b>	<b>4.3</b>
--------------	---------------	----------	---------------	-----------	------------	------------	--------------	---------------	--------------	----------	--------------	------------	------------	------------	------------

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year head-of-household returns  
Family of five or more**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	9	5.33	-39,840	0	240	1,489	9,430	0	0	0	0	0	0	0.0	0.0
0-5	227	5.41	3,237	0	1	13	3,094	864	43	0	43	43	0	0.0	0.0
5-10	599	5.40	7,814	5	0	16	2,776	5,072	271	0	271	271	0	0.0	0.0
10-15	1,183	5.42	12,808	5	1	31	2,807	10,018	609	0	609	607	2	0.0	0.0
15-20	1,439	5.72	17,334	2	2	85	2,930	14,341	965	0	965	835	131	0.8	0.9
20-25	913	5.70	22,326	4	32	204	3,317	18,798	1,367	0	1,367	885	482	2.2	2.6
25-30	655	5.69	27,217	8	161	198	3,790	23,087	1,750	0	1,750	916	834	3.1	3.6
30-35	389	5.66	32,349	30	404	349	4,614	27,034	2,106	0	2,106	899	1,207	3.7	4.5
35-40	217	5.56	37,451	1	777	265	5,429	30,982	2,458	0	2,458	858	1,600	4.3	5.2
40-45	158	5.58	42,272	0	1,300	375	6,197	34,400	2,767	0	2,767	803	1,964	4.6	5.7
45-50	106	5.62	47,405	33	1,715	413	7,392	37,917	3,083	0	3,083	823	2,260	4.8	6.0
50-60	116	5.38	54,640	100	2,377	1,152	8,830	42,380	3,484	0	3,484	773	2,711	5.0	6.4
60-70	55	5.49	64,633	14	2,809	964	11,653	49,221	4,100	0	4,100	761	3,339	5.2	6.8
70-80	17	5.18	74,918	225	3,000	1,142	11,277	59,725	5,045	0	5,045	703	4,342	5.8	7.3
80-90	18	5.83	84,592	5	2,954	1,733	17,159	62,752	5,318	0	5,318	808	4,510	5.3	7.2
90-100	7	5.43	94,959	0	3,000	2,080	22,383	67,496	5,745	0	5,745	727	5,017	5.3	7.4
100-250	32	5.50	151,205	223	2,982	2,761	23,789	121,896	10,641	0	10,641	743	9,898	6.5	8.1
250+	4	5.00	794,033	178	3,000	8,887	9,158	773,165	69,255	0	69,255	670	68,585	8.6	8.9

**Quintile Distribution**

First 20%	1,228	5.39	7,685	3	2	30	2,887	5,304	298	0	298	298	0	0.0	0.0
Second 20%	1,229	5.51	14,362	5	1	63	2,821	11,534	723	0	723	709	14	0.1	0.1
Middle 20%	1,229	5.73	18,520	3	3	61	3,040	15,433	1,064	0	1,064	856	208	1.1	1.3
Fourth 20%	1,229	5.72	24,630	6	86	244	3,516	20,811	1,547	0	1,547	902	645	2.6	3.1
Next 15%	921	5.60	35,608	13	698	302	5,092	29,539	2,330	0	2,330	871	1,459	4.1	4.9
Next 4%	246	5.48	56,705	63	2,343	962	9,392	44,072	3,636	0	3,636	785	2,852	5.0	6.5
Top 1%	62	5.55	165,837	190	2,977	2,736	20,707	139,606	12,235	0	12,235	754	11,481	6.9	8.2

<b>Total</b>	<b>6,144</b>	<b>5.58</b>	<b>22,322</b>	<b>10</b>	<b>247</b>	<b>191</b>	<b>3,801</b>	<b>18,218</b>	<b>1,345</b>	<b>0</b>	<b>1,345</b>	<b>723</b>	<b>622</b>	<b>2.8</b>	<b>3.4</b>
--------------	--------------	-------------	---------------	-----------	------------	------------	--------------	---------------	--------------	----------	--------------	------------	------------	------------	------------

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

**1999 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 Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	283	354	-17,253	161	2	395	2,248	0	0	0	0	0	0
0-5	1,563	1,744	4,427	11	7	306	3,035	2,071	109	0	109	94	15
5-10	2,346	2,850	17,767	48	337	630	5,158	12,288	782	0	782	341	441
10-15	2,473	3,254	31,153	49	1,565	1,139	6,217	22,830	1,674	0	1,674	425	1,249
15-20	2,529	3,469	44,149	24	2,831	1,550	6,567	33,508	2,615	0	2,615	474	2,140
20-25	2,528	3,564	56,689	31	3,232	1,676	7,714	44,265	3,578	0	3,578	481	3,097
25-30	2,208	3,141	60,526	218	3,006	1,798	8,168	47,959	3,959	0	3,959	436	3,523
30-35	1,671	2,442	54,047	39	2,375	1,840	8,052	42,140	3,522	0	3,522	330	3,193
35-40	1,199	1,818	44,730	73	1,726	1,562	7,013	34,594	2,918	0	2,918	247	2,671
40-45	856	1,210	36,276	90	1,257	1,303	5,925	27,968	2,378	0	2,378	166	2,212
45-50	614	896	29,037	36	909	1,304	4,747	22,156	1,894	0	1,894	126	1,768
50-60	811	1,100	44,097	71	1,212	2,106	7,280	33,649	2,897	0	2,897	151	2,746
60-70	431	590	27,749	112	643	1,386	4,286	21,568	1,871	0	1,871	91	1,780
70-80	268	361	19,907	42	401	1,297	2,938	15,327	1,336	0	1,336	51	1,285
80-90	132	182	11,161	19	198	513	1,571	8,898	779	0	779	31	748
90-100	115	151	10,889	50	172	700	1,471	8,605	756	0	756	22	734
100-250	331	454	48,417	291	492	2,594	6,342	39,591	3,509	0	3,509	100	3,409
250-500	58	63	19,362	500	87	817	1,857	17,101	1,530	0	1,530	40	1,489
500 +	51	66	105,880	1,048	77	4,912	12,696	90,189	8,109	0	8,109	89	8,020

**Quintile Distribution**

First 20%	4,093	4,830	3,959	220	309	1,295	10,164	13,671	843	0	843	419	424
Second 20%	4,093	5,470	57,186	57	3,222	2,121	10,369	42,338	3,175	0	3,175	726	2,450
Middle 20%	4,094	5,747	90,060	207	5,183	2,677	12,277	70,395	5,677	0	5,677	784	4,893
Fourth 20%	4,093	5,949	128,418	146	5,749	4,223	18,864	100,307	8,365	0	8,365	809	7,556
Next 15%	3,070	4,344	149,026	311	4,538	6,293	24,012	114,716	9,824	0	9,824	605	9,219
Next 4%	819	1,106	76,306	331	1,222	4,777	10,417	60,407	5,303	0	5,303	184	5,119
Top 1%	205	263	144,054	1,642	306	6,443	17,183	122,873	11,025	0	11,025	166	10,859

<b>Total</b>	<b>20,467</b>	<b>27,709</b>	<b>649,009</b>	<b>2,913</b>	<b>20,529</b>	<b>27,828</b>	<b>103,286</b>	<b>524,707</b>	<b>44,213</b>	<b>0</b>	<b>44,213</b>	<b>3,693</b>	<b>40,520</b>
--------------	---------------	---------------	----------------	--------------	---------------	---------------	----------------	----------------	---------------	----------	---------------	--------------	---------------

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 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 Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	283	1.25	-60,966	571	6	1,396	7,943	0	0	0	0	0	0	0.0	0.0
0-5	1,563	1.12	2,832	7	5	196	1,942	1,325	70	0	70	60	10	0.4	0.8
5-10	2,346	1.21	7,573	20	144	269	2,199	5,238	333	0	333	145	188	2.5	3.6
10-15	2,473	1.32	12,597	20	633	461	2,514	9,232	677	0	677	172	505	4.0	5.5
15-20	2,529	1.37	17,457	9	1,120	613	2,597	13,250	1,034	0	1,034	188	846	4.8	6.4
20-25	2,528	1.41	22,424	12	1,279	663	3,051	17,510	1,415	0	1,415	190	1,225	5.5	7.0
25-30	2,208	1.42	27,412	99	1,361	814	3,699	21,720	1,793	0	1,793	198	1,595	5.8	7.3
30-35	1,671	1.46	32,344	24	1,422	1,101	4,819	25,219	2,108	0	2,108	197	1,911	5.9	7.6
35-40	1,199	1.52	37,306	60	1,439	1,302	5,849	28,852	2,434	0	2,434	206	2,228	6.0	7.7
40-45	856	1.41	42,379	105	1,468	1,522	6,922	32,673	2,778	0	2,778	194	2,584	6.1	7.9
45-50	614	1.46	47,292	59	1,480	2,123	7,731	36,084	3,085	0	3,085	204	2,880	6.1	8.0
50-60	811	1.36	54,373	87	1,495	2,596	8,977	41,491	3,572	0	3,572	186	3,386	6.2	8.2
60-70	431	1.37	64,382	260	1,492	3,215	9,943	50,043	4,341	0	4,341	212	4,129	6.4	8.3
70-80	268	1.35	74,280	157	1,494	4,841	10,961	57,191	4,985	0	4,985	191	4,794	6.5	8.4
80-90	132	1.38	84,549	146	1,500	3,883	11,905	67,408	5,902	0	5,902	234	5,668	6.7	8.4
90-100	115	1.31	94,686	437	1,499	6,084	12,791	74,824	6,571	0	6,571	187	6,384	6.7	8.5
100-250	331	1.37	146,275	880	1,486	7,836	19,160	119,611	10,602	0	10,602	302	10,300	7.0	8.6
250-500	58	1.09	333,829	8,626	1,500	14,091	32,023	294,842	26,371	0	26,371	693	25,677	7.7	8.7
500 +	51	1.29	2,076,080	20,554	1,500	96,306	248,945	1,768,404	158,995	0	158,995	1,736	157,258	7.6	8.9

**Quintile Distribution**

First 20%	4,093	1.18	967	54	76	316	2,483	3,340	206	0	206	102	104	10.8	3.1
Second 20%	4,093	1.34	13,972	14	787	518	2,533	10,344	776	0	776	177	598	4.3	5.8
Middle 20%	4,094	1.40	21,998	51	1,266	654	2,999	17,195	1,387	0	1,387	192	1,195	5.4	6.9
Fourth 20%	4,093	1.45	31,375	36	1,405	1,032	4,609	24,507	2,044	0	2,044	198	1,846	5.9	7.5
Next 15%	3,070	1.41	48,543	101	1,478	2,050	7,821	37,367	3,200	0	3,200	197	3,003	6.2	8.0
Next 4%	819	1.35	93,170	405	1,492	5,833	12,719	73,756	6,475	0	6,475	225	6,251	6.7	8.5
Top 1%	205	1.28	702,704	8,008	1,493	31,429	83,821	599,381	53,781	0	53,781	808	52,973	7.5	8.8

<b>Total</b>	<b>20,467</b>	<b>1.35</b>	<b>31,710</b>	<b>142</b>	<b>1,003</b>	<b>1,360</b>	<b>5,046</b>	<b>25,637</b>	<b>2,160</b>	<b>0</b>	<b>2,160</b>	<b>180</b>	<b>1,980</b>	<b>6.2</b>	<b>7.7</b>
--------------	---------------	-------------	---------------	------------	--------------	--------------	--------------	---------------	--------------	----------	--------------	------------	--------------	------------	------------

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year married-filing-separately returns  
Family of one**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	244	1	-50,418	191	7	1,558	7,045	0	0	0	0	0	0	0.0	0.0
0-5	1,276	1	2,840	2	3	181	1,945	1,321	69	0	69	63	6	0.2	0.5
5-10	1,915	1	7,572	24	160	302	2,252	5,171	328	0	328	125	203	2.7	3.9
10-15	1,927	1	12,598	24	759	553	2,581	8,993	657	0	657	130	527	4.2	5.9
15-20	1,953	1	17,466	11	1,293	692	2,586	13,038	1,015	0	1,015	134	881	5.0	6.8
20-25	1,884	1	22,414	11	1,408	774	2,957	17,359	1,402	0	1,402	134	1,268	5.7	7.3
25-30	1,643	1	27,393	125	1,446	907	3,462	21,796	1,800	0	1,800	137	1,662	6.1	7.6
30-35	1,200	1	32,334	21	1,470	1,315	4,696	25,124	2,099	0	2,099	137	1,962	6.1	7.8
35-40	837	1	37,286	71	1,463	1,728	5,652	28,624	2,414	0	2,414	136	2,278	6.1	8.0
40-45	640	1	42,413	127	1,474	1,814	6,598	32,790	2,789	0	2,789	139	2,650	6.2	8.1
45-50	453	1	47,258	62	1,488	2,763	7,762	35,400	3,024	0	3,024	145	2,879	6.1	8.1
50-60	626	1	54,381	90	1,495	2,982	8,688	41,415	3,565	0	3,565	141	3,424	6.3	8.3
60-70	331	1	64,484	282	1,490	3,878	9,559	49,906	4,329	0	4,329	168	4,161	6.5	8.3
70-80	207	1	74,496	198	1,500	5,921	10,715	56,624	4,935	0	4,935	143	4,792	6.4	8.5
80-90	101	1	84,357	160	1,500	4,807	11,299	66,911	5,857	0	5,857	174	5,683	6.7	8.5
90-100	91	1	94,544	553	1,499	7,505	12,711	73,478	6,450	0	6,450	150	6,299	6.7	8.6
100-250	258	1	145,433	1,022	1,482	8,643	19,662	117,373	10,400	0	10,400	248	10,152	7.0	8.6
250-500	53	1	330,396	6,356	1,500	14,139	32,972	288,141	25,768	0	25,768	732	25,036	7.6	8.7
500 +	42	1	1,504,363	6,663	1,500	114,234	276,334	1,141,449	102,569	0	102,569	1,945	100,625	6.7	8.8

**Quintile Distribution**

First 20%	3,136	1	937	30	62	343	2,482	3,052	185	0	185	90	95	10.1	3.1
Second 20%	3,136	1	13,354	18	863	566	2,565	9,618	712	0	712	131	581	4.4	6.0
Middle 20%	3,136	1	21,336	61	1,386	792	2,860	16,440	1,320	0	1,320	134	1,186	5.6	7.2
Fourth 20%	3,136	1	30,847	37	1,459	1,176	4,292	24,117	2,009	0	2,009	137	1,872	6.1	7.8
Next 15%	2,352	1	48,743	113	1,483	2,523	7,628	37,322	3,196	0	3,196	142	3,054	6.3	8.2
Next 4%	628	1	95,555	482	1,492	6,855	12,833	74,945	6,583	0	6,583	179	6,403	6.7	8.5
Top 1%	157	1	592,583	4,436	1,490	38,544	96,774	467,276	41,892	0	41,892	906	40,986	6.9	8.8
<b>Total</b>	<b>15,681</b>	<b>1</b>	<b>30,365</b>	<b>110</b>	<b>1,051</b>	<b>1,614</b>	<b>5,066</b>	<b>23,923</b>	<b>2,008</b>	<b>0</b>	<b>2,008</b>	<b>136</b>	<b>1,871</b>	<b>6.2</b>	<b>7.8</b>

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year married-filing-separately returns  
Family of two**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	16	2	-153,411	5,419	11	705	16,568	0	0	0	0	0	0	0.0	0.0
0-5	109	2	2,997	69	1	78	2,200	1,594	85	0	85	82	3	0.1	0.2
5-10	223	2	7,694	2	6	99	1,775	5,848	379	0	379	263	115	1.5	2.0
10-15	321	2	12,586	4	207	152	2,199	10,093	748	0	748	277	471	3.7	4.7
15-20	322	2	17,520	10	760	362	2,740	13,700	1,073	0	1,073	293	779	4.4	5.7
20-25	357	2	22,408	18	1,201	321	3,254	17,708	1,431	0	1,431	272	1,160	5.2	6.6
25-30	320	2	27,457	17	1,349	355	4,466	21,336	1,757	0	1,757	279	1,478	5.4	6.9
30-35	260	2	32,419	15	1,408	640	5,131	25,309	2,117	0	2,117	266	1,851	5.7	7.3
35-40	190	2	37,360	35	1,478	280	6,458	29,178	2,462	0	2,462	270	2,192	5.9	7.5
40-45	117	2	42,217	24	1,483	856	7,847	32,054	2,720	0	2,720	274	2,447	5.8	7.6
45-50	81	2	47,333	34	1,500	344	7,453	38,069	3,261	0	3,261	272	2,989	6.3	7.9
50-60	113	2	54,377	116	1,497	1,383	9,906	41,785	3,598	0	3,598	269	3,329	6.1	8.0
60-70	55	2	64,074	0	1,500	903	11,584	50,088	4,343	0	4,343	271	4,072	6.4	8.1
70-80	38	2	73,513	30	1,461	734	10,897	60,451	5,276	0	5,276	298	4,977	6.8	8.2
80-90	17	2	85,668	181	1,500	962	15,758	67,629	5,922	0	5,922	274	5,648	6.6	8.4
90-100	17	2	95,415	0	1,500	603	12,447	80,865	7,113	0	7,113	268	6,845	7.2	8.5
100-250	46	2	148,904	479	1,500	2,697	17,821	127,365	11,298	0	11,298	387	10,911	7.3	8.6
250-500	5	2	370,224	32,692	1,500	13,572	21,965	365,879	32,764	0	32,764	285	32,479	8.8	8.9
500 +	5	2	5,723,749	0	1,500	3,105	106,395	5,612,753	504,982	0	504,982	288	504,694	8.8	9.0

**Quintile Distribution**

First 20%	522	2	3,049	181	42	93	2,415	5,950	407	0	407	220	186	6.1	3.1
Second 20%	522	2	16,782	13	655	357	2,657	13,161	1,024	0	1,024	289	735	4.4	5.6
Middle 20%	523	2	24,383	17	1,289	248	3,626	19,276	1,571	0	1,571	273	1,298	5.3	6.7
Fourth 20%	522	2	33,201	21	1,415	542	5,531	25,780	2,158	0	2,158	270	1,889	5.7	7.3
Next 15%	392	2	49,443	48	1,494	866	8,819	38,334	3,286	0	3,286	272	3,014	6.1	7.9
Next 4%	104	2	92,565	208	1,485	1,439	13,405	76,443	6,715	0	6,715	282	6,433	6.9	8.4
Top 1%	27	2	1,250,860	6,224	1,500	4,222	36,731	1,214,632	109,152	0	109,152	470	108,681	8.7	8.9

<b>Total</b>	<b>2,612</b>	<b>2</b>	<b>39,516</b>	<b>126</b>	<b>979</b>	<b>479</b>	<b>5,082</b>	<b>34,183</b>	<b>2,921</b>	<b>0</b>	<b>2,921</b>	<b>267</b>	<b>2,653</b>	<b>6.7</b>	<b>7.8</b>
--------------	--------------	----------	---------------	------------	------------	------------	--------------	---------------	--------------	----------	--------------	------------	--------------	------------	------------

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**1999 Full-year married-filing-separately returns  
Family of three or more**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	21	3.67	-115,730	1,339	0	174	11,025	0	0	0	0	0	0	0.0	0.0
0-5	71	3.39	2,915	0	3	866	2,411	1,206	63	0	63	63	0	0.0	0.0
5-10	138	3.42	7,534	5	2	155	2,458	5,183	334	0	334	305	28	0.4	0.5
10-15	195	3.45	12,743	3	45	126	2,535	10,158	758	0	758	442	316	2.5	3.1
15-20	238	3.59	17,345	0	173	343	2,561	14,331	1,129	0	1,129	492	638	3.7	4.5
20-25	274	3.48	22,508	14	483	373	3,480	18,216	1,478	0	1,478	478	1,000	4.4	5.5
25-30	241	3.51	27,489	26	797	810	4,342	21,672	1,790	0	1,790	502	1,288	4.7	5.9
30-35	209	3.43	32,321	48	1,157	462	5,166	25,625	2,143	0	2,143	457	1,686	5.2	6.6
35-40	171	3.50	37,341	35	1,278	361	6,165	29,573	2,497	0	2,497	479	2,018	5.4	6.8
40-45	99	3.35	42,348	63	1,413	426	7,924	32,648	2,774	0	2,774	457	2,317	5.5	7.1
45-50	79	3.49	47,411	65	1,416	306	7,772	37,982	3,253	0	3,253	479	2,774	5.9	7.3
50-60	72	3.38	54,300	18	1,482	1,150	10,035	41,694	3,590	0	3,590	448	3,142	5.8	7.5
60-70	45	3.31	64,014	409	1,500	1,167	10,760	50,997	4,424	0	4,424	458	3,967	6.2	7.8
70-80	23	3.26	73,609	0	1,500	1,908	13,288	56,914	4,957	0	4,957	440	4,517	6.1	7.9
80-90	14	3.36	84,580	0	1,500	762	11,597	70,722	6,200	0	6,200	617	5,583	6.6	7.9
90-100	7	3.43	94,754	0	1,500	920	14,674	77,659	6,824	0	6,824	467	6,358	6.7	8.2
100-250	27	3.74	149,838	205	1,500	8,884	16,649	127,795	11,343	0	11,343	672	10,671	7.1	8.4
250-500	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
500 +	4	3.50	3,519,516	192,103	1,500	24,563	139,555	3,546,001	318,975	0	318,975	1,361	317,614	9.0	9.0

**Quintile Distribution**

First 20%	385	3.44	1,867	76	11	285	2,908	5,991	420	0	420	298	122	6.5	2.0
Second 20%	386	3.52	18,090	0	232	389	2,790	14,763	1,169	0	1,169	480	689	3.8	4.7
Middle 20%	385	3.52	25,622	26	668	586	4,031	20,447	1,679	0	1,679	499	1,180	4.6	5.8
Fourth 20%	386	3.45	34,095	42	1,202	411	5,514	27,030	2,269	0	2,269	462	1,807	5.3	6.7
Next 15%	289	3.40	48,114	108	1,428	658	8,697	37,449	3,206	0	3,206	467	2,739	5.7	7.3
Next 4%	77	3.32	81,104	42	1,500	4,016	11,230	66,077	5,784	0	5,784	474	5,310	6.5	8.0
Top 1%	20	3.90	843,864	38,538	1,500	5,265	45,427	830,211	74,554	0	74,554	959	73,596	8.7	8.9
<b>Total</b>	<b>1,928</b>	<b>3.47</b>	<b>35,142</b>	<b>446</b>	<b>713</b>	<b>648</b>	<b>5,271</b>	<b>30,511</b>	<b>2,592</b>	<b>0</b>	<b>2,592</b>	<b>446</b>	<b>2,146</b>	<b>6.1</b>	<b>7.0</b>



## **Tables for Part-Year and Nonresident Returns**

This section contains four tables summarizing Oregon adjusted gross income and tax by Oregon income range for part-year returns (all returns and taxable returns), and nonresident returns (all returns and taxable returns).



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

**All 1999 part-year returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	884	1,873	-11,772	647	12	1,703	45	424	37	0	37	2	34
0-5	17,979	24,802	44,894	1,265	1,601	985	12,997	31,745	2,175	0	2,176	652	1,524
5-10	13,832	22,623	101,574	507	4,685	1,678	19,140	77,086	5,584	0	5,584	1,448	4,137
10-15	9,158	16,527	113,024	309	6,366	2,325	17,390	87,566	6,703	1	6,704	1,315	5,389
15-20	6,268	12,332	108,491	566	6,496	2,421	15,294	85,194	6,733	0	6,733	1,088	5,644
20-25	4,539	9,470	101,518	421	6,121	2,044	13,967	79,943	6,442	1	6,443	861	5,582
25-30	3,315	7,052	90,671	222	5,312	2,340	11,961	71,454	5,861	0	5,861	633	5,228
30-35	2,633	6,063	85,368	493	4,618	1,682	11,546	68,216	5,628	0	5,628	575	5,053
35-40	1,990	4,607	74,484	240	3,719	1,653	9,510	59,888	4,992	0	4,992	447	4,545
40-45	1,719	4,116	72,884	67	3,417	1,363	9,367	58,845	4,938	0	4,938	423	4,514
45-50	1,346	3,317	63,862	144	2,705	1,258	8,367	51,678	4,366	0	4,366	335	4,030
50-60	1,985	5,056	108,427	521	4,179	2,233	14,207	88,339	7,492	0	7,492	540	6,952
60-70	1,266	3,315	81,915	207	2,712	1,600	10,985	66,851	5,716	0	5,716	365	5,351
70-80	875	2,338	65,390	110	1,914	1,771	8,665	53,251	4,553	0	4,553	251	4,302
80-90	604	1,599	51,123	87	1,303	707	6,600	42,601	3,679	0	3,679	197	3,481
90-100	477	1,303	45,122	102	1,038	526	5,512	38,148	3,310	0	3,310	155	3,155
100-250	1,473	4,170	207,319	1,013	3,259	3,274	24,506	177,322	15,522	0	15,522	633	14,889
250-500	177	516	59,489	333	396	1,183	5,016	53,328	4,746	0	4,746	121	4,625
500 +	97	278	147,074	310	228	1,340	5,646	140,171	12,003	0	12,003	148	11,855
<b>Quintile Distribution</b>													
First 20%	14,123	19,729	12,712	1,656	871	2,291	8,192	17,280	1,183	0	1,183	346	837
Second 20%	14,123	21,927	81,692	528	3,427	1,326	16,962	61,020	4,329	0	4,330	1,202	3,128
Middle 20%	14,124	25,162	161,162	555	8,825	3,271	25,623	124,585	9,459	1	9,460	1,955	7,505
Fourth 20%	14,123	29,030	308,618	1,243	18,345	7,042	42,138	242,939	19,585	1	19,586	2,603	16,983
Next 15%	10,593	25,751	483,331	1,662	20,852	9,695	63,501	391,311	32,958	0	32,958	2,626	30,331
Next 4%	2,824	7,732	275,113	867	6,151	4,628	35,247	230,007	19,931	0	19,931	968	18,963
Top 1%	707	2,026	288,232	1,051	1,610	3,832	19,059	264,908	23,034	0	23,034	489	22,545
<b>Total</b>	<b>70,617</b>	<b>131,357</b>	<b>1,610,859</b>	<b>7,563</b>	<b>60,081</b>	<b>32,086</b>	<b>210,722</b>	<b>1,332,050</b>	<b>110,479</b>	<b>3</b>	<b>110,482</b>	<b>10,189</b>	<b>100,293</b>

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

**1999 Part-year taxable returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	15	39	-83	569	12	4	45	424	37	0	37	2	34
0-5	13,299	16,274	35,859	1,132	1,529	323	7,334	27,804	1,974	0	1,974	450	1,524
5-10	12,385	18,541	91,201	432	4,607	796	14,859	71,371	5,271	0	5,271	1,135	4,137
10-15	8,631	15,002	106,665	305	6,309	1,245	14,918	84,498	6,536	1	6,537	1,148	5,389
15-20	6,034	11,686	104,494	562	6,437	1,399	13,654	83,566	6,643	0	6,643	999	5,644
20-25	4,437	9,188	99,245	412	6,079	1,549	12,938	79,091	6,401	1	6,402	820	5,582
25-30	3,246	6,867	88,785	210	5,255	1,571	11,186	70,984	5,839	0	5,840	612	5,228
30-35	2,588	5,932	83,908	491	4,594	1,300	10,766	67,739	5,620	0	5,620	567	5,053
35-40	1,964	4,544	73,505	236	3,691	1,317	9,168	59,564	4,979	0	4,979	434	4,545
40-45	1,702	4,081	72,156	65	3,391	1,043	9,151	58,636	4,928	0	4,928	414	4,514
45-50	1,335	3,286	63,337	143	2,694	1,107	8,189	51,489	4,360	0	4,360	329	4,030
50-60	1,971	5,021	107,676	507	4,160	1,999	14,047	87,976	7,478	0	7,478	526	6,952
60-70	1,257	3,288	81,343	207	2,697	1,327	10,864	66,662	5,701	0	5,701	350	5,351
70-80	867	2,318	64,799	107	1,908	1,575	8,400	53,024	4,553	0	4,553	251	4,302
80-90	600	1,585	50,787	87	1,299	701	6,439	42,435	3,674	0	3,674	193	3,481
90-100	476	1,299	45,032	102	1,037	526	5,503	38,068	3,303	0	3,303	148	3,155
100-250	1,467	4,152	206,417	1,013	3,252	2,676	24,280	177,222	15,519	0	15,519	630	14,889
250-500	176	511	59,109	333	396	702	5,016	53,328	4,746	0	4,746	121	4,625
500 +	97	278	147,074	310	228	1,340	5,646	140,171	12,003	0	12,003	148	11,855
<b>Quintile Distribution</b>													
First 20%	12,509	15,261	31,866	1,694	1,375	293	6,639	25,252	1,799	0	1,799	401	1,398
Second 20%	12,509	18,426	88,412	421	4,405	784	14,612	69,032	5,081	0	5,081	1,104	3,977
Middle 20%	12,510	22,258	165,015	682	9,846	2,031	22,826	130,994	10,194	1	10,195	1,740	8,455
Fourth 20%	12,509	26,205	304,236	1,104	18,092	4,798	39,006	243,443	19,854	1	19,855	2,352	17,503
Next 15%	9,382	23,088	459,017	1,444	18,956	7,968	59,049	374,487	31,708	0	31,708	2,352	29,355
Next 4%	2,502	6,873	257,550	904	5,469	3,790	32,600	216,594	18,837	0	18,837	888	17,949
Top 1%	626	1,781	275,209	974	1,431	2,834	17,669	254,249	22,095	0	22,095	439	21,656
<b>Total</b>	<b>62,547</b>	<b>113,892</b>	<b>1,581,305</b>	<b>7,223</b>	<b>59,576</b>	<b>22,499</b>	<b>192,402</b>	<b>1,314,051</b>	<b>109,567</b>	<b>3</b>	<b>109,569</b>	<b>9,276</b>	<b>100,293</b>

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

**All 1999 nonresident returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	4,203	9,744	-231,191	2,500	17	33,541	142	736	63	0	63	3	60
0-5	36,001	65,738	64,351	4,937	2,374	5,247	24,450	46,804	2,504	0	2,504	786	1,718
5-10	14,000	28,338	101,411	795	3,982	2,956	39,799	75,151	4,396	1	4,396	1,337	3,059
10-15	9,616	21,127	119,036	1,203	5,173	5,938	22,461	88,472	5,817	0	5,817	1,522	4,295
15-20	7,641	17,769	133,152	207	6,353	6,990	22,365	99,352	7,001	0	7,001	1,579	5,422
20-25	6,682	16,052	149,922	796	7,816	6,082	24,342	114,430	8,529	0	8,529	1,648	6,882
25-30	6,034	14,854	165,691	68	8,978	4,505	32,167	126,109	9,707	0	9,707	1,543	8,165
30-35	5,558	14,192	180,232	386	9,314	5,358	29,661	138,261	10,902	2	10,904	1,616	9,288
35-40	4,828	12,735	180,804	242	8,843	4,342	30,119	138,012	11,043	0	11,043	1,537	9,505
40-45	4,082	10,923	173,312	68	7,993	4,707	28,269	132,583	10,762	0	10,762	1,372	9,390
45-50	3,453	9,729	163,764	88	7,190	4,117	27,821	125,399	10,275	0	10,275	1,228	9,047
50-60	4,919	14,263	269,266	213	10,660	6,468	45,064	208,352	17,277	0	17,277	1,933	15,345
60-70	3,153	9,372	203,567	1,108	7,193	4,505	32,226	160,913	13,520	1	13,521	1,553	11,968
70-80	2,074	6,293	154,739	27	4,792	3,755	23,220	123,276	10,456	0	10,456	1,209	9,247
80-90	1,274	3,887	107,785	322	2,932	2,293	15,863	87,083	7,440	0	7,440	852	6,588
90-100	784	2,353	74,118	49	1,747	1,567	10,529	60,522	5,203	0	5,203	629	4,574
100-250	2,283	6,450	321,858	543	4,578	9,351	39,703	272,271	23,809	0	23,809	4,022	19,787
250-500	404	1,028	137,800	2,988	649	4,500	13,788	122,688	10,925	0	10,925	2,064	8,861
500 +	278	685	443,109	2,427	409	12,533	36,501	398,629	35,798	0	35,798	9,925	25,873
<b>Quintile Distribution</b>													
First 20%	23,453	45,525	-220,346	6,614	554	36,526	8,013	10,603	649	0	649	140	509
Second 20%	23,453	42,976	93,362	1,351	3,315	3,299	26,123	66,457	3,571	0	3,572	1,176	2,395
Middle 20%	23,454	51,635	292,133	1,622	12,928	13,780	71,540	216,984	14,365	1	14,366	3,664	10,701
Fourth 20%	23,453	58,414	668,576	1,538	34,654	20,668	114,662	510,820	39,570	2	39,572	6,336	33,236
Next 15%	17,590	50,067	929,086	1,511	37,283	23,117	151,981	720,535	59,636	1	59,637	7,022	52,614
Next 4%	4,691	13,878	469,449	829	10,353	12,940	64,987	385,553	33,250	0	33,250	4,400	28,850
Top 1%	1,173	3,037	680,466	5,505	1,903	18,426	61,182	608,091	54,385	0	54,385	13,617	40,768
<b>Total</b>	<b>117,267</b>	<b>265,532</b>	<b>2,912,725</b>	<b>18,970</b>	<b>100,991</b>	<b>128,756</b>	<b>498,489</b>	<b>2,519,043</b>	<b>205,426</b>	<b>4</b>	<b>205,430</b>	<b>36,357</b>	<b>169,074</b>

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

**1999 Nonresident taxable returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	30	60	-205	1,038	16	31	67	721	61	0	61	2	60
0-5	23,352	40,777	51,781	4,252	2,149	937	11,229	41,720	2,244	0	2,244	525	1,718
5-10	12,348	23,740	89,518	736	3,891	1,197	16,176	68,990	4,060	1	4,061	1,002	3,059
10-15	8,624	18,411	106,758	1,182	5,090	1,393	17,759	83,698	5,526	0	5,526	1,231	4,295
15-20	7,094	16,330	123,776	173	6,289	1,622	19,719	96,320	6,800	0	6,800	1,378	5,422
20-25	6,363	15,128	142,846	795	7,762	1,611	22,230	112,038	8,359	0	8,359	1,478	6,882
25-30	5,832	14,314	160,185	66	8,932	1,592	25,100	124,627	9,598	0	9,598	1,433	8,165
30-35	5,435	13,847	176,283	370	9,277	2,096	28,122	137,158	10,816	2	10,818	1,530	9,288
35-40	4,718	12,438	176,676	242	8,810	2,055	29,266	136,787	10,945	0	10,945	1,440	9,505
40-45	3,993	10,724	169,522	45	7,961	2,396	27,519	131,691	10,689	0	10,689	1,299	9,390
45-50	3,376	9,502	160,139	88	7,147	1,942	26,679	124,458	10,199	0	10,199	1,152	9,047
50-60	4,835	14,018	264,687	192	10,627	3,702	43,766	206,785	17,146	0	17,146	1,801	15,345
60-70	3,094	9,221	199,735	1,104	7,161	3,118	31,487	159,073	13,364	1	13,365	1,397	11,968
70-80	2,029	6,157	151,412	27	4,767	2,391	22,623	121,659	10,318	0	10,318	1,071	9,247
80-90	1,239	3,787	104,828	322	2,911	1,679	15,418	85,142	7,273	0	7,273	684	6,588
90-100	770	2,311	72,797	45	1,741	1,431	10,146	59,525	5,117	0	5,117	543	4,574
100-250	2,163	6,165	303,353	512	4,469	5,679	35,122	258,595	22,608	0	22,608	2,821	19,787
250-500	359	918	122,187	2,980	601	3,530	10,105	110,931	9,877	0	9,877	1,017	8,861
500 +	237	589	386,026	2,407	365	10,709	29,747	347,612	31,216	0	31,216	5,343	25,873
<b>Quintile Distribution</b>													
First 20%	19,178	33,388	33,166	5,157	1,437	712	7,615	28,562	1,565	0	1,565	328	1,237
Second 20%	19,178	36,597	135,903	985	5,896	1,830	24,622	104,541	6,187	1	6,188	1,522	4,665
Middle 20%	19,178	43,780	338,513	2,033	17,484	4,136	53,841	265,085	18,898	0	18,898	3,696	15,202
Fourth 20%	19,178	49,107	641,859	711	33,168	7,597	103,436	498,370	39,417	2	39,419	5,427	33,992
Next 15%	14,384	41,720	821,513	1,423	31,834	11,782	131,902	647,418	53,911	1	53,911	5,755	48,156
Next 4%	3,836	11,351	406,770	822	8,563	7,840	53,316	337,872	29,214	0	29,214	3,196	26,018
Top 1%	959	2,494	584,579	5,445	1,584	15,213	47,548	525,679	47,026	0	47,026	7,223	39,803
<b>Total</b>	<b>95,891</b>	<b>218,437</b>	<b>2,962,304</b>	<b>16,577</b>	<b>99,966</b>	<b>49,111</b>	<b>422,280</b>	<b>2,407,527</b>	<b>196,217</b>	<b>4</b>	<b>196,221</b>	<b>27,148</b>	<b>169,074</b>

## **Tables for All 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 1999 Returns**

**County Distribution**

County	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Baker	6,619	13,701	188,426	668	8,559	12,263	34,171	147,137	11,832	0	11,832	1,954	9,877
Benton	30,208	56,098	1,356,922	4,852	50,214	67,137	192,037	1,064,350	89,341	12	89,353	7,868	81,484
Clackamas	153,839	311,412	8,039,812	21,857	275,943	295,695	1,292,132	6,278,616	530,310	1	530,311	44,195	486,116
Clatsop	14,047	27,309	500,263	1,484	21,073	30,276	83,806	373,811	30,629	0	30,629	3,853	26,777
Columbia	18,385	39,670	754,518	1,010	32,727	26,542	121,103	582,115	48,056	0	48,056	5,408	42,649
Coos	23,895	48,237	785,049	2,540	34,174	48,636	128,163	593,079	48,202	0	48,202	6,397	41,805
Crook	7,104	15,170	240,532	1,294	10,516	11,805	41,462	189,258	15,439	0	15,439	2,147	13,292
Curry	8,891	17,444	285,512	1,486	12,196	24,194	52,815	207,974	16,855	0	16,855	2,404	14,450
Deschutes	52,021	103,911	2,191,079	8,430	81,136	108,991	383,162	1,679,700	139,792	8	139,800	14,674	125,126
Douglas	40,623	84,456	1,376,737	4,960	59,696	74,967	224,263	1,049,165	85,379	0	85,379	11,523	73,856
Gilliam	845	1,700	26,881	85	1,297	1,691	3,967	21,398	1,745	0	1,745	227	1,518
Grant	3,211	6,681	96,725	378	4,480	6,923	15,894	6,120	6,120	0	6,120	916	5,204
Harney	3,139	6,476	81,363	200	3,994	3,898	14,216	65,077	5,195	0	5,195	890	4,305
Hood River	8,694	18,945	305,296	846	12,270	14,299	48,045	238,296	19,502	0	19,502	3,020	16,482
Jackson	74,999	151,084	2,777,839	12,299	109,319	162,534	491,197	2,080,757	170,923	3	170,926	20,930	149,996
Jefferson	5,775	13,222	191,502	300	7,874	24,030	30,002	135,025	10,977	2	10,979	1,632	9,347
Josephine	29,337	60,378	951,152	2,830	38,431	62,533	171,067	704,617	57,109	1	57,110	8,063	49,047
Klamath	24,918	51,844	774,958	2,006	34,429	44,235	129,920	597,496	48,395	1	48,396	6,844	41,552
Lake	2,873	6,050	79,878	219	3,722	4,937	12,862	63,066	5,057	0	5,057	843	4,214
Lane	135,988	260,186	5,284,369	19,093	211,574	231,741	864,185	4,085,749	338,259	2	338,262	36,705	301,556
Lincoln	18,561	35,300	626,617	1,834	26,693	48,085	120,588	448,401	36,477	2	36,479	4,897	31,583
Linn	43,293	91,218	1,611,405	3,437	70,003	67,926	264,683	1,233,165	101,059	0	101,059	12,674	88,385
Malheur	10,182	22,816	292,460	1,228	12,609	14,019	48,809	235,029	18,918	1	18,919	4,357	14,562
Marion	115,458	245,435	4,444,010	11,907	178,703	200,651	740,100	3,393,246	279,389	0	279,389	34,344	245,046
Morrow	3,840	8,993	116,764	148	5,303	5,029	18,086	93,150	7,493	0	7,493	1,234	6,259
Multnomah	310,625	563,288	14,226,958	36,232	537,357	540,999	2,201,587	11,133,548	936,360	10	936,370	81,821	854,550
Polk	24,592	51,817	965,509	2,170	39,502	51,453	171,199	720,374	59,274	0	59,274	7,062	52,212
Sherman	835	1,712	27,697	46	1,270	1,422	4,027	21,748	1,775	0	1,775	234	1,541
Tillamook	10,342	20,269	341,680	990	14,604	22,367	61,870	252,048	20,495	0	20,495	2,848	17,647
Umatilla	26,557	57,721	881,458	1,925	38,720	46,698	136,567	686,795	55,879	0	55,879	8,172	47,707
Union	10,149	20,995	340,361	1,053	14,840	17,085	56,444	260,732	21,252	0	21,252	3,108	18,145
Wallowa	3,199	6,407	93,419	252	4,106	5,804	17,021	73,852	5,990	0	5,990	938	5,053
Wasco	9,556	19,692	330,101	786	13,912	17,693	53,870	250,809	20,478	0	20,478	2,925	17,553
Washington	170,621	352,608	9,807,977	21,710	320,632	278,921	1,408,711	7,909,894	672,858	6	672,864	50,823	622,041
Wheeler	594	1,227	15,220	45	685	1,036	2,920	11,790	941	0	941	152	789
Yamhill	33,138	71,416	1,384,797	3,963	52,712	52,858	228,422	1,081,888	89,798	0	89,798	9,909	79,889
Clark Co., WA	53,063	128,423	1,813,076	3,257	72,060	38,085	282,102	1,449,363	117,983	3	117,986	11,193	106,794
Other Washington	29,026	63,020	657,627	4,900	24,105	31,189	102,976	616,405	50,553	1	50,554	4,078	46,476
California	25,104	47,130	719,485	11,701	17,752	35,510	111,862	636,301	53,776	0	53,776	21,415	32,361
Idaho	10,492	24,371	180,373	523	7,928	4,517	33,034	151,787	11,819	0	11,819	1,759	10,060
Other	48,212	89,686	1,165,028	9,490	35,444	82,461	199,410	982,407	81,784	1	81,785	7,315	74,470
<b>Total</b>	<b>1,602,850</b>	<b>3,217,518</b>	<b>66,330,834</b>	<b>204,434</b>	<b>2,502,564</b>	<b>2,821,135</b>	<b>10,598,757</b>	<b>51,875,088</b>	<b>4,323,469</b>	<b>55</b>	<b>4,323,524</b>	<b>451,748</b>	<b>3,871,776</b>

**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**All 1999 Returns**

**County Distribution**

County	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Baker	6,619	2.07	28,467	101	1,293	1,853	5,163	22,230	1,788	0	1,788	295	1,492	5.2	6.7
Benton	30,208	1.86	44,919	161	1,662	2,223	6,357	35,234	2,958	0	2,958	260	2,697	6.0	7.7
Clackamas	153,839	2.02	52,261	142	1,794	1,922	8,399	40,813	3,447	0	3,447	287	3,160	6.0	7.7
Clatsop	14,047	1.94	35,614	106	1,500	2,155	5,966	26,611	2,180	0	2,180	274	1,906	5.4	7.2
Columbia	18,385	2.16	41,040	55	1,780	1,444	6,587	31,662	2,614	0	2,614	294	2,320	5.7	7.3
Coos	23,895	2.02	32,854	106	1,430	2,035	5,364	24,820	2,017	0	2,017	268	1,750	5.3	7.1
Crook	7,104	2.14	33,859	182	1,480	1,662	5,836	26,641	2,173	0	2,173	302	1,871	5.5	7.0
Curry	8,891	1.96	32,112	167	1,372	2,721	5,940	23,392	1,896	0	1,896	270	1,625	5.1	6.9
Deschutes	52,021	2.00	42,119	162	1,560	2,095	7,366	32,289	2,687	0	2,687	282	2,405	5.7	7.4
Douglas	40,623	2.08	33,891	122	1,470	1,845	5,521	25,827	2,102	0	2,102	284	1,818	5.4	7.0
Gilliam	845	2.01	31,812	101	1,535	2,001	4,695	25,323	2,065	0	2,065	269	1,796	5.6	7.1
Grant	3,211	2.08	30,123	118	1,395	2,156	4,950	23,567	1,906	0	1,906	285	1,621	5.4	6.9
Harney	3,139	2.06	25,920	64	1,272	1,242	4,529	20,732	1,655	0	1,655	283	1,371	5.3	6.6
Hood River	8,694	2.18	35,116	97	1,411	1,645	5,526	27,409	2,243	0	2,243	347	1,896	5.4	6.9
Jackson	74,999	2.01	37,038	164	1,458	2,167	6,549	27,744	2,279	0	2,279	279	2,000	5.4	7.2
Jefferson	5,775	2.29	33,160	52	1,364	4,161	5,195	23,381	1,901	0	1,901	283	1,619	4.9	6.9
Josephine	29,337	2.06	32,422	96	1,310	2,132	5,831	24,018	1,947	0	1,947	275	1,672	5.2	7.0
Klamath	24,918	2.08	31,100	81	1,382	1,775	5,214	23,978	1,942	0	1,942	275	1,668	5.4	7.0
Lake	2,873	2.11	27,803	76	1,296	1,718	4,477	21,951	1,760	0	1,760	294	1,467	5.3	6.7
Lane	135,988	1.91	38,859	140	1,556	1,704	6,355	30,045	2,487	0	2,487	270	2,218	5.7	7.4
Lincoln	18,561	1.90	33,760	99	1,438	2,591	6,497	24,158	1,965	0	1,965	264	1,702	5.0	7.0
Linn	43,293	2.11	37,221	79	1,617	1,569	6,114	28,484	2,334	0	2,334	293	2,042	5.5	7.2
Malheur	10,182	2.24	28,723	121	1,238	1,377	4,794	23,083	1,858	0	1,858	428	1,430	5.0	6.2
Marion	115,458	2.13	38,490	103	1,548	1,738	6,410	29,389	2,420	0	2,420	297	2,122	5.5	7.2
Morrow	3,840	2.34	30,407	38	1,381	1,310	4,710	24,258	1,951	0	1,951	321	1,630	5.4	6.7
Multnomah	310,625	1.81	45,801	117	1,730	1,742	7,088	35,842	3,014	0	3,014	263	2,751	6.0	7.7
Polk	24,592	2.11	39,261	88	1,606	2,092	6,962	29,293	2,410	0	2,410	287	2,123	5.4	7.2
Sherman	835	2.05	33,170	55	1,521	1,703	4,823	26,045	2,125	0	2,125	280	1,845	5.6	7.1
Tillamook	10,342	1.96	33,038	96	1,412	2,163	5,982	24,371	1,982	0	1,982	275	1,706	5.2	7.0
Umatilla	26,557	2.17	33,191	72	1,458	1,758	5,142	25,861	2,104	0	2,104	308	1,796	5.4	6.9
Union	10,149	2.07	33,536	104	1,462	1,683	5,562	25,690	2,094	0	2,094	306	1,788	5.3	7.0
Wallowa	3,199	2.00	29,202	79	1,283	1,814	5,321	23,086	1,873	0	1,873	293	1,579	5.4	6.8
Wasco	9,556	2.06	34,544	82	1,456	1,852	5,637	26,246	2,143	0	2,143	306	1,837	5.3	7.0
Washington	170,621	2.07	57,484	127	1,879	1,635	8,256	46,359	3,944	0	3,944	298	3,646	6.3	7.9
Wheeler	594	2.07	25,623	75	1,153	1,744	4,916	19,849	1,584	0	1,584	256	1,329	5.2	6.7
Yamhill	33,138	2.16	41,789	120	1,591	1,595	6,893	32,648	2,710	0	2,710	299	2,411	5.8	7.4
Clark Co., WA	53,063	2.42	34,168	61	1,358	718	5,316	27,314	2,223	0	2,224	211	2,013	5.9	7.4
Other Washington	29,026	2.17	22,656	169	830	1,075	3,548	21,236	1,742	0	1,742	140	1,601	7.1	7.5
California	25,104	1.88	28,660	466	707	1,415	4,456	25,347	2,142	0	2,142	853	1,289	4.5	5.1
Idaho	10,492	2.32	17,191	50	756	431	3,148	14,467	1,126	0	1,126	168	959	5.6	6.6
Other	48,212	1.86	24,165	197	735	1,710	4,136	20,377	1,696	0	1,696	152	1,545	6.4	7.6
<b>Total</b>	<b>1,602,850</b>	<b>2.01</b>	<b>41,383</b>	<b>128</b>	<b>1,561</b>	<b>1,760</b>	<b>6,612</b>	<b>32,364</b>	<b>2,697</b>	<b>0</b>	<b>2,697</b>	<b>282</b>	<b>2,416</b>	<b>5.8</b>	<b>7.5</b>

**TABLE C: DISTRIBUTION OF RETURNS BY TYPE**

**All 1999 Returns**

**County Distribution**

County	Number of Returns	Single		Joint		Separate		Head Household		Taxable		Itemized		Full-Year		Part-Year		Nonresident	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Baker	6,619	2,543	38.4	3,459	52.3	81	1.2	536	8.1	5,208	78.7	2,602	39.3	6,443	97.3	151	2.3	25	0.4
Benton	30,208	14,878	49.3	12,860	42.6	464	1.5	2,006	6.6	26,626	88.1	12,785	42.3	28,892	95.6	839	2.8	477	1.6
Clackamas	153,839	66,388	43.2	70,930	46.1	2,220	1.4	14,301	9.3	135,562	88.1	79,285	51.5	149,965	97.5	3,366	2.2	508	0.3
Clatsop	14,047	6,154	43.8	6,252	44.5	241	1.7	1,400	10.0	11,779	83.9	5,990	42.6	13,605	96.9	310	2.2	132	0.9
Columbia	18,385	6,852	37.3	9,574	52.1	238	1.3	1,721	9.4	16,145	87.8	9,135	49.7	17,973	97.8	327	1.8	85	0.5
Coos	23,895	9,431	39.5	11,718	49.0	355	1.5	2,391	10.0	19,312	80.8	9,698	40.6	23,239	97.3	514	2.2	142	0.6
Crook	7,104	2,518	35.4	3,796	53.4	117	1.6	673	9.5	5,817	81.9	3,305	46.5	6,965	98.0	124	1.7	15	0.2
Curry	8,891	3,466	39.0	4,578	51.5	138	1.6	709	8.0	6,984	78.6	3,708	41.7	8,554	96.2	296	3.3	41	0.5
Deschutes	52,021	21,326	41.0	25,328	48.7	831	1.6	4,536	8.7	43,778	84.2	26,533	51.0	49,927	96.0	1,897	3.6	197	0.4
Douglas	40,623	15,348	37.8	20,500	50.5	526	1.3	4,249	10.5	33,328	82.0	16,465	40.5	39,599	97.5	883	2.2	141	0.3
Gilliam	845	338	40.0	423	50.1	22	2.6	62	7.3	688	81.4	309	36.6	826	97.8	18	2.1	1	0.1
Grant	3,211	1,255	39.1	1,677	52.2	30	0.9	249	7.8	2,551	79.4	1,211	37.7	3,146	98.0	57	1.8	8	0.2
Harney	3,139	1,268	40.4	1,563	49.8	48	1.5	260	8.3	2,482	79.1	1,075	34.2	3,068	97.7	58	1.8	13	0.4
Hood River	8,694	3,464	39.8	4,143	47.7	113	1.3	974	11.2	7,245	83.3	3,404	39.2	8,420	96.8	211	2.4	63	0.7
Jackson	74,999	31,207	41.6	34,540	46.1	1,140	1.5	8,112	10.8	62,058	82.7	33,845	45.1	72,590	96.8	2,115	2.8	294	0.4
Jefferson	5,775	2,068	35.8	2,692	46.6	93	1.6	922	16.0	4,194	72.6	2,054	35.6	5,660	98.0	97	1.7	18	0.3
Josephine	29,337	11,104	37.8	14,824	50.5	397	1.4	3,012	10.3	23,014	78.4	12,499	42.6	28,407	96.8	831	2.8	99	0.3
Klamath	24,918	9,675	38.8	11,863	47.6	338	1.4	3,042	12.2	19,966	80.1	9,748	39.1	24,041	96.5	708	2.8	169	0.7
Lake	2,873	1,045	36.4	1,553	54.1	26	0.9	249	8.7	2,258	78.6	920	32.0	2,764	96.2	76	2.6	33	1.1
Lane	135,988	62,337	45.8	58,343	42.9	1,967	1.4	13,341	9.8	116,305	85.5	59,512	43.8	131,726	96.9	3,471	2.6	791	0.6
Lincoln	18,561	7,995	43.1	8,356	45.0	252	1.4	1,958	10.5	14,888	80.2	8,302	44.7	18,021	97.1	460	2.5	80	0.4
Linn	43,293	16,752	38.7	21,629	50.0	642	1.5	4,270	9.9	37,122	85.7	19,693	45.5	42,563	98.3	624	1.4	106	0.2
Malheur	10,182	3,725	36.6	4,992	49.0	123	1.2	1,342	13.2	8,151	80.1	3,413	33.5	9,756	95.8	300	2.9	126	1.2
Marion	115,458	47,692	41.3	50,732	43.9	1,670	1.4	15,364	13.3	97,611	84.5	51,151	44.3	113,105	98.0	1,995	1.7	358	0.3
Morrow	3,840	1,312	34.2	1,925	50.1	63	1.6	540	14.1	3,218	83.8	1,327	34.6	3,745	97.5	79	2.1	16	0.4
Multnomah	310,625	164,948	53.1	108,139	34.8	4,777	1.5	32,761	10.5	272,416	87.7	138,613	44.6	299,647	96.5	9,224	3.0	1,754	0.6
Polk	24,592	9,808	39.9	11,930	48.5	318	1.3	2,536	10.3	20,943	85.2	12,062	49.0	24,117	98.1	395	1.6	80	0.3
Sherman	835	344	41.2	415	49.7	13	1.6	63	7.5	700	83.8	276	33.1	823	98.6	8	1.0	4	0.5
Tillamook	10,342	4,281	41.4	4,920	47.6	153	1.5	988	9.6	8,296	80.2	4,451	43.0	10,094	97.6	216	2.1	32	0.3
Umatilla	26,557	10,192	38.4	12,227	46.0	398	1.5	3,740	14.1	21,938	82.6	9,981	37.6	25,841	97.3	568	2.1	148	0.6
Union	10,149	4,116	40.6	5,100	50.3	126	1.2	807	8.0	8,338	82.2	4,283	42.2	9,874	97.3	217	2.1	58	0.6
Wallowa	3,199	1,282	40.1	1,644	51.4	48	1.5	225	7.0	2,497	78.1	1,300	40.6	3,102	97.0	75	2.3	22	0.7
Wasco	9,556	3,771	39.5	4,609	48.2	131	1.4	1,045	10.9	7,770	81.3	4,030	42.2	9,308	97.4	202	2.1	46	0.5
Washington	170,621	74,492	43.7	77,082	45.2	2,456	1.4	16,591	9.7	153,691	90.1	84,217	49.4	163,395	95.8	6,350	3.7	876	0.5
Wheeler	594	213	35.9	344	57.9	9	1.5	28	4.7	414	69.7	210	35.4	584	98.3	8	1.3	2	0.3
Yamhill	33,138	12,938	39.0	16,000	48.3	496	1.5	3,704	11.2	28,378	85.6	15,572	47.0	32,455	97.9	583	1.8	100	0.3
Clark Co., WA	53,063	17,324	32.6	29,959	56.5	736	1.4	5,044	9.5	48,387	91.2	30,418	57.3	2,432	4.6	2,735	5.2	47,896	90.3
Other Washington	29,026	11,312	39.0	14,857	51.2	579	2.0	2,278	7.8	24,584	84.7	13,265	45.7	3,540	12.2	5,336	18.4	20,150	69.4
California	25,104	12,062	48.0	10,785	43.0	672	2.7	1,585	6.3	18,350	73.1	11,492	45.8	5,244	20.9	7,103	28.3	12,757	50.8
Idaho	10,492	3,684	35.1	5,766	55.0	117	1.1	925	8.8	9,077	86.5	4,694	44.7	951	9.1	1,565	14.9	7,976	76.0
Other	48,212	23,913	49.6	20,149	41.8	1,700	3.5	2,450	5.1	37,992	78.8	18,749	38.9	10,559	21.9	16,225	33.7	21,428	44.4
<b>Total</b>	<b>1,602,850</b>	<b>704,821</b>	<b>44.0</b>	<b>712,176</b>	<b>44.4</b>	<b>24,864</b>	<b>1.6</b>	<b>160,989</b>	<b>10.0</b>	<b>1,370,061</b>	<b>85.5</b>	<b>731,582</b>	<b>45.6</b>	<b>1,414,966</b>	<b>88.3</b>	<b>70,617</b>	<b>4.4</b>	<b>117,267</b>	<b>7.3</b>

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

**1999 Full-year Returns**

<b>County Distribution</b>											
County	Number of Returns	Adjusted Gross Income	Wages, Salaries, Tips	Taxable Dividends and Interest	Business Income	Capital Gains and Supplemental Income	Taxable Pensions	Rentals, Partnerships, etc	Farm Income	All Other Income <sup>1</sup>	Adjustments
Baker	6,443	186,412	117,841	16,415	5,606	20,839	27,838	6,999	-6,137	-254	2,735
Benton	28,892	1,336,551	845,407	78,957	45,404	137,823	144,224	49,736	-5,039	53,179	13,142
Clackamas	149,965	7,939,564	5,266,060	391,342	322,115	722,181	631,727	416,389	-23,135	303,331	90,447
Clatsop	13,605	494,925	290,819	32,369	29,778	30,479	64,930	36,550	-1,442	19,554	8,111
Columbia	17,973	746,592	553,429	28,526	18,526	40,642	67,762	18,212	-6,369	32,068	6,204
Coos	23,239	777,386	466,265	56,369	43,566	54,754	109,685	30,504	-5,018	32,939	11,678
Crook	6,965	238,767	159,850	17,983	12,265	16,636	27,019	12,666	-6,806	2,198	3,044
Curry	8,554	279,961	131,918	28,788	15,142	27,141	58,611	17,121	-2,086	7,393	4,069
Deschutes	49,927	2,151,377	1,178,421	148,156	137,430	282,974	246,417	143,358	-18,222	69,582	36,739
Douglas	39,599	1,359,622	871,986	80,830	49,479	134,014	171,615	23,636	-11,539	54,014	14,364
Gilliam	826	26,679	16,905	2,315	453	2,097	3,363	2,298	-454	139	436
Grant	3,146	95,827	63,545	7,640	3,328	10,095	11,381	3,785	-3,542	788	1,193
Harney	3,068	80,538	61,081	5,120	2,123	5,442	8,906	3,487	-4,024	-439	1,159
Hood River	8,420	300,588	187,667	19,787	13,849	24,976	30,672	18,681	-2,214	11,574	4,404
Jackson	72,590	2,738,939	1,617,581	194,228	158,734	211,926	343,903	154,717	-11,817	107,677	38,009
Jefferson	5,660	189,935	126,104	9,658	3,743	9,863	17,380	16,406	-440	9,089	1,868
Josephine	28,407	938,313	504,594	75,328	56,721	68,647	145,645	74,971	-5,206	31,796	14,183
Klamath	24,041	762,065	532,589	44,471	28,119	43,666	94,372	19,437	-12,099	21,146	9,636
Lake	2,764	77,940	51,299	5,564	2,669	6,743	11,440	2,390	-2,037	1,058	1,186
Lane	131,726	5,222,184	3,305,140	314,163	205,965	424,217	538,330	292,278	-17,559	221,885	62,235
Lincoln	18,021	618,194	333,828	48,784	39,881	44,374	106,786	29,159	-2,124	26,806	9,300
Linn	42,563	1,600,038	1,114,104	76,425	49,232	81,798	160,447	67,326	-895	66,911	15,311
Malheur	9,756	287,448	193,575	20,430	15,651	21,604	33,275	14,767	-5,405	-2,016	4,433
Marion	113,105	4,407,842	2,923,640	229,146	153,459	269,752	469,211	218,052	-4,836	192,882	43,463
Morrow	3,745	115,241	83,965	4,892	2,626	5,371	10,418	5,465	-603	4,554	1,449
Multnomah	299,647	13,992,845	9,103,696	802,412	536,145	1,322,037	1,090,102	685,714	-7,202	611,323	151,381
Polk	24,117	958,009	632,828	51,753	36,912	56,524	121,561	35,802	-4,464	36,893	9,801
Sherman	823	27,520	14,260	2,006	705	1,934	3,078	3,589	2,381	487	919
Tillamook	10,094	337,785	188,183	24,510	17,982	29,149	53,025	17,317	959	12,341	5,682
Umatilla	25,841	868,736	615,475	39,193	37,570	47,357	84,306	33,626	-7,852	29,969	10,908
Union	9,874	337,235	222,488	18,084	17,805	24,348	38,028	13,862	-6,599	14,390	5,170
Wallowa	3,102	92,373	53,729	8,363	4,403	13,788	12,675	6,646	-2,728	-2,684	1,820
Wasco	9,308	325,919	208,295	20,029	13,047	18,123	38,396	20,017	1,108	11,680	4,775
Washington	163,395	9,600,987	6,619,303	416,638	332,391	921,354	550,312	464,035	-9,417	396,903	90,532
Wheeler	584	15,078	8,637	1,843	769	2,157	2,673	160	-1,256	345	250
Yamhill	32,455	1,374,523	902,253	74,228	48,011	120,374	114,480	89,365	-8,992	48,871	14,066
Clark Co., WA	2,432	93,208	66,622	4,169	2,304	11,412	5,993	251	262	3,053	859
Other Washington	3,540	115,560	75,964	8,425	1,799	19,012	12,051	3,710	-323	-3,946	1,131
California	5,244	239,153	120,365	16,076	6,813	57,581	18,382	10,549	-818	12,247	2,041
Idaho	951	23,082	15,448	1,354	1,104	1,481	1,981	761	-94	1,331	284
Other	10,559	432,311	249,049	34,023	11,091	62,901	33,236	11,210	-789	35,675	4,086
<b>Total</b>	<b>1,414,966</b>	<b>61,807,250</b>	<b>40,094,207</b>	<b>3,460,792</b>	<b>2,484,716</b>	<b>5,407,588</b>	<b>5,715,638</b>	<b>3,075,004</b>	<b>-204,874</b>	<b>2,476,730</b>	<b>702,502</b>

<sup>1</sup>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 1999 Baker County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	176	354	-10,578	11	2	51	906	0	0	0	0	0	0
0-5	826	666	2,232	9	18	32	1,701	859	46	0	46	21	24
5-10	824	1,193	6,193	16	99	177	2,473	3,731	222	0	222	114	108
10-15	813	1,500	10,167	11	290	443	2,961	6,624	436	0	436	198	238
15-20	663	1,385	11,590	16	497	685	2,719	7,908	557	0	557	207	350
20-25	533	1,189	11,980	5	637	779	2,331	8,375	622	0	622	179	443
25-30	428	1,004	11,737	10	718	710	2,022	8,362	641	0	641	149	492
30-35	352	867	11,414	35	746	874	1,972	7,957	615	0	615	127	488
35-40	320	841	11,957	48	743	735	1,930	8,632	684	0	684	122	563
40-45	304	798	12,899	52	810	868	1,890	9,416	759	0	759	114	645
45-50	239	648	11,342	37	655	771	1,769	8,253	672	0	672	94	578
50-60	379	1,083	20,782	47	1,091	1,347	2,790	15,609	1,288	0	1,288	160	1,128
60-70	238	657	15,324	38	689	1,119	2,179	11,398	953	0	953	103	850
70-80	163	471	12,127	23	485	919	1,687	9,070	765	0	765	71	694
80-90	100	307	8,423	18	300	709	1,052	6,432	547	0	547	46	501
90-100	71	200	6,707	19	213	371	812	5,329	457	0	457	46	411
100-250	176	486	25,004	147	524	1,513	2,693	20,421	1,783	0	1,783	179	1,604
250+	14	52	9,124	125	42	160	285	8,762	784	0	784	24	760

**Quintile Distribution**

First 20%	1,323	1,381	-6,420	32	52	118	3,473	1,958	108	0	108	50	58
Second 20%	1,324	2,349	14,555	16	359	625	4,606	9,326	600	0	600	286	314
Middle 20%	1,324	2,859	26,954	26	1,354	1,650	5,573	18,744	1,367	0	1,367	428	940
Fourth 20%	1,324	3,350	47,064	153	2,951	3,080	7,626	33,773	2,665	0	2,665	488	2,177
Next 15%	993	2,811	59,449	132	2,855	4,238	8,363	44,267	3,679	0	3,679	420	3,259
Next 4%	264	762	27,331	109	788	1,853	3,118	21,689	1,868	0	1,868	163	1,705
Top 1%	67	189	19,493	200	201	699	1,411	17,382	1,544	0	1,544	119	1,425

<b>Total</b>	<b>6,619</b>	<b>13,701</b>	<b>188,426</b>	<b>668</b>	<b>8,559</b>	<b>12,263</b>	<b>34,171</b>	<b>147,137</b>	<b>11,832</b>	<b>0</b>	<b>11,832</b>	<b>1,954</b>	<b>9,877</b>
--------------	--------------	---------------	----------------	------------	--------------	---------------	---------------	----------------	---------------	----------	---------------	--------------	--------------

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

**All 1999 Benton County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	173	257	-6,528	36	2	49	877	0	0	0	0	0	0
0-5	3,938	2,325	10,432	54	150	153	6,590	4,608	247	0	247	88	159
5-10	3,276	3,152	24,237	98	626	345	7,713	16,232	1,003	0	1,003	342	662
10-15	2,728	3,707	34,005	159	1,394	852	8,194	24,254	1,695	0	1,695	497	1,198
15-20	2,358	3,736	40,949	92	2,252	1,150	8,004	30,042	2,218	0	2,218	554	1,664
20-25	1,895	3,373	42,488	78	2,770	1,552	7,266	31,219	2,389	0	2,389	491	1,898
25-30	1,640	2,991	45,014	135	3,303	1,904	7,007	33,300	2,620	0	2,620	425	2,195
30-35	1,447	2,806	46,940	66	3,354	1,818	6,788	35,148	2,818	0	2,818	394	2,423
35-40	1,264	2,703	47,326	100	3,127	2,208	7,261	34,986	2,827	0	2,827	377	2,450
40-45	1,215	2,783	51,545	155	3,208	3,273	7,822	37,531	3,060	0	3,060	386	2,673
45-50	1,073	2,549	51,021	240	2,934	3,321	7,788	37,403	3,080	0	3,080	352	2,729
50-60	1,857	4,756	101,999	237	5,273	5,611	15,095	76,545	6,360	0	6,360	664	5,696
60-70	1,552	4,176	100,555	178	4,557	6,329	14,671	75,455	6,331	0	6,331	588	5,743
70-80	1,310	3,754	98,130	275	3,889	6,157	14,090	74,318	6,293	0	6,293	525	5,768
80-90	976	2,819	82,716	341	2,913	4,764	11,583	63,836	5,444	0	5,444	405	5,039
90-100	719	2,053	68,168	159	2,138	3,953	9,134	53,132	4,559	0	4,559	297	4,262
100-250	2,475	7,219	342,089	1,556	7,397	19,575	39,050	277,741	24,221	10	24,231	1,114	23,118
250-500	230	711	75,922	285	688	2,293	6,691	66,563	5,918	0	5,918	165	5,752
500 +	82	228	99,912	608	241	1,831	6,412	92,037	8,258	2	8,260	205	8,055

**Quintile Distribution**

First 20%	6,041	4,280	16,195	143	418	351	11,842	12,569	721	0	721	255	466
Second 20%	6,042	8,217	79,279	285	3,558	2,042	18,249	56,810	4,009	0	4,009	1,121	2,888
Middle 20%	6,041	11,265	166,346	340	11,492	6,520	26,030	123,435	9,714	0	9,714	1,614	8,100
Fourth 20%	6,042	14,856	310,879	822	16,740	18,730	46,396	230,668	19,088	0	19,088	2,071	17,016
Next 15%	4,531	13,071	409,536	1,401	13,488	24,526	55,675	317,560	27,187	10	27,197	1,872	25,325
Next 4%	1,208	3,494	201,119	973	3,615	10,871	20,981	166,688	14,622	0	14,622	569	14,053
Top 1%	303	915	173,568	888	902	4,099	12,865	156,618	14,000	2	14,002	366	13,636

<b>Total</b>	<b>30,208</b>	<b>56,098</b>	<b>1,356,922</b>	<b>4,852</b>	<b>50,214</b>	<b>67,137</b>	<b>192,037</b>	<b>1,064,350</b>	<b>89,341</b>	<b>12</b>	<b>89,353</b>	<b>7,868</b>	<b>81,484</b>
--------------	---------------	---------------	------------------	--------------	---------------	---------------	----------------	------------------	---------------	-----------	---------------	--------------	---------------



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

**All 1999 Clackamas County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	1,089	1,857	-36,979	1,202	29	4,009	10,599	17	1	0	1	0	1
0-5	14,771	8,747	38,675	720	524	619	28,020	16,345	879	0	879	286	593
5-10	13,112	14,141	97,252	230	2,356	1,992	36,712	60,850	3,721	0	3,721	1,370	2,351
10-15	11,985	18,343	149,872	263	5,693	4,279	44,058	100,305	6,875	0	6,875	2,372	4,502
15-20	11,378	19,629	198,577	326	10,029	5,864	48,090	138,170	10,084	0	10,084	2,873	7,211
20-25	10,464	18,665	234,899	433	15,085	7,117	46,745	168,738	12,883	0	12,883	2,778	10,105
25-30	9,565	17,881	262,738	730	18,543	9,383	48,914	188,407	14,782	0	14,782	2,553	12,229
30-35	8,742	17,263	283,500	432	19,416	10,875	51,788	203,294	16,221	0	16,221	2,383	13,838
35-40	7,814	16,951	292,627	653	18,720	12,743	53,989	208,844	16,822	0	16,822	2,351	14,471
40-45	6,943	16,340	294,737	424	17,593	14,067	54,388	209,920	17,057	0	17,057	2,252	14,805
45-50	6,333	15,557	300,791	465	16,946	14,003	54,885	215,940	17,689	0	17,689	2,140	15,549
50-60	11,202	29,440	614,901	1,238	31,413	29,722	111,775	443,927	36,712	0	36,712	4,103	32,608
60-70	9,243	25,470	599,423	1,134	26,920	29,106	106,775	438,989	36,708	0	36,708	3,571	33,137
70-80	7,149	20,250	534,575	1,019	21,090	25,633	91,824	397,473	33,565	0	33,565	2,824	30,740
80-90	5,161	14,924	437,314	705	15,327	19,189	72,533	331,250	28,200	0	28,200	2,103	26,097
90-100	3,788	10,918	358,548	1,054	11,281	15,520	57,416	275,520	23,610	0	23,610	1,553	22,057
100-250	12,537	37,363	1,774,882	3,924	37,345	63,395	253,240	1,426,310	124,417	0	124,417	5,633	118,784
250-500	1,815	5,543	602,726	2,920	5,415	13,486	59,364	527,508	46,906	0	46,906	1,232	45,673
500 +	748	2,130	1,000,752	3,986	2,216	14,694	61,019	926,809	83,180	0	83,180	1,817	81,363

**Quintile Distribution**

First 20%	30,767	27,186	117,564	2,203	3,523	7,070	81,514	89,317	5,401	0	5,401	1,941	3,460
Second 20%	30,768	51,898	533,536	915	28,066	15,793	126,722	372,636	27,299	0	27,300	7,400	19,900
Middle 20%	30,768	62,152	1,009,354	2,057	67,280	40,830	186,423	721,896	57,589	0	57,589	8,688	48,901
Fourth 20%	30,768	80,230	1,700,770	3,148	85,662	81,781	307,564	1,231,777	101,982	0	101,982	11,166	90,816
Next 15%	23,076	66,785	2,157,044	4,431	68,504	94,057	348,635	1,651,947	141,464	0	141,464	9,486	131,978
Next 4%	6,153	18,659	1,208,107	3,044	18,334	34,355	151,187	1,007,957	88,777	0	88,777	3,042	85,735
Top 1%	1,539	4,502	1,313,438	6,059	4,575	21,809	90,087	1,203,086	107,798	0	107,798	2,471	105,327

<b>Total</b>	<b>153,839</b>	<b>311,412</b>	<b>8,039,812</b>	<b>21,857</b>	<b>275,943</b>	<b>295,695</b>	<b>1,292,132</b>	<b>6,278,616</b>	<b>530,310</b>	<b>1</b>	<b>530,311</b>	<b>44,195</b>	<b>486,116</b>
--------------	----------------	----------------	------------------	---------------	----------------	----------------	------------------	------------------	----------------	----------	----------------	---------------	----------------

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

**All 1999 Clatsop County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	155	281	-3,225	10	0	34	1,298	0	0	0	0	0	0
0-5	1,612	1,334	4,538	21	31	62	3,323	1,871	99	0	99	43	56
5-10	1,662	2,036	12,440	45	244	249	4,689	7,746	470	0	470	202	268
10-15	1,540	2,516	19,218	49	673	613	5,353	12,994	880	0	880	337	544
15-20	1,338	2,393	23,400	51	1,169	949	5,433	16,179	1,168	0	1,168	345	822
20-25	1,049	2,028	23,387	45	1,376	1,082	4,788	16,394	1,230	0	1,230	300	930
25-30	839	1,701	23,108	51	1,583	1,379	4,149	16,186	1,257	0	1,257	239	1,018
30-35	749	1,597	24,350	62	1,670	1,501	4,289	17,059	1,347	0	1,347	223	1,123
35-40	678	1,603	25,379	60	1,623	1,224	4,510	18,142	1,451	0	1,451	222	1,229
40-45	611	1,503	25,953	29	1,598	1,741	4,199	18,495	1,495	0	1,495	208	1,286
45-50	566	1,499	26,888	68	1,558	1,662	4,385	19,439	1,588	0	1,588	205	1,383
50-60	955	2,549	52,151	108	2,742	3,670	7,997	37,974	3,133	0	3,133	352	2,781
60-70	691	1,984	44,768	77	2,033	3,349	6,525	32,952	2,751	0	2,751	283	2,468
70-80	459	1,255	34,209	188	1,359	2,503	4,878	25,688	2,171	0	2,171	176	1,995
80-90	278	784	23,485	62	828	1,552	3,248	17,919	1,525	0	1,525	118	1,407
90-100	217	563	20,539	68	650	1,969	3,012	14,984	1,284	0	1,284	94	1,190
100-250	570	1,482	81,211	196	1,702	5,543	9,256	64,933	5,667	0	5,667	366	5,301
250-500	51	130	16,498	223	153	775	1,210	14,583	1,297	0	1,297	73	1,224
500 +	27	71	21,967	69	81	418	1,266	20,271	1,817	0	1,817	66	1,750

**Quintile Distribution**

First 20%	2,809	2,806	8,137	51	137	230	7,410	5,960	340	0	340	149	190
Second 20%	2,809	4,517	35,342	110	1,276	1,048	9,760	23,976	1,630	0	1,630	600	1,030
Middle 20%	2,810	5,429	66,564	131	4,174	3,526	13,080	46,501	3,535	0	3,535	784	2,751
Fourth 20%	2,809	6,888	118,128	249	7,186	7,334	19,618	84,593	6,840	0	6,840	947	5,893
Next 15%	2,107	5,839	146,992	437	6,199	10,826	21,461	109,030	9,165	0	9,165	842	8,323
Next 4%	562	1,469	72,431	182	1,678	5,612	8,363	56,994	4,956	0	4,956	344	4,612
Top 1%	141	361	52,669	324	423	1,700	4,115	46,756	4,165	0	4,165	187	3,978

<b>Total</b>	<b>14,047</b>	<b>27,309</b>	<b>500,263</b>	<b>1,484</b>	<b>21,073</b>	<b>30,276</b>	<b>83,806</b>	<b>373,811</b>	<b>30,629</b>	<b>0</b>	<b>30,629</b>	<b>3,853</b>	<b>26,777</b>
--------------	---------------	---------------	----------------	--------------	---------------	---------------	---------------	----------------	---------------	----------	---------------	--------------	---------------

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

**All 1999 Columbia County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	143	275	-3,596	0	3	31	835	0	0	0	0	0	0
0-5	1,686	1,242	4,445	14	38	63	3,299	1,756	92	0	92	37	56
5-10	1,580	1,919	11,843	8	240	259	4,525	7,324	444	0	444	187	257
10-15	1,482	2,377	18,480	40	629	586	5,350	12,326	834	0	834	316	518
15-20	1,384	2,460	24,024	32	1,153	896	5,703	16,606	1,190	0	1,190	364	826
20-25	1,162	2,304	26,179	31	1,580	828	5,210	18,738	1,410	0	1,410	334	1,075
25-30	1,110	2,274	30,520	28	2,104	1,163	5,634	21,795	1,691	0	1,691	318	1,373
30-35	1,060	2,378	34,435	22	2,319	1,155	5,842	25,226	1,992	0	1,992	331	1,661
35-40	971	2,331	36,400	32	2,339	1,463	5,984	26,699	2,138	0	2,138	320	1,818
40-45	935	2,437	39,726	40	2,387	1,441	6,487	29,490	2,393	0	2,393	336	2,057
45-50	946	2,580	44,946	50	2,541	1,318	7,284	33,859	2,772	0	2,772	353	2,420
50-60	1,637	4,654	89,886	109	4,650	3,354	13,961	68,083	5,634	0	5,634	644	4,990
60-70	1,401	4,164	90,626	107	4,122	3,327	13,973	69,367	5,806	0	5,806	572	5,234
70-80	976	2,852	72,929	107	2,902	2,631	10,571	56,932	4,814	0	4,814	392	4,421
80-90	625	1,783	52,955	95	1,870	2,041	7,186	41,952	3,577	0	3,577	266	3,311
90-100	406	1,160	38,466	51	1,213	1,098	5,480	30,725	2,635	0	2,635	159	2,476
100-250	799	2,268	103,690	187	2,395	3,733	11,744	86,047	7,491	0	7,491	374	7,117
250-500	55	142	17,678	32	159	838	1,183	15,531	1,381	0	1,381	31	1,350
500 +	27	70	20,886	24	81	317	853	19,658	1,761	0	1,761	73	1,688

**Quintile Distribution**

First 20%	3,677	3,834	15,486	22	362	426	9,537	10,883	654	0	654	270	384
Second 20%	3,677	6,567	63,826	103	3,145	2,187	15,041	44,332	3,198	0	3,198	943	2,255
Middle 20%	3,677	8,324	122,096	104	8,036	4,452	20,914	89,095	7,060	0	7,060	1,157	5,903
Fourth 20%	3,677	10,321	193,753	228	10,241	6,946	30,570	146,340	12,078	0	12,078	1,419	10,659
Next 15%	2,757	8,023	213,228	305	8,191	7,533	30,784	167,051	14,160	0	14,160	1,124	13,036
Next 4%	736	2,099	87,261	160	2,206	3,433	10,657	71,167	6,171	0	6,171	338	5,833
Top 1%	184	502	58,869	88	546	1,566	3,600	53,245	4,735	0	4,735	156	4,579

<b>Total</b>	<b>18,385</b>	<b>39,670</b>	<b>754,518</b>	<b>1,010</b>	<b>32,727</b>	<b>26,542</b>	<b>121,103</b>	<b>582,115</b>	<b>48,056</b>	<b>0</b>	<b>48,056</b>	<b>5,408</b>	<b>42,649</b>
--------------	---------------	---------------	----------------	--------------	---------------	---------------	----------------	----------------	---------------	----------	---------------	--------------	---------------

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

**All 1999 Coos County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	320	585	-9,349	524	4	84	1,972	0	0	0	0	0	0
0-5	2,598	2,510	6,734	45	58	138	5,367	2,559	136	0	136	68	68
5-10	2,877	4,114	21,490	63	317	436	8,396	13,096	783	0	783	402	382
10-15	2,910	5,161	36,261	83	1,041	1,252	10,787	23,953	1,586	0	1,586	700	886
15-20	2,497	4,783	43,274	128	1,985	2,502	10,246	29,568	2,105	0	2,105	690	1,415
20-25	1,777	3,728	39,813	132	2,265	1,914	7,995	28,131	2,093	0	2,093	556	1,537
25-30	1,621	3,516	44,570	51	2,945	2,982	7,741	31,268	2,407	0	2,407	500	1,907
30-35	1,400	3,257	45,392	60	3,099	2,816	7,465	32,287	2,537	0	2,537	453	2,084
35-40	1,126	2,691	42,068	85	2,861	2,589	6,139	30,697	2,454	0	2,454	375	2,079
40-45	1,053	2,612	44,675	66	2,827	2,929	6,562	32,567	2,635	0	2,635	356	2,280
45-50	905	2,277	42,935	74	2,576	2,681	5,795	31,975	2,611	0	2,611	317	2,294
50-60	1,493	4,025	81,522	142	4,329	6,028	11,400	60,289	4,980	0	4,980	554	4,426
60-70	1,097	2,958	70,953	102	3,241	5,033	9,794	53,088	4,438	0	4,438	418	4,020
70-80	692	1,968	51,537	63	2,057	3,927	6,394	39,258	3,317	0	3,317	279	3,038
80-90	405	1,104	34,310	97	1,213	2,434	4,294	26,503	2,260	0	2,260	155	2,105
90-100	280	740	26,514	112	835	1,785	3,126	20,889	1,794	0	1,794	116	1,678
100-250	715	1,876	99,152	303	2,133	5,550	10,729	81,229	7,091	0	7,091	389	6,702
250-500	98	250	33,115	277	294	1,193	2,379	29,527	2,627	0	2,627	47	2,580
500 +	31	82	30,081	132	93	2,364	1,581	26,196	2,348	0	2,348	24	2,325

**Quintile Distribution**

First 20%	4,779	5,617	9,624	625	203	484	12,571	9,715	552	0	552	287	265
Second 20%	4,779	8,359	58,924	106	1,744	2,245	17,391	38,877	2,578	0	2,578	1,106	1,472
Middle 20%	4,779	9,820	106,456	288	6,146	6,123	21,200	74,472	5,552	0	5,552	1,437	4,115
Fourth 20%	4,779	11,533	184,462	292	11,976	11,572	27,554	134,196	10,759	0	10,759	1,598	9,161
Next 15%	3,584	9,762	230,409	391	10,538	16,833	30,794	173,169	14,490	0	14,490	1,366	13,124
Next 4%	956	2,526	109,179	345	2,853	7,096	12,706	86,920	7,529	0	7,529	471	7,059
Top 1%	239	620	85,995	493	714	4,284	5,945	75,729	6,742	0	6,742	132	6,610

<b>Total</b>	<b>23,895</b>	<b>48,237</b>	<b>785,049</b>	<b>2,540</b>	<b>34,174</b>	<b>48,636</b>	<b>128,163</b>	<b>593,079</b>	<b>48,202</b>	<b>0</b>	<b>48,202</b>	<b>6,397</b>	<b>41,805</b>
--------------	---------------	---------------	----------------	--------------	---------------	---------------	----------------	----------------	---------------	----------	---------------	--------------	---------------

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

**All 1999 Crook County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	134	264	-8,663	43	4	93	957	0	0	0	0	0	0
0-5	720	653	1,883	3	15	35	1,647	674	36	0	36	16	19
5-10	764	1,034	5,780	33	100	100	2,343	3,513	211	0	211	99	111
10-15	716	1,291	8,920	14	261	490	2,801	5,634	374	0	374	166	208
15-20	653	1,317	11,382	11	486	568	2,738	7,733	547	0	547	194	354
20-25	615	1,350	13,861	16	743	468	2,709	10,050	750	0	750	204	546
25-30	513	1,146	14,117	578	905	912	2,609	10,323	799	0	799	162	637
30-35	466	1,123	15,126	17	995	687	2,544	10,952	860	0	860	161	699
35-40	393	1,083	14,687	17	909	922	2,335	10,603	842	0	842	148	694
40-45	352	957	15,003	11	914	770	2,596	10,810	869	0	869	133	736
45-50	285	812	13,504	9	768	673	2,134	9,982	811	0	811	112	700
50-60	499	1,401	27,418	12	1,456	1,316	4,003	20,663	1,703	0	1,703	194	1,509
60-70	313	888	20,234	348	923	1,108	2,886	15,695	1,315	0	1,315	125	1,191
70-80	242	660	18,017	19	724	1,163	2,570	13,598	1,147	0	1,147	91	1,056
80-90	116	328	9,838	3	346	426	1,385	7,684	655	0	655	68	586
90-100	85	243	8,025	17	255	386	981	6,421	551	0	551	41	510
100-250	198	524	26,740	34	591	1,079	3,048	22,057	1,923	0	1,923	156	1,767
250-500	29	69	10,114	70	87	253	875	8,969	798	0	798	33	765
500 +	11	27	14,546	39	33	354	301	13,897	1,247	0	1,247	44	1,204

**Quintile Distribution**

First 20%	1,420	1,625	-2,856	70	79	190	4,304	3,016	173	0	173	79	94
Second 20%	1,421	2,655	19,324	32	631	984	5,597	12,547	847	0	847	350	497
Middle 20%	1,421	3,121	35,342	601	2,110	1,799	6,686	25,526	1,942	0	1,942	462	1,480
Fourth 20%	1,421	3,817	57,435	52	3,493	3,011	9,339	41,846	3,354	0	3,354	530	2,825
Next 15%	1,065	2,991	68,950	378	3,139	3,620	9,925	52,698	4,408	0	4,408	430	3,978
Next 4%	284	777	31,327	40	849	1,454	3,863	25,202	2,179	0	2,179	197	1,982
Top 1%	72	184	31,010	122	216	746	1,748	28,422	2,536	0	2,536	99	2,436

<b>Total</b>	<b>7,104</b>	<b>15,170</b>	<b>240,532</b>	<b>1,294</b>	<b>10,516</b>	<b>11,805</b>	<b>41,462</b>	<b>189,258</b>	<b>15,439</b>	<b>0</b>	<b>15,439</b>	<b>2,147</b>	<b>13,292</b>
--------------	--------------	---------------	----------------	--------------	---------------	---------------	---------------	----------------	---------------	----------	---------------	--------------	---------------

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

**All 1999 Curry County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	206	372	-6,462	155	3	56	1,207	0	0	0	0	0	0
0-5	953	907	2,504	53	22	60	2,163	963	53	0	53	24	29
5-10	1,059	1,556	8,029	50	108	204	3,301	4,783	288	0	288	150	138
10-15	1,106	1,970	13,784	26	385	710	4,362	8,706	576	0	576	254	322
15-20	945	1,776	16,396	22	728	956	4,563	10,580	748	0	748	251	497
20-25	747	1,520	16,678	45	944	1,327	3,784	10,911	805	0	805	222	583
25-30	612	1,358	16,740	22	1,076	1,152	3,387	11,327	863	0	863	207	655
30-35	462	1,016	14,919	22	1,011	1,302	2,628	10,133	789	0	789	144	646
35-40	439	1,053	16,490	67	1,101	1,368	2,583	11,569	922	0	922	146	776
40-45	359	875	15,211	23	961	1,410	2,274	10,634	858	0	858	119	740
45-50	316	770	14,989	169	886	1,401	2,486	10,394	847	0	847	108	738
50-60	511	1,277	27,938	78	1,475	2,832	4,425	19,354	1,591	0	1,591	180	1,412
60-70	380	1,002	24,548	102	1,127	2,882	3,941	16,744	1,392	0	1,392	140	1,252
70-80	215	556	16,034	92	639	1,971	2,429	11,107	933	0	933	82	851
80-90	140	352	11,920	66	418	1,267	1,742	8,615	733	0	733	59	674
90-100	87	227	8,261	55	260	784	1,122	6,150	525	0	525	48	478
100-250	307	745	42,870	264	913	3,919	5,049	33,270	2,900	0	2,900	188	2,712
250-500	31	82	9,721	155	93	290	1,016	8,477	753	0	753	44	709
500 +	16	30	14,943	20	48	303	354	14,258	1,279	0	1,279	40	1,239

**Quintile Distribution**

First 20%	1,778	2,146	107	253	69	228	5,223	3,288	189	0	189	96	94
Second 20%	1,778	3,086	21,352	35	582	983	6,836	13,530	892	0	892	394	498
Middle 20%	1,778	3,576	37,792	75	2,055	2,591	9,113	24,777	1,816	0	1,816	519	1,297
Fourth 20%	1,778	4,117	65,502	283	4,262	5,795	10,836	45,203	3,591	0	3,591	579	3,011
Next 15%	1,334	3,423	84,604	347	3,903	9,297	13,218	58,725	4,885	0	4,885	496	4,389
Next 4%	356	894	42,090	213	1,060	4,099	5,209	31,935	2,762	0	2,762	204	2,558
Top 1%	89	202	34,064	281	265	1,200	2,380	30,517	2,720	0	2,720	116	2,604

<b>Total</b>	<b>8,891</b>	<b>17,444</b>	<b>285,512</b>	<b>1,486</b>	<b>12,196</b>	<b>24,194</b>	<b>52,815</b>	<b>207,974</b>	<b>16,855</b>	<b>0</b>	<b>16,855</b>	<b>2,404</b>	<b>14,450</b>
--------------	--------------	---------------	----------------	--------------	---------------	---------------	---------------	----------------	---------------	----------	---------------	--------------	---------------

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

**All 1999 Deschutes County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	619	1,147	-33,541	282	23	955	6,760	42	3	0	3	0	2
0-5	5,437	4,179	14,526	178	185	295	10,824	6,104	334	0	334	127	207
5-10	5,394	6,850	40,435	185	806	793	15,954	24,862	1,520	0	1,520	642	878
10-15	5,219	8,394	65,261	203	2,299	1,799	19,756	43,169	2,943	0	2,943	1,083	1,860
15-20	4,747	8,548	82,676	105	3,860	2,875	21,473	55,911	4,018	0	4,018	1,256	2,762
20-25	3,861	7,497	86,633	144	5,101	3,272	19,075	60,265	4,530	0	4,530	1,115	3,415
25-30	3,594	7,271	98,635	222	6,461	4,034	20,235	68,768	5,323	0	5,323	1,064	4,259
30-35	3,018	6,728	97,835	291	6,334	4,926	19,527	67,939	5,345	0	5,345	945	4,401
35-40	2,585	6,149	96,868	259	6,089	5,556	18,521	67,494	5,382	0	5,382	853	4,529
40-45	2,349	5,842	99,674	279	6,025	5,843	19,211	69,302	5,578	0	5,578	804	4,774
45-50	2,094	5,390	99,364	168	5,654	5,339	18,297	70,532	5,746	0	5,746	747	4,998
50-60	3,437	9,201	188,196	421	9,781	12,833	34,106	132,360	10,889	0	10,889	1,269	9,620
60-70	2,610	7,170	169,012	573	7,609	11,283	29,428	121,595	10,148	0	10,148	1,018	9,130
70-80	1,716	4,792	128,090	495	5,054	9,067	22,008	92,624	7,803	0	7,803	677	7,126
80-90	1,237	3,517	104,850	240	3,673	6,776	17,391	77,420	6,582	0	6,582	500	6,083
90-100	855	2,311	80,879	326	2,544	5,609	12,748	60,408	5,171	0	5,171	348	4,822
100-250	2,628	7,224	374,385	2,179	7,789	19,224	51,494	298,277	26,030	0	26,030	1,346	24,684
250-500	450	1,224	153,383	538	1,334	5,024	14,982	132,742	11,809	0	11,809	341	11,468
500 +	171	477	243,918	1,342	513	3,489	11,372	229,887	20,636	8	20,644	538	20,106

**Quintile Distribution**

First 20%	10,404	10,641	11,477	614	764	1,834	29,961	24,677	1,452	0	1,452	600	852
Second 20%	10,404	17,376	145,942	331	5,793	4,478	41,826	97,315	6,771	0	6,771	2,343	4,428
Middle 20%	10,404	21,089	271,767	535	16,998	11,397	57,341	188,781	14,502	0	14,502	3,085	11,417
Fourth 20%	10,404	26,089	464,007	1,128	26,919	27,352	87,063	325,492	26,364	0	26,364	3,593	22,771
Next 15%	7,803	21,551	594,217	2,134	22,940	40,566	99,296	434,481	36,701	0	36,701	3,094	33,607
Next 4%	2,081	5,724	332,791	1,880	6,169	15,781	44,124	268,851	23,553	0	23,553	1,153	22,399
Top 1%	521	1,441	370,878	1,808	1,553	7,583	23,552	340,103	30,448	8	30,456	805	29,651

<b>Total</b>	<b>52,021</b>	<b>103,911</b>	<b>2,191,079</b>	<b>8,430</b>	<b>81,136</b>	<b>108,991</b>	<b>383,162</b>	<b>1,679,700</b>	<b>139,792</b>	<b>8</b>	<b>139,800</b>	<b>14,674</b>	<b>125,126</b>
--------------	---------------	----------------	------------------	--------------	---------------	----------------	----------------	------------------	----------------	----------	----------------	---------------	----------------

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

**All 1999 Douglas County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	450	848	-14,815	773	24	272	3,151	0	0	0	0	0	0
0-5	4,191	3,851	11,215	166	89	229	8,632	4,381	235	0	235	108	127
5-10	4,698	6,495	35,353	48	581	791	13,540	21,731	1,307	0	1,307	633	673
10-15	4,617	8,177	57,661	113	1,709	2,243	16,637	38,231	2,543	0	2,543	1,103	1,439
15-20	3,975	7,676	69,369	147	3,074	3,849	16,444	47,247	3,352	0	3,352	1,150	2,202
20-25	3,221	6,725	72,270	177	4,078	4,275	14,477	50,506	3,764	0	3,764	1,002	2,761
25-30	2,790	6,186	76,738	96	5,029	4,441	13,080	54,902	4,240	0	4,240	880	3,360
30-35	2,602	6,119	84,318	180	5,709	4,486	12,926	61,764	4,865	0	4,865	855	4,011
35-40	2,304	5,769	86,297	180	5,623	5,066	13,425	62,761	5,004	0	5,004	795	4,210
40-45	1,974	5,234	83,867	113	5,193	4,687	12,127	62,201	5,021	0	5,021	724	4,297
45-50	1,672	4,624	79,328	419	4,632	4,065	11,632	59,541	4,857	0	4,857	636	4,221
50-60	2,713	7,625	148,448	305	7,871	8,112	21,042	111,867	9,229	0	9,229	1,074	8,155
60-70	1,830	5,207	118,202	201	5,402	7,991	16,597	88,585	7,400	0	7,400	737	6,662
70-80	1,138	3,232	84,741	205	3,388	4,891	11,370	65,356	5,521	0	5,521	475	5,046
80-90	693	1,957	58,603	147	2,066	3,488	8,189	45,425	3,870	0	3,870	301	3,569
90-100	432	1,198	40,796	122	1,285	3,180	5,223	31,268	2,678	0	2,678	200	2,478
100-250	1,106	2,945	154,059	581	3,297	9,468	18,054	123,922	10,809	0	10,809	587	10,222
250-500	145	404	47,832	241	435	1,391	3,571	42,677	3,795	0	3,795	77	3,718
500 +	72	184	82,454	745	212	2,040	4,147	76,799	6,890	0	6,890	186	6,704

**Quintile Distribution**

First 20%	8,124	9,256	20,397	956	459	984	21,418	18,883	1,090	0	1,090	520	570
Second 20%	8,125	14,523	106,617	232	3,454	4,609	29,738	70,992	4,779	0	4,779	1,991	2,788
Middle 20%	8,124	17,198	193,867	340	11,510	11,119	37,002	136,636	10,313	0	10,313	2,511	7,801
Fourth 20%	8,125	20,734	320,919	885	20,328	17,693	47,940	236,914	19,019	0	19,019	2,865	16,154
Next 15%	6,093	17,212	385,525	790	17,884	23,276	54,115	291,828	24,362	0	24,362	2,460	21,902
Next 4%	1,625	4,440	180,122	654	4,847	12,086	22,032	141,950	12,266	0	12,266	781	11,485
Top 1%	407	1,093	169,288	1,105	1,213	5,200	12,018	151,962	13,550	0	13,550	394	13,156

<b>Total</b>	<b>40,623</b>	<b>84,456</b>	<b>1,376,737</b>	<b>4,960</b>	<b>59,696</b>	<b>74,967</b>	<b>224,263</b>	<b>1,049,165</b>	<b>85,379</b>	<b>0</b>	<b>85,379</b>	<b>11,523</b>	<b>73,856</b>
--------------	---------------	---------------	------------------	--------------	---------------	---------------	----------------	------------------	---------------	----------	---------------	---------------	---------------



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

**All 1999 Gilliam County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	23	49	-1,094	0	0	4	137	0	0	0	0	0	0
0-5	113	71	280	4	3	0	226	97	5	0	5	2	3
5-10	82	91	587	0	12	21	214	359	22	0	22	9	13
10-15	67	118	846	1	25	30	281	534	36	0	36	15	21
15-20	77	136	1,328	3	67	106	328	861	61	0	61	20	41
20-25	59	132	1,349	1	75	109	229	942	70	0	70	19	50
25-30	53	107	1,447	3	101	140	201	1,030	81	0	81	13	68
30-35	41	97	1,340	1	93	59	189	1,000	78	0	78	14	65
35-40	45	124	1,692	4	106	49	225	1,315	105	0	105	18	87
40-45	49	125	2,081	1	129	145	269	1,549	126	0	126	17	109
45-50	48	140	2,269	0	132	65	221	1,851	152	0	152	19	133
50-60	70	188	3,792	1	204	216	422	2,951	245	0	245	26	219
60-70	35	93	2,266	4	103	123	282	1,762	148	0	148	13	135
70-80	29	87	2,151	1	87	164	229	1,672	141	0	141	17	124
80-90	11	36	925	0	33	64	77	750	64	0	64	5	59
90-100	11	25	1,027	22	32	95	122	802	69	0	69	10	58
100+	32	81	4,595	37	96	300	313	3,924	343	0	343	11	332

**Quintile Distribution**

First 20%	169	154	-622	4	6	7	437	211	12	0	12	5	7
Second 20%	169	270	2,117	4	75	117	659	1,336	90	0	90	34	55
Middle 20%	169	357	4,313	6	275	316	663	3,097	238	0	238	50	188
Fourth 20%	169	460	7,285	5	440	337	878	5,646	459	0	459	64	395
Next 15%	126	353	8,165	6	373	519	896	6,383	535	0	535	53	482
Top 5%	43	106	5,622	59	128	395	434	4,725	412	0	412	21	391

<b>Total</b>	<b>845</b>	<b>1,700</b>	<b>26,881</b>	<b>85</b>	<b>1,297</b>	<b>1,691</b>	<b>3,967</b>	<b>21,398</b>	<b>1,745</b>	<b>0</b>	<b>1,745</b>	<b>227</b>	<b>1,518</b>
--------------	------------	--------------	---------------	-----------	--------------	--------------	--------------	---------------	--------------	----------	--------------	------------	--------------

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

**All 1999 Grant County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	82	155	-3,399	84	1	1,423	440	0	0	0	0	0	0
0-5	382	314	1,016	50	9	9	801	432	24	0	24	10	14
5-10	362	485	2,689	3	53	85	1,031	1,644	99	0	99	44	55
10-15	337	665	4,217	4	102	163	1,226	2,787	182	0	182	91	91
15-20	314	630	5,453	8	228	396	1,274	3,631	256	0	256	89	168
20-25	239	519	5,324	2	285	357	1,086	3,656	270	0	270	76	194
25-30	216	513	5,920	13	366	396	1,001	4,214	324	0	324	74	251
30-35	206	470	6,705	3	455	436	1,072	4,824	380	0	380	66	314
35-40	196	477	7,379	45	472	386	1,049	5,539	445	0	445	67	377
40-45	159	413	6,758	20	423	401	832	5,125	416	0	416	58	358
45-50	129	368	6,100	61	354	324	811	4,705	386	0	386	50	335
50-60	197	559	10,805	16	573	637	1,402	8,220	680	0	680	77	603
60-70	151	452	9,728	33	442	346	1,149	7,824	656	0	656	70	587
70-80	85	253	6,334	8	251	395	779	4,929	417	0	417	35	382
80-90	41	119	3,445	0	123	207	366	2,749	235	0	235	22	213
90-100	23	63	2,191	0	69	166	284	1,672	143	0	143	14	129
100-250	78	191	10,165	16	234	531	1,022	8,393	731	0	731	56	675
250+	14	35	5,896	12	42	264	270	5,332	475	0	475	18	458

**Quintile Distribution**

First 20%	642	709	-1,288	137	25	1,475	1,772	1,040	59	0	59	26	33
Second 20%	642	1,133	7,726	6	216	298	2,251	5,070	333	0	333	148	185
Middle 20%	642	1,426	14,603	21	790	1,030	2,804	10,142	755	0	755	207	548
Fourth 20%	642	1,581	24,493	68	1,568	1,405	3,427	18,284	1,469	0	1,469	222	1,247
Next 15%	482	1,413	29,098	116	1,399	1,524	3,665	22,665	1,891	0	1,891	201	1,690
Next 4%	128	339	12,839	11	384	775	1,380	10,311	889	0	889	70	819
Top 1%	33	80	9,254	18	99	417	596	8,161	724	0	724	42	683

<b>Total</b>	<b>3,211</b>	<b>6,681</b>	<b>96,725</b>	<b>378</b>	<b>4,480</b>	<b>6,923</b>	<b>15,894</b>	<b>75,674</b>	<b>6,120</b>	<b>0</b>	<b>6,120</b>	<b>916</b>	<b>5,204</b>
--------------	--------------	--------------	---------------	------------	--------------	--------------	---------------	---------------	--------------	----------	--------------	------------	--------------

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

**All 1999 Harney County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	102	189	-4,534	12	1	59	488	0	0	0	0	0	0
0-5	424	343	1,122	2	9	16	880	430	23	0	23	11	12
5-10	381	543	2,851	106	49	37	1,049	1,875	115	0	115	52	63
10-15	341	613	4,219	1	125	197	1,265	2,759	183	0	183	80	102
15-20	302	667	5,303	1	216	146	1,219	3,771	267	0	267	99	168
20-25	295	620	6,576	4	399	149	1,077	4,973	372	0	372	97	275
25-30	231	542	6,332	3	389	297	1,052	4,624	355	0	355	81	274
30-35	201	516	6,503	10	423	342	859	4,907	388	0	388	74	314
35-40	159	396	5,941	8	383	302	917	4,373	349	0	349	55	294
40-45	124	363	5,264	4	317	144	710	4,097	331	0	331	50	280
45-50	111	295	5,242	5	305	303	697	3,954	323	0	323	40	283
50-60	164	479	8,950	7	472	376	1,074	7,041	583	0	583	69	513
60-70	102	330	6,644	1	303	308	756	5,278	442	0	442	52	390
70-80	77	231	5,746	2	230	283	741	4,502	380	0	380	36	344
80-90	41	117	3,450	3	123	115	390	2,823	241	0	241	21	220
90-100	30	82	2,822	7	90	281	287	2,171	186	0	186	17	169
100+	54	150	8,932	23	162	544	752	7,498	658	0	658	56	602

**Quintile Distribution**

First 20%	627	648	-2,840	14	17	75	1,612	763	42	0	42	20	22
Second 20%	628	1,053	6,604	107	170	234	2,103	4,370	283	0	283	125	158
Middle 20%	628	1,363	12,736	6	668	381	2,404	9,361	687	0	687	209	478
Fourth 20%	628	1,582	20,922	25	1,323	929	3,151	15,608	1,232	0	1,232	226	1,006
Next 15%	471	1,396	26,264	15	1,346	1,151	3,190	20,612	1,708	0	1,708	206	1,502
Next 4%	125	342	11,143	31	374	840	1,269	8,700	743	0	743	63	680
Top 1%	32	92	6,534	2	96	289	487	5,663	500	0	500	42	458

<b>Total</b>	<b>3,139</b>	<b>6,476</b>	<b>81,363</b>	<b>200</b>	<b>3,994</b>	<b>3,898</b>	<b>14,216</b>	<b>65,077</b>	<b>5,195</b>	<b>0</b>	<b>5,195</b>	<b>890</b>	<b>4,305</b>
--------------	--------------	--------------	---------------	------------	--------------	--------------	---------------	---------------	--------------	----------	--------------	------------	--------------

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

**All 1999 Hood River County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	103	180	-4,718	4	1	38	653	0	0	0	0	0	0
0-5	929	653	2,491	4	29	49	1,815	1,017	54	0	54	19	35
5-10	1,007	1,499	7,529	19	126	87	2,783	4,763	285	0	285	142	143
10-15	995	1,920	12,417	32	378	224	3,349	8,691	580	0	580	262	318
15-20	907	2,021	15,782	14	652	606	3,345	11,326	806	0	806	306	501
20-25	659	1,545	14,779	26	767	556	2,812	10,844	813	0	813	235	578
25-30	519	1,356	14,207	17	787	381	2,410	10,671	822	0	822	201	620
30-35	524	1,361	17,006	37	1,032	845	2,829	12,408	979	0	979	198	780
35-40	462	1,239	17,337	70	1,075	1,027	2,659	12,682	1,015	0	1,015	175	840
40-45	375	1,018	15,949	47	970	802	2,348	11,888	962	0	962	153	810
45-50	336	904	15,919	37	910	678	2,569	11,829	966	0	966	134	832
50-60	510	1,419	28,024	40	1,471	1,413	4,065	21,134	1,750	0	1,750	213	1,537
60-70	356	1,020	23,003	59	1,058	1,277	3,171	17,569	1,471	0	1,471	162	1,309
70-80	270	755	20,130	48	806	1,082	2,618	15,692	1,329	0	1,329	113	1,216
80-90	204	573	17,270	49	605	799	2,286	13,629	1,163	0	1,163	96	1,067
90-100	120	315	11,403	44	359	656	1,552	8,882	761	0	761	94	667
100-250	356	998	49,891	179	1,062	2,607	5,233	41,176	3,594	0	3,594	345	3,250
250-500	48	131	15,997	79	141	906	1,134	13,895	1,236	0	1,236	49	1,187
500 +	14	38	10,881	41	42	264	413	10,202	914	0	914	122	792

**Quintile Distribution**

First 20%	1,738	1,812	2,517	21	98	141	4,288	3,940	225	0	225	104	121
Second 20%	1,739	3,412	22,342	40	714	416	5,846	15,735	1,059	0	1,059	467	592
Middle 20%	1,739	4,215	40,580	63	2,102	1,478	7,536	29,844	2,251	0	2,251	635	1,616
Fourth 20%	1,739	4,615	70,394	195	4,220	3,667	10,959	51,883	4,184	0	4,184	675	3,509
Next 15%	1,304	3,680	91,007	221	3,841	4,687	12,407	70,338	5,929	0	5,929	611	5,317
Next 4%	348	972	45,987	164	1,038	2,541	5,073	37,505	3,266	0	3,266	328	2,938
Top 1%	87	239	32,470	142	258	1,368	1,934	29,052	2,588	0	2,588	200	2,388

<b>Total</b>	<b>8,694</b>	<b>18,945</b>	<b>305,296</b>	<b>846</b>	<b>12,270</b>	<b>14,299</b>	<b>48,045</b>	<b>238,296</b>	<b>19,502</b>	<b>0</b>	<b>19,502</b>	<b>3,020</b>	<b>16,482</b>
--------------	--------------	---------------	----------------	------------	---------------	---------------	---------------	----------------	---------------	----------	---------------	--------------	---------------

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

**All 1999 Jackson County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	786	1,393	-30,867	459	14	678	5,698	123	10	0	10	1	8
0-5	8,044	6,882	21,317	246	199	287	16,227	8,560	462	0	463	211	252
5-10	8,678	11,511	64,797	153	1,125	1,122	24,142	40,661	2,466	0	2,466	1,151	1,315
10-15	8,335	14,320	104,111	335	3,324	3,093	30,412	69,903	4,706	0	4,706	1,940	2,767
15-20	7,618	14,587	132,492	229	5,945	4,780	31,682	92,007	6,587	0	6,587	2,234	4,353
20-25	5,908	12,063	132,232	232	7,396	5,808	27,850	92,644	6,932	0	6,932	1,827	5,106
25-30	4,908	10,708	134,596	298	8,468	6,558	26,606	94,145	7,245	0	7,245	1,577	5,668
30-35	4,110	9,530	133,336	272	8,624	7,485	25,258	93,127	7,308	0	7,308	1,357	5,951
35-40	3,746	9,031	140,297	359	8,903	8,620	25,751	98,158	7,814	0	7,814	1,276	6,539
40-45	3,302	8,376	140,089	393	8,511	9,108	24,434	98,950	7,974	0	7,974	1,160	6,815
45-50	2,924	7,510	138,764	589	7,994	9,453	23,703	98,552	8,032	0	8,032	1,042	6,990
50-60	4,735	12,625	259,367	814	13,564	17,536	43,383	186,439	15,371	1	15,372	1,763	13,608
60-70	3,428	9,353	221,928	657	10,060	17,175	36,780	159,167	13,288	0	13,288	1,316	11,972
70-80	2,287	6,387	170,630	446	6,778	11,405	27,236	125,963	10,633	0	10,633	895	9,738
80-90	1,458	4,061	123,631	764	4,337	9,267	19,177	91,742	7,803	0	7,803	588	7,215
90-100	1,038	2,843	98,232	687	3,086	7,716	14,951	73,329	6,280	0	6,280	422	5,859
100-250	3,066	8,177	433,343	2,777	9,121	28,286	56,514	342,456	29,871	1	29,872	1,425	28,447
250-500	458	1,254	155,264	1,688	1,365	5,634	14,444	135,529	12,056	0	12,056	305	11,751
500 +	170	473	204,279	898	505	8,522	16,949	179,302	16,084	0	16,084	441	15,643

**Quintile Distribution**

First 20%	14,999	15,971	32,038	826	811	1,621	38,573	34,135	1,980	1	1,980	924	1,056
Second 20%	15,000	26,097	194,876	449	6,607	5,927	54,575	132,000	8,969	0	8,969	3,586	5,383
Middle 20%	15,000	31,038	353,722	697	20,472	15,923	73,568	247,361	18,665	0	18,665	4,664	14,001
Fourth 20%	15,000	37,219	615,126	1,947	37,240	38,809	109,457	434,212	34,917	1	34,918	5,218	29,700
Next 15%	11,250	30,704	783,604	2,738	33,032	57,239	126,166	571,586	48,024	0	48,024	4,345	43,680
Next 4%	3,000	7,986	409,823	2,666	8,927	27,687	54,190	321,943	28,046	1	28,046	1,373	26,674
Top 1%	750	2,069	388,650	2,976	2,232	15,328	34,668	339,520	30,325	0	30,325	822	29,503

<b>Total</b>	<b>74,999</b>	<b>151,084</b>	<b>2,777,839</b>	<b>12,299</b>	<b>109,319</b>	<b>162,534</b>	<b>491,197</b>	<b>2,080,757</b>	<b>170,923</b>	<b>3</b>	<b>170,926</b>	<b>20,930</b>	<b>149,996</b>
--------------	---------------	----------------	------------------	---------------	----------------	----------------	----------------	------------------	----------------	----------	----------------	---------------	----------------

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

**All 1999 Jefferson County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	56	108	-1,679	1	3	77	373	0	0	0	0	0	0
0-5	679	635	1,789	14	9	307	1,401	578	31	0	31	14	16
5-10	625	958	4,597	6	65	577	1,734	2,477	145	0	145	78	68
10-15	581	1,158	7,237	2	190	1,043	1,973	4,321	284	0	284	136	148
15-20	566	1,275	9,866	11	376	1,848	2,042	5,934	419	0	419	160	259
20-25	483	1,227	10,896	4	522	2,474	1,836	6,495	482	0	482	146	336
25-30	468	1,227	12,814	17	729	1,968	1,897	8,531	659	0	659	157	501
30-35	391	1,090	12,697	13	745	1,713	1,979	8,440	663	0	663	131	532
35-40	339	937	12,694	27	765	1,304	1,970	8,796	702	0	702	118	584
40-45	269	732	11,396	23	672	1,459	1,760	7,624	614	0	614	94	521
45-50	240	739	11,390	11	641	1,086	1,629	8,129	663	0	663	96	567
50-60	370	1,108	20,193	30	1,056	2,577	2,954	13,873	1,142	2	1,144	148	996
60-70	234	726	15,157	12	688	1,989	1,972	10,610	887	0	887	88	798
70-80	146	462	10,912	11	437	1,023	1,312	8,203	693	0	693	64	630
80-90	95	268	8,032	7	279	1,134	1,057	5,586	473	0	473	44	429
90-100	47	129	4,425	7	141	322	502	3,479	299	0	299	21	278
100-250	156	383	21,627	103	467	2,534	2,336	16,448	1,434	0	1,434	107	1,327
250+	30	60	17,459	2	90	594	1,276	15,501	1,386	0	1,386	28	1,358

**Quintile Distribution**

First 20%	1,155	1,325	2,850	18	44	694	2,894	2,034	114	0	114	56	57
Second 20%	1,155	2,340	15,208	16	434	2,381	3,901	9,071	607	0	607	275	331
Middle 20%	1,155	2,941	27,673	21	1,429	5,250	4,480	17,383	1,312	0	1,312	362	950
Fourth 20%	1,155	3,246	44,177	73	2,593	5,209	6,859	30,022	2,400	0	2,400	405	1,995
Next 15%	866	2,641	53,236	60	2,510	6,453	7,092	37,655	3,135	2	3,137	347	2,790
Next 4%	231	599	25,165	103	689	2,790	2,833	19,023	1,642	0	1,642	138	1,504
Top 1%	58	130	23,192	10	174	1,254	1,943	19,837	1,768	0	1,768	48	1,720

<b>Total</b>	<b>5,775</b>	<b>13,222</b>	<b>191,502</b>	<b>300</b>	<b>7,874</b>	<b>24,030</b>	<b>30,002</b>	<b>135,025</b>	<b>10,977</b>	<b>2</b>	<b>10,979</b>	<b>1,632</b>	<b>9,347</b>
--------------	--------------	---------------	----------------	------------	--------------	---------------	---------------	----------------	---------------	----------	---------------	--------------	--------------

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

**All 1999 Josephine County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	421	772	-11,535	230	4	112	2,719	132	11	0	11	0	11
0-5	3,096	3,187	8,317	100	67	174	6,735	3,137	170	0	170	89	81
5-10	3,721	5,528	27,928	172	401	716	11,190	16,809	1,007	0	1,007	525	482
10-15	3,796	7,001	47,414	132	1,324	2,146	14,680	30,532	2,015	0	2,015	924	1,092
15-20	3,234	6,657	56,375	68	2,280	3,258	14,557	37,317	2,617	0	2,617	969	1,648
20-25	2,550	5,451	57,112	139	3,030	3,881	12,476	38,701	2,863	0	2,863	800	2,064
25-30	2,016	4,670	55,246	88	3,351	3,854	10,909	37,817	2,887	0	2,887	678	2,210
30-35	1,720	4,068	55,713	153	3,651	4,086	10,373	38,279	2,990	0	2,990	581	2,409
35-40	1,557	3,857	58,276	109	3,740	4,558	10,574	40,102	3,179	0	3,179	530	2,650
40-45	1,266	3,312	53,713	95	3,297	4,524	9,335	37,039	2,969	0	2,969	453	2,516
45-50	1,040	2,828	49,307	89	2,829	3,572	8,244	34,922	2,835	0	2,835	397	2,437
50-60	1,575	4,179	86,176	151	4,548	7,267	13,455	61,221	5,034	0	5,034	599	4,435
60-70	1,007	2,693	64,856	181	2,970	5,632	9,977	46,565	3,881	0	3,881	387	3,494
70-80	691	1,782	51,651	103	2,038	4,638	7,957	37,191	3,127	0	3,127	248	2,879
80-90	392	1,038	33,244	52	1,168	2,954	4,515	24,676	2,098	0	2,098	157	1,941
90-100	263	713	24,914	43	783	1,792	3,398	18,994	1,627	0	1,627	116	1,511
100-250	826	2,189	117,728	310	2,453	7,469	13,655	94,566	8,253	0	8,253	366	7,887
250-500	115	329	39,124	278	344	1,127	3,403	34,528	3,071	0	3,071	62	3,010
500 +	51	124	75,591	337	151	772	2,915	72,089	6,472	0	6,472	182	6,290

**Quintile Distribution**

First 20%	5,867	7,211	12,245	417	239	614	16,108	12,242	704	0	704	369	335
Second 20%	5,867	10,641	70,729	230	1,946	3,165	22,103	45,491	2,988	0	2,988	1,364	1,624
Middle 20%	5,868	12,603	122,946	232	6,069	7,936	28,311	82,711	6,035	0	6,035	1,844	4,191
Fourth 20%	5,867	14,271	206,796	409	13,136	15,782	37,747	142,428	11,227	0	11,227	2,003	9,224
Next 15%	4,401	11,744	262,612	536	12,681	22,403	41,065	187,519	15,533	0	15,533	1,669	13,864
Next 4%	1,173	3,091	133,855	355	3,484	9,835	16,810	104,204	9,013	0	9,013	512	8,501
Top 1%	294	817	141,968	651	876	2,798	8,923	130,022	11,610	0	11,610	303	11,307

<b>Total</b>	<b>29,337</b>	<b>60,378</b>	<b>951,152</b>	<b>2,830</b>	<b>38,431</b>	<b>62,533</b>	<b>171,067</b>	<b>704,617</b>	<b>57,109</b>	<b>1</b>	<b>57,110</b>	<b>8,063</b>	<b>49,047</b>
--------------	---------------	---------------	----------------	--------------	---------------	---------------	----------------	----------------	---------------	----------	---------------	--------------	---------------

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

**All 1999 Klamath County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	390	773	-21,117	112	1	156	2,475	41	3	0	3	0	3
0-5	2,946	2,906	7,815	65	61	142	6,037	3,063	164	0	164	82	82
5-10	3,084	4,502	23,151	58	377	626	8,648	14,294	856	0	856	432	424
10-15	2,851	5,283	35,582	52	1,014	1,713	9,684	23,981	1,590	0	1,590	720	870
15-20	2,562	5,158	44,566	49	1,926	2,464	9,860	30,969	2,202	0	2,202	777	1,425
20-25	1,957	4,182	43,803	71	2,434	2,785	8,259	31,154	2,329	0	2,329	621	1,708
25-30	1,626	3,797	44,574	120	2,790	2,464	7,337	32,322	2,495	0	2,495	547	1,948
30-35	1,374	3,233	44,678	244	3,007	3,032	6,793	32,335	2,554	0	2,554	441	2,113
35-40	1,222	2,966	45,738	90	3,008	2,849	6,829	33,308	2,667	0	2,667	410	2,257
40-45	1,149	3,045	48,818	56	3,050	3,062	6,734	36,144	2,923	0	2,923	424	2,499
45-50	990	2,698	46,878	176	2,729	2,694	6,769	34,928	2,849	0	2,849	370	2,479
50-60	1,474	4,040	80,514	117	4,242	5,481	10,887	60,156	4,966	0	4,966	566	4,401
60-70	1,048	2,890	67,864	75	3,103	4,705	8,925	51,329	4,294	0	4,294	414	3,880
70-80	686	1,961	51,223	73	2,043	3,144	6,691	39,446	3,333	0	3,333	283	3,050
80-90	470	1,333	39,758	44	1,396	2,132	4,855	31,419	2,677	0	2,677	207	2,470
90-100	300	863	28,488	24	894	1,572	3,452	22,648	1,944	0	1,944	154	1,789
100-250	669	1,877	94,075	386	1,994	4,261	10,563	77,644	6,777	0	6,777	314	6,463
250-500	94	252	30,241	121	280	660	2,726	26,696	2,374	0	2,374	42	2,332
500 +	26	85	18,312	76	78	296	2,396	15,618	1,397	0	1,397	37	1,360

**Quintile Distribution**

First 20%	4,983	5,839	-2,875	202	191	550	12,739	9,333	528	0	528	266	262
Second 20%	4,984	8,986	59,178	113	1,690	2,648	16,641	39,542	2,606	0	2,606	1,169	1,437
Middle 20%	4,983	10,645	108,454	200	5,857	6,434	20,856	76,897	5,721	0	5,721	1,586	4,136
Fourth 20%	4,984	12,466	189,020	566	12,053	11,760	27,644	138,775	11,124	0	11,124	1,723	9,401
Next 15%	3,738	10,385	236,258	313	10,921	15,447	31,252	179,253	14,976	0	14,976	1,482	13,495
Next 4%	996	2,813	109,651	210	2,973	5,671	12,475	88,797	7,676	0	7,676	480	7,196
Top 1%	250	710	75,273	402	742	1,723	8,312	64,898	5,763	0	5,764	139	5,625

<b>Total</b>	<b>24,918</b>	<b>51,844</b>	<b>774,958</b>	<b>2,006</b>	<b>34,429</b>	<b>44,235</b>	<b>129,920</b>	<b>597,496</b>	<b>48,395</b>	<b>1</b>	<b>48,396</b>	<b>6,844</b>	<b>41,552</b>
--------------	---------------	---------------	----------------	--------------	---------------	---------------	----------------	----------------	---------------	----------	---------------	--------------	---------------



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

**All 1999 Lake County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	89	190	-3,453	31	6	12	439	4	0	0	0	0	0
0-5	353	310	912	11	7	9	703	338	18	0	18	8	10
5-10	342	480	2,537	7	45	77	956	1,550	92	0	92	46	46
10-15	360	688	4,551	2	117	182	1,415	2,994	196	0	196	93	103
15-20	278	610	4,828	19	184	228	1,041	3,435	240	0	240	92	149
20-25	242	544	5,479	8	305	326	928	3,986	299	0	299	81	219
25-30	201	463	5,520	0	341	294	893	4,037	311	0	311	68	243
30-35	141	329	4,588	2	317	311	635	3,347	264	0	264	45	219
35-40	154	430	5,760	0	356	268	854	4,299	342	0	342	60	282
40-45	127	342	5,429	1	340	256	745	4,108	332	0	332	51	281
45-50	103	292	4,894	4	287	309	517	3,796	310	0	310	39	270
50-60	173	489	9,435	19	500	597	1,033	7,324	605	0	605	78	527
60-70	120	362	7,731	9	354	566	919	5,919	495	0	495	51	444
70-80	63	179	4,709	2	185	362	468	3,696	313	0	313	24	289
80-90	37	100	3,121	4	111	301	281	2,438	208	0	208	13	194
90-100	23	53	2,173	0	69	169	200	1,735	149	0	149	7	142
100+	67	189	11,663	99	199	670	834	10,059	884	0	884	89	796

**Quintile Distribution**

First 20%	574	668	-1,768	42	24	26	1,464	787	43	0	43	21	22
Second 20%	575	1,007	6,390	9	153	255	2,063	4,157	267	0	267	126	141
Middle 20%	574	1,290	11,751	27	573	658	2,218	8,438	617	0	617	192	424
Fourth 20%	575	1,450	20,276	4	1,300	1,047	2,926	15,098	1,198	0	1,198	206	992
Next 15%	431	1,250	24,934	33	1,242	1,713	2,769	19,270	1,599	0	1,599	182	1,416
Next 4%	115	297	11,132	10	345	952	1,088	8,764	752	0	752	75	677
Top 1%	29	88	7,162	95	86	287	334	6,552	581	0	581	40	541

<b>Total</b>	<b>2,873</b>	<b>6,050</b>	<b>79,878</b>	<b>219</b>	<b>3,722</b>	<b>4,937</b>	<b>12,862</b>	<b>63,066</b>	<b>5,057</b>	<b>0</b>	<b>5,057</b>	<b>843</b>	<b>4,214</b>
--------------	--------------	--------------	---------------	------------	--------------	--------------	---------------	---------------	--------------	----------	--------------	------------	--------------

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

**All 1999 Lane County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	995	1,704	-55,435	1,132	30	714	7,419	83	7	0	7	1	6
0-5	14,568	11,173	38,819	385	411	599	27,731	16,206	873	0	873	380	493
5-10	15,571	18,384	116,344	293	2,337	1,864	41,892	74,534	4,557	0	4,557	1,884	2,673
10-15	14,377	21,983	179,364	449	6,538	4,955	49,015	122,792	8,397	0	8,397	2,997	5,400
15-20	12,825	21,919	223,662	450	11,531	7,208	49,067	158,952	11,591	0	11,591	3,311	8,280
20-25	10,577	19,514	237,122	369	14,816	8,903	46,602	169,464	12,849	0	12,849	2,925	9,924
25-30	8,908	17,463	244,533	985	16,983	9,292	43,031	177,527	13,847	0	13,847	2,562	11,284
30-35	7,648	15,917	248,191	551	17,132	10,593	42,943	178,933	14,183	0	14,183	2,260	11,924
35-40	6,948	15,885	260,176	687	16,891	11,950	44,747	188,207	15,101	0	15,101	2,260	12,841
40-45	5,978	14,435	253,689	460	15,538	12,320	43,757	183,568	14,864	0	14,864	2,032	12,832
45-50	5,492	14,050	260,653	462	15,004	12,610	43,188	191,011	15,623	0	15,623	1,991	13,631
50-60	8,700	23,174	476,707	1,057	24,900	25,984	77,403	350,320	28,935	0	28,935	3,285	25,649
60-70	6,489	17,613	419,517	997	19,098	23,989	66,155	312,002	26,105	0	26,105	2,540	23,565
70-80	4,461	12,403	333,107	930	13,247	18,385	51,528	251,171	21,216	0	21,216	1,778	19,438
80-90	3,047	8,528	258,022	541	9,083	13,158	37,354	199,034	16,957	0	16,957	1,247	15,710
90-100	2,053	5,807	194,329	701	6,102	11,346	28,304	150,502	12,906	2	12,908	872	12,036
100-250	6,132	16,882	860,858	3,567	18,297	39,263	106,640	700,848	61,173	0	61,173	2,859	58,314
250-500	829	2,278	282,023	1,314	2,477	8,496	24,447	248,266	22,088	0	22,088	648	21,440
500 +	390	1,074	452,687	3,764	1,159	10,112	32,965	412,328	36,988	0	36,988	872	36,116

**Quintile Distribution**

First 20%	27,197	25,998	62,930	1,721	1,790	2,498	65,317	66,182	3,854	0	3,854	1,647	2,207
Second 20%	27,198	42,236	364,230	894	14,768	10,424	94,339	252,166	17,552	0	17,552	5,864	11,687
Middle 20%	27,197	51,607	674,850	1,583	44,186	25,593	125,827	485,603	37,377	0	37,377	7,647	29,730
Fourth 20%	27,198	65,548	1,162,926	2,509	70,342	56,516	195,974	846,094	68,648	0	68,648	9,279	59,369
Next 15%	20,398	56,103	1,479,868	3,842	60,195	82,145	226,580	1,117,612	94,311	2	94,313	8,124	86,189
Next 4%	5,440	14,947	770,641	2,931	16,234	35,188	95,251	627,425	54,779	0	54,779	2,532	52,247
Top 1%	1,360	3,747	768,923	5,613	4,059	19,376	60,897	690,666	61,739	0	61,739	1,612	60,128

<b>Total</b>	<b>135,988</b>	<b>260,186</b>	<b>5,284,369</b>	<b>19,093</b>	<b>211,574</b>	<b>231,741</b>	<b>864,185</b>	<b>4,085,749</b>	<b>338,259</b>	<b>2</b>	<b>338,262</b>	<b>36,705</b>	<b>301,556</b>
--------------	----------------	----------------	------------------	---------------	----------------	----------------	----------------	------------------	----------------	----------	----------------	---------------	----------------

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

**All 1999 Lincoln County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	284	478	-7,161	166	8	167	2,117	0	0	0	0	0	0
0-5	1,999	1,765	5,377	56	40	137	4,569	2,041	109	0	109	51	59
5-10	2,166	2,969	16,340	55	254	439	7,003	9,640	581	0	581	280	301
10-15	2,206	3,789	27,567	137	863	947	8,857	17,761	1,187	0	1,187	493	694
15-20	1,974	3,597	34,299	26	1,598	1,750	8,422	23,080	1,647	0	1,647	531	1,115
20-25	1,475	2,806	33,188	52	1,942	2,089	7,716	22,003	1,641	0	1,641	400	1,241
25-30	1,201	2,445	32,920	84	2,141	2,060	6,658	22,421	1,728	0	1,728	356	1,372
30-35	1,036	2,127	33,534	52	2,320	2,898	6,622	22,060	1,728	0	1,728	288	1,441
35-40	845	1,851	31,620	90	2,102	2,569	6,107	21,158	1,684	0	1,684	254	1,430
40-45	742	1,721	31,520	70	1,951	2,779	5,897	21,146	1,703	0	1,703	244	1,459
45-50	748	1,773	35,506	89	2,088	3,000	6,121	24,568	2,006	0	2,006	243	1,763
50-60	1,166	2,983	63,932	103	3,330	5,536	11,210	44,258	3,644	0	3,644	409	3,236
60-70	805	2,090	52,064	121	2,366	5,224	8,513	36,292	3,029	0	3,029	281	2,748
70-80	557	1,456	41,640	110	1,647	3,858	6,767	29,577	2,494	0	2,494	216	2,278
80-90	342	915	28,959	47	1,021	2,880	4,392	20,779	1,767	0	1,767	146	1,621
90-100	224	590	21,213	62	666	1,666	3,229	15,730	1,347	0	1,347	95	1,252
100-250	690	1,703	96,678	299	2,056	7,468	13,726	73,800	6,426	2	6,428	469	5,959
250-500	75	184	24,671	70	225	1,258	2,039	21,220	1,887	0	1,887	94	1,792
500 +	26	58	22,752	144	76	1,359	622	20,866	1,871	0	1,871	46	1,825

**Quintile Distribution**

First 20%	3,712	4,092	7,800	257	163	486	11,094	7,548	432	0	432	208	224
Second 20%	3,712	6,310	46,513	174	1,518	1,768	14,482	30,148	2,022	0	2,022	817	1,206
Middle 20%	3,712	7,073	83,203	132	4,856	4,962	18,756	55,883	4,177	0	4,177	1,035	3,142
Fourth 20%	3,712	8,310	145,911	315	9,239	12,222	27,389	98,404	7,879	0	7,879	1,142	6,737
Next 15%	2,784	7,208	185,775	407	8,151	17,540	30,476	130,609	10,932	0	10,932	1,025	9,907
Next 4%	743	1,840	91,552	268	2,214	7,727	13,240	68,720	5,952	2	5,954	458	5,497
Top 1%	186	467	65,862	283	553	3,379	5,152	57,088	5,082	0	5,082	211	4,871

<b>Total</b>	<b>18,561</b>	<b>35,300</b>	<b>626,617</b>	<b>1,834</b>	<b>26,693</b>	<b>48,085</b>	<b>120,588</b>	<b>448,401</b>	<b>36,477</b>	<b>2</b>	<b>36,479</b>	<b>4,897</b>	<b>31,583</b>
--------------	---------------	---------------	----------------	--------------	---------------	---------------	----------------	----------------	---------------	----------	---------------	--------------	---------------

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

**All 1999 Linn County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	328	643	-10,939	249	10	140	2,427	8	0	0	0	0	0
0-5	4,174	3,306	11,240	100	85	162	8,370	4,395	232	0	232	98	134
5-10	4,395	5,556	32,609	169	603	610	12,547	20,228	1,219	0	1,219	536	683
10-15	4,192	6,951	52,328	69	1,734	1,476	15,081	35,020	2,353	0	2,353	945	1,408
15-20	3,886	7,301	67,665	121	3,185	2,283	15,657	47,712	3,426	0	3,427	1,100	2,327
20-25	3,168	6,403	71,076	125	4,157	2,855	13,965	50,825	3,822	0	3,822	963	2,858
25-30	2,976	6,376	81,690	143	5,423	2,968	13,959	59,850	4,647	0	4,647	925	3,721
30-35	2,548	5,905	82,792	120	5,480	3,805	14,060	59,940	4,733	0	4,733	823	3,910
35-40	2,345	5,848	87,849	136	5,592	4,164	14,402	64,251	5,140	0	5,140	814	4,326
40-45	2,163	5,636	91,748	152	5,570	4,042	14,695	67,736	5,480	0	5,480	782	4,698
45-50	2,004	5,445	94,989	199	5,491	4,493	14,739	70,666	5,768	0	5,768	754	5,014
50-60	3,348	9,536	183,371	233	9,591	7,951	27,653	138,573	11,440	0	11,440	1,331	10,109
60-70	2,577	7,522	166,668	190	7,592	7,750	25,023	126,756	10,601	0	10,601	1,062	9,539
70-80	1,688	4,873	125,938	242	5,022	6,122	17,819	97,289	8,217	0	8,217	689	7,528
80-90	1,093	3,162	92,470	265	3,271	4,777	12,982	71,811	6,116	0	6,116	453	5,663
90-100	697	1,969	66,062	60	2,078	3,165	8,830	52,131	4,471	0	4,471	284	4,188
100-250	1,514	4,273	206,358	504	4,530	8,445	24,171	169,717	14,792	0	14,792	885	13,906
250-500	146	389	48,747	120	438	1,604	4,110	42,732	3,801	0	3,801	143	3,658
500 +	51	124	58,745	240	152	1,115	4,194	53,524	4,801	0	4,801	87	4,715

**Quintile Distribution**

First 20%	8,658	9,141	30,555	511	645	861	22,502	23,120	1,355	0	1,355	589	766
Second 20%	8,659	15,289	129,265	209	5,359	4,068	33,086	89,079	6,232	0	6,232	2,188	4,044
Middle 20%	8,658	18,796	239,525	390	15,356	9,784	42,434	173,717	13,474	0	13,474	2,721	10,753
Fourth 20%	8,659	23,061	394,836	639	22,964	17,993	61,536	293,781	23,922	0	23,922	3,209	20,713
Next 15%	6,494	18,885	459,567	800	19,205	21,778	66,824	353,038	29,723	0	29,723	2,668	27,055
Next 4%	1,732	4,902	201,922	409	5,181	9,278	25,352	162,602	14,081	0	14,081	837	13,243
Top 1%	433	1,144	155,735	480	1,293	4,163	12,949	137,828	12,271	0	12,271	460	11,811

<b>Total</b>	<b>43,293</b>	<b>91,218</b>	<b>1,611,405</b>	<b>3,437</b>	<b>70,003</b>	<b>67,926</b>	<b>264,683</b>	<b>1,233,165</b>	<b>101,059</b>	<b>0</b>	<b>101,059</b>	<b>12,674</b>	<b>88,385</b>
--------------	---------------	---------------	------------------	--------------	---------------	---------------	----------------	------------------	----------------	----------	----------------	---------------	---------------

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

**All 1999 Malheur County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	260	629	-13,760	288	0	153	1,257	4	0	0	0	0	0
0-5	1,213	1,189	3,230	19	31	34	2,384	1,269	68	0	68	30	38
5-10	1,292	1,956	9,589	15	152	243	3,612	6,053	359	1	360	187	173
10-15	1,259	2,558	15,741	25	422	421	4,159	10,988	724	0	724	366	358
15-20	1,077	2,388	18,740	45	734	603	3,859	13,858	982	0	982	409	572
20-25	865	2,120	19,351	76	971	690	3,461	14,468	1,077	0	1,077	368	709
25-30	671	1,791	18,382	34	1,019	690	3,046	13,724	1,052	0	1,052	313	739
30-35	585	1,522	18,918	47	1,186	879	2,753	14,191	1,116	0	1,116	283	833
35-40	490	1,429	18,318	48	1,110	925	2,697	13,711	1,091	0	1,091	256	835
40-45	425	1,261	18,045	18	1,060	800	2,425	13,812	1,119	0	1,119	240	879
45-50	377	1,145	17,906	48	1,018	817	2,401	13,752	1,123	0	1,123	236	887
50-60	547	1,613	29,909	44	1,569	1,627	3,913	22,865	1,889	0	1,889	333	1,556
60-70	351	1,013	22,699	23	1,034	1,780	2,759	17,169	1,435	0	1,435	219	1,216
70-80	210	605	15,693	20	626	956	1,965	12,168	1,029	0	1,029	175	854
80-90	149	431	12,591	46	445	594	1,469	10,129	864	0	864	128	736
90-100	93	242	8,788	57	279	714	1,000	6,858	588	0	588	80	509
100-250	272	790	38,091	98	816	1,639	3,632	32,111	2,804	0	2,804	391	2,412
250-500	35	104	11,557	45	103	341	632	10,525	936	0	936	96	841
500 +	11	30	8,671	233	33	112	1,387	7,371	660	0	660	245	415

**Quintile Distribution**

First 20%	2,036	2,552	-7,113	315	74	353	5,085	3,335	186	0	186	90	97
Second 20%	2,036	3,880	22,636	31	558	501	6,453	15,547	1,004	1	1,005	510	495
Middle 20%	2,037	4,785	41,007	121	1,873	1,492	7,831	30,393	2,220	0	2,220	828	1,392
Fourth 20%	2,036	5,644	70,384	147	4,205	3,138	10,315	53,063	4,200	0	4,200	1,029	3,170
Next 15%	1,527	4,509	89,919	150	4,373	5,297	11,459	69,016	5,738	0	5,738	1,001	4,738
Next 4%	408	1,139	43,916	177	1,222	2,297	4,735	35,845	3,097	0	3,097	431	2,666
Top 1%	102	307	31,710	286	304	941	2,930	27,830	2,473	0	2,473	468	2,005

<b>Total</b>	<b>10,182</b>	<b>22,816</b>	<b>292,460</b>	<b>1,228</b>	<b>12,609</b>	<b>14,019</b>	<b>48,809</b>	<b>235,029</b>	<b>18,918</b>	<b>1</b>	<b>18,919</b>	<b>4,357</b>	<b>14,562</b>
--------------	---------------	---------------	----------------	--------------	---------------	---------------	---------------	----------------	---------------	----------	---------------	--------------	---------------

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

**All 1999 Marion County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	688	1,311	-30,727	775	20	477	5,168	133	11	0	11	2	9
0-5	11,632	9,255	31,166	150	241	420	22,927	12,315	651	0	651	280	371
5-10	12,036	16,586	89,791	211	1,630	1,430	33,810	56,319	3,380	0	3,380	1,583	1,797
10-15	11,726	21,540	146,704	249	4,543	3,620	40,694	100,617	6,740	0	6,740	2,945	3,795
15-20	10,964	22,564	191,089	322	8,270	5,607	43,031	136,551	9,763	0	9,763	3,479	6,283
20-25	9,255	19,814	207,451	296	11,760	7,118	38,986	151,563	11,427	0	11,427	3,061	8,365
25-30	7,979	17,469	219,277	330	14,345	8,472	38,735	159,502	12,406	0	12,406	2,540	9,866
30-35	6,928	15,805	224,771	331	14,833	9,879	38,646	162,692	12,883	0	12,883	2,252	10,631
35-40	5,928	14,359	222,033	437	13,927	10,643	38,699	160,000	12,832	0	12,832	2,026	10,806
40-45	5,164	13,198	219,314	357	13,104	11,371	37,103	158,707	12,867	0	12,867	1,829	11,038
45-50	4,605	12,144	218,564	657	12,352	11,455	36,575	159,272	13,032	0	13,032	1,701	11,331
50-60	7,832	21,940	429,306	587	22,177	23,560	70,363	314,795	25,997	0	25,997	3,088	22,909
60-70	6,125	17,667	396,949	778	18,019	22,700	62,849	294,962	24,659	0	24,659	2,482	22,177
70-80	4,252	12,305	317,465	567	12,628	17,795	49,542	238,333	20,120	0	20,120	1,735	18,385
80-90	2,866	8,277	242,440	374	8,549	12,728	36,009	185,567	15,797	0	15,797	1,172	14,625
90-100	1,930	5,510	182,538	461	5,756	10,619	26,425	140,261	12,018	0	12,018	796	11,222
100-250	4,770	13,466	652,453	3,246	14,233	31,522	80,034	530,442	46,243	0	46,243	2,126	44,117
250-500	576	1,696	194,360	562	1,716	5,335	17,223	170,704	15,181	0	15,181	399	14,783
500 +	202	529	289,067	1,218	599	5,898	23,279	260,508	23,383	0	23,383	847	22,536

**Quintile Distribution**

First 20%	23,091	25,006	77,931	1,119	1,596	2,067	57,948	60,669	3,529	0	3,529	1,619	1,910
Second 20%	23,092	44,436	333,023	496	12,243	9,027	84,209	232,795	16,099	0	16,099	6,388	9,711
Middle 20%	23,091	50,398	602,320	968	37,468	23,181	108,369	438,269	33,819	0	33,819	7,495	26,325
Fourth 20%	23,092	59,370	1,017,173	1,917	59,057	52,557	172,254	738,103	60,024	0	60,024	8,327	51,697
Next 15%	17,319	49,881	1,255,342	2,331	51,116	69,509	193,399	944,947	79,669	0	79,669	7,049	72,620
Next 4%	4,618	13,063	590,894	1,956	13,779	29,314	74,584	475,475	41,343	0	41,343	2,029	39,314
Top 1%	1,155	3,281	567,326	3,120	3,444	14,995	49,335	502,988	44,906	0	44,906	1,436	43,470

<b>Total</b>	<b>115,458</b>	<b>245,435</b>	<b>4,444,010</b>	<b>11,907</b>	<b>178,703</b>	<b>200,651</b>	<b>740,100</b>	<b>3,393,246</b>	<b>279,389</b>	<b>0</b>	<b>279,389</b>	<b>34,344</b>	<b>245,046</b>
--------------	----------------	----------------	------------------	---------------	----------------	----------------	----------------	------------------	----------------	----------	----------------	---------------	----------------

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

**All 1999 Morrow County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	53	111	-3,820	2	0	18	340	0	0	0	0	0	0
0-5	413	339	1,105	0	8	12	809	437	23	0	23	9	14
5-10	414	565	3,024	6	56	103	1,040	1,890	113	0	113	52	61
10-15	363	710	4,450	6	114	162	1,221	3,031	200	0	200	95	105
15-20	340	759	5,945	4	233	208	1,137	4,397	310	0	310	121	189
20-25	406	1,072	9,110	6	431	149	1,570	6,988	521	0	521	165	356
25-30	285	779	7,830	4	441	364	1,199	5,865	452	0	452	112	340
30-35	244	707	7,934	2	463	329	1,140	6,035	475	0	475	102	373
35-40	207	614	7,731	1	453	262	1,177	5,894	469	0	469	87	382
40-45	211	657	8,926	2	507	262	1,052	7,109	577	0	577	95	482
45-50	173	514	8,201	12	467	297	1,167	6,283	513	0	513	73	440
50-60	251	750	13,676	16	710	786	1,766	10,447	863	0	863	104	759
60-70	163	487	10,518	9	476	468	1,144	8,439	708	0	708	67	641
70-80	105	312	7,845	8	314	387	964	6,188	523	0	523	45	479
80-90	61	206	5,173	4	183	264	485	4,244	362	0	362	28	334
90-100	41	126	3,886	2	123	198	347	3,220	277	0	277	17	259
100+	110	285	15,231	63	326	759	1,527	12,682	1,107	0	1,107	62	1,045

**Quintile Distribution**

First 20%	768	851	-710	2	40	98	1,882	1,658	94	0	94	43	51
Second 20%	768	1,537	10,490	13	320	362	2,477	7,445	504	0	504	217	286
Middle 20%	768	2,031	18,774	13	975	600	3,112	14,163	1,072	0	1,072	306	766
Fourth 20%	768	2,298	30,059	17	1,735	1,059	4,128	23,241	1,867	0	1,867	330	1,537
Next 15%	576	1,717	35,495	37	1,661	1,873	4,285	27,731	2,316	0	2,316	239	2,077
Next 4%	153	455	15,337	66	456	698	1,563	12,686	1,093	0	1,093	75	1,018
Top 1%	39	104	7,320	0	116	339	639	6,227	548	0	548	24	524

<b>Total</b>	<b>3,840</b>	<b>8,993</b>	<b>116,764</b>	<b>148</b>	<b>5,303</b>	<b>5,029</b>	<b>18,086</b>	<b>93,150</b>	<b>7,493</b>	<b>0</b>	<b>7,493</b>	<b>1,234</b>	<b>6,259</b>
--------------	--------------	--------------	----------------	------------	--------------	--------------	---------------	---------------	--------------	----------	--------------	--------------	--------------

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

**All 1999 Multnomah County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	1,780	2,743	-66,236	485	54	1,468	13,996	93	8	0	8	0	7
0-5	28,021	21,152	74,061	399	930	1,328	53,425	31,202	1,693	0	1,693	715	978
5-10	29,266	34,224	219,200	580	4,542	4,163	79,161	140,450	8,657	0	8,657	3,533	5,124
10-15	28,654	42,849	358,386	537	13,855	9,532	95,423	247,937	17,133	1	17,134	5,775	11,359
15-20	28,705	46,778	501,521	708	27,502	13,478	104,952	362,249	26,755	0	26,755	7,054	19,701
20-25	25,721	42,726	577,496	694	39,549	16,203	101,648	425,039	32,800	0	32,800	6,514	26,286
25-30	22,868	39,141	627,704	1,065	47,525	20,713	102,703	461,212	36,543	0	36,543	5,661	30,882
30-35	19,340	33,938	626,933	695	45,933	22,760	101,090	460,332	37,115	0	37,115	4,790	32,325
35-40	16,571	31,059	620,324	1,008	42,113	26,157	102,618	452,838	36,886	1	36,887	4,341	32,546
40-45	14,357	29,286	609,251	878	38,103	28,349	101,359	443,798	36,428	0	36,428	4,077	32,351
45-50	12,181	26,502	577,832	892	33,323	28,074	97,570	421,123	34,796	0	34,796	3,696	31,100
50-60	20,410	47,998	1,118,064	2,179	58,108	56,204	187,436	821,108	68,355	0	68,355	6,732	61,622
60-70	15,463	38,739	1,001,596	1,909	45,319	51,448	162,712	745,631	62,676	0	62,676	5,465	57,210
70-80	11,291	29,565	843,947	1,785	33,424	41,039	135,120	637,099	53,992	0	53,992	4,159	49,833
80-90	8,144	21,554	690,096	1,673	24,156	34,012	107,108	527,240	45,019	1	45,020	3,071	41,949
90-100	5,744	15,485	543,817	867	17,093	23,241	81,378	423,339	36,359	0	36,359	2,225	34,134
100-250	18,276	49,140	2,564,629	8,152	54,434	102,319	339,020	2,078,318	181,498	0	181,499	7,683	173,816
250-500	2,611	7,128	875,321	2,937	7,772	23,710	81,684	765,848	68,132	0	68,132	1,642	66,490
500 +	1,222	3,281	1,863,014	8,791	3,620	36,800	153,182	1,688,692	151,514	8	151,522	4,685	146,836

**Quintile Distribution**

First 20%	62,125	62,348	258,428	1,508	6,509	7,669	156,159	192,898	11,759	0	11,759	4,764	6,996
Second 20%	62,125	98,361	990,577	1,422	50,778	26,775	220,442	708,179	51,570	1	51,571	14,305	37,266
Middle 20%	62,125	106,476	1,741,317	2,374	127,620	58,220	287,863	1,279,009	101,552	0	101,552	15,481	86,072
Fourth 20%	62,125	132,746	2,891,888	4,866	168,450	137,654	483,270	2,115,058	174,613	1	174,614	18,559	156,055
Next 15%	46,593	121,353	3,752,032	8,311	137,743	179,132	582,889	2,864,749	244,046	1	244,047	17,248	226,799
Next 4%	12,425	33,607	2,047,084	6,719	37,028	76,148	255,685	1,685,652	147,937	0	147,937	5,522	142,415
Top 1%	3,107	8,397	2,545,632	11,033	9,227	55,401	215,278	2,288,004	204,882	8	204,889	5,942	198,947

<b>Total</b>	<b>310,625</b>	<b>563,288</b>	<b>14,226,958</b>	<b>36,232</b>	<b>537,357</b>	<b>540,999</b>	<b>2,201,587</b>	<b>11,133,548</b>	<b>936,360</b>	<b>10</b>	<b>936,370</b>	<b>81,821</b>	<b>854,550</b>
--------------	----------------	----------------	-------------------	---------------	----------------	----------------	------------------	-------------------	----------------	-----------	----------------	---------------	----------------



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

**All 1999 Polk County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	163	305	-7,801	3	1	67	1,207	0	0	0	0	0	0
0-5	2,563	1,774	6,840	38	67	129	5,035	2,734	144	0	144	54	90
5-10	2,529	3,013	18,763	40	391	402	7,261	11,624	701	0	701	291	411
10-15	2,245	3,901	27,884	72	872	961	8,711	18,286	1,228	0	1,228	509	719
15-20	2,079	4,208	36,194	44	1,547	999	9,060	25,064	1,789	0	1,789	623	1,166
20-25	1,840	3,736	41,249	54	2,376	1,551	8,745	28,940	2,167	0	2,167	561	1,606
25-30	1,489	3,309	40,939	101	2,608	2,034	7,949	28,802	2,231	0	2,231	474	1,758
30-35	1,419	3,188	46,046	79	3,037	2,543	8,227	32,562	2,573	0	2,573	442	2,131
35-40	1,145	2,815	42,987	222	2,611	2,186	8,378	30,321	2,421	0	2,421	399	2,023
40-45	1,066	2,752	45,210	94	2,656	2,357	8,186	32,250	2,600	0	2,600	385	2,215
45-50	997	2,660	47,304	77	2,681	2,983	8,350	33,449	2,723	0	2,723	374	2,350
50-60	1,842	5,105	101,127	167	5,204	6,673	17,763	72,116	5,942	0	5,942	713	5,229
60-70	1,520	4,372	98,410	219	4,442	6,623	17,000	70,826	5,904	0	5,904	626	5,279
70-80	1,064	3,125	79,504	156	3,158	5,182	12,419	59,006	4,982	0	4,982	436	4,545
80-90	782	2,306	66,350	126	2,329	4,097	10,531	49,602	4,217	0	4,217	330	3,887
90-100	497	1,416	47,180	100	1,486	2,709	6,778	36,406	3,121	0	3,121	202	2,919
100-250	1,204	3,407	162,959	423	3,593	8,800	20,686	130,379	11,355	0	11,355	549	10,806
250-500	117	340	39,666	90	349	696	3,393	35,318	3,142	0	3,142	81	3,061
500 +	31	85	24,699	64	93	460	1,519	22,689	2,032	0	2,032	14	2,018

**Quintile Distribution**

First 20%	4,918	4,591	14,543	62	365	497	12,410	12,282	713	0	713	289	424
Second 20%	4,918	9,143	72,558	136	2,769	2,269	20,107	49,020	3,414	0	3,414	1,265	2,149
Middle 20%	4,919	10,720	138,395	265	8,728	6,594	26,610	97,720	7,582	0	7,582	1,540	6,043
Fourth 20%	4,918	13,145	239,261	554	13,048	14,704	42,881	170,012	13,879	0	13,879	1,846	12,033
Next 15%	3,689	10,718	285,833	609	10,919	18,199	45,305	212,556	17,981	0	17,981	1,523	16,458
Next 4%	984	2,788	129,196	321	2,937	6,952	16,909	102,781	8,939	0	8,939	455	8,484
Top 1%	246	712	85,723	222	736	2,239	6,976	76,004	6,764	0	6,764	143	6,621

<b>Total</b>	<b>24,592</b>	<b>51,817</b>	<b>965,509</b>	<b>2,170</b>	<b>39,502</b>	<b>51,453</b>	<b>171,199</b>	<b>720,374</b>	<b>59,274</b>	<b>0</b>	<b>59,274</b>	<b>7,062</b>	<b>52,212</b>
--------------	---------------	---------------	----------------	--------------	---------------	---------------	----------------	----------------	---------------	----------	---------------	--------------	---------------

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

**All 1999 Sherman County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	20	45	-522	0	2	0	102	0	0	0	0	0	0
0-5	94	65	254	0	2	1	193	100	5	0	5	2	3
5-10	102	128	765	1	13	21	290	454	27	0	27	12	15
10-15	82	152	1,040	1	31	32	317	674	45	0	45	19	26
15-20	66	126	1,138	3	48	5	243	846	60	0	60	21	39
20-25	57	124	1,282	2	75	18	216	993	75	0	75	20	55
25-30	57	138	1,555	0	95	49	302	1,114	85	0	85	21	65
30-35	36	86	1,173	1	81	72	146	878	69	0	69	12	57
35-40	40	93	1,494	1	104	82	183	1,127	91	0	91	12	79
40-45	38	90	1,606	8	104	90	162	1,259	103	0	103	12	90
45-50	36	106	1,707	7	98	83	197	1,339	110	0	110	15	95
50-60	63	171	3,507	0	188	235	401	2,683	223	0	223	27	196
60-70	45	124	2,913	12	133	215	315	2,262	190	0	190	20	169
70-80	30	84	2,215	4	88	102	247	1,781	151	0	151	12	140
80-90	24	57	2,007	2	72	129	172	1,636	140	0	140	12	128
90-100	11	31	1,048	0	33	90	140	786	67	0	67	4	63
100+	34	92	4,515	4	102	200	400	3,817	333	0	333	13	320

**Quintile Distribution**

First 20%	167	174	68	1	9	2	423	304	17	0	17	7	10
Second 20%	167	285	2,050	4	60	54	624	1,341	89	0	89	38	51
Middle 20%	167	376	4,121	3	246	123	702	3,079	235	0	235	57	177
Fourth 20%	167	427	7,404	15	458	420	869	5,678	464	0	464	61	402
Next 15%	125	337	8,766	18	371	544	895	6,973	590	0	590	54	536
Top 5%	42	113	5,288	4	126	279	515	4,372	381	0	381	16	365

<b>Total</b>	<b>835</b>	<b>1,712</b>	<b>27,697</b>	<b>46</b>	<b>1,270</b>	<b>1,422</b>	<b>4,027</b>	<b>21,748</b>	<b>1,775</b>	<b>0</b>	<b>1,775</b>	<b>234</b>	<b>1,541</b>
--------------	------------	--------------	---------------	-----------	--------------	--------------	--------------	---------------	--------------	----------	--------------	------------	--------------

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

**All 1999 Tillamook County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	133	258	-4,813	146	1	51	774	1	0	0	0	0	0
0-5	1,200	986	3,226	16	19	32	2,467	1,252	67	0	67	29	38
5-10	1,239	1,652	9,213	17	146	188	3,703	5,509	331	0	331	159	172
10-15	1,169	1,979	14,565	59	437	715	4,911	9,094	606	0	606	257	350
15-20	1,020	1,944	17,784	15	797	778	4,678	11,851	843	0	843	282	561
20-25	860	1,731	19,225	125	1,092	1,041	4,410	13,131	977	0	977	256	721
25-30	712	1,456	19,519	17	1,320	1,253	3,741	13,412	1,034	0	1,034	210	824
30-35	585	1,394	18,949	54	1,235	1,283	3,544	13,048	1,023	0	1,023	194	829
35-40	515	1,216	19,283	25	1,255	1,290	3,127	13,747	1,095	0	1,095	167	928
40-45	453	1,115	19,185	25	1,196	1,268	2,981	13,810	1,116	0	1,116	157	959
45-50	413	1,046	19,561	36	1,119	1,244	3,171	14,137	1,153	0	1,153	146	1,007
50-60	629	1,697	34,388	65	1,811	2,929	5,152	24,655	2,032	0	2,032	246	1,786
60-70	461	1,260	29,827	64	1,349	1,998	4,482	22,089	1,845	0	1,845	183	1,661
70-80	292	804	21,802	111	861	1,823	3,275	15,970	1,347	0	1,347	127	1,220
80-90	176	493	14,966	11	523	1,311	2,140	11,052	940	0	940	79	862
90-100	111	302	10,504	33	333	745	1,457	8,003	686	0	686	47	638
100-250	331	851	46,881	75	985	3,377	5,416	37,184	3,243	0	3,244	286	2,957
250-500	31	60	10,399	45	88	661	1,507	8,187	728	0	728	17	711
500 +	12	25	17,214	51	36	380	933	15,917	1,429	0	1,429	5	1,424

**Quintile Distribution**

First 20%	2,068	2,149	3,136	166	75	163	5,267	4,002	227	0	227	106	121
Second 20%	2,068	3,465	25,347	79	782	1,062	8,421	15,927	1,061	0	1,061	437	624
Middle 20%	2,069	4,117	46,462	150	2,699	2,596	10,362	31,656	2,361	0	2,361	609	1,752
Fourth 20%	2,068	4,975	79,457	137	4,988	5,255	13,268	56,437	4,517	0	4,517	694	3,823
Next 15%	1,551	4,233	99,340	254	4,519	7,927	14,868	72,466	6,050	0	6,050	628	5,422
Next 4%	414	1,085	47,814	67	1,234	3,406	6,077	37,167	3,216	0	3,216	290	2,927
Top 1%	104	245	40,124	136	307	1,958	3,608	34,393	3,063	0	3,063	84	2,979

<b>Total</b>	<b>10,342</b>	<b>20,269</b>	<b>341,680</b>	<b>990</b>	<b>14,604</b>	<b>22,367</b>	<b>61,870</b>	<b>252,048</b>	<b>20,495</b>	<b>0</b>	<b>20,495</b>	<b>2,848</b>	<b>17,647</b>
--------------	---------------	---------------	----------------	------------	---------------	---------------	---------------	----------------	---------------	----------	---------------	--------------	---------------

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

**All 1999 Umatilla County Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	312	674	-17,291	68	7	182	2,094	18	1	0	1	0	1
0-5	2,718	2,190	7,366	25	61	184	5,212	2,939	154	0	154	66	88
5-10	2,985	4,103	22,416	28	389	694	8,282	13,928	835	0	835	403	432
10-15	2,920	5,523	36,617	119	1,079	1,779	9,504	25,087	1,669	0	1,669	757	912
15-20	2,644	5,472	46,248	40	1,966	2,442	10,139	32,996	2,356	0	2,356	829	1,527
20-25	2,280	4,880	51,242	124	2,928	2,722	8,718	37,555	2,840	0	2,840	732	2,107
25-30	1,878	4,352	51,394	138	3,246	3,513	8,100	37,084	2,873	0	2,873	617	2,255
30-35	1,478	3,728	47,959	57	3,076	2,969	6,973	35,272	2,786	0	2,786	524	2,262
35-40	1,347	3,553	50,469	94	3,159	3,146	7,494	37,075	2,969	0	2,969	501	2,468
40-45	1,267	3,568	53,761	62	3,236	2,768	7,458	40,512	3,283	0	3,283	496	2,787
45-50	1,087	3,117	51,656	46	2,974	2,534	6,870	39,370	3,222	0	3,222	435	2,788
50-60	1,779	5,155	97,633	175	5,120	5,533	12,940	74,381	6,157	0	6,157	720	5,437
60-70	1,258	3,768	81,258	151	3,711	4,571	10,849	62,362	5,219	0	5,219	529	4,690
70-80	854	2,528	63,729	100	2,541	3,317	8,165	49,840	4,215	0	4,215	372	3,843
80-90	528	1,589	44,728	57	1,570	2,059	5,452	35,715	3,045	0	3,045	243	2,803
90-100	361	1,065	34,159	43	1,083	2,106	4,063	26,958	2,311	0	2,311	157	2,154
100-250	743	2,121	102,146	443	2,223	4,746	11,155	84,466	7,368	0	7,368	618	6,749
250-500	96	277	31,445	119	285	1,107	2,224	27,947	2,485	0	2,485	145	2,340
500 +	22	58	24,522	37	66	327	876	23,290	2,090	0	2,090	26	2,063

**Quintile Distribution**

First 20%	5,311	5,859	5,848	119	304	769	13,511	12,597	721	0	721	339	382
Second 20%	5,311	10,120	71,242	150	2,307	3,725	18,393	48,951	3,315	0	3,315	1,408	1,908
Middle 20%	5,312	11,708	126,882	274	7,447	7,363	20,994	92,497	7,039	0	7,039	1,730	5,310
Fourth 20%	5,311	14,399	214,648	286	12,993	12,010	30,189	160,524	12,963	0	12,963	2,015	10,947
Next 15%	3,984	11,802	261,141	435	11,697	14,050	34,124	201,970	16,938	0	16,938	1,691	15,248
Next 4%	1,062	3,083	116,719	277	3,177	6,062	13,434	94,330	8,153	0	8,153	620	7,533
Top 1%	266	750	84,978	384	795	2,719	5,922	75,927	6,750	0	6,750	370	6,379

<b>Total</b>	<b>26,557</b>	<b>57,721</b>	<b>881,458</b>	<b>1,925</b>	<b>38,720</b>	<b>46,698</b>	<b>136,567</b>	<b>686,795</b>	<b>55,879</b>	<b>0</b>	<b>55,879</b>	<b>8,172</b>	<b>47,707</b>
--------------	---------------	---------------	----------------	--------------	---------------	---------------	----------------	----------------	---------------	----------	---------------	--------------	---------------

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

**All 1999 Union County Returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	153	296	-4,308	17	3	230	932	0	0	0	0	0	0
0-5	1,209	888	3,189	7	25	22	2,324	1,273	67	0	67	28	40
5-10	1,222	1,489	9,108	42	170	272	3,475	5,583	337	0	337	147	190
10-15	1,081	1,865	13,353	21	414	600	3,905	8,749	583	0	583	246	337
15-20	811	1,587	14,099	34	625	673	3,462	9,650	688	0	688	230	458
20-25	780	1,620	17,529	17	1,053	981	3,153	12,582	949	0	949	242	707
25-30	689	1,574	18,928	26	1,213	811	3,211	13,784	1,065	0	1,065	235	830
30-35	607	1,478	19,746	14	1,293	1,085	3,224	14,323	1,126	0	1,126	208	917
35-40	487	1,240	18,237	33	1,181	1,105	2,861	13,189	1,050	0	1,050	176	873
40-45	486	1,322	20,590	175	1,273	993	2,998	15,571	1,259	0	1,259	188	1,070
45-50	468	1,334	22,181	31	1,275	1,022	3,094	16,857	1,374	0	1,374	196	1,178
50-60	669	1,930	36,535	49	1,918	2,091	5,029	27,586	2,278	0	2,278	281	1,997
60-70	512	1,501	33,144	64	1,501	2,115	4,566	25,083	2,098	0	2,098	239	1,858
70-80	331	977	24,684	56	981	1,404	3,081	19,286	1,632	0	1,632	173	1,459
80-90	165	501	13,994	17	489	431	1,750	11,342	968	0	968	84	884
90-100	120	361	11,364	40	359	539	1,444	9,069	778	0	778	75	704
100-250	317	905	43,775	245	946	2,356	4,532	36,187	3,157	0	3,157	296	2,861
250-500	29	85	10,086	128	87	220	739	9,169	816	0	816	43	772
500 +	13	42	14,126	34	36	135	2,664	11,450	1,027	0	1,027	19	1,007
<b>Quintile Distribution</b>													
First 20%	2,029	1,885	3,087	36	87	367	4,975	3,750	211	0	211	89	122
Second 20%	2,030	3,391	24,605	65	795	1,097	7,334	16,128	1,077	0	1,077	438	639
Middle 20%	2,030	4,402	48,609	66	2,900	2,242	8,830	35,074	2,661	0	2,661	653	2,008
Fourth 20%	2,030	5,350	82,749	254	5,100	4,478	12,341	61,420	4,943	0	4,943	764	4,179
Next 15%	1,522	4,479	99,377	179	4,446	5,562	13,285	76,370	6,401	0	6,401	718	5,684
Next 4%	406	1,183	46,091	243	1,210	2,593	5,164	37,374	3,236	0	3,236	307	2,929
Top 1%	102	305	35,843	211	301	747	4,515	30,615	2,723	0	2,723	139	2,584
<b>Total</b>	<b>10,149</b>	<b>20,995</b>	<b>340,361</b>	<b>1,053</b>	<b>14,840</b>	<b>17,085</b>	<b>56,444</b>	<b>260,732</b>	<b>21,252</b>	<b>0</b>	<b>21,252</b>	<b>3,108</b>	<b>18,145</b>

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

**All 1999 Wallowa County Returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	98	192	-5,407	37	3	62	651	0	0	0	0	0	0
0-5	470	323	1,219	2	10	29	949	460	24	0	24	10	14
5-10	384	509	2,811	14	48	75	1,355	1,619	97	0	97	46	51
10-15	345	649	4,324	32	117	173	1,342	2,815	185	0	185	86	99
15-20	263	510	4,560	9	199	332	1,195	2,962	208	0	208	76	132
20-25	253	530	5,637	10	307	413	1,247	3,803	281	0	281	79	202
25-30	246	570	6,749	2	413	401	1,219	4,781	366	0	366	84	282
30-35	177	436	5,759	16	367	277	962	4,180	328	0	328	62	266
35-40	164	466	6,144	11	368	399	1,090	4,349	345	0	345	65	280
40-45	125	342	5,325	4	322	450	851	3,739	299	0	299	46	253
45-50	133	351	6,308	10	360	507	848	4,604	376	0	376	49	327
50-60	183	525	10,020	20	522	692	1,471	7,372	607	0	607	80	527
60-70	117	338	7,613	8	346	534	873	5,879	493	0	493	56	437
70-80	66	191	4,946	1	198	341	601	3,817	323	0	323	32	291
80-90	42	110	3,538	0	126	280	344	2,788	238	0	238	17	220
90-100	28	83	2,622	1	84	121	269	2,149	185	0	185	11	173
100+	105	282	21,250	74	315	719	1,753	18,536	1,635	0	1,635	141	1,495
<b>Quintile Distribution</b>													
First 20%	639	590	-3,801	41	20	103	1,851	651	35	0	35	15	20
Second 20%	640	1,051	6,481	43	146	214	2,366	4,079	261	0	261	122	138
Middle 20%	640	1,327	13,216	22	667	912	3,062	8,899	651	0	651	199	452
Fourth 20%	640	1,640	22,775	31	1,417	1,516	3,768	16,210	1,281	0	1,281	227	1,053
Next 15%	480	1,360	28,560	40	1,376	2,007	3,739	21,517	1,789	0	1,789	210	1,579
Next 4%	128	361	13,873	42	384	790	1,461	11,281	975	0	975	64	911
Top 1%	32	78	12,316	33	96	263	775	11,214	999	0	999	100	899
<b>Total</b>	3,199	6,407	93,419	252	4,106	5,804	17,021	73,852	5,990	0	5,990	938	5,053

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

**All 1999 Wasco County Returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	96	189	-2,714	1	1	68	534	0	0	0	0	0	0
0-5	1,113	843	2,917	7	18	58	2,224	1,100	58	0	58	27	31
5-10	1,091	1,504	8,218	40	150	199	3,128	5,069	305	0	305	145	160
10-15	1,111	1,980	13,919	92	423	486	4,023	9,300	620	0	620	272	347
15-20	915	1,789	15,914	10	706	698	3,836	10,900	775	0	775	262	514
20-25	673	1,450	15,080	26	802	852	3,171	10,542	786	0	786	213	573
25-30	540	1,224	14,813	30	937	860	2,717	10,453	804	0	804	181	623
30-35	507	1,257	16,451	17	1,072	1,263	2,899	11,413	896	0	896	175	721
35-40	468	1,127	17,488	24	1,132	1,321	2,848	12,320	985	0	985	154	831
40-45	458	1,212	19,461	22	1,146	1,220	3,047	14,201	1,152	0	1,152	170	982
45-50	386	1,042	18,319	36	1,071	767	2,752	13,796	1,127	0	1,127	147	980
50-60	661	1,837	36,287	98	1,901	2,314	5,083	27,122	2,242	0	2,242	259	1,982
60-70	491	1,422	31,708	69	1,435	1,770	4,369	24,207	2,023	0	2,023	212	1,812
70-80	337	958	25,239	82	998	1,266	3,272	19,785	1,674	0	1,674	147	1,527
80-90	203	535	17,200	42	607	1,059	2,311	13,265	1,129	0	1,129	94	1,035
90-100	133	363	12,647	37	399	726	1,434	10,133	870	0	870	56	814
100-250	325	844	45,903	111	971	2,327	4,594	38,121	3,329	0	3,329	302	3,027
250-500	35	88	10,998	32	105	229	1,078	9,618	855	0	855	91	764
500 +	13	28	10,253	9	39	211	548	9,465	848	0	848	17	830
<b>Quintile Distribution</b>													
First 20%	1,911	1,959	4,845	44	84	260	4,638	3,876	221	0	221	105	115
Second 20%	1,911	3,370	24,086	103	767	857	6,922	16,086	1,076	0	1,076	457	619
Middle 20%	1,911	4,088	45,204	66	2,601	2,625	9,088	31,513	2,373	0	2,373	600	1,774
Fourth 20%	1,911	4,976	80,630	122	4,826	4,962	12,519	58,845	4,763	0	4,763	694	4,069
Next 15%	1,434	4,058	98,089	271	4,203	5,589	13,339	75,247	6,323	0	6,323	614	5,709
Next 4%	382	996	45,699	92	1,144	2,613	5,171	36,871	3,199	0	3,199	266	2,934
Top 1%	96	245	31,550	88	286	788	2,194	28,370	2,523	0	2,523	190	2,333
<b>Total</b>	<b>9,556</b>	<b>19,692</b>	<b>330,101</b>	<b>786</b>	<b>13,912</b>	<b>17,693</b>	<b>53,870</b>	<b>250,809</b>	<b>20,478</b>	<b>0</b>	<b>20,478</b>	<b>2,925</b>	<b>17,553</b>

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

**All 1999 Washington County Returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	868	1,458	-53,038	306	34	551	9,742	104	8	0	8	1	7
0-5	15,414	9,003	39,844	172	663	738	27,057	17,147	922	0	922	281	641
5-10	13,109	14,471	97,428	237	2,539	1,360	34,062	63,503	3,919	0	3,919	1,425	2,494
10-15	12,165	18,975	152,098	234	5,841	3,133	40,811	105,843	7,299	0	7,299	2,518	4,781
15-20	12,282	21,682	214,808	437	11,012	4,967	45,048	156,667	11,511	0	11,511	3,273	8,237
20-25	11,574	20,693	259,901	345	16,810	5,727	46,148	193,647	14,907	0	14,907	3,134	11,772
25-30	10,312	18,813	282,850	424	20,469	7,084	45,980	211,004	16,691	0	16,691	2,733	13,958
30-35	9,278	18,046	300,783	512	20,939	8,588	47,520	225,173	18,111	0	18,111	2,552	15,559
35-40	8,080	16,892	302,407	807	19,569	9,952	49,744	224,887	18,268	2	18,270	2,358	15,913
40-45	7,371	16,314	313,112	514	18,927	11,025	51,974	232,551	19,058	0	19,058	2,255	16,803
45-50	6,779	15,949	321,890	562	18,150	12,248	52,672	239,986	19,807	0	19,807	2,225	17,583
50-60	12,292	31,369	674,767	1,328	34,497	26,321	112,214	503,911	41,901	0	41,901	4,351	37,550
60-70	10,494	28,553	680,187	1,295	30,599	27,919	110,860	512,700	43,049	4	43,053	3,950	39,103
70-80	8,625	24,302	645,293	1,050	25,390	24,075	105,000	492,379	41,695	0	41,695	3,387	38,308
80-90	6,569	19,176	556,759	961	19,505	20,038	87,877	430,489	36,713	0	36,713	2,695	34,019
90-100	5,018	14,817	475,759	712	14,920	14,268	71,948	375,495	32,228	0	32,228	2,076	30,152
100-250	17,112	51,945	2,420,681	4,775	50,992	63,778	308,911	2,002,569	174,838	0	174,838	7,558	167,280
250-500	2,284	7,138	764,216	3,035	6,814	14,038	61,915	684,543	60,888	0	60,888	1,414	59,474
500 +	995	3,012	1,358,232	4,003	2,962	23,110	99,228	1,237,296	111,045	0	111,045	2,637	108,408
<b>Quintile Distribution</b>													
First 20%	34,124	31,883	136,109	824	5,045	3,702	85,746	116,246	7,236	0	7,236	2,571	4,665
Second 20%	34,124	59,557	647,645	1,004	37,036	14,282	129,180	475,139	35,609	0	35,609	8,826	26,784
Middle 20%	34,124	69,315	1,214,097	2,288	79,781	38,471	197,511	904,437	73,227	2	73,229	9,752	63,477
Fourth 20%	34,124	89,638	2,065,723	3,850	97,233	81,395	339,282	1,553,861	130,046	4	130,050	12,451	117,599
Next 15%	25,593	75,745	2,627,664	4,583	76,095	81,060	385,502	2,090,326	180,141	0	180,141	10,712	169,429
Next 4%	6,825	21,302	1,457,359	4,273	20,365	31,186	150,264	1,260,361	111,275	0	111,275	3,365	107,911
Top 1%	1,707	5,168	1,659,381	4,887	5,077	28,825	121,226	1,509,524	135,323	0	135,323	3,146	132,177
<b>Total</b>	<b>170,621</b>	<b>352,608</b>	<b>9,807,977</b>	<b>21,710</b>	<b>320,632</b>	<b>278,921</b>	<b>1,408,711</b>	<b>7,909,894</b>	<b>672,858</b>	<b>6</b>	<b>672,864</b>	<b>50,823</b>	<b>622,041</b>



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

**All 1999 Wheeler County Returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	29	63	-794	0	1	2	137	0	0	0	0	0	0
0-5	77	86	185	0	0	1	204	52	3	0	3	2	0
5-10	84	124	628	0	9	53	292	332	19	0	19	11	8
10-15	68	147	865	0	16	6	279	573	37	0	37	19	18
15-20	65	134	1,128	0	41	116	358	687	47	0	47	20	28
20-25	44	117	995	0	41	32	204	720	53	0	53	17	36
25-30	40	81	1,101	0	79	105	192	742	57	0	57	15	42
30-35	26	60	837	1	53	58	159	569	44	0	44	9	35
35-40	33	83	1,232	1	80	53	195	905	71	0	71	12	60
40-45	19	65	805	4	42	11	84	672	55	0	55	9	46
45-50	22	56	1,053	0	64	41	120	828	68	0	68	9	59
50-60	34	86	1,862	5	99	107	165	1,497	124	0	124	12	112
60-70	19	53	1,242	0	57	24	148	1,013	85	0	85	8	77
70-90	14	30	1,130	11	42	173	111	815	69	0	69	4	65
90+	20	42	2,952	23	60	254	274	2,387	209	0	209	6	203
<b>Quintile Distribution</b>													
First 20%	118	164	-547	0	1	3	375	79	4	0	4	3	1
Second 20%	119	201	1,130	0	20	60	461	658	41	0	41	21	19
Middle 20%	119	271	2,156	0	77	146	600	1,408	98	0	98	40	58
Fourth 20%	119	281	3,812	2	244	224	637	2,726	212	0	212	43	169
Next 15%	89	245	4,883	20	252	248	500	3,903	323	0	323	36	288
Top 5%	30	65	3,786	23	90	355	348	3,016	263	0	263	9	254
<b>Total</b>	<b>594</b>	<b>1,227</b>	<b>15,220</b>	<b>45</b>	<b>685</b>	<b>1,036</b>	<b>2,920</b>	<b>11,790</b>	<b>941</b>	<b>0</b>	<b>941</b>	<b>152</b>	<b>789</b>

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

**All 1999 Yamhill County Returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	275	596	-17,443	368	7	263	2,717	170	15	0	15	1	14
0-5	3,367	2,360	9,160	44	81	161	6,660	3,729	197	0	197	76	122
5-10	3,330	3,983	24,903	32	530	402	9,544	15,529	940	0	940	387	553
10-15	3,074	5,337	38,443	298	1,229	1,068	11,362	26,044	1,751	0	1,751	726	1,025
15-20	2,895	5,614	50,459	114	2,253	1,618	12,214	35,315	2,540	0	2,540	852	1,688
20-25	2,369	4,805	53,087	122	3,060	1,633	10,895	38,328	2,891	0	2,891	721	2,170
25-30	2,118	4,732	58,047	75	3,591	2,288	11,086	41,642	3,223	0	3,223	682	2,541
30-35	1,976	4,523	64,142	130	4,110	2,561	11,355	46,548	3,683	0	3,683	643	3,040
35-40	1,759	4,431	65,844	51	4,083	2,708	11,541	47,691	3,808	0	3,808	616	3,193
40-45	1,597	4,375	67,895	105	3,917	2,978	12,085	49,234	3,974	0	3,974	615	3,360
45-50	1,507	4,332	71,478	75	3,960	3,257	12,441	52,028	4,238	0	4,238	604	3,634
50-60	2,483	7,378	135,882	196	6,984	6,223	23,504	99,589	8,203	0	8,203	1,033	7,171
60-70	1,864	5,555	120,747	186	5,438	5,419	20,117	90,104	7,531	0	7,531	794	6,738
70-80	1,345	4,021	100,225	238	3,990	5,085	15,812	75,688	6,386	0	6,386	560	5,826
80-90	870	2,612	73,560	101	2,589	3,299	11,911	55,968	4,760	0	4,760	385	4,375
90-100	568	1,688	53,727	134	1,695	2,673	8,409	41,089	3,516	0	3,516	234	3,282
100-250	1,491	4,345	204,585	669	4,448	8,267	27,105	165,472	14,423	0	14,423	714	13,709
250-500	186	547	63,070	175	556	1,698	5,230	55,767	4,961	0	4,961	112	4,849
500 +	64	182	146,985	850	191	1,257	4,434	141,954	12,756	0	12,756	154	12,601
<b>Quintile Distribution</b>													
First 20%	6,627	6,450	13,256	443	525	789	17,754	17,261	1,014	0	1,014	408	606
Second 20%	6,628	12,056	98,635	430	3,910	2,894	26,190	68,055	4,766	0	4,766	1,727	3,039
Middle 20%	6,627	14,615	185,945	325	11,511	7,192	34,762	134,266	10,439	0	10,439	2,117	8,323
Fourth 20%	6,628	18,658	309,804	399	17,158	13,475	54,276	225,895	18,386	0	18,386	2,607	15,779
Next 15%	4,971	14,824	370,975	686	14,663	17,777	59,971	279,670	23,608	0	23,608	2,107	21,501
Next 4%	1,325	3,827	177,277	630	3,953	7,283	23,972	142,717	12,428	0	12,428	621	11,806
Top 1%	332	986	228,905	1,051	992	3,449	11,497	214,024	19,157	0	19,157	322	18,835
<b>Total</b>	<b>33,138</b>	<b>71,416</b>	<b>1,384,797</b>	<b>3,963</b>	<b>52,712</b>	<b>52,858</b>	<b>228,422</b>	<b>1,081,888</b>	<b>89,798</b>	<b>0</b>	<b>89,798</b>	<b>9,909</b>	<b>79,889</b>

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

**All 1999 Clark County, Washington Returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	478	1,136	-19,989	192	4	2,073	104	92	8	0	8	0	8
0-5	8,339	15,545	17,386	587	569	802	5,964	11,442	607	0	607	203	404
5-10	4,869	9,891	35,872	299	1,444	746	8,026	26,420	1,574	0	1,574	468	1,105
10-15	3,923	8,566	48,881	67	2,289	635	9,486	36,729	2,447	0	2,447	630	1,817
15-20	3,837	8,659	67,304	285	3,574	1,274	11,853	51,451	3,674	0	3,674	784	2,890
20-25	4,011	9,051	90,181	176	5,340	1,178	14,519	69,500	5,222	0	5,222	895	4,327
25-30	3,978	9,432	109,460	9	6,570	1,476	17,810	83,861	6,488	0	6,488	916	5,572
30-35	3,918	9,698	127,108	243	7,210	1,660	20,961	97,627	7,724	2	7,726	964	6,762
35-40	3,425	8,933	128,358	27	6,772	2,134	21,712	97,844	7,842	0	7,842	905	6,938
40-45	3,051	8,135	129,537	5	6,432	2,586	21,442	99,140	8,054	0	8,054	852	7,202
45-50	2,626	7,374	124,509	57	5,821	2,493	21,243	95,076	7,793	0	7,793	795	6,998
50-60	3,678	10,787	201,174	167	8,579	4,228	34,377	154,190	12,773	0	12,773	1,196	11,577
60-70	2,352	7,136	151,801	25	5,849	2,871	24,896	118,223	9,913	1	9,913	827	9,086
70-80	1,567	4,887	116,825	38	4,006	1,846	18,164	92,900	7,872	0	7,872	575	7,297
80-90	935	2,951	79,069	230	2,421	1,439	12,527	62,917	5,366	0	5,366	352	5,014
90-100	561	1,732	52,983	30	1,444	1,141	7,866	42,566	3,650	0	3,650	205	3,445
100-250	1,301	3,958	176,338	76	3,253	4,267	22,962	146,272	12,757	0	12,757	472	12,285
250-500	140	376	46,812	113	336	1,336	3,522	41,732	3,710	0	3,710	45	3,664
500 +	74	176	129,469	629	147	3,900	4,670	121,381	10,510	0	10,510	108	10,402
<b>Quintile Distribution</b>													
First 20%	10,612	20,145	7,779	1,062	965	3,049	8,605	19,244	1,056	0	1,056	338	719
Second 20%	10,613	23,185	137,283	351	6,657	2,412	26,037	103,589	7,010	0	7,010	1,708	5,302
Middle 20%	10,612	24,875	279,619	218	16,521	3,792	45,526	214,493	16,510	2	16,512	2,437	14,076
Fourth 20%	10,613	28,201	433,677	317	21,871	7,802	72,922	331,650	26,839	0	26,839	2,927	23,912
Next 15%	7,959	23,948	499,176	233	19,356	9,538	82,146	388,473	32,528	1	32,529	2,731	29,798
Next 4%	2,123	6,587	219,769	290	5,444	5,259	31,826	177,875	15,334	0	15,334	789	14,546
Top 1%	531	1,482	235,775	785	1,246	6,233	15,042	214,040	18,706	0	18,706	263	18,442
<b>Total</b>	<b>53,063</b>	<b>128,423</b>	<b>1,813,076</b>	<b>3,257</b>	<b>72,060</b>	<b>38,085</b>	<b>282,102</b>	<b>1,449,363</b>	<b>117,983</b>	<b>3</b>	<b>117,986</b>	<b>11,193</b>	<b>106,794</b>

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

**All 1999 Other Washington Counties Returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	925	2,210	-98,948	434	13	1,801	568	184	15	0	15	1	13
0-5	8,111	14,850	16,769	1,372	626	931	5,517	12,255	690	0	690	184	506
5-10	4,320	8,396	31,559	194	1,211	770	7,096	23,370	1,442	1	1,443	399	1,044
10-15	3,111	6,621	38,349	1,023	1,743	1,225	7,183	29,857	2,056	0	2,056	457	1,600
15-20	2,311	5,160	40,230	156	2,080	1,422	6,733	30,556	2,225	0	2,225	424	1,801
20-25	1,836	4,261	41,142	123	2,236	2,797	6,512	31,435	2,398	0	2,398	360	2,038
25-30	1,458	3,410	39,911	37	2,208	1,412	6,075	30,533	2,393	0	2,394	294	2,099
30-35	1,193	2,885	38,678	226	2,049	1,338	6,196	30,066	2,402	0	2,402	275	2,127
35-40	1,025	2,564	38,390	37	1,918	1,241	6,042	29,393	2,371	0	2,371	253	2,118
40-45	813	2,106	34,528	17	1,615	1,572	4,968	26,485	2,168	0	2,168	212	1,956
45-50	683	1,851	32,428	55	1,416	1,000	4,986	25,196	2,082	0	2,082	190	1,891
50-60	1,107	2,985	60,606	282	2,416	1,834	10,099	47,224	3,941	0	3,941	315	3,626
60-70	667	1,840	43,079	86	1,501	1,525	6,216	34,027	2,872	0	2,872	199	2,673
70-80	366	1,003	27,497	20	820	992	3,857	21,911	1,865	0	1,865	109	1,756
80-90	243	686	20,575	85	535	768	2,698	16,680	1,429	0	1,429	76	1,353
90-100	140	369	13,297	48	305	528	2,646	10,820	934	0	934	38	896
100-250	534	1,350	75,364	182	1,104	3,953	8,232	63,655	5,578	0	5,578	202	5,376
250-500	109	275	37,308	323	182	821	2,828	33,832	3,015	0	3,015	70	2,944
500 +	74	198	126,866	202	126	5,260	4,524	118,926	10,676	0	10,676	17	10,659

**Quintile Distribution**

First 20%	5,805	11,077	-94,068	1,783	249	2,356	2,756	4,244	255	0	255	48	207
Second 20%	5,805	10,813	28,051	189	987	739	7,047	20,135	1,164	0	1,165	337	827
Middle 20%	5,805	12,283	68,862	1,189	3,120	2,099	13,161	52,829	3,610	1	3,611	822	2,789
Fourth 20%	5,805	13,509	143,277	403	7,740	6,477	22,668	109,800	8,490	0	8,491	1,178	7,313
Next 15%	4,354	11,501	211,584	481	8,973	7,211	32,708	164,362	13,601	0	13,601	1,186	12,416
Next 4%	1,161	3,086	113,743	303	2,516	5,647	15,217	93,101	8,045	0	8,045	371	7,674
Top 1%	291	751	186,179	552	522	6,660	9,418	171,934	15,386	0	15,386	137	15,249
<b>Total</b>	<b>29,026</b>	<b>63,020</b>	<b>657,627</b>	<b>4,900</b>	<b>24,105</b>	<b>31,189</b>	<b>102,976</b>	<b>616,405</b>	<b>50,553</b>	<b>1</b>	<b>50,554</b>	<b>4,078</b>	<b>46,476</b>

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

**All 1999 California Returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	1,360	2,849	-47,418	1,925	10	7,373	948	711	62	0	62	2	60
0-5	7,652	12,387	14,851	2,401	558	1,466	7,353	11,475	694	0	694	279	415
5-10	3,857	6,404	28,132	149	957	729	8,056	20,269	1,300	0	1,300	523	777
10-15	2,780	4,920	34,400	100	1,503	2,579	7,692	24,201	1,699	0	1,699	584	1,115
15-20	1,896	3,674	32,877	74	1,632	1,766	6,134	23,999	1,789	0	1,789	537	1,252
20-25	1,354	2,800	30,340	889	1,551	1,633	5,673	22,799	1,772	0	1,772	493	1,278
25-30	1,021	2,149	27,954	93	1,576	1,640	9,874	20,449	1,622	0	1,622	415	1,207
30-35	820	1,790	26,524	28	1,356	1,299	4,339	19,873	1,606	0	1,606	434	1,173
35-40	631	1,387	23,613	43	1,093	1,122	3,526	18,044	1,484	0	1,484	402	1,081
40-45	530	1,132	22,421	92	1,013	1,202	3,623	16,814	1,393	0	1,393	373	1,020
45-50	390	855	18,485	52	784	1,077	3,115	13,746	1,149	0	1,149	293	856
50-60	584	1,316	32,012	161	1,205	1,496	4,543	25,013	2,112	0	2,112	519	1,593
60-70	423	975	27,470	1,059	877	1,441	4,178	22,164	1,884	0	1,884	602	1,283
70-80	340	813	25,466	255	674	1,280	4,011	19,816	1,693	0	1,693	564	1,130
80-90	245	598	20,837	36	478	598	2,837	17,058	1,470	0	1,470	436	1,034
90-100	184	455	17,382	26	381	448	2,236	14,361	1,243	0	1,243	393	850
100-250	750	1,915	110,688	600	1,533	2,874	15,312	92,496	8,114	0	8,114	3,208	4,906
250-500	164	407	55,551	1,489	335	2,024	5,317	49,677	4,426	0	4,426	1,805	2,621
500 +	123	304	217,900	2,230	237	3,462	13,094	203,336	18,265	0	18,265	9,555	8,710
<b>Quintile Distribution</b>													
First 20%	5,020	9,155	-45,373	3,957	134	8,371	2,934	3,493	253	0	253	59	194
Second 20%	5,021	7,701	18,518	400	612	583	6,894	12,717	748	0	748	327	421
Middle 20%	5,021	8,656	48,366	212	1,891	2,246	12,619	34,581	2,331	0	2,331	864	1,466
Fourth 20%	5,021	10,042	104,581	1,065	5,395	6,196	24,167	76,778	5,897	0	5,897	1,672	4,225
Next 15%	3,765	8,399	188,754	1,723	7,168	9,204	28,837	146,303	12,277	0	12,277	3,463	8,815
Next 4%	1,004	2,548	140,340	677	2,062	3,673	18,933	117,356	10,282	0	10,282	3,935	6,346
Top 1%	252	629	264,298	3,668	491	5,236	17,479	245,074	21,987	0	21,987	11,094	10,893
<b>Total</b>	<b>25,104</b>	<b>47,130</b>	<b>719,485</b>	<b>11,701</b>	<b>17,752</b>	<b>35,510</b>	<b>111,862</b>	<b>636,301</b>	<b>53,776</b>	<b>0</b>	<b>53,776</b>	<b>21,415</b>	<b>32,361</b>

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

**All 1999 Idaho Returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	229	577	-12,935	36	4	1,378	84	0	0	0	0	0	0
0-5	3,318	6,443	7,255	285	243	216	2,780	5,074	279	0	279	90	189
5-10	1,662	3,501	12,110	21	456	183	3,553	8,847	534	0	534	178	355
10-15	1,150	2,517	14,205	2	628	216	2,849	10,631	712	0	712	200	512
15-20	885	2,123	15,328	2	765	240	2,784	11,585	822	0	822	196	626
20-25	686	1,801	15,350	16	804	173	2,638	11,769	873	0	873	189	683
25-30	538	1,476	14,697	24	790	147	2,347	11,437	880	0	880	151	729
30-35	501	1,427	16,278	1	887	198	2,458	12,736	1,005	0	1,005	154	851
35-40	356	1,026	13,284	51	698	104	2,115	10,419	834	0	834	123	711
40-45	296	895	12,542	20	614	157	1,838	9,953	807	0	807	106	701
45-50	195	578	9,202	3	453	224	1,493	7,054	579	0	579	70	509
50-60	242	753	13,216	3	560	266	1,922	10,470	868	0	868	89	779
60-70	141	402	9,126	13	357	195	1,346	7,241	609	0	609	59	550
70-80	73	212	5,463	15	184	60	721	4,514	385	0	385	33	352
80-90	38	117	3,215	6	89	26	381	2,726	234	0	234	14	220
90-100	35	102	3,321	0	85	77	465	2,695	232	0	232	17	215
100-250	121	345	17,043	21	271	358	1,942	14,492	1,261	0	1,261	79	1,182
250+	26	76	11,672	4	41	299	1,318	10,145	906	0	906	11	895
<b>Quintile Distribution</b>													
First 20%	2,098	4,245	-10,878	307	82	1,495	1,063	1,537	88	0	88	22	65
Second 20%	2,098	4,038	8,946	15	295	130	2,777	6,189	344	0	344	119	225
Middle 20%	2,099	4,609	21,618	23	909	357	5,260	16,098	1,043	0	1,043	315	728
Fourth 20%	2,098	5,341	44,106	22	2,285	555	7,597	33,752	2,487	0	2,487	527	1,959
Next 15%	1,574	4,603	61,493	97	3,111	893	9,479	48,125	3,874	0	3,874	528	3,346
Next 4%	420	1,233	30,934	45	1,028	576	4,149	25,225	2,138	0	2,138	191	1,947
Top 1%	105	302	24,154	16	218	511	2,708	20,860	1,845	0	1,845	57	1,788
<b>Total</b>	<b>10,492</b>	<b>24,371</b>	<b>180,373</b>	<b>523</b>	<b>7,928</b>	<b>4,517</b>	<b>33,034</b>	<b>151,787</b>	<b>11,819</b>	<b>0</b>	<b>11,819</b>	<b>1,759</b>	<b>10,060</b>

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

**All 1999 Other States Returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	1,518	3,532	-69,705	2,003	0	22,650	624	372	33	0	33	0	33
0-5	15,715	25,034	29,354	951	930	2,333	12,621	19,714	1,140	0	1,140	328	812
5-10	7,730	12,455	56,524	322	2,094	2,231	28,985	40,852	2,660	0	2,660	741	1,919
10-15	5,510	9,743	68,392	217	3,225	5,216	12,534	48,803	3,476	0	3,476	795	2,681
15-20	3,812	7,219	65,882	342	3,479	5,722	11,173	47,600	3,581	0	3,581	652	2,929
20-25	2,634	5,381	58,887	77	3,327	3,973	9,248	43,080	3,348	1	3,349	514	2,835
25-30	1,903	3,889	52,047	59	2,957	3,680	7,932	38,236	3,054	0	3,054	370	2,684
30-35	1,481	3,208	47,960	255	2,563	3,781	7,554	35,816	2,902	0	2,902	327	2,574
35-40	1,172	2,661	43,754	324	2,203	2,875	6,922	32,578	2,663	0	2,663	287	2,375
40-45	930	2,100	39,524	72	1,850	2,046	5,698	30,253	2,509	0	2,509	252	2,257
45-50	849	2,006	40,309	53	1,773	2,666	6,056	30,541	2,549	0	2,549	231	2,318
50-60	1,187	2,795	64,911	339	2,569	4,680	9,369	49,493	4,162	0	4,162	336	3,826
60-70	810	2,019	52,320	103	1,793	2,811	7,559	40,389	3,429	0	3,429	245	3,184
70-80	584	1,522	43,612	85	1,306	2,929	6,412	33,602	2,862	0	2,862	201	2,661
80-90	415	1,018	35,017	85	952	1,973	4,593	27,689	2,384	0	2,384	169	2,215
90-100	318	853	30,071	102	726	1,055	3,942	24,742	2,139	0	2,139	137	2,002
100-250	1,231	3,187	181,479	716	2,834	6,473	21,350	152,474	13,349	0	13,349	723	12,626
250-500	251	635	85,076	2,104	524	2,169	9,150	75,731	6,741	0	6,741	384	6,357
500 +	162	429	239,616	1,280	338	3,197	27,686	210,442	18,805	0	18,805	622	18,183
<b>Quintile Distribution</b>													
First 20%	9,642	17,569	-65,153	2,661	176	23,950	4,986	3,574	218	0	218	38	179
Second 20%	9,642	14,195	36,173	299	1,141	1,514	11,204	24,550	1,449	0	1,449	437	1,011
Middle 20%	9,643	16,199	91,547	441	3,818	4,829	34,749	66,118	4,511	0	4,511	1,146	3,365
Fourth 20%	9,642	18,770	191,317	562	10,459	15,019	30,987	138,896	10,671	1	10,672	1,726	8,946
Next 15%	7,232	16,731	337,179	1,232	14,401	22,176	50,334	256,085	21,339	0	21,339	1,918	19,422
Next 4%	1,928	4,979	232,579	748	4,431	9,262	28,718	192,251	16,743	0	16,743	988	15,755
Top 1%	483	1,243	341,386	3,546	1,018	5,710	38,433	300,933	26,853	0	26,853	1,061	25,792
<b>Total</b>	<b>48,212</b>	<b>89,686</b>	<b>1,165,028</b>	<b>9,490</b>	<b>35,444</b>	<b>82,461</b>	<b>199,410</b>	<b>982,407</b>	<b>81,784</b>	<b>1</b>	<b>81,785</b>	<b>7,315</b>	<b>74,470</b>





# Appendices



**APPENDIX A:  
PERSONAL INCOME BRACKETS AND TAX RATES, 1930 TO PRESENT**

YEAR	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6	Bracket 7
<b>1930 -1932</b>							
Single and Separate	To 1,000	1,000 to 2,000	2,000 to 3,000	3,000 to 4,000	4,000 +		
Joint and Head-of-Household	To 2,000	2,000 to 4,000	4,000 to 6,000	6,000 to 8,000	8,000 +		
Tax Rate	1.0%	2.0%	3.0%	4.0%	5.0%		
<b>1933 - 1938</b>							
Single and Separate	To 1,000	1,000 to 2,000	2,000 to 3,000	3,000 to 4,000	4,000 to 5,000	5,000 +	
Joint and Head-of-Household	To 2,000	2,000 to 4,000	4,000 to 6,000	6,000 to 8,000	8,000 to 10,000	10,000 +	
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	
<b>1939 - 1946</b>							
Single and Separate	To 500	500 to 1,000	1,000 to 2,000	2,000 to 3,000	3,000 to 4,000	4,000 +	
Joint and Head-of-Household	To 1,000	1,000 to 2,000	2,000 to 4,000	4,000 to 6,000	6,000 to 8,000	8,000 +	
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	
<b>1947 - 1954</b>							
Single and Separate	To 500	500 to 1,000	1,000 to 2,000	2,000 to 3,000	3,000 to 4,000	4,000 to 5,000	5,000 +
Joint and Head-of-Household	To 1,000	1,000 to 2,000	2,000 to 4,000	4,000 to 6,000	6,000 to 8,000	8,000 to 10,000	10,000 +
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%
<b>1955 - 1956</b>							
Single and Separate	To 500	500 to 1,000	1,000 to 2,000	2,000 to 3,000	3,000 to 4,000	4,000 to 5,000	5,000 +
Joint and Head-of-Household	To 1,000	1,000 to 2,000	2,000 to 4,000	4,000 to 6,000	6,000 to 8,000	8,000 to 10,000	10,000 +
Tax Rate	2.90%	4.35%	5.80%	7.50%	8.70%	10.15%	11.60%
<b>1957 - 1968</b>							
Single and Separate	To 500	500 to 1,000	1,000 to 1,500	1,500 to 2,000	2,000 to 4,000	4,000 to 8,000	8,000 +
Joint and Head-of-Household	To 1,000	1,000 to 2,000	2,000 to 3,000	3,000 to 4,000	4,000 to 8,000	8,000 to 16,000	16,000 +
Tax Rate	3.0%	4.0%	5.0%	6.0%	7.0%	9.0%	9.5%
<b>1969 - 1981</b>							
Single and Separate	To 500	500 to 1,000	1,000 to 2,000	2,000 to 3,000	3,000 to 4,000	4,000 to 5,000	5,000 +
Joint and Head-of-Household	To 1,000	1,000 to 2,000	2,000 to 4,000	4,000 to 6,000	6,000 to 8,000	8,000 to 10,000	10,000 +
Tax Rate	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%
<b>1982 - 1984</b>							
Single and Separate	To 500	500 to 1,000	1,000 to 2,000	2,000 to 3,000	3,000 to 4,000	4,000 to 5,000	5,000 +
Joint and Head-of-Household	To 1,000	1,000 to 2,000	2,000 to 4,000	4,000 to 6,000	6,000 to 8,000	8,000 to 10,000	10,000 +
Tax Rate	4.2%	5.3%	6.5%	7.6%	8.7%	9.8%	10.8%
<b>1985 - 1986</b>							
Single and Separate	To 500	500 to 1,000	1,000 to 2,000	2,000 to 3,000	3,000 to 4,000	4,000 to 5,000	5,000 +
Joint and Head-of-Household	To 1,000	1,000 to 2,000	2,000 to 4,000	4,000 to 6,000	6,000 to 8,000	8,000 to 10,000	10,000 +
Tax Rate	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%
<hr/>							
	Single and Separate			Joint and Head of Household			
	Bracket 1	Bracket 2	Bracket 3	Bracket 1	Bracket 2	Bracket 3	
Tax Rate	5.0%	7.0%	9.0%	5.0%	7.0%	9.0%	
1987 - 1992	To 2,000	2,000 to 5,000	5,000 +	To 4,000	4,000 to 10,000	10,000 +	
1993*	To 2,050	2,050 to 5,150	5,150 +	To 4,100	4,100 to 10,300	10,300 +	
1994	To 2,100	2,100 to 5,250	5,250 +	To 4,200	4,200 to 10,500	10,500 +	
1995	To 2,150	2,150 to 5,400	5,400 +	To 4,300	4,300 to 10,800	10,800 +	
1996	To 2,200	2,200 to 5,550	5,550 +	To 4,400	4,400 to 11,100	11,100 +	
1997	To 2,250	2,250 to 5,700	5,700 +	To 4,500	4,500 to 11,400	11,400 +	
1998	To 2,300	2,300 to 5,800	5,800 +	To 4,600	4,600 to 11,600	11,600 +	
1999	To 2,350	2,350 to 5,900	5,900 +	To 4,700	4,700 to 11,800	11,800 +	

\* Starting in 1993, the tax brackets are indexed for inflation.

**APPENDIX B:  
PERSONAL EXEMPTION DEDUCTIONS  
AND EXEMPTION CREDITS  
(TAX YEARS 1930 TO PRESENT)**

**Personal Exemption Deductions 1930 - 1982**

Tax Years From	To	Deduction for Single Return	Deduction for Joint Return	Deduction for Each Dependent
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 - present**

Tax Year	Deduction Amount
1983	\$85
1984	\$85
1985	\$85
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

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

# Appendix C:

## Tax Law Changes 1980 to 1999

This appendix is a synopsis of tax law changes from 1980 to 1998 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 and 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. Beginning in tax year 1987, the personal exemption credit was indexed for inflation, using the Portland Consumer Price Index (CPI) as the gauge of inflation. See Appendices A and B for a chart of personal income tax rates and personal exemption deductions and credits over the years.

### Surplus Refunds

Under a law passed in 1979, the state must refund excess revenue to taxpayers when actual General Fund revenues come in more than 2 percent higher for the biennium than was forecast at the close of the legislative session in which the budget for that biennium was adopted. 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 revenues. 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.

Prior to 1994, both corporation and personal income tax surplus refunds were always made in the last year of the biennium through tax credits proportionately reducing the final tax liability of each tax filer. Under the kicker law, refunds were credited to taxpayers in 1985, 1987, and 1989 through tax credits on the return. The surplus percentages were 7.7 percent on 1985 returns, 16.6 percent on 1987 returns, and 9.8 percent on 1989 returns. The legislature overrode the law in 1991 by deciding not to allow a surplus refund credit on either personal or corporate taxes. In 1993 they overrode the law for corporate tax surplus refunds. Personal income tax filers were not due to receive a surplus refund because personal income and “all other” General Fund revenues came in slightly under the forecast.

The 1995 Legislature changed the law governing the way in which unanticipated surplus revenue is returned to personal income taxpayers. Up through 1993, refunds were made in the form of a credit on the tax return for the second year of the biennium. Starting in 1995, refunds were made as direct payments to taxpayers based on their tax liability for the first year of the biennium.

Personal income tax and “all other” General Fund revenues for the 1995 biennium exceeded the 1993 close-of-session estimate by \$163.6 million. In December 1995, filers entitled to a surplus refund based on their 1994 tax returns received a check in the mail for 6.27 percent of their 1994 tax liability. The \$431.5 million surplus refund for the 1997 biennium was distributed to 1996 taxpayers in November 1997 by checks for 14.37 percent of their 1996 tax liability. Again in 1999, filers of 1998 tax returns entitled to a surplus refund received checks for 6.57 percent of their 1998 tax liability. The total surplus refund for 1999 was \$164.2 million.

The Legislature did not change the way in which corporation income tax surplus refunds are returned to filers.

### 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.

### **1987 Tax Law Changes as a Result of the Federal Tax Reform Act of 1986 and other Oregon Changes**

Oregon personal income taxes were affected in several ways by federal tax laws that went into effect in tax year 1987.

#### *Federal changes in the computation of AGI:*

- Eliminated preferential treatment of capital gains, making capital gains 100 percent taxable.
- No longer allowed "passive activity" losses to shelter income from other sources.
- Modified the Accelerated Cost Recovery System (ACRS). The most significant change was the increase in the depreciation period for real estate investments.
- Repealed income averaging.
- Eliminated the dividend exclusion, the deduction for married couples when both work, and the moving expense deduction except as an itemized deduction.
- Added more stringent requirements on eligibility for the adjustment for Individual Retirement Account contributions.
- Added a new adjustment for self-employed health insurance deduction.

#### *Federal changes to personal exemptions and deductions:*

- Itemized deductions were curtailed in several ways: elimination of deduction for sales tax; more stringent limitations to medical expenses; and miscellaneous itemized deductions, and phase-out of deductions for consumer credit interest.
- The additional personal exemption for those 65 or older or blind was changed to an additional standard deduction.
- Persons claimed as another's dependent could no longer claim personal exemptions on their own returns. The standard deduction for those claim-

ing zero exemptions is the greater of \$500 or their earned income, up to the standard deduction amount of their filing status.

#### *Oregon changes in response to the federal changes:*

- Adopted the federal definition of AGI.
- Decreased the number of marginal tax brackets and reduced the Oregon maximum tax rate.
- Adopted the federal definition of itemized deductions.
- Changed the additional personal exemption for those 65 or older or blind 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.
- No longer allowed persons who can be claimed as another's dependent to claim personal exemptions on their own returns. The standard deduction for those claiming zero exemptions is the greater of \$500 or their earned income, up to the standard deduction amount of their filing status.

#### *Other Oregon changes:*

- Added a new exemption for disabled children.
- Indexed the personal exemption credit.
- Increased the credit for the permanently and totally disabled from 15 percent to 40 percent of the federal amount.
- Decrease the maximum subtraction for federal tax 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.
- Increased the standard deduction amounts for each filing status and removal of AGI as a factor in determining the standard deduction. The standard deduction amounts are: single, \$1,800; joint, \$3,000; head-of-household, \$2,640; and married-filing-separately, \$1,500.
- Increased the maximum subtraction for U. S. public retirement from \$3,400 to \$5,000 per person and the adoption of less restrictive requirements.

## **Tax Law Changes Since 1987**

### *Tax Year 1988:*

- Two new lines were added to 1988 federal Form 1040: Individual Retirement Account (IRA) distributions are reported separately from pension

income and capital gain distributions are reported separately from Schedule D capital gains.

- Two new credits were added to Oregon “Other credits”: dependent care assistance for employers and health insurance for small business employers.

#### *Tax Year 1989:*

- Beginning with tax year 1989, federal tax law allowed parents to elect to report minor children’s investment income on their own federal return rather than filing a separate return for each child. Oregon did not adopt the federal method of computing the child’s tax liability, so a new addition for “federal election on interest and dividends of a minor child” was added to Oregon forms.
- Oregon’s child care credit computation changed. A separate Oregon rate schedule based on federal taxable income was applied to federally allowed child care expenses.

#### *Tax Year 1990:*

- The United States public retirement subtraction was no longer limited to \$5,000 per person.
- Federal tax law required that filers pay interest on the deferred tax liability for certain installment sales. Oregon required that filers compute interest using the current Oregon interest rate and add the interest to Oregon tax before credits.

#### *Tax Year 1991:*

- On the federal income tax return, itemized deductions (except medical and dental expenses, investment interest expense, non-business casualty and theft losses, and gambling losses) were limited for filers with adjusted gross income over \$100,000 (\$50,000 for married-filing-separate returns).
- Federal personal exemption deductions were limited for filers with adjusted gross income over thresholds based on filing status: joint returns, \$150,000; single returns, \$100,000; head-of-household returns, \$125,000; and married-filing-separate returns, \$75,000.
- 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 over who meet the

income limit and have retirement income, public or private.

- Other subtractions from Oregon income were expanded to include: 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 deductions, active duty pay for Persian Gulf service and other service outside Oregon, and underground storage tanks pollution grants.
- Credits for bone marrow programs, child development contributions, and youth apprenticeship programs were added to other credits.
- The Homeowner and Renter Refund Program (HARRP) was eliminated, and the Elderly Rental Assistance Program (ERA) was expanded.

#### *Tax Year 1992:*

- On the federal income tax return, the adjusted gross income threshold for limiting itemized deductions was increased to \$105,250 (\$52,625 if married-filing-separately).
- The thresholds for limiting federal personal exemption deductions were increased to: joint returns, \$157,900; single returns, \$105,250; head-of-household returns, \$131,550; and married-filing-separate returns, \$78,950.
- 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.
- On the Oregon return, military active duty pay earned outside Oregon continued as an other subtraction.
- Other credits expanded to include: a credit for the involuntary moving of a mobile home and a credit for small business employers who provide medical insurance for their employees or to employees who purchase their own insurance, either through the Oregon Medical Insurance Pool or under one of the plans provided through the Insurance Pool Governing Board. Other credits for business energy, pollution control, and reclaimed plastics were limited to those giving preference to Oregon producers of the recycled materials.
- The credit for income tax paid to another state was changed so it is claimed on the nonresident return of people taxed by both Oregon and one of the following: Arizona, California, Indiana,

Virginia, or Guam. For income taxed by other states, Oregon allows the credit to Oregon residents.

### *Tax Year 1993:*

- The thresholds for limiting federal itemized deductions were increased to \$108,450 or \$54,225 if married filing a separate return.
- The thresholds for limiting federal personal exemption deductions were increased: joint returns, \$162,700; single returns, \$108,450; head-of-household returns, \$135,600; and married-filing-separate returns, \$81,350.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals was reinstated retroactive to June 30, 1992. Oregon allows this deduction under a separate law.
- The following federal law changes were not allowed on Oregon returns for 1993, but the 1995 legislative session reconnected retroactively:
  - Employer-provided educational assistance deduction.
  - Depreciation of nonresidential real property placed in service on or after May 13, 1993.
  - Expensing of qualifying assets (section 179 expenses).
  - Deduction for business meals and entertainment expenses.
- On the Oregon return, active duty pay income continued to be subtracted as an other subtraction.
- The eligibility age for Oregon's retirement income credit and special medical deduction increased to 59.
- Credit for income tax paid to another state were to be taken on the nonresident return if income is taxed by Oregon and one of the following: Arizona, California, Indiana, or Virginia.
- Three credits included as "Other Credits" were revised:
  - Disabled child was expanded to include serious emotional disturbance and traumatic brain injury.
  - Rural medical practice no longer had a required three-year period.
  - Crop gleaning was extended indefinitely.

- The minimum amount for a refund check increased to \$5.
- The requirements for computing estimated tax for 1994 changed.

### *Tax Year 1994:*

- The thresholds for federal limitations for itemized deductions were increased to \$111,800 or \$55,900 if married filing a separate return.
- The thresholds for limiting federal personal exemption deductions were increased: joint returns, \$167,700; single returns, \$111,800; head-of-household returns, \$139,750; and married-filing-separate returns, \$83,850.
- Capital gain distributions were reported with capital gains rather than on a separate line.
- 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, and some of the requirements were made more stringent. For 1994 returns, Oregon followed prior federal law until the Legislature reconnected to federal law as of April 15, 1995.
- Other federal law provisions affected by the reconnect:
  - Employer-provided educational assistance deductions.
  - Depreciation of nonresidential real property.
  - Amortization of goodwill and related intangibles.
  - Business meals and entertainment deductions.
  - The election to expense certain tangible property (section 179 expenses).

### *Tax Year 1995:*

- The thresholds for federal limitations for itemized deductions were increased to \$114,700 or \$57,350 if married-filing-separate.
- The thresholds for limiting federal personal exemption deductions were increased: joint returns, \$172,050; single returns, \$114,700; head-of-household returns, \$143,350; and married-filing-separate returns, \$86,025.



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

### *Tax Year 1996:*

- **Federal Law:**

- Federal tax rates were 15, 28, 31, 36, and 39.6 percent except for capital gains, which were taxed at 28 percent.
- Federal personal exemptions were \$2,550. The phaseout thresholds were \$176,950 for joint returns, \$147,450 for head-of-household returns, \$117,950 for single returns, and \$88,475 for married-filing-separate returns.
- The thresholds for federal limitations for itemized deductions were increased to \$117,950 or \$58,975 if married filing a separate return.

- **Oregon Law:**

- Certain depreciation differences due to the Omnibus Budget Reconciliation Act of 1993 required a one-time adjustment on the 1996 tax return or an amended 1993 or 1994 return. 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.
- 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:*

- Oregon law became permanently tied to federal law. Most items are treated the same way on Oregon and federal returns.

- **Federal Law:**

- Federal tax rates were 15, 28, 31, 36, and 39.6 percent except for capital gains. For individuals, the maximum long-term capital gains tax rates for sales or exchanges of property after May 6, 1997, were 20 percent for taxpayers in the 28 percent or greater tax bracket, and 10 percent for taxpayers in the 15 percent tax bracket.
- Standard deductions were \$4,150 for single filers, \$6,900 for joint returns, \$3,450 for married-filing-separate returns, and \$6,050 for head-of-household. Additional standard deductions for those over age 65 or blind were \$1,000 for single or head-of-household filers and \$800 for married filing either joint or separate returns. For filers with zero exemptions, the standard deduction was the larger of \$650 or the amount of earned income up to the amount of the appropriate standard deduction based on filing status.
- Itemized deductions were limited for taxpayers with adjusted gross income over \$121,200, (\$60,600 if married filing a separate return).
- Deductions for personal exemptions increased to \$2,650. The deduction was phased out for high income taxpayers with adjusted gross income over \$181,800 for joint returns, \$151,500 for head-of-household returns, \$121,200 for single returns, or \$90,900 for separate returns.
- 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:**

- The standard deduction for a person who can be claimed on another's tax return was increased to the greater of \$650 or the amount of earned income up to the standard deduction for the person's filing status.
- Two new credits began in 1997, the earned income credit and the working family

credit. The earned income credit is equal to 5 percent of the federal earned income credit. The amount of working family credit depends upon household size and adjusted gross income. Both new credits may be taken together with the child care credit, but the total of all Oregon credits cannot exceed the Oregon tax.

- The minimum age requirement for the retirement income credit and special Oregon medical deduction was increased 61. Effective January 1, 1996, the credit is 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 need to amend their 1996 returns due to this tax law change.

### *Tax Year 1998:*

#### • **Federal Law:**

- Federal tax rates were 15, 28, 31, 36, and 39.6 percent except for capital gains. For individuals, the maximum long-term capital gain tax rates for sales or exchanges of property were 20 percent for taxpayers in the 28 percent or greater tax bracket, and 10 percent for taxpayers in the 15 percent tax bracket.
- Standard deductions were \$4,250 for single filers, \$7,100 for joint returns, \$3,550 for married-filing-separate returns, and \$6,250 for head-of-household. Additional standard deductions for those over age 65 or blind were \$1,050 for single or head-of-household filers and \$850 for married filing either joint or separate returns. For filers with zero exemptions, the standard deduction was the larger of \$700 or the amount of earned income up to the amount of the appropriate standard deduction based on filing status.
- Itemized deductions were limited for taxpayers with adjusted gross income over \$124,500, (\$62,250 if married-filing-separate).
- Deductions for personal exemptions increased to \$2,700. The deduction is phased out for high income taxpayers with adjusted gross income over \$186,800 for joint returns, \$155,650 for head-of-household returns, \$124,500 for single returns, or \$93,400 for separate returns.

- Student loan interest was a new federal adjustment allowed to persons who are paying interest on a qualified student loan, are not claimed as a dependent on someone's tax return, and have adjusted gross income less than \$55,000 on a single return or \$75,000 on a joint return. The deduction was limited to \$1,000.

- Three new tax credits could be claimed, a child tax credit and two education credits. The child credit had a maximum of \$400 for each qualifying child. The education credits were the Hope credit with a maximum of \$1,500 for qualified expenses for each student who qualifies, and the lifetime learning credit with a maximum of \$1,000 per return.

#### • **Oregon Law:**

- The standard deduction for a person who can be claimed on another's tax return was increased to the greater of \$700 or the amount of earned income up to the standard deduction for the person's filing status.
- Filers of full-year Oregon returns can subtract from federal adjusted gross income the portion of federal pension that was earned before October 1, 1991.
- The minimum age requirement for retirement income credit and special Oregon medical deduction increased to 61.

### *Tax Year 1999:*

#### • **Federal Law:**

- Standard deductions were \$4,300 for single filers, \$7,200 for joint returns, \$3,600 for married-filing-separate returns, and \$6,350 for head-of-household. Additional standard deductions for those over age 65 or blind were \$1,050 for single or head-of-household filers and \$850 for married filing either joint or separate returns. For filers with zero exemptions, the standard deduction was the larger of \$700 or the amount of earned income up to the amount of the appropriate standard deduction based on filing status.
- Itemized deductions were limited for taxpayers with adjusted gross income over \$126,600, (\$63,300 if married-filing-separate).
- Deductions for personal exemptions increased to \$2,750. The deduction is phased

out for high income taxpayers with adjusted gross income over \$189,950 for joint returns, \$158,300 for head-of-household returns, \$126,600 for single returns, or \$94,975 for separate returns.

- The maximum Student loan interest deduction increased to \$1,500.
- The maximum child credit increased to \$500 for each qualifying child.

- **Oregon Law:**

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

# Appendix D:

## 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 Oregon Form 40 or line 11 on Oregon Form 40S 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, Keogh retirement plan and 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<sup>st</sup>, 1999 to June 30<sup>th</sup>, 2001 is referred to as the 1999-2001 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.** Nonschedule 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 credit, retire-

ment income credit, credit for elderly, child 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 any of the following:

- 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

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

**Effective tax rate.** The ratio of a taxpayer's tax liability to 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 \$134 credit for each exemption claimed on a 1999 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 expenses, 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

whether there are zero, one, or more than one dependent.

**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 \$3,000 per return (\$1,500 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 itemize and meet the age requirement are 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 increases by one year every two years until it reaches 62.

**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 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 data base 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 restric-

tions 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 and increases by one year every two years until it reaches 62.

**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. The refund was given as a tax credit in 1985, 1987, and 1989. The 1995 Legislature changed the law governing the way in which surplus revenue is returned to personal income taxpayers. 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 credit.** A credit available to low income families with qualifying child care expenses. The amount is based on adjusted gross income and household size.