

# Oregon Personal Income Tax Statistics

Tax Year 2004



150-101-406 (Rev. 5-06)

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# **Oregon Personal Income Tax Statistics**

**Tax Year 2004**

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



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## I. Introduction

The personal income tax, Oregon's largest source of revenue, accounted for 86 percent of the General Fund for the 2003–2005 biennium. Because it is the state's primary revenue source, information about this tax program is valuable to businesses, government officials, policymakers, and taxpayers, as well as the general public.

The purpose of this publication is to provide a foundation for understanding Oregon's personal income tax and to present statistical summaries of information about the personal income tax system. This edition of *Oregon Personal Income Tax Statistics* provides detailed statistics for tax year 2004 as well as historical tables and graphs comparing 2004 to previous years. The information is based on 2004 income tax returns received by the Department of Revenue in the 2005 calendar year.

This chapter highlights key statistics such as the number of filers, total income, and total tax liability for 2003 and 2004. It also outlines the structure of the report and explains how personal income tax is currently calculated, including a diagram outlining its main components. Chapter II provides an historical summary of returns and the following components: income and tax, adjustments, additions, subtractions, deductions, and credits.

Chapter III, the largest chapter, contains a series of tables detailing different components of the tax system for various groups of taxpayers. The tables provide data based on both an adjusted gross income distribution and an income quintile distribution. Other tables provide information by county or city.

Finally, the Appendices provide a history of the income tax brackets and rates (Oregon and federal); the Oregon exemption deduction and credit; federal personal exemptions and standard deductions; the 2 percent surplus refund (kicker); income tax law changes since 1980; a description of the data compiled in this report; and a glossary of terms.

### Highlights

- Tax year 2004 marked several records. The number of returns, the total Oregon adjusted gross income (AGI), and the total tax liability each reached higher values than any previous tax year.
- For tax year 2004, the Oregon Department of Revenue received over 1.65 million personal income tax returns, a 2.6 percent increase from 2003.
- The total Oregon adjusted gross income of 2004 Oregon filers grew to \$74.6 billion, up 8.9 percent from 2003.

### Oregon Personal Income Tax Selected Statistics, 2003 and 2004

(Dollars in millions except where indicated)

	2003	2004	% Change
<b>Number of Returns</b>	<b>1,611,785</b>	<b>1,653,203</b>	<b>2.6%</b>
Full-Year	1,430,750	1,461,735	2.2%
Part-Year & Nonresident	181,035	191,468	5.8%
<b>Adjusted Gross Income</b>	<b>\$68,464</b>	<b>\$74,577</b>	<b>8.9%</b>
Full-Year	\$63,958	\$69,415	8.5%
Part-Year & Nonresident	\$4,506	\$5,162	14.6%
<b>Taxable Income</b>	<b>\$52,712</b>	<b>\$57,654</b>	<b>9.4%</b>
Full-Year	\$48,772	\$53,181	9.0%
Part-Year & Nonresident	\$3,940	\$4,473	13.5%
<b>Tax Liability <sup>1</sup></b>	<b>\$3,858</b>	<b>\$4,245</b>	<b>10.0%</b>
Full-Year	\$3,588	\$3,939	9.8%
Part-Year & Nonresident	\$269	\$306	13.5%
<b>Avg. AGI (dollars)</b>	<b>\$42,477</b>	<b>\$45,111</b>	<b>6.2%</b>
Full-Year	\$44,703	\$47,488	6.2%
Part-Year & Nonresident	\$24,891	\$26,962	8.3%
<b>Avg. Tax Liability (dollars)</b>	<b>\$2,393</b>	<b>\$2,568</b>	<b>7.3%</b>
Full-Year	\$2,508	\$2,695	7.5%
Part-Year & Nonresident	\$1,488	\$1,597	7.3%
<b>Effective Tax Rate <sup>2</sup></b>	<b>5.6%</b>	<b>5.7%</b>	<b>1.0%</b>
Full-Year	5.6%	5.7%	1.2%
Part-Year & Nonresident	6.0%	5.9%	-0.9%

<sup>1</sup> Tax liability differs from 2003 publication. See the Note in the Introduction.

<sup>2</sup> Tax liability divided by adjusted gross income.

- The average AGI for all filers was \$45,111, 6.2 percent above the 2003 level. For full-year resident filers, the average AGI was \$47,488.
- The 2004 total tax liability for all filers was \$4.2 billion, up 10 percent from 2003. This is the second year of increasing liability.
- The average tax liability for all filers was \$2,568, growing 7.3 percent from \$2,393 in 2003. Tax liability for full-year filers was \$2,695 in 2004.
- The number of taxpayers choosing to file their return electronically grew 34 percent from 2003 to roughly 748,000. Electronic returns now represent 45 percent of all returns.

## Report Structure

Because the starting point on Oregon's main tax form (Form 40) is federal adjusted gross income (AGI), this report includes information found on the federal tax forms — components of income and federal adjustments (gross income minus adjustments equals AGI).<sup>1</sup>

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

- **Income and Tax** – The components of income are listed on the federal form and include wages, interest, and capital gains. The total of these components is referred to as gross income. Tax refers to the tax amount reported on the 2004 Oregon tax forms.
- **Adjustments** – These elements on the federal form are deductions (often referred to as “above-the-line deductions”) that all filers are allowed to take, including those who claim the standard deduction. They reduce the amount of income that is taxed. Examples include IRA contributions, moving expenses, and student loan interest. Gross income reduced by adjustments is referred to as federal adjusted gross income.
- **Additions** – These elements represent income that the federal government does not tax, but Oregon does. They are added to AGI on the Oregon form. Examples include interest on government bonds of other states and long-term care insurance premiums (if claiming a federal deduction and an Oregon credit for those premiums).
- **Subtractions** – These elements represent income that the federal government taxes, but Oregon does not. They are subtracted from AGI on the Oregon form. Examples include Social Security income and federal pension income.
- **Deductions** – Taxpayers are allowed to reduce the amount of income that is taxed by the total of their itemized deductions or the standard deduction, whichever is greater. Oregon allows the same itemized deductions as the federal government with two exceptions: (1) Oregon does not allow a deduction for state income taxes; and (2) Oregon does allow a deduction for certain medical expenses for elderly taxpayers. Examples of itemized deductions include property taxes paid, charitable gifts, and mortgage interest.

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

- **Credits** – These elements reduce tax liability on a dollar-for-dollar basis. Two credits are refundable while all others are non-refundable. If total credits exceed gross tax liability (tax before credits are applied), then part of the non-refundable credits remain unused, although some could be carried over to subsequent years. Refundable credits, on the other hand, can be viewed as a payment by taxpayers. The credit is first used to reduce tax, but if the tax is reduced to zero, any unused credit is refunded to the taxpayer.

Chapter II, “2004 Summary and Historical Trends,” discusses each of the components in an historical context. Key figures from 2004 are compared to historical numbers to show trends and changes over time. Chapter III contains tables that provide detailed information for various groups of taxpayers for tax year 2004 only. For tables that include part-year resident and nonresident returns, only the Oregon portion of income is used.

Most exhibits and tables in Chapters I and II are devoted to full-year resident returns (as opposed to part-year resident and non-resident returns), which represent about 88 percent of all returns and constitute the most stable base for statistical inference. Focusing on full-year resident returns provides a clearer understanding of the income tax program for two reasons. First, the calculations involved with full-year returns are more straightforward because they do not involve the sharing of any income, deductions, or credits among states. Second, part-year resident and nonresident returns may reflect significant amounts of income and deductions that are not related to economic activity in Oregon.

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

The two key pieces of information to knowing what data are in a given table are the letter designation and the group of taxpayers listed at the top of each table. Tables that have the same letter designation contain the same data but for different groups of taxpayers. For example, Table A provides a summary of total income and tax, so there is a “Table A” for full-year resident returns, part-year resident returns, each county, etc. For a more complete description of these tables, refer to page 33.

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

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

## Note About Tax Liability Definition

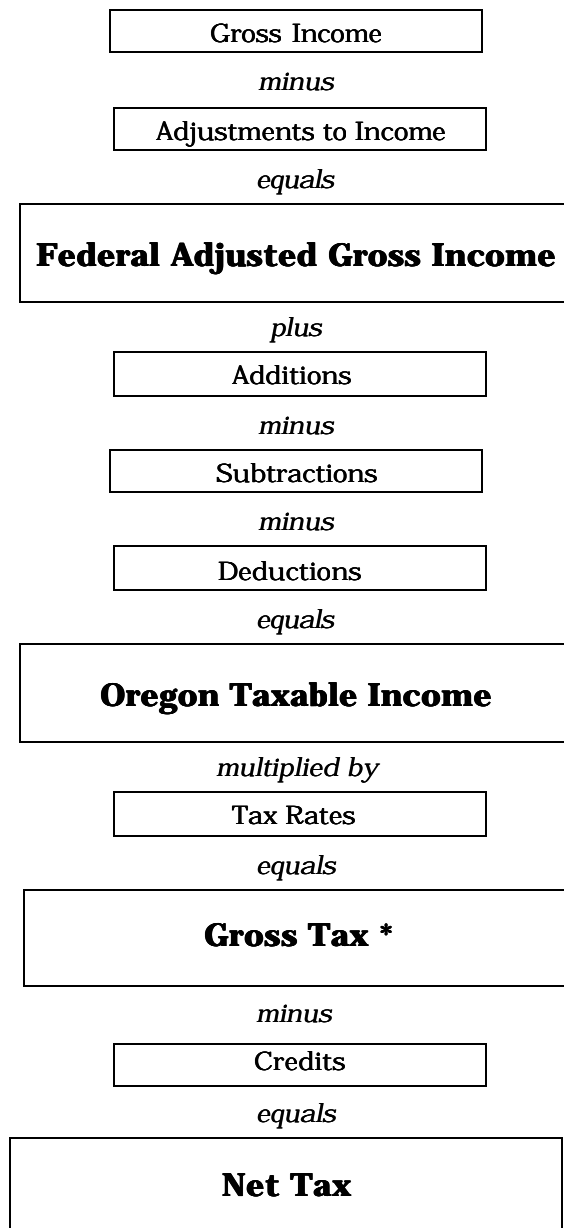
The 2004 version of this publication uses a slightly different definition of *tax liability* as compared to the 2003 version. The difference concerns the treatment of refundable credit amounts. For the 2003 version, a filer could have a negative value for tax liability if they had a Working Family Childcare Credit (WFC) amount that exceeded their pre-WFC tax liability. These filers pay no tax and receive a refund of the excess credit amount as if the credit were a payment of tax. In forming descriptive totals of tax liability for 2003, this publication treated such filers as having a negative tax liability, thereby reducing the total tax liability by roughly \$12 million.

In this version of the publication, totals and averages of tax liability treat these filers as having zero tax liability. Such filers are termed *nontaxable*. All values referring to 2003 tax liability have been adapted for this version of the publication to use the new definition. See the Credits section for further description of the WFC (page 23).

## Personal Income Tax Calculation

From 1997 to 2002, Oregon personal income tax law was continuously tied to the federal definition of taxable income. Oregon law automatically adopted changes made at the federal level that affected taxable income. The 2003 Legislature suspended this “rolling reconnect” for tax years 2003 through 2005. In 2005, the Legislature again established a rolling reconnect to the federal definition of taxable income (other definitions were connected to the federal law as of the end of 2004). The diagram below shows the full-year resident tax computation. See the next page for details about specific elements.

### How Oregon Personal Income Tax is Computed



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

The following examples are elements from the preceding diagram:

**Gross income includes:**

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

**Adjustments to income include:**

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

**Additions include:**

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

**Subtractions include:**

- Oregon income tax refunds
- Social Security income
- Federal income tax (up to \$4,000 or \$2,000 if married filing separately)
- Federal pension income
- U.S. bond interest
- Military active duty pay
- Scholarship awards used for housing expenses

**Deductions (standard or itemized):**

- **Standard deduction:**
  - \$3,445 if joint filer, or
  - \$2,770 if head of household filer, or
  - \$1,720 if single filer, or
  - \$1,720 if married filing separately, or
  - One of the listed four amounts plus an additional \$1,000 for each taxpayer age at least 65 or blind. The additional amount is \$1,200 for single and head-of-household filers.
- **Itemized deductions include:**
  - Medical and dental expenses
  - Property taxes
  - Home mortgage interest
  - Investment interest
  - Charitable gifts
  - Casualty or theft losses
  - Special medical deduction

**Tax credits include:**

- Personal exemption of \$151
- Earned income
- Working family childcare (refundable)
- Child and dependent care
- Political contribution
- Elderly or permanently disabled
- Retirement income
- Income tax paid to other states



**Tax Rates**

The tax rates and brackets for tax year 2004 are in the table below. The rates are applied to Oregon taxable income of taxpayers represented by individual returns. Income for returns with filing status of single or married filing separately is subject to lower brackets. Income for returns with filing status of either joint or head of household is subject to higher brackets. The three tax rates have not changed since 1987, but the tax brackets have been indexed for inflation since 1993, and currently use the U.S. City Average Consumer Price Index (CPI) as the gauge of inflation.

<b>For persons filing single or married filing separately</b>	
<b>2004</b>	If taxable income is:
<b>Tax Rates</b>	then tax is:
	Not over \$2,600 ..... 5% of taxable income
	Over \$2,600 but not over \$6,500 ..... \$130 plus 7% of excess over \$2,550
	Over \$6,500 ..... \$403 plus 9% of excess over \$6,350
<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 \$5,200 ..... 5% of taxable income
	Over \$5,200 but not over \$13,000..... \$260 plus 7% of excess over \$5,100
	Over \$13,000 ..... \$806 plus 9% of excess over \$12,700

For part-year residents, tax rates are applied to federal income (the sum of Oregon and non-Oregon income). The resulting tax is apportioned to Oregon based on the ratio of Oregon income to federal income. For nonresidents, federal tax and standard or itemized deductions are prorated based on the ratio of Oregon income to federal income and the tax rates are applied to income from Oregon sources.

Some Oregon credits, such as the exemption credit, child and dependent care credit, and credit for the elderly or the disabled, are prorated for part-year residents and nonresidents.

A history of Oregon tax rates and brackets is on page 181. For additional information, please refer to the Oregon Department of Revenue's *Publication 17½, Oregon Individual Income Tax Guide*, 2004 edition. For additional information on adjustments, deductions, subtractions, and credits, refer to the *State of Oregon 2005–07 Tax Expenditure Report*. This publication is available on the web at <http://egov.oregon.gov/DOR/STATS/statistics.shtml>.



## II. 2004 Summary and Historical Trends

In this chapter, data for the 2004 tax year are summarized and compared to data from previous years. The number and types of returns filed are discussed first, followed by income and tax trends. Summaries of adjustments, additions, subtractions, deductions, and credits are followed by information on part-year filers and county level data. When making year-to-year comparisons, tax law changes should be considered. Appendix F provides a synopsis of tax law changes affecting tax years 1980–2004. Appendix G provides detail about the data on which this report is based.

### Returns

Exhibit 1 shows the number of 2004 returns by form type and filing status. Full-year residents are required to use either Form 40 or Form 40S, part-year residents Form 40P, and non-residents Form 40N. Of the 1.65 million returns filed for tax year 2004, roughly 72 percent (1.18 million) used Oregon's Form 40. Full-year residents are allowed to use Form 40S only if they meet certain requirements, including using the standard deduction and having income from only wages, interest, ordinary dividends, and unemployment compensation.

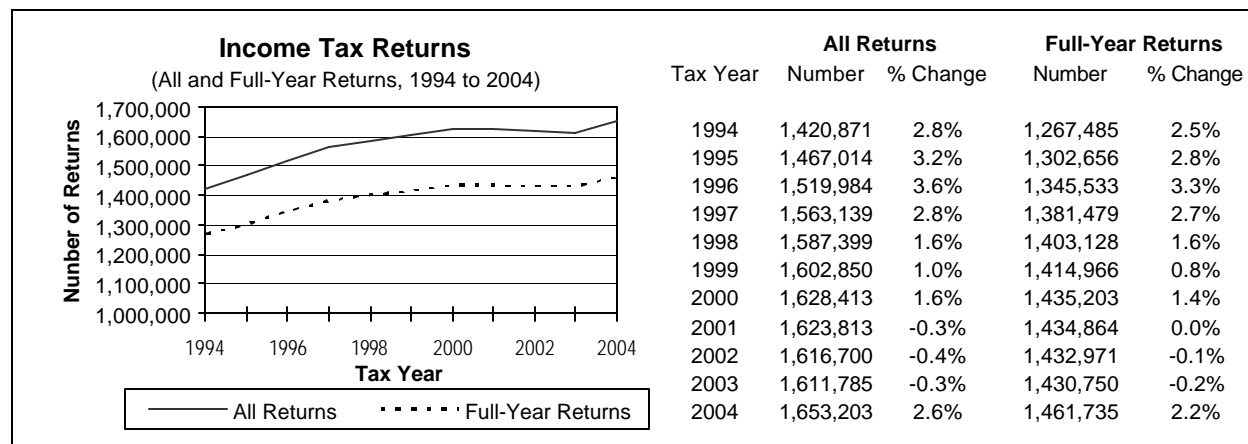
#### EXHIBIT 1

All 2004 Returns	Single	Joint	Married- Filing- Separately	Head-of- Household	Qualifying Widow(er)	Total
<b>Long Form (40)</b>	451,526	602,151	15,282	114,532	806	1,184,297
<b>Non-Resident (40N)</b>	42,333	71,637	2,589	9,217	60	125,836
<b>Part-Year (40P)</b>	33,839	25,224	1,556	4,998	15	65,632
<b>Short Form (40S)</b>	191,895	38,014	4,139	43,307	83	277,438
<b>Total</b>	<b>719,593</b>	<b>737,026</b>	<b>23,566</b>	<b>172,054</b>	<b>964</b>	<b>1,653,203</b>

### Returns – Historical Trends

Following three years of decline in the number of income tax returns, the number of 2004 returns increased, exceeding the previous peak number found in tax year 2000. Growth was seen in both resident and non-resident returns. It is most likely due to underlying increases in employment and improvements in economic conditions. Exhibit 2 shows the trend in returns filed since 1994 for all returns and full-year resident returns.

#### EXHIBIT 2



The table to the right shows the number of filers in each tax bracket. In 2004, Oregon’s top tax rate of 9 percent took effect at \$6,500 of taxable income for single filers and \$13,000 for joint filers. Most filers (70 percent) have some income taxed at the top rate. It should be noted that a portion of the income of these taxpayers is also taxed at the 5 and 7 percent rates. There was no significant change in the percentage of returns at each bracket as compared to tax year 2003.

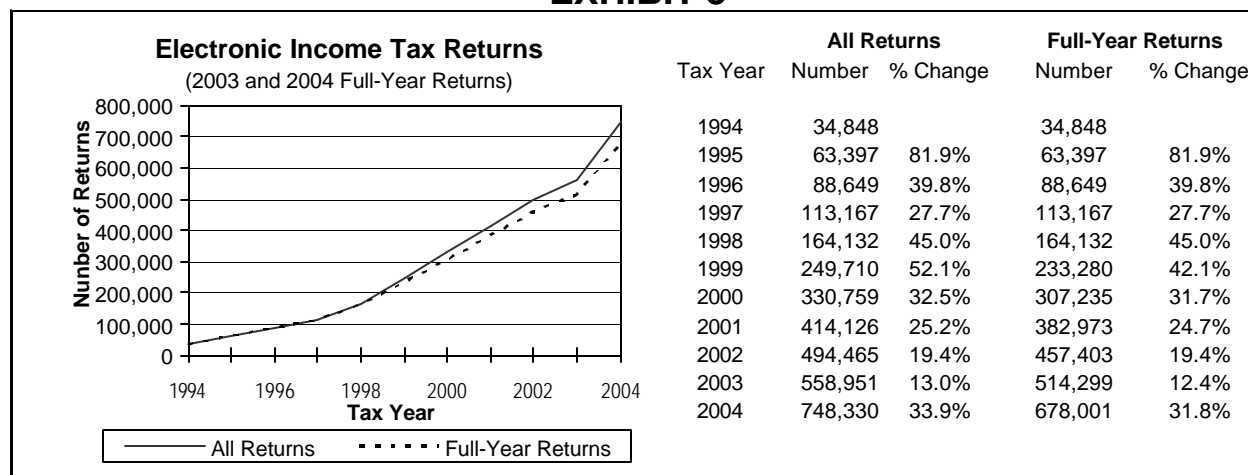
	All 2004 Returns	
	Returns	Share
No Taxable Income	139,176	8.4%
5% bracket	148,850	9.0%
7% bracket	210,030	12.7%
9% bracket	1,155,147	69.9%

**Electronic Returns**

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

There was strong growth in electronic filing for 2004. This can be attributed to several factors. The IRS introduced ‘e-services,’ a web incentive service for tax preparers who e-file. Additionally, more software companies supported Oregon electronic filing and more e-filing training was offered to tax preparers by the IRS and Department of Revenue. Growth was stronger among non-resident and part-year resident returns than full-year returns. This is likely associated with e-file mandates in other states.

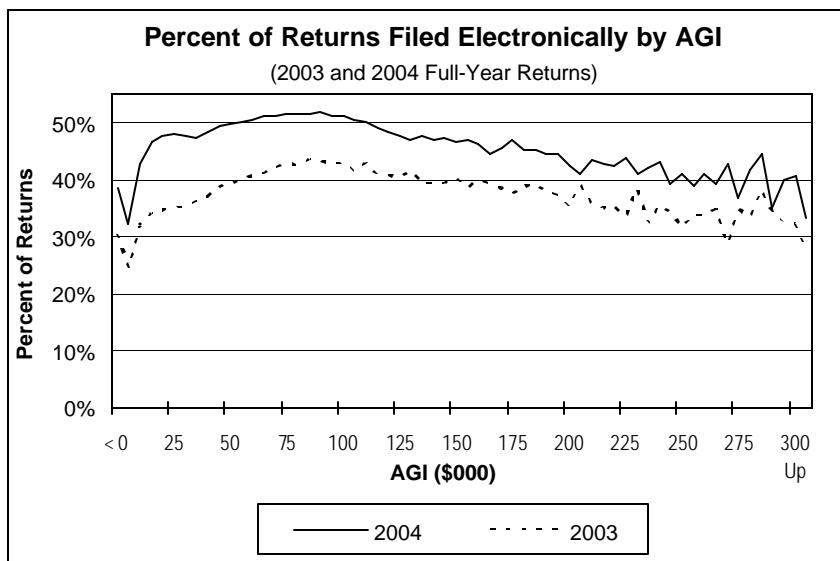
**EXHIBIT 3**



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

Exhibit 4 shows the percent of full-year electronic filers by income level for 2003 and 2004. The exhibit shows that for both 2003 and 2004, as incomes rise, filers were less likely to file an electronic return. It also shows that the increase in the percentage of electronic filers seen in 2004 occurred over all income levels, with somewhat stronger growth for those with income around \$20,000. Though not shown here, it is also true that the increase occurred across the full range of filer ages.

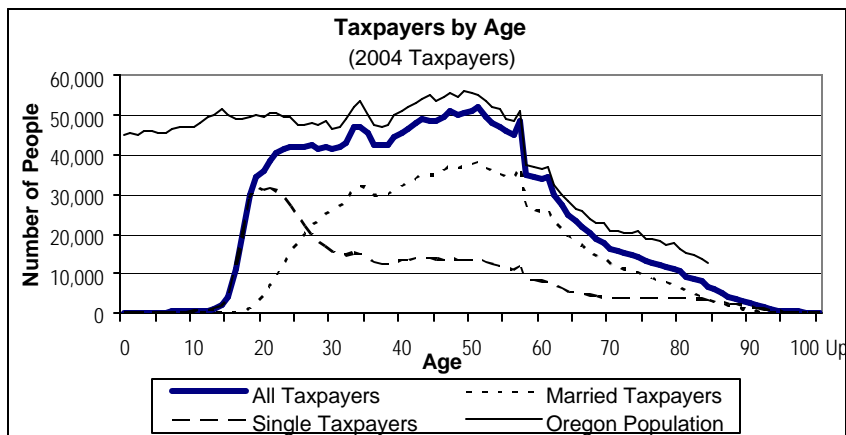
**EXHIBIT 4**



**Age of Taxpayers**

Exhibits 4 and 5 show information on returns filed by age of the taxpayers represented (i.e., for joint returns both the primary and the spouse are represented). There was at least one return filed for every age between 0 (younger than 1 year old) and 100, as well as many filers above the age of 100. (If parents set up investments in the child’s name, then taxable income from the investment would require a return to be filed in the child’s name.) The estimated number of Oregonians at each age is also displayed for reference; note that Oregon income taxpayers are not all Oregonians.

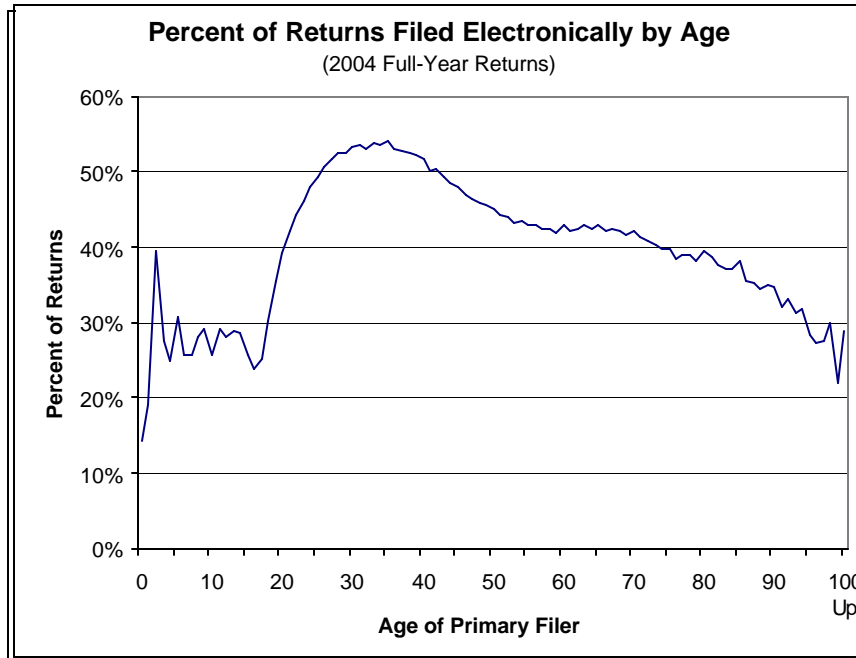
**EXHIBIT 5**



Age is not known for some taxpayers, so some are not represented. The chart represents 2.36 million taxpayers including non-residents. Oregon population age is based on Department of Administrative Services data.

Exhibit 6 shows the percentage of all electronic returns by age of the primary filer. At least half of filers between ages 26 to 42 filed electronically. Filers 35 years old were most likely to file electronically (55 percent). This is a significant increase over the previous year's peak of 41 percent (which occurred at a slightly older age).

**EXHIBIT 6**



### Income and Tax

Exhibit 7 is a summary of the number of returns, adjusted gross income (AGI), and Oregon tax liability by residency status. Full-year resident returns account for 88 percent of the returns and 93 percent of Oregon AGI and tax liability in 2004. This is nearly identical to the previous year, except for the overall increase in the number of returns.

**EXHIBIT 7**

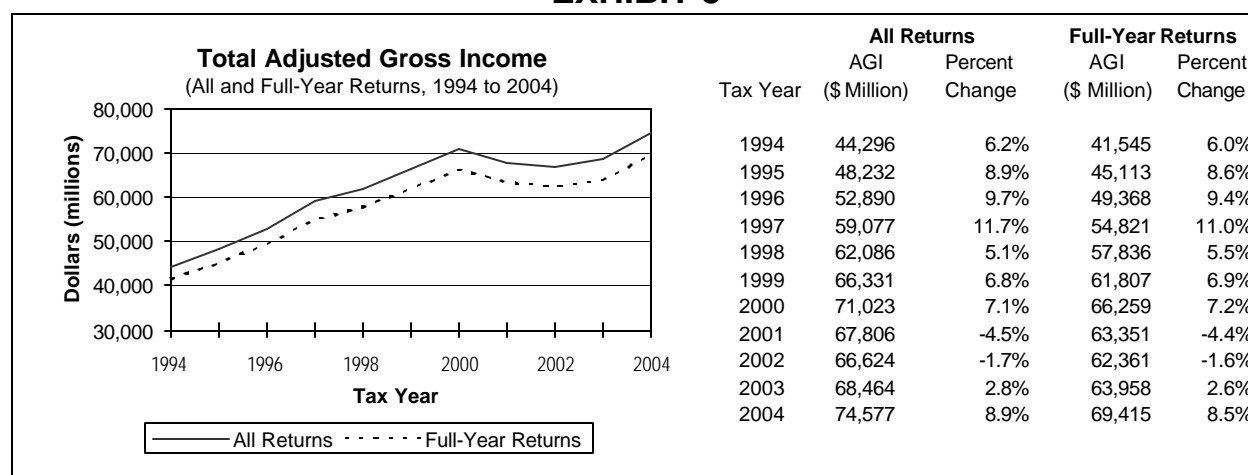
Return Type (All 2004 Returns)	Returns		AGI		Tax Liability	
	Number	Percent	\$ (Million)	Percent	\$ (Million)	Percent
<b>Full-Year (40 &amp; 40S)</b>	1,461,735	88%	69,415	93%	3,939	93%
<b>Non-Resident (40N)</b>	125,836	8%	3,609	5%	215	5%
<b>Part-Year (40P)</b>	65,632	4%	1,553	2%	91	2%
<b>Total</b>	<b>1,653,203</b>	<b>100%</b>	<b>74,577</b>	<b>100%</b>	<b>4,245</b>	<b>100%</b>

### Income – Historical Trends

Total Oregon adjusted gross income (AGI) increased by 8.9 percent to \$74.5 billion. This exceeds the previous peak amount of \$71 billion for tax year 2000. Exhibit 8 shows the level of AGI for tax years 1994 to 2004. Between 1994 and 2000, AGI grew 8.2 percent annually; from 2000 to 2002 it fell by an average of 3.1 percent per year, followed by 5.8 percent annual growth from 2002 to 2004.

Nearly half the total growth was led by increased wage income which grew by 6 percent, while 44 percent growth in capital gains accounted for another 25 percent of the total growth (based on full-year residents). As Exhibit 8 shows, the greatest one-year growth was in 1997, when AGI grew by 11.7 percent, led by strong growth in capital gains. The federal Taxpayer Relief Act of 1997 reduced the capital gains rate and taxable gains increased 42 percent from \$2.9 billion in 1996 to \$4.1 billion in 1997. Since 1994, full-year resident filers accounted for about 93 percent of the total AGI.

**EXHIBIT 8**

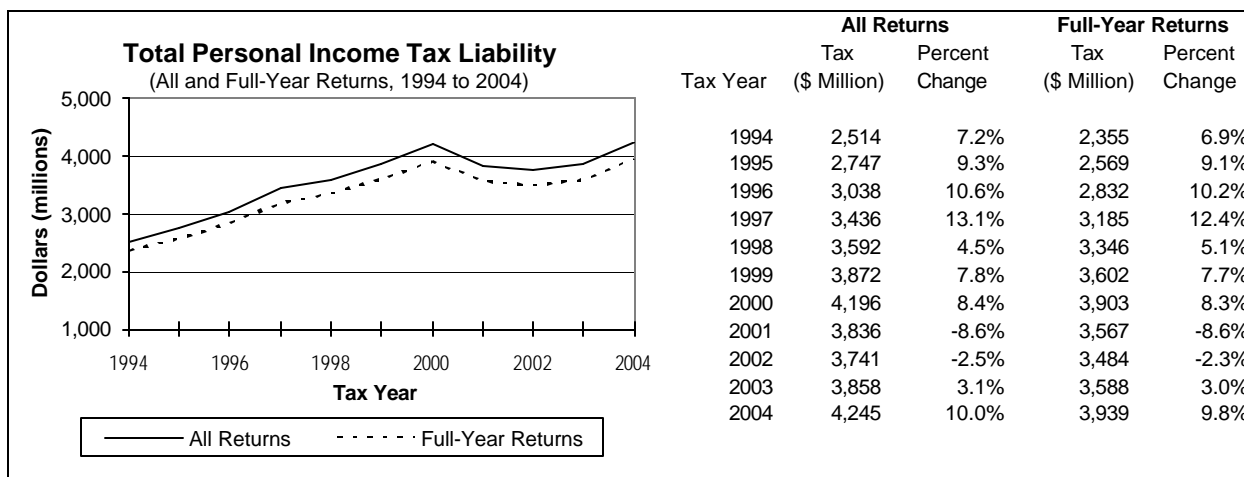


### Tax – Historical Trends

Exhibit 9 shows the history of total personal income tax liability from 1994 to 2004. As shown, Oregon personal income tax liability followed the same general trend as income and reached a new peak in 2004. In 2004, tax liability totaled \$4.2 billion, a 10 percent increase over the previous year. As with AGI over

this period, the growth rate peaked in 1997 — at 13.1 percent — due largely to significant growth in capital gains. The increases in 2003 and 2004 followed two years of decreases.

**EXHIBIT 9**



Tables A and B on pages 37 and 38 provide additional detail on the number of returns, AGI, and tax for all 2004 returns. Tables A and B on pages 49 and 50 provide the same detail for full-year filers.

**Tax Rates**

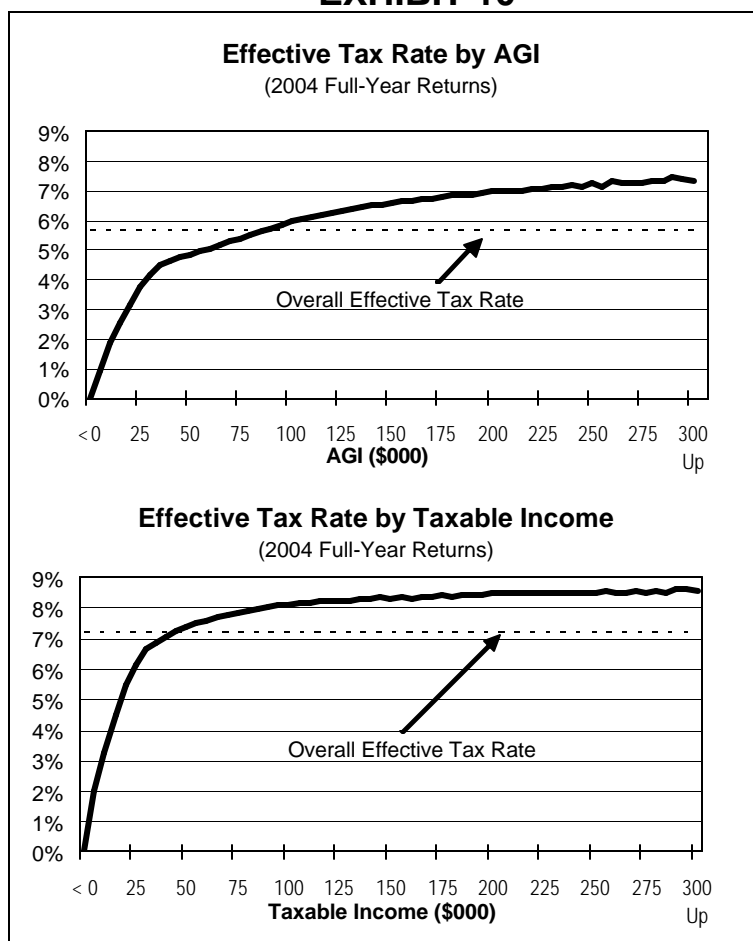
Exhibit 10 shows two effective tax rates – tax as a percent of AGI, and tax as a percent of taxable income – for full-year resident filers in 2004.

Tax as a percent of AGI (the top chart in Exhibit 10) provides a sense of the tax rate necessary to apply to AGI to raise the same amount of revenue as current tax law. It essentially averages all deductions and credits used across all filers.

The rate climbs quickly from zero to 4.5 percent for filers with income of roughly \$35,000. The rate continues to increase but at a slower pace and gradually reaches 7.4 percent for the top income filers.

The effective tax rate increases for taxpayers with higher incomes because they have a greater share of their in

**EXHIBIT 10**





come taxed at 9 percent. The overall effective tax rate is 5.7 percent, which corresponds to the rate at an AGI level of roughly \$90,000.

Tax as a percent of taxable income (the bottom chart in Exhibit 10) shows the average statutory tax rate at each income level. It has the same general shape as the top chart, just shifted up on the percent axis. The rate increases quickly from 1.9 percent to 7 percent, then gradually approaches 9 percent. The rate will not reach 9 percent, because every taxpayer has some income taxed at the 5 and 7 percent rates.

**Distribution of Returns, Income, and Tax by AGI Level**

Exhibit 11 contains three charts that show the number of full-year resident returns, amount of AGI, and amount of total tax by AGI levels for 1994 and 2004.

The information conveys two main points: (1) the differences among the concentrations of returns, AGI, and tax liability; and (2) how those differences have changed over the prior ten years.

Starting with the first of these points, the charts show that the majority of returns report lower income while returns representing higher-income taxpayers have a higher share of income and an even higher share of tax liability.

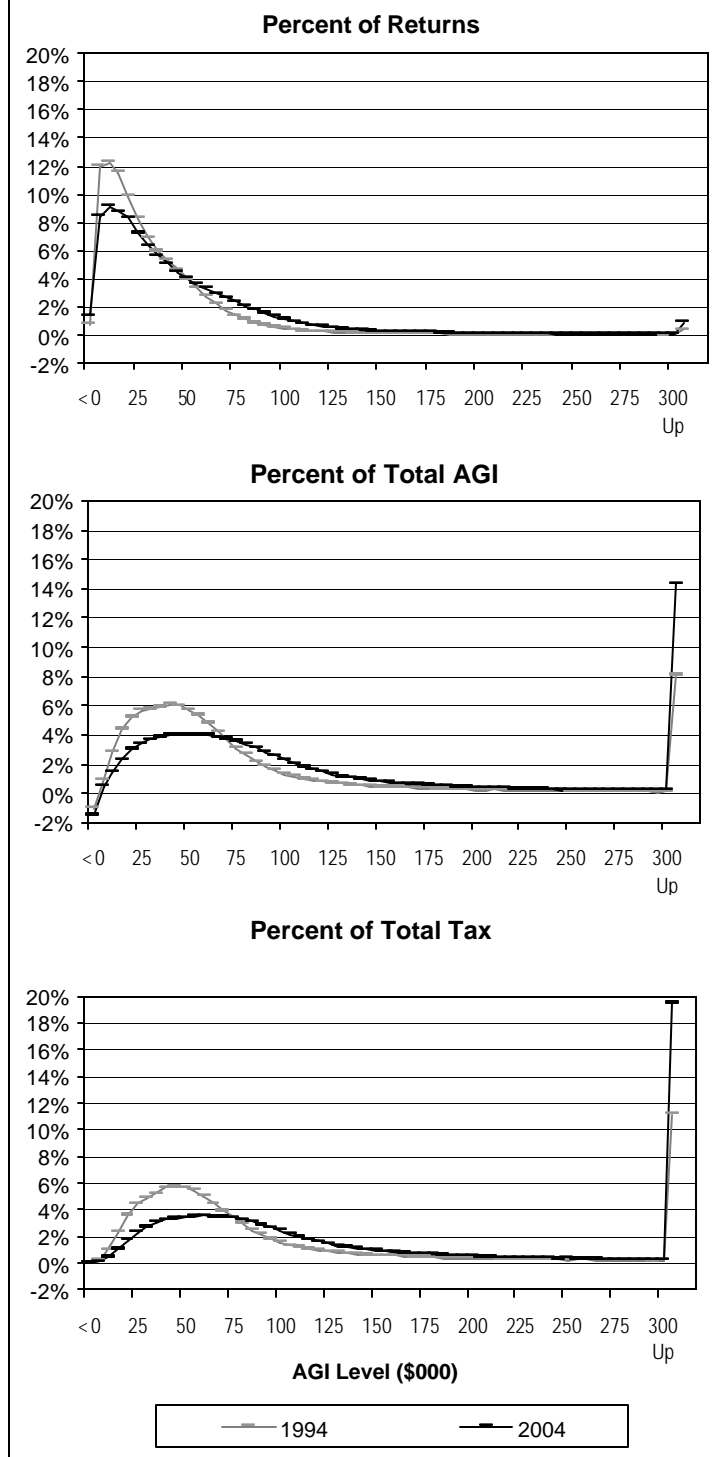
Based on the number of returns, low-income returns represent a relatively small part of the total AGI, and an even smaller part of the total tax liability. On the other hand, high-income returns represent a relatively large part of the total AGI, and an even larger part of the total tax liability.

For example, consider two different groups: low-income returns reporting under \$25,000 in AGI, and high-income returns reporting over \$300,000 in AGI. For 2004 full-year resident returns, the low-income group accounted for 43 percent of the returns, 9 percent of the AGI, and 5 percent of the tax liability. On the other hand, the high-income group accounted for only 1 percent of the returns, 14 percent of the

**EXHIBIT 11**

**Returns by AGI Level**

(Full-Year Returns, 1994 and 2004)



AGI, and 20 percent of the tax liability. This uneven distribution of AGI and tax liability is more exaggerated this year than in tax year 2003.

Another way to see the uneven distribution is to compare the group of all returns reporting less than the median tax to the group reporting more than the median tax. Each group represents 50 percent of the returns, but the first group accounts for only 5.6 percent of the total tax liability while the second group accounts for the remaining 94.4 percent.

Exhibit 11 also shows the changes in the distributions between 1994 and 2004. Compared to tax year 1994, there are more returns at higher income levels. Following the general increase in income, the percentage of total income and percentage of total tax has also shifted to higher income returns.

### Components of Income and Tax

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

As shown in Exhibit 12, wages are the dominant source of income, representing \$48.2 billion of the \$70.6 billion total, or 68 percent. Taxes apportioned to wages in 2004 amounted to roughly \$2.7 billion of the \$3.9 billion (69 percent) total for full-year resident filers.

The capital gains and rent, partnership, and S corporation income components each represent 6 percent of the total income, but comprise 8 percent of the total tax. This indicates that returns with a higher proportion of these income components tend to pay somewhat more tax. The reverse is true of the retirement income component. It represents 11 percent of the total income, but only 8 percent of the tax, indicating that returns with a high proportion of retirement income tend to pay somewhat less tax.

### EXHIBIT 12

Income Component (2004 Full-Year Returns)	Gross Income (\$ Million)	Tax Liability (\$ Million)
<b>Wages, Salaries, Tips</b>	48,224 (68%)	2,730 (69%)
<b>Dividends &amp; Interest</b>	2,949 (4%)	139 (4%)
<b>Capital Gains</b>	4,502 (6%)	302 (8%)
<b>Business</b>	2,758 (4%)	132 (3%)
<b>Retirement</b>	7,848 (11%)	279 (7%)
Rent, Partnership, S Corp	4,038 (6%)	300 (8%)
<b>Farm</b>	-263 (0%)	-8 (0%)
<b>Miscellaneous</b>	586 (1%)	66 (2%)
<b>Total</b>	<b>70,642 (100%)</b>	<b>3,939 (100%)</b>

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

### Components of Income - Historical

This section discusses federal gross income historically using similar income components. Exhibit 13 shows these income sources for tax years 1994 through 2004 for full-year resident filers.

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

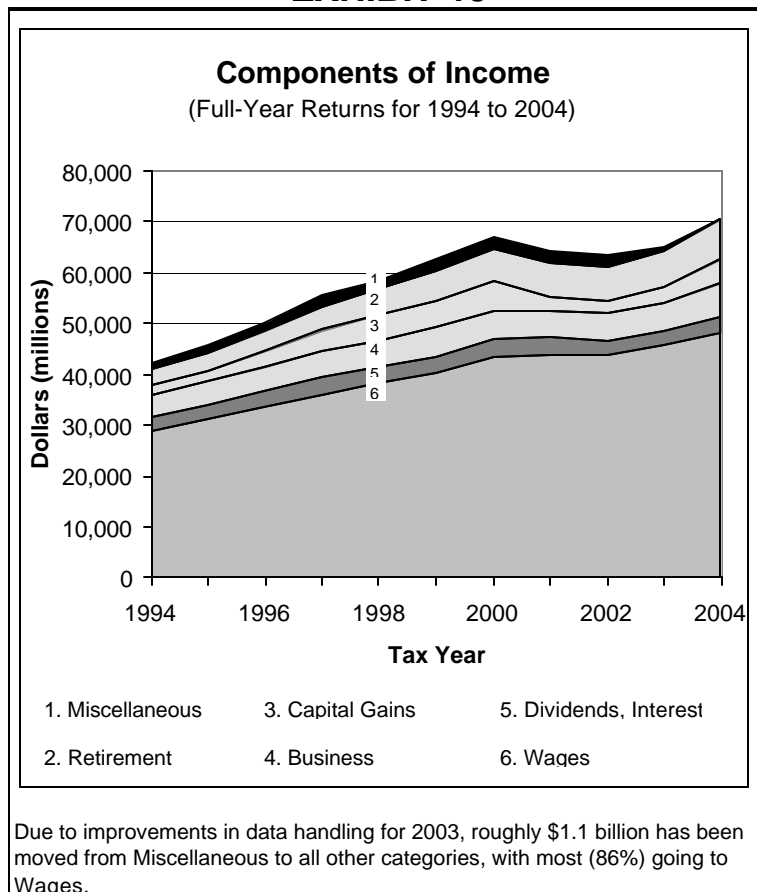
The composition of income for 2004 differed somewhat from 2003: wage income as a percentage of the total declined by 1.9 percent and capital gains income increased by about the same amount. This was the result of 5.6 percent annual growth in wages compared to 44% growth in capital gains.

Wages comprised the greatest share of income, representing roughly 68 percent of all full-year income for 2004; the next two most significant income sources were pensions (11 percent) and capital gains (6.4 percent).

Exhibit 13 also shows that gross income in 2004 exceeded its previous peak level (year 2000). Wages, by far the largest component, grew roughly 6 percent and contributed the most to overall income growth in terms of dollars. Capital gains income showed a 44 percent increase, and was the second largest contributor to the overall income growth.

In Exhibit 13, income from rent, partnerships, and S corporations is included in the business category; farm income is included in the miscellaneous category. More information on the components of AGI is in Tables D and D.1 on pages 52 and 53.

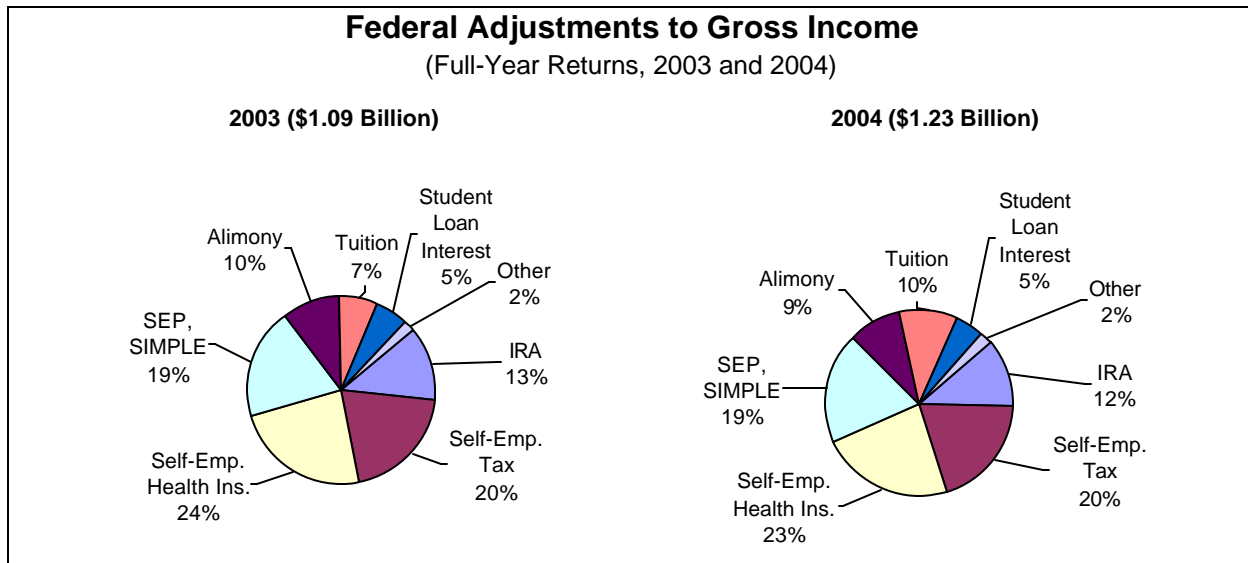
**EXHIBIT 13**



## Adjustments

Exhibit 14 illustrates the distribution of federal adjustments to gross income (above-the-line deductions) claimed on full-year returns in 2003 and 2004. Adjustments are deductions that all filers may take if qualified, regardless of whether deductions are itemized. They are found on federal Forms 1040 and 1040A and are subtracted from gross income when computing federal AGI.

### EXHIBIT 14



There were two new adjustments for 2004. One was for certain qualifying business expenses employees incur (federal Form 2106), and the other was for contributions to health savings accounts (HSAs, federal Form 8889). Few filers used the new adjustments. Their use is summarized in Exhibit 15 below.

Exhibit 15 shows that the most frequently claimed deduction was for federal self-employment taxes. Taxpayers who are self-employed are required to make payments in lieu of Social Security and Medicare taxes. These payments, called self-employment taxes, represent the taxes that are usually paid by both the employer and employee. Essentially, this deduction allows self-employed taxpayers to subtract the employee portion of the payments from their gross income. Oregonians deducted \$242 million of self-employment taxes for tax year 2004.

The three adjustments associated with self-employment (self-employment tax, self-employment health insurance, and tax deferred SEP and SIMPLE plans) together account for 62 percent of the total amount claimed. Close to 13 percent of full-year resident returns claimed one of these adjustments. Additional detail on additions and subtractions for 2004 can be found in Tables E and E.1 on pages 63 and 64.

**EXHIBIT 15**

<b>Federal Adjustments</b>					
<b>(2004 Full-Year Returns)</b>					
	<b>Claimants</b>	<b>Percent of Total</b>	<b>Amount Claimed (\$000)</b>	<b>Percent of Total</b>	<b>Average Claim (\$)</b>
<b>IRA Contributions</b>	46,548	9.2%	143,572	11.7%	3,084
<b>Student Loan Interest</b>	92,749	18.3%	58,780	4.8%	634
<b>Moving Expenses</b>	6,330	1.2%	10,701	0.9%	1,691
<b>Self-Employment Tax</b>	170,617	33.7%	242,223	19.7%	1,420
<b>Self-Emp Health Insurance</b>	64,199	12.7%	279,739	22.8%	4,357
<b>SEP, SIMPLE</b>	16,835	3.3%	238,870	19.5%	14,189
<b>Penalty on Early Wthdrw</b>	7,568	1.5%	1,504	0.1%	199
<b>Alimony Paid</b>	9,974	2.0%	112,415	9.2%	11,271
<b>Tuition/Fees</b>	55,427	10.9%	123,559	10.1%	2,229
<b>Educator Expenses</b>	30,920	6.1%	7,377	0.6%	239
<b>Employee Business Exp.</b>	1,270	0.3%	2,507	0.2%	1,974
<b>Health Savings Accts</b>	2,734	0.5%	5,826	0.5%	2,131
<b>Other/Unknown</b>	1,291	0.3%	613	0.0%	475
<b>Total</b>	<b>506,462</b>	<b>100.0%</b>	<b>1,227,687</b>	<b>100.0%</b>	

### Additions and Subtractions

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

#### Additions

The top chart in Exhibit 16 shows that additions over the decade from 1994 to 2004 ranged between \$144 million and \$200 million. The total was roughly \$193 million in 2004.

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

#### Subtractions

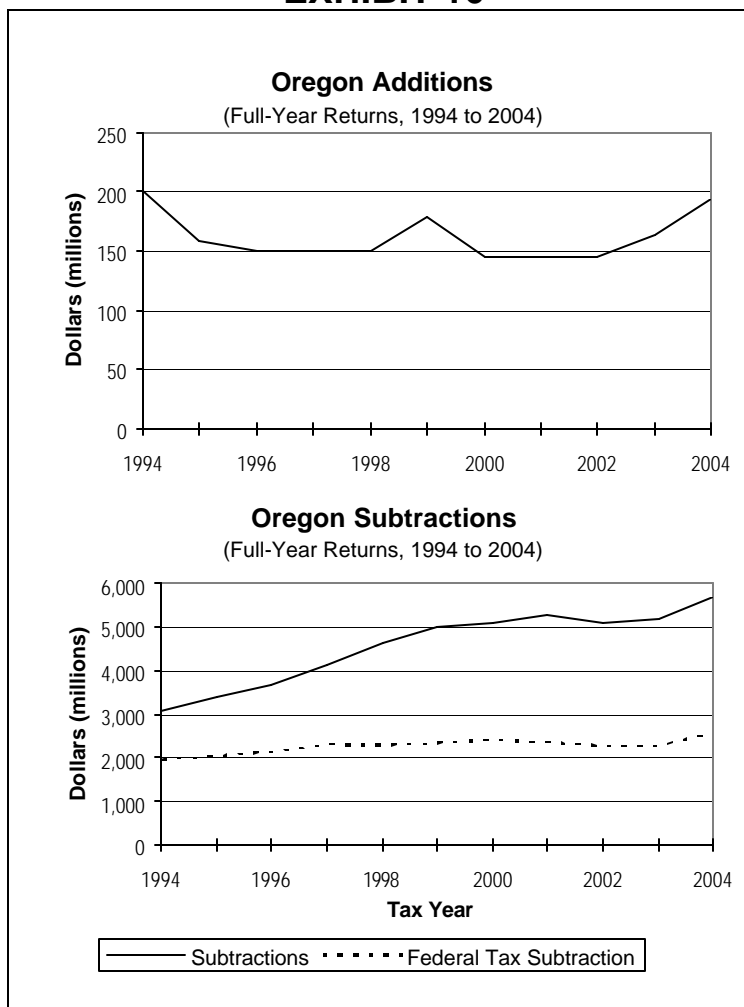
The bottom chart in Exhibit 16 shows Oregon total subtractions generally increasing since 1994. Because the federal income tax subtraction represents nearly half of all subtractions, it is shown separately in the exhibit and throughout this publication.

There was 10 percent growth in subtractions in 2004, due primarily to a 13 percent increase in both the federal tax subtraction and the social security income subtraction.

The federal tax subtraction has historically been the largest subtraction. Although the limit on the maximum amount that can be subtracted has increased significantly in recent years, the increases have not caused commensurate growth in the amount claimed. This is most likely due to federal tax reductions. The federal tax cuts in 1998 and 2001 and the recession of 2001 and 2002 caused this subtraction to decline by 0.7 percent in 1998, 2 percent in 2001, and 3.7 percent in 2002.

For each major subtraction,

### EXHIBIT 16



### EXHIBIT 17

Subtractions (2004 Full-Year Returns)	Claims	Average (\$)	Total (\$ millions)	Percent
<b>Federal Tax</b>	1,019,013	2,529	2,577	45%
<b>Social Security</b>	149,155	9,235	1,377	24%
<b>Income Tax Refunds</b>	387,820	1,032	400	7%
<b>U.S. Bonds</b>	71,741	2,029	146	3%
<b>Federal Pension</b>	39,166	20,546	805	14%
<b>Other</b>	119,368	3,382	404	7%
<b>Total</b>			<b>5,709</b>	<b>100%</b>

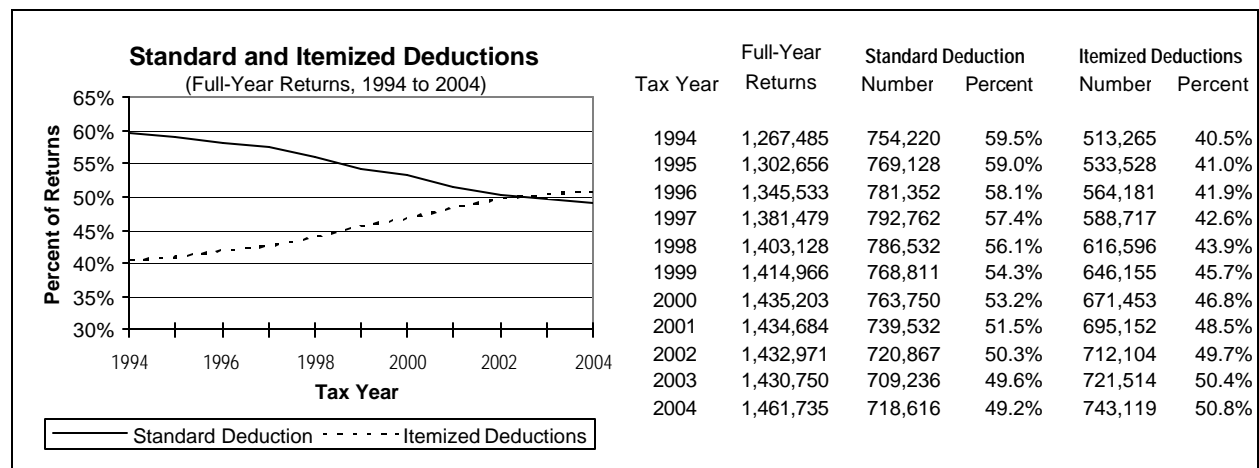
Exhibit 17 shows the number of claimants, the average and total amount of the subtraction claimed, and the share each subtraction represents of the total amount subtracted. Additional detail on additions and subtractions for 2004 can be found in Tables F and F.1 on pages 68 and 69.

## Deductions

In general, taxpayers who itemize their federal deductions also itemize their Oregon deductions. The most significant of these deductions include home mortgage interest, local income and property taxes, charitable contributions, and some medical expenses.

Exhibit 18 shows the percent of filers claiming either a standard deduction or itemized deductions on their Oregon return. Overall, the share of full-year resident filers using itemized deductions has grown steadily since 1994. Although the quantity of returns was similar for the two deduction types, the total dollar amount for itemized deductions far exceeded the amount for standard deductions, accounting for 86 percent of the \$12.5 billion in total deductions for full-year returns.

**EXHIBIT 18**



When a taxpayer itemizes deductions, their federal and Oregon deductions must equal each other, with two exceptions. First, Oregon does not allow the deduction for state income taxes. Second, Oregon allows a special medical deduction for taxpayers age 62 or older. This deduction is the amount of medical and dental expenses that could not be deducted on the federal Schedule A. Between the state and federal medical deductions, Oregon allows taxpayers age 62 or older to deduct all of their medical and dental expenses.

While most filers use the same type of deduction on both the federal and Oregon returns, some taxpayers will itemize deductions only for the federal return or only for the Oregon return, but not both. This exception can occur if a significant share of the federal itemized amount is due to state income taxes. In this case, some filers find that their Oregon standard deduction is greater than the total of their other itemized deductions. Similarly, some filers who itemized their deductions for Oregon due to a significant special medical deduction may use the standard deduction on their federal return.

Tables G and H on pages 72 and 73 contain additional detail concerning standard and itemized deductions for full-year resident filers.



## Credits

### Credits Claimed vs. Credits Used

Exhibit 19 shows the credits claimed and used by full-year return filers in 2004. Most credits remain unused for a tax year if the total credit amount exceeds the pre-credit tax liability. The personal exemption credit was the most widely claimed credit with more than 1.36 million full-year filers claiming a total of \$445 million. About 90 percent of this amount could be used with the remaining 10 percent being unused by filers because their credits claimed exceeded their pre-credit tax liability.

While the average personal exemption credit claimed was \$326, on average only \$291 was used. The credit for income taxes paid to another state was the largest average claim and the second largest amount used. Filers used almost all of this credit. In contrast, only 56 percent of the retirement credit was claimed, and just 30 percent of the elderly or disabled credit amount claimed could be used.

### EXHIBIT 19

Credits Claimed and Used (2004 Full-Year Returns)	Claims	Total (\$ Million)		Average (\$)		Percent Used
		Amount Claimed	Amount Used	Amount Claimed	Amount Used	
Personal Exemption	1,364,573	444.9	397.4	326	291	89%
Earned Income	194,292	16.1	12.3	83	63	76%
Working Family Child Care	26,624	21.4	21.4	805	805	100%
Retirement	10,155	2.6	1.5	259	145	56%
Child and Dependent Care	50,302	11.4	8.9	226	177	78%
Elderly or Disabled	580	0.1	0.0	96	29	30%
Political Contributions	103,618	7.1	6.7	69	65	94%
Income Taxes Paid to Another State	11,166	26.3	26.2	2,357	2,345	100%
Other	65,900	38.3	32.2	581	488	84%
<b>Total</b>		<b>568.2</b>	<b>506.6</b>			<b>89%</b>

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

The working family childcare credit is the only credit listed above that is refundable, which means that it can be viewed as a payment to filers. This means that any portion of the credit that is greater than the filer's pre-credit tax liability is refunded to the filer (such returns are termed *nontaxable*). If the tax liability is reduced to zero and a credit amount remains, the filer receives a refund payment for the remaining excess.

Essentially, the income tax system pays out to the taxpayer as opposed to the taxpayer paying into the system. Consequently, Exhibit 19 shows that the amount of this credit claimed equaled the amount used. Of the \$21.4 million in working family credits, roughly \$9 million acted to directly offset tax liability, while roughly \$12.4 million was in excess of tax liability and was refunded to taxpayers.

There were roughly 16,000 nontaxable returns warranting a refund-of-credit payment of this refundable credit, with an average refund-of-credit payment amount of roughly \$780 (the actual net amount refunded would also include the filer's withholding and estimated payments, as well as the refund-of-credit, and then be reduced by any outstanding balance from other tax years).

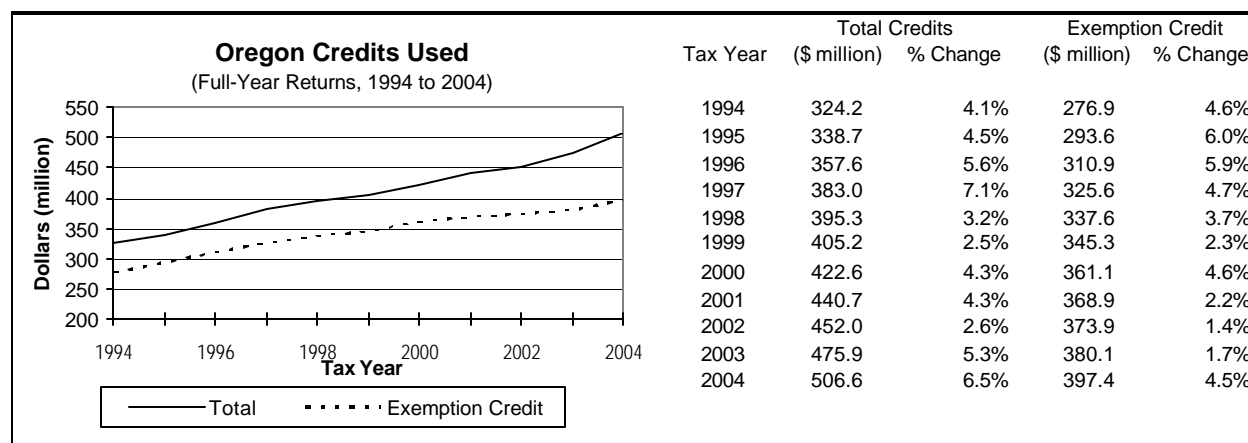
**Credits – Historical Trends**

Exhibit 20 shows the recent history of Oregon credits used by full-year resident filers. Because roughly 80 percent of the total is due to the personal exemption credit, it is shown separately.

Growth in total credits has been relatively stable. The earned income and working family childcare credits were first allowed in 1997. Together, they accounted for roughly 58 percent of the growth between 1996 and 1997. In total, full-year resident filers claimed \$507 million in credits for 2004, with the personal exemption credit accounting for \$379 million.

Of the remaining \$96 million of credits, the largest share (\$21 million) was due to the working family childcare credit. The growth in total credits used in 2003 is largely due to the working family childcare credit becoming refundable; the recent growth in 2004 is largely due to the exemption credit growing. More information on credits can be found in Table I and I.1 on pages 74 and 75.

**EXHIBIT 20**



### Part-Year Residents

The number of part-year return filers moving to Oregon (based on the address reported on the return) ranged between roughly 32,000 and 41,000 from 1994 to 2004. Exhibits 21, 22, and 23 show information on part-year residents entering or leaving Oregon.

Exhibit 21 shows the total number of filers moving to and from Oregon between 1994 and 2004. In every year, the number of filers moving into Oregon exceeded the number moving out. Table A on page 119 provides a breakdown of part-year filers by AGI category.

#### EXHIBIT 21

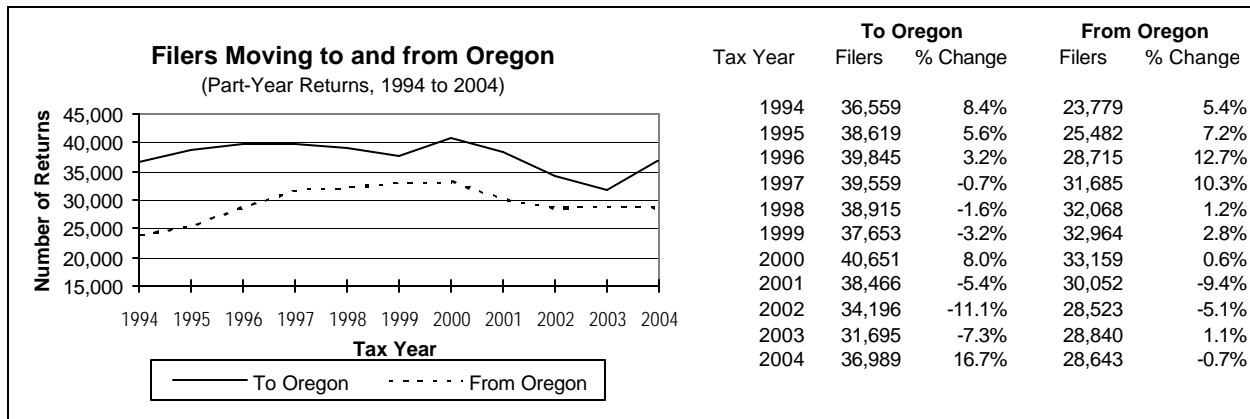


Exhibit 22 shows the number and percent of in-migrants by county of destination for selected tax years. In 2004, as in previous years, in-migrants were drawn to counties roughly in proportion to current county populations. The three counties that comprise the Portland metropolitan area—Multnomah, Washington, and Clackamas—contain 42.5 percent of the state’s population and attracted 47.5 percent of the in-migrants. Lane and Marion counties were the next most popular destinations.

Exhibit 23 shows the number of income tax filers moving from Oregon for selected tax years by state of destination. In 2004, taxpayers moved from Oregon to all 49 other states, Washington, D.C., some U.S. territories, and several other countries. The most frequent destinations were the border states of Washington and California, which attracted just over 44 percent of all out-migrants.

## EXHIBIT 22

## Number of Filers Moving to Oregon by County of Destination

County	1994		2003		2004		County Share of State Population
	Number	Percent	Number	Percent	Number	Percent	
Baker	167	0.5%	147	0.5%	149	0.4%	0.5%
Benton	1,116	3.1%	778	2.5%	762	2.1%	2.3%
Clackamas	3,511	9.6%	2,430	7.7%	2,632	7.1%	9.9%
Clatsop	368	1.0%	324	1.0%	376	1.0%	1.0%
Columbia	311	0.9%	288	0.9%	323	0.9%	1.3%
Coos	576	1.6%	556	1.8%	640	1.7%	1.8%
Crook	135	0.4%	135	0.4%	154	0.4%	0.6%
Curry	312	0.9%	365	1.2%	355	1.0%	0.6%
Deschutes	1,594	4.4%	1,740	5.5%	2,392	6.5%	3.8%
Douglas	948	2.6%	853	2.7%	955	2.6%	2.9%
Gilliam	14	0.0%	11	0.0%	10	0.0%	0.1%
Grant	65	0.2%	51	0.2%	60	0.2%	0.2%
Harney	62	0.2%	45	0.1%	66	0.2%	0.2%
Hood River	258	0.7%	213	0.7%	220	0.6%	0.6%
Jackson	2,150	5.9%	1,969	6.2%	2,186	5.9%	5.3%
Jefferson	96	0.3%	90	0.3%	105	0.3%	0.6%
Josephine	927	2.5%	881	2.8%	885	2.4%	2.2%
Klamath	634	1.7%	555	1.8%	670	1.8%	1.8%
Lake	60	0.2%	58	0.2%	57	0.2%	0.2%
Lane	3,518	9.6%	2,809	8.9%	3,317	9.0%	9.3%
Lincoln	546	1.5%	467	1.5%	604	1.6%	1.2%
Linn	863	2.4%	616	1.9%	710	1.9%	3.0%
Malheur	313	0.9%	213	0.7%	205	0.6%	0.9%
Marion	2,182	6.0%	1,613	5.1%	1,789	4.8%	8.3%
Morrow	57	0.2%	57	0.2%	65	0.2%	0.3%
Multnomah	8,143	22.3%	7,324	23.1%	8,634	23.3%	19.1%
Polk	424	1.2%	351	1.1%	522	1.4%	1.8%
Sherman	16	0.0%	8	0.0%	10	0.0%	0.1%
Tillamook	218	0.6%	185	0.6%	211	0.6%	0.7%
Umatilla	627	1.7%	498	1.6%	554	1.5%	2.0%
Union	243	0.7%	185	0.6%	219	0.6%	0.7%
Wallowa	70	0.2%	46	0.1%	69	0.2%	0.2%
Wasco	178	0.5%	159	0.5%	160	0.4%	0.7%
Washington	5,243	14.3%	5,114	16.1%	6,296	17.0%	13.4%
Wheeler	8	0.0%	8	0.0%	9	0.0%	0.0%
Yamhill	606	1.7%	553	1.7%	618	1.7%	2.5%
Total	36,559	100.0%	31,695	100.0%	36,989	100.0%	100.0%

## EXHIBIT 23

## NUMBER OF FILERS MOVING FROM OREGON, BY DESTINATION

State	1994		2003		2004	
	Number	Percent	Number	Percent	Number	Percent
Alabama	69	0.3%	461	1.6%	77	0.3%
Alaska	431	1.8%	89	0.3%	369	1.3%
Arizona	1,164	4.9%	1,654	5.7%	1,778	6.2%
Arkansas	110	0.5%	124	0.4%	123	0.4%
California	4,366	18.4%	5,078	17.6%	4,785	16.7%
Colorado	868	3.7%	968	3.4%	949	3.3%
Connecticut	96	0.4%	94	0.3%	102	0.4%
Delaware	13	0.1%	20	0.1%	15	0.1%
Florida	380	1.6%	674	2.3%	697	2.4%
Georgia	171	0.7%	276	1.0%	266	0.9%
Hawaii	226	1.0%	426	1.5%	353	1.2%
Idaho	1,578	6.6%	1,431	5.0%	1,497	5.2%
Illinois	305	1.3%	448	1.6%	423	1.5%
Indiana	173	0.7%	214	0.7%	211	0.7%
Iowa	138	0.6%	158	0.5%	137	0.5%
Kansas	166	0.7%	126	0.4%	163	0.6%
Kentucky	77	0.3%	105	0.4%	116	0.4%
Louisiana	88	0.4%	99	0.3%	86	0.3%
Maine	59	0.2%	71	0.2%	75	0.3%
Maryland	126	0.5%	195	0.7%	158	0.6%
Massachusetts	207	0.9%	255	0.9%	262	0.9%
Michigan	253	1.1%	297	1.0%	276	1.0%
Minnesota	331	1.4%	374	1.3%	353	1.2%
Mississippi	32	0.1%	49	0.2%	48	0.2%
Missouri	237	1.0%	287	1.0%	276	1.0%
Montana	574	2.4%	546	1.9%	614	2.1%
Nebraska	149	0.6%	107	0.4%	122	0.4%
Nevada	605	2.5%	1,009	3.5%	963	3.4%
New Hampshire	46	0.2%	84	0.3%	73	0.3%
New Jersey	97	0.4%	158	0.5%	173	0.6%
New Mexico	299	1.3%	281	1.0%	279	1.0%
New York	326	1.4%	543	1.9%	506	1.8%
North Carolina	211	0.9%	352	1.2%	323	1.1%
North Dakota	61	0.3%	76	0.3%	80	0.3%
Ohio	224	0.9%	291	1.0%	308	1.1%
Oklahoma	152	0.6%	195	0.7%	180	0.6%
Pennsylvania	181	0.8%	285	1.0%	293	1.0%
Rhode Island	24	0.1%	32	0.1%	37	0.1%
South Carolina	62	0.3%	85	0.3%	88	0.3%
South Dakota	82	0.3%	72	0.2%	75	0.3%
Tennessee	152	0.6%	175	0.6%	217	0.8%
Texas	716	3.0%	874	3.0%	938	3.3%
Utah	575	2.4%	620	2.1%	611	2.1%
Vermont	37	0.2%	66	0.2%	74	0.3%
Virginia	179	0.8%	347	1.2%	329	1.2%
Washington	6,638	27.9%	7,718	26.8%	7,809	27.3%
West Virginia	37	0.2%	34	0.1%	57	0.2%
Wisconsin	213	0.9%	276	1.0%	37	0.1%
Wyoming	125	0.5%	179	0.6%	261	0.9%
Washington, D.C.	36	0.2%	74	0.3%	192	0.7%
U.S. Territories	14	0.1%	22	0.1%	15	0.1%
Outside U.S.	300	1.3%	366	1.3%	359	1.3%
Total	23,779	100.0%	28,840	100.0%	28,608	100.0%

## County Data

This section provides tax information by county to show how taxpayer characteristics vary by region. Exhibit 24 shows a breakdown of the number of returns, total Oregon AGI, and total tax liability by county, and the percent change from 2003 to 2004. Exhibits 25 and 26 are maps showing average AGI and tax liability for all returns in each county, and Exhibit 27 shows effective tax rates by county.

Most counties showed growth in the number of returns, and all showed growth in income. The following Central and Eastern Oregon counties led the state in percentage growth:

- Number of returns: Deschutes, Jefferson, and Crook
- Income: Crook, Wallowa, and Deschutes
- Tax liability: Crook, Wallowa, and Deschutes

The map in Exhibit 25 shows that 12 counties had average adjusted gross incomes above \$42,000—Benton, Clackamas, Columbia, Deschutes, Jackson, Lane, Linn, Marion, Multnomah, Polk, Washington, and Yamhill. The counties with the highest averages were Washington County and Clackamas County with \$60,042 and \$59,795, respectively.

The map in Exhibit 26 shows that, with the exception of Marion County, the same counties had the highest average tax liabilities, all exceeding \$2,300. Not surprisingly, Washington (\$3,643) and Clackamas (\$3,562) were the largest. Both Multnomah and Benton counties had average tax liabilities that exceeded \$2,800. The statewide average was approximately \$2,700.

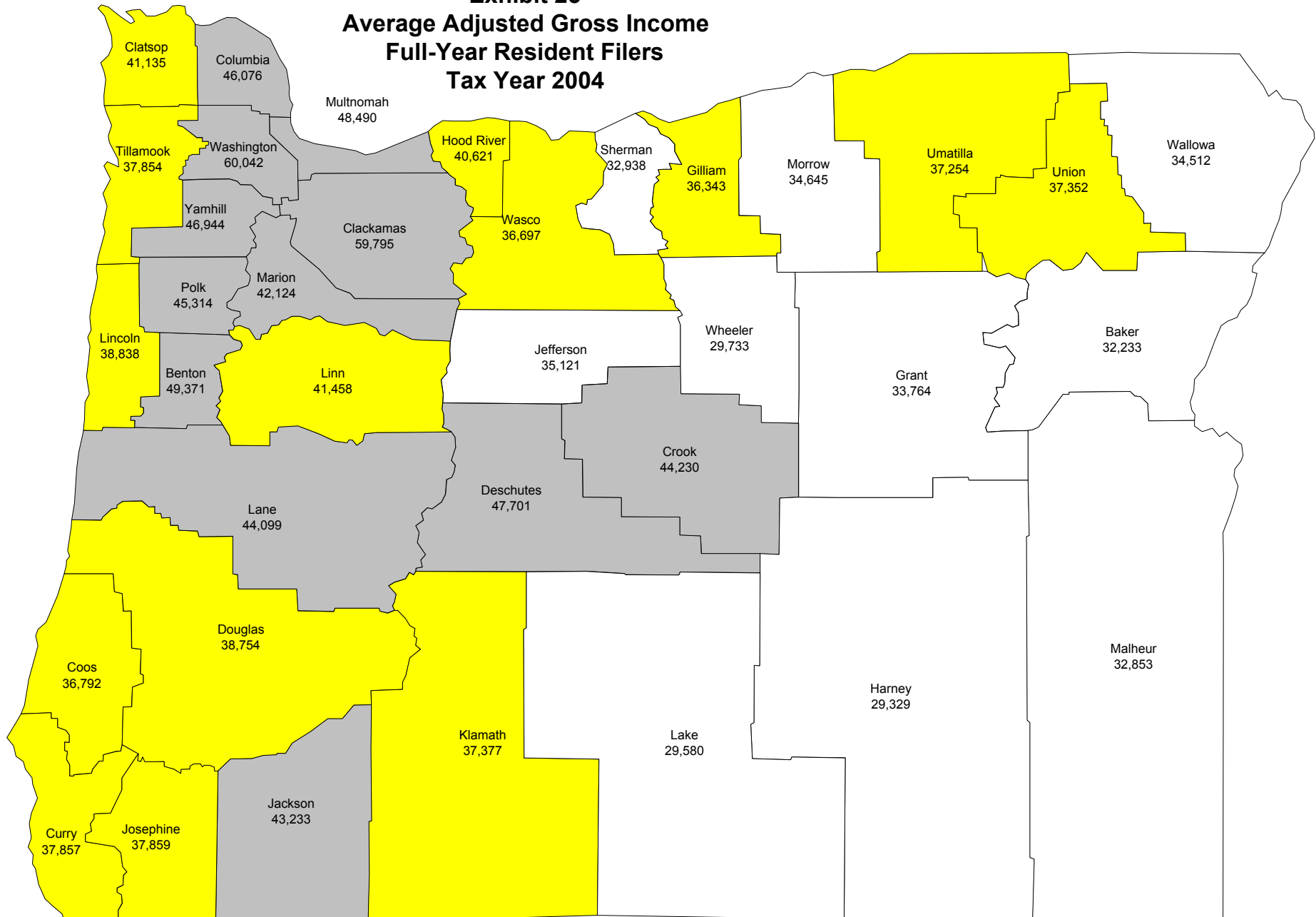
The map in Exhibit 27 shows effective tax rates (tax divided by AGI) for each county. Washington County's effective tax rate was 6.1 percent, followed by Clackamas with 6.0 percent, and Multnomah and Benton Counties with 5.8 percent each. Jefferson County had the lowest rate at 4.6 percent.

EXHIBIT 24

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

County or Area	All 2004 Returns						% Change 2003 to 2004		
	Returns		Adjusted Gross Income		Total Tax Liability		No. of Returns	Total AGI	Total Tax
	Number	Share	(\$000)	Share	(\$000)	Share			
Baker	6,422	0.4%	\$203,292	0.3%	\$10,105	0.2%	-0.4%	3.0%	0.9%
Benton	30,315	1.8%	\$1,455,653	2.0%	\$84,036	2.0%	1.3%	6.0%	6.2%
Clackamas	143,293	8.7%	\$8,461,478	11.3%	\$504,150	11.9%	2.0%	9.5%	11.3%
Clatsop	14,474	0.9%	\$581,358	0.8%	\$30,904	0.7%	3.2%	11.7%	13.3%
Columbia	19,272	1.2%	\$878,176	1.2%	\$48,783	1.1%	2.5%	7.7%	9.0%
Coos	24,851	1.5%	\$895,589	1.2%	\$46,997	1.1%	2.7%	7.3%	8.4%
Crook	7,938	0.5%	\$345,828	0.5%	\$19,519	0.5%	4.8%	26.0%	32.0%
Curry	9,668	0.6%	\$355,797	0.5%	\$18,020	0.4%	3.1%	5.6%	4.1%
Deschutes	62,337	3.8%	\$2,901,408	3.9%	\$160,716	3.8%	6.8%	14.2%	17.6%
Douglas	41,835	2.5%	\$1,593,955	2.1%	\$84,962	2.0%	3.0%	10.7%	13.7%
Gilliam	790	0.0%	\$28,498	0.0%	\$1,517	0.0%	-1.4%	8.5%	9.0%
Grant	2,992	0.2%	\$99,363	0.1%	\$5,328	0.1%	-1.3%	6.1%	6.8%
Harney	2,828	0.2%	\$82,091	0.1%	\$4,251	0.1%	0.5%	7.2%	7.2%
Hood River	8,952	0.5%	\$357,438	0.5%	\$19,026	0.4%	3.4%	13.1%	17.0%
Jackson	81,078	4.9%	\$3,441,154	4.6%	\$186,613	4.4%	3.2%	10.1%	12.7%
Jefferson	6,051	0.4%	\$210,318	0.3%	\$9,729	0.2%	5.3%	8.8%	10.3%
Josephine	31,998	1.9%	\$1,187,609	1.6%	\$60,499	1.4%	3.9%	12.1%	15.1%
Klamath	24,846	1.5%	\$910,739	1.2%	\$48,699	1.1%	2.0%	6.7%	7.3%
Lake	2,881	0.2%	\$83,964	0.1%	\$4,317	0.1%	-0.2%	2.5%	3.4%
Lane	139,629	8.4%	\$6,042,740	8.1%	\$337,874	8.0%	2.8%	7.0%	7.6%
Lincoln	18,695	1.1%	\$709,046	1.0%	\$35,746	0.8%	3.2%	8.7%	10.3%
Linn	44,589	2.7%	\$1,826,167	2.4%	\$97,531	2.3%	2.6%	8.2%	9.0%
Malheur	9,649	0.6%	\$310,631	0.4%	\$14,521	0.3%	1.4%	6.5%	5.9%
Marion	117,554	7.1%	\$4,895,799	6.6%	\$262,354	6.2%	2.3%	6.0%	6.6%
Morrow	3,965	0.2%	\$136,396	0.2%	\$7,208	0.2%	2.2%	7.3%	7.0%
Multnomah	299,063	18.1%	\$14,275,077	19.1%	\$833,578	19.6%	1.2%	8.1%	9.7%
Polk	25,795	1.6%	\$1,152,654	1.5%	\$61,227	1.4%	3.8%	7.1%	6.7%
Sherman	738	0.0%	\$24,132	0.0%	\$1,256	0.0%	1.1%	5.6%	5.6%
Tillamook	10,634	0.6%	\$396,660	0.5%	\$20,112	0.5%	2.7%	8.3%	10.7%
Umatilla	26,654	1.6%	\$979,869	1.3%	\$51,384	1.2%	1.4%	5.7%	5.5%
Union	10,253	0.6%	\$377,323	0.5%	\$19,899	0.5%	1.5%	7.1%	8.0%
Wallowa	3,092	0.2%	\$105,266	0.1%	\$5,518	0.1%	1.8%	16.3%	22.6%
Wasco	9,358	0.6%	\$338,840	0.5%	\$17,329	0.4%	1.9%	5.1%	6.8%
Washington	207,792	12.6%	\$12,243,113	16.4%	\$742,792	17.5%	3.4%	8.9%	11.0%
Wheeler	517	0.0%	\$15,063	0.0%	\$785	0.0%	-3.7%	3.5%	10.7%
Yamhill	34,489	2.1%	\$1,596,577	2.1%	\$89,305	2.1%	2.9%	8.9%	11.2%
Clark Co., Wa.	54,419	3.3%	\$2,066,272	2.8%	\$121,475	2.9%	3.4%	8.8%	10.9%
Other Wash.	31,051	1.9%	\$816,854	1.1%	\$57,945	1.4%	3.3%	22.2%	18.7%
California	23,369	1.4%	\$749,888	1.0%	\$28,151	0.7%	4.3%	38.0%	26.0%
Idaho	10,445	0.6%	\$229,802	0.3%	\$12,770	0.3%	-0.1%	14.5%	18.7%
Other	48,632	2.9%	\$1,215,171	1.6%	\$78,272	1.8%	1.2%	5.1%	8.0%
Total	1,653,203	100.0%	\$74,577,046	100.0%	\$4,245,203	100.0%	2.6%	8.9%	10.4%

## Exhibit 25 Average Adjusted Gross Income Full-Year Resident Filers Tax Year 2004

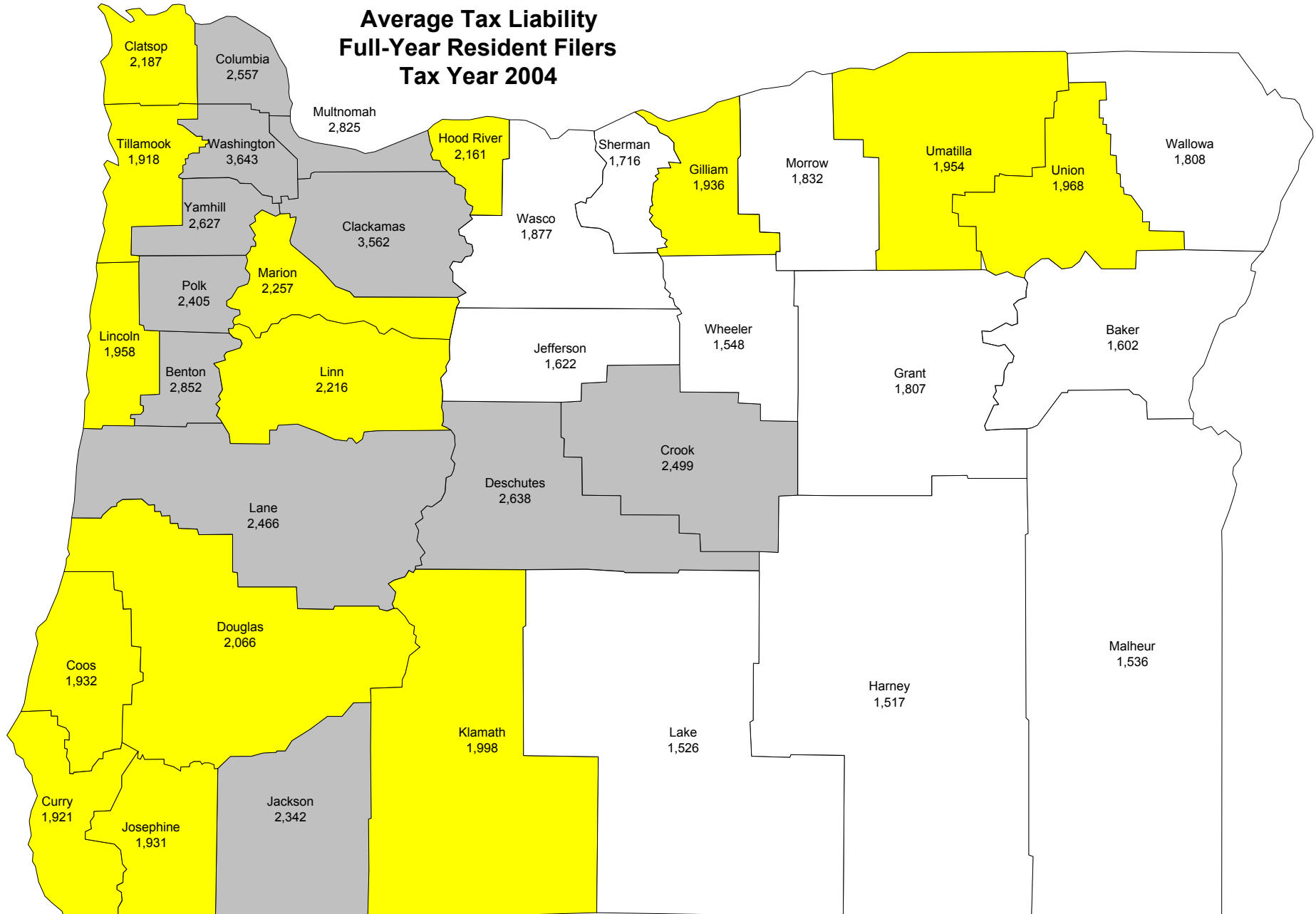


Statewide Average AGI equals \$47,488

\$29,000 to \$35,999    
  \$36,000 to \$41,999    
  \$42,000 to \$61,000



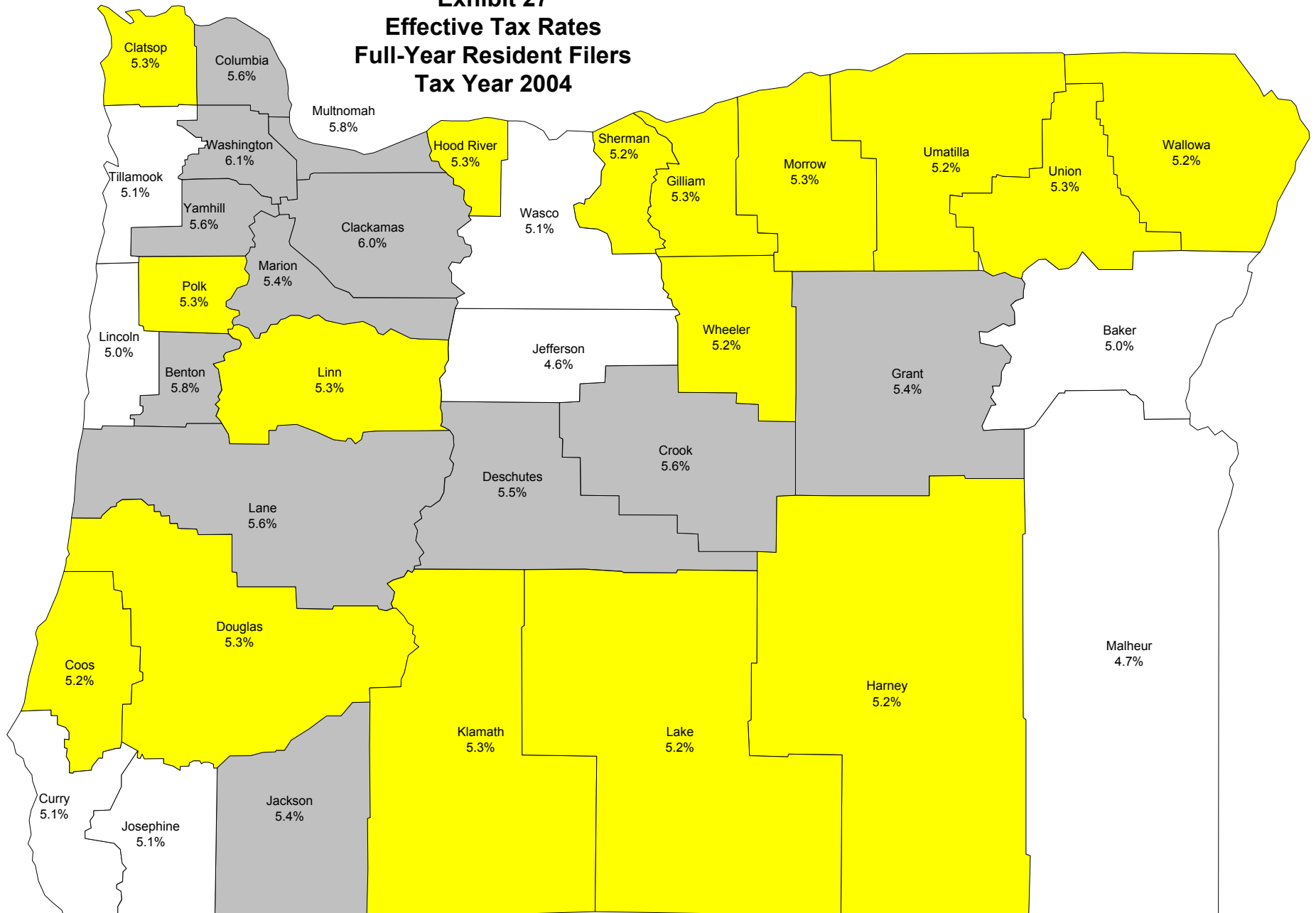
## Exhibit 26 Average Tax Liability Full-Year Resident Filers Tax Year 2004



Statewide Average Net Tax Equals \$2,695

□ \$1,500 to \$1,899	■ \$1,900 to \$2,299	■ \$2,300 to \$3,700
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**Exhibit 27**  
**Effective Tax Rates**  
**Full-Year Resident Filers**  
**Tax Year 2004**



Statewide Average Effective Rate Equals 5.7%

4.6% to 5.1%    
  5.2% to 5.3%    
  5.4% to 6.1%

### III. Detailed Tables

Two items noted in each table in this chapter can help explain their parameters:

- (1) the letter designation (e.g., Table A); and
- (2) the group of taxpayers (e.g., All 2004 returns).

There are 12 different types of primary tables (Tables A through L) and seven secondary tables (Tables D.1, E.1, F.1, I.1, J.1, K.1, and L.1). Each secondary table provides additional detail for the corresponding primary table.

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

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



## Tables for All Returns

The tables in this section include information for all 2004 personal income tax returns filed during calendar year 2005. Only certain tables are included in this section because some information is available only for full-year resident returns.

For part-year resident and nonresident returns, the adjusted gross income (AGI) reported in the tables is the Oregon amount, and the AGI level in which each return appears is determined by its Oregon AGI. The table below shows the AGI levels for each quintile group provided in the detailed tables.

<b>Quintile Group</b>	<b>AGI Range</b>
First 20%	Less than \$9,000
Second 20%	\$9,000 - \$20,800
Middle 20%	\$20,800 - \$37,400
Fourth 20%	\$37,400 - \$65,100
Next 15%	\$65,600 - \$122,500
Next 4%	\$122,500 - \$273,700
Top 1%	\$273,700 +



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

**All 2004 returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	27,613	47,045	-1,439,137	48,524	455	55,517	183,791	2,324	205	37	188
0-5	174,499	189,701	428,849	9,281	3,598	17,871	363,672	190,016	10,251	4,591	5,719
5-10	159,722	211,604	1,188,230	5,105	14,072	32,814	503,518	734,116	44,060	19,989	24,921
10-15	145,370	240,935	1,814,616	5,632	37,082	72,859	593,833	1,195,618	80,206	33,426	49,056
15-20	135,092	248,876	2,355,876	5,329	69,026	108,048	622,644	1,619,356	115,332	41,109	77,387
20-25	116,596	227,164	2,615,936	4,946	103,548	122,164	592,365	1,852,634	138,391	40,317	100,945
25-30	101,604	205,862	2,790,222	5,216	131,747	137,827	570,329	1,986,416	152,870	36,104	118,445
30-35	90,873	189,371	2,948,750	5,018	156,832	158,846	572,459	2,095,810	164,688	31,767	133,746
35-40	80,913	175,777	3,029,051	4,916	170,566	167,405	582,754	2,136,547	170,217	28,819	141,744
40-45	71,388	162,145	3,029,838	5,103	171,098	174,044	580,480	2,133,376	171,805	26,504	145,480
45-50	63,617	150,432	3,019,563	5,021	169,946	176,429	570,663	2,125,290	172,679	24,349	148,409
50-60	108,873	270,702	5,969,384	10,562	329,093	365,971	1,098,371	4,210,104	345,643	43,981	301,693
60-70	86,508	227,062	5,607,086	10,313	291,219	339,374	1,006,455	3,997,370	331,966	37,541	294,429
70-80	68,073	184,842	5,090,870	8,461	246,956	296,525	876,183	3,691,160	309,578	31,088	278,491
80-90	51,451	142,772	4,360,432	6,785	194,824	223,940	735,800	3,226,945	272,997	24,440	248,557
90-100	37,711	106,323	3,572,269	5,826	145,782	158,896	577,771	2,698,717	229,941	18,564	211,377
100-250	113,779	323,372	15,808,529	31,895	445,100	536,702	2,232,973	12,642,839	1,098,332	68,283	1,030,048
250-500	13,696	39,687	4,567,915	15,153	53,233	94,976	455,966	3,989,715	354,130	16,212	337,918
500 +	5,825	16,094	7,818,767	46,355	22,338	103,532	616,039	7,125,356	635,871	39,220	596,651

**Quintile Distribution**

First 20%	330,631	402,346	-117,775	61,915	13,716	97,079	939,611	737,178	42,605	19,373	23,855
Second 20%	330,649	572,238	4,853,000	12,780	124,182	207,980	1,428,736	3,275,463	227,345	86,162	147,430
Middle 20%	330,646	673,129	9,436,033	16,856	460,812	480,161	1,918,802	6,700,680	518,422	116,101	407,381
Fourth 20%	330,636	792,843	16,480,245	28,746	910,966	980,608	3,075,154	11,628,132	948,586	129,261	819,776
Next 15%	247,982	683,613	21,297,675	34,930	923,796	1,064,445	3,527,809	15,856,107	1,343,544	118,213	1,225,333
Next 4%	66,127	188,488	11,022,123	24,911	259,118	333,318	1,460,369	9,008,122	787,638	44,397	743,241
Top 1%	16,532	47,109	11,605,745	59,304	63,925	180,148	985,583	10,448,027	931,020	52,834	878,187

<b>Total</b>	<b>1,653,203</b>	<b>3,359,766</b>	<b>74,577,046</b>	<b>239,442</b>	<b>2,756,515</b>	<b>3,343,740</b>	<b>13,336,065</b>	<b>57,653,710</b>	<b>4,799,161</b>	<b>566,341</b>	<b>4,245,203</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**All 2004 returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	27,613	1.7	-52,118	1,757	17	2,011	6,656	84	7	1	7	0.0	8.1
0-5	174,499	1.1	2,458	53	21	102	2,084	1,089	59	26	33	1.3	3.0
5-10	159,722	1.3	7,439	32	88	205	3,153	4,596	276	125	156	2.1	3.4
10-15	145,370	1.7	12,483	39	255	501	4,085	8,225	552	230	338	2.7	4.1
15-20	135,092	1.8	17,439	39	511	800	4,609	11,987	854	304	573	3.3	4.8
20-25	116,596	1.9	22,436	42	888	1,048	5,081	15,889	1,187	346	866	3.9	5.4
25-30	101,604	2.0	27,462	51	1,297	1,357	5,613	19,551	1,505	355	1,166	4.2	6.0
30-35	90,873	2.1	32,449	55	1,726	1,748	6,300	23,063	1,812	350	1,472	4.5	6.4
35-40	80,913	2.2	37,436	61	2,108	2,069	7,202	26,406	2,104	356	1,752	4.7	6.6
40-45	71,388	2.3	42,442	72	2,397	2,438	8,131	29,884	2,407	371	2,038	4.8	6.8
45-50	63,617	2.4	47,465	79	2,671	2,773	8,970	33,408	2,714	383	2,333	4.9	7.0
50-60	108,873	2.5	54,829	97	3,023	3,361	10,089	38,670	3,175	404	2,771	5.1	7.2
60-70	86,508	2.6	64,816	119	3,366	3,923	11,634	46,208	3,837	434	3,404	5.3	7.4
70-80	68,073	2.7	74,785	124	3,628	4,356	12,871	54,224	4,548	457	4,091	5.5	7.5
80-90	51,451	2.8	84,749	132	3,787	4,353	14,301	62,719	5,306	475	4,831	5.7	7.7
90-100	37,711	2.8	94,728	155	3,866	4,214	15,321	71,563	6,097	492	5,605	5.9	7.8
100-250	113,779	2.8	138,941	280	3,912	4,717	19,626	111,118	9,653	600	9,053	6.5	8.1
250-500	13,696	2.9	333,522	1,106	3,887	6,935	33,292	291,305	25,856	1,184	24,673	7.4	8.5
500 +	5,825	2.8	1,342,278	7,958	3,835	17,774	105,758	1,223,237	109,162	6,733	102,429	7.6	8.4

**Quintile Distribution**

First 20%	330,631	1.2	-356	187	42	294	2,842	2,230	129	59	72	NA	3.2
Second 20%	330,649	1.7	14,677	39	376	629	4,321	9,906	688	261	446	3.0	4.5
Middle 20%	330,646	2.0	28,538	51	1,394	1,452	5,803	20,265	1,568	351	1,232	4.3	6.1
Fourth 20%	330,636	2.4	49,844	87	2,755	2,966	9,301	35,169	2,869	391	2,479	5.0	7.0
Next 15%	247,982	2.8	85,884	141	3,725	4,292	14,226	63,941	5,418	477	4,941	5.8	7.7
Next 4%	66,127	2.9	166,681	377	3,919	5,041	22,084	136,225	11,911	671	11,240	6.7	8.3
Top 1%	16,532	2.8	702,017	3,587	3,867	10,897	59,617	631,988	56,316	3,196	53,120	7.6	8.4
<b>Total</b>	<b>1,653,203</b>	<b>2.0</b>	<b>45,111</b>	<b>145</b>	<b>1,667</b>	<b>2,023</b>	<b>8,067</b>	<b>34,874</b>	<b>2,903</b>	<b>343</b>	<b>2,568</b>	<b>5.7</b>	<b>7.4</b>



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

**All 2004 returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Single		Joint		Separate		Head of Household		Qualifying Widow(er)		Full-Year		Part-Year		Nonresident	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Less than zero	27,613	14,016	50.8	11,938	43.2	535	1.9	1,103	4.0	21	0.1	20,033	72.5	1,521	5.5	6,059	21.9
0-5	174,499	133,088	76.3	27,538	15.8	2,696	1.5	11,091	6.4	86	0.0	123,371	70.7	16,544	9.5	34,584	19.8
5-10	159,722	113,394	71.0	24,920	15.6	2,320	1.5	18,999	11.9	89	0.1	133,362	83.5	12,275	7.7	14,085	8.8
10-15	145,370	86,480	59.5	32,544	22.4	2,299	1.6	23,942	16.5	105	0.1	127,800	87.9	8,218	5.7	9,352	6.4
15-20	135,092	70,898	52.5	37,551	27.8	2,456	1.8	24,100	17.8	87	0.1	121,567	90.0	5,700	4.2	7,825	5.8
20-25	116,596	57,344	49.2	36,199	31.0	2,275	2.0	20,700	17.8	78	0.1	105,872	90.8	4,071	3.5	6,653	5.7
25-30	101,604	47,321	46.6	35,554	35.0	2,080	2.0	16,580	16.3	69	0.1	92,550	91.1	3,012	3.0	6,042	5.9
30-35	90,873	40,198	44.2	35,801	39.4	1,895	2.1	12,912	14.2	67	0.1	82,491	90.8	2,487	2.7	5,895	6.5
35-40	80,913	32,811	40.6	36,924	45.6	1,464	1.8	9,652	11.9	62	0.1	73,829	91.2	1,984	2.5	5,100	6.3
40-45	71,388	26,096	36.6	36,564	51.2	1,175	1.6	7,505	10.5	48	0.1	65,236	91.4	1,519	2.1	4,633	6.5
45-50	63,617	20,632	32.4	36,222	56.9	889	1.4	5,834	9.2	40	0.1	58,367	91.7	1,285	2.0	3,965	6.2
50-60	108,873	28,539	26.2	71,205	65.4	1,226	1.1	7,841	7.2	62	0.1	100,903	92.7	1,888	1.7	6,082	5.6
60-70	86,508	16,504	19.1	64,935	75.1	675	0.8	4,351	5.0	43	0.0	80,963	93.6	1,326	1.5	4,219	4.9
70-80	68,073	9,613	14.1	55,604	81.7	441	0.6	2,382	3.5	33	0.0	64,196	94.3	931	1.4	2,946	4.3
80-90	51,451	5,988	11.6	43,833	85.2	251	0.5	1,364	2.7	15	0.0	48,842	94.9	600	1.2	2,009	3.9
90-100	37,711	3,810	10.1	32,816	87.0	176	0.5	897	2.4	12	0.0	35,807	95.0	469	1.2	1,435	3.8
100-250	113,779	10,683	9.4	100,117	88.0	528	0.5	2,414	2.1	37	0.0	108,301	95.2	1,537	1.4	3,941	3.5
250-500	13,696	1,453	10.6	11,856	86.6	104	0.8	276	2.0	7	0.1	12,890	94.1	188	1.4	618	4.5
500 +	5,825	725	12.4	4,905	84.2	81	1.4	111	1.9	3	0.1	5,355	91.9	77	1.3	393	6.7

**Quintile Distribution**

First 20%	330,631	239,750	72.5	58,782	17.8	5,097	1.5	26,826	8.1	176	0.1	250,179	75.7	28,096	8.5	52,356	15.8
Second 20%	330,649	187,587	56.7	81,393	24.6	5,551	1.7	55,897	16.9	221	0.1	293,156	88.7	16,871	5.1	20,622	6.2
Middle 20%	330,646	152,256	46.0	119,711	36.2	6,672	2.0	51,774	15.7	233	0.1	300,649	90.9	9,903	3.0	20,094	6.1
Fourth 20%	330,636	100,608	30.4	197,184	59.6	4,386	1.3	28,256	8.5	202	0.1	304,712	92.2	6,371	1.9	19,553	5.9
Next 15%	247,982	31,249	12.6	207,675	83.7	1,356	0.5	7,607	3.1	95	0.0	234,653	94.6	3,264	1.3	10,065	4.1
Next 4%	66,127	6,281	9.5	58,115	87.9	342	0.5	1,360	2.1	29	0.0	62,967	95.2	901	1.4	2,259	3.4
Top 1%	16,532	1,862	11.3	14,166	85.7	162	1.0	334	2.0	8	0.0	15,419	93.3	226	1.4	887	5.4

<b>Total</b>	<b>1,653,203</b>	<b>719,593</b>	<b>43.5</b>	<b>737,026</b>	<b>44.7</b>	<b>23,566</b>	<b>1.4</b>	<b>172,054</b>	<b>10.4</b>	<b>964</b>	<b>0.1</b>	<b>1,461,735</b>	<b>88.4</b>	<b>65,632</b>	<b>4.0</b>	<b>125,836</b>	<b>7.6</b>
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**TABLE G: STANDARD DEDUCTION RETURNS**  
**(Including Returns with Additional Deductions<sup>1</sup>)**

**All 2004 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	27,613	12,005	43.5	2,117	17.6	51	0.4	2,732	921	272	649	14,737	2,766	52
0-5	174,499	145,732	83.5	9,123	6.3	256	0.2	12,147	2,892	862	2,030	157,879	11,153	260
5-10	159,722	128,046	80.2	11,685	9.1	326	0.3	13,184	3,572	959	2,613	141,230	14,298	329
10-15	145,370	106,917	73.5	10,784	10.1	352	0.3	16,285	4,509	1,154	3,355	123,202	14,139	355
15-20	135,092	94,348	69.8	7,733	8.2	271	0.3	17,903	3,796	1,017	2,779	112,251	10,512	275
20-25	116,596	77,099	66.1	5,043	6.5	161	0.2	17,172	2,823	912	1,911	94,271	6,954	164
25-30	101,604	60,283	59.3	3,489	5.8	117	0.2	15,787	1,933	634	1,299	76,070	4,788	118
30-35	90,873	47,104	51.8	2,543	5.4	92	0.2	14,589	1,515	530	985	61,693	3,528	94
35-40	80,913	35,315	43.6	1,970	5.6	69	0.2	13,435	1,281	454	827	48,750	2,797	69
40-45	71,388	25,907	36.3	1,589	6.1	54	0.2	11,650	968	353	615	37,557	2,204	55
45-50	63,617	19,021	29.9	1,238	6.5	33	0.2	9,919	749	266	483	28,940	1,721	34
50-60	108,873	25,006	23.0	1,976	7.9	66	0.3	15,241	1,316	489	827	40,247	2,803	66
60-70	86,508	13,953	16.1	1,255	9.0	37	0.3	9,820	933	357	576	23,773	1,831	37
70-80	68,073	7,771	11.4	817	10.5	28	0.4	5,786	632	209	423	13,557	1,240	29
80-90	51,451	4,250	8.3	447	10.5	15	0.4	3,183	355	123	232	7,433	679	17
90-100	37,711	2,334	6.2	297	12.7	9	0.4	1,726	219	81	138	4,060	435	9
100-250	113,779	4,575	4.0	668	14.6	19	0.4	3,298	477	146	331	7,873	999	20
250-500	13,696	494	3.6	101	20.4	3	0.6	340	74	16	58	834	159	3
500 +	5,825	219	3.8	55	25.1	1	0.5	144	32	10	22	363	77	1

**Quintile Distribution**

First 20%	330,631	261,822	79.2	20,521	7.8	561	0.2	25,065	6,544	1,907	4,637	286,887	25,158	569
Second 20%	330,649	238,159	72.0	21,795	9.2	721	0.3	39,892	9,637	2,509	7,128	278,051	28,923	729
Middle 20%	330,646	190,070	57.5	11,194	5.9	378	0.2	51,539	6,425	2,162	4,263	241,609	15,457	383
Fourth 20%	330,636	94,697	28.6	6,497	6.9	215	0.2	49,135	4,196	1,528	2,668	143,832	9,165	217
Next 15%	247,982	22,709	9.2	2,395	10.5	70	0.3	16,648	1,831	632	1,199	39,357	3,594	74
Next 4%	66,127	2,309	3.5	401	17.4	12	0.5	1,651	283	85	198	3,960	599	12
Top 1%	16,532	613	3.7	127	20.7	3	0.5	411	81	21	60	1,024	187	3

<b>Total</b>	<b>1,653,203</b>	<b>810,379</b>	<b>49.0</b>	<b>62,930</b>	<b>7.8</b>	<b>1,960</b>	<b>0.2</b>	<b>184,341</b>	<b>28,997</b>	<b>8,844</b>	<b>20,153</b>	<b>994,720</b>	<b>83,083</b>	<b>1,987</b>
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<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 2004 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	27,613	12,400	44.9	1,003,953	80,964	7,268	117,827	16,212	2	6	2,877	15,608	56.5	162,051	10,383
0-5	174,499	22,503	12.9	1,422,528	63,215	17,194	102,778	5,978	5,147	1,098	213	28,767	16.5	133,097	4,627
5-10	159,722	20,171	12.6	512,331	25,399	18,874	49,318	2,613	13,903	8,068	580	31,676	19.8	246,357	7,777
10-15	145,370	23,920	16.5	501,259	20,956	26,291	62,669	2,384	19,106	17,773	930	38,453	26.5	354,078	9,208
15-20	135,092	26,198	19.4	515,109	19,662	31,747	45,274	1,426	18,492	23,593	1,276	40,744	30.2	402,554	9,880
20-25	116,596	27,492	23.6	474,066	17,244	33,711	60,008	1,780	13,700	22,202	1,621	39,497	33.9	409,327	10,363
25-30	101,604	30,628	30.1	463,729	15,141	37,316	68,426	1,834	11,566	22,580	1,952	41,321	40.7	424,387	10,270
30-35	90,873	34,371	37.8	532,763	15,500	40,740	83,473	2,049	9,956	22,478	2,258	43,769	48.2	456,289	10,425
35-40	80,913	37,042	45.8	608,912	16,438	43,231	106,458	2,463	8,911	22,897	2,569	45,598	56.4	491,911	10,788
40-45	71,388	38,127	53.4	611,703	16,044	43,567	115,604	2,653	8,118	23,109	2,847	45,481	63.7	510,915	11,234
45-50	63,617	38,389	60.3	645,891	16,825	43,029	128,280	2,981	7,461	23,271	3,119	44,596	70.1	517,485	11,604
50-60	108,873	75,059	68.9	3,015,620	40,177	81,526	285,285	3,499	13,784	48,443	3,514	83,867	77.0	1,024,571	12,217
60-70	86,508	68,181	78.8	1,288,187	18,894	70,950	301,654	4,252	11,552	46,351	4,012	72,555	83.9	963,047	13,273
70-80	68,073	57,950	85.1	1,149,604	19,838	59,262	297,025	5,012	9,398	42,211	4,492	60,302	88.6	851,333	14,118
80-90	51,451	46,326	90.0	979,748	21,149	46,496	264,852	5,696	6,883	33,819	4,913	47,201	91.7	722,230	15,301
90-100	37,711	35,148	93.2	806,372	22,942	34,930	224,382	6,424	4,983	26,179	5,254	35,377	93.8	570,334	16,122
100-250	113,779	109,508	96.2	3,665,191	33,470	107,760	1,093,702	10,149	16,268	101,642	6,248	109,204	96.0	2,218,448	20,315
250-500	13,696	13,183	96.3	1,297,174	98,397	12,953	324,744	25,071	2,294	18,583	8,101	13,202	96.4	454,398	34,419
500 +	5,825	5,547	95.2	1,579,009	284,660	5,475	549,588	100,381	1,031	9,793	9,499	5,606	96.2	615,353	109,767

**Quintile Distribution**

First 20%	330,631	50,555	15.3	2,855,812	56,489	38,806	260,396	6,710	15,486	6,652	430	68,809	20.8	481,102	6,992
Second 20%	330,649	58,694	17.8	1,175,179	20,022	67,543	125,067	1,852	43,538	47,409	1,089	92,490	28.0	887,410	9,595
Middle 20%	330,646	106,254	32.1	1,713,959	16,131	127,612	254,908	1,998	37,305	74,862	2,007	140,576	42.5	1,457,093	10,365
Fourth 20%	330,636	206,653	62.5	5,219,700	25,258	228,057	736,325	3,229	39,900	130,151	3,262	235,939	71.4	2,810,072	11,910
Next 15%	247,982	219,996	88.7	4,853,973	22,064	221,811	1,304,766	5,882	33,486	163,694	4,888	225,273	90.8	3,455,824	15,341
Next 4%	66,127	64,144	97.0	2,861,081	44,604	62,892	778,317	12,375	10,002	66,509	6,650	63,818	96.5	1,452,990	22,768
Top 1%	16,532	15,847	95.9	2,393,446	151,035	15,599	821,570	52,668	2,838	24,820	8,746	15,919	96.3	983,674	61,792

<b>Total</b>	<b>1,653,203</b>	<b>722,143</b>	<b>43.7</b>	<b>21,073,150</b>	<b>29,181</b>	<b>762,320</b>	<b>4,281,349</b>	<b>5,616</b>	<b>182,555</b>	<b>514,098</b>	<b>2,816</b>	<b>842,824</b>	<b>51.0</b>	<b>11,528,165</b>	<b>13,678</b>
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For both the federal and Oregon returns, filers are allowed to take either the appropriate standard deduction or their itemized deductions, whichever is greater.

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

**All 2004 returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Total Credits	Exemption Credits	Earned Income	Working Family Child Care	Retirement Income	Child and Dependent Care	Elderly or Disabled	Political Contributions	Tax Paid to Other States	Other Credits
Less than zero	27,613	37	11	0	20	1	0	0	0	3	1
0-5	174,499	4,591	3,965	199	66	5	19	0	11	281	44
5-10	159,722	19,989	16,735	1,563	872	94	193	1	50	312	163
10-15	145,370	33,426	25,851	3,436	2,373	211	728	11	95	360	357
15-20	135,092	41,109	30,903	3,688	3,696	246	1,566	4	143	348	514
20-25	116,596	40,317	30,082	2,507	4,610	273	1,648	1	165	406	623
25-30	101,604	36,104	28,175	1,226	3,997	265	1,194	0	187	414	644
30-35	90,873	31,767	26,360	314	2,618	204	817	0	214	538	702
35-40	80,913	28,819	24,813	3	1,744	134	613	0	246	493	773
40-45	71,388	26,504	23,147	0	1,218	39	504	0	258	530	808
45-50	63,617	24,349	21,646	0	649	0	442	0	282	518	812
50-60	108,873	43,981	39,282	1	430	0	768	0	604	1,108	1,788
60-70	86,508	37,541	33,283	0	85	0	593	0	610	1,128	1,841
70-80	68,073	31,088	27,275	0	10	0	231	0	591	1,003	1,977
80-90	51,451	24,440	21,163	0	0	0	48	0	533	1,015	1,681
90-100	37,711	18,564	15,807	0	0	0	12	0	466	844	1,435
100-250	113,779	68,283	48,111	0	0	0	6	0	1,825	8,266	10,076
250-500	13,696	16,212	5,858	0	0	0	0	0	307	7,106	2,940
500 +	5,825	39,220	2,360	0	0	0	0	0	158	29,954	6,747

**Quintile Distribution**

First 20%	330,631	19,373	16,487	1,294	644	67	145	0	48	527	156
Second 20%	330,649	86,162	65,710	8,067	7,067	528	2,644	16	275	832	1,014
Middle 20%	330,646	116,101	92,143	3,576	11,459	777	3,684	1	658	1,567	2,232
Fourth 20%	330,636	129,261	114,330	2	3,184	98	2,366	0	1,589	2,892	4,799
Next 15%	247,982	118,213	101,188	0	32	0	542	0	2,599	5,277	8,575
Next 4%	66,127	44,397	28,035	0	0	0	1	0	1,171	7,191	7,998
Top 1%	16,532	52,834	6,935	0	0	0	0	0	405	36,342	9,152

<b>Total</b>	<b>1,653,203</b>	<b>566,341</b>	<b>424,828</b>	<b>12,939</b>	<b>22,386</b>	<b>1,470</b>	<b>9,383</b>	<b>17</b>	<b>6,745</b>	<b>54,627</b>	<b>33,927</b>
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**TABLE J: OREGON TOTAL EXEMPTIONS**

**All 2004 returns**

**TOTAL, PERSONAL, SEVERELY DISABLED, AND DISABLED CHILD EXEMPTIONS**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Total Oregon Exemptions	Total Personal Exemptions	Severely Disabled Exemptions			Disabled Child Exemptions				
				One	Two	Total	One	Two	Three or More		Total
									Number of Returns	Number of Exemptions	
Less than zero	27,613	47,045	46,566	384	14	412	59	4	0	0	67
0-5	174,499	189,701	187,230	1,894	62	2,018	356	39	6	19	453
5-10	159,722	211,604	208,535	2,312	80	2,472	503	39	5	16	597
10-15	145,370	240,935	237,343	2,526	95	2,716	716	69	7	22	876
15-20	135,092	248,876	245,273	2,382	94	2,570	833	86	9	28	1,033
20-25	116,596	227,164	224,096	1,890	87	2,064	787	91	11	35	1,004
25-30	101,604	205,862	203,219	1,579	50	1,679	788	72	10	32	964
30-35	90,873	189,371	186,988	1,319	57	1,433	749	81	12	39	950
35-40	80,913	175,777	173,578	1,206	57	1,320	669	80	13	50	879
40-45	71,388	162,145	160,180	1,052	36	1,124	675	65	11	36	841
45-50	63,617	150,432	148,740	835	27	889	593	85	13	40	803
50-60	108,873	270,702	267,536	1,603	56	1,715	1,143	118	23	72	1,451
60-70	86,508	227,062	224,573	1,300	52	1,404	889	84	8	28	1,085
70-80	68,073	184,842	183,055	883	29	941	689	71	5	15	846
80-90	51,451	142,772	141,452	653	23	699	497	51	7	22	621
90-100	37,711	106,323	105,426	391	14	419	391	37	4	13	478
100-250	113,779	323,372	321,152	1,027	35	1,097	1,067	80	8	24	1,251
250-500	13,696	39,687	39,489	97	0	97	*	*	*	*	*
500 +	5,825	16,094	16,031	36	0	36	*	*	*	*	*

**Quintile Distribution**

First 20%	330,631	402,346	397,014	4,075	137	4,349	807	72	10	32	983
Second 20%	330,649	572,238	563,837	5,767	219	6,205	1,787	176	18	57	2,196
Middle 20%	330,646	673,129	664,388	5,086	216	5,518	2,546	270	41	137	3,223
Fourth 20%	330,636	792,843	783,581	4,782	180	5,142	3,221	357	57	185	4,120
Next 15%	247,982	683,613	677,399	3,033	102	3,237	2,444	234	21	65	2,977
Next 4%	66,127	188,488	187,346	520	14	548	505	37	5	15	594
Top 1%	16,532	47,109	46,897	106	0	106	94	6	0	0	106

<b>Total</b>	<b>1,653,203</b>	<b>3,359,766</b>	<b>3,320,462</b>	<b>23,369</b>	<b>868</b>	<b>25,105</b>	<b>11,404</b>	<b>1,152</b>	<b>152</b>	<b>491</b>	<b>14,199</b>
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\* Summary information for this category has been combined with the previous (or following) category due to the low count.

**TABLE J.1: OREGON PERSONAL EXEMPTIONS**

**All 2004 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	27,613	46,566	3,263	11,148	8,465	1,896	1,823	713	227	54	16	6	2	21
0-5	174,499	187,230	58,845	74,995	23,421	8,280	5,686	2,316	669	176	54	32	25	263
5-10	159,722	208,535	28,660	84,734	27,619	10,490	5,359	1,954	628	168	68	25	17	174
10-15	145,370	237,343	8,931	78,085	33,638	13,220	7,234	2,877	947	285	95	35	23	249
15-20	135,092	245,273	2,810	68,890	35,603	14,085	8,311	3,597	1,219	379	118	44	36	386
20-25	116,596	224,096	1,232	57,130	31,185	12,576	8,580	3,848	1,379	440	137	50	39	408
25-30	101,604	203,219	594	47,818	28,008	10,987	8,052	3,904	1,452	494	189	68	38	402
30-35	90,873	186,988	373	40,899	25,915	9,782	7,880	3,850	1,473	460	156	46	39	423
35-40	80,913	173,578	193	33,398	24,484	9,106	8,011	3,636	1,348	474	167	59	37	397
40-45	71,388	160,180	112	26,618	22,490	8,836	7,721	3,555	1,373	436	164	39	44	462
45-50	63,617	148,740	83	21,013	21,010	8,313	8,026	3,321	1,257	371	147	45	31	339
50-60	108,873	267,536	76	29,180	39,249	15,432	15,618	6,311	2,023	646	226	73	39	410
60-70	86,508	224,573	53	16,845	34,138	13,511	14,341	5,300	1,602	458	161	64	35	373
70-80	68,073	183,055	13	9,816	28,280	11,573	12,393	4,340	1,194	292	110	36	26	276
80-90	51,451	141,452	11	6,073	21,704	8,936	10,194	3,357	842	213	64	37	20	214
90-100	37,711	105,426	20	3,867	15,710	6,956	7,768	2,511	627	176	49	16	11	114
100-250	113,779	321,152	63	10,741	48,113	19,662	24,554	7,934	2,021	470	221	49	32	350
250-500	13,696	39,489	17	1,498	5,503	1,953	3,069	1,215	346	69	26	*	*	*
500 +	5,825	16,031	7	782	2,513	724	1,163	473	126	24	13	*	*	*

**Quintile Distribution**

First 20%	330,631	397,014	87,225	153,655	53,359	18,266	11,686	4,502	1,356	361	125	52	44	458
Second 20%	330,649	563,837	15,553	173,519	80,540	31,742	18,029	7,559	2,533	760	253	98	63	677
Middle 20%	330,646	664,388	2,042	153,628	92,188	35,766	27,062	12,774	4,752	1,561	552	187	134	1,430
Fourth 20%	330,636	783,581	381	102,696	113,054	44,383	42,984	17,855	6,234	1,982	704	219	144	1,536
Next 15%	247,982	677,399	88	31,740	103,359	42,763	48,037	16,087	4,261	1,062	350	140	95	1,009
Next 4%	66,127	187,346	45	6,339	27,719	11,153	14,440	4,815	1,213	281	89	21	12	129
Top 1%	16,532	46,897	22	1,953	6,829	2,245	3,545	1,420	404	78	27	7	2	22

<b>Total</b>	<b>1,653,203</b>	<b>3,320,462</b>	<b>105,356</b>	<b>623,530</b>	<b>477,048</b>	<b>186,318</b>	<b>165,783</b>	<b>65,012</b>	<b>20,753</b>	<b>6,085</b>	<b>2,100</b>	<b>724</b>	<b>494</b>	<b>5,261</b>
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\* Summary information for this category has been combined with the previous (or following) category due to the low count.

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

**All 2004 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	Other <sup>1</sup>
Less than zero	27,613	188	6,867	3,811	104	10,614	0	0	1	0	0	0
0-5	174,499	5,719	24,588	2,612	1,197	22,736	5	5	7	4	5	5
5-10	159,722	24,921	45,869	2,496	3,822	28,117	5	5	9	5	5	7
10-15	145,370	49,056	70,660	4,373	6,825	35,079	5	4	8	5	6	6
15-20	135,092	77,387	99,763	6,015	9,089	40,643	6	5	9	6	6	9
20-25	116,596	100,945	121,211	6,913	9,888	39,938	6	5	9	6	5	8
25-30	101,604	118,445	137,125	7,942	10,395	38,696	6	4	9	6	5	8
30-35	90,873	133,746	151,274	8,378	10,717	37,448	6	4	8	6	5	8
35-40	80,913	141,744	159,565	8,908	10,215	37,291	6	5	9	7	5	9
40-45	71,388	145,480	162,098	9,463	9,859	36,118	7	4	9	7	5	8
45-50	63,617	148,409	163,330	10,157	9,841	34,999	7	4	8	6	5	8
50-60	108,873	301,693	325,565	21,328	18,817	64,048	12	8	16	14	10	16
60-70	86,508	294,429	309,442	22,437	17,634	55,089	11	6	14	13	9	13
70-80	68,073	278,491	285,049	22,465	17,135	46,158	11	6	13	12	8	11
80-90	51,451	248,557	248,992	21,625	15,126	37,187	9	4	10	10	6	9
90-100	37,711	211,377	206,478	20,438	13,853	29,392	7	4	10	8	6	8
100-250	113,779	1,030,048	852,943	193,225	99,558	115,679	22	13	29	25	17	29
250-500	13,696	337,918	194,084	122,642	51,331	30,139	1	1	2	1	2	2
500 +	5,825	596,651	178,100	391,034	95,027	67,510	0	0	2	0	0	0
<b>Quintile Distribution</b>												
First 20%	330,631	23,855	66,003	8,288	4,083	55,142	10	9	15	9	10	11
Second 20%	330,649	147,430	199,038	11,979	18,388	88,222	13	10	21	13	13	18
Middle 20%	330,646	407,381	469,157	26,674	34,554	128,063	19	14	28	19	18	26
Fourth 20%	330,636	819,776	893,510	56,565	52,714	183,464	34	22	46	37	28	44
Next 15%	247,982	1,225,333	1,210,452	117,545	79,812	182,478	41	24	53	47	32	46
Next 4%	66,127	743,241	568,049	170,042	82,463	77,312	12	8	17	14	10	17
Top 1%	16,532	878,187	336,796	495,171	138,419	92,200	1	1	4	1	2	2
<b>Total</b>	<b>1,653,203</b>	<b>4,245,203</b>	<b>3,743,004</b>	<b>886,263</b>	<b>410,433</b>	<b>806,880</b>	<b>131</b>	<b>88</b>	<b>183</b>	<b>141</b>	<b>112</b>	<b>164</b>

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





## Tables for All Full-Year Resident Returns

This section contains tables for full-year resident returns, which comprise approximately 88 percent of all returns. These tables represent the strongest base for statistical reference because Oregon adjusted gross income and federal adjusted gross income are identical.

The table below shows the AGI levels for each quintile group provided in the detailed tables.

<b>Quintile Group</b>	<b>AGI Range</b>
First 20%	Less than \$10,600
Second 20%	\$10,600 - \$22,700
Middle 20%	\$22,700 - \$39,700
Fourth 20%	\$39,700 - \$67,700
Next 15%	\$67,700 - \$126,300
Next 4%	\$126,300 - \$282,000
Top 1%	\$282,000 +



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

**2004 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	20,033	30,339	-1,026,340	18,398	439	15,050	183,574	1,056	103	31	91
0-5	123,371	99,833	328,626	2,913	754	8,657	319,070	119,605	6,098	3,079	3,057
5-10	133,362	163,072	996,189	4,181	7,939	25,737	457,291	594,177	35,107	17,234	18,657
10-15	127,800	205,236	1,597,172	4,938	28,798	61,046	546,907	1,033,996	68,960	30,507	40,647
15-20	121,567	219,819	2,120,903	4,654	59,265	97,323	577,749	1,444,875	102,642	38,241	67,473
20-25	105,872	202,993	2,375,417	4,543	92,576	112,555	550,151	1,672,027	124,746	37,599	89,942
25-30	92,550	184,508	2,541,843	4,722	119,831	129,129	527,980	1,799,061	138,357	33,568	106,413
30-35	82,491	168,955	2,676,673	4,699	143,512	143,246	527,834	1,889,521	148,412	29,232	119,985
35-40	73,829	158,254	2,764,019	4,687	157,171	159,851	539,246	1,934,954	154,075	26,589	127,821
40-45	65,236	146,360	2,768,840	4,960	158,371	166,436	535,039	1,934,584	155,701	24,374	131,501
45-50	58,367	136,565	2,770,567	4,833	158,251	170,438	528,665	1,935,198	157,139	22,428	134,789
50-60	100,903	249,243	5,533,236	10,182	309,472	355,848	1,026,047	3,873,575	317,816	40,738	277,107
60-70	80,963	211,490	5,248,491	9,673	276,320	332,034	949,556	3,716,565	308,449	34,971	273,482
70-80	64,196	173,743	4,801,380	7,747	235,819	287,287	832,357	3,463,180	290,311	29,112	261,199
80-90	48,842	135,199	4,139,282	6,590	187,068	219,255	703,192	3,050,586	257,979	22,853	235,126
90-100	35,807	100,754	3,392,235	5,629	140,017	155,607	550,857	2,554,266	217,601	17,347	200,254
100-250	108,301	307,729	15,045,370	29,959	429,266	521,732	2,131,339	12,002,339	1,042,596	61,631	980,965
250-500	12,890	37,579	4,295,323	14,755	51,299	82,225	429,991	3,748,518	332,766	12,372	320,394
500 +	5,355	15,010	7,045,432	45,174	21,276	88,101	569,506	6,413,049	575,193	24,677	550,516

**Quintile Distribution**

First 20%	292,340	316,267	458,915	26,109	11,323	54,457	1,020,733	816,105	47,747	23,430	25,385
Second 20%	292,359	513,253	4,805,869	11,292	131,654	211,648	1,367,081	3,251,835	229,774	86,125	150,269
Middle 20%	292,344	594,914	8,956,980	16,054	458,753	477,482	1,813,028	6,313,802	492,370	105,084	391,249
Fourth 20%	292,345	707,331	15,306,562	27,992	851,043	962,562	2,859,297	10,735,549	878,382	116,526	762,157
Next 15%	219,260	605,937	19,453,546	32,286	834,032	974,986	3,215,945	14,494,148	1,230,215	104,150	1,126,065
Next 4%	58,470	166,962	10,053,037	22,890	232,503	302,903	1,316,313	8,230,242	720,335	37,097	683,238
Top 1%	14,617	42,017	10,379,747	56,613	58,138	147,519	893,952	9,339,454	835,228	34,171	801,056

<b>Total</b>	<b>1,461,735</b>	<b>2,946,681</b>	<b>69,414,656</b>	<b>193,236</b>	<b>2,577,447</b>	<b>3,131,557</b>	<b>12,486,348</b>	<b>53,181,135</b>	<b>4,434,051</b>	<b>506,583</b>	<b>3,939,419</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**2004 Full-year returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	20,033	1.5	-51,233	918	22	751	9,164	53	5	2	5	0.0	8.7
0-5	123,371	0.8	2,664	24	6	70	2,586	970	49	25	25	0.9	2.6
5-10	133,362	1.2	7,470	31	60	193	3,429	4,455	263	129	140	1.9	3.1
10-15	127,800	1.6	12,497	39	225	478	4,279	8,091	540	239	318	2.5	3.9
15-20	121,567	1.8	17,446	38	488	801	4,753	11,885	844	315	555	3.2	4.7
20-25	105,872	1.9	22,437	43	874	1,063	5,196	15,793	1,178	355	850	3.8	5.4
25-30	92,550	2.0	27,465	51	1,295	1,395	5,705	19,439	1,495	363	1,150	4.2	5.9
30-35	82,491	2.0	32,448	57	1,740	1,737	6,399	22,906	1,799	354	1,455	4.5	6.3
35-40	73,829	2.1	37,438	64	2,129	2,165	7,304	26,209	2,087	360	1,731	4.6	6.6
40-45	65,236	2.2	42,443	76	2,428	2,551	8,202	29,655	2,387	374	2,016	4.7	6.8
45-50	58,367	2.3	47,468	83	2,711	2,920	9,058	33,156	2,692	384	2,309	4.9	7.0
50-60	100,903	2.5	54,837	101	3,067	3,527	10,169	38,389	3,150	404	2,746	5.0	7.2
60-70	80,963	2.6	64,826	120	3,413	4,101	11,728	45,905	3,810	432	3,378	5.2	7.4
70-80	64,196	2.7	74,793	121	3,673	4,475	12,966	53,947	4,522	454	4,069	5.4	7.5
80-90	48,842	2.8	84,748	135	3,830	4,489	14,397	62,458	5,282	468	4,814	5.7	7.7
90-100	35,807	2.8	94,737	157	3,910	4,346	15,384	71,334	6,077	485	5,593	5.9	7.8
100-250	108,301	2.8	138,922	277	3,964	4,817	19,680	110,824	9,627	569	9,058	6.5	8.2
250-500	12,890	2.9	333,229	1,145	3,980	6,379	33,359	290,808	25,816	960	24,856	7.5	8.5
500 +	5,355	2.8	1,315,674	8,436	3,973	16,452	106,350	1,197,582	107,412	4,608	102,804	7.8	8.6
<b>Quintile Distribution</b>													
First 20%	292,340	1.1	1,570	89	39	186	3,492	2,792	163	80	87	5.5	3.1
Second 20%	292,359	1.8	16,438	39	450	724	4,676	11,123	786	295	514	3.1	4.6
Middle 20%	292,344	2.0	30,639	55	1,569	1,633	6,202	21,597	1,684	360	1,338	4.4	6.2
Fourth 20%	292,345	2.4	52,358	96	2,911	3,293	9,781	36,722	3,005	399	2,607	5.0	7.1
Next 15%	219,260	2.8	88,724	147	3,804	4,447	14,667	66,105	5,611	475	5,136	5.8	7.8
Next 4%	58,470	2.9	171,935	392	3,976	5,181	22,513	140,760	12,320	635	11,685	6.8	8.3
Top 1%	14,617	2.9	710,115	3,873	3,978	10,092	61,158	638,945	57,141	2,338	54,803	7.7	8.6
<b>Total</b>	<b>1,461,735</b>	<b>2.0</b>	<b>47,488</b>	<b>132</b>	<b>1,763</b>	<b>2,142</b>	<b>8,542</b>	<b>36,382</b>	<b>3,033</b>	<b>347</b>	<b>2,695</b>	<b>5.7</b>	<b>7.4</b>

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

**2004 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Single		Joint		Separate		Head of Household		Qualifying Widow(er)		Itemized	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Less than zero	20,033	11,600	57.9	7,211	36.0	383	1.9	825	4.1	14	0.1	9,795	48.9
0-5	123,371	105,405	85.4	8,824	7.2	1,395	1.1	7,678	6.2	69	0.1	10,365	8.4
5-10	133,362	99,481	74.6	15,365	11.5	1,739	1.3	16,702	12.5	75	0.1	22,864	17.1
10-15	127,800	78,462	61.4	25,020	19.6	1,885	1.5	22,333	17.5	100	0.1	31,652	24.8
15-20	121,567	65,415	53.8	31,096	25.6	2,135	1.8	22,838	18.8	83	0.1	34,848	28.7
20-25	105,872	53,453	50.5	30,670	29.0	2,023	1.9	19,654	18.6	72	0.1	34,320	32.4
25-30	92,550	44,299	47.9	30,559	33.0	1,892	2.0	15,734	17.0	66	0.1	36,319	39.2
30-35	82,491	37,687	45.7	30,851	37.4	1,740	2.1	12,150	14.7	63	0.1	38,675	46.9
35-40	73,829	30,802	41.7	32,578	44.1	1,340	1.8	9,050	12.3	59	0.1	40,835	55.3
40-45	65,236	24,501	37.6	32,626	50.0	1,070	1.6	6,993	10.7	46	0.1	40,942	62.8
45-50	58,367	19,450	33.3	32,610	55.9	812	1.4	5,457	9.3	38	0.1	40,466	69.3
50-60	100,903	26,958	26.7	65,457	64.9	1,093	1.1	7,338	7.3	57	0.1	77,270	76.6
60-70	80,963	15,568	19.2	60,686	75.0	590	0.7	4,079	5.0	40	0.0	67,754	83.7
70-80	64,196	9,080	14.1	52,474	81.7	379	0.6	2,230	3.5	33	0.1	56,831	88.5
80-90	48,842	5,662	11.6	41,652	85.3	226	0.5	1,287	2.6	15	0.0	44,809	91.7
90-100	35,807	3,623	10.1	31,185	87.1	144	0.4	843	2.4	12	0.0	33,618	93.9
100-250	108,301	10,034	9.3	95,510	88.2	432	0.4	2,288	2.1	37	0.0	104,113	96.1
250-500	12,890	1,317	10.2	11,221	87.1	84	0.7	261	2.0	7	0.1	12,467	96.7
500 +	5,355	624	11.7	4,570	85.3	59	1.1	99	1.8	3	0.1	5,176	96.7

**Quintile Distribution**

First 20%	292,340	226,806	77.6	33,878	11.6	3,737	1.3	27,749	9.5	170	0.1	46,484	15.9
Second 20%	292,359	163,363	55.9	70,232	24.0	4,882	1.7	53,673	18.4	209	0.1	81,311	27.8
Middle 20%	292,344	134,959	46.2	106,221	36.3	5,849	2.0	45,097	15.4	218	0.1	129,693	44.4
Fourth 20%	292,345	85,029	29.1	180,023	61.6	3,544	1.2	23,571	8.1	178	0.1	214,077	73.2
Next 15%	219,260	26,201	11.9	185,673	84.7	1,036	0.5	6,271	2.9	79	0.0	200,838	91.6
Next 4%	58,470	5,500	9.4	51,511	88.1	251	0.4	1,181	2.0	27	0.0	56,592	96.8
Top 1%	14,617	1,563	10.7	12,627	86.4	122	0.8	297	2.0	8	0.1	14,124	96.6

<b>Total</b>	<b>1,461,735</b>	<b>643,421</b>	<b>44.0</b>	<b>640,165</b>	<b>43.8</b>	<b>19,421</b>	<b>1.3</b>	<b>157,839</b>	<b>10.8</b>	<b>889</b>	<b>0.1</b>	<b>743,119</b>	<b>50.8</b>
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**TABLE D: SOURCES OF ADJUSTED GROSS INCOME (THOUSANDS OF DOLLARS)**

**2004 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Adjusted Gross Income	Wages, Salaries, Tips	Taxable Dividends and Interest	Business Income	Capital Gains	Taxable Pensions	Schedule E Income <sup>1</sup>	Farm Income	All Other Income <sup>2</sup>	Adjustments
Less than zero	20,033	-1,026,340	105,722	80,679	-69,280	120,231	33,225	-389,536	-71,452	-814,820	21,109
0-5	123,371	328,626	284,856	34,649	23,020	-4,949	27,854	-8,734	-5,409	2,238	24,900
5-10	133,362	996,189	716,643	71,279	73,827	3,416	129,572	1,452	-5,538	40,226	34,688
10-15	127,800	1,597,172	1,099,708	92,765	106,903	10,463	258,079	10,057	-7,493	63,727	37,036
15-20	121,567	2,120,903	1,537,344	96,936	103,422	20,006	326,653	14,621	-8,459	70,813	40,434
20-25	105,872	2,375,417	1,816,391	81,819	104,582	21,689	314,839	17,564	-8,859	69,696	42,304
25-30	92,550	2,541,843	1,984,430	76,482	96,058	22,799	327,301	18,894	-9,062	67,428	42,488
30-35	82,491	2,676,673	2,117,086	72,633	92,059	26,044	333,124	19,884	-8,235	66,869	42,790
35-40	73,829	2,764,019	2,186,538	70,525	96,431	26,007	349,155	21,480	-9,196	67,218	44,140
40-45	65,236	2,768,840	2,178,730	72,555	93,998	28,377	357,894	24,241	-8,290	66,351	45,016
45-50	58,367	2,770,567	2,168,665	73,424	91,058	33,092	364,689	31,691	-8,278	62,340	46,115
50-60	100,903	5,533,236	4,284,779	140,421	169,294	74,524	767,921	76,289	-16,233	117,603	81,361
60-70	80,963	5,248,491	4,023,993	134,311	162,294	84,484	743,959	83,856	-12,777	99,845	71,474
70-80	64,196	4,801,380	3,663,229	122,623	148,634	94,632	673,896	91,022	-12,684	84,269	64,243
80-90	48,842	4,139,282	3,164,257	104,778	125,363	92,400	553,106	98,053	-9,193	69,246	58,728
90-100	35,807	3,392,235	2,580,230	89,446	114,147	89,405	429,159	100,164	-7,206	55,866	58,975
100-250	108,301	15,045,370	10,184,276	564,120	780,582	970,634	1,579,046	1,080,274	-31,164	239,306	321,704
250-500	12,890	4,295,323	2,220,750	254,266	265,757	652,905	183,050	760,908	-12,373	68,759	98,698
500 +	5,355	7,045,432	1,906,207	715,360	179,437	2,135,689	95,955	1,986,222	-11,294	89,341	51,484

**Quintile Distribution**

First 20%	292,340	458,915	1,216,453	196,780	40,830	119,251	216,041	-396,122	-83,237	-765,886	85,196
Second 20%	292,359	4,805,869	3,474,020	224,330	252,865	40,391	729,865	33,363	-19,572	166,057	95,450
Middle 20%	292,344	8,956,980	7,036,323	252,920	328,073	84,556	1,134,830	67,409	-30,093	229,972	147,009
Fourth 20%	292,345	15,306,562	11,884,087	394,555	485,971	202,541	2,089,371	196,815	-43,292	327,134	230,620
Next 15%	219,260	19,453,546	14,681,400	526,212	657,723	525,864	2,544,981	547,501	-42,815	323,499	310,820
Next 4%	58,470	10,053,037	6,336,183	435,472	608,999	860,805	906,762	997,995	-25,217	165,170	233,134
Top 1%	14,617	10,379,747	3,595,367	918,801	383,124	2,668,441	226,626	2,591,443	-18,969	140,373	125,458

<b>Total</b>	<b>1,461,735</b>	<b>69,414,656</b>	<b>48,223,833</b>	<b>2,949,071</b>	<b>2,757,585</b>	<b>4,501,849</b>	<b>7,848,477</b>	<b>4,038,403</b>	<b>-263,196</b>	<b>586,321</b>	<b>1,227,687</b>
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<sup>1</sup>Schedule E income includes: rental real estate, royalties, partnerships, S corporations, and trusts.

<sup>2</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**

**2004 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Wages, Salaries, and Tips					Interest Income					Dividend Income				
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	6,359	31.7	105,722	16,626	10.3	11,490	57.4	57,510	5,005	5.6	8,481	42.3	23,169	2,732	2.3
0-5	94,820	76.9	284,856	3,004	86.7	30,345	24.6	18,470	609	5.6	17,017	13.8	16,179	951	4.9
5-10	101,016	75.7	716,643	7,094	71.9	36,742	27.6	42,902	1,168	4.3	18,413	13.8	28,377	1,541	2.8
10-15	94,881	74.2	1,099,708	11,590	68.9	38,271	29.9	57,448	1,501	3.6	19,336	15.1	35,317	1,827	2.2
15-20	94,818	78.0	1,537,344	16,214	72.5	37,127	30.5	59,848	1,612	2.8	18,283	15.0	37,088	2,029	1.7
20-25	87,090	82.3	1,816,391	20,856	76.5	32,794	31.0	49,385	1,506	2.1	15,717	14.8	32,434	2,064	1.4
25-30	77,842	84.1	1,984,430	25,493	78.1	31,384	33.9	46,591	1,485	1.8	14,984	16.2	29,890	1,995	1.2
30-35	70,717	85.7	2,117,086	29,937	79.1	30,704	37.2	43,915	1,430	1.6	14,429	17.5	28,719	1,990	1.1
35-40	63,811	86.4	2,186,538	34,266	79.1	30,705	41.6	41,262	1,344	1.5	14,510	19.7	29,263	2,017	1.1
40-45	56,507	86.6	2,178,730	38,557	78.7	29,664	45.5	42,456	1,431	1.5	14,393	22.1	30,099	2,091	1.1
45-50	50,606	86.7	2,168,665	42,854	78.3	29,115	49.9	42,304	1,453	1.5	14,435	24.7	31,121	2,156	1.1
50-60	87,812	87.0	4,284,779	48,795	77.4	54,368	53.9	79,176	1,456	1.4	27,730	27.5	61,244	2,209	1.1
60-70	70,805	87.5	4,023,993	56,832	76.7	47,962	59.2	74,119	1,545	1.4	25,548	31.6	60,192	2,356	1.1
70-80	56,469	88.0	3,663,229	64,872	76.3	41,468	64.6	66,842	1,612	1.4	23,101	36.0	55,782	2,415	1.2
80-90	43,372	88.8	3,164,257	72,956	76.4	33,766	69.1	54,126	1,603	1.3	19,588	40.1	50,652	2,586	1.2
90-100	31,913	89.1	2,580,230	80,852	76.1	26,175	73.1	45,276	1,730	1.3	15,971	44.6	44,170	2,766	1.3
100-250	94,244	87.0	10,184,276	108,063	67.7	89,238	82.4	274,578	3,077	1.8	62,653	57.9	289,541	4,621	1.9
250-500	10,440	81.0	2,220,750	212,715	51.7	12,144	94.2	120,727	9,941	2.8	10,215	79.2	133,539	13,073	3.1
500 +	4,187	78.2	1,906,207	455,268	27.1	5,253	98.1	267,516	50,926	3.8	4,702	87.8	447,844	95,245	6.4

**Quintile Distribution**

First 20%	213,594	73.1	1,216,453	5,695	265.1	83,152	28.4	125,031	1,504	27.2	46,136	15.8	71,750	1,555	15.6
Second 20%	226,101	77.3	3,474,020	15,365	72.3	88,769	30.4	137,834	1,553	2.9	44,120	15.1	86,497	1,960	1.8
Middle 20%	248,311	84.9	7,036,323	28,337	78.6	106,018	36.3	152,336	1,437	1.7	50,160	17.2	100,584	2,005	1.1
Fourth 20%	254,186	86.9	11,884,087	46,754	77.6	152,340	52.1	223,441	1,467	1.5	77,220	26.4	171,114	2,216	1.1
Next 15%	193,923	88.4	14,681,400	75,707	75.5	153,491	70.0	274,661	1,789	1.4	91,379	41.7	251,551	2,753	1.3
Next 4%	49,956	85.4	6,336,183	126,835	63.0	50,948	87.1	207,604	4,075	2.1	38,375	65.6	227,868	5,938	2.3
Top 1%	11,638	79.6	3,595,367	308,933	34.6	13,997	95.8	363,545	25,973	3.5	12,116	82.9	555,256	45,828	5.3

<b>Total</b>	<b>1,197,709</b>	<b>81.9</b>	<b>48,223,833</b>	<b>40,263</b>	<b>69.5</b>	<b>648,715</b>	<b>44.4</b>	<b>1,484,451</b>	<b>2,288</b>	<b>2.1</b>	<b>359,506</b>	<b>24.6</b>	<b>1,464,620</b>	<b>4,074</b>	<b>2.1</b>
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)  
TAX REFUND, ALIMONY, AND UNEMPLOYMENT INCOME**

**2004 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	State Income Tax Refund					Alimony Received					Unemployment Income				
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	1,520	7.6	4,321	2,843	0.4	61	0.3	920	15,083	0.1	753	3.8	2,436	3,235	0.2
0-5	1,947	1.6	1,393	715	0.4	186	0.2	774	4,162	0.2	6,328	5.1	11,451	1,810	3.5
5-10	3,951	3.0	2,520	638	0.3	600	0.4	3,195	5,324	0.3	13,732	10.3	33,353	2,429	3.3
10-15	6,783	5.3	4,241	625	0.3	831	0.7	5,984	7,201	0.4	16,453	12.9	46,337	2,816	2.9
15-20	9,557	7.9	6,170	646	0.3	749	0.6	5,845	7,803	0.3	15,514	12.8	49,688	3,203	2.3
20-25	12,015	11.3	8,258	687	0.3	810	0.8	7,760	9,580	0.3	13,134	12.4	46,086	3,509	1.9
25-30	15,330	16.6	11,058	721	0.4	769	0.8	7,217	9,386	0.3	11,113	12.0	39,648	3,568	1.6
30-35	18,755	22.7	13,918	742	0.5	699	0.8	7,209	10,313	0.3	9,817	11.9	34,692	3,534	1.3
35-40	21,753	29.5	16,618	764	0.6	569	0.8	6,863	12,062	0.2	8,592	11.6	31,337	3,647	1.1
40-45	23,323	35.8	18,320	786	0.7	531	0.8	6,867	12,932	0.2	7,728	11.8	28,592	3,700	1.0
45-50	24,243	41.5	19,418	801	0.7	430	0.7	7,005	16,291	0.3	6,963	11.9	25,199	3,619	0.9
50-60	48,869	48.4	40,000	819	0.7	512	0.5	8,560	16,719	0.2	11,631	11.5	42,487	3,653	0.8
60-70	45,147	55.8	38,735	858	0.7	357	0.4	7,019	19,660	0.1	8,686	10.7	31,566	3,634	0.6
70-80	39,101	60.9	35,049	896	0.7	191	0.3	4,578	23,970	0.1	5,946	9.3	22,577	3,797	0.5
80-90	31,780	65.1	30,345	955	0.7	162	0.3	4,225	26,080	0.1	4,016	8.2	15,372	3,828	0.4
90-100	24,318	67.9	24,819	1,021	0.7	97	0.3	3,349	34,530	0.1	2,503	7.0	9,922	3,964	0.3
100-250	71,009	65.6	99,903	1,407	0.7	290	0.3	10,928	37,683	0.1	5,046	4.7	22,566	4,472	0.1
250-500	5,463	42.4	18,733	3,429	0.4	26	0.2	1,781	68,499	0.0	225	1.7	1,173	5,214	0.0
500 +	2,575	48.1	36,321	14,105	0.5	10	0.2	338	33,780	0.0	49	0.9	275	5,613	0.0

**Quintile Distribution**

First 20%	8,066	2.8	8,615	1,068	1.9	949	0.3	5,566	5,865	1.2	22,713	7.8	52,206	2,299	11.4
Second 20%	21,691	7.4	14,138	652	0.3	1,902	0.7	15,222	8,003	0.3	37,308	12.8	116,416	3,120	2.4
Middle 20%	60,633	20.7	44,792	739	0.5	2,391	0.8	24,658	10,313	0.3	34,990	12.0	124,914	3,570	1.4
Fourth 20%	132,974	45.5	108,862	819	0.7	1,791	0.6	28,213	15,753	0.2	33,683	11.5	122,858	3,647	0.8
Next 15%	141,850	64.7	141,484	997	0.7	665	0.3	18,631	28,017	0.1	17,257	7.9	67,438	3,908	0.3
Next 4%	35,914	61.4	62,150	1,731	0.6	152	0.3	6,286	41,354	0.1	2,071	3.5	9,804	4,734	0.1
Top 1%	6,311	43.2	50,095	7,938	0.5	30	0.2	1,841	61,360	0.0	207	1.4	1,120	5,411	0.0

<b>Total</b>	<b>407,439</b>	<b>27.9</b>	<b>430,137</b>	<b>1,056</b>	<b>0.6</b>	<b>7,880</b>	<b>0.5</b>	<b>100,417</b>	<b>12,743</b>	<b>0.1</b>	<b>148,229</b>	<b>10.1</b>	<b>494,758</b>	<b>3,338</b>	<b>0.7</b>
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)  
IRA DISTRIBUTION, PENSION, AND TAXABLE SOCIAL SECURITY INCOME**

**2004 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	1,264	6.3	11,318	8,954	1.1	2,588	12.9	21,777	8,415	2.1	32	0.2	129	4,041	0.0
0-5	2,828	2.3	6,973	2,466	2.1	6,553	5.3	20,585	3,141	6.3	113	0.1	295	2,614	0.1
5-10	8,040	6.0	27,813	3,459	2.8	18,764	14.1	100,641	5,364	10.1	284	0.2	1,118	3,937	0.1
10-15	10,950	8.6	49,403	4,512	3.1	25,146	19.7	206,832	8,225	12.9	552	0.4	1,844	3,340	0.1
15-20	10,651	8.8	59,610	5,597	2.8	24,406	20.1	262,515	10,756	12.4	3,288	2.7	4,528	1,377	0.2
20-25	8,257	7.8	51,908	6,287	2.2	19,273	18.2	247,078	12,820	10.4	11,330	10.7	15,854	1,399	0.7
25-30	7,383	8.0	50,769	6,876	2.0	16,783	18.1	241,257	14,375	9.5	14,121	15.3	35,275	2,498	1.4
30-35	6,556	7.9	49,732	7,586	1.9	14,966	18.1	234,162	15,646	8.7	12,942	15.7	49,230	3,804	1.8
35-40	6,002	8.1	49,707	8,282	1.8	13,824	18.7	237,593	17,187	8.6	11,392	15.4	61,855	5,430	2.2
40-45	5,602	8.6	47,367	8,455	1.7	12,911	19.8	237,511	18,396	8.6	10,349	15.9	73,016	7,055	2.6
45-50	5,236	9.0	49,592	9,471	1.8	11,941	20.5	234,695	19,655	8.5	9,019	15.5	80,401	8,915	2.9
50-60	9,642	9.6	99,560	10,326	1.8	22,216	22.0	485,931	21,873	8.8	16,969	16.8	182,431	10,751	3.3
60-70	8,364	10.3	100,507	12,017	1.9	18,954	23.4	467,336	24,656	8.9	13,898	17.2	176,116	12,672	3.4
70-80	6,884	10.7	93,715	13,614	2.0	15,661	24.4	425,684	27,181	8.9	10,851	16.9	154,497	14,238	3.2
80-90	5,108	10.5	82,223	16,097	2.0	11,971	24.5	354,083	29,578	8.6	7,835	16.0	116,801	14,908	2.8
90-100	3,805	10.6	68,863	18,098	2.0	8,709	24.3	277,447	31,858	8.2	5,479	15.3	82,849	15,121	2.4
100-250	11,972	11.1	304,649	25,447	2.0	26,079	24.1	996,091	38,195	6.6	17,150	15.8	278,306	16,228	1.8
250-500	1,272	9.9	53,564	42,110	1.2	2,464	19.1	88,847	36,058	2.1	2,310	17.9	40,639	17,593	0.9
500 +	523	9.8	34,617	66,189	0.5	998	18.6	40,748	40,830	0.6	1,110	20.7	20,589	18,549	0.3

**Quintile Distribution**

First 20%	13,366	4.6	51,069	3,821	11.1	30,806	10.5	163,291	5,301	35.6	466	0.2	1,682	3,609	0.4
Second 20%	25,064	8.6	133,114	5,311	2.8	57,480	19.7	584,279	10,165	12.2	9,140	3.1	12,472	1,365	0.3
Middle 20%	23,210	7.9	170,560	7,349	1.9	53,275	18.2	811,775	15,237	9.1	43,876	15.0	152,495	3,476	1.7
Fourth 20%	27,381	9.4	277,477	10,134	1.8	62,753	21.5	1,335,281	21,278	8.7	47,929	16.4	476,613	9,944	3.1
Next 15%	23,364	10.7	389,514	16,672	2.0	53,563	24.4	1,633,866	30,504	8.4	35,200	16.1	521,602	14,818	2.7
Next 4%	6,533	11.2	195,521	29,928	1.9	13,616	23.3	550,174	40,406	5.5	9,639	16.5	161,068	16,710	1.6
Top 1%	1,421	9.7	74,636	52,523	0.7	2,714	18.6	102,149	37,638	1.0	2,774	19.0	49,842	17,967	0.5

<b>Total</b>	<b>120,339</b>	<b>8.2</b>	<b>1,291,890</b>	<b>10,735</b>	<b>1.9</b>	<b>274,207</b>	<b>18.8</b>	<b>5,180,814</b>	<b>18,894</b>	<b>7.5</b>	<b>149,024</b>	<b>10.2</b>	<b>1,375,773</b>	<b>9,232</b>	<b>2.0</b>
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)  
BUSINESS INCOME**

**2004 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Net Business Income					Business Income				Business Loss			
	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Filers with Business Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Business Income	Total (\$000)	Average (\$)
Less than zero	8,018	40.0	-69,280	-8,641	6.8	2,719	33.9	30,569	11,243	5,299	66.1	99,849	18,843
0-5	12,550	10.2	23,020	1,834	7.0	10,563	84.2	34,537	3,270	1,987	15.8	11,517	5,796
5-10	16,483	12.4	73,827	4,479	7.4	13,923	84.5	88,048	6,324	2,560	15.5	14,222	5,555
10-15	16,174	12.7	106,903	6,610	6.7	13,203	81.6	123,467	9,351	2,971	18.4	16,564	5,575
15-20	14,208	11.7	103,422	7,279	4.9	10,782	75.9	122,682	11,378	3,426	24.1	19,260	5,622
20-25	13,098	12.4	104,582	7,985	4.4	9,582	73.2	123,740	12,914	3,516	26.8	19,157	5,449
25-30	12,116	13.1	96,058	7,928	3.8	8,426	69.5	115,859	13,750	3,690	30.5	19,801	5,366
30-35	11,504	13.9	92,059	8,002	3.4	7,924	68.9	111,341	14,051	3,580	31.1	19,282	5,386
35-40	11,408	15.5	96,431	8,453	3.5	7,759	68.0	115,003	14,822	3,649	32.0	18,572	5,090
40-45	10,688	16.4	93,998	8,795	3.4	7,199	67.4	111,800	15,530	3,489	32.6	17,802	5,102
45-50	10,184	17.4	91,058	8,941	3.3	6,817	66.9	108,171	15,868	3,367	33.1	17,113	5,083
50-60	17,915	17.8	169,294	9,450	3.1	11,874	66.3	198,467	16,714	6,041	33.7	29,173	4,829
60-70	15,100	18.7	162,294	10,748	3.1	9,969	66.0	187,380	18,796	5,131	34.0	25,085	4,889
70-80	12,238	19.1	148,634	12,145	3.1	7,917	64.7	170,354	21,518	4,321	35.3	21,720	5,027
80-90	9,349	19.1	125,363	13,409	3.0	6,102	65.3	141,755	23,231	3,247	34.7	16,392	5,048
90-100	7,004	19.6	114,147	16,297	3.4	4,679	66.8	126,050	26,940	2,325	33.2	11,903	5,120
100-250	24,397	22.5	780,582	31,995	5.2	17,055	69.9	836,577	49,052	7,342	30.1	55,995	7,627
250-500	3,441	26.7	265,757	77,232	6.2	2,499	72.6	281,491	112,641	942	27.4	15,734	16,703
500 +	1,398	26.1	179,437	128,352	2.5	991	70.9	195,620	197,397	407	29.1	16,184	39,763

**Quintile Distribution**

First 20%	39,165	13.4	40,830	1,043	8.9	28,977	74.0	168,422	5,812	10,188	26.0	127,592	12,524
Second 20%	35,375	12.1	252,865	7,148	5.3	27,446	77.6	296,757	10,812	7,929	22.4	43,892	5,536
Middle 20%	40,401	13.8	328,073	8,120	3.7	28,026	69.4	393,814	14,052	12,375	30.6	65,740	5,312
Fourth 20%	51,301	17.5	485,971	9,473	3.2	34,208	66.7	570,801	16,686	17,093	33.3	84,830	4,963
Next 15%	42,901	19.6	657,723	15,331	3.4	28,369	66.1	735,262	25,918	14,532	33.9	77,539	5,336
Next 4%	14,257	24.4	608,999	42,716	6.1	10,179	71.4	646,456	63,509	4,078	28.6	37,457	9,185
Top 1%	3,873	26.5	383,124	98,922	3.7	2,778	71.7	411,399	148,092	1,095	28.3	28,275	25,822
<b>Total</b>	<b>227,273</b>	<b>15.5</b>	<b>2,757,585</b>	<b>12,133</b>	<b>4.0</b>	<b>159,983</b>	<b>70.4</b>	<b>3,222,911</b>	<b>20,145</b>	<b>67,290</b>	<b>29.6</b>	<b>465,326</b>	<b>6,915</b>

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

**2004 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Net Capital Gain					Capital Gain				Capital Loss			
	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Filers with Capital Gain/Loss Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Capital Gain/Loss Income	Total (\$000)	Average (\$)
Less than zero	11,040	55.1	134,190	12,155	13.1	2,684	24.3	155,239	57,839	8,356	75.7	21,049	2,519
0-5	15,541	12.6	-5,310	-342	-1.6	7,470	48.1	11,410	1,527	8,071	51.9	16,721	2,072
5-10	16,175	12.1	3,183	197	0.3	8,437	52.2	19,513	2,313	7,738	47.8	16,330	2,110
10-15	16,682	13.1	10,053	603	0.6	9,245	55.4	25,676	2,777	7,437	44.6	15,623	2,101
15-20	16,176	13.3	17,713	1,095	0.8	9,276	57.3	32,383	3,491	6,900	42.7	14,670	2,126
20-25	13,867	13.1	19,673	1,419	0.8	8,031	57.9	32,199	4,009	5,836	42.1	12,526	2,146
25-30	13,199	14.3	21,134	1,601	0.8	7,633	57.8	33,074	4,333	5,566	42.2	11,939	2,145
30-35	12,674	15.4	24,078	1,900	0.9	7,371	58.2	35,259	4,783	5,303	41.8	11,180	2,108
35-40	12,745	17.3	23,712	1,860	0.9	7,477	58.7	34,921	4,670	5,268	41.3	11,209	2,128
40-45	12,586	19.3	26,384	2,096	1.0	7,493	59.5	37,214	4,967	5,093	40.5	10,830	2,126
45-50	12,424	21.3	31,659	2,548	1.1	7,343	59.1	42,356	5,768	5,081	40.9	10,697	2,105
50-60	24,057	23.8	69,980	2,909	1.3	14,397	59.8	90,447	6,282	9,660	40.2	20,467	2,119
60-70	22,107	27.3	80,622	3,647	1.5	13,221	59.8	99,214	7,504	8,886	40.2	18,592	2,092
70-80	19,923	31.0	89,591	4,497	1.9	11,910	59.8	106,498	8,942	8,013	40.2	16,908	2,110
80-90	16,877	34.6	88,561	5,247	2.1	10,187	60.4	102,787	10,090	6,690	39.6	14,226	2,126
90-100	13,856	38.7	84,585	6,105	2.5	8,307	60.0	96,448	11,610	5,549	40.0	11,863	2,138
100-250	58,481	54.0	944,237	16,146	6.3	35,405	60.5	996,050	28,133	23,076	39.5	51,814	2,245
250-500	10,217	79.3	640,512	62,691	14.9	6,471	63.3	650,073	100,459	3,746	36.7	9,561	2,552
500 +	4,830	90.2	2,124,678	439,892	30.2	3,352	69.4	2,128,649	635,039	1,478	30.6	3,971	2,687

**Quintile Distribution**

First 20%	44,721	15.3	132,691	2,967	28.9	19,618	43.9	188,740	9,621	25,103	56.1	56,049	2,233
Second 20%	38,552	13.2	36,962	959	0.8	21,913	56.8	72,274	3,298	16,639	43.2	35,312	2,122
Middle 20%	44,177	15.1	77,476	1,754	0.9	25,711	58.2	116,818	4,544	18,466	41.8	39,343	2,131
Fourth 20%	66,928	22.9	191,140	2,856	1.2	39,948	59.7	248,045	6,209	26,980	40.3	56,905	2,109
Next 15%	79,862	36.4	503,166	6,300	2.6	47,889	60.0	571,373	11,931	31,973	40.0	68,208	2,133
Next 4%	36,892	63.1	839,705	22,761	8.4	22,483	60.9	873,147	38,836	14,409	39.1	33,442	2,321
Top 1%	12,325	84.3	2,648,096	214,856	25.5	8,148	66.1	2,659,014	326,340	4,177	33.9	10,919	2,614

<b>Total</b>	<b>323,457</b>	<b>22.1</b>	<b>4,429,235</b>	<b>13,693</b>	<b>6.4</b>	<b>185,710</b>	<b>57.4</b>	<b>4,729,412</b>	<b>25,467</b>	<b>137,747</b>	<b>42.6</b>	<b>300,177</b>	<b>2,179</b>
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TABLE D.1 (cont.):

**SOURCES OF ADJUSTED GROSS INCOME (Detail)**  
**BUSINESS PROPERTY SALES**

2004 Full-year returns

**AGI Category Distribution**

AGI Level (\$000)	Net Business Property Sales					Gain from Business Property Sales				Loss from Business Property Sales			
	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Filers with Gain	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Loss	Total (\$000)	Average (\$)
Less than zero	2,177	10.9	-13,959	-6,412	1.4	1,056	48.5	15,037	14,239	1,121	51.5	28,995	25,866
0-5	674	0.5	361	536	0.1	337	50.0	1,834	5,443	337	50.0	1,473	4,372
5-10	897	0.7	233	260	0.0	447	49.8	1,846	4,130	450	50.2	1,613	3,584
10-15	1,082	0.8	409	378	0.0	605	55.9	2,469	4,081	477	44.1	2,060	4,318
15-20	1,234	1.0	2,293	1,858	0.1	722	58.5	4,044	5,602	512	41.5	1,751	3,421
20-25	1,172	1.1	2,016	1,720	0.1	665	56.7	3,579	5,382	507	43.3	1,563	3,083
25-30	1,110	1.2	1,665	1,500	0.1	647	58.3	3,167	4,896	463	41.7	1,502	3,245
30-35	1,047	1.3	1,965	1,877	0.1	609	58.2	3,773	6,196	438	41.8	1,808	4,128
35-40	1,084	1.5	2,295	2,118	0.1	632	58.3	3,787	5,992	452	41.7	1,491	3,300
40-45	1,101	1.7	1,992	1,810	0.1	615	55.9	3,518	5,721	486	44.1	1,526	3,140
45-50	1,079	1.8	1,433	1,328	0.1	607	56.3	3,714	6,118	472	43.7	2,280	4,831
50-60	1,946	1.9	4,544	2,335	0.1	1,121	57.6	6,944	6,195	825	42.4	2,400	2,909
60-70	1,737	2.1	3,863	2,224	0.1	1,030	59.3	6,427	6,240	707	40.7	2,564	3,627
70-80	1,529	2.4	5,042	3,297	0.1	908	59.4	6,927	7,629	621	40.6	1,886	3,036
80-90	1,313	2.7	3,838	2,923	0.1	761	58.0	5,673	7,455	552	42.0	1,835	3,323
90-100	1,112	3.1	4,820	4,334	0.1	632	56.8	6,230	9,857	480	43.2	1,410	2,937
100-250	5,826	5.4	26,397	4,531	0.2	3,287	56.4	36,598	11,134	2,539	43.6	10,201	4,018
250-500	1,891	14.7	12,394	6,554	0.3	915	48.4	17,499	19,125	976	51.6	5,106	5,231
500 +	1,355	25.3	11,011	8,126	0.2	597	44.1	23,833	39,920	758	55.9	12,822	16,915
<b>Quintile Distribution</b>													
First 20%	3,888	1.3	-13,441	-3,457	-2.9	1,908	49.1	18,991	9,953	1,980	50.9	32,432	16,380
Second 20%	2,808	1.0	3,429	1,221	0.1	1,608	57.3	7,750	4,820	1,200	42.7	4,321	3,601
Middle 20%	3,712	1.3	7,080	1,907	0.1	2,154	58.0	12,498	5,802	1,558	42.0	5,417	3,477
Fourth 20%	5,552	1.9	11,401	2,053	0.1	3,197	57.6	19,494	6,098	2,355	42.4	8,093	3,437
Next 15%	6,351	2.9	22,698	3,574	0.1	3,716	58.5	31,636	8,513	2,635	41.5	8,937	3,392
Next 4%	4,244	7.3	21,100	4,972	0.2	2,305	54.3	29,089	12,620	1,939	45.7	7,989	4,120
Top 1%	2,811	19.2	20,345	7,238	0.2	1,305	46.4	37,441	28,691	1,506	53.6	17,096	11,352
<b>Total</b>	<b>29,366</b>	<b>2.0</b>	<b>72,614</b>	<b>2,473</b>	<b>0.1</b>	<b>16,193</b>	<b>55.1</b>	<b>156,899</b>	<b>9,689</b>	<b>13,173</b>	<b>44.9</b>	<b>84,285</b>	<b>6,398</b>

**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)  
SCHEDULE E INCOME<sup>1</sup>**

**2004 Full-year returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Net Schedule E Income					Schedule E Income				Schedule E Loss			
	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Filers with Sch. E Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Sch. E Income	Total (\$000)	Average (\$)
Less than zero	7,726	38.6	-389,536	-50,419	38.0	1,990	25.8	30,814	15,484	5,736	74.2	420,350	73,283
0-5	4,925	4.0	-8,734	-1,773	-2.7	2,986	60.6	8,651	2,897	1,939	39.4	17,385	8,966
5-10	7,434	5.6	1,452	195	0.1	4,907	66.0	21,448	4,371	2,527	34.0	19,996	7,913
10-15	8,442	6.6	10,057	1,191	0.6	5,604	66.4	31,926	5,697	2,838	33.6	21,870	7,706
15-20	8,775	7.2	14,621	1,666	0.7	5,671	64.6	39,434	6,954	3,104	35.4	24,813	7,994
20-25	8,173	7.7	17,564	2,149	0.7	5,090	62.3	40,684	7,993	3,083	37.7	23,120	7,499
25-30	8,041	8.7	18,894	2,350	0.7	4,833	60.1	43,544	9,010	3,208	39.9	24,650	7,684
30-35	7,965	9.7	19,884	2,496	0.7	4,683	58.8	45,385	9,692	3,282	41.2	25,501	7,770
35-40	8,266	11.2	21,480	2,599	0.8	4,911	59.4	48,406	9,857	3,355	40.6	26,927	8,026
40-45	8,161	12.5	24,241	2,970	0.9	4,749	58.2	50,799	10,697	3,412	41.8	26,558	7,784
45-50	8,103	13.9	31,691	3,911	1.1	4,751	58.6	58,236	12,258	3,352	41.4	26,545	7,919
50-60	15,622	15.5	76,289	4,883	1.4	9,402	60.2	122,037	12,980	6,220	39.8	45,748	7,355
60-70	14,125	17.4	83,856	5,937	1.6	8,533	60.4	127,706	14,966	5,592	39.6	43,850	7,842
70-80	12,463	19.4	91,022	7,303	1.9	7,629	61.2	131,131	17,188	4,834	38.8	40,108	8,297
80-90	10,520	21.5	98,053	9,321	2.4	6,518	62.0	131,195	20,128	4,002	38.0	33,142	8,281
90-100	8,752	24.4	100,164	11,445	3.0	5,463	62.4	128,488	23,520	3,289	37.6	28,324	8,612
100-250	37,380	34.5	1,080,274	28,900	7.2	26,237	70.2	1,226,724	46,756	11,143	29.8	146,450	13,143
250-500	7,592	58.9	760,908	100,225	17.7	6,189	81.5	819,188	132,362	1,403	18.5	58,280	41,540
500 +	4,063	75.9	1,986,222	488,856	28.2	3,383	83.3	2,103,125	621,675	680	16.7	116,902	171,915
<b>Quintile Distribution</b>													
First 20%	21,058	7.2	-396,122	-18,811	-86.3	10,516	49.9	64,102	6,096	10,542	50.1	460,225	43,656
Second 20%	20,677	7.1	33,363	1,614	0.7	13,437	65.0	89,616	6,669	7,240	35.0	56,253	7,770
Middle 20%	27,564	9.4	67,409	2,446	0.8	16,472	59.8	154,144	9,358	11,092	40.2	86,735	7,820
Fourth 20%	43,338	14.8	196,815	4,541	1.3	25,779	59.5	331,273	12,850	17,559	40.5	134,458	7,657
Next 15%	50,375	23.0	547,501	10,869	2.8	31,435	62.4	713,180	22,687	18,940	37.6	165,679	8,748
Next 4%	23,799	40.7	997,995	41,934	9.9	17,896	75.2	1,100,132	61,474	5,903	24.8	102,137	17,303
Top 1%	9,717	66.5	2,591,443	266,692	25.0	7,994	82.3	2,756,474	344,818	1,723	17.7	165,032	95,782
<b>Total</b>	<b>196,528</b>	<b>13.4</b>	<b>4,038,403</b>	<b>20,549</b>	<b>5.8</b>	<b>123,529</b>	<b>62.9</b>	<b>5,208,921</b>	<b>42,168</b>	<b>72,999</b>	<b>37.1</b>	<b>1,170,518</b>	<b>16,035</b>

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

TABLE D.1 (cont.):

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

2004 Full-year returns

**AGI Category Distribution**

AGI Level (\$000)	Net Farm Income					Farm Income				Farm Loss			
	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Filers with Farm Income/Loss	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Farm Income/Loss	Total (\$000)	Average (\$)
Less than zero	2,514	12.5	-71,452	-28,422	7.0	342	13.6	3,572	10,446	2,172	86.4	75,024	34,542
0-5	1,047	0.8	-5,409	-5,166	-1.6	382	36.5	1,132	2,964	665	63.5	6,541	9,836
5-10	1,312	1.0	-5,538	-4,221	-0.6	442	33.7	2,365	5,350	870	66.3	7,903	9,084
10-15	1,550	1.2	-7,493	-4,834	-0.5	477	30.8	3,126	6,553	1,073	69.2	10,619	9,897
15-20	1,684	1.4	-8,459	-5,023	-0.4	457	27.1	3,608	7,894	1,227	72.9	12,067	9,835
20-25	1,647	1.6	-8,859	-5,379	-0.4	447	27.1	3,560	7,965	1,200	72.9	12,420	10,350
25-30	1,554	1.7	-9,062	-5,832	-0.4	368	23.7	3,740	10,162	1,186	76.3	12,802	10,794
30-35	1,524	1.8	-8,235	-5,404	-0.3	361	23.7	3,570	9,888	1,163	76.3	11,805	10,150
35-40	1,590	2.2	-9,196	-5,783	-0.3	344	21.6	3,260	9,475	1,246	78.4	12,455	9,996
40-45	1,475	2.3	-8,290	-5,620	-0.3	331	22.4	3,631	10,968	1,144	77.6	11,920	10,420
45-50	1,465	2.5	-8,278	-5,650	-0.3	290	19.8	3,101	10,694	1,175	80.2	11,379	9,684
50-60	2,926	2.9	-16,233	-5,548	-0.3	587	20.1	6,072	10,344	2,339	79.9	22,305	9,536
60-70	2,581	3.2	-12,777	-4,951	-0.2	543	21.0	5,754	10,597	2,038	79.0	18,531	9,093
70-80	2,153	3.4	-12,684	-5,891	-0.3	429	19.9	5,146	11,996	1,724	80.1	17,830	10,343
80-90	1,803	3.7	-9,193	-5,099	-0.2	374	20.7	5,084	13,593	1,429	79.3	14,277	9,991
90-100	1,321	3.7	-7,206	-5,455	-0.2	254	19.2	3,877	15,264	1,067	80.8	11,084	10,388
100-250	4,497	4.2	-31,164	-6,930	-0.2	865	19.2	22,302	25,782	3,632	80.8	53,465	14,721
250-500	822	6.4	-12,373	-15,053	-0.3	157	19.1	7,594	48,372	665	80.9	19,968	30,027
500 +	410	7.7	-11,294	-27,545	-0.2	73	17.8	9,889	135,472	337	82.2	21,183	62,858

**Quintile Distribution**

First 20%	5,065	1.7	-83,237	-16,434	-18.1	1,226	24.2	7,380	6,020	3,839	75.8	90,618	23,605
Second 20%	3,916	1.3	-19,572	-4,998	-0.4	1,110	28.3	8,387	7,555	2,806	71.7	27,959	9,964
Middle 20%	5,345	1.8	-30,093	-5,630	-0.3	1,267	23.7	11,974	9,451	4,078	76.3	42,068	10,316
Fourth 20%	8,001	2.7	-43,292	-5,411	-0.3	1,664	20.8	17,616	10,587	6,337	79.2	60,909	9,612
Next 15%	7,827	3.6	-42,815	-5,470	-0.2	1,551	19.8	22,404	14,445	6,276	80.2	65,219	10,392
Next 4%	2,709	4.6	-25,217	-9,309	-0.3	515	19.0	15,861	30,797	2,194	81.0	41,077	18,723
Top 1%	1,012	6.9	-18,969	-18,744	-0.2	190	18.8	16,761	88,214	822	81.2	35,729	43,466
<b>Total</b>	<b>33,875</b>	<b>2.3</b>	<b>-263,196</b>	<b>-7,770</b>	<b>-0.4</b>	<b>7,523</b>	<b>22.2</b>	<b>100,383</b>	<b>13,343</b>	<b>26,352</b>	<b>77.8</b>	<b>363,579</b>	<b>13,797</b>

TABLE D.1 (cont.):

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

2004 Full-year returns

**AGI Category Distribution**

AGI Level (\$000)	Net Other Income					Other Income				Other Loss			
	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Filers with Other Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Other Income	Total (\$000)	Average (\$)
Less than zero	8,429	42.1	-820,910	-97,391	80.0	782	9.3	3,323	4,249	7,647	90.7	824,233	107,785
0-5	4,289	3.5	-12,252	-2,857	3.7	2,671	62.3	4,095	1,533	1,618	37.7	16,347	10,103
5-10	5,402	4.1	-2,238	-414	0.2	4,032	74.6	9,329	2,314	1,370	25.4	11,568	8,444
10-15	5,493	4.3	3,216	586	0.2	4,500	81.9	10,922	2,427	993	18.1	7,706	7,760
15-20	5,404	4.4	4,921	911	0.2	4,626	85.6	12,525	2,708	778	14.4	7,605	9,775
20-25	4,838	4.6	3,683	761	0.2	4,211	87.0	10,987	2,609	627	13.0	7,304	11,650
25-30	4,609	5.0	5,233	1,135	0.2	4,086	88.7	11,159	2,731	523	11.3	5,926	11,330
30-35	4,465	5.4	6,425	1,439	0.2	4,040	90.5	11,098	2,747	425	9.5	4,672	10,994
35-40	4,458	6.0	7,657	1,718	0.3	4,095	91.9	11,776	2,876	363	8.1	4,118	11,345
40-45	4,391	6.7	7,864	1,791	0.3	4,043	92.1	11,381	2,815	348	7.9	3,517	10,105
45-50	4,124	7.1	6,314	1,531	0.2	3,799	92.1	11,174	2,941	325	7.9	4,859	14,952
50-60	8,057	8.0	17,257	2,142	0.3	7,471	92.7	23,456	3,140	586	7.3	6,199	10,578
60-70	6,914	8.5	15,993	2,313	0.3	6,435	93.1	20,552	3,194	479	6.9	4,558	9,516
70-80	6,103	9.5	15,484	2,537	0.3	5,676	93.0	20,395	3,593	427	7.0	4,911	11,501
80-90	5,066	10.4	14,328	2,828	0.3	4,728	93.3	18,901	3,998	338	6.7	4,573	13,529
90-100	3,873	10.8	12,888	3,328	0.4	3,607	93.1	15,833	4,390	266	6.9	2,946	11,074
100-250	14,986	13.8	89,620	5,980	0.6	13,750	91.8	111,247	8,091	1,236	8.2	21,627	17,498
250-500	2,913	22.6	42,713	14,663	1.0	2,601	89.3	56,478	21,714	312	10.7	13,764	44,117
500 +	1,700	31.7	45,086	26,521	0.6	1,527	89.8	94,770	62,063	173	10.2	49,684	287,189
<b>Quintile Distribution</b>													
First 20%	18,779	6.4	-835,341	-44,483	182.0	7,994	42.6	17,848	2,233	10,785	57.4	853,189	79,109
Second 20%	12,883	4.4	10,436	810	0.2	10,908	84.7	28,158	2,581	1,975	15.3	17,722	8,973
Middle 20%	15,485	5.3	20,505	1,324	0.2	13,934	90.0	38,575	2,768	1,551	10.0	18,071	11,651
Fourth 20%	22,164	7.6	43,072	1,943	0.3	20,503	92.5	61,941	3,021	1,661	7.5	18,869	11,360
Next 15%	23,011	10.5	72,096	3,133	0.4	21,375	92.9	92,490	4,327	1,636	7.1	20,394	12,466
Next 4%	9,350	16.0	76,617	8,194	0.8	8,531	91.2	93,830	10,999	819	8.8	17,213	21,017
Top 1%	3,842	26.3	75,897	19,754	0.7	3,435	89.4	136,558	39,755	407	10.6	60,661	149,044
<b>Total</b>	<b>105,514</b>	<b>7.2</b>	<b>-536,717</b>	<b>-5,087</b>	<b>0.8</b>	<b>86,680</b>	<b>82.2</b>	<b>469,400</b>	<b>5,415</b>	<b>18,834</b>	<b>17.8</b>	<b>1,006,118</b>	<b>53,420</b>

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

**2004 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Net Unknown Income					Unknown Income				Unknown Loss			
	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Filers with Unknown Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Unknown Income	Total (\$000)	Average (\$)
Less than zero	51	0.3	-1,587	-31,125	0.2	0	0.0	0	0	51	100.0	1,587	31,125
0-5	363	0.3	872	2,402	0.3	363	100.0	872	2,402	0	0.0	0	0
5-10	461	0.3	3,397	7,369	0.3	461	100.0	3,397	7,369	0	0.0	0	0
10-15	318	0.2	3,949	12,417	0.2	318	100.0	3,949	12,417	0	0.0	0	0
15-20	248	0.2	4,189	16,893	0.2	248	100.0	4,189	16,893	0	0.0	0	0
20-25	178	0.2	3,909	21,962	0.2	178	100.0	3,909	21,962	0	0.0	0	0
25-30	157	0.2	4,271	27,207	0.2	157	100.0	4,271	27,207	0	0.0	0	0
30-35	144	0.2	4,625	32,116	0.2	144	100.0	4,625	32,116	0	0.0	0	0
35-40	130	0.2	4,743	36,485	0.2	130	100.0	4,743	36,485	0	0.0	0	0
40-45	112	0.2	4,709	42,042	0.2	112	100.0	4,709	42,042	0	0.0	0	0
45-50	94	0.2	4,404	46,856	0.2	94	100.0	4,404	46,856	0	0.0	0	0
50-60	172	0.2	9,299	54,062	0.2	172	100.0	9,299	54,062	0	0.0	0	0
60-70	103	0.1	6,532	63,414	0.1	103	100.0	6,532	63,414	0	0.0	0	0
70-80	89	0.1	6,581	73,947	0.1	89	100.0	6,581	73,947	0	0.0	0	0
80-90	60	0.1	4,975	82,914	0.1	60	100.0	4,975	82,914	0	0.0	0	0
90-100	52	0.1	4,889	94,019	0.1	52	100.0	4,889	94,019	0	0.0	0	0
100-250	118	0.1	16,289	138,044	0.1	118	100.0	16,289	138,044	0	0.0	0	0
250-500	12	0.1	4,359	363,230	0.1	12	100.0	4,359	363,230	0	0.0	0	0
500 +	5	0.1	7,322	1,464,352	0.1	5	100.0	7,322	1,464,352	0	0.0	0	0

**Quintile Distribution**

First 20%	913	0.3	3,067	3,360	0.7	862	94.4	4,655	5,400	51	5.6	1,587	31,125
Second 20%	627	0.2	9,844	15,701	0.2	627	100.0	9,844	15,701	0	0.0	0	0
Middle 20%	501	0.2	15,103	30,146	0.2	501	100.0	15,103	30,146	0	0.0	0	0
Fourth 20%	473	0.2	24,129	51,012	0.2	473	100.0	24,129	51,012	0	0.0	0	0
Next 15%	274	0.1	23,849	87,041	0.1	274	100.0	23,849	87,041	0	0.0	0	0
Next 4%	63	0.1	10,313	163,700	0.1	63	100.0	10,313	163,700	0	0.0	0	0
Top 1%	16	0.1	11,420	713,780	0.1	16	100.0	11,420	713,780	0	0.0	0	0

<b>Total</b>	<b>2,867</b>	<b>0.2</b>	<b>97,726</b>	<b>34,087</b>	<b>0.1</b>	<b>2,816</b>	<b>98.2</b>	<b>99,314</b>	<b>35,268</b>	<b>51</b>	<b>1.8</b>	<b>1,587</b>	<b>31,125</b>
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**TABLE E: FEDERAL ADJUSTMENTS TO INCOME (THOUSANDS OF DOLLARS)**

**2004 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Total Adjustments	Individual Retirement Accounts	Student Loan Interest	Moving Expenses	Self-Employment Tax	Self-Employment Health Insurance	SEP and SIMPLE Retirement Contributions	Penalty on Early Withdrawal of Savings	Alimony Paid	Educator Expenses	Tuition and Fees	Certain Business Expenses	Health Savings Account
Less than zero	20,033	21,109	700	532	329	2,273	6,803	835	62	3,588	20	5,343	75	76
0-5	123,371	24,900	1,114	863	137	2,666	6,478	1,008	56	974	33	11,444	72	50
5-10	133,362	34,688	2,082	1,448	324	6,764	9,227	514	101	1,440	61	12,593	60	70
10-15	127,800	37,036	3,616	2,003	444	9,623	11,279	820	108	1,834	118	6,924	111	142
15-20	121,567	40,434	5,447	2,686	665	9,968	12,325	1,438	92	2,062	130	5,298	140	171
20-25	105,872	42,304	6,897	3,208	517	10,258	12,582	1,945	112	2,016	155	4,316	118	178
25-30	92,550	42,488	8,260	3,544	629	9,892	11,489	2,086	71	2,254	175	3,772	95	218
30-35	82,491	42,790	8,763	3,920	666	9,414	11,063	2,726	95	2,826	262	2,774	100	153
35-40	73,829	44,140	9,318	4,156	578	9,427	11,099	2,951	51	3,310	373	2,505	156	211
40-45	65,236	45,016	9,192	4,088	594	9,319	10,908	3,215	55	3,668	383	3,247	113	232
45-50	58,367	46,115	9,209	3,918	640	9,094	10,665	3,543	57	4,062	424	4,130	128	241
50-60	100,903	81,361	15,659	6,232	1,010	16,348	18,128	7,157	92	8,128	869	6,957	241	523
60-70	80,963	71,474	12,230	5,485	840	15,477	16,124	8,319	79	7,757	760	3,796	174	423
70-80	64,196	64,243	9,041	5,345	593	13,928	14,445	9,322	106	6,763	730	3,429	168	369
80-90	48,842	58,728	7,712	4,642	626	11,783	12,296	9,575	80	5,368	705	5,456	182	297
90-100	35,807	58,975	6,407	3,619	369	10,169	10,495	10,185	39	4,953	594	11,701	169	272
100-250	108,301	321,704	24,117	3,091	1,526	59,125	63,897	106,262	177	30,099	1,527	29,875	354	1,636
250-500	12,890	98,698	2,775	0	167	17,002	19,433	46,590	18	12,172	49	0	47	444
500 +	5,355	51,484	1,032	0	48	9,693	11,005	20,380	50	9,142	10	0	2	121

**Quintile Distribution**

First 20%	292,340	85,196	4,207	3,044	851	12,858	23,925	2,466	230	6,200	125	30,375	223	209
Second 20%	292,359	95,450	12,267	6,081	1,304	23,904	29,043	3,081	255	4,871	319	13,604	299	398
Middle 20%	292,344	147,009	29,238	13,030	2,097	32,998	38,793	8,631	262	9,127	867	10,870	404	656
Fourth 20%	292,345	230,620	44,202	18,670	2,970	47,387	52,695	20,544	271	22,067	2,282	17,558	625	1,314
Next 15%	219,260	310,820	37,357	17,934	2,464	58,974	61,569	54,882	326	27,627	3,136	44,150	732	1,647
Next 4%	58,470	233,134	13,264	22	834	43,709	48,147	94,232	94	23,866	605	7,003	201	1,146
Top 1%	14,617	125,458	3,036	0	181	22,392	25,568	55,035	65	18,658	43	0	24	456

<b>Total</b>	<b>1,461,735</b>	<b>1,227,687</b>	<b>143,572</b>	<b>58,780</b>	<b>10,701</b>	<b>242,223</b>	<b>279,739</b>	<b>238,870</b>	<b>1,504</b>	<b>112,415</b>	<b>7,377</b>	<b>123,559</b>	<b>2,507</b>	<b>5,826</b>
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**TABLE E.1: FEDERAL ADJUSTMENTS TO INCOME (Detail)  
IRA, STUDENT LOAN INTEREST, AND MOVING EXPENSES**

**2004 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Individual Retirement Account Payments				Student Loan Interest Deduction				Moving Expenses			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	253	1.3	700	2,769	806	4.0	532	660	88	0.4	329	3,740
0-5	481	0.4	1,114	2,316	1,999	1.6	863	432	108	0.1	137	1,268
5-10	925	0.7	2,082	2,251	3,289	2.5	1,448	440	254	0.2	324	1,274
10-15	1,646	1.3	3,616	2,197	4,556	3.6	2,003	440	402	0.3	444	1,105
15-20	2,277	1.9	5,447	2,392	5,449	4.5	2,686	493	491	0.4	665	1,353
20-25	2,813	2.7	6,897	2,452	5,872	5.5	3,208	546	428	0.4	517	1,209
25-30	3,037	3.3	8,260	2,720	6,043	6.5	3,544	587	493	0.5	629	1,276
30-35	3,025	3.7	8,763	2,897	6,202	7.5	3,920	632	457	0.6	666	1,457
35-40	3,130	4.2	9,318	2,977	6,108	8.3	4,156	680	414	0.6	578	1,395
40-45	3,008	4.6	9,192	3,056	5,814	8.9	4,088	703	385	0.6	594	1,543
45-50	3,018	5.2	9,209	3,051	5,576	9.6	3,918	703	351	0.6	640	1,824
50-60	4,889	4.8	15,659	3,203	9,975	9.9	6,232	625	605	0.6	1,010	1,669
60-70	4,021	5.0	12,230	3,042	8,090	10.0	5,485	678	459	0.6	840	1,830
70-80	3,007	4.7	9,041	3,007	6,862	10.7	5,345	779	335	0.5	593	1,769
80-90	2,282	4.7	7,712	3,379	5,616	11.5	4,642	827	274	0.6	626	2,286
90-100	1,821	5.1	6,407	3,518	4,323	12.1	3,619	837	185	0.5	369	1,993
100-250	6,224	5.7	24,117	3,875	6,169	5.7	3,091	501	563	0.5	1,526	2,710
250-500	502	3.9	2,775	5,528	0	0.0	0	0	32	0.2	167	5,220
500 +	189	3.5	1,032	5,463	0	0.0	0	0	6	0.1	48	8,038

**Quintile Distribution**

First 20%	1,799	0.6	4,207	2,339	6,540	2.2	3,044	465	494	0.2	851	1,722
Second 20%	5,232	1.8	12,267	2,345	12,605	4.3	6,081	482	1,062	0.4	1,304	1,228
Middle 20%	10,395	3.6	29,238	2,813	20,846	7.1	13,030	625	1,550	0.5	2,097	1,353
Fourth 20%	14,223	4.9	44,202	3,108	28,130	9.6	18,670	664	1,725	0.6	2,970	1,722
Next 15%	11,174	5.1	37,357	3,343	24,326	11.1	17,934	737	1,170	0.5	2,464	2,106
Next 4%	3,176	5.4	13,264	4,176	302	0.5	22	73	300	0.5	834	2,781
Top 1%	549	3.8	3,036	5,531	0	0.0	0	0	29	0.2	181	6,252

<b>Total</b>	<b>46,548</b>	<b>3.2</b>	<b>143,572</b>	<b>3,084</b>	<b>92,749</b>	<b>6.3</b>	<b>58,780</b>	<b>634</b>	<b>6,330</b>	<b>0.4</b>	<b>10,701</b>	<b>1,691</b>
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**TABLE E.1 (cont.): FEDERAL ADJUSTMENTS TO INCOME (Detail)**

**2004 Full-year returns**

**SELF-EMPLOYMENT TAX AND HEALTH INSURANCE, RETIREMENT PLAN CONTRIBUTIONS**

**AGI Category Distribution**

AGI Level (\$000)	Self-Employment Tax				Self-Employment Health Insurance				SEP and SIMPLE Retirement Contributions			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	2,993	14.9	2,273	759	1,760	8.8	6,803	3,865	68	0.3	835	12,272
0-5	9,964	8.1	2,666	268	2,466	2.0	6,478	2,627	78	0.1	1,008	12,926
5-10	14,137	10.6	6,764	478	3,133	2.3	9,227	2,945	139	0.1	514	3,696
10-15	13,635	10.7	9,623	706	3,711	2.9	11,279	3,039	222	0.2	820	3,695
15-20	11,249	9.3	9,968	886	3,754	3.1	12,325	3,283	331	0.3	1,438	4,343
20-25	10,035	9.5	10,258	1,022	3,648	3.4	12,582	3,449	380	0.4	1,945	5,118
25-30	8,848	9.6	9,892	1,118	3,305	3.6	11,489	3,476	394	0.4	2,086	5,294
30-35	8,208	10.0	9,414	1,147	3,048	3.7	11,063	3,630	438	0.5	2,726	6,223
35-40	7,954	10.8	9,427	1,185	2,952	4.0	11,099	3,760	473	0.6	2,951	6,239
40-45	7,483	11.5	9,319	1,245	2,773	4.3	10,908	3,934	469	0.7	3,215	6,855
45-50	7,110	12.2	9,094	1,279	2,621	4.5	10,665	4,069	522	0.9	3,543	6,787
50-60	12,442	12.3	16,348	1,314	4,361	4.3	18,128	4,157	1,002	1.0	7,157	7,142
60-70	10,400	12.8	15,477	1,488	3,736	4.6	16,124	4,316	1,049	1.3	8,319	7,931
70-80	8,303	12.9	13,928	1,678	3,170	4.9	14,445	4,557	1,079	1.7	9,322	8,639
80-90	6,655	13.6	11,783	1,771	2,590	5.3	12,296	4,747	1,006	2.1	9,575	9,518
90-100	5,089	14.2	10,169	1,998	2,072	5.8	10,495	5,065	926	2.6	10,185	10,999
100-250	20,400	18.8	59,125	2,898	10,916	10.1	63,897	5,853	6,035	5.6	106,262	17,608
250-500	3,857	29.9	17,002	4,408	2,744	21.3	19,433	7,082	1,640	12.7	46,590	28,409
500 +	1,855	34.6	9,693	5,225	1,439	26.9	11,005	7,648	584	10.9	20,380	34,897

**Quintile Distribution**

First 20%	28,907	9.9	12,858	445	7,842	2.7	23,925	3,051	315	0.1	2,466	7,828
Second 20%	28,573	9.8	23,904	837	8,987	3.1	29,043	3,232	710	0.2	3,081	4,339
Middle 20%	29,098	10.0	32,998	1,134	10,780	3.7	38,793	3,599	1,474	0.5	8,631	5,855
Fourth 20%	35,674	12.2	47,387	1,328	12,821	4.4	52,695	4,110	2,842	1.0	20,544	7,229
Next 15%	30,672	14.0	58,974	1,923	12,565	5.7	61,569	4,900	5,096	2.3	54,882	10,770
Next 4%	13,008	22.2	43,709	3,360	7,732	13.2	48,147	6,227	4,633	7.9	94,232	20,339
Top 1%	4,685	32.1	22,392	4,780	3,472	23.8	25,568	7,364	1,765	12.1	55,035	31,181
<b>Total</b>	<b>170,617</b>	<b>11.7</b>	<b>242,223</b>	<b>1,420</b>	<b>64,199</b>	<b>4.4</b>	<b>279,739</b>	<b>4,357</b>	<b>16,835</b>	<b>1.2</b>	<b>238,870</b>	<b>14,189</b>

**TABLE E.1 (cont.): FEDERAL ADJUSTMENTS TO INCOME (Detail)  
EARLY WITHDRAWAL PENALTY, ALIMONY, AND EDUCATOR EXPENSES**

**2004 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Penalty on Early Withdrawal of Savings				Alimony Paid				Educator Expenses			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	179	0.9	62	348	217	1.1	3,588	16,533	93	0.5	20	215
0-5	421	0.3	56	134	135	0.1	974	7,212	152	0.1	33	216
5-10	585	0.4	101	173	228	0.2	1,440	6,318	289	0.2	61	212
10-15	634	0.5	108	171	305	0.2	1,834	6,012	567	0.4	118	207
15-20	574	0.5	92	160	326	0.3	2,062	6,326	640	0.5	130	204
20-25	516	0.5	112	217	329	0.3	2,016	6,126	731	0.7	155	212
25-30	404	0.4	71	176	379	0.4	2,254	5,948	800	0.9	175	219
30-35	382	0.5	95	249	440	0.5	2,826	6,423	1,186	1.4	262	221
35-40	363	0.5	51	142	496	0.7	3,310	6,673	1,646	2.2	373	227
40-45	326	0.5	55	169	509	0.8	3,668	7,206	1,723	2.6	383	222
45-50	301	0.5	57	190	544	0.9	4,062	7,467	1,882	3.2	424	225
50-60	594	0.6	92	155	1,015	1.0	8,128	8,008	3,806	3.8	869	228
60-70	500	0.6	79	158	917	1.1	7,757	8,459	3,161	3.9	760	240
70-80	438	0.7	106	242	703	1.1	6,763	9,620	2,998	4.7	730	243
80-90	324	0.7	80	248	565	1.2	5,368	9,502	2,775	5.7	705	254
90-100	222	0.6	39	177	444	1.2	4,953	11,155	2,288	6.4	594	260
100-250	712	0.7	177	248	1,865	1.7	30,099	16,139	5,934	5.5	1,527	257
250-500	70	0.5	18	260	389	3.0	12,172	31,291	207	1.6	49	237
500 +	23	0.4	50	2,191	168	3.1	9,142	54,414	42	0.8	10	240

**Quintile Distribution**

First 20%	1,260	0.4	230	183	621	0.2	6,200	9,983	580	0.2	125	215
Second 20%	1,399	0.5	255	182	772	0.3	4,871	6,309	1,554	0.5	319	206
Middle 20%	1,384	0.5	262	189	1,434	0.5	9,127	6,365	3,889	1.3	867	223
Fourth 20%	1,639	0.6	271	166	2,820	1.0	22,067	7,825	9,957	3.4	2,282	229
Next 15%	1,424	0.6	326	229	2,645	1.2	27,627	10,445	12,313	5.6	3,136	255
Next 4%	386	0.7	94	244	1,223	2.1	23,866	19,514	2,446	4.2	605	248
Top 1%	76	0.5	65	854	459	3.1	18,658	40,648	181	1.2	43	237

<b>Total</b>	<b>7,568</b>	<b>0.5</b>	<b>1,504</b>	<b>199</b>	<b>9,974</b>	<b>0.7</b>	<b>112,415</b>	<b>11,271</b>	<b>30,920</b>	<b>2.1</b>	<b>7,377</b>	<b>239</b>
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**TABLE E.1 (cont.): FEDERAL ADJUSTMENTS TO INCOME (Detail)**

**2004 Full-year returns**

**TUITION AND FEES, CERTAIN BUSINESS EXPENSES, AND HEALTH SAVINGS ACCOUNT**

**AGI Category Distribution**

AGI Level (\$000)	Tuition and Fees				Certain Business Expenses				Health Savings Account			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	1,703	8.5	5,343	3,137	11	0.1	75	6,823	34	0.2	76	2,227
0-5	3,963	3.2	11,444	2,888	30	0.0	72	2,408	27	0.0	50	1,861
5-10	5,040	3.8	12,593	2,499	50	0.0	60	1,206	41	0.0	70	1,705
10-15	3,033	2.4	6,924	2,283	52	0.0	111	2,136	72	0.1	142	1,966
15-20	2,566	2.1	5,298	2,065	59	0.0	140	2,380	91	0.1	171	1,874
20-25	2,149	2.0	4,316	2,008	60	0.1	118	1,971	119	0.1	178	1,495
25-30	1,954	2.1	3,772	1,930	54	0.1	95	1,756	132	0.1	218	1,651
30-35	1,544	1.9	2,774	1,797	53	0.1	100	1,893	110	0.1	153	1,388
35-40	1,464	2.0	2,505	1,711	65	0.1	156	2,406	117	0.2	211	1,805
40-45	1,725	2.6	3,247	1,882	72	0.1	113	1,575	121	0.2	232	1,916
45-50	2,129	3.6	4,130	1,940	78	0.1	128	1,645	133	0.2	241	1,811
50-60	3,677	3.6	6,957	1,892	128	0.1	241	1,879	257	0.3	523	2,034
60-70	2,477	3.1	3,796	1,532	121	0.1	174	1,440	217	0.3	423	1,950
70-80	2,108	3.3	3,429	1,627	104	0.2	168	1,614	174	0.3	369	2,123
80-90	2,698	5.5	5,456	2,022	95	0.2	182	1,915	151	0.3	297	1,968
90-100	4,529	12.6	11,701	2,584	64	0.2	169	2,640	112	0.3	272	2,429
100-250	12,668	11.7	29,875	2,358	161	0.1	354	2,200	631	0.6	1,636	2,593
250-500	0	0.0	0	0	13	0.1	49	3,769	152	1.2	444	2,920
500 +	0	0.0	0	0	*	*	*	*	43	0.8	121	2,820

**Quintile Distribution**

First 20%	11,115	3.8	30,375	2,733	95	0.0	223	2,349	109	0.0	209	1,914
Second 20%	6,366	2.2	13,604	2,137	137	0.0	299	2,183	217	0.1	398	1,836
Middle 20%	5,859	2.0	10,870	1,855	198	0.1	404	2,039	412	0.1	656	1,592
Fourth 20%	9,611	3.3	17,558	1,827	381	0.1	625	1,640	680	0.2	1,314	1,933
Next 15%	18,295	8.3	44,150	2,413	379	0.2	732	1,931	735	0.3	1,647	2,241
Next 4%	4,181	7.2	7,003	1,675	71	0.1	201	2,824	424	0.7	1,146	2,703
Top 1%	0	0.0	0	0	9	0.1	24	2,661	157	1.1	456	2,907
<b>Total</b>	<b>55,427</b>	<b>3.8</b>	<b>123,559</b>	<b>2,229</b>	<b>1,270</b>	<b>0.1</b>	<b>2,507</b>	<b>1,974</b>	<b>2,734</b>	<b>0.2</b>	<b>5,826</b>	<b>2,131</b>

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

**TABLE F: OREGON ADDITIONS AND SUBTRACTIONS (THOUSANDS OF DOLLARS)**

**2004 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Total Oregon Adjustments	Additions		Subtractions					
			Interest on Bonds	Other	Federal Tax Liability	Social Security	Oregon Tax Refund	Interest from U.S. Bonds	Federal Pension Income	Other Subtractions
Less than zero	20,033	2,909	2,262	16,136	439	158	4,029	2,528	1,303	7,033
0-5	123,371	-6,498	1,272	1,641	754	683	1,213	1,811	970	3,980
5-10	133,362	-29,496	1,882	2,298	7,939	1,475	2,222	3,856	7,171	11,014
10-15	127,800	-84,906	2,361	2,577	28,798	1,978	3,834	5,153	25,873	24,209
15-20	121,567	-151,934	2,039	2,615	59,265	4,648	5,708	6,332	47,755	32,880
20-25	105,872	-200,588	2,035	2,508	92,576	15,941	7,705	5,298	53,639	29,971
25-30	92,550	-244,238	2,539	2,183	119,831	35,379	10,287	5,096	53,425	24,940
30-35	82,491	-282,059	2,315	2,384	143,512	49,227	13,057	4,969	52,941	23,053
35-40	73,829	-312,336	2,391	2,296	157,171	62,404	15,606	5,039	55,285	21,517
40-45	65,236	-319,847	2,751	2,209	158,371	72,985	17,164	5,038	52,354	18,895
45-50	58,367	-323,857	2,904	1,929	158,251	80,393	18,325	5,349	48,819	17,552
50-60	100,903	-655,138	6,084	4,098	309,472	182,401	37,778	10,009	93,861	31,798
60-70	80,963	-598,681	6,001	3,673	276,320	176,094	36,661	9,965	79,118	30,196
70-80	64,196	-515,360	4,197	3,550	235,819	154,452	33,085	8,447	62,776	28,528
80-90	48,842	-399,733	3,644	2,946	187,068	116,796	28,693	6,587	45,125	22,054
90-100	35,807	-289,996	3,366	2,262	140,017	82,834	23,473	5,044	32,793	11,463
100-250	108,301	-921,039	19,668	10,291	429,266	278,394	93,268	26,915	85,351	37,803
250-500	12,890	-118,769	9,983	4,772	51,299	40,639	16,790	9,168	5,003	10,626
500 +	5,355	-64,204	20,502	24,671	21,276	20,589	31,236	18,934	1,131	16,211

**Quintile Distribution**

First 20%	292,340	-39,671	5,730	20,379	11,323	2,464	7,815	8,676	11,287	24,215
Second 20%	292,359	-332,010	5,189	6,103	131,654	12,759	13,014	13,852	100,396	71,627
Middle 20%	292,344	-920,181	8,032	8,022	458,753	153,191	41,934	17,333	183,583	81,442
Fourth 20%	292,345	-1,785,613	16,700	11,292	851,043	476,536	102,731	28,529	261,768	92,997
Next 15%	219,260	-1,776,733	19,136	13,150	834,032	521,611	133,422	33,037	203,380	83,537
Next 4%	58,470	-512,516	15,268	7,622	232,503	161,069	57,719	17,693	40,057	26,365
Top 1%	14,617	-149,044	28,142	28,471	58,138	49,842	43,502	26,418	4,217	23,540

<b>Total</b>	<b>1,461,735</b>	<b>-5,515,768</b>	<b>98,196</b>	<b>95,040</b>	<b>2,577,447</b>	<b>1,377,472</b>	<b>400,136</b>	<b>145,537</b>	<b>804,689</b>	<b>403,723</b>
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**TABLE F.1: OREGON ADDITIONS AND SUBTRACTIONS (Detail)**

**2004 Full-year returns**

**INTEREST ON GOVERNMENT BONDS, AND OTHER ADDITIONS**

**AGI Category Distribution**

AGI Level (\$000)	Interest on Government Bonds of Other States				Other Additions			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	572	2.9	2,262	3,955	863	4.3	16,136	18,697
0-5	872	0.7	1,272	1,458	1,185	1.0	1,641	1,385
5-10	1,055	0.8	1,882	1,784	1,596	1.2	2,298	1,440
10-15	1,221	1.0	2,361	1,934	1,965	1.5	2,577	1,312
15-20	1,145	0.9	2,039	1,781	2,002	1.6	2,615	1,306
20-25	1,073	1.0	2,035	1,897	1,877	1.8	2,508	1,336
25-30	1,066	1.2	2,539	2,381	1,892	2.0	2,183	1,154
30-35	1,025	1.2	2,315	2,259	2,008	2.4	2,384	1,187
35-40	1,037	1.4	2,391	2,306	2,266	3.1	2,296	1,013
40-45	1,124	1.7	2,751	2,447	2,283	3.5	2,209	968
45-50	1,139	2.0	2,904	2,550	2,356	4.0	1,929	819
50-60	2,187	2.2	6,084	2,782	4,781	4.7	4,098	857
60-70	2,007	2.5	6,001	2,990	4,242	5.2	3,673	866
70-80	1,785	2.8	4,197	2,351	3,903	6.1	3,550	910
80-90	1,525	3.1	3,644	2,389	3,412	7.0	2,946	863
90-100	1,282	3.6	3,366	2,626	2,742	7.7	2,262	825
100-250	6,761	6.2	19,668	2,909	8,922	8.2	10,291	1,153
250-500	1,998	15.5	9,983	4,997	1,225	9.5	4,772	3,895
500 +	1,444	27.0	20,502	14,198	797	14.9	24,671	30,955

**Quintile Distribution**

First 20%	2,656	0.9	5,730	2,157	3,839	1.3	20,379	5,309
Second 20%	2,790	1.0	5,189	1,860	4,795	1.6	6,103	1,273
Middle 20%	3,563	1.2	8,032	2,254	6,893	2.4	8,022	1,164
Fourth 20%	6,065	2.1	16,700	2,753	12,871	4.4	11,292	877
Next 15%	7,463	3.4	19,136	2,564	15,346	7.0	13,150	857
Next 4%	4,808	8.2	15,268	3,175	4,858	8.3	7,622	1,569
Top 1%	2,973	20.3	28,142	9,466	1,715	11.7	28,471	16,601

<b>Total</b>	<b>30,318</b>	<b>2.1</b>	<b>98,196</b>	<b>3,239</b>	<b>50,317</b>	<b>3.4</b>	<b>95,040</b>	<b>1,889</b>
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**TABLE F.1 (cont.): OREGON ADDITIONS AND SUBTRACTIONS (Detail)  
FEDERAL TAX LIABILITY, SOCIAL SECURITY, AND OREGON TAX REFUND**

**2004 Full-year returns**

**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	452	2.3	439	972	35	0.2	158	4,509	1,372	6.8	4,029	2,936
0-5	8,347	6.8	754	90	172	0.1	683	3,970	1,762	1.4	1,213	689
5-10	45,865	34.4	7,939	173	332	0.2	1,475	4,443	3,655	2.7	2,222	608
10-15	67,409	52.7	28,798	427	581	0.5	1,978	3,405	6,347	5.0	3,834	604
15-20	72,278	59.5	59,265	820	3,310	2.7	4,648	1,404	8,955	7.4	5,708	637
20-25	72,791	68.8	92,576	1,272	11,321	10.7	15,941	1,408	11,399	10.8	7,705	676
25-30	69,019	74.6	119,831	1,736	14,118	15.3	35,379	2,506	14,503	15.7	10,287	709
30-35	66,355	80.4	143,512	2,163	12,929	15.7	49,227	3,807	17,753	21.5	13,057	735
35-40	61,282	83.0	157,171	2,565	11,388	15.4	62,404	5,480	20,658	28.0	15,606	755
40-45	56,667	86.9	158,371	2,795	10,346	15.9	72,985	7,054	22,143	33.9	17,164	775
45-50	52,282	89.6	158,251	3,027	9,022	15.5	80,393	8,911	23,037	39.5	18,325	795
50-60	94,511	93.7	309,472	3,274	16,969	16.8	182,401	10,749	46,643	46.2	37,778	810
60-70	78,366	96.8	276,320	3,526	13,897	17.2	176,094	12,671	43,113	53.3	36,661	850
70-80	63,166	98.4	235,819	3,733	10,849	16.9	154,452	14,237	37,383	58.2	33,085	885
80-90	48,359	99.0	187,068	3,868	7,834	16.0	116,796	14,909	30,386	62.2	28,693	944
90-100	35,625	99.5	140,017	3,930	5,481	15.3	82,834	15,113	23,294	65.1	23,473	1,008
100-250	108,012	99.7	429,266	3,974	17,151	15.8	278,394	16,232	67,940	62.7	93,268	1,373
250-500	12,876	99.9	51,299	3,984	2,310	17.9	40,639	17,593	5,091	39.5	16,790	3,298
500 +	5,351	99.9	21,276	3,976	1,110	20.7	20,589	18,549	2,386	44.6	31,236	13,092

**Quintile Distribution**

First 20%	63,053	21.6	11,323	180	578	0.2	2,464	4,263	7,395	2.5	7,815	1,057
Second 20%	170,640	58.4	131,654	772	9,187	3.1	12,759	1,389	20,374	7.0	13,014	639
Middle 20%	226,944	77.6	458,753	2,021	43,849	15.0	153,191	3,494	57,476	19.7	41,934	730
Fourth 20%	268,427	91.8	851,043	3,170	47,929	16.4	476,536	9,943	126,706	43.3	102,731	811
Next 15%	216,966	99.0	834,032	3,844	35,198	16.1	521,611	14,819	135,738	61.9	133,422	983
Next 4%	58,380	99.8	232,503	3,983	9,640	16.5	161,069	16,708	34,255	58.6	57,719	1,685
Top 1%	14,603	99.9	58,138	3,981	2,774	19.0	49,842	17,967	5,876	40.2	43,502	7,403

<b>Total</b>	<b>1,019,013</b>	<b>69.7</b>	<b>2,577,447</b>	<b>2,529</b>	<b>149,155</b>	<b>10.2</b>	<b>1,377,472</b>	<b>9,235</b>	<b>387,820</b>	<b>26.5</b>	<b>400,136</b>	<b>1,032</b>
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**TABLE F.1 (cont.): OREGON ADDITIONS AND SUBTRACTIONS (Detail)  
INTEREST FROM U.S. BONDS, FEDERAL PENSION INCOME, AND OTHER**

**2004 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Interest from U.S. Bonds				Federal Pension Income				Other Subtractions			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	1,231	6.1	2,528	2,053	97	0.5	1,303	13,428	822	4.1	7,033	8,556
0-5	3,568	2.9	1,811	508	184	0.1	970	5,269	2,664	2.2	3,980	1,494
5-10	4,182	3.1	3,856	922	1,031	0.8	7,171	6,955	4,468	3.4	11,014	2,465
10-15	4,428	3.5	5,153	1,164	2,596	2.0	25,873	9,966	8,356	6.5	24,209	2,897
15-20	4,406	3.6	6,332	1,437	3,555	2.9	47,755	13,433	9,024	7.4	32,880	3,644
20-25	3,644	3.4	5,298	1,454	3,310	3.1	53,639	16,205	7,938	7.5	29,971	3,776
25-30	3,316	3.6	5,096	1,537	2,977	3.2	53,425	17,946	7,197	7.8	24,940	3,465
30-35	3,022	3.7	4,969	1,644	2,723	3.3	52,941	19,442	7,029	8.5	23,053	3,280
35-40	3,002	4.1	5,039	1,678	2,606	3.5	55,285	21,215	6,847	9.3	21,517	3,143
40-45	2,846	4.4	5,038	1,770	2,354	3.6	52,354	22,240	6,395	9.8	18,895	2,955
45-50	2,906	5.0	5,349	1,841	2,123	3.6	48,819	22,995	5,763	9.9	17,552	3,046
50-60	5,287	5.2	10,009	1,893	3,763	3.7	93,861	24,943	10,565	10.5	31,798	3,010
60-70	4,825	6.0	9,965	2,065	3,109	3.8	79,118	25,448	9,902	12.2	30,196	3,050
70-80	4,090	6.4	8,447	2,065	2,426	3.8	62,776	25,876	9,227	14.4	28,528	3,092
80-90	3,351	6.9	6,587	1,966	1,751	3.6	45,125	25,771	7,084	14.5	22,054	3,113
90-100	2,548	7.1	5,044	1,980	1,259	3.5	32,793	26,047	3,800	10.6	11,463	3,016
100-250	11,148	10.3	26,915	2,414	3,059	2.8	85,351	27,902	9,727	9.0	37,803	3,886
250-500	2,408	18.7	9,168	3,807	186	1.4	5,003	26,896	1,694	13.1	10,626	6,272
500 +	1,533	28.6	18,934	12,351	57	1.1	1,131	19,835	866	16.2	16,211	18,720

**Quintile Distribution**

First 20%	9,491	3.2	8,676	914	1,540	0.5	11,287	7,329	8,820	3.0	24,215	2,746
Second 20%	10,339	3.5	13,852	1,340	7,765	2.7	100,396	12,929	20,913	7.2	71,627	3,425
Middle 20%	10,802	3.7	17,333	1,605	9,636	3.3	183,583	19,052	24,242	8.3	81,442	3,360
Fourth 20%	14,999	5.1	28,529	1,902	10,887	3.7	261,768	24,044	30,854	10.6	92,997	3,014
Next 15%	15,650	7.1	33,037	2,111	7,752	3.5	203,380	26,236	26,439	12.1	83,537	3,160
Next 4%	7,107	12.2	17,693	2,490	1,409	2.4	40,057	28,430	6,016	10.3	26,365	4,382
Top 1%	3,353	22.9	26,418	7,879	177	1.2	4,217	23,825	2,084	14.3	23,540	11,296

<b>Total</b>	<b>71,741</b>	<b>4.9</b>	<b>145,537</b>	<b>2,029</b>	<b>39,166</b>	<b>2.7</b>	<b>804,689</b>	<b>20,546</b>	<b>119,368</b>	<b>8.2</b>	<b>403,723</b>	<b>3,382</b>
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**TABLE G: STANDARD DEDUCTION RETURNS  
(Including Returns with Additional Deductions<sup>1</sup>)**

**2004 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	20,033	10,238	51.1	1,863	18.2	48	0.5	2,023	770	219	551	12,261	2,414	49
0-5	123,371	113,006	91.6	7,545	6.7	214	0.2	5,555	2,156	590	1,566	118,561	9,111	218
5-10	133,362	110,498	82.9	10,918	9.9	305	0.3	9,226	3,177	812	2,365	119,724	13,283	308
10-15	127,800	96,148	75.2	10,298	10.7	331	0.3	13,192	4,227	1,042	3,185	109,340	13,483	334
15-20	121,567	86,719	71.3	7,421	8.6	262	0.3	15,308	3,617	937	2,680	102,027	10,101	266
20-25	105,872	71,552	67.6	4,829	6.7	156	0.2	15,108	2,683	845	1,838	86,660	6,667	159
25-30	92,550	56,231	60.8	3,364	6.0	110	0.2	14,227	1,856	596	1,260	70,458	4,624	111
30-35	82,491	43,816	53.1	2,425	5.5	89	0.2	13,173	1,429	475	954	56,989	3,379	91
35-40	73,829	32,994	44.7	1,885	5.7	67	0.2	12,398	1,224	428	796	45,392	2,681	67
40-45	65,236	24,294	37.2	1,538	6.3	53	0.2	10,885	933	333	600	35,179	2,138	54
45-50	58,367	17,901	30.7	1,192	6.7	32	0.2	9,316	715	247	468	27,217	1,660	33
50-60	100,903	23,633	23.4	1,914	8.1	64	0.3	14,468	1,276	466	810	38,101	2,724	64
60-70	80,963	13,209	16.3	1,221	9.2	37	0.3	9,373	910	349	561	22,582	1,782	37
70-80	64,196	7,365	11.5	787	10.7	28	0.4	5,523	612	201	411	12,888	1,198	29
80-90	48,842	4,033	8.3	435	10.8	14	0.3	3,045	347	121	226	7,078	661	16
90-100	35,807	2,189	6.1	280	12.8	8	0.4	1,637	209	78	131	3,826	411	8
100-250	108,301	4,188	3.9	605	14.4	18	0.4	3,057	438	137	301	7,245	906	19
250-500	12,890	423	3.3	78	18.4	3	0.7	300	60	13	47	723	125	3
500 +	5,355	179	3.3	35	19.6	1	0.6	121	20	5	15	300	50	1

**Quintile Distribution**

First 20%	292,340	245,856	84.1	21,706	8.8	619	0.3	18,248	6,616	1,750	4,866	264,104	26,572	628
Second 20%	292,359	211,048	72.2	19,199	9.1	630	0.3	35,265	8,937	2,344	6,593	246,313	25,792	638
Middle 20%	292,344	162,651	55.6	9,537	5.9	330	0.2	45,975	5,516	1,831	3,685	208,626	13,222	334
Fourth 20%	292,345	78,268	26.8	5,754	7.4	185	0.2	43,019	3,731	1,347	2,384	121,287	8,138	187
Next 15%	219,260	18,422	8.4	2,027	11.0	62	0.3	13,732	1,572	538	1,034	32,154	3,061	66
Next 4%	58,470	1,878	3.2	324	17.3	11	0.6	1,356	230	70	160	3,234	484	11
Top 1%	14,617	493	3.4	86	17.4	3	0.6	340	57	14	43	833	129	3

<b>Total</b>	<b>1,461,735</b>	<b>718,616</b>	<b>49.2</b>	<b>58,633</b>	<b>8.2</b>	<b>1,840</b>	<b>0.3</b>	<b>157,935</b>	<b>26,659</b>	<b>7,894</b>	<b>18,765</b>	<b>876,551</b>	<b>77,398</b>	<b>1,867</b>
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<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**

**2004 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	20,033	7,281	36.3	159,410	21,894	4,041	12,930	3,200	2	6	2,877	9,795	48.9	161,835	16,522
0-5	123,371	6,649	5.4	89,752	13,499	3,938	3,764	956	5,147	1,098	213	10,365	8.4	108,051	10,425
5-10	133,362	12,888	9.7	166,661	12,932	11,626	6,866	591	13,903	8,068	580	22,864	17.1	220,779	9,656
10-15	127,800	18,319	14.3	247,139	13,491	20,425	22,311	1,092	19,106	17,773	930	31,652	24.8	322,934	10,203
15-20	121,567	21,252	17.5	282,662	13,300	26,486	23,645	893	18,492	23,593	1,276	34,848	28.7	370,508	10,632
20-25	105,872	23,086	21.8	315,820	13,680	28,960	33,983	1,173	13,700	22,202	1,621	34,320	32.4	377,314	10,994
25-30	92,550	26,253	28.4	348,521	13,275	32,648	48,278	1,479	11,566	22,580	1,952	36,319	39.2	389,925	10,736
30-35	82,491	29,818	36.1	399,844	13,409	35,944	65,150	1,813	9,956	22,478	2,258	38,675	46.9	418,443	10,819
35-40	73,829	32,718	44.3	455,132	13,911	38,702	83,734	2,164	8,911	22,897	2,569	40,835	55.3	453,355	11,102
40-45	65,236	33,904	52.0	491,509	14,497	39,178	98,308	2,509	8,118	23,109	2,847	40,942	62.8	469,051	11,456
45-50	58,367	34,428	59.0	519,800	15,098	39,038	111,263	2,850	7,461	23,271	3,119	40,466	69.3	478,054	11,814
50-60	100,903	68,594	68.0	1,088,418	15,868	75,155	250,967	3,339	13,784	48,443	3,514	77,270	76.6	955,485	12,366
60-70	80,963	63,349	78.2	1,090,084	17,208	66,297	266,558	4,021	11,552	46,351	4,012	67,754	83.7	907,985	13,401
70-80	64,196	54,456	84.8	1,011,275	18,571	55,892	265,171	4,744	9,398	42,211	4,492	56,831	88.5	808,542	14,227
80-90	48,842	43,900	89.9	893,158	20,345	44,188	243,976	5,521	6,883	33,819	4,913	44,809	91.7	690,144	15,402
90-100	35,807	33,365	93.2	727,871	21,815	33,236	211,294	6,357	4,983	26,179	5,254	33,618	93.9	543,762	16,175
100-250	108,301	104,308	96.3	3,029,384	29,043	102,947	1,000,153	9,715	16,268	101,642	6,248	104,113	96.1	2,117,748	20,341
250-500	12,890	12,432	96.4	688,827	55,408	12,303	274,640	22,323	2,294	18,583	8,101	12,467	96.7	428,595	34,378
500 +	5,355	5,127	95.7	958,706	186,992	5,094	397,473	78,028	1,031	9,793	9,499	5,176	96.7	568,930	109,917

**Quintile Distribution**

First 20%	292,340	28,788	9.8	440,263	15,293	21,619	24,771	1,146	21,165	10,793	510	46,484	15.9	523,754	11,267
Second 20%	292,359	49,607	17.0	675,035	13,608	60,024	61,304	1,021	43,329	51,881	1,197	81,311	27.8	866,393	10,655
Middle 20%	292,344	98,089	33.6	1,324,377	13,502	119,033	209,746	1,762	35,866	76,882	2,144	129,693	44.4	1,408,508	10,860
Fourth 20%	292,345	188,282	64.4	2,969,547	15,772	207,481	670,405	3,231	38,862	131,765	3,391	214,077	73.2	2,633,711	12,303
Next 15%	219,260	196,485	89.6	4,137,435	21,057	198,095	1,169,374	5,903	31,294	156,281	4,994	200,838	91.6	3,156,541	15,717
Next 4%	58,470	56,818	97.2	1,934,676	34,050	55,917	676,351	12,096	9,349	62,799	6,717	56,592	96.8	1,310,170	23,151
Top 1%	14,617	14,058	96.2	1,482,640	105,466	13,929	608,513	43,687	2,690	23,696	8,809	14,124	96.6	892,361	63,180
<b>Total</b>	<b>1,461,735</b>	<b>632,127</b>	<b>43.2</b>	<b>12,963,973</b>	<b>20,508</b>	<b>676,098</b>	<b>3,420,464</b>	<b>5,059</b>	<b>182,555</b>	<b>514,098</b>	<b>2,816</b>	<b>743,119</b>	<b>50.8</b>	<b>10,791,438</b>	<b>14,522</b>

For both the federal and Oregon returns, filers are allowed to take either the appropriate standard deduction or their itemized deductions, whichever is greater.

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

**2004 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Total Credits	Exemption Credits	Earned Income	Working Family Child Care	Retirement Income	Child and Dependent Care	Elderly or Disabled	Political Contributions	Tax Paid to Other States	Other Credits
Less than zero	20,033	31	10	0	19	1	0	0	0	0	1
0-5	123,371	3,079	2,868	135	39	5	7	0	11	6	10
5-10	133,362	17,234	14,591	1,409	787	94	158	1	50	28	111
10-15	127,800	30,507	23,636	3,262	2,259	211	675	11	95	55	298
15-20	121,567	38,241	28,742	3,543	3,543	246	1,500	4	143	63	456
20-25	105,872	37,599	28,061	2,418	4,428	273	1,579	1	165	105	567
25-30	92,550	33,568	26,264	1,186	3,827	265	1,138	0	187	109	591
30-35	82,491	29,232	24,424	303	2,517	204	774	0	214	152	644
35-40	73,829	26,589	23,062	2	1,699	134	579	0	246	162	707
40-45	65,236	24,374	21,501	0	1,181	39	472	0	258	172	752
45-50	58,367	22,428	20,155	0	630	0	422	0	282	178	762
50-60	100,903	40,738	36,922	0	413	0	741	0	604	402	1,657
60-70	80,963	34,971	31,489	0	83	0	578	0	610	456	1,754
70-80	64,196	29,112	25,970	0	10	0	225	0	591	412	1,904
80-90	48,842	22,853	20,268	0	0	0	47	0	533	395	1,610
90-100	35,807	17,347	15,148	0	0	0	11	0	466	365	1,356
100-250	108,301	61,631	46,342	0	0	0	6	0	1,825	3,685	9,773
250-500	12,890	12,372	5,665	0	0	0	0	0	307	3,570	2,830
500 +	5,355	24,677	2,264	0	0	0	0	0	158	15,873	6,381

**Quintile Distribution**

First 20%	292,340	23,430	19,907	1,857	1,072	117	212	1	69	40	148
Second 20%	292,359	86,125	65,174	7,939	7,889	568	3,028	15	318	159	1,028
Middle 20%	292,344	105,084	85,323	2,462	10,074	743	3,135	0	711	471	2,163
Fourth 20%	292,345	116,526	104,620	0	2,388	42	2,150	0	1,628	1,094	4,603
Next 15%	219,260	104,150	90,863	0	13	0	384	0	2,527	2,228	8,134
Next 4%	58,470	37,097	25,161	0	0	0	1	0	1,105	3,317	7,512
Top 1%	14,617	34,171	6,335	0	0	0	0	0	387	18,875	8,574

<b>Total</b>	<b>1,461,735</b>	<b>506,583</b>	<b>397,382</b>	<b>12,257</b>	<b>21,436</b>	<b>1,470</b>	<b>8,910</b>	<b>17</b>	<b>6,745</b>	<b>26,185</b>	<b>32,162</b>
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**TABLE I.1: OREGON CREDITS (Detail)**

**2004 Full-year returns**

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

**AGI Category Distribution**

AGI Level (\$000)	Personal Exemption Credit				Oregon Earned Income Credit				Working Family Child Care Credit			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	46	0.2	10	214	3	0.0	0	18	17	0.1	19	1,141
0-5	38,479	31.2	2,868	75	15,259	12.4	135	9	48	0.0	39	812
5-10	93,379	70.0	14,591	156	40,125	30.1	1,409	35	1,417	1.1	787	556
10-15	109,221	85.5	23,636	216	31,487	24.6	3,262	104	3,328	2.6	2,259	679
15-20	111,482	91.7	28,742	258	27,983	23.0	3,543	127	4,277	3.5	3,543	828
20-25	99,989	94.4	28,061	281	26,084	24.6	2,418	93	4,527	4.3	4,428	978
25-30	88,675	95.8	26,264	296	22,599	24.4	1,186	52	4,195	4.5	3,827	912
30-35	79,639	96.5	24,424	307	11,543	14.0	303	26	2,905	3.5	2,517	866
35-40	71,555	96.9	23,062	322	568	0.8	2	4	2,417	3.3	1,699	703
40-45	63,559	97.4	21,501	338	0	0.0	0	0	1,563	2.4	1,181	756
45-50	57,048	97.7	20,155	353	0	0.0	0	0	1,044	1.8	630	604
50-60	98,931	98.0	36,922	373	0	0.0	0	0	729	0.7	413	567
60-70	79,751	98.5	31,489	395	0	0.0	0	0	140	0.2	83	595
70-80	63,504	98.9	25,970	409	0	0.0	0	0	17	0.0	10	580
80-90	48,483	99.3	20,268	418	0	0.0	0	0	0	0.0	0	0
90-100	35,625	99.5	15,148	425	0	0.0	0	0	0	0.0	0	0
100-250	107,934	99.7	46,342	429	0	0.0	0	0	0	0.0	0	0
250-500	12,847	99.7	5,665	441	0	0.0	0	0	0	0.0	0	0
500 +	5,344	99.8	2,264	424	0	0.0	0	0	0	0.0	0	0

**Quintile Distribution**

First 20%	144,519	49.4	19,907	138	60,661	20.8	1,857	31	1,831	0.6	1,072	585
Second 20%	263,164	90.0	65,174	248	68,507	23.4	7,939	116	9,722	3.3	7,889	811
Middle 20%	281,063	96.1	85,323	304	46,483	15.9	2,462	53	11,479	3.9	10,074	878
Fourth 20%	286,261	97.9	104,620	365	0	0.0	0	0	3,566	1.2	2,388	670
Next 15%	217,610	99.2	90,863	418	0	0.0	0	0	26	0.0	13	512
Next 4%	58,305	99.7	25,161	432	0	0.0	0	0	0	0.0	0	0
Top 1%	14,569	99.7	6,335	435	0	0.0	0	0	0	0.0	0	0

<b>Total</b>	<b>1,265,491</b>	<b>86.6</b>	<b>397,382</b>	<b>314</b>	<b>175,651</b>	<b>12.0</b>	<b>12,257</b>	<b>70</b>	<b>26,624</b>	<b>1.8</b>	<b>21,436</b>	<b>805</b>
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**TABLE I.1 (cont.): OREGON CREDITS (Detail)**

**2004 Full-year returns**

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

**AGI Category Distribution**

AGI Level (\$000)	Retirement Income Credit				Child and Dependent Care Credit				Elderly or Disabled Credit			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	*	*	*	*	0	0.0	0	0	0	0.0	0	0
0-5	186	0.2	6	32	258	0.2	7	25	2	0.0	0	5
5-10	1,016	0.8	94	92	1,480	1.1	158	107	42	0.0	1	17
10-15	1,412	1.1	211	149	2,848	2.2	675	237	167	0.1	11	68
15-20	1,313	1.1	246	187	4,212	3.5	1,500	356	94	0.1	4	39
20-25	1,181	1.1	273	231	4,665	4.4	1,579	338	17	0.0	1	71
25-30	911	1.0	265	291	4,431	4.8	1,138	257	0	0.0	0	0
30-35	759	0.9	204	269	3,968	4.8	774	195	0	0.0	0	0
35-40	489	0.7	134	273	3,665	5.0	579	158	0	0.0	0	0
40-45	263	0.4	39	147	3,422	5.2	472	138	0	0.0	0	0
45-50	0	0.0	0	0	3,431	5.9	422	123	0	0.0	0	0
50-60	0	0.0	0	0	6,644	6.6	741	112	0	0.0	0	0
60-70	0	0.0	0	0	5,754	7.1	578	100	0	0.0	0	0
70-80	0	0.0	0	0	2,270	3.5	225	99	0	0.0	0	0
80-90	0	0.0	0	0	450	0.9	47	104	0	0.0	0	0
90-100	0	0.0	0	0	98	0.3	11	115	0	0.0	0	0
100-250	0	0.0	0	0	42	0.0	6	135	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%	1,357	0.5	117	86	2,020	0.7	212	105	65	0.0	1	23
Second 20%	3,197	1.1	568	178	9,309	3.2	3,028	325	250	0.1	15	61
Middle 20%	2,697	0.9	743	276	13,985	4.8	3,135	224	7	0.0	0	39
Fourth 20%	279	0.1	42	151	18,449	6.3	2,150	117	0	0.0	0	0
Next 15%	0	0.0	0	0	3,870	1.8	384	99	0	0.0	0	0
Next 4%	0	0.0	0	0	5	0.0	1	148	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>7,530</b>	<b>0.5</b>	<b>1,470</b>	<b>195</b>	<b>47,638</b>	<b>3.3</b>	<b>8,910</b>	<b>187</b>	<b>322</b>	<b>0.0</b>	<b>17</b>	<b>53</b>
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\* Summary information for this category has been combined with the previous (or following) category due to the low count.

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

**OREGON CREDITS (Detail)**

**2004 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	61	0	0.0	0	0	4	0.0	1	144
0-5	412	0.3	11	26	196	0.2	6	28	264	0.2	10	37
5-10	1,447	1.1	50	35	412	0.3	28	67	1,249	0.9	111	89
10-15	2,352	1.8	95	40	461	0.4	55	119	2,168	1.7	298	137
15-20	2,979	2.5	143	48	405	0.3	63	155	2,567	2.1	456	178
20-25	3,181	3.0	165	52	460	0.4	105	229	2,631	2.5	567	216
25-30	3,378	3.6	187	55	439	0.5	109	247	2,557	2.8	591	231
30-35	3,781	4.6	214	57	422	0.5	152	361	2,623	3.2	644	246
35-40	4,224	5.7	246	58	436	0.6	162	371	2,760	3.7	707	256
40-45	4,364	6.7	258	59	437	0.7	172	394	2,772	4.2	752	271
45-50	4,677	8.0	282	60	395	0.7	178	450	2,813	4.8	762	271
50-60	9,631	9.5	604	63	822	0.8	402	488	5,638	5.6	1,657	294
60-70	9,097	11.2	610	67	720	0.9	456	633	5,356	6.6	1,754	328
70-80	8,341	13.0	591	71	622	1.0	412	662	5,142	8.0	1,904	370
80-90	7,291	14.9	533	73	548	1.1	395	720	4,239	8.7	1,610	380
90-100	6,251	17.5	466	75	446	1.2	365	818	3,406	9.5	1,356	398
100-250	22,843	21.1	1,825	80	2,359	2.2	3,685	1,562	13,170	12.2	9,773	742
250-500	3,494	27.1	307	88	803	6.2	3,570	4,445	1,988	15.4	2,830	1,423
500 +	1,768	33.0	158	90	762	14.2	15,873	20,831	1,003	18.7	6,381	6,362

**Quintile Distribution**

First 20%	2,089	0.7	69	33	660	0.2	40	60	1,753	0.6	148	85
Second 20%	6,824	2.3	318	47	1,049	0.4	159	152	5,905	2.0	1,028	174
Middle 20%	12,638	4.3	711	56	1,494	0.5	471	315	9,008	3.1	2,163	240
Fourth 20%	25,979	8.9	1,628	63	2,225	0.8	1,094	492	15,547	5.3	4,603	296
Next 15%	34,264	15.6	2,527	74	2,646	1.2	2,228	842	19,764	9.0	8,134	412
Next 4%	13,350	22.8	1,105	83	1,696	2.9	3,317	1,956	7,925	13.6	7,512	948
Top 1%	4,369	29.9	387	89	1,375	9.4	18,875	13,727	2,448	16.7	8,574	3,503

<b>Total</b>	<b>99,513</b>	<b>6.8</b>	<b>6,745</b>	<b>68</b>	<b>11,145</b>	<b>0.8</b>	<b>26,185</b>	<b>2,350</b>	<b>62,350</b>	<b>4.3</b>	<b>32,162</b>	<b>516</b>
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**TABLE J: OREGON TOTAL EXEMPTIONS**

**2004 Full-year returns**

**TOTAL, PERSONAL, SEVERELY DISABLED, AND DISABLED CHILD EXEMPTIONS**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Total Oregon Exemptions	Total Personal Exemptions	Severely Disabled Exemptions			Disabled Child Exemptions				
				One	Two	Total	One	Two	Three or More		Total
									Number of Returns	Number of Exemptions	
Less than zero	20,033	30,339	29,919	339	12	363	49	4	0	0	57
0-5	123,371	99,833	97,857	1,573	43	1,659	251	27	4	12	317
5-10	133,362	163,072	160,278	2,130	72	2,274	437	37	3	9	520
10-15	127,800	205,236	201,887	2,379	86	2,551	658	61	6	18	798
15-20	121,567	219,819	216,415	2,261	88	2,437	776	83	8	25	967
20-25	105,872	202,993	200,069	1,815	84	1,983	735	89	9	28	941
25-30	92,550	184,508	182,003	1,500	48	1,596	742	69	9	29	909
30-35	82,491	168,955	166,714	1,244	54	1,352	692	79	12	39	889
35-40	73,829	158,254	156,171	1,155	54	1,263	627	74	12	45	820
40-45	65,236	146,360	144,484	1,010	34	1,078	634	64	11	36	798
45-50	58,367	136,565	134,957	799	25	849	555	82	13	40	759
50-60	100,903	249,243	246,224	1,526	52	1,630	1,091	116	21	66	1,389
60-70	80,963	211,490	209,095	1,253	52	1,357	854	78	8	28	1,038
70-80	64,196	173,743	172,006	864	28	920	662	70	5	15	817
80-90	48,842	135,199	133,913	644	23	690	478	48	7	22	596
90-100	35,807	100,754	99,888	376	14	404	377	36	4	13	462
100-250	108,301	307,729	305,560	1,003	35	1,073	1,040	80	8	24	1,224
250-500	12,890	37,579	37,385	93	0	93	*	*	*	*	*
500 +	5,355	15,010	14,950	33	0	33	*	*	*	*	*

**Quintile Distribution**

First 20%	292,340	316,267	310,680	4,333	138	4,609	815	71	7	21	978
Second 20%	292,359	513,253	505,227	5,401	210	5,821	1,757	193	20	62	2,205
Middle 20%	292,344	594,914	586,940	4,605	192	4,989	2,357	256	35	116	2,985
Fourth 20%	292,345	707,331	698,796	4,391	154	4,699	2,998	331	54	176	3,836
Next 15%	219,260	605,937	600,359	2,714	97	2,908	2,190	209	20	62	2,670
Next 4%	58,470	166,962	165,952	457	13	483	453	31	4	12	527
Top 1%	14,617	42,017	41,821	96	0	96	88	6	0	0	100

<b>Total</b>	<b>1,461,735</b>	<b>2,946,681</b>	<b>2,909,775</b>	<b>21,997</b>	<b>804</b>	<b>23,605</b>	<b>10,658</b>	<b>1,097</b>	<b>140</b>	<b>449</b>	<b>13,301</b>
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\* Summary information for this category has been combined with the previous (or following) category due to the low count.



**TABLE J.1: OREGON PERSONAL EXEMPTIONS**

**2004 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	20,033	29,919	3,174	8,728	5,520	1,088	959	401	119	27	12	*	*	*
0-5	123,371	97,857	53,026	52,440	11,757	3,780	1,607	543	155	38	11	11	8	84
5-10	133,362	160,278	27,108	72,153	21,380	7,867	3,254	1,093	353	96	36	15	7	70
10-15	127,800	201,887	8,540	70,242	28,967	11,256	5,599	2,155	705	223	71	23	19	206
15-20	121,567	216,415	2,654	63,382	31,748	12,370	6,899	2,995	1,034	329	99	31	26	278
20-25	105,872	200,069	1,164	53,177	27,952	11,106	7,351	3,339	1,215	383	109	44	32	332
25-30	92,550	182,003	559	44,734	25,192	9,822	6,849	3,409	1,293	442	165	58	27	284
30-35	82,491	166,714	341	38,368	23,222	8,555	6,692	3,381	1,307	413	138	41	33	358
35-40	73,829	156,171	182	31,346	22,163	8,043	7,001	3,217	1,215	432	151	50	29	309
40-45	65,236	144,484	102	25,003	20,557	7,808	6,736	3,165	1,236	402	155	34	38	398
45-50	58,367	134,957	79	19,800	19,250	7,461	7,132	2,971	1,139	336	135	39	25	274
50-60	100,903	246,224	71	27,521	36,492	14,154	14,172	5,760	1,829	592	211	65	36	378
60-70	80,963	209,095	46	15,859	32,282	12,565	13,219	4,871	1,468	422	145	56	30	320
70-80	64,196	172,006	13	9,249	26,933	10,893	11,538	4,033	1,114	265	103	33	22	235
80-90	48,842	133,913	5	5,756	20,757	8,459	9,641	3,146	769	197	60	33	19	202
90-100	35,807	99,888	16	3,665	15,004	6,588	7,360	2,366	586	151	46	14	11	114
100-250	108,301	305,560	59	10,052	46,000	18,750	23,414	7,492	1,908	424	138	44	28	302
250-500	12,890	37,385	17	1,354	5,156	1,841	2,946	1,160	330	62	19	*	*	*
500 +	5,355	14,950	6	666	2,291	677	1,113	447	120	22	10	*	*	*

**Quintile Distribution**

First 20%	292,340	310,680	84,933	141,993	41,838	13,967	6,375	2,255	691	177	68	28	15	154
Second 20%	292,359	505,227	10,295	154,497	73,144	28,449	15,875	6,680	2,319	745	226	71	58	619
Middle 20%	292,344	586,940	1,512	136,578	81,743	31,008	23,593	11,397	4,315	1,431	490	170	107	1,138
Fourth 20%	292,345	698,796	297	86,717	102,821	39,760	38,746	15,933	5,430	1,701	634	189	117	1,248
Next 15%	219,260	600,359	66	26,554	92,593	38,034	42,814	14,118	3,699	899	292	110	81	858
Next 4%	58,470	165,952	38	5,522	24,469	9,870	12,881	4,273	1,073	239	78	17	10	105
Top 1%	14,617	41,821	21	1,634	6,015	1,995	3,198	1,288	368	64	26	6	2	22

<b>Total</b>	<b>1,461,735</b>	<b>2,909,775</b>	<b>97,162</b>	<b>553,495</b>	<b>422,623</b>	<b>163,083</b>	<b>143,482</b>	<b>55,944</b>	<b>17,895</b>	<b>5,256</b>	<b>1,814</b>	<b>591</b>	<b>390</b>	<b>4,144</b>
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\* Summary information for this category has been combined with the previous (or following) category due to the low count.

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

**2004 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Oregon Tax Liability	Amount Withheld from Wages	Estimated Tax Payments	Tax Paid with Returns	Tax Refunds Due	Donations					
							Nongame Wildlife	AIDS/HIV Education	Child Abuse Prevention	Alzheimers Research	Stop Domestic Violence	Other <sup>1</sup>
Less than zero	20,033	91	6,005	2,518	33	8,484	0	0	0	0	0	0
0-5	123,371	3,057	13,402	926	570	11,878	3	3	5	3	4	4
5-10	133,362	18,657	36,045	1,784	2,812	22,769	4	4	7	4	4	6
10-15	127,800	40,647	59,283	3,418	5,691	29,939	4	4	7	5	5	6
15-20	121,567	67,473	86,995	5,105	7,943	35,641	5	4	8	5	5	9
20-25	105,872	89,942	107,759	5,811	8,812	35,235	5	4	8	5	5	7
25-30	92,550	106,413	122,767	6,847	9,348	34,173	5	4	8	5	5	8
30-35	82,491	119,985	135,311	7,189	9,620	32,940	6	4	8	6	5	7
35-40	73,829	127,821	143,440	7,969	9,231	33,155	6	4	8	6	5	8
40-45	65,236	131,501	145,827	8,673	9,082	32,254	6	4	9	7	5	8
45-50	58,367	134,789	147,460	9,396	9,092	31,237	6	4	8	6	5	7
50-60	100,903	277,107	297,803	19,668	17,418	57,811	11	7	15	13	10	16
60-70	80,963	273,482	286,393	20,840	16,525	50,280	10	6	13	12	9	12
70-80	64,196	261,199	266,550	21,144	16,028	42,522	10	6	13	11	8	10
80-90	48,842	235,126	235,140	20,326	14,168	34,508	9	4	10	10	6	9
90-100	35,807	200,254	195,196	19,196	13,106	27,245	7	4	9	8	5	8
100-250	108,301	980,965	812,829	181,479	93,326	106,669	21	13	29	24	17	27
250-500	12,890	320,394	185,815	112,899	48,076	26,395	1	1	2	1	2	2
500 +	5,355	550,516	169,828	352,144	88,527	59,983	0	0	2	0	0	0

**Quintile Distribution**

First 20%	292,340	25,385	61,155	5,553	3,973	46,363	8	8	14	8	9	10
Second 20%	292,359	150,269	196,168	11,163	17,626	81,308	12	9	19	13	13	17
Middle 20%	292,344	391,249	445,665	24,399	31,943	114,722	19	14	27	19	17	26
Fourth 20%	292,345	762,157	821,340	54,151	48,972	162,607	33	20	43	36	26	42
Next 15%	219,260	1,126,065	1,102,229	110,517	73,757	160,438	39	22	49	44	30	42
Next 4%	58,470	683,238	515,802	158,535	76,424	67,523	11	7	15	13	9	15
Top 1%	14,617	801,056	311,489	443,012	126,712	80,157	1	1	4	1	2	2

<b>Total</b>	<b>1,461,735</b>	<b>3,939,419</b>	<b>3,453,848</b>	<b>807,331</b>	<b>379,407</b>	<b>713,118</b>	<b>122</b>	<b>82</b>	<b>171</b>	<b>132</b>	<b>106</b>	<b>154</b>
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<sup>1</sup> Other includes Habitat for Humanity, Oregon Head Start Association, American Diabetes Association, Oregon Coast Aquarium, SMART, SOLV, St. Vincent de Paul Society of Oregon, The Nature Conservancy, Doernbecher Children's Hospital Foundation, The Oregon Humane Society, The Salvation Army—Oregon, The Oregon Veteran's Home, and Planned Parenthood of Oregon.

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

**2004 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Withholding from Wages				Estimated Tax Payments			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	5,535	27.6	6,005	1,085	966	4.8	2,518	2,607
0-5	88,039	71.4	13,402	152	1,840	1.5	926	503
5-10	98,985	74.2	36,045	364	3,559	2.7	1,784	501
10-15	97,097	76.0	59,283	611	5,702	4.5	3,418	600
15-20	98,361	80.9	86,995	884	7,040	5.8	5,105	725
20-25	90,193	85.2	107,759	1,195	6,793	6.4	5,811	855
25-30	80,970	87.5	122,767	1,516	6,729	7.3	6,847	1,018
30-35	73,404	89.0	135,311	1,843	6,252	7.6	7,189	1,150
35-40	66,393	89.9	143,440	2,160	6,123	8.3	7,969	1,302
40-45	58,952	90.4	145,827	2,474	6,045	9.3	8,673	1,435
45-50	52,963	90.7	147,460	2,784	5,908	10.1	9,396	1,590
50-60	92,089	91.3	297,803	3,234	11,128	11.0	19,668	1,767
60-70	74,377	91.9	286,393	3,851	9,966	12.3	20,840	2,091
70-80	59,236	92.3	266,550	4,500	8,695	13.5	21,144	2,432
80-90	45,278	92.7	235,140	5,193	7,242	14.8	20,326	2,807
90-100	33,161	92.6	195,196	5,886	5,956	16.6	19,196	3,223
100-250	96,903	89.5	812,829	8,388	29,535	27.3	181,479	6,145
250-500	10,380	80.5	185,815	17,901	6,806	52.8	112,899	16,588
500 +	4,117	76.9	169,828	41,251	3,844	71.8	352,144	91,609

**Quintile Distribution**

First 20%	204,106	69.8	61,155	300	6,969	2.4	5,553	797
Second 20%	233,443	79.8	196,168	840	15,780	5.4	11,163	707
Middle 20%	257,954	88.2	445,665	1,728	21,930	7.5	24,399	1,113
Fourth 20%	266,216	91.1	821,340	3,085	31,178	10.7	54,151	1,737
Next 15%	202,195	92.2	1,102,229	5,451	34,954	15.9	110,517	3,162
Next 4%	51,007	87.2	515,802	10,112	20,448	35.0	158,535	7,753
Top 1%	11,512	78.8	311,489	27,058	8,870	60.7	443,012	49,945

<b>Total</b>	<b>1,226,433</b>	<b>83.9</b>	<b>3,453,848</b>	<b>2,816</b>	<b>140,129</b>	<b>9.6</b>	<b>807,331</b>	<b>5,761</b>
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**TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail)  
TAX PAID, REFUNDS, AND ZERO BALANCE RETURNS**

**2004 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Tax Paid with Return				Tax Refund Due				Zero Balance	
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total
Less than zero	25	0.1	33	1,304	6,215	31.0	8,484	1,365	13,793	68.9
0-5	9,635	7.8	570	59	86,440	70.1	11,878	137	27,296	22.1
5-10	20,330	15.2	2,812	138	92,934	69.7	22,769	245	20,098	15.1
10-15	23,853	18.7	5,691	239	88,992	69.6	29,939	336	14,955	11.7
15-20	25,821	21.2	7,943	308	86,804	71.4	35,641	411	8,942	7.4
20-25	24,385	23.0	8,812	361	76,382	72.1	35,235	461	5,105	4.8
25-30	22,455	24.3	9,348	416	66,872	72.3	34,173	511	3,223	3.5
30-35	20,498	24.8	9,620	469	59,762	72.4	32,940	551	2,231	2.7
35-40	18,224	24.7	9,231	507	53,840	72.9	33,155	616	1,765	2.4
40-45	16,134	24.7	9,082	563	47,801	73.3	32,254	675	1,301	2.0
45-50	14,537	24.9	9,092	625	42,852	73.4	31,237	729	978	1.7
50-60	24,955	24.7	17,418	698	74,395	73.7	57,811	777	1,553	1.5
60-70	20,433	25.2	16,525	809	59,416	73.4	50,280	846	1,114	1.4
70-80	16,772	26.1	16,028	956	46,646	72.7	42,522	912	778	1.2
80-90	12,869	26.3	14,168	1,101	35,491	72.7	34,508	972	482	1.0
90-100	9,689	27.1	13,106	1,353	25,788	72.0	27,245	1,056	330	0.9
100-250	35,472	32.8	93,326	2,631	71,717	66.2	106,669	1,487	1,112	1.0
250-500	5,861	45.5	48,076	8,203	6,866	53.3	26,395	3,844	163	1.3
500 +	2,513	46.9	88,527	35,228	2,776	51.8	59,983	21,608	66	1.2

**Quintile Distribution**

First 20%	32,686	11.2	3,973	122	196,319	67.2	46,363	236	63,335	21.7
Second 20%	60,165	20.6	17,626	293	207,371	70.9	81,308	392	24,823	8.5
Middle 20%	71,391	24.4	31,943	447	211,783	72.4	114,722	542	9,170	3.1
Fourth 20%	72,719	24.9	48,972	673	214,801	73.5	162,607	757	4,825	1.7
Next 15%	58,988	26.9	73,757	1,250	157,972	72.0	160,438	1,016	2,300	1.0
Next 4%	21,739	37.2	76,424	3,516	36,074	61.7	67,523	1,872	657	1.1
Top 1%	6,773	46.3	126,712	18,708	7,669	52.5	80,157	10,452	175	1.2
<b>Total</b>	<b>324,461</b>	<b>22.2</b>	<b>379,407</b>	<b>1,169</b>	<b>1,031,989</b>	<b>70.6</b>	<b>713,118</b>	<b>691</b>	<b>105,285</b>	<b>7.2</b>

**TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 2004 Full-year returns**  
**DONATIONS TO NONGAME WILDLIFE AND AIDS/HIV EDUCATION FUNDS**

**AGI Category Distribution**

AGI Level (\$000)	Donations to Nongame Wildlife Fund					Donations to AIDS/HIV Education Fund			
	Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)		Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)
Less than zero	37	0.2	206	6		37	0.2	205	6
0-5	990	0.8	3,007	3		1,019	0.8	2,946	3
5-10	1,094	0.8	4,099	4		1,121	0.8	4,002	4
10-15	1,062	0.8	4,292	4		988	0.8	3,688	4
15-20	1,130	0.9	4,995	4		1,024	0.8	4,040	4
20-25	1,055	1.0	5,284	5		919	0.9	4,248	5
25-30	1,042	1.1	5,048	5		911	1.0	4,176	5
30-35	1,047	1.3	5,916	6		845	1.0	3,810	5
35-40	1,047	1.4	5,697	5		843	1.1	4,274	5
40-45	1,014	1.6	6,378	6		776	1.2	4,028	5
45-50	942	1.6	6,362	7		722	1.2	3,920	5
50-60	1,712	1.7	11,424	7		1,287	1.3	7,319	6
60-70	1,396	1.7	10,316	7		992	1.2	6,113	6
70-80	1,172	1.8	10,246	9		847	1.3	6,053	7
80-90	993	2.0	9,142	9		669	1.4	4,368	7
90-100	793	2.2	6,575	8		529	1.5	4,288	8
100-250	2,179	2.0	21,265	10		1,524	1.4	12,702	8
250-500	90	0.7	1,478	16		63	0.5	1,125	18
500 +	13	0.2	110	8		13	0.2	245	19

**Quintile Distribution**

First 20%	2,239	0.8	7,747	3		2,297	0.8	7,596	3
Second 20%	2,632	0.9	11,583	4		2,392	0.8	9,483	4
Middle 20%	3,585	1.2	18,875	5		2,984	1.0	13,875	5
Fourth 20%	4,828	1.7	32,602	7		3,585	1.2	20,230	6
Next 15%	4,456	2.0	38,658	9		3,087	1.4	22,165	7
Next 4%	994	1.7	11,051	11		726	1.2	7,014	10
Top 1%	74	0.5	1,324	18		58	0.4	1,187	20

<b>Total</b>	<b>18,808</b>	<b>1.3</b>	<b>121,840</b>	<b>6</b>		<b>15,129</b>	<b>1.0</b>	<b>81,550</b>	<b>5</b>
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**TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 2004 Full-year returns**  
**DONATIONS TO CHILD ABUSE PREVENTION AND ALZHEIMER'S RESEARCH**

**AGI Category Distribution**

AGI Level (\$000)	Donations to Child Abuse Prevention				Donations to Alzheimer's Research			
	Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)	Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)
Less than zero	56	0.3	382	7	43	0.2	250	6
0-5	1,450	1.2	5,046	3	985	0.8	2,899	3
5-10	1,620	1.2	7,331	5	1,120	0.8	4,231	4
10-15	1,514	1.2	7,199	5	1,103	0.9	4,648	4
15-20	1,585	1.3	8,405	5	1,151	0.9	5,253	5
20-25	1,463	1.4	8,036	5	1,107	1.0	5,242	5
25-30	1,426	1.5	8,027	6	1,079	1.2	5,301	5
30-35	1,378	1.7	7,899	6	1,047	1.3	5,724	5
35-40	1,348	1.8	8,172	6	1,079	1.5	6,165	6
40-45	1,298	2.0	8,758	7	1,086	1.7	6,555	6
45-50	1,198	2.1	7,865	7	1,016	1.7	6,047	6
50-60	2,190	2.2	15,427	7	1,853	1.8	13,180	7
60-70	1,796	2.2	13,192	7	1,556	1.9	12,383	8
70-80	1,579	2.5	12,651	8	1,327	2.1	11,365	9
80-90	1,309	2.7	10,116	8	1,117	2.3	9,924	9
90-100	1,035	2.9	9,488	9	869	2.4	7,711	9
100-250	2,807	2.6	28,625	10	2,430	2.2	24,056	10
250-500	114	0.9	1,853	16	94	0.7	1,214	13
500 +	19	0.4	2,385	126	15	0.3	174	12

**Quintile Distribution**

First 20%	3,297	1.1	13,587	4	2,266	0.8	7,824	3
Second 20%	3,736	1.3	19,278	5	2,752	0.9	12,661	5
Middle 20%	4,733	1.6	27,186	6	3,634	1.2	18,889	5
Fourth 20%	6,180	2.1	42,585	7	5,234	1.8	35,623	7
Next 15%	5,879	2.7	49,341	8	5,012	2.3	43,534	9
Next 4%	1,264	2.2	15,061	12	1,098	1.9	12,786	12
Top 1%	96	0.7	3,819	40	81	0.6	1,005	12
<b>Total</b>	<b>25,185</b>	<b>1.7</b>	<b>170,857</b>	<b>7</b>	<b>20,077</b>	<b>1.4</b>	<b>132,322</b>	<b>7</b>

**TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 2004 Full-year returns**  
**DONATIONS TO STOP VIOLENCE AND OTHER CHARITIES**

**AGI Category Distribution**

AGI Level (\$000)	Donations to Stop Domestic Violence				Donations to Other Charities <sup>1</sup>			
	Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)	Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)
Less than zero	41	0.2	215	5	20	0.1	131	7
0-5	1,162	0.9	3,761	3	529	0.4	3,772	7
5-10	1,275	1.0	4,468	4	652	0.5	5,890	9
10-15	1,210	0.9	5,045	4	608	0.5	5,652	9
15-20	1,240	1.0	5,253	4	679	0.6	8,750	13
20-25	1,108	1.0	5,082	5	586	0.6	6,688	11
25-30	1,052	1.1	4,945	5	582	0.6	7,725	13
30-35	1,033	1.3	5,179	5	547	0.7	7,248	13
35-40	980	1.3	4,990	5	569	0.8	8,080	14
40-45	928	1.4	5,168	6	562	0.9	8,167	15
45-50	875	1.5	4,762	5	473	0.8	7,322	15
50-60	1,553	1.5	9,574	6	858	0.9	15,512	18
60-70	1,264	1.6	8,610	7	681	0.8	12,237	18
70-80	1,090	1.7	8,032	7	583	0.9	10,461	18
80-90	872	1.8	6,204	7	473	1.0	8,901	19
90-100	693	1.9	5,353	8	404	1.1	7,813	19
100-250	1,977	1.8	16,971	9	1,008	0.9	27,399	27
250-500	78	0.6	1,830	23	42	0.3	2,186	52
500 +	10	0.2	120	12	5	0.1	425	85

**Quintile Distribution**

First 20%	2,610	0.9	8,985	3	1,273	0.4	10,319	8
Second 20%	2,937	1.0	12,650	4	1,525	0.5	17,432	11
Middle 20%	3,507	1.2	17,082	5	1,945	0.7	25,731	13
Fourth 20%	4,385	1.5	26,053	6	2,467	0.8	41,686	17
Next 15%	4,032	1.8	30,213	7	2,156	1.0	41,953	19
Next 4%	908	1.6	8,909	10	468	0.8	14,962	32
Top 1%	62	0.4	1,670	27	27	0.2	2,276	84

**Total**      **18,441**      **1.3**      **105,562**      **6**      **9,861**      **0.7**      **154,359**      **16**

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

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

**2004 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Basic Federal Tax	Federal Alternative Minimum Tax	Federal Tax on IRAs	Total Federal Tax	Federal Non-refundable Credits	Net Federal Tax	Refundable Earned Income Credit
Less than zero	20,033	1	732	454	1,187	22	1,166	2,205
0-5	123,371	665	45	206	916	31	885	15,999
5-10	133,362	8,506	29	343	8,877	261	8,616	60,121
10-15	127,800	33,337	8	599	33,944	3,511	30,433	90,574
15-20	121,567	70,098	58	862	71,019	9,296	61,723	81,027
20-25	105,872	111,162	46	1,070	112,277	16,751	95,526	51,899
25-30	92,550	144,059	77	1,300	145,436	22,332	123,104	25,008
30-35	82,491	171,585	51	1,509	173,145	25,469	147,676	6,283
35-40	73,829	191,305	153	1,561	193,018	28,489	164,529	32
40-45	65,236	208,223	126	1,668	210,018	31,231	178,786	0
45-50	58,367	221,782	77	1,775	223,634	33,118	190,516	0
50-60	100,903	474,112	335	3,635	478,082	64,937	413,146	0
60-70	80,963	474,067	439	3,486	477,992	60,259	417,733	0
70-80	64,196	451,346	562	3,360	455,268	51,693	403,575	0
80-90	48,842	409,698	611	3,065	413,373	40,340	373,033	0
90-100	35,807	359,621	867	2,549	363,037	27,113	335,924	0
100-250	108,301	2,036,196	46,416	10,902	2,093,514	49,086	2,044,428	0
250-500	12,890	855,522	63,841	843	920,206	6,233	913,973	0
500 +	5,355	1,601,867	38,091	199	1,640,157	26,879	1,613,278	0

**Quintile Distribution**

First 20%	292,340	11,629	806	1,064	13,498	469	13,029	88,528
Second 20%	292,359	155,908	82	1,936	157,926	20,751	137,175	192,751
Middle 20%	292,344	552,226	305	4,813	557,344	83,188	474,156	51,867
Fourth 20%	292,345	1,281,886	840	9,906	1,292,632	178,205	1,114,427	0
Next 15%	219,260	2,031,227	5,539	14,630	2,051,396	167,290	1,884,106	0
Next 4%	58,470	1,507,495	55,623	6,276	1,569,394	15,315	1,554,079	0
Top 1%	14,617	2,282,783	89,369	759	2,372,911	31,831	2,341,080	0

<b>Total</b>	<b>1,461,735</b>	<b>7,823,153</b>	<b>152,563</b>	<b>39,385</b>	<b>8,015,101</b>	<b>497,049</b>	<b>7,518,052</b>	<b>333,147</b>
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**TABLE L.1: FEDERAL TAXES AND CREDITS (Detail)**

**2004 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Basic Federal Tax				Alternative Minimum Tax				Federal Tax on IRAs				Net Federal Tax			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	12	0.1	1	112	52	0.3	732	14,074	399	2.0	454	1,138	446	2.2	1,166	2,613
0-5	8,727	7.1	665	76	10	0.0	45	4,500	728	0.6	206	284	9,156	7.4	885	97
5-10	49,748	37.3	8,506	171	18	0.0	29	1,590	1,337	1.0	343	256	49,035	36.8	8,616	176
10-15	77,904	61.0	33,337	428	20	0.0	8	407	1,957	1.5	599	306	70,241	55.0	30,433	433
15-20	90,970	74.8	70,098	771	31	0.0	58	1,876	2,488	2.0	862	347	74,554	61.3	61,723	828
20-25	93,968	88.8	111,162	1,183	39	0.0	46	1,169	2,746	2.6	1,070	390	74,676	70.5	95,526	1,279
25-30	87,658	94.7	144,059	1,643	30	0.0	77	2,576	2,983	3.2	1,300	436	70,362	76.0	123,104	1,750
30-35	80,147	97.2	171,585	2,141	31	0.0	51	1,632	2,983	3.6	1,509	506	67,385	81.7	147,676	2,192
35-40	72,564	98.3	191,305	2,636	34	0.0	153	4,501	2,909	3.9	1,561	536	62,052	84.0	164,529	2,651
40-45	64,532	98.9	208,223	3,227	43	0.1	126	2,932	2,857	4.4	1,668	584	57,213	87.7	178,786	3,125
45-50	57,941	99.3	221,782	3,828	53	0.1	77	1,446	2,732	4.7	1,775	650	52,657	90.2	190,516	3,618
50-60	100,422	99.5	474,112	4,721	194	0.2	335	1,729	4,999	5.0	3,635	727	94,952	94.1	413,146	4,351
60-70	80,712	99.7	474,067	5,874	296	0.4	439	1,484	4,367	5.4	3,486	798	78,595	97.1	417,733	5,315
70-80	64,061	99.8	451,346	7,046	326	0.5	562	1,723	3,591	5.6	3,360	936	63,265	98.5	403,575	6,379
80-90	48,754	99.8	409,698	8,403	383	0.8	611	1,594	2,789	5.7	3,065	1,099	48,407	99.1	373,033	7,706
90-100	35,765	99.9	359,621	10,055	577	1.6	867	1,502	1,976	5.5	2,549	1,290	35,655	99.6	335,924	9,422
100-250	108,171	99.9	2,036,196	18,824	20,131	18.6	46,416	2,306	5,633	5.2	10,902	1,935	108,066	99.8	2,044,428	18,918
250-500	12,870	99.8	855,522	66,474	10,900	84.6	63,841	5,857	336	2.6	843	2,510	12,877	99.9	913,973	70,977
500 +	5,347	99.9	1,601,867	299,582	2,219	41.4	38,091	17,166	97	1.8	199	2,050	5,352	99.9	1,613,278	301,435

**Quintile Distribution**

First 20%	67,752	23.2	11,629	172	83	0.0	806	9,709	2,683	0.9	1,064	396	67,467	23.1	13,029	193
Second 20%	210,429	72.0	155,908	741	63	0.0	82	1,294	5,647	1.9	1,936	343	176,361	60.3	137,175	778
Middle 20%	279,738	95.7	552,226	1,974	116	0.0	305	2,630	10,022	3.4	4,813	480	230,871	79.0	474,156	2,054
Fourth 20%	290,483	99.4	1,281,886	4,413	512	0.2	840	1,641	14,226	4.9	9,906	696	270,030	92.4	1,114,427	4,127
Next 15%	218,877	99.8	2,031,227	9,280	3,621	1.7	5,539	1,530	12,298	5.6	14,630	1,190	217,215	99.1	1,884,106	8,674
Next 4%	58,400	99.9	1,507,495	25,813	20,867	35.7	55,623	2,666	2,719	4.7	6,276	2,308	58,397	99.9	1,554,079	26,612
Top 1%	14,594	99.8	2,282,783	156,419	10,125	69.3	89,369	8,827	312	2.1	759	2,434	14,605	99.9	2,341,080	160,293

<b>Total</b>	<b>1,140,273</b>	<b>78.0</b>	<b>7,823,153</b>	<b>6,861</b>	<b>35,387</b>	<b>2.4</b>	<b>152,563</b>	<b>4,311</b>	<b>47,907</b>	<b>3.3</b>	<b>39,385</b>	<b>822</b>	<b>1,034,946</b>	<b>70.8</b>	<b>7,518,052</b>	<b>7,264</b>
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**TABLE L.1 (cont.): FEDERAL TAXES AND CREDITS (Detail) 2004 Full-year returns**  
**FEDERAL CHILD AND DEPENDENT CARE, ELDERLY OR DISABLED, AND CHILD TAX CREDITS**

**AGI Category Distribution**

AGI Level (\$000)	Federal Child and Dependent Care Credit				Federal Elderly or Disabled Credit				Federal Child Tax Credit			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	*	*	*	*	2	0.0	1	388	22	0.1	17	782
0-5	*	*	*	*	4	0.0	1	155	4	0.0	2	435
5-10	5	0.0	0	102	95	0.1	5	53	13	0.0	2	174
10-15	668	0.5	66	98	417	0.3	76	183	2,578	2.0	275	107
15-20	3,191	2.6	926	290	241	0.2	21	88	10,936	9.0	3,274	299
20-25	4,265	4.0	2,043	479	59	0.1	10	162	16,799	15.9	8,439	502
25-30	4,285	4.6	2,270	530	0	0.0	0	0	19,491	21.1	13,717	704
30-35	3,885	4.7	2,046	527	0	0.0	0	0	19,676	23.9	17,585	894
35-40	3,632	4.9	1,743	480	0	0.0	0	0	19,279	26.1	20,968	1,088
40-45	3,384	5.2	1,470	434	0	0.0	0	0	18,313	28.1	23,630	1,290
45-50	3,421	5.9	1,402	410	0	0.0	0	0	17,595	30.1	25,489	1,449
50-60	6,690	6.6	2,876	430	0	0.0	0	0	32,756	32.5	52,972	1,617
60-70	6,495	8.0	2,901	447	0	0.0	0	0	27,934	34.5	47,796	1,711
70-80	5,392	8.4	2,476	459	0	0.0	0	0	22,849	35.6	39,475	1,728
80-90	4,285	8.8	2,000	467	0	0.0	0	0	17,462	35.8	30,045	1,721
90-100	3,246	9.1	1,511	465	0	0.0	0	0	12,746	35.6	22,159	1,738
100-250	8,844	8.2	3,976	450	0	0.0	0	0	24,404	22.5	34,419	1,410
250-500	737	5.7	351	477	0	0.0	0	0	0	0.0	0	0
500 +	170	3.2	85	498	0	0.0	0	0	0	0.0	0	0

**Quintile Distribution**

First 20%	8	0.0	1	132	150	0.1	12	77	42	0.0	21	512
Second 20%	6,113	2.1	2,007	328	637	0.2	99	155	21,713	7.4	7,276	335
Middle 20%	13,603	4.7	6,987	514	31	0.0	3	112	65,930	22.6	55,659	844
Fourth 20%	18,786	6.4	8,107	432	0	0.0	0	0	91,781	31.4	140,878	1,535
Next 15%	19,037	8.7	8,785	461	0	0.0	0	0	77,718	35.4	131,361	1,690
Next 4%	4,372	7.5	1,924	440	0	0.0	0	0	5,673	9.7	5,068	893
Top 1%	676	4.6	332	491	0	0.0	0	0	0	0.0	0	0

<b>Total</b>	<b>62,595</b>	<b>4.3</b>	<b>28,143</b>	<b>450</b>	<b>818</b>	<b>0.1</b>	<b>114</b>	<b>139</b>	<b>262,857</b>	<b>18.0</b>	<b>340,263</b>	<b>1,294</b>
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\* Summary information for this category has been combined with the previous (or following) category due to the low count.

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

**2004 Full-year returns**

**FEDERAL EDUCATION, ADOPTION, AND FOREIGN TAX CREDITS**

**AGI Category Distribution**

AGI Level (\$000)	Federal Education Credit				Federal Adoption Credit				Federal Foreign Tax Credit			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	0	0.0	0	0	0	0.0	0	0	3	0.0	1	204
0-5	69	0.1	7	98	0	0.0	0	0	1,031	0.8	19	19
5-10	1,412	1.1	177	125	0	0.0	0	0	753	0.6	23	31
10-15	5,923	4.6	2,203	372	2	0.0	1	401	1,242	1.0	50	40
15-20	6,406	5.3	3,888	607	5	0.0	2	338	1,640	1.3	68	42
20-25	5,668	5.4	3,793	669	17	0.0	7	430	1,931	1.8	86	45
25-30	5,226	5.6	3,572	683	24	0.0	18	762	2,003	2.2	94	47
30-35	5,250	6.4	3,866	736	55	0.1	53	957	2,040	2.5	115	56
35-40	5,207	7.1	4,065	781	70	0.1	79	1,127	2,013	2.7	118	59
40-45	4,825	7.4	4,160	862	90	0.1	138	1,532	2,133	3.3	139	65
45-50	4,352	7.5	3,733	858	102	0.2	194	1,902	2,115	3.6	147	70
50-60	7,924	7.9	7,429	938	214	0.2	587	2,741	4,243	4.2	344	81
60-70	7,820	9.7	7,775	994	185	0.2	587	3,173	4,224	5.2	362	86
70-80	7,566	11.8	7,849	1,037	156	0.2	620	3,973	3,925	6.1	355	90
80-90	5,746	11.8	6,549	1,140	119	0.2	521	4,380	3,374	6.9	386	114
90-100	2,576	7.2	1,888	733	58	0.2	318	5,488	2,913	8.1	380	130
100-250	399	0.4	62	156	185	0.2	1,345	7,270	14,715	13.6	3,407	232
250-500	0	0.0	0	0	*	*	*	*	3,853	29.9	2,992	777
500 +	0	0.0	0	0	*	*	*	*	2,434	45.5	11,361	4,668

**Quintile Distribution**

First 20%	2,019	0.7	295	146	0	0.0	0	0	3	0.0	1	204
Second 20%	14,928	5.1	8,083	541	10	0.0	4	408	1,031	0.4	19	19
Middle 20%	17,943	6.1	12,968	723	157	0.1	147	938	753	0.3	23	31
Fourth 20%	23,457	8.0	21,574	920	555	0.2	1,381	2,489	1,242	0.4	50	40
Next 15%	18,022	8.2	18,095	1,004	474	0.2	2,340	4,936	1,640	0.7	68	42
Next 4%	0	0.0	0	0	86	0.1	597	6,942	1,931	3.3	86	45
Top 1%	0	0.0	0	0	*	*	*	*	2,003	13.7	94	47

<b>Total</b>	<b>76,369</b>	<b>5.2</b>	<b>61,015</b>	<b>799</b>	<b>1,282</b>	<b>0.1</b>	<b>4,469</b>	<b>3,486</b>	<b>56,585</b>	<b>3.9</b>	<b>20,447</b>	<b>361</b>
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\* Summary information for this category has been combined with the previous (or following) category due to the low count.

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

**2004 Full-year returns**

**FEDERAL RETIREMENT, HOME MORTGAGE, AND OTHER CREDITS**

**AGI Category Distribution**

AGI Level (\$000)	Federal Retirement Credit				Home Mortgage Credits				Federal Other Credits			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	3	0.0	3	1,016	0	0.0	0	0	*	*	*	*
0-5	2	0.0	2	1,083	0	0.0	0	0	17	0.0	0	27
5-10	572	0.4	50	87	2	0.0	0	144	22	0.0	3	154
10-15	2,837	2.2	824	291	10	0.0	3	263	63	0.0	13	208
15-20	6,829	5.6	1,068	156	19	0.0	9	465	124	0.1	40	323
20-25	12,074	11.4	2,301	191	25	0.0	10	398	136	0.1	62	459
25-30	7,272	7.9	2,557	352	38	0.0	23	616	136	0.1	81	598
30-35	8,337	10.1	1,580	190	61	0.1	43	700	183	0.2	182	994
35-40	8,252	11.2	1,314	159	53	0.1	37	702	174	0.2	166	953
40-45	8,293	12.7	1,434	173	59	0.1	49	835	208	0.3	211	1,016
45-50	9,913	17.0	1,813	183	39	0.1	36	913	209	0.4	303	1,451
50-60	4	0.0	1	275	80	0.1	74	931	454	0.4	653	1,438
60-70	0	0.0	0	0	57	0.1	46	810	490	0.6	792	1,616
70-80	0	0.0	0	0	26	0.0	26	1,005	493	0.8	892	1,809
80-90	0	0.0	0	0	12	0.0	8	679	476	1.0	831	1,745
90-100	0	0.0	0	0	13	0.0	11	827	435	1.2	846	1,946
100-250	0	0.0	0	0	18	0.0	13	712	3,096	2.9	5,868	1,895
250-500	0	0.0	0	0	*	*	*	*	554	4.3	2,889	5,215
500 +	0	0.0	0	0	*	*	*	*	948	17.7	15,429	16,276

**Quintile Distribution**

First 20%	785	0.3	88	112	2	0.0	0	144	46	0.0	5	103
Second 20%	15,367	5.3	3,029	197	38	0.0	15	396	249	0.1	81	325
Middle 20%	29,614	10.1	6,513	220	165	0.1	108	652	546	0.2	441	808
Fourth 20%	18,622	6.4	3,317	178	229	0.1	203	885	1,274	0.4	1,824	1,432
Next 15%	0	0.0	0	0	70	0.0	58	822	2,483	1.1	4,621	1,861
Next 4%	0	0.0	0	0	8	0.0	6	656	2,258	3.9	4,518	2,001
Top 1%	0	0.0	0	0	*	*	*	*	1,362	9.3	17,773	13,049

<b>Total</b>	<b>64,388</b>	<b>4.4</b>	<b>12,947</b>	<b>201</b>	<b>512</b>	<b>0.0</b>	<b>388</b>	<b>758</b>	<b>8,218</b>	<b>0.6</b>	<b>29,263</b>	<b>3,561</b>
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\* Summary information for this category has been combined with the previous (or following) category due to the low count.

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

**2004 Full-year returns**

**FEDERAL TOTAL AND EARNED INCOME CREDITS**

**AGI Category Distribution**

AGI Level (\$000)	Total Non-refundable Federal Credits				Refundable Federal Earned Income Credit			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	30	0.1	22	727	2,809	14.0	2,205	785
0-5	1,101	0.9	31	28	27,040	21.9	15,999	592
5-10	2,812	2.1	261	93	44,236	33.2	60,121	1,359
10-15	13,347	10.4	3,511	263	34,204	26.8	90,574	2,648
15-20	27,159	22.3	9,296	342	28,820	23.7	81,027	2,811
20-25	35,199	33.2	16,751	476	26,759	25.3	51,899	1,939
25-30	30,961	33.5	22,332	721	23,383	25.3	25,008	1,070
30-35	29,893	36.2	25,469	852	12,050	14.6	6,283	521
35-40	28,651	38.8	28,489	994	688	0.9	32	47
40-45	27,179	41.7	31,231	1,149	0	0.0	0	0
45-50	26,309	45.1	33,118	1,259	0	0.0	0	0
50-60	41,191	40.8	64,937	1,576	0	0.0	0	0
60-70	36,014	44.5	60,259	1,673	0	0.0	0	0
70-80	30,473	47.5	51,693	1,696	0	0.0	0	0
80-90	23,456	48.0	40,340	1,720	0	0.0	0	0
90-100	16,768	46.8	27,113	1,617	0	0.0	0	0
100-250	41,946	38.7	49,086	1,170	0	0.0	0	0
250-500	4,756	36.9	6,233	1,310	0	0.0	0	0
500 +	3,002	56.1	26,879	8,954	0	0.0	0	0

**Quintile Distribution**

First 20%	4,855	1.7	469	97	79,834	27.3	88,528	1,109
Second 20%	57,644	19.7	20,751	360	71,985	24.6	192,751	2,678
Middle 20%	105,085	35.9	83,188	792	48,170	16.5	51,867	1,077
Fourth 20%	124,540	42.6	178,205	1,431	0	0.0	0	0
Next 15%	102,233	46.6	167,290	1,636	0	0.0	0	0
Next 4%	19,350	33.1	15,315	791	0	0.0	0	0
Top 1%	6,540	44.7	31,831	4,867	0	0.0	0	0

<b>Total</b>	<b>420,247</b>	<b>28.7</b>	<b>497,049</b>	<b>1,183</b>	<b>199,989</b>	<b>13.7</b>	<b>333,147</b>	<b>1,666</b>
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# **Tables for Selected Groups of Full-Year Resident Returns**

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





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

**2004 Full-year standard deduction returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	10,238	10,912	-209,654	1,367	76	1,735	21,739	105	7	4	6
0-5	113,006	83,620	300,668	1,432	637	6,178	211,019	118,463	6,035	3,013	3,041
5-10	110,498	128,824	819,493	982	7,626	17,715	236,512	562,235	33,332	15,848	18,192
10-15	96,148	152,107	1,198,808	788	25,500	40,069	223,974	914,980	61,789	26,090	37,660
15-20	86,719	155,098	1,511,597	816	49,620	57,923	207,241	1,204,441	87,068	30,322	59,393
20-25	71,552	134,717	1,603,006	631	72,371	55,377	172,837	1,308,802	99,676	27,253	74,634
25-30	56,231	109,880	1,541,205	634	84,352	50,663	138,055	1,272,622	100,028	21,123	79,875
30-35	43,816	87,327	1,419,504	647	89,446	46,646	109,392	1,177,533	94,534	15,529	79,337
35-40	32,994	68,900	1,232,626	639	82,313	43,739	85,891	1,023,795	83,233	11,735	71,581
40-45	24,294	53,113	1,029,131	431	67,359	38,922	65,988	859,039	70,504	8,834	61,696
45-50	17,901	40,662	848,316	683	54,928	34,716	50,612	710,125	58,719	6,637	52,087
50-60	23,633	56,209	1,289,028	745	80,524	60,607	70,562	1,080,115	90,074	9,000	81,076
60-70	13,209	32,790	853,102	472	49,155	43,193	41,572	720,519	60,662	5,249	55,413
70-80	7,365	18,354	548,561	446	28,661	29,478	23,816	467,591	39,711	2,982	36,729
80-90	4,033	10,056	340,479	289	15,848	15,806	13,048	296,236	25,349	1,679	23,669
90-100	2,189	5,253	206,889	202	8,675	9,891	7,094	181,515	15,632	885	14,747
100-250	4,188	9,976	560,387	620	16,587	22,315	13,590	508,696	44,362	2,195	42,167
250-500	423	986	141,376	166	1,678	3,073	1,395	135,396	11,972	440	11,532
500 +	179	397	181,090	442	712	3,155	576	177,089	15,775	437	15,338

**Quintile Distribution**

First 20%	143,733	113,980	202,171	2,954	1,199	9,935	274,571	186,088	9,760	4,932	4,863
Second 20%	143,716	191,492	1,318,480	1,209	18,661	34,003	318,891	953,527	59,881	27,328	34,226
Middle 20%	143,722	252,187	2,398,161	1,384	75,685	90,384	342,028	1,901,941	136,640	48,499	92,258
Fourth 20%	143,720	277,942	3,810,957	1,571	204,428	127,359	351,803	3,139,561	245,666	53,704	194,907
Next 15%	107,796	235,274	4,598,418	2,577	299,285	179,909	293,186	3,836,662	315,091	39,262	276,027
Next 4%	28,743	71,161	1,979,125	1,299	108,344	100,393	91,121	1,682,497	142,280	11,487	130,793
Top 1%	7,186	17,145	1,108,302	1,440	28,465	39,218	23,311	1,019,019	89,144	4,044	85,100

<b>Total</b>	<b>718,616</b>	<b>1,159,181</b>	<b>15,415,614</b>	<b>12,433</b>	<b>736,067</b>	<b>581,202</b>	<b>1,694,911</b>	<b>12,719,295</b>	<b>998,462</b>	<b>189,256</b>	<b>818,174</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**2004 Full-year standard deduction returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	10,238	1.1	-20,478	134	7	170	2,123	10	1	0	1	0.0	4.9
0-5	113,006	0.7	2,661	13	6	55	1,867	1,048	53	27	27	1.0	2.6
5-10	110,498	1.2	7,416	9	69	160	2,140	5,088	302	143	165	2.2	3.2
10-15	96,148	1.6	12,468	8	265	417	2,330	9,516	643	271	392	3.1	4.1
15-20	86,719	1.8	17,431	9	572	668	2,390	13,889	1,004	350	685	3.9	4.9
20-25	71,552	1.9	22,403	9	1,011	774	2,416	18,292	1,393	381	1,043	4.7	5.7
25-30	56,231	2.0	27,409	11	1,500	901	2,455	22,632	1,779	376	1,421	5.2	6.3
30-35	43,816	2.0	32,397	15	2,041	1,065	2,497	26,875	2,158	354	1,811	5.6	6.7
35-40	32,994	2.1	37,359	19	2,495	1,326	2,603	31,030	2,523	356	2,170	5.8	7.0
40-45	24,294	2.2	42,362	18	2,773	1,602	2,716	35,360	2,902	364	2,540	6.0	7.2
45-50	17,901	2.3	47,389	38	3,068	1,939	2,827	39,670	3,280	371	2,910	6.1	7.3
50-60	23,633	2.4	54,544	32	3,407	2,565	2,986	45,704	3,811	381	3,431	6.3	7.5
60-70	13,209	2.5	64,585	36	3,721	3,270	3,147	54,548	4,592	397	4,195	6.5	7.7
70-80	7,365	2.5	74,482	61	3,892	4,002	3,234	63,488	5,392	405	4,987	6.7	7.9
80-90	4,033	2.5	84,423	72	3,930	3,919	3,235	73,453	6,285	416	5,869	7.0	8.0
90-100	2,189	2.4	94,513	92	3,963	4,519	3,241	82,921	7,141	404	6,737	7.1	8.1
100-250	4,188	2.4	133,808	148	3,961	5,328	3,245	121,465	10,593	524	10,068	7.5	8.3
250-500	423	2.3	334,223	392	3,967	7,265	3,299	320,085	28,302	1,041	27,262	8.2	8.5
500 +	179	2.2	1,011,675	2,472	3,978	17,626	3,217	989,326	88,129	2,444	85,685	8.5	8.7

**Quintile Distribution**

First 20%	143,733	0.8	1,407	21	8	69	1,910	1,295	68	34	34	2.4	2.6
Second 20%	143,716	1.3	9,174	8	130	237	2,219	6,635	417	190	238	2.6	3.6
Middle 20%	143,722	1.8	16,686	10	527	629	2,380	13,234	951	338	642	3.8	4.9
Fourth 20%	143,720	1.9	26,517	11	1,422	886	2,448	21,845	1,709	374	1,356	5.1	6.2
Next 15%	107,796	2.2	42,659	24	2,776	1,669	2,720	35,592	2,923	364	2,561	6.0	7.2
Next 4%	28,743	2.5	68,856	45	3,769	3,493	3,170	58,536	4,950	400	4,550	6.6	7.8
Top 1%	7,186	2.4	154,231	200	3,961	5,458	3,244	141,806	12,405	563	11,842	7.7	8.4

<b>Total</b>	<b>718,616</b>	<b>1.6</b>	<b>21,452</b>	<b>17</b>	<b>1,024</b>	<b>809</b>	<b>2,359</b>	<b>17,700</b>	<b>1,389</b>	<b>263</b>	<b>1,139</b>	<b>5.3</b>	<b>6.4</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**2004 Full-year itemized deductions returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	9,795	19,427	-816,686	17,031	364	13,315	161,835	951	96	27	86
0-5	10,365	16,213	27,958	1,480	117	2,478	108,051	1,142	62	67	16
5-10	22,864	34,248	176,695	3,199	313	8,022	220,779	31,942	1,774	1,386	464
10-15	31,652	53,129	398,363	4,150	3,298	20,977	322,934	119,017	7,171	4,417	2,987
15-20	34,848	64,721	609,306	3,839	9,646	39,400	370,508	240,435	15,574	7,919	8,079
20-25	34,320	68,276	772,412	3,912	20,205	57,177	377,314	363,225	25,071	10,346	15,308
25-30	36,319	74,628	1,000,638	4,088	35,479	78,466	389,925	526,439	38,329	12,444	26,537
30-35	38,675	81,628	1,257,169	4,052	54,066	96,600	418,443	711,988	53,878	13,703	40,647
35-40	40,835	89,354	1,531,393	4,048	74,858	116,112	453,355	911,160	70,842	14,854	56,240
40-45	40,942	93,247	1,739,709	4,529	91,012	127,514	469,051	1,075,545	85,198	15,540	69,805
45-50	40,466	95,903	1,922,251	4,150	103,324	135,722	478,054	1,225,074	98,421	15,791	82,702
50-60	77,270	193,034	4,244,208	9,437	228,948	295,241	955,485	2,793,460	227,741	31,738	196,031
60-70	67,754	178,700	4,395,389	9,201	227,165	288,841	907,985	2,996,046	247,788	29,722	218,070
70-80	56,831	155,389	4,252,818	7,301	207,159	257,810	808,542	2,995,589	250,600	26,130	224,470
80-90	44,809	125,143	3,798,802	6,301	171,220	203,448	690,144	2,754,351	232,630	21,174	211,456
90-100	33,618	95,501	3,185,346	5,426	131,342	145,716	543,762	2,372,751	201,968	16,462	185,506
100-250	104,113	297,753	14,484,984	29,338	412,679	499,417	2,117,748	11,493,643	998,234	59,436	938,799
250-500	12,467	36,593	4,153,946	14,589	49,621	79,152	428,595	3,613,122	320,794	11,932	308,863
500 +	5,176	14,613	6,864,342	44,731	20,564	84,946	568,930	6,235,960	559,418	24,239	535,178

**Quintile Distribution**

First 20%	148,625	265,677	1,289,218	34,235	37,739	150,278	1,613,059	818,226	54,129	25,770	29,820
Second 20%	148,619	321,383	5,256,757	15,715	243,620	398,934	1,638,012	3,069,403	236,357	53,618	184,147
Middle 20%	148,626	368,509	8,021,546	18,129	429,578	555,164	1,835,235	5,264,561	428,577	60,758	367,931
Fourth 20%	148,628	406,572	11,356,621	19,430	542,475	666,673	2,153,049	8,046,030	674,462	68,368	606,096
Next 15%	111,465	317,579	13,113,734	23,946	440,138	510,299	2,058,006	10,139,157	873,869	58,845	815,024
Next 4%	29,725	86,494	7,094,166	20,940	118,280	167,617	832,672	6,000,054	529,638	22,866	506,772
Top 1%	7,431	21,286	7,867,000	48,407	29,548	101,391	661,404	7,124,408	638,556	27,102	611,454

<b>Total</b>	<b>743,119</b>	<b>1,787,500</b>	<b>53,999,043</b>	<b>180,803</b>	<b>1,841,379</b>	<b>2,550,355</b>	<b>10,791,438</b>	<b>40,461,840</b>	<b>3,435,588</b>	<b>317,327</b>	<b>3,121,245</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**2004 Full-year itemized deductions returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	9,795	2.0	-83,378	1,739	37	1,359	16,522	97	10	3	9	0.0	9.0
0-5	10,365	1.6	2,697	143	11	239	10,425	110	6	6	2	0.1	1.5
5-10	22,864	1.5	7,728	140	14	351	9,656	1,397	78	61	20	0.3	1.5
10-15	31,652	1.7	12,586	131	104	663	10,203	3,760	227	140	94	0.8	2.5
15-20	34,848	1.9	17,485	110	277	1,131	10,632	6,900	447	227	232	1.3	3.4
20-25	34,320	2.0	22,506	114	589	1,666	10,994	10,584	731	301	446	2.0	4.2
25-30	36,319	2.1	27,551	113	977	2,161	10,736	14,495	1,055	343	731	2.7	5.0
30-35	38,675	2.1	32,506	105	1,398	2,498	10,820	18,410	1,393	354	1,051	3.2	5.7
35-40	40,835	2.2	37,502	99	1,833	2,844	11,102	22,313	1,735	364	1,377	3.7	6.2
40-45	40,942	2.3	42,492	111	2,223	3,115	11,457	26,270	2,081	380	1,705	4.0	6.5
45-50	40,466	2.4	47,503	103	2,553	3,354	11,814	30,274	2,432	390	2,044	4.3	6.8
50-60	77,270	2.5	54,927	122	2,963	3,821	12,366	36,152	2,947	411	2,537	4.6	7.0
60-70	67,754	2.6	64,873	136	3,353	4,263	13,401	44,220	3,657	439	3,219	5.0	7.3
70-80	56,831	2.7	74,833	129	3,645	4,536	14,227	52,711	4,410	460	3,950	5.3	7.5
80-90	44,809	2.8	84,778	141	3,821	4,540	15,402	61,469	5,192	473	4,719	5.6	7.7
90-100	33,618	2.8	94,751	161	3,907	4,335	16,175	70,580	6,008	490	5,518	5.8	7.8
100-250	104,113	2.9	139,128	282	3,964	4,797	20,341	110,396	9,588	571	9,017	6.5	8.2
250-500	12,467	2.9	333,195	1,170	3,980	6,349	34,378	289,815	25,732	957	24,774	7.4	8.5
500 +	5,176	2.8	1,326,187	8,642	3,973	16,412	109,917	1,204,784	108,079	4,683	103,396	7.8	8.6

**Quintile Distribution**

First 20%	148,625	1.8	8,674	230	254	1,011	10,853	5,505	364	173	201	2.3	3.6
Second 20%	148,619	2.2	35,371	106	1,639	2,684	11,022	20,653	1,590	361	1,239	3.5	6.0
Middle 20%	148,626	2.5	53,971	122	2,890	3,735	12,348	35,422	2,884	409	2,476	4.6	7.0
Fourth 20%	148,628	2.7	76,410	131	3,650	4,486	14,486	54,135	4,538	460	4,078	5.3	7.5
Next 15%	111,465	2.8	117,649	215	3,949	4,578	18,463	90,963	7,840	528	7,312	6.2	8.0
Next 4%	29,725	2.9	238,660	705	3,979	5,639	28,013	201,852	17,818	769	17,049	7.1	8.4
Top 1%	7,431	2.9	1,058,673	6,514	3,976	13,644	89,006	958,742	85,931	3,647	82,284	7.8	8.6

<b>Total</b>	<b>743,119</b>	<b>2.4</b>	<b>72,665</b>	<b>243</b>	<b>2,478</b>	<b>3,432</b>	<b>14,522</b>	<b>54,449</b>	<b>4,623</b>	<b>427</b>	<b>4,200</b>	<b>5.8</b>	<b>7.7</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**2004 Full-year single returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	11,600	8,727	-231,019	4,888	147	3,654	56,905	228	17	3	13
0-5	105,405	55,797	278,642	2,099	669	6,022	223,585	112,176	5,721	2,677	3,045
5-10	99,481	77,494	735,497	2,607	7,743	19,310	281,511	473,408	28,801	10,565	18,319
10-15	78,462	74,377	975,507	2,877	27,715	45,137	267,053	673,808	47,801	11,017	36,899
15-20	65,415	66,441	1,138,627	2,499	54,698	59,613	232,388	819,988	62,726	10,138	52,694
20-25	53,453	55,172	1,198,498	2,401	79,721	57,468	200,902	880,583	69,988	8,587	61,467
25-30	44,299	45,992	1,216,072	2,320	96,486	58,709	188,067	888,140	72,181	7,157	65,053
30-35	37,687	39,148	1,221,833	2,171	106,246	57,598	180,992	889,333	73,403	6,172	67,243
35-40	30,802	32,110	1,151,771	2,265	103,642	55,978	174,240	828,553	69,127	5,135	63,992
40-45	24,501	25,587	1,038,713	2,386	88,989	58,832	164,372	737,099	62,008	4,173	57,835
45-50	19,450	20,346	921,936	2,302	73,502	58,373	147,716	650,279	55,085	3,393	51,692
50-60	26,958	28,289	1,470,690	3,899	104,295	96,674	237,790	1,043,242	89,105	4,919	84,186
60-70	15,568	16,355	1,005,653	2,677	60,923	63,191	163,291	726,301	62,589	3,002	59,588
70-80	9,080	9,568	676,777	1,976	35,683	41,350	106,368	498,083	43,201	1,872	41,329
80-90	5,662	5,995	479,059	1,451	22,329	25,662	73,931	360,157	31,400	1,270	30,130
90-100	3,623	3,810	342,927	1,466	14,358	18,222	50,762	262,048	22,933	790	22,143
100-250	10,034	10,678	1,405,762	5,926	39,808	64,379	188,307	1,121,709	99,084	3,216	95,868
250-500	1,317	1,362	436,669	2,198	5,257	11,517	42,019	380,166	33,941	1,159	32,782
500 +	624	647	934,950	7,777	2,480	12,632	80,548	847,243	76,147	5,492	70,655

**Quintile Distribution**

First 20%	128,686	72,084	109,100	7,227	1,071	11,050	308,767	148,939	7,747	3,624	4,125
Second 20%	128,683	107,674	1,133,105	3,704	18,474	36,954	389,943	749,772	48,325	15,156	33,313
Middle 20%	128,681	129,552	2,197,603	5,104	105,244	112,096	456,914	1,579,090	120,392	19,729	100,857
Fourth 20%	128,685	133,567	3,783,518	7,192	311,036	179,937	579,508	2,757,146	225,581	20,955	204,700
Next 15%	96,515	101,028	4,772,269	11,842	361,751	293,150	763,531	3,395,182	288,466	17,119	271,347
Next 4%	25,737	27,204	2,252,519	7,710	101,551	125,059	339,825	1,700,950	148,447	5,766	142,681
Top 1%	6,434	6,786	2,150,451	13,405	25,564	56,072	222,260	1,861,466	166,298	8,387	157,911

<b>Total</b>	<b>643,421</b>	<b>577,895</b>	<b>16,398,565</b>	<b>56,185</b>	<b>924,692</b>	<b>814,319</b>	<b>3,060,748</b>	<b>12,192,545</b>	<b>1,005,256</b>	<b>90,737</b>	<b>914,933</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**2004 Full-year single returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	11,600	0.8	-19,915	421	13	315	4,906	20	1	0	1	0.0	6.1
0-5	105,405	0.5	2,644	20	6	57	2,121	1,064	54	25	29	1.1	2.7
5-10	99,481	0.8	7,393	26	78	194	2,830	4,759	290	106	184	2.5	3.9
10-15	78,462	0.9	12,433	37	353	575	3,404	8,588	609	140	470	3.8	5.5
15-20	65,415	1.0	17,406	38	836	911	3,553	12,535	959	155	806	4.6	6.4
20-25	53,453	1.0	22,422	45	1,491	1,075	3,759	16,474	1,309	161	1,150	5.1	7.0
25-30	44,299	1.0	27,451	52	2,178	1,325	4,245	20,049	1,629	162	1,469	5.3	7.3
30-35	37,687	1.0	32,421	58	2,819	1,528	4,803	23,598	1,948	164	1,784	5.5	7.6
35-40	30,802	1.0	37,393	74	3,365	1,817	5,657	26,899	2,244	167	2,078	5.6	7.7
40-45	24,501	1.0	42,395	97	3,632	2,401	6,709	30,084	2,531	170	2,361	5.6	7.8
45-50	19,450	1.0	47,400	118	3,779	3,001	7,595	33,433	2,832	175	2,658	5.6	7.9
50-60	26,958	1.0	54,555	145	3,869	3,586	8,821	38,699	3,305	183	3,123	5.7	8.1
60-70	15,568	1.1	64,597	172	3,913	4,059	10,489	46,653	4,020	193	3,828	5.9	8.2
70-80	9,080	1.1	74,535	218	3,930	4,554	11,715	54,855	4,758	206	4,552	6.1	8.3
80-90	5,662	1.1	84,610	256	3,944	4,532	13,057	63,610	5,546	224	5,322	6.3	8.4
90-100	3,623	1.1	94,653	405	3,963	5,030	14,011	72,329	6,330	218	6,112	6.5	8.4
100-250	10,034	1.1	140,100	591	3,967	6,416	18,767	111,791	9,875	321	9,554	6.8	8.5
250-500	1,317	1.0	331,564	1,669	3,992	8,745	31,905	288,661	25,772	880	24,891	7.5	8.6
500 +	624	1.0	1,498,317	12,464	3,975	20,243	129,083	1,357,762	122,030	8,801	113,229	7.6	8.3

**Quintile Distribution**

First 20%	128,686	0.6	848	56	8	86	2,399	1,157	60	28	32	3.8	2.8
Second 20%	128,683	0.8	8,805	29	144	287	3,030	5,827	376	118	259	2.9	4.4
Middle 20%	128,681	1.0	17,078	40	818	871	3,551	12,271	936	153	784	4.6	6.4
Fourth 20%	128,685	1.0	29,401	56	2,417	1,398	4,503	21,426	1,753	163	1,591	5.4	7.4
Next 15%	96,515	1.0	49,446	123	3,748	3,037	7,911	35,178	2,989	177	2,811	5.7	8.0
Next 4%	25,737	1.1	87,521	300	3,946	4,859	13,204	66,090	5,768	224	5,544	6.3	8.4
Top 1%	6,434	1.1	334,232	2,084	3,973	8,715	34,545	289,317	25,847	1,304	24,543	7.3	8.5

<b>Total</b>	<b>643,421</b>	<b>0.9</b>	<b>25,487</b>	<b>87</b>	<b>1,437</b>	<b>1,266</b>	<b>4,757</b>	<b>18,950</b>	<b>1,562</b>	<b>141</b>	<b>1,422</b>	<b>5.6</b>	<b>7.5</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**2004 Full-year joint returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	7,211	19,179	-715,902	11,875	268	10,669	114,333	672	54	23	46
0-5	8,824	22,970	23,274	686	56	1,876	65,624	1,171	61	75	5
5-10	15,365	41,135	118,600	1,346	72	4,297	114,695	35,903	1,825	1,878	18
10-15	25,020	69,209	316,529	1,830	144	12,121	195,778	139,652	7,931	6,965	1,167
15-20	31,096	88,901	544,365	1,964	1,366	30,466	254,407	285,700	17,668	12,140	5,806
20-25	30,670	92,000	689,436	1,940	6,788	46,287	251,861	404,929	27,282	14,318	13,414
25-30	30,559	93,731	841,104	2,169	13,211	60,572	255,777	527,705	37,657	15,422	22,708
30-35	30,851	95,587	1,002,912	2,259	23,127	74,955	269,233	649,534	48,139	15,995	32,530
35-40	32,578	101,218	1,221,849	2,183	37,688	94,354	297,729	807,812	61,591	16,907	44,939
40-45	32,626	101,877	1,386,307	2,346	52,553	99,071	310,864	938,174	73,092	16,987	56,252
45-50	32,610	101,811	1,549,740	2,304	68,383	104,368	328,708	1,061,868	84,114	16,648	67,536
50-60	65,457	201,804	3,599,653	5,912	179,010	246,920	707,658	2,485,566	200,554	32,638	167,945
60-70	60,686	184,566	3,938,837	5,670	199,177	260,843	732,424	2,762,619	226,970	30,192	196,782
70-80	52,474	158,331	3,927,683	5,556	190,638	241,141	693,840	2,814,359	234,433	26,228	208,205
80-90	41,652	125,836	3,530,984	4,796	159,210	190,270	608,052	2,590,878	218,131	20,982	197,149
90-100	31,185	94,778	2,954,673	4,007	121,984	134,696	484,815	2,219,044	188,418	16,187	172,231
100-250	95,510	290,943	13,257,144	23,194	379,347	449,498	1,890,720	10,567,299	916,243	57,098	859,146
250-500	11,221	35,499	3,740,464	11,983	44,802	69,289	377,027	3,263,180	289,472	10,919	278,554
500 +	4,570	14,036	5,794,831	35,166	18,272	72,446	455,690	5,284,688	473,831	17,270	456,560

**Quintile Distribution**

First 20%	128,033	363,470	1,230,544	20,270	12,208	123,901	1,078,807	1,024,299	65,784	40,292	26,683
Second 20%	128,037	397,855	4,715,062	8,939	144,558	344,786	1,165,239	3,121,103	237,433	66,296	172,280
Middle 20%	128,031	393,809	7,242,373	11,157	358,420	492,018	1,412,504	5,017,645	406,244	63,953	342,355
Fourth 20%	128,032	386,874	10,118,419	14,104	472,834	581,452	1,765,067	7,336,356	614,166	64,290	549,878
Next 15%	96,024	291,424	11,565,350	18,305	380,294	436,128	1,749,569	9,023,904	777,231	53,749	723,482
Next 4%	25,607	80,137	6,232,525	16,665	102,194	141,095	710,103	5,298,671	467,450	20,668	446,782
Top 1%	6,401	19,842	6,618,211	37,745	25,588	84,761	527,947	6,018,775	539,158	19,625	519,533

<b>Total</b>	<b>640,165</b>	<b>1,933,411</b>	<b>47,722,485</b>	<b>127,184</b>	<b>1,496,095</b>	<b>2,204,141</b>	<b>8,409,236</b>	<b>36,840,754</b>	<b>3,107,466</b>	<b>328,873</b>	<b>2,780,993</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**2004 Full-year joint returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	7,211	2.7	-99,279	1,647	37	1,480	15,855	93	8	3	6	0.0	6.9
0-5	8,824	2.6	2,638	78	6	213	7,437	133	7	9	1	0.0	0.5
5-10	15,365	2.7	7,719	88	5	280	7,465	2,337	119	122	1	0.0	0.1
10-15	25,020	2.8	12,651	73	6	485	7,825	5,582	317	278	47	0.4	0.8
15-20	31,096	2.9	17,506	63	44	980	8,181	9,188	568	390	187	1.1	2.0
20-25	30,670	3.0	22,479	63	221	1,509	8,212	13,203	890	467	437	1.9	3.3
25-30	30,559	3.1	27,524	71	432	1,982	8,370	17,268	1,232	505	743	2.7	4.3
30-35	30,851	3.1	32,508	73	750	2,430	8,727	21,054	1,560	518	1,054	3.2	5.0
35-40	32,578	3.1	37,505	67	1,157	2,896	9,139	24,796	1,891	519	1,379	3.7	5.6
40-45	32,626	3.1	42,491	72	1,611	3,037	9,528	28,755	2,240	521	1,724	4.1	6.0
45-50	32,610	3.1	47,524	71	2,097	3,201	10,080	32,563	2,579	511	2,071	4.4	6.4
50-60	65,457	3.1	54,993	90	2,735	3,772	10,811	37,973	3,064	499	2,566	4.7	6.8
60-70	60,686	3.0	64,905	93	3,282	4,298	12,069	45,523	3,740	498	3,243	5.0	7.1
70-80	52,474	3.0	74,850	106	3,633	4,595	13,223	53,633	4,468	500	3,968	5.3	7.4
80-90	41,652	3.0	84,774	115	3,822	4,568	14,598	62,203	5,237	504	4,733	5.6	7.6
90-100	31,185	3.0	94,747	129	3,912	4,319	15,546	71,157	6,042	519	5,523	5.8	7.8
100-250	95,510	3.0	138,804	243	3,972	4,706	19,796	110,641	9,593	598	8,995	6.5	8.1
250-500	11,221	3.2	333,345	1,068	3,993	6,175	33,600	290,810	25,797	973	24,824	7.4	8.5
500 +	4,570	3.1	1,268,016	7,695	3,998	15,853	99,713	1,156,387	103,683	3,779	99,904	7.9	8.6

**Quintile Distribution**

First 20%	128,033	2.8	9,611	158	95	968	8,426	8,000	514	315	208	2.2	2.6
Second 20%	128,037	3.1	36,826	70	1,129	2,693	9,101	24,377	1,854	518	1,346	3.7	5.5
Middle 20%	128,031	3.1	56,567	87	2,800	3,843	11,033	39,191	3,173	500	2,674	4.7	6.8
Fourth 20%	128,032	3.0	79,030	110	3,693	4,542	13,786	57,301	4,797	502	4,295	5.4	7.5
Next 15%	96,024	3.0	120,442	191	3,960	4,542	18,220	93,976	8,094	560	7,534	6.3	8.0
Next 4%	25,607	3.1	243,392	651	3,991	5,510	27,731	206,923	18,255	807	17,448	7.2	8.4
Top 1%	6,401	3.1	1,033,934	5,897	3,998	13,242	82,479	940,287	84,230	3,066	81,164	7.9	8.6

<b>Total</b>	<b>640,165</b>	<b>3.0</b>	<b>74,547</b>	<b>199</b>	<b>2,337</b>	<b>3,443</b>	<b>13,136</b>	<b>57,549</b>	<b>4,854</b>	<b>514</b>	<b>4,344</b>	<b>5.8</b>	<b>7.5</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**2004 Full-year head-of-household returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	825	1,911	-38,179	743	16	287	8,215	22	2	4	1
0-5	7,678	19,258	22,962	67	19	400	25,612	4,887	245	261	0
5-10	16,702	42,196	128,372	161	53	1,319	55,520	76,311	3,955	4,528	57
10-15	22,333	59,063	280,186	122	310	2,447	77,450	203,333	12,007	12,158	1,718
15-20	22,838	61,477	399,172	142	1,564	4,821	83,162	311,617	20,145	15,525	7,302
20-25	19,654	52,870	440,290	172	3,436	6,315	89,384	351,999	24,740	14,242	12,772
25-30	15,734	41,954	430,915	188	7,217	7,138	74,754	344,030	25,344	10,552	15,911
30-35	12,150	31,615	393,357	232	11,127	7,616	67,836	307,533	23,315	6,659	17,057
35-40	9,050	22,845	338,088	147	13,409	7,064	58,423	259,760	20,120	4,222	15,978
40-45	6,993	17,228	296,464	157	14,801	6,717	51,600	223,743	17,608	2,949	14,685
45-50	5,457	13,169	258,635	157	14,757	6,036	45,270	192,838	15,381	2,193	13,196
50-60	7,338	17,435	400,189	284	23,899	9,115	69,738	298,087	24,172	2,901	21,271
60-70	4,079	9,629	263,430	168	14,934	6,202	45,594	197,003	16,253	1,615	14,638
70-80	2,230	5,245	166,081	183	8,627	3,463	27,382	126,815	10,604	905	9,699
80-90	1,287	3,047	108,815	316	5,030	2,191	18,024	83,913	7,086	548	6,538
90-100	843	1,943	79,846	129	3,340	1,704	12,904	62,041	5,278	326	4,952
100-250	2,288	5,443	315,298	549	9,110	5,517	42,363	259,066	22,484	1,134	21,350
250-500	261	593	88,101	305	1,044	962	7,630	78,782	6,996	225	6,771
500 +	99	233	133,774	1,041	396	982	6,042	127,395	11,430	1,208	10,221

**Quintile Distribution**

First 20%	31,567	80,103	181,552	1,001	124	2,585	110,737	128,514	6,884	7,804	209
Second 20%	31,567	84,251	471,994	176	1,140	4,698	111,820	357,945	22,124	19,580	5,742
Middle 20%	31,570	84,861	699,203	262	5,694	10,268	137,477	557,807	39,070	22,570	20,057
Fourth 20%	31,568	82,279	1,014,886	506	28,929	19,354	175,517	794,238	60,154	17,904	43,441
Next 15%	23,675	57,091	1,185,584	744	66,312	27,181	206,418	887,225	71,283	9,599	61,722
Next 4%	6,314	14,803	533,337	801	24,598	11,020	86,196	412,461	34,834	2,596	32,237
Top 1%	1,578	3,766	419,239	1,770	6,292	5,190	38,739	370,988	32,814	2,103	30,711

<b>Total</b>	<b>157,839</b>	<b>407,154</b>	<b>4,505,795</b>	<b>5,261</b>	<b>133,089</b>	<b>80,296</b>	<b>866,903</b>	<b>3,509,178</b>	<b>267,163</b>	<b>82,156</b>	<b>194,119</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**2004 Full-year head-of-household returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	825	2.3	-46,277	900	19	348	9,958	27	2	5	2	0.0	6.7
0-5	7,678	2.5	2,991	9	3	52	3,336	637	32	34	0	0.0	0.0
5-10	16,702	2.5	7,686	10	3	79	3,324	4,569	237	271	3	0.0	0.1
10-15	22,333	2.6	12,546	5	14	110	3,468	9,105	538	544	77	0.6	0.8
15-20	22,838	2.7	17,478	6	69	211	3,641	13,645	882	680	320	1.8	2.3
20-25	19,654	2.7	22,402	9	175	321	4,548	17,910	1,259	725	650	2.9	3.6
25-30	15,734	2.7	27,388	12	459	454	4,751	21,865	1,611	671	1,011	3.7	4.6
30-35	12,150	2.6	32,375	19	916	627	5,583	25,311	1,919	548	1,404	4.3	5.5
35-40	9,050	2.5	37,358	16	1,482	781	6,456	28,703	2,223	467	1,766	4.7	6.2
40-45	6,993	2.5	42,395	23	2,117	961	7,379	31,995	2,518	422	2,100	5.0	6.6
45-50	5,457	2.4	47,395	29	2,704	1,106	8,296	35,338	2,819	402	2,418	5.1	6.8
50-60	7,338	2.4	54,537	39	3,257	1,242	9,504	40,622	3,294	395	2,899	5.3	7.1
60-70	4,079	2.4	64,582	41	3,661	1,521	11,178	48,297	3,985	396	3,589	5.6	7.4
70-80	2,230	2.4	74,476	82	3,869	1,553	12,279	56,868	4,755	406	4,349	5.8	7.6
80-90	1,287	2.4	84,549	246	3,908	1,702	14,005	65,200	5,506	426	5,080	6.0	7.8
90-100	843	2.3	94,716	153	3,962	2,022	15,307	73,596	6,261	387	5,875	6.2	8.0
100-250	2,288	2.4	137,805	240	3,982	2,411	18,516	113,228	9,827	496	9,331	6.8	8.2
250-500	261	2.3	337,550	1,168	4,000	3,686	29,232	301,847	26,804	861	25,943	7.7	8.6
500 +	99	2.4	1,351,256	10,519	4,000	9,921	61,031	1,286,822	115,450	12,203	103,247	7.6	8.0

**Quintile Distribution**

First 20%	31,567	2.5	5,751	32	4	82	3,508	4,071	218	247	7	0.1	0.2
Second 20%	31,567	2.7	14,952	6	36	149	3,542	11,339	701	620	182	1.2	1.6
Middle 20%	31,570	2.7	22,148	8	180	325	4,355	17,669	1,238	715	635	2.9	3.6
Fourth 20%	31,568	2.6	32,149	16	916	613	5,560	25,160	1,906	567	1,376	4.3	5.5
Next 15%	23,675	2.4	50,078	31	2,801	1,148	8,719	37,475	3,011	406	2,607	5.2	7.0
Next 4%	6,314	2.3	84,469	127	3,896	1,745	13,652	65,325	5,517	411	5,106	6.0	7.8
Top 1%	1,578	2.4	265,677	1,122	3,988	3,289	24,549	235,100	20,795	1,333	19,462	7.3	8.3

<b>Total</b>	<b>157,839</b>	<b>2.6</b>	<b>28,547</b>	<b>33</b>	<b>843</b>	<b>509</b>	<b>5,492</b>	<b>22,233</b>	<b>1,693</b>	<b>521</b>	<b>1,230</b>	<b>4.3</b>	<b>5.5</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**2004 Full-year married-filing-separately returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	383	484	-40,640	755	8	436	3,891	134	30	0	30
0-5	1,395	1,615	3,580	60	9	352	3,766	1,362	71	65	6
5-10	1,739	2,044	13,142	61	71	795	5,072	8,355	515	253	262
10-15	1,885	2,331	23,716	109	629	1,276	5,968	16,581	1,186	331	858
15-20	2,135	2,788	37,296	45	1,634	2,334	7,168	26,803	2,056	403	1,653
20-25	2,023	2,756	45,568	24	2,618	2,346	7,468	33,533	2,670	415	2,256
25-30	1,892	2,664	51,936	45	2,898	2,522	8,804	38,124	3,099	408	2,693
30-35	1,740	2,441	56,532	38	2,966	2,839	9,237	41,862	3,462	373	3,089
35-40	1,340	1,934	50,087	88	2,367	2,280	8,289	37,399	3,129	298	2,831
40-45	1,070	1,555	45,409	70	1,954	1,678	7,657	34,367	2,901	248	2,653
45-50	812	1,141	38,462	56	1,533	1,554	6,535	29,025	2,467	179	2,288
50-60	1,093	1,566	59,552	86	2,107	2,872	10,168	44,647	3,823	257	3,566
60-70	590	834	37,976	1,158	1,151	1,582	7,729	28,914	2,496	146	2,351
70-80	379	519	28,403	29	749	1,203	4,349	22,155	1,926	93	1,833
80-90	226	276	19,153	22	446	1,108	2,977	14,650	1,278	45	1,232
90-100	144	193	13,640	21	287	834	2,164	10,385	909	35	874
100-250	432	567	61,655	280	860	2,030	8,819	50,276	4,438	167	4,271
250-500	84	110	27,797	258	168	420	3,208	24,259	2,168	67	2,101
500 +	59	84	177,541	1,183	116	2,007	27,082	149,570	13,413	652	12,762

**Quintile Distribution**

First 20%	3,884	4,601	-20,061	912	155	1,820	13,865	12,434	792	379	413
Second 20%	3,884	4,959	61,845	119	2,453	3,711	12,881	44,102	3,326	715	2,614
Middle 20%	3,885	5,391	98,905	81	5,602	4,915	16,348	72,832	5,878	822	5,059
Fourth 20%	3,884	5,570	143,024	180	6,831	6,363	23,594	107,032	8,945	865	8,081
Next 15%	2,913	4,116	165,233	1,330	5,602	7,123	29,165	125,226	10,748	679	10,069
Next 4%	777	1,001	85,085	310	1,543	3,822	12,670	67,426	5,919	242	5,678
Top 1%	194	264	216,773	1,456	386	2,716	31,831	183,349	16,429	733	15,695

<b>Total</b>	<b>19,421</b>	<b>25,902</b>	<b>750,804</b>	<b>4,388</b>	<b>22,571</b>	<b>30,468</b>	<b>140,353</b>	<b>612,401</b>	<b>52,038</b>	<b>4,436</b>	<b>47,608</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**2004 Full-year married-filing-separately returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	383	1.3	-106,109	1,972	22	1,138	10,159	350	79	1	78	-0.1	22.3
0-5	1,395	1.2	2,567	43	6	252	2,700	976	51	46	5	0.2	0.5
5-10	1,739	1.2	7,557	35	41	457	2,917	4,805	296	146	151	2.0	3.1
10-15	1,885	1.2	12,582	58	334	677	3,166	8,796	629	175	455	3.6	5.2
15-20	2,135	1.3	17,469	21	765	1,093	3,357	12,554	963	189	774	4.4	6.2
20-25	2,023	1.4	22,525	12	1,294	1,160	3,692	16,576	1,320	205	1,115	5.0	6.7
25-30	1,892	1.4	27,450	24	1,532	1,333	4,654	20,150	1,638	216	1,423	5.2	7.1
30-35	1,740	1.4	32,490	22	1,705	1,632	5,309	24,059	1,990	214	1,775	5.5	7.4
35-40	1,340	1.4	37,378	66	1,767	1,702	6,186	27,910	2,335	223	2,113	5.7	7.6
40-45	1,070	1.5	42,438	66	1,826	1,569	7,156	32,119	2,711	232	2,479	5.8	7.7
45-50	812	1.4	47,367	69	1,888	1,913	8,048	35,746	3,038	220	2,818	5.9	7.9
50-60	1,093	1.4	54,485	79	1,928	2,627	9,303	40,848	3,497	235	3,263	6.0	8.0
60-70	590	1.4	64,367	1,962	1,950	2,682	13,100	49,007	4,231	247	3,984	6.2	8.1
70-80	379	1.4	74,941	76	1,977	3,175	11,475	58,455	5,081	246	4,835	6.5	8.3
80-90	226	1.2	84,746	97	1,973	4,901	13,171	64,822	5,654	201	5,453	6.4	8.4
90-100	144	1.3	94,720	144	1,997	5,792	15,029	72,118	6,310	243	6,067	6.4	8.4
100-250	432	1.3	142,720	647	1,990	4,698	20,416	116,381	10,273	387	9,886	6.9	8.5
250-500	84	1.3	330,912	3,076	2,000	4,999	38,195	288,794	25,810	794	25,016	7.6	8.7
500 +	59	1.4	3,009,173	20,043	1,966	34,024	459,017	2,535,090	227,341	11,043	216,299	7.2	8.5

**Quintile Distribution**

First 20%	3,884	1.2	-5,165	235	40	469	3,570	3,201	204	98	106	-2.1	3.3
Second 20%	3,884	1.3	15,923	31	632	955	3,316	11,355	856	184	673	4.2	5.9
Middle 20%	3,885	1.4	25,458	21	1,442	1,265	4,208	18,747	1,513	212	1,302	5.1	6.9
Fourth 20%	3,884	1.4	36,824	46	1,759	1,638	6,075	27,557	2,303	223	2,081	5.6	7.5
Next 15%	2,913	1.4	56,723	457	1,923	2,445	10,012	42,989	3,690	233	3,457	6.1	8.0
Next 4%	777	1.3	109,505	399	1,986	4,918	16,307	86,778	7,618	311	7,307	6.7	8.4
Top 1%	194	1.4	1,117,386	7,506	1,990	13,999	164,076	945,096	84,684	3,779	80,905	7.2	8.6

<b>Total</b>	<b>19,421</b>	<b>1.3</b>	<b>38,659</b>	<b>226</b>	<b>1,162</b>	<b>1,569</b>	<b>7,227</b>	<b>31,533</b>	<b>2,680</b>	<b>228</b>	<b>2,451</b>	<b>6.3</b>	<b>7.8</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Electronic returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	10,171	17,353	-312,262	6,148	166	8,009	64,892	456	33	18	29
0-5	55,380	71,754	145,465	2,538	1,157	6,796	123,913	61,515	3,306	1,769	1,571
5-10	65,939	101,088	494,753	2,011	4,749	14,887	215,307	297,373	17,579	9,819	8,422
10-15	65,917	121,200	823,961	2,044	14,235	34,731	269,372	536,917	35,333	18,267	18,880
15-20	62,807	126,049	1,095,538	2,099	27,422	52,307	292,396	748,799	52,440	23,048	31,926
20-25	54,854	116,020	1,230,517	2,132	41,922	57,751	290,899	868,711	64,106	22,714	43,649
25-30	47,595	104,167	1,306,411	1,956	54,527	65,166	278,314	924,070	70,473	19,745	52,024
30-35	42,508	95,162	1,379,147	2,079	66,373	67,506	283,546	972,809	75,889	16,800	59,703
35-40	38,751	89,320	1,451,047	2,172	75,977	75,209	293,346	1,017,324	80,678	15,008	65,913
40-45	34,816	82,920	1,478,067	1,950	79,376	77,423	297,069	1,036,536	83,194	13,741	69,569
45-50	31,429	77,511	1,492,119	2,195	80,425	77,584	292,570	1,049,074	85,058	12,635	72,470
50-60	54,108	139,945	2,967,346	4,753	158,857	157,983	566,241	2,097,043	171,954	22,716	149,252
60-70	43,845	118,936	2,842,049	3,896	145,279	147,347	524,694	2,034,166	168,842	19,529	149,315
70-80	34,809	97,837	2,603,041	3,342	125,698	130,167	460,022	1,894,085	158,801	16,131	142,670
80-90	26,384	75,103	2,236,099	2,652	100,292	96,811	380,571	1,663,368	140,717	12,580	128,137
90-100	19,067	55,422	1,806,214	2,244	74,096	69,258	298,023	1,367,832	116,537	9,497	107,040
100-250	53,299	155,891	7,304,565	10,984	210,300	210,216	1,037,145	5,860,613	508,870	30,943	477,927
250-500	5,074	15,171	1,674,819	3,734	20,055	27,089	157,959	1,474,440	130,875	4,882	125,994
500 +	1,577	4,513	1,583,230	5,594	6,234	17,426	90,012	1,475,152	132,104	5,943	126,161

**Quintile Distribution**

First 20%	149,669	222,296	522,271	11,162	8,909	36,822	473,234	483,526	28,805	15,957	13,998
Second 20%	149,670	297,323	2,574,437	5,131	66,740	120,225	699,810	1,759,067	123,718	53,038	76,258
Middle 20%	149,659	334,187	4,722,667	7,158	222,049	236,350	979,808	3,328,334	258,732	60,129	201,360
Fourth 20%	149,667	381,653	7,924,254	11,599	420,153	416,503	1,521,031	5,605,506	458,592	62,420	396,333
Next 15%	112,249	320,416	9,745,318	12,325	421,344	410,694	1,644,956	7,289,575	617,903	54,341	563,562
Next 4%	29,933	87,315	4,652,886	7,330	118,369	124,763	627,120	3,791,381	330,757	18,495	312,263
Top 1%	7,483	22,172	3,460,293	9,818	29,576	48,307	270,330	3,122,896	278,283	11,405	266,878

<b>Total</b>	<b>748,330</b>	<b>1,665,362</b>	<b>33,602,125</b>	<b>64,523</b>	<b>1,287,140</b>	<b>1,393,664</b>	<b>6,216,289</b>	<b>25,380,285</b>	<b>2,096,790</b>	<b>275,785</b>	<b>1,830,651</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**All 2004 Electronic returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	10,171	1.7	-30,701	604	16	787	6,380	45	3	2	3	0.0	6.3
0-5	55,380	1.3	2,627	46	21	123	2,238	1,111	60	32	28	1.1	2.6
5-10	65,939	1.5	7,503	31	72	226	3,265	4,510	267	149	128	1.7	2.8
10-15	65,917	1.8	12,500	31	216	527	4,087	8,145	536	277	286	2.3	3.5
15-20	62,807	2.0	17,443	33	437	833	4,656	11,922	835	367	508	2.9	4.3
20-25	54,854	2.1	22,433	39	764	1,053	5,303	15,837	1,169	414	796	3.5	5.0
25-30	47,595	2.2	27,449	41	1,146	1,369	5,848	19,415	1,481	415	1,093	4.0	5.6
30-35	42,508	2.2	32,444	49	1,561	1,588	6,670	22,885	1,785	395	1,405	4.3	6.1
35-40	38,751	2.3	37,445	56	1,961	1,941	7,570	26,253	2,082	387	1,701	4.5	6.5
40-45	34,816	2.4	42,454	56	2,280	2,224	8,533	29,772	2,390	395	1,998	4.7	6.7
45-50	31,429	2.5	47,476	70	2,559	2,469	9,309	33,379	2,706	402	2,306	4.9	6.9
50-60	54,108	2.6	54,841	88	2,936	2,920	10,465	38,757	3,178	420	2,758	5.0	7.1
60-70	43,845	2.7	64,820	89	3,314	3,361	11,967	46,395	3,851	445	3,406	5.3	7.3
70-80	34,809	2.8	74,781	96	3,611	3,740	13,216	54,414	4,562	463	4,099	5.5	7.5
80-90	26,384	2.8	84,752	101	3,801	3,669	14,424	63,045	5,333	477	4,857	5.7	7.7
90-100	19,067	2.9	94,730	118	3,886	3,632	15,630	71,738	6,112	498	5,614	5.9	7.8
100-250	53,299	2.9	137,049	206	3,946	3,944	19,459	109,957	9,548	581	8,967	6.5	8.2
250-500	5,074	3.0	330,079	736	3,953	5,339	31,131	290,587	25,793	962	24,831	7.5	8.5
500 +	1,577	2.9	1,003,950	3,547	3,953	11,050	57,078	935,417	83,769	3,768	80,001	8.0	8.6

**Quintile Distribution**

First 20%	149,669	1.5	3,490	75	60	246	3,162	3,231	193	107	94	2.7	2.9
Second 20%	149,670	2.0	17,201	34	446	803	4,676	11,753	827	354	510	3.0	4.3
Middle 20%	149,659	2.2	31,556	48	1,484	1,579	6,547	22,239	1,729	402	1,346	4.3	6.1
Fourth 20%	149,667	2.6	52,946	78	2,807	2,783	10,163	37,453	3,064	417	2,648	5.0	7.1
Next 15%	112,249	2.9	86,819	110	3,754	3,659	14,655	64,941	5,505	484	5,021	5.8	7.7
Next 4%	29,933	2.9	155,443	245	3,955	4,168	20,951	126,662	11,050	618	10,432	6.7	8.2
Top 1%	7,483	3.0	462,421	1,312	3,952	6,456	36,126	417,332	37,189	1,524	35,665	7.7	8.5

<b>Total</b>	<b>748,330</b>	<b>2.2</b>	<b>44,903</b>	<b>86</b>	<b>1,720</b>	<b>1,862</b>	<b>8,307</b>	<b>33,916</b>	<b>2,802</b>	<b>369</b>	<b>2,446</b>	<b>5.4</b>	<b>7.2</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Paper returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	17,442	29,692	-1,126,875	42,376	288	47,509	118,899	1,868	172	18	159
0-5	119,119	117,947	283,384	6,742	2,441	11,075	239,759	128,501	6,946	2,822	4,148
5-10	93,783	110,516	693,478	3,093	9,323	17,928	288,211	436,743	26,481	10,170	16,499
10-15	79,453	119,735	990,655	3,588	22,847	38,128	324,461	658,701	44,873	15,160	30,176
15-20	72,285	122,827	1,260,338	3,231	41,605	55,741	330,248	870,557	62,893	18,061	45,461
20-25	61,742	111,144	1,385,419	2,813	61,626	64,413	301,465	983,923	74,285	17,603	57,296
25-30	54,009	101,695	1,483,812	3,261	77,219	72,661	292,016	1,062,346	82,397	16,359	66,421
30-35	48,365	94,209	1,569,604	2,939	90,459	91,339	288,913	1,123,002	88,799	14,968	74,043
35-40	42,162	86,457	1,578,004	2,744	94,589	92,196	289,408	1,119,223	89,539	13,811	75,831
40-45	36,572	79,225	1,551,770	3,152	91,723	96,621	283,411	1,096,840	88,611	12,763	75,911
45-50	32,188	72,921	1,527,445	2,826	89,521	98,846	278,094	1,076,215	87,620	11,714	75,940
50-60	54,765	130,757	3,002,038	5,809	170,236	207,988	532,129	2,113,061	173,689	21,265	152,441
60-70	42,663	108,126	2,765,037	6,417	145,940	192,027	481,761	1,963,203	163,124	18,012	145,113
70-80	33,264	87,005	2,487,829	5,119	121,258	166,359	416,161	1,797,075	150,777	14,956	135,821
80-90	25,067	67,669	2,124,333	4,133	94,532	127,129	355,228	1,563,577	132,279	11,860	120,420
90-100	18,644	50,901	1,766,055	3,581	71,686	89,638	279,748	1,330,885	113,403	9,067	104,336
100-250	60,480	167,481	8,503,963	20,911	234,800	326,486	1,195,828	6,782,226	589,462	37,340	552,121
250-500	8,622	24,516	2,893,095	11,419	33,178	67,888	298,008	2,515,275	223,254	11,330	211,924
500 +	4,248	11,581	6,235,537	40,761	16,105	86,106	526,027	5,650,204	503,767	33,277	470,490

**Quintile Distribution**

First 20%	180,977	195,817	-573,143	50,488	5,771	64,894	484,091	294,160	16,642	6,684	10,023
Second 20%	180,964	269,713	2,286,337	7,452	56,262	87,798	722,826	1,530,442	104,738	34,161	71,624
Middle 20%	180,985	335,707	4,712,693	9,961	237,084	239,877	956,106	3,360,286	259,047	53,291	207,153
Fourth 20%	180,972	405,925	8,509,380	15,969	492,628	553,025	1,534,679	6,005,579	488,873	65,546	423,554
Next 15%	135,731	360,779	11,531,555	24,271	502,396	666,793	1,872,912	8,546,122	723,917	63,613	660,305
Next 4%	36,196	101,301	6,437,599	19,117	140,711	209,231	839,405	5,279,590	462,492	26,709	435,783
Top 1%	9,048	25,162	8,070,499	47,660	34,523	128,457	709,757	7,257,247	646,662	40,552	606,110

<b>Total</b>	<b>904,873</b>	<b>1,694,404</b>	<b>40,974,921</b>	<b>174,918</b>	<b>1,469,375</b>	<b>1,950,075</b>	<b>7,119,776</b>	<b>32,273,425</b>	<b>2,702,371</b>	<b>290,556</b>	<b>2,414,552</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**All 2004 Paper returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	17,442	1.7	-64,607	2,430	17	2,724	6,817	107	10	1	9	NA	8.5
0-5	119,119	1.0	2,379	57	21	93	2,013	1,079	58	24	35	1.5	3.2
5-10	93,783	1.2	7,395	33	99	191	3,073	4,657	282	108	176	2.4	3.8
10-15	79,453	1.5	12,468	45	288	480	4,084	8,290	565	191	380	3.0	4.6
15-20	72,285	1.7	17,436	45	576	771	4,569	12,043	870	250	629	3.6	5.2
20-25	61,742	1.8	22,439	46	998	1,043	4,883	15,936	1,203	285	928	4.1	5.8
25-30	54,009	1.9	27,473	60	1,430	1,345	5,407	19,670	1,526	303	1,230	4.5	6.3
30-35	48,365	1.9	32,453	61	1,870	1,889	5,974	23,219	1,836	310	1,531	4.7	6.6
35-40	42,162	2.1	37,427	65	2,244	2,187	6,864	26,546	2,124	328	1,799	4.8	6.8
40-45	36,572	2.2	42,431	86	2,508	2,642	7,749	29,991	2,423	349	2,076	4.9	6.9
45-50	32,188	2.3	47,454	88	2,781	3,071	8,640	33,435	2,722	364	2,359	5.0	7.1
50-60	54,765	2.4	54,817	106	3,109	3,798	9,717	38,584	3,172	388	2,784	5.1	7.2
60-70	42,663	2.5	64,811	150	3,421	4,501	11,292	46,017	3,824	422	3,401	5.2	7.4
70-80	33,264	2.6	74,790	154	3,645	5,001	12,511	54,025	4,533	450	4,083	5.5	7.6
80-90	25,067	2.7	84,746	165	3,771	5,072	14,171	62,376	5,277	473	4,804	5.7	7.7
90-100	18,644	2.7	94,725	192	3,845	4,808	15,005	71,384	6,083	486	5,596	5.9	7.8
100-250	60,480	2.8	140,608	346	3,882	5,398	19,772	112,140	9,746	617	9,129	6.5	8.1
250-500	8,622	2.8	335,548	1,325	3,848	7,874	34,564	291,728	25,894	1,314	24,580	7.3	8.4
500 +	4,248	2.7	1,467,876	9,595	3,791	20,270	123,829	1,330,086	118,589	7,834	110,756	7.5	8.3

**Quintile Distribution**

First 20%	180,977	1.1	-3,167	279	32	359	2,675	1,625	92	37	55	NA	3.4
Second 20%	180,964	1.5	12,634	41	311	485	3,994	8,457	579	189	396	3.1	4.7
Middle 20%	180,985	1.9	26,039	55	1,310	1,325	5,283	18,567	1,431	295	1,145	4.4	6.2
Fourth 20%	180,972	2.2	47,020	88	2,722	3,056	8,480	33,185	2,701	362	2,340	5.0	7.1
Next 15%	135,731	2.7	84,959	179	3,701	4,913	13,799	62,964	5,334	469	4,865	5.7	7.7
Next 4%	36,196	2.8	177,854	528	3,888	5,781	23,191	145,861	12,777	738	12,040	6.8	8.3
Top 1%	9,048	2.8	891,965	5,268	3,816	14,197	78,444	802,083	71,470	4,482	66,988	7.5	8.4

<b>Total</b>	<b>904,873</b>	<b>1.9</b>	<b>45,283</b>	<b>193</b>	<b>1,624</b>	<b>2,155</b>	<b>7,868</b>	<b>35,666</b>	<b>2,987</b>	<b>321</b>	<b>2,668</b>	<b>5.9</b>	<b>7.5</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**2004 Full-year returns**

**Age Category Distribution**

AGE	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
0 - 4	189	6	1,357	11	75	32	263	1,053	82	1	81
5 - 9	1,161	43	6,129	30	391	143	1,551	5,140	407	32	375
10 - 14	3,103	104	13,167	158	949	413	3,810	10,605	803	19	784
15 - 19	49,056	12,136	234,927	465	5,389	3,430	80,131	154,095	9,993	1,302	8,706
20 - 24	146,187	131,750	1,840,744	987	78,502	49,513	298,887	1,430,010	105,684	20,839	86,014
25 - 29	133,939	236,240	3,608,367	1,550	176,150	59,193	503,918	2,890,271	229,866	43,053	190,238
30 - 34	122,229	295,678	5,037,265	2,682	206,943	60,350	806,582	4,009,238	328,108	53,561	277,574
35 - 39	125,710	355,337	6,498,066	4,354	229,920	75,715	1,072,966	5,182,007	430,495	63,304	369,380
40 - 44	130,093	375,503	7,537,390	9,088	257,556	89,876	1,240,468	6,129,300	513,936	65,079	450,142
45 - 49	139,832	371,540	8,985,089	15,015	314,657	119,821	1,410,407	7,274,291	614,461	63,951	551,084
50 - 54	143,680	332,454	9,618,161	16,827	358,133	157,716	1,477,067	7,874,334	668,095	57,307	610,938
55 - 59	130,219	262,927	8,829,724	24,086	338,738	200,239	1,394,762	7,125,805	605,269	46,191	559,133
60 - 64	93,586	173,102	6,009,602	18,500	228,644	289,734	1,086,963	4,622,934	391,190	31,365	359,838
65 - 69	66,998	119,392	3,859,518	21,275	131,386	548,981	916,231	2,454,482	205,342	20,268	185,078
70 - 74	51,041	87,963	2,483,213	17,165	86,025	470,770	660,936	1,441,710	119,172	14,211	104,962
75 - 79	43,492	70,996	1,924,877	25,083	66,216	377,744	530,251	1,083,877	89,267	10,255	79,012
80 - 84	35,400	54,610	1,409,977	14,944	49,318	308,738	435,167	718,586	58,686	7,288	51,401
85 - 89	21,847	31,386	876,270	12,300	28,085	202,815	303,509	433,709	35,831	4,323	31,509
90 - 94	10,050	13,253	331,571	6,026	11,478	88,019	153,485	139,701	11,395	1,373	10,023
95 - 99	2,569	3,162	79,825	1,613	2,449	18,643	46,477	33,431	2,762	295	2,466
100+	488	624	19,981	414	421	2,618	11,039	10,333	928	53	875
Unknown	10,866	18,475	209,438	662	6,021	7,056	51,479	156,225	12,277	2,511	9,805
<b>Total</b>	<b>1,461,735</b>	<b>2,946,681</b>	<b>69,414,656</b>	<b>193,236</b>	<b>2,577,447</b>	<b>3,131,557</b>	<b>12,486,348</b>	<b>53,181,135</b>	<b>4,434,051</b>	<b>506,583</b>	<b>3,939,419</b>

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

**2004 Full-year returns**

**Age Category Distribution**

AGE	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
0 - 4	189	0.0	7,180	58	399	169	1,393	5,571	435	7	429	6.0	7.7
5 - 9	1,161	0.0	5,279	26	337	123	1,336	4,427	351	28	323	6.1	7.3
10 - 14	3,103	0.0	4,243	51	306	133	1,228	3,418	259	6	253	6.0	7.4
15 - 19	49,056	0.2	4,789	10	110	70	1,634	3,141	204	27	178	3.7	5.7
20 - 24	146,187	0.9	12,592	7	537	339	2,045	9,782	723	143	588	4.7	6.0
25 - 29	133,939	1.8	26,940	12	1,315	442	3,762	21,579	1,716	321	1,420	5.3	6.6
30 - 34	122,229	2.4	41,212	22	1,693	494	6,599	32,801	2,684	438	2,271	5.5	6.9
35 - 39	125,710	2.8	51,691	35	1,829	602	8,535	41,222	3,425	504	2,938	5.7	7.1
40 - 44	130,093	2.9	57,939	70	1,980	691	9,535	47,115	3,951	500	3,460	6.0	7.3
45 - 49	139,832	2.7	64,256	107	2,250	857	10,086	52,022	4,394	457	3,941	6.1	7.6
50 - 54	143,680	2.3	66,942	117	2,493	1,098	10,280	54,805	4,650	399	4,252	6.4	7.8
55 - 59	130,219	2.0	67,807	185	2,601	1,538	10,711	54,722	4,648	355	4,294	6.3	7.8
60 - 64	93,586	1.8	64,215	198	2,443	3,096	11,615	49,398	4,180	335	3,845	6.0	7.8
65 - 69	66,998	1.8	57,607	318	1,961	8,194	13,676	36,635	3,065	303	2,762	4.8	7.5
70 - 74	51,041	1.7	48,651	336	1,685	9,223	12,949	28,246	2,335	278	2,056	4.2	7.3
75 - 79	43,492	1.6	44,258	577	1,523	8,685	12,192	24,921	2,053	236	1,817	4.1	7.3
80 - 84	35,400	1.5	39,830	422	1,393	8,721	12,293	20,299	1,658	206	1,452	3.6	7.2
85 - 89	21,847	1.4	40,109	563	1,286	9,283	13,893	19,852	1,640	198	1,442	3.6	7.3
90 - 94	10,050	1.3	32,992	600	1,142	8,758	15,272	13,901	1,134	137	997	3.0	7.2
95 - 99	2,569	1.2	31,072	628	953	7,257	18,092	13,013	1,075	115	960	3.1	7.4
100+	488	1.3	40,945	849	863	5,364	22,622	21,175	1,902	109	1,794	4.4	8.5
Unknown	10,866	1.7	19,275	61	554	649	4,738	14,377	1,130	231	902	4.7	6.3
<b>Total</b>	<b>1,461,735</b>	<b>2.0</b>	<b>47,488</b>	<b>132</b>	<b>1,763</b>	<b>2,142</b>	<b>8,542</b>	<b>36,382</b>	<b>3,033</b>	<b>347</b>	<b>2,695</b>	<b>5.7</b>	<b>7.4</b>

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

**2004 Full-year returns**

**Age Category Distribution**

AGE	Number of Returns	Single		Joint		Separate		Head of Household		Qualifying Widow(er)		Itemized	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
0 - 4	189	189	100.0	*	*	0	0.0	*	*	0	0.0	14	7.4
5 - 9	1,161	1,159	99.8	*	*	0	0.0	*	*	0	0.0	59	5.1
10 - 14	3,103	3,098	99.8	*	*	0	0.0	*	*	0	0.0	150	4.8
15 - 19	49,056	48,372	98.6	175	0.3	35	0.1	481	1.0	0	0.0	366	0.7
20 - 24	146,187	126,070	86.2	8,241	5.6	981	0.7	10,886	7.4	9	0.0	4,674	3.2
25 - 29	133,939	79,842	59.6	32,300	24.1	1,780	1.3	19,996	14.9	21	0.0	26,086	19.5
30 - 34	122,229	47,643	39.0	51,470	42.1	1,894	1.5	21,185	17.3	37	0.0	50,003	40.9
35 - 39	125,710	37,226	29.6	62,643	49.8	2,029	1.6	23,741	18.9	71	0.1	66,665	53.0
40 - 44	130,093	35,095	27.0	67,243	51.7	2,231	1.7	25,407	19.5	117	0.1	76,772	59.0
45 - 49	139,832	39,771	28.4	74,930	53.6	2,560	1.8	22,427	16.0	144	0.1	88,540	63.3
50 - 54	143,680	45,066	31.4	79,977	55.7	2,542	1.8	15,917	11.1	178	0.1	96,886	67.4
55 - 59	130,219	43,136	33.1	76,246	58.6	2,088	1.6	8,619	6.6	130	0.1	91,601	70.3
60 - 64	93,586	31,523	33.7	57,251	61.2	1,171	1.3	3,581	3.8	60	0.1	67,551	72.2
65 - 69	66,998	21,875	32.7	42,714	63.8	647	1.0	1,727	2.6	35	0.1	50,063	74.7
70 - 74	51,041	17,513	34.3	32,101	62.9	401	0.8	1,003	2.0	23	0.0	38,236	74.9
75 - 79	43,492	17,936	41.2	24,509	56.4	319	0.7	699	1.6	29	0.1	32,273	74.2
80 - 84	35,400	17,820	50.3	16,806	47.5	241	0.7	520	1.5	13	0.0	25,734	72.7
85 - 89	21,847	13,515	61.9	7,902	36.2	187	0.9	231	1.1	12	0.1	15,769	72.2
90 - 94	10,050	7,556	75.2	2,320	23.1	73	0.7	99	1.0	2	0.0	7,140	71.0
95 - 99	2,569	2,226	86.6	303	11.8	13	0.5	27	1.1	0	0.0	1,801	70.1
100+	488	429	87.9	44	9.0	2	0.4	13	2.7	0	0.0	333	68.2
Unknown	10,866	6,361	58.5	2,990	27.5	227	2.1	1,280	11.8	8	0.1	2,403	22.1
<b>Total</b>	<b>1,461,735</b>	<b>643,421</b>	<b>44.0</b>	<b>640,165</b>	<b>43.8</b>	<b>19,421</b>	<b>1.3</b>	<b>157,839</b>	<b>10.8</b>	<b>889</b>	<b>0.1</b>	<b>743,119</b>	<b>50.8</b>

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

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

**2004 Full-year returns**

**Age Category Distribution**

AGE	Number of Returns	Adjusted Gross Income	Wages, Salaries, Tips	Taxable Dividends and Interest	Business Income	Capital Gains	Taxable Pensions	Schedule E Income <sup>1</sup>	Farm Income	All Other Income <sup>2</sup>	Adjustments
0 - 4	189	1,357	53	288	19	820	15	112	0	53	4
5 - 9	1,161	6,129	576	1,703	15	2,512	163	1,029	0	150	20
10 - 14	3,103	13,167	2,091	4,465	122	3,713	550	2,146	25	131	76
15 - 19	49,056	234,927	200,603	11,688	1,344	9,460	1,979	8,014	90	2,554	805
20 - 24	146,187	1,840,744	1,755,240	17,347	16,390	27,237	5,134	11,353	-258	26,890	18,588
25 - 29	133,939	3,608,367	3,403,794	19,305	66,373	52,145	20,682	25,427	-1,343	66,395	44,411
30 - 34	122,229	5,037,265	4,652,680	30,183	141,635	66,481	43,184	80,200	-5,093	89,539	61,544
35 - 39	125,710	6,498,066	5,749,383	53,028	229,619	132,978	69,687	251,665	-10,199	110,118	88,214
40 - 44	130,093	7,537,390	6,438,551	102,797	306,919	284,727	98,533	374,926	-18,902	69,933	120,094
45 - 49	139,832	8,985,089	7,252,594	174,840	413,474	449,486	154,431	618,081	-27,798	122,524	172,543
50 - 54	143,680	9,618,161	7,487,176	313,716	529,057	548,090	274,790	684,833	-37,203	41,369	223,668
55 - 59	130,219	8,829,724	6,195,792	311,454	511,019	668,538	750,965	620,112	-44,055	41,374	225,475
60 - 64	93,586	6,009,602	3,241,111	320,916	320,107	583,081	1,265,652	438,291	-40,962	33,753	152,347
65 - 69	66,998	3,859,518	1,099,455	377,298	125,082	528,345	1,481,347	322,084	-34,976	29,671	68,788
70 - 74	51,041	2,483,213	366,366	273,241	53,717	367,102	1,281,129	219,015	-19,191	-30,584	27,582
75 - 79	43,492	1,924,877	153,213	294,930	20,918	291,067	1,033,767	170,026	-11,952	-15,033	12,060
80 - 84	35,400	1,409,977	53,154	275,803	8,699	205,536	747,623	126,605	-5,650	3,799	5,593
85 - 89	21,847	876,270	19,689	214,243	2,067	187,639	403,251	64,304	-3,450	-9,579	1,894
90 - 94	10,050	331,571	4,231	106,545	-333	50,992	153,573	19,019	-743	-1,292	422
95 - 99	2,569	79,825	496	29,355	0	14,012	31,698	4,890	-206	-376	45
100+	488	19,981	1,985	7,283	166	16,397	4,590	-10,314	-36	-26	64
Unknown	10,866	209,438	145,601	8,644	11,174	11,488	25,734	6,586	-1,296	4,957	3,451
<b>Total</b>	<b>1,461,735</b>	<b>69,414,656</b>	<b>48,223,833</b>	<b>2,949,071</b>	<b>2,757,585</b>	<b>4,501,849</b>	<b>7,848,477</b>	<b>4,038,403</b>	<b>-263,196</b>	<b>586,321</b>	<b>1,227,687</b>

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

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

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

**2004 Full-year returns**

**Age Category Distribution**

AGE	Number of Returns	Total Credits	Exemption Credits	Earned Income	Working Family Child Care	Retirement Income	Child and Dependent Care	Elderly or Disabled	Political Contributions	Tax Paid to Other States	Other Credits
0 - 4	189	1	0	0	0	0	0	0	0	1	0
5 - 9	1,161	32	3	0	0	0	0	0	0	27	2
10 - 14	3,103	19	6	0	0	0	0	0	1	10	2
15 - 19	49,056	1,302	1,112	41	17	0	7	0	6	99	21
20 - 24	146,187	20,839	17,087	1,124	1,661	0	617	0	47	152	151
25 - 29	133,939	43,053	32,018	2,156	5,673	1	2,091	0	147	449	518
30 - 34	122,229	53,561	41,029	2,109	5,582	0	2,243	0	300	1,079	1,219
35 - 39	125,710	63,304	49,777	2,085	4,246	0	1,824	0	442	2,731	2,198
40 - 44	130,093	65,079	52,796	1,879	2,579	1	1,164	0	551	3,379	2,730
45 - 49	139,832	63,951	52,532	1,351	1,124	2	558	0	770	4,000	3,613
50 - 54	143,680	57,307	47,084	784	335	7	212	0	1,071	3,160	4,652
55 - 59	130,219	46,191	36,843	387	103	30	81	1	1,146	2,679	4,920
60 - 64	93,586	31,365	23,327	182	27	441	24	0	774	2,937	3,652
65 - 69	66,998	20,268	14,303	69	6	312	4	6	478	1,512	3,576
70 - 74	51,041	14,211	9,773	22	1	233	1	3	361	1,730	2,084
75 - 79	43,492	10,255	7,625	10	0	183	1	3	300	635	1,496
80 - 84	35,400	7,288	5,538	3	2	144	2	1	211	573	811
85 - 89	21,847	4,323	2,923	1	2	70	1	1	95	847	383
90 - 94	10,050	1,373	1,115	0	1	28	1	1	30	115	81
95 - 99	2,569	295	238	1	0	7	0	0	4	30	15
100+	488	53	49	1	1	1	1	0	0	1	0
Unknown	10,866	2,511	2,203	51	75	11	79	0	12	38	39
<b>Total</b>	<b>1,461,735</b>	<b>506,583</b>	<b>397,382</b>	<b>12,257</b>	<b>21,436</b>	<b>1,470</b>	<b>8,910</b>	<b>17</b>	<b>6,745</b>	<b>26,185</b>	<b>32,162</b>



# Tables for Part-Year Resident and Nonresident Returns

This section contains two tables summarizing Oregon adjusted gross income and tax by Oregon income range for part-year resident returns and nonresident returns.

The tables below show the AGI levels for each quintile group provided in the detailed tables.

## Part-Year Resident Returns

Quintile Group	AGI Range
First 20%	Less than \$3,400
Second 20%	\$3,400 - \$8,100
Middle 20%	\$8,100 - \$15,600
Fourth 20%	\$15,600 - \$32,300
Next 15%	\$32,300 - \$75,100
Next 4%	\$75,100 - \$157,500
Top 1%	\$157,500 +

## Nonresident Returns

Quintile Group	AGI Range
First 20%	Less than \$1,800
Second 20%	\$1,800 - \$8,100
Middle 20%	\$8,100 - \$22,700
Fourth 20%	\$22,700 - \$45,500
Next 15%	\$45,500 - \$90,600
Next 4%	\$90,600 - \$215,500
Top 1%	\$215,500 +





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

**All 2004 Part-year returns**

<b>AGI Category Distribution</b>											
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,521	2,950	-17,299	345	1	4,023	36	124	3	0	3
0-5	16,544	23,624	39,448	873	997	2,257	12,819	26,995	1,833	624	1,219
5-10	12,275	19,809	89,958	436	2,969	2,858	18,955	66,883	4,798	1,359	3,477
10-15	8,218	14,823	101,389	240	4,315	3,569	18,009	76,791	5,810	1,317	4,532
15-20	5,700	10,976	98,808	273	4,750	3,304	16,296	75,288	5,880	1,081	4,828
20-25	4,071	8,359	91,020	232	4,762	3,418	14,692	68,982	5,505	896	4,634
25-30	3,012	6,499	82,405	168	4,367	2,862	13,078	62,566	5,057	705	4,362
30-35	2,487	5,553	80,748	252	4,288	2,691	12,609	61,753	5,052	605	4,450
35-40	1,984	4,441	74,092	140	4,036	1,910	11,367	57,073	4,704	503	4,203
40-45	1,519	3,559	64,446	79	3,324	1,704	9,500	50,065	4,163	436	3,727
45-50	1,285	3,087	60,985	97	2,981	1,435	9,572	47,263	3,950	381	3,569
50-60	1,888	4,659	103,223	230	4,719	2,542	15,143	81,077	6,809	625	6,184
60-70	1,326	3,405	85,751	174	3,585	1,855	12,288	68,206	5,777	440	5,337
70-80	931	2,470	69,497	175	2,626	1,355	9,899	55,823	4,761	355	4,406
80-90	600	1,655	50,918	108	1,740	1,027	7,127	41,142	3,528	230	3,298
90-100	469	1,288	44,268	71	1,349	662	6,403	35,924	3,064	203	2,861
100-250	1,537	4,257	214,653	743	4,625	3,090	24,495	183,253	15,927	729	15,198
250-500	188	481	62,519	202	576	374	4,654	57,117	5,005	230	4,776
500 +	77	188	156,496	525	250	1,184	5,820	149,767	10,172	574	9,598
<b>Quintile Distribution</b>											
First 20%	13,126	19,340	1,498	1,156	468	5,600	7,497	12,512	841	285	562
Second 20%	13,128	20,166	73,653	362	2,143	2,430	17,072	53,738	3,762	1,165	2,622
Middle 20%	13,124	23,212	150,894	440	6,254	5,123	27,424	114,048	8,575	1,990	6,645
Fourth 20%	13,127	26,918	295,957	709	15,206	10,377	47,668	224,903	17,957	2,825	15,195
Next 15%	9,846	23,487	470,743	995	22,463	11,524	70,374	368,050	30,768	2,904	27,866
Next 4%	2,625	7,208	266,118	527	7,722	4,653	35,088	219,203	18,855	1,114	17,741
Top 1%	656	1,752	294,461	1,177	2,004	2,414	17,638	273,637	21,040	1,011	20,029
<b>Total</b>	<b>65,632</b>	<b>122,083</b>	<b>1,553,325</b>	<b>5,365</b>	<b>56,260</b>	<b>42,121</b>	<b>222,762</b>	<b>1,266,091</b>	<b>101,799</b>	<b>11,295</b>	<b>90,661</b>

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

**All 2004 Part-year returns**

<b>AGI Category Distribution</b>													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	1,521	1.9	-11,374	227	1	2,645	24	81	2	0	2	NA	2.2
0-5	16,544	1.4	2,385	53	60	136	775	1,632	111	38	74	3.1	4.5
5-10	12,275	1.6	7,329	36	242	233	1,544	5,449	391	111	283	3.9	5.2
10-15	8,218	1.8	12,338	29	525	434	2,191	9,344	707	160	552	4.5	5.9
15-20	5,700	1.9	17,335	48	833	580	2,859	13,209	1,032	190	847	4.9	6.4
20-25	4,071	2.1	22,358	57	1,170	840	3,609	16,945	1,352	220	1,138	5.1	6.7
25-30	3,012	2.2	27,359	56	1,450	950	4,342	20,772	1,679	234	1,448	5.3	7.0
30-35	2,487	2.2	32,468	102	1,724	1,082	5,070	24,830	2,031	243	1,789	5.5	7.2
35-40	1,984	2.2	37,345	71	2,035	963	5,729	28,767	2,371	254	2,118	5.7	7.4
40-45	1,519	2.3	42,427	52	2,189	1,122	6,254	32,959	2,741	287	2,454	5.8	7.4
45-50	1,285	2.4	47,459	75	2,320	1,117	7,449	36,780	3,074	297	2,777	5.9	7.6
50-60	1,888	2.5	54,673	122	2,500	1,347	8,021	42,943	3,606	331	3,275	6.0	7.6
60-70	1,326	2.6	64,669	131	2,704	1,399	9,267	51,437	4,357	332	4,025	6.2	7.8
70-80	931	2.7	74,648	188	2,820	1,455	10,633	59,960	5,114	382	4,733	6.3	7.9
80-90	600	2.8	84,864	180	2,899	1,712	11,879	68,571	5,879	383	5,496	6.5	8.0
90-100	469	2.7	94,387	151	2,877	1,412	13,653	76,596	6,534	433	6,100	6.5	8.0
100-250	1,537	2.8	139,657	483	3,009	2,010	15,937	119,228	10,363	474	9,888	7.1	8.3
250-500	188	2.6	332,547	1,077	3,064	1,991	24,755	303,815	26,624	1,222	25,402	7.6	8.4
500 +	77	2.4	2,032,416	6,822	3,251	15,375	75,585	1,945,028	132,101	7,457	124,644	6.1	6.4
<b>Quintile Distribution</b>													
First 20%	13,126	1.5	114	88	36	427	571	953	64	22	43	37.5	4.5
Second 20%	13,128	1.5	5,610	28	163	185	1,300	4,093	287	89	200	3.6	4.9
Middle 20%	13,124	1.8	11,498	34	477	390	2,090	8,690	653	152	506	4.4	5.8
Fourth 20%	13,127	2.1	22,546	54	1,158	791	3,631	17,133	1,368	215	1,158	5.1	6.8
Next 15%	9,846	2.4	47,811	101	2,282	1,170	7,147	37,381	3,125	295	2,830	5.9	7.6
Next 4%	2,625	2.7	101,378	201	2,942	1,773	13,367	83,506	7,183	424	6,759	6.7	8.1
Top 1%	656	2.7	448,873	1,794	3,055	3,680	26,887	417,130	32,073	1,541	30,532	6.8	7.3
<b>Total</b>	<b>65,632</b>	<b>1.9</b>	<b>23,667</b>	<b>82</b>	<b>857</b>	<b>642</b>	<b>3,394</b>	<b>19,291</b>	<b>1,551</b>	<b>172</b>	<b>1,381</b>	<b>5.8</b>	<b>7.2</b>

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

**All 2004 Nonresident returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	6,059	13,756	-395,498	29,781	14	36,444	182	1,144	99	5	94
0-5	34,584	66,244	60,774	5,495	1,847	6,957	31,784	43,416	2,320	888	1,443
5-10	14,085	28,723	102,084	488	3,164	4,219	27,272	73,056	4,155	1,396	2,787
10-15	9,352	20,876	116,055	454	3,969	8,245	28,917	84,830	5,435	1,603	3,877
15-20	7,825	18,081	136,165	402	5,012	7,421	28,600	99,192	6,811	1,787	5,087
20-25	6,653	15,812	149,499	170	6,210	6,191	27,521	111,625	8,140	1,822	6,369
25-30	6,042	14,855	165,975	327	7,548	5,836	29,271	124,789	9,456	1,831	7,670
30-35	5,895	14,863	191,329	66	9,032	12,909	32,017	144,536	11,224	1,931	9,312
35-40	5,100	13,082	190,940	89	9,358	5,644	32,142	144,519	11,438	1,727	9,721
40-45	4,633	12,226	196,551	64	9,403	5,904	35,941	148,727	11,941	1,694	10,253
45-50	3,965	10,780	188,011	92	8,714	4,556	32,426	142,828	11,590	1,539	10,051
50-60	6,082	16,800	332,925	149	14,902	7,581	57,181	255,453	21,018	2,618	18,402
60-70	4,219	12,167	272,844	466	11,313	5,484	44,610	212,600	17,739	2,130	15,609
70-80	2,946	8,629	219,993	539	8,511	7,883	33,926	172,157	14,506	1,620	12,886
80-90	2,009	5,918	170,232	87	6,016	3,658	25,480	135,216	11,490	1,358	10,133
90-100	1,435	4,281	135,766	126	4,416	2,626	20,511	108,528	9,276	1,014	8,262
100-250	3,941	11,386	548,506	1,194	11,209	11,880	77,140	457,247	39,808	5,924	33,885
250-500	618	1,627	210,073	196	1,358	12,377	21,322	184,080	16,358	3,610	12,748
500 +	393	896	616,839	656	812	14,247	40,713	562,540	50,506	13,969	36,538

**Quintile Distribution**

First 20%	25,171	51,287	-385,341	34,780	466	39,876	13,373	10,622	680	255	428
Second 20%	25,166	48,266	113,029	881	3,286	5,957	35,552	78,357	4,192	1,485	2,727
Middle 20%	25,165	56,668	368,502	1,078	13,332	20,734	82,447	269,447	18,043	4,914	13,277
Fourth 20%	25,168	63,460	837,684	642	39,446	33,639	145,751	632,636	49,336	8,197	41,242
Next 15%	18,875	53,418	1,172,675	1,287	48,763	28,901	191,449	909,939	75,701	9,159	66,544
Next 4%	5,033	14,680	618,427	1,255	14,778	13,081	89,408	510,169	44,194	6,137	38,057
Top 1%	1,258	3,223	884,088	917	2,737	27,874	68,973	795,314	71,165	18,317	52,849

<b>Total</b>	<b>125,836</b>	<b>291,002</b>	<b>3,609,064</b>	<b>40,841</b>	<b>122,808</b>	<b>170,062</b>	<b>626,955</b>	<b>3,206,484</b>	<b>263,312</b>	<b>48,464</b>	<b>215,124</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**All 2004 Nonresident returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	6,059	2.3	-65,275	4,915	2	6,015	30	189	16	1	16	NA	8.2
0-5	34,584	1.9	1,757	159	53	201	919	1,255	67	26	42	2.4	3.3
5-10	14,085	2.0	7,248	35	225	300	1,936	5,187	295	99	198	2.7	3.8
10-15	9,352	2.2	12,410	49	424	882	3,092	9,071	581	171	415	3.3	4.6
15-20	7,825	2.3	17,401	51	640	948	3,655	12,676	870	228	650	3.7	5.1
20-25	6,653	2.4	22,471	26	934	931	4,137	16,778	1,224	274	957	4.3	5.7
25-30	6,042	2.5	27,470	54	1,249	966	4,845	20,654	1,565	303	1,270	4.6	6.1
30-35	5,895	2.5	32,456	11	1,532	2,190	5,431	24,518	1,904	328	1,580	4.9	6.4
35-40	5,100	2.6	37,439	18	1,835	1,107	6,302	28,337	2,243	339	1,906	5.1	6.7
40-45	4,633	2.6	42,424	14	2,030	1,274	7,758	32,102	2,577	366	2,213	5.2	6.9
45-50	3,965	2.7	47,418	23	2,198	1,149	8,178	36,022	2,923	388	2,535	5.3	7.0
50-60	6,082	2.8	54,739	25	2,450	1,246	9,402	42,001	3,456	430	3,026	5.5	7.2
60-70	4,219	2.9	64,670	110	2,682	1,300	10,574	50,391	4,205	505	3,700	5.7	7.3
70-80	2,946	2.9	74,675	183	2,889	2,676	11,516	58,438	4,924	550	4,374	5.9	7.5
80-90	2,009	2.9	84,735	43	2,995	1,821	12,683	67,305	5,720	676	5,044	6.0	7.5
90-100	1,435	3.0	94,611	88	3,077	1,830	14,293	75,629	6,464	706	5,757	6.1	7.6
100-250	3,941	2.9	139,179	303	2,844	3,015	19,574	116,023	10,101	1,503	8,598	6.2	7.4
250-500	618	2.6	339,924	317	2,198	20,027	34,501	297,865	26,470	5,841	20,628	6.1	6.9
500 +	393	2.3	1,569,565	1,670	2,066	36,251	103,596	1,431,399	128,515	35,544	92,971	5.9	6.5

**Quintile Distribution**

First 20%	25,171	2.0	-15,309	1,382	19	1,584	531	422	27	10	17	NA	4.0
Second 20%	25,166	1.9	4,491	35	131	237	1,413	3,114	167	59	108	2.4	3.5
Middle 20%	25,165	2.3	14,643	43	530	824	3,276	10,707	717	195	528	3.6	4.9
Fourth 20%	25,168	2.5	33,284	26	1,567	1,337	5,791	25,137	1,960	326	1,639	4.9	6.5
Next 15%	18,875	2.8	62,129	68	2,584	1,531	10,143	48,209	4,011	485	3,526	5.7	7.3
Next 4%	5,033	2.9	122,874	249	2,936	2,599	17,764	101,365	8,781	1,219	7,562	6.2	7.5
Top 1%	1,258	2.6	702,773	729	2,176	22,158	54,828	632,205	56,570	14,560	42,010	6.0	6.6

<b>Total</b>	<b>125,836</b>	<b>2.3</b>	<b>28,681</b>	<b>325</b>	<b>976</b>	<b>1,352</b>	<b>4,982</b>	<b>25,481</b>	<b>2,093</b>	<b>385</b>	<b>1,710</b>	<b>6.0</b>	<b>6.7</b>
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## **Tables for Returns by County**

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



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

**All 2004 returns**

<b>County Distribution</b>											
County	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Baker	6,422	13,033	203,292	754	8,407	15,473	41,035	152,201	12,248	2,176	10,105
Benton	30,315	55,918	1,455,653	4,671	54,620	75,935	235,285	1,116,841	93,578	9,705	84,036
Clackamas	143,293	295,424	8,461,478	22,594	286,526	325,348	1,509,976	6,539,961	553,332	50,159	504,150
Clatsop	14,474	27,917	581,358	1,250	23,023	35,457	107,373	429,731	35,344	4,523	30,904
Columbia	19,272	41,584	878,176	889	37,095	36,133	156,255	668,087	55,206	6,508	48,783
Coos	24,851	49,137	895,589	2,701	36,442	57,693	159,935	669,076	54,454	7,585	46,997
Crook	7,938	16,773	345,828	2,975	12,404	19,442	62,125	269,132	22,238	2,765	19,519
Curry	9,668	18,490	355,797	1,237	13,578	28,599	71,007	256,294	20,936	2,961	18,020
Deschutes	62,337	124,183	2,901,408	12,276	103,259	147,240	583,978	2,173,375	180,974	20,796	160,716
Douglas	41,835	85,542	1,593,955	4,062	63,647	91,349	277,646	1,210,131	98,909	14,171	84,962
Gilliam	790	1,538	28,498	41	1,291	1,933	4,945	21,501	1,749	236	1,517
Grant	2,992	5,970	99,363	365	4,165	6,524	17,728	77,338	6,256	940	5,328
Harney	2,828	5,889	82,091	142	3,608	5,298	16,147	64,896	5,145	903	4,251
Hood River	8,952	19,466	357,438	912	12,855	17,216	63,352	275,616	22,644	3,685	19,026
Jackson	81,078	161,355	3,441,154	21,537	125,755	193,130	669,581	2,568,035	212,178	26,285	186,613
Jefferson	6,051	13,948	210,318	350	7,943	26,933	38,926	145,280	11,716	2,046	9,729
Josephine	31,998	64,628	1,187,609	3,914	43,992	76,782	233,750	871,331	71,068	10,771	60,499
Klamath	24,846	51,630	910,739	4,235	36,269	53,634	166,162	694,496	56,623	8,116	48,699
Lake	2,881	5,839	83,964	325	3,698	6,039	15,880	65,090	5,208	898	4,317
Lane	139,629	268,981	6,042,740	19,880	229,816	285,754	1,079,438	4,607,339	382,025	45,301	337,874
Lincoln	18,695	35,163	709,046	2,028	28,545	53,114	143,117	507,039	41,449	5,835	35,746
Linn	44,589	94,874	1,826,167	3,361	74,991	84,355	334,480	1,374,825	112,701	15,442	97,531
Malheur	9,649	22,273	310,631	1,101	11,699	16,441	57,042	245,612	19,711	5,292	14,521
Marion	117,554	254,994	4,895,799	10,631	189,887	231,930	908,675	3,706,014	304,472	43,458	262,354
Morrow	3,965	9,846	136,396	215	5,575	6,482	23,188	109,314	8,801	1,627	7,208
Multnomah	299,063	553,061	14,275,077	35,988	542,724	529,723	2,568,966	11,071,429	928,405	97,400	833,578
Polk	25,795	54,879	1,152,654	2,649	44,970	63,541	222,682	848,143	70,028	9,007	61,227
Sherman	738	1,453	24,132	58	1,047	1,513	4,331	18,251	1,474	221	1,256
Tillamook	10,634	20,853	396,660	975	16,092	27,009	78,904	286,607	23,363	3,300	20,112
Umatilla	26,654	59,418	979,869	1,439	40,877	58,143	164,029	755,852	61,405	10,324	51,384
Union	10,253	20,958	377,323	750	15,521	21,061	66,026	288,187	23,520	3,694	19,899
Wallowa	3,092	6,028	105,266	594	4,129	7,108	20,631	80,511	6,495	992	5,518
Wasco	9,358	19,233	338,840	918	13,657	21,280	64,579	252,127	20,482	3,215	17,329
Washington	207,792	437,984	12,243,113	22,158	429,141	390,196	2,016,878	9,644,766	816,388	75,329	742,792
Wheeler	517	1,078	15,063	35	659	1,420	3,402	11,759	941	155	785
Yamhill	34,489	75,301	1,596,577	4,100	57,585	67,994	290,982	1,223,611	101,488	12,438	89,305
Clark Co., WA	54,419	132,860	2,066,272	2,952	82,112	44,458	329,254	1,655,683	135,300	14,032	121,475
Other Washington	31,051	69,529	816,854	3,116	29,560	48,500	145,340	771,991	63,449	5,574	57,945
California	23,369	45,216	749,888	7,790	15,309	39,651	121,634	684,560	54,954	26,854	28,151
Idaho	10,445	24,456	229,802	551	8,329	8,314	41,070	187,493	14,846	2,108	12,770
Other	48,632	93,064	1,215,171	32,923	35,713	115,594	220,330	1,054,186	87,658	9,511	78,272
<b>Total</b>	<b>1,653,203</b>	<b>3,359,766</b>	<b>74,577,046</b>	<b>239,442</b>	<b>2,756,515</b>	<b>3,343,740</b>	<b>13,336,065</b>	<b>57,653,710</b>	<b>4,799,161</b>	<b>566,341</b>	<b>4,245,203</b>

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

**All 2004 returns**

**County Distribution**

County	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Baker	6,422	2.0	31,656	117	1,309	2,409	6,390	23,700	1,907	339	1,574	5.0	6.6
Benton	30,315	1.8	48,018	154	1,802	2,505	7,761	36,841	3,087	320	2,772	5.8	7.5
Clackamas	143,293	2.1	59,050	158	2,000	2,271	10,538	45,641	3,862	350	3,518	6.0	7.7
Clatsop	14,474	1.9	40,166	86	1,591	2,450	7,418	29,690	2,442	313	2,135	5.3	7.2
Columbia	19,272	2.2	45,567	46	1,925	1,875	8,108	34,666	2,865	338	2,531	5.6	7.3
Coos	24,851	2.0	36,038	109	1,466	2,322	6,436	26,924	2,191	305	1,891	5.2	7.0
Crook	7,938	2.1	43,566	375	1,563	2,449	7,826	33,904	2,802	348	2,459	5.6	7.3
Curry	9,668	1.9	36,802	128	1,404	2,958	7,345	26,510	2,166	306	1,864	5.1	7.0
Deschutes	62,337	2.0	46,544	197	1,657	2,362	9,368	34,865	2,903	334	2,578	5.5	7.4
Douglas	41,835	2.0	38,101	97	1,521	2,184	6,637	28,926	2,364	339	2,031	5.3	7.0
Gilliam	790	1.9	36,073	52	1,634	2,447	6,260	27,216	2,214	299	1,920	5.3	7.1
Grant	2,992	2.0	33,210	122	1,392	2,180	5,925	25,848	2,091	314	1,781	5.4	6.9
Harney	2,828	2.1	29,028	50	1,276	1,873	5,710	22,948	1,819	319	1,503	5.2	6.6
Hood River	8,952	2.2	39,928	102	1,436	1,923	7,077	30,788	2,530	412	2,125	5.3	6.9
Jackson	81,078	2.0	42,443	266	1,551	2,382	8,259	31,674	2,617	324	2,302	5.4	7.3
Jefferson	6,051	2.3	34,758	58	1,313	4,451	6,433	24,009	1,936	338	1,608	4.6	6.7
Josephine	31,998	2.0	37,115	122	1,375	2,400	7,305	27,231	2,221	337	1,891	5.1	6.9
Klamath	24,846	2.1	36,655	171	1,460	2,159	6,688	27,952	2,279	327	1,960	5.3	7.0
Lake	2,881	2.0	29,144	113	1,284	2,096	5,512	22,593	1,808	312	1,499	5.1	6.6
Lane	139,629	1.9	43,277	142	1,646	2,047	7,731	32,997	2,736	324	2,420	5.6	7.3
Lincoln	18,695	1.9	37,927	109	1,527	2,841	7,655	27,122	2,217	312	1,912	5.0	7.1
Linn	44,589	2.1	40,956	75	1,682	1,892	7,501	30,833	2,528	346	2,187	5.3	7.1
Malheur	9,649	2.3	32,193	114	1,212	1,704	5,912	25,455	2,043	549	1,505	4.7	5.9
Marion	117,554	2.2	41,647	90	1,615	1,973	7,730	31,526	2,590	370	2,232	5.4	7.1
Morrow	3,965	2.5	34,400	54	1,406	1,635	5,848	27,570	2,220	410	1,818	5.3	6.6
Multnomah	299,063	1.8	47,733	120	1,815	1,771	8,590	37,020	3,104	326	2,787	5.8	7.5
Polk	25,795	2.1	44,685	103	1,743	2,463	8,633	32,880	2,715	349	2,374	5.3	7.2
Sherman	738	2.0	32,700	78	1,419	2,050	5,869	24,730	1,997	300	1,701	5.2	6.9
Tillamook	10,634	2.0	37,301	92	1,513	2,540	7,420	26,952	2,197	310	1,891	5.1	7.0
Umatilla	26,654	2.2	36,763	54	1,534	2,181	6,154	28,358	2,304	387	1,928	5.2	6.8
Union	10,253	2.0	36,801	73	1,514	2,054	6,440	28,108	2,294	360	1,941	5.3	6.9
Wallowa	3,092	1.9	34,045	192	1,335	2,299	6,673	26,038	2,101	321	1,785	5.2	6.9
Wasco	9,358	2.1	36,209	98	1,459	2,274	6,901	26,942	2,189	344	1,852	5.1	6.9
Washington	207,792	2.1	58,920	107	2,065	1,878	9,706	46,416	3,929	363	3,575	6.1	7.7
Wheeler	517	2.1	29,136	68	1,274	2,747	6,580	22,745	1,820	301	1,519	5.2	6.7
Yamhill	34,489	2.2	46,292	119	1,670	1,972	8,437	35,478	2,943	361	2,589	5.6	7.3
Clark Co., WA	54,419	2.4	37,970	54	1,509	817	6,050	30,425	2,486	258	2,232	5.9	7.3
Other Washington	31,051	2.2	26,307	100	952	1,562	4,681	24,862	2,043	180	1,866	7.1	7.5
California	23,369	1.9	32,089	333	655	1,697	5,205	29,294	2,352	1,149	1,205	3.8	4.1
Idaho	10,445	2.3	22,001	53	797	796	3,932	17,951	1,421	202	1,223	5.6	6.8
Other	48,632	1.9	24,987	677	734	2,377	4,531	21,677	1,803	196	1,610	6.4	7.4
<b>Total</b>	<b>1,653,203</b>	<b>2.0</b>	<b>45,111</b>	<b>145</b>	<b>1,667</b>	<b>2,023</b>	<b>8,067</b>	<b>34,874</b>	<b>2,903</b>	<b>343</b>	<b>2,568</b>	<b>5.7</b>	<b>7.4</b>



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

**All 2004 returns**

<b>County Distribution</b>																	
County	Number of Returns	Single		Joint		Separate		Head Household		Itemized		Full-Year		Part-Year		Nonresident	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Baker	6,422	2,525	39.3	3,312	51.6	83	1.3	498	7.8	2,926	45.6	6,250	97.3	149	2.3	23	0.4
Benton	30,315	15,088	49.8	12,717	41.9	371	1.2	2,119	7.0	14,311	47.2	29,123	96.1	762	2.5	430	1.4
Clackamas	143,293	60,166	42.0	67,806	47.3	1,860	1.3	13,367	9.3	82,506	57.6	140,130	97.8	2,632	1.8	531	0.4
Clatsop	14,474	6,515	45.0	6,256	43.2	220	1.5	1,473	10.2	6,933	47.9	13,946	96.4	376	2.6	152	1.1
Columbia	19,272	7,179	37.3	9,939	51.6	268	1.4	1,878	9.7	10,845	56.3	18,866	97.9	323	1.7	83	0.4
Coos	24,851	10,225	41.1	11,622	46.8	355	1.4	2,628	10.6	11,174	45.0	24,050	96.8	640	2.6	161	0.6
Crook	7,938	2,784	35.1	4,264	53.7	124	1.6	760	9.6	4,178	52.6	7,761	97.8	154	1.9	23	0.3
Curry	9,668	3,970	41.1	4,764	49.3	115	1.2	813	8.4	4,603	47.6	9,232	95.5	355	3.7	81	0.8
Deschutes	62,337	25,972	41.7	29,895	48.0	905	1.5	5,532	8.9	34,637	55.6	59,601	95.6	2,392	3.8	344	0.6
Douglas	41,835	16,011	38.3	20,538	49.1	582	1.4	4,678	11.2	19,079	45.6	40,741	97.4	955	2.3	139	0.3
Gilliam	790	326	41.3	400	50.6	10	1.3	53	6.7	344	43.5	780	98.7	10	1.3	0	0.0
Grant	2,992	1,206	40.3	1,509	50.4	42	1.4	233	7.8	1,305	43.6	2,921	97.6	60	2.0	11	0.4
Harney	2,828	1,083	38.3	1,429	50.5	38	1.3	277	9.8	1,178	41.7	2,755	97.4	66	2.3	7	0.2
Hood River	8,952	3,644	40.7	4,231	47.3	106	1.2	962	10.7	3,970	44.3	8,672	96.9	220	2.5	60	0.7
Jackson	81,078	34,750	42.9	36,271	44.7	1,116	1.4	8,898	11.0	40,635	50.1	78,533	96.9	2,186	2.7	359	0.4
Jefferson	6,051	2,104	34.8	2,734	45.2	85	1.4	1,121	18.5	2,397	39.6	5,932	98.0	105	1.7	14	0.2
Josephine	31,998	12,634	39.5	15,514	48.5	438	1.4	3,390	10.6	15,604	48.8	30,970	96.8	885	2.8	143	0.4
Klamath	24,846	9,626	38.7	11,941	48.1	364	1.5	2,906	11.7	11,093	44.6	23,998	96.6	670	2.7	178	0.7
Lake	2,881	1,106	38.4	1,486	51.6	42	1.5	243	8.4	1,078	37.4	2,794	97.0	57	2.0	30	1.0
Lane	139,629	63,998	45.8	59,400	42.5	1,819	1.3	14,329	10.3	67,663	48.5	135,550	97.1	3,317	2.4	762	0.5
Lincoln	18,695	8,229	44.0	8,230	44.0	244	1.3	1,986	10.6	9,287	49.7	17,994	96.3	604	3.2	97	0.5
Linn	44,589	17,069	38.3	22,236	49.9	550	1.2	4,708	10.6	22,782	51.1	43,749	98.1	710	1.6	130	0.3
Malheur	9,649	3,414	35.4	4,805	49.8	95	1.0	1,326	13.7	3,859	40.0	9,314	96.5	205	2.1	130	1.3
Marion	117,554	47,890	40.7	51,710	44.0	1,561	1.3	16,332	13.9	57,761	49.1	115,434	98.2	1,789	1.5	331	0.3
Morrow	3,965	1,296	32.7	2,029	51.2	42	1.1	593	15.0	1,618	40.8	3,890	98.1	65	1.6	10	0.3
Multnomah	299,063	157,692	52.7	104,197	34.8	4,090	1.4	32,910	11.0	148,354	49.6	288,786	96.6	8,634	2.9	1,643	0.5
Polk	25,795	10,009	38.8	12,723	49.3	340	1.3	2,707	10.5	14,059	54.5	25,179	97.6	522	2.0	94	0.4
Sherman	738	306	41.5	347	47.0	12	1.6	73	9.9	293	39.7	727	98.5	10	1.4	1	0.1
Tillamook	10,634	4,498	42.3	5,046	47.5	127	1.2	958	9.0	5,207	49.0	10,363	97.5	211	2.0	60	0.6
Umatilla	26,654	9,981	37.4	12,230	45.9	381	1.4	4,042	15.2	11,237	42.2	25,992	97.5	554	2.1	108	0.4
Union	10,253	4,210	41.1	5,055	49.3	116	1.1	870	8.5	4,781	46.6	9,976	97.3	219	2.1	58	0.6
Wallowa	3,092	1,255	40.6	1,598	51.7	35	1.1	203	6.6	1,494	48.3	3,007	97.3	69	2.2	16	0.5
Wasco	9,358	3,732	39.9	4,396	47.0	113	1.2	1,113	11.9	4,433	47.4	9,125	97.5	160	1.7	73	0.8
Washington	207,792	89,261	43.0	94,436	45.4	2,760	1.3	21,204	10.2	114,054	54.9	200,451	96.5	6,296	3.0	1,045	0.5
Wheeler	517	169	32.7	308	59.6	7	1.4	33	6.4	227	43.9	504	97.5	9	1.7	4	0.8
Yamhill	34,489	13,260	38.4	16,739	48.5	492	1.4	3,977	11.5	17,799	51.6	33,755	97.9	618	1.8	116	0.3
Clark Co., WA	54,419	17,428	32.0	30,662	56.3	666	1.2	5,636	10.4	33,251	61.1	2,212	4.1	2,984	5.5	49,223	90.5
Other Washington	31,051	11,363	36.6	16,754	54.0	500	1.6	2,416	7.8	16,767	54.0	3,138	10.1	4,834	15.6	23,079	74.3
California	23,369	10,747	46.0	10,393	44.5	802	3.4	1,418	6.1	12,196	52.2	4,083	17.5	4,780	20.5	14,506	62.1
Idaho	10,445	3,569	34.2	5,824	55.8	104	1.0	943	9.0	5,314	50.9	985	9.4	1,497	14.3	7,963	76.2
Other	48,632	23,303	47.9	21,280	43.8	1,586	3.3	2,448	5.0	21,592	44.4	10,466	21.5	14,548	29.9	23,618	48.6
<b>Total</b>	<b>1,653,203</b>	<b>719,593</b>	<b>43.5</b>	<b>737,026</b>	<b>44.6</b>	<b>23,566</b>	<b>1.4</b>	<b>172,054</b>	<b>10.4</b>	<b>842,824</b>	<b>51.0</b>	<b>1,461,735</b>	<b>88.4</b>	<b>65,632</b>	<b>4.0</b>	<b>125,836</b>	<b>7.6</b>

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

**2004 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	Taxable Pensions	Schedule E Income <sup>1</sup>	Farm Income	All Other Income <sup>2</sup>	Adjustments
Baker	6,250	201,458	133,398	11,320	4,973	17,568	38,711	7,760	-5,995	-1,881	4,396
Benton	29,123	1,437,820	965,346	78,108	48,777	105,807	199,504	53,271	-5,159	17,025	24,858
Clackamas	140,130	8,379,066	5,827,189	318,337	321,408	584,175	840,571	543,098	-29,642	117,517	143,587
Clatsop	13,946	573,662	346,947	24,505	33,620	39,079	89,855	47,174	-1,434	7,269	13,355
Columbia	18,866	869,267	672,700	20,435	17,198	32,341	104,732	26,514	-6,163	12,432	10,922
Coos	24,050	884,836	555,459	38,789	54,127	54,474	150,693	43,880	-5,217	12,136	19,505
Crook	7,761	343,266	202,784	17,333	13,356	29,756	46,331	50,254	-8,309	-3,100	5,139
Curry	9,232	349,493	167,184	24,709	19,829	33,285	78,740	29,579	-1,168	4,355	7,019
Deschutes	59,601	2,843,022	1,689,614	144,875	168,940	270,595	386,243	260,561	-22,880	15,518	70,444
Douglas	40,741	1,578,883	1,045,023	64,087	58,924	131,335	239,166	70,598	-15,946	9,330	23,634
Gilliam	780	28,348	19,230	1,338	554	2,402	3,926	1,876	-304	-36	637
Grant	2,921	98,624	67,321	5,426	2,433	8,498	15,487	6,416	-3,978	-1,196	1,783
Harney	2,755	80,800	64,081	3,280	1,876	8,305	12,976	1,111	-5,655	-3,622	1,553
Hood River	8,672	352,262	232,150	17,079	17,071	29,666	40,696	22,393	-2,614	3,436	7,614
Jackson	78,533	3,395,212	2,120,290	168,463	199,684	246,814	470,315	239,151	-16,801	38,341	71,046
Jefferson	5,932	208,340	151,318	8,182	5,304	11,681	25,299	9,641	-1,617	1,402	2,870
Josephine	30,970	1,172,498	668,001	60,002	64,297	85,265	208,486	100,241	-6,115	16,331	24,011
Klamath	23,998	896,977	636,323	35,948	32,655	61,159	132,860	29,345	-13,358	-1,554	16,401
Lake	2,794	82,647	59,384	3,710	2,158	6,242	14,974	2,528	-2,757	-1,841	1,752
Lane	135,550	5,977,556	3,966,710	266,209	225,792	392,776	755,101	445,336	-16,436	51,843	109,775
Lincoln	17,994	698,860	393,322	36,628	48,027	51,218	141,515	37,063	-1,875	8,387	15,427
Linn	43,749	1,813,766	1,326,567	59,107	51,518	73,078	224,982	83,505	-6,411	27,166	25,746
Malheur	9,314	305,990	216,567	14,500	14,731	24,802	41,705	14,522	-8,909	-6,172	5,756
Marion	115,434	4,862,521	3,426,502	180,655	151,980	250,584	654,592	240,499	-10,267	40,350	72,374
Morrow	3,890	134,768	108,557	3,521	3,167	5,729	14,868	4,702	-1,151	-2,351	2,274
Multnomah	288,786	14,003,341	10,044,756	616,870	585,470	919,197	1,265,690	771,756	-7,197	63,641	256,842
Polk	25,179	1,140,957	781,359	43,910	38,369	68,254	179,476	33,485	-6,258	20,566	18,205
Sherman	727	23,946	13,501	1,145	503	1,560	3,692	2,978	1,570	-117	885
Tillamook	10,363	392,278	234,993	18,977	21,060	30,597	74,697	16,267	437	4,587	9,338
Umatilla	25,992	968,299	749,212	26,917	33,308	29,635	117,525	39,951	-11,431	42	16,860
Union	9,976	372,623	266,205	15,775	14,007	17,165	53,245	21,118	-7,978	658	7,572
Wallowa	3,007	103,778	60,416	7,147	5,533	15,748	18,327	5,501	-2,912	-2,777	3,205
Wasco	9,125	334,860	221,222	14,523	14,049	15,541	54,301	20,190	-1,871	4,054	7,149
Washington	200,451	12,035,507	9,163,119	457,950	409,049	621,252	902,077	573,553	-10,895	109,078	189,674
Wheeler	504	14,986	10,168	1,115	488	1,605	3,628	309	-1,155	-871	301
Yamhill	33,755	1,584,610	1,097,965	69,114	53,699	109,052	164,838	108,461	-13,730	18,969	23,758
Clark Co., WA	2,212	98,767	68,966	5,348	2,594	5,228	6,730	8,946	-2	2,316	1,360
Other Washington	3,138	112,131	70,280	6,817	3,186	9,100	13,473	9,668	148	1,092	1,633
California	4,083	225,149	96,553	13,387	7,188	49,114	16,678	43,368	-348	1,609	2,401
Idaho	985	32,200	19,948	1,353	1,550	5,903	3,431	1,017	-626	158	534
Other	10,466	401,285	263,201	42,176	5,130	46,264	38,340	10,818	-786	2,236	6,094
<b>Total</b>	<b>1,461,735</b>	<b>69,414,656</b>	<b>48,223,833</b>	<b>2,949,071</b>	<b>2,757,585</b>	<b>4,501,849</b>	<b>7,848,477</b>	<b>4,038,403</b>	<b>-263,196</b>	<b>586,321</b>	<b>1,227,687</b>

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

<sup>2</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 2004 Baker County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	207	388	-8,756	145	0	340	1,216	4	0	0	0
0-5	691	600	1,820	13	4	160	1,736	655	34	16	18
5-10	773	1,051	5,741	8	48	163	2,687	3,299	194	101	96
10-15	723	1,250	9,010	38	146	539	3,386	5,547	366	175	200
15-20	557	1,126	9,692	70	202	701	2,926	6,249	427	183	252
20-25	498	1,005	11,143	21	389	838	2,592	7,516	551	174	384
25-30	477	1,104	13,083	24	480	1,176	2,932	8,744	661	198	471
30-35	337	800	10,881	38	489	990	2,127	7,416	571	128	443
35-40	303	734	11,303	34	558	1,010	2,081	7,720	604	121	483
40-45	260	646	11,030	57	600	1,091	2,151	7,355	585	113	472
45-50	228	581	10,839	24	607	908	1,837	7,555	608	101	507
50-60	386	1,005	21,127	25	1,198	1,751	3,479	14,802	1,207	181	1,025
60-70	304	846	19,634	33	1,070	1,727	3,031	13,872	1,144	154	989
70-80	227	645	17,036	37	838	1,356	2,435	12,469	1,044	112	932
80-90	123	337	10,380	16	477	502	1,320	8,097	685	62	623
90-100	91	255	8,594	11	357	468	1,245	6,534	556	47	510
100-250	211	593	28,594	54	840	1,481	3,166	23,182	2,013	225	1,788
250-500	26	67	12,141	106	104	272	688	11,185	998	85	912
500+	*	*	*	*	*	*	*	*	*	*	*

**Quintile Distribution**

First 20%	1,284	1,451	-4,537	166	18	581	4,261	1,940	107	56	53
Second 20%	1,285	2,181	15,094	88	227	795	5,637	9,354	607	290	328
Middle 20%	1,285	2,713	29,039	61	951	2,368	7,119	19,273	1,411	471	961
Fourth 20%	1,284	3,147	50,482	159	2,578	4,489	9,348	34,528	2,723	528	2,195
Next 15%	963	2,647	64,515	109	3,360	5,030	9,642	46,727	3,878	478	3,399
Next 4%	257	726	29,166	61	1,017	1,695	3,678	22,860	1,967	188	1,780
Top 1%	64	168	19,532	108	256	516	1,350	17,518	1,555	166	1,388

<b>Total</b>	<b>6,422</b>	<b>13,033</b>	<b>203,292</b>	<b>754</b>	<b>8,407</b>	<b>15,473</b>	<b>41,035</b>	<b>152,201</b>	<b>12,248</b>	<b>2,176</b>	<b>10,105</b>
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\* Summary information for this category has been combined with the previous (or following) category due to the low count.

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

**All 2004 Benton County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	409	520	-10,725	71	4	476	2,322	1	0	3	0
0-5	3,645	2,496	9,663	171	47	459	7,340	4,048	214	86	128
5-10	3,289	3,205	24,254	178	299	801	9,124	15,694	951	356	607
10-15	2,575	3,424	32,044	126	703	1,535	9,229	21,740	1,488	505	1,020
15-20	2,349	3,496	41,055	106	1,395	2,057	9,860	28,914	2,114	577	1,572
20-25	1,806	3,128	40,380	105	1,746	2,137	8,259	28,837	2,173	563	1,647
25-30	1,452	2,607	39,830	124	2,090	2,169	7,261	28,753	2,233	459	1,792
30-35	1,301	2,440	42,180	82	2,442	2,456	7,858	29,893	2,360	424	1,946
35-40	1,218	2,470	45,646	71	2,755	2,711	7,626	32,857	2,631	420	2,215
40-45	1,099	2,293	46,698	212	2,797	3,086	8,508	32,687	2,635	385	2,251
45-50	1,060	2,363	50,358	314	3,015	3,466	9,054	35,394	2,881	397	2,489
50-60	1,850	4,396	101,716	264	5,858	7,450	17,509	71,618	5,890	736	5,154
60-70	1,566	3,972	101,628	224	5,468	7,543	16,455	72,580	6,041	676	5,365
70-80	1,325	3,515	99,225	240	4,913	7,885	15,830	71,216	5,980	595	5,385
80-90	1,137	3,193	96,385	219	4,380	6,529	14,703	71,103	6,018	552	5,466
90-100	915	2,675	86,855	142	3,552	4,667	12,966	65,871	5,615	449	5,166
100-250	2,991	8,766	415,088	1,080	11,855	17,247	54,246	332,870	28,917	1,724	27,193
250-500	233	685	77,392	295	919	2,016	7,101	67,799	6,022	249	5,773
500 +	95	274	115,979	647	380	1,246	10,035	104,966	9,415	549	8,866

**Quintile Distribution**

First 20%	6,063	4,753	11,775	366	173	1,334	14,870	12,190	694	272	430
Second 20%	6,063	8,166	81,718	275	2,157	3,855	22,435	56,213	3,925	1,217	2,785
Middle 20%	6,063	11,152	176,678	418	9,518	10,017	32,666	126,378	9,871	1,951	7,992
Fourth 20%	6,063	14,420	340,293	1,096	19,090	24,536	57,754	241,217	19,885	2,426	17,463
Next 15%	4,548	12,993	445,840	1,002	17,661	25,535	65,310	338,738	28,941	2,303	26,638
Next 4%	1,212	3,547	212,319	598	4,817	7,603	25,769	174,754	15,304	752	14,552
Top 1%	303	887	187,029	917	1,205	3,056	16,482	167,351	14,959	784	14,175

<b>Total</b>	<b>30,315</b>	<b>55,918</b>	<b>1,455,653</b>	<b>4,671</b>	<b>54,620</b>	<b>75,935</b>	<b>235,285</b>	<b>1,116,841</b>	<b>93,578</b>	<b>9,705</b>	<b>84,036</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Clackamas County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	2,028	2,968	-81,745	1,650	49	2,299	21,612	8	0	4	0
0-5	12,095	8,480	30,963	257	144	841	29,469	11,921	627	245	383
5-10	11,124	12,262	82,523	452	906	2,122	39,369	49,348	2,963	1,230	1,785
10-15	10,091	15,186	125,879	421	2,565	4,591	48,085	79,240	5,351	2,095	3,404
15-20	9,408	16,357	164,296	459	4,788	6,370	50,650	108,426	7,764	2,698	5,300
20-25	8,561	15,876	192,273	447	7,728	8,906	57,690	131,735	9,873	2,876	7,254
25-30	7,877	15,054	216,432	671	10,520	9,677	49,951	149,715	11,541	2,684	8,994
30-35	7,483	14,531	242,982	396	13,462	11,794	50,997	169,366	13,352	2,462	10,979
35-40	7,048	14,454	263,988	481	15,356	14,303	55,257	181,885	14,513	2,354	12,185
40-45	6,264	13,725	265,947	490	15,134	14,188	55,421	183,354	14,752	2,217	12,547
45-50	5,701	12,852	270,528	544	15,311	17,215	57,168	183,284	14,870	2,052	12,833
50-60	10,338	25,408	567,741	941	30,918	35,874	116,201	387,992	31,778	4,085	27,694
60-70	8,768	23,010	569,067	1,037	29,098	34,061	112,779	395,688	32,793	3,750	29,042
70-80	7,397	20,134	553,706	864	26,706	31,583	105,177	392,175	32,817	3,315	29,502
80-90	6,070	17,088	514,808	944	23,010	24,944	102,983	373,949	31,588	2,806	28,782
90-100	4,605	13,208	436,537	697	17,903	18,685	75,668	325,322	27,690	2,196	25,494
100-250	15,452	45,632	2,169,654	3,457	61,096	67,183	328,508	1,717,315	149,169	8,288	140,881
250-500	2,118	6,610	708,820	1,809	8,401	10,661	75,135	616,874	54,778	1,839	52,939
500 +	865	2,589	1,167,077	6,577	3,432	10,053	77,857	1,082,365	97,114	2,964	94,149

**Quintile Distribution**

First 20%	28,658	28,377	68,643	2,494	1,773	6,432	105,284	84,167	5,092	2,084	3,113
Second 20%	28,658	50,405	550,803	1,566	19,292	23,139	166,490	369,424	27,073	8,447	19,308
Middle 20%	28,660	59,023	1,070,736	2,095	60,157	57,088	226,590	737,822	58,815	9,758	49,245
Fourth 20%	28,659	73,802	1,810,704	3,038	93,126	108,810	358,389	1,258,915	104,217	11,989	92,231
Next 15%	21,494	61,941	2,284,479	3,611	83,735	89,821	392,020	1,732,480	148,493	10,552	137,941
Next 4%	5,732	17,520	1,268,070	2,394	22,759	26,906	160,229	1,061,286	93,509	3,757	89,752
Top 1%	1,432	4,356	1,408,041	7,396	5,685	13,152	100,973	1,295,867	116,133	3,572	112,561

<b>Total</b>	<b>143,293</b>	<b>295,424</b>	<b>8,461,478</b>	<b>22,594</b>	<b>286,526</b>	<b>325,348</b>	<b>1,509,976</b>	<b>6,539,961</b>	<b>553,332</b>	<b>50,159</b>	<b>504,150</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Clatsop County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	238	406	-5,470	40	4	23	2,047	0	0	0	0
0-5	1,445	1,370	3,816	25	27	114	3,428	1,478	78	38	40
5-10	1,569	1,919	11,798	50	116	231	5,223	7,195	430	203	236
10-15	1,418	2,233	17,810	51	369	686	5,643	11,726	787	335	474
15-20	1,347	2,295	23,476	129	740	867	6,245	16,215	1,159	375	796
20-25	1,117	2,167	25,092	54	989	1,241	5,925	17,358	1,292	377	937
25-30	888	1,732	24,426	72	1,148	1,453	5,522	16,686	1,278	290	995
30-35	689	1,412	22,345	33	1,195	1,545	4,410	15,415	1,208	242	974
35-40	666	1,471	24,999	31	1,331	1,727	5,156	17,049	1,349	231	1,120
40-45	662	1,521	28,052	55	1,611	1,893	5,392	19,589	1,573	246	1,329
45-50	561	1,310	26,573	52	1,541	2,168	4,944	18,083	1,461	208	1,253
50-60	990	2,517	54,289	75	3,071	4,353	9,230	37,977	3,108	399	2,709
60-70	731	1,903	47,534	61	2,525	4,168	8,058	32,969	2,729	310	2,419
70-80	588	1,561	43,919	119	2,201	3,742	7,311	30,912	2,586	259	2,327
80-90	411	1,115	34,807	119	1,595	2,850	5,409	25,148	2,122	190	1,932
90-100	264	726	24,997	21	1,045	1,510	3,543	18,968	1,616	134	1,481
100-250	769	1,966	106,142	149	3,036	5,676	14,628	83,021	7,212	568	6,645
250-500	85	212	27,628	93	336	743	2,978	23,686	2,103	81	2,022
500 +	36	81	39,126	23	144	467	2,280	36,257	3,251	37	3,214

**Quintile Distribution**

First 20%	2,894	3,193	6,766	90	101	309	9,330	6,565	377	179	202
Second 20%	2,895	4,656	40,212	172	986	1,510	12,173	26,860	1,844	710	1,171
Middle 20%	2,895	5,641	75,373	192	3,444	4,269	16,709	52,052	3,965	964	3,039
Fourth 20%	2,895	6,827	134,196	211	7,579	10,181	24,848	92,801	7,498	1,086	6,416
Next 15%	2,172	5,766	169,278	340	8,064	13,418	27,125	121,391	10,197	985	9,212
Next 4%	579	1,488	83,232	128	2,279	4,416	11,447	65,287	5,681	447	5,233
Top 1%	144	346	72,302	117	572	1,355	5,740	64,775	5,782	151	5,631

<b>Total</b>	<b>14,474</b>	<b>27,917</b>	<b>581,358</b>	<b>1,250</b>	<b>23,023</b>	<b>35,457</b>	<b>107,373</b>	<b>429,731</b>	<b>35,344</b>	<b>4,523</b>	<b>30,904</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Columbia County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	232	394	-11,159	13	1	38	2,369	1	0	0	0
0-5	1,540	1,281	4,032	43	10	129	3,791	1,518	79	36	43
5-10	1,599	1,945	11,893	40	118	299	5,389	7,096	422	187	238
10-15	1,470	2,368	18,304	36	333	655	5,982	11,836	786	348	459
15-20	1,294	2,299	22,575	72	613	947	6,486	15,142	1,070	390	707
20-25	1,114	2,112	25,040	46	975	1,017	6,174	17,235	1,281	353	940
25-30	997	1,987	27,414	45	1,271	1,459	6,111	18,924	1,444	336	1,117
30-35	946	1,993	30,749	36	1,561	1,483	6,371	21,500	1,677	328	1,358
35-40	998	2,275	37,408	43	2,004	1,582	7,199	26,814	2,123	380	1,746
40-45	978	2,356	41,558	52	2,277	2,411	7,879	29,221	2,344	375	1,970
45-50	918	2,318	43,592	38	2,338	2,432	8,358	30,707	2,487	367	2,120
50-60	1,669	4,410	91,515	67	5,039	4,716	15,831	66,169	5,426	696	4,733
60-70	1,483	4,102	96,031	72	5,012	4,768	16,526	69,881	5,791	654	5,137
70-80	1,184	3,519	88,386	59	4,330	3,812	14,217	66,138	5,544	568	4,975
80-90	824	2,420	69,796	32	3,191	2,525	10,497	53,617	4,536	400	4,136
90-100	589	1,729	55,765	31	2,312	1,710	8,122	43,652	3,721	295	3,425
100-250	1,343	3,820	172,070	125	5,334	5,411	22,117	139,339	12,070	695	11,374
250-500	63	170	21,083	18	252	433	1,442	18,973	1,686	43	1,643
500 +	31	86	32,124	21	124	308	1,390	30,324	2,718	55	2,663

**Quintile Distribution**

First 20%	3,854	4,337	9,981	112	211	645	13,425	11,869	712	318	401
Second 20%	3,855	6,976	72,734	153	2,376	2,990	19,552	49,237	3,555	1,148	2,466
Middle 20%	3,854	8,670	143,307	170	7,565	7,301	28,294	101,055	8,001	1,425	6,592
Fourth 20%	3,855	10,376	225,637	171	12,046	11,565	39,147	163,434	13,462	1,641	11,824
Next 15%	2,891	8,547	250,981	143	11,067	8,970	37,887	193,255	16,382	1,423	14,958
Next 4%	771	2,158	102,087	75	3,068	3,259	13,277	82,563	7,159	389	6,770
Top 1%	192	520	73,448	65	762	1,403	4,673	66,674	5,935	164	5,771

<b>Total</b>	<b>19,272</b>	<b>41,584</b>	<b>878,176</b>	<b>889</b>	<b>37,095</b>	<b>36,133</b>	<b>156,255</b>	<b>668,087</b>	<b>55,206</b>	<b>6,508</b>	<b>48,783</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Coos County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	432	768	-13,006	602	1	204	3,079	62	5	1	4
0-5	2,410	2,655	6,327	69	22	238	6,038	2,293	123	71	54
5-10	2,920	3,962	21,754	107	174	505	9,514	12,871	766	403	380
10-15	2,731	4,603	34,108	128	583	1,368	11,778	21,786	1,437	670	801
15-20	2,617	4,859	45,441	66	1,212	2,570	12,197	30,775	2,160	814	1,391
20-25	1,900	3,786	42,511	163	1,527	2,732	10,049	29,079	2,141	635	1,522
25-30	1,505	3,064	41,275	109	1,854	2,586	8,218	29,228	2,226	539	1,696
30-35	1,338	2,895	43,459	40	2,232	3,088	8,010	30,606	2,382	474	1,911
35-40	1,217	2,728	45,449	63	2,494	3,909	8,510	31,042	2,445	431	2,017
40-45	1,092	2,551	46,365	73	2,656	3,452	7,541	32,996	2,646	416	2,231
45-50	932	2,306	44,168	61	2,589	3,180	7,323	31,290	2,529	368	2,161
50-60	1,549	3,859	84,828	373	5,092	7,359	13,074	59,980	4,904	613	4,291
60-70	1,188	3,146	76,933	173	4,220	6,599	11,731	54,713	4,528	511	4,017
70-80	835	2,244	62,342	60	3,164	5,220	9,137	45,075	3,771	375	3,396
80-90	605	1,598	51,141	73	2,352	3,458	7,165	38,240	3,231	280	2,952
90-100	397	1,076	37,569	72	1,571	2,621	5,203	28,292	2,410	192	2,218
100-250	994	2,559	138,592	231	3,949	6,534	15,540	112,827	9,811	561	9,250
250-500	134	343	44,291	153	532	1,335	3,316	39,262	3,478	136	3,341
500 +	55	135	42,041	85	218	736	2,513	38,659	3,462	99	3,363

**Quintile Distribution**

First 20%	4,970	6,200	7,736	757	121	763	15,777	10,662	611	329	293
Second 20%	4,970	8,427	65,001	192	1,241	2,671	21,019	42,406	2,835	1,250	1,650
Middle 20%	4,971	9,907	117,832	313	4,615	7,654	26,489	81,479	6,065	1,690	4,422
Fourth 20%	4,970	11,592	208,459	554	11,833	16,502	35,581	146,306	11,696	1,858	9,843
Next 15%	3,728	9,816	265,792	393	13,700	21,116	38,959	192,949	16,109	1,632	14,477
Next 4%	994	2,583	130,727	250	3,948	6,604	14,985	105,481	9,149	568	8,582
Top 1%	248	612	100,042	244	983	2,383	7,127	89,793	7,989	258	7,731

<b>Total</b>	<b>24,851</b>	<b>49,137</b>	<b>895,589</b>	<b>2,701</b>	<b>36,442</b>	<b>57,693</b>	<b>159,935</b>	<b>669,076</b>	<b>54,454</b>	<b>7,585</b>	<b>46,997</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Crook County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	153	289	-9,984	615	4	67	1,379	63	5	0	5
0-5	719	728	1,824	20	5	34	2,167	603	31	16	16
5-10	730	998	5,454	14	45	149	2,636	3,092	183	91	95
10-15	708	1,218	8,798	15	144	415	3,461	5,318	349	163	193
15-20	681	1,316	11,872	38	282	727	3,721	7,590	524	215	321
20-25	618	1,296	13,892	20	474	593	3,416	9,586	701	232	480
25-30	584	1,223	16,034	12	702	996	3,348	11,184	850	212	645
30-35	512	1,152	16,567	23	801	987	3,375	11,537	893	192	704
35-40	455	1,119	16,973	14	855	1,178	3,400	11,671	917	177	741
40-45	364	937	15,398	25	803	1,341	2,875	10,543	841	148	693
45-50	310	817	14,688	13	810	913	2,580	10,431	838	133	706
50-60	584	1,583	32,095	27	1,765	2,249	5,756	22,604	1,846	252	1,594
60-70	442	1,218	28,688	47	1,540	1,682	4,683	20,856	1,726	196	1,531
70-80	316	869	23,554	28	1,178	1,476	3,687	17,251	1,441	144	1,297
80-90	202	551	17,005	28	781	832	2,657	12,778	1,080	97	983
90-100	159	420	15,090	21	623	682	2,065	11,740	1,001	78	923
100-250	349	923	47,852	150	1,384	1,980	6,400	38,255	3,299	207	3,092
250-500	25	55	8,291	5	100	426	614	7,155	622	27	595
500 +	27	61	61,740	1,860	108	2,714	3,904	56,875	5,090	184	4,906

**Quintile Distribution**

First 20%	1,587	1,985	-2,856	649	53	232	6,127	3,677	215	105	114
Second 20%	1,588	2,940	24,628	56	540	1,348	8,246	15,560	1,064	449	638
Middle 20%	1,588	3,437	44,729	56	1,961	2,518	9,554	31,142	2,369	592	1,795
Fourth 20%	1,588	4,123	73,133	74	3,924	5,248	13,585	50,957	4,094	657	3,438
Next 15%	1,191	3,267	88,812	126	4,355	4,983	13,796	65,884	5,517	548	4,970
Next 4%	317	836	41,310	144	1,258	1,839	5,687	32,688	2,823	183	2,641
Top 1%	79	185	76,071	1,869	314	3,273	5,130	69,223	6,156	232	5,923

<b>Total</b>	<b>7,938</b>	<b>16,773</b>	<b>345,828</b>	<b>2,975</b>	<b>12,404</b>	<b>19,442</b>	<b>62,125</b>	<b>269,132</b>	<b>22,238</b>	<b>2,765</b>	<b>19,519</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Curry County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	252	428	-5,754	145	8	51	1,633	27	2	1	1
0-5	1,042	1,073	2,651	63	14	47	2,983	980	53	24	29
5-10	1,065	1,468	8,020	30	64	169	3,825	4,634	276	139	140
10-15	1,063	1,779	13,274	40	214	555	5,148	8,012	529	239	299
15-20	970	1,782	16,884	58	420	1,024	5,744	10,268	712	277	450
20-25	731	1,414	16,384	33	585	1,230	4,165	10,777	788	240	555
25-30	649	1,340	17,796	50	735	1,337	4,297	11,725	883	225	662
30-35	510	1,059	16,566	44	839	1,598	3,327	11,090	861	174	687
35-40	445	976	16,604	36	875	1,770	3,571	10,682	838	155	685
40-45	404	878	17,161	25	1,004	1,995	3,311	11,135	889	159	734
45-50	375	884	17,812	29	1,056	1,975	3,210	11,752	945	141	804
50-60	578	1,450	31,647	153	1,792	3,227	5,609	21,317	1,740	233	1,507
60-70	412	1,018	26,657	60	1,470	2,748	4,778	17,831	1,470	166	1,304
70-80	318	821	23,767	45	1,180	2,753	3,825	16,189	1,355	146	1,209
80-90	201	517	16,973	52	764	1,942	2,908	11,451	961	102	859
90-100	141	368	13,376	35	541	1,358	2,259	9,346	794	69	726
100-250	440	1,067	60,817	313	1,731	4,194	8,483	46,735	4,053	298	3,755
250-500	48	107	15,814	11	190	344	759	14,532	1,292	63	1,229
500 +	24	61	29,348	14	96	283	1,172	27,810	2,495	111	2,384

**Quintile Distribution**

First 20%	1,933	2,354	1,085	216	50	190	6,840	3,306	187	93	95
Second 20%	1,934	3,203	24,254	75	424	963	9,157	14,776	976	429	563
Middle 20%	1,934	3,800	44,790	139	1,594	3,317	12,013	28,926	2,124	633	1,512
Fourth 20%	1,934	4,272	79,106	164	4,437	8,466	15,339	52,001	4,132	706	3,434
Next 15%	1,450	3,690	103,508	307	5,171	11,131	17,715	70,257	5,852	644	5,207
Next 4%	387	945	52,282	276	1,519	3,525	7,506	40,012	3,466	261	3,205
Top 1%	96	226	50,772	61	382	1,007	2,437	47,016	4,199	194	4,005

<b>Total</b>	<b>9,668</b>	<b>18,490</b>	<b>355,797</b>	<b>1,237</b>	<b>13,578</b>	<b>28,599</b>	<b>71,007</b>	<b>256,294</b>	<b>20,936</b>	<b>2,961</b>	<b>18,020</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Deschutes County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,240	1,997	-53,192	2,015	18	831	12,314	298	26	4	25
0-5	5,932	5,208	15,570	152	71	378	15,326	6,162	331	152	188
5-10	5,799	7,140	43,214	224	444	980	22,221	25,728	1,557	693	898
10-15	5,514	8,764	68,772	239	1,387	2,192	24,915	43,640	2,948	1,206	1,844
15-20	5,129	8,968	89,622	205	2,650	3,509	26,140	59,597	4,262	1,486	2,902
20-25	4,570	8,522	102,492	336	3,955	4,081	26,667	69,717	5,195	1,573	3,762
25-30	3,908	7,586	107,231	358	4,937	5,156	25,263	73,291	5,618	1,339	4,338
30-35	3,381	7,050	109,684	217	5,416	5,823	25,139	74,521	5,805	1,234	4,616
35-40	3,038	6,677	113,829	296	5,965	6,920	25,772	76,291	6,025	1,083	4,951
40-45	2,595	6,047	110,101	278	5,772	7,212	24,318	73,882	5,889	1,004	4,893
45-50	2,457	5,997	116,578	234	6,239	7,578	25,196	78,433	6,321	969	5,354
50-60	4,229	10,623	231,793	800	12,476	18,055	48,907	154,539	12,591	1,713	10,878
60-70	3,469	9,229	224,558	645	11,631	15,132	45,586	153,694	12,687	1,509	11,178
70-80	2,574	6,939	192,613	523	9,292	14,283	37,626	132,726	11,082	1,155	9,926
80-90	1,917	5,256	162,491	589	7,223	11,644	31,855	113,018	9,518	890	8,628
90-100	1,387	3,846	131,436	314	5,367	8,467	23,979	93,993	7,980	663	7,317
100-250	4,240	11,665	597,167	1,960	16,622	26,156	98,358	459,937	39,923	2,469	37,454
250-500	657	1,832	223,017	1,863	2,599	5,380	25,112	192,395	17,080	692	16,388
500 +	301	837	314,430	1,028	1,195	3,464	19,284	291,515	26,134	961	25,174

**Quintile Distribution**

First 20%	12,466	13,627	663	2,365	462	2,020	47,623	29,241	1,725	770	998
Second 20%	12,469	20,838	190,655	550	5,099	7,032	60,602	124,664	8,763	3,201	5,833
Middle 20%	12,467	24,955	362,581	999	16,980	18,151	85,850	246,231	18,974	4,391	14,794
Fourth 20%	12,467	30,647	632,031	1,763	33,625	43,869	134,679	425,129	34,446	4,995	29,465
Next 15%	9,352	25,550	813,380	2,442	34,788	53,585	152,958	576,620	48,723	4,398	44,324
Next 4%	2,493	6,830	459,042	2,379	9,838	16,419	69,848	367,656	32,213	1,662	30,551
Top 1%	623	1,736	443,055	1,778	2,468	6,165	32,417	403,832	36,131	1,379	34,752

<b>Total</b>	<b>62,337</b>	<b>124,183</b>	<b>2,901,408</b>	<b>12,276</b>	<b>103,259</b>	<b>147,240</b>	<b>583,978</b>	<b>2,173,375</b>	<b>180,974</b>	<b>20,796</b>	<b>160,716</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Douglas County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	638	1,113	-24,306	401	17	985	4,875	7	0	0	0
0-5	3,878	4,069	10,158	131	34	263	9,774	3,738	198	104	95
5-10	4,586	6,201	34,365	129	285	831	15,098	20,461	1,210	618	612
10-15	4,311	7,345	53,791	111	930	2,202	17,917	34,626	2,289	1,036	1,291
15-20	3,898	7,387	67,956	122	1,721	3,898	18,840	45,122	3,149	1,228	1,983
20-25	3,248	6,377	72,669	82	2,667	4,486	16,336	50,270	3,710	1,113	2,653
25-30	2,524	5,264	69,432	124	3,047	4,970	14,583	47,787	3,627	900	2,756
30-35	2,544	5,452	82,764	149	4,239	5,787	15,168	58,553	4,571	895	3,689
35-40	2,192	5,071	82,062	97	4,428	5,402	14,212	58,611	4,637	814	3,825
40-45	2,011	4,915	85,292	140	4,727	5,997	15,140	60,864	4,864	791	4,075
45-50	1,758	4,598	83,375	128	4,648	5,922	13,965	59,474	4,796	756	4,040
50-60	2,911	7,718	159,532	275	9,172	10,630	25,266	115,078	9,405	1,232	8,173
60-70	2,179	5,901	141,075	133	7,748	9,805	20,994	102,895	8,520	955	7,564
70-80	1,602	4,452	119,644	422	6,007	8,119	17,400	88,726	7,432	751	6,681
80-90	1,016	2,852	85,956	95	3,939	5,256	12,640	64,346	5,436	514	4,921
90-100	670	1,859	63,520	121	2,630	3,640	9,149	48,294	4,110	372	3,738
100-250	1,634	4,338	221,199	593	6,472	11,045	27,971	176,365	15,295	1,385	13,910
250-500	161	421	52,782	233	643	1,232	5,080	46,060	4,090	266	3,823
500 +	74	209	132,688	575	292	879	3,238	128,855	11,571	440	11,131

**Quintile Distribution**

First 20%	8,366	10,238	13,167	646	261	1,849	27,013	19,821	1,136	583	567
Second 20%	8,368	14,759	117,492	233	2,377	5,449	36,408	76,726	5,178	2,212	3,061
Middle 20%	8,367	17,095	218,027	341	9,318	14,835	46,050	151,114	11,425	2,922	8,612
Fourth 20%	8,367	20,672	368,521	587	20,536	25,191	62,429	263,596	21,158	3,328	17,835
Next 15%	6,276	17,166	448,282	823	22,872	29,712	66,331	330,901	27,631	2,910	24,721
Next 4%	1,673	4,475	203,665	578	6,617	10,883	26,771	160,057	13,814	1,221	12,593
Top 1%	418	1,137	224,801	854	1,665	3,430	12,644	207,915	18,567	994	17,573

<b>Total</b>	<b>41,835</b>	<b>85,542</b>	<b>1,593,955</b>	<b>4,062</b>	<b>63,647</b>	<b>91,349</b>	<b>277,646</b>	<b>1,210,131</b>	<b>98,909</b>	<b>14,171</b>	<b>84,962</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Gilliam County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	24	46	-670	1	0	0	153	0	0	0	0
0-5	88	66	219	0	0	0	182	81	4	2	2
5-10	80	102	609	2	5	8	341	347	20	10	10
10-15	67	102	840	3	14	17	281	536	35	16	20
15-20	57	108	990	4	25	3	243	723	50	19	32
20-25	44	65	991	3	46	162	290	536	40	8	32
25-30	42	83	1,155	1	56	78	205	830	64	18	47
30-35	47	98	1,520	0	67	204	306	969	75	14	61
35-40	41	107	1,546	0	71	77	296	1,119	89	17	72
40-45	33	74	1,410	1	87	61	159	1,117	92	12	80
45-50	38	91	1,817	6	106	267	290	1,177	95	14	80
50-60	70	183	3,836	1	220	214	511	2,911	238	29	209
60-70	45	129	2,916	7	149	235	389	2,150	177	21	156
70-80	52	135	3,868	3	202	219	451	3,023	254	25	229
80-90	19	53	1,610	0	74	48	132	1,356	114	8	106
90-100	18	46	1,688	1	72	59	126	1,432	123	7	115
100-250	21	42	2,863	5	80	226	397	2,166	188	12	175
250-500	4	8	1,289	3	17	55	193	1,028	91	4	90
500+	*	*	*	*	*	*	*	*	*	*	*

**Quintile Distribution**

First 20%	158	161	-146	3	2	5	498	256	14	7	7
Second 20%	158	263	2,135	7	42	24	703	1,431	96	40	58
Middle 20%	158	312	4,586	4	209	472	986	3,019	233	50	184
Fourth 20%	158	392	7,750	8	449	591	1,075	5,691	463	63	400
Next 15%	119	323	8,696	10	437	511	993	6,791	568	56	512
Top 5%	32	75	3,670	6	124	246	465	2,841	245	18	227
Top 1%	7	12	1,806	3	28	84	226	1,471	130	2	128

<b>Total</b>	<b>790</b>	<b>1,538</b>	<b>28,498</b>	<b>41</b>	<b>1,291</b>	<b>1,933</b>	<b>4,945</b>	<b>21,501</b>	<b>1,749</b>	<b>236</b>	<b>1,517</b>
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\* Summary information for this category has been combined with the previous (or following) category due to the low count.

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

**All 2004 Grant County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	115	208	-4,214	75	1	27	659	1	0	0	0
0-5	313	285	829	30	5	44	857	292	15	7	9
5-10	336	395	2,522	84	26	93	1,176	1,482	89	39	52
10-15	314	525	3,957	9	69	195	1,261	2,579	170	75	97
15-20	239	453	4,160	6	108	282	1,124	2,790	194	81	120
20-25	219	438	4,922	2	189	360	1,143	3,300	242	71	172
25-30	206	433	5,643	7	233	385	1,124	4,041	307	72	236
30-35	186	407	6,045	5	296	427	1,063	4,330	338	70	269
35-40	174	408	6,532	6	345	508	957	4,768	379	64	315
40-45	111	275	4,723	9	256	368	773	3,343	267	43	225
45-50	120	300	5,700	5	331	499	930	3,988	322	50	272
50-60	190	530	10,483	33	550	697	1,485	7,785	638	86	552
60-70	128	374	8,223	3	436	516	1,128	6,153	510	64	446
70-80	120	314	8,962	7	444	837	1,245	6,489	539	53	486
80-90	80	231	6,826	12	313	384	805	5,336	452	40	412
90-100	48	137	4,556	2	192	303	546	3,517	299	25	275
100-250	80	232	11,146	20	320	403	1,022	9,422	819	76	743
250-500	13	25	8,348	50	52	195	431	7,720	675	26	649
500+	*	*	*	*	*	*	*	*	*	*	*

**Quintile Distribution**

First 20%	598	675	-2,317	120	12	95	2,102	863	48	22	27
Second 20%	599	970	7,348	83	130	456	2,478	4,686	308	138	177
Middle 20%	598	1,201	14,418	11	564	979	3,098	10,028	746	202	548
Fourth 20%	599	1,442	24,529	28	1,321	1,785	3,881	17,713	1,417	235	1,182
Next 15%	449	1,265	30,621	50	1,542	2,287	4,083	22,813	1,896	214	1,682
Next 4%	120	340	13,186	14	479	624	1,388	10,709	920	63	857
Top 1%	29	77	11,578	59	116	297	699	10,525	922	67	854

<b>Total</b>	<b>2,992</b>	<b>5,970</b>	<b>99,363</b>	<b>365</b>	<b>4,165</b>	<b>6,524</b>	<b>17,728</b>	<b>77,338</b>	<b>6,256</b>	<b>940</b>	<b>5,328</b>
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\* Summary information for this category has been combined with the previous (or following) category due to the low count.



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

**All 2004 Harney County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	128	250	-6,099	10	1	31	757	0	0	0	0
0-5	307	273	789	1	3	28	700	272	14	6	8
5-10	291	409	2,163	7	20	69	973	1,271	75	37	38
10-15	317	605	3,964	18	62	135	1,349	2,537	165	85	84
15-20	276	576	4,782	7	104	271	1,274	3,216	220	97	127
20-25	207	443	4,654	4	154	203	970	3,390	249	76	174
25-30	187	409	5,119	13	202	424	1,136	3,454	261	63	198
30-35	175	403	5,707	5	266	411	1,039	4,045	314	63	252
35-40	155	375	5,789	5	302	400	896	4,237	338	62	276
40-45	126	294	5,335	5	308	367	948	3,739	299	46	253
45-50	109	298	5,168	16	266	399	775	3,750	302	51	251
50-60	171	475	9,310	7	504	672	1,426	6,732	549	78	472
60-70	129	369	8,348	5	434	573	1,283	6,063	502	66	436
70-80	80	223	5,951	3	307	369	748	4,535	381	46	335
80-90	55	167	4,652	5	220	295	541	3,606	305	41	264
90-100	41	107	3,877	4	164	188	422	3,107	265	20	245
100-250	65	194	8,462	24	259	367	856	7,003	607	60	548
250-500	9	19	4,120	4	34	95	55	3,939	298	8	290
500+	*	*	*	*	*	*	*	*	*	*	*

**Quintile Distribution**

First 20%	565	693	-4,530	13	9	64	1,847	716	40	20	19
Second 20%	566	1,027	6,728	25	101	272	2,341	4,280	277	136	145
Middle 20%	566	1,217	12,698	19	411	730	2,873	8,843	645	204	445
Fourth 20%	566	1,352	21,730	32	1,127	1,635	3,653	15,503	1,230	218	1,012
Next 15%	424	1,200	26,745	16	1,398	1,721	3,827	19,838	1,643	225	1,418
Next 4%	113	322	11,368	32	451	657	1,269	9,027	773	65	707
Top 1%	28	78	7,353	4	110	220	337	6,690	539	35	504

<b>Total</b>	<b>2,828</b>	<b>5,889</b>	<b>82,091</b>	<b>142</b>	<b>3,608</b>	<b>5,298</b>	<b>16,147</b>	<b>64,896</b>	<b>5,145</b>	<b>903</b>	<b>4,251</b>
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\* Summary information for this category has been combined with the previous (or following) category due to the low count.

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

**All 2004 Hood River County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	168	290	-6,093	48	6	49	1,655	0	0	0	0
0-5	850	644	2,219	21	11	119	1,974	878	46	22	27
5-10	921	1,205	6,940	20	69	129	3,022	4,250	255	125	136
10-15	927	1,599	11,640	38	206	286	3,702	7,860	522	240	293
15-20	811	1,677	14,041	14	344	590	3,616	9,775	686	279	421
20-25	721	1,612	16,111	35	512	623	3,557	11,594	853	294	574
25-30	592	1,467	16,198	22	590	930	3,129	11,792	898	263	641
30-35	496	1,297	16,079	60	662	769	3,160	11,656	906	240	671
35-40	412	1,137	15,403	17	686	832	2,779	11,205	888	206	685
40-45	407	1,115	17,247	70	814	785	3,189	12,631	1,015	192	824
45-50	345	933	16,358	59	841	982	2,908	11,765	953	159	794
50-60	544	1,502	29,832	76	1,580	1,665	4,981	21,719	1,777	272	1,510
60-70	425	1,211	27,473	37	1,383	2,082	4,753	19,379	1,605	228	1,378
70-80	329	894	24,540	50	1,211	1,487	3,943	18,076	1,518	168	1,350
80-90	229	676	19,381	21	871	1,024	3,020	14,499	1,226	124	1,101
90-100	202	612	19,125	30	796	1,010	2,748	14,602	1,242	144	1,098
100-250	483	1,341	68,463	185	1,913	2,719	8,706	55,350	4,811	478	4,333
250-500	69	195	23,004	21	276	923	2,005	19,821	1,760	175	1,585
500+	21	59	19,476	88	84	213	504	18,763	1,682	78	1,604

**Quintile Distribution**

First 20%	1,789	1,899	1,617	85	67	279	6,154	4,174	242	115	131
Second 20%	1,792	3,296	25,248	54	511	826	7,345	17,238	1,170	515	682
Middle 20%	1,790	4,294	46,314	112	1,644	2,236	9,631	33,431	2,522	777	1,773
Fourth 20%	1,791	4,907	80,891	223	3,998	4,181	14,234	59,015	4,763	870	3,900
Next 15%	1,343	3,815	105,702	166	4,863	6,433	16,727	78,073	6,574	778	5,796
Next 4%	358	1,005	55,437	163	1,415	2,127	6,762	45,335	3,953	379	3,574
Top 1%	89	250	42,229	109	356	1,134	2,498	38,350	3,421	252	3,169

<b>Total</b>	<b>8,952</b>	<b>19,466</b>	<b>357,438</b>	<b>912</b>	<b>12,855</b>	<b>17,216</b>	<b>63,352</b>	<b>275,616</b>	<b>22,644</b>	<b>3,685</b>	<b>19,026</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Jackson County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,299	2,030	-44,762	1,026	16	4,653	11,637	124	9	2	8
0-5	7,755	7,420	20,450	212	90	571	20,175	7,888	420	214	207
5-10	8,458	10,782	63,209	283	544	1,451	28,676	37,782	2,263	1,128	1,195
10-15	7,930	12,871	99,173	611	1,786	3,575	34,488	63,992	4,272	1,911	2,490
15-20	7,460	13,527	130,096	584	3,621	5,467	36,545	88,369	6,268	2,378	4,091
20-25	6,370	12,384	142,941	368	5,275	6,789	34,599	99,021	7,348	2,326	5,212
25-30	5,074	10,455	139,160	278	6,067	7,438	30,787	96,715	7,372	1,875	5,570
30-35	4,539	9,712	147,207	387	7,240	8,900	32,157	100,532	7,830	1,650	6,215
35-40	3,916	8,835	146,542	404	7,626	9,930	31,410	99,369	7,847	1,482	6,378
40-45	3,399	8,062	144,351	303	7,784	10,518	29,035	98,346	7,855	1,355	6,506
45-50	3,055	7,323	144,923	516	8,077	10,053	29,233	98,816	7,978	1,209	6,779
50-60	5,295	13,529	290,036	834	15,927	22,469	57,464	196,594	16,033	2,208	13,827
60-70	4,147	10,867	268,284	871	14,083	20,431	51,012	184,920	15,293	1,779	13,514
70-80	3,083	8,224	230,431	574	11,287	17,207	41,903	161,227	13,479	1,366	12,113
80-90	2,167	5,906	183,485	518	8,281	12,777	32,039	131,461	11,100	992	10,108
90-100	1,597	4,464	151,416	447	6,226	9,063	25,179	111,529	9,491	775	8,715
100-250	4,575	12,346	636,246	2,689	18,016	30,327	93,991	497,096	43,161	2,424	40,737
250-500	664	1,822	229,062	784	2,636	6,694	21,302	199,283	17,711	467	17,244
500 +	295	796	318,904	9,848	1,173	4,817	27,949	294,969	26,448	744	25,705

**Quintile Distribution**

First 20%	16,215	18,364	26,452	1,460	493	6,381	55,557	38,044	2,204	1,106	1,139
Second 20%	16,217	27,377	232,393	1,250	5,271	9,029	73,652	153,540	10,553	4,353	6,531
Middle 20%	16,215	32,917	430,332	1,022	18,469	22,853	97,923	297,366	22,595	5,942	16,967
Fourth 20%	16,215	39,123	752,972	2,230	40,794	54,937	152,782	511,569	41,208	6,480	34,761
Next 15%	12,163	32,651	972,455	2,765	44,679	66,657	172,507	694,260	58,413	5,503	52,910
Next 4%	3,243	8,699	517,868	2,391	12,833	23,371	72,346	411,859	35,954	1,789	34,165
Top 1%	810	2,224	508,683	10,419	3,215	9,902	44,814	461,396	41,252	1,112	40,139

<b>Total</b>	<b>81,078</b>	<b>161,355</b>	<b>3,441,154</b>	<b>21,537</b>	<b>125,755</b>	<b>193,130</b>	<b>669,581</b>	<b>2,568,035</b>	<b>212,178</b>	<b>26,285</b>	<b>186,613</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Jefferson County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	111	213	-3,442	8	0	15	942	0	0	0	0
0-5	617	596	1,712	25	3	292	1,476	525	27	12	15
5-10	624	943	4,668	17	40	554	1,955	2,542	149	77	74
10-15	549	1,125	6,820	11	97	1,051	2,272	3,845	248	140	118
15-20	557	1,232	9,742	23	191	1,450	2,371	6,124	423	203	240
20-25	508	1,287	11,497	18	294	1,849	2,381	7,319	535	202	347
25-30	524	1,329	14,367	10	490	2,158	2,544	9,531	722	214	518
30-35	401	1,036	13,023	20	555	1,789	2,289	8,614	669	148	521
35-40	333	887	12,441	5	598	2,024	2,091	7,950	627	124	503
40-45	263	749	11,178	41	541	1,285	1,895	7,637	609	122	488
45-50	235	703	11,165	6	532	1,351	1,917	7,536	608	117	492
50-60	388	1,174	21,248	35	1,114	2,736	3,172	14,473	1,182	171	1,012
60-70	284	845	18,388	38	935	2,615	3,011	12,102	999	128	871
70-80	200	585	14,938	9	750	1,876	2,272	10,169	849	86	762
80-90	126	374	10,718	30	493	1,398	1,547	7,362	621	63	558
90-100	88	247	8,314	11	347	695	1,126	6,172	524	41	483
100-250	208	548	27,988	35	823	2,984	4,072	20,326	1,759	157	1,602
250-500	29	66	10,493	7	115	724	773	8,928	794	39	755
500+	6	9	5,059	2	24	88	822	4,127	370	1	368

**Quintile Distribution**

First 20%	1,210	1,485	1,603	42	33	686	3,776	2,366	133	65	69
Second 20%	1,210	2,530	17,146	41	283	2,590	5,021	10,191	681	353	357
Middle 20%	1,211	3,064	30,958	37	967	4,488	5,890	20,402	1,528	486	1,068
Fourth 20%	1,210	3,391	49,577	66	2,362	6,719	8,342	32,956	2,626	513	2,117
Next 15%	908	2,687	61,832	110	3,104	8,228	9,483	41,708	3,463	405	3,058
Next 4%	242	645	28,512	37	959	2,993	3,910	20,778	1,786	152	1,634
Top 1%	60	146	20,691	16	235	1,229	2,503	16,879	1,500	73	1,427

<b>Total</b>	<b>6,051</b>	<b>13,948</b>	<b>210,318</b>	<b>350</b>	<b>7,943</b>	<b>26,933</b>	<b>38,926</b>	<b>145,280</b>	<b>11,716</b>	<b>2,046</b>	<b>9,729</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Josephine County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	578	1,020	-15,901	147	9	256	4,319	60	1	0	1
0-5	3,048	3,399	7,958	118	32	169	7,805	2,906	155	88	68
5-10	3,655	5,199	27,491	132	208	774	12,976	15,762	936	492	457
10-15	3,632	6,297	45,304	257	737	2,047	16,369	28,067	1,848	889	1,010
15-20	3,268	6,166	56,979	143	1,442	3,516	17,160	36,766	2,575	1,014	1,621
20-25	2,662	5,413	59,624	96	2,041	3,952	15,398	39,535	2,895	947	1,992
25-30	2,187	4,569	59,867	153	2,583	3,695	13,506	41,051	3,111	770	2,354
30-35	1,861	4,180	60,247	136	2,756	4,942	13,299	40,296	3,104	703	2,416
35-40	1,545	3,567	57,767	62	3,012	5,034	11,872	38,703	3,037	586	2,454
40-45	1,402	3,449	59,515	197	3,129	4,813	11,615	40,631	3,237	574	2,664
45-50	1,179	2,969	55,931	68	3,078	4,805	10,965	37,468	3,005	487	2,519
50-60	1,932	5,029	105,739	226	5,967	8,969	19,243	72,163	5,872	821	5,052
60-70	1,365	3,630	88,489	124	4,715	7,686	16,287	60,183	4,962	602	4,360
70-80	987	2,592	73,757	235	3,689	6,112	11,980	52,325	4,373	456	3,917
80-90	684	1,832	57,716	115	2,641	4,583	9,085	41,622	3,510	333	3,177
90-100	457	1,258	43,239	62	1,787	3,273	6,810	31,536	2,676	227	2,449
100-250	1,297	3,391	181,380	312	5,136	9,874	23,172	143,618	12,480	1,065	11,414
250-500	175	464	58,759	316	693	1,335	5,189	51,858	4,607	304	4,303
500 +	84	204	103,749	1,014	336	947	6,700	96,780	8,682	411	8,271

**Quintile Distribution**

First 20%	6,400	8,277	11,264	376	167	833	21,714	13,790	789	425	370
Second 20%	6,399	11,085	84,488	366	1,550	4,269	29,421	52,822	3,526	1,597	2,021
Middle 20%	6,400	13,082	150,672	306	5,554	9,741	37,525	100,935	7,467	2,249	5,303
Fourth 20%	6,400	15,308	258,228	573	13,445	21,771	52,062	174,064	13,772	2,527	11,265
Next 15%	4,800	12,693	334,796	644	16,943	27,522	57,209	234,552	19,497	2,173	17,324
Next 4%	1,280	3,367	171,464	299	5,064	10,071	22,794	133,990	11,619	969	10,650
Top 1%	319	816	176,696	1,351	1,269	2,574	13,025	161,178	14,398	832	13,566

<b>Total</b>	<b>31,998</b>	<b>64,628</b>	<b>1,187,609</b>	<b>3,914</b>	<b>43,992</b>	<b>76,782</b>	<b>233,750</b>	<b>871,331</b>	<b>71,068</b>	<b>10,771</b>	<b>60,499</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Klamath County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	447	790	-26,714	2,520	20	153	3,238	8	1	0	0
0-5	2,475	2,577	6,629	111	21	170	6,026	2,533	134	71	65
5-10	2,904	3,992	21,806	51	180	726	9,095	13,089	776	402	393
10-15	2,644	4,693	32,904	52	554	1,649	10,429	21,324	1,403	686	763
15-20	2,222	4,381	38,724	61	936	2,793	10,055	25,954	1,807	755	1,105
20-25	1,952	4,190	43,747	46	1,467	2,863	9,480	30,602	2,250	746	1,537
25-30	1,537	3,465	42,209	61	1,651	3,453	8,146	29,482	2,232	606	1,643
30-35	1,411	3,142	45,833	52	2,273	3,374	8,133	32,560	2,537	534	2,015
35-40	1,238	2,978	46,390	65	2,428	3,496	7,820	33,019	2,609	499	2,120
40-45	1,073	2,490	45,575	31	2,592	3,888	7,614	31,885	2,559	404	2,155
45-50	944	2,426	44,802	70	2,526	3,209	6,971	32,344	2,615	390	2,225
50-60	1,579	4,166	86,479	98	4,940	6,326	13,006	62,494	5,119	669	4,449
60-70	1,152	3,209	74,674	83	3,978	5,025	10,338	55,514	4,609	521	4,089
70-80	920	2,564	68,694	42	3,461	4,472	9,270	51,568	4,321	426	3,895
80-90	631	1,752	53,544	67	2,446	2,760	7,304	41,124	3,483	302	3,181
90-100	423	1,183	40,042	72	1,666	2,062	5,290	31,096	2,650	228	2,422
100-250	1,113	3,126	151,784	474	4,410	6,000	17,941	123,946	10,745	715	10,030
250-500	136	373	45,158	151	544	950	4,056	39,759	3,531	101	3,430
500 +	45	133	48,458	127	176	263	11,950	36,196	3,242	59	3,183

**Quintile Distribution**

First 20%	4,968	6,035	-6,221	2,664	129	722	15,470	10,607	602	311	301
Second 20%	4,970	8,882	65,167	123	1,170	3,680	19,800	42,583	2,826	1,332	1,580
Middle 20%	4,970	10,775	123,076	151	4,622	9,086	25,456	85,836	6,416	1,888	4,606
Fourth 20%	4,969	12,099	214,498	240	11,902	16,456	34,526	152,990	12,281	1,984	10,316
Next 15%	3,727	10,359	274,056	311	13,520	16,704	37,496	206,859	17,345	1,760	15,585
Next 4%	994	2,794	131,364	415	3,938	5,333	15,912	106,636	9,236	647	8,589
Top 1%	248	686	108,798	330	987	1,653	17,502	88,985	7,916	195	7,721

<b>Total</b>	<b>24,846</b>	<b>51,630</b>	<b>910,739</b>	<b>4,235</b>	<b>36,269</b>	<b>53,634</b>	<b>166,162</b>	<b>694,496</b>	<b>56,623</b>	<b>8,116</b>	<b>48,699</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Lake County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	103	202	-4,772	125	1	124	669	0	0	0	0
0-5	342	301	913	11	3	23	825	338	18	8	10
5-10	327	464	2,457	4	22	75	1,047	1,451	86	41	45
10-15	312	563	3,882	29	64	118	1,358	2,510	164	78	88
15-20	284	569	4,918	12	112	354	1,376	3,226	222	89	134
20-25	236	489	5,261	7	188	380	1,174	3,602	264	77	189
25-30	196	431	5,406	3	229	445	1,048	3,730	284	70	213
30-35	142	319	4,601	0	222	274	760	3,373	262	57	205
35-40	144	383	5,399	15	263	456	898	3,845	303	64	240
40-45	128	318	5,432	3	308	398	707	4,054	325	53	274
45-50	105	286	4,972	3	259	226	756	3,766	305	45	260
50-60	173	448	9,443	18	550	866	1,316	6,758	552	74	478
60-70	119	308	7,707	10	422	518	953	5,825	484	52	432
70-80	78	216	5,855	6	299	332	588	4,642	390	35	356
80-90	58	163	4,886	12	229	455	602	3,622	306	31	275
90-100	48	148	4,557	8	184	198	526	3,656	312	29	283
100-250	80	217	11,097	31	319	746	1,231	8,832	766	84	683
250-500	6	14	1,951	28	24	52	44	1,859	165	12	153
500+	0	0	0	0	0	0	0	0	0	0	0

**Quintile Distribution**

First 20%	576	654	-3,067	136	10	157	1,893	781	43	19	24
Second 20%	576	999	6,596	39	99	200	2,334	4,235	272	128	146
Middle 20%	577	1,227	12,464	15	401	971	2,937	8,376	607	195	415
Fourth 20%	576	1,403	21,781	22	1,127	1,519	3,352	15,973	1,267	233	1,036
Next 15%	432	1,147	27,699	45	1,494	2,172	3,455	20,664	1,715	193	1,522
Next 4%	116	331	12,282	26	455	771	1,494	9,587	821	61	760
Top 1%	28	78	6,209	42	112	249	414	5,475	483	68	415

<b>Total</b>	<b>2,881</b>	<b>5,839</b>	<b>83,964</b>	<b>325</b>	<b>3,698</b>	<b>6,039</b>	<b>15,880</b>	<b>65,090</b>	<b>5,208</b>	<b>898</b>	<b>4,317</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Lane County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,850	2,791	-77,628	1,297	41	669	12,714	94	8	1	7
0-5	13,539	12,156	35,728	556	146	1,363	31,568	14,011	743	380	369
5-10	14,434	17,475	107,483	525	999	2,729	45,799	65,610	3,927	1,857	2,147
10-15	13,546	20,686	169,111	624	3,339	6,430	54,535	112,117	7,558	3,099	4,695
15-20	12,312	20,904	214,527	600	6,427	9,283	55,978	148,130	10,614	3,723	7,248
20-25	10,257	18,536	229,977	484	9,496	10,131	50,513	163,268	12,232	3,435	9,037
25-30	8,960	17,210	245,952	449	11,981	12,465	50,324	174,806	13,468	3,103	10,496
30-35	7,693	15,429	249,627	485	13,583	13,033	48,828	176,459	13,851	2,654	11,252
35-40	7,002	14,744	262,246	488	14,923	15,281	52,859	183,251	14,570	2,458	12,139
40-45	6,091	13,595	258,398	582	14,885	16,354	50,564	180,108	14,463	2,267	12,213
45-50	5,420	12,719	257,381	470	14,808	15,426	47,421	181,059	14,679	2,109	12,573
50-60	9,375	23,375	514,013	864	29,135	32,601	92,803	362,240	29,677	3,875	25,803
60-70	7,174	18,940	464,483	986	24,856	29,845	80,913	330,915	27,423	3,168	24,255
70-80	5,507	14,971	411,873	815	20,452	25,827	68,306	298,858	25,026	2,551	22,475
80-90	4,090	11,259	346,382	686	15,729	20,034	56,820	255,114	21,558	1,938	19,621
90-100	2,755	7,607	260,756	498	10,842	12,305	40,044	198,152	16,879	1,341	15,538
100-250	8,157	22,499	1,133,300	2,983	32,345	45,907	154,350	904,526	78,578	4,746	73,833
250-500	991	2,746	331,890	1,168	3,932	6,704	31,305	291,117	25,863	856	25,007
500 +	476	1,339	627,241	5,321	1,896	9,366	53,796	567,504	50,906	1,740	49,166

**Quintile Distribution**

First 20%	27,926	29,837	47,286	2,290	935	4,217	83,109	67,949	3,933	1,906	2,090
Second 20%	27,925	44,494	405,341	1,316	10,139	16,417	118,324	274,395	19,091	7,212	12,496
Middle 20%	27,927	53,313	764,164	1,493	37,281	38,026	159,247	541,097	41,667	9,542	32,551
Fourth 20%	27,925	65,148	1,324,390	2,520	75,464	82,046	246,442	930,145	75,421	10,843	64,623
Next 15%	20,945	56,984	1,690,909	3,344	78,282	96,123	274,973	1,247,543	105,176	9,806	95,370
Next 4%	5,585	15,317	869,542	2,474	22,169	33,272	114,225	702,977	61,328	3,432	57,897
Top 1%	1,396	3,888	941,108	6,443	5,545	15,654	83,120	843,232	75,408	2,561	72,848

<b>Total</b>	<b>139,629</b>	<b>268,981</b>	<b>6,042,740</b>	<b>19,880</b>	<b>229,816</b>	<b>285,754</b>	<b>1,079,438</b>	<b>4,607,339</b>	<b>382,025</b>	<b>45,301</b>	<b>337,874</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Lincoln County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	345	541	-9,558	331	8	123	2,703	20	1	0	1
0-5	1,911	1,907	4,925	151	16	79	5,005	1,917	104	49	56
5-10	2,065	2,756	15,436	38	120	459	7,451	8,854	528	270	263
10-15	1,941	3,230	24,293	53	430	961	8,744	15,240	1,012	474	572
15-20	1,829	3,306	31,870	84	878	1,473	9,367	21,030	1,478	549	963
20-25	1,467	2,690	32,852	45	1,256	2,041	8,383	21,886	1,618	484	1,167
25-30	1,191	2,343	32,719	13	1,457	2,528	7,859	21,492	1,631	388	1,254
30-35	1,025	2,129	33,252	50	1,708	2,486	7,399	22,111	1,720	348	1,378
35-40	873	1,800	32,615	45	1,887	2,826	6,504	21,771	1,718	302	1,421
40-45	745	1,646	31,619	46	1,831	2,593	6,275	21,181	1,691	266	1,427
45-50	653	1,399	30,967	39	1,924	3,443	6,252	19,739	1,591	222	1,370
50-60	1,175	2,720	64,420	179	3,821	6,663	12,296	42,199	3,443	448	2,995
60-70	898	2,222	58,222	123	3,201	6,357	10,320	38,771	3,204	372	2,832
70-80	685	1,732	51,261	130	2,583	5,020	8,489	35,412	2,963	327	2,636
80-90	489	1,259	41,364	64	1,899	3,968	6,651	28,997	2,445	221	2,225
90-100	328	802	30,955	87	1,289	2,486	5,207	22,072	1,877	172	1,705
100-250	944	2,363	131,599	307	3,715	7,657	18,840	101,717	8,833	686	8,147
250-500	96	237	32,107	81	384	1,216	3,246	27,342	2,427	127	2,300
500 +	35	81	38,128	162	138	735	2,128	35,289	3,164	131	3,033

**Quintile Distribution**

First 20%	3,739	4,341	5,410	511	90	464	12,995	7,552	434	220	217
Second 20%	3,739	6,224	49,859	128	1,007	2,065	17,092	31,700	2,135	914	1,277
Middle 20%	3,739	7,132	91,810	103	3,824	6,080	22,588	61,059	4,570	1,227	3,405
Fourth 20%	3,739	8,153	162,793	260	9,515	15,278	32,598	107,073	8,571	1,340	7,243
Next 15%	2,805	7,002	211,793	510	10,418	20,645	35,983	145,871	12,217	1,261	10,956
Next 4%	748	1,855	104,376	267	2,953	6,081	15,119	80,505	6,991	542	6,449
Top 1%	186	456	83,005	248	739	2,501	6,742	73,279	6,531	332	6,199

<b>Total</b>	<b>18,695</b>	<b>35,163</b>	<b>709,046</b>	<b>2,028</b>	<b>28,545</b>	<b>53,114</b>	<b>143,117</b>	<b>507,039</b>	<b>41,449</b>	<b>5,835</b>	<b>35,746</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Linn County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	520	903	-18,064	87	11	180	3,823	2	0	0	0
0-5	3,944	3,606	10,584	62	28	211	9,673	3,986	209	99	112
5-10	4,391	5,769	32,693	121	295	781	14,703	19,364	1,144	551	612
10-15	4,059	6,891	50,597	140	886	1,960	18,138	32,026	2,114	973	1,204
15-20	3,621	6,852	62,987	111	1,683	3,210	17,765	42,025	2,959	1,129	1,899
20-25	3,057	6,116	68,694	189	2,553	3,505	15,869	47,821	3,532	1,086	2,501
25-30	2,801	5,801	77,008	163	3,557	3,678	15,543	55,076	4,216	1,019	3,225
30-35	2,539	5,682	82,405	135	4,084	3,954	16,174	58,745	4,576	978	3,618
35-40	2,254	5,287	84,448	152	4,478	4,537	15,975	59,991	4,746	896	3,864
40-45	2,039	4,947	86,712	96	4,777	5,148	15,510	61,741	4,947	801	4,148
45-50	1,927	5,015	91,578	131	4,937	4,858	20,290	65,565	5,307	808	4,500
50-60	3,476	9,392	190,570	231	10,463	10,121	32,566	137,980	11,291	1,503	9,788
60-70	2,783	7,765	180,646	108	9,537	10,168	30,075	131,300	10,878	1,254	9,624
70-80	2,142	6,305	160,164	138	7,886	8,361	25,266	118,925	9,951	1,031	8,921
80-90	1,561	4,502	132,296	111	6,032	6,201	19,913	100,375	8,481	747	7,734
90-100	1,051	3,063	99,500	98	4,127	3,831	14,387	77,280	6,588	507	6,080
100-250	2,197	6,376	290,998	349	8,755	11,212	36,827	234,644	20,319	1,403	18,916
250-500	165	445	54,470	258	656	1,367	4,658	48,061	4,269	239	4,030
500 +	62	157	87,879	683	246	1,073	7,327	79,917	7,172	418	6,754

**Quintile Distribution**

First 20%	8,917	10,376	25,836	270	346	1,178	28,461	23,738	1,377	661	737
Second 20%	8,918	16,212	140,302	334	3,487	6,457	42,298	92,667	6,435	2,546	4,046
Middle 20%	8,918	19,231	268,133	539	12,853	13,448	53,749	190,430	14,717	3,330	11,471
Fourth 20%	8,918	23,319	450,378	512	24,550	24,700	82,152	324,309	26,377	3,766	22,621
Next 15%	6,689	19,340	527,928	444	24,872	25,718	81,686	396,596	33,359	3,179	30,180
Next 4%	1,784	5,175	225,565	261	7,112	8,965	29,317	180,522	15,609	1,079	14,530
Top 1%	445	1,221	188,026	1,001	1,770	3,890	16,817	166,564	14,826	879	13,947

<b>Total</b>	<b>44,589</b>	<b>94,874</b>	<b>1,826,167</b>	<b>3,361</b>	<b>74,991</b>	<b>84,355</b>	<b>334,480</b>	<b>1,374,825</b>	<b>112,701</b>	<b>15,442</b>	<b>97,531</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Malheur County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	283	577	-15,252	176	1	58	1,717	12	1	0	1
0-5	963	1,008	2,610	25	5	27	2,162	1,002	53	28	24
5-10	1,092	1,700	8,185	21	54	88	3,424	4,952	291	171	129
10-15	1,075	2,185	13,377	86	185	386	3,890	9,256	600	346	278
15-20	964	2,323	16,857	34	326	541	4,096	12,189	837	427	429
20-25	919	2,319	20,634	50	537	772	4,422	15,221	1,105	488	640
25-30	689	1,797	18,911	21	647	902	3,585	13,952	1,054	378	691
30-35	506	1,310	16,418	39	714	732	2,844	12,183	945	300	649
35-40	447	1,245	16,691	16	749	927	2,820	12,288	970	268	708
40-45	407	1,133	17,275	26	863	1,076	2,852	12,569	1,004	249	756
45-50	382	1,085	18,140	27	937	1,056	2,750	13,479	1,087	233	855
50-60	570	1,694	31,259	43	1,660	2,435	4,705	22,623	1,848	398	1,451
60-70	400	1,162	25,902	23	1,358	2,069	3,673	18,873	1,558	285	1,273
70-80	288	837	21,472	62	1,068	1,446	3,001	16,018	1,340	247	1,093
80-90	180	527	15,249	64	695	824	2,006	11,787	998	150	849
90-100	128	370	12,113	23	499	799	1,803	9,035	769	129	640
100-250	307	859	41,340	78	1,207	1,951	4,556	33,715	2,928	454	2,474
250-500	36	104	11,674	85	140	256	665	10,698	951	124	827
500+	13	38	17,776	203	52	96	2,071	15,760	1,372	616	756

**Quintile Distribution**

First 20%	1,929	2,601	-8,169	210	31	133	5,950	3,585	200	114	89
Second 20%	1,930	3,865	24,275	112	345	705	7,145	16,673	1,085	603	518
Middle 20%	1,930	4,951	43,488	84	1,159	1,703	9,135	32,082	2,331	1,012	1,364
Fourth 20%	1,930	5,247	73,852	114	3,459	4,014	12,285	54,446	4,303	1,153	3,169
Next 15%	1,448	4,241	94,462	192	4,816	6,796	13,458	69,754	5,783	1,088	4,694
Next 4%	386	1,104	43,631	82	1,514	2,454	5,607	34,148	2,940	466	2,474
Top 1%	96	264	39,092	307	376	637	3,462	34,923	3,069	856	2,213

<b>Total</b>	<b>9,649</b>	<b>22,273</b>	<b>310,631</b>	<b>1,101</b>	<b>11,699</b>	<b>16,441</b>	<b>57,042</b>	<b>245,612</b>	<b>19,711</b>	<b>5,292</b>	<b>14,521</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Marion County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,127	1,874	-85,014	1,666	34	391	10,358	82	7	2	5
0-5	10,278	9,391	27,331	333	98	556	24,605	10,529	557	258	302
5-10	11,074	14,897	82,867	413	717	2,111	36,662	50,169	2,968	1,500	1,540
10-15	10,876	19,363	136,114	337	2,388	4,129	44,210	90,380	5,986	2,929	3,293
15-20	10,693	22,346	186,679	422	4,546	6,696	48,956	130,304	9,135	3,947	5,513
20-25	9,197	20,073	206,253	275	7,119	7,971	44,794	149,245	11,058	3,883	7,511
25-30	7,846	17,836	215,639	253	9,175	9,836	42,551	156,162	11,949	3,403	8,767
30-35	6,822	15,833	221,211	295	10,881	10,472	42,060	159,405	12,475	2,779	9,783
35-40	6,116	14,526	228,988	362	12,085	12,462	44,387	161,813	12,841	2,476	10,400
40-45	5,445	13,358	230,980	364	12,619	13,151	43,553	163,010	13,090	2,258	10,846
45-50	4,655	12,010	221,089	317	11,904	13,228	41,604	155,834	12,625	1,969	10,662
50-60	8,095	21,947	443,428	546	23,826	27,963	80,987	312,531	25,577	3,593	21,991
60-70	6,459	17,828	418,781	469	21,850	27,057	74,522	296,958	24,601	2,938	21,663
70-80	5,033	14,411	376,073	447	18,377	22,289	64,643	271,799	22,748	2,369	20,379
80-90	3,708	10,586	314,310	361	14,267	17,538	50,579	232,541	19,645	1,766	17,879
90-100	2,642	7,644	250,214	277	10,321	12,237	39,648	188,418	16,031	1,295	14,735
100-250	6,573	18,546	885,397	1,355	26,038	34,817	122,591	703,866	61,038	3,547	57,491
250-500	680	1,880	225,498	632	2,711	4,561	23,020	195,838	17,374	713	16,661
500 +	235	645	309,961	1,507	930	4,465	28,942	277,131	24,768	1,833	22,935

**Quintile Distribution**

First 20%	23,511	27,866	35,758	2,431	979	3,305	75,353	67,637	3,964	1,983	2,069
Second 20%	23,511	46,421	373,982	843	8,696	12,959	104,087	257,961	17,903	7,898	10,678
Middle 20%	23,510	53,506	675,712	850	30,263	30,725	132,632	487,979	37,591	9,895	28,234
Fourth 20%	23,511	60,614	1,141,628	1,586	61,388	69,456	213,353	803,886	65,245	10,049	55,237
Next 15%	17,634	50,054	1,415,472	1,609	65,253	79,406	234,130	1,039,964	87,567	8,327	79,240
Next 4%	4,702	13,263	657,137	1,106	18,629	25,214	90,162	524,708	45,565	2,566	43,000
Top 1%	1,175	3,270	596,110	2,205	4,680	10,865	58,958	523,878	46,636	2,740	43,896

<b>Total</b>	<b>117,554</b>	<b>254,994</b>	<b>4,895,799</b>	<b>10,631</b>	<b>189,887</b>	<b>231,930</b>	<b>908,675</b>	<b>3,706,014</b>	<b>304,472</b>	<b>43,458</b>	<b>262,354</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Morrow County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	72	136	-6,575	10	3	11	478	0	0	0	0
0-5	339	319	932	4	2	12	799	344	18	8	9
5-10	396	562	2,985	17	27	145	1,183	1,788	105	57	52
10-15	356	703	4,426	5	65	134	1,370	2,923	188	108	89
15-20	301	712	5,235	13	112	230	1,394	3,726	258	119	144
20-25	282	740	6,381	29	192	275	1,321	4,664	342	127	221
25-30	352	1,010	9,694	13	318	334	1,748	7,371	561	180	386
30-35	296	874	9,609	27	373	295	1,509	7,480	580	155	428
35-40	205	623	7,678	8	329	414	1,131	5,835	461	110	353
40-45	215	662	9,098	16	428	386	1,323	6,977	560	117	442
45-50	167	527	7,942	6	376	510	1,170	5,914	478	94	384
50-60	273	859	14,943	13	715	756	2,149	11,355	931	145	786
60-70	220	682	14,188	22	738	784	1,962	10,786	896	115	780
70-80	157	473	11,716	6	584	433	1,500	9,205	773	82	691
80-90	120	339	10,144	7	466	526	1,277	7,881	667	57	610
90-100	75	215	7,085	7	296	450	800	5,547	471	35	436
100-250	131	391	17,649	11	517	752	1,879	14,512	1,245	104	1,141
250-500	8	19	3,266	0	32	35	194	3,005	268	13	255
500+	*	*	*	*	*	*	*	*	*	*	*

**Quintile Distribution**

First 20%	793	993	-2,797	31	31	164	2,420	2,039	117	62	59
Second 20%	793	1,748	12,385	39	250	506	3,328	8,624	588	283	321
Middle 20%	793	2,276	22,577	48	782	742	3,982	17,239	1,316	402	925
Fourth 20%	793	2,476	35,407	42	1,628	1,783	5,126	26,972	2,173	432	1,743
Next 15%	595	1,771	42,282	37	2,103	2,129	5,615	32,536	2,722	301	2,420
Next 4%	159	477	17,457	14	628	885	1,949	14,009	1,203	80	1,123
Top 1%	39	105	9,085	4	154	273	767	7,895	682	65	617

<b>Total</b>	<b>3,965</b>	<b>9,846</b>	<b>136,396</b>	<b>215</b>	<b>5,575</b>	<b>6,482</b>	<b>23,188</b>	<b>109,314</b>	<b>8,801</b>	<b>1,627</b>	<b>7,208</b>
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\* Summary information for this category has been combined with the previous (or following) category due to the low count.

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

**All 2004 Multnomah County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	3,815	5,096	-263,559	3,555	78	2,991	35,955	126	29	3	28
0-5	25,637	22,589	66,475	565	335	1,816	60,350	26,634	1,434	763	680
5-10	27,016	33,509	202,156	718	1,798	4,723	88,201	124,326	7,513	3,652	4,051
10-15	25,951	40,066	324,273	695	6,512	10,470	103,660	216,693	14,707	5,951	9,211
15-20	25,126	42,431	438,486	691	13,895	15,522	110,028	309,172	22,386	7,399	15,616
20-25	22,660	39,615	508,436	653	22,636	18,808	107,419	367,559	27,870	7,289	21,151
25-30	20,148	36,161	553,487	757	29,433	21,455	109,761	399,432	31,118	6,705	24,828
30-35	18,075	32,717	586,495	1,175	35,392	24,055	110,168	422,307	33,588	5,655	28,105
35-40	15,873	30,132	594,003	807	37,419	25,628	113,039	422,729	34,030	5,056	29,045
40-45	13,725	26,846	582,612	831	36,374	27,693	113,527	410,648	33,398	4,412	29,020
45-50	11,953	24,493	567,284	750	34,568	27,592	108,079	400,212	32,798	4,023	28,790
50-60	20,098	43,497	1,101,579	1,984	63,967	58,787	209,917	774,999	64,066	7,141	56,930
60-70	15,480	36,390	1,003,737	1,721	53,456	52,194	187,701	715,874	59,781	6,051	53,733
70-80	11,978	29,723	895,785	1,365	44,172	44,935	161,324	648,452	54,582	4,978	49,604
80-90	9,061	23,220	767,774	1,129	34,606	33,347	132,979	568,741	48,241	3,943	44,298
90-100	6,831	17,785	647,027	1,171	26,670	25,703	110,007	486,641	41,543	3,056	38,487
100-250	21,617	57,625	3,018,555	5,863	85,471	93,968	447,457	2,398,900	208,650	11,195	197,455
250-500	2,758	7,736	919,260	3,668	10,956	16,740	101,132	794,304	70,560	2,821	67,739
500 +	1,261	3,430	1,761,210	7,891	4,985	23,294	158,261	1,583,679	142,112	7,306	134,806

**Quintile Distribution**

First 20%	59,812	65,951	39,562	4,926	2,727	10,397	197,042	173,446	10,422	5,064	5,611
Second 20%	59,817	98,676	985,222	1,605	30,686	34,417	256,951	688,657	49,563	16,506	34,381
Middle 20%	59,809	108,283	1,795,006	2,797	102,145	72,106	348,043	1,292,128	101,807	19,331	83,401
Fourth 20%	59,812	125,625	3,018,007	4,705	177,994	153,086	576,323	2,130,196	175,278	20,694	154,652
Next 15%	44,861	114,020	3,931,212	6,515	169,886	167,383	674,863	2,930,592	249,291	19,552	229,741
Next 4%	11,962	32,236	2,105,010	5,201	47,435	57,944	289,629	1,716,162	150,422	6,877	143,545
Top 1%	2,990	8,270	2,401,058	10,239	11,851	34,391	226,114	2,140,248	191,622	9,375	182,247

<b>Total</b>	<b>299,063</b>	<b>553,061</b>	<b>14,275,077</b>	<b>35,988</b>	<b>542,724</b>	<b>529,723</b>	<b>2,568,966</b>	<b>11,071,429</b>	<b>928,405</b>	<b>97,400</b>	<b>833,578</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Polk County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	302	526	-12,858	306	2	130	2,297	0	0	0	0
0-5	2,353	1,902	6,186	63	22	188	5,355	2,402	126	57	73
5-10	2,468	2,941	18,303	51	203	435	8,135	11,012	658	277	389
10-15	2,142	3,564	26,666	106	468	1,160	9,534	16,696	1,108	509	639
15-20	2,008	3,830	35,074	103	916	1,829	10,290	23,135	1,633	623	1,045
20-25	1,715	3,620	38,425	60	1,306	1,809	9,590	26,356	1,938	681	1,319
25-30	1,406	2,999	38,645	56	1,664	2,440	8,615	26,375	2,008	534	1,503
30-35	1,381	3,052	44,805	82	2,180	3,083	9,625	30,601	2,379	528	1,868
35-40	1,241	2,900	46,592	122	2,375	3,414	9,638	31,543	2,487	485	2,006
40-45	1,153	2,815	49,019	124	2,520	3,175	10,355	33,367	2,664	485	2,187
45-50	955	2,463	45,270	86	2,392	3,352	9,047	30,797	2,482	403	2,080
50-60	1,896	4,848	104,222	214	5,748	7,694	19,791	71,617	5,858	793	5,065
60-70	1,659	4,615	107,488	116	5,537	8,261	20,034	74,188	6,130	764	5,366
70-80	1,322	3,761	99,015	200	4,793	6,541	17,717	70,346	5,885	623	5,262
80-90	1,019	3,009	86,344	107	3,883	5,228	14,503	62,931	5,311	514	4,798
90-100	749	2,216	70,925	111	2,948	3,124	11,382	53,691	4,570	378	4,192
100-250	1,824	5,236	242,984	254	7,208	10,178	33,702	192,420	16,668	1,005	15,662
250-500	154	467	52,168	97	614	922	6,068	44,662	3,955	134	3,821
500 +	48	115	53,383	393	190	578	7,003	46,005	4,169	215	3,954

**Quintile Distribution**

First 20%	5,159	5,419	11,991	420	233	757	15,927	13,630	798	340	469
Second 20%	5,159	9,525	83,719	246	2,101	3,956	25,409	54,845	3,839	1,527	2,423
Middle 20%	5,159	11,505	165,039	314	7,782	11,065	35,788	112,442	8,717	2,011	6,781
Fourth 20%	5,159	13,510	284,082	497	15,064	20,972	54,631	195,081	15,942	2,240	13,710
Next 15%	3,870	11,202	338,075	504	14,688	18,607	56,016	249,767	21,145	1,890	19,255
Next 4%	1,031	2,970	151,175	157	4,073	6,138	20,339	120,937	10,512	613	9,899
Top 1%	258	748	118,572	511	1,028	2,047	14,572	101,442	9,075	385	8,689

<b>Total</b>	<b>25,795</b>	<b>54,879</b>	<b>1,152,654</b>	<b>2,649</b>	<b>44,970</b>	<b>63,541</b>	<b>222,682</b>	<b>848,143</b>	<b>70,028</b>	<b>9,007</b>	<b>61,227</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Sherman County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	25	45	-626	9	2	31	180	0	0	0	0
0-5	99	79	257	0	1	2	203	94	5	2	3
5-10	82	114	629	2	6	7	299	354	21	10	10
10-15	73	110	908	0	17	8	295	598	39	16	24
15-20	60	113	1,034	0	26	23	257	729	50	19	32
20-25	48	102	1,086	2	42	10	200	835	62	21	43
25-30	35	66	960	5	45	39	141	740	57	11	46
30-35	38	86	1,226	2	61	35	190	942	73	15	58
35-40	37	106	1,389	8	53	61	229	1,055	84	17	67
40-45	29	99	1,218	4	47	28	173	974	78	16	62
45-50	28	62	1,317	0	84	86	205	942	76	11	64
50-60	50	119	2,770	7	168	198	393	2,017	165	21	144
60-70	36	103	2,335	1	114	227	397	1,632	136	18	117
70-80	35	102	2,627	5	132	201	344	1,955	164	17	147
80-90	21	48	1,773	6	84	171	248	1,276	108	9	99
90-100	15	45	1,421	2	60	135	158	1,070	91	7	84
100+	27	54	3,807	4	106	250	417	3,039	265	10	254

**Quintile Distribution**

First 20%	147	146	-238	9	4	33	438	168	9	3	6
Second 20%	148	235	1,657	2	24	16	608	1,055	68	29	38
Middle 20%	148	290	3,484	10	144	96	633	2,621	196	55	144
Fourth 20%	148	396	6,497	13	332	325	988	4,866	391	66	324
Next 15%	111	306	8,052	19	402	736	1,151	5,816	487	53	435
Top 5%	36	80	4,680	4	142	307	512	3,724	323	15	309

<b>Total</b>	<b>738</b>	<b>1,453</b>	<b>24,132</b>	<b>58</b>	<b>1,047</b>	<b>1,513</b>	<b>4,331</b>	<b>18,251</b>	<b>1,474</b>	<b>221</b>	<b>1,256</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Tillamook County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	211	342	-4,969	37	2	59	1,563	0	0	0	0
0-5	1,140	1,075	3,035	15	8	59	2,998	1,108	58	27	31
5-10	1,167	1,521	8,658	27	73	202	4,145	4,997	296	144	158
10-15	1,015	1,662	12,622	62	229	624	4,526	7,748	516	226	300
15-20	912	1,706	15,903	23	425	979	4,828	10,216	718	261	464
20-25	799	1,640	17,961	44	617	971	4,695	11,989	877	275	613
25-30	694	1,562	19,077	27	782	1,205	4,332	13,032	989	256	740
30-35	638	1,391	20,693	72	1,034	1,323	4,394	14,166	1,101	239	868
35-40	565	1,269	21,084	35	1,183	1,231	3,936	14,865	1,177	202	976
40-45	468	1,060	19,822	22	1,126	1,572	3,881	13,390	1,067	177	892
45-50	425	961	20,155	31	1,225	1,835	3,488	13,749	1,111	153	959
50-60	693	1,731	37,965	52	2,208	3,382	6,649	25,921	2,112	287	1,825
60-70	560	1,461	36,411	46	1,955	3,141	6,491	24,968	2,061	237	1,824
70-80	381	1,013	28,455	86	1,438	2,442	4,378	20,399	1,708	183	1,525
80-90	260	693	22,000	21	1,004	1,496	3,732	15,904	1,342	121	1,222
90-100	181	452	17,148	22	703	1,476	2,995	12,013	1,019	87	932
100-250	460	1,163	64,036	220	1,823	3,904	8,722	49,813	4,322	360	3,961
250-500	43	95	13,922	71	168	753	1,730	11,448	1,016	37	980
500+	22	56	22,683	62	88	354	1,422	20,882	1,872	29	1,843

**Quintile Distribution**

First 20%	2,126	2,401	3,157	76	39	218	7,314	3,912	218	110	111
Second 20%	2,127	3,528	28,364	79	587	1,429	9,672	17,707	1,194	489	724
Middle 20%	2,128	4,547	54,794	123	2,202	3,367	13,103	37,034	2,782	756	2,047
Fourth 20%	2,126	4,862	92,886	139	5,371	7,365	17,135	63,638	5,102	789	4,318
Next 15%	1,596	4,181	116,220	205	5,790	9,593	19,703	81,728	6,820	727	6,093
Next 4%	425	1,088	55,556	194	1,683	3,580	7,835	42,657	3,690	316	3,375
Top 1%	106	246	45,684	159	420	1,458	4,142	39,930	3,557	113	3,444

<b>Total</b>	<b>10,634</b>	<b>20,853</b>	<b>396,660</b>	<b>975</b>	<b>16,092</b>	<b>27,009</b>	<b>78,904</b>	<b>286,607</b>	<b>23,363</b>	<b>3,300</b>	<b>20,112</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Umatilla County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	354	677	-26,547	37	2	109	3,098	0	0	0	0
0-5	2,289	2,037	6,247	52	16	281	5,062	2,458	129	61	68
5-10	2,565	3,436	19,144	66	169	704	7,486	11,810	701	365	357
10-15	2,600	4,864	32,510	85	533	1,586	9,607	21,882	1,440	754	745
15-20	2,422	5,088	42,271	41	1,008	2,823	9,651	29,704	2,075	924	1,227
20-25	2,188	4,800	49,102	44	1,689	3,039	9,572	35,569	2,639	895	1,808
25-30	1,951	4,496	53,548	66	2,210	4,030	9,670	38,548	2,950	817	2,175
30-35	1,568	3,719	50,896	45	2,430	3,228	8,492	37,083	2,906	675	2,258
35-40	1,419	3,596	53,085	44	2,684	3,570	8,448	38,816	3,080	626	2,461
40-45	1,164	3,025	49,358	56	2,602	3,341	7,713	36,045	2,900	515	2,390
45-50	1,129	3,135	53,649	53	2,855	3,712	8,421	39,064	3,164	515	2,651
50-60	1,862	5,421	102,147	112	5,456	6,365	15,176	75,536	6,189	885	5,304
60-70	1,443	4,243	93,364	115	4,917	5,659	13,745	69,352	5,751	702	5,049
70-80	1,103	3,225	82,337	91	4,115	5,546	11,165	61,680	5,173	532	4,641
80-90	843	2,581	71,270	103	3,246	3,623	9,420	55,119	4,662	439	4,223
90-100	520	1,511	49,230	77	2,042	2,637	6,623	38,029	3,239	259	2,980
100-250	1,124	3,257	151,186	227	4,466	6,701	17,160	123,109	10,682	886	9,796
250-500	91	255	29,360	113	363	905	2,427	25,778	2,269	155	2,114
500 +	19	52	17,711	11	76	281	1,094	16,270	1,458	320	1,138

**Quintile Distribution**

First 20%	5,329	6,369	69	156	201	1,149	16,109	15,057	880	454	448
Second 20%	5,333	10,665	82,404	140	1,792	4,870	20,687	57,177	3,929	1,818	2,258
Middle 20%	5,330	12,218	146,628	141	6,161	9,907	26,115	106,263	8,144	2,240	6,023
Fourth 20%	5,331	14,496	245,130	263	12,902	16,368	37,857	179,556	14,520	2,431	12,103
Next 15%	3,999	11,821	297,701	360	14,528	17,344	41,117	225,385	18,905	1,969	16,936
Next 4%	1,066	3,106	128,464	203	4,238	6,234	15,444	102,784	8,872	747	8,125
Top 1%	266	743	79,473	175	1,055	2,273	6,699	69,629	6,156	665	5,491

<b>Total</b>	<b>26,654</b>	<b>59,418</b>	<b>979,869</b>	<b>1,439</b>	<b>40,877</b>	<b>58,143</b>	<b>164,029</b>	<b>755,852</b>	<b>61,405</b>	<b>10,324</b>	<b>51,384</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Union County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	219	382	-6,949	26	2	49	1,670	0	0	0	0
0-5	1,105	923	2,930	25	8	111	2,706	1,140	60	28	32
5-10	1,077	1,284	7,947	39	74	188	3,385	4,830	287	140	157
10-15	988	1,636	12,355	26	212	775	4,382	7,578	502	220	291
15-20	833	1,626	14,537	25	362	897	4,224	9,589	673	280	415
20-25	699	1,437	15,708	15	561	1,045	3,478	11,043	815	254	570
25-30	758	1,628	20,749	30	917	1,237	4,110	14,796	1,132	298	852
30-35	582	1,294	18,867	38	956	1,284	3,527	13,306	1,040	222	822
35-40	537	1,259	20,070	46	1,070	1,480	3,350	14,403	1,142	214	929
40-45	451	1,150	19,074	15	1,022	1,159	3,038	13,955	1,116	198	918
45-50	400	1,095	18,969	70	994	1,254	2,984	13,867	1,122	185	937
50-60	686	1,827	37,604	41	2,139	2,440	5,798	27,377	2,242	308	1,935
60-70	576	1,613	37,120	35	2,003	2,718	5,400	27,129	2,248	293	1,956
70-80	403	1,098	30,129	46	1,518	1,785	4,485	22,438	1,881	199	1,682
80-90	295	834	24,992	19	1,149	1,389	3,245	19,280	1,633	153	1,480
90-100	176	507	16,678	17	697	713	2,045	13,241	1,127	89	1,039
100-250	408	1,195	54,685	155	1,597	2,017	6,405	44,829	3,888	410	3,478
250-500	46	142	15,806	29	184	321	1,497	13,833	1,216	110	1,107
500 +	14	28	16,051	52	55	198	296	15,553	1,395	95	1,300

**Quintile Distribution**

First 20%	2,050	2,104	750	75	49	256	6,518	4,004	226	110	122
Second 20%	2,051	3,487	27,693	61	542	1,640	9,248	17,496	1,178	517	696
Middle 20%	2,051	4,374	53,944	79	2,298	3,449	11,019	38,157	2,899	770	2,159
Fourth 20%	2,051	5,213	91,690	172	4,992	5,974	14,646	66,667	5,371	892	4,482
Next 15%	1,538	4,288	112,371	126	5,628	7,067	15,891	84,134	7,047	765	6,282
Next 4%	410	1,194	50,222	135	1,609	1,916	6,024	40,816	3,525	353	3,172
Top 1%	102	298	40,653	102	404	757	2,680	36,913	3,274	287	2,987

<b>Total</b>	<b>10,253</b>	<b>20,958</b>	<b>377,323</b>	<b>750</b>	<b>15,521</b>	<b>21,061</b>	<b>66,026</b>	<b>288,187</b>	<b>23,520</b>	<b>3,694</b>	<b>19,899</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Wallowa County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	103	189	-4,328	170	2	87	718	24	2	0	2
0-5	384	312	998	9	4	19	1,008	375	20	7	13
5-10	326	383	2,434	11	20	51	1,121	1,398	83	36	47
10-15	309	542	3,883	13	62	155	1,551	2,306	151	72	83
15-20	297	548	5,139	17	127	403	1,708	3,210	222	86	139
20-25	223	471	5,003	20	164	445	1,288	3,241	234	83	156
25-30	194	396	5,321	12	220	346	1,159	3,650	276	67	210
30-35	173	400	5,588	30	260	442	1,204	3,846	298	64	234
35-40	160	368	5,986	15	322	571	1,036	4,137	327	61	267
40-45	146	359	6,220	10	325	412	1,118	4,414	352	58	294
45-50	124	318	5,882	21	329	582	960	4,069	327	50	277
50-60	183	482	9,960	33	550	802	1,627	7,073	577	79	498
60-70	147	422	9,551	13	501	839	1,438	6,808	560	71	489
70-80	84	224	6,291	4	317	406	794	4,777	401	48	353
80-90	60	162	5,085	13	229	229	661	3,979	335	37	298
90-100	44	120	4,162	9	173	326	640	3,031	257	26	231
100-250	115	295	15,281	184	445	746	1,870	12,403	1,046	98	948
250-500	11	19	3,506	5	44	108	362	2,997	240	13	227
500+	9	18	9,307	5	34	136	370	8,773	787	34	753

**Quintile Distribution**

First 20%	618	641	-2,539	185	9	127	2,114	819	45	19	27
Second 20%	619	999	7,343	28	112	303	2,957	4,411	286	130	162
Middle 20%	618	1,239	14,220	39	506	1,144	3,677	9,302	681	208	479
Fourth 20%	619	1,490	24,883	102	1,311	2,138	4,368	17,403	1,382	243	1,141
Next 15%	464	1,274	31,414	40	1,594	2,263	4,566	23,107	1,917	235	1,683
Next 4%	124	320	15,017	187	479	773	1,956	11,997	1,006	101	905
Top 1%	30	65	14,930	13	118	360	993	13,472	1,177	57	1,120

<b>Total</b>	<b>3,092</b>	<b>6,028</b>	<b>105,266</b>	<b>594</b>	<b>4,129</b>	<b>7,108</b>	<b>20,631</b>	<b>80,511</b>	<b>6,495</b>	<b>992</b>	<b>5,518</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Wasco County returns**

<b>AGI Category Distribution</b>											
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	137	240	-7,284	145	2	53	917	29	2	2	0
0-5	978	885	2,539	12	6	71	2,365	917	48	25	24
5-10	987	1,377	7,388	21	54	234	3,314	4,328	254	137	123
10-15	947	1,632	11,784	39	187	425	4,060	7,545	495	237	267
15-20	873	1,680	15,277	33	383	945	4,440	10,098	705	290	434
20-25	805	1,761	18,058	74	579	690	4,205	12,854	943	316	638
25-30	608	1,439	16,692	26	650	1,134	3,538	11,642	882	250	639
30-35	499	1,152	16,135	22	737	1,292	3,293	11,127	865	198	674
35-40	473	1,157	17,732	35	889	1,697	3,531	11,926	936	190	746
40-45	370	876	15,683	9	906	978	2,703	11,201	899	144	754
45-50	353	871	16,720	13	938	1,258	2,930	11,660	942	146	797
50-60	606	1,590	33,296	278	1,860	2,928	5,911	23,103	1,888	266	1,622
60-70	483	1,271	31,251	40	1,650	2,500	5,240	21,953	1,816	211	1,605
70-80	343	900	25,657	30	1,287	1,828	4,088	18,495	1,546	168	1,378
80-90	247	671	20,957	36	956	1,254	3,129	15,660	1,325	117	1,208
90-100	193	543	18,270	17	750	1,020	2,607	13,917	1,186	94	1,092
100-250	403	1,052	54,402	69	1,610	2,561	6,789	43,510	3,776	303	3,473
250-500	37	99	12,069	8	148	235	1,117	10,577	939	62	877
500 +	16	37	12,216	10	64	176	399	11,587	1,037	59	978
<b>Quintile Distribution</b>											
First 20%	1,871	2,152	470	175	38	253	5,694	3,956	223	121	104
Second 20%	1,872	3,296	25,738	66	502	1,225	8,489	16,598	1,112	498	638
Middle 20%	1,872	4,202	47,001	123	1,727	2,862	10,591	32,727	2,447	746	1,733
Fourth 20%	1,872	4,642	82,066	116	4,437	6,553	14,705	57,130	4,580	776	3,808
Next 15%	1,404	3,725	103,784	350	5,087	7,405	16,618	75,174	6,293	644	5,650
Next 4%	374	976	46,886	64	1,494	2,248	6,189	37,019	3,202	242	2,960
Top 1%	93	240	32,896	24	372	734	2,292	29,522	2,624	187	2,437
<b>Total</b>	<b>9,358</b>	<b>19,233</b>	<b>338,840</b>	<b>918</b>	<b>13,657</b>	<b>21,280</b>	<b>64,579</b>	<b>252,127</b>	<b>20,482</b>	<b>3,215</b>	<b>17,329</b>

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

**All 2004 Washington County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	2,488	3,355	-131,222	871	71	3,071	21,220	30	2	6	2
0-5	16,681	12,136	42,530	414	221	1,095	38,867	17,048	908	353	558
5-10	15,116	17,299	112,271	548	1,312	2,598	50,656	68,797	4,161	1,764	2,498
10-15	14,177	22,165	177,449	513	3,707	6,154	59,234	116,994	7,935	3,219	4,987
15-20	14,056	25,277	245,533	567	7,315	8,179	64,638	171,336	12,318	4,396	8,369
20-25	12,755	24,004	286,635	562	11,822	9,545	61,592	207,893	15,680	4,542	11,556
25-30	11,874	22,915	326,209	578	16,219	11,738	64,630	237,266	18,424	4,192	14,471
30-35	10,969	21,727	356,001	556	19,966	14,623	67,408	257,002	20,360	3,741	16,741
35-40	9,759	19,698	365,372	549	21,976	15,874	69,084	261,344	20,985	3,350	17,708
40-45	8,750	18,797	371,337	580	21,687	17,381	70,293	264,329	21,422	3,149	18,315
45-50	8,063	17,836	383,133	502	22,260	18,911	71,307	272,590	22,286	2,917	19,380
50-60	14,070	33,376	772,384	1,124	42,581	40,068	145,588	547,539	45,153	5,390	39,765
60-70	12,272	31,701	796,687	892	41,140	39,252	146,005	573,116	47,737	5,176	42,562
70-80	10,897	29,857	815,699	793	39,329	36,956	144,684	596,607	50,127	4,871	45,255
80-90	9,117	25,922	773,814	790	34,601	30,976	132,118	577,432	48,902	4,229	44,673
90-100	7,199	21,227	682,283	919	27,965	22,764	113,164	519,726	44,318	3,504	40,814
100-250	25,612	78,348	3,598,786	4,834	101,322	82,692	494,981	2,926,012	254,384	13,826	240,558
250-500	2,914	9,269	958,291	2,252	11,580	12,684	88,786	847,793	75,267	2,286	72,981
500 +	1,023	3,075	1,309,920	4,314	4,066	15,635	112,623	1,181,910	106,018	4,419	101,599

**Quintile Distribution**

First 20%	41,558	43,710	105,715	2,076	3,163	9,441	140,385	139,017	8,596	3,581	5,231
Second 20%	41,558	75,569	836,269	1,783	31,443	28,552	197,449	595,089	44,170	13,479	31,891
Middle 20%	41,559	85,906	1,592,615	2,379	91,906	71,121	300,971	1,140,080	91,679	14,564	77,430
Fourth 20%	41,559	107,004	2,739,741	3,211	139,291	131,310	497,884	1,980,056	165,225	17,389	147,838
Next 15%	31,169	93,323	3,453,075	3,606	122,034	98,321	532,214	2,705,863	232,761	15,758	217,003
Next 4%	8,312	26,054	1,781,643	3,959	33,055	30,361	199,684	1,523,073	134,144	5,185	128,958
Top 1%	2,077	6,418	1,734,055	5,145	8,250	21,089	148,290	1,561,587	139,813	5,372	134,441

<b>Total</b>	<b>207,792</b>	<b>437,984</b>	<b>12,243,113</b>	<b>22,158</b>	<b>429,141</b>	<b>390,196</b>	<b>2,016,878</b>	<b>9,644,766</b>	<b>816,388</b>	<b>75,329</b>	<b>742,792</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Wheeler County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	34	65	-1,647	1	0	33	229	0	0	0	0
0-5	46	47	112	0	0	28	105	40	2	1	1
5-10	55	89	404	1	1	21	203	208	12	8	4
10-15	44	85	540	0	6	16	215	328	21	11	10
15-20	63	133	1,101	0	23	86	302	707	48	20	27
20-25	39	83	865	2	23	48	249	553	39	13	26
25-30	33	66	907	0	43	68	155	652	49	11	38
30-35	27	71	878	0	32	25	189	631	48	11	37
35-40	31	84	1,157	1	56	68	208	827	65	13	52
40-45	23	49	977	1	51	137	216	602	48	7	41
45-50	22	58	1,049	3	58	95	167	732	59	9	49
50-60	32	82	1,735	6	113	133	239	1,255	102	13	89
60-70	22	55	1,428	7	75	250	314	854	70	8	62
70-80	16	37	1,212	3	62	124	152	877	74	11	63
80-90	14	37	1,183	0	52	159	150	822	69	6	63
90-100	*	*	*	*	*	*	*	*	*	*	*
100-250	16	37	3,161	11	64	127	309	2,672	234	14	221
250-500	*	*	*	*	*	*	*	*	*	*	*
500+	*	*	*	*	*	*	*	*	*	*	*

**Quintile Distribution**

First 20%	103	143	-1,396	2	1	61	417	108	6	3	3
Second 20%	104	197	1,256	0	16	53	451	779	50	25	25
Middle 20%	103	218	2,305	2	75	185	574	1,502	108	34	73
Fourth 20%	104	266	4,032	5	189	320	786	2,771	218	41	177
Next 15%	78	191	4,929	15	282	588	756	3,377	279	35	244
Top 5%	20	52	2,037	10	76	195	267	1,509	129	10	119
Top 1%	5	11	1,902	0	20	18	151	1,713	153	8	145

<b>Total</b>	<b>517</b>	<b>1,078</b>	<b>15,063</b>	<b>35</b>	<b>659</b>	<b>1,420</b>	<b>3,402</b>	<b>11,759</b>	<b>941</b>	<b>155</b>	<b>785</b>
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\* Summary information for this category has been combined with the previous (or following) category due to the low count.

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

**All 2004 Yamhill County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	461	791	-23,907	71	7	135	3,815	0	0	1	0
0-5	3,074	2,545	8,176	53	25	220	7,256	3,157	165	72	94
5-10	3,107	3,923	23,196	116	220	460	10,439	14,201	846	395	468
10-15	2,975	5,051	37,175	85	662	1,173	13,030	23,902	1,588	735	901
15-20	2,821	5,445	49,192	88	1,282	1,858	13,573	33,719	2,382	941	1,509
20-25	2,389	5,148	53,629	142	1,838	2,594	13,245	37,195	2,746	904	1,898
25-30	2,175	4,879	59,745	154	2,480	2,195	12,669	43,024	3,284	886	2,434
30-35	1,838	4,184	59,636	73	2,795	2,919	12,727	42,026	3,271	708	2,576
35-40	1,724	4,062	64,651	110	3,337	3,372	12,807	45,580	3,611	671	2,947
40-45	1,582	4,010	67,207	81	3,442	3,560	13,115	47,439	3,798	661	3,140
45-50	1,472	3,813	69,848	115	3,651	3,547	13,591	49,354	3,990	627	3,365
50-60	2,543	7,057	139,455	179	7,227	7,762	26,353	98,839	8,077	1,139	6,941
60-70	2,152	6,249	139,375	207	7,000	8,482	25,949	98,663	8,154	1,017	7,137
70-80	1,689	4,929	126,501	210	6,082	6,998	22,375	91,435	7,652	826	6,826
80-90	1,240	3,672	104,981	119	4,709	5,170	17,511	77,869	6,572	594	5,978
90-100	822	2,508	77,772	103	3,208	3,230	12,538	58,910	5,011	422	4,588
100-250	2,123	6,203	288,530	661	8,421	10,077	40,353	230,428	19,970	1,186	18,784
250-500	212	593	71,282	181	841	1,407	6,827	62,389	5,523	170	5,354
500 +	90	239	180,133	1,352	358	2,834	12,812	165,481	14,847	483	14,364

**Quintile Distribution**

First 20%	6,897	7,664	10,075	247	284	887	22,525	18,954	1,112	521	613
Second 20%	6,898	13,003	112,752	209	2,834	4,313	33,001	76,022	5,329	2,134	3,342
Middle 20%	6,898	15,673	213,857	440	9,798	9,981	45,077	151,466	11,742	2,709	9,113
Fourth 20%	6,898	18,721	361,529	510	18,606	20,219	68,964	255,594	20,823	3,055	17,775
Next 15%	5,174	15,285	432,639	611	19,214	20,728	72,934	320,941	27,084	2,544	24,541
Next 4%	1,380	4,008	204,223	513	5,484	7,348	28,077	163,847	14,239	790	13,450
Top 1%	344	947	261,503	1,570	1,365	4,516	20,405	236,787	21,158	686	20,472

<b>Total</b>	<b>34,489</b>	<b>75,301</b>	<b>1,596,577</b>	<b>4,100</b>	<b>57,585</b>	<b>67,994</b>	<b>290,982</b>	<b>1,223,611</b>	<b>101,488</b>	<b>12,438</b>	<b>89,305</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Clark County, Washington, returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	674	1,552	-32,581	1,243	8	3,758	188	703	63	0	62
0-5	7,446	14,336	15,634	354	409	1,577	5,931	9,847	513	198	320
5-10	4,648	9,371	34,137	30	1,011	1,123	8,751	24,030	1,396	481	931
10-15	3,812	8,375	47,517	25	1,636	1,263	9,981	35,138	2,296	699	1,630
15-20	3,658	8,367	63,823	69	2,460	1,278	13,226	47,865	3,327	876	2,492
20-25	3,622	8,359	81,667	26	3,680	1,113	14,383	62,760	4,625	1,000	3,670
25-30	3,629	8,792	99,765	217	4,879	1,715	17,264	76,301	5,813	1,079	4,769
30-35	3,829	9,364	124,379	24	6,465	1,961	20,947	95,137	7,413	1,142	6,291
35-40	3,378	8,436	126,513	35	6,775	1,949	21,318	96,563	7,668	1,009	6,667
40-45	3,142	8,170	133,315	30	6,827	3,166	23,208	100,883	8,108	987	7,124
45-50	2,761	7,434	130,895	19	6,434	2,817	23,239	98,570	8,000	913	7,087
50-60	4,287	11,761	234,796	64	11,323	4,314	39,324	180,192	14,835	1,488	13,348
60-70	2,960	8,709	191,354	42	8,519	3,534	31,013	148,446	12,384	1,138	11,246
70-80	2,044	6,089	152,612	16	6,427	3,773	24,536	118,212	9,949	808	9,142
80-90	1,338	4,050	113,256	18	4,455	1,861	17,139	89,845	7,626	553	7,073
90-100	938	2,896	88,698	11	3,239	1,577	12,977	70,942	6,055	396	5,659
100-250	2,001	6,142	266,017	137	6,824	5,037	33,966	220,429	19,129	854	18,275
250-500	157	426	53,190	26	465	845	4,055	47,851	4,254	80	4,174
500 +	95	231	141,282	568	276	1,797	7,807	131,970	11,846	332	11,515

**Quintile Distribution**

First 20%	10,883	21,445	494	1,608	931	5,903	10,801	22,668	1,255	439	826
Second 20%	10,885	24,064	160,294	119	5,983	3,531	33,080	119,648	8,139	2,234	6,012
Middle 20%	10,883	26,304	321,471	264	16,195	4,993	54,991	246,036	18,943	3,195	15,830
Fourth 20%	10,884	28,740	498,912	129	25,077	10,054	85,425	379,663	30,761	3,516	27,253
Next 15%	8,163	24,075	579,212	92	24,729	11,493	92,499	451,069	37,868	3,187	34,681
Next 4%	2,177	6,703	253,140	136	7,519	4,753	34,816	206,299	17,799	932	16,867
Top 1%	544	1,529	252,749	603	1,679	3,731	17,642	230,300	20,535	528	20,006

<b>Total</b>	<b>54,419</b>	<b>132,860</b>	<b>2,066,272</b>	<b>2,952</b>	<b>82,112</b>	<b>44,458</b>	<b>329,254</b>	<b>1,655,683</b>	<b>135,300</b>	<b>14,032</b>	<b>121,475</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Other Washington counties returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,280	2,917	-152,022	698	7	6,088	632	276	19	1	19
0-5	7,795	14,477	16,007	568	453	1,921	6,279	10,768	584	180	405
5-10	4,202	8,232	30,659	121	928	1,195	7,980	21,937	1,310	395	925
10-15	2,858	6,008	35,409	128	1,254	3,878	9,207	25,971	1,738	434	1,315
15-20	2,262	4,971	39,279	29	1,542	2,351	8,222	29,000	2,049	446	1,618
20-25	1,829	4,281	41,027	104	1,722	1,918	7,240	30,677	2,269	426	1,855
25-30	1,526	3,616	41,833	71	1,941	1,752	7,216	31,432	2,417	389	2,041
30-35	1,324	3,308	42,912	23	1,972	1,879	7,262	32,166	2,519	336	2,186
35-40	1,142	2,814	42,768	72	2,165	2,113	7,014	32,003	2,549	299	2,251
40-45	1,000	2,615	42,401	44	2,040	1,476	7,279	31,905	2,579	294	2,288
45-50	846	2,256	40,186	37	1,902	1,206	6,520	30,627	2,493	257	2,236
50-60	1,334	3,700	73,115	47	3,266	2,348	11,696	56,046	4,621	438	4,183
60-70	999	2,753	64,565	130	2,729	1,685	10,871	49,718	4,154	332	3,822
70-80	673	1,980	50,346	534	1,935	4,047	7,406	39,148	3,298	242	3,055
80-90	423	1,218	36,033	20	1,255	1,178	5,418	28,215	2,398	162	2,235
90-100	318	942	30,149	120	944	1,045	4,750	23,646	2,016	125	1,891
100-250	1,000	2,827	141,111	132	2,944	3,575	19,132	116,953	10,180	445	9,735
250-500	142	376	48,740	14	339	1,442	4,909	42,733	3,797	39	3,758
500 +	98	238	152,335	223	222	7,403	6,307	138,770	12,458	334	12,124

**Quintile Distribution**

First 20%	6,208	12,133	-146,880	1,241	176	6,988	3,432	3,740	210	48	162
Second 20%	6,212	11,766	33,474	132	937	1,972	9,533	23,373	1,335	426	917
Middle 20%	6,211	13,226	87,489	249	3,267	6,690	20,257	64,395	4,417	1,038	3,410
Fourth 20%	6,210	15,138	189,585	207	8,856	8,259	32,320	142,192	11,063	1,578	9,516
Next 15%	4,658	12,903	281,391	798	11,891	11,129	44,810	216,598	18,008	1,544	16,464
Next 4%	1,242	3,529	154,681	227	3,695	4,067	21,473	126,900	10,988	532	10,456
Top 1%	310	834	217,113	263	737	9,395	13,514	194,792	17,428	408	17,020

<b>Total</b>	<b>31,051</b>	<b>69,529</b>	<b>816,854</b>	<b>3,116</b>	<b>29,560</b>	<b>48,500</b>	<b>145,340</b>	<b>771,991</b>	<b>63,449</b>	<b>5,574</b>	<b>57,945</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 California returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	2,065	4,349	-74,841	962	2	4,217	854	51	3	1	2
0-5	7,114	12,524	13,120	2,906	418	1,473	8,494	10,449	628	366	263
5-10	3,520	6,165	25,495	93	671	1,039	6,972	17,910	1,107	505	607
10-15	2,282	4,203	28,281	125	906	2,032	10,345	20,237	1,383	542	852
15-20	1,634	3,086	28,370	71	1,074	2,365	7,222	19,714	1,430	492	949
20-25	1,115	2,134	25,010	143	1,101	2,120	6,040	17,306	1,317	413	918
25-30	854	1,799	23,411	88	1,085	2,033	4,463	16,385	1,281	388	898
30-35	716	1,563	23,188	43	1,067	8,103	3,934	16,260	1,291	416	876
35-40	513	1,105	19,097	64	871	1,619	3,481	13,496	1,080	336	745
40-45	403	873	17,097	31	756	1,865	3,638	11,780	962	317	645
45-50	351	778	16,586	77	732	780	3,079	12,245	1,010	304	706
50-60	559	1,264	30,499	104	1,186	2,445	5,840	21,569	1,790	642	1,149
60-70	382	880	24,748	1,323	882	1,360	5,366	19,012	1,603	646	957
70-80	291	658	21,697	82	678	749	3,656	16,828	1,430	557	873
80-90	241	617	20,428	48	565	760	3,237	15,966	1,363	590	773
90-100	174	396	16,497	15	448	413	2,796	12,984	1,109	438	670
100-250	826	2,034	120,770	1,080	2,094	3,000	16,489	100,433	8,773	4,123	4,650
250-500	202	521	68,868	251	480	1,148	7,599	59,965	5,335	3,165	2,170
500 +	127	267	301,564	284	293	2,129	18,128	281,970	22,061	12,612	9,449

**Quintile Distribution**

First 20%	4,674	9,631	-74,381	3,565	89	5,211	2,674	2,200	167	134	33
Second 20%	4,673	7,539	13,513	304	349	524	6,930	8,852	496	252	246
Middle 20%	4,674	8,320	39,641	154	1,112	1,643	13,916	28,076	1,793	777	1,027
Fourth 20%	4,674	9,020	93,442	367	3,858	8,361	21,394	65,319	4,880	1,605	3,311
Next 15%	3,506	7,852	185,176	1,783	7,003	17,628	34,323	136,665	11,356	4,146	7,212
Next 4%	935	2,316	149,333	1,204	2,368	3,712	19,536	125,100	10,960	5,219	5,741
Top 1%	233	538	343,164	412	530	2,572	22,861	318,346	25,302	14,721	10,581

<b>Total</b>	<b>23,369</b>	<b>45,216</b>	<b>749,888</b>	<b>7,790</b>	<b>15,309</b>	<b>39,651</b>	<b>121,634</b>	<b>684,560</b>	<b>54,954</b>	<b>26,854</b>	<b>28,151</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Idaho returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	292	702	-10,600	260	0	1,179	127	2	0	0	0
0-5	3,010	5,913	6,556	88	158	330	3,539	4,274	227	82	146
5-10	1,510	3,127	10,958	24	287	410	2,693	7,893	465	169	301
10-15	1,016	2,281	12,550	15	403	318	2,971	9,166	601	198	413
15-20	907	2,172	15,668	6	549	508	3,224	11,561	803	232	580
20-25	686	1,744	15,287	5	619	419	2,758	11,560	843	196	654
25-30	538	1,342	14,833	8	684	264	2,645	11,312	860	162	698
30-35	439	1,159	14,274	6	681	302	2,532	10,839	841	146	697
35-40	409	1,155	15,333	10	709	239	2,694	11,747	929	148	781
40-45	366	1,078	15,533	8	709	470	2,597	11,850	950	142	808
45-50	276	819	13,051	7	604	288	2,263	9,920	804	111	694
50-60	319	918	17,415	7	839	506	2,759	13,388	1,100	125	975
60-70	192	609	12,386	3	539	292	1,811	9,747	814	101	713
70-80	142	439	10,554	7	452	305	1,532	8,290	698	70	628
80-90	88	250	7,496	4	289	257	1,247	5,718	485	44	441
90-100	54	169	5,114	3	181	142	701	4,097	351	26	325
100-250	161	452	23,215	86	521	282	3,522	19,310	1,681	113	1,567
250-500	29	96	9,272	0	77	168	857	8,171	720	41	679
500+	11	31	20,908	3	28	1,635	600	18,649	1,675	3	1,672

**Quintile Distribution**

First 20%	2,089	4,267	-8,533	331	53	1,239	2,241	1,286	67	24	43
Second 20%	2,089	4,142	9,914	23	250	378	2,814	6,856	379	135	246
Middle 20%	2,089	4,630	25,094	37	786	899	5,743	18,309	1,196	391	824
Fourth 20%	2,089	5,298	51,591	21	2,216	1,168	9,440	39,063	2,912	618	2,307
Next 15%	1,567	4,574	72,627	36	3,372	1,785	12,015	55,711	4,512	629	3,883
Next 4%	418	1,224	37,243	54	1,349	959	5,258	29,769	2,538	207	2,332
Top 1%	104	321	41,866	50	304	1,885	3,559	36,499	3,241	105	3,136

<b>Total</b>	<b>10,445</b>	<b>24,456</b>	<b>229,802</b>	<b>551</b>	<b>8,329</b>	<b>8,314</b>	<b>41,070</b>	<b>187,493</b>	<b>14,846</b>	<b>2,108</b>	<b>12,770</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2004 Other states returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	2,154	4,675	-136,341	26,911	8	21,474	1,658	207	18	3	15
0-5	15,182	26,013	27,391	1,550	672	2,353	17,270	18,408	1,059	331	733
5-10	7,374	12,032	53,922	271	1,421	2,979	16,170	37,953	2,387	734	1,664
10-15	5,032	9,083	62,500	239	2,032	5,011	13,295	44,174	3,070	783	2,310
15-20	4,016	7,386	69,731	125	2,759	9,173	12,681	46,955	3,446	769	2,711
20-25	2,763	5,487	61,622	91	2,793	8,456	10,843	42,130	3,223	625	2,629
25-30	1,936	4,107	53,042	70	2,473	6,447	9,241	36,309	2,838	455	2,396
30-35	1,597	3,549	51,817	74	2,448	6,678	8,768	35,717	2,833	425	2,415
35-40	1,217	2,759	45,484	146	2,280	4,805	7,461	31,727	2,560	361	2,201
40-45	1,003	2,287	42,515	62	2,064	3,777	9,077	29,999	2,436	329	2,108
45-50	825	1,930	39,124	63	1,866	3,042	6,513	28,293	2,329	276	2,053
50-60	1,265	3,037	69,119	104	3,108	4,982	12,339	50,999	4,243	458	3,786
60-70	875	2,102	56,757	227	2,341	4,784	9,440	41,040	3,437	303	3,134
70-80	645	1,632	48,205	67	1,808	3,370	7,295	36,074	3,053	266	2,787
80-90	481	1,235	40,740	110	1,373	3,542	6,603	29,760	2,536	223	2,313
90-100	375	934	35,444	129	1,031	1,775	5,475	27,444	2,343	184	2,159
100-250	1,413	3,665	206,758	1,017	4,032	8,802	32,038	169,375	14,768	1,027	13,741
250-500	282	700	93,208	377	703	9,485	9,578	81,944	7,225	430	6,795
500 +	197	451	294,135	1,289	501	4,660	24,583	265,680	23,853	1,531	22,322

**Quintile Distribution**

First 20%	9,725	19,022	-133,112	28,154	144	22,499	9,689	2,954	192	37	157
Second 20%	9,728	14,973	35,971	369	820	1,862	12,570	23,887	1,378	460	923
Middle 20%	9,727	16,743	96,375	402	2,894	6,600	24,628	68,148	4,553	1,259	3,325
Fourth 20%	9,725	19,040	206,368	349	8,924	26,134	36,658	140,794	10,679	2,063	8,696
Next 15%	7,296	17,104	365,593	822	16,197	32,386	62,892	263,477	21,777	2,437	19,347
Next 4%	1,945	5,015	254,896	1,135	5,516	11,966	39,614	205,669	17,858	1,294	16,564
Top 1%	486	1,167	389,080	1,693	1,217	14,147	34,279	349,256	31,222	1,962	29,260

<b>Total</b>	<b>48,632</b>	<b>93,064</b>	<b>1,215,171</b>	<b>32,923</b>	<b>35,713</b>	<b>115,594</b>	<b>220,330</b>	<b>1,054,186</b>	<b>87,658</b>	<b>9,511</b>	<b>78,272</b>
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## **Tables for All Returns by City**

This section contains two tables for the top 80 cities in terms of returns filed for tax year 2004. The tables summarize total adjusted gross income and tax, and average income and tax. The returns are categorized according to the city identified with the address provided on the return.





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

**All 2004 returns**

**City Distribution**

City	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
ALBANY	21,753	45,385	924,884	1,524	38,487	42,360	165,312	693,511	57,034	7,258	49,935
ALOHA	14,538	31,399	684,181	665	27,957	20,488	114,450	527,855	43,808	5,091	38,867
ASHLAND	10,686	18,410	513,001	12,190	17,125	32,086	102,268	394,362	33,254	3,148	30,156
ASTORIA	6,689	13,039	266,034	582	11,032	15,635	46,810	197,949	16,262	2,121	14,176
BAKER CITY	4,776	9,751	161,997	643	6,529	11,374	31,411	120,352	9,732	1,689	8,071
BEAVERTON	56,640	115,087	2,885,339	4,563	113,453	90,940	471,230	2,279,903	191,460	19,484	172,507
BEND	39,881	77,825	1,972,226	8,294	68,199	89,318	379,575	1,502,903	125,970	13,339	112,968
BORING	6,059	12,757	329,271	497	11,704	15,801	62,866	245,914	20,625	2,058	18,594
BROOKINGS	5,526	10,759	213,797	524	7,908	16,951	42,415	153,134	12,557	1,720	10,864
CANBY	8,682	19,484	424,973	525	16,114	17,138	79,472	320,177	26,594	3,126	23,520
CENTRAL POINT	10,732	22,498	451,177	719	17,895	21,616	89,390	334,648	27,468	3,577	23,990
CLACKAMAS*	11,646	24,670	593,379	656	22,931	20,307	107,691	453,047	37,872	4,184	33,789
COOS BAY	10,031	19,858	358,686	1,051	14,650	22,438	62,176	268,156	21,787	3,021	18,825
CORNELIUS	4,860	12,139	189,832	145	7,177	5,858	35,341	145,109	11,773	2,028	9,815
CORVALLIS	24,737	43,947	1,213,637	3,927	44,568	66,310	193,430	931,297	78,276	7,786	70,605
COTTAGE GROVE	6,509	13,666	236,920	479	9,653	12,027	46,747	173,565	14,056	2,096	11,989
CRESWELL	3,625	7,748	151,179	276	6,047	5,940	28,489	113,812	9,329	1,422	7,952
DALLAS	7,414	16,025	297,124	661	12,418	16,267	59,005	216,166	17,612	2,521	15,132
EAGLE POINT	5,244	11,379	225,283	422	8,485	13,301	44,484	170,176	14,010	1,981	12,076
ESTACADA	3,998	8,552	170,189	177	6,686	7,230	33,637	126,363	10,387	1,331	9,077
EUGENE	77,053	141,699	3,668,223	10,855	131,959	165,523	632,502	2,836,422	237,712	24,682	213,664
FAIRVIEW	4,241	8,651	175,562	172	7,734	7,278	33,367	131,260	10,764	1,380	9,429
FLORENCE	6,030	11,229	222,212	823	8,858	24,277	50,609	149,691	12,168	1,823	10,367
FOREST GROVE	8,335	18,402	384,465	468	14,002	15,086	67,052	294,017	24,368	3,052	21,388
GLADSTONE	5,147	10,365	216,567	326	9,307	9,539	41,134	159,527	13,109	1,775	11,387
GRANTS PASS	25,454	51,367	975,567	3,047	36,022	62,013	190,914	716,446	58,583	8,651	50,114
GRESHAM	29,467	61,574	1,297,975	1,335	53,158	54,357	251,193	958,160	78,968	9,989	69,275
HERMISTON	8,574	19,661	322,828	358	13,660	16,543	55,074	254,915	20,782	3,410	17,512
HILLSBORO	33,382	72,767	1,873,417	3,405	67,297	51,720	332,985	1,466,827	123,549	12,837	111,005
HOOD RIVER	6,805	14,371	286,854	809	10,208	12,957	50,462	221,309	18,292	2,824	15,509
JACKSONVILLE	2,988	5,851	159,044	668	5,145	8,429	30,732	120,100	10,116	991	9,139
JUNCTION CITY	4,661	9,688	188,239	278	7,606	8,670	32,979	143,678	11,775	1,603	10,219
KEIZER	13,095	28,361	583,438	818	23,911	26,753	107,652	433,102	35,651	4,723	31,115
KLAMATH FALLS	19,748	40,803	763,720	3,953	29,958	43,947	135,602	579,011	47,408	6,563	41,022
LA GRANDE	6,431	12,726	242,409	472	10,017	12,796	40,276	185,046	15,151	2,330	12,875
LA PINE	4,046	8,431	124,627	203	5,267	8,831	30,596	84,704	6,685	1,209	5,499
LAKE OSWEGO	20,242	39,480	2,011,906	9,739	46,933	67,605	317,023	1,634,807	142,369	8,119	134,319
LEBANON	10,386	22,445	406,325	851	16,489	19,440	75,477	304,843	24,870	3,685	21,232
LINCOLN CITY	3,778	6,730	129,587	509	5,187	9,948	27,941	90,937	7,369	1,168	6,241
MADRAS	3,806	8,715	141,320	207	5,336	6,976	26,910	106,788	8,645	1,463	7,217

\*Clackamas is an unincorporated area in Clackamas County.

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

**All 2004 returns**

**City Distribution**

City	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
MCMINNVILLE	12,379	26,613	530,792	1,616	19,652	28,389	98,418	397,753	32,727	4,393	28,448
MEDFORD	34,316	68,303	1,496,265	5,617	53,199	84,584	280,045	1,114,778	92,281	11,180	81,488
MILTON FREEWATER	3,870	8,878	115,620	217	4,510	5,977	21,899	88,780	7,032	1,409	5,654
MILWAUKIE	25,397	49,467	1,098,503	1,647	48,250	51,719	208,377	814,548	67,142	8,036	59,338
MOLALLA	5,260	12,038	221,401	170	9,011	7,944	43,078	166,756	13,655	1,867	11,821
MONMOUTH	3,648	7,133	143,031	199	5,585	7,126	26,908	105,879	8,733	1,140	7,628
MYRTLE CREEK	3,652	7,722	127,473	352	5,475	5,778	21,210	97,821	7,891	1,222	6,682
NEWBERG	9,774	20,990	522,735	900	17,638	19,228	93,664	402,112	33,756	3,661	30,162
NEWPORT	4,528	8,515	185,506	420	7,030	12,247	34,479	137,000	11,316	1,498	9,840
NORTH BEND	5,993	11,881	239,672	426	9,635	14,786	39,245	179,815	14,776	1,880	12,930
ONTARIO	5,504	12,408	187,987	494	7,155	9,999	33,589	145,499	11,717	2,981	8,810
OREGON CITY	20,217	42,719	997,125	1,246	40,262	36,895	199,935	748,679	62,237	6,850	55,550
PENDLETON	8,221	16,813	335,007	628	14,002	24,789	52,609	249,151	20,435	3,192	17,305
PHILOMATH	3,558	7,725	162,915	296	6,656	6,421	28,150	123,734	10,242	1,256	9,013
PORTLAND	295,909	544,214	15,598,151	41,716	556,448	560,829	2,679,258	12,257,241	1,036,045	97,876	940,491
PRINEVILLE	7,027	14,886	292,765	574	10,578	14,373	51,478	227,829	18,751	2,463	16,330
REDMOND	11,622	24,275	450,765	947	18,096	23,526	95,532	330,403	26,948	3,957	23,134
ROGUE RIVER	3,064	6,122	111,759	227	4,511	7,746	26,735	76,247	6,155	896	5,270
ROSEBURG	19,136	38,452	806,274	2,081	30,841	46,846	137,804	614,863	50,754	6,742	44,134
SALEM	78,306	165,425	3,361,604	7,992	130,485	166,209	630,805	2,538,304	209,346	28,351	181,954
SANDY	6,560	13,937	291,382	272	11,990	11,500	58,121	213,970	17,620	2,250	15,426
SCAPPOOSE	4,631	9,672	224,891	212	9,490	9,118	40,026	169,599	14,081	1,517	12,583
SEASIDE	3,360	6,294	119,501	261	4,577	7,618	24,068	87,568	7,141	1,023	6,145
SHERWOOD	8,264	19,362	541,329	777	18,913	16,916	102,025	420,519	35,640	3,221	32,470
SILVERTON	5,592	12,068	232,188	638	9,316	11,302	44,494	179,677	14,776	2,044	12,789
SPRINGFIELD	27,281	55,234	974,710	1,387	41,615	37,997	178,340	733,347	59,387	8,944	50,748
ST HELENS	5,813	12,650	253,921	262	10,589	9,727	46,162	196,531	16,213	2,013	14,244
STAYTON	3,797	8,190	158,870	415	6,229	6,989	28,605	119,875	9,842	1,317	8,552
SUTHERLIN	3,535	7,429	114,229	446	4,818	7,293	22,285	82,746	6,621	1,132	5,509
SWEET HOME	4,392	9,673	156,583	489	6,332	7,731	29,218	116,653	9,433	1,650	7,810
TALENT	3,260	6,328	109,958	604	4,413	5,998	21,629	81,558	6,596	1,015	5,618
THE DALLES	7,517	15,565	274,296	818	10,895	16,738	51,661	202,697	16,460	2,650	13,868
TIGARD	25,211	51,729	1,452,428	2,360	53,376	54,980	248,378	1,113,316	94,004	8,425	85,800
TILLAMOOK	5,265	10,793	189,932	192	7,974	10,108	35,475	140,615	11,413	1,754	9,694
TROUTDALE	7,242	15,872	324,149	324	13,572	10,673	62,488	243,702	20,084	2,602	17,574
TUALATIN	11,657	24,238	712,403	1,369	24,517	18,616	118,156	564,762	47,934	4,294	43,773
WEST LINN	12,024	25,675	1,123,992	2,020	27,746	31,103	178,843	911,328	79,028	4,699	74,398
WHITE CITY	3,650	8,312	117,408	234	4,416	3,708	21,970	89,409	7,141	1,347	5,837
WILSONVILLE	7,905	15,715	532,124	1,937	17,011	24,409	85,934	416,069	35,533	2,669	32,923
WOODBURN	9,075	22,651	309,114	496	10,890	18,201	64,781	221,964	17,628	3,516	14,187

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

**All 2004 returns**

**City Distribution**

City	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
ALBANY	21,753	2.1	42,518	70	1,769	1,947	7,600	31,881	2,622	334	2,296	5.4	7.2
ALOHA	14,538	2.2	47,062	46	1,923	1,409	7,873	36,309	3,013	350	2,673	5.7	7.4
ASHLAND	10,686	1.7	48,007	1,141	1,603	3,003	9,570	36,905	3,112	295	2,822	5.9	7.6
ASTORIA	6,689	1.9	39,772	87	1,649	2,338	6,998	29,593	2,431	317	2,119	5.3	7.2
BAKER CITY	4,776	2.0	33,919	135	1,367	2,382	6,577	25,199	2,038	354	1,690	5.0	6.7
BEAVERTON	56,640	2.0	50,942	81	2,003	1,606	8,320	40,253	3,380	344	3,046	6.0	7.6
BEND	39,881	2.0	49,453	208	1,710	2,240	9,518	37,685	3,159	335	2,833	5.7	7.5
BORING	6,059	2.1	54,344	82	1,932	2,608	10,376	40,587	3,404	340	3,069	5.6	7.6
BROOKINGS	5,526	1.9	38,689	95	1,431	3,067	7,676	27,712	2,272	311	1,966	5.1	7.1
CANBY	8,682	2.2	48,949	61	1,856	1,974	9,154	36,878	3,063	360	2,709	5.5	7.3
CENTRAL POINT	10,732	2.1	42,040	67	1,668	2,014	8,329	31,182	2,559	333	2,235	5.3	7.2
CLACKAMAS	11,646	2.1	50,951	56	1,969	1,744	9,247	38,902	3,252	359	2,901	5.7	7.5
COOS BAY	10,031	2.0	35,758	105	1,461	2,237	6,198	26,733	2,172	301	1,877	5.2	7.0
CORNELIUS	4,860	2.5	39,060	30	1,477	1,205	7,272	29,858	2,423	417	2,020	5.2	6.8
CORVALLIS	24,737	1.8	49,062	159	1,802	2,681	7,820	37,648	3,164	315	2,854	5.8	7.6
COTTAGE GROVE	6,509	2.1	36,399	74	1,483	1,848	7,182	26,665	2,160	322	1,842	5.1	6.9
CRESWELL	3,625	2.1	41,705	76	1,668	1,639	7,859	31,396	2,574	392	2,194	5.3	7.0
DALLAS	7,414	2.2	40,076	89	1,675	2,194	7,959	29,156	2,376	340	2,041	5.1	7.0
EAGLE POINT	5,244	2.2	42,960	81	1,618	2,536	8,483	32,452	2,672	378	2,303	5.4	7.1
ESTACADA	3,998	2.1	42,568	44	1,672	1,808	8,413	31,607	2,598	333	2,270	5.3	7.2
EUGENE	77,053	1.8	47,607	141	1,713	2,148	8,209	36,811	3,085	320	2,773	5.8	7.5
FAIRVIEW	4,241	2.0	41,396	41	1,824	1,716	7,868	30,950	2,538	325	2,223	5.4	7.2
FLORENCE	6,030	1.9	36,851	136	1,469	4,026	8,393	24,824	2,018	302	1,719	4.7	6.9
FOREST GROVE	8,335	2.2	46,127	56	1,680	1,810	8,045	35,275	2,924	366	2,566	5.6	7.3
GLADSTONE	5,147	2.0	42,076	63	1,808	1,853	7,992	30,994	2,547	345	2,212	5.3	7.1
GRANTS PASS	25,454	2.0	38,327	120	1,415	2,436	7,500	28,147	2,302	340	1,969	5.1	7.0
GRESHAM	29,467	2.1	44,048	45	1,804	1,845	8,525	32,516	2,680	339	2,351	5.3	7.2
HERMISTON	8,574	2.3	37,652	42	1,593	1,930	6,423	29,731	2,424	398	2,042	5.4	6.9
HILLSBORO	33,382	2.2	56,121	102	2,016	1,549	9,975	43,941	3,701	385	3,325	5.9	7.6
HOOD RIVER	6,805	2.1	42,154	119	1,500	1,904	7,415	32,522	2,688	415	2,279	5.4	7.0
JACKSONVILLE	2,988	2.0	53,228	223	1,722	2,821	10,285	40,194	3,386	332	3,058	5.7	7.6
JUNCTION CITY	4,661	2.1	40,386	60	1,632	1,860	7,076	30,826	2,526	344	2,193	5.4	7.1
KEIZER	13,095	2.2	44,554	63	1,826	2,043	8,221	33,074	2,723	361	2,376	5.3	7.2
KLAMATH FALLS	19,748	2.1	38,673	200	1,517	2,225	6,867	29,320	2,401	332	2,077	5.4	7.1
LA GRANDE	6,431	2.0	37,694	73	1,558	1,990	6,263	28,774	2,356	362	2,002	5.3	7.0
LA PINE	4,046	2.1	30,802	50	1,302	2,183	7,562	20,935	1,652	299	1,359	4.4	6.5
LAKE OSWEGO	20,242	2.0	99,393	481	2,319	3,340	15,662	80,763	7,033	401	6,636	6.7	8.2
LEBANON	10,386	2.2	39,122	82	1,588	1,872	7,267	29,351	2,395	355	2,044	5.2	7.0
LINCOLN CITY	3,778	1.8	34,301	135	1,373	2,633	7,396	24,070	1,950	309	1,652	4.8	6.9
MADRAS	3,806	2.3	37,131	55	1,402	1,833	7,070	28,058	2,271	384	1,896	5.1	6.8

\*Clackamas is an unincorporated area in Clackamas County.

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

**All 2004 returns**

**City Distribution**

City	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
MCMINNVILLE	12,379	2.1	42,878	131	1,588	2,293	7,950	32,131	2,644	355	2,298	5.4	7.2
MEDFORD	34,316	2.0	43,603	164	1,550	2,465	8,161	32,486	2,689	326	2,375	5.4	7.3
MILTON FREEWATER	3,870	2.3	29,876	56	1,165	1,545	5,659	22,941	1,817	364	1,461	4.9	6.4
MILWAUKIE	25,397	1.9	43,253	65	1,900	2,036	8,205	32,073	2,644	316	2,336	5.4	7.3
MOLALLA	5,260	2.3	42,092	32	1,713	1,510	8,190	31,703	2,596	355	2,247	5.3	7.1
MONMOUTH	3,648	2.0	39,208	54	1,531	1,953	7,376	29,024	2,394	313	2,091	5.3	7.2
MYRTLE CREEK	3,652	2.1	34,905	96	1,499	1,582	5,808	26,786	2,161	335	1,830	5.2	6.8
NEWBERG	9,774	2.1	53,482	92	1,805	1,967	9,583	41,141	3,454	375	3,086	5.8	7.5
NEWPORT	4,528	1.9	40,969	93	1,553	2,705	7,615	30,256	2,499	331	2,173	5.3	7.2
NORTH BEND	5,993	2.0	39,992	71	1,608	2,467	6,548	30,004	2,466	314	2,158	5.4	7.2
ONTARIO	5,504	2.3	34,155	90	1,300	1,817	6,103	26,435	2,129	542	1,601	4.7	6.1
OREGON CITY	20,217	2.1	49,321	62	1,992	1,825	9,890	37,032	3,078	339	2,748	5.6	7.4
PENDLETON	8,221	2.0	40,750	76	1,703	3,015	6,399	30,307	2,486	388	2,105	5.2	6.9
PHILOMATH	3,558	2.2	45,788	83	1,871	1,805	7,912	34,776	2,879	353	2,533	5.5	7.3
PORTLAND	295,909	1.8	52,713	141	1,881	1,895	9,054	41,422	3,501	331	3,178	6.0	7.7
PRINEVILLE	7,027	2.1	41,663	82	1,505	2,046	7,326	32,422	2,669	350	2,324	5.6	7.2
REDMOND	11,622	2.1	38,786	82	1,557	2,024	8,220	28,429	2,319	341	1,991	5.1	7.0
ROGUE RIVER	3,064	2.0	36,475	74	1,472	2,528	8,726	24,885	2,009	292	1,720	4.7	6.9
ROSEBURG	19,136	2.0	42,134	109	1,612	2,448	7,201	32,131	2,652	352	2,306	5.5	7.2
SALEM	78,306	2.1	42,929	102	1,666	2,123	8,056	32,415	2,673	362	2,324	5.4	7.2
SANDY	6,560	2.1	44,418	41	1,828	1,753	8,860	32,617	2,686	343	2,352	5.3	7.2
SCAPPOOSE	4,631	2.1	48,562	46	2,049	1,969	8,643	36,622	3,041	328	2,717	5.6	7.4
SEASIDE	3,360	1.9	35,566	78	1,362	2,267	7,163	26,062	2,125	304	1,829	5.1	7.0
SHERWOOD	8,264	2.3	65,505	94	2,289	2,047	12,346	50,886	4,313	390	3,929	6.0	7.7
SILVERTON	5,592	2.2	41,521	114	1,666	2,021	7,957	32,131	2,642	366	2,287	5.5	7.1
SPRINGFIELD	27,281	2.0	35,729	51	1,525	1,393	6,537	26,881	2,177	328	1,860	5.2	6.9
ST HELENS	5,813	2.2	43,682	45	1,822	1,673	7,941	33,809	2,789	346	2,450	5.6	7.2
STAYTON	3,797	2.2	41,841	109	1,641	1,841	7,534	31,571	2,592	347	2,252	5.4	7.1
SUTHERLIN	3,535	2.1	32,314	126	1,363	2,063	6,304	23,408	1,873	320	1,559	4.8	6.7
SWEET HOME	4,392	2.2	35,652	111	1,442	1,760	6,653	26,560	2,148	376	1,778	5.0	6.7
TALENT	3,260	1.9	33,729	185	1,354	1,840	6,635	25,018	2,023	311	1,723	5.1	6.9
THE DALLES	7,517	2.1	36,490	109	1,449	2,227	6,873	26,965	2,190	353	1,845	5.1	6.8
TIGARD	25,211	2.1	57,611	94	2,117	2,181	9,852	44,160	3,729	334	3,403	5.9	7.7
TILLAMOOK	5,265	2.0	36,074	37	1,515	1,920	6,738	26,708	2,168	333	1,841	5.1	6.9
TROUTDALE	7,242	2.2	44,760	45	1,874	1,474	8,629	33,651	2,773	359	2,427	5.4	7.2
TUALATIN	11,657	2.1	61,114	118	2,103	1,597	10,136	48,448	4,112	368	3,755	6.1	7.8
WEST LINN	12,024	2.1	93,479	168	2,308	2,587	14,874	75,792	6,573	391	6,188	6.6	8.2
WHITE CITY	3,650	2.3	32,167	64	1,210	1,016	6,019	24,496	1,956	369	1,599	5.0	6.5
WILSONVILLE	7,905	2.0	67,315	245	2,152	3,088	10,871	52,634	4,495	338	4,165	6.2	7.9
WOODBURN	9,075	2.5	34,062	55	1,200	2,006	7,138	24,459	1,943	387	1,563	4.6	6.4

## **IV. Appendices**



## APPENDIX A

### OREGON PERSONAL INCOME BRACKETS AND TAX RATES, 1930 TO 2004

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

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

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

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

**APPENDIX B**

**FEDERAL PERSONAL INCOME BRACKETS AND TAX RATES, 1989 TO 2004**

Single						
	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6
	15.0%	28.0%	33.0%	Worksheet *		
1989	< 18,550	18,550 - 44,900	44,900 - 93,130	> 93,130		
1990	< 19,450	19,450 - 47,050	47,050 - 97,620	> 97,620		
	15.0%	28.0%	31.0%			
1991	< 20,350	20,350 - 49,300	> 49,300			
1992	< 21,450	21,450 - 51,900	> 51,900			
	15.0%	28.0%	31.0%	36.0%	39.6%	
1993	< 22,100	22,100 - 53,500	53,500 - 115,000	115,000 - 250,000	> 250,000	
1994	< 22,750	22,750 - 55,100	55,100 - 115,000	115,000 - 250,000	> 250,000	
1995	< 23,350	23,350 - 56,550	56,550 - 117,950	117,950 - 256,500	> 256,500	
1996	< 24,000	24,000 - 58,150	58,150 - 121,300	121,300 - 263,750	> 263,750	
1997	< 24,650	24,650 - 59,750	59,750 - 124,650	124,650 - 271,050	> 271,050	
1998	< 25,350	25,350 - 61,400	61,400 - 128,100	128,100 - 278,450	> 278,450	
1999	< 25,750	25,750 - 62,450	62,450 - 130,250	130,250 - 283,150	> 283,150	
2000	< 26,250	26,250 - 63,550	63,550 - 132,600	132,600 - 288,350	> 288,350	
	15.0%	27.5%	30.5%	35.5%	39.1%	
2001	< 27,050	27,050 - 65,550	65,550 - 136,750	136,750 - 297,350	> 297,350	
	10.0%	15.0%	27.0%	30.0%	35.0%	38.6%
2002	< 6,000	6,000 - 27,950	27,950 - 67,700	67,700 - 141,250	141,250 - 307,050	> 307,050
	10.0%	15.0%	25.0%	28.0%	33.0%	35.0%
2003	< 7,000	7,000 - 28,400	28,400 - 68,800	68,800 - 143,500	143,500 - 311,950	> 311,950
2004	< 7,150	7,150 - 29,050	29,050 - 70,350	70,350 - 146,750	146,750 - 319,100	> 319,100

Joint						
	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6
	15.0%	28.0%	33.0%	Worksheet *		
1989	< 30,950	30,950 - 74,850	74,850 - 155,320	> 155,320		
1990	< 32,450	32,450 - 78,400	78,400 - 162,770	> 162,770		
	15.0%	28.0%	31.0%			
1991	< 34,000	34,000 - 82,150	> 82,150			
1992	< 35,800	35,800 - 86,500	> 86,500			
	15.0%	28.0%	31.0%	36.0%	39.6%	
1993	< 36,900	36,900 - 89,150	89,150 - 140,000	140,000 - 250,000	> 250,000	
1994	< 38,000	38,000 - 91,850	91,850 - 140,000	140,000 - 250,000	> 250,000	
1995	< 39,000	39,000 - 94,250	94,250 - 143,600	143,600 - 256,500	> 256,500	
1996	< 40,100	40,100 - 96,900	96,900 - 147,700	147,700 - 263,750	> 263,750	
1997	< 41,200	41,200 - 99,600	99,600 - 151,750	151,750 - 271,050	> 271,050	
1998	< 42,350	42,350 - 102,300	102,300 - 155,950	155,950 - 278,450	> 278,450	
1999	< 43,050	43,050 - 104,050	104,050 - 158,550	158,550 - 283,150	> 283,150	
2000	< 43,850	43,850 - 105,950	105,950 - 161,450	161,450 - 288,350	> 288,350	
	15.0%	27.5%	30.5%	35.5%	39.1%	
2001	< 45,200	45,200 - 109,250	109,250 - 166,500	166,500 - 297,350	> 297,350	
	10.0%	15.0%	27.0%	30.0%	35.0%	38.6%
2002	< 12,000	12,000 - 46,700	46,700 - 112,850	112,850 - 171,950	171,950 - 307,050	> 307,050
	10.0%	15.0%	25.0%	28.0%	33.0%	35.0%
2003	< 14,000	14,000 - 56,800	56,800 - 114,650	114,650 - 174,700	174,700 - 311,950	> 311,950
2004	< 14,300	14,300 - 58,100	58,100 - 117,250	117,250 - 178,650	178,650 - 319,100	> 319,100

Married Filing Separately						
	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6
	15.0%	28.0%	33.0%	Worksheet *		
1989	< 15,475	15,475 - 37,425	37,425 - 117,895	> 117,895		
1990	< 16,225	16,225 - 39,200	39,200 - 123,570	> 123,570		
	15.0%	28.0%	31.0%			
1991	< 17,000	17,000 - 41,075	> 41,075			
1992	< 17,900	17,900 - 43,250	> 43,250			
	15.0%	28.0%	31.0%	36.0%	39.6%	
1993	< 18,450	18,450 - 44,575	44,575 - 70,000	70,000 - 125,000	> 125,000	
1994	< 19,000	19,000 - 45,925	45,925 - 70,000	70,000 - 125,000	> 125,000	
1995	< 19,500	19,500 - 47,125	47,125 - 71,800	71,800 - 128,250	> 128,250	
1996	< 20,050	20,050 - 48,450	48,450 - 73,850	73,850 - 131,875	> 131,875	
1997	< 20,600	20,600 - 49,800	49,800 - 75,875	75,875 - 135,525	> 135,525	
1998	< 21,175	21,175 - 51,150	51,150 - 77,975	77,975 - 139,225	> 139,225	
1999	< 21,525	21,525 - 52,025	52,025 - 79,275	79,275 - 141,575	> 141,575	
2000	< 21,925	21,925 - 52,975	52,975 - 80,725	80,725 - 144,175	> 144,175	
	15.0%	27.5%	30.5%	35.5%	39.1%	
2001	< 22,600	22,600 - 54,625	54,625 - 83,250	83,250 - 148,675	> 148,675	
	10.0%	15.0%	27.0%	30.0%	35.0%	38.6%
2002	< 6,000	6,000 - 23,350	23,350 - 56,425	56,425 - 85,975	85,975 - 153,525	> 153,525
	10.0%	15.0%	25.0%	28.0%	33.0%	35.0%
2003	< 7,000	7,000 - 28,400	28,400 - 57,325	57,325 - 87,350	87,350 - 155,975	> 155,975
2004	< 7,150	7,150 - 29,050	29,050 - 58,625	58,625 - 89,325	89,325 - 159,550	> 159,550

Head of Household						
	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6
	15.0%	28.0%	33.0%	Worksheet *		
1989	< 24,850	24,850 - 64,200	64,200 - 128,810	> 128,810		
1990	< 26,050	26,050 - 67,200	67,200 - 134,930	> 134,930		
	15.0%	28.0%	31.0%			
1991	< 27,300	27,300 - 70,450	> 70,450			
1992	< 28,750	28,750 - 74,150	> 74,150			
	15.0%	28.0%	31.0%	36.0%	39.6%	
1993	< 29,600	29,600 - 76,400	76,400 - 127,500	127,500 - 250,000	> 250,000	
1994	< 30,500	30,500 - 78,700	78,700 - 127,500	127,500 - 250,000	> 250,000	
1995	< 31,250	31,250 - 80,750	80,750 - 130,800	130,800 - 256,500	> 256,500	
1996	< 32,150	32,150 - 83,050	83,050 - 134,500	134,500 - 263,750	> 263,750	
1997	< 33,050	33,050 - 85,350	85,350 - 138,200	138,200 - 271,050	> 271,050	
1998	< 33,950	33,950 - 87,700	87,700 - 142,000	142,000 - 278,450	> 278,450	
1999	< 34,550	34,550 - 89,150	89,150 - 144,400	144,400 - 283,150	> 283,150	
2000	< 35,150	35,150 - 90,800	90,800 - 147,050	147,050 - 288,350	> 288,350	
	15.0%	27.5%	30.5%	35.5%	39.1%	
2001	< 36,250	36,250 - 93,650	93,650 - 151,650	151,650 - 297,350	> 297,350	
	10.0%	15.0%	27.0%	30.0%	35.0%	38.6%
2002	< 10,000	10,000 - 37,450	37,450 - 96,700	96,700 - 156,600	156,600 - 307,050	> 307,050
	10.0%	15.0%	25.0%	28.0%	33.0%	35.0%
2003	< 10,000	10,000 - 38,050	38,050 - 98,250	98,250 - 159,100	159,100 - 311,950	> 311,950
2004	< 10,000	10,000 - 38,900	38,900 - 100,500	100,500 - 162,700	162,700 - 319,100	> 319,100

\* For incomes in these ranges, a special worksheet provided by the IRS is needed to determine tax liability.



## APPENDIX C

### OREGON PERSONAL EXEMPTION DEDUCTIONS AND EXEMPTION CREDITS

(TAX YEARS 1930 TO 2004)

#### Personal Exemption Deductions 1930 to 1982

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

#### Personal Exemption Credits 1983 to 2003

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

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

## APPENDIX D

### Federal Personal Exemptions and Standard Deductions

(Tax Years 1988 to 2004)

#### Federal Personal Exemption and Phaseouts

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

#### Federal Standard Deductions and Phaseouts for Itemized Deductions

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

## Appendix E

### 2 Percent Surplus Refund (Kicker) History

The 1979 Oregon Legislature passed the “2 percent kicker” law, which requires the state to refund excess revenue to taxpayers when actual General Fund revenues exceed the forecast amount by more than 2 percent.

This limitation is applied separately to corporate income tax revenue and the sum of personal income tax revenue and all other General Fund revenue. If revenues from the corporation income tax exceed their forecast by more than 2 percent, then all revenue in excess of the forecast is refunded to corporations. If revenues from all other General Fund sources exceed their forecast, the total excess is refunded to individuals through the personal income tax program. The information included here pertains only to the personal income tax kicker.

Prior to 1994, these refunds were made via a tax credit on the Oregon tax form for the calendar year in which the biennium ended. For example, actual revenues exceeded the forecast amount for the 1987–89 biennium (which ended on June 30, 1989), so the credit was allowed on the 1989 tax returns.

The 1995 Oregon Legislature changed the law governing the method by which the refund was issued to taxpayers. Since 1995, the refunds have been made as direct payments to taxpayers via a check based on their liability for the first full calendar year of the biennium.

These checks are mailed to taxpayers in the year in which the biennium ends and are commonly referred to as “kicker checks.” For example, actual revenues exceeded the forecast amount for the 1997–99 biennium so refunds were required. Based on 1998 income tax liability, taxpayers were issued checks in the fall of 1999.

Since the inception of the kicker law, refunds have been issued for seven of the twelve biennia. In the first two biennia (1979–81 and 1981–83) the state experienced a budget shortfall. Surpluses in each of the next three biennia resulted in refunds.

For the 1989–91 biennium, the surplus of \$186 million would have resulted in a credit of approximately 10 percent, but the Legislature voted to suspend the kicker. The state experienced a surplus for 1991–93 but it was less than 2 percent, so refunds were not issued. In each of the following four biennia, surpluses exceeded the 2 percent limit so refunds were issued that ranged from 4.6 percent to 14.4 percent of a taxpayer’s liability. A kicker is being forecast for the 2005-07 biennium.

<b>2 Percent Personal Surplus Kicker History</b>					
Biennium	Ending Tax Year	Surplus/Shortfall (\$ Million)	Credit or Refund <sup>1</sup>		
			Percentage	Mean (\$)	Median (\$)
1979-81	1981	-141.0	None	----	----
1981-83	1983	-115.2	None	----	----
1983-85	1985	88.7	7.7%	81	48
1985-87	1987	224.2	16.6%	192	103
1987-89	1989	175.2	9.8%	133	69
1989-91	1991	185.9	Suspended	----	----
1991-93	1993	60.1	None	----	----
1993-95	1995	162.8	6.27%	111	55
1995-97	1997	431.5	14.37%	287	140
1997-99	1999	167.3	4.57%	103	49
1999-01	2001	253.6	6.02%	155	70
2001-03	2003	-1,216.0	None	----	----
2003-05	2005	-300.2	None	----	----

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



# Appendix F

## Tax Law Changes 1980 to 2004

This appendix is a synopsis of tax law changes from 1980 to 2004. This information is helpful when comparing the personal income tax statistics from year to year.

### Adjusted Gross Income (AGI)

The definition of Oregon AGI has been the same as federal AGI, except for tax year 1984. In 1983, changes in federal tax law began the taxation of part of Social Security income and eliminated the disability income exclusion.

Oregon has never taxed Social Security income; the state also continued the disability income exclusion for tax year 1984. Oregon AGI was computed, for tax year 1984 only, as federal AGI minus taxable Social Security and disability income exclusion.

Starting with tax year 1985, Oregon AGI has been the same as federal AGI, and federally taxed Social Security income has been treated as a subtraction from AGI.

### Personal Exemptions and Exemption Credits

Prior to 1983, personal exemptions were deductions from Oregon AGI. In 1983, the personal exemption deduction was replaced by an \$85 exemption credit.

Since tax year 1987, the personal exemption credit has been indexed for inflation. From 1987 to 2001, the index was based on the Portland Consumer Price Index (CPI).

In 2002, the inflation index was changed to the U.S. city average. See Appendix C for the history of the personal exemption deduction and credit.

### Surplus Refunds

Under a law passed in 1979, the state must refund excess revenue to taxpayers when actual General Fund revenues exceed the forecast amount by more than 2 percent.

This limitation, termed the “2 percent kicker,” is applied separately to corporate income tax revenues and to the sum of personal income tax and all

other General Fund revenue. The state is required to refund to corporate and personal income tax filers the full amount by which each forecast was exceeded, not just the amount exceeding the 2 percent limit.

See Appendix E for detail and a history of the personal income tax kicker.

### Part-Year Resident and Nonresident Returns

Before 1983, both part-year residents and nonresidents were taxed on the portion of federal income attributable to Oregon sources.

Oregon tax law was changed so that tax for both part-year residents and nonresidents was computed on federal AGI and then prorated based on the ratio of Oregon to federal adjusted gross income. This resulted in higher tax for most filers.

Objections by Washington residents led to a special legislative session in 1984. The tax computation for nonresident filers was changed back to the way it had been before 1983, but part-year residents’ tax continued to be computed on federal income and prorated.

## Tax Law Changes by Year

### Tax Year 1981

#### *Federal Law*

- The Economic Recovery Tax Act (ERTA) was passed. Generally, it lowered tax rates and made adjustments to counter the effects of inflation. Many of these changes became effective in subsequent tax years.
- The Accelerated Cost Recovery System (ACRS) went into effect for claiming depreciation of tangible assets.

#### *Oregon Law*

- No major changes.

### Tax Year 1982

#### *Federal Law*

- The rates for all tax brackets were reduced.

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

#### ***Oregon Law***

- The tax rates increased from 4 percent through 10 percent to 4.2 percent through 10.8 percent. The increase lasted for three years. Appendix A shows the complete rate and bracket structure.
- The weatherization and jobs tax credits ended in 1981 and could no longer be claimed.

### **Tax Year 1983**

#### ***Federal Law***

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

#### ***Oregon Law***

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

### **Tax Year 1984**

#### ***Federal Law***

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

#### ***Oregon Law***

- A subtraction was created for Social Security benefits that were taxed at the federal level. In

effect, these benefits remained untaxed by Oregon.

### **Tax Year 1985**

#### ***Federal Law***

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

#### ***Oregon Law***

- The tax rates decreased from 4.2 percent through 10.8 percent to 4 percent through 10 percent. Appendix A shows the complete rate and bracket structure.
- The childcare credit was modified to be 40 percent of the federal childcare credit.
- A new credit was created for donating unsalable fish to a gleaning cooperative or a member of Oregon Food Share.

### **Tax Year 1986**

#### ***Federal Law***

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

#### ***Oregon Law***

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

### **Tax Year 1987**

#### ***Federal Law***

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

- The number of tax brackets was reduced from 15 to five. Tax rates, which had ranged from 11 percent to 50 percent, were reduced to between 11 and 38.5 percent.
- The personal exemption was increased from \$1,080 to \$1,900.
- The zero bracket was replaced by a standard deduction based on filing status.
- The additional personal exemption for those 65 or older or blind was changed to an additional standard deduction.

- A taxpayer claimed as a dependent on someone else's return could no longer claim a personal exemption on their own return.

The standard deduction for those claiming zero exemptions was the greater of \$500 or their earned income, up to the standard deduction amount of their filing status.

- Itemized deductions were curtailed in several ways: elimination of deduction for sales tax, more stringent limitations on medical expenses (7.5 percent floor), establishment of a 2 percent of AGI floor for miscellaneous itemized deductions, and a deduction limitation of 65 percent of consumer credit interest.
- The dividend exclusion, the deduction for married couples when both work, and the moving expense deduction (except as an itemized deduction) were eliminated.
- The referential treatment of capital gains was eliminated, making capital gains 100 percent taxable.
- A deduction for charitable contributions was available only to itemizers.
- "Passive activity" losses were no longer allowed to shelter income from other sources.
- The Accelerated Cost Recovery System (ACRS) was modified. The most significant change was the increase in the depreciation period for real estate investments.
- Income averaging was repealed.
- More stringent requirements were added to eligibility for the adjustment for Individual Retirement Account contributions.
- Added a new adjustment for self-employed health insurance deduction.
- The alternative minimum tax (AMT) rate increased to 21 percent.

#### ***Oregon Law***

- The tax rate structure was simplified by limiting the number of brackets to three, with tax rates of 5, 7, and 9 percent.
- The standard deduction amounts were raised and simplified: single, \$1,800; joint, \$3,000; head of household, \$2,640; and married filing separately, \$1,500.
- The personal exemption credit was indexed to inflation.

- The special tax on preference items was repealed.
- The maximum subtraction for federal tax was reduced from \$7,000 to \$3,000 for single, joint, and head-of-household returns and from \$3,500 to \$1,500 for married-filing-separate returns.
- The maximum subtraction for U.S. public retirement was increased from \$3,400 to \$5,000 per person; less restrictive requirements were adopted.
- The additional personal exemption for those 65 or older or blind was changed to an additional standard deduction. The additional standard deduction is \$1,200 for single or head-of-household filers and \$1,000 for married filing either jointly or separately.
- A taxpayer who could be claimed as a dependent on someone else's return was no longer allowed to claim a personal exemption on their own return. The standard deduction for those claiming zero exemptions was the greater of \$500 or their earned income, up to the standard deduction amount of their filing status.
- The credit for the permanently and totally disabled was increased from 15 percent of the federal amount to 40 percent of the federal amount.

### **Tax Year 1988**

#### ***Federal Law***

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

#### ***Oregon Law***

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

### **Tax Year 1989**

#### ***Federal Law***

- Parents could elect to report minor children's investment income on their own federal return rather than filing a separate return for each child.

- Consumer interest deduction was limited to 20 percent.

#### ***Oregon Law***

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

### **Tax Year 1990**

#### ***Federal Law***

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

#### ***Oregon Law***

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

### **Tax Year 1991**

#### ***Federal Law***

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

- Itemized deductions were phased out for taxpayers above a threshold amount.
- Consumer interest deduction was eliminated.

#### ***Oregon Law***

- The Oregon subtractions for Oregon and United States public retirement income were eliminated. They were replaced by a credit available to all taxpayers age 58 and older meeting the income limit and having public or private retirement income.
- Four new subtractions became effective:
  - IRA and Keogh distributions on which tax has already been paid to another state while the taxpayer was not an Oregon resident.
  - Oil heat tank cleanup costs.
  - Special medical deduction for taxpayers age 58 and older.
  - Underground storage tanks pollution grants.
- Three new credits became effective:
  - Bone marrow donation program expenses.
  - Child development contributions.
  - Youth apprenticeship programs expenses.

### **Tax Year 1992**

#### ***Federal Law***

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

#### ***Oregon Law***

- A credit for the involuntary moving of a mobile home was created.
- Six other credits were modified:
  - The credit for income tax paid to another state had to be claimed on a nonresident return if income was taxed by both Oregon and one of the following: Arizona, California, Indiana, Virginia, or Guam.
  - Employees who purchased medical insurance through the Oregon Medical Insurance Pool could claim the health insurance credit.



- The credit for sewage treatment works hook-up was increased to \$160 per year for hook-ups after December 31, 1991.
- The business energy, pollution control, and reclaimed plastics credits were limited to those giving preference to Oregon producers of the recycled materials.

### **Tax Year 1993**

#### ***Federal Law***

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

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

#### ***Oregon Law***

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

### **Tax Year 1994**

#### ***Federal Law***

- Up to 85 percent of Social Security benefits became taxable under certain circumstances.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals that expired December 31, 1993, was retroactively reinstated and made permanent in April 1995. On 1994 returns, Oregon allowed this deduction under a separate law.
- Moving expenses were changed from an itemized deduction to an adjustment; some requirements were made more stringent. For 1994, Oregon followed prior federal law until the Legislature reconnected to federal law as of April 15, 1995.

#### ***Oregon Law***

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

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

### **Tax Year 1995**

#### ***Federal Law***

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

#### ***Oregon Law***

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

### **Tax Year 1996**

#### ***Federal Law***

- No major changes.

### ***Oregon Law***

- Depreciation differences due to the Omnibus Budget Reconciliation Act of 1993 required certain adjustments or amended returns to be filed.

If an Oregon addition or subtraction was taken for 1993 or 1994 for Section 179 expense, the taxpayer could either amend the 1993 or 1994 return or take a one-time adjustment on the 1996 Oregon return. For assets placed in service between 1981 and 1985 (ACRS assets), the taxpayer had to make a one-time adjustment on the 1996 return to align the Oregon basis with the federal basis.

The one-time adjustment did not apply to depreciation of nonresidential real property placed in service in 1993 or 1994. Instead, the 1993 or 1994 return had to be amended.

- Effective January 1, 1996, the retirement income credit was figured on pension income only if it is included in Oregon taxable income.

Prior to 1996, the credit was figured on pension income included in federal taxable income. Taxpayers may have needed to amend their 1996 returns due to this tax law change.

- The gain on the sale of certain business assets could be deferred if the proceeds were reinvested in qualifying business assets within six months.

### **Tax Year 1997**

#### ***Federal Law***

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

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

Other changes included:

- A new federal adjustment on medical savings was allowed to persons covered only under a high-deductible health plan.

- The maximum individual retirement arrangement (IRA) for a spouse with little or no income was increased to \$2,000.
- A new tax credit could be claimed for qualified adoption expenses. The maximum credit was \$5,000 (\$6,000 for a child with special needs).

#### ***Oregon Law***

- Oregon's definition of taxable income was no longer tied to the federal definition of taxable income as of a specific date. A "rolling reconnect" was established so that changes made at the federal level would immediately impact Oregon.
- Two new credits began in 1997, the earned income credit and the working family childcare credit. The earned income credit was equal to 5 percent of the federal earned income credit. The amount of working family childcare credit depended upon household size and adjusted gross income.
- The minimum age requirement for the retirement income credit and the special Oregon medical deduction was increased to 61.

### **Tax Year 1998**

#### ***Federal Law***

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

#### ***Oregon Law***

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

### **Tax Year 1999**

#### ***Federal Law***

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

- The maximum child credit was increased to \$500 for each qualifying child.

### ***Oregon Law***

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

## **Tax Year 2000**

### ***Federal Law***

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

### ***Oregon Law***

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

## **Tax Year 2001**

### ***Federal Law***

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

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

### ***Oregon Law***

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

## **Tax Year 2002**

### ***Federal Law***

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

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

Other changes included:

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

### ***Oregon Law***

- The federal tax subtraction was increased to \$3,250 (\$1,625 if married filing separately).
- The standard deductions were changed to \$1,640 for single or married filing separate filers; \$3,280 for joint or qualified widow(er) filers; and \$2,640 for head of household filers.
- Seven new credits became effective:
  - Advanced telecommunications facilities.
  - Childcare division contributions.

- Electronic commerce zone investment.
  - Employer scholarship.
  - On-farm processing facilities.
  - Oregon cultural trust.
  - Reservation enterprise zone.
- Taxpayers could use the federal farm income averaging method to compute tax liability from farm income.
  - Capital gains on certain assets that had been used in farming were taxed at a rate of 5 percent.
  - Four new charities were added to the charitable check-off list:
    - Doernbecher Children’s Hospital.
    - Oregon Humane Society.
    - The Oregon Salvation Army.
    - Oregon Veterans’ Home.

### **Tax Year 2003**

#### ***Federal Law***

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

- Tax rates above the 15 percent bracket were reduced. Appendix B contains all the rates and brackets.
- The child credit was increased to \$1,000.
- The bonus depreciation was increased to 50 percent and extended through December 31, 2004.
- Dividends and capital gains were taxed at a maximum of 15 percent (5 percent for taxpayers in the 10 percent or 15 percent brackets).
- The self-employed health insurance deduction was increased to 100 percent.

#### ***Oregon Law***

- The federal tax subtraction was increased to \$3,500 (\$1,750 if married filing separately).

- The working family childcare credit became refundable, which means that taxpayers benefited from the entire amount of the credit even if it was greater than their tax liability.
- Capital gains from the liquidation of farm assets are taxed at 5 percent.
- Farmers were allowed to use income averaging when calculating Oregon taxes.
- One new charity was added to the charitable check-off list:
  - Planned Parenthood of Oregon.

### **Tax Year 2004**

#### ***Federal Law***

The Working Families Tax Relief Act of 2004 made changes including:

- Extended the expanded 10 percent tax bracket with inflation adjustment, and reduced the marriage penalty and a number of credits.
- Provided a uniform definition of a child (beginning in 2005).

The American Jobs Creation Act of 2004 made changes including:

- Increased the number of shareholders an S corporation can have.
- Allowed a state and local sales tax deduction.
- Other changes primarily related to business taxation and international provisions.

#### ***Oregon Law***

The federal tax subtraction was increased to \$4,000 (\$2,000 if married filing separately).

- Two new credits became effective:
  - Diesel engine replacement credit.
  - Riparian land credit.

# Appendix G

## Methodology

Information presented in this publication comes primarily from Oregon tax returns filed for tax year 2004 that were received by the Department of Revenue (DOR) during the 2005 calendar year. Amended returns and those received after 2005 are not included.

Aside from initial adjustments made during return processing, data concerning return adjustments (e.g., from audit activity) is not included nor accounted for. Considerable data validation is used in an attempt to maintain accuracy of reported information and ensure the internal consistency of individual returns.

### Data Handling

As returns are received, initial screening is performed to identify obvious errors. Following that, the return data are independently double-entered into the DOR computer system and processed through a system that identifies tax amount errors.

Some of the errors will result in letters to taxpayers or some human intervention to make corrections before final processing can be completed. Following processing, additional data checks are performed to identify returns that are not internally consistent. In many cases, the physical returns (or some percentage thereof) are inspected in an effort to identify systematic errors and encode data handling rules for those returns.

To the extent possible, inconsistent data are modified in a manner believed to correct errors on the returns. The data handling procedures are used only for the purpose of this report and are not connected with other DOR business (e.g., audit selection). Examples of the data handling procedures used include:

- If the return reports a tax liability that is incorrect given the reported income and tax rates, the reported amount is replaced with the corrected amount.
- If the return claims a credit or subtraction that is larger than what is statutorily allowed, the reported amount is replaced by the maximum amount allowed.
- If the amount reported for the total of non-refundable credits exceeds the amount of pre-credit tax liability, the amount used for each credit is calculated by proportionally reducing those credits so their sum equals the pre-credit tax liability.
- The city reported in the address on a return is screened for spelling and corrected as appropriate. (Reported cities do not always match with officially incorporated cities.)
- The county used in classifying returns is established primarily based on the city. In some cases, zip code information is also used.
- If a line on a return is blank, the associated value is set to zero.
- Missing data concerning the federal tax is imputed using data provided by the IRS.
- If the date of birth (as reported by the IRS) would make a filer's age unreasonable, the age is set to missing. (Age is the taxpayer's age on July 1 of the tax year.)

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

### Statistical Reporting

Following the finalization of the data handling, statistical summaries are created. All summaries are derived from the complete base of returns; they are not based on statistical samples. Means, sums, percentages, etc. are computed using their simple arithmetic definitions (computations are performed using SAS and Excel).

Rates that span several years (e.g., percent increase in income from 1993 to 2000) are computed as the per-

centage change between the first and last years, and then annualized. For summaries associated with claims of certain adjustments, additions, subtractions, or credits, zeros in the data are excluded when calculating means (except as noted). A return is counted as having claimed the item if the associated amount is nonzero.

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

### **Components of Income**

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

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

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

# Appendix H

## Glossary of Terms

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

**Adjusted gross income (AGI).** AGI consists of income subject to federal tax minus federal adjustments. For full-year returns, Oregon AGI corresponds to line 8 on the 2004 Oregon Form 40 and equals federal AGI.

**Adjustments.** Federal adjustments include IRA deductions, student loan interest deductions, medical savings account deductions, moving expenses, one-half of self-employment taxes, self-employed health insurance deductions, self-employed SEP deductions, penalties on early withdrawal of savings, alimony paid, certain business expenses, and health savings account deductions.

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, 2003, to June 30, 2005, is referred to as the 2003–2005 biennium.

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

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

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

**Credits (Table A).** Total amount of tax credits, excluding exemption tax credit. Includes Oregon earned income credit, working family childcare credit, retirement income credit, credit for elderly and disabled, child and dependent care credit, political contribution credit, credit for taxes paid to another state, and other credits.

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

**Demographic.** A statistical characteristic of human populations.

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

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

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

**Effective tax rate.** Tax liability divided by income.

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

**Exemption tax credit.** A \$151 credit for each exemption claimed on a 2004 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 (\$10,630, for a child with special needs).

**Federal child credit.** A maximum credit of \$1,000 for each qualifying child is allowed.

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

**Federal education credits.** The Hope credit has a maximum of \$1,500 for qualified expenses for each student who qualifies, and the lifetime learning credit has a maximum of \$2,000 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 \$1,000 per return (\$2,000 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.

**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. Such returns are filed to receive a refund of withholding, estimated payments, or refund-of-credit payment.

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

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

**Oregon medical deduction.** Beginning with 1991 returns, filers who itemized and met the age requirement were entitled to an additional deduction of the lesser of Schedule A, line one or line three.

The age eligibility was 58 or older for 1991 and 1992 returns, and increased by one year every two years until it reached 62 in 1999 and 2000 respectively.

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



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

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

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

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

**Retirement income credit.** Beginning with 1991 returns, filers who meet the income and age restrictions and have income from pensions, annuities, IRAs, or deferred income compensation plans are entitled to a retirement income credit.

Household income limits are \$45,000 for joint returns and \$22,500 for other returns. The age eligibility was 58 or older for 1991 and 1992 returns, and increased by one year every two years until it reached 62 in 1999 and 2000 respectively.

**Returns (number of).** The number of returns filed. For low AGI levels, this figure can be misleading. For example, the Oregon Department of Revenue receives returns each year from individuals who are claimed as dependents on their parents' returns but who receive individual earnings.

Dependents who receive over \$700 of income are required to file an Oregon return, and others may choose to file to recover withholding.

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

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

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

**State surplus refund (kicker).** Oregon is required by law to refund excess revenue when revenues collected for the biennium are more than 2 percent higher than was forecast at the time the budget was adopted.

Before 1995, refunds were made in the form of a credit on the tax return for the second year of the biennium. Refunds are now made as direct payments to taxpayers based on their tax liability for the first year

of the biennium.

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

**Supplemental income.** Income derived from the sale of business property and reported on federal Form 4797.

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

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

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

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

**Tax liability.** The amount of tax owed by a taxpayer. It is the total tax reduced by non-refundable credits and further reduced by any portion of refundable credits up to the amount of remaining tax.

**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 childcare credit.** A credit available to low-income families with qualifying childcare expenses. The amount is based on adjusted gross income and household size.

