

**Oregon  
Personal  
Income Tax  
Statistics  
Tax Year 2005**



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# **Oregon Personal Income Tax Statistics**

**Tax Year 2005**

**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, accounts for 89 percent of the General Fund for the 2005–07 biennium. Because it is the state's primary revenue source for discretionary spending, 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 2005 as well as historical tables and graphs comparing 2005 to previous years. The information is based on 2005 income tax returns received by the Department of Revenue in the 2006 calendar year.

This chapter highlights key statistics such as the number of filers, total income, and total tax liability for 2004 and 2005. 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 a 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 deductions and credits; 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 2005 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 2005, the Oregon Department of Revenue received over 1.69 million personal income tax returns, a 2.6 percent increase from 2004.

### Oregon Personal Income Tax Selected Statistics, 2004 and 2005

(Dollars in millions except where indicated)

	2004	2005	% Change
<b>Number of Returns</b>	<b>1,653,203</b>	<b>1,696,517</b>	<b>2.6%</b>
Full-Year	1,461,735	1,494,542	2.2%
Part-Year & Nonresident	191,468	201,975	5.5%
<b>Adjusted Gross Income</b>	<b>\$74,577</b>	<b>\$83,075</b>	<b>11.4%</b>
Full-Year	\$69,415	\$77,267	11.3%
Part-Year & Nonresident	\$5,162	\$5,808	12.5%
<b>Taxable Income</b>	<b>\$57,654</b>	<b>\$64,224</b>	<b>11.4%</b>
Full-Year	\$53,181	\$59,246	11.4%
Part-Year & Nonresident	\$4,473	\$4,978	11.3%
<b>Tax Liability</b>	<b>\$4,245</b>	<b>\$4,787</b>	<b>12.8%</b>
Full-Year	\$3,939	\$4,439	12.7%
Part-Year & Nonresident	\$306	\$348	13.9%
<b>Avg. AGI (dollars)</b>	<b>\$45,111</b>	<b>\$48,968</b>	<b>8.6%</b>
Full-Year	\$47,488	\$51,699	8.9%
Part-Year & Nonresident	\$26,962	\$28,756	6.7%
<b>Avg. Tax Liability (dollars)</b>	<b>\$2,568</b>	<b>\$2,822</b>	<b>9.9%</b>
Full-Year	\$2,695	\$2,970	10.2%
Part-Year & Nonresident	\$1,597	\$1,724	8.0%
<b>Effective Tax Rate*</b>	<b>5.7%</b>	<b>5.8%</b>	<b>1.2%</b>
Full-Year	5.7%	5.7%	1.2%
Part-Year & Nonresident	5.9%	6.0%	1.2%

\* Tax liability divided by adjusted gross income

- The total Oregon adjusted gross income of 2005 Oregon filers grew to \$83 billion, up 11.4 percent from 2004.
- The average AGI for all filers was \$48,968, 8.6 percent above the 2004 level. For full-year resident filers, the average AGI was \$51,699.
- The 2005 total tax liability for all filers was \$4.8 billion, up 12.8 percent from 2004. This is the third year of increasing liability.
- The average tax liability for all filers was \$2,822, growing 9.9 percent from \$2,568 in 2004. The average tax liability for full-year filers was \$2,970 in 2005.
- The number of taxpayers choosing to file their return electronically grew 15 percent from 2004 to roughly 860,000. Electronic returns now represent 50.7 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 2005 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

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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.

taxpayers. Examples of itemized deductions include property taxes paid, charitable gifts, and mortgage interest.

- **Credits** – These elements reduce tax liability on a dollar-for-dollar basis. The Working Family Child Care Credit and the Claim of Right Income Repayment Credit 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 payments to taxpayers. The credits are first used to reduce tax, but if the tax is reduced to zero, any unused credits are refunded to the taxpayer.

Chapter II, “2005 Summary and Historical Trends,” discusses each of the components in an historical context. Key figures from 2005 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 2005 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 nonresident 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 31.

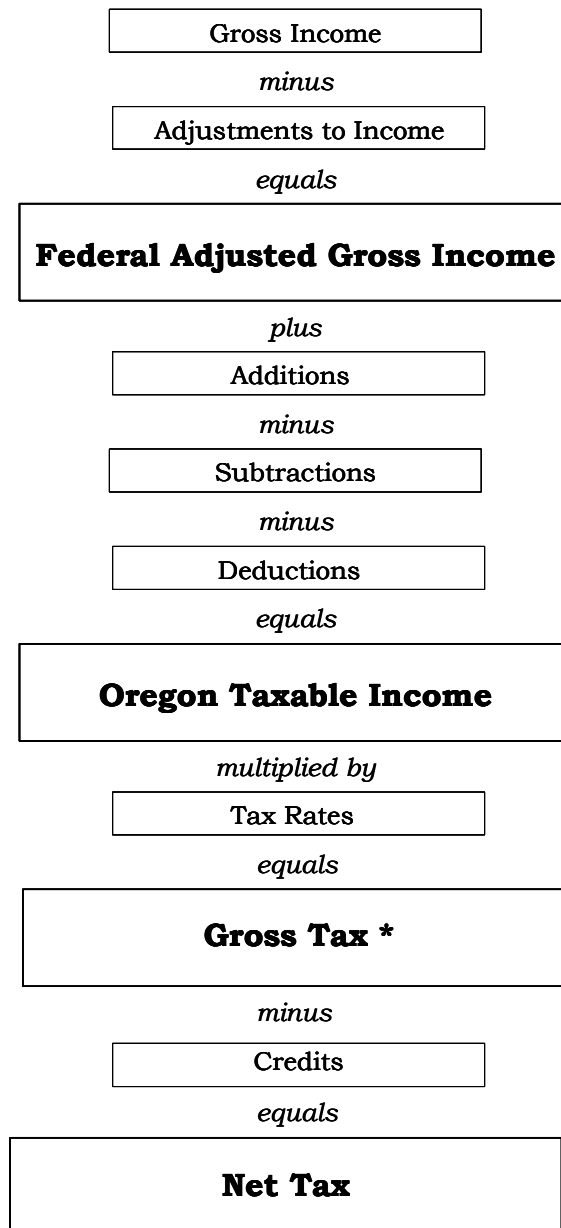
There are three terms to keep in mind when using this report:

- **Filer** refers to individuals who file a personal income tax return. Each return is associated with one filer (including joint returns which represent two taxpayers).
- **Taxpayer** 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.

## 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 \$4,500 or \$2,250 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:**
  - \$3,545 if joint filer, or
  - \$2,855 if head of household filer, or
  - \$1,770 if single filer, or
  - \$1,770 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 \$154
- 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 2005 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>	
If taxable income is:	then tax is:
Not over \$2,650 .....	5% of taxable income
Over \$2,650 but not over \$6,650 .....	\$133 plus 7% of excess over \$2,650
Over \$6,650 .....	\$413 plus 9% of excess over \$6,650
<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 \$5,300 .....	5% of taxable income
Over \$5,300 but not over \$13,300 .....	\$265 plus 7% of excess over \$5,300
Over \$13,300 .....	\$825 plus 9% of excess over \$13,300

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 179. For additional information, please refer to the Oregon Department of Revenue's *Publication 17½, Oregon Individual Income Tax Guide*, 2005 edition. For additional information on adjustments, deductions, subtractions, and credits, refer to the State of Oregon 2007–09 *Tax Expenditure Report*. This publication is available on the web at [www.oregon.gov/DOR/STATS](http://www.oregon.gov/DOR/STATS).



## II. 2005 Summary and Historical Trends

In this chapter, data for the 2005 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 1980–2005. Appendix G provides detail about the data on which this report is based.

### Returns

Exhibit 1 shows the number of 2005 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 nonresidents Form 40N. Of over 1.69 million returns filed for tax year 2005, roughly 69 percent (1.17 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.

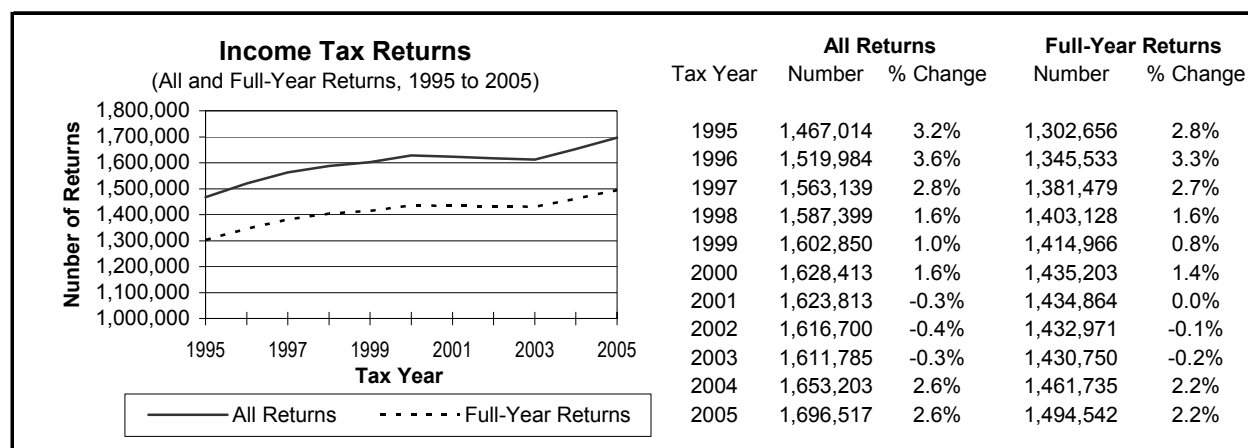
#### EXHIBIT 1

All 2005 Returns	Married-					Total
	Single	Joint	Filing-Separately	Head-of-Household	Qualifying Widow(er)	
<b>Long Form (40)</b>	440,091	605,246	14,904	108,159	718	1,169,118
<b>Non-Resident (40N)</b>	45,027	73,996	2,648	9,294	40	131,005
<b>Part-Year (40P)</b>	36,826	27,203	1,652	5,264	25	70,970
<b>Short Form (40S)</b>	227,442	43,478	4,792	49,632	80	325,424
<b>Total</b>	<b>749,386</b>	<b>749,923</b>	<b>23,996</b>	<b>172,349</b>	<b>863</b>	<b>1,696,517</b>

### Returns – Historical Trends

Following three years of decline in the number of income tax returns, the number of returns increased in both 2004 and 2005, exceeding the previous peak number found in tax year 2000. Growth was seen in both resident and nonresident returns. It is most likely due to underlying increases in employment, improvements in economic conditions, and population growth due to migration. Exhibit 2 shows the trend in returns filed since 1995 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 2005, Oregon’s top tax rate of 9 percent took effect at \$6,650 of taxable income for single filers and \$13,300 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.

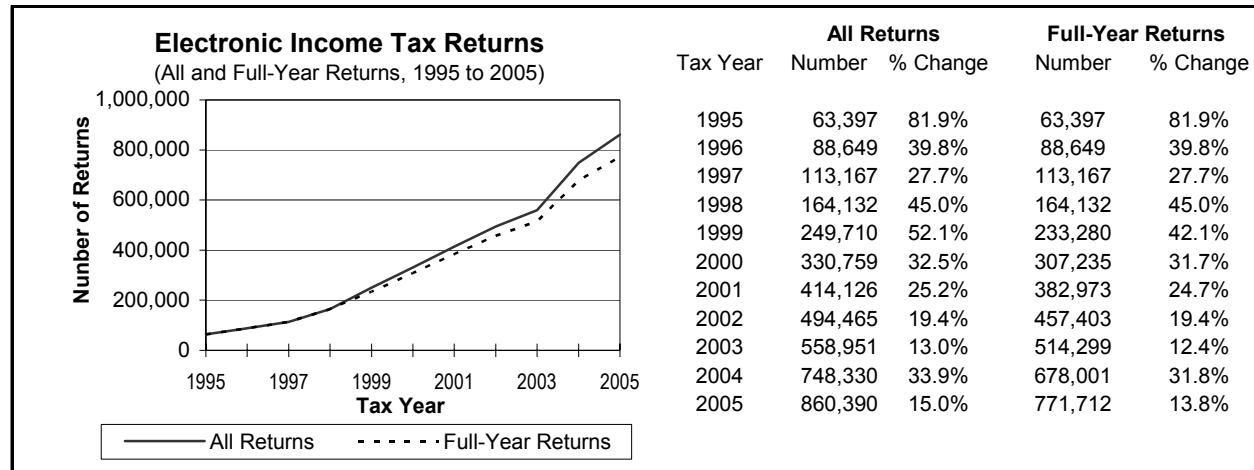
All 2005 Returns		
	Returns	Share
No Taxable Income	137,206	8.1%
5% bracket	152,421	9.0%
7% bracket	218,443	12.9%
9% bracket	1,188,447	70.1%

There was no significant change in the percentage of returns at each bracket as compared to tax year 2004.

**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. This growth can be attributed to a number of factors. 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. A strong growth in electronic filing for 2004 can be explained by 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 nonresident 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.

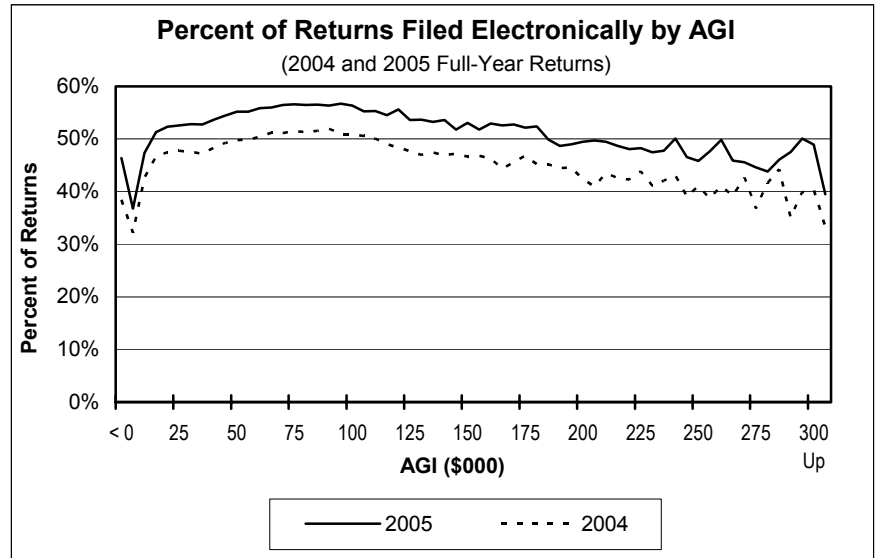
Exhibit 4 shows the percent of full-year electronic filers by income level for 2004 and 2005. The exhibit shows that for both 2004 and 2005, as income rises, filers are less likely to file an electronic return. It also shows that the increase in the percentage of electronic filers seen in 2005 occurred over all income levels. Though not shown here, it is also true that the increase occurred across the full range of filer ages.

It is important to note that even though electronic returns were filed for all AGI levels, they do not necessarily represent all returns in a statistically valid manner.

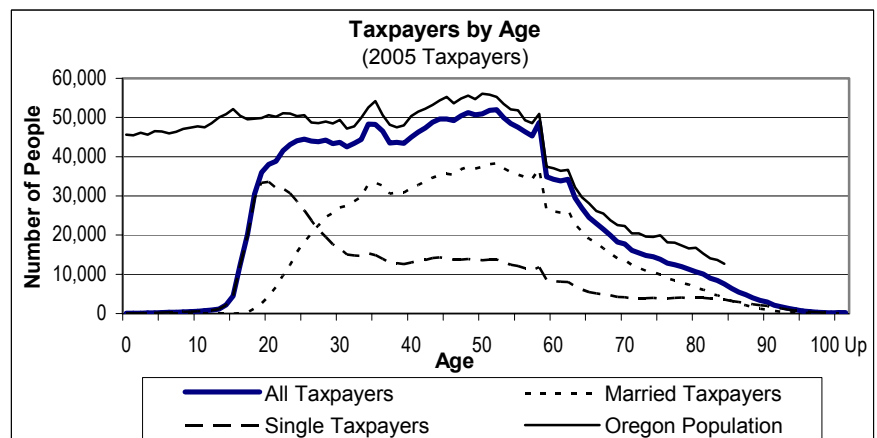
**Age of Taxpayers**

Exhibits 5 and 6 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 4**



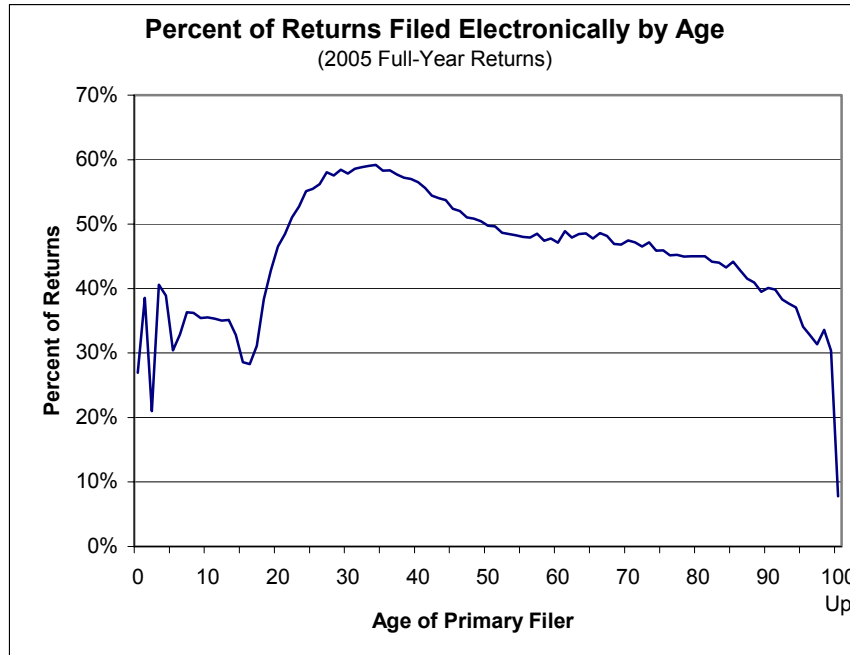
**EXHIBIT 5**



Notes: Age is not known for some taxpayers, so some are not represented.  
 The chart represents 2.22 million taxpayers including non-residents.  
 Oregon population age is based on Department of Administrative Services data.

Exhibit 6 shows the percentage of all returns filed electronically by age of the primary filer. At least half of filers between ages 22 to 49 filed electronically. Filers 34 years old were most likely to file electronically (59 percent). This is a slight increase over the previous year's peak of 55 percent, which occurred at the age of 35.

**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 2005. This is nearly identical to the previous year, except for the overall increase in the number of returns.

**EXHIBIT 7**

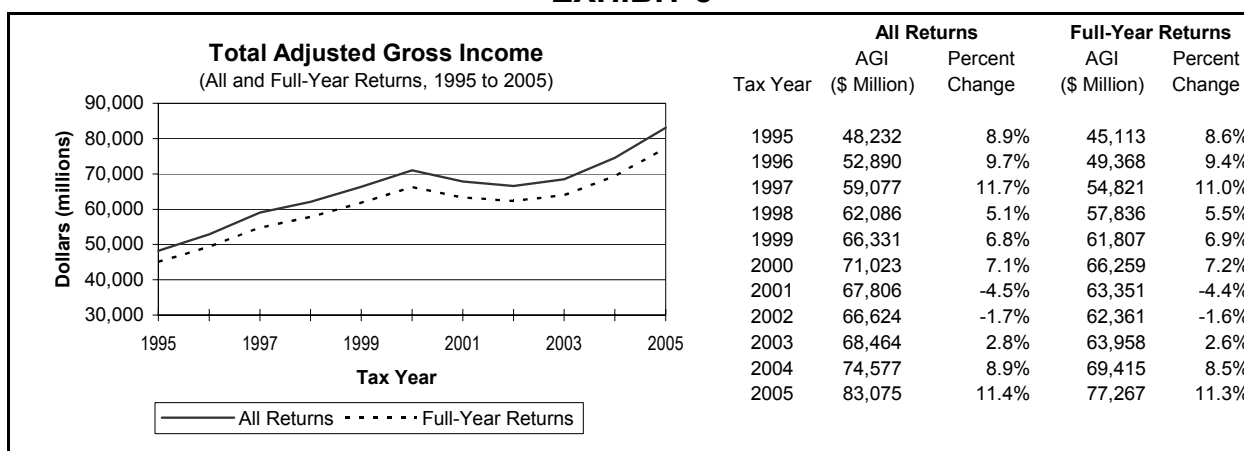
Return Type (All 2005 Returns)	Returns		AGI		Tax Liability	
	Number	Percent	\$ (Million)	Percent	\$ (Million)	Percent
<b>Full-Year (40 &amp; 40S)</b>	1,494,542	88%	77,267	93%	4,439	93%
<b>Non-Resident (40N)</b>	131,005	8%	4,048	5%	243	5%
<b>Part-Year (40P)</b>	70,970	4%	1,760	2%	106	2%
<b>Total</b>	<b>1,696,517</b>	<b>100%</b>	<b>83,075</b>	<b>100%</b>	<b>4,787</b>	<b>100%</b>

### Income – Historical Trends

Total Oregon adjusted gross income (AGI) increased by 11.4 percent to \$83 billion (its highest level) in 2005. Exhibit 8 shows the level of AGI for tax years 1995 to 2005. Between 1995 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 7.7 percent annual growth from 2002 to 2005.

Over one-third of the total growth in 2005 can be attributed to increased wage income which grew by 6 percent, while 59 percent growth in capital gains accounted for another 34 percent of the total growth (based on full-year residents). 2005 saw near record AGI growth of 11.4 percent, close to the all-time high of 11.7 percent growth in 1997.

**EXHIBIT 8**



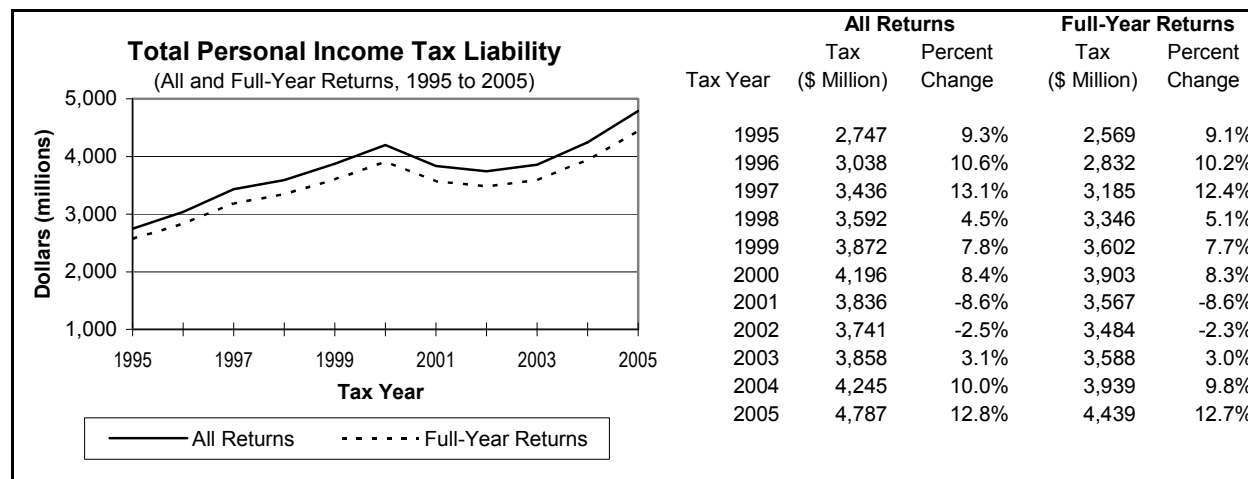
### Tax – Historical Trends

Exhibit 9 shows the history of total personal income tax liability from 1995 to 2005. Oregon personal income tax liability followed the same general trend as income but in a more exaggerated fashion. This can

be seen by comparing Exhibit 8 to Exhibit 9. More pronounced peaks and dips can be linked to the progressive nature of Oregon income tax.

In 2005, tax liability totaled \$4.79 billion, a 12.8 percent increase over the previous year, and reached a new peak. As with AGI the last ten years, the growth rate of tax liability peaked in 1997 — at 13.1 percent — due largely to significant growth in capital gains. For the full-year returns tax liability growth also reached its maximum of 12.7 percent in 2005. The increases in 2003-2005 followed two years of decreases.

**EXHIBIT 9**



Tables A and B on pages 35 and 36 provide additional detail on the number of returns, AGI, and tax for all 2005 returns. Tables A and B on pages 47 and 48 provide the same detail for full-year filers.

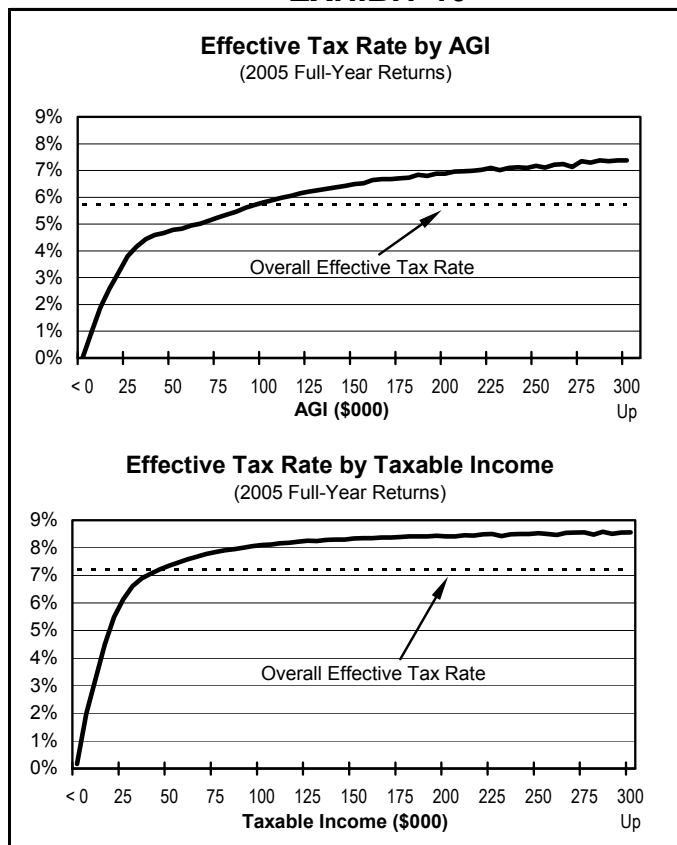
**Effective Tax Rates**

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 2005.

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.

**EXHIBIT 10**



The effective tax rate is influenced significantly by subtractions and deductions (standard and itemized), which tend to lower it. The effective tax rate increases for taxpayers with higher incomes because the effect of subtractions and deductions wears off fast for high income, while at the same time a greater share of it taxed at 9 percent. The overall effective tax rate is 5.7 percent, which corresponds to the rate at an AGI level of roughly \$95,000.

Tax as a percent of taxable income (the bottom chart in Exhibit 10) shows the average 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 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.

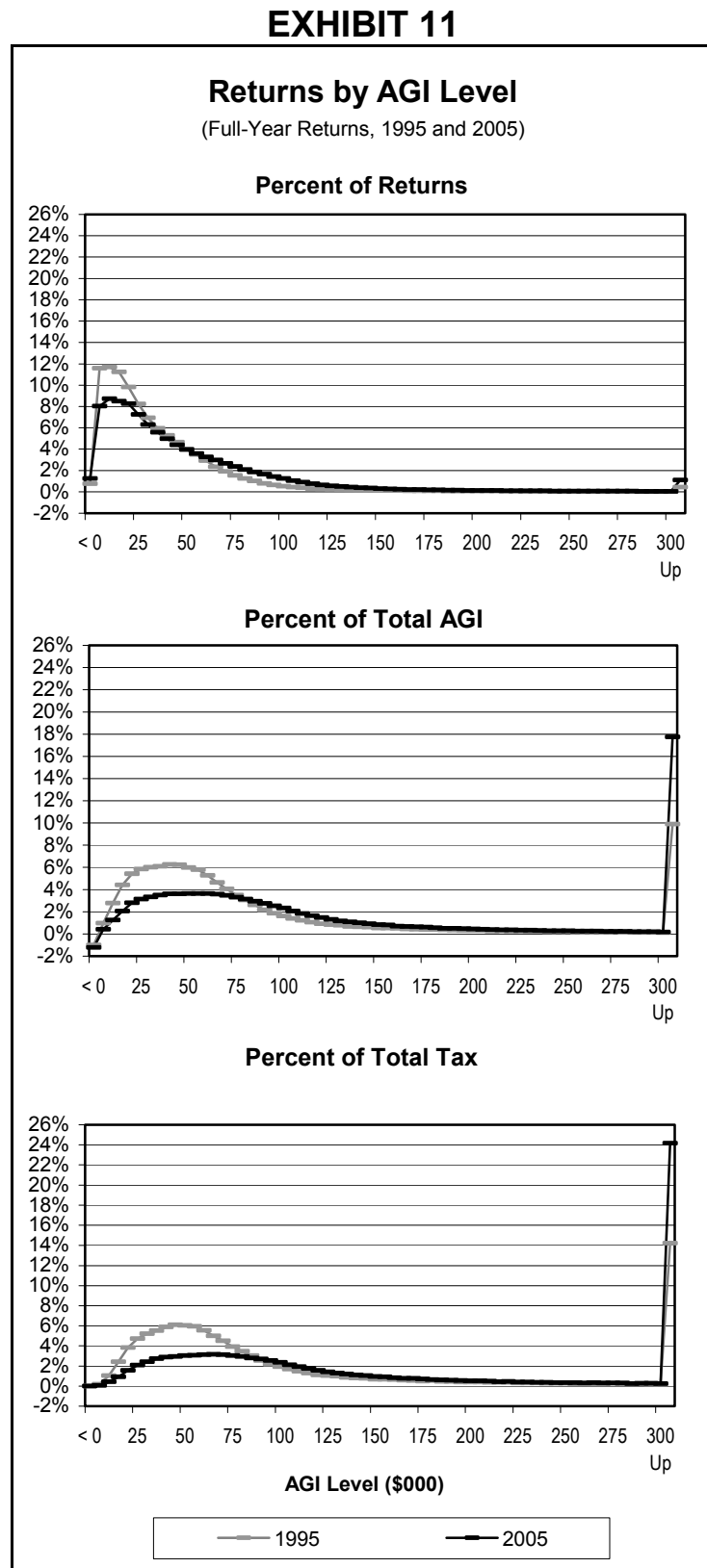
**Distribution of Returns, Income, and Tax by AGI Level**

Exhibit 11 contains three charts that show the percentages of full-year resident returns, the percentages of total AGI, and the percentages of total tax by AGI levels for 1995 and 2005.

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 last 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 2005 full-year resident returns, the low-income group accounted for 41 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, almost 18 percent of the AGI, and 24 percent of the tax liability. This uneven distribution of AGI and tax liability is more exaggerated this year than in tax year 2004.

Exhibit 11 also shows the changes in the distributions between 1995 and 2005. Compared to tax year 1995, 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.

## EXHIBIT 12

Income Component (2005 Full-Year Returns)	Gross Income (\$ Million)	Tax Liability (\$ Million)
<b>Wages, Salaries, Tips</b>	51,051 (65%)	2,881 (65%)
<b>Dividends &amp; Interest</b>	3,431 (4%)	169 (4%)
<b>Capital Gains</b>	7,158 (9%)	501 (11%)
<b>Business</b>	3,103 (4%)	151 (3%)
<b>Retirement</b>	8,497 (11%)	301 (7%)
<b>Rent, Partnership, S Corp</b>	5,132 (7%)	376 (8%)
<b>Farm</b>	-241 (0%)	-7 (0%)
<b>Miscellaneous</b>	526 (1%)	67 (2%)
<b>Total</b>	<b>78,657 (100%)</b>	<b>4,439 (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.

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 6 percent of the total tax liability while the second group accounts for the remaining 94 percent.

### 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 \$51 billion of the \$78.7 billion total, or 65 percent. Taxes apportioned to wages in 2005 amounted to roughly \$2.9 billion of the \$4.4 billion (65 percent) total for full-year resident filers.

The capital gains and rent, partnership, and S corporation income components represent 9 and 7 percent of the total income respectively, but comprise 11 and 8 percent of the total tax. This indicates that returns with a higher proportion of these income components tend to pay somewhat higher tax. The reverse is true of the retirement income component. It represents 11 percent of the total income, but only 7 percent of the tax, indicating that returns with a high proportion of retirement income tend to pay somewhat lower tax.



**Components of Income - Historical**

This section discusses federal gross income historically using similar income components. Exhibit 13 shows these income sources for tax years 1995 through 2005 for full-year resident filers. In this exhibit, income from rent, partnerships, and S corporations is included in the business category; farm income is included in the miscellaneous category.

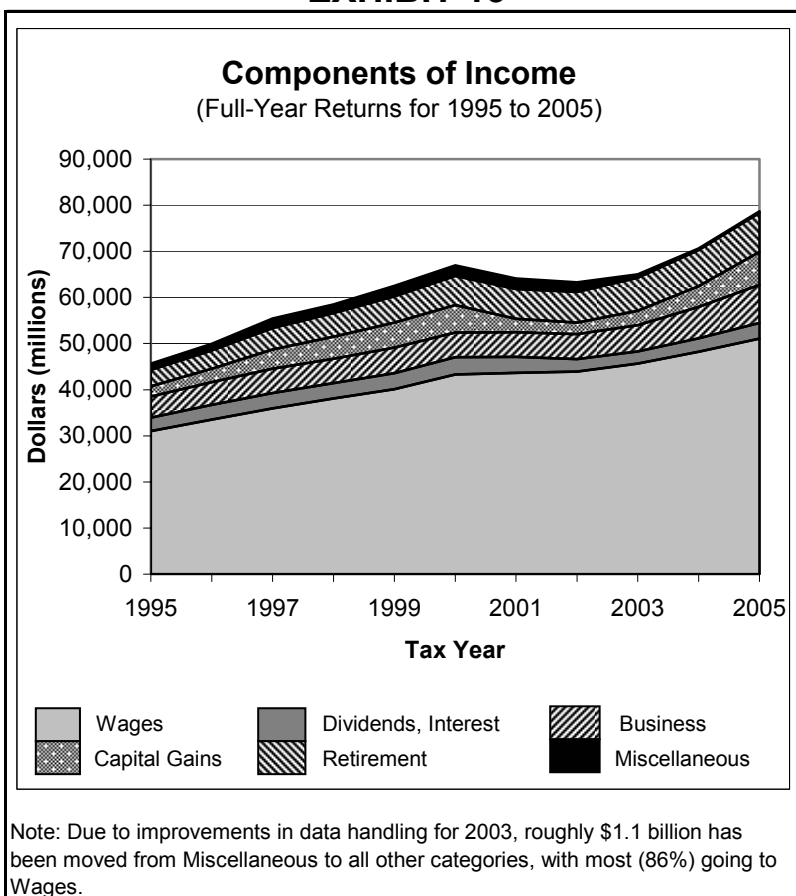
Overall, gross income rose steadily throughout the 1990s, followed by a dip in 2001 and 2002. Two things caused the dip. The total of all income components except capital gains simply experienced a flattening in 2001 and 2002. In addition, there was a significant decline in capital gains. These effects resulted in net declines in 2001 and 2002, followed by increases in 2003-2005.

The composition of income for 2005 differed somewhat from 2004: wage income as a percentage of the total declined by 3.4 percent and capital gains income increased by 2.7 percent. This was the result of 5.9 percent annual growth in wages compared to 59 percent growth in capital gains.

Wages comprised the greatest share of income, representing roughly 65 percent of income for all full-year returns in 2005; the next two most significant income sources were pensions (11 percent) and capital gains (9 percent).

Exhibit 13 also shows that gross income in 2005 set new record over previous peak last year. More information on the components of AGI is in Tables D and D.1 on pages 50-60.

**EXHIBIT 13**



**Adjustments**

Exhibit 14 illustrates the distribution of federal adjustments to gross income (above-the-line deductions) claimed on full-year returns in 2004 and 2005. 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. Oregon ties to federal AGI with a few exceptions. For example, domestic production activities deduction allowed on federal return, is not permitted for Oregon, so it is not shown. (See Table E.1, page 66.)

**EXHIBIT 14**

**Federal Adjustments to Gross Income**

(Full-Year Returns, 2004 and 2005)

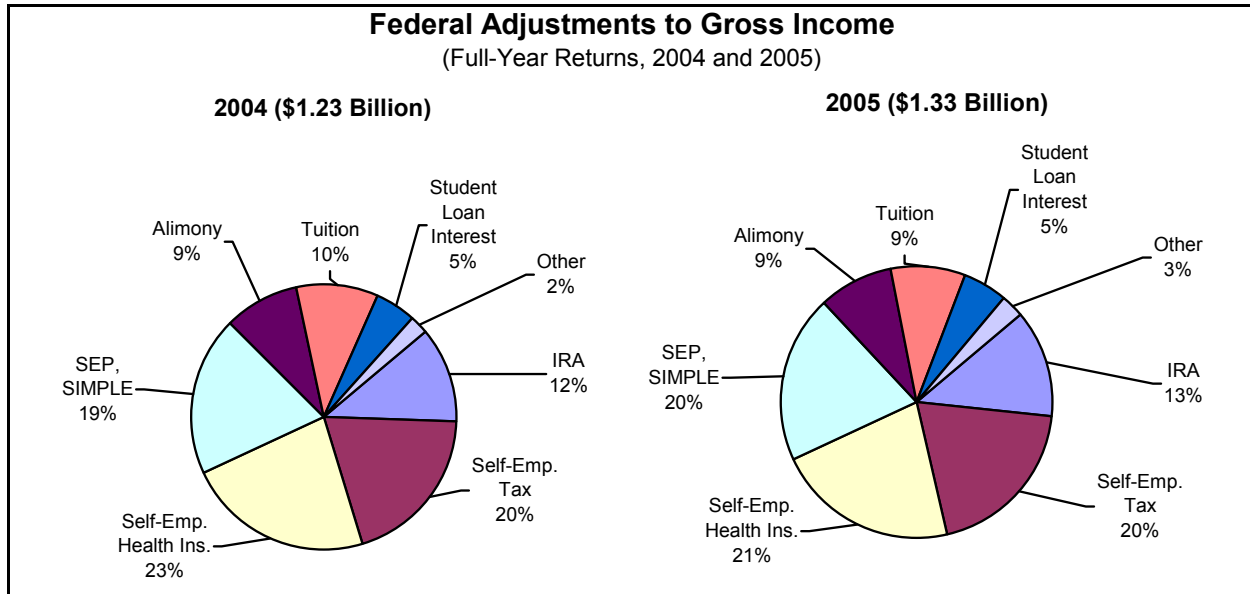


Exhibit 15 shows that the most frequently claimed deduction was for federal self-employment taxes. Taxpayers who are self-employed are required to make payments in lieu of Social Security and Medicare taxes. These payments, called self-employment taxes, represent the taxes that are usually paid by both 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 \$266 million of self-employment taxes for tax year 2005.

The three adjustments associated with self-employment (self-employment tax, self-employment health insurance, and tax deferred SEP and SIMPLE plans) together account for 61 percent of the total amount claimed. Over 17 percent of full-year resident returns claimed one of these adjustments. Additional detail on income adjustments for 2005 can be found in Tables E and E.1 on pages 61-66.

### EXHIBIT 15

<b>Federal Adjustments*</b> (2005 Full-Year Returns)	<b>Number of Claims</b>	<b>Percent of Total</b>	<b>Amount Claimed (\$000)</b>	<b>Percent of Total</b>	<b>Average Claim (\$)</b>
<b>IRA Contributions</b>	47,278	8.9%	174,073	12.9%	3,682
<b>Student Loan Interest</b>	102,864	19.4%	70,193	5.2%	682
<b>Moving Expenses</b>	7,018	1.3%	12,993	1.0%	1,851
<b>Self-Employment Tax</b>	178,272	33.7%	266,193	19.7%	1,493
<b>Self-Emp Health Insurance</b>	61,402	11.6%	292,799	21.6%	4,769
<b>SEP, SIMPLE</b>	20,712	3.9%	271,694	20.1%	13,118
<b>Penalty on Early Wthdrw</b>	8,876	1.7%	2,248	0.2%	253
<b>Alimony Paid</b>	9,779	1.8%	119,026	8.8%	12,172
<b>Tuition/Fees</b>	54,372	10.3%	120,759	8.9%	2,221
<b>Educator Expenses</b>	30,774	5.8%	7,334	0.5%	238
<b>Employee Business Exp.</b>	1,346	0.3%	2,771	0.2%	2,058
<b>Health Savings Accnts</b>	5,547	1.0%	13,190	1.0%	2,378
<b>Other/Unknown</b>	978	0.2%	435	0.0%	444
<b>Total</b>	<b>529,218</b>	<b>100.0%</b>	<b>1,353,706</b>	<b>100.0%</b>	

\* This table only contains information on federal adjustments that Oregon ties to. The deduction for domestic production activities is not shown, since Oregon does not tie to it.

### 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 1995 to 2005 ranged between \$144 million in 2000 and \$239 million in 2005.

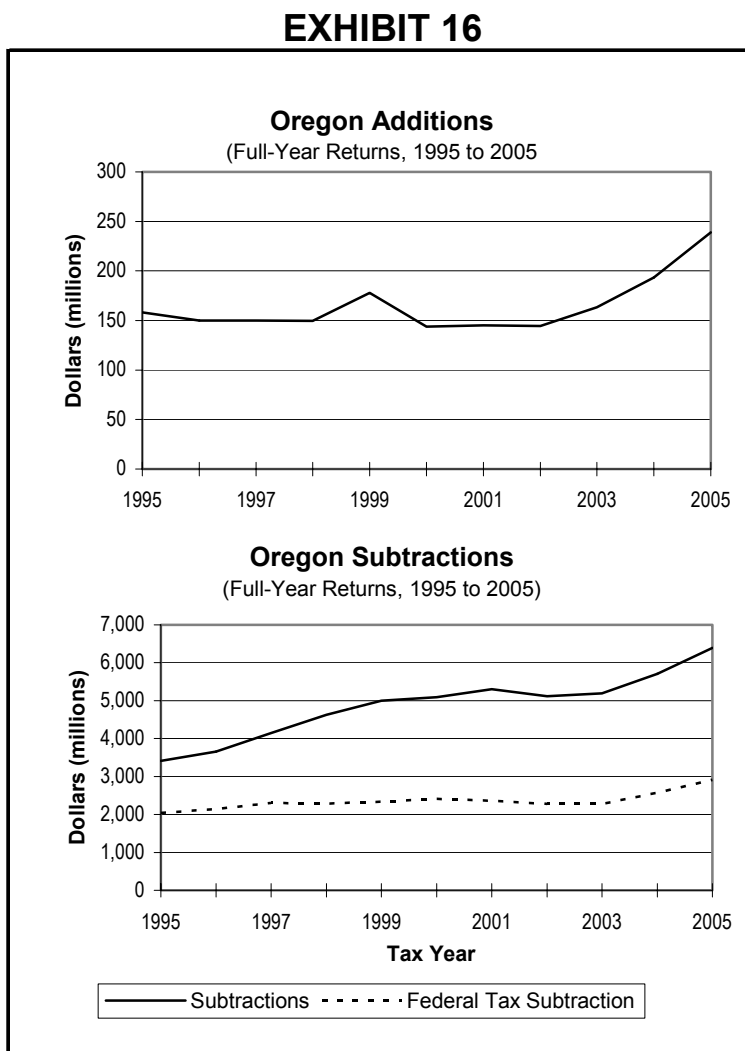
Although total additions are small compared to gross income or subtractions, they are very significant for some returns. Some taxpayers pay a significant amount of Oregon income tax due solely to Oregon additions. Without the additions, they would have little or no tax liability.

#### Subtractions

The bottom chart in Exhibit 16 shows Oregon total subtractions generally increasing since 1995. 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 12 percent growth in subtractions in 2005, due primarily to a 13.1 percent increase in the federal tax subtraction and 16.1 percent hike in 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 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 2005 can be found in Tables F and F.1 on pages 67 and 68.

**EXHIBIT 17**

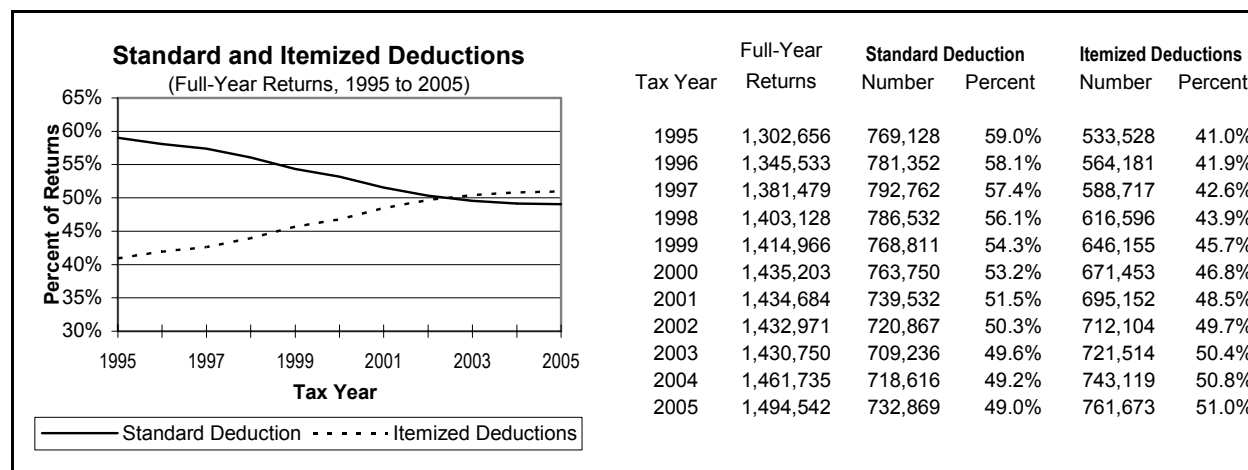
<b>Subtractions</b> (2005 Full-Year Returns)	<b>Number of Claims</b>	<b>Average (\$)</b>	<b>Total (\$ millions)</b>	<b>Percent</b>
<b>Federal Tax</b>	1,054,129	2,765	2,915	46%
<b>Social Security</b>	163,861	9,760	1,599	25%
<b>Income Tax Refunds</b>	398,596	1,056	421	7%
<b>U.S. Bonds</b>	71,581	2,429	174	3%
<b>Federal Pension</b>	41,026	20,540	843	13%
<b>Other</b>	119,718	3,659	438	7%
<b>Total</b>			6,389	100%

### 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 1995. 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 87 percent of the \$13.6 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.

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. The 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 71 and 72 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 2005. If the total credit amount exceeds the pre-credit tax liability then a credit remains unused for a tax year. The personal exemption credit was the most widely claimed credit with more than 1.39 million full-year filers claiming a total of \$462.5 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 \$331, on average only \$297 was used. The credit for income taxes paid to another state was the largest average claim and the second largest total amount used. Filers used almost all of this credit. In contrast, only 55 percent of the retirement credit was used, and just 9 percent of the elderly or disabled credit amount claimed could be used.

### EXHIBIT 19

Credits Claimed and Used (2005 Full-Year Returns)	Number of Claims	Total (\$ Million)		Average (\$)		Percent Used
		Amount Claimed	Amount Used	Amount Claimed	Amount Used	
Personal Exemption	1,396,531	462.5	414.8	331	297	89.7%
Earned Income	194,119	16.8	12.9	86	67	77.1%
Working Family Child Care	26,554	21.7	21.7	817	817	100.0%
Retirement	9,122	2.3	1.3	250	138	55.2%
Child and Dependent Care	44,514	9.9	8.4	222	189	85.0%
Elderly or Disabled	807	0.1	0.0	167	15	8.7%
Political Contributions	79,160	5.4	5.2	69	65	95.0%
Income Taxes Paid to Another State	12,268	35.2	35.1	2,867	2,863	99.9%
Other	69,652	45.5	39.0	653	560	85.7%
<b>Total</b>		<b>599.4</b>	<b>538.4</b>			<b>89.8%</b>

Note: The number of claims reflects counts of 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 child care credit is the only credit listed above that is refundable, which means that it can be viewed as a payment of tax (like withholding or estimated payments). 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 \$21.7 million in working family credits, roughly \$5.5 million acted to directly offset tax liability, while roughly \$16.2 million was in excess of tax liability and was refunded to taxpayers.

Considering both resident and nonresident filers, there were over 16,000 nontaxable returns warranting a refund-of-credit payment of this refundable credit, with an average refund-of-credit payment of \$1,044 (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).

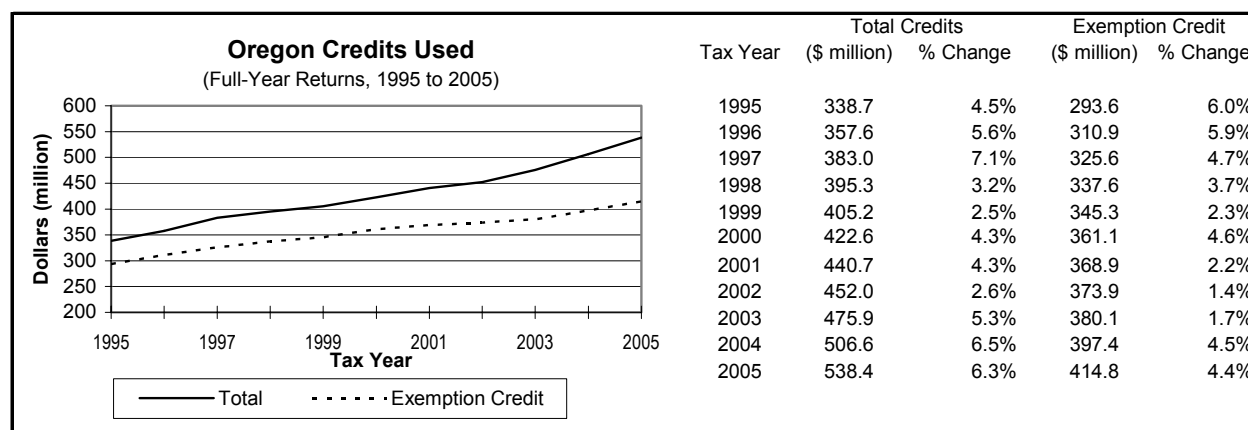
**Credits – Historical Trends**

Exhibit 20 shows the recent history of Oregon credits used by full-year resident filers. Because 77 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 \$538.4 million in credits for 2005, with the personal exemption credit accounting for \$414.8 million.

Of the remaining \$123.6 million of credits, the largest shares (\$35.2 million and \$21.7 million) were due to the credit for income taxes paid to another state and the working family childcare credit respectively. The growth in total credits used in 2003 was largely due to the working family childcare credit becoming refundable; the recent growth in 2005 is largely due to the exemption credit growing. More information on credits can be found in Table I and I.1 on pages 73 and 74.

**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 1995 to 2005. 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 1995 and 2005. In every year, the number of filers moving into Oregon exceeded the number moving out. Table A on page 117 provides a breakdown of part-year filers by AGI category.

#### EXHIBIT 21

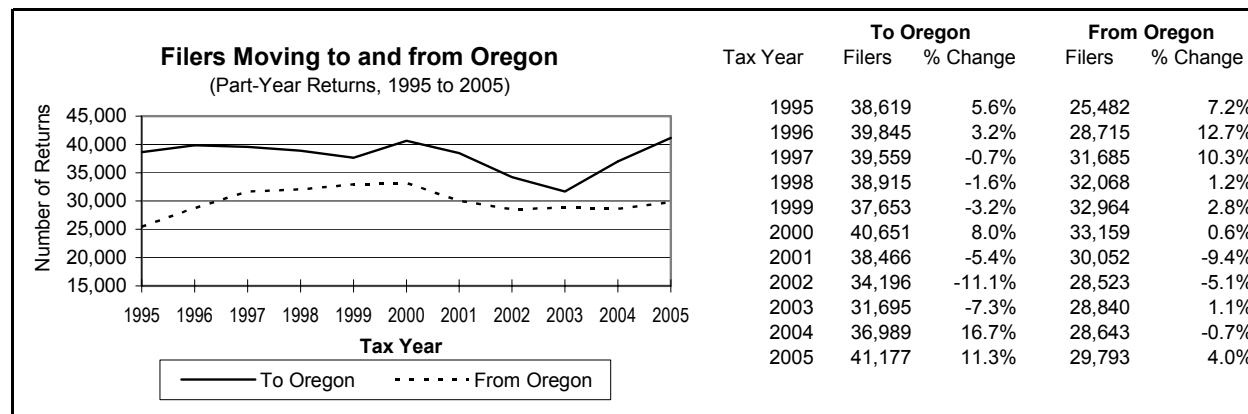


Exhibit 22 shows the number and percent of in-migrants by county of destination for selected tax years. In 2005, as in previous years, in-migrants were drawn to counties roughly in proportion to current county populations. The three counties that comprise the Portland metropolitan area—Multnomah, Washington, and Clackamas—contain 42.5 percent of the state’s population and attracted 49 percent of the in-migrants. Lane and Deschutes 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 2005, 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 almost 44 percent of all out-migrants.

**EXHIBIT 22**

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

County	1995		2004		2005		County Share of State Population
	Number	Percent	Number	Percent	Number	Percent	
Baker	161	0.4%	149	0.4%	143	0.3%	0.5%
Benton	1,108	2.9%	762	2.1%	969	2.4%	2.3%
Clackamas	3,701	9.6%	2,632	7.1%	3,230	7.8%	9.9%
Clatsop	353	0.9%	376	1.0%	363	0.9%	1.0%
Columbia	342	0.9%	323	0.9%	370	0.9%	1.3%
Coos	513	1.3%	640	1.7%	571	1.4%	1.7%
Crook	130	0.3%	154	0.4%	170	0.4%	0.6%
Curry	298	0.8%	355	1.0%	328	0.8%	0.6%
Deschutes	1,566	4.1%	2,392	6.5%	2,659	6.5%	4.0%
Douglas	902	2.3%	955	2.6%	954	2.3%	2.8%
Gilliam	22	0.1%	10	0.0%	10	0.0%	0.1%
Grant	57	0.1%	60	0.2%	51	0.1%	0.2%
Harney	62	0.2%	66	0.2%	63	0.2%	0.2%
Hood River	254	0.7%	220	0.6%	238	0.6%	0.6%
Jackson	2,145	5.6%	2,186	5.9%	2,254	5.5%	5.4%
Jefferson	114	0.3%	105	0.3%	181	0.4%	0.6%
Josephine	783	2.0%	885	2.4%	866	2.1%	2.2%
Klamath	677	1.8%	670	1.8%	711	1.7%	1.8%
Lake	71	0.2%	57	0.2%	64	0.2%	0.2%
Lane	3,534	9.2%	3,317	9.0%	3,599	8.7%	9.3%
Lincoln	593	1.5%	604	1.6%	594	1.4%	1.2%
Linn	807	2.1%	710	1.9%	775	1.9%	3.0%
Malheur	274	0.7%	205	0.6%	270	0.7%	0.9%
Marion	2,177	5.6%	1,789	4.8%	2,104	5.1%	8.3%
Morrow	81	0.2%	65	0.2%	85	0.2%	0.3%
Multnomah	9,137	23.7%	8,634	23.3%	9,870	24.0%	19.1%
Polk	429	1.1%	522	1.4%	645	1.6%	1.8%
Sherman	10	0.0%	10	0.0%	10	0.0%	0.1%
Tillamook	207	0.5%	211	0.6%	239	0.6%	0.7%
Umatilla	643	1.7%	554	1.5%	563	1.4%	2.0%
Union	202	0.5%	219	0.6%	216	0.5%	0.7%
Wallowa	72	0.2%	69	0.2%	61	0.1%	0.2%
Wasco	183	0.5%	160	0.4%	158	0.4%	0.7%
Washington	6,334	16.4%	6,296	17.0%	7,075	17.2%	13.5%
Wheeler	17	0.0%	9	0.0%	6	0.0%	0.0%
Yamhill	660	1.7%	618	1.7%	705	1.7%	2.5%
<b>Total</b>	<b>38,619</b>	<b>100.0%</b>	<b>36,989</b>	<b>100.0%</b>	<b>41,170</b>	<b>100.0%</b>	<b>100.0%</b>

## EXHIBIT 23

## NUMBER OF FILERS MOVING FROM OREGON, BY DESTINATION

State	1995		2004		2005	
	Number	Percent	Number	Percent	Number	Percent
Alabama	72	0.3%	77	0.3%	92	0.3%
Alaska	413	1.6%	369	1.3%	414	1.4%
Arizona	1,316	5.2%	1,778	6.2%	1,938	6.6%
Arkansas	102	0.4%	123	0.4%	127	0.4%
California	4,816	18.9%	4,785	16.7%	4,935	16.7%
Colorado	921	3.6%	949	3.3%	943	3.2%
Connecticut	101	0.4%	102	0.4%	89	0.3%
Delaware	13	0.1%	15	0.1%	17	0.1%
Florida	408	1.6%	697	2.4%	660	2.2%
Georgia	223	0.9%	266	0.9%	275	0.9%
Hawaii	194	0.8%	353	1.2%	405	1.4%
Idaho	1,489	5.8%	1,497	5.2%	1,661	5.6%
Illinois	408	1.6%	423	1.5%	438	1.5%
Indiana	193	0.8%	211	0.7%	181	0.6%
Iowa	178	0.7%	137	0.5%	171	0.6%
Kansas	153	0.6%	163	0.6%	167	0.6%
Kentucky	106	0.4%	116	0.4%	109	0.4%
Louisiana	89	0.3%	86	0.3%	89	0.3%
Maine	53	0.2%	75	0.3%	64	0.2%
Maryland	140	0.5%	158	0.6%	169	0.6%
Massachusetts	244	1.0%	262	0.9%	319	1.1%
Michigan	292	1.1%	276	1.0%	246	0.8%
Minnesota	324	1.3%	353	1.2%	360	1.2%
Mississippi	53	0.2%	48	0.2%	55	0.2%
Missouri	289	1.1%	276	1.0%	285	1.0%
Montana	621	2.4%	614	2.1%	610	2.1%
Nebraska	128	0.5%	122	0.4%	119	0.4%
Nevada	689	2.7%	963	3.4%	944	3.2%
New Hampshire	61	0.2%	73	0.3%	65	0.2%
New Jersey	114	0.4%	173	0.6%	145	0.5%
New Mexico	330	1.3%	279	1.0%	304	1.0%
New York	364	1.4%	506	1.8%	533	1.8%
North Carolina	218	0.9%	323	1.1%	341	1.2%
North Dakota	65	0.3%	80	0.3%	91	0.3%
Ohio	222	0.9%	308	1.1%	282	1.0%
Oklahoma	206	0.8%	180	0.6%	217	0.7%
Pennsylvania	185	0.7%	293	1.0%	273	0.9%
Rhode Island	12	0.0%	37	0.1%	22	0.1%
South Carolina	71	0.3%	88	0.3%	99	0.3%
South Dakota	87	0.3%	75	0.3%	75	0.3%
Tennessee	148	0.6%	217	0.8%	217	0.7%
Texas	740	2.9%	938	3.3%	1,017	3.4%
Utah	611	2.4%	611	2.1%	786	2.7%
Vermont	48	0.2%	74	0.3%	76	0.3%
Virginia	204	0.8%	329	1.2%	348	1.2%
Washington	7,026	27.6%	7,809	27.3%	8,018	27.1%
West Virginia	32	0.1%	57	0.2%	40	0.1%
Wisconsin	246	1.0%	37	0.1%	274	0.9%
Wyoming	136	0.5%	261	0.9%	199	0.7%
Washington, D.C.	41	0.2%	192	0.7%	87	0.3%
U.S. Territories	16	0.1%	15	0.1%	19	0.1%
Outside U.S.	271	1.1%	359	1.3%	155	0.5%
Total	25,482	100.0%	28,608	100.0%	29,565	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 2004 to 2005. 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: Benton, Clackamas, and Jefferson
- Income: Benton, Deschutes, and Jefferson
- Tax liability: Benton, Jefferson and Deschutes

The map in Exhibit 25 shows that 21 counties had average adjusted gross incomes above \$40,000—Benton, Clackamas, Clatsop, Columbia, Crook, Curry, Deschutes, Douglas, Jackson, Josephine, Hood River, Klamath, Lane, Linn, Lincoln, Marion, Multnomah, Polk, Tillamook, Washington, and Yamhill. The counties with the highest averages were Benton (\$54,897), Clackamas (\$64,622), Deschutes (\$55,099), Multnomah (\$52,771), Washington (\$67,290), and Yamhill (\$52,826).

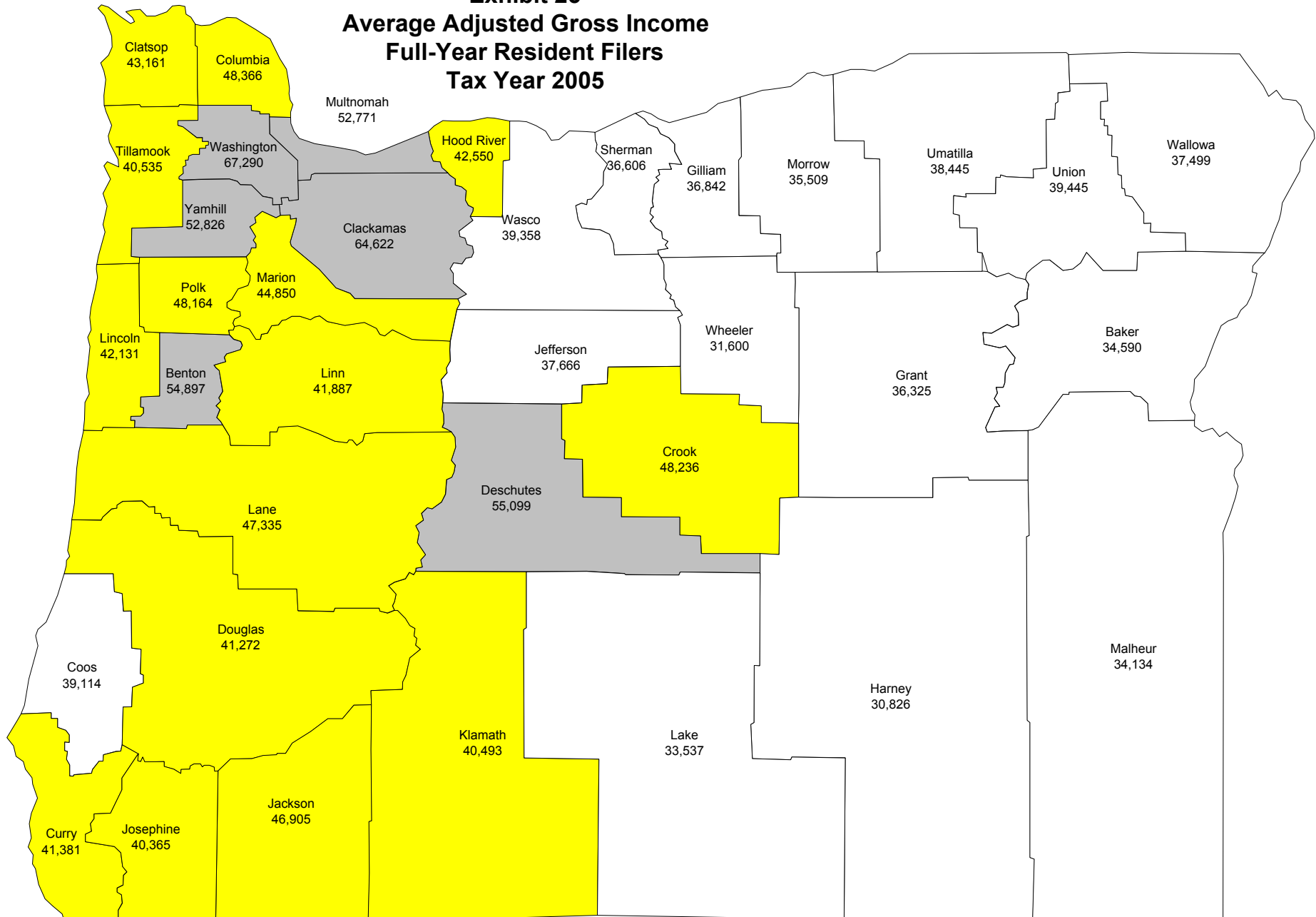
The map in Exhibit 26 shows that counties with highest AGI also had the highest tax liabilities, with the exception of Josephine and Tillamook counties. The largest average of \$4,209 was in Washington County. The statewide average was approximately \$2,970.

The map in Exhibit 27 shows effective tax rates (tax divided by AGI) for each county. Washington County's effective tax rate was 6.3 percent, followed by Clackamas with 6.0 percent, and Multnomah (5.9 percent) and Benton Counties (5.8 percent). Jefferson County had the lowest rate at 4.7 percent.

**EXHIBIT 24**  
**DISTRIBUTION OF RETURNS, AGI, AND TAX LIABILITY, BY COUNTY**

County or Area	All 2005 Returns						% Change 2004 to 2005		
	Returns		Adjusted Gross Income		Total Tax Liability		No. of	Total	Total
	Number	Share	(\$000)	Share	(\$000)	Share	Returns	AGI	Tax
Baker	6,336	0.4%	\$215,057	0.3%	\$10,676	0.2%	-1.3%	5.8%	5.6%
Benton	33,601	2.0%	\$1,795,334	2.2%	\$104,996	2.2%	10.8%	23.3%	24.9%
Clackamas	156,683	9.2%	\$9,991,371	12.0%	\$596,619	12.5%	9.3%	18.1%	18.3%
Clatsop	15,078	0.9%	\$637,332	0.8%	\$33,923	0.7%	4.2%	9.6%	9.8%
Columbia	19,609	1.2%	\$937,356	1.1%	\$51,550	1.1%	1.7%	6.7%	5.7%
Coos	25,213	1.5%	\$968,641	1.2%	\$51,079	1.1%	1.5%	8.2%	8.7%
Crook	8,466	0.5%	\$401,416	0.5%	\$22,752	0.5%	6.7%	16.1%	16.6%
Curry	9,673	0.6%	\$390,997	0.5%	\$20,055	0.4%	0.1%	9.9%	11.3%
Deschutes	64,086	3.8%	\$3,429,297	4.1%	\$196,093	4.1%	2.8%	18.2%	22.0%
Douglas	42,592	2.5%	\$1,728,666	2.1%	\$91,207	1.9%	1.8%	8.5%	7.4%
Gilliam	777	0.0%	\$28,488	0.0%	\$1,518	0.0%	-1.6%	0.0%	0.1%
Grant	3,017	0.2%	\$108,264	0.1%	\$5,898	0.1%	0.8%	9.0%	10.7%
Harney	2,864	0.2%	\$87,363	0.1%	\$4,677	0.1%	1.3%	6.4%	10.0%
Hood River	9,034	0.5%	\$377,995	0.5%	\$20,060	0.4%	0.9%	5.8%	5.4%
Jackson	83,214	4.9%	\$3,830,895	4.6%	\$207,582	4.3%	2.6%	11.3%	11.2%
Jefferson	8,229	0.5%	\$304,612	0.4%	\$14,270	0.3%	36.0%	44.8%	46.7%
Josephine	32,360	1.9%	\$1,284,526	1.5%	\$64,971	1.4%	1.1%	8.2%	7.4%
Klamath	25,599	1.5%	\$1,016,167	1.2%	\$54,758	1.1%	3.0%	11.6%	12.4%
Lake	3,001	0.2%	\$98,883	0.1%	\$5,119	0.1%	4.2%	17.8%	18.6%
Lane	142,049	8.4%	\$6,594,727	7.9%	\$371,146	7.8%	1.7%	9.1%	9.8%
Lincoln	19,061	1.1%	\$784,967	0.9%	\$40,044	0.8%	2.0%	10.7%	12.0%
Linn	44,253	2.6%	\$1,828,935	2.2%	\$96,618	2.0%	-0.8%	0.2%	-0.9%
Malheur	9,644	0.6%	\$320,620	0.4%	\$14,977	0.3%	-0.1%	3.2%	3.1%
Marion	118,502	7.0%	\$5,245,008	6.3%	\$283,849	5.9%	0.8%	7.1%	8.2%
Morrow	3,999	0.2%	\$139,961	0.2%	\$7,262	0.2%	0.9%	2.6%	0.7%
Multnomah	299,612	17.7%	\$15,477,961	18.6%	\$912,036	19.1%	0.2%	8.4%	9.4%
Polk	27,638	1.6%	\$1,310,701	1.6%	\$69,204	1.4%	7.1%	13.7%	13.0%
Sherman	739	0.0%	\$26,670	0.0%	\$1,427	0.0%	0.1%	10.5%	13.7%
Tillamook	10,734	0.6%	\$428,553	0.5%	\$21,781	0.5%	0.9%	8.0%	8.3%
Umatilla	26,781	1.6%	\$1,014,607	1.2%	\$53,465	1.1%	0.5%	3.5%	4.0%
Union	10,429	0.6%	\$405,761	0.5%	\$21,488	0.4%	1.7%	7.5%	8.0%
Wallowa	3,125	0.2%	\$113,869	0.1%	\$6,074	0.1%	1.1%	8.2%	10.1%
Wasco	9,390	0.6%	\$365,296	0.4%	\$18,900	0.4%	0.3%	7.8%	9.1%
Washington	211,601	12.5%	\$13,921,280	16.8%	\$870,500	18.2%	1.8%	13.7%	17.2%
Wheeler	512	0.0%	\$16,096	0.0%	\$848	0.0%	-1.0%	6.9%	7.9%
Yamhill	36,130	2.1%	\$1,880,526	2.3%	\$107,913	2.3%	4.8%	17.8%	20.8%
Clark Co., Wa.	60,134	3.5%	\$2,458,579	3.0%	\$145,010	3.0%	10.5%	19.0%	19.4%
Other Wash.	28,075	1.7%	\$781,464	0.9%	\$55,675	1.2%	-9.6%	-4.3%	-3.9%
California	24,688	1.5%	\$729,084	0.9%	\$27,664	0.6%	5.6%	-2.8%	-1.7%
Idaho	10,549	0.6%	\$248,420	0.3%	\$13,803	0.3%	1.0%	8.1%	8.1%
Other	49,439	2.9%	\$1,349,229	1.6%	\$89,296	1.9%	1.7%	11.0%	14.1%
<b>Total</b>	<b>1,696,516</b>	<b>100.0%</b>	<b>\$83,074,975</b>	<b>100.0%</b>	<b>\$4,786,782</b>	<b>100.0%</b>	<b>2.6%</b>	<b>11.4%</b>	<b>12.8%</b>

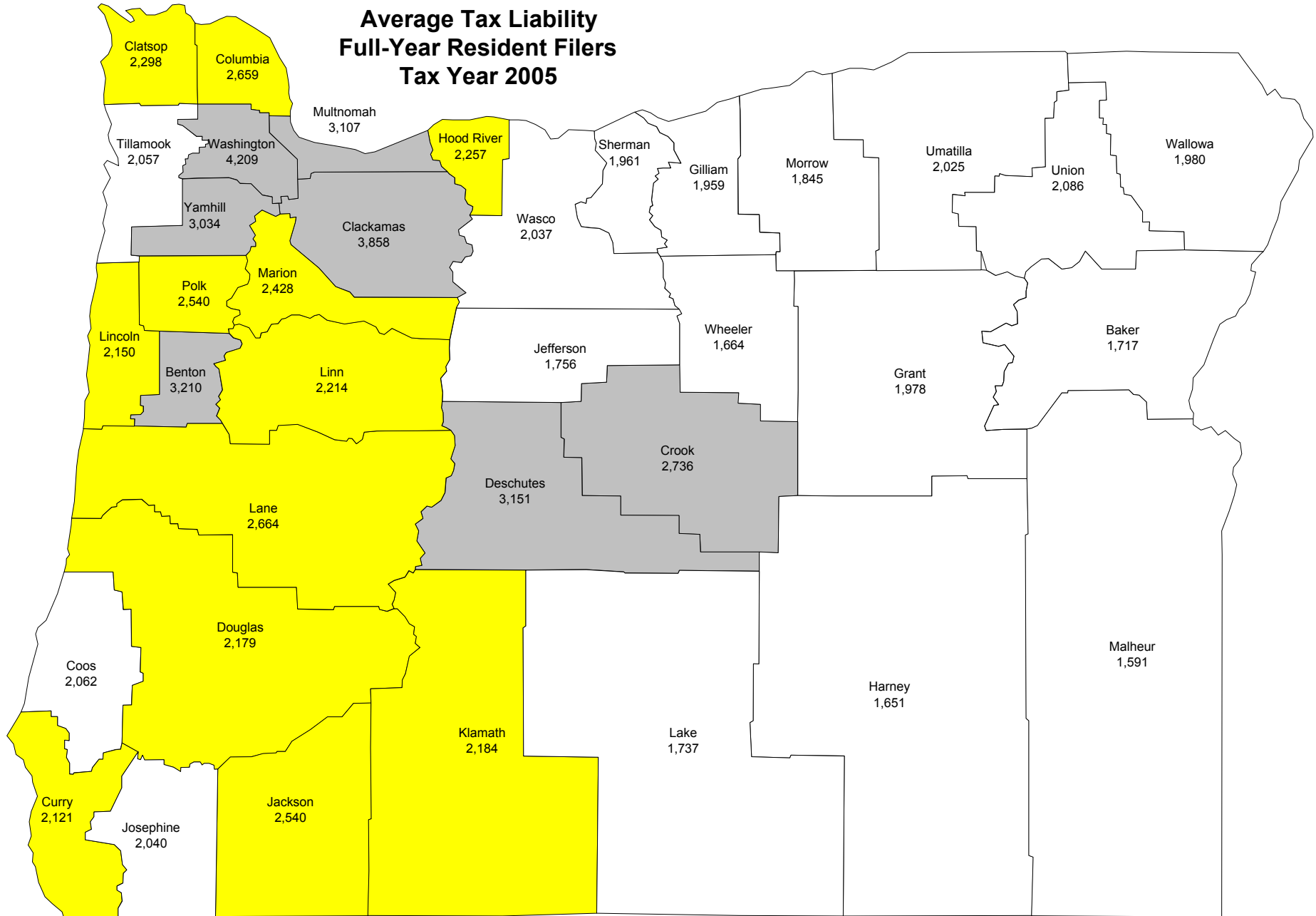
## Exhibit 25 Average Adjusted Gross Income Full-Year Resident Filers Tax Year 2005



Statewide Average AGI equals \$51,699

\$30,000 to \$39,999   
  \$40,000 to \$49,999   
  \$50,000 to \$68,000

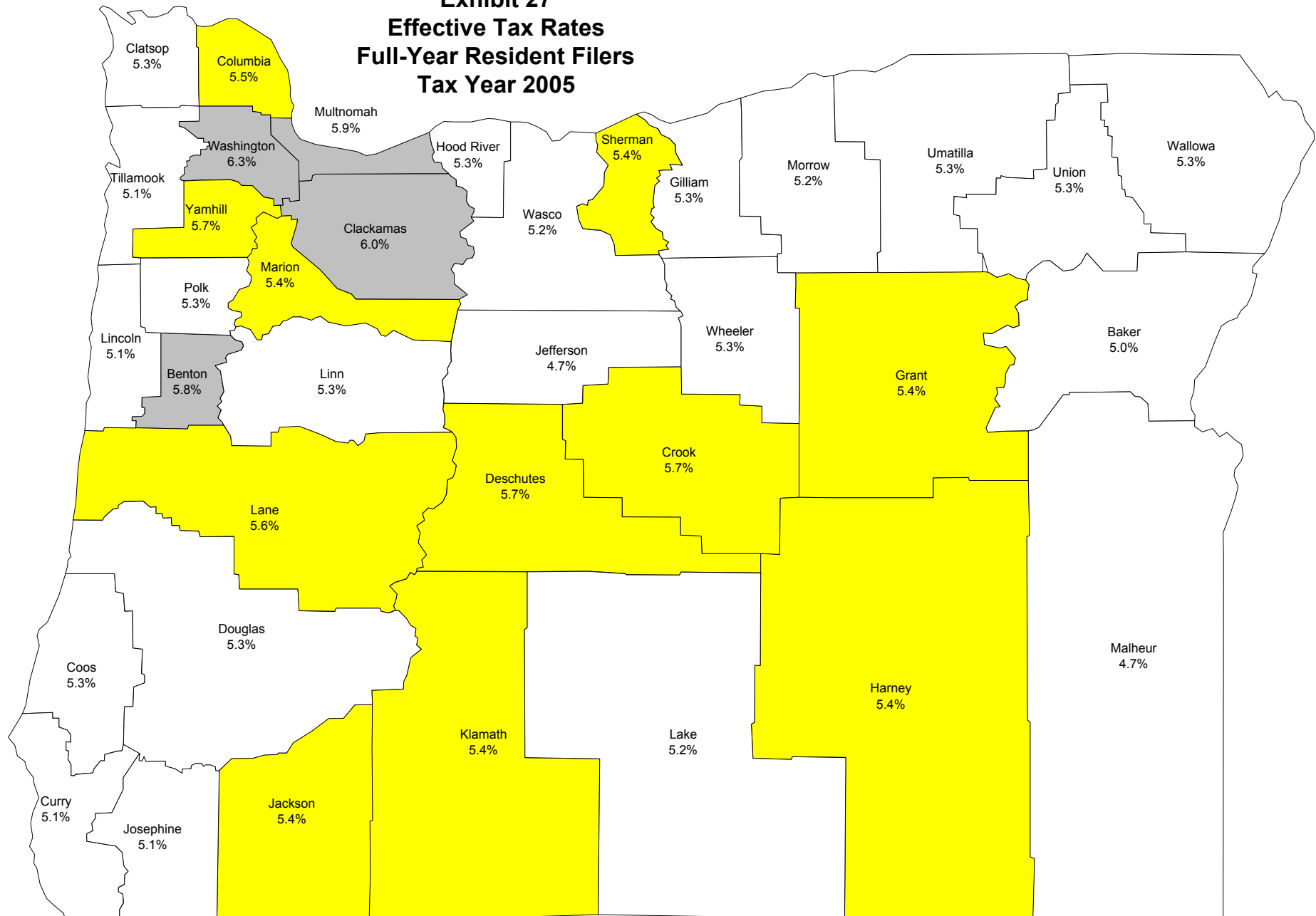
## Exhibit 26 Average Tax Liability Full-Year Resident Filers Tax Year 2005



Statewide Average Net Tax Equals \$2,970

<span style="display: inline-block; width: 15px; height: 15px; border: 1px solid black; background-color: white;"></span> \$1,500 to \$2,099	<span style="display: inline-block; width: 15px; height: 15px; border: 1px solid black; background-color: yellow;"></span> \$2,100 to \$2,699	<span style="display: inline-block; width: 15px; height: 15px; border: 1px solid black; background-color: grey;"></span> \$2,700 to \$4,300
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## Exhibit 27 Effective Tax Rates Full-Year Resident Filers Tax Year 2005



Statewide Average Effective Rate Equals 5.7%

4.7% to 5.3%  
  5.4% to 5.7%  
  5.8% to 6.3%



### 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 2005 personal income tax returns filed during calendar year 2006. 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 \$9,500
Second 20%	\$9,500 - \$21,600
Middle 20%	\$21,600 - \$38,900
Fourth 20%	\$38,900 - \$68,000
Next 15%	\$68,000 - \$131,600
Next 4%	\$131,600 - \$307,400
Top 1%	\$307,400 +



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

**All 2005 returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	26,415	46,303	-1,337,615	21,651	502	51,262	182,477	3,817	322	57	273
0-5	172,312	187,540	423,710	10,168	3,815	18,387	365,794	189,996	10,437	4,451	6,031
5-10	156,897	205,741	1,167,461	3,821	13,900	28,798	493,765	725,045	43,461	19,499	24,742
10-15	144,954	236,679	1,810,608	6,051	37,061	64,822	587,290	1,201,769	80,653	33,267	49,623
15-20	137,426	251,008	2,398,715	4,610	69,422	104,855	637,010	1,651,488	117,487	41,826	78,898
20-25	119,669	230,292	2,684,818	4,914	105,633	119,599	603,157	1,904,637	142,150	41,077	103,974
25-30	103,427	207,893	2,839,163	4,659	133,427	138,338	589,224	2,016,282	154,999	36,975	119,750
30-35	91,946	189,361	2,983,301	4,891	158,490	153,288	595,688	2,110,956	165,688	32,352	134,273
35-40	81,674	174,649	3,058,792	4,740	174,634	168,580	596,765	2,145,949	170,723	28,959	142,164
40-45	72,387	161,679	3,072,491	4,983	180,208	180,685	603,862	2,137,170	171,840	26,710	145,319
45-50	64,805	149,980	3,075,666	5,209	181,958	186,138	589,423	2,138,235	173,445	24,708	148,815
50-60	111,007	270,511	6,087,227	9,827	359,560	389,023	1,162,012	4,215,829	345,395	44,704	300,733
60-70	90,669	233,857	5,875,611	9,858	330,638	383,048	1,095,468	4,104,752	340,127	39,301	300,834
70-80	70,759	188,314	5,292,154	8,369	281,290	328,282	944,290	3,758,617	314,586	32,145	282,440
80-90	54,872	150,005	4,653,201	7,509	229,662	259,217	801,559	3,377,672	285,181	26,257	258,923
90-100	41,759	116,263	3,957,344	6,823	179,990	196,226	658,986	2,933,961	249,587	20,772	228,815
100-250	131,129	368,090	18,348,430	46,033	575,161	662,225	2,648,922	14,521,192	1,260,811	79,622	1,181,189
250-500	16,899	48,059	5,669,939	23,630	73,764	110,300	562,003	4,951,024	439,568	20,324	419,244
500 +	7,511	20,841	11,014,013	77,995	32,249	141,143	804,193	10,135,761	909,168	48,424	860,744

**Quintile Distribution**

First 20%	339,298	415,476	94,844	35,205	15,793	93,661	983,047	817,008	47,796	21,209	27,262
Second 20%	339,305	588,877	5,212,414	12,918	139,479	212,033	1,480,590	3,550,415	248,400	91,400	163,638
Middle 20%	339,297	688,492	10,058,017	16,301	502,866	504,816	2,057,169	7,119,388	552,713	119,796	437,823
Fourth 20%	339,313	809,745	17,644,754	28,744	1,028,726	1,103,098	3,370,419	12,265,351	1,001,771	134,241	867,901
Next 15%	254,478	695,391	23,043,677	43,332	1,062,766	1,197,056	3,882,998	16,982,982	1,441,294	124,492	1,316,803
Next 4%	67,861	191,466	12,391,825	35,590	298,375	367,631	1,603,287	10,166,602	891,078	48,755	842,323
Top 1%	16,965	47,618	14,629,498	93,651	73,357	205,921	1,144,378	13,322,404	1,192,573	61,537	1,131,035

<b>Total</b>	<b>1,696,517</b>	<b>3,437,065</b>	<b>83,075,028</b>	<b>265,743</b>	<b>3,121,362</b>	<b>3,684,217</b>	<b>14,521,888</b>	<b>64,224,150</b>	<b>5,375,625</b>	<b>601,430</b>	<b>4,786,785</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**All 2005 returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	26,415	1.8	-50,638	820	19	1,941	6,908	145	12	2	10	0.0	7.1
0-5	172,312	1.1	2,459	59	22	107	2,123	1,103	61	26	35	1.4	3.2
5-10	156,897	1.3	7,441	24	89	184	3,147	4,621	277	124	158	2.1	3.4
10-15	144,954	1.6	12,491	42	256	447	4,052	8,291	556	230	342	2.7	4.1
15-20	137,426	1.8	17,455	34	505	763	4,635	12,017	855	304	574	3.3	4.8
20-25	119,669	1.9	22,435	41	883	999	5,040	15,916	1,188	343	869	3.9	5.5
25-30	103,427	2.0	27,451	45	1,290	1,338	5,697	19,495	1,499	358	1,158	4.2	5.9
30-35	91,946	2.1	32,446	53	1,724	1,667	6,479	22,959	1,802	352	1,460	4.5	6.4
35-40	81,674	2.1	37,451	58	2,138	2,064	7,307	26,275	2,090	355	1,741	4.6	6.6
40-45	72,387	2.2	42,445	69	2,490	2,496	8,342	29,524	2,374	369	2,008	4.7	6.8
45-50	64,805	2.3	47,460	80	2,808	2,872	9,095	32,995	2,676	381	2,296	4.8	7.0
50-60	111,007	2.4	54,836	89	3,239	3,505	10,468	37,978	3,112	403	2,709	4.9	7.1
60-70	90,669	2.6	64,803	109	3,647	4,225	12,082	45,272	3,751	434	3,318	5.1	7.3
70-80	70,759	2.7	74,791	118	3,975	4,639	13,345	53,119	4,446	454	3,992	5.3	7.5
80-90	54,872	2.7	84,801	137	4,185	4,724	14,608	61,556	5,197	479	4,719	5.6	7.7
90-100	41,759	2.8	94,766	163	4,310	4,699	15,781	70,259	5,977	497	5,479	5.8	7.8
100-250	131,129	2.8	139,927	351	4,386	5,050	20,201	110,740	9,615	607	9,008	6.4	8.1
250-500	16,899	2.8	335,519	1,398	4,365	6,527	33,257	292,977	26,012	1,203	24,809	7.4	8.5
500 +	7,511	2.8	1,466,384	10,384	4,294	18,792	107,069	1,349,456	121,045	6,447	114,598	7.8	8.5

**Quintile Distribution**

First 20%	339,298	1.2	280	104	47	276	2,897	2,408	141	63	80	NA	3.3
Second 20%	339,305	1.7	15,362	38	411	625	4,364	10,464	732	269	482	3.1	4.6
Middle 20%	339,297	2.0	29,644	48	1,482	1,488	6,063	20,983	1,629	353	1,290	4.4	6.1
Fourth 20%	339,313	2.4	52,001	85	3,032	3,251	9,933	36,148	2,952	396	2,558	4.9	7.1
Next 15%	254,478	2.7	90,553	170	4,176	4,704	15,259	66,737	5,664	489	5,175	5.7	7.8
Next 4%	67,861	2.8	182,606	525	4,397	5,417	23,626	149,815	13,131	719	12,413	6.8	8.3
Top 1%	16,965	2.8	862,334	5,520	4,324	12,138	67,455	785,288	70,296	3,627	66,669	7.7	8.5
<b>Total</b>	<b>1,696,517</b>	<b>2.0</b>	<b>48,968</b>	<b>157</b>	<b>1,840</b>	<b>2,172</b>	<b>8,560</b>	<b>37,857</b>	<b>3,169</b>	<b>355</b>	<b>2,822</b>	<b>5.8</b>	<b>7.5</b>

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

**All 2005 returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Single		Joint		Separate		Head of Household		Qualifying Widow(er)		Full-Year		Part-Year		Nonresident	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Less than zero	26,415	13,083	49.5	11,692	44.3	545	2.1	1,068	4.0	27	0.1	18,407	69.7	1,643	6.2	6,365	24.1
0-5	172,312	131,960	76.6	26,956	15.6	2,586	1.5	10,740	6.2	70	0.0	119,617	69.4	17,474	10.1	35,221	20.4
5-10	156,897	113,273	72.2	23,526	15.0	2,281	1.5	17,753	11.3	64	0.0	129,746	82.7	12,812	8.2	14,339	9.1
10-15	144,954	88,847	61.3	30,370	21.0	2,205	1.5	23,458	16.2	74	0.1	126,537	87.3	8,708	6.0	9,709	6.7
15-20	137,426	74,132	53.9	36,321	26.4	2,423	1.8	24,474	17.8	76	0.1	123,239	89.7	6,169	4.5	8,018	5.8
20-25	119,669	60,732	50.7	35,481	29.6	2,285	1.9	21,099	17.6	72	0.1	108,188	90.4	4,509	3.8	6,972	5.8
25-30	103,427	49,761	48.1	34,814	33.7	2,108	2.0	16,678	16.1	66	0.1	93,910	90.8	3,359	3.2	6,158	6.0
30-35	91,946	42,408	46.1	34,795	37.8	1,819	2.0	12,869	14.0	55	0.1	83,307	90.6	2,749	3.0	5,890	6.4
35-40	81,674	34,563	42.3	35,534	43.5	1,651	2.0	9,879	12.1	47	0.1	74,177	90.8	2,169	2.7	5,328	6.5
40-45	72,387	28,023	38.7	35,735	49.4	1,267	1.8	7,328	10.1	34	0.0	65,789	90.9	1,745	2.4	4,853	6.7
45-50	64,805	22,594	34.9	35,294	54.5	905	1.4	5,975	9.2	37	0.1	59,184	91.3	1,448	2.2	4,173	6.4
50-60	111,007	31,762	28.6	69,964	63.0	1,255	1.1	7,959	7.2	67	0.1	102,486	92.3	2,142	1.9	6,379	5.7
60-70	90,669	19,082	21.0	65,995	72.8	777	0.9	4,768	5.3	47	0.1	84,432	93.1	1,526	1.7	4,711	5.2
70-80	70,759	11,294	16.0	56,418	79.7	481	0.7	2,536	3.6	30	0.0	66,616	94.1	1,044	1.5	3,099	4.4
80-90	54,872	7,079	12.9	45,857	83.6	319	0.6	1,597	2.9	20	0.0	51,956	94.7	762	1.4	2,154	3.9
90-100	41,759	4,742	11.4	35,836	85.8	198	0.5	972	2.3	11	0.0	39,605	94.8	587	1.4	1,567	3.8
100-250	131,129	13,234	10.1	114,471	87.3	674	0.5	2,694	2.1	56	0.0	124,654	95.1	1,783	1.4	4,692	3.6
250-500	16,899	1,906	11.3	14,504	85.8	125	0.7	358	2.1	6	0.0	15,828	93.7	233	1.4	838	5.0
500 +	7,511	911	12.1	6,360	84.7	92	1.2	144	1.9	4	0.1	6,864	91.4	108	1.4	539	7.2

**Quintile Distribution**

First 20%	339,298	247,368	72.9	59,333	17.5	5,147	1.5	27,296	8.0	154	0.0	253,894	74.8	30,760	9.1	54,644	16.1
Second 20%	339,305	194,864	57.4	81,283	24.0	5,654	1.7	57,326	16.9	178	0.1	300,236	88.5	17,644	5.2	21,425	6.3
Middle 20%	339,297	159,635	47.0	121,240	35.7	6,739	2.0	51,475	15.2	208	0.1	307,690	90.7	10,782	3.2	20,825	6.1
Fourth 20%	339,313	105,368	31.1	202,141	59.6	4,458	1.3	27,164	8.0	182	0.1	311,872	91.9	7,012	2.1	20,429	6.0
Next 15%	254,478	33,095	13.0	212,443	83.5	1,450	0.6	7,383	2.9	107	0.0	240,755	94.6	3,603	1.4	10,120	4.0
Next 4%	67,861	7,090	10.4	59,017	87.0	378	0.6	1,349	2.0	27	0.0	64,427	94.9	934	1.4	2,500	3.7
Top 1%	16,965	1,966	11.6	14,466	85.3	170	1.0	356	2.1	7	0.0	15,668	92.4	235	1.4	1,062	6.3

<b>Total</b>	<b>1,696,517</b>	<b>749,386</b>	<b>44.2</b>	<b>749,923</b>	<b>44.3</b>	<b>23,996</b>	<b>1.4</b>	<b>172,349</b>	<b>10.2</b>	<b>863</b>	<b>0.1</b>	<b>1,494,542</b>	<b>88.1</b>	<b>70,970</b>	<b>4.2</b>	<b>131,005</b>	<b>7.7</b>
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**TABLE G: STANDARD DEDUCTION RETURNS**  
**(Including Returns with Additional Deductions<sup>1</sup>)**

**All 2005 returns**

**AGI Category Distribution**

AGI Level (\$000)	Total Number of Returns	All Standard Deduction Returns						Joint Standard Deduction Returns				Number of Taxpayers		
		Number of Returns	Percent of Total Returns	At Least One 65+ Exemption		At Least One Blind Exemption		Number of Returns	At Least One 65+ Exemption	One 65+ Exemption	Two 65+ Exemptions	All Standard Deduction Returns	With a 65+ Exemption	With a Blind Exemption
				Number	Percent	Number	Percent							
Less than zero	26,415	10,880	41.2	1,943	17.9	45	0.4	2,509	831	237	594	13,389	2,537	45
0-5	172,312	143,556	83.3	8,806	6.1	248	0.2	11,364	2,780	834	1,946	154,920	10,752	251
5-10	156,897	127,080	81.0	11,485	9.0	342	0.3	12,478	3,484	927	2,557	139,558	14,042	347
10-15	144,954	107,884	74.4	10,343	9.6	347	0.3	15,372	4,205	1,090	3,115	123,256	13,458	355
15-20	137,426	97,619	71.0	7,994	8.2	262	0.3	17,708	3,883	1,105	2,778	115,327	10,772	263
20-25	119,669	80,774	67.5	5,088	6.3	198	0.2	17,046	2,763	919	1,844	97,820	6,932	202
25-30	103,427	62,859	60.8	3,528	5.6	110	0.2	15,865	1,954	677	1,277	78,724	4,805	115
30-35	91,946	48,927	53.2	2,675	5.5	83	0.2	14,597	1,574	535	1,039	63,524	3,714	86
35-40	81,674	36,982	45.3	2,148	5.8	61	0.2	13,268	1,308	494	814	50,250	2,962	61
40-45	72,387	27,283	37.7	1,702	6.2	70	0.3	11,845	1,024	372	652	39,128	2,354	71
45-50	64,805	20,442	31.5	1,462	7.2	44	0.2	10,213	883	307	576	30,655	2,038	44
50-60	111,007	26,832	24.2	2,233	8.3	60	0.2	16,013	1,464	592	872	42,845	3,105	61
60-70	90,669	15,241	16.8	1,467	9.6	55	0.4	10,439	1,079	419	660	25,680	2,127	55
70-80	70,759	8,737	12.3	999	11.4	23	0.3	6,488	802	297	505	15,225	1,504	23
80-90	54,872	4,739	8.6	604	12.7	12	0.3	3,522	457	154	303	8,261	907	13
90-100	41,759	2,839	6.8	355	12.5	13	0.5	2,109	279	96	183	4,948	538	14
100-250	131,129	5,403	4.1	899	16.6	23	0.4	3,880	627	199	428	9,283	1,327	24
250-500	16,899	649	3.8	169	26.0	4	0.6	440	118	29	89	1,089	258	4
500 +	7,511	283	3.8	56	19.8	3	1.1	219	42	11	31	502	87	3

**Quintile Distribution**

First 20%	339,298	268,915	79.3	20,874	7.8	588	0.2	24,812	6,632	1,889	4,743	293,727	25,617	595
Second 20%	339,305	246,121	72.5	21,587	8.8	734	0.3	40,358	9,585	2,653	6,932	286,479	28,519	745
Middle 20%	339,297	194,525	57.3	11,136	5.7	361	0.2	52,382	6,319	2,176	4,143	246,907	15,279	372
Fourth 20%	339,313	94,429	27.8	7,033	7.4	236	0.2	49,485	4,515	1,724	2,791	143,914	9,824	238
Next 15%	254,478	21,933	8.6	2,698	12.3	64	0.3	16,173	2,077	739	1,338	38,106	4,036	66
Next 4%	67,861	2,425	3.6	473	19.5	15	0.6	1,695	320	84	236	4,120	709	16
Top 1%	16,965	661	3.9	155	23.4	5	0.8	470	109	29	80	1,131	235	5

<b>Total</b>	<b>1,696,517</b>	<b>829,009</b>	<b>48.9</b>	<b>63,956</b>	<b>7.7</b>	<b>2,003</b>	<b>0.2</b>	<b>185,375</b>	<b>29,557</b>	<b>9,294</b>	<b>20,263</b>	<b>1,014,384</b>	<b>84,219</b>	<b>2,037</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 2005 returns**

**AGI Category Distribution**

AGI Level (\$000)	Total Number of Returns	Federal Itemized Deductions				State Tax Itemized on Federal Return			Oregon Medical Deduction			Oregon Itemized Deductions			
		Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	26,415	12,653	47.9	1,069,003	84,486	7,503	103,046	13,734	14	-5	-365	15,535	58.8	162,392	10,453
0-5	172,312	36,635	21.3	2,017,507	55,070	17,966	160,101	8,911	4,703	994	211	28,756	16.7	136,476	4,746
5-10	156,897	26,887	17.1	740,794	27,552	17,920	53,919	3,009	12,585	7,325	582	29,817	19.0	234,831	7,876
10-15	144,954	29,035	20.0	536,357	18,473	25,188	59,188	2,350	18,260	17,029	933	37,070	25.6	342,518	9,240
15-20	137,426	30,912	22.5	700,957	22,676	30,695	64,364	2,097	18,331	23,501	1,282	39,807	29.0	404,890	10,171
20-25	119,669	31,162	26.0	597,572	19,176	32,918	56,632	1,720	13,975	22,723	1,626	38,895	32.5	408,265	10,497
25-30	103,427	33,174	32.1	538,469	16,232	36,254	65,590	1,809	11,803	23,197	1,965	40,568	39.2	434,388	10,708
30-35	91,946	36,259	39.4	576,173	15,890	39,906	86,611	2,170	10,305	23,459	2,276	43,019	46.8	472,495	10,983
35-40	81,674	38,149	46.7	643,195	16,860	42,206	99,751	2,363	9,279	24,043	2,591	44,692	54.7	500,253	11,193
40-45	72,387	39,160	54.1	1,561,075	39,864	43,084	120,560	2,798	8,550	24,524	2,868	45,104	62.3	529,475	11,739
45-50	64,805	38,935	60.1	673,080	17,287	42,711	128,089	2,999	7,836	24,785	3,163	44,363	68.5	531,215	11,974
50-60	111,007	75,475	68.0	1,396,536	18,503	81,639	299,358	3,667	14,824	52,427	3,537	84,175	75.8	1,081,100	12,843
60-70	90,669	69,511	76.7	1,430,639	20,581	73,538	317,817	4,322	13,065	53,308	4,080	75,428	83.2	1,047,056	13,882
70-80	70,759	58,537	82.7	1,237,245	21,136	60,784	300,730	4,948	10,669	48,846	4,578	62,022	87.7	915,558	14,762
80-90	54,872	48,265	88.0	1,055,400	21,867	49,368	276,749	5,606	8,181	40,898	4,999	50,133	91.4	785,906	15,676
90-100	41,759	37,839	90.6	896,890	23,703	38,340	244,420	6,375	6,077	32,570	5,360	38,920	93.2	649,658	16,692
100-250	131,129	123,508	94.2	4,204,291	34,041	123,807	1,244,405	10,051	20,567	132,609	6,448	125,726	95.9	2,631,164	20,928
250-500	16,899	15,929	94.3	1,388,705	87,181	15,915	427,425	26,857	3,000	25,178	8,393	16,250	96.2	559,873	34,454
500 +	7,511	7,058	94.0	1,774,935	251,478	7,056	614,814	87,134	1,420	13,681	9,635	7,228	96.2	803,246	111,130

**Quintile Distribution**

First 20%	339,298	73,121	21.6	3,755,918	51,366	41,076	312,069	7,597	15,530	7,028	453	70,383	20.7	502,233	7,136
Second 20%	339,305	73,006	21.5	1,493,803	20,461	68,550	144,992	2,115	43,272	49,270	1,139	93,184	27.5	908,909	9,754
Middle 20%	339,297	120,313	35.5	2,039,462	16,951	131,606	268,812	2,043	38,544	80,778	2,096	144,772	42.7	1,573,465	10,869
Fourth 20%	339,313	218,510	64.4	4,890,029	22,379	236,604	826,941	3,495	43,736	149,669	3,422	244,884	72.2	3,097,689	12,650
Next 15%	254,478	223,770	87.9	5,333,943	23,837	228,718	1,417,687	6,198	38,073	196,268	5,155	232,545	91.4	3,810,901	16,388
Next 4%	67,861	64,422	94.9	2,786,467	43,253	64,319	854,884	13,291	11,173	79,561	7,121	65,436	96.4	1,595,371	24,381
Top 1%	16,965	15,941	94.0	2,739,201	171,834	15,925	898,185	56,401	3,116	28,517	9,152	16,304	96.1	1,142,190	70,056

<b>Total</b>	<b>1,696,517</b>	<b>789,083</b>	<b>46.5</b>	<b>23,038,823</b>	<b>29,197</b>	<b>786,798</b>	<b>4,723,569</b>	<b>6,004</b>	<b>193,444</b>	<b>591,092</b>	<b>3,056</b>	<b>867,508</b>	<b>51.1</b>	<b>12,630,759</b>	<b>14,560</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 2005 returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Total Credits	Exemption Credits	Earned Income	Working Family Child Care	Retirement Income	Child and Dependent Care	Elderly or Disabled	Political Contributions	Tax Paid to Other States	Other Credits
Less than zero	26,415	57	14	0	8	0	0	0	0	30	6
0-5	172,312	4,451	3,865	189	49	5	10	0	6	291	35
5-10	156,897	19,499	16,521	1,515	802	81	100	0	33	300	129
10-15	144,954	33,267	25,887	3,446	2,337	179	543	10	65	478	312
15-20	137,426	41,826	31,618	3,855	3,708	205	1,452	1	98	399	484
20-25	119,669	41,077	30,939	2,692	4,565	209	1,566	1	119	422	562
25-30	103,427	36,975	28,816	1,450	4,072	238	1,114	0	131	494	661
30-35	91,946	32,352	26,759	481	2,775	182	793	0	148	514	701
35-40	81,674	28,959	25,033	37	1,752	124	596	0	171	508	739
40-45	72,387	26,710	23,373	1	1,192	38	487	0	190	574	854
45-50	64,805	24,708	21,909	0	723	0	450	0	202	518	904
50-60	111,007	44,704	39,851	0	514	0	761	0	452	1,231	1,896
60-70	90,669	39,301	34,791	0	124	0	607	0	474	1,239	2,067
70-80	70,759	32,145	28,247	0	16	0	267	0	451	1,109	2,056
80-90	54,872	26,257	22,630	0	4	0	70	0	408	1,166	1,978
90-100	41,759	20,772	17,593	0	0	0	18	0	362	1,074	1,725
100-250	131,129	79,622	55,742	0	0	0	8	0	1,461	10,511	11,900
250-500	16,899	20,324	7,225	0	0	0	0	0	249	8,473	4,377
500 +	7,511	48,424	3,096	0	0	0	0	0	143	35,578	9,607

**Quintile Distribution**

First 20%	339,298	21,209	18,123	1,451	698	72	91	0	35	577	146
Second 20%	339,305	91,400	69,972	8,569	7,569	468	2,547	11	200	1,049	992
Middle 20%	339,297	119,796	96,072	3,645	11,494	659	3,421	1	495	1,699	2,311
Fourth 20%	339,313	134,241	118,798	2	2,853	61	2,324	0	1,261	3,453	5,488
Next 15%	254,478	124,492	104,866	0	26	0	459	0	2,047	6,669	10,425
Next 4%	67,861	48,755	28,972	0	0	0	1	0	837	9,522	9,423
Top 1%	16,965	61,537	7,107	0	0	0	0	0	286	41,938	12,207

<b>Total</b>	<b>1,696,517</b>	<b>601,430</b>	<b>443,909</b>	<b>13,667</b>	<b>22,641</b>	<b>1,260</b>	<b>8,842</b>	<b>12</b>	<b>5,162</b>	<b>64,907</b>	<b>40,993</b>
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**TABLE J: OREGON TOTAL EXEMPTIONS**

**All 2005 returns**

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

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Total Oregon Exemptions	Total Personal Exemptions	Severely Disabled Exemptions			Disabled Child Exemptions				
				One	Two	Total	One	Two	Three or More		Total
									Number of Returns	Number of Exemptions	
Less than zero	26,415	46,303	45,675	471	13	497	107	7	3	10	131
0-5	172,312	187,540	184,404	2,438	76	2,590	431	44	9	27	546
5-10	156,897	205,741	202,017	2,799	80	2,959	629	59	6	18	765
10-15	144,954	236,679	232,608	2,836	114	3,064	806	87	9	27	1,007
15-20	137,426	251,008	246,838	2,721	109	2,939	984	108	10	31	1,231
20-25	119,669	230,292	226,651	2,219	80	2,379	986	102	22	72	1,262
25-30	103,427	207,893	204,854	1,694	66	1,826	980	101	10	31	1,213
30-35	91,946	189,361	186,549	1,528	63	1,654	866	121	15	50	1,158
35-40	81,674	174,649	172,158	1,366	48	1,462	790	99	11	41	1,029
40-45	72,387	161,679	159,385	1,254	43	1,340	738	93	9	30	954
45-50	64,805	149,980	147,936	992	30	1,052	745	96	18	55	992
50-60	111,007	270,511	266,847	1,929	60	2,049	1,286	119	29	91	1,615
60-70	90,669	233,857	230,727	1,589	53	1,695	1,155	113	16	54	1,435
70-80	70,759	188,314	186,026	1,140	43	1,226	867	82	10	31	1,062
80-90	54,872	150,005	148,299	842	22	886	660	69	7	22	820
90-100	41,759	116,263	115,078	545	16	577	499	50	3	9	608
100-250	131,129	368,090	364,955	1,478	41	1,560	1,355	90	14	43	1,578
250-500	16,899	48,059	47,741	158	3	164	143	4	*	*	151
500 +	7,511	20,841	20,720	61	0	61	48	6	0	0	60

**Quintile Distribution**

First 20%	339,298	415,476	408,414	5,389	160	5,709	1,090	104	18	55	1,353
Second 20%	339,305	588,877	578,964	6,641	262	7,165	2,213	232	23	71	2,748
Middle 20%	339,297	688,492	678,242	5,768	219	6,206	3,120	373	53	178	4,044
Fourth 20%	339,313	809,745	798,661	5,765	185	6,135	3,886	420	70	223	4,949
Next 15%	254,478	695,391	687,881	3,622	113	3,848	3,028	272	29	90	3,662
Next 4%	67,861	191,466	189,973	875	21	917	605	42	8	25	714
Top 1%	16,965	47,618	47,333	*	*	*	133	7	0	0	147
<b>Total</b>	<b>1,696,517</b>	<b>3,437,065</b>	<b>3,389,468</b>	<b>28,060</b>	<b>960</b>	<b>29,980</b>	<b>14,075</b>	<b>1,450</b>	<b>201</b>	<b>642</b>	<b>17,617</b>

\* 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 2005 returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Total Personal Exemptions	Number of Personal Exemptions											Ten or More	
			Zero	One	Two	Three	Four	Five	Six	Seven	Eight	Nine	Number of Returns	Number of Exemptions	
Less than zero	26,415	45,675	2,608	10,860	8,265	1,927	1,754	668	234	63	25	8	3	31	
0-5	172,312	184,404	58,827	73,128	23,211	8,414	5,527	2,221	678	193	67	30	16	174	
5-10	156,897	202,017	29,481	82,964	26,390	10,131	5,108	1,918	645	163	57	19	21	220	
10-15	144,954	232,608	9,649	79,083	32,158	13,007	6,988	2,791	889	256	84	27	22	240	
15-20	137,426	246,838	3,127	71,371	35,114	14,051	8,394	3,582	1,235	366	112	37	37	399	
20-25	119,669	226,651	1,268	60,094	31,437	12,636	8,544	3,604	1,401	440	165	49	31	332	
25-30	103,427	204,854	694	49,899	27,504	11,106	7,969	3,976	1,527	476	176	52	48	503	
30-35	91,946	186,549	388	42,751	25,577	9,540	7,708	3,796	1,491	437	178	49	31	342	
35-40	81,674	172,158	238	35,021	24,333	8,882	7,456	3,602	1,419	457	173	57	36	381	
40-45	72,387	159,385	152	28,393	22,253	8,482	7,594	3,538	1,262	437	185	57	34	350	
45-50	64,805	147,936	109	22,752	21,178	8,040	7,659	3,277	1,175	407	129	51	28	297	
50-60	111,007	266,847	99	32,126	39,582	15,058	14,982	6,081	2,063	658	232	73	53	553	
60-70	90,669	230,727	62	19,332	35,708	13,660	14,115	5,394	1,662	457	179	62	38	408	
70-80	70,759	186,026	46	11,489	29,585	11,469	12,318	4,173	1,210	304	90	54	21	229	
80-90	54,872	148,299	36	7,179	23,397	9,194	10,433	3,388	878	230	83	29	25	269	
90-100	41,759	115,078	19	4,777	17,584	7,421	8,288	2,711	683	196	48	18	14	147	
100-250	131,129	364,955	65	13,434	56,189	22,509	27,253	8,658	2,254	492	185	69	33	365	
250-500	16,899	47,741	37	1,969	6,956	2,404	3,650	1,404	374	72	25	*	*	*	
500 +	7,511	20,720	3	971	3,281	949	1,483	611	160	39	10	*	*	*	

**Quintile Distribution**

First 20%	339,298	408,414	89,063	157,902	54,702	19,197	11,770	4,556	1,481	397	139	55	36	385
Second 20%	339,305	578,964	15,160	180,111	81,001	32,578	18,841	7,783	2,657	768	260	75	71	765
Middle 20%	339,297	678,242	2,009	160,156	93,253	36,035	27,226	13,074	5,048	1,588	595	182	131	1,399
Fourth 20%	339,313	798,661	460	106,590	117,075	44,495	43,285	18,059	6,221	1,983	741	252	152	1,598
Next 15%	254,478	687,881	148	33,563	107,919	42,992	48,227	15,772	4,207	1,076	354	136	84	906
Next 4%	67,861	189,973	43	7,201	28,519	11,322	14,366	4,762	1,252	257	91	35	13	140
Top 1%	16,965	47,333	25	2,070	7,233	2,261	3,508	1,387	374	74	23	6	4	47

<b>Total</b>	<b>1,696,517</b>	<b>3,389,468</b>	<b>106,908</b>	<b>647,593</b>	<b>489,702</b>	<b>188,880</b>	<b>167,223</b>	<b>65,393</b>	<b>21,240</b>	<b>6,143</b>	<b>2,203</b>	<b>741</b>	<b>491</b>	<b>5,240</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 2005 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	26,415	273	6,266	3,597	161	9,758	0	0	0	0	0	0
0-5	172,312	6,031	24,684	2,475	1,433	22,606	4	4	6	3	4	6
5-10	156,897	24,742	46,020	2,406	3,883	28,347	5	4	8	4	5	8
10-15	144,954	49,623	71,924	3,723	6,863	35,125	5	4	8	5	5	7
15-20	137,426	78,898	102,309	5,223	9,446	41,317	5	4	8	5	5	9
20-25	119,669	103,974	125,053	6,189	10,389	40,558	6	4	8	5	5	8
25-30	103,427	119,750	139,063	7,179	10,730	38,948	6	4	8	5	5	8
30-35	91,946	134,273	152,375	7,697	10,954	37,690	6	3	7	5	5	10
35-40	81,674	142,164	159,253	8,284	11,095	36,868	5	4	7	5	5	9
40-45	72,387	145,319	161,769	9,324	10,734	36,697	6	3	7	6	5	11
45-50	64,805	148,815	164,163	9,811	10,298	35,534	6	4	7	5	4	9
50-60	111,007	300,733	327,751	20,654	19,978	67,692	12	7	15	12	10	17
60-70	90,669	300,834	318,383	22,769	19,550	59,876	10	6	14	10	9	17
70-80	70,759	282,440	290,182	23,069	18,629	49,440	10	5	12	9	8	16
80-90	54,872	258,923	259,058	22,803	17,474	40,411	9	5	10	10	7	12
90-100	41,759	228,815	223,094	21,880	16,434	32,593	7	3	8	6	5	11
100-250	131,129	1,181,189	957,747	220,019	131,594	128,170	21	12	30	22	18	37
250-500	16,899	419,244	226,859	152,164	74,340	34,120	1	1	2	1	1	2
500 +	7,511	860,744	216,696	614,291	118,073	88,315	0	0	2	1	0	2
<b>Quintile Distribution</b>												
First 20%	339,298	27,262	70,847	8,164	4,887	57,313	9	7	13	6	9	13
Second 20%	339,305	163,638	218,728	11,215	20,175	93,119	13	10	19	12	13	19
Middle 20%	339,297	437,823	502,618	25,464	37,564	132,729	20	13	27	17	17	31
Fourth 20%	339,313	867,901	945,295	59,947	59,017	196,729	33	20	41	32	28	53
Next 15%	254,478	1,316,803	1,281,186	132,885	97,376	194,645	38	21	50	39	31	60
Next 4%	67,861	842,323	597,758	207,952	116,283	79,669	10	6	14	11	8	19
Top 1%	16,965	1,131,035	356,217	717,929	166,754	109,865	1	1	3	2	1	3
<b>Total</b>	<b>1,696,517</b>	<b>4,786,785</b>	<b>3,972,648</b>	<b>1,163,557</b>	<b>502,057</b>	<b>864,068</b>	<b>124</b>	<b>78</b>	<b>167</b>	<b>119</b>	<b>107</b>	<b>197</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 \$11,200
Second 20%	\$11,200 - \$23,600
Middle 20%	\$23,600 - \$41,400
Fourth 20%	\$41,400 - \$70,900
Next 15%	\$70,900 - \$135,900
Next 4%	\$135,900 - \$316,000
Top 1%	\$316,000 +





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

**2005 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	18,407	28,561	-934,015	17,430	484	20,825	182,146	2,346	200	25	183
0-5	119,617	95,843	320,425	2,726	804	7,264	318,563	115,511	5,905	2,929	2,998
5-10	129,746	155,762	969,213	3,149	7,373	21,148	441,407	581,325	34,282	16,714	18,291
10-15	126,537	199,829	1,582,572	4,127	28,037	54,257	541,077	1,031,524	68,789	30,148	40,801
15-20	123,239	220,987	2,151,740	4,190	58,695	93,543	591,639	1,468,314	104,173	38,861	68,457
20-25	108,188	204,689	2,427,650	4,544	93,517	109,650	554,739	1,712,453	127,675	38,235	92,265
25-30	93,910	185,720	2,577,720	4,249	120,347	129,350	544,080	1,819,348	139,751	34,331	107,105
30-35	83,307	168,739	2,703,041	4,569	144,094	145,300	548,397	1,899,224	148,987	29,764	120,128
35-40	74,177	156,155	2,778,170	4,339	159,958	160,734	548,558	1,934,008	153,776	26,618	127,547
40-45	65,789	144,960	2,792,360	4,758	165,677	174,332	556,498	1,924,373	154,626	24,467	130,342
45-50	59,184	135,401	2,809,280	4,998	168,398	180,054	543,544	1,936,453	156,982	22,712	134,348
50-60	102,486	247,615	5,620,686	9,254	337,067	379,304	1,083,068	3,858,963	315,933	41,166	274,809
60-70	84,432	216,680	5,472,130	9,124	312,521	370,684	1,027,862	3,792,766	314,037	36,458	277,587
70-80	66,616	176,508	4,982,894	8,129	268,431	321,811	896,489	3,515,877	294,081	30,014	264,067
80-90	51,956	141,682	4,406,171	7,381	220,166	254,992	763,879	3,181,753	268,518	24,507	244,011
90-100	39,605	110,041	3,753,112	6,458	172,801	191,499	628,887	2,770,590	235,592	19,365	216,227
100-250	124,654	349,719	17,435,088	42,874	554,761	647,930	2,533,864	13,752,380	1,193,935	71,298	1,122,636
250-500	15,828	45,251	5,303,437	22,028	70,835	101,335	529,274	4,625,604	410,773	15,215	395,558
500 +	6,864	19,263	10,115,373	74,611	30,659	110,831	728,344	9,323,405	836,747	35,565	801,182

**Quintile Distribution**

First 20%	298,899	326,158	686,110	24,367	13,287	58,361	1,066,571	910,293	53,907	25,951	29,127
Second 20%	298,910	526,146	5,152,473	10,562	147,129	216,950	1,414,357	3,519,881	250,739	90,892	166,877
Middle 20%	298,920	606,734	9,535,825	15,838	499,963	515,642	1,947,603	6,684,451	522,964	108,017	418,671
Fourth 20%	298,903	719,126	16,362,436	27,463	962,395	1,087,142	3,138,599	11,287,126	924,575	120,463	804,361
Next 15%	224,182	613,916	21,012,332	39,053	957,622	1,099,733	3,523,893	15,498,581	1,317,625	108,822	1,208,803
Next 4%	59,783	168,932	11,262,407	33,620	267,418	331,419	1,447,827	9,254,065	811,867	40,138	771,729
Top 1%	14,945	42,393	13,255,467	88,031	66,812	165,596	1,023,468	12,091,821	1,083,084	44,108	1,038,975

<b>Total</b>	<b>1,494,542</b>	<b>3,003,405</b>	<b>77,267,050</b>	<b>238,934</b>	<b>2,914,626</b>	<b>3,474,843</b>	<b>13,562,317</b>	<b>59,246,217</b>	<b>4,964,761</b>	<b>538,392</b>	<b>4,438,542</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**2005 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	18,407	1.6	-50,742	947	26	1,131	9,896	127	11	1	10	0.0	7.8
0-5	119,617	0.8	2,679	23	7	61	2,663	966	49	25	25	0.9	2.6
5-10	129,746	1.2	7,470	24	57	163	3,402	4,481	264	129	141	1.9	3.1
10-15	126,537	1.6	12,507	33	222	429	4,276	8,152	544	238	322	2.6	4.0
15-20	123,239	1.8	17,460	34	476	759	4,801	11,914	845	315	556	3.2	4.7
20-25	108,188	1.9	22,439	42	864	1,014	5,128	15,829	1,180	353	853	3.8	5.4
25-30	93,910	2.0	27,449	45	1,282	1,377	5,794	19,373	1,488	366	1,141	4.2	5.9
30-35	83,307	2.0	32,447	55	1,730	1,744	6,583	22,798	1,788	357	1,442	4.4	6.3
35-40	74,177	2.1	37,453	59	2,156	2,167	7,395	26,073	2,073	359	1,720	4.6	6.6
40-45	65,789	2.2	42,444	72	2,518	2,650	8,459	29,251	2,350	372	1,981	4.7	6.8
45-50	59,184	2.3	47,467	84	2,845	3,042	9,184	32,719	2,652	384	2,270	4.8	6.9
50-60	102,486	2.4	54,844	90	3,289	3,701	10,568	37,654	3,083	402	2,681	4.9	7.1
60-70	84,432	2.6	64,811	108	3,702	4,390	12,174	44,921	3,719	432	3,288	5.1	7.3
70-80	66,616	2.6	74,800	122	4,030	4,831	13,458	52,778	4,415	451	3,964	5.3	7.5
80-90	51,956	2.7	84,806	142	4,238	4,908	14,702	61,239	5,168	472	4,697	5.5	7.7
90-100	39,605	2.8	94,764	163	4,363	4,835	15,879	69,956	5,949	489	5,460	5.8	7.8
100-250	124,654	2.8	139,868	344	4,450	5,198	20,327	110,324	9,578	572	9,006	6.4	8.2
250-500	15,828	2.9	335,067	1,392	4,475	6,402	33,439	292,242	25,952	961	24,991	7.5	8.6
500 +	6,864	2.8	1,473,685	10,870	4,467	16,147	106,111	1,358,305	121,904	5,181	116,722	7.9	8.6

**Quintile Distribution**

First 20%	298,899	1.1	2,296	82	45	195	3,568	3,046	180	87	97	4.2	3.2
Second 20%	298,910	1.8	17,238	35	492	726	4,732	11,776	839	304	558	3.2	4.7
Middle 20%	298,920	2.0	31,901	53	1,673	1,725	6,516	22,362	1,750	361	1,401	4.4	6.3
Fourth 20%	298,903	2.4	54,742	92	3,220	3,637	10,500	37,762	3,093	403	2,691	4.9	7.1
Next 15%	224,182	2.7	93,729	174	4,272	4,906	15,719	69,134	5,878	485	5,392	5.8	7.8
Next 4%	59,783	2.8	188,388	562	4,473	5,544	24,218	154,794	13,580	671	12,909	6.9	8.3
Top 1%	14,945	2.8	886,950	5,890	4,471	11,080	68,482	809,088	72,471	2,951	69,520	7.8	8.6

<b>Total</b>	<b>1,494,542</b>	<b>2.0</b>	<b>51,700</b>	<b>160</b>	<b>1,950</b>	<b>2,325</b>	<b>9,075</b>	<b>39,642</b>	<b>3,322</b>	<b>360</b>	<b>2,970</b>	<b>5.7</b>	<b>7.5</b>
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**TABLE C: DISTRIBUTION OF RETURNS BY TYPE**

**2005 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	18,407	10,506	57.1	6,740	36.6	395	2.1	743	4.0	23	0.1	9,290	50.5
0-5	119,617	102,960	86.1	8,129	6.8	1,233	1.0	7,239	6.1	56	0.0	9,713	8.1
5-10	129,746	98,639	76.0	13,903	10.7	1,718	1.3	15,435	11.9	51	0.0	20,791	16.0
10-15	126,537	80,150	63.3	22,742	18.0	1,813	1.4	21,765	17.2	67	0.1	30,020	23.7
15-20	123,239	68,172	55.3	29,733	24.1	2,091	1.7	23,170	18.8	73	0.1	33,675	27.3
20-25	108,188	56,420	52.1	29,587	27.3	2,071	1.9	20,041	18.5	69	0.1	33,281	30.8
25-30	93,910	46,513	49.5	29,615	31.5	1,906	2.0	15,812	16.8	64	0.1	35,401	37.7
30-35	83,307	39,645	47.6	29,855	35.8	1,636	2.0	12,118	14.5	53	0.1	37,857	45.4
35-40	74,177	32,315	43.6	30,994	41.8	1,515	2.0	9,309	12.5	44	0.1	39,703	53.5
40-45	65,789	26,252	39.9	31,499	47.9	1,144	1.7	6,861	10.4	33	0.1	40,362	61.4
45-50	59,184	21,219	35.9	31,499	53.2	816	1.4	5,614	9.5	36	0.1	40,049	67.7
50-60	102,486	29,965	29.2	63,909	62.4	1,097	1.1	7,450	7.3	65	0.1	77,190	75.3
60-70	84,432	17,943	21.3	61,342	72.7	685	0.8	4,419	5.2	43	0.1	70,007	82.9
70-80	66,616	10,694	16.1	53,100	79.7	418	0.6	2,374	3.6	30	0.0	58,341	87.6
80-90	51,956	6,674	12.8	43,488	83.7	275	0.5	1,501	2.9	18	0.0	47,463	91.4
90-100	39,605	4,485	11.3	34,013	85.9	173	0.4	924	2.3	10	0.0	36,942	93.3
100-250	124,654	12,454	10.0	109,054	87.5	541	0.4	2,552	2.0	53	0.0	119,680	96.0
250-500	15,828	1,748	11.0	13,637	86.2	102	0.6	335	2.1	6	0.0	15,276	96.5
500 +	6,864	779	11.3	5,885	85.7	67	1.0	129	1.9	4	0.1	6,632	96.6

**Quintile Distribution**

First 20%	298,899	233,011	78.0	33,590	11.2	3,782	1.3	28,370	9.5	146	0.0	46,456	15.5
Second 20%	298,910	169,393	56.7	69,411	23.2	5,024	1.7	54,906	18.4	176	0.1	81,142	27.1
Middle 20%	298,920	140,935	47.1	107,392	35.9	5,927	2.0	44,480	14.9	186	0.1	133,704	44.7
Fourth 20%	298,903	88,532	29.6	184,291	61.7	3,423	1.1	22,481	7.5	176	0.1	221,692	74.2
Next 15%	224,182	27,862	12.4	189,055	84.3	1,141	0.5	6,039	2.7	85	0.0	206,461	92.1
Next 4%	59,783	6,131	10.3	52,154	87.2	272	0.5	1,204	2.0	22	0.0	57,805	96.7
Top 1%	14,945	1,669	11.2	12,831	85.9	127	0.8	311	2.1	7	0.0	14,413	96.4

<b>Total</b>	<b>1,494,542</b>	<b>667,533</b>	<b>44.7</b>	<b>648,724</b>	<b>43.4</b>	<b>19,696</b>	<b>1.3</b>	<b>157,791</b>	<b>10.6</b>	<b>798</b>	<b>0.1</b>	<b>761,673</b>	<b>51.0</b>
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**TABLE D: SOURCES OF ADJUSTED GROSS INCOME (THOUSANDS OF DOLLARS)**

**2005 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	18,407	-934,015	99,859	66,834	-71,595	135,516	33,428	-297,763	-56,760	-822,955	20,579
0-5	119,617	320,425	281,781	33,904	22,953	1,741	25,222	-9,635	-5,061	-6,682	23,797
5-10	129,746	969,213	711,675	67,733	71,456	9,238	120,415	408	-5,585	27,636	33,764
10-15	126,537	1,582,572	1,108,746	93,693	106,675	15,588	241,262	8,509	-5,645	49,452	35,708
15-20	123,239	2,151,740	1,576,557	100,129	106,742	24,503	316,779	15,621	-8,212	59,439	39,818
20-25	108,188	2,427,650	1,875,482	88,664	104,383	25,786	307,560	13,821	-6,369	60,382	42,058
25-30	93,910	2,577,720	2,020,617	83,459	102,322	27,819	318,779	17,933	-7,423	58,338	44,124
30-35	83,307	2,703,041	2,134,571	78,449	95,279	28,790	335,851	19,911	-7,127	59,584	42,268
35-40	74,177	2,778,170	2,189,317	77,432	95,854	33,714	350,901	24,773	-7,877	59,148	45,092
40-45	65,789	2,792,360	2,184,866	78,000	99,206	37,005	361,842	26,420	-6,684	59,394	47,689
45-50	59,184	2,809,280	2,187,198	78,102	95,495	41,920	373,762	31,112	-8,096	57,466	47,679
50-60	102,486	5,620,686	4,313,481	156,701	182,495	89,602	798,797	73,565	-14,291	108,892	88,556
60-70	84,432	5,472,130	4,140,848	153,898	170,758	109,092	803,041	86,916	-12,232	97,687	77,876
70-80	66,616	4,982,894	3,729,926	142,692	156,999	118,207	737,027	96,433	-11,621	83,308	70,077
80-90	51,956	4,406,171	3,307,594	125,205	140,130	124,043	613,548	97,085	-8,160	69,419	62,694
90-100	39,605	3,753,112	2,811,370	110,334	125,533	124,860	489,679	107,021	-8,236	56,078	63,526
100-250	124,654	17,435,088	11,500,714	707,215	912,492	1,328,875	1,893,502	1,262,083	-34,620	243,818	378,991
250-500	15,828	5,303,437	2,577,615	316,694	349,376	927,525	243,652	952,176	-12,425	77,886	129,061
500 +	6,864	10,115,373	2,298,498	871,993	236,626	3,954,110	131,842	2,605,768	-14,295	127,446	96,616

**Quintile Distribution**

First 20%	298,899	686,110	1,323,051	189,704	47,972	149,083	227,876	-305,660	-68,445	-790,947	86,524
Second 20%	298,910	5,152,473	3,803,897	236,617	265,001	55,110	732,945	32,551	-17,930	141,966	97,685
Middle 20%	298,920	9,535,825	7,495,570	285,773	349,930	109,496	1,192,809	73,975	-25,806	210,657	156,578
Fourth 20%	298,903	16,362,436	12,552,264	458,934	533,508	276,625	2,302,883	219,277	-40,047	313,782	254,790
Next 15%	224,182	21,012,332	15,451,944	645,467	744,408	757,296	2,827,673	656,428	-42,590	322,993	351,286
Next 4%	59,783	11,262,407	6,658,187	542,769	729,095	1,269,327	961,343	1,242,101	-24,021	157,577	273,972
Top 1%	14,945	13,255,467	3,765,801	1,071,867	433,267	4,540,997	251,360	3,213,486	-21,881	169,707	169,138

<b>Total</b>	<b>1,494,542</b>	<b>77,267,050</b>	<b>51,050,714</b>	<b>3,431,130</b>	<b>3,103,181</b>	<b>7,157,934</b>	<b>8,496,890</b>	<b>5,132,159</b>	<b>-240,720</b>	<b>525,735</b>	<b>1,389,973</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**

**2005 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	5,945	32.3	99,859	16,797	10.7	10,744	58.4	48,216	4,488	5.2	7,259	39.4	18,618	2,565	2.0
0-5	93,054	77.8	281,781	3,028	87.9	29,559	24.7	19,073	645	6.0	15,922	13.3	14,831	931	4.6
5-10	99,474	76.7	711,675	7,154	73.4	35,618	27.5	41,720	1,171	4.3	17,233	13.3	26,012	1,509	2.7
10-15	94,836	74.9	1,108,746	11,691	70.1	38,138	30.1	59,404	1,558	3.8	18,114	14.3	34,289	1,893	2.2
15-20	96,508	78.3	1,576,557	16,336	73.3	37,756	30.6	62,983	1,668	2.9	17,668	14.3	37,146	2,102	1.7
20-25	89,272	82.5	1,875,482	21,009	77.3	34,243	31.7	54,885	1,603	2.3	15,308	14.1	33,779	2,207	1.4
25-30	78,971	84.1	2,020,617	25,587	78.4	32,552	34.7	50,390	1,548	2.0	14,543	15.5	33,068	2,274	1.3
30-35	71,101	85.3	2,134,571	30,022	79.0	32,052	38.5	47,123	1,470	1.7	14,114	16.9	31,327	2,220	1.2
35-40	63,768	86.0	2,189,317	34,333	78.8	31,925	43.0	46,202	1,447	1.7	14,043	18.9	31,230	2,224	1.1
40-45	56,754	86.3	2,184,866	38,497	78.2	31,330	47.6	45,746	1,460	1.6	14,242	21.6	32,254	2,265	1.2
45-50	50,984	86.1	2,187,198	42,900	77.9	30,506	51.5	44,972	1,474	1.6	13,972	23.6	33,130	2,371	1.2
50-60	88,324	86.2	4,313,481	48,837	76.7	58,010	56.6	89,521	1,543	1.6	27,496	26.8	67,180	2,443	1.2
60-70	73,097	86.6	4,140,848	56,649	75.7	52,270	61.9	85,981	1,645	1.6	26,096	30.9	67,917	2,603	1.2
70-80	57,787	86.7	3,729,926	64,546	74.9	44,757	67.2	78,392	1,751	1.6	23,197	34.8	64,300	2,772	1.3
80-90	45,504	87.6	3,307,594	72,688	75.1	37,390	72.0	66,770	1,786	1.5	20,524	39.5	58,435	2,847	1.3
90-100	34,893	88.1	2,811,370	80,571	74.9	29,940	75.6	57,235	1,912	1.5	17,119	43.2	53,099	3,102	1.4
100-250	107,329	86.1	11,500,714	107,154	66.0	105,188	84.4	350,824	3,335	2.0	70,692	56.7	356,392	5,041	2.0
250-500	12,685	80.1	2,577,615	203,202	48.6	15,110	95.5	154,347	10,215	2.9	12,081	76.3	162,348	13,438	3.1
500 +	5,321	77.5	2,298,498	431,967	22.7	6,759	98.5	384,477	56,884	3.8	5,876	85.6	487,516	82,967	4.8

**Quintile Distribution**

First 20%	221,605	74.1	1,323,051	5,970	192.8	85,092	28.5	122,436	1,439	17.8	44,812	15.0	67,268	1,501	9.8
Second 20%	234,225	78.4	3,803,897	16,240	73.8	91,804	30.7	148,684	1,620	2.9	42,592	14.2	87,933	2,065	1.7
Middle 20%	253,981	85.0	7,495,570	29,512	78.6	114,685	38.4	171,590	1,496	1.8	50,863	17.0	114,183	2,245	1.2
Fourth 20%	257,994	86.3	12,552,264	48,653	76.7	167,388	56.0	261,066	1,560	1.6	79,984	26.8	197,867	2,474	1.2
Next 15%	195,865	87.4	15,451,944	78,891	73.5	166,608	74.3	336,762	2,021	1.6	95,362	42.5	308,705	3,237	1.5
Next 4%	50,207	84.0	6,658,187	132,615	59.1	53,738	89.9	265,430	4,939	2.4	39,670	66.4	277,339	6,991	2.5
Top 1%	11,730	78.5	3,765,801	321,040	28.4	14,532	97.2	482,292	33,188	3.6	12,216	81.7	589,574	48,262	4.4

<b>Total</b>	<b>1,225,607</b>	<b>82.0</b>	<b>51,050,714</b>	<b>41,653</b>	<b>66.1</b>	<b>693,847</b>	<b>46.4</b>	<b>1,788,260</b>	<b>2,577</b>	<b>2.3</b>	<b>365,499</b>	<b>24.5</b>	<b>1,642,870</b>	<b>4,495</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**

**2005 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	1,345	7.3	3,078	2,289	0.3	56	0.3	691	12,346	0.1	443	2.4	1,817	4,101	0.2
0-5	1,649	1.4	1,210	734	0.4	164	0.1	658	4,011	0.2	3,049	2.5	5,334	1,749	1.7
5-10	3,379	2.6	2,115	626	0.2	540	0.4	3,001	5,557	0.3	8,968	6.9	21,391	2,385	2.2
10-15	6,176	4.9	3,763	609	0.2	763	0.6	5,588	7,323	0.4	12,328	9.7	35,137	2,850	2.2
15-20	8,838	7.2	5,919	670	0.3	759	0.6	6,264	8,253	0.3	12,185	9.9	39,189	3,216	1.8
20-25	11,132	10.3	7,808	701	0.3	798	0.7	7,365	9,229	0.3	10,403	9.6	36,996	3,556	1.5
25-30	14,690	15.6	10,698	728	0.4	739	0.8	6,706	9,075	0.3	8,743	9.3	31,325	3,583	1.2
30-35	18,144	21.8	13,495	744	0.5	685	0.8	7,712	11,258	0.3	7,614	9.1	27,755	3,645	1.0
35-40	20,901	28.2	16,249	777	0.6	601	0.8	7,246	12,057	0.3	6,741	9.1	24,733	3,669	0.9
40-45	22,609	34.4	18,278	808	0.7	587	0.9	7,798	13,285	0.3	6,035	9.2	22,285	3,693	0.8
45-50	23,742	40.1	19,772	833	0.7	441	0.7	6,474	14,681	0.2	5,466	9.2	20,243	3,703	0.7
50-60	48,503	47.3	42,054	867	0.7	542	0.5	9,413	17,368	0.2	9,227	9.0	33,853	3,669	0.6
60-70	46,475	55.0	41,618	895	0.8	389	0.5	8,001	20,568	0.1	6,945	8.2	26,052	3,751	0.5
70-80	40,406	60.7	37,800	935	0.8	255	0.4	6,296	24,689	0.1	4,903	7.4	18,978	3,871	0.4
80-90	33,531	64.5	32,758	977	0.7	154	0.3	4,102	26,635	0.1	3,301	6.4	13,501	4,090	0.3
90-100	26,501	66.9	27,515	1,038	0.7	131	0.3	4,046	30,888	0.1	2,196	5.5	9,003	4,100	0.2
100-250	79,194	63.5	108,346	1,368	0.6	348	0.3	13,030	37,442	0.1	4,725	3.8	22,525	4,767	0.1
250-500	5,750	36.3	17,490	3,042	0.3	39	0.2	2,469	63,303	0.0	197	1.2	1,099	5,577	0.0
500 +	2,909	42.4	45,952	15,797	0.5	11	0.2	629	57,144	0.0	40	0.6	207	5,181	0.0

**Quintile Distribution**

First 20%	7,623	2.6	7,135	936	1.0	945	0.3	5,485	5,805	0.8	15,320	5.1	36,356	2,373	5.3
Second 20%	21,629	7.2	14,428	667	0.3	1,899	0.6	15,637	8,234	0.3	29,449	9.9	94,105	3,196	1.8
Middle 20%	63,330	21.2	47,837	755	0.5	2,436	0.8	26,440	10,854	0.3	27,473	9.2	99,992	3,640	1.0
Fourth 20%	138,883	46.5	120,176	865	0.7	1,808	0.6	29,951	16,566	0.2	26,389	8.8	97,447	3,693	0.6
Next 15%	145,948	65.1	153,336	1,051	0.7	723	0.3	20,629	28,532	0.1	13,184	5.9	54,945	4,168	0.3
Next 4%	32,872	55.0	57,780	1,758	0.5	163	0.3	7,478	45,879	0.1	1,557	2.6	7,769	4,990	0.1
Top 1%	5,589	37.4	55,226	9,881	0.4	28	0.2	1,868	66,729	0.0	137	0.9	808	5,898	0.0

<b>Total</b>	<b>415,874</b>	<b>27.8</b>	<b>455,917</b>	<b>1,096</b>	<b>0.6</b>	<b>8,002</b>	<b>0.5</b>	<b>107,488</b>	<b>13,433</b>	<b>0.1</b>	<b>113,509</b>	<b>7.6</b>	<b>391,422</b>	<b>3,448</b>	<b>0.5</b>
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)  
IRA DISTRIBUTION, PENSION, AND TAXABLE SOCIAL SECURITY INCOME**

**2005 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	1,178	6.4	12,610	10,705	1.4	2,453	13.3	20,754	8,461	2.2	18	0.1	64	3,535	0.0
0-5	2,680	2.2	6,782	2,531	2.1	6,017	5.0	18,153	3,017	5.7	105	0.1	287	2,734	0.1
5-10	7,367	5.7	26,624	3,614	2.7	17,201	13.3	92,713	5,390	9.6	252	0.2	1,078	4,277	0.1
10-15	10,510	8.3	49,174	4,679	3.1	23,579	18.6	190,451	8,077	12.0	480	0.4	1,637	3,411	0.1
15-20	10,627	8.6	59,645	5,613	2.8	23,705	19.2	252,715	10,661	11.7	3,743	3.0	4,419	1,181	0.2
20-25	8,531	7.9	55,186	6,469	2.3	18,815	17.4	235,252	12,503	9.7	12,115	11.2	17,122	1,413	0.7
25-30	7,614	8.1	54,280	7,129	2.1	16,212	17.3	228,006	14,064	8.8	14,456	15.4	36,494	2,524	1.4
30-35	6,808	8.2	52,066	7,648	1.9	14,964	18.0	231,483	15,469	8.6	13,421	16.1	52,303	3,897	1.9
35-40	6,328	8.5	52,434	8,286	1.9	13,740	18.5	232,804	16,944	8.4	11,898	16.0	65,663	5,519	2.4
40-45	5,822	8.8	51,673	8,876	1.9	12,735	19.4	233,495	18,335	8.4	10,668	16.2	76,674	7,187	2.7
45-50	5,462	9.2	49,437	9,051	1.8	12,112	20.5	236,778	19,549	8.4	9,592	16.2	87,546	9,127	3.1
50-60	10,251	10.0	106,688	10,408	1.9	22,502	22.0	494,064	21,956	8.8	18,045	17.6	198,045	10,975	3.5
60-70	9,248	11.0	111,486	12,055	2.0	19,899	23.6	489,899	24,619	9.0	15,585	18.5	201,655	12,939	3.7
70-80	7,851	11.8	105,001	13,374	2.1	16,447	24.7	452,875	27,535	9.1	12,380	18.6	179,151	14,471	3.6
80-90	6,030	11.6	94,370	15,650	2.1	12,622	24.3	379,031	30,029	8.6	9,181	17.7	140,147	15,265	3.2
90-100	4,464	11.3	77,783	17,424	2.1	9,656	24.4	309,299	32,032	8.2	6,557	16.6	102,598	15,647	2.7
100-250	15,371	12.3	379,785	24,708	2.2	30,414	24.4	1,158,276	38,084	6.6	21,440	17.2	355,441	16,578	2.0
250-500	1,799	11.4	75,342	41,880	1.4	3,198	20.2	114,540	35,816	2.2	3,021	19.1	53,770	17,799	1.0
500 +	767	11.2	55,688	72,605	0.6	1,280	18.6	48,921	38,220	0.5	1,446	21.1	27,233	18,833	0.3

**Quintile Distribution**

First 20%	13,598	4.5	56,334	4,143	8.2	31,118	10.4	169,783	5,456	24.7	453	0.2	1,759	3,884	0.3
Second 20%	25,144	8.4	138,996	5,528	2.7	55,813	18.7	577,776	10,352	11.2	12,385	4.1	16,173	1,306	0.3
Middle 20%	24,624	8.2	188,353	7,649	2.0	53,532	17.9	822,334	15,362	8.6	46,845	15.7	182,122	3,888	1.9
Fourth 20%	29,828	10.0	313,505	10,510	1.9	65,102	21.8	1,428,816	21,947	8.7	51,969	17.4	560,562	10,786	3.4
Next 15%	26,374	11.8	453,865	17,209	2.2	55,322	24.7	1,770,373	32,001	8.4	39,060	17.4	603,435	15,449	2.9
Next 4%	7,517	12.6	230,068	30,606	2.0	13,810	23.1	548,974	39,752	4.9	10,680	17.9	182,301	17,069	1.6
Top 1%	1,623	10.9	94,934	58,493	0.7	2,854	19.1	101,453	35,548	0.8	3,011	20.1	54,973	18,257	0.4

<b>Total</b>	<b>128,708</b>	<b>8.6</b>	<b>1,476,055</b>	<b>11,468</b>	<b>1.9</b>	<b>277,551</b>	<b>18.6</b>	<b>5,419,509</b>	<b>19,526</b>	<b>7.0</b>	<b>164,403</b>	<b>11.0</b>	<b>1,601,326</b>	<b>9,740</b>	<b>2.1</b>
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)  
BUSINESS INCOME**

**2005 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Net Business Income					Business Income				Business Loss			
	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Filers with Business Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Business Income	Total (\$000)	Average (\$)
Less than zero	7,870	42.8	-71,595	-9,097	7.7	2,634	33.5	34,266	13,009	5,236	66.5	105,861	20,218
0-5	12,601	10.5	22,953	1,822	7.2	10,682	84.8	34,232	3,205	1,919	15.2	11,279	5,877
5-10	15,749	12.1	71,456	4,537	7.4	13,401	85.1	85,153	6,354	2,348	14.9	13,696	5,833
10-15	15,945	12.6	106,675	6,690	6.7	13,141	82.4	122,538	9,325	2,804	17.6	15,863	5,657
15-20	14,314	11.6	106,742	7,457	5.0	11,064	77.3	124,981	11,296	3,250	22.7	18,239	5,612
20-25	12,857	11.9	104,383	8,119	4.3	9,557	74.3	122,402	12,808	3,300	25.7	18,018	5,460
25-30	12,212	13.0	102,322	8,379	4.0	8,669	71.0	120,929	13,950	3,543	29.0	18,607	5,252
30-35	11,215	13.5	95,279	8,496	3.5	7,754	69.1	112,502	14,509	3,461	30.9	17,223	4,976
35-40	11,132	15.0	95,854	8,611	3.5	7,684	69.0	112,996	14,705	3,448	31.0	17,142	4,971
40-45	10,765	16.4	99,206	9,216	3.6	7,425	69.0	116,543	15,696	3,340	31.0	17,337	5,191
45-50	9,999	16.9	95,495	9,550	3.4	6,776	67.8	111,801	16,500	3,223	32.2	16,305	5,059
50-60	18,546	18.1	182,495	9,840	3.2	12,428	67.0	213,414	17,172	6,118	33.0	30,919	5,054
60-70	15,718	18.6	170,758	10,864	3.1	10,494	66.8	196,281	18,704	5,224	33.2	25,523	4,886
70-80	12,745	19.1	156,999	12,318	3.2	8,488	66.6	178,533	21,034	4,257	33.4	21,533	5,058
80-90	10,225	19.7	140,130	13,705	3.2	6,744	66.0	157,778	23,395	3,481	34.0	17,648	5,070
90-100	7,851	19.8	125,533	15,989	3.3	5,229	66.6	138,604	26,507	2,622	33.4	13,071	4,985
100-250	28,733	23.1	912,492	31,758	5.2	20,216	70.4	974,124	48,186	8,517	29.6	61,632	7,236
250-500	4,389	27.7	349,376	79,603	6.6	3,244	73.9	366,579	113,002	1,145	26.1	17,203	15,025
500 +	1,908	27.8	236,626	124,018	2.3	1,325	69.4	262,205	197,890	583	30.6	25,578	43,874

**Quintile Distribution**

First 20%	40,408	13.5	47,972	1,187	7.0	30,214	74.8	182,585	6,043	10,194	25.2	134,613	13,205
Second 20%	35,530	11.9	265,001	7,459	5.1	27,769	78.2	308,167	11,098	7,761	21.8	43,166	5,562
Middle 20%	41,109	13.8	349,930	8,512	3.7	28,793	70.0	413,329	14,355	12,316	30.0	63,399	5,148
Fourth 20%	53,122	17.8	533,508	10,043	3.3	35,790	67.4	620,434	17,335	17,332	32.6	86,926	5,015
Next 15%	45,055	20.1	744,408	16,522	3.5	30,223	67.1	824,827	27,291	14,832	32.9	80,419	5,422
Next 4%	15,418	25.8	729,095	47,289	6.5	11,216	72.7	768,183	68,490	4,202	27.3	39,088	9,302
Top 1%	4,132	27.6	433,267	104,856	3.3	2,950	71.4	468,333	158,757	1,182	28.6	35,066	29,667
<b>Total</b>	<b>234,774</b>	<b>15.7</b>	<b>3,103,181</b>	<b>13,218</b>	<b>4.0</b>	<b>166,955</b>	<b>71.1</b>	<b>3,585,860</b>	<b>21,478</b>	<b>67,819</b>	<b>28.9</b>	<b>482,679</b>	<b>7,117</b>



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

**2005 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	9,500	51.6	143,863	15,143	15.4	2,673	28.1	160,957	60,216	6,827	71.9	17,094	2,504
0-5	15,480	12.9	1,634	106	0.5	8,682	56.1	15,667	1,805	6,798	43.9	14,033	2,064
5-10	15,618	12.0	9,072	581	0.9	9,249	59.2	22,541	2,437	6,369	40.8	13,469	2,115
10-15	15,932	12.6	14,822	930	0.9	9,674	60.7	28,185	2,913	6,258	39.3	13,363	2,135
15-20	15,515	12.6	23,259	1,499	1.1	9,872	63.6	35,395	3,585	5,643	36.4	12,136	2,151
20-25	13,752	12.7	24,589	1,788	1.0	8,770	63.8	35,265	4,021	4,982	36.2	10,676	2,143
25-30	12,916	13.8	25,736	1,993	1.0	8,156	63.1	36,056	4,421	4,760	36.9	10,320	2,168
30-35	12,432	14.9	26,964	2,169	1.0	7,868	63.3	36,660	4,659	4,564	36.7	9,697	2,125
35-40	12,457	16.8	31,105	2,497	1.1	8,062	64.7	40,311	5,000	4,395	35.3	9,206	2,095
40-45	12,550	19.1	34,114	2,718	1.2	8,159	65.0	43,261	5,302	4,391	35.0	9,146	2,083
45-50	12,315	20.8	39,593	3,215	1.4	8,044	65.3	48,578	6,039	4,271	34.7	8,985	2,104
50-60	24,119	23.5	83,967	3,481	1.5	15,827	65.6	101,480	6,412	8,292	34.4	17,513	2,112
60-70	22,891	27.1	103,395	4,517	1.9	15,242	66.6	119,484	7,839	7,649	33.4	16,089	2,103
70-80	20,597	30.9	112,617	5,468	2.3	13,761	66.8	126,917	9,223	6,836	33.2	14,300	2,092
80-90	18,232	35.1	118,779	6,515	2.7	12,161	66.7	131,590	10,821	6,071	33.3	12,811	2,110
90-100	15,283	38.6	119,827	7,841	3.2	10,305	67.4	130,238	12,638	4,978	32.6	10,411	2,091
100-250	67,680	54.3	1,293,558	19,113	7.4	45,926	67.9	1,341,352	29,207	21,754	32.1	47,794	2,197
250-500	12,490	78.9	909,844	72,846	17.2	8,922	71.4	918,642	102,964	3,568	28.6	8,798	2,466
500 +	6,142	89.5	3,936,874	640,976	38.9	4,638	75.5	3,940,871	849,692	1,504	24.5	3,997	2,657

**Quintile Distribution**

First 20%	44,443	14.9	157,384	3,541	22.9	22,881	51.5	205,308	8,973	21,562	48.5	47,924	2,223
Second 20%	37,672	12.6	51,791	1,375	1.0	23,689	62.9	81,816	3,454	13,983	37.1	30,025	2,147
Middle 20%	45,088	15.1	102,166	2,266	1.1	28,813	63.9	136,740	4,746	16,275	36.1	34,573	2,124
Fourth 20%	70,215	23.5	260,075	3,704	1.6	46,178	65.8	310,658	6,727	24,037	34.2	50,583	2,104
Next 15%	86,234	38.5	729,941	8,465	3.5	57,923	67.2	789,799	13,635	28,311	32.8	59,858	2,114
Next 4%	39,490	66.1	1,238,230	31,356	11.0	27,121	68.7	1,266,410	46,695	12,369	31.3	28,181	2,278
Top 1%	12,759	85.4	4,514,026	353,792	34.1	9,386	73.6	4,522,720	481,858	3,373	26.4	8,693	2,577

<b>Total</b>	<b>335,901</b>	<b>22.5</b>	<b>7,053,612</b>	<b>20,999</b>	<b>9.1</b>	<b>215,991</b>	<b>64.3</b>	<b>7,313,450</b>	<b>33,860</b>	<b>119,910</b>	<b>35.7</b>	<b>259,838</b>	<b>2,167</b>
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)**  
**BUSINESS PROPERTY SALES**

**2005 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	1,862	10.1	-8,347	-4,483	0.9	911	48.9	15,574	17,095	951	51.1	23,920	25,153
0-5	570	0.5	107	188	0.0	288	50.5	1,189	4,128	282	49.5	1,082	3,836
5-10	789	0.6	166	210	0.0	408	51.7	1,909	4,679	381	48.3	1,743	4,575
10-15	959	0.8	765	798	0.0	560	58.4	2,259	4,035	399	41.6	1,494	3,745
15-20	1,002	0.8	1,244	1,241	0.1	603	60.2	2,979	4,940	399	39.8	1,735	4,348
20-25	995	0.9	1,196	1,202	0.0	575	57.8	3,040	5,288	420	42.2	1,844	4,390
25-30	1,001	1.1	2,083	2,081	0.1	593	59.2	3,754	6,331	408	40.8	1,671	4,096
30-35	918	1.1	1,826	1,990	0.1	513	55.9	3,068	5,980	405	44.1	1,241	3,065
35-40	944	1.3	2,609	2,764	0.1	589	62.4	3,457	5,869	355	37.6	847	2,387
40-45	999	1.5	2,890	2,893	0.1	607	60.8	3,747	6,173	392	39.2	857	2,186
45-50	984	1.7	2,328	2,366	0.1	576	58.5	3,802	6,600	408	41.5	1,474	3,613
50-60	1,892	1.8	5,635	2,978	0.1	1,140	60.3	8,352	7,326	752	39.7	2,717	3,613
60-70	1,779	2.1	5,696	3,202	0.1	1,081	60.8	7,530	6,966	698	39.2	1,834	2,627
70-80	1,581	2.4	5,589	3,535	0.1	936	59.2	7,662	8,186	645	40.8	2,072	3,213
80-90	1,328	2.6	5,265	3,964	0.1	797	60.0	6,510	8,168	531	40.0	1,245	2,344
90-100	1,183	3.0	5,033	4,255	0.1	739	62.5	6,706	9,074	444	37.5	1,673	3,768
100-250	6,427	5.2	35,317	5,495	0.2	3,805	59.2	46,578	12,241	2,622	40.8	11,261	4,295
250-500	2,186	13.8	17,681	8,088	0.3	1,222	55.9	21,955	17,966	964	44.1	4,274	4,434
500 +	1,676	24.4	17,236	10,284	0.2	928	55.4	28,668	30,892	748	44.6	11,431	15,282

**Quintile Distribution**

First 20%	3,458	1.2	-8,301	-2,401	-1.2	1,729	50.0	19,070	11,029	1,729	50.0	27,371	15,830
Second 20%	2,447	0.8	3,319	1,356	0.1	1,465	59.9	7,030	4,799	982	40.1	3,711	3,779
Middle 20%	3,423	1.1	7,330	2,141	0.1	2,030	59.3	12,130	5,975	1,393	40.7	4,800	3,446
Fourth 20%	5,503	1.8	16,551	3,008	0.1	3,300	60.0	23,337	7,072	2,203	40.0	6,786	3,080
Next 15%	6,699	3.0	27,355	4,083	0.1	4,015	59.9	36,468	9,083	2,684	40.1	9,113	3,395
Next 4%	4,596	7.7	31,097	6,766	0.3	2,694	58.6	39,270	14,577	1,902	41.4	8,173	4,297
Top 1%	2,949	19.7	26,971	9,146	0.2	1,638	55.5	41,433	25,295	1,311	44.5	14,462	11,032

<b>Total</b>	<b>29,075</b>	<b>1.9</b>	<b>104,322</b>	<b>3,588</b>	<b>0.1</b>	<b>16,871</b>	<b>58.0</b>	<b>178,737</b>	<b>10,594</b>	<b>12,204</b>	<b>42.0</b>	<b>74,416</b>	<b>6,098</b>
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)  
SCHEDULE E INCOME<sup>1</sup>**

**2005 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	7,097	38.6	-297,763	-41,956	31.9	1,883	26.5	41,881	22,242	5,214	73.5	339,644	65,141
0-5	4,418	3.7	-9,635	-2,181	-3.0	2,632	59.6	8,117	3,084	1,786	40.4	17,751	9,939
5-10	6,714	5.2	408	61	0.0	4,409	65.7	19,032	4,317	2,305	34.3	18,624	8,080
10-15	7,648	6.0	8,509	1,113	0.5	5,066	66.2	28,359	5,598	2,582	33.8	19,850	7,688
15-20	8,286	6.7	15,621	1,885	0.7	5,421	65.4	38,036	7,016	2,865	34.6	22,415	7,824
20-25	7,651	7.1	13,821	1,806	0.6	4,748	62.1	37,131	7,820	2,903	37.9	23,310	8,029
25-30	7,534	8.0	17,933	2,380	0.7	4,557	60.5	41,755	9,163	2,977	39.5	23,822	8,002
30-35	7,449	8.9	19,911	2,673	0.7	4,461	59.9	43,369	9,722	2,988	40.1	23,458	7,851
35-40	7,774	10.5	24,773	3,187	0.9	4,647	59.8	48,165	10,365	3,127	40.2	23,392	7,481
40-45	7,744	11.8	26,420	3,412	0.9	4,635	59.9	51,843	11,185	3,109	40.1	25,423	8,177
45-50	7,722	13.0	31,112	4,029	1.1	4,625	59.9	55,603	12,022	3,097	40.1	24,490	7,908
50-60	15,101	14.7	73,565	4,872	1.3	9,147	60.6	119,242	13,036	5,954	39.4	45,677	7,672
60-70	14,257	16.9	86,916	6,096	1.6	8,640	60.6	132,548	15,341	5,617	39.4	45,633	8,124
70-80	12,875	19.3	96,433	7,490	1.9	7,919	61.5	137,610	17,377	4,956	38.5	41,177	8,308
80-90	11,105	21.4	97,085	8,742	2.2	6,862	61.8	134,186	19,555	4,243	38.2	37,101	8,744
90-100	9,444	23.8	107,021	11,332	2.9	5,881	62.3	138,626	23,572	3,563	37.7	31,605	8,870
100-250	43,129	34.6	1,262,083	29,263	7.2	30,304	70.3	1,424,713	47,014	12,825	29.7	162,630	12,681
250-500	9,576	60.5	952,176	99,434	18.0	7,691	80.3	1,025,631	133,355	1,885	19.7	73,455	38,968
500 +	5,397	78.6	2,605,768	482,818	25.8	4,474	82.9	2,775,760	620,420	923	17.1	169,992	184,173
<b>Quintile Distribution</b>													
First 20%	20,052	6.7	-305,660	-15,243	-44.5	10,157	50.7	75,131	7,397	9,895	49.3	380,791	38,483
Second 20%	19,690	6.6	32,551	1,653	0.6	12,717	64.6	87,244	6,860	6,973	35.4	54,692	7,843
Middle 20%	27,054	9.1	73,975	2,734	0.8	16,275	60.2	157,885	9,701	10,779	39.8	83,910	7,785
Fourth 20%	43,832	14.7	219,277	5,003	1.3	26,487	60.4	357,000	13,478	17,345	39.6	137,723	7,940
Next 15%	53,717	24.0	656,428	12,220	3.1	33,912	63.1	833,115	24,567	19,805	36.9	176,687	8,921
Next 4%	26,001	43.5	1,242,101	47,771	11.0	19,809	76.2	1,360,947	68,703	6,192	23.8	118,846	19,193
Top 1%	10,575	70.8	3,213,486	303,876	24.2	8,645	81.7	3,430,287	396,794	1,930	18.3	216,800	112,332
<b>Total</b>	<b>200,921</b>	<b>13.4</b>	<b>5,132,159</b>	<b>25,543</b>	<b>6.6</b>	<b>128,002</b>	<b>63.7</b>	<b>6,301,608</b>	<b>49,231</b>	<b>72,919</b>	<b>36.3</b>	<b>1,169,449</b>	<b>16,038</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**

**2005 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	2,290	12.4	-56,760	-24,786	6.1	341	14.9	5,042	14,786	1,949	85.1	61,801	31,709
0-5	968	0.8	-5,061	-5,229	-1.6	359	37.1	1,191	3,317	609	62.9	6,252	10,266
5-10	1,133	0.9	-5,585	-4,929	-0.6	365	32.2	1,859	5,094	768	67.8	7,444	9,693
10-15	1,410	1.1	-5,645	-4,003	-0.4	446	31.6	2,992	6,709	964	68.4	8,637	8,959
15-20	1,627	1.3	-8,212	-5,047	-0.4	445	27.4	3,531	7,934	1,182	72.6	11,742	9,934
20-25	1,422	1.3	-6,369	-4,479	-0.3	377	26.5	3,407	9,036	1,045	73.5	9,776	9,355
25-30	1,403	1.5	-7,423	-5,291	-0.3	369	26.3	3,756	10,178	1,034	73.7	11,179	10,811
30-35	1,357	1.6	-7,127	-5,252	-0.3	313	23.1	2,853	9,115	1,044	76.9	9,980	9,559
35-40	1,404	1.9	-7,877	-5,610	-0.3	312	22.2	3,401	10,900	1,092	77.8	11,278	10,328
40-45	1,398	2.1	-6,684	-4,781	-0.2	311	22.2	3,088	9,930	1,087	77.8	9,772	8,990
45-50	1,409	2.4	-8,096	-5,746	-0.3	289	20.5	2,987	10,335	1,120	79.5	11,083	9,896
50-60	2,716	2.7	-14,291	-5,262	-0.3	573	21.1	6,213	10,844	2,143	78.9	20,505	9,568
60-70	2,636	3.1	-12,232	-4,640	-0.2	516	19.6	6,330	12,268	2,120	80.4	18,563	8,756
70-80	2,204	3.3	-11,621	-5,273	-0.2	463	21.0	6,135	13,250	1,741	79.0	17,756	10,199
80-90	1,734	3.3	-8,160	-4,706	-0.2	380	21.9	5,161	13,581	1,354	78.1	13,321	9,838
90-100	1,493	3.8	-8,236	-5,516	-0.2	282	18.9	4,662	16,531	1,211	81.1	12,898	10,650
100-250	5,229	4.2	-34,620	-6,621	-0.2	1,039	19.9	25,038	24,098	4,190	80.1	59,658	14,238
250-500	954	6.0	-12,425	-13,025	-0.2	183	19.2	8,421	46,016	771	80.8	20,847	27,038
500 +	524	7.6	-14,295	-27,281	-0.1	88	16.8	12,316	139,955	436	83.2	26,611	61,034

**Quintile Distribution**

First 20%	4,717	1.6	-68,445	-14,510	-10.0	1,182	25.1	8,843	7,481	3,535	74.9	77,287	21,864
Second 20%	3,761	1.3	-17,930	-4,767	-0.3	1,053	28.0	8,206	7,793	2,708	72.0	26,136	9,651
Middle 20%	4,939	1.7	-25,806	-5,225	-0.3	1,179	23.9	11,696	9,920	3,760	76.1	37,502	9,974
Fourth 20%	7,965	2.7	-40,047	-5,028	-0.2	1,642	20.6	18,331	11,164	6,323	79.4	58,378	9,233
Next 15%	7,998	3.6	-42,590	-5,325	-0.2	1,627	20.3	26,350	16,195	6,371	79.7	68,940	10,821
Next 4%	2,899	4.8	-24,021	-8,286	-0.2	587	20.2	17,468	29,758	2,312	79.8	41,489	17,945
Top 1%	1,032	6.9	-21,881	-21,202	-0.2	181	17.5	17,489	96,626	851	82.5	39,370	46,263

<b>Total</b>	<b>33,311</b>	<b>2.2</b>	<b>-240,720</b>	<b>-7,226</b>	<b>-0.3</b>	<b>7,451</b>	<b>22.4</b>	<b>108,383</b>	<b>14,546</b>	<b>25,860</b>	<b>77.6</b>	<b>349,102</b>	<b>13,500</b>
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)**  
**OTHER INCOME**

**2005 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	8,138	44.2	-826,731	-101,589	88.5	670	8.2	3,729	5,566	7,468	91.8	830,460	111,202
0-5	4,190	3.5	-14,674	-3,502	4.6	2,573	61.4	3,782	1,470	1,617	38.6	18,457	11,414
5-10	5,144	4.0	-2,151	-418	0.2	3,914	76.1	8,735	2,232	1,230	23.9	10,886	8,850
10-15	5,282	4.2	932	177	0.1	4,256	80.6	10,119	2,377	1,026	19.4	9,186	8,954
15-20	5,363	4.4	2,878	537	0.1	4,484	83.6	12,225	2,726	879	16.4	9,346	10,633
20-25	4,894	4.5	3,940	805	0.2	4,265	87.1	10,979	2,574	629	12.9	7,039	11,190
25-30	4,543	4.8	4,334	954	0.2	3,987	87.8	11,113	2,787	556	12.2	6,779	12,193
30-35	4,416	5.3	5,662	1,282	0.2	3,972	89.9	11,075	2,788	444	10.1	5,413	12,192
35-40	4,374	5.9	6,712	1,534	0.2	3,958	90.5	11,137	2,814	416	9.5	4,425	10,637
40-45	4,293	6.5	6,568	1,530	0.2	3,901	90.9	11,050	2,833	392	9.1	4,482	11,433
45-50	4,186	7.1	7,219	1,725	0.3	3,835	91.6	11,310	2,949	351	8.4	4,091	11,656
50-60	8,121	7.9	15,693	1,932	0.3	7,476	92.1	23,068	3,086	645	7.9	7,374	11,433
60-70	7,520	8.9	15,198	2,021	0.3	6,903	91.8	23,020	3,335	617	8.2	7,822	12,678
70-80	6,371	9.6	15,175	2,382	0.3	5,844	91.7	20,378	3,487	527	8.3	5,203	9,873
80-90	5,277	10.2	14,752	2,795	0.3	4,836	91.6	19,681	4,070	441	8.4	4,929	11,177
90-100	4,292	10.8	12,190	2,840	0.3	3,942	91.8	17,464	4,430	350	8.2	5,274	15,069
100-250	17,511	14.0	85,741	4,896	0.5	15,646	89.3	115,538	7,385	1,865	10.7	29,797	15,977
250-500	3,561	22.5	54,581	15,327	1.0	3,152	88.5	68,927	21,868	409	11.5	14,347	35,077
500 +	2,326	33.9	76,672	32,963	0.8	2,067	88.9	127,533	61,699	259	11.1	50,861	196,375

**Quintile Distribution**

First 20%	18,795	6.3	-843,211	-44,864	122.9	8,206	43.7	18,868	2,299	10,589	56.3	862,079	81,413
Second 20%	12,966	4.3	6,569	507	0.1	10,853	83.7	28,108	2,590	2,113	16.3	21,539	10,193
Middle 20%	15,778	5.3	19,521	1,237	0.2	14,107	89.4	38,734	2,746	1,671	10.6	19,213	11,498
Fourth 20%	23,510	7.9	44,122	1,877	0.3	21,560	91.7	67,463	3,129	1,950	8.3	23,342	11,970
Next 15%	24,393	10.9	74,608	3,059	0.4	22,251	91.2	101,155	4,546	2,142	8.8	26,547	12,394
Next 4%	10,103	16.9	76,401	7,562	0.7	8,925	88.3	99,651	11,165	1,178	11.7	23,250	19,737
Top 1%	4,257	28.5	106,682	25,060	0.8	3,779	88.8	166,883	44,161	478	11.2	60,201	125,944
<b>Total</b>	<b>109,802</b>	<b>7.3</b>	<b>-515,309</b>	<b>-4,693</b>	<b>0.7</b>	<b>89,681</b>	<b>81.7</b>	<b>520,862</b>	<b>5,808</b>	<b>20,121</b>	<b>18.3</b>	<b>1,036,171</b>	<b>51,497</b>

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

**2005 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)		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	53	0.3	-1,810	-34,155	0.2	0	0.0	0	0	53	100.0	1,810	34,155
0-5	302	0.3	790	2,617	0.2	302	100.0	790	2,617	0	0.0	0	0
5-10	442	0.3	3,280	7,421	0.3	442	100.0	3,280	7,421	0	0.0	0	0
10-15	327	0.3	4,032	12,329	0.3	327	100.0	4,032	12,329	0	0.0	0	0
15-20	298	0.2	5,188	17,410	0.2	298	100.0	5,188	17,410	0	0.0	0	0
20-25	190	0.2	4,273	22,490	0.2	190	100.0	4,273	22,490	0	0.0	0	0
25-30	193	0.2	5,276	27,337	0.2	193	100.0	5,276	27,337	0	0.0	0	0
30-35	153	0.2	4,960	32,421	0.2	153	100.0	4,960	32,421	0	0.0	0	0
35-40	113	0.2	4,208	37,241	0.2	113	100.0	4,208	37,241	0	0.0	0	0
40-45	105	0.2	4,465	42,524	0.2	105	100.0	4,465	42,524	0	0.0	0	0
45-50	79	0.1	3,758	47,575	0.1	79	100.0	3,758	47,575	0	0.0	0	0
50-60	145	0.1	7,878	54,328	0.1	145	100.0	7,878	54,328	0	0.0	0	0
60-70	106	0.1	6,817	64,315	0.1	106	100.0	6,817	64,315	0	0.0	0	0
70-80	67	0.1	5,059	75,513	0.1	67	100.0	5,059	75,513	0	0.0	0	0
80-90	51	0.1	4,307	84,456	0.1	51	100.0	4,307	84,456	0	0.0	0	0
90-100	35	0.1	3,323	94,954	0.1	35	100.0	3,323	94,954	0	0.0	0	0
100-250	102	0.1	14,175	138,975	0.1	102	100.0	14,175	138,975	0	0.0	0	0
250-500	7	0.0	2,248	321,137	0.0	7	100.0	2,248	321,137	0	0.0	0	0
500 +	6	0.1	3,986	664,399	0.0	6	100.0	3,986	664,399	0	0.0	0	0

**Quintile Distribution**

First 20%	894	0.3	3,287	3,677	0.5	841	94.1	5,098	6,061	53	5.9	1,810	34,155
Second 20%	667	0.2	11,228	16,834	0.2	667	100.0	11,228	16,834	0	0.0	0	0
Middle 20%	539	0.2	16,866	31,292	0.2	539	100.0	16,866	31,292	0	0.0	0	0
Fourth 20%	411	0.1	22,087	53,740	0.1	411	100.0	22,087	53,740	0	0.0	0	0
Next 15%	210	0.1	19,476	92,742	0.1	210	100.0	19,476	92,742	0	0.0	0	0
Next 4%	44	0.1	8,150	185,217	0.1	44	100.0	8,150	185,217	0	0.0	0	0
Top 1%	9	0.1	5,122	569,101	0.0	9	100.0	5,122	569,101	0	0.0	0	0
<b>Total</b>	<b>2,774</b>	<b>0.2</b>	<b>86,216</b>	<b>31,080</b>	<b>0.1</b>	<b>2,721</b>	<b>98.1</b>	<b>88,026</b>	<b>32,351</b>	<b>53</b>	<b>1.9</b>	<b>1,810</b>	<b>34,155</b>

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

**2005 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	Domestic Production Activities
Less than zero	18,407	20,579	685	683	365	2,550	5,869	1,559	59	3,526	12	5,029	67	138	23
0-5	119,617	23,797	1,029	1,021	223	2,660	5,695	672	115	892	14	11,257	70	61	22
5-10	129,746	33,764	2,003	1,629	482	6,591	7,885	958	157	1,189	44	12,442	104	158	26
10-15	126,537	35,708	3,894	2,360	643	9,504	9,593	1,542	153	1,605	80	5,997	105	170	29
15-20	123,239	39,818	5,492	3,222	773	9,979	11,035	1,817	143	1,779	118	4,990	139	238	52
20-25	108,188	42,058	7,232	3,748	969	10,092	11,136	2,224	121	1,989	144	3,838	130	356	44
25-30	93,910	44,124	9,100	4,141	852	10,251	10,473	2,772	108	2,246	173	3,325	147	449	67
30-35	83,307	42,268	9,348	4,581	625	9,363	9,739	2,726	89	2,456	248	2,432	165	406	75
35-40	74,177	45,092	10,382	4,810	696	9,572	9,961	3,303	88	3,077	348	2,220	99	418	99
40-45	65,789	47,689	10,974	4,661	744	9,667	10,427	3,684	89	3,455	378	2,868	133	478	113
45-50	59,184	47,679	10,215	4,458	579	9,233	9,639	3,782	136	4,640	393	3,932	117	432	117
50-60	102,486	88,556	18,649	7,148	1,055	17,694	18,221	8,002	140	8,160	844	7,151	277	907	279
60-70	84,432	77,876	15,082	6,317	928	16,311	15,805	8,924	112	8,111	762	4,073	200	941	301
70-80	66,616	70,077	11,914	6,170	760	14,838	14,932	9,167	144	6,852	741	3,146	203	832	372
80-90	51,956	62,694	9,819	5,542	560	12,902	12,654	8,729	108	6,214	689	4,213	154	756	350
90-100	39,605	63,526	8,366	4,662	471	11,284	11,459	9,877	69	4,589	609	10,902	173	678	382
100-250	124,654	378,991	33,428	5,041	2,041	69,058	75,910	115,540	311	34,378	1,661	32,946	456	4,127	4,081
250-500	15,828	129,061	4,552	0	181	21,468	26,741	58,030	66	12,933	63	0	29	1,192	3,806
500 +	6,864	96,616	1,910	0	46	13,175	15,623	28,386	39	10,935	13	0	3	452	26,031

**Quintile Distribution**

First 20%	298,899	86,524	4,501	3,831	1,241	14,061	21,640	3,540	375	6,039	83	30,288	261	408	73
Second 20%	298,910	97,685	13,666	7,757	1,950	24,543	26,560	4,623	345	4,437	284	12,371	329	615	110
Middle 20%	298,920	156,578	34,107	15,955	2,644	34,771	36,112	10,485	345	9,354	918	9,546	477	1,520	282
Fourth 20%	298,903	254,790	53,030	21,814	3,195	51,445	52,504	24,065	458	24,006	2,345	17,670	699	2,692	806
Next 15%	224,182	351,286	48,539	20,837	2,848	65,819	66,624	59,815	486	30,445	3,154	45,585	866	3,928	2,312
Next 4%	59,783	273,972	15,864	0	994	50,482	59,035	108,307	178	26,260	512	5,298	123	2,896	4,022
Top 1%	14,945	169,138	4,366	0	122	25,072	30,324	60,858	61	18,484	38	0	15	1,131	28,662

<b>Total</b>	<b>1,494,542</b>	<b>1,389,973</b>	<b>174,073</b>	<b>70,193</b>	<b>12,993</b>	<b>266,193</b>	<b>292,799</b>	<b>271,694</b>	<b>2,248</b>	<b>119,026</b>	<b>7,334</b>	<b>120,759</b>	<b>2,771</b>	<b>13,190</b>	<b>36,267</b>
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**TABLE E.1: FEDERAL ADJUSTMENTS TO INCOME (Detail)  
IRA, STUDENT LOAN INTEREST, AND MOVING EXPENSES**

**2005 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	214	1.2	685	3,199	917	5.0	683	744	90	0.5	365	4,054
0-5	409	0.3	1,029	2,516	2,136	1.8	1,021	478	133	0.1	223	1,677
5-10	805	0.6	2,003	2,488	3,449	2.7	1,629	472	293	0.2	482	1,645
10-15	1,562	1.2	3,894	2,493	4,755	3.8	2,360	496	407	0.3	643	1,580
15-20	2,015	1.6	5,492	2,726	5,800	4.7	3,222	556	537	0.4	773	1,440
20-25	2,583	2.4	7,232	2,800	6,444	6.0	3,748	582	548	0.5	969	1,768
25-30	2,928	3.1	9,100	3,108	6,585	7.0	4,141	629	525	0.6	852	1,624
30-35	2,854	3.4	9,348	3,275	6,628	8.0	4,581	691	470	0.6	625	1,330
35-40	3,109	4.2	10,382	3,339	6,685	9.0	4,810	720	468	0.6	696	1,487
40-45	3,054	4.6	10,974	3,593	6,339	9.6	4,661	735	420	0.6	744	1,771
45-50	2,921	4.9	10,215	3,497	6,094	10.3	4,458	732	374	0.6	579	1,547
50-60	5,098	5.0	18,649	3,658	10,908	10.6	7,148	655	631	0.6	1,055	1,672
60-70	4,130	4.9	15,082	3,652	9,016	10.7	6,317	701	495	0.6	928	1,875
70-80	3,412	5.1	11,914	3,492	7,368	11.1	6,170	837	392	0.6	760	1,939
80-90	2,401	4.6	9,819	4,089	6,359	12.2	5,542	871	266	0.5	560	2,106
90-100	1,979	5.0	8,366	4,228	5,130	13.0	4,662	909	219	0.6	471	2,152
100-250	6,885	5.5	33,428	4,855	8,251	6.6	5,041	611	699	0.6	2,041	2,920
250-500	643	4.1	4,552	7,079	0	0.0	0	0	43	0.3	181	4,207
500 +	276	4.0	1,910	6,919	0	0.0	0	0	8	0.1	46	5,733

**Quintile Distribution**

First 20%	1,729	0.6	4,501	2,603	7,542	2.5	3,831	508	602	0.2	1,241	2,062
Second 20%	5,101	1.7	13,666	2,679	14,146	4.7	7,757	548	1,253	0.4	1,950	1,556
Middle 20%	10,514	3.5	34,107	3,244	23,548	7.9	15,955	678	1,735	0.6	2,644	1,524
Fourth 20%	14,680	4.9	53,030	3,612	31,232	10.4	21,814	698	1,851	0.6	3,195	1,726
Next 15%	11,801	5.3	48,539	4,113	26,396	11.8	20,837	789	1,258	0.6	2,848	2,264
Next 4%	2,835	4.7	15,864	5,596	0	0.0	0	0	292	0.5	994	3,403
Top 1%	618	4.1	4,366	7,065	0	0.0	0	0	27	0.2	122	4,516

<b>Total</b>	<b>47,278</b>	<b>3.2</b>	<b>174,073</b>	<b>3,682</b>	<b>102,864</b>	<b>6.9</b>	<b>70,193</b>	<b>682</b>	<b>7,018</b>	<b>0.5</b>	<b>12,993</b>	<b>1,851</b>
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**TABLE E.1 (cont.): FEDERAL ADJUSTMENTS TO INCOME (Detail) 2005 Full-year returns**  
**SELF-EMPLOYMENT TAX AND HEALTH INSURANCE, RETIREMENT PLAN CONTRIBUTIONS**

**AGI Category Distribution**

AGI Level (\$000)	Self-Employment Tax				Self-Employment Health Insurance				SEP and SIMPLE Retirement Contributions			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	2,899	15.7	2,550	880	1,499	8.1	5,869	3,915	183	1.0	1,559	8,518
0-5	9,998	8.4	2,660	266	2,072	1.7	5,695	2,749	212	0.2	672	3,168
5-10	13,716	10.6	6,591	481	2,720	2.1	7,885	2,899	294	0.2	958	3,260
10-15	13,510	10.7	9,504	703	3,160	2.5	9,593	3,036	428	0.3	1,542	3,602
15-20	11,476	9.3	9,979	870	3,320	2.7	11,035	3,324	491	0.4	1,817	3,701
20-25	9,942	9.2	10,092	1,015	3,154	2.9	11,136	3,531	521	0.5	2,224	4,269
25-30	9,147	9.7	10,251	1,121	2,901	3.1	10,473	3,610	549	0.6	2,772	5,049
30-35	8,030	9.6	9,363	1,166	2,636	3.2	9,739	3,695	509	0.6	2,726	5,356
35-40	7,973	10.7	9,572	1,201	2,615	3.5	9,961	3,809	563	0.8	3,303	5,868
40-45	7,687	11.7	9,667	1,258	2,568	3.9	10,427	4,060	642	1.0	3,684	5,738
45-50	7,087	12.0	9,233	1,303	2,325	3.9	9,639	4,146	597	1.0	3,782	6,334
50-60	12,826	12.5	17,694	1,380	4,152	4.1	18,221	4,388	1,185	1.2	8,002	6,753
60-70	11,008	13.0	16,311	1,482	3,546	4.2	15,805	4,457	1,167	1.4	8,924	7,647
70-80	8,981	13.5	14,838	1,652	3,101	4.7	14,932	4,815	1,127	1.7	9,167	8,134
80-90	7,199	13.9	12,902	1,792	2,507	4.8	12,654	5,048	1,039	2.0	8,729	8,402
90-100	5,677	14.3	11,284	1,988	2,176	5.5	11,459	5,266	1,006	2.5	9,877	9,818
100-250	23,851	19.1	69,058	2,895	11,942	9.6	75,910	6,357	7,087	5.7	115,540	16,303
250-500	4,799	30.3	21,468	4,473	3,265	20.6	26,741	8,190	2,193	13.9	58,030	26,462
500 +	2,466	35.9	13,175	5,343	1,743	25.4	15,623	8,963	919	13.4	28,386	30,888

**Quintile Distribution**

First 20%	30,205	10.1	14,061	466	7,035	2.4	21,640	3,076	786	0.3	3,540	4,504
Second 20%	28,721	9.6	24,543	855	8,043	2.7	26,560	3,302	1,200	0.4	4,623	3,852
Middle 20%	30,018	10.0	34,771	1,158	9,770	3.3	36,112	3,696	1,966	0.7	10,485	5,333
Fourth 20%	37,237	12.5	51,445	1,382	12,126	4.1	52,504	4,330	3,491	1.2	24,065	6,893
Next 15%	32,838	14.6	65,819	2,004	12,596	5.6	66,624	5,289	5,792	2.6	59,815	10,327
Next 4%	14,244	23.8	50,482	3,544	8,345	14.0	59,035	7,074	5,382	9.0	108,307	20,124
Top 1%	5,009	33.5	25,072	5,005	3,487	23.3	30,324	8,696	2,095	14.0	60,858	29,049
<b>Total</b>	<b>178,272</b>	<b>11.9</b>	<b>266,193</b>	<b>1,493</b>	<b>61,402</b>	<b>4.1</b>	<b>292,799</b>	<b>4,769</b>	<b>20,712</b>	<b>1.4</b>	<b>271,694</b>	<b>13,118</b>

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

**2005 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	176	1.0	59	334	212	1.2	3,526	16,630	56	0.3	12	209
0-5	383	0.3	115	301	129	0.1	892	6,914	75	0.1	14	184
5-10	608	0.5	157	259	177	0.1	1,189	6,719	218	0.2	44	202
10-15	657	0.5	153	233	276	0.2	1,605	5,814	403	0.3	80	199
15-20	662	0.5	143	217	290	0.2	1,779	6,134	575	0.5	118	205
20-25	587	0.5	121	206	294	0.3	1,989	6,766	674	0.6	144	214
25-30	484	0.5	108	223	325	0.3	2,246	6,911	799	0.9	173	217
30-35	447	0.5	89	200	387	0.5	2,456	6,346	1,128	1.4	248	220
35-40	438	0.6	88	200	437	0.6	3,077	7,042	1,542	2.1	348	226
40-45	391	0.6	89	227	479	0.7	3,455	7,212	1,686	2.6	378	224
45-50	406	0.7	136	335	553	0.9	4,640	8,391	1,760	3.0	393	223
50-60	673	0.7	140	209	980	1.0	8,160	8,327	3,666	3.6	844	230
60-70	559	0.7	112	201	870	1.0	8,111	9,323	3,218	3.8	762	237
70-80	514	0.8	144	280	723	1.1	6,852	9,477	3,003	4.5	741	247
80-90	416	0.8	108	259	593	1.1	6,214	10,479	2,778	5.3	689	248
90-100	295	0.7	69	235	409	1.0	4,589	11,220	2,353	5.9	609	259
100-250	1,005	0.8	311	309	1,991	1.6	34,378	17,267	6,508	5.2	1,661	255
250-500	121	0.8	66	544	435	2.7	12,933	29,731	273	1.7	63	231
500 +	54	0.8	39	731	219	3.2	10,935	49,931	59	0.9	13	226

**Quintile Distribution**

First 20%	1,328	0.4	375	283	588	0.2	6,039	10,271	411	0.1	83	201
Second 20%	1,590	0.5	345	217	709	0.2	4,437	6,259	1,381	0.5	284	205
Middle 20%	1,636	0.5	345	211	1,383	0.5	9,354	6,763	4,148	1.4	918	221
Fourth 20%	1,976	0.7	458	232	2,797	0.9	24,006	8,583	10,149	3.4	2,345	231
Next 15%	1,727	0.8	486	281	2,653	1.2	30,445	11,476	12,380	5.5	3,154	255
Next 4%	505	0.8	178	352	1,199	2.0	26,260	21,902	2,135	3.6	512	240
Top 1%	114	0.8	61	535	450	3.0	18,484	41,076	170	1.1	38	226

<b>Total</b>	<b>8,876</b>	<b>0.6</b>	<b>2,248</b>	<b>253</b>	<b>9,779</b>	<b>0.7</b>	<b>119,026</b>	<b>12,172</b>	<b>30,774</b>	<b>2.1</b>	<b>7,334</b>	<b>238</b>
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**TABLE E.1 (cont.): FEDERAL ADJUSTMENTS TO INCOME (Detail)  
TUITION AND FEES AND CERTAIN BUSINESS EXPENSES**

**2005 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Tuition and Fees				Certain Business Expenses			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	1,579	8.6	5,029	3,185	10	0.1	67	6,690
0-5	3,931	3.3	11,257	2,864	24	0.0	70	2,904
5-10	4,947	3.8	12,442	2,515	48	0.0	104	2,162
10-15	2,659	2.1	5,997	2,255	52	0.0	105	2,016
15-20	2,365	1.9	4,990	2,110	60	0.0	139	2,316
20-25	2,024	1.9	3,838	1,896	63	0.1	130	2,071
25-30	1,745	1.9	3,325	1,905	73	0.1	147	2,009
30-35	1,352	1.6	2,432	1,799	71	0.1	165	2,320
35-40	1,290	1.7	2,220	1,721	59	0.1	99	1,677
40-45	1,600	2.4	2,868	1,792	63	0.1	133	2,114
45-50	2,006	3.4	3,932	1,960	66	0.1	117	1,778
50-60	3,597	3.5	7,151	1,988	145	0.1	277	1,909
60-70	2,565	3.0	4,073	1,588	125	0.1	200	1,603
70-80	1,963	2.9	3,146	1,602	117	0.2	203	1,737
80-90	2,196	4.2	4,213	1,919	97	0.2	154	1,588
90-100	4,410	11.1	10,902	2,472	68	0.2	173	2,547
100-250	14,143	11.3	32,946	2,329	195	0.2	456	2,337
250-500	0	0.0	0	0	10	0.1	32	3,186
500 +	0	0.0	0	0	*	*	*	*

**Quintile Distribution**

First 20%	11,119	3.7	30,288	2,724	91	0.0	261	2,866
Second 20%	5,898	2.0	12,371	2,098	152	0.1	329	2,166
Middle 20%	5,294	1.8	9,546	1,803	235	0.1	477	2,030
Fourth 20%	9,550	3.2	17,670	1,850	389	0.1	699	1,798
Next 15%	19,337	8.6	45,585	2,357	418	0.2	866	2,072
Next 4%	3,174	5.3	5,298	1,669	56	0.1	123	2,200
Top 1%	0	0.0	0	0	5	0.0	15	2,956
<b>Total</b>	<b>54,372</b>	<b>3.6</b>	<b>120,759</b>	<b>2,221</b>	<b>1,346</b>	<b>0.1</b>	<b>2,771</b>	<b>2,058</b>

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

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

**2005 Full-year returns**

**HEALTH SAVINGS ACCOUNT AND DOMESTIC PRODUCTION ACTIVITIES**

**AGI Category Distribution**

AGI Level (\$000)	Health Savings Account				Domestic Production Activities			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	52	0.3	138	2,655	6	0.0	23	3,802
0-5	32	0.0	61	1,917	43	0.0	22	503
5-10	72	0.1	158	2,195	63	0.0	26	408
10-15	99	0.1	170	1,717	78	0.1	29	370
15-20	151	0.1	238	1,579	99	0.1	52	527
20-25	214	0.2	356	1,663	106	0.1	44	411
25-30	244	0.3	449	1,840	131	0.1	67	514
30-35	236	0.3	406	1,722	145	0.2	75	518
35-40	249	0.3	418	1,677	143	0.2	99	689
40-45	267	0.4	478	1,792	159	0.2	113	711
45-50	223	0.4	432	1,938	158	0.3	117	738
50-60	476	0.5	907	1,906	331	0.3	279	842
60-70	424	0.5	941	2,219	331	0.4	301	908
70-80	372	0.6	832	2,237	347	0.5	372	1,073
80-90	311	0.6	756	2,430	302	0.6	350	1,160
90-100	262	0.7	678	2,590	314	0.8	382	1,215
100-250	1,384	1.1	4,127	2,982	1,993	1.6	4,081	2,047
250-500	351	2.2	1,192	3,396	774	4.9	3,806	4,918
500 +	128	1.9	452	3,530	894	13.0	26,031	29,118

**Quintile Distribution**

First 20%	178	0.1	408	2,294	126	0.0	73	576
Second 20%	373	0.1	615	1,648	246	0.1	110	448
Middle 20%	878	0.3	1,520	1,731	487	0.2	282	580
Fourth 20%	1,348	0.5	2,692	1,997	961	0.3	806	839
Next 15%	1,525	0.7	3,928	2,576	1,734	0.8	2,312	1,333
Next 4%	926	1.5	2,896	3,127	1,506	2.5	4,022	2,670
Top 1%	319	2.1	1,131	3,546	1,357	9.1	28,662	21,122

<b>Total</b>	<b>5,547</b>	<b>0.4</b>	<b>13,190</b>	<b>2,378</b>	<b>6,417</b>	<b>0.4</b>	<b>36,267</b>	<b>5,652</b>
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**TABLE F: OREGON ADDITIONS AND SUBTRACTIONS (THOUSANDS OF DOLLARS)**

**2005 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	18,407	-3,879	1,962	15,468	484	64	2,558	1,867	1,599	14,737
0-5	119,617	-5,342	1,323	1,403	804	287	1,037	1,557	1,194	3,188
5-10	129,746	-25,373	1,568	1,581	7,373	1,077	1,879	2,827	6,343	9,022
10-15	126,537	-78,168	1,945	2,181	28,037	1,630	3,433	4,768	23,629	20,797
15-20	123,239	-148,049	1,743	2,446	58,695	4,397	5,447	5,843	45,125	32,731
20-25	108,188	-198,623	1,966	2,578	93,517	17,013	7,250	5,175	50,596	29,617
25-30	93,910	-245,449	1,986	2,262	120,347	36,354	10,144	5,150	50,300	27,403
30-35	83,307	-284,826	2,174	2,394	144,094	52,110	12,809	5,336	51,168	23,877
35-40	74,177	-316,353	2,399	1,940	159,958	65,502	15,453	4,821	52,097	22,861
40-45	65,789	-335,251	2,601	2,157	165,677	76,518	17,376	5,140	53,643	21,655
45-50	59,184	-343,455	2,857	2,140	168,398	87,386	18,743	5,207	49,625	19,093
50-60	102,486	-707,117	5,304	3,949	337,067	197,732	40,172	10,820	95,150	35,431
60-70	84,432	-674,081	5,429	3,695	312,521	201,313	39,756	10,650	85,161	33,803
70-80	66,616	-582,114	4,489	3,640	268,431	178,980	36,187	9,255	67,952	29,437
80-90	51,956	-467,778	4,624	2,757	220,166	140,045	31,088	8,168	51,350	24,341
90-100	39,605	-357,842	3,391	3,067	172,801	102,555	26,143	6,625	39,154	17,022
100-250	124,654	-1,159,817	25,931	16,943	554,761	355,349	101,663	37,406	109,908	43,605
250-500	15,828	-150,141	12,587	9,441	70,835	53,742	15,456	13,604	6,984	11,549
500 +	6,864	-66,878	32,862	41,749	30,659	27,233	34,436	29,640	1,687	17,835

**Quintile Distribution**

First 20%	298,899	-47,281	5,450	18,916	13,287	1,759	6,144	7,262	12,827	30,370
Second 20%	298,910	-353,517	4,506	6,057	147,129	16,073	13,304	13,300	101,970	72,304
Middle 20%	298,920	-999,767	7,947	7,891	499,963	181,526	45,374	18,159	182,870	87,714
Fourth 20%	298,903	-2,022,075	15,737	11,726	962,395	559,654	114,598	31,437	274,630	106,823
Next 15%	224,182	-2,018,302	22,840	16,212	957,622	603,078	145,485	39,753	223,408	88,010
Next 4%	59,783	-565,217	20,170	13,450	267,418	182,250	53,457	25,351	42,326	28,036
Top 1%	14,945	-144,377	40,491	47,540	66,812	54,945	42,669	38,598	4,636	24,748

<b>Total</b>	<b>1,494,542</b>	<b>-6,150,535</b>	<b>117,142</b>	<b>121,792</b>	<b>2,914,626</b>	<b>1,599,284</b>	<b>421,031</b>	<b>173,859</b>	<b>842,666</b>	<b>438,003</b>
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**TABLE F.1: OREGON ADDITIONS AND SUBTRACTIONS (Detail)**

**2005 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	487	2.6	1,962	4,028	729	4.0	15,468	21,218
0-5	767	0.6	1,323	1,725	939	0.8	1,403	1,494
5-10	869	0.7	1,568	1,804	1,223	0.9	1,581	1,292
10-15	1,039	0.8	1,945	1,872	1,492	1.2	2,181	1,462
15-20	1,036	0.8	1,743	1,683	1,599	1.3	2,446	1,530
20-25	987	0.9	1,966	1,992	1,520	1.4	2,578	1,696
25-30	1,019	1.1	1,986	1,949	1,508	1.6	2,262	1,500
30-35	999	1.2	2,174	2,176	1,513	1.8	2,394	1,583
35-40	1,047	1.4	2,399	2,291	1,459	2.0	1,940	1,329
40-45	1,022	1.6	2,601	2,545	1,477	2.2	2,157	1,461
45-50	1,093	1.8	2,857	2,614	1,464	2.5	2,140	1,462
50-60	2,184	2.1	5,304	2,429	2,774	2.7	3,949	1,424
60-70	2,032	2.4	5,429	2,672	2,737	3.2	3,695	1,350
70-80	1,867	2.8	4,489	2,404	2,449	3.7	3,640	1,486
80-90	1,711	3.3	4,624	2,702	2,018	3.9	2,757	1,366
90-100	1,414	3.6	3,391	2,398	1,763	4.5	3,067	1,740
100-250	8,022	6.4	25,931	3,232	7,432	6.0	16,943	2,280
250-500	2,385	15.1	12,587	5,278	1,891	11.9	9,441	4,992
500 +	1,852	27.0	32,862	17,744	1,652	24.1	41,749	25,272

**Quintile Distribution**

First 20%	2,372	0.8	5,450	2,298	3,232	1.1	18,916	5,853
Second 20%	2,509	0.8	4,506	1,796	3,837	1.3	6,057	1,578
Middle 20%	3,667	1.2	7,947	2,167	5,324	1.8	7,891	1,482
Fourth 20%	6,200	2.1	15,737	2,538	8,297	2.8	11,726	1,413
Next 15%	8,377	3.7	22,840	2,727	9,586	4.3	16,212	1,691
Next 4%	5,464	9.1	20,170	3,692	4,625	7.7	13,450	2,908
Top 1%	3,243	21.7	40,491	12,486	2,738	18.3	47,540	17,363

<b>Total</b>	<b>31,832</b>	<b>2.1</b>	<b>117,142</b>	<b>3,680</b>	<b>37,639</b>	<b>2.5</b>	<b>121,792</b>	<b>3,236</b>
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**TABLE F.1 (cont.): OREGON ADDITIONS AND SUBTRACTIONS (Detail)  
FEDERAL TAX LIABILITY, SOCIAL SECURITY, AND OREGON TAX REFUND**

**2005 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	465	2.5	484	1,040	18	0.1	64	3,535	1,216	6.6	2,558	2,104
0-5	8,131	6.8	804	99	105	0.1	287	2,734	1,443	1.2	1,037	719
5-10	43,476	33.5	7,373	170	251	0.2	1,077	4,292	3,045	2.3	1,879	617
10-15	68,141	53.9	28,037	411	475	0.4	1,630	3,432	5,666	4.5	3,433	606
15-20	72,307	58.7	58,695	812	3,700	3.0	4,397	1,188	8,244	6.7	5,447	661
20-25	74,296	68.7	93,517	1,259	11,990	11.1	17,013	1,419	10,496	9.7	7,250	691
25-30	69,465	74.0	120,347	1,732	14,372	15.3	36,354	2,530	14,005	14.9	10,144	724
30-35	66,814	80.2	144,094	2,157	13,351	16.0	52,110	3,903	17,307	20.8	12,809	740
35-40	61,760	83.3	159,958	2,590	11,858	16.0	65,502	5,524	19,989	26.9	15,453	773
40-45	56,567	86.0	165,677	2,929	10,639	16.2	76,518	7,192	21,664	32.9	17,376	802
45-50	52,844	89.3	168,398	3,187	9,564	16.2	87,386	9,137	22,732	38.4	18,743	825
50-60	95,430	93.1	337,067	3,532	18,002	17.6	197,732	10,984	46,669	45.5	40,172	861
60-70	81,371	96.4	312,521	3,841	15,546	18.4	201,313	12,949	44,788	53.0	39,756	888
70-80	65,397	98.2	268,431	4,105	12,366	18.6	178,980	14,474	39,066	58.6	36,187	926
80-90	51,360	98.9	220,166	4,287	9,171	17.7	140,045	15,270	32,382	62.3	31,088	960
90-100	39,359	99.4	172,801	4,390	6,553	16.5	102,555	15,650	25,583	64.6	26,143	1,022
100-250	124,290	99.7	554,761	4,463	21,434	17.2	355,349	16,579	76,289	61.2	101,663	1,333
250-500	15,810	99.9	70,835	4,480	3,020	19.1	53,742	17,795	5,352	33.8	15,456	2,888
500 +	6,850	99.8	30,659	4,476	1,446	21.1	27,233	18,833	2,660	38.8	34,436	12,946

**Quintile Distribution**

First 20%	69,116	23.1	13,287	192	452	0.2	1,759	3,892	6,841	2.3	6,144	898
Second 20%	177,556	59.4	147,129	829	12,241	4.1	16,073	1,313	20,184	6.8	13,304	659
Middle 20%	234,567	78.5	499,963	2,131	46,608	15.6	181,526	3,895	60,470	20.2	45,374	750
Fourth 20%	276,300	92.4	962,395	3,483	51,844	17.3	559,654	10,795	133,514	44.7	114,598	858
Next 15%	221,974	99.0	957,622	4,314	39,029	17.4	603,078	15,452	140,962	62.9	145,485	1,032
Next 4%	59,699	99.9	267,418	4,479	10,677	17.9	182,250	17,069	31,484	52.7	53,457	1,698
Top 1%	14,921	99.8	66,812	4,478	3,010	20.1	54,945	18,254	5,141	34.4	42,669	8,300

<b>Total</b>	<b>1,054,133</b>	<b>70.5</b>	<b>2,914,626</b>	<b>2,765</b>	<b>163,861</b>	<b>11.0</b>	<b>1,599,284</b>	<b>9,760</b>	<b>398,596</b>	<b>26.7</b>	<b>421,031</b>	<b>1,056</b>
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**TABLE F.1 (cont.): OREGON ADDITIONS AND SUBTRACTIONS (Detail)  
INTEREST FROM U.S. BONDS, FEDERAL PENSION INCOME, AND OTHER**

**2005 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	928	5.0	1,867	2,012	118	0.6	1,599	13,551	753	4.1	14,737	19,571
0-5	2,778	2.3	1,557	561	214	0.2	1,194	5,578	2,363	2.0	3,188	1,349
5-10	3,435	2.6	2,827	823	991	0.8	6,343	6,401	3,717	2.9	9,022	2,427
10-15	3,888	3.1	4,768	1,226	2,451	1.9	23,629	9,640	7,034	5.6	20,797	2,957
15-20	3,871	3.1	5,843	1,510	3,444	2.8	45,125	13,103	8,209	6.7	32,731	3,987
20-25	3,358	3.1	5,175	1,541	3,231	3.0	50,596	15,659	7,588	7.0	29,617	3,903
25-30	3,117	3.3	5,150	1,652	2,854	3.0	50,300	17,624	6,913	7.4	27,403	3,964
30-35	2,956	3.5	5,336	1,805	2,695	3.2	51,168	18,986	6,629	8.0	23,877	3,602
35-40	2,959	4.0	4,821	1,629	2,558	3.4	52,097	20,366	6,741	9.1	22,861	3,391
40-45	2,767	4.2	5,140	1,858	2,451	3.7	53,643	21,886	6,359	9.7	21,655	3,405
45-50	2,769	4.7	5,207	1,880	2,225	3.8	49,625	22,303	5,815	9.8	19,093	3,283
50-60	5,262	5.1	10,820	2,056	3,973	3.9	95,150	23,949	10,609	10.4	35,431	3,340
60-70	4,938	5.8	10,650	2,157	3,436	4.1	85,161	24,785	10,224	12.1	33,803	3,306
70-80	4,343	6.5	9,255	2,131	2,657	4.0	67,952	25,575	9,220	13.8	29,437	3,193
80-90	3,633	7.0	8,168	2,248	1,991	3.8	51,350	25,791	7,738	14.9	24,341	3,146
90-100	2,982	7.5	6,625	2,222	1,489	3.8	39,154	26,295	4,597	11.6	17,022	3,703
100-250	12,806	10.3	37,406	2,921	3,892	3.1	109,908	28,239	11,951	9.6	43,605	3,649
250-500	2,848	18.0	13,604	4,777	284	1.8	6,984	24,591	2,165	13.7	11,549	5,334
500 +	1,945	28.3	29,640	15,239	72	1.0	1,687	23,437	1,100	16.0	17,835	16,213

**Quintile Distribution**

First 20%	8,055	2.7	7,262	901	1,775	0.6	12,827	7,226	8,295	2.8	30,370	3,661
Second 20%	9,288	3.1	13,300	1,432	7,862	2.6	101,970	12,970	19,358	6.5	72,304	3,735
Middle 20%	10,764	3.6	18,159	1,687	9,627	3.2	182,870	18,996	24,116	8.1	87,714	3,637
Fourth 20%	15,338	5.1	31,437	2,050	11,639	3.9	274,630	23,596	32,067	10.7	106,823	3,331
Next 15%	16,872	7.5	39,753	2,356	8,430	3.8	223,408	26,502	26,752	11.9	88,010	3,290
Next 4%	7,733	12.9	25,351	3,278	1,499	2.5	42,326	28,236	6,887	11.5	28,036	4,071
Top 1%	3,533	23.6	38,598	10,925	194	1.3	4,636	23,896	2,250	15.1	24,748	10,999

<b>Total</b>	<b>71,583</b>	<b>4.8</b>	<b>173,859</b>	<b>2,429</b>	<b>41,026</b>	<b>2.7</b>	<b>842,666</b>	<b>20,540</b>	<b>119,725</b>	<b>8.0</b>	<b>438,003</b>	<b>3,658</b>
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**TABLE G: STANDARD DEDUCTION RETURNS  
(Including Returns with Additional Deductions<sup>1</sup>)**

**2005 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	18,407	9,117	49.5	1,682	18.4	42	0.5	1,815	682	196	486	10,932	2,168	42
0-5	119,617	109,904	91.9	7,132	6.5	211	0.2	5,071	1,980	541	1,439	114,975	8,571	213
5-10	129,746	108,955	84.0	10,651	9.8	318	0.3	8,510	3,063	785	2,278	117,465	12,929	322
10-15	126,537	96,517	76.3	9,809	10.2	329	0.3	12,233	3,906	971	2,935	108,750	12,744	337
15-20	123,239	89,564	72.7	7,660	8.6	252	0.3	15,079	3,696	1,031	2,665	104,643	10,325	253
20-25	108,188	74,907	69.2	4,883	6.5	190	0.3	14,885	2,632	864	1,768	89,792	6,651	194
25-30	93,910	58,509	62.3	3,357	5.7	104	0.2	14,190	1,844	628	1,216	72,699	4,573	109
30-35	83,307	45,450	54.6	2,535	5.6	80	0.2	13,190	1,479	489	990	58,640	3,525	83
35-40	74,177	34,474	46.5	2,051	5.9	60	0.2	12,173	1,243	464	779	46,647	2,830	60
40-45	65,789	25,427	38.6	1,639	6.4	68	0.3	10,956	977	353	624	36,383	2,263	69
45-50	59,184	19,135	32.3	1,397	7.3	43	0.2	9,515	835	284	551	28,650	1,948	43
50-60	102,486	25,296	24.7	2,156	8.5	59	0.2	15,142	1,409	566	843	40,438	2,999	60
60-70	84,432	14,425	17.1	1,423	9.9	52	0.4	9,974	1,049	411	638	24,399	2,061	52
70-80	66,616	8,275	12.4	962	11.6	23	0.3	6,183	771	284	487	14,458	1,449	23
80-90	51,956	4,493	8.6	586	13.0	12	0.3	3,376	447	153	294	7,869	880	13
90-100	39,605	2,663	6.7	338	12.7	13	0.5	1,991	266	87	179	4,654	517	14
100-250	124,654	4,974	4.0	792	15.9	21	0.4	3,609	554	174	380	8,583	1,172	22
250-500	15,828	552	3.5	127	23.0	4	0.7	374	90	24	66	926	193	4
500 +	6,864	232	3.4	37	15.9	2	0.9	190	30	8	22	422	59	2

**Quintile Distribution**

First 20%	298,899	252,443	84.5	22,109	8.8	638	0.3	18,201	6,696	1,765	4,931	270,644	27,040	645
Second 20%	298,910	217,768	72.9	18,548	8.5	658	0.3	35,503	8,644	2,425	6,219	253,271	24,767	668
Middle 20%	298,920	165,216	55.3	9,600	5.8	310	0.2	46,758	5,489	1,882	3,607	211,974	13,207	321
Fourth 20%	298,903	77,211	25.8	6,234	8.1	203	0.3	42,987	4,065	1,549	2,516	120,198	8,750	204
Next 15%	224,182	17,721	7.9	2,251	12.7	58	0.3	13,217	1,731	608	1,123	30,938	3,374	60
Next 4%	59,783	1,978	3.3	366	18.5	13	0.7	1,404	246	61	185	3,382	551	14
Top 1%	14,945	532	3.6	109	20.5	3	0.6	386	82	23	59	918	168	3

<b>Total</b>	<b>1,494,542</b>	<b>732,869</b>	<b>49.0</b>	<b>59,217</b>	<b>8.1</b>	<b>1,883</b>	<b>0.3</b>	<b>158,456</b>	<b>26,953</b>	<b>8,313</b>	<b>18,640</b>	<b>891,325</b>	<b>77,857</b>	<b>1,915</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**

**2005 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	18,407	6,986	38.0	159,994	22,902	3,739	12,321	3,295	14	-5	-365	9,290	50.5	162,062	17,445
0-5	119,617	14,244	11.9	126,048	8,849	3,693	3,415	925	4,703	994	211	9,713	8.1	109,825	11,307
5-10	129,746	16,709	12.9	184,766	11,058	10,168	6,511	640	12,585	7,325	582	20,791	16.0	204,183	9,821
10-15	126,537	21,706	17.2	261,246	12,036	18,910	13,401	709	18,260	17,029	933	30,020	23.7	313,287	10,436
15-20	123,239	24,766	20.1	314,651	12,705	25,125	23,163	922	18,331	23,501	1,282	33,675	27.3	373,174	11,082
20-25	108,188	25,697	23.8	330,500	12,861	27,723	32,807	1,183	13,975	22,723	1,626	33,281	30.8	370,720	11,139
25-30	93,910	28,197	30.0	371,926	13,190	31,402	46,526	1,482	11,803	23,197	1,965	35,401	37.7	397,812	11,237
30-35	83,307	31,251	37.5	423,977	13,567	34,997	63,032	1,801	10,305	23,459	2,276	37,857	45.4	432,481	11,424
35-40	74,177	33,286	44.9	464,915	13,967	37,429	80,082	2,140	9,279	24,043	2,591	39,703	53.5	457,495	11,523
40-45	65,789	34,588	52.6	512,614	14,821	38,515	95,768	2,487	8,550	24,524	2,868	40,362	61.4	486,256	12,047
45-50	59,184	34,734	58.7	530,223	15,265	38,518	108,337	2,813	7,836	24,785	3,163	40,049	67.7	488,455	12,196
50-60	102,486	68,580	66.9	1,130,715	16,488	74,860	247,542	3,307	14,824	52,427	3,537	77,190	75.3	1,005,899	13,031
60-70	84,432	64,121	75.9	1,148,998	17,919	68,279	271,460	3,976	13,065	53,308	4,080	70,007	82.9	981,452	14,019
70-80	66,616	54,860	82.4	1,057,009	19,267	57,228	268,008	4,683	10,669	48,846	4,578	58,341	87.6	868,967	14,895
80-90	51,956	45,588	87.7	944,304	20,714	46,771	254,017	5,431	8,181	40,898	4,999	47,463	91.4	748,847	15,778
90-100	39,605	35,863	90.6	803,385	22,401	36,430	226,807	6,226	6,077	32,570	5,360	36,942	93.3	619,975	16,782
100-250	124,654	117,475	94.2	3,494,032	29,743	118,138	1,131,499	9,578	20,567	132,609	6,448	119,680	96.0	2,517,213	21,033
250-500	15,828	14,966	94.6	832,030	55,595	15,058	331,913	22,042	3,000	25,178	8,393	15,276	96.5	527,413	34,526
500 +	6,864	6,465	94.2	1,235,377	191,087	6,538	523,570	80,081	1,420	13,681	9,635	6,632	96.6	727,527	109,699

**Quintile Distribution**

First 20%	298,899	42,886	14.3	528,592	12,326	21,458	24,723	1,152	21,432	11,575	540	46,456	15.5	543,654	11,703
Second 20%	298,910	60,079	20.1	755,800	12,580	60,059	56,729	945	42,889	53,774	1,254	81,142	27.1	887,196	10,934
Middle 20%	298,920	109,728	36.7	1,495,524	13,629	122,668	225,858	1,841	37,472	83,965	2,241	133,704	44.7	1,526,165	11,415
Fourth 20%	298,903	197,436	66.1	3,278,968	16,608	214,726	721,133	3,358	42,824	152,722	3,566	221,692	74.2	2,908,437	13,119
Next 15%	224,182	199,006	88.8	4,465,295	22,438	203,405	1,258,215	6,186	35,430	186,655	5,268	206,461	92.1	3,464,772	16,782
Next 4%	59,783	56,877	95.1	2,092,811	36,795	57,004	734,967	12,893	10,417	75,072	7,207	57,805	96.7	1,441,173	24,932
Top 1%	14,945	14,070	94.1	1,709,719	121,515	14,201	718,554	50,599	2,980	27,328	9,171	14,413	96.4	1,021,647	70,884

<b>Total</b>	<b>1,494,542</b>	<b>680,082</b>	<b>45.5</b>	<b>14,326,710</b>	<b>21,066</b>	<b>693,521</b>	<b>3,740,179</b>	<b>5,393</b>	<b>193,444</b>	<b>591,092</b>	<b>3,056</b>	<b>761,673</b>	<b>51.0</b>	<b>11,793,045</b>	<b>15,483</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)**

**2005 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	18,407	25	12	0	8	0	0	0	0	2	3
0-5	119,617	2,929	2,753	123	22	5	3	0	6	6	10
5-10	129,746	16,714	14,311	1,356	726	81	74	0	33	30	85
10-15	126,537	30,148	23,581	3,259	2,228	179	500	10	65	54	259
15-20	123,239	38,861	29,385	3,704	3,562	205	1,385	1	98	91	423
20-25	108,188	38,235	28,814	2,597	4,394	209	1,503	1	119	91	505
25-30	93,910	34,331	26,837	1,402	3,925	238	1,067	0	131	123	609
30-35	83,307	29,764	24,781	464	2,652	182	747	0	148	144	647
35-40	74,177	26,618	23,189	34	1,687	124	562	0	171	161	689
40-45	65,789	24,467	21,640	0	1,146	38	459	0	190	194	799
45-50	59,184	22,712	20,339	0	706	0	426	0	202	199	839
50-60	102,486	41,166	37,313	0	503	0	733	0	452	391	1,775
60-70	84,432	36,458	32,827	0	119	0	589	0	474	484	1,965
70-80	66,616	30,014	26,868	0	15	0	260	0	451	445	1,975
80-90	51,956	24,507	21,649	0	4	0	67	0	408	464	1,914
90-100	39,605	19,365	16,847	0	0	0	18	0	362	475	1,663
100-250	124,654	71,298	53,694	0	0	0	8	0	1,461	4,588	11,548
250-500	15,828	15,215	6,956	0	0	0	0	0	249	3,754	4,256
500 +	6,864	35,565	2,962	0	0	0	0	0	143	23,433	9,027

**Quintile Distribution**

First 20%	298,899	25,951	22,105	2,137	1,179	124	134	2	52	48	150
Second 20%	298,910	90,892	69,136	8,327	8,518	493	2,971	10	235	201	984
Middle 20%	298,920	108,017	88,788	2,477	9,877	625	2,882	0	537	511	2,320
Fourth 20%	298,903	120,463	108,371	0	2,106	19	2,102	0	1,307	1,239	5,318
Next 15%	224,182	108,822	93,880	0	18	0	313	0	1,970	2,684	9,958
Next 4%	59,783	40,138	25,963	0	0	0	0	0	785	4,520	8,870
Top 1%	14,945	44,108	6,516	0	0	0	0	0	275	25,926	11,392

<b>Total</b>	<b>1,494,542</b>	<b>538,392</b>	<b>414,760</b>	<b>12,940</b>	<b>21,699</b>	<b>1,260</b>	<b>8,402</b>	<b>12</b>	<b>5,162</b>	<b>35,127</b>	<b>38,991</b>
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**TABLE I.1: OREGON CREDITS (Detail)**

**2005 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	53	0.3	12	218	2	0.0	0	4	7	0.0	8	1,142
0-5	36,797	30.8	2,753	75	14,143	11.8	123	9	31	0.0	22	724
5-10	89,912	69.3	14,311	159	37,878	29.2	1,356	36	1,321	1.0	726	550
10-15	107,642	85.1	23,581	219	31,976	25.3	3,259	102	3,387	2.7	2,228	658
15-20	112,701	91.4	29,385	261	27,495	22.3	3,704	135	4,220	3.4	3,562	844
20-25	102,104	94.4	28,814	282	25,460	23.5	2,597	102	4,529	4.2	4,394	970
25-30	89,719	95.5	26,837	299	22,445	23.9	1,402	62	4,149	4.4	3,925	946
30-35	80,363	96.5	24,781	308	13,463	16.2	464	34	2,978	3.6	2,652	891
35-40	71,914	96.9	23,189	322	2,883	3.9	34	12	2,263	3.1	1,687	746
40-45	63,966	97.2	21,640	338	0	0.0	0	0	1,438	2.2	1,146	797
45-50	57,792	97.6	20,339	352	0	0.0	0	0	1,169	2.0	706	604
50-60	100,285	97.9	37,313	372	0	0.0	0	0	824	0.8	503	610
60-70	83,064	98.4	32,827	395	0	0.0	0	0	207	0.2	119	576
70-80	65,772	98.7	26,868	408	0	0.0	0	0	28	0.0	15	553
80-90	51,508	99.1	21,649	420	0	0.0	0	0	3	0.0	4	1,482
90-100	39,350	99.4	16,847	428	0	0.0	0	0	0	0.0	0	0
100-250	124,189	99.6	53,694	432	0	0.0	0	0	0	0.0	0	0
250-500	15,757	99.6	6,956	441	0	0.0	0	0	0	0.0	0	0
500 +	6,851	99.8	2,962	432	0	0.0	0	0	0	0.0	0	0

**Quintile Distribution**

First 20%	151,997	50.9	22,105	145	62,576	20.9	2,137	34	2,068	0.7	1,179	570
Second 20%	270,637	90.5	69,136	255	67,743	22.7	8,327	123	10,210	3.4	8,518	834
Middle 20%	287,593	96.2	88,788	309	45,426	15.2	2,477	55	11,067	3.7	9,877	892
Fourth 20%	292,599	97.9	108,371	370	0	0.0	0	0	3,186	1.1	2,106	661
Next 15%	222,414	99.2	93,880	422	0	0.0	0	0	23	0.0	18	784
Next 4%	59,610	99.7	25,963	436	0	0.0	0	0	0	0.0	0	0
Top 1%	14,889	99.6	6,516	438	0	0.0	0	0	0	0.0	0	0

<b>Total</b>	<b>1,299,739</b>	<b>87.0</b>	<b>414,760</b>	<b>319</b>	<b>175,745</b>	<b>11.8</b>	<b>12,940</b>	<b>74</b>	<b>26,554</b>	<b>1.8</b>	<b>21,699</b>	<b>817</b>
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**TABLE I.1 (cont.): OREGON CREDITS (Detail)**

**2005 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	0.0	0	0
0-5	169	0.1	5	27	114	0.1	3	26	3	0.0	0	3
5-10	863	0.7	81	93	715	0.6	74	104	14	0.0	0	11
10-15	1,185	0.9	179	151	2,037	1.6	500	246	124	0.1	10	77
15-20	1,138	0.9	205	180	3,752	3.0	1,385	369	43	0.0	1	30
20-25	1,031	1.0	209	203	4,457	4.1	1,503	337	14	0.0	1	50
25-30	809	0.9	238	294	4,158	4.4	1,067	257	0	0.0	0	0
30-35	707	0.8	182	257	3,742	4.5	747	200	0	0.0	0	0
35-40	468	0.6	124	264	3,376	4.6	562	167	0	0.0	0	0
40-45	265	0.4	38	145	3,240	4.9	459	142	0	0.0	0	0
45-50	0	0.0	0	0	3,334	5.6	426	128	0	0.0	0	0
50-60	0	0.0	0	0	6,375	6.2	733	115	0	0.0	0	0
60-70	0	0.0	0	0	5,583	6.6	589	106	0	0.0	0	0
70-80	0	0.0	0	0	2,567	3.9	260	101	0	0.0	0	0
80-90	0	0.0	0	0	629	1.2	67	107	0	0.0	0	0
90-100	0	0.0	0	0	139	0.4	18	128	0	0.0	0	0
100-250	0	0.0	0	0	63	0.1	8	120	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%	1,322	0.4	124	94	1,160	0.4	134	115	47	0.0	2	33
Second 20%	2,800	0.9	493	176	8,704	2.9	2,971	341	146	0.0	10	69
Middle 20%	2,359	0.8	625	265	13,472	4.5	2,882	214	5	0.0	0	12
Fourth 20%	154	0.1	19	122	17,922	6.0	2,102	117	0	0.0	0	0
Next 15%	0	0.0	0	0	3,019	1.3	313	104	0	0.0	0	0
Next 4%	0	0.0	0	0	4	0.0	0	57	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>6,635</b>	<b>0.4</b>	<b>1,260</b>	<b>190</b>	<b>44,281</b>	<b>3.0</b>	<b>8,402</b>	<b>190</b>	<b>198</b>	<b>0.0</b>	<b>12</b>	<b>59</b>
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**TABLE I.1 (cont.):**

**OREGON CREDITS (Detail)**

**2005 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	2	959	5	0.0	3	689
0-5	230	0.2	6	25	171	0.1	6	34	283	0.2	10	35
5-10	945	0.7	33	35	458	0.4	30	65	1,102	0.8	85	77
10-15	1,574	1.2	65	41	441	0.3	54	123	1,879	1.5	259	138
15-20	2,084	1.7	98	47	506	0.4	91	179	2,332	1.9	423	181
20-25	2,250	2.1	119	53	425	0.4	91	213	2,401	2.2	505	210
25-30	2,389	2.5	131	55	407	0.4	123	303	2,515	2.7	609	242
30-35	2,652	3.2	148	56	430	0.5	144	334	2,533	3.0	647	255
35-40	2,940	4.0	171	58	418	0.6	161	385	2,602	3.5	689	265
40-45	3,214	4.9	190	59	436	0.7	194	444	2,809	4.3	799	285
45-50	3,373	5.7	202	60	404	0.7	199	494	2,805	4.7	839	299
50-60	7,284	7.1	452	62	780	0.8	391	501	5,726	5.6	1,775	310
60-70	7,121	8.4	474	66	773	0.9	484	626	5,725	6.8	1,965	343
70-80	6,410	9.6	451	70	671	1.0	445	664	5,332	8.0	1,975	370
80-90	5,710	11.0	408	72	608	1.2	464	763	4,657	9.0	1,914	411
90-100	4,920	12.4	362	74	487	1.2	475	976	3,866	9.8	1,663	430
100-250	18,735	15.0	1,461	78	2,853	2.3	4,588	1,608	15,635	12.5	11,548	739
250-500	2,900	18.3	249	86	945	6.0	3,754	3,972	2,554	16.1	4,256	1,666
500 +	1,622	23.6	143	88	1,021	14.9	23,433	22,951	1,335	19.4	9,027	6,762

**Quintile Distribution**

First 20%	1,510	0.5	52	35	738	0.2	48	65	1,809	0.6	150	83
Second 20%	4,952	1.7	235	48	1,158	0.4	201	174	5,505	1.8	984	179
Middle 20%	9,518	3.2	537	56	1,475	0.5	511	346	9,129	3.1	2,320	254
Fourth 20%	20,713	6.9	1,307	63	2,340	0.8	1,239	529	16,767	5.6	5,318	317
Next 15%	26,868	12.0	1,970	73	2,934	1.3	2,684	915	21,578	9.6	9,958	461
Next 4%	9,653	16.1	785	81	2,020	3.4	4,520	2,237	8,655	14.5	8,870	1,025
Top 1%	3,139	21.0	275	88	1,571	10.5	25,926	16,503	2,653	17.8	11,392	4,294

<b>Total</b>	<b>76,353</b>	<b>5.1</b>	<b>5,162</b>	<b>68</b>	<b>12,236</b>	<b>0.8</b>	<b>35,127</b>	<b>2,871</b>	<b>66,096</b>	<b>4.4</b>	<b>38,991</b>	<b>590</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: OREGON TOTAL EXEMPTIONS** **2005 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	18,407	28,561	28,036	405	11	427	84	4	2	6	98
0-5	119,617	95,843	93,397	1,941	60	2,061	304	33	5	15	385
5-10	129,746	155,762	152,474	2,496	70	2,636	541	48	5	15	652
10-15	126,537	199,829	196,070	2,612	109	2,830	738	82	9	27	929
15-20	123,239	220,987	217,090	2,547	100	2,747	911	104	10	31	1,150
20-25	108,188	204,689	201,287	2,074	78	2,230	908	99	20	66	1,172
25-30	93,910	185,720	182,900	1,562	64	1,690	914	94	9	28	1,130
30-35	83,307	168,739	166,138	1,417	57	1,531	792	114	15	50	1,070
35-40	74,177	156,155	153,856	1,247	46	1,339	738	92	10	38	960
40-45	65,789	144,960	142,802	1,166	43	1,252	698	89	9	30	906
45-50	59,184	135,401	133,479	918	26	970	711	93	18	55	952
50-60	102,486	247,615	244,190	1,781	55	1,891	1,217	115	28	87	1,534
60-70	84,432	216,680	213,707	1,504	51	1,606	1,111	106	13	44	1,367
70-80	66,616	176,508	174,311	1,091	43	1,177	835	77	10	31	1,020
80-90	51,956	141,682	140,031	814	22	858	641	65	7	22	793
90-100	39,605	110,041	108,904	520	16	552	480	48	3	9	585
100-250	124,654	349,719	346,673	1,438	41	1,520	1,313	88	13	40	1,529
250-500	15,828	45,251	44,941	153	3	159	140	4	*	*	148
500 +	6,864	19,263	19,152	54	0	54	45	6	0	0	57

**Quintile Distribution**

First 20%	298,899	326,158	318,988	5,504	155	5,814	1,094	110	14	42	1,356
Second 20%	298,910	526,146	516,851	6,052	257	6,566	2,148	236	34	109	2,729
Middle 20%	298,920	606,734	597,534	5,095	193	5,481	2,889	345	42	140	3,719
Fourth 20%	298,903	719,126	709,086	5,105	168	5,441	3,616	391	63	201	4,599
Next 15%	224,182	613,916	607,261	3,199	102	3,403	2,708	232	26	80	3,252
Next 4%	59,783	168,932	167,583	665	20	705	544	40	7	22	646
Top 1%	14,945	42,393	42,135	120	*	120	122	7	0	0	136

<b>Total</b>	<b>1,494,542</b>	<b>3,003,405</b>	<b>2,959,438</b>	<b>25,740</b>	<b>895</b>	<b>27,530</b>	<b>13,121</b>	<b>1,361</b>	<b>186</b>	<b>594</b>	<b>16,437</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**

**2005 Full-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Total Personal Exemptions	Number of Personal Exemptions											Ten or More	
			Zero	One	Two	Three	Four	Five	Six	Seven	Eight	Nine	Number of Returns	Number of Exemptions	
Less than zero	18,407	28,036	2,535	8,260	5,202	1,034	873	334	108	39	14	6	2	21	
0-5	119,617	93,397	52,669	49,599	11,411	3,749	1,504	490	130	42	18	5	0	0	
5-10	129,746	152,474	27,915	69,719	20,187	7,470	2,980	1,014	324	89	29	11	8	83	
10-15	126,537	196,070	9,161	70,664	27,375	11,040	5,299	2,063	664	185	55	18	13	144	
15-20	123,239	217,090	2,953	65,431	31,079	12,318	6,983	2,964	1,044	312	95	36	24	263	
20-25	108,188	201,287	1,192	55,760	28,035	11,063	7,203	3,090	1,234	396	148	42	25	268	
25-30	93,910	182,900	654	46,593	24,556	9,791	6,805	3,478	1,373	429	155	44	32	335	
30-35	83,307	166,138	365	39,922	22,883	8,329	6,520	3,335	1,323	398	160	45	27	299	
35-40	74,177	153,856	224	32,752	21,914	7,864	6,338	3,155	1,302	403	147	47	31	325	
40-45	65,789	142,802	141	26,575	20,120	7,472	6,626	3,078	1,130	398	170	49	30	310	
45-50	59,184	133,479	98	21,367	19,296	7,171	6,702	2,937	1,058	371	120	42	22	231	
50-60	102,486	244,190	95	30,269	36,699	13,652	13,490	5,509	1,851	596	213	63	49	513	
60-70	84,432	213,707	58	18,173	33,538	12,595	12,924	4,949	1,523	420	167	53	32	341	
70-80	66,616	174,311	44	10,853	28,154	10,737	11,430	3,846	1,126	278	82	46	20	217	
80-90	51,956	140,031	30	6,769	22,362	8,665	9,812	3,163	818	214	73	28	22	238	
90-100	39,605	108,904	12	4,509	16,777	7,058	7,829	2,540	629	178	45	15	13	136	
100-250	124,654	346,673	60	12,576	53,684	21,448	25,943	8,137	2,104	442	178	57	25	273	
250-500	15,828	44,941	36	1,796	6,468	2,265	3,480	1,342	350	60	23	4	4	44	
500 +	6,864	19,152	3	821	2,992	874	1,407	570	148	36	10	3	0	0	

**Quintile Distribution**

First 20%	298,899	318,988	86,437	145,021	42,926	14,728	6,512	2,239	718	215	68	23	12	124
Second 20%	298,910	516,851	9,768	160,076	73,085	29,050	16,471	6,894	2,469	723	243	80	51	562
Middle 20%	298,920	597,534	1,511	141,740	82,544	31,010	23,438	11,717	4,656	1,474	560	161	109	1,156
Fourth 20%	298,903	709,086	350	89,429	106,531	39,792	38,890	15,935	5,322	1,697	629	203	125	1,314
Next 15%	224,182	607,261	116	28,202	96,157	38,028	42,900	13,762	3,639	903	299	108	68	732
Next 4%	59,783	167,583	39	6,198	25,193	9,986	12,754	4,184	1,092	209	83	33	12	129
Top 1%	14,945	42,135	24	1,742	6,296	2,001	3,183	1,263	343	65	20	6	2	24

<b>Total</b>	<b>1,494,542</b>	<b>2,959,438</b>	<b>98,245</b>	<b>572,408</b>	<b>432,732</b>	<b>164,595</b>	<b>144,148</b>	<b>55,994</b>	<b>18,239</b>	<b>5,286</b>	<b>1,902</b>	<b>614</b>	<b>379</b>	<b>4,041</b>
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**TABLE K: OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (THOUSANDS OF DOLLARS)**

**2005 Full-year 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	18,407	183	5,547	2,401	108	7,880	0	0	0	0	0	0
0-5	119,617	2,998	13,092	835	601	11,553	3	3	4	2	3	4
5-10	129,746	18,291	35,722	1,457	2,819	22,429	4	3	7	3	4	6
10-15	126,537	40,801	59,758	2,834	5,685	29,636	4	3	7	4	4	6
15-20	123,239	68,457	88,959	4,385	8,174	36,206	4	3	7	4	5	8
20-25	108,188	92,265	110,724	5,296	9,165	35,746	5	4	7	5	5	8
25-30	93,910	107,105	123,987	6,124	9,575	34,267	6	3	7	5	5	8
30-35	83,307	120,128	135,941	6,702	9,755	33,176	5	3	7	5	5	10
35-40	74,177	127,547	142,455	7,234	9,974	32,504	5	4	7	4	4	9
40-45	65,789	130,342	144,685	8,249	9,696	32,471	6	3	7	6	4	10
45-50	59,184	134,348	147,631	8,845	9,404	31,610	6	4	6	5	4	9
50-60	102,486	274,809	298,302	18,970	18,369	60,874	11	7	15	11	10	16
60-70	84,432	277,587	293,125	20,841	18,014	54,401	10	6	13	9	8	16
70-80	66,616	264,067	270,536	21,391	17,374	45,234	10	5	11	9	8	15
80-90	51,956	244,011	243,570	21,277	16,414	37,250	8	5	10	10	7	11
90-100	39,605	216,227	210,613	20,462	15,326	30,174	6	3	8	6	5	10
100-250	124,654	1,122,636	912,531	205,607	122,713	118,214	21	12	29	21	18	36
250-500	15,828	395,558	216,540	139,735	69,209	29,925	1	1	2	1	1	2
500 +	6,864	801,182	205,849	564,814	109,107	78,588	0	0	2	1	0	1
<b>Quintile Distribution</b>												
First 20%	298,899	29,127	66,420	5,256	4,695	48,414	8	7	13	6	9	11
Second 20%	298,910	166,877	215,790	10,420	19,262	85,626	11	9	17	11	11	19
Middle 20%	298,920	418,671	475,069	23,849	34,731	118,702	19	12	24	17	16	31
Fourth 20%	298,903	804,361	867,768	56,583	54,184	174,423	33	19	40	30	26	51
Next 15%	224,182	1,208,803	1,162,970	124,784	90,616	169,567	35	20	46	36	29	57
Next 4%	59,783	771,729	541,589	192,903	106,297	69,060	9	5	12	9	8	16
Top 1%	14,945	1,038,975	329,959	653,662	151,698	96,344	1	1	3	1	1	2
<b>Total</b>	<b>1,494,542</b>	<b>4,438,542</b>	<b>3,659,566</b>	<b>1,067,457</b>	<b>461,484</b>	<b>762,137</b>	<b>116</b>	<b>73</b>	<b>156</b>	<b>112</b>	<b>100</b>	<b>186</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.

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

**2005 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	5,119	27.8	5,547	1,084	833	4.5	2,401	2,882
0-5	85,406	71.4	13,092	153	1,666	1.4	835	501
5-10	97,341	75.0	35,722	367	2,892	2.2	1,457	504
10-15	97,267	76.9	59,758	614	4,679	3.7	2,834	606
15-20	100,509	81.6	88,959	885	5,850	4.7	4,385	750
20-25	92,493	85.5	110,724	1,197	6,129	5.7	5,296	864
25-30	81,995	87.3	123,987	1,512	6,013	6.4	6,124	1,019
30-35	74,091	88.9	135,941	1,835	5,801	7.0	6,702	1,155
35-40	66,481	89.6	142,455	2,143	5,780	7.8	7,234	1,251
40-45	59,195	90.0	144,685	2,444	5,811	8.8	8,249	1,420
45-50	53,449	90.3	147,631	2,762	5,600	9.5	8,845	1,579
50-60	93,082	90.8	298,302	3,205	10,771	10.5	18,970	1,761
60-70	77,072	91.3	293,125	3,803	10,127	12.0	20,841	2,058
70-80	61,072	91.7	270,536	4,430	8,994	13.5	21,391	2,378
80-90	47,826	92.1	243,570	5,093	7,706	14.8	21,277	2,761
90-100	36,421	92.0	210,613	5,783	6,424	16.2	20,462	3,185
100-250	110,988	89.0	912,531	8,222	33,981	27.3	205,607	6,051
250-500	12,703	80.3	216,540	17,046	8,467	53.5	139,735	16,503
500 +	5,233	76.2	205,849	39,337	5,002	72.9	564,814	112,918

**Quintile Distribution**

First 20%	211,301	70.7	66,420	314	6,357	2.1	5,256	827
Second 20%	242,792	81.2	215,790	889	13,947	4.7	10,420	747
Middle 20%	264,233	88.4	475,069	1,798	20,995	7.0	23,849	1,136
Fourth 20%	271,225	90.7	867,768	3,199	31,530	10.5	56,583	1,795
Next 15%	205,299	91.6	1,162,970	5,665	37,560	16.8	124,784	3,322
Next 4%	51,279	85.8	541,589	10,562	22,576	37.8	192,903	8,545
Top 1%	11,614	77.7	329,959	28,410	9,561	64.0	653,662	68,367

<b>Total</b>	<b>1,257,743</b>	<b>84.2</b>	<b>3,659,566</b>	<b>2,910</b>	<b>142,526</b>	<b>9.5</b>	<b>1,067,457</b>	<b>7,490</b>
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TABLE K.1 (cont.):

**OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail)**  
**TAX PAID, REFUNDS, AND ZERO BALANCE RETURNS**

2005 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	26	0.1	108	4,146	5,712	31.0	7,880	1,380	12,669	68.8
0-5	9,745	8.1	601	62	83,579	69.9	11,553	138	26,293	22.0
5-10	19,558	15.1	2,819	144	90,827	70.0	22,429	247	19,361	14.9
10-15	23,306	18.4	5,685	244	88,242	69.7	29,636	336	14,989	11.8
15-20	25,935	21.0	8,174	315	87,660	71.1	36,206	413	9,644	7.8
20-25	24,776	22.9	9,165	370	77,763	71.9	35,746	460	5,649	5.2
25-30	22,600	24.1	9,575	424	67,429	71.8	34,267	508	3,881	4.1
30-35	20,598	24.7	9,755	474	59,941	72.0	33,176	553	2,768	3.3
35-40	18,659	25.2	9,974	535	53,391	72.0	32,504	609	2,127	2.9
40-45	16,489	25.1	9,696	588	47,600	72.4	32,471	682	1,700	2.6
45-50	14,741	24.9	9,404	638	43,078	72.8	31,610	734	1,365	2.3
50-60	25,222	24.6	18,369	728	75,091	73.3	60,874	811	2,173	2.1
60-70	21,220	25.1	18,014	849	61,709	73.1	54,401	882	1,503	1.8
70-80	17,604	26.4	17,374	987	48,012	72.1	45,234	942	1,000	1.5
80-90	14,120	27.2	16,414	1,162	37,164	71.5	37,250	1,002	672	1.3
90-100	11,109	28.0	15,326	1,380	28,037	70.8	30,174	1,076	459	1.2
100-250	43,995	35.3	122,713	2,789	79,166	63.5	118,214	1,493	1,493	1.2
250-500	7,808	49.3	69,209	8,864	7,794	49.2	29,925	3,840	226	1.4
500 +	3,457	50.4	109,107	31,561	3,323	48.4	78,588	23,650	84	1.2

**Quintile Distribution**

First 20%	34,645	11.6	4,695	136	201,655	67.5	48,414	240	62,599	20.9
Second 20%	62,068	20.8	19,262	310	212,161	71.0	85,626	404	24,681	8.3
Middle 20%	73,421	24.6	34,731	473	214,872	71.9	118,702	552	10,627	3.6
Fourth 20%	74,405	24.9	54,184	728	218,177	73.0	174,423	799	6,321	2.1
Next 15%	63,794	28.5	90,616	1,420	157,546	70.3	169,567	1,076	2,842	1.3
Next 4%	25,141	42.1	106,297	4,228	33,851	56.6	69,060	2,040	791	1.3
Top 1%	7,494	50.1	151,698	20,243	7,256	48.6	96,344	13,278	195	1.3

<b>Total</b>	<b>340,968</b>	<b>22.8</b>	<b>461,484</b>	<b>1,353</b>	<b>1,045,518</b>	<b>70.0</b>	<b>762,137</b>	<b>729</b>	<b>108,056</b>	<b>7.2</b>
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**TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 2005 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	31	0.2	199	6		24	0.1	67	3
0-5	778	0.7	2,718	3		812	0.7	2,757	3
5-10	903	0.7	3,778	4		938	0.7	3,466	4
10-15	880	0.7	3,964	5		850	0.7	3,327	4
15-20	885	0.7	4,257	5		839	0.7	3,493	4
20-25	954	0.9	5,272	6		833	0.8	3,575	4
25-30	863	0.9	5,703	7		720	0.8	3,343	5
30-35	919	1.1	5,455	6		693	0.8	3,001	4
35-40	876	1.2	5,133	6		713	1.0	3,653	5
40-45	820	1.2	6,077	7		633	1.0	3,149	5
45-50	818	1.4	5,653	7		630	1.1	3,557	6
50-60	1,468	1.4	11,270	8		1,079	1.1	6,715	6
60-70	1,171	1.4	9,911	8		876	1.0	6,263	7
70-80	951	1.4	9,629	10		710	1.1	4,980	7
80-90	862	1.7	8,287	10		614	1.2	4,937	8
90-100	656	1.7	6,481	10		453	1.1	3,092	7
100-250	1,857	1.5	20,577	11		1,303	1.0	11,967	9
250-500	63	0.4	1,303	21		54	0.3	1,253	23
500 +	12	0.2	327	27		11	0.2	246	22

**Quintile Distribution**

First 20%	1,954	0.7	7,680	4		2,011	0.7	7,266	4
Second 20%	2,233	0.7	11,145	5		2,074	0.7	8,515	4
Middle 20%	3,142	1.1	19,455	6		2,521	0.8	11,785	5
Fourth 20%	4,129	1.4	32,528	8		3,107	1.0	19,373	6
Next 15%	3,590	1.6	35,188	10		2,546	1.1	19,856	8
Next 4%	679	1.1	8,771	13		497	0.8	5,174	10
Top 1%	40	0.3	1,227	31		29	0.2	872	30

<b>Total</b>	<b>15,767</b>	<b>1.1</b>	<b>115,994</b>	<b>7</b>		<b>12,785</b>	<b>0.9</b>	<b>72,841</b>	<b>6</b>
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**TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 2005 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	30	0.2	192	6	35	0.2	252	7
0-5	1,167	1.0	4,199	4	736	0.6	2,230	3
5-10	1,371	1.1	6,738	5	849	0.7	2,998	4
10-15	1,332	1.1	6,907	5	882	0.7	4,019	5
15-20	1,337	1.1	6,873	5	910	0.7	4,394	5
20-25	1,314	1.2	7,251	6	913	0.8	4,534	5
25-30	1,193	1.3	7,347	6	850	0.9	4,928	6
30-35	1,144	1.4	6,687	6	867	1.0	4,884	6
35-40	1,117	1.5	6,872	6	812	1.1	4,448	5
40-45	1,004	1.5	6,646	7	790	1.2	5,666	7
45-50	1,004	1.7	6,453	6	817	1.4	4,900	6
50-60	1,868	1.8	14,641	8	1,435	1.4	11,308	8
60-70	1,607	1.9	13,125	8	1,218	1.4	9,422	8
70-80	1,315	2.0	11,325	9	998	1.5	8,503	9
80-90	1,124	2.2	9,983	9	901	1.7	9,768	11
90-100	854	2.2	8,085	9	685	1.7	6,102	9
100-250	2,425	1.9	29,008	12	1,915	1.5	21,172	11
250-500	96	0.6	1,530	16	79	0.5	1,320	17
500 +	15	0.2	2,331	155	16	0.2	1,012	63

**Quintile Distribution**

First 20%	2,917	1.0	13,154	5	1,846	0.6	6,406	3
Second 20%	3,286	1.1	17,231	5	2,241	0.7	10,860	5
Middle 20%	4,086	1.4	24,438	6	3,004	1.0	17,202	6
Fourth 20%	5,333	1.8	40,301	8	4,124	1.4	30,482	7
Next 15%	4,737	2.1	46,330	10	3,731	1.7	35,993	10
Next 4%	906	1.5	11,817	13	718	1.2	9,490	13
Top 1%	52	0.3	2,922	56	44	0.3	1,427	32
<b>Total</b>	<b>21,317</b>	<b>1.4</b>	<b>156,193</b>	<b>7</b>	<b>15,708</b>	<b>1.1</b>	<b>111,860</b>	<b>7</b>

**TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 2005 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	26	0.1	183	7	21	0.1	183	9
0-5	940	0.8	3,380	4	468	0.4	4,130	9
5-10	1,122	0.9	4,433	4	611	0.5	6,073	10
10-15	1,067	0.8	4,445	4	578	0.5	5,792	10
15-20	1,035	0.8	4,564	4	627	0.5	8,387	13
20-25	1,028	1.0	4,612	4	620	0.6	7,715	12
25-30	936	1.0	4,621	5	594	0.6	7,629	13
30-35	893	1.1	4,595	5	578	0.7	9,582	17
35-40	866	1.2	4,413	5	557	0.8	8,625	15
40-45	760	1.2	4,452	6	526	0.8	10,028	19
45-50	798	1.3	4,414	6	500	0.8	9,251	19
50-60	1,416	1.4	9,738	7	873	0.9	16,494	19
60-70	1,177	1.4	8,336	7	771	0.9	16,392	21
70-80	962	1.4	7,518	8	616	0.9	14,677	24
80-90	833	1.6	6,552	8	489	0.9	11,189	23
90-100	619	1.6	5,005	8	411	1.0	10,307	25
100-250	1,778	1.4	17,791	10	1,040	0.8	36,357	35
250-500	75	0.5	1,061	14	52	0.3	1,743	34
500 +	13	0.2	193	15	11	0.2	1,416	129

**Quintile Distribution**

First 20%	2,371	0.8	9,162	4	1,231	0.4	11,487	9
Second 20%	2,583	0.9	11,392	4	1,527	0.5	18,608	12
Middle 20%	3,177	1.1	16,142	5	2,050	0.7	30,768	15
Fourth 20%	4,029	1.3	26,409	7	2,570	0.9	50,588	20
Next 15%	3,482	1.6	29,030	8	2,130	1.0	56,560	27
Next 4%	660	1.1	7,557	11	406	0.7	15,629	38
Top 1%	42	0.3	614	15	29	0.2	2,330	80

**Total**      **16,344**      **1.1**      **100,306**      **6**      **9,943**      **0.7**      **185,970**      **19**

<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)**

**2005 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	18,407	2	1,560	385	1,947	37	1,910	1,511
0-5	119,617	962	41	147	1,149	34	1,115	14,874
5-10	129,746	7,823	4	324	8,151	223	7,928	56,730
10-15	126,537	32,163	27	546	32,736	3,247	29,489	87,969
15-20	123,239	68,876	18	728	69,622	8,759	60,863	83,694
20-25	108,188	111,390	49	1,031	112,471	16,370	96,101	55,512
25-30	93,910	143,200	109	1,214	144,522	21,133	123,389	29,424
30-35	83,307	170,398	57	1,368	171,823	24,163	147,659	9,612
35-40	74,177	189,538	58	1,513	191,109	26,497	164,613	705
40-45	65,789	205,853	63	1,634	207,550	29,282	178,268	0
45-50	59,184	222,184	85	1,597	223,866	31,332	192,534	0
50-60	102,486	474,907	284	3,354	478,545	59,748	418,796	0
60-70	84,432	488,961	527	3,361	492,850	58,965	433,885	0
70-80	66,616	464,073	693	3,132	467,899	50,434	417,465	0
80-90	51,956	430,327	1,085	2,930	434,342	41,433	392,909	0
90-100	39,605	390,385	1,170	2,479	394,035	29,647	364,388	0
100-250	124,654	2,319,860	63,535	11,521	2,394,917	53,684	2,341,233	0
250-500	15,828	1,033,896	86,075	1,178	1,121,149	6,269	1,114,879	0
500 +	6,864	2,179,796	48,449	394	2,228,639	32,123	2,196,516	0

**Quintile Distribution**

First 20%	298,899	13,918	1,611	966	16,496	642	15,854	93,457
Second 20%	298,910	173,231	78	1,914	175,223	22,848	152,376	194,728
Middle 20%	298,920	594,168	253	4,860	599,281	85,120	514,160	51,845
Fourth 20%	298,903	1,377,559	967	9,736	1,388,262	176,024	1,212,238	0
Next 15%	224,182	2,225,663	10,031	14,284	2,249,978	159,504	2,090,474	0
Next 4%	59,783	1,730,110	89,804	6,174	1,826,089	13,029	1,813,060	0
Top 1%	14,945	2,819,944	101,146	900	2,921,990	36,213	2,885,777	0

<b>Total</b>	<b>1,494,542</b>	<b>8,934,594</b>	<b>203,889</b>	<b>38,835</b>	<b>9,177,318</b>	<b>493,379</b>	<b>8,683,939</b>	<b>340,031</b>
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**TABLE L.1: FEDERAL TAXES AND CREDITS (Detail)**

**2005 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	15	0.1	2	143	72	0.4	1,560	21,662	406	2.2	385	949	466	2.5	1,910	4,099
0-5	8,282	6.9	962	116	14	0.0	41	2,906	710	0.6	147	206	8,752	7.3	1,115	127
5-10	46,765	36.0	7,823	167	20	0.0	4	212	1,235	1.0	324	262	46,151	35.6	7,928	172
10-15	77,771	61.5	32,163	414	36	0.0	27	757	1,850	1.5	546	295	70,739	55.9	29,489	417
15-20	89,912	73.0	68,876	766	22	0.0	18	831	2,315	1.9	728	314	74,428	60.4	60,863	818
20-25	95,229	88.0	111,390	1,170	27	0.0	49	1,831	2,697	2.5	1,031	382	76,053	70.3	96,101	1,264
25-30	87,829	93.5	143,200	1,630	31	0.0	109	3,502	2,798	3.0	1,214	434	70,773	75.4	123,389	1,743
30-35	80,601	96.8	170,398	2,114	29	0.0	57	1,966	2,891	3.5	1,368	473	67,784	81.4	147,659	2,178
35-40	72,757	98.1	189,538	2,605	33	0.0	58	1,749	2,790	3.8	1,513	542	62,506	84.3	164,613	2,634
40-45	64,965	98.7	205,853	3,169	60	0.1	63	1,049	2,708	4.1	1,634	603	57,052	86.7	178,268	3,125
45-50	58,674	99.1	222,184	3,787	67	0.1	85	1,262	2,650	4.5	1,597	602	53,213	89.9	192,534	3,618
50-60	101,837	99.4	474,907	4,663	231	0.2	284	1,229	4,733	4.6	3,354	709	95,921	93.6	418,796	4,366
60-70	84,103	99.6	488,961	5,814	335	0.4	527	1,573	4,168	4.9	3,361	806	81,532	96.6	433,885	5,322
70-80	66,432	99.7	464,073	6,986	398	0.6	693	1,742	3,565	5.4	3,132	879	65,480	98.3	417,465	6,375
80-90	51,851	99.8	430,327	8,299	511	1.0	1,085	2,124	2,717	5.2	2,930	1,078	51,403	98.9	392,909	7,644
90-100	39,547	99.9	390,385	9,871	715	1.8	1,170	1,637	2,102	5.3	2,479	1,179	39,376	99.4	364,388	9,254
100-250	124,477	99.9	2,319,860	18,637	26,514	21.3	63,535	2,396	6,276	5.0	11,521	1,836	124,318	99.7	2,341,233	18,833
250-500	15,800	99.8	1,033,896	65,436	13,636	86.2	86,075	6,312	453	2.9	1,178	2,601	15,811	99.9	1,114,879	70,513
500 +	6,843	99.7	2,179,796	318,544	2,965	43.2	48,449	16,340	149	2.2	394	2,647	6,850	99.8	2,196,516	320,659

**Quintile Distribution**

First 20%	73,809	24.7	13,918	189	118	0.0	1,611	13,655	2,758	0.9	966	350	73,132	24.5	15,854	217
Second 20%	218,667	73.2	173,231	792	64	0.0	78	1,212	5,728	1.9	1,914	334	182,890	61.2	152,376	833
Middle 20%	285,991	95.7	594,168	2,078	123	0.0	253	2,053	9,993	3.3	4,860	486	238,161	79.7	514,160	2,159
Fourth 20%	296,866	99.3	1,377,559	4,640	707	0.2	967	1,367	13,824	4.6	9,736	704	277,673	92.9	1,212,238	4,366
Next 15%	223,746	99.8	2,225,663	9,947	5,998	2.7	10,031	1,672	11,820	5.3	14,284	1,208	222,122	99.1	2,090,474	9,411
Next 4%	59,703	99.9	1,730,110	28,979	28,730	48.1	89,804	3,126	2,728	4.6	6,174	2,263	59,709	99.9	1,813,060	30,365
Top 1%	14,908	99.8	2,819,944	189,156	9,976	66.8	101,146	10,139	362	2.4	900	2,487	14,921	99.8	2,885,777	193,404

<b>Total</b>	<b>1,173,690</b>	<b>78.5</b>	<b>8,934,594</b>	<b>7,612</b>	<b>45,716</b>	<b>3.1</b>	<b>203,889</b>	<b>4,460</b>	<b>47,213</b>	<b>3.2</b>	<b>38,835</b>	<b>823</b>	<b>1,068,608</b>	<b>71.5</b>	<b>8,683,939</b>	<b>8,126</b>
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**TABLE L.1 (cont.): FEDERAL TAXES AND CREDITS (Detail) 2005 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	*	*	*	*	*	*	*	*	28	0.2	18	659
0-5	0	0.0	0	0	3	0.0	1	196	4	0.0	0	54
5-10	7	0.0	3	363	48	0.0	2	38	94	0.1	8	82
10-15	607	0.5	56	93	405	0.3	74	184	2,229	1.8	285	128
15-20	3,069	2.5	863	281	221	0.2	19	85	9,853	8.0	2,689	273
20-25	4,348	4.0	2,015	463	61	0.1	8	127	15,885	14.7	7,242	456
25-30	4,241	4.5	2,234	527	0	0.0	0	0	17,432	18.6	11,438	656
30-35	3,856	4.6	2,055	533	0	0.0	0	0	18,116	21.7	15,038	830
35-40	3,474	4.7	1,679	483	0	0.0	0	0	17,617	23.7	17,913	1,017
40-45	3,326	5.1	1,453	437	0	0.0	0	0	17,212	26.2	20,826	1,210
45-50	3,419	5.8	1,457	426	0	0.0	0	0	16,790	28.4	22,840	1,360
50-60	6,544	6.4	2,864	438	0	0.0	0	0	30,539	29.8	48,406	1,585
60-70	6,342	7.5	2,922	461	0	0.0	0	0	27,507	32.6	46,701	1,698
70-80	5,519	8.3	2,559	464	0	0.0	0	0	22,487	33.8	38,839	1,727
80-90	4,461	8.6	2,079	466	0	0.0	0	0	18,018	34.7	30,996	1,720
90-100	3,382	8.5	1,616	478	0	0.0	0	0	13,784	34.8	23,888	1,733
100-250	10,100	8.1	4,648	460	0	0.0	0	0	27,111	21.7	38,013	1,402
250-500	936	5.9	443	473	0	0.0	0	0	0	0.0	0	0
500 +	214	3.1	114	533	0	0.0	0	0	0	0.0	0	0

**Quintile Distribution**

First 20%	14	0.0	3	220	169	0.1	15	89	196	0.1	38	193
Second 20%	6,791	2.3	2,316	341	548	0.2	88	160	23,015	7.7	7,693	334
Middle 20%	13,808	4.6	7,042	510	21	0.0	1	42	63,066	21.1	52,607	834
Fourth 20%	19,162	6.4	8,495	443	0	0.0	0	0	89,233	29.9	136,851	1,534
Next 15%	19,035	8.5	8,901	468	0	0.0	0	0	75,701	33.8	125,358	1,656
Next 4%	4,374	7.3	1,973	451	0	0.0	0	0	3,495	5.8	2,595	742
Top 1%	661	4.4	330	499	0	0.0	0	0	0	0.0	0	0

<b>Total</b>	<b>63,845</b>	<b>4.3</b>	<b>29,059</b>	<b>455</b>	<b>738</b>	<b>0.0</b>	<b>103</b>	<b>140</b>	<b>254,706</b>	<b>17.0</b>	<b>325,141</b>	<b>1,277</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)**

**2005 Full-year returns**

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

**AGI Category Distribution**

AGI Level (\$000)	Federal Education Credit				Federal Adoption Credit				Federal Foreign Tax Credit			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	5	0.0	9	1,772	*	*	*	*	5	0.0	0	75
0-5	59	0.0	7	126	0	0.0	0	0	1,247	1.0	25	20
5-10	1,227	0.9	153	124	0	0.0	0	0	893	0.7	24	26
10-15	5,983	4.7	2,069	346	0	0.0	0	0	1,387	1.1	51	37
15-20	6,558	5.3	3,860	589	7	0.0	4	634	1,639	1.3	70	42
20-25	6,023	5.6	3,968	659	19	0.0	11	592	2,001	1.8	90	45
25-30	5,328	5.7	3,630	681	41	0.0	25	619	2,140	2.3	106	49
30-35	5,063	6.1	3,739	739	50	0.1	51	1,026	2,140	2.6	119	56
35-40	5,024	6.8	3,994	795	65	0.1	79	1,223	2,261	3.0	141	62
40-45	4,762	7.2	4,005	841	95	0.1	134	1,406	2,283	3.5	144	63
45-50	4,256	7.2	3,587	843	98	0.2	198	2,017	2,334	3.9	178	76
50-60	7,463	7.3	6,859	919	232	0.2	619	2,669	4,730	4.6	403	85
60-70	7,744	9.2	7,483	966	205	0.2	697	3,402	4,688	5.6	457	98
70-80	7,169	10.8	7,218	1,007	178	0.3	730	4,101	4,394	6.6	443	101
80-90	5,850	11.3	6,693	1,144	126	0.2	596	4,728	4,133	8.0	444	107
90-100	2,948	7.4	2,586	877	90	0.2	488	5,420	3,499	8.8	459	131
100-250	599	0.5	146	244	241	0.2	1,752	7,269	18,635	14.9	4,411	237
250-500	0	0.0	0	0	3	0.0	32	10,670	4,807	30.4	3,066	638
500 +	0	0.0	0	0	*	*	*	*	3,123	45.5	15,280	4,893

**Quintile Distribution**

First 20%	2,455	0.8	416	170	*	*	*	*	5	0.0	0	75
Second 20%	15,829	5.3	8,615	544	18	0.0	12	682	1,247	0.4	25	20
Middle 20%	18,359	6.1	13,520	736	189	0.1	192	1,017	893	0.3	24	26
Fourth 20%	23,492	7.9	21,441	913	625	0.2	1,688	2,701	1,387	0.5	51	37
Next 15%	15,926	7.1	16,015	1,006	531	0.2	2,896	5,454	1,639	0.7	70	42
Next 4%	0	0.0	0	0	87	0.1	629	7,228	2,001	3.3	90	45
Top 1%	0	0.0	0	0	*	*	*	*	2,140	14.3	106	49

<b>Total</b>	<b>76,061</b>	<b>5.1</b>	<b>60,007</b>	<b>789</b>	<b>1,450</b>	<b>0.1</b>	<b>5,417</b>	<b>3,736</b>	<b>66,339</b>	<b>4.4</b>	<b>25,912</b>	<b>391</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) 2005 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	6	0.0	4	726	0	0.0	0	0	0	0.0	0	0
0-5	0	0.0	0	0	0	0.0	0	0	13	0.0	1	43
5-10	440	0.3	34	77	2	0.0	0	55	24	0.0	2	102
10-15	2,677	2.1	699	261	5	0.0	1	292	59	0.0	11	181
15-20	7,095	5.8	1,214	171	16	0.0	6	375	95	0.1	36	380
20-25	12,531	11.6	2,961	236	19	0.0	13	679	107	0.1	61	567
25-30	8,203	8.7	3,582	437	32	0.0	23	728	139	0.1	94	680
30-35	8,991	10.8	3,020	336	45	0.1	29	640	138	0.2	112	814
35-40	8,453	11.4	2,497	295	47	0.1	35	748	177	0.2	157	889
40-45	8,397	12.8	2,474	295	47	0.1	34	728	199	0.3	213	1,069
45-50	9,538	16.1	2,776	291	41	0.1	41	998	214	0.4	255	1,193
50-60	*	*	*	*	58	0.1	55	941	397	0.4	542	1,366
60-70	0	0.0	0	0	55	0.1	59	1,071	462	0.5	645	1,397
70-80	0	0.0	0	0	32	0.0	33	1,026	454	0.7	613	1,349
80-90	0	0.0	0	0	18	0.0	14	801	438	0.8	611	1,396
90-100	0	0.0	0	0	11	0.0	10	935	407	1.0	600	1,474
100-250	0	0.0	0	0	16	0.0	10	648	2,772	2.2	4,704	1,697
250-500	0	0.0	0	0	*	*	*	*	498	3.1	2,748	5,518
500 +	0	0.0	0	0	0	0.0	0	0	1,074	15.6	16,709	15,557

**Quintile Distribution**

First 20%	854	0.3	106	124	3	0.0	0	90	47	0.0	4	77
Second 20%	17,993	6.0	3,850	214	30	0.0	13	441	222	0.1	88	396
Middle 20%	31,883	10.7	10,763	338	151	0.1	107	712	558	0.2	458	820
Fourth 20%	15,601	5.2	4,542	291	186	0.1	177	952	1,243	0.4	1,650	1,327
Next 15%	0	0.0	0	0	69	0.0	64	924	2,431	1.1	3,524	1,450
Next 4%	0	0.0	0	0	5	0.0	2	482	1,800	3.0	3,826	2,126
Top 1%	0	0.0	0	0	0	0.0	0	0	1,366	9.1	18,565	13,591

<b>Total</b>	<b>66,331</b>	<b>4.4</b>	<b>19,261</b>	<b>290</b>	<b>444</b>	<b>0.0</b>	<b>364</b>	<b>820</b>	<b>7,667</b>	<b>0.5</b>	<b>28,115</b>	<b>3,667</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)**

**2005 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	39	0.2	37	946	2,483	13.5	1,511	608
0-5	1,315	1.1	34	26	25,993	21.7	14,874	572
5-10	2,670	2.1	223	84	42,219	32.5	56,730	1,344
10-15	13,034	10.3	3,247	249	34,627	27.4	87,969	2,540
15-20	26,492	21.5	8,759	331	28,263	22.9	83,694	2,961
20-25	35,380	32.7	16,370	463	26,127	24.1	55,512	2,125
25-30	30,227	32.2	21,133	699	23,024	24.5	29,424	1,278
30-35	29,248	35.1	24,163	826	13,924	16.7	9,612	690
35-40	27,906	37.6	26,497	949	3,085	4.2	705	229
40-45	26,672	40.5	29,282	1,098	0	0.0	0	0
45-50	25,846	43.7	31,332	1,212	0	0.0	0	0
50-60	39,714	38.8	59,748	1,504	0	0.0	0	0
60-70	36,354	43.1	58,965	1,622	0	0.0	0	0
70-80	30,464	45.7	50,434	1,656	0	0.0	0	0
80-90	24,836	47.8	41,433	1,668	0	0.0	0	0
90-100	18,512	46.7	29,647	1,602	0	0.0	0	0
100-250	48,673	39.0	53,684	1,103	0	0.0	0	0
250-500	5,828	36.8	6,269	1,076	0	0.0	0	0
500 +	3,798	55.3	32,123	8,458	0	0.0	0	0

**Quintile Distribution**

First 20%	6,075	2.0	642	106	82,156	27.5	93,457	1,138
Second 20%	62,635	21.0	22,848	365	70,791	23.7	194,728	2,751
Middle 20%	105,397	35.3	85,120	808	46,798	15.7	51,845	1,108
Fourth 20%	123,753	41.4	176,024	1,422	0	0.0	0	0
Next 15%	102,491	45.7	159,504	1,556	0	0.0	0	0
Next 4%	19,673	32.9	13,029	662	0	0.0	0	0
Top 1%	6,984	46.7	36,213	5,185	0	0.0	0	0

<b>Total</b>	<b>427,008</b>	<b>28.6</b>	<b>493,379</b>	<b>1,155</b>	<b>199,745</b>	<b>13.4</b>	<b>340,031</b>	<b>1,702</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), family size, and age are provided.



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

**2005 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	9,117	10,121	-169,252	3,377	59	1,640	20,084	293	23	4	19
0-5	109,904	80,639	294,513	977	723	4,622	208,737	114,115	5,820	2,871	2,959
5-10	108,955	124,824	808,153	776	7,113	14,170	237,224	553,109	32,708	15,480	17,878
10-15	96,517	150,254	1,204,434	688	25,064	34,858	227,789	922,025	62,186	26,100	38,037
15-20	89,564	159,232	1,562,113	790	49,913	56,366	218,465	1,244,875	89,747	31,492	61,005
20-25	74,907	139,719	1,678,520	930	74,692	55,038	184,019	1,370,866	104,193	28,436	77,965
25-30	58,509	113,638	1,602,781	561	87,039	50,385	146,268	1,323,414	103,826	22,305	82,580
30-35	45,450	90,148	1,471,911	677	91,860	47,156	115,916	1,220,663	97,821	16,434	81,779
35-40	34,474	71,108	1,288,371	481	88,223	44,857	91,064	1,067,062	86,648	12,248	74,504
40-45	25,427	55,060	1,077,617	619	75,445	42,216	70,242	892,329	73,143	9,310	63,866
45-50	19,135	42,753	906,841	544	62,697	38,859	55,089	752,136	62,103	7,154	54,963
50-60	25,296	59,535	1,379,018	642	93,991	66,668	77,169	1,143,912	95,209	9,749	85,465
60-70	14,425	35,259	931,025	729	59,310	48,544	46,409	778,518	65,440	5,759	59,681
70-80	8,275	20,515	616,686	482	35,974	36,007	27,523	518,360	43,941	3,372	40,570
80-90	4,493	11,036	379,838	332	19,884	20,672	15,032	324,780	27,753	1,887	25,865
90-100	2,663	6,481	251,764	234	11,864	13,468	8,912	217,919	18,736	1,191	17,545
100-250	4,974	11,579	670,360	1,136	22,229	28,551	16,652	604,268	52,768	2,482	50,285
250-500	552	1,231	188,613	532	2,468	4,713	1,861	180,110	16,034	548	15,486
500 +	232	566	263,208	1,158	1,040	2,311	817	260,199	23,338	949	22,390

**Quintile Distribution**

First 20%	146,579	117,391	279,027	4,573	1,499	8,235	286,189	208,859	11,068	5,543	5,543
Second 20%	146,559	196,866	1,414,259	1,041	20,846	32,544	332,792	1,033,835	65,624	29,260	38,168
Middle 20%	146,581	258,040	2,540,128	1,343	82,364	89,297	356,221	2,024,290	146,199	50,693	99,836
Fourth 20%	146,576	282,781	3,990,542	1,728	217,015	127,098	366,097	3,291,637	258,051	55,206	205,668
Next 15%	109,931	239,524	4,819,597	2,346	330,979	196,645	307,527	3,994,961	328,201	40,484	287,917
Next 4%	29,315	71,917	2,089,230	1,699	124,159	113,775	95,872	1,759,217	148,827	11,887	136,941
Top 1%	7,328	17,179	1,273,733	2,935	32,725	43,509	24,575	1,176,153	103,467	4,699	98,768

<b>Total</b>	<b>732,869</b>	<b>1,183,698</b>	<b>16,406,515</b>	<b>15,665</b>	<b>809,586</b>	<b>611,102</b>	<b>1,769,272</b>	<b>13,488,951</b>	<b>1,061,437</b>	<b>197,772</b>	<b>872,842</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**2005 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	9,117	1.1	-18,564	370	6	180	2,203	32	3	0	2	0.0	6.5
0-5	109,904	0.7	2,680	9	7	42	1,899	1,038	53	26	27	1.0	2.6
5-10	108,955	1.1	7,417	7	65	130	2,177	5,077	300	142	164	2.2	3.2
10-15	96,517	1.6	12,479	7	260	361	2,360	9,553	644	270	394	3.2	4.1
15-20	89,564	1.8	17,441	9	557	629	2,439	13,899	1,002	352	681	3.9	4.9
20-25	74,907	1.9	22,408	12	997	735	2,457	18,301	1,391	380	1,041	4.6	5.7
25-30	58,509	1.9	27,394	10	1,488	861	2,500	22,619	1,775	381	1,411	5.2	6.2
30-35	45,450	2.0	32,385	15	2,021	1,038	2,550	26,857	2,152	362	1,799	5.6	6.7
35-40	34,474	2.1	37,372	14	2,559	1,301	2,642	30,953	2,513	355	2,161	5.8	7.0
40-45	25,427	2.2	42,381	24	2,967	1,660	2,763	35,094	2,877	366	2,512	5.9	7.2
45-50	19,135	2.2	47,392	28	3,277	2,031	2,879	39,307	3,246	374	2,872	6.1	7.3
50-60	25,296	2.4	54,515	25	3,716	2,636	3,051	45,221	3,764	385	3,379	6.2	7.5
60-70	14,425	2.4	64,543	51	4,112	3,365	3,217	53,970	4,537	399	4,137	6.4	7.7
70-80	8,275	2.5	74,524	58	4,347	4,351	3,326	62,642	5,310	408	4,903	6.6	7.8
80-90	4,493	2.5	84,540	74	4,426	4,601	3,346	72,286	6,177	420	5,757	6.8	8.0
90-100	2,663	2.4	94,542	88	4,455	5,058	3,347	81,832	7,036	447	6,588	7.0	8.1
100-250	4,974	2.3	134,773	228	4,469	5,740	3,348	121,485	10,609	499	10,110	7.5	8.3
250-500	552	2.2	341,691	963	4,472	8,539	3,371	326,286	29,047	993	28,054	8.2	8.6
500 +	232	2.4	1,134,519	4,991	4,481	9,959	3,524	1,121,547	100,596	4,088	96,508	8.5	8.6

**Quintile Distribution**

First 20%	146,579	0.8	1,904	31	10	56	1,953	1,425	76	38	38	2.0	2.7
Second 20%	146,559	1.3	9,650	7	142	222	2,271	7,054	448	200	260	2.7	3.7
Middle 20%	146,581	1.8	17,329	9	562	609	2,430	13,810	997	346	681	3.9	4.9
Fourth 20%	146,576	1.9	27,225	12	1,481	867	2,498	22,457	1,761	377	1,403	5.2	6.2
Next 15%	109,931	2.2	43,842	21	3,011	1,789	2,798	36,341	2,986	368	2,619	6.0	7.2
Next 4%	29,315	2.5	71,268	58	4,235	3,881	3,270	60,011	5,077	406	4,671	6.6	7.8
Top 1%	7,328	2.3	173,817	401	4,466	5,937	3,354	160,501	14,119	641	13,478	7.8	8.4

<b>Total</b>	<b>732,869</b>	<b>1.6</b>	<b>22,387</b>	<b>21</b>	<b>1,105</b>	<b>834</b>	<b>2,414</b>	<b>18,406</b>	<b>1,448</b>	<b>270</b>	<b>1,191</b>	<b>5.3</b>	<b>6.5</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**2005 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	9,290	18,440	-764,763	14,053	425	19,185	162,062	2,053	177	21	164
0-5	9,713	15,204	25,912	1,749	81	2,642	109,825	1,396	85	58	39
5-10	20,791	30,938	161,060	2,372	260	6,978	204,183	28,217	1,574	1,234	413
10-15	30,020	49,575	378,138	3,439	2,974	19,399	313,287	109,499	6,602	4,048	2,764
15-20	33,675	61,755	589,628	3,399	8,781	37,177	373,174	223,440	14,425	7,368	7,451
20-25	33,281	64,970	749,130	3,614	18,825	54,612	370,720	341,587	23,482	9,800	14,300
25-30	35,401	72,082	974,939	3,687	33,308	78,966	397,812	495,934	35,925	12,026	24,525
30-35	37,857	78,591	1,231,129	3,892	52,235	98,144	432,481	678,561	51,166	13,330	38,349
35-40	39,703	85,047	1,489,800	3,857	71,735	115,876	457,495	866,946	67,129	14,369	53,043
40-45	40,362	89,900	1,714,743	4,139	90,232	132,116	486,256	1,032,044	81,483	15,156	66,476
45-50	40,049	92,648	1,902,439	4,454	105,701	141,195	488,455	1,184,317	94,879	15,558	79,385
50-60	77,190	188,080	4,241,669	8,611	243,077	312,636	1,005,899	2,715,052	220,723	31,417	189,344
60-70	70,007	181,421	4,541,105	8,395	253,211	322,139	981,452	3,014,247	248,597	30,698	217,906
70-80	58,341	155,993	4,366,208	7,646	232,458	285,804	868,967	2,997,518	250,140	26,642	223,498
80-90	47,463	130,646	4,026,333	7,049	200,282	234,320	748,847	2,856,973	240,765	22,620	218,145
90-100	36,942	103,560	3,501,348	6,223	160,937	178,030	619,975	2,552,670	216,857	18,174	198,682
100-250	119,680	338,140	16,764,728	41,738	532,532	619,379	2,517,213	13,148,112	1,141,167	68,816	1,072,351
250-500	15,276	44,020	5,114,824	21,496	68,366	96,621	527,413	4,445,494	394,739	14,667	380,072
500 +	6,632	18,697	9,852,164	73,453	29,619	108,520	727,527	9,063,206	813,409	34,617	778,792

**Quintile Distribution**

First 20%	152,336	272,232	1,545,916	30,224	44,463	172,330	1,705,994	908,499	60,816	27,709	34,715
Second 20%	152,335	327,479	5,673,191	15,551	271,079	440,806	1,778,193	3,285,149	254,284	55,292	200,300
Middle 20%	152,333	375,460	8,623,834	17,070	488,649	631,808	2,004,416	5,563,280	453,578	62,993	390,663
Fourth 20%	152,335	413,352	12,228,790	21,078	623,238	742,084	2,347,917	8,566,431	719,154	71,100	648,055
Next 15%	114,251	322,429	14,376,435	33,344	507,234	578,646	2,267,379	11,066,955	955,789	62,401	893,388
Next 4%	30,467	87,244	8,089,932	30,290	136,346	182,962	920,668	6,883,109	608,783	25,395	583,389
Top 1%	7,616	21,511	10,322,437	75,713	34,031	115,105	768,478	9,483,843	850,921	35,730	815,191

<b>Total</b>	<b>761,673</b>	<b>1,819,707</b>	<b>60,860,535</b>	<b>223,269</b>	<b>2,105,040</b>	<b>2,863,741</b>	<b>11,793,044</b>	<b>45,757,266</b>	<b>3,903,324</b>	<b>340,620</b>	<b>3,565,700</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**2005 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	9,290	2.0	-82,321	1,513	46	2,065	17,445	221	19	2	18	0.0	8.0
0-5	9,713	1.6	2,668	180	8	272	11,307	144	9	6	4	0.1	2.8
5-10	20,791	1.5	7,747	114	13	336	9,821	1,357	76	59	20	0.3	1.5
10-15	30,020	1.7	12,596	115	99	646	10,436	3,648	220	135	92	0.7	2.5
15-20	33,675	1.8	17,509	101	261	1,104	11,082	6,635	428	219	221	1.3	3.3
20-25	33,281	2.0	22,509	109	566	1,641	11,139	10,264	706	294	430	1.9	4.2
25-30	35,401	2.0	27,540	104	941	2,231	11,237	14,009	1,015	340	693	2.5	4.9
30-35	37,857	2.1	32,521	103	1,380	2,593	11,424	17,924	1,352	352	1,013	3.1	5.7
35-40	39,703	2.1	37,524	97	1,807	2,919	11,523	21,836	1,691	362	1,336	3.6	6.1
40-45	40,362	2.2	42,484	103	2,236	3,273	12,047	25,570	2,019	376	1,647	3.9	6.4
45-50	40,049	2.3	47,503	111	2,639	3,526	12,196	29,572	2,369	389	1,982	4.2	6.7
50-60	77,190	2.4	54,951	112	3,149	4,050	13,032	35,174	2,860	407	2,453	4.5	7.0
60-70	70,007	2.6	64,866	120	3,617	4,602	14,019	43,056	3,551	439	3,113	4.8	7.2
70-80	58,341	2.7	74,839	131	3,985	4,899	14,895	51,379	4,288	457	3,831	5.1	7.5
80-90	47,463	2.8	84,831	149	4,220	4,937	15,778	60,194	5,073	477	4,596	5.4	7.6
90-100	36,942	2.8	94,780	169	4,357	4,819	16,782	69,099	5,870	492	5,378	5.7	7.8
100-250	119,680	2.8	140,080	349	4,450	5,175	21,033	109,861	9,535	575	8,960	6.4	8.2
250-500	15,276	2.9	334,827	1,407	4,475	6,325	34,526	291,012	25,841	960	24,880	7.4	8.5
500 +	6,632	2.8	1,485,550	11,076	4,466	16,363	109,700	1,366,587	122,649	5,220	117,430	7.9	8.6

**Quintile Distribution**

First 20%	152,336	1.8	10,148	198	292	1,131	11,199	5,964	399	182	228	2.2	3.8
Second 20%	152,335	2.1	37,242	102	1,780	2,894	11,673	21,565	1,669	363	1,315	3.5	6.1
Middle 20%	152,333	2.5	56,612	112	3,208	4,148	13,158	36,521	2,978	414	2,565	4.5	7.0
Fourth 20%	152,335	2.7	80,276	138	4,091	4,871	15,413	56,234	4,721	467	4,254	5.3	7.6
Next 15%	114,251	2.8	125,832	292	4,440	5,065	19,846	96,865	8,366	546	7,820	6.2	8.1
Next 4%	30,467	2.9	265,531	994	4,475	6,005	30,219	225,920	19,982	834	19,148	7.2	8.5
Top 1%	7,616	2.8	1,355,362	9,941	4,468	15,114	100,903	1,245,253	111,728	4,692	107,037	7.9	8.6

<b>Total</b>	<b>761,673</b>	<b>2.4</b>	<b>79,904</b>	<b>293</b>	<b>2,764</b>	<b>3,760</b>	<b>15,483</b>	<b>60,075</b>	<b>5,125</b>	<b>447</b>	<b>4,681</b>	<b>5.9</b>	<b>7.8</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**2005 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	10,506	8,306	-247,819	5,900	128	2,703	60,841	515	42	6	35
0-5	102,960	54,917	274,058	1,618	740	4,510	225,223	108,642	5,543	2,583	2,959
5-10	98,639	76,819	729,836	2,127	7,156	16,288	277,218	471,480	28,553	10,644	17,981
10-15	80,150	76,109	997,412	2,495	27,074	40,877	275,165	691,497	48,854	11,496	37,505
15-20	68,172	69,433	1,187,945	2,405	54,816	59,302	247,427	855,540	65,246	10,813	54,560
20-25	56,420	58,352	1,265,023	2,303	82,111	58,302	212,920	931,307	73,846	9,154	64,747
25-30	46,513	48,181	1,275,535	2,257	99,239	60,999	202,379	930,422	75,453	7,652	67,825
30-35	39,645	41,177	1,285,320	2,373	110,305	60,778	201,308	931,379	76,713	6,589	70,130
35-40	32,315	33,631	1,209,229	2,153	110,122	61,854	184,904	863,021	71,855	5,431	66,425
40-45	26,252	27,411	1,113,257	2,290	101,711	64,559	177,882	778,572	65,343	4,536	60,807
45-50	21,219	22,126	1,005,943	2,273	87,420	64,545	165,735	696,656	58,872	3,771	55,101
50-60	29,965	31,397	1,635,425	4,118	128,723	113,942	274,975	1,131,100	96,387	5,500	90,888
60-70	17,943	18,860	1,158,229	3,271	78,528	76,994	194,570	816,696	70,246	3,510	66,735
70-80	10,694	11,180	797,280	2,340	47,150	51,293	131,034	573,404	49,659	2,168	47,490
80-90	6,674	6,986	564,996	1,883	29,578	34,400	87,295	417,144	36,322	1,515	34,806
90-100	4,485	4,739	424,502	1,836	19,941	25,020	64,636	318,074	27,804	1,037	26,767
100-250	12,454	13,150	1,752,839	9,054	55,521	83,827	239,108	1,387,445	122,589	4,179	118,410
250-500	1,748	1,793	586,595	3,836	7,826	15,314	55,589	511,870	45,745	1,238	44,507
500 +	779	811	1,097,592	11,023	3,476	16,847	112,788	975,972	87,702	6,159	81,543

**Quintile Distribution**

First 20%	133,510	76,658	135,722	7,834	1,373	8,969	333,991	175,429	9,259	4,326	4,934
Second 20%	133,503	114,556	1,259,859	3,560	22,101	38,721	415,011	844,659	55,323	16,547	38,932
Middle 20%	133,510	135,750	2,415,425	4,755	120,940	116,181	485,731	1,748,132	134,235	21,132	113,333
Fourth 20%	133,503	138,595	4,113,919	7,410	342,483	198,914	644,388	2,979,430	244,267	22,142	222,172
Next 15%	100,131	104,766	5,211,145	12,870	416,391	338,635	862,761	3,635,744	309,131	18,212	290,919
Next 4%	26,701	28,068	2,522,701	10,109	118,428	146,301	385,370	1,890,064	165,224	6,452	158,772
Top 1%	6,675	6,985	2,454,424	19,015	29,848	64,633	263,746	2,117,281	189,334	9,173	180,161

<b>Total</b>	<b>667,533</b>	<b>605,378</b>	<b>18,113,195</b>	<b>65,552</b>	<b>1,051,564</b>	<b>912,354</b>	<b>3,390,997</b>	<b>13,390,737</b>	<b>1,106,774</b>	<b>97,984</b>	<b>1,009,223</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**2005 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	10,506	0.8	-23,588	562	12	257	5,791	49	4	1	3	0.0	6.9
0-5	102,960	0.5	2,662	16	7	44	2,188	1,055	54	25	29	1.1	2.7
5-10	98,639	0.8	7,399	22	73	165	2,810	4,780	290	108	182	2.5	3.8
10-15	80,150	0.9	12,444	31	338	510	3,433	8,628	610	143	468	3.8	5.4
15-20	68,172	1.0	17,426	35	804	870	3,629	12,550	957	159	800	4.6	6.4
20-25	56,420	1.0	22,422	41	1,455	1,033	3,774	16,507	1,309	162	1,148	5.1	7.0
25-30	46,513	1.0	27,423	49	2,134	1,311	4,351	20,004	1,622	165	1,458	5.3	7.3
30-35	39,645	1.0	32,421	60	2,782	1,533	5,078	23,493	1,935	166	1,769	5.5	7.5
35-40	32,315	1.0	37,420	67	3,408	1,914	5,722	26,707	2,224	168	2,056	5.5	7.7
40-45	26,252	1.0	42,407	87	3,874	2,459	6,776	29,658	2,489	173	2,316	5.5	7.8
45-50	21,219	1.0	47,408	107	4,120	3,042	7,811	32,832	2,775	178	2,597	5.5	7.9
50-60	29,965	1.0	54,578	137	4,296	3,803	9,177	37,747	3,217	184	3,033	5.6	8.0
60-70	17,943	1.1	64,550	182	4,377	4,291	10,844	45,516	3,915	196	3,719	5.8	8.2
70-80	10,694	1.0	74,554	219	4,409	4,796	12,253	53,619	4,644	203	4,441	6.0	8.3
80-90	6,674	1.0	84,656	282	4,432	5,154	13,080	62,503	5,442	227	5,215	6.2	8.3
90-100	4,485	1.1	94,649	409	4,446	5,579	14,412	70,920	6,199	231	5,968	6.3	8.4
100-250	12,454	1.1	140,745	727	4,458	6,731	19,199	111,406	9,843	336	9,508	6.8	8.5
250-500	1,748	1.0	335,581	2,194	4,477	8,761	31,802	292,832	26,170	708	25,462	7.6	8.7
500 +	779	1.0	1,408,976	14,150	4,463	21,626	144,785	1,252,852	112,583	7,907	104,677	7.4	8.4

**Quintile Distribution**

First 20%	133,510	0.6	1,017	59	10	67	2,502	1,314	69	32	37	3.6	2.8
Second 20%	133,503	0.9	9,437	27	166	290	3,109	6,327	414	124	292	3.1	4.6
Middle 20%	133,510	1.0	18,092	36	906	870	3,638	13,094	1,005	158	849	4.7	6.5
Fourth 20%	133,503	1.0	30,815	56	2,565	1,490	4,827	22,317	1,830	166	1,664	5.4	7.5
Next 15%	100,131	1.0	52,043	129	4,159	3,382	8,616	36,310	3,087	182	2,905	5.6	8.0
Next 4%	26,701	1.1	94,480	379	4,435	5,479	14,433	70,786	6,188	242	5,946	6.3	8.4
Top 1%	6,675	1.0	367,704	2,849	4,472	9,683	39,513	317,196	28,365	1,374	26,990	7.3	8.5

<b>Total</b>	<b>667,533</b>	<b>0.9</b>	<b>27,135</b>	<b>98</b>	<b>1,575</b>	<b>1,367</b>	<b>5,080</b>	<b>20,060</b>	<b>1,658</b>	<b>147</b>	<b>1,512</b>	<b>5.6</b>	<b>7.5</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**2005 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	6,740	17,950	-617,585	10,741	332	14,020	109,642	1,673	145	18	135
0-5	8,129	21,135	21,312	1,016	33	2,229	64,522	1,228	75	54	31
5-10	13,903	37,446	106,927	889	76	3,269	106,713	31,596	1,604	1,666	12
10-15	22,742	62,995	287,614	1,456	140	10,249	182,986	125,660	7,113	6,269	986
15-20	29,733	85,444	521,114	1,589	958	28,208	250,319	270,173	16,606	11,706	5,233
20-25	29,587	88,897	664,929	1,903	5,826	42,857	250,812	386,453	25,894	13,837	12,439
25-30	29,615	92,001	815,212	1,770	11,611	59,471	256,379	504,138	35,784	15,245	21,000
30-35	29,855	93,002	970,618	1,968	20,811	74,897	268,757	620,420	45,751	15,734	30,441
35-40	30,994	96,300	1,162,529	1,994	34,026	89,088	292,290	760,465	57,683	16,278	41,694
40-45	31,499	98,443	1,338,122	2,204	48,067	100,163	316,967	891,239	69,115	16,579	52,687
45-50	31,499	97,996	1,497,116	2,449	64,443	107,181	323,596	1,012,035	79,845	16,311	63,596
50-60	63,909	196,547	3,515,133	4,739	180,705	252,799	722,939	2,382,282	191,416	32,336	159,120
60-70	61,342	186,169	3,981,714	5,627	214,801	284,111	774,822	2,730,473	223,460	30,979	192,489
70-80	53,100	159,048	3,975,417	5,626	210,152	264,879	729,120	2,785,068	231,223	26,753	204,470
80-90	43,488	130,633	3,689,388	5,367	183,282	216,596	650,474	2,649,621	222,461	22,270	200,191
90-100	34,013	102,800	3,223,926	4,468	148,346	164,135	546,598	2,371,992	200,918	17,873	183,046
100-250	109,054	329,563	15,242,284	32,095	486,389	555,886	2,232,313	12,005,826	1,040,092	65,552	974,540
250-500	13,637	42,533	4,566,638	17,492	61,247	84,104	459,043	3,981,073	353,234	13,508	339,726
500 +	5,885	18,049	8,679,878	59,227	26,437	88,297	593,372	8,033,529	720,839	27,105	693,734

**Quintile Distribution**

First 20%	129,745	372,722	1,487,799	18,695	14,069	136,396	1,126,676	1,126,934	73,272	43,284	31,236
Second 20%	129,747	403,886	5,041,719	9,018	161,438	378,253	1,246,262	3,316,225	253,490	67,925	186,645
Middle 20%	129,739	396,808	7,713,127	10,621	405,080	552,165	1,543,770	5,259,525	426,482	65,652	360,883
Fourth 20%	129,748	389,812	10,794,158	15,228	537,896	641,985	1,910,752	7,734,804	648,450	66,410	582,040
Next 15%	97,309	293,568	12,570,085	24,353	433,557	490,455	1,911,499	9,764,683	842,754	56,230	786,524
Next 4%	25,949	80,231	7,063,733	24,074	116,501	150,610	774,555	6,047,756	534,661	22,664	511,997
Top 1%	6,487	19,924	8,971,666	60,632	29,141	92,574	618,148	8,295,017	744,150	27,906	716,244

<b>Total</b>	<b>648,724</b>	<b>1,956,951</b>	<b>53,642,287</b>	<b>162,622</b>	<b>1,697,681</b>	<b>2,442,438</b>	<b>9,131,663</b>	<b>41,544,945</b>	<b>3,523,259</b>	<b>350,071</b>	<b>3,175,569</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**2005 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	6,740	2.7	-91,630	1,594	49	2,080	16,267	248	22	3	20	0.0	8.1
0-5	8,129	2.6	2,622	125	4	274	7,937	151	9	7	4	0.1	2.5
5-10	13,903	2.7	7,691	64	6	235	7,676	2,273	115	120	1	0.0	0.0
10-15	22,742	2.8	12,647	64	6	451	8,046	5,526	313	276	43	0.3	0.8
15-20	29,733	2.9	17,527	53	32	949	8,419	9,087	559	394	176	1.0	1.9
20-25	29,587	3.0	22,474	64	197	1,449	8,477	13,062	875	468	420	1.9	3.2
25-30	29,615	3.1	27,527	60	392	2,008	8,657	17,023	1,208	515	709	2.6	4.2
30-35	29,855	3.1	32,511	66	697	2,509	9,002	20,781	1,532	527	1,020	3.1	4.9
35-40	30,994	3.1	37,508	64	1,098	2,874	9,431	24,536	1,861	525	1,345	3.6	5.5
40-45	31,499	3.1	42,481	70	1,526	3,180	10,063	28,294	2,194	526	1,673	3.9	5.9
45-50	31,499	3.1	47,529	78	2,046	3,403	10,273	32,129	2,535	518	2,019	4.2	6.3
50-60	63,909	3.1	55,002	74	2,828	3,956	11,312	37,276	2,995	506	2,490	4.5	6.7
60-70	61,342	3.0	64,910	92	3,502	4,632	12,631	44,512	3,643	505	3,138	4.8	7.0
70-80	53,100	3.0	74,867	106	3,958	4,988	13,731	52,450	4,355	504	3,851	5.1	7.3
80-90	43,488	3.0	84,837	123	4,215	4,981	14,958	60,928	5,115	512	4,603	5.4	7.6
90-100	34,013	3.0	94,785	131	4,362	4,826	16,070	69,738	5,907	526	5,382	5.7	7.7
100-250	109,054	3.0	139,768	294	4,460	5,097	20,470	110,091	9,537	601	8,936	6.4	8.1
250-500	13,637	3.1	334,871	1,283	4,491	6,167	33,662	291,932	25,903	991	24,912	7.4	8.5
500 +	5,885	3.1	1,474,916	10,064	4,492	15,004	100,828	1,365,086	122,488	4,606	117,882	8.0	8.6

**Quintile Distribution**

First 20%	129,745	2.9	11,467	144	108	1,051	8,684	8,686	565	334	241	2.1	2.8
Second 20%	129,747	3.1	38,858	70	1,244	2,915	9,605	25,559	1,954	524	1,439	3.7	5.6
Middle 20%	129,739	3.1	59,451	82	3,122	4,256	11,899	40,539	3,287	506	2,782	4.7	6.9
Fourth 20%	129,748	3.0	83,193	117	4,146	4,948	14,727	59,614	4,998	512	4,486	5.4	7.5
Next 15%	97,309	3.0	129,177	250	4,456	5,040	19,644	100,347	8,661	578	8,083	6.3	8.1
Next 4%	25,949	3.1	272,216	928	4,490	5,804	29,849	233,063	20,604	873	19,731	7.2	8.5
Top 1%	6,487	3.1	1,383,022	9,347	4,492	14,271	95,290	1,278,714	114,714	4,302	110,412	8.0	8.6

<b>Total</b>	<b>648,724</b>	<b>3.0</b>	<b>82,689</b>	<b>251</b>	<b>2,617</b>	<b>3,765</b>	<b>14,076</b>	<b>64,041</b>	<b>5,431</b>	<b>540</b>	<b>4,895</b>	<b>5.9</b>	<b>7.6</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**2005 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	743	1,771	-30,481	169	17	289	7,672	4	0	0	0
0-5	7,239	18,282	21,758	59	21	287	25,038	4,350	220	232	2
5-10	15,435	39,381	119,027	92	53	758	52,108	69,957	3,617	4,150	44
10-15	21,765	58,264	273,947	158	233	1,923	76,565	198,057	11,664	12,045	1,489
15-20	23,170	63,170	404,728	140	1,322	3,931	86,489	315,091	20,224	15,889	7,004
20-25	20,041	54,401	449,645	271	2,935	5,952	82,765	359,467	25,149	14,781	12,753
25-30	15,812	42,734	432,903	189	6,309	6,599	75,535	345,487	25,337	10,995	15,535
30-35	12,118	32,116	392,306	164	9,935	6,922	69,176	307,088	23,203	7,057	16,618
35-40	9,309	23,938	348,013	135	12,835	7,279	61,182	267,393	20,645	4,541	16,202
40-45	6,861	17,352	291,005	177	13,555	7,150	51,942	218,837	17,172	3,067	14,136
45-50	5,614	13,999	265,871	216	14,742	6,268	47,327	198,004	15,748	2,426	13,337
50-60	7,450	18,043	406,602	303	25,066	9,088	73,559	299,426	24,199	3,051	21,150
60-70	4,419	10,608	285,167	164	17,533	6,931	50,377	210,717	17,333	1,786	15,546
70-80	2,374	5,644	176,745	79	10,102	3,675	30,448	132,649	11,059	968	10,091
80-90	1,501	3,642	126,994	87	6,620	2,413	21,544	96,524	8,130	641	7,489
90-100	924	2,258	87,345	130	4,088	1,639	14,743	67,144	5,701	401	5,299
100-250	2,552	6,144	355,741	1,053	11,417	5,525	49,279	290,689	25,215	1,323	23,893
250-500	335	784	113,784	551	1,505	1,053	10,196	101,657	9,025	313	8,712
500 +	129	300	174,571	2,011	576	1,777	9,273	165,134	14,814	932	13,882

**Quintile Distribution**

First 20%	31,556	80,977	200,006	399	138	1,869	112,737	136,582	7,378	8,328	249
Second 20%	31,562	85,511	487,433	177	1,051	4,059	114,953	370,862	23,005	20,291	6,026
Middle 20%	31,556	85,751	713,828	374	5,234	9,689	131,369	569,764	39,936	23,036	20,489
Fourth 20%	31,560	83,369	1,034,777	452	28,241	18,858	181,939	807,903	61,156	18,318	44,026
Next 15%	23,667	58,268	1,219,206	834	69,581	28,746	217,815	904,913	72,714	10,015	62,740
Next 4%	6,313	15,165	559,573	563	27,558	10,534	92,394	429,900	36,350	2,727	33,623
Top 1%	1,577	3,790	480,849	3,350	7,063	5,702	44,010	427,752	37,914	1,884	36,029

<b>Total</b>	<b>157,791</b>	<b>412,831</b>	<b>4,695,671</b>	<b>6,149</b>	<b>138,865</b>	<b>79,457</b>	<b>895,217</b>	<b>3,647,676</b>	<b>278,453</b>	<b>84,599</b>	<b>203,183</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**2005 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	743	2.4	-41,024	227	22	390	10,325	6	0	0	0	0.0	0.0
0-5	7,239	2.5	3,006	8	3	40	3,459	601	30	32	0	0.0	0.0
5-10	15,435	2.6	7,712	6	3	49	3,376	4,532	234	269	3	0.0	0.1
10-15	21,765	2.7	12,587	7	11	88	3,518	9,100	536	553	68	0.5	0.8
15-20	23,170	2.7	17,468	6	57	170	3,733	13,599	873	686	302	1.7	2.2
20-25	20,041	2.7	22,436	14	147	297	4,130	17,937	1,255	738	636	2.8	3.5
25-30	15,812	2.7	27,378	12	399	417	4,777	21,850	1,602	695	983	3.6	4.5
30-35	12,118	2.7	32,374	14	820	571	5,709	25,342	1,915	582	1,371	4.2	5.4
35-40	9,309	2.6	37,385	15	1,379	782	6,572	28,724	2,218	488	1,741	4.7	6.1
40-45	6,861	2.5	42,414	26	1,976	1,042	7,571	31,896	2,503	447	2,060	4.9	6.5
45-50	5,614	2.5	47,359	38	2,626	1,116	8,430	35,270	2,805	432	2,376	5.0	6.7
50-60	7,450	2.4	54,578	41	3,365	1,220	9,874	40,191	3,248	410	2,839	5.2	7.1
60-70	4,419	2.4	64,532	37	3,968	1,568	11,400	47,684	3,922	404	3,518	5.5	7.4
70-80	2,374	2.4	74,450	33	4,255	1,548	12,826	55,876	4,658	408	4,251	5.7	7.6
80-90	1,501	2.4	84,607	58	4,410	1,608	14,353	64,306	5,416	427	4,989	5.9	7.8
90-100	924	2.4	94,529	141	4,425	1,774	15,956	72,667	6,170	434	5,735	6.1	7.9
100-250	2,552	2.4	139,397	413	4,474	2,165	19,310	113,906	9,881	518	9,362	6.7	8.2
250-500	335	2.3	339,653	1,646	4,494	3,144	30,436	303,453	26,941	935	26,006	7.7	8.6
500 +	129	2.3	1,353,260	15,588	4,465	13,775	71,883	1,280,109	114,841	7,228	107,613	8.0	8.4

**Quintile Distribution**

First 20%	31,556	2.6	6,338	13	4	59	3,573	4,328	234	264	8	0.1	0.2
Second 20%	31,562	2.7	15,444	6	33	129	3,642	11,750	729	643	191	1.2	1.6
Middle 20%	31,556	2.7	22,621	12	166	307	4,163	18,056	1,266	730	649	2.9	3.6
Fourth 20%	31,560	2.6	32,788	14	895	598	5,765	25,599	1,938	580	1,395	4.3	5.4
Next 15%	23,667	2.5	51,515	35	2,940	1,215	9,203	38,235	3,072	423	2,651	5.1	6.9
Next 4%	6,313	2.4	88,638	89	4,365	1,669	14,636	68,098	5,758	432	5,326	6.0	7.8
Top 1%	1,577	2.4	304,914	2,125	4,479	3,616	27,907	271,244	24,042	1,195	22,847	7.5	8.4

<b>Total</b>	<b>157,791</b>	<b>2.6</b>	<b>29,759</b>	<b>39</b>	<b>880</b>	<b>504</b>	<b>5,673</b>	<b>23,117</b>	<b>1,765</b>	<b>536</b>	<b>1,288</b>	<b>4.3</b>	<b>5.6</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**2005 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	395	475	-37,673	618	7	3,811	3,696	153	13	1	13
0-5	1,233	1,352	3,177	31	10	233	3,398	1,282	66	60	6
5-10	1,718	1,974	13,040	39	87	820	5,006	8,175	502	248	254
10-15	1,813	2,256	22,760	16	589	1,161	5,829	15,945	1,138	318	820
15-20	2,091	2,732	36,674	55	1,596	2,043	6,832	26,812	2,054	412	1,644
20-25	2,071	2,851	46,508	63	2,633	2,412	7,733	34,292	2,723	428	2,295
25-30	1,906	2,631	52,310	33	3,172	2,203	9,153	38,238	3,103	403	2,700
30-35	1,636	2,293	53,078	62	3,013	2,561	8,680	39,261	3,241	353	2,888
35-40	1,515	2,171	56,741	55	2,936	2,364	9,749	42,067	3,512	347	3,165
40-45	1,144	1,663	48,567	86	2,288	2,310	9,331	34,881	2,931	269	2,662
45-50	816	1,187	38,653	54	1,725	1,912	6,499	28,658	2,431	189	2,242
50-60	1,097	1,455	59,919	85	2,383	3,131	10,727	43,943	3,755	250	3,505
60-70	685	913	44,193	59	1,513	2,248	7,599	33,025	2,847	162	2,685
70-80	418	559	31,263	81	922	1,852	5,432	23,238	2,015	104	1,911
80-90	275	374	23,284	43	607	1,537	4,272	17,374	1,514	73	1,442
90-100	173	219	16,389	23	387	571	2,612	12,842	1,124	47	1,076
100-250	541	716	76,785	650	1,199	2,353	11,907	62,783	5,551	220	5,331
250-500	102	123	34,569	149	230	840	4,243	29,406	2,628	153	2,475
500 +	67	93	151,683	2,115	151	3,877	12,839	137,008	12,334	1,197	11,137

**Quintile Distribution**

First 20%	3,939	4,519	-15,026	689	228	5,170	13,893	14,084	886	410	477
Second 20%	3,940	5,102	66,040	96	2,755	3,735	13,113	47,743	3,629	753	2,879
Middle 20%	3,939	5,500	104,029	97	6,161	4,693	17,639	76,525	6,188	837	5,351
Fourth 20%	3,939	5,627	150,854	177	7,667	6,997	26,681	110,463	9,231	895	8,336
Next 15%	2,955	4,011	177,732	305	6,447	9,433	30,883	131,782	11,321	696	10,625
Next 4%	788	1,029	95,572	663	1,748	3,341	15,429	76,913	6,777	270	6,507
Top 1%	196	249	192,718	2,288	440	4,869	17,899	171,875	15,448	1,372	14,076

<b>Total</b>	<b>19,696</b>	<b>26,037</b>	<b>771,920</b>	<b>4,315</b>	<b>25,447</b>	<b>38,238</b>	<b>135,536</b>	<b>629,383</b>	<b>53,481</b>	<b>5,234</b>	<b>48,250</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**2005 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	395	1.2	-95,375	1,565	17	9,649	9,357	388	34	2	32	0.0	8.2
0-5	1,233	1.1	2,577	25	8	189	2,756	1,039	54	49	5	0.2	0.5
5-10	1,718	1.1	7,590	22	51	477	2,914	4,758	292	144	148	1.9	3.1
10-15	1,813	1.2	12,554	9	325	641	3,215	8,795	627	175	452	3.6	5.1
15-20	2,091	1.3	17,539	26	763	977	3,267	12,823	982	197	786	4.5	6.1
20-25	2,071	1.4	22,457	31	1,271	1,165	3,734	16,558	1,315	207	1,108	4.9	6.7
25-30	1,906	1.4	27,445	17	1,664	1,156	4,802	20,062	1,628	212	1,416	5.2	7.1
30-35	1,636	1.4	32,444	38	1,842	1,566	5,306	23,998	1,981	216	1,766	5.4	7.4
35-40	1,515	1.4	37,453	36	1,938	1,561	6,435	27,767	2,318	229	2,089	5.6	7.5
40-45	1,144	1.5	42,454	75	2,000	2,019	8,157	30,490	2,562	235	2,327	5.5	7.6
45-50	816	1.5	47,369	67	2,113	2,343	7,965	35,121	2,979	232	2,748	5.8	7.8
50-60	1,097	1.3	54,621	77	2,172	2,854	9,778	40,057	3,423	228	3,195	5.8	8.0
60-70	685	1.3	64,515	86	2,209	3,281	11,094	48,212	4,156	236	3,920	6.1	8.1
70-80	418	1.3	74,793	194	2,207	4,430	12,995	55,593	4,821	250	4,572	6.1	8.2
80-90	275	1.4	84,670	156	2,207	5,588	15,533	63,179	5,506	264	5,242	6.2	8.3
90-100	173	1.3	94,735	131	2,235	3,303	15,096	74,231	6,495	273	6,222	6.6	8.4
100-250	541	1.3	141,931	1,202	2,216	4,349	22,009	116,050	10,260	406	9,854	6.9	8.5
250-500	102	1.2	338,915	1,459	2,250	8,231	41,601	288,292	25,760	1,498	24,262	7.2	8.4
500 +	67	1.4	2,263,920	31,562	2,250	57,867	191,623	2,044,899	184,091	17,865	166,226	7.3	8.1

**Quintile Distribution**

First 20%	3,939	1.1	-3,815	175	58	1,313	3,527	3,576	225	104	121	-3.2	3.4
Second 20%	3,940	1.3	16,762	24	699	948	3,328	12,117	921	191	731	4.4	6.0
Middle 20%	3,939	1.4	26,410	25	1,564	1,191	4,478	19,427	1,571	213	1,358	5.1	7.0
Fourth 20%	3,939	1.4	38,298	45	1,946	1,776	6,774	28,043	2,344	227	2,116	5.5	7.5
Next 15%	2,955	1.4	60,146	103	2,182	3,192	10,451	44,596	3,831	236	3,596	6.0	8.1
Next 4%	788	1.3	121,285	841	2,219	4,240	19,579	97,605	8,600	343	8,258	6.8	8.5
Top 1%	196	1.3	983,255	11,672	2,246	24,842	91,321	876,913	78,817	7,000	71,817	7.3	8.2

<b>Total</b>	<b>19,696</b>	<b>1.3</b>	<b>39,192</b>	<b>219</b>	<b>1,292</b>	<b>1,941</b>	<b>6,881</b>	<b>31,955</b>	<b>2,715</b>	<b>266</b>	<b>2,450</b>	<b>6.3</b>	<b>7.7</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	11,792	20,599	-371,085	8,397	208	12,076	78,346	1,111	92	33	65
0-5	64,365	82,268	167,083	2,207	1,498	8,485	147,677	71,442	3,863	1,949	1,944
5-10	73,061	108,740	548,039	1,594	5,642	14,897	243,328	331,881	19,695	10,452	9,865
10-15	73,090	129,762	914,761	2,327	16,502	33,731	303,318	598,658	39,601	19,429	21,981
15-20	71,040	137,911	1,240,093	2,025	32,058	57,810	336,126	845,061	59,368	24,911	37,057
20-25	62,245	127,469	1,396,423	2,430	48,920	64,557	324,352	982,767	72,630	24,724	50,234
25-30	54,206	115,438	1,487,951	2,175	63,178	73,186	322,986	1,045,923	79,758	21,960	59,181
30-35	48,102	104,988	1,560,933	2,255	76,307	78,846	330,859	1,094,154	85,341	18,753	67,336
35-40	43,452	97,161	1,628,004	2,518	87,589	88,077	334,193	1,131,432	89,637	16,476	73,440
40-45	39,129	90,832	1,660,909	2,122	92,752	92,155	340,579	1,146,581	91,904	15,201	76,844
45-50	35,483	85,323	1,684,447	2,304	95,610	94,381	339,409	1,164,271	94,216	14,176	80,095
50-60	61,123	154,002	3,353,057	4,700	192,298	195,097	667,693	2,316,385	189,505	25,467	164,070
60-70	50,630	134,654	3,281,913	4,460	181,288	189,500	634,701	2,293,469	189,910	22,453	167,463
70-80	39,702	108,829	2,969,005	4,010	156,708	163,615	547,286	2,110,601	176,559	18,260	158,299
80-90	30,702	86,185	2,603,067	3,539	128,547	128,439	461,213	1,891,771	159,671	14,905	144,766
90-100	23,393	66,871	2,216,391	2,746	101,251	96,440	376,792	1,646,903	140,079	11,681	128,399
100-250	69,056	198,377	9,551,469	18,361	305,267	303,426	1,395,804	7,569,263	656,840	40,803	616,037
250-500	7,427	21,751	2,468,277	7,630	33,011	41,132	235,274	2,167,892	192,457	7,573	184,884
500 +	2,392	6,800	2,408,584	14,845	10,556	26,565	154,463	2,232,386	200,013	8,050	191,963

**Quintile Distribution**

First 20%	172,085	250,846	590,827	12,917	11,144	43,380	558,403	562,826	33,775	17,671	17,213
Second 20%	172,072	332,125	3,024,242	5,542	83,045	135,175	812,935	2,069,600	146,580	59,171	93,302
Middle 20%	172,082	375,733	5,566,056	8,271	271,363	286,414	1,174,786	3,890,690	303,223	67,661	238,438
Fourth 20%	172,074	432,032	9,413,092	12,848	530,537	540,293	1,865,279	6,529,288	534,383	71,746	462,799
Next 15%	129,058	363,359	11,761,835	15,853	542,121	536,320	2,025,895	8,686,188	737,168	63,596	673,572
Next 4%	34,416	98,900	5,850,203	13,394	152,829	158,792	781,982	4,771,843	417,295	22,897	394,398
Top 1%	8,603	24,965	4,563,066	21,821	38,151	62,040	355,121	4,131,518	368,716	14,514	354,201

<b>Total</b>	<b>860,390</b>	<b>1,877,960</b>	<b>40,769,322</b>	<b>90,645</b>	<b>1,629,190</b>	<b>1,762,414</b>	<b>7,574,400</b>	<b>30,641,951</b>	<b>2,541,138</b>	<b>317,256</b>	<b>2,233,923</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**All 2005 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	11,792	1.7	-31,469	712	18	1,024	6,644	94	8	3	6	0.0	5.8
0-5	64,365	1.3	2,596	34	23	132	2,294	1,110	60	30	30	1.2	2.7
5-10	73,061	1.5	7,501	22	77	204	3,331	4,543	270	143	135	1.8	3.0
10-15	73,090	1.8	12,516	32	226	462	4,150	8,191	542	266	301	2.4	3.7
15-20	71,040	1.9	17,456	29	451	814	4,732	11,896	836	351	522	3.0	4.4
20-25	62,245	2.0	22,434	39	786	1,037	5,211	15,789	1,167	397	807	3.6	5.1
25-30	54,206	2.1	27,450	40	1,166	1,350	5,959	19,295	1,471	405	1,092	4.0	5.7
30-35	48,102	2.2	32,451	47	1,586	1,639	6,878	22,747	1,774	390	1,400	4.3	6.2
35-40	43,452	2.2	37,467	58	2,016	2,027	7,691	26,039	2,063	379	1,690	4.5	6.5
40-45	39,129	2.3	42,447	54	2,370	2,355	8,704	29,303	2,349	389	1,964	4.6	6.7
45-50	35,483	2.4	47,472	65	2,695	2,660	9,565	32,812	2,655	400	2,257	4.8	6.9
50-60	61,123	2.5	54,858	77	3,146	3,192	10,924	37,897	3,100	417	2,684	4.9	7.1
60-70	50,630	2.7	64,822	88	3,581	3,743	12,536	45,299	3,751	444	3,308	5.1	7.3
70-80	39,702	2.7	74,782	101	3,947	4,121	13,785	53,161	4,447	460	3,987	5.3	7.5
80-90	30,702	2.8	84,785	115	4,187	4,183	15,022	61,617	5,201	486	4,715	5.6	7.7
90-100	23,393	2.9	94,746	117	4,328	4,123	16,107	70,402	5,988	499	5,489	5.8	7.8
100-250	69,056	2.9	138,315	266	4,421	4,394	20,213	109,611	9,512	591	8,921	6.4	8.1
250-500	7,427	2.9	332,338	1,027	4,445	5,538	31,678	291,893	25,913	1,020	24,894	7.5	8.5
500 +	2,392	2.8	1,006,933	6,206	4,413	11,106	64,575	933,272	83,618	3,366	80,252	8.0	8.6

**Quintile Distribution**

First 20%	172,085	1.5	3,433	75	65	252	3,245	3,271	196	103	100	2.9	3.1
Second 20%	172,072	1.9	17,575	32	483	786	4,724	12,028	852	344	542	3.1	4.5
Middle 20%	172,082	2.2	32,345	48	1,577	1,664	6,827	22,610	1,762	393	1,386	4.3	6.1
Fourth 20%	172,074	2.5	54,704	75	3,083	3,140	10,840	37,945	3,106	417	2,690	4.9	7.1
Next 15%	129,058	2.8	91,136	123	4,201	4,156	15,698	67,305	5,712	493	5,219	5.7	7.8
Next 4%	34,416	2.9	169,985	389	4,441	4,614	22,722	138,652	12,125	665	11,460	6.7	8.3
Top 1%	8,603	2.9	530,404	2,536	4,435	7,212	41,279	480,242	42,859	1,687	41,172	7.8	8.6

<b>Total</b>	<b>860,390</b>	<b>2.2</b>	<b>47,385</b>	<b>105</b>	<b>1,894</b>	<b>2,048</b>	<b>8,803</b>	<b>35,614</b>	<b>2,954</b>	<b>369</b>	<b>2,596</b>	<b>5.5</b>	<b>7.3</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	14,623	25,704	-966,530	13,254	294	39,186	104,131	2,705	230	24	208
0-5	107,947	105,272	256,626	7,961	2,318	9,902	218,117	118,553	6,574	2,502	4,087
5-10	83,836	97,001	619,422	2,226	8,258	13,900	250,438	393,164	23,766	9,047	14,876
10-15	71,864	106,917	895,847	3,724	20,558	31,091	283,972	603,111	41,052	13,838	27,643
15-20	66,386	113,097	1,158,622	2,585	37,364	47,045	300,884	806,426	58,119	16,915	41,841
20-25	57,424	102,823	1,288,395	2,484	56,713	55,042	278,805	921,870	69,519	16,353	53,740
25-30	49,221	92,455	1,351,213	2,484	70,249	65,152	266,237	970,359	75,241	15,015	60,569
30-35	43,844	84,373	1,422,367	2,636	82,183	74,442	264,830	1,016,802	80,346	13,599	66,937
35-40	38,222	77,488	1,430,787	2,222	87,045	80,503	262,572	1,014,517	81,087	12,483	68,724
40-45	33,258	70,847	1,411,582	2,862	87,457	88,530	263,283	990,589	79,937	11,509	68,475
45-50	29,322	64,657	1,391,219	2,905	86,348	91,757	250,013	973,964	79,229	10,531	68,720
50-60	49,884	116,509	2,734,170	5,127	167,262	193,926	494,318	1,899,444	155,890	19,237	136,664
60-70	40,039	99,203	2,593,698	5,399	149,349	193,548	460,767	1,811,283	150,217	16,848	133,371
70-80	31,057	79,485	2,323,149	4,359	124,582	164,668	397,004	1,648,016	138,027	13,886	124,141
80-90	24,170	63,820	2,050,134	3,971	101,115	130,778	340,346	1,485,902	125,510	11,353	114,157
90-100	18,366	49,392	1,740,953	4,078	78,739	99,786	282,194	1,287,058	109,508	9,092	100,416
100-250	62,073	169,713	8,796,961	27,672	269,894	358,799	1,253,118	6,951,928	603,971	38,819	565,152
250-500	9,472	26,308	3,201,662	16,000	40,752	69,169	326,728	2,783,131	247,111	12,751	234,360
500 +	5,119	14,041	8,605,428	63,150	21,692	114,578	649,731	7,903,376	709,155	40,374	668,781

**Quintile Distribution**

First 20%	167,218	179,167	-432,079	22,158	5,775	54,669	445,228	291,926	16,755	6,489	10,314
Second 20%	167,235	250,935	2,196,191	7,100	55,531	78,250	664,063	1,490,450	102,565	33,071	70,576
Middle 20%	167,226	310,400	4,493,133	8,455	230,683	214,702	900,098	3,216,067	248,703	49,806	200,134
Fourth 20%	167,222	373,500	8,182,085	15,390	498,425	553,333	1,488,533	5,718,099	466,111	61,296	404,997
Next 15%	125,420	329,663	11,268,254	28,428	520,841	671,047	1,839,862	8,287,077	703,352	60,708	642,645
Next 4%	33,445	92,443	6,632,630	23,765	145,373	208,926	833,174	5,474,953	480,975	26,814	454,161
Top 1%	8,361	22,997	9,965,494	69,801	35,544	140,876	776,529	9,103,627	816,026	45,990	770,035

<b>Total</b>	<b>836,127</b>	<b>1,559,105</b>	<b>42,305,707</b>	<b>175,097</b>	<b>1,492,172</b>	<b>1,921,802</b>	<b>6,947,488</b>	<b>33,582,199</b>	<b>2,834,487</b>	<b>284,174</b>	<b>2,552,862</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**All 2005 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	14,623	1.8	-66,097	906	20	2,680	7,121	185	16	2	14	NA	7.7
0-5	107,947	1.0	2,377	74	22	92	2,021	1,098	61	23	38	1.6	3.5
5-10	83,836	1.2	7,389	27	99	166	2,987	4,690	284	108	177	2.4	3.8
10-15	71,864	1.5	12,466	52	286	433	3,952	8,392	571	193	385	3.1	4.6
15-20	66,386	1.7	17,453	39	563	709	4,532	12,148	876	255	630	3.6	5.2
20-25	57,424	1.8	22,437	43	988	959	4,855	16,054	1,211	285	936	4.2	5.8
25-30	49,221	1.9	27,452	51	1,427	1,324	5,409	19,714	1,529	305	1,231	4.5	6.2
30-35	43,844	1.9	32,442	60	1,875	1,698	6,040	23,191	1,833	310	1,527	4.7	6.6
35-40	38,222	2.0	37,434	58	2,277	2,106	6,870	26,543	2,122	327	1,798	4.8	6.8
40-45	33,258	2.1	42,443	86	2,630	2,662	7,916	29,785	2,404	346	2,059	4.9	6.9
45-50	29,322	2.2	47,446	99	2,945	3,129	8,527	33,216	2,702	359	2,344	4.9	7.1
50-60	49,884	2.3	54,811	103	3,353	3,888	9,909	38,077	3,125	386	2,740	5.0	7.2
60-70	40,039	2.5	64,779	135	3,730	4,834	11,508	45,238	3,752	421	3,331	5.1	7.4
70-80	31,057	2.6	74,803	140	4,011	5,302	12,783	53,064	4,444	447	3,997	5.3	7.5
80-90	24,170	2.6	84,821	164	4,184	5,411	14,081	61,477	5,193	470	4,723	5.6	7.7
90-100	18,366	2.7	94,792	222	4,287	5,433	15,365	70,078	5,963	495	5,468	5.8	7.8
100-250	62,073	2.7	141,720	446	4,348	5,780	20,188	111,996	9,730	625	9,105	6.4	8.1
250-500	9,472	2.8	338,013	1,689	4,302	7,302	34,494	293,827	26,089	1,346	24,742	7.3	8.4
500 +	5,119	2.7	1,681,076	12,336	4,238	22,383	126,925	1,543,930	138,534	7,887	130,647	7.8	8.5

**Quintile Distribution**

First 20%	167,218	1.1	-2,584	133	35	327	2,663	1,746	100	39	62	NA	3.5
Second 20%	167,235	1.5	13,132	43	332	468	3,971	8,912	613	198	422	3.2	4.7
Middle 20%	167,226	1.9	26,869	51	1,380	1,284	5,383	19,232	1,487	298	1,197	4.5	6.2
Fourth 20%	167,222	2.2	48,930	92	2,981	3,309	8,902	34,195	2,787	367	2,422	4.9	7.1
Next 15%	125,420	2.6	89,844	227	4,153	5,350	14,670	66,075	5,608	484	5,124	5.7	7.8
Next 4%	33,445	2.8	198,315	711	4,347	6,247	24,912	163,700	14,381	802	13,579	6.8	8.3
Top 1%	8,361	2.8	1,191,902	8,348	4,251	16,849	92,875	1,088,820	97,599	5,501	92,099	7.7	8.5

<b>Total</b>	<b>836,127</b>	<b>1.9</b>	<b>50,597</b>	<b>209</b>	<b>1,785</b>	<b>2,299</b>	<b>8,309</b>	<b>40,164</b>	<b>3,390</b>	<b>340</b>	<b>3,053</b>	<b>6.0</b>	<b>7.6</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**2005 Full-year returns**

**Age Category Distribution**

AGE	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
0 - 4	215	33	1,207	9	94	31	241	900	67	7	60
5 - 9	1,249	68	7,248	77	453	159	1,828	5,705	444	19	425
10 - 14	3,259	151	16,508	165	1,189	428	4,036	12,970	979	42	936
15 - 19	51,304	12,809	256,138	505	6,052	3,546	85,474	169,033	11,058	1,375	9,704
20 - 24	150,538	137,591	1,980,201	1,129	86,892	47,167	325,389	1,540,507	114,175	22,136	93,172
25 - 29	140,678	246,687	3,871,870	1,919	196,953	68,604	559,490	3,070,454	244,088	45,581	201,988
30 - 34	123,931	301,061	5,250,296	3,510	224,724	68,618	859,324	4,140,359	338,809	55,221	286,806
35 - 39	129,531	366,602	7,091,674	6,985	260,409	83,567	1,189,457	5,624,671	468,474	66,170	404,487
40 - 44	127,593	369,969	7,839,059	13,127	278,812	99,844	1,296,756	6,347,041	533,444	65,343	469,346
45 - 49	139,815	370,462	9,520,662	20,051	344,708	126,570	1,495,755	7,710,492	653,106	66,669	587,037
50 - 54	144,705	334,650	10,251,123	24,663	397,359	164,596	1,564,495	8,361,332	710,966	60,419	650,736
55 - 59	134,231	270,711	9,820,183	31,288	386,126	216,536	1,515,731	7,916,910	674,712	50,749	624,029
60 - 64	100,804	186,436	7,187,580	30,592	275,823	327,484	1,248,375	5,561,616	473,303	36,807	436,510
65 - 69	70,822	126,198	5,787,997	22,342	159,635	616,988	1,009,278	4,182,407	359,563	24,517	335,051
70 - 74	52,639	90,855	2,795,263	21,284	101,585	521,145	712,998	1,617,058	134,257	15,490	118,770
75 - 79	44,049	72,144	2,236,009	19,751	77,303	418,636	593,850	1,271,178	105,721	11,071	94,652
80 - 84	36,464	56,449	1,663,007	17,145	59,350	340,893	490,887	877,111	72,419	8,508	63,912
85 - 89	23,831	34,498	1,044,072	14,668	36,104	235,373	339,869	524,746	43,592	5,010	38,582
90 - 94	11,007	14,680	445,437	7,292	15,177	106,405	185,585	196,434	16,283	1,671	14,612
95 - 99	2,889	3,638	102,139	1,559	3,365	23,641	55,268	40,225	3,307	389	2,919
100+	485	583	13,439	422	378	3,120	9,790	4,728	387	44	344
Unknown	4,503	7,130	85,941	451	2,136	1,489	18,441	70,340	5,605	1,155	4,465
<b>Total</b>	<b>1,494,542</b>	<b>3,003,405</b>	<b>77,267,050</b>	<b>238,934</b>	<b>2,914,626</b>	<b>3,474,843</b>	<b>13,562,317</b>	<b>59,246,217</b>	<b>4,964,761</b>	<b>538,392</b>	<b>4,438,542</b>

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

**2005 Full-year returns**

**Age Category Distribution**

AGE	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
0 - 4	215	0.2	5,613	42	438	142	1,123	4,187	313	32	281	5.0	6.7
5 - 9	1,249	0.1	5,803	62	363	127	1,463	4,568	355	15	340	5.9	7.4
10 - 14	3,259	0.0	5,065	51	365	131	1,238	3,980	300	13	287	5.7	7.2
15 - 19	51,304	0.2	4,993	10	118	69	1,666	3,295	216	27	189	3.8	5.7
20 - 24	150,538	0.9	13,154	8	577	313	2,162	10,233	758	147	619	4.7	6.0
25 - 29	140,678	1.8	27,523	14	1,400	488	3,977	21,826	1,735	324	1,436	5.2	6.6
30 - 34	123,931	2.4	42,365	28	1,813	554	6,934	33,409	2,734	446	2,314	5.5	6.9
35 - 39	129,531	2.8	54,749	54	2,010	645	9,183	43,423	3,617	511	3,123	5.7	7.2
40 - 44	127,593	2.9	61,438	103	2,185	783	10,163	49,744	4,181	512	3,679	6.0	7.4
45 - 49	139,815	2.6	68,095	143	2,466	905	10,698	55,148	4,671	477	4,199	6.2	7.6
50 - 54	144,705	2.3	70,842	170	2,746	1,138	10,812	57,782	4,913	418	4,497	6.3	7.8
55 - 59	134,231	2.0	73,159	233	2,877	1,613	11,292	58,980	5,027	378	4,649	6.4	7.9
60 - 64	100,804	1.8	71,303	304	2,736	3,249	12,384	55,173	4,695	365	4,330	6.1	7.8
65 - 69	70,822	1.8	81,726	316	2,254	8,712	14,251	59,055	5,077	346	4,731	5.8	8.0
70 - 74	52,639	1.7	53,103	404	1,930	9,900	13,545	30,720	2,551	294	2,256	4.2	7.3
75 - 79	44,049	1.6	50,762	448	1,755	9,504	13,482	28,858	2,400	251	2,149	4.2	7.4
80 - 84	36,464	1.5	45,607	470	1,628	9,349	13,462	24,054	1,986	233	1,753	3.8	7.3
85 - 89	23,831	1.4	43,812	616	1,515	9,877	14,262	22,020	1,829	210	1,619	3.7	7.4
90 - 94	11,007	1.3	40,469	663	1,379	9,667	16,861	17,846	1,479	152	1,328	3.3	7.4
95 - 99	2,889	1.3	35,355	540	1,165	8,183	19,130	13,924	1,145	135	1,010	2.9	7.3
100+	485	1.2	27,710	870	779	6,433	20,186	9,748	799	90	709	2.6	7.3
Unknown	4,503	1.6	19,085	100	474	331	4,095	15,621	1,245	256	992	5.2	6.3
<b>Total</b>	<b>1,494,542</b>	<b>2.0</b>	<b>51,700</b>	<b>160</b>	<b>1,950</b>	<b>2,325</b>	<b>9,075</b>	<b>39,642</b>	<b>3,322</b>	<b>360</b>	<b>2,970</b>	<b>5.7</b>	<b>7.5</b>



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

**2005 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	214	211	98.1	3	1.4	0	0.0	*	*	0	0.0	7	3.3
5 - 9	1,250	1,243	99.5	3	0.2	0	0.0	4	0.2	0	0.0	54	4.3
10 - 14	3,259	3,246	99.6	8	0.2	0	0.0	5	0.2	0	0.0	153	4.7
15 - 19	51,304	50,633	98.7	140	0.3	47	0.1	484	0.9	0	0.0	380	0.7
20 - 24	150,538	129,989	86.3	8,405	5.6	995	0.7	11,146	7.4	3	0.0	4,924	3.3
25 - 29	140,678	85,120	60.5	32,764	23.3	1,863	1.3	20,916	14.9	15	0.0	27,490	19.5
30 - 34	123,931	48,475	39.1	51,780	41.8	1,895	1.5	21,747	17.5	34	0.0	50,581	40.8
35 - 39	129,531	38,411	29.7	64,415	49.7	2,094	1.6	24,545	18.9	66	0.1	69,143	53.4
40 - 44	127,593	34,698	27.2	66,181	51.9	2,099	1.6	24,498	19.2	117	0.1	75,377	59.1
45 - 49	139,815	40,962	29.3	73,864	52.8	2,512	1.8	22,335	16.0	142	0.1	87,904	62.9
50 - 54	144,705	46,611	32.2	79,840	55.2	2,559	1.8	15,534	10.7	161	0.1	97,164	67.1
55 - 59	134,231	45,607	34.0	77,777	57.9	2,169	1.6	8,561	6.4	117	0.1	93,915	70.0
60 - 64	100,804	34,860	34.6	60,916	60.4	1,395	1.4	3,587	3.6	46	0.0	73,224	72.6
65 - 69	70,822	23,638	33.4	44,851	63.3	710	1.0	1,594	2.3	29	0.0	53,157	75.1
70 - 74	52,639	18,403	35.0	32,899	62.5	415	0.8	900	1.7	22	0.0	39,904	75.8
75 - 79	44,049	18,251	41.4	24,858	56.4	328	0.7	591	1.3	21	0.0	33,077	75.1
80 - 84	36,464	18,388	50.4	17,423	47.8	251	0.7	389	1.1	13	0.0	27,018	74.1
85 - 89	23,831	14,664	61.5	8,748	36.7	184	0.8	230	1.0	5	0.0	17,301	72.6
90 - 94	11,007	8,213	74.6	2,628	23.9	79	0.7	84	0.8	3	0.0	7,947	72.2
95 - 99	2,889	2,462	85.2	383	13.3	22	0.8	20	0.7	2	0.1	2,067	71.5
100+	483	451	93.0	32	6.6	*	*	*	*	0	0.0	323	66.6
Unknown	4,505	2,997	66.6	806	17.9	79	1.7	621	13.8	2	0.0	563	12.5
<b>Total</b>	<b>1,494,542</b>	<b>667,533</b>	<b>44.7</b>	<b>648,724</b>	<b>43.4</b>	<b>19,696</b>	<b>1.3</b>	<b>157,791</b>	<b>10.6</b>	<b>798</b>	<b>0.1</b>	<b>761,673</b>	<b>51.0</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)**

**2005 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	215	1,207	238	196	35	340	98	236	5	66	9
5 - 9	1,249	7,248	582	1,925	25	3,502	182	849	11	188	16
10 - 14	3,259	16,508	2,619	4,775	156	4,095	512	4,118	8	329	104
15 - 19	51,304	256,138	213,423	13,431	1,493	14,478	1,292	10,018	162	2,746	905
20 - 24	150,538	1,980,201	1,888,110	18,494	21,217	23,867	4,963	16,757	-782	26,666	19,092
25 - 29	140,678	3,871,870	3,659,323	21,046	79,605	41,999	20,156	38,166	-1,749	62,114	48,791
30 - 34	123,931	5,250,296	4,798,624	32,454	166,554	89,416	42,193	115,464	-4,499	78,479	68,389
35 - 39	129,531	7,091,674	6,142,200	67,578	269,722	199,492	72,017	346,100	-9,545	106,035	101,924
40 - 44	127,593	7,839,060	6,595,158	114,231	333,211	359,720	100,916	444,177	-17,147	39,288	130,493
45 - 49	139,815	9,520,662	7,489,912	205,807	444,221	632,182	149,600	714,828	-27,749	99,561	187,700
50 - 54	144,705	10,251,123	7,795,327	299,713	546,892	689,141	263,149	876,677	-32,252	57,468	244,992
55 - 59	134,231	9,820,183	6,639,713	374,920	576,467	832,802	748,842	880,873	-41,143	63,987	256,278
60 - 64	100,804	7,187,580	3,764,146	372,723	392,676	920,687	1,368,813	563,180	-34,962	25,774	185,456
65 - 69	70,822	5,787,997	1,342,595	499,486	157,902	1,829,278	1,655,909	415,451	-32,496	4,751	84,878
70 - 74	52,639	2,795,263	410,306	303,241	70,177	479,263	1,392,119	216,116	-20,033	-23,113	32,813
75 - 79	44,049	2,236,009	167,112	336,943	22,104	387,185	1,127,494	228,718	-9,049	-8,953	15,546
80 - 84	36,464	1,663,007	59,248	331,670	11,507	297,334	835,837	149,304	-6,392	-8,357	7,145
85 - 89	23,831	1,044,072	19,836	250,833	2,924	215,436	477,448	79,955	436	555	3,352
90 - 94	11,007	445,437	6,692	134,437	631	105,258	186,732	15,496	-3,225	88	671
95 - 99	2,889	102,139	389	36,280	58	19,663	39,561	6,022	-234	469	68
100+	485	13,439	308	5,875	67	2,057	4,631	486	0	33	18
Unknown	4,503	85,941	54,853	5,074	5,540	10,738	4,428	9,169	-87	-2,439	1,335
<b>Total</b>	<b>1,494,542</b>	<b>77,267,050</b>	<b>51,050,714</b>	<b>3,431,130</b>	<b>3,103,181</b>	<b>7,157,934</b>	<b>8,496,890</b>	<b>5,132,159</b>	<b>-240,720</b>	<b>525,735</b>	<b>1,389,973</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)**

**2005 Full-year returns**

**Age Category Distribution**

AGE	Number of Returns	Total Credits	Exemption Credits	Earned Income	Working Family Child Care	Retirement Income	Child and Dependent Care	Elderly or Disabled	Political Contributions	Tax Paid to Other States	Other Credits
0 - 4	215	7	4	0	0	0	0	0	0	2	0
5 - 9	1,249	19	5	0	0	0	0	0	0	12	1
10 - 14	3,259	42	14	0	0	0	0	0	1	23	4
15 - 19	51,304	1,375	1,223	39	24	0	7	0	4	62	16
20 - 24	150,538	22,136	18,421	1,132	1,640	0	565	0	32	217	130
25 - 29	140,678	45,581	34,210	2,342	5,829	1	1,994	0	103	525	577
30 - 34	123,931	55,221	42,595	2,231	5,783	0	2,201	0	209	897	1,304
35 - 39	129,531	66,170	52,411	2,216	4,232	0	1,729	0	317	2,660	2,606
40 - 44	127,593	65,343	53,195	1,912	2,431	1	1,067	0	395	3,160	3,181
45 - 49	139,815	66,669	53,447	1,450	1,167	4	517	0	572	4,956	4,555
50 - 54	144,705	60,419	48,380	851	389	8	198	0	804	4,300	5,491
55 - 59	134,231	50,749	38,795	424	129	29	70	1	889	4,285	6,127
60 - 64	100,804	36,807	25,844	197	33	376	22	0	638	4,671	5,026
65 - 69	70,822	24,517	15,661	73	12	270	6	4	392	4,482	3,602
70 - 74	52,639	15,490	10,463	29	3	187	1	2	279	2,023	2,495
75 - 79	44,049	11,071	8,028	11	1	156	1	1	237	800	1,831
80 - 84	36,464	8,508	6,070	3	1	120	1	1	178	733	1,398
85 - 89	23,831	5,010	3,425	1	0	65	0	1	80	953	482
90 - 94	11,007	1,671	1,335	0	2	33	0	0	27	134	138
95 - 99	2,889	389	305	0	1	7	0	0	4	53	18
100+	485	44	39	0	0	2	0	0	0	2	0
Unknown	4,503	1,155	888	28	21	2	25	0	1	181	9
<b>Total</b>	<b>1,494,542</b>	<b>538,392</b>	<b>414,760</b>	<b>12,940</b>	<b>21,699</b>	<b>1,260</b>	<b>8,402</b>	<b>12</b>	<b>5,162</b>	<b>35,127</b>	<b>38,991</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 both part-year resident returns and nonresident returns.

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

## Part-Year Resident Returns

Quintile Group	AGI Range
First 20%	Less than \$3,500
Second 20%	\$3,500 - \$8,400
Middle 20%	\$8,400 - \$16,400
Fourth 20%	\$16,400 - \$33,700
Next 15%	\$33,700 - \$79,100
Next 4%	\$79,100 - \$168,600
Top 1%	\$168,600 +

## Nonresident Returns

Quintile Group	AGI Range
First 20%	Less than \$1,800
Second 20%	\$1,800 - \$8,500
Middle 20%	\$8,500 - \$23,400
Fourth 20%	\$23,400 - \$47,200
Next 15%	\$47,200 - \$96,800
Next 4%	\$96,800 - \$258,600
Top 1%	\$258,600 +



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

**All 2005 Part-year returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,643	3,267	-17,774	117	0	488	6	20	0	0	0
0-5	17,474	25,026	41,429	793	1,118	2,931	13,388	28,112	1,971	633	1,348
5-10	12,812	20,917	94,053	409	3,086	3,635	20,676	68,978	4,931	1,411	3,555
10-15	8,708	15,517	107,579	319	4,599	4,239	19,400	80,735	6,097	1,390	4,749
15-20	6,169	11,882	107,132	216	5,255	3,922	18,497	80,548	6,272	1,197	5,120
20-25	4,509	9,178	100,952	234	5,433	3,684	18,950	76,221	6,068	962	5,130
25-30	3,359	7,056	92,124	274	5,254	3,096	14,053	70,227	5,691	760	4,937
30-35	2,749	5,906	89,004	258	5,117	2,853	13,883	67,605	5,533	673	4,872
35-40	2,169	4,832	81,092	321	4,602	2,655	12,720	61,591	5,071	557	4,520
40-45	1,745	4,085	74,155	152	4,121	1,864	11,490	57,020	4,729	476	4,253
45-50	1,448	3,425	68,581	150	3,596	1,676	11,219	52,397	4,359	412	3,946
50-60	2,142	5,233	117,193	438	5,883	2,623	18,705	90,659	7,600	698	6,901
60-70	1,526	3,863	98,705	244	4,481	2,308	15,275	76,902	6,509	525	5,984
70-80	1,044	2,726	77,719	135	3,250	1,416	10,942	62,299	5,327	377	4,950
80-90	762	2,060	64,543	54	2,497	686	9,700	51,740	4,428	308	4,121
90-100	587	1,583	55,718	165	1,933	1,233	8,559	44,450	3,831	261	3,570
100-250	1,783	4,965	250,421	735	5,871	3,411	31,404	210,567	18,255	911	17,344
250-500	233	633	78,437	245	799	1,298	6,076	70,509	6,136	223	5,913
500 +	108	269	178,820	258	391	759	7,581	170,347	14,812	313	14,499

**Quintile Distribution**

First 20%	14,193	21,090	2,825	787	549	2,566	7,948	13,492	969	303	670
Second 20%	14,195	22,144	82,377	295	2,481	3,115	19,584	59,494	4,178	1,271	2,932
Middle 20%	14,194	25,229	170,600	610	7,162	6,784	31,497	127,631	9,597	2,224	7,446
Fourth 20%	14,194	28,864	336,499	845	18,389	11,723	56,426	254,799	20,415	3,070	17,414
Next 15%	10,645	25,394	533,599	1,477	26,972	12,993	82,931	413,077	34,582	3,179	31,412
Next 4%	2,840	7,763	302,625	626	9,301	4,467	42,806	247,019	21,287	1,260	20,027
Top 1%	709	1,939	331,357	878	2,433	3,129	21,332	305,415	26,589	778	25,811

<b>Total</b>	<b>70,970</b>	<b>132,423</b>	<b>1,759,882</b>	<b>5,518</b>	<b>67,286</b>	<b>44,778</b>	<b>262,524</b>	<b>1,420,927</b>	<b>117,618</b>	<b>12,087</b>	<b>105,712</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**All 2005 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	1,643	2.0	-10,818	71	0	297	3	12	0	0	0	NA	0.8
0-5	17,474	1.4	2,371	45	64	168	766	1,609	113	36	77	3.3	4.8
5-10	12,812	1.6	7,341	32	241	284	1,614	5,384	385	110	278	3.8	5.2
10-15	8,708	1.8	12,354	37	528	487	2,228	9,271	700	160	545	4.4	5.9
15-20	6,169	1.9	17,366	35	852	636	2,998	13,057	1,017	194	830	4.8	6.4
20-25	4,509	2.0	22,389	52	1,205	817	4,203	16,904	1,346	213	1,138	5.1	6.7
25-30	3,359	2.1	27,426	82	1,564	922	4,184	20,907	1,694	226	1,470	5.4	7.0
30-35	2,749	2.1	32,377	94	1,862	1,038	5,050	24,593	2,013	245	1,772	5.5	7.2
35-40	2,169	2.2	37,387	148	2,122	1,224	5,865	28,396	2,338	257	2,084	5.6	7.3
40-45	1,745	2.3	42,496	87	2,362	1,068	6,585	32,676	2,710	273	2,437	5.7	7.5
45-50	1,448	2.4	47,363	104	2,484	1,158	7,748	36,186	3,010	285	2,725	5.8	7.5
50-60	2,142	2.4	54,712	205	2,746	1,225	8,732	42,324	3,548	326	3,222	5.9	7.6
60-70	1,526	2.5	64,682	160	2,937	1,512	10,010	50,394	4,265	344	3,921	6.1	7.8
70-80	1,044	2.6	74,444	129	3,113	1,356	10,481	59,674	5,102	361	4,741	6.4	7.9
80-90	762	2.7	84,702	71	3,278	901	12,730	67,901	5,811	404	5,408	6.4	8.0
90-100	587	2.7	94,920	281	3,293	2,100	14,580	75,725	6,526	444	6,082	6.4	8.0
100-250	1,783	2.8	140,449	412	3,293	1,913	17,613	118,097	10,238	511	9,727	6.9	8.2
250-500	233	2.7	336,641	1,050	3,429	5,572	26,076	302,615	26,334	955	25,379	7.5	8.4
500 +	108	2.5	1,655,739	2,392	3,623	7,032	70,192	1,577,284	137,148	2,895	134,253	8.1	8.5
<b>Quintile Distribution</b>													
First 20%	14,193	1.5	199	56	39	181	560	951	68	21	47	23.7	5.0
Second 20%	14,195	1.6	5,803	21	175	220	1,380	4,191	294	90	207	3.6	4.9
Middle 20%	14,194	1.8	12,019	43	505	478	2,219	8,992	676	157	525	4.4	5.8
Fourth 20%	14,194	2.0	23,707	60	1,296	826	3,975	17,951	1,438	216	1,227	5.2	6.8
Next 15%	10,645	2.4	50,127	139	2,534	1,221	7,791	38,805	3,249	299	2,951	5.9	7.6
Next 4%	2,840	2.7	106,558	220	3,275	1,573	15,072	86,979	7,495	444	7,052	6.6	8.1
Top 1%	709	2.7	467,359	1,238	3,432	4,414	30,088	430,769	37,503	1,098	36,405	7.8	8.5
<b>Total</b>	<b>70,970</b>	<b>1.9</b>	<b>24,798</b>	<b>78</b>	<b>948</b>	<b>631</b>	<b>3,699</b>	<b>20,022</b>	<b>1,657</b>	<b>170</b>	<b>1,490</b>	<b>6.0</b>	<b>7.4</b>



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

**All 2005 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	6,365	14,475	-385,825	4,104	18	29,949	326	1,451	122	32	90
0-5	35,221	66,671	61,856	6,649	1,893	8,193	33,842	46,373	2,561	888	1,685
5-10	14,339	29,062	104,195	264	3,440	4,015	31,683	74,742	4,247	1,374	2,896
10-15	9,709	21,333	120,457	1,606	4,425	6,325	26,813	89,510	5,767	1,729	4,073
15-20	8,018	18,139	139,843	204	5,472	7,390	26,874	102,625	7,041	1,769	5,321
20-25	6,972	16,425	156,216	136	6,683	6,265	29,468	115,963	8,407	1,880	6,579
25-30	6,158	15,117	169,319	135	7,826	5,892	31,090	126,707	9,557	1,884	7,708
30-35	5,890	14,716	191,256	65	9,279	5,135	33,408	144,127	11,168	1,915	9,273
35-40	5,328	13,662	199,529	81	10,074	5,191	35,487	150,350	11,876	1,785	10,097
40-45	4,853	12,634	205,976	73	10,409	4,490	35,874	155,777	12,485	1,767	10,724
45-50	4,173	11,154	197,805	61	9,964	4,407	34,660	149,385	12,104	1,583	10,522
50-60	6,379	17,663	349,347	135	16,610	7,096	60,239	266,207	21,863	2,840	19,023
60-70	4,711	13,314	304,776	490	13,635	10,056	52,331	235,084	19,581	2,318	17,264
70-80	3,099	9,080	231,541	106	9,609	5,055	36,858	180,440	15,178	1,755	13,423
80-90	2,154	6,263	182,487	74	6,998	3,539	27,980	144,179	12,235	1,442	10,792
90-100	1,567	4,639	148,514	201	5,256	3,495	21,540	118,921	10,164	1,146	9,017
100-250	4,692	13,406	662,921	2,424	14,530	10,883	83,654	558,244	48,621	7,412	41,209
250-500	838	2,175	288,065	1,358	2,130	7,668	26,653	254,910	22,658	4,886	17,772
500 +	539	1,309	719,820	3,126	1,199	29,553	68,268	642,010	57,609	12,546	45,063

**Quintile Distribution**

First 20%	26,198	52,902	-374,645	10,461	473	34,973	17,157	14,058	951	304	650
Second 20%	26,204	49,925	122,309	468	3,735	6,149	41,160	84,847	4,571	1,554	3,040
Middle 20%	26,201	58,374	400,140	2,007	15,590	19,613	81,520	295,045	19,925	5,226	14,826
Fourth 20%	26,201	66,253	904,899	421	44,250	24,054	160,629	681,902	53,304	8,686	44,701
Next 15%	19,651	55,501	1,277,286	874	55,913	30,235	211,151	988,043	82,354	9,954	72,401
Next 4%	5,240	14,993	727,292	2,595	16,325	12,589	92,503	610,881	53,173	8,094	45,079
Top 1%	1,310	3,289	990,816	4,466	3,164	36,982	92,928	882,230	78,968	17,133	61,835

<b>Total</b>	<b>131,005</b>	<b>301,237</b>	<b>4,048,096</b>	<b>21,291</b>	<b>139,450</b>	<b>164,596</b>	<b>697,047</b>	<b>3,557,006</b>	<b>293,246</b>	<b>50,952</b>	<b>242,531</b>
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**TABLE B: AVERAGE INCOME AND TAX (DOLLARS)**

**All 2005 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	6,365	2.3	-60,617	645	3	4,705	51	228	19	5	14	NA	6.2
0-5	35,221	1.9	1,756	189	54	233	961	1,317	73	25	48	2.7	3.6
5-10	14,339	2.0	7,267	18	240	280	2,210	5,213	296	96	202	2.8	3.9
10-15	9,709	2.2	12,407	165	456	652	2,762	9,219	594	178	420	3.4	4.6
15-20	8,018	2.3	17,441	26	683	922	3,352	12,799	878	221	664	3.8	5.2
20-25	6,972	2.4	22,406	20	959	899	4,227	16,633	1,206	270	944	4.2	5.7
25-30	6,158	2.5	27,496	22	1,271	957	5,049	20,576	1,552	306	1,252	4.6	6.1
30-35	5,890	2.5	32,471	11	1,575	872	5,672	24,470	1,896	325	1,574	4.8	6.4
35-40	5,328	2.6	37,449	15	1,891	974	6,660	28,219	2,229	335	1,895	5.1	6.7
40-45	4,853	2.6	42,443	15	2,145	925	7,392	32,099	2,573	364	2,210	5.2	6.9
45-50	4,173	2.7	47,401	15	2,388	1,056	8,306	35,798	2,901	379	2,521	5.3	7.0
50-60	6,379	2.8	54,765	21	2,604	1,112	9,443	41,732	3,427	445	2,982	5.4	7.1
60-70	4,711	2.8	64,695	104	2,894	2,135	11,108	49,901	4,157	492	3,665	5.7	7.3
70-80	3,099	2.9	74,715	34	3,101	1,631	11,894	58,225	4,898	566	4,332	5.8	7.4
80-90	2,154	2.9	84,720	35	3,249	1,643	12,990	66,935	5,680	670	5,010	5.9	7.5
90-100	1,567	3.0	94,776	128	3,354	2,230	13,746	75,891	6,486	732	5,755	6.1	7.6
100-250	4,692	2.9	141,288	517	3,097	2,320	17,829	118,978	10,363	1,580	8,783	6.2	7.4
250-500	838	2.6	343,753	1,620	2,542	9,150	31,805	304,189	27,039	5,831	21,208	6.2	7.0
500 +	539	2.4	1,335,473	5,799	2,224	54,829	126,657	1,191,113	106,881	23,277	83,604	6.3	7.0

**Quintile Distribution**

First 20%	26,198	2.0	-14,301	399	18	1,335	655	537	36	12	25	NA	4.6
Second 20%	26,204	1.9	4,668	18	143	235	1,571	3,238	174	59	116	2.5	3.6
Middle 20%	26,201	2.2	15,272	77	595	749	3,111	11,261	761	200	566	3.7	5.0
Fourth 20%	26,201	2.5	34,537	16	1,689	918	6,131	26,026	2,034	332	1,706	4.9	6.6
Next 15%	19,651	2.8	64,999	45	2,845	1,539	10,745	50,280	4,191	507	3,684	5.7	7.3
Next 4%	5,240	2.9	138,796	495	3,116	2,403	17,653	116,580	10,148	1,545	8,603	6.2	7.4
Top 1%	1,310	2.5	756,348	3,409	2,416	28,230	70,937	673,458	60,281	13,079	47,202	6.2	7.0

<b>Total</b>	<b>131,005</b>	<b>2.3</b>	<b>30,900</b>	<b>163</b>	<b>1,065</b>	<b>1,256</b>	<b>5,321</b>	<b>27,152</b>	<b>2,238</b>	<b>389</b>	<b>1,851</b>	<b>6.0</b>	<b>6.8</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 2005 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	6,336	12,827	215,057	879	9,448	16,968	41,937	159,533	12,891	2,254	10,676
Benton	33,601	63,053	1,795,334	6,369	69,482	91,442	281,407	1,382,556	116,440	11,611	104,996
Clackamas	156,683	322,829	9,991,371	33,695	346,424	387,282	1,769,975	7,689,050	652,702	57,055	596,619
Clatsop	15,078	29,057	637,332	1,405	26,519	38,990	116,706	469,296	38,701	4,857	33,923
Columbia	19,609	41,999	937,356	1,242	41,861	39,562	166,395	703,163	58,191	6,743	51,550
Coos	25,213	49,613	968,641	5,193	41,314	64,422	173,575	721,870	58,998	8,087	51,079
Crook	8,466	17,799	401,416	1,464	14,785	20,745	71,469	308,371	25,655	2,959	22,752
Curry	9,673	18,359	390,997	1,635	15,391	31,250	78,496	281,021	23,103	3,101	20,055
Deschutes	64,086	127,191	3,429,297	17,019	119,946	160,464	649,639	2,597,390	218,364	22,834	196,093
Douglas	42,592	86,801	1,728,666	5,424	71,342	102,254	308,436	1,290,023	105,724	14,729	91,207
Gilliam	777	1,517	28,488	82	1,375	2,055	4,953	21,494	1,750	233	1,518
Grant	3,017	5,929	108,264	427	4,727	7,296	19,492	83,652	6,834	947	5,898
Harney	2,864	5,916	87,363	131	4,060	5,330	17,180	69,461	5,584	920	4,677
Hood River	9,034	19,568	377,995	1,290	14,536	17,596	69,146	287,928	23,692	3,715	20,060
Jackson	83,214	164,681	3,830,895	15,116	142,097	212,333	776,399	2,832,166	235,071	28,264	207,582
Jefferson	8,229	18,205	304,612	632	12,685	34,970	59,612	209,823	16,972	2,785	14,270
Josephine	32,360	64,812	1,284,526	4,925	49,128	83,472	254,710	934,453	76,515	11,757	64,971
Klamath	25,599	53,127	1,016,167	4,488	41,600	59,710	186,698	770,798	63,139	8,576	54,758
Lake	3,001	6,057	98,883	108	4,439	6,657	17,947	75,256	6,071	958	5,119
Lane	142,049	271,826	6,594,727	23,134	258,355	312,472	1,150,950	5,018,961	417,790	47,810	371,146
Lincoln	19,061	35,839	784,967	2,326	32,806	58,806	155,844	560,377	46,042	6,139	40,044
Linn	44,253	93,112	1,828,935	4,601	79,591	88,613	332,745	1,365,759	111,876	15,557	96,618
Malheur	9,644	22,165	320,620	1,249	12,861	17,633	65,248	252,019	20,299	5,424	14,977
Marion	118,502	257,742	5,245,008	12,239	209,737	252,466	967,256	3,963,246	326,861	44,329	283,849
Morrow	3,999	9,928	139,961	246	6,011	6,881	24,784	110,177	8,876	1,646	7,262
Multnomah	299,612	550,720	15,477,961	43,279	601,039	570,042	2,724,880	11,994,967	1,010,038	100,523	912,036
Polk	27,638	59,341	1,310,701	2,929	53,038	72,829	259,124	952,685	78,796	9,802	69,204
Sherman	739	1,464	26,670	89	1,215	1,656	4,443	20,324	1,654	229	1,427
Tillamook	10,734	21,224	428,553	1,068	17,980	29,326	86,653	307,951	25,180	3,452	21,781
Umatilla	26,781	59,846	1,014,607	1,846	44,489	62,762	170,036	781,314	63,559	10,413	53,465
Union	10,429	21,433	405,761	973	17,438	22,877	69,955	309,629	25,353	3,934	21,488
Wallowa	3,125	6,060	113,869	378	4,818	7,788	21,606	87,088	7,117	1,055	6,074
Wasco	9,390	19,300	365,296	908	15,200	23,192	68,407	271,279	22,152	3,318	18,900
Washington	211,601	442,882	13,921,280	30,647	476,552	421,051	2,075,149	11,149,739	949,933	81,186	870,500
Wheeler	512	1,061	16,096	73	772	1,672	3,829	12,321	992	144	848
Yamhill	36,130	78,764	1,880,526	7,598	68,061	77,426	326,738	1,448,871	121,166	13,531	107,913
Clark Co., WA	60,134	146,680	2,458,579	3,372	98,311	50,941	400,529	1,956,443	160,632	15,826	145,010
Other Washington	28,075	60,570	781,464	4,331	26,373	45,913	123,913	727,416	60,186	4,575	55,675
California	24,688	48,176	729,084	13,203	17,316	44,724	135,021	653,173	55,191	27,581	27,664
Idaho	10,549	24,498	248,420	499	9,146	7,965	44,326	200,365	15,924	2,151	13,803
Other	49,439	95,090	1,349,229	9,229	39,092	124,385	246,277	1,192,699	99,610	10,421	89,296
<b>Total</b>	<b>1,696,516</b>	<b>3,437,061</b>	<b>83,074,975</b>	<b>265,743</b>	<b>3,121,360</b>	<b>3,684,217</b>	<b>14,521,884</b>	<b>64,224,103</b>	<b>5,375,621</b>	<b>601,430</b>	<b>4,786,782</b>

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

**All 2005 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	6,336	2.0	33,942	139	1,491	2,678	6,619	25,179	2,035	356	1,685	5.0	6.7
Benton	33,601	1.9	53,431	190	2,068	2,721	8,375	41,146	3,465	346	3,125	5.8	7.6
Clackamas	156,683	2.1	63,768	215	2,211	2,472	11,297	49,074	4,166	364	3,808	6.0	7.8
Clatsop	15,078	1.9	42,269	93	1,759	2,586	7,740	31,125	2,567	322	2,250	5.3	7.2
Columbia	19,609	2.1	47,802	63	2,135	2,018	8,486	35,859	2,968	344	2,629	5.5	7.3
Coos	25,213	2.0	38,418	206	1,639	2,555	6,884	28,631	2,340	321	2,026	5.3	7.1
Crook	8,466	2.1	47,415	173	1,746	2,450	8,442	36,425	3,030	350	2,688	5.7	7.4
Curry	9,673	1.9	40,422	169	1,591	3,231	8,115	29,052	2,388	321	2,073	5.1	7.1
Deschutes	64,086	2.0	53,511	266	1,872	2,504	10,137	40,530	3,407	356	3,060	5.7	7.5
Douglas	42,592	2.0	40,587	127	1,675	2,401	7,242	30,288	2,482	346	2,141	5.3	7.1
Gilliam	777	2.0	36,664	105	1,770	2,645	6,374	27,663	2,253	300	1,954	5.3	7.1
Grant	3,017	2.0	35,885	142	1,567	2,418	6,461	27,727	2,265	314	1,955	5.4	7.1
Harney	2,864	2.1	30,504	46	1,418	1,861	5,998	24,253	1,950	321	1,633	5.4	6.7
Hood River	9,034	2.2	41,841	143	1,609	1,948	7,654	31,872	2,623	411	2,220	5.3	7.0
Jackson	83,214	2.0	46,037	182	1,708	2,552	9,330	34,035	2,825	340	2,495	5.4	7.3
Jefferson	8,229	2.2	37,017	77	1,541	4,250	7,244	25,498	2,063	338	1,734	4.7	6.8
Josephine	32,360	2.0	39,695	152	1,518	2,580	7,871	28,877	2,365	363	2,008	5.1	7.0
Klamath	25,599	2.1	39,696	175	1,625	2,333	7,293	30,111	2,467	335	2,139	5.4	7.1
Lake	3,001	2.0	32,950	36	1,479	2,218	5,980	25,077	2,023	319	1,706	5.2	6.8
Lane	142,049	1.9	46,426	163	1,819	2,200	8,103	35,333	2,941	337	2,613	5.6	7.4
Lincoln	19,061	1.9	41,182	122	1,721	3,085	8,176	29,399	2,416	322	2,101	5.1	7.1
Linn	44,253	2.1	41,329	104	1,799	2,002	7,519	30,863	2,528	352	2,183	5.3	7.1
Malheur	9,644	2.3	33,246	130	1,334	1,828	6,766	26,132	2,105	562	1,553	4.7	5.9
Marion	118,502	2.2	44,261	103	1,770	2,131	8,162	33,445	2,758	374	2,395	5.4	7.2
Morrow	3,999	2.5	34,999	62	1,503	1,721	6,198	27,551	2,220	412	1,816	5.2	6.6
Multnomah	299,612	1.8	51,660	145	2,006	1,903	9,095	40,035	3,371	336	3,044	5.9	7.6
Polk	27,638	2.1	47,424	106	1,919	2,635	9,376	34,470	2,851	355	2,504	5.3	7.3
Sherman	739	2.0	36,090	121	1,645	2,241	6,012	27,502	2,239	310	1,931	5.4	7.0
Tillamook	10,734	2.0	39,925	100	1,675	2,732	8,073	28,689	2,346	322	2,029	5.1	7.1
Umatilla	26,781	2.2	37,885	69	1,661	2,344	6,349	29,174	2,373	389	1,996	5.3	6.8
Union	10,429	2.1	38,907	93	1,672	2,194	6,708	29,689	2,431	377	2,060	5.3	6.9
Wallowa	3,125	1.9	36,438	121	1,542	2,492	6,914	27,868	2,277	338	1,944	5.3	7.0
Wasco	9,390	2.1	38,903	97	1,619	2,470	7,285	28,890	2,359	353	2,013	5.2	7.0
Washington	211,601	2.1	65,790	145	2,252	1,990	9,807	52,692	4,489	384	4,114	6.3	7.8
Wheeler	512	2.1	31,437	144	1,507	3,265	7,479	24,065	1,938	282	1,656	5.3	6.9
Yamhill	36,130	2.2	52,049	210	1,884	2,143	9,043	40,102	3,354	375	2,987	5.7	7.4
Clark Co., WA	60,134	2.4	40,885	56	1,635	847	6,661	32,535	2,671	263	2,412	5.9	7.4
Other Washington	28,075	2.2	27,835	154	939	1,635	4,414	25,910	2,144	163	1,983	7.1	7.7
California	24,688	2.0	29,532	535	701	1,812	5,469	26,457	2,236	1,117	1,121	3.8	4.2
Idaho	10,549	2.3	23,549	47	867	755	4,202	18,994	1,510	204	1,309	5.6	6.9
Other	49,439	1.9	27,291	187	791	2,516	4,981	24,125	2,015	211	1,806	6.6	7.5
<b>Total</b>	<b>1,696,516</b>	<b>2.0</b>	<b>48,968</b>	<b>157</b>	<b>1,840</b>	<b>2,172</b>	<b>8,560</b>	<b>37,857</b>	<b>3,169</b>	<b>355</b>	<b>2,822</b>	<b>5.8</b>	<b>7.5</b>

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

**All 2005 returns**

**County Distribution**

County	Number of Returns	Single		Joint		Separate		Head Household		Itemized		Full-Year		Part-Year		Nonresident	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Baker	6,336	2,563	40.5	3,201	50.5	87	1.4	481	7.6	2,911	45.9	6,155	97.1	143	2.3	38	0.6
Benton	33,601	16,370	48.7	14,655	43.6	411	1.2	2,145	6.4	16,570	49.3	32,187	95.8	969	2.9	445	1.3
Clackamas	156,683	66,532	42.5	73,941	47.2	2,025	1.3	14,095	9.0	89,844	57.3	152,892	97.6	3,230	2.1	561	0.4
Clatsop	15,078	6,867	45.5	6,502	43.1	228	1.5	1,477	9.8	7,180	47.6	14,565	96.6	363	2.4	150	1.0
Columbia	19,609	7,478	38.1	9,969	50.8	232	1.2	1,919	9.8	11,068	56.4	19,171	97.8	370	1.9	68	0.3
Coos	25,213	10,585	42.0	11,731	46.5	366	1.5	2,517	10.0	11,589	46.0	24,471	97.1	571	2.3	171	0.7
Crook	8,466	3,033	35.8	4,482	52.9	134	1.6	814	9.6	4,400	52.0	8,263	97.6	170	2.0	33	0.4
Curry	9,673	4,026	41.6	4,708	48.7	131	1.4	798	8.2	4,662	48.2	9,260	95.7	328	3.4	85	0.9
Deschutes	64,086	27,334	42.7	30,228	47.2	963	1.5	5,526	8.6	35,520	55.4	61,041	95.2	2,659	4.1	386	0.6
Douglas	42,592	16,596	39.0	20,791	48.8	584	1.4	4,604	10.8	19,452	45.7	41,499	97.4	954	2.2	139	0.3
Gilliam	777	314	40.4	387	49.8	20	2.6	56	7.2	349	44.9	765	98.5	10	1.3	2	0.3
Grant	3,017	1,248	41.4	1,520	50.4	26	0.9	222	7.4	1,357	45.0	2,958	98.0	51	1.7	8	0.3
Harney	2,864	1,112	38.8	1,468	51.3	26	0.9	257	9.0	1,196	41.8	2,792	97.5	63	2.2	9	0.3
Hood River	9,034	3,692	40.9	4,228	46.8	88	1.0	1,016	11.2	4,142	45.8	8,729	96.6	238	2.6	67	0.7
Jackson	83,214	36,207	43.5	36,733	44.1	1,184	1.4	9,051	10.9	41,726	50.1	80,614	96.9	2,254	2.7	346	0.4
Jefferson	8,229	2,925	35.5	3,937	47.8	100	1.2	1,264	15.4	3,741	45.5	8,022	97.5	181	2.2	26	0.3
Josephine	32,360	13,121	40.5	15,426	47.7	467	1.4	3,336	10.3	15,895	49.1	31,359	96.9	866	2.7	135	0.4
Klamath	25,599	10,116	39.5	12,230	47.8	338	1.3	2,902	11.3	11,565	45.2	24,696	96.5	711	2.8	192	0.8
Lake	3,001	1,188	39.6	1,526	50.8	39	1.3	244	8.1	1,170	39.0	2,895	96.5	64	2.1	42	1.4
Lane	142,049	66,264	46.6	59,678	42.0	1,847	1.3	14,175	10.0	69,117	48.7	137,662	96.9	3,599	2.5	788	0.6
Lincoln	19,061	8,435	44.3	8,432	44.2	301	1.6	1,884	9.9	9,584	50.3	18,363	96.3	594	3.1	104	0.5
Linn	44,253	17,617	39.8	21,325	48.2	605	1.4	4,681	10.6	21,953	49.6	43,355	98.0	775	1.8	123	0.3
Malheur	9,644	3,393	35.2	4,760	49.4	103	1.1	1,380	14.3	3,907	40.5	9,258	96.0	270	2.8	116	1.2
Marion	118,502	48,871	41.2	51,554	43.5	1,547	1.3	16,468	13.9	58,049	49.0	116,025	97.9	2,104	1.8	373	0.3
Morrow	3,999	1,311	32.8	2,024	50.6	51	1.3	611	15.3	1,646	41.2	3,898	97.5	85	2.1	16	0.4
Multnomah	299,612	160,446	53.6	102,934	34.4	4,160	1.4	31,925	10.7	149,343	49.8	288,014	96.1	9,870	3.3	1,728	0.6
Polk	27,638	10,783	39.0	13,634	49.3	352	1.3	2,855	10.3	15,178	54.9	26,906	97.4	645	2.3	87	0.3
Sherman	739	318	43.0	351	47.5	14	1.9	56	7.6	288	39.0	724	98.0	10	1.4	5	0.7
Tillamook	10,734	4,495	41.9	5,137	47.9	142	1.3	955	8.9	5,379	50.1	10,450	97.4	239	2.2	45	0.4
Umatilla	26,781	10,111	37.8	12,218	45.6	373	1.4	4,062	15.2	11,365	42.4	26,089	97.4	563	2.1	129	0.5
Union	10,429	4,272	41.0	5,187	49.7	114	1.1	853	8.2	4,915	47.1	10,161	97.4	216	2.1	52	0.5
Wallowa	3,125	1,294	41.4	1,607	51.4	29	0.9	194	6.2	1,547	49.5	3,046	97.5	61	2.0	18	0.6
Wasco	9,390	3,806	40.5	4,408	46.9	101	1.1	1,070	11.4	4,553	48.5	9,187	97.8	158	1.7	45	0.5
Washington	211,601	93,073	44.0	94,026	44.4	2,741	1.3	21,655	10.2	114,244	54.0	203,417	96.1	7,075	3.3	1,109	0.5
Wheeler	512	174	34.0	306	59.8	5	1.0	27	5.3	246	48.0	505	98.6	6	1.2	1	0.2
Yamhill	36,130	14,115	39.1	17,478	48.4	505	1.4	4,005	11.1	18,928	52.4	35,310	97.7	705	2.0	115	0.3
Clark Co., WA	60,134	19,586	32.6	33,958	56.5	762	1.3	5,812	9.7	37,130	61.7	2,131	3.5	2,965	4.9	55,038	91.5
Other Washington	28,075	11,103	39.5	14,395	51.3	444	1.6	2,122	7.6	14,339	51.1	2,923	10.4	5,053	18.0	20,099	71.6
California	24,688	11,344	45.9	11,128	45.1	752	3.0	1,457	5.9	13,440	54.4	3,872	15.7	4,935	20.0	15,881	64.3
Idaho	10,549	3,673	34.8	5,837	55.3	101	1.0	933	8.8	5,442	51.6	874	8.3	1,661	15.7	8,014	76.0
Other	49,439	23,595	47.7	21,882	44.3	1,498	3.0	2,445	4.9	22,578	45.7	10,037	20.3	15,186	30.7	24,216	49.0
<b>Total</b>	<b>1,696,516</b>	<b>749,386</b>	<b>44.2</b>	<b>749,922</b>	<b>44.2</b>	<b>23,996</b>	<b>1.4</b>	<b>172,349</b>	<b>10.2</b>	<b>867,508</b>	<b>51.1</b>	<b>1,494,541</b>	<b>88.1</b>	<b>70,970</b>	<b>4.2</b>	<b>131,005</b>	<b>7.7</b>

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

**2005 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	6,155	212,899	137,937	13,114	5,125	20,920	40,555	8,912	-5,278	-3,758	4,629
Benton	32,187	1,766,970	1,166,313	82,538	58,489	149,583	240,171	88,125	-5,508	17,679	30,419
Clackamas	152,892	9,880,157	6,608,861	413,733	405,343	790,945	956,194	800,714	-28,363	111,355	178,626
Clatsop	14,565	628,639	373,986	27,829	35,270	49,811	98,258	52,848	-1,573	6,890	14,681
Columbia	19,171	927,226	701,826	23,161	20,364	48,494	114,308	28,713	-5,002	7,172	11,809
Coos	24,471	957,163	582,987	45,257	60,762	77,101	164,712	47,675	-5,455	5,981	21,857
Crook	8,263	398,572	221,872	20,882	17,536	44,024	54,043	51,735	-8,236	3,271	6,557
Curry	9,260	383,184	174,789	28,016	19,426	54,647	83,699	28,988	-1,698	2,864	7,547
Deschutes	61,041	3,363,296	1,838,241	176,391	204,548	430,461	421,289	384,485	-21,327	14,471	85,263
Douglas	41,499	1,712,747	1,085,707	74,651	64,655	179,116	266,378	65,222	-14,543	17,987	26,427
Gilliam	765	28,184	18,775	1,622	607	2,191	4,225	1,960	-273	-252	672
Grant	2,958	107,450	70,224	5,765	2,264	12,014	17,453	8,290	-4,774	-1,800	1,985
Harney	2,792	86,065	67,485	3,906	1,474	11,179	13,638	1,729	-7,546	-4,096	1,704
Hood River	8,729	371,421	240,428	20,200	20,051	27,534	42,514	28,615	-1,077	2,272	9,117
Jackson	80,614	3,781,185	2,235,775	201,065	219,911	356,929	515,792	314,631	-15,151	33,282	81,050
Jefferson	8,022	302,154	203,421	11,456	9,208	21,505	47,658	13,829	-2,848	2,716	4,792
Josephine	31,359	1,265,820	698,475	70,382	69,991	110,105	221,453	111,395	-4,966	15,901	26,916
Klamath	24,696	1,000,015	671,020	45,288	35,220	98,118	146,207	44,791	-14,338	-8,153	18,138
Lake	2,895	97,090	65,955	4,274	2,270	9,735	16,426	4,032	-1,542	-1,882	2,178
Lane	137,662	6,516,246	4,176,738	310,596	241,494	559,863	810,968	490,911	-11,222	59,331	122,434
Lincoln	18,363	773,646	419,840	42,032	53,582	64,030	155,619	49,994	-2,663	8,523	17,310
Linn	43,355	1,816,027	1,296,776	61,362	51,528	81,828	228,365	102,538	-3,370	23,633	26,633
Malheur	9,258	316,012	217,961	14,846	14,543	29,018	44,652	16,454	-7,879	-7,130	6,452
Marion	116,025	5,203,686	3,547,049	210,035	171,335	308,005	695,696	322,944	-8,057	35,491	78,812
Morrow	3,898	138,414	110,513	3,992	2,872	6,182	15,190	6,093	-377	-3,613	2,438
Multnomah	288,014	15,198,749	10,643,166	659,577	666,350	1,176,293	1,316,153	983,445	-5,159	45,067	286,143
Polk	26,906	1,295,905	861,821	52,085	45,640	97,692	197,953	55,925	-8,573	14,303	20,942
Sherman	724	26,503	14,630	1,312	770	2,106	3,807	3,413	1,824	-323	1,036
Tillamook	10,450	423,594	246,504	21,723	21,174	38,386	81,240	20,285	-924	5,267	10,063
Umatilla	26,089	1,002,988	760,380	30,043	35,293	38,287	124,380	46,104	-8,140	-5,372	17,987
Union	10,161	400,802	274,770	15,886	17,036	26,697	57,295	25,595	-8,183	-18	8,275
Wallowa	3,046	114,223	61,659	8,970	6,601	15,533	20,373	9,137	-2,713	-1,586	3,750
Wasco	9,187	361,585	231,656	17,084	14,365	25,196	57,732	21,934	-2,139	3,373	7,617
Washington	203,417	13,688,016	9,280,967	559,149	431,099	1,869,492	954,491	691,609	-11,215	114,299	201,876
Wheeler	505	15,958	10,180	1,316	527	2,027	3,942	1,255	-1,187	-1,749	353
Yamhill	35,310	1,865,288	1,219,985	83,592	63,671	184,330	186,883	146,931	-10,219	20,311	30,195
Clark Co., WA	2,131	115,423	81,626	7,298	2,148	8,080	6,490	8,522	-6	2,336	1,071
Other Washington	2,923	102,950	64,065	6,960	2,654	12,328	13,531	3,937	-115	1,215	1,624
California	3,872	187,400	94,383	14,269	5,352	38,506	16,621	19,154	-451	2,810	3,245
Idaho	874	25,923	17,970	1,153	678	2,989	2,745	850	15	142	619
Other	10,037	407,424	253,942	38,320	1,956	76,650	37,789	18,440	-469	-12,472	6,731
<b>Total</b>	<b>1,494,541</b>	<b>77,266,997</b>	<b>51,050,661</b>	<b>3,431,130</b>	<b>3,103,181</b>	<b>7,157,934</b>	<b>8,496,890</b>	<b>5,132,159</b>	<b>-240,720</b>	<b>525,735</b>	<b>1,389,973</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 2005 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	188	335	-7,911	96	0	75	1,180	62	5	0	5
0-5	642	627	1,714	12	5	103	1,655	608	32	17	16
5-10	731	986	5,482	35	39	253	2,501	3,171	189	100	93
10-15	676	1,190	8,345	42	123	574	3,175	5,093	334	159	181
15-20	570	1,105	9,901	62	216	798	2,896	6,355	438	194	260
20-25	485	990	10,913	25	386	611	2,641	7,438	546	164	386
25-30	429	952	11,807	57	437	907	2,593	8,138	612	168	447
30-35	330	745	10,708	23	500	967	2,112	7,194	553	128	427
35-40	282	680	10,524	35	527	892	2,090	7,139	557	118	441
40-45	288	696	12,205	26	664	1,095	2,246	8,276	659	122	538
45-50	252	643	11,966	25	650	1,255	2,202	7,988	641	109	532
50-60	353	872	19,350	61	1,227	2,119	3,437	12,738	1,033	153	880
60-70	326	858	21,167	57	1,271	1,836	3,147	15,031	1,241	141	1,100
70-80	234	623	17,525	30	974	1,553	2,555	12,503	1,044	132	913
80-90	151	432	12,841	9	667	1,070	1,645	9,477	800	80	721
90-100	102	301	9,657	41	449	651	1,336	7,262	616	68	548
100-250	261	692	35,263	135	1,153	1,880	3,755	28,611	2,482	259	2,223
250-500	36	100	13,600	108	160	329	771	12,449	1,109	142	965
500+	*	*	*	*	*	*	*	*	*	*	*

**Quintile Distribution**

First 20%	1,267	1,506	-3,352	124	20	242	4,270	2,285	132	66	67
Second 20%	1,267	2,187	15,801	104	238	1,143	5,692	9,750	640	304	352
Middle 20%	1,268	2,662	30,277	105	1,063	2,111	7,177	20,530	1,514	463	1,070
Fourth 20%	1,267	3,097	53,226	155	2,858	5,093	9,929	35,853	2,845	534	2,314
Next 15%	951	2,535	68,362	133	3,868	6,050	10,078	48,633	4,049	471	3,578
Next 4%	253	671	31,402	89	1,117	1,785	3,526	25,063	2,166	211	1,955
Top 1%	63	169	19,341	168	284	543	1,264	17,418	1,546	206	1,340

<b>Total</b>	<b>6,336</b>	<b>12,827</b>	<b>215,057</b>	<b>879</b>	<b>9,448</b>	<b>16,968</b>	<b>41,937</b>	<b>159,533</b>	<b>12,891</b>	<b>2,254</b>	<b>10,676</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 2005 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	365	520	-11,809	246	1	172	2,298	15	1	0	1
0-5	3,766	2,544	9,793	60	56	240	7,239	4,147	221	92	129
5-10	3,386	3,187	24,839	110	314	589	9,081	16,016	966	371	620
10-15	2,707	3,496	33,722	248	772	1,484	9,833	23,083	1,584	502	1,104
15-20	2,489	3,758	43,454	120	1,424	2,122	10,769	30,375	2,212	614	1,635
20-25	1,961	3,280	44,005	72	1,934	2,244	9,221	31,345	2,367	586	1,819
25-30	1,589	2,801	43,648	92	2,259	2,330	8,536	31,218	2,422	493	1,947
30-35	1,389	2,592	45,048	118	2,558	2,668	8,404	31,864	2,512	460	2,066
35-40	1,245	2,430	46,649	108	2,843	2,927	8,403	32,854	2,624	408	2,220
40-45	1,209	2,511	51,422	173	3,186	3,224	9,188	36,185	2,917	434	2,488
45-50	1,138	2,545	54,098	99	3,334	4,087	10,233	36,813	2,985	436	2,550
50-60	2,007	4,667	110,246	545	6,882	8,020	19,263	77,003	6,322	791	5,530
60-70	1,833	4,519	118,996	262	6,946	9,072	20,523	82,991	6,887	771	6,116
70-80	1,462	3,888	109,298	279	5,911	8,812	18,261	76,942	6,441	673	5,769
80-90	1,346	3,732	114,318	227	5,731	8,339	18,376	82,393	6,952	654	6,298
90-100	1,124	3,266	106,475	210	4,906	6,157	15,861	79,897	6,800	596	6,204
100-250	4,076	11,838	571,828	1,681	18,141	24,992	75,231	455,322	39,538	2,552	36,985
250-500	365	1,065	120,543	530	1,636	2,372	10,373	106,692	9,473	375	9,098
500 +	144	414	158,762	1,189	647	1,589	10,314	147,401	13,216	802	12,414

**Quintile Distribution**

First 20%	6,720	5,379	15,404	387	243	796	16,330	15,191	875	345	542
Second 20%	6,720	9,277	99,761	425	2,952	4,575	25,994	69,344	4,923	1,436	3,571
Middle 20%	6,721	12,570	218,088	539	12,318	12,846	41,136	154,196	12,159	2,198	10,030
Fourth 20%	6,720	16,456	417,389	1,268	24,290	32,090	72,280	291,296	24,114	2,817	21,298
Next 15%	5,040	14,520	544,470	1,289	22,168	29,619	79,065	415,405	35,620	2,784	32,836
Next 4%	1,344	3,887	268,197	925	6,001	8,649	30,611	223,930	19,679	1,015	18,665
Top 1%	336	964	232,024	1,536	1,509	2,867	15,991	213,194	19,069	1,016	18,053

<b>Total</b>	<b>33,601</b>	<b>63,053</b>	<b>1,795,334</b>	<b>6,369</b>	<b>69,482</b>	<b>91,442</b>	<b>281,407</b>	<b>1,382,556</b>	<b>116,440</b>	<b>11,611</b>	<b>104,996</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	2,046	3,120	-80,588	1,887	72	2,519	23,342	126	11	1	10
0-5	13,061	8,878	33,627	262	165	742	31,502	13,065	690	264	430
5-10	11,652	12,559	86,157	279	947	2,021	40,728	52,095	3,125	1,275	1,893
10-15	10,832	15,969	135,301	443	2,813	4,507	49,517	86,732	5,871	2,259	3,782
15-20	10,185	17,577	177,746	361	5,149	6,944	54,167	117,989	8,443	2,874	5,780
20-25	9,221	16,718	206,949	374	8,231	8,524	52,852	141,700	10,621	2,979	7,870
25-30	8,435	16,070	231,632	476	11,087	10,898	53,841	159,804	12,322	2,942	9,561
30-35	7,821	14,960	253,828	508	14,096	12,278	54,759	175,485	13,815	2,557	11,332
35-40	7,361	14,862	275,885	503	16,230	15,210	59,180	188,250	14,989	2,427	12,591
40-45	6,459	13,880	274,295	562	16,364	15,940	57,687	186,399	14,980	2,306	12,696
45-50	5,954	13,343	282,587	582	16,602	17,993	59,920	190,055	15,390	2,179	13,216
50-60	10,964	26,177	602,243	1,249	35,130	39,389	129,006	403,646	33,004	4,287	28,719
60-70	9,451	24,503	612,929	976	33,840	40,786	127,173	414,186	34,225	4,057	30,169
70-80	7,951	21,401	595,126	1,079	31,300	35,632	116,996	413,861	34,567	3,582	30,985
80-90	6,793	18,925	576,483	909	28,360	31,721	110,644	408,089	34,377	3,162	31,215
90-100	5,357	15,254	507,629	574	23,251	23,663	92,769	368,948	31,327	2,592	28,734
100-250	19,084	56,168	2,696,563	5,206	84,661	86,700	425,997	2,106,952	182,837	10,441	172,397
250-500	2,791	8,629	943,765	3,128	12,490	14,269	98,447	822,079	72,996	2,330	70,665
500 +	1,265	3,836	1,579,214	14,338	5,635	17,546	131,448	1,439,588	129,114	4,540	124,574

**Quintile Distribution**

First 20%	31,336	30,870	89,775	2,628	2,106	6,753	115,158	97,461	5,942	2,375	3,671
Second 20%	31,337	54,698	620,597	1,322	22,366	25,396	172,670	418,586	30,831	9,265	22,263
Middle 20%	31,336	64,640	1,216,578	2,351	70,180	68,869	260,665	828,343	66,136	10,795	55,509
Fourth 20%	31,338	80,748	2,087,953	3,820	113,721	130,737	425,584	1,429,443	118,520	13,381	105,141
Next 15%	23,502	67,951	2,685,388	4,304	103,037	105,430	461,443	2,023,141	173,786	12,008	161,778
Next 4%	6,268	19,180	1,571,880	4,329	28,031	30,829	190,567	1,327,341	117,214	4,400	112,814
Top 1%	1,566	4,742	1,719,200	14,941	6,984	19,268	143,888	1,564,735	140,273	4,832	135,441

<b>Total</b>	<b>156,683</b>	<b>322,829</b>	<b>9,991,371</b>	<b>33,695</b>	<b>346,424</b>	<b>387,282</b>	<b>1,769,975</b>	<b>7,689,050</b>	<b>652,702</b>	<b>57,055</b>	<b>596,619</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	206	330	-4,556	5	3	73	1,671	0	0	0	0
0-5	1,485	1,385	4,030	11	21	61	3,828	1,520	81	39	43
5-10	1,549	1,939	11,518	36	100	187	5,532	6,855	408	194	218
10-15	1,473	2,263	18,389	48	373	536	6,087	12,193	820	332	507
15-20	1,305	2,253	22,795	43	665	926	6,403	15,499	1,104	365	755
20-25	1,163	2,241	26,022	98	998	1,152	6,093	18,211	1,348	409	967
25-30	883	1,656	24,280	47	1,202	1,392	5,286	16,687	1,282	279	1,004
30-35	828	1,677	26,840	54	1,413	1,978	5,705	18,308	1,433	290	1,152
35-40	674	1,471	25,245	44	1,430	1,965	5,033	17,109	1,354	244	1,113
40-45	640	1,423	27,219	32	1,611	1,928	5,421	18,508	1,482	227	1,255
45-50	571	1,422	27,139	52	1,563	1,742	4,961	19,019	1,539	231	1,308
50-60	1,027	2,550	56,526	88	3,395	4,802	10,030	38,632	3,154	415	2,739
60-70	812	2,055	52,553	68	3,112	4,545	8,924	36,240	2,998	331	2,668
70-80	636	1,690	47,577	53	2,584	4,283	8,307	32,790	2,736	291	2,445
80-90	460	1,257	38,955	74	1,973	2,937	6,414	27,726	2,334	209	2,125
90-100	337	878	31,929	82	1,487	2,361	4,886	23,353	1,983	163	1,820
100-250	870	2,185	119,918	389	3,874	6,182	16,369	93,925	8,152	616	7,535
250-500	115	276	38,424	11	517	872	3,425	33,622	2,987	114	2,873
500 +	44	106	42,529	168	198	1,068	2,332	39,099	3,505	107	3,398

**Quintile Distribution**

First 20%	3,015	3,306	8,828	48	95	281	10,006	7,070	408	195	216
Second 20%	3,016	4,887	43,608	95	1,076	1,502	13,568	29,193	2,020	741	1,316
Middle 20%	3,016	5,886	82,383	205	3,926	5,000	18,063	56,715	4,341	1,030	3,348
Fourth 20%	3,016	7,168	146,536	248	8,648	11,479	27,338	100,178	8,109	1,159	6,952
Next 15%	2,262	5,944	184,353	289	9,411	14,260	30,253	131,265	11,042	1,057	9,985
Next 4%	603	1,505	92,973	340	2,689	4,624	11,903	74,137	6,464	462	6,002
Top 1%	150	361	78,651	178	674	1,844	5,574	70,738	6,317	213	6,104

<b>Total</b>	<b>15,078</b>	<b>29,057</b>	<b>637,332</b>	<b>1,405</b>	<b>26,519</b>	<b>38,990</b>	<b>116,706</b>	<b>469,296</b>	<b>38,701</b>	<b>4,857</b>	<b>33,923</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	208	360	-5,118	5	5	69	1,826	0	0	0	0
0-5	1,498	1,296	3,938	26	14	118	3,562	1,494	79	37	42
5-10	1,626	2,006	12,173	42	112	207	5,526	7,247	431	198	241
10-15	1,405	2,272	17,548	55	325	514	5,981	11,394	759	326	450
15-20	1,276	2,214	22,174	44	602	922	6,443	14,787	1,046	359	702
20-25	1,107	2,102	24,827	66	946	1,165	5,974	17,234	1,280	374	927
25-30	1,044	2,013	28,682	60	1,363	1,451	6,141	20,064	1,535	381	1,180
30-35	982	1,995	31,890	47	1,620	1,569	6,883	22,076	1,716	345	1,381
35-40	979	2,106	36,723	69	2,049	2,078	7,645	25,190	1,990	349	1,648
40-45	934	2,084	39,736	23	2,365	2,018	7,584	27,883	2,237	337	1,900
45-50	893	2,198	42,431	36	2,425	2,469	8,672	29,336	2,371	358	2,014
50-60	1,745	4,518	95,865	88	5,644	4,954	17,439	68,146	5,574	731	4,843
60-70	1,535	4,219	99,555	72	5,610	5,575	17,932	70,684	5,841	690	5,151
70-80	1,177	3,356	88,095	104	4,751	4,311	14,431	64,777	5,418	546	4,871
80-90	911	2,718	77,126	70	3,860	3,134	12,326	57,879	4,885	453	4,433
90-100	605	1,786	57,280	27	2,661	1,769	8,687	44,191	3,759	302	3,457
100-250	1,569	4,443	206,925	188	6,994	6,394	26,361	167,398	14,504	832	13,673
250-500	82	222	27,600	40	367	437	1,959	24,877	2,210	51	2,159
500 +	33	91	29,904	180	149	409	1,020	28,506	2,554	76	2,477

**Quintile Distribution**

First 20%	3,921	4,565	17,510	83	239	570	13,377	12,843	775	353	434
Second 20%	3,922	7,053	77,335	189	2,677	3,373	20,092	52,854	3,855	1,206	2,717
Middle 20%	3,922	8,533	150,917	186	8,389	8,144	30,599	104,615	8,297	1,420	6,899
Fourth 20%	3,922	10,486	237,285	208	13,587	12,883	42,775	169,005	13,917	1,707	12,211
Next 15%	2,942	8,683	265,843	201	12,583	9,847	40,766	202,905	17,213	1,459	15,754
Next 4%	784	2,147	112,957	127	3,513	3,326	13,770	92,491	8,043	425	7,617
Top 1%	196	532	75,508	248	873	1,418	5,015	68,450	6,091	173	5,919

<b>Total</b>	<b>19,609</b>	<b>41,999</b>	<b>937,356</b>	<b>1,242</b>	<b>41,861</b>	<b>39,562</b>	<b>166,395</b>	<b>703,163</b>	<b>58,191</b>	<b>6,743</b>	<b>51,550</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	414	726	-16,940	2,385	2	408	3,199	83	7	1	6
0-5	2,301	2,500	6,037	61	26	254	5,844	2,165	115	62	52
5-10	2,622	3,656	19,702	62	140	530	8,993	11,464	679	363	327
10-15	2,664	4,329	33,170	59	575	1,150	11,273	21,268	1,411	636	813
15-20	2,668	4,950	46,365	98	1,187	2,342	12,675	31,304	2,193	870	1,392
20-25	1,974	3,858	44,129	96	1,608	2,467	10,433	30,446	2,241	678	1,596
25-30	1,594	3,190	43,759	121	1,883	3,100	9,811	29,670	2,247	550	1,706
30-35	1,360	2,846	44,093	97	2,242	3,060	8,700	30,522	2,370	484	1,892
35-40	1,221	2,668	45,718	86	2,583	3,341	8,295	31,883	2,516	434	2,083
40-45	1,109	2,570	47,092	94	2,761	3,919	8,397	32,425	2,586	422	2,164
45-50	1,008	2,343	47,874	75	2,985	3,978	7,763	33,456	2,702	383	2,319
50-60	1,571	3,929	86,278	117	5,423	7,619	14,110	59,488	4,849	646	4,203
60-70	1,266	3,245	82,067	113	4,896	8,082	13,030	56,515	4,664	544	4,120
70-80	942	2,422	70,326	123	3,958	6,076	10,724	49,758	4,153	413	3,740
80-90	645	1,696	54,626	190	2,806	4,076	7,830	40,183	3,391	303	3,089
90-100	440	1,149	41,685	314	1,941	2,858	6,047	31,208	2,656	196	2,459
100-250	1,188	2,987	166,287	606	5,292	8,798	19,993	132,994	11,562	730	10,832
250-500	171	417	59,036	250	763	1,608	4,676	52,239	4,643	172	4,470
500 +	55	132	47,336	245	244	755	1,781	44,800	4,014	198	3,816

**Quintile Distribution**

First 20%	5,042	6,443	5,937	2,507	138	1,125	16,920	11,911	688	371	326
Second 20%	5,043	8,631	71,093	130	1,442	3,018	22,365	46,501	3,151	1,360	1,882
Middle 20%	5,043	9,993	127,307	306	5,224	8,142	28,659	87,313	6,549	1,749	4,865
Fourth 20%	5,043	11,626	223,207	380	13,378	18,025	38,431	154,842	12,414	1,911	10,507
Next 15%	3,782	9,792	284,178	797	15,518	23,994	42,904	203,193	16,998	1,665	15,333
Next 4%	1,008	2,524	144,264	568	4,491	7,548	17,317	115,623	10,059	639	9,420
Top 1%	252	604	112,655	505	1,124	2,569	6,979	102,487	9,138	392	8,746

<b>Total</b>	<b>25,213</b>	<b>49,613</b>	<b>968,641</b>	<b>5,193</b>	<b>41,314</b>	<b>64,422</b>	<b>173,575</b>	<b>721,870</b>	<b>58,998</b>	<b>8,087</b>	<b>51,079</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	167	307	-7,339	471	9	173	1,692	83	7	0	7
0-5	708	765	1,854	55	7	44	1,937	664	36	15	20
5-10	757	998	5,596	50	47	149	2,847	3,159	188	87	102
10-15	719	1,230	8,958	25	135	319	3,568	5,472	357	175	193
15-20	687	1,278	11,969	15	304	729	3,642	7,704	537	221	336
20-25	667	1,355	14,972	20	526	643	3,544	10,441	766	247	532
25-30	615	1,352	16,900	38	673	769	3,905	11,879	899	235	669
30-35	491	1,096	15,908	26	742	1,156	3,416	10,887	844	182	665
35-40	475	1,109	17,744	20	922	1,134	3,448	12,343	971	179	793
40-45	392	980	16,648	18	869	1,382	3,421	11,138	884	159	726
45-50	350	895	16,583	19	917	1,291	3,164	11,315	908	154	757
50-60	562	1,479	30,664	56	1,825	2,007	5,419	21,547	1,755	239	1,516
60-70	505	1,389	32,842	49	1,882	2,403	5,734	22,945	1,893	230	1,663
70-80	383	1,021	28,620	20	1,593	1,784	4,570	20,716	1,731	182	1,548
80-90	240	644	20,369	14	1,020	1,110	3,462	14,890	1,256	109	1,147
90-100	187	505	17,661	26	812	1,037	3,194	12,786	1,085	85	1,000
100-250	479	1,201	65,512	299	2,140	3,072	8,282	52,333	4,540	270	4,271
250-500	51	128	16,430	64	222	465	1,549	14,257	1,265	75	1,191
500 +	31	67	69,523	180	140	1,076	4,675	63,813	5,733	115	5,617

**Quintile Distribution**

First 20%	1,693	2,162	733	583	70	381	6,795	4,286	254	115	141
Second 20%	1,693	3,121	27,704	41	675	1,380	8,643	17,944	1,244	513	769
Middle 20%	1,694	3,712	50,136	82	2,191	2,997	11,095	34,652	2,652	631	2,035
Fourth 20%	1,693	4,355	83,195	128	4,697	5,802	15,384	57,761	4,661	719	3,945
Next 15%	1,270	3,403	102,599	262	5,267	6,247	17,125	74,547	6,266	587	5,680
Next 4%	339	847	50,612	125	1,514	2,377	6,178	40,683	3,541	204	3,337
Top 1%	84	199	86,437	244	370	1,562	6,249	78,498	7,036	191	6,845

<b>Total</b>	<b>8,466</b>	<b>17,799</b>	<b>401,416</b>	<b>1,464</b>	<b>14,785</b>	<b>20,745</b>	<b>71,469</b>	<b>308,371</b>	<b>25,655</b>	<b>2,959</b>	<b>22,752</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	232	413	-6,299	414	2	36	1,784	28	2	0	2
0-5	987	1,064	2,503	26	11	162	3,180	870	47	24	23
5-10	1,001	1,348	7,566	23	58	178	3,734	4,264	253	131	124
10-15	1,014	1,706	12,691	38	208	540	5,015	7,640	502	229	283
15-20	960	1,753	16,658	42	396	833	5,331	10,599	734	290	462
20-25	739	1,385	16,544	35	596	1,220	4,467	10,611	776	241	549
25-30	592	1,133	16,237	32	680	1,288	4,083	10,533	791	199	599
30-35	561	1,108	18,227	66	933	1,832	4,078	11,724	906	180	728
35-40	450	945	16,812	41	969	1,776	3,429	10,985	863	153	710
40-45	396	869	16,841	21	983	1,743	3,310	11,041	879	144	734
45-50	356	810	16,898	33	1,045	2,158	3,169	10,792	869	124	744
50-60	612	1,436	33,481	77	2,092	3,534	6,108	22,101	1,799	236	1,564
60-70	430	1,076	27,853	66	1,623	3,024	5,334	18,095	1,488	181	1,307
70-80	303	736	22,649	57	1,255	3,030	4,124	14,423	1,200	116	1,084
80-90	226	572	19,121	153	951	2,032	3,473	12,854	1,080	108	972
90-100	177	446	16,790	29	773	1,412	2,942	11,725	994	81	913
100-250	521	1,303	72,488	295	2,300	4,657	9,892	55,934	4,847	376	4,471
250-500	76	178	25,972	70	335	1,191	2,175	22,375	1,988	119	1,869
500 +	40	78	37,966	116	180	606	2,870	34,427	3,084	168	2,916

**Quintile Distribution**

First 20%	1,934	2,401	1,100	453	49	296	7,492	3,589	206	103	103
Second 20%	1,935	3,276	25,833	83	463	1,076	9,792	15,836	1,053	468	608
Middle 20%	1,935	3,680	47,667	89	1,854	3,716	12,279	30,742	2,277	636	1,670
Fourth 20%	1,935	4,218	84,173	201	5,035	9,303	16,296	54,831	4,379	681	3,699
Next 15%	1,451	3,634	112,074	390	5,843	11,722	20,442	74,902	6,260	645	5,616
Next 4%	387	933	61,454	244	1,715	3,557	7,849	48,595	4,234	306	3,928
Top 1%	96	217	58,696	174	432	1,581	4,347	52,527	4,694	263	4,431

<b>Total</b>	<b>9,673</b>	<b>18,359</b>	<b>390,997</b>	<b>1,635</b>	<b>15,391</b>	<b>31,250</b>	<b>78,496</b>	<b>281,021</b>	<b>23,103</b>	<b>3,101</b>	<b>20,055</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	1,165	1,906	-41,843	1,996	28	448	11,860	494	42	5	37
0-5	5,772	4,995	15,105	176	85	395	14,896	6,038	331	131	200
5-10	5,696	6,822	42,443	179	448	778	19,824	25,605	1,551	666	919
10-15	5,322	8,196	66,544	171	1,382	1,984	23,322	43,263	2,937	1,181	1,861
15-20	5,044	8,799	88,062	235	2,558	3,108	26,315	58,629	4,203	1,467	2,876
20-25	4,569	8,167	102,586	309	4,095	3,761	25,549	70,711	5,291	1,509	3,914
25-30	4,031	7,724	110,607	219	5,210	4,491	26,348	76,329	5,872	1,360	4,579
30-35	3,412	6,959	110,615	307	5,494	6,036	26,688	73,789	5,749	1,208	4,587
35-40	2,985	6,399	111,933	226	5,891	5,964	25,651	75,215	5,935	1,089	4,867
40-45	2,755	6,279	116,860	307	6,337	7,279	26,817	77,518	6,179	1,080	5,116
45-50	2,391	5,663	113,524	271	6,235	7,137	25,349	75,697	6,094	929	5,167
50-60	4,306	10,536	236,114	586	13,515	17,443	52,038	155,284	12,632	1,719	10,912
60-70	3,588	9,300	232,697	658	13,000	16,862	48,412	155,922	12,836	1,556	11,280
70-80	2,681	7,113	200,515	478	10,633	14,669	40,254	136,093	11,339	1,191	10,148
80-90	2,167	5,952	183,745	579	9,011	13,401	35,946	126,529	10,638	1,025	9,613
90-100	1,546	4,261	146,524	620	6,606	10,082	27,908	102,823	8,717	727	7,990
100-250	5,246	14,213	750,175	2,663	23,142	33,991	122,847	573,547	49,758	3,021	46,736
250-500	908	2,527	306,562	2,073	4,037	7,373	34,717	263,206	23,372	970	22,401
500 +	502	1,380	536,530	4,965	2,239	5,264	34,899	500,695	44,888	2,000	42,888

**Quintile Distribution**

First 20%	12,817	13,995	17,561	2,359	592	1,653	47,262	33,330	2,000	837	1,203
Second 20%	12,818	21,464	209,108	627	6,000	7,067	63,395	139,462	9,938	3,483	6,775
Middle 20%	12,817	25,485	397,796	856	19,644	19,432	94,129	269,416	20,937	4,470	16,655
Fourth 20%	12,817	31,393	697,177	1,854	38,941	48,685	151,656	463,369	37,696	5,211	32,502
Next 15%	9,613	26,091	927,358	2,882	40,543	59,192	174,042	658,343	55,911	4,629	51,282
Next 4%	2,564	7,003	580,276	3,283	11,377	18,127	77,993	476,700	41,992	2,003	39,989
Top 1%	640	1,760	600,022	5,157	2,849	6,308	41,161	556,768	49,889	2,201	47,687

<b>Total</b>	<b>64,086</b>	<b>127,191</b>	<b>3,429,297</b>	<b>17,019</b>	<b>119,946</b>	<b>160,464</b>	<b>649,639</b>	<b>2,597,390</b>	<b>218,364</b>	<b>22,834</b>	<b>196,093</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	580	1,041	-18,381	214	17	718	4,553	0	0	0	0
0-5	3,781	4,080	10,003	89	35	215	9,586	3,622	192	105	90
5-10	4,423	5,998	33,165	78	236	785	14,493	19,706	1,168	602	581
10-15	4,206	7,201	52,505	70	855	1,878	17,856	33,800	2,227	1,047	1,226
15-20	4,024	7,504	70,065	123	1,746	3,570	19,523	46,829	3,275	1,264	2,082
20-25	3,330	6,493	74,437	132	2,664	4,364	17,477	51,130	3,757	1,157	2,650
25-30	2,553	5,187	70,040	94	3,081	4,949	15,174	47,856	3,630	880	2,767
30-35	2,531	5,404	82,133	223	4,164	5,837	15,607	57,576	4,480	897	3,590
35-40	2,303	5,155	86,224	125	4,781	5,826	15,237	61,176	4,835	841	3,997
40-45	1,923	4,650	81,682	133	4,558	6,565	14,393	56,831	4,526	747	3,779
45-50	1,741	4,340	82,601	133	4,807	5,962	14,064	58,277	4,695	713	3,984
50-60	2,995	7,723	164,305	186	10,108	12,211	27,495	115,221	9,391	1,260	8,131
60-70	2,425	6,495	156,997	235	9,312	11,286	24,662	112,268	9,270	1,074	8,195
70-80	1,647	4,451	123,232	245	6,824	9,451	19,384	88,171	7,359	743	6,616
80-90	1,123	3,057	94,950	159	4,830	6,720	14,246	69,411	5,850	553	5,297
90-100	734	2,028	69,515	78	3,205	4,204	10,590	51,725	4,393	376	4,017
100-250	1,940	5,114	264,380	885	8,628	14,295	35,018	207,376	17,977	1,487	16,489
250-500	240	634	82,334	226	1,079	1,798	6,710	72,974	6,485	470	6,015
500 +	93	246	148,480	1,995	411	1,620	12,369	136,075	12,215	514	11,701

**Quintile Distribution**

First 20%	8,518	10,741	22,170	379	256	1,623	27,679	21,658	1,255	660	612
Second 20%	8,520	15,123	125,667	197	2,650	5,583	38,490	82,580	5,627	2,364	3,381
Middle 20%	8,518	17,298	230,627	449	10,173	15,448	48,893	159,404	12,094	2,969	9,199
Fourth 20%	8,518	20,812	391,529	551	22,820	29,008	67,308	275,005	22,102	3,383	18,724
Next 15%	6,389	17,219	478,051	775	25,955	33,548	73,941	346,288	28,938	2,955	25,983
Next 4%	1,704	4,482	228,397	830	7,585	12,940	30,502	178,251	15,440	1,277	14,163
Top 1%	425	1,126	252,225	2,243	1,903	4,104	21,623	226,838	20,268	1,121	19,147

<b>Total</b>	<b>42,592</b>	<b>86,801</b>	<b>1,728,666</b>	<b>5,424</b>	<b>71,342</b>	<b>102,254</b>	<b>308,436</b>	<b>1,290,023</b>	<b>105,724</b>	<b>14,729</b>	<b>91,207</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	20	35	-859	0	0	0	85	0	0	0	0
0-5	76	62	218	0	1	1	208	88	5	2	3
5-10	78	109	582	4	3	13	264	334	19	10	9
10-15	61	95	757	1	13	22	268	479	32	13	19
15-20	55	98	972	0	28	2	346	632	44	16	29
20-25	52	96	1,158	0	44	65	324	761	55	15	40
25-30	48	94	1,317	3	55	136	276	869	66	15	51
30-35	45	81	1,468	24	81	81	301	1,046	83	13	70
35-40	55	120	2,061	1	102	228	393	1,369	107	20	87
40-45	30	78	1,284	7	71	93	184	963	78	13	65
45-50	25	63	1,186	5	67	145	169	822	66	10	56
50-60	75	173	4,095	7	271	372	530	2,992	246	30	216
60-70	48	136	3,097	8	179	146	344	2,436	202	22	180
70-80	41	109	3,055	3	170	241	317	2,329	195	17	178
80-90	24	68	2,038	4	99	179	286	1,479	125	15	110
90-100	13	37	1,221	0	55	47	130	990	85	7	78
100-250	31	63	4,838	15	136	284	528	3,905	342	15	327
250-500	*	*	*	*	*	*	*	*	*	*	*
500+	0	0	0	0	0	0	0	0	0	0	0

**Quintile Distribution**

First 20%	155	172	-237	1	2	4	493	314	18	8	10
Second 20%	156	268	2,343	4	55	77	824	1,492	102	39	64
Middle 20%	155	291	4,634	26	227	404	969	3,122	242	47	195
Fourth 20%	156	379	7,619	21	457	675	1,078	5,526	449	63	386
Next 15%	117	324	8,615	14	468	585	968	6,607	554	56	498
Top 5%	31	71	3,683	12	135	233	352	2,975	257	18	239
Top 1%	7	12	1,830	4	32	77	268	1,457	129	2	127

<b>Total</b>	<b>777</b>	<b>1,517</b>	<b>28,488</b>	<b>82</b>	<b>1,375</b>	<b>2,055</b>	<b>4,953</b>	<b>21,494</b>	<b>1,750</b>	<b>233</b>	<b>1,518</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 2005 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	110	188	-4,543	45	11	73	681	0	0	0	0
0-5	293	301	780	10	1	12	811	255	13	7	7
5-10	346	417	2,538	30	22	70	1,184	1,458	86	38	49
10-15	278	446	3,477	75	62	163	1,241	2,219	146	64	87
15-20	275	502	4,814	8	130	159	1,438	3,192	223	86	142
20-25	212	406	4,726	5	178	386	996	3,226	238	68	170
25-30	194	425	5,390	2	212	423	1,337	3,556	267	72	195
30-35	176	373	5,715	20	271	572	1,080	3,851	300	63	236
35-40	165	373	6,182	13	351	444	902	4,531	360	61	299
40-45	136	331	5,805	12	342	380	939	4,225	338	55	284
45-50	111	305	5,268	5	277	420	895	3,694	297	49	248
50-60	196	478	10,741	48	666	910	1,674	7,655	627	89	538
60-70	140	362	9,090	4	541	835	1,273	6,467	535	61	474
70-80	120	310	8,968	17	487	906	1,317	6,320	528	60	468
80-90	82	227	7,000	11	358	442	818	5,393	457	37	420
90-100	46	126	4,353	2	204	159	503	3,489	298	20	277
100-250	119	319	16,190	22	536	708	1,491	13,478	1,170	81	1,090
250-500	12	27	4,120	5	54	146	490	3,435	305	22	284
500+	6	13	7,650	94	27	86	422	7,209	647	14	633

**Quintile Distribution**

First 20%	603	729	-2,501	84	20	107	2,108	954	54	24	29
Second 20%	604	956	7,747	82	145	303	2,749	4,925	326	140	193
Middle 20%	603	1,207	15,143	24	598	1,140	3,465	10,217	764	207	559
Fourth 20%	604	1,452	25,976	50	1,496	2,105	4,189	18,492	1,483	242	1,242
Next 15%	453	1,187	32,665	65	1,793	2,650	4,435	23,923	1,999	210	1,789
Next 4%	120	327	14,754	22	540	656	1,421	12,158	1,051	76	975
Top 1%	30	71	14,478	99	135	335	1,125	12,983	1,158	47	1,111

<b>Total</b>	<b>3,017</b>	<b>5,929</b>	<b>108,264</b>	<b>427</b>	<b>4,727</b>	<b>7,296</b>	<b>19,492</b>	<b>83,652</b>	<b>6,834</b>	<b>947</b>	<b>5,898</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	108	209	-7,087	14	1	56	655	0	0	0	0
0-5	327	289	888	4	2	7	776	306	16	7	9
5-10	295	428	2,195	8	15	54	1,000	1,256	73	43	33
10-15	292	563	3,631	5	57	103	1,166	2,378	155	76	83
15-20	284	566	4,938	7	112	157	1,490	3,263	225	94	134
20-25	214	449	4,817	10	153	191	1,093	3,446	253	79	177
25-30	173	372	4,750	2	206	217	784	3,586	274	67	208
30-35	164	386	5,332	2	223	371	1,016	3,759	289	60	229
35-40	134	304	4,994	2	254	451	908	3,439	270	48	222
40-45	145	347	6,153	17	327	426	1,146	4,332	345	57	288
45-50	106	254	5,032	4	301	399	875	3,463	278	42	236
50-60	183	493	10,059	10	601	584	1,524	7,372	602	83	520
60-70	136	374	8,820	3	506	635	1,206	6,494	538	60	478
70-80	99	276	7,407	1	414	657	929	5,409	452	50	402
80-90	68	216	5,762	5	287	238	649	4,592	389	42	346
90-100	51	154	4,833	5	225	266	604	3,742	318	29	290
100-250	75	204	9,799	11	330	432	1,050	7,998	693	67	626
250-500	10	32	5,040	21	46	86	309	4,626	414	16	396
500+	*	*	*	*	*	*	*	*	*	*	*

**Quintile Distribution**

First 20%	572	680	-5,361	23	7	90	1,866	766	42	25	19
Second 20%	574	1,044	6,986	11	111	201	2,370	4,455	290	141	155
Middle 20%	572	1,221	13,266	16	449	517	2,910	9,558	705	212	497
Fourth 20%	573	1,344	23,269	26	1,240	1,775	4,159	16,268	1,290	217	1,073
Next 15%	430	1,221	28,903	18	1,620	1,941	3,838	21,553	1,791	209	1,582
Next 4%	115	326	12,000	8	506	561	1,460	9,481	812	79	733
Top 1%	28	80	8,300	29	126	245	578	7,381	654	38	617

<b>Total</b>	<b>2,864</b>	<b>5,916</b>	<b>87,363</b>	<b>131</b>	<b>4,060</b>	<b>5,330</b>	<b>17,180</b>	<b>69,461</b>	<b>5,584</b>	<b>920</b>	<b>4,677</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 2005 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	152	268	-5,320	51	0	37	1,575	0	0	0	0
0-5	868	717	2,235	10	8	55	2,278	840	45	19	26
5-10	842	1,042	6,288	19	60	78	2,788	3,850	229	110	125
10-15	898	1,523	11,234	42	192	269	3,665	7,465	495	235	278
15-20	814	1,722	14,141	20	306	452	3,883	9,844	685	297	407
20-25	705	1,617	15,757	26	497	437	3,445	11,544	851	284	574
25-30	609	1,484	16,791	34	612	692	3,334	12,321	934	290	659
30-35	491	1,240	15,904	15	672	1,128	2,947	11,329	880	220	668
35-40	427	1,117	15,981	56	736	838	3,017	11,540	913	215	706
40-45	388	1,083	16,521	37	759	973	3,235	11,767	941	190	753
45-50	330	861	15,689	49	826	1,011	3,067	10,915	882	150	732
50-60	552	1,485	30,126	28	1,723	1,642	5,300	21,582	1,766	252	1,514
60-70	434	1,128	28,126	76	1,592	1,976	5,179	19,513	1,613	223	1,390
70-80	362	995	26,972	45	1,442	2,032	4,649	18,934	1,582	201	1,381
80-90	253	710	21,438	32	1,095	1,103	3,228	16,044	1,357	144	1,213
90-100	208	602	19,653	78	904	862	2,980	14,984	1,275	123	1,152
100-250	590	1,655	83,297	371	2,614	3,350	11,644	66,082	5,739	568	5,171
250-500	94	276	31,149	165	421	545	2,289	28,060	2,493	159	2,334
500+	17	43	12,012	135	77	115	643	11,314	1,012	34	978

**Quintile Distribution**

First 20%	1,807	1,933	2,662	75	62	168	6,421	4,351	252	118	140
Second 20%	1,806	3,428	26,701	67	526	745	7,959	18,228	1,244	557	724
Middle 20%	1,807	4,358	49,114	77	1,826	2,267	9,794	35,705	2,708	800	1,937
Fourth 20%	1,807	4,833	86,202	184	4,514	5,216	16,057	61,058	4,936	867	4,079
Next 15%	1,356	3,764	114,172	301	5,592	6,368	18,660	83,950	7,090	788	6,302
Next 4%	361	1,000	61,473	295	1,613	2,275	7,766	50,122	4,385	440	3,945
Top 1%	90	252	37,671	291	403	557	2,488	34,514	3,076	144	2,932

<b>Total</b>	<b>9,034</b>	<b>19,568</b>	<b>377,995</b>	<b>1,290</b>	<b>14,536</b>	<b>17,596</b>	<b>69,146</b>	<b>287,928</b>	<b>23,692</b>	<b>3,715</b>	<b>20,060</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	1,249	2,119	-44,655	943	24	4,136	18,397	83	7	1	6
0-5	7,386	6,880	19,622	200	72	350	20,164	7,467	401	200	201
5-10	8,272	10,594	62,089	234	527	1,206	33,880	37,181	2,220	1,094	1,173
10-15	7,993	12,767	100,001	331	1,801	3,243	35,373	64,499	4,319	1,909	2,558
15-20	7,615	13,664	133,113	305	3,566	5,051	38,413	89,962	6,371	2,408	4,162
20-25	6,523	12,305	146,474	396	5,493	6,323	34,765	102,550	7,632	2,332	5,478
25-30	5,318	10,773	145,863	302	6,439	7,810	33,555	100,213	7,647	1,964	5,777
30-35	4,586	9,575	148,804	318	7,321	8,575	38,367	101,248	7,873	1,688	6,232
35-40	3,952	8,668	148,004	376	7,840	9,783	31,659	100,056	7,892	1,509	6,419
40-45	3,511	8,022	149,051	320	8,176	10,615	33,072	98,565	7,851	1,358	6,508
45-50	3,168	7,490	150,448	545	8,466	11,395	32,517	99,568	8,010	1,252	6,762
50-60	5,311	13,336	291,117	723	16,804	22,980	61,020	192,699	15,666	2,215	13,456
60-70	4,362	11,318	282,852	759	15,890	22,317	62,078	189,483	15,616	1,893	13,724
70-80	3,261	8,501	244,070	536	13,056	20,227	47,921	164,262	13,686	1,443	12,243
80-90	2,425	6,539	205,481	551	10,182	16,248	38,437	141,725	11,919	1,126	10,792
90-100	1,775	4,749	168,290	475	7,701	11,511	30,352	119,499	10,144	863	9,282
100-250	5,337	14,221	747,123	3,391	23,509	38,694	117,901	570,992	49,531	2,915	46,616
250-500	773	2,053	262,229	1,387	3,461	7,114	25,757	227,325	20,192	733	19,459
500 +	397	1,107	470,919	3,022	1,770	4,755	42,772	424,790	38,094	1,360	36,733

**Quintile Distribution**

First 20%	16,642	19,187	34,427	1,372	588	5,612	71,365	43,104	2,524	1,249	1,321
Second 20%	16,643	28,304	251,363	679	5,911	8,998	78,816	167,009	11,589	4,635	7,322
Middle 20%	16,643	33,244	460,626	1,068	20,596	24,359	110,448	316,697	24,210	6,079	18,445
Fourth 20%	16,643	39,847	807,754	2,037	45,389	60,819	172,271	536,264	43,221	6,687	36,582
Next 15%	12,483	33,080	1,054,475	2,943	51,135	77,755	201,701	734,430	61,848	5,773	56,074
Next 4%	3,328	8,741	583,401	3,181	14,763	25,704	83,475	462,917	40,510	2,021	38,489
Top 1%	832	2,278	638,849	3,835	3,715	9,087	58,324	571,744	51,168	1,819	49,349

<b>Total</b>	<b>83,214</b>	<b>164,681</b>	<b>3,830,895</b>	<b>15,116</b>	<b>142,097</b>	<b>212,333</b>	<b>776,399</b>	<b>2,832,166</b>	<b>235,071</b>	<b>28,264</b>	<b>207,582</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	146	313	-5,510	7	2	29	1,295	0	0	0	0
0-5	791	750	2,155	8	3	423	1,856	642	34	15	19
5-10	714	1,073	5,353	5	42	506	2,427	2,812	165	88	80
10-15	740	1,434	9,247	17	134	921	3,226	5,428	354	194	172
15-20	736	1,542	12,914	14	293	1,905	3,537	7,723	533	245	309
20-25	735	1,672	16,563	5	500	2,157	3,667	10,708	785	273	528
25-30	639	1,556	17,456	40	614	2,198	3,459	11,550	871	260	623
30-35	531	1,364	17,184	67	701	2,119	3,446	11,243	864	225	647
35-40	469	1,142	17,557	24	877	2,333	3,520	11,152	874	179	700
40-45	359	923	15,246	10	818	2,132	2,899	9,700	774	150	625
45-50	316	865	14,984	19	787	1,598	2,743	9,971	798	140	659
50-60	570	1,572	31,153	22	1,804	3,773	5,526	20,262	1,644	242	1,404
60-70	447	1,260	29,013	71	1,674	3,422	4,906	19,259	1,584	197	1,388
70-80	307	828	22,960	39	1,246	3,359	4,086	14,570	1,210	127	1,082
80-90	205	557	17,276	31	871	1,507	2,998	12,088	1,016	88	928
90-100	118	335	11,171	4	521	1,475	1,657	7,577	642	59	584
100-250	356	914	48,149	107	1,576	4,199	6,342	36,369	3,151	236	2,915
250-500	40	77	13,755	72	175	588	1,678	11,429	1,016	33	983
500+	10	28	7,986	72	45	326	346	7,340	657	33	624

**Quintile Distribution**

First 20%	1,645	2,124	1,937	19	47	948	5,565	3,414	196	103	97
Second 20%	1,646	3,352	25,596	33	516	3,307	7,628	15,252	1,037	495	577
Middle 20%	1,646	3,959	44,548	106	1,587	5,631	9,039	29,310	2,208	651	1,589
Fourth 20%	1,646	4,298	72,721	74	3,886	9,133	13,639	47,011	3,748	689	3,070
Next 15%	1,235	3,442	89,422	151	4,829	10,801	15,259	59,372	4,931	542	4,390
Next 4%	329	837	41,596	77	1,455	3,929	5,832	30,689	2,649	213	2,436
Top 1%	82	193	28,792	173	364	1,220	2,651	24,774	2,203	92	2,111

<b>Total</b>	<b>8,229</b>	<b>18,205</b>	<b>304,612</b>	<b>632</b>	<b>12,685</b>	<b>34,970</b>	<b>59,612</b>	<b>209,823</b>	<b>16,972</b>	<b>2,785</b>	<b>14,270</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	528	920	-13,054	93	21	192	4,337	22	2	0	2
0-5	2,890	3,172	7,761	45	35	103	8,172	2,777	150	81	69
5-10	3,527	4,777	26,327	91	189	671	12,706	15,095	892	466	441
10-15	3,526	6,003	44,098	206	715	1,813	16,148	27,571	1,819	856	1,012
15-20	3,210	5,923	55,982	138	1,412	3,031	17,233	36,014	2,523	990	1,602
20-25	2,765	5,524	61,903	204	2,081	4,102	16,157	41,031	3,003	955	2,093
25-30	2,291	4,784	62,724	91	2,627	4,345	14,524	42,131	3,185	823	2,378
30-35	1,808	3,922	58,638	93	2,751	4,781	13,752	38,254	2,940	668	2,285
35-40	1,573	3,640	58,890	40	2,952	4,455	12,922	38,914	3,035	604	2,437
40-45	1,388	3,326	58,908	146	3,227	5,284	11,842	39,236	3,119	539	2,580
45-50	1,242	3,093	58,955	80	3,263	5,147	12,183	38,849	3,114	506	2,608
50-60	2,000	5,031	109,659	304	6,615	10,013	21,903	72,196	5,851	828	5,023
60-70	1,483	3,897	95,885	272	5,483	8,927	18,681	63,364	5,208	659	4,550
70-80	1,035	2,747	77,324	116	4,192	6,878	14,362	52,245	4,347	481	3,867
80-90	765	2,014	64,871	138	3,269	5,186	10,947	45,665	3,842	377	3,464
90-100	514	1,344	48,739	147	2,231	3,470	8,029	35,231	2,991	252	2,738
100-250	1,472	3,811	207,765	562	6,529	11,774	28,321	161,857	14,054	1,096	12,957
250-500	234	608	77,279	367	1,047	1,977	6,345	68,302	6,066	442	5,624
500 +	109	276	121,872	1,793	490	1,324	6,149	115,702	10,376	1,134	9,242

**Quintile Distribution**

First 20%	6,472	8,167	16,465	227	198	816	23,304	15,152	874	467	420
Second 20%	6,471	11,257	90,363	319	1,750	4,137	31,287	56,960	3,842	1,687	2,260
Middle 20%	6,473	13,110	159,904	349	6,096	10,919	39,636	106,265	7,906	2,266	5,723
Fourth 20%	6,472	15,424	274,460	498	14,842	23,596	57,822	180,840	14,335	2,541	11,805
Next 15%	4,854	12,698	356,608	912	19,034	30,513	65,263	243,823	20,294	2,241	18,053
Next 4%	1,295	3,326	192,640	468	5,762	10,302	25,514	151,670	13,198	1,009	12,189
Top 1%	323	830	194,086	2,153	1,447	3,188	11,885	179,742	16,065	1,545	14,520

<b>Total</b>	<b>32,360</b>	<b>64,812</b>	<b>1,284,526</b>	<b>4,925</b>	<b>49,128</b>	<b>83,472</b>	<b>254,710</b>	<b>934,453</b>	<b>76,515</b>	<b>11,757</b>	<b>64,971</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	396	710	-27,454	2,488	7	171	2,558	860	77	1	77
0-5	2,441	2,630	6,594	18	34	267	6,010	2,491	133	74	59
5-10	2,775	3,822	20,775	68	159	573	8,757	12,589	745	388	370
10-15	2,685	4,635	33,645	57	557	1,694	11,936	21,533	1,419	675	777
15-20	2,359	4,584	41,130	89	1,016	2,864	10,790	27,672	1,930	810	1,184
20-25	2,004	4,172	44,828	58	1,531	2,661	10,004	31,392	2,307	759	1,588
25-30	1,565	3,502	42,972	70	1,745	3,015	8,408	30,320	2,299	625	1,694
30-35	1,394	3,105	45,188	75	2,172	3,171	8,177	32,076	2,491	530	1,972
35-40	1,235	2,917	46,334	81	2,451	3,644	8,109	32,437	2,556	500	2,067
40-45	1,102	2,605	46,736	43	2,677	3,684	7,644	33,009	2,641	430	2,214
45-50	962	2,307	45,636	21	2,760	3,851	7,448	31,866	2,575	371	2,205
50-60	1,706	4,460	93,519	93	5,650	7,205	14,450	66,571	5,437	722	4,715
60-70	1,269	3,448	82,168	125	4,819	6,249	12,237	59,164	4,892	568	4,323
70-80	932	2,525	69,531	80	3,825	4,733	9,874	51,220	4,288	450	3,838
80-90	710	1,982	60,087	73	3,050	3,936	8,735	44,451	3,751	342	3,409
90-100	489	1,376	46,398	77	2,147	2,932	6,234	35,163	2,990	261	2,729
100-250	1,337	3,680	182,477	538	5,941	7,377	22,009	147,723	12,820	806	12,014
250-500	172	481	57,647	235	771	1,160	5,091	50,861	4,516	182	4,334
500 +	66	186	77,955	198	290	524	18,228	59,399	5,272	82	5,190

**Quintile Distribution**

First 20%	5,119	6,405	-4,785	2,572	153	887	15,673	12,916	770	365	413
Second 20%	5,120	9,142	71,346	145	1,387	4,062	22,448	46,680	3,139	1,431	1,799
Middle 20%	5,120	11,012	132,133	202	5,251	8,892	26,961	92,862	6,985	1,971	5,097
Fourth 20%	5,120	12,501	232,580	231	13,449	18,558	37,977	163,863	13,179	2,054	11,140
Next 15%	3,840	10,554	297,316	494	15,658	19,931	42,545	219,939	18,462	1,849	16,613
Next 4%	1,024	2,801	147,593	316	4,561	5,492	17,399	120,464	10,479	626	9,853
Top 1%	256	712	139,983	529	1,142	1,887	23,696	114,074	10,125	281	9,844

<b>Total</b>	<b>25,599</b>	<b>53,127</b>	<b>1,016,167</b>	<b>4,488</b>	<b>41,600</b>	<b>59,710</b>	<b>186,698</b>	<b>770,798</b>	<b>63,139</b>	<b>8,576</b>	<b>54,758</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	88	179	-3,821	6	0	7	515	0	0	0	0
0-5	330	280	861	3	2	18	776	309	16	7	9
5-10	331	423	2,436	1	23	24	1,065	1,474	88	43	47
10-15	297	498	3,717	3	60	157	1,242	2,361	155	67	88
15-20	273	520	4,744	11	119	349	1,280	3,134	216	84	133
20-25	220	460	4,931	2	172	305	1,160	3,434	252	74	179
25-30	209	459	5,748	1	239	372	1,124	4,049	308	79	231
30-35	166	398	5,393	5	253	300	871	4,001	311	69	243
35-40	168	396	6,276	5	316	436	1,095	4,444	347	68	279
40-45	136	347	5,752	0	326	446	831	4,171	334	54	280
45-50	129	349	6,121	12	344	489	824	4,488	362	55	307
50-60	187	492	10,278	8	626	847	1,532	7,325	598	77	522
60-70	131	343	8,542	4	496	551	1,233	6,287	522	60	463
70-80	99	268	7,432	4	423	611	852	5,557	465	49	417
80-90	72	196	6,099	2	308	493	855	4,446	374	34	340
90-100	42	118	3,953	7	185	251	546	2,994	254	24	230
100-250	108	281	14,047	34	481	904	1,693	11,025	955	70	885
250-500	15	50	6,374	0	66	97	453	5,757	514	44	466
500+	*	*	*	*	*	*	*	*	*	*	*

**Quintile Distribution**

First 20%	600	684	-1,829	9	10	33	1,869	955	53	25	28
Second 20%	600	984	7,533	8	132	330	2,473	4,814	316	137	181
Middle 20%	601	1,271	14,546	13	558	986	3,085	10,170	756	212	547
Fourth 20%	600	1,519	24,683	21	1,304	1,838	3,825	17,799	1,416	250	1,167
Next 15%	450	1,195	30,939	21	1,767	2,303	4,249	22,728	1,891	203	1,688
Next 4%	120	320	13,724	18	535	793	1,747	10,667	917	66	851
Top 1%	30	84	9,287	18	133	374	698	8,122	721	66	655

<b>Total</b>	<b>3,001</b>	<b>6,057</b>	<b>98,883</b>	<b>108</b>	<b>4,439</b>	<b>6,657</b>	<b>17,947</b>	<b>75,256</b>	<b>6,071</b>	<b>958</b>	<b>5,119</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 2005 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	1,724	2,594	-64,870	441	38	614	12,543	120	10	1	10
0-5	13,031	11,740	34,362	303	159	864	30,384	13,375	716	358	360
5-10	14,287	16,809	106,246	493	942	2,184	44,029	65,898	3,942	1,837	2,195
10-15	13,207	19,835	165,070	472	3,196	5,967	53,500	109,124	7,351	2,970	4,575
15-20	12,259	20,566	213,956	475	6,310	8,745	56,331	147,333	10,541	3,639	7,226
20-25	10,674	18,969	239,588	558	9,789	9,871	53,229	170,302	12,755	3,573	9,463
25-30	8,989	16,944	246,512	537	11,930	12,077	50,370	174,954	13,461	3,147	10,455
30-35	7,769	15,235	251,945	553	13,659	13,144	49,962	177,949	13,968	2,691	11,364
35-40	6,916	14,230	258,989	461	15,010	15,106	51,394	180,317	14,330	2,437	11,920
40-45	6,276	13,707	266,262	551	15,829	15,945	51,733	184,557	14,806	2,333	12,484
45-50	5,360	12,094	254,381	459	15,613	16,500	47,928	175,879	14,235	2,039	12,200
50-60	9,538	23,261	522,833	773	31,809	34,725	97,516	361,629	29,552	3,930	25,628
60-70	7,541	19,518	488,065	947	28,252	32,584	88,607	340,818	28,179	3,304	24,875
70-80	5,838	15,597	436,595	713	23,828	29,324	75,985	309,076	25,819	2,689	23,130
80-90	4,366	11,711	370,002	663	18,704	23,178	61,105	268,212	22,627	2,050	20,577
90-100	3,178	8,725	301,058	1,053	13,889	16,606	48,757	223,191	18,971	1,571	17,401
100-250	9,274	25,241	1,294,566	4,492	41,261	57,057	182,303	1,019,111	88,446	5,373	83,073
250-500	1,222	3,369	408,680	2,056	5,456	8,884	40,586	355,847	31,601	1,345	30,255
500 +	600	1,681	800,488	7,134	2,679	9,098	54,689	741,270	66,479	2,523	63,956

**Quintile Distribution**

First 20%	28,408	30,318	69,481	1,229	1,054	3,467	84,791	75,324	4,410	2,085	2,410
Second 20%	28,412	45,192	432,668	1,116	11,402	16,953	122,894	293,967	20,624	7,437	13,765
Middle 20%	28,410	53,931	809,552	1,685	40,273	40,022	167,272	571,983	44,218	9,842	34,846
Fourth 20%	28,409	65,829	1,407,893	2,375	84,679	90,628	265,679	975,219	79,194	11,157	68,073
Next 15%	21,308	57,210	1,808,428	4,391	89,246	109,466	301,014	1,315,761	111,061	10,103	100,958
Next 4%	5,682	15,405	965,233	3,617	25,351	36,758	126,259	780,973	68,288	3,698	64,589
Top 1%	1,420	3,941	1,101,471	8,720	6,351	15,179	83,041	1,005,735	89,994	3,488	86,506

<b>Total</b>	<b>142,049</b>	<b>271,826</b>	<b>6,594,727</b>	<b>23,134</b>	<b>258,355</b>	<b>312,472</b>	<b>1,150,950</b>	<b>5,018,961</b>	<b>417,790</b>	<b>47,810</b>	<b>371,146</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	306	479	-8,987	139	7	127	2,477	2	0	0	0
0-5	1,743	1,829	4,517	135	18	93	5,078	1,642	90	42	47
5-10	1,997	2,582	14,963	39	113	396	7,189	8,544	508	265	255
10-15	1,868	3,075	23,204	50	393	774	8,424	14,574	965	446	551
15-20	1,884	3,281	32,816	70	912	1,439	9,794	21,461	1,515	564	996
20-25	1,497	2,712	33,542	52	1,288	1,983	8,336	22,731	1,681	480	1,225
25-30	1,224	2,359	33,510	33	1,506	2,415	8,059	22,193	1,688	399	1,301
30-35	1,034	2,107	33,506	34	1,689	2,273	7,409	22,579	1,748	369	1,387
35-40	900	1,847	33,679	83	1,910	2,968	7,124	22,102	1,744	298	1,450
40-45	767	1,590	32,520	91	1,964	3,071	6,632	21,230	1,695	264	1,435
45-50	655	1,440	31,119	105	1,987	3,417	5,927	20,224	1,631	228	1,402
50-60	1,186	2,681	65,074	138	4,114	7,267	13,173	41,156	3,346	444	2,903
60-70	1,044	2,544	67,791	98	4,039	7,048	12,863	44,374	3,659	432	3,227
70-80	710	1,782	53,312	95	2,974	5,504	9,472	35,609	2,969	318	2,651
80-90	541	1,335	45,953	169	2,327	4,237	7,811	31,800	2,674	244	2,430
90-100	387	1,006	36,623	64	1,692	3,507	6,307	25,270	2,141	190	1,951
100-250	1,130	2,753	157,210	344	5,031	9,867	21,220	121,498	10,548	765	9,783
250-500	143	343	47,169	148	641	1,469	4,032	41,176	3,656	216	3,441
500 +	45	94	47,444	438	200	950	4,517	42,213	3,784	174	3,610

**Quintile Distribution**

First 20%	3,812	4,557	8,224	312	114	578	13,844	8,804	511	266	255
Second 20%	3,812	6,396	54,864	118	1,208	2,085	18,201	35,155	2,402	993	1,480
Middle 20%	3,813	7,227	99,961	106	4,404	6,564	23,771	67,055	5,071	1,265	3,858
Fourth 20%	3,812	8,285	177,858	455	10,843	18,121	36,011	115,062	9,253	1,358	7,905
Next 15%	2,859	7,080	230,918	510	11,983	22,719	40,453	156,844	13,160	1,279	11,881
Next 4%	763	1,855	118,032	239	3,403	6,321	14,995	93,599	8,163	588	7,574
Top 1%	190	439	95,109	586	851	2,419	8,568	83,857	7,482	390	7,092

<b>Total</b>	<b>19,061</b>	<b>35,839</b>	<b>784,967</b>	<b>2,326</b>	<b>32,806</b>	<b>58,806</b>	<b>155,844</b>	<b>560,377</b>	<b>46,042</b>	<b>6,139</b>	<b>40,044</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	487	903	-14,470	57	14	186	3,561	0	0	0	0
0-5	3,815	3,558	10,130	68	35	222	9,414	3,760	197	95	103
5-10	4,170	5,435	31,308	71	264	520	14,124	18,610	1,103	542	587
10-15	4,072	6,811	50,987	125	872	1,670	17,910	32,705	2,167	987	1,242
15-20	3,708	6,924	64,746	87	1,715	2,924	17,738	43,726	3,075	1,167	1,974
20-25	3,164	6,252	70,887	116	2,604	3,424	16,227	49,619	3,666	1,152	2,580
25-30	2,846	5,903	78,083	151	3,449	4,182	16,962	54,734	4,172	1,075	3,142
30-35	2,489	5,427	80,781	110	4,116	4,078	15,276	58,012	4,532	945	3,608
35-40	2,256	5,246	84,423	191	4,552	4,383	15,583	60,410	4,776	883	3,902
40-45	2,037	4,912	86,491	104	4,859	4,880	17,331	61,300	4,907	804	4,106
45-50	1,927	4,904	91,411	162	5,251	5,350	16,235	64,962	5,249	802	4,447
50-60	3,421	9,046	187,441	257	11,065	10,595	32,347	134,150	10,955	1,487	9,468
60-70	2,812	7,818	182,308	166	10,454	11,346	31,178	129,849	10,730	1,292	9,438
70-80	2,085	5,884	156,073	130	8,530	8,786	24,741	114,374	9,563	975	8,588
80-90	1,491	4,263	126,390	212	6,388	6,453	19,140	94,791	8,003	720	7,283
90-100	1,053	3,104	99,710	125	4,629	4,071	14,369	76,839	6,535	526	6,009
100-250	2,208	6,182	294,706	531	9,844	12,783	37,570	235,193	20,374	1,421	18,954
250-500	147	374	50,107	229	662	1,415	4,207	44,061	3,914	189	3,726
500 +	65	166	97,423	1,708	288	1,346	8,833	88,665	7,957	495	7,462

**Quintile Distribution**

First 20%	8,849	10,463	30,827	207	364	1,027	28,608	24,782	1,453	709	774
Second 20%	8,852	15,983	142,379	228	3,575	5,658	41,247	95,569	6,661	2,601	4,218
Middle 20%	8,850	18,951	265,678	529	12,659	13,993	53,681	188,366	14,551	3,362	11,296
Fourth 20%	8,852	22,686	445,679	583	25,811	25,538	80,011	317,580	25,785	3,720	22,069
Next 15%	6,638	18,916	523,233	602	27,305	27,634	81,488	388,060	32,592	3,163	29,429
Next 4%	1,769	4,975	225,139	427	7,893	10,449	29,423	177,954	15,380	1,126	14,254
Top 1%	443	1,138	195,999	2,025	1,983	4,314	18,287	173,448	15,454	877	14,578

<b>Total</b>	<b>44,253</b>	<b>93,112</b>	<b>1,828,935</b>	<b>4,601</b>	<b>79,591</b>	<b>88,613</b>	<b>332,745</b>	<b>1,365,759</b>	<b>111,876</b>	<b>15,557</b>	<b>96,618</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 Malheur County returns**

**AGI Category Distribution**

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	273	511	-16,123	184	1	91	1,403	23	2	0	2
0-5	912	1,015	2,453	17	7	57	2,293	910	48	22	26
5-10	1,089	1,666	8,190	32	60	108	3,523	4,928	289	163	135
10-15	1,066	2,204	13,281	57	166	266	4,299	8,931	572	337	252
15-20	1,005	2,350	17,553	33	324	603	4,253	12,601	860	454	438
20-25	831	2,107	18,676	25	491	634	3,974	13,757	999	428	588
25-30	653	1,662	17,908	18	628	800	3,340	13,255	1,004	377	640
30-35	543	1,431	17,594	23	706	926	3,188	12,868	995	314	687
35-40	441	1,144	16,512	31	789	1,051	2,882	11,935	941	265	679
40-45	432	1,215	18,334	21	884	1,050	8,753	13,378	1,066	285	784
45-50	352	983	16,729	25	900	1,055	2,772	12,093	973	230	743
50-60	544	1,538	29,794	38	1,728	2,106	4,313	21,768	1,779	364	1,414
60-70	448	1,304	29,002	49	1,632	2,563	4,702	20,518	1,692	324	1,368
70-80	303	874	22,642	29	1,245	1,615	3,111	16,728	1,399	225	1,173
80-90	205	605	17,428	21	886	1,001	2,395	13,166	1,111	193	918
90-100	147	436	13,917	24	633	1,002	1,882	10,450	889	165	724
100-250	349	977	47,354	163	1,552	2,353	5,723	37,900	3,287	555	2,732
250-500	42	110	14,224	79	187	255	1,162	12,699	1,128	177	952
500+	9	33	15,152	379	41	98	1,281	14,111	1,267	547	720

**Quintile Distribution**

First 20%	1,928	2,623	-8,674	215	35	189	5,954	3,859	218	119	103
Second 20%	1,929	3,960	24,878	84	346	615	7,614	16,941	1,096	627	506
Middle 20%	1,929	4,812	44,450	68	1,244	1,665	9,325	32,649	2,386	1,007	1,425
Fourth 20%	1,929	5,220	76,455	102	3,675	4,529	18,703	55,629	4,406	1,196	3,224
Next 15%	1,447	4,195	98,836	138	5,426	7,365	14,420	72,235	6,000	1,094	4,906
Next 4%	386	1,071	46,030	127	1,707	2,663	6,013	35,800	3,085	535	2,550
Top 1%	96	284	38,646	515	428	607	3,219	34,907	3,108	846	2,262

<b>Total</b>	<b>9,644</b>	<b>22,165</b>	<b>320,620</b>	<b>1,249</b>	<b>12,861</b>	<b>17,633</b>	<b>65,248</b>	<b>252,019</b>	<b>20,299</b>	<b>5,424</b>	<b>14,977</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	1,021	1,755	-87,998	1,166	21	306	11,138	39	3	2	1
0-5	9,796	9,065	26,093	142	87	454	23,898	9,751	515	246	273
5-10	10,489	14,142	78,479	220	673	1,376	33,771	48,168	2,852	1,421	1,501
10-15	10,683	19,032	133,781	258	2,245	3,603	43,827	88,883	5,875	2,877	3,217
15-20	10,765	22,192	188,150	282	4,612	6,291	49,735	132,953	9,327	3,975	5,664
20-25	9,442	20,600	211,842	299	7,191	7,557	45,636	154,092	11,393	3,994	7,738
25-30	7,978	18,206	218,962	246	9,077	9,013	44,122	158,832	12,134	3,494	8,836
30-35	6,843	15,654	222,063	299	10,963	10,902	42,897	159,169	12,448	2,822	9,723
35-40	6,196	14,940	231,972	211	12,098	11,965	45,253	164,174	12,993	2,574	10,463
40-45	5,372	13,217	227,843	342	12,581	13,852	44,758	158,274	12,672	2,249	10,437
45-50	4,833	12,258	229,326	270	12,964	14,065	43,849	159,823	12,931	2,092	10,853
50-60	8,141	21,532	446,083	551	25,683	30,391	84,355	308,270	25,180	3,591	21,595
60-70	6,364	17,373	412,281	605	23,301	28,119	74,628	287,738	23,785	2,974	20,813
70-80	5,285	14,782	395,094	526	21,197	25,705	69,529	279,722	23,358	2,490	20,868
80-90	3,838	11,004	325,736	319	16,250	20,542	54,564	235,132	19,819	1,865	17,953
90-100	2,902	8,271	275,123	317	12,714	14,069	44,203	204,552	17,378	1,447	15,931
100-250	7,443	20,650	1,008,586	2,541	33,113	43,737	142,323	792,644	68,698	4,093	64,605
250-500	783	2,169	262,335	854	3,503	5,498	25,997	228,234	20,266	672	19,594
500 +	328	900	439,257	2,793	1,465	5,020	42,771	392,794	35,236	1,451	33,784

**Quintile Distribution**

First 20%	23,698	28,887	41,847	1,585	1,126	2,710	77,894	74,298	4,411	2,177	2,336
Second 20%	23,704	47,257	395,053	649	9,654	12,508	106,185	277,064	19,396	8,273	11,801
Middle 20%	23,700	54,318	703,900	835	31,756	31,650	140,192	506,692	39,120	10,074	29,533
Fourth 20%	23,699	60,931	1,187,922	1,509	67,194	76,880	225,449	825,291	67,014	10,328	56,736
Next 15%	17,776	50,013	1,485,909	1,976	73,545	89,081	250,440	1,076,482	90,708	8,576	82,132
Next 4%	4,740	13,081	710,596	1,889	21,161	28,647	96,327	566,858	49,337	2,722	46,615
Top 1%	1,185	3,255	719,781	3,797	5,301	10,989	70,770	636,561	56,875	2,180	54,695

<b>Total</b>	<b>118,502</b>	<b>257,742</b>	<b>5,245,008</b>	<b>12,239</b>	<b>209,737</b>	<b>252,466</b>	<b>967,256</b>	<b>3,963,246</b>	<b>326,861</b>	<b>44,329</b>	<b>283,849</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	68	127	-6,135	3	5	63	546	0	0	0	0
0-5	345	342	934	5	4	19	772	343	18	8	10
5-10	378	552	2,829	8	22	101	1,219	1,638	96	48	49
10-15	355	705	4,420	5	62	208	1,295	3,003	194	109	92
15-20	342	799	5,951	8	116	193	1,488	4,228	291	137	163
20-25	278	680	6,254	4	179	321	1,360	4,568	333	126	215
25-30	318	921	8,738	10	270	308	1,658	6,567	495	157	342
30-35	295	913	9,539	6	352	255	1,514	7,449	579	163	420
35-40	217	690	8,107	2	312	334	1,343	6,132	481	118	364
40-45	201	585	8,492	5	422	467	1,404	6,208	497	102	396
45-50	170	514	8,066	4	400	381	1,198	6,100	495	86	409
50-60	282	868	15,432	17	809	828	2,295	11,537	943	151	792
60-70	219	659	14,228	19	784	993	2,013	10,477	868	112	756
70-80	156	444	11,664	11	647	748	1,612	8,682	726	77	650
80-90	124	374	10,522	13	531	490	1,403	8,111	685	85	600
90-100	86	273	8,143	8	374	212	1,174	6,412	546	53	493
100-250	158	467	20,488	118	690	872	2,092	16,952	1,469	98	1,370
250-500	7	15	2,288	0	32	86	400	1,770	157	17	140
500+	0	0	0	0	0	0	0	0	0	0	0

**Quintile Distribution**

First 20%	799	1,033	-2,292	16	32	183	2,556	2,043	118	58	61
Second 20%	800	1,757	12,622	15	238	455	3,309	8,923	608	292	334
Middle 20%	800	2,312	22,904	18	759	864	4,136	17,337	1,321	408	926
Fourth 20%	800	2,438	36,448	26	1,763	1,793	5,650	27,297	2,198	420	1,779
Next 15%	600	1,788	44,083	50	2,345	2,549	6,195	33,110	2,771	331	2,440
Next 4%	160	501	17,860	79	699	801	2,053	14,385	1,237	89	1,148
Top 1%	40	99	8,336	42	176	236	885	7,081	623	48	575

<b>Total</b>	<b>3,999</b>	<b>9,928</b>	<b>139,961</b>	<b>246</b>	<b>6,011</b>	<b>6,881</b>	<b>24,784</b>	<b>110,177</b>	<b>8,876</b>	<b>1,646</b>	<b>7,262</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	3,517	4,768	-234,527	1,851	89	6,826	32,134	152	12	8	9
0-5	24,643	21,753	64,102	808	385	1,661	57,878	25,885	1,410	702	713
5-10	25,828	31,486	193,471	536	1,725	3,989	83,399	119,897	7,235	3,489	3,900
10-15	25,357	38,485	317,208	668	6,324	9,238	99,311	213,930	14,517	5,837	9,129
15-20	24,964	41,808	436,153	660	13,505	14,547	109,989	307,711	22,234	7,385	15,495
20-25	22,451	39,053	504,090	687	22,075	17,362	105,764	366,344	27,751	7,247	21,076
25-30	19,844	35,334	544,629	762	28,889	20,961	107,982	393,467	30,637	6,536	24,472
30-35	17,763	32,115	576,556	796	34,393	22,316	110,333	414,183	32,886	5,647	27,433
35-40	15,640	28,818	585,729	687	37,765	25,643	111,402	415,594	33,444	4,888	28,630
40-45	13,506	25,609	573,096	680	37,905	27,106	110,491	401,142	32,604	4,286	28,343
45-50	11,823	23,493	560,949	815	36,518	27,497	107,451	392,635	32,138	3,940	28,212
50-60	19,857	42,162	1,088,110	1,738	68,394	59,626	214,556	753,543	62,198	7,030	55,179
60-70	15,763	36,138	1,021,490	1,679	59,600	55,697	195,007	716,045	59,703	6,102	53,604
70-80	12,283	29,390	918,133	1,332	49,949	46,974	167,498	656,941	55,256	4,992	50,263
80-90	9,513	23,636	806,908	1,341	40,421	38,352	142,886	587,593	49,784	4,109	45,676
90-100	7,263	18,520	688,041	1,048	31,668	29,919	118,894	509,590	43,452	3,285	40,167
100-250	24,421	63,954	3,454,145	7,476	108,402	111,784	520,826	2,723,139	236,797	12,588	224,209
250-500	3,563	9,803	1,197,739	4,873	15,876	20,889	129,735	1,036,236	92,046	3,133	88,913
500 +	1,613	4,395	2,181,938	14,844	7,157	29,653	199,344	1,960,940	175,934	9,319	166,614

**Quintile Distribution**

First 20%	59,921	66,584	85,900	3,359	3,186	13,940	195,092	187,465	11,364	5,394	6,228
Second 20%	59,922	98,825	1,027,258	1,675	32,969	33,774	259,685	724,503	52,446	17,030	36,814
Middle 20%	59,923	107,758	1,864,625	2,409	108,348	74,456	361,603	1,338,382	105,765	19,235	87,341
Fourth 20%	59,923	124,842	3,165,115	4,726	198,113	165,065	612,658	2,208,255	182,012	20,931	161,133
Next 15%	44,943	112,507	4,202,480	7,445	191,697	184,250	722,715	3,117,428	265,867	19,828	246,038
Next 4%	11,984	31,969	2,383,883	6,358	53,417	60,222	315,313	1,961,972	172,484	7,352	165,132
Top 1%	2,996	8,235	2,748,701	17,306	13,309	38,334	257,814	2,456,962	220,101	10,752	209,349

<b>Total</b>	<b>299,612</b>	<b>550,720</b>	<b>15,477,961</b>	<b>43,279</b>	<b>601,039</b>	<b>570,042</b>	<b>2,724,880</b>	<b>11,994,967</b>	<b>1,010,038</b>	<b>100,523</b>	<b>912,036</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	279	486	-11,879	78	5	257	2,159	7	0	0	0
0-5	2,422	2,086	6,451	31	27	162	5,611	2,435	128	55	74
5-10	2,462	2,994	18,208	88	182	580	7,983	10,992	656	301	373
10-15	2,205	3,603	27,625	53	495	989	9,849	17,615	1,172	511	692
15-20	2,126	4,183	37,170	95	958	1,844	10,657	24,829	1,747	701	1,093
20-25	1,838	3,800	41,152	72	1,404	2,057	10,786	27,879	2,050	691	1,404
25-30	1,599	3,453	43,876	75	1,811	2,488	10,261	29,897	2,271	627	1,673
30-35	1,446	3,237	46,935	130	2,254	2,748	10,037	32,455	2,524	571	1,979
35-40	1,327	3,059	49,735	81	2,597	3,011	10,342	34,209	2,700	514	2,190
40-45	1,221	2,978	51,908	63	2,779	4,081	11,264	34,175	2,720	503	2,225
45-50	1,075	2,657	50,950	144	2,807	3,779	10,693	34,128	2,750	440	2,311
50-60	1,970	5,109	108,234	124	6,218	8,304	21,601	72,698	5,918	851	5,069
60-70	1,763	4,841	114,319	134	6,308	9,225	22,486	76,851	6,333	807	5,526
70-80	1,479	4,232	110,721	181	5,815	8,095	20,470	76,900	6,410	717	5,694
80-90	1,137	3,220	96,415	112	4,778	5,494	16,731	69,639	5,868	558	5,309
90-100	830	2,414	78,742	128	3,630	4,380	13,018	57,874	4,911	408	4,503
100-250	2,206	6,275	295,223	817	9,839	13,132	42,243	230,933	19,993	1,282	18,711
250-500	183	537	61,006	254	818	993	5,959	53,490	4,749	160	4,589
500 +	70	177	83,910	269	313	1,212	16,974	65,681	5,896	107	5,789

**Quintile Distribution**

First 20%	5,527	6,135	16,572	203	268	1,101	17,220	15,782	933	426	528
Second 20%	5,528	10,436	95,348	202	2,540	4,379	28,146	63,416	4,480	1,732	2,862
Middle 20%	5,528	12,446	184,096	350	8,921	11,657	40,384	125,109	9,743	2,175	7,639
Fourth 20%	5,528	14,532	315,572	458	17,577	24,508	63,041	212,251	17,337	2,419	14,921
Next 15%	4,146	11,901	377,039	897	17,559	21,009	63,716	276,153	23,389	2,055	21,334
Next 4%	1,105	3,114	171,504	294	4,939	7,449	22,988	136,459	11,886	717	11,168
Top 1%	276	777	150,570	524	1,235	2,728	23,628	123,515	11,028	278	10,750

<b>Total</b>	<b>27,638</b>	<b>59,341</b>	<b>1,310,701</b>	<b>2,929</b>	<b>53,038</b>	<b>72,829</b>	<b>259,124</b>	<b>952,685</b>	<b>78,796</b>	<b>9,802</b>	<b>69,204</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	22	44	-572	6	1	34	124	0	0	0	0
0-5	89	65	239	0	1	0	181	93	5	2	3
5-10	75	104	561	0	5	22	230	339	20	9	11
10-15	67	98	822	6	17	37	331	502	34	12	21
15-20	57	110	995	3	26	40	248	688	48	17	32
20-25	51	108	1,157	1	46	7	223	882	65	20	46
25-30	49	107	1,341	11	57	48	261	1,001	76	20	57
30-35	41	90	1,331	4	77	40	183	1,036	82	15	66
35-40	32	82	1,194	5	51	96	206	846	66	14	53
40-45	28	79	1,187	2	60	37	216	876	70	13	56
45-50	26	62	1,247	3	81	66	147	956	78	11	67
50-60	49	128	2,668	2	158	171	418	1,930	158	24	134
60-70	48	108	3,111	9	193	337	500	2,090	172	20	152
70-80	35	97	2,601	11	138	200	341	1,933	162	16	147
80-90	21	64	1,789	5	86	67	184	1,456	124	15	109
90-100	17	39	1,630	9	77	198	236	1,127	95	7	88
100-250	32	79	5,370	13	145	256	414	4,568	400	14	384
250-500	*	*	*	*	*	*	*	*	*	*	*
500 +	*	*	*	*	*	*	*	*	*	*	*

**Quintile Distribution**

First 20%	147	150	-108	6	2	50	416	222	12	5	7
Second 20%	148	234	1,865	10	39	82	640	1,179	79	29	50
Middle 20%	148	321	3,841	14	173	74	674	2,948	224	58	168
Fourth 20%	148	382	6,875	15	384	436	1,088	4,988	401	66	335
Next 15%	111	287	8,334	31	450	686	1,158	6,070	508	54	455
Top 5%	30	76	3,744	7	135	223	363	3,030	262	13	249
Top 1%	7	14	2,120	8	32	105	104	1,888	167	3	164

<b>Total</b>	<b>739</b>	<b>1,464</b>	<b>26,670</b>	<b>89</b>	<b>1,215</b>	<b>1,656</b>	<b>4,443</b>	<b>20,324</b>	<b>1,654</b>	<b>229</b>	<b>1,427</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 2005 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	200	348	-6,267	19	0	69	1,510	0	0	0	0
0-5	1,023	925	2,754	15	9	36	2,622	1,004	54	24	29
5-10	1,122	1,432	8,313	23	79	185	4,097	4,776	282	139	149
10-15	1,030	1,688	12,902	36	217	579	5,101	7,943	524	237	298
15-20	888	1,689	15,463	35	388	811	4,753	9,877	690	262	438
20-25	785	1,574	17,596	36	609	1,045	4,758	11,586	848	256	601
25-30	665	1,483	18,292	44	722	1,048	4,386	12,403	936	257	684
30-35	658	1,450	21,369	45	1,025	1,483	4,552	14,598	1,132	242	895
35-40	594	1,318	22,197	34	1,216	1,619	4,409	15,089	1,188	222	968
40-45	472	1,118	20,042	52	1,126	1,542	3,954	13,573	1,081	192	892
45-50	449	1,018	21,259	21	1,288	1,532	4,023	14,502	1,172	169	1,003
50-60	713	1,736	39,075	76	2,381	3,623	7,499	25,826	2,101	284	1,817
60-70	565	1,474	36,570	36	2,133	3,083	6,735	24,699	2,031	259	1,772
70-80	431	1,120	32,171	36	1,776	3,014	5,747	21,824	1,819	188	1,631
80-90	284	724	24,062	21	1,226	2,021	3,958	16,895	1,421	135	1,285
90-100	200	534	18,953	41	870	1,397	3,155	13,573	1,151	110	1,041
100-250	582	1,431	81,520	352	2,589	5,250	11,188	62,881	5,456	408	5,048
250-500	44	96	15,108	69	198	590	1,409	12,981	1,153	52	1,100
500+	29	66	27,171	76	128	401	2,797	23,921	2,142	14	2,128

**Quintile Distribution**

First 20%	2,146	2,422	2,905	52	64	232	7,438	4,658	267	129	141
Second 20%	2,147	3,717	30,863	80	647	1,524	10,818	19,294	1,309	543	790
Middle 20%	2,147	4,615	59,083	129	2,452	3,679	14,057	39,854	3,016	774	2,262
Fourth 20%	2,147	4,995	99,428	176	5,852	8,127	19,226	66,833	5,372	834	4,543
Next 15%	1,611	4,177	124,855	168	6,580	10,494	21,725	86,439	7,226	755	6,472
Next 4%	429	1,052	61,387	287	1,908	4,019	8,457	47,325	4,109	308	3,801
Top 1%	107	246	50,033	177	478	1,252	4,933	43,547	3,882	110	3,772

<b>Total</b>	<b>10,734</b>	<b>21,224</b>	<b>428,553</b>	<b>1,068</b>	<b>17,980</b>	<b>29,326</b>	<b>86,653</b>	<b>307,951</b>	<b>25,180</b>	<b>3,452</b>	<b>21,781</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	362	702	-30,652	61	6	131	3,025	0	0	0	0
0-5	2,241	2,131	6,201	44	17	291	5,065	2,431	128	64	64
5-10	2,456	3,436	18,564	55	164	567	7,360	11,438	674	354	337
10-15	2,605	4,755	32,559	56	539	1,479	9,471	22,079	1,456	757	764
15-20	2,503	5,159	43,591	59	1,040	2,768	10,645	30,605	2,134	957	1,265
20-25	2,089	4,725	46,760	53	1,546	2,811	8,984	34,127	2,518	913	1,679
25-30	1,991	4,628	54,729	52	2,180	3,489	9,570	40,124	3,061	883	2,219
30-35	1,580	3,850	51,186	55	2,344	3,603	8,795	36,972	2,885	693	2,212
35-40	1,362	3,388	51,000	92	2,644	3,544	8,412	36,899	2,925	581	2,351
40-45	1,154	3,036	48,876	73	2,600	3,762	8,030	34,808	2,789	514	2,278
45-50	1,137	3,074	53,952	126	3,047	3,449	8,288	39,570	3,202	519	2,685
50-60	1,842	5,202	100,779	87	5,805	7,628	15,250	72,543	5,927	848	5,080
60-70	1,532	4,419	99,144	112	5,616	6,820	14,788	72,278	5,987	733	5,255
70-80	1,147	3,296	85,894	106	4,679	5,540	12,525	63,396	5,304	567	4,737
80-90	801	2,384	67,799	92	3,458	3,238	9,209	52,004	4,396	423	3,972
90-100	581	1,718	55,088	58	2,553	3,200	7,331	42,185	3,588	299	3,289
100-250	1,258	3,570	170,769	360	5,624	8,580	19,487	137,465	11,920	967	10,953
250-500	114	309	38,439	167	511	1,425	2,902	33,775	3,000	198	2,802
500 +	26	64	19,928	138	117	436	898	18,614	1,666	142	1,524

**Quintile Distribution**

First 20%	5,356	6,750	-2,830	166	229	1,104	16,434	15,848	926	485	465
Second 20%	5,357	10,650	84,349	127	1,871	4,876	21,291	58,878	4,056	1,887	2,340
Middle 20%	5,356	12,545	149,998	148	6,178	9,733	26,660	109,228	8,360	2,348	6,127
Fourth 20%	5,356	14,426	252,238	377	14,013	18,182	39,499	182,175	14,730	2,411	12,330
Next 15%	4,017	11,708	307,658	367	16,205	18,598	43,531	230,180	19,316	2,008	17,308
Next 4%	1,072	3,055	137,004	265	4,801	7,524	16,170	108,799	9,405	770	8,635
Top 1%	267	712	86,191	396	1,193	2,745	6,451	76,205	6,765	505	6,260

<b>Total</b>	<b>26,781</b>	<b>59,846</b>	<b>1,014,607</b>	<b>1,846</b>	<b>44,489</b>	<b>62,762</b>	<b>170,036</b>	<b>781,314</b>	<b>63,559</b>	<b>10,413</b>	<b>53,465</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	205	368	-7,292	73	3	81	1,679	3	0	1	0
0-5	1,026	970	2,744	16	7	116	2,938	1,047	55	27	28
5-10	1,073	1,317	8,032	16	71	249	3,400	4,900	294	135	163
10-15	1,009	1,649	12,683	16	223	653	4,366	7,944	529	234	312
15-20	862	1,573	15,001	55	387	791	4,312	9,943	700	263	449
20-25	716	1,438	16,004	36	574	1,185	3,618	11,025	811	263	562
25-30	685	1,481	18,938	14	802	1,105	3,704	13,643	1,041	289	771
30-35	661	1,482	21,496	35	1,074	1,271	3,756	15,571	1,215	250	968
35-40	500	1,148	18,749	28	1,006	1,389	3,233	13,314	1,054	206	848
40-45	471	1,148	20,014	66	1,089	1,536	3,522	14,036	1,119	202	917
45-50	417	1,094	19,799	47	1,121	1,269	3,214	14,311	1,154	188	966
50-60	677	1,769	37,231	22	2,238	2,338	5,785	27,005	2,209	313	1,896
60-70	591	1,609	38,248	33	2,194	2,606	5,724	27,846	2,305	285	2,021
70-80	434	1,202	32,378	44	1,798	2,019	4,715	23,901	1,996	214	1,783
80-90	311	931	26,285	24	1,335	1,427	3,777	19,777	1,668	192	1,476
90-100	220	626	20,826	31	971	1,049	2,593	16,247	1,385	130	1,255
100-250	499	1,422	67,624	290	2,225	3,196	7,947	54,576	4,733	465	4,268
250-500	50	155	16,658	43	221	312	1,213	14,955	1,328	117	1,211
500 +	22	51	20,345	83	99	283	462	19,585	1,755	160	1,594

**Quintile Distribution**

First 20%	2,085	2,362	1,408	97	55	316	7,238	4,642	267	128	142
Second 20%	2,086	3,508	29,679	76	634	1,573	9,417	19,153	1,309	531	808
Middle 20%	2,086	4,457	57,220	88	2,482	3,649	11,255	40,740	3,106	812	2,330
Fourth 20%	2,086	5,217	97,564	164	5,566	6,594	16,052	69,986	5,647	917	4,731
Next 15%	1,565	4,408	120,336	144	6,377	7,278	17,061	89,841	7,536	832	6,704
Next 4%	417	1,173	55,181	272	1,860	2,684	6,643	44,296	3,838	380	3,458
Top 1%	104	308	44,374	133	464	784	2,288	40,971	3,650	334	3,316

<b>Total</b>	<b>10,429</b>	<b>21,433</b>	<b>405,761</b>	<b>973</b>	<b>17,438</b>	<b>22,877</b>	<b>69,955</b>	<b>309,629</b>	<b>25,353</b>	<b>3,934</b>	<b>21,488</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	117	212	-5,021	41	1	21	762	2	0	0	0
0-5	346	276	910	4	3	17	798	331	17	7	11
5-10	335	406	2,454	11	22	52	1,259	1,372	81	38	43
10-15	277	440	3,454	7	52	133	1,326	2,088	137	60	78
15-20	266	453	4,585	8	117	277	1,470	2,918	205	71	138
20-25	225	464	5,037	6	164	373	1,284	3,310	241	82	162
25-30	194	417	5,357	53	208	379	1,306	3,604	271	71	202
30-35	182	361	5,915	25	309	515	1,169	4,065	317	61	256
35-40	155	356	5,783	8	311	404	1,002	4,109	323	57	266
40-45	153	342	6,485	16	373	623	1,230	4,335	346	59	287
45-50	113	318	5,379	9	274	530	993	3,642	286	56	230
50-60	216	567	11,805	12	684	744	1,906	8,503	693	99	594
60-70	153	409	9,976	40	595	921	1,489	7,034	580	71	508
70-80	95	262	7,118	13	395	478	911	5,347	448	48	400
80-90	63	177	5,335	10	263	429	725	3,928	331	37	294
90-100	48	133	4,495	5	216	300	548	3,436	292	28	264
100-250	162	415	21,457	70	720	1,240	2,663	16,905	1,464	140	1,324
250-500	16	36	4,975	9	72	254	461	4,197	372	40	332
500+	9	16	8,368	31	41	97	302	7,959	713	29	684

**Quintile Distribution**

First 20%	625	669	-3,136	51	10	52	2,108	853	47	21	25
Second 20%	625	950	7,797	14	141	337	3,011	4,743	315	126	192
Middle 20%	625	1,286	15,747	74	598	1,124	3,863	10,532	784	225	567
Fourth 20%	625	1,511	27,162	56	1,493	2,272	4,768	18,874	1,502	256	1,246
Next 15%	469	1,253	34,681	74	1,883	2,558	4,910	25,443	2,127	235	1,891
Next 4%	125	321	16,898	68	554	1,031	2,088	13,292	1,152	109	1,043
Top 1%	31	70	14,720	41	140	413	856	13,351	1,191	83	1,108

<b>Total</b>	<b>3,125</b>	<b>6,060</b>	<b>113,869</b>	<b>378</b>	<b>4,818</b>	<b>7,788</b>	<b>21,606</b>	<b>87,088</b>	<b>7,117</b>	<b>1,055</b>	<b>6,074</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	135	243	-6,861	20	0	54	1,086	0	0	0	0
0-5	920	849	2,415	5	7	98	2,228	846	44	24	21
5-10	929	1,235	6,969	34	54	196	3,284	4,114	243	125	124
10-15	935	1,603	11,657	13	179	439	4,283	7,298	479	227	262
15-20	883	1,725	15,452	30	357	724	4,443	10,373	720	300	435
20-25	780	1,657	17,461	47	556	873	4,171	12,167	889	314	594
25-30	623	1,410	17,057	48	675	1,104	3,720	11,882	900	250	659
30-35	537	1,232	17,399	61	828	1,277	3,560	11,979	926	204	725
35-40	459	1,071	17,214	21	886	1,611	3,410	11,579	912	179	734
40-45	379	965	16,066	13	846	1,308	2,895	11,159	890	154	738
45-50	331	824	15,726	59	923	1,236	2,837	10,883	879	136	743
50-60	602	1,514	33,009	116	2,008	2,741	5,896	22,675	1,849	246	1,603
60-70	474	1,232	30,737	38	1,804	2,601	5,301	21,151	1,746	208	1,538
70-80	384	1,045	28,645	30	1,567	2,368	4,468	20,321	1,696	181	1,516
80-90	259	684	22,030	7	1,114	1,498	3,463	15,962	1,346	127	1,218
90-100	214	599	20,321	35	952	1,321	3,088	14,999	1,274	121	1,152
100-250	481	1,257	67,587	200	2,150	3,244	8,024	54,386	4,726	382	4,344
250-500	50	117	17,392	124	225	381	1,182	15,729	1,398	122	1,276
500 +	15	38	15,020	7	68	117	1,068	13,775	1,234	18	1,217
<b>Quintile Distribution</b>											
First 20%	1,878	2,172	1,500	56	47	292	6,178	4,337	248	131	123
Second 20%	1,878	3,392	27,217	45	517	1,195	8,971	17,611	1,188	531	685
Middle 20%	1,878	4,133	49,109	152	1,909	2,895	10,934	34,220	2,571	744	1,859
Fourth 20%	1,878	4,629	85,677	213	4,842	7,279	15,716	58,746	4,721	754	3,969
Next 15%	1,409	3,768	109,724	128	5,788	8,075	17,387	78,740	6,602	681	5,921
Next 4%	376	974	53,006	160	1,678	2,706	6,482	42,317	3,677	289	3,387
Top 1%	93	232	39,062	153	419	750	2,739	35,307	3,145	188	2,957
<b>Total</b>	<b>9,390</b>	<b>19,300</b>	<b>365,296</b>	<b>908</b>	<b>15,200</b>	<b>23,192</b>	<b>68,407</b>	<b>271,279</b>	<b>22,152</b>	<b>3,318</b>	<b>18,900</b>

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

**All 2005 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	2,176	3,103	-91,454	954	65	2,548	17,702	136	10	3	8
0-5	16,410	11,811	42,452	533	250	1,113	37,505	17,193	934	365	573
5-10	15,009	17,231	111,575	392	1,289	2,300	48,845	68,875	4,151	1,746	2,477
10-15	14,246	21,948	178,124	461	3,728	4,970	57,835	119,517	8,103	3,248	5,129
15-20	14,509	26,154	253,615	523	7,361	7,752	66,597	178,639	12,822	4,606	8,669
20-25	13,364	24,938	300,547	542	12,241	9,839	65,951	217,911	16,429	4,673	12,174
25-30	12,014	23,072	329,903	446	16,454	11,267	64,380	240,970	18,706	4,293	14,672
30-35	11,245	21,909	365,074	395	20,608	14,359	68,861	264,009	20,912	3,939	17,131
35-40	9,856	19,801	369,151	519	22,396	16,406	69,717	263,065	21,092	3,397	17,760
40-45	8,852	18,589	375,758	523	23,224	17,398	71,482	265,851	21,536	3,127	18,438
45-50	8,216	17,782	390,225	454	24,060	19,391	74,121	274,436	22,403	3,001	19,415
50-60	14,363	33,345	788,748	1,016	46,777	41,310	151,740	553,070	45,562	5,509	40,059
60-70	12,570	31,834	814,917	1,177	45,507	43,125	154,074	575,340	47,825	5,296	42,529
70-80	10,685	28,715	799,833	1,004	42,053	40,127	146,612	573,146	48,053	4,797	43,257
80-90	9,142	25,655	775,864	892	38,198	32,935	136,571	569,922	48,175	4,292	43,883
90-100	7,683	22,125	728,658	671	33,280	27,286	122,595	546,703	46,546	3,739	42,807
100-250	27,245	82,551	3,833,945	6,327	121,104	95,202	539,512	3,085,257	267,983	14,913	253,070
250-500	2,958	9,181	973,966	3,528	13,231	14,210	90,703	859,484	76,300	2,207	74,093
500 +	1,058	3,138	2,580,380	10,290	4,726	19,513	90,345	2,476,213	222,391	8,036	214,356

**Quintile Distribution**

First 20%	42,322	45,091	163,224	2,151	3,572	8,468	138,099	153,289	9,571	3,936	5,869
Second 20%	42,319	77,133	870,975	1,586	33,119	28,064	203,017	624,223	46,445	13,909	33,732
Middle 20%	42,319	86,572	1,644,291	2,084	98,177	73,591	312,893	1,170,017	94,099	14,956	79,460
Fourth 20%	42,321	107,378	2,828,635	3,697	155,030	142,911	525,867	2,014,744	167,984	17,859	150,130
Next 15%	31,740	94,050	3,580,850	4,949	139,318	108,543	563,443	2,776,310	238,700	16,290	222,410
Next 4%	8,464	26,184	1,826,292	4,397	37,884	33,771	205,599	1,553,545	136,795	5,344	131,451
Top 1%	2,116	6,474	3,007,014	11,783	9,451	25,703	126,231	2,857,612	256,341	8,892	247,449

<b>Total</b>	<b>211,601</b>	<b>442,882</b>	<b>13,921,280</b>	<b>30,647</b>	<b>476,552</b>	<b>421,051</b>	<b>2,075,149</b>	<b>11,149,739</b>	<b>949,933</b>	<b>81,186</b>	<b>870,500</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	30	48	-1,909	0	0	23	208	0	0	0	0
0-5	49	69	136	1	0	1	169	38	2	1	1
5-10	46	67	345	2	2	10	231	169	10	4	5
10-15	46	79	592	0	8	10	244	362	23	11	12
15-20	55	110	961	0	20	116	398	494	33	14	19
20-25	37	80	844	0	28	32	207	581	42	13	29
25-30	31	84	858	0	25	92	224	536	40	14	26
30-35	24	52	781	2	39	40	131	572	44	8	36
35-40	30	63	1,127	1	67	122	182	763	60	9	51
40-45	20	47	853	1	49	133	165	518	41	7	34
45-50	26	64	1,236	3	77	131	200	831	66	10	57
50-60	37	87	2,011	0	120	172	371	1,348	109	15	95
60-70	26	67	1,672	4	104	205	213	1,162	96	10	86
70-80	19	52	1,423	4	80	173	149	1,029	87	12	74
80-90	16	37	1,393	1	66	218	221	890	75	7	68
90-100	*	*	*	*	*	*	*	*	*	*	*
100-250	20	55	3,773	55	89	194	518	3,028	266	9	256
250-500	*	*	*	*	*	*	*	*	*	*	*
500+	*	*	*	*	*	*	*	*	*	*	*

**Quintile Distribution**

First 20%	102	150	-1,630	1	1	25	483	103	6	3	3
Second 20%	103	181	1,358	2	19	66	601	780	51	23	28
Middle 20%	103	235	2,542	1	85	228	692	1,588	115	37	78
Fourth 20%	102	236	4,385	5	264	470	728	2,944	233	36	197
Next 15%	77	192	5,205	9	292	611	743	3,579	297	35	262
Top 5%	25	67	4,235	55	111	272	582	3,327	290	10	280
Top 1%	*	*	*	*	*	*	*	*	*	*	*

<b>Total</b>	<b>512</b>	<b>1,061</b>	<b>16,096</b>	<b>73</b>	<b>772</b>	<b>1,672</b>	<b>3,829</b>	<b>12,321</b>	<b>992</b>	<b>144</b>	<b>848</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 2005 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	419	691	-18,362	978	13	170	4,013	6	0	0	0
0-5	2,968	2,368	7,858	57	31	389	7,106	2,959	158	67	92
5-10	3,158	3,748	23,443	70	220	371	10,139	14,353	852	382	483
10-15	2,884	4,722	36,161	109	647	1,034	12,833	23,415	1,561	715	901
15-20	2,904	5,658	50,730	126	1,300	1,969	14,399	34,581	2,436	992	1,526
20-25	2,533	5,330	56,950	144	1,946	2,245	13,328	40,319	2,983	993	2,052
25-30	2,197	4,845	60,267	80	2,473	2,379	13,045	42,930	3,267	881	2,416
30-35	1,897	4,317	61,540	84	2,908	2,833	12,542	43,975	3,425	735	2,706
35-40	1,740	4,027	65,166	134	3,434	3,411	12,958	45,978	3,644	668	2,977
40-45	1,597	3,987	67,711	136	3,596	3,839	13,861	46,864	3,741	661	3,087
45-50	1,555	4,041	73,830	143	3,944	4,088	14,907	51,408	4,144	684	3,467
50-60	2,590	6,934	142,094	239	7,929	8,973	27,704	98,090	7,999	1,152	6,850
60-70	2,271	6,473	147,123	210	8,062	8,634	27,009	103,898	8,582	1,069	7,513
70-80	1,837	5,297	137,360	495	7,202	8,111	25,217	97,527	8,138	880	7,258
80-90	1,349	3,939	114,288	206	5,682	5,819	19,679	83,432	7,030	674	6,356
90-100	1,034	3,127	97,894	81	4,495	4,553	16,159	72,806	6,182	530	5,652
100-250	2,785	8,085	382,802	853	12,345	13,300	55,529	302,658	26,241	1,576	24,665
250-500	300	864	100,694	451	1,337	1,963	9,618	88,228	7,834	239	7,595
500 +	112	311	272,977	3,002	500	3,344	16,689	255,446	22,951	632	22,319

**Quintile Distribution**

First 20%	7,226	7,808	20,145	1,125	372	1,040	23,931	22,034	1,315	589	751
Second 20%	7,226	13,834	126,461	339	3,390	4,753	35,749	86,187	6,118	2,396	3,903
Middle 20%	7,226	16,474	237,668	413	11,355	11,393	49,196	168,092	13,108	2,855	10,314
Fourth 20%	7,227	19,586	403,774	653	22,076	23,893	77,442	282,113	23,053	3,254	19,809
Next 15%	5,419	15,905	489,629	946	22,806	23,148	82,825	362,242	30,678	2,720	27,959
Next 4%	1,445	4,124	242,436	685	6,446	8,367	32,960	195,434	17,074	876	16,198
Top 1%	361	1,033	360,414	3,437	1,616	4,832	24,634	332,769	29,820	841	28,980

<b>Total</b>	<b>36,130</b>	<b>78,764</b>	<b>1,880,526</b>	<b>7,598</b>	<b>68,061</b>	<b>77,426</b>	<b>326,738</b>	<b>1,448,871</b>	<b>121,166</b>	<b>13,531</b>	<b>107,913</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	720	1,672	-32,087	580	1	2,619	252	227	20	0	19
0-5	8,286	15,728	17,331	129	490	1,566	6,315	11,531	623	214	413
5-10	5,025	9,959	36,935	32	1,164	1,137	9,372	26,181	1,517	488	1,037
10-15	4,153	9,041	51,719	75	1,834	1,312	11,427	37,987	2,476	727	1,785
15-20	3,814	8,595	66,600	88	2,705	1,307	13,455	49,675	3,443	850	2,627
20-25	3,903	8,983	87,779	34	3,977	1,423	16,437	66,287	4,846	1,039	3,858
25-30	3,883	9,238	106,871	33	5,352	1,624	19,113	81,095	6,147	1,118	5,061
30-35	3,942	9,632	128,073	36	6,710	1,920	23,233	96,548	7,503	1,170	6,354
35-40	3,761	9,413	140,839	56	7,713	2,421	25,328	106,061	8,395	1,125	7,280
40-45	3,424	8,871	145,456	16	7,864	2,477	26,074	109,177	8,751	1,083	7,674
45-50	3,032	8,009	143,696	53	7,743	2,630	25,657	107,722	8,729	991	7,739
50-60	4,680	13,068	256,366	59	13,019	4,246	46,072	193,323	15,859	1,629	14,230
60-70	3,502	10,085	226,533	43	10,857	4,091	39,355	172,462	14,350	1,313	13,037
70-80	2,291	6,879	171,061	21	7,721	3,205	27,870	132,313	11,118	911	10,207
80-90	1,559	4,729	132,037	26	5,666	2,075	21,241	103,166	8,738	639	8,099
90-100	1,110	3,488	105,151	12	4,162	1,636	16,327	83,068	7,084	477	6,607
100-250	2,659	8,255	355,679	250	10,022	5,339	47,481	293,133	25,412	1,157	24,255
250-500	250	660	85,169	266	865	2,683	7,155	75,206	6,655	113	6,542
500 +	140	375	233,371	1,564	446	7,231	18,363	211,282	18,968	783	18,186

**Quintile Distribution**

First 20%	12,026	23,340	4,389	731	1,070	4,859	11,563	25,233	1,400	468	941
Second 20%	12,028	26,298	179,890	191	7,068	3,854	37,701	133,240	9,056	2,351	6,811
Middle 20%	12,026	29,058	364,864	105	18,837	5,382	65,525	275,966	21,239	3,480	17,841
Fourth 20%	12,027	32,040	569,803	163	30,068	10,123	102,720	427,961	34,685	3,949	30,743
Next 15%	9,021	26,787	669,729	102	30,099	11,516	110,607	517,940	43,518	3,543	39,976
Next 4%	2,405	7,529	305,610	226	9,112	4,475	42,347	249,949	21,614	1,054	20,559
Top 1%	601	1,628	364,294	1,854	2,057	10,732	30,065	326,153	29,120	980	28,140

<b>Total</b>	<b>60,134</b>	<b>146,680</b>	<b>2,458,579</b>	<b>3,372</b>	<b>98,311</b>	<b>50,941</b>	<b>400,529</b>	<b>1,956,443</b>	<b>160,632</b>	<b>15,826</b>	<b>145,010</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	1,171	2,626	-112,734	787	2	10,306	380	249	20	0	20
0-5	7,483	13,516	15,195	657	459	1,271	6,136	10,368	581	161	421
5-10	4,069	7,889	29,493	38	917	924	7,271	21,248	1,276	371	911
10-15	2,677	5,461	33,288	73	1,233	1,898	6,900	24,682	1,647	416	1,245
15-20	2,150	4,644	37,488	35	1,519	1,701	7,058	27,838	1,972	442	1,551
20-25	1,500	3,429	33,554	71	1,512	1,615	6,309	24,986	1,853	340	1,524
25-30	1,288	3,044	35,286	30	1,698	1,804	7,063	26,151	2,014	298	1,720
30-35	1,170	2,827	37,871	23	1,863	1,757	6,366	28,265	2,219	296	1,929
35-40	925	2,341	34,545	42	1,728	1,495	6,119	25,800	2,053	238	1,815
40-45	822	2,123	34,914	41	1,769	1,259	5,577	26,678	2,153	220	1,933
45-50	715	1,805	33,899	65	1,783	1,236	5,479	25,626	2,089	206	1,883
50-60	1,090	2,927	59,623	39	2,889	2,185	9,761	45,329	3,751	347	3,404
60-70	776	2,079	50,291	189	2,269	3,914	7,899	39,054	3,265	250	3,015
70-80	486	1,340	36,219	28	1,537	1,064	5,383	28,328	2,388	167	2,220
80-90	349	928	29,500	13	1,088	1,195	4,370	22,955	1,949	113	1,836
90-100	251	653	23,738	98	812	892	3,291	19,046	1,639	88	1,551
100-250	854	2,175	123,773	994	2,564	3,633	15,197	103,645	9,044	293	8,751
250-500	179	454	59,443	205	464	1,692	4,286	53,248	4,662	62	4,600
500 +	120	309	186,077	905	266	6,071	9,067	173,919	15,612	266	15,345

**Quintile Distribution**

First 20%	5,616	10,802	-108,627	1,366	139	11,159	2,740	3,092	189	36	153
Second 20%	5,614	10,167	27,352	108	805	1,003	8,131	18,987	1,082	325	760
Middle 20%	5,615	11,580	70,508	101	2,630	3,409	14,529	52,129	3,496	865	2,660
Fourth 20%	5,615	13,303	155,836	180	7,410	7,240	28,356	116,216	8,935	1,345	7,623
Next 15%	4,211	11,127	243,364	375	11,283	10,815	38,315	187,133	15,528	1,295	14,233
Next 4%	1,124	2,870	152,363	1,096	3,427	4,570	18,762	127,178	11,081	385	10,696
Top 1%	280	721	240,668	1,105	679	7,718	13,079	222,680	19,876	324	19,552

<b>Total</b>	<b>28,075</b>	<b>60,570</b>	<b>781,464</b>	<b>4,331</b>	<b>26,373</b>	<b>45,913</b>	<b>123,913</b>	<b>727,416</b>	<b>60,186</b>	<b>4,575</b>	<b>55,675</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 California 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	2,466	5,362	-78,255	1,642	12	7,062	896	515	43	24	18
0-5	7,536	13,343	13,371	3,410	389	2,250	8,301	11,045	675	384	294
5-10	3,333	5,731	24,343	164	684	1,125	6,994	17,204	1,064	478	595
10-15	2,282	4,227	28,158	1,424	909	1,603	8,199	21,194	1,467	643	834
15-20	1,646	3,090	28,648	97	1,119	3,433	5,839	19,806	1,430	494	949
20-25	1,166	2,352	26,080	71	1,137	1,916	7,757	18,548	1,397	461	946
25-30	889	1,909	24,433	103	1,112	2,422	4,928	17,073	1,324	455	877
30-35	700	1,517	22,659	28	1,028	2,220	4,463	15,741	1,250	420	832
35-40	611	1,353	22,885	19	1,078	2,052	4,565	16,016	1,293	403	892
40-45	513	1,120	21,737	79	1,054	1,739	3,967	15,318	1,243	403	839
45-50	371	774	17,558	29	837	1,231	3,473	12,336	1,016	310	706
50-60	640	1,428	34,836	62	1,458	2,360	6,598	25,122	2,089	796	1,293
60-70	425	952	27,479	238	1,052	3,046	6,125	20,637	1,741	711	1,030
70-80	319	682	23,861	41	793	1,235	4,399	17,802	1,513	623	890
80-90	266	599	22,540	34	669	1,133	3,470	17,424	1,491	668	823
90-100	189	444	17,892	155	504	877	2,911	14,026	1,206	531	675
100-250	948	2,355	142,227	2,115	2,472	3,934	19,368	119,347	10,427	5,428	4,999
250-500	245	602	83,971	343	658	1,194	9,906	72,838	6,475	4,175	2,300
500 +	143	336	224,662	3,149	350	3,892	22,863	201,181	18,046	10,175	7,871
<b>Quintile Distribution</b>											
First 20%	4,938	10,444	-78,062	4,484	72	8,278	2,132	2,692	214	144	71
Second 20%	4,936	8,042	12,546	546	312	1,023	6,863	8,417	477	251	228
Middle 20%	4,939	8,617	41,870	1,558	1,245	1,988	12,593	30,909	2,010	920	1,104
Fourth 20%	4,938	9,857	104,025	336	4,349	9,898	23,900	72,785	5,444	1,881	3,599
Next 15%	3,703	8,167	208,332	686	8,137	14,992	38,758	153,407	12,825	4,956	7,871
Next 4%	988	2,457	173,905	2,125	2,616	4,016	22,916	147,245	12,922	6,811	6,112
Top 1%	246	592	266,468	3,468	586	4,529	27,858	237,720	21,299	12,619	8,680
<b>Total</b>	<b>24,688</b>	<b>48,176</b>	<b>729,084</b>	<b>13,203</b>	<b>17,316</b>	<b>44,724</b>	<b>135,021</b>	<b>653,173</b>	<b>55,191</b>	<b>27,581</b>	<b>27,664</b>

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

**All 2005 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	306	754	-9,481	116	1	402	103	21	1	0	1
0-5	2,919	5,647	6,136	132	155	321	2,785	4,022	216	78	140
5-10	1,551	3,146	11,299	33	302	305	2,973	8,003	474	166	312
10-15	1,023	2,276	12,598	14	412	263	2,831	9,248	602	192	416
15-20	828	1,916	14,456	7	501	613	2,977	10,509	730	207	531
20-25	736	1,814	16,405	24	693	420	2,839	12,502	913	214	702
25-30	561	1,410	15,437	7	731	262	2,665	11,827	900	172	733
30-35	445	1,174	14,365	1	697	515	2,449	10,797	830	146	685
35-40	380	1,067	14,291	8	684	378	2,725	10,567	831	130	702
40-45	355	1,036	15,044	2	736	286	2,542	11,508	921	132	789
45-50	301	892	14,257	5	701	166	2,404	11,069	899	113	786
50-60	379	1,096	20,787	10	1,030	744	3,275	15,791	1,291	146	1,145
60-70	222	655	14,297	5	665	404	2,372	10,938	911	87	824
70-80	132	391	9,871	12	456	427	1,443	7,627	641	62	579
80-90	78	240	6,628	30	278	217	1,028	5,147	437	33	404
90-100	78	222	7,370	2	277	221	992	5,889	502	45	456
100-250	200	602	28,002	51	691	281	3,109	23,972	2,089	149	1,940
250-500	32	97	11,070	23	95	220	947	9,831	846	72	774
500+	23	63	25,588	16	43	1,518	3,864	21,096	1,891	7	1,884

**Quintile Distribution**

First 20%	2,109	4,152	-7,470	239	56	633	1,325	1,320	71	21	51
Second 20%	2,110	4,237	10,477	34	255	251	3,330	7,140	401	151	255
Middle 20%	2,110	4,650	26,319	28	851	787	5,824	19,217	1,260	396	879
Fourth 20%	2,110	5,282	54,373	34	2,466	1,508	9,538	41,131	3,081	629	2,462
Next 15%	1,583	4,610	77,320	30	3,735	2,018	13,070	58,826	4,775	594	4,182
Next 4%	422	1,247	41,241	76	1,469	956	5,440	33,522	2,870	209	2,661
Top 1%	105	320	46,160	58	315	1,812	5,799	39,209	3,466	152	3,313

<b>Total</b>	<b>10,549</b>	<b>24,498</b>	<b>248,420</b>	<b>499</b>	<b>9,146</b>	<b>7,965</b>	<b>44,326</b>	<b>200,365</b>	<b>15,924</b>	<b>2,151</b>	<b>13,803</b>
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**TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)**

**All 2005 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	2,043	4,508	-178,590	1,089	13	9,881	1,273	462	39	7	32
0-5	14,906	25,239	27,209	2,580	692	3,816	24,038	19,617	1,187	305	886
5-10	7,393	12,190	54,217	113	1,464	3,229	15,745	37,766	2,366	728	1,656
10-15	5,119	9,126	63,338	139	2,155	5,825	13,834	44,872	3,105	780	2,341
15-20	4,179	7,717	72,697	95	2,902	9,701	13,859	49,193	3,596	780	2,839
20-25	2,963	5,937	66,071	104	2,948	9,828	12,121	43,755	3,319	623	2,723
25-30	2,095	4,456	57,574	125	2,753	8,290	9,587	38,373	2,991	478	2,520
30-35	1,616	3,523	52,410	57	2,644	6,334	8,705	35,929	2,858	384	2,476
35-40	1,223	2,745	45,769	171	2,283	5,444	8,240	30,966	2,490	307	2,191
40-45	1,035	2,401	43,943	126	2,177	5,168	7,725	30,037	2,441	291	2,153
45-50	878	2,091	41,653	145	1,985	4,613	7,411	28,714	2,351	265	2,086
50-60	1,267	3,102	69,321	155	3,239	7,522	11,773	48,013	3,975	437	3,538
60-70	939	2,341	60,779	150	2,545	7,157	10,391	42,146	3,533	326	3,207
70-80	653	1,691	48,803	198	1,872	4,322	8,178	35,211	2,981	251	2,731
80-90	497	1,282	42,081	66	1,539	3,359	6,363	31,225	2,659	220	2,439
90-100	419	1,081	39,841	60	1,312	4,328	5,847	28,823	2,471	198	2,273
100-250	1,564	4,062	232,278	266	4,752	8,395	29,780	191,460	16,684	1,111	15,574
250-500	391	995	134,673	1,170	1,090	3,481	12,910	119,505	10,618	621	9,997
500 +	259	603	375,161	2,421	726	13,692	38,496	336,631	29,943	2,310	27,633

**Quintile Distribution**

First 20%	9,885	19,037	-174,488	3,572	152	12,267	11,974	5,113	378	44	336
Second 20%	9,890	15,288	39,531	147	958	2,344	19,110	26,189	1,519	494	1,032
Middle 20%	9,888	17,094	104,184	205	3,326	8,442	24,425	73,568	4,955	1,314	3,671
Fourth 20%	9,889	19,574	219,961	352	9,857	30,859	39,354	147,413	11,198	2,044	9,210
Next 15%	7,415	17,749	392,904	1,069	17,421	42,375	66,679	274,428	22,736	2,366	20,384
Next 4%	1,978	5,161	300,641	469	6,032	12,951	38,386	246,911	21,538	1,428	20,110
Top 1%	494	1,187	466,495	3,416	1,346	15,146	46,349	419,076	37,285	2,731	34,554

<b>Total</b>	<b>49,439</b>	<b>95,090</b>	<b>1,349,229</b>	<b>9,229</b>	<b>39,092</b>	<b>124,385</b>	<b>246,277</b>	<b>1,192,699</b>	<b>99,610</b>	<b>10,421</b>	<b>89,296</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 2005. 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 2005 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	22,720	47,090	1,019,470	1,906	44,187	48,468	180,179	760,511	62,732	7,780	55,112
ALOHA	14,005	30,274	689,576	692	29,600	21,153	118,617	525,618	43,647	5,040	38,758
ASHLAND	10,814	18,469	554,489	4,548	19,570	35,815	129,651	411,308	34,685	3,610	31,133
ASTORIA	6,788	13,184	279,735	650	12,330	17,251	50,000	206,256	16,951	2,208	14,776
BAKER CITY	4,875	9,997	173,879	743	7,496	12,609	33,127	128,929	10,457	1,830	8,661
BEAVERTON	60,174	121,753	3,197,885	6,683	130,531	99,385	524,133	2,489,589	209,143	21,556	188,155
BEND	42,412	82,416	2,404,922	13,114	81,955	101,115	439,676	1,847,850	156,189	15,070	141,491
BORING	6,034	12,725	363,026	832	13,131	16,995	66,265	273,307	23,060	2,081	21,005
BROOKINGS	5,528	10,681	231,027	538	9,005	18,108	46,577	163,784	13,478	1,726	11,784
CANBY	8,928	19,885	455,323	989	18,210	19,600	84,802	339,386	28,221	3,269	25,002
CENTRAL POINT	10,872	22,656	498,760	903	19,575	24,125	97,448	369,757	30,574	3,699	26,987
CLACKAMAS*	11,949	25,125	640,252	1,034	25,768	22,901	117,090	485,266	40,648	4,286	36,472
COOS BAY	10,293	20,265	392,137	1,382	16,659	25,154	67,745	291,849	23,814	3,444	20,451
CORNELIUS	5,109	12,858	206,403	190	8,083	6,525	38,588	156,789	12,735	2,157	10,632
CORVALLIS	25,103	44,379	1,315,820	4,844	50,416	71,465	201,025	1,015,005	85,596	8,456	77,257
COTTAGE GROVE	6,599	13,780	250,788	421	10,905	13,343	50,108	181,331	14,687	2,193	12,529
CRESWELL	3,733	7,958	169,021	384	6,888	6,450	33,363	125,021	10,296	1,543	8,782
DALLAS	7,601	16,457	324,683	640	14,219	19,006	64,113	233,449	19,070	2,655	16,461
EAGLE POINT	5,426	11,685	257,550	666	9,738	15,035	52,637	192,150	15,917	1,980	13,981
ESTACADA	4,004	8,510	190,597	206	7,500	7,898	35,896	143,285	11,899	1,352	10,569
EUGENE	78,814	144,078	4,061,845	17,414	149,145	181,828	672,134	3,153,576	265,415	26,758	239,322
FAIRVIEW	4,471	9,161	194,359	167	8,660	8,142	36,946	144,725	11,909	1,509	10,456
FLORENCE	6,116	11,165	249,312	890	10,128	27,578	56,401	164,964	13,517	1,765	11,776
FOREST GROVE	8,567	18,879	391,285	811	15,763	17,012	72,904	291,677	24,064	3,193	20,951
GLADSTONE	5,279	10,485	234,577	368	10,483	10,173	44,848	173,434	14,299	1,769	12,580
GRANTS PASS	26,065	52,183	1,055,140	3,977	40,562	68,417	211,025	764,171	62,611	9,003	53,806
GRESHAM	30,156	62,800	1,380,319	1,621	59,036	59,839	268,801	1,012,202	83,537	10,390	73,462
HERMISTON	8,713	20,134	333,056	567	14,742	18,223	57,535	265,946	21,700	3,561	18,280
HILLSBORO	34,829	75,296	3,141,108	5,897	77,266	60,128	314,444	2,738,426	237,471	14,964	222,843
HOOD RIVER	6,925	14,574	305,589	1,146	11,674	13,582	55,359	232,543	19,240	2,819	16,469
JACKSONVILLE	3,008	5,864	176,919	839	5,862	9,538	34,248	133,021	11,254	991	10,274
JUNCTION CITY	4,759	9,878	203,965	542	8,529	9,316	35,312	155,158	12,772	1,609	11,192
KEIZER	13,167	28,722	622,532	1,098	26,549	29,996	112,429	459,792	37,945	5,012	33,113
KLAMATH FALLS	20,195	41,765	842,010	4,238	33,986	48,117	150,541	637,238	52,389	6,873	45,698
LA GRANDE	6,702	13,366	267,538	611	11,423	13,949	44,018	203,663	16,732	2,563	14,222
LA PINE	4,297	8,761	140,618	357	6,188	9,830	32,537	94,846	7,533	1,270	6,280
LAKE OSWEGO	20,483	39,420	2,252,909	14,887	53,099	73,963	345,009	1,830,744	159,869	8,876	151,050
LEBANON	10,627	22,865	438,132	1,513	18,599	21,319	81,077	327,613	26,831	3,951	22,953
LINCOLN CITY	3,807	6,949	141,161	376	6,005	10,830	31,464	97,246	7,900	1,183	6,752
MADRAS	3,981	8,967	155,006	365	6,214	8,069	28,538	118,092	9,609	1,552	8,088

\*Clackamas is an unincorporated area in Clackamas County.

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

**All 2005 returns**

<b>City Distribution</b>											
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	12,873	27,717	620,831	2,316	22,723	31,476	109,804	468,402	38,930	4,628	34,415
MEDFORD	35,075	69,650	1,662,109	6,457	59,851	89,902	316,273	1,237,999	103,007	12,151	91,253
MILTON FREEWATER	3,941	9,035	121,689	220	5,041	6,382	22,662	92,972	7,383	1,470	5,950
MILWAUKIE	24,904	48,749	1,134,654	2,068	52,707	55,885	208,055	832,645	68,719	8,121	60,799
MOLALLA	5,413	12,285	236,067	249	10,204	8,687	47,351	174,600	14,306	1,972	12,369
MONMOUTH	3,713	7,484	168,156	196	6,347	7,851	38,750	117,392	9,674	1,233	8,471
MYRTLE CREEK	3,713	7,820	129,878	121	5,991	6,254	22,508	97,708	7,856	1,225	6,648
NEWBERG	10,348	22,083	591,062	2,413	20,876	22,240	104,557	454,203	38,250	3,968	34,367
NEWPORT	4,595	8,622	208,136	597	8,035	13,931	36,537	154,869	12,873	1,569	11,332
NORTH BEND	6,009	11,859	253,682	2,498	10,807	15,782	42,530	191,901	15,824	1,915	13,945
ONTARIO	5,506	12,443	193,562	529	7,853	10,730	35,144	149,183	12,058	2,987	9,148
OREGON CITY	20,849	43,699	1,096,714	1,517	46,149	42,437	210,995	815,331	67,993	7,419	60,710
PENDLETON	8,205	16,672	345,041	705	15,262	26,668	54,563	254,806	20,943	3,036	17,979
PHILOMATH	3,621	7,728	182,126	514	7,599	7,223	30,936	138,950	11,580	1,318	10,291
PORTLAND	303,175	554,439	17,144,459	52,282	628,983	617,155	2,895,911	13,442,963	1,139,750	104,383	1,037,692
PRINEVILLE	7,461	15,696	334,898	691	12,523	17,020	59,136	254,665	21,082	2,585	18,548
REDMOND	12,533	26,317	539,126	1,264	21,829	27,023	110,565	392,450	32,236	4,399	27,981
ROGUE RIVER	3,099	6,156	126,543	337	5,044	8,429	33,629	82,550	6,699	930	5,784
ROSEBURG	19,559	39,267	888,260	2,727	34,883	52,538	157,347	664,257	55,022	7,065	48,081
SALEM	80,765	171,123	3,683,958	8,770	147,137	183,788	688,623	2,784,718	230,529	29,870	201,589
SANDY	6,755	14,387	315,756	422	13,792	13,240	63,872	229,998	18,962	2,417	16,600
SCAPPOOSE	4,788	9,867	242,064	259	11,058	10,090	43,934	180,595	15,009	1,626	13,412
SEASIDE	3,443	6,459	130,898	312	5,151	7,999	24,986	95,984	7,869	1,071	6,825
SHERWOOD	8,601	20,278	649,724	1,478	22,010	19,584	121,021	505,277	43,128	3,589	39,598
SILVERTON	5,785	12,401	269,313	671	10,903	12,625	48,937	202,966	16,826	2,097	14,781
SPRINGFIELD	27,837	56,118	1,036,513	1,860	46,342	42,445	189,150	771,366	62,568	9,278	53,608
ST HELENS	91	160	3,103	12	133	139	638	2,245	182	24	158
STAYTON	3,891	8,463	177,217	521	6,908	7,047	30,321	135,599	11,210	1,506	9,741
SUTHERLIN	3,555	7,452	124,896	528	5,386	8,211	24,282	89,577	7,198	1,172	6,048
SWEET HOME	4,490	9,861	166,436	416	7,093	9,217	31,228	122,067	9,874	1,549	8,356
TALENT	3,359	6,495	126,960	371	5,031	6,604	24,627	94,161	7,697	1,157	6,579
THE DALLES	7,507	15,570	291,812	745	12,089	18,145	54,418	214,620	17,501	2,704	14,857
TIGARD	25,420	52,095	1,547,239	2,798	59,772	59,351	264,661	1,180,398	99,823	8,841	91,161
TILLAMOOK	5,325	11,045	203,825	310	8,807	11,003	38,212	150,816	12,277	1,841	10,467
TROUTDALE	7,488	16,389	358,339	701	15,171	12,389	66,866	269,407	22,293	2,866	19,508
TUALATIN	11,995	24,857	777,264	1,847	27,464	20,004	128,077	616,236	52,428	4,402	48,136
WEST LINN	12,250	25,839	1,209,252	3,550	31,254	34,895	202,076	964,633	83,726	5,152	78,632
WHITE CITY	3,796	8,450	128,318	153	5,007	3,879	24,766	97,089	7,791	1,387	6,458
WILSONVILLE	8,178	16,137	551,773	2,138	19,251	26,679	93,651	424,305	36,185	2,727	33,513
WOODBURN	9,380	23,510	339,517	736	12,314	20,089	70,658	243,386	19,502	3,700	15,876



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

**All 2005 returns**

<b>City Distribution</b>													
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	22,720	2.1	44,871	84	1,945	2,133	7,930	33,473	2,761	342	2,426	5.4	7.2
ALOHA	14,005	2.2	49,238	49	2,114	1,510	8,470	37,531	3,117	360	2,768	5.6	7.4
ASHLAND	10,814	1.7	51,275	421	1,810	3,312	11,989	38,035	3,207	334	2,879	5.6	7.6
ASTORIA	6,788	1.9	41,210	96	1,817	2,541	7,366	30,385	2,497	325	2,177	5.3	7.2
BAKER CITY	4,875	2.1	35,668	152	1,538	2,586	6,795	26,447	2,145	375	1,777	5.0	6.7
BEAVERTON	60,174	2.0	53,144	111	2,169	1,652	8,710	41,373	3,476	358	3,127	5.9	7.6
BEND	42,412	1.9	56,704	309	1,932	2,384	10,367	43,569	3,683	355	3,336	5.9	7.7
BORING	6,034	2.1	60,163	138	2,176	2,817	10,982	45,295	3,822	345	3,481	5.8	7.7
BROOKINGS	5,528	1.9	41,792	97	1,629	3,276	8,426	29,628	2,438	312	2,132	5.1	7.2
CANBY	8,928	2.2	50,999	111	2,040	2,195	9,498	38,014	3,161	366	2,801	5.5	7.4
CENTRAL POINT	10,872	2.1	45,876	83	1,801	2,219	8,963	34,010	2,812	340	2,482	5.4	7.3
CLACKAMAS*	11,949	2.1	53,582	87	2,157	1,917	9,799	40,611	3,402	359	3,052	5.7	7.5
COOS BAY	10,293	2.0	38,097	134	1,619	2,444	6,582	28,354	2,314	335	1,987	5.2	7.0
CORNELIUS	5,109	2.5	40,400	37	1,582	1,277	7,553	30,689	2,493	422	2,081	5.2	6.8
CORVALLIS	25,103	1.8	52,417	193	2,008	2,847	8,008	40,434	3,410	337	3,078	5.9	7.6
COTTAGE GROVE	6,599	2.1	38,004	64	1,653	2,022	7,593	27,479	2,226	332	1,899	5.0	6.9
CRESWELL	3,733	2.1	45,277	103	1,845	1,728	8,937	33,491	2,758	413	2,353	5.2	7.0
DALLAS	7,601	2.2	42,716	84	1,871	2,500	8,435	30,713	2,509	349	2,166	5.1	7.1
EAGLE POINT	5,426	2.2	47,466	123	1,795	2,771	9,701	35,413	2,934	365	2,577	5.4	7.3
ESTACADA	4,004	2.1	47,602	52	1,873	1,973	8,965	35,785	2,972	338	2,640	5.5	7.4
EUGENE	78,814	1.8	51,537	221	1,892	2,307	8,528	40,013	3,368	340	3,037	5.9	7.6
FAIRVIEW	4,471	2.0	43,471	37	1,937	1,821	8,264	32,370	2,664	337	2,339	5.4	7.2
FLORENCE	6,116	1.8	40,764	146	1,656	4,509	9,222	26,973	2,210	289	1,925	4.7	7.1
FOREST GROVE	8,567	2.2	45,674	95	1,840	1,986	8,510	34,047	2,809	373	2,446	5.4	7.2
GLADSTONE	5,279	2.0	44,436	70	1,986	1,927	8,496	32,854	2,709	335	2,383	5.4	7.3
GRANTS PASS	26,065	2.0	40,481	153	1,556	2,625	8,096	29,318	2,402	345	2,064	5.1	7.0
GRESHAM	30,156	2.1	45,773	54	1,958	1,984	8,914	33,566	2,770	345	2,436	5.3	7.3
HERMISTON	8,713	2.3	38,225	65	1,692	2,091	6,603	30,523	2,491	409	2,098	5.5	6.9
HILLSBORO	34,829	2.2	90,187	169	2,218	1,726	9,028	78,625	6,818	430	6,398	7.1	8.1
HOOD RIVER	6,925	2.1	44,128	165	1,686	1,961	7,994	33,580	2,778	407	2,378	5.4	7.1
JACKSONVILLE	3,008	1.9	58,816	279	1,949	3,171	11,386	44,223	3,741	330	3,415	5.8	7.7
JUNCTION CITY	4,759	2.1	42,859	114	1,792	1,958	7,420	32,603	2,684	338	2,352	5.5	7.2
KEIZER	13,167	2.2	47,280	83	2,016	2,278	8,539	34,920	2,882	381	2,515	5.3	7.2
KLAMATH FALLS	20,195	2.1	41,694	210	1,683	2,383	7,454	31,554	2,594	340	2,263	5.4	7.2
LA GRANDE	6,702	2.0	39,919	91	1,704	2,081	6,568	30,388	2,497	382	2,122	5.3	7.0
LA PINE	4,297	2.0	32,725	83	1,440	2,288	7,572	22,073	1,753	296	1,461	4.5	6.6
LAKE OSWEGO	20,483	1.9	109,989	727	2,592	3,611	16,844	89,379	7,805	433	7,374	6.7	8.3
LEBANON	10,627	2.2	41,228	142	1,750	2,006	7,629	30,828	2,525	372	2,160	5.2	7.0
LINCOLN CITY	3,807	1.8	37,079	99	1,577	2,845	8,265	25,544	2,075	311	1,774	4.8	6.9
MADRAS	3,981	2.3	38,936	92	1,561	2,027	7,168	29,664	2,414	390	2,032	5.2	6.8

\*Clackamas is an unincorporated area in Clackamas County.

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

**All 2005 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	12,873	2.2	48,227	180	1,765	2,445	8,530	36,386	3,024	360	2,673	5.5	7.3
MEDFORD	35,075	2.0	47,387	184	1,706	2,563	9,017	35,296	2,937	346	2,602	5.5	7.4
MILTON FREEWATER	3,941	2.3	30,878	56	1,279	1,619	5,750	23,591	1,873	373	1,510	4.9	6.4
MILWAUKIE	24,904	2.0	45,561	83	2,116	2,244	8,354	33,434	2,759	326	2,441	5.4	7.3
MOLALLA	5,413	2.3	43,611	46	1,885	1,605	8,748	32,256	2,643	364	2,285	5.2	7.1
MONMOUTH	3,713	2.0	45,289	53	1,709	2,115	10,436	31,617	2,606	332	2,281	5.0	7.2
MYRTLE CREEK	3,713	2.1	34,979	33	1,614	1,684	6,062	26,315	2,116	330	1,791	5.1	6.8
NEWBERG	10,348	2.1	57,119	233	2,017	2,149	10,104	43,893	3,696	383	3,321	5.8	7.6
NEWPORT	4,595	1.9	45,296	130	1,749	3,032	7,952	33,704	2,802	342	2,466	5.4	7.3
NORTH BEND	6,009	2.0	42,217	416	1,799	2,626	7,078	31,936	2,633	319	2,321	5.5	7.3
ONTARIO	5,506	2.3	35,155	96	1,426	1,949	6,383	27,095	2,190	543	1,662	4.7	6.1
OREGON CITY	20,849	2.1	52,603	73	2,214	2,035	10,120	39,107	3,261	356	2,912	5.5	7.4
PENDLETON	8,205	2.0	42,053	86	1,860	3,250	6,650	31,055	2,553	370	2,191	5.2	7.1
PHILOMATH	3,621	2.1	50,297	142	2,099	1,995	8,544	38,373	3,198	364	2,842	5.7	7.4
PORTLAND	303,175	1.8	56,550	172	2,075	2,036	9,552	44,341	3,759	344	3,423	6.1	7.7
PRINEVILLE	7,461	2.1	44,887	93	1,678	2,281	7,926	34,133	2,826	346	2,486	5.5	7.3
REDMOND	12,533	2.1	43,017	101	1,742	2,156	8,822	31,313	2,572	351	2,233	5.2	7.1
ROGUE RIVER	3,099	2.0	40,833	109	1,628	2,720	10,851	26,638	2,162	300	1,866	4.6	7.0
ROSEBURG	19,559	2.0	45,414	139	1,784	2,686	8,045	33,962	2,813	361	2,458	5.4	7.2
SALEM	80,765	2.1	45,613	109	1,822	2,276	8,526	34,479	2,854	370	2,496	5.5	7.2
SANDY	6,755	2.1	46,744	63	2,042	1,960	9,456	34,049	2,807	358	2,458	5.3	7.2
SCAPPOOSE	4,788	2.1	50,557	54	2,310	2,107	9,176	37,718	3,135	340	2,801	5.5	7.4
SEASIDE	3,443	1.9	38,019	91	1,496	2,323	7,257	27,878	2,286	311	1,982	5.2	7.1
SHERWOOD	8,601	2.4	75,541	172	2,559	2,277	14,071	58,746	5,014	417	4,604	6.1	7.8
SILVERTON	5,785	2.1	46,554	116	1,885	2,182	8,459	35,085	2,909	363	2,555	5.5	7.3
SPRINGFIELD	27,837	2.0	37,235	67	1,665	1,525	6,795	27,710	2,248	333	1,926	5.2	6.9
ST HELENS	91	1.8	34,103	133	1,459	1,522	7,015	24,667	2,002	263	1,739	5.1	7.0
STAYTON	3,891	2.2	45,545	134	1,775	1,811	7,793	34,849	2,881	387	2,504	5.5	7.2
SUTHERLIN	3,555	2.1	35,133	149	1,515	2,310	6,830	25,198	2,025	330	1,701	4.8	6.8
SWEET HOME	4,490	2.2	37,068	93	1,580	2,053	6,955	27,186	2,199	345	1,861	5.0	6.8
TALENT	3,359	1.9	37,797	110	1,498	1,966	7,332	28,033	2,291	345	1,959	5.2	7.0
THE DALLES	7,507	2.1	38,872	99	1,610	2,417	7,249	28,589	2,331	360	1,979	5.1	6.9
TIGARD	25,420	2.0	60,867	110	2,351	2,335	10,412	46,436	3,927	348	3,586	5.9	7.7
TILLAMOOK	5,325	2.1	38,277	58	1,654	2,066	7,176	28,322	2,306	346	1,966	5.1	6.9
TROUTDALE	7,488	2.2	47,855	94	2,026	1,655	8,930	35,979	2,977	383	2,605	5.4	7.2
TUALATIN	11,995	2.1	64,799	154	2,290	1,668	10,678	51,374	4,371	367	4,013	6.2	7.8
WEST LINN	12,250	2.1	98,715	290	2,551	2,849	16,496	78,746	6,835	421	6,419	6.5	8.2
WHITE CITY	3,796	2.2	33,803	40	1,319	1,022	6,524	25,577	2,052	365	1,701	5.0	6.7
WILSONVILLE	8,178	2.0	67,471	262	2,354	3,262	11,452	51,884	4,425	334	4,098	6.1	7.9
WOODBURN	9,380	2.5	36,196	78	1,313	2,142	7,533	25,947	2,079	395	1,693	4.7	6.5

## **IV. Appendices**



## APPENDIX A

### OREGON PERSONAL INCOME BRACKETS AND TAX RATES, 1930 TO 2005

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
2005	< 2,650	2,650 - 6,650	> 6,650	< 5,300	5,300 - 13,300	> 13,300

\* 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 2005

## 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		
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
2005	< 7,300	7,300 - 29,700	29,700 - 71,950	71,950 - 150,150	150,150 - 326,450	> 326,450

## Joint

	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6
	15.0%	28.0%	33.0%	Worksheet *		
< 30,950	30,950 - 74,850	74,850 - 155,320	> 155,320			
< 32,450	32,450 - 78,400	78,400 - 162,770	> 162,770			
	15.0%	28.0%	31.0%			
< 34,000	34,000 - 82,150	> 82,150				
< 35,800	35,800 - 86,500	> 86,500				
	15.0%	28.0%	31.0%	36.0%	39.6%	
< 36,900	36,900 - 89,150	89,150 - 140,000	140,000 - 250,000	> 250,000		
< 38,000	38,000 - 91,850	91,850 - 140,000	140,000 - 250,000	> 250,000		
< 39,000	39,000 - 94,250	94,250 - 143,600	143,600 - 256,500	> 256,500		
< 40,100	40,100 - 96,900	96,900 - 147,700	147,700 - 263,750	> 263,750		
< 41,200	41,200 - 99,600	99,600 - 151,750	151,750 - 271,050	> 271,050		
< 42,350	42,350 - 102,300	102,300 - 155,950	155,950 - 278,450	> 278,450		
< 43,050	43,050 - 104,050	104,050 - 158,550	158,550 - 283,150	> 283,150		
< 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%	
< 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%
< 12,000	12,000 - 48,700	48,700 - 112,850	112,850 - 171,950	171,950 - 307,050	> 307,050	
	10.0%	15.0%	25.0%	28.0%	33.0%	35.0%
< 14,000	14,000 - 56,800	56,800 - 114,650	114,650 - 174,700	174,700 - 311,950	> 311,950	
< 14,300	14,300 - 58,100	58,100 - 117,250	117,250 - 178,650	178,650 - 319,100	> 319,100	
< 14,600	14,600 - 59,400	59,400 - 119,950	119,950 - 182,800	182,800 - 326,450	> 326,450	

## 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		
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 - 67,325	67,325 - 87,350	87,350 - 155,975	> 155,975
2004	< 7,150	7,150 - 29,050	29,050 - 68,625	68,625 - 89,325	89,325 - 159,550	> 159,550
2005	< 7,300	7,300 - 29,700	29,700 - 69,975	69,975 - 91,400	91,400 - 163,225	> 163,225

## Head of Household

	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6
	15.0%	28.0%	33.0%	Worksheet *		
< 24,850	24,850 - 64,200	64,200 - 128,810	> 128,810			
< 26,050	26,050 - 67,200	67,200 - 134,930	> 134,930			
	15.0%	28.0%	31.0%			
< 27,300	27,300 - 70,450	> 70,450				
< 28,750	28,750 - 74,150	> 74,150				
	15.0%	28.0%	31.0%	36.0%	39.6%	
< 29,600	29,600 - 76,400	76,400 - 127,500	127,500 - 250,000	> 250,000		
< 30,500	30,500 - 78,700	78,700 - 127,500	127,500 - 250,000	> 250,000		
< 31,250	31,250 - 80,750	80,750 - 130,800	130,800 - 256,500	> 256,500		
< 32,150	32,150 - 83,050	83,050 - 134,500	134,500 - 263,750	> 263,750		
< 33,050	33,050 - 85,350	85,350 - 138,200	138,200 - 271,050	> 271,050		
< 33,950	33,950 - 87,700	87,700 - 142,000	142,000 - 278,450	> 278,450		
< 34,550	34,550 - 89,150	89,150 - 144,400	144,400 - 283,150	> 283,150		
< 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%	
< 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%
< 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%
< 10,000	10,000 - 38,050	38,050 - 98,250	98,250 - 159,100	159,100 - 311,950	> 311,950	
< 10,000	10,000 - 38,900	38,900 - 100,500	100,500 - 162,700	162,700 - 319,100	> 319,100	
< 10,450	10,450 - 39,800	39,800 - 102,800	102,800 - 166,450	166,450 - 326,450	> 326,450	

\* 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 2005)

#### Personal Exemption Deductions 1930 to 1982

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

#### Personal Exemption Credits 1983 to 2005

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
2005	\$154

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 2005)

#### 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
2005	\$3,200	\$145,950	\$218,950	\$109,475	\$182,450

#### 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
2005	\$5,000	\$10,000	\$5,000	\$7,300	\$145,950	\$72,975



## 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 12 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 Income Kicker History</b>					
Biennium	Year*	Surplus/ Shortfall (\$ Million)	Credit or Refund*		
			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	-1249.5	None	---	---
2003-05	2005	-401.3	None	---	---

\* Prior to 1995, the kicker was returned to taxpayers via a credit on the tax return, so "Year" corresponds to the tax year. Since 1995, refund checks have been mailed directly to taxpayers. In these cases, "Year" reflects the year when the kicker was distributed.



# Appendix F

## Tax Law Changes 1980 to 2005

This appendix is a synopsis of tax law changes from 1980 to 2005. 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 unsaleable 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).

Riparian land credit (passed in 2001 session) became effective.

### **Tax Year 2005**

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

Katrina Emergency Tax Relief Act (KETRA) of 2005, providing tax relief for persons affected by Hurricane Katrina, was passed. Major provisions of KETRA that automatically flow through from the federal return to the Oregon return are for charitable gifts, donations, and relief efforts by individuals and businesses to victims of Katrina.

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

- Oregon reconnected to the IRS Code as of December 31, 2004 and provisions of the Military Family Tax Relief Act now flow through to Oregon. Under this act, mem-

bers of the Oregon National Guard called to active duty under Title 10 may be eligible for an active duty pay subtraction, retroactive to TY 2001.

- The federal tax subtraction was increased to \$4,500 (\$2,250 if married filing separately).
- Dependent care assistance credit was extended to December 31, 2016.

- Oregon adoption credit expired December 31, 2005.
- Two new credits became effective:
  - Film production development contribution credit
  - Diesel engine replacement credit.



# Appendix G

## Methodology

Information presented in this publication comes primarily from Oregon tax returns filed for tax year 2005 that were received by the Department of Revenue (DOR) during the 2006 calendar year. Amended returns, a small number of manually processed returns and returns received after 2006 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 for the purpose of this report and are not connected with other DOR business. 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.)
- To determine counties and cities accurately address standardization software is 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 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 percentage change between the first and last years, and then annualized. For summaries associated with claims of

certain adjustments, additions, subtractions, or credits, zeros in the data are excluded when calculating means (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 2005 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, 2005, to June 30, 2007, is referred to as the 2005–2007 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 \$154 credit for each exemption claimed on a 2005 return. This replaced a \$1,000 exemption deduction 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 qualifying adoption expenses, up to a maximum of \$10,630, for an eligible child.

**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 \$4,500 per return (\$2,250 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. It was fixed at this level for consecutive tax years.

**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. It was fixed at this level for consecutive tax years.

**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.

**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.

