

**Oregon**  
**Personal Income**  
**Tax Annual**  
**Statistics**  
Tax Year 1998

**Oregon**  
Department  
of Revenue

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# Oregon Personal Income Tax Annual Statistics

## Tax Year 1998

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**Compiled by**  
**Research Section**  
**Oregon Department of Revenue**  
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# Introduction and Highlights

The personal income tax is the State of Oregon's largest source of revenue, accounting for nearly 85 percent of General Fund revenues in fiscal year 1997–98, and over 80 percent in each fiscal year since 1988–89. Because it is the State's dominant revenue source, information about personal income tax is important in making accurate revenue forecasts and in assessing the revenue impacts of tax law changes.

This edition of *Oregon Personal Income Tax Annual Statistics* provides consistent data, historical documentation, and descriptive information for businesses, forecasters, government officials, and the general public regarding the personal income tax in Oregon. The report presents personal income tax statistics for tax year 1998 and historical tables and graphs comparing the 1998 data to previous years. Information from all 1998 income tax returns received by the Department of Revenue in the 1999 calendar year is included in the report.

## Highlights

- The Oregon Department of Revenue received 1.59 million 1998 personal income tax returns during calendar year 1998, a 1.6 percent increase from the prior year.
- Personal income tax revenue from 1998 returns totaled \$3.4 billion, slightly less than from 1997 returns, because of surplus refunds of 4.6 percent of 1998 tax liability. Without the surplus refund of \$164.2 million, 1998 personal income tax revenue would have been up 4.5 percent over 1997.
- The total adjusted gross income (AGI) of 1998 Oregon filers rose to \$62.1 billion, up 5.1 percent from 1997. For full-year residents, AGI increased 5.5 percent to \$57.8 billion.
- Capital gains was the fastest growing component of income, with an increase of 15.0 percent over 1997. Pension income grew 11.2 percent, and wage and salary income grew 5.9 percent.
- The total 1998 tax liability of full-year resident filers was \$3.2 billion, approximately the same as in 1997. The average tax liability was \$2,276, down slightly from \$2,305 in 1997. The slight decrease is due to the 1998 surplus refund that averaged \$109 for full-year resident filers.
- The average AGI of full-year resident filers rose 3.9 percent to \$41,219. Over the same period the Consumer Price Index, the most commonly-used measure of inflation, rose 1.9 percent, so average incomes rose faster than inflation.
- 5.9 percent of full-year Oregon resident filers had an AGI of \$100,000 or more, and those taxpayers paid 39.9 percent of 1998 Oregon tax.
- Among full-year resident filers, 68.4 percent received tax refunds averaging \$546, while 26.6 percent owed additional tax when filing their returns, an average of \$892. The remaining 5.0 percent of filers had a zero balance.

## Oregon Personal Income Tax Selected Variables, 1997 and 1998

(Dollars in millions except where indicated)

	1997	1998	% Chg
<b>Number of Returns</b>	<b>1,563,139</b>	<b>1,587,399</b>	<b>1.6%</b>
Full-Year	1,381,479	1,403,128	1.6%
Part-Year & Nonresident	181,660	184,271	1.4%
<b>Adjusted Gross Income</b>	<b>\$59,077</b>	<b>\$62,086</b>	<b>5.1%</b>
Full-Year	\$54,821	\$57,836	5.5%
Part-Year & Nonresident	\$4,280	\$4,249	-0.7%
<b>Taxable Income</b>	<b>\$46,527</b>	<b>\$48,549</b>	<b>4.3%</b>
Full-Year	\$42,959	\$44,979	4.7%
Part-Year & Nonresident	\$3,567	\$3,571	0.1%
<b>Surplus Refunds</b>	<b>\$0</b>	<b>\$164</b>	<b>100.0%</b>
Full-Year	\$0	\$153	100.0%
Part-Year & Nonresident	\$0	\$11	100.0%
<b>Tax Due</b>	<b>\$3,436</b>	<b>\$3,428</b>	<b>-0.2%</b>
Full-Year	\$3,185	\$3,193	0.3%
Part-Year & Nonresident	\$252	\$235	-6.7%
<b>Avg. AGI (dollars)</b>	<b>\$37,794</b>	<b>\$39,112</b>	<b>3.5%</b>
Full-Year	\$39,683	\$41,219	3.9%
Part-Year & Nonresident	\$23,432	\$23,061	-1.6%
<b>Avg. Tax Due (dollars)</b>	<b>\$2,198</b>	<b>\$2,160</b>	<b>-1.8%</b>
Full-Year	\$2,305	\$2,276	-1.3%
Part-Year & Nonresident	\$1,386	\$1,275	-8.0%
<b>Effective Tax Rate*</b>	<b>5.8%</b>	<b>5.5%</b>	<b>-5.1%</b>
Full-Year	5.8%	5.5%	-5.0%
Part-Year & Nonresident	5.9%	5.5%	-6.0%
<b>Personal Income</b>	<b>\$77,579</b>	<b>\$81,310</b>	<b>4.8%</b>

\* Tax due divided by adjusted gross income

# Guide to Using the Data

## Adjusted Gross Income

Oregon personal income tax is tied to federal adjusted gross income (AGI), which equals federally taxable gross income minus federal adjustments such as IRA contributions, moving expenses, and forfeited interest. Gross taxable income does not include welfare payments, gifts and bequests, nontaxable interest, or the federally nontaxable portion of Social Security.

For full-year residents, Oregon AGI is the same as federal AGI. The adjusted gross income of part-year residents and nonresidents reported in this publication includes only the Oregon portion of their income. For example, a return reporting federal AGI of \$100,000 and Oregon AGI of \$5,000 would appear in the \$4,000–\$6,000 AGI category in the tables.

## Report Organization

The report consists of seven sections and three appendices. Section 1 contains historical tables and graphs comparing 1998 personal income tax data to previous years. The tables use nominal dollars (not adjusted for inflation).

Section 2 provides a summary of personal income tax law effective in 1998 along with the 1998 tax rate charts. A flowchart of the components of Oregon personal income taxes follows Section 2.

Sections 3 through 7 contain 1998 detailed tables in the following order: all returns filed; full-year resident, part-year resident, and nonresident returns; all returns by county; and returns for individual counties and other states. In the county tables, the county is assigned based on the address on the tax return. Except for the four aggregate county tables in section 6, where each row contains data for one county, the rows in the detailed tables each present data for one AGI level.

The tables are based on information reported on tax returns. The number of tax returns in an AGI group or a county isn't identical to the number of households. In some cases, no one in a household may be required to file a tax return. In other cases, more than one person in the same household may file a tax return.

The tables for all returns in section 3 of this report include information for full-year residents, part-

year residents, and nonresidents. Only the Oregon portion of the income of part-year residents and nonresidents is taken into account in determining their AGI level. Because the tables for all returns contain within one AGI level a mix of returns with a wide range of total income, the full-year resident tables represent the strongest base for statistical inference. A larger selection of tables with more detailed information is provided for full-year resident returns, including tables by tax status (taxable or nontaxable), deduction type (standard or itemized), filing status (single, joint, head of household, or married filing separately), and family size. Family size is based on the number of exemptions on the tax return, excluding disability exemptions. Zero exemption returns are those filed by persons who can be claimed as dependents by another taxpayer, usually a parent.

## Detailed Tables

The publication provides multiple tables with the same letter designation, each containing the same data elements for all or a subset of the returns. For example, there are many tables designated "Table A," each for a different set of returns. In tables A and B, "Tax After Credits" is tax after subtracting credits but before subtracting surplus refund, while "Tax Due" is tax liability after subtracting both credits and surplus refund (in years where there is no surplus refund, only the "Tax Due" column appears).

Tables D, E, and F report more detailed information for full-year returns than for part-year resident and nonresident returns, due to data availability. The components of adjusted gross income are reported in Tables D and E for full-year residents, but only total Oregon income and adjustments are reported for part-year resident and nonresident returns. The same is true of the additions and subtractions in table F.

In the reports for 1995 through 1998, Table I contains distributions of returns reporting additional standard deductions for age 65 or over or for blindness **only for standard deduction returns**. In the reports for 1994 and earlier, Table I included **all** returns that indicated age 65 or over or blindness.

## Appendices

The appendices contain a synopsis of significant tax law changes from 1980 to 1998, tables of tax rates, personal exemption deductions and credits over the years, and a glossary of terms used in this report.

# Section 1: Historical Trends

This section presents data for the 1998 tax year and previous years for comparison purposes. In making year-to-year comparisons, tax law changes should be taken into account. Appendix I provides a synopsis of tax law changes affecting tax years 1980 through 1998.

## Total Oregon Tax Revenue and Adjusted Gross Income

For the 1998 tax year, Oregon personal income tax revenue was \$8 million (0.2 percent) lower than in 1997. Without the \$164.2 million surplus refund returned to taxpayers, 1998 personal income tax revenue would have been \$56.1 million (4.5 percent) higher than 1997.

Exhibit 1 shows a history of Oregon personal income tax revenue from 1984 to 1998. Over that period, revenues have grown every year except 1985, 1987, 1996, and 1998, although growth rates have varied dramatically from year to year. Tax rate reductions as well as surplus refunds contributed to the decline in revenues in 1985 and 1987. In 1985 a 0.8 percent surcharge that was imposed in 1982 was eliminated. In 1987 rates were further reduced by 1.0 percentage point and the number of tax brackets was reduced from seven to three. The large surplus refund in 1996 and the smaller surplus refund in 1998 alone were responsible for the decline in personal income tax revenue from the prior year's level.

Much of the volatility in growth rates is attributable to the "two percent kicker" law, passed in 1979. (Please refer to Appendix I.) Surplus refunds for the 1985, 1987 and 1989 biennia were returned to personal income taxpayers through tax credits on the tax return for the second year of the biennium. For the 1991 tax year, a credit of approximately 10 percent would have returned about \$200 million to taxpayers, but the legislature suspended the credit for that year. Personal income tax revenue for the 1991–93 biennium was lower than was forecast for the biennium, so the kicker was not triggered.

The 1995 Legislature changed the law governing the method of returning unanticipated surplus revenue to personal income taxpayers. Instead of credits on their 1995, 1997, and 1999 tax returns, taxpayers entitled to a surplus refund received direct payments in 1994, 1996, and 1998 based on their tax liability in that year.

Exhibit 1 shows total personal income tax revenue from 1984 to 1998. As shown by the last two columns of Exhibit 1, in the absence of the two percent kicker, Oregon would have experienced a much less volatile revenue stream from the personal income tax. The final column shows revenue growth in the absence of the kicker. Revenue grew relatively slowly in 1990 and 1991 after very rapid growth in 1988 and 1989. The slowing of revenue growth was a consequence of the sluggish growth in employment and incomes in 1990 and 1991. In 1992, growth accelerated to 9.8 percent over the prior year and remained strong in 1993, with revenue growing 9.4 percent. Growth slowed to 7.2 percent in 1994, then accelerated to 9.3 percent in 1995, 10.6 percent in 1996, and 13.1 percent in 1997. In 1998, revenue growth slowed to 4.5 percent, the lowest since 1987.

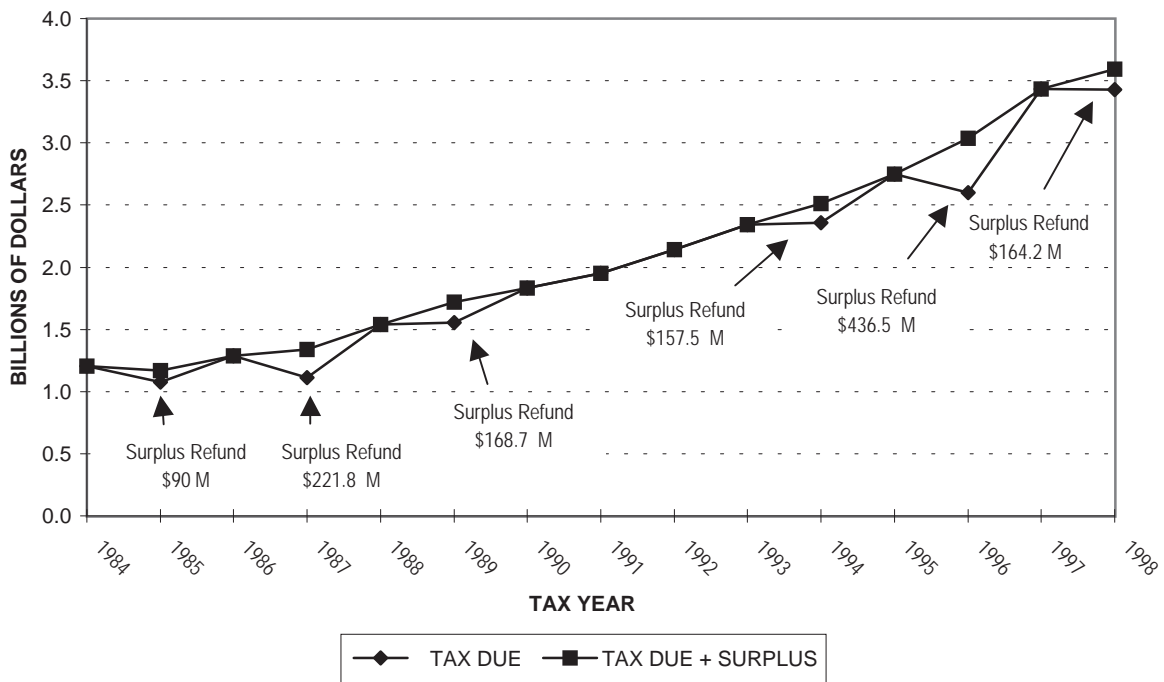
Exhibit 2 shows that the pattern of adjusted gross income growth is similar to that of revenue growth. After rapid growth in the mid to late 1980s, growth slowed in the early 1990s, falling sharply from 8.2 percent in 1990 to 3.8 percent in 1991. The rate of growth jumped back up to 7.7 percent in 1992, slowed slightly to 7.5 percent in 1993, and to 6.2 percent in 1994. Starting in 1995, adjusted gross income again grew rapidly, increasing by 8.9 percent in 1995, 9.7 percent in 1996, and 11.7 percent in 1997. In 1998, growth slowed to 5.1 percent, the lowest since 1991.

## Personal Income Tax Information and Economic Indicators

Exhibit 3 presents Oregon personal income tax information and selected economic and demographic indicators from 1988 to 1998. This information is useful in relating changes in economic activity to changes in revenue.

Oregon's population, as estimated by the Center for Population Research and Census at Portland State University, grew 1.6 percent in 1998, the same as in 1995 and 1996, after slowing in 1997 to 1.1 percent. About 70 percent of the population growth resulted from migration into Oregon. Between 1997 and 1998, the number of Oregon tax returns filed increased 1.6 percent, as did the number of full-year returns. The number of part-year and nonresident returns grew by 1.4 percent. Nonagricultural employment grew by 1.7 percent in 1998, down from the 3.5 percent increase in 1997. The adjusted gross income of full-year Oregon filers grew by 5.5 percent in 1998, just half the 11.0 percent growth that occurred in 1997.

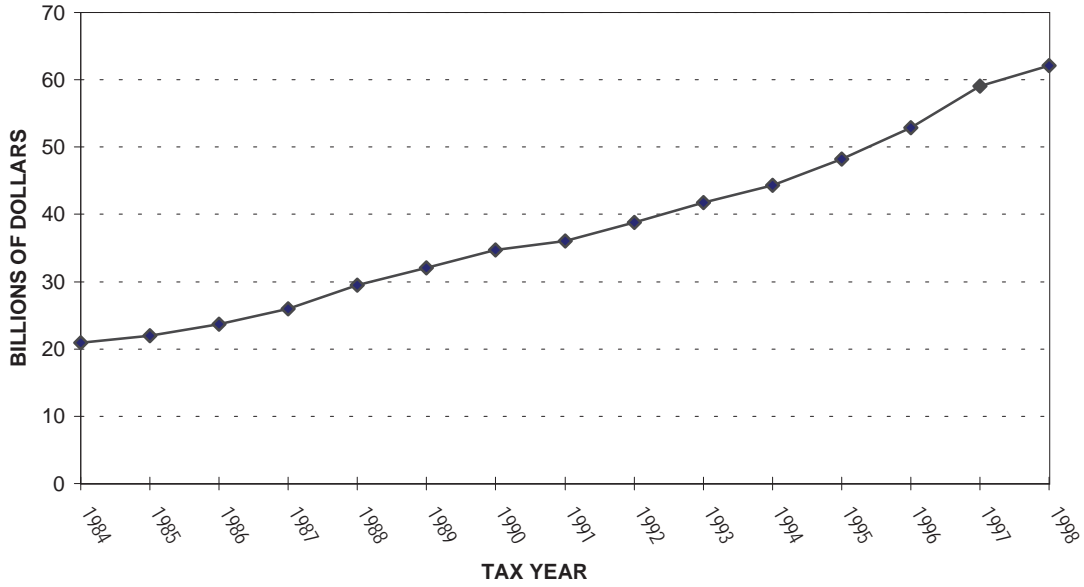
**EXHIBIT 1  
PERSONAL INCOME TAX REVENUE  
BEFORE AND AFTER SURPLUS REFUND\***



Tax Year	Total Tax Due (\$000)	Percent Change	Surplus Refund* (\$000)	Surplus Refund Percentage	Before Surplus Refund (\$000)	Percent Change
1984	1,204,360	9.3%	NA	NA	1,204,360	9.3%
1985	1,078,151	-10.5%	90,013	7.7%	1,168,164	-3.0%
1986	1,287,536	19.4%	NA	NA	1,287,536	10.2%
1987	1,114,519	-13.4%	221,824	16.6%	1,336,343	3.8%
1988	1,539,349	38.1%	NA	NA	1,539,349	15.2%
1989	1,552,999	0.9%	168,726	9.8%	1,721,725	11.8%
1990	1,831,472	17.9%	NA	NA	1,831,472	6.4%
1991	1,950,232	6.5%	NA	NA	1,950,232	6.5%
1992	2,142,329	9.8%	NA	NA	2,142,329	9.8%
1993	2,344,233	9.4%	NA	NA	2,344,233	9.4%
1994	2,356,720	0.5%	157,466	6.27%	2,514,185	7.2%
1995	2,747,261	16.6%	NA	NA	2,747,261	9.3%
1996	2,601,625	-5.3%	436,468	14.37%	3,038,093	10.6%
1997	3,436,272	32.1%	NA	NA	3,436,272	13.1%
1998	3,428,221	-0.2%	164,161	4.57%	3,592,381	4.5%

\* Prior to 1994, the surplus refund represents the two percent kicker claimed as a credit by taxpayers. Since 1994, the surplus refund represents the two percent kicker refunded to taxpayers in the subsequent year.

**EXHIBIT 2**  
**TOTAL ADJUSTED GROSS INCOME**  
**ALL RETURNS 1984 TO 1998**



Tax Year	Adjusted Gross Income (\$000)	Percent Change
1984	20,901,802	7.5%
1985	22,016,229	5.3%
1986	23,634,636	7.4%
1987	25,981,140	9.9%
1988	29,468,040	13.4%
1989	32,076,903	8.9%
1990	34,702,435	8.2%
1991	36,031,094	3.8%
1992	38,816,694	7.7%
1993	41,708,590	7.5%
1994	44,295,925	6.2%
1995	48,231,919	8.9%
1996	52,890,405 *	9.7%
1997	59,077,357	11.7%
1998	62,085,616	5.1%

\* 1996 adjusted gross income has been revised from the amount reported in the 1996 report.

**EXHIBIT 3. OREGON PERSONAL INCOME TAX INFORMATION AND SELECTED ECONOMIC INDICATORS, 1988-1998**  
(ANNUAL LEVELS AND PERCENTAGE CHANGE FROM PRECEDING YEAR)

Year	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
Total Returns	1,219,529 5.5	1,271,045 4.2	1,304,122 2.6	1,323,687 1.5	1,352,559 2.2	1,381,832 2.2	1,420,871 2.8	1,467,014 3.2	1,519,984 3.6	1,563,139 2.8	1,587,399 1.6
Full-Year Returns:	1,104,981 5.2	1,146,127 3.7	1,176,920 2.7	1,194,895 1.5	1,211,927 1.4	1,235,970 2.0	1,267,485 2.5	1,302,656 2.8	1,345,533 3.3	1,381,479 2.7	1,403,128 1.6
* Total AGI (millions)	27,740 12.5	30,292 9.2	32,597 7.6	34,047 4.4	36,526 7.3	39,184 7.3	41,545 6.0	45,113 8.6	49,368 *** 9.4	54,821 11.0	57,836 5.5
* Total Tax Due (thousands)	1,452,119 37.7	1,461,188 0.6	1,719,739 17.7	1,835,046 6.7	2,013,765 9.7	2,203,542 9.4	2,207,612 0.2	2,569,222 16.4	2,425,176 (5.6)	3,184,501 31.3	3,193,353 0.3
* Average AGI (dollars)	25,105 6.9	26,430 5.3	27,697 4.8	28,494 2.9	30,139 5.8	31,703 5.2	32,777 3.4	34,632 5.7	36,690 *** 5.9	39,683 8.2	41,219 3.9
* Average Tax Due (dollars)	1,314 30.9	1,275 -3.0	1,461 14.6	1,536 5.1	1,662 8.2	1,783 7.3	1,742 -2.3	1,972 13.2	1,802 (8.6)	2,305 27.9	2,276 (1.3)
* Average Refund (dollars)	265 -48.5	333 25.7	313 -6.0	315 0.6	339 7.6	369 8.8	385 4.3	406 5.5	445 9.6	476 7.0	546 14.7
Personal Income (millions)	41,978 8.8	45,729 8.9	49,805 8.9	52,230 4.9	55,550 6.4	59,234 6.6	63,309 6.9	67,908 7.3	73,156 7.7	77,579 6.0	81,310 4.8
Oregon Tax Due as a Percent of Personal Income **	3.7%	3.4%	3.7%	3.7%	3.9%	4.0%	3.7%	4.0%	3.6%	4.4%	4.2%
Wage & Salary Income (millions)	23,494 9.5	25,479 8.4	27,706 8.7	28,975 4.6	30,967 6.9	32,776 6.0	35,226 7.5	38,148 8.3	41,467 8.7	44,970 8.4	47,590 5.8
Portland CPI (1982-84=100)	114.8 3.5	120.5 5.0	127.4 5.7	133.8 5.1	139.9 4.5	144.7 3.5	148.9 2.9	153.2 2.9	158.6 3.5	164.1 3.4	167.1 1.9
Nonag. Employment (thousands)	1,155.8 5.1	1,209.2 4.6	1,244.6 3.5	1,244.7 0.0	1,267.4 1.8	1,308.3 3.2	1,362.9 4.2	1,418.3 4.1	1,474.7 4.0	1,526.4 3.5	1,551.7 1.7
Population (thousands)	2,741 1.9	2,791 1.8	2,842 2.3	2,930 2.6	2,979 1.7	3,038 2.0	3,082 1.4	3,132 1.6	3,181 1.6	3,217 1.1	3,268 1.6
Unemployment Rate (%)	5.8	5.7	5.5	6.0	7.5	7.3	5.5	4.8	5.9	5.8	5.6

\* Full-Year Returns

\*\* All Returns

\*\*\* 1996 adjusted gross income has been revised from the amount reported in the 1996 report.



## Distributions by Adjusted Gross Income Level

Exhibit 4 presents average tax due and effective tax rates by adjusted gross income level from 1988 to 1998 for full-year resident filers. Tax due is the amount of tax liability after subtracting credits and surplus refunds. The effective tax rate is tax due as a percent of adjusted gross income.

Starting in 1993, Oregon indexed its income tax brackets to inflation to prevent taxpayers from being forced into higher brackets simply by inflation. The effect of this change has been to reduce or eliminate the growth in the effective tax rate. Due to the surplus refund, the 1998 average tax due and effective tax rates were lower in all positive income levels than for 1997.

Exhibit 5 illustrates that the distributions of number of full-year returns and tax due shifted into higher income categories between 1997 and 1998, continuing a trend seen throughout the 1980s and 1990s as prices and incomes increased. The percentage of tax liability was less in 1998 than in 1997 for each positive income category under \$60,000, and higher for each of the two highest income categories. Just 5.9 percent of full-year returns reported adjusted gross income of \$100,000 or more, but these taxpayers incurred 39.9 percent of the total tax liability. An additional 12.8 percent of the 1998 full-year returns reported income of between \$60,000 and \$100,000 and paid 23.9 percent of the 1998 taxes.

As shown in Exhibit 6, the share of AGI reported on full-year returns fell at low and middle income levels, and rose at income levels above \$60,000. In 1998, filers in the top two categories reported total positive adjusted gross income of \$31.7 billion, or 54.5 percent of total positive AGI, up from \$29.1 billion (52.5 percent) in 1997. Filers in the \$100,000 and over income category reported \$18.2 billion, while those in the \$60,000 to \$100,000 category reported \$13.5 billion.

## Sources of Income

Exhibit 7 displays sources of income and adjustments to income reported on full-year returns for tax years 1988 to 1998. Adjustments are items listed on federal Forms 1040 and 1040A that are subtracted from total income to compute adjusted gross income. Tables D1 through D10 and E1 through E3 in Section 4 provide more detailed breakdowns of income sources and adjustments by adjusted gross income levels.

Wages, salaries, and tips are the primary sources of income for Oregon taxpayers, comprising 65.8 percent of adjusted gross income in 1998. This share has fallen substantially from its 1988 level of 71.1 percent. The declining share of adjusted gross income coming from wages and salaries is due to much slower growth in wage and salary income than in income from property sales (capital gains) and from pensions.

## Part-Year Residents

Oregon's population has grown rapidly in recent years. According to the Center for Population Research and Census at Portland State University, Oregon had a net in-migration of roughly 35,800 people each year from 1990 to 1998. This high level of in-migration has resulted from an expanding economy that has attracted people to Oregon. In contrast, during the slow economic growth of the early to mid-1980s, net migration to Oregon was negative.

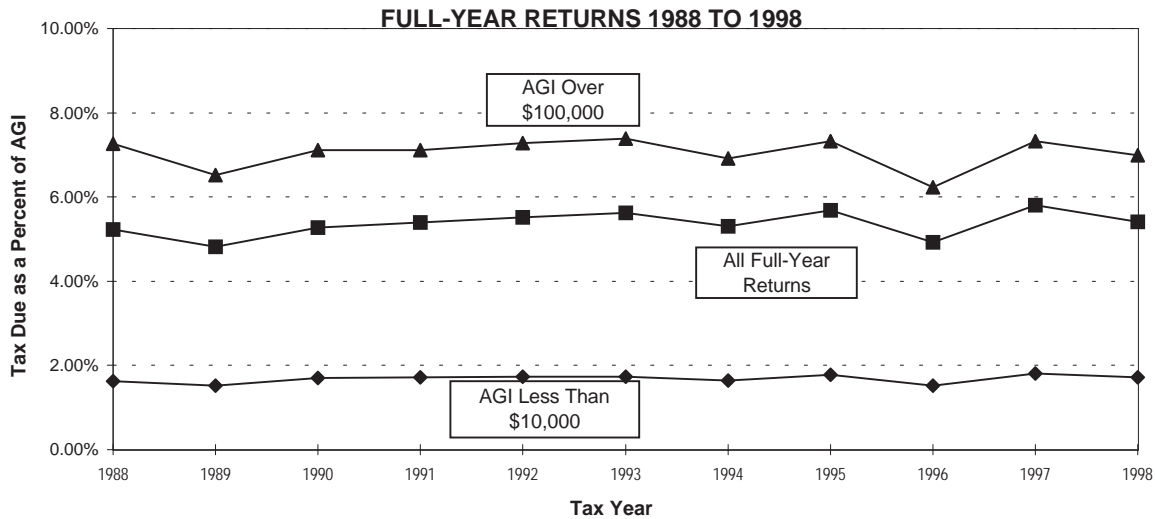
Exhibits 8, 9, and 10 give information about part-year residents entering or leaving Oregon based on the addresses on their Oregon tax returns. Exhibit 8 shows the total number of taxpayer households moving to and from Oregon in selected years from 1980 through 1998. During the recession of the early 1980s, more taxpayers left Oregon than entered the state. In 1980, the net out-migration was slightly over 300, increasing to almost 4,000 in 1981 and 5,750 in 1982. Beginning in 1985, the trend reversed, and about 450 more households moved into Oregon than left the state. In 1995, the net number of households moving to Oregon exceeded 13,000, then fell to about 7,900 in 1997 and 6,900 in 1998.

Exhibit 9 shows the number and percent of in-migrants by county of destination. In 1998, as in previous years, in-migrants were drawn to counties roughly in proportion to existing county populations. The three counties comprising the Portland metropolitan area, Multnomah, Washington, and Clackamas, have over 40 percent of the state's population and attracted 50 percent of the in-migrants. An additional 9.3 percent chose Lane county as their destination.

Exhibit 10 shows the number of income tax filers moving from Oregon in selected years from 1980 to 1998 by state of destination. Taxpayers moved from Oregon in 1998 to all 49 other states; Washington, D.C.; Guam; Puerto Rico; the Virgin Islands; and to other countries. The most frequent destinations were the nearby states of Washington, California, and Idaho, which attracted 51.5 percent of all out-migrants. Arizona was also a popular destination, attracting 5.4 percent of out-migrants.

Section 5 contains tables providing detailed information for part-year and nonresident filers.

**EXHIBIT 4  
EFFECTIVE TAX RATES**



**Average Tax Due:**

AGI Level (\$000)	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
Negative	6	10	12	20	9	6	26	11	9	15	8
0 - 10	81	76	85	87	88	88	83	90	77	92	88
10 - 20	526	478	523	519	514	509	477	510	435	488	455
20 - 30	1,130	1,030	1,111	1,128	1,134	1,132	1,064	1,133	968	1,112	1,043
30 - 40	1,755	1,611	1,734	1,774	1,777	1,775	1,667	1,762	1,495	1,740	1,631
40 - 50	2,435	2,232	2,391	2,461	2,465	2,466	2,312	2,438	2,063	2,386	2,224
50 - 60	3,170	2,895	3,103	3,193	3,194	3,199	2,978	3,130	2,650	3,059	2,839
60 - 100	4,590	4,185	4,508	4,588	4,630	4,675	4,355	4,606	3,918	4,536	4,259
100+	14,606	12,858	13,936	13,441	14,239	15,498	14,417	15,382	13,509	16,214	15,373
All Returns	1,314	1,275	1,461	1,536	1,662	1,783	1,742	1,972	1,802	2,305	2,276

**Effective Tax Rate (Tax Due as a Percent of Adjusted Gross Income):**

AGI Level (\$000)	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
Negative	-0.01 %	-0.03 %	-0.03 %	-0.05 %	-0.02 %	-0.01 %	-0.06 %	-0.03 %	-0.02 %	-0.03 %	-0.02
0 - 10	1.63	1.52	1.70	1.72	1.74	1.73	1.64	1.78	1.52	1.81	1.72
10 - 20	3.57	3.24	3.55	3.52	3.49	3.46	3.24	3.45	2.94	3.29	3.06
20 - 30	4.57	4.17	4.50	4.57	4.59	4.58	4.31	4.59	3.91	4.50	4.21
30 - 40	5.06	4.64	4.99	5.10	5.10	5.10	4.79	5.06	4.30	5.00	4.69
40 - 50	5.47	5.00	5.36	5.51	5.52	5.52	5.17	5.45	4.61	5.33	4.97
50 - 60	5.82	5.31	5.69	5.85	5.85	5.86	5.45	5.72	4.84	5.58	5.27
60 - 100	6.27	5.70	6.14	6.24	6.28	6.32	5.87	6.18	5.24	6.04	5.66
100+	7.26	6.52	7.11	7.11	7.28	7.38	6.91	7.32	6.24	7.33	6.99
All Returns	5.23 %	4.82 %	5.27 %	5.39 %	5.51 %	5.62 %	5.31 %	5.69 %	4.91 %	5.81 %	5.52

Note: 1996 adjusted gross income has been revised from the amount report in the 1996 report.



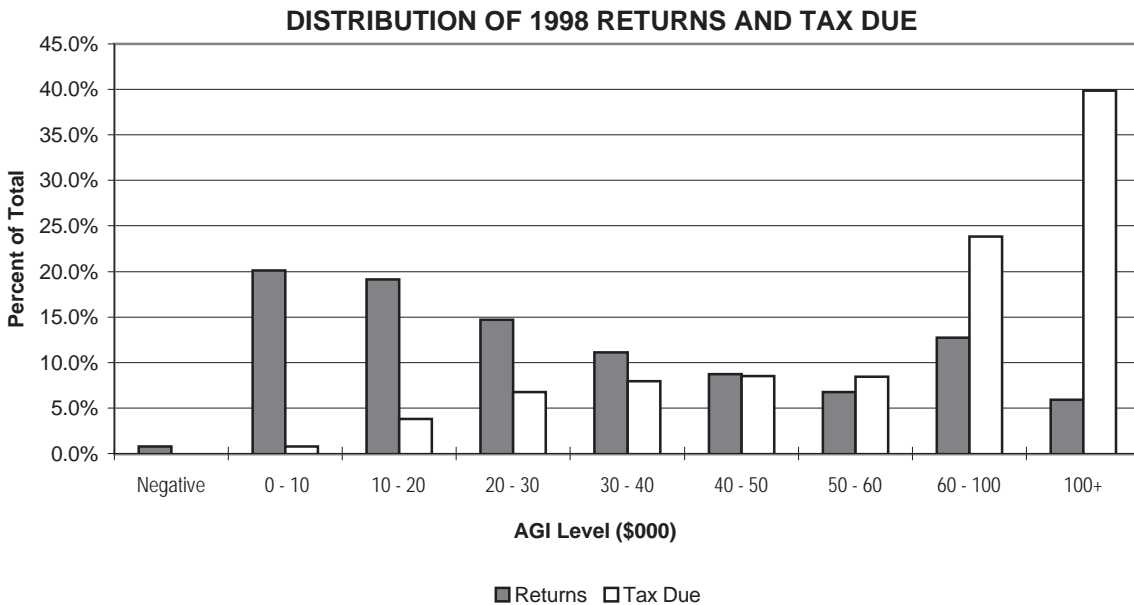
## EXHIBIT 5. DISTRIBUTION OF NUMBER OF FILERS AND TAX DUE BY AGI LEVEL FULL-YEAR RETURNS 1988 TO 1998

### Percentage Distribution of Number of Full-Year Returns:

AGI Level (\$000)	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
Negative	0.8 %	0.7 %	0.7 %	0.8 %	0.7 %	0.7 %	0.7 %	0.8 %	0.8 %	0.8 %	0.8 %
0 - 10	30.4	28.9	27.6	26.4	25.3	24.8	24.3	23.2	22.5	21.1	20.1
10 - 20	22.8	22.7	22.4	22.3	22.0	21.8	21.4	21.0	20.3	19.6	19.1
20 - 30	16.4	16.1	16.0	15.9	15.7	15.4	15.2	15.1	14.9	14.8	14.7
30 - 40	11.7	11.8	11.7	11.7	11.6	11.4	11.3	11.2	11.1	11.0	11.1
40 - 50	7.4	7.8	8.1	8.4	8.6	8.6	8.5	8.6	8.6	8.6	8.7
50 - 60	4.3	4.6	5.0	5.3	5.7	5.9	6.1	6.4	6.5	6.7	6.8
60 - 100	4.6	5.3	6.1	6.8	7.7	8.3	9.1	9.9	10.8	12.1	12.8
100+	1.7	2.0	2.2	2.4	2.8	3.1	3.4	4.0	4.5	5.4	5.9
All Returns	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %

### Percentage Distribution of Tax Due:

AGI Level (\$000)	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
Negative	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0 - 10	1.9	1.7	1.6	1.5	1.3	1.2	1.2	1.1	1.0	0.8	0.8
10 - 20	9.1	8.5	8.0	7.6	6.8	6.2	5.9	5.4	4.9	4.1	3.8
20 - 30	14.1	13.0	12.2	11.7	10.7	9.8	9.3	8.7	8.0	7.1	6.7
30 - 40	15.6	14.9	13.9	13.6	12.4	11.4	10.8	10.0	9.2	8.3	8.0
40 - 50	13.7	13.6	13.3	13.4	12.7	11.9	11.3	10.6	9.8	8.9	8.5
50 - 60	10.3	10.5	10.7	11.1	11.0	10.6	10.4	10.1	9.6	8.9	8.5
60 - 100	16.2	17.5	18.9	20.4	21.4	21.7	22.7	23.2	23.5	23.7	23.9
100+	19.2	20.2	21.4	20.9	23.7	27.2	28.5	31.0	34.0	38.1	39.9
All Returns	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %



**EXHIBIT 6. DISTRIBUTION OF POSITIVE ADJUSTED GROSS INCOME BY AGI LEVEL**  
**FULL-YEAR RETURNS 1988 TO 1998**

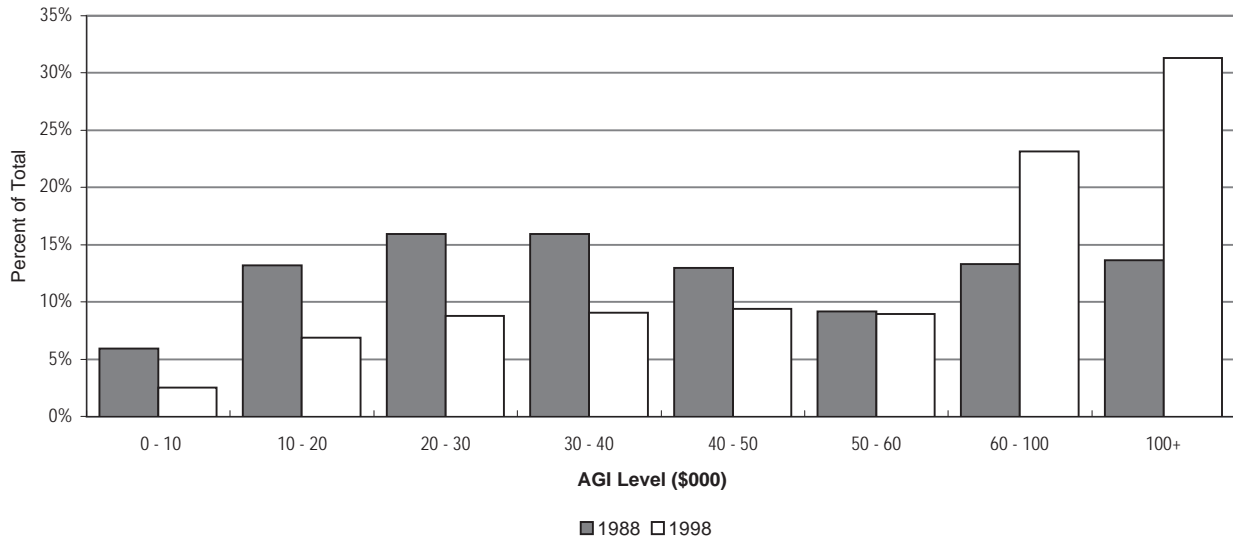
**Distribution of Positive Adjusted Gross Income (\$ millions):**

AGI Level (\$000)	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
0 - 10	1,665	1,652	1,630	1,595	1,558	1,558	1,561	1,529	1,527	1,485	1,447
10 - 20	3,704	3,830	3,889	3,933	3,934	3,960	3,998	4,037	4,048	4,012	3,994
20 - 30	4,473	4,573	4,651	4,678	4,685	4,699	4,753	4,854	4,960	5,055	5,097
30 - 40	4,473	4,704	4,802	4,881	4,872	4,908	4,968	5,059	5,186	5,284	5,284
40 - 50	3,640	3,974	4,261	4,460	4,640	4,757	4,838	5,010	5,177	5,321	5,467
50 - 60	2,570	2,893	3,237	3,484	3,777	3,985	4,222	4,534	4,796	5,055	5,211
60 - 100	3,746	4,482	5,305	5,990	6,871	7,566	8,524	9,636	10,889	12,513	13,469
100+	3,835	4,520	5,165	5,387	6,552	8,130	9,109	10,866	13,211	16,546	18,224
<b>Total</b>	<b>28,106</b>	<b>30,627</b>	<b>32,940</b>	<b>34,407</b>	<b>36,890</b>	<b>39,563</b>	<b>41,975</b>	<b>45,524</b>	<b>49,794</b>	<b>55,271</b>	<b>58,192</b>

**Percentage Distribution of Positive Adjusted Gross Income:**

AGI Level (\$000)	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
0 - 10	5.9 %	5.4 %	4.9 %	4.6 %	4.2 %	3.9 %	3.7 %	3.4 %	3.1 %	2.7 %	2.5 %
10 - 20	13.2	12.5	11.8	11.4	10.7	10.0	9.5	8.9	8.1	7.3	6.9
20 - 30	15.9	14.9	14.1	13.6	12.7	11.9	11.3	10.7	10.0	9.1	8.8
30 - 40	15.9	15.4	14.6	14.2	13.2	12.4	11.8	11.1	10.4	9.6	9.1
40 - 50	12.9	13.0	12.9	13.0	12.6	12.0	11.5	11.0	10.4	9.6	9.4
50 - 60	9.1	9.4	9.8	10.1	10.2	10.1	10.1	10.0	9.6	9.1	9.0
60 - 100	13.3	14.6	16.1	17.4	18.6	19.1	20.3	21.2	21.9	22.6	23.1
100+	13.6	14.8	15.7	15.7	17.8	20.5	21.7	23.9	26.5	29.9	31.3
<b>Total</b>	<b>100.0 %</b>	<b>100.0 %</b>	<b>100.0 %</b>	<b>100.0 %</b>	<b>100.0 %</b>	<b>100.0 %</b>	<b>100.0 %</b>	<b>100.0 %</b>	<b>100.0 %</b>	<b>100.0 %</b>	<b>100.0 %</b>

**DISTRIBUTION OF POSITIVE ADJUSTED GROSS INCOME**  
**1988 and 1998**



**EXHIBIT 7. SOURCES OF ADJUSTED GROSS INCOME  
FULL-YEAR RETURNS 1988 THROUGH 1998**

Source of Income (millions of dollars)	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	Change: 1997 to 1998	
												Amount	%
Wages, Salaries, Tips	19,720	21,300	22,993	24,195	25,867	27,317	29,004	31,036	33,546	35,958	38,072	2,114	5.9
Taxable Dividends & Interest	2,502	2,862	3,023	2,891	2,547	2,450	2,418	2,923	3,142	3,299	3,336	38	1.1
Net Business Income	1,414	1,600	1,764	1,788	1,993	2,094	2,197	2,264	2,345 **	2,416	2,448	32	1.3
Property Sales (Capital Gains)	1,018	1,224	1,183	1,172	1,450	2,109	1,970	2,178	2,913	4,127	4,747	620	15.0
Taxable Pensions	1,720	1,906	2,164	2,444	2,654	2,863	3,223	3,585	3,944	4,666	5,190	524	11.2
Rent, Partnership, S-Corp	800	953	1,095	1,171	1,510	1,949	2,221	2,313	2,591	2,887	2,853	-34	-1.2
Net Farm Income	-55	-55	-67	-91	-92	-133	-159	-174	-173	-180	-199	-20	10.9
Other Income	939	797	877	927	1,063	1,031	1,173	1,527	1,625	2,257	2,039	-219	-9.7
* Adjustments	-319	-294	-434	-450	-464	-497	-502	-540	-566	-609	-649	-40	6.6
Total Adjusted Gross Income	27,740	30,292	32,597	34,048	36,527	39,184	41,545	45,113	49,368 **	54,821	57,836	3,015	5.5

Composition (%)	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	Change: 1997 to 1998	
												Amount	%
Wages, Salaries, Tips	71.1%	70.3%	70.5%	71.1%	70.8%	69.7%	69.8%	68.8%	68.0%	65.6%	65.8%	0.24	
Taxable Dividends & Interest	9.0%	9.4%	9.3%	8.5%	7.0%	6.3%	5.8%	6.5%	6.4%	6.0%	5.8%	-0.25	
Net Business Income	5.1%	5.3%	5.4%	5.3%	5.5%	5.3%	5.3%	5.0%	4.7%	4.4%	4.2%	-0.17	
Property Sales (Capital Gains)	3.7%	4.0%	3.6%	3.4%	4.0%	5.4%	4.7%	4.8%	5.9%	7.5%	8.2%	0.68	
Taxable Pensions	6.2%	6.3%	6.6%	7.2%	7.3%	7.3%	7.8%	7.9%	8.0%	8.5%	9.0%	0.46	
Rent, Partnership, S-Corp	2.9%	3.1%	3.4%	3.4%	4.1%	5.0%	5.3%	5.1%	5.2%	5.3%	4.9%	-0.33	
Net Farm Income	-0.2%	-0.2%	-0.2%	-0.3%	-0.3%	-0.3%	-0.4%	-0.4%	-0.3%	-0.3%	-0.3%	-0.02	
Other Income	3.4%	2.6%	2.7%	2.7%	2.9%	2.6%	2.8%	3.4%	3.3%	4.1%	3.5%	-0.59	
* Adjustments	-1.1%	-1.0%	-1.3%	-1.3%	-1.3%	-1.3%	-1.2%	-1.2%	-1.1%	-1.1%	-1.1%	-0.01	
Total AGI	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		

\* Adjustments to total income from federal Form 1040 or 1040A which are subtracted from income to compute adjusted gross income (AGI).

\*\* 1996 business income and adjusted gross income have been revised from the amounts reported in the 1996 report.

**EXHIBIT 8: TAXPAYERS MOVING TO AND FROM OREGON  
NUMBER OF PART-YEAR TAX RETURNS FILED IN SELECTED YEARS**

	1980	1985	1990	1995	1996	1997	1998
Taxpayers Moving to Oregon	27,005	11,064	34,769	38,619	39,845	39,559	38,915
Taxpayers Moving from Oregon	27,331	10,616	21,101	25,482	28,715	31,685	32,068
<b>Net</b>	<b>-326</b>	<b>448</b>	<b>13,668</b>	<b>13,137</b>	<b>11,130</b>	<b>7,874</b>	<b>6,847</b>

**NUMBER OF PART-YEAR TAX RETURNS FILED**

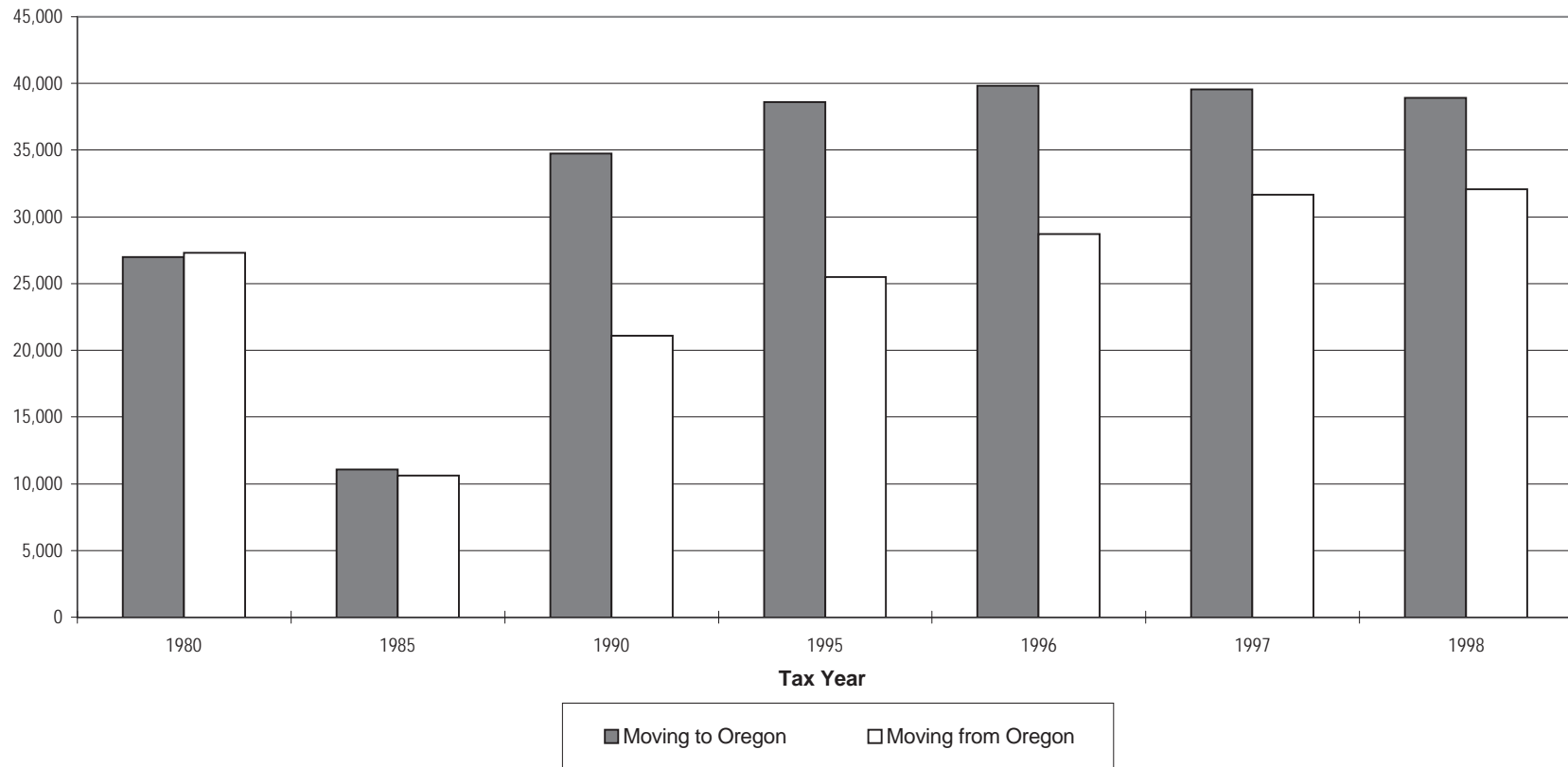


EXHIBIT 9: NUMBER OF INCOME TAX FILERS MOVING TO OREGON, BY COUNTY OF DESTINATION

COUNTY	1980		1985		1990		1995		1996		1997		1998		1998 COUNTY SHARE OF STATE POPULATION
	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	
BAKER	149	0.6%	50	0.5%	146	0.4%	161	0.4%	163	0.4%	160	0.4%	154	0.4%	0.5%
BENTON	910	3.4%	337	3.0%	992	2.9%	1,108	2.9%	1,111	2.8%	1,000	2.5%	876	2.3%	2.3%
CLACKAMAS	1,991	7.4%	855	7.7%	3,306	9.5%	3,701	9.6%	3,910	9.8%	3,522	8.9%	3,580	9.2%	9.9%
CLATSOP	268	1.0%	156	1.4%	338	1.0%	353	0.9%	376	0.9%	347	0.9%	367	0.9%	1.1%
COLUMBIA	279	1.0%	87	0.8%	311	0.9%	342	0.9%	343	0.9%	362	0.9%	318	0.8%	1.3%
COOS	476	1.8%	148	1.3%	602	1.7%	513	1.3%	454	1.1%	566	1.4%	507	1.3%	1.9%
CROOK	88	0.3%	37	0.3%	125	0.4%	130	0.3%	129	0.3%	114	0.3%	110	0.3%	0.5%
CURRY	234	0.9%	74	0.7%	376	1.1%	298	0.8%	305	0.8%	274	0.7%	332	0.9%	0.7%
DESCHUTES	764	2.8%	314	2.8%	1,455	4.2%	1,566	4.1%	1,568	3.9%	1,666	4.2%	1,808	4.6%	3.2%
DOUGLAS	826	3.1%	266	2.4%	910	2.6%	902	2.3%	872	2.2%	882	2.2%	887	2.3%	3.1%
GILLIAM	21	0.1%	4	0.0%	13	0.0%	22	0.1%	20	0.1%	11	0.0%	11	0.0%	0.1%
GRANT	69	0.3%	26	0.2%	89	0.3%	57	0.1%	50	0.1%	61	0.2%	72	0.2%	0.2%
HARNEY	70	0.3%	23	0.2%	71	0.2%	62	0.2%	65	0.2%	87	0.2%	100	0.3%	0.2%
HOOD RIVER	164	0.6%	50	0.5%	229	0.7%	254	0.7%	228	0.6%	248	0.6%	226	0.6%	0.6%
JACKSON	1,625	6.0%	515	4.7%	2,060	5.9%	2,145	5.6%	2,030	5.1%	2,159	5.5%	2,219	5.7%	5.3%
JEFFERSON	92	0.3%	28	0.3%	88	0.3%	114	0.3%	98	0.2%	84	0.2%	93	0.2%	0.5%
JOSEPHINE	826	3.1%	219	2.0%	973	2.8%	783	2.0%	825	2.1%	746	1.9%	843	2.2%	2.2%
KLAMATH	620	2.3%	167	1.5%	672	1.9%	677	1.8%	695	1.7%	665	1.7%	656	1.7%	1.9%
LAKE	116	0.4%	31	0.3%	83	0.2%	71	0.2%	54	0.1%	61	0.2%	90	0.2%	0.2%
LANE	2,812	10.4%	1,197	10.8%	3,325	9.6%	3,534	9.2%	3,773	9.5%	3,594	9.1%	3,601	9.3%	9.6%
LINCOLN	380	1.4%	164	1.5%	530	1.5%	593	1.5%	633	1.6%	524	1.3%	507	1.3%	1.3%
LINN	574	2.1%	218	2.0%	778	2.2%	807	2.1%	853	2.1%	753	1.9%	703	1.8%	3.1%
MALHEUR	331	1.2%	124	1.1%	371	1.1%	274	0.7%	306	0.8%	316	0.8%	298	0.8%	0.9%
MARION	1,764	6.5%	729	6.6%	2,281	6.6%	2,177	5.6%	2,184	5.5%	2,154	5.4%	2,013	5.2%	8.3%
MORROW	80	0.3%	25	0.2%	83	0.2%	81	0.2%	51	0.1%	81	0.2%	118	0.3%	0.3%
MULTNOMAH	5,651	20.9%	2,895	26.2%	6,976	20.1%	9,137	23.7%	9,638	24.2%	9,685	24.5%	9,524	24.5%	19.6%
POLK	352	1.3%	132	1.2%	446	1.3%	429	1.1%	452	1.1%	462	1.2%	438	1.1%	1.8%
SHERMAN	20	0.1%	2	0.0%	22	0.1%	10	0.0%	16	0.0%	15	0.0%	17	0.0%	0.1%
TILLAMOOK	164	0.6%	64	0.6%	203	0.6%	207	0.5%	247	0.6%	211	0.5%	204	0.5%	0.7%
UMATILLA	706	2.6%	222	2.0%	593	1.7%	643	1.7%	583	1.5%	682	1.7%	793	2.0%	2.1%
UNION	236	0.9%	74	0.7%	254	0.7%	202	0.5%	211	0.5%	231	0.6%	236	0.6%	0.7%
WALLOWA	62	0.2%	16	0.1%	75	0.2%	72	0.2%	57	0.1%	56	0.1%	56	0.1%	0.2%
WASCO	210	0.8%	61	0.6%	220	0.6%	183	0.5%	170	0.4%	203	0.5%	190	0.5%	0.7%
WASHINGTON	3,644	13.5%	1,554	14.0%	5,153	14.8%	6,334	16.4%	6,696	16.8%	6,860	17.3%	6,335	16.3%	12.2%
WHEELER	10	0.0%	5	0.0%	6	0.0%	17	0.0%	9	0.0%	7	0.0%	9	0.0%	0.0%
YAMHILL	421	1.6%	195	1.8%	614	1.8%	660	1.7%	670	1.7%	710	1.8%	624	1.6%	2.5%
TOTAL	27,005	100.0%	11,064	100.0%	34,769	100.0%	38,619	100.0%	39,845	100.0%	39,559	100.0%	38,915	100.0%	100.0%

**EXHIBIT 10: NUMBER OF INCOME TAX FILERS MOVING FROM OREGON, BY DESTINATION**

STATE	1980		1985		1990		1995		1996		1997		1998	
	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL
ALABAMA	88	0.3%	29	0.3%	68	0.3%	72	0.3%	73	0.3%	93	0.3%	104	0.3%
ALASKA	615	2.3%	241	2.3%	480	2.3%	413	1.6%	434	1.5%	437	1.4%	413	1.3%
ARIZONA	812	3.0%	447	4.2%	793	3.8%	1,316	5.2%	1,429	5.0%	1,773	5.6%	1,731	5.4%
ARKANSAS	102	0.4%	29	0.3%	88	0.4%	102	0.4%	151	0.5%	125	0.4%	145	0.5%
CALIFORNIA	6,544	23.9%	3,115	29.3%	4,417	20.9%	4,816	18.9%	5,889	20.5%	6,987	22.1%	6,743	21.0%
COLORADO	718	2.6%	305	2.9%	656	3.1%	921	3.6%	1,025	3.6%	1,132	3.6%	1,379	4.3%
CONNECTICUT	88	0.3%	26	0.2%	59	0.3%	101	0.4%	101	0.4%	148	0.5%	131	0.4%
DELAWARE	14	0.1%	6	0.1%	10	0.0%	13	0.1%	14	0.0%	24	0.1%	18	0.1%
FLORIDA	277	1.0%	118	1.1%	301	1.4%	408	1.6%	420	1.5%	571	1.8%	568	1.8%
GEORGIA	138	0.5%	57	0.5%	127	0.6%	223	0.9%	277	1.0%	282	0.9%	342	1.1%
HAWAII	227	0.8%	133	1.3%	223	1.1%	194	0.8%	217	0.8%	268	0.8%	263	0.8%
IDAHO	1,703	6.2%	487	4.6%	1,265	6.0%	1,489	5.8%	1,586	5.5%	1,679	5.3%	1,684	5.3%
ILLINOIS	285	1.0%	136	1.3%	291	1.4%	408	1.6%	413	1.4%	400	1.3%	485	1.5%
INDIANA	132	0.5%	42	0.4%	138	0.7%	193	0.8%	182	0.6%	209	0.7%	228	0.7%
IOWA	146	0.5%	54	0.5%	126	0.6%	178	0.7%	175	0.6%	190	0.6%	188	0.6%
KANSAS	178	0.7%	56	0.5%	117	0.6%	153	0.6%	182	0.6%	162	0.5%	163	0.5%
KENTUCKY	53	0.2%	20	0.2%	63	0.3%	106	0.4%	104	0.4%	107	0.3%	104	0.3%
LOUISIANA	122	0.4%	31	0.3%	71	0.3%	89	0.3%	89	0.3%	86	0.3%	116	0.4%
MAINE	41	0.2%	17	0.2%	31	0.1%	53	0.2%	63	0.2%	79	0.2%	82	0.3%
MARYLAND	111	0.4%	58	0.5%	99	0.5%	140	0.5%	151	0.5%	168	0.5%	189	0.6%
MASSACHUSETTS	175	0.6%	92	0.9%	96	0.5%	244	1.0%	281	1.0%	340	1.1%	305	1.0%
MICHIGAN	239	0.9%	96	0.9%	182	0.9%	292	1.1%	287	1.0%	323	1.0%	340	1.1%
MINNESOTA	363	1.3%	127	1.2%	263	1.2%	324	1.3%	373	1.3%	434	1.4%	473	1.5%
MISSISSIPPI	39	0.1%	19	0.2%	29	0.1%	53	0.2%	59	0.2%	54	0.2%	45	0.1%
MISSOURI	266	1.0%	85	0.8%	208	1.0%	289	1.1%	287	1.0%	315	1.0%	311	1.0%
MONTANA	531	1.9%	149	1.4%	487	2.3%	621	2.4%	593	2.1%	566	1.8%	640	2.0%
NEBRASKA	156	0.6%	41	0.4%	99	0.5%	128	0.5%	144	0.5%	162	0.5%	136	0.4%
NEVADA	595	2.2%	211	2.0%	577	2.7%	689	2.7%	800	2.8%	883	2.8%	807	2.5%
NEW HAMPSHIRE	47	0.2%	10	0.1%	30	0.1%	61	0.2%	40	0.1%	62	0.2%	69	0.2%
NEW JERSEY	113	0.4%	36	0.3%	76	0.4%	114	0.4%	118	0.4%	172	0.5%	178	0.6%
NEW MEXICO	184	0.7%	88	0.8%	176	0.8%	330	1.3%	234	0.8%	279	0.9%	255	0.8%
NEW YORK	329	1.2%	160	1.5%	258	1.2%	364	1.4%	380	1.3%	436	1.4%	508	1.6%
NORTH CAROLINA	131	0.5%	67	0.6%	132	0.6%	218	0.9%	256	0.9%	291	0.9%	331	1.0%
NORTH DAKOTA	131	0.5%	28	0.3%	54	0.3%	65	0.3%	84	0.3%	86	0.3%	77	0.2%
OHIO	197	0.7%	71	0.7%	189	0.9%	222	0.9%	270	0.9%	341	1.1%	342	1.1%
OKLAHOMA	255	0.9%	63	0.6%	134	0.6%	206	0.8%	224	0.8%	216	0.7%	212	0.7%
PENNSYLVANIA	151	0.6%	71	0.7%	135	0.6%	185	0.7%	247	0.9%	228	0.7%	256	0.8%
RHODE ISLAND	24	0.1%	5	0.0%	7	0.0%	12	0.0%	18	0.1%	24	0.1%	36	0.1%
SOUTH CAROLINA	61	0.2%	23	0.2%	57	0.3%	71	0.3%	81	0.3%	89	0.3%	109	0.3%
SOUTH DAKOTA	67	0.2%	27	0.3%	61	0.3%	87	0.3%	62	0.2%	85	0.3%	95	0.3%
TENNESSEE	90	0.3%	30	0.3%	83	0.4%	148	0.6%	156	0.5%	213	0.7%	201	0.6%
TEXAS	678	2.5%	295	2.8%	560	2.7%	740	2.9%	818	2.8%	1,023	3.2%	1,082	3.4%
UTAH	424	1.6%	170	1.6%	436	2.1%	611	2.4%	623	2.2%	733	2.3%	739	2.3%
VERMONT	33	0.1%	16	0.2%	23	0.1%	48	0.2%	59	0.2%	55	0.2%	82	0.3%
VIRGINIA	252	0.9%	102	1.0%	171	0.8%	204	0.8%	277	1.0%	313	1.0%	338	1.1%
WASHINGTON	8,519	31.2%	2,908	27.4%	6,576	31.2%	7,026	27.6%	8,139	28.3%	8,131	25.7%	8,081	25.2%
WEST VIRGINIA	21	0.1%	10	0.1%	31	0.1%	32	0.1%	41	0.1%	26	0.1%	38	0.1%
WISCONSIN	230	0.8%	70	0.7%	180	0.9%	246	1.0%	238	0.8%	239	0.8%	274	0.9%
WYOMING	198	0.7%	44	0.4%	137	0.6%	136	0.5%	118	0.4%	164	0.5%	177	0.6%
WASHINGTON, D.C.	43	0.2%	22	0.2%	29	0.1%	41	0.2%	42	0.1%	61	0.2%	63	0.2%
GUAM, P.R., V.I.	15	0.1%	6	0.1%	19	0.1%	16	0.1%	10	0.0%	19	0.1%	24	0.1%
OUTSIDE U.S.	380	1.4%	67	0.6%	183	0.9%	271	1.1%	381	1.3%	402	1.3%	368	1.1%
TOTAL	27,331	100.0%	10,616	100.0%	21,101	100.0%	25,482	100.0%	28,715	100.0%	31,685	100.0%	32,068	100.0%

## County Data

Because the characteristics of taxpayers vary by geographic area within the state, breakdowns of tax return information by county can provide useful information. Exhibit 11 shows a breakdown of the number of returns, total AGI, and total tax due by county, and the percent change from 1997 to 1998. Exhibits 12 and 13 are maps showing averages of AGI and tax due for all returns in each county, and Exhibit 14 shows effective tax rates by county. Exhibit 15 compares the mean and median AGI in each county.

The county is assigned based on the address on the tax return.

The three counties forming the Portland metropolitan area—Multnomah, Washington, and Clackamas—filed 39.8 percent of the tax returns, reporting 47.9 percent of the AGI and 50.2 percent of the total tax due. The remainder of the Willamette Valley, comprised of Lane, Linn, Benton, Polk, Marion, and Yamhill counties, accounts for an additional 24 percent of returns filed, 23.1 percent of AGI, and 22.4 percent of tax due.

The fastest growing counties in 1998 were Morrow with 5.8 percent increase, Deschutes with 5.7 percent increase, and Harney with 3.7 percent increase in returns filed. Deschutes county had the greatest percent increase in AGI, 14.1 percent, followed by Jackson county with 11.2 percent increase. Other counties with an increase of 8.0 or greater in AGI were Yamhill (9.6 percent), Jefferson (9.3 percent), Washington (8.7 percent), and Morrow and Polk counties each with an 8.0 percent increase.

Due to the surplus refund, the personal income tax liability decreased for 75 percent of the counties. For Jefferson, Deschutes, Jackson, and Wheeler counties, however, 1998 tax due increased by 10.9 percent, 9.3 percent, 8.9 percent and 8.3 percent respectively over their 1997 tax liability.

The map in Exhibit 12 shows that the counties with the highest average adjusted gross incomes are Benton and Deschutes counties and the three counties that comprise the Portland metropolitan area. Washington County reported AGI averaging over \$53,000. Clackamas Counties reported AGI averaging over \$49,000. Benton and Multnomah counties had AGI averaging over \$42,500 and Deschutes County over \$40,500.

The map in Exhibit 13 shows that Washington and Clackamas counties had the highest average tax due, almost \$3,200 in Washington and \$2,840 in Clackamas county. Both Multnomah and Benton counties had an average tax due of over \$2,400.

The map in Exhibit 14 shows effective tax rates—tax due divided by AGI—for each county. Washington County's effective tax rate was 6.0 percent, followed by Clackamas, Multnomah and Benton counties with 5.7 percent.

Exhibit 15 provides a contrast between the **mean** AGI and the **median** AGI in each county. The mean is calculated by taking the total AGI in the county and dividing it by the number of returns. The mean is the measure that is most commonly referred to as the "average."

The median income, in contrast, is the income of the "middle" return. The middle return is found by arranging all the returns in the county from the lowest to the highest AGI, then taking the one in the middle.

Both the mean and the median can be useful indicators of "average" income, but in cases where there are tax returns with very high incomes, the mean will be higher than the median, and the median will probably be a better measure of the circumstance of the "typical" filer. As Exhibit 15 shows, the mean income is higher than the median income in all of Oregon's 36 counties.

Sections 6 and 7 provide more detailed county-level information for all returns.

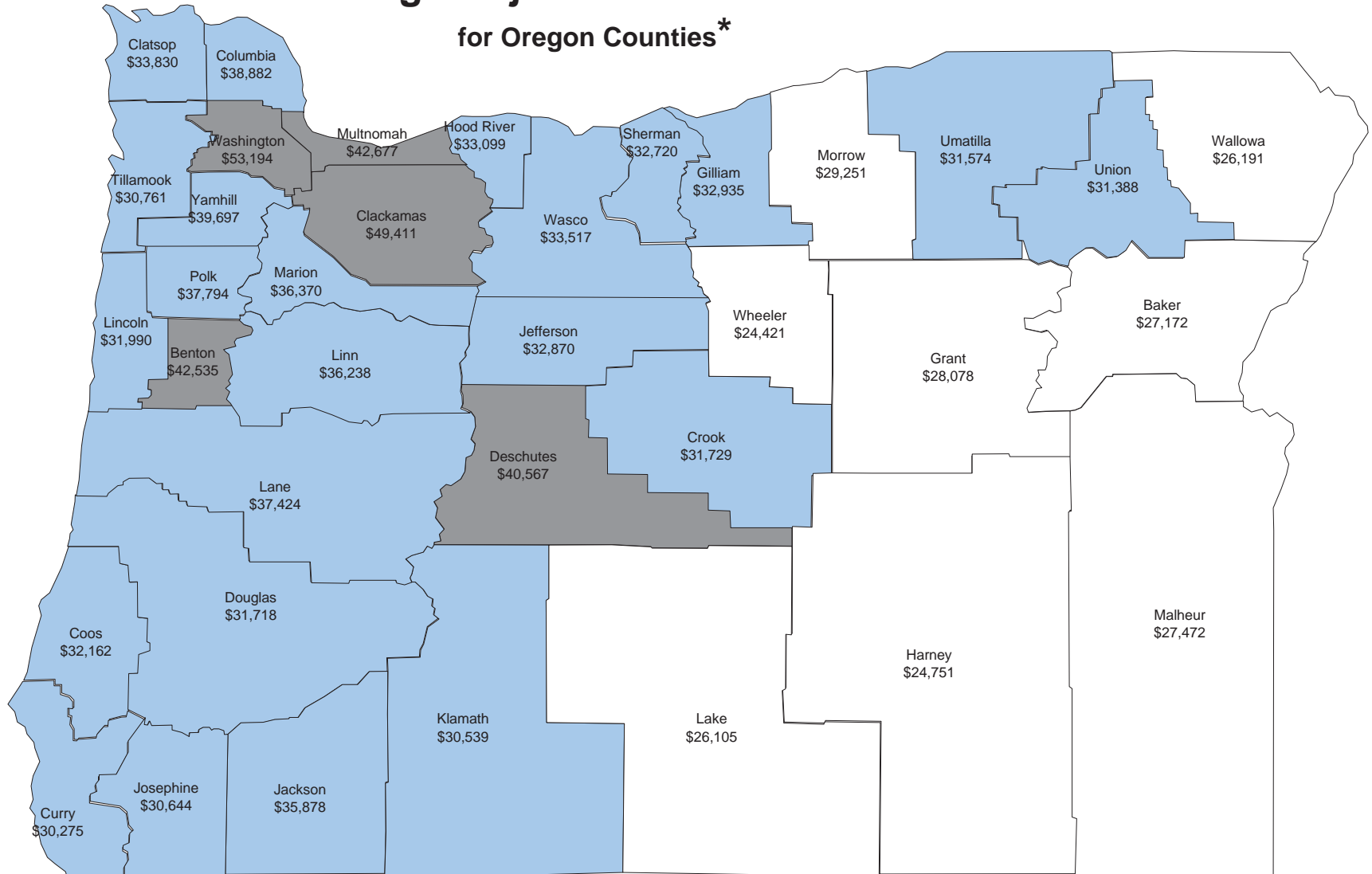
**EXHIBIT 11. DISTRIBUTION OF RETURNS, AGI, AND TAX DUE BY COUNTY  
ALL 1998 RETURNS**

County or Area	All 1998 Returns						% Change 1997 to 1998		
	Number of Returns #	Share	Adjusted Gross Income (\$000)	Share	Total Tax Due (\$000)	Share	No. of Returns	Total AGI	Total Tax Due
Baker	6,647	0.4%	180,614	0.3%	8,904	0.3%	-0.2%	2.1%	-3.1%
Benton	30,166	1.9%	1,283,120	2.1%	73,162	2.1%	-0.7%	0.8%	-5.6%
Clackamas	153,076	9.6%	7,563,623	12.2%	434,425	12.7%	0.8%	3.1%	-2.4%
Clatsop	14,111	0.9%	477,375	0.8%	24,333	0.7%	-0.5%	5.3%	-0.4%
Columbia	18,245	1.1%	709,405	1.1%	38,231	1.1%	1.5%	3.7%	-1.8%
Coos	23,770	1.5%	764,487	1.2%	39,464	1.2%	-1.3%	3.0%	-2.2%
Crook	6,895	0.4%	218,771	0.4%	11,331	0.3%	2.2%	-5.1%	-16.6%
Curry	8,975	0.6%	271,720	0.4%	12,963	0.4%	0.9%	5.4%	-1.5%
Deschutes	50,047	3.2%	2,030,242	3.3%	110,367	3.2%	5.7%	14.1%	9.3%
Douglas	40,198	2.5%	1,274,994	2.1%	64,395	1.9%	0.2%	3.4%	-2.1%
Gilliam	858	0.1%	28,258	0.0%	1,529	0.0%	0.1%	0.6%	-6.9%
Grant	3,227	0.2%	90,607	0.1%	4,616	0.1%	-1.4%	0.2%	-7.4%
Harney	3,110	0.2%	76,977	0.1%	3,921	0.1%	3.7%	7.2%	-1.1%
Hood River	8,759	0.6%	289,912	0.5%	14,885	0.4%	1.4%	5.6%	-0.1%
Jackson	73,574	4.6%	2,639,666	4.3%	138,173	4.0%	2.3%	11.2%	8.9%
Jefferson	5,808	0.4%	190,910	0.3%	9,200	0.3%	0.6%	9.3%	10.9%
Josephine	28,988	1.8%	888,300	1.4%	43,217	1.3%	1.9%	6.0%	-0.6%
Klamath	24,613	1.6%	751,658	1.2%	38,523	1.1%	0.5%	1.3%	-6.9%
Lake	2,840	0.2%	74,138	0.1%	3,654	0.1%	-0.9%	-0.3%	-7.2%
Lane	135,142	8.5%	5,057,561	8.1%	274,143	8.0%	1.3%	4.9%	-0.1%
Lincoln	18,985	1.2%	607,323	1.0%	29,120	0.8%	-0.2%	3.6%	-4.5%
Linn	43,648	2.7%	1,581,703	2.5%	83,528	2.4%	0.2%	4.1%	-1.2%
Malheur	10,382	0.7%	285,219	0.5%	13,667	0.4%	-0.9%	2.1%	-0.6%
Marion	115,232	7.3%	4,190,955	6.8%	218,345	6.4%	1.0%	3.8%	-2.2%
Morrow	3,876	0.2%	113,377	0.2%	5,797	0.2%	5.8%	8.0%	2.0%
Multnomah	311,940	19.7%	13,312,558	21.4%	753,862	22.0%	1.2%	3.8%	-1.6%
Polk	24,331	1.5%	919,572	1.5%	47,807	1.4%	2.1%	8.0%	3.5%
Sherman	856	0.1%	28,008	0.0%	1,508	0.0%	0.0%	-2.2%	-6.0%
Tillamook	10,237	0.6%	314,898	0.5%	15,256	0.4%	2.2%	1.0%	-7.1%
Umatilla	26,466	1.7%	835,637	1.3%	42,625	1.2%	2.4%	5.8%	0.4%
Union	10,058	0.6%	315,704	0.5%	15,947	0.5%	0.2%	3.3%	-2.2%
Wallowa	3,089	0.2%	80,905	0.1%	3,998	0.1%	-1.0%	-0.8%	-6.0%
Wasco	9,466	0.6%	317,273	0.5%	16,085	0.5%	0.9%	2.4%	-4.0%
Washington	166,963	10.5%	8,881,503	14.3%	532,484	15.5%	2.2%	8.7%	4.5%
Wheeler	594	0.0%	14,506	0.0%	716	0.0%	-1.3%	7.2%	8.3%
Yamhill	32,997	2.1%	1,309,898	2.1%	71,327	2.1%	2.1%	9.6%	5.9%
Clark Co., Wa.	51,526	3.2%	1,667,175	2.7%	93,006	2.7%	4.6%	7.9%	4.5%
Other Wash.	27,935	1.8%	608,769	1.0%	38,558	1.1%	2.7%	-16.0%	-23.6%
California	23,953	1.5%	647,119	1.0%	25,337	0.7%	0.7%	9.7%	1.8%
Idaho	10,641	0.7%	180,843	0.3%	9,448	0.3%	0.8%	2.9%	-0.4%
Other States	45,175	2.8%	1,010,334	1.6%	60,364	1.8%	4.8%	2.1%	-5.3%
Total	1,587,399	100.0%	\$62,085,616	100.0%	\$3,428,221	100.0%	1.6%	5.1%	-0.2%



Exhibit 12

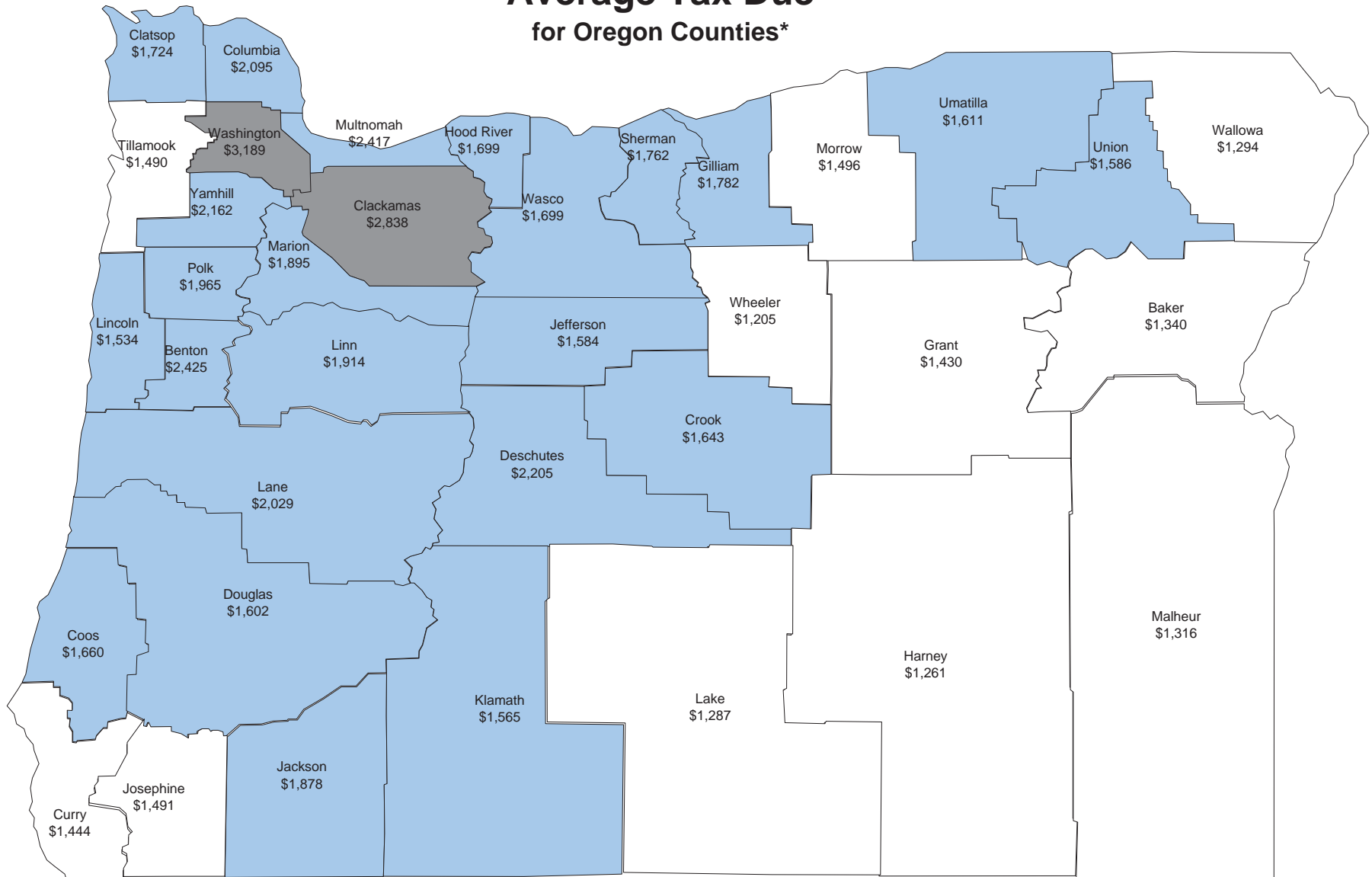
# Average Adjusted Gross Income for Oregon Counties\*



Legend:  
\$20,000 to \$29,999 (White)  
\$30,000 to \$39,999 (Light Blue)  
\$40,000 to \$55,000 (Grey)

\* Statewide Average Adjusted Gross Income equals \$39,112.

### Exhibit 13 Average Tax Due for Oregon Counties\*

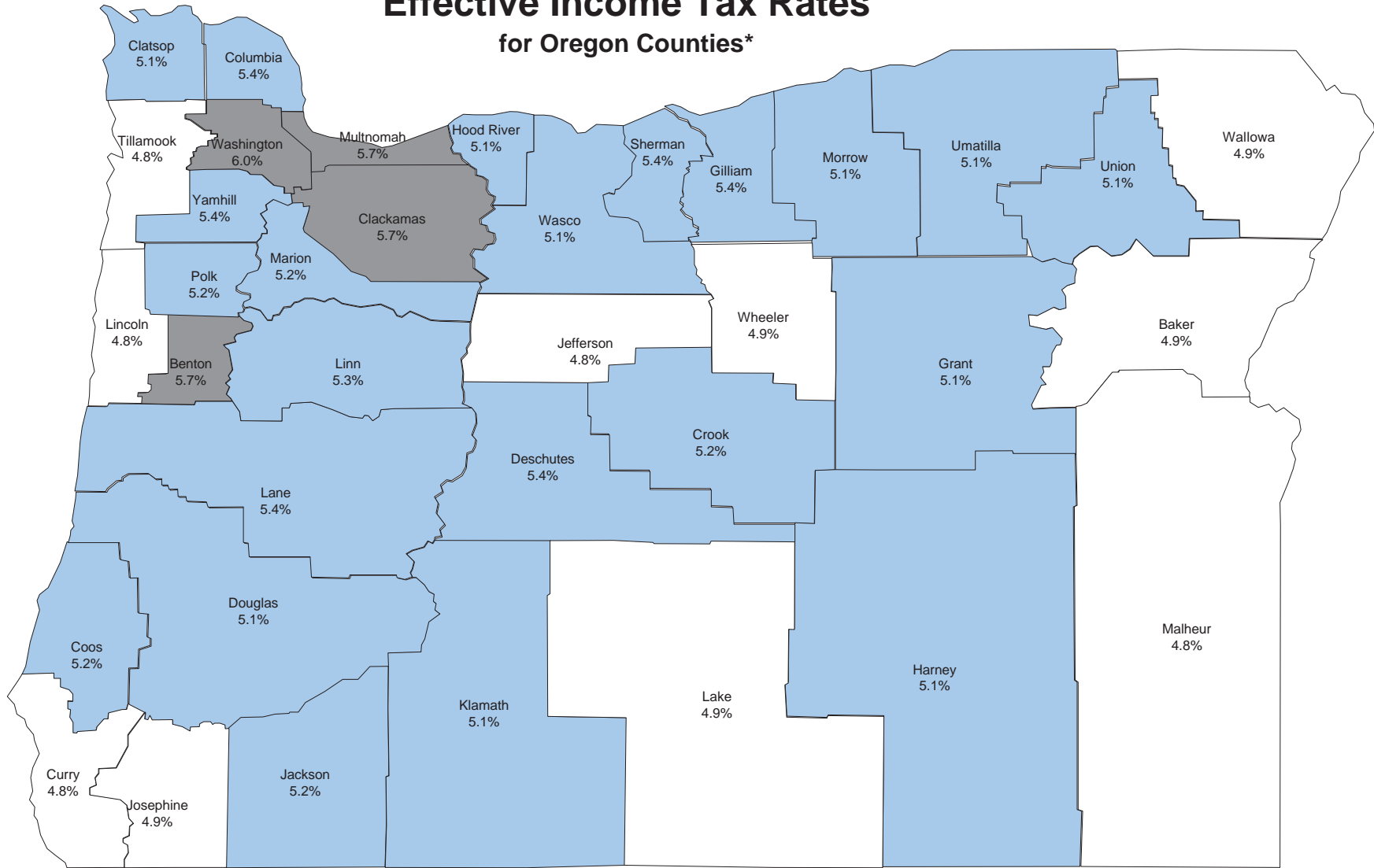


	\$0 to \$1,499		\$1,500 to \$2,499		\$2,500 to \$3,499
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\* Statewide Average Tax Paid equals \$2,160

Exhibit 14

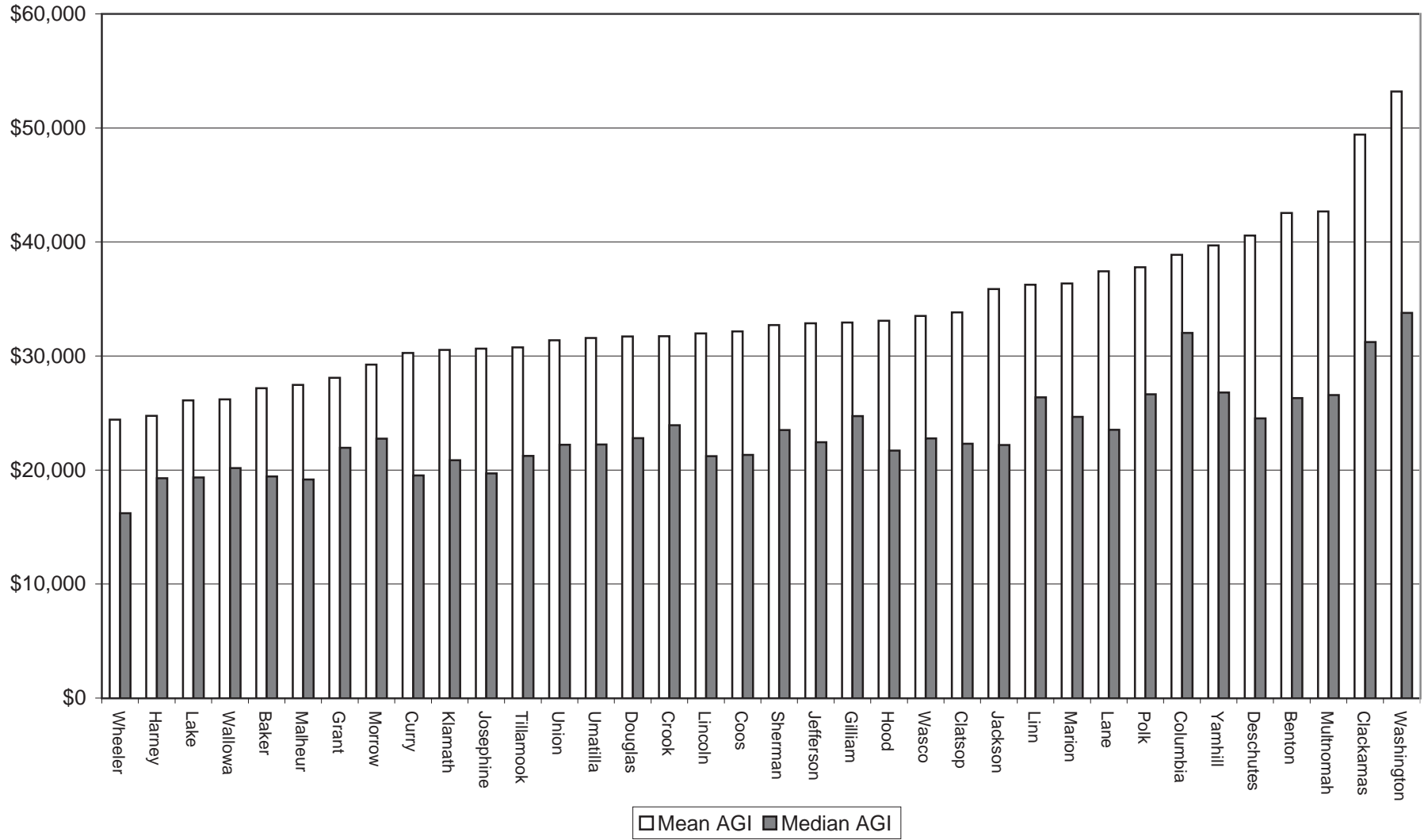
# Effective Income Tax Rates for Oregon Counties\*



4.5% to 5.0%      5.0% to 5.5%      5.5% to 6.0%

\* Statewide Average Effective Income Tax Rate equals 5.5%

Exhibit 15  
**Mean and Median Adjusted Gross Income by County**  
All Returns for Tax Year 1998



## Section 2: Summary of Oregon Personal Income Tax Law for 1998

Starting with tax returns for 1997, Oregon personal income tax law is permanently tied to federal law. Oregon law automatically connects to any changes made in federal provisions that affect the calculation of adjusted gross income (AGI), and most items are treated the same way on Oregon and federal returns.

The chart on the following page outlines the steps in computing Oregon tax liability. The table at the bottom of this page contains the 1998 tax rates for single and married filing separately, and for joint and head of household returns. Beginning in 1993, tax brackets were indexed for inflation, using the United States Consumer Price Index (CPI) as the gauge of inflation.

### Full-Year Residents

For full-year residents, Oregon adjusted gross income is identical to federal AGI. Oregon taxable income is computed from AGI as follows:

1. Additions to Oregon AGI.
  - a. Interest on government bonds of other states.
  - b. Other additions.
2. Subtractions from Oregon AGI.
  - a. Federal income taxes (limited to \$3,000, \$1,500 if married filing separately).
  - b. Federally taxable Social Security income included on federal Form 1040.
    - c. Oregon income tax refund included in AGI.
    - d. Interest on U. S. bonds.
    - e. Federal Pension Income.
    - f. Other subtractions.
3. Subtract either the appropriate standard deduction or itemized deductions. Oregon itemized deductions equal federal itemized deductions, plus the special Oregon medical deduction if over the age threshold (age 61 for 1998 taxes), minus the amount of state income tax included as an itemized deduction on the federal return.

Standard deductions for 1998 are:

Joint	\$3,000
Head of household	2,640
Single	1,800
Married filing separately	1,500

Additional standard deductions for persons age 65 or older or blind are:

Single or head of household	\$1,200
Joint returns or married filing separately	\$1,000

To determine Oregon tax before credits for full-year residents, multiply the taxable balance by the tax rates from the 1998 tax rate chart below, or use the tables in the tax booklet.

## 1998 Tax rate Charts

### Tax rate chart A:

#### For persons filing Single, or Married Filing Separately

##### If your taxable income is:

Not over \$2,300.....	5% of taxable income
Over \$2,300 but not over \$5,800.....	\$115 plus 7% of excess over \$2,300
Over \$5,800.....	\$360 plus 9% of excess over \$5,800

##### Your tax is:

### Tax rate chart B:

#### For persons filing Jointly, Head of Household, or Qualifying Widow(er) with dependent child

##### If your taxable income is:

Not over \$4,600.....	5% of taxable income
Over \$4,600 but not over \$11,600.....	\$230 plus 7% of excess over \$4,600
Over \$11,600.....	\$720 plus 9% of excess over \$11,600

##### Your tax is:

# COMPONENTS OF OREGON PERSONAL INCOME TAX 1998

## INCOME FROM ALL SOURCES

MINUS

### EXEMPT INCOME

Nontaxable Social Security and Railroad Retirement • Insurance Proceeds • Gifts and Bequests  
• Welfare Payments • IRA and Keogh Interest Earnings • Interest on Government Obligations  
• Scholarships (used for tuition)

EQUALS

### GROSS INCOME

Salaries and Wages • Interest • Dividends • State Income Tax Refunds • Alimony Received  
• Business • Farm • Capital and Other Gain or Loss • Rents • Royalties • Partnership Income or Loss  
• Estates and Trusts • Subchapter S Distributions • Unemployment Compensation • Taxable Social  
Security Annuities and Retirement Plan Distributions • Other Income

MINUS

### ADJUSTMENTS TO INCOME

IRA, Keogh, and SEP Contributions • Medical Savings Accounts • Self-Employed Health Insurance Deduction  
• Forfeited Interest • Moving Expenses • Alimony Paid • One-half of Self-Employment Tax • Student Loan Interest Deduction

EQUALS

## FEDERAL ADJUSTED GROSS INCOME

MINUS

### FEDERAL INCOME EXEMPT FROM STATE TAX

Oregon Income Tax Refunds • Social Security Benefits • Federal Income Tax  
• Federal Pension Income • U.S. Bond Interest • Other Subtractions

PLUS

### STATE INCOME EXEMPT FROM FEDERAL TAX

Interest on State and Municipal Bonds of Other States • Other Additions

MINUS

### DEDUCTIONS

Oregon Standard Deduction or  
Federal Itemized Deductions minus State Income Taxes Itemized plus Special Medical Deductions

EQUALS

## OREGON TAXABLE INCOME

MULTIPLIED BY

### TAX RATES

PLUS

### INTEREST ON CERTAIN INSTALLMENT SALES

EQUALS

## TAX BEFORE CREDITS

MINUS

### TAX CREDITS

Exemption • Earned Income • Working Family • Child and Dependent Care • Political Contribution  
• Elderly or Permanently Disabled • Credit for Income Tax Paid to Other States • Retirement Income • Other Credits

EQUALS

## TOTAL TAX LIABILITY

## Part-Year Residents and Nonresidents

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

## Credits for Tax Year 1998

For tax year 1998, the following credits were allowed:

- Exemption Credit (\$132 per exemption).
- Earned Income Credit.
- Working Family Credit.
- Retirement Income Credit (minimum age 61 for 1998 taxes).
- Child and Dependent Care Credit.
- Credit for the Elderly and the Permanently and Totally Disabled.
- Political Contribution Credit.
- Credit for Income Tax Paid to Another State.
- Other credits.

Please see Oregon Department of Revenue's *Publication 17½, Oregon Individual Income Tax Guide*, 1998 edition, for additional information.





## Section 3: Tables for All Returns

The tables in this section include information for all 1998 personal income tax returns filed during calendar year 1999. 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. Returns with dissimilar **federal** AGI appear on the same line of the tables if their **Oregon** adjusted gross income falls within the same range.



**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ADDS	OR ADJUSTMENTS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
NEG >10	6,725	14,690	-638,361	13,543	40,508	245	56,901	1,263	104	0	104	13	92	4	88
NEG <10	9,328	16,543	-29,929	2,384	3,558	132	30,885	1,353	113	0	113	19	94	4	90
0- 2	75,949	76,638	76,295	9,636	5,670	1,639	116,085	24,196	1,493	1	1,495	432	1,063	42	1,020
2- 4	79,835	74,311	238,482	1,395	4,741	3,271	148,842	104,510	5,555	0	5,555	2,131	3,425	155	3,270
4- 6	73,284	79,152	365,404	3,182	6,114	5,808	159,695	215,609	12,192	0	12,193	5,246	6,947	314	6,633
6- 8	70,010	90,569	489,186	1,637	9,116	9,529	178,969	311,239	18,600	1	18,601	7,789	10,812	495	10,318
8- 10	65,883	98,210	592,359	1,586	13,167	15,464	206,010	391,577	24,793	1	24,794	10,246	14,548	664	13,884
10- 12	63,890	104,345	702,509	1,494	20,047	22,712	203,964	474,591	31,593	0	31,593	12,428	19,165	876	18,289
12- 14	63,631	110,423	826,817	1,684	28,323	30,388	215,240	570,589	39,093	0	39,093	14,535	24,558	1,122	23,436
14- 16	60,484	108,763	906,756	1,536	32,810	38,963	391,173	634,917	44,709	0	44,709	15,027	29,681	1,357	28,325
16- 18	57,882	106,595	983,362	1,801	34,495	48,425	216,828	698,204	50,507	0	50,507	15,286	35,221	1,610	33,611
18- 20	54,778	103,527	1,039,899	1,981	38,744	56,805	212,324	746,948	55,243	1	55,244	15,114	40,130	1,834	38,296
20- 22	51,193	98,641	1,074,787	1,402	39,715	63,982	204,715	777,882	58,584	0	58,584	14,300	44,284	2,024	42,261
22- 24	47,609	92,661	1,094,399	1,475	43,454	69,932	199,981	792,979	60,605	0	60,605	13,239	47,366	2,165	45,201
24- 26	44,628	88,706	1,115,344	2,074	44,509	75,242	195,567	811,129	62,770	0	62,770	12,561	50,209	2,295	47,915
26- 28	42,775	85,672	1,154,426	2,571	47,043	81,564	194,088	841,516	65,832	0	65,832	11,935	53,897	2,463	51,434
28- 30	40,079	82,580	1,161,870	1,730	49,718	81,272	195,014	844,446	66,543	1	66,544	11,345	55,199	2,523	52,677
30- 32	37,962	80,043	1,176,403	1,690	49,895	81,642	197,009	855,616	67,897	1	67,898	10,955	56,942	2,603	54,340
32- 34	35,781	77,804	1,180,401	2,262	52,974	80,918	194,455	859,728	68,629	3	68,633	10,603	58,030	2,652	55,378
34- 36	33,768	75,439	1,181,567	1,619	53,504	79,411	193,888	861,273	69,060	0	69,060	10,268	58,792	2,687	56,106
36- 38	32,329	74,580	1,195,959	2,204	56,984	78,375	196,799	870,825	70,088	3	70,091	10,164	59,927	2,739	57,188
38- 40	30,648	72,756	1,194,960	1,963	57,733	76,505	195,793	871,126	70,405	0	70,405	9,844	60,561	2,768	57,793
40- 45	70,667	172,513	2,999,468	5,081	147,359	183,913	496,467	2,194,189	178,672	3	178,675	23,514	155,161	7,091	148,070
45- 50	61,581	156,700	2,922,258	4,177	142,215	167,976	474,200	2,150,842	176,618	0	176,618	21,454	155,164	7,091	148,073
50- 55	54,289	143,950	2,847,384	4,156	143,245	152,559	459,252	2,103,042	173,833	0	173,833	19,966	153,867	7,032	146,835
55- 60	47,252	128,490	2,714,323	4,435	139,071	135,571	430,862	2,018,043	167,814	2	167,816	17,906	149,909	6,851	143,058
60- 70	75,503	209,934	4,886,492	9,154	244,468	219,759	769,016	3,669,360	307,612	1	307,613	29,550	278,063	12,707	265,356
70- 80	52,265	148,337	3,903,236	6,714	179,842	153,531	599,432	2,981,395	252,328	2	252,330	21,184	231,145	10,563	220,582
80- 90	35,675	102,264	3,021,378	5,070	128,989	105,257	454,559	2,341,771	199,718	1	199,719	14,891	184,828	8,447	176,381
90-100	24,729	70,789	2,341,461	4,854	92,994	73,001	341,752	1,839,914	157,908	0	157,908	10,650	147,258	6,730	140,529
100-125	34,427	97,634	3,813,995	8,800	145,629	101,565	536,830	3,044,406	263,314	0	263,314	15,578	247,736	11,322	236,415
125-150	16,120	46,208	2,195,028	4,856	77,877	47,492	288,704	1,790,385	156,119	1	156,120	8,269	147,851	6,757	141,094
150-200	15,339	44,080	2,625,196	8,843	79,437	45,103	315,143	2,195,645	192,842	6	192,848	8,898	183,950	8,407	175,544
200-300	10,964	31,766	2,636,962	13,363	68,724	32,159	271,433	2,279,822	201,778	3	201,781	7,846	193,935	8,863	185,073
300-500	5,767	16,386	2,170,633	10,797	49,180	16,822	183,746	1,935,859	172,405	56	172,461	5,787	166,674	7,617	159,057
500+	4,370	12,137	5,924,909	31,241	115,898	12,628	386,440	5,443,031	488,526	23	488,549	22,652	465,897	21,292	444,605
NEGATIVE	16,053	31,233	-668,291	15,928	44,066	377	87,785	2,616	217	0	217	32	186	8	177
S 0- 10	364,961	418,880	1,761,726	17,436	38,808	35,711	809,001	1,047,132	62,634	3	62,638	25,844	36,794	1,670	35,125
U 10- 20	300,665	533,653	4,459,343	8,496	154,419	197,293	1,239,528	3,125,248	221,145	1	221,146	72,391	148,755	6,798	141,957
B 20- 30	226,284	448,260	5,600,826	9,252	224,439	371,991	989,365	4,067,952	314,334	1	314,335	63,379	250,956	11,469	239,487
T 30- 40	170,488	380,622	5,929,290	9,738	271,090	396,851	977,943	4,318,569	346,080	7	346,087	51,834	294,252	13,448	280,805
O 40- 60	233,789	601,653	11,483,432	17,849	571,889	640,019	1,860,781	8,466,115	696,937	5	696,942	82,841	614,101	28,065	586,036
T 60-100	188,172	531,324	14,152,567	25,793	646,293	551,548	2,164,759	10,832,440	917,566	5	917,570	76,276	841,294	38,447	802,847
100+	86,987	248,211	19,366,723	77,900	536,745	255,768	1,982,296	16,689,148	1,474,983	89	1,475,072	69,029	1,406,043	64,256	1,341,786
TOTAL	1,587,399	3,193,836	62,085,616	182,393	2,487,750	2,449,557	10,111,458	48,549,220	4,033,895	112	4,034,007	441,626	3,592,381	164,161	3,428,221

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR ALL RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	6,725	2.18	-94,924	2,014	6,023	36	8,461	188	16	0	16	2	14	1	13	-0.0	6.9	-0.2
NEG <10	9,328	1.77	-3,209	256	381	14	3,311	145	12	0	12	2	10	0	10	-0.3	6.6	-4.5
0- 2	75,949	1.01	1,005	127	75	22	1,528	319	20	0	20	6	14	1	13	1.3	4.2	31.7
2- 4	79,835	0.93	2,987	17	59	41	1,864	1,309	70	0	70	27	43	2	41	1.4	3.1	43.8
4- 6	73,284	1.08	4,986	43	83	79	2,179	2,942	166	0	166	72	95	4	91	1.8	3.1	59.0
6- 8	70,010	1.29	6,987	23	130	136	2,548	4,446	266	0	266	111	154	7	147	2.1	3.3	63.6
8- 10	65,883	1.49	8,991	24	200	235	3,127	5,944	376	0	376	156	221	10	211	2.3	3.5	66.1
10- 12	63,890	1.63	10,996	23	314	355	3,192	7,428	494	0	494	195	300	14	286	2.6	3.9	67.6
12- 14	63,631	1.74	12,994	26	445	478	3,383	8,967	614	0	614	228	386	18	368	2.8	4.1	69.0
14- 16	60,484	1.80	14,992	25	542	644	6,467	10,497	739	0	739	248	491	22	468	3.1	4.5	70.0
16- 18	57,882	1.84	16,989	31	596	837	3,746	12,063	873	0	873	264	608	28	581	3.4	4.8	71.0
18- 20	54,778	1.89	18,984	36	707	1,037	3,876	13,636	1,008	0	1,009	276	733	33	699	3.7	5.1	71.8
20- 22	51,193	1.93	20,995	27	776	1,250	3,999	15,195	1,144	0	1,144	279	865	40	826	3.9	5.4	72.4
22- 24	47,609	1.95	22,987	31	913	1,469	4,200	16,656	1,273	0	1,273	278	995	45	949	4.1	5.7	72.5
24- 26	44,628	1.99	24,992	46	997	1,686	4,382	18,175	1,407	0	1,407	281	1,125	51	1,074	4.3	5.9	72.7
26- 28	42,775	2.00	26,988	60	1,100	1,907	4,537	19,673	1,539	0	1,539	279	1,260	58	1,202	4.5	6.1	72.9
28- 30	40,079	2.06	28,989	43	1,241	2,028	4,866	21,070	1,660	0	1,660	283	1,377	63	1,314	4.5	6.2	72.7
30- 32	37,962	2.11	30,989	45	1,314	2,151	5,190	22,539	1,789	0	1,789	289	1,500	69	1,431	4.6	6.4	72.7
32- 34	35,781	2.17	32,990	63	1,481	2,261	5,435	24,028	1,918	0	1,918	296	1,622	74	1,548	4.7	6.4	72.8
34- 36	33,768	2.23	34,991	48	1,584	2,352	5,742	25,506	2,045	0	2,045	304	1,741	80	1,662	4.7	6.5	72.9
36- 38	32,329	2.31	36,993	68	1,763	2,424	6,087	26,936	2,168	0	2,168	314	1,854	85	1,769	4.8	6.6	72.8
38- 40	30,648	2.37	38,990	64	1,884	2,496	6,388	28,424	2,297	0	2,297	321	1,976	90	1,886	4.8	6.6	72.9
40- 45	70,667	2.44	42,445	72	2,085	2,603	7,025	31,050	2,528	0	2,528	333	2,196	100	2,095	4.9	6.7	73.2
45- 50	61,581	2.54	47,454	68	2,309	2,728	7,700	34,927	2,868	0	2,868	348	2,520	115	2,405	5.1	6.9	73.6
50- 55	54,289	2.65	52,449	77	2,639	2,810	8,459	38,738	3,202	0	3,202	368	2,834	130	2,705	5.2	7.0	73.9
55- 60	47,252	2.72	57,444	94	2,943	2,869	9,118	42,708	3,551	0	3,552	379	3,173	145	3,028	5.3	7.1	74.3
60- 70	75,503	2.78	64,719	121	3,238	2,911	10,185	48,599	4,074	0	4,074	391	3,683	168	3,515	5.4	7.2	75.1
70- 80	52,265	2.84	74,682	128	3,441	2,938	11,469	57,044	4,828	0	4,828	405	4,423	202	4,220	5.7	7.4	76.4
80- 90	35,675	2.87	84,692	142	3,616	2,950	12,742	65,642	5,598	0	5,598	417	5,181	237	4,944	5.8	7.5	77.5
90-100	24,729	2.86	94,685	196	3,761	2,952	13,820	74,403	6,386	0	6,386	431	5,955	272	5,683	6.0	7.6	78.6
100-125	34,427	2.84	110,785	256	4,230	2,950	15,593	88,431	7,648	0	7,648	452	7,196	329	6,867	6.2	7.8	79.8
125-150	16,120	2.87	136,168	301	4,831	2,946	17,910	111,066	9,685	0	9,685	513	9,172	419	8,753	6.4	7.9	81.6
150-200	15,339	2.87	171,145	576	5,179	2,940	20,545	143,141	12,572	0	12,572	580	11,992	548	11,444	6.7	8.0	83.6
200-300	10,964	2.90	240,511	1,219	6,268	2,933	24,757	207,937	18,404	0	18,404	716	17,688	808	16,880	7.0	8.1	86.5
300-500	5,767	2.84	376,389	1,872	8,528	2,917	31,862	335,679	29,895	10	29,905	1,003	28,901	1,321	27,580	7.3	8.2	89.2
500+	4,370	2.78	1,355,814	7,149	26,521	2,890	88,430	1,245,545	111,791	5	111,796	5,184	106,613	4,872	101,740	7.5	8.2	91.9
NEGATIVE	16,053	1.95	-41,630	992	2,745	23	5,468	163	14	0	14	2	12	1	11	-0.0	6.8	-0.4
S 0- 10	364,961	1.15	4,827	48	106	98	2,217	2,869	172	0	172	71	101	5	96	2.0	3.4	59.4
U 10- 20	300,665	1.77	14,832	28	514	656	4,123	10,394	736	0	736	241	495	23	472	3.2	4.5	70.1
B 20- 30	226,284	1.98	24,751	41	992	1,644	4,372	17,977	1,389	0	1,389	280	1,109	51	1,058	4.3	5.9	72.6
T 30- 40	170,488	2.23	34,778	57	1,590	2,328	5,736	25,331	2,030	0	2,030	304	1,726	79	1,647	4.7	6.5	72.8
O 40- 60	233,789	2.57	49,119	76	2,446	2,738	7,959	36,213	2,981	0	2,981	354	2,627	120	2,507	5.1	6.9	73.7
T 60-100	188,172	2.82	75,211	137	3,435	2,931	11,504	57,567	4,876	0	4,876	405	4,471	204	4,267	5.7	7.4	76.5
100+	86,987	2.85	222,639	896	6,170	2,940	22,788	191,858	16,956	1	16,957	794	16,164	739	15,425	6.9	8.0	86.2
TOTAL	1,587,399	2.01	39,112	115	1,567	1,543	6,370	30,584	2,541	0	2,541	278	2,263	103	2,160	5.5	7.1	78.2

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE C: DISTRIBUTION OF PERSONAL INCOME TAX RETURNS BY TYPE  
FOR ALL RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	JOINT RETURNS		SINGLE RETURNS		HEAD-HHOLD RETURNS		SEPARATE RETURNS		TAXABLE RETURNS		ITEMIZED RETURNS		FULL-YEAR RETURNS		PART-YEAR RETURNS		NONRESIDENT RETURNS	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
NEG >10	6,725	4,211	62.6	2,065	30.7	282	4.2	167	2.5	31	0.5	4,318	64.2	5,301	78.8	202	3.0	1,222	18.2
NEG <10	9,328	4,267	45.7	4,417	47.4	413	4.4	231	2.5	51	0.5	4,417	47.4	5,892	63.2	745	8.0	2,691	28.8
0- 2	75,949	12,794	16.8	58,153	76.6	3,425	4.5	1,577	2.1	26,897	35.4	10,062	13.2	48,079	63.3	7,177	9.4	20,693	27.2
2- 4	79,835	8,976	11.2	64,108	80.3	5,492	6.9	1,259	1.6	44,890	56.2	6,987	8.8	60,835	76.2	8,009	10.0	10,991	13.8
4- 6	73,284	8,850	12.1	56,013	76.4	7,097	9.7	1,324	1.8	51,216	69.9	7,312	10.0	58,805	80.2	6,978	9.5	7,501	10.2
6- 8	70,010	10,157	14.5	49,481	70.7	8,994	12.8	1,378	2.0	50,291	71.8	9,280	13.3	58,365	83.4	5,829	8.3	5,816	8.3
8- 10	65,883	11,615	17.6	42,724	64.8	10,175	15.4	1,369	2.1	47,378	71.9	10,701	16.2	56,498	85.8	4,701	7.1	4,684	7.1
10- 12	63,890	14,019	21.9	37,879	59.3	10,643	16.7	1,349	2.1	48,790	76.4	12,106	18.9	55,627	87.1	4,250	6.7	4,013	6.3
12- 14	63,631	16,130	25.3	34,865	54.8	11,273	17.7	1,363	2.1	51,408	80.8	13,081	20.6	56,486	88.8	3,454	5.4	3,691	5.8
14- 16	60,484	16,440	27.2	31,967	52.9	10,697	17.7	1,380	2.3	51,391	85.0	13,666	22.6	54,302	89.8	2,975	4.9	3,207	5.3
16- 18	57,882	16,640	28.7	29,759	51.4	10,190	17.6	1,293	2.2	50,909	88.0	14,180	24.5	52,377	90.5	2,589	4.5	2,916	5.0
18- 20	54,778	16,939	30.9	27,198	49.7	9,410	17.2	1,231	2.2	49,250	89.9	14,402	26.3	49,715	90.8	2,188	4.0	2,875	5.2
20- 22	51,193	16,988	33.2	24,737	48.3	8,274	16.2	1,194	2.3	47,006	91.8	14,542	28.4	46,492	90.8	1,944	3.8	2,757	5.4
22- 24	47,609	16,459	34.6	22,779	47.8	7,170	15.1	1,201	2.5	44,254	93.0	14,845	31.2	43,399	91.2	1,650	3.5	2,560	5.4
24- 26	44,628	16,349	36.6	20,980	47.0	6,224	13.9	1,075	2.4	41,953	94.0	15,326	34.3	40,501	90.8	1,630	3.7	2,497	5.6
26- 28	42,775	16,154	37.8	19,953	46.6	5,635	13.2	1,033	2.4	40,670	95.1	15,790	36.9	38,923	91.0	1,376	3.2	2,476	5.8
28- 30	40,079	16,312	40.7	17,828	44.5	5,046	12.6	893	2.2	38,298	95.6	16,396	40.9	36,569	91.2	1,270	3.2	2,240	5.6
30- 32	37,962	16,418	43.2	16,348	43.1	4,417	11.6	779	2.1	36,464	96.1	17,019	44.8	34,646	91.3	1,141	3.0	2,175	5.7
32- 34	35,781	16,618	46.4	14,493	40.5	3,952	11.0	718	2.0	34,504	96.4	16,928	47.3	32,667	91.3	1,030	2.9	2,084	5.8
34- 36	33,768	17,036	50.5	12,681	37.6	3,446	10.2	605	1.8	32,709	96.9	17,305	51.2	30,896	91.5	924	2.7	1,948	5.8
36- 38	32,329	17,481	54.1	11,203	34.7	3,139	9.7	506	1.6	31,371	97.0	17,823	55.1	29,619	91.6	894	2.8	1,816	5.6
38- 40	30,648	17,590	57.4	9,824	32.1	2,731	8.9	503	1.6	29,775	97.2	17,848	58.2	28,161	91.9	699	2.3	1,788	5.8
40- 45	70,667	43,403	61.4	20,894	29.6	5,443	7.7	927	1.3	68,942	97.6	44,632	63.2	64,964	91.9	1,667	2.4	4,036	5.7
45- 50	61,581	41,358	67.2	15,392	25.0	4,163	6.8	668	1.1	60,386	98.1	42,847	69.6	57,082	92.7	1,281	2.1	3,218	5.2
50- 55	54,289	40,236	74.1	10,912	20.1	2,650	4.9	491	0.9	53,314	98.2	40,510	74.6	50,726	93.4	1,022	1.9	2,541	4.7
55- 60	47,252	37,331	79.0	7,687	16.3	1,893	4.0	341	0.7	46,505	98.4	37,310	79.0	44,403	94.0	904	1.9	1,945	4.1
60- 70	75,503	62,897	83.3	9,994	13.2	2,187	2.9	425	0.6	74,532	98.7	63,511	84.1	71,470	94.7	1,230	1.6	2,803	3.7
70- 80	52,265	45,301	86.7	5,604	10.7	1,088	2.1	272	0.5	51,780	99.1	46,304	88.6	49,745	95.2	802	1.5	1,718	3.3
80- 90	35,675	31,519	88.4	3,336	9.4	662	1.9	158	0.4	35,401	99.2	32,533	91.2	34,112	95.6	532	1.5	1,031	2.9
90-100	24,729	21,965	88.8	2,226	9.0	425	1.7	113	0.5	24,573	99.4	22,933	92.7	23,648	95.6	392	1.6	689	2.8
100-125	34,427	30,377	88.2	3,300	9.6	591	1.7	159	0.5	34,235	99.4	32,321	93.9	32,877	95.5	622	1.8	928	2.7
125-150	16,120	14,169	87.9	1,592	9.9	276	1.7	83	0.5	16,024	99.4	15,264	94.7	15,397	95.5	295	1.8	428	2.7
150-200	15,339	13,365	87.1	1,572	10.2	299	1.9	103	0.7	15,230	99.3	14,566	95.0	14,640	95.4	240	1.6	459	3.0
200-300	10,964	9,565	87.2	1,105	10.1	224	2.0	70	0.6	10,886	99.3	10,445	95.3	10,416	95.0	190	1.7	358	3.3
300-500	5,767	4,998	86.7	620	10.8	102	1.8	47	0.8	5,720	99.2	5,498	95.3	5,443	94.4	82	1.4	242	4.2
500+	4,370	3,738	85.5	500	11.4	88	2.0	44	1.0	4,319	98.8	4,130	94.5	4,050	92.7	69	1.6	251	5.7
NEGATIVE	16,053	8,478	52.8	6,482	40.4	695	4.3	398	2.5	82	0.5	8,735	54.4	11,193	69.7	947	5.9	3,913	24.4
S 0- 10	364,961	52,392	14.4	270,479	74.1	35,183	9.6	6,907	1.9	220,672	60.5	44,342	12.1	282,582	77.4	32,694	9.0	49,685	13.6
U 10- 20	300,665	80,168	26.7	161,668	53.8	52,213	17.4	6,616	2.2	251,748	83.7	67,435	22.4	268,507	89.3	15,456	5.1	16,702	5.6
B 20- 30	226,284	82,262	36.4	106,277	47.0	32,349	14.3	5,396	2.4	212,181	93.8	76,899	34.0	205,884	91.0	7,870	3.5	12,530	5.5
T 30- 40	170,488	85,143	49.9	64,549	37.9	17,685	10.4	3,111	1.8	164,823	96.7	86,923	51.0	155,989	91.5	4,688	2.7	9,811	5.8
O 40- 60	233,789	162,328	69.4	54,885	23.5	14,149	6.1	2,427	1.0	229,147	98.0	165,299	70.7	217,175	92.9	4,874	2.1	11,740	5.0
T 60-100	188,172	161,682	85.9	21,160	11.2	4,362	2.3	968	0.5	186,286	99.0	165,281	87.8	178,975	95.1	2,956	1.6	6,241	3.3
T 100+	86,987	76,212	87.6	8,689	10.0	1,580	1.8	506	0.6	86,414	99.3	82,224	94.5	82,823	95.2	1,498	1.7	2,666	3.1
TOTAL	1,587,399	708,665	44.6	694,189	43.7	158,216	10.0	26,329	1.7	1,351,353	85.1	697,138	43.9	1,403,128	88.4	70,983	4.5	113,288	7.1

**TABLE D: SOURCES OF ADJUSTED GROSS INCOME (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	ADJUSTED GROSS INCOME	FULL-YEAR RETURNS									PART-YEAR AND NONRESIDENTS	
			WAGES SALARIES TIPS	TAXABLE DIVIDENDS & INTEREST	BUSINESS INCOME	PROPERTY SALES	TAXABLE PENSIONS	RENT PARTNER ETC.	FARM	OTHER	ADJUST-MENTS	INCOME	ADJUST
NEG >10	6,725	-638,361	48,066	35,938	-44,890	61,452	13,891	-177,161	-59,217	-353,941	2,926	-158,868	705
NEG <10	9,328	-29,929	16,615	8,008	-9,183	2,187	6,155	-17,891	-8,800	-14,656	2,034	-8,645	1,686
0- 2	75,949	76,295	46,383	9,990	1,613	5,276	3,464	-3,178	-2,561	-4,376	1,354	24,888	3,850
2- 4	79,835	238,482	148,002	15,895	7,561	7,490	6,998	-2,199	-3,301	4,190	2,399	58,052	1,805
4- 6	73,284	365,404	227,976	22,401	14,760	8,957	16,543	-548	-3,304	10,482	3,612	73,534	1,784
6- 8	70,010	489,186	286,733	35,397	23,801	10,211	37,821	2,334	-3,028	20,077	5,255	82,876	1,779
8- 10	65,883	592,359	345,035	46,242	29,641	10,784	56,485	2,228	-2,956	26,665	5,942	86,056	1,880
10- 12	63,890	702,509	408,771	54,111	31,344	17,162	78,349	-623	-3,382	32,842	6,702	92,519	1,883
12- 14	63,631	826,817	494,684	59,106	34,373	14,564	97,449	5,901	-3,920	39,814	7,935	94,557	1,778
14- 16	60,484	906,756	556,875	61,570	37,625	15,457	107,785	5,804	-3,278	41,257	8,844	94,300	1,795
16- 18	57,882	983,362	620,433	63,606	38,090	17,543	114,524	5,612	-4,885	44,486	9,508	95,057	1,595
18- 20	54,778	1,039,899	675,497	59,877	37,222	18,672	114,366	5,725	-3,743	46,196	10,034	97,490	1,370
20- 22	51,193	1,074,787	711,228	55,295	38,640	18,441	110,742	6,130	-4,085	50,486	10,736	100,095	1,448
22- 24	47,609	1,094,399	733,720	53,736	39,209	17,889	109,552	6,988	-4,515	51,806	10,747	98,173	1,412
24- 26	44,628	1,115,344	755,114	49,457	37,232	18,101	105,177	7,512	-3,965	54,807	11,229	104,502	1,366
26- 28	42,775	1,154,426	791,515	48,553	39,093	18,599	104,914	6,739	-3,432	55,650	11,151	105,185	1,236
28- 30	40,079	1,161,870	797,211	47,275	38,722	19,862	106,725	7,343	-3,717	58,025	11,384	102,985	1,177
30- 32	37,962	1,176,403	807,706	47,256	39,704	19,325	105,556	9,156	-2,923	59,526	11,697	103,853	1,058
32- 34	35,781	1,180,401	809,295	45,748	39,406	21,726	108,279	8,828	-2,724	58,820	11,698	103,781	1,054
34- 36	33,768	1,181,567	817,506	42,890	39,727	20,762	106,297	9,001	-3,032	59,759	11,841	101,386	889
36- 38	32,329	1,195,959	826,272	43,750	39,673	20,492	110,458	9,861	-3,415	60,367	11,754	101,132	878
38- 40	30,648	1,194,960	827,663	43,962	40,331	21,626	110,162	9,773	-2,853	58,772	11,447	97,827	854
40- 45	70,667	2,999,468	2,081,487	109,891	97,379	58,416	277,469	27,850	-10,471	144,770	29,134	243,794	1,982
45- 50	61,581	2,922,258	2,048,422	104,539	91,714	59,793	266,821	31,568	-6,906	139,653	26,605	214,805	1,547
50- 55	54,289	2,847,384	1,990,800	102,006	95,505	71,122	268,699	23,022	-6,624	141,884	25,881	188,212	1,361
55- 60	47,252	2,714,323	1,890,536	99,485	87,564	68,172	262,850	35,828	-5,008	135,321	24,000	164,757	1,183
60- 70	75,503	4,886,492	3,399,904	186,564	161,539	141,078	493,359	74,466	-7,579	218,839	42,250	262,384	1,812
70- 80	52,265	3,903,236	2,712,731	155,218	134,601	133,899	387,084	79,905	-6,784	153,164	34,672	189,461	1,371
80- 90	35,675	3,021,378	2,074,386	127,284	114,869	125,465	293,119	79,408	-3,882	107,808	29,539	133,521	1,062
90-100	24,729	2,341,461	1,570,544	106,592	104,343	115,377	218,903	78,142	-1,879	72,667	25,520	103,208	916
100-125	34,427	3,813,995	2,389,741	204,242	200,453	253,137	359,158	178,263	-4,713	111,306	49,293	173,379	1,678
125-150	16,120	2,195,028	1,259,652	130,731	150,964	192,523	178,804	164,305	-945	58,637	38,251	99,657	1,048
150-200	15,339	2,625,196	1,386,924	172,695	199,965	283,882	178,927	266,135	-356	67,379	49,399	120,233	1,190
200-300	10,964	2,636,962	1,272,167	185,946	193,619	372,874	132,534	336,592	-1,818	58,822	45,366	132,530	939
300-500	5,767	2,170,633	936,426	161,781	127,041	385,092	73,666	344,136	299	48,936	29,646	123,399	498
500+	4,370	5,924,909	1,305,804	538,987	94,839	2,099,630	67,318	1,225,861	-5,650	118,354	19,462	499,809	580
NEGATIVE	16,053	-668,291	64,681	43,946	-54,073	63,639	20,046	-195,052	-68,017	-368,597	4,960	-167,513	2,391
S 0- 10	364,961	1,761,726	1,054,129	129,924	77,375	42,718	121,310	-1,364	-15,150	57,037	18,561	325,406	11,099
U 10- 20	300,665	4,459,343	2,756,260	298,270	178,655	83,397	512,474	22,419	-19,207	204,595	43,022	473,923	8,421
B 20- 30	226,284	5,600,826	3,788,789	254,316	192,896	92,891	537,110	34,711	-19,714	270,775	55,247	510,941	6,640
T 30- 40	170,488	5,929,290	4,088,442	223,606	198,841	103,931	540,745	46,619	-14,946	297,244	58,436	507,978	4,733
O 40- 60	233,789	11,483,432	8,011,246	415,921	372,162	257,504	1,075,839	118,267	-29,009	561,628	105,620	811,567	6,072
T 60-100	188,172	14,152,567	9,757,565	575,658	515,353	515,819	1,392,464	311,921	-20,125	552,478	131,980	688,574	5,160
100+	86,987	19,366,723	8,550,715	1,394,382	966,882	3,587,139	990,407	2,515,293	-13,184	463,435	231,418	1,149,006	5,933
TOTAL	1,587,399	62,085,616	38,071,826	3,336,022	2,448,090	4,747,038	5,190,394	2,852,815	-199,354	2,038,593	649,244	4,299,883	50,448

**TABLE E: ADJUSTMENTS TO INCOME (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL ADJUSTMENTS	INDIVIDUAL RETIREMENT ACCOUNTS	STUDENT LOAN INTEREST	MEDICAL SAVINGS ACCOUNTS	MOVING EXPENSES	SELF EMPLOYMENT TAX	SELF EMP HEALTH INS EXPENSES	KEOGH RETIREMENT ACCOUNTS	FORFEITED INTEREST PENALTY	ALIMONY PAID	PART-YEAR & NONRESIDENT ADJUSTMENTS
NEG >10	6,725	3,631	240	39	4	50	801	659	223	18	892	705
NEG <10	9,328	3,720	201	59	3	40	413	448	177	32	661	1,686
0- 2	75,949	5,204	250	39	3	41	373	417	24	17	190	3,850
2- 4	79,835	4,204	437	70	3	17	861	533	30	45	403	1,805
4- 6	73,284	5,396	650	118	6	66	1,468	791	73	44	396	1,784
6- 8	70,010	7,034	914	187	11	96	2,202	1,027	87	79	652	1,779
8- 10	65,883	7,821	1,129	243	7	95	2,667	1,114	96	80	511	1,880
10- 12	63,890	8,585	1,392	283	15	69	2,871	1,224	161	91	594	1,883
12- 14	63,631	9,712	1,929	350	22	158	3,210	1,428	198	84	556	1,778
14- 16	60,484	10,639	2,185	402	9	118	3,439	1,446	346	73	827	1,795
16- 18	57,882	11,104	2,466	443	9	191	3,582	1,535	353	115	814	1,595
18- 20	54,778	11,404	2,978	561	9	149	3,552	1,534	391	72	789	1,370
20- 22	51,193	12,185	3,266	571	11	178	3,730	1,638	467	81	793	1,448
22- 24	47,609	12,158	3,272	578	26	162	3,746	1,616	412	56	880	1,412
24- 26	44,628	12,595	3,732	594	16	190	3,572	1,544	550	56	975	1,366
26- 28	42,775	12,387	3,573	633	29	184	3,659	1,482	622	57	912	1,236
28- 30	40,079	12,561	3,604	673	20	212	3,779	1,462	611	65	958	1,177
30- 32	37,962	12,755	3,478	707	10	173	3,911	1,452	795	71	1,100	1,058
32- 34	35,781	12,752	3,514	722	20	167	3,839	1,400	795	59	1,180	1,054
34- 36	33,768	12,730	3,572	678	12	156	3,795	1,449	754	50	1,374	889
36- 38	32,329	12,631	3,398	671	26	169	3,736	1,387	888	53	1,426	878
38- 40	30,648	12,301	3,383	657	15	173	3,738	1,342	856	50	1,233	854
40- 45	70,667	31,116	8,549	1,502	26	395	8,887	3,015	2,496	188	4,078	1,982
45- 50	61,581	28,152	7,152	1,402	35	351	8,538	2,813	2,799	140	3,375	1,547
50- 55	54,289	27,242	6,097	1,342	42	366	8,605	2,709	3,227	146	3,347	1,361
55- 60	47,252	25,183	5,233	1,279	44	291	7,913	2,426	3,332	107	3,374	1,183
60- 70	75,503	44,062	8,316	1,496	45	638	14,312	4,132	7,346	207	5,757	1,812
70- 80	52,265	36,042	6,413	232	72	456	11,625	3,350	7,571	244	4,710	1,371
80- 90	35,675	30,600	4,918	27	60	317	9,526	2,940	7,444	89	4,218	1,062
90-100	24,729	26,436	3,900	20	33	287	8,094	2,304	7,606	45	3,232	916
100-125	34,427	50,971	6,061	16	84	469	14,486	4,255	17,529	124	6,270	1,678
125-150	16,120	39,299	3,761	3	73	201	10,127	3,021	16,097	96	4,871	1,048
150-200	15,339	50,589	3,100	3	83	197	12,179	3,753	23,704	58	6,322	1,190
200-300	10,964	46,305	2,358	0	66	229	10,244	3,201	22,911	67	6,288	939
300-500	5,767	30,144	1,243	1	37	53	6,434	2,019	14,313	77	5,470	498
500+	4,370	20,042	755	0	16	115	4,352	1,781	6,286	7	6,150	580
NEGATIVE	16,053	7,351	441	98	7	90	1,214	1,107	399	50	1,552	2,391
S 0- 10	364,961	29,660	3,380	658	31	314	7,571	3,882	310	264	2,151	11,099
U 10- 20	300,665	51,443	10,949	2,039	64	685	16,654	7,167	1,449	435	3,580	8,421
B 20- 30	226,284	61,887	17,447	3,049	102	927	18,487	7,742	2,662	315	4,518	6,640
T 30- 40	170,488	63,169	17,346	3,434	84	838	19,020	7,029	4,089	284	6,313	4,733
O 40- 60	233,789	111,692	27,030	5,525	147	1,403	33,943	10,962	11,855	581	14,174	6,072
T 60-100	188,172	137,140	23,547	1,775	210	1,698	43,557	12,725	29,967	585	17,916	5,160
100+	86,987	237,351	17,279	23	359	1,263	57,823	18,030	100,840	429	35,371	5,933
TOTAL	1,587,399	699,692	117,419	16,602	1,004	7,218	198,268	68,644	151,570	2,943	85,576	50,448

**TABLE F: OREGON ADJUSTMENTS TO FEDERAL ADJ GROSS INCOME (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON ADJUST	FULL-YEAR RETURN ADDITIONS		FULL-YEAR RETURN SUBTRACTIONS						PARTYR & NONRES	
			INTEREST	OTHER	FED TAX	SOC SEC	ORE REFUND	U.S. BONDS	FED PENSION	OTHER	ADDS	SUBS
NEG >10	6,725	-27,209	1,634	10,417	240	74	2,184	1,421	627	9,739	1,492	26,469
NEG <10	9,328	-1,306	212	401	81	44	516	223	190	601	1,772	2,036
0- 2	75,949	2,328	186	998	549	50	208	860	99	598	8,452	4,945
2- 4	79,835	-6,617	342	415	1,346	168	340	1,273	170	633	637	4,082
4- 6	73,284	-8,740	279	624	3,048	216	420	1,474	481	1,250	2,279	5,032
6- 8	70,010	-17,009	380	494	5,967	421	589	2,076	1,776	2,425	762	5,391
8- 10	65,883	-27,045	375	918	11,480	355	781	2,832	4,070	3,563	292	5,550
10- 12	63,890	-41,265	530	780	18,077	486	935	3,497	7,529	4,807	185	7,428
12- 14	63,631	-57,026	530	937	25,576	629	1,164	4,165	12,010	7,068	218	8,098
14- 16	60,484	-70,237	470	818	33,936	785	1,488	4,516	15,350	7,703	247	7,995
16- 18	57,882	-81,119	618	869	43,211	1,093	1,807	4,976	16,664	7,384	314	7,785
18- 20	54,778	-93,568	686	1,018	51,349	1,494	2,211	5,040	19,425	7,008	277	9,021
20- 22	51,193	-102,294	604	671	58,410	2,504	2,353	4,368	20,290	7,798	128	7,973
22- 24	47,609	-111,911	511	790	64,298	4,462	2,864	4,468	21,398	6,720	173	9,176
24- 26	44,628	-117,677	568	962	69,319	6,684	3,205	4,485	21,198	6,322	545	8,538
26- 28	42,775	-126,035	685	1,321	75,432	9,649	3,611	4,582	20,766	5,849	565	8,718
28- 30	40,079	-129,261	598	973	75,463	12,231	3,919	4,544	21,200	5,375	158	8,258
30- 32	37,962	-129,847	667	782	75,955	14,223	4,366	4,599	18,923	5,310	240	8,160
32- 34	35,781	-131,630	680	889	75,474	16,022	4,732	4,499	19,921	4,955	693	8,289
34- 36	33,768	-131,296	786	596	74,166	17,491	5,080	4,163	19,833	4,745	237	7,436
36- 38	32,329	-133,155	801	1,334	73,306	19,666	5,532	4,767	19,664	4,803	69	7,620
38- 40	30,648	-132,275	860	1,028	71,673	21,226	5,709	4,496	19,631	4,581	75	6,922
40- 45	70,667	-326,190	1,989	2,863	172,588	57,631	15,005	11,223	48,222	9,422	230	17,180
45- 50	61,581	-306,014	1,857	1,968	158,502	59,984	15,364	10,773	41,483	9,433	352	14,651
50- 55	54,289	-291,647	2,152	1,829	144,818	63,683	15,072	10,563	40,743	9,519	175	11,405
55- 60	47,252	-270,208	1,669	2,114	129,214	64,377	14,342	11,571	37,564	8,198	652	9,376
60- 70	75,503	-455,073	3,297	3,900	210,591	118,657	25,686	20,167	61,901	12,961	1,956	14,265
70- 80	52,265	-326,658	3,205	3,141	147,737	87,350	19,843	16,335	42,791	9,552	368	9,764
80- 90	35,675	-229,176	2,706	2,246	101,676	61,596	15,576	13,438	29,402	6,699	119	5,860
90-100	24,729	-161,141	2,124	2,205	70,596	42,711	11,633	10,673	20,525	5,642	525	4,216
100-125	34,427	-238,394	4,939	3,507	98,169	67,893	19,315	18,951	26,624	9,265	355	6,977
125-150	16,120	-120,513	2,918	1,877	45,989	34,619	10,785	11,728	11,258	5,537	61	5,452
150-200	15,339	-115,697	4,208	4,341	43,726	34,472	13,025	14,099	8,398	6,592	293	4,229
200-300	10,964	-87,520	5,427	5,362	31,132	25,352	13,713	12,825	4,274	10,307	2,574	3,279
300-500	5,767	-55,204	4,370	3,428	16,235	13,167	11,032	11,214	1,316	7,218	2,998	5,820
500+	4,370	-97,284	15,019	14,052	12,084	11,006	27,991	40,645	443	17,462	2,170	18,893
NEGATIVE	16,053	-28,515	1,846	10,817	320	118	2,699	1,644	817	10,340	3,265	28,504
S 0- 10	364,961	-57,083	1,563	3,450	22,989	1,209	2,338	8,516	6,596	8,470	12,423	25,000
U 10- 20	300,665	-343,215	2,834	4,422	172,149	4,487	7,605	22,194	70,978	33,970	1,240	40,328
B 20- 30	226,284	-587,178	2,967	4,717	342,922	35,530	15,951	22,448	104,852	32,064	1,569	42,664
T 30- 40	170,488	-658,203	3,794	4,629	370,575	88,629	25,418	22,524	97,972	24,394	1,314	38,427
O 40- 60	233,789	-1,194,059	7,667	8,773	605,122	245,675	59,783	44,131	168,012	36,573	1,409	52,612
T 60-100	188,172	-1,172,048	11,332	11,492	530,599	310,314	72,738	60,614	154,618	34,855	2,969	34,104
100+	86,987	-714,613	36,881	32,568	247,335	186,510	95,862	109,462	52,313	56,382	8,451	44,650
TOTAL	1,587,399	-4,754,914	68,883	80,870	2,291,413	872,471	282,395	291,533	656,158	237,048	32,640	306,289



**TABLE G: CREDITS AGAINST STATE TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	TOTAL CREDITS	EXEMPTION CREDITS	EARNED INCOME	WORKING FAMILY	RETIREMENT INCOME	CHILD CARE	ELDERLY CARE	POLITICAL CONTRIB	TAX PD OTHER STATES	OTHER CREDITS
NEG >10	6,725	13	8	0	3	0	1	0	0	1	0
NEG <10	9,328	19	5	0	0	0	0	0	0	13	0
0- 2	75,949	432	235	9	2	0	1	0	1	180	4
2- 4	79,835	2,131	1,927	93	5	4	5	0	3	80	12
4- 6	73,284	5,246	4,719	366	11	20	13	2	5	88	22
6- 8	70,010	7,789	6,806	670	55	70	23	9	11	109	36
8- 10	65,883	10,246	8,730	1,044	121	108	45	15	14	113	56
10- 12	63,890	12,428	10,333	1,340	238	178	102	18	20	126	73
12- 14	63,631	14,535	11,785	1,569	412	273	238	12	27	126	92
14- 16	60,484	15,027	12,104	1,422	570	274	373	11	31	125	116
16- 18	57,882	15,286	12,209	1,232	802	293	450	9	33	135	123
18- 20	54,778	15,114	12,069	1,016	872	289	529	4	41	155	140
20- 22	51,193	14,300	11,655	740	752	290	539	2	44	146	131
22- 24	47,609	13,239	11,108	516	554	292	414	1	45	173	135
24- 26	44,628	12,561	10,717	313	517	298	373	0	50	172	120
26- 28	42,775	11,935	10,444	152	395	260	330	0	47	189	118
28- 30	40,079	11,345	10,161	52	278	248	272	0	54	145	134
30- 32	37,962	10,955	9,909	0	234	200	260	0	54	157	140
32- 34	35,781	10,603	9,659	0	149	194	233	0	59	178	131
34- 36	33,768	10,268	9,431	0	107	147	215	0	62	158	148
36- 38	32,329	10,164	9,366	0	85	115	210	0	65	190	133
38- 40	30,648	9,844	9,162	0	47	90	200	0	66	139	140
40- 45	70,667	23,514	21,836	0	54	72	482	0	186	504	380
45- 50	61,581	21,454	20,017	0	20	0	449	0	185	442	341
50- 55	54,289	19,966	18,468	0	6	0	415	0	194	487	395
55- 60	47,252	17,906	16,550	0	0	0	367	0	199	399	392
60- 70	75,503	29,550	27,160	0	0	0	449	0	394	850	697
70- 80	52,265	21,184	19,274	0	0	0	122	0	336	767	685
80- 90	35,675	14,891	13,318	0	0	0	20	0	275	645	634
90-100	24,729	10,650	9,215	0	0	0	4	0	226	643	562
100-125	34,427	15,578	12,704	0	0	0	1	0	358	1,323	1,192
125-150	16,120	8,269	6,007	0	0	0	0	0	204	1,012	1,047
150-200	15,339	8,898	5,725	0	0	0	0	0	221	1,657	1,294
200-300	10,964	7,846	4,116	0	0	0	0	0	191	2,406	1,133
300-500	5,767	5,787	2,117	0	0	0	0	0	111	2,854	706
500+	4,370	22,652	1,556	0	0	0	0	0	105	19,346	1,645
NEGATIVE	16,053	32	13	0	3	0	1	0	0	14	0
S 0- 10	364,961	25,844	22,417	2,182	194	202	88	27	33	570	130
U 10- 20	300,665	72,391	58,499	6,579	2,895	1,308	1,691	54	152	667	545
B 20- 30	226,284	63,379	54,086	1,773	2,497	1,389	1,928	4	240	825	639
T 30- 40	170,488	51,834	47,527	0	623	745	1,118	0	307	821	693
O 40- 60	233,789	82,841	76,871	0	80	72	1,713	0	764	1,832	1,509
T 60-100	188,172	76,276	68,967	0	0	0	596	0	1,231	2,905	2,577
100+	86,987	69,029	32,224	0	0	0	2	0	1,190	28,598	7,016
TOTAL	1,587,399	441,626	360,604	10,534	6,292	3,716	7,138	84	3,916	36,232	13,109

**TABLE H: DISTRIBUTION OF RETURNS BY NUMBER OF PERSONAL EXEMPTIONS FOR ALL RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	TOTAL PERSONAL EXEMPTIONS	ZERO	ONE	TWO	THREE	FOUR	FIVE	SIX	SEVEN	EIGHT	NINE	TEN OR MORE	
													# OF RETURNS	# OF EXEMPT
NEG >10	6,725	14,602	43	2,136	2,864	629	648	267	86	30	15	1	6	69
NEG <10	9,328	16,418	811	3,800	3,036	696	624	257	71	22	5	4	2	21
0- 2	75,949	76,092	30,603	28,545	9,293	3,310	2,706	1,014	324	95	31	17	11	127
2- 4	79,835	73,754	32,811	31,845	8,535	3,452	2,025	799	244	88	22	11	3	33
4- 6	73,284	78,496	23,487	33,048	9,768	3,740	2,060	822	240	80	23	7	9	95
6- 8	70,010	89,681	13,927	36,254	11,547	4,704	2,293	872	271	99	30	8	5	58
8- 10	65,883	97,250	7,842	35,654	12,511	5,385	2,849	1,100	368	115	38	11	10	107
10- 12	63,890	103,200	4,546	33,890	14,783	5,654	3,191	1,233	392	132	51	12	6	61
12- 14	63,631	109,304	2,824	32,697	16,441	6,178	3,356	1,394	513	149	55	13	11	119
14- 16	60,484	107,631	1,715	30,991	16,029	5,975	3,471	1,469	557	187	55	22	13	139
16- 18	57,882	105,520	1,155	29,339	15,643	5,795	3,569	1,536	517	214	87	20	7	78
18- 20	54,778	102,493	837	27,103	15,078	5,686	3,639	1,554	553	187	86	35	20	220
20- 22	51,193	97,674	608	24,861	14,327	5,358	3,582	1,568	551	190	85	42	21	223
22- 24	47,609	91,762	458	23,053	13,238	4,923	3,572	1,510	535	209	68	30	13	139
24- 26	44,628	87,886	373	21,312	12,174	4,718	3,600	1,532	609	184	84	29	13	137
26- 28	42,775	84,894	283	20,340	11,785	4,322	3,567	1,628	545	195	58	26	26	277
28- 30	40,079	81,840	193	18,200	11,314	4,355	3,502	1,641	567	197	65	30	15	163
30- 32	37,962	79,299	176	16,655	10,819	4,220	3,586	1,592	581	194	82	38	19	200
32- 34	35,781	77,121	115	14,769	10,587	4,057	3,685	1,651	605	198	70	24	20	220
34- 36	33,768	74,743	102	12,916	10,387	4,114	3,827	1,596	559	158	60	26	23	249
36- 38	32,329	73,961	64	11,378	10,352	4,111	3,875	1,683	598	167	61	22	18	188
38- 40	30,648	72,141	75	10,034	9,884	4,054	4,051	1,756	521	177	60	25	11	123
40- 45	70,667	171,152	113	21,240	23,450	9,675	9,930	4,330	1,289	394	155	52	39	417
45- 50	61,581	155,542	65	15,691	21,166	9,243	9,853	3,829	1,221	322	116	46	29	311
50- 55	54,289	142,844	35	11,077	19,976	8,453	9,548	3,665	1,064	316	89	42	24	253
55- 60	47,252	127,524	30	7,812	18,392	7,596	8,897	3,209	914	269	84	29	20	207
60- 70	75,503	208,495	43	10,067	30,341	12,761	14,839	5,500	1,373	395	115	38	31	342
70- 80	52,265	147,400	31	5,638	21,455	8,919	11,026	3,773	1,043	248	86	30	16	174
80- 90	35,675	101,638	18	3,332	14,861	6,154	7,767	2,607	694	141	66	19	16	169
90-100	24,729	70,404	18	2,259	10,259	4,375	5,392	1,841	443	99	24	10	9	96
100-125	34,427	97,129	23	3,311	14,521	5,855	7,489	2,432	577	156	43	10	10	107
125-150	16,120	45,970	10	1,590	6,659	2,667	3,527	1,220	342	64	23	11	7	70
150-200	15,339	43,882	27	1,587	6,279	2,374	3,358	1,270	325	82	27	9	1	12
200-300	10,964	31,636	21	1,118	4,498	1,632	2,359	973	262	71	19	9	2	23
300-500	5,767	16,323	19	634	2,445	771	1,209	522	135	27	4	1	0	0
500+	4,370	12,112	6	529	1,984	517	800	382	121	24	3	4	0	0
NEGATIVE	16,053	31,020	854	5,936	5,900	1,325	1,272	524	157	52	20	5	8	90
S 0- 10	364,961	415,273	108,670	165,346	51,654	20,591	11,933	4,607	1,447	477	144	54	38	420
U 10- 20	300,665	528,148	11,077	154,020	77,974	29,288	17,226	7,186	2,532	869	334	102	57	617
B 20- 30	226,284	444,056	1,915	107,766	62,838	23,676	17,823	7,879	2,807	975	360	157	88	939
T 30- 40	170,488	377,265	532	65,752	52,029	20,556	19,024	8,278	2,864	894	333	135	91	980
O 40- 60	233,789	597,062	243	55,820	82,984	34,967	38,228	15,033	4,488	1,301	444	169	112	1,188
T 60-100	188,172	527,937	110	21,296	76,916	32,209	39,024	13,721	3,553	883	291	97	72	781
100+	86,987	247,052	106	8,769	36,386	13,816	18,742	6,799	1,762	424	119	44	20	212
TOTAL	1,587,399	3,167,813	123,507	584,705	446,681	176,428	163,272	64,027	19,610	5,875	2,045	763	486	5,227

**TABLE H1: DISTRIBUTION OF RETURNS: PERSONAL, DISABILITY OR DISABLED CHILD EXEMPTIONS  
FOR ALL RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON EXEMPTIONS	TOTAL PERSONAL EXEMPTIONS	DISABLED EXEMPTIONS			DISABLED CHILD EXEMPTIONS							
				ONE	TWO	TOTAL	ONE	TWO	THREE	FOUR	FIVE OR MORE RETURNS	MORE EXEMPT	TOTAL	
NEG >10	6,725	14,690	14,602	69	1	71	17	0	0	0	0	0	0	17
NEG <10	9,328	16,543	16,418	98	4	106	19	0	0	0	0	0	0	19
0- 2	75,949	76,638	76,092	437	15	467	66	5	1	0	0	0	0	79
2- 4	79,835	74,311	73,754	431	17	465	77	6	1	0	0	0	0	92
4- 6	73,284	79,152	78,496	506	11	528	116	6	0	0	0	0	0	128
6- 8	70,010	90,569	89,681	718	15	748	119	6	3	0	0	0	0	140
8- 10	65,883	98,210	97,250	764	14	792	137	14	1	0	0	0	0	168
10- 12	63,890	104,345	103,200	868	32	932	183	12	2	0	0	0	0	213
12- 14	63,631	110,423	109,304	849	28	905	175	16	1	1	0	0	0	214
14- 16	60,484	108,763	107,631	780	43	866	228	19	0	0	0	0	0	266
16- 18	57,882	106,595	105,520	768	27	822	209	19	2	0	0	0	0	253
18- 20	54,778	103,527	102,493	684	26	736	222	30	4	1	0	0	0	298
20- 22	51,193	98,641	97,674	646	25	696	207	24	1	2	1	5	5	271
22- 24	47,609	92,661	91,762	554	18	590	232	28	4	1	1	5	5	309
24- 26	44,628	88,706	87,886	507	15	537	226	24	3	0	0	0	0	283
26- 28	42,775	85,672	84,894	495	12	519	217	13	4	1	0	0	0	259
28- 30	40,079	82,580	81,840	428	19	466	213	26	0	1	1	5	5	274
30- 32	37,962	80,043	79,299	401	17	435	244	22	7	0	0	0	0	309
32- 34	35,781	77,804	77,121	382	16	414	222	17	3	1	0	0	0	269
34- 36	33,768	75,439	74,743	341	12	365	258	24	4	0	2	13	13	331
36- 38	32,329	74,580	73,961	321	12	345	201	32	3	0	0	0	0	274
38- 40	30,648	72,756	72,141	316	16	348	216	21	3	0	0	0	0	267
40- 45	70,667	172,513	171,152	710	19	748	495	44	10	0	0	0	0	613
45- 50	61,581	156,700	155,542	528	17	562	486	37	9	1	1	5	5	596
50- 55	54,289	143,950	142,844	552	24	600	420	40	2	0	0	0	0	506
55- 60	47,252	128,490	127,524	465	19	503	384	31	3	2	0	0	0	463
60- 70	75,503	209,934	208,495	737	20	777	546	47	6	1	0	0	0	662
70- 80	52,265	148,337	147,400	470	12	494	371	28	4	1	0	0	0	443
80- 90	35,675	102,264	101,638	287	10	307	269	15	2	1	2	10	10	319
90-100	24,729	70,789	70,404	193	5	203	157	11	1	0	0	0	0	182
100-125	34,427	97,634	97,129	249	5	259	202	19	2	0	0	0	0	246
125-150	16,120	46,208	45,970	109	5	119	102	7	1	0	0	0	0	119
150-200	15,339	44,080	43,882	109	4	117	70	4	1	0	0	0	0	81
200-300	10,964	31,766	31,636	67	0	67	50	5	1	0	0	0	0	63
300-500	5,767	16,386	16,323	30	0	30	31	1	0	0	0	0	0	33
500+	4,370	12,137	12,112	13	1	15	10	0	0	0	0	0	0	10
NEGATIVE	16,053	31,233	31,020	167	5	177	36	0	0	0	0	0	0	36
S 0- 10	364,961	418,880	415,273	2,856	72	3,000	515	37	6	0	0	0	0	607
U 10- 20	300,665	533,653	528,148	3,949	156	4,261	1,017	96	9	2	0	0	0	1,244
B 20- 30	226,284	448,260	444,056	2,630	89	2,808	1,095	115	12	5	3	15	15	1,396
T 30- 40	170,488	380,622	377,265	1,761	73	1,907	1,141	116	20	1	2	13	13	1,450
O 40- 60	233,779	601,653	597,062	2,255	79	2,413	1,785	152	24	3	1	5	5	2,178
T 60-100	188,172	531,324	527,937	1,687	47	1,781	1,343	101	13	3	2	10	10	1,606
100+	86,987	248,211	247,052	577	15	607	465	36	5	0	0	0	0	552
<b>TOTAL</b>	<b>1,587,399</b>	<b>3,193,836</b>	<b>3,167,813</b>	<b>15,882</b>	<b>536</b>	<b>16,954</b>	<b>7,397</b>	<b>653</b>	<b>89</b>	<b>14</b>	<b>8</b>	<b>43</b>	<b>43</b>	<b>9,069</b>

**TABLE I: DISTRIBUTION OF RETURNS: OVER 65 OR BLIND STANDARD DEDUCTIONS FOR ALL RETURNS IN OREGON**

AGI LEVEL (\$000)	TOTAL RETURNS				JOINT RETURNS				NON-JOINT RETURNS				TAXPAYERS			RETURNS WITH BLIND EXEMPT
	ALL RETURNS	STD DED RETURNS	WITH 65+ EXEMPT	% OF TOTAL	WITH 65+ EXEMPT	% OF TOTAL	ONE 65+ %	TWO 65+ %	WITH 65+ EXEMPT	% OF TOTAL	# OF TAXPAYERS	WITH 65+ EXEMPT	% OF TOTAL			
NEG >10	6,725	2,407	623	9.3	349	8.3	92	26.4	257	73.6	274	10.9	10,936	880	8.0	10
NEG <10	9,328	4,911	991	10.6	481	11.3	129	26.8	352	73.2	510	10.1	13,595	1,343	9.9	18
0- 2	75,949	65,887	3,266	4.3	1,274	10.0	387	30.4	887	69.6	1,992	3.2	88,743	4,153	4.7	116
2- 4	79,835	72,848	3,160	4.0	1,139	12.7	364	32.0	775	68.0	2,021	2.9	88,811	3,935	4.4	79
4- 6	73,284	65,972	4,614	6.3	1,270	14.4	412	32.4	858	67.6	3,344	5.2	82,134	5,472	6.7	98
6- 8	70,010	60,730	7,036	10.0	1,691	16.6	488	28.9	1,203	71.1	5,345	8.9	80,167	8,239	10.3	172
8- 10	65,883	55,182	7,419	11.3	2,238	19.3	609	27.2	1,629	72.8	5,181	9.5	77,498	9,048	11.7	201
10- 12	63,890	51,784	7,442	11.6	3,021	21.5	672	22.2	2,349	77.8	4,421	8.9	77,909	9,791	12.6	223
12- 14	63,631	50,550	7,056	11.1	3,327	20.6	775	23.3	2,552	76.7	3,729	7.9	79,761	9,608	12.0	207
14- 16	60,484	46,818	6,072	10.0	3,089	18.8	697	22.6	2,392	77.4	2,983	6.8	76,924	8,464	11.0	163
16- 18	57,882	43,702	5,061	8.7	2,578	15.5	625	24.2	1,953	75.8	2,483	6.0	74,522	7,014	9.4	154
18- 20	54,778	40,376	4,211	7.7	2,379	14.0	635	26.7	1,744	73.3	1,832	4.8	71,717	5,955	8.3	149
20- 22	51,193	36,651	3,360	6.6	2,057	12.1	578	28.1	1,479	71.9	1,303	3.8	68,181	4,839	7.1	115
22- 24	47,609	32,764	2,922	6.1	1,755	10.7	461	26.3	1,294	73.7	1,167	3.7	64,068	4,216	6.6	103
24- 26	44,628	29,302	2,307	5.2	1,403	8.6	446	31.8	957	68.2	904	3.2	60,977	3,264	5.4	65
26- 28	42,775	26,985	2,023	4.7	1,244	7.7	370	29.7	874	70.3	779	2.9	58,929	2,897	4.9	72
28- 30	40,079	23,683	1,778	4.4	1,053	6.5	314	29.8	739	70.2	725	3.1	56,391	2,517	4.5	74
30- 32	37,962	20,943	1,444	3.8	871	5.3	235	27.0	636	73.0	573	2.7	54,380	2,080	3.8	58
32- 34	35,781	18,853	1,411	3.9	870	5.2	249	28.6	621	71.4	541	2.8	52,399	2,032	3.9	37
34- 36	33,768	16,463	1,175	3.5	755	4.4	211	27.9	544	72.1	420	2.5	50,804	1,719	3.4	43
36- 38	32,329	14,506	1,102	3.4	711	4.1	213	30.0	498	70.0	391	2.6	49,810	1,600	3.2	44
38- 40	30,648	12,800	1,030	3.4	659	3.7	198	30.0	461	70.0	371	2.8	48,238	1,491	3.1	33
40- 45	70,667	26,035	2,132	3.0	1,305	3.0	406	31.1	899	68.9	827	3.0	114,070	3,031	2.7	65
45- 50	61,581	18,734	1,624	2.6	962	2.3	271	28.2	691	71.8	662	3.3	102,939	2,315	2.2	54
50- 55	54,289	13,779	1,341	2.5	867	2.2	247	28.5	620	71.5	474	3.4	94,525	1,961	2.1	52
55- 60	47,252	9,942	1,123	2.4	798	2.1	220	27.6	578	72.4	325	3.3	84,583	1,701	2.0	32
60- 70	75,503	11,992	1,545	2.0	1,139	1.8	268	23.5	871	76.5	406	3.2	138,400	2,416	1.7	46
70- 80	52,265	5,961	927	1.8	713	1.6	170	23.8	543	76.2	214	3.1	97,566	1,470	1.5	29
80- 90	35,675	3,142	535	1.5	416	1.3	85	20.4	331	79.6	119	2.9	67,194	866	1.3	17
90-100	24,729	1,796	339	1.4	262	1.2	48	18.3	214	81.7	77	2.8	46,694	553	1.2	15
100-125	34,427	2,106	433	1.3	303	1.0	64	21.1	239	78.9	130	3.2	64,804	672	1.0	4
125-150	16,120	856	209	1.3	148	1.0	25	16.9	123	83.1	61	3.1	30,289	332	1.1	4
150-200	15,339	773	180	1.2	132	1.0	29	22.0	103	78.0	48	2.4	28,704	283	1.0	3
200-300	10,964	519	128	1.2	88	0.9	24	27.3	64	72.7	40	2.9	20,529	192	0.9	3
300-500	5,767	269	69	1.2	51	1.0	11	21.6	40	78.4	18	2.3	10,765	109	1.0	0
500+	4,370	240	44	1.0	36	1.0	8	22.2	28	77.8	8	1.3	8,108	72	0.9	0
NEGATIVE	16,053	7,318	1,614	10.1	830	9.8	221	26.6	609	73.4	784	10.3	24,531	2,223	9.1	28
S 0- 10	364,961	320,619	25,495	7.0	7,612	14.5	2,260	29.7	5,352	70.3	17,883	5.7	417,353	30,847	7.4	666
U 10- 20	300,665	233,230	29,842	9.9	14,394	18.0	3,404	23.6	10,990	76.4	15,448	7.0	380,833	40,832	10.7	896
B 20- 30	226,284	149,385	12,390	5.5	7,512	9.1	2,169	28.9	5,343	71.1	4,878	3.4	308,546	17,733	5.7	429
T 30- 40	170,488	83,565	6,162	3.6	3,866	4.5	1,106	28.6	2,760	71.4	2,296	2.7	255,631	8,922	3.5	215
O 40- 60	233,789	68,490	6,220	2.7	3,932	2.4	1,144	29.1	2,788	70.9	2,288	3.2	396,117	9,008	2.3	203
T 60-100	188,172	22,891	3,346	1.8	2,530	1.6	571	22.6	1,959	77.4	816	3.1	349,854	5,305	1.5	107
100+	86,987	4,763	1,063	1.2	758	1.0	161	21.2	597	78.8	305	2.8	163,199	1,660	1.0	14
TOTAL	1,587,399	890,261	86,132	5.4	41,434	5.8	11,036	26.6	30,398	73.4	44,698	5.1	2,296,064	116,530	5.1	2,558

**TABLE J: OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	OREGON TAX DUE	AMOUNT WITHHELD FROM WAGES	ESTIMATED TAX PAYMENTS	TAX PAID WITH RETURNS	TAX REFUNDS DUE	NONGAME WILDLIFE	AIDS/HIV EDUCATION	CHILD ABUSE PREVENTION	ALZHEIMERS RESEARCH	STOP DOMESTIC VIOLENCE
NEG >10	6,725	88	2,799	2,056	18	4,781	0	0	0	0	0
NEG <10	9,328	90	1,136	885	60	1,987	0	0	0	0	0
0- 2	75,949	1,020	7,998	1,228	451	8,614	2	2	3	1	2
2- 4	79,835	3,270	8,989	715	820	7,099	3	3	4	2	3
4- 6	73,284	6,633	13,311	959	1,345	8,668	4	3	5	3	3
6- 8	70,010	10,318	16,998	1,127	1,888	9,200	3	3	4	2	3
8- 10	65,883	13,884	20,787	1,437	2,514	10,191	3	3	4	2	3
10- 12	63,890	18,289	25,217	2,026	3,027	11,105	3	2	5	2	3
12- 14	63,631	23,436	30,854	2,587	3,553	12,435	3	3	4	3	3
14- 16	60,484	28,325	35,528	3,176	3,823	12,846	3	2	5	2	3
16- 18	57,882	33,611	40,494	3,885	3,993	13,151	3	2	4	2	3
18- 20	54,778	38,296	45,185	4,400	4,118	13,574	3	2	5	3	3
20- 22	51,193	42,261	48,823	4,391	4,094	13,023	3	2	4	3	3
22- 24	47,609	45,201	51,287	4,630	4,082	12,633	3	2	3	2	2
24- 26	44,628	47,915	54,313	4,658	4,035	12,796	4	2	5	2	2
26- 28	42,775	51,434	57,785	4,809	3,998	12,695	4	3	5	3	3
28- 30	40,079	52,677	58,780	4,846	4,134	12,560	4	3	4	3	3
30- 32	37,962	54,340	60,348	5,008	4,115	12,528	3	2	4	3	3
32- 34	35,781	55,378	61,005	5,268	4,268	12,511	3	3	5	3	3
34- 36	33,768	56,106	61,875	5,188	4,155	12,426	3	2	4	3	2
36- 38	32,329	57,188	62,844	5,291	4,198	12,406	4	2	4	3	2
38- 40	30,648	57,793	63,206	5,478	4,201	12,323	4	2	4	3	2
40- 45	70,667	148,070	160,287	14,807	10,506	30,440	9	6	10	8	6
45- 50	61,581	148,073	158,335	14,579	10,232	27,982	7	4	8	6	5
50- 55	54,289	146,835	154,335	15,435	10,419	26,322	7	4	8	6	5
55- 60	47,252	143,058	147,605	15,206	10,205	23,108	7	3	7	5	4
60- 70	75,503	265,356	267,211	31,018	19,204	39,370	10	5	12	9	8
70- 80	52,265	220,582	215,681	28,688	16,388	29,612	8	4	10	7	5
80- 90	35,675	176,381	166,820	26,212	14,051	22,256	7	4	8	6	5
90-100	24,729	140,529	127,995	23,893	11,952	16,581	5	3	5	5	4
100-125	34,427	236,415	199,318	51,605	23,752	26,939	7	4	9	6	6
125-150	16,120	141,094	106,345	40,255	16,384	15,134	3	1	4	3	2
150-200	15,339	175,544	117,844	61,831	22,443	18,168	2	2	3	2	2
200-300	10,964	185,073	109,169	77,234	25,871	18,339	1	1	2	2	2
300-500	5,767	159,057	82,141	77,134	23,139	15,740	1	1	1	1	1
500+	4,370	444,605	123,102	311,002	77,681	45,887	0	0	4	0	1
NEGATIVE	16,053	177	3,935	2,941	78	6,768	0	0	0	0	0
S 0- 10	364,961	35,125	68,082	5,466	7,018	43,772	16	13	20	10	15
U 10- 20	300,665	141,957	177,278	16,075	18,513	63,111	16	12	22	12	14
B 20- 30	226,284	239,487	270,988	23,334	20,342	63,708	17	12	21	14	13
T 30- 40	170,488	280,805	309,278	26,233	20,935	62,194	18	11	21	14	13
O 40- 60	233,789	586,036	620,561	60,028	41,362	107,851	29	17	33	24	20
T 60-100	188,172	802,847	777,708	109,810	61,595	107,818	30	15	35	28	22
100+	86,987	1,341,786	737,919	619,061	189,270	140,207	14	8	24	14	13
TOTAL	1,587,399	3,428,221	2,965,748	862,948	359,114	595,429	141	88	177	116	111

**TABLE K: OREGON ITEMIZED DEDUCTIONS AND STATE TAX ITEMIZED ON FEDERAL RETURN FOR ALL RETURNS IN OREGON**

AGI LEVEL (\$000)	FEDERAL ITEMIZED DEDUCTIONS				STATE TAX ITEMIZED ON FEDERAL RETURN				OREGON MEDICAL DEDUCTION				TOTAL OREGON ITEMIZED DEDUCTIONS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	4,318	64.2	85,526	19,807	2,018	30.0	34,563	17,127	19	0.1	2,737	143.5	4,318	64.2	50,963	11,802
NEG <10	4,417	47.4	37,917	8,584	2,055	22.0	15,412	7,500	8	0.1	1,684	210.5	4,417	47.4	22,505	5,095
0- 2	10,062	13.2	134,186	13,336	6,604	8.7	94,591	14,323	623	0.8	75	121	10,062	13.2	39,595	3,935
2- 4	6,987	8.8	57,524	8,233	4,792	6.0	29,729	6,204	1,003	1.3	246	245	6,987	8.8	27,795	3,978
4- 6	7,312	10.0	53,326	7,293	4,787	6.5	15,404	3,218	1,793	2.4	734	410	7,312	10.0	37,922	5,186
6- 8	9,280	13.3	65,220	7,028	5,866	8.4	9,699	1,653	3,549	5.1	1,908	538	9,280	13.3	55,521	5,983
8- 10	10,701	16.2	101,345	9,471	7,174	10.9	14,380	2,005	4,783	7.3	3,280	686	10,701	16.2	86,965	8,127
10- 12	12,106	18.9	97,099	8,021	8,548	13.4	10,003	1,170	5,766	9.0	4,764	826	12,106	18.9	87,096	7,194
12- 14	13,081	20.6	116,722	8,923	9,823	15.4	18,741	1,908	6,332	10.0	6,183	976	13,081	20.6	97,981	7,490
14- 16	13,666	22.6	293,618	21,485	10,923	18.1	11,924	1,092	6,400	10.6	7,039	1,100	13,666	22.6	281,694	20,613
16- 18	14,180	24.5	129,202	9,112	11,819	20.4	14,633	1,238	6,389	11.0	8,026	1,256	14,180	24.5	114,569	8,080
18- 20	14,402	26.3	135,711	9,423	12,501	22.8	18,070	1,446	5,854	10.7	8,005	1,367	14,402	26.3	117,640	8,168
20- 22	14,542	28.4	139,760	9,611	13,025	25.4	20,912	1,606	5,205	10.2	7,773	1,493	14,542	28.4	118,848	8,173
22- 24	14,845	31.2	145,287	9,787	13,651	28.7	22,259	1,631	4,724	9.9	7,617	1,612	14,845	31.2	123,028	8,287
24- 26	15,326	34.3	148,569	9,694	14,355	32.2	21,866	1,523	4,254	9.5	7,390	1,737	15,326	34.3	126,703	8,267
26- 28	15,790	36.9	155,420	9,843	14,947	34.9	25,042	1,675	3,874	9.1	7,105	1,834	15,790	36.9	130,378	8,257
28- 30	16,396	40.9	168,915	10,302	15,627	39.0	30,545	1,955	3,693	9.2	7,216	1,954	16,396	40.9	138,369	8,439
30- 32	17,019	44.8	180,670	10,616	16,364	43.1	34,170	2,088	3,564	9.4	7,397	2,075	17,019	44.8	146,500	8,608
32- 34	16,928	47.3	180,998	10,692	16,326	45.6	32,787	2,008	3,272	9.1	7,099	2,170	16,928	47.3	148,210	8,755
34- 36	17,305	51.2	189,265	10,937	16,783	49.7	36,478	2,173	3,029	9.0	6,868	2,267	17,305	51.2	152,787	8,829
36- 38	17,823	55.1	202,516	11,363	17,390	53.8	42,786	2,460	3,031	9.4	7,178	2,368	17,823	55.1	159,730	8,962
38- 40	17,848	58.2	206,493	11,570	17,430	56.9	44,037	2,526	2,935	9.6	7,173	2,444	17,848	58.2	162,457	9,102
40- 45	44,632	63.2	547,658	12,271	43,796	62.0	120,225	2,745	6,952	9.8	18,018	2,592	44,632	63.2	427,433	9,577
45- 50	42,847	69.6	549,556	12,826	42,186	68.5	126,577	3,000	5,996	9.7	16,456	2,744	42,847	69.6	422,979	9,872
50- 55	40,510	74.6	556,556	13,739	40,005	73.7	136,020	3,400	5,622	10.4	16,748	2,979	40,510	74.6	420,536	10,381
55- 60	37,310	79.0	540,097	14,476	36,852	78.0	137,853	3,741	5,179	11.0	16,213	3,130	37,310	79.0	402,243	10,781
60- 70	63,511	84.1	1,008,238	15,875	62,896	83.3	274,349	4,362	8,880	11.8	30,789	3,467	63,511	84.1	733,889	11,555
70- 80	46,304	88.6	814,486	17,590	45,890	87.8	232,872	5,075	6,321	12.1	23,422	3,705	46,304	88.6	581,614	12,561
80- 90	32,533	91.2	637,511	19,596	32,305	90.6	192,410	5,956	4,447	12.5	17,594	3,956	32,533	91.2	445,101	13,682
90-100	22,933	92.7	489,317	21,337	22,755	92.0	152,968	6,722	3,140	12.7	12,900	4,108	22,933	92.7	336,350	14,667
100-125	32,321	93.9	789,440	24,425	32,095	93.2	258,916	8,067	5,012	14.6	22,183	4,426	32,321	93.9	530,524	16,414
125-150	15,264	94.7	437,789	28,681	15,120	93.8	151,694	10,033	2,512	15.6	11,946	4,756	15,264	94.7	286,095	18,743
150-200	14,566	95.0	499,631	34,301	14,419	94.0	186,820	12,956	2,532	16.5	12,936	5,109	14,566	95.0	312,812	21,475
200-300	10,445	95.3	461,837	44,216	10,343	94.3	191,964	18,560	1,860	17.0	10,122	5,442	10,445	95.3	269,874	25,838
300-500	5,498	95.3	337,159	61,324	5,439	94.3	154,215	28,354	961	16.7	6,002	6,245	5,498	95.3	182,944	33,275
500+	4,130	94.5	740,735	179,355	4,085	93.5	355,014	86,907	753	17.2	4,824	6,407	4,130	94.5	385,721	93,395
NEGATIVE	8,735	54.4	123,443	14,132	4,073	25.4	49,975	12,270	15	0.1	33	2,175	8,735	54.4	73,468	8,411
S 0- 10	44,342	12.1	411,601	9,282	29,223	8.0	163,802	5,605	11,751	3.2	6,243	531	44,342	12.1	247,798	5,588
U 10- 20	67,435	22.4	772,351	11,453	53,614	17.8	73,371	1,369	30,741	10.2	34,017	1,107	67,435	22.4	698,980	10,365
B 20- 30	76,899	34.0	757,951	9,856	71,605	31.6	120,624	1,685	21,750	9.6	37,101	1,706	76,899	34.0	637,327	8,288
T 30- 40	86,923	51.0	959,942	11,044	84,293	49.4	190,257	2,257	15,831	9.3	35,714	2,256	86,923	51.0	769,684	8,855
O 40- 60	165,299	70.7	2,193,867	13,272	162,839	69.7	520,676	3,197	23,749	10.2	67,434	2,839	165,299	70.7	1,673,191	10,122
T 60-100	165,281	87.8	2,949,553	17,846	163,846	87.1	852,598	5,204	22,788	12.1	84,705	3,717	165,281	87.8	2,096,954	12,687
100+	82,224	94.5	3,266,591	39,728	81,501	93.7	1298622	15,934	13,630	15.7	68,013	4,990	82,224	94.5	1,967,969	23,934
TOTAL	697,138	43.9	\$11,435,298	\$16,403	650,994	41.0	\$3,269,926	\$5,023	140,255	8.8	\$333,260	\$2,376	697,138	43.9	\$8,165,372	\$11,713

## **Section 4: Tables for Full-Year Resident Returns**

This section contains tables for full-year resident returns, which comprise nearly 90 percent of all returns. These tables represent the strongest base for statistical reference, because Oregon adjusted gross income and federal adjusted gross income are identical. Breakdowns by tax status (taxable or nontaxable), standard or itemized deductions, filing status (single, joint, head of household, or married filing separately), and family size are provided.









**TABLE D: SOURCES OF ADJUSTED GROSS INCOME (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	ADJUSTED GROSS INCOME	WAGES SALARIES & TIPS	TAXABLE DIVIDENDS & INTEREST	BUSINESS INCOME	PROPERTY SALES	TAXABLE PENSIONS	RENT PARTNER ETC.	FARM	OTHER	ADJUST-MENTS
NEG >10	5,301	-478,789	48,066	35,938	-44,890	61,452	13,891	-177,161	-59,217	-353,941	2,926
NEG <10	5,892	-19,598	16,615	8,008	-9,183	2,187	6,155	-17,891	-8,800	-14,656	2,034
0- 2	48,079	55,257	46,383	9,990	1,613	5,276	3,464	-3,178	-2,561	-4,376	1,354
2- 4	60,835	182,236	148,002	15,895	7,561	7,490	6,998	-2,199	-3,301	4,190	2,399
4- 6	58,805	293,654	227,976	22,401	14,760	8,957	16,543	-548	-3,304	10,482	3,612
6- 8	58,365	408,089	286,733	35,397	23,801	10,211	37,821	2,334	-3,028	20,077	5,255
8- 10	56,498	508,182	345,035	46,242	29,641	10,784	56,485	2,228	-2,956	26,665	5,942
10- 12	55,627	611,872	408,771	54,111	31,344	17,162	78,349	-623	-3,382	32,842	6,702
12- 14	56,486	734,037	494,684	59,106	34,373	14,564	97,449	5,901	-3,920	39,814	7,935
14- 16	54,302	814,250	556,875	61,570	37,625	15,457	107,785	5,804	-3,278	41,257	8,844
16- 18	52,377	889,901	620,433	63,606	38,090	17,543	114,524	5,612	-4,885	44,486	9,508
18- 20	49,715	943,779	675,497	59,877	37,222	18,672	114,366	5,725	-3,743	46,196	10,034
20- 22	46,492	976,140	711,228	55,295	38,640	18,441	110,742	6,130	-4,085	50,486	10,736
22- 24	43,399	997,637	733,720	53,736	39,209	17,889	109,552	6,988	-4,515	51,806	10,747
24- 26	40,501	1,012,208	755,114	49,457	37,232	18,101	105,177	7,512	-3,965	54,807	11,229
26- 28	38,923	1,050,478	791,515	48,553	39,093	18,599	104,914	6,739	-3,432	55,650	11,151
28- 30	36,569	1,060,062	797,211	47,275	38,722	19,862	106,725	7,343	-3,717	58,025	11,384
30- 32	34,646	1,073,609	807,706	47,256	39,704	19,325	105,556	9,156	-2,923	59,526	11,697
32- 34	32,667	1,077,674	809,295	45,748	39,406	21,726	108,272	8,828	-2,724	58,820	11,698
34- 36	30,896	1,081,070	817,506	42,890	39,727	20,762	106,297	9,001	-3,032	59,759	11,841
36- 38	29,619	1,095,705	826,272	43,750	39,673	20,492	110,458	9,861	-3,415	60,367	11,754
38- 40	28,161	1,097,988	827,663	43,962	40,331	21,626	110,162	9,773	-2,853	58,772	11,447
40- 45	64,964	2,757,656	2,081,487	109,891	97,379	58,416	277,469	27,850	-10,471	144,770	29,134
45- 50	57,082	2,708,999	2,048,422	104,539	91,714	59,793	266,821	31,568	-6,906	139,653	26,605
50- 55	50,726	2,660,533	1,990,800	102,006	95,505	71,122	268,699	23,022	-6,624	141,884	25,881
55- 60	44,403	2,550,749	1,890,536	99,485	87,564	68,172	262,850	35,828	-5,008	135,321	24,000
60- 70	71,470	4,625,920	3,399,904	186,564	161,539	141,078	493,359	74,466	-7,579	218,839	42,250
70- 80	49,745	3,715,145	2,712,731	155,218	134,601	133,899	387,084	79,905	-6,784	153,164	34,672
80- 90	34,112	2,888,919	2,074,386	127,284	114,869	125,465	293,119	79,408	-3,882	107,808	29,539
90-100	23,648	2,239,169	1,570,544	106,592	104,343	115,377	218,903	78,142	-1,879	72,667	25,520
100-125	32,877	3,642,295	2,389,741	204,242	200,453	253,137	359,158	178,263	-4,713	111,306	49,293
125-150	15,397	2,096,420	1,259,652	130,731	150,964	192,523	178,804	164,305	-945	58,637	38,251
150-200	14,640	2,506,152	1,386,924	172,695	199,965	283,882	178,927	266,135	-356	67,379	49,399
200-300	10,416	2,505,371	1,272,167	185,946	193,619	372,874	132,534	336,592	-1,818	58,822	45,366
300-500	5,443	2,047,732	936,426	161,781	127,041	385,092	73,666	344,136	299	48,936	29,646
500+	4,050	5,425,680	1,305,804	538,987	94,839	2,099,630	67,318	1,225,861	-5,650	118,354	19,462
NEGATIVE	11,193	-498,387	64,681	43,946	-54,073	63,639	20,046	-195,052	-68,017	-368,597	4,960
S 0- 10	282,582	1,447,419	1,054,129	129,924	77,375	42,718	121,310	-1,364	-15,150	57,037	18,561
U 10- 20	268,507	3,993,840	2,756,260	298,270	178,655	83,397	512,474	22,419	-19,207	204,595	43,022
B 20- 30	205,884	5,096,525	3,788,789	254,316	192,896	92,891	537,110	34,711	-19,714	270,775	55,247
T 30- 40	155,989	5,426,045	4,088,442	223,606	198,841	103,931	540,745	46,619	-14,946	297,244	58,436
O 40- 60	217,175	10,677,937	8,011,246	415,921	372,162	257,504	1,075,839	118,267	-29,009	561,628	105,620
T 60-100	178,975	13,469,153	9,757,565	575,658	515,353	515,819	1,392,464	311,921	-20,125	552,478	131,980
100+	82,823	18,223,650	8,550,715	1,394,382	966,882	3,587,139	990,407	2,515,293	-13,184	463,435	231,418
TOTAL	1,403,128	57,836,181	38,071,826	3,336,022	2,448,090	4,747,038	5,190,394	2,852,815	-199,354	2,038,593	649,244

**TABLE D1: WAGE, INTEREST, AND DIVIDEND INCOME  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	WAGES, SALARIES, TIPS & OTHER COMPENSATION					INTEREST INCOME					DIVIDEND INCOME				
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	1,949	36.8	48,066	24,662	10.0	4,177	78.8	29,098	6,966	6.1	1,724	32.5	6,840	3,967	1.4
NEG <10	1,616	27.4	16,615	10,281	84.8	3,771	64.0	5,927	1,572	30.2	1,838	31.2	2,081	1,132	10.6
0- 2	33,190	69.0	46,383	1,397	83.9	16,617	34.6	6,727	405	12.2	8,389	17.4	3,263	389	5.9
2- 4	50,268	82.6	148,002	2,944	81.2	20,597	33.9	10,523	511	5.8	7,807	12.8	5,372	688	2.9
4- 6	47,801	81.3	227,976	4,769	77.6	20,519	34.9	15,618	761	5.3	6,916	11.8	6,783	981	2.3
6- 8	43,979	75.4	286,733	6,520	70.3	21,980	37.7	26,216	1,193	6.4	7,325	12.6	9,181	1,253	2.2
8- 10	41,538	73.5	345,035	8,306	67.9	22,064	39.1	34,450	1,561	6.8	7,649	13.5	11,792	1,542	2.3
10- 12	40,387	72.6	408,771	10,121	66.8	22,635	40.7	40,687	1,798	6.6	7,809	14.0	13,424	1,719	2.2
12- 14	41,531	73.5	494,684	11,911	67.4	23,259	41.2	44,382	1,908	6.0	8,157	14.4	14,724	1,805	2.0
14- 16	40,526	74.6	556,875	13,741	68.4	22,764	41.9	45,622	2,004	5.6	8,018	14.8	15,947	1,989	2.0
16- 18	39,833	76.1	620,433	15,576	69.7	22,747	43.4	47,254	2,077	5.3	7,972	15.2	16,352	2,051	1.8
18- 20	38,759	78.0	675,497	17,428	71.6	22,237	44.7	44,296	1,992	4.7	7,560	15.2	15,581	2,061	1.7
20- 22	36,870	79.3	711,228	19,290	72.9	21,224	45.7	40,158	1,892	4.1	7,171	15.4	15,137	2,111	1.6
22- 24	34,750	80.1	733,720	21,114	73.5	20,802	47.9	38,803	1,865	3.9	6,914	15.9	14,933	2,160	1.5
24- 26	32,908	81.3	755,114	22,946	74.6	20,266	50.0	35,684	1,761	3.5	6,610	16.3	13,773	2,084	1.4
26- 28	32,008	82.2	791,515	24,729	75.3	20,258	52.0	34,749	1,715	3.3	6,605	17.0	13,804	2,090	1.3
28- 30	30,111	82.3	797,211	26,476	75.2	20,069	54.9	33,258	1,657	3.1	6,673	18.2	14,017	2,101	1.3
30- 32	28,654	82.7	807,706	28,188	75.2	19,702	56.9	33,233	1,687	3.1	6,445	18.6	14,023	2,176	1.3
32- 34	27,027	82.7	809,295	29,944	75.1	19,365	59.3	32,440	1,675	3.0	6,490	19.9	13,307	2,050	1.2
34- 36	25,827	83.6	817,506	31,653	75.6	19,097	61.8	29,969	1,569	2.8	6,403	20.7	12,921	2,018	1.2
36- 38	24,819	83.8	826,272	33,292	75.4	18,789	63.4	30,678	1,633	2.8	6,498	21.9	13,072	2,012	1.2
38- 40	23,670	84.1	827,663	34,967	75.4	18,586	66.0	30,557	1,644	2.8	6,427	22.8	13,405	2,086	1.2
40- 45	54,922	84.5	2,081,487	37,899	75.5	45,273	69.7	74,570	1,647	2.7	16,361	25.2	35,320	2,159	1.3
45- 50	48,587	85.1	2,048,422	42,160	75.6	41,878	73.4	69,885	1,669	2.6	15,557	27.3	34,654	2,228	1.3
50- 55	43,084	84.9	1,990,800	46,207	74.8	38,904	76.7	66,977	1,722	2.5	15,191	29.9	35,030	2,306	1.3
55- 60	37,775	85.1	1,890,536	50,047	74.1	35,360	79.6	65,804	1,861	2.6	14,626	32.9	33,681	2,303	1.3
60- 70	60,944	85.3	3,399,904	55,787	73.5	59,734	83.6	121,886	2,040	2.6	26,992	37.8	64,678	2,396	1.4
70- 80	42,624	85.7	2,712,731	63,643	73.0	43,316	87.1	100,273	2,315	2.7	21,841	43.9	54,945	2,516	1.5
80- 90	29,297	85.9	2,074,386	70,805	71.8	30,512	89.4	78,821	2,583	2.7	16,801	49.3	48,463	2,885	1.7
90-100	20,291	85.8	1,570,544	77,401	70.1	21,647	91.5	65,683	3,034	2.9	12,908	54.6	40,909	3,169	1.8
100-125	27,755	84.4	2,389,741	86,101	65.6	30,452	92.6	120,601	3,960	3.3	20,365	61.9	83,641	4,107	2.3
125-150	12,661	82.2	1,259,652	99,491	60.1	14,497	94.2	76,497	5,277	3.6	10,509	68.3	54,233	5,161	2.6
150-200	11,865	81.0	1,386,924	116,892	55.3	14,007	95.7	98,331	7,020	3.9	10,891	74.4	74,364	6,828	3.0
200-300	8,341	80.1	1,272,167	152,520	50.8	10,064	96.6	105,971	10,530	4.2	8,324	79.9	79,975	9,608	3.2
300-500	4,333	79.6	936,426	216,115	45.7	5,316	97.7	90,979	17,114	4.4	4,620	84.9	70,803	15,325	3.5
500+	3,274	80.8	1,305,804	398,841	24.1	3,995	98.6	295,555	73,981	5.4	3,682	90.9	243,432	66,114	4.5
NEGATIVE	3,565	31.9	64,681	18,143	13.0	7,948	71.0	35,025	4,407	7.0	3,562	31.8	8,921	2,505	1.8
S 0- 10	216,776	76.7	1,054,129	4,863	72.8	101,777	36.0	93,534	919	6.5	38,086	13.5	36,390	955	2.5
U 10- 20	201,036	74.9	2,756,260	13,710	69.0	113,642	42.3	222,241	1,956	5.6	39,516	14.7	76,029	1,924	1.9
B 20- 30	166,647	80.9	3,788,789	22,735	74.3	102,619	49.8	182,652	1,780	3.6	33,973	16.5	71,663	2,109	1.4
T 30- 40	129,997	83.3	4,088,442	31,450	75.3	95,539	61.2	156,877	1,642	2.9	32,263	20.7	66,728	2,068	1.2
O 40- 60	184,368	84.9	8,011,246	43,452	75.0	161,415	74.3	277,236	1,718	2.6	61,735	28.4	138,685	2,246	1.3
T 60-100	153,156	85.6	9,757,565	63,710	72.4	155,209	86.7	366,663	2,362	2.7	78,542	43.9	208,995	2,661	1.6
100+	68,229	82.4	8,550,715	125,324	46.9	78,331	94.6	787,934	10,059	4.3	58,391	70.5	606,448	10,386	3.3
TOTAL	1,123,774	80.1	\$38,071,826	\$33,879	65.8	816,480	58.2	\$2,122,162	\$2,599	3.7	346,068	24.7	\$1,213,860	\$3,508	2.1

**TABLE D2: TAX REFUND, ALIMONY, AND UNEMPLOYMENT INCOME  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	TAXABLE STATE INCOME TAX REFUND					ALIMONY RECEIVED					UNEMPLOYMENT INCOME				
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	778	14.7	2,335	3,001	0.5	20	0.4	252	12,604	0.1	148	2.8	512	3,458	0.1
NEG <10	489	8.3	543	1,110	2.8	13	0.2	116	8,940	0.6	152	2.6	446	2,936	2.3
0- 2	426	0.9	224	525	0.4	22	0.0	66	2,986	0.1	428	0.9	384	898	0.7
2- 4	649	1.1	364	562	0.2	62	0.1	184	2,964	0.1	1,572	2.6	2,083	1,325	1.1
4- 6	927	1.6	472	509	0.2	149	0.3	543	3,645	0.2	3,049	5.2	4,736	1,553	1.6
6- 8	1,219	2.1	668	548	0.2	263	0.5	1,187	4,513	0.3	4,421	7.6	7,720	1,746	1.9
8- 10	1,718	3.0	873	508	0.2	318	0.6	1,757	5,526	0.3	5,379	9.5	9,961	1,852	2.0
10- 12	2,085	3.7	1,030	494	0.2	317	0.6	1,786	5,634	0.3	5,939	10.7	11,903	2,004	1.9
12- 14	2,607	4.6	1,296	497	0.2	341	0.6	2,148	6,300	0.3	6,108	10.8	13,200	2,161	1.8
14- 16	3,130	5.8	1,606	513	0.2	307	0.6	2,048	6,670	0.3	5,800	10.7	13,521	2,331	1.7
16- 18	3,716	7.1	1,953	525	0.2	353	0.7	2,319	6,570	0.3	5,545	10.6	13,103	2,363	1.5
18- 20	4,211	8.5	2,333	554	0.2	381	0.8	2,592	6,802	0.3	5,340	10.7	13,391	2,508	1.4
20- 22	4,612	9.9	2,541	551	0.3	323	0.7	2,406	7,450	0.2	4,981	10.7	12,936	2,597	1.3
22- 24	5,305	12.2	3,055	576	0.3	299	0.7	2,192	7,333	0.2	4,640	10.7	12,171	2,623	1.2
24- 26	5,860	14.5	3,351	572	0.3	333	0.8	2,650	7,958	0.3	4,137	10.2	11,209	2,710	1.1
26- 28	6,510	16.7	3,762	578	0.4	305	0.8	2,557	8,382	0.2	4,094	10.5	11,260	2,750	1.1
28- 30	7,059	19.3	4,072	577	0.4	295	0.8	2,573	8,722	0.2	3,815	10.4	10,846	2,843	1.0
30- 32	7,692	22.2	4,529	589	0.4	285	0.8	2,678	9,397	0.2	3,620	10.4	10,535	2,910	1.0
32- 34	8,027	24.6	4,922	613	0.5	268	0.8	2,526	9,425	0.2	3,342	10.2	9,242	2,765	0.9
34- 36	8,546	27.7	5,268	616	0.5	234	0.8	2,121	9,064	0.2	3,227	10.4	9,311	2,885	0.9
36- 38	9,084	30.7	5,781	636	0.5	202	0.7	2,189	10,837	0.2	3,117	10.5	8,681	2,785	0.8
38- 40	9,442	33.5	5,944	630	0.5	169	0.6	1,649	9,756	0.2	2,912	10.3	8,166	2,804	0.7
40- 45	24,237	37.3	15,581	643	0.6	380	0.6	4,526	11,910	0.2	6,717	10.3	18,627	2,773	0.7
45- 50	24,557	43.0	15,911	648	0.6	291	0.5	3,667	12,603	0.1	5,545	9.7	15,390	2,776	0.6
50- 55	23,609	46.5	15,700	665	0.6	229	0.5	3,439	15,016	0.1	4,708	9.3	13,199	2,804	0.5
55- 60	22,352	50.3	14,872	665	0.6	170	0.4	2,814	16,552	0.1	3,867	8.7	10,827	2,800	0.4
60- 70	38,378	53.7	26,703	696	0.6	268	0.4	4,630	17,275	0.1	5,331	7.5	15,600	2,926	0.3
70- 80	28,460	57.2	20,716	728	0.6	161	0.3	3,231	20,071	0.1	2,984	6.0	9,046	3,031	0.2
80- 90	20,314	59.6	16,249	800	0.6	116	0.3	2,456	21,172	0.1	1,729	5.1	5,497	3,179	0.2
90-100	14,134	59.8	12,150	860	0.5	70	0.3	1,693	24,192	0.1	1,046	4.4	3,408	3,258	0.2
100-125	19,445	59.1	20,263	1,042	0.6	109	0.3	3,713	34,066	0.1	1,125	3.4	3,900	3,467	0.1
125-150	8,792	57.1	11,299	1,285	0.5	45	0.3	1,137	25,264	0.1	453	2.9	1,755	3,874	0.1
150-200	8,226	56.2	13,778	1,675	0.5	54	0.4	1,994	36,921	0.1	284	1.9	1,119	3,941	0.0
200-300	5,907	56.7	14,616	2,474	0.6	28	0.3	1,271	45,384	0.1	166	1.6	748	4,505	0.0
300-500	3,114	57.2	11,782	3,784	0.6	14	0.3	782	55,863	0.0	51	0.9	250	4,912	0.0
500+	2,344	57.9	31,184	13,304	0.6	7	0.2	855	122,147	0.0	26	0.6	130	4,999	0.0
NEGATIVE	1,267	11.3	2,878	2,272	0.6	33	0.3	368	11,161	0.1	300	2.7	958	3,194	0.2
S 0- 10	4,939	1.7	2,602	527	0.2	814	0.3	3,737	4,591	0.3	14,849	5.3	24,884	1,676	1.7
U 10- 20	15,749	5.9	8,217	522	0.2	1,699	0.6	10,893	6,411	0.3	28,732	10.7	65,118	2,266	1.6
B 20- 30	29,346	14.3	16,781	572	0.3	1,555	0.8	12,378	7,960	0.2	21,667	10.5	58,422	2,696	1.1
T 30- 40	42,791	27.4	26,444	618	0.5	1,158	0.7	11,163	9,640	0.2	16,218	10.4	45,935	2,832	0.8
O 40- 60	94,755	43.6	62,064	655	0.6	1,070	0.5	14,446	13,501	0.1	20,837	9.6	58,043	2,786	0.5
T 60-100	101,286	56.6	75,819	749	0.6	615	0.3	12,011	19,529	0.1	11,090	6.2	33,551	3,025	0.2
100+	47,828	57.7	102,922	2,152	0.6	257	0.3	9,752	37,944	0.1	2,105	2.5	7,902	3,754	0.0
TOTAL	337,961	24.1	\$297,727	\$881	0.5	7,201	0.5	\$74,747	\$10,380	0.1	115,798	8.3	\$294,812	\$2,546	0.0

**TABLE D3: IRA DISTRIBUTION, PENSION AND TAXABLE SOCIAL SECURITY INCOME FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	IRA DISTRIBUTIONS					PENSION INCOME					FEDERALLY TAXABLE SOCIAL SECURITY				
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	367	6.9	5,909	16,101	1.2	847	16.0	7,908	9,337	1.7	8	0.2	74	9,202	0.0
NEG <10	253	4.3	1,797	7,102	9.2	756	12.8	4,324	5,719	22.1	9	0.2	35	3,843	0.2
0- 2	281	0.6	929	3,308	1.7	939	2.0	2,513	2,676	4.5	28	0.1	22	774	0.0
2- 4	665	1.1	1,642	2,469	0.9	1,893	3.1	5,254	2,776	2.9	52	0.1	101	1,950	0.1
4- 6	1,214	2.1	3,403	2,803	1.2	3,643	6.2	12,955	3,556	4.4	60	0.1	184	3,071	0.1
6- 8	2,155	3.7	6,485	3,009	1.6	7,002	12.0	31,019	4,430	7.6	84	0.1	317	3,778	0.1
8- 10	2,687	4.8	9,125	3,396	1.8	8,785	15.5	47,064	5,357	9.3	83	0.1	295	3,553	0.1
10- 12	3,288	5.9	12,288	3,737	2.0	10,121	18.2	65,604	6,482	10.7	113	0.2	457	4,046	0.1
12- 14	3,819	6.8	14,983	3,923	2.0	10,973	19.4	81,879	7,462	11.2	181	0.3	588	3,249	0.1
14- 16	3,774	7.0	16,490	4,369	2.0	10,763	19.8	90,530	8,411	11.1	229	0.4	764	3,337	0.1
16- 18	3,663	7.0	16,636	4,542	1.9	10,408	19.9	96,795	9,300	10.9	420	0.8	1,093	2,602	0.1
18- 20	3,553	7.1	17,451	4,911	1.8	9,463	19.0	95,422	10,084	10.1	1,115	2.2	1,494	1,340	0.2
20- 22	3,141	6.8	15,846	5,045	1.6	8,485	18.3	92,393	10,889	9.5	2,333	5.0	2,504	1,073	0.3
22- 24	3,067	7.1	16,265	5,303	1.6	7,797	18.0	88,825	11,392	8.9	3,552	8.2	4,462	1,256	0.4
24- 26	2,802	6.9	15,319	5,467	1.5	7,000	17.3	83,175	11,882	8.2	4,320	10.7	6,684	1,547	0.7
26- 28	2,677	6.9	15,242	5,694	1.5	6,584	16.9	80,023	12,154	7.6	4,885	12.6	9,649	1,975	0.9
28- 30	2,492	6.8	14,544	5,836	1.4	6,327	17.3	79,950	12,636	7.5	4,992	13.7	12,231	2,450	1.2
30- 32	2,459	7.1	14,589	5,933	1.4	5,953	17.2	76,744	12,892	7.1	4,890	14.1	14,223	2,909	1.3
32- 34	2,482	7.6	15,797	6,365	1.5	5,724	17.5	76,453	13,357	7.1	4,666	14.3	16,022	3,434	1.5
34- 36	2,363	7.6	14,488	6,131	1.3	5,395	17.5	74,317	13,775	6.9	4,221	13.7	17,491	4,144	1.6
36- 38	2,265	7.6	15,099	6,666	1.4	5,266	17.8	75,693	14,374	6.9	4,163	14.1	19,666	4,724	1.8
38- 40	2,172	7.7	14,641	6,741	1.3	5,124	18.2	74,295	14,499	6.8	4,030	14.3	21,226	5,267	1.9
40- 45	5,270	8.1	36,895	7,001	1.3	12,075	18.6	182,943	15,151	6.6	9,143	14.1	57,631	6,303	2.1
45- 50	4,999	8.8	36,351	7,272	1.3	10,721	18.8	170,486	15,902	6.3	7,488	13.1	59,984	8,011	2.2
50- 55	4,725	9.3	38,152	8,074	1.4	9,951	19.6	166,865	16,769	6.3	7,010	13.8	63,683	9,085	2.4
55- 60	4,411	9.9	37,302	8,457	1.5	9,217	20.8	161,171	17,486	6.3	6,351	14.3	64,377	10,136	2.5
60- 70	8,069	11.3	75,299	9,332	1.6	15,638	21.9	299,402	19,146	6.5	10,510	14.7	118,657	11,290	2.6
70- 80	6,014	12.1	64,890	10,790	1.7	11,213	22.5	234,844	20,944	6.3	7,179	14.4	87,350	12,167	2.4
80- 90	4,513	13.2	56,044	12,418	1.9	7,834	23.0	175,479	22,400	6.1	4,890	14.3	61,596	12,596	2.1
90-100	3,198	13.5	44,095	13,788	2.0	5,413	22.9	132,097	24,404	5.9	3,372	14.3	42,711	12,666	1.9
100-125	4,036	12.3	82,442	20,427	2.3	7,841	23.8	208,823	26,632	5.7	5,156	15.7	67,893	13,168	1.9
125-150	1,665	10.8	44,632	26,806	2.1	3,536	23.0	99,552	28,154	4.7	2,565	16.7	34,619	13,497	1.7
150-200	1,511	10.3	51,462	34,059	2.1	3,112	21.3	92,993	29,882	3.7	2,497	17.1	34,472	13,805	1.4
200-300	1,019	9.8	43,889	43,071	1.8	2,044	19.6	63,293	30,965	2.5	1,787	17.2	25,352	14,187	1.0
300-500	480	8.8	27,646	57,596	1.4	990	18.2	32,852	33,184	1.6	884	16.2	13,167	14,895	0.6
500+	310	7.7	20,222	65,231	0.4	765	18.9	36,090	47,177	0.7	661	16.3	11,006	16,651	0.2
NEGATIVE	620	5.5	7,706	12,428	1.5	1,603	14.3	12,232	7,631	2.5	17	0.2	108	6,365	0.0
S 0- 10	7,002	2.5	21,585	3,083	1.5	22,262	7.9	98,806	4,438	6.8	307	0.1	920	2,995	0.1
U 10- 20	18,097	6.7	77,848	4,302	1.9	51,728	19.3	430,230	8,317	10.8	2,058	0.8	4,396	2,136	0.1
B 20- 30	14,179	6.9	77,214	5,446	1.5	36,193	17.6	424,366	11,725	8.3	20,082	9.8	35,530	1,769	0.7
T 30- 40	11,741	7.5	74,615	6,355	1.4	27,462	17.6	377,501	13,746	7.0	21,970	14.1	88,629	4,034	1.6
O 40- 60	19,405	8.9	148,699	7,663	1.4	41,964	19.3	681,464	16,239	6.4	29,992	13.8	245,675	8,191	2.3
T 60-100	21,794	12.2	240,328	11,027	1.8	40,098	22.4	841,822	20,994	6.2	25,951	14.5	310,314	11,958	2.3
100+	9,021	10.9	270,294	29,963	1.5	18,288	22.1	533,604	29,178	2.9	13,550	16.4	186,510	13,765	1.0
TOTAL	101,859	7.3	\$918,289	\$9,015	1.6	239,598	17.1	\$3,400,024	\$14,191	5.9	113,927	8.1	\$872,081	\$7,655	1.5

**TABLE D4: BUSINESS INCOME  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	POSITIVE BUSINESS INCOME				NEGATIVE BUSINESS INCOME				TOTAL BUSINESS INCOME				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	769	30.0	9,222	11,992	1,793	70.0	54,112	30,179	2,562	48.3	-44,890	-17,521	9.4
NEG <10	850	28.0	5,399	6,352	2,185	72.0	14,582	6,674	3,035	51.5	-9,183	-3,026	46.9
0- 2	2,751	81.0	5,147	1,871	647	19.0	3,534	5,463	3,398	7.1	1,613	475	2.9
2- 4	3,649	83.1	11,277	3,090	744	16.9	3,716	4,995	4,393	7.2	7,561	1,721	4.1
4- 6	4,490	84.1	18,914	4,212	848	15.9	4,154	4,899	5,338	9.1	14,760	2,765	5.0
6- 8	5,199	84.0	28,581	5,497	989	16.0	4,780	4,833	6,188	10.6	23,801	3,846	5.8
8- 10	5,234	83.0	34,823	6,653	1,071	17.0	5,182	4,839	6,305	11.2	29,641	4,701	5.8
10- 12	4,863	80.3	37,050	7,619	1,192	19.7	5,706	4,787	6,055	10.9	31,344	5,177	5.1
12- 14	4,732	78.7	40,439	8,546	1,281	21.3	6,066	4,735	6,013	10.6	34,373	5,716	4.7
14- 16	4,616	77.9	43,687	9,464	1,307	22.1	6,062	4,638	5,923	10.9	37,625	6,352	4.6
16- 18	4,442	76.9	44,828	9,979	1,338	23.1	6,238	4,662	5,780	11.0	38,090	6,590	4.3
18- 20	4,219	75.2	43,482	10,306	1,390	24.8	6,260	4,503	5,609	11.3	37,222	6,636	3.9
20- 22	4,082	73.5	45,729	11,203	1,473	26.5	7,089	4,813	5,555	11.9	38,640	6,956	4.0
22- 24	3,914	72.4	46,034	11,761	1,492	27.6	6,825	4,574	5,406	12.5	39,209	7,253	3.9
24- 26	3,800	71.2	43,795	11,525	1,537	28.8	6,563	4,270	5,337	13.2	37,232	6,976	3.7
26- 28	3,734	71.5	45,517	12,190	1,492	28.5	6,424	4,306	5,226	13.4	39,093	7,481	3.7
28- 30	3,674	70.2	45,357	12,346	1,559	29.8	6,636	4,256	5,233	14.3	38,722	7,400	3.7
30- 32	3,668	71.1	46,627	12,712	1,489	28.9	6,923	4,650	5,157	14.9	39,704	7,699	3.7
32- 34	3,571	71.0	45,518	12,747	1,461	29.0	6,112	4,183	5,032	15.4	39,406	7,831	3.7
34- 36	3,580	69.8	46,078	12,871	1,550	30.2	6,352	4,098	5,130	16.6	39,727	7,744	3.7
36- 38	3,534	70.3	45,636	12,914	1,494	29.7	5,964	3,992	5,028	17.0	39,673	7,890	3.6
38- 40	3,453	70.2	45,919	13,298	1,464	29.8	5,589	3,817	4,917	17.5	40,331	8,202	3.7
40- 45	8,051	69.6	111,727	13,877	3,511	30.4	14,349	4,087	11,562	17.8	97,379	8,422	3.5
45- 50	7,309	69.3	104,251	14,263	3,236	30.7	12,537	3,874	10,545	18.5	91,714	8,697	3.4
50- 55	6,728	69.6	106,223	15,788	2,942	30.4	10,718	3,643	9,670	19.1	95,505	9,876	3.6
55- 60	5,989	68.9	97,608	16,298	2,704	31.1	10,044	3,715	8,693	19.6	87,564	10,073	3.4
60- 70	9,533	68.7	177,989	18,671	4,346	31.3	16,450	3,785	13,879	19.4	161,539	11,639	3.5
70- 80	6,659	68.9	146,135	21,945	3,006	31.1	11,533	3,837	9,665	19.4	134,601	13,927	3.6
80- 90	4,794	68.3	124,094	25,885	2,223	31.7	9,225	4,150	7,017	20.6	114,869	16,370	4.0
90-100	3,529	71.8	109,957	31,158	1,384	28.2	5,614	4,056	4,913	20.8	104,343	21,238	4.7
100-125	5,493	72.9	210,014	38,233	2,043	27.1	9,561	4,680	7,536	22.9	200,453	26,599	5.5
125-150	2,979	75.3	156,977	52,694	976	24.7	6,013	6,161	3,955	25.7	150,964	38,170	7.2
150-200	3,080	76.7	206,354	66,998	934	23.3	6,389	6,841	4,014	27.4	199,965	49,817	8.0
200-300	2,193	77.2	200,338	91,353	646	22.8	6,719	10,401	2,839	27.3	193,619	68,200	7.7
300-500	1,073	74.7	131,858	122,887	363	25.3	4,816	13,268	1,436	26.4	127,041	88,469	6.2
500+	673	70.7	102,693	152,590	279	29.3	7,854	28,152	952	23.5	94,839	99,621	1.7
NEGATIVE	1,619	28.9	14,621	9,031	3,978	71.1	68,694	17,268	5,597	50.0	-54,073	-9,661	10.8
S 0- 10	21,323	83.2	98,742	4,631	4,299	16.8	21,367	4,970	25,622	9.1	77,375	3,020	5.3
U 10- 20	22,872	77.8	208,986	9,137	6,508	22.2	30,331	4,661	29,380	10.9	178,655	6,081	4.5
B 20- 30	19,204	71.8	226,433	11,791	7,553	28.2	33,537	4,440	26,757	13.0	192,896	7,209	3.8
T 30- 40	17,806	70.5	229,779	12,905	7,458	29.5	30,939	4,148	25,264	16.2	198,841	7,871	3.7
O 40- 60	28,077	69.4	419,810	14,952	12,393	30.6	47,649	3,845	40,470	18.6	372,162	9,196	3.5
T 60-100	24,515	69.1	558,174	22,769	10,959	30.9	42,821	3,907	35,474	19.8	515,353	14,528	3.8
100+	15,491	74.7	1,008,234	65,085	5,241	25.3	41,352	7,890	20,732	25.0	966,882	46,637	5.3
TOTAL	150,907	72.1	\$2,764,780	\$18,321	58,389	27.9	\$316,690	\$5,424	209,296	14.9	\$2,448,090	\$11,697	4.2



**TABLE D5: CAPITAL GAIN INCOME  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	CAPITAL GAIN				CAPITAL LOSS				TOTAL CAPITAL GAIN				
	# POS RETURNS	% POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	1,543	62.4	71,424	46,289	928	37.6	2,192	2,362	2,471	46.6	69,232	28,018	14.5
NEG <10	830	33.9	7,022	8,460	1,621	66.1	3,500	2,159	2,451	41.6	3,522	1,437	18.0
0- 2	7,018	85.9	7,295	1,040	1,151	14.1	1,788	1,554	8,169	17.0	5,507	674	10.0
2- 4	6,394	85.3	9,698	1,517	1,103	14.7	2,040	1,850	7,497	12.3	7,658	1,021	4.2
4- 6	5,393	81.9	11,477	2,128	1,190	18.1	2,185	1,836	6,583	11.2	9,292	1,411	3.2
6- 8	5,387	80.8	12,600	2,339	1,277	19.2	2,371	1,857	6,664	11.4	10,229	1,535	2.5
8- 10	5,420	79.5	13,512	2,493	1,399	20.5	2,627	1,877	6,819	12.1	10,886	1,596	2.1
10- 12	5,549	79.6	19,656	3,542	1,426	20.4	2,664	1,868	6,975	12.5	16,992	2,436	2.8
12- 14	5,827	80.3	17,029	2,922	1,428	19.7	2,612	1,829	7,255	12.8	14,418	1,987	2.0
14- 16	5,737	79.9	17,661	3,078	1,441	20.1	2,643	1,834	7,178	13.2	15,018	2,092	1.8
16- 18	5,868	81.2	19,666	3,351	1,358	18.8	2,519	1,855	7,226	13.8	17,147	2,373	1.9
18- 20	5,727	81.7	20,347	3,553	1,283	18.3	2,455	1,914	7,010	14.1	17,892	2,552	1.9
20- 22	5,357	81.8	20,280	3,786	1,195	18.2	2,334	1,953	6,552	14.1	17,946	2,739	1.8
22- 24	5,156	81.2	19,909	3,861	1,196	18.8	2,270	1,898	6,352	14.6	17,639	2,777	1.8
24- 26	5,003	81.1	19,972	3,992	1,169	18.9	2,181	1,866	6,172	15.2	17,791	2,883	1.8
26- 28	4,971	81.2	20,135	4,051	1,150	18.8	2,175	1,891	6,121	15.7	17,960	2,934	1.7
28- 30	4,991	81.8	21,252	4,258	1,109	18.2	2,024	1,825	6,100	16.7	19,228	3,152	1.8
30- 32	4,846	81.4	20,651	4,261	1,107	18.6	1,984	1,792	5,953	17.2	18,667	3,136	1.7
32- 34	4,894	81.8	23,345	4,770	1,086	18.2	2,005	1,846	5,980	18.3	21,339	3,568	2.0
34- 36	4,817	81.4	22,067	4,581	1,099	18.6	1,974	1,796	5,916	19.1	20,093	3,396	1.9
36- 38	4,834	80.7	22,065	4,565	1,155	19.3	2,047	1,772	5,989	20.2	20,019	3,343	1.8
38- 40	4,841	81.9	23,070	4,765	1,073	18.1	1,924	1,793	5,914	21.0	21,146	3,576	1.9
40- 45	12,174	82.3	61,696	5,068	2,626	17.7	4,728	1,800	14,800	22.8	56,969	3,849	2.1
45- 50	11,657	82.1	62,527	5,364	2,546	17.9	4,421	1,736	14,203	24.9	58,106	4,091	2.1
50- 55	11,306	82.3	73,815	6,529	2,439	17.7	4,226	1,733	13,745	27.1	69,589	5,063	2.6
55- 60	10,790	82.3	70,837	6,565	2,321	17.7	4,033	1,738	13,111	29.5	66,803	5,095	2.6
60- 70	20,103	83.4	143,628	7,145	4,004	16.6	6,927	1,730	24,107	33.7	136,700	5,671	3.0
70- 80	16,090	83.4	135,722	8,435	3,213	16.6	5,615	1,748	19,303	38.8	130,107	6,740	3.5
80- 90	12,533	83.6	126,692	10,109	2,456	16.4	4,282	1,744	14,989	43.9	122,410	8,167	4.2
90-100	9,889	84.3	116,431	11,774	1,836	15.7	3,273	1,783	11,725	49.6	113,158	9,651	5.1
100-125	15,773	83.7	253,041	16,043	3,076	16.3	5,791	1,883	18,849	57.3	247,250	13,117	6.8
125-150	8,465	83.4	191,626	22,637	1,682	16.6	3,260	1,938	10,147	65.9	188,366	18,564	9.0
150-200	8,859	83.2	281,940	31,825	1,790	16.8	3,725	2,081	10,649	72.7	278,215	26,126	11.1
200-300	6,882	83.2	369,010	53,620	1,388	16.8	3,073	2,214	8,270	79.4	365,937	44,249	14.6
300-500	3,829	82.8	382,023	99,771	793	17.2	1,897	2,392	4,622	84.9	380,126	82,243	18.6
500+	3,157	85.5	2,097,938	664,535	535	14.5	1,365	2,552	3,692	91.2	2,096,572	567,869	38.6
NEGATIVE	2,373	48.2	78,446	33,058	2,549	51.8	5,692	2,233	4,922	44.0	72,754	14,781	14.6
S 0- 10	29,612	82.9	54,582	1,843	6,120	17.1	11,012	1,799	35,732	12.6	43,571	1,219	3.0
U 10- 20	28,708	80.5	94,359	3,287	6,936	19.5	12,892	1,859	35,644	13.3	81,467	2,286	2.0
B 20- 30	25,478	81.4	101,547	3,986	5,819	18.6	10,983	1,887	31,297	15.2	90,564	2,894	1.8
T 30- 40	24,232	81.4	111,198	4,589	5,520	18.6	9,934	1,800	29,752	19.1	101,264	3,404	1.9
O 40- 60	45,927	82.2	268,875	5,854	9,932	17.8	17,408	1,753	55,859	25.7	251,467	4,502	2.4
T 60-100	58,615	83.6	522,473	8,914	11,509	16.4	20,097	1,746	70,124	39.2	502,376	7,164	3.7
100+	46,965	83.5	3,575,578	76,133	9,264	16.5	19,111	2,063	56,229	67.9	3,556,467	63,250	19.5
TOTAL	261,910	82.0	\$4,807,058	\$18,354	57,649	18.0	\$107,129	\$1,858	319,559	22.8	\$4,699,929	\$14,708	8.1



**TABLE D6: SUPPLEMENTAL INCOME  
FOR ALL FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	SUPPLEMENTAL GAIN				SUPPLEMENTAL LOSS				SUPPLEMENTAL TOTAL				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	608	51.4	8,996	14,795	575	48.6	16,775	29,175	1,183	22.3	-7,780	-6,576	1.6
NEG <10	271	47.1	1,350	4,981	304	52.9	2,685	8,832	575	9.8	-1,335	-2,322	6.8
0- 2	132	50.0	425	3,222	132	50.0	656	4,973	264	0.5	-231	-876	0.4
2- 4	134	48.2	632	4,715	144	51.8	799	5,551	278	0.5	-168	-603	0.1
4- 6	191	53.2	571	2,989	168	46.8	905	5,388	359	0.6	-334	-932	0.1
6- 8	226	54.1	775	3,428	192	45.9	793	4,128	418	0.7	-18	-43	0.0
8- 10	289	58.1	759	2,627	208	41.9	861	4,138	497	0.9	-102	-204	0.0
10- 12	270	63.2	803	2,973	157	36.8	633	4,033	427	0.8	170	397	0.0
12- 14	293	54.6	969	3,307	244	45.4	823	3,372	537	1.0	146	272	0.0
14- 16	314	58.0	1,117	3,557	227	42.0	678	2,985	541	1.0	439	812	0.1
16- 18	307	57.7	1,198	3,904	225	42.3	803	3,567	532	1.0	396	744	0.0
18- 20	349	61.1	1,374	3,938	222	38.9	594	2,678	571	1.1	780	1,366	0.1
20- 22	359	63.8	1,147	3,194	204	36.2	652	3,194	563	1.2	495	879	0.1
22- 24	301	56.1	1,249	4,149	236	43.9	999	4,235	537	1.2	249	465	0.0
24- 26	301	60.2	1,250	4,153	199	39.8	940	4,722	500	1.2	310	620	0.0
26- 28	311	59.1	1,440	4,629	215	40.9	801	3,727	526	1.4	638	1,214	0.1
28- 30	305	59.3	1,356	4,447	209	40.7	723	3,457	514	1.4	634	1,233	0.1
30- 32	316	60.8	1,316	4,164	204	39.2	658	3,225	520	1.5	658	1,265	0.1
32- 34	299	61.0	1,136	3,798	191	39.0	749	3,924	490	1.5	386	788	0.0
34- 36	324	57.3	1,433	4,423	241	42.7	764	3,170	565	1.8	669	1,185	0.1
36- 38	328	60.0	1,535	4,681	219	40.0	1,061	4,847	547	1.8	474	866	0.0
38- 40	290	59.7	1,123	3,873	196	40.3	644	3,285	486	1.7	479	986	0.0
40- 45	757	62.5	3,052	4,032	455	37.5	1,605	3,527	1,212	1.9	1,448	1,194	0.1
45- 50	705	61.8	3,064	4,346	436	38.2	1,376	3,157	1,141	2.0	1,687	1,479	0.1
50- 55	696	62.5	3,264	4,690	417	37.5	1,731	4,151	1,113	2.2	1,533	1,378	0.1
55- 60	606	61.0	2,775	4,579	387	39.0	1,406	3,633	993	2.2	1,369	1,379	0.1
60- 70	1,142	62.8	6,541	5,727	676	37.2	2,164	3,201	1,818	2.5	4,377	2,408	0.1
70- 80	909	60.8	5,689	6,259	587	39.2	1,897	3,232	1,496	3.0	3,792	2,535	0.1
80- 90	714	59.7	4,689	6,567	482	40.3	1,634	3,389	1,196	3.5	3,055	2,555	0.1
90-100	541	58.7	3,847	7,111	380	41.3	1,628	4,285	921	3.9	2,219	2,409	0.1
100-125	1,040	61.5	8,243	7,926	651	38.5	2,356	3,619	1,691	5.1	5,887	3,481	0.2
125-150	608	57.0	5,906	9,713	459	43.0	1,749	3,810	1,067	6.9	4,157	3,896	0.2
150-200	700	52.3	7,975	11,393	638	47.7	2,308	3,618	1,338	9.1	5,667	4,235	0.2
200-300	648	53.6	9,754	15,053	562	46.4	2,817	5,013	1,210	11.6	6,937	5,733	0.3
300-500	371	47.0	7,313	19,712	418	53.0	2,347	5,615	789	14.5	4,966	6,294	0.2
500+	396	43.6	10,854	27,409	513	56.4	7,796	15,197	909	22.4	3,058	3,364	0.1
NEGATIVE	879	50.0	10,345	11,770	879	50.0	19,460	22,139	1,758	15.7	-9,115	-5,185	1.8
S 0- 10	972	53.5	3,162	3,253	844	46.5	4,014	4,756	1,816	0.6	-853	-469	0.1
U 10- 20	1,533	58.8	5,461	3,563	1,075	41.2	3,530	3,284	2,608	1.0	1,931	740	0.0
B 20- 30	1,577	59.7	6,441	4,085	1,063	40.3	4,115	3,871	2,640	1.3	2,327	881	0.0
T 30- 40	1,557	59.7	6,543	4,202	1,051	40.3	3,877	3,689	2,608	1.7	2,666	1,022	0.0
O 40- 60	2,764	62.0	12,155	4,398	1,695	38.0	6,118	3,609	4,459	2.1	6,037	1,354	0.1
T 60-100	3,306	60.9	20,766	6,281	2,125	39.1	7,322	3,446	5,431	3.0	13,444	2,475	0.1
100+	3,763	53.7	50,045	13,299	3,241	46.3	19,373	5,978	7,004	8.5	30,672	4,379	0.2
TOTAL	16,351	57.7	\$114,919	\$7,028	11,973	42.3	\$67,810	\$5,664	28,324	2.0	\$47,109	\$1,663	0.1

**TABLE D7: MISCELLANEOUS INCOME  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	POSITIVE MISCELLANEOUS INCOME				NEGATIVE MISCELLANEOUS INCOME				TOTAL MISCELLANEOUS INCOME				
	# RETURNS	% POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	839	28.9	14,623	17,430	2,064	71.1	191,785	92,919	2,903	54.8	-177,161	-61,027	37.0
NEG <10	576	27.0	2,636	4,576	1,559	73.0	20,526	13,166	2,135	36.2	-17,891	-8,380	91.3
0- 2	761	54.7	1,544	2,029	629	45.3	4,721	7,506	1,390	2.9	-3,178	-2,286	5.8
2- 4	1,169	59.9	3,196	2,734	784	40.1	5,395	6,881	1,953	3.2	-2,199	-1,126	1.2
4- 6	1,646	66.1	5,566	3,381	843	33.9	6,114	7,253	2,489	4.2	-548	-220	0.2
6- 8	2,161	68.3	8,124	3,759	1,005	31.7	5,791	5,762	3,166	5.4	2,334	737	0.6
8- 10	2,376	68.6	8,830	3,716	1,088	31.4	6,602	6,068	3,464	6.1	2,228	643	0.4
10- 12	2,536	67.9	10,840	4,275	1,199	32.1	11,463	9,561	3,735	6.7	-623	-167	0.1
12- 14	2,701	68.8	12,249	4,535	1,223	31.2	6,347	5,190	3,924	6.9	5,901	1,504	0.8
14- 16	2,603	66.6	12,921	4,964	1,304	33.4	7,117	5,458	3,907	7.2	5,804	1,485	0.7
16- 18	2,636	66.6	13,976	5,302	1,321	33.4	8,364	6,332	3,957	7.6	5,612	1,418	0.6
18- 20	2,624	65.5	14,887	5,673	1,380	34.5	9,162	6,639	4,004	8.1	5,725	1,430	0.6
20- 22	2,485	64.9	14,529	5,847	1,345	35.1	8,400	6,245	3,830	8.2	6,130	1,600	0.6
22- 24	2,474	64.7	15,226	6,154	1,347	35.3	8,238	6,116	3,821	8.8	6,988	1,829	0.7
24- 26	2,315	61.8	15,611	6,743	1,433	38.2	8,099	5,652	3,748	9.3	7,512	2,004	0.7
26- 28	2,264	62.3	14,653	6,472	1,372	37.7	7,914	5,768	3,636	9.3	6,739	1,853	0.6
28- 30	2,290	61.6	15,606	6,815	1,429	38.4	8,264	5,783	3,719	10.2	7,343	1,974	0.7
30- 32	2,297	62.1	16,873	7,346	1,399	37.9	7,716	5,516	3,696	10.7	9,156	2,477	0.9
32- 34	2,279	62.2	17,955	7,878	1,387	37.8	9,126	6,580	3,666	11.2	8,828	2,408	0.8
34- 36	2,247	61.3	17,323	7,709	1,421	38.7	8,322	5,857	3,668	11.9	9,001	2,454	0.8
36- 38	2,291	60.6	18,684	8,155	1,491	39.4	8,824	5,918	3,782	12.8	9,861	2,607	0.9
38- 40	2,242	60.0	18,042	8,047	1,497	40.0	8,269	5,524	3,739	13.3	9,773	2,614	0.9
40- 45	5,670	62.2	47,586	8,393	3,440	37.8	19,737	5,737	9,110	14.0	27,850	3,057	1.0
45- 50	5,431	62.6	49,681	9,148	3,245	37.4	18,112	5,582	8,676	15.2	31,568	3,639	1.2
50- 55	5,335	62.5	51,382	9,631	3,202	37.5	28,360	8,857	8,537	16.8	23,022	2,697	0.9
55- 60	5,174	63.6	56,319	10,885	2,964	36.4	20,491	6,913	8,138	18.3	35,828	4,403	1.4
60- 70	9,355	63.8	111,549	11,924	5,307	36.2	37,083	6,988	14,662	20.5	74,466	5,079	1.6
70- 80	7,575	64.3	108,421	14,313	4,205	35.7	28,516	6,781	11,780	23.7	79,905	6,783	2.2
80- 90	6,121	65.4	104,704	17,106	3,233	34.6	25,296	7,824	9,354	27.4	79,408	8,489	2.7
90-100	4,833	66.1	95,851	19,833	2,474	33.9	17,708	7,158	7,307	30.9	78,142	10,694	3.5
100-125	8,382	68.2	216,946	25,882	3,904	31.8	38,683	9,908	12,286	37.4	178,263	14,509	4.9
125-150	4,893	70.0	183,668	37,537	2,096	30.0	19,363	9,238	6,989	45.4	164,305	23,509	7.8
150-200	5,748	79.8	289,874	50,430	1,456	20.2	23,739	16,304	7,204	49.2	266,135	36,943	10.6
200-300	4,874	82.0	372,868	76,501	1,067	18.0	36,276	33,998	5,941	57.0	336,592	56,656	13.4
300-500	2,908	81.4	368,109	126,585	664	18.6	23,973	36,104	3,572	65.6	344,136	96,343	16.8
500+	2,541	82.6	1,364,374	536,944	535	17.4	138,513	258,902	3,076	76.0	1,225,861	398,524	22.6
NEGATIVE	1,415	28.1	17,259	12,197	3,623	71.9	212,311	58,601	5,038	45.0	-195,052	-38,716	39.1
S 0- 10	8,113	65.1	27,259	3,360	4,349	34.9	28,623	6,581	12,462	4.4	-1,364	-109	0.1
U 10- 20	13,100	67.1	64,872	4,952	6,427	32.9	42,453	6,605	19,527	7.3	22,419	1,148	0.6
B 20- 30	11,828	63.1	75,625	6,394	6,926	36.9	40,914	5,907	18,754	9.1	34,711	1,851	0.7
T 30- 40	11,356	61.2	88,877	7,826	7,195	38.8	42,258	5,873	18,551	11.9	46,619	2,513	0.9
O 40- 60	21,610	62.7	204,968	9,485	12,851	37.3	86,701	6,747	34,461	15.9	118,267	3,432	1.1
T 60-100	27,884	64.7	420,524	15,081	15,219	35.3	108,603	7,136	43,103	24.1	311,921	7,237	2.3
100+	29,346	75.1	2,795,839	95,272	9,722	24.9	280,546	28,857	39,068	47.2	2,515,293	64,382	13.8
TOTAL	124,652	65.3	\$3,695,224	\$29,644	66,312	34.7	\$842,409	\$12,704	190,964	13.6	\$2,852,815	\$14,939	4.9

**TABLE D8: FARM INCOME  
FOR ALL FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	POSITIVE FARM INCOME				NEGATIVE FARM INCOME				TOTAL FARM INCOME				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	193	13.2	2,775	14,380	1,273	86.8	61,993	48,698	1,466	27.7	-59,217	-40,394	12.4
NEG <10	100	12.9	457	4,572	677	87.1	9,257	13,673	777	13.2	-8,800	-11,325	44.9
0- 2	158	33.3	208	1,316	316	66.7	2,769	8,762	474	1.0	-2,561	-5,403	4.6
2- 4	177	34.8	429	2,423	331	65.2	3,730	11,270	508	0.8	-3,301	-6,499	1.8
4- 6	210	34.7	676	3,218	396	65.3	3,980	10,050	606	1.0	-3,304	-5,452	1.1
6- 8	225	32.6	906	4,026	465	67.4	3,934	8,460	690	1.2	-3,028	-4,388	0.7
8- 10	224	29.9	858	3,830	524	70.1	3,814	7,278	748	1.3	-2,956	-3,952	0.6
10- 12	204	27.7	905	4,436	532	72.3	4,287	8,059	736	1.3	-3,382	-4,596	0.6
12- 14	255	27.9	1,215	4,766	658	72.1	5,135	7,804	913	1.6	-3,920	-4,293	0.5
14- 16	226	28.1	1,288	5,699	577	71.9	4,566	7,913	803	1.5	-3,278	-4,082	0.4
16- 18	221	24.4	1,217	5,508	686	75.6	6,102	8,895	907	1.7	-4,885	-5,386	0.5
18- 20	201	25.0	1,403	6,979	602	75.0	5,146	8,547	803	1.6	-3,743	-4,661	0.4
20- 22	206	24.7	1,316	6,390	627	75.3	5,401	8,615	833	1.8	-4,085	-4,904	0.4
22- 24	208	24.1	1,363	6,553	656	75.9	5,878	8,961	864	2.0	-4,515	-5,226	0.5
24- 26	214	27.5	1,575	7,360	563	72.5	5,540	9,839	777	1.9	-3,965	-5,102	0.4
26- 28	185	23.6	1,416	7,656	600	76.4	4,849	8,081	785	2.0	-3,432	-4,372	0.3
28- 30	200	24.7	1,594	7,970	611	75.3	5,311	8,693	811	2.2	-3,717	-4,584	0.4
30- 32	184	24.0	1,465	7,962	584	76.0	4,388	7,514	768	2.2	-2,923	-3,806	0.3
32- 34	185	24.3	1,987	10,743	576	75.7	4,711	8,179	761	2.3	-2,724	-3,579	0.3
34- 36	188	23.3	1,766	9,393	619	76.7	4,798	7,751	807	2.6	-3,032	-3,757	0.3
36- 38	162	20.5	1,133	6,996	628	79.5	4,548	7,242	790	2.7	-3,415	-4,322	0.3
38- 40	164	20.7	1,813	11,053	629	79.3	4,666	7,418	793	2.8	-2,853	-3,598	0.3
40- 45	408	21.0	3,588	8,794	1,532	79.0	14,059	9,177	1,940	3.0	-10,471	-5,398	0.4
45- 50	394	21.4	3,869	9,820	1,444	78.6	10,775	7,462	1,838	3.2	-6,906	-3,757	0.3
50- 55	355	20.5	3,841	10,820	1,377	79.5	10,466	7,600	1,732	3.4	-6,624	-3,825	0.2
55- 60	323	20.5	3,873	11,991	1,251	79.5	8,881	7,099	1,574	3.5	-5,008	-3,181	0.2
60- 70	616	23.0	7,585	12,313	2,068	77.0	15,164	7,333	2,684	3.8	-7,579	-2,824	0.2
70- 80	429	21.4	5,983	13,946	1,580	78.6	12,767	8,080	2,009	4.0	-6,784	-3,377	0.2
80- 90	303	21.3	5,612	18,522	1,117	78.7	9,494	8,500	1,420	4.2	-3,882	-2,734	0.1
90-100	277	26.0	5,657	20,422	789	74.0	7,536	9,552	1,066	4.5	-1,879	-1,763	0.1
100-125	361	23.5	8,678	24,038	1,173	76.5	13,391	11,416	1,534	4.7	-4,713	-3,073	0.1
125-150	185	23.0	7,019	37,940	621	77.0	7,964	12,825	806	5.2	-945	-1,173	0.0
150-200	211	24.6	9,133	43,286	648	75.4	9,489	14,644	859	5.9	-356	-414	0.0
200-300	154	21.8	9,116	59,197	553	78.2	10,935	19,774	707	6.8	-1,818	-2,572	0.1
300-500	99	24.8	8,199	82,817	301	75.3	7,900	26,246	400	7.3	299	747	0.0
500+	77	22.5	6,180	80,255	265	77.5	11,830	44,641	342	8.4	-5,650	-16,521	0.1
NEGATIVE	293	13.1	3,233	11,033	1,950	86.9	71,249	36,538	2,243	20.0	-68,017	-30,324	13.6
S 0- 10	994	32.8	3,076	3,095	2,032	67.2	18,227	8,970	3,026	1.1	-15,150	-5,007	1.0
U 10- 20	1,107	26.6	6,028	5,446	3,055	73.4	25,236	8,260	4,162	1.6	-19,207	-4,615	0.5
B 20- 30	1,013	24.9	7,265	7,172	3,057	75.1	26,979	8,825	4,070	2.0	-19,714	-4,844	0.4
T 30- 40	883	22.5	8,164	9,246	3,036	77.5	23,111	7,612	3,919	2.5	-14,946	-3,814	0.3
O 40- 60	1,480	20.9	15,172	10,251	5,604	79.1	44,181	7,884	7,084	3.3	-29,009	-4,095	0.3
T 60-100	1,625	22.6	24,837	15,284	5,554	77.4	44,961	8,095	7,179	4.0	-20,125	-2,803	0.1
100+	1,087	23.4	48,325	44,457	3,561	76.6	61,509	17,273	4,648	5.6	-13,184	-2,837	0.1
TOTAL	8,482	23.3	\$116,100	\$13,688	27,849	76.7	\$315,453	\$11,327	36,331	2.6	\$-199,354	\$-5,487	0.3

**TABLE D9: OTHER INCOME  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	POSITIVE OTHER INCOME				NEGATIVE OTHER INCOME				TOTAL OTHER INCOME				
	# RETURNS	% POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	265	7.4	2,133	8,048	3,301	92.6	355,567	107,715	3,566	67.3	-353,434	-99,112	73.8
NEG <10	271	14.3	577	2,129	1,629	85.7	15,981	9,810	1,900	32.2	-15,404	-8,108	78.6
0- 2	590	50.6	656	1,111	575	49.4	6,955	12,095	1,165	2.4	-6,299	-5,407	11.4
2- 4	904	65.5	1,225	1,355	477	34.5	3,526	7,392	1,381	2.3	-2,301	-1,666	1.3
4- 6	1,092	69.0	1,793	1,642	491	31.0	4,438	9,039	1,583	2.7	-2,646	-1,671	0.9
6- 8	1,283	74.5	2,295	1,789	439	25.5	3,862	8,796	1,722	3.0	-1,566	-910	0.4
8- 10	1,437	79.0	2,576	1,792	381	21.0	2,747	7,209	1,818	3.2	-171	-94	0.0
10- 12	1,552	83.2	3,079	1,984	313	16.8	3,291	10,513	1,865	3.4	-212	-113	0.0
12- 14	1,711	85.6	3,185	1,861	289	14.5	2,109	7,297	2,000	3.5	1,076	538	0.1
14- 16	1,624	85.1	3,250	2,001	285	14.9	2,444	8,576	1,909	3.5	806	422	0.1
16- 18	1,703	86.0	3,225	1,894	278	14.0	2,066	7,432	1,981	3.8	1,159	585	0.1
18- 20	1,664	87.8	3,292	1,978	231	12.2	2,819	12,205	1,895	3.8	473	249	0.1
20- 22	1,710	88.6	3,798	2,221	219	11.4	1,813	8,278	1,929	4.1	1,985	1,029	0.2
22- 24	1,606	87.6	3,716	2,314	227	12.4	1,664	7,332	1,833	4.2	2,052	1,120	0.2
24- 26	1,575	88.1	3,472	2,205	213	11.9	2,039	9,573	1,788	4.4	1,433	802	0.1
26- 28	1,544	89.1	3,287	2,129	188	10.9	1,749	9,303	1,732	4.4	1,538	888	0.1
28- 30	1,578	90.1	3,328	2,109	173	9.9	1,073	6,203	1,751	4.8	2,255	1,288	0.2
30- 32	1,578	90.7	4,042	2,562	162	9.3	1,349	8,330	1,740	5.0	2,693	1,548	0.3
32- 34	1,574	90.4	3,414	2,169	168	9.6	1,574	9,366	1,742	5.3	1,840	1,056	0.2
34- 36	1,617	91.9	3,474	2,148	142	8.1	1,434	10,098	1,759	5.7	2,040	1,160	0.2
36- 38	1,630	91.9	3,397	2,084	144	8.1	1,167	8,102	1,774	6.0	2,231	1,257	0.2
38- 40	1,582	91.9	3,392	2,144	139	8.1	1,210	8,709	1,721	6.1	2,181	1,267	0.2
40- 45	3,971	93.2	9,253	2,330	288	6.8	2,684	9,321	4,259	6.6	6,569	1,542	0.2
45- 50	3,819	93.6	8,355	2,188	263	6.4	1,911	7,265	4,082	7.2	6,444	1,579	0.2
50- 55	3,681	93.6	9,288	2,523	250	6.4	2,741	10,965	3,931	7.7	6,547	1,665	0.2
55- 60	3,495	94.4	9,363	2,679	208	5.6	1,492	7,175	3,703	8.3	7,871	2,126	0.3
60- 70	6,197	94.4	16,544	2,670	369	5.6	2,784	7,546	6,566	9.2	13,759	2,096	0.3
70- 80	4,788	95.8	14,989	3,130	212	4.2	2,170	10,235	5,000	10.1	12,819	2,564	0.3
80- 90	3,552	94.8	12,520	3,525	196	5.2	2,440	12,449	3,748	11.0	10,080	2,689	0.3
90-100	2,705	95.2	10,285	3,802	136	4.8	1,371	10,077	2,841	12.0	8,914	3,138	0.4
100-125	4,267	94.9	23,304	5,462	227	5.1	3,216	14,167	4,494	13.7	20,089	4,470	0.6
125-150	2,355	94.6	16,010	6,798	135	5.4	2,007	14,864	2,490	16.2	14,003	5,624	0.7
150-200	2,700	94.1	26,200	9,704	169	5.9	2,635	15,594	2,869	19.6	23,565	8,214	0.9
200-300	2,185	92.9	28,349	12,974	168	7.1	5,184	30,856	2,353	22.6	23,165	9,845	0.9
300-500	1,432	93.8	25,498	17,806	95	6.2	2,690	28,318	1,527	28.1	22,808	14,936	1.1
500+	1,285	91.5	56,414	43,902	119	8.5	8,155	68,526	1,404	34.7	48,260	34,373	0.9
NEGATIVE	536	9.8	2,710	5,055	4,930	90.2	371,548	75,365	5,466	48.8	-368,839	-67,479	74.0
S 0- 10	5,306	69.2	8,544	1,610	2,363	30.8	21,527	9,110	7,669	2.7	-12,983	-1,693	0.9
U 10- 20	8,254	85.5	16,031	1,942	1,396	14.5	12,729	9,118	9,650	3.6	3,302	342	0.1
B 20- 30	8,013	88.7	17,601	2,197	1,020	11.3	8,338	8,175	9,033	4.4	9,263	1,025	0.2
T 30- 40	7,981	91.4	17,719	2,220	755	8.6	6,734	8,919	8,736	5.6	10,985	1,257	0.2
O 40- 60	14,966	93.7	36,259	2,423	1,009	6.3	8,829	8,750	15,975	7.4	27,430	1,717	0.3
T 60-100	17,242	95.0	54,337	3,151	913	5.0	8,765	9,600	18,155	10.1	45,572	2,510	0.3
100+	14,224	94.0	175,775	12,358	913	6.0	23,886	26,163	15,137	18.3	151,888	10,034	0.8
TOTAL	76,522	85.2	\$328,976	\$4,299	13,299	14.8	\$462,357	\$34,766	89,821	6.4	\$-133,381	\$-1,485	0.2

**TABLE D10: UNKNOWN INCOME  
FOR ALL FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	POSITIVE UNKNOWN INCOME				NEGATIVE UNKNOWN INCOME				TOTAL UNKNOWN INCOME				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	0	0.0	0	0	65	100.0	3,606	55,479	65	1.2	-3,606	-55,479	0.8
NEG <10	0	0.0	0	0	126	100.0	357	2,833	126	2.1	-357	-2,833	1.8
0- 2	1,117	100.0	1,250	1,119	0	0.0	0	0	1,117	2.3	1,250	1,119	2.3
2- 4	1,299	100.0	3,860	2,972	0	0.0	0	0	1,299	2.1	3,860	2,972	2.1
4- 6	1,481	100.0	7,376	4,980	0	0.0	0	0	1,481	2.5	7,376	4,980	2.5
6- 8	1,738	100.0	12,068	6,943	0	0.0	0	0	1,738	3.0	12,068	6,943	3.0
8- 10	1,598	100.0	14,244	8,914	0	0.0	0	0	1,598	2.8	14,244	8,914	2.8
10- 12	1,675	100.0	18,334	10,946	0	0.0	0	0	1,675	3.0	18,334	10,946	3.0
12- 14	1,710	100.0	22,094	12,921	0	0.0	0	0	1,710	3.0	22,094	12,921	3.0
14- 16	1,568	100.0	23,276	14,844	0	0.0	0	0	1,568	2.9	23,276	14,844	2.9
16- 18	1,536	100.0	25,953	16,896	0	0.0	0	0	1,536	2.9	25,953	16,896	2.9
18- 20	1,457	100.0	27,408	18,811	0	0.0	0	0	1,457	2.9	27,408	18,811	2.9
20- 22	1,471	100.0	30,619	20,815	0	0.0	0	0	1,471	3.2	30,619	20,815	3.1
22- 24	1,419	100.0	32,336	22,788	0	0.0	0	0	1,419	3.3	32,336	22,788	3.2
24- 26	1,455	100.0	36,164	24,855	0	0.0	0	0	1,455	3.6	36,164	24,855	3.6
26- 28	1,367	100.0	36,534	26,725	0	0.0	0	0	1,367	3.5	36,534	26,725	3.5
28- 30	1,332	100.0	38,279	28,738	0	0.0	0	0	1,332	3.6	38,279	28,738	3.6
30- 32	1,273	100.0	39,090	30,707	0	0.0	0	0	1,273	3.7	39,090	30,707	3.6
32- 34	1,237	100.0	40,290	32,571	0	0.0	0	0	1,237	3.8	40,290	32,571	3.7
34- 36	1,187	100.0	41,020	34,558	0	0.0	0	0	1,187	3.8	41,020	34,558	3.8
36- 38	1,134	100.0	41,485	36,583	0	0.0	0	0	1,134	3.8	41,485	36,583	3.8
38- 40	1,063	100.0	40,832	38,412	0	0.0	0	0	1,063	3.8	40,832	38,412	3.7
40- 45	2,371	100.0	99,467	41,952	0	0.0	0	0	2,371	3.6	99,467	41,952	3.6
45- 50	2,095	100.0	98,240	46,892	0	0.0	0	0	2,095	3.7	98,240	46,892	3.6
50- 55	1,987	100.0	103,000	51,837	0	0.0	0	0	1,987	3.9	103,000	51,837	3.9
55- 60	1,747	100.0	98,937	56,633	0	0.0	0	0	1,747	3.9	98,937	56,633	3.9
60- 70	2,482	100.0	158,147	63,718	0	0.0	0	0	2,482	3.5	158,147	63,718	3.4
70- 80	1,457	100.0	107,352	73,680	0	0.0	0	0	1,457	2.9	107,352	73,680	2.9
80- 90	884	100.0	73,526	83,174	0	0.0	0	0	884	2.6	73,526	83,174	2.5
90-100	498	100.0	46,501	93,376	0	0.0	0	0	498	2.1	46,501	93,376	2.1
100-125	585	100.0	63,342	108,276	0	0.0	0	0	585	1.8	63,342	108,276	1.7
125-150	228	100.0	30,444	133,526	0	0.0	0	0	228	1.5	30,444	133,526	1.5
150-200	161	100.0	26,923	167,226	0	0.0	0	0	161	1.1	26,923	167,226	1.1
200-300	82	100.0	19,023	231,990	0	0.0	0	0	82	0.8	19,023	231,990	0.8
300-500	38	100.0	13,313	350,353	0	0.0	0	0	38	0.7	13,313	350,353	0.7
500+	35	100.0	37,925	1,083,575	0	0.0	0	0	35	0.9	37,925	1,083,575	0.7
NEGATIVE	0	0.0	0	0	191	100.0	3,963	20,749	191	1.7	-3,963	-20,749	0.8
S 0- 10	7,233	100.0	38,798	5,364	0	0.0	0	0	7,233	2.6	38,798	5,364	2.7
U 10- 20	7,946	100.0	117,066	14,733	0	0.0	0	0	7,946	3.0	117,066	14,733	2.9
B 20- 30	7,044	100.0	173,930	24,692	0	0.0	0	0	7,044	3.4	173,930	24,692	3.4
T 30- 40	5,894	100.0	202,717	34,394	0	0.0	0	0	5,894	3.8	202,717	34,394	3.7
O 40- 60	8,200	100.0	399,644	48,737	0	0.0	0	0	8,200	3.8	399,644	48,737	3.7
T 60-100	5,321	100.0	385,526	72,454	0	0.0	0	0	5,321	3.0	385,526	72,454	2.9
100+	1,129	100.0	190,971	169,150	0	0.0	0	0	1,129	1.4	190,971	169,150	1.0
TOTAL	42,767	99.6	\$1,508,651	\$35,276	191	0.4	\$3,963	\$20,749	42,958	3.1	\$1,504,688	\$35,027	2.6

**TABLE E: ADJUSTMENTS TO INCOME (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	TOTAL ADJUSTMENTS	INDIVIDUAL RETIREMENT ACCOUNTS	STUDENT LOAN INTEREST	MEDICAL SAVINGS ACCOUNTS	MOVING EXPENSES	SELF EMPLOYMENT TAX	SELF EMP HEALTH INS EXPENSES	KEOGH RETIREMENT ACCOUNTS	FORFEITED INTEREST PENALTY	ALIMONY PAID
NEG >10	5,301	2,926	240	39	4	50	801	659	223	18	892
NEG <10	5,892	2,034	201	59	3	40	413	448	177	32	661
0- 2	48,079	1,354	250	39	3	41	373	417	24	17	190
2- 4	60,835	2,399	437	70	3	17	861	533	30	45	403
4- 6	58,805	3,612	650	118	6	66	1,468	791	73	44	396
6- 8	58,365	5,255	914	187	11	96	2,202	1,027	87	79	652
8- 10	56,498	5,942	1,129	243	7	95	2,667	1,114	96	80	511
10- 12	55,627	6,702	1,392	283	15	69	2,871	1,224	161	91	594
12- 14	56,486	7,935	1,929	350	22	158	3,210	1,428	198	84	556
14- 16	54,302	8,844	2,185	402	9	118	3,439	1,446	346	73	827
16- 18	52,377	9,508	2,466	443	9	191	3,582	1,535	353	115	814
18- 20	49,715	10,034	2,978	561	9	149	3,552	1,534	391	72	789
20- 22	46,492	10,736	3,266	571	11	178	3,730	1,638	467	81	793
22- 24	43,399	10,747	3,272	578	26	162	3,746	1,616	412	56	880
24- 26	40,501	11,229	3,732	594	16	190	3,572	1,544	550	56	975
26- 28	38,923	11,151	3,573	633	29	184	3,659	1,482	622	57	912
28- 30	36,569	11,384	3,604	673	20	212	3,779	1,462	611	65	958
30- 32	34,646	11,697	3,478	707	10	173	3,911	1,452	795	71	1,100
32- 34	32,667	11,698	3,514	722	20	167	3,839	1,400	795	59	1,180
34- 36	30,896	11,841	3,572	678	12	156	3,795	1,449	754	50	1,374
36- 38	29,619	11,754	3,398	671	26	169	3,736	1,387	888	53	1,426
38- 40	28,161	11,447	3,383	657	15	173	3,738	1,342	856	50	1,233
40- 45	64,964	29,134	8,549	1,502	26	395	8,887	3,015	2,496	188	4,078
45- 50	57,082	26,605	7,152	1,402	35	351	8,538	2,813	2,799	140	3,375
50- 55	50,726	25,881	6,097	1,342	42	366	8,605	2,709	3,227	146	3,347
55- 60	44,403	24,000	5,233	1,279	44	291	7,913	2,426	3,332	107	3,374
60- 70	71,470	42,250	8,316	1,496	45	638	14,312	4,132	7,346	207	5,757
70- 80	49,745	34,672	6,413	232	72	456	11,625	3,350	7,571	244	4,710
80- 90	34,112	29,539	4,918	27	60	317	9,526	2,940	7,444	89	4,218
90-100	23,648	25,520	3,900	20	33	287	8,094	2,304	7,606	45	3,232
100-125	32,877	49,293	6,061	16	84	469	14,486	4,255	17,529	124	6,270
125-150	15,397	38,251	3,761	3	73	201	10,127	3,021	16,097	96	4,871
150-200	14,640	49,399	3,100	3	83	197	12,179	3,753	23,704	58	6,322
200-300	10,416	45,366	2,358	0	66	229	10,244	3,201	22,911	67	6,288
300-500	5,443	29,646	1,243	1	37	53	6,434	2,019	14,313	77	5,470
500+	4,050	19,462	755	0	16	115	4,352	1,781	6,286	7	6,150
NEGATIVE	11,193	4,960	441	98	7	90	1,214	1,107	399	50	1,552
S 0- 10	282,582	18,561	3,380	658	31	314	7,571	3,882	310	264	2,151
U 10- 20	268,507	43,022	10,949	2,039	64	685	16,654	7,167	1,449	435	3,580
B 20- 30	205,884	55,247	17,447	3,049	102	927	18,487	7,742	2,662	315	4,518
T 30- 40	155,989	58,436	17,346	3,434	84	838	19,020	7,029	4,089	284	6,313
O 40- 60	217,175	105,620	27,030	5,525	147	1,403	33,943	10,962	11,855	581	14,174
T 60-100	178,975	131,980	23,547	1,775	210	1,698	43,557	12,725	29,967	585	17,916
100+	82,823	231,418	17,279	23	359	1,263	57,823	18,030	100,840	429	35,371
TOTAL	1,403,128	649,244	117,419	16,602	1,004	7,218	198,268	68,644	151,570	2,943	85,576

**TABLE E1: ADJUSTMENTS TO INCOME: IRA, STUDENT LOAN, AND MEDICAL SAVINGS ADJUSTMENTS  
FOR ALL FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	INDIVIDUAL RETIRE ACCOUNT PAYMENTS				STUDENT LOAN INTEREST DEDUCTION				MEDICAL SAVINGS ACCOUNT PAYMENTS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	107	2.0	240	2,244	73	1.4	39	538	3	0.1	4	1,320
NEG <10	98	1.7	201	2,051	114	1.9	59	519	4	0.1	3	802
0- 2	189	0.4	250	1,323	98	0.2	39	397	3	0.0	3	864
2- 4	286	0.5	437	1,530	188	0.3	70	374	3	0.0	3	1,117
4- 6	410	0.7	650	1,584	314	0.5	118	377	4	0.0	6	1,589
6- 8	568	1.0	914	1,609	460	0.8	187	407	6	0.0	11	1,808
8- 10	673	1.2	1,129	1,677	626	1.1	243	389	5	0.0	7	1,474
10- 12	799	1.4	1,392	1,742	715	1.3	283	395	5	0.0	15	3,068
12- 14	1,063	1.9	1,929	1,815	854	1.5	350	410	15	0.0	22	1,463
14- 16	1,153	2.1	2,185	1,895	957	1.8	402	420	14	0.0	9	639
16- 18	1,350	2.6	2,466	1,827	1,030	2.0	443	431	8	0.0	9	1,115
18- 20	1,531	3.1	2,978	1,945	1,184	2.4	561	474	10	0.0	9	900
20- 22	1,655	3.6	3,266	1,974	1,165	2.5	571	490	18	0.0	11	624
22- 24	1,664	3.8	3,272	1,966	1,199	2.8	578	482	13	0.0	26	1,976
24- 26	1,875	4.6	3,732	1,990	1,200	3.0	594	495	13	0.0	16	1,202
26- 28	1,845	4.7	3,573	1,937	1,230	3.2	633	515	19	0.0	29	1,505
28- 30	1,798	4.9	3,604	2,004	1,286	3.5	673	523	18	0.0	20	1,137
30- 32	1,767	5.1	3,478	1,968	1,340	3.9	707	528	16	0.0	10	655
32- 34	1,792	5.5	3,514	1,961	1,339	4.1	722	539	17	0.1	20	1,188
34- 36	1,854	6.0	3,572	1,927	1,265	4.1	678	536	10	0.0	12	1,189
36- 38	1,721	5.8	3,398	1,974	1,314	4.4	671	510	18	0.1	26	1,458
38- 40	1,628	5.8	3,383	2,078	1,237	4.4	657	531	8	0.0	15	1,905
40- 45	3,729	5.7	8,549	2,293	3,071	4.7	1,502	489	25	0.0	26	1,022
45- 50	3,317	5.8	7,152	2,156	2,942	5.2	1,402	476	27	0.0	35	1,287
50- 55	3,038	6.0	6,097	2,007	2,900	5.7	1,342	463	30	0.1	42	1,411
55- 60	2,717	6.1	5,233	1,926	2,312	5.2	1,279	553	33	0.1	44	1,340
60- 70	3,632	5.1	8,316	2,290	3,910	5.5	1,496	383	43	0.1	45	1,058
70- 80	2,618	5.3	6,413	2,450	1,608	3.2	232	144	40	0.1	72	1,788
80- 90	1,948	5.7	4,918	2,525	59	0.2	27	464	29	0.1	60	2,056
90-100	1,489	6.3	3,900	2,619	41	0.2	20	486	22	0.1	33	1,505
100-125	2,305	7.0	6,061	2,629	33	0.1	16	471	49	0.1	84	1,722
125-150	1,349	8.8	3,761	2,788	7	0.0	3	409	34	0.2	73	2,151
150-200	1,006	6.9	3,100	3,082	3	0.0	3	946	28	0.2	83	2,979
200-300	682	6.5	2,358	3,458	2	0.0	0	202	24	0.2	66	2,751
300-500	358	6.6	1,243	3,472	1	0.0	1	1,000	16	0.3	37	2,303
500+	220	5.4	755	3,433	1	0.0	0	434	6	0.1	16	2,601
NEGATIVE	205	1.8	441	2,152	187	1.7	98	527	7	0.1	7	1,024
S 0- 10	2,126	0.8	3,380	1,590	1,686	0.6	658	390	21	0.0	31	1,453
U 10- 20	5,896	2.2	10,949	1,857	4,740	1.8	2,039	430	52	0.0	64	1,234
B 20- 30	8,837	4.3	17,447	1,974	6,080	3.0	3,049	502	81	0.0	102	1,254
T 30- 40	8,762	5.6	17,346	1,980	6,495	4.2	3,434	529	69	0.0	84	1,218
O 40- 60	12,801	5.9	27,030	2,112	11,225	5.2	5,525	492	115	0.1	147	1,277
T 60-100	9,687	5.4	23,547	2,431	5,618	3.1	1,775	316	134	0.1	210	1,565
100+	5,920	7.1	17,279	2,919	47	0.1	23	491	157	0.2	359	2,289
TOTAL	54,234	3.9	\$117,419	\$2,165	36,078	2.6	\$16,602	\$460	636	0.0	\$1,004	\$1,578

**TABLE E2: ADJUSTMENTS TO INCOME: MOVING, SELF-EMPLOYMENT TAX AND HEALTH INSURANCE FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	MOVING EXPENSES				SELF-EMPLOYMENT TAX				SELF-EMPLOYED HEALTH INSURANCE			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	25	0.5	50	1,990	943	17.8	801	849	535	10.1	659	1,233
NEG <10	23	0.4	40	1,756	886	15.0	413	466	426	7.2	448	1,051
0- 2	20	0.0	41	2,065	2,217	4.6	373	168	533	1.1	417	782
2- 4	20	0.0	17	829	3,671	6.0	861	235	717	1.2	533	743
4- 6	37	0.1	66	1,771	4,590	7.8	1,468	320	1,033	1.8	791	766
6- 8	83	0.1	96	1,159	5,334	9.1	2,202	413	1,328	2.3	1,027	774
8- 10	92	0.2	95	1,031	5,357	9.5	2,667	498	1,383	2.4	1,114	806
10- 12	83	0.1	69	831	5,000	9.0	2,871	574	1,480	2.7	1,224	827
12- 14	120	0.2	158	1,316	4,912	8.7	3,210	654	1,609	2.8	1,428	888
14- 16	119	0.2	118	995	4,706	8.7	3,439	731	1,627	3.0	1,446	889
16- 18	162	0.3	191	1,176	4,586	8.8	3,582	781	1,641	3.1	1,535	935
18- 20	138	0.3	149	1,082	4,368	8.8	3,552	813	1,617	3.3	1,534	948
20- 22	162	0.3	178	1,102	4,227	9.1	3,730	882	1,678	3.6	1,638	976
22- 24	141	0.3	162	1,152	4,009	9.2	3,746	935	1,594	3.7	1,616	1,014
24- 26	170	0.4	190	1,115	3,889	9.6	3,572	919	1,524	3.8	1,544	1,013
26- 28	156	0.4	184	1,181	3,818	9.8	3,659	958	1,444	3.7	1,482	1,026
28- 30	158	0.4	212	1,343	3,758	10.3	3,779	1,005	1,445	4.0	1,462	1,012
30- 32	159	0.5	173	1,086	3,739	10.8	3,911	1,046	1,419	4.1	1,452	1,023
32- 34	170	0.5	167	984	3,658	11.2	3,839	1,050	1,353	4.1	1,400	1,035
34- 36	133	0.4	156	1,172	3,625	11.7	3,795	1,047	1,348	4.4	1,449	1,075
36- 38	144	0.5	169	1,171	3,547	12.0	3,736	1,053	1,277	4.3	1,387	1,086
38- 40	170	0.6	173	1,020	3,400	12.1	3,738	1,099	1,207	4.3	1,342	1,112
40- 45	337	0.5	395	1,171	8,054	12.4	8,887	1,103	2,782	4.3	3,015	1,084
45- 50	321	0.6	351	1,095	7,328	12.8	8,538	1,165	2,492	4.4	2,813	1,129
50- 55	301	0.6	366	1,214	6,789	13.4	8,605	1,267	2,327	4.6	2,709	1,164
55- 60	251	0.6	291	1,160	6,097	13.7	7,913	1,298	2,054	4.6	2,426	1,181
60- 70	415	0.6	638	1,536	9,742	13.6	14,312	1,469	3,432	4.8	4,132	1,204
70- 80	264	0.5	456	1,727	6,932	13.9	11,625	1,677	2,619	5.3	3,350	1,279
80- 90	197	0.6	317	1,610	5,116	15.0	9,526	1,862	2,191	6.4	2,940	1,342
90-100	138	0.6	287	2,078	3,893	16.5	8,094	2,079	1,644	7.0	2,304	1,401
100-125	209	0.6	469	2,243	6,273	19.1	14,486	2,309	2,955	9.0	4,255	1,440
125-150	101	0.7	201	1,989	3,631	23.6	10,127	2,789	1,940	12.6	3,021	1,557
150-200	73	0.5	197	2,693	3,988	27.2	12,179	3,054	2,297	15.7	3,753	1,634
200-300	55	0.5	229	4,169	3,077	29.5	10,244	3,329	1,846	17.7	3,201	1,734
300-500	16	0.3	53	3,301	1,769	32.5	6,434	3,637	1,088	20.0	2,019	1,855
500+	15	0.4	115	7,660	1,286	31.8	4,352	3,384	941	23.2	1,781	1,893
NEGATIVE	48	0.4	90	1,878	1,829	16.3	1,214	664	961	8.6	1,107	1,152
S 0- 10	252	0.1	314	1,248	21,169	7.5	7,571	358	4,994	1.8	3,882	777
U 10- 20	622	0.2	685	1,101	23,572	8.8	16,654	707	7,974	3.0	7,167	899
B 20- 30	787	0.4	927	1,178	19,701	9.6	18,487	938	7,685	3.7	7,742	1,007
T 30- 40	776	0.5	838	1,080	17,969	11.5	19,020	1,058	6,604	4.2	7,029	1,064
O 40- 60	1,210	0.6	1,403	1,159	28,268	13.0	33,943	1,201	9,655	4.4	10,962	1,135
T 60-100	1,014	0.6	1,698	1,674	25,683	14.4	43,557	1,696	9,886	5.5	12,725	1,287
100+	469	0.6	1,263	2,694	20,024	24.2	57,823	2,888	11,067	13.4	18,030	1,629
TOTAL	5,178	0.4	\$7,218	\$1,394	158,215	11.3	\$198,268	\$1,253	58,826	4.2	\$68,644	\$1,167



**TABLE E3: ADJUSTMENTS TO INCOME: KEOGH PAYMENTS, ALIMONY AND FORFEITED INTEREST PENALTY** 1998 PERSONAL INCOME TAX OREGON  
**FOR ALL FULL-YEAR RETURNS IN OREGON** DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	PAYMENTS TO A KEOGH RETIREMENT PLAN				FORFEITED INTEREST PENALTY				ALIMONY PAID			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	18	0.3	223	12,382	63	1.2	18	287	66	1.2	892	13,514
NEG <10	17	0.3	177	10,385	68	1.2	32	472	78	1.3	661	8,469
0- 2	8	0.0	24	3,007	112	0.2	17	155	25	0.1	190	7,585
2- 4	22	0.0	30	1,350	163	0.3	45	273	55	0.1	403	7,330
4- 6	34	0.1	73	2,159	205	0.3	44	214	63	0.1	396	6,285
6- 8	55	0.1	87	1,585	309	0.5	79	254	108	0.2	652	6,033
8- 10	66	0.1	96	1,452	310	0.5	80	257	111	0.2	511	4,602
10- 12	98	0.2	161	1,641	324	0.6	91	282	116	0.2	594	5,123
12- 14	98	0.2	198	2,018	368	0.7	84	228	109	0.2	556	5,101
14- 16	146	0.3	346	2,368	322	0.6	73	226	151	0.3	827	5,476
16- 18	152	0.3	353	2,324	314	0.6	115	367	145	0.3	814	5,614
18- 20	148	0.3	391	2,641	290	0.6	72	248	160	0.3	789	4,930
20- 22	182	0.4	467	2,565	257	0.6	81	315	154	0.3	793	5,149
22- 24	162	0.4	412	2,541	248	0.6	56	225	159	0.4	880	5,532
24- 26	203	0.5	550	2,712	244	0.6	56	230	189	0.5	975	5,161
26- 28	211	0.5	622	2,946	241	0.6	57	238	197	0.5	912	4,630
28- 30	207	0.6	611	2,953	220	0.6	65	295	184	0.5	958	5,205
30- 32	246	0.7	795	3,230	230	0.7	71	307	205	0.6	1,100	5,367
32- 34	247	0.8	795	3,220	206	0.6	59	288	215	0.7	1,180	5,488
34- 36	227	0.7	754	3,323	186	0.6	50	271	233	0.8	1,374	5,898
36- 38	254	0.9	888	3,497	211	0.7	53	253	235	0.8	1,426	6,068
38- 40	242	0.9	856	3,538	193	0.7	50	258	239	0.8	1,233	5,157
40- 45	692	1.1	2,496	3,607	439	0.7	188	428	597	0.9	4,078	6,831
45- 50	696	1.2	2,799	4,022	443	0.8	140	316	554	1.0	3,375	6,092
50- 55	779	1.5	3,227	4,143	398	0.8	146	366	503	1.0	3,347	6,654
55- 60	758	1.7	3,332	4,396	361	0.8	107	297	483	1.1	3,374	6,986
60- 70	1,540	2.2	7,346	4,770	551	0.8	207	376	774	1.1	5,757	7,438
70- 80	1,355	2.7	7,571	5,587	428	0.9	244	570	587	1.2	4,710	8,023
80- 90	1,173	3.4	7,444	6,346	261	0.8	89	343	434	1.3	4,218	9,718
90-100	1,034	4.4	7,606	7,356	167	0.7	45	268	344	1.5	3,232	9,395
100-125	1,970	6.0	17,529	8,898	268	0.8	124	462	557	1.7	6,270	11,256
125-150	1,384	9.0	16,097	11,631	104	0.7	96	924	325	2.1	4,871	14,988
150-200	1,648	11.3	23,704	14,383	92	0.6	58	630	361	2.5	6,322	17,514
200-300	1,338	12.8	22,911	17,123	83	0.8	67	812	282	2.7	6,288	22,298
300-500	682	12.5	14,313	20,986	39	0.7	77	1,969	191	3.5	5,470	28,641
500+	317	7.8	6,286	19,830	11	0.3	7	656	140	3.5	6,150	43,925
NEGATIVE	35	0.3	399	11,412	131	1.2	50	11,851	144	1.3	1,552	10,781
S 0- 10	185	0.1	310	1,677	1,099	0.4	264	1,957	362	0.1	2,151	5,942
U 10- 20	642	0.2	1,449	2,256	1,618	0.6	435	2,213	681	0.3	3,580	5,257
B 20- 30	965	0.5	2,662	2,758	1,210	0.6	315	3,734	883	0.4	4,518	5,116
T 30- 40	1,216	0.8	4,089	3,362	1,026	0.7	284	6,153	1,127	0.7	6,313	5,601
O 40- 60	2,925	1.3	11,855	4,053	1,641	0.8	581	8,638	2,137	1.0	14,174	6,633
T 60-100	5,102	2.9	29,967	5,874	1,407	0.8	585	12,734	2,139	1.2	17,916	8,376
100+	7,339	8.9	100,840	13,740	597	0.7	429	59,249	1,856	2.2	35,371	19,058
TOTAL	18,409	1.3	151,570	8,233	8,729	0.6	2,943	9,804	9,329	0.7	85,576	9,173

**TABLE F: OREGON ADJUSTMENTS TO FEDERAL ADJ GROSS INCOME (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON ADJUST	FULL-YEAR RETURN ADDITIONS		FULL-YEAR RETURN SUBTRACTIONS					
			INTEREST	OTHER	FED TAX	SOC SEC	ORE REFUND	U.S. BONDS	FED PENSION	OTHER
NEG >10	5,301	-2,233	1,634	10,417	240	74	2,184	1,421	627	9,739
NEG <10	5,892	-1,042	212	401	81	44	516	223	190	601
0- 2	48,079	-1,180	186	998	549	50	208	860	99	598
2- 4	60,835	-3,172	342	415	1,346	168	340	1,273	170	633
4- 6	58,805	-5,987	279	624	3,048	216	420	1,474	481	1,250
6- 8	58,365	-12,379	380	494	5,967	421	589	2,076	1,776	2,425
8- 10	56,498	-21,787	375	918	11,480	355	781	2,832	4,070	3,563
10- 12	55,627	-34,021	530	780	18,077	486	935	3,497	7,529	4,807
12- 14	56,486	-49,146	530	937	25,576	629	1,164	4,165	12,010	7,068
14- 16	54,302	-62,490	470	818	33,936	785	1,488	4,516	15,350	7,703
16- 18	52,377	-73,648	618	869	43,211	1,093	1,807	4,976	16,664	7,384
18- 20	49,715	-84,824	686	1,018	51,349	1,494	2,211	5,040	19,425	7,008
20- 22	46,492	-94,449	604	671	58,410	2,504	2,353	4,368	20,290	7,798
22- 24	43,399	-102,909	511	790	64,298	4,462	2,864	4,468	21,398	6,720
24- 26	40,501	-109,683	568	962	69,319	6,684	3,205	4,485	21,198	6,322
26- 28	38,923	-117,882	685	1,321	75,432	9,649	3,611	4,582	20,766	5,849
28- 30	36,569	-121,160	598	973	75,463	12,231	3,919	4,544	21,200	5,375
30- 32	34,646	-121,927	667	782	75,955	14,223	4,366	4,599	18,923	5,310
32- 34	32,667	-124,034	680	889	75,474	16,022	4,732	4,499	19,921	4,955
34- 36	30,896	-124,096	786	596	74,166	17,491	5,080	4,163	19,833	4,745
36- 38	29,619	-125,604	801	1,334	73,306	19,666	5,532	4,767	19,664	4,803
38- 40	28,161	-125,428	860	1,028	71,673	21,226	5,709	4,496	19,631	4,581
40- 45	64,964	-309,240	1,989	2,863	172,588	57,631	15,005	11,223	48,222	9,422
45- 50	57,082	-291,715	1,857	1,968	158,502	59,984	15,364	10,773	41,483	9,433
50- 55	50,726	-280,418	2,152	1,829	144,818	63,683	15,072	10,563	40,743	9,519
55- 60	44,403	-261,483	1,669	2,114	129,214	64,377	14,342	11,571	37,564	8,198
60- 70	71,470	-442,765	3,297	3,900	210,591	118,657	25,686	20,167	61,901	12,961
70- 80	49,745	-317,262	3,205	3,141	147,737	87,350	19,843	16,335	42,791	9,552
80- 90	34,112	-223,434	2,706	2,246	101,676	61,596	15,576	13,438	29,402	6,699
90-100	23,648	-157,451	2,124	2,205	70,596	42,711	11,633	10,673	20,525	5,642
100-125	32,877	-231,772	4,939	3,507	98,169	67,893	19,315	18,951	26,624	9,265
125-150	15,397	-115,123	2,918	1,877	45,989	34,619	10,785	11,728	11,258	5,537
150-200	14,640	-111,761	4,208	4,341	43,726	34,472	13,025	14,099	8,398	6,592
200-300	10,416	-86,815	5,427	5,362	31,132	25,352	13,713	12,825	4,274	10,307
300-500	5,443	-52,383	4,370	3,428	16,235	13,167	11,032	11,214	1,316	7,218
500+	4,050	-80,561	15,019	14,052	12,084	11,006	27,991	40,645	443	17,462
NEGATIVE	11,193	-3,275	1,846	10,817	320	118	2,699	1,644	817	10,340
S 0- 10	282,582	-44,506	1,563	3,450	22,989	1,209	2,338	8,516	6,596	8,470
U 10- 20	268,507	-304,128	2,834	4,422	172,149	4,487	7,605	22,194	70,978	33,970
B 20- 30	205,884	-546,083	2,967	4,717	342,922	35,530	15,951	22,448	104,852	32,064
T 30- 40	155,989	-621,090	3,794	4,629	370,575	88,629	25,418	22,524	97,972	24,394
O 40- 60	217,175	-1,142,856	7,667	8,773	605,122	245,675	59,783	44,131	168,012	36,573
T 60-100	178,975	-1,140,913	11,332	11,492	530,599	310,314	72,738	60,614	154,618	34,855
100+	82,823	-678,415	36,881	32,568	247,335	186,510	95,862	109,462	52,313	56,382
TOTAL	1,403,128	-4,481,265	68,883	80,870	2,291,413	872,471	282,395	291,533	656,158	237,048

**TABLE F1: OREGON ADDITIONS: MUNICIPAL BOND INTEREST AND OTHER ADDITIONS  
FOR ALL FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	INTEREST FROM MUNICIPAL BONDS				OTHER ADDITIONS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	103	1.9	1,634	15,866	266	5.0	10,417	39,161
NEG <10	62	1.1	212	3,414	127	2.2	401	3,154
0- 2	171	0.4	186	1,086	263	0.5	998	3,795
2- 4	181	0.3	342	1,891	265	0.4	415	1,567
4- 6	211	0.4	279	1,324	294	0.5	624	2,122
6- 8	218	0.4	380	1,745	309	0.5	494	1,599
8- 10	236	0.4	375	1,591	359	0.6	918	2,558
10- 12	279	0.5	530	1,900	371	0.7	780	2,102
12- 14	305	0.5	530	1,736	403	0.7	937	2,325
14- 16	293	0.5	470	1,605	415	0.8	818	1,972
16- 18	302	0.6	618	2,047	412	0.8	869	2,109
18- 20	325	0.7	686	2,109	421	0.8	1,018	2,419
20- 22	312	0.7	604	1,936	424	0.9	671	1,582
22- 24	287	0.7	511	1,781	399	0.9	790	1,980
24- 26	291	0.7	568	1,951	401	1.0	962	2,399
26- 28	321	0.8	685	2,135	416	1.1	1,321	3,176
28- 30	305	0.8	598	1,962	432	1.2	973	2,253
30- 32	352	1.0	667	1,896	414	1.2	782	1,890
32- 34	282	0.9	680	2,413	378	1.2	889	2,351
34- 36	324	1.0	786	2,426	392	1.3	596	1,521
36- 38	328	1.1	801	2,441	396	1.3	1,334	3,370
38- 40	353	1.3	860	2,435	392	1.4	1,028	2,622
40- 45	853	1.3	1,989	2,331	1,032	1.6	2,863	2,774
45- 50	843	1.5	1,857	2,203	1,027	1.8	1,968	1,916
50- 55	866	1.7	2,152	2,485	963	1.9	1,829	1,899
55- 60	798	1.8	1,669	2,092	950	2.1	2,114	2,225
60- 70	1,539	2.2	3,297	2,143	1,810	2.5	3,900	2,155
70- 80	1,366	2.7	3,205	2,346	1,458	2.9	3,141	2,154
80- 90	1,141	3.3	2,706	2,371	1,161	3.4	2,246	1,935
90-100	955	4.0	2,124	2,224	976	4.1	2,205	2,260
100-125	1,750	5.3	4,939	2,822	1,733	5.3	3,507	2,023
125-150	1,059	6.9	2,918	2,755	1,057	6.9	1,877	1,776
150-200	1,318	9.0	4,208	3,193	1,277	8.7	4,341	3,400
200-300	1,248	12.0	5,427	4,349	1,306	12.5	5,362	4,106
300-500	871	16.0	4,370	5,018	856	15.7	3,428	4,005
500+	941	23.2	15,019	15,960	945	23.3	14,052	14,870
NEGATIVE	165	1.5	1,846	11,187	393	3.5	10,817	27,525
S 0- 10	1,017	0.4	1,563	1,537	1,490	0.5	3,450	2,315
U 10- 20	1,504	0.6	2,834	1,884	2,022	0.8	4,422	2,187
B 20- 30	1,516	0.7	2,967	1,957	2,072	1.0	4,717	2,277
T 30- 40	1,639	1.1	3,794	2,315	1,972	1.3	4,629	2,348
O 40- 60	3,360	1.5	7,667	2,282	3,972	1.8	8,773	2,209
T 60-100	5,001	2.8	11,332	2,266	5,405	3.0	11,492	2,126
100+	7,187	8.7	36,881	5,132	7,174	8.7	32,568	4,540
TOTAL	21,389	1.5	\$68,883	\$3,221	24,500	1.7	\$80,870	\$3,301

**TABLE F2: OREGON SUBTRACTIONS: FEDERAL TAX, SOCIAL SECURITY, AND OREGON TAX REFUND FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	FEDERAL INCOME TAX				FEDERALLY TAXABLE SOCIAL SECURITY				OREGON TAX REFUND			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	214	4.0	240	1,120	8	0.2	74	9,202	727	13.7	2,184	3,003
NEG <10	127	2.2	81	637	10	0.2	44	4,416	454	7.7	516	1,136
0- 2	8,316	17.3	549	66	34	0.1	50	1,465	371	0.8	208	562
2- 4	7,800	12.8	1,346	173	59	0.1	168	2,848	576	0.9	340	589
4- 6	18,040	30.7	3,048	169	65	0.1	216	3,320	835	1.4	420	504
6- 8	22,293	38.2	5,967	268	92	0.2	421	4,577	1,111	1.9	589	530
8- 10	32,776	58.0	11,480	350	87	0.2	355	4,077	1,587	2.8	781	492
10- 12	31,104	55.9	18,077	581	115	0.2	486	4,229	1,931	3.5	935	484
12- 14	33,319	59.0	25,576	768	184	0.3	629	3,421	2,426	4.3	1,164	480
14- 16	39,110	72.0	33,936	868	230	0.4	785	3,413	2,940	5.4	1,488	506
16- 18	39,983	76.3	43,211	1,081	420	0.8	1,093	2,602	3,521	6.7	1,807	513
18- 20	40,272	81.0	51,349	1,275	1,115	2.2	1,494	1,340	4,036	8.1	2,211	548
20- 22	39,322	84.6	58,410	1,485	2,333	5.0	2,504	1,073	4,404	9.5	2,353	534
22- 24	37,527	86.5	64,298	1,713	3,552	8.2	4,462	1,256	5,059	11.7	2,864	566
24- 26	36,218	89.4	69,319	1,914	4,320	10.7	6,684	1,547	5,626	13.9	3,205	570
26- 28	35,439	91.0	75,432	2,128	4,885	12.6	9,649	1,975	6,280	16.1	3,611	575
28- 30	33,807	92.4	75,463	2,232	4,992	13.7	12,231	2,450	6,789	18.6	3,919	577
30- 32	32,412	93.6	75,955	2,343	4,890	14.1	14,223	2,909	7,431	21.4	4,366	588
32- 34	30,911	94.6	75,474	2,442	4,666	14.3	16,022	3,434	7,771	23.8	4,732	609
34- 36	29,595	95.8	74,166	2,506	4,221	13.7	17,491	4,144	8,251	26.7	5,080	616
36- 38	28,542	96.4	73,306	2,568	4,163	14.1	19,666	4,724	8,761	29.6	5,532	631
38- 40	27,333	97.1	71,673	2,622	4,030	14.3	21,226	5,267	9,121	32.4	5,709	626
40- 45	63,479	97.7	172,588	2,719	9,143	14.1	57,631	6,303	23,426	36.1	15,005	641
45- 50	56,244	98.5	158,502	2,818	7,488	13.1	59,984	8,011	23,810	41.7	15,364	645
50- 55	50,199	99.0	144,818	2,885	7,010	13.8	63,683	9,085	22,833	45.0	15,072	660
55- 60	44,099	99.3	129,214	2,930	6,351	14.3	64,377	10,136	21,679	48.8	14,342	662
60- 70	71,142	99.5	210,591	2,960	10,510	14.7	118,657	11,290	37,142	52.0	25,686	692
70- 80	49,607	99.7	147,737	2,978	7,179	14.4	87,350	12,167	27,554	55.4	19,843	720
80- 90	34,052	99.8	101,676	2,986	4,890	14.3	61,596	12,596	19,681	57.7	15,576	791
90-100	23,612	99.8	70,596	2,990	3,372	14.3	42,711	12,666	13,694	57.9	11,633	850
100-125	32,825	99.8	98,169	2,991	5,156	15.7	67,893	13,168	18,798	57.2	19,315	1,027
125-150	15,376	99.9	45,989	2,991	2,565	16.7	34,619	13,497	8,479	55.1	10,785	1,272
150-200	14,625	99.9	43,726	2,990	2,497	17.1	34,472	13,805	7,921	54.1	13,025	1,644
200-300	10,410	99.9	31,132	2,991	1,787	17.2	25,352	14,187	5,686	54.6	13,713	2,412
300-500	5,437	99.9	16,235	2,986	884	16.2	13,167	14,895	2,985	54.8	11,032	3,696
500+	4,047	99.9	12,084	2,986	661	16.3	11,006	16,651	2,232	55.1	27,991	12,541
NEGATIVE	341	3.0	320	940	18	0.2	118	6,543	1,181	10.6	2,699	2,286
S 0- 10	89,225	31.6	22,389	251	337	0.1	1,209	3,589	4,480	1.6	2,338	522
U 10- 20	183,788	68.4	172,149	937	2,064	0.8	4,487	2,174	14,854	5.5	7,605	512
B 20- 30	182,313	88.6	342,922	1,881	20,082	9.8	35,530	1,769	28,158	13.7	15,951	566
T 30- 40	148,793	95.4	370,575	2,491	21,970	14.1	88,629	4,034	41,335	26.5	25,418	615
O 40- 60	214,021	98.5	605,122	2,827	29,992	13.8	245,675	8,191	91,748	42.2	59,783	652
T 60-100	178,413	99.7	530,599	2,974	25,951	14.5	310,314	11,958	98,071	54.8	72,738	742
100+	82,720	99.9	247,335	2,990	13,550	16.4	186,510	13,765	46,101	55.7	95,862	2,079
TOTAL	1,079,614	76.9	\$2,291,413	\$2,122	113,964	8.1	\$872,471	\$7,656	325,928	23.2	\$282,395	\$866

**TABLE F3: OREGON SUBTRACTIONS: INTEREST ON U.S. BONDS, FEDERAL PENSION, AND OTHER FOR ALL FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	INTEREST ON US BONDS				FEDERAL PENSION				OTHER SUBTRACTIONS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	307	5.8	1,421	4,630	39	0.7	627	16,080	384	7.2	9,739	25,362
NEG <10	240	4.1	223	929	15	0.3	190	12,668	264	4.5	601	2,275
0- 2	1,701	3.5	860	506	23	0.0	99	4,303	1,115	2.3	598	536
2- 4	1,824	3.0	1,273	698	37	0.1	170	4,603	1,257	2.1	633	504
4- 6	1,684	2.9	1,474	876	105	0.2	481	4,577	1,220	2.1	1,250	1,025
6- 8	1,933	3.3	2,076	1,074	317	0.5	1,776	5,603	1,460	2.5	2,425	1,661
8- 10	2,145	3.8	2,832	1,320	582	1.0	4,070	6,993	1,624	2.9	3,563	2,194
10- 12	2,262	4.1	3,497	1,546	878	1.6	7,529	8,575	1,778	3.2	4,807	2,703
12- 14	2,386	4.2	4,165	1,745	1,197	2.1	12,010	10,033	1,993	3.5	7,068	3,546
14- 16	2,380	4.4	4,516	1,898	1,354	2.5	15,350	11,337	1,946	3.6	7,703	3,958
16- 18	2,334	4.5	4,976	2,132	1,339	2.6	16,664	12,445	1,939	3.7	7,384	3,808
18- 20	2,280	4.6	5,040	2,211	1,430	2.9	19,425	13,584	1,844	3.7	7,008	3,801
20- 22	2,090	4.5	4,368	2,090	1,408	3.0	20,290	14,411	1,788	3.8	7,798	4,361
22- 24	1,961	4.5	4,468	2,278	1,393	3.2	21,398	15,361	1,628	3.8	6,720	4,128
24- 26	1,846	4.6	4,485	2,430	1,276	3.2	21,198	16,613	1,632	4.0	6,322	3,874
26- 28	1,844	4.7	4,582	2,485	1,227	3.2	20,766	16,924	1,546	4.0	5,849	3,783
28- 30	1,842	5.0	4,544	2,467	1,176	3.2	21,200	18,027	1,542	4.2	5,375	3,486
30- 32	1,801	5.2	4,599	2,554	1,035	3.0	18,923	18,283	1,451	4.2	5,310	3,660
32- 34	1,745	5.3	4,499	2,578	1,061	3.2	19,921	18,775	1,408	4.3	4,955	3,519
34- 36	1,712	5.5	4,163	2,432	1,026	3.3	19,833	19,331	1,363	4.4	4,745	3,481
36- 38	1,839	6.2	4,767	2,592	971	3.3	19,664	20,251	1,286	4.3	4,803	3,735
38- 40	1,743	6.2	4,496	2,579	967	3.4	19,631	20,301	1,255	4.5	4,581	3,650
40- 45	4,213	6.5	11,223	2,664	2,312	3.6	48,222	20,857	3,057	4.7	9,422	3,082
45- 50	4,005	7.0	10,773	2,690	1,896	3.3	41,483	21,879	2,762	4.8	9,433	3,415
50- 55	3,740	7.4	10,563	2,824	1,840	3.6	40,743	22,143	2,628	5.2	9,519	3,622
55- 60	3,685	8.3	11,571	3,140	1,609	3.6	37,564	23,346	2,412	5.4	8,198	3,399
60- 70	6,471	9.1	20,167	3,116	2,631	3.7	61,901	23,527	4,187	5.9	12,961	3,096
70- 80	5,112	10.3	16,335	3,195	1,731	3.5	42,791	24,720	3,233	6.5	9,552	2,955
80- 90	3,826	11.2	13,438	3,512	1,143	3.4	29,402	25,723	2,516	7.4	6,699	2,663
90-100	2,964	12.5	10,673	3,601	769	3.3	20,525	26,690	1,973	8.3	5,642	2,860
100-125	4,799	14.6	18,951	3,949	968	2.9	26,624	27,504	3,307	10.1	9,265	2,802
125-150	2,597	16.9	11,728	4,516	399	2.6	11,258	28,217	1,961	12.7	5,537	2,824
150-200	2,858	19.5	14,099	4,933	308	2.1	8,398	27,265	2,145	14.7	6,592	3,073
200-300	2,380	22.8	12,825	5,389	161	1.5	4,274	26,546	1,983	19.0	10,307	5,198
300-500	1,511	27.8	11,214	7,421	60	1.1	1,316	21,926	1,178	21.6	7,218	6,127
500+	1,584	39.1	40,645	25,660	26	0.6	443	17,056	1,212	29.9	17,462	14,408
NEGATIVE	547	4.9	1,644	3,006	54	0.5	817	15,132	648	5.8	10,340	15,956
S 0- 10	9,287	3.3	8,516	917	1,064	0.4	6,596	6,199	6,676	2.4	8,470	1,269
U 10- 20	11,642	4.3	22,194	1,906	6,198	2.3	70,978	11,452	9,500	3.5	33,970	3,576
B 20- 30	9,583	4.7	22,448	2,342	6,480	3.1	104,852	16,181	8,136	4.0	32,064	3,941
T 30- 40	8,840	5.7	22,524	2,548	5,060	3.2	97,972	19,362	6,763	4.3	24,394	3,607
O 40- 60	15,643	7.2	44,131	2,821	7,657	3.5	168,012	21,942	10,859	5.0	36,573	3,368
T 60-100	18,373	10.3	60,614	3,299	6,274	3.5	154,618	24,644	11,909	6.7	34,855	2,927
100+	15,729	19.0	109,462	6,959	1,922	2.3	52,313	27,218	11,786	14.2	56,382	4,784
TOTAL	89,644	6.4	\$291,533	\$3,252	34,709	2.5	\$656,158	\$18,905	66,277	4.7	\$237,048	\$3,577

**TABLE G: CREDITS AGAINST STATE TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	TOTAL CREDITS	EXEMPTION CREDITS	EARNED INCOME	WORKING FAMILY	RETIREMENT INCOME	CHILD CARE	ELDERLY CARE	POLITICAL CONTRIB	TAX PD OTHER STATES	OTHER CREDITS
NEG >10	5,301	11	7	0	3	0	1	0	0	0	0
NEG <10	5,892	1	1	0	0	0	0	0	0	0	0
0- 2	48,079	22	20	0	0	0	0	0	1	1	0
2- 4	60,835	1,379	1,305	63	0	2	1	0	3	2	4
4- 6	58,805	4,242	3,875	318	1	17	7	2	5	6	12
6- 8	58,365	6,693	5,903	613	40	63	13	9	11	13	27
8- 10	56,498	9,121	7,820	981	98	101	32	15	14	15	44
10- 12	55,627	11,287	9,418	1,281	214	171	84	18	20	18	62
12- 14	56,486	13,403	10,884	1,510	384	270	219	12	27	20	78
14- 16	54,302	13,996	11,279	1,379	544	268	350	11	31	29	106
16- 18	52,377	14,247	11,383	1,194	772	289	426	9	33	30	112
18- 20	49,715	14,110	11,272	988	847	281	511	4	41	42	125
20- 22	46,492	13,289	10,853	718	725	285	509	2	44	36	117
22- 24	43,399	12,330	10,372	504	542	291	394	1	45	55	126
24- 26	40,501	11,619	9,953	306	499	297	353	0	50	53	109
26- 28	38,923	11,040	9,723	149	383	260	312	0	47	56	111
28- 30	36,569	10,505	9,454	51	274	247	258	0	54	49	118
30- 32	34,646	10,104	9,206	0	228	200	244	0	54	45	127
32- 34	32,667	9,770	8,977	0	143	193	219	0	59	57	123
34- 36	30,896	9,492	8,780	0	105	147	204	0	62	57	138
36- 38	29,619	9,392	8,740	0	85	115	197	0	65	68	122
38- 40	28,161	9,133	8,556	0	44	90	189	0	66	66	123
40- 45	64,964	21,743	20,428	0	54	72	459	0	186	196	350
45- 50	57,082	19,959	18,821	0	19	0	430	0	185	185	317
50- 55	50,726	18,639	17,470	0	6	0	403	0	194	189	377
55- 60	44,403	16,824	15,730	0	0	0	355	0	199	162	378
60- 70	71,470	27,820	25,975	0	0	0	438	0	394	350	663
70- 80	49,745	19,990	18,505	0	0	0	118	0	336	372	658
80- 90	34,112	14,030	12,843	0	0	0	19	0	275	283	610
90-100	23,648	9,897	8,895	0	0	0	4	0	226	240	532
100-125	32,877	14,412	12,256	0	0	0	1	0	358	641	1,156
125-150	15,397	7,512	5,808	0	0	0	0	0	204	491	1,010
150-200	14,640	7,692	5,555	0	0	0	0	0	221	648	1,268
200-300	10,416	6,365	3,992	0	0	0	0	0	191	1,076	1,106
300-500	5,443	4,328	2,049	0	0	0	0	0	111	1,503	666
500+	4,050	10,893	1,493	0	0	0	0	0	105	7,966	1,329
NEGATIVE	11,193	12	8	0	3	0	1	0	0	0	0
S 0- 10	282,582	21,458	18,923	1,977	139	183	53	27	33	37	87
U 10- 20	268,507	67,043	54,236	6,352	2,760	1,279	1,589	54	152	139	483
B 20- 30	205,884	58,784	50,355	1,728	2,423	1,379	1,826	4	240	249	581
T 30- 40	155,989	47,892	44,260	0	605	744	1,052	0	307	292	633
O 40- 60	217,175	77,165	72,449	0	79	72	1,647	0	764	732	1,422
T 60-100	178,975	71,737	66,218	0	0	0	580	0	1,231	1,246	2,463
100+	82,823	51,202	31,152	0	0	0	1	0	1,190	12,325	6,533
TOTAL	1,403,128	395,293	337,600	10,056	6,008	3,657	6,750	84	3,916	15,021	12,201

**TABLE G1: OREGON CREDITS: EXEMPTION, EARNED INCOME AND WORKING FAMILY FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	\$132 CREDIT PER EXEMPTION				OREGON EARNED INCOME CREDIT				WORKING FAMILY CREDIT			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	26	0.5	7	263	0	0.0	0	0	1	0.0	3	2,563
NEG <10	7	0.1	1	150	0	0.0	0	0	0	0.0	0	0
0- 2	1,914	4.0	20	10	154	0.0	0	2	0	0.0	0	0
2- 4	25,210	41.4	1,305	52	8,663	0.0	63	7	3	0.0	0	17
4- 6	34,085	58.0	3,875	114	14,190	0.0	318	22	13	0.0	1	55
6- 8	42,508	72.8	5,903	139	16,593	0.0	613	37	431	0.7	40	93
8- 10	46,399	82.1	7,820	169	17,401	0.0	981	56	667	1.2	98	147
10- 12	48,688	87.5	9,418	193	11,258	0.0	1,281	114	1,008	1.8	214	212
12- 14	51,173	90.6	10,884	213	12,421	0.0	1,510	122	1,422	2.5	384	270
14- 16	50,307	92.6	11,279	224	12,296	0.0	1,379	112	1,693	3.1	544	321
16- 18	49,303	94.1	11,383	231	12,175	0.0	1,194	98	1,922	3.7	772	401
18- 20	47,156	94.9	11,272	239	11,860	0.0	988	83	2,017	4.1	847	420
20- 22	44,356	95.4	10,853	245	10,909	0.0	718	66	1,830	3.9	725	396
22- 24	41,645	96.0	10,372	249	10,029	0.0	504	50	1,093	2.5	542	495
24- 26	38,946	96.2	9,953	256	8,764	0.0	306	35	1,110	2.7	499	450
26- 28	37,677	96.8	9,723	258	5,354	0.0	149	28	929	2.4	383	412
28- 30	35,460	97.0	9,454	267	3,852	0.0	51	13	563	1.5	274	487
30- 32	33,708	97.3	9,206	273	59	0.0	0	4	613	1.8	228	372
32- 34	31,857	97.5	8,977	282	0	0.0	0	0	387	1.2	143	369
34- 36	30,179	97.7	8,780	291	0	0.0	0	0	236	0.8	105	443
36- 38	28,981	97.8	8,740	302	0	0.0	0	0	245	0.8	85	347
38- 40	27,576	97.9	8,556	310	0	0.0	0	0	102	0.4	44	433
40- 45	63,802	98.2	20,428	320	0	0.0	0	0	129	0.2	54	417
45- 50	56,269	98.6	18,821	334	0	0.0	0	0	44	0.1	19	434
50- 55	50,092	98.8	17,470	349	0	0.0	0	0	13	0.0	6	475
55- 60	43,911	98.9	15,730	358	0	0.0	0	0	1	0.0	0	113
60- 70	70,848	99.1	25,975	367	0	0.0	0	0	0	0.0	0	0
70- 80	49,429	99.4	18,505	374	0	0.0	0	0	0	0.0	0	0
80- 90	33,955	99.5	12,843	378	0	0.0	0	0	0	0.0	0	0
90-100	23,556	99.6	8,895	378	0	0.0	0	0	0	0.0	0	0
100-125	32,770	99.7	12,256	374	0	0.0	0	0	0	0.0	0	0
125-150	15,352	99.7	5,808	378	0	0.0	0	0	0	0.0	0	0
150-200	14,590	99.7	5,555	381	0	0.0	0	0	0	0.0	0	0
200-300	10,386	99.7	3,992	384	0	0.0	0	0	0	0.0	0	0
300-500	5,418	99.5	2,049	378	0	0.0	0	0	0	0.0	0	0
500+	4,042	99.8	1,493	369	0	0.0	0	0	0	0.0	0	0
NEGATIVE	33	0.3	8	239	0	0.0	0	0	1	0.0	3	2,563
S 0- 10	150,116	53.1	18,923	126	57,001	20.2	1,977	35	1,114	0.4	139	125
U 10- 20	246,627	91.9	54,236	220	60,010	22.3	6,352	106	8,062	3.0	2,760	342
B 20- 30	198,084	96.2	50,355	254	38,908	18.9	1,728	44	5,525	2.7	2,423	439
T 30- 40	152,301	97.6	44,260	291	59	0.0	0	4	1,583	1.0	605	382
O 40- 60	214,074	98.6	72,449	338	0	0.0	0	0	187	0.1	79	424
T 60-100	177,788	99.3	66,218	372	0	0.0	0	0	0	0.0	0	0
100+	82,558	99.7	31,152	377	0	0.0	0	0	0	0.0	0	0
TOTAL	1,221,581	87.1	\$337,600	\$276	155,978	11.1	\$10,056	\$64	16,472	1.2	\$6,008	\$365

**TABLE G2: OREGON CREDITS: RETIREMENT INCOME, CHILD CARE, AND ELDERLY FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	RETIREMENT INCOME CREDIT				CHILD CARE CREDIT				CREDIT FOR THE ELDERLY			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	2	0.0	1	720	0	0.0	0	0
NEG <10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
0- 2	2	0.0	0	8	0	0.0	0	0	1	0.0	0	15
2- 4	83	0.1	2	19	53	0.1	1	17	13	0.0	0	22
4- 6	353	0.6	17	48	132	0.2	7	51	48	0.1	2	48
6- 8	734	1.3	63	86	198	0.3	13	66	89	0.2	9	107
8- 10	932	1.6	101	109	313	0.6	32	103	172	0.3	15	88
10- 12	1,306	2.3	171	131	588	1.1	84	143	137	0.2	18	129
12- 14	1,580	2.8	270	171	1,193	2.1	219	183	102	0.2	12	121
14- 16	1,458	2.7	268	184	1,609	3.0	350	217	115	0.2	11	95
16- 18	1,357	2.6	289	213	1,882	3.6	426	226	101	0.2	9	87
18- 20	1,254	2.5	281	224	2,089	4.2	511	244	45	0.1	4	83
20- 22	1,133	2.4	285	251	2,152	4.6	509	237	20	0.0	2	117
22- 24	1,087	2.5	291	267	2,016	4.6	394	195	16	0.0	1	76
24- 26	970	2.4	297	306	1,906	4.7	353	185	6	0.0	0	18
26- 28	755	1.9	260	345	1,808	4.6	312	173	0	0.0	0	0
28- 30	698	1.9	247	354	1,722	4.7	258	150	0	0.0	0	0
30- 32	598	1.7	200	334	1,717	5.0	244	142	0	0.0	0	0
32- 34	587	1.8	193	329	1,676	5.1	219	131	0	0.0	0	0
34- 36	493	1.6	147	297	1,669	5.4	204	122	0	0.0	0	0
36- 38	379	1.3	115	303	1,689	5.7	197	117	0	0.0	0	0
38- 40	339	1.2	90	264	1,751	6.2	189	108	0	0.0	0	0
40- 45	454	0.7	72	158	4,412	6.8	459	104	0	0.0	0	0
45- 50	0	0.0	0	0	4,385	7.7	430	98	0	0.0	0	0
50- 55	0	0.0	0	0	4,269	8.4	403	94	0	0.0	0	0
55- 60	0	0.0	0	0	3,895	8.8	355	91	0	0.0	0	0
60- 70	0	0.0	0	0	5,078	7.1	438	86	0	0.0	0	0
70- 80	0	0.0	0	0	1,357	2.7	118	87	0	0.0	0	0
80- 90	0	0.0	0	0	205	0.6	19	94	0	0.0	0	0
90-100	0	0.0	0	0	41	0.2	4	86	0	0.0	0	0
100-125	0	0.0	0	0	9	0.0	1	144	0	0.0	0	0
125-150	0	0.0	0	0	2	0.0	0	52	0	0.0	0	0
150-200	0	0.0	0	0	1	0.0	0	49	0	0.0	0	0
200-300	0	0.0	0	0	1	0.0	0	8	0	0.0	0	0
300-500	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
NEGATIVE	0	0.0	0	0	2	0.0	1	720	0	0.0	0	0
S 0- 10	2,104	0.7	183	87	696	0.2	53	76	323	0.1	27	84
U 10- 20	6,955	2.6	1,279	184	7,361	2.7	1,589	216	500	0.2	54	107
B 20- 30	4,643	2.3	1,379	297	9,604	4.7	1,826	190	42	0.0	4	87
T 30- 40	2,396	1.5	744	311	8,502	5.5	1,052	124	0	0.0	0	0
O 40- 60	454	0.2	72	158	16,961	7.8	1,647	97	0	0.0	0	0
T 60-100	0	0.0	0	0	6,681	3.7	580	87	0	0.0	0	0
100+	0	0.0	0	0	13	0.0	1	112	0	0.0	0	0
<b>TOTAL</b>	<b>16,552</b>	<b>1.2</b>	<b>\$3,657</b>	<b>\$221</b>	<b>49,820</b>	<b>3.6</b>	<b>\$6,750</b>	<b>\$135</b>	<b>865</b>	<b>0.1</b>	<b>\$84</b>	<b>\$98</b>



**TABLE G3: OREGON CREDITS: TAXES PAID TO OTHER STATES, POLITICAL, AND OTHER FOR ALL FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	POLITICAL CONTRIBUTION CREDIT				TAXES PAID TO OTHER STATES				OTHER TAX CREDITS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
NEG <10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
0- 2	30	0.1	1	25	26	0.1	1	46	23	0.0	0	16
2- 4	88	0.1	3	30	78	0.1	2	27	136	0.2	4	29
4- 6	152	0.3	5	32	156	0.3	6	37	264	0.4	12	44
6- 8	296	0.5	11	36	200	0.3	13	65	381	0.7	27	71
8- 10	375	0.7	14	37	212	0.4	15	71	469	0.8	44	93
10- 12	486	0.9	20	42	180	0.3	18	101	566	1.0	62	109
12- 14	591	1.0	27	45	189	0.3	20	108	603	1.1	78	129
14- 16	606	1.1	31	51	211	0.4	29	139	707	1.3	106	149
16- 18	661	1.3	33	50	187	0.4	30	160	729	1.4	112	153
18- 20	767	1.5	41	53	220	0.4	42	189	739	1.5	125	170
20- 22	779	1.7	44	56	173	0.4	36	208	674	1.4	117	174
22- 24	781	1.8	45	58	199	0.5	55	278	694	1.6	126	182
24- 26	835	2.1	50	59	197	0.5	53	270	641	1.6	109	170
26- 28	799	2.1	47	58	187	0.5	56	298	595	1.5	111	187
28- 30	896	2.5	54	61	176	0.5	49	278	635	1.7	118	185
30- 32	913	2.6	54	59	163	0.5	45	274	644	1.9	127	198
32- 34	981	3.0	59	60	176	0.5	57	323	609	1.9	123	202
34- 36	1,000	3.2	62	62	174	0.6	57	327	616	2.0	138	224
36- 38	1,036	3.5	65	63	163	0.6	68	416	625	2.1	122	195
38- 40	1,026	3.6	66	65	195	0.7	66	337	615	2.2	123	199
40- 45	2,899	4.5	186	64	458	0.7	196	428	1,574	2.4	350	222
45- 50	2,853	5.0	185	65	411	0.7	185	451	1,415	2.5	317	224
50- 55	2,886	5.7	194	67	396	0.8	189	477	1,401	2.8	377	269
55- 60	2,862	6.4	199	69	346	0.8	162	468	1,294	2.9	378	292
60- 70	5,503	7.7	394	72	680	1.0	350	515	2,265	3.2	663	293
70- 80	4,539	9.1	336	74	519	1.0	372	717	1,663	3.3	658	396
80- 90	3,632	10.6	275	76	436	1.3	283	650	1,209	3.5	610	504
90-100	2,919	12.3	226	77	320	1.4	240	751	900	3.8	532	591
100-125	4,530	13.8	358	79	652	2.0	641	983	1,341	4.1	1,156	862
125-150	2,497	16.2	204	82	380	2.5	491	1,292	691	4.5	1,010	1,461
150-200	2,623	17.9	221	84	444	3.0	648	1,460	759	5.2	1,268	1,670
200-300	2,216	21.3	191	86	452	4.3	1,076	2,381	569	5.5	1,106	1,943
300-500	1,261	23.2	111	88	356	6.5	1,503	4,222	311	5.7	666	2,140
500+	1,178	29.1	105	89	503	12.4	7,966	15,837	350	8.6	1,329	3,797
NEGATIVE	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
S 0- 10	941	0.3	33	35	672	0.2	37	55	1,273	0.5	87	68
U 10- 20	3,111	1.2	152	49	987	0.4	139	141	3,344	1.2	483	144
B 20- 30	4,090	2.0	240	59	932	0.5	249	267	3,239	1.6	581	179
T 30- 40	4,956	3.2	307	62	871	0.6	292	335	3,109	2.0	633	204
O 40- 60	11,500	5.3	764	66	1,611	0.7	732	455	5,684	2.6	1,422	250
T 60-100	16,593	9.3	1,231	74	1,955	1.1	1,246	637	6,037	3.4	2,463	408
100+	14,305	17.3	1,190	83	2,787	3.4	12,325	4,422	4,021	4.9	6,533	1,625
TOTAL	55,496	4.0	\$3,916	\$71	9,815	0.7	\$15,021	\$1,530	26,707	1.9	\$12,201	\$457

**TABLE H: DISTRIBUTION OF RETURNS BY NUMBER OF PERSONAL EXEMPTIONS FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	TOTAL PERSONAL EXEMPTIONS											TEN OR MORE	
			ZERO	ONE	TWO	THREE	FOUR	FIVE	SIX	SEVEN	EIGHT	NINE	# OF RETURNS	# OF EXEMPT
NEG >10	5,301	11,133	42	1,816	2,224	470	459	181	70	25	9	1	4	42
NEG <10	5,892	8,915	766	2,705	1,715	305	230	115	36	12	4	3	1	11
0- 2	48,079	28,388	26,756	16,701	3,085	927	407	142	41	13	4	2	1	11
2- 4	60,835	42,835	30,309	22,776	4,854	1,801	706	264	81	37	4	3	0	0
4- 6	58,805	53,764	22,214	25,881	6,658	2,454	1,040	383	123	35	10	5	2	22
6- 8	58,365	68,672	13,217	30,574	8,875	3,562	1,389	509	157	54	20	6	2	27
8- 10	56,498	79,345	7,447	31,187	10,335	4,361	2,013	766	268	81	24	10	6	66
10- 12	55,627	86,947	4,310	30,074	12,665	4,777	2,438	936	279	97	38	8	5	51
12- 14	56,486	94,618	2,684	29,549	14,579	5,343	2,642	1,106	399	119	46	9	10	108
14- 16	54,302	94,836	1,633	28,320	14,320	5,234	2,873	1,213	475	154	51	18	11	119
16- 18	52,377	93,709	1,093	27,086	14,093	5,130	2,969	1,285	437	185	76	17	6	68
18- 20	49,715	91,298	800	25,176	13,617	4,973	3,059	1,313	484	167	76	32	18	199
20- 22	46,492	86,961	576	23,182	12,932	4,699	3,020	1,301	474	169	79	39	21	223
22- 24	43,399	82,238	437	21,553	11,954	4,348	3,032	1,303	475	197	60	28	12	129
24- 26	40,501	78,261	360	19,884	10,955	4,115	3,060	1,326	524	163	77	26	11	117
26- 28	38,923	75,905	273	19,033	10,602	3,790	3,037	1,427	489	177	52	21	22	237
28- 30	36,569	73,403	186	17,117	10,193	3,843	3,003	1,447	500	180	60	28	12	132
30- 32	34,646	71,155	165	15,678	9,776	3,715	3,096	1,393	523	178	74	33	15	158
32- 34	32,667	69,280	106	13,915	9,587	3,594	3,184	1,456	553	172	62	21	17	186
34- 36	30,896	67,473	94	12,162	9,465	3,658	3,352	1,415	508	142	55	24	21	226
36- 38	29,619	67,044	61	10,702	9,450	3,685	3,416	1,512	544	153	58	22	16	166
38- 40	28,161	65,585	72	9,445	9,111	3,635	3,597	1,571	476	166	57	23	8	89
40- 45	64,964	155,944	109	19,954	21,599	8,794	8,850	3,896	1,167	369	147	44	35	373
45- 50	57,082	143,288	57	14,817	19,636	8,509	8,989	3,474	1,136	291	105	42	26	275
50- 55	50,726	132,785	26	10,473	18,811	7,814	8,828	3,359	990	291	76	36	22	232
55- 60	44,403	119,427	26	7,371	17,427	7,097	8,286	2,975	851	247	76	28	19	197
60- 70	71,470	196,893	35	9,534	28,921	12,045	13,967	5,144	1,278	371	108	37	30	332
70- 80	49,745	139,968	28	5,353	20,561	8,471	10,452	3,548	979	231	80	29	13	140
80- 90	34,112	97,038	13	3,162	14,312	5,852	7,430	2,463	652	131	64	18	15	158
90-100	23,648	67,225	16	2,147	9,862	4,174	5,154	1,757	409	88	23	9	9	96
100-125	32,877	92,571	20	3,144	13,951	5,582	7,148	2,293	537	147	39	8	8	87
125-150	15,397	43,873	7	1,512	6,394	2,534	3,370	1,153	325	63	22	11	6	60
150-200	14,640	41,975	21	1,484	5,994	2,283	3,219	1,218	307	78	27	8	1	12
200-300	10,416	30,153	18	1,038	4,271	1,548	2,265	926	254	68	18	8	2	23
300-500	5,443	15,488	14	586	2,297	728	1,161	497	131	24	4	1	0	0
500+	4,050	11,302	4	467	1,847	463	766	361	116	23	1	2	0	0
NEGATIVE	11,193	20,048	808	4,521	3,939	775	689	296	106	37	13	4	5	53
S 0- 10	282,582	273,004	99,943	127,119	33,807	13,105	5,555	2,064	670	220	62	26	11	126
U 10- 20	268,507	461,408	10,520	140,205	69,274	25,457	13,981	5,853	2,074	722	287	84	50	545
B 20- 30	205,884	396,768	1,832	100,769	56,636	20,795	15,152	6,804	2,462	886	328	142	78	838
T 30- 40	155,989	340,537	498	61,902	47,389	18,287	16,645	7,347	2,604	811	306	123	77	825
O 40- 60	217,175	551,444	218	52,615	77,473	32,214	34,953	13,704	4,144	1,198	404	150	102	1,077
T 60-100	178,975	501,124	92	20,196	73,656	30,542	37,003	12,912	3,318	821	275	93	67	726
100+	82,823	235,362	84	8,231	34,754	13,138	17,929	6,448	1,670	403	111	38	17	182
TOTAL	1,403,128	2,779,695	113,995	515,558	396,928	154,313	141,907	55,428	17,048	5,098	1,786	660	407	4,372

**TABLE H1: DISTRIBUTION OF RETURNS: PERSONAL, DISABILITY OR DISABLED CHILD EXEMPTIONS  
FOR ALL FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON EXEMPTIONS	TOTAL PERSONAL EXEMPTIONS	DISABLED EXEMPTIONS			DISABLED CHILD EXEMPTIONS							
				ONE	TWO	TOTAL	ONE	TWO	THREE	FOUR	FIVE OR MORE RETURNS	MORE EXEMPT	TOTAL	
NEG >10	5,301	11,206	11,133	56	1	58	15	0	0	0	0	0	0	15
NEG <10	5,892	9,014	8,915	80	3	86	13	0	0	0	0	0	0	13
0- 2	48,079	28,788	28,388	320	13	346	44	5	0	0	0	0	0	54
2- 4	60,835	43,286	42,835	352	13	378	61	6	0	0	0	0	0	73
4- 6	58,805	54,334	53,764	446	8	462	100	4	0	0	0	0	0	108
6- 8	58,365	69,467	68,672	653	12	677	102	5	2	0	0	0	0	118
8- 10	56,498	80,264	79,345	734	14	762	126	14	1	0	0	0	0	157
10- 12	55,627	88,031	86,947	829	29	887	171	10	2	0	0	0	0	197
12- 14	56,486	95,694	94,618	818	27	872	165	16	1	1	0	0	0	204
14- 16	54,302	95,946	94,836	764	43	850	222	19	0	0	0	0	0	260
16- 18	52,377	94,740	93,709	736	27	790	199	18	2	0	0	0	0	241
18- 20	49,715	92,295	91,298	659	25	709	214	29	4	1	0	0	0	288
20- 22	46,492	87,886	86,961	619	24	667	198	22	1	2	1	5	5	258
22- 24	43,399	83,100	82,238	531	17	565	220	28	4	1	1	5	5	297
24- 26	40,501	79,055	78,261	492	14	520	217	24	3	0	0	0	0	274
26- 28	38,923	76,646	75,905	468	11	490	209	13	4	1	0	0	0	251
28- 30	36,569	74,107	73,403	406	18	442	203	25	0	1	1	5	5	262
30- 32	34,646	71,868	71,155	380	16	412	236	22	7	0	0	0	0	301
32- 34	32,667	69,929	69,280	361	15	391	211	17	3	1	0	0	0	258
34- 36	30,896	68,143	67,473	326	12	350	247	24	4	0	2	13	13	320
36- 38	29,619	67,643	67,044	314	11	336	194	30	3	0	0	0	0	263
38- 40	28,161	66,178	65,585	301	16	333	209	21	3	0	0	0	0	260
40- 45	64,964	157,273	155,944	687	19	725	486	44	10	0	0	0	0	604
45- 50	57,082	144,405	143,288	503	16	535	472	37	9	1	1	5	5	582
50- 55	50,726	133,868	132,785	536	23	582	417	39	2	0	0	0	0	501
55- 60	44,403	120,366	119,427	452	18	488	375	31	2	2	0	0	0	451
60- 70	71,470	198,311	196,893	723	20	763	541	46	6	1	0	0	0	655
70- 80	49,745	140,884	139,968	458	12	482	362	28	4	1	0	0	0	434
80- 90	34,112	97,654	97,038	280	10	300	266	15	2	1	2	10	10	316
90-100	23,648	67,605	67,225	189	5	199	156	11	1	0	0	0	0	181
100-125	32,877	93,069	92,571	245	5	255	199	19	2	0	0	0	0	243
125-150	15,397	44,102	43,873	107	5	117	98	7	0	0	0	0	0	112
150-200	14,640	42,171	41,975	107	4	115	70	4	1	0	0	0	0	81
200-300	10,416	30,283	30,153	67	0	67	50	5	1	0	0	0	0	63
300-500	5,443	15,551	15,488	30	0	30	31	1	0	0	0	0	0	33
500+	4,050	11,324	11,302	10	1	12	10	0	0	0	0	0	0	10
NEGATIVE	11,193	20,220	20,048	136	4	144	28	0	0	0	0	0	0	28
S 0- 10	282,582	276,139	273,004	2,505	60	2,625	433	34	3	0	0	0	0	510
U 10- 20	268,507	466,706	461,408	3,806	151	4,108	971	92	9	2	0	0	0	1,190
B 20- 30	205,884	400,794	396,768	2,516	84	2,684	1,047	112	12	5	3	15	15	1,342
T 30- 40	155,989	343,761	340,537	1,682	70	1,822	1,097	114	20	1	2	13	13	1,402
O 40- 60	217,175	555,912	551,444	2,178	76	2,330	1,750	151	23	3	1	5	5	2,138
T 60-100	178,975	504,454	501,124	1,650	47	1,744	1,325	100	13	3	2	10	10	1,586
100+	82,823	236,500	235,362	566	15	596	458	36	4	0	0	0	0	542
TOTAL	1,403,128	2,804,486	2,779,695	15,039	507	16,053	7,109	639	84	14	8	43	43	8,738

**TABLE I: DISTRIBUTION OF RETURNS: OVER 65 OR BLIND STANDARD DEDUCTIONS FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	TOTAL RETURNS				JOINT RETURNS				NON-JOINT RETURNS				TAXPAYERS			RETURNS WITH BLIND EXEMPT
	ALL RETURNS	STD DED RETURNS	WITH 65+ EXEMPT	% OF TOTAL	WITH 65+ EXEMPT	% OF TOTAL	ONE 65+ %	TWO 65+ %	WITH 65+ EXEMPT	% OF TOTAL	# OF TAXPAYERS	WITH 65+ EXEMPT	% OF TOTAL			
NEG >10	5,301	2,134	566	10.7	315	9.9	82	26.0	233	74.0	251	11.8	8,471	799	9.4	8
NEG <10	5,892	3,726	811	13.8	374	17.6	102	27.3	272	72.7	437	11.6	8,020	1,083	13.5	11
0- 2	48,079	46,423	2,137	4.4	692	29.1	192	27.7	500	72.3	1,445	3.2	50,456	2,637	5.2	90
2- 4	60,835	58,463	2,585	4.2	829	26.4	267	32.2	562	67.8	1,756	3.0	63,974	3,147	4.9	63
4- 6	58,805	55,179	4,121	7.0	1,037	24.9	322	31.1	715	68.9	3,084	5.6	62,969	4,836	7.7	85
6- 8	58,365	52,164	6,644	11.4	1,496	24.5	424	28.3	1,072	71.7	5,148	9.8	64,464	7,716	12.0	159
8- 10	56,498	48,451	7,131	12.6	2,074	25.9	554	26.7	1,520	73.3	5,057	10.4	64,520	8,651	13.4	190
10- 12	55,627	46,091	7,174	12.9	2,880	27.0	623	21.6	2,257	78.4	4,294	9.6	66,294	9,431	14.2	210
12- 14	56,486	45,779	6,869	12.2	3,229	24.9	737	22.8	2,492	77.2	3,640	8.4	69,443	9,361	13.5	202
14- 16	54,302	42,856	5,888	10.8	2,977	21.9	662	22.2	2,315	77.8	2,911	7.2	67,926	8,203	12.1	163
16- 18	52,377	40,188	4,925	9.4	2,492	17.8	588	23.6	1,904	76.4	2,433	6.3	66,385	6,829	10.3	148
18- 20	49,715	37,356	4,091	8.2	2,297	16.0	609	26.5	1,688	73.5	1,794	5.1	64,035	5,779	9.0	145
20- 22	46,492	33,932	3,267	7.0	1,996	13.8	548	27.5	1,448	72.5	1,271	4.0	60,985	4,715	7.7	111
22- 24	43,399	30,441	2,856	6.6	1,713	12.1	445	26.0	1,268	74.0	1,143	3.9	57,560	4,124	7.2	101
24- 26	40,501	27,183	2,223	5.5	1,348	9.6	423	31.4	925	68.6	875	3.3	54,545	3,148	5.8	58
26- 28	38,923	25,114	1,965	5.0	1,203	8.6	356	29.6	847	70.4	762	3.1	52,880	2,812	5.3	71
28- 30	36,569	22,077	1,731	4.7	1,022	7.2	303	29.6	719	70.4	709	3.2	50,780	2,450	4.8	70
30- 32	34,646	19,528	1,400	4.0	840	5.8	223	26.5	617	73.5	560	2.8	49,041	2,017	4.1	53
32- 34	32,667	17,598	1,366	4.2	843	5.8	243	28.8	600	71.2	523	2.9	47,272	1,966	4.2	36
34- 36	30,896	15,409	1,150	3.7	742	4.9	205	27.6	537	72.4	408	2.6	46,046	1,687	3.7	43
36- 38	29,619	13,609	1,081	3.6	695	4.4	207	29.8	488	70.2	386	2.8	45,294	1,569	3.5	44
38- 40	28,161	12,013	1,013	3.6	646	4.1	189	29.3	457	70.7	367	3.0	44,071	1,470	3.3	32
40- 45	64,964	24,462	2,079	3.2	1,267	3.2	394	31.1	873	68.9	812	3.2	104,356	2,952	2.8	64
45- 50	57,082	17,687	1,588	2.8	939	2.5	259	27.6	680	72.4	649	3.4	95,111	2,268	2.4	54
50- 55	50,726	13,083	1,311	2.6	846	2.3	237	28.0	609	72.0	465	3.5	88,195	1,920	2.2	52
55- 60	44,403	9,395	1,096	2.5	777	2.2	213	27.4	564	72.6	319	3.4	79,483	1,660	2.1	32
60- 70	71,470	11,428	1,524	2.1	1,121	1.9	262	23.4	859	76.6	403	3.4	131,029	2,383	1.8	45
70- 80	49,745	5,674	913	1.8	703	1.6	166	23.6	537	76.4	210	3.2	92,907	1,450	1.6	29
80- 90	34,112	2,967	521	1.5	406	1.3	83	20.4	323	79.6	115	2.9	64,298	844	1.3	16
90-100	23,648	1,695	322	1.4	248	1.2	41	16.5	207	83.5	74	2.8	44,675	529	1.2	15
100-125	32,877	1,986	416	1.3	293	1.0	63	21.5	230	78.5	123	3.2	61,919	646	1.0	4
125-150	15,397	796	200	1.3	141	1.0	24	17.0	117	83.0	59	3.2	28,942	317	1.1	3
150-200	14,640	711	166	1.1	124	1.0	28	22.6	96	77.4	42	2.3	27,440	262	1.0	3
200-300	10,416	476	116	1.1	79	0.9	21	26.6	58	73.4	37	2.8	19,533	174	0.9	3
300-500	5,443	243	62	1.1	44	0.9	11	25.0	33	75.0	18	2.5	10,176	95	0.9	0
500+	4,050	215	39	1.0	34	1.0	8	23.5	26	76.5	5	0.9	7,553	65	0.9	0
NEGATIVE	11,193	5,860	1,377	12.3	689	13.0	184	26.7	505	73.3	688	11.7	16,491	1,882	11.4	19
S 0- 10	282,582	260,680	22,618	8.0	6,128	25.7	1,759	28.7	4,369	71.3	16,490	6.4	306,383	26,987	8.8	587
U 10- 20	268,507	212,270	28,947	10.8	13,875	21.2	3,219	23.2	10,656	76.8	15,072	7.4	334,083	39,603	11.9	868
B 20- 30	205,884	138,747	12,042	5.8	7,282	10.3	2,075	28.5	5,207	71.5	4,760	3.5	276,750	17,249	6.2	411
T 30- 40	155,989	78,157	6,010	3.9	3,766	5.0	1,067	28.3	2,699	71.7	2,244	2.8	231,724	8,709	3.8	208
O 40- 60	217,175	64,627	6,074	2.8	3,829	2.6	1,103	28.8	2,726	71.2	2,245	3.3	367,145	8,800	2.4	202
T 60-100	178,975	21,764	3,280	1.8	2,478	1.6	552	22.3	1,926	77.7	802	3.2	332,909	5,206	1.6	105
100+	82,823	4,427	999	1.2	715	1.0	155	21.7	560	78.3	284	2.8	155,563	1,559	1.0	13
TOTAL	1,403,128	786,532	81,347	5.8	38,762	6.3	10,114	26.1	28,648	73.9	42,585	5.4	2,021,048	109,995	5.4	2,413

**TABLE J: OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	OREGON TAX DUE	AMOUNT WITHHELD FROM WAGES	ESTIMATED TAX PAYMENTS	TAX PAID WITH RETURNS	TAX REFUNDS DUE	NONGAME WILDLIFE	AIDS/HIV EDUCATION	CHILD ABUSE PREVENTION	ALZHEIMERS RESEARCH	STOP DOMESTIC VIOLENCE
NEG >10	5,301	70	2,613	1,548	14	4,102	0	0	0	0	0
NEG <10	5,892	14	873	609	7	1,474	0	0	0	0	0
0- 2	48,079	240	1,863	255	179	2,049	1	1	2	1	1
2- 4	60,835	1,848	6,040	380	506	4,990	3	2	3	2	3
4- 6	58,805	4,401	9,798	543	838	6,570	3	3	4	2	3
6- 8	58,365	7,604	13,030	820	1,460	7,342	2	2	4	2	3
8- 10	56,498	10,848	16,508	1,050	2,090	8,281	3	2	3	2	3
10- 12	55,627	14,791	20,554	1,629	2,596	9,280	3	2	4	2	2
12- 14	56,486	19,699	26,023	2,210	3,090	10,682	3	2	4	2	3
14- 16	54,302	24,397	30,546	2,824	3,385	11,189	3	2	4	2	3
16- 18	52,377	29,500	35,467	3,489	3,576	11,618	3	2	4	2	2
18- 20	49,715	33,912	39,976	3,879	3,670	11,989	3	2	4	3	3
20- 22	46,492	37,631	43,332	4,043	3,635	11,577	3	2	4	2	2
22- 24	43,399	40,534	45,776	4,214	3,685	11,200	3	2	3	2	2
24- 26	40,501	42,801	48,335	4,220	3,593	11,297	3	2	4	2	2
26- 28	38,923	46,200	51,645	4,370	3,625	11,228	4	2	4	3	3
28- 30	36,569	47,513	52,719	4,493	3,749	11,173	3	2	4	3	3
30- 32	34,646	49,075	54,113	4,628	3,770	11,086	3	2	4	3	3
32- 34	32,667	50,039	54,765	4,885	3,821	11,037	3	2	4	3	3
34- 36	30,896	50,807	55,618	4,755	3,847	10,980	3	2	4	2	2
36- 38	29,619	51,944	56,760	4,952	3,819	11,101	4	2	4	3	2
38- 40	28,161	52,599	57,008	5,100	3,940	10,930	4	2	4	3	2
40- 45	64,964	135,065	145,151	13,761	9,698	27,077	8	5	9	8	6
45- 50	57,082	136,351	144,791	13,677	9,537	25,125	7	4	8	5	5
50- 55	50,726	136,419	142,519	14,705	9,707	23,978	7	4	8	5	5
55- 60	44,403	133,636	137,184	14,411	9,584	21,143	7	3	7	5	4
60- 70	71,470	250,111	250,534	29,688	18,096	36,228	10	5	12	9	8
70- 80	49,745	209,444	203,801	27,707	15,441	27,474	8	4	10	7	5
80- 90	34,112	168,358	158,660	24,988	13,377	20,605	6	3	7	6	5
90-100	23,648	134,283	122,011	22,757	11,377	15,430	5	2	5	4	4
100-125	32,877	225,640	189,659	49,237	22,488	24,939	6	3	8	6	5
125-150	15,397	134,871	101,194	38,645	15,467	13,976	3	1	4	3	2
150-200	14,640	168,213	112,596	59,261	21,238	16,826	2	2	3	2	2
200-300	10,416	176,538	104,442	72,640	24,423	16,513	1	1	2	2	2
300-500	5,443	150,861	79,429	71,268	21,653	14,264	1	1	1	1	1
500+	4,050	417,094	115,482	288,557	72,296	39,268	0	0	4	0	1
NEGATIVE	11,193	85	3,486	2,157	22	5,575	0	0	0	0	0
S 0- 10	282,582	24,942	47,238	3,048	5,073	29,232	12	10	17	8	12
U 10- 20	268,507	122,300	152,566	14,032	16,317	54,758	14	11	19	11	13
B 20- 30	205,884	214,679	241,807	21,340	18,287	56,475	16	11	20	13	12
T 30- 40	155,989	254,464	278,265	24,321	19,198	55,134	18	11	19	14	12
O 40- 60	217,175	541,470	569,645	56,553	38,526	97,323	28	16	32	23	19
T 60-100	178,975	762,197	735,005	105,139	58,290	99,737	28	15	34	26	21
100+	82,823	1,273,216	702,802	579,608	177,565	125,785	14	8	23	14	13
TOTAL	1,403,128	3,193,353	2,730,814	806,198	333,278	524,019	130	82	164	109	104

**TABLE J1: OREGON TAX PAYMENTS: WITHHOLDING AND ESTIMATED PAYMENTS  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	WITHHOLDING FROM WAGES				ESTIMATED TAX PAYMENTS			
	# OF RETURNS	% OF TOTAL	AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$000)	\$ AVERAGE
NEG >10	1,674	31.6	2,613	1,561	396	7.5	1,548	3,909
NEG <10	1,389	23.6	873	629	399	6.8	609	1,525
0- 2	30,380	63.2	1,863	61	681	1.4	255	375
2- 4	47,519	78.1	6,040	127	934	1.5	380	407
4- 6	46,227	78.6	9,798	212	1,206	2.1	543	450
6- 8	43,441	74.4	13,030	300	1,667	2.9	820	492
8- 10	41,996	74.3	16,508	393	2,166	3.8	1,050	485
10- 12	41,583	74.8	20,554	494	3,012	5.4	1,629	541
12- 14	43,306	76.7	26,023	601	3,871	6.9	2,210	571
14- 16	42,643	78.5	30,546	716	4,489	8.3	2,824	629
16- 18	42,199	80.6	35,467	840	5,031	9.6	3,489	693
18- 20	41,130	82.7	39,976	972	5,046	10.1	3,879	769
20- 22	39,160	84.2	43,332	1,107	4,859	10.5	4,043	832
22- 24	37,018	85.3	45,776	1,237	4,790	11.0	4,214	880
24- 26	35,168	86.8	48,335	1,374	4,438	11.0	4,220	951
26- 28	34,090	87.6	51,645	1,515	4,291	11.0	4,370	1,018
28- 30	32,090	87.8	52,719	1,643	4,229	11.6	4,493	1,063
30- 32	30,550	88.2	54,113	1,771	4,164	12.0	4,628	1,111
32- 34	28,895	88.5	54,765	1,895	4,095	12.5	4,885	1,193
34- 36	27,575	89.3	55,618	2,017	3,798	12.3	4,755	1,252
36- 38	26,530	89.6	56,760	2,139	3,775	12.7	4,952	1,312
38- 40	25,220	89.6	57,008	2,260	3,758	13.3	5,100	1,357
40- 45	58,453	90.0	145,151	2,483	9,164	14.1	13,761	1,502
45- 50	51,790	90.7	144,791	2,796	8,250	14.5	13,677	1,658
50- 55	45,948	90.6	142,519	3,102	7,930	15.6	14,705	1,854
55- 60	40,271	90.7	137,184	3,407	7,370	16.6	14,411	1,955
60- 70	64,746	90.6	250,534	3,869	13,211	18.5	29,688	2,247
70- 80	44,925	90.3	203,801	4,536	10,376	20.9	27,707	2,670
80- 90	30,622	89.8	158,660	5,181	7,962	23.3	24,988	3,138
90-100	21,106	89.3	122,011	5,781	6,222	26.3	22,757	3,657
100-125	28,625	87.1	189,659	6,626	10,813	32.9	49,237	4,553
125-150	12,963	84.2	101,194	7,806	6,399	41.6	38,645	6,039
150-200	12,006	82.0	112,596	9,378	7,249	49.5	59,261	8,175
200-300	8,317	79.8	104,442	12,558	5,983	57.4	72,640	12,141
300-500	4,285	78.7	79,429	18,536	3,493	64.2	71,268	20,403
500+	3,250	80.2	115,482	35,533	3,181	78.5	288,557	90,713
NEGATIVE	3,063	27.4	3,486	1,138	795	7.1	2,157	2,713
S 0- 10	209,563	74.2	47,238	225	6,654	2.4	3,048	458
U 10- 20	210,861	78.5	152,566	724	21,449	8.0	14,032	654
B 20- 30	177,526	86.2	241,807	1,362	22,607	11.0	21,340	944
T 30- 40	138,770	89.0	278,265	2,005	19,590	12.6	24,321	1,241
O 40- 60	196,462	90.5	569,645	2,900	32,714	15.1	56,553	1,729
T 60-100	161,399	90.2	735,005	4,554	37,771	21.1	105,139	2,784
100+	69,446	83.8	702,802	10,120	37,118	44.8	579,608	15,615
TOTAL	1,167,090	83.2	\$2,730,814	\$2,340	178,698	12.7	\$806,198	\$4,512

**TABLE J2: OREGON TAX PAYMENTS AND REFUNDS  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	TAX PAID WITH RETURN				TAX REFUND DUE				ZERO BALANCE	
	# OF RETURNS	% OF TOTAL	AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL
NEG >10	11	0.2	14	1,312	1,907	36.0	4,102	2,151	3,383	63.8
NEG <10	5	0.1	7	1,416	1,705	28.9	1,474	864	4,182	71.0
0- 2	7,127	14.8	179	25	30,336	63.1	2,049	68	10,616	22.1
2- 4	8,123	13.4	506	62	45,374	74.6	4,990	110	7,338	12.1
4- 6	9,623	16.4	838	87	42,505	72.3	6,570	155	6,677	11.4
6- 8	12,203	20.9	1,460	120	39,462	67.6	7,342	186	6,700	11.5
8- 10	12,110	21.4	2,090	173	38,165	67.6	8,281	217	6,223	11.0
10- 12	13,095	23.5	2,596	198	37,383	67.2	9,280	248	5,149	9.3
12- 14	13,723	24.3	3,090	225	38,622	68.4	10,682	277	4,141	7.3
14- 16	13,488	24.8	3,385	251	37,677	69.4	11,189	297	3,137	5.8
16- 18	13,211	25.2	3,576	271	36,846	70.3	11,618	315	2,320	4.4
18- 20	12,599	25.3	3,670	291	35,323	71.1	11,989	339	1,793	3.6
20- 22	11,814	25.4	3,635	308	33,339	71.7	11,577	347	1,339	2.9
22- 24	11,389	26.2	3,685	324	30,980	71.4	11,200	362	1,030	2.4
24- 26	10,443	25.8	3,593	344	29,239	72.2	11,297	386	819	2.0
26- 28	10,029	25.8	3,625	361	28,228	72.5	11,228	398	666	1.7
28- 30	9,930	27.2	3,749	378	26,083	71.3	11,173	428	556	1.5
30- 32	9,482	27.4	3,770	398	24,725	71.4	11,086	448	439	1.3
32- 34	9,086	27.8	3,821	421	23,263	71.2	11,037	474	318	1.0
34- 36	8,812	28.5	3,847	437	21,790	70.5	10,980	504	294	1.0
36- 38	8,503	28.7	3,819	449	20,885	70.5	11,101	532	231	0.8
38- 40	8,069	28.7	3,940	488	19,897	70.7	10,930	549	195	0.7
40- 45	19,072	29.4	9,698	508	45,529	70.1	27,077	595	363	0.6
45- 50	17,298	30.3	9,537	551	39,524	69.2	25,125	636	260	0.5
50- 55	15,946	31.4	9,707	609	34,578	68.2	23,978	693	202	0.4
55- 60	14,314	32.2	9,584	670	29,902	67.3	21,143	707	187	0.4
60- 70	23,375	32.7	18,096	774	47,805	66.9	36,228	758	290	0.4
70- 80	16,455	33.1	15,441	938	33,079	66.5	27,474	831	211	0.4
80- 90	11,617	34.1	13,377	1,151	22,373	65.6	20,605	921	122	0.4
90-100	8,236	34.8	11,377	1,381	15,318	64.8	15,430	1,007	94	0.4
100-125	12,457	37.9	22,488	1,805	20,295	61.7	24,939	1,229	125	0.4
125-150	6,457	41.9	15,467	2,395	8,864	57.6	13,976	1,577	76	0.5
150-200	6,390	43.6	21,238	3,324	8,173	55.8	16,826	2,059	77	0.5
200-300	4,772	45.8	24,423	5,118	5,603	53.8	16,513	2,947	41	0.4
300-500	2,515	46.2	21,653	8,609	2,894	53.2	14,264	4,929	34	0.6
500+	1,912	47.2	72,296	37,812	2,122	52.4	39,268	18,505	16	0.4
NEGATIVE	16	0.1	22	1,344	3,612	32.3	5,575	1,544	7,565	67.6
S 0- 10	49,186	17.4	5,073	103	195,842	69.3	29,232	149	37,554	13.3
U 10- 20	66,116	24.6	16,317	247	185,851	69.2	54,758	295	16,540	6.2
B 20- 30	53,605	26.0	18,287	341	147,869	71.8	56,475	382	4,410	2.1
T 30- 40	43,952	28.2	19,198	437	110,560	70.9	55,134	499	1,477	0.9
O 40- 60	66,630	30.7	38,526	578	149,533	68.9	97,323	651	1,012	0.5
T 60-100	59,683	33.3	58,290	977	118,575	66.3	99,737	841	717	0.4
100+	34,503	41.7	177,565	5,146	47,951	57.9	125,785	2,623	369	0.4
TOTAL	373,691	26.6	\$333,278	\$892	959,793	68.4	\$524,019	\$546	69,644	5.0

**TABLE J3: DONATIONS: NONGAME WILDLIFE AND AIDS/HIV EDUCATION FUNDS  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	DONATIONS TO NONGAME WILDLIFE FUND				DONATIONS TO AIDS/HIV EDUCATION FUND			
	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	AVERAGE
NEG >10	7	0.1	121	17.29	3	0.1	16	5.33
NEG <10	12	0.2	40	3.33	6	0.1	11	1.83
0- 2	405	0.8	1,076	2.66	420	0.9	962	2.29
2- 4	827	1.4	2,778	3.36	877	1.4	2,116	2.41
4- 6	866	1.5	2,850	3.29	916	1.6	2,614	2.85
6- 8	767	1.3	2,391	3.12	776	1.3	2,291	2.95
8- 10	753	1.3	2,734	3.63	765	1.4	2,244	2.93
10- 12	712	1.3	2,636	3.70	708	1.3	2,219	3.13
12- 14	725	1.3	2,936	4.05	669	1.2	2,233	3.34
14- 16	694	1.3	2,604	3.75	660	1.2	2,165	3.28
16- 18	698	1.3	2,897	4.15	616	1.2	2,050	3.33
18- 20	691	1.4	2,910	4.21	610	1.2	2,247	3.68
20- 22	687	1.5	2,876	4.19	634	1.4	2,206	3.48
22- 24	635	1.5	2,608	4.11	560	1.3	1,891	3.38
24- 26	673	1.7	3,306	4.91	541	1.3	2,105	3.89
26- 28	718	1.8	3,959	5.51	595	1.5	2,433	4.09
28- 30	637	1.7	3,489	5.48	508	1.4	2,394	4.71
30- 32	618	1.8	3,320	5.37	511	1.5	2,302	4.50
32- 34	571	1.7	3,366	5.89	484	1.5	2,470	5.10
34- 36	547	1.8	3,266	5.97	441	1.4	2,059	4.67
36- 38	553	1.9	3,541	6.40	408	1.4	2,193	5.38
38- 40	518	1.8	4,178	8.07	387	1.4	2,047	5.29
40- 45	1,227	1.9	8,010	6.53	935	1.4	5,318	5.69
45- 50	1,012	1.8	6,937	6.85	710	1.2	3,974	5.60
50- 55	853	1.7	6,627	7.77	611	1.2	3,515	5.75
55- 60	768	1.7	6,526	8.50	510	1.1	3,341	6.55
60- 70	1,204	1.7	9,771	8.12	827	1.2	5,209	6.30
70- 80	933	1.9	7,640	8.19	614	1.2	3,764	6.13
80- 90	660	1.9	6,422	9.73	463	1.4	3,464	7.48
90-100	503	2.1	4,610	9.17	341	1.4	2,462	7.22
100-125	651	2.0	6,472	9.94	453	1.4	3,449	7.61
125-150	218	1.4	2,593	11.89	140	0.9	1,347	9.62
150-200	164	1.1	2,198	13.40	130	0.9	1,623	12.48
200-300	81	0.8	1,401	17.30	61	0.6	975	15.98
300-500	38	0.7	1,032	27.16	23	0.4	537	23.35
500+	14	0.3	253	18.07	12	0.3	217	18.08
NEGATIVE	19	0.2	161	8.47	9	0.1	27	3.00
S 0- 10	3,618	1.3	11,829	3.27	3,754	1.3	10,227	2.72
U 10- 20	3,520	1.3	13,983	3.97	3,263	1.2	10,914	3.34
B 20- 30	3,350	1.6	16,238	4.85	2,838	1.4	11,029	3.89
T 30- 40	2,807	1.8	17,671	6.30	2,231	1.4	11,071	4.96
O 40- 60	3,860	1.8	28,100	7.28	2,766	1.3	16,148	5.84
T 60-100	3,300	1.8	28,443	8.62	2,245	1.3	14,899	6.64
100+	1,166	1.4	13,949	11.96	819	1.0	8,148	9.95
TOTAL	21,640	1.5	\$130,374	\$6.02	17,925	1.3	\$82,463	\$4.60



**TABLE J4: DONATIONS: CHILD ABUSE PREVENTION, ALZHEIMER'S RESEARCH AND STOP VIOLENCE FUNDS** 1998 PERSONAL INCOME TAX REPORTS  
**FOR ALL FULL-YEAR RETURNS IN OREGON** OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	DONATIONS TO CHILD ABUSE PREVENTION				DONATIONS TO ALZHEIMERS RESEARCH				DONATIONS TO STOP DOMESTIC VIOLENCE			
	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	\$ AVERAGE
NEG >10	9	0.2	201	22.33	4	0.1	46	11.50	7	0.1	188	26.86
NEG <10	18	0.3	88	4.89	8	0.1	27	3.38	10	0.2	34	3.40
0- 2	610	1.3	1,615	2.65	330	0.7	650	1.97	468	1.0	1,103	2.36
2- 4	1,210	2.0	3,475	2.87	715	1.2	1,550	2.17	969	1.6	2,510	2.59
4- 6	1,174	2.0	4,086	3.48	753	1.3	2,361	3.14	964	1.6	2,999	3.11
6- 8	1,049	1.8	3,860	3.68	656	1.1	1,745	2.66	898	1.5	2,897	3.23
8- 10	993	1.8	3,494	3.52	632	1.1	1,769	2.80	825	1.5	2,624	3.18
10- 12	957	1.7	4,050	4.23	596	1.1	1,963	3.29	746	1.3	2,423	3.25
12- 14	872	1.5	3,621	4.15	635	1.1	2,328	3.67	719	1.3	2,598	3.61
14- 16	882	1.6	3,742	4.24	617	1.1	2,123	3.44	710	1.3	2,550	3.59
16- 18	861	1.6	3,649	4.24	596	1.1	2,024	3.40	685	1.3	2,432	3.55
18- 20	888	1.8	4,199	4.73	637	1.3	2,608	4.09	719	1.4	2,854	3.97
20- 22	838	1.8	4,089	4.88	616	1.3	2,447	3.97	684	1.5	2,430	3.55
22- 24	773	1.8	3,231	4.18	565	1.3	2,362	4.18	611	1.4	2,233	3.65
24- 26	768	1.9	4,496	5.85	573	1.4	2,208	3.85	606	1.5	2,260	3.73
26- 28	813	2.1	4,208	5.18	611	1.6	2,938	4.81	660	1.7	2,754	4.17
28- 30	734	2.0	3,879	5.28	583	1.6	2,902	4.98	585	1.6	2,711	4.63
30- 32	740	2.1	4,045	5.47	549	1.6	2,652	4.83	582	1.7	2,665	4.58
32- 34	719	2.2	4,347	6.05	533	1.6	2,996	5.62	554	1.7	2,787	5.03
34- 36	622	2.0	3,618	5.82	459	1.5	2,448	5.33	472	1.5	2,184	4.63
36- 38	593	2.0	3,517	5.93	441	1.5	2,776	6.29	454	1.5	2,312	5.09
38- 40	595	2.1	3,806	6.40	446	1.6	2,714	6.09	438	1.6	2,272	5.19
40- 45	1,409	2.2	9,404	6.67	1,093	1.7	7,546	6.90	1,086	1.7	6,053	5.57
45- 50	1,138	2.0	7,695	6.76	869	1.5	5,357	6.16	861	1.5	4,573	5.31
50- 55	981	1.9	7,880	8.03	759	1.5	5,449	7.18	738	1.5	4,805	6.51
55- 60	886	2.0	6,880	7.77	650	1.5	4,636	7.13	640	1.4	3,794	5.93
60- 70	1,449	2.0	11,850	8.18	1,106	1.5	9,233	8.35	1,055	1.5	7,688	7.29
70- 80	1,112	2.2	9,557	8.59	852	1.7	6,999	8.21	781	1.6	5,255	6.73
80- 90	801	2.3	7,241	9.04	615	1.8	5,624	9.14	588	1.7	4,913	8.36
90-100	610	2.6	5,296	8.68	451	1.9	4,460	9.89	456	1.9	3,541	7.77
100-125	761	2.3	8,403	11.04	595	1.8	5,921	9.95	568	1.7	5,484	9.65
125-150	268	1.7	3,553	13.26	212	1.4	2,837	13.38	195	1.3	2,286	11.72
150-200	211	1.4	2,855	13.53	161	1.1	2,273	14.12	158	1.1	2,082	13.18
200-300	108	1.0	2,274	21.06	79	0.8	1,623	20.54	78	0.7	1,613	20.68
300-500	41	0.8	1,394	34.00	33	0.6	1,082	32.79	36	0.7	1,084	30.11
500+	19	0.5	4,397	231.42	16	0.4	333	20.81	15	0.4	727	48.47
NEGATIVE	27	0.2	289	10.70	12	0.1	73	6.08	17	0.2	222	13.06
S 0- 10	5,036	1.8	16,530	3.28	3,086	1.1	8,075	2.62	4,124	1.5	12,133	2.94
U 10- 20	4,460	1.7	19,261	4.32	3,081	1.1	11,046	3.59	3,579	1.3	12,857	3.59
B 20- 30	3,926	1.9	19,903	5.07	2,948	1.4	12,857	4.36	3,146	1.5	12,388	3.94
T 30- 40	3,269	2.1	19,333	5.91	2,428	1.6	13,586	5.60	2,500	1.6	12,220	4.89
O 40- 60	4,414	2.0	31,859	7.22	3,371	1.6	22,988	6.82	3,325	1.5	19,225	5.78
T 60-100	3,972	2.2	33,944	8.55	3,024	1.7	26,316	8.70	2,880	1.6	21,397	7.43
100+	1,408	1.7	22,876	16.25	1,096	1.3	14,069	12.84	1,050	1.3	13,276	12.64
TOTAL	26,512	1.9	\$163,995	\$6.19	19,046	1.4	\$109,010	\$5.72	20,621	1.5	\$103,718	\$5.03

**TABLE K: OREGON ITEMIZED DEDUCTIONS AND STATE TAX ITEMIZED ON FEDERAL RETURN  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	FEDERAL ITEMIZED DEDUCTIONS				STATE TAX ITEMIZED ON FEDERAL RETURN				OREGON MEDICAL DEDUCTION				TOTAL OREGON ITEMIZED DEDUCTIONS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	3,167	59.7	57,787	18,246	1,527	28.8	6,916	4,529	19	0.1	2,737	143.0	3,167	59.7	50,871	16,063
NEG <10	2,166	36.8	23,965	11,064	962	16.3	1,719	1,787	8	0.1	1,684	210.5	2,166	36.8	22,246	10,270
0- 2	1,656	3.4	15,361	9,276	658	1.4	664	1,009	623	1.3	75	121	1,656	3.4	14,697	8,875
2- 4	2,372	3.9	20,930	8,824	1,046	1.7	832	795	1,003	1.6	246	245	2,372	3.9	20,099	8,473
4- 6	3,626	6.2	30,606	8,441	1,768	3.0	1,245	704	1,793	3.0	734	410	3,626	6.2	29,361	8,097
6- 8	6,201	10.6	50,575	8,156	3,300	5.7	1,887	572	3,549	6.1	1,908	538	6,201	10.6	48,689	7,852
8- 10	8,047	14.2	65,956	8,196	4,855	8.6	2,548	525	4,783	8.5	3,280	686	8,047	14.2	63,408	7,880
10- 12	9,536	17.1	81,813	8,579	6,298	11.3	3,722	591	5,766	10.4	4,764	826	9,536	17.1	78,091	8,189
12- 14	10,707	19.0	94,426	8,819	7,702	13.6	4,784	621	6,332	11.2	6,183	976	10,707	19.0	89,642	8,372
14- 16	11,446	21.1	277,997	24,288	8,902	16.4	6,544	735	6,400	11.8	7,039	1,100	11,446	21.1	271,453	23,716
16- 18	12,189	23.3	114,642	9,405	10,004	19.1	9,298	929	6,389	12.2	8,026	1,256	12,189	23.3	105,343	8,642
18- 20	12,359	24.9	118,611	9,597	10,635	21.4	10,416	979	5,854	11.8	8,005	1,367	12,359	24.9	108,195	8,754
20- 22	12,560	27.0	120,983	9,632	11,197	24.1	12,143	1,085	5,205	11.2	7,773	1,493	12,560	27.0	108,840	8,666
22- 24	12,958	29.9	127,432	9,834	11,878	27.4	14,547	1,225	4,724	10.9	7,617	1,612	12,958	29.9	112,885	8,712
24- 26	13,318	32.9	132,315	9,935	12,436	30.7	16,964	1,364	4,254	10.5	7,390	1,737	13,318	32.9	115,350	8,661
26- 28	13,809	35.5	138,077	9,999	13,056	33.5	19,706	1,509	3,874	10.0	7,105	1,834	13,809	35.5	118,371	8,572
28- 30	14,492	39.6	148,927	10,277	13,813	37.8	22,742	1,646	3,693	10.1	7,216	1,954	14,492	39.6	126,185	8,707
30- 32	15,118	43.6	159,578	10,555	14,541	42.0	25,696	1,767	3,564	10.3	7,397	2,075	15,118	43.6	133,882	8,856
32- 34	15,069	46.1	162,641	10,793	14,554	44.6	27,505	1,890	3,272	10.0	7,099	2,170	15,069	46.1	135,135	8,968
34- 36	15,487	50.1	170,457	11,006	15,015	48.6	30,594	2,038	3,029	9.8	6,868	2,267	15,487	50.1	139,863	9,031
36- 38	16,010	54.1	180,186	11,255	15,630	52.8	34,085	2,181	3,031	10.2	7,178	2,368	16,010	54.1	146,101	9,126
38- 40	16,148	57.3	186,219	11,532	15,772	56.0	36,632	2,323	2,935	10.4	7,173	2,444	16,148	57.3	149,587	9,264
40- 45	40,502	62.3	488,737	12,067	39,782	61.2	102,558	2,578	6,952	10.7	18,018	2,592	40,502	62.3	386,179	9,535
45- 50	39,395	69.0	504,830	12,815	38,842	68.0	113,736	2,928	5,996	10.5	16,456	2,744	39,395	69.0	391,094	9,928
50- 55	37,643	74.2	515,365	13,691	37,207	73.3	122,231	3,285	5,622	11.1	16,748	2,979	37,643	74.2	393,134	10,444
55- 60	35,008	78.8	505,016	14,426	34,604	77.9	125,801	3,635	5,179	11.7	16,213	3,130	35,008	78.8	379,215	10,832
60- 70	60,042	84.0	944,399	15,729	59,520	83.3	248,075	4,168	8,880	12.4	30,789	3,467	60,042	84.0	696,324	11,597
70- 80	44,071	88.6	771,464	17,505	43,714	87.9	216,967	4,963	6,321	12.7	23,422	3,705	44,071	88.6	554,497	12,582
80- 90	31,145	91.3	606,077	19,460	30,951	90.7	180,928	5,846	4,447	13.0	17,594	3,956	31,145	91.3	425,149	13,651
90-100	21,953	92.8	465,626	21,210	21,821	92.3	143,133	6,559	3,140	13.3	12,900	4,108	21,953	92.8	322,492	14,690
100-125	30,891	94.0	748,755	24,239	30,715	93.4	241,788	7,872	5,012	15.2	22,183	4,426	30,891	94.0	506,967	16,411
125-150	14,601	94.8	415,815	28,479	14,498	94.2	142,550	9,832	2,512	16.3	11,946	4,756	14,601	94.8	273,265	18,715
150-200	13,929	95.1	471,313	33,837	13,837	94.5	172,531	12,469	2,532	17.3	12,936	5,109	13,929	95.1	298,782	21,450
200-300	9,940	95.4	428,880	43,147	9,878	94.8	172,483	17,461	1,860	17.9	10,122	5,442	9,940	95.4	256,397	25,794
300-500	5,200	95.5	309,761	59,569	5,167	94.9	137,992	26,706	961	17.7	6,002	6,245	5,200	95.5	171,768	33,032
500+	3,835	94.7	676,542	176,413	3,819	94.3	322,025	84,322	753	18.6	4,824	6,407	3,835	94.7	354,518	92,443
NEGATIVE	5,333	47.6	81,751	15,329	2,489	22.2	8,635	3,469	15	0.1	33	2,175	5,333	47.6	73,116	13,710
S 0- 10	21,902	7.8	183,428	8,375	11,627	4.1	7,174	617	11,751	4.2	6,243	531	21,902	7.8	176,254	8,047
U 10- 20	56,237	20.9	687,489	12,225	43,541	16.2	34,765	798	30,741	11.4	34,017	1,107	56,237	20.9	652,725	11,607
B 20- 30	67,137	32.6	667,734	9,946	62,380	30.3	86,102	1,380	21,750	10.6	37,101	1,706	67,137	32.6	581,632	8,663
T 30- 40	77,832	49.9	859,081	11,038	75,512	48.4	154,513	2,046	15,831	10.1	35,714	2,256	77,832	49.9	704,568	9,052
O 40- 60	152,548	70.2	2,013,947	13,202	150,435	69.3	464,926	3,087	23,749	10.9	67,434	2,839	152,548	70.2	1,549,622	10,158
T 60-100	157,211	87.8	2,787,565	17,731	156,006	87.2	789,102	5,058	22,788	12.7	84,705	3,717	157,211	87.8	1,998,463	12,712
100+	78,396	94.7	3,051,065	38,919	77,914	94.1	1189368	15,265	13,630	16.5	68,013	4,990	78,396	94.7	1,861,697	23,747
TOTAL	616,596	43.9	\$10,332,061	\$16,757	579,904	41.3	\$2,733,985	\$4,715	140,255	10.0	\$333,260	\$2,376	616,596	43.9	\$7,598,077	\$12,323

**TABLE L: FEDERAL TAXES AND CREDITS (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	BASIC FEDERAL TAX	FEDERAL ALT-MIN TAX	FEDERAL TAX ON IRA'S	TOTAL FEDERAL TAX	FEDERAL TAX CREDITS	NET FEDERAL TAX	EARNED INCOME CREDIT
NEG >10	5,301	0	558	253	811	0	811	589
NEG <10	5,892	0	43	73	116	0	116	597
0- 2	48,079	620	14	25	660	8	653	886
2- 4	60,835	1,667	0	50	1,717	18	1,698	3,380
4- 6	58,805	3,500	25	78	3,603	20	3,583	7,291
6- 8	58,365	6,765	12	107	6,884	66	6,818	11,825
8- 10	56,498	13,029	6	136	13,170	313	12,858	15,962
10- 12	55,627	20,372	13	174	20,558	601	19,957	17,410
12- 14	56,486	29,070	6	191	29,266	1,149	28,117	18,179
14- 16	54,302	38,600	37	302	38,938	1,724	37,214	16,121
16- 18	52,377	49,272	14	276	49,562	2,489	47,073	13,918
18- 20	49,715	58,798	32	297	59,127	3,261	55,866	11,970
20- 22	46,492	66,792	48	312	67,152	3,742	63,410	8,800
22- 24	43,399	73,400	32	374	73,805	4,307	69,498	6,345
24- 26	40,501	78,645	30	385	79,060	4,587	74,473	3,885
26- 28	38,923	85,822	86	455	86,364	4,915	81,449	1,959
28- 30	36,569	88,889	13	449	89,351	5,272	84,079	608
30- 32	34,646	92,316	30	491	92,838	5,468	87,370	1
32- 34	32,667	95,171	51	517	95,739	5,815	89,925	0
34- 36	30,896	98,529	39	552	99,120	6,080	93,040	0
36- 38	29,619	102,125	24	509	102,658	6,474	96,184	0
38- 40	28,161	104,496	31	500	105,027	6,590	98,438	0
40- 45	64,964	271,785	210	1,436	273,431	16,771	256,660	0
45- 50	57,082	275,490	199	1,447	277,136	16,659	260,477	0
50- 55	50,726	275,059	257	1,645	276,961	16,426	260,535	0
55- 60	44,403	269,001	388	1,584	270,973	15,701	255,272	0
60- 70	71,470	514,251	765	2,911	517,927	27,187	490,740	0
70- 80	49,745	450,589	929	2,727	454,245	20,497	433,748	0
80- 90	34,112	380,164	1,734	2,196	384,094	13,933	370,161	0
90-100	23,648	315,212	1,412	1,581	318,205	8,242	309,963	0
100-125	32,877	556,414	7,319	7,095	570,827	8,828	561,999	0
125-150	15,397	349,353	6,401	1,608	357,362	2,079	355,283	0
150-200	14,640	458,450	12,027	1,328	471,805	2,733	469,072	0
200-300	10,416	531,661	20,015	666	552,342	3,573	548,768	0
300-500	5,443	499,420	22,477	334	522,232	3,987	518,244	0
500+	4,050	1,423,908	41,542	51	1,465,500	23,116	1,442,384	0
NEGATIVE	11,193	0	602	326	927	0	927	1,186
S 0- 10	282,582	25,580	57	397	26,034	424	25,610	39,343
U 10- 20	268,507	196,111	100	1,240	197,451	9,224	188,227	77,598
B 20- 30	205,884	393,547	210	1,974	395,732	22,823	372,909	21,596
T 30- 40	155,989	492,637	176	2,571	495,383	30,426	464,957	1
O 40- 60	217,175	1,091,335	1,054	6,112	1,098,501	65,557	1,032,945	0
T 60-100	178,975	1,660,217	4,839	9,415	1,674,471	69,859	1,604,612	0
100+	82,823	3,819,206	109,781	11,081	3,940,068	44,317	3,895,751	0
TOTAL	1,403,128	7,678,633	116,819	33,116	7,828,568	242,630	7,585,937	139,725

**TABLE L1: FEDERAL TAXES  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	BASIC FEDERAL TAX				ALTERNATE MINIMUM TAX				FEDERAL TAX ON IRA'S				NET FEDERAL TAX			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	34	0.6	558	16,417	181	3.4	253	1,398	214	4.0	811	3,790
NEG <10	1	0.0	0	0	7	0.1	43	6,189	119	2.0	73	611	127	2.2	116	914
0- 2	8,300	17.3	620	75	6	0.0	14	2,409	124	0.3	25	205	8,316	17.3	653	78
2- 4	7,503	12.3	1,667	222	0	0.0	0	0	236	0.4	50	213	7,800	12.8	1,698	218
4- 6	19,505	33.2	3,500	179	7	0.0	25	3,613	280	0.5	78	279	18,040	30.7	3,583	199
6- 8	24,892	42.6	6,765	272	14	0.0	12	856	423	0.7	107	253	22,293	38.2	6,818	306
8- 10	36,311	64.3	13,029	359	9	0.0	6	618	485	0.9	136	280	32,776	58.0	12,858	392
10- 12	34,647	62.3	20,372	588	15	0.0	13	857	573	1.0	174	303	31,104	55.9	19,957	642
12- 14	39,218	69.4	29,070	741	6	0.0	6	930	722	1.3	191	264	33,319	59.0	28,117	844
14- 16	44,984	82.8	38,600	858	7	0.0	37	5,228	799	1.5	302	378	39,110	72.0	37,214	952
16- 18	46,065	87.9	49,272	1,070	10	0.0	14	1,366	860	1.6	276	321	39,983	76.3	47,073	1,177
18- 20	45,956	92.4	58,798	1,279	10	0.0	32	3,163	960	1.9	297	310	40,272	81.0	55,866	1,387
20- 22	44,054	94.8	66,792	1,516	9	0.0	48	5,362	994	2.1	312	313	39,322	84.6	63,410	1,613
22- 24	41,695	96.1	73,400	1,760	11	0.0	32	2,916	1,052	2.4	374	355	37,527	86.5	69,498	1,852
24- 26	39,320	97.1	78,645	2,000	13	0.0	30	2,322	1,095	2.7	385	352	36,218	89.4	74,473	2,056
26- 28	38,178	98.1	85,822	2,248	14	0.0	86	6,175	1,135	2.9	455	401	35,439	91.0	81,449	2,298
28- 30	35,988	98.4	88,889	2,470	6	0.0	13	2,162	1,123	3.1	449	400	33,807	92.4	84,079	2,487
30- 32	34,125	98.5	92,316	2,705	9	0.0	30	3,352	1,110	3.2	491	443	32,412	93.6	87,370	2,696
32- 34	32,318	98.9	95,171	2,945	25	0.1	51	2,057	1,137	3.5	517	455	30,911	94.6	89,925	2,909
34- 36	30,637	99.2	98,529	3,216	16	0.1	39	2,450	1,137	3.7	552	486	29,595	95.8	93,040	3,144
36- 38	29,431	99.4	102,125	3,470	18	0.1	24	1,348	1,105	3.7	509	461	28,542	96.4	96,184	3,370
38- 40	28,007	99.5	104,496	3,731	22	0.1	31	1,400	1,118	4.0	500	448	27,333	97.1	98,438	3,601
40- 45	64,657	99.5	271,785	4,203	68	0.1	210	3,088	2,815	4.3	1,436	510	63,479	97.7	256,660	4,043
45- 50	56,913	99.7	275,490	4,841	82	0.1	199	2,427	2,665	4.7	1,447	543	56,244	98.5	260,477	4,631
50- 55	50,599	99.7	275,059	5,436	124	0.2	257	2,073	2,540	5.0	1,645	648	50,199	99.0	260,535	5,190
55- 60	44,316	99.8	269,001	6,070	122	0.3	388	3,181	2,341	5.3	1,584	676	44,099	99.3	255,272	5,789
60- 70	71,373	99.9	514,251	7,205	314	0.4	765	2,435	3,963	5.5	2,911	735	71,142	99.5	490,740	6,898
70- 80	49,707	99.9	450,589	9,065	434	0.9	929	2,140	2,806	5.6	2,727	972	49,607	99.7	433,748	8,744
80- 90	34,078	99.9	380,164	11,156	568	1.7	1,734	3,053	2,016	5.9	2,196	1,089	34,052	99.8	370,161	10,870
90-100	23,626	99.9	315,212	13,342	555	2.3	1,412	2,544	1,293	5.5	1,581	1,223	23,612	99.8	309,963	13,127
100-125	32,842	99.9	556,414	16,942	1,297	3.9	7,319	5,643	1,727	5.3	7,095	4,108	32,825	99.8	561,999	17,121
125-150	15,381	99.9	349,353	22,713	1,033	6.7	6,401	6,197	707	4.6	1,608	2,274	15,376	99.9	355,283	23,106
150-200	14,626	99.9	458,450	31,345	1,862	12.7	12,027	6,459	520	3.6	1,328	2,554	14,625	99.9	469,072	32,073
200-300	10,405	99.9	531,661	51,097	2,614	25.1	20,015	7,657	247	2.4	666	2,695	10,410	99.9	548,768	52,716
300-500	5,438	99.9	499,420	91,839	1,665	30.6	22,477	13,500	104	1.9	334	3,215	5,437	99.9	518,244	95,318
500+	4,043	99.8	1,423,908	352,191	1,018	25.1	41,542	40,807	47	1.2	51	1,083	4,047	99.9	1,442,384	356,408
NEGATIVE	1	0.0	0	0	41	0.4	602	14,671	300	2.7	326	1,086	341	3.0	927	2,719
S 0- 10	96,511	34.2	25,580	265	36	0.0	57	1,591	1,548	0.5	397	256	89,225	31.6	25,610	287
U 10- 20	210,870	78.5	196,111	930	48	0.0	100	2,090	3,914	1.5	1,240	317	183,788	68.4	188,227	1,024
B 20- 30	199,235	96.8	393,547	1,975	53	0.0	210	3,961	5,399	2.6	1,974	366	182,313	88.6	372,909	2,045
T 30- 40	154,518	99.1	492,637	3,188	90	0.1	176	1,954	5,607	3.6	2,571	458	148,793	95.4	464,957	3,125
O 40- 60	216,485	99.7	1,091,335	5,041	396	0.2	1,054	2,662	10,361	4.8	6,112	590	214,021	98.5	1,032,945	4,826
T 60-100	178,784	99.9	1,660,217	9,286	1,871	1.0	4,839	2,586	10,078	5.6	9,415	934	178,413	99.7	1,604,612	8,994
100+	82,735	99.9	3,819,206	46,162	9,489	11.5	109,781	11,569	3,352	4.0	11,081	3,306	82,720	99.9	3,895,751	47,096
TOTAL	1,139,139	81.2	\$7,678,633	\$6,741	12,024	0.9	\$116,819	\$9,715	40,559	2.9	\$33,116	\$816	1,079,614	76.9	\$7,585,937	\$7,027

**TABLE L2: FEDERAL CHILD CARE, ELDERLY, AND CHILD CREDITS  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	FEDERAL CHILD CARE CREDIT				FEDERAL ELDERLY CREDIT				FEDERAL CHILD CREDIT			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
NEG <10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
0- 2	0	0.0	0	0	0	0.0	0	0	2	0.0	0	63
2- 4	0	0.0	0	0	2	0.0	0	178	5	0.0	0	95
4- 6	0	0.0	0	0	1	0.0	0	103	0	0.0	0	0
6- 8	0	0.0	0	0	8	0.0	1	173	2	0.0	0	141
8- 10	14	0.0	1	43	295	0.5	33	112	55	0.1	5	91
10- 12	166	0.3	16	95	219	0.4	64	292	415	0.7	44	105
12- 14	929	1.6	176	189	176	0.3	46	264	1,587	2.8	336	211
14- 16	1,427	2.6	397	278	230	0.4	39	171	2,624	4.8	693	264
16- 18	1,778	3.4	639	359	181	0.3	29	160	3,686	7.0	1,203	326
18- 20	2,070	4.2	804	388	76	0.2	18	238	4,859	9.8	1,792	369
20- 22	2,128	4.6	880	413	36	0.1	10	283	5,214	11.2	2,204	423
22- 24	2,012	4.6	808	401	36	0.1	8	215	5,601	12.9	2,731	488
24- 26	1,903	4.7	749	394	18	0.0	1	40	5,740	14.2	3,060	533
26- 28	1,817	4.7	688	378	0	0.0	0	0	5,845	15.0	3,392	580
28- 30	1,724	4.7	607	352	0	0.0	0	0	6,089	16.7	3,709	609
30- 32	1,722	5.0	611	355	0	0.0	0	0	6,021	17.4	3,855	640
32- 34	1,690	5.2	595	352	0	0.0	0	0	6,381	19.5	4,192	657
34- 36	1,676	5.4	595	355	0	0.0	0	0	6,456	20.9	4,370	677
36- 38	1,707	5.8	602	352	0	0.0	0	0	6,667	22.5	4,635	695
38- 40	1,781	6.3	612	344	0	0.0	0	0	6,819	24.2	4,781	701
40- 45	4,448	6.8	1,576	354	0	0.0	0	0	16,860	26.0	12,114	719
45- 50	4,475	7.8	1,633	365	0	0.0	0	0	16,693	29.2	12,027	720
50- 55	4,390	8.7	1,658	378	0	0.0	0	0	15,934	31.4	11,558	725
55- 60	4,037	9.1	1,591	394	0	0.0	0	0	14,936	33.6	10,840	726
60- 70	6,584	9.2	2,616	397	0	0.0	0	0	24,816	34.7	17,958	724
70- 80	4,522	9.1	1,848	409	0	0.0	0	0	17,612	35.4	12,568	714
80- 90	3,000	8.8	1,231	410	0	0.0	0	0	11,986	35.1	8,505	710
90-100	1,987	8.4	812	409	0	0.0	0	0	8,115	34.3	5,778	712
100-125	2,465	7.5	972	394	0	0.0	0	0	10,077	30.7	6,104	606
125-150	1,055	6.9	432	409	0	0.0	0	0	493	3.2	182	368
150-200	875	6.0	378	432	0	0.0	0	0	19	0.1	9	486
200-300	563	5.4	255	453	0	0.0	0	0	10	0.1	5	505
300-500	261	4.8	131	503	0	0.0	0	0	5	0.1	1	171
500+	109	2.7	60	549	0	0.0	0	0	0	0.0	0	0
NEGATIVE	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
S 0- 10	14	0.0	1	43	306	0.1	35	114	64	0.0	6	92
U 10- 20	6,370	2.4	2,032	319	882	0.3	197	223	13,171	4.9	4,068	309
B 20- 30	9,584	4.7	3,731	389	90	0.0	19	207	28,489	13.8	15,097	530
T 30- 40	8,576	5.5	3,016	352	0	0.0	0	0	32,344	20.7	21,833	675
O 40- 60	17,350	8.0	6,459	372	0	0.0	0	0	64,423	29.7	46,538	722
T 60-100	16,093	9.0	6,507	404	0	0.0	0	0	62,529	34.9	44,808	717
100+	5,328	6.4	2,228	418	0	0.0	0	0	10,604	12.8	6,301	594
TOTAL	63,315	4.5	\$23,973	\$379	1,278	0.1	\$250	\$196	211,624	15.1	\$138,650	\$655

**TABLE L3: FEDERAL EDUCATION, ADOPTION, AND FOREIGN TAX CREDITS  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	FEDERAL EDUCATION CREDIT				FEDERAL ADOPTION CREDIT				FEDERAL FOREIGN TAX CREDIT			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
NEG <10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
0- 2	0	0.0	0	0	0	0.0	0	0	564	1.2	7	13
2- 4	27	0.0	4	150	0	0.0	0	0	614	1.0	11	17
4- 6	54	0.1	9	162	0	0.0	0	0	403	0.7	9	22
6- 8	461	0.8	55	119	1	0.0	0	15	304	0.5	8	26
8- 10	981	1.7	256	261	2	0.0	0	223	330	0.6	12	36
10- 12	1,038	1.9	457	440	0	0.0	0	0	331	0.6	15	45
12- 14	1,059	1.9	552	521	1	0.0	1	1,000	312	0.6	16	52
14- 16	1,002	1.8	541	540	3	0.0	0	63	373	0.7	17	45
16- 18	970	1.9	547	564	1	0.0	0	358	419	0.8	23	56
18- 20	1,030	2.1	546	530	5	0.0	3	639	420	0.8	27	64
20- 22	999	2.1	526	527	7	0.0	4	558	435	0.9	25	57
22- 24	1,056	2.4	611	578	9	0.0	5	578	459	1.1	31	67
24- 26	1,113	2.7	627	563	15	0.0	9	625	436	1.1	27	62
26- 28	1,135	2.9	651	574	8	0.0	8	941	431	1.1	30	70
28- 30	1,257	3.4	741	589	13	0.0	10	738	484	1.3	33	68
30- 32	1,209	3.5	750	620	16	0.0	14	900	444	1.3	38	86
32- 34	1,257	3.8	776	617	20	0.1	22	1,124	468	1.4	29	62
34- 36	1,176	3.8	805	685	20	0.1	24	1,188	461	1.5	38	81
36- 38	1,313	4.4	925	705	24	0.1	37	1,551	511	1.7	46	91
38- 40	1,254	4.5	902	719	26	0.1	48	1,840	498	1.8	38	76
40- 45	3,406	5.2	2,359	693	69	0.1	113	1,643	1,226	1.9	102	84
45- 50	3,443	6.0	2,248	653	66	0.1	140	2,120	1,294	2.3	117	91
50- 55	2,929	5.8	2,354	804	83	0.2	198	2,386	1,315	2.6	136	103
55- 60	3,044	6.9	2,548	837	77	0.2	191	2,477	1,272	2.9	130	102
60- 70	5,755	8.1	5,050	877	126	0.2	373	2,957	2,591	3.6	362	140
70- 80	4,921	9.9	4,757	967	101	0.2	340	3,367	2,250	4.5	323	143
80- 90	3,844	11.3	3,028	788	85	0.2	250	2,946	1,985	5.8	345	174
90-100	2,652	11.2	802	302	37	0.2	69	1,871	1,619	6.8	353	218
100-125	14	0.0	15	1,036	43	0.1	50	1,156	3,065	9.3	650	212
125-150	1	0.0	0	84	4	0.0	13	3,317	1,885	12.2	611	324
150-200	2	0.0	2	757	2	0.0	0	19	2,308	15.8	884	383
200-300	0	0.0	0	0	1	0.0	0	66	2,073	19.9	1,366	659
300-500	0	0.0	0	0	0	0.0	0	0	1,334	24.5	1,167	875
500+	0	0.0	0	0	0	0.0	0	0	1,368	33.8	3,903	2,853
NEGATIVE	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
S 0- 10	1,523	0.5	324	213	3	0.0	0	153	2,215	0.8	47	21
U 10- 20	5,099	1.9	2,643	518	10	0.0	5	474	1,855	0.7	98	53
B 20- 30	5,560	2.7	3,156	568	52	0.0	36	685	2,245	1.1	146	65
T 30- 40	6,209	4.0	4,158	670	106	0.1	146	1,375	2,382	1.5	189	79
O 40- 60	12,822	5.9	9,509	742	295	0.1	642	2,176	5,107	2.4	485	95
T 60-100	17,172	9.6	13,636	794	349	0.2	1,032	2,958	8,445	4.7	1,383	164
100+	17	0.0	16	947	50	0.1	63	1,262	12,033	14.5	8,581	713
TOTAL	48,402	3.4	\$33,442	\$691	865	0.1	\$1,924	\$2,224	34,282	2.4	\$10,928	\$319

**TABLE L4: FEDERAL OTHER CREDITS, TOTAL CREDITS, AND EARNED INCOME CREDIT  
FOR ALL FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	FEDERAL OTHER CREDITS				TOTAL NON-REFUNDABLE FEDERAL CREDITS				REFUNDABLE FEDERAL EARNED INCOME CREDIT			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	0	0.0	0	0	562	10.6	589	1,047
NEG <10	0	0.0	0	0	0	0.0	0	0	735	12.5	597	813
0- 2	10	0.0	0	44	576	1.2	8	13	2,908	6.0	886	305
2- 4	15	0.0	3	187	661	1.1	18	28	5,343	8.8	3,380	633
4- 6	7	0.0	2	268	461	0.8	20	43	7,263	12.4	7,291	1,004
6- 8	18	0.0	2	97	782	1.3	66	85	8,761	15.0	11,825	1,350
8- 10	31	0.1	5	171	1,697	3.0	313	184	9,246	16.4	15,962	1,726
10- 12	22	0.0	6	257	2,165	3.9	601	278	6,071	10.9	17,410	2,868
12- 14	50	0.1	22	436	3,943	7.0	1,149	291	6,621	11.7	18,179	2,746
14- 16	85	0.2	36	423	5,336	9.8	1,724	323	6,635	12.2	16,121	2,430
16- 18	94	0.2	48	515	6,350	12.1	2,489	392	6,733	12.9	13,918	2,067
18- 20	117	0.2	70	601	7,527	15.1	3,261	433	6,908	13.9	11,970	1,733
20- 22	141	0.3	93	661	7,700	16.6	3,742	486	6,523	14.0	8,800	1,349
22- 24	154	0.4	114	741	7,998	18.4	4,307	539	6,221	14.3	6,345	1,020
24- 26	143	0.4	113	793	7,927	19.6	4,587	579	5,633	13.9	3,885	690
26- 28	186	0.5	146	785	7,955	20.4	4,915	618	3,639	9.3	1,959	538
28- 30	201	0.5	173	858	8,206	22.4	5,272	642	2,659	7.3	608	228
30- 32	209	0.6	199	952	8,049	23.2	5,468	679	96	0.3	1	10
32- 34	202	0.6	200	992	8,283	25.4	5,815	702	0	0.0	0	0
34- 36	242	0.8	249	1,028	8,328	27.0	6,080	730	0	0.0	0	0
36- 38	231	0.8	228	988	8,584	29.0	6,474	754	0	0.0	0	0
38- 40	214	0.8	208	974	8,649	30.7	6,590	762	0	0.0	0	0
40- 45	466	0.7	506	1,085	21,202	32.6	16,771	791	0	0.0	0	0
45- 50	409	0.7	494	1,209	20,844	36.5	16,659	799	0	0.0	0	0
50- 55	389	0.8	522	1,342	19,493	38.4	16,426	843	0	0.0	0	0
55- 60	322	0.7	401	1,246	18,198	41.0	15,701	863	0	0.0	0	0
60- 70	642	0.9	829	1,292	30,832	43.1	27,187	882	0	0.0	0	0
70- 80	462	0.9	662	1,433	22,520	45.3	20,497	910	0	0.0	0	0
80- 90	389	1.1	574	1,477	16,007	46.9	13,933	870	0	0.0	0	0
90-100	338	1.4	428	1,265	11,191	47.3	8,242	736	0	0.0	0	0
100-125	644	2.0	1,038	1,612	13,144	40.0	8,828	672	0	0.0	0	0
125-150	422	2.7	841	1,993	3,540	23.0	2,079	587	0	0.0	0	0
150-200	642	4.4	1,460	2,274	3,593	24.5	2,733	761	0	0.0	0	0
200-300	561	5.4	1,947	3,470	2,975	28.6	3,573	1,201	0	0.0	0	0
300-500	402	7.4	2,688	6,687	1,815	33.3	3,987	2,197	0	0.0	0	0
500+	509	12.6	19,154	37,630	1,766	43.6	23,116	13,090	0	0.0	0	0
NEGATIVE	0	0.0	0	0	0	0.0	0	0	1,297	11.6	1,186	914
S 0- 10	81	0.0	12	150	4,177	1.5	424	102	33,521	11.9	39,343	1,174
U 10- 20	368	0.1	182	495	25,321	9.4	9,224	364	32,968	12.3	77,598	2,354
B 20- 30	825	0.4	639	775	39,786	19.3	22,823	574	24,675	12.0	21,596	875
T 30- 40	1,098	0.7	1,085	988	41,893	26.9	30,426	726	96	0.1	1	10
O 40- 60	1,586	0.7	1,923	1,213	79,737	36.7	65,557	822	0	0.0	0	0
T 60-100	1,831	1.0	2,493	1,362	80,550	45.0	69,859	867	0	0.0	0	0
100+	3,180	3.8	27,128	8,531	26,833	32.4	44,317	1,652	0	0.0	0	0
TOTAL	8,969	0.6	\$33,463	\$3,731	298,297	21.3	\$242,630	\$813	92,557	6.6	\$139,725	\$1,510

TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR TAXABLE RETURNS IN OREGON

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
NEG >10	23	50	-2,919	4,333	117	0	291	1,006	84	0	84	11	73	3	70
NEG <10	7	6	-21	274	0	3	61	188	16	0	16	1	15	1	14
0- 2	11,446	50	16,096	889	148	468	11,624	4,746	256	0	256	7	249	8	240
2- 4	29,971	49	89,243	480	596	1,242	49,181	38,705	1,949	0	1,950	14	1,935	87	1,848
4- 6	38,669	16,621	195,263	652	754	2,946	68,485	123,729	6,896	0	6,896	2,287	4,608	207	4,401
6- 8	39,895	27,298	278,582	589	1,308	5,864	78,171	193,827	11,741	0	11,741	3,772	7,968	365	7,604
8- 10	38,865	35,577	349,812	964	1,935	11,218	84,920	252,704	16,372	0	16,372	5,006	11,367	519	10,848
10- 12	41,138	47,863	452,795	1,023	2,716	17,473	103,118	330,511	22,412	0	22,412	6,913	15,499	708	14,791
12- 14	44,783	62,462	582,300	1,241	3,899	24,580	122,470	432,592	30,023	0	30,023	9,381	20,642	943	19,699
14- 16	45,560	71,610	683,468	1,065	4,976	32,619	133,456	513,481	36,428	0	36,428	10,863	25,566	1,169	24,397
16- 18	45,677	77,002	776,168	1,338	6,346	41,549	143,480	586,130	42,598	0	42,598	11,685	30,913	1,413	29,500
18- 20	44,392	78,636	842,950	1,486	7,961	49,335	146,760	640,379	47,524	1	47,525	11,989	35,536	1,624	33,912
20- 22	42,459	77,426	891,581	1,154	9,304	56,207	148,642	678,583	51,216	0	51,217	11,783	39,433	1,802	37,631
22- 24	40,154	74,869	923,093	1,092	12,429	61,925	149,498	700,333	53,620	0	53,620	11,145	42,475	1,941	40,534
24- 26	37,946	72,627	948,407	1,164	15,260	66,951	149,353	718,008	55,616	0	55,616	10,765	44,851	2,050	42,801
26- 28	36,915	71,624	996,359	1,875	19,344	73,094	154,141	751,655	58,840	0	58,840	10,428	48,412	2,213	46,200
28- 30	34,853	70,179	1,010,376	1,460	22,007	72,968	157,580	759,280	59,851	1	59,852	10,064	49,788	2,275	47,513
30- 32	33,217	68,546	1,029,362	1,308	24,753	73,694	161,130	771,092	61,211	1	61,212	9,787	51,426	2,350	49,075
32- 34	31,459	67,158	1,037,865	1,433	27,765	73,303	161,605	776,625	61,993	0	61,994	9,559	52,435	2,396	50,039
34- 36	29,878	65,935	1,045,455	1,300	30,120	72,145	163,869	780,621	62,584	0	62,584	9,344	53,240	2,433	50,807
36- 38	28,707	65,640	1,061,964	2,007	33,234	71,372	167,985	791,380	63,685	3	63,688	9,256	54,431	2,488	51,944
38- 40	27,330	64,421	1,065,588	1,741	34,772	69,842	168,660	794,055	64,164	0	64,164	9,046	55,118	2,519	52,599
40- 45	63,354	154,034	2,689,517	4,561	97,013	168,890	424,272	2,003,903	163,111	1	163,112	21,579	141,533	6,468	135,065
45- 50	55,953	142,119	2,655,491	3,518	101,000	155,823	419,811	1,982,376	162,713	0	162,713	19,833	142,881	6,530	136,351
50- 55	49,804	131,950	2,612,194	3,750	107,333	142,555	412,370	1,953,686	161,424	0	161,424	18,472	142,952	6,533	136,419
55- 60	43,695	118,873	2,510,111	3,660	108,443	127,393	392,321	1,885,614	156,728	2	156,730	16,694	140,036	6,400	133,636
60- 70	70,564	196,379	4,567,629	6,821	200,747	208,300	708,440	3,456,964	289,695	1	289,696	27,607	262,089	11,977	250,111
70- 80	49,308	139,976	3,682,643	6,111	154,935	146,596	559,651	2,827,573	239,240	2	239,243	19,769	219,474	10,030	209,444
80- 90	33,866	97,127	2,868,058	4,785	114,505	101,052	425,663	2,231,623	190,279	1	190,280	13,860	176,420	8,062	168,358
90-100	23,521	67,308	2,227,177	4,250	84,235	70,264	322,697	1,754,231	150,527	0	150,527	9,812	140,714	6,431	134,283
100-125	32,738	92,759	3,626,939	8,341	134,426	97,866	504,155	2,898,833	250,685	0	250,685	14,240	236,445	10,806	225,640
125-150	15,338	43,961	2,088,411	4,727	70,055	45,855	271,560	1,705,668	148,736	1	148,736	7,406	141,330	6,459	134,871
150-200	14,584	42,041	2,496,643	8,491	72,291	43,593	296,990	2,092,261	183,769	1	183,770	7,501	176,269	8,055	168,213
200-300	10,391	30,229	2,499,430	10,728	62,253	31,060	255,941	2,160,903	191,249	3	191,252	6,260	184,992	8,454	176,538
300-500	5,427	15,515	2,041,308	7,449	40,155	16,196	170,776	1,821,630	162,265	5	162,270	4,185	158,085	7,225	150,861
500+	4,039	11,300	5,418,617	29,067	95,402	12,056	351,234	4,988,993	447,760	23	447,783	10,715	437,068	19,974	417,094
NEGATIVE	30	56	-2,939	4,606	117	3	353	1,194	100	0	100	11	89	4	85
S 0- 10	158,846	79,595	928,995	3,574	4,740	21,737	292,382	613,710	37,214	0	37,214	11,086	26,128	1,186	24,942
U 10- 20	221,550	337,573	3,337,681	6,152	25,899	165,556	649,285	2,503,093	178,985	1	178,986	50,829	128,157	5,857	122,300
B 20- 30	192,327	366,725	4,769,817	6,745	78,343	331,144	759,215	3,607,860	279,143	1	279,145	54,185	224,960	10,281	214,679
T 30- 40	150,591	331,700	5,240,235	7,789	150,644	360,356	823,249	3,913,774	313,638	4	313,642	46,992	266,650	12,186	254,464
O 40- 60	212,806	546,976	10,467,313	15,490	413,789	594,660	1,648,775	7,825,579	643,976	3	643,979	76,578	567,401	25,931	541,470
T 60-100	177,259	500,790	13,345,507	21,967	554,422	526,212	2,016,450	10,270,391	869,741	5	869,746	71,048	798,697	36,500	762,197
100+	82,517	235,805	18,171,348	68,803	474,582	246,626	1,850,657	15,668,287	1,384,464	32	1,384,497	50,308	1,334,189	60,973	1,273,216
TOTAL	1,195,926	2,399,220	56,257,956	135,128	1,702,536	2,246,295	8,040,364	44,403,889	3,707,262	46	3,707,308	361,038	3,346,270	152,917	3,193,353

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.



**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR NONTAXABLE RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	5,278	11,156	-475,870	7,718	13,927	240	56,516	5	0	0	0	0	0	0	0
NEG <10	5,885	9,008	-19,577	339	1,573	78	30,553	5	0	0	0	0	0	0	0
0- 2	36,633	28,738	39,161	294	1,667	81	73,033	302	15	0	15	15	0	0	0
2- 4	30,864	43,237	92,993	277	1,988	104	80,473	27,284	1,365	0	1,365	1,365	0	0	0
4- 6	20,136	37,713	98,391	251	3,087	102	71,770	38,217	1,955	0	1,955	1,955	0	0	0
6- 8	18,470	42,169	129,508	286	5,980	102	83,498	56,642	2,921	0	2,921	2,921	0	0	0
8- 10	17,633	44,687	158,370	330	9,666	263	88,905	75,191	4,116	0	4,116	4,116	0	0	0
10- 12	14,489	40,168	159,077	287	14,538	604	84,065	75,606	4,374	0	4,374	4,374	0	0	0
12- 14	11,703	33,232	151,737	226	21,137	996	77,533	67,372	4,023	0	4,023	4,023	0	0	0
14- 16	8,742	24,336	130,783	224	24,867	1,316	241,397	51,142	3,133	0	3,133	3,133	0	0	0
16- 18	6,700	17,738	113,733	149	25,577	1,662	58,393	40,292	2,563	0	2,563	2,563	0	0	0
18- 20	5,323	13,659	100,829	218	27,217	2,015	51,070	32,444	2,121	0	2,121	2,121	0	0	0
20- 22	4,033	10,460	84,559	121	28,009	2,204	41,328	22,733	1,506	0	1,506	1,506	0	0	0
22- 24	3,245	8,231	74,544	209	27,483	2,374	36,233	17,719	1,185	0	1,185	1,185	0	0	0
24- 26	2,555	6,428	63,800	366	26,634	2,368	31,016	12,700	854	0	854	854	0	0	0
26- 28	2,008	5,022	54,119	131	25,113	2,338	24,494	9,074	613	0	613	613	0	0	0
28- 30	1,716	3,928	49,686	112	25,262	2,494	22,172	6,512	441	0	441	441	0	0	0
30- 32	1,429	3,322	44,246	142	22,668	2,261	20,455	4,812	318	0	318	318	0	0	0
32- 34	1,208	2,771	39,809	136	22,364	2,171	17,307	3,267	211	0	211	211	0	0	0
34- 36	1,018	2,208	35,615	82	21,192	2,021	14,989	2,323	149	0	149	149	0	0	0
36- 38	912	2,003	33,740	128	21,199	1,934	13,361	2,090	136	0	136	136	0	0	0
38- 40	831	1,757	32,400	147	20,871	1,831	12,627	1,421	87	0	87	87	0	0	0
40- 45	1,610	3,239	68,139	290	44,490	3,699	27,631	2,634	164	0	164	164	0	0	0
45- 50	1,129	2,286	53,509	306	36,038	2,679	20,202	1,906	126	0	126	126	0	0	0
50- 55	922	1,918	48,339	231	32,247	2,263	17,938	2,339	167	0	167	167	0	0	0
55- 60	708	1,493	40,637	123	27,610	1,821	14,279	1,793	130	0	130	130	0	0	0
60- 70	906	1,932	58,290	377	38,625	2,291	21,752	2,843	213	0	213	213	0	0	0
70- 80	437	908	32,502	235	20,936	1,141	12,004	2,734	221	0	221	221	0	0	0
80- 90	246	527	20,860	167	12,206	624	8,561	2,091	170	0	170	170	0	0	0
90-100	127	297	11,993	79	6,949	332	4,968	1,034	84	0	84	84	0	0	0
100-125	139	310	15,356	104	7,623	303	8,861	2,024	172	0	172	172	0	0	0
125-150	59	141	8,009	68	3,874	134	4,187	1,222	106	0	106	106	0	0	0
150-200	56	130	9,509	58	4,295	133	3,992	2,175	190	0	190	190	0	0	0
200-300	25	54	5,941	62	4,218	72	1,913	1,192	105	0	105	105	0	0	0
300-500	16	36	6,424	349	3,791	39	1,742	1,608	144	0	144	144	0	0	0
500+	11	24	7,063	4	2,147	28	3,953	1,996	178	0	178	178	0	0	0
NEGATIVE	11,163	20,164	-495,447	8,057	15,501	317	87,069	10	1	0	1	1	0	0	0
S 0- 10	123,736	196,544	518,423	1,439	22,389	652	397,679	197,636	10,372	0	10,372	10,372	0	0	0
U 10- 20	46,957	129,133	656,159	1,104	113,336	6,593	512,457	266,856	16,214	0	16,214	16,214	0	0	0
B 20- 30	13,557	34,069	326,708	938	132,501	11,778	155,243	68,738	4,599	0	4,599	4,599	0	0	0
T 30- 40	5,398	12,061	185,810	635	108,294	10,219	78,738	13,913	900	0	901	901	0	0	0
O 40- 60	4,369	8,936	210,624	950	140,385	10,462	80,049	8,672	587	0	587	587	0	0	0
T 60-100	1,716	3,664	123,646	857	78,716	4,387	47,284	8,702	688	0	688	688	0	0	0
100+	306	695	52,302	646	25,947	709	24,649	10,217	895	0	895	895	0	0	0
TOTAL	207,202	405,266	1,578,225	14,625	637,069	45,118	1,383,168	574,744	34,255	0	34,255	34,255	0	0	0

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR STANDARD DEDUCTION RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	2,134	3,942	-124,492	1,631	921	42	5,937	166	13	0	13	1	12	1	11
NEG <10	3,726	4,715	-11,056	161	592	18	8,369	30	2	0	2	0	2	0	2
0- 2	46,423	25,930	53,604	764	1,226	522	69,960	4,815	252	0	252	21	231	8	224
2- 4	58,463	39,355	174,943	372	2,011	1,322	109,555	65,618	3,292	0	3,292	1,369	1,924	86	1,837
4- 6	55,179	48,722	275,147	354	2,828	2,985	110,894	159,630	8,722	0	8,722	4,145	4,577	206	4,371
6- 8	52,164	60,042	364,307	445	5,365	5,872	112,981	241,496	14,168	0	14,168	6,315	7,853	360	7,494
8- 10	48,451	67,865	435,551	589	8,249	10,910	110,416	308,040	19,350	0	19,351	8,374	10,977	501	10,476
10- 12	46,091	72,341	506,715	576	12,041	16,501	109,092	371,761	24,746	0	24,746	10,071	14,676	671	14,005
12- 14	45,779	77,084	594,642	384	17,317	22,859	110,360	447,210	30,793	0	30,793	11,627	19,166	876	18,290
14- 16	42,856	75,198	642,396	359	19,650	29,465	103,400	493,121	34,991	0	34,991	11,757	23,234	1,062	22,172
16- 18	40,188	71,971	682,617	407	19,338	36,391	96,530	533,094	39,007	0	39,007	11,545	27,462	1,255	26,206
18- 20	37,356	68,385	709,091	544	19,854	42,117	89,635	560,238	42,016	0	42,016	11,066	30,950	1,414	29,536
20- 22	33,932	62,818	712,215	366	19,998	46,620	81,130	566,869	43,359	0	43,360	9,946	33,413	1,527	31,886
22- 24	30,441	56,626	699,595	479	20,677	49,543	72,846	558,974	43,431	0	43,431	8,682	34,749	1,588	33,161
24- 26	27,183	51,690	679,174	379	19,060	51,116	65,019	545,838	42,909	0	42,909	7,794	35,115	1,605	33,510
26- 28	25,114	48,235	677,554	404	19,456	53,270	60,264	546,447	43,413	0	43,413	7,072	36,341	1,661	34,680
28- 30	22,077	43,279	639,735	359	19,647	49,749	53,567	518,468	41,524	1	41,524	6,179	35,345	1,615	33,730
30- 32	19,528	38,977	605,043	468	18,068	46,524	47,703	494,126	39,862	0	39,862	5,508	34,353	1,570	32,783
32- 34	17,598	36,214	580,317	251	18,479	43,928	43,777	475,305	38,547	0	38,547	5,059	33,487	1,530	31,957
34- 36	15,409	32,623	538,938	341	18,058	39,726	38,995	443,325	36,108	0	36,108	4,547	31,562	1,442	30,119
36- 38	13,609	30,014	503,282	632	17,136	36,016	35,245	416,268	34,017	0	34,017	4,158	29,859	1,365	28,495
38- 40	12,013	27,371	468,226	352	17,642	32,578	31,699	387,262	31,755	0	31,755	3,784	27,971	1,278	26,692
40- 45	24,462	57,246	1,036,272	865	38,952	68,620	65,724	864,882	71,366	0	71,366	7,897	63,469	2,900	60,568
45- 50	17,687	42,996	837,808	714	33,681	51,113	48,918	705,399	58,644	0	58,644	5,937	52,707	2,409	50,298
50- 55	13,083	32,505	685,162	520	32,477	38,376	37,175	578,246	48,377	0	48,377	4,496	43,881	2,005	41,875
55- 60	9,395	23,688	538,842	427	28,167	27,770	27,986	456,296	38,355	0	38,355	3,298	35,057	1,602	33,455
60- 70	11,428	28,844	736,488	986	40,199	33,889	33,867	629,929	53,358	0	53,358	4,015	49,343	2,255	47,088
70- 80	5,674	14,032	422,046	701	24,802	16,882	17,157	364,042	31,094	0	31,094	2,032	29,062	1,328	27,734
80- 90	2,967	7,340	250,795	437	15,491	8,849	9,075	217,888	18,733	0	18,733	1,070	17,663	807	16,856
90-100	1,695	3,949	160,149	278	9,550	5,053	5,172	140,688	12,169	0	12,169	618	11,550	528	11,023
100-125	1,986	4,621	219,071	715	11,532	5,918	6,049	196,298	17,090	0	17,090	782	16,308	745	15,563
125-150	796	1,841	108,116	338	6,033	2,373	2,483	97,626	8,557	0	8,557	331	8,226	376	7,850
150-200	711	1,642	120,985	315	5,202	2,109	2,201	111,793	9,854	0	9,854	395	9,459	432	9,027
200-300	476	1,092	114,924	471	4,373	1,422	1,457	108,149	9,596	0	9,596	322	9,274	424	8,851
300-500	243	549	90,796	274	2,743	721	750	86,857	7,747	0	7,747	232	7,515	343	7,172
500+	215	541	220,488	791	4,055	641	669	215,914	19,367	0	19,367	291	19,076	872	18,205
NEGATIVE	5,860	8,657	-135,547	1,793	1,513	60	14,306	197	16	0	16	2	14	1	13
S 0- 10	260,680	241,914	1,303,552	2,525	19,680	21,610	513,807	779,599	45,785	0	45,786	20,223	25,563	1,160	24,402
U 10- 20	212,270	364,979	3,135,460	2,270	88,200	147,333	509,017	2,405,425	171,554	0	171,554	56,066	115,488	5,278	110,210
B 20- 30	138,747	262,648	3,408,272	1,987	98,838	250,297	332,826	2,736,596	214,635	1	214,636	39,674	174,963	7,996	166,966
T 30- 40	78,157	165,199	2,695,806	2,043	89,383	198,772	197,419	2,216,286	180,288	0	180,288	23,056	157,233	7,186	150,047
O 40- 60	64,627	156,435	3,098,084	2,526	133,278	185,879	179,202	2,604,824	216,742	0	216,742	21,628	195,114	8,917	186,197
T 60-100	21,764	54,165	1,569,478	2,402	90,043	64,672	65,271	1,352,547	115,354	0	115,354	7,735	107,619	4,918	102,700
100+	4,427	10,286	874,381	2,903	33,938	13,185	13,608	816,636	72,212	0	72,212	2,352	69,860	3,193	66,667
TOTAL	786,532	1,264,283	15,949,486	18,448	554,871	881,807	1,825,456	12,912,108	1,016,585	1	1,016,586	170,735	845,852	38,648	807,204

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL-YEAR ITEMIZED RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	3,167	7,264	-354,297	10,420	13,124	197	50,871	844	71	0	71	9	61	3	59
NEG <10	2,166	4,299	-8,542	451	981	63	22,246	163	14	0	14	1	13	1	12
0- 2	1,656	2,858	1,653	420	589	27	14,697	232	19	0	19	2	17	1	17
2- 4	2,372	3,931	7,292	385	573	24	20,099	370	22	0	22	11	12	1	11
4- 6	3,626	5,612	18,508	549	1,014	63	29,361	2,316	128	0	128	97	31	1	30
6- 8	6,201	9,425	43,782	430	1,922	95	48,689	8,973	493	0	493	378	115	5	110
8- 10	8,047	12,399	72,631	705	3,352	571	63,408	19,855	1,138	0	1,138	748	390	18	372
10- 12	9,536	15,690	105,158	734	5,213	1,575	78,091	34,356	2,040	0	2,040	1,216	824	38	786
12- 14	10,707	18,610	139,396	1,082	7,719	2,717	89,642	52,754	3,253	0	3,253	1,777	1,476	67	1,409
14- 16	11,446	20,748	171,854	930	10,192	4,471	271,453	71,501	4,570	0	4,570	2,239	2,331	106	2,225
16- 18	12,189	22,769	207,284	1,080	12,586	6,820	305,343	93,329	6,153	0	6,153	2,702	3,452	158	3,294
18- 20	12,359	23,910	234,688	1,160	15,325	9,233	338,195	112,585	7,629	1	7,630	3,044	4,586	210	4,376
20- 22	12,560	25,068	263,926	909	17,315	11,791	384,840	134,447	9,363	0	9,363	3,343	6,020	275	5,745
22- 24	12,958	26,474	298,043	823	19,234	14,755	437,885	159,078	11,374	0	11,374	3,648	7,726	353	7,373
24- 26	13,318	27,365	333,034	1,151	22,834	18,203	515,350	184,870	13,562	0	13,562	3,826	9,736	445	9,291
26- 28	13,809	28,411	372,924	1,602	25,001	22,162	618,371	214,282	16,039	0	16,039	3,968	12,072	552	11,520
28- 30	14,492	30,828	420,327	1,213	27,622	25,714	726,185	247,324	18,769	0	18,769	4,326	14,443	660	13,783
30- 32	15,118	32,891	468,566	982	29,354	29,432	833,882	281,779	21,667	1	21,668	4,596	17,072	780	16,292
32- 34	15,069	33,715	497,357	1,318	31,650	31,547	935,135	304,587	23,658	0	23,658	4,711	18,947	866	18,081
34- 36	15,487	35,520	542,132	1,041	33,255	34,440	139,863	339,619	26,624	0	26,624	4,946	21,679	991	20,688
36- 38	16,010	37,629	592,422	1,503	37,297	37,290	146,101	377,202	29,803	3	29,806	5,234	24,572	1,123	23,449
38- 40	16,148	38,807	629,762	1,536	38,001	39,095	149,587	408,214	32,497	0	32,497	5,350	27,147	1,241	25,907
40- 45	40,502	100,027	1,721,383	3,986	102,551	103,969	386,179	1,141,656	91,909	1	91,910	13,846	78,064	3,568	74,496
45- 50	39,395	101,409	1,871,191	3,111	103,357	107,388	391,094	1,278,883	104,195	0	104,195	14,022	90,174	4,121	86,052
50- 55	37,643	101,363	1,975,371	3,461	107,103	106,442	393,134	1,377,778	113,214	0	113,214	14,143	99,071	4,528	94,544
55- 60	35,008	96,678	2,011,907	3,356	107,885	101,444	379,215	1,431,112	118,503	2	118,505	13,526	104,979	4,798	100,181
60- 70	60,042	169,467	3,889,432	6,212	199,172	176,702	696,324	2,829,878	236,550	1	236,551	23,805	212,746	9,722	203,023
70- 80	44,071	126,852	3,293,100	5,645	151,070	130,856	554,497	2,466,264	208,367	2	208,370	17,958	190,412	8,702	181,710
80- 90	31,145	90,314	2,638,123	4,514	111,219	92,827	425,149	2,015,827	171,716	1	171,717	12,960	158,757	7,255	151,502
90-100	21,953	63,656	2,079,020	4,051	81,634	65,543	322,492	1,614,577	138,442	0	138,442	9,279	129,164	5,903	123,261
100-125	30,891	88,448	3,423,224	7,730	130,516	92,250	506,967	2,704,559	233,767	0	233,767	13,630	220,137	10,060	210,077
125-150	14,601	42,261	1,988,303	4,457	67,895	43,616	273,265	1,609,265	140,284	1	140,285	7,181	133,104	6,083	127,021
150-200	13,929	40,529	2,385,167	8,235	71,383	41,617	298,782	1,982,643	174,105	1	174,106	7,297	166,809	7,223	159,586
200-300	9,940	29,191	2,390,447	10,319	62,099	29,710	256,397	2,053,946	181,758	3	181,761	6,043	175,718	8,030	167,687
300-500	5,200	15,002	1,956,936	7,525	41,204	15,514	171,768	1,736,381	154,662	5	154,666	4,097	150,570	6,881	143,689
500+	3,835	10,783	5,205,192	28,280	93,494	11,443	354,518	4,775,075	428,571	23	428,594	10,603	417,991	19,102	398,889
NEGATIVE	5,333	11,563	-362,839	10,871	14,105	260	73,116	1,007	85	0	85	10	75	3	71
S 0- 10	21,902	34,225	143,866	2,488	7,449	779	176,254	31,747	1,800	0	1,800	1,235	565	26	540
U 10- 20	56,237	101,727	858,380	4,986	51,035	24,816	652,725	364,525	23,645	1	23,646	10,977	12,669	579	12,090
B 20- 30	67,137	138,146	1,688,253	5,697	112,007	92,625	581,632	940,002	69,107	0	69,107	19,110	49,997	2,285	47,712
T 30- 40	77,832	178,562	2,730,239	6,380	169,555	171,803	704,568	1,711,401	134,250	4	134,255	24,837	109,418	5,001	104,417
O 40- 60	152,548	399,477	7,579,853	13,914	420,896	419,243	1,549,622	5,229,428	427,821	3	427,824	55,537	372,287	17,014	355,274
T 60-100	157,211	450,289	11,899,675	20,422	543,095	465,927	1,998,463	8,926,546	755,076	5	755,080	64,002	691,079	31,582	659,496
100+	78,396	226,214	17,349,269	66,547	466,591	234,151	1,861,697	14,861,868	1,313,147	32	1,313,180	48,850	1,264,329	57,780	1,206,549
TOTAL	616,596	1,540,203	41,886,695	131,305	1,784,734	1,409,605	7,598,077	32,066,525	2,724,932	45	2,724,977	224,559	2,500,418	114,269	2,386,149

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR SINGLE FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ----- ADDS        SUBS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
NEG >10	1,769	1,794	-111,622	3,866	5,354	52	11,074	328	29	0	29	1	28	1	27
NEG <10	3,332	2,656	-9,553	304	478	28	10,789	139	12	0	12	0	12	1	11
0- 2	43,171	17,170	50,005	675	1,265	525	64,103	4,664	241	0	241	17	224	7	217
2- 4	52,795	23,729	157,714	501	2,006	1,320	99,150	62,415	3,134	0	3,134	1,209	1,925	86	1,839
4- 6	47,761	27,037	237,811	590	2,922	2,998	99,191	140,248	7,741	0	7,741	3,194	4,547	205	4,342
6- 8	43,235	31,668	301,714	510	5,755	5,839	103,541	195,733	11,835	0	11,835	4,061	7,774	356	7,418
8- 10	38,050	32,262	341,443	811	9,099	11,120	101,307	229,635	15,023	0	15,024	4,191	10,833	495	10,338
10- 12	33,919	31,292	372,691	830	12,821	17,376	96,079	256,798	18,020	0	18,020	4,084	13,936	637	13,299
12- 14	31,670	30,561	411,177	696	16,457	24,011	90,781	288,996	21,217	0	21,217	4,052	17,165	785	16,381
14- 16	29,327	29,113	439,550	911	16,797	30,080	260,125	314,718	23,835	0	23,835	3,886	19,949	912	19,037
16- 18	27,508	27,691	467,353	1,026	16,856	35,756	82,602	339,110	26,269	0	26,269	3,695	22,574	1,032	21,542
18- 20	25,300	25,612	480,102	660	16,417	40,102	76,243	352,983	27,833	0	27,833	3,416	24,416	1,116	23,301
20- 22	23,076	23,462	484,368	751	16,148	43,124	69,913	359,958	28,787	0	28,787	3,116	25,671	1,173	24,498
22- 24	21,319	21,788	490,069	719	17,585	45,672	67,815	363,398	29,363	0	29,363	2,899	26,464	1,209	25,255
24- 26	19,586	19,977	489,327	725	17,775	47,337	66,286	362,492	29,548	0	29,548	2,657	26,891	1,229	25,662
26- 28	18,679	19,107	504,070	1,071	18,067	49,586	65,745	374,454	30,750	0	30,750	2,549	28,200	1,289	26,911
28- 30	16,763	17,261	485,789	757	19,935	45,967	63,630	360,082	29,767	1	29,767	2,312	27,455	1,255	26,200
30- 32	15,374	15,872	476,370	819	19,422	42,905	62,559	354,485	29,477	0	29,477	2,133	27,344	1,250	26,094
32- 34	13,642	14,171	449,895	938	18,835	38,765	58,333	336,926	28,164	0	28,164	1,909	26,255	1,200	25,056
34- 36	11,939	12,424	417,575	727	17,292	34,228	53,850	314,821	26,438	0	26,438	1,691	24,747	1,131	23,616
36- 38	10,529	11,000	389,362	1,213	18,932	30,413	52,587	290,528	24,483	0	24,483	1,498	22,985	1,050	21,935
38- 40	9,246	9,663	360,356	926	18,385	26,871	49,229	268,274	22,681	0	22,681	1,320	21,361	976	20,385
40- 45	19,649	20,640	832,782	1,839	48,057	57,512	116,631	616,373	52,359	0	52,359	2,858	49,502	2,262	47,240
45- 50	14,529	15,259	688,547	1,750	45,017	42,744	99,336	505,735	43,214	0	43,214	2,132	41,082	1,877	39,204
50- 55	10,308	10,909	539,637	1,794	36,053	30,457	79,012	397,709	34,157	0	34,157	1,576	32,580	1,489	31,091
55- 60	7,247	7,654	415,721	1,257	29,551	21,461	59,842	307,547	26,519	0	26,519	1,104	25,415	1,162	24,254
60- 70	9,468	10,043	611,001	2,129	43,820	28,059	89,215	454,149	39,346	0	39,346	1,512	37,834	1,729	36,105
70- 80	5,333	5,659	397,617	1,930	26,830	15,819	56,792	301,416	26,260	0	26,260	930	25,330	1,158	24,172
80- 90	3,162	3,397	267,517	1,291	18,642	9,421	38,009	203,907	17,836	0	17,836	580	17,255	789	16,467
90-100	2,120	2,241	200,622	897	13,531	6,329	25,472	156,491	13,737	0	13,737	415	13,322	609	12,713
100-125	3,138	3,332	347,630	2,350	22,094	9,342	45,387	274,098	24,154	0	24,154	671	23,483	1,073	22,410
125-150	1,524	1,639	207,866	1,096	10,777	4,548	25,187	168,625	14,925	0	14,925	405	14,520	664	13,856
150-200	1,476	1,554	251,994	1,848	12,254	4,408	29,474	208,065	18,484	0	18,484	413	18,070	826	17,245
200-300	1,029	1,087	248,072	2,099	10,469	3,083	23,614	213,071	19,006	0	19,006	378	18,628	851	17,777
300-500	576	603	218,747	1,938	7,380	1,724	18,949	192,835	17,260	0	17,260	441	16,819	769	16,051
500+	442	456	623,001	4,373	11,874	1,319	43,838	570,449	51,267	0	51,267	1,651	49,616	2,267	47,349
NEGATIVE	5,101	4,450	-121,175	4,170	5,832	80	21,862	467	41	0	41	1	39	2	38
S 0- 10	225,012	131,866	1,088,687	3,086	21,047	21,802	467,292	632,695	37,974	1	37,975	12,672	25,303	1,149	24,154
U 10- 20	147,724	144,269	2,170,874	4,124	79,347	147,325	605,830	1,552,606	117,173	0	117,173	19,133	98,040	4,481	93,559
B 20- 30	99,423	101,595	2,453,623	4,024	89,510	231,687	333,389	1,820,385	148,215	1	148,216	13,533	134,683	6,155	128,528
T 30- 40	60,730	63,130	2,093,558	4,623	92,866	173,182	276,557	1,565,034	131,243	0	131,243	8,550	122,693	5,607	117,086
O 40- 60	51,733	54,462	2,476,687	6,640	158,678	152,174	354,821	1,827,364	156,249	0	156,249	7,670	148,580	6,790	141,789
T 60-100	20,083	21,340	1,476,757	6,246	102,823	59,627	209,487	1,115,963	97,180	0	97,180	3,438	93,741	4,284	89,457
100+	8,185	8,671	1,897,311	13,705	74,847	24,423	186,450	1,627,141	145,097	0	145,097	3,960	141,137	6,450	134,687
TOTAL	617,991	529,783	13,536,321	46,617	624,951	810,301	2,455,688	10,141,653	833,172	2	833,173	68,958	764,216	34,918	729,298

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR SINGLE FULL-YEAR FAMILY SIZE ZERO RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	41	0.00	-34,100	0	636	7	1,848	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	762	0.00	-1,431	19	26	1	842	3	0	0	0	0	0	0	0	-0.0	4.8	-0.2
0- 2	26,697	0.00	1,181	7	30	19	1,054	159	8	0	8	0	8	0	8	0.7	4.9	13.5
2- 4	30,240	0.00	2,975	4	39	43	1,639	1,268	64	0	64	0	63	3	60	2.0	4.8	42.6
4- 6	22,162	0.00	4,912	4	49	133	1,712	3,030	167	0	167	1	166	8	158	3.2	5.2	61.7
6- 8	13,172	0.00	6,903	6	75	383	1,734	4,727	286	0	286	1	284	13	271	3.9	5.7	68.5
8- 10	7,423	0.00	8,903	6	87	647	1,737	6,444	420	0	420	2	418	19	399	4.5	6.2	72.4
10- 12	4,299	0.00	10,923	10	121	912	1,756	8,165	574	0	574	2	572	26	546	5.0	6.7	74.7
12- 14	2,671	0.00	12,918	13	181	1,149	1,772	9,858	727	0	727	1	726	33	693	5.4	7.0	76.3
14- 16	1,615	0.00	14,911	7	118	1,409	1,762	11,649	887	0	887	3	884	40	844	5.7	7.2	78.1
16- 18	1,084	0.00	16,916	30	234	1,643	1,764	13,321	1,038	0	1,038	2	1,036	47	989	5.8	7.4	78.7
18- 20	791	0.00	18,944	22	163	1,911	1,742	15,168	1,204	0	1,204	4	1,200	55	1,145	6.0	7.5	80.1
20- 22	571	0.00	20,944	23	364	2,145	1,751	16,758	1,348	0	1,348	4	1,344	61	1,283	6.1	7.7	80.0
22- 24	430	0.00	22,923	28	229	2,368	1,757	18,614	1,514	0	1,514	5	1,509	69	1,440	6.3	7.7	81.2
24- 26	358	0.00	24,962	32	489	2,582	1,786	20,235	1,662	0	1,662	4	1,658	76	1,582	6.3	7.8	81.1
26- 28	271	0.00	26,928	11	377	2,642	2,153	21,881	1,810	0	1,810	5	1,804	82	1,722	6.4	7.9	81.3
28- 30	183	0.00	28,926	13	478	2,842	1,729	23,904	1,990	0	1,990	10	1,980	90	1,890	6.5	7.9	82.6
30- 32	165	0.00	31,000	143	824	2,837	1,826	25,742	2,158	0	2,158	19	2,140	98	2,042	6.6	7.9	83.0
32- 34	105	0.00	32,982	21	722	2,811	1,900	27,569	2,321	0	2,321	1	2,320	106	2,214	6.7	8.0	83.6
34- 36	93	0.00	34,983	35	974	2,638	2,214	29,273	2,477	0	2,477	22	2,455	112	2,343	6.7	8.0	83.7
36- 38	61	0.00	36,999	33	882	2,641	1,912	31,711	2,695	0	2,695	11	2,683	123	2,561	6.9	8.1	85.7
38- 40	72	0.00	39,083	253	487	2,700	2,218	33,992	2,900	0	2,900	23	2,876	131	2,745	7.0	8.1	87.0
40- 45	107	0.00	42,157	266	1,528	2,859	2,401	35,657	3,050	0	3,050	34	3,016	138	2,878	6.8	8.1	84.6
45- 50	55	0.00	47,492	531	1,556	2,891	2,659	41,228	3,554	0	3,554	17	3,538	162	3,376	7.1	8.2	86.8
50- 55	26	0.00	52,476	119	2,611	2,885	2,348	45,067	3,900	0	3,900	49	3,851	176	3,675	7.0	8.2	85.9
55- 60	26	0.00	57,272	100	2,829	2,885	2,504	49,155	4,259	0	4,259	40	4,219	193	4,026	7.0	8.2	85.8
60- 70	35	0.00	65,452	472	7,136	2,998	1,633	54,329	4,734	0	4,734	430	4,304	197	4,107	6.3	7.6	83.0
70- 80	28	0.00	74,581	1,929	6,833	3,000	2,856	63,896	5,591	0	5,591	143	5,448	249	5,199	7.0	8.1	85.7
80- 90	13	0.00	85,367	55	5,772	3,000	3,003	73,647	6,463	0	6,463	184	6,279	287	5,992	7.0	8.1	86.3
90-100	16	0.00	94,166	274	1,303	3,000	2,912	87,224	7,684	0	7,684	66	7,618	348	7,270	7.7	8.3	92.6
100-125	20	0.00	111,417	459	4,138	2,993	2,971	101,775	8,994	0	8,994	829	8,165	373	7,792	7.0	7.7	91.3
125-150	7	0.00	136,020	1,225	2,610	3,000	6,250	125,386	11,119	0	11,119	37	11,081	507	10,575	7.8	8.4	92.2
150-200	21	0.00	164,360	104	4,558	2,954	6,777	150,174	13,350	0	13,350	544	12,806	585	12,220	7.4	8.1	91.4
200-300	18	0.00	249,093	144	3,291	3,000	1,324	241,623	21,580	0	21,580	334	21,246	971	20,275	8.1	8.4	97.0
300-500	14	0.00	382,893	417	5,045	3,000	1,483	373,782	33,475	0	33,475	0	33,475	1,530	31,945	8.3	8.5	97.6
500+	4	0.00	620,577	0	4,199	3,000	1,124	612,254	54,937	0	54,937	0	54,937	2,511	52,426	8.4	8.6	98.7
NEGATIVE	803	0.00	-3,099	18	57	1	894	3	0	0	0	0	0	0	0	-0.0	4.8	-0.1
S 0- 10	99,694	0.00	3,886	5	47	146	1,518	2,205	128	0	128	1	127	6	121	3.1	5.5	56.8
U 10- 20	10,460	0.00	13,276	13	151	1,201	1,761	10,199	757	0	757	2	755	35	721	5.4	7.1	76.8
B 20- 30	1,813	0.00	23,907	23	370	2,429	1,817	19,372	1,583	0	1,583	5	1,578	72	1,506	6.3	7.8	81.0
T 30- 40	496	0.00	34,078	99	789	2,750	1,982	28,723	2,426	0	2,426	15	2,411	110	2,301	6.8	8.0	84.3
O 40- 60	214	0.00	46,619	296	1,825	2,873	2,473	39,873	3,430	0	3,430	32	3,398	155	3,242	7.0	8.1	85.5
T 60-100	92	0.00	76,038	822	5,837	2,999	2,421	65,691	5,752	0	5,752	245	5,508	252	5,256	6.9	8.0	86.4
100+	84	0.00	225,697	338	4,088	2,987	3,507	215,453	19,225	0	19,225	408	18,817	860	17,957	8.0	8.3	95.5
TOTAL	113,656	0.00	5,454	8	76	300	1,547	3,595	243	0	243	1	241	11	230	4.2	6.4	65.9

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR SINGLE FULL-YEAR FAMILY SIZE ONE RETURNS IN OREGON**

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	1,687	1.01	-63,869	2,266	3,154	30	6,312	193	17	0	17	0	16	1	16	-0.0	8.1	-0.3
NEG <10	2,529	1.01	-3,290	114	180	10	3,938	54	5	0	5	0	5	0	4	-0.1	8.0	-1.6
0- 2	16,125	1.01	1,119	30	27	1	2,185	26	2	0	2	1	1	0	1	0.1	2.4	2.3
2- 4	21,875	1.01	3,002	18	37	1	2,206	1,062	53	0	53	53	1	0	1	0.0	0.1	35.4
4- 6	24,760	1.01	5,036	20	73	2	2,404	2,845	157	0	157	122	35	2	34	0.7	1.2	56.5
6- 8	29,221	1.02	7,012	15	161	27	2,703	4,425	268	0	268	130	138	6	131	1.9	3.0	63.1
8- 10	29,723	1.01	8,991	25	283	213	2,910	5,907	387	0	387	129	257	12	245	2.7	4.2	65.7
10- 12	28,714	1.01	10,998	27	425	467	3,013	7,448	522	0	522	129	393	18	375	3.4	5.0	67.7
12- 14	28,140	1.01	12,990	23	562	739	2,991	9,015	661	0	661	131	530	24	506	3.9	5.6	69.4
14- 16	26,913	1.01	14,994	33	611	1,022	9,482	10,642	805	0	805	132	674	31	643	4.3	6.0	71.0
16- 18	25,688	1.01	16,993	38	640	1,306	3,065	12,250	948	0	948	132	817	37	779	4.6	6.4	72.1
18- 20	23,860	1.01	18,978	27	678	1,595	3,068	13,871	1,093	0	1,093	132	961	44	917	4.8	6.6	73.1
20- 22	21,925	1.01	20,991	33	722	1,882	3,066	15,536	1,242	0	1,242	132	1,110	51	1,059	5.0	6.8	74.0
22- 24	20,349	1.01	22,989	34	846	2,158	3,213	16,984	1,372	0	1,372	133	1,239	57	1,182	5.1	7.0	73.9
24- 26	18,763	1.01	24,983	38	923	2,433	3,420	18,446	1,503	0	1,503	133	1,370	63	1,308	5.2	7.1	73.8
26- 28	17,948	1.00	26,987	59	988	2,674	3,535	19,995	1,642	0	1,642	134	1,508	69	1,439	5.3	7.2	74.1
28- 30	16,127	1.01	28,981	47	1,220	2,758	3,816	21,423	1,771	0	1,771	134	1,636	75	1,561	5.4	7.3	73.9
30- 32	14,774	1.01	30,983	52	1,284	2,803	4,104	22,987	1,911	0	1,911	135	1,776	81	1,695	5.5	7.4	74.2
32- 34	13,121	1.01	32,978	71	1,414	2,851	4,299	24,637	2,059	0	2,059	135	1,924	88	1,836	5.6	7.5	74.7
34- 36	11,461	1.01	34,977	63	1,483	2,877	4,535	26,309	2,209	0	2,209	136	2,073	95	1,978	5.7	7.5	75.2
36- 38	10,120	1.01	36,979	119	1,847	2,898	5,006	27,528	2,319	0	2,320	137	2,183	100	2,083	5.6	7.6	74.4
38- 40	8,861	1.01	38,974	102	2,036	2,916	5,341	28,948	2,447	0	2,447	137	2,310	106	2,204	5.7	7.6	74.3
40- 45	18,829	1.01	42,383	95	2,509	2,931	5,960	31,285	2,657	0	2,657	139	2,518	115	2,403	5.7	7.7	73.8
45- 50	13,940	1.01	47,395	123	3,182	2,943	6,872	34,701	2,965	0	2,965	141	2,824	129	2,695	5.7	7.8	73.2
50- 55	9,862	1.01	52,348	179	3,584	2,955	7,686	38,479	3,304	0	3,304	146	3,158	144	3,014	5.8	7.8	73.5
55- 60	6,954	1.01	57,363	179	4,185	2,963	8,300	42,297	3,647	0	3,647	146	3,501	160	3,341	5.8	7.9	73.7
60- 70	9,037	1.01	64,525	231	4,756	2,962	9,488	47,784	4,139	0	4,139	151	3,988	182	3,806	5.9	8.0	74.1
70- 80	5,092	1.01	74,570	368	5,181	2,966	10,714	56,333	4,908	0	4,908	168	4,739	217	4,523	6.1	8.0	75.5
80- 90	2,999	1.01	84,573	410	6,114	2,980	12,082	64,195	5,614	0	5,614	174	5,440	249	5,191	6.1	8.1	75.9
90-100	2,017	1.01	94,648	441	6,624	2,985	12,133	73,498	6,451	0	6,451	191	6,260	286	5,974	6.3	8.1	77.7
100-125	2,988	1.01	110,774	779	7,250	2,978	14,581	87,045	7,670	0	7,670	202	7,468	341	7,127	6.4	8.2	78.6
125-150	1,443	1.01	136,345	746	7,346	2,983	16,662	110,220	9,755	0	9,755	252	9,503	434	9,069	6.7	8.2	80.8
150-200	1,392	1.01	170,823	1,313	8,427	2,986	20,300	140,609	12,491	0	12,491	266	12,225	559	11,666	6.8	8.3	82.3
200-300	964	1.01	240,746	2,172	10,655	2,996	23,235	206,100	18,384	0	18,384	364	18,019	823	17,196	7.1	8.3	85.6
300-500	539	1.01	379,444	3,350	13,404	2,992	33,876	332,897	29,796	0	29,796	803	28,994	1,325	27,669	7.3	8.3	87.7
500+	425	1.00	1,426,199	10,224	27,779	2,983	102,301	1,303,612	117,160	0	117,160	3,615	113,545	5,189	108,356	7.6	8.3	91.4
NEGATIVE	4,216	1.01	-27,531	975	1,370	18	4,888	110	10	0	10	0	9	0	9	-0.0	8.1	-0.4
S 0- 10	121,704	1.01	5,592	21	133	59	2,535	3,278	200	0	200	97	103	5	98	1.8	3.0	58.6
U 10- 20	133,315	1.01	14,808	30	578	1,000	4,334	10,498	793	0	793	131	662	30	632	4.3	6.0	70.9
B 20- 30	95,112	1.01	24,692	42	923	2,348	3,383	18,259	1,486	0	1,486	133	1,353	62	1,291	5.2	7.1	73.9
T 30- 40	58,337	1.01	34,470	78	1,564	2,862	4,577	25,704	2,155	0	2,155	136	2,019	92	1,927	5.6	7.5	74.6
O 40- 60	49,585	1.01	47,875	131	3,147	2,944	6,888	35,221	3,011	0	3,011	142	2,869	131	2,738	5.7	7.8	73.6
T 60-100	19,145	1.01	73,511	318	5,278	2,968	10,499	55,337	4,818	0	4,818	164	4,655	213	4,442	6.0	8.0	75.3
100+	7,751	1.01	233,294	1,739	9,457	2,984	23,223	199,589	17,799	0	17,799	472	17,327	792	16,535	7.1	8.3	85.6
TOTAL	489,165	1.01	25,528	92	1,244	1,547	4,535	19,192	1,588	0	1,588	130	1,458	67	1,391	5.4	7.2	75.2

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR SINGLE FULL-YEAR FAMILY SIZE TWO RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	34	2.00	-61,950	1,269	162	39	6,789	78	4	0	4	4	0	0	0	0.0	0.0	-0.1
NEG <10	32	2.03	-3,728	64	84	38	4,644	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	239	2.02	1,234	17	23	1	2,127	17	1	0	1	1	0	0	0	0.0	0.0	1.3
2- 4	471	2.01	3,076	3	4	0	1,975	1,238	62	0	62	62	0	0	0	0.0	0.0	40.2
4- 6	612	2.01	5,079	11	24	1	2,049	3,164	177	0	177	177	0	0	0	0.0	0.0	62.3
6- 8	612	2.01	6,958	0	40	1	2,091	4,899	299	0	299	282	17	1	16	0.2	0.3	70.4
8- 10	644	2.01	8,962	12	56	2	2,212	6,799	455	0	455	331	124	6	119	1.3	1.7	75.9
10- 12	631	2.02	10,961	8	139	76	2,293	8,529	611	0	611	340	271	12	258	2.4	3.0	77.8
12- 14	583	2.01	12,944	6	263	225	2,312	10,242	765	0	765	367	398	18	380	2.9	3.7	79.1
14- 16	563	2.01	14,955	17	280	479	2,609	11,738	899	0	899	361	538	25	514	3.4	4.4	78.5
16- 18	533	2.01	17,014	12	207	713	2,769	13,367	1,044	0	1,044	359	685	31	654	3.8	4.9	78.6
18- 20	476	2.01	18,955	1	210	990	2,595	15,216	1,209	0	1,209	352	857	39	818	4.3	5.4	80.3
20- 22	421	2.01	20,995	8	198	1,252	3,089	16,504	1,325	0	1,325	318	1,008	46	961	4.6	5.8	78.6
22- 24	403	2.01	23,006	32	479	1,560	3,166	17,959	1,457	0	1,457	290	1,167	53	1,114	4.8	6.2	78.1
24- 26	352	2.01	25,021	0	647	1,840	3,247	19,368	1,585	0	1,585	280	1,305	60	1,245	5.0	6.4	77.4
26- 28	353	2.01	26,992	35	550	2,086	3,752	20,730	1,706	0	1,706	271	1,435	66	1,369	5.1	6.6	76.8
28- 30	353	2.01	28,978	1	416	2,305	3,991	22,278	1,844	0	1,844	274	1,570	72	1,498	5.2	6.7	76.9
30- 32	331	2.01	31,070	70	816	2,575	3,748	24,192	2,019	0	2,019	277	1,741	80	1,662	5.3	6.9	77.9
32- 34	323	2.01	33,011	21	414	2,718	4,260	25,655	2,148	0	2,148	280	1,868	85	1,783	5.4	6.9	77.7
34- 36	289	2.01	34,958	11	562	2,780	4,279	27,961	2,302	0	2,302	288	2,014	92	1,922	5.5	7.0	78.3
36- 38	262	2.01	37,016	16	585	2,753	5,122	28,632	2,416	0	2,416	278	2,138	98	2,041	5.5	7.1	77.3
38- 40	234	2.02	38,961	8	1,034	2,759	5,325	29,917	2,533	0	2,533	274	2,259	103	2,156	5.5	7.2	76.8
40- 45	530	2.01	42,450	56	1,056	2,877	5,973	32,665	2,780	0	2,780	278	2,502	114	2,387	5.6	7.3	76.9
45- 50	422	2.00	47,289	4	1,103	2,935	6,338	36,929	3,162	0	3,162	271	2,892	132	2,760	5.8	7.5	78.1
50- 55	328	2.01	52,390	44	1,287	2,980	7,490	40,715	3,504	0	3,504	279	3,225	147	3,077	5.9	7.6	77.7
55- 60	190	2.01	57,389	62	1,316	2,953	7,752	45,431	3,925	0	3,925	276	3,649	167	3,482	6.1	7.7	79.2
60- 70	301	2.00	64,593	65	1,505	2,992	8,721	51,445	4,466	0	4,466	272	4,194	192	4,002	6.2	7.8	79.6
70- 80	161	2.01	74,320	20	1,356	2,971	10,719	59,304	5,173	0	5,173	288	4,885	223	4,662	6.3	7.9	79.8
80- 90	109	2.01	85,364	521	1,433	2,974	10,955	70,598	6,190	0	6,190	270	5,919	271	5,649	6.6	8.0	82.7
90-100	61	2.00	94,180	15	1,741	3,000	11,313	78,140	6,869	0	6,869	297	6,573	300	6,272	6.7	8.0	83.0
100-125	88	2.00	110,558	79	3,030	2,963	14,039	91,105	8,035	0	8,035	276	7,759	355	7,405	6.7	8.1	82.4
125-150	49	2.02	137,139	234	2,479	3,000	16,290	115,604	10,238	0	10,238	419	9,819	449	9,371	6.8	8.1	84.3
150-200	45	2.00	170,819	68	3,569	3,000	17,579	146,739	13,040	0	13,040	544	12,497	571	11,925	7.0	8.1	85.9
200-300	32	2.00	244,915	87	2,178	3,000	29,987	209,837	18,719	0	18,719	455	18,264	835	17,429	7.1	8.3	85.7
300-500	15	2.00	371,487	7,676	5,064	3,000	35,201	335,898	30,065	0	30,065	324	29,740	1,359	28,381	7.6	8.4	90.4
500+	10	2.00	1,021,218	2,001	4,027	3,000	28,956	987,237	88,685	0	88,685	276	88,410	4,040	84,370	8.3	8.5	96.7
NEGATIVE	66	2.02	-33,721	685	124	39	5,749	40	2	0	2	2	0	0	0	0.0	0.0	-0.1
S 0- 10	2,578	2.01	5,773	8	32	1	2,093	3,840	238	0	238	203	35	2	34	0.6	0.9	66.5
U 10- 20	2,786	2.01	14,707	9	219	467	2,504	11,604	887	0	887	356	531	24	507	3.4	4.4	78.9
B 20- 30	1,882	2.01	24,801	15	449	1,782	3,429	19,227	1,571	0	1,571	288	1,283	59	1,224	4.9	6.4	77.5
T 30- 40	1,439	2.01	34,653	27	668	2,710	4,476	26,896	2,260	0	2,260	280	1,981	91	1,890	5.5	7.0	77.6
O 40- 60	1,470	2.01	47,988	39	1,154	2,926	6,646	37,335	3,199	0	3,199	276	2,923	134	2,790	5.8	7.5	77.8
T 60-100	632	2.00	73,509	128	1,478	2,984	9,866	59,327	5,175	0	5,175	278	4,897	224	4,673	6.4	7.9	80.7
100+	239	2.00	199,822	667	3,074	2,986	19,255	175,359	15,617	0	15,617	383	15,234	696	14,538	7.3	8.3	87.8
TOTAL	11,092	2.01	28,392	41	529	1,394	4,170	22,666	1,893	0	1,893	282	1,611	74	1,537	5.4	6.8	79.8

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.



**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR SINGLE FULL-YEAR FAMILY SIZE THREE RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	3	3.00	-60,533	0	0	0	14,134	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	7	3.14	-2,829	0	0	0	3,653	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	85	3.01	1,214	8	0	0	1,924	14	1	0	1	1	0	0	0	0.0	0.0	1.2
2- 4	164	3.02	2,991	0	8	0	1,916	1,162	58	0	58	58	0	0	0	0.0	0.0	38.8
4- 6	178	3.01	5,063	5	30	0	2,172	3,170	177	0	177	177	0	0	0	0.0	0.0	62.6
6- 8	169	3.01	7,080	0	73	8	1,899	5,117	314	0	314	314	0	0	0	0.0	0.0	72.3
8- 10	201	3.00	9,071	0	48	1	1,909	7,122	482	0	482	457	25	1	24	0.3	0.3	78.5
10- 12	199	3.03	10,991	0	8	8	2,116	8,934	645	0	645	506	140	6	133	1.2	1.5	81.3
12- 14	202	3.03	12,969	0	80	23	2,022	10,852	817	0	817	547	269	12	257	2.0	2.4	83.7
14- 16	163	3.02	14,919	0	11	112	2,683	12,256	944	0	944	513	431	20	411	2.8	3.4	82.2
16- 18	142	3.02	16,939	0	309	239	2,604	13,878	1,092	0	1,092	544	548	25	523	3.1	3.8	81.9
18- 20	121	3.02	18,956	0	44	450	2,679	15,784	1,259	0	1,259	496	763	35	728	3.8	4.6	83.3
20- 22	119	3.00	20,978	35	226	729	2,498	17,573	1,421	0	1,421	518	904	41	862	4.1	4.9	83.8
22- 24	94	3.01	22,912	0	800	959	2,633	18,567	1,512	0	1,512	510	1,002	46	956	4.2	5.1	81.0
24- 26	80	3.01	24,918	0	239	1,159	3,254	20,266	1,663	0	1,663	536	1,126	51	1,075	4.3	5.3	81.3
26- 28	83	3.01	26,972	2	424	1,463	3,945	21,285	1,758	0	1,758	420	1,339	61	1,277	4.7	6.0	78.9
28- 30	79	3.01	28,960	0	197	1,666	3,758	23,339	1,940	0	1,940	411	1,529	70	1,460	5.0	6.3	80.6
30- 32	80	3.04	30,971	9	379	1,930	3,783	24,889	2,078	0	2,078	423	1,655	76	1,580	5.1	6.3	80.4
32- 34	61	3.00	33,040	0	782	2,086	4,216	26,022	2,183	0	2,183	406	1,777	81	1,696	5.1	6.5	78.8
34- 36	74	3.03	34,928	3	418	2,294	4,611	27,609	2,322	0	2,322	421	1,901	87	1,815	5.2	6.6	79.0
36- 38	64	3.00	37,021	22	404	2,519	5,619	28,882	2,440	0	2,440	392	2,049	94	1,955	5.3	6.8	78.0
38- 40	57	3.04	38,836	34	814	2,557	6,062	29,437	2,489	0	2,489	399	2,090	95	1,994	5.1	6.8	75.8
40- 45	141	3.03	42,269	1	538	2,803	5,507	33,421	2,846	0	2,846	407	2,439	111	2,327	5.5	7.0	79.1
45- 50	83	3.04	47,389	23	749	2,861	6,639	37,164	3,183	0	3,183	416	2,767	126	2,641	5.6	7.1	78.4
50- 55	74	3.03	52,545	160	2,812	2,793	8,049	39,406	3,393	0	3,393	405	2,989	137	2,852	5.4	7.2	75.0
55- 60	61	3.03	57,589	0	1,066	2,868	7,618	46,038	3,980	0	3,980	407	3,573	163	3,410	5.9	7.4	79.9
60- 70	69	3.01	64,459	7	1,445	2,958	8,704	51,359	4,458	0	4,458	403	4,055	185	3,869	6.0	7.5	79.7
70- 80	35	3.03	73,958	0	601	3,000	8,029	62,328	5,443	0	5,443	402	5,042	230	4,811	6.5	7.7	84.3
80- 90	30	3.00	84,702	0	1,646	3,000	12,670	67,985	5,899	0	5,899	612	5,287	242	5,045	6.0	7.5	79.6
90-100	23	3.04	94,666	49	1,798	3,000	11,138	78,779	6,924	0	6,924	402	6,522	298	6,224	6.6	7.9	83.2
100-125	30	3.00	110,660	159	2,397	2,941	12,770	92,711	8,178	0	8,178	681	7,498	343	7,155	6.5	7.7	83.8
125-150	20	3.05	136,286	0	1,319	3,000	11,955	120,012	10,635	0	10,635	905	9,730	445	9,285	6.8	7.7	88.1
150-200	17	3.00	171,298	811	15,687	3,000	15,907	143,298	12,741	0	12,741	379	12,362	565	11,797	6.9	8.2	83.7
200-300	15	3.00	244,776	2	4,563	3,000	15,492	221,723	19,789	0	19,789	403	19,386	886	18,500	7.6	8.3	90.6
300-500	6	3.00	387,870	1,952	1,388	3,000	18,940	366,494	32,818	0	32,818	404	32,414	1,481	30,933	8.0	8.4	94.5
500+	3	3.00	1,390,508	2,556	3,791	3,000	22,174	1,364,099	122,603	0	122,603	37,439	85,164	3,892	81,272	5.8	6.0	98.1
NEGATIVE	10	3.10	-20,140	0	0	0	6,797	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	797	3.01	5,664	2	36	2	1,969	3,830	240	0	240	233	6	0	6	0.1	0.2	67.6
U 10- 20	827	3.02	14,435	0	83	137	2,371	11,909	912	0	912	522	390	18	372	2.6	3.1	82.5
B 20- 30	455	3.01	24,549	10	378	1,149	3,141	19,930	1,634	0	1,634	483	1,151	53	1,098	4.5	5.5	81.2
T 30- 40	336	3.02	34,705	13	539	2,257	4,780	27,226	2,290	0	2,290	409	1,880	86	1,794	5.2	6.6	78.4
O 40- 60	359	3.03	48,174	39	1,145	2,825	6,651	37,664	3,229	0	3,229	408	2,821	129	2,692	5.6	7.1	78.2
T 60-100	157	3.02	74,870	10	1,347	2,981	9,668	60,884	5,314	0	5,314	443	4,872	223	4,649	6.2	7.6	81.3
100+	91	3.01	210,198	417	4,979	2,980	14,343	189,393	16,881	0	16,881	1,821	15,060	688	14,372	6.8	7.6	90.1
TOTAL	3,032	3.02	28,779	21	503	1,039	3,906	23,559	1,975	0	1,975	448	1,527	70	1,458	5.1	6.2	81.9

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.



**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR SINGLE FULL-YEAR FAMILY SIZE RANGE 4+ RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	4	4.75	-47,045	0	349	0	18,893	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
0- 2	25	4.16	1,353	0	135	0	2,379	17	1	0	1	1	0	0	0	0.0	0.0	1.2
2- 4	45	4.38	2,874	0	0	0	2,041	1,064	53	0	53	53	0	0	0	0.0	0.0	37.0
4- 6	49	4.35	5,042	0	0	4	1,800	3,238	181	0	181	181	0	0	0	0.0	0.0	64.2
6- 8	61	4.33	7,048	0	119	0	1,820	5,152	316	0	316	316	0	0	0	0.0	0.0	73.1
8- 10	59	4.29	9,043	0	33	0	1,800	7,210	487	0	487	485	2	0	2	0.0	0.0	79.7
10- 12	76	4.38	11,024	0	146	0	1,890	9,012	653	0	653	600	52	2	50	0.5	0.6	81.7
12- 14	74	4.45	13,052	0	0	0	1,855	11,197	845	0	845	672	173	8	165	1.3	1.5	85.8
14- 16	73	4.60	14,862	0	115	8	2,528	12,211	940	0	940	665	275	13	262	1.8	2.1	82.2
16- 18	61	4.70	16,990	0	28	49	2,010	14,903	1,179	0	1,179	699	480	22	458	2.7	3.1	87.7
18- 20	52	4.85	18,990	0	0	132	2,104	16,753	1,346	0	1,346	679	667	30	637	3.4	3.8	88.2
20- 22	40	4.58	21,102	0	22	343	2,432	18,305	1,486	0	1,486	657	829	38	791	3.8	4.3	86.7
22- 24	43	4.86	22,908	0	186	448	3,532	18,743	1,527	0	1,527	676	850	39	812	3.5	4.3	81.8
24- 26	33	4.70	25,140	0	912	722	2,420	21,181	1,749	0	1,749	683	1,066	49	1,017	4.0	4.8	84.3
26- 28	24	4.63	26,956	0	407	709	2,340	23,500	1,953	0	1,953	648	1,305	60	1,245	4.6	5.3	87.2
28- 30	21	4.38	28,826	0	242	1,119	3,004	24,461	2,040	0	2,040	589	1,450	66	1,384	4.8	5.7	84.9
30- 32	24	4.54	31,107	0	670	1,010	3,491	25,936	2,172	0	2,172	603	1,569	72	1,497	4.8	5.8	83.4
32- 34	32	4.28	32,941	0	708	1,682	2,769	27,782	2,338	0	2,338	650	1,688	77	1,611	4.9	5.8	84.3
34- 36	22	4.14	34,653	66	425	1,858	4,140	28,296	2,385	0	2,385	618	1,766	81	1,685	4.9	6.0	81.7
36- 38	22	4.55	37,007	0	118	1,874	4,958	30,057	2,544	0	2,544	666	1,878	86	1,792	4.8	6.0	81.2
38- 40	22	4.32	39,017	0	898	2,016	6,850	29,253	2,471	0	2,471	576	1,894	87	1,808	4.6	6.2	75.0
40- 45	42	4.40	42,567	0	280	2,189	5,173	34,924	2,982	0	2,982	584	2,399	110	2,289	5.4	6.6	82.0
45- 50	29	4.24	46,891	0	1,615	2,869	5,753	36,653	3,138	0	3,138	574	2,564	117	2,446	5.2	6.7	78.2
50- 55	18	4.33	52,410	0	325	2,875	5,517	43,693	3,771	0	3,771	593	3,178	145	3,033	5.8	6.9	83.4
55- 60	16	4.25	57,240	0	3,815	2,808	7,367	43,591	3,770	0	3,770	533	3,237	148	3,089	5.4	7.1	76.2
60- 70	26	4.19	65,518	0	1,591	3,000	7,125	53,803	4,678	0	4,678	739	3,939	180	3,759	5.7	7.0	82.1
70- 80	17	4.53	74,454	1	1,155	3,000	8,675	61,625	5,380	0	5,380	607	4,774	218	4,555	6.1	7.4	82.8
80- 90	11	4.91	84,411	387	2,460	2,885	14,618	64,835	5,670	0	5,670	648	5,022	229	4,792	5.7	7.4	76.8
90-100	3	4.00	95,975	0	526	3,000	2,219	90,230	7,955	0	7,955	528	7,427	340	7,087	7.4	7.9	94.0
100-125	12	4.08	113,310	84	695	3,000	11,853	97,846	8,640	0	8,640	563	8,077	369	7,708	6.8	7.9	86.4
125-150	5	4.60	144,549	0	2,006	3,000	12,640	126,904	11,255	0	11,255	607	10,648	487	10,162	7.0	8.0	87.8
150-200	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
200-300	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
300-500	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
500+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEGATIVE	6	4.50	-31,842	0	232	0	14,714	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	239	4.31	5,748	0	53	1	1,911	3,961	248	0	248	248	1	0	1	0.0	0.0	68.9
U 10- 20	336	4.57	14,621	0	63	31	2,076	12,456	960	0	960	660	300	14	286	2.0	2.3	85.2
B 20- 30	161	4.66	24,292	0	334	604	2,784	20,589	1,693	0	1,693	657	1,035	47	988	4.1	4.8	84.8
T 30- 40	122	4.36	34,718	12	577	1,676	4,289	28,187	2,375	0	2,375	625	1,750	80	1,670	4.8	5.9	81.2
O 40- 60	105	4.32	47,684	0	1,195	2,589	5,727	38,226	3,280	0	3,280	575	2,706	124	2,582	5.4	6.8	80.2
T 60- 100	57	4.42	73,432	75	1,572	2,978	8,775	60,182	5,251	0	5,251	671	4,580	209	4,371	6.0	7.3	82.0
100+	20	4.20	160,372	146	919	3,000	12,310	144,288	12,820	0	12,820	569	12,251	560	11,691	7.3	8.1	90.0
TOTAL	1,046	4.46	25,470	8	376	778	3,405	21,238	1,763	0	1,763	548	1,215	56	1,160	4.6	5.5	83.4

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR JOINT FULL-YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	3,170	8,693	-339,438	7,752	8,434	177	42,320	670	55	0	55	10	45	2	43
NEG <10	2,128	5,533	-8,498	303	1,019	42	17,548	55	4	0	4	1	4	0	3
0- 2	2,377	6,045	2,264	458	374	17	13,540	321	26	0	26	3	23	1	22
2- 4	3,139	8,420	9,533	222	409	19	17,317	459	25	0	25	21	4	0	4
4- 6	4,164	11,220	21,122	267	567	32	22,225	4,956	252	0	252	242	10	0	9
6- 8	6,099	16,534	42,918	306	1,056	33	33,161	16,029	807	0	808	797	10	0	10
8- 10	8,022	22,265	72,592	371	1,604	54	42,785	34,068	1,822	0	1,822	1,724	98	4	93
10- 12	10,667	28,942	117,740	434	3,389	55	59,154	60,738	3,439	0	3,439	2,958	480	22	458
12- 14	12,957	34,963	168,656	704	7,019	247	73,869	93,877	5,548	0	5,548	4,160	1,388	63	1,325
14- 16	13,624	37,750	204,506	343	11,303	1,512	80,334	117,584	7,174	0	7,174	4,831	2,343	107	2,236
16- 18	14,008	39,647	238,167	414	12,784	3,642	85,069	142,478	9,084	0	9,084	5,348	3,736	171	3,566
18- 20	14,320	41,216	272,014	912	16,524	6,183	88,509	167,733	11,142	1	11,143	5,702	5,441	249	5,192
20- 22	14,493	42,212	304,519	480	18,860	8,992	89,749	192,468	13,199	0	13,199	5,953	7,246	331	6,915
22- 24	14,161	41,919	325,673	534	19,875	11,331	89,112	210,797	14,844	0	14,844	6,020	8,824	403	8,421
24- 26	14,044	42,409	351,244	705	21,722	14,067	87,527	233,075	16,801	0	16,801	6,157	10,644	487	10,158
26- 28	13,957	42,537	376,789	824	23,425	17,038	87,193	253,806	18,643	0	18,643	6,134	12,509	572	11,937
28- 30	14,211	43,612	412,178	685	24,636	20,454	91,010	280,159	20,889	0	20,889	6,220	14,669	670	13,998
30- 32	14,395	44,686	446,123	576	25,782	23,990	95,431	304,989	23,023	1	23,024	6,305	16,719	764	15,955
32- 34	14,605	45,454	481,976	505	28,568	27,723	97,819	331,389	25,311	0	25,311	6,378	18,933	865	18,068
34- 36	15,150	47,052	530,331	599	31,645	31,524	104,002	366,501	28,285	0	28,285	6,560	21,725	993	20,732
36- 38	15,675	48,740	580,033	800	33,399	34,981	109,516	405,665	31,608	3	31,611	6,764	24,847	1,136	23,711
38- 40	15,910	49,778	620,482	857	35,033	37,575	114,032	437,361	34,379	0	34,379	6,849	27,530	1,258	26,272
40- 45	39,392	123,451	1,674,052	2,848	87,832	99,942	295,335	1,199,668	95,543	1	95,544	17,013	78,531	3,589	74,943
45- 50	38,029	119,083	1,806,292	1,918	87,090	103,706	306,167	1,315,630	106,320	0	106,320	16,401	89,919	4,109	85,810
50- 55	37,469	116,457	1,966,555	2,087	99,813	106,450	326,477	1,440,254	117,685	0	117,685	16,131	101,554	4,641	96,913
55- 60	35,080	108,122	2,015,982	2,362	103,643	102,070	327,497	1,488,313	122,723	2	122,725	15,044	107,681	4,921	102,760
60- 70	59,559	182,915	3,857,651	4,814	190,948	175,847	615,636	2,884,570	240,394	1	240,395	25,538	214,857	9,819	205,038
70- 80	43,162	132,447	3,224,325	4,267	146,679	128,539	500,763	2,455,340	206,952	2	206,954	18,661	188,293	8,605	179,688
80- 90	30,186	92,586	2,556,648	3,573	106,582	90,180	386,793	1,977,929	168,172	1	168,174	13,191	154,983	7,083	147,900
90-100	21,027	64,312	1,991,149	3,393	76,475	62,911	295,130	1,560,848	133,608	0	133,608	9,318	124,290	5,680	118,610
100-125	29,042	88,210	3,217,520	5,896	118,227	86,938	457,351	2,563,309	221,200	0	221,200	13,496	207,704	9,492	198,212
125-150	13,545	41,718	1,843,827	3,641	62,374	40,555	244,741	1,500,802	130,642	1	130,642	6,957	123,685	5,652	118,033
150-200	12,800	39,826	2,191,830	6,402	62,608	38,351	264,025	1,833,810	160,851	1	160,851	7,112	153,740	7,026	146,714
200-300	9,117	28,636	2,193,297	8,437	53,833	27,325	227,690	1,894,128	167,486	3	167,489	5,854	161,635	7,387	154,248
300-500	4,733	14,682	1,778,186	5,735	35,761	14,168	149,758	1,584,439	141,049	5	141,054	3,821	137,233	6,272	130,962
500+	3,503	10,660	4,643,490	23,128	83,531	10,492	297,049	4,276,495	383,737	23	383,760	9,074	374,686	17,123	357,563
NEGATIVE	5,298	14,226	-347,936	8,055	9,453	220	59,868	724	59	0	59	10	49	2	46
S 0- 10	23,801	64,484	148,428	1,624	4,010	155	129,027	55,833	2,932	0	2,932	2,787	145	7	138
U 10- 20	65,576	182,518	1,001,084	2,806	51,017	11,639	386,936	582,409	36,387	1	36,388	23,000	13,388	611	12,777
B 20- 30	70,866	212,689	1,770,402	3,228	108,517	71,881	444,591	1,170,305	84,376	0	84,377	30,485	53,891	2,463	51,428
T 30- 40	75,735	235,710	2,658,945	3,336	154,427	155,793	520,800	1,845,905	142,606	4	142,610	32,856	109,754	5,016	104,738
O 40- 60	149,970	467,113	7,462,881	9,216	378,378	412,167	1,255,476	5,443,866	442,272	3	442,275	64,589	377,685	17,261	360,425
T 60-100	153,934	472,260	11,629,773	16,047	520,684	457,478	1,798,322	8,878,687	749,126	4	749,131	66,708	682,423	31,187	651,236
100+	72,740	223,732	15,868,150	53,238	416,335	217,829	1,640,613	13,652,983	1,204,964	32	1,204,997	46,313	1,158,683	52,952	1,105,732
TOTAL	617,920	1,872,732	40,191,729	97,550	1,642,822	1,327,162	6,235,633	31,630,714	2,662,722	44	2,662,767	266,749	2,396,018	109,498	2,286,520

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR JOINT FULL-YEAR FAMILY SIZE ONE RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEG <10	3	1.00	-2,634	0	31	0	3,000	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	11	1.00	1,103	0	0	0	4,211	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	15	1.00	3,090	72	869	0	3,481	99	5	0	5	5	0	0	0	0.0	0.0	3.2
4- 6	10	1.00	4,748	0	0	0	4,285	1,142	57	0	57	57	0	0	0	0.0	0.0	24.0
6- 8	15	1.00	6,865	0	0	0	3,283	3,582	180	0	180	138	41	2	40	0.6	1.1	52.2
8- 10	22	1.05	9,204	1	26	0	4,421	5,098	278	0	278	123	155	7	148	1.6	2.9	55.4
10- 12	12	1.00	10,888	0	862	105	3,847	6,134	355	0	355	112	244	11	233	2.1	3.8	56.3
12- 14	8	1.00	13,084	0	0	284	3,762	9,038	542	0	542	148	394	18	376	2.9	4.2	69.1
14- 16	12	1.00	14,906	0	1,113	529	3,679	9,751	599	0	599	134	465	21	444	3.0	4.6	65.4
16- 18	9	1.00	16,845	0	43	359	4,445	11,997	779	0	779	153	626	29	598	3.5	5.0	71.2
18- 20	22	1.05	18,763	0	2,635	960	4,681	10,637	705	0	705	140	565	26	539	2.9	5.1	56.7
20- 22	10	1.00	20,902	0	2,895	1,353	3,694	14,011	969	0	969	122	847	39	809	3.9	5.8	67.0
22- 24	8	1.00	23,202	0	128	1,742	4,559	16,773	1,202	0	1,202	132	1,070	49	1,021	4.4	6.1	72.3
24- 26	4	1.00	25,066	0	1,684	2,124	4,230	17,028	1,206	0	1,206	174	1,032	47	985	3.9	5.8	67.9
26- 28	8	1.13	26,980	0	2,213	1,810	5,978	16,979	1,245	0	1,245	141	1,104	50	1,053	3.9	6.2	62.9
28- 30	3	1.00	28,782	0	0	2,705	3,000	23,077	1,752	0	1,752	132	1,620	74	1,546	5.4	6.7	80.2
30- 32	7	1.00	30,926	0	2,925	2,774	4,656	21,050	1,615	0	1,615	113	1,502	69	1,433	4.6	6.8	68.1
32- 34	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
34- 36	4	1.00	35,131	0	0	3,000	3,938	28,193	2,212	0	2,212	132	2,080	95	1,985	5.6	7.0	80.3
36- 38	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
38- 40	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
40- 45	9	1.11	41,882	0	3,026	2,333	4,416	32,107	2,568	0	2,568	147	2,421	111	2,310	5.5	7.2	76.7
45- 50	5	1.00	47,383	0	2,137	3,000	7,538	34,708	2,803	0	2,803	132	2,671	122	2,549	5.4	7.3	73.2
50- 55	7	1.00	51,956	0	10,719	3,000	8,703	30,736	2,534	0	2,534	94	2,440	112	2,328	4.5	7.6	59.2
55- 60	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
60- 70	6	1.00	64,202	0	9,385	3,000	5,487	46,329	3,848	0	3,848	140	3,708	169	3,538	5.5	7.6	72.2
70- 80	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
80- 90	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
90-100	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
100-125	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
125-150	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
150-200	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
200-300	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
300-500	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
500+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEGATIVE	3	1.00	-2,634	0	31	0	3,000	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	73	1.01	5,636	15	187	0	3,944	2,449	130	0	130	74	55	3	53	0.9	2.2	43.5
U 10- 20	63	1.02	15,533	0	1,302	543	4,181	9,602	608	0	608	136	472	22	450	2.9	4.7	61.8
B 20- 30	33	1.03	24,154	0	1,649	1,774	4,459	16,590	1,192	0	1,192	136	1,056	48	1,008	4.2	6.1	68.7
T 30- 40	16	1.00	33,505	0	1,517	2,824	5,020	24,354	1,887	0	1,887	130	1,757	80	1,676	5.0	6.9	72.7
O 40- 60	23	1.04	47,493	0	4,926	2,739	6,565	33,629	2,732	0	2,732	126	2,606	119	2,487	5.2	7.4	70.8
T 60-100	12	1.00	73,658	0	4,856	3,000	8,033	57,769	4,874	0	4,874	136	4,738	216	4,522	6.1	7.8	78.4
100+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
TOTAL	225	1.02	26,588	5	1,739	1,080	5,138	19,138	1,505	0	1,505	113	1,392	64	1,328	5.0	6.9	72.0

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR JOINT FULL-YEAR FAMILY SIZE TWO RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	2,040	2.02	-105,916	2,737	2,989	44	12,255	145	11	0	11	2	10	0	9	-0.0	6.3	-0.1
NEG <10	1,528	2.03	-3,889	169	545	14	7,888	36	3	0	3	0	2	0	2	-0.1	6.2	-0.9
0- 2	1,743	2.05	918	254	141	7	5,675	184	15	0	15	2	13	1	13	1.4	6.9	20.0
2- 4	2,102	2.05	3,032	98	148	8	5,764	116	7	0	7	5	2	0	2	0.1	1.5	3.8
4- 6	2,725	2.04	5,073	92	157	7	5,759	935	48	0	48	45	3	0	3	0.1	0.3	18.4
6- 8	3,928	2.04	7,032	71	224	5	5,848	2,237	113	0	113	111	2	0	2	0.0	0.1	31.8
8- 10	5,155	2.05	9,045	70	266	7	5,903	3,740	197	0	197	179	18	1	17	0.2	0.5	41.3
10- 12	7,103	2.06	11,048	53	406	4	6,101	5,101	284	0	284	219	65	3	62	0.6	1.2	46.2
12- 14	8,697	2.05	13,013	69	710	25	6,343	6,512	380	0	380	239	140	6	134	1.0	2.1	50.0
14- 16	8,769	2.05	15,008	30	1,142	166	6,659	7,624	457	0	457	247	210	10	200	1.3	2.6	50.8
16- 18	8,674	2.05	16,988	44	1,316	403	6,860	8,921	554	0	554	260	294	13	281	1.7	3.1	52.5
18- 20	8,612	2.05	18,986	78	1,712	663	6,935	10,241	663	0	663	264	399	18	380	2.0	3.7	53.9
20- 22	8,427	2.05	21,005	49	1,973	934	7,042	11,600	775	0	775	272	503	23	480	2.3	4.1	55.2
22- 24	7,921	2.04	22,990	59	2,231	1,204	7,115	13,007	895	0	895	280	615	28	587	2.6	4.5	56.6
24- 26	7,465	2.04	25,000	81	2,555	1,499	6,945	14,583	1,030	0	1,030	287	743	34	709	2.8	4.9	58.3
26- 28	7,280	2.04	26,991	64	2,832	1,778	7,002	15,918	1,146	0	1,146	284	862	39	823	3.0	5.2	59.0
28- 30	7,196	2.04	28,986	82	3,047	2,053	7,074	17,325	1,269	0	1,269	285	984	45	939	3.2	5.4	59.8
30- 32	7,089	2.03	30,984	54	3,203	2,328	7,213	18,738	1,391	0	1,391	283	1,109	51	1,058	3.4	5.6	60.5
32- 34	7,081	2.03	32,998	54	3,474	2,582	7,103	20,266	1,526	0	1,526	285	1,242	57	1,185	3.6	5.8	61.4
34- 36	7,257	2.03	34,998	68	3,801	2,711	7,284	21,606	1,646	0	1,646	278	1,368	63	1,305	3.7	6.0	61.7
36- 38	7,462	2.03	37,008	80	3,808	2,797	7,264	23,542	1,816	0	1,816	278	1,538	70	1,467	4.0	6.2	63.6
38- 40	7,354	2.03	38,998	70	4,059	2,851	7,441	25,048	1,951	0	1,951	274	1,677	77	1,600	4.1	6.4	64.2
40- 45	18,003	2.02	42,478	106	4,112	2,907	7,593	28,257	2,236	0	2,236	272	1,964	90	1,874	4.4	6.6	66.5
45- 50	16,911	2.02	47,496	89	4,218	2,945	7,944	32,708	2,632	0	2,632	270	2,362	108	2,254	4.7	6.9	68.9
50- 55	16,980	2.02	52,495	96	4,871	2,963	8,537	36,447	2,967	0	2,967	274	2,693	123	2,569	4.9	7.0	69.4
55- 60	16,173	2.02	57,468	116	5,352	2,978	9,031	40,995	3,320	0	3,320	278	3,042	139	2,903	5.1	7.2	70.3
60- 70	27,343	2.02	64,767	145	5,833	2,984	10,023	46,212	3,840	0	3,840	281	3,559	163	3,397	5.2	7.3	71.4
70- 80	19,774	2.02	74,704	168	6,191	2,991	11,127	54,669	4,598	0	4,598	291	4,306	197	4,110	5.5	7.5	73.2
80- 90	13,809	2.01	84,708	200	6,416	2,993	12,248	63,337	5,376	0	5,376	299	5,078	232	4,845	5.7	7.7	74.8
90-100	9,569	2.01	94,718	263	6,532	2,993	13,435	72,089	6,162	0	6,162	305	5,858	268	5,590	5.9	7.8	76.1
100-125	13,524	2.01	110,901	304	7,105	2,993	15,105	86,125	7,425	0	7,425	326	7,099	324	6,775	6.1	7.9	77.7
125-150	6,201	2.01	136,125	411	8,119	2,993	17,170	108,945	9,425	0	9,425	352	9,072	415	8,658	6.4	8.0	79.6
150-200	5,782	2.01	171,233	688	8,747	2,995	20,020	140,232	12,294	0	12,294	399	11,894	544	11,351	6.6	8.1	81.9
200-300	4,111	2.01	240,998	1,349	10,040	2,997	24,219	205,992	18,158	1	18,159	498	17,661	807	16,854	7.0	8.2	85.2
300-500	2,228	2.01	378,295	1,608	11,581	2,994	31,948	333,442	29,682	2	29,684	695	28,989	1,325	27,665	7.3	8.3	88.1
500+	1,802	2.00	1,371,616	7,641	32,661	2,996	99,334	1,244,715	111,697	6	111,703	2,626	109,077	4,985	104,093	7.6	8.4	90.7
NEGATIVE	3,568	2.02	-62,223	1,637	1,943	31	10,384	98	8	0	8	1	6	0	6	-0.0	6.3	-0.2
S 0- 10	15,653	2.05	6,136	98	207	6	5,820	1,992	104	0	104	95	9	0	8	0.1	0.4	32.5
U 10- 20	41,855	2.05	15,150	55	1,081	260	6,597	7,772	474	0	474	247	227	10	217	1.4	2.8	51.3
B 20- 30	38,289	2.04	24,833	67	2,505	1,471	7,036	14,370	1,013	0	1,013	281	732	33	698	2.8	4.9	57.9
T 30- 40	36,243	2.03	35,048	65	3,674	2,657	7,263	21,880	1,670	0	1,670	280	1,390	64	1,327	3.8	6.1	62.4
O 40- 60	68,067	2.02	49,785	102	4,622	2,948	8,258	34,290	2,774	0	2,774	273	2,501	114	2,387	4.8	7.0	68.9
T 60-100	70,495	2.02	75,526	178	6,142	2,989	11,232	55,451	4,669	0	4,669	291	4,378	200	4,178	5.5	7.5	73.4
100+	33,648	2.01	227,034	997	9,597	2,994	23,069	192,513	16,999	1	17,000	512	16,488	753	15,734	6.9	8.2	84.8
TOTAL	307,818	2.03	61,989	220	4,402	2,195	9,964	46,848	3,933	0	3,933	289	3,644	167	3,478	5.6	7.4	75.6

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR JOINT FULL-YEAR FAMILY SIZE THREE RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	411	3.02	-92,806	2,007	1,289	76	11,969	454	39	0	39	12	28	1	26	-0.0	5.8	-0.5
NEG <10	220	3.04	-4,172	105	283	31	9,442	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	272	3.06	994	8	360	10	5,985	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	430	3.06	3,075	15	61	2	5,069	220	11	0	11	11	0	0	0	0.0	0.0	7.2
4- 6	599	3.04	5,080	9	92	5	4,711	1,595	80	0	80	80	0	0	0	0.0	0.0	31.4
6- 8	931	3.03	7,061	18	104	7	4,553	3,312	166	0	166	166	0	0	0	0.0	0.0	46.9
8- 10	1,028	3.04	9,021	5	94	8	4,250	5,100	277	0	277	277	0	0	0	0.0	0.0	56.5
10- 12	1,363	3.05	11,032	8	198	4	4,512	6,766	392	0	392	381	11	0	11	0.1	0.2	61.3
12- 14	1,680	3.04	13,020	25	264	6	4,578	8,505	512	0	512	425	87	4	83	0.6	1.0	65.3
14- 16	1,822	3.05	15,020	33	394	12	4,642	10,201	635	0	635	435	200	9	191	1.3	1.9	67.9
16- 18	1,939	3.04	17,009	6	371	62	4,809	11,958	783	0	783	446	337	15	321	1.9	2.7	70.3
18- 20	1,980	3.05	19,004	95	480	190	5,214	13,402	910	0	911	450	461	21	440	2.3	3.3	70.5
20- 22	2,202	3.04	21,022	12	519	432	5,134	15,155	1,060	0	1,060	458	601	27	574	2.7	3.8	72.1
22- 24	2,185	3.03	23,005	7	576	661	5,227	16,664	1,191	0	1,191	453	739	34	705	3.1	4.2	72.4
24- 26	2,278	3.03	25,000	21	569	911	5,516	18,108	1,318	0	1,318	442	876	40	836	3.3	4.6	72.4
26- 28	2,218	3.03	27,005	139	546	1,173	5,496	19,987	1,483	0	1,483	421	1,062	49	1,013	3.8	5.1	74.0
28- 30	2,446	3.04	29,015	10	514	1,439	5,669	21,458	1,614	0	1,614	418	1,196	55	1,141	3.9	5.3	74.0
30- 32	2,512	3.03	31,002	14	537	1,702	5,801	23,015	1,752	0	1,752	415	1,337	61	1,276	4.1	5.5	74.2
32- 34	2,596	3.03	33,001	10	629	1,972	6,026	24,429	1,879	0	1,879	419	1,460	67	1,393	4.2	5.7	74.0
34- 36	2,732	3.03	35,019	24	681	2,226	6,235	25,962	2,016	0	2,016	422	1,594	73	1,522	4.3	5.9	74.1
36- 38	2,837	3.03	37,006	60	758	2,436	6,395	27,515	2,155	0	2,155	419	1,736	79	1,657	4.5	6.0	74.4
38- 40	2,935	3.02	39,012	69	720	2,630	6,594	29,167	2,304	0	2,304	419	1,885	86	1,799	4.6	6.2	74.8
40- 45	7,372	3.03	42,523	17	797	2,749	7,192	31,867	2,546	0	2,546	423	2,124	97	2,027	4.8	6.4	74.9
45- 50	7,409	3.02	47,482	35	857	2,889	7,628	36,166	2,932	0	2,932	423	2,510	115	2,395	5.0	6.6	76.2
50- 55	7,129	3.02	52,489	24	1,001	2,937	8,311	40,304	3,305	0	3,305	425	2,880	132	2,748	5.2	6.8	76.8
55- 60	6,604	3.02	57,461	23	1,119	2,955	9,076	44,347	3,668	0	3,668	423	3,244	148	3,096	5.4	7.0	77.2
60- 70	11,476	3.02	64,774	27	1,252	2,975	10,081	50,524	4,222	0	4,222	421	3,801	174	3,627	5.6	7.2	78.0
70- 80	8,172	3.01	74,695	33	1,352	2,988	11,401	58,995	4,982	0	4,983	422	4,561	208	4,353	5.8	7.4	79.0
80- 90	5,674	3.01	84,680	51	1,374	2,992	12,572	67,807	5,775	0	5,775	423	5,352	245	5,107	6.0	7.5	80.1
90-100	4,033	3.01	94,637	116	1,486	2,996	13,647	76,629	6,569	0	6,569	440	6,129	280	5,849	6.2	7.6	81.0
100-125	5,403	3.01	110,480	129	1,729	2,996	15,408	90,541	7,821	0	7,821	455	7,366	337	7,029	6.4	7.8	82.0
125-150	2,422	3.01	136,008	129	1,913	2,996	17,294	113,945	9,927	0	9,927	499	9,428	431	8,997	6.6	7.9	83.8
150-200	2,186	3.01	170,754	621	1,993	2,998	20,127	146,257	12,835	0	12,835	546	12,289	562	11,728	6.9	8.0	85.7
200-300	1,480	3.01	241,316	442	2,881	2,997	24,665	211,216	18,681	0	18,681	593	18,088	827	17,262	7.2	8.2	87.5
300-500	699	3.01	375,474	1,019	5,118	2,997	28,657	339,736	30,249	0	30,249	837	29,411	1,344	28,067	7.5	8.3	90.5
500+	438	3.00	1,422,743	6,295	16,640	2,992	77,390	1,332,017	119,553	0	119,553	1,890	117,663	5,377	112,286	7.9	8.4	93.6
NEGATIVE	631	3.03	-61,904	1,344	938	60	11,088	296	26	0	26	8	18	1	17	-0.0	5.8	-0.5
S 0- 10	3,260	3.04	6,283	11	115	7	4,674	2,876	151	0	151	151	0	0	0	0.0	0.0	45.8
U 10- 20	8,784	3.05	15,356	36	353	61	4,776	10,453	668	0	669	430	238	11	227	1.5	2.2	68.1
B 20- 30	11,329	3.03	25,101	37	544	935	5,415	18,347	1,340	0	1,340	438	902	41	860	3.4	4.7	73.1
T 30- 40	13,612	3.03	35,168	37	669	2,212	6,226	26,140	2,032	0	2,032	419	1,613	74	1,540	4.4	5.9	74.3
O 40- 60	28,514	3.02	49,763	25	938	2,880	8,022	37,984	3,096	0	3,096	423	2,673	122	2,550	5.1	6.7	76.3
T 60-100	29,355	3.02	75,486	45	1,335	2,985	11,420	59,809	5,056	0	5,056	424	4,632	212	4,420	5.9	7.4	79.2
100+	12,628	3.01	201,328	514	2,650	2,996	20,555	175,672	15,483	0	15,483	566	14,916	682	14,235	7.1	8.1	87.3
TOTAL	108,113	3.02	65,271	98	1,098	2,302	9,562	52,928	4,453	0	4,453	431	4,022	184	3,838	5.9	7.3	81.1

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR JOINT FULL-YEAR FAMILY SIZE FOUR RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	438	4.02	-90,136	1,724	2,787	87	15,067	186	15	0	15	2	13	1	12	-0.0	6.6	-0.2
NEG <10	211	4.00	-4,199	34	186	17	7,756	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	200	4.08	1,112	23	124	1	5,534	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	340	4.03	3,045	13	45	6	4,916	214	11	0	11	11	0	0	0	0.0	0.0	7.0
4- 6	478	4.04	5,084	21	87	12	4,480	1,718	86	0	86	86	0	0	0	0.0	0.0	33.8
6- 8	720	4.03	7,022	8	84	6	4,869	3,304	166	0	166	166	0	0	0	0.0	0.0	47.1
8- 10	1,032	4.03	9,078	4	87	5	4,270	5,217	285	0	285	285	0	0	0	0.0	0.0	57.5
10- 12	1,301	4.02	10,986	30	112	7	4,417	6,859	398	0	398	398	0	0	0	0.0	0.0	62.4
12- 14	1,494	4.03	13,016	34	211	7	4,195	8,896	537	0	537	526	11	1	11	0.1	0.1	68.3
14- 16	1,746	4.04	15,006	4	221	8	4,530	10,484	655	0	655	586	69	3	66	0.4	0.6	69.9
16- 18	1,929	4.04	17,044	6	221	8	4,999	12,213	804	0	804	594	209	10	200	1.2	1.6	71.7
18- 20	2,097	4.04	18,999	25	241	29	4,859	14,018	958	0	958	608	350	16	334	1.8	2.4	73.8
20- 22	2,189	4.04	21,017	4	340	61	5,142	15,616	1,100	0	1,100	609	491	22	468	2.2	3.0	74.3
22- 24	2,306	4.04	23,002	16	244	120	5,276	17,477	1,260	0	1,260	625	634	29	605	2.6	3.5	76.0
24- 26	2,457	4.04	25,039	10	366	285	5,497	19,022	1,398	0	1,398	618	780	36	744	3.0	3.9	76.0
26- 28	2,525	4.04	27,000	12	337	520	5,409	20,788	1,552	0	1,552	627	926	42	883	3.3	4.2	77.0
28- 30	2,543	4.03	29,035	15	385	727	5,700	22,264	1,683	0	1,683	606	1,078	49	1,028	3.5	4.6	76.7
30- 32	2,725	4.04	31,008	42	337	958	6,201	23,609	1,804	0	1,804	584	1,220	56	1,165	3.8	4.9	76.1
32- 34	2,806	4.03	33,008	20	482	1,204	6,486	24,911	1,922	0	1,922	563	1,358	62	1,296	3.9	5.2	75.5
34- 36	3,090	4.04	35,013	9	453	1,455	6,628	26,517	2,065	0	2,065	559	1,507	69	1,438	4.1	5.4	75.7
36- 38	3,186	4.03	37,009	7	510	1,708	6,801	28,032	2,201	0	2,201	557	1,644	75	1,569	4.2	5.6	75.7
38- 40	3,402	4.03	39,003	34	531	1,937	7,071	29,516	2,334	0	2,334	557	1,778	81	1,696	4.3	5.7	75.7
40- 45	8,488	4.03	42,515	93	614	2,314	7,411	32,289	2,583	0	2,583	561	2,022	92	1,930	4.5	6.0	75.9
45- 50	8,726	4.03	47,510	9	679	2,650	8,254	35,957	2,913	0	2,913	565	2,349	107	2,241	4.7	6.2	75.7
50- 55	8,655	4.03	52,480	28	759	2,826	8,906	40,029	3,280	0	3,280	565	2,714	124	2,590	4.9	6.5	76.3
55- 60	8,153	4.03	57,473	36	789	2,913	9,604	44,232	3,657	0	3,657	567	3,090	141	2,949	5.1	6.7	77.0
60- 70	13,821	4.02	64,795	29	787	2,958	10,624	50,471	4,217	0	4,217	568	3,649	167	3,482	5.4	6.9	77.9
70- 80	10,379	4.02	74,712	51	833	2,980	11,971	59,019	4,984	0	4,984	561	4,423	202	4,221	5.6	7.2	79.0
80- 90	7,377	4.02	84,708	45	925	2,989	13,283	67,556	5,752	0	5,752	561	5,191	237	4,954	5.8	7.3	79.8
90-100	5,134	4.02	94,664	62	1,020	2,990	14,581	76,150	6,526	0	6,526	566	5,960	272	5,687	6.0	7.5	80.4
100-125	7,100	4.02	110,751	106	1,301	2,994	16,188	90,430	7,811	0	7,811	591	7,220	330	6,890	6.2	7.6	81.7
125-150	3,352	4.02	136,137	181	1,465	2,994	18,793	113,125	9,854	0	9,854	644	9,210	421	8,789	6.5	7.8	83.1
150-200	3,201	4.01	171,415	232	1,594	2,996	20,603	146,477	12,855	0	12,855	671	12,185	557	11,628	6.8	7.9	85.5
200-300	2,255	4.01	239,580	732	2,338	2,999	24,322	210,655	18,631	0	18,631	752	17,879	817	17,062	7.1	8.1	87.9
300-500	1,151	4.01	373,990	924	3,233	2,993	30,580	338,108	30,102	0	30,102	910	29,192	1,334	27,858	7.4	8.2	90.4
500+	760	4.00	1,215,748	5,207	13,965	2,993	54,917	1,149,266	103,106	0	103,106	1,965	101,142	4,622	96,519	7.9	8.4	94.5
NEGATIVE	649	4.01	-62,196	1,175	1,942	64	12,690	125	10	0	10	2	9	0	8	-0.0	6.6	-0.2
S 0- 10	2,770	4.04	6,539	10	84	6	4,632	3,125	165	0	165	165	0	0	0	0.0	0.0	47.8
U 10- 20	8,567	4.04	15,485	19	208	13	4,640	10,911	703	0	703	554	149	7	142	0.9	1.3	70.5
B 20- 30	12,020	4.04	25,173	12	336	356	5,415	19,162	1,410	0	1,410	617	793	36	757	3.0	3.9	76.1
T 30- 40	15,209	4.03	35,236	22	467	1,480	6,661	26,688	2,081	0	2,081	563	1,517	69	1,448	4.1	5.4	75.7
O 40- 60	34,022	4.03	49,916	41	709	2,674	8,533	38,061	3,102	0	3,102	565	2,538	116	2,422	4.9	6.4	76.3
T 60-100	36,711	4.02	75,777	43	860	2,975	12,093	59,912	5,065	0	5,065	564	4,501	206	4,295	5.7	7.2	79.1
100+	17,819	4.02	206,860	492	2,181	2,995	21,082	181,141	15,975	0	15,975	715	15,260	697	14,563	7.0	8.0	87.6
TOTAL	127,767	4.03	71,341	103	853	2,196	10,465	58,392	4,941	0	4,941	578	4,362	199	4,163	5.8	7.1	81.8

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR JOINT FULL-YEAR FAMILY SIZE FIVE RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	176	5.02	-88,576	3,321	2,595	50	16,548	599	52	0	52	4	48	2	46	-0.1	7.7	-0.7
NEG <10	111	5.04	-4,738	11	592	94	10,246	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	99	5.07	1,071	31	46	4	5,641	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	157	5.09	2,985	33	244	5	5,561	175	9	0	9	9	0	0	0	0.0	0.0	5.9
4- 6	227	5.05	5,050	3	146	20	4,340	1,761	88	0	88	88	0	0	0	0.0	0.0	34.9
6- 8	329	5.08	7,035	9	52	1	4,909	3,294	165	0	165	165	0	0	0	0.0	0.0	46.8
8- 10	493	5.04	9,070	1	61	13	4,521	5,113	279	0	279	279	0	0	0	0.0	0.0	56.4
10- 12	581	5.05	11,018	8	126	9	4,467	6,988	407	0	407	407	0	0	0	0.0	0.0	63.4
12- 14	693	5.05	13,036	15	74	12	4,552	8,761	529	0	529	529	0	0	0	0.0	0.0	67.2
14- 16	821	5.04	15,002	11	181	12	4,437	10,669	668	0	668	653	15	1	14	0.1	0.1	71.1
16- 18	934	5.05	17,020	8	169	10	4,464	12,510	825	0	825	707	118	5	112	0.7	0.9	73.5
18- 20	1,011	5.05	19,047	1	169	10	4,398	14,509	997	0	997	729	268	12	256	1.3	1.8	76.2
20- 22	1,041	5.03	21,018	30	198	15	4,667	16,214	1,148	0	1,148	727	421	19	401	1.9	2.5	77.1
22- 24	1,094	5.05	23,015	4	194	40	5,476	17,635	1,274	0	1,274	727	547	25	522	2.3	3.0	76.6
24- 26	1,143	5.05	25,011	22	276	71	5,254	19,597	1,448	0	1,448	745	704	32	671	2.7	3.4	78.4
26- 28	1,251	5.04	27,002	10	393	113	5,295	21,266	1,597	0	1,597	747	850	39	811	3.0	3.8	78.8
28- 30	1,314	5.03	29,020	19	243	188	5,935	22,692	1,723	0	1,723	728	994	45	949	3.3	4.2	78.2
30- 32	1,293	5.04	30,969	5	387	378	6,207	24,038	1,844	1	1,844	746	1,099	50	1,048	3.4	4.4	77.6
32- 34	1,347	5.03	32,992	3	448	602	6,535	25,480	1,973	0	1,973	723	1,250	57	1,193	3.6	4.7	77.2
34- 36	1,349	5.06	34,997	6	370	803	6,655	27,200	2,126	0	2,126	735	1,391	64	1,327	3.8	4.9	77.7
36- 38	1,436	5.05	36,976	4	526	1,029	7,062	28,417	2,237	0	2,237	707	1,530	70	1,460	3.9	5.1	76.9
38- 40	1,514	5.04	38,989	16	520	1,266	7,000	30,233	2,399	0	2,399	691	1,708	78	1,630	4.2	5.4	77.5
40- 45	3,796	5.04	42,522	7	490	1,649	7,668	32,735	2,623	0	2,623	693	1,930	88	1,842	4.3	5.6	77.0
45- 50	3,406	5.04	47,509	17	677	2,145	8,656	36,074	2,924	0	2,924	694	2,230	102	2,128	4.5	5.9	75.9
50- 55	3,295	5.04	52,458	10	725	2,500	9,542	39,726	3,252	0	3,252	697	2,555	117	2,438	4.6	6.1	75.7
55- 60	2,943	5.04	57,476	13	709	2,739	10,230	43,825	3,620	0	3,620	699	2,921	134	2,788	4.9	6.4	76.2
60- 70	5,107	5.04	64,762	19	857	2,884	11,188	49,874	4,163	0	4,163	700	3,463	158	3,305	5.1	6.6	77.0
70- 80	3,516	5.03	74,707	35	875	2,955	12,796	58,147	4,906	0	4,906	700	4,206	192	4,014	5.4	6.9	77.8
80- 90	2,451	5.04	84,680	70	1,010	2,977	14,113	66,650	5,671	0	5,671	702	4,969	227	4,742	5.6	7.1	78.7
90-100	1,751	5.03	94,783	41	1,138	2,989	15,602	75,139	6,435	0	6,435	708	5,727	262	5,465	5.8	7.3	79.3
100-125	2,281	5.03	110,987	125	1,129	2,993	17,522	89,468	7,724	0	7,724	748	6,976	319	6,657	6.0	7.4	80.6
125-150	1,145	5.03	136,253	128	1,408	2,996	20,742	111,399	9,698	0	9,698	808	8,890	406	8,484	6.2	7.6	81.8
150-200	1,215	5.02	171,974	205	1,543	2,998	22,850	144,843	12,708	0	12,708	839	11,870	542	11,327	6.6	7.8	84.2
200-300	924	5.02	239,982	456	2,365	3,000	28,026	207,047	18,306	0	18,306	886	17,420	796	16,624	6.9	8.0	86.3
300-500	495	5.02	372,163	608	4,087	2,997	33,012	332,741	29,619	0	29,619	920	28,699	1,312	27,387	7.4	8.2	89.4
500+	361	5.01	1,201,920	4,825	12,889	2,999	78,033	1,112,824	99,826	32	99,858	3,507	96,351	4,403	91,948	7.7	8.3	92.6
NEGATIVE	287	5.03	-56,151	2,041	1,820	67	14,111	367	32	0	32	2	30	1	28	-0.1	7.7	-0.7
S 0- 10	1,305	5.06	6,519	9	94	9	4,797	3,089	163	0	163	163	0	0	0	0.0	0.0	47.4
U 10- 20	4,040	5.05	15,571	8	149	11	4,457	11,199	725	0	725	628	97	4	93	0.6	0.8	71.9
B 20- 30	5,843	5.04	25,254	17	264	91	5,353	19,680	1,456	0	1,456	735	721	33	688	2.7	3.5	77.9
T 30- 40	6,939	5.04	35,138	7	453	833	6,708	27,191	2,126	0	2,126	719	1,407	64	1,343	3.8	4.9	77.4
O 40- 60	13,440	5.04	49,497	11	643	2,222	8,939	37,723	3,072	0	3,072	696	2,376	109	2,268	4.6	6.0	76.2
T 60-100	12,825	5.03	75,394	36	930	2,935	12,790	58,798	4,965	0	4,965	701	4,264	195	4,069	5.4	6.9	78.0
100+	6,421	5.03	227,064	490	2,324	2,996	25,212	197,066	17,408	2	17,410	964	16,446	752	15,694	6.9	8.0	86.8
TOTAL	51,100	5.04	69,214	89	811	1,823	10,806	56,350	4,758	0	4,759	716	4,043	185	3,858	5.6	6.8	81.4

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.



**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR JOINT FULL-YEAR FAMILY SIZE SIX RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	67	6.04	-384,307	0	1,855	142	31,915	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	34	6.00	-3,714	354	353	11	13,743	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	33	6.09	1,064	58	18	4	6,330	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	56	6.04	3,004	0	52	0	4,500	180	9	0	9	9	0	0	0	0.0	0.0	6.0
4- 6	80	6.03	5,057	20	101	1	4,560	1,740	87	0	87	87	0	0	0	0.0	0.0	34.4
6- 8	103	6.05	7,175	0	12	0	4,051	3,747	189	0	189	189	0	0	0	0.0	0.0	52.2
8- 10	190	6.05	9,097	0	20	1	4,102	5,277	289	0	289	289	0	0	0	0.0	0.0	58.0
10- 12	196	6.07	11,085	4	17	10	4,351	7,141	417	0	417	417	0	0	0	0.0	0.0	64.4
12- 14	251	6.04	13,027	0	72	6	4,231	9,011	545	0	545	545	0	0	0	0.0	0.0	69.2
14- 16	303	6.05	15,107	4	69	7	4,186	10,926	687	0	687	685	2	0	2	0.0	0.0	72.3
16- 18	332	6.04	17,024	0	129	8	4,596	12,421	818	0	818	780	39	2	37	0.2	0.3	73.0
18- 20	380	6.06	18,992	6	74	1	7,242	14,579	1,002	0	1,002	835	167	8	159	0.8	1.1	76.8
20- 22	387	6.04	21,018	0	155	6	4,730	16,226	1,148	0	1,148	836	312	14	298	1.4	1.8	77.2
22- 24	399	6.04	22,987	19	315	16	4,978	17,802	1,290	0	1,290	822	468	21	447	1.9	2.5	77.4
24- 26	463	6.03	25,053	2	244	26	5,358	19,491	1,440	0	1,440	847	593	27	566	2.3	2.9	77.8
26- 28	442	6.06	26,984	8	279	43	5,656	21,176	1,590	0	1,590	848	742	34	708	2.6	3.3	78.5
28- 30	464	6.07	28,986	2	278	86	5,914	22,883	1,742	0	1,742	841	901	41	860	3.0	3.8	78.9
30- 32	488	6.06	31,011	69	403	143	6,284	24,359	1,874	0	1,874	841	1,033	47	986	3.2	4.0	78.5
32- 34	516	6.07	33,017	68	466	203	6,446	25,995	2,021	0	2,021	868	1,152	53	1,100	3.3	4.2	78.7
34- 36	489	6.06	35,023	6	431	322	6,613	27,678	2,170	0	2,170	854	1,316	60	1,256	3.6	4.5	79.0
36- 38	517	6.07	36,983	8	543	459	7,312	28,698	2,262	0	2,262	866	1,396	64	1,332	3.6	4.6	77.6
38- 40	460	6.05	38,968	0	628	639	7,508	30,206	2,397	0	2,397	859	1,538	70	1,468	3.8	4.9	77.5
40- 45	1,141	6.06	42,451	5	473	1,035	7,706	33,242	2,668	0	2,668	841	1,827	83	1,743	4.1	5.2	78.3
45- 50	1,121	6.05	47,511	5	728	1,525	8,636	36,648	2,976	0	2,976	829	2,146	98	2,048	4.3	5.6	77.1
50- 55	985	6.05	52,478	3	657	2,018	9,456	40,361	3,309	0	3,309	827	2,483	113	2,369	4.5	5.9	76.9
55- 60	837	6.04	57,451	12	922	2,356	10,760	43,439	3,586	0	3,586	830	2,756	126	2,630	4.6	6.1	75.6
60- 70	1,266	6.04	64,706	23	959	2,665	12,104	49,007	4,086	0	4,086	829	3,256	149	3,107	4.8	6.3	75.7
70- 80	971	6.04	74,766	27	978	2,868	13,629	57,348	4,834	0	4,834	831	4,003	183	3,820	5.1	6.7	76.7
80- 90	649	6.04	84,538	14	880	2,939	15,477	65,257	5,545	0	5,545	849	4,696	215	4,482	5.3	6.9	77.2
90-100	409	6.07	94,860	57	1,242	2,993	17,007	73,676	6,303	0	6,303	832	5,471	250	5,221	5.5	7.1	77.7
100-125	534	6.05	110,908	96	1,403	2,987	19,771	86,844	7,488	0	7,488	948	6,540	299	6,241	5.6	7.2	78.3
125-150	324	6.06	136,382	69	2,248	2,991	22,271	109,029	9,486	0	9,486	1,070	8,416	385	8,031	5.9	7.4	79.9
150-200	303	6.01	170,441	176	1,362	3,000	24,444	141,811	12,435	0	12,435	969	11,466	524	10,942	6.4	7.7	83.2
200-300	251	6.02	241,319	463	2,531	2,971	31,140	205,140	18,135	0	18,135	1,135	17,000	777	16,223	6.7	7.9	85.0
300-500	131	6.03	362,432	577	4,408	2,966	43,175	312,647	27,813	0	27,813	1,098	26,715	1,221	25,494	7.0	8.2	86.3
500+	115	6.01	1,237,088	7,590	16,859	2,999	105,220	1,119,598	100,436	0	100,436	5,612	94,824	4,333	90,491	7.3	8.1	90.5
NEGATIVE	101	6.03	-256,186	119	1,349	98	25,797	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	462	6.05	6,657	8	36	1	4,378	3,329	177	0	177	177	0	0	0	0.0	0.0	50.0
U 10- 20	1,462	6.05	15,656	3	77	6	5,103	11,379	738	0	738	686	52	2	50	0.3	0.4	72.7
B 20- 30	2,155	6.05	25,189	6	256	37	5,356	19,668	1,456	0	1,456	839	616	28	588	2.3	3.0	78.1
T 30- 40	2,470	6.06	34,956	31	493	349	6,826	27,355	2,142	0	2,142	858	1,284	59	1,225	3.5	4.5	78.3
O 40- 60	4,084	6.05	49,332	6	679	1,677	9,009	37,984	3,095	0	3,095	832	2,263	103	2,160	4.4	5.7	77.0
T 60-100	3,295	6.04	75,320	27	984	2,820	13,826	57,728	4,869	0	4,869	834	4,035	184	3,851	5.1	6.7	76.6
100+	1,658	6.03	244,494	719	3,041	2,987	30,611	208,606	18,447	0	18,447	1,339	17,108	782	16,326	6.7	7.8	85.3
TOTAL	15,687	6.05	63,475	90	835	1,406	11,066	52,230	4,389	0	4,389	853	3,537	162	3,375	5.3	6.5	82.3

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.



**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR JOINT FULL-YEAR FAMILY SIZE SEVEN RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	25	7.04	-146,528	133	160	0	25,083	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	12	7.00	-4,158	13	515	0	8,462	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	10	7.10	803	317	40	0	6,950	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	29	7.07	3,084	0	67	0	4,957	224	11	0	11	11	0	0	0	0.0	0.0	7.3
4- 6	24	7.04	5,085	0	38	0	4,261	1,737	87	0	87	87	0	0	0	0.0	0.0	34.2
6- 8	42	7.02	6,925	0	24	0	5,256	3,360	168	0	168	168	0	0	0	0.0	0.0	48.5
8- 10	61	7.02	9,066	0	56	0	5,309	5,064	277	0	277	277	0	0	0	0.0	0.0	55.9
10- 12	64	7.06	11,043	0	13	0	3,896	7,399	432	0	432	432	0	0	0	0.0	0.0	67.0
12- 14	75	7.01	13,095	0	191	3	3,516	9,443	572	0	572	572	0	0	0	0.0	0.0	72.1
14- 16	91	7.08	15,036	0	44	0	4,023	11,006	690	0	690	690	0	0	0	0.0	0.0	73.2
16- 18	123	7.00	17,083	34	164	0	4,843	12,533	830	0	830	823	7	0	7	0.0	0.1	73.4
18- 20	123	7.10	18,981	0	381	2	4,846	14,101	973	0	973	897	75	3	72	0.4	0.5	74.3
20- 22	137	7.10	21,080	0	120	12	4,830	16,321	1,158	0	1,158	925	233	11	222	1.1	1.4	77.4
22- 24	171	7.08	23,119	18	201	6	4,525	18,424	1,339	0	1,339	972	367	17	351	1.5	1.9	79.7
24- 26	148	7.06	25,041	0	74	3	4,320	20,644	1,534	0	1,534	1,008	526	24	502	2.0	2.4	82.4
26- 28	153	7.08	27,051	0	549	19	5,491	21,106	1,586	0	1,586	962	624	29	596	2.2	2.8	78.0
28- 30	158	7.04	29,012	17	75	70	4,846	24,039	1,840	0	1,840	1,000	840	38	801	2.8	3.3	82.9
30- 32	165	7.04	31,006	21	207	110	5,933	24,778	1,907	0	1,907	969	938	43	895	2.9	3.6	79.9
32- 34	163	7.10	32,998	0	620	118	6,071	26,219	2,041	0	2,041	980	1,060	48	1,012	3.1	3.9	79.5
34- 36	135	7.04	34,972	6	450	114	6,203	28,232	2,219	0	2,219	1,031	1,188	54	1,134	3.2	4.0	80.7
36- 38	141	7.04	37,035	0	662	203	6,916	29,276	2,314	0	2,314	1,010	1,304	60	1,245	3.4	4.3	79.0
38- 40	159	7.11	38,976	0	555	431	7,505	30,646	2,439	0	2,439	1,032	1,407	64	1,343	3.4	4.4	78.6
40- 45	357	7.06	42,408	1	583	518	8,170	33,178	2,664	0	2,664	998	1,666	76	1,590	3.7	4.8	78.2
45- 50	282	7.07	47,535	5	937	905	9,156	36,560	2,970	0	2,970	982	1,988	91	1,897	4.0	5.2	76.9
50- 55	287	7.06	52,340	10	723	1,356	10,257	40,014	3,278	0	3,278	968	2,310	106	2,204	4.2	5.5	76.5
55- 60	245	7.09	57,512	15	1,099	1,824	10,966	43,663	3,606	0	3,606	966	2,640	121	2,520	4.4	5.8	75.9
60- 70	366	7.05	64,380	30	1,122	2,275	11,866	49,180	4,101	0	4,101	962	3,139	143	2,995	4.7	6.1	76.4
70- 80	228	7.08	74,252	33	1,439	2,704	14,391	55,752	4,691	0	4,691	960	3,731	170	3,560	4.8	6.4	75.1
80- 90	128	7.08	84,530	3	1,424	2,921	15,731	64,457	5,474	1	5,475	1,037	4,438	203	4,235	5.0	6.6	76.3
90-100	88	7.02	94,064	0	1,073	3,000	18,525	71,465	6,104	0	6,104	1,020	5,084	232	4,852	5.2	6.8	76.0
100-125	146	7.05	110,198	10	1,274	2,986	21,661	84,287	7,258	0	7,258	1,039	6,219	284	5,935	5.4	7.0	76.5
125-150	63	7.02	136,549	79	1,714	3,000	22,892	109,022	9,484	0	9,484	1,325	8,159	373	7,786	5.7	7.1	79.8
150-200	77	7.05	169,212	136	768	3,000	28,023	137,557	12,052	0	12,052	1,241	10,811	494	10,317	6.1	7.5	81.3
200-300	68	7.03	237,555	149	2,366	3,000	29,920	202,418	17,890	0	17,890	1,209	16,680	762	15,918	6.7	7.9	85.2
300-500	24	7.08	366,571	13	2,244	2,998	41,126	320,216	28,491	0	28,491	1,216	27,275	1,247	26,028	7.1	8.1	87.4
500+	23	7.04	1,075,082	655	5,774	3,000	58,700	1,008,263	90,416	0	90,416	3,239	87,177	3,984	83,193	7.7	8.3	93.8
NEGATIVE	37	7.03	-100,354	94	275	0	19,692	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	166	7.04	6,406	19	46	0	5,181	3,001	159	0	159	159	0	0	0	0.0	0.0	46.8
U 10- 20	476	7.05	15,741	9	181	1	4,351	11,469	746	0	746	725	21	1	20	0.1	0.2	72.9
B 20- 30	767	7.07	25,124	7	205	22	4,799	20,169	1,497	0	1,497	974	522	24	499	2.0	2.5	80.3
T 30- 40	763	7.07	34,908	6	495	196	6,520	27,751	2,177	0	2,177	1,003	1,174	54	1,120	3.2	4.0	79.5
O 40- 60	1,171	7.07	49,237	7	811	1,090	9,504	37,862	3,085	0	3,085	980	2,105	96	2,009	4.1	5.3	76.9
T 60-100	810	7.06	73,568	24	1,254	2,577	13,911	55,865	4,701	0	4,702	980	3,722	170	3,552	4.8	6.4	75.9
100+	401	7.04	217,953	106	1,747	2,995	27,766	185,551	16,372	0	16,372	1,288	15,083	689	14,394	6.6	7.8	85.1
TOTAL	4,591	7.06	55,629	20	720	1,031	9,986	45,000	3,741	0	3,741	946	2,796	128	2,668	4.8	5.9	80.9

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR JOINT FULL-YEAR FAMILY SIZE RANGE 8+ RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	13	8.77	-57,259	0	10	0	9,544	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	8	8.88	-4,207	116	0	0	8,285	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	4	9.00	963	0	0	0	5,964	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	7	8.57	3,189	0	0	0	3,000	400	20	0	20	20	0	0	0	0.0	0.0	12.5
4- 6	12	8.75	5,242	0	0	96	3,719	1,934	97	0	97	97	0	0	0	0.0	0.0	36.9
6- 8	22	8.73	7,083	0	4	1	5,238	3,520	176	0	176	176	0	0	0	0.0	0.0	49.7
8- 10	36	8.72	8,978	0	188	0	3,760	5,223	285	0	285	285	0	0	0	0.0	0.0	58.2
10- 12	42	8.43	11,194	0	36	0	3,858	7,408	435	0	435	435	0	0	0	0.0	0.0	66.2
12- 14	53	8.58	13,110	0	11	0	3,854	9,365	568	0	568	568	0	0	0	0.0	0.0	71.4
14- 16	57	8.72	14,934	0	23	2	4,336	10,714	669	0	669	669	0	0	0	0.0	0.0	71.7
16- 18	68	8.43	17,000	0	15	2	3,883	13,100	867	0	867	867	0	0	0	0.0	0.0	77.1
18- 20	92	8.57	19,139	0	210	0	3,992	15,023	1,038	0	1,038	1,030	8	0	8	0.0	0.1	78.5
20- 22	99	8.65	21,046	0	315	21	4,544	16,249	1,155	0	1,155	1,062	93	4	89	0.4	0.5	77.2
22- 24	75	8.60	22,963	0	138	10	4,979	17,835	1,292	0	1,292	1,096	196	9	187	0.8	1.0	77.7
24- 26	86	8.43	25,065	0	64	0	5,466	19,535	1,438	0	1,438	1,108	330	15	315	1.3	1.6	77.9
26- 28	79	8.89	27,010	0	417	3	4,484	22,144	1,673	0	1,673	1,157	516	24	492	1.8	2.2	82.0
28- 30	85	8.72	29,122	0	138	7	4,986	23,992	1,837	0	1,837	1,166	671	31	640	2.2	2.7	82.4
30- 32	116	8.71	30,993	12	479	56	6,279	24,190	1,858	0	1,858	1,134	724	33	691	2.2	2.9	78.1
32- 34	94	8.76	33,037	11	404	57	5,885	26,702	2,085	0	2,085	1,180	905	41	863	2.6	3.2	80.8
34- 36	94	8.93	35,002	0	337	74	5,982	28,609	2,251	0	2,251	1,208	1,043	48	995	2.8	3.5	81.7
36- 38	94	8.74	36,876	0	823	101	6,203	29,854	2,373	0	2,373	1,276	1,097	50	1,047	2.8	3.5	81.0
38- 40	85	8.69	39,030	6	1,128	177	7,648	30,166	2,399	0	2,399	1,190	1,209	55	1,153	3.0	3.8	77.3
40- 45	225	8.70	42,542	0	372	211	8,205	33,754	2,714	0	2,714	1,249	1,464	67	1,397	3.3	4.1	79.3
45- 50	169	8.71	47,409	28	511	510	8,871	37,544	3,055	0	3,055	1,251	1,804	82	1,722	3.6	4.6	79.2
50- 55	131	8.75	52,278	0	568	731	10,829	40,150	3,290	0	3,290	1,234	2,056	94	1,962	3.8	4.9	76.8
55- 60	123	8.67	57,397	4	1,091	1,213	11,252	43,882	3,627	0	3,627	1,167	2,460	112	2,348	4.1	5.4	76.5
60- 70	174	8.83	64,658	0	926	1,563	12,707	49,474	4,129	0	4,129	1,219	2,910	133	2,777	4.3	5.6	76.5
70- 80	120	8.68	74,535	34	1,745	2,113	14,953	55,758	4,691	0	4,691	1,177	3,514	161	3,353	4.5	6.0	74.8
80- 90	96	8.77	84,824	57	1,442	2,478	17,284	63,676	5,403	0	5,403	1,217	4,186	191	3,995	4.7	6.3	75.1
90-100	41	9.00	94,860	15	3,539	2,835	18,367	70,265	6,004	0	6,004	1,199	4,805	220	4,585	4.8	6.5	74.1
100-125	54	8.72	110,446	9	1,002	3,000	22,161	84,293	7,258	0	7,258	1,206	6,052	277	5,776	5.2	6.9	76.3
125-150	38	8.63	136,190	29	974	3,000	25,908	106,337	9,242	0	9,242	1,299	7,943	363	7,580	5.6	7.1	78.1
150-200	35	8.31	171,677	297	6,440	3,000	27,991	134,543	11,785	0	11,785	1,545	10,240	468	9,772	5.7	7.3	78.4
200-300	28	8.64	238,707	1,404	1,533	3,000	36,775	198,803	17,564	0	17,564	1,614	15,950	729	15,221	6.4	7.7	83.3
300-500	5	8.60	385,790	0	1,039	3,000	73,190	308,561	27,443	0	27,443	2,135	25,308	1,156	24,151	6.3	7.8	80.0
500+	3	8.67	7,565,137	4,586	1,250	3,000	229,490	7,335,986	659,911	0	659,911	11,744	648,167	29,621	618,546	8.2	8.4	97.0
NEGATIVE	21	8.81	-37,049	44	6	0	9,064	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	81	8.73	7,014	0	85	14	4,199	3,599	191	0	191	191	0	0	0	0.0	0.0	51.3
U 10- 20	312	8.55	15,811	0	76	1	3,989	11,830	772	0	772	770	2	0	2	0.0	0.0	74.8
B 20- 30	424	8.65	24,931	0	216	9	4,886	19,847	1,470	0	1,470	1,116	354	16	338	1.4	1.7	79.6
T 30- 40	483	8.76	34,730	6	618	90	6,371	27,693	2,174	0	2,174	1,195	979	45	934	2.7	3.4	79.7
O 40- 60	648	8.71	48,599	8	584	584	9,488	37,958	3,093	0	3,093	1,231	1,862	85	1,776	3.7	4.7	78.1
T 60-100	431	8.79	74,773	24	1,517	2,041	14,890	56,365	4,748	0	4,748	1,205	3,543	162	3,381	4.5	6.0	75.4
100+	163	8.60	297,277	399	2,260	3,000	32,178	260,239	23,094	0	23,094	1,593	21,501	983	20,519	6.9	7.9	87.5
TOTAL	2,563	8.70	56,279	33	711	701	9,651	45,682	3,802	0	3,802	1,125	2,677	122	2,555	4.5	5.6	81.2

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR HEAD OF HOUSEHOLD FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	230	529	-17,079	272	113	8	2,139	0	0	0	0	0	0	0	0
NEG <10	278	647	-969	5	61	8	1,695	0	0	0	0	0	0	0	0
0- 2	1,975	4,948	2,426	26	26	4	5,973	8	0	0	0	0	0	0	0
2- 4	4,099	10,207	12,548	29	95	3	11,668	2,009	101	0	101	100	1	0	1
4- 6	5,914	14,936	29,898	42	138	7	16,932	13,714	686	0	686	685	1	0	1
6- 8	7,948	19,917	55,882	50	244	15	22,788	33,411	1,694	0	1,694	1,676	18	1	17
8- 10	9,319	24,292	84,188	111	687	32	27,352	56,934	3,157	0	3,157	3,024	133	6	127
10- 12	9,887	26,219	108,747	24	716	121	29,391	79,063	4,648	0	4,648	4,038	610	28	582
12- 14	10,682	28,534	138,879	59	902	497	32,420	105,730	6,436	0	6,436	4,980	1,456	66	1,390
14- 16	10,150	27,436	152,171	18	1,213	1,221	31,523	118,657	7,510	0	7,510	5,055	2,455	112	2,343
16- 18	9,687	25,787	164,426	37	1,678	2,506	31,134	129,703	8,628	0	8,628	4,985	3,643	166	3,476
18- 20	8,978	23,928	170,415	82	1,626	3,732	29,843	135,583	9,359	0	9,359	4,782	4,577	209	4,368
20- 22	7,842	20,683	164,563	38	1,705	4,916	27,479	130,883	9,287	0	9,287	4,009	5,277	241	5,036
22- 24	6,822	17,838	156,670	23	1,703	5,842	25,408	124,053	8,988	0	8,988	3,205	5,783	264	5,518
24- 26	5,899	15,264	147,356	29	1,718	6,616	23,137	116,080	8,559	0	8,559	2,619	5,940	271	5,668
26- 28	5,347	13,652	144,260	77	1,921	7,521	22,489	112,549	8,416	0	8,416	2,174	6,242	285	5,957
28- 30	4,777	12,052	138,396	82	1,832	7,887	22,003	106,879	8,086	0	8,086	1,814	6,272	287	5,985
30- 32	4,148	10,201	128,557	40	1,727	8,041	20,458	98,484	7,531	0	7,531	1,519	6,012	275	5,737
32- 34	3,766	9,343	124,228	70	2,081	8,046	19,563	94,700	7,315	0	7,315	1,354	5,961	272	5,688
34- 36	3,258	7,895	113,968	50	1,626	7,620	18,018	86,823	6,765	0	6,765	1,138	5,627	257	5,370
36- 38	2,949	7,204	109,074	74	1,568	7,240	16,845	83,533	6,567	0	6,567	1,036	5,531	253	5,278
38- 40	2,551	6,090	99,455	47	1,628	6,570	15,504	75,862	6,006	0	6,006	878	5,128	234	4,894
40- 45	5,089	11,964	215,524	104	4,250	13,920	34,331	163,282	13,057	0	13,057	1,708	11,349	519	10,830
45- 50	3,909	9,193	185,032	74	3,824	11,137	29,864	140,366	11,374	0	11,374	1,298	10,076	460	9,615
50- 55	2,493	5,875	130,465	69	2,599	7,236	21,315	99,442	8,146	0	8,146	846	7,300	334	6,967
55- 60	1,780	4,195	102,093	104	2,060	5,245	16,563	78,439	6,484	0	6,484	617	5,867	268	5,599
60- 70	2,069	4,846	133,213	152	2,951	6,128	21,370	103,016	8,601	0	8,601	697	7,904	361	7,543
70- 80	1,015	2,434	75,698	114	1,447	3,026	11,460	59,878	5,057	1	5,057	347	4,710	215	4,495
80- 90	627	1,481	53,176	59	983	1,871	7,808	42,573	3,626	0	3,626	226	3,400	155	3,245
90-100	405	927	38,318	21	672	1,214	5,544	30,923	2,651	0	2,651	146	2,505	114	2,391
100-125	569	1,356	62,985	147	1,144	1,698	8,724	51,566	4,454	0	4,454	216	4,238	194	4,045
125-150	264	655	35,885	35	481	792	4,360	30,288	2,639	0	2,639	123	2,517	115	2,402
150-200	283	676	48,289	232	1,204	847	5,844	40,643	3,566	0	3,566	117	3,449	158	3,291
200-300	213	486	50,594	231	1,779	639	4,966	43,525	3,848	0	3,848	111	3,737	171	3,567
300-500	95	213	36,481	30	351	285	2,881	32,995	2,938	0	2,938	41	2,897	132	2,764
500+	77	176	108,972	812	926	231	6,093	102,534	9,203	0	9,203	134	9,069	414	8,655
NEGATIVE	508	1,176	-18,048	277	175	16	3,834	0	0	0	0	0	0	0	0
S 0- 10	29,255	74,300	184,942	258	1,190	62	84,713	106,077	5,637	0	5,637	5,485	153	7	146
U 10- 20	49,384	131,904	734,637	220	6,135	8,077	154,310	568,736	36,581	0	36,581	23,839	12,742	582	12,160
B 20- 30	30,687	79,489	751,245	250	8,879	32,781	120,515	590,444	43,336	0	43,336	13,822	29,514	1,349	28,165
T 30- 40	16,672	40,733	575,282	281	8,629	37,517	90,388	439,401	34,184	0	34,184	5,925	28,259	1,291	26,967
O 40- 60	13,271	31,227	633,113	352	12,732	37,538	102,072	481,529	39,061	0	39,061	4,470	34,592	1,581	33,011
T 60-100	4,116	9,688	300,404	347	6,053	12,240	46,183	236,391	19,935	1	19,935	1,416	18,519	846	17,673
100+	1,501	3,562	343,206	1,486	5,885	4,492	32,868	301,550	26,649	0	26,649	742	25,907	1,184	24,723
TOTAL	145,394	372,079	3,504,782	3,470	49,678	132,722	634,883	2,724,128	205,383	1	205,384	55,698	149,685	6,840	142,845

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR HEAD OF HOUSEHOLD FULL-YEAR FAMILY SIZE ONE RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	30	1.00	-49,398	2,611	742	10	9,967	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	40	1.03	-3,047	0	213	0	5,480	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	141	1.04	1,115	12	42	6	3,262	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	269	1.00	3,091	0	38	3	3,058	424	21	0	21	21	0	0	0	0.0	0.0	13.7
4- 6	326	1.01	5,076	13	67	6	3,265	2,109	105	0	105	103	2	0	2	0.0	0.1	41.5
6- 8	476	1.01	7,034	4	73	0	3,492	3,632	184	0	184	148	35	2	34	0.5	0.9	51.6
8- 10	575	1.02	9,028	23	312	27	3,816	5,127	280	0	280	169	111	5	106	1.2	2.1	56.8
10- 12	475	1.01	10,946	14	375	191	3,956	6,607	380	0	380	171	209	10	199	1.8	3.0	60.4
12- 14	505	1.01	12,930	44	477	448	3,781	8,386	501	0	501	183	318	14	303	2.3	3.6	64.9
14- 16	487	1.01	14,980	8	517	692	4,397	9,550	586	0	586	181	405	19	387	2.6	4.0	63.8
16- 18	506	1.01	16,987	42	741	1,003	4,300	11,451	738	0	738	174	565	26	539	3.2	4.7	67.4
18- 20	472	1.00	18,977	30	587	1,249	4,206	13,048	872	0	872	174	699	32	667	3.5	5.1	68.8
20- 22	448	1.00	20,975	20	710	1,516	4,654	14,312	988	0	988	156	831	38	793	3.8	5.5	68.2
22- 24	398	1.01	23,020	20	576	1,813	4,309	16,437	1,166	0	1,166	157	1,008	46	962	4.2	5.9	71.4
24- 26	409	1.01	24,958	7	760	2,089	4,839	17,364	1,249	0	1,249	148	1,101	50	1,051	4.2	6.1	69.6
26- 28	383	1.00	26,994	23	721	2,415	4,694	19,227	1,414	0	1,414	143	1,271	58	1,213	4.5	6.3	71.2
28- 30	393	1.01	29,037	40	865	2,615	4,955	20,702	1,545	0	1,545	145	1,400	64	1,336	4.6	6.5	71.3
30- 32	391	1.00	31,029	51	948	2,745	5,185	22,287	1,688	0	1,688	139	1,549	71	1,478	4.8	6.6	71.8
32- 34	320	1.00	32,947	114	1,195	2,800	5,560	23,529	1,800	0	1,800	138	1,661	76	1,585	4.8	6.7	71.4
34- 36	293	1.01	35,013	6	990	2,840	6,020	25,220	1,950	0	1,950	141	1,809	83	1,726	4.9	6.8	72.0
36- 38	246	1.01	37,022	94	1,212	2,870	6,208	26,852	2,098	0	2,098	142	1,956	89	1,866	5.0	7.0	72.5
38- 40	255	1.00	39,037	34	1,795	2,945	6,322	28,039	2,206	0	2,206	141	2,065	94	1,970	5.0	7.0	71.8
40- 45	503	1.00	42,432	55	2,074	2,963	6,839	30,672	2,444	0	2,444	140	2,304	105	2,199	5.2	7.2	72.3
45- 50	414	1.00	47,461	33	2,193	2,947	7,512	34,872	2,819	0	2,819	144	2,674	122	2,552	5.4	7.3	73.5
50- 55	253	1.01	52,407	122	2,009	2,976	8,307	39,262	3,212	0	3,212	151	3,061	140	2,921	5.6	7.4	74.9
55- 60	182	1.01	57,516	183	2,701	2,957	10,217	42,320	3,492	0	3,492	153	3,340	153	3,187	5.5	7.5	73.6
60- 70	203	1.00	64,206	160	2,763	2,998	10,026	48,622	4,052	0	4,052	147	3,904	178	3,726	5.8	7.7	75.7
70- 80	91	1.00	74,572	138	3,223	2,998	10,309	58,179	4,909	0	4,909	164	4,745	217	4,528	6.1	7.8	78.0
80- 90	60	1.00	85,370	69	2,780	3,000	10,904	68,756	5,860	0	5,860	138	5,722	261	5,461	6.4	7.9	80.5
90-100	50	1.04	94,550	22	2,906	3,000	15,596	73,070	6,252	0	6,252	271	5,981	273	5,708	6.0	7.8	77.3
100-125	57	1.02	109,803	7	3,786	2,947	14,311	88,766	7,661	0	7,661	148	7,513	343	7,170	6.5	8.1	80.8
125-150	21	1.05	134,069	48	4,563	3,000	20,521	106,033	9,215	0	9,215	148	9,067	414	8,653	6.5	8.2	79.1
150-200	30	1.00	170,712	2,394	10,387	3,000	19,616	140,103	12,281	0	12,281	283	11,998	548	11,450	6.7	8.2	82.1
200-300	26	1.00	232,862	110	9,626	3,000	14,889	205,458	18,164	0	18,164	464	17,700	809	16,891	7.3	8.2	88.2
300-500	15	1.00	381,791	98	3,482	3,000	33,002	342,405	30,489	0	30,489	163	30,326	1,386	28,940	7.6	8.5	89.7
500+	15	1.00	1,674,276	8,440	7,389	3,000	177,923	1,494,403	134,168	0	134,168	207	133,962	6,122	127,840	7.6	8.6	89.3
NEGATIVE	70	1.01	-22,912	1,119	440	4	7,403	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	1,787	1.01	6,258	12	141	11	3,471	3,066	161	0	161	116	45	2	43	0.7	1.4	49.0
U 10- 20	2,445	1.01	14,960	28	541	716	4,127	9,806	615	0	615	177	439	20	419	2.8	4.3	65.6
B 20- 30	2,031	1.00	24,873	22	726	2,072	4,689	17,506	1,264	0	1,264	150	1,113	51	1,062	4.3	6.1	70.4
T 30- 40	1,505	1.00	34,549	60	1,195	2,829	5,787	24,843	1,917	0	1,917	140	1,777	81	1,696	4.9	6.8	71.9
O 40- 60	1,352	1.01	47,869	78	2,182	2,960	7,775	35,134	2,844	0	2,844	145	2,699	123	2,575	5.4	7.3	73.4
T 60-100	404	1.01	73,439	124	2,887	2,999	10,909	56,790	4,786	0	4,786	165	4,621	211	4,409	6.0	7.8	77.3
100+	164	1.01	311,531	1,245	6,321	2,982	32,842	270,631	24,029	0	24,029	230	23,799	1,088	22,712	7.3	8.4	86.9
TOTAL	9,758	1.01	30,144	68	1,028	1,633	5,672	22,261	1,738	0	1,738	149	1,589	73	1,517	5.0	6.8	73.8

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR HEAD OF HOUSEHOLD FULL-YEAR FAMILY SIZE TWO RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	131	2.02	-49,820	1,470	467	49	8,395	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	144	2.03	-3,689	6	232	24	5,777	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	1,048	2.02	1,236	19	13	3	2,940	5	0	0	0	0	0	0	0	0.0	0.0	0.4
2- 4	2,211	2.01	3,053	2	26	1	2,868	481	24	0	24	24	0	0	0	0.0	0.0	15.8
4- 6	3,231	2.01	5,041	10	25	1	2,839	2,309	116	0	116	115	0	0	0	0.0	0.0	45.8
6- 8	4,223	2.01	7,012	10	31	2	2,828	4,214	214	0	214	213	0	0	0	0.0	0.0	60.1
8- 10	4,389	2.02	9,020	19	77	2	2,917	6,107	338	0	338	323	15	1	15	0.2	0.2	67.7
10- 12	4,766	2.02	11,008	2	78	4	2,983	8,008	471	0	471	369	102	5	97	0.9	1.2	72.8
12- 14	5,136	2.01	13,000	6	88	50	3,051	9,863	600	0	600	396	204	9	195	1.5	2.0	75.9
14- 16	4,822	2.01	14,994	2	127	171	3,103	11,636	735	0	735	418	317	14	302	2.0	2.6	77.6
16- 18	4,715	2.01	16,989	3	168	382	3,224	13,258	879	0	879	439	440	20	420	2.5	3.2	78.0
18- 20	4,342	2.02	18,975	9	186	623	3,347	14,866	1,022	0	1,022	451	571	26	545	2.9	3.7	78.3
20- 22	3,917	2.01	20,974	2	226	885	3,482	16,435	1,161	0	1,161	406	755	35	720	3.4	4.4	78.4
22- 24	3,448	2.02	22,970	2	228	1,156	3,704	17,916	1,293	0	1,293	329	964	44	920	4.0	5.1	78.0
24- 26	2,982	2.02	24,987	8	269	1,447	3,898	19,408	1,426	0	1,426	312	1,114	51	1,063	4.3	5.5	77.7
26- 28	2,830	2.02	26,988	23	360	1,725	4,217	20,744	1,546	0	1,546	299	1,248	57	1,191	4.4	5.7	76.9
28- 30	2,518	2.02	28,977	24	361	1,964	4,577	22,115	1,669	0	1,669	293	1,376	63	1,313	4.5	5.9	76.3
30- 32	2,230	2.02	30,990	7	408	2,244	4,827	23,546	1,798	0	1,798	291	1,507	69	1,438	4.6	6.1	76.0
32- 34	2,081	2.02	32,993	13	513	2,459	5,112	24,945	1,924	0	1,924	291	1,634	75	1,559	4.7	6.3	75.6
34- 36	1,830	2.02	34,976	25	434	2,617	5,432	26,532	2,065	0	2,065	289	1,776	81	1,695	4.8	6.4	75.9
36- 38	1,663	2.01	36,996	10	513	2,692	5,659	28,154	2,211	0	2,211	286	1,926	88	1,838	5.0	6.5	76.1
38- 40	1,443	2.01	38,981	24	586	2,754	5,982	29,702	2,351	0	2,351	288	2,063	94	1,969	5.1	6.6	76.2
40- 45	2,953	2.01	42,359	20	745	2,870	6,668	32,129	2,569	0	2,569	289	2,281	104	2,177	5.1	6.8	75.8
45- 50	2,217	2.01	47,319	23	910	2,923	7,527	36,006	2,919	0	2,919	288	2,631	120	2,510	5.3	7.0	76.1
50- 55	1,444	2.01	52,290	17	904	2,940	8,552	39,939	3,272	0	3,272	291	2,981	136	2,845	5.4	7.1	76.4
55- 60	1,026	2.01	57,341	36	1,002	2,965	9,001	44,428	3,675	0	3,675	298	3,377	154	3,223	5.6	7.3	77.5
60- 70	1,226	2.01	64,412	74	1,252	2,963	10,061	50,255	4,198	0	4,198	294	3,905	178	3,726	5.8	7.4	78.0
70- 80	589	2.01	74,652	158	1,392	2,985	11,044	59,389	5,017	1	5,018	296	4,722	216	4,507	6.0	7.6	79.6
80- 90	370	2.01	84,574	135	1,455	2,981	12,408	67,865	5,781	0	5,781	314	5,467	250	5,217	6.2	7.7	80.2
90-100	219	2.01	94,764	56	1,165	3,000	12,962	77,693	6,664	0	6,664	337	6,328	289	6,038	6.4	7.8	82.0
100-125	320	2.01	110,656	410	1,760	2,991	14,635	91,680	7,923	0	7,923	365	7,558	345	7,212	6.5	7.9	82.9
125-150	133	2.00	136,272	125	1,879	3,000	15,666	115,852	10,099	0	10,099	366	9,733	445	9,288	6.8	8.0	85.0
150-200	157	2.01	169,890	812	4,270	2,987	20,130	143,427	12,585	0	12,585	348	12,236	559	11,677	6.9	8.1	84.4
200-300	123	2.01	238,223	275	6,662	3,000	23,435	206,047	18,219	0	18,219	424	17,795	813	16,982	7.1	8.2	86.5
300-500	51	2.00	385,593	273	4,422	3,000	33,030	345,414	30,759	0	30,759	273	30,486	1,393	29,093	7.5	8.4	89.6
500+	35	2.03	942,425	7,006	12,490	2,996	64,264	869,682	77,943	0	77,943	2,629	75,315	3,442	71,873	7.6	8.3	92.3
NEGATIVE	275	2.03	-25,664	703	344	36	7,024	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	15,102	2.01	6,194	12	41	2	2,870	3,518	186	0	186	182	5	0	4	0.1	0.1	56.8
U 10- 20	23,781	2.01	14,887	4	127	236	3,136	11,438	734	0	734	414	320	15	305	2.1	2.7	76.8
B 20- 30	15,695	2.01	24,543	11	280	1,376	3,918	19,014	1,391	0	1,391	334	1,058	48	1,009	4.1	5.3	77.5
T 30- 40	9,247	2.01	34,557	15	484	2,527	5,341	26,241	2,040	0	2,040	289	1,751	80	1,671	4.8	6.4	75.9
O 40- 60	7,640	2.01	47,687	23	857	2,911	7,587	36,382	2,952	0	2,952	290	2,662	122	2,540	5.3	7.0	76.3
T 60-100	2,404	2.01	72,789	102	1,310	2,975	10,928	57,703	4,867	0	4,868	301	4,566	209	4,358	6.0	7.6	79.3
100+	819	2.01	197,995	694	3,621	2,994	20,444	171,749	15,131	0	15,131	462	14,669	670	13,998	7.1	8.2	86.7
TOTAL	74,963	2.01	24,635	24	337	1,100	4,425	18,990	1,436	0	1,436	318	1,118	51	1,067	4.3	5.6	77.1

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR HEAD OF HOUSEHOLD FULL-YEAR FAMILY SIZE THREE RETURNS IN OREGON**

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	50	3.02	-161,385	15	540	26	9,720	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	72	3.01	-3,119	51	170	61	7,279	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	554	3.02	1,247	9	5	2	3,071	6	0	0	0	0	0	0	0	0.0	0.0	0.5
2- 4	1,169	3.01	3,062	20	12	1	2,766	515	26	0	26	25	1	0	1	0.0	0.1	16.8
4- 6	1,642	3.02	5,078	2	13	1	2,785	2,371	119	0	119	119	0	0	0	0.0	0.0	46.7
6- 8	2,413	3.01	7,052	2	28	2	2,828	4,269	216	0	216	216	0	0	0	0.0	0.0	60.5
8- 10	3,089	3.01	9,044	4	45	1	2,836	6,239	347	0	347	346	0	0	0	0.0	0.0	69.0
10- 12	3,135	3.01	10,986	1	31	2	2,875	8,107	477	0	477	469	8	0	8	0.1	0.1	73.8
12- 14	3,389	3.02	12,997	1	46	2	2,992	10,046	613	0	613	544	68	3	65	0.5	0.7	77.3
14- 16	3,169	3.02	14,987	1	78	18	3,026	11,892	755	0	755	562	193	9	184	1.2	1.5	79.3
16- 18	2,979	3.02	16,952	1	86	63	3,140	13,691	915	0	915	585	331	15	316	1.9	2.3	80.8
18- 20	2,792	3.02	18,986	9	129	142	3,314	15,432	1,071	0	1,071	612	459	21	438	2.3	2.8	81.3
20- 22	2,300	3.02	20,990	4	135	297	3,432	17,152	1,224	0	1,224	630	593	27	566	2.7	3.3	81.7
22- 24	1,986	3.02	22,949	2	224	508	3,838	18,452	1,342	0	1,342	629	713	33	680	3.0	3.7	80.4
24- 26	1,689	3.02	24,973	1	198	749	3,826	20,216	1,498	0	1,498	598	900	41	859	3.4	4.2	80.9
26- 28	1,420	3.02	26,970	2	339	1,021	4,252	21,375	1,603	0	1,603	506	1,097	50	1,047	3.9	4.9	79.3
28- 30	1,252	3.02	28,961	0	260	1,265	4,669	22,800	1,731	0	1,731	452	1,279	58	1,221	4.2	5.4	78.7
30- 32	1,057	3.03	31,005	3	317	1,506	5,140	24,055	1,842	0	1,842	449	1,393	64	1,329	4.3	5.5	77.6
32- 34	889	3.02	32,980	5	424	1,754	5,290	25,545	1,977	0	1,977	440	1,537	70	1,467	4.4	5.7	77.5
34- 36	813	3.02	34,979	2	502	1,973	5,732	26,802	2,091	0	2,091	441	1,650	75	1,575	4.5	5.9	76.6
36- 38	739	3.03	36,976	43	445	2,203	5,700	28,687	2,259	0	2,259	440	1,820	83	1,736	4.7	6.1	77.6
38- 40	610	3.02	38,975	6	423	2,353	6,333	29,913	2,370	0	2,370	436	1,934	88	1,845	4.7	6.2	76.7
40- 45	1,211	3.03	42,304	13	576	2,578	6,863	32,309	2,584	0	2,584	434	2,150	98	2,052	4.9	6.4	76.4
45- 50	964	3.03	47,340	9	667	2,788	7,910	35,992	2,916	0	2,916	426	2,490	114	2,376	5.0	6.6	76.0
50- 55	579	3.02	52,369	24	895	2,878	8,812	39,808	3,259	0	3,259	437	2,822	129	2,693	5.1	6.8	76.0
55- 60	413	3.02	57,370	77	1,015	2,921	9,815	43,696	3,608	0	3,608	442	3,166	145	3,021	5.3	6.9	76.2
60- 70	471	3.01	64,387	38	1,331	2,966	10,703	49,449	4,126	0	4,126	424	3,702	169	3,533	5.5	7.1	76.8
70- 80	241	3.01	74,339	36	1,074	2,970	12,197	58,134	4,905	0	4,905	410	4,495	205	4,290	5.8	7.4	78.2
80- 90	137	3.04	84,937	27	1,362	2,978	12,807	67,817	5,776	0	5,776	468	5,307	243	5,065	6.0	7.5	79.8
90-100	116	3.02	94,363	70	1,950	2,994	14,701	74,911	6,420	0	6,420	409	6,011	275	5,736	6.1	7.7	79.4
100-125	142	3.03	111,285	55	1,829	2,978	16,704	89,829	7,757	0	7,757	427	7,330	335	6,995	6.3	7.8	80.7
125-150	89	3.04	135,444	199	1,211	3,000	16,539	114,893	10,012	0	10,012	543	9,469	433	9,037	6.7	7.9	84.8
150-200	72	3.01	170,405	432	2,445	3,000	21,333	144,060	12,637	0	12,637	508	12,130	554	11,575	6.8	8.0	84.5
200-300	51	3.04	239,290	3,020	8,478	3,000	26,268	204,565	18,083	0	18,083	763	17,320	792	16,528	6.9	8.1	85.5
300-500	21	3.00	376,440	622	1,556	3,000	23,708	348,797	31,064	0	31,064	430	30,634	1,400	29,234	7.8	8.4	92.7
500+	20	3.00	2,173,296	20,058	17,182	3,000	49,336	2,123,836	190,817	0	190,817	642	190,175	8,691	181,484	8.4	8.5	97.7
NEGATIVE	122	3.02	-67,982	36	322	47	8,279	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	8,867	3.01	6,492	5	27	1	2,830	3,843	205	0	205	205	0	0	0	0.0	0.0	59.2
U 10- 20	15,464	3.02	14,840	2	72	42	3,062	11,706	755	0	755	553	203	9	194	1.3	1.7	78.9
B 20- 30	8,647	3.02	24,354	2	219	693	3,916	19,560	1,440	0	1,440	577	863	39	823	3.4	4.2	80.3
T 30- 40	4,108	3.02	34,477	11	415	1,903	5,568	26,624	2,074	0	2,074	442	1,632	75	1,558	4.5	5.9	77.2
O 40- 60	3,167	3.02	47,642	22	720	2,742	7,923	36,286	2,942	0	2,942	433	2,509	115	2,394	5.0	6.6	76.2
T 60-100	965	3.02	73,393	40	1,345	2,972	11,855	57,286	4,831	0	4,831	425	4,405	201	4,204	5.7	7.3	78.1
100+	395	3.03	262,535	1,582	3,423	2,992	20,770	236,931	20,996	0	20,996	522	20,474	936	19,538	7.4	8.2	90.2
TOTAL	41,735	3.02	22,916	21	238	652	4,191	18,148	1,360	0	1,360	459	901	41	859	3.8	4.7	79.2

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR HEAD OF HOUSEHOLD FULL-YEAR FAMILY SIZE FOUR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	14	4.07	-50,056	36	133	0	8,513	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	16	4.06	-3,773	0	352	19	5,436	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	178	4.06	1,250	0	0	0	3,069	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	324	4.02	3,079	7	43	0	2,853	510	25	0	25	25	0	0	0	0.0	0.0	16.6
4- 6	515	4.03	5,050	4	27	1	3,070	2,318	116	0	116	116	0	0	0	0.0	0.0	45.9
6- 8	605	4.02	7,053	0	6	1	2,858	4,255	216	0	216	216	0	0	0	0.0	0.0	60.3
8- 10	913	4.02	9,051	5	15	2	2,870	6,221	346	0	346	346	0	0	0	0.0	0.0	68.7
10- 12	1,062	4.01	10,991	4	54	2	2,850	8,122	478	0	478	478	1	0	1	0.0	0.0	73.9
12- 14	1,067	4.01	13,020	1	47	4	2,905	10,083	615	0	615	601	15	1	14	0.1	0.1	77.4
14- 16	1,061	4.03	15,001	0	65	4	2,931	12,063	768	0	768	667	101	5	96	0.6	0.8	80.4
16- 18	975	4.02	16,975	0	167	8	3,009	13,825	928	0	928	684	244	11	233	1.4	1.7	81.4
18- 20	913	4.02	18,988	2	139	42	2,978	15,845	1,105	0	1,105	708	398	18	379	2.0	2.4	83.4
20- 22	781	4.01	20,988	3	186	98	3,371	17,382	1,246	0	1,246	718	528	24	504	2.4	2.9	82.8
22- 24	688	4.03	22,977	2	210	159	3,396	19,237	1,410	0	1,410	720	691	32	659	2.9	3.4	83.7
24- 26	558	4.03	24,985	1	192	276	3,887	20,647	1,538	0	1,538	711	826	38	789	3.2	3.8	82.6
26- 28	469	4.03	26,942	0	273	473	3,937	22,277	1,684	0	1,684	722	963	44	919	3.4	4.1	82.7
28- 30	420	4.04	28,926	11	350	671	4,628	23,313	1,777	0	1,777	679	1,098	50	1,048	3.6	4.5	80.6
30- 32	334	4.04	30,919	7	206	940	4,970	24,809	1,909	0	1,909	646	1,263	58	1,205	3.9	4.9	80.2
32- 34	330	4.04	33,011	5	459	1,135	5,393	26,057	2,024	0	2,024	586	1,438	66	1,372	4.2	5.3	78.9
34- 36	231	4.06	34,965	0	471	1,426	5,296	27,789	2,179	0	2,179	574	1,605	73	1,531	4.4	5.5	79.5
36- 38	198	4.03	36,919	0	306	1,650	5,942	29,021	2,290	0	2,290	569	1,721	79	1,642	4.4	5.7	78.6
38- 40	168	4.03	38,980	2	212	1,889	5,557	31,323	2,495	0	2,495	587	1,908	87	1,821	4.7	5.8	80.4
40- 45	304	4.03	42,335	3	622	2,114	7,177	32,441	2,597	0	2,597	563	2,033	93	1,941	4.6	6.0	76.6
45- 50	228	4.03	47,298	0	547	2,552	7,907	36,293	2,943	0	2,943	550	2,393	109	2,284	4.8	6.3	76.7
50- 55	149	4.03	52,424	0	877	2,844	7,483	41,220	3,386	0	3,386	553	2,834	130	2,704	5.2	6.6	78.6
55- 60	115	4.02	57,167	24	635	2,923	9,060	44,574	3,687	0	3,687	597	3,090	141	2,949	5.2	6.6	78.0
60- 70	119	4.04	64,470	86	1,502	2,906	12,514	47,854	3,986	0	3,986	583	3,403	156	3,247	5.0	6.8	74.2
70- 80	56	4.04	74,969	0	976	3,000	10,352	60,640	5,130	0	5,130	546	4,584	210	4,375	5.8	7.2	80.9
80- 90	47	4.02	85,211	28	1,806	3,000	13,828	66,606	5,667	0	5,667	601	5,066	232	4,835	5.7	7.3	78.2
90-100	16	4.00	95,232	0	2,007	3,000	10,175	80,051	6,877	0	6,877	528	6,349	290	6,059	6.4	7.6	84.1
100-125	34	4.00	109,129	217	2,489	3,000	14,886	88,972	7,679	0	7,679	534	7,146	327	6,819	6.2	7.7	81.5
125-150	15	4.07	136,921	0	1,084	3,000	15,955	116,882	10,191	0	10,191	1,203	8,988	411	8,577	6.3	7.3	85.4
150-200	16	4.00	172,694	81	2,267	3,000	25,351	142,158	12,466	0	12,466	667	11,799	539	11,260	6.5	7.9	82.3
200-300	9	4.00	240,517	4,398	30,797	3,000	34,380	177,365	15,671	0	15,671	495	15,176	694	14,483	6.0	8.2	73.7
300-500	7	4.00	406,846	21	293	3,000	27,376	376,198	33,530	0	33,530	2,207	31,323	1,431	29,892	7.3	7.9	92.5
500+	6	4.00	802,534	4,819	800	3,000	16,687	786,865	70,490	0	70,490	4,184	66,306	3,030	63,276	7.9	8.0	98.0
NEGATIVE	30	4.07	-25,372	17	250	10	6,872	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	2,535	4.02	6,450	3	18	1	2,920	3,792	203	0	203	203	0	0	0	0.0	0.0	58.8
U 10- 20	5,078	4.02	14,842	2	92	11	2,932	11,841	767	0	767	624	143	7	136	0.9	1.1	79.8
B 20- 30	2,916	4.03	24,323	3	230	289	3,748	20,086	1,488	0	1,488	712	776	35	740	3.0	3.7	82.6
T 30- 40	1,261	4.04	34,224	3	337	1,318	5,371	27,211	2,126	0	2,126	597	1,529	70	1,459	4.3	5.4	79.5
O 40- 60	796	4.03	47,788	5	650	2,493	7,715	36,940	3,001	0	3,001	562	2,439	111	2,327	4.9	6.3	77.3
T 60-100	238	4.03	73,104	49	1,472	2,953	12,107	56,730	4,782	0	4,782	574	4,207	192	4,015	5.5	7.1	77.6
100+	87	4.01	210,978	889	4,841	3,000	20,140	183,950	16,231	0	16,231	1,056	15,175	694	14,482	6.9	7.9	87.2
TOTAL	12,941	4.02	21,546	9	225	426	3,939	17,119	1,265	0	1,265	555	709	32	677	3.1	4.0	79.5

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.



**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR HEAD OF HOUSEHOLD FULL-YEAR FAMILY SIZE RANGE 5+ RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	5	5.20	-60,037	0	196	0	27,011	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	6	5.33	-5,170	0	278	0	5,501	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	53	5.43	1,143	0	71	0	3,440	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	125	5.32	3,083	0	0	0	2,758	507	25	0	25	25	0	0	0	0.0	0.0	16.5
4- 6	199	5.40	5,091	0	4	2	2,698	2,399	120	0	120	120	0	0	0	0.0	0.0	47.1
6- 8	230	5.43	7,099	0	26	0	2,730	4,376	223	0	223	223	0	0	0	0.0	0.0	61.6
8- 10	351	5.38	9,076	0	49	1	2,757	6,315	351	0	351	351	0	0	0	0.0	0.0	69.6
10- 12	449	5.40	11,072	0	31	1	2,793	8,273	488	0	488	488	0	0	0	0.0	0.0	74.7
12- 14	584	5.44	13,064	0	10	1	2,742	10,312	630	0	630	629	1	0	1	0.0	0.0	78.9
14- 16	611	5.57	14,998	0	54	0	2,818	12,137	773	0	773	752	21	1	20	0.1	0.2	80.9
16- 18	512	5.63	16,950	0	179	1	2,870	13,923	935	0	935	818	117	5	112	0.7	0.8	82.1
18- 20	459	5.68	19,011	0	115	4	2,950	15,956	1,115	0	1,115	846	269	12	257	1.4	1.6	83.9
20- 22	396	5.76	21,067	19	114	25	3,101	17,854	1,286	0	1,286	855	431	20	412	2.0	2.3	84.7
22- 24	302	5.70	22,919	6	332	50	3,192	19,386	1,427	0	1,427	872	555	25	530	2.3	2.7	84.6
24- 26	261	5.72	24,969	1	632	106	3,463	20,829	1,560	0	1,560	847	713	33	680	2.7	3.3	83.4
26- 28	245	5.65	26,987	0	77	167	3,562	23,181	1,763	0	1,763	885	878	40	838	3.1	3.6	85.9
28- 30	194	5.69	28,929	0	566	242	3,825	24,330	1,871	0	1,871	873	998	46	953	3.3	3.9	84.1
30- 32	136	5.57	31,021	0	313	419	4,215	26,099	2,028	0	2,028	922	1,105	50	1,055	3.4	4.0	84.1
32- 34	146	5.56	32,959	0	701	678	4,536	27,068	2,116	0	2,116	828	1,288	59	1,229	3.7	4.5	82.1
34- 36	91	5.67	35,034	10	261	721	4,729	29,334	2,316	0	2,316	839	1,477	68	1,410	4.0	4.8	83.7
36- 38	103	5.59	36,959	23	260	983	5,038	30,701	2,439	0	2,439	865	1,574	72	1,502	4.1	4.9	83.1
38- 40	75	5.55	39,038	0	411	1,219	6,177	31,231	2,488	0	2,488	824	1,665	76	1,589	4.1	5.1	80.0
40- 45	118	5.41	42,329	0	1,013	1,613	5,994	33,804	2,722	0	2,722	752	1,971	90	1,880	4.4	5.6	79.9
45- 50	85	5.66	47,185	1	1,533	1,939	7,467	36,380	2,957	0	2,957	751	2,207	101	2,106	4.5	5.8	77.1
50- 55	68	5.41	52,453	0	2,003	2,169	9,514	38,921	3,188	0	3,188	768	2,420	111	2,309	4.4	5.9	74.2
55- 60	44	5.43	57,394	4	1,103	2,786	8,474	45,034	3,728	0	3,728	735	2,993	137	2,857	5.0	6.3	78.5
60- 70	50	5.52	64,223	0	982	2,873	9,393	50,976	4,262	0	4,262	745	3,517	161	3,356	5.2	6.6	79.4
70- 80	38	5.53	74,414	0	535	2,929	13,113	57,837	4,878	0	4,878	757	4,121	188	3,932	5.3	6.8	77.7
80- 90	13	5.54	86,150	0	502	3,000	12,191	70,458	6,014	0	6,014	731	5,283	241	5,042	5.9	7.2	81.8
90-100	4	5.00	91,718	0	3,222	3,000	14,327	71,170	6,077	0	6,077	660	5,417	248	5,170	5.6	7.3	77.6
100-125	16	5.56	112,709	0	1,284	3,000	21,687	86,738	7,478	0	7,478	747	6,731	308	6,423	5.7	7.4	77.0
125-150	6	5.83	139,468	1	1,824	3,000	22,344	112,301	9,779	0	9,779	770	9,009	412	8,598	6.2	7.7	80.5
150-200	8	6.25	182,815	0	1,216	3,000	19,157	159,443	14,022	0	14,022	825	13,197	603	12,594	6.9	7.9	87.2
200-300	4	5.50	217,345	90	21	3,000	11,890	202,525	17,899	0	17,899	778	17,122	783	16,339	7.5	8.1	93.2
300-500	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
500+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEGATIVE	11	5.27	-30,110	0	241	0	15,279	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	958	5.39	6,553	0	29	1	2,776	3,929	210	0	210	210	0	0	0	0.0	0.0	60.0
U 10- 20	2,615	5.54	14,978	0	75	1	2,830	12,086	784	0	784	709	75	3	72	0.5	0.6	80.7
B 20- 30	1,398	5.71	24,324	7	314	101	3,369	20,572	1,533	0	1,533	865	668	31	637	2.6	3.1	84.6
T 30- 40	551	5.58	34,398	6	411	752	4,806	28,449	2,238	0	2,238	859	1,379	63	1,316	3.8	4.6	82.7
O 40- 60	315	5.48	47,929	1	1,379	1,985	7,498	37,172	3,027	0	3,027	753	2,274	104	2,170	4.5	5.8	77.6
T 60-100	105	5.50	71,674	0	846	2,914	11,273	56,641	4,771	0	4,771	745	4,026	184	3,842	5.4	6.8	79.0
100+	36	5.75	219,454	322	3,034	3,000	21,714	192,028	16,954	0	16,954	771	16,184	740	15,444	7.0	8.0	87.5
TOTAL	5,989	5.56	21,472	4	255	267	3,659	17,427	1,284	0	1,284	681	603	28	576	2.7	3.3	81.2

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.



**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR SEPARATE FULL-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	132	190	-10,651	161	143	2	1,275	13	1	0	1	0	1	0	1
NEG <10	154	178	-577	1	15	2	583	0	0	0	0	0	0	0	0
0- 2	556	625	562	25	151	3	1,041	54	3	0	3	2	1	0	1
2- 4	802	930	2,441	6	73	3	1,519	1,105	55	0	55	50	5	0	5
4- 6	966	1,141	4,823	4	214	10	1,907	3,029	171	0	171	121	50	2	48
6- 8	1,083	1,348	7,576	9	233	80	2,179	5,295	326	0	326	159	167	8	159
8- 10	1,107	1,445	9,960	2	211	274	2,381	7,257	486	0	486	182	304	14	290
10- 12	1,154	1,578	12,695	23	328	524	2,559	9,518	680	0	680	207	473	22	452
12- 14	1,177	1,636	15,325	8	659	821	2,933	11,361	844	0	844	212	632	29	604
14- 16	1,201	1,647	18,023	16	530	1,123	2,871	13,664	1,043	0	1,043	224	819	37	781
16- 18	1,174	1,615	19,954	10	606	1,307	3,068	15,131	1,179	0	1,179	219	960	44	916
18- 20	1,117	1,539	21,248	50	612	1,333	3,235	16,525	1,312	0	1,312	210	1,101	50	1,051
20- 22	1,081	1,529	22,691	5	601	1,379	2,828	18,006	1,449	0	1,449	211	1,238	57	1,182
22- 24	1,097	1,555	25,226	25	749	1,454	3,397	19,804	1,609	0	1,609	206	1,404	64	1,339
24- 26	972	1,405	24,280	71	679	1,300	3,419	19,062	1,562	0	1,562	186	1,375	63	1,313
26- 28	940	1,350	25,359	34	1,043	1,287	3,208	19,920	1,644	0	1,644	183	1,461	67	1,395
28- 30	818	1,182	23,699	47	867	1,154	3,109	18,671	1,550	0	1,550	157	1,393	64	1,329
30- 32	729	1,109	22,559	15	490	1,020	3,137	17,947	1,499	0	1,499	148	1,351	62	1,289
32- 34	654	961	21,575	56	645	940	3,198	16,878	1,415	0	1,415	129	1,286	59	1,227
34- 36	549	772	19,195	7	749	794	2,988	14,799	1,245	0	1,245	104	1,141	52	1,089
36- 38	466	699	17,235	48	534	672	2,398	13,745	1,163	0	1,163	94	1,068	49	1,020
38- 40	454	647	17,695	58	597	658	2,522	13,981	1,185	0	1,185	87	1,099	50	1,048
40- 45	834	1,218	35,298	60	1,364	1,215	5,606	27,214	2,316	0	2,316	165	2,151	98	2,052
45- 50	615	870	29,129	82	1,107	915	4,646	22,551	1,931	0	1,931	127	1,804	82	1,722
50- 55	456	627	23,877	30	1,115	675	3,505	18,620	1,602	0	1,602	85	1,518	69	1,448
55- 60	296	395	16,952	60	799	438	2,698	13,108	1,132	0	1,132	59	1,072	49	1,023
60- 70	374	507	24,055	103	1,653	557	3,970	18,072	1,566	0	1,566	73	1,494	68	1,426
70- 80	235	344	17,506	35	916	352	2,639	13,671	1,192	0	1,192	51	1,141	52	1,089
80- 90	137	190	11,578	29	503	204	1,614	9,306	815	0	815	33	782	36	747
90-100	96	125	9,081	18	507	141	1,519	7,002	615	0	615	18	597	27	570
100-125	128	171	14,160	53	583	191	1,554	11,885	1,048	0	1,048	29	1,020	47	973
125-150	64	90	8,842	23	297	95	1,460	7,176	635	0	635	27	608	28	580
150-200	81	115	14,039	68	519	120	1,640	11,918	1,059	0	1,059	50	1,010	46	963
200-300	57	74	13,408	22	390	86	1,584	11,371	1,014	0	1,014	22	992	45	947
300-500	39	53	14,317	95	454	58	930	12,969	1,161	0	1,161	25	1,136	52	1,084
500+	28	32	50,217	759	1,217	42	8,206	41,510	3,731	0	3,731	34	3,697	169	3,528
NEGATIVE	286	368	-11,228	162	159	4	1,858	13	1	0	1	0	1	0	1
S 0- 10	4,514	5,489	25,362	44	883	370	9,028	16,741	1,042	0	1,042	514	527	24	503
U 10- 20	5,823	8,015	87,245	107	2,736	5,107	14,666	66,199	5,058	0	5,058	1,072	3,986	182	3,804
B 20- 30	4,908	7,021	121,254	182	3,938	6,573	15,962	95,463	7,815	0	7,815	943	6,872	314	6,558
T 30- 40	2,852	4,188	98,259	184	3,015	4,084	14,242	77,348	6,506	0	6,506	561	5,945	272	5,673
O 40- 60	2,201	3,110	105,255	232	4,386	3,243	16,455	81,493	6,981	0	6,981	436	6,545	299	6,246
T 60-100	842	1,166	62,219	185	3,578	1,255	9,743	48,052	4,188	0	4,188	174	4,014	183	3,831
100+	397	535	114,983	1,020	3,461	591	15,374	96,829	8,649	0	8,649	187	8,462	387	8,075
TOTAL	21,823	29,892	603,350	2,116	22,155	21,227	97,328	482,137	40,240	0	40,240	3,888	36,351	1,661	34,690

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR SEPARATE FULL-YEAR FAMILY SIZE ONE RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	99	1.00	-48,995	27	701	21	7,111	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	133	1.01	-3,715	6	94	17	3,627	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	424	1.01	999	53	354	2	1,870	92	5	0	5	4	2	0	2	0.2	1.9	9.2
2- 4	617	1.01	3,047	8	108	2	1,918	1,355	68	0	68	68	0	0	0	0.0	0.0	44.5
4- 6	785	1.01	4,987	3	255	6	2,024	3,098	175	0	175	120	55	2	52	1.0	1.7	62.1
6- 8	862	1.01	6,995	10	261	80	2,067	4,804	295	0	295	123	172	8	164	2.3	3.4	68.7
8- 10	867	1.01	8,992	2	210	304	2,242	6,407	427	0	427	128	299	14	285	3.2	4.5	71.3
10- 12	873	1.00	10,999	12	343	576	2,289	8,030	571	0	571	129	442	20	422	3.8	5.3	73.0
12- 14	896	1.01	13,013	8	630	854	2,432	9,430	698	0	698	127	570	26	544	4.2	5.8	72.5
14- 16	908	1.00	15,038	18	493	1,109	2,502	11,105	845	0	845	133	712	33	680	4.5	6.1	73.9
16- 18	883	1.00	16,995	9	576	1,304	2,639	12,646	984	0	984	133	851	39	812	4.8	6.4	74.4
18- 20	822	1.00	19,030	60	711	1,344	2,979	14,544	1,153	0	1,153	133	1,019	47	973	5.1	6.7	76.4
20- 22	799	1.01	20,993	6	659	1,397	2,617	16,472	1,325	0	1,325	133	1,192	54	1,138	5.4	6.9	78.5
22- 24	798	1.01	22,995	32	837	1,424	2,963	17,973	1,461	0	1,461	130	1,330	61	1,269	5.5	7.1	78.2
24- 26	708	1.01	24,947	99	783	1,420	3,395	19,588	1,605	0	1,605	133	1,471	67	1,404	5.6	7.2	78.5
26- 28	694	1.00	26,979	49	1,331	1,431	3,331	21,019	1,734	0	1,734	137	1,597	73	1,524	5.7	7.3	77.9
28- 30	594	1.00	28,953	77	1,300	1,457	3,717	22,622	1,877	0	1,877	131	1,746	80	1,666	5.8	7.4	78.1
30- 32	506	1.01	30,937	26	729	1,438	4,334	24,483	2,044	0	2,044	136	1,907	87	1,820	5.9	7.4	79.1
32- 34	472	1.01	32,962	118	1,270	1,471	4,748	25,641	2,148	0	2,148	135	2,013	92	1,921	5.8	7.5	77.8
34- 36	404	1.00	34,979	16	1,759	1,463	5,332	26,757	2,250	0	2,250	135	2,115	97	2,018	5.8	7.5	76.5
36- 38	334	1.00	36,955	142	1,409	1,463	4,671	29,644	2,508	0	2,508	133	2,375	109	2,267	6.1	7.6	80.2
38- 40	328	1.01	38,967	167	1,714	1,465	5,261	30,706	2,604	0	2,604	137	2,467	113	2,354	6.0	7.7	78.8
40- 45	613	1.00	42,305	93	2,066	1,463	6,378	32,561	2,771	0	2,771	138	2,633	120	2,513	5.9	7.7	77.0
45- 50	458	1.01	47,381	158	1,976	1,488	7,167	36,918	3,162	0	3,162	156	3,005	137	2,868	6.1	7.8	77.9
50- 55	351	1.00	52,313	80	2,648	1,500	7,146	41,100	3,537	0	3,537	141	3,397	155	3,242	6.2	7.9	78.6
55- 60	233	1.01	57,214	59	3,044	1,478	8,880	43,918	3,791	0	3,791	165	3,626	166	3,460	6.0	7.9	76.8
60- 70	288	1.01	64,350	318	5,140	1,491	10,571	47,780	4,140	0	4,140	151	3,989	182	3,807	5.9	8.0	74.3
70- 80	168	1.02	74,368	191	4,695	1,500	10,764	57,824	5,042	0	5,042	169	4,872	223	4,650	6.3	8.0	77.8
80- 90	101	1.02	84,602	280	4,800	1,487	11,713	67,088	5,876	0	5,876	161	5,715	261	5,454	6.4	8.1	79.3
90-100	78	1.01	94,428	221	5,158	1,462	16,614	72,296	6,343	0	6,343	150	6,193	283	5,910	6.3	8.2	76.6
100-125	99	1.00	110,227	502	5,580	1,485	12,285	91,379	8,059	0	8,059	186	7,873	360	7,513	6.8	8.2	82.9
125-150	48	1.00	138,983	397	5,781	1,469	21,748	113,776	10,077	0	10,077	419	9,659	441	9,217	6.6	8.1	81.9
150-200	61	1.02	174,008	1,101	7,809	1,500	15,651	150,149	13,347	0	13,347	678	12,670	579	12,091	6.9	8.1	86.3
200-300	48	1.00	234,176	460	7,970	1,500	27,418	197,747	17,631	0	17,631	385	17,247	788	16,459	7.0	8.3	84.4
300-500	32	1.00	373,508	2,962	13,544	1,500	23,947	337,479	30,207	0	30,207	541	29,667	1,356	28,311	7.6	8.4	90.4
500+	26	1.00	1,821,005	8,759	46,592	1,500	288,101	1,493,572	134,255	0	134,255	1,283	132,973	6,077	126,896	7.0	8.5	82.0
NEGATIVE	232	1.00	-23,037	15	353	19	5,114	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	3,555	1.01	5,638	11	232	96	2,051	3,658	227	0	227	100	127	6	121	2.1	3.3	64.9
U 10- 20	4,382	1.00	14,962	21	549	1,034	2,562	11,105	846	0	846	131	715	33	682	4.6	6.1	74.2
B 20- 30	3,593	1.01	24,689	50	959	1,424	3,167	19,314	1,581	0	1,581	133	1,448	66	1,382	5.6	7.2	78.2
T 30- 40	2,044	1.01	34,476	87	1,327	1,459	4,831	27,042	2,274	0	2,274	135	2,139	98	2,041	5.9	7.5	78.4
O 40- 60	1,655	1.00	47,932	104	2,302	1,480	7,112	37,176	3,185	0	3,185	148	3,038	139	2,899	6.0	7.8	77.6
T 60-100	635	1.02	73,916	267	4,970	1,489	11,546	56,520	4,925	0	4,925	157	4,768	218	4,550	6.2	8.1	76.5
100+	314	1.00	314,449	1,530	10,617	1,490	40,726	263,665	23,565	0	23,565	474	23,090	1,055	22,035	7.0	8.4	83.8
TOTAL	16,410	1.01	28,302	80	1,205	1,026	4,439	22,337	1,867	0	1,867	133	1,735	79	1,655	5.8	7.4	78.9

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR SEPARATE FULL-YEAR FAMILY SIZE TWO RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	19	2.00	-126,141	8,239	3,359	0	14,795	660	51	0	51	14	37	2	35	-0.0	5.3	-0.5
NEG <10	11	2.00	-4,453	0	276	0	4,913	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	55	2.02	953	38	0	27	2,208	95	5	0	5	5	0	0	0	0.0	0.0	9.9
2- 4	70	2.00	3,099	0	87	0	2,265	1,404	70	0	70	70	0	0	0	0.0	0.0	45.3
4- 6	90	2.02	5,107	20	67	5	1,631	3,445	197	0	197	197	0	0	0	0.0	0.0	67.5
6- 8	112	2.00	7,011	0	69	0	1,627	5,344	332	0	332	261	71	3	68	1.0	1.3	76.2
8- 10	147	2.01	9,055	0	186	12	1,958	7,007	478	0	478	257	221	10	211	2.3	3.0	77.4
10- 12	165	2.02	10,986	73	131	113	1,872	8,976	651	0	651	286	365	17	348	3.2	3.9	81.7
12- 14	163	2.01	13,115	0	329	292	2,369	10,252	769	0	769	280	489	22	467	3.6	4.6	78.2
14- 16	166	2.02	14,896	0	104	532	2,094	12,165	933	0	933	304	629	29	600	4.0	4.9	81.7
16- 18	171	2.01	17,065	2	404	752	2,601	13,341	1,043	0	1,043	285	758	35	724	4.2	5.4	78.2
18- 20	187	2.02	19,003	5	119	995	2,782	15,118	1,200	0	1,200	292	908	41	866	4.6	5.7	79.6
20- 22	167	2.03	21,042	0	64	1,165	2,701	17,112	1,378	0	1,378	287	1,091	50	1,042	4.9	6.1	81.3
22- 24	182	2.01	23,046	1	260	1,308	3,366	18,160	1,474	0	1,474	263	1,211	55	1,156	5.0	6.4	78.8
24- 26	156	2.01	25,070	4	249	1,351	3,753	19,722	1,613	0	1,613	268	1,344	61	1,283	5.1	6.5	78.7
26- 28	139	2.03	26,980	0	745	1,357	3,831	21,089	1,738	0	1,738	265	1,473	67	1,406	5.2	6.7	78.2
28- 30	126	2.02	29,040	6	428	1,451	3,474	23,799	1,983	0	1,983	264	1,719	78	1,640	5.6	6.9	82.0
30- 32	126	2.05	31,026	13	391	1,437	4,354	24,881	2,079	0	2,079	271	1,808	83	1,726	5.6	6.9	80.2
32- 34	102	2.01	33,045	1	317	1,414	5,802	25,578	2,142	0	2,142	264	1,878	86	1,792	5.4	7.0	77.4
34- 36	89	2.00	34,943	2	204	1,464	5,639	27,639	2,326	0	2,326	267	2,059	94	1,965	5.6	7.1	79.1
36- 38	63	2.00	37,058	0	647	1,492	5,796	29,123	2,459	0	2,459	271	2,188	100	2,088	5.6	7.2	78.6
38- 40	80	2.01	38,981	39	313	1,418	6,299	30,990	2,628	0	2,628	268	2,360	108	2,252	5.8	7.3	79.5
40- 45	113	2.02	42,309	0	401	1,484	6,958	33,465	2,850	0	2,850	270	2,580	118	2,462	5.8	7.4	79.1
45- 50	86	2.00	47,303	110	1,257	1,500	8,549	36,106	3,088	0	3,088	275	2,813	129	2,684	5.7	7.4	76.3
50- 55	59	2.00	52,392	14	1,181	1,449	9,000	40,804	3,513	0	3,513	265	3,247	148	3,099	5.9	7.6	77.9
55- 60	38	2.03	57,386	0	1,041	1,500	9,892	44,952	3,882	0	3,882	271	3,611	165	3,446	6.0	7.7	78.3
60- 70	51	2.04	64,390	186	2,349	1,471	10,226	50,588	4,392	0	4,392	278	4,114	188	3,926	6.1	7.8	78.6
70- 80	37	2.00	74,818	87	2,892	1,500	11,816	58,697	5,117	0	5,117	265	4,852	222	4,630	6.2	7.9	78.5
80- 90	24	2.04	84,112	0	412	1,500	11,864	70,336	6,164	0	6,164	483	5,681	260	5,422	6.4	7.7	83.6
90-100	13	2.00	95,504	24	7,878	1,500	11,869	74,449	6,548	0	6,548	246	6,302	288	6,014	6.3	8.1	78.0
100-125	19	2.00	113,649	127	914	1,500	12,365	98,997	8,744	0	8,744	285	8,459	387	8,072	7.1	8.2	87.1
125-150	11	2.00	138,048	21	1,513	1,500	26,618	108,439	9,594	0	9,594	405	9,189	420	8,769	6.4	8.1	78.6
150-200	10	2.00	168,965	90	898	1,350	41,919	133,893	11,901	0	11,901	398	11,503	526	10,977	6.5	8.2	79.2
200-300	5	2.00	232,336	2	371	1,500	11,349	219,119	19,555	0	19,555	264	19,291	882	18,409	7.9	8.4	94.3
300-500	3	2.00	316,695	0	2,684	1,500	16,762	295,749	26,452	0	26,452	264	26,188	1,197	24,991	7.9	8.5	93.4
500+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEGATIVE	30	2.00	-81,522	5,218	2,229	0	11,172	418	32	0	32	9	23	1	22	-0.0	5.3	-0.5
S 0- 10	474	2.01	6,003	8	99	8	1,892	4,308	275	0	275	189	85	4	82	1.4	1.9	71.8
U 10- 20	852	2.02	15,135	15	216	551	2,357	12,065	928	0	928	290	638	29	609	4.0	5.0	79.7
B 20- 30	770	2.02	24,712	2	330	1,318	3,402	19,700	1,612	0	1,612	270	1,342	61	1,281	5.2	6.5	79.7
T 30- 40	460	2.02	34,441	11	360	1,441	5,459	27,212	2,288	0	2,288	268	2,020	92	1,928	5.6	7.1	79.0
O 40- 60	296	2.01	47,705	35	887	1,484	8,204	37,170	3,184	0	3,184	271	2,913	133	2,780	5.8	7.5	77.9
T 60-100	125	2.02	74,499	104	2,713	1,488	11,182	59,261	5,171	0	5,171	310	4,861	222	4,639	6.2	7.8	79.5
100+	48	2.00	155,818	74	1,102	1,469	21,957	133,240	11,829	0	11,829	333	11,497	525	10,971	7.0	8.2	85.5
TOTAL	3,055	2.02	25,885	68	449	932	4,337	21,220	1,759	0	1,759	263	1,496	68	1,427	5.5	6.7	82.0

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)  
FOR SEPARATE FULL-YEAR FAMILY SIZE RANGE 3+ RETURNS IN OREGON**

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	13	4.08	-258,469	166	753	0	22,256	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	7	3.14	-3,705	0	0	0	6,302	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	24	3.58	1,240	0	0	0	2,922	111	6	0	6	6	0	0	0	0.0	0.0	8.9
2- 4	50	3.30	2,986	19	1	0	1,661	1,442	72	0	72	72	0	0	0	0.0	0.0	48.3
4- 6	49	3.41	5,006	0	105	0	2,221	3,149	179	0	179	179	0	0	0	0.0	0.0	62.9
6- 8	74	3.45	7,017	0	11	4	2,199	5,089	316	0	316	314	2	0	2	0.0	0.0	72.5
8- 10	76	3.62	8,956	0	15	0	1,636	7,306	498	0	498	440	58	3	55	0.6	0.8	81.6
10- 12	110	3.35	11,047	0	62	0	2,221	8,847	641	0	641	427	213	10	204	1.8	2.3	80.1
12- 14	112	3.63	12,958	0	359	52	3,202	10,497	791	0	791	465	326	15	312	2.4	3.0	81.0
14- 16	112	3.56	14,901	0	583	117	2,039	12,237	946	0	946	472	474	22	452	3.0	3.7	82.1
16- 18	111	3.46	16,931	16	257	133	2,519	14,038	1,104	0	1,104	476	628	29	599	3.5	4.3	82.9
18- 20	102	3.29	18,998	2	52	349	2,528	16,123	1,291	0	1,291	449	842	38	803	4.2	5.0	84.9
20- 22	111	3.49	20,910	0	576	559	2,521	17,268	1,395	0	1,395	514	882	40	842	4.0	4.9	82.6
22- 24	112	3.46	22,906	0	300	642	3,682	18,353	1,494	0	1,494	482	1,012	46	966	4.2	5.3	80.1
24- 26	106	3.56	25,063	1	805	760	4,025	19,558	1,605	0	1,605	471	1,134	52	1,083	4.3	5.5	78.0
26- 28	106	3.50	26,971	0	150	975	3,421	22,425	1,857	0	1,857	478	1,378	63	1,315	4.9	5.9	83.1
28- 30	97	3.43	29,004	1	417	1,075	4,759	22,783	1,890	0	1,890	477	1,413	65	1,349	4.7	5.9	78.6
30- 32	97	3.53	30,878	6	742	1,146	4,075	24,984	2,090	0	2,090	460	1,630	75	1,556	5.0	6.2	80.9
32- 34	79	3.56	33,079	0	171	1,269	4,609	27,030	2,271	0	2,271	484	1,788	82	1,706	5.2	6.3	81.7
34- 36	55	3.44	34,881	0	368	1,291	6,012	27,210	2,287	0	2,287	462	1,825	83	1,742	5.0	6.4	78.0
36- 38	69	3.45	37,063	2	327	1,294	6,858	29,115	2,463	0	2,463	474	1,989	91	1,898	5.1	6.5	78.6
38- 40	46	3.35	39,030	0	207	1,393	6,348	31,083	2,635	0	2,635	448	2,187	100	2,087	5.3	6.7	79.6
40- 45	107	3.51	42,429	26	491	1,391	8,475	32,097	2,727	0	2,727	466	2,261	103	2,158	5.1	6.7	75.7
45- 50	70	3.39	47,322	0	664	1,474	8,937	36,247	3,100	0	3,100	449	2,651	121	2,530	5.3	7.0	76.6
50- 55	46	3.41	52,691	30	2,528	1,377	10,129	38,833	3,339	0	3,339	433	2,907	133	2,774	5.3	7.1	73.7
55- 60	25	3.32	57,621	1,832	2,003	1,452	10,116	46,686	4,044	0	4,044	424	3,620	165	3,454	6.0	7.4	81.0
60- 70	35	3.20	63,945	60	1,499	1,500	11,544	49,462	4,288	0	4,288	427	3,860	176	3,684	5.8	7.4	77.4
70- 80	30	3.27	74,791	3	667	1,497	13,121	59,507	5,190	0	5,190	433	4,757	217	4,540	6.1	7.6	79.6
80- 90	12	3.17	84,549	73	729	1,500	12,202	70,190	6,151	0	6,151	426	5,725	262	5,463	6.5	7.8	83.0
90-100	5	4.00	94,776	0	360	1,500	13,817	79,100	6,953	0	6,953	528	6,425	293	6,132	6.5	7.8	83.5
100-125	10	3.40	108,783	73	1,366	1,500	10,268	95,723	8,449	0	8,449	486	7,964	364	7,600	7.0	7.9	88.0
125-150	5	4.00	130,497	693	623	1,500	24,656	104,410	9,231	0	9,231	528	8,703	398	8,306	6.4	8.0	80.0
150-200	10	3.30	173,469	0	3,354	1,500	26,619	141,996	12,614	0	12,614	441	12,173	557	11,617	6.7	8.2	81.9
200-300	4	4.00	251,568	0	1,422	1,500	52,808	195,839	17,460	0	17,460	553	16,907	773	16,134	6.4	8.2	77.8
300-500	4	3.75	353,659	118	3,223	1,500	28,374	320,681	28,695	0	28,695	1,791	26,905	1,230	25,675	7.3	8.0	90.7
500+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEGATIVE	20	3.75	-169,301	108	489	0	16,672	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	273	3.47	5,950	4	26	1	2,011	4,252	270	0	270	253	17	1	16	0.3	0.4	71.5
U 10- 20	547	3.46	14,904	4	267	127	2,502	12,289	949	0	949	458	491	22	469	3.1	3.8	82.5
B 20- 30	532	3.49	24,841	0	450	793	3,653	19,986	1,640	0	1,640	485	1,155	53	1,103	4.4	5.5	80.5
T 30- 40	346	3.48	34,334	2	398	1,260	5,362	27,439	2,309	0	2,309	467	1,843	84	1,758	5.1	6.4	79.9
O 40- 60	248	3.44	47,245	201	1,070	1,418	9,078	35,989	3,079	0	3,079	451	2,628	120	2,508	5.3	7.0	76.2
T 60-100	82	3.27	72,808	37	1,013	1,499	12,356	57,977	5,053	0	5,053	435	4,618	211	4,407	6.1	7.6	79.6
100+	35	3.54	250,480	15,306	2,137	1,499	43,787	218,363	19,487	0	19,487	636	18,851	862	17,990	7.2	8.2	87.2
TOTAL	2,083	3.47	27,815	286	462	698	5,207	23,683	1,980	0	1,980	436	1,544	71	1,473	5.3	6.2	85.1

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

## **Section 5: Tables for Part-Year Resident and Nonresident Returns**

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



**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL PART-YEAR RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	202	488	-8,808	504	1,449	3	56	174	14	0	14	1	14	1	13
NEG <10	745	1,379	-1,977	489	105	31	124	288	23	0	23	2	21	1	20
0- 2	7,177	9,547	7,122	1,757	521	298	3,283	5,706	409	1	410	97	313	14	299
2- 4	8,009	11,193	23,946	277	333	820	6,765	16,582	1,121	0	1,121	358	764	35	729
4- 6	6,978	10,558	34,663	189	547	1,344	7,858	25,345	1,756	0	1,757	529	1,227	56	1,171
6- 8	5,829	9,438	40,721	302	549	1,889	7,889	30,904	2,224	0	2,224	579	1,645	75	1,570
8- 10	4,701	8,036	42,166	221	602	2,153	7,356	32,393	2,389	0	2,389	578	1,811	83	1,728
10- 12	4,250	7,646	46,634	151	1,002	2,616	7,591	35,775	2,709	0	2,709	585	2,124	97	2,027
12- 14	3,454	6,563	44,836	106	862	2,631	6,724	34,892	2,676	0	2,676	527	2,149	98	2,051
14- 16	2,975	5,621	44,483	78	957	2,710	6,550	34,457	2,700	0	2,700	458	2,242	102	2,140
16- 18	2,589	5,063	43,931	273	972	2,751	6,226	34,379	2,713	0	2,713	428	2,285	104	2,180
18- 20	2,188	4,475	41,513	171	1,146	2,636	5,597	32,525	2,597	0	2,597	381	2,216	101	2,114
20- 22	1,944	4,086	40,793	100	841	2,490	5,360	32,258	2,594	0	2,594	366	2,228	102	2,126
22- 24	1,650	3,476	37,909	61	937	2,385	4,764	29,931	2,425	0	2,425	308	2,118	97	2,021
24- 26	1,630	3,495	40,731	11	893	2,503	5,281	32,132	2,621	0	2,621	309	2,312	106	2,206
26- 28	1,376	3,056	37,117	38	827	2,284	4,902	29,207	2,391	0	2,391	266	2,125	97	2,028
28- 30	1,270	2,914	36,813	122	1,015	2,142	4,819	29,071	2,394	0	2,394	262	2,132	97	2,034
30- 32	1,141	2,633	35,365	168	933	2,024	4,641	27,966	2,303	0	2,303	245	2,058	94	1,964
32- 34	1,030	2,425	33,964	634	991	1,880	4,393	27,438	2,280	0	2,280	221	2,059	94	1,965
34- 36	924	2,164	32,310	85	718	1,720	4,196	25,770	2,145	0	2,145	206	1,939	89	1,850
36- 38	894	2,124	33,071	46	593	1,724	4,205	26,598	2,211	0	2,211	207	2,004	92	1,912
38- 40	699	1,689	27,272	55	495	1,366	3,429	22,052	1,838	0	1,838	171	1,667	76	1,591
40- 45	1,667	4,174	70,573	81	1,599	3,259	9,292	56,562	4,752	0	4,752	399	4,353	199	4,154
45- 50	1,281	3,195	60,776	151	1,157	2,655	7,970	49,207	4,151	0	4,151	333	3,818	175	3,644
50- 55	1,022	2,728	53,579	144	999	2,146	7,258	43,323	3,662	0	3,662	278	3,384	155	3,229
55- 60	904	2,325	51,894	521	1,027	1,954	6,641	42,795	3,633	0	3,633	242	3,391	155	3,236
60- 70	1,230	3,375	79,483	354	1,332	2,699	10,365	65,449	5,586	0	5,586	374	5,212	238	4,973
70- 80	802	2,172	59,787	341	1,210	1,754	7,800	49,413	4,246	0	4,246	238	4,009	183	3,826
80- 90	532	1,506	45,184	92	449	1,193	5,680	37,954	3,277	0	3,277	169	3,108	142	2,966
90-100	392	1,130	37,055	46	538	865	4,737	30,960	2,679	0	2,679	129	2,550	117	2,434
100-125	622	1,791	68,931	163	778	1,412	8,216	58,688	5,105	0	5,105	236	4,868	222	4,646
125-150	295	890	40,318	50	475	668	4,629	34,596	3,007	0	3,007	121	2,886	132	2,754
150-200	240	667	40,878	236	622	536	5,033	34,922	3,051	3	3,053	85	2,969	136	2,833
200-300	190	526	45,457	583	773	455	4,482	40,330	3,564	0	3,564	101	3,463	158	3,305
300-500	82	215	30,899	317	216	184	1,785	29,032	2,545	0	2,545	63	2,481	113	2,368
500+	69	194	111,273	343	905	171	4,250	106,288	9,541	0	9,541	95	9,446	432	9,015
NEGATIVE	947	1,867	-10,785	993	1,554	34	180	462	38	0	38	3	35	2	33
S 0- 10	32,694	48,772	148,618	2,745	2,553	6,504	33,152	110,930	7,899	2	7,900	2,141	5,760	262	5,497
U 10- 20	15,456	29,368	221,398	779	4,938	13,343	32,688	172,027	13,395	0	13,395	2,380	11,015	503	10,512
B 20- 30	7,870	17,027	193,364	333	4,513	11,804	25,126	152,599	12,425	0	12,425	1,511	10,914	499	10,416
T 30- 40	4,688	11,035	161,982	989	3,731	8,714	20,864	129,824	10,777	0	10,777	1,050	9,727	445	9,283
O 40- 60	4,874	12,422	236,822	897	4,781	10,013	31,160	191,887	16,198	0	16,198	1,252	14,946	683	14,263
T 60-100	2,956	8,183	221,510	832	3,530	6,510	28,582	183,776	15,788	0	15,788	910	14,878	680	14,198
100+	1,498	4,283	337,756	1,693	3,769	3,426	28,396	303,857	26,812	3	26,815	701	26,114	1,193	24,921
TOTAL	70,983	132,957	1,510,663	9,261	29,370	60,349	200,148	1,245,363	103,331	5	103,336	9,946	93,389	4,267	89,123

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL NONRESIDENT RETURNS IN OREGON**

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ----- ADDS	SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
NEG >10	1,222	2,996	-150,765	989	25,014	2	37	79	6	0	6	1	5	0	4
NEG <10	2,691	6,150	-8,354	1,283	1,880	20	146	871	73	0	73	15	58	3	56
0- 2	20,693	38,303	13,916	6,695	3,333	792	28,144	13,443	814	0	814	313	501	20	481
2- 4	10,991	19,832	32,301	360	1,823	1,105	12,423	21,939	1,119	0	1,119	394	726	33	693
4- 6	7,501	14,260	37,087	2,090	1,726	1,416	11,582	28,318	1,586	0	1,586	474	1,111	51	1,061
6- 8	5,816	11,664	40,376	461	1,280	1,674	8,811	29,867	1,716	0	1,716	517	1,198	55	1,144
8- 10	4,684	9,910	42,011	72	964	1,831	24,829	31,289	1,916	1	1,917	547	1,370	63	1,307
10- 12	4,013	8,668	44,003	33	1,792	2,019	9,190	32,698	2,098	0	2,098	556	1,542	70	1,471
12- 14	3,691	8,166	47,943	112	2,424	2,181	8,513	35,733	2,372	0	2,372	605	1,767	81	1,686
14- 16	3,207	7,196	48,022	169	2,011	2,317	9,770	35,837	2,447	0	2,447	573	1,874	86	1,788
16- 18	2,916	6,792	49,530	41	1,600	2,463	8,728	37,403	2,634	0	2,634	611	2,023	92	1,930
18- 20	2,875	6,757	54,606	105	2,419	2,820	8,897	41,600	3,001	0	3,001	623	2,378	109	2,269
20- 22	2,757	6,669	57,853	27	1,560	3,082	9,385	44,309	3,268	0	3,268	645	2,623	120	2,503
22- 24	2,560	6,085	58,852	112	2,606	3,248	9,486	44,996	3,375	0	3,375	602	2,774	127	2,647
24- 26	2,497	6,156	62,405	534	1,722	3,420	9,917	48,288	3,679	0	3,679	632	3,046	139	2,907
26- 28	2,476	5,970	66,832	527	1,759	3,848	10,550	51,579	3,989	0	3,989	629	3,360	154	3,207
28- 30	2,240	5,559	64,995	36	1,434	3,667	10,443	49,584	3,857	0	3,857	578	3,279	150	3,129
30- 32	2,175	5,542	67,430	72	1,540	3,663	10,784	51,746	4,065	0	4,065	606	3,459	158	3,301
32- 34	2,084	5,450	68,763	59	1,854	3,563	11,149	52,398	4,144	3	4,147	612	3,535	162	3,374
34- 36	1,948	5,132	68,187	152	1,473	3,525	10,834	52,559	4,183	0	4,183	570	3,613	165	3,448
36- 38	1,816	4,813	67,183	23	1,958	3,345	11,247	50,757	4,057	0	4,057	565	3,492	160	3,332
38- 40	1,788	4,889	69,701	20	1,595	3,466	11,078	53,597	4,316	0	4,316	540	3,776	173	3,603
40- 45	4,036	11,066	171,239	150	4,257	8,066	35,272	131,089	10,645	2	10,647	1,372	9,275	424	8,852
45- 50	3,218	9,100	152,483	201	4,020	6,819	26,218	117,353	9,627	0	9,627	1,162	8,465	387	8,078
50- 55	2,541	7,354	133,272	31	2,665	5,595	21,685	103,695	8,580	0	8,580	1,049	7,532	344	7,187
55- 60	1,945	5,799	111,680	130	1,992	4,403	17,621	87,840	7,323	0	7,323	841	6,482	296	6,186
60- 70	2,803	8,248	181,089	1,603	3,764	6,469	28,460	144,104	12,119	0	12,119	1,356	10,763	492	10,271
70- 80	1,718	5,281	128,303	27	2,761	4,039	19,977	101,676	8,620	0	8,620	957	7,663	350	7,312
80- 90	1,031	3,104	87,275	27	1,829	2,389	14,655	70,102	5,992	0	5,992	692	5,300	242	5,058
90-100	689	2,054	65,237	480	1,272	1,541	9,350	53,690	4,618	0	4,618	624	3,994	183	3,811
100-125	928	2,774	102,770	192	2,803	1,984	15,597	84,862	7,352	0	7,352	929	6,423	294	6,129
125-150	428	1,216	58,290	11	3,473	835	8,327	48,898	4,271	0	4,271	637	3,634	166	3,468
150-200	459	1,242	78,165	57	2,230	841	9,127	66,287	5,831	3	5,834	1,121	4,713	215	4,497
200-300	358	957	86,134	1,991	1,479	572	9,097	77,397	6,860	0	6,860	1,380	5,480	250	5,229
300-500	242	620	92,002	2,681	5,017	402	9,443	83,589	7,451	51	7,502	1,395	6,107	279	5,828
500+	251	619	387,956	1,827	17,444	372	27,003	345,754	31,047	0	31,047	11,664	19,383	886	18,497
NEGATIVE	3,913	9,146	-159,119	2,272	26,894	22	183	950	79	0	79	17	63	3	60
S 0- 10	49,685	93,969	165,690	9,678	9,125	6,817	85,789	124,856	7,150	1	7,151	2,245	4,907	221	4,685
U 10- 20	16,702	37,579	244,105	461	10,246	11,801	45,098	183,271	12,551	0	12,551	2,968	9,583	438	9,145
B 20- 30	12,530	30,439	310,937	1,236	9,082	17,265	49,782	238,755	18,167	0	18,167	3,085	15,082	689	14,393
T 30- 40	9,811	25,826	341,264	325	8,421	17,562	55,092	261,057	20,764	3	20,767	2,892	17,875	817	17,058
O 40- 60	11,740	33,319	568,674	512	12,934	24,883	100,797	439,977	36,176	2	36,178	4,424	31,754	1,451	30,303
T 60-100	6,241	18,687	461,905	2,137	9,626	14,439	72,442	369,571	31,348	0	31,348	3,629	27,719	1,267	26,452
100+	2,666	7,428	805,317	6,759	32,447	5,007	78,594	706,787	62,812	54	62,866	17,126	45,740	2,090	43,650
TOTAL	113,288	256,393	2,738,772	23,380	118,774	97,796	487,777	2,325,224	189,047	60	189,108	36,386	152,722	6,977	145,745

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.



**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL PART-YEAR TAXABLE RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEG <10	14	25	-26	416	1	22	91	275	23	0	23	2	21	1	20
0- 2	4,604	5,474	5,084	1,617	53	270	1,317	5,060	376	1	377	64	313	14	299
2- 4	6,230	7,826	18,719	259	150	793	3,840	14,196	1,000	0	1,000	236	764	35	729
4- 6	6,030	8,212	30,002	156	256	1,297	5,705	22,900	1,630	0	1,630	403	1,227	56	1,171
6- 8	5,229	7,759	36,575	275	306	1,865	6,086	28,594	2,102	0	2,102	457	1,645	75	1,570
8- 10	4,315	6,892	38,721	219	371	2,132	6,018	30,419	2,279	0	2,279	468	1,811	83	1,728
10- 12	3,987	6,910	43,753	148	541	2,582	6,451	34,327	2,626	0	2,626	502	2,124	97	2,027
12- 14	3,280	6,059	42,587	103	476	2,594	5,908	33,712	2,617	0	2,617	468	2,149	98	2,051
14- 16	2,860	5,284	42,778	72	542	2,682	5,822	33,804	2,663	0	2,663	421	2,242	102	2,140
16- 18	2,501	4,825	42,439	272	595	2,725	5,555	33,836	2,686	0	2,686	402	2,285	104	2,180
18- 20	2,123	4,305	40,279	165	672	2,610	5,083	32,079	2,572	0	2,572	356	2,216	101	2,114
20- 22	1,900	3,971	39,869	77	592	2,472	5,038	31,843	2,572	0	2,572	344	2,228	102	2,126
22- 24	1,623	3,399	37,289	41	673	2,369	4,537	29,752	2,417	0	2,417	300	2,118	97	2,021
24- 26	1,602	3,438	40,033	10	613	2,481	5,037	31,912	2,616	0	2,616	304	2,312	106	2,206
26- 28	1,352	2,993	36,467	37	576	2,261	4,565	29,102	2,389	0	2,389	264	2,125	97	2,028
28- 30	1,247	2,864	36,141	122	613	2,117	4,590	28,943	2,388	0	2,388	257	2,132	97	2,034
30- 32	1,122	2,588	34,776	168	611	2,006	4,446	27,881	2,302	0	2,302	244	2,058	94	1,964
32- 34	1,014	2,387	33,437	632	686	1,866	4,152	27,365	2,278	0	2,278	218	2,059	94	1,965
34- 36	913	2,140	31,925	85	547	1,706	4,062	25,695	2,142	0	2,142	203	1,939	89	1,850
36- 38	891	2,117	32,960	46	526	1,721	4,197	26,562	2,211	0	2,211	207	2,004	92	1,912
38- 40	690	1,663	26,923	55	399	1,353	3,312	21,915	1,832	0	1,832	165	1,667	76	1,591
40- 45	1,646	4,114	69,686	80	1,233	3,238	8,992	56,303	4,739	0	4,739	386	4,353	199	4,154
45- 50	1,269	3,163	60,209	147	902	2,636	7,824	48,994	4,133	0	4,133	315	3,818	175	3,644
50- 55	1,015	2,708	53,206	144	815	2,138	7,204	43,193	3,655	0	3,655	271	3,384	155	3,229
55- 60	898	2,307	51,547	521	929	1,945	6,533	42,662	3,628	0	3,628	237	3,391	155	3,236
60- 70	1,222	3,355	78,970	351	1,208	2,685	10,193	65,235	5,577	0	5,577	365	5,212	238	4,973
70- 80	797	2,155	59,413	341	1,070	1,748	7,643	49,293	4,246	0	4,246	237	4,009	183	3,826
80- 90	532	1,506	45,184	92	449	1,193	5,680	37,954	3,277	0	3,277	169	3,108	142	2,966
90-100	389	1,119	36,774	44	455	860	4,666	30,837	2,677	0	2,677	127	2,550	117	2,434
100-125	621	1,786	68,812	163	778	1,412	8,216	58,569	5,105	0	5,105	236	4,868	222	4,646
125-150	293	884	40,027	49	474	668	4,613	34,322	3,006	0	3,006	120	2,886	132	2,754
150-200	239	663	40,713	236	460	536	5,033	34,920	3,051	3	3,053	85	2,969	136	2,833
200-300	190	526	45,457	583	773	455	4,482	40,330	3,564	0	3,564	101	3,463	158	3,305
300-500	81	210	30,481	317	216	184	1,785	28,613	2,545	0	2,545	63	2,481	113	2,368
500+	69	194	111,273	343	905	171	4,250	106,288	9,541	0	9,541	95	9,446	432	9,015
NEGATIVE	16	33	-87	701	2	26	147	439	37	0	37	3	35	2	33
S 0- 10	26,408	36,163	129,101	2,527	1,137	6,357	22,965	101,169	7,387	2	7,388	1,629	5,760	262	5,497
U 10- 20	14,751	27,383	211,836	761	2,826	13,193	28,820	167,758	13,164	0	13,164	2,149	11,015	503	10,512
B 20- 30	7,724	16,665	189,800	287	3,068	11,699	23,768	151,552	12,382	0	12,382	1,468	10,914	499	10,416
T 30- 40	4,630	10,895	160,021	986	2,770	8,651	20,169	129,418	10,765	0	10,765	1,037	9,727	445	9,283
O 40- 60	4,828	12,292	234,649	892	3,880	9,957	30,553	191,152	16,155	0	16,155	1,209	14,946	683	14,263
T 60-100	2,940	8,135	220,342	828	3,182	6,486	28,182	183,319	15,777	0	15,777	899	14,878	680	14,198
100+	1,493	4,263	336,763	1,691	3,606	3,426	28,379	303,042	26,811	3	26,814	700	26,114	1,193	24,921
TOTAL	62,790	115,829	1,482,425	8,673	20,470	59,794	182,983	1,227,850	102,478	5	102,483	9,093	93,389	4,267	89,123

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL NONRESIDENT TAXABLE RETURNS IN OREGON**

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	6	17	-171	265	12	2	17	63	5	0	5	0	5	0	4
NEG <10	30	69	-70	1,150	94	18	101	867	73	0	73	15	58	3	56
0- 2	10,847	19,430	10,611	4,755	224	631	3,257	11,252	660	0	660	159	501	20	481
2- 4	8,689	15,180	25,542	295	369	1,041	5,393	19,034	973	0	973	248	726	33	693
4- 6	6,517	11,782	32,267	2,074	534	1,364	6,427	26,016	1,468	0	1,468	357	1,111	51	1,061
6- 8	5,167	9,894	35,860	320	588	1,616	6,427	27,548	1,592	0	1,592	393	1,198	55	1,144
8- 10	4,198	8,470	37,668	69	506	1,790	6,479	28,963	1,784	1	1,785	415	1,370	63	1,307
10- 12	3,665	7,704	40,174	32	510	1,977	6,750	30,969	1,995	0	1,995	453	1,542	70	1,471
12- 14	3,345	7,272	43,450	110	444	2,149	6,913	34,040	2,267	0	2,267	500	1,767	81	1,686
14- 16	2,971	6,594	44,498	69	448	2,292	7,228	34,599	2,366	0	2,366	492	1,874	86	1,788
16- 18	2,731	6,256	46,395	41	506	2,431	7,291	36,208	2,555	0	2,555	532	2,023	92	1,930
18- 20	2,735	6,364	51,947	105	520	2,793	8,021	40,718	2,941	0	2,941	563	2,378	109	2,269
20- 22	2,647	6,386	55,556	26	540	3,064	8,382	43,596	3,217	0	3,217	595	2,623	120	2,503
22- 24	2,477	5,870	56,948	112	515	3,227	8,910	44,408	3,333	0	3,333	559	2,774	127	2,647
24- 26	2,405	5,893	60,111	498	573	3,389	9,230	47,417	3,614	0	3,614	568	3,046	139	2,907
26- 28	2,403	5,780	64,867	524	694	3,825	9,863	51,009	3,946	0	3,946	586	3,360	154	3,207
28- 30	2,198	5,441	63,770	36	760	3,660	10,062	49,323	3,837	0	3,837	558	3,279	150	3,129
30- 32	2,125	5,416	65,879	70	708	3,650	10,300	51,291	4,029	0	4,029	570	3,459	158	3,301
32- 34	2,031	5,301	67,010	59	770	3,558	10,740	52,001	4,114	3	4,117	581	3,535	162	3,374
34- 36	1,918	5,040	67,140	152	843	3,513	10,640	52,295	4,163	0	4,163	550	3,613	165	3,448
36- 38	1,773	4,695	65,591	23	777	3,329	11,062	50,446	4,032	0	4,032	541	3,492	160	3,332
38- 40	1,755	4,784	68,416	20	711	3,454	11,001	53,270	4,289	0	4,289	514	3,776	173	3,603
40- 45	3,942	10,822	167,259	80	2,345	8,024	27,362	129,607	10,524	2	10,526	1,251	9,275	424	8,852
45- 50	3,164	8,945	149,920	201	1,776	6,798	24,898	116,649	9,568	0	9,568	1,103	8,465	387	8,078
50- 55	2,495	7,238	130,842	31	1,880	5,568	21,005	102,420	8,473	0	8,473	942	7,532	344	7,187
55- 60	1,912	5,703	109,785	129	1,296	4,387	17,311	86,920	7,246	0	7,246	764	6,482	296	6,186
60- 70	2,746	8,093	177,399	886	2,559	6,434	27,824	141,468	11,893	0	11,893	1,130	10,763	492	10,271
70- 80	1,675	5,161	125,058	7	2,111	4,018	19,351	99,586	8,441	0	8,441	778	7,663	350	7,312
80- 90	1,003	3,039	84,909	27	1,280	2,364	12,796	68,496	5,854	0	5,854	554	5,300	242	5,058
90-100	663	1,987	62,786	472	1,082	1,521	8,752	51,902	4,464	0	4,464	470	3,994	183	3,811
100-125	876	2,641	96,902	177	1,628	1,945	12,644	80,862	7,005	0	7,005	583	6,423	294	6,129
125-150	393	1,124	53,552	10	1,154	810	5,787	45,811	4,001	0	4,001	367	3,634	166	3,468
150-200	407	1,116	69,355	48	1,320	790	7,489	59,805	5,260	3	5,263	550	4,713	215	4,497
200-300	305	815	73,312	1,958	1,267	523	6,021	67,459	5,980	0	5,980	500	5,480	250	5,229
300-500	212	549	80,948	2,681	1,244	368	6,940	75,076	6,692	51	6,743	636	6,107	279	5,828
500+	211	533	340,136	1,484	10,266	318	23,446	307,589	27,621	0	27,621	8,239	19,383	886	18,497
NEGATIVE	36	86	-242	1,415	106	19	118	930	78	0	78	15	63	3	60
S 0- 10	35,418	64,756	141,947	7,513	2,221	6,442	27,983	112,814	6,477	1	6,478	1,572	4,907	221	4,685
U 10- 20	15,447	34,190	226,464	357	2,429	11,641	36,203	176,534	12,124	0	12,124	2,541	9,583	438	9,145
B 20- 30	12,130	29,370	301,252	1,196	3,082	17,166	46,447	235,753	17,947	0	17,947	2,866	15,082	689	14,393
T 30- 40	9,602	25,236	334,035	323	3,809	17,504	53,743	259,303	20,628	3	20,631	2,756	17,875	817	17,058
O 40- 60	11,513	32,708	557,806	441	7,297	24,777	90,577	435,596	35,811	2	35,814	4,059	31,754	1,451	30,303
T 60-100	6,087	18,280	450,152	1,391	7,032	14,337	68,723	361,452	30,651	0	30,651	2,932	27,719	1,267	26,452
100+	2,404	6,778	714,204	6,357	16,878	4,753	62,327	636,602	56,560	54	56,614	10,874	45,740	2,090	43,650
TOTAL	92,637	211,404	2,725,619	18,992	42,854	96,640	386,121	2,218,983	180,277	60	180,337	27,616	152,722	6,977	145,745

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

## **Section 6: Tables for All Returns by County**

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



**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS) BY COUNTY  
FOR ALL RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

COUNTY	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ----- ADDS	SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
BAKER	6,647	13,905	180,614	744	11,071	8,434	32,563	140,910	11,295	0	11,295	1,965	9,330	426	8,904
BENTON	30,166	56,092	1,283,120	3,978	58,161	49,848	182,177	1,007,433	84,320	4	84,324	7,659	76,665	3,503	73,162
CLACKAMAS	153,076	310,442	7,563,623	18,306	253,542	272,526	1,220,522	5,919,949	498,750	16	498,766	43,538	455,228	20,803	434,425
CLATSOP	14,111	27,678	477,375	1,044	26,800	20,758	80,952	358,700	29,321	0	29,321	3,823	25,498	1,165	24,333
COLUMBIA	18,245	39,383	709,405	1,459	23,042	32,229	112,063	550,576	45,303	0	45,303	5,241	40,062	1,831	38,231
COOS	23,770	48,315	764,487	3,876	41,639	33,529	122,964	586,149	47,685	0	47,685	6,331	41,354	1,890	39,464
CROOK	6,895	14,882	218,771	564	9,990	10,108	38,612	171,536	13,923	0	13,923	2,049	11,874	543	11,331
CURRY	8,975	17,773	271,720	1,296	22,836	11,790	51,224	198,747	16,045	0	16,045	2,460	13,584	621	12,963
DESCHUTES	50,047	100,428	2,030,242	7,757	96,258	76,252	350,057	1,564,694	130,095	3	130,098	14,446	115,652	5,285	110,367
DOUGLAS	40,198	84,279	1,274,994	3,932	64,484	57,904	208,260	972,354	78,740	0	78,740	11,261	67,478	3,083	64,395
GILLIAM	858	1,718	28,258	73	1,553	1,325	3,675	22,507	1,842	0	1,842	240	1,602	73	1,529
GRANT	3,227	6,896	90,607	404	6,387	4,446	15,037	71,597	5,756	0	5,756	919	4,837	221	4,616
HARNEY	3,110	6,518	76,977	146	3,191	3,897	13,589	62,565	4,986	0	4,986	877	4,109	188	3,921
HOOD RIVER	8,759	19,145	289,912	701	12,783	12,147	45,895	226,350	18,453	0	18,453	2,855	15,598	713	14,885
JACKSON	73,574	149,006	2,639,666	10,671	137,892	104,745	450,798	2,008,404	165,048	2	165,050	20,261	144,789	6,616	138,173
JEFFERSON	5,808	13,250	190,910	332	22,987	7,663	28,484	137,270	11,217	0	11,217	1,577	9,640	441	9,200
JOSEPHINE	28,988	59,953	888,300	2,991	57,343	36,988	160,622	658,556	53,189	0	53,189	7,903	45,286	2,069	43,217
KLAMATH	24,613	51,522	751,658	1,729	38,731	33,660	124,307	582,151	47,155	1	47,156	6,788	40,368	1,845	38,523
LAKE	2,840	6,121	74,138	181	4,587	3,534	12,193	58,308	4,651	0	4,651	823	3,829	175	3,654
LANE	135,142	259,911	5,057,561	15,682	205,238	207,391	819,696	3,917,313	323,814	3	323,816	36,546	287,271	13,128	274,143
LINCOLN	18,985	36,315	607,323	1,861	43,412	26,682	116,952	436,826	35,409	1	35,410	4,896	30,514	1,394	29,120
LINN	43,648	92,293	1,581,703	3,080	60,498	70,057	253,610	1,223,591	100,283	0	100,283	12,756	87,527	4,000	83,528
MALHEUR	10,382	23,198	285,219	1,270	12,960	12,652	46,994	230,378	18,519	0	18,519	4,198	14,321	654	13,667
MARION	115,232	245,159	4,190,955	8,441	179,106	176,119	694,997	3,199,155	262,473	0	262,473	33,673	228,801	10,456	218,345
MORROW	3,876	9,015	113,377	122	4,672	5,273	17,812	90,592	7,279	0	7,279	1,205	6,074	278	5,797
MULTNOMAH	311,940	564,965	13,312,558	31,078	486,527	531,584	2,078,635	10,377,862	869,331	16	869,347	79,386	789,962	36,100	753,862
POLK	24,331	51,221	919,572	1,566	46,694	38,563	159,238	692,590	56,953	0	56,953	6,856	50,097	2,289	47,807
SHERMAN	856	1,771	28,008	64	1,444	1,275	3,848	22,167	1,812	0	1,812	231	1,581	72	1,508
TILLAMOOK	10,237	20,149	314,898	882	19,071	14,135	57,202	232,259	18,774	0	18,775	2,788	15,986	731	15,256
UMATILLA	26,466	57,397	835,637	1,657	42,464	37,694	127,081	648,492	52,613	3	52,616	7,950	44,666	2,041	42,625
UNION	10,058	20,823	315,704	597	14,659	14,317	52,228	243,054	19,729	0	19,729	3,019	16,710	764	15,947
WALLOWA	3,089	6,377	80,905	264	5,112	3,944	15,484	63,935	5,120	0	5,120	930	4,190	191	3,998
WASCO	9,466	19,698	317,273	618	16,231	13,852	50,461	242,492	19,773	0	19,773	2,918	16,855	770	16,085
WASHINGTON	166,963	345,898	8,881,503	16,438	235,233	311,977	1,457,532	7,156,445	606,427	1	606,428	48,444	557,983	25,499	532,484
WHEELER	594	1,258	14,506	46	1,049	634	2,862	11,339	901	0	901	151	750	34	716
YAMHILL	32,997	71,408	1,309,898	2,988	46,051	52,021	215,430	1,020,906	84,483	0	84,483	9,740	74,743	3,416	71,327
CLARK CO.	51,526	124,010	1,667,175	7,488	34,968	70,055	260,138	1,331,659	108,339	0	108,339	10,879	97,459	4,453	93,006
OTHER WA.	27,935	60,849	608,769	7,776	28,225	22,487	95,248	542,595	44,235	5	44,240	3,836	40,404	1,846	38,558
CALIFORNIA	23,953	45,347	647,119	8,403	35,940	16,148	103,275	574,514	48,431	54	48,485	21,936	26,550	1,213	25,337
IDAHO	10,641	24,769	180,843	2,147	4,221	7,897	30,926	148,762	11,585	1	11,586	1,686	9,900	452	9,448
OTHER STA.	45,175	84,699	1,010,334	9,743	70,698	33,016	197,814	843,538	69,839	0	69,840	6,586	63,254	2,890	60,364
TOTAL	1,587,399	3,193,836	62,085,616	182,393	2,487,750	2,449,557	10,111,458	48,549,220	4,033,895	112	4,034,007	441,626	3,592,381	164,161	3,428,221

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS) BY COUNTY  
FOR ALL RETURNS IN OREGON**

COUNTY	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
BAKER	6,647	2.09	27,172	112	1,666	1,269	4,899	21,199	1,699	0	1,699	296	1,404	64	1,340	4.9	6.3	78.0
BENTON	30,166	1.86	42,535	132	1,928	1,652	6,039	33,396	2,795	0	2,795	254	2,541	116	2,425	5.7	7.3	78.5
CLACKAMAS	153,076	2.03	49,411	120	1,656	1,780	7,973	38,673	3,258	0	3,258	284	2,974	136	2,838	5.7	7.3	78.3
CLATSOP	14,111	1.96	33,830	74	1,899	1,471	5,737	25,420	2,078	0	2,078	271	1,807	83	1,724	5.1	6.8	75.1
COLUMBIA	18,245	2.16	38,882	80	1,263	1,766	6,142	30,177	2,483	0	2,483	287	2,196	100	2,095	5.4	6.9	77.6
COOS	23,770	2.03	32,162	163	1,752	1,411	5,173	24,659	2,006	0	2,006	266	1,740	80	1,660	5.2	6.7	76.7
CROOK	6,895	2.16	31,729	82	1,449	1,466	5,600	24,878	2,019	0	2,019	297	1,722	79	1,643	5.2	6.6	78.4
CURRY	8,975	1.98	30,275	144	2,544	1,314	5,707	22,144	1,788	0	1,788	274	1,514	69	1,444	4.8	6.5	73.1
DESCHUTES	50,047	2.01	40,567	155	1,923	1,524	6,995	31,264	2,599	0	2,600	289	2,311	106	2,205	5.4	7.1	77.1
DOUGLAS	40,198	2.10	31,718	98	1,604	1,440	5,181	24,189	1,959	0	1,959	280	1,679	77	1,602	5.1	6.6	76.3
GILLIAM	858	2.00	32,935	85	1,810	1,545	4,283	26,233	2,147	0	2,147	280	1,867	85	1,782	5.4	6.8	79.6
GRANT	3,227	2.14	28,078	125	1,979	1,378	4,660	22,187	1,784	0	1,784	285	1,499	69	1,431	5.1	6.4	79.0
HARNEY	3,110	2.10	24,751	47	1,026	1,253	4,370	20,117	1,603	0	1,603	282	1,321	60	1,261	5.1	6.3	81.3
HOOD RIVER	8,759	2.19	33,099	80	1,459	1,387	5,240	25,842	2,107	0	2,107	326	1,781	81	1,699	5.1	6.6	78.1
JACKSON	73,574	2.03	35,878	145	1,874	1,424	6,127	27,298	2,243	0	2,243	275	1,968	90	1,878	5.2	6.9	76.1
JEFFERSON	5,808	2.28	32,870	57	3,958	1,319	4,904	23,635	1,931	0	1,931	271	1,660	76	1,584	4.8	6.7	71.9
JOSEPHINE	28,988	2.07	30,644	103	1,978	1,276	5,541	22,718	1,835	0	1,835	273	1,562	71	1,491	4.9	6.6	74.1
KLAMATH	24,613	2.09	30,539	70	1,574	1,368	5,050	23,652	1,916	0	1,916	276	1,640	75	1,565	5.1	6.6	77.4
LAKE	2,840	2.16	26,105	64	1,615	1,244	4,293	20,531	1,638	0	1,638	290	1,348	62	1,287	4.9	6.3	78.6
LANE	135,142	1.92	37,424	116	1,519	1,535	6,065	28,987	2,396	0	2,396	270	2,126	97	2,029	5.4	7.0	77.5
LINCOLN	18,985	1.91	31,990	98	2,287	1,405	6,160	23,009	1,865	0	1,865	258	1,607	73	1,534	4.8	6.7	71.9
LINN	43,648	2.11	36,238	71	1,386	1,605	5,810	28,033	2,298	0	2,298	292	2,005	92	1,914	5.3	6.8	77.4
MALHEUR	10,382	2.23	27,472	122	1,248	1,219	4,526	22,190	1,784	0	1,784	404	1,379	63	1,316	4.8	5.9	80.8
MARION	115,232	2.13	36,370	73	1,554	1,528	6,031	27,763	2,278	0	2,278	292	1,986	91	1,895	5.2	6.8	76.3
MORROW	3,876	2.33	29,251	31	1,205	1,360	4,596	23,372	1,878	0	1,878	311	1,567	72	1,496	5.1	6.4	79.9
MULTNOMAH	311,940	1.81	42,677	100	1,560	1,704	6,664	33,269	2,787	0	2,787	254	2,532	116	2,417	5.7	7.3	78.0
POLK	24,331	2.11	37,794	64	1,919	1,585	6,545	28,465	2,341	0	2,341	282	2,059	94	1,965	5.2	6.9	75.3
SHERMAN	856	2.07	32,719	75	1,687	1,490	4,496	25,896	2,116	0	2,116	270	1,847	84	1,762	5.4	6.8	79.1
TILLAMOOK	10,237	1.97	30,761	86	1,863	1,381	5,588	22,688	1,834	0	1,834	272	1,562	71	1,490	4.8	6.6	73.8
UMATILLA	26,466	2.17	31,574	63	1,604	1,424	4,802	24,503	1,988	0	1,988	300	1,688	77	1,611	5.1	6.6	77.6
UNION	10,058	2.07	31,388	59	1,457	1,423	5,193	24,165	1,961	0	1,961	300	1,661	76	1,585	5.1	6.6	77.0
WALLOWA	3,089	2.06	26,191	86	1,655	1,277	5,013	20,698	1,657	0	1,657	301	1,356	62	1,294	4.9	6.3	79.0
WASCO	9,466	2.08	33,517	65	1,715	1,463	5,331	25,617	2,089	0	2,089	308	1,781	81	1,699	5.1	6.6	76.4
WASHINGTON	166,963	2.07	53,194	98	1,409	1,869	8,730	42,862	3,632	0	3,632	290	3,342	153	3,189	6.0	7.4	80.6
WHEELER	594	2.12	24,421	77	1,766	1,068	4,818	19,090	1,518	0	1,518	254	1,263	58	1,206	4.9	6.3	78.2
YAMHILL	32,997	2.16	39,697	91	1,396	1,577	6,529	30,939	2,560	0	2,560	295	2,265	104	2,162	5.4	7.0	77.9
CLARK CO.	51,526	2.41	32,356	145	679	1,360	5,049	25,844	2,103	0	2,103	211	1,891	86	1,805	5.6	7.0	79.9
OTHER WA.	27,935	2.18	21,792	278	1,010	805	3,410	19,423	1,583	0	1,584	137	1,446	66	1,380	6.3	7.1	89.1
CALIFORNIA	23,953	1.89	27,016	351	1,500	674	4,312	23,985	2,022	2	2,024	916	1,108	51	1,058	3.9	4.4	88.8
IDAHO	10,641	2.33	16,995	202	397	742	2,906	13,980	1,089	0	1,089	158	930	42	888	5.2	6.4	82.3
OTHER STA.	45,175	1.87	22,365	216	1,565	731	4,379	18,673	1,546	0	1,546	146	1,400	64	1,336	6.0	7.2	83.5
TOTAL	1,587,399	2.01	39,112	115	1,567	1,543	6,370	30,584	2,541	0	2,541	278	2,263	103	2,160	5.5	7.1	78.2

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE C: DISTRIBUTION OF PERSONAL INCOME TAX RETURNS BY TYPE BY COUNTY  
FOR ALL RETURNS IN OREGON**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

COUNTY	# OF RETURNS	JOINT RETURNS		SINGLE RETURNS		HEAD-HHOLD RETURNS		SEPARATE RETURNS		TAXABLE RETURNS		FULL-YEAR RETURNS		PART-YEAR RETURNS		NONRESIDENT RETURNS	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
BAKER	6,647	3,484	52.4	2,529	38.0	533	8.0	101	1.5	5,168	77.7	6,467	97.3	154	2.3	26	0.4
BENTON	30,166	12,895	42.7	14,804	49.1	2,021	6.7	446	1.5	26,533	88.0	28,864	95.7	876	2.9	426	1.4
CLACKAMAS	153,076	70,895	46.3	65,875	43.0	14,007	9.2	2,299	1.5	134,698	88.0	148,998	97.3	3,580	2.3	498	0.3
CLATSOP	14,111	6,327	44.8	6,094	43.2	1,422	10.1	268	1.9	11,651	82.6	13,624	96.5	367	2.6	120	0.9
COLUMBIA	18,245	9,555	52.4	6,751	37.0	1,679	9.2	260	1.4	16,035	87.9	17,850	97.8	318	1.7	77	0.4
COOS	23,770	11,807	49.7	9,220	38.8	2,320	9.8	423	1.8	19,057	80.2	23,135	97.3	507	2.1	128	0.5
CROOK	6,895	3,679	53.4	2,447	35.5	664	9.6	105	1.5	5,560	80.6	6,770	98.2	110	1.6	15	0.2
CURRY	8,975	4,692	52.3	3,409	38.0	709	7.9	165	1.8	6,918	77.1	8,596	95.8	332	3.7	47	0.5
DESCHUTES	50,047	24,437	48.8	20,373	40.7	4,377	8.7	860	1.7	41,833	83.6	48,018	95.9	1,808	3.6	221	0.4
DOUGLAS	40,198	20,493	51.0	15,002	37.3	4,130	10.3	573	1.4	32,646	81.2	39,186	97.5	887	2.2	125	0.3
GILLIAM	858	431	50.2	354	41.3	61	7.1	12	1.4	702	81.8	846	98.6	11	1.3	1	0.1
GRANT	3,227	1,742	54.0	1,183	36.7	269	8.3	33	1.0	2,556	79.2	3,146	97.5	72	2.2	9	0.3
HARNEY	3,110	1,600	51.4	1,207	38.8	247	7.9	56	1.8	2,445	78.6	2,998	96.4	100	3.2	12	0.4
HOOD RIVER	8,759	4,121	47.0	3,473	39.7	1,031	11.8	134	1.5	7,260	82.9	8,472	96.7	226	2.6	61	0.7
JACKSON	73,574	34,106	46.4	30,232	41.1	7,965	10.8	1,271	1.7	60,211	81.8	71,113	96.7	2,219	3.0	242	0.3
JEFFERSON	5,808	2,678	46.1	2,105	36.2	922	15.9	103	1.8	4,123	71.0	5,705	98.2	93	1.6	10	0.2
JOSEPHINE	28,988	14,733	50.8	10,908	37.6	2,935	10.1	412	1.4	22,501	77.6	28,070	96.8	843	2.9	75	0.3
KLAMATH	24,613	11,835	48.1	9,411	38.2	2,990	12.1	377	1.5	19,640	79.8	23,808	96.7	656	2.7	149	0.6
LAKE	2,840	1,550	54.6	995	35.0	247	8.7	48	1.7	2,219	78.1	2,720	95.8	90	3.2	30	1.1
LANE	135,142	58,378	43.2	61,588	45.6	12,967	9.6	2,209	1.6	114,983	85.1	130,733	96.7	3,601	2.7	808	0.6
LINCOLN	18,985	8,568	45.1	8,085	42.6	2,034	10.7	298	1.6	15,148	79.8	18,401	96.9	507	2.7	77	0.4
LINN	43,648	21,869	50.1	16,842	38.6	4,260	9.8	677	1.6	37,243	85.3	42,849	98.2	703	1.6	96	0.2
MALHEUR	10,382	5,065	48.8	3,813	36.7	1,348	13.0	156	1.5	8,178	78.8	9,972	96.1	298	2.9	112	1.1
MARION	115,232	50,939	44.2	47,310	41.1	15,208	13.2	1,775	1.5	97,010	84.2	112,893	98.0	2,013	1.7	326	0.3
MORROW	3,876	1,938	50.0	1,336	34.5	551	14.2	51	1.3	3,207	82.7	3,743	96.6	118	3.0	15	0.4
MULTNOMAH	311,940	108,503	34.8	165,475	53.0	32,887	10.5	5,075	1.6	272,971	87.5	300,520	96.3	9,524	3.1	1,896	0.6
POLK	24,331	11,794	48.5	9,684	39.8	2,512	10.3	341	1.4	20,568	84.5	23,825	97.9	438	1.8	68	0.3
SHERMAN	856	433	50.6	341	39.8	69	8.1	13	1.5	708	82.7	836	97.7	17	2.0	3	0.4
TILLAMOOK	10,237	4,939	48.2	4,197	41.0	960	9.4	141	1.4	8,140	79.5	9,997	97.7	204	2.0	36	0.4
UMATILLA	26,466	12,199	46.1	10,186	38.5	3,670	13.9	411	1.6	21,758	82.2	25,556	96.6	793	3.0	117	0.4
UNION	10,058	5,090	50.6	4,063	40.4	769	7.6	136	1.4	8,257	82.1	9,752	97.0	236	2.3	70	0.7
WALLOWA	3,089	1,653	53.5	1,183	38.3	221	7.2	32	1.0	2,382	77.1	3,022	97.8	56	1.8	11	0.4
WASCO	9,466	4,593	48.5	3,713	39.2	1,038	11.0	122	1.3	7,712	81.5	9,234	97.5	190	2.0	42	0.4
WASHINGTON	166,963	75,730	45.4	72,452	43.4	16,171	9.7	2,610	1.6	150,019	89.9	159,831	95.7	6,335	3.8	797	0.5
WHEELER	594	354	59.6	193	32.5	32	5.4	15	2.5	417	70.2	582	98.0	9	1.5	3	0.5
YAMHILL	32,997	16,075	48.7	12,737	38.6	3,682	11.2	503	1.5	28,062	85.0	32,259	97.8	624	1.9	114	0.3
CLARK CO.	51,526	29,199	56.7	16,824	32.7	4,700	9.1	803	1.6	47,175	91.6	2,096	4.1	2,671	5.2	46,759	90.7
OTHER WA.	27,935	14,539	52.0	10,773	38.6	2,061	7.4	562	2.0	23,670	84.7	3,168	11.3	5,430	19.4	19,337	69.2
CALIFORNIA	23,953	10,518	43.9	11,291	47.1	1,489	6.2	655	2.7	17,211	71.9	4,812	20.1	6,726	28.1	12,415	51.8
IDAHO	10,641	5,909	55.5	3,762	35.4	850	8.0	120	1.1	9,181	86.3	950	8.9	1,684	15.8	8,007	75.2
OTHER STA.	45,175	19,320	42.8	21,969	48.6	2,208	4.9	1,678	3.7	35,597	78.8	9,711	21.5	15,557	34.4	19,907	44.1
TOTAL	1,587,399	708,665	44.6	694,189	43.7	158,216	10.0	26,329	1.7	1,351,353	85.1	1,403,128	88.4	70,983	4.5	113,288	7.1

**TABLE D: SOURCES OF ADJUSTED GROSS INCOME (IN THOUSANDS OF DOLLARS) BY COUNTY  
FOR ALL RETURNS IN OREGON**

COUNTY	# OF RETURNS	ADJUSTED GROSS INCOME	FULL-YEAR RETURNS								PART-YEAR AND NONRESIDENTS		
			WAGES SALARIES & TIPS	TAXABLE DIVIDENDS & INTEREST	BUSINESS INCOME	PROPERTY SALES	TAXABLE PENSIONS	RENT PARTNER ETC.	FARM	OTHER	ADJUST-MENTS	INCOME	ADJUST
BAKER	6,647	180,614	113,106	15,805	6,563	18,260	27,063	6,831	-6,237	262	2,664	1,686	61
BENTON	30,166	1,283,120	812,816	74,645	42,302	130,463	133,796	40,799	-4,812	44,757	11,797	20,840	689
CLACKAMAS	153,076	7,563,623	5,014,822	371,652	324,141	627,460	563,185	417,922	-22,326	249,678	83,324	103,149	2,736
CLATSOP	14,111	477,375	278,364	31,807	27,311	35,442	60,299	29,603	-1,422	16,128	7,285	7,327	197
COLUMBIA	18,245	709,405	532,304	28,199	17,624	31,585	60,798	13,140	-4,921	28,142	5,480	8,170	156
COOS	23,770	764,487	455,854	55,473	38,835	59,148	101,537	30,669	-2,852	28,376	10,653	8,424	322
CROOK	6,895	218,771	148,624	17,003	13,103	15,058	23,705	7,500	-6,746	1,552	2,619	1,645	54
CURRY	8,975	271,720	125,411	28,826	14,512	30,556	54,198	13,115	-1,909	5,209	3,856	5,852	194
DESCHUTES	50,047	2,030,242	1,092,569	135,337	132,364	259,243	222,679	132,893	-17,739	56,995	32,218	49,593	1,472
DOUGLAS	40,198	1,274,994	836,216	83,057	44,859	114,857	154,364	2,227	-12,659	49,009	12,943	16,483	477
GILLIAM	858	28,258	16,807	2,140	525	2,557	2,987	2,879	223	501	518	165	8
GRANT	3,227	90,607	62,233	7,047	3,316	8,490	10,555	2,076	-3,859	903	1,062	949	41
HARNEY	3,110	76,977	57,390	5,310	2,928	6,426	8,135	2,177	-4,938	-776	1,161	1,563	79
HOOD RIVER	8,759	289,912	181,598	18,723	16,055	23,087	27,222	15,492	-1,206	7,902	3,985	5,167	145
JACKSON	73,574	2,639,666	1,507,819	180,341	145,981	277,059	310,209	142,625	-12,231	81,735	33,226	40,730	1,374
JEFFERSON	5,808	190,910	119,731	10,061	4,123	10,504	15,712	25,086	-1,320	7,319	1,689	1,428	44
JOSEPHINE	28,988	888,900	478,235	74,884	51,821	81,050	135,573	48,107	-5,228	25,084	12,519	11,725	432
KLAMATH	24,613	751,658	513,686	45,797	26,258	43,929	88,218	26,537	-12,379	17,545	8,824	11,148	256
LAKE	2,840	74,138	47,915	5,423	2,505	6,175	10,034	2,404	-2,141	1,044	996	1,822	47
LANE	135,142	5,057,561	3,190,640	303,057	203,258	435,587	486,366	254,691	-17,875	199,594	58,001	62,238	1,993
LINCOLN	18,985	607,323	325,676	48,910	37,462	50,564	100,887	25,434	-2,140	19,693	8,581	9,745	327
LINN	43,648	1,581,703	1,101,074	77,034	49,958	95,212	145,876	57,518	-1,282	59,573	14,738	11,819	341
MALHEUR	10,382	285,219	189,700	20,279	16,726	19,214	29,776	14,312	-5,520	-129	4,338	5,278	79
MARION	115,232	4,190,955	2,808,224	226,533	150,959	216,448	427,667	218,305	-5,933	152,395	41,182	38,798	1,259
MORROW	3,876	113,377	81,091	5,216	3,103	6,261	9,802	6,248	-950	1,625	1,396	2,450	74
MULTNOMAH	311,940	13,312,558	8,722,458	763,548	532,170	1,063,158	997,502	661,466	-5,815	512,997	142,792	213,358	5,490
POLK	24,331	919,572	600,084	51,351	35,706	65,199	110,802	30,938	-6,053	32,201	8,801	8,408	262
SHERMAN	856	28,008	13,810	2,057	800	1,533	3,177	4,331	2,659	318	918	245	3
TILLAMOOK	10,237	314,898	179,091	24,226	18,488	21,669	47,962	15,422	813	8,806	5,342	3,894	131
UMATILLA	26,466	835,637	573,886	37,535	38,093	36,933	78,377	38,459	-5,617	31,248	10,264	17,397	410
UNION	10,058	315,704	211,907	17,696	17,510	21,962	33,835	13,079	-6,214	7,052	4,604	3,588	106
WALLOWA	3,089	80,905	49,666	7,970	4,679	8,848	11,497	2,703	-3,049	-557	1,568	747	31
WASCO	9,466	317,273	203,021	19,385	15,060	16,125	35,589	17,403	2,196	10,073	4,695	3,206	90
WASHINGTON	166,963	8,881,503	6,108,936	405,627	336,810	692,844	494,159	421,586	-9,102	310,497	84,792	209,759	4,821
WHEELER	594	14,506	8,626	1,793	646	3,063	2,358	48	-1,653	-328	218	172	1
YAMHILL	32,997	1,309,898	864,279	73,825	49,191	95,647	103,284	91,013	-7,499	42,405	13,079	11,144	312
CLARK CO.	51,526	1,667,175	56,238	3,386	1,617	9,395	4,089	2,377	-16	4,471	768	1,594,402	8,015
OTHER WA.	27,935	608,769	61,053	7,239	4,327	9,623	9,754	-115	-499	-5,880	947	529,278	5,064
CALIFORNIA	23,953	647,119	101,368	14,983	5,764	35,591	16,765	5,237	-254	10,552	1,728	462,559	3,718
IDAHO	10,641	180,843	16,982	1,529	886	1,903	2,147	968	-21	960	321	156,872	1,061
OTHER STA.	45,175	1,010,334	208,517	31,317	9,752	58,909	28,453	9,312	-828	19,665	3,352	656,662	8,073
TOTAL	1,587,399	62,085,616	38,071,826	3,336,022	2,448,090	4,747,038	5,190,394	2,852,815	-199,354	2,038,593	649,244	4,299,883	50,448



## **Section 7: Tables for Individual Counties and Other States**

This section summarizes total income and tax by adjusted gross income level in individual tables 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: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN BAKER CO.**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	103	224	-9,123	255	62	3	567	14	1	0	1	0	0	0	0
NEG <10	93	153	-329	0	8	1	331	0	0	0	0	0	0	0	0
0- 2	278	235	326	4	4	4	474	37	2	0	2	1	1	0	1
2- 4	362	272	1,084	4	22	9	774	391	20	0	20	8	12	1	12
4- 6	372	425	1,831	6	19	14	936	961	53	0	53	29	23	1	22
6- 8	341	449	2,388	5	52	32	985	1,436	84	0	85	42	43	2	41
8- 10	378	617	3,416	28	92	64	1,215	2,156	133	0	133	69	64	3	61
10- 12	327	587	3,583	4	233	86	1,151	2,227	144	0	144	71	73	3	69
12- 14	328	642	4,235	4	133	125	1,146	2,877	192	0	192	88	103	5	99
14- 16	290	588	4,337	5	300	148	1,020	2,916	197	0	197	86	110	5	105
16- 18	251	562	4,259	9	277	167	1,030	2,858	199	0	199	80	119	5	113
18- 20	278	603	5,275	5	317	248	1,131	3,672	265	0	265	90	175	8	167
20- 22	230	518	4,837	17	326	245	912	3,447	255	0	255	77	178	8	170
22- 24	214	473	4,919	6	269	285	943	3,479	261	0	261	71	190	9	181
24- 26	187	441	4,680	13	303	269	864	3,321	250	0	250	62	188	9	179
26- 28	180	451	4,851	0	393	289	852	3,368	257	0	257	64	193	9	184
28- 30	147	373	4,265	16	270	273	665	3,095	238	0	238	57	181	8	172
30- 32	144	374	4,454	4	277	284	781	3,149	245	0	245	53	192	9	183
32- 34	147	402	4,840	5	306	317	749	3,499	273	0	273	55	218	10	208
34- 36	145	389	5,083	3	490	326	860	3,464	272	0	272	56	217	10	207
36- 38	131	325	4,844	9	417	320	747	3,391	269	0	269	45	224	10	214
38- 40	126	332	4,918	31	356	311	760	3,531	283	0	283	46	236	11	226
40- 45	293	769	12,421	14	764	797	1,778	9,164	742	0	742	108	635	29	606
45- 50	230	641	10,921	16	522	649	1,519	8,250	674	0	674	92	582	27	556
50- 55	205	576	10,772	18	684	598	1,450	8,075	665	0	665	88	577	26	551
55- 60	153	450	8,774	8	461	445	1,197	6,678	554	0	554	79	475	22	453
60- 70	234	670	15,112	15	1,063	694	2,093	11,293	944	0	944	109	835	38	797
70- 80	132	394	9,869	14	757	391	1,171	7,565	639	0	639	59	579	26	553
80- 90	99	295	8,360	5	511	295	963	6,595	562	0	562	49	513	23	489
90-100	69	186	6,560	12	424	207	894	5,046	433	0	433	35	398	18	380
100-125	76	203	8,371	16	421	228	912	6,826	590	0	590	46	544	25	520
125-150	31	84	4,197	50	136	93	365	3,654	319	0	319	34	285	13	272
150-200	37	102	6,316	7	159	110	428	5,625	496	0	496	41	454	21	434
200+	36	100	9,967	136	244	108	900	8,851	785	0	785	73	712	33	680
NEGATIVE	196	377	-9,452	255	70	4	898	14	1	0	1	0	0	0	0
S 0- 10	1,731	1,998	9,046	48	189	122	4,384	4,981	292	0	293	149	144	7	138
U 10- 20	1,474	2,982	21,688	27	1,259	773	5,478	14,549	996	0	996	416	580	27	554
B 20- 30	958	2,256	23,551	53	1,560	1,361	4,236	16,709	1,260	0	1,260	331	930	42	887
T 30- 40	693	1,822	24,141	52	1,846	1,559	3,897	17,034	1,341	0	1,341	255	1,087	50	1,037
O 40- 60	881	2,436	42,887	55	2,431	2,489	5,945	32,168	2,636	0	2,636	367	2,269	104	2,165
T 60-100	534	1,545	39,901	46	2,756	1,586	5,122	30,499	2,577	0	2,577	253	2,324	106	2,218
100+	180	489	28,852	208	959	539	2,605	24,956	2,190	0	2,190	194	1,996	91	1,905
TOTAL	6,647	13,905	180,614	744	11,071	8,434	32,563	140,910	11,295	0	11,295	1,965	9,330	426	8,904

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN BENTON CO.**

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ----- ADDS SUBS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
NEG >10	76	141	-5,461	338	34	1	528	10	0	0	0	0	0	0	0
NEG <10	105	143	-301	7	19	2	395	3	0	0	0	0	0	0	0
0- 2	1,398	732	1,563	14	83	24	1,841	247	14	0	14	2	12	0	11
2- 4	1,802	1,008	5,434	27	76	82	3,131	2,352	124	0	124	42	82	4	78
4- 6	1,608	1,203	7,989	25	124	122	3,076	4,804	270	0	270	110	160	7	153
6- 8	1,408	1,341	9,797	17	81	214	3,227	6,495	392	0	392	137	255	12	243
8- 10	1,218	1,419	10,952	13	124	319	3,144	7,540	485	0	485	168	316	14	302
10- 12	1,167	1,539	12,820	11	293	471	3,522	8,911	606	0	606	196	410	19	391
12- 14	1,111	1,622	14,436	14	404	603	3,321	10,351	727	0	727	226	501	23	479
14- 16	1,013	1,554	15,163	16	345	755	3,052	11,111	799	0	799	226	573	26	547
16- 18	945	1,494	16,087	26	499	913	3,096	11,748	867	0	867	216	652	30	622
18- 20	893	1,481	16,957	17	527	1,052	3,000	12,480	935	0	935	217	717	33	685
20- 22	771	1,341	16,197	29	689	1,066	2,788	11,802	896	0	896	195	702	32	669
22- 24	748	1,314	17,186	15	574	1,205	2,662	12,840	992	0	992	190	801	37	765
24- 26	697	1,290	17,402	20	725	1,224	2,887	12,759	990	0	990	189	801	37	764
26- 28	727	1,300	19,626	31	886	1,525	2,909	14,444	1,139	0	1,139	186	953	44	909
28- 30	660	1,282	19,160	19	686	1,396	2,937	14,239	1,127	0	1,127	182	946	43	902
30- 32	613	1,192	18,985	19	846	1,409	2,888	13,972	1,114	0	1,114	164	950	43	906
32- 34	568	1,139	18,736	26	839	1,381	2,400	14,239	1,147	0	1,147	157	989	45	944
34- 36	565	1,164	19,747	15	953	1,398	2,882	14,596	1,173	0	1,173	164	1,009	46	963
36- 38	568	1,244	21,043	111	1,019	1,431	3,216	15,590	1,260	0	1,260	168	1,092	50	1,042
38- 40	494	1,088	19,258	13	932	1,278	2,760	14,362	1,167	0	1,167	147	1,020	47	973
40- 45	1,183	2,729	50,231	120	2,801	3,175	7,302	37,186	3,040	0	3,040	375	2,665	122	2,544
45- 50	1,110	2,700	52,661	112	3,142	3,080	7,912	38,752	3,188	0	3,188	371	2,817	129	2,688
50- 55	993	2,586	52,080	185	2,952	2,854	7,341	39,251	3,254	0	3,254	349	2,905	133	2,772
55- 60	890	2,293	51,127	81	3,137	2,573	7,414	38,188	3,184	0	3,184	315	2,869	131	2,738
60- 70	1,620	4,528	105,060	172	6,743	4,762	15,343	78,597	6,598	0	6,598	622	5,975	273	5,702
70- 80	1,251	3,567	93,620	137	5,166	3,705	13,370	71,698	6,076	0	6,076	507	5,569	255	5,315
80- 90	920	2,641	78,045	195	4,237	2,740	10,761	60,503	5,161	0	5,161	370	4,791	219	4,572
90-100	700	2,102	66,383	146	3,475	2,083	8,756	52,239	4,482	0	4,482	301	4,182	191	3,990
100-125	1,039	3,109	115,198	366	5,799	3,107	14,360	92,298	7,979	0	7,979	457	7,522	344	7,179
125-150	484	1,434	65,771	198	2,871	1,442	7,754	53,903	4,698	0	4,698	221	4,476	205	4,272
150-200	409	1,179	70,264	224	2,414	1,227	7,334	59,547	5,230	3	5,233	200	5,033	230	4,803
200-300	241	705	57,522	285	1,754	718	5,018	50,326	4,454	1	4,456	115	4,341	198	4,142
300-500	95	291	36,020	201	949	285	2,266	32,732	2,917	0	2,917	56	2,861	131	2,730
500+	76	197	96,360	734	1,965	226	7,585	87,319	7,836	0	7,836	118	7,718	353	7,365
NEGATIVE	181	284	-5,761	344	53	3	923	13	0	0	0	0	0	0	0
S 0- 10	7,434	5,703	35,734	96	488	761	14,420	21,437	1,284	0	1,284	458	825	37	788
U 10- 20	5,129	7,690	75,464	84	2,067	3,794	15,991	54,599	3,934	0	3,934	1,080	2,854	130	2,723
B 20- 30	3,603	6,527	89,571	114	3,560	6,417	14,183	66,084	5,144	0	5,144	942	4,202	192	4,010
T 30- 40	2,808	5,827	97,770	184	4,588	6,897	14,145	72,760	5,861	0	5,861	801	5,060	231	4,829
O 40- 60	4,176	10,308	206,099	498	12,032	11,681	29,969	153,378	12,666	0	12,666	1,410	11,256	514	10,741
T 60-100	4,491	12,838	343,108	650	19,621	13,290	48,229	263,037	22,317	0	22,317	1,800	20,517	938	19,579
100+	2,344	6,915	441,135	2,008	15,751	7,004	44,316	376,125	33,114	4	33,118	1,168	31,951	1,460	30,491
TOTAL	30,166	56,092	1,283,120	3,978	58,161	49,848	182,177	1,007,433	84,320	4	84,324	7,659	76,665	3,503	73,162

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN CLACKAMAS CO.**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	441	965	-42,124	1,555	4,422	38	6,594	46	4	0	4	1	3	0	3
NEG <10	605	924	-1,812	50	147	9	3,260	11	1	0	1	0	0	0	0
0- 2	5,713	3,024	6,429	238	160	95	8,696	986	57	0	57	8	49	2	47
2- 4	6,523	3,903	19,428	85	263	229	13,018	7,656	399	0	399	126	273	12	261
4- 6	6,046	4,847	30,111	93	367	472	13,662	17,214	961	0	961	366	595	27	568
6- 8	5,386	5,705	37,677	79	634	791	14,967	23,273	1,391	0	1,391	524	867	40	827
8- 10	5,090	6,620	45,679	78	931	1,268	16,086	29,139	1,850	0	1,850	707	1,142	52	1,090
10- 12	4,872	7,071	53,492	98	1,459	1,875	16,616	35,366	2,376	0	2,376	857	1,519	69	1,450
12- 14	4,982	7,997	64,790	97	1,892	2,504	18,253	43,771	3,020	0	3,020	1,068	1,952	89	1,863
14- 16	4,924	8,190	73,842	97	2,553	3,287	18,417	50,893	3,598	0	3,598	1,159	2,439	111	2,327
16- 18	4,673	7,987	79,387	141	2,272	4,086	18,814	55,338	4,026	0	4,026	1,145	2,881	132	2,750
18- 20	4,663	8,225	88,495	109	2,861	5,047	18,995	62,650	4,661	0	4,661	1,230	3,431	157	3,274
20- 22	4,501	8,063	94,534	61	2,782	5,859	19,201	67,705	5,120	0	5,120	1,195	3,924	179	3,745
22- 24	4,180	7,398	96,123	111	3,454	6,500	18,385	68,720	5,287	0	5,287	1,065	4,223	193	4,030
24- 26	4,027	7,373	100,639	293	4,012	7,125	18,509	72,325	5,625	0	5,625	1,056	4,569	209	4,359
26- 28	3,891	7,242	105,041	263	3,296	7,657	18,810	76,136	5,975	0	5,975	1,025	4,950	226	4,724
28- 30	3,779	7,303	109,543	190	3,846	7,919	19,122	79,264	6,266	0	6,266	1,022	5,245	240	5,005
30- 32	3,631	7,166	112,521	231	4,420	7,975	19,981	80,914	6,439	0	6,439	981	5,458	250	5,209
32- 34	3,418	6,991	112,758	131	4,162	7,752	20,243	81,105	6,484	0	6,484	960	5,524	252	5,271
34- 36	3,265	6,971	114,205	102	4,515	7,781	20,201	82,199	6,597	0	6,597	953	5,644	258	5,386
36- 38	3,164	6,994	117,006	277	5,257	7,673	20,807	84,048	6,777	0	6,777	945	5,831	266	5,565
38- 40	2,956	6,813	115,254	165	5,222	7,382	20,745	82,514	6,669	0	6,669	919	5,750	263	5,487
40- 45	7,150	16,922	303,495	1,147	14,026	18,575	54,583	218,333	17,782	0	17,782	2,292	15,490	708	14,782
45- 50	6,231	15,614	295,730	248	12,980	16,997	53,322	213,414	17,501	0	17,501	2,120	15,381	703	14,678
50- 55	5,726	14,904	300,407	607	14,192	16,049	53,464	217,753	17,985	0	17,985	2,034	15,951	729	15,222
55- 60	5,504	15,164	316,214	398	14,218	15,826	55,442	231,545	19,217	0	19,217	2,080	17,136	783	16,353
60- 70	9,159	25,697	593,436	922	26,356	26,836	102,453	439,562	36,798	0	36,798	3,549	33,249	1,519	31,730
70- 80	6,705	19,274	501,118	776	20,375	19,807	84,957	377,327	31,891	0	31,891	2,648	29,243	1,336	27,907
80- 90	4,954	14,356	419,707	509	15,198	14,738	68,539	321,982	27,433	0	27,433	1,998	25,435	1,162	24,273
90-100	3,500	10,415	331,701	402	11,558	10,425	52,924	257,295	22,059	0	22,059	1,447	20,612	942	19,670
100-125	5,038	15,010	558,642	982	18,094	15,006	86,775	439,939	38,004	0	38,004	2,118	35,886	1,640	34,246
125-150	2,491	7,504	339,380	495	9,192	7,396	50,667	273,222	23,799	0	23,799	1,129	22,669	1,036	21,633
150-200	2,452	7,434	419,340	640	11,250	7,304	56,449	345,194	30,295	1	30,296	1,194	29,101	1,330	27,771
200-300	1,823	5,541	440,970	1,728	8,598	5,436	49,801	378,863	33,527	0	33,527	980	32,547	1,487	31,060
300-500	921	2,780	343,652	823	5,172	2,738	32,425	304,166	27,087	4	27,092	823	26,269	1,201	25,068
500+	692	2,055	866,810	4,085	13,407	2,067	55,340	800,081	71,790	11	71,801	1,813	69,989	3,198	66,790
NEGATIVE	1,046	1,889	-43,936	1,605	4,569	47	9,854	57	4	0	4	1	3	0	3
S 0- 10	28,758	24,099	139,325	574	2,355	2,855	66,429	78,268	4,657	0	4,657	1,731	2,926	133	2,793
U 10- 20	24,114	39,470	360,007	541	11,037	16,799	91,094	248,018	17,681	0	17,681	5,459	12,222	559	11,663
B 20- 30	20,378	37,379	505,879	918	17,390	35,060	94,027	364,150	28,273	0	28,273	5,363	22,910	1,047	21,863
T 30- 40	16,434	34,935	571,744	905	23,576	38,563	101,977	410,781	32,967	0	32,967	4,759	28,207	1,289	26,918
O 40- 60	24,611	62,604	1,215,847	2,401	55,416	67,448	216,811	881,045	72,485	0	72,485	8,526	63,959	2,923	61,036
T 60-100	24,318	69,742	1,845,963	2,608	73,487	71,806	308,873	1,396,166	118,181	0	118,181	9,641	108,540	4,960	103,579
100+	13,417	40,324	2,968,794	8,754	65,712	39,947	331,458	2,541,465	224,502	16	224,518	8,057	216,461	9,892	206,569
TOTAL	153,076	310,442	7,563,623	18,306	253,542	272,526	1,220,522	5,919,949	498,750	16	498,766	43,538	455,228	20,803	434,425

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN CLATSOP CO.**

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	77	168	-4,058	9	42	9	781	0	0	0	0	0	0	0	0
NEG <10	107	183	-370	4	9	0	564	0	0	0	0	0	0	0	0
0- 2	551	413	636	6	10	5	925	65	4	0	4	1	3	0	3
2- 4	746	618	2,231	0	27	21	1,542	840	44	0	44	19	25	1	24
4- 6	718	677	3,588	10	28	38	1,634	2,036	113	0	113	53	60	3	58
6- 8	710	916	4,964	14	93	71	2,123	2,999	176	0	176	82	94	4	90
8- 10	630	915	5,646	16	135	128	1,917	3,624	228	0	228	101	126	6	120
10- 12	678	1,089	7,464	10	219	227	2,087	5,040	332	0	332	138	194	9	185
12- 14	640	1,031	8,292	52	346	319	2,177	5,661	390	0	390	141	249	11	238
14- 16	611	1,049	9,164	5	371	371	2,369	6,201	434	0	434	148	286	13	273
16- 18	583	1,112	9,894	25	437	464	2,468	6,706	480	0	480	156	324	15	309
18- 20	491	973	9,318	30	329	473	2,086	6,530	475	0	475	146	329	15	314
20- 22	450	919	9,433	8	408	537	1,947	6,640	495	0	495	137	358	16	342
22- 24	398	738	9,162	0	482	591	1,946	6,429	487	0	487	107	380	17	363
24- 26	369	736	9,219	5	441	606	1,918	6,328	482	0	482	100	382	17	365
26- 28	380	741	10,263	57	573	742	1,710	7,350	574	0	574	104	471	22	449
28- 30	333	673	9,645	14	567	676	1,701	6,758	528	0	528	94	434	20	415
30- 32	295	639	9,130	11	450	634	1,595	6,529	516	0	516	83	433	20	413
32- 34	314	692	10,362	12	552	731	1,888	7,267	575	0	575	95	480	22	459
34- 36	274	630	9,603	14	458	668	1,581	6,946	553	0	553	90	463	21	442
36- 38	275	729	10,173	4	477	647	1,686	7,388	590	0	590	102	488	22	466
38- 40	264	631	10,285	47	623	663	1,779	7,312	587	0	587	83	504	23	481
40- 45	649	1,638	27,571	57	1,977	1,728	4,487	19,532	1,581	0	1,581	223	1,358	62	1,296
45- 50	607	1,560	28,786	25	1,964	1,703	4,603	20,647	1,688	0	1,688	212	1,476	67	1,409
50- 55	507	1,380	26,602	22	1,961	1,462	3,956	19,322	1,590	0	1,590	193	1,397	64	1,333
55- 60	415	1,149	23,801	76	1,562	1,214	3,464	17,664	1,465	0	1,465	159	1,305	60	1,246
60- 70	678	1,955	43,815	35	3,231	1,978	6,327	32,398	2,709	0	2,709	274	2,436	111	2,324
70- 80	388	1,066	28,933	82	1,851	1,154	4,040	21,972	1,857	0	1,857	154	1,703	78	1,625
80- 90	260	747	22,014	43	1,599	773	3,047	16,661	1,420	0	1,420	118	1,302	59	1,242
90-100	170	495	16,054	11	980	508	2,111	12,467	1,068	0	1,068	101	968	44	924
100-125	202	544	22,169	19	1,603	605	3,070	16,911	1,458	0	1,458	98	1,360	62	1,298
125-150	98	252	13,342	24	728	289	1,575	10,774	940	0	940	99	841	38	802
150-200	123	314	21,166	198	878	366	2,296	17,825	1,566	0	1,566	70	1,496	68	1,428
200-300	68	193	16,534	71	554	204	1,589	14,258	1,262	0	1,262	73	1,189	54	1,134
300-500	33	70	12,489	30	636	98	1,170	10,615	946	0	946	40	906	41	864
500+	19	43	20,054	0	199	57	791	19,007	1,705	0	1,705	30	1,675	77	1,598
NEGATIVE	184	351	-4,429	13	51	9	1,345	0	0	0	0	0	0	0	0
S 0- 10	3,355	3,539	17,066	45	293	263	8,142	9,563	565	0	565	256	309	14	295
U 10- 20	3,003	5,254	44,132	122	1,703	1,854	11,187	30,137	2,112	0	2,112	729	1,383	63	1,320
B 20- 30	1,930	3,807	47,722	83	2,471	3,152	9,222	33,505	2,566	0	2,566	541	2,026	93	1,933
T 30- 40	1,422	3,321	49,553	88	2,560	3,343	8,528	35,441	2,822	0	2,822	453	2,369	108	2,261
O 40- 60	2,178	5,727	106,761	180	7,464	6,107	16,511	77,166	6,324	0	6,324	788	5,537	253	5,284
T 60-100	1,496	4,263	110,817	170	7,661	4,413	15,525	83,498	7,054	0	7,054	646	6,408	293	6,115
100+	543	1,416	105,754	342	4,598	1,618	10,491	89,389	7,877	0	7,877	411	7,467	341	7,125
TOTAL	14,111	27,678	477,375	1,044	26,800	20,758	80,952	358,700	29,321	0	29,321	3,823	25,498	1,165	24,333

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN COLUMBIA CO.**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	56	135	-3,644	0	39	2	424	0	0	0	0	0	0	0	0
NEG <10	73	132	-229	29	32	2	444	0	0	0	0	0	0	0	0
0- 2	595	356	687	165	15	10	1,103	216	16	0	16	1	15	1	15
2- 4	764	593	2,298	8	20	14	1,564	879	46	0	46	18	27	1	26
4- 6	675	643	3,353	2	42	40	1,528	1,871	104	0	104	47	57	3	54
6- 8	677	769	4,748	2	65	90	1,798	2,926	173	0	173	72	100	5	96
8- 10	697	923	6,254	109	133	145	2,077	4,134	262	0	262	108	154	7	147
10- 12	621	994	6,819	1	158	201	2,032	4,541	298	0	298	128	170	8	162
12- 14	601	1,011	7,816	4	311	276	2,015	5,308	361	0	361	141	220	10	210
14- 16	607	1,069	9,104	5	345	378	2,326	6,233	437	0	437	149	288	13	274
16- 18	525	953	8,887	31	312	424	2,053	6,284	450	0	450	144	306	14	292
18- 20	523	974	9,918	14	374	526	2,255	6,901	506	0	506	142	364	17	347
20- 22	478	934	10,026	5	311	574	2,119	7,101	525	0	525	134	391	18	373
22- 24	477	921	10,966	5	531	706	2,050	7,748	587	0	587	135	452	21	432
24- 26	453	924	11,314	8	341	744	2,128	8,182	626	0	626	130	496	23	473
26- 28	410	854	11,071	14	341	747	1,937	8,083	628	0	628	117	511	23	487
28- 30	457	971	13,237	4	437	931	2,150	9,757	766	0	766	138	628	29	600
30- 32	432	969	13,383	5	463	910	2,172	9,891	780	0	780	135	645	29	616
32- 34	448	1,018	14,781	9	611	1,028	2,371	10,804	857	0	857	140	716	33	684
34- 36	422	1,010	14,775	8	667	1,029	2,231	10,895	869	0	869	137	732	33	699
36- 38	394	955	14,608	8	386	969	2,204	11,072	891	0	891	130	760	35	725
38- 40	446	1,102	17,388	9	557	1,110	2,818	12,918	1,040	0	1,040	150	890	41	850
40- 45	965	2,541	41,009	177	1,208	2,495	6,579	30,947	2,518	0	2,518	341	2,177	99	2,077
45- 50	938	2,566	44,510	60	1,459	2,631	6,902	33,600	2,751	0	2,751	349	2,402	110	2,293
50- 55	892	2,584	46,786	25	1,474	2,553	7,013	35,805	2,956	0	2,956	355	2,602	119	2,483
55- 60	840	2,519	48,190	44	1,982	2,447	7,448	36,379	3,018	0	3,018	344	2,674	122	2,552
60- 70	1,316	3,876	85,231	195	2,826	3,911	12,399	66,302	5,558	0	5,558	528	5,030	230	4,800
70- 80	859	2,522	64,038	219	1,797	2,556	9,244	50,659	4,287	0	4,287	354	3,933	180	3,753
80- 90	537	1,560	45,549	40	1,334	1,594	5,958	36,719	3,135	0	3,135	212	2,923	134	2,790
90-100	378	1,109	35,714	102	962	1,127	4,796	28,932	2,484	0	2,484	157	2,327	106	2,221
100-125	352	979	38,716	28	858	1,055	4,733	32,097	2,777	0	2,777	142	2,635	120	2,515
125-150	129	374	17,403	38	856	384	1,904	14,319	1,248	0	1,248	63	1,185	54	1,131
150-200	107	282	18,188	13	400	319	1,632	15,850	1,393	0	1,393	46	1,347	62	1,286
200-300	60	153	14,367	49	837	180	907	12,492	1,106	0	1,106	26	1,080	49	1,031
300-500	23	59	9,019	16	284	69	439	8,244	735	0	735	10	725	33	692
500+	18	49	13,126	7	276	54	314	12,489	1,118	0	1,118	19	1,099	50	1,049
NEGATIVE	129	267	-3,873	29	71	4	868	0	0	0	0	0	0	0	0
S 0- 10	3,408	3,284	17,341	286	275	298	8,069	10,027	600	0	600	247	353	16	337
U 10- 20	2,877	5,001	42,544	55	1,499	1,805	10,681	29,268	2,051	0	2,051	703	1,348	62	1,286
B 20- 30	2,275	4,604	56,613	37	1,960	3,701	10,382	40,870	3,132	0	3,132	654	2,478	113	2,365
T 30- 40	2,142	5,054	74,935	40	2,683	5,046	11,797	55,579	4,437	0	4,437	692	3,744	171	3,573
O 40- 60	3,635	10,210	180,495	306	6,123	10,125	27,941	136,730	11,243	0	11,243	1,389	9,855	450	9,404
T 60-100	3,090	9,067	230,532	555	6,919	9,189	32,397	182,612	15,463	0	15,463	1,250	14,213	649	13,563
100+	689	1,896	110,819	151	3,511	2,061	9,929	95,491	8,377	0	8,377	306	8,071	369	7,703
TOTAL	18,245	39,383	709,405	1,459	23,042	32,229	112,063	550,576	45,303	0	45,303	5,241	40,062	1,831	38,231

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN COOS CO.**

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	160	339	-7,220	33	260	7	1,252	0	0	0	0	0	0	0	0
NEG <10	186	321	-682	22	59	2	955	0	0	0	0	0	0	0	0
0- 2	943	802	1,018	26	37	11	1,735	119	7	0	7	2	5	0	5
2- 4	1,204	1,253	3,609	23	61	26	2,721	1,240	65	0	65	33	31	1	30
4- 6	1,096	1,380	5,486	13	147	53	2,754	2,851	157	0	157	90	68	3	65
6- 8	1,250	1,765	8,777	7	127	96	3,480	5,306	309	0	309	165	144	7	137
8- 10	1,153	1,796	10,325	24	273	207	3,399	6,689	416	0	416	203	213	10	203
10- 12	1,217	2,117	13,386	30	338	353	4,115	8,848	575	0	575	271	304	14	290
12- 14	1,218	2,270	15,796	13	598	453	4,427	10,594	707	0	707	317	390	18	372
14- 16	1,108	2,165	16,613	24	753	581	4,397	11,213	765	0	765	310	456	21	435
16- 18	985	1,900	16,738	10	875	752	3,994	11,415	807	0	807	276	531	24	506
18- 20	834	1,641	15,844	18	981	820	3,494	10,767	782	0	782	240	543	25	518
20- 22	794	1,597	16,662	26	1,023	923	3,330	11,646	860	0	860	230	630	29	601
22- 24	709	1,482	16,307	23	883	964	3,230	11,426	858	0	858	216	642	29	613
24- 26	676	1,481	16,926	14	1,119	1,059	3,263	11,700	886	0	886	214	672	31	641
26- 28	640	1,448	17,266	10	994	1,142	2,814	12,430	957	0	957	209	748	34	714
28- 30	600	1,292	17,372	24	1,223	1,236	2,797	12,276	956	0	956	178	778	36	742
30- 32	586	1,310	18,146	30	957	1,278	2,900	13,083	1,026	0	1,026	182	843	39	805
32- 34	561	1,280	18,498	90	1,127	1,295	2,910	13,339	1,054	0	1,054	179	875	40	835
34- 36	492	1,168	17,215	12	1,115	1,221	2,596	12,396	985	0	985	163	822	38	784
36- 38	496	1,201	18,342	26	915	1,263	2,754	13,509	1,079	0	1,079	165	914	42	873
38- 40	462	1,162	18,000	20	917	1,207	2,573	13,375	1,076	0	1,076	159	918	42	876
40- 45	1,057	2,697	44,909	49	2,791	2,896	6,668	32,879	2,658	0	2,658	372	2,287	104	2,182
45- 50	872	2,252	41,399	75	2,829	2,480	6,040	30,505	2,497	0	2,497	305	2,191	100	2,091
50- 55	794	2,133	41,590	73	2,842	2,288	5,750	30,960	2,554	0	2,554	292	2,263	103	2,159
55- 60	638	1,743	36,631	135	2,169	1,875	4,756	28,016	2,329	0	2,329	238	2,090	96	1,995
60- 70	1,041	2,850	67,132	104	4,862	3,080	8,604	50,776	4,250	0	4,250	394	3,857	176	3,680
70- 80	633	1,783	47,127	90	3,050	1,882	5,570	36,719	3,107	0	3,107	258	2,849	130	2,719
80- 90	384	1,051	32,565	65	1,641	1,148	4,234	25,612	2,184	0	2,184	161	2,023	92	1,930
90-100	240	657	22,703	48	991	719	2,533	18,507	1,591	0	1,591	104	1,487	68	1,419
100-125	297	781	32,871	163	1,982	887	3,848	26,348	2,279	0	2,279	139	2,141	98	2,043
125-150	134	382	18,332	50	851	401	1,838	15,301	1,335	0	1,335	83	1,252	57	1,195
150-200	140	385	23,850	33	781	419	1,966	20,717	1,821	0	1,821	75	1,746	80	1,666
200-300	82	209	19,708	76	579	245	1,563	17,397	1,542	0	1,542	45	1,497	68	1,429
300-500	54	143	20,840	272	608	160	1,457	18,888	1,683	0	1,683	51	1,632	75	1,558
500+	34	79	40,406	2,124	879	102	2,247	39,302	3,527	0	3,527	14	3,513	161	3,353
NEGATIVE	346	660	-7,903	55	318	8	2,207	0	0	0	0	0	0	0	0
S 0- 10	5,646	6,996	29,215	92	646	393	14,089	16,204	954	0	954	493	462	21	441
U 10- 20	5,362	10,093	78,376	95	3,545	2,959	20,427	52,836	3,637	0	3,637	1,413	2,223	102	2,122
B 20- 30	3,419	7,300	84,533	98	5,243	5,323	15,434	59,478	4,517	0	4,517	1,047	3,470	159	3,311
T 30- 40	2,597	6,121	90,202	178	5,031	6,264	13,734	65,703	5,220	0	5,220	847	4,373	200	4,173
O 40- 60	3,361	8,825	164,529	332	10,632	9,539	23,215	122,360	10,038	0	10,038	1,207	8,831	404	8,427
T 60-100	2,298	6,341	169,526	307	10,544	6,829	20,940	131,615	11,132	0	11,132	917	10,215	467	9,748
100+	741	1,979	156,009	2,719	5,680	2,213	12,918	137,954	12,187	0	12,187	406	11,781	538	11,242
TOTAL	23,770	48,315	764,487	3,876	41,639	33,529	122,964	586,149	47,685	0	47,685	6,331	41,354	1,890	39,464

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.



**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN CROOK CO.**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	71	153	-8,034	93	52	2	815	0	0	0	0	0	0	0	0
NEG <10	49	86	-188	0	7	0	244	0	0	0	0	0	0	0	0
0- 2	286	217	345	3	2	5	547	33	2	0	2	0	1	0	1
2- 4	323	300	973	9	11	6	753	360	19	0	19	8	10	0	10
4- 6	316	367	1,592	2	21	17	793	842	47	0	47	26	21	1	20
6- 8	291	428	2,044	0	20	22	893	1,218	71	0	71	37	33	2	32
8- 10	306	526	2,751	2	103	50	974	1,684	103	0	103	55	48	2	46
10- 12	276	479	3,037	8	102	79	1,002	1,958	127	0	127	59	68	3	65
12- 14	298	557	3,860	1	230	111	1,140	2,514	169	0	169	73	95	4	91
14- 16	269	516	4,026	1	182	144	1,210	2,613	178	0	178	72	106	5	101
16- 18	219	420	3,730	3	172	170	960	2,477	174	0	174	62	112	5	107
18- 20	243	497	4,613	19	175	230	1,055	3,229	235	0	235	72	162	7	155
20- 22	271	593	5,685	12	321	297	1,188	3,954	291	0	291	87	205	9	195
22- 24	237	504	5,450	7	178	333	1,000	3,961	299	0	299	74	226	10	215
24- 26	238	555	5,947	0	332	357	1,078	4,286	326	0	326	80	247	11	235
26- 28	231	536	6,230	2	305	405	1,173	4,378	335	0	335	74	261	12	249
28- 30	190	432	5,508	70	325	377	845	4,056	315	0	315	58	257	12	245
30- 32	195	467	6,041	0	222	422	993	4,436	348	0	348	68	281	13	268
32- 34	161	427	5,316	4	331	352	891	3,778	296	0	296	61	235	11	224
34- 36	175	444	6,117	10	399	408	1,015	4,327	343	0	343	61	282	13	269
36- 38	161	467	5,955	2	223	371	1,011	4,380	349	0	349	62	287	13	273
38- 40	165	462	6,438	0	423	403	1,194	4,475	355	0	355	63	291	13	278
40- 45	328	937	13,896	5	677	878	2,195	10,181	818	0	818	127	691	32	659
45- 50	282	800	13,384	6	587	786	2,156	9,883	804	0	804	108	695	32	664
50- 55	277	781	14,491	9	619	808	2,116	11,001	906	0	906	106	800	37	763
55- 60	215	612	12,317	5	685	629	1,814	9,217	764	0	764	84	680	31	649
60- 70	272	802	17,595	10	701	806	2,530	13,595	1,140	0	1,140	111	1,029	47	982
70- 80	172	492	12,875	18	633	515	1,620	10,127	857	0	857	70	787	36	751
80- 90	113	311	9,503	79	464	334	1,303	7,497	639	0	639	61	578	26	552
90-100	62	172	5,850	1	225	186	663	4,777	411	0	411	29	381	17	364
100-125	80	233	8,759	11	420	238	1,202	6,910	596	0	596	62	535	24	510
125-150	35	87	4,757	26	212	105	474	3,993	348	0	348	21	327	15	312
150-200	40	107	6,758	18	179	118	588	5,891	518	0	518	40	477	22	456
200-300	24	63	5,475	92	135	71	474	4,888	433	0	433	25	408	19	389
300+	24	52	15,675	36	320	72	703	14,616	1,309	0	1,309	51	1,258	58	1,200
NEGATIVE	120	239	-8,222	93	58	2	1,059	0	0	0	0	0	0	0	0
S 0- 10	1,522	1,838	7,704	17	157	101	3,960	4,137	241	0	241	127	114	5	109
U 10- 20	1,305	2,469	19,267	31	860	734	5,367	12,791	882	0	882	339	543	25	518
B 20- 30	1,167	2,620	28,820	91	1,461	1,769	5,284	20,635	1,567	0	1,567	372	1,195	55	1,141
T 30- 40	857	2,267	29,867	16	1,597	1,956	5,105	21,396	1,691	0	1,691	315	1,375	63	1,312
O 40- 60	1,102	3,130	54,088	25	2,568	3,100	8,281	40,283	3,291	0	3,291	426	2,866	131	2,735
T 60-100	619	1,777	45,823	108	2,023	1,842	6,115	35,996	3,047	0	3,047	272	2,775	127	2,648
100+	203	542	41,424	183	1,266	604	3,440	36,298	3,204	0	3,204	199	3,005	137	2,868
TOTAL	6,895	14,882	218,771	564	9,990	10,108	38,612	171,536	13,923	0	13,923	2,049	11,874	543	11,331

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN CURRY CO.**

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	97	187	-7,247	117	76	1	794	0	0	0	0	0	0	0	0
NEG <10	109	198	-399	115	29	3	491	79	7	0	7	0	7	0	7
0- 2	386	330	402	15	17	4	687	54	3	0	3	1	3	0	2
2- 4	427	423	1,291	26	16	9	963	486	26	0	26	12	14	1	13
4- 6	431	571	2,174	1	22	21	1,104	1,129	63	0	63	37	26	1	25
6- 8	460	654	3,221	12	94	35	1,346	1,867	110	0	110	59	51	2	49
8- 10	449	768	4,041	6	45	72	1,469	2,561	159	0	159	82	77	4	74
10- 12	454	827	4,999	4	207	116	1,636	3,134	202	0	202	102	99	5	95
12- 14	464	798	6,016	3	372	188	1,921	3,704	248	0	248	102	146	7	139
14- 16	441	851	6,613	4	408	211	1,983	4,135	280	0	280	117	163	7	155
16- 18	446	867	7,575	14	459	316	2,112	4,874	341	0	341	122	219	10	209
18- 20	427	845	8,118	5	525	396	2,035	5,294	379	0	379	121	258	12	246
20- 22	291	614	6,108	10	468	312	1,512	3,938	285	0	285	88	196	9	188
22- 24	265	511	6,095	2	405	372	1,459	4,034	300	0	300	77	222	10	212
24- 26	272	577	6,802	9	586	434	1,383	4,503	339	0	339	88	251	11	240
26- 28	227	509	6,125	38	705	406	1,299	3,986	304	0	304	68	235	11	225
28- 30	229	492	6,630	6	627	457	1,232	4,383	340	0	340	70	270	12	258
30- 32	239	547	7,415	6	624	500	1,465	4,924	383	0	383	78	305	14	291
32- 34	199	469	6,563	30	560	444	1,136	4,515	351	0	351	66	286	13	272
34- 36	164	390	5,745	54	515	388	1,047	3,867	305	0	305	55	249	11	238
36- 38	175	412	6,479	26	520	445	1,089	4,476	356	0	356	57	299	14	285
38- 40	150	367	5,852	36	600	391	1,022	3,889	308	0	308	50	258	12	246
40- 45	377	909	15,989	21	1,526	1,039	2,454	11,092	896	0	896	124	773	35	738
45- 50	288	789	13,675	18	1,392	807	2,119	9,402	764	0	764	105	659	30	628
50- 55	279	719	14,604	29	1,389	796	2,182	10,305	846	0	846	97	749	34	714
55- 60	212	527	12,159	22	1,234	618	1,824	8,522	705	0	705	77	627	29	599
60- 70	326	846	21,017	85	2,650	957	3,141	14,399	1,199	0	1,199	114	1,085	50	1,036
70- 80	193	524	14,434	129	1,629	577	1,983	10,388	875	0	875	80	795	36	758
80- 90	141	384	11,969	35	768	417	1,700	9,134	778	0	778	59	719	33	686
90-100	76	185	7,216	58	917	225	890	5,255	450	0	450	38	412	19	393
100-125	111	275	12,393	67	1,346	332	1,855	8,981	774	0	774	71	703	32	671
125-150	53	130	7,239	45	601	159	1,008	5,517	480	0	480	31	449	21	429
150-200	58	136	9,875	30	687	168	985	8,065	702	0	702	57	645	29	615
200-300	31	74	7,323	75	465	92	828	6,014	532	0	532	29	503	23	480
300-500	17	50	6,262	13	119	51	626	5,479	488	0	488	25	463	21	442
500+	11	18	16,943	128	232	33	446	16,361	1,469	0	1,469	100	1,369	63	1,306
NEGATIVE	206	385	-7,646	232	104	4	1,286	79	7	0	7	0	7	0	7
S 0- 10	2,153	2,746	11,130	60	194	140	5,568	6,097	361	0	361	190	171	8	163
U 10- 20	2,232	4,188	33,321	31	1,971	1,227	9,687	21,141	1,449	0	1,449	565	884	40	844
B 20- 30	1,284	2,703	31,760	66	2,792	1,980	6,885	20,844	1,567	0	1,567	391	1,175	54	1,122
T 30- 40	927	2,185	32,055	152	2,818	2,167	5,759	21,672	1,703	0	1,703	306	1,397	64	1,333
O 40- 60	1,156	2,944	56,428	89	5,542	3,260	8,579	39,320	3,211	0	3,211	404	2,807	128	2,679
T 60-100	736	1,939	54,636	307	5,964	2,175	7,712	39,176	3,302	0	3,302	292	3,011	138	2,873
100+	281	683	60,036	359	3,451	835	5,748	50,416	4,445	0	4,445	313	4,132	189	3,943
TOTAL	8,975	17,773	271,720	1,296	22,836	11,790	51,224	198,747	16,045	0	16,045	2,460	13,584	621	12,963

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN DESCHUTES CO.**

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ----- ADDS	SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
NEG >10	292	632	-29,570	468	1,475	14	4,386	51	4	0	4	1	3	0	3
NEG <10	299	503	-988	127	128	7	1,647	55	5	0	5	0	5	0	4
0- 2	1,985	1,457	2,234	10	69	27	3,295	315	18	0	18	4	15	1	14
2- 4	2,487	1,922	7,382	37	146	78	5,185	2,896	153	0	153	59	95	4	90
4- 6	2,229	2,289	11,147	51	130	146	5,423	6,249	354	0	354	159	195	9	187
6- 8	2,223	2,709	15,534	44	258	273	6,179	9,534	569	0	569	243	325	15	311
8- 10	2,131	2,997	19,104	48	361	454	6,546	12,238	775	0	775	328	447	20	426
10- 12	2,075	3,339	22,837	53	576	681	7,466	14,856	987	0	987	398	589	27	562
12- 14	2,139	3,574	27,832	24	941	978	7,998	18,441	1,260	0	1,260	482	778	36	742
14- 16	1,993	3,542	29,933	27	938	1,221	8,230	20,052	1,403	0	1,403	498	905	41	864
16- 18	1,836	3,225	31,230	27	1,167	1,501	8,099	21,051	1,513	0	1,513	466	1,047	48	1,000
18- 20	1,706	3,240	32,363	30	1,042	1,705	7,473	22,478	1,648	1	1,648	483	1,166	53	1,112
20- 22	1,621	3,129	33,998	77	1,285	1,913	7,491	23,656	1,763	0	1,763	470	1,293	59	1,234
22- 24	1,601	3,152	36,789	68	1,647	2,176	8,281	25,114	1,891	0	1,891	457	1,434	66	1,369
24- 26	1,500	3,028	37,478	35	1,732	2,401	7,610	26,019	1,992	0	1,992	434	1,557	71	1,486
26- 28	1,375	2,932	37,120	102	1,639	2,419	7,568	25,845	1,994	0	1,994	424	1,570	72	1,498
28- 30	1,237	2,662	35,879	146	1,459	2,366	7,200	25,302	1,975	0	1,975	374	1,601	73	1,528
30- 32	1,212	2,737	37,589	55	1,588	2,488	7,436	26,260	2,056	0	2,056	387	1,669	76	1,593
32- 34	1,119	2,556	36,878	51	2,014	2,472	7,074	25,606	2,021	0	2,021	353	1,669	76	1,592
34- 36	1,126	2,672	39,412	51	2,111	2,596	7,635	27,289	2,157	0	2,157	368	1,789	82	1,708
36- 38	1,016	2,497	37,578	54	2,127	2,411	7,209	26,126	2,079	0	2,079	342	1,737	79	1,658
38- 40	993	2,482	38,722	112	2,049	2,462	7,535	26,952	2,155	0	2,155	336	1,819	83	1,736
40- 45	2,222	5,686	94,290	484	6,283	5,836	18,040	65,126	5,243	0	5,243	776	4,467	204	4,263
45- 50	2,031	5,289	96,390	217	6,076	5,587	17,597	67,813	5,527	0	5,527	722	4,805	220	4,586
50- 55	1,759	4,815	92,244	91	6,134	4,997	16,750	64,856	5,325	0	5,325	664	4,661	213	4,448
55- 60	1,458	4,017	83,711	174	5,208	4,214	14,543	60,129	4,979	2	4,981	563	4,417	202	4,215
60- 70	2,338	6,376	151,262	482	9,973	6,893	25,680	109,546	9,146	0	9,146	903	8,243	377	7,867
70- 80	1,498	4,305	111,822	170	6,591	4,435	18,084	83,035	7,011	0	7,011	614	6,397	292	6,105
80- 90	1,031	2,927	87,286	302	4,566	3,063	14,239	65,784	5,599	0	5,599	438	5,161	236	4,925
90-100	753	2,099	71,293	253	4,137	2,230	11,508	53,801	4,609	0	4,609	326	4,283	196	4,087
100-125	984	2,676	109,297	533	6,027	2,922	16,895	84,009	7,254	0	7,254	452	6,801	311	6,490
125-150	486	1,388	66,285	274	2,737	1,439	9,471	52,938	4,613	0	4,613	243	4,370	200	4,170
150-200	507	1,400	87,173	557	3,128	1,507	11,197	71,907	6,316	0	6,316	290	6,026	275	5,751
200-300	392	1,095	94,880	655	3,374	1,171	10,283	80,708	7,142	0	7,142	234	6,908	316	6,592
300-500	220	627	83,386	277	2,477	652	7,448	73,158	6,517	0	6,517	173	6,344	290	6,054
500+	173	452	260,444	1,591	4,665	514	11,356	245,500	22,041	0	22,041	982	21,059	962	20,097
NEGATIVE	591	1,135	-30,558	595	1,603	20	6,034	106	9	0	9	1	8	0	7
S 0- 10	11,055	11,374	55,401	190	964	979	26,628	31,232	1,869	0	1,869	793	1,077	49	1,028
U 10- 20	9,749	16,920	144,195	162	4,664	6,087	39,266	96,877	6,811	1	6,812	2,327	4,485	205	4,280
B 20- 30	7,334	14,903	181,264	428	7,761	11,274	38,150	125,936	9,615	0	9,615	2,160	7,456	341	7,115
T 30- 40	5,466	12,944	190,179	322	9,890	12,430	36,890	132,233	10,469	0	10,469	1,786	8,684	397	8,287
O 40- 60	7,470	19,807	366,633	966	23,701	20,635	66,930	257,925	21,074	2	21,076	2,725	18,351	839	17,512
T 60-100	5,620	15,707	421,663	1,207	25,267	16,621	69,511	312,166	26,365	0	26,365	2,280	24,084	1,101	22,984
100+	2,762	7,638	701,465	3,887	22,408	8,205	66,649	608,219	53,882	0	53,882	2,374	51,508	2,354	49,154
TOTAL	50,047	100,428	2,030,242	7,757	96,258	76,252	350,057	1,564,694	130,095	3	130,098	14,446	115,652	5,285	110,367

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN DOUGLAS CO.**

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	203	428	-11,795	218	198	9	1,507	27	2	0	2	1	1	0	1
NEG <10	263	450	-961	43	45	6	1,340	28	2	0	2	0	2	0	2
0- 2	1,552	1,249	1,739	81	67	20	2,822	204	12	0	12	3	9	0	9
2- 4	1,967	1,845	5,895	28	69	37	4,298	2,089	109	0	109	52	57	3	54
4- 6	1,900	2,154	9,540	14	107	88	4,694	5,179	286	0	286	151	135	6	129
6- 8	1,917	2,678	13,450	14	271	167	5,236	8,165	477	0	477	242	235	11	224
8- 10	1,905	2,974	17,176	22	378	347	6,074	10,935	679	0	679	332	347	16	331
10- 12	1,819	3,210	20,042	20	617	489	6,261	13,042	845	0	845	409	436	20	416
12- 14	2,031	3,687	26,402	77	1,237	791	7,342	17,572	1,177	0	1,177	518	659	30	629
14- 16	1,653	3,145	24,756	33	1,367	933	6,234	16,679	1,150	0	1,150	457	693	32	662
16- 18	1,612	3,220	27,348	16	1,455	1,156	6,610	18,540	1,303	0	1,303	478	824	38	787
18- 20	1,447	2,890	27,469	53	1,504	1,386	5,964	19,011	1,379	0	1,379	434	944	43	901
20- 22	1,335	2,747	28,030	72	1,782	1,544	5,748	19,420	1,438	0	1,438	405	1,034	47	986
22- 24	1,230	2,758	28,280	59	1,583	1,616	5,375	20,068	1,501	0	1,501	410	1,092	50	1,042
24- 26	1,171	2,594	29,285	26	1,891	1,857	5,067	20,787	1,582	0	1,582	369	1,213	55	1,157
26- 28	1,231	2,748	33,232	95	1,874	2,210	5,503	23,974	1,852	0	1,852	379	1,473	67	1,406
28- 30	1,210	2,740	35,048	38	1,686	2,411	5,355	25,794	2,011	0	2,011	386	1,625	74	1,551
30- 32	1,028	2,362	31,825	67	1,679	2,201	4,747	23,470	1,845	0	1,845	333	1,512	69	1,443
32- 34	1,058	2,656	34,903	24	1,825	2,334	5,459	25,515	2,016	0	2,016	365	1,651	75	1,576
34- 36	1,018	2,564	35,647	58	1,979	2,425	5,357	26,043	2,065	0	2,065	356	1,709	78	1,631
36- 38	938	2,394	34,689	41	1,678	2,345	4,997	25,792	2,057	0	2,057	330	1,728	79	1,649
38- 40	888	2,415	34,607	58	1,989	2,276	5,332	25,282	2,022	0	2,022	334	1,688	77	1,611
40- 45	1,998	5,348	84,795	213	4,570	5,463	12,111	63,133	5,101	0	5,101	729	4,373	200	4,173
45- 50	1,684	4,714	79,803	78	4,061	4,746	11,171	60,013	4,900	0	4,900	642	4,258	195	4,063
50- 55	1,354	3,822	70,920	151	4,139	3,905	10,153	53,164	4,376	0	4,376	529	3,847	176	3,671
55- 60	1,085	3,095	62,299	83	3,218	3,195	8,400	47,624	3,952	0	3,952	436	3,516	161	3,355
60- 70	1,653	4,809	106,706	183	5,901	4,875	14,742	81,476	6,815	0	6,815	677	6,138	281	5,858
70- 80	1,063	3,004	79,279	133	4,766	3,162	10,394	61,112	5,165	0	5,165	428	4,737	216	4,521
80- 90	561	1,602	47,334	125	2,642	1,669	6,286	36,941	3,147	0	3,147	249	2,899	132	2,766
90-100	354	1,001	33,454	104	1,923	1,058	4,398	26,197	2,246	0	2,246	151	2,096	96	2,000
100-125	457	1,244	50,751	183	2,942	1,359	6,360	40,304	3,486	0	3,486	221	3,265	149	3,115
125-150	180	500	24,493	124	1,354	537	2,737	19,990	1,743	0	1,743	123	1,620	74	1,546
150-200	198	571	33,878	182	1,475	592	3,462	28,531	2,506	0	2,506	125	2,381	109	2,272
200-300	133	381	31,629	186	937	392	2,507	27,979	2,477	0	2,477	106	2,371	108	2,263
300-500	62	191	22,898	44	368	186	1,590	20,797	1,852	0	1,852	32	1,820	83	1,737
500+	40	89	60,147	984	908	119	2,627	57,478	5,161	0	5,161	69	5,092	233	4,860
NEGATIVE	466	878	-12,756	261	242	14	2,847	55	4	0	4	1	3	0	3
S 0- 10	9,241	10,900	47,801	159	892	660	23,124	26,573	1,562	0	1,562	780	782	36	747
U 10- 20	8,562	16,152	126,017	199	6,180	4,755	32,411	84,844	5,854	0	5,854	2,297	3,557	162	3,394
B 20- 30	6,177	13,587	153,875	290	8,817	9,637	27,047	110,043	8,384	0	8,384	1,948	6,436	294	6,142
T 30- 40	4,930	12,391	171,672	248	9,150	11,581	25,892	126,101	10,006	0	10,006	1,717	8,289	379	7,910
O 40- 60	6,121	16,979	297,816	525	15,988	17,308	41,835	223,934	18,330	0	18,330	2,337	15,993	731	15,262
T 60-100	3,631	10,416	266,774	545	15,231	10,764	35,820	205,726	17,375	0	17,375	1,504	15,870	725	15,145
100+	1,070	2,976	223,795	1,704	7,983	3,185	19,283	195,078	17,225	0	17,225	676	16,549	756	15,793
TOTAL	40,198	84,279	1,274,994	3,932	64,484	57,904	208,260	972,354	78,740	0	78,740	11,261	67,478	3,083	64,395

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN GILLIAM CO.**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEGATIVE	19	28	-568	4	2	0	63	0	0	0	0	0	0	0	0
0- 2	45	26	46	0	1	0	76	2	0	0	0	0	0	0	0
2- 4	39	20	117	0	0	1	77	42	2	0	2	1	2	0	2
4- 6	48	35	233	0	0	4	110	130	7	0	7	2	5	0	5
6- 8	32	36	226	0	3	5	97	131	8	0	8	3	5	0	5
8- 10	37	56	335	0	1	7	119	207	13	0	13	6	7	0	6
10- 12	36	56	401	2	3	10	130	262	17	0	17	8	10	0	9
12- 14	21	44	272	0	12	4	84	172	11	0	11	6	5	0	5
14- 16	36	58	538	0	26	24	114	379	27	0	27	9	18	1	17
16- 18	27	50	460	4	33	21	104	310	22	0	22	8	14	1	13
18- 20	26	47	492	0	57	27	107	307	23	0	23	6	17	1	16
20- 22	31	69	652	0	26	32	109	484	35	0	35	13	23	1	22
22- 24	25	60	577	0	16	32	85	444	34	0	34	9	25	1	24
24- 26	23	47	576	0	47	37	119	374	29	0	29	6	23	1	22
26- 28	17	35	460	0	48	36	56	327	25	0	25	4	21	1	20
28- 30	19	41	547	0	56	40	75	383	30	0	30	5	25	1	24
30- 32	17	48	529	0	8	31	65	425	34	0	34	6	27	1	26
32- 34	22	54	730	0	49	52	121	510	40	0	40	7	33	2	32
34- 36	20	40	700	0	15	52	89	544	44	0	44	6	38	2	36
36- 38	19	42	705	0	15	45	69	576	47	0	47	6	41	2	39
38- 40	22	65	857	0	14	54	117	672	54	0	54	9	46	2	43
40- 45	46	120	1,940	1	158	129	217	1,447	117	0	117	16	101	5	96
45- 50	37	89	1,756	9	115	105	179	1,367	113	0	113	12	101	5	96
50- 55	41	125	2,148	1	90	121	237	1,701	141	0	141	17	123	6	118
55- 60	29	88	1,669	0	96	86	178	1,310	109	0	109	12	97	4	92
60- 70	49	134	3,164	2	238	147	315	2,467	207	0	207	18	189	9	181
70- 80	25	70	1,872	0	71	75	185	1,542	131	0	131	15	116	5	111
80-100	20	54	1,747	8	103	60	185	1,407	120	0	120	17	103	4	99
100-125	13	39	1,440	0	51	39	70	1,280	111	0	111	9	102	5	97
125+	17	42	3,638	41	200	51	124	3,304	292	0	292	6	286	14	273
NEGATIVE	19	28	-568	4	2	0	63	0	0	0	0	0	0	0	0
S 0- 10	201	173	956	0	5	17	478	512	30	0	30	11	18	1	17
U 10- 20	146	255	2,162	6	130	86	540	1,429	99	0	99	37	62	3	59
B 20- 30	115	252	2,812	0	193	177	443	2,014	153	0	153	36	117	5	112
T 30- 40	100	249	3,521	0	102	234	461	2,727	219	0	219	34	185	8	176
O 40- 60	153	422	7,514	11	459	440	810	5,825	480	0	480	58	422	19	402
T 60-100	94	258	6,783	11	411	282	685	5,416	458	0	458	50	409	19	390
100+	30	81	5,078	41	251	90	194	4,585	403	0	403	15	389	18	371
TOTAL	858	1,718	28,258	73	1,553	1,325	3,675	22,507	1,842	0	1,842	240	1,602	73	1,529

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN GRANT CO.**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	58	121	-3,847	69	1,490	2	294	0	0	0	0	0	0	0	0
NEG <10	38	65	-126	7	5	0	143	0	0	0	0	0	0	0	0
0- 2	145	105	149	0	3	2	245	17	1	0	1	0	1	0	1
2- 4	162	107	488	0	16	3	404	171	9	0	9	3	5	0	5
4- 6	158	164	788	0	14	7	354	424	23	0	23	11	12	1	11
6- 8	165	248	1,133	0	14	18	469	673	39	0	39	20	19	1	18
8- 10	119	226	1,060	0	41	18	389	641	39	0	39	22	17	1	16
10- 12	157	309	1,719	0	24	37	512	1,153	74	0	74	39	35	2	33
12- 14	134	266	1,732	1	71	44	468	1,184	78	0	78	36	42	2	40
14- 16	148	320	2,222	4	83	76	546	1,541	105	0	105	45	60	3	58
16- 18	130	289	2,212	0	74	88	431	1,623	115	0	115	44	71	3	68
18- 20	117	254	2,212	12	179	102	464	1,516	109	0	109	39	70	3	67
20- 22	85	186	1,782	0	76	89	438	1,212	89	0	89	27	62	3	59
22- 24	116	280	2,669	0	176	135	531	1,847	136	0	136	41	95	4	91
24- 26	97	205	2,417	13	236	159	427	1,633	124	0	124	29	95	4	90
26- 28	76	177	2,051	2	137	133	316	1,477	114	0	114	25	89	4	85
28- 30	93	205	2,691	0	221	186	446	1,872	146	0	146	30	116	5	111
30- 32	89	198	2,766	23	156	206	313	2,121	168	0	168	27	141	6	134
32- 34	86	191	2,837	1	146	201	411	2,094	167	0	167	25	142	6	136
34- 36	73	175	2,546	0	157	175	431	1,786	141	0	141	23	118	5	113
36- 38	84	209	3,107	5	150	211	424	2,334	186	0	186	30	156	7	149
38- 40	86	236	3,350	0	179	224	383	2,571	207	0	207	33	174	8	166
40- 45	172	494	7,303	7	402	459	938	5,549	449	0	449	70	379	17	362
45- 50	122	349	5,797	0	287	347	733	4,431	363	0	363	47	316	14	301
50- 55	111	323	5,819	55	368	316	752	4,439	365	0	365	48	317	15	303
55- 60	87	251	4,983	0	314	258	590	3,843	320	0	320	35	284	13	271
60- 70	120	376	7,799	4	320	356	929	6,199	520	0	520	57	463	21	442
70- 80	74	216	5,507	21	313	221	700	4,294	364	0	364	32	331	15	316
80- 90	36	105	3,046	2	139	108	297	2,504	214	0	214	16	198	9	189
90-100	18	56	1,709	2	52	54	249	1,356	116	0	116	8	109	5	104
100-125	36	104	3,895	141	238	108	416	3,274	284	0	284	20	264	12	252
125-150	11	26	1,538	8	129	33	95	1,289	112	0	112	4	109	5	104
150-200	10	24	1,812	4	29	30	107	1,650	146	0	146	8	137	6	131
200+	14	36	5,442	23	149	42	393	4,879	435	0	435	25	411	18	391
NEGATIVE	96	186	-3,973	77	1,495	2	437	0	0	0	0	0	0	0	0
S 0- 10	749	850	3,618	0	87	47	1,862	1,926	111	0	111	57	54	2	52
U 10- 20	686	1,438	10,096	17	430	347	2,421	7,017	481	0	481	202	278	13	265
B 20- 30	467	1,053	11,609	16	847	702	2,158	8,041	608	0	608	152	456	21	435
T 30- 40	418	1,009	14,606	29	788	1,017	1,962	10,906	869	0	869	138	731	33	698
O 40- 60	492	1,417	23,902	62	1,371	1,380	3,012	18,262	1,497	0	1,497	201	1,296	59	1,237
T 60-100	248	753	18,061	28	824	739	2,174	14,352	1,214	0	1,214	113	1,101	50	1,051
100+	71	190	12,687	175	544	213	1,012	11,093	976	0	976	56	920	42	878
TOTAL	3,227	6,896	90,607	404	6,387	4,446	15,037	71,597	5,756	0	5,756	919	4,837	221	4,616

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN HARNEY CO.**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	77	163	-5,060	13	6	15	347	0	0	0	0	0	0	0	0
NEG <10	44	87	-160	2	1	0	210	0	0	0	0	0	0	0	0
0- 2	144	99	187	0	1	2	228	24	1	0	1	0	1	0	1
2- 4	173	143	514	2	2	2	368	171	9	0	9	4	5	0	5
4- 6	169	187	842	3	3	7	375	472	26	0	26	13	13	1	12
6- 8	151	198	1,059	3	19	15	405	649	39	0	39	18	20	1	20
8- 10	168	280	1,507	3	93	36	467	964	60	0	60	29	31	1	30
10- 12	155	282	1,698	0	47	48	478	1,150	75	0	75	35	40	2	39
12- 14	133	253	1,724	4	32	50	418	1,239	84	0	84	36	48	2	46
14- 16	124	267	1,862	1	41	62	431	1,333	91	0	91	40	51	2	49
16- 18	136	267	2,301	2	37	98	550	1,622	115	0	115	39	76	3	73
18- 20	127	284	2,411	2	42	115	453	1,806	131	0	131	43	88	4	84
20- 22	119	259	2,503	0	86	131	438	1,853	138	0	138	40	98	4	93
22- 24	90	206	2,060	0	70	112	425	1,482	111	0	111	31	79	4	76
24- 26	107	241	2,680	66	71	168	423	2,086	160	0	160	38	122	6	116
26- 28	85	210	2,296	4	72	143	352	1,740	134	0	134	30	103	5	99
28- 30	97	215	2,806	0	191	192	441	2,006	156	0	156	30	127	6	121
30- 32	82	207	2,548	2	158	170	398	1,829	143	0	143	30	113	5	108
32- 34	61	174	2,009	0	93	123	330	1,470	115	0	115	24	92	4	87
34- 36	79	214	2,762	0	104	184	360	2,117	168	0	168	28	140	6	134
36- 38	50	127	1,849	0	108	125	275	1,350	108	0	108	17	91	4	87
38- 40	63	171	2,454	0	52	154	309	1,939	156	0	156	26	129	6	123
40- 45	113	312	4,804	4	228	303	600	3,678	297	0	297	42	255	12	244
45- 50	116	354	5,481	6	234	325	668	4,269	349	0	349	47	302	14	288
50- 55	92	258	4,811	0	169	264	581	3,797	313	0	313	38	275	13	263
55- 60	70	218	4,033	0	131	206	502	3,194	266	0	266	30	236	11	225
60- 70	120	382	7,697	2	356	354	922	6,067	508	0	508	62	446	20	426
70- 80	58	163	4,305	12	251	174	407	3,488	296	0	296	32	265	12	252
80- 90	42	118	3,525	4	185	123	470	2,751	235	0	235	16	218	10	208
90-100	18	53	1,686	3	91	51	224	1,323	113	0	113	12	101	5	96
100-125	27	65	2,917	7	126	81	401	2,317	200	0	200	17	183	8	175
125+	20	61	4,865	2	90	60	334	4,382	388	0	388	29	359	17	342
NEGATIVE	121	250	-5,220	14	7	15	557	0	0	0	0	0	0	0	0
S 0- 10	805	907	4,109	11	118	62	1,843	2,280	135	0	135	65	71	3	67
U 10- 20	675	1,353	9,996	9	200	375	2,330	7,150	496	0	496	192	304	14	290
B 20- 30	498	1,131	12,345	70	490	746	2,078	9,165	699	0	699	170	529	24	505
T 30- 40	335	893	11,622	2	515	757	1,672	8,706	690	0	690	126	565	26	539
O 40- 60	391	1,142	19,130	10	762	1,098	2,351	14,937	1,226	0	1,226	157	1,069	49	1,020
T 60-100	238	716	17,213	21	883	702	2,024	13,628	1,152	0	1,152	122	1,030	47	983
100+	47	126	7,782	9	217	141	734	6,699	588	0	588	46	542	25	518
TOTAL	3,110	6,518	76,977	146	3,191	3,897	13,589	62,565	4,986	0	4,986	877	4,109	188	3,921

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN HOOD RIVER CO.**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	52	117	-3,984	1	417	6	342	0	0	0	0	0	0	0	0
NEG <10	48	74	-166	0	4	0	207	0	0	0	0	0	0	0	0
0- 2	349	193	397	3	14	4	564	44	3	0	3	0	2	0	2
2- 4	471	321	1,414	2	10	12	960	551	28	0	28	10	18	1	17
4- 6	441	478	2,221	16	31	27	1,117	1,222	68	0	68	31	37	2	35
6- 8	411	576	2,887	0	30	40	1,092	1,806	106	0	106	52	54	2	52
8- 10	394	720	3,558	3	30	64	1,196	2,318	142	0	142	79	64	3	61
10- 12	422	872	4,647	5	42	113	1,248	3,285	214	0	214	110	104	5	99
12- 14	426	902	5,544	9	78	161	1,359	4,011	269	0	269	126	144	7	137
14- 16	399	851	5,978	16	150	226	1,364	4,358	303	0	303	126	177	8	168
16- 18	362	803	6,154	1	186	260	1,339	4,441	316	0	316	116	199	9	190
18- 20	341	748	6,451	6	274	307	1,265	4,682	341	0	341	111	229	10	219
20- 22	301	705	6,318	5	236	327	1,146	4,661	346	0	346	103	243	11	232
22- 24	267	655	6,142	2	227	330	1,116	4,522	341	0	341	94	248	11	236
24- 26	235	576	5,879	47	318	314	1,185	4,179	317	0	317	86	231	11	221
26- 28	205	511	5,534	23	322	333	918	4,037	311	0	311	75	236	11	226
28- 30	227	574	6,592	33	228	411	1,126	4,868	379	0	379	86	293	13	280
30- 32	206	546	6,383	8	245	395	987	4,780	378	0	378	83	294	13	281
32- 34	209	572	6,900	20	277	429	1,148	5,105	404	0	404	81	324	15	309
34- 36	182	463	6,367	11	309	434	911	4,767	381	0	381	68	313	14	299
36- 38	165	466	6,099	11	256	392	971	4,494	358	0	358	65	292	13	279
38- 40	168	468	6,567	8	269	429	956	4,926	395	0	395	71	325	15	310
40- 45	394	1,093	16,750	7	795	1,033	2,405	12,591	1,023	0	1,023	159	864	39	825
45- 50	327	870	15,480	40	809	922	2,259	11,534	944	0	944	121	823	38	785
50- 55	269	796	14,119	83	664	781	2,067	10,690	881	0	881	112	769	35	734
55- 60	234	650	13,445	13	683	680	1,854	10,260	853	0	853	102	752	34	717
60- 70	377	1,110	24,387	41	1,182	1,112	3,287	18,858	1,581	0	1,581	165	1,416	65	1,351
70- 80	269	745	20,094	42	1,087	796	2,753	15,516	1,312	0	1,312	134	1,178	54	1,124
80- 90	148	425	12,575	10	599	442	1,637	9,907	845	0	845	74	770	35	735
90-100	113	338	10,631	26	546	336	1,353	8,435	724	0	724	70	654	30	624
100-125	156	425	17,401	77	916	458	2,113	13,990	1,211	0	1,211	151	1,060	48	1,011
125-150	65	161	8,841	12	390	195	800	7,469	653	0	653	67	586	27	559
150-200	59	153	10,074	22	415	177	1,034	8,470	744	0	744	54	691	32	659
200-300	41	111	9,786	37	294	123	1,032	8,375	741	0	741	59	682	31	651
300+	26	77	18,449	58	448	78	784	17,197	1,540	0	1,540	14	1,526	69	1,456
NEGATIVE	100	191	-4,150	1	421	6	548	0	0	0	0	0	0	0	0
S 0- 10	2,066	2,288	10,477	24	116	147	4,930	5,941	348	0	348	172	175	8	168
U 10- 20	1,950	4,176	28,772	38	730	1,068	6,575	20,778	1,442	0	1,442	590	853	39	814
B 20- 30	1,235	3,021	30,465	109	1,332	1,715	5,492	22,266	1,694	0	1,694	442	1,252	57	1,195
T 30- 40	930	2,515	32,316	59	1,356	2,078	4,974	24,072	1,917	0	1,917	369	1,548	71	1,477
O 40- 60	1,224	3,409	59,793	143	2,951	3,415	8,585	45,075	3,702	0	3,702	494	3,208	147	3,061
T 60-100	907	2,618	67,688	119	3,414	2,686	9,030	52,716	4,461	0	4,461	444	4,018	184	3,834
100+	347	927	64,550	206	2,463	1,031	5,763	55,501	4,889	0	4,889	345	4,544	208	4,336
TOTAL	8,759	19,145	289,912	701	12,783	12,147	45,895	226,350	18,453	0	18,453	2,855	15,598	713	14,885

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.



**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN JACKSON CO.**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	353	702	-27,767	428	727	18	3,141	53	4	0	4	1	3	0	3
NEG <10	437	725	-1,468	67	134	5	2,082	36	3	0	3	0	3	0	2
0- 2	2,963	2,350	3,263	76	91	36	4,939	442	26	0	26	6	21	1	20
2- 4	3,676	3,215	11,034	64	170	88	7,721	4,228	223	0	223	104	119	5	114
4- 6	3,537	3,778	17,678	42	234	182	8,323	9,794	545	0	545	285	260	12	249
6- 8	3,633	4,760	25,392	67	342	352	10,085	15,642	924	0	924	444	479	22	458
8- 10	3,419	5,239	30,755	38	610	638	10,281	19,981	1,247	0	1,247	598	649	30	619
10- 12	3,415	5,813	37,626	42	1,077	1,016	11,384	25,004	1,645	0	1,645	742	903	41	862
12- 14	3,557	6,388	46,197	109	1,588	1,507	12,679	31,478	2,127	0	2,127	902	1,225	56	1,169
14- 16	3,330	6,340	49,981	84	1,730	1,902	12,895	34,342	2,381	0	2,381	933	1,447	66	1,381
16- 18	2,928	5,578	49,687	105	1,789	2,225	11,821	34,608	2,470	0	2,470	846	1,623	74	1,549
18- 20	2,829	5,607	53,723	193	2,108	2,686	12,060	37,527	2,740	0	2,740	863	1,877	86	1,792
20- 22	2,483	5,113	52,119	101	2,491	2,856	10,728	36,791	2,735	0	2,735	754	1,981	91	1,891
22- 24	2,250	4,812	51,742	144	2,389	2,908	10,644	36,346	2,730	0	2,730	710	2,020	92	1,927
24- 26	2,122	4,635	53,042	143	2,445	3,246	10,558	37,434	2,849	0	2,849	694	2,155	99	2,057
26- 28	1,983	4,278	53,465	128	2,783	3,543	10,069	37,719	2,912	0	2,912	626	2,287	105	2,182
28- 30	1,793	4,096	51,930	124	3,184	3,346	10,142	35,876	2,779	0	2,779	577	2,202	101	2,101
30- 32	1,737	4,075	53,816	94	2,976	3,539	10,018	37,655	2,943	0	2,943	571	2,372	108	2,264
32- 34	1,635	3,896	53,933	133	3,444	3,574	10,078	37,509	2,954	0	2,954	546	2,409	110	2,299
34- 36	1,538	3,670	53,792	122	3,213	3,577	9,901	37,583	2,978	0	2,978	502	2,476	113	2,363
36- 38	1,567	3,853	57,975	145	3,568	3,827	10,243	40,745	3,245	0	3,245	529	2,715	124	2,591
38- 40	1,386	3,451	54,027	295	3,692	3,466	9,663	37,759	3,020	0	3,020	471	2,550	117	2,433
40- 45	3,391	8,676	143,911	285	9,477	8,963	24,911	101,508	8,194	0	8,194	1,194	7,000	320	6,680
45- 50	2,839	7,442	134,812	332	8,373	7,902	22,778	96,592	7,883	0	7,883	1,037	6,846	313	6,533
50- 55	2,397	6,459	125,714	397	8,093	6,783	21,206	90,473	7,444	0	7,444	889	6,555	300	6,256
55- 60	2,061	5,591	118,296	390	8,297	6,008	19,397	85,289	7,066	0	7,066	781	6,285	287	5,997
60- 70	3,116	8,648	201,235	601	14,060	9,157	33,107	145,848	12,184	0	12,184	1,215	10,969	501	10,468
70- 80	1,977	5,471	147,446	329	10,590	5,853	23,051	108,625	9,169	0	9,169	777	8,392	383	8,008
80- 90	1,289	3,649	109,196	419	7,645	3,829	17,101	81,143	6,907	0	6,907	545	6,362	291	6,071
90-100	882	2,417	83,453	320	4,995	2,626	12,494	63,703	5,461	0	5,461	351	5,110	234	4,877
100-125	1,141	3,037	126,548	654	7,690	3,396	17,629	98,572	8,520	0	8,520	484	8,037	367	7,669
125-150	538	1,417	73,393	481	4,263	1,606	9,339	58,677	5,117	0	5,117	232	4,884	223	4,661
150-200	540	1,489	92,776	426	4,126	1,609	11,372	76,095	6,681	0	6,681	264	6,417	293	6,124
200-300	455	1,288	109,363	968	3,686	1,354	11,297	93,995	8,318	1	8,318	254	8,065	369	7,696
300-500	232	630	87,188	774	3,325	688	7,086	76,889	6,849	0	6,849	171	6,678	305	6,373
500+	145	418	254,391	1,550	2,486	435	10,576	242,444	21,775	0	21,775	364	21,411	978	20,433
NEGATIVE	790	1,427	-29,235	495	862	23	5,224	89	7	0	7	1	6	0	6
S 0- 10	17,228	19,342	88,122	287	1,446	1,296	41,348	50,087	2,965	0	2,965	1,437	1,529	69	1,459
U 10- 20	16,059	29,726	237,214	533	8,291	9,336	60,838	162,959	11,363	0	11,363	4,286	7,077	323	6,754
B 20- 30	10,631	22,934	262,298	640	13,292	15,900	52,141	184,167	14,006	0	14,006	3,361	10,645	486	10,158
T 30- 40	7,863	18,945	273,543	790	16,894	17,982	49,903	191,250	15,140	0	15,140	2,619	12,521	572	11,949
O 40- 60	10,688	28,168	522,733	1,404	34,240	29,655	88,291	373,863	30,587	0	30,587	3,901	26,686	1,220	25,466
T 60-100	7,264	20,185	541,330	1,668	37,290	21,465	85,753	399,319	33,721	0	33,721	2,888	30,833	1,409	29,424
100+	3,051	8,279	743,660	4,853	25,577	9,088	67,299	646,671	57,259	1	57,261	1,768	55,492	2,536	52,956
TOTAL	73,574	149,006	2,639,666	10,671	137,892	104,745	450,798	2,008,404	165,048	2	165,050	20,261	144,789	6,616	138,173

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN JEFFERSON CO.**

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	38	85	-1,712	1	21	0	258	0	0	0	0	0	0	0	0
NEG <10	30	58	-122	3	21	0	137	0	0	0	0	0	0	0	0
0- 2	315	267	392	0	119	1	543	16	1	0	1	0	1	0	1
2- 4	299	305	880	0	93	2	679	275	14	0	14	8	7	0	6
4- 6	279	340	1,405	4	126	11	616	710	39	0	39	21	18	1	18
6- 8	260	423	1,814	2	155	18	746	1,010	58	0	58	32	26	1	25
8- 10	240	415	2,149	10	340	42	670	1,207	75	0	75	37	38	2	36
10- 12	235	460	2,590	0	311	56	727	1,582	101	0	101	55	46	2	44
12- 14	255	539	3,317	1	482	80	948	1,937	127	0	127	63	65	3	62
14- 16	244	526	3,639	10	583	114	810	2,254	154	0	154	66	87	4	83
16- 18	229	543	3,895	5	829	145	835	2,237	158	0	158	65	92	4	88
18- 20	224	531	4,254	1	902	190	778	2,523	184	0	184	65	119	5	113
20- 22	216	531	4,530	0	791	211	756	2,899	214	0	214	62	152	7	145
22- 24	206	492	4,748	5	972	253	809	2,881	217	0	217	58	160	7	153
24- 26	214	578	5,360	7	792	279	938	3,480	264	0	264	74	190	9	181
26- 28	203	529	5,472	0	958	324	819	3,510	270	0	270	64	206	9	196
28- 30	189	488	5,485	6	948	348	822	3,496	272	0	272	59	213	10	204
30- 32	154	435	4,776	41	484	293	640	3,447	271	0	271	53	218	10	208
32- 34	138	424	4,557	0	687	264	714	2,952	233	0	233	48	185	8	177
34- 36	121	319	4,235	0	551	267	620	2,842	225	0	225	41	184	8	176
36- 38	118	330	4,371	6	686	265	720	2,790	223	0	223	38	185	8	176
38- 40	121	339	4,716	6	577	298	737	3,166	254	0	254	40	214	10	204
40- 45	285	846	12,099	15	1,138	728	1,815	8,535	689	0	689	108	581	27	554
45- 50	235	688	11,141	1	1,869	646	1,519	7,242	591	0	591	82	509	23	486
50- 55	207	607	10,839	1	1,810	589	1,418	7,140	587	0	587	72	515	24	492
55- 60	126	402	7,221	3	752	373	895	5,253	436	0	436	59	378	17	360
60- 70	200	572	12,903	18	1,614	586	1,718	9,112	760	0	760	72	688	31	657
70- 80	139	409	10,368	6	865	416	1,303	7,823	662	0	662	62	600	27	572
80- 90	79	224	6,684	59	1,003	236	839	4,682	398	0	398	29	369	17	352
90-100	48	135	4,550	6	492	144	611	3,321	284	0	284	21	263	12	251
100-125	64	189	7,038	11	621	192	788	5,468	472	0	472	43	429	20	410
125-150	23	64	3,097	56	116	69	279	2,689	235	0	235	14	221	10	211
150-200	26	65	4,307	23	474	78	500	3,278	287	0	287	38	249	11	237
200-300	20	46	4,653	2	371	60	491	3,738	330	0	330	6	324	15	309
300-500	17	28	6,404	23	105	51	573	5,698	508	0	508	19	489	22	467
500+	11	18	18,854	0	330	33	412	18,079	1,624	0	1,624	2	1,622	74	1,548
NEGATIVE	68	143	-1,834	4	42	0	395	0	0	0	0	0	0	0	0
S 0- 10	1,393	1,750	6,640	15	832	74	3,255	3,218	187	0	187	98	89	4	85
U 10- 20	1,187	2,599	17,696	17	3,108	585	4,098	10,533	724	0	724	315	409	19	390
B 20- 30	1,028	2,618	25,596	18	4,461	1,415	4,144	16,266	1,237	0	1,237	316	920	42	878
T 30- 40	652	1,847	22,656	53	2,984	1,387	3,431	15,197	1,206	0	1,206	220	986	45	941
O 40- 60	853	2,543	41,300	21	5,568	2,336	5,647	28,169	2,303	0	2,303	320	1,983	91	1,892
T 60-100	466	1,340	34,505	89	3,973	1,383	4,471	24,938	2,105	0	2,105	185	1,920	88	1,832
100+	161	410	44,352	114	2,017	483	3,042	38,950	3,456	0	3,456	122	3,334	152	3,182
TOTAL	5,808	13,250	190,910	332	22,987	7,663	28,484	137,270	11,217	0	11,217	1,577	9,640	441	9,200

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN JOSEPHINE CO.**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	187	397	-11,188	36	129	6	1,481	0	0	0	0	0	0	0	0
NEG <10	230	399	-759	8	34	4	944	0	0	0	0	0	0	0	0
0- 2	1,178	1,120	1,310	59	45	19	2,179	196	12	0	12	3	10	0	9
2- 4	1,405	1,451	4,211	51	105	31	3,100	1,496	80	0	80	40	39	2	38
4- 6	1,403	1,769	7,071	44	189	67	3,564	3,725	208	0	208	120	88	4	84
6- 8	1,607	2,394	11,207	53	233	112	4,666	6,635	387	0	387	211	176	8	168
8- 10	1,581	2,715	14,240	142	468	240	5,100	8,915	548	0	548	288	261	12	249
10- 12	1,618	2,936	17,801	148	701	431	5,963	11,244	729	0	729	358	371	17	354
12- 14	1,498	2,876	19,499	25	1,006	544	5,752	12,621	840	0	840	390	450	21	430
14- 16	1,468	2,866	21,978	7	1,148	763	6,036	14,466	986	0	986	406	580	27	553
16- 18	1,292	2,616	21,966	24	1,352	933	5,263	14,800	1,041	0	1,041	384	657	30	627
18- 20	1,190	2,515	22,585	257	1,371	1,016	5,508	15,285	1,097	0	1,097	368	729	33	696
20- 22	1,091	2,367	22,917	19	1,572	1,151	5,165	15,408	1,126	0	1,126	350	776	35	740
22- 24	980	2,195	22,521	17	1,462	1,258	4,713	15,332	1,138	0	1,138	316	822	38	784
24- 26	898	2,051	22,453	34	1,604	1,354	4,493	15,273	1,153	0	1,153	301	852	39	813
26- 28	828	1,934	22,331	20	1,616	1,406	4,577	15,004	1,139	0	1,139	278	861	39	822
28- 30	753	1,761	21,857	68	1,578	1,467	4,046	15,066	1,160	0	1,160	252	908	42	867
30- 32	732	1,789	22,703	36	1,784	1,457	4,346	15,406	1,195	0	1,195	255	940	43	897
32- 34	702	1,733	23,165	45	1,714	1,561	4,067	15,984	1,249	0	1,249	244	1,005	46	959
34- 36	604	1,492	21,141	34	1,594	1,413	3,782	14,519	1,144	0	1,144	205	939	43	896
36- 38	633	1,623	23,403	90	1,811	1,530	4,030	16,322	1,294	0	1,294	224	1,070	49	1,021
38- 40	536	1,406	20,922	31	1,842	1,344	3,535	14,376	1,145	0	1,145	192	953	44	910
40- 45	1,163	3,084	49,285	140	3,902	3,085	8,132	34,519	2,772	0	2,772	426	2,346	107	2,239
45- 50	991	2,643	46,971	116	3,903	2,748	7,813	32,976	2,685	0	2,685	357	2,329	106	2,222
50- 55	788	2,150	41,297	23	3,188	2,276	6,322	29,645	2,434	0	2,434	294	2,140	98	2,042
55- 60	680	1,793	39,078	46	3,257	2,000	6,072	27,851	2,301	0	2,301	252	2,049	94	1,956
60- 70	904	2,438	58,422	103	4,813	2,676	8,691	42,435	3,545	0	3,545	341	3,204	146	3,058
70- 80	586	1,552	43,703	100	4,042	1,746	6,397	31,659	2,668	0	2,668	222	2,447	112	2,335
80- 90	386	1,009	32,635	251	2,874	1,149	4,372	24,571	2,093	0	2,093	151	1,942	89	1,853
90-100	221	589	20,917	33	1,110	657	2,937	16,246	1,394	0	1,394	89	1,304	60	1,245
100-125	326	867	36,180	146	2,467	970	4,904	27,985	2,415	0	2,415	152	2,263	103	2,160
125-150	157	410	21,388	78	1,122	461	2,853	17,042	1,486	0	1,486	63	1,423	65	1,358
150-200	151	414	26,115	176	908	452	3,015	21,916	1,925	0	1,925	85	1,840	84	1,756
200-300	116	316	27,718	217	824	345	2,887	23,880	2,113	0	2,113	75	2,038	93	1,945
300-500	57	160	21,706	185	776	171	1,629	19,315	1,721	0	1,721	59	1,662	76	1,586
500+	48	123	69,550	127	802	144	2,288	66,444	5,965	0	5,965	156	5,810	265	5,544
NEGATIVE	417	796	-11,947	44	162	9	2,425	0	0	0	0	0	0	0	0
S 0- 10	7,174	9,449	38,039	349	1,040	470	18,609	20,966	1,235	0	1,235	662	574	26	548
U 10- 20	7,066	13,809	103,830	461	5,578	3,687	28,522	68,416	4,693	0	4,693	1,905	2,787	127	2,660
B 20- 30	4,550	10,308	112,079	159	7,832	6,636	22,994	76,084	5,716	0	5,716	1,497	4,219	193	4,027
T 30- 40	3,207	8,043	111,334	235	8,744	7,305	19,760	76,607	6,027	0	6,027	1,119	4,908	224	4,683
O 40- 60	3,622	9,670	176,631	326	14,250	10,109	28,338	124,991	10,192	0	10,192	1,328	8,864	405	8,459
T 60-100	2,097	5,588	155,676	487	12,838	6,229	22,397	114,911	9,700	0	9,700	803	8,897	407	8,490
100+	855	2,290	202,657	929	6,899	2,543	17,576	176,580	15,626	0	15,626	589	15,037	687	14,350
TOTAL	28,988	59,953	888,300	2,991	57,343	36,988	160,622	658,556	53,189	0	53,189	7,903	45,286	2,069	43,217

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN KLAMATH CO.**

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	214	464	-17,758	168	49	5	1,434	35	3	0	3	0	2	0	2
NEG <10	164	282	-559	4	22	1	712	0	0	0	0	0	0	0	0
0- 2	1,054	915	1,183	25	149	12	1,909	134	7	0	7	1	6	0	6
2- 4	1,303	1,288	3,885	4	42	25	2,787	1,399	73	0	73	34	39	2	38
4- 6	1,262	1,500	6,300	20	107	55	3,035	3,396	188	0	188	102	86	4	82
6- 8	1,309	1,910	9,172	6	205	125	3,407	5,653	331	0	331	168	162	7	155
8- 10	1,253	2,073	11,295	3	366	220	3,859	7,211	447	0	447	224	223	10	213
10- 12	1,191	2,132	13,109	15	514	318	3,821	8,683	562	0	562	278	284	13	271
12- 14	1,195	2,284	15,521	45	717	484	3,994	10,692	719	0	719	321	398	18	379
14- 16	1,052	2,043	15,792	7	1,051	558	3,796	10,773	741	0	741	297	445	20	424
16- 18	988	2,058	16,777	8	899	700	3,693	11,724	828	0	828	300	528	24	504
18- 20	928	1,923	17,639	5	1,018	855	3,636	12,379	898	0	898	285	613	28	585
20- 22	874	1,868	18,332	24	1,064	969	3,604	12,900	955	0	955	275	680	31	649
22- 24	700	1,580	16,076	8	902	903	3,051	11,397	854	0	854	229	625	29	597
24- 26	700	1,594	17,501	23	858	1,096	2,950	12,741	971	0	971	228	743	34	709
26- 28	660	1,506	17,805	16	1,024	1,180	2,880	12,833	991	0	991	217	774	35	738
28- 30	633	1,476	18,367	16	1,044	1,227	2,944	13,261	1,031	0	1,031	201	830	38	792
30- 32	627	1,479	19,445	25	1,025	1,341	2,944	14,232	1,119	0	1,119	206	913	42	871
32- 34	566	1,379	18,670	4	1,105	1,275	2,597	13,791	1,092	0	1,092	192	899	41	858
34- 36	506	1,245	17,691	6	1,209	1,210	2,589	12,744	1,014	0	1,014	174	840	38	801
36- 38	508	1,317	18,807	109	1,175	1,260	2,803	13,751	1,098	0	1,098	183	915	42	873
38- 40	470	1,196	18,306	62	1,189	1,196	2,609	13,476	1,083	0	1,083	163	920	42	878
40- 45	1,143	3,046	48,479	27	3,452	3,078	6,761	35,363	2,861	0	2,861	414	2,447	112	2,335
45- 50	945	2,584	44,859	30	2,311	2,680	6,075	33,888	2,770	0	2,770	357	2,412	110	2,302
50- 55	783	2,210	41,056	23	2,478	2,268	5,395	30,967	2,551	0	2,551	298	2,254	103	2,151
55- 60	659	1,859	37,912	69	2,358	1,919	5,159	28,569	2,369	0	2,369	255	2,114	97	2,017
60- 70	953	2,712	61,490	221	3,418	2,813	8,141	47,409	3,972	0	3,972	380	3,593	164	3,428
70- 80	603	1,702	45,023	36	2,344	1,794	5,600	35,334	2,993	0	2,993	251	2,742	125	2,617
80- 90	393	1,149	33,250	42	1,675	1,173	4,207	26,305	2,243	0	2,243	169	2,074	95	1,979
90-100	265	767	25,108	213	1,193	794	2,955	20,380	1,750	0	1,750	127	1,623	74	1,549
100-125	295	820	32,428	77	1,378	881	3,829	26,416	2,285	0	2,285	141	2,145	98	2,047
125-150	121	330	16,444	25	839	363	1,595	13,673	1,193	0	1,193	46	1,147	52	1,094
150-200	126	344	21,705	53	619	373	2,160	18,607	1,635	0	1,635	49	1,586	72	1,513
200-300	101	287	24,210	80	572	303	2,522	20,893	1,849	1	1,850	56	1,794	82	1,712
300-500	47	142	17,414	82	236	141	1,433	15,686	1,397	0	1,397	40	1,357	62	1,295
500+	22	58	28,922	149	124	66	3,423	25,458	2,285	0	2,285	128	2,157	99	2,059
NEGATIVE	378	746	-18,317	172	70	6	2,146	35	3	0	3	0	2	0	2
S 0- 10	6,181	7,686	31,836	58	869	437	14,997	17,792	1,046	0	1,046	530	516	23	493
U 10- 20	5,354	10,440	78,838	80	4,199	2,915	18,939	54,250	3,748	0	3,748	1,481	2,267	104	2,164
B 20- 30	3,567	8,024	88,081	87	4,892	5,375	15,429	63,132	4,801	0	4,801	1,149	3,652	167	3,485
T 30- 40	2,677	6,616	92,919	206	5,702	6,282	13,541	67,995	5,405	0	5,405	918	4,487	205	4,282
O 40- 60	3,530	9,699	172,305	148	10,599	9,945	23,390	128,786	10,551	0	10,551	1,325	9,227	422	8,805
T 60-100	2,214	6,330	164,872	512	8,630	6,574	20,903	129,428	10,957	0	10,957	926	10,031	458	9,573
100+	712	1,981	141,124	465	3,768	2,126	14,962	120,734	10,644	1	10,644	459	10,185	465	9,719
TOTAL	24,613	51,522	751,658	1,729	38,731	33,660	124,307	582,151	47,155	1	47,156	6,788	40,368	1,845	38,523

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN LAKE CO.**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	59	129	-3,091	2	10	1	309	0	0	0	0	0	0	0	0
NEG <10	35	60	-128	0	21	0	112	0	0	0	0	0	0	0	0
0- 2	123	128	137	0	3	1	201	12	1	0	1	0	0	0	0
2- 4	151	133	452	2	11	5	312	161	8	0	8	3	5	0	5
4- 6	162	204	795	2	14	8	452	424	24	0	24	13	11	0	10
6- 8	150	222	1,045	0	20	13	381	638	37	0	37	20	18	1	17
8- 10	145	244	1,311	5	41	27	446	822	51	0	51	26	25	1	24
10- 12	135	267	1,482	1	43	30	444	981	62	0	62	32	30	1	29
12- 14	140	275	1,822	28	100	47	527	1,220	80	0	80	40	40	2	38
14- 16	129	280	1,937	7	66	60	475	1,370	93	0	93	40	53	2	51
16- 18	120	265	2,028	0	142	80	443	1,402	99	0	99	40	59	3	56
18- 20	115	248	2,192	0	152	103	455	1,525	110	0	110	35	75	3	72
20- 22	87	196	1,820	0	118	87	325	1,320	98	0	98	30	68	3	65
22- 24	102	226	2,349	0	231	130	436	1,608	120	0	120	33	88	4	84
24- 26	81	209	2,020	0	124	107	325	1,486	112	0	112	33	79	4	75
26- 28	79	178	2,132	1	137	146	363	1,518	118	0	118	27	91	4	87
28- 30	75	193	2,166	1	104	140	291	1,635	126	0	126	28	98	4	93
30- 32	59	170	1,830	1	55	113	239	1,426	113	0	113	25	88	4	84
32- 34	65	159	2,137	1	85	142	371	1,556	122	0	122	23	99	5	95
34- 36	50	127	1,744	0	85	124	175	1,366	109	0	109	19	90	4	86
36- 38	64	180	2,361	4	174	154	310	1,740	138	0	138	24	115	5	109
38- 40	62	168	2,419	0	124	164	274	1,868	150	0	150	22	128	6	122
40- 45	115	324	4,866	12	275	304	543	3,762	305	0	305	45	260	12	248
45- 50	115	314	5,456	13	374	321	607	4,180	342	0	342	48	294	13	280
50- 55	104	319	5,443	0	312	294	619	4,219	348	0	348	43	304	14	290
55- 60	61	193	3,506	0	269	177	399	2,665	221	0	221	26	194	9	186
60- 70	97	290	6,258	7	394	286	716	4,881	409	0	409	41	368	17	351
70- 80	46	129	3,443	5	251	132	352	2,712	229	0	229	21	208	9	198
80- 90	33	79	2,820	6	140	98	246	2,343	201	0	201	15	185	8	177
90-100	26	64	2,481	14	199	78	293	1,925	165	0	165	19	146	7	139
100-125	28	76	3,097	2	336	83	358	2,322	200	0	200	20	180	8	172
125-150	12	35	1,648	17	61	34	311	1,260	109	0	109	15	95	4	90
150+	15	37	4,160	48	120	45	84	3,959	353	0	353	16	337	15	320
NEGATIVE	94	189	-3,219	2	31	1	421	0	0	0	0	0	0	0	0
S 0- 10	731	931	3,740	9	89	54	1,791	2,056	121	0	121	61	59	3	57
U 10- 20	639	1,335	9,461	36	502	320	2,344	6,499	444	0	444	187	257	12	245
B 20- 30	424	1,002	10,487	3	713	610	1,741	7,567	574	0	574	151	423	19	404
T 30- 40	300	804	10,491	6	522	696	1,370	7,956	632	0	632	113	519	24	495
O 40- 60	395	1,150	19,271	25	1,229	1,095	2,167	14,826	1,215	0	1,215	163	1,052	48	1,004
T 60-100	202	562	15,002	31	984	595	1,607	11,861	1,004	0	1,004	97	907	41	866
100+	55	148	8,905	68	517	161	753	7,542	662	0	662	51	611	28	583
<b>TOTAL</b>	<b>2,840</b>	<b>6,121</b>	<b>74,138</b>	<b>181</b>	<b>4,587</b>	<b>3,534</b>	<b>12,193</b>	<b>58,308</b>	<b>4,651</b>	<b>0</b>	<b>4,651</b>	<b>823</b>	<b>3,829</b>	<b>175</b>	<b>3,654</b>

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN LANE CO.**

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	350	729	-44,133	1,290	469	17	3,630	22	2	0	2	0	1	0	1
NEG <10	583	882	-1,907	38	142	12	2,542	3	0	0	0	0	0	0	0
0- 2	5,293	3,695	5,962	105	243	74	8,351	831	48	0	48	10	38	1	37
2- 4	6,831	5,263	20,398	101	341	201	13,512	8,029	423	0	423	180	243	11	232
4- 6	6,509	6,163	32,450	105	395	391	14,345	18,497	1,035	0	1,035	493	542	24	517
6- 8	6,406	7,540	44,738	136	655	712	16,671	28,261	1,686	0	1,686	733	953	44	909
8- 10	6,198	8,382	55,768	62	1,147	1,361	17,644	36,891	2,338	0	2,338	971	1,367	62	1,304
10- 12	6,035	9,104	66,343	140	1,422	2,157	19,353	44,925	3,004	0	3,004	1,156	1,848	84	1,764
12- 14	5,942	9,422	77,103	118	2,275	2,896	20,134	53,253	3,673	0	3,673	1,304	2,369	108	2,261
14- 16	5,523	9,121	82,797	179	2,790	3,708	19,511	58,162	4,125	0	4,125	1,329	2,796	128	2,668
16- 18	5,382	9,186	91,488	238	2,983	4,711	20,648	64,803	4,711	0	4,711	1,376	3,335	152	3,182
18- 20	4,931	8,726	93,640	131	3,173	5,291	19,283	66,886	4,951	0	4,951	1,326	3,625	166	3,459
20- 22	4,482	8,163	94,130	121	3,556	5,716	18,705	67,263	5,067	0	5,067	1,217	3,850	176	3,674
22- 24	4,077	7,608	93,752	123	3,570	6,086	17,665	67,290	5,132	0	5,132	1,128	4,004	183	3,821
24- 26	3,782	7,357	94,532	99	3,423	6,488	16,881	68,492	5,282	0	5,282	1,090	4,192	192	4,000
26- 28	3,523	6,977	95,054	222	3,797	6,793	16,267	68,974	5,374	0	5,374	1,015	4,359	199	4,160
28- 30	3,292	6,784	95,413	117	4,163	6,651	16,766	68,614	5,379	0	5,379	965	4,414	202	4,213
30- 32	3,197	6,757	99,093	125	4,570	6,922	17,002	71,260	5,625	1	5,626	958	4,667	213	4,454
32- 34	3,067	6,583	101,119	333	4,010	7,147	17,041	73,527	5,849	0	5,849	932	4,917	225	4,692
34- 36	2,822	6,506	98,740	146	4,416	6,711	16,328	71,745	5,728	0	5,728	910	4,819	220	4,598
36- 38	2,804	6,634	103,714	486	5,265	6,908	17,405	75,096	6,018	0	6,018	929	5,089	233	4,856
38- 40	2,698	6,541	105,187	198	4,852	6,900	17,476	76,482	6,157	0	6,157	913	5,244	240	5,004
40- 45	6,110	15,087	259,501	336	11,750	16,304	41,774	190,495	15,468	1	15,469	2,108	13,361	611	12,750
45- 50	5,293	13,664	251,184	515	12,424	14,760	40,289	184,776	15,134	0	15,134	1,920	13,214	604	12,611
50- 55	4,634	12,352	243,024	335	12,532	13,296	39,265	178,737	14,743	0	14,743	1,732	13,011	595	12,416
55- 60	3,918	10,651	225,098	392	11,727	11,430	35,326	167,342	13,892	0	13,892	1,501	12,391	566	11,825
60- 70	6,148	17,040	397,537	634	20,521	18,161	61,091	298,850	25,020	0	25,020	2,425	22,595	1,033	21,562
70- 80	4,141	11,649	309,205	815	14,483	12,282	45,715	237,779	20,113	1	20,114	1,655	18,459	844	17,616
80- 90	2,729	7,730	231,076	537	11,280	8,142	34,293	178,078	15,178	0	15,178	1,110	14,068	643	13,426
90-100	1,898	5,401	179,824	371	7,509	5,655	25,774	141,460	12,139	0	12,139	784	11,355	519	10,836
100-125	2,587	7,160	286,740	947	13,191	7,710	39,156	228,412	19,757	0	19,757	1,183	18,574	849	17,725
125-150	1,222	3,417	166,448	583	7,136	3,652	21,152	135,340	11,802	0	11,802	585	11,217	513	10,704
150-200	1,143	3,203	195,439	716	6,877	3,401	22,374	163,676	14,380	0	14,380	612	13,768	629	13,139
200-300	766	2,169	183,953	975	4,758	2,289	17,834	160,087	14,170	0	14,170	535	13,636	623	13,013
300-500	453	1,231	170,924	598	4,155	1,347	14,022	152,144	13,552	0	13,552	340	13,212	604	12,608
500+	373	1,034	452,227	3,317	9,236	1,112	34,472	410,832	36,858	0	36,858	1,120	35,737	1,633	34,104
NEGATIVE	933	1,611	-46,040	1,328	611	29	6,172	25	2	0	2	0	1	0	1
S 0- 10	31,237	31,043	159,315	509	2,781	2,739	70,523	92,510	5,530	0	5,530	2,387	3,143	143	3,000
U 10- 20	27,813	45,559	411,370	806	12,644	18,762	98,929	288,028	20,464	0	20,464	6,490	13,974	639	13,335
B 20- 30	19,156	36,889	472,881	681	18,509	31,734	86,283	340,633	26,234	0	26,234	5,414	20,820	951	19,869
T 30- 40	14,588	33,021	507,853	1,289	23,113	34,588	85,252	368,110	29,377	1	29,378	4,643	24,735	1,130	23,605
O 40- 60	19,955	51,754	978,808	1,577	48,434	55,790	156,653	721,349	59,238	1	59,239	7,261	51,977	2,375	49,602
T 60-100	14,916	41,820	1,117,642	2,356	53,793	44,240	166,873	856,167	72,450	1	72,451	5,974	66,478	3,038	63,440
100+	6,544	18,214	1,455,732	7,135	45,354	19,510	149,010	1,250,492	110,519	0	110,519	4,376	106,143	4,851	101,292
TOTAL	135,142	259,911	5,057,561	15,682	205,238	207,391	819,696	3,917,313	323,814	3	323,816	36,546	287,271	13,128	274,143

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN LINCOLN CO.**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	136	233	-6,154	302	289	6	1,057	0	0	0	0	0	0	0	0
NEG <10	136	231	-494	22	68	1	826	0	0	0	0	0	0	0	0
0- 2	718	587	786	2	27	6	1,344	78	5	0	5	1	3	0	3
2- 4	893	783	2,663	13	50	17	2,049	960	51	0	51	20	30	1	29
4- 6	926	1,042	4,618	5	69	40	2,354	2,461	136	0	136	73	63	3	60
6- 8	1,008	1,353	7,064	8	157	87	3,116	4,082	240	0	240	120	119	5	114
8- 10	926	1,360	8,325	15	231	179	3,068	5,180	323	0	323	151	171	8	164
10- 12	933	1,570	10,255	64	377	270	3,431	6,571	430	0	430	195	235	11	224
12- 14	960	1,654	12,456	24	447	398	3,703	8,193	551	0	551	228	323	15	308
14- 16	891	1,576	13,385	24	788	554	3,503	8,779	611	0	611	215	396	18	377
16- 18	795	1,504	13,489	19	728	594	3,513	8,919	633	0	633	221	412	19	393
18- 20	752	1,436	14,276	36	609	719	3,454	9,761	709	0	709	212	497	23	474
20- 22	670	1,307	14,051	10	768	763	3,398	9,256	683	0	683	184	498	23	476
22- 24	597	1,221	13,699	9	909	801	3,222	9,051	677	0	677	179	498	23	476
24- 26	561	1,122	14,006	11	1,116	906	2,938	9,311	707	0	707	161	546	25	521
26- 28	541	1,080	14,604	23	897	1,008	2,863	9,955	763	0	763	156	608	28	580
28- 30	482	1,035	13,979	15	1,021	935	3,001	9,210	713	0	713	139	574	26	547
30- 32	446	935	13,816	31	1,088	962	2,684	9,298	729	0	729	123	606	28	578
32- 34	402	855	13,259	7	1,184	924	2,714	8,643	677	0	677	120	557	25	532
34- 36	350	783	12,254	10	853	850	2,213	8,503	677	0	677	106	571	26	545
36- 38	380	874	14,058	78	1,134	943	2,445	9,692	773	0	773	117	655	30	625
38- 40	366	833	14,282	5	1,210	959	2,489	9,712	778	0	778	116	662	30	632
40- 45	784	1,855	33,344	67	2,981	2,112	5,875	22,660	1,831	0	1,831	247	1,583	72	1,511
45- 50	710	1,716	33,703	116	2,544	1,984	5,826	23,571	1,928	0	1,928	230	1,698	78	1,620
50- 55	609	1,575	31,934	39	2,993	1,744	5,431	21,955	1,804	0	1,804	219	1,586	72	1,513
55- 60	528	1,337	30,309	14	2,879	1,557	4,831	21,199	1,755	0	1,755	178	1,578	72	1,506
60- 70	762	2,054	49,213	102	4,968	2,243	8,036	34,396	2,874	0	2,874	288	2,585	118	2,467
70- 80	521	1,382	38,868	61	3,183	1,549	5,995	28,283	2,389	0	2,389	202	2,188	100	2,088
80- 90	310	823	26,265	55	2,052	914	3,818	19,602	1,668	1	1,669	129	1,540	70	1,470
90-100	205	498	19,439	45	1,674	611	3,015	14,183	1,213	0	1,213	99	1,114	51	1,063
100-125	271	684	30,105	120	2,153	809	4,305	23,026	1,990	0	1,990	135	1,854	85	1,769
125-150	136	338	18,419	51	874	402	2,540	14,654	1,265	0	1,265	103	1,162	53	1,109
150-200	131	321	22,599	92	1,026	392	3,117	18,156	1,595	0	1,595	86	1,509	69	1,440
200-300	92	236	22,638	221	1,281	275	2,727	18,576	1,643	0	1,643	93	1,551	71	1,480
300-500	38	80	13,797	19	321	114	1,351	12,029	1,072	0	1,072	37	1,035	47	988
500+	19	42	18,012	126	462	55	700	16,920	1,517	0	1,517	11	1,506	69	1,437
NEGATIVE	272	464	-6,648	324	356	6	1,883	0	0	0	0	0	0	0	0
S 0- 10	4,471	5,125	23,456	44	534	330	11,931	12,762	753	0	753	366	387	18	370
U 10- 20	4,331	7,740	63,862	167	2,949	2,534	17,604	42,222	2,933	0	2,933	1,071	1,862	85	1,777
B 20- 30	2,851	5,765	70,339	68	4,711	4,413	15,422	46,784	3,543	0	3,543	819	2,724	124	2,600
T 30- 40	1,944	4,280	67,669	131	5,469	4,637	12,546	45,847	3,634	0	3,634	583	3,051	139	2,912
O 40- 60	2,631	6,483	129,290	236	11,397	7,396	21,963	89,384	7,318	0	7,318	874	6,445	295	6,150
T 60-100	1,798	4,757	133,785	263	11,877	5,317	20,864	96,465	8,145	1	8,146	719	7,427	339	7,088
100+	687	1,701	125,570	629	6,118	2,048	14,740	103,361	9,082	0	9,082	464	8,618	394	8,224
<b>TOTAL</b>	<b>18,985</b>	<b>36,315</b>	<b>607,323</b>	<b>1,861</b>	<b>43,412</b>	<b>26,682</b>	<b>116,952</b>	<b>436,826</b>	<b>35,409</b>	<b>1</b>	<b>35,410</b>	<b>4,896</b>	<b>30,514</b>	<b>1,394</b>	<b>29,120</b>

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN LINN CO.**

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	138	307	-13,139	362	162	5	1,114	30	2	0	2	0	2	0	2
NEG <10	182	314	-612	33	77	3	883	0	0	0	0	0	0	0	0
0- 2	1,497	1,085	1,720	47	38	15	2,577	179	10	0	10	3	7	0	7
2- 4	1,912	1,614	5,720	12	64	34	3,972	2,096	109	0	109	49	60	3	57
4- 6	1,919	1,834	9,567	14	86	100	4,501	5,321	294	0	294	133	161	7	154
6- 8	1,861	2,265	13,024	38	130	199	5,105	7,999	471	0	471	211	261	12	249
8- 10	1,771	2,564	15,955	68	362	364	5,481	10,198	635	0	635	285	350	16	334
10- 12	1,729	2,777	19,032	35	534	569	5,826	12,563	827	0	827	355	472	22	450
12- 14	1,783	3,197	23,211	197	548	756	6,451	16,066	1,089	0	1,089	445	644	29	615
14- 16	1,699	3,128	25,455	48	999	1,011	6,383	17,602	1,225	0	1,225	443	782	36	747
16- 18	1,600	3,064	27,212	26	775	1,261	6,294	19,225	1,371	0	1,371	458	913	42	871
18- 20	1,512	2,947	28,696	33	973	1,528	6,019	20,490	1,505	0	1,505	438	1,067	49	1,019
20- 22	1,399	2,717	29,354	49	1,119	1,700	5,680	21,138	1,577	0	1,577	410	1,168	53	1,114
22- 24	1,343	2,789	30,895	50	1,475	1,886	5,796	22,153	1,675	0	1,675	419	1,257	57	1,199
24- 26	1,224	2,503	30,620	24	1,189	2,040	5,376	22,344	1,719	0	1,719	373	1,345	62	1,285
26- 28	1,310	2,806	35,334	29	1,189	2,428	5,875	26,037	2,021	0	2,021	398	1,623	74	1,549
28- 30	1,107	2,476	32,125	29	1,547	2,194	5,289	23,330	1,823	0	1,823	347	1,476	67	1,409
30- 32	1,109	2,581	34,345	80	1,493	2,309	5,735	25,063	1,974	0	1,974	357	1,617	74	1,543
32- 34	991	2,329	32,743	61	1,480	2,258	5,107	24,142	1,917	0	1,918	322	1,596	73	1,523
34- 36	990	2,443	34,670	36	1,535	2,302	5,519	25,434	2,023	0	2,023	337	1,687	77	1,610
36- 38	950	2,396	35,128	17	1,351	2,293	5,299	26,255	2,107	0	2,107	327	1,780	81	1,699
38- 40	975	2,514	38,002	49	1,495	2,501	5,588	28,522	2,297	0	2,297	344	1,952	89	1,863
40- 45	2,216	5,951	94,093	128	4,127	5,912	14,165	70,248	5,694	0	5,694	810	4,884	223	4,661
45- 50	1,997	5,472	94,698	60	3,677	5,585	14,229	71,335	5,838	0	5,838	748	5,090	233	4,857
50- 55	1,831	5,312	96,037	87	4,345	5,247	14,055	72,663	5,987	0	5,987	734	5,253	240	5,012
55- 60	1,513	4,296	86,878	88	3,697	4,447	12,660	66,251	5,501	0	5,501	595	4,906	224	4,681
60- 70	2,432	7,155	157,418	215	7,741	7,204	22,566	120,296	10,067	0	10,067	990	9,077	415	8,662
70- 80	1,594	4,701	118,946	139	4,356	4,750	16,397	93,643	7,925	0	7,925	672	7,253	331	6,921
80- 90	959	2,824	81,041	80	2,952	2,857	11,135	64,244	5,478	0	5,478	396	5,082	232	4,850
90-100	579	1,685	54,742	35	1,933	1,729	6,878	44,246	3,798	0	3,798	256	3,543	162	3,381
100-125	682	1,920	75,248	121	2,832	2,041	9,249	61,276	5,300	0	5,300	303	4,997	228	4,769
125-150	306	846	41,450	108	1,627	915	4,493	34,523	3,010	0	3,010	204	2,807	128	2,679
150-200	240	680	41,050	129	1,865	720	4,456	34,139	2,997	0	2,997	235	2,762	126	2,636
200-300	154	401	37,274	88	1,329	462	3,494	32,096	2,841	0	2,841	130	2,711	124	2,587
300-500	94	258	34,076	63	563	282	2,152	31,144	2,774	0	2,774	102	2,672	122	2,550
500+	50	142	79,693	399	832	150	7,809	71,301	6,401	0	6,401	130	6,271	287	5,985
NEGATIVE	320	621	-13,751	395	239	8	1,996	30	2	0	2	0	2	0	2
S 0- 10	8,960	9,362	45,985	180	680	712	21,636	25,793	1,519	0	1,519	681	839	38	801
U 10- 20	8,323	15,113	123,606	340	3,829	5,126	30,973	85,945	6,017	0	6,017	2,139	3,878	177	3,701
B 20- 30	6,383	13,291	158,329	181	6,519	10,248	28,017	115,002	8,816	0	8,816	1,946	6,869	314	6,556
T 30- 40	5,015	12,263	174,890	244	7,354	11,662	27,248	129,416	10,318	0	10,318	1,686	8,632	394	8,238
O 40- 60	7,557	21,031	371,706	363	15,846	21,191	55,109	280,497	23,020	0	23,020	2,887	20,132	920	19,212
T 60-100	5,564	16,365	412,146	469	16,984	16,541	56,977	322,429	27,268	0	27,268	2,314	24,954	1,140	23,814
100+	1,526	4,247	308,792	908	9,047	4,570	31,654	264,478	23,323	0	23,323	1,103	22,220	1,015	21,205
TOTAL	43,648	92,293	1,581,703	3,080	60,498	70,057	253,610	1,223,591	100,283	0	100,283	12,756	87,527	4,000	83,528

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.



**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN MALHEUR CO.**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	178	458	-13,213	393	148	0	941	0	0	0	0	0	0	0	0
NEG <10	90	196	-423	0	61	0	337	0	0	0	0	0	0	0	0
0- 2	485	419	551	3	2	4	786	71	4	0	4	1	3	0	3
2- 4	621	584	1,855	4	22	12	1,280	677	35	0	35	14	21	1	20
4- 6	553	671	2,784	5	23	26	1,391	1,525	84	0	84	45	38	2	37
6- 8	560	818	3,903	5	66	50	1,497	2,447	142	0	142	75	68	3	65
8- 10	539	985	4,871	5	59	86	1,585	3,217	196	0	196	112	83	4	79
10- 12	501	984	5,514	29	128	126	1,701	3,702	238	0	238	128	110	5	105
12- 14	502	1,035	6,512	15	171	181	1,563	4,681	312	0	312	155	157	7	150
14- 16	476	1,035	7,140	7	312	230	1,772	5,062	345	0	345	161	184	8	176
16- 18	430	968	7,290	236	190	293	1,529	5,561	396	0	396	164	232	11	222
18- 20	427	1,021	8,101	12	220	354	1,520	6,082	440	0	440	177	263	12	251
20- 22	381	938	8,016	23	256	398	1,314	6,099	452	0	452	160	292	13	279
22- 24	362	910	8,330	5	197	433	1,446	6,297	473	0	473	161	312	14	298
24- 26	286	753	7,145	11	267	398	1,117	5,406	413	0	413	140	273	12	261
26- 28	283	756	7,648	10	259	427	1,237	5,788	446	0	446	146	300	14	287
28- 30	257	674	7,442	4	378	453	1,212	5,464	423	0	423	119	303	14	289
30- 32	225	578	6,974	12	275	443	955	5,324	420	0	420	97	324	15	309
32- 34	232	611	7,654	14	327	501	1,054	5,808	459	0	459	117	342	16	326
34- 36	215	589	7,513	26	442	499	1,072	5,548	439	0	439	104	335	15	320
36- 38	204	573	7,544	11	487	488	1,104	5,519	439	0	439	111	328	15	313
38- 40	224	653	8,736	20	337	550	1,187	6,697	538	0	538	120	418	19	399
40- 45	409	1,242	17,369	23	631	1,047	2,275	13,451	1,090	0	1,090	251	839	38	801
45- 50	349	1,071	16,545	50	650	963	2,197	12,800	1,046	0	1,046	210	836	38	798
50- 55	285	871	14,971	11	766	823	1,798	11,604	956	0	956	179	778	36	742
55- 60	258	741	14,835	23	1,215	744	1,923	10,994	912	0	912	147	765	35	730
60- 70	323	962	20,869	40	1,056	946	2,458	16,449	1,380	0	1,380	204	1,176	54	1,122
70- 80	206	590	15,385	12	897	617	1,729	12,169	1,030	0	1,030	183	848	39	809
80- 90	150	426	12,663	17	699	448	1,403	10,136	865	0	865	110	755	35	721
90-100	79	220	7,461	5	336	237	783	6,110	525	0	525	68	457	21	436
100-125	117	334	12,792	32	751	351	1,261	10,461	905	0	905	155	749	34	715
125-150	56	166	7,652	10	453	168	660	6,381	557	0	557	73	483	22	461
150-200	49	165	8,421	5	167	146	686	7,427	653	0	653	85	567	26	541
200-300	40	117	9,475	31	447	120	726	8,214	727	0	727	113	614	28	586
300-500	19	53	6,897	39	154	57	525	6,201	552	0	552	70	482	22	460
500+	11	31	7,995	124	112	33	968	7,006	627	0	627	44	583	27	556
NEGATIVE	268	654	-13,636	393	208	0	1,278	0	0	0	0	0	0	0	0
S 0- 10	2,758	3,477	13,964	21	173	178	6,539	7,937	461	0	461	248	213	10	203
U 10- 20	2,336	5,043	34,558	299	1,020	1,184	8,086	25,088	1,731	0	1,731	784	947	43	904
B 20- 30	1,569	4,031	38,582	53	1,357	2,110	6,325	29,055	2,206	0	2,206	726	1,480	68	1,413
T 30- 40	1,100	3,004	38,421	83	1,869	2,481	5,372	28,896	2,295	0	2,295	548	1,747	80	1,667
O 40- 60	1,301	3,925	63,719	107	3,262	3,577	8,193	48,849	4,004	0	4,004	786	3,218	147	3,071
T 60-100	758	2,198	56,378	73	2,987	2,248	6,374	44,865	3,800	0	3,800	564	3,237	148	3,089
100+	292	866	53,233	241	2,083	875	4,827	45,689	4,020	0	4,020	542	3,479	159	3,320
TOTAL	10,382	23,198	285,219	1,270	12,960	12,652	46,994	230,378	18,519	0	18,519	4,198	14,321	654	13,667

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN MARION CO.**

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	313	697	-23,641	1,342	360	12	3,360	306	27	0	27	1	26	1	25
NEG <10	337	530	-1,044	6	63	4	1,509	0	0	0	0	0	0	0	0
0- 2	4,258	2,953	4,667	112	204	40	6,984	497	28	0	28	6	23	1	22
2- 4	5,259	4,309	15,811	65	183	101	10,628	5,963	309	0	309	129	180	8	172
4- 6	5,151	5,290	25,673	27	315	269	12,195	14,252	786	0	786	371	416	19	397
6- 8	5,131	6,927	35,870	52	700	536	13,880	22,291	1,307	0	1,307	623	684	31	653
8- 10	4,996	8,062	45,029	73	850	975	15,365	29,239	1,814	0	1,814	883	931	42	888
10- 12	4,956	8,782	54,517	57	1,217	1,525	16,600	36,723	2,408	0	2,408	1,097	1,312	60	1,252
12- 14	4,708	9,117	61,176	54	1,628	1,910	16,406	42,214	2,840	0	2,840	1,269	1,571	72	1,499
14- 16	4,724	9,467	70,882	139	2,036	2,683	17,042	50,163	3,481	0	3,481	1,383	2,099	96	2,003
16- 18	4,670	9,509	79,363	75	2,482	3,430	17,962	56,625	4,042	0	4,042	1,433	2,608	119	2,489
18- 20	4,221	8,954	80,146	103	2,395	3,870	16,605	58,164	4,251	0	4,251	1,384	2,867	131	2,736
20- 22	3,994	8,571	83,858	109	2,768	4,629	15,611	61,509	4,601	0	4,601	1,322	3,279	150	3,129
22- 24	3,703	7,849	85,152	72	3,046	5,159	15,346	62,235	4,730	0	4,730	1,176	3,554	162	3,392
24- 26	3,431	7,451	85,707	115	2,865	5,478	15,074	62,927	4,847	0	4,847	1,083	3,765	172	3,592
26- 28	3,363	7,307	90,794	140	3,824	6,164	15,546	65,846	5,121	0	5,121	1,043	4,077	186	3,891
28- 30	3,095	6,887	89,736	101	3,887	6,076	15,090	65,296	5,126	0	5,126	973	4,152	190	3,963
30- 32	2,778	6,238	86,078	96	4,080	5,884	14,628	61,958	4,892	0	4,892	880	4,012	183	3,829
32- 34	2,729	6,318	90,036	96	3,914	6,115	14,759	65,685	5,228	0	5,228	878	4,350	199	4,151
34- 36	2,557	6,041	89,428	140	4,073	5,970	15,030	64,894	5,182	0	5,182	838	4,344	198	4,145
36- 38	2,321	5,716	85,882	113	4,544	5,599	14,089	62,100	4,979	0	4,979	798	4,181	191	3,990
38- 40	2,248	5,773	87,657	87	4,242	5,563	14,823	63,453	5,110	0	5,110	803	4,306	197	4,109
40- 45	5,210	13,632	221,075	310	10,755	13,611	36,156	161,434	13,093	0	13,093	1,877	11,216	513	10,703
45- 50	4,578	12,283	217,297	209	11,529	12,612	35,418	158,519	12,982	0	12,982	1,691	11,291	516	10,775
50- 55	4,151	11,709	217,727	277	11,262	11,791	34,987	160,391	13,219	0	13,219	1,620	11,599	530	11,069
55- 60	3,662	10,498	210,376	219	11,713	10,616	33,596	155,133	12,865	0	12,865	1,472	11,393	521	10,872
60- 70	5,784	16,935	374,172	471	19,388	17,037	57,662	280,905	23,507	0	23,507	2,358	21,149	967	20,182
70- 80	3,919	11,495	292,257	457	14,709	11,655	43,654	222,876	18,835	0	18,835	1,602	17,233	788	16,445
80- 90	2,500	7,334	211,610	285	10,310	7,471	30,848	163,362	13,914	0	13,914	1,037	12,877	588	12,288
90-100	1,633	4,661	154,544	242	7,104	4,866	21,768	121,185	10,396	0	10,396	661	9,736	445	9,291
100-125	2,112	5,959	232,799	445	10,146	6,297	30,257	186,599	16,132	0	16,132	914	15,218	695	14,523
125-150	913	2,602	124,107	291	5,716	2,723	15,207	100,922	8,798	0	8,798	452	8,346	381	7,964
150-200	769	2,246	131,250	767	4,836	2,293	14,996	110,153	9,673	0	9,673	385	9,288	424	8,863
200-300	591	1,748	141,972	458	4,962	1,760	14,105	121,722	10,771	0	10,771	294	10,478	479	9,999
300-500	278	794	106,027	233	2,203	832	7,702	95,523	8,509	0	8,509	179	8,330	381	7,949
500+	189	515	232,964	603	4,798	565	20,111	208,094	18,670	0	18,670	757	17,913	819	17,094
NEGATIVE	650	1,227	-24,685	1,348	423	16	4,869	306	27	0	27	1	26	1	25
S 0- 10	24,795	27,541	127,050	328	2,252	1,921	59,051	72,242	4,245	0	4,245	2,012	2,234	101	2,132
U 10- 20	23,279	45,829	346,083	428	9,758	13,417	84,614	243,889	17,021	0	17,021	6,565	10,456	478	9,978
B 20- 30	17,586	38,065	435,247	538	16,389	27,505	76,667	317,812	24,424	0	24,424	5,597	18,827	860	17,966
T 30- 40	12,633	30,086	439,081	532	20,853	29,130	73,329	318,089	25,390	0	25,391	4,197	21,193	969	20,225
O 40- 60	17,601	48,122	866,476	1,015	45,259	48,630	140,157	635,477	52,159	0	52,159	6,661	45,498	2,079	43,419
T 60-100	13,836	40,425	1,032,584	1,455	51,510	41,029	153,932	788,329	66,653	0	66,653	5,658	60,994	2,787	58,207
100+	4,852	13,864	969,119	2,797	32,661	14,471	102,378	823,012	72,553	0	72,553	2,981	69,572	3,179	66,392
TOTAL	115,232	245,159	4,190,955	8,441	179,106	176,119	694,997	3,199,155	262,473	0	262,473	33,673	228,801	10,456	218,345

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN MORROW CO.**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	32	70	-3,778	4	18	0	181	0	0	0	0	0	0	0	0
NEG <10	23	41	-67	0	2	0	67	0	0	0	0	0	0	0	0
0- 2	152	104	169	1	0	1	246	14	1	0	1	0	1	0	1
2- 4	197	144	590	2	6	3	415	226	12	0	12	5	7	0	7
4- 6	170	184	845	0	6	10	370	471	26	0	26	12	14	1	14
6- 8	184	264	1,284	2	32	22	479	782	45	0	45	23	23	1	22
8- 10	191	311	1,731	0	65	38	609	1,094	69	0	69	34	35	2	34
10- 12	147	285	1,607	4	86	39	513	1,056	68	0	68	35	33	1	31
12- 14	145	303	1,889	0	75	48	489	1,302	87	0	87	42	45	2	43
14- 16	165	364	2,466	7	87	77	675	1,724	117	0	117	53	64	3	61
16- 18	179	453	3,042	3	159	96	644	2,178	152	0	152	66	85	4	82
18- 20	137	314	2,593	4	85	115	481	1,937	141	0	141	47	93	4	89
20- 22	161	457	3,389	1	70	143	580	2,645	195	0	195	67	128	6	122
22- 24	146	359	3,354	7	162	186	481	2,546	192	0	192	51	141	6	134
24- 26	131	334	3,261	0	69	202	483	2,507	191	0	191	49	142	7	136
26- 28	124	340	3,349	1	86	188	447	2,629	204	0	204	47	157	7	150
28- 30	101	263	2,922	1	159	190	433	2,154	168	0	168	38	130	6	124
30- 32	93	279	2,871	1	58	167	472	2,207	173	0	173	39	133	6	127
32- 34	95	277	3,135	0	119	191	461	2,369	187	0	187	41	146	7	139
34- 36	89	266	3,118	0	102	199	414	2,408	191	0	191	37	154	7	147
36- 38	92	253	3,417	0	140	219	477	2,580	205	0	205	36	168	8	161
38- 40	73	226	2,849	0	90	172	386	2,234	180	0	180	32	148	7	141
40- 45	206	599	8,725	7	279	528	1,103	6,836	556	0	556	84	471	22	450
45- 50	159	488	7,508	4	302	435	949	5,830	477	0	477	67	410	19	391
50- 55	126	382	6,623	4	239	358	767	5,261	435	0	435	52	383	18	366
55- 60	114	349	6,558	1	402	324	843	5,046	419	0	419	47	372	17	355
60- 70	155	456	9,974	4	463	460	1,029	8,026	673	0	673	68	605	28	578
70- 80	109	323	8,098	10	396	322	759	6,631	562	0	562	44	518	24	495
80- 90	68	216	5,707	8	322	204	644	4,545	388	0	388	29	358	16	342
90-100	25	72	2,378	0	110	75	184	2,009	173	0	173	10	163	7	156
100-125	46	132	5,096	6	190	138	510	4,263	369	0	369	23	346	16	330
125-150	14	38	1,891	0	110	42	143	1,596	139	0	139	10	129	6	123
150-200	14	39	2,400	0	103	41	134	2,122	187	0	187	11	175	8	167
200+	13	30	4,382	43	81	39	944	3,362	298	0	298	4	294	13	280
NEGATIVE	55	111	-3,845	4	19	0	248	0	0	0	0	0	0	0	0
S 0- 10	894	1,007	4,620	4	109	73	2,118	2,586	153	0	153	73	80	4	76
U 10- 20	773	1,719	11,596	18	492	376	2,801	8,197	565	0	565	244	321	15	306
B 20- 30	663	1,753	16,275	9	546	909	2,424	12,482	950	0	950	252	698	32	666
T 30- 40	442	1,301	15,390	1	509	948	2,211	11,798	936	0	936	187	749	34	715
O 40- 60	605	1,818	29,414	15	1,222	1,646	3,663	22,974	1,887	0	1,887	250	1,637	75	1,562
T 60-100	357	1,067	26,157	22	1,291	1,061	2,616	21,211	1,796	0	1,796	151	1,645	75	1,570
100+	87	239	13,769	49	484	260	1,731	11,343	994	0	994	49	945	43	902
TOTAL	3,876	9,015	113,377	122	4,672	5,273	17,812	90,592	7,279	0	7,279	1,205	6,074	278	5,797

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN MULTNOMAH CO.**

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ----- ADDS SUBS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
NEG >10	607	1,144	-53,117	1,439	1,578	29	9,460	247	21	0	21	4	17	1	16
NEG <10	1,070	1,394	-3,167	67	185	19	4,770	32	2	0	2	1	2	0	2
0- 2	10,517	7,143	11,710	451	468	159	16,943	1,922	116	1	117	22	94	4	91
2- 4	12,709	9,677	38,205	144	518	433	24,841	15,569	826	0	826	347	478	22	457
4- 6	12,496	11,829	62,432	194	738	811	28,130	36,007	2,035	0	2,035	959	1,076	49	1,027
6- 8	12,420	14,093	86,830	201	1,457	1,470	32,725	54,931	3,302	0	3,302	1,399	1,903	87	1,816
8- 10	12,108	15,876	108,903	274	2,226	2,875	35,188	72,290	4,632	0	4,632	1,804	2,828	129	2,699
10- 12	11,997	17,366	131,871	190	3,334	4,450	38,178	89,213	6,010	0	6,010	2,214	3,797	173	3,623
12- 14	12,097	18,686	157,269	411	4,273	6,375	40,008	110,044	7,667	0	7,667	2,576	5,090	233	4,858
14- 16	12,211	19,280	183,097	357	5,105	8,902	42,369	130,253	9,353	0	9,353	2,771	6,582	301	6,281
16- 18	12,126	19,720	206,032	279	5,604	11,290	42,274	149,300	10,987	0	10,987	2,967	8,020	367	7,653
18- 20	11,445	18,866	217,259	194	6,568	13,248	41,126	158,717	11,932	0	11,932	2,891	9,040	413	8,627
20- 22	11,211	18,483	235,359	175	6,498	15,786	41,672	173,528	13,289	0	13,289	2,790	10,499	480	10,019
22- 24	10,484	17,471	240,905	232	7,144	17,276	40,804	177,714	13,801	0	13,801	2,562	11,239	514	10,726
24- 26	9,731	16,175	243,188	210	7,353	18,411	40,084	179,198	14,084	0	14,084	2,362	11,722	536	11,186
26- 28	9,401	15,777	253,710	259	8,651	19,982	40,017	186,515	14,792	0	14,792	2,240	12,552	574	11,978
28- 30	8,813	15,146	255,437	289	8,928	19,648	40,835	187,619	14,983	1	14,984	2,127	12,857	588	12,269
30- 32	8,245	14,507	255,541	240	9,433	19,222	41,452	186,916	15,023	0	15,023	2,017	13,005	594	12,411
32- 34	7,640	13,864	252,095	281	9,848	18,670	39,951	184,845	14,930	0	14,930	1,913	13,017	595	12,422
34- 36	7,309	13,641	255,725	335	9,976	18,152	41,312	187,673	15,227	0	15,227	1,886	13,341	610	12,731
36- 38	6,637	12,719	245,548	281	10,292	17,049	40,156	179,366	14,607	0	14,607	1,754	12,852	587	12,265
38- 40	6,245	12,264	243,470	308	10,847	16,347	39,271	177,985	14,550	0	14,550	1,681	12,869	588	12,281
40- 45	14,361	30,031	609,323	619	28,902	38,528	99,983	444,740	36,531	0	36,531	4,129	32,403	1,481	30,922
45- 50	12,383	27,755	587,463	834	27,485	34,296	96,966	430,949	35,613	0	35,613	3,824	31,789	1,453	30,336
50- 55	10,736	25,128	563,351	742	26,889	30,565	93,770	414,056	34,413	0	34,413	3,515	30,898	1,412	29,486
55- 60	9,399	23,351	540,012	699	27,056	27,215	88,312	399,194	33,319	0	33,319	3,254	30,065	1,374	28,691
60- 70	15,082	38,790	976,967	1,456	48,055	44,252	159,566	728,298	61,204	1	61,205	5,428	55,777	2,549	53,228
70- 80	10,684	28,609	798,059	1,263	34,994	31,613	127,025	606,490	51,416	1	51,417	4,024	47,393	2,166	45,228
80- 90	7,281	19,862	616,395	783	25,542	21,604	94,623	476,073	40,650	0	40,650	2,785	37,865	1,730	36,134
90-100	5,176	13,999	490,327	814	18,759	15,392	72,577	384,743	33,056	0	33,056	2,015	31,041	1,419	29,623
100-125	7,516	20,307	832,719	1,772	30,483	22,362	119,977	663,406	57,425	0	57,425	2,957	54,467	2,489	51,978
125-150	3,604	9,689	490,628	934	16,887	10,755	66,117	397,907	34,727	0	34,727	1,514	33,214	1,518	31,696
150-200	3,371	9,097	577,062	1,775	18,081	10,028	72,178	478,782	42,073	0	42,073	1,501	40,572	1,854	38,717
200-300	2,402	6,667	579,599	2,608	15,372	7,154	62,819	497,330	44,027	0	44,027	1,265	42,763	1,954	40,808
300-500	1,346	3,657	506,459	2,379	12,111	4,007	46,653	446,195	39,751	0	39,751	1,018	38,733	1,770	36,963
500+	1,080	2,902	1,515,892	7,587	34,889	3,210	116,502	1,369,815	122,959	12	122,971	2,869	120,102	5,489	114,613
NEGATIVE	1,677	2,538	-56,284	1,507	1,763	48	14,230	279	24	0	24	5	19	1	18
S 0- 10	60,250	58,618	308,080	1,263	5,406	5,749	137,828	180,719	10,911	1	10,912	4,532	6,380	290	6,090
U 10- 20	59,876	93,918	895,528	1,432	24,883	44,264	203,954	637,527	45,948	0	45,948	13,419	32,529	1,487	31,042
B 20- 30	49,640	83,052	1,228,599	1,165	38,574	91,102	203,412	904,574	70,949	1	70,950	12,081	58,868	2,690	56,178
T 30- 40	36,076	66,995	1,252,381	1,445	50,396	89,440	202,143	916,784	74,336	0	74,336	9,251	65,084	2,974	62,110
O 40- 60	46,879	106,265	2,300,149	2,894	110,332	130,604	379,031	1,688,940	139,876	0	139,876	14,722	125,155	5,720	119,435
T 60-100	38,223	101,260	2,881,748	4,316	127,351	112,861	453,791	2,195,604	186,326	2	186,328	14,252	172,077	7,864	164,213
100+	19,319	52,319	4,502,359	17,056	127,823	57,515	484,245	3,853,435	340,962	12	340,974	11,124	329,850	15,074	314,776
TOTAL	311,940	564,965	13,312,558	31,078	486,527	531,584	2,078,635	10,377,862	869,331	16	869,347	79,386	789,962	36,100	753,862

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN POLK CO.**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	79	171	-7,989	38	146	2	593	21	2	0	2	0	2	0	2
NEG <10	100	135	-300	0	10	0	389	0	0	0	0	0	0	0	0
0- 2	848	552	957	1	37	9	1,331	107	6	0	6	1	5	0	5
2- 4	1,244	900	3,734	3	40	26	2,528	1,403	72	0	72	27	45	2	43
4- 6	1,135	1,063	5,659	21	81	76	2,563	3,203	178	0	178	77	101	5	97
6- 8	1,082	1,271	7,556	8	192	133	2,864	4,659	276	0	276	116	160	7	153
8- 10	1,058	1,475	9,505	13	229	239	3,208	6,086	382	0	382	161	221	10	211
10- 12	939	1,539	10,321	11	301	316	3,174	6,783	445	0	445	192	253	12	241
12- 14	908	1,630	11,783	30	297	377	3,617	7,840	528	0	528	220	309	14	295
14- 16	914	1,851	13,672	20	419	463	4,064	9,163	629	0	629	262	368	17	351
16- 18	792	1,558	13,441	30	400	591	3,549	9,196	657	0	657	222	435	20	415
18- 20	810	1,569	15,342	8	559	786	4,501	10,713	785	0	785	231	553	25	528
20- 22	701	1,410	14,746	7	495	842	3,241	10,346	773	0	773	205	568	26	542
22- 24	735	1,583	16,862	25	602	980	3,397	12,061	913	0	913	237	676	31	645
24- 26	630	1,375	15,769	19	673	990	3,019	11,250	860	0	860	195	665	30	634
26- 28	636	1,391	17,176	40	904	1,165	3,032	12,272	953	0	953	198	755	35	721
28- 30	590	1,262	17,126	20	1,041	1,176	3,077	12,029	941	0	941	174	767	35	732
30- 32	538	1,225	16,677	20	801	1,117	2,976	11,895	935	0	935	169	767	35	732
32- 34	583	1,339	19,217	30	1,276	1,277	3,515	13,324	1,055	0	1,055	186	870	40	830
34- 36	534	1,277	18,699	34	1,058	1,205	3,412	13,156	1,044	0	1,044	178	866	40	826
36- 38	482	1,182	17,800	32	1,165	1,151	3,163	12,440	992	0	992	165	826	38	789
38- 40	463	1,188	18,060	24	1,129	1,130	3,270	12,620	1,009	0	1,009	163	846	39	807
40- 45	1,102	2,889	46,890	53	2,956	2,860	8,311	33,136	2,679	0	2,679	396	2,282	104	2,178
45- 50	1,014	2,721	48,242	57	2,888	2,789	8,368	34,447	2,811	0	2,811	379	2,432	111	2,321
50- 55	923	2,634	48,338	68	3,116	2,610	8,612	34,259	2,812	0	2,812	366	2,446	112	2,335
55- 60	859	2,475	49,355	65	3,334	2,498	8,129	35,597	2,947	0	2,947	343	2,605	119	2,486
60- 70	1,369	3,991	88,473	116	5,729	4,027	14,254	64,750	5,406	0	5,406	561	4,845	221	4,624
70- 80	985	2,922	73,613	76	4,515	2,932	11,237	55,066	4,649	0	4,649	419	4,230	193	4,037
80- 90	675	2,031	57,162	91	2,560	2,009	8,282	44,450	3,787	0	3,787	284	3,503	160	3,343
90-100	461	1,354	43,656	38	2,198	1,375	6,292	33,856	2,902	0	2,902	189	2,713	124	2,589
100-125	573	1,596	62,944	161	2,742	1,707	8,583	50,125	4,332	0	4,332	242	4,090	187	3,903
125-150	206	599	28,058	51	1,198	618	3,209	23,084	2,013	0	2,013	104	1,909	87	1,822
150-200	163	482	27,772	192	1,300	488	3,336	22,840	2,005	0	2,005	82	1,923	88	1,835
200-300	125	349	29,906	65	1,093	375	2,829	25,708	2,275	0	2,275	58	2,217	101	2,116
300-500	47	154	18,031	62	959	141	1,294	15,700	1,399	0	1,399	41	1,358	62	1,296
500+	28	78	41,321	38	249	84	2,019	39,008	3,502	0	3,502	17	3,485	159	3,326
NEGATIVE	179	306	-8,289	38	156	2	983	21	2	0	2	0	2	0	2
S 0- 10	5,367	5,261	27,411	46	580	483	12,494	15,457	914	0	914	382	532	24	508
U 10- 20	4,363	8,147	64,558	98	1,977	2,532	18,905	43,695	3,044	0	3,044	1,126	1,918	88	1,830
B 20- 30	3,292	7,021	81,679	110	3,716	5,153	15,766	57,959	4,440	0	4,440	1,009	3,431	157	3,274
T 30- 40	2,600	6,211	90,452	140	5,429	5,879	16,335	63,433	5,036	0	5,036	861	4,174	191	3,984
O 40- 60	3,898	10,719	192,825	243	12,294	10,758	33,420	137,439	11,249	0	11,249	1,484	9,765	446	9,319
T 60- 100	3,490	10,298	262,903	322	15,002	10,342	40,065	198,122	16,743	0	16,743	1,453	15,291	699	14,592
100+	1,142	3,258	208,033	569	7,540	3,413	21,270	176,464	15,525	0	15,525	542	14,983	685	14,298
TOTAL	24,331	51,221	919,572	1,566	46,694	38,563	159,238	692,590	56,953	0	56,953	6,856	50,097	2,289	47,807

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN SHERMAN CO.**

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEGATIVE	18	35	-421	0	5	0	97	0	0	0	0	0	0	0	0
0- 2	46	28	54	0	0	1	90	4	0	0	0	0	0	0	0
2- 4	43	36	129	0	1	1	108	44	2	0	2	1	2	0	2
4- 6	33	26	165	0	0	3	65	98	5	0	5	2	3	0	3
6- 8	41	50	285	0	1	4	115	167	10	0	10	4	6	0	5
8- 10	44	65	392	0	13	10	120	254	16	0	16	7	9	0	9
10- 12	26	43	285	0	12	11	66	198	13	0	13	6	8	0	7
12- 14	53	91	689	0	32	22	195	458	31	0	31	13	18	1	17
14- 16	26	47	389	0	35	12	125	230	16	0	16	6	10	0	10
16- 18	33	80	558	0	3	22	131	402	28	0	28	11	17	1	16
18- 20	24	52	456	0	1	21	110	329	24	0	24	8	16	1	15
20- 22	22	52	458	9	9	26	66	367	28	0	28	8	19	1	18
22- 24	23	47	529	6	8	34	75	418	32	0	32	8	24	1	23
24- 26	19	48	476	1	4	26	76	371	28	0	28	7	21	1	20
26- 28	22	41	592	0	19	47	98	429	33	0	33	6	27	1	26
28- 30	19	42	551	0	26	37	76	417	33	0	33	6	27	1	26
30- 32	15	26	464	0	10	38	46	369	30	0	30	3	26	1	25
32- 34	21	55	688	0	47	47	70	525	42	0	42	7	35	2	33
34- 36	23	64	803	1	75	50	120	578	46	0	46	9	37	2	35
36- 38	21	57	775	0	36	53	89	597	48	0	48	7	40	2	39
38- 40	18	57	705	0	25	38	114	527	42	0	42	8	34	2	33
40- 45	33	89	1,397	3	91	84	179	1,047	85	0	85	12	73	3	70
45- 50	33	92	1,587	0	91	96	187	1,213	99	0	99	12	87	4	83
50- 55	38	105	1,998	0	110	110	249	1,530	126	0	126	16	110	5	105
55- 60	33	99	1,891	1	79	98	215	1,500	125	0	125	14	111	5	106
60- 70	40	108	2,582	7	214	118	235	2,022	170	0	170	15	156	7	149
70- 80	21	56	1,573	9	75	63	169	1,275	108	0	108	8	100	5	95
80- 90	21	63	1,781	4	112	62	145	1,467	125	0	125	12	114	5	109
90-100	15	30	1,422	1	107	45	156	1,115	96	0	96	4	92	4	88
100-125	20	50	2,186	2	145	58	161	1,824	158	0	158	7	151	7	144
125+	12	37	2,568	20	57	36	102	2,393	212	0	212	5	206	9	197
NEGATIVE	18	35	-421	0	5	0	97	0	0	0	0	0	0	0	0
S 0- 10	207	205	1,026	0	15	20	498	566	34	0	34	14	20	1	19
U 10- 20	162	313	2,376	0	83	89	626	1,618	112	0	112	43	69	3	66
B 20- 30	105	230	2,606	17	66	169	391	2,002	154	0	154	35	119	5	114
T 30- 40	98	259	3,435	1	194	227	439	2,596	208	0	208	34	173	8	165
O 40- 60	137	385	6,873	4	370	389	830	5,290	436	0	436	54	382	17	364
T 60-100	97	257	7,359	21	509	287	706	5,878	500	0	500	39	461	21	440
100+	32	87	4,754	22	202	94	262	4,216	370	0	370	12	357	16	341
<b>TOTAL</b>	<b>856</b>	<b>1,771</b>	<b>28,008</b>	<b>64</b>	<b>1,444</b>	<b>1,275</b>	<b>3,848</b>	<b>22,167</b>	<b>1,812</b>	<b>0</b>	<b>1,812</b>	<b>231</b>	<b>1,581</b>	<b>72</b>	<b>1,508</b>

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN TILLAMOOK CO.**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	69	158	-3,484	143	46	0	460	0	0	0	0	0	0	0	0
NEG <10	72	116	-236	8	7	0	260	0	0	0	0	0	0	0	0
0- 2	443	342	494	17	19	2	749	45	2	0	2	1	2	0	2
2- 4	545	443	1,622	9	9	7	1,201	580	30	0	30	12	18	1	17
4- 6	546	554	2,735	11	30	27	1,320	1,475	82	0	82	38	44	2	42
6- 8	509	623	3,580	2	41	55	1,443	2,137	126	0	126	58	68	3	65
8- 10	455	715	4,104	5	121	78	1,534	2,511	155	0	155	79	76	3	72
10- 12	489	870	5,374	3	128	137	1,811	3,450	224	0	224	109	115	5	109
12- 14	479	878	6,224	6	349	179	1,949	3,919	260	0	260	119	141	6	134
14- 16	443	787	6,645	10	269	254	1,918	4,337	299	0	299	110	189	9	180
16- 18	447	808	7,568	10	361	365	1,914	5,069	362	0	362	113	248	11	237
18- 20	393	765	7,468	20	542	359	1,838	4,940	355	0	355	112	243	11	232
20- 22	370	732	7,769	0	509	431	1,757	5,210	385	0	385	103	282	13	269
22- 24	339	696	7,800	13	375	462	1,633	5,410	406	0	406	101	305	14	291
24- 26	308	647	7,697	6	614	479	1,749	5,021	381	0	381	94	287	13	274
26- 28	280	587	7,561	18	493	524	1,481	5,161	398	0	398	84	315	14	300
28- 30	265	639	7,683	3	430	503	1,366	5,484	426	0	426	88	338	15	322
30- 32	256	622	7,924	79	442	521	1,494	5,624	440	0	440	88	353	16	336
32- 34	217	520	7,179	10	498	491	1,180	5,059	399	0	399	73	326	15	311
34- 36	211	500	7,382	6	532	500	1,301	5,114	404	0	404	68	336	15	320
36- 38	204	461	7,543	1	450	524	1,296	5,308	422	0	422	64	358	16	342
38- 40	185	467	7,211	9	493	466	1,211	5,080	406	0	406	65	341	16	325
40- 45	487	1,243	20,720	27	1,448	1,295	3,148	14,889	1,205	0	1,205	167	1,038	47	990
45- 50	391	1,044	18,565	32	1,061	1,093	2,729	13,716	1,122	0	1,122	147	975	45	930
50- 55	340	897	17,781	34	1,453	967	2,811	12,645	1,040	0	1,040	127	913	42	872
55- 60	265	711	15,163	15	988	776	2,259	11,174	927	0	927	99	828	38	790
60- 70	400	1,104	25,892	40	2,113	1,180	3,689	18,977	1,585	0	1,585	159	1,426	65	1,360
70- 80	265	708	19,769	42	1,377	787	2,902	14,766	1,247	0	1,247	122	1,125	51	1,074
80- 90	173	494	14,637	100	851	507	2,006	11,383	971	0	971	82	890	41	849
90-100	99	262	9,347	19	644	292	1,300	7,144	613	0	613	53	560	26	535
100-125	112	306	12,449	29	834	336	1,574	9,744	842	0	842	76	765	35	730
125-150	68	170	9,290	12	557	204	1,020	7,520	654	0	654	65	589	27	562
150-200	56	150	9,482	84	539	168	1,027	7,832	687	0	687	52	636	29	607
200-300	35	86	8,808	54	204	105	686	7,867	697	0	697	30	668	31	637
300+	21	44	15,152	7	244	62	1,188	13,665	1,223	0	1,223	30	1,193	54	1,139
NEGATIVE	141	274	-3,719	150	53	0	720	0	0	0	0	0	0	0	0
S 0- 10	2,498	2,677	12,536	44	219	169	6,248	6,748	395	0	395	188	207	9	197
U 10- 20	2,251	4,108	33,280	49	1,650	1,294	9,429	21,715	1,499	0	1,499	564	935	43	893
B 20- 30	1,562	3,301	38,510	39	2,421	2,400	7,985	26,287	1,996	0	1,996	470	1,526	70	1,456
T 30- 40	1,073	2,570	37,240	105	2,415	2,502	6,481	26,186	2,072	0	2,072	358	1,714	78	1,635
O 40- 60	1,483	3,895	72,228	109	4,949	4,130	10,947	52,424	4,294	0	4,294	540	3,754	172	3,582
T 60-100	937	2,568	69,645	200	4,985	2,765	9,897	52,270	4,416	0	4,416	416	4,000	183	3,817
100+	292	756	55,180	187	2,378	875	5,496	46,629	4,103	0	4,104	253	3,851	176	3,675
TOTAL	10,237	20,149	314,898	882	19,071	14,135	57,202	232,259	18,774	0	18,775	2,788	15,986	731	15,256

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN UMATILLA CO.**

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	151	327	-11,011	68	98	1	1,267	0	0	0	0	0	0	0	0
NEG <10	135	224	-486	7	13	1	640	0	0	0	0	0	0	0	0
0- 2	1,019	776	1,155	12	22	14	1,647	135	8	0	8	2	6	0	6
2- 4	1,307	1,036	3,938	1	86	29	2,578	1,483	77	0	77	29	48	2	46
4- 6	1,236	1,298	6,167	96	115	70	2,735	3,488	195	0	195	90	105	5	101
6- 8	1,257	1,684	8,810	8	240	140	3,176	5,504	323	0	323	152	171	8	163
8- 10	1,313	2,174	11,820	69	441	237	3,811	7,675	477	0	477	235	242	11	231
10- 12	1,228	2,265	13,498	58	550	358	3,844	9,138	598	0	598	283	315	14	300
12- 14	1,242	2,337	16,116	32	788	503	4,025	11,088	747	0	747	324	423	19	403
14- 16	1,078	2,154	16,163	16	885	606	3,581	11,362	787	0	787	305	482	22	460
16- 18	1,137	2,314	19,318	25	1,024	840	3,849	13,850	991	0	991	350	641	29	612
18- 20	1,055	2,257	20,033	6	1,205	961	3,747	14,357	1,050	0	1,050	333	717	33	684
20- 22	970	2,136	20,362	86	1,244	1,112	3,543	14,721	1,096	0	1,096	325	771	35	736
22- 24	890	2,051	20,465	26	1,081	1,162	3,321	15,107	1,144	0	1,144	302	842	39	804
24- 26	784	1,807	19,584	53	1,427	1,212	3,073	14,116	1,081	0	1,081	255	826	38	788
26- 28	717	1,671	19,340	11	1,228	1,264	2,724	14,305	1,111	0	1,111	238	874	40	834
28- 30	655	1,582	18,991	23	1,308	1,282	2,924	13,681	1,070	0	1,070	219	850	39	811
30- 32	620	1,558	19,220	9	1,313	1,271	3,120	13,876	1,090	0	1,090	218	872	40	832
32- 34	585	1,488	19,286	13	1,342	1,284	2,841	14,010	1,112	0	1,112	201	910	42	869
34- 36	548	1,445	19,179	8	1,196	1,259	2,692	14,149	1,128	0	1,128	197	930	43	888
36- 38	545	1,462	20,178	22	1,137	1,327	2,817	14,990	1,198	3	1,201	199	1,002	46	956
38- 40	560	1,551	21,820	7	1,425	1,388	2,932	16,161	1,302	0	1,302	207	1,095	50	1,045
40- 45	1,210	3,387	51,319	41	2,286	3,170	6,750	39,222	3,188	0	3,188	464	2,725	125	2,600
45- 50	1,100	3,115	52,194	122	2,554	3,089	6,914	39,839	3,268	0	3,268	424	2,844	130	2,714
50- 55	912	2,724	47,785	29	2,495	2,614	6,108	36,714	3,031	0	3,031	375	2,656	121	2,534
55- 60	783	2,257	45,006	44	2,393	2,305	5,867	34,557	2,873	0	2,873	316	2,557	117	2,440
60- 70	1,098	3,297	70,940	125	3,506	3,250	8,941	55,452	4,648	0	4,648	454	4,194	192	4,002
70- 80	753	2,326	56,134	117	2,480	2,233	7,148	44,428	3,760	0	3,760	340	3,419	156	3,263
80- 90	480	1,456	40,649	46	1,963	1,435	4,749	32,548	2,777	0	2,777	214	2,563	117	2,446
90-100	302	901	28,499	33	1,374	900	3,083	23,185	1,992	0	1,992	143	1,849	85	1,764
100-125	338	991	37,418	97	1,668	1,007	4,056	30,783	2,665	0	2,665	191	2,475	113	2,362
125-150	157	473	21,441	24	930	471	2,467	17,597	1,534	0	1,534	177	1,357	62	1,295
150-200	134	379	23,070	138	959	401	1,992	19,856	1,745	0	1,745	151	1,594	73	1,521
200-300	107	328	26,000	68	790	320	1,998	22,961	2,033	0	2,033	168	1,864	85	1,779
300-500	39	100	14,911	34	569	115	1,238	13,022	1,160	0	1,160	43	1,117	51	1,066
500+	21	66	16,324	82	326	62	885	15,132	1,355	0	1,355	26	1,329	61	1,269
NEGATIVE	286	551	-11,497	74	112	2	1,907	0	0	0	0	0	0	0	0
S 0- 10	6,132	6,968	31,891	186	904	490	13,946	18,285	1,080	0	1,080	508	572	26	546
U 10- 20	5,740	11,327	85,129	137	4,452	3,268	19,045	59,794	4,173	0	4,173	1,596	2,577	118	2,459
B 20- 30	4,016	9,247	98,742	199	6,288	6,033	15,585	71,930	5,502	0	5,502	1,339	4,163	190	3,973
T 30- 40	2,858	7,504	99,683	60	6,414	6,529	14,402	73,187	5,829	3	5,832	1,022	4,810	220	4,590
O 40- 60	4,005	11,483	196,305	237	9,729	11,178	25,639	150,332	12,360	0	12,360	1,579	10,781	493	10,288
T 60-100	2,633	7,980	196,222	321	9,323	7,819	23,921	155,612	13,177	0	13,177	1,151	12,026	550	11,476
100+	796	2,337	139,164	442	5,243	2,376	12,637	119,351	10,492	0	10,492	755	9,737	445	9,292
TOTAL	26,466	57,397	835,637	1,657	42,464	37,694	127,081	648,492	52,613	3	52,616	7,950	44,666	2,041	42,625

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.



**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN UNION CO.**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	84	177	-4,725	38	203	0	505	0	0	0	0	0	0	0	0
NEG <10	60	128	-221	2	26	2	294	0	0	0	0	0	0	0	0
0- 2	430	317	507	2	20	5	651	58	3	0	3	1	3	0	2
2- 4	586	444	1,751	4	15	13	1,161	668	35	0	35	14	20	1	19
4- 6	539	496	2,696	2	32	26	1,254	1,501	83	0	83	39	44	2	42
6- 8	511	597	3,589	12	97	57	1,450	2,143	125	0	125	56	69	3	66
8- 10	476	726	4,261	3	120	90	1,414	2,719	169	0	169	81	88	4	84
10- 12	463	727	5,100	3	193	159	1,527	3,323	220	0	220	87	134	6	128
12- 14	422	727	5,462	5	192	194	1,471	3,725	252	0	252	99	153	7	146
14- 16	382	734	5,702	3	278	202	1,605	3,801	261	0	261	103	157	7	150
16- 18	369	717	6,280	37	474	291	1,537	4,216	301	0	301	100	201	9	192
18- 20	358	726	6,782	3	340	357	1,496	4,696	344	0	344	104	240	11	229
20- 22	318	684	6,679	34	384	353	1,319	4,750	352	0	352	103	249	11	238
22- 24	299	638	6,883	9	280	408	1,338	4,914	368	0	368	94	274	13	261
24- 26	254	560	6,348	5	334	394	1,235	4,423	334	0	334	80	254	12	243
26- 28	267	635	7,214	19	312	447	1,221	5,289	409	0	409	92	317	14	303
28- 30	254	600	7,376	2	318	495	1,169	5,432	424	0	424	88	336	15	321
30- 32	251	608	7,767	1	460	527	1,263	5,560	436	0	436	84	352	16	336
32- 34	233	583	7,708	1	274	497	1,314	5,676	448	0	448	82	366	17	350
34- 36	214	531	7,475	25	593	507	1,152	5,306	420	0	420	72	348	16	332
36- 38	221	556	8,158	11	455	539	1,223	5,971	476	0	476	81	396	18	378
38- 40	223	625	8,707	5	483	573	1,259	6,420	512	0	512	88	424	19	405
40- 45	504	1,415	21,454	30	975	1,342	3,123	16,090	1,303	0	1,303	202	1,101	50	1,050
45- 50	392	1,086	18,587	9	1,014	1,093	2,576	13,970	1,142	0	1,142	150	992	45	947
50- 55	365	1,071	19,163	12	716	1,055	2,714	14,715	1,214	0	1,214	157	1,057	48	1,009
55- 60	279	792	16,051	4	805	824	2,074	12,389	1,030	0	1,030	115	915	42	873
60- 70	471	1,430	30,398	33	1,507	1,386	4,145	23,401	1,959	0	1,959	232	1,727	79	1,648
70- 80	254	760	18,928	18	860	754	2,407	14,954	1,266	0	1,266	119	1,147	52	1,094
80- 90	196	575	16,583	17	613	583	1,898	13,505	1,154	0	1,154	111	1,043	48	995
90-100	91	276	8,593	21	293	272	922	7,127	612	0	612	43	569	26	543
100-125	108	309	11,973	49	483	323	1,245	9,971	863	0	863	82	780	36	745
125-150	63	185	8,595	23	357	189	813	7,259	633	0	633	67	566	26	540
150-200	61	206	10,491	61	428	182	1,221	8,721	765	0	765	99	666	30	636
200-300	34	104	8,052	65	490	102	722	6,814	603	0	603	53	550	25	525
300-500	16	44	5,739	6	71	47	392	5,234	466	0	466	17	450	21	429
500+	10	34	9,597	24	163	30	1,114	8,313	745	0	745	24	721	33	688
NEGATIVE	144	305	-4,945	40	229	2	800	0	0	0	0	0	0	0	0
S 0- 10	2,542	2,580	12,805	23	284	191	5,930	7,089	415	0	415	191	224	10	214
U 10- 20	1,994	3,631	29,327	52	1,477	1,204	7,636	19,761	1,378	0	1,378	493	885	40	845
B 20- 30	1,392	3,117	34,500	68	1,628	2,097	6,283	24,807	1,887	0	1,887	457	1,430	65	1,365
T 30- 40	1,142	2,903	39,814	43	2,265	2,643	6,212	28,932	2,294	0	2,294	407	1,887	86	1,801
O 40- 60	1,540	4,364	75,255	56	3,511	4,313	10,487	57,164	4,688	0	4,688	624	4,065	186	3,879
T 60-100	1,012	3,041	74,502	89	3,272	2,996	9,372	58,987	4,991	0	4,991	506	4,485	205	4,280
100+	292	882	54,447	227	1,992	872	5,508	46,313	4,075	0	4,075	341	3,734	171	3,563
TOTAL	10,058	20,823	315,704	597	14,659	14,317	52,228	243,054	19,729	0	19,729	3,019	16,710	764	15,947

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN WALLOWA CO.**

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	63	145	-5,776	63	23	0	416	0	0	0	0	0	0	0	0
NEG <10	47	83	-203	29	15	0	215	2	0	0	0	0	0	0	0
0- 2	159	107	180	0	62	1	264	17	1	0	1	0	1	0	1
2- 4	202	164	605	5	7	3	465	203	10	0	10	3	7	0	7
4- 6	143	128	710	0	6	8	337	385	21	0	21	10	11	0	10
6- 8	142	182	995	0	20	13	389	587	35	0	35	17	18	1	17
8- 10	157	272	1,424	4	55	25	557	863	53	0	53	27	25	1	24
10- 12	118	216	1,299	2	51	29	475	797	51	0	51	26	24	1	23
12- 14	142	274	1,846	9	110	51	510	1,241	82	0	82	38	44	2	42
14- 16	132	256	1,977	4	167	73	482	1,291	89	0	89	37	52	2	50
16- 18	111	234	1,878	1	72	70	474	1,284	89	0	89	38	51	2	49
18- 20	117	234	2,230	6	98	109	532	1,507	108	0	108	33	74	3	71
20- 22	112	267	2,356	2	150	115	478	1,636	118	0	118	42	76	3	73
22- 24	115	236	2,644	2	236	159	551	1,743	130	0	130	33	96	4	92
24- 26	96	217	2,399	0	116	154	410	1,735	132	0	132	33	99	5	94
26- 28	88	196	2,377	7	180	159	425	1,636	125	0	125	29	96	4	92
28- 30	78	173	2,265	1	187	145	488	1,483	114	0	114	23	92	4	87
30- 32	71	189	2,200	0	109	138	430	1,528	117	0	117	28	89	4	85
32- 34	63	167	2,077	1	138	129	430	1,392	108	0	108	23	85	4	81
34- 36	75	209	2,616	0	165	166	403	1,881	148	0	148	32	115	5	110
36- 38	72	207	2,667	0	142	170	464	1,899	150	0	150	27	123	6	118
38- 40	67	215	2,607	2	214	159	379	1,889	151	0	151	29	122	6	117
40- 45	146	410	6,170	3	374	388	849	4,588	371	0	371	57	314	14	299
45- 50	105	285	4,994	8	365	301	689	3,652	298	0	298	38	260	12	248
50- 55	101	279	5,309	2	335	289	753	3,934	324	0	324	44	280	13	267
55- 60	73	206	4,192	5	302	215	579	3,101	257	0	257	30	227	10	217
60- 70	107	301	6,939	39	401	321	863	5,406	454	0	454	44	410	19	391
70- 80	55	155	4,110	7	278	162	544	3,133	265	0	265	21	244	11	233
80- 90	35	107	2,956	4	174	105	264	2,418	206	0	206	25	182	8	173
90-100	28	73	2,654	19	128	81	275	2,189	188	0	188	10	178	8	170
100-125	31	80	3,453	26	150	92	408	2,829	245	0	245	29	216	10	207
125-150	10	31	1,404	3	80	30	139	1,158	101	0	101	25	76	3	72
150-200	17	56	2,910	9	119	51	308	2,440	214	0	214	25	189	9	181
200+	11	23	4,439	0	80	33	239	4,087	365	0	365	52	312	14	298
NEGATIVE	110	228	-5,979	92	38	0	632	2	0	0	0	0	0	0	0
S 0- 10	803	853	3,916	10	150	51	2,011	2,055	119	0	119	58	62	3	59
U 10- 20	620	1,214	9,230	22	499	332	2,473	6,121	419	0	419	173	246	11	235
B 20- 30	489	1,089	12,041	12	869	731	2,353	8,232	619	0	619	160	459	21	438
T 30- 40	348	987	12,168	3	768	762	2,106	8,589	674	0	674	140	535	24	510
O 40- 60	425	1,180	20,665	18	1,376	1,193	2,870	15,275	1,249	0	1,249	168	1,081	49	1,032
T 60-100	225	636	16,659	70	981	669	1,946	13,146	1,114	0	1,114	100	1,014	46	967
100+	69	190	12,206	38	430	206	1,094	10,514	925	0	925	131	794	36	757
TOTAL	3,089	6,377	80,905	264	5,112	3,944	15,484	63,935	5,120	0	5,120	930	4,190	191	3,998

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN WASCO CO.**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	50	103	-2,465	1	118	6	237	0	0	0	0	0	0	0	0
NEG <10	36	71	-132	0	19	0	254	0	0	0	0	0	0	0	0
0- 2	445	332	495	6	6	4	757	41	2	0	2	0	2	0	2
2- 4	484	395	1,456	2	6	8	996	542	28	0	28	11	17	1	16
4- 6	433	485	2,163	0	13	23	1,024	1,203	66	0	66	33	34	2	32
6- 8	471	616	3,284	5	58	47	1,291	2,000	116	0	116	58	59	3	56
8- 10	429	691	3,839	13	127	77	1,427	2,374	146	0	146	73	73	3	70
10- 12	425	730	4,684	26	145	130	1,392	3,139	206	0	206	93	113	5	107
12- 14	444	825	5,781	9	254	178	1,571	3,868	259	0	259	116	144	7	137
14- 16	385	736	5,776	7	285	210	1,499	3,901	267	0	267	109	159	7	151
16- 18	392	799	6,655	6	280	290	1,560	4,606	326	0	326	118	208	9	198
18- 20	329	673	6,252	5	335	312	1,270	4,413	320	0	320	99	222	10	212
20- 22	303	655	6,363	3	181	326	1,379	4,539	334	0	334	101	233	11	222
22- 24	268	589	6,153	10	329	354	1,233	4,294	322	0	322	88	234	11	223
24- 26	243	539	6,066	12	387	378	1,132	4,228	321	0	321	78	243	11	232
26- 28	224	498	6,042	14	576	399	1,161	3,990	307	0	307	66	241	11	230
28- 30	213	496	6,171	4	397	418	1,075	4,344	338	0	338	69	269	12	256
30- 32	216	502	6,703	8	353	460	1,155	4,791	375	0	375	69	306	14	292
32- 34	174	396	5,736	55	379	398	985	4,095	323	0	323	59	265	12	253
34- 36	178	434	6,222	36	546	423	966	4,387	348	0	348	57	291	13	278
36- 38	184	466	6,811	5	666	453	1,034	4,711	376	0	376	63	313	14	299
38- 40	193	523	7,532	9	459	478	1,087	5,549	445	0	445	74	371	17	354
40- 45	473	1,249	20,072	23	1,139	1,247	2,978	14,792	1,200	0	1,200	172	1,029	47	982
45- 50	404	1,096	19,190	43	903	1,131	2,681	14,556	1,195	0	1,195	156	1,039	48	992
50- 55	359	1,016	18,865	62	1,124	1,028	2,588	14,219	1,172	0	1,172	144	1,028	47	981
55- 60	311	897	17,869	20	898	914	2,456	13,621	1,130	0	1,130	126	1,004	46	958
60- 70	458	1,313	29,582	25	1,587	1,343	3,968	22,732	1,904	0	1,904	196	1,708	78	1,630
70- 80	304	882	22,694	44	1,196	904	2,883	17,765	1,503	0	1,503	126	1,377	63	1,315
80- 90	163	441	13,783	20	514	489	1,645	11,168	955	0	955	80	875	40	835
90-100	129	333	12,182	29	767	387	1,358	9,700	832	0	832	74	758	35	724
100-125	152	401	16,802	36	849	456	1,944	13,589	1,175	0	1,175	92	1,084	50	1,034
125-150	52	149	7,202	5	302	156	582	6,167	539	0	539	64	474	22	453
150-200	63	163	10,939	44	439	189	1,007	9,347	822	0	822	96	726	33	693
200-300	47	127	11,086	18	295	141	857	9,811	868	0	868	130	738	34	704
300-500	22	50	8,334	11	178	66	809	7,293	650	0	650	19	630	29	602
500+	10	27	7,087	2	120	30	221	6,718	601	0	601	12	589	27	562
NEGATIVE	86	174	-2,597	2	137	6	492	0	0	0	0	0	0	0	0
S 0- 10	2,262	2,519	11,237	26	209	159	5,495	6,160	359	0	359	174	185	8	177
U 10- 20	1,975	3,763	29,148	54	1,300	1,120	7,291	19,927	1,379	0	1,379	534	845	39	806
B 20- 30	1,251	2,777	30,794	42	1,870	1,875	5,979	21,396	1,621	0	1,621	402	1,219	56	1,163
T 30- 40	945	2,321	33,005	113	2,403	2,212	5,226	23,532	1,867	0	1,867	321	1,546	71	1,475
O 40- 60	1,547	4,258	75,996	148	4,064	4,319	10,703	57,188	4,698	0	4,698	598	4,100	187	3,913
T 60-100	1,054	2,969	78,241	118	4,065	3,123	9,854	61,365	5,194	0	5,194	476	4,719	216	4,503
100+	346	917	61,450	116	2,183	1,038	5,421	52,924	4,655	0	4,655	413	4,242	194	4,048
TOTAL	9,466	19,698	317,273	618	16,231	13,852	50,461	242,492	19,773	0	19,773	2,918	16,855	770	16,085

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN WASHINGTON CO.**

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	324	733	-55,808	722	730	11	5,505	198	17	0	17	2	15	1	15
NEG <10	510	659	-1,465	200	204	16	2,293	110	9	0	9	1	9	0	8
0- 2	5,829	2,880	6,498	363	159	127	8,005	1,264	77	0	77	9	67	3	65
2- 4	6,638	4,060	19,800	96	279	280	12,836	8,160	430	0	430	133	297	13	283
4- 6	5,987	4,630	29,778	184	322	535	12,841	17,535	991	0	991	353	638	29	609
6- 8	5,341	5,628	37,262	76	556	858	13,273	23,997	1,448	0	1,448	527	921	42	879
8- 10	4,911	6,531	44,154	44	675	1,314	14,138	29,505	1,890	0	1,890	712	1,178	54	1,124
10- 12	4,830	7,210	53,142	199	1,124	1,859	15,124	36,454	2,463	0	2,463	895	1,569	72	1,497
12- 14	5,007	8,318	65,142	109	1,419	2,535	16,945	45,664	3,162	0	3,162	1,132	2,030	93	1,937
14- 16	4,929	8,529	73,900	165	1,683	3,273	190,460	53,199	3,788	0	3,788	1,239	2,549	116	2,432
16- 18	5,027	8,833	85,437	97	2,067	4,383	18,044	61,816	4,519	0	4,519	1,311	3,208	147	3,061
18- 20	5,083	9,166	96,533	373	2,170	5,524	18,963	71,388	5,346	0	5,346	1,407	3,939	180	3,759
20- 22	4,780	8,703	100,386	120	2,244	6,314	17,756	74,958	5,720	0	5,720	1,312	4,408	201	4,207
22- 24	4,595	8,294	105,648	80	2,578	7,171	18,000	78,782	6,099	0	6,099	1,202	4,897	224	4,673
24- 26	4,407	8,066	110,140	126	2,740	7,972	17,644	82,568	6,476	0	6,476	1,169	5,307	243	5,064
26- 28	4,166	7,479	112,446	391	2,688	8,559	17,191	84,862	6,738	0	6,738	1,055	5,683	260	5,423
28- 30	4,011	7,447	116,276	177	3,515	8,544	18,338	86,499	6,895	0	6,895	1,050	5,845	267	5,578
30- 32	3,849	7,275	119,271	90	3,114	8,720	18,644	89,162	7,157	0	7,157	1,006	6,151	281	5,869
32- 34	3,621	7,184	119,470	49	4,055	8,392	18,744	88,847	7,163	0	7,163	977	6,185	283	5,903
34- 36	3,306	6,793	115,721	119	3,552	7,925	17,903	86,806	7,037	0	7,037	946	6,091	278	5,812
36- 38	3,318	7,130	122,739	141	4,146	8,160	19,771	91,130	7,387	0	7,387	989	6,398	292	6,105
38- 40	3,173	6,916	123,733	232	4,845	7,971	20,168	91,590	7,455	0	7,455	936	6,519	298	6,221
40- 45	7,319	16,495	310,742	309	11,994	19,112	50,910	230,275	18,883	0	18,883	2,239	16,644	761	15,883
45- 50	6,840	16,490	324,895	291	12,178	18,737	52,551	242,220	19,991	0	19,991	2,255	17,736	811	16,925
50- 55	6,514	16,809	341,759	420	12,769	18,367	55,938	255,586	21,203	0	21,203	2,304	18,899	864	18,036
55- 60	5,931	15,850	340,898	540	13,830	17,081	55,154	255,854	21,341	0	21,342	2,177	19,165	876	18,289
60- 70	10,533	29,356	682,874	715	23,502	30,778	109,765	520,072	43,697	0	43,698	4,024	39,674	1,813	37,861
70- 80	8,119	23,489	607,101	823	20,283	23,980	97,835	466,710	39,525	0	39,525	3,227	36,298	1,659	34,639
80- 90	6,223	18,550	527,668	504	15,663	18,464	81,763	412,367	35,177	0	35,177	2,558	32,619	1,491	31,129
90-100	4,545	13,685	430,228	790	11,094	13,522	65,349	341,157	29,284	0	29,284	1,906	27,378	1,251	26,127
100-125	6,884	20,607	764,561	771	17,911	20,478	109,355	617,610	53,431	0	53,431	2,891	50,540	2,310	48,231
125-150	3,254	10,033	442,963	552	9,302	9,672	58,552	366,097	31,925	1	31,926	1,419	30,507	1,394	29,113
150-200	3,098	9,597	530,040	1,328	9,606	9,240	62,872	449,726	39,501	0	39,501	1,444	38,057	1,739	36,318
200-300	2,140	6,629	512,511	1,130	10,562	6,385	51,711	445,673	39,431	0	39,431	1,121	38,311	1,751	36,560
300-500	1,107	3,403	417,343	921	5,668	3,294	31,486	377,815	33,657	0	33,657	751	32,905	1,504	31,401
500+	814	2,441	1,047,720	3,189	16,007	2,424	61,704	970,786	87,115	0	87,115	1,765	85,349	3,900	81,449
NEGATIVE	834	1,392	-57,274	922	934	27	7,798	308	26	0	26	2	24	1	23
S 0- 10	28,706	23,729	137,491	764	1,992	3,114	61,094	80,461	4,836	0	4,836	1,734	3,101	141	2,961
U 10- 20	24,876	42,056	374,155	943	8,463	17,574	259,537	268,522	19,278	0	19,278	5,984	13,294	608	12,686
B 20- 30	21,959	39,989	544,895	895	13,765	38,561	88,928	407,669	31,927	0	31,927	5,787	26,139	1,195	24,944
T 30- 40	17,267	35,298	600,934	632	19,711	41,167	95,231	447,536	36,199	0	36,199	4,855	31,344	1,432	29,911
O 40- 60	26,604	65,644	1,318,294	1,560	50,771	73,298	214,553	983,936	81,419	0	81,419	8,975	72,444	3,311	69,133
T 60-100	29,420	85,080	2,247,871	2,832	70,542	86,744	354,713	1,740,307	147,684	0	147,684	11,716	135,968	6,214	129,755
100+	17,297	52,710	3,715,137	7,891	69,056	51,493	375,680	3,227,707	285,059	1	285,060	9,391	275,669	12,598	263,071
TOTAL	166,963	345,898	8,881,503	16,438	235,233	311,977	1,457,532	7,156,445	606,427	1	606,428	48,444	557,983	25,499	532,484

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN WHEELER CO.**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEGATIVE	30	71	-993	0	0	0	136	0	0	0	0	0	0	0	0
0- 2	35	28	39	0	0	0	57	2	0	0	0	0	0	0	0
2- 4	24	38	72	0	0	0	55	19	1	0	1	1	0	0	0
4- 6	30	36	151	0	6	1	97	65	3	0	3	2	2	0	2
6- 8	39	53	267	0	1	3	116	156	9	0	9	5	4	0	4
8- 10	39	80	349	1	26	5	146	191	11	0	11	6	5	0	5
10- 12	27	52	298	0	11	7	109	172	11	0	11	6	5	0	5
12- 14	43	96	560	0	2	12	161	386	25	0	25	12	13	1	12
14- 16	26	50	391	0	67	13	95	251	17	0	17	7	11	0	10
16- 18	27	69	454	2	19	17	141	312	22	0	22	9	12	1	12
18- 20	20	51	372	0	33	11	118	240	17	0	17	7	10	0	9
20- 22	19	42	399	0	38	17	93	260	19	0	19	6	13	1	12
22- 24	22	59	504	3	62	21	115	318	23	0	23	9	14	1	14
24- 26	14	31	351	0	6	21	59	265	20	0	20	4	16	1	15
26- 30	20	55	563	0	10	22	116	416	31	0	31	8	23	1	22
30- 32	17	39	528	2	29	27	120	376	29	0	29	5	24	1	23
32- 36	20	47	681	2	28	52	89	514	40	0	40	6	33	2	32
36- 38	11	26	407	0	12	27	53	314	25	0	25	3	22	1	21
38- 40	14	38	547	0	16	36	69	425	34	0	34	6	28	1	27
40- 45	18	49	779	2	86	47	89	559	45	0	45	7	38	2	36
45- 50	26	65	1,232	1	47	77	158	951	78	0	78	12	66	3	63
50- 60	28	72	1,517	1	112	82	187	1,137	94	0	94	10	83	3	79
60- 70	19	49	1,251	0	65	57	150	979	82	0	82	7	76	3	72
70- 90	15	36	1,196	8	111	45	112	936	79	0	79	9	71	4	68
90+	11	26	2,589	23	261	33	223	2,096	186	0	186	3	182	9	173
NEGATIVE	30	71	-993	0	0	0	136	0	0	0	0	0	0	0	0
S 0- 10	167	235	878	1	33	9	471	433	25	0	25	14	11	0	10
U 10- 20	143	318	2,077	2	133	60	623	1,360	92	0	92	41	51	2	48
B 20- 30	75	187	1,818	3	116	82	383	1,259	93	0	93	27	66	3	63
T 30- 40	62	150	2,163	4	85	142	332	1,629	128	0	128	21	108	5	103
O 40- 60	72	186	3,528	4	245	206	434	2,647	216	0	216	30	186	9	178
T 60- 90	34	85	2,447	8	176	102	262	1,915	161	0	161	16	147	7	140
90+	11	26	2,589	23	261	33	223	2,096	186	0	186	3	182	9	173
TOTAL	594	1,258	14,506	46	1,049	634	2,862	11,339	901	0	901	151	750	34	716

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN YAMHILL CO.**

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	144	341	-12,690	444	76	5	1,510	105	9	0	9	1	9	0	8
NEG <10	121	237	-412	6	36	0	564	0	0	0	0	0	0	0	0
0- 2	1,332	893	1,507	30	56	16	2,284	170	9	0	9	2	7	0	7
2- 4	1,442	990	4,329	3	30	28	2,998	1,651	85	0	85	31	53	2	51
4- 6	1,540	1,368	7,680	5	74	95	3,448	4,331	239	0	239	96	143	6	137
6- 8	1,391	1,643	9,706	40	174	180	3,914	5,862	347	0	347	144	203	9	193
8- 10	1,287	1,925	11,583	27	291	268	3,950	7,420	464	0	464	210	254	12	243
10- 12	1,233	2,082	13,572	28	256	378	4,421	8,932	585	0	585	262	323	15	308
12- 14	1,233	2,184	16,023	11	417	522	4,789	10,811	732	0	732	303	428	20	409
14- 16	1,194	2,357	17,887	7	587	673	4,445	12,453	863	0	863	337	526	24	502
16- 18	1,191	2,337	20,238	7	522	892	4,518	14,512	1,040	0	1,040	361	679	31	648
18- 20	1,146	2,285	21,728	74	703	1,102	4,690	15,571	1,143	0	1,143	343	800	37	763
20- 22	1,059	2,133	22,213	42	724	1,241	4,695	15,802	1,175	0	1,175	319	856	39	817
22- 24	953	2,001	21,891	54	871	1,301	4,257	15,702	1,190	0	1,190	297	893	41	852
24- 26	891	1,910	22,256	40	874	1,402	4,221	15,979	1,226	0	1,226	275	951	43	908
26- 28	862	1,899	23,280	39	839	1,514	4,128	16,939	1,314	0	1,314	267	1,047	48	999
28- 30	863	2,025	25,008	35	931	1,602	4,446	18,237	1,425	0	1,425	289	1,136	52	1,084
30- 32	862	1,960	26,719	46	906	1,783	4,716	19,511	1,541	0	1,541	275	1,265	58	1,208
32- 34	756	1,826	24,930	44	1,100	1,605	4,475	17,914	1,420	0	1,420	251	1,169	53	1,116
34- 36	766	1,888	26,811	28	1,151	1,761	4,737	19,334	1,538	0	1,538	259	1,279	58	1,221
36- 38	771	2,001	28,544	23	1,179	1,797	4,890	20,858	1,669	0	1,669	275	1,395	64	1,331
38- 40	675	1,781	26,322	29	1,189	1,646	4,563	19,010	1,525	0	1,525	246	1,279	58	1,220
40- 45	1,614	4,427	68,477	49	2,979	4,139	11,635	50,056	4,048	0	4,048	612	3,436	157	3,279
45- 50	1,474	4,256	69,994	49	2,745	3,998	11,843	51,580	4,215	0	4,215	585	3,630	166	3,464
50- 55	1,314	3,906	68,818	60	3,171	3,735	11,770	50,374	4,137	0	4,137	539	3,598	164	3,434
55- 60	1,178	3,657	67,680	61	3,638	3,375	11,283	49,822	4,126	0	4,126	502	3,623	166	3,458
60- 70	1,756	5,260	113,630	96	5,004	5,171	18,749	84,917	7,098	0	7,098	723	6,375	291	6,083
70- 80	1,178	3,617	88,004	133	3,567	3,508	13,665	67,448	5,696	0	5,696	497	5,199	238	4,962
80- 90	761	2,309	64,432	113	2,510	2,277	9,539	50,220	4,276	0	4,276	338	3,937	180	3,757
90-100	497	1,456	47,100	57	1,826	1,489	6,760	37,083	3,179	0	3,179	207	2,972	136	2,836
100-125	620	1,807	68,470	199	2,375	1,847	10,197	54,259	4,688	0	4,688	282	4,406	201	4,205
125-150	271	822	36,989	37	909	813	5,038	30,265	2,637	0	2,637	143	2,494	114	2,380
150-200	269	785	45,784	140	1,396	806	5,677	38,069	3,342	0	3,342	117	3,225	147	3,078
200-300	191	581	45,097	147	856	570	4,036	39,783	3,520	0	3,520	111	3,409	156	3,253
300-500	101	291	38,525	211	664	303	3,224	34,545	3,077	0	3,077	62	3,015	138	2,877
500+	61	168	127,773	573	1,427	180	5,356	121,383	10,906	0	10,906	178	10,728	490	10,238
NEGATIVE	265	578	-13,102	451	111	6	2,074	105	9	0	9	1	9	0	8
S 0- 10	6,992	6,819	34,805	105	626	586	16,594	19,433	1,143	0	1,143	483	661	30	631
U 10- 20	5,997	11,245	89,448	127	2,485	3,567	22,862	62,279	4,363	0	4,363	1,607	2,756	126	2,630
B 20- 30	4,628	9,968	114,647	210	4,238	7,060	21,746	82,659	6,329	0	6,329	1,447	4,883	223	4,660
T 30- 40	3,830	9,456	133,326	170	5,524	8,592	23,381	96,627	7,693	0	7,693	1,306	6,387	292	6,095
O 40- 60	5,580	16,246	274,969	219	12,533	15,247	46,531	201,832	16,525	0	16,525	2,238	14,288	653	13,635
T 60-100	4,192	12,642	313,167	398	12,907	12,445	48,712	239,667	20,249	0	20,249	1,766	18,483	845	17,638
100+	1,513	4,454	362,637	1,308	7,628	4,518	33,528	318,304	28,171	0	28,171	894	27,277	1,247	26,030
TOTAL	32,997	71,408	1,309,898	2,988	46,051	52,021	215,430	1,020,906	84,483	0	84,483	9,740	74,743	3,416	71,327

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN CLARK CO., WA**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ----- ADDS	SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
NEG >10	147	365	-16,948	139	867	1	23	20	2	0	2	0	2	0	2
NEG <10	289	666	-825	595	123	12	91	477	41	0	41	1	40	2	38
0- 2	4,236	8,060	3,491	1,033	350	188	1,944	2,679	157	0	157	39	118	5	113
2- 4	3,009	5,274	8,934	155	354	286	2,903	5,788	302	0	302	102	200	9	191
4- 6	2,359	4,382	11,686	1,936	357	457	3,064	9,909	603	0	603	148	455	21	434
6- 8	2,029	3,918	14,103	48	364	592	3,210	10,320	601	0	601	175	425	19	406
8- 10	1,727	3,495	15,516	43	197	708	3,198	11,554	719	0	719	200	519	24	495
10- 12	1,574	3,324	17,289	6	206	830	3,344	12,970	844	0	844	214	630	29	601
12- 14	1,548	3,348	20,115	48	257	1,007	3,721	15,289	1,029	0	1,029	256	772	35	737
14- 16	1,489	3,216	22,329	55	292	1,186	3,973	16,975	1,177	0	1,177	271	906	41	864
16- 18	1,552	3,525	26,374	8	273	1,433	4,570	20,181	1,437	0	1,437	319	1,119	51	1,067
18- 20	1,587	3,611	30,195	9	368	1,747	4,804	23,319	1,702	0	1,702	323	1,379	63	1,316
20- 22	1,629	3,778	34,215	7	416	2,017	5,327	26,519	1,969	0	1,969	369	1,600	73	1,527
22- 24	1,552	3,472	35,685	55	354	2,224	5,629	27,578	2,086	0	2,086	320	1,766	81	1,685
24- 26	1,566	3,662	39,128	6	432	2,386	6,041	30,317	2,320	0	2,320	355	1,965	90	1,875
26- 28	1,659	3,820	44,811	98	571	2,860	6,792	34,738	2,699	0	2,699	360	2,338	107	2,231
28- 30	1,543	3,739	44,763	47	530	2,757	7,271	34,344	2,684	0	2,684	360	2,323	106	2,217
30- 32	1,538	3,775	47,696	38	452	2,847	7,639	36,821	2,903	0	2,903	377	2,526	115	2,411
32- 34	1,464	3,761	48,311	50	736	2,749	7,788	37,091	2,941	0	2,941	368	2,573	118	2,455
34- 36	1,416	3,664	49,581	78	889	2,761	8,068	37,969	3,024	0	3,024	364	2,661	122	2,539
36- 38	1,349	3,536	49,925	2	948	2,662	8,550	37,769	3,025	0	3,025	357	2,668	122	2,546
38- 40	1,322	3,545	51,564	20	963	2,699	8,519	39,414	3,176	0	3,176	354	2,822	129	2,693
40- 45	3,022	8,246	128,218	42	2,425	6,520	21,709	97,794	7,947	0	7,947	866	7,080	324	6,757
45- 50	2,464	7,005	116,747	132	3,072	5,574	19,562	89,579	7,351	0	7,351	748	6,603	302	6,301
50- 55	1,934	5,717	101,370	22	1,779	4,607	16,498	78,531	6,497	0	6,497	629	5,867	268	5,599
55- 60	1,483	4,493	85,106	420	1,441	3,626	13,699	66,797	5,566	0	5,566	506	5,060	231	4,829
60- 70	2,169	6,578	140,165	4	2,277	5,492	22,754	109,665	9,205	0	9,205	766	8,439	386	8,053
70- 80	1,342	4,244	100,111	2	1,726	3,443	15,655	79,296	6,717	0	6,717	500	6,217	284	5,933
80- 90	762	2,413	64,558	3	1,062	1,978	10,182	51,338	4,379	0	4,379	281	4,098	187	3,911
90-100	463	1,468	43,809	2	753	1,196	6,577	35,311	3,032	0	3,032	169	2,863	131	2,733
100-125	588	1,850	64,866	32	1,312	1,514	9,338	52,851	4,566	0	4,566	217	4,349	199	4,150
125-150	238	739	32,303	9	885	606	3,832	26,990	2,353	0	2,353	92	2,262	103	2,158
150-200	199	579	33,992	31	848	457	3,698	29,051	2,555	0	2,555	63	2,492	114	2,379
200-300	129	372	30,806	1,877	844	313	3,020	28,506	2,526	0	2,526	52	2,473	113	2,360
300-500	73	182	27,659	25	568	166	2,503	24,447	2,178	0	2,178	29	2,149	98	2,051
500+	76	188	99,527	408	5,676	156	4,640	89,463	8,025	0	8,025	326	7,699	352	7,347
NEGATIVE	436	1,031	-17,773	734	990	13	114	497	43	0	43	1	42	2	40
S 0- 10	13,360	25,129	53,730	3,215	1,622	2,230	14,319	40,249	2,381	0	2,381	664	1,717	78	1,639
U 10- 20	7,750	17,024	116,302	127	1,396	6,203	20,412	88,734	6,189	0	6,189	1,384	4,806	220	4,586
B 20- 30	7,949	18,471	198,603	214	2,303	12,244	31,061	153,496	11,758	0	11,758	1,765	9,993	457	9,536
T 30- 40	7,089	18,281	247,077	189	3,987	13,718	40,564	189,064	15,070	0	15,070	1,820	13,250	606	12,645
O 40- 60	8,903	25,461	431,441	616	8,716	20,327	71,469	332,701	27,360	0	27,360	2,749	24,611	1,125	23,486
T 60-100	4,736	14,703	348,643	11	5,819	12,109	55,168	275,611	23,334	0	23,334	1,716	21,617	988	20,630
100+	1,303	3,910	289,153	2,382	10,134	3,211	27,031	251,308	22,204	0	22,204	780	21,424	979	20,445
TOTAL	51,526	124,010	1,667,175	7,488	34,968	70,055	260,138	1,331,659	108,339	0	108,339	10,879	97,459	4,453	93,006

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN OTHER WASHINGTON COUNTIES**

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	274	721	-54,867	99	2,610	6	522	11	1	0	1	0	1	0	1
NEG <10	549	1,240	-1,660	72	512	7	155	22	1	0	1	1	1	0	1
0- 2	4,228	7,912	3,332	2,331	465	268	2,066	3,787	239	0	239	41	198	9	190
2- 4	2,798	5,071	8,235	110	322	297	2,408	5,586	304	0	304	88	216	10	206
4- 6	2,222	4,091	11,029	27	838	411	2,783	7,850	448	0	448	132	316	14	302
6- 8	1,792	3,426	12,464	190	256	512	2,944	9,237	568	0	568	153	416	19	397
8- 10	1,495	3,118	13,415	38	300	566	2,886	9,997	641	0	641	157	484	22	462
10- 12	1,368	2,929	15,007	44	436	677	2,884	11,352	762	0	762	184	578	26	551
12- 14	1,208	2,674	15,678	17	832	716	3,061	11,795	809	0	809	192	617	28	589
14- 16	1,028	2,286	15,402	0	432	767	2,686	11,674	827	0	827	167	660	30	630
16- 18	838	1,850	14,240	84	486	751	2,300	10,901	799	0	799	147	652	30	622
18- 20	846	1,896	16,063	41	587	873	2,443	12,426	926	0	926	161	765	35	730
20- 22	713	1,668	14,928	24	408	788	2,256	11,536	871	0	871	142	729	33	696
22- 24	672	1,566	15,440	21	1,799	885	2,359	11,726	897	0	897	129	768	35	733
24- 26	688	1,618	17,203	121	746	970	2,632	13,215	1,025	0	1,025	140	884	40	844
26- 28	556	1,364	15,003	7	513	824	2,411	11,346	885	0	885	116	769	35	734
28- 30	496	1,187	14,371	30	505	801	2,073	11,098	878	0	878	105	774	35	738
30- 32	441	1,122	13,668	23	650	713	2,205	10,264	815	0	815	102	714	33	681
32- 34	415	1,015	13,674	4	546	735	2,111	10,410	835	0	835	96	739	34	705
34- 36	400	1,021	13,997	52	436	729	2,110	10,812	874	0	874	95	779	36	743
36- 38	396	978	14,634	19	752	754	2,202	11,002	892	0	892	96	797	36	760
38- 40	363	975	14,149	2	318	709	1,950	11,197	908	0	908	94	814	37	776
40- 45	788	2,098	33,488	37	1,416	1,555	5,390	25,513	2,091	2	2,093	194	1,899	87	1,812
45- 50	636	1,713	30,173	56	1,026	1,318	4,778	23,306	1,925	0	1,925	169	1,756	80	1,676
50- 55	531	1,421	27,857	73	974	1,167	4,073	21,787	1,815	0	1,815	147	1,668	76	1,591
55- 60	396	1,072	22,734	139	560	905	3,296	18,116	1,520	0	1,520	118	1,403	64	1,338
60- 70	544	1,452	35,084	31	1,374	1,221	5,521	27,190	2,295	0	2,295	153	2,142	98	2,044
70- 80	319	912	23,851	34	1,064	710	3,499	18,707	1,591	0	1,591	102	1,489	68	1,421
80- 90	164	424	13,843	20	486	352	2,076	11,404	981	0	981	48	933	43	890
90-100	139	371	13,128	17	266	304	1,731	10,971	947	0	947	58	890	41	849
100-125	193	507	21,460	54	456	422	4,267	17,891	1,553	0	1,553	59	1,494	68	1,425
125-150	97	253	13,306	19	2,200	176	1,359	11,040	964	0	964	22	942	43	899
150-200	104	263	17,697	40	473	210	1,635	15,420	1,357	3	1,360	51	1,310	60	1,250
200-300	94	263	22,628	52	412	155	1,351	20,762	1,840	0	1,840	47	1,794	82	1,712
300-500	67	167	26,130	2,627	335	111	3,187	26,239	2,342	0	2,342	36	2,306	105	2,201
500+	77	205	91,982	1,222	2,436	123	3,639	87,007	7,809	0	7,809	97	7,712	352	7,359
NEGATIVE	823	1,961	-56,527	171	3,122	13	678	34	2	0	2	1	1	0	1
S 0- 10	12,535	23,618	48,475	2,696	2,181	2,054	13,087	36,456	2,201	0	2,201	571	1,629	74	1,556
U 10- 20	5,288	11,635	76,391	187	2,773	3,784	13,374	58,148	4,123	0	4,123	851	3,272	150	3,122
B 20- 30	3,125	7,403	76,945	203	3,971	4,268	11,732	58,921	4,555	0	4,556	631	3,925	179	3,745
T 30- 40	2,015	5,111	70,124	99	2,701	3,639	10,577	53,685	4,324	0	4,324	482	3,842	176	3,666
O 40- 60	2,351	6,304	114,252	303	3,976	4,946	17,537	88,722	7,351	2	7,353	628	6,725	307	6,418
T 60-100	1,166	3,159	85,906	103	3,189	2,587	12,827	68,271	5,814	0	5,814	361	5,454	249	5,204
100+	632	1,658	193,203	4,014	6,312	1,197	15,439	178,358	15,865	3	15,868	312	15,556	711	14,845
TOTAL	27,935	60,849	608,769	7,776	28,225	22,487	95,248	542,595	44,235	5	44,240	3,836	40,404	1,846	38,558

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.



**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN CALIFORNIA**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	433	964	-48,582	457	4,238	0	394	16	1	0	1	1	0	0	0
NEG <10	915	1,907	-3,091	573	777	7	230	368	30	0	30	14	16	1	16
0- 2	4,039	6,842	2,784	2,983	1,137	163	2,302	3,975	280	0	280	189	90	4	86
2- 4	2,647	4,184	7,800	107	744	236	2,828	5,144	289	0	289	134	155	7	148
4- 6	1,934	3,103	9,601	136	263	301	4,998	6,667	397	0	397	173	225	10	214
6- 8	1,571	2,688	10,951	69	264	383	2,849	7,831	493	0	493	199	293	13	280
8- 10	1,329	2,300	11,922	96	269	473	3,306	8,690	579	0	579	214	365	17	349
10- 12	1,166	2,074	12,796	31	984	564	2,642	9,138	632	0	632	223	409	19	391
12- 14	1,019	1,855	13,260	27	1,046	613	2,603	9,332	661	0	661	217	444	20	424
14- 16	823	1,520	12,300	112	953	608	2,327	8,746	638	0	638	190	448	20	428
16- 18	756	1,474	12,852	48	670	678	2,575	9,406	702	0	702	203	500	23	477
18- 20	654	1,301	12,386	109	617	657	2,473	8,975	677	0	677	201	476	22	454
20- 22	528	1,071	11,083	32	592	594	2,221	8,175	631	0	631	168	463	21	442
22- 24	476	965	10,916	163	641	611	1,732	8,172	637	0	637	175	462	21	441
24- 26	428	928	10,698	13	497	568	1,779	7,984	628	0	628	176	452	21	431
26- 28	395	860	10,637	23	452	575	1,802	7,897	622	0	622	183	438	20	418
28- 30	360	785	10,439	4	461	572	1,862	7,639	612	0	612	141	471	22	450
30- 32	293	607	9,066	52	375	493	1,442	6,876	557	0	557	139	417	19	398
32- 34	284	646	9,373	609	651	459	1,417	7,490	611	3	614	151	463	21	441
34- 36	254	533	8,879	7	347	447	1,369	6,765	553	0	553	128	425	19	406
36- 38	240	538	8,885	14	690	413	1,352	6,568	533	0	533	147	386	18	368
38- 40	205	454	7,987	36	471	389	1,031	6,148	509	0	509	105	404	18	385
40- 45	448	1,023	18,943	92	966	809	8,293	14,276	1,182	0	1,182	347	835	38	796
45- 50	362	842	17,182	43	836	700	2,873	12,933	1,077	0	1,077	302	775	35	739
50- 55	274	618	14,413	25	645	556	2,454	10,954	913	0	913	305	608	28	580
55- 60	225	508	12,964	4	489	445	2,059	9,983	837	0	837	216	621	28	592
60- 70	361	899	23,366	818	1,359	712	4,043	18,217	1,546	0	1,546	511	1,035	47	988
70- 80	254	597	19,055	28	889	526	2,973	14,806	1,268	0	1,268	372	896	41	855
80- 90	198	485	16,785	13	464	418	4,337	12,996	1,119	0	1,119	345	774	35	738
90-100	144	341	13,648	479	555	297	2,144	11,133	960	0	960	376	585	27	558
100-125	273	663	30,183	224	1,145	563	3,879	24,853	2,160	0	2,160	648	1,511	69	1,442
125-150	145	379	19,840	51	776	301	2,164	16,837	1,475	0	1,475	505	970	44	926
150-200	191	511	32,557	183	760	392	4,193	27,420	2,403	0	2,403	937	1,466	67	1,399
200-300	144	391	34,942	131	520	280	4,655	29,827	2,638	0	2,638	1,237	1,401	64	1,337
300-500	93	250	34,397	130	343	174	3,408	30,603	2,720	51	2,771	1,320	1,451	66	1,385
500+	92	241	205,903	481	9,055	171	10,267	187,675	16,862	0	16,862	11,043	5,819	266	5,553
NEGATIVE	1,348	2,871	-51,673	1,030	5,014	7	624	384	31	0	31	15	16	1	16
S 0- 10	11,520	19,117	43,058	3,391	2,678	1,556	16,284	32,307	2,038	0	2,038	909	1,129	51	1,078
U 10- 20	4,418	8,224	63,593	328	4,270	3,120	12,619	45,597	3,310	0	3,310	1,033	2,278	104	2,174
B 20- 30	2,187	4,609	53,773	235	2,644	2,919	9,396	39,868	3,130	0	3,130	843	2,287	104	2,182
T 30- 40	1,276	2,778	44,191	718	2,534	2,200	6,611	33,846	2,762	3	2,765	671	2,094	96	1,998
O 40- 60	1,309	2,991	63,501	163	2,936	2,511	15,679	48,146	4,009	0	4,009	1,171	2,838	130	2,708
T 60-100	957	2,322	72,854	1,338	3,267	1,954	13,497	57,152	4,893	0	4,893	1,604	3,290	150	3,139
100+	938	2,435	357,823	1,199	12,598	1,881	28,566	317,214	28,257	51	28,309	15,691	12,618	577	12,041
TOTAL	23,953	45,347	647,119	8,403	35,940	16,148	103,275	574,514	48,431	54	48,485	21,936	26,550	1,213	25,337

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN IDAHO**

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	73	186	-6,587	34	865	0	9	0	0	0	0	0	0	0	0
NEG <10	148	363	-396	2	53	0	16	0	0	0	0	0	0	0	0
0- 2	1,748	3,554	1,575	71	111	55	742	1,017	53	0	53	18	35	1	34
2- 4	1,316	2,509	3,922	9	36	123	1,261	2,598	138	0	138	50	88	4	84
4- 6	930	1,776	4,595	29	52	172	1,193	3,259	184	0	184	61	123	6	117
6- 8	759	1,600	5,290	117	211	207	1,226	3,861	233	0	233	73	160	7	153
8- 10	583	1,325	5,227	6	51	217	1,123	3,882	241	1	242	76	166	8	158
10- 12	496	1,160	5,437	0	127	256	1,079	4,016	264	0	264	71	193	9	184
12- 14	439	1,016	5,708	1	79	266	1,085	4,327	291	0	291	82	210	10	200
14- 16	386	897	5,762	6	54	286	1,009	4,427	308	0	308	78	229	10	219
16- 18	328	746	5,578	0	101	309	942	4,254	305	0	305	70	235	11	225
18- 20	312	771	5,911	0	76	291	1,044	4,517	326	0	326	76	251	11	239
20- 22	313	818	6,573	25	92	361	1,099	5,050	372	0	372	82	290	13	277
22- 24	268	696	6,161	2	76	323	1,026	4,749	356	0	356	77	280	13	267
24- 26	247	705	6,158	379	46	333	1,067	5,092	391	0	391	67	324	15	309
26- 28	186	482	5,004	404	81	299	841	4,194	328	0	328	46	283	13	270
28- 30	170	460	4,932	0	79	283	711	3,860	300	0	300	46	254	12	243
30- 32	219	599	6,787	0	145	387	1,027	5,269	413	0	413	62	351	16	335
32- 34	196	574	6,471	3	110	331	1,056	5,004	396	0	396	63	333	15	317
34- 36	152	451	5,324	4	55	296	797	4,180	333	0	333	49	284	13	271
36- 38	123	383	4,544	2	62	239	746	3,503	279	0	279	41	238	11	227
38- 40	133	439	5,184	13	82	273	792	4,052	325	0	325	49	277	13	264
40- 45	258	749	10,917	1	215	563	1,672	8,475	691	0	691	90	601	27	574
45- 50	177	516	8,400	35	107	406	1,229	6,693	551	0	551	60	491	22	469
50- 55	144	455	7,547	4	72	349	1,085	6,045	501	0	501	56	446	20	425
55- 60	103	328	5,896	12	213	243	737	4,714	394	0	394	44	350	16	334
60- 70	138	399	8,918	723	181	353	1,346	7,761	657	0	657	49	608	28	580
70- 80	73	193	5,458	0	106	181	910	4,261	362	0	362	22	340	16	324
80- 90	51	135	4,320	25	225	117	573	3,439	295	0	295	30	265	12	253
90-100	34	103	3,232	0	36	71	526	2,598	214	0	214	10	204	9	194
100-125	53	142	5,923	0	50	118	656	5,099	443	0	443	25	418	19	399
125-150	25	75	3,454	3	42	63	439	2,914	255	0	255	14	240	11	229
150-200	26	74	4,468	16	114	60	613	3,696	325	0	325	29	296	14	283
200-300	16	41	3,719	2	131	34	469	3,204	281	0	281	7	274	13	262
300+	18	49	9,430	219	83	33	782	8,751	779	0	779	15	764	35	729
NEGATIVE	221	549	-6,983	36	917	0	25	0	0	0	0	0	0	0	0
S 0- 10	5,336	10,764	20,609	231	461	775	5,545	14,617	849	1	850	278	572	26	546
U 10- 20	1,961	4,590	28,397	7	437	1,407	5,159	21,541	1,494	0	1,494	376	1,118	51	1,067
B 20- 30	1,184	3,161	28,829	810	375	1,599	4,743	22,946	1,748	0	1,748	317	1,431	65	1,366
T 30- 40	823	2,446	28,311	22	455	1,525	4,419	22,007	1,746	0	1,746	264	1,482	68	1,415
O 40- 60	682	2,048	32,758	51	606	1,561	4,722	25,927	2,137	0	2,137	249	1,887	86	1,801
T 60-100	296	830	21,928	748	549	722	3,355	18,059	1,528	0	1,528	111	1,417	65	1,352
100+	138	381	26,995	241	421	308	2,958	23,663	2,082	0	2,082	90	1,992	91	1,901
TOTAL	10,641	24,769	180,843	2,147	4,221	7,897	30,926	148,762	11,585	1	11,586	1,686	9,900	452	9,448

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL RETURNS IN OTHER STATES**

1998 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ----- ADDS	SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND*	TAX DUE
NEG >10	428	1,021	-45,690	2,361	17,953	5	276	51	4	0	4	0	4	0	4
NEG <10	981	2,239	-2,942	235	443	6	219	126	10	0	10	0	10	0	9
0- 2	8,189	14,011	5,219	1,341	1,352	202	22,959	4,142	257	0	257	53	204	9	196
2- 4	4,844	7,273	14,296	179	465	455	7,460	9,439	538	0	538	166	371	17	354
4- 6	3,643	5,692	18,073	35	567	577	5,135	12,677	764	0	764	242	521	24	498
6- 8	3,124	5,149	21,796	295	728	779	5,054	15,928	1,018	0	1,018	296	723	33	690
8- 10	2,538	4,255	22,710	179	749	932	20,824	16,779	1,133	0	1,133	303	830	38	792
10- 12	2,340	3,877	25,714	112	1,460	1,228	5,875	18,712	1,319	0	1,319	313	1,006	46	960
12- 14	2,136	3,740	27,712	48	2,281	1,381	4,817	19,748	1,422	0	1,422	317	1,105	51	1,054
14- 16	1,721	3,152	25,760	15	1,847	1,356	5,947	18,500	1,365	0	1,365	267	1,097	50	1,047
16- 18	1,413	2,638	23,958	116	1,558	1,316	4,146	17,529	1,316	0	1,316	242	1,074	49	1,024
18- 20	1,217	2,380	23,108	36	2,347	1,290	3,596	16,961	1,296	0	1,296	212	1,084	50	1,034
20- 22	1,029	2,107	21,619	56	1,338	1,186	3,582	15,741	1,216	0	1,216	196	1,020	47	974
22- 24	895	1,804	20,569	35	1,206	1,200	3,418	15,038	1,177	0	1,177	171	1,006	46	960
24- 26	840	1,763	20,990	68	1,352	1,198	3,352	15,480	1,228	0	1,228	164	1,064	49	1,016
26- 28	736	1,564	19,865	10	1,378	1,148	3,548	14,404	1,150	0	1,150	152	998	46	952
28- 30	682	1,577	19,788	50	1,221	1,097	3,116	14,559	1,168	0	1,168	150	1,018	47	971
30- 32	605	1,351	18,711	80	1,324	1,048	2,895	13,721	1,105	0	1,105	136	969	44	925
32- 34	528	1,183	17,403	15	1,004	972	2,455	13,032	1,062	0	1,062	121	942	43	899
34- 36	528	1,184	18,483	24	1,052	991	2,646	14,028	1,147	0	1,147	120	1,027	47	980
36- 38	478	1,067	17,660	16	970	923	2,607	13,286	1,086	0	1,086	115	971	44	926
38- 40	367	824	14,306	14	943	746	2,124	10,596	870	0	870	98	773	35	737
40- 45	905	2,176	38,411	95	2,137	1,778	7,581	29,089	2,404	0	2,404	242	2,161	99	2,062
45- 50	694	1,667	32,867	108	1,428	1,480	5,219	25,647	2,142	0	2,142	190	1,952	89	1,862
50- 55	571	1,375	29,976	56	1,828	1,224	4,627	22,775	1,907	0	1,907	181	1,726	79	1,647
55- 60	515	1,283	29,565	121	1,342	1,163	4,158	23,067	1,941	0	1,941	176	1,764	81	1,684
60- 70	781	1,934	50,528	257	2,755	1,767	7,047	39,378	3,334	0	3,334	263	3,072	140	2,931
70- 80	490	1,320	36,543	306	1,946	1,143	5,089	28,839	2,470	0	2,470	208	2,262	103	2,159
80- 90	349	876	29,609	146	1,278	831	4,002	23,926	2,057	0	2,057	135	1,922	88	1,834
90-100	285	737	26,935	79	1,193	668	3,591	21,569	1,862	0	1,862	128	1,734	79	1,654
100-125	427	1,148	47,474	197	2,444	985	5,899	39,108	3,403	0	3,403	222	3,181	145	3,036
125-150	220	583	30,023	62	882	486	5,570	24,773	2,165	0	2,165	137	2,029	93	1,936
150-200	232	615	39,647	394	1,295	512	4,714	33,726	2,961	0	2,961	170	2,791	128	2,663
200-300	206	529	49,336	743	961	434	5,045	43,735	3,879	0	3,879	226	3,653	167	3,486
300-500	115	294	43,495	385	4,630	243	3,574	38,086	3,357	0	3,357	135	3,222	147	3,075
500+	123	311	176,817	1,470	3,038	268	15,647	159,341	14,308	0	14,308	338	13,970	638	13,332
NEGATIVE	1,409	3,260	-48,632	2,595	18,396	11	495	177	14	0	14	1	14	1	13
S 0- 10	22,338	36,380	82,093	2,029	3,862	2,945	61,432	58,966	3,709	0	3,709	1,060	2,650	120	2,529
U 10- 20	8,827	15,787	126,253	328	9,493	6,570	24,381	91,451	6,717	0	6,717	1,352	5,365	245	5,120
B 20- 30	4,182	8,815	102,832	220	6,496	5,829	17,016	75,223	5,939	0	5,939	833	5,106	233	4,873
T 30- 40	2,506	5,609	86,563	149	5,294	4,680	12,727	64,663	5,271	0	5,271	590	4,681	214	4,467
O 40- 60	2,685	6,501	130,819	381	6,736	5,644	21,585	100,578	8,393	0	8,393	790	7,603	347	7,255
T 60-100	1,905	4,867	143,615	789	7,173	4,409	19,728	113,713	9,724	0	9,724	734	8,990	411	8,579
100+	1,323	3,480	386,791	3,251	13,250	2,928	40,449	338,768	30,073	0	30,073	1,228	28,846	1,318	27,527
TOTAL	45,175	84,699	1,010,334	9,743	70,698	33,016	197,814	843,538	69,839	0	69,840	6,586	63,254	2,890	60,364

\* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.



# Appendix I: Tax Law Changes 1980 to 1998

This appendix is a synopsis of tax law changes from 1980 to 1998 that should be kept in mind when comparing the personal income tax statistics from year to year.

## Adjusted Gross Income (AGI)

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

## Personal Exemptions and Exemption Credits

Prior to 1983, personal exemptions were deductions from Oregon AGI. In 1983, the personal exemption deduction was replaced by an \$85 exemption credit. Beginning in tax year 1987, the personal exemption credit was indexed for inflation, using the Portland Consumer Price Index (CPI) as the gauge of inflation. See Appendix II for a chart of personal income tax rates and personal exemption deductions and credits over the years.

## Surplus Refunds

Under a law passed in 1979, the state must refund excess revenue to taxpayers when actual General Fund revenues come in more than two percent higher for the biennium than was forecast at the close of the legislative session in which the budget for that biennium was adopted. This limitation, termed the “two percent kicker,” is applied separately to corporate income tax revenues and to the sum of personal income tax and “all other” General Fund revenues. The state is required to refund to corporate and personal income tax filers the full amount by which each forecast was exceeded, not just the amount exceeding the two percent limit.

Prior to 1994, both corporation and personal income tax surplus refunds were always made in the last year of the biennium through tax credits proportionately reducing the final tax liability of each

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

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

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

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

## Part-Year Resident and Nonresident Returns

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

tax continued to be computed on federal income and prorated.

## Federal Tax Reform Act of 1986

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

Computation of federal AGI was changed by:

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

Federal changes to personal exemptions and deductions:

- Itemized deductions were curtailed in several ways: elimination of deduction for sales tax, more stringent limitations to medical expenses and miscellaneous itemized deductions, and phase-out of deductions for consumer credit interest.
- The additional personal exemption for those 65 or older or blind was changed to an additional standard deduction.
- Persons claimed as another’s dependent can no longer claim personal exemptions on their own returns. The standard deduction for those claiming zero exemptions is the greater of \$500 or their earned income, up to the standard deduction amount of their filing status.

In response to the 1986 federal changes, Oregon’s 1987 personal income tax law was changed as follows:

- Oregon adopted the federal definition AGI.
- Oregon decreased the number of marginal tax brackets and reduced the Oregon maximum tax rate.

- Oregon adopted the federal definition of itemized deductions.
- Oregon changed the additional personal exemption for those 65 or older or blind to an additional standard deduction. The additional standard deduction is \$1,200 for single or head of household filers and \$1,000 for married filing either jointly or separately.
- Oregon no longer allowed persons who can be claimed as another’s dependent to claim personal exemptions on their own returns. The standard deduction for those claiming zero exemptions is the greater of \$500 or their earned income, up to the standard deduction amount of their filing status.

Other Oregon tax law changes that went into effect for tax year 1987 returns:

- A new exemption for disabled children.
- Indexing of the personal exemption credit.
- An increase in the credit for the permanently and totally disabled from 15 percent to 40 percent of the federal amount.
- A decrease in the maximum subtraction for federal tax from \$7,000 to \$3,000 for single, joint, and head of household returns and from \$3,500 to \$1,500 for married filing separate returns.
- An increase in the standard deduction amounts for each filing status and removal of AGI as a factor in determining the standard deduction. The standard deduction amounts are single, \$1,800; joint, \$3,000; head of household, \$2,640; and married filing separately, \$1,500.
- An increase in the maximum subtraction for U. S. public retirement from \$3,400 to \$5,000 per person and the adoption of less restrictive requirements.

## Tax Law Changes Since 1987

### Tax Year 1988:

- Two new lines were added to 1988 federal Form 1040: Individual Retirement Account (IRA) distributions are reported separately from pension income and capital gain distributions are reported separately from Schedule D capital gains.
- Two new credits were added to Oregon “Other credits”: dependent care assistance for employers and health insurance for small business employers.

### Tax Year 1989:

- Beginning with tax year 1989, federal tax law allowed parents to elect to report minor children’s investment income on their own federal return



rather than filing a separate return for each child. Oregon did not adopt the federal method of computing the child's tax liability, so a new addition for "federal election on interest and dividends of a minor child" was added to Oregon forms.

- Oregon's child care credit computation changed. A separate Oregon rate schedule based on federal taxable income was applied to federally allowed child care expenses.

### **Tax Year 1990:**

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

### **Tax Year 1991:**

- On the federal income tax return, itemized deductions (except medical and dental expenses, investment interest expense, non-business casualty and theft losses, and gambling losses) were limited for filers with adjusted gross income over \$100,000 (\$50,000 for married filing separate returns).
- Federal personal exemption deductions were limited for filers with adjusted gross income over thresholds based on filing status: joint returns, \$150,000; single returns, \$100,000; head of household returns, \$125,000; and married filing separate returns, \$75,000.
- The Oregon subtractions for Oregon and United States public retirement income were eliminated. They were replaced by a credit available to all taxpayers age 58 and over who meet the income limit and have retirement income, public or private.
- Other subtractions from Oregon income were expanded to include: IRA and Keogh distributions on which tax has already been paid to another state while the taxpayer was not an Oregon resident, oil heat tank cleanup costs, special medical deductions, active duty pay for Persian Gulf service and other service outside Oregon, and underground storage tanks pollution grants.
- New credits for bone marrow programs, child development contributions, and youth apprenticeship programs were added to other credits.

- The Homeowner and Renter Refund Program (HARRP) was eliminated, and the Elderly Rental Assistance Program (ERA) was expanded.

### **Tax Year 1992:**

- On the federal income tax return, the adjusted gross income threshold for limiting itemized deductions was increased to \$105,250 (\$52,625 if married filing separately).
- The thresholds for limiting federal personal exemption deductions were increased to: joint returns, \$157,900; single returns, \$105,250; head of household returns, \$131,550; and married filing separate returns, \$78,950.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals ended June 30. Oregon allowed this deduction for all of 1992, with the amount from July 1 to December 31 claimed as an other subtraction.
- On the Oregon return, military active duty pay earned outside Oregon continued as an other subtraction.
- Other credits expanded to include: a credit for the involuntary moving of a mobile home and a credit for small business employers who provide medical insurance for their employees or to employees who purchase their own insurance, either through the Oregon Medical Insurance Pool or under one of the plans provided through the Insurance Pool Governing Board. Other credits for business energy, pollution control, and reclaimed plastics were limited to those giving preference to Oregon producers of the recycled materials.
- The credit for income tax paid to another state was changed so it is claimed on the nonresident return of people taxed by both Oregon and one of the following: Arizona, California, Indiana, Virginia, or Guam. For income taxed by other states, Oregon allows the credit to Oregon residents.

### **Tax Year 1993:**

- The thresholds for limiting federal itemized deductions were increased to \$108,450 or \$54,225 if married filing a separate return.
- The thresholds for limiting federal personal exemption deductions were increased to: joint returns, \$162,700; single returns, \$108,450; head of household returns, \$135,600; and married filing separate returns, \$81,350.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals was reinstated retroactive to June 30, 1992. Oregon allows this deduction under a separate law.

- The following federal law changes were not allowed on Oregon returns for 1993, but the 1995 legislative session reconnected retroactively:
  - Employer-provided educational assistance deduction.
  - Depreciation of nonresidential real property placed in service on or after May 13, 1993.
  - Expensing of qualifying assets (Section 179 expenses).
  - Deduction for business meals and entertainment expenses.
- On the Oregon return, active duty pay income continued to be subtracted as an other subtraction.
- The eligibility age for Oregon's retirement income credit and special medical deduction increased to 59.
- Credit for income tax paid to another state must be taken on the nonresident return if income is taxed by Oregon and one of the following: Arizona, California, Indiana, or Virginia.
- Three credits included as "Other Credits" were revised:
  - Disabled child was expanded to include serious emotional disturbance and traumatic brain injury.
  - Rural medical practice no longer has a required three-year period.
  - Crop gleaning was extended indefinitely.
- Minimum amount for a refund check increased to \$5.
- Requirements for computing estimated tax for 1994 have changed.

### **Tax Year 1994:**

- The thresholds for federal limitations for itemized deductions were increased to \$111,800 or \$55,900 if married filing a separate return.
- The thresholds for limiting federal personal exemption deductions were increased to: joint returns, \$167,700; single returns, \$111,800; head of household returns, \$139,750; and married filing separate returns, \$83,850.
- Capital gain distributions were reported with capital gains rather than on a separate line.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals that expired December 31, 1993, was retroactively reinstated and made permanent in April

1995. On 1994 returns, Oregon allowed this deduction under a separate law.

- Moving expenses were changed from an itemized deduction to an adjustment, and some of the requirements were made more stringent. For 1994 returns, Oregon followed prior federal law until the Legislature reconnected to federal law as of April 15, 1995.
- Other federal law provisions affected by the reconnection:
  - Employer-provided educational assistance deductions.
  - Depreciation of nonresidential real property.
  - Amortization of goodwill and related intangibles.
  - Business meals and entertainment deductions.
  - The election to expense certain tangible property (Section 179 expenses).

### **Tax Year 1995:**

- The thresholds for federal limitations for itemized deductions were increased to \$114,700 or \$57,350 if married filing a separate return.
- The thresholds for limiting federal personal exemption deductions were increased to: joint returns, \$172,050; single returns, \$114,700; head of household returns, \$143,350; and married filing separate returns, \$86,025.
- Oregon law follows federal law as of April 15, 1995. Most items are treated the same on Oregon returns and federal returns. Unused business credits that may be taken as a deduction on the federal return, however, are not allowed on the Oregon return. They require an Oregon addition.
- Military active duty pay continues to be subtracted from Oregon income if it was earned outside Oregon.
- The minimum age requirement for retirement income credit and special Oregon medical deduction is 60.

### **Tax Year 1996:**

- Oregon law follows federal law as of April 15, 1995.
- **Federal Law:**
  - Federal tax rates were 15, 28, 31, 36, and 39.6 percent except for capital gains, which were taxed at 28 percent.
  - Federal personal exemptions were \$2,550. The phaseout thresholds were \$176,950 for joint



returns, \$147,450 for head of household returns, \$117,950 for single returns, and \$88,475 for married filing separate returns.

- The thresholds for federal limitations for itemized deductions were increased to \$117,950 or \$58,975 if married filing a separate return.

- **Oregon Law:**

- Certain depreciation differences due to the Omnibus Budget Reconciliation Act of 1993 require a one-time adjustment on the 1996 tax return or an amended 1993 or 1994 return. If an Oregon addition or subtraction was taken for 1993 or 1994 for Section 179 expense, the taxpayer may 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 must make a one-time adjustment on the 1996 return to align the Oregon basis with the federal basis. The one-time adjustment does not apply to depreciation of nonresidential real property placed in service in 1993 or 1994. Instead, the 1993 or 1994 return must be amended.
- Beginning in 1996, gain on the sale of certain business assets may be deferred if the proceeds are reinvested in qualifying business assets within six months. The “Oregon deferral of reinvested gain” subtraction was added to form 40.
- The addition for the “federal election on interest and dividends of a minor child” was combined with other additions on Oregon Form 40.
- The minimum age requirement for retirement income credit and special Oregon medical deduction is 60.

### **Tax Year 1997:**

- Oregon law is now permanently tied to federal law. Most items are treated the same way on Oregon and federal returns.
- **Federal Law:**
  - Federal tax rates were 15, 28, 31, 36, and 39.6 percent except for capital gains. For individuals, the maximum long-term capital gain tax rates for sales or exchanges of property after May 6, 1997, were 20 percent for taxpayers in the 28 percent or greater

tax bracket, and 10 percent for taxpayers in the 15 percent tax bracket.

- Standard deductions were \$4,150 for single filers, \$6,900 for joint returns, \$3,450 for married filing separate returns, and \$6,050 for head of household. Additional standard deductions for those over age 65 or blind were \$1,000 for single or head of household filers and \$800 for married filing either joint or separate returns. For filers with zero exemptions, the standard deduction was the larger of \$650 or the amount of earned income up to the amount of the appropriate standard deduction based on filing status.
- Itemized deductions were limited for taxpayers with adjusted gross income over \$121,200, (\$60,600 if married filing a separate return).
- Deductions for personal exemptions increased to \$2,650. The deduction is phased out for high income taxpayers with adjusted gross income over \$181,800 for joint returns, \$151,500 for head of household returns, \$121,200 for single returns, or \$90,900 for separate returns.
- Medical savings are a new federal adjustment allowed to persons covered only under a high deductible health plan.
- The maximum individual retirement arrangement (IRA) for a spouse with little or no income has been increased to \$2,000.
- A new tax credit may be claimed for qualified adoption expenses paid in 1997. The maximum credit is \$5,000 (\$6,000 for a child with special needs).

- **Oregon Law:**

- The standard deduction for a person who can be claimed on another’s tax return was increased to the greater of \$650 or the amount of earned income up to the standard deduction for the person’s filing status.
- Two new credits began in 1997, the earned income credit and the working family credit. The earned income credit is equal to 5 percent of the federal earned income credit. The amount of working family credit depends upon household size and adjusted gross income. Both new credits may be taken together with the child care credit, but the total of all Oregon credits cannot exceed the Oregon tax.
- The minimum age requirement for the retirement income credit and special Oregon medical deduction is 61. Effective January 1, 1996, the credit is figured on pension income only if it is

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

## **Tax Year 1998:**

### **• Federal Law:**

- Federal tax rates were 15, 28, 31, 36, and 39.6 percent except for capital gains. For individuals, the maximum long-term capital gain tax rates for sales or exchanges of property were 20 percent for taxpayers in the 28 percent or greater tax bracket, and 10 percent for taxpayers in the 15 percent tax bracket.
- Standard deductions were \$4,250 for single filers, \$7,100 for joint returns, \$3,550 for married filing separate returns, and \$6,250 for head of household. Additional standard deductions for those over age 65 or blind were \$1,000 for single or head of household filers and \$800 for married filing either joint or separate returns. For filers with zero exemptions, the standard deduction was the larger of \$700 or the amount of earned income up to the amount of the appropriate standard deduction based on filing status.
- Itemized deductions were limited for taxpayers with adjusted gross income over \$124,500, (\$62,250 if married filing a separate return).
- Deductions for personal exemptions increased to \$2,700. The deduction is phased

out for high income taxpayers with adjusted gross income over \$186,800 for joint returns, \$155,650 for head of household returns, \$124,500 for single returns, or \$93,400 for separate returns.

- Student loan interest is a new federal adjustment allowed to persons who are paying interest on a qualified student, are not claimed as a dependent on someone's tax return, and have adjusted gross income less than \$55,000 on a single return or \$75,000 on a joint return.
- Two new tax credits may be claimed, a child tax credit and education credits. The child credit has a maximum of \$400 for each qualifying child. The education credits are the Hope credit with a maximum of \$1,500 for qualified expenses for each student who qualifies, and the lifetime learning credit with a maximum of \$1,000 per return.

### **• Oregon Law:**

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

## APPENDIX II-A: PERSONAL INCOME BRACKETS AND TAX RATES, 1930 TO 1998

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

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

**APPENDIX II-B: PERSONAL INCOME TAX PERSONAL EXEMPTION  
DEDUCTIONS AND CREDITS, 1930 TO 1998**

**Personal Exemption Deductions 1930 - 1982\***

<b>Tax Years</b>		<b>Deduction for</b>	<b>Deduction for</b>	<b>Deduction for</b>
<b>From</b>	<b>To</b>	<b>Single Return</b>	<b>Joint Return</b>	<b>Each Dependent</b>
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 - 1998\*\***

1983	\$85
1984	\$85
1985	\$85
1986	\$85
1987	\$86
1988	\$89
1989	\$94
1990	\$98
1991	\$104
1992	\$109
1993	\$113
1994	\$116
1995	\$120
1996	\$124
1997	\$128
1998	\$132

\* From 1930 to 1982, taxable income equaled adjusted gross income less deductions and personal exemptions. Beginning with 1983 returns, taxable income equals adjusted gross income less deductions. Personal exemption credit is subtracted from Oregon tax. Personal exemption credit was indexed for inflation starting with 1987 returns.

## Appendix III: Glossary of Terms

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

**Adjusted gross income (AGI).** AGI consists of income subject to federal tax minus federal adjustments. For full-year returns, Oregon AGI corresponds to line 8 on Oregon Form 40 or line 12 on Oregon Form 40S, and equals federal AGI.

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

**AGI level.** Adjusted gross income ranges by which personal income tax information is grouped in all but the four county summary tables. The AGI levels are increments of \$2,000 for low-income returns, and \$5,000 or more for higher income filers.

**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.

**Donations.** Optional checkoffs by which taxpayers may designate all or part of a tax refund as a contribution to any of the following:

- Oregon Nongame Wildlife Fund
- AIDS/HIV Education and Services Fund
- Child Abuse Prevention Fund
- Alzheimer's Disease Research Fund
- Stop Domestic and Sexual Violence Fund

**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.** \$128 credit for each exemption claimed on 1997 return. Replaced \$1,000 exemption in 1983. Indexed for inflation beginning with tax year 1987.

**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.** New federal credit in 1997. Credit for adoption expenses, up to a maximum of \$5,000 per adopted child (\$6,000 for a child with special needs).

**Federal child credit.** New federal credit in 1998. Maximum is \$400 for each qualifying child.

**Federal earned income credit.** The federal earned income credit is a refundable credit. The amount depends on income and whether there are zero, one, or more than one dependent.

**Federal education credits.** Two new federal credits beginning on 1998 returns: the Hope credit with a maximum of \$1,500 for qualified expenses for each student who qualifies, and the lifetime learning credit with a maximum of \$1,000 per return.

**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.** New Oregon subtraction beginning with 1998 returns. The portion of federal pension income that was earned before October 1, 1991 is subtracted from adjusted gross income.

**Federal tax deduction.** Oregon deduction for federal income tax liability. Limited to \$3,000 per return (\$1,500 for married filing separately).

**Federally taxable Social Security.** Oregon does not tax Social Security income. The taxable portion of Social Security from the taxpayer's federal return is reported on table D3. The Social Security subtraction is reported on table F2.

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

**HARRP.** The Homeowner's and Renter's Refund Program, established in 1973 to provide property tax



relief to low- and middle-income Oregonians. The limit on household income of HARRP recipients was reduced from \$17,500 to \$10,000 for tax year 1990, and the program was discontinued for 1991 and subsequent tax years.

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

**Income from unspecified source.** Adjusted gross income from Oregon Form 40, Form 40N, or Form 40P when the taxpayer does not provide a federal form. Included with "Other Income" in Exhibit 7 and Table D and reported separately in Table D10.

**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.

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

**Miscellaneous income.** Income from rents, royalties, estates, trusts, S-corporations, and partnerships. Reported on federal Schedule E.

**Net federal tax (Table L).** The sum of basic federal tax, alternate minimum tax, and tax on IRAs, minus federal tax credits.

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

**Nontaxable returns.** Returns with no tax liability.

**Oregon deferral of reinvested gain.** Beginning with 1996 returns, filers may defer capital gains on the sale of certain business assets if they reinvest proceeds in qualifying business assets within six months. On 1998 returns the deferral of reinvested capital gains was combined with other subtractions.

**Oregon earned income credit.** New credit in 1997, equal to 5 percent of the federal earned

income credit. Unlike the federal credit, it is not refundable.

**Oregon medical deduction.** Beginning with 1991 returns, filers who itemize and meet the age requirement are entitled to an additional deduction of the lesser of Schedule A line one or line three. The age eligibility was 58 or older for 1991 and 1992 returns and increases by one year every two years until it reaches 62.

**Other (sources of income, Table D).** Includes alimony received, tax refund income, unemployment income, other income, and income from an unspecified source. Reported separately on Tables D2 (tax refund, alimony, and unemployment income), D9 (other income), and D10 (income from an unspecified source — no federal form submitted).

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

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

**Pensions (Table D).** Includes taxable pension income, federally taxable Social Security income, and IRA distributions. These items are reported separately in Table D3.

**Property sales (Exhibit 7 and Table D).** The sum of capital gains/losses and supplemental gains/losses (lines 13 and 14 on federal Form 1040). These items are broken out separately in Tables D5 (capital gains) and D6 (supplemental income).

**Rent, partnership, etc., income.** Positive and negative income reported on federal Schedule E. In addition to partnership and S-corporation income or loss, this includes income from rentals, royalties, estates, and trusts. Reported in Table D7 as "Miscellaneous Income."

**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 non-joint returns. The age eligibility was 58 or older for 1991 and 1992 and increases by one year every two years until it reaches 62.

**Returns (number of).** The number of returns filed. For low AGI levels, this figure can be misleading. For example, the Oregon Department of Revenue receives returns each year from individuals who are claimed

as dependents on their parents' returns but who receive individual earnings. Dependents who receive over \$700 of income are required to file an Oregon return, and others may choose to file to recover withholding. These zero exemption returns are reported on Table H "Distribution of Returns by Number of Personal Exemptions." Approximately 30 percent of the returns in the \$0 to \$10 thousand AGI level are filed by dependents. Therefore, the number of returns below the \$10,000 class is an unreliable reflection of the population.

**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.** Oregon is required by law to refund excess revenue when revenues collected for the biennium are more than 2 percent higher than was forecast at the time the budget was adopted. The refund was given as a tax credit in 1985, 1987, and 1989. The 1995 Legislature changed the law governing the way in which surplus revenue is returned to personal income taxpayers. Up through 1993, refunds were made in the form of a credit on the tax return for the second year of the biennium. Starting in 1995, refunds are made as direct payments to taxpayers based on their tax liability for the first year of the biennium. The surplus refund numbers in the detail tables were calculated from 1998 return data, and are an approximation of the amount refunded by check in Fall, 1999.

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

**Tax after credits.** Amount of tax liability after subtracting credits but before subtracting surplus refund.

**Tax due.** Amount of final tax liability after subtracting tax credits and state surplus refund, when applicable.

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

**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 may also be withheld from other income sources such as pensions and IRA distributions.

**TAX/AGI.** The ratio of tax due to AGI, reported on Table B.

**TAX/TBAL.** The ratio of tax due to taxable balance reported on Table B.

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

**TBAL/AGI.** The ratio between income on which tax is computed and Oregon adjusted gross income.

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

**Working family credit.** New credit in 1997. The amount is based on adjusted gross income and household size.