

**Oregon  
Personal Income  
Tax Annual  
Statistics  
Tax Year 1996**

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**Oregon**  
Department  
of Revenue

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# Oregon Personal Income Tax Annual Statistics

## Tax Year 1996

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*The Department of Revenue would like to express its gratitude to Tax Economist Kay Souter for her many important contributions to this publication and all of the department's income tax statistical publications since 1988.*



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# Introduction and Highlights

The personal income tax is the State of Oregon's largest source of revenue, accounting for 81.6 percent of General Fund revenues in fiscal year 1995-96, and over 80 percent in each fiscal year since 1988-89. Information about personal income tax, the State's dominant revenue source, 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 1996 and historical tables and graphs comparing the 1996 data to previous years. All 1996 income tax returns received by the Department of Revenue in 1997 are included in the report.

## Highlights

- The Oregon Department of Revenue received 1.52 million 1996 personal income tax returns during 1997, a 3.6 percent increase from 1996.
- Personal income tax revenue from 1996 returns totaled \$2.6 billion, down 5.3 percent from 1995, due to surplus refunds of 14.37 percent of 1996 tax liability. Without the 1996 surplus refund of \$436.5 million, 1996 personal income tax revenue would have been up 10.6 percent over 1995.
- Total personal income, taxable and nontaxable, of Oregonians rose 7.4 percent to almost \$74 billion. Tax due (tax liability after subtracting credits and surplus refund) was 3.5 percent of personal income.
- Due to strong growth in several components of income, the total adjusted gross income of 1996 Oregon filers rose to \$52.8 billion, up 9.5 percent from 1995. For full-year residents, adjusted gross income increased 9.3 percent to \$49.3 billion.
- Capital gains was the fastest growing component of income, with an increase of 34.2 percent over 1995. Rent, partnership, and S-corporation income rose 12 percent, and pension income grew 10 percent.

- The total 1996 tax liability of full-year residents was \$2.4 billion, 5.6 percent lower than in 1995. The average tax liability was \$1,802, down from \$1,972 in 1995, due to the 1996 surplus refund that averaged \$302 for full-year residents.
- According to the *Statistics of Income Bulletin, Spring 1998*, published by the Internal Revenue Service, Oregonians' 1996 federal income tax liability after credits averaged \$5,916.
- The average adjusted gross income of full-year residents rose 5.8 percent to \$36,648. Over the same period the Consumer Price Index rose 3.5 percent, so incomes grew faster than inflation.
- The 4.5 percent of full-year Oregon residents who had an adjusted gross income of \$100,000 or more paid thirty-four percent of 1996 Oregon tax.
- Among full-year resident filers, 65.3 percent received tax refunds averaging \$445, while 29.0 percent owed additional tax when filing their returns, an average of \$696. The remaining 5.7 percent of filers had a zero balance.

## Oregon Personal Income Tax

Selected Data Elements, 1995 and 1996

(Dollars in millions except where indicated)

	1995	1996	% Chg
<b>Number of Returns</b>	<b>1,467,014</b>	<b>1,519,984</b>	<b>3.6%</b>
Full Year	1,302,656	1,345,533	3.3%
Part Year & Nonresident	164,358	174,451	6.1%
<b>Adjusted Gross Income</b>	<b>\$48,232</b>	<b>\$52,833</b>	<b>9.5%</b>
Full Year	\$45,113	\$49,311	9.3%
Part Year & Nonresident	\$3,119	\$3,522	12.9%
<b>Taxable Income</b>	<b>\$37,878</b>	<b>\$41,567</b>	<b>9.7%</b>
Full Year	\$35,275	\$38,576	9.4%
Part Year & Nonresident	\$2,603	\$2,991	14.9%
<b>Tax Due</b>	<b>\$2,747</b>	<b>\$2,602</b>	<b>-5.3%</b>
Full Year	\$2,569	\$2,425	-5.6%
Part Year & Nonresident	\$178	\$176	-0.9%
<b>Avg. Tax Due (dollars)</b>	<b>\$1,873</b>	<b>\$1,712</b>	<b>-8.6%</b>
Full Year	\$1,972	\$1,802	-8.6%
Part Year & Nonresident	\$1,083	\$1,011	-6.6%
<b>Effective Tax Rate*</b>	<b>5.7%</b>	<b>4.9%</b>	<b>-13.5%</b>
Full Year	5.7%	4.9%	-13.6%
Part Year & Nonresident	5.7%	5.4%	-12.4%
<b>Personal Income</b>	<b>\$67,870</b>	<b>\$73,922</b>	<b>8.9%</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 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 4–6 thousand AGI level row on the tables.

## Report Organization

The report consists of seven sections and three appendices. Section 1 contains historical tables and graphs comparing 1996 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 1996 along with the 1996 tax rate charts. A flow chart of the components of Oregon personal income taxes follows Section 2.

Sections 3 through 7 contain 1996 detailed tables in the following order: all returns filed; full-year resident returns; part-year resident and nonresident returns; all returns by county; and individual counties and other states. 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 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 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 residents, including tables by tax status (taxable or nontaxable), by deduction type (standard or itemized), and by 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.

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 for part-year resident and nonresident returns. The same is true of the additions and subtractions in table F. In tables F and F3, the new Oregon subtraction for reinvested capital gains is combined with "Other Subtractions" to avoid disclosure of confidential information.

Table I contains distributions of returns reporting additional standard deductions for age 65 or over or for blindness. Table I for 1995 and 1996 includes only standard deduction returns, but prior years included all returns that indicated age 65 or over or blindness.

## Appendices

The three appendices contain a synopsis of significant tax law changes from 1980 to 1996, charts of tax rates and 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 1996 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 1996.

## Total Oregon Tax Revenue and Adjusted Gross Income

For the 1996 tax year, Oregon personal income tax revenue was \$145.6 million lower than the 1995 level. Without the \$436.5 million surplus refund returned to taxpayers, 1996 personal income tax revenue would have increased \$290.8 million. Exhibit 1 shows a history of Oregon personal income tax revenue from 1980 to 1996. Over that period, revenues have grown every year except 1985, 1987, and 1996, 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, and in 1987 rates were further reduced by 1.0 percentage point and the number of tax brackets was reduced from seven to three. In 1996 the large surplus refund alone was responsible for the decline in personal income tax revenue from the 1995 level.

Much of the volatility in growth rates is attributable to the “two percent kicker” law. Under the “two percent kicker” law passed in 1979, all General Fund money is divided into two pots, corporate taxes and all other revenues. If actual General Fund revenues in either pot come in more than two percent higher than was forecast at the time the biennium budget was adopted, all the money in that pot in excess of the close of session forecast, including the two percent trigger, is returned to taxpayers.

Surplus refunds for the 1985, 1987, and 1989 biennia were returned to personal income taxpayers through tax credits on the 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 \$18 million (0.4 percent) lower than was forecast for the biennium, so the kicker was not triggered.

The 1995 Legislative session changed the law governing the method of returning unanticipated surplus revenue to personal income taxpayers. In December 1995 taxpayers entitled to a surplus refund received checks in the mail based on their 1994 returns, rather than credits on their 1995 tax returns. In November 1997, checks for surplus refunds were mailed to taxpayers who paid 1996 taxes.

Exhibit 1 shows total personal income tax revenue from 1980 to 1996. 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 two percent kicker. Revenue grew relatively slowly in 1990 and 1991 after very rapid growth in 1988 and 1989. The slowing of revenue growth was a result of the sluggish growth in employment and incomes in 1990 and 1991. In 1992 growth accelerated again, to 9.8 percent over the prior year. In 1993 growth remained strong, with revenue growing 9.4 percent. In 1994, growth slowed to 7.2 percent, and then accelerated to 9.3 percent in 1995 and 10.6 percent in 1996.

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. In 1995 and 1996, adjusted gross income grew rapidly, increasing by 8.9 percent in 1995 and 9.5 percent in 1996.

## Personal Income Tax Information and Economic Indicators

Exhibit 3 presents Oregon personal income tax information and selected economic and demographic indicators from 1986 to 1996. 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 both 1995 and 1996. About 70 percent of the population growth resulted from migration into Oregon. Between 1995 and 1996 the number of Oregon tax returns filed increased 3.6 percent, with the 6.1 percent growth in the number of part-year and non-resident returns exceeding the 3.3 percent growth in the number of full-year returns.

Nonagricultural employment grew by four percent in 1996, down slightly from the 4.1 percent increase in 1995.

The adjusted gross income of full-year Oregon filers grew by 9.3 percent in 1996, after growing 8.6 percent in 1995.

Total income tax liability of full-year residents was 3.5 percent of personal income in 1996, down from four percent in 1995. Without the surplus refund, tax due would have been 4.1 percent of personal income in 1996. Excluding the years with surplus refunds, this percentage has risen slightly from 3.5 in 1986 to 3.7 percent in 1988, 1990 and 1991, 3.8 percent in 1992, 3.9 percent in 1993 and 4.0 percent in 1995. Personal income includes income from both taxable and nontaxable sources.

## Distributions by Adjusted Gross Income Level

Exhibit 4 presents average tax due and effective tax rates by adjusted gross income level from 1986 to 1996 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 large surplus refund, the 1996 average tax due and effective tax rates were lower in all positive income levels than for any year since 1991.

Exhibit 5 illustrates that the distributions of number of full-year returns and tax due shifted into higher income categories between 1995 and 1996, continuing a trend seen throughout the 1980s and 1990s as prices and incomes increased. The percentage of taxpayers in the \$40 to \$50 thousand income category remained the same in 1996 as in 1995. The percentages in positive income categories under \$40 thousand declined, while the percentage in categories over \$50 thousand increased. The percentage of tax liability was less in 1996 than in 1995 for each positive income category under \$60 thousand, and higher for each of the two highest income categories. Just 4.5 percent of full-year returns reported adjusted gross income of \$100 thousand or more, but these taxpayers incurred 34 percent of the total tax liability. An additional 10.8 percent of the 1996 full-year re-

turns reported income of over \$60 thousand and paid 23.5 percent of the 1996 taxes.

As shown in Exhibit 6, the share of positive adjusted gross income reported on full-year returns fell at low and middle income levels, and rose at income levels above \$60 thousand. In 1996, filers in the top two categories, \$60 thousand and above, reported total positive adjusted gross income of \$24.1 billion or 48 percent of total positive adjusted gross income, up from \$20.5 billion or 45 percent in 1995. Of that amount, filers in the \$100 thousand and over income category reported \$13.2 billion, while those in the \$60 to \$100 thousand category reported \$10.9 billion.

## Sources of Income

Exhibit 7 displays sources of income and adjustments to income reported on full-year returns for tax years 1986 to 1996. 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 68 percent of adjusted gross income in 1996. This share has fallen substantially from its 1986 level of 78 percent. Part of the drop is a result of a reporting change in 1987 that transferred income previously reported as wages to the "other income" category. Dividends and interest have declined from 10.3 percent of adjusted gross income in 1986 to 6.4 percent in 1996. During the same period, income from rent, royalties, partnerships, and S-corporations has increased from 0.8 percent to 5.3 percent of adjusted gross income and pension income has risen from 5.8 to 8.0 percent of adjusted gross income.

## 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 more than 30,000 people in each year from 1988 to 1996. An expanding economy has attracted people to Oregon. Each year since 1988, over 10 thousand taxpayer households have moved to Oregon and filed part-year resident returns.

Exhibits 8, 9, and 10 in section 5 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 1981 through 1996. During the recession of the early 1980s, more taxpayers left Oregon than entered the state. In 1981, the net out-migration was almost 4,000. Beginning in 1985, the trend reversed, and about 450 more households moved into Oregon than left the state. Net in-migration reached its peak in 1990 at 13,700. In 1996, the number of households moving to Oregon reached a high of 39,845.

Exhibit 9 shows the number and percent of in-migrants by county of destination. In 1996, as in previous years, in-migrants were drawn to counties roughly in proportion to existing populations. The three counties comprising the Portland metropolitan area, with over 40 percent of the state's population, attracted over 50 percent of the in-migrants. An additional 10 percent chose Lane county as their destination.

Exhibit 10 shows the number of taxpayers moving from Oregon in selected years from 1981 to 1996 by state of destination. Taxpayers moved from Oregon in 1996 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 54 percent of all out-migrants. Arizona was also a popular destination, attracting over 5 percent of out-migrants.

## County Data

Because the characteristics of taxpayers vary by geographic area within the state, sections 6 and 7 provide county-level information for all returns. Exhibit 11 shows a breakdown of the number of returns, total adjusted gross income, and total tax due by county, and the percent change from 1995 to 1996. Exhibits 12 and 13 are maps showing averages of adjusted gross income and tax due for all

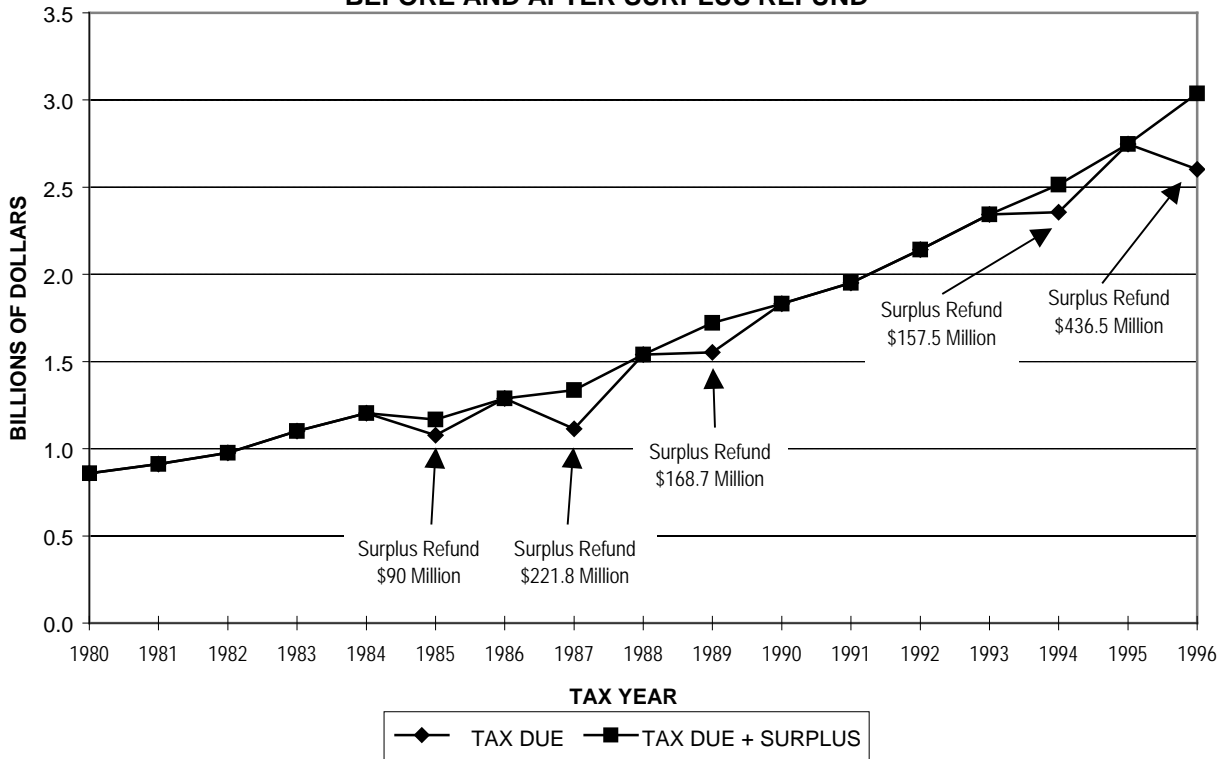
returns in each county, and Exhibit 14 shows effective tax rates by county. The county is assigned based on the address on the tax return.

The three counties forming the Portland metropolitan area — Multnomah, Washington, and Clackamas — filed 40 percent of the tax returns, reporting 47.6 percent of the adjusted gross income and 49.6 percent of the total tax due. The Willamette Valley, comprised of Lane, Linn, Benton, Polk, Marion, and Yamhill counties, accounts for an additional 24.4 percent of returns filed, 23.5 percent of adjusted gross income, and 23.1 percent of tax due.

The fastest growing counties in 1996 were Polk with 4.8 percent increase in returns filed, Yamhill, with 4.5 percent increase, and Deschutes with 4.3 percent increase. Gilliam county had the greatest percent increase in adjusted gross income, 20.5 percent. Other counties with over 10 percent increase in adjusted gross income were Jefferson (13.2 percent), Sherman (12.9 percent), Deschutes (12.4 percent), Benton (11.3 percent), and Multnomah (10.4 percent). Due to the surplus refund, tax due decreased in 1996 for all counties except Gilliam.

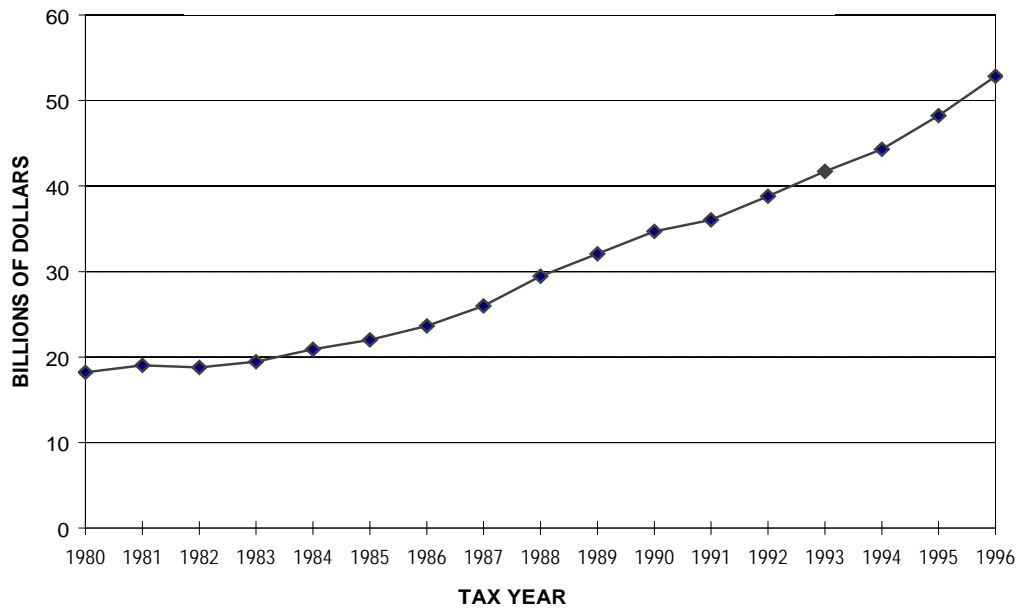
The map in Exhibits 12 shows that the counties with the highest average adjusted gross incomes are the three counties that comprise the Portland metropolitan area and Benton county. Washington and Clackamas counties reported adjusted gross income averaging over \$43 thousand. Benton and Multnomah counties had adjusted gross income averaging over \$38 thousand. The map in Exhibit 13 shows that Clackamas and Washington counties had the highest average tax due, over \$2 thousand. Multnomah and Benton counties reported average tax due of over \$1,800. As shown by the map in Exhibit 14, these four counties and Tillamook county had average effective tax rates of 5.0 percent or more in 1996.

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



YEAR	Total Tax Due (\$000)	Percent Change	Surplus Refund (\$000)	Surplus Refund Percentage	Before Surplus Refund (\$000)	Percent Change
1980	859,599		NA	NA	859,599	
1981	912,628	6.2%	NA	NA	912,628	6.2%
1982	976,026	6.9%	NA	NA	976,026	6.9%
1983	1,102,109	12.9%	NA	NA	1,102,109	12.9%
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%

**EXHIBIT 2**  
**TOTAL ADJUSTED GROSS INCOME**  
**ALL RETURNS 1980 TO 1996**



Tax Year	Total Adjusted Gross Income (\$000)	Percent Change
1980	18,229,091	7.5%
1981	19,044,675	4.5%
1982	18,776,721	-1.4%
1983	19,441,574	3.5%
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	52,833,319	9.5%

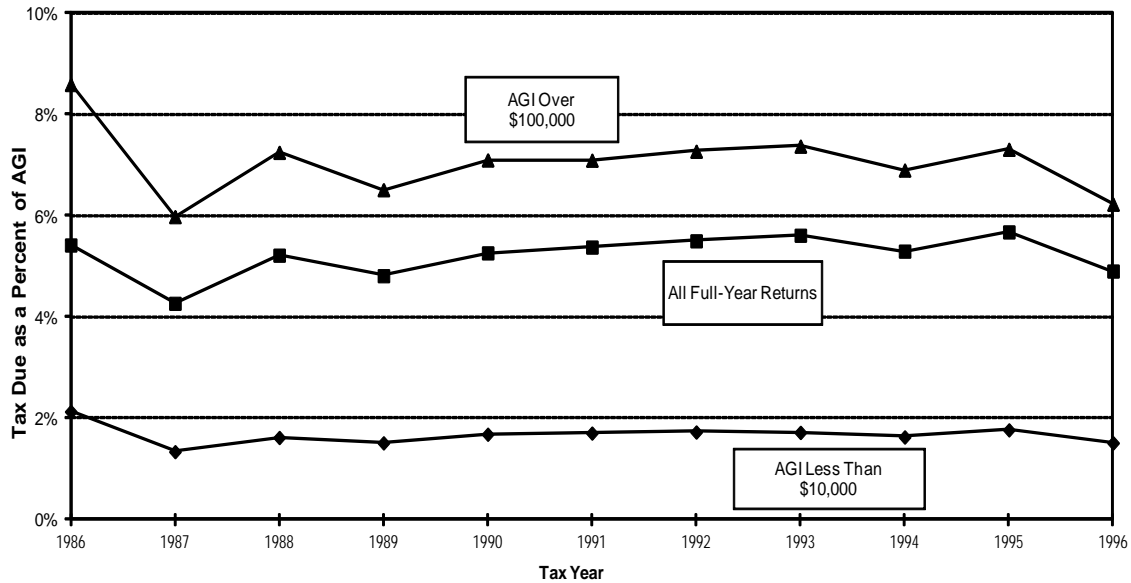
**EXHIBIT 3. OREGON PERSONAL INCOME TAX INFORMATION AND SELECTED ECONOMIC INDICATORS, 1986-1996**  
(ANNUAL LEVELS AND PERCENTAGE CHANGE FROM PRECEDING YEAR)

<b>Year</b>	<b>1986</b>	<b>1987</b>	<b>1988</b>	<b>1989</b>	<b>1990</b>	<b>1991</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>
Total Returns	1,117,501 0.8	1,155,975 3.4	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
Full-year Returns:	1,018,518 0.5	1,050,218 3.1	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
* Total AGI (millions)	22,558 7.3	24,662 9.3	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	49,311 9.3
* Total Tax Due (thousands)	1,225,123 19.3	1,054,352 -13.9	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	2,425,175 -5.6
* Average AGI (dollars)	22,148 6.7	23,483 6.0	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	36,648 5.8
* Average Tax Due (dollars)	1,203 18.8	1,004 -16.5	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
* Average Refund (dollars)	329 -20.1	515 56.5	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
Personal Income (millions)	36,826 5.4	38,675 5.0	42,026 8.7	45,768 8.9	49,879 9.0	52,389 5.0	55,763 6.4	59,640 7.0	63,667 6.8	68,806 8.1	73,922 7.4
Oregon Tax Due as a Percent of Personal Income **	3.5%	2.9%	3.7%	3.4%	3.7%	3.7%	3.8%	3.9%	3.7%	4.0%	3.5%
Wage & Salary Income (millions)	20,001 5.5	21,428 7.1	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	38,161 8.3	41,472 8.7
Portland CPI (1982-84=100)	108.2 1.4	110.9 2.5	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
Nonag. Employment (thousands)	1,058.1 2.8	1,099.5 3.9	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	1,474.8 4.0
Population (thousands)	2,662 -0.6	2,690 1.1	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
Unemployment Rate (%)	8.5	6.2	5.8	5.7	5.5	6.0	7.5	7.2	5.4	4.8	5.9

\* Full-year Returns

\*\* All Returns

**EXHIBIT 4  
EFFECTIVE TAX RATES  
FULL-YEAR RETURNS 1986 TO 1996**



**Average Tax Due:**

AGI Level (\$000)	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
Negative	72	8	6	10	12	20	9	6	26	11	9
0 - 10	110	68	81	76	85	87	88	88	83	90	77
10 - 20	604	439	526	478	523	519	514	509	477	510	435
20 - 30	1,256	947	1,130	1,030	1,111	1,128	1,134	1,132	1,064	1,133	968
30 - 40	1,852	1,474	1,755	1,611	1,734	1,774	1,777	1,775	1,667	1,762	1,495
40 - 50	2,475	2,050	2,435	2,232	2,391	2,461	2,465	2,466	2,312	2,438	2,063
50 - 60	3,191	2,670	3,170	2,895	3,103	3,193	3,194	3,199	2,978	3,130	2,650
60 - 100	4,709	3,821	4,590	4,185	4,508	4,588	4,630	4,675	4,355	4,606	3,918
100+	16,742	11,059	14,606	12,858	13,936	13,441	14,239	15,498	14,417	15,382	13,509
All Returns	1,203	1,004	1,314	1,275	1,461	1,536	1,662	1,783	1,742	1,972	1,802

**Effective Tax Rate (Tax Due as a Percent of AGI):**

AGI Level (\$000)	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
Negative	-0.20 %	-0.02 %	-0.01 %	-0.03 %	-0.03 %	-0.05 %	-0.02 %	-0.01 %	-0.06 %	-0.03 %	-0.02 %
0 - 10	2.14	1.35	1.63	1.52	1.70	1.72	1.74	1.73	1.64	1.78	1.52
10 - 20	4.10	2.98	3.57	3.24	3.55	3.52	3.49	3.46	3.24	3.45	2.94
20 - 30	5.07	3.83	4.57	4.17	4.50	4.57	4.59	4.58	4.31	4.59	3.91
30 - 40	5.35	4.26	5.06	4.64	4.99	5.10	5.10	5.10	4.79	5.06	4.30
40 - 50	5.57	4.60	5.47	5.00	5.36	5.51	5.52	5.52	5.17	5.45	4.61
50 - 60	5.87	4.90	5.82	5.31	5.69	5.85	5.85	5.86	5.45	5.72	4.84
60 - 100	6.45	5.24	6.27	5.70	6.14	6.24	6.28	6.32	5.87	6.18	5.24
100+	8.60	5.99	7.26	6.52	7.11	7.11	7.28	7.38	6.91	7.32	6.24
All Returns	5.43 %	4.28 %	5.23 %	4.82 %	5.27 %	5.39 %	5.51 %	5.62 %	5.31 %	5.69 %	4.92 %

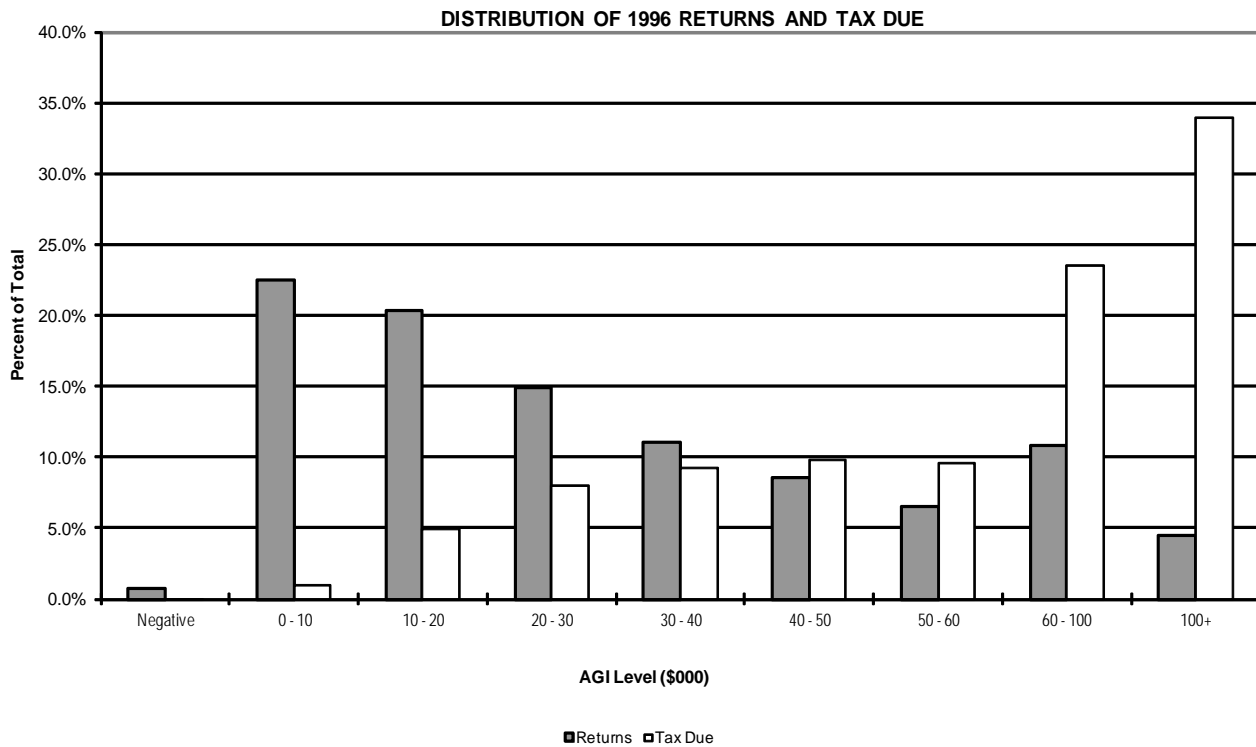
**EXHIBIT 5. DISTRIBUTION OF NUMBER OF FILERS AND TAX DUE BY AGI LEVEL**  
**FULL-YEAR RETURNS 1986 TO 1996**

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

AGI Level (\$000)	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
Negative	1.1 %	0.9 %	0.8 %	0.7 %	0.7 %	0.8 %	0.7 %	0.7 %	0.7 %	0.8 %	0.8 %
0 - 10	31.5	31.1	30.4	28.9	27.6	26.4	25.3	24.8	24.3	23.2	22.5
10 - 20	23.9	23.3	22.8	22.7	22.4	22.3	22.0	21.8	21.4	21.0	20.3
20 - 30	17.7	16.9	16.4	16.1	16.0	15.9	15.7	15.4	15.2	15.1	14.9
30 - 40	11.9	11.7	11.7	11.8	11.7	11.7	11.6	11.4	11.3	11.2	11.1
40 - 50	6.7	6.9	7.4	7.8	8.1	8.4	8.6	8.6	8.5	8.6	8.6
50 - 60	3.2	3.9	4.3	4.6	5.0	5.3	5.7	5.9	6.1	6.4	6.5
60 - 100	3.0	4.0	4.6	5.3	6.1	6.8	7.7	8.3	9.1	9.9	10.8
100+	1.0	1.4	1.7	2.0	2.2	2.4	2.8	3.1	3.4	4.0	4.5
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)	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
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	2.9	2.1	1.9	1.7	1.6	1.5	1.3	1.2	1.2	1.1	1.0
10 - 20	12.0	10.2	9.1	8.5	8.0	7.6	6.8	6.2	5.9	5.4	4.9
20 - 30	18.5	16.0	14.1	13.0	12.2	11.7	10.7	9.8	9.3	8.7	8.0
30 - 40	18.4	17.1	15.6	14.9	13.9	13.6	12.4	11.4	10.8	10.0	9.2
40 - 50	13.8	14.1	13.7	13.6	13.3	13.4	12.7	11.9	11.3	10.6	9.8
50 - 60	8.5	10.3	10.3	10.5	10.7	11.1	11.0	10.6	10.4	10.1	9.6
60 - 100	11.6	15.1	16.2	17.5	18.9	20.4	21.4	21.7	22.7	23.2	23.5
100+	14.2	15.1	19.2	20.2	21.4	20.9	23.7	27.2	28.5	31.0	34.0
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 AGI BY AGI LEVEL

FULL-YEAR RETURNS 1986 TO 1996

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

AGI Level

(\$000)	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
0 - 10	1,647	1,639	1,665	1,652	1,630	1,595	1,558	1,558	1,561	1,529	1,527
10 - 20	3,577	3,604	3,704	3,830	3,889	3,933	3,934	3,960	3,998	4,037	4,048
20 - 30	4,474	4,397	4,473	4,573	4,651	4,678	4,685	4,699	4,753	4,854	4,960
30 - 40	4,200	4,245	4,473	4,704	4,802	4,881	4,872	4,908	4,968	5,059	5,186
40 - 50	3,038	3,242	3,640	3,974	4,261	4,460	4,640	4,757	4,838	5,010	5,177
50 - 60	1,779	2,210	2,570	2,893	3,237	3,484	3,777	3,985	4,222	4,534	4,796
60 - 100	2,210	3,040	3,746	4,482	5,305	5,990	6,871	7,566	8,524	9,636	10,889
100+	2,023	2,660	3,835	4,520	5,165	5,387	6,552	8,130	9,109	10,866	13,211
Total	22,948	25,037	28,106	30,627	32,940	34,407	36,890	39,563	41,975	45,524	49,794

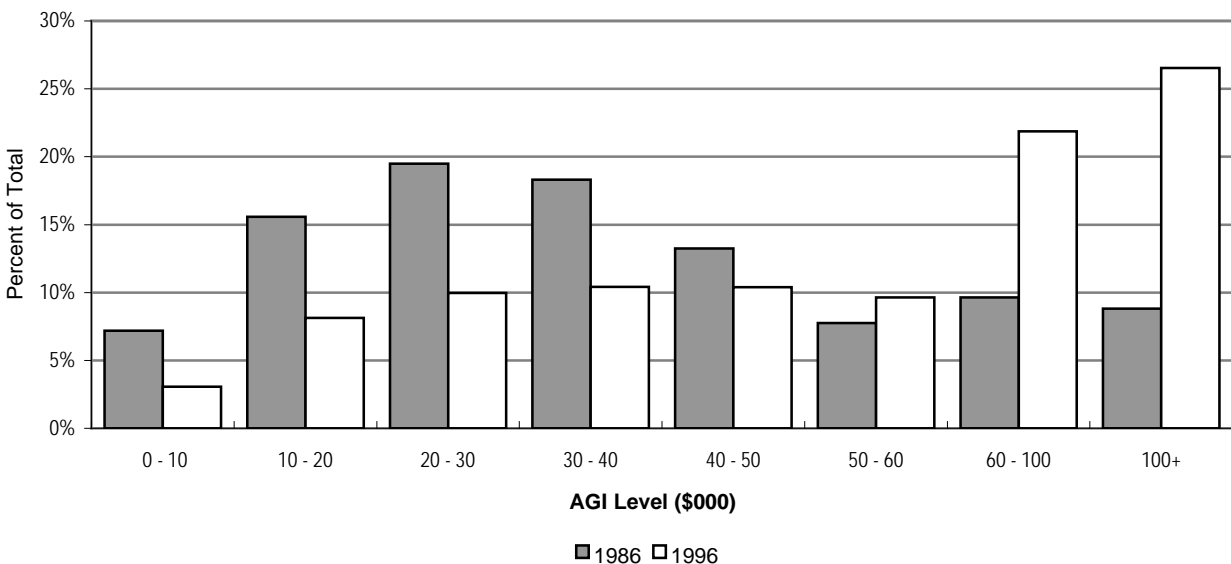
### Percentage Distribution of Positive Adjusted Gross Income:

AGI Level

(\$000)	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
0 - 10	7.2 %	6.5 %	5.9 %	5.4 %	4.9 %	4.6 %	4.2 %	3.9 %	3.7 %	3.4 %	3.1 %
10 - 20	15.6	14.4	13.2	12.5	11.8	11.4	10.7	10.0	9.5	8.9	8.1
20 - 30	19.5	17.6	15.9	14.9	14.1	13.6	12.7	11.9	11.3	10.7	10.0
30 - 40	18.3	17.0	15.9	15.4	14.6	14.2	13.2	12.4	11.8	11.1	10.4
40 - 50	13.2	12.9	12.9	13.0	12.9	13.0	12.6	12.0	11.5	11.0	10.4
50 - 60	7.8	8.8	9.1	9.4	9.8	10.1	10.2	10.1	10.1	10.0	9.6
60 - 100	9.6	12.1	13.3	14.6	16.1	17.4	18.6	19.1	20.3	21.2	21.9
100+	8.8	10.6	13.6	14.8	15.7	15.7	17.8	20.5	21.7	23.9	26.5
Total	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %

### DISTRIBUTION OF POSITIVE AGI

1986 and 1996



**EXHIBIT 7. SOURCES OF ADJUSTED GROSS INCOME**  
**FULL-YEAR RETURNS 1986 THROUGH 1996**

Source of Income (millions of dollars)	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	Change: 1995 to 1996	
												Amount	%
Wages, Salaries, Tips	17,600	18,090	19,720	21,300	22,993	24,195	25,867	27,317	29,004	31,036	33,546	2,510	8.1
Taxable Dividends & Interest	2,323	2,290	2,502	2,862	3,023	2,891	2,547	2,450	2,418	2,923	3,142	219	7.5
Net Business Income	965	1,133	1,414	1,600	1,764	1,788	1,993	2,094	2,197	2,264	2,287	23	1.0
Property Sales Taxable	991	1,015	1,018	1,224	1,183	1,172	1,450	2,109	1,970	2,178	2,913	735	33.7
Pensions Rent, Partnership, S-Corp Net	1,308	1,461	1,720	1,906	2,164	2,444	2,654	2,863	3,223	3,585	3,944	359	10.0
Farm Income Other	186	416	800	953	1,095	1,171	1,510	1,949	2,221	2,313	2,591	278	12.0
Income	-139	-91	-55	-55	-67	-91	-92	-133	-159	-174	-173	1	-0.6
Adjustments	178	655	939	797	877	927	1,063	1,031	1,173	1,527	1,625	98	6.4
Total Adjusted Gross Income	-855	-307	-319	-294	-434	-450	-464	-497	-502	-540	-566	-25	4.7
	<u>22,558</u>	<u>24,662</u>	<u>27,740</u>	<u>30,292</u>	<u>32,597</u>	<u>34,048</u>	<u>36,527</u>	<u>39,184</u>	<u>41,545</u>	<u>45,113</u>	<u>49,311</u>	<u>4,198</u>	<u>9.3</u>

Composition (%)	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	Change: 1995 to 1996	
Wages, Salaries, Tips	78.0%	73.4%	71.1%	70.3%	70.5%	71.1%	70.8%	69.7%	69.8%	68.8%	68.0%	-0.77	
Taxable Dividends & Interest	10.3%	9.3%	9.0%	9.4%	9.3%	8.5%	7.0%	6.3%	5.8%	6.5%	6.4%	-0.11	
Net Business Income	4.3%	4.6%	5.1%	5.3%	5.4%	5.3%	5.5%	5.3%	5.3%	5.0%	4.6%	-0.38	
Property Sales	4.4%	4.1%	3.7%	4.0%	3.6%	3.4%	4.0%	5.4%	4.7%	4.8%	5.9%	1.08	
Taxable Pensions Rent, Partnership, S-Corp Net	5.8%	5.9%	6.2%	6.3%	6.6%	7.2%	7.3%	7.3%	7.8%	7.9%	8.0%	0.05	
Farm Income Other	0.8%	1.7%	2.9%	3.1%	3.4%	3.4%	4.1%	5.0%	5.3%	5.1%	5.3%	0.13	
Income	-0.6%	-0.4%	-0.2%	-0.2%	-0.2%	-0.3%	-0.3%	-0.3%	-0.4%	-0.4%	-0.4%	0.03	
Adjustments	0.8%	2.7%	3.4%	2.6%	2.7%	2.7%	2.9%	2.6%	2.8%	3.4%	3.3%	-0.09	
Total AGI	-3.8%	-1.2%	-1.1%	-1.0%	-1.3%	-1.3%	-1.3%	-1.3%	-1.2%	-1.2%	-1.1%	0.05	
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>		

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

Note: A reporting change in 1987 transferred some income previously reported as wages to the "Other" category.

## Section 2: Summary of Oregon Personal Income Tax Law for 1996

Oregon law for 1996 returns follows federal law as of April 15, 1995. For the 1996 tax year, most items are treated the same way on Oregon and federal returns

Differences in depreciation caused by the Omnibus Budget Reconciliation Act of 1993 may be resolved by amending 1993 or 1994 returns or by taking a one-time adjustment on 1996 returns. The exception is differences in depreciation of nonresidential real property, which require an amended 1993 or 1994 return.

The chart on the page following this section outlines the steps in computing Oregon tax liability. The table at the bottom of this page contains the 1996 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. Oregon deferral of reinvested gain.
- 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 60 for 1996 taxes), minus the amount of state income tax included as an itemized deduction on the federal return.

Standard deductions for 1996 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 1996 tax rate charts below, or use the tables in the tax booklet.

## 1996 Tax rate Charts

### Tax rate chart A:

#### For persons filing Single, or Married filing separately

##### If your taxable income is:

Not over \$2,200.....	<b>Your tax is:</b> 5% of taxable income
Over \$2,200 but not over \$5,550.....	\$110 plus 7% of excess over \$2,200
Over \$5,550.....	\$345 plus 9% of excess over \$5,550

### 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 \$4,400.....	<b>Your tax is:</b> 5% of taxable income
Over \$4,400 but not over \$11,100.....	\$220 plus 7% of excess over \$4,400
Over \$11,100.....	\$689 plus 9% of excess over \$11,100

## 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 1996

For tax year 1996, the following credits were allowed:

- Exemption credit (\$124 per exemption).
- Credit for the elderly and the permanently and totally disabled.
- Child and dependent care credit.
- Retirement income credit (minimum age 60 for 1996 taxes).
- Credit for income tax paid to another state.
- Political contribution credit.
- Other credits.

Please see Oregon Department of Revenue's *Publication 17½, Oregon Individual Income Tax Guide*, 1996 Edition, for additional information.

COMPONENTS OF OREGON PERSONAL INCOME TAX 1996

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, Self-Employed Health Insurance Deduction, Forfeited Interest, Moving Expenses, Alimony Paid, One-half of Self- Employment Tax

EQUALS

FEDERAL ADJUSTED GROSS INCOME

MINUS

FEDERAL INCOME EXEMPT FROM STATE TAX

Oregon Income Tax Refunds, Social Security Benefits, Federal Income Tax, Oregon Deferral of Reinvested Gain, U. S. Bond Interest, Other Subtractions

PLUS

STATE INCOME EXEMPT FROM FEDERAL TAX

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

EQUALS

OREGON TAXABLE INCOME

MULTIPLIED BY

TAX RATES

PLUS

INTEREST ON CERTAIN INSTALLMENT SALES

EQUALS

TAX BEFORE CREDITS

MINUS

TAX CREDITS

Exemption, 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



## **Section 3: Tables for all returns for 1996**

The tables in this section include all 1996 personal income tax returns filed during 1997. For part-year resident and nonresident returns, the adjusted gross income reported in the tables is the Oregon amount, and the AGI level in which each return appears is determined by its Oregon adjusted gross income. Returns with dissimilar federal AGI appear on the same line of the tables if their Oregon income falls within the same range.





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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG 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 CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND	TAX DUE
NEG >10	6,009	13,211	-670,551	29,098	42,415	166	44,454	1,600	134	0	134	11	124	18	106
NEG <10	9,113	16,819	-278,862	2,717	4,589	127	27,555	1,208	96	0	96	15	81	12	69
0- 2	83,435	83,630	84,015	9,482	6,377	1,754	106,882	25,855	1,602	1	1,603	507	1,096	121	975
2- 4	83,637	81,415	249,315	1,541	5,730	3,452	154,835	104,930	5,572	0	5,573	2,259	3,314	453	2,862
4- 6	76,265	88,725	380,645	1,394	6,380	6,153	175,902	218,242	12,337	0	12,337	5,543	6,794	964	5,831
6- 8	72,871	101,013	509,040	1,650	8,288	9,524	207,749	321,713	19,254	1	19,255	8,316	10,939	1,564	9,375
8- 10	68,420	108,033	614,985	1,721	11,556	16,953	199,244	405,667	25,882	0	25,882	10,559	15,323	2,196	13,127
10- 12	66,908	114,348	735,558	3,257	14,208	24,826	217,066	499,774	33,371	0	33,371	12,594	20,777	2,979	17,797
12- 14	64,476	114,792	837,263	2,548	18,431	32,679	223,566	582,654	40,058	1	40,060	13,697	26,362	3,785	22,578
14- 16	60,819	112,174	911,937	1,951	18,424	41,308	220,524	650,130	45,984	0	45,984	14,156	31,828	4,571	27,257
16- 18	58,001	109,019	985,394	1,960	19,111	50,165	219,757	713,041	51,875	1	51,876	13,985	37,891	5,443	32,448
18- 20	53,719	103,396	1,020,185	2,049	20,302	56,925	234,409	747,351	55,562	0	55,562	13,544	42,018	6,037	35,981
20- 22	50,067	98,781	1,050,798	2,209	19,699	64,180	206,230	776,495	58,712	0	58,712	13,077	45,635	6,557	39,079
22- 24	46,470	92,702	1,068,438	2,183	21,582	71,135	202,282	790,504	60,625	0	60,625	12,350	48,275	6,936	41,339
24- 26	43,921	90,038	1,097,474	1,724	22,555	78,738	194,019	814,892	63,216	2	63,218	12,128	51,090	7,341	43,749
26- 28	41,003	86,267	1,106,703	2,296	24,775	83,226	190,701	820,183	64,220	0	64,220	11,618	52,602	7,559	45,043
28- 30	38,206	82,375	1,107,789	1,976	26,433	84,309	190,576	818,341	64,563	2	64,565	11,113	53,452	7,681	45,771
30- 32	36,369	80,609	1,126,722	2,026	29,356	85,689	190,844	832,581	66,115	0	66,115	10,824	55,291	7,945	47,346
32- 34	33,838	77,862	1,116,207	2,076	30,653	83,597	185,928	827,023	66,043	9	66,052	10,418	55,634	7,994	47,640
34- 36	31,884	75,810	1,115,582	1,802	31,081	81,607	184,928	828,666	66,490	0	66,491	10,099	56,392	8,104	48,288
36- 38	31,031	75,502	1,147,793	1,904	34,195	81,992	188,500	854,178	68,886	0	68,886	9,964	58,922	8,467	50,455
38- 40	29,374	72,360	1,145,357	2,290	34,057	79,320	187,635	854,791	69,261	0	69,261	9,559	59,702	8,579	51,123
40- 45	67,094	171,195	2,848,138	4,996	87,696	185,690	465,782	2,133,459	174,149	0	174,149	22,356	151,793	21,813	129,981
45- 50	57,247	153,302	2,715,340	5,422	86,826	182,422	435,018	2,053,821	169,158	0	169,158	20,049	149,109	21,427	127,683
50- 55	50,315	138,261	2,638,499	4,576	89,144	144,796	418,293	2,008,689	166,617	0	166,617	18,231	148,386	21,323	127,063
55- 60	42,636	120,408	2,448,515	3,754	88,422	123,773	386,638	1,870,362	156,072	0	156,072	15,940	140,133	20,137	119,996
60- 70	64,290	183,701	4,157,068	7,992	150,442	187,664	645,962	3,208,255	270,022	0	270,023	24,739	245,284	35,247	210,036
70- 80	42,253	122,549	3,154,324	6,136	104,511	123,752	480,032	2,471,585	209,997	2	209,998	16,590	193,408	27,793	165,615
80- 90	27,875	81,072	2,359,239	6,472	77,255	81,664	350,952	1,869,947	160,042	1	160,043	11,299	148,744	21,375	127,369
90- 100	18,387	53,046	1,740,520	4,258	59,667	53,984	250,912	1,390,715	119,732	1	119,733	7,632	112,102	16,109	95,993
100- 125	24,850	71,969	2,753,535	7,486	99,126	73,041	385,829	2,222,792	192,739	1	192,739	11,198	181,541	26,087	155,453
125- 150	11,578	33,769	1,576,859	5,715	51,613	33,908	208,578	1,297,628	113,400	2	113,402	6,106	107,295	15,418	91,877
150- 200	11,687	34,423	2,005,930	8,898	65,180	34,348	236,737	1,689,577	148,629	2	148,631	6,907	141,724	20,366	121,358
200- 300	8,438	24,768	2,022,011	8,747	64,031	24,705	208,462	1,744,708	154,527	4	154,531	6,037	148,495	21,339	127,156
300- 500	4,357	12,585	1,635,020	9,837	52,236	12,683	140,206	1,449,103	129,148	6	129,155	4,572	124,583	17,903	106,680
500+	3,141	8,733	4,066,533	24,899	127,965	9,013	297,060	3,666,374	329,057	17	329,073	17,120	311,954	44,828	267,126
NEGATIVE	15,122	30,030	-699,413	31,816	47,004	293	72,009	2,807	230	0	231	26	205	29	175
S 0- 10	384,628	462,816	1,838,000	15,788	38,332	37,836	844,611	1,076,407	64,647	2	64,649	27,183	37,466	5,297	32,169
U 10- 20	303,923	553,729	4,490,336	11,765	90,477	205,902	1,115,322	3,192,950	226,850	3	226,853	67,976	158,876	22,815	136,061
B 20- 30	219,667	450,163	5,431,202	10,388	115,044	381,590	983,807	4,020,415	311,336	4	311,340	60,286	251,054	36,074	214,980
T 30- 40	162,496	382,143	5,651,661	10,098	159,341	412,205	937,836	4,197,239	336,795	10	336,805	50,864	285,941	41,089	244,852
O 40- 60	217,292	583,166	10,650,493	18,748	352,088	616,681	1,705,730	8,066,331	665,997	1	665,997	76,575	589,422	84,700	504,722
T 60- 100	152,805	440,368	11,411,151	24,858	391,875	447,063	1,727,858	8,940,502	759,793	3	759,797	60,259	699,537	100,524	599,014
T 100+	64,051	186,247	14,059,888	65,583	460,152	187,697	1,476,872	12,070,182	1,067,500	31	1,067,531	51,940	1,015,591	145,940	869,651
TOTAL	1,519,984	3,088,662	52,833,319	189,044	1,654,314	2,289,268	8,864,046	41,566,833	3,433,149	54	3,433,203	395,111	3,038,093	436,468	2,601,625

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

1996 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/LTM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	6,009	2.20	-111,591	4,842	7,059	28	7,398	266	22	0	22	2	21	3	18	-0.0	6.6	-0.2
NEG <10	9,113	1.85	-3,167	298	504	14	3,024	133	11	0	11	2	9	1	8	-0.2	5.7	-4.2
0- 2	83,435	1.00	1,007	114	76	21	1,281	310	19	0	19	6	13	1	12	1.2	3.8	30.8
2- 4	83,637	0.97	2,981	18	69	41	1,851	1,255	67	0	67	27	40	5	34	1.1	2.7	42.1
4- 6	76,265	1.16	4,991	18	84	81	2,306	2,862	162	0	162	73	89	13	76	1.5	2.7	57.3
6- 8	72,871	1.39	6,985	23	114	131	2,851	4,415	264	0	264	114	150	21	129	1.8	2.9	63.2
8- 10	68,420	1.58	8,988	25	169	248	2,912	5,929	378	0	378	154	224	32	192	2.1	3.2	66.0
10- 12	66,908	1.71	10,994	49	212	371	3,244	7,470	499	0	499	188	311	45	266	2.4	3.6	67.9
12- 14	64,476	1.78	12,986	40	286	507	3,467	9,037	621	0	621	212	409	59	350	2.7	3.9	69.6
14- 16	60,819	1.84	14,994	32	303	679	3,626	10,690	756	0	756	233	523	75	448	3.0	4.2	71.3
16- 18	58,001	1.88	16,989	34	329	865	3,789	12,294	894	0	894	241	653	94	559	3.3	4.6	72.4
18- 20	53,719	1.92	18,991	38	378	1,065	4,364	13,912	1,034	0	1,034	252	782	112	670	3.5	4.8	73.3
20- 22	50,067	1.97	20,988	44	393	1,282	4,119	15,509	1,173	0	1,173	261	911	131	781	3.7	5.0	73.9
22- 24	46,470	1.99	22,992	47	464	1,531	4,353	17,011	1,305	0	1,305	266	1,039	149	890	3.9	5.2	74.0
24- 26	43,921	2.05	24,987	39	514	1,793	4,417	18,554	1,439	0	1,439	276	1,163	167	996	4.0	5.4	74.3
26- 28	41,003	2.10	26,991	56	604	2,030	4,651	20,003	1,566	0	1,566	283	1,283	184	1,099	4.1	5.5	74.1
28- 30	38,206	2.16	28,995	52	692	2,207	4,988	21,419	1,690	0	1,690	291	1,399	201	1,198	4.1	5.5	73.9
30- 32	36,369	2.22	30,980	56	807	2,356	5,247	22,893	1,818	0	1,818	298	1,520	218	1,302	4.2	5.7	73.9
32- 34	33,838	2.30	32,987	61	906	2,470	5,495	24,441	1,952	0	1,952	308	1,644	236	1,408	4.3	5.8	74.1
34- 36	31,884	2.38	34,989	57	975	2,559	5,800	25,990	2,085	0	2,085	317	1,769	254	1,514	4.3	5.8	74.3
36- 38	31,031	2.43	36,989	61	1,102	2,642	6,075	27,527	2,220	0	2,220	321	1,899	273	1,626	4.4	5.9	74.4
38- 40	29,374	2.46	38,992	78	1,159	2,700	6,388	29,100	2,358	0	2,358	325	2,032	292	1,740	4.4	6.0	74.6
40- 45	67,094	2.55	42,450	74	1,307	2,768	6,942	31,798	2,596	0	2,596	333	2,262	325	1,937	4.6	6.1	74.9
45- 50	57,247	2.68	47,432	95	1,517	2,837	7,599	35,876	2,955	0	2,955	350	2,605	374	2,230	4.7	6.2	75.6
50- 55	50,315	2.75	52,440	91	1,772	2,878	8,313	39,922	3,311	0	3,311	362	2,949	424	2,525	4.8	6.3	76.1
55- 60	42,636	2.82	57,428	88	2,074	2,903	9,068	43,868	3,661	0	3,661	374	3,287	472	2,814	4.9	6.4	76.4
60- 70	64,290	2.86	64,661	124	2,340	2,919	10,048	49,903	4,200	0	4,200	385	3,815	548	3,267	5.1	6.5	77.2
70- 80	42,253	2.90	74,653	145	2,473	2,929	11,361	58,495	4,970	0	4,970	393	4,577	658	3,920	5.3	6.7	78.4
80- 90	27,875	2.91	84,636	232	2,771	2,930	12,590	67,083	5,741	0	5,741	405	5,336	767	4,569	5.4	6.8	79.3
90- 100	18,387	2.88	94,660	232	3,245	2,936	13,646	75,636	6,512	0	6,512	415	6,097	876	5,221	5.5	6.9	79.9
100- 125	24,850	2.90	110,806	301	3,989	2,939	15,526	89,448	7,756	0	7,756	451	7,305	1,050	6,256	5.6	7.0	80.7
125- 150	11,578	2.92	136,194	494	4,458	2,929	18,015	112,077	9,794	0	9,795	527	9,267	1,332	7,935	5.8	7.1	82.3
150- 200	11,687	2.95	171,638	761	5,577	2,939	20,256	144,569	12,717	0	12,718	591	12,127	1,743	10,384	6.0	7.2	84.2
200- 300	8,438	2.94	239,631	1,037	7,588	2,928	24,705	206,768	18,313	0	18,314	715	17,598	2,529	15,069	6.3	7.3	86.3
300- 500	4,357	2.89	375,263	2,258	11,989	2,911	32,180	332,592	29,642	1	29,643	1,049	28,594	4,109	24,485	6.5	7.4	88.6
500+	3,141	2.78	1,294,662	7,927	40,740	2,869	94,575	1,167,263	104,762	5	104,767	5,450	99,317	14,272	85,045	6.6	7.3	90.2
NEGATIVE	15,122	1.99	-46,251	2,104	3,108	19	4,762	186	15	0	15	2	14	2	12	-0.0	6.2	-0.4
S 0- 10	384,628	1.20	4,779	41	100	98	2,196	2,799	168	0	168	71	97	14	84	1.8	3.0	58.6
U 10- 20	303,923	1.82	14,775	39	298	677	3,670	10,506	746	0	746	224	523	75	448	3.0	4.3	71.1
B 20- 30	219,667	2.05	24,725	47	524	1,737	4,479	18,302	1,417	0	1,417	274	1,143	164	979	4.0	5.3	74.0
T 30- 40	162,496	2.35	34,780	62	981	2,537	5,771	25,830	2,073	0	2,073	313	1,760	253	1,507	4.3	5.8	74.3
O 40- 60	217,292	2.68	49,015	86	1,620	2,838	7,850	37,122	3,065	0	3,065	352	2,713	390	2,323	4.7	6.3	75.7
T 60- 100	152,805	2.88	74,678	163	2,565	2,926	11,308	58,509	4,972	0	4,972	394	4,578	658	3,920	5.2	6.7	78.3
T 100+	64,051	2.91	219,511	1,024	7,184	2,930	23,058	188,446	16,666	0	16,667	811	15,856	2,279	13,577	6.2	7.2	85.8
TOTAL	1,519,984	2.03	34,759	124	1,088	1,506	5,832	27,347	2,259	0	2,259	260	1,999	287	1,712	4.9	6.3	78.7

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	# OF RETURNS	JOINT RETURNS		SINGLE RETURNS		HEAD-HOLD RETURNS		SEPARATE RETURNS		TAXABLE RETURNS		ITEMIZED RETURNS		FULL-YEAR RETURNS		PART-YEAR RETURNS		NONRESIDENT RETURNS	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
NEG >10	6,009	3,794	63.1	1,811	30.1	235	3.9	169	2.8	41	0.7	3,712	61.8	4,577	76.2	249	4.1	1,183	19.7
NEG <10	9,113	4,360	47.8	4,130	45.3	386	4.2	237	2.6	64	0.7	4,154	45.6	5,664	62.2	793	8.7	2,656	29.1
0- 2	83,435	13,323	16.0	64,253	77.0	4,086	4.9	1,773	2.1	29,059	34.8	9,292	11.1	54,714	65.6	8,074	9.7	20,647	24.7
2- 4	83,637	9,774	11.7	66,042	79.0	6,392	7.6	1,429	1.7	44,387	53.1	6,442	7.7	64,830	77.5	8,380	10.0	10,427	12.5
4- 6	76,265	10,358	13.6	56,252	73.8	8,122	10.6	1,533	2.0	53,169	69.7	7,204	9.4	62,016	81.3	7,021	9.2	7,228	9.5
6- 8	72,871	11,777	16.2	49,753	68.3	9,797	13.4	1,544	2.1	52,657	72.3	9,329	12.8	61,556	84.5	5,695	7.8	5,620	7.7
8- 10	68,420	13,999	20.5	42,424	62.0	10,501	15.3	1,496	2.2	52,417	76.6	10,820	15.8	59,082	86.4	4,905	7.2	4,433	6.5
10- 12	66,908	17,219	25.7	37,563	56.1	10,653	15.9	1,473	2.2	55,275	82.6	12,385	18.5	59,042	88.2	4,008	6.0	3,858	5.8
12- 14	64,476	18,486	28.7	34,080	52.9	10,482	16.3	1,428	2.2	55,998	86.9	13,366	20.7	57,822	89.7	3,292	5.1	3,362	5.2
14- 16	60,819	18,716	30.8	30,858	50.7	9,808	16.1	1,437	2.4	54,689	89.9	13,798	22.7	54,985	90.4	2,712	4.5	3,122	5.1
16- 18	58,001	18,826	32.5	28,774	49.6	8,989	15.5	1,412	2.4	53,626	92.5	14,409	24.8	52,639	90.8	2,416	4.2	2,946	5.1
18- 20	53,719	18,751	34.9	25,756	47.9	7,928	14.8	1,284	2.4	50,482	94.0	14,404	26.8	48,931	91.1	1,989	3.7	2,799	5.2
20- 22	50,067	18,540	37.0	23,184	46.3	7,139	14.3	1,204	2.4	47,787	95.4	14,780	29.5	45,709	91.3	1,782	3.6	2,576	5.1
22- 24	46,470	18,002	38.7	21,024	45.2	6,273	13.5	1,171	2.5	44,762	96.3	15,304	32.9	42,362	91.2	1,558	3.4	2,550	5.5
24- 26	43,921	17,953	40.9	19,153	43.6	5,712	13.0	1,103	2.5	42,570	96.9	15,399	35.1	40,055	91.2	1,425	3.2	2,441	5.6
26- 28	41,003	17,747	43.3	17,275	42.1	4,985	12.2	996	2.4	39,970	97.5	15,876	38.7	37,450	91.3	1,310	3.2	2,243	5.5
28- 30	38,206	17,766	46.5	15,276	40.2	4,256	11.1	817	2.1	37,360	97.8	16,379	42.9	34,989	91.6	1,136	3.0	2,081	5.4
30- 32	36,369	18,039	49.6	13,780	37.9	3,801	10.5	749	2.1	35,693	98.1	16,847	46.3	33,331	91.6	1,016	2.8	2,022	5.6
32- 34	33,838	18,069	53.4	11,848	35.0	3,305	9.8	616	1.8	33,332	98.5	16,835	49.8	31,030	91.7	888	2.6	1,920	5.7
34- 36	31,884	18,386	57.7	10,096	31.7	2,865	9.0	537	1.7	31,521	98.9	16,994	53.3	29,145	91.4	870	2.7	1,869	5.9
36- 38	31,031	18,654	60.1	9,300	30.0	2,657	8.6	420	1.4	30,702	98.9	17,695	57.0	28,543	92.0	724	2.3	1,764	5.7
38- 40	29,374	18,477	62.9	8,204	27.9	2,312	7.9	381	1.3	29,121	99.1	17,630	60.0	27,039	92.1	682	2.3	1,653	5.6
40- 45	67,094	44,788	66.8	16,753	25.0	4,758	7.1	795	1.2	66,556	99.2	43,670	65.1	62,319	92.9	1,450	2.2	3,325	5.0
45- 50	57,247	41,835	73.1	11,633	20.3	3,214	5.6	565	1.0	56,796	99.2	40,691	71.1	53,359	93.2	1,150	2.0	2,738	4.8
50- 55	50,315	39,884	79.3	7,994	15.9	2,063	4.1	374	0.7	49,976	99.3	38,389	76.3	47,315	94.0	925	1.8	2,075	4.1
55- 60	42,636	35,668	83.7	5,360	12.6	1,363	3.2	245	0.6	42,388	99.4	34,590	81.1	40,304	94.5	703	1.6	1,629	3.8
60- 70	64,290	55,754	86.7	6,749	10.5	1,478	2.3	309	0.5	63,913	99.4	55,088	85.7	61,061	95.0	1,023	1.6	2,206	3.4
70- 80	42,253	37,556	88.9	3,704	8.8	790	1.9	203	0.5	42,047	99.5	37,954	89.8	40,402	95.6	611	1.4	1,240	2.9
80- 90	27,875	25,120	90.1	2,218	8.0	433	1.6	104	0.4	27,753	99.6	25,612	91.9	26,659	95.6	436	1.6	780	2.8
90- 100	18,387	16,466	89.6	1,518	8.3	305	1.7	98	0.5	18,297	99.5	17,079	92.9	17,618	95.8	293	1.6	476	2.6
100- 125	24,850	22,148	89.1	2,205	8.9	393	1.6	104	0.4	24,728	99.5	23,334	93.9	23,767	95.6	429	1.7	654	2.6
125- 150	11,578	10,209	88.2	1,099	9.5	191	1.6	79	0.7	11,502	99.3	10,950	94.6	11,038	95.3	219	1.9	321	2.8
150- 200	11,687	10,342	88.5	1,084	9.3	182	1.6	79	0.7	11,619	99.4	11,002	94.1	11,162	95.5	183	1.6	342	2.9
200- 300	8,438	7,467	88.5	782	9.3	132	1.6	57	0.7	8,364	99.1	8,007	94.9	8,016	95.0	128	1.5	294	3.5
300- 500	4,357	3,783	86.8	439	10.1	94	2.2	41	0.9	4,309	98.9	4,112	94.4	4,112	94.4	46	1.1	199	4.6
500+	3,141	2,676	85.2	371	11.8	60	1.9	34	1.1	3,089	98.3	2,972	94.6	2,890	92.0	39	1.2	212	6.7
NEGATIVE	15,122	8,154	53.9	5,941	39.3	621	4.1	406	2.7	105	0.7	7,866	52.0	10,241	67.7	1,042	6.9	3,839	25.4
S 0- 10	384,628	59,231	15.4	278,724	72.5	38,898	10.1	7,775	2.0	231,689	60.2	43,087	11.2	302,198	78.6	34,075	8.9	48,355	12.6
U 10- 20	303,923	91,998	30.3	157,031	51.7	47,860	15.7	7,034	2.3	270,070	88.9	68,402	22.5	273,419	90.0	14,417	4.7	16,087	5.3
B 20- 30	219,667	90,008	41.0	96,003	43.7	28,365	12.9	5,291	2.4	212,449	96.7	77,738	35.4	200,565	91.3	7,211	3.3	11,891	5.4
T 30- 40	162,496	91,625	56.4	53,228	32.8	14,940	9.2	2,703	1.7	160,369	98.7	86,001	52.9	149,088	91.7	4,180	2.6	9,228	5.7
O 40- 60	217,292	162,175	74.6	41,740	19.2	11,398	5.2	1,979	0.9	215,716	99.3	157,340	72.4	203,297	93.6	4,228	1.9	9,767	4.5
T 60- 100	152,805	134,896	88.3	14,189	9.3	3,006	2.0	714	0.5	152,010	99.5	135,733	88.8	145,740	95.4	2,363	1.5	4,702	3.1
100+	64,051	56,625	88.4	5,980	9.3	1,052	1.6	394	0.6	63,611	99.3	60,377	94.3	60,985	95.2	1,044	1.6	2,022	3.2
TOTAL	1,519,984	694,712	45.7	652,836	43.0	146,140	9.6	26,296	1.7	1,306,019	85.9	636,544	41.9	1,345,533	88.5	68,560	4.5	105,891	7.0

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$'000)	# OF RETURNS	ADJUSTED GROSS INCOME	FULL YEAR RETURNS									PART-YEAR AND NON-RESIDENTS	
			WAGES SALARIES TI PS	TAXABLE DIVIDENDS & INTEREST	BUSINESS INCOME	PROPERTY SALES	TAXABLE PENSIONS	RENT PARTNER ETC.	FARM	OTHER	ADJUST-MENTS	INCOME	ADJUST
NEG >10	6,009	-670,551	35,693	35,423	-90,479	51,296	8,004	-141,753	-46,424	-313,903	2,330	-203,471	2,607
NEG <10	9,113	-28,862	14,958	7,621	-9,973	1,664	4,953	-12,975	-10,080	-13,522	1,368	-8,547	1,593
0- 2	83,435	84,015	53,423	12,357	1,166	2,318	2,959	-2,913	-2,549	-3,530	1,380	25,014	2,849
2- 4	83,637	249,315	158,146	19,099	7,119	4,930	7,325	-944	-3,419	4,185	2,573	57,611	2,163
4- 6	76,265	380,645	237,327	26,773	14,839	6,500	18,250	170	-2,993	12,715	3,575	72,669	2,028
6- 8	72,871	509,040	299,766	42,762	22,976	8,185	40,752	2,240	-4,518	23,018	4,908	80,740	1,972
8- 10	68,420	614,985	358,090	52,683	28,705	7,931	60,494	4,031	-4,244	29,521	5,976	85,542	1,792
10- 12	66,908	735,558	427,290	63,111	32,421	10,564	85,356	4,827	-3,834	36,513	7,028	88,307	1,968
12- 14	64,476	837,263	499,113	67,992	34,702	11,397	101,992	6,099	-3,898	41,585	7,986	88,060	1,792
14- 16	60,819	911,937	559,165	69,335	36,591	13,942	109,037	6,723	-4,229	42,556	8,608	89,051	1,626
16- 18	58,001	985,394	620,518	69,358	38,670	16,346	111,452	5,976	-4,028	45,594	9,569	92,753	1,676
18- 20	53,719	1,020,185	655,451	66,498	37,949	16,536	111,638	7,934	-4,031	47,404	10,129	92,442	1,508
20- 22	50,067	1,050,798	690,405	62,067	39,222	17,901	108,554	6,092	-4,202	49,774	10,444	93,130	1,702
22- 24	46,470	1,068,438	711,099	57,773	39,475	16,590	105,537	8,436	-3,446	49,557	10,996	95,608	1,194
24- 26	43,921	1,097,474	750,483	51,444	38,538	16,081	98,694	8,435	-3,795	51,924	10,851	97,771	1,252
26- 28	41,003	1,106,703	761,488	52,009	38,778	17,324	97,580	8,326	-3,930	50,057	10,831	97,088	1,185
28- 30	38,206	1,107,789	760,939	49,061	39,969	17,234	99,438	9,167	-3,270	53,307	11,352	94,284	987
30- 32	36,369	1,126,722	775,646	49,596	40,616	19,962	99,771	8,360	-3,857	53,865	11,381	95,087	943
32- 34	33,838	1,116,207	776,984	47,180	39,235	18,943	94,767	11,024	-3,784	49,927	10,646	93,394	817
34- 36	31,884	1,115,582	777,123	43,861	42,184	18,734	92,275	9,951	-3,144	50,180	11,422	96,928	1,088
36- 38	31,031	1,147,793	810,345	44,970	39,800	18,175	94,034	10,276	-4,365	53,481	10,937	92,768	754
38- 40	29,374	1,145,357	805,866	44,328	39,594	21,708	95,200	13,053	-3,535	48,840	10,717	92,359	1,337
40- 45	67,094	2,848,138	2,030,242	109,016	98,987	55,835	234,364	28,419	-7,223	121,852	25,844	204,215	1,724
45- 50	57,247	2,715,340	1,952,033	103,872	98,212	54,066	203,779	33,673	-6,718	115,549	23,403	185,687	1,411
50- 55	50,315	2,638,499	1,897,319	100,622	89,753	57,604	211,811	35,876	-4,734	114,279	21,162	158,330	1,198
55- 60	42,636	2,448,515	1,752,733	97,581	84,651	59,610	203,003	38,186	-4,349	103,247	20,020	134,862	989
60- 70	64,290	4,157,068	2,941,470	178,219	154,719	119,674	351,297	80,300	-6,836	164,353	34,772	210,147	1,504
70- 80	42,253	3,154,324	2,242,918	139,673	123,894	110,660	248,173	78,892	-3,668	104,269	28,388	139,100	1,199
80- 90	27,875	2,359,239	1,638,831	115,604	108,983	96,980	177,558	74,826	-2,163	70,316	24,572	103,758	882
90- 100	18,387	1,740,520	1,166,418	92,479	93,943	86,799	129,475	74,511	-893	46,560	21,706	73,731	817
100- 125	24,850	2,753,535	1,694,923	170,347	193,752	183,727	191,376	170,297	-2,016	73,206	42,050	121,050	1,078
125- 150	11,578	1,576,859	888,868	108,019	132,051	130,415	91,837	143,796	3,239	36,382	31,097	74,334	985
150- 200	11,687	2,005,930	1,052,529	149,327	175,858	199,671	99,259	234,975	-815	46,691	42,341	91,550	775
200- 300	8,438	2,022,011	985,741	157,586	179,230	227,734	73,475	286,491	1,485	46,527	37,524	101,910	644
300- 500	4,357	1,635,020	712,418	143,043	111,240	235,348	43,219	290,945	-2,746	32,593	22,851	92,302	492
500+	3,141	4,066,533	1,050,535	441,670	90,087	960,482	37,247	1,047,595	-3,673	86,033	14,784	371,774	432
NEGATIVE	15,122	-699,413	50,652	43,044	-100,452	52,960	12,957	-154,728	-56,504	-327,425	3,698	-212,018	4,201
S 0- 10	384,628	1,838,000	1,106,752	153,674	74,804	29,863	129,780	2,584	-17,723	65,908	18,413	321,576	10,804
U 10- 20	303,923	4,490,336	2,761,537	336,294	180,334	68,785	519,475	31,559	-20,021	213,652	43,320	450,613	8,571
B 20- 30	219,667	5,431,202	3,674,413	272,355	195,981	85,130	509,803	40,456	-18,643	254,620	54,474	477,881	6,320
T 30- 40	162,496	5,651,661	3,945,964	229,935	201,429	97,521	476,046	52,664	-18,686	256,294	55,103	470,536	4,938
O 40- 60	217,292	10,650,493	7,632,327	411,091	371,602	227,115	852,957	136,154	-23,025	454,928	90,428	683,094	5,322
T 60- 100	152,805	11,411,151	7,989,637	525,974	481,539	414,113	906,504	308,529	-13,561	385,519	109,438	526,736	4,402
T 100+	64,051	14,059,888	6,385,014	1,169,993	882,218	1,937,378	536,413	2,174,100	-4,527	321,432	190,647	852,920	4,406
TOTAL	1,519,984	52,833,319	33,546,296	3,142,359	2,287,455	2,912,863	3,943,935	2,591,318	-172,689	1,624,927	565,522	3,571,338	48,963

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$'000)	# OF RETURNS	TOTAL ADJUSTMENTS	INDIVIDUAL RETIREMENT ACCTS SELF	INDIVIDUAL RETIREMENT ACCTS SPOUSE	MOVING EXPENSES	SELF EMPLOYMENT TAX	SELF EMP HEALTH INS EXPENSES	KEOGH RETIREMENT ACCOUNTS	FORFEITED INTEREST PENALTY	ALL MONY PAID	PART YEAR & NONRESIDENT ADJUSTMENTS
NEG >10	6,009	4,938	159	103	54	736	329	89	9	849	2,607
NEG <10	9,113	2,961	150	68	53	356	223	51	10	458	1,593
0- 2	83,435	4,229	552	31	22	331	214	8	19	202	2,849
2- 4	83,637	4,736	723	45	29	833	361	26	26	530	2,163
4- 6	76,265	5,604	973	65	54	1,501	514	29	34	406	2,028
6- 8	72,871	6,880	1,396	81	74	2,152	637	84	58	426	1,972
8- 10	68,420	7,768	1,580	245	74	2,586	721	95	58	616	1,792
10- 12	66,908	8,996	1,907	260	151	3,003	822	159	68	658	1,968
12- 14	64,476	9,778	2,232	448	132	3,242	904	220	74	733	1,792
14- 16	60,819	10,234	2,417	492	158	3,431	935	267	62	847	1,626
16- 18	58,001	11,245	2,750	709	161	3,686	1,017	334	39	874	1,676
18- 20	53,719	11,637	2,961	856	212	3,694	1,014	409	79	904	1,508
20- 22	50,067	12,145	3,217	912	202	3,709	1,037	423	75	869	1,702
22- 24	46,470	12,190	3,357	977	166	3,793	1,040	492	113	1,059	1,194
24- 26	43,921	12,102	3,230	1,110	148	3,737	988	555	42	1,042	1,252
26- 28	41,003	12,016	3,125	1,083	182	3,734	930	616	63	1,098	1,185
28- 30	38,206	12,339	3,228	1,312	172	3,860	947	696	30	1,108	987
30- 32	36,369	12,324	3,126	1,376	173	3,800	946	723	47	1,190	943
32- 34	33,838	11,463	2,783	1,380	184	3,712	871	695	23	999	817
34- 36	31,884	12,510	2,819	1,526	179	3,909	931	944	34	1,079	1,088
36- 38	31,031	11,691	2,506	1,404	188	3,703	832	908	56	1,340	754
38- 40	29,374	12,054	2,391	1,433	181	3,674	772	791	45	1,430	1,337
40- 45	67,094	27,568	5,234	2,972	437	9,056	1,853	2,797	99	3,396	1,724
45- 50	57,247	24,813	3,941	2,272	375	8,749	1,751	2,965	123	3,227	1,411
50- 55	50,315	22,360	2,878	1,705	458	8,181	1,538	3,024	111	3,266	1,198
55- 60	42,636	21,009	2,438	1,553	336	7,693	1,403	3,540	118	2,939	989
60- 70	64,290	36,275	3,831	2,671	579	13,394	2,435	7,141	94	4,626	1,504
70- 80	42,253	29,587	2,815	2,008	579	10,208	1,802	6,996	153	3,828	1,199
80- 90	27,875	25,454	2,063	1,515	421	8,578	1,402	7,251	42	3,299	882
90- 100	18,387	22,523	1,579	1,143	223	6,948	1,260	6,810	83	3,661	817
100- 125	24,850	43,128	2,602	1,930	435	13,122	2,388	16,026	101	5,446	1,078
125- 150	11,578	32,082	1,552	1,189	192	8,368	1,605	13,862	228	4,102	985
150- 200	11,687	43,116	1,590	1,220	212	10,285	1,987	21,150	312	5,584	775
200- 300	8,438	38,168	1,267	1,000	159	8,951	1,637	19,448	18	5,045	644
300- 500	4,357	23,343	567	459	32	4,961	1,044	10,742	145	4,901	492
500+	3,141	15,216	351	255	7	3,419	846	4,318	9	5,579	432
NEGATIVE	15,122	7,899	309	171	107	1,093	553	140	18	1,307	4,201
S 0- 10	384,628	29,217	5,224	467	253	7,404	2,448	243	196	2,180	10,804
U 10- 20	303,923	51,891	12,267	2,766	814	17,057	4,690	1,387	322	4,016	8,571
B 20- 30	219,667	60,793	16,156	5,394	871	18,833	4,940	2,781	323	5,174	6,320
T 30- 40	162,496	60,042	13,624	7,120	905	18,798	4,352	4,060	205	6,039	4,938
O 40- 60	217,292	95,750	14,491	8,501	1,606	33,680	6,546	12,326	450	12,828	5,322
T 60- 100	152,805	113,840	7,338	1,803	1,803	39,128	6,898	28,197	372	15,414	4,402
T 100+	64,051	195,053	7,929	6,053	1,036	49,106	9,506	85,547	813	30,658	4,406
TOTAL	1,519,984	614,485	80,290	37,809	7,396	185,099	39,933	134,682	2,698	77,616	48,963

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON ADJUST	FULL YEAR RETURN ADDIT IONS		FULL YEAR RETURN SUBTRACT IONS					PARTYR & NONRES	
			INTEREST	OTHER	FED TAX	SOC SEC	ORE REFUND	US BONDS	OTHER	ADDS	SUBS
NEG >10	6,009	-13,483	1,586	11,342	162	60	3,799	1,390	13,435	16,171	23,734
NEG <10	9,113	-1,999	134	689	70	76	480	497	853	1,894	2,740
0- 2	83,435	1,351	263	761	696	111	254	968	606	8,458	5,496
2- 4	83,637	-7,641	413	563	1,521	181	333	1,470	1,382	565	4,295
4- 6	76,265	-11,140	464	605	3,367	225	450	1,877	1,949	325	4,665
6- 8	72,871	-16,162	470	675	5,971	382	560	2,567	2,997	505	5,332
8- 10	68,420	-26,788	596	745	12,738	426	760	3,611	4,531	379	6,443
10- 12	66,908	-35,777	707	805	20,227	567	1,014	4,816	5,461	1,746	6,950
12- 14	64,476	-48,561	929	908	27,891	636	1,219	5,645	7,212	711	8,502
14- 16	60,819	-57,781	734	905	36,221	911	1,436	5,596	7,587	311	7,980
16- 18	58,001	-67,316	829	880	44,776	1,317	1,758	6,156	7,625	252	7,625
18- 20	53,719	-75,178	907	1,034	51,517	1,806	2,068	6,553	7,255	108	8,023
20- 22	50,067	-81,671	795	1,005	58,639	2,513	2,556	5,908	6,699	409	7,563
22- 24	46,470	-90,534	905	1,157	65,356	4,139	2,779	5,887	6,516	121	8,040
24- 26	43,921	-99,569	766	791	72,683	5,964	3,066	5,328	6,229	167	8,021
26- 28	41,003	-105,705	1,166	1,166	77,351	8,509	3,371	5,787	4,977	121	8,006
28- 30	38,206	-108,766	791	903	78,651	10,608	3,831	5,162	5,110	283	7,380
30- 32	36,369	-113,018	1,036	766	80,034	13,081	4,161	5,090	5,068	224	7,611
32- 34	33,838	-112,174	867	708	78,193	14,316	4,363	5,317	4,921	501	7,122
34- 36	31,884	-110,886	982	732	76,182	15,045	4,614	4,609	3,863	88	8,373
36- 38	31,031	-114,284	943	864	77,003	16,911	5,063	4,872	4,337	97	8,001
38- 40	29,374	-111,086	930	1,188	74,497	18,475	5,078	4,931	3,727	172	6,669
40- 45	67,094	-268,390	2,572	2,051	175,718	48,902	13,737	12,234	8,993	373	13,796
45- 50	57,247	-243,826	2,527	2,481	153,864	48,387	13,187	11,896	9,722	415	12,178
50- 55	50,315	-229,364	2,367	1,948	138,054	52,412	12,732	12,146	8,951	261	9,644
55- 60	42,636	-208,441	2,129	1,527	118,424	53,493	11,941	11,927	8,690	98	7,718
60- 70	64,290	-330,114	4,039	3,243	180,240	92,167	19,772	21,007	12,598	710	12,286
70- 80	42,253	-222,126	3,135	2,585	119,476	61,536	14,904	14,737	11,066	416	6,477
80- 90	27,875	-152,447	2,962	3,181	78,944	42,920	11,203	12,860	8,121	328	4,855
90- 100	18,387	-109,394	2,242	1,932	52,270	31,112	8,399	10,818	7,304	84	3,748
100- 125	24,850	-164,682	4,285	2,969	70,681	46,450	14,004	18,170	15,059	233	7,803
125- 150	11,578	-79,806	3,292	2,093	32,878	22,267	7,942	9,528	10,192	330	2,714
150- 200	11,687	-90,629	4,217	4,000	33,311	23,645	10,219	12,443	15,665	681	4,075
200- 300	8,438	-79,988	4,223	3,901	23,944	17,538	10,069	12,532	17,937	623	6,621
300- 500	4,357	-55,082	3,704	5,620	12,268	9,171	8,198	10,926	19,112	514	5,151
500+	3,141	-112,079	10,641	13,962	8,619	7,191	19,714	25,096	54,489	296	15,135
NEGATIVE	15,122	-15,482	1,720	12,031	233	136	4,279	1,887	14,289	18,065	26,475
S 0- 10	384,628	-60,380	2,206	3,351	24,292	1,325	2,356	10,494	11,466	10,231	26,231
U 10- 20	303,923	-284,614	4,107	4,531	180,631	5,238	7,496	28,765	35,139	3,127	39,080
B 20- 30	219,667	-486,245	4,265	5,022	352,680	31,733	15,603	28,071	29,530	1,100	39,010
T 30- 40	162,496	-561,448	4,758	4,258	385,910	77,829	23,279	24,818	21,916	1,083	37,775
O 40- 60	217,292	-950,021	9,594	8,007	586,060	203,193	51,598	48,203	36,356	1,147	43,336
T 60- 100	152,805	-814,081	12,378	10,940	430,930	227,735	54,278	59,421	39,088	1,539	27,367
100+	64,051	-582,266	30,362	32,544	181,701	126,263	70,145	88,695	132,454	2,676	41,499
TOTAL	1,519,984	-3,754,538	69,390	80,685	2,142,437	673,452	229,034	290,355	320,238	38,969	280,773

\* Other subtractions include roughly \$7 million of deferral of reinvested capital gain.

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL CREDITS	EXEMPTION CREDITS	CHILD CARE	ELDERLY CARE	RETIREMENT INCOME	TAX PD OTHER STATES	POLITICAL CONTRIBUTION	OTHER CREDITS
NEG >10	6,009	11	9	0	0	0	1	0	0
NEG <10	9,113	15	8	1	0	0	6	0	0
0- 2	83,435	507	251	2	0	1	247	2	3
2- 4	83,637	2,259	2,148	10	1	7	78	6	10
4- 6	76,265	5,543	5,341	30	6	32	96	16	21
6- 8	72,871	8,316	7,944	73	14	111	110	24	39
8- 10	68,420	10,559	9,923	168	23	235	118	32	62
10- 12	66,908	12,594	11,561	322	22	441	117	45	86
12- 14	64,476	13,697	12,251	540	18	606	126	50	105
14- 16	60,819	14,156	12,382	748	15	713	127	62	108
16- 18	58,001	13,985	12,234	703	7	713	137	69	122
18- 20	53,719	13,544	11,758	716	4	730	151	73	112
20- 22	50,067	13,077	11,379	581	2	732	184	79	121
22- 24	46,470	12,350	10,753	497	1	739	157	80	124
24- 26	43,921	12,128	10,546	416	0	827	140	77	121
26- 28	41,003	11,618	10,155	356	0	748	163	86	109
28- 30	38,206	11,113	9,741	297	0	714	156	85	119
30- 32	36,369	10,824	9,572	260	0	620	161	89	122
32- 34	33,838	10,418	9,286	235	0	505	167	91	133
34- 36	31,884	10,099	9,066	242	0	420	162	87	121
36- 38	31,031	9,964	9,064	227	0	274	173	98	128
38- 40	29,374	9,559	8,712	219	0	205	199	92	133
40- 45	67,094	22,356	20,684	527	0	157	410	251	327
45- 50	57,247	20,049	18,592	487	0	0	409	252	309
50- 55	50,315	18,231	16,825	422	0	0	381	251	353
55- 60	42,636	15,940	14,697	346	0	0	373	251	272
60- 70	64,290	24,739	22,471	390	0	0	771	444	664
70- 80	42,253	16,590	15,021	81	0	0	581	376	531
80- 90	27,875	11,299	9,929	10	0	0	588	289	482
90- 100	18,387	7,632	6,502	2	0	0	501	213	413
100- 125	24,850	11,198	8,802	0	0	0	1,009	334	1,053
125- 150	11,578	6,106	4,114	0	0	0	930	192	870
150- 200	11,687	6,907	4,200	0	0	0	1,376	217	1,114
200- 300	8,438	6,037	3,007	0	0	0	1,853	184	992
300- 500	4,357	4,572	1,521	0	0	0	2,213	106	732
500+	3,141	17,120	1,042	0	0	0	13,008	98	2,971
NEGATIVE	15,122	26	17	1	0	0	7	0	0
S 0- 10	384,628	27,183	25,608	282	43	387	648	80	135
U 10- 20	303,923	67,976	60,187	3,029	67	3,204	659	299	532
B 20- 30	219,667	60,286	52,575	2,148	3	3,760	799	407	595
T 30- 40	162,496	50,864	45,701	1,182	0	2,024	863	458	637
O 40- 60	217,292	76,575	70,798	1,782	0	157	1,574	1,004	1,260
T 60- 100	152,805	60,259	53,923	483	0	0	2,440	1,323	2,091
100+	64,051	51,940	22,686	1	0	0	20,391	1,132	7,732
TOTAL	1,519,984	395,111	331,494	8,908	114	9,532	27,381	4,701	12,981

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

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	6,009	13,149	20	1,916	2,512	595	611	221	88	32	8	4	2	23
NEG <10	9,113	16,723	513	3,812	2,993	767	678	240	80	17	8	3	2	22
0- 2	83,435	83,164	32,975	32,313	10,221	3,536	2,836	1,088	331	83	34	7	11	115
2- 4	83,637	80,917	32,270	34,411	9,786	3,694	2,203	840	294	85	32	10	12	135
4- 6	76,265	88,027	21,313	35,617	11,272	4,384	2,322	940	277	95	28	9	8	94
6- 8	72,871	100,223	11,274	39,289	12,760	5,176	2,781	1,055	351	128	42	9	6	68
8- 10	68,420	107,170	5,951	37,210	14,086	5,917	3,285	1,293	439	154	58	19	8	85
10- 12	66,908	113,385	3,323	35,080	16,617	5,975	3,647	1,472	530	161	63	23	17	180
12- 14	64,476	113,787	1,939	33,050	17,389	6,041	3,665	1,591	540	165	64	16	16	170
14- 16	60,819	111,238	1,228	30,629	16,559	5,973	3,913	1,619	593	215	62	16	12	122
16- 18	58,001	108,101	794	28,910	16,213	5,580	3,942	1,635	585	218	85	29	10	105
18- 20	53,719	102,464	609	26,071	15,211	5,436	3,757	1,700	606	196	88	34	11	117
20- 22	50,067	97,927	367	23,687	14,387	5,201	3,756	1,699	643	198	86	24	19	196
22- 24	46,470	91,969	302	21,515	13,577	4,852	3,765	1,584	555	206	66	31	17	185
24- 26	43,921	89,263	231	19,706	12,815	4,786	3,769	1,705	589	195	82	25	18	188
26- 28	41,003	85,572	161	17,770	11,980	4,481	4,042	1,652	609	212	60	22	14	155
28- 30	38,206	81,747	107	15,803	11,477	4,343	3,848	1,717	595	186	84	32	14	152
30- 32	36,369	80,011	109	14,103	11,248	4,344	3,881	1,776	586	197	81	25	19	208
32- 34	33,838	77,305	60	12,124	10,568	4,302	4,145	1,753	594	181	70	25	16	178
34- 36	31,884	75,284	58	10,312	10,396	4,287	4,155	1,815	579	174	64	33	11	123
36- 38	31,031	74,973	42	9,441	10,250	4,262	4,326	1,770	637	209	57	24	13	135
38- 40	29,374	71,854	33	8,356	10,054	4,133	4,247	1,759	517	162	69	26	18	186
40- 45	67,094	170,092	67	17,052	23,134	9,937	10,580	4,315	1,392	388	131	65	33	365
45- 50	57,247	152,322	39	11,842	20,138	9,072	10,287	4,153	1,208	335	104	49	20	209
50- 55	50,315	137,392	35	8,049	19,235	8,309	9,607	3,655	1,005	252	107	41	20	224
55- 60	42,636	119,680	17	5,396	16,904	7,182	8,642	3,245	866	236	92	30	26	283
60- 70	64,290	182,666	26	6,761	26,129	11,056	13,695	4,870	1,232	338	118	38	27	305
70- 80	42,253	121,895	28	3,713	17,137	7,563	9,401	3,286	827	208	57	22	11	113
80- 90	27,875	80,649	12	2,231	11,430	5,047	6,391	2,046	511	137	46	16	8	86
90- 100	18,387	52,809	11	1,534	7,673	3,164	4,196	1,373	325	70	26	10	5	50
100- 125	24,850	71,647	20	2,139	10,238	4,341	5,473	1,978	484	124	35	13	5	58
125- 150	11,578	33,631	6	1,090	4,692	1,851	2,613	961	254	78	24	5	4	40
150- 200	11,687	34,301	18	1,081	4,671	1,793	2,689	1,032	294	73	25	7	4	45
200- 300	8,438	24,673	9	788	3,446	1,247	1,906	738	222	61	10	11	0	0
300- 500	4,357	12,549	1	457	1,855	578	883	425	125	25	6	2	0	0
500+	3,141	8,703	7	384	1,410	382	571	282	81	19	5	0	0	0
NEGATIVE	15,122	29,872	533	5,728	5,505	1,362	1,289	461	168	49	16	7	4	45
S 0- 10	384,628	459,501	103,783	178,840	58,125	22,707	13,427	5,216	1,692	545	194	54	45	497
U 10- 20	303,923	548,975	7,893	153,740	81,989	29,005	18,924	8,017	2,854	955	362	118	66	694
B 20- 30	219,667	446,478	1,168	98,481	64,236	23,663	19,180	8,357	2,991	997	378	134	82	876
T 30- 40	162,496	379,427	302	54,336	52,516	21,328	20,754	8,873	2,913	923	341	133	77	830
O 40- 60	217,292	579,486	158	42,339	79,411	34,500	39,116	15,368	4,471	1,211	434	185	99	1,081
T 60- 100	152,805	438,019	77	14,239	62,369	26,830	33,683	11,575	2,895	753	247	86	51	554
T 100+	64,051	185,504	61	5,939	26,312	10,192	14,135	5,416	1,460	380	105	38	13	143
TOTAL	1,519,984	3,067,262	113,975	553,642	430,463	169,587	160,508	63,283	19,444	5,813	2,077	755	437	4,720



TABLE H1: DISTRIBUTION OF RETURNS REPORTING EXEMPTIONS: DISABILITY OR DISABLED CHILD

1996 PERSONAL INCOME TAX REPORTS

FOR ALL RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	# OF RETURNS	TOTAL OREGON EXEMPTI ONS	TOTAL PERSONAL EXEMPTI ONS	DI SABLED EXEMPTI ONS			DI SABLED CHI LD EXEMPTI ONS								
				ONE	TWO	TOTAL	ONE	TWO	THREE	FOUR	FIVE OR MORE RETURNS	EXEMPT	TOTAL		
NEG >10	6,009	13,211	13,149	48	1	50	12	0	0	0	0	0	0	0	12
NEG <10	9,113	16,819	16,723	80	2	84	10	1	0	0	0	0	0	0	12
0- 2	83,435	83,630	83,164	368	10	388	64	7	0	0	0	0	0	0	78
2- 4	83,637	81,415	80,917	375	15	405	87	3	0	0	0	0	0	0	93
4- 6	76,265	88,725	88,027	546	17	580	97	9	1	0	0	0	0	0	118
6- 8	72,871	101,013	100,223	593	15	623	151	8	0	0	0	0	0	0	167
8- 10	68,420	108,033	107,170	655	14	683	159	9	1	0	0	0	0	0	180
10- 12	66,908	114,348	113,385	717	24	765	178	7	2	0	0	0	0	0	198
12- 14	64,476	114,792	113,787	719	31	781	192	16	0	0	0	0	0	0	224
14- 16	60,819	112,174	111,238	651	18	687	205	19	2	0	0	0	0	0	249
16- 18	58,001	109,019	108,101	619	22	663	212	20	1	0	0	0	0	0	255
18- 20	53,719	103,396	102,464	614	26	666	231	14	1	0	0	0	0	0	266
20- 22	50,067	98,781	97,927	522	21	564	236	27	0	0	0	0	0	0	290
22- 24	46,470	92,702	91,969	459	17	493	204	18	0	0	0	0	0	0	240
24- 26	43,921	90,038	89,263	467	16	499	228	19	2	1	0	0	0	0	276
26- 28	41,003	86,267	85,572	381	14	409	230	19	6	0	0	0	0	0	286
28- 30	38,206	82,375	81,747	360	13	386	208	17	0	0	0	0	0	0	242
30- 32	36,369	80,609	80,011	308	7	322	232	16	4	0	0	0	0	0	276
32- 34	33,838	77,862	77,305	275	7	289	204	28	0	0	0	1	0	0	268
34- 36	31,884	75,810	75,284	261	8	277	192	23	2	0	0	1	0	0	249
36- 38	31,031	75,502	74,973	239	10	259	227	17	3	0	0	1	0	0	270
38- 40	29,374	72,360	71,854	238	5	248	211	13	4	1	0	1	0	5	258
40- 45	67,094	171,195	170,092	532	16	564	441	39	5	0	0	1	5	0	539
45- 50	57,247	153,302	152,322	404	13	430	455	38	5	1	0	0	0	0	550
50- 55	50,315	138,261	137,392	355	15	385	401	30	6	0	0	1	5	0	484
55- 60	42,636	120,408	119,680	350	5	360	325	17	3	0	0	0	0	0	368
60- 70	64,290	183,701	182,666	473	15	503	463	25	2	2	0	1	5	0	532
70- 80	42,253	122,549	121,895	272	8	288	308	23	4	0	0	0	0	0	366
80- 90	27,875	81,072	80,649	175	8	191	190	18	2	0	0	0	0	0	232
90- 100	18,387	53,046	52,809	115	2	119	102	8	0	0	0	0	0	0	118
100- 125	24,850	71,969	71,647	146	2	150	154	9	0	0	0	0	0	0	172
125- 150	11,578	33,769	33,631	58	2	62	60	8	0	0	0	0	0	0	76
150- 200	11,687	34,423	34,301	66	1	68	44	5	0	0	0	0	0	0	54
200- 300	8,438	24,768	24,673	36	0	36	48	4	1	0	0	0	0	0	59
300- 500	4,357	12,585	12,549	22	0	22	14	0	0	0	0	0	0	0	14
500+	3,141	8,733	8,703	10	0	10	20	0	0	0	0	0	0	0	20
NEGATI VE	15,122	30,030	29,872	128	3	134	22	1	0	0	0	0	0	0	24
S 0- 10	384,628	462,816	459,501	2,537	71	2,679	558	36	2	0	0	0	0	0	636
U 10- 20	303,923	553,729	548,975	3,320	121	3,562	1,018	76	6	1	0	0	0	0	1,192
B 20- 30	219,667	450,163	446,478	2,189	81	2,351	1,106	100	8	1	0	0	0	0	1,334
T 30- 40	162,496	382,143	379,427	1,321	37	1,395	1,066	97	13	1	3	18	0	0	1,321
O 40- 60	217,292	583,166	579,486	1,641	49	1,739	1,622	124	19	1	2	10	0	0	1,941
T 60- 100	152,805	440,368	438,019	1,035	33	1,101	1,063	74	8	2	1	5	0	0	1,248
T 100+	64,051	186,247	185,504	338	5	348	340	26	1	0	0	0	0	0	395
TOTAL	1,519,984	3,088,662	3,067,262	12,509	400	13,309	6,795	534	57	6	6	33	0	0	8,091

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG 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	6,009	2,297	589	9.8	350	9.2	103	29.4	247	70.6	239	10.8	9,803	836	8.5	9
NEG <10	9,113	4,959	1,081	11.9	506	11.6	161	31.8	345	68.2	575	12.1	13,473	1,426	10.6	18
0- 2	83,435	74,143	4,050	4.9	1,680	12.6	485	28.9	1,195	71.1	2,370	3.4	96,758	5,245	5.4	101
2- 4	83,637	77,195	4,069	4.9	1,462	15.0	444	30.4	1,018	69.6	2,607	3.5	93,411	5,087	5.4	78
4- 6	76,265	69,061	5,770	7.6	1,726	16.7	500	29.0	1,226	71.0	4,044	6.1	86,623	6,996	8.1	145
6- 8	72,871	63,542	8,277	11.4	2,167	18.4	653	30.1	1,514	69.9	6,110	10.0	84,648	9,791	11.6	199
8- 10	68,420	57,600	8,641	12.6	2,827	20.2	795	28.1	2,032	71.9	5,814	10.7	82,419	10,673	12.9	238
10- 12	66,908	54,523	8,698	13.0	3,910	22.7	870	22.3	3,040	77.7	4,788	9.6	84,127	11,738	14.0	238
12- 14	64,476	51,110	7,741	12.0	4,054	21.9	886	21.9	3,168	78.1	3,687	8.0	82,962	10,909	13.1	212
14- 16	60,819	47,021	6,500	10.7	3,545	18.9	840	23.7	2,705	76.3	2,955	7.0	79,535	9,205	11.6	175
16- 18	58,001	43,592	5,386	9.3	3,015	16.0	775	25.7	2,240	74.3	2,371	6.1	76,827	7,626	9.9	138
18- 20	53,719	39,275	4,485	8.3	2,682	14.3	710	26.5	1,972	73.5	1,803	5.2	72,470	6,457	8.9	140
20- 22	50,067	35,287	3,649	7.3	2,306	12.4	638	27.7	1,668	72.3	1,343	4.3	68,607	5,317	7.7	114
22- 24	46,470	31,166	2,992	6.4	1,924	10.7	531	27.6	1,393	72.4	1,068	3.8	64,472	4,385	6.8	102
24- 26	43,921	28,522	2,342	5.3	1,542	8.6	482	31.1	1,060	68.7	800	3.1	61,874	3,402	5.5	76
26- 28	41,003	25,127	2,084	5.1	1,319	7.4	399	30.6	920	69.7	765	3.3	58,750	3,004	5.1	76
28- 30	38,206	21,827	1,811	4.7	1,122	6.3	343	30.6	779	69.4	689	3.3	55,972	2,590	4.6	62
30- 32	36,369	19,522	1,531	4.2	981	5.4	280	28.5	701	71.5	550	3.0	54,408	2,232	4.1	57
32- 34	33,838	17,003	1,308	3.9	819	4.5	247	30.2	572	69.8	489	3.1	51,907	1,880	3.6	48
34- 36	31,884	14,890	1,119	3.5	786	4.3	237	30.2	549	69.8	333	2.5	50,270	1,668	3.3	38
36- 38	31,031	13,336	1,033	3.3	695	3.7	193	27.8	502	72.2	338	2.7	49,685	1,535	3.1	39
38- 40	29,374	11,744	975	3.3	680	3.7	206	30.3	474	69.7	295	2.7	47,851	1,449	3.0	44
40- 45	67,094	23,424	1,961	2.9	1,256	2.8	406	32.3	850	67.7	705	3.2	111,882	2,811	2.5	72
45- 50	57,247	16,556	1,427	2.5	862	2.1	234	27.1	628	72.9	565	3.7	99,082	2,055	2.1	47
50- 55	50,315	11,926	1,196	2.4	820	2.1	220	26.8	600	73.2	376	3.6	90,199	1,796	2.0	38
55- 60	42,636	8,046	975	2.3	744	2.1	213	28.6	531	71.4	231	3.3	78,304	1,506	1.9	26
60- 70	64,290	9,202	1,389	2.2	1,051	1.9	244	23.2	807	76.8	338	4.0	120,044	2,196	1.8	31
70- 80	42,253	4,299	714	1.7	549	1.5	118	21.5	431	78.5	165	3.5	79,809	1,145	1.4	16
80- 90	27,875	2,263	469	1.7	371	1.5	73	19.7	298	80.3	98	3.6	52,995	767	1.4	12
90- 100	18,387	1,308	302	1.6	232	1.4	46	19.8	186	80.2	70	3.6	34,853	488	1.4	10
100- 125	24,850	1,516	388	1.6	302	1.4	53	17.5	249	82.5	86	3.2	46,998	637	1.4	6
125- 150	11,578	628	153	1.3	115	1.1	26	22.6	89	77.4	38	2.8	21,787	242	1.1	2
150- 200	11,687	685	174	1.5	118	1.1	27	22.9	91	77.1	56	4.2	22,029	265	1.2	3
200- 300	8,438	431	103	1.2	76	1.0	14	18.4	62	81.6	27	2.8	15,905	165	1.0	3
300- 500	4,357	245	54	1.2	38	1.0	12	31.6	26	68.4	16	2.8	8,140	80	1.0	2
500+	3,141	169	35	1.1	25	0.9	7	28.0	18	72.0	10	2.2	5,817	53	0.9	1
NEGATIVE	15,122	7,256	1,670	11.0	856	10.5	264	30.8	592	69.2	814	11.7	23,276	2,262	9.7	27
S 0- 10	384,628	341,541	30,807	8.0	9,862	16.7	2,877	29.2	6,985	70.8	20,945	6.4	443,859	37,792	8.5	761
U 10- 20	303,923	235,521	32,810	10.8	17,206	18.7	4,081	23.7	13,125	76.3	15,604	7.4	395,921	45,935	11.6	903
B 20- 30	219,667	141,929	12,878	5.9	8,213	9.1	2,393	29.1	5,820	70.9	4,665	3.6	309,675	18,698	6.0	430
T 30- 40	162,496	76,495	5,966	3.7	3,961	4.3	1,163	29.4	2,798	70.6	2,005	2.8	254,121	8,764	3.4	226
O 40- 60	217,292	59,952	5,559	2.6	3,682	2.3	1,073	29.1	2,609	70.9	1,877	3.4	379,467	8,168	2.2	183
T 60- 100	152,805	17,072	2,874	1.9	2,203	1.6	481	21.8	1,722	78.2	671	3.7	287,701	4,596	1.6	69
T 100+	64,051	3,674	907	1.4	674	1.2	139	20.6	535	79.4	233	3.1	120,676	1,442	1.2	17
TOTAL	1,519,984	883,440	93,471	6.1	46,657	6.7	12,471	26.7	34,186	73.3	46,814	5.7	2,214,696	127,657	5.8	2,616

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

FOR ALL RETURNS IN OREGON

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 W/ LDLI FE	AIDS/ HIV EDUCATION	DONATIONS CHILD ABUSE PREVENTION	ALZHEIMERS RESEARCH	STOP DOMESTIC VIOLENCE
NEG >10	6,009	106	2,090	1,289	54	3,309	0	0	0	0	0
NEG <10	9,113	69	955	580	34	1,487	0	0	0	0	0
0- 2	83,435	975	6,924	975	486	7,284	3	2	3	1	2
2- 4	83,637	2,862	8,794	598	810	6,886	4	4	5	2	3
4- 6	76,265	5,831	13,049	731	1,194	8,178	4	4	5	3	3
6- 8	72,871	9,375	16,825	1,003	1,980	8,869	4	4	5	2	4
8- 10	68,420	13,127	20,774	1,295	2,696	9,440	3	3	4	2	3
10- 12	66,908	17,797	25,246	2,094	3,452	10,014	4	4	5	3	3
12- 14	64,476	22,578	30,321	2,609	3,925	10,492	3	3	5	3	3
14- 16	60,819	27,257	34,968	3,289	4,276	10,704	3	3	5	3	3
16- 18	58,001	32,448	40,186	3,922	4,471	10,687	3	3	4	2	3
18- 20	53,719	35,981	43,557	4,347	4,616	10,501	4	2	4	2	3
20- 22	50,067	39,079	46,875	4,453	4,569	10,262	3	3	4	3	2
22- 24	46,470	41,339	49,448	4,586	4,580	10,338	3	3	4	3	2
24- 26	43,921	43,749	52,998	4,395	4,297	10,599	3	3	4	3	2
26- 28	41,003	45,043	54,445	4,662	4,174	10,679	4	3	4	3	2
28- 30	38,206	45,771	55,162	4,750	4,294	10,754	4	3	4	3	2
30- 32	36,369	47,346	56,764	5,043	4,324	10,840	4	4	4	3	3
32- 34	33,838	47,640	57,057	4,940	4,192	10,555	4	2	4	3	3
34- 36	31,884	48,288	57,871	4,999	4,097	10,574	3	2	4	3	3
36- 38	31,031	50,455	60,205	5,275	4,126	10,683	3	2	4	3	3
38- 40	29,374	51,123	60,129	5,504	4,325	10,253	4	2	4	3	3
40- 45	67,094	129,981	150,997	13,929	11,236	24,369	8	5	9	6	6
45- 50	57,247	127,683	146,016	13,749	10,674	21,330	6	4	7	5	4
50- 55	50,315	127,063	142,384	14,541	10,614	19,152	5	3	7	5	4
55- 60	42,636	119,996	132,525	14,499	9,851	16,743	5	3	6	5	4
60- 70	64,290	210,036	225,392	28,102	17,921	26,132	8	5	8	6	5
70- 80	42,253	165,615	173,268	24,402	14,856	19,118	7	4	9	6	5
80- 90	27,875	127,369	128,478	22,401	11,995	14,130	6	3	6	5	3
90- 100	18,387	95,993	92,391	19,602	10,289	10,180	3	2	4	2	2
100- 125	24,850	155,453	137,101	41,633	19,122	16,316	4	2	5	3	3
125- 150	11,578	91,877	72,542	31,506	12,630	9,383	1	1	2	1	1
150- 200	11,687	121,358	87,241	49,374	17,376	12,266	1	1	2	1	1
200- 300	8,438	127,156	84,288	58,562	18,380	12,735	1	1	2	1	1
300- 500	4,357	106,680	63,132	57,606	15,501	11,657	0	0	1	0	0
500+	3,141	267,126	101,938	201,159	40,582	31,725	0	1	4	1	1
NEGATIVE	15,122	175	3,045	1,869	88	4,797	0	0	0	0	0
S 0- 10	384,628	32,169	66,367	4,602	7,166	40,658	17	17	21	11	15
U 10- 20	303,923	136,061	174,278	16,262	20,739	52,398	17	15	23	12	14
B 20- 30	219,667	214,980	258,928	22,846	21,915	52,632	17	14	19	13	13
T 30- 40	162,496	244,852	292,025	25,761	21,063	52,907	18	13	19	14	12
O 40- 60	217,292	504,722	571,922	56,719	42,376	81,594	24	16	28	21	17
T 60- 100	152,805	599,014	619,529	94,507	55,062	69,560	24	14	27	19	16
T 100+	64,051	869,651	546,241	439,840	123,592	94,083	8	5	15	8	7
TOTAL	1,519,984	2,601,625	2,532,336	662,405	292,001	448,627	126	94	153	98	95

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG 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	3,711	61.8	542,148	146,092	1,601	26.6	20,116	12,564	19	0.3	83	4,393	3,712	61.8	38,814	10,456
NEG <10	4,154	45.6	154,957	37,303	1,962	21.5	12,261	6,249	20	0.2	23	1,168	4,154	45.6	18,872	4,543
0- 2	9,292	11.1	472,111	50,808	6,063	7.3	70,093	11,561	623	0.7	74	119	9,292	11.1	19,699	2,120
2- 4	6,439	7.7	161,527	25,086	4,258	5.1	25,650	6,024	1,045	1.2	265	254	6,442	7.7	22,052	3,423
4- 6	7,203	9.4	112,226	15,580	4,561	6.0	10,941	2,399	1,924	2.5	916	2,555	7,204	9.4	38,869	5,396
6- 8	9,326	12.8	146,043	15,660	5,798	8.0	17,819	3,073	3,793	5.2	1,100	554	9,329	12.8	72,769	7,800
8- 10	10,817	15.8	135,840	12,558	7,196	10.5	12,015	1,670	4,821	7.0	3,312	687	10,820	15.8	67,905	6,276
10- 12	12,384	18.5	145,695	11,765	8,665	13.0	9,380	1,083	6,057	9.1	4,955	818	12,385	18.5	84,794	6,846
12- 14	13,365	20.7	139,067	10,405	9,987	15.5	11,050	1,106	6,565	10.2	6,476	987	13,366	20.7	95,437	7,140
14- 16	13,796	22.7	146,017	10,584	10,991	18.1	16,057	1,461	6,554	10.8	7,209	1,100	13,798	22.7	100,896	7,312
16- 18	14,406	24.8	143,801	9,982	12,194	21.0	15,129	1,241	6,293	10.8	7,735	1,229	14,409	24.8	108,204	7,509
18- 20	14,442	26.9	162,524	11,254	12,581	23.4	16,615	1,321	5,759	10.7	7,819	1,358	14,444	26.9	132,491	9,173
20- 22	14,779	29.5	146,651	9,923	13,320	26.6	16,620	1,248	5,268	10.5	7,761	1,473	14,780	29.5	113,732	7,695
22- 24	15,303	32.9	153,624	10,039	14,086	30.3	20,820	1,478	4,766	10.3	7,634	1,602	15,304	32.9	119,756	7,825
24- 26	15,399	35.1	155,035	10,068	14,395	32.8	21,751	1,511	4,195	9.6	7,123	1,698	15,399	35.1	118,192	7,675
26- 28	15,876	38.7	175,565	11,059	15,082	36.8	29,496	1,956	3,803	9.3	6,810	1,791	15,876	38.7	122,577	7,721
28- 30	16,379	42.9	172,004	10,501	15,612	40.9	29,566	1,894	3,696	9.7	7,035	1,904	16,379	42.9	129,565	7,910
30- 32	16,846	46.3	176,776	10,494	16,152	44.4	30,668	1,899	3,576	9.8	7,166	2,004	16,847	46.3	134,645	7,992
32- 34	16,834	49.7	173,100	10,283	16,310	48.2	32,831	2,013	3,237	9.6	6,833	2,111	16,835	49.8	135,589	8,054
34- 36	16,994	53.3	193,401	11,381	16,543	51.9	37,948	2,294	2,953	9.3	6,467	2,190	16,994	53.3	139,692	8,220
36- 38	17,695	57.0	196,573	11,109	17,305	55.8	40,416	2,336	2,860	9.2	6,465	2,261	17,695	57.0	146,726	8,292
38- 40	17,630	60.0	196,909	11,169	17,286	55.8	42,828	2,478	2,876	9.2	6,682	2,323	17,630	60.0	149,414	8,475
40- 45	43,669	65.1	515,509	11,805	42,892	63.9	113,361	2,643	6,593	9.8	16,211	2,459	43,670	65.1	385,466	8,827
45- 50	40,691	71.1	516,856	12,702	40,115	70.1	122,320	3,049	5,390	9.4	14,196	2,634	40,691	71.1	374,373	9,200
50- 55	38,388	76.3	500,267	13,032	37,934	75.4	127,013	3,348	5,173	10.3	14,315	2,767	38,389	76.3	369,658	9,629
55- 60	34,588	81.1	510,536	14,760	34,209	80.2	129,919	3,798	4,728	11.1	13,991	2,959	34,590	81.1	348,836	10,085
60- 70	55,088	85.7	826,806	15,009	54,626	85.0	231,736	4,242	7,522	11.7	23,794	3,163	55,088	85.7	594,490	10,792
70- 80	37,952	89.8	637,918	16,809	37,631	89.1	189,640	5,039	5,016	11.9	17,117	3,413	37,954	89.8	449,898	11,854
80- 90	25,612	91.9	478,809	18,695	25,408	91.1	148,500	5,845	3,429	12.3	12,341	3,599	25,612	91.9	331,604	12,947
90- 100	17,078	92.9	362,394	21,220	16,952	92.2	114,920	6,779	2,413	13.1	8,996	3,728	17,079	92.9	237,898	13,929
100- 125	23,334	93.9	584,054	25,030	23,120	93.0	186,794	8,079	3,668	14.8	14,765	4,025	23,334	93.9	366,319	15,699
125- 150	10,950	94.6	333,229	30,432	10,834	93.6	113,071	10,437	1,761	15.2	7,501	4,259	10,950	94.6	199,174	18,189
150- 200	11,001	94.1	387,076	35,186	10,902	93.3	140,322	12,871	1,892	16.2	8,364	4,421	11,002	94.1	226,270	20,566
200- 300	8,006	94.9	379,781	47,437	7,923	93.9	140,135	17,687	1,427	16.9	6,889	4,828	8,007	94.9	200,260	25,011
300- 500	4,112	94.4	299,729	72,891	4,068	93.4	116,852	28,725	710	16.3	3,642	5,129	4,112	94.4	135,836	33,034
500+	2,971	94.6	894,517	301,083	2,923	93.1	315,719	108,012	538	17.1	2,984	5,546	2,972	94.6	293,584	98,783
NEGATIVE	7,865	52.0	697,105	88,634	3,563	23.6	32,377	9,087	39	0.3	107	2,739	7,866	52.0	57,686	7,334
S 0- 10	43,077	11.2	1,027,746	23,858	27,876	7.2	136,517	4,897	12,206	3.2	10,667	874	43,087	11.2	221,295	5,136
U 10- 20	68,393	22.5	737,104	10,777	54,418	17.9	68,231	1,254	31,228	10.3	34,194	1,095	68,402	22.5	521,822	7,629
B 20- 30	77,736	35.4	802,878	10,328	72,495	33.0	118,254	1,631	21,728	9.9	36,363	1,674	77,738	35.4	603,821	7,767
T 30- 40	85,999	52.9	936,759	10,893	83,596	51.4	184,690	2,209	15,502	9.5	33,613	2,168	86,001	52.9	706,067	8,210
O 40- 60	157,336	72.4	2,043,168	12,986	155,150	71.4	492,614	3,175	21,884	10.1	58,714	2,683	157,340	72.4	1,478,333	9,396
T 60- 100	135,730	88.8	2,305,928	16,989	134,617	88.1	684,797	5,087	18,380	12.0	62,249	3,387	135,733	88.8	1,613,890	11,890
T 100+	60,374	94.3	2,878,386	47,676	59,770	93.3	10,128,94	16,947	9,996	15.6	44,144	4,416	60,377	94.3	1,421,443	23,543
TOTAL	636,510	41.9	\$11,429,075	\$17,956	591,485	38.9	\$2,730,373	\$4,616	130,963	8.6	\$280,051	\$2,138	636,544	41.9	\$6,624,355	\$10,407

## **Section 4: Tables for 1996 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 AGI and federal AGI 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 A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL FULL YEAR RETURNS IN OREGON

1996 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	4,577	9,667	-464,472	12,928	18,685	162	44,190	1,086	92	0	92	7	84	12	72
NEG <10	5,664	9,124	-18,722	823	1,906	70	27,335	357	29	0	30	4	26	4	22
0- 2	54,714	34,944	61,850	1,024	1,940	696	92,453	5,920	309	0	309	25	284	24	260
2- 4	64,830	50,707	193,867	976	3,366	1,521	138,033	167,999	3,421	0	3,421	1,520	1,901	253	1,648
4- 6	62,016	63,694	310,004	1,069	4,501	3,367	158,046	167,472	9,209	0	9,209	4,551	4,658	658	4,000
6- 8	61,556	79,684	430,272	1,146	6,509	5,971	170,072	263,549	15,484	0	15,484	7,251	8,234	1,176	7,058
8- 10	59,082	89,600	531,235	1,342	9,329	12,738	183,080	343,002	21,599	0	21,599	9,476	12,124	1,737	10,387
10- 12	59,042	98,163	649,219	1,512	11,858	20,227	201,728	433,421	28,678	0	28,678	11,555	17,123	2,455	14,669
12- 14	57,825	100,732	750,995	1,837	14,717	27,891	209,148	517,411	35,363	1	35,364	12,708	22,659	3,253	19,406
14- 16	54,985	99,592	824,512	1,840	15,531	36,221	206,020	583,560	41,108	0	41,108	13,209	27,900	4,006	23,894
16- 18	52,639	97,180	894,317	1,709	16,875	44,776	205,926	642,947	46,646	1	46,647	13,038	33,610	4,828	28,781
18- 20	48,931	92,568	929,251	1,941	17,687	51,517	197,940	677,419	50,262	0	50,262	12,637	37,625	5,406	32,219
20- 22	45,709	88,637	959,369	1,800	17,678	58,639	192,219	705,803	53,293	0	53,293	12,182	41,111	5,907	35,205
22- 24	42,362	82,974	974,025	2,062	19,321	65,356	185,478	717,448	54,950	0	54,950	11,480	43,470	6,246	37,224
24- 26	40,055	80,906	1,000,955	1,557	20,589	72,883	179,584	740,152	57,357	2	57,359	11,298	46,061	6,818	39,242
26- 28	37,450	77,643	1,010,800	2,175	22,644	77,351	176,407	746,255	58,383	0	58,383	10,805	47,578	6,637	40,741
28- 30	34,989	74,249	1,014,491	1,694	24,712	78,651	176,521	746,012	58,797	1	58,798	10,325	48,472	6,965	41,507
30- 32	33,331	72,974	1,032,578	1,802	27,399	80,034	176,564	759,884	60,294	0	60,294	10,065	50,229	7,218	43,011
32- 34	31,030	70,734	1,023,630	1,575	28,935	83,193	172,126	754,721	60,223	0	60,223	9,671	50,552	7,264	43,288
34- 36	29,145	68,536	1,019,742	1,714	28,133	76,182	170,333	754,209	60,466	0	60,467	9,354	51,113	7,345	43,768
36- 38	28,543	68,882	1,055,778	1,807	31,183	77,003	174,738	783,013	63,112	0	63,112	9,241	53,871	7,741	46,130
38- 40	27,039	66,136	1,054,336	2,118	32,211	74,497	173,956	783,887	63,468	0	63,468	8,866	54,602	7,846	46,756
40- 45	62,319	158,037	2,645,647	4,623	83,873	175,718	434,119	1,975,758	161,180	0	161,180	20,872	140,308	20,162	120,146
45- 50	53,359	142,166	2,531,064	5,007	83,206	153,864	406,887	1,909,166	157,162	0	157,162	18,739	138,423	19,891	118,532
50- 55	47,315	129,568	2,481,368	4,315	86,242	138,054	394,439	1,883,709	156,160	0	156,160	17,170	138,990	19,973	119,017
55- 60	40,304	113,478	2,314,642	3,656	86,053	118,424	366,316	1,764,297	147,168	0	147,168	15,038	132,130	18,987	113,143
60- 70	61,061	174,153	3,948,424	7,281	145,580	180,240	615,435	3,040,914	255,848	0	255,848	23,313	232,536	33,415	199,120
70- 80	40,402	116,988	3,016,422	5,720	102,309	119,476	460,167	2,359,443	200,428	2	200,429	15,720	184,710	26,543	158,167
80- 90	26,659	77,442	2,256,363	6,143	75,120	78,944	336,805	1,785,260	152,769	1	152,769	10,642	142,127	20,424	121,704
90- 100	17,618	50,826	1,667,606	4,173	57,633	52,270	241,099	1,330,841	114,560	1	114,561	7,127	107,433	15,438	91,995
100- 125	23,767	68,742	2,633,563	7,253	93,683	70,681	371,036	2,122,545	184,019	1	184,020	10,340	173,680	24,958	148,723
125- 150	11,038	32,245	1,503,510	5,385	49,929	32,878	199,203	1,235,337	107,938	0	107,938	5,359	102,579	14,741	87,838
150- 200	11,162	32,897	1,915,155	8,217	62,141	33,311	226,034	1,611,418	141,744	2	141,746	5,973	135,773	19,511	116,262
200- 300	8,016	23,581	1,920,744	8,124	58,171	23,944	197,438	1,657,496	146,817	2	146,819	4,799	142,020	20,408	121,612
300- 500	4,112	11,931	1,543,210	9,324	47,500	12,268	131,187	1,369,310	122,036	6	122,042	3,167	118,875	17,082	101,793
500+	2,890	8,092	3,695,191	24,603	113,224	8,619	271,658	3,334,758	299,290	16	299,305	10,114	289,191	41,557	247,634
NEGATIVE	10,241	18,791	-483,194	13,751	20,590	24,233	-71,525	-1,444	121	0	122	12	110	16	94
S 0- 10	302,198	318,629	1,527,228	5,557	25,645	24,292	741,684	847,942	50,023	1	50,024	22,823	27,201	3,847	23,354
U 10- 20	273,419	488,235	4,048,295	8,638	76,668	180,631	1,020,762	2,854,759	202,058	2	202,060	63,144	138,917	19,948	118,969
B 20- 30	200,565	404,409	4,959,641	9,288	104,943	352,680	910,211	3,655,671	282,779	3	282,782	56,090	226,692	32,573	194,119
T 30- 40	149,088	347,262	5,186,063	9,016	147,860	385,910	867,718	3,835,715	307,564	3	307,564	47,197	260,367	37,414	222,953
O 40- 60	203,297	543,249	9,972,721	17,601	339,373	586,060	1,601,761	7,532,930	621,670	0	621,670	71,819	549,852	79,013	470,838
T 60- 100	145,740	419,409	10,888,816	23,319	380,642	430,930	1,653,506	8,516,458	723,604	4	723,608	56,802	666,806	95,820	570,986
T 100+	60,985	177,488	13,211,374	62,906	424,649	181,701	1,396,556	11,330,865	1,001,843	26	1,001,870	39,751	962,119	138,257	823,863
TOTAL	1,345,533	2,717,472	49,310,943	150,075	1,520,371	2,142,437	8,263,722	38,575,784	3,189,663	37	3,189,700	357,636	2,832,064	406,888	2,425,176

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

1996 PERSONAL INCOME TAX REPORTS

FOR ALL FULL YEAR 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 I/TM 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	4,577	2.11	-101,480	2,825	4,082	35	9,655	237	20	0	20	2	18	3	16	-0.0	6.6	-0.2
NEG <10	5,664	1.61	-3,305	145	337	12	4,826	63	5	0	5	1	5	1	4	-0.1	6.2	-1.9
0- 2	54,714	0.64	1,130	19	35	13	1,690	108	6	0	6	0	5	0	5	0.4	4.4	9.6
2- 4	64,830	0.78	2,990	15	52	23	2,129	1,049	53	0	53	23	29	4	25	0.8	2.4	35.1
4- 6	62,016	1.03	4,999	17	73	54	2,548	2,700	148	0	149	73	75	11	65	1.3	2.4	54.0
6- 8	61,556	1.29	6,990	19	106	97	2,763	4,281	252	0	252	118	134	19	115	1.6	2.7	61.3
8- 10	59,082	1.52	8,991	23	158	216	3,099	5,806	366	0	366	160	205	29	176	2.0	3.0	64.6
10- 12	59,042	1.66	10,996	26	201	343	3,417	7,341	486	0	486	196	290	42	248	2.3	3.4	66.8
12- 14	57,822	1.74	12,988	32	255	482	3,617	8,948	612	0	612	220	392	56	336	2.6	3.8	68.9
14- 16	54,985	1.81	14,995	30	282	659	3,747	10,613	748	0	748	240	507	73	435	2.9	4.1	70.8
16- 18	52,639	1.85	16,990	32	321	97	3,912	12,214	886	0	886	248	638	92	547	3.5	4.5	71.9
18- 20	48,931	1.89	18,991	40	361	1,053	4,045	13,844	1,027	0	1,027	258	769	110	678	3.5	4.8	72.9
20- 22	45,709	1.94	20,989	39	387	1,283	4,205	15,441	1,166	0	1,166	267	899	129	750	3.7	5.0	73.6
22- 24	42,362	1.96	22,983	49	456	1,543	4,378	16,936	1,297	0	1,297	271	1,026	147	879	3.8	5.2	73.7
24- 26	40,055	2.02	24,990	39	514	1,815	4,483	18,478	1,432	0	1,432	282	1,150	165	985	3.9	5.3	73.9
26- 28	37,458	2.07	26,991	58	605	2,065	4,710	19,927	1,559	0	1,559	289	1,270	183	1,088	4.0	5.5	73.8
28- 30	34,989	2.12	28,995	48	706	2,248	5,045	21,321	1,680	0	1,680	295	1,385	199	1,186	4.1	5.6	73.5
30- 32	33,331	2.19	30,980	54	822	2,401	5,297	22,798	1,809	0	1,809	302	1,507	217	1,290	4.2	5.7	73.6
32- 34	31,030	2.28	32,988	51	932	2,520	5,547	24,322	1,941	0	1,941	312	1,629	234	1,395	4.2	5.7	73.7
34- 36	29,145	2.35	34,989	59	965	2,614	5,858	25,878	2,075	0	2,075	321	1,754	252	1,502	4.3	5.8	74.0
36- 38	28,543	2.41	36,989	63	1,092	2,698	6,108	27,433	2,211	0	2,211	324	1,887	271	1,616	4.4	5.9	74.2
38- 40	27,039	2.45	38,993	78	1,191	2,755	6,434	28,991	2,347	0	2,347	328	2,019	290	1,729	4.4	6.0	74.3
40- 45	62,319	2.54	42,453	74	1,346	2,820	6,966	31,704	2,586	0	2,586	335	2,251	324	1,928	4.5	6.1	74.7
45- 50	53,359	2.66	47,435	94	1,559	2,884	7,625	35,780	2,945	0	2,945	351	2,594	373	2,221	4.7	6.2	75.4
50- 55	47,315	2.74	52,444	91	1,823	2,918	8,336	39,812	3,300	0	3,300	363	2,938	422	2,515	4.8	6.3	75.9
55- 60	40,304	2.82	57,430	91	2,135	2,938	9,089	43,775	3,651	0	3,651	373	3,278	471	2,807	4.9	6.4	76.2
60- 70	61,061	2.85	64,664	119	2,384	2,952	10,079	49,801	4,190	0	4,190	382	3,808	547	3,261	5.0	6.5	77.0
70- 80	40,402	2.90	74,660	142	2,532	2,957	11,390	58,399	4,961	0	4,961	389	4,572	657	3,915	5.2	6.7	78.2
80- 90	26,659	2.90	84,638	230	2,818	2,961	12,634	66,967	5,730	0	5,731	399	5,331	766	4,565	5.4	6.8	79.1
90- 100	17,618	2.88	94,654	237	3,271	2,967	13,685	75,539	6,502	0	6,502	405	6,098	876	5,222	5.5	6.9	79.8
100- 125	23,767	2.89	110,808	305	3,942	2,974	15,611	89,306	7,743	0	7,743	435	7,308	1,050	6,258	5.6	7.0	80.6
125- 150	11,038	2.92	136,212	488	4,523	2,979	18,047	111,917	9,779	0	9,779	485	9,293	1,335	7,958	5.8	7.1	82.2
150- 200	11,162	2.95	171,578	736	5,567	2,984	20,250	144,366	12,699	0	12,699	535	12,164	1,748	10,416	6.1	7.2	84.1
200- 300	8,016	2.94	239,614	1,014	7,257	2,987	24,631	206,773	18,316	0	18,316	599	17,717	2,546	15,171	6.3	7.3	86.3
300- 500	4,112	2.90	375,294	2,267	11,552	2,983	31,904	333,004	29,678	2	29,679	770	28,909	4,154	24,755	6.6	7.4	88.7
500+	2,890	2.80	1,278,613	8,513	39,178	2,982	93,999	1,153,896	103,560	5	103,566	3,500	100,066	14,380	85,687	6.7	7.4	90.2
NEGATIVE	10,241	1.83	-47,182	1,343	2,011	23	6,984	141	12	0	12	1	11	2	9	-0.0	6.5	-0.3
S 0- 10	302,198	1.05	5,054	18	85	80	2,454	2,806	166	0	166	76	90	13	77	1.5	2.8	55.5
U 10- 20	273,419	1.79	14,806	32	280	661	3,733	10,441	739	0	739	231	508	73	435	2.9	4.2	70.5
B 20- 30	200,565	2.02	24,728	46	523	1,758	4,538	18,227	1,410	0	1,410	280	1,130	162	968	3.9	5.3	73.7
T 30- 40	149,088	2.33	34,785	60	992	2,588	5,820	25,728	2,063	0	2,063	317	1,746	251	1,495	4.3	5.8	74.0
O 40- 60	203,297	2.67	49,055	87	1,669	2,883	7,879	37,054	3,058	0	3,058	353	2,705	389	2,316	4.7	6.3	75.5
T 60- 100	145,740	2.88	74,714	160	2,612	2,957	11,346	58,436	4,965	0	4,965	390	4,575	657	3,918	5.2	6.7	78.2
100+	60,985	2.91	216,633	1,032	6,963	2,979	22,900	185,798	16,428	0	16,428	652	15,776	2,267	13,509	6.2	7.3	85.8
TOTAL	1,345,533	2.02	36,648	112	1,130	1,592	6,142	28,670	2,371	0	2,371	266	2,105	302	1,802	4.9	6.3	78.2



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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	# OF RETURNS	ADJUSTED GROSS INCOME	WAGES SALARIES TI PS	TAXABLE DI VI DENDS & I NTEREST	BUSI NESS I NCOME	PROPERTY SALES	TAXABLE PENSI ONS	RENT PARTNER ETC.	FARM	OTHER	ADJUST-MENTS
NEG >10	4,577	-464,472	35,693	35,423	-90,479	51,296	8,004	-141,753	-46,424	-313,903	2,330
NEG <10	5,664	-18,722	14,958	7,621	-9,973	1,664	4,953	-12,975	-10,080	-13,522	1,368
0- 2	54,714	61,850	53,423	12,357	1,166	2,318	2,959	-2,913	-2,549	-3,530	1,380
2- 4	64,830	193,867	158,146	19,099	7,119	4,930	7,325	-944	-3,419	4,185	2,573
4- 6	62,016	310,004	237,327	26,773	14,839	6,500	18,250	170	-2,993	12,715	3,575
6- 8	61,556	430,272	299,766	42,762	22,976	8,185	40,752	2,240	-4,518	23,018	4,908
8- 10	59,082	531,235	358,090	52,683	28,705	7,931	60,494	4,031	-4,244	29,521	5,976
10- 12	59,042	649,219	427,290	63,111	32,421	10,564	85,356	4,827	-3,834	36,513	7,028
12- 14	57,822	750,995	499,113	67,992	34,702	11,397	101,992	6,099	-3,898	41,585	7,986
14- 16	54,985	824,512	559,165	69,335	36,591	13,942	109,037	6,723	-4,229	42,556	8,608
16- 18	52,639	894,317	620,518	69,358	38,670	16,346	111,452	5,976	-4,028	45,594	9,569
18- 20	48,931	929,251	655,451	66,498	37,949	16,536	111,638	7,934	-4,031	47,404	10,129
20- 22	45,709	959,369	690,405	62,067	39,222	17,901	108,554	6,092	-4,202	49,774	10,444
22- 24	42,362	974,025	711,099	57,773	39,475	16,590	105,537	8,436	-3,446	49,557	10,996
24- 26	40,055	1,000,955	750,483	51,444	38,538	16,081	98,694	8,435	-3,795	51,924	10,851
26- 28	37,458	1,010,800	761,488	52,009	38,778	17,324	97,580	8,326	-3,930	50,057	10,831
28- 30	34,989	1,014,491	760,939	49,061	39,969	17,234	99,438	9,167	-3,270	53,307	11,352
30- 32	33,331	1,032,578	775,646	49,596	40,616	19,962	99,771	8,360	-3,857	53,865	11,381
32- 34	31,030	1,023,630	776,984	47,180	39,235	18,943	94,767	11,024	-3,784	49,927	10,646
34- 36	29,145	1,019,742	777,123	43,861	42,184	18,734	92,275	9,951	-3,144	50,180	11,422
36- 38	28,543	1,055,778	810,345	44,970	39,800	18,175	94,034	10,276	-4,365	53,481	10,937
38- 40	27,039	1,054,336	805,866	44,328	39,594	21,708	95,200	13,053	-3,535	48,840	10,717
40- 45	62,319	2,645,647	2,030,242	109,016	98,987	55,835	234,364	28,419	-7,223	121,852	25,844
45- 50	53,359	2,531,064	1,952,033	103,872	98,212	54,066	203,779	33,673	-6,718	115,549	23,403
50- 55	47,315	2,481,368	1,897,319	100,622	89,753	57,604	211,811	35,876	-4,734	114,279	21,162
55- 60	40,304	2,314,642	1,752,733	97,581	84,651	59,610	203,003	38,186	-4,349	103,247	20,020
60- 70	61,061	3,948,424	2,941,470	178,219	154,719	119,674	351,297	80,300	-6,836	164,353	34,772
70- 80	40,402	3,016,422	2,242,918	139,673	123,894	110,660	248,173	78,892	-3,668	104,269	28,388
80- 90	26,659	2,256,363	1,638,831	115,604	108,983	96,980	177,558	74,826	-2,163	70,316	24,572
90- 100	17,618	1,667,606	1,166,418	92,479	93,943	86,799	129,475	74,511	-893	46,580	21,706
100- 125	23,767	2,633,563	1,694,923	170,347	193,752	183,727	191,376	170,297	-2,016	73,206	42,050
125- 150	11,038	1,503,510	888,868	108,019	132,051	130,415	91,837	143,796	3,239	36,382	31,097
150- 200	11,162	1,915,155	1,052,529	149,327	175,858	199,671	99,259	234,975	-815	46,691	42,341
200- 300	8,016	1,920,744	985,741	157,586	179,230	227,734	73,475	286,491	1,485	46,527	37,524
300- 500	4,112	1,543,210	712,418	143,043	111,240	235,348	43,219	290,945	-2,746	32,593	22,851
500+	2,890	3,695,191	1,050,535	441,670	90,087	960,482	37,247	1,047,595	-3,673	86,033	14,784
NEGATIVE	10,241	-483,194	50,652	43,044	-100,452	52,960	12,957	-154,728	-56,504	-327,425	3,698
S 0- 10	302,198	1,527,228	1,106,752	153,674	74,804	29,863	129,780	2,584	-17,723	65,908	18,413
U 10- 20	273,419	4,048,295	2,761,537	336,294	180,334	68,785	519,475	31,559	-20,021	213,652	43,320
B 20- 30	200,565	4,959,641	3,674,413	272,355	195,981	85,130	509,803	40,456	-18,643	254,620	54,474
T 30- 40	149,088	5,186,063	3,945,964	229,935	201,429	97,521	476,046	52,664	-18,686	256,294	55,103
O 40- 60	203,297	9,972,721	7,632,327	411,091	371,602	227,115	852,957	136,154	-23,025	454,928	90,428
T 60- 100	145,740	10,888,816	7,989,637	525,974	481,539	414,113	906,504	308,529	-13,561	385,519	109,438
100+	60,985	13,211,374	6,385,014	1,169,993	882,218	1,937,378	536,413	2,174,100	-4,527	321,432	190,647
TOTAL	1,345,533	49,310,943	33,546,296	3,142,359	2,287,455	2,912,863	3,943,935	2,591,318	-172,689	1,624,927	565,522

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG 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	1,610	35.2	35,693	22,170	7.7	3,641	79.5	29,621	8,135	6.4	1,457	31.8	5,803	3,983	1.2
NEG <10	1,546	27.3	14,958	9,676	79.9	3,878	68.5	5,972	1,540	31.9	1,570	27.7	1,648	1,050	8.8
0- 2	39,018	71.3	53,423	1,369	86.4	19,352	35.4	7,339	379	11.9	9,783	17.9	5,018	513	8.1
2- 4	54,086	83.4	158,146	2,924	81.6	22,223	34.3	11,741	528	6.1	8,501	13.1	7,359	866	3.8
4- 6	50,198	80.9	237,327	4,728	76.6	22,128	35.7	18,328	828	5.9	7,617	12.3	8,445	1,109	2.7
6- 8	46,292	75.2	299,766	6,476	69.7	23,716	38.5	30,591	1,290	7.1	8,274	13.4	12,171	1,471	2.8
8- 10	43,210	73.1	358,090	8,287	67.4	23,788	40.3	38,564	1,621	7.3	8,406	14.2	14,119	1,680	2.7
10- 12	42,605	72.2	427,290	10,029	65.8	25,105	42.5	46,435	1,850	7.2	8,978	15.2	16,676	1,857	2.6
12- 14	42,301	73.2	499,113	11,799	66.5	25,445	44.0	50,169	1,972	6.7	9,110	15.8	17,822	1,956	2.4
14- 16	41,010	74.6	559,165	13,635	67.8	24,876	45.2	50,498	2,030	6.1	8,979	16.3	18,837	2,098	2.3
16- 18	39,997	76.0	620,518	15,514	69.4	24,668	46.9	50,375	2,042	5.6	8,906	16.9	18,983	2,132	2.1
18- 20	37,923	77.5	655,451	17,284	70.5	23,708	48.5	48,188	2,033	5.2	8,313	17.0	18,311	2,203	2.0
20- 22	36,099	79.0	690,405	19,125	72.0	22,891	50.1	45,011	1,966	4.7	7,758	17.0	17,056	2,199	1.8
22- 24	33,972	80.0	711,099	20,932	73.0	22,223	52.5	41,396	1,863	4.3	7,471	17.6	16,377	2,192	1.7
24- 26	32,851	82.0	750,483	22,845	75.0	21,705	54.2	37,234	1,715	3.7	6,986	17.4	14,210	2,034	1.4
26- 28	30,949	82.6	761,488	24,605	75.3	21,301	56.9	36,780	1,726	3.6	6,941	18.5	15,249	2,197	1.5
28- 30	28,955	83.8	760,939	26,280	75.0	20,710	59.2	34,585	1,670	3.4	6,805	19.4	14,475	2,127	1.4
30- 32	27,760	83.3	775,646	27,941	75.1	20,661	62.0	34,716	1,680	3.4	6,784	20.4	14,880	2,193	1.4
32- 34	26,085	84.1	778,984	29,787	75.9	19,940	64.3	33,108	1,660	3.2	6,636	21.4	14,072	2,121	1.4
34- 36	24,692	84.7	777,123	31,473	76.2	19,337	66.3	30,530	1,579	3.0	6,412	22.0	13,331	2,079	1.3
36- 38	24,271	85.0	810,345	33,387	76.8	19,422	68.0	31,097	1,601	2.9	6,352	22.3	13,872	2,184	1.3
38- 40	23,074	85.3	805,866	34,925	76.4	19,286	71.3	30,351	1,574	2.9	6,493	24.0	13,976	2,153	1.3
40- 45	53,535	85.9	2,030,242	37,924	76.7	46,044	73.9	74,258	1,613	2.8	15,770	25.3	34,758	2,204	1.3
45- 50	46,141	86.5	1,952,033	42,306	77.1	41,247	77.3	69,454	1,684	2.7	14,650	27.5	34,418	2,349	1.4
50- 55	40,997	86.6	1,897,319	46,279	76.5	38,279	80.9	67,197	1,755	2.7	14,328	30.3	33,426	2,333	1.3
55- 60	34,856	86.5	1,752,733	50,285	75.7	33,841	84.0	64,179	1,896	2.8	13,500	33.5	33,401	2,474	1.4
60- 70	52,591	86.1	2,941,470	55,931	74.5	53,195	87.1	116,635	2,193	3.0	23,274	38.1	61,583	2,646	1.6
70- 80	35,091	86.9	2,242,918	63,917	74.4	36,483	90.3	88,878	2,436	2.9	17,585	43.5	50,795	2,889	1.7
80- 90	23,091	86.6	1,638,831	70,973	72.6	24,599	92.3	72,882	2,963	3.2	13,023	48.9	42,722	3,281	1.9
90- 100	15,081	85.6	1,166,418	77,344	69.9	16,471	93.5	56,897	3,454	3.4	9,587	54.4	35,582	3,711	2.1
100- 125	19,835	83.5	1,694,923	85,451	64.4	22,506	94.7	103,014	4,577	3.9	14,415	60.7	67,334	4,671	2.6
125- 150	9,067	82.1	888,868	98,033	59.1	10,600	96.0	62,963	5,940	4.2	7,414	67.2	45,056	6,077	3.0
150- 200	9,083	81.4	1,052,529	115,879	55.0	10,743	96.2	88,131	8,204	4.6	8,068	72.3	61,196	7,585	3.2
200- 300	6,459	80.6	985,741	152,615	51.3	7,812	97.5	90,554	11,592	4.7	6,175	77.0	67,032	10,855	3.5
300- 500	3,340	81.2	712,418	213,299	46.2	4,038	98.2	80,671	19,978	5.2	3,403	82.8	62,373	18,329	4.0
500+	2,428	84.0	1,050,535	432,675	28.4	2,867	99.2	272,338	94,990	7.4	2,517	87.1	169,332	67,276	4.6
NEGATIVE	3,156	30.8	50,652	16,049	10.5	7,519	73.4	35,593	4,734	7.4	3,027	29.6	7,451	2,462	1.5
S 0- 10	232,804	77.0	1,106,752	4,754	72.5	111,207	36.8	106,563	958	7.0	42,581	14.1	47,111	1,106	3.1
U 10- 20	203,836	74.6	2,761,537	13,548	68.2	123,802	45.3	245,665	1,984	6.1	44,286	16.2	90,629	2,046	2.2
B 20- 30	162,826	81.2	3,674,413	22,567	74.1	108,830	54.3	194,987	1,792	3.9	35,961	17.9	77,368	2,151	1.6
T 30- 40	125,882	84.4	3,945,964	31,347	76.1	98,646	66.2	159,803	1,620	3.1	32,677	21.9	70,131	2,146	1.4
O 40- 60	175,529	86.3	7,632,327	43,482	76.5	159,411	78.4	275,088	1,726	2.8	58,248	28.7	136,003	2,335	1.4
T 60- 100	125,854	86.4	7,989,637	63,483	73.4	130,748	89.7	335,292	2,564	3.1	63,469	43.5	190,682	3,004	1.8
100+	50,212	82.3	6,385,014	127,161	48.3	58,566	96.0	697,670	11,913	5.3	41,992	68.9	472,323	11,248	3.6
TOTAL	1,080,099	80.3	\$33,546,296	\$31,059	68.0	798,729	59.4	\$2,050,661	\$2,567	4.2	322,241	23.9	\$1,091,698	\$3,388	2.2

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

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	607	13.3	3,966	6,534	0.9	24	0.5	304	12,684	0.1	145	3.2	451	3,113	0.1
NEG <10	481	8.5	570	1,185	3.0	22	0.4	81	3,670	0.4	181	3.2	522	2,885	2.8
0- 2	475	0.9	276	581	0.4	41	0.1	93	2,274	0.2	590	1.1	600	1,017	1.0
2- 4	676	1.0	349	517	0.2	84	0.1	274	3,257	0.1	2,050	3.2	2,698	1,316	1.4
4- 6	940	1.5	489	520	0.2	167	0.3	611	3,661	0.2	4,237	6.8	6,601	1,558	2.1
6- 8	1,354	2.2	636	470	0.1	300	0.5	1,386	4,619	0.3	5,820	9.5	10,155	1,745	2.4
8- 10	1,881	3.2	848	451	0.2	357	0.6	1,779	4,983	0.3	6,610	11.2	12,460	1,885	2.3
10- 12	2,383	4.0	1,078	452	0.2	366	0.6	1,981	5,411	0.3	6,864	11.6	14,516	2,115	2.2
12- 14	2,930	5.1	1,328	453	0.2	386	0.7	2,402	6,222	0.3	6,903	11.9	15,504	2,246	2.1
14- 16	3,406	6.2	1,541	452	0.2	341	0.6	2,193	6,431	0.3	6,641	12.1	15,728	2,368	1.9
16- 18	4,015	7.6	1,881	468	0.2	372	0.7	2,431	6,534	0.3	6,184	11.7	15,144	2,449	1.7
18- 20	4,503	9.2	2,247	499	0.2	366	0.7	2,530	6,914	0.3	5,611	11.5	14,553	2,594	1.6
20- 22	5,203	11.4	2,728	524	0.3	406	0.9	2,893	7,125	0.3	5,195	11.4	13,329	2,566	1.4
22- 24	5,784	13.7	2,894	510	0.3	322	0.8	2,210	6,864	0.2	4,712	11.1	12,315	2,614	1.3
24- 26	6,250	15.6	3,189	510	0.3	296	0.7	2,171	7,333	0.2	4,450	11.1	11,784	2,648	1.2
26- 28	6,885	18.4	3,495	508	0.3	289	0.8	2,372	7,959	0.2	4,121	11.0	11,074	2,687	1.1
28- 30	7,458	21.3	4,000	536	0.4	285	0.8	2,428	8,518	0.2	3,865	11.0	10,355	2,679	1.0
30- 32	7,936	23.8	4,291	541	0.4	268	0.8	2,418	9,023	0.2	3,538	10.6	9,754	2,757	0.9
32- 34	8,334	26.9	4,520	542	0.4	228	0.7	2,042	8,954	0.2	3,348	10.8	8,784	2,624	0.9
34- 36	8,665	29.7	4,742	547	0.5	176	0.6	1,624	9,228	0.2	3,170	10.9	8,457	2,668	0.8
36- 38	9,397	32.9	5,203	554	0.5	193	0.7	2,015	10,438	0.2	3,063	10.7	7,989	2,608	0.8
38- 40	9,655	35.7	5,226	541	0.5	151	0.6	1,632	10,805	0.2	2,887	10.7	7,538	2,611	0.7
40- 45	24,911	40.0	14,145	568	0.5	343	0.6	3,954	11,528	0.1	6,345	10.2	16,824	2,652	0.6
45- 50	23,901	44.8	13,604	569	0.5	261	0.5	3,292	12,614	0.1	5,240	9.8	13,765	2,627	0.5
50- 55	22,786	48.2	13,124	576	0.5	214	0.5	3,187	14,891	0.1	4,318	9.1	11,539	2,672	0.5
55- 60	20,740	51.5	12,277	592	0.5	162	0.4	2,738	16,900	0.1	3,324	8.2	8,850	2,662	0.4
60- 70	33,280	54.5	20,377	612	0.5	205	0.3	3,716	18,127	0.1	4,266	7.0	11,962	2,804	0.3
70- 80	23,679	58.6	15,434	652	0.5	137	0.3	2,208	16,115	0.1	2,344	5.8	6,889	2,939	0.2
80- 90	15,938	59.8	11,653	731	0.5	86	0.3	2,098	24,397	0.1	1,222	4.6	3,630	2,971	0.2
90- 100	10,699	60.7	8,710	814	0.5	50	0.3	1,250	24,996	0.1	727	4.1	2,253	3,099	0.1
100- 125	14,238	59.9	14,568	1,023	0.6	90	0.4	2,485	27,607	0.1	751	3.2	2,585	3,442	0.1
125- 150	6,368	57.7	8,219	1,291	0.5	27	0.2	792	29,319	0.1	290	2.6	1,090	3,757	0.1
150- 200	6,404	57.4	10,787	1,684	0.6	30	0.3	1,280	42,651	0.1	185	1.7	725	3,919	0.0
200- 300	4,577	57.1	10,607	2,317	0.6	17	0.2	958	56,344	0.0	99	1.2	474	4,792	0.0
300- 500	2,404	58.5	8,594	3,575	0.6	12	0.3	429	35,737	0.0	37	0.9	144	3,891	0.0
500+	1,742	60.3	22,116	12,696	0.6	6	0.2	584	97,371	0.0	12	0.4	63	5,259	0.0
NEGATIVE	1,088	10.6	4,536	4,169	0.9	46	0.4	385	8,373	0.1	326	3.2	974	2,987	0.2
S 0- 10	5,326	1.8	2,598	488	0.2	949	0.3	4,143	4,366	0.3	19,307	6.4	32,515	1,684	2.1
U 10- 20	17,237	6.3	8,075	468	0.2	1,831	0.7	11,536	6,301	0.3	32,203	11.8	75,445	2,343	1.9
B 20- 30	31,580	15.7	16,305	516	0.3	1,607	0.8	12,073	7,513	0.2	22,343	11.1	58,857	2,634	1.2
T 30- 40	43,987	29.5	23,982	545	0.5	1,016	0.7	9,730	9,577	0.2	16,006	10.7	42,522	2,657	0.8
O 40- 60	92,338	45.4	53,149	576	0.5	980	0.5	13,171	13,439	0.1	19,227	9.5	50,978	2,651	0.5
T 60- 100	83,596	57.4	56,174	672	0.5	478	0.3	9,272	19,397	0.1	8,559	5.9	24,734	2,890	0.2
100+	35,733	58.6	74,891	2,096	0.6	182	0.3	6,527	35,861	0.0	1,374	2.3	5,081	3,698	0.0
TOTAL	310,885	23.1	\$239,711	\$771	0.5	7,089	0.5	\$66,836	\$9,428	0.1	119,345	8.9	\$291,105	\$2,439	0.0

TABLE D3: IRA DISTRIBUTION, PENSION AND TAXABLE SOCIAL SECURITY INCOME

1996 PERSONAL INCOME TAX REPORTS

FOR ALL FULL YEAR RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	I R A D I S T R I B U T I O N S					P E N S I O N I N C O M E					F E D E R A L L Y T A X A B L E S O C I A L S E C U R I T Y				
	# 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	228	5.0	1,673	7,339	0.4	697	15.2	6,271	8,997	1.4	8	0.2	60	7,529	0.0
NEG <10	217	3.8	1,040	4,794	5.6	679	12.0	3,863	5,690	20.6	16	0.3	49	3,081	0.3
0- 2	230	0.4	492	2,140	0.8	1,014	1.9	2,447	2,413	4.0	37	0.1	20	538	0.0
2- 4	580	0.9	1,332	2,296	0.7	2,243	3.5	5,873	2,619	3.0	63	0.1	120	1,905	0.1
4- 6	1,148	1.9	2,818	2,455	0.9	4,330	7.0	15,257	3,524	4.9	69	0.1	175	2,533	0.1
6- 8	2,058	3.3	5,846	2,841	1.4	7,813	12.7	34,580	4,426	8.0	96	0.2	325	3,390	0.1
8- 10	2,643	4.5	8,063	3,051	1.5	9,584	16.2	52,039	5,430	9.8	110	0.2	392	3,562	0.1
10- 12	3,288	5.6	11,530	3,507	1.8	11,311	19.2	73,288	6,479	11.3	144	0.2	538	3,736	0.1
12- 14	3,675	6.4	13,799	3,755	1.8	11,599	20.1	87,556	7,549	11.7	168	0.3	636	3,789	0.1
14- 16	3,449	6.3	13,614	3,947	1.7	11,337	20.0	94,512	8,337	11.5	255	0.5	911	3,573	0.1
16- 18	3,329	6.3	14,370	4,317	1.6	10,419	19.0	95,765	9,191	10.7	467	0.9	1,317	2,821	0.1
18- 20	3,060	6.3	14,097	4,607	1.5	9,472	19.4	95,735	10,107	10.3	994	2.0	1,806	1,817	0.2
20- 22	2,910	6.4	13,671	4,698	1.4	8,484	18.6	92,370	10,888	9.6	2,142	4.7	2,513	1,173	0.3
22- 24	2,657	6.3	13,488	5,076	1.4	7,584	17.9	87,910	11,592	9.0	2,998	7.1	4,139	1,381	0.4
24- 26	2,279	5.7	11,455	5,026	1.1	6,736	16.8	81,275	12,066	8.1	3,805	9.0	5,964	1,567	0.6
26- 28	2,049	5.5	11,115	5,424	1.1	6,285	16.8	77,956	12,404	7.7	4,386	11.7	8,509	1,940	0.8
28- 30	1,942	5.5	11,000	5,664	1.1	6,010	17.2	77,830	12,950	7.7	4,598	13.1	10,608	2,307	1.0
30- 32	1,842	5.5	10,526	5,714	1.0	5,650	17.0	76,164	13,480	7.4	4,632	13.9	13,081	2,824	1.3
32- 34	1,758	5.7	10,178	5,790	1.0	5,199	16.8	70,272	13,517	6.9	4,280	13.8	14,316	3,345	1.4
34- 36	1,670	5.7	9,902	5,929	1.0	4,809	16.5	67,328	14,000	6.6	3,775	13.0	15,045	3,985	1.5
36- 38	1,585	5.6	10,033	6,330	1.0	4,743	16.6	67,090	14,145	6.4	3,667	12.8	16,911	4,612	1.6
38- 40	1,507	5.6	9,544	6,333	0.9	4,655	17.2	67,181	14,432	6.4	3,593	13.3	18,475	5,142	1.8
40- 45	3,641	5.8	24,831	6,820	0.9	10,643	17.1	160,631	15,093	6.1	8,043	12.9	48,902	6,080	1.8
45- 50	3,116	5.8	20,583	6,605	0.8	8,979	16.8	134,810	15,014	5.3	6,239	11.7	48,387	7,756	1.9
50- 55	2,931	6.2	22,657	7,730	0.9	8,472	17.9	136,743	16,141	5.5	5,955	12.6	52,412	8,801	2.1
55- 60	2,678	6.6	21,412	7,996	0.9	7,573	18.8	128,098	16,915	5.5	5,444	13.5	53,493	9,826	2.3
60- 70	4,452	7.3	42,471	9,540	1.1	12,043	19.7	216,659	17,990	5.5	8,420	13.8	92,167	10,946	2.3
70- 80	2,860	7.1	30,505	10,666	1.0	7,951	19.7	156,133	19,637	5.2	5,284	13.1	61,536	11,646	2.0
80- 90	1,935	7.3	24,105	12,457	1.1	5,274	19.8	110,533	20,958	4.9	3,575	13.4	42,920	12,006	1.9
90- 100	1,349	7.7	20,139	14,929	1.2	3,623	20.6	78,224	21,591	4.7	2,485	14.1	31,112	12,520	1.9
100- 125	1,984	8.3	33,339	16,804	1.3	4,918	20.7	111,587	22,689	4.2	3,699	15.6	46,450	12,557	1.8
125- 150	889	8.1	19,442	21,870	1.3	2,141	19.4	50,128	23,413	3.3	1,698	15.4	22,267	13,114	1.5
150- 200	888	8.0	25,009	28,163	1.3	2,131	19.1	50,606	23,747	2.6	1,773	15.9	23,645	13,336	1.2
200- 300	603	7.5	21,320	35,356	1.1	1,307	16.3	34,617	26,486	1.8	1,251	15.6	17,538	14,019	0.9
300- 500	307	7.5	15,232	49,614	1.0	616	15.0	18,816	30,546	1.2	637	15.5	9,171	14,398	0.6
500+	203	7.0	11,558	56,934	0.3	521	18.0	18,499	35,506	0.5	459	15.9	7,191	15,667	0.2
NEGATIVE	445	4.3	2,714	6,098	0.6	1,376	13.4	10,134	7,365	2.1	24	0.2	110	4,564	0.0
S 0- 10	6,659	2.2	18,551	2,786	1.2	24,984	8.3	110,197	4,411	7.2	375	0.1	1,032	2,752	0.1
U 10- 20	16,801	6.1	67,410	4,012	1.7	54,138	19.8	446,856	8,254	11.0	2,028	0.7	5,209	2,568	0.1
B 20- 30	11,837	5.9	60,728	5,130	1.2	35,099	17.5	417,342	11,890	8.4	17,929	8.9	31,733	1,770	0.6
T 30- 40	8,362	5.6	50,183	6,001	1.0	25,056	16.8	348,035	13,890	6.7	19,947	13.4	77,829	3,902	1.5
O 40- 60	12,366	6.1	89,483	7,236	0.9	35,667	17.5	560,281	15,709	5.6	25,681	12.6	203,193	7,912	2.0
T 60- 100	10,596	7.3	117,220	11,063	1.1	28,891	19.8	561,549	19,437	5.2	19,764	13.6	227,735	11,523	2.1
100+	4,874	8.0	125,898	25,831	1.0	11,634	19.1	284,252	24,433	2.2	9,517	15.6	126,263	13,267	1.0
TOTAL	71,940	5.3	\$532,186	\$7,398	1.1	216,845	16.1	\$2,738,646	\$12,630	5.6	95,265	7.1	\$673,103	\$7,066	1.4

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

1996 PERSONAL INCOME TAX REPORTS  
 OREGON DEPARTMENT OF REVENUE

AG 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	713	31.2	9,070	12,721	1,574	68.8	99,549	63,246	2,287	50.0	-90,479	-39,562	19.5
NEG <10	742	24.5	4,429	5,969	2,289	75.5	14,402	6,292	3,031	53.5	-9,973	-3,290	53.3
0- 2	2,832	78.3	4,714	1,665	783	21.7	3,549	4,532	3,615	6.6	1,166	322	1.9
2- 4	3,928	82.8	11,078	2,820	818	17.2	3,959	4,840	4,746	7.3	7,119	1,500	3.7
4- 6	4,828	83.7	19,478	4,034	940	16.3	4,639	4,936	5,768	9.3	14,839	2,573	4.8
6- 8	5,396	82.5	28,267	5,238	1,148	17.5	5,291	4,609	6,544	10.6	22,976	3,511	5.3
8- 10	5,282	81.2	34,122	6,460	1,226	18.8	5,417	4,418	6,508	11.0	28,705	4,411	5.4
10- 12	5,220	79.2	38,296	7,336	1,372	20.8	5,876	4,282	6,592	11.2	32,421	4,918	5.0
12- 14	4,957	77.1	40,810	8,233	1,473	22.9	6,108	4,147	6,430	11.1	34,702	5,397	4.6
14- 16	4,772	76.4	42,787	8,966	1,470	23.6	6,196	4,215	6,242	11.4	36,591	5,862	4.4
16- 18	4,714	74.7	45,437	9,639	1,595	25.3	6,767	4,243	6,309	12.0	38,670	6,129	4.3
18- 20	4,537	74.1	45,058	9,931	1,583	25.9	7,108	4,490	6,120	12.5	37,949	6,201	4.1
20- 22	4,404	72.8	45,905	10,423	1,642	27.2	6,683	4,070	6,046	13.2	39,222	6,487	4.1
22- 24	4,231	71.1	46,053	10,885	1,720	28.9	6,578	3,825	5,951	14.0	39,475	6,633	4.1
24- 26	4,031	69.8	45,771	11,355	1,740	30.2	7,233	4,157	5,771	14.4	38,538	6,678	3.9
26- 28	3,938	69.0	46,058	11,696	1,771	31.0	7,280	4,111	5,709	15.2	38,778	6,792	3.8
28- 30	3,967	70.4	46,478	11,716	1,671	29.6	6,509	3,896	5,638	16.1	39,969	7,089	3.9
30- 32	3,913	70.4	46,851	11,973	1,643	29.6	6,235	3,795	5,556	16.7	40,616	7,310	3.9
32- 34	3,725	69.2	45,617	12,246	1,659	30.8	6,382	3,847	5,384	17.4	39,235	7,287	3.8
34- 36	3,804	70.0	48,229	12,678	1,628	30.0	6,045	3,713	5,432	18.6	42,184	7,766	4.1
36- 38	3,718	69.2	46,179	12,420	1,657	30.8	6,379	3,850	5,375	18.8	39,800	7,405	3.8
38- 40	3,504	68.8	45,653	13,029	1,590	31.2	6,059	3,811	5,094	18.8	39,594	7,773	3.8
40- 45	8,167	67.8	112,279	13,748	3,872	32.2	13,293	3,433	12,039	19.3	98,987	8,222	3.7
45- 50	7,265	68.5	109,371	15,055	3,337	31.5	11,159	3,344	10,602	19.9	98,212	9,264	3.9
50- 55	6,497	67.5	100,785	15,513	3,127	32.5	11,033	3,528	9,624	20.3	89,753	9,326	3.6
55- 60	5,515	67.9	94,107	17,064	2,605	32.1	9,456	3,630	8,120	20.1	84,651	10,425	3.7
60- 70	8,673	68.4	168,611	19,441	4,012	31.6	13,892	3,462	12,685	20.8	154,719	12,197	3.9
70- 80	5,657	67.5	134,049	23,696	2,720	32.5	10,155	3,734	8,377	20.7	123,894	14,790	4.1
80- 90	4,099	70.8	115,182	28,100	1,687	29.2	6,199	3,675	5,786	21.7	108,983	18,836	4.8
90- 100	2,967	72.8	98,457	33,184	1,110	27.2	4,514	4,067	4,077	23.1	93,943	23,042	5.6
100- 125	4,604	75.9	200,773	43,608	1,458	24.1	7,021	4,815	6,062	25.5	193,752	31,962	7.4
125- 150	2,420	77.7	136,855	56,552	694	22.3	4,804	6,922	3,114	28.2	132,051	42,406	8.8
150- 200	2,512	77.7	181,604	72,295	722	22.3	5,747	7,960	3,234	29.0	175,858	54,378	9.2
200- 300	1,876	78.5	183,972	98,066	515	21.5	4,742	9,207	2,391	29.8	179,230	74,960	9.3
300- 500	907	76.9	115,019	126,813	273	23.1	3,780	13,845	1,180	28.7	111,240	94,271	7.2
500+	510	72.0	95,050	186,373	198	28.0	4,963	25,067	708	24.5	90,087	127,241	2.4
NEGATIVE	1,455	27.4	13,499	9,278	3,863	72.6	113,951	29,498	5,318	51.9	-100,452	-18,889	20.8
S 0- 10	22,266	81.9	97,659	4,386	4,915	18.1	22,855	4,650	27,181	9.0	74,804	2,752	4.9
U 10- 20	24,200	76.4	212,388	8,776	7,493	29.6	32,055	4,278	31,693	11.6	180,334	5,690	4.5
B 20- 30	20,571	70.7	230,265	11,194	8,544	29.3	34,283	4,013	29,115	14.5	195,981	6,731	4.0
T 30- 40	18,664	69.5	232,529	12,459	8,177	30.5	31,100	3,803	26,841	18.0	201,429	7,505	3.9
O 40- 60	27,444	68.0	416,542	15,178	12,941	32.0	44,940	3,473	40,385	19.9	371,602	9,201	3.7
T 60- 100	21,396	69.2	516,299	24,131	9,529	30.8	34,760	3,648	30,925	21.2	481,539	15,571	4.4
100+	12,829	76.9	913,274	71,188	3,860	23.1	31,056	8,046	16,689	27.4	882,218	52,862	6.7
TOTAL	148,825	71.5	\$2,632,455	\$17,688	59,322	28.5	\$345,000	\$5,816	208,147	15.5	\$2,287,455	\$10,990	4.6

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	CAPITAL GAIN				CAPITAL LOSS				TOTAL CAPITAL GAIN				
	# 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	1,369	63.0	64,267	46,945	804	37.0	1,949	2,424	2,173	47.5	62,319	28,679	13.4
NEG <10	933	41.1	6,018	6,450	1,336	58.9	3,008	2,251	2,269	40.1	3,010	1,327	16.1
0- 2	6,014	83.0	4,738	788	1,236	17.0	1,990	1,610	7,250	13.3	2,748	379	4.4
2- 4	5,128	80.1	7,481	1,459	1,277	19.9	2,391	1,872	6,405	9.9	5,090	795	2.6
4- 6	4,523	75.8	9,419	2,082	1,446	24.2	2,690	1,860	5,969	9.6	6,729	1,127	2.2
6- 8	4,836	75.5	11,009	2,276	1,568	24.5	2,900	1,849	6,404	10.4	8,109	1,266	1.9
8- 10	4,805	74.0	11,277	2,347	1,684	26.0	2,969	1,763	6,489	11.0	8,308	1,280	1.6
10- 12	5,500	75.5	13,611	2,475	1,782	24.5	3,296	1,849	7,282	12.3	10,316	1,417	1.6
12- 14	5,712	76.9	14,632	2,562	1,719	23.1	3,133	1,822	7,431	12.9	11,499	1,547	1.5
14- 16	5,815	77.6	16,635	2,861	1,674	22.4	3,041	1,817	7,489	13.6	13,594	1,815	1.6
16- 18	5,748	77.6	19,274	3,353	1,660	22.4	3,056	1,841	7,408	14.1	16,218	2,189	1.8
18- 20	5,550	77.6	19,252	3,469	1,605	22.4	2,994	1,865	7,155	14.6	16,258	2,272	1.7
20- 22	5,223	78.9	20,006	3,830	1,398	21.1	2,601	1,861	6,621	14.5	17,405	2,629	1.8
22- 24	5,119	78.9	19,717	3,656	1,420	21.7	2,669	1,880	6,539	15.4	16,048	2,454	1.6
24- 26	4,740	78.9	17,963	3,790	1,271	21.1	2,361	1,857	6,011	15.0	15,602	2,596	1.6
26- 28	4,751	79.8	18,563	3,907	1,199	20.2	2,187	1,824	5,950	15.9	16,376	2,752	1.6
28- 30	4,683	79.8	19,181	4,096	1,188	20.2	2,223	1,871	5,871	16.8	16,958	2,888	1.7
30- 32	4,768	80.7	21,323	4,472	1,143	19.3	1,974	1,727	5,911	17.7	19,349	3,273	1.9
32- 34	4,626	80.4	20,125	4,350	1,127	19.6	2,061	1,829	5,753	18.5	18,064	3,140	1.8
34- 36	4,585	81.0	20,290	4,425	1,076	19.0	1,938	1,801	5,661	19.4	18,353	3,242	1.8
36- 38	4,537	80.9	19,834	4,372	1,070	19.1	1,957	1,829	5,607	19.6	17,877	3,188	1.7
38- 40	4,767	81.4	22,761	4,775	1,089	18.6	1,964	1,804	5,856	21.7	20,797	3,551	2.0
40- 45	11,366	81.9	58,265	5,126	2,515	18.1	4,544	1,807	13,881	22.3	53,721	3,870	2.0
45- 50	10,687	82.2	56,748	5,310	2,308	17.8	4,087	1,771	12,995	24.4	52,661	4,052	2.1
50- 55	10,473	82.5	59,623	5,693	2,218	17.5	3,918	1,766	12,691	26.8	55,705	4,389	2.2
55- 60	10,096	83.8	61,249	6,067	1,947	16.2	3,425	1,759	12,043	29.9	57,824	4,801	2.5
60- 70	17,431	83.9	121,807	6,988	3,352	16.1	5,902	1,761	20,783	34.0	115,905	5,577	2.9
70- 80	13,372	84.5	111,836	8,363	2,450	15.5	4,448	1,816	15,822	39.2	107,388	6,787	3.6
80- 90	10,175	85.1	97,221	9,555	1,786	14.9	3,246	1,818	11,961	44.9	93,975	7,857	4.2
90- 100	7,552	85.0	86,702	11,481	1,330	15.0	2,448	1,841	8,882	50.4	84,254	9,486	5.1
100- 125	11,835	85.5	182,341	15,407	2,012	14.5	3,830	1,904	13,847	58.3	178,511	12,892	6.8
125- 150	6,169	85.1	129,050	20,919	1,084	14.9	2,191	2,021	7,253	65.7	126,860	17,491	8.4
150- 200	6,807	84.5	197,329	28,989	1,246	15.5	2,599	2,086	8,053	72.1	194,730	24,181	10.2
200- 300	5,192	83.9	226,679	43,659	993	16.1	2,206	2,221	6,185	77.2	224,473	36,293	11.7
300- 500	2,857	82.3	232,289	81,305	615	17.7	1,423	2,314	3,472	84.4	230,867	66,494	15.0
500+	2,176	84.9	959,659	441,020	387	15.1	983	2,540	2,563	88.7	958,676	374,044	25.9
NEGATIVE	2,302	51.8	70,286	30,532	2,140	48.2	4,957	2,316	4,442	43.4	65,329	14,707	13.5
S 0- 10	25,306	77.8	43,924	1,736	7,211	22.2	12,940	1,794	32,517	10.8	30,984	953	2.0
U 10- 20	28,325	77.0	83,404	2,945	8,440	23.0	15,519	1,839	36,765	13.4	67,885	1,846	1.7
B 20- 30	24,516	79.1	94,430	3,852	6,476	20.9	12,041	1,859	30,992	15.5	82,388	2,658	1.7
T 30- 40	23,283	80.9	104,333	4,481	5,505	19.1	9,894	1,797	28,788	19.3	94,440	3,281	1.8
O 40- 60	42,622	82.6	235,885	5,534	8,988	17.4	15,974	1,777	51,610	25.4	219,911	4,261	2.2
T 60- 100	48,530	84.5	417,567	8,604	8,918	15.5	16,045	1,799	57,448	39.4	401,522	6,989	3.7
T 100+	35,036	84.7	1,927,347	55,010	6,337	15.3	13,231	2,088	41,373	67.8	1,914,115	46,265	14.5
TOTAL	229,920	81.0	\$2,977,176	\$12,949	54,015	19.0	\$100,600	\$1,862	283,935	21.1	\$2,876,575	\$10,131	5.8

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG 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	562	47.7	5,717	10,173	617	52.3	16,740	27,131	1,179	25.8	-11,022	-9,349	2.4
NEG <10	292	46.1	1,014	3,474	342	53.9	2,361	6,902	634	11.2	-1,346	-2,123	7.2
0- 2	133	45.7	350	2,634	158	54.3	780	4,940	291	0.5	-430	-1,478	0.7
2- 4	185	47.1	556	3,005	208	52.9	716	3,443	393	0.6	-160	-408	0.1
4- 6	204	48.7	724	3,548	215	51.3	953	4,434	419	0.7	-229	-548	0.1
6- 8	296	53.0	767	2,590	263	47.0	690	2,625	559	0.9	76	136	0.0
8- 10	298	52.1	673	2,260	274	47.9	1,050	3,834	572	1.0	-377	-659	0.1
10- 12	360	55.2	1,132	3,146	292	44.8	884	3,028	652	1.1	248	381	0.0
12- 14	372	56.5	1,088	2,924	286	43.5	1,190	4,160	658	1.1	-102	-155	0.0
14- 16	409	56.8	1,371	3,351	311	43.2	1,023	3,289	720	1.3	348	483	0.0
16- 18	392	55.3	1,233	3,144	317	44.7	1,105	3,487	709	1.3	127	180	0.0
18- 20	381	55.0	1,450	3,805	312	45.0	1,172	3,755	693	1.4	278	401	0.0
20- 22	402	56.0	1,485	3,695	316	44.0	989	3,130	718	1.6	496	691	0.1
22- 24	352	54.1	1,247	3,543	299	45.9	705	2,358	651	1.0	542	833	0.1
24- 26	329	53.6	1,435	4,361	285	46.4	956	3,353	614	1.0	479	780	0.0
26- 28	362	56.1	1,719	4,748	283	43.9	771	2,725	645	1.1	948	1,469	0.1
28- 30	357	57.6	1,197	3,353	263	42.4	921	3,501	620	1.8	276	445	0.0
30- 32	380	61.7	1,326	3,489	236	38.3	713	3,021	616	1.8	613	995	0.1
32- 34	334	57.3	1,720	5,150	249	42.7	841	3,378	583	1.9	879	1,508	0.1
34- 36	344	53.8	1,276	3,709	295	46.2	895	3,034	639	2.2	381	596	0.0
36- 38	363	59.1	1,275	3,514	251	40.9	978	3,895	614	2.2	298	485	0.0
38- 40	344	58.2	1,610	4,681	247	41.8	700	2,834	591	2.2	910	1,540	0.1
40- 45	865	59.2	3,684	4,259	597	40.8	1,571	2,632	1,462	2.3	2,113	1,445	0.1
45- 50	760	59.3	3,166	4,166	521	40.7	1,761	3,380	1,281	2.4	1,405	1,097	0.1
50- 55	780	61.2	3,511	4,501	494	38.8	1,612	3,263	1,274	2.7	1,899	1,491	0.1
55- 60	676	60.0	3,062	4,529	451	40.0	1,276	2,829	1,127	2.8	1,786	1,585	0.1
60- 70	1,175	57.2	6,339	5,395	879	42.8	2,570	2,924	2,054	3.4	3,769	1,835	0.1
70- 80	848	56.5	5,141	6,062	653	43.5	1,869	2,863	1,501	3.7	3,271	2,180	0.1
80- 90	663	58.2	4,538	6,845	476	41.8	1,534	3,222	1,139	4.3	3,004	2,638	0.1
90- 100	519	61.0	3,607	6,950	332	39.0	1,062	3,199	851	4.8	2,545	2,991	0.2
100- 125	906	58.5	7,468	8,243	642	41.5	2,252	3,507	1,548	6.5	5,216	3,370	0.2
125- 150	526	55.6	5,421	10,305	420	44.4	1,865	4,441	946	8.6	3,556	3,758	0.2
150- 200	673	54.9	7,275	10,810	552	45.1	2,333	4,227	1,225	11.0	4,942	4,034	0.3
200- 300	525	52.4	7,214	13,741	476	47.6	3,953	8,305	1,001	12.5	3,261	3,258	0.2
300- 500	328	46.7	6,883	21,290	374	53.3	2,502	6,689	702	17.1	4,481	6,384	0.3
500+	285	40.9	8,809	30,908	411	59.1	7,002	17,038	696	24.1	1,806	2,595	0.0
NEGATIVE	854	47.1	6,732	7,883	959	52.9	19,100	19,917	1,813	17.7	-12,368	-6,822	2.6
S 0- 10	1,116	50.0	3,070	2,751	1,118	50.0	4,191	3,748	2,234	0.7	-1,121	-502	0.1
U 10- 20	1,914	55.8	6,273	3,277	1,518	44.2	5,374	3,540	3,432	1.3	899	262	0.0
B 20- 30	1,802	55.5	7,083	3,931	1,446	44.5	4,342	3,003	3,248	1.6	2,741	844	0.1
T 30- 40	1,765	58.0	7,207	4,084	1,278	42.0	4,126	3,229	3,043	2.0	3,081	1,012	0.1
O 40- 60	3,081	59.9	13,424	4,357	2,063	40.1	6,220	3,015	5,144	2.5	7,203	1,400	0.1
T 60- 100	3,205	57.8	19,625	6,123	2,340	42.2	7,035	3,006	5,545	3.8	12,590	2,271	0.1
100+	3,243	53.0	43,169	13,312	2,875	47.0	19,907	6,924	6,118	10.0	23,262	3,802	0.2
TOTAL	16,980	55.5	\$106,583	\$6,277	13,597	44.5	\$70,295	\$5,170	30,577	2.3	\$36,288	\$1,187	0.1

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	POSITIVE MISCELLANEOUS INCOME				NEGATIVE MISCELLANEOUS INCOME				TOTAL MISCELLANEOUS 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	787	32.0	15,917	20,225	1,669	68.0	157,670	94,470	2,456	53.7	-141,753	-57,717	30.5
NEG <10	602	28.9	3,514	5,838	1,480	71.1	16,490	11,142	2,082	36.8	-12,975	-6,232	69.3
0- 2	901	57.6	1,534	1,703	662	42.4	4,447	6,717	1,563	2.9	-2,913	-1,863	4.7
2- 4	1,408	63.7	3,617	2,569	803	36.3	4,561	5,680	2,211	3.4	-944	-427	0.5
4- 6	1,958	66.5	5,671	2,896	987	33.5	5,501	5,573	2,945	4.7	170	58	0.1
6- 8	2,439	69.9	7,952	3,260	1,048	30.1	5,712	5,451	3,487	5.7	2,240	642	0.5
8- 10	2,658	70.3	9,337	3,513	1,121	29.7	5,306	4,734	3,779	6.4	4,031	1,067	0.8
10- 12	2,961	69.6	11,821	3,992	1,295	30.4	6,993	5,400	4,256	7.2	4,827	1,134	0.7
12- 14	2,987	68.7	12,328	4,127	1,364	31.3	7,229	4,567	4,351	7.5	6,099	1,402	0.8
14- 16	3,009	68.4	14,018	4,659	1,390	31.6	7,295	5,248	4,399	8.0	6,723	1,528	0.8
16- 18	3,005	67.0	14,608	4,861	1,482	33.0	8,632	5,825	4,487	8.5	5,976	1,332	0.7
18- 20	2,863	65.5	15,363	5,366	1,505	34.5	7,429	4,936	4,368	8.9	7,934	1,816	0.9
20- 22	2,775	66.1	14,788	5,329	1,422	33.9	8,696	6,116	4,197	9.2	6,092	1,452	0.6
22- 24	2,726	64.2	15,743	5,775	1,521	35.8	7,307	4,804	4,247	10.0	8,436	1,986	0.9
24- 26	2,530	64.0	15,022	5,937	1,421	36.0	6,587	4,635	3,951	9.9	8,435	2,135	0.8
26- 28	2,482	63.1	14,992	6,040	1,454	36.0	6,666	4,584	3,936	10.5	8,326	2,115	0.8
28- 30	2,484	63.1	16,132	6,494	1,450	36.9	6,965	4,804	3,934	11.2	9,167	2,330	0.9
30- 32	2,483	62.7	16,466	6,632	1,476	37.3	8,106	5,492	3,959	11.9	8,360	2,112	0.8
32- 34	2,509	63.2	17,730	7,067	1,464	36.8	6,706	5,581	3,973	12.8	11,024	2,775	1.1
34- 36	2,476	63.3	17,604	7,110	1,433	36.7	7,653	5,341	3,909	13.4	9,951	2,546	1.0
36- 38	2,387	62.6	17,684	7,408	1,429	37.4	7,408	5,184	3,816	13.4	10,276	2,693	1.0
38- 40	2,491	63.4	19,719	7,916	1,440	36.6	6,666	4,629	3,931	14.5	13,053	3,320	1.2
40- 45	5,920	62.1	46,821	7,909	3,614	37.9	18,402	5,092	9,534	15.3	28,419	2,981	1.1
45- 50	5,567	63.2	48,147	8,649	3,236	36.8	14,474	4,473	8,803	16.5	33,673	3,825	1.3
50- 55	5,513	63.3	51,116	9,272	3,197	36.7	15,239	4,767	8,710	18.4	35,876	4,119	1.4
55- 60	5,144	63.8	52,414	10,189	2,922	36.2	14,227	4,869	8,066	20.0	38,186	4,734	1.6
60- 70	8,979	64.7	105,704	11,772	4,891	35.3	25,404	5,194	13,870	22.7	80,300	5,790	2.0
70- 80	6,951	64.9	99,194	14,270	3,763	35.1	20,302	5,395	10,714	26.5	78,892	7,363	2.6
80- 90	5,430	66.2	91,182	16,792	2,769	33.8	16,355	5,907	8,199	30.8	74,826	9,126	3.3
90- 100	4,113	67.7	86,905	21,129	1,958	32.3	12,394	6,330	6,071	34.5	74,511	12,273	4.5
100- 125	6,901	68.7	193,238	28,001	3,141	31.3	22,941	7,304	10,042	42.3	170,297	16,958	6.5
125- 150	4,021	71.8	155,931	38,779	1,580	28.2	12,135	7,680	5,601	50.7	143,796	25,673	9.6
150- 200	4,828	81.1	256,448	53,117	1,122	18.9	21,473	19,138	5,950	53.3	234,975	39,492	12.3
200- 300	3,998	82.7	303,234	75,846	834	17.3	16,743	20,075	4,832	60.3	286,491	59,290	14.9
300- 500	2,421	83.4	317,124	130,989	483	16.6	26,179	54,201	2,904	70.6	290,945	100,188	18.9
500+	2,008	84.6	1,165,026	580,192	365	15.4	117,432	321,730	2,373	82.1	1,047,595	441,464	28.4
NEGATIVE	1,389	30.6	19,432	13,990	3,149	69.4	174,160	55,306	4,538	44.3	-154,728	-34,096	32.0
S 0- 10	9,364	67.0	28,111	3,002	4,621	33.0	25,527	5,524	13,985	4.6	2,584	185	0.2
U 10- 20	14,825	67.8	68,138	4,596	7,036	32.2	36,579	5,199	21,861	8.0	31,559	1,444	0.8
B 20- 30	12,997	64.1	76,677	5,900	7,268	35.9	36,221	4,984	20,265	10.1	40,456	1,996	0.8
T 30- 40	12,346	63.0	89,204	7,225	7,242	37.0	36,540	5,046	19,588	13.1	52,664	2,689	1.0
O 40- 60	22,144	63.1	198,497	8,964	12,969	36.9	62,343	4,807	35,113	17.3	136,154	3,878	1.4
T 60- 100	25,473	65.6	382,985	15,035	13,381	34.4	74,456	5,564	38,854	26.7	308,529	7,941	2.8
100+	24,177	76.3	2,391,001	98,896	7,525	23.7	216,901	28,824	31,702	52.0	2,174,100	68,579	16.5
TOTAL	122,715	66.0	\$3,254,045	\$26,517	63,191	34.0	\$662,727	\$10,488	185,906	13.8	\$2,591,318	\$13,939	5.3



TABLE D8: FARM INCOME

FOR ALL FULL YEAR RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AG 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	164	12.7	2,774	16,916	1,132	87.3	49,198	43,461	1,296	28.3	-46,424	-35,821	10.0
NEG <10	91	10.6	570	6,264	770	89.4	10,650	13,831	861	15.2	-10,080	-11,707	53.8
0- 2	143	32.2	159	1,112	301	67.8	2,708	8,997	444	0.8	-2,549	-5,741	4.1
2- 4	213	35.0	472	2,217	395	65.0	3,892	9,852	608	0.9	-3,419	-5,624	1.8
4- 6	240	34.2	758	3,158	461	65.8	3,751	8,137	701	1.1	-2,993	-4,270	1.0
6- 8	278	33.2	1,086	3,905	560	66.8	5,603	10,006	838	1.4	-4,518	-5,391	1.0
8- 10	246	30.6	901	3,663	558	69.4	5,145	9,220	804	1.4	-4,244	-5,278	0.8
10- 12	272	29.3	1,177	4,327	656	70.7	5,011	7,638	928	1.6	-3,834	-4,131	0.6
12- 14	273	28.6	1,218	4,462	683	71.4	5,116	7,491	956	1.7	-3,898	-4,078	0.5
14- 16	291	28.8	1,490	5,119	718	71.2	5,719	7,965	1,009	1.8	-4,229	-4,191	0.5
16- 18	264	26.1	1,685	6,382	748	73.9	5,713	7,638	1,012	1.9	-4,028	-3,980	0.5
18- 20	283	28.5	2,080	7,350	709	71.5	6,111	8,620	992	2.0	-4,031	-4,064	0.4
20- 22	271	27.8	1,650	6,087	703	72.2	5,852	8,324	974	2.1	-4,202	-4,314	0.4
22- 24	235	25.8	1,764	7,505	696	74.8	5,210	7,486	931	2.2	-3,446	-3,702	0.4
24- 26	226	25.6	1,660	7,346	656	74.4	5,455	8,315	882	2.2	-3,795	-4,302	0.4
26- 28	219	24.8	1,519	6,935	664	75.2	5,449	8,206	883	2.4	-3,930	-4,451	0.4
28- 30	214	24.3	1,834	8,571	665	75.7	5,104	7,676	879	2.5	-3,270	-3,720	0.3
30- 32	211	23.5	1,709	8,100	685	76.5	5,566	8,125	896	2.7	-3,857	-4,304	0.4
32- 34	214	22.5	1,806	8,441	737	77.5	5,591	7,586	951	3.1	-3,784	-3,979	0.4
34- 36	217	24.1	2,053	9,459	684	75.9	5,197	7,597	901	3.1	-3,144	-3,489	0.3
36- 38	187	19.5	1,446	7,730	771	80.5	5,811	7,537	958	3.4	-4,365	-4,556	0.4
38- 40	209	23.7	1,976	9,454	674	76.3	5,511	8,177	883	3.3	-3,535	-4,004	0.3
40- 45	439	21.2	4,216	9,603	1,633	78.8	11,439	7,005	2,072	3.3	-7,223	-3,486	0.3
45- 50	474	24.1	4,715	9,946	1,493	75.9	11,433	7,657	1,967	3.7	-6,718	-3,415	0.3
50- 55	428	23.3	5,021	11,731	1,409	76.7	9,755	6,923	1,837	3.9	-4,734	-2,577	0.2
55- 60	411	24.4	5,218	12,695	1,270	75.6	9,567	7,533	1,681	4.2	-4,349	-2,587	0.2
60- 70	617	23.4	8,490	13,760	2,015	76.6	15,326	7,606	2,632	4.3	-6,836	-2,597	0.2
70- 80	397	22.1	6,659	16,773	1,399	77.9	10,327	7,382	1,796	4.4	-3,668	-2,042	0.1
80- 90	307	23.9	6,033	19,653	977	76.1	8,196	8,389	1,284	4.8	-2,163	-1,685	0.1
90- 100	251	27.3	5,792	23,076	670	72.7	6,685	9,978	921	5.2	-893	-970	0.1
100- 125	316	23.5	9,475	29,985	1,027	76.5	11,492	11,190	1,343	5.7	-2,016	-1,501	0.1
125- 150	192	28.3	9,318	48,532	487	71.7	6,080	12,484	679	6.2	3,239	4,770	0.2
150- 200	210	26.4	8,816	41,979	584	73.6	9,631	16,491	794	7.1	-815	-1,027	0.0
200- 300	159	25.6	9,864	62,040	461	74.4	8,380	18,177	620	7.7	1,485	2,395	0.1
300- 500	88	22.7	4,838	54,973	299	77.3	7,583	25,362	387	9.4	-2,746	-7,095	0.2
500+	58	22.5	6,033	104,011	200	77.5	9,706	48,530	258	8.9	-3,673	-14,238	0.1
NEGATIVE	255	11.8	3,344	13,115	1,902	88.2	59,848	31,466	2,157	21.1	-56,504	-26,196	11.7
S 0- 10	1,120	33.0	3,376	3,014	2,275	67.0	21,099	9,274	3,395	1.1	-17,723	-5,220	1.2
U 10- 20	1,383	28.2	7,650	5,531	3,514	71.8	27,670	7,874	4,897	1.8	-20,021	-4,088	0.5
B 20- 30	1,165	25.6	8,426	7,233	3,384	74.4	27,070	7,999	4,549	2.3	-18,643	-4,098	0.4
T 30- 40	1,038	22.6	8,989	8,660	3,551	77.4	27,675	7,794	4,589	3.1	-18,686	-4,072	0.4
O 40- 60	1,752	23.2	19,169	10,941	5,805	76.8	42,194	7,269	7,557	3.7	-23,025	-3,047	0.2
T 60- 100	1,572	23.7	26,974	17,159	5,061	76.3	40,535	8,009	6,633	4.6	-13,561	-2,044	0.1
100+	1,023	25.1	48,344	47,257	3,058	74.9	52,871	17,289	4,081	6.7	-4,527	-1,109	0.0
TOTAL	9,308	24.6	\$126,272	\$13,566	28,550	75.4	\$298,961	\$10,471	37,858	2.8	\$-172,689	\$-4,561	0.4

TABLE D9: OTHER INCOME

1996 PERSONAL INCOME TAX REPORTS

FOR ALL FULL YEAR RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	POSITIVE OTHER INCOME				NEGATIVE OTHER INCOME				TOTAL OTHER 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	6.2	1,828	9,469	2,931	93.8	317,643	108,373	3,124	68.3	-315,815	-101,093	68.0
NEG <10	261	14.7	528	2,023	1,510	85.3	14,852	9,836	1,771	31.3	-14,324	-8,088	76.5
0- 2	623	54.0	492	789	531	46.0	6,235	11,743	1,154	2.1	-5,744	-4,977	9.3
2- 4	885	66.0	1,228	1,388	456	34.0	3,762	8,249	1,341	2.1	-2,533	-1,889	1.3
4- 6	1,176	72.7	1,861	1,582	441	27.3	4,091	9,276	1,617	2.6	-2,230	-1,379	0.7
6- 8	1,323	76.4	2,349	1,776	408	23.6	2,901	7,111	1,731	2.8	-552	-319	0.1
8- 10	1,450	80.4	2,452	1,691	353	19.6	2,793	7,911	1,803	3.1	-340	-189	0.1
10- 12	1,546	83.8	2,763	1,787	299	16.2	2,222	7,433	1,845	3.1	541	293	0.1
12- 14	1,691	85.1	3,192	1,888	296	14.9	2,437	8,235	1,987	3.4	755	380	0.1
14- 16	1,647	85.9	3,148	1,911	271	14.1	2,220	8,193	1,918	3.5	927	483	0.1
16- 18	1,715	87.8	3,343	1,949	239	12.2	2,969	12,424	1,954	3.7	374	191	0.0
18- 20	1,672	87.5	3,207	1,918	239	12.5	2,004	8,386	1,911	3.9	1,203	629	0.1
20- 22	1,592	87.8	3,264	2,050	222	12.2	1,847	8,321	1,814	4.0	1,416	781	0.1
22- 24	1,608	89.5	3,260	2,027	188	10.5	1,609	8,556	1,796	4.2	1,651	919	0.2
24- 26	1,566	90.3	3,368	2,151	168	9.7	1,178	7,014	1,734	4.3	2,190	1,263	0.2
26- 28	1,491	89.1	3,895	1,942	182	10.9	1,775	9,754	1,673	4.5	1,120	669	0.1
28- 30	1,610	90.7	3,342	2,076	165	9.3	1,375	8,334	1,775	5.1	1,967	1,108	0.2
30- 32	1,671	91.2	3,528	2,111	162	8.8	1,375	8,487	1,833	5.5	2,153	1,174	0.2
32- 34	1,509	92.6	3,978	2,194	122	7.5	996	8,160	1,631	5.3	1,983	1,216	0.2
34- 36	1,425	91.2	3,119	2,189	138	8.8	1,349	9,772	1,563	5.4	1,771	1,133	0.2
36- 38	1,589	92.0	3,261	2,052	138	8.0	751	5,441	1,727	6.1	2,510	1,453	0.2
38- 40	1,504	91.9	3,146	2,032	132	8.1	1,545	11,707	1,636	6.1	1,601	979	0.2
40- 45	3,871	92.5	8,348	2,156	314	7.5	2,490	7,929	4,185	6.7	5,858	1,400	0.2
45- 50	3,459	93.7	7,667	2,216	232	6.3	1,831	7,893	3,691	6.9	5,836	1,581	0.2
50- 55	3,457	93.4	8,211	2,375	244	6.6	2,432	9,967	3,701	7.8	5,779	1,561	0.2
55- 60	3,234	94.3	8,045	2,488	195	5.7	1,869	9,585	3,429	8.5	6,176	1,801	0.3
60- 70	5,307	93.4	14,299	2,694	372	6.6	2,928	7,872	5,679	9.3	11,371	2,002	0.3
70- 80	3,921	94.7	11,928	3,042	219	5.3	1,960	8,949	4,140	10.2	9,968	2,408	0.3
80- 90	2,856	95.0	10,384	3,636	149	5.0	1,686	11,315	3,005	11.3	8,698	2,894	0.4
90- 100	2,162	95.0	9,402	4,349	114	5.0	1,464	12,846	2,276	12.9	7,937	3,487	0.5
100- 125	3,339	94.1	18,580	5,565	208	5.9	2,022	9,720	3,547	14.9	16,558	4,668	0.6
125- 150	1,883	94.5	13,155	6,986	110	5.5	1,940	17,633	1,993	18.1	11,216	5,628	0.7
150- 200	2,166	93.9	19,751	9,119	141	6.1	2,079	14,748	2,307	20.7	17,672	7,660	0.9
200- 300	1,803	93.2	25,573	14,183	132	6.8	2,867	21,719	1,935	24.1	22,706	11,734	1.2
300- 500	1,109	92.3	21,493	19,381	93	7.7	5,299	56,982	1,202	29.2	16,194	13,472	1.0
500+	942	90.2	54,242	57,582	102	9.8	9,090	89,120	1,044	36.1	45,152	43,249	1.2
NEGATIVE	454	9.3	2,356	5,189	4,441	90.7	332,495	74,869	4,895	47.8	-330,139	-67,444	68.3
S 0- 10	5,457	71.4	8,383	1,536	2,189	28.6	19,782	9,037	7,646	2.5	-11,399	-1,491	0.7
U 10- 20	8,271	86.0	15,653	1,892	1,344	14.0	11,854	8,820	9,615	3.5	3,799	395	0.1
B 20- 30	7,867	89.5	16,129	2,050	925	10.5	7,785	8,416	8,792	4.4	8,344	949	0.2
T 30- 40	7,698	91.8	16,032	2,083	692	8.2	6,015	8,692	8,390	5.6	10,017	1,194	0.2
O 40- 60	14,021	93.4	32,271	2,302	985	6.6	8,622	8,753	15,006	7.4	23,649	1,576	0.2
T 60- 100	14,246	94.3	46,012	3,230	854	5.7	8,039	9,413	15,100	10.4	37,974	2,515	0.3
100+	11,242	93.5	152,795	13,591	786	6.5	23,297	29,640	12,028	19.7	129,497	10,766	1.0
TOTAL	69,256	85.0	\$289,630	\$4,182	12,216	15.0	\$417,888	\$34,208	81,472	6.1	\$-128,258	\$-1,574	0.3

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG 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	40	100.0	2,810	70,250	40	0.9	-2,810	-70,250	0.6
NEG <10	0	0.0	0	0	126	100.0	371	2,944	126	2.2	-371	-2,944	2.0
0- 2	1,172	100.0	1,244	1,061	0	0.0	0	0	1,172	2.1	1,244	1,061	2.0
2- 4	1,145	100.0	3,397	2,967	0	0.0	0	0	1,145	1.8	3,397	2,967	1.8
4- 6	1,447	100.0	7,244	5,006	0	0.0	0	0	1,447	2.3	7,244	5,006	2.3
6- 8	1,646	100.0	11,392	6,921	0	0.0	0	0	1,646	2.7	11,392	6,921	2.6
8- 10	1,654	100.0	14,774	8,932	0	0.0	0	0	1,654	2.8	14,774	8,932	2.8
10- 12	1,691	100.0	18,397	10,880	0	0.0	0	0	1,691	2.9	18,397	10,880	2.8
12- 14	1,675	100.0	21,597	12,894	0	0.0	0	0	1,675	2.9	21,597	12,894	2.8
14- 16	1,487	100.0	22,167	14,907	0	0.0	0	0	1,487	2.7	22,167	14,907	2.7
16- 18	1,533	100.0	25,765	16,807	0	0.0	0	0	1,533	2.9	25,765	16,807	2.9
18- 20	1,427	100.0	26,871	18,830	0	0.0	0	0	1,427	2.9	26,871	18,830	2.9
20- 22	1,407	100.0	29,408	20,901	0	0.0	0	0	1,407	3.1	29,408	20,901	3.1
22- 24	1,336	100.0	30,487	22,819	0	0.0	0	0	1,336	3.2	30,487	22,819	3.1
24- 26	1,315	100.0	32,591	24,784	0	0.0	0	0	1,315	3.3	32,591	24,784	3.3
26- 28	1,198	100.0	31,997	26,708	0	0.0	0	0	1,198	3.2	31,997	26,708	3.2
28- 30	1,202	100.0	34,558	28,750	0	0.0	0	0	1,202	3.4	34,558	28,750	3.4
30- 32	1,149	100.0	35,250	30,679	0	0.0	0	0	1,149	3.4	35,250	30,679	3.4
32- 34	997	100.0	32,598	32,696	0	0.0	0	0	997	3.2	32,598	32,696	3.2
34- 36	973	100.0	33,586	34,518	0	0.0	0	0	973	3.3	33,586	34,518	3.3
36- 38	975	100.0	35,765	36,682	0	0.0	0	0	975	3.4	35,765	36,682	3.4
38- 40	852	100.0	32,843	38,549	0	0.0	0	0	852	3.2	32,843	38,549	3.1
40- 45	1,935	100.0	81,072	41,898	0	0.0	0	0	1,935	3.1	81,072	41,898	3.1
45- 50	1,688	100.0	79,053	46,832	0	0.0	0	0	1,688	3.2	79,053	46,832	3.1
50- 55	1,565	100.0	80,650	51,534	0	0.0	0	0	1,565	3.3	80,650	51,534	3.3
55- 60	1,291	100.0	73,206	56,705	0	0.0	0	0	1,291	3.2	73,206	56,705	3.2
60- 70	1,840	100.0	116,928	63,548	0	0.0	0	0	1,840	3.0	116,928	63,548	3.0
70- 80	951	100.0	69,770	73,365	0	0.0	0	0	951	2.4	69,770	73,365	2.3
80- 90	533	100.0	44,237	82,996	0	0.0	0	0	533	2.0	44,237	82,996	2.0
90- 100	284	100.0	26,430	93,065	0	0.0	0	0	284	1.6	26,430	93,065	1.6
100- 125	344	100.0	37,010	107,588	0	0.0	0	0	344	1.4	37,010	107,588	1.4
125- 150	112	100.0	15,066	134,517	0	0.0	0	0	112	1.0	15,066	134,517	1.0
150- 200	95	100.0	16,228	170,824	0	0.0	0	0	95	0.9	16,228	170,824	0.8
200- 300	51	100.0	11,782	231,012	0	0.0	0	0	51	0.6	11,782	231,012	0.6
300- 500	20	100.0	7,232	361,614	0	0.0	0	0	20	0.5	7,232	361,614	0.5
500+	15	100.0	18,118	1,207,834	0	0.0	0	0	15	0.5	18,118	1,207,834	0.5
NEGATIVE	0	0.0	0	0	166	100.0	3,181	19,162	166	1.6	-3,181	-19,162	0.7
S 0- 10	7,064	100.0	38,051	5,387	0	0.0	0	0	7,064	2.3	38,051	5,387	2.5
U 10- 20	7,813	100.0	114,797	14,693	0	0.0	0	0	7,813	2.9	114,797	14,693	2.8
B 20- 30	6,458	100.0	159,040	24,627	0	0.0	0	0	6,458	3.2	159,040	24,627	3.2
T 30- 40	4,946	100.0	170,043	34,380	0	0.0	0	0	4,946	3.3	170,043	34,380	3.3
O 40- 60	6,479	100.0	313,981	48,461	0	0.0	0	0	6,479	3.2	313,981	48,461	3.1
T 60- 100	3,608	100.0	257,366	71,332	0	0.0	0	0	3,608	2.5	257,366	71,332	2.4
100+	637	100.0	105,436	165,519	0	0.0	0	0	637	1.0	105,436	165,519	0.8
TOTAL	37,005	99.6	\$1,158,713	\$31,312	166	0.4	\$3,181	\$19,162	37,171	2.8	\$1,155,532	\$31,087	2.3

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	# OF RETURNS	TOTAL ADJUSTMENTS	INDIVIDUAL RETIREMENT ACCTS SELF	INDIVIDUAL RETIREMENT ACCTS SPOUSE	MOVING EXPENSES	SELF EMPLOYMENT TAX	SELF EMP HEALTH INS EXPENSES	KEOGH RETIREMENT ACCOUNTS	FORFEITED INTEREST PENALTY	ALIQUOT PAID
NEG >10	4,577	2,330	159	103	54	736	329	89	9	849
NEG <10	5,664	1,368	150	68	53	356	223	51	10	458
0- 2	54,714	1,380	552	31	22	331	214	8	19	202
2- 4	64,830	2,573	723	45	29	833	361	26	26	530
4- 6	62,016	3,575	973	65	54	1,501	514	29	34	406
6- 8	61,556	4,908	1,396	81	74	2,152	637	84	58	426
8- 10	59,082	5,976	1,580	245	74	2,586	721	95	58	616
10- 12	59,042	7,028	1,907	260	151	3,003	822	159	68	658
12- 14	57,822	7,986	2,232	448	132	3,242	904	220	74	733
14- 16	54,985	8,608	2,417	492	158	3,431	935	267	62	847
16- 18	52,639	9,569	2,750	709	161	3,686	1,017	334	39	874
18- 20	48,931	10,129	2,961	856	212	3,694	1,014	409	79	904
20- 22	45,709	10,444	3,217	912	202	3,709	1,037	423	75	869
22- 24	42,362	10,996	3,357	977	166	3,793	1,040	492	113	1,059
24- 26	40,055	10,851	3,230	1,110	148	3,737	988	555	42	1,042
26- 28	37,458	10,831	3,125	1,083	182	3,734	930	616	63	1,098
28- 30	34,989	11,352	3,228	1,312	172	3,860	947	696	30	1,108
30- 32	33,331	11,381	3,126	1,376	173	3,800	946	723	47	1,190
32- 34	31,030	10,646	2,783	1,380	184	3,712	871	695	23	999
34- 36	29,145	11,422	2,819	1,526	179	3,909	931	944	34	1,079
36- 38	28,543	10,937	2,506	1,404	188	3,703	832	908	56	1,340
38- 40	27,039	10,717	2,391	1,433	181	3,674	772	791	45	1,430
40- 45	62,319	25,844	5,234	2,972	437	9,056	1,853	2,797	99	3,396
45- 50	53,359	23,403	3,941	2,272	375	8,749	1,751	2,965	123	3,227
50- 55	47,315	21,162	2,878	1,705	458	8,181	1,538	3,024	111	3,266
55- 60	40,304	20,020	2,438	1,553	336	7,693	1,403	3,540	118	2,939
60- 70	61,061	34,772	3,831	2,671	579	13,394	2,435	7,141	94	4,626
70- 80	40,402	28,388	2,815	2,008	579	10,208	1,802	6,996	153	3,828
80- 90	26,659	24,572	2,063	1,515	421	8,578	1,402	7,251	42	3,299
90- 100	17,618	21,706	1,579	1,143	223	6,948	1,260	6,810	83	3,661
100- 125	23,767	42,050	2,602	1,930	435	13,122	2,388	16,026	101	5,446
125- 150	11,038	31,097	1,552	1,189	192	8,368	1,605	13,862	228	4,102
150- 200	11,162	42,341	1,590	1,220	212	10,285	1,987	21,150	312	5,584
200- 300	8,016	37,524	1,267	1,000	159	8,951	1,637	19,448	18	5,045
300- 500	4,112	22,851	567	459	32	4,961	1,044	10,742	145	4,901
500+	2,890	14,784	351	255	7	3,419	846	4,318	9	5,579
NEGATIVE	10,241	3,698	309	171	107	1,093	553	140	18	1,307
S 0- 10	302,198	18,413	5,224	467	253	7,404	2,448	2,423	196	2,180
U 10- 20	273,419	43,320	12,267	2,766	814	17,057	4,690	1,387	322	4,016
B 20- 30	200,565	54,474	16,156	5,394	871	18,833	4,940	2,781	323	5,174
T 30- 40	149,088	55,103	13,624	7,120	905	18,798	4,352	4,060	205	6,039
O 40- 60	203,297	90,428	14,491	8,501	1,606	33,680	6,546	12,326	450	12,828
T 60- 100	145,740	109,438	10,288	7,338	1,803	39,128	6,898	28,197	372	15,414
100+	60,985	190,647	7,929	6,053	1,036	49,106	9,506	85,547	813	30,658
<b>TOTAL</b>	<b>1,345,533</b>	<b>565,522</b>	<b>80,290</b>	<b>37,809</b>	<b>7,396</b>	<b>185,099</b>	<b>39,933</b>	<b>134,682</b>	<b>2,698</b>	<b>77,616</b>

TABLE E1: ADJUSTMENTS TO INCOME: IRA AND KEOGH RETIREMENT ADJUSTMENTS

1996 PERSONAL INCOME TAX REPORTS

FOR ALL FULL YEAR RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	INDIVIDUAL RETIREMENT ACCOUNT PAYMENTS - SELF				INDIVIDUAL RETIREMENT ACCOUNT PAYMENTS - SPOUSE				PAYMENTS TO A KEOGH RETIREMENT PLAN			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	94	2.1	159	1,694	65	1.4	103	1,591	11	0.2	89	8,111
NEG <10	105	1.9	150	1,429	41	0.7	68	1,650	18	0.3	51	2,811
0- 2	421	0.8	552	1,311	28	0.1	31	1,125	3	0.0	8	2,798
2- 4	504	0.8	723	1,434	30	0.0	45	1,498	15	0.0	26	1,706
4- 6	649	1.0	973	1,499	49	0.1	65	1,324	23	0.0	29	1,280
6- 8	911	1.5	1,396	1,532	66	0.1	81	1,223	58	0.1	84	1,454
8- 10	1,004	1.7	1,580	1,574	161	0.3	245	1,520	69	0.1	95	1,377
10- 12	1,209	2.0	1,907	1,578	199	0.3	260	1,309	119	0.2	159	1,334
12- 14	1,414	2.4	2,232	1,579	325	0.6	448	1,380	118	0.2	220	1,861
14- 16	1,537	2.8	2,417	1,573	368	0.7	492	1,337	129	0.2	267	2,067
16- 18	1,753	3.3	2,750	1,569	507	1.0	709	1,399	168	0.3	334	1,985
18- 20	1,909	3.9	2,961	1,551	599	1.2	856	1,428	189	0.4	409	2,163
20- 22	2,047	4.5	3,217	1,571	642	1.4	912	1,421	166	0.4	423	2,547
22- 24	2,162	5.1	3,357	1,553	686	1.6	977	1,424	202	0.5	492	2,433
24- 26	2,141	5.3	3,230	1,508	782	2.0	1,110	1,420	209	0.5	555	2,653
26- 28	2,152	5.7	3,125	1,452	767	2.0	1,083	1,412	205	0.5	616	3,006
28- 30	2,278	6.5	3,228	1,417	920	2.6	1,312	1,426	229	0.7	696	3,040
30- 32	2,327	7.0	3,126	1,343	977	2.9	1,376	1,409	247	0.7	723	2,926
32- 34	2,168	7.0	2,783	1,283	988	3.2	1,380	1,397	231	0.7	695	3,007
34- 36	1,933	6.6	2,819	1,459	1,064	3.7	1,526	1,434	272	0.9	944	3,471
36- 38	1,644	5.8	2,506	1,524	1,027	3.6	1,404	1,367	286	1.0	908	3,174
38- 40	1,662	6.1	2,391	1,438	1,100	4.1	1,433	1,303	264	1.0	791	2,998
40- 45	3,904	6.3	5,234	1,341	2,591	4.2	2,972	1,147	757	1.2	2,797	3,695
45- 50	3,384	6.3	3,941	1,165	2,349	4.4	2,272	967	803	1.5	2,965	3,692
50- 55	1,765	3.7	2,878	1,631	1,168	2.5	1,705	1,460	878	1.9	3,024	3,445
55- 60	1,467	3.6	2,438	1,662	1,038	2.6	1,553	1,496	872	2.2	3,540	4,059
60- 70	2,226	3.6	3,831	1,721	1,714	2.8	2,671	1,558	1,608	2.6	7,141	4,441
70- 80	1,570	3.9	2,815	1,793	1,256	3.1	2,008	1,599	1,346	3.3	6,996	5,198
80- 90	1,133	4.2	2,063	1,821	931	3.5	1,515	1,628	1,136	4.3	7,251	6,383
90- 100	865	4.9	1,579	1,825	693	3.9	1,143	1,650	931	5.3	6,810	7,314
100- 125	1,393	5.9	2,602	1,868	1,147	4.8	1,930	1,683	1,768	7.4	16,026	9,065
125- 150	820	7.4	1,552	1,893	682	6.2	1,189	1,743	1,153	10.4	13,862	12,022
150- 200	844	7.6	1,590	1,884	716	6.4	1,220	1,704	1,429	12.8	21,150	14,801
200- 300	677	8.4	1,267	1,871	596	7.4	1,000	1,678	1,133	14.1	19,448	17,165
300- 500	297	7.2	567	1,910	260	6.3	459	1,765	537	13.1	10,742	20,003
500+	186	6.4	351	1,889	156	5.4	255	1,632	226	7.8	4,318	19,107
NEGATIVE	199	1.9	309	1,554	106	1.0	171	1,614	29	0.3	140	4,821
S 0- 10	3,489	1.2	5,224	1,497	334	0.1	467	1,397	168	0.1	243	1,445
U 10- 20	7,822	2.9	12,267	1,568	1,998	0.7	2,766	1,384	723	0.3	1,387	1,919
B 20- 30	10,780	5.4	16,156	1,499	3,797	1.9	5,394	1,421	1,011	0.5	2,781	2,751
T 30- 40	9,734	6.5	13,624	1,400	5,156	3.5	7,120	1,381	1,300	0.9	4,060	3,123
O 40- 60	10,520	5.2	14,491	1,377	7,146	3.5	8,501	1,190	3,310	1.6	12,326	3,724
T 60- 100	5,794	4.0	10,288	1,776	4,594	3.2	7,338	1,597	5,021	3.4	28,197	5,616
100+	4,217	6.9	7,929	1,880	3,557	5.8	6,053	1,702	6,246	10.2	85,547	13,696
TOTAL	52,555	3.9	\$80,290	\$1,528	26,688	2.0	\$37,809	\$1,417	17,808	1.3	\$134,682	\$7,563

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGE LEVEL (\$000)	MOVING EXPENSES				SELF-EMPLOYED HEALTH INSURANCE				SELF-EMPLOYMENT TAX			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	28	0.6	54	1,939	407	8.9	329	809	857	18.7	736	859
NEG <10	27	0.5	53	1,960	361	6.4	223	619	747	13.2	356	477
0- 2	15	0.0	22	1,468	448	0.8	214	478	2,243	4.1	331	148
2- 4	29	0.0	29	1,002	749	1.2	361	483	3,889	6.0	833	214
4- 6	46	0.1	54	1,168	1,027	1.7	514	501	4,884	7.9	1,501	307
6- 8	58	0.1	74	1,272	1,349	2.2	637	472	5,454	8.9	2,152	395
8- 10	74	0.1	74	1,003	1,398	2.4	721	516	5,334	9.0	2,586	485
10- 12	112	0.2	151	1,344	1,524	2.6	822	539	5,319	9.0	3,003	565
12- 14	120	0.2	132	1,102	1,685	2.9	904	536	5,124	8.9	3,242	633
14- 16	136	0.2	158	1,165	1,680	3.1	935	556	4,895	8.9	3,431	701
16- 18	145	0.3	161	1,108	1,739	3.3	1,017	585	4,832	9.2	3,686	763
18- 20	168	0.3	212	1,264	1,694	3.5	1,014	598	4,636	9.5	3,694	797
20- 22	169	0.4	202	1,197	1,682	3.7	1,037	616	4,450	9.7	3,709	834
22- 24	175	0.4	166	951	1,684	4.0	1,040	617	4,276	10.1	3,793	887
24- 26	183	0.4	148	965	1,546	3.9	988	639	4,077	10.2	3,737	917
26- 28	188	0.5	182	969	1,465	3.9	930	635	3,960	10.6	3,734	943
28- 30	168	0.5	172	1,026	1,438	4.1	947	659	3,959	11.3	3,860	975
30- 32	167	0.5	173	1,037	1,401	4.2	946	676	3,850	11.6	3,800	987
32- 34	155	0.5	184	1,187	1,339	4.3	871	650	3,772	12.2	3,712	984
34- 36	175	0.6	179	1,026	1,354	4.6	931	687	3,793	13.0	3,909	1,031
36- 38	152	0.5	188	1,237	1,186	4.2	832	702	3,722	13.0	3,703	995
38- 40	154	0.6	181	1,174	1,134	4.2	772	680	3,489	12.9	3,674	1,053
40- 45	376	0.6	437	1,163	2,688	4.3	1,853	689	8,126	13.0	9,056	1,114
45- 50	317	0.6	375	1,182	2,483	4.7	1,751	705	7,268	13.6	8,749	1,204
50- 55	332	0.7	458	1,379	2,094	4.4	1,538	735	6,519	13.8	8,181	1,255
55- 60	249	0.6	336	1,350	1,839	4.6	1,403	763	5,557	13.8	7,693	1,384
60- 70	379	0.6	579	1,528	3,099	5.1	2,435	786	8,860	14.5	13,394	1,512
70- 80	282	0.7	579	2,053	2,258	5.6	1,802	798	5,953	14.7	10,208	1,715
80- 90	168	0.6	421	2,507	1,731	6.5	1,402	810	4,371	16.4	8,578	1,962
90- 100	115	0.7	223	1,941	1,430	8.1	1,260	881	3,307	18.8	6,948	2,101
100- 125	164	0.7	435	2,652	2,603	11.0	2,388	917	5,386	22.7	13,122	2,436
125- 150	73	0.7	192	2,624	1,603	14.5	1,605	1,001	2,987	27.1	8,368	2,802
150- 200	66	0.6	212	3,212	1,922	17.2	1,987	1,034	3,412	30.6	10,285	3,014
200- 300	37	0.5	159	4,286	1,568	19.6	1,637	1,044	2,712	33.8	8,951	3,300
300- 500	12	0.3	32	2,689	918	22.3	1,044	1,137	1,453	35.3	4,961	3,414
500+	3	0.1	7	2,271	733	25.4	846	1,154	981	33.9	3,419	3,485
NEGATIVE	55	0.5	107	1,949	768	7.5	553	720	1,604	15.7	1,093	681
S 0- 10	222	0.1	253	1,139	4,971	1.6	2,448	492	21,804	7.2	7,404	340
U 10- 20	681	0.2	814	1,196	8,322	3.0	4,690	564	24,806	9.1	17,057	688
B 20- 30	853	0.4	871	1,021	7,815	3.9	4,940	632	20,722	10.3	18,833	909
T 30- 40	803	0.5	905	1,128	6,414	4.3	4,352	679	18,626	12.5	18,798	1,009
O 40- 60	1,274	0.6	1,606	1,261	9,104	4.5	6,546	719	27,470	13.5	33,680	1,226
T 60- 100	944	0.6	1,803	1,910	8,518	5.8	6,898	810	22,491	15.4	39,128	1,740
100+	355	0.6	1,036	2,919	9,347	15.3	9,506	1,017	16,931	27.8	49,106	2,900
TOTAL	5,187	0.4	\$7,396	\$1,426	55,259	4.1	\$39,933	\$723	154,454	11.5	\$185,099	\$1,198

**TABLE E3: ADJUSTMENTS TO INCOME: ALIMONY PAID AND FORFEITED INTEREST PENALTY  
FOR ALL FULL YEAR RETURNS IN OREGON**

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	ALIMONY PAID				FORFEITED INTEREST PENALTY			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	65	1.4	849	13,068	44	1.0	9	198
NEG <10	67	1.2	458	6,829	60	1.1	10	160
0- 2	32	0.1	202	6,309	109	0.2	19	177
2- 4	67	0.1	530	7,906	143	0.2	26	183
4- 6	86	0.1	406	4,716	184	0.3	34	183
6- 8	93	0.2	426	4,584	286	0.5	58	203
8- 10	133	0.2	616	4,632	308	0.5	58	190
10- 12	146	0.2	658	4,510	314	0.5	68	215
12- 14	148	0.3	733	4,955	343	0.6	74	215
14- 16	153	0.3	847	5,535	338	0.6	62	183
16- 18	161	0.3	874	5,427	254	0.5	39	155
18- 20	167	0.3	904	5,414	270	0.6	79	294
20- 22	173	0.4	869	5,021	266	0.6	75	283
22- 24	182	0.4	1,059	5,817	226	0.5	113	499
24- 26	208	0.5	1,042	5,008	208	0.5	42	202
26- 28	196	0.5	1,098	5,600	223	0.6	63	283
28- 30	216	0.6	1,108	5,128	194	0.6	30	153
30- 32	217	0.7	1,190	5,486	194	0.6	47	241
32- 34	199	0.6	999	5,018	175	0.6	23	133
34- 36	230	0.8	1,079	4,693	161	0.6	34	209
36- 38	275	1.0	1,340	4,873	152	0.5	56	366
38- 40	261	1.0	1,430	5,481	165	0.6	45	274
40- 45	589	0.9	3,396	5,766	413	0.7	99	239
45- 50	553	1.0	3,227	5,836	352	0.7	123	348
50- 55	506	1.1	3,266	6,454	340	0.7	111	326
55- 60	471	1.2	2,939	6,240	285	0.7	118	415
60- 70	663	1.1	4,626	6,978	432	0.7	94	219
70- 80	517	1.3	3,828	7,404	305	0.8	153	501
80- 90	373	1.4	3,299	8,845	203	0.8	42	208
90- 100	313	1.8	3,661	11,696	131	0.7	83	633
100- 125	480	2.0	5,446	11,346	195	0.8	101	518
125- 150	264	2.4	4,102	15,537	78	0.7	228	2,918
150- 200	305	2.7	5,584	18,309	80	0.7	312	3,903
200- 300	241	3.0	5,045	20,935	52	0.6	18	345
300- 500	168	4.1	4,901	29,173	34	0.8	145	4,266
500+	119	4.1	5,579	46,886	11	0.4	9	822
NEGATIVE	132	1.3	1,307	9,901	104	1.0	18	12,567
S 0- 10	411	0.1	2,180	5,303	1,030	0.3	196	2,116
U 10- 20	775	0.3	4,016	5,182	1,519	0.6	322	2,644
B 20- 30	975	0.5	5,174	5,307	1,117	0.6	323	4,632
T 30- 40	1,182	0.8	6,039	5,109	847	0.6	205	7,130
O 40- 60	2,119	1.0	12,828	6,054	1,390	0.7	450	9,229
T 60- 100	1,866	1.3	15,414	8,261	1,071	0.7	372	14,392
100+	1,577	2.6	30,658	19,440	450	0.7	813	68,128
TOTAL	9,037	0.7	\$77,616	\$8,589	7,528	0.6	\$2,698	\$10,310

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	# OF RETURNS	TOTAL OREGON ADJUST	ADDITIONS		SUBTRACTIONS				
			INTEREST	OTHER	FED TAX	SOC SEC	ORE REFUND	US BONDS	OTHER
NEG >10	4,577	-5,919	1,586	11,342	162	60	3,799	1,390	13,435
NEG <10	5,664	-1,153	134	689	70	76	480	497	853
0- 2	54,714	-1,611	263	761	696	111	254	968	606
2- 4	64,830	-3,911	413	563	1,521	181	333	1,470	1,382
4- 6	62,016	-6,799	464	605	3,367	225	450	1,877	1,949
6- 8	61,556	-11,335	470	675	5,971	382	560	2,567	2,997
8- 10	59,082	-20,725	596	745	12,738	426	760	3,611	4,531
10- 12	59,042	-30,573	707	805	20,227	567	1,014	4,816	5,461
12- 14	57,822	-40,770	929	908	27,891	636	1,219	5,645	7,212
14- 16	54,985	-50,113	734	905	36,221	911	1,436	5,596	7,587
16- 18	52,639	-59,943	829	880	44,776	1,317	1,758	6,156	7,625
18- 20	48,931	-67,263	907	1,034	51,517	1,806	2,068	6,553	7,255
20- 22	45,709	-74,517	795	1,005	58,639	2,513	2,556	5,908	6,699
22- 24	42,362	-82,915	905	1,157	65,356	4,139	2,779	5,887	6,316
24- 26	40,055	-91,714	768	791	72,683	5,964	3,066	5,328	6,229
26- 28	37,450	-97,820	1,009	1,166	77,351	8,509	3,371	5,787	4,977
28- 30	34,989	-101,669	791	903	78,651	10,608	3,831	5,162	5,110
30- 32	33,331	-105,632	1,036	766	80,034	13,081	4,161	5,090	5,068
32- 34	31,030	-105,553	867	708	78,193	14,316	4,363	5,317	4,921
34- 36	29,145	-102,601	982	732	76,182	15,045	4,614	4,609	3,863
36- 38	28,543	-106,379	943	864	77,003	16,911	5,063	4,872	4,337
38- 40	27,039	-104,589	930	1,188	74,497	18,475	5,078	4,931	3,727
40- 45	62,319	-254,968	2,572	2,051	175,718	48,902	13,737	12,234	8,993
45- 50	53,359	-232,063	2,527	2,481	153,864	48,387	13,187	11,896	9,722
50- 55	47,315	-219,981	2,367	1,948	138,054	52,412	12,732	12,146	8,951
55- 60	40,304	-200,821	2,129	1,527	118,424	53,493	11,941	11,927	8,690
60- 70	61,061	-318,538	4,039	3,243	180,240	92,167	19,772	21,007	12,598
70- 80	40,402	-216,065	3,135	2,585	119,476	61,536	14,904	14,737	11,066
80- 90	26,659	-147,921	2,962	3,181	78,944	42,920	11,203	12,860	8,121
90- 100	17,618	-105,730	2,242	1,932	52,270	31,112	8,399	10,818	7,304
100- 125	23,767	-157,111	4,285	2,969	70,681	46,450	14,004	18,170	15,059
125- 150	11,038	-77,422	3,292	2,093	32,878	22,267	7,942	9,528	10,192
150- 200	11,162	-87,236	4,217	4,000	33,311	23,645	10,219	12,443	15,665
200- 300	8,016	-73,990	4,223	3,901	23,944	17,538	10,069	12,532	17,937
300- 500	4,112	-50,444	3,704	5,620	12,268	9,171	8,198	10,926	19,112
500+	2,890	-97,240	10,641	13,962	8,619	7,191	19,714	25,096	54,489
NEGATIVE	10,241	-7,072	1,720	12,031	233	136	4,279	1,887	14,289
S 0- 10	302,198	-44,380	2,206	3,351	24,292	1,325	2,356	10,494	11,466
U 10- 20	273,419	-248,661	4,107	4,531	180,631	5,238	7,496	28,765	35,139
B 20- 30	200,565	-448,336	4,265	5,022	352,680	31,733	15,603	28,071	29,530
T 30- 40	149,088	-524,755	4,758	4,258	385,910	77,829	23,279	24,818	21,916
O 40- 60	203,297	-907,832	9,594	8,007	586,060	203,193	51,598	48,203	36,356
T 60- 100	145,740	-788,253	12,378	10,940	430,930	227,735	54,278	59,421	39,088
100+	60,985	-543,443	30,362	32,544	181,701	126,263	70,145	88,695	132,454
<b>TOTAL</b>	<b>1,345,533</b>	<b>-3,512,733</b>	<b>69,390</b>	<b>80,685</b>	<b>2,142,437</b>	<b>673,452</b>	<b>229,034</b>	<b>290,355</b>	<b>320,238</b>

\* Other subtractions include roughly \$7 million of deferral of reinvested capital gain.



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

1996 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	105	2.3	1,586	15,102	345	7.5	11,342	32,876
NEG <10	62	1.1	134	2,164	222	3.9	689	3,104
0- 2	214	0.4	263	1,228	327	0.6	761	2,329
2- 4	223	0.3	413	1,851	320	0.5	563	1,761
4- 6	243	0.4	464	1,910	312	0.5	605	1,939
6- 8	256	0.4	470	1,836	343	0.6	675	1,969
8- 10	340	0.6	596	1,754	422	0.7	745	1,767
10- 12	366	0.6	707	1,931	476	0.8	805	1,691
12- 14	403	0.7	929	2,306	503	0.9	908	1,804
14- 16	402	0.7	734	1,827	551	1.0	905	1,643
16- 18	442	0.8	829	1,875	551	1.0	880	1,597
18- 20	435	0.9	907	2,086	507	1.0	1,034	2,039
20- 22	382	0.8	795	2,081	490	1.1	1,005	2,052
22- 24	390	0.9	905	2,319	519	1.2	1,157	2,230
24- 26	331	0.8	766	2,315	491	1.2	791	1,611
26- 28	409	1.1	1,009	2,468	474	1.3	1,166	2,460
28- 30	359	1.0	791	2,202	478	1.4	903	1,889
30- 32	419	1.3	1,036	2,473	498	1.5	766	1,537
32- 34	376	1.2	867	2,305	444	1.4	708	1,595
34- 36	417	1.4	982	2,354	427	1.5	732	1,714
36- 38	429	1.5	943	2,199	477	1.7	864	1,811
38- 40	411	1.5	930	2,263	457	1.7	1,188	2,599
40- 45	1,012	1.6	2,572	2,541	1,192	1.9	2,051	1,721
45- 50	964	1.8	2,527	2,621	1,067	2.0	2,481	2,325
50- 55	970	2.1	2,367	2,440	1,117	2.4	1,948	1,744
55- 60	993	2.5	2,129	2,144	1,078	2.7	1,527	1,417
60- 70	1,750	2.9	4,039	2,308	1,868	3.1	3,243	1,736
70- 80	1,342	3.3	3,135	2,336	1,457	3.6	2,585	1,774
80- 90	1,156	4.3	2,962	2,563	1,202	4.5	3,181	2,646
90- 100	903	5.1	2,242	2,483	892	5.1	1,932	2,165
100- 125	1,592	6.7	4,285	2,691	1,572	6.6	2,969	1,889
125- 150	970	8.8	3,292	3,394	984	8.9	2,093	2,127
150- 200	1,194	10.7	4,217	3,531	1,238	11.1	4,000	3,231
200- 300	1,106	13.8	4,223	3,819	1,175	14.7	3,901	3,320
300- 500	713	17.3	3,704	5,195	774	18.8	5,620	7,261
500+	646	22.4	10,641	16,472	752	26.0	13,962	18,566
NEGATIVE	167	1.6	1,720	10,299	567	5.5	12,031	21,219
S 0- 10	1,276	0.4	2,206	1,729	1,724	0.6	3,351	1,944
U 10- 20	2,048	0.7	4,107	2,005	2,588	0.9	4,531	1,751
B 20- 30	1,871	0.9	4,265	2,280	2,452	1.2	5,022	2,048
T 30- 40	2,052	1.4	4,758	2,319	2,303	1.5	4,258	1,849
O 40- 60	3,939	1.9	9,594	2,436	4,454	2.2	8,007	1,798
T 60- 100	5,151	3.5	12,378	2,403	5,419	3.7	10,940	2,019
100+	6,221	10.2	30,362	4,881	6,495	10.7	32,544	5,011
TOTAL	22,725	1.7	\$69,390	\$3,053	26,002	1.9	\$80,685	\$3,103

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG 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	149	3.3	162	1,089	8	0.2	60	7,529	569	12.4	3,799	6,677
NEG <10	110	1.9	70	640	18	0.3	76	4,196	460	8.1	480	1,043
0- 2	11,387	20.8	696	61	48	0.1	111	2,315	417	0.8	254	608
2- 4	11,989	18.5	1,521	127	70	0.1	181	2,585	616	1.0	333	540
4- 6	17,823	28.7	3,367	189	75	0.1	225	3,006	860	1.4	450	523
6- 8	23,720	38.5	5,971	252	100	0.2	382	3,823	1,235	2.0	560	453
8- 10	33,439	56.6	12,738	381	113	0.2	426	3,767	1,760	3.0	760	432
10- 12	32,065	54.3	20,227	631	146	0.2	567	3,884	2,254	3.8	1,014	450
12- 14	35,241	60.9	27,891	791	168	0.3	636	3,789	2,793	4.8	1,219	436
14- 16	37,477	68.2	36,221	966	255	0.5	911	3,573	3,257	5.9	1,436	441
16- 18	37,181	70.6	44,776	1,204	467	0.9	1,317	2,821	3,855	7.3	1,758	456
18- 20	37,039	75.7	51,517	1,391	994	2.0	1,806	1,817	4,300	8.8	2,068	481
20- 22	37,122	81.2	58,639	1,580	2,142	4.7	2,513	1,173	5,023	11.0	2,556	509
22- 24	36,298	85.7	65,356	1,801	2,998	7.1	4,139	1,381	5,583	13.0	2,779	498
24- 26	36,716	91.7	72,683	1,980	3,805	9.5	5,964	1,567	6,084	13.5	3,066	504
26- 28	35,396	94.5	77,351	2,185	4,366	11.7	8,509	1,940	6,690	15.9	3,371	504
28- 30	33,404	95.5	78,651	2,355	4,598	13.1	10,608	2,307	7,271	20.8	3,831	527
30- 32	32,057	96.2	80,034	2,497	4,632	13.9	13,081	2,824	7,759	23.3	4,161	536
32- 34	29,939	96.5	78,193	2,612	4,280	13.8	14,316	3,345	8,108	26.1	4,363	538
34- 36	28,236	96.9	76,182	2,698	3,775	13.0	15,045	3,985	8,424	28.9	4,614	548
36- 38	27,786	97.3	77,003	2,771	3,667	12.8	16,911	4,612	9,182	32.2	5,063	551
38- 40	26,330	97.4	74,497	2,829	3,593	13.3	18,475	5,142	9,433	34.9	5,078	538
40- 45	60,866	97.7	175,718	2,887	8,043	12.9	48,902	6,080	24,360	39.1	13,737	564
45- 50	52,371	98.1	153,864	2,938	6,239	11.7	48,387	7,756	23,382	43.8	13,187	564
50- 55	46,594	98.5	138,054	2,963	5,955	12.6	52,412	8,801	22,247	47.0	12,732	572
55- 60	39,788	98.7	118,424	2,976	5,444	13.5	53,493	9,826	20,285	50.3	11,941	589
60- 70	60,385	98.9	180,240	2,985	8,420	13.8	92,167	10,946	32,525	53.3	19,772	608
70- 80	39,977	98.9	119,476	2,989	5,284	13.1	61,536	11,646	23,145	57.3	14,904	644
80- 90	26,394	99.0	78,944	2,991	3,575	13.4	42,920	12,006	15,568	58.4	11,203	720
90- 100	17,484	99.2	52,270	2,990	2,485	14.1	31,112	12,520	10,449	59.3	8,399	804
100- 125	23,619	99.4	70,681	2,993	3,699	15.6	46,450	12,557	13,926	58.6	14,004	1,006
125- 150	10,996	99.6	32,878	2,990	1,698	15.4	22,267	13,114	6,225	56.4	7,942	1,276
150- 200	11,136	99.8	33,311	2,991	1,773	15.9	23,645	13,336	6,245	55.9	10,219	1,636
200- 300	8,005	99.9	23,944	2,991	1,251	15.6	17,538	14,019	4,462	55.7	10,069	2,257
300- 500	4,106	99.9	12,268	2,988	637	15.5	9,171	14,398	2,332	56.7	8,198	3,516
500+	2,887	99.9	8,619	2,985	459	15.9	7,191	15,667	1,655	57.3	19,714	11,912
NEGATIVE	259	2.5	233	898	26	0.3	136	5,222	1,029	10.0	4,279	4,158
S 0- 10	98,358	32.5	24,292	247	406	0.1	1,325	3,265	4,888	1.6	2,356	482
U 10- 20	179,003	65.5	180,631	1,009	2,030	0.7	5,238	2,580	16,459	6.0	7,496	455
B 20- 30	178,936	89.2	352,680	1,971	17,929	8.9	31,733	1,770	30,651	15.3	15,603	509
T 30- 40	144,348	96.8	385,910	2,673	19,947	13.4	77,829	3,902	42,906	28.8	23,279	543
O 40- 60	199,619	98.2	586,060	2,936	25,681	12.6	203,193	7,912	90,274	44.4	51,598	572
T 60- 100	144,240	99.0	430,930	2,988	19,764	13.6	227,735	11,523	81,687	56.0	54,278	664
100+	60,749	99.6	181,701	2,991	9,517	15.6	126,263	13,267	34,845	57.1	70,145	2,013
TOTAL	1,005,512	74.7	\$2,142,437	\$2,131	95,300	7.1	\$673,452	\$7,067	302,739	22.5	\$229,034	\$757

**TABLE F3: OREGON SUBTRACTIONS: INTEREST ON US BONDS AND OTHER  
FOR ALL FULL YEAR RETURNS IN OREGON**

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	INTEREST ON US BONDS				OTHER SUBTRACTIONS *			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	362	7.9	1,390	3,840	611	13.3	13,435	21,989
NEG <10	280	4.9	497	1,776	337	5.9	853	2,532
0- 2	2,054	3.8	968	471	1,131	2.1	606	536
2- 4	2,063	3.2	1,470	713	1,244	1.9	1,383	1,111
4- 6	1,983	3.2	1,877	946	1,374	2.2	1,949	1,419
6- 8	2,369	3.8	2,567	1,084	1,692	2.7	2,999	1,773
8- 10	2,632	4.5	3,611	1,372	1,899	3.2	4,532	2,386
10- 12	2,967	5.0	4,816	1,623	2,073	3.5	5,461	2,634
12- 14	3,174	5.5	5,645	1,779	2,338	4.0	7,216	3,087
14- 16	3,060	6.6	5,596	1,829	2,288	4.2	7,589	3,317
16- 18	3,058	5.8	5,156	2,013	2,348	4.5	7,644	3,255
18- 20	2,882	5.9	6,553	2,274	2,192	4.5	7,260	3,312
20- 22	2,541	5.6	5,908	2,325	1,976	4.3	6,700	3,391
22- 24	2,494	5.9	5,887	2,360	1,952	4.6	6,516	3,338
24- 26	2,229	6.6	5,328	2,390	1,860	4.6	6,231	3,350
26- 28	2,172	6.8	5,664	2,604	1,700	4.5	4,978	3,328
28- 30	2,108	6.0	5,162	2,449	1,689	4.8	5,111	3,026
30- 32	2,082	6.2	5,090	2,445	1,686	5.1	5,068	3,006
32- 34	2,016	6.5	5,317	2,637	1,601	5.2	4,939	3,085
34- 36	1,952	6.7	4,609	2,361	1,443	5.0	3,865	2,678
36- 38	1,892	6.6	4,872	2,575	1,415	5.0	4,337	3,065
38- 40	1,944	7.2	4,931	2,536	1,434	5.3	3,727	2,599
40- 45	4,646	7.5	12,234	2,633	3,373	5.4	8,999	2,668
45- 50	4,254	8.0	11,896	2,796	3,068	5.7	9,736	3,173
50- 55	4,222	8.9	12,146	2,877	2,953	6.2	8,952	3,031
55- 60	3,886	9.6	11,927	3,069	2,693	6.7	8,692	3,228
60- 70	6,751	11.1	21,007	3,112	4,420	7.2	12,633	2,858
70- 80	4,787	11.8	14,737	3,078	3,246	8.0	11,132	3,429
80- 90	3,572	13.4	12,860	3,600	2,591	9.7	8,138	3,141
90- 100	2,704	15.3	10,818	4,001	1,887	10.7	7,304	3,871
100- 125	4,203	17.7	18,170	4,323	3,296	13.9	15,059	4,569
125- 150	2,268	20.5	9,528	4,201	1,901	17.2	10,192	5,361
150- 200	2,566	23.0	12,443	4,849	2,412	21.6	15,836	6,565
200- 300	2,166	27.0	12,532	5,786	2,078	25.9	18,032	8,677
300- 500	1,312	31.9	10,926	8,327	1,354	32.9	19,205	14,184
500+	1,237	42.8	25,096	20,288	1,212	41.9	61,222	50,513
NEGATIVE	642	6.3	1,887	2,940	948	9.3	14,289	15,072
S 0- 10	11,101	3.7	10,494	945	7,340	2.4	11,470	1,563
U 10- 20	15,141	5.5	28,765	1,900	11,239	4.1	35,169	3,129
B 20- 30	11,544	5.8	28,071	2,432	9,177	4.6	29,536	3,218
T 30- 40	9,886	6.6	24,818	2,510	7,579	5.1	21,935	2,894
O 40- 60	17,008	8.4	48,203	2,834	12,087	5.9	36,379	3,010
T 60- 100	17,814	12.2	59,421	3,336	12,144	8.3	39,207	3,229
100+	13,752	22.5	88,695	6,450	12,253	20.1	139,546	11,389
TOTAL	96,888	7.2	\$290,355	\$2,997	72,767	5.4	\$327,531	\$4,501

\* Other subtractions include roughly \$7 million of deferral of reinvested capital gain.

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG LEVEL ( \$000)	# OF RETURNS	TOTAL CREDI TS	EXEMPTI ON CREDI TS	CHI LD CARE	ELDERLY CARE	RETI REMENT I NCOME	TAX PD OTHER STATES	POLI TI CAL CONTRI B	OTHER CREDI TS
NEG >10	4, 577	7	7	0	0	0	0	0	0
NEG <10	5, 664	4	3	1	0	0	0	0	0
0- 2	54, 714	25	23	0	0	0	0	1	0
2- 4	64, 830	1, 520	1, 504	2	1	2	2	5	3
4- 6	62, 016	4, 551	4, 471	18	6	25	7	14	10
6- 8	61, 556	7, 251	7, 018	53	14	104	8	22	31
8- 10	59, 082	9, 476	8, 993	144	23	221	14	30	51
10- 12	59, 042	11, 555	10, 673	295	22	428	16	43	76
12- 14	57, 822	12, 706	11, 422	511	18	594	20	49	91
14- 16	54, 985	13, 209	11, 585	717	15	705	24	60	101
16- 18	52, 639	13, 038	11, 450	673	7	700	30	67	110
18- 20	48, 931	12, 637	11, 012	684	4	717	44	72	105
20- 22	45, 709	12, 182	10, 664	549	2	727	49	77	112
22- 24	42, 362	11, 480	10, 040	472	1	734	42	78	113
24- 26	40, 055	11, 298	9, 846	394	0	823	47	76	112
26- 28	37, 450	10, 805	9, 488	336	0	744	54	84	98
28- 30	34, 989	10, 325	9, 084	279	0	712	54	84	113
30- 32	33, 331	10, 065	8, 942	243	0	618	63	88	112
32- 34	31, 030	9, 671	8, 685	221	0	502	52	91	120
34- 36	29, 145	9, 354	8, 443	225	0	419	72	86	109
36- 38	28, 543	9, 241	8, 488	218	0	274	50	97	114
38- 40	27, 039	8, 866	8, 162	210	0	205	81	91	118
40- 45	62, 319	20, 872	19, 510	505	0	157	161	249	290
45- 50	53, 359	18, 739	17, 551	467	0	0	183	251	287
50- 55	47, 315	17, 170	16, 004	410	0	0	186	249	322
55- 60	40, 304	15, 038	14, 026	335	0	0	173	249	254
60- 70	61, 061	23, 313	21, 537	379	0	0	358	442	596
70- 80	40, 402	15, 720	14, 476	79	0	0	296	375	493
80- 90	26, 659	10, 642	9, 584	10	0	0	302	288	459
90- 100	17, 618	7, 127	6, 291	2	0	0	227	212	396
100- 125	23, 767	10, 340	8, 503	0	0	0	498	333	1, 004
125- 150	11, 038	5, 359	3, 989	0	0	0	357	191	822
150- 200	11, 162	5, 973	4, 071	0	0	0	661	216	1, 025
200- 300	8, 016	4, 799	2, 916	0	0	0	773	184	926
300- 500	4, 112	3, 167	1, 473	0	0	0	934	106	655
500+	2, 890	10, 114	1, 000	0	0	0	6, 381	98	2, 636
NEGATI VE	10, 241	12	10	1	0	0	0	0	0
S 0- 10	302, 198	22, 823	22, 010	217	43	353	32	73	95
U 10- 20	273, 419	63, 144	56, 142	2, 880	67	3, 145	135	291	483
B 20- 30	200, 565	56, 090	49, 122	2, 030	3	3, 741	247	399	548
T 30- 40	149, 088	47, 197	42, 719	1, 117	0	2, 018	317	453	574
O 40- 60	203, 297	71, 819	67, 091	1, 717	0	157	704	997	1, 152
T 60- 100	145, 740	56, 802	51, 888	470	0	0	1, 182	1, 317	1, 944
100+	60, 985	39, 751	21, 952	1	0	0	9, 604	1, 127	7, 068
TOTAL	1, 345, 533	357, 636	310, 934	8, 433	114	9, 414	12, 221	4, 657	11, 864

TABLE G1: OREGON CREDITS: EXEMPTION, CHILD CARE AND ELDERLY

1996 PERSONAL INCOME TAX REPORTS

FOR ALL FULL YEAR RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGE LEVEL (\$000)	\$124 CREDIT PER EXEMPTION				CHILD CARE CREDIT				ELDERLY CREDIT			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	28	0.6	7	250	0	0.0	0	0	0	0.0	0	0
NEG <10	18	0.3	3	152	1	0.0	1	1,440	1	0.0	0	16
0- 2	2	175	4.0	23	1	0.0	0	3	3	0.0	0	17
2- 4	28	426	43.8	53	119	0.2	2	21	48	0.1	1	17
4- 6	38	975	62.8	115	313	0.5	18	56	127	0.2	6	44
6- 8	48	416	78.7	145	479	0.8	53	111	179	0.3	14	80
8- 10	51	196	86.7	176	836	1.4	144	172	185	0.3	23	122
10- 12	54	015	91.5	10,673	1,210	2.0	295	244	159	0.3	22	139
12- 14	54	444	94.2	11,422	1,617	2.8	511	316	142	0.2	18	130
14- 16	52	724	95.9	11,585	1,878	3.4	717	382	126	0.2	15	119
16- 18	50	900	96.7	11,450	2,111	4.0	673	319	84	0.2	7	88
18- 20	47	559	97.2	11,012	2,122	4.3	684	322	43	0.1	4	88
20- 22	44	801	98.0	10,664	2,036	4.5	549	270	20	0.0	2	124
22- 24	41	027	98.3	10,040	2,016	4.8	472	234	10	0.0	1	59
24- 26	39	464	98.5	9,846	1,936	4.9	394	201	4	0.0	0	86
26- 28	36	980	98.7	9,488	1,884	5.0	336	178	0	0.0	0	0
28- 30	34	619	98.9	9,084	1,828	5.2	279	152	0	0.0	0	0
30- 32	32	991	99.0	8,942	1,751	5.3	243	139	0	0.0	0	0
32- 34	30	761	99.1	8,685	1,783	5.7	221	126	0	0.0	0	0
34- 36	28	945	99.3	8,443	1,883	6.5	225	120	0	0.0	0	0
36- 38	28	366	99.4	8,488	2,009	7.0	218	108	0	0.0	0	0
38- 40	26	890	99.4	8,162	1,898	7.0	210	111	0	0.0	0	0
40- 45	61	991	99.5	19,510	4,808	7.7	505	105	0	0.0	0	0
45- 50	53	100	99.5	17,551	4,731	8.9	467	99	0	0.0	0	0
50- 55	47	103	99.6	16,004	4,329	9.1	410	95	0	0.0	0	0
55- 60	40	155	99.6	14,026	3,789	9.4	335	88	0	0.0	0	0
60- 70	60	870	99.7	21,537	4,499	7.4	379	84	0	0.0	0	0
70- 80	40	297	99.7	14,476	924	2.3	79	86	0	0.0	0	0
80- 90	26	591	99.7	9,584	114	0.4	10	88	0	0.0	0	0
90- 100	17	571	99.7	6,291	11	0.1	2	145	0	0.0	0	0
100- 125	23	697	99.7	8,503	5	0.0	0	98	0	0.0	0	0
125- 150	11	007	99.7	3,989	1	0.0	0	13	0	0.0	0	0
150- 200	11	130	99.7	4,071	0	0.0	0	0	0	0.0	0	0
200- 300	7	981	99.6	2,916	1	0.0	0	29	0	0.0	0	0
300- 500	4	095	99.6	1,473	0	0.0	0	0	0	0.0	0	0
500+	2	875	99.5	1,000	0	0.0	0	0	0	0.0	0	0
NEGATIVE	46	0.4	10	211	1	0.0	1	1,440	1	0.0	0	16
S 0- 10	169	188	56.0	22,010	1,748	0.6	217	124	542	0.2	43	80
U 10- 20	259	642	95.0	56,142	8,938	3.3	2,880	322	554	0.2	67	120
B 20- 30	197	491	98.5	49,122	9,720	4.8	2,030	209	34	0.0	3	100
T 30- 40	147	953	99.2	42,719	9,304	6.2	1,117	120	0	0.0	0	0
O 40- 60	202	349	99.5	67,091	17,657	8.7	1,717	97	0	0.0	0	0
T 60- 100	145	329	99.7	51,888	5,548	3.8	470	85	0	0.0	0	0
100+	60	785	99.7	21,952	7	0.0	1	76	0	0.0	0	0
TOTAL	1,182,783	87.9	\$310,934	\$263	52,923	3.9	\$8,433	\$159	1,131	0.1	\$114	\$100

**TABLE G2: OREGON CREDITS: RETIREMENT, TAXES PAID TO OTHER STATES, POLITICAL AND OTHER  
FOR ALL FULL YEAR RETURNS IN OREGON**

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	RETI REMENT I NCOME CREDI T				TAXES PAI D TO OTHER STATES				POLI TI CAL CREDI T				OTHER TAX CREDI TS			
	# 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	1	0.0	0	377	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	0.0	0	0
0- 2	4	0.0	0	3	15	0.0	0	12	47	0.1	1	24	18	0.0	0	22
2- 4	113	0.2	2	20	89	0.1	2	25	197	0.3	5	26	97	0.1	3	32
4- 6	535	0.9	25	47	160	0.3	7	43	406	0.7	14	36	197	0.3	10	51
6- 8	1,230	2.0	104	84	143	0.2	8	58	605	1.0	22	37	349	0.6	31	88
8- 10	1,787	3.0	221	124	180	0.3	14	80	734	1.2	30	40	425	0.7	51	119
10- 12	2,684	4.5	428	160	175	0.3	16	94	951	1.6	43	45	554	0.9	76	137
12- 14	3,032	5.2	594	196	179	0.3	20	113	1,016	1.8	49	48	583	1.0	91	156
14- 16	3,093	5.6	705	228	202	0.4	24	119	1,235	2.2	60	49	598	1.1	101	169
16- 18	2,677	5.1	700	262	220	0.4	30	136	1,275	2.4	67	53	594	1.1	110	185
18- 20	2,444	5.0	717	293	206	0.4	44	214	1,285	2.6	72	56	554	1.1	105	190
20- 22	2,208	4.8	727	329	227	0.5	49	216	1,349	3.0	77	57	561	1.2	112	200
22- 24	1,956	4.6	734	375	220	0.5	42	193	1,348	3.2	78	58	557	1.3	113	203
24- 26	1,838	4.6	823	448	201	0.5	47	232	1,311	3.3	76	58	534	1.3	112	210
26- 28	1,527	4.1	744	487	211	0.6	55	261	1,421	3.8	84	59	509	1.4	98	192
28- 30	1,395	4.0	712	510	186	0.5	54	291	1,413	4.0	84	59	513	1.5	113	220
30- 32	1,260	3.8	618	491	195	0.6	63	321	1,455	4.4	88	60	498	1.5	112	225
32- 34	1,065	3.4	502	472	181	0.6	52	286	1,467	4.7	91	62	512	1.7	120	235
34- 36	942	3.2	419	445	204	0.7	72	351	1,377	4.7	86	63	497	1.7	109	220
36- 38	747	2.6	274	366	153	0.5	50	326	1,560	5.5	97	62	525	1.8	114	218
38- 40	643	2.4	205	318	206	0.8	81	393	1,471	5.4	91	62	524	1.9	118	225
40- 45	877	1.4	157	179	423	0.7	161	382	3,901	6.3	249	64	1,224	2.0	290	237
45- 50	0	0.0	0	0	412	0.8	183	445	3,829	7.2	251	65	1,122	2.1	287	255
50- 55	0	0.0	0	0	386	0.8	186	482	3,614	7.6	249	69	1,046	2.2	322	308
55- 60	0	0.0	0	0	336	0.8	173	516	3,508	8.7	249	71	844	2.1	254	301
60- 70	0	0.0	0	0	640	1.0	358	559	6,072	9.9	442	73	1,421	2.3	596	420
70- 80	0	0.0	0	0	486	1.2	296	609	4,948	12.2	375	76	825	2.0	493	598
80- 90	0	0.0	0	0	359	1.3	302	840	3,744	14.0	288	77	549	2.1	459	835
90- 100	0	0.0	0	0	279	1.6	227	813	2,741	15.6	212	77	318	1.8	396	1,246
100- 125	0	0.0	0	0	444	1.9	498	1,122	4,199	17.7	333	79	512	2.2	1,004	1,961
125- 150	0	0.0	0	0	273	2.5	357	1,309	2,308	20.9	191	83	291	2.6	822	2,824
150- 200	0	0.0	0	0	361	3.2	661	1,832	2,547	22.8	216	85	384	3.4	1,025	2,670
200- 300	0	0.0	0	0	349	4.4	773	2,214	2,091	26.1	184	88	292	3.6	926	3,170
300- 500	0	0.0	0	0	250	6.4	934	3,734	1,195	29.1	106	88	181	4.4	655	3,617
500+	0	0.0	0	0	344	11.9	6,381	18,549	1,082	37.4	98	90	216	7.5	2,636	12,203
NEGATI VE	1	0.0	0	377	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
S 0- 10	3,669	1.2	353	96	587	0.2	32	54	1,989	0.7	73	37	1,086	0.4	95	88
UB 10- 20	13,930	5.1	3,145	226	982	0.4	135	137	5,762	2.1	291	51	2,883	1.1	483	168
BT 20- 30	8,924	4.4	3,741	419	1,045	0.5	247	237	6,842	3.4	399	58	2,674	1.3	548	205
OT 30- 40	4,657	3.1	2,018	433	939	0.6	317	338	7,330	4.9	453	62	2,556	1.7	574	224
TO 40- 60	877	0.4	157	179	1,557	0.8	704	452	14,852	7.3	997	67	4,236	2.1	1,152	272
T 60- 100	0	0.0	0	0	1,764	1.2	1,182	670	17,505	12.0	1,317	75	3,113	2.1	1,944	625
100+	0	0.0	0	0	2,021	3.3	9,604	4,752	13,422	22.0	1,127	84	1,876	3.1	7,068	3,767
TOTAL	32,058	2.4	\$9,414	\$294	8,895	0.7	\$12,221	\$1,374	67,702	5.0	\$4,657	\$69	18,424	1.4	\$11,864	\$644

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

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	4,577	9,617	18	1,599	1,893	420	409	147	59	20	6	4	2	2	23
NEG <10	5,664	9,048	451	2,791	1,671	327	270	101	38	7	4	2	2	2	22
0- 2	54,714	34,602	29,175	19,741	3,805	1,159	555	174	78	16	4	1	6	6	63
2- 4	64,830	50,303	29,979	25,228	6,021	2,160	934	336	114	34	14	5	5	5	58
4- 6	62,016	63,080	20,240	28,599	8,151	3,007	1,293	493	157	52	18	1	5	5	62
6- 8	61,556	78,954	10,767	33,864	10,101	3,983	1,812	659	250	85	27	3	5	5	58
8- 10	59,082	88,798	5,687	32,901	11,784	4,804	2,433	942	347	114	47	16	7	7	75
10- 12	59,042	97,252	3,166	31,603	14,561	5,083	2,864	1,126	421	132	55	17	14	14	149
12- 14	57,822	99,774	1,849	30,198	15,597	5,279	2,944	1,289	450	142	51	13	10	10	105
14- 16	54,985	98,705	1,154	28,245	14,960	5,263	3,219	1,372	507	185	54	16	10	10	102
16- 18	52,639	96,304	756	26,791	14,722	4,859	3,327	1,368	515	195	75	24	7	7	73
18- 20	48,931	91,676	581	24,289	13,797	4,828	3,154	1,462	530	173	79	27	11	11	117
20- 22	45,709	87,813	347	22,227	13,033	4,569	3,177	1,493	571	182	74	18	18	18	186
22- 24	42,362	82,259	282	20,146	12,367	4,228	3,215	1,360	477	186	62	27	12	12	132
24- 26	40,055	80,157	223	18,466	11,584	4,229	3,238	1,480	536	186	75	21	17	17	177
26- 28	37,450	76,976	152	16,728	10,847	3,930	3,484	1,457	572	190	57	20	13	13	145
28- 30	34,989	73,648	97	14,868	10,502	3,871	3,348	1,493	531	167	73	28	11	11	115
30- 32	33,331	72,400	97	13,250	10,288	3,886	3,418	1,576	527	177	74	22	16	16	173
32- 34	31,030	70,200	58	11,406	9,636	3,861	3,661	1,593	545	168	65	25	14	14	157
34- 36	29,145	68,035	54	9,680	9,510	3,845	3,670	1,607	525	160	54	30	10	10	113
36- 38	28,543	68,070	41	8,904	9,426	3,846	3,855	1,593	594	197	53	21	13	13	135
38- 40	27,039	65,648	30	7,840	9,286	3,749	3,818	1,598	464	150	65	23	16	16	166
40- 45	62,319	156,972	63	16,124	21,518	9,179	9,651	3,938	1,284	355	123	57	27	27	295
45- 50	53,359	141,214	35	11,210	18,855	8,400	9,463	3,827	1,113	302	96	41	17	17	178
50- 55	47,315	128,719	31	7,601	18,213	7,807	8,959	3,405	924	223	98	36	18	18	197
55- 60	40,304	112,771	16	5,119	16,107	6,779	8,084	3,026	819	212	88	29	25	25	272
60- 70	61,061	173,144	24	6,380	25,007	10,444	13,002	4,573	1,147	318	109	34	23	23	259
70- 80	40,402	116,347	24	3,521	16,494	7,226	8,968	3,117	783	190	50	18	11	11	113
80- 90	26,659	77,025	9	2,117	10,984	4,829	6,118	1,923	486	129	43	13	8	8	86
90- 100	17,618	50,593	11	1,434	7,403	3,028	4,019	1,308	310	65	26	10	4	4	40
100- 125	23,767	68,427	18	2,040	9,830	4,152	5,225	1,884	455	113	33	12	5	5	58
125- 150	11,038	32,109	3	1,020	4,478	1,781	2,491	917	241	74	24	5	4	4	40
150- 200	11,162	32,777	17	1,017	4,463	1,720	2,586	973	286	70	20	6	4	4	45
200- 300	8,016	23,486	9	728	3,281	1,186	1,819	706	207	60	10	10	0	0	0
300- 500	4,112	11,897	1	414	1,747	551	845	405	120	22	6	1	0	0	0
500+	2,890	8,066	5	340	1,298	346	538	264	77	18	4	0	0	0	0
NEGATIVE	10,241	18,665	469	4,390	3,564	747	679	248	97	27	10	6	4	4	45
S 0- 10	302,198	315,737	95,848	140,333	39,862	15,113	7,027	2,604	946	301	110	26	28	28	316
U 10- 20	273,419	483,711	7,506	141,126	73,637	25,312	15,508	6,617	2,423	827	314	97	52	52	546
B 20- 30	200,565	400,853	1,101	92,435	58,333	20,827	16,462	7,283	2,687	911	341	114	71	71	755
T 30- 40	149,088	344,653	280	51,080	48,146	19,187	18,422	7,967	2,655	852	311	119	69	69	744
O 40- 60	203,297	539,676	145	40,054	74,693	32,165	36,157	14,196	4,140	1,092	405	163	87	87	942
T 60- 100	145,740	417,109	68	13,452	59,888	25,527	32,107	10,921	2,726	702	228	75	46	46	498
100+	60,985	176,762	53	5,559	25,097	9,736	13,504	5,149	1,386	357	97	34	13	13	143
TOTAL	1,345,533	2,697,166	105,470	488,429	383,220	148,614	139,866	54,985	17,060	5,069	1,816	634	370	370	3,989

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	# OF RETURNS	TOTAL OREGON EXEMPTIONS	TOTAL PERSONAL EXEMPTIONS	DI SABLED EXEMPTIONS			DI SABLED CHILD EXEMPTIONS							
				ONE	TWO	TOTAL	ONE	TWO	THREE	FOUR	FIVE OR MORE RETURNS	EXEMPT	TOTAL	
NEG >10	4,577	9,667	9,617	37	1	39	11	0	0	0	0	0	0	11
NEG <10	5,664	9,124	9,048	61	2	65	9	1	0	0	0	0	0	11
0- 2	54,714	34,944	34,602	284	5	294	40	4	0	0	0	0	0	48
2- 4	64,830	50,707	50,303	308	11	330	68	3	0	0	0	0	0	74
4- 6	62,016	63,694	63,080	494	13	520	78	8	0	0	0	0	0	94
6- 8	61,556	79,684	78,954	552	14	580	134	8	0	0	0	0	0	150
8- 10	59,082	89,600	88,798	607	14	635	146	9	1	0	0	0	0	167
10- 12	59,042	98,163	97,252	686	23	732	159	7	2	0	0	0	0	179
12- 14	57,822	100,732	99,774	687	30	747	181	15	0	0	0	0	0	211
14- 16	54,985	99,592	98,705	619	18	655	190	18	2	0	0	0	0	232
16- 18	52,639	97,180	96,304	595	19	633	200	20	1	0	0	0	0	243
18- 20	48,931	92,568	91,676	592	26	644	217	12	1	1	0	0	0	248
20- 22	45,709	88,637	87,813	505	20	545	227	26	0	0	0	0	0	279
22- 24	42,362	82,974	82,259	447	17	481	198	18	0	0	0	0	0	234
24- 26	40,055	80,906	80,157	449	16	481	220	19	2	1	0	0	0	268
26- 28	37,450	77,643	76,976	368	13	394	223	16	6	0	0	0	0	273
28- 30	34,989	74,249	73,648	348	11	370	199	16	0	0	0	0	0	231
30- 32	33,331	72,974	72,400	292	7	306	224	16	4	0	0	0	0	268
32- 34	31,030	70,734	70,200	264	7	278	196	26	0	0	1	8	0	256
34- 36	29,145	68,536	68,035	251	7	265	181	22	2	0	1	5	0	236
36- 38	28,543	68,882	68,370	230	10	250	219	17	3	0	0	0	0	262
38- 40	27,039	66,136	65,648	225	5	235	206	13	4	1	1	5	0	253
40- 45	62,319	158,037	156,972	511	16	543	426	38	5	0	1	5	0	522
45- 50	53,359	142,166	141,214	392	12	416	446	37	4	1	0	0	0	536
50- 55	47,315	129,568	128,719	344	15	374	394	29	6	0	1	5	0	475
55- 60	40,304	113,478	112,771	339	5	349	317	16	3	0	0	0	0	358
60- 70	61,061	174,153	173,144	459	15	489	451	25	2	2	1	5	0	520
70- 80	40,402	116,988	116,347	265	8	281	302	23	4	0	0	0	0	360
80- 90	26,659	77,442	77,025	171	8	187	188	18	2	0	0	0	0	230
90- 100	17,618	50,826	50,593	113	2	117	100	8	0	0	0	0	0	116
100- 125	23,767	68,742	68,427	143	2	147	150	9	0	0	0	0	0	168
125- 150	11,038	32,245	32,109	56	2	60	60	8	0	0	0	0	0	76
150- 200	11,162	32,897	32,777	64	1	66	44	5	0	0	0	0	0	54
200- 300	8,016	23,581	23,486	36	0	36	48	4	1	0	0	0	0	59
300- 500	4,112	11,931	11,897	20	0	20	14	0	0	0	0	0	0	14
500+	2,890	8,092	8,066	8	0	8	18	0	0	0	0	0	0	18
NEGATIVE	10,241	18,791	18,665	98	3	104	20	1	0	0	0	0	0	22
S 0- 10	302,198	318,629	315,737	2,245	57	2,359	466	32	1	0	0	0	0	533
U 10- 20	273,419	488,235	483,711	3,179	116	3,411	947	72	6	1	0	0	0	1,113
B 20- 30	200,565	404,409	400,853	2,117	77	2,271	1,067	95	8	1	0	0	0	1,285
T 30- 40	149,088	347,262	344,653	1,262	36	1,334	1,026	94	13	1	3	18	0	1,275
O 40- 60	203,297	543,249	539,676	1,586	48	1,682	1,583	120	18	1	2	10	0	1,891
T 60- 100	145,740	419,409	417,109	1,008	33	1,074	1,041	74	8	2	1	5	0	1,226
100+	60,985	177,488	176,762	327	5	337	334	26	1	0	0	0	0	389
<b>TOTAL</b>	<b>1,345,533</b>	<b>2,717,472</b>	<b>2,697,166</b>	<b>11,822</b>	<b>375</b>	<b>12,572</b>	<b>6,484</b>	<b>514</b>	<b>55</b>	<b>6</b>	<b>6</b>	<b>33</b>	<b>7,734</b>	



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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	TOTAL RETURNS				JOINT RETURNS				NON-JOINT RETURNS				TAXPAYERS			RETURNS WITH BLIND EXEMPT
	ALL RETURNS	STD DED RETURNS	W TH 65+ EXEMPT	% OF TOTAL	W TH 65+ EXEMPT	% OF TOTAL	ONE 65+ %	TWO 65+ %	W TH 65+ EXEMPT	% OF TOTAL	# OF TAXPAYERS	W TH 65+ EXEMPT	% OF TOTAL			
NEG >10	4,577	1,958	521	11.4	306	11.2	87	28.4	219	71.6	215	11.7	7,312	1,740	10.1	8
NEG <10	5,664	3,642	881	15.6	387	18.1	121	31.3	266	68.7	494	14.0	7,805	1,147	14.7	17
0- 2	54,714	53,119	2,659	4.9	905	32.1	251	27.7	654	72.3	1,754	3.4	57,537	3,313	5.8	76
2- 4	64,830	62,515	3,361	5.2	1,105	28.1	329	29.8	776	70.2	2,256	3.7	68,763	4,137	6.0	66
4- 6	62,016	58,160	5,209	8.4	1,453	26.3	404	27.8	1,049	72.2	3,756	6.6	67,538	6,258	9.3	131
6- 8	61,556	55,137	7,811	12.7	1,924	25.8	557	29.0	1,367	71.0	5,887	10.9	69,003	9,178	13.3	190
8- 10	59,082	50,913	8,294	14.0	2,632	26.0	728	27.7	1,904	72.3	5,662	11.6	69,212	10,198	14.7	235
10- 12	59,042	49,033	8,395	14.2	3,729	27.3	807	21.6	2,922	78.4	4,666	10.3	72,723	11,317	15.6	230
12- 14	57,822	46,625	7,512	13.0	3,925	25.5	837	21.3	3,088	78.7	3,587	8.5	73,199	10,600	14.5	207
14- 16	54,985	43,213	6,296	11.5	3,423	21.5	797	23.3	2,626	76.7	2,873	7.3	70,874	8,922	12.6	168
16- 18	52,639	40,228	5,254	10.0	2,926	18.2	733	25.1	2,193	74.9	2,328	6.4	68,741	7,447	10.8	137
18- 20	48,931	36,402	4,365	8.9	2,598	16.0	676	26.0	1,922	74.0	1,767	5.4	65,141	6,287	9.7	138
20- 22	45,709	32,850	3,539	7.7	2,233	13.9	608	27.2	1,625	72.8	1,306	4.4	61,780	5,164	8.4	114
22- 24	42,362	28,959	2,917	6.9	1,873	12.0	514	27.4	1,359	72.6	1,044	3.9	58,010	4,276	7.4	99
24- 26	40,055	26,517	2,733	5.7	1,503	9.6	466	31.0	1,037	69.0	770	3.2	55,735	3,310	5.9	72
26- 28	37,450	23,478	2,021	5.4	1,280	8.2	383	29.9	897	70.1	741	3.4	52,994	2,918	5.5	75
28- 30	34,989	20,376	1,761	5.0	1,087	6.9	332	30.5	755	69.5	674	3.5	50,746	2,516	5.0	60
30- 32	33,331	18,264	1,484	4.5	946	5.9	265	28.0	681	72.0	538	3.1	49,438	2,165	4.4	54
32- 34	31,030	15,912	1,257	4.1	779	4.8	231	29.7	548	70.3	478	3.2	47,242	1,805	3.8	46
34- 36	29,145	13,908	1,090	3.7	768	4.7	226	29.4	542	70.6	322	2.5	45,639	1,632	3.6	37
36- 38	28,543	12,550	1,009	3.5	678	4.0	188	27.7	490	72.3	331	2.8	45,408	1,499	3.3	38
38- 40	27,039	11,015	944	3.5	659	3.9	198	30.0	461	70.0	285	2.8	43,867	1,405	3.2	44
40- 45	62,319	22,168	1,909	3.1	1,213	2.9	386	31.8	827	68.2	696	3.3	103,584	2,736	2.6	70
45- 50	53,359	15,698	1,395	2.6	836	2.2	226	27.0	610	73.0	559	3.8	92,191	2,005	2.2	44
50- 55	47,315	11,391	1,169	2.5	803	2.1	217	27.0	586	73.0	366	3.7	84,805	1,755	2.1	38
55- 60	40,304	7,673	956	2.4	729	2.2	207	28.4	522	71.6	227	3.5	74,037	1,478	2.0	26
60- 70	61,061	8,780	1,362	2.2	1,033	1.9	240	23.2	793	76.8	329	4.1	114,084	2,155	1.9	31
70- 80	40,402	4,084	698	1.7	539	1.5	117	21.7	422	78.3	159	3.6	76,371	1,120	1.5	16
80- 90	26,659	2,155	452	1.7	360	1.5	69	19.2	291	80.8	92	3.5	50,709	743	1.5	11
90- 100	17,618	1,233	293	1.7	227	1.4	43	18.9	184	81.1	66	3.7	33,434	477	1.4	10
100- 125	23,767	1,417	374	1.6	291	1.4	51	17.5	240	82.5	83	3.2	44,961	614	1.4	6
125- 150	11,038	575	143	1.3	107	1.1	23	21.5	84	78.5	36	2.8	20,790	227	1.1	2
150- 200	11,162	636	164	1.5	111	1.1	26	23.4	85	76.6	53	4.2	21,060	249	1.2	3
200- 300	8,016	400	95	1.2	71	1.0	11	15.5	60	84.5	24	2.7	15,136	155	1.0	0
300- 500	4,112	221	48	1.2	33	0.9	10	30.3	23	69.7	15	2.9	7,700	71	0.9	2
500+	2,890	147	26	0.9	20	0.8	4	20.0	16	80.0	6	1.5	5,375	42	0.8	1
NEGATIVE	10,241	5,600	1,402	13.7	693	14.2	208	30.0	485	70.0	709	13.2	15,117	1,887	12.5	25
S 0- 10	302,198	279,844	27,334	9.0	8,019	26.9	2,269	28.3	5,750	71.7	19,315	7.1	332,053	33,084	10.0	698
U 10- 20	273,419	215,501	31,824	11.6	16,601	21.5	3,850	23.2	12,751	76.8	15,221	7.8	350,678	44,573	12.7	880
B 20- 30	200,565	132,180	12,511	6.2	7,976	10.1	2,303	28.9	5,673	71.1	4,535	3.7	279,265	18,184	6.5	420
T 30- 40	149,088	71,649	5,784	3.9	3,830	4.6	1,108	28.9	2,722	71.1	1,954	2.9	231,594	8,506	3.7	219
O 40- 60	203,297	56,930	5,429	2.7	3,581	2.4	1,036	28.9	2,545	71.1	1,848	3.6	354,617	7,974	2.2	178
T 60- 100	145,740	16,252	2,805	1.9	2,159	1.7	469	21.7	1,690	78.3	646	3.8	274,598	4,495	1.6	68
100+	60,985	3,396	850	1.4	633	1.2	125	19.7	508	80.3	217	3.1	115,022	1,358	1.2	16
TOTAL	1,345,533	781,352	87,937	6.5	43,492	7.2	11,368	26.1	32,124	73.9	44,445	6.0	1,952,944	120,061	6.1	2,504

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	# OF RETURNS	OREGON TAX DUE	AMOUNT WITHHELD FROM WAGES	ESTIMATED TAX PAYMENTS	TAX PAID WITH RETURNS	TAX REFUNDS DUE	NONGAME W/LDLI FE	AIDS/HIV EDUCATION	DONATIONS CHILD ABUSE PREVENTION	ALZHEIMERS RESEARCH	STOP DOMESTIC VIOLENCE
NEG >10	4,577	72	1,966	1,080	42	3,004	0	0	0	0	0
NEG <10	5,664	22	719	365	12	1,070	0	0	0	0	0
0- 2	54,714	260	1,945	200	223	2,082	1	1	2	1	1
2- 4	64,830	1,648	6,040	333	498	4,968	3	3	4	2	2
4- 6	62,016	4,000	9,693	473	823	6,329	3	3	4	3	3
6- 8	61,556	7,058	13,089	694	1,540	7,087	3	4	4	3	3
8- 10	59,082	10,387	16,666	1,022	2,221	7,784	3	3	4	2	3
10- 12	59,042	14,669	20,900	1,641	2,959	8,376	3	3	5	2	3
12- 14	57,822	19,406	25,907	2,248	3,470	8,966	3	3	5	2	3
14- 16	54,985	23,894	30,331	2,922	3,852	9,203	3	3	4	2	3
16- 18	52,639	28,781	35,265	3,588	4,032	9,274	3	2	4	2	2
18- 20	48,931	32,219	38,648	3,981	4,158	9,162	3	2	4	2	2
20- 22	45,709	35,205	41,794	4,097	4,158	8,937	3	3	4	3	2
22- 24	42,362	37,224	44,083	4,179	4,197	8,989	3	3	4	3	2
24- 26	40,055	39,442	47,416	4,074	3,894	9,323	3	3	3	3	3
26- 28	37,450	40,741	48,863	4,294	3,788	9,367	3	3	4	3	3
28- 30	34,989	41,507	49,675	4,427	3,912	9,541	3	3	4	3	3
30- 32	33,331	43,011	51,150	4,701	3,944	9,566	4	4	4	3	3
32- 34	31,030	43,288	51,485	4,615	3,818	9,366	4	2	3	3	3
34- 36	29,145	43,768	51,977	4,687	3,765	9,317	3	2	3	2	2
36- 38	28,543	46,130	54,537	4,953	3,823	9,441	3	2	3	3	2
38- 40	27,039	46,756	54,561	5,140	3,975	9,074	3	2	3	3	2
40- 45	62,319	120,146	138,448	13,155	10,470	21,765	7	5	8	6	6
45- 50	53,359	118,532	134,463	13,023	10,037	19,099	6	4	7	5	4
50- 55	47,315	119,017	132,466	13,798	10,032	17,305	5	3	7	5	4
55- 60	40,304	113,143	124,104	13,925	9,316	15,214	5	3	5	4	3
60- 70	61,061	199,120	212,297	27,016	17,079	23,856	8	5	8	6	5
70- 80	40,402	158,167	164,769	23,392	14,201	17,652	7	4	9	6	5
80- 90	26,659	121,704	122,277	21,572	11,298	13,020	5	3	6	4	4
90- 100	17,618	91,995	88,322	18,731	9,823	9,443	3	2	4	2	2
100- 125	23,767	148,723	130,585	39,868	18,185	14,957	4	2	5	3	3
125- 150	11,038	87,838	69,266	29,952	11,943	8,582	1	1	2	1	1
150- 200	11,162	116,262	83,639	46,971	16,378	11,216	1	1	2	1	1
200- 300	8,016	121,612	81,146	55,285	17,183	11,594	1	1	2	1	1
300- 500	4,112	101,793	60,843	53,380	14,714	10,062	0	0	1	0	0
500+	2,890	247,634	96,932	181,864	37,638	27,243	0	1	4	1	1
NEGATIVE	10,241	94	2,685	1,445	54	4,074	0	0	0	0	0
S 0- 10	302,198	23,354	47,433	2,722	5,304	28,250	13	14	17	8	12
U 10- 20	273,419	118,969	151,050	14,380	18,471	44,981	15	14	21	11	13
B 20- 30	200,565	194,119	231,831	21,071	19,949	46,156	16	14	18	13	12
T 30- 40	149,088	222,953	263,711	24,096	19,326	46,764	18	12	18	13	11
O 40- 60	203,297	470,838	529,481	53,901	39,855	73,383	24	15	27	20	17
T 60- 100	145,740	570,986	587,666	90,711	52,401	63,972	23	13	27	18	15
100+	60,985	823,863	522,412	407,321	116,041	83,654	8	5	15	8	7
TOTAL	1,345,533	2,425,176	2,336,269	615,645	271,401	391,234	117	87	143	92	88

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG LEVEL ( \$000)	WITHHOLDING FROM WAGES				ESTIMATED TAX PAYMENTS			
	# OF RETURNS	% OF TOTAL	AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$000)	\$ AVERAGE
NEG >10	1,335	29.2	1,966	1,473	321	7.0	1,080	3,364
NEG <10	1,299	22.9	719	554	368	6.5	365	991
0- 2	35,026	64.0	1,945	56	640	1.2	200	313
2- 4	50,636	78.1	6,040	119	844	1.3	333	395
4- 6	48,263	77.8	9,693	201	1,194	1.9	473	396
6- 8	45,589	74.1	13,089	287	1,720	2.8	694	403
8- 10	43,643	73.9	16,666	382	2,470	4.2	1,022	414
10- 12	43,485	73.7	20,900	481	3,503	5.9	1,641	469
12- 14	43,917	76.0	25,907	590	4,354	7.5	2,248	516
14- 16	42,820	77.9	30,331	708	4,991	9.1	2,922	585
16- 18	41,988	79.8	35,265	840	5,560	10.6	3,588	645
18- 20	39,971	81.7	38,648	967	5,533	11.3	3,981	720
20- 22	38,190	83.6	41,794	1,094	5,393	11.8	4,097	760
22- 24	35,864	84.7	44,083	1,229	5,062	11.9	4,179	826
24- 26	34,586	86.3	47,416	1,371	4,519	11.3	4,074	902
26- 28	32,605	87.1	48,863	1,499	4,529	12.1	4,294	948
28- 30	30,555	87.3	49,675	1,626	4,350	12.4	4,427	1,018
30- 32	29,284	87.9	51,150	1,747	4,403	13.2	4,701	1,068
32- 34	27,476	88.5	51,485	1,874	4,056	13.1	4,615	1,138
34- 36	26,020	89.3	51,977	1,998	3,860	13.2	4,687	1,214
36- 38	25,540	89.5	54,537	2,135	3,873	13.6	4,953	1,279
38- 40	24,248	89.7	54,561	2,250	3,857	14.3	5,140	1,333
40- 45	56,087	90.0	138,448	2,468	9,044	14.5	13,155	1,455
45- 50	48,246	90.4	134,463	2,787	8,004	15.0	13,023	1,627
50- 55	42,924	90.7	132,466	3,086	7,738	16.4	13,798	1,783
55- 60	36,474	90.5	124,104	3,403	7,148	17.7	13,925	1,948
60- 70	54,889	89.9	212,297	3,868	12,085	19.8	27,016	2,235
70- 80	36,293	89.8	164,769	4,540	8,771	21.7	23,392	2,667
80- 90	23,714	89.0	122,277	5,156	6,761	25.4	21,572	3,191
90- 100	15,428	87.6	88,322	5,725	5,089	28.9	18,731	3,681
100- 125	20,115	84.6	130,585	6,492	8,717	36.7	39,868	4,574
125- 150	9,067	82.1	69,266	7,639	4,986	45.2	29,952	6,007
150- 200	9,034	80.9	83,639	9,258	5,781	51.8	46,971	8,125
200- 300	6,383	79.6	81,146	12,713	4,626	57.7	55,285	11,951
300- 500	3,262	79.3	60,843	18,652	2,671	65.0	53,380	19,985
500+	2,374	82.1	96,932	40,831	2,203	76.2	181,864	82,553
NEGATIVE	2,634	25.7	2,685	1,020	689	6.7	1,445	2,097
S 0- 10	223,157	73.8	47,433	213	6,868	2.3	2,722	396
U 10- 20	212,181	77.6	151,050	712	23,941	8.8	14,380	601
B 20- 30	171,800	85.7	231,831	1,349	23,853	11.9	21,071	883
T 30- 40	132,568	88.9	263,711	1,989	20,049	13.4	24,096	1,202
O 40- 60	183,731	90.4	529,481	2,882	31,934	15.7	53,901	1,688
T 60- 100	130,324	89.4	587,666	4,509	32,706	22.4	90,711	2,774
100+	50,235	82.4	522,412	10,399	28,984	47.5	407,321	14,053
TOTAL	1,106,630	82.2	\$2,336,269	\$2,111	169,024	12.6	\$615,645	\$3,642

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG 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	18	0.4	42	2,333	1,516	33.1	3,004	1,981	3,043	66.5
NEG <10	9	0.2	12	1,331	1,527	27.0	1,070	1,701	4,128	72.9
0- 2	8,293	15.2	223	27	33,653	61.5	2,082	62	12,768	23.3
2- 4	7,947	12.3	498	63	47,515	73.3	4,968	105	9,368	14.5
4- 6	10,012	16.1	823	82	43,693	70.5	6,329	145	8,311	13.4
6- 8	13,352	21.7	1,540	115	40,683	66.1	7,087	174	7,521	12.2
8- 10	13,691	23.2	2,221	162	38,799	65.7	7,784	201	6,592	11.2
10- 12	15,907	26.9	2,959	186	37,794	64.0	8,376	222	5,341	9.0
12- 14	16,428	28.4	3,470	211	37,383	64.7	8,966	240	4,011	6.9
14- 16	16,328	29.7	3,852	236	35,639	64.8	9,203	258	3,018	5.5
16- 18	15,881	30.2	4,032	254	34,448	65.4	9,274	269	2,310	4.4
18- 20	14,826	30.3	4,158	280	32,345	66.1	9,162	283	1,760	3.6
20- 22	14,015	30.7	4,158	297	30,346	66.4	8,937	295	1,348	2.9
22- 24	13,099	30.9	4,197	320	28,268	66.7	8,989	318	995	2.3
24- 26	11,641	29.1	3,894	334	27,588	68.9	9,323	338	826	2.1
26- 28	10,892	28.8	3,788	351	25,991	69.4	9,367	360	657	1.8
28- 30	10,208	29.2	3,912	383	24,274	69.4	9,541	393	507	1.4
30- 32	9,955	29.9	3,944	396	22,931	68.8	9,566	417	445	1.3
32- 34	9,257	29.8	3,818	412	21,426	69.0	9,366	437	347	1.1
34- 36	8,765	30.1	3,765	430	20,091	68.9	9,317	464	289	1.0
36- 38	8,640	30.3	3,823	443	19,634	68.8	9,441	481	269	0.9
38- 40	8,443	31.2	3,975	471	18,353	67.9	9,074	494	243	0.9
40- 45	20,364	32.7	10,470	514	41,447	66.5	21,765	525	508	0.8
45- 50	18,219	34.1	10,037	551	34,716	65.1	19,099	550	424	0.8
50- 55	16,956	35.8	10,032	592	29,985	63.4	17,305	577	374	0.8
55- 60	14,693	36.5	9,316	634	25,303	62.8	15,214	601	308	0.8
60- 70	22,719	37.2	17,079	752	37,899	62.1	23,856	629	443	0.7
70- 80	14,982	37.1	14,201	948	25,151	62.3	17,652	702	269	0.7
80- 90	10,137	38.0	11,298	1,115	16,365	61.4	13,020	796	157	0.6
90- 100	7,093	40.3	9,823	1,385	10,415	59.1	9,443	907	110	0.6
100- 125	10,188	42.9	18,185	1,785	13,409	56.4	14,957	1,115	170	0.7
125- 150	5,095	46.2	11,943	2,344	5,851	53.0	8,582	1,467	92	0.8
150- 200	5,263	47.2	16,378	3,112	5,837	52.3	11,216	1,922	62	0.6
200- 300	3,740	46.7	17,183	4,594	4,220	52.6	11,594	2,747	56	0.7
300- 500	1,853	45.1	14,714	7,941	2,224	54.1	10,062	4,524	35	0.9
500+	1,312	45.4	37,638	28,688	1,561	54.0	27,243	17,452	17	0.6
NEGATIVE	27	0.3	54	1,999	3,043	29.7	4,074	1,339	7,171	70.0
S 0- 10	53,295	17.6	5,304	100	204,343	67.6	28,250	138	44,560	14.7
U 10- 20	79,370	29.0	18,471	233	177,609	65.0	44,981	253	16,440	6.0
B 20- 30	59,765	29.8	19,949	334	136,467	68.0	46,156	338	4,333	2.2
T 30- 40	45,060	30.2	19,326	429	102,435	68.7	46,764	457	1,593	1.1
O 40- 60	70,232	34.5	39,855	567	131,451	64.7	73,383	558	1,614	0.8
T 60- 100	54,931	37.7	52,401	954	89,830	61.6	63,972	712	979	0.7
100+	27,451	45.0	116,041	4,227	33,102	54.3	83,654	2,527	432	0.7
TOTAL	390,131	29.0	\$271,401	\$696	878,280	65.3	\$391,234	\$445	77,122	5.7

TABLE J3: DONATIONS

1996 PERSONAL INCOME TAX REPORTS

FOR ALL FULL YEAR RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	DONATIONS TO NONGAME W/LDLIFE FUND				DONATIONS TO AIDS/HIV EDUCATION FUND			
	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	AVERAGE
NEG >10	7	0.2	116	16.57	3	0.1	45	15.00
NEG <10	5	0.1	27	5.40	4	0.1	33	8.25
0- 2	482	0.9	1,349	2.80	573	1.0	1,355	2.36
2- 4	981	1.5	2,677	2.73	1,235	1.9	3,075	2.49
4- 6	1,012	1.6	3,235	3.20	1,146	1.8	3,025	2.64
6- 8	905	1.5	3,035	3.35	1,022	1.7	3,524	3.45
8- 10	843	1.4	2,700	3.20	927	1.6	2,860	3.09
10- 12	808	1.4	3,284	4.06	855	1.4	3,345	3.91
12- 14	789	1.4	2,906	3.68	852	1.5	2,902	3.41
14- 16	756	1.4	3,279	4.34	760	1.4	2,663	3.50
16- 18	722	1.4	2,683	3.72	743	1.4	2,513	3.38
18- 20	706	1.4	3,137	4.44	669	1.4	2,247	3.36
20- 22	702	1.5	2,902	4.13	702	1.5	2,698	3.84
22- 24	702	1.7	3,137	4.47	665	1.6	2,619	3.94
24- 26	682	1.7	3,159	4.63	643	1.6	2,711	4.22
26- 28	686	1.8	3,643	5.31	658	1.7	2,762	4.23
28- 30	635	1.8	3,305	5.20	586	1.7	2,762	4.71
30- 32	689	2.1	4,244	6.16	586	1.8	3,623	6.18
32- 34	631	2.0	3,556	5.64	511	1.6	3,299	6.50
34- 36	552	1.9	3,247	5.88	467	1.6	2,312	4.95
36- 38	559	2.0	3,070	5.49	458	1.6	2,014	4.40
38- 40	525	1.9	3,406	6.49	416	1.5	1,973	4.74
40- 45	1,144	1.8	7,460	6.52	944	1.5	4,995	5.29
45- 50	966	1.8	5,914	6.12	728	1.4	4,006	5.50
50- 55	783	1.7	5,063	6.47	564	1.2	3,025	5.36
55- 60	684	1.7	5,147	7.52	514	1.3	2,977	5.79
60- 70	1,085	1.8	7,755	7.15	768	1.3	4,657	6.06
70- 80	827	2.0	6,539	7.91	561	1.4	3,848	6.86
80- 90	549	2.1	5,392	9.82	403	1.5	2,850	7.07
90- 100	379	2.2	3,387	8.94	259	1.5	1,914	7.39
100- 125	418	1.8	3,797	9.08	294	1.2	2,081	7.08
125- 150	126	1.1	1,317	10.45	99	0.9	894	9.03
150- 200	117	1.0	1,325	11.32	83	0.7	874	10.53
200- 300	62	0.8	896	14.45	46	0.6	678	14.74
300- 500	27	0.7	464	17.19	16	0.4	155	9.69
500+	9	0.3	82	9.11	7	0.2	632	90.29
NEGATIVE	12	0.1	143	11.92	7	0.1	78	11.14
S 0- 10	4,223	1.4	12,996	3.08	4,903	1.6	13,839	2.82
U 10- 20	3,781	1.4	15,289	4.04	3,879	1.4	13,670	3.52
B 20- 30	3,407	1.7	16,146	4.74	3,249	1.6	13,551	4.17
T 30- 40	2,956	2.0	17,523	5.93	2,438	1.6	12,221	5.01
O 40- 60	3,577	1.8	23,584	6.59	2,750	1.4	15,003	5.46
T 60- 100	2,840	1.9	23,073	8.12	1,991	1.4	13,269	6.66
100+	759	1.2	7,881	10.38	545	0.9	5,314	9.75
TOTAL	21,555	1.6	\$116,635	\$5.41	19,762	1.5	\$86,945	\$4.40

TABLE J4: DONATIONS

1996 PERSONAL INCOME TAX REPORTS

FOR ALL FULL YEAR RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AG 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	7	0.2	101	14.43	6	0.1	81	13.50	6	0.1	100	16.67
NEG <10	5	0.1	30	6.00	5	0.1	78	15.60	5	0.1	44	8.80
0- 2	677	1.2	1,749	2.58	375	0.7	746	1.99	537	1.0	1,187	2.21
2- 4	1,339	2.1	3,554	2.65	835	1.3	1,754	2.10	1,082	1.7	2,469	2.28
4- 6	1,313	2.1	3,925	2.99	850	1.4	2,078	2.44	1,091	1.8	2,783	2.55
6- 8	1,170	1.9	3,910	3.34	734	1.2	1,859	2.53	992	1.6	3,045	3.07
8- 10	1,103	1.9	4,003	3.63	735	1.2	2,010	2.73	918	1.6	2,805	3.06
10- 12	1,023	1.7	4,674	4.57	660	1.1	2,111	3.20	843	1.4	3,020	3.58
12- 14	1,002	1.7	4,525	4.52	640	1.1	2,154	3.37	821	1.4	2,610	3.18
14- 16	921	1.7	4,312	4.68	616	1.1	2,431	3.95	728	1.3	2,778	3.82
16- 18	923	1.8	3,841	4.16	649	1.2	2,213	3.41	734	1.4	2,452	3.34
18- 20	852	1.7	3,708	4.35	607	1.2	2,163	3.56	678	1.4	2,461	3.63
20- 22	862	1.9	3,544	4.11	634	1.4	2,525	3.98	692	1.5	2,280	3.29
22- 24	846	2.0	3,787	4.48	621	1.5	2,415	3.89	669	1.6	2,560	3.83
24- 26	773	1.9	3,432	4.44	605	1.5	2,571	4.25	636	1.6	2,481	3.90
26- 28	811	2.2	3,830	4.72	608	1.6	2,671	4.39	651	1.7	2,755	4.23
28- 30	740	2.1	3,544	4.79	559	1.6	2,444	4.37	579	1.7	2,423	4.18
30- 32	746	2.2	4,026	5.40	565	1.7	2,533	4.48	590	1.8	2,615	4.43
32- 34	666	2.1	3,286	5.08	534	1.7	2,854	5.34	536	1.7	2,177	4.06
34- 36	624	2.1	3,453	5.53	469	1.6	2,456	5.24	474	1.6	2,150	4.54
36- 38	647	2.3	3,337	5.16	521	1.8	2,751	5.28	509	1.8	2,110	4.15
38- 40	601	2.2	3,417	5.69	434	1.6	2,878	6.63	446	1.6	2,061	4.62
40- 45	1,341	2.2	8,339	6.22	1,011	1.6	5,975	5.91	1,039	1.7	5,527	5.32
45- 50	1,085	2.0	6,819	6.28	790	1.5	4,532	5.74	821	1.5	4,181	5.09
50- 55	874	1.8	6,697	7.66	710	1.5	5,044	7.10	638	1.3	3,783	5.93
55- 60	807	2.0	5,253	6.51	614	1.5	4,028	6.56	580	1.4	3,308	5.70
60- 70	1,196	2.0	8,188	6.85	916	1.5	6,026	6.58	872	1.4	4,887	5.60
70- 80	943	2.3	8,735	9.26	692	1.7	5,612	8.11	678	1.7	4,784	7.06
80- 90	651	2.4	5,735	8.81	519	1.9	4,490	8.65	458	1.7	3,299	7.20
90- 100	418	2.4	3,932	9.41	311	1.8	2,327	7.48	316	1.8	2,449	7.75
100- 125	487	2.0	4,505	9.25	390	1.6	3,301	8.46	347	1.5	2,733	7.88
125- 150	161	1.5	1,857	11.53	120	1.1	1,312	10.93	120	1.1	1,229	10.24
150- 200	143	1.3	1,981	13.85	113	1.0	1,209	10.70	109	1.0	1,342	12.31
200- 300	81	1.0	1,555	19.20	57	0.7	1,286	22.56	55	0.7	692	12.58
300- 500	32	0.8	806	25.19	15	0.4	192	12.80	19	0.5	227	11.95
500+	16	0.6	4,255	265.94	11	0.4	727	66.09	10	0.3	666	66.60
NEGATIVE	12	0.1	131	10.92	11	0.1	159	14.45	11	0.1	144	13.09
S 0- 10	5,602	1.9	17,141	3.06	3,529	1.2	8,447	2.39	4,620	1.5	12,289	2.66
U 10- 20	4,721	1.7	21,060	4.46	3,172	1.2	11,072	3.49	3,804	1.4	13,321	3.50
B 20- 30	4,032	2.0	18,137	4.50	3,027	1.5	12,626	4.17	3,227	1.6	12,499	3.87
T 30- 40	3,284	2.2	17,619	5.37	2,523	1.7	13,472	5.34	2,555	1.7	11,113	4.35
O 40- 60	4,107	2.0	27,108	6.60	3,125	1.5	19,579	6.27	3,078	1.5	16,799	5.46
T 60- 100	3,208	2.2	26,590	8.29	2,438	1.7	18,455	7.57	2,324	1.6	15,419	6.63
100+	920	1.5	14,959	16.26	706	1.2	8,027	11.37	660	1.1	6,889	10.44
TOTAL	25,886	1.9	\$142,745	\$5.51	18,531	1.4	\$91,837	\$4.96	20,279	1.5	\$88,473	\$4.36



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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG LEVEL ( \$000)	# OF RETURNS	BASIC FEDERAL TAX	FEDERAL ALT-MIN TAX	FEDERAL TAX ON IRAS	TOTAL FEDERAL TAX	FEDERAL TAX CREDITS	NET FEDERAL TAX	EARNED INCOME CREDIT
NEG >10	4,577	0	721	120	841	0	841	475
NEG <10	5,664	0	205	71	276	0	276	437
0- 2	54,714	740	1	34	775	7	768	867
2- 4	64,830	1,591	17	53	1,661	11	1,650	3,151
4- 6	62,016	3,685	27	77	3,789	10	3,779	7,006
6- 8	61,556	7,061	32	103	7,196	13	7,183	10,507
8- 10	59,082	14,485	5	124	14,614	75	14,540	13,657
10- 12	59,042	22,433	19	166	22,618	154	22,464	14,514
12- 14	57,822	31,620	20	204	31,843	376	31,467	14,067
14- 16	54,985	41,961	48	223	42,232	675	41,557	12,661
16- 18	52,639	52,906	15	258	53,178	881	52,298	10,632
18- 20	48,931	61,353	22	280	61,656	993	60,663	8,336
20- 22	45,709	68,791	18	326	69,135	1,026	68,109	6,331
22- 24	42,362	74,863	45	315	75,223	1,019	74,204	4,143
24- 26	40,055	80,836	35	335	81,205	1,038	80,167	2,173
26- 28	37,450	84,691	9	371	85,071	1,001	84,071	850
28- 30	34,989	87,386	27	424	87,837	945	86,893	37
30- 32	33,331	91,468	80	391	91,939	923	91,016	0
32- 34	31,030	93,619	10	415	94,044	970	93,074	0
34- 36	29,145	95,708	27	451	96,186	1,003	95,183	0
36- 38	28,543	101,640	25	454	102,119	1,058	101,061	0
38- 40	27,039	103,826	75	467	104,369	1,002	103,367	0
40- 45	62,319	267,581	66	1,326	268,973	2,557	266,417	0
45- 50	53,359	263,022	101	1,173	264,296	2,511	261,785	0
50- 55	47,315	262,748	148	1,252	264,148	2,380	261,768	0
55- 60	40,304	252,152	110	1,112	253,375	2,171	251,203	0
60- 70	61,061	461,502	393	2,202	464,097	3,642	460,455	0
70- 80	40,402	388,475	547	1,813	390,835	2,535	388,300	0
80- 90	26,659	315,299	760	1,256	317,315	1,856	315,459	0
90- 100	17,618	250,143	1,111	1,117	252,371	1,297	251,075	0
100- 125	23,767	426,672	1,921	1,458	430,051	2,191	427,860	0
125- 150	11,038	266,852	1,970	829	269,651	1,381	268,270	0
150- 200	11,162	376,728	5,548	744	383,020	2,029	380,991	0
200- 300	8,016	440,343	6,560	676	447,579	2,209	445,370	0
300- 500	4,112	409,554	8,142	328	418,024	2,644	415,381	0
500+	2,890	1,123,461	12,948	117	1,136,526	10,328	1,126,199	0
NEGATIVE	10,241	0	927	191	1,117	0	1,117	911
S 0- 10	302,198	27,562	83	391	28,036	116	27,920	35,189
U 10- 20	273,419	210,273	123	1,130	211,527	3,078	208,449	60,211
B 20- 30	200,565	396,567	134	1,771	398,473	5,029	393,444	13,535
T 30- 40	149,088	486,262	217	2,178	488,656	4,955	483,701	0
O 40- 60	203,297	1,045,502	426	4,864	1,050,792	9,619	1,041,173	0
T 60- 100	145,740	1,415,419	2,811	6,388	1,424,619	9,329	1,415,289	0
100+	60,985	3,043,612	37,088	4,152	3,084,851	20,781	3,064,070	0
TOTAL	1,345,533	6,625,197	41,810	21,065	6,688,072	52,908	6,635,164	109,846



TABLE L1: FEDERAL TAXES

1996 PERSONAL INCOME TAX REPORTS

FOR ALL FULL YEAR RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	BASIS FEDERAL TAX				ALTERNATE MINIMUM TAX				FEDERAL TAX ON IRAS				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	32	0.7	721	22,545	136	3.0	120	882	149	3.3	841	5,647
NEG <10	0	0.0	0	0	3	0.1	205	68,411	121	2.1	71	585	110	1.9	276	2,509
0- 2	13,324	24.4	740	56	8	0.0	1	160	108	0.2	34	315	11,387	20.8	768	67
2- 4	14,221	21.9	1,591	112	102	0.2	17	170	196	0.3	53	268	11,989	18.5	1,650	138
4- 6	20,237	32.6	3,685	182	57	0.1	27	471	296	0.5	77	261	17,823	28.7	3,779	212
6- 8	30,048	48.8	7,061	235	20	0.0	32	1,604	377	0.6	103	274	23,720	38.5	7,183	303
8- 10	37,102	62.8	14,485	390	12	0.0	5	438	428	0.7	124	290	33,439	56.6	14,540	435
10- 12	36,996	62.7	22,433	606	15	0.0	19	1,291	556	0.9	166	298	32,065	54.3	22,464	701
12- 14	42,623	73.7	31,620	742	8	0.0	20	2,443	628	1.1	204	325	35,241	60.9	31,467	893
14- 16	47,201	85.8	41,961	889	18	0.0	48	2,654	731	1.3	223	305	37,477	68.2	41,557	1,109
16- 18	47,649	90.5	52,906	1,110	10	0.0	15	1,469	813	1.5	258	317	37,181	70.6	52,298	1,407
18- 20	45,819	93.6	61,353	1,339	7	0.0	22	3,160	809	1.7	280	347	37,039	75.7	60,663	1,638
20- 22	43,818	95.9	68,791	1,570	9	0.0	18	2,001	894	2.0	326	365	37,122	81.2	68,109	1,835
22- 24	41,265	97.4	74,863	1,814	6	0.0	45	7,583	906	2.1	315	348	36,298	85.7	74,204	2,044
24- 26	39,268	98.0	80,836	2,059	11	0.0	35	3,155	897	2.2	335	374	36,716	91.7	80,167	2,183
26- 28	36,889	98.5	84,691	2,296	8	0.0	9	1,325	962	2.6	371	385	35,396	94.5	84,071	2,375
28- 30	34,574	98.8	87,386	2,528	8	0.0	27	3,369	965	2.8	424	439	33,404	95.5	86,893	2,601
30- 32	33,009	99.0	91,468	2,771	13	0.0	80	6,146	932	2.8	391	419	32,057	96.2	91,016	2,839
32- 34	30,800	99.3	93,619	3,040	8	0.0	10	1,194	950	3.1	415	437	29,939	96.5	93,074	3,109
34- 36	28,959	99.4	95,708	3,305	14	0.0	27	1,937	965	3.3	451	467	28,236	96.9	95,183	3,371
36- 38	28,417	99.6	101,640	3,577	20	0.1	25	1,249	992	3.5	454	458	27,786	97.3	101,061	3,637
38- 40	26,927	99.6	103,826	3,856	18	0.1	75	4,170	983	3.6	467	476	26,330	97.4	103,367	3,926
40- 45	62,109	99.7	267,581	4,308	47	0.1	66	1,405	2,446	3.9	1,326	542	60,866	97.7	266,417	4,377
45- 50	53,241	99.8	263,022	4,940	53	0.1	101	1,913	2,310	4.3	1,173	508	52,371	98.1	261,785	4,999
50- 55	47,240	99.8	262,748	5,562	62	0.1	148	2,394	2,113	4.5	1,252	592	46,594	98.5	261,768	5,618
55- 60	40,240	99.8	252,152	6,266	70	0.2	110	1,578	1,826	4.5	1,112	609	39,788	98.7	251,203	6,314
60- 70	60,998	99.9	461,502	7,566	220	0.4	393	1,786	3,002	4.9	2,202	734	60,385	98.9	460,455	7,625
70- 80	40,363	99.9	388,475	9,625	303	0.7	547	1,805	1,969	4.9	1,813	921	39,977	98.9	388,300	9,713
80- 90	26,629	99.9	315,299	11,840	331	1.2	760	2,296	1,208	4.5	1,256	1,040	26,394	99.0	315,459	11,952
90- 100	17,596	99.9	250,143	14,216	334	1.9	1,111	3,327	858	4.9	1,117	1,302	17,484	99.2	251,075	14,360
100- 125	23,752	99.9	426,672	17,964	637	2.7	1,921	3,015	961	4.0	1,458	1,517	23,619	99.4	427,860	18,115
125- 150	11,024	99.9	266,852	24,206	545	4.9	1,970	3,614	394	3.6	829	2,104	10,996	99.6	268,270	24,397
150- 200	11,151	99.9	376,728	33,784	838	7.5	5,548	6,621	339	3.0	744	2,194	11,136	99.8	380,991	34,213
200- 300	8,009	99.9	440,343	54,981	1,131	14.1	6,560	5,800	183	2.3	676	3,691	8,005	99.9	445,370	55,636
300- 500	4,109	99.9	409,554	99,673	893	21.7	8,142	9,118	61	1.5	328	5,378	4,106	99.9	415,381	101,164
500+	2,887	99.9	1,123,461	389,145	491	17.0	12,948	26,370	36	1.2	117	3,256	2,887	99.9	1,126,199	390,093
NEGATIVE	0	0.0	0	0	35	0.3	927	26,477	257	2.5	191	742	259	2.5	1,117	4,315
S 0- 10	114,932	38.0	27,562	240	199	0.1	83	416	1,405	0.5	391	278	98,358	32.5	27,920	284
U 10- 20	220,288	80.6	210,273	955	58	0.0	123	2,129	3,537	1.3	1,130	320	179,003	65.5	208,449	1,165
B 20- 30	195,814	97.6	396,567	2,025	41	0.0	134	3,279	4,624	2.3	1,771	383	178,936	89.2	393,444	2,199
T 30- 40	148,112	99.3	486,262	3,283	73	0.0	217	2,967	4,822	3.2	2,178	452	144,348	96.8	483,701	3,351
O 40- 60	202,830	99.8	1,045,502	5,155	232	0.1	426	1,838	8,695	4.3	4,864	559	199,619	98.2	1,041,173	5,216
T 60- 100	145,586	99.9	1,415,419	9,722	1,188	0.8	2,811	2,366	7,037	4.8	6,388	908	144,240	99.0	1,415,289	9,812
100+	60,932	99.9	3,043,612	49,951	4,535	7.4	37,088	8,178	1,974	3.2	4,152	2,103	60,749	99.6	3,064,070	50,438
TOTAL	1,088,494	80.9	\$6,625,197	\$6,087	6,361	0.5	\$41,810	\$6,573	32,351	2.4	\$21,065	\$651	1,005,512	74.7	\$6,635,164	\$6,599

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	FEDERAL CHILD CARE CREDIT				FEDERAL ELDERLY 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	1	0.0	0	11	490	0.9	7	13
2- 4	0	0.0	0	0	4	0.0	0	101	458	0.7	9	20
4- 6	2	0.0	0	67	1	0.0	0	92	310	0.5	8	26
6- 8	16	0.0	2	140	85	0.1	3	35	241	0.4	6	23
8- 10	60	0.1	6	98	302	0.5	46	152	308	0.5	11	37
10- 12	472	0.8	54	114	237	0.4	65	275	299	0.5	15	51
12- 14	1,146	2.0	276	241	208	0.4	51	243	370	0.6	20	54
14- 16	1,662	3.0	546	326	266	0.5	55	205	416	0.8	28	67
16- 18	1,975	3.8	734	371	189	0.4	32	168	455	0.9	34	74
18- 20	2,032	4.2	831	409	80	0.2	17	218	434	0.9	34	77
20- 22	1,990	4.4	812	408	57	0.1	14	250	399	0.9	33	84
22- 24	2,000	4.7	803	402	27	0.1	4	145	425	1.0	28	66
24- 26	1,940	4.8	779	402	13	0.0	1	76	414	1.0	32	78
26- 28	1,890	5.0	710	376	0	0.0	0	0	409	1.1	32	78
28- 30	1,840	5.3	642	349	0	0.0	0	0	383	1.1	36	93
30- 32	1,770	5.3	607	343	0	0.0	0	0	435	1.3	32	74
32- 34	1,775	5.3	607	342	0	0.0	0	0	431	1.4	32	75
34- 36	1,907	6.5	666	349	0	0.0	0	0	401	1.4	42	105
36- 38	2,035	7.1	692	340	0	0.0	0	0	419	1.5	48	114
38- 40	1,915	7.1	673	352	0	0.0	0	0	434	1.6	50	115
40- 45	4,872	7.8	1,772	364	0	0.0	0	0	1,068	1.7	104	97
45- 50	4,848	9.1	1,811	373	0	0.0	0	0	1,065	2.0	130	122
50- 55	4,460	9.4	1,721	386	0	0.0	0	0	1,108	2.3	139	125
55- 60	3,969	9.8	1,564	394	0	0.0	0	0	1,056	2.6	142	134
60- 70	6,101	10.0	2,406	394	0	0.0	0	0	2,087	3.4	329	158
70- 80	4,056	10.0	1,606	396	0	0.0	0	0	1,709	4.2	281	164
80- 90	2,446	9.2	974	398	0	0.0	0	0	1,403	5.3	299	213
90- 100	1,430	8.1	571	399	0	0.0	0	0	1,088	6.2	241	221
100- 125	1,767	7.4	723	409	0	0.0	0	0	2,089	8.8	476	228
125- 150	728	6.6	279	384	0	0.0	0	0	1,297	11.8	355	273
150- 200	690	6.2	294	426	0	0.0	0	0	1,602	14.4	632	395
200- 300	370	4.6	163	440	0	0.0	0	0	1,566	19.5	682	436
300- 500	171	4.2	87	506	0	0.0	0	0	1,011	24.6	955	944
500+	75	2.6	41	552	0	0.0	0	0	972	33.6	2,931	3,015
NEGATIVE	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
S 0- 10	78	0.0	8	106	393	0.1	49	126	1,807	0.6	41	22
U 10- 20	7,287	2.7	2,441	335	980	0.4	220	224	1,974	0.7	130	66
B 20- 30	9,660	4.8	3,747	388	97	0.0	19	197	2,030	1.0	161	79
T 30- 40	9,402	6.3	3,245	345	0	0.0	0	0	2,120	1.4	204	96
O 40- 60	18,149	8.9	6,868	378	0	0.0	0	0	4,297	2.1	515	120
T 60- 100	14,033	9.6	5,556	396	0	0.0	0	0	6,287	4.3	1,150	183
100+	3,801	6.2	1,588	418	0	0.0	0	0	8,537	14.0	6,030	706
TOTAL	62,410	4.6	\$23,453	\$376	1,470	0.1	\$288	\$196	27,052	2.0	\$8,231	\$304

TABLE L3: FEDERAL OTHER CREDITS, TOTAL CREDITS, AND EARNED INCOME CREDIT  
FOR ALL FULL YEAR RETURNS IN OREGON

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

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	443	9.7	475	1,071
NEG <10	0	0.0	0	0	0	0.0	0	0	614	10.8	437	711
0- 2	20	0.0	1	45	510	0.9	7	15	2,835	5.2	867	306
2- 4	17	0.0	1	60	477	0.7	11	22	5,120	7.9	3,151	615
4- 6	8	0.0	2	280	320	0.5	10	33	7,244	11.7	7,006	967
6- 8	19	0.0	2	128	358	0.6	13	37	8,242	13.4	10,507	1,275
8- 10	39	0.1	11	294	701	1.2	75	106	7,595	12.9	13,657	1,798
10- 12	52	0.1	19	372	1,050	1.8	154	146	5,383	9.1	14,514	2,696
12- 14	69	0.1	30	429	1,782	3.1	376	211	5,675	9.8	14,067	2,479
14- 16	102	0.2	46	452	2,432	4.4	675	277	5,854	10.6	12,661	2,163
16- 18	139	0.3	82	586	2,739	5.2	881	322	5,922	11.3	10,632	1,795
18- 20	167	0.3	111	663	2,698	5.5	993	368	5,811	11.9	8,336	1,435
20- 22	220	0.5	166	756	2,645	5.8	1,026	388	5,823	12.7	6,331	1,087
22- 24	239	0.6	184	770	2,654	6.3	1,019	384	5,482	12.9	4,143	756
24- 26	274	0.7	226	824	2,604	6.5	1,038	399	4,096	10.2	2,173	531
26- 28	284	0.8	258	910	2,559	6.8	1,001	391	2,814	7.6	850	302
28- 30	278	0.8	267	961	2,469	7.1	945	383	551	1.6	37	67
30- 32	302	0.9	284	939	2,466	7.4	923	374	0	0.0	0	0
32- 34	296	1.0	330	1,116	2,471	8.0	970	392	0	0.0	0	0
34- 36	287	1.0	295	1,028	2,547	8.7	1,003	394	0	0.0	0	0
36- 38	285	1.0	318	1,116	2,701	9.5	1,058	392	0	0.0	0	0
38- 40	270	1.0	279	1,032	2,575	9.5	1,002	389	0	0.0	0	0
40- 45	575	0.9	680	1,183	6,407	10.3	2,557	399	0	0.0	0	0
45- 50	455	0.9	570	1,253	6,239	11.7	2,511	402	0	0.0	0	0
50- 55	389	0.8	521	1,338	5,811	12.3	2,380	410	0	0.0	0	0
55- 60	340	0.8	465	1,369	5,264	13.1	2,171	412	0	0.0	0	0
60- 70	596	1.0	907	1,521	8,560	14.0	3,642	425	0	0.0	0	0
70- 80	436	1.1	648	1,487	6,010	14.9	2,535	422	0	0.0	0	0
80- 90	381	1.4	583	1,531	4,089	15.3	1,856	454	0	0.0	0	0
90- 100	278	1.6	485	1,745	2,687	15.3	1,297	483	0	0.0	0	0
100- 125	555	2.3	992	1,787	4,177	17.6	2,191	525	0	0.0	0	0
125- 150	400	3.6	747	1,867	2,273	20.6	1,381	607	0	0.0	0	0
150- 200	514	4.6	1,103	2,146	2,601	23.3	2,029	780	0	0.0	0	0
200- 300	514	6.4	1,364	2,654	2,261	28.2	2,209	977	0	0.0	0	0
300- 500	352	8.6	1,602	4,552	1,384	33.7	2,644	1,910	0	0.0	0	0
500+	397	13.7	7,356	18,528	1,275	44.1	10,328	8,100	0	0.0	0	0
NEGATIVE	0	0.0	0	0	0	0.0	0	0	1,057	10.3	911	862
SUBTOTAL 0- 10	103	0.0	18	175	2,366	0.8	116	49	31,036	10.3	35,189	1,134
SUBTOTAL 10- 20	529	0.2	287	543	10,701	3.9	3,078	288	28,645	10.5	60,211	2,102
SUBTOTAL 20- 30	1,295	0.6	1,102	851	12,931	6.4	5,029	389	18,766	9.4	13,535	721
SUBTOTAL 30- 40	1,440	1.0	1,506	1,046	12,760	8.6	4,955	388	0	0.0	0	0
SUBTOTAL 40- 60	1,759	0.9	2,236	1,271	23,721	11.7	9,619	406	0	0.0	0	0
SUBTOTAL 60- 100	1,691	1.2	2,623	1,551	21,346	14.6	9,329	437	0	0.0	0	0
SUBTOTAL 100+	2,732	4.5	13,163	4,818	13,971	22.9	20,781	1,487	0	0.0	0	0
TOTAL	9,549	0.7	\$20,936	\$2,192	97,796	7.3	\$52,908	\$541	79,504	5.9	\$109,846	\$1,382

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

1996 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

Table with 16 columns: 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 CREDI TS, TAX AFTER CREDI TS, SURPLUS REFUND, TAX DUE. Rows include AGI levels from NEG >10 to 100+, and a total summary row.

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

1996 PERSONAL INCOME TAX REPORTS

FOR ALL FULL YEAR NONTAXABLE RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGL 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 CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND	TAX DUE
NEG >10	4,553	9,614	-460,988	8,078	18,635	162	43,951	8	0	0	0	0	0	0	0
NEG 5-10	5,651	9,107	-18,667	306	1,901	67	27,216	12	1	0	1	1	0	0	0
0- 2	41,638	34,889	44,611	335	1,703	72	80,953	348	17	0	17	17	0	0	0
2- 4	35,115	50,632	105,454	393	2,645	96	89,130	30,048	1,504	0	1,504	1,504	0	0	0
4- 6	21,338	43,103	104,972	293	3,599	78	85,087	38,785	1,979	0	1,979	1,979	0	0	0
6- 8	19,075	45,797	132,942	292	5,076	80	83,971	58,285	2,992	0	2,992	2,992	0	0	0
8- 10	15,291	41,449	136,769	324	7,081	281	82,605	61,500	3,367	0	3,367	3,367	0	0	0
10- 12	11,163	31,503	122,162	253	8,623	483	75,439	52,203	3,000	0	3,000	3,000	0	0	0
12- 14	8,085	22,133	104,692	269	9,971	610	65,437	41,752	2,463	0	2,463	2,463	0	0	0
14- 16	5,885	15,659	87,971	153	9,940	816	54,117	33,758	2,048	0	2,048	2,048	0	0	0
16- 18	4,178	10,956	70,857	185	9,901	1,022	46,155	22,918	1,407	0	1,407	1,407	0	0	0
18- 20	3,072	8,034	58,283	206	9,765	1,157	37,529	17,468	1,097	0	1,097	1,097	0	0	0
20- 22	2,161	5,581	45,288	133	8,110	1,109	30,204	12,930	823	0	823	823	0	0	0
22- 24	1,604	4,152	36,834	105	7,396	1,072	23,940	9,696	627	0	627	627	0	0	0
24- 26	1,273	3,186	31,801	131	7,012	1,125	19,819	8,482	562	0	562	562	0	0	0
26- 28	956	2,343	25,785	137	6,357	1,016	16,169	6,167	415	0	415	415	0	0	0
28- 30	780	1,934	22,562	75	5,643	864	14,846	4,870	329	0	329	329	0	0	0
30- 32	626	1,635	19,380	64	5,742	725	12,884	3,159	207	0	207	207	0	0	0
32- 34	454	1,157	14,948	126	5,334	580	9,836	1,835	119	0	119	119	0	0	0
34- 36	317	752	11,078	94	3,979	412	7,449	1,102	71	0	71	71	0	0	0
36- 38	283	653	10,472	56	3,353	411	6,797	855	54	0	54	54	0	0	0
38- 40	216	486	8,411	115	3,197	284	6,042	751	52	0	52	52	0	0	0
40- 45	467	1,001	19,812	173	7,935	666	13,770	1,385	95	0	95	95	0	0	0
45- 50	391	889	18,502	188	8,940	668	11,457	1,194	83	0	83	83	0	0	0
50- 55	301	670	15,763	175	7,198	589	9,500	1,682	132	0	132	132	0	0	0
55- 60	218	488	12,506	161	6,534	411	8,061	932	72	0	72	72	0	0	0
60- 70	318	761	20,512	112	8,444	696	11,286	3,616	295	0	295	295	0	0	0
70- 80	173	429	12,843	80	5,650	385	6,836	2,537	210	0	210	210	0	0	0
80- 90	97	223	8,204	62	3,083	201	5,469	1,077	90	0	90	90	0	0	0
90- 100	66	160	6,242	31	3,081	161	3,220	1,012	84	0	84	84	0	0	0
100- 125	94	257	10,384	72	5,577	235	5,193	2,016	172	0	172	172	0	0	0
125- 150	49	123	6,726	23	2,304	103	3,783	1,686	147	0	147	147	0	0	0
150- 200	39	97	6,596	38	3,899	99	2,602	1,272	111	0	111	111	0	0	0
200- 300	37	77	8,952	81	5,117	96	3,656	1,573	139	0	139	139	0	0	0
300- 500	21	59	7,926	332	6,841	53	4,474	1,029	91	0	91	91	0	0	0
500+	19	49	34,676	271	18,365	51	14,288	7,727	693	0	693	693	0	0	0
NEGATIVE	10,204	18,721	-479,655	8,384	20,536	230	71,167	21	1	0	1	1	0	0	0
SUB 0- 10	132,457	215,870	524,747	1,637	20,103	607	421,746	188,967	9,859	0	9,859	9,859	0	0	0
SUB 10- 20	32,383	88,285	443,964	1,065	48,200	4,088	278,676	168,099	10,014	0	10,014	10,014	0	0	0
SUB 20- 30	6,774	17,196	162,270	581	34,517	5,186	104,978	42,144	2,756	0	2,756	2,756	0	0	0
SUB 30- 40	1,896	4,683	64,289	456	22,605	2,412	43,008	7,703	503	0	503	503	0	0	0
SUB 40- 60	1,377	3,048	66,583	698	30,607	2,335	42,788	5,193	382	0	382	382	0	0	0
SUB 60- 100	654	1,573	47,801	285	20,258	1,442	26,811	8,243	679	0	679	679	0	0	0
SUB 100+	259	662	75,261	817	42,103	636	33,995	15,304	1,353	0	1,353	1,353	0	0	0
TOTAL	186,004	350,038	905,260	13,922	238,929	16,936	1,023,170	435,673	25,547	0	25,547	25,547	0	0	0

**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 ADDS	OR ADJUSTMENTS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND	TAX DUE
NEG >10	1,958	3,751	-172,259	2,200	2,565	20	5,533	316	26	0	26	3	23	3	20
NEG <10	3,642	5,072	-11,233	181	454	26	8,640	26	2	0	2	1	1	0	1
0- 2	53,119	32,157	60,199	697	1,422	677	79,504	5,772	298	0	298	23	275	22	253
2- 4	62,515	46,912	186,716	536	2,234	1,491	119,843	67,608	3,398	0	3,398	1,509	1,889	252	1,637
4- 6	58,160	57,596	290,378	658	3,244	3,324	120,482	164,942	9,074	0	9,074	4,441	4,633	655	3,979
6- 8	55,137	70,218	384,969	537	4,680	5,852	122,714	252,983	14,896	0	14,897	6,820	8,077	1,154	6,923
8- 10	50,913	76,671	457,488	531	6,360	11,961	119,170	321,407	20,354	0	20,354	8,675	11,679	1,674	10,005
10- 12	49,033	81,359	538,794	640	7,831	18,365	119,527	394,531	26,357	0	26,357	10,165	16,192	2,322	13,870
12- 14	46,625	80,996	605,277	653	9,533	24,606	114,953	457,783	31,655	0	31,656	10,717	20,939	3,007	17,932
14- 16	43,213	77,973	647,774	570	9,030	30,800	106,354	502,907	35,898	0	35,898	10,736	25,161	3,614	21,547
16- 18	40,228	73,490	683,299	505	9,216	36,945	98,336	539,902	39,775	1	39,776	10,143	29,634	4,258	25,376
18- 20	36,402	67,891	691,114	595	8,881	41,220	89,139	552,989	41,706	0	41,706	9,476	32,230	4,632	27,599
20- 22	32,850	62,611	689,142	619	8,252	45,455	80,375	556,262	42,726	0	42,726	8,684	34,042	4,891	29,151
22- 24	28,959	55,478	665,708	574	8,648	48,281	70,863	538,822	41,993	0	41,993	7,653	34,339	4,934	29,405
24- 26	26,517	52,266	662,456	489	7,953	52,016	64,896	538,427	42,422	1	42,423	7,237	35,186	5,056	30,130
26- 28	23,478	47,417	633,459	486	8,702	52,408	58,154	514,996	40,929	0	40,929	6,526	34,402	4,944	29,458
28- 30	20,376	42,047	590,593	339	8,429	49,077	51,100	482,488	38,647	0	38,647	5,736	32,911	4,729	28,182
30- 32	18,264	38,930	565,630	490	8,464	46,654	46,505	464,662	37,440	0	37,440	5,276	32,163	4,622	27,541
32- 34	15,912	35,396	524,699	405	8,865	42,256	41,236	432,903	35,055	0	35,055	4,742	30,313	4,356	25,957
34- 36	13,908	31,809	486,516	399	7,885	38,117	36,702	404,301	32,891	0	32,891	4,271	28,620	4,113	24,507
36- 38	12,550	29,561	464,050	410	8,637	35,151	33,615	387,184	31,639	0	31,639	3,939	27,700	3,980	23,720
38- 40	11,015	26,348	429,286	393	8,799	31,127	29,981	359,894	29,527	0	29,527	3,496	26,031	3,741	22,290
40- 45	22,168	54,698	939,209	923	21,100	63,397	61,350	794,460	65,610	0	65,610	7,182	58,428	8,396	50,032
45- 50	15,698	40,122	743,413	589	19,038	43,322	44,514	635,332	52,896	0	52,896	5,265	47,631	6,845	40,787
50- 55	11,391	28,994	596,361	898	18,547	33,102	33,099	512,719	42,978	0	42,978	3,840	39,137	5,624	33,513
55- 60	7,673	20,063	439,967	501	16,087	22,398	22,924	379,268	31,960	0	31,960	2,639	29,321	4,213	25,108
60- 70	8,780	22,729	565,053	971	24,669	25,722	26,709	488,985	41,521	0	41,521	3,043	38,478	5,529	32,949
70- 80	4,084	10,432	303,527	518	14,327	12,018	12,537	265,426	22,732	0	22,732	1,444	21,288	3,059	18,229
80- 90	2,155	5,315	182,336	515	10,454	6,357	6,764	159,295	13,727	0	13,727	769	12,958	1,862	11,096
90- 100	1,233	3,007	116,536	202	7,439	3,615	3,878	101,846	8,824	0	8,824	455	8,370	1,203	7,167
100- 125	1,417	3,452	156,685	504	10,033	4,206	4,527	138,442	12,065	0	12,065	567	11,498	1,652	9,846
125- 150	575	1,394	78,326	211	4,177	1,714	1,804	70,842	6,217	0	6,217	255	5,961	857	5,105
150- 200	636	1,541	108,470	402	5,850	1,892	1,995	99,139	8,746	0	8,746	345	8,402	1,207	7,194
200- 300	400	939	96,457	539	4,588	1,185	1,239	89,998	7,991	0	7,991	217	7,774	1,117	6,657
300- 500	221	564	82,147	216	2,292	662	686	78,727	7,024	0	7,024	173	6,851	985	5,867
500+	147	346	144,403	250	7,523	437	441	136,274	12,225	0	12,225	480	11,744	1,688	10,057
NEGATIVE	5,600	8,823	-183,492	2,381	3,018	46	14,173	343	28	0	28	4	24	3	21
SUBTOTAL	279,844	283,554	1,379,751	2,959	17,941	23,305	561,713	812,713	48,020	1	48,021	21,468	26,553	3,757	22,797
TOTAL	215,501	381,709	3,166,259	2,963	44,492	151,936	528,310	2,448,113	175,391	2	175,393	51,237	124,156	17,833	106,324
	132,180	259,819	3,241,358	2,507	41,985	147,236	325,388	2,630,994	206,716	1	206,718	35,837	170,880	24,555	146,326
	71,649	162,044	2,470,181	2,098	42,650	193,306	188,038	2,048,944	166,551	0	166,551	21,724	144,827	20,811	124,015
	56,930	143,877	2,178,950	2,910	74,773	164,219	161,886	2,321,778	193,445	0	193,445	18,926	174,518	25,078	149,440
	16,252	41,483	1,167,452	2,206	56,889	47,713	49,888	1,015,552	86,805	0	86,805	5,711	81,094	11,653	69,441
	3,396	8,236	666,488	2,121	34,462	10,094	10,693	613,422	54,267	0	54,267	2,037	52,230	7,505	44,725
<b>TOTAL</b>	<b>781,352</b>	<b>1,289,545</b>	<b>14,626,946</b>	<b>20,147</b>	<b>316,210</b>	<b>837,855</b>	<b>1,840,089</b>	<b>11,891,858</b>	<b>931,223</b>	<b>4</b>	<b>931,227</b>	<b>156,944</b>	<b>774,283</b>	<b>111,196</b>	<b>663,087</b>

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG 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 INSTAL SALES	TOTAL OREGON TAX	TAX CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND	TAX DUE
NEG >10	2,619	5,916	292,213	10,728	16,120	142	38,656	770	66	0	66	4	61	9	53
NEG <10	2,022	4,052	-7,488	642	1,452	44	18,695	331	28	0	28	4	25	4	21
0- 2	1,595	2,787	1,650	327	517	18	12,949	148	11	0	11	2	8	1	7
2- 4	2,315	3,795	7,150	440	1,132	29	18,190	391	23	0	23	11	12	2	11
4- 6	3,856	6,098	19,627	411	1,257	43	37,565	2,530	135	0	135	110	25	3	22
6- 8	6,419	9,466	45,304	608	1,829	119	47,358	10,566	588	0	588	431	157	22	136
8- 10	8,169	12,929	73,747	811	2,969	777	63,910	21,595	1,245	0	1,246	801	444	63	382
10- 12	10,009	16,804	110,426	871	4,027	1,862	82,201	38,890	2,321	0	2,321	1,389	932	133	799
12- 14	11,197	19,736	145,718	1,185	5,183	3,284	94,194	59,628	3,708	0	3,708	1,989	1,720	246	1,474
14- 16	11,772	21,619	176,738	1,069	6,501	5,421	99,666	80,653	5,211	0	5,211	2,472	2,739	392	2,346
16- 18	12,411	23,690	211,017	1,203	7,659	7,830	107,590	103,045	6,871	0	6,871	2,895	3,976	570	3,406
18- 20	12,529	24,677	238,137	1,346	8,806	10,297	108,801	124,430	8,556	0	8,556	3,161	5,395	774	4,620
20- 22	12,859	26,026	270,227	1,181	9,426	13,184	111,844	149,542	10,567	0	10,567	3,498	7,069	1,015	6,054
22- 24	13,403	27,496	308,317	1,488	10,672	17,075	114,616	178,627	12,957	0	12,957	3,826	9,130	1,312	7,819
24- 26	13,538	28,640	338,498	1,068	12,635	20,668	114,688	201,725	14,935	1	14,936	4,061	10,875	1,562	9,312
26- 28	13,972	30,226	377,342	1,689	13,942	24,944	118,253	231,259	17,454	1	17,454	4,278	13,176	1,893	11,283
28- 30	14,613	32,202	423,898	1,355	16,283	29,574	125,421	263,525	20,150	1	20,151	4,589	15,561	2,236	13,325
30- 32	15,067	34,044	466,948	1,312	18,935	33,380	130,060	295,223	22,854	0	22,854	4,789	18,066	2,596	15,470
32- 34	15,118	35,338	498,931	1,169	20,070	35,937	130,891	321,818	25,168	0	25,169	4,930	20,239	2,908	17,331
34- 36	15,237	36,727	533,226	1,314	20,248	38,065	134,032	349,909	27,576	0	27,576	5,083	22,493	3,232	19,260
36- 38	15,993	39,321	591,728	1,397	22,546	41,852	140,723	395,828	31,473	0	31,473	5,302	26,172	3,761	22,411
38- 40	16,024	39,788	625,050	1,725	23,412	43,369	143,975	423,993	33,941	0	33,941	5,369	28,572	4,106	24,466
40- 45	40,151	103,339	1,706,438	3,701	62,772	112,321	372,769	1,181,299	95,569	0	95,570	13,689	81,880	11,766	70,114
45- 50	37,661	102,044	1,787,651	4,419	64,168	108,542	362,373	1,273,834	104,266	0	104,266	13,474	90,792	13,047	77,745
50- 55	35,924	100,574	1,885,006	3,417	67,694	104,952	361,341	1,370,890	113,182	0	113,182	13,330	99,853	14,349	85,504
55- 60	32,631	93,415	1,874,675	3,155	69,965	96,026	343,393	1,385,029	115,208	0	115,208	12,399	102,809	14,774	88,035
60- 70	52,281	151,424	3,383,371	6,311	120,911	154,518	588,726	2,551,929	214,327	0	214,327	20,269	194,058	27,886	166,172
70- 80	36,318	106,556	2,712,896	5,202	87,982	107,458	447,630	2,094,017	177,696	2	177,697	14,276	163,422	23,484	139,938
80- 90	24,504	72,127	2,074,027	5,628	64,667	72,587	330,041	1,625,965	139,042	1	139,042	9,873	129,169	18,562	110,607
90-100	16,385	47,819	1,551,070	3,971	50,194	48,655	237,221	1,228,995	105,735	1	105,736	6,673	99,064	14,235	84,828
100-125	22,350	65,290	2,476,878	6,750	83,650	66,475	366,509	1,984,104	171,954	1	171,955	9,772	162,182	23,306	138,877
125-150	10,463	30,851	1,425,184	5,175	45,752	31,165	197,398	1,164,495	101,721	0	101,721	5,104	96,618	13,884	82,734
150-200	10,526	31,356	1,806,685	7,814	56,292	31,419	224,038	1,512,279	132,998	2	132,999	5,628	127,372	18,303	109,068
200-300	7,616	22,642	1,824,287	7,586	53,583	22,759	196,199	1,567,498	138,826	2	138,828	4,582	134,246	19,291	114,955
300-500	3,891	11,367	1,461,064	9,108	45,209	11,606	130,501	1,290,583	115,012	6	115,018	2,994	112,024	16,098	95,926
500+	2,743	7,746	3,550,788	24,352	105,701	8,183	271,217	3,198,484	287,065	16	287,081	9,634	277,447	39,869	237,578
NEGATIVE	4,641	9,968	-299,702	11,370	17,572	187	57,351	1,101	93	0	94	8	86	12	74
S 0- 10	22,354	35,075	147,477	2,598	7,704	987	179,972	35,229	2,003	0	2,003	1,355	648	91	557
U 10- 20	57,918	106,526	882,036	5,675	32,176	28,695	492,452	406,646	26,667	0	26,667	11,907	14,760	2,115	12,645
B 20- 30	68,385	144,590	1,718,282	6,781	62,958	105,444	584,823	1,024,677	76,063	2	76,064	20,252	55,812	8,018	47,794
T 30- 40	77,439	185,218	2,715,882	6,917	105,210	192,604	679,680	1,786,771	141,013	1	141,013	25,473	115,540	16,603	98,937
O 40- 60	146,367	399,372	7,253,771	14,691	264,600	421,841	1,439,875	5,211,152	428,225	0	428,226	52,892	375,333	53,935	321,398
T 60- 100	129,488	377,926	9,721,364	21,112	323,753	383,217	1,603,617	7,500,906	636,617	4	636,803	51,091	585,712	84,167	501,545
T 100+	57,589	169,252	12,544,885	60,785	390,187	171,606	1,385,863	10,717,443	947,576	26	947,602	37,713	909,889	130,751	779,138
TOTAL	564,181	1,427,927	34,683,997	129,929	1,204,161	1,304,582	6,423,634	26,683,926	2,258,439	33	2,258,472	200,692	2,057,781	295,693	1,762,088

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

1996 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	1,521	1,560	-96,457	3,599	2,892	37	9,969	408	36	0	36	1	35	5	30
NEG <10	3,096	2,735	-8,962	219	535	21	10,052	44	3	0	3	1	3	0	2
0- 2	48,683	20,445	55,372	642	1,368	682	69,645	5,707	296	0	296	18	278	23	255
2- 4	54,911	26,228	163,526	556	2,181	1,503	103,149	63,484	3,189	0	3,190	1,303	1,886	251	1,635
4- 6	48,389	29,823	241,143	593	3,477	3,341	101,045	140,583	7,826	0	7,826	3,266	4,560	645	3,916
6- 8	44,025	34,955	307,088	550	4,983	5,818	106,279	198,770	12,113	0	12,113	4,165	7,949	1,137	6,811
8- 10	37,990	33,994	341,012	787	6,671	12,333	101,007	230,716	15,302	0	15,302	4,231	11,071	1,589	9,482
10- 12	34,074	32,390	374,119	930	8,149	19,415	97,041	260,164	18,448	0	18,448	4,165	14,283	2,052	12,231
12- 14	31,242	30,687	405,432	1,213	8,675	25,860	91,513	289,481	21,437	0	21,437	4,031	17,406	2,501	14,905
14- 16	28,505	28,402	427,268	917	7,989	31,395	84,237	311,950	23,811	0	23,811	3,770	20,041	2,879	17,162
16- 18	26,689	27,048	453,321	1,004	8,132	36,611	80,665	335,571	26,190	0	26,190	3,532	22,657	3,256	19,402
18- 20	24,018	24,333	455,897	944	8,056	39,755	73,258	341,244	27,086	0	27,086	3,127	23,959	3,443	20,516
20- 22	21,772	22,268	456,852	803	7,564	42,189	67,929	344,635	27,714	0	27,714	2,848	24,866	3,573	21,293
22- 24	19,685	20,203	452,524	774	8,769	43,565	63,873	341,213	27,719	0	27,719	2,567	25,152	3,614	21,538
24- 26	17,971	18,468	449,089	750	9,255	44,731	60,510	339,149	27,789	0	27,789	2,358	25,431	3,654	21,777
26- 28	16,247	16,795	438,485	818	10,914	43,703	58,486	329,749	27,209	0	27,209	2,141	25,068	3,603	21,465
28- 30	14,453	15,029	418,957	760	10,814	39,023	56,194	316,342	26,270	0	26,270	1,928	24,342	3,498	20,844
30- 32	12,946	13,518	400,907	1,034	11,244	36,339	53,331	304,134	25,400	0	25,400	1,749	23,651	3,399	20,252
32- 34	11,138	11,636	367,280	812	11,386	31,650	49,614	278,521	23,371	0	23,371	1,513	21,858	3,141	18,717
34- 36	9,470	9,947	331,249	833	9,947	27,051	44,166	253,568	21,376	0	21,376	1,304	20,072	2,884	17,188
36- 38	8,770	9,274	324,327	858	10,877	25,333	43,905	247,361	20,925	0	20,925	1,205	19,720	2,834	16,887
38- 40	7,689	8,120	299,723	770	10,971	22,196	41,520	228,071	19,355	0	19,355	1,076	18,279	2,627	15,652
40- 45	15,814	16,736	670,015	2,041	30,149	45,809	97,735	504,111	42,963	0	42,963	2,232	40,731	5,853	34,878
45- 50	10,995	11,684	520,495	2,124	27,428	32,190	77,441	390,903	33,509	0	33,509	1,569	31,941	4,590	27,351
50- 55	7,542	8,102	394,735	1,542	21,870	22,103	58,454	297,808	25,656	0	25,656	1,143	24,513	3,523	20,991
55- 60	5,076	5,427	290,957	1,116	17,488	14,928	43,949	219,267	18,961	0	18,961	767	18,194	2,614	15,580
60- 70	6,382	6,881	411,256	2,015	25,853	18,846	60,417	312,961	27,190	0	27,190	1,035	26,155	3,758	22,397
70- 80	3,506	3,750	261,311	1,435	16,159	10,368	38,359	200,870	17,541	0	17,541	626	16,915	2,431	14,484
80- 90	2,108	2,262	178,488	1,620	12,333	6,255	26,620	137,162	12,022	1	12,023	418	11,604	1,668	9,937
90- 100	1,428	1,527	135,249	923	9,014	4,256	17,422	106,717	9,385	0	9,385	305	9,081	1,305	7,776
100- 125	2,112	2,341	233,910	1,543	14,215	6,300	31,067	186,429	16,454	0	16,454	491	15,962	2,294	13,669
125- 150	1,037	1,137	141,506	1,011	8,165	3,095	17,803	114,840	10,176	0	10,176	276	9,900	1,423	8,478
150- 200	1,028	1,111	175,925	1,745	9,981	3,081	19,382	146,521	13,029	0	13,029	355	12,674	1,821	10,852
200- 300	728	775	173,835	1,297	8,540	2,176	17,361	148,097	13,217	0	13,217	242	12,975	1,865	11,111
300- 500	402	437	150,836	1,807	4,917	1,200	13,260	134,035	12,001	5	12,006	182	11,824	1,699	10,125
500+	323	332	386,042	5,398	15,170	969	29,846	346,496	31,135	0	31,135	495	30,640	4,403	26,237
NEGATIVE	4,617	4,295	-105,418	3,818	3,426	58	20,022	452	39	0	39	2	37	5	32
SUBTOTAL	233,998	145,445	1,108,141	3,128	18,680	23,678	481,126	639,260	38,726	1	38,727	12,982	25,745	3,645	22,099
U 10- 20	144,528	142,860	2,116,037	5,008	41,001	153,037	426,714	1,538,410	116,972	0	116,972	18,625	98,347	14,132	84,216
B 20- 30	90,128	92,763	2,215,907	3,906	47,317	214,111	306,992	1,671,089	136,700	0	136,701	11,842	124,859	17,941	106,917
T 30- 40	50,013	52,495	1,723,487	4,307	54,030	142,569	232,536	1,311,654	110,427	0	110,428	6,848	103,580	14,884	88,696
O 40- 60	39,427	41,949	1,876,201	6,823	96,934	115,031	277,579	1,412,088	121,089	0	121,089	5,710	115,379	16,580	98,799
T 60- 100	13,424	14,420	986,304	5,994	63,359	39,725	142,816	757,710	66,139	1	66,139	2,385	63,755	9,162	54,593
T 100+	5,630	6,133	1,262,054	12,801	60,988	16,821	128,718	1,076,420	96,012	5	96,017	2,042	93,975	13,504	80,471
TOTAL	581,765	500,360	11,182,712	45,784	385,736	705,031	2,016,502	8,407,083	686,105	8	686,113	60,436	625,676	89,854	535,823



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

**FOR SINGLE FULL YEAR FAMILY SIZE ZERO 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/ I/TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDI T	AVG TAX AFTER CREDI TS	AVG SURPLS REFUND	AVG TAX DUE	TAX /AGI	TAX /TBAL	TBAL /AGI
NEG >10	17	0.00	-28,187	0	79	0	1,305	0	0	0	0	0	0	0	0	-0.0		-0.0
NEG <10	451	0.00	-1,307	46	50	0	678	8	0	0	0	0	0	0	0	-0.0	4.6	-0.6
0- 2	29,146	0.00	1,155	6	32	23	970	179	9	0	9	0	9	1	8	0.7	4.6	15.5
2- 4	29,941	0.00	2,972	4	43	49	1,640	1,250	63	0	63	0	63	8	54	1.8	4.3	42.1
4- 6	20,197	0.00	4,901	4	57	163	1,714	2,975	165	0	165	1	164	24	140	2.9	4.7	60.7
6- 8	10,738	0.00	6,881	5	83	423	1,737	4,653	282	0	282	1	282	40	241	3.5	5.2	67.6
8- 10	5,667	0.00	8,894	8	100	696	1,739	6,371	421	0	421	2	419	60	359	4.0	5.6	71.6
10- 12	3,147	0.00	10,926	13	147	984	1,768	8,068	574	0	574	2	572	82	490	4.5	6.1	73.8
12- 14	1,843	0.00	12,900	26	155	1,242	1,797	9,789	728	0	728	2	726	104	622	4.8	6.4	75.9
14- 16	1,144	0.00	14,940	50	233	1,499	1,741	11,544	886	0	886	3	883	127	756	5.1	6.5	77.3
16- 18	749	0.00	16,954	44	179	1,752	1,761	13,308	1,045	0	1,045	5	1,040	149	890	5.3	6.7	78.5
18- 20	576	0.00	18,919	42	287	2,024	1,755	14,917	1,190	0	1,190	5	1,184	170	1,014	5.4	6.8	78.8
20- 22	343	0.00	20,910	95	598	2,312	1,759	16,348	1,320	0	1,320	7	1,313	189	1,124	5.4	6.9	78.2
22- 24	280	0.00	22,903	16	707	2,483	1,734	18,013	1,470	0	1,470	6	1,463	210	1,253	5.9	7.0	78.6
24- 26	220	0.00	24,993	58	264	2,726	1,665	20,398	1,683	0	1,683	10	1,673	240	1,432	5.7	7.0	81.6
26- 28	150	0.00	26,960	49	699	2,744	1,867	21,683	1,798	0	1,798	8	1,791	257	1,533	5.7	7.1	80.4
28- 30	97	0.00	28,940	22	880	2,689	2,212	23,186	1,934	0	1,934	3	1,932	278	1,654	5.7	7.1	80.1
30- 32	95	0.00	31,030	258	710	2,580	1,621	26,407	2,226	0	2,226	4	2,223	319	1,903	6.1	7.2	85.1
32- 34	57	0.00	32,976	96	1,152	2,527	2,438	26,986	2,278	0	2,278	5	2,273	327	1,947	6.1	7.2	81.0
34- 36	53	0.00	34,976	54	598	2,717	1,768	30,426	2,584	0	2,584	3	2,583	367	2,186	6.3	7.2	87.0
36- 38	40	0.00	37,008	168	1,011	2,775	1,365	32,025	2,729	0	2,729	1	2,727	392	2,335	6.3	7.3	86.5
38- 40	30	0.00	39,022	317	594	3,000	2,506	33,340	2,847	0	2,847	0	2,847	409	2,438	6.2	7.3	85.4
40- 45	63	0.00	42,309	487	2,179	2,829	2,916	34,872	2,985	0	2,985	68	2,917	419	2,498	5.9	7.2	82.4
45- 50	35	0.00	46,859	1,260	637	2,914	1,602	42,966	3,713	0	3,713	11	3,702	532	3,170	6.8	7.4	91.7
50- 55	31	0.00	52,185	174	2,135	2,903	1,873	45,448	3,936	0	3,936	32	3,904	561	3,343	6.4	7.4	87.1
55- 60	16	0.00	56,423	604	6,657	3,000	2,816	44,555	3,855	0	3,855	35	3,820	549	3,271	5.8	7.3	79.0
60- 70	24	0.00	65,046	6	2,146	3,000	2,558	57,540	5,024	0	5,024	16	5,007	720	4,288	6.6	7.5	88.5
70- 80	23	0.00	73,857	185	3,535	3,000	3,303	64,204	5,624	0	5,624	150	5,474	787	4,687	6.3	7.3	86.9
80- 90	9	0.00	84,705	828	2,448	2,667	2,197	78,222	6,885	0	6,885	54	6,832	982	5,850	6.9	7.5	92.3
90- 100	11	0.00	96,149	941	6,072	3,000	1,611	86,407	7,622	0	7,622	5	7,617	1,095	6,522	6.8	7.5	89.9
100- 125	18	0.00	111,944	2,347	3,047	3,000	6,929	101,801	9,007	0	9,007	735	8,272	1,189	7,083	6.3	7.0	90.9
125- 150	3	0.00	137,444	13,014	2,992	3,000	3,212	141,254	12,558	0	12,558	18	12,540	1,802	10,738	7.8	7.6	102.8
150- 200	17	0.00	171,114	736	7,216	3,000	3,568	158,066	14,071	0	14,071	940	13,131	1,887	11,244	6.6	7.1	92.4
200- 300	9	0.00	253,975	93	1,127	3,000	2,141	247,800	22,147	0	22,147	23	22,123	3,179	18,944	7.5	7.6	97.6
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+	5	0.00	630,433	496	21,725	3,000	7,755	598,450	53,705	0	53,705	0	53,705	7,718	45,988	7.3	7.7	94.9
NEGATI VE	468	0.00	-2,284	45	51	0	701	8	0	0	0	0	0	0	0	-0.0	4.6	-0.3
S	95,689	0.00	3,615	5	51	146	1,468	1,973	114	0	114	0	113	16	97	2.7	4.9	54.6
UB	1,459	0.00	13,252	27	176	1,284	1,769	10,081	755	0	755	3	752	108	644	4.9	6.4	76.1
T	1,090	0.00	23,794	55	597	2,533	1,792	18,936	1,552	0	1,552	7	1,545	222	1,323	5.6	7.0	79.6
O	275	0.00	33,935	271	811	2,670	1,878	28,875	2,447	0	2,447	8	2,438	350	2,088	6.2	7.2	85.1
T	145	0.00	47,076	620	2,291	2,884	2,365	40,155	3,460	0	3,460	43	3,417	491	2,926	6.2	7.3	85.3
0	67	0.00	75,818	331	3,308	2,955	2,610	67,345	5,906	0	5,906	65	5,841	839	5,002	6.6	7.4	88.8
100+	53	0.00	212,298	1,881	6,181	3,000	5,086	200,077	17,852	0	17,852	556	17,296	2,485	14,810	7.0	7.4	94.2
TOTAL	105,246	0.00	4,771	10	75	264	1,495	2,979	197	0	197	1	196	28	168	3.5	5.6	62.4

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ LTM 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	1,470	1.00	64,396	2,409	1,899	25	6,548	261	23	0	23	1	22	3	19	-0.0	7.3	-0.4
NEG <10	2,592	1.01	-3,148	76	193	7	3,657	16	1	0	1	0	1	0	-0.0	5.0	-0.5	
0- 2	19,027	1.01	1,109	25	23	1	2,122	25	2	0	2	1	1	0	1	0.1	2.7	2.3
2- 4	24,178	1.01	2,985	18	36	1	2,171	1,040	52	0	52	52	1	0	0	0.0	0.0	34.8
4- 6	27,255	1.01	5,043	18	84	2	2,371	2,846	159	0	159	113	46	0	40	0.8	1.4	56.4
6- 8	32,338	1.01	7,006	15	124	39	2,652	4,455	272	0	272	121	151	22	129	1.8	2.9	63.6
8- 10	31,383	1.01	8,991	23	194	267	2,843	5,993	397	0	397	125	272	39	233	2.6	3.9	66.7
10- 12	30,105	1.01	10,986	29	252	540	2,977	7,564	536	0	536	129	407	58	348	3.2	4.6	68.8
12- 14	28,640	1.01	12,982	41	292	817	3,017	9,201	681	0	681	131	549	79	470	3.6	5.1	70.9
14- 16	26,728	1.01	14,991	32	286	1,101	3,019	10,891	831	0	831	133	697	100	597	4.0	5.5	72.6
16- 18	25,286	1.01	16,987	38	314	1,381	3,075	12,518	976	0	976	131	846	122	724	4.3	5.8	73.7
18- 20	22,905	1.01	18,984	38	339	1,664	3,079	14,173	1,125	0	1,125	129	996	143	853	4.5	6.0	74.7
20- 22	20,913	1.01	20,985	37	345	1,948	3,151	15,799	1,270	0	1,270	128	1,142	164	978	4.7	6.2	75.3
22- 24	18,883	1.00	22,989	41	448	2,227	3,275	17,298	1,405	0	1,405	127	1,278	184	1,094	4.8	6.3	75.2
24- 26	17,295	1.00	24,989	43	527	2,502	3,359	18,832	1,543	0	1,543	128	1,415	203	1,211	4.8	6.4	75.4
26- 28	15,649	1.00	26,990	51	684	2,705	3,611	20,263	1,672	0	1,672	128	1,544	222	1,322	4.9	6.5	75.1
28- 30	13,931	1.01	28,988	54	759	2,771	3,912	21,853	1,815	0	1,815	129	1,685	242	1,443	5.0	6.6	75.4
30- 32	12,415	1.00	30,967	81	884	2,815	4,143	23,449	1,958	0	1,958	130	1,828	263	1,565	5.1	6.7	75.7
32- 34	10,699	1.00	32,975	75	1,048	2,846	4,486	24,958	2,094	0	2,094	131	1,963	282	1,681	5.1	6.7	75.7
34- 36	9,056	1.01	34,979	88	1,040	2,860	4,691	26,725	2,253	0	2,253	132	2,121	305	1,816	5.2	6.8	76.4
36- 38	8,359	1.00	36,982	102	1,274	2,894	5,045	28,140	2,380	0	2,380	131	2,249	323	1,926	5.2	6.8	76.1
38- 40	7,350	1.01	38,979	101	1,465	2,889	5,435	29,601	2,512	0	2,512	133	2,378	342	2,037	5.2	6.9	75.9
40- 45	15,092	1.00	42,366	132	1,958	2,898	6,232	31,787	2,709	0	2,709	134	2,574	370	2,204	5.2	6.9	75.0
45- 50	10,484	1.01	47,339	197	2,582	2,928	7,121	35,410	3,035	0	3,035	136	2,899	417	2,483	5.2	7.0	74.8
50- 55	7,120	1.01	52,339	213	3,020	2,929	7,633	39,320	3,387	0	3,387	143	3,244	466	2,777	5.3	7.1	75.1
55- 60	4,808	1.01	57,324	223	3,556	2,940	8,749	43,031	3,721	0	3,721	144	3,577	514	3,063	5.3	7.1	75.1
60- 70	6,025	1.01	64,435	331	4,237	2,954	9,540	48,827	4,242	0	4,242	154	4,088	587	3,500	5.4	7.2	75.8
70- 80	3,303	1.01	74,532	421	4,786	2,956	11,084	57,034	4,980	0	4,980	171	4,809	691	4,118	5.5	7.2	76.5
80- 90	1,003	1.01	84,652	805	6,064	2,968	12,810	64,739	5,674	0	5,674	189	5,485	788	4,697	5.5	7.3	76.5
90- 100	1,344	1.01	94,699	668	6,608	2,979	12,219	74,472	6,549	0	6,549	205	6,344	912	5,432	5.7	7.3	78.6
100- 125	1,944	1.01	110,708	765	7,128	2,984	14,948	87,712	7,740	0	7,740	205	7,535	1,083	6,452	5.8	7.4	79.2
125- 150	968	1.01	136,446	997	8,231	2,987	17,226	110,403	9,783	0	9,783	257	9,526	1,369	8,157	6.0	7.4	80.9
150- 200	952	1.01	171,097	1,770	10,184	2,997	19,341	141,665	12,596	0	12,596	310	12,286	1,766	10,521	6.1	7.4	82.8
200- 300	680	1.01	238,322	1,887	12,321	2,988	24,379	202,010	18,027	0	18,027	335	17,692	2,542	15,150	6.4	7.5	84.8
300- 500	375	1.01	374,176	4,790	12,624	2,984	33,966	331,441	29,676	14	29,689	462	29,227	4,200	25,027	6.7	7.6	88.6
500+	309	1.01	1,214,424	16,853	47,552	3,000	93,642	1,090,271	97,971	0	97,971	1,594	96,377	13,849	82,528	6.8	7.6	89.8
NEGATIVE	4,062	1.01	-25,313	920	810	14	4,703	104	9	0	9	0	9	1	7	-0.0	7.1	-0.4
S 0- 10	134,181	1.01	5,511	20	102	73	2,478	3,244	200	0	200	91	110	16	94	1.7	2.9	58.9
U 10- 20	133,664	1.01	14,720	35	294	1,063	3,030	10,650	810	0	810	131	679	98	582	4.0	5.5	72.3
T 20- 30	86,671	1.00	24,591	44	531	2,388	3,431	18,510	1,514	0	1,514	128	1,386	199	1,187	4.8	6.4	75.3
O 30- 40	47,879	1.00	34,455	88	1,108	2,856	4,678	26,169	2,203	0	2,203	131	2,072	298	1,774	5.1	6.8	76.0
T 40- 60	37,504	1.01	47,567	177	2,539	2,918	7,107	35,671	3,058	0	3,058	138	2,921	420	2,501	5.3	7.0	75.0
T 60- 100	12,675	1.01	73,470	465	4,920	2,959	10,743	56,199	4,905	0	4,905	169	4,736	681	4,055	5.5	7.2	76.5
T 100+	5,228	1.01	227,202	2,377	11,348	2,988	23,412	193,343	17,247	1	17,248	351	16,897	2,428	14,469	6.4	7.5	85.1
TOTAL	461,864	1.01	22,275	95	806	1,425	3,904	16,839	1,383	0	1,383	122	1,262	181	1,080	4.9	6.4	75.6

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$'000)	# OF RETURNS	AVG EXEMPT	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	24	2.04	35,227	220	1,627	30	9,927	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	43	2.00	-4,108	49	281	0	4,575	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	360	2.00	1,167	0	37	0	2,018	11	1	0	1	1	0	0	0	0.0	0.0	1.0
2- 4	602	2.01	2,991	19	34	0	1,906	1,168	58	0	58	58	0	0	0	0.0	0.0	39.0
4- 6	677	2.01	5,032	7	30	0	1,932	3,143	177	0	177	177	0	0	0	0.0	0.0	62.5
6- 8	670	2.01	6,980	1	91	1	1,984	4,941	305	0	305	244	61	8	53	0.8	1.1	70.8
8- 10	654	2.00	8,992	4	11	14	2,109	6,915	472	0	472	264	207	30	177	2.0	2.6	76.9
10- 12	562	2.00	10,966	38	124	130	2,346	8,474	613	0	613	282	330	47	283	2.6	3.3	77.3
12- 14	538	2.01	12,977	1	63	305	2,468	10,264	773	0	773	307	466	67	399	3.1	3.9	79.1
14- 16	483	2.01	15,000	21	55	504	2,412	12,090	936	0	936	278	658	95	564	3.8	4.7	80.6
16- 18	454	2.01	16,982	14	113	686	2,598	13,635	1,074	0	1,074	286	788	113	674	4.0	4.9	80.3
18- 20	401	2.00	18,919	65	185	997	3,320	14,780	1,179	0	1,179	274	904	130	774	4.1	5.2	78.1
20- 22	369	2.00	20,957	7	299	1,426	2,810	16,491	1,332	0	1,332	264	1,068	153	914	4.4	5.5	78.7
22- 24	396	2.01	22,993	4	274	1,736	3,077	17,961	1,464	0	1,464	263	1,201	173	1,029	4.4	5.7	78.1
24- 26	331	2.01	24,993	4	172	2,009	3,511	19,365	1,590	0	1,590	262	1,327	191	1,137	4.4	5.9	77.5
26- 28	327	2.01	26,959	33	269	2,278	3,939	20,699	1,710	0	1,710	258	1,452	209	1,244	4.4	6.0	76.8
28- 30	310	2.00	29,015	23	380	2,626	3,465	22,638	1,885	0	1,885	257	1,628	234	1,394	4.8	6.2	78.0
30- 32	314	2.01	30,973	16	444	2,704	4,198	23,832	1,992	0	1,992	255	1,737	250	1,488	4.8	6.2	76.9
32- 34	291	2.00	32,979	22	323	2,815	4,092	25,798	2,168	0	2,168	261	1,907	274	1,633	5.0	6.3	78.2
34- 36	275	2.01	34,978	16	280	2,811	4,393	27,537	2,324	0	2,324	272	2,052	295	1,757	5.0	6.4	78.7
36- 38	263	2.00	36,966	7	531	2,840	4,670	29,039	2,460	0	2,460	255	2,205	317	1,888	5.1	6.5	78.6
38- 40	224	2.01	39,032	52	608	2,828	5,100	30,620	2,602	0	2,602	270	2,332	335	1,997	5.1	6.5	78.4
40- 45	480	2.01	42,417	33	728	2,880	5,650	33,286	2,842	0	2,842	255	2,587	372	2,215	5.2	6.7	78.5
45- 50	341	2.01	47,368	58	715	2,915	5,759	38,141	3,279	0	3,279	261	3,018	434	2,584	5.5	6.8	80.5
50- 55	278	2.01	52,267	29	822	2,961	6,855	41,804	3,609	0	3,609	257	3,352	482	2,870	5.5	6.9	80.0
55- 60	199	2.00	57,322	125	1,327	2,955	7,450	45,980	3,985	0	3,985	264	3,721	535	3,186	5.6	6.9	80.2
60- 70	239	2.00	64,226	72	896	2,939	8,876	51,684	4,497	0	4,497	281	4,216	606	3,610	5.6	7.0	80.5
70- 80	128	2.00	74,640	112	1,801	2,977	8,697	61,339	5,366	0	5,366	260	5,106	734	4,372	5.9	7.1	82.2
80- 90	61	2.00	85,417	13	2,029	2,951	10,038	70,484	6,189	0	6,189	406	5,782	831	4,951	5.8	7.0	82.5
90-100	56	2.02	94,552	224	2,840	3,000	12,798	78,217	6,885	0	6,885	379	6,505	935	5,570	5.9	7.1	82.7
100-125	94	2.00	110,409	121	2,545	2,968	12,307	92,968	8,212	0	8,212	375	7,837	1,126	6,711	6.1	7.2	84.2
125-150	42	2.00	135,206	66	2,449	3,000	17,198	113,062	10,021	0	10,021	359	9,662	1,388	8,274	6.1	7.3	83.6
150-200	37	2.03	173,956	1,283	2,857	3,000	14,869	155,177	13,811	0	13,811	517	13,294	1,910	11,383	6.5	7.3	89.2
200-300	30	2.00	245,181	172	2,835	3,000	19,780	220,756	19,713	0	19,713	328	19,385	2,786	16,603	6.8	7.5	90.0
300-500	21	2.00	392,557	378	6,397	3,000	20,920	362,617	32,481	0	32,481	330	32,150	4,620	27,530	7.0	7.6	92.4
500+	6	2.00	836,346	31,390	61,372	3,000	137,493	674,813	60,578	0	60,578	265	60,314	8,667	51,647	6.2	7.7	80.7
NEGATIVE	67	2.01	-15,255	110	763	11	6,492	0	0	0	0	0	0	0	0	0.0	.	.
SUBTOTAL 0- 10	2,963	2.01	5,462	7	41	3	1,988	3,600	225	0	225	166	60	8	51	0.9	1.4	65.9
SUBTOTAL 10- 20	2,438	2.01	14,637	26	105	489	2,593	11,584	891	0	891	286	605	87	518	3.5	4.5	79.1
SUBTOTAL 20- 30	1,733	2.01	24,767	14	278	1,984	3,335	19,269	1,582	0	1,582	261	1,321	190	1,131	4.6	5.9	77.8
SUBTOTAL 30- 40	1,367	2.01	34,679	21	429	2,796	4,453	27,110	2,286	0	2,286	262	2,024	291	1,733	5.0	6.4	78.2
SUBTOTAL 40- 60	1,298	2.01	48,113	53	837	2,918	6,213	38,332	3,296	0	3,296	258	3,038	437	2,601	5.4	6.8	79.7
SUBTOTAL 60- 100	484	2.00	73,160	93	1,272	2,957	9,429	59,677	5,216	0	5,216	303	4,914	706	4,208	5.8	7.1	81.6
SUBTOTAL 100+	230	2.00	187,438	1,144	4,502	2,987	18,639	163,112	14,525	0	14,525	382	14,143	2,032	12,111	6.5	7.4	87.0
TOTAL	10,580	2.01	26,668	49	400	1,358	3,916	21,315	1,782	0	1,782	243	1,539	221	1,318	4.9	6.2	79.9

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

1996 PERSONAL INCOME TAX REPORTS

FOR SINGLE 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/1 TM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND	AVG TAX DUE	TAX/ AGI	TAX/ TBAL	TBAL/ AGI
NEG >10	7	3.00	-49,936	7,639	7,153	0	8,387	3,463	289	0	289	53	236	34	202	-0.4	5.8	-6.9
NEG <10	7	3.00	-3,024	0	74	256	8,430	0	0	0	0	0	0	0	0	0.0	0.0	0.0
0- 2	110	3.04	1,207	0	0	0	1,895	12	1	0	1	1	0	0	0	0.0	0.0	1.0
2- 4	141	3.02	2,953	0	0	11	2,111	1,115	56	0	56	56	0	0	0	0.0	0.0	37.8
4- 6	184	3.01	4,925	0	118	0	1,910	3,033	170	0	170	170	0	0	0	0.0	0.0	61.6
6- 8	214	3.01	7,043	0	4	1	1,956	5,132	318	0	318	316	2	2	0	0.0	0.0	72.9
8- 10	202	3.02	8,954	24	11	0	1,971	7,069	484	0	484	374	110	16	94	1.1	1.3	79.0
10- 12	179	3.01	10,934	0	21	1	2,023	8,894	648	0	648	381	267	38	229	2.1	2.6	81.3
12- 14	162	3.00	12,920	7	20	86	2,121	10,713	810	0	810	406	404	58	346	2.7	3.2	82.9
14- 16	95	3.01	15,052	0	479	203	2,505	11,915	922	0	922	416	506	73	434	2.9	3.6	79.2
16- 18	136	3.00	16,913	0	19	481	2,131	14,283	1,131	0	1,131	417	715	103	612	3.6	4.3	84.4
18- 20	96	3.00	18,949	160	329	700	2,890	15,272	1,226	0	1,226	391	835	120	715	3.8	4.7	80.6
20- 22	104	3.02	20,922	0	237	968	2,664	17,088	1,387	0	1,387	384	1,003	144	859	4.1	5.0	81.7
22- 24	88	3.03	23,007	0	30	1,229	2,713	19,048	1,560	0	1,560	403	1,157	166	991	4.3	5.2	82.8
24- 26	91	3.02	25,077	0	0	305	3,225	19,969	1,643	0	1,643	379	1,264	182	1,082	4.3	5.4	79.6
26- 28	82	3.01	27,032	0	0	192	3,403	21,563	1,786	0	1,786	389	1,397	201	1,196	4.4	5.5	79.8
28- 30	79	3.03	28,986	0	461	2,220	3,926	22,475	1,870	0	1,870	390	1,480	213	1,267	4.4	5.6	77.5
30- 32	92	3.01	31,005	0	536	2,574	3,381	24,565	2,059	0	2,059	385	1,673	240	1,433	4.6	5.8	79.2
32- 34	66	3.02	32,932	0	208	2,706	3,468	26,550	2,235	0	2,235	387	1,848	266	1,583	4.9	6.0	80.6
34- 36	64	3.00	34,986	13	284	2,700	4,870	27,145	2,290	0	2,290	377	1,913	275	1,638	4.7	6.0	77.6
36- 38	85	3.04	36,956	1	539	2,711	4,516	29,357	2,490	0	2,490	380	2,110	303	1,807	4.9	6.2	79.4
38- 40	69	3.00	39,056	39	258	2,852	4,602	31,383	2,670	0	2,670	388	2,282	328	1,954	5.0	6.2	80.4
40- 45	127	3.01	42,397	20	702	2,848	4,284	34,663	2,967	0	2,967	394	2,573	370	2,203	5.2	6.4	81.8
45- 50	98	3.02	47,420	0	593	2,957	5,486	38,419	3,304	0	3,304	387	2,917	419	2,498	5.3	6.5	81.0
50- 55	86	3.02	52,617	117	720	2,965	6,617	42,471	3,668	0	3,668	416	3,252	467	2,785	5.3	6.6	80.7
55- 60	39	3.03	57,309	206	369	2,923	7,381	46,841	4,062	0	4,062	381	3,681	529	3,152	5.5	6.7	81.7
60- 70	64	3.02	65,269	90	690	2,953	7,830	54,017	4,707	0	4,707	379	4,328	622	3,706	5.7	6.9	82.8
70- 80	39	3.00	74,626	658	705	2,982	11,958	59,791	5,226	0	5,226	434	4,792	689	4,104	5.5	6.9	80.1
80- 90	25	3.00	84,744	9	1,146	3,000	8,110	72,511	6,371	0	6,371	379	5,992	861	5,131	6.1	7.1	85.6
90- 100	9	3.00	95,408	54	569	3,000	15,772	76,121	6,696	0	6,696	378	6,318	908	5,410	5.7	7.1	79.8
100- 125	43	3.02	113,303	0	1,121	2,953	13,470	95,759	8,463	0	8,463	610	7,854	1,129	6,725	5.9	7.0	84.5
125- 150	19	3.00	138,987	144	4,074	2,842	15,987	116,689	10,347	0	10,347	522	9,825	1,412	8,413	6.1	7.2	84.0
150- 200	16	3.00	168,725	32	3,246	3,000	15,135	148,214	13,184	0	13,184	1,355	11,829	1,700	10,130	6.0	6.8	87.8
200- 300	6	3.00	249,105	1,273	7,871	3,000	17,290	222,217	19,844	0	19,844	389	19,456	2,796	16,660	6.7	7.5	89.2
300- 500	4	3.00	361,526	0	5,821	3,000	14,585	338,120	30,276	0	30,276	372	29,904	4,297	25,607	7.1	7.6	93.5
500+	3	3.00	871,663	0	23	3,000	15,636	853,792	76,686	0	76,686	389	76,298	10,964	65,334	7.5	7.7	97.9
NEGATIVE	14	3.00	-26,480	3,819	3,614	128	8,409	1,732	145	0	145	27	118	17	101	-0.4	5.8	-6.5
S 0- 10	851	3.02	5,606	6	29	2	1,967	3,811	241	0	241	214	27	4	23	0.4	0.6	68.0
U 10- 20	668	3.00	14,370	25	130	249	2,262	11,778	908	0	908	401	507	73	434	3.0	3.7	82.0
B 20- 30	444	3.02	24,750	0	241	1,540	3,150	19,852	1,634	0	1,634	389	1,245	179	1,066	4.3	5.4	80.2
T 30- 40	376	3.01	34,843	10	385	2,700	4,130	27,687	2,339	0	2,339	383	1,955	281	1,674	4.8	6.0	79.5
O 40- 60	350	3.02	47,976	59	639	2,915	5,539	38,990	3,356	0	3,356	396	2,960	425	2,534	5.3	6.5	81.3
T 60- 100	137	3.01	73,467	234	770	2,973	9,578	60,488	5,289	0	5,289	395	4,894	703	4,191	5.7	6.9	82.3
100+	91	3.01	173,276	119	2,727	2,945	14,661	153,333	13,645	0	13,645	690	12,955	1,862	11,093	6.4	7.2	88.5
TOTAL	2,931	3.01	27,538	48	338	1,216	3,698	22,602	1,897	0	1,897	349	1,548	222	1,325	4.8	5.9	82.1

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

FOR SINGLE FULL YEAR FAMILY SIZE RANGE 4+ RETURNS IN OREGON

1996 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/LTM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT_ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDI T	AVG TAX AFTER CREDITS	AVG SURPLS REFUND	AVG TAX DUE	TAX/AGI	TAX/TBAL	TBAL/AGI
NEG >10	3	5.33	-40,189	0	3,175	0	8,397	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	3	4.33	-4,854	0	0	0	3,768	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	40	4.48	1,078	0	16	0	1,800	12	1	0	1	1	0	0	0	0.0	0.0	1.1
2- 4	49	4.43	2,906	0	0	0	1,800	1,106	55	0	55	55	0	0	0	0.0	0.0	38.1
4- 6	76	4.36	5,095	0	0	0	1,823	3,272	186	0	186	186	0	0	0	0.0	0.0	64.2
6- 8	65	4.46	7,184	0	111	0	1,839	5,262	328	0	328	328	0	0	0	0.0	0.0	73.2
8- 10	84	4.57	8,967	0	8	7	1,930	7,021	480	0	480	470	10	1	9	0.1	0.1	78.3
10- 12	81	4.49	10,974	0	145	0	1,980	8,871	648	0	648	533	115	16	99	0.9	1.1	80.8
12- 14	59	4.53	13,025	0	8	1	1,948	11,068	842	0	842	569	273	39	234	1.8	2.1	85.0
14- 16	55	4.53	14,992	0	210	65	2,510	12,431	969	0	969	547	422	60	361	2.4	2.9	82.9
16- 18	64	4.41	16,992	0	26	165	1,968	14,853	1,183	0	1,183	583	600	86	513	3.0	3.5	87.4
18- 20	40	4.63	18,957	0	498	326	2,648	15,564	1,251	0	1,251	578	674	97	577	3.0	3.7	82.1
20- 22	43	4.58	21,017	0	26	567	2,591	17,834	1,452	0	1,452	581	871	125	746	3.5	4.2	84.9
22- 24	38	4.58	22,956	0	151	810	2,548	19,447	1,596	0	1,596	584	1,012	146	867	3.8	4.5	84.7
24- 26	34	4.35	25,062	0	91	1,247	2,284	21,440	1,775	0	1,775	542	1,233	177	1,056	4.2	4.9	85.5
26- 28	39	4.36	26,892	0	53	1,434	3,101	22,303	1,853	0	1,853	555	1,298	186	1,111	4.1	5.0	82.9
28- 30	36	4.39	28,871	0	96	1,868	2,875	24,031	2,008	0	2,008	544	1,464	210	1,253	4.3	5.2	83.2
30- 32	30	4.47	31,014	0	254	1,871	3,571	25,318	2,125	0	2,125	554	1,571	226	1,345	4.3	5.3	81.6
32- 34	29	4.48	33,039	0	104	2,481	3,584	27,870	2,354	0	2,354	558	1,797	258	1,538	4.4	5.5	84.4
34- 36	22	4.55	34,900	0	410	2,608	3,358	28,523	2,413	0	2,413	564	1,850	266	1,584	4.4	5.6	81.7
36- 38	23	4.13	36,866	0	82	2,493	2,759	31,532	2,684	0	2,684	515	2,169	312	1,857	5.0	5.9	85.9
38- 40	16	4.44	38,870	36	1,740	2,794	4,478	29,895	2,539	0	2,539	538	2,001	288	1,713	4.4	5.7	76.9
40- 45	52	4.31	42,534	26	401	2,881	4,695	34,645	2,964	0	2,964	536	2,428	349	2,079	4.9	6.0	81.5
45- 50	37	4.24	47,384	0	1,051	2,823	5,980	37,530	3,223	0	3,223	534	2,689	386	2,303	4.9	6.1	79.2
50- 55	27	4.19	52,166	1	377	2,889	5,660	43,241	3,738	0	3,738	523	3,215	462	2,753	5.3	6.4	82.6
55- 60	14	4.43	57,160	0	438	3,000	4,772	48,951	4,252	0	4,252	566	3,685	530	3,156	5.5	6.4	85.6
60- 70	30	4.40	64,854	0	489	2,900	8,443	53,022	4,617	0	4,617	550	4,067	584	3,483	5.4	6.6	81.8
70- 80	13	4.31	74,577	26	867	3,000	7,035	63,701	5,578	0	5,578	557	5,021	722	4,299	5.8	6.7	85.4
80- 90	10	4.20	83,858	1	1,204	3,000	12,649	67,344	5,906	0	5,906	521	5,386	774	4,612	5.5	6.8	80.3
90-100	8	4.13	95,353	250	1,770	3,000	15,383	76,327	6,715	0	6,715	518	6,197	891	5,306	5.6	7.0	80.0
100-125	13	4.69	109,820	118	1,165	3,000	11,237	94,536	8,353	0	8,353	1,339	7,014	1,008	6,006	5.5	6.4	86.1
125-150	5	4.20	138,885	197	1,482	3,000	18,500	116,099	10,294	0	10,294	531	9,763	1,403	8,360	6.0	7.2	83.6
150-200	6	4.17	165,962	0	928	3,000	19,319	142,715	12,689	0	12,689	525	12,164	1,748	10,416	6.3	7.3	86.0
200-300	3	4.00	213,446	0	6,579	3,000	22,443	181,424	16,173	0	16,173	496	15,677	2,252	13,425	6.3	7.4	85.0
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	4.83	-22,522	0	1,587	0	6,082	0	0	0	0	0	0	0	0	0.0	.	.
SUBTOTAL 0-10	314	4.46	5,710	0	27	2	1,849	3,934	250	0	250	247	3	0	2	0.0	0.1	68.9
SUBTOTAL 10-20	299	4.51	14,474	0	152	91	2,158	12,135	940	0	940	559	381	55	326	2.3	2.7	83.8
SUBTOTAL 20-30	190	4.46	24,823	0	81	1,162	2,686	20,893	1,726	0	1,726	562	1,164	167	997	4.0	4.8	84.2
SUBTOTAL 30-40	116	4.41	34,431	5	422	2,393	3,282	28,339	2,397	0	2,397	547	1,850	266	1,584	4.6	5.6	82.3
SUBTOTAL 40-60	130	4.28	47,490	11	585	2,879	5,269	38,792	3,337	0	3,337	536	2,801	403	2,399	5.1	6.2	81.7
SUBTOTAL 60-100	61	4.31	74,041	39	855	2,951	9,743	60,702	5,308	0	5,308	542	4,766	685	4,081	5.5	6.7	82.0
SUBTOTAL 100+	28	4.43	146,821	90	1,802	3,000	15,353	126,756	11,253	0	11,253	906	10,347	1,487	8,860	6.0	7.0	86.3
TOTAL	1,144	4.44	25,784	6	268	1,018	3,376	21,342	1,782	0	1,782	475	1,307	188	1,119	4.3	5.2	82.8

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

1996 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 CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND	TAX DUE
NEG >10	2,735	7,503	-346,308	8,672	15,124	119	31,388	518	42	0	42	5	37	5	32
NEG <10	2,141	5,619	-8,199	551	1,262	41	15,442	308	26	0	26	3	23	3	20
0- 2	2,823	7,309	2,742	345	486	9	14,340	157	10	0	10	5	5	1	5
2- 4	3,933	10,641	12,056	402	973	14	19,212	757	43	0	43	32	12	2	10
4- 6	5,522	15,026	27,960	218	759	13	35,474	6,698	336	0	336	333	4	1	3
6- 8	7,447	20,754	52,498	553	1,161	22	36,372	21,269	1,081	0	1,081	1,057	24	3	21
8- 10	10,130	28,758	91,607	494	1,831	30	51,146	44,902	2,427	0	2,427	2,271	156	21	135
10- 12	13,681	37,853	150,904	502	3,005	54	72,442	82,205	4,702	0	4,702	3,879	822	115	707
12- 14	15,377	42,354	200,027	577	5,003	629	84,956	116,991	6,960	1	6,961	4,919	2,042	291	1,750
14- 16	15,889	44,914	238,430	667	6,346	2,701	89,827	147,393	9,121	0	9,122	5,589	3,533	506	3,027
16- 18	16,102	46,163	273,754	579	7,096	5,322	94,670	174,659	11,306	1	11,307	5,992	5,315	763	4,552
18- 20	16,210	47,160	308,144	817	7,967	8,166	96,443	203,913	13,746	0	13,746	6,365	7,380	1,060	6,320
20- 22	16,071	47,440	337,479	808	8,111	11,188	97,609	229,363	15,954	0	15,954	6,589	9,365	1,345	8,020
22- 24	15,648	46,161	359,967	1,180	8,768	14,711	96,350	248,389	17,715	0	17,715	6,546	11,168	1,604	9,564
24- 26	15,680	47,435	391,862	728	9,460	19,119	94,598	275,785	20,110	0	20,110	6,825	13,284	1,909	11,376
26- 28	15,544	47,608	419,684	1,287	9,905	23,858	95,013	298,076	22,117	0	22,117	6,844	15,273	2,195	13,078
28- 30	15,757	48,440	456,944	891	12,285	29,067	99,177	323,284	24,309	0	24,309	6,928	17,382	2,498	14,884
30- 32	16,107	49,733	499,218	705	14,509	34,118	103,060	354,170	26,965	0	26,965	7,007	19,958	2,868	17,091
32- 34	16,212	50,680	535,006	675	15,810	37,813	104,120	383,449	29,550	0	29,550	7,036	22,514	3,235	19,279
34- 36	16,494	51,350	577,272	799	17,029	41,273	109,934	415,218	32,308	0	32,308	7,074	25,234	3,626	21,608
36- 38	16,865	52,950	623,913	1,899	18,862	44,200	114,016	453,268	35,610	0	35,610	7,146	28,464	4,090	24,374
38- 40	16,828	52,356	656,299	1,296	19,853	45,718	117,598	480,097	38,024	0	38,024	7,033	30,991	4,453	26,538
40- 45	41,265	129,589	1,753,515	2,258	49,972	115,954	302,622	1,300,325	104,305	0	104,305	17,067	87,237	12,536	74,701
45- 50	38,832	122,691	1,843,492	2,694	52,594	112,184	303,983	1,388,939	113,017	0	113,017	16,113	96,905	13,925	82,980
50- 55	37,490	116,457	1,967,183	2,570	61,975	109,766	317,738	1,492,753	122,773	0	122,773	15,339	107,434	15,438	91,996
55- 60	33,733	104,785	1,937,952	2,466	66,674	99,437	308,891	1,478,203	122,620	0	122,620	13,834	108,786	15,633	93,154
60- 70	53,023	163,654	3,430,512	5,141	117,280	156,893	538,631	2,644,222	221,593	0	221,594	21,773	199,820	28,714	171,106
70- 80	35,969	111,246	2,685,910	4,032	84,426	106,616	411,715	2,103,185	178,161	2	178,163	14,817	163,346	23,473	139,873
80- 90	24,050	74,075	2,035,465	4,474	61,742	71,340	304,119	1,613,949	137,814	0	137,814	10,035	127,780	18,362	109,418
90- 100	15,816	48,495	1,496,848	3,098	47,580	47,026	218,618	1,195,367	102,689	1	102,690	6,683	96,007	13,796	82,211
100- 125	21,194	65,359	2,348,143	5,540	78,120	63,130	333,542	1,893,353	163,847	1	163,847	9,654	154,193	22,158	132,035
125- 150	9,752	30,570	1,327,964	4,153	41,026	29,129	177,159	1,091,779	95,244	0	95,244	4,990	90,254	12,969	77,285
150- 200	9,898	31,290	1,699,054	6,380	51,168	29,616	201,900	1,430,925	125,721	2	125,723	5,526	120,197	17,272	102,925
200- 300	7,120	22,460	1,706,174	6,662	48,052	21,329	175,846	1,474,662	130,519	2	130,520	4,481	126,040	18,112	107,928
300- 500	3,588	11,238	1,346,262	6,684	40,995	10,751	113,892	1,194,080	106,359	1	106,360	2,910	103,450	14,866	88,585
500+	2,485	7,599	3,200,962	17,903	95,998	7,446	232,566	2,890,241	259,353	16	259,369	9,308	250,061	35,934	214,127
NEGATIVE	4,876	13,122	-354,507	9,223	16,385	160	46,830	826	69	0	69	8	60	9	51
S 0- 10	29,855	82,488	186,863	2,012	5,209	88	156,543	73,782	3,897	0	3,897	3,696	2,200	27	174
U 10- 20	77,259	218,444	1,171,259	3,142	29,418	16,872	438,339	725,161	45,835	2	45,837	26,745	19,092	2,734	16,358
B 20- 30	78,700	237,084	1,965,935	4,894	48,530	97,942	482,746	1,374,898	100,204	1	100,205	33,732	66,472	9,550	56,922
T 30- 40	82,506	257,069	2,891,707	4,375	86,062	203,121	548,728	2,086,201	162,458	0	162,458	35,295	127,162	18,273	108,890
O 40- 60	151,320	473,522	7,502,142	9,989	231,215	437,341	1,233,235	5,660,119	462,715	0	462,715	62,353	400,363	57,532	342,831
T 60- 100	128,858	397,470	9,648,735	16,746	311,028	381,876	1,473,082	7,556,723	640,258	3	640,261	53,308	586,953	84,345	502,608
T 100+	54,037	168,516	11,628,559	47,321	355,358	161,402	1,234,905	9,975,040	881,043	21	881,064	36,869	844,195	121,311	722,884
TOTAL	607,411	1,847,715	34,640,694	97,702	1,083,205	1,298,802	5,614,407	27,452,750	2,296,478	27	2,296,505	252,007	2,044,498	293,781	1,750,717

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

AG LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/1 TM 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	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
0- 2	13	1.08	754	0	0	0	3,769	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	11	1.00	3,047	89	939	0	3,978	147	7	0	7	7	0	0	0	0.0	0.0	4.8
4- 6	28	1.04	4,953	0	49	0	3,523	1,557	78	0	78	77	1	0	1	0.0	0.0	31.4
6- 8	23	1.04	7,020	55	51	0	3,589	3,478	174	0	174	115	59	8	51	0.7	1.5	49.5
8- 10	18	1.00	8,998	0	34	12	3,389	5,563	303	0	303	133	170	25	145	1.6	2.6	61.8
10- 12	14	1.00	10,861	0	0	91	4,165	6,696	390	0	390	115	274	39	235	2.2	3.5	61.7
12- 14	21	1.00	12,979	0	590	263	3,832	8,344	499	0	499	126	373	53	320	2.5	3.8	64.3
14- 16	12	1.00	15,108	0	201	656	4,660	9,781	602	0	602	164	437	63	374	2.5	3.8	64.7
16- 18	7	1.00	16,892	0	0	818	3,000	13,074	865	0	865	124	741	107	635	3.8	4.9	77.4
18- 20	10	1.00	18,980	0	1,269	884	4,121	12,846	876	0	876	180	696	100	596	3.1	4.6	67.7
20- 22	14	1.00	20,616	0	1,064	1,139	5,049	13,575	936	0	936	135	801	115	686	3.3	5.1	65.8
22- 24	6	1.00	22,703	0	661	1,514	4,191	16,619	1,186	0	1,186	203	983	141	842	3.7	5.1	73.2
24- 26	5	1.00	25,214	0	0	2,165	3,000	20,049	1,494	0	1,494	124	1,370	197	1,173	4.7	5.8	79.5
26- 28	8	1.00	26,689	0	0	2,438	3,367	20,884	1,569	0	1,569	133	1,436	206	1,229	4.6	5.9	78.5
28- 30	11	1.09	29,119	38	560	2,048	5,916	20,824	1,588	0	1,588	138	1,450	208	1,242	4.3	6.0	71.5
30- 32	6	1.00	31,283	0	0	2,884	3,651	24,749	1,919	0	1,919	124	1,795	258	1,537	4.9	6.2	79.1
32- 34	6	1.00	33,147	0	390	3,000	3,773	26,390	2,066	0	2,066	124	1,942	279	1,663	5.0	6.3	79.6
34- 36	3	1.00	35,149	0	647	3,000	3,333	28,169	2,228	0	2,228	124	2,104	302	1,802	5.1	6.4	80.1
36- 38	7	1.00	37,422	0	1,065	3,571	4,150	29,635	2,357	0	2,357	214	2,142	308	1,834	4.9	6.2	79.2
38- 40	3	1.00	38,957	0	1,898	3,000	6,869	28,186	2,225	0	2,225	323	1,902	273	1,629	4.2	5.8	72.4
40- 45	6	1.00	42,021	0	0	3,000	3,000	36,021	2,933	0	2,933	124	2,809	404	2,405	5.7	6.7	85.7
45- 50	8	1.00	47,840	0	134	3,709	3,054	41,744	3,445	0	3,445	124	3,321	477	2,844	6.0	6.8	87.6
50- 55	7	1.00	52,925	25	0	3,000	4,880	45,070	3,746	0	3,746	124	3,622	520	3,102	5.9	6.9	85.2
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	4	1.00	63,018	0	17,320	2,625	24,103	26,797	2,177	0	2,177	93	2,084	300	1,785	2.8	6.7	42.5
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
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NEGATIVE	3	1.00	-11,533	0	0	0	6,053	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	93	1.03	5,435	24	145	2	3,602	2,423	126	0	126	78	48	7	41	0.8	1.7	44.6
U 10- 20	64	1.00	14,281	0	430	456	4,014	9,474	593	0	593	139	454	65	389	2.7	4.1	66.3
B 20- 30	44	1.02	24,653	10	569	1,770	4,610	17,867	1,312	0	1,312	144	1,168	168	1,000	4.1	5.6	72.5
T 30- 40	25	1.00	34,834	0	697	2,852	4,168	27,334	2,151	0	2,151	173	1,977	284	1,693	4.9	6.2	78.5
O 40- 60	22	1.00	48,203	8	49	2,894	3,815	41,453	3,421	0	3,421	124	3,297	474	2,823	5.9	6.8	86.0
T 60- 100	7	1.00	72,242	0	13,566	2,786	20,341	40,998	3,423	0	3,423	106	3,317	477	2,840	3.9	6.9	56.8
100+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
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TOTAL	259	1.02	19,443	11	694	1,022	4,475	13,940	1,042	0	1,042	117	925	133	792	4.1	5.7	71.7

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

1996 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/LTM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	1,744	2.01	-133,361	2,907	4,696	38	10,406	127	10	0	10	2	8	1	7	-0.0	5.5	-0.1
NEG <10	1,478	2.02	-3,634	291	507	15	6,939	179	15	0	15	1	14	2	12	-0.3	6.9	-4.9
0- 2	2,005	2.03	951	159	158	4	5,194	73	5	0	5	2	3	0	2	0.2	3.1	7.7
2- 4	2,599	2.04	3,055	106	164	3	5,251	124	7	0	7	5	2	0	1	0.0	1.2	4.1
4- 6	3,542	2.04	5,058	53	164	2	7,699	921	46	0	46	46	1	0	1	0.0	0.1	18.2
6- 8	4,578	2.04	7,049	95	202	4	5,484	2,402	122	0	122	118	4	1	3	0.0	0.1	34.1
8- 10	6,162	2.04	9,047	60	245	4	5,745	3,836	203	0	203	180	23	3	20	0.2	0.5	42.4
10- 12	8,812	2.04	11,039	44	282	3	5,991	5,385	302	0	302	226	76	11	65	0.6	1.2	48.8
12- 14	9,960	2.04	13,007	50	426	61	6,294	6,881	403	0	404	253	151	21	129	1.0	1.9	52.9
14- 16	9,794	2.04	15,001	57	540	271	6,580	8,322	504	0	504	273	231	33	198	1.3	2.4	55.5
16- 18	9,683	2.04	16,992	54	584	527	6,826	9,772	616	0	617	290	327	47	280	1.6	2.9	57.5
18- 20	9,409	2.04	19,017	74	670	810	6,938	11,364	747	0	747	307	440	63	377	2.0	3.3	59.8
20- 22	9,048	2.04	20,993	73	718	1,087	7,089	12,913	878	0	878	320	558	80	478	2.3	3.7	61.5
22- 24	8,722	2.04	23,001	121	788	1,375	7,159	14,557	1,018	0	1,018	330	688	99	589	2.6	4.0	63.3
24- 26	8,264	2.04	24,985	69	882	1,677	6,920	16,282	1,169	0	1,169	347	822	118	704	2.9	4.3	65.2
26- 28	7,899	2.03	26,989	114	999	1,957	6,912	17,897	1,311	0	1,311	343	968	139	828	3.1	4.6	66.3
28- 30	7,800	2.03	28,999	90	1,222	2,230	7,126	19,210	1,428	0	1,428	342	1,086	156	930	3.2	4.8	66.3
30- 32	7,878	2.02	30,985	74	1,472	2,527	7,096	20,655	1,557	0	1,557	330	1,227	176	1,051	3.4	5.1	66.7
32- 34	7,585	2.02	32,999	73	1,622	2,721	7,061	22,336	1,706	0	1,706	321	1,385	199	1,186	3.6	5.3	67.7
34- 36	7,691	2.02	34,997	87	1,772	2,806	7,298	23,851	1,842	0	1,842	310	1,531	220	1,311	3.7	5.5	68.2
36- 38	7,747	2.02	36,992	102	1,939	2,852	7,270	25,676	2,005	0	2,005	294	1,712	246	1,466	4.0	5.7	69.4
38- 40	7,807	2.02	39,002	145	2,045	2,878	7,426	27,469	2,165	0	2,165	285	1,880	270	1,610	4.1	5.9	70.4
40- 45	18,436	2.02	42,469	96	2,124	2,902	7,692	30,489	2,437	0	2,437	269	2,168	312	1,857	4.4	6.1	71.8
45- 50	16,716	2.01	47,475	119	2,385	2,934	8,029	34,865	2,830	0	2,830	262	2,568	369	2,199	4.6	6.3	73.4
50- 55	16,779	2.01	52,470	125	2,902	2,951	8,558	38,863	3,190	0	3,190	264	2,926	420	2,505	4.8	6.4	74.1
55- 60	15,144	2.01	57,445	131	3,522	2,961	9,279	42,587	3,525	0	3,525	267	3,258	468	2,790	4.9	6.6	74.1
60- 70	23,947	2.01	64,711	171	4,028	2,964	10,357	48,361	4,044	0	4,044	272	3,772	542	3,230	5.0	6.7	74.7
70- 80	15,915	2.01	74,668	192	4,317	2,968	11,629	56,875	4,810	0	4,810	277	4,534	651	3,882	5.2	6.8	76.2
80- 90	10,686	2.01	84,649	323	4,591	2,969	12,637	65,751	5,609	0	5,609	284	5,325	765	4,559	5.4	6.9	77.7
90- 100	7,169	2.01	94,635	331	5,290	2,977	13,712	74,061	6,356	0	6,356	293	6,063	871	5,192	5.5	7.0	78.3
100- 125	9,519	2.01	110,692	421	6,429	2,983	15,757	87,339	7,552	0	7,552	320	7,232	1,039	6,193	5.6	7.1	78.9
125- 150	4,311	2.01	136,116	634	7,219	2,987	18,315	109,717	9,566	0	9,566	344	9,221	1,325	7,896	5.8	7.2	80.6
150- 200	4,316	2.01	171,557	1,038	8,730	2,992	20,732	141,863	12,459	0	12,459	406	12,053	1,732	10,321	6.0	7.3	82.7
200- 300	3,172	2.01	239,970	1,397	10,996	2,995	25,388	203,844	18,038	0	18,038	495	17,543	2,521	15,022	6.3	7.4	84.9
300- 500	1,678	2.01	377,326	2,691	16,879	2,996	32,627	331,199	29,499	0	29,499	691	28,809	4,140	24,669	6.5	7.4	87.8
500+	1,260	2.00	1,366,351	9,445	52,881	2,998	109,636	1,215,423	109,079	13	109,091	4,321	104,771	15,056	89,715	6.6	7.4	89.0
NEGATIVE	3,222	2.02	-73,852	1,707	2,774	28	8,815	151	12	0	12	1	11	2	9	-0.0	6.3	-0.2
S 0- 10	18,886	2.04	6,130	84	199	3	5,922	2,031	106	0	106	97	9	1	8	0.1	0.4	33.1
U 10- 20	47,888	2.04	15,049	56	503	336	6,532	8,373	517	0	517	270	246	35	211	1.4	2.5	55.6
T 20- 30	41,733	2.03	24,834	93	912	1,642	7,044	16,044	1,150	0	1,150	336	814	117	697	2.8	4.3	64.6
O 30- 40	38,708	2.02	34,996	96	1,770	2,756	7,231	23,999	1,855	0	1,855	308	1,547	222	1,325	3.8	5.5	68.6
T 40- 60	67,075	2.01	49,600	117	2,699	2,936	8,351	36,406	2,969	0	2,969	266	2,703	388	2,315	4.7	6.4	73.4
O 60- 100	57,717	2.01	74,865	225	4,369	2,968	11,547	57,121	4,832	0	4,832	278	4,554	654	3,900	5.2	6.8	76.3
T 100+	24,256	2.01	226,618	1,322	10,712	2,989	24,400	191,723	16,946	1	16,947	596	16,351	2,350	14,002	6.2	7.3	84.6
TOTAL	299,255	2.02	53,903	235	2,794	2,112	9,503	41,522	3,460	0	3,460	297	3,163	455	2,709	5.0	6.5	77.0



TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

FOR JOINT 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	361	3.02	-100,816	3,976	8,312	23	11,211	258	21	0	21	2	19	3	17	-0.0	6.5	-0.3
NEG <10	257	3.05	-4,217	60	372	31	7,413	0	0	0	0	0	0	0	0	0.0	6.5	0.0
0- 2	332	3.06	1,028	71	238	0	4,657	29	2	0	2	2	0	0	0	0.0	0.0	2.8
2- 4	531	3.02	3,082	228	78	6	4,174	430	28	0	28	14	13	2	12	0.4	2.7	14.0
4- 6	806	3.03	5,058	16	66	1	4,125	1,691	85	0	85	85	0	0	0	0.0	0.0	33.4
6- 8	1,167	3.03	7,047	68	84	1	4,008	3,512	179	0	179	176	3	0	3	0.0	0.1	49.8
8- 10	1,448	3.04	9,049	57	94	4	4,034	5,326	294	0	294	288	6	1	6	0.1	0.1	58.9
10- 12	1,791	3.03	11,013	46	141	6	4,248	6,951	407	0	407	333	74	10	64	0.6	0.9	63.1
12- 14	2,001	3.03	12,998	27	208	6	4,319	8,690	526	0	526	352	174	25	149	1.1	1.7	66.9
14- 16	2,196	3.03	15,001	27	263	17	4,320	10,589	670	0	670	373	297	43	255	1.7	2.4	70.6
16- 18	2,240	3.03	16,997	8	303	81	4,730	12,152	806	0	806	381	425	61	364	2.1	3.0	71.5
18- 20	2,462	3.04	18,989	30	285	166	4,780	13,998	966	0	966	395	571	82	489	2.6	3.5	73.7
20- 22	2,475	3.03	21,017	13	232	427	4,835	15,636	1,107	0	1,107	402	705	101	604	2.9	3.9	74.4
22- 24	2,427	3.03	23,019	7	277	886	4,910	17,054	1,232	0	1,232	400	832	120	713	3.1	4.2	74.1
24- 26	2,590	3.03	24,993	29	321	1,315	5,030	18,461	1,357	0	1,357	398	959	138	821	3.3	4.4	73.9
26- 28	2,533	3.03	27,017	22	283	1,609	5,188	20,052	1,499	0	1,499	405	1,093	157	936	3.3	4.7	74.2
28- 30	2,776	3.02	29,020	28	360	1,877	5,413	21,498	1,628	0	1,628	405	1,223	176	1,047	3.6	4.9	74.1
30- 32	2,838	3.02	31,013	15	348	2,154	5,453	23,160	1,776	0	1,776	403	1,374	197	1,176	3.8	5.1	74.7
32- 34	2,924	3.02	33,001	20	434	2,414	5,643	24,615	1,908	0	1,908	398	1,510	217	1,293	3.9	5.3	74.6
34- 36	3,067	3.03	35,004	14	414	2,643	5,853	26,175	2,047	0	2,047	404	1,643	236	1,407	4.0	5.4	74.8
36- 38	3,086	3.02	36,998	16	437	2,726	6,100	27,839	2,197	0	2,197	401	1,796	258	1,538	4.2	5.5	75.2
38- 40	3,111	3.02	38,996	26	485	2,808	6,359	29,462	2,342	0	2,342	404	1,939	279	1,660	4.3	5.6	75.2
40- 45	7,846	3.02	42,523	30	506	2,880	6,684	32,587	2,624	0	2,624	401	2,223	319	1,903	4.5	5.8	76.6
45- 50	7,559	3.02	47,494	31	594	2,913	7,313	36,781	3,001	0	3,001	400	2,601	374	2,227	4.7	6.1	77.4
50- 55	7,242	3.02	52,482	25	692	2,936	7,989	40,974	3,378	0	3,378	400	2,978	428	2,550	4.9	6.2	78.1
55- 60	6,418	3.02	57,438	32	843	2,958	8,649	45,145	3,753	0	3,753	397	3,356	482	2,874	5.0	6.4	78.6
60- 70	10,007	3.02	64,700	43	840	2,960	9,552	51,487	4,324	0	4,324	398	3,926	564	3,362	5.2	6.5	79.6
70- 80	6,997	3.01	74,685	57	896	2,963	10,834	60,165	5,105	0	5,105	400	4,706	676	4,029	5.4	6.7	80.6
80- 90	4,693	3.01	84,630	87	1,042	2,964	11,997	68,812	5,883	0	5,883	406	5,478	787	4,691	5.5	6.8	81.3
90- 100	2,940	3.01	94,613	93	1,241	2,975	13,358	77,263	6,644	0	6,644	412	6,232	896	5,337	5.6	6.9	81.7
100- 125	3,998	3.01	110,871	126	1,582	2,973	15,089	91,533	7,928	0	7,928	433	7,495	1,077	6,418	5.8	7.0	82.6
125- 150	1,703	3.01	136,237	323	2,259	2,990	17,106	114,439	9,990	0	9,990	496	9,494	1,364	8,129	6.0	7.1	84.0
150- 200	1,662	3.01	171,470	298	2,522	2,995	19,702	146,816	12,904	0	12,904	557	12,347	1,774	10,572	6.2	7.2	85.6
200- 300	1,152	3.01	239,003	620	3,819	3,000	22,759	210,510	18,636	0	18,636	641	17,995	2,586	15,409	6.4	7.3	88.1
300- 500	521	3.01	378,704	1,449	9,188	2,994	30,416	337,929	30,105	2	30,107	742	29,364	4,220	25,145	6.6	7.4	89.2
500+	330	3.02	1,303,608	5,060	29,436	3,000	58,632	1,217,868	109,298	0	109,298	2,667	106,632	15,323	91,309	7.0	7.5	93.4
NEGATIVE	618	3.03	-60,645	2,348	5,010	26	9,632	150	13	0	13	1	11	2	10	-0.0	6.5	-0.2
S 0- 10	4,284	3.03	6,391	75	95	3	4,110	3,131	168	0	168	163	5	1	4	0.1	0.1	49.0
U 10- 20	10,690	3.03	15,295	27	246	61	4,500	10,737	696	0	696	369	327	47	280	1.8	2.6	70.2
T 20- 30	12,801	3.03	25,124	20	296	1,242	5,084	18,622	1,372	0	1,372	402	970	139	830	3.3	4.5	74.1
O 30- 40	15,026	3.02	35,097	18	425	2,557	5,892	26,324	2,061	0	2,061	402	1,659	238	1,421	4.0	5.4	75.0
T 40- 60	29,065	3.02	49,591	30	650	2,920	7,607	38,540	3,159	0	3,159	400	2,759	397	2,363	4.8	6.1	77.7
T 60- 100	24,637	3.01	74,902	62	942	2,964	10,836	60,328	5,120	0	5,120	401	4,718	678	4,040	5.4	6.7	80.5
T 100+	9,366	3.01	198,920	501	3,552	2,985	19,605	173,533	15,308	0	15,309	588	14,720	2,115	12,605	6.3	7.3	87.2
TOTAL	106,487	3.02	57,774	91	861	2,262	8,423	46,898	3,926	0	3,926	402	3,523	506	3,017	5.2	6.4	81.2

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

1996 PERSONAL INCOME TAX REPORTS

FOR JOINT FULL YEAR FAMILY SIZE FOUR 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/1TM 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	399	4.00	-102,239	3,067	6,384	73	11,435	509	43	0	43	4	40	6	34	-0.0	6.7	-0.5
NEG <10	255	4.02	-4,189	382	1,282	24	8,173	173	14	0	14	8	7	1	6	-0.1	3.3	-4.1
0- 2	292	4.05	1,057	9	131	2	5,126	0	0	0	0	0	0	0	0	0.0	0.0	0.0
2- 4	471	4.02	3,101	3	1,013	7	4,269	264	13	0	13	13	0	0	0	0.0	0.0	8.5
4- 6	675	4.03	5,083	14	104	5	4,073	1,752	88	0	88	88	0	0	0	0.0	0.0	34.5
6- 8	967	4.03	7,044	15	57	1	3,856	3,609	182	0	182	182	0	0	0	0.0	0.0	51.2
8- 10	1,451	4.03	9,029	17	64	0	3,948	5,352	295	0	295	295	0	0	0	0.0	0.0	59.3
10- 12	1,775	4.03	11,004	13	83	3	3,993	7,178	421	0	421	415	6	1	6	0.1	0.1	65.2
12- 14	1,938	4.03	13,008	4	109	3	3,985	9,066	551	0	551	461	90	13	77	0.6	0.8	69.7
14- 16	2,212	4.03	15,019	13	154	1	4,221	10,792	685	0	685	471	214	31	183	1.2	1.7	71.9
16- 18	2,424	4.04	17,015	10	223	11	4,406	12,500	834	0	834	490	344	49	295	1.7	2.4	73.5
18- 20	2,416	4.03	18,993	18	264	48	4,626	14,220	984	0	984	503	481	69	412	2.2	2.9	74.9
20- 22	2,505	4.04	20,999	24	247	98	5,023	16,024	1,143	0	1,143	517	626	90	536	2.6	3.3	76.3
22- 24	2,630	4.03	22,999	25	277	169	4,904	17,732	1,293	0	1,293	523	770	111	659	2.9	3.7	77.1
24- 26	2,747	4.03	24,999	7	292	535	5,113	19,116	1,416	0	1,416	528	887	127	760	3.0	4.0	76.5
26- 28	3,005	4.03	27,006	102	278	1,041	5,473	20,434	1,533	0	1,533	528	1,006	145	861	3.2	4.2	75.7
28- 30	2,995	4.03	28,994	18	383	1,474	5,484	21,726	1,649	0	1,649	527	1,122	161	960	3.2	4.4	74.9
30- 32	3,122	4.03	31,005	15	325	1,738	5,886	23,131	1,775	0	1,775	528	1,247	179	1,068	3.4	4.6	74.6
32- 34	3,392	4.03	33,012	14	344	2,011	5,956	24,840	1,927	0	1,927	527	1,400	201	1,199	3.6	4.8	75.2
34- 36	3,438	4.03	35,005	23	422	2,252	6,148	26,264	2,055	0	2,055	528	1,527	219	1,307	3.7	5.0	75.0
36- 38	3,625	4.02	36,997	9	389	2,501	6,332	27,815	2,194	0	2,194	528	1,667	239	1,427	3.9	5.1	75.2
38- 40	3,647	4.03	39,005	12	400	2,632	6,635	29,379	2,335	0	2,335	531	1,804	259	1,545	4.0	5.3	75.2
40- 45	9,306	4.02	42,520	21	451	2,777	7,105	32,243	2,593	0	2,593	530	2,063	296	1,766	4.2	5.5	75.8
45- 50	9,235	4.03	47,484	38	551	2,885	7,736	36,386	2,966	0	2,966	536	2,430	349	2,081	4.4	5.7	76.6
50- 55	8,809	4.02	52,478	19	582	2,925	8,401	40,623	3,347	0	3,347	534	2,812	404	2,408	4.6	5.9	77.4
55- 60	7,999	4.02	57,479	18	617	2,941	9,046	44,925	3,734	0	3,734	536	3,198	460	2,738	4.8	6.1	78.2
60- 70	12,900	4.02	64,693	32	634	2,960	9,970	51,195	4,298	0	4,298	536	3,762	541	3,221	5.0	6.3	79.1
70- 80	8,907	4.02	74,695	45	700	2,962	11,198	59,913	5,082	0	5,082	527	4,556	655	3,901	5.2	6.5	80.2
80- 90	6,079	4.02	84,618	83	866	2,966	12,689	68,222	5,830	0	5,830	536	5,295	761	4,534	5.4	6.6	80.6
90- 100	3,990	4.01	94,666	75	1,100	2,971	13,807	76,946	6,615	0	6,616	535	6,081	874	5,207	5.5	6.8	81.3
100- 125	5,191	4.01	110,859	136	1,248	2,976	15,539	91,271	7,905	0	7,905	572	7,333	1,054	6,279	5.7	6.9	82.3
125- 150	2,477	4.01	136,258	234	1,626	2,990	17,729	114,191	9,967	0	9,967	631	9,336	1,342	7,994	5.9	7.0	83.8
150- 200	2,566	4.01	172,044	362	2,377	2,992	19,231	147,880	13,000	0	13,000	646	12,353	1,775	10,578	6.1	7.2	86.0
200- 300	1,805	4.02	238,625	663	3,141	2,998	23,320	210,165	18,605	0	18,605	671	17,934	2,577	15,357	6.4	7.3	88.1
300- 500	841	4.01	370,395	1,050	4,914	2,996	29,206	334,619	29,806	0	29,806	856	28,950	4,160	24,790	6.7	7.4	90.3
500+	533	4.02	1,168,904	4,273	25,972	2,994	71,657	1,072,707	96,235	0	96,235	2,585	93,650	13,457	80,192	6.9	7.5	91.8
NEGATIVE	654	4.01	-64,008	2,020	4,395	53	10,163	378	32	0	32	5	27	4	23	-0.0	6.1	-0.6
S 0- 10	3,856	4.03	6,513	14	190	2	4,075	3,258	174	0	174	174	0	0	0	0.0	0.0	50.0
U 10- 20	10,765	4.03	15,336	12	175	15	4,274	11,039	718	0	718	471	247	35	211	1.4	1.9	72.0
T 20- 30	13,882	4.03	25,195	37	297	699	5,215	19,144	1,419	0	1,419	525	894	128	766	3.0	4.0	76.0
B 30- 40	17,224	4.03	35,154	15	378	2,244	6,185	26,402	2,068	0	2,068	528	1,539	221	1,318	3.7	5.0	75.1
O 40- 60	35,349	4.02	49,683	26	547	2,879	8,032	38,284	3,136	0	3,136	534	2,602	374	2,228	4.5	5.8	77.1
T 60- 100	31,876	4.02	75,040	51	755	2,963	11,312	60,102	5,099	0	5,099	533	4,566	656	3,910	5.2	6.5	80.1
100+	13,413	4.01	202,765	490	3,001	2,987	20,784	176,591	15,583	0	15,583	708	14,875	2,138	12,738	6.3	7.2	87.1
TOTAL	127,019	4.02	62,758	90	785	2,243	9,216	51,094	4,300	0	4,300	531	3,768	542	3,227	5.1	6.3	81.4

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

1996 PERSONAL INCOME TAX REPORTS

**FOR JOINT FULL YEAR FAMILY SIZE FIVE 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	143	5.04	88,552	4,884	2,137	63	13,119	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	99	5.01	-4,617	84	663	30	8,069	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	106	5.08	923	0	276	3	4,816	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	181	5.04	3,025	6	39	0	3,908	216	11	0	11	11	0	0	0	0.0	0.0	7.1
4- 6	306	5.05	5,082	11	98	3	4,273	1,783	89	0	89	89	0	0	0	0.0	0.0	35.1
6- 8	433	5.03	7,089	4	86	0	4,081	3,633	184	0	184	184	0	0	0	0.0	0.0	51.3
8- 10	637	5.03	9,037	7	117	0	3,984	5,313	293	0	293	293	0	0	0	0.0	0.0	58.8
10- 12	776	5.02	11,047	0	100	5	3,818	7,331	431	0	431	431	0	0	0	0.0	0.0	66.4
12- 14	938	5.04	13,034	16	117	0	4,013	9,117	555	0	555	544	11	1	10	0.1	0.1	69.9
14- 16	1,057	5.03	15,023	20	95	1	4,017	11,001	699	0	699	581	119	17	102	0.7	0.9	73.2
16- 18	1,076	5.03	17,049	9	155	2	4,191	12,781	856	0	856	598	258	37	221	1.3	1.7	75.0
18- 20	1,213	5.04	19,041	5	182	3	4,383	14,565	1,013	0	1,013	613	400	58	343	1.8	2.4	76.5
20- 22	1,284	5.04	21,010	34	225	28	4,452	16,405	1,174	0	1,174	631	543	78	465	2.2	2.8	78.1
22- 24	1,185	5.04	23,016	33	280	88	4,928	17,812	1,300	0	1,300	651	649	93	556	2.4	3.1	77.4
24- 26	1,308	5.05	25,008	48	304	248	5,188	19,384	1,440	0	1,440	644	797	114	682	2.7	3.5	77.5
26- 28	1,320	5.04	27,010	3	247	710	5,182	20,905	1,575	0	1,575	653	923	133	790	2.9	3.8	77.4
28- 30	1,409	5.03	28,980	39	263	1,106	5,534	22,150	1,687	0	1,687	647	1,040	149	891	3.1	4.0	76.4
30- 32	1,484	5.03	30,978	12	346	1,352	5,890	23,429	1,802	0	1,802	645	1,157	166	991	3.2	4.2	75.6
32- 34	1,520	5.05	32,991	11	447	1,600	6,201	24,804	1,925	0	1,925	653	1,272	183	1,089	3.3	4.4	75.6
34- 36	1,558	5.04	35,000	4	315	1,839	6,390	26,473	2,074	0	2,074	648	1,426	205	1,221	3.5	4.6	75.6
36- 38	1,545	5.04	37,001	15	486	2,103	6,680	27,826	2,197	0	2,197	647	1,550	223	1,327	3.6	4.8	75.2
38- 40	1,558	5.04	38,997	19	440	2,354	6,849	29,392	2,336	0	2,336	648	1,688	243	1,446	3.7	4.9	75.4
40- 45	3,868	5.03	42,518	13	455	2,608	7,305	32,175	2,586	0	2,586	653	1,934	278	1,656	3.9	5.1	75.7
45- 50	3,763	5.02	47,399	27	563	2,795	8,004	36,100	2,940	0	2,940	654	2,286	328	1,957	4.1	5.4	76.2
50- 55	3,367	5.04	52,459	31	610	2,878	8,924	40,109	3,300	0	3,300	660	2,640	379	2,261	4.3	5.6	76.6
55- 60	3,010	5.03	57,436	11	624	2,917	9,475	44,451	3,691	0	3,691	658	3,033	436	2,597	4.5	5.8	77.4
60- 70	4,547	5.03	64,641	37	651	2,940	10,534	50,573	4,242	0	4,242	660	3,582	515	3,067	4.7	6.1	78.2
70- 80	3,104	5.03	74,624	41	763	2,967	11,906	59,054	5,005	0	5,005	662	4,343	624	3,719	5.0	6.3	79.1
80- 90	1,918	5.03	84,579	49	935	2,965	13,337	67,426	5,759	0	5,759	664	5,095	732	4,362	5.2	6.5	79.7
90- 100	1,301	5.03	94,669	91	942	2,964	14,946	76,073	6,537	0	6,537	666	5,871	844	5,027	5.3	6.6	80.4
100- 125	1,876	5.03	110,911	125	1,600	2,978	16,632	89,943	7,786	0	7,786	691	7,095	1,020	6,075	5.5	6.8	81.1
125- 150	912	5.02	136,138	242	1,392	2,979	19,335	112,725	9,836	0	9,836	798	9,038	1,299	7,739	5.7	6.9	82.8
150- 200	969	5.02	171,271	442	2,494	2,988	21,894	144,435	12,690	0	12,690	841	11,848	1,703	10,146	5.9	7.0	84.3
200- 300	705	5.02	241,175	327	3,182	2,987	25,776	209,583	18,553	0	18,553	892	17,661	2,538	15,123	6.3	7.2	86.9
300- 500	400	5.01	376,074	1,027	6,921	3,000	32,545	334,775	29,821	0	29,821	1,216	28,605	4,111	24,495	6.5	7.3	89.0
500+	264	5.02	1,113,341	4,698	17,686	3,000	62,267	1,035,104	92,849	0	92,849	4,848	88,001	12,646	75,356	6.8	7.3	93.0
NEGATIVE	242	5.03	-54,215	2,920	1,534	50	11,053	0	0	0	0	0	0	0	0	0.0	.	0.0
S 0- 10	1,663	5.04	6,630	6	107	1	4,107	3,333	178	0	178	178	0	0	0	0.0	0.0	50.3
U 10- 20	5,060	5.03	15,439	10	134	2	4,111	11,322	740	0	740	562	178	25	152	1.0	1.3	73.3
T 20- 30	6,506	5.04	25,122	32	264	455	5,069	19,418	1,443	0	1,443	645	798	115	683	2.7	3.5	77.3
T 30- 40	7,665	5.04	35,039	12	407	1,855	6,408	26,419	2,070	0	2,070	648	1,422	204	1,217	3.5	4.6	75.4
O 40- 60	14,008	5.03	49,424	21	558	2,790	8,348	37,774	3,090	0	3,090	656	2,434	350	2,084	4.2	5.5	76.4
T 60- 100	10,870	5.03	74,604	47	768	2,955	11,949	59,021	5,002	0	5,002	662	4,340	624	3,716	5.0	6.3	79.1
T 100+	5,126	5.02	217,044	539	3,193	2,984	22,957	188,535	16,659	0	16,659	1,021	15,638	2,247	13,391	6.2	7.1	86.9
TOTAL	51,140	5.03	61,085	90	755	2,028	9,325	49,448	4,152	0	4,152	663	3,489	501	2,988	4.9	6.0	80.9

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

1996 PERSONAL INCOME TAX REPORTS

FOR JOINT FULL YEAR FAMILY SIZE SIX RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS		AVG FED TAX SUB	AVERAGE STD/LTM 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	55	6.02	-365,450	1,810	18,382	115	32,633	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	37	6.03	-4,251	0	264	36	8,377	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	50	6.08	1,010	0	424	0	4,127	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	86	6.07	3,124	32	82	3	4,414	291	15	0	15	15	0	0	0	0.0	0.0	9.3
4- 6	103	6.01	5,065	35	198	0	4,870	1,705	85	0	85	85	0	0	0	0.0	0.0	33.7
6- 8	177	6.05	7,024	95	163	0	3,572	3,671	186	0	186	186	0	0	0	0.0	0.0	52.3
8- 10	268	6.04	9,034	33	36	2	3,950	5,509	306	0	306	305	1	0	1	0.0	0.0	61.0
10- 12	326	6.03	11,020	13	116	9	3,942	7,280	428	0	428	428	0	0	0	0.0	0.0	66.1
12- 14	351	6.02	13,045	11	29	0	4,135	9,095	554	0	554	554	0	0	0	0.0	0.0	69.7
14- 16	396	6.03	14,989	1	43	0	3,684	11,327	722	0	722	693	28	4	25	0.2	0.2	75.6
16- 18	419	6.02	17,019	4	85	0	4,258	12,767	855	0	855	694	161	23	138	0.8	1.1	75.0
18- 20	446	6.05	18,953	1	159	1	4,074	14,766	1,031	0	1,031	723	308	44	264	1.4	1.8	77.9
20- 22	487	6.05	20,980	25	159	0	4,299	16,575	1,187	0	1,187	739	448	64	384	1.8	2.3	79.0
22- 24	422	6.05	22,993	2	228	27	4,717	18,043	1,323	0	1,323	749	574	82	491	2.1	2.7	78.5
24- 26	489	6.04	24,981	0	182	92	4,458	20,255	1,515	0	1,515	764	751	108	643	2.6	3.2	81.1
26- 28	516	6.05	27,025	41	187	401	5,077	21,408	1,619	0	1,619	784	835	120	715	2.6	3.3	79.2
28- 30	502	6.05	28,977	7	290	773	5,504	22,462	1,714	0	1,714	775	939	135	804	2.8	3.6	77.5
30- 32	507	6.06	31,002	20	420	1,006	5,647	23,987	1,852	0	1,852	788	1,064	153	911	2.9	3.8	77.4
32- 34	530	6.04	32,981	4	459	1,243	6,044	25,272	1,968	0	1,968	770	1,198	172	1,026	3.1	4.1	76.6
34- 36	499	6.04	34,970	3	247	1,501	6,274	26,956	2,116	0	2,116	778	1,338	192	1,146	3.3	4.3	77.1
36- 38	576	6.07	36,994	11	294	1,780	6,303	28,644	2,268	0	2,268	788	1,481	213	1,268	3.4	4.4	77.4
38- 40	452	6.04	39,003	20	330	2,000	6,905	29,788	2,371	0	2,371	783	1,588	228	1,360	3.5	4.6	76.4
40- 45	1,253	6.04	42,449	3	482	2,351	7,682	31,991	2,570	0	2,570	778	1,793	258	1,535	3.6	4.8	75.4
45- 50	1,098	6.06	47,491	10	654	2,653	8,087	36,120	2,942	0	2,942	777	2,165	311	1,854	3.9	5.1	76.1
50- 55	914	6.05	52,449	18	783	2,829	9,260	39,642	3,259	0	3,259	775	2,484	357	2,127	4.1	5.4	75.6
55- 60	813	6.04	57,476	25	927	2,895	9,925	43,786	3,632	0	3,632	779	2,853	410	2,443	4.3	5.6	76.2
60- 70	1,139	6.05	64,729	17	706	2,943	11,070	50,030	4,193	0	4,193	781	3,411	490	2,921	4.5	5.8	77.3
70- 80	779	6.05	74,622	51	831	2,911	13,308	57,649	4,879	0	4,879	789	4,090	588	3,502	4.7	6.1	77.3
80- 90	484	6.03	84,665	26	1,073	2,958	14,602	66,080	5,637	0	5,637	785	4,852	697	4,155	4.9	6.3	78.0
90- 100	310	6.03	94,539	105	834	2,962	15,186	75,677	6,501	2	6,503	859	5,644	811	4,833	5.1	6.4	80.0
100- 125	449	6.04	110,816	175	1,604	2,969	18,335	88,152	7,624	0	7,624	978	6,647	955	5,692	5.1	6.5	79.5
125- 150	241	6.04	135,726	269	2,109	2,982	20,937	109,976	9,588	0	9,588	1,009	8,579	1,233	7,346	5.4	6.7	81.0
150- 200	286	6.02	172,071	134	2,074	2,989	22,292	144,894	12,730	0	12,730	929	11,802	1,696	10,106	5.9	7.0	84.2
200- 300	207	6.02	242,067	360	2,868	3,000	31,568	205,008	18,141	0	18,141	1,076	17,064	2,452	14,612	6.0	7.1	84.7
300- 500	119	6.03	367,303	969	7,500	2,993	38,551	319,948	28,488	0	28,488	1,014	27,474	3,948	23,526	6.4	7.4	87.1
500+	77	6.00	1,376,974	8,868	10,796	2,961	242,584	1,139,024	102,206	0	102,206	2,245	99,961	14,364	85,597	6.2	7.5	82.7
NEGATIVE	92	6.02	-220,185	1,082	11,095	84	22,878	0	0	0	0	0	0	0	0	0.0	.	0.0
S 0- 10	684	6.04	6,586	47	127	1	4,062	3,402	183	0	183	182	0	0	0	0.0	0.0	51.6
UB 10- 20	1,938	6.03	15,321	5	89	2	4,023	11,344	742	0	742	630	111	16	96	0.6	0.8	79.0
T 20- 30	2,416	6.05	25,094	16	209	2,270	4,821	19,832	1,479	0	1,479	763	716	103	613	2.4	3.1	74.0
O 30- 40	2,564	6.05	34,940	11	350	1,500	6,220	26,899	2,113	0	2,113	781	1,331	191	1,140	3.3	4.2	77.0
T 40- 60	4,078	6.05	49,043	13	685	2,648	8,592	37,169	3,036	0	3,036	777	2,259	325	1,935	3.9	5.2	75.8
100- 100	2,712	6.04	74,536	38	822	2,939	12,814	58,014	4,911	0	4,912	793	4,119	592	3,527	4.7	6.1	77.8
100+	1,379	6.03	240,408	764	3,001	2,982	35,863	199,956	17,687	0	17,687	1,062	16,625	2,389	14,236	5.9	7.1	83.2
TOTAL	15,863	6.04	56,598	89	746	1,727	10,056	45,757	3,823	0	3,823	755	3,068	441	2,627	4.6	5.7	80.8

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 INSTL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	20	7.05	-147,934	7,279	3,191	0	42,825	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	6	7.00	-4,462	0	2,284	0	0,032	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	11	7.00	1,161	11	48	0	5,693	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	28	7.07	3,247	0	23	0	3,090	327	16	0	16	16	0	0	0	0.0	0.0	10.1
4- 6	38	7.03	5,154	4	24	0	3,793	1,989	100	0	100	100	0	0	0	0.0	0.0	38.6
6- 8	62	7.00	7,003	0	216	0	3,817	3,492	176	0	176	176	0	0	0	0.0	0.0	49.9
8- 10	86	7.02	8,882	9	15	0	3,642	5,507	303	0	303	303	0	0	0	0.0	0.0	62.0
10- 12	104	7.02	10,977	0	80	4	3,760	7,179	420	0	420	420	0	0	0	0.0	0.0	65.4
12- 14	104	7.03	12,970	5	28	0	3,550	9,417	574	0	574	574	0	0	0	0.0	0.0	72.6
14- 16	150	7.05	15,079	0	58	0	3,508	11,553	739	0	739	739	0	0	0	0.0	0.0	76.6
16- 18	162	7.04	16,997	0	83	0	3,972	13,086	879	0	879	816	63	9	54	0.3	0.4	77.0
18- 20	152	7.03	19,035	1	91	0	4,073	14,987	1,049	0	1,049	834	215	31	184	1.0	1.2	78.7
20- 22	157	7.05	21,066	1	199	9	4,121	16,797	1,209	0	1,209	852	358	51	306	1.5	1.8	79.7
22- 24	165	7.04	22,979	0	248	2	4,839	17,914	1,311	0	1,311	849	461	66	395	1.7	2.2	78.0
24- 26	171	7.05	24,998	6	259	20	5,089	19,743	1,475	0	1,475	869	606	87	519	2.1	2.6	79.0
26- 28	180	7.07	26,975	0	129	130	5,160	21,584	1,635	0	1,635	918	717	103	614	2.3	2.8	80.0
28- 30	156	7.05	28,999	1	511	448	5,921	22,229	1,701	0	1,701	898	803	115	687	2.4	2.8	76.7
30- 32	167	7.08	31,000	0	563	682	5,978	23,809	1,839	0	1,839	896	943	135	807	2.6	3.4	76.8
32- 34	160	7.10	32,985	0	241	894	5,788	26,062	2,036	0	2,036	930	1,105	159	947	2.9	3.6	79.0
34- 36	148	7.04	34,983	0	264	1,054	7,181	26,484	2,074	0	2,074	903	1,171	168	1,003	2.9	3.8	75.7
36- 38	192	7.07	36,926	0	386	1,351	6,851	28,343	2,241	0	2,241	911	1,330	191	1,139	3.1	4.0	76.8
38- 40	148	7.05	38,947	14	359	1,543	7,363	29,716	2,365	0	2,365	893	1,472	212	1,261	3.2	4.2	76.3
40- 45	346	7.05	42,398	20	480	1,991	7,709	32,247	2,593	0	2,593	901	1,692	243	1,449	3.4	4.5	76.1
45- 50	300	7.07	47,392	12	816	2,372	9,172	35,085	2,850	0	2,850	899	1,951	290	1,671	3.5	4.8	74.0
50- 55	221	7.07	52,355	3	682	2,621	9,889	39,166	3,215	0	3,215	922	2,293	329	1,963	3.7	5.0	74.8
55- 60	211	7.08	57,300	11	715	2,858	11,235	42,523	3,517	0	3,517	905	2,612	375	2,237	3.9	5.3	74.2
60- 70	313	7.07	64,557	7	933	2,922	11,745	48,975	4,098	0	4,098	931	3,167	455	2,712	4.2	5.5	75.9
70- 80	188	7.07	74,476	28	817	2,950	14,061	56,717	4,795	0	4,795	917	3,877	557	3,320	4.5	5.9	76.2
80- 90	125	7.02	85,069	23	1,076	2,918	15,315	65,810	5,613	0	5,613	886	4,727	679	4,048	4.8	6.2	77.4
90- 100	65	7.02	94,754	23	1,086	2,954	15,555	75,183	6,456	0	6,456	884	5,572	801	4,772	5.0	6.3	79.3
100- 125	111	7.08	110,592	101	1,581	2,973	19,215	86,924	7,513	0	7,513	1,039	6,474	930	5,544	5.0	6.4	78.6
125- 150	74	7.08	136,784	50	2,916	2,944	22,511	108,616	9,470	0	9,470	1,117	8,353	1,200	7,152	5.2	6.6	79.4
150- 200	69	7.06	169,228	126	2,240	3,000	26,512	137,601	12,074	0	12,074	1,007	11,068	1,590	9,477	5.6	6.9	81.3
200- 300	59	7.12	239,320	171	3,910	2,949	28,332	204,352	18,082	0	18,082	1,194	16,887	2,427	14,461	6.0	7.1	85.4
300- 500	22	7.00	350,921	135	2,842	3,000	33,906	311,768	27,749	0	27,749	1,166	26,583	3,820	22,763	6.5	7.3	88.8
500+	17	7.06	966,247	7,595	18,056	3,000	75,189	877,597	78,674	0	78,674	5,662	73,012	10,492	62,520	6.5	7.1	90.8
NEGATIVE	26	7.04	-114,825	5,599	2,982	0	34,796	0	0	0	0	0	0	0	0	0.0	.	51.7
S 0- 10	225	7.02	6,656	5	75	0	3,748	3,444	183	0	183	183	0	0	0	0.0	0.0	75.6
U 10- 20	672	7.04	15,475	1	70	1	3,793	11,692	768	0	768	704	64	9	55	0.4	0.5	78.6
B 20- 30	829	7.05	25,034	2	265	1,119	5,028	19,688	1,469	0	1,469	878	591	85	506	2.0	2.6	76.9
T 30- 40	815	7.07	34,952	2	367	1,105	6,616	26,878	2,111	0	2,111	907	1,204	173	1,031	2.9	3.8	76.9
O 40- 60	1,078	7.07	48,746	12	661	2,396	9,253	36,466	2,973	0	2,973	906	2,067	297	1,770	3.6	4.9	74.8
T 60- 100	691	7.05	73,807	17	942	2,932	13,379	56,592	4,783	0	4,783	915	3,869	556	3,313	4.5	5.9	76.7
T 100+	352	7.08	205,514	471	3,256	2,971	26,488	173,339	15,291	0	15,291	1,306	13,985	2,010	11,976	5.8	6.9	84.3
TOTAL	4,688	7.06	49,923	73	676	1,419	9,045	39,738	3,282	0	3,282	864	2,419	348	2,071	4.1	5.2	79.6

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

1996 PERSONAL INCOME TAX REPORTS

FOR JOINT FULL YEAR FAMILY SIZE RANGE 8+ 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/LTM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND	AVG TAX DUE	TAX/AGI	TAX/TBAL	TBAL/AGI
NEG >10	12	9.00	65,361	4	512	0	8,252	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	7	9.14	-4,841	0	0	0	3,697	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	11	9.45	1,125	0	36	0	4,479	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	22	9.00	2,985	0	56	0	4,910	212	11	0	11	11	0	0	0	0.0	0.0	7.1
4- 6	19	9.21	5,235	0	3	0	3,547	2,083	104	0	104	104	0	0	0	0.0	0.0	39.8
6- 8	32	8.66	7,246	219	0	0	3,692	4,183	216	0	216	216	0	0	0	0.0	0.0	57.7
8- 10	59	8.47	9,239	0	166	0	3,364	5,881	329	0	329	329	0	0	0	0.0	0.0	63.7
10- 12	77	8.68	11,021	7	6	1	3,127	7,894	465	0	465	465	0	0	0	0.0	0.0	71.6
12- 14	63	8.60	12,932	0	0	0	3,647	9,318	567	0	567	567	0	0	0	0.0	0.0	72.1
14- 16	70	8.57	15,071	0	194	0	3,787	11,122	710	0	710	710	0	0	0	0.0	0.0	73.8
16- 18	89	8.48	17,026	0	93	1	3,716	13,217	885	0	885	883	2	2	0	0.0	0.0	77.6
18- 20	100	8.57	19,032	0	33	0	4,154	14,844	1,036	0	1,036	955	81	12	70	0.4	0.5	78.0
20- 22	99	8.58	21,011	0	70	0	3,863	17,078	1,233	0	1,233	1,016	218	31	186	0.9	1.1	81.3
22- 24	89	8.67	23,019	10	285	0	4,898	17,846	1,307	0	1,307	994	313	45	268	1.2	1.5	77.5
24- 26	105	8.58	25,066	0	75	0	4,578	20,413	1,532	0	1,532	1,058	473	68	405	1.6	2.0	81.4
26- 28	82	8.73	27,030	0	140	0	4,967	21,901	1,663	0	1,663	1,073	590	85	505	1.9	2.3	81.0
28- 30	108	8.53	29,008	4	92	126	5,542	23,252	1,787	0	1,787	1,062	726	104	621	2.1	2.3	80.2
30- 32	105	8.66	30,944	1	834	238	6,540	23,368	1,801	0	1,801	1,070	732	105	627	2.0	2.7	75.5
32- 34	94	8.83	32,969	3	1,150	402	6,584	24,932	1,947	0	1,947	1,061	886	127	759	2.9	3.0	75.0
34- 36	89	8.81	34,950	0	243	674	6,199	27,833	2,194	0	2,194	1,126	1,068	153	914	2.6	3.3	79.0
36- 38	86	8.66	36,983	0	918	863	7,181	28,434	2,257	0	2,257	1,087	1,170	168	1,002	2.7	3.5	76.9
38- 40	102	8.68	38,964	1	318	1,002	7,249	30,424	2,428	0	2,428	1,141	1,287	185	1,102	2.8	3.6	78.1
40- 45	204	8.78	42,469	15	596	1,348	8,244	32,310	2,599	0	2,599	1,118	1,481	213	1,268	3.0	3.9	76.1
45- 50	153	8.60	47,471	28	455	1,953	8,392	36,708	2,994	0	2,994	1,110	1,884	271	1,613	3.4	4.4	77.3
50- 55	151	8.73	52,491	0	1,494	2,220	10,210	38,727	3,180	0	3,180	1,090	2,090	300	1,790	3.4	4.6	73.8
55- 60	137	8.82	57,221	0	1,585	2,581	11,132	41,988	3,474	0	3,474	1,116	2,357	339	2,019	3.5	4.8	73.4
60- 70	166	8.72	64,925	64	665	2,726	12,826	48,772	4,080	0	4,080	1,105	2,974	427	2,547	3.9	5.2	75.1
70- 80	78	8.74	74,934	0	643	2,950	14,137	57,224	4,840	0	4,840	1,102	3,738	537	3,201	4.3	5.6	76.4
80- 90	64	8.64	84,687	10	1,159	3,000	16,805	63,733	5,426	0	5,426	1,164	4,262	612	3,650	4.3	5.7	75.3
90- 100	40	8.50	95,195	72	1,198	2,850	19,112	72,107	6,179	0	6,179	1,196	4,984	716	4,268	4.5	5.9	75.7
100- 125	50	8.64	112,707	50	4,447	3,000	19,808	85,502	7,397	0	7,397	1,146	6,250	898	5,352	4.7	6.3	75.9
125- 150	33	8.45	137,113	5	1,100	3,000	24,140	108,878	9,489	0	9,489	1,313	8,176	1,175	7,001	5.1	6.4	79.4
150- 200	30	8.67	177,225	15	1,194	3,000	30,256	142,790	12,541	0	12,541	1,364	11,177	1,606	9,571	5.4	6.7	80.6
200- 300	20	8.60	234,050	249	1,796	3,000	31,265	198,236	17,531	30	17,561	1,862	15,699	2,256	13,443	5.7	6.8	84.7
300- 500	7	8.14	348,939	239	4,111	3,000	54,809	287,258	25,543	0	25,543	1,753	23,791	3,419	20,372	5.8	7.1	82.3
500+	4	8.00	2,442,030	446	821	3,000	121,861	2,316,795	208,202	0	208,202	14,313	193,889	27,862	166,027	6.8	7.2	94.9
NEGATIVE	19	9.05	-43,064	2	323	0	6,573	0	0	0	0	0	0	0	0	0.0	.	.
SUBTOTAL 0- 10	143	8.77	6,675	49	80	0	3,785	3,672	199	0	199	199	0	0	0	0.0	0.0	55.0
10- 20	399	8.58	15,381	1	64	0	3,714	11,614	761	0	761	740	21	3	18	0.1	0.2	75.5
20- 30	483	8.61	25,073	3	128	29	4,775	20,144	1,509	0	1,509	1,041	468	147	401	1.6	2.0	80.3
30- 40	476	8.72	34,903	1	691	629	6,753	26,939	2,120	0	2,120	1,097	1,023	67	876	2.5	3.3	77.2
40- 60	645	8.73	49,135	11	983	1,958	9,353	36,911	3,014	0	3,014	1,109	1,905	274	1,631	3.3	4.4	75.1
TOTAL 60- 100	348	8.69	74,282	41	812	2,841	14,574	56,100	4,739	0	4,739	1,126	3,613	519	3,094	4.2	5.5	75.5
100+	144	8.56	224,781	80	2,517	3,000	29,105	190,239	16,815	4	16,820	1,724	15,095	2,169	12,926	5.8	6.8	84.6
TOTAL	2,657	8.67	47,011	16	645	1,128	8,643	37,048	3,043	0	3,043	1,018	2,025	291	1,734	3.7	4.7	78.8

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

1996 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	195	440	-11,105	460	542	3	1,768	139	12	0	12	1	11	2	10
NEG <10	263	566	-974	47	92	3	1,295	5	0	0	0	0	0	0	0
0- 2	2,546	6,357	3,075	11	49	4	7,252	0	0	0	0	0	0	0	0
2- 4	5,045	12,654	15,438	14	99	1	14,019	2,468	124	0	124	124	0	0	0
4- 6	6,954	17,382	35,126	35	163	2	19,437	16,188	810	0	810	806	4	0	4
6- 8	8,864	22,390	62,150	38	182	7	25,123	37,403	1,910	0	1,910	1,850	60	7	54
8- 10	9,738	25,221	87,598	26	541	25	28,438	59,260	3,317	0	3,317	2,781	536	75	461
10- 12	10,034	26,208	110,425	62	437	133	29,402	80,766	4,786	0	4,786	3,298	1,488	211	1,277
12- 14	9,953	25,973	129,279	39	649	464	30,080	98,533	6,036	0	6,036	3,543	2,493	357	2,136
14- 16	9,321	24,510	139,740	40	684	872	28,877	109,821	7,069	0	7,069	3,629	3,441	494	2,947
16- 18	8,580	22,206	145,717	102	1,073	1,374	27,538	116,135	7,849	0	7,849	3,293	4,556	655	3,902
18- 20	7,537	19,468	143,049	80	1,041	2,133	25,226	114,972	8,050	0	8,050	2,940	5,110	734	4,375
20- 22	6,777	17,367	142,182	169	1,497	3,829	23,793	113,642	8,155	0	8,155	2,551	5,604	805	4,799
22- 24	5,955	15,028	136,839	87	1,252	5,641	22,162	108,094	7,902	0	7,902	2,167	5,735	824	4,911
24- 26	5,407	13,570	135,055	63	1,343	7,427	21,475	105,110	7,800	0	7,800	1,936	5,864	843	5,022
26- 28	4,748	11,947	128,077	47	1,303	8,519	19,793	98,700	7,421	0	7,421	1,655	5,766	829	4,938
28- 30	4,024	9,699	116,681	31	1,011	8,600	12,264	88,934	6,763	0	6,763	1,335	5,428	780	4,648
30- 32	3,596	8,659	111,340	52	1,195	8,612	17,367	84,598	6,504	0	6,504	1,174	5,331	766	4,565
32- 34	3,108	7,541	102,514	65	1,329	7,919	15,676	77,767	6,042	0	6,042	1,010	5,032	723	4,309
34- 36	2,688	6,499	93,974	32	1,185	7,141	13,976	71,813	5,633	0	5,633	881	4,752	683	4,069
36- 38	2,524	6,065	83,350	40	1,070	6,917	14,123	71,347	5,641	0	5,641	815	4,826	694	4,133
38- 40	2,173	5,131	84,716	41	1,130	6,080	12,861	64,801	5,160	0	5,160	689	4,471	642	3,829
40- 45	4,511	10,654	191,218	195	2,845	12,899	29,108	146,804	11,818	0	11,818	1,434	10,384	1,492	8,892
45- 50	3,025	7,059	143,112	145	2,382	8,749	21,797	110,510	9,011	0	9,011	960	8,052	1,157	6,895
50- 55	1,942	4,543	101,569	111	1,555	5,683	15,398	79,197	6,527	0	6,527	627	5,900	848	3,052
55- 60	1,274	2,955	73,110	65	1,228	3,734	11,243	57,112	4,746	0	4,746	397	4,349	625	3,724
60- 70	1,396	3,248	89,954	90	1,722	4,117	14,014	70,342	5,899	0	5,899	448	5,451	783	4,668
70- 80	753	1,751	56,205	207	1,134	2,238	8,173	44,984	3,816	0	3,816	236	3,580	514	3,066
80- 90	414	975	35,041	24	741	1,221	4,952	28,234	2,413	0	2,413	168	2,245	323	1,923
90- 100	294	690	27,876	130	623	868	4,029	22,609	1,944	0	1,944	124	1,820	261	1,558
100- 125	378	911	42,310	106	884	1,129	5,247	35,219	3,053	0	3,053	160	2,893	416	2,477
125- 150	187	443	25,542	54	425	561	3,165	21,490	1,876	0	1,876	74	1,802	259	1,543
150- 200	173	419	29,466	44	385	519	3,267	25,354	2,228	0	2,228	68	2,161	310	1,850
200- 300	125	287	30,334	162	1,215	375	2,991	25,978	2,300	0	2,300	56	2,244	322	1,922
300- 500	89	214	33,382	622	685	267	2,460	30,614	2,728	0	2,728	62	2,665	383	2,282
500+	54	123	67,150	265	1,319	162	2,130	63,836	5,729	0	5,729	42	5,687	817	4,870
NEGATIVE	458	1,006	-12,079	508	634	6	3,063	144	12	0	12	1	11	2	10
S 0- 10	33,147	84,004	203,388	124	1,034	39	94,269	115,319	6,160	0	6,160	5,560	600	82	518
U 10- 20	45,425	118,365	668,211	324	3,884	4,975	141,124	520,227	33,790	0	33,790	16,702	17,088	2,451	14,637
B 20- 30	26,911	67,611	658,833	397	6,406	34,016	105,486	514,479	38,040	0	38,040	9,643	28,398	4,081	24,317
T 30- 40	14,089	33,895	485,895	230	5,909	36,670	74,004	370,326	28,980	0	28,980	4,569	24,411	3,508	20,903
O 40- 60	10,752	25,211	509,009	516	8,011	31,064	77,545	393,622	32,102	0	32,102	3,417	28,685	4,122	24,563
T 60- 100	2,857	6,664	209,075	451	4,220	8,445	31,168	166,169	14,072	0	14,072	976	13,097	1,882	11,215
T 100+	1,006	2,397	228,184	1,253	4,912	3,013	19,260	202,491	17,914	0	17,914	461	17,453	2,508	14,945
TOTAL	134,645	339,153	2,950,516	3,803	35,010	118,228	545,920	2,282,777	171,070	0	171,071	41,329	129,742	18,635	111,107

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

1996 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 / 1 TM 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	27	1.00	-49,544	8,140	7,684	0	5,249	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	54	1.00	-3,627	16	145	0	4,868	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	178	1.03	1,090	1	28	4	3,233	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	292	1.00	3,071	4	39	1	3,034	439	22	0	22	22	0	0	0	0.0	0.0	14.3
4- 6	410	1.00	5,069	35	27	2	3,098	2,160	108	0	108	99	9	0	9	0.2	0.4	42.6
6- 8	543	1.01	6,996	6	58	3	3,434	3,662	186	0	186	119	67	10	58	0.8	1.6	52.3
8- 10	559	1.01	9,018	2	200	34	3,801	5,200	286	0	286	130	156	22	133	1.5	2.6	57.7
10- 12	546	1.01	11,013	10	155	180	3,919	6,880	400	0	400	145	255	37	218	2.0	3.2	62.5
12- 14	585	1.01	12,972	14	186	339	4,008	8,563	516	0	516	144	372	53	319	2.5	3.7	66.0
14- 16	539	1.01	15,040	30	184	578	4,237	10,434	655	0	655	146	509	73	436	2.9	4.2	69.4
16- 18	543	1.00	16,992	58	231	764	3,929	12,221	804	0	804	155	649	93	555	3.3	4.5	71.9
18- 20	504	1.01	18,998	20	302	1,008	4,165	13,645	929	0	929	143	786	113	673	3.5	4.9	71.8
20- 22	486	1.01	21,030	10	215	1,407	4,148	15,387	1,079	0	1,079	143	936	134	801	3.8	5.2	73.2
22- 24	483	1.00	23,009	121	316	1,760	4,786	16,412	1,174	0	1,174	138	1,036	149	886	3.9	5.4	71.3
24- 26	430	1.00	24,973	87	419	2,104	4,858	17,762	1,292	0	1,292	137	1,155	166	989	4.0	5.6	71.1
26- 28	402	1.01	26,952	48	394	2,415	4,830	19,502	1,449	0	1,449	137	1,312	189	1,123	4.2	5.8	72.4
28- 30	368	1.00	28,972	3	284	2,654	4,798	21,302	1,608	0	1,608	135	1,473	212	1,261	4.4	5.9	73.5
30- 32	366	1.01	30,994	23	477	2,810	5,219	22,758	1,740	0	1,740	133	1,607	231	1,376	4.4	6.0	73.4
32- 34	309	1.00	33,015	48	654	3,822	5,306	24,360	1,883	0	1,883	136	1,748	251	1,496	4.5	6.1	73.8
34- 36	275	1.00	34,945	53	714	4,857	5,355	26,141	2,043	0	2,043	134	1,909	274	1,635	4.7	6.3	74.8
36- 38	269	1.00	37,009	20	721	5,859	5,676	27,888	2,201	0	2,201	139	2,062	296	1,766	4.8	6.3	75.4
38- 40	240	1.00	39,023	111	1,097	7,953	6,162	29,047	2,306	0	2,306	141	2,164	311	1,853	4.7	6.4	74.4
40- 45	494	1.01	42,370	52	1,173	2,903	6,756	31,783	2,552	0	2,552	134	2,418	348	2,071	4.9	6.5	75.0
45- 50	346	1.00	47,277	32	1,410	2,916	6,737	36,424	2,969	0	2,969	140	2,829	407	2,423	5.1	6.7	77.0
50- 55	216	1.00	52,273	26	1,356	2,957	8,393	39,908	3,283	0	3,283	153	3,130	450	2,680	5.1	6.7	76.3
55- 60	151	1.01	57,361	31	1,573	2,921	8,783	44,344	3,681	0	3,681	136	3,545	509	3,035	5.3	6.8	77.3
60- 70	159	1.00	64,452	140	2,389	2,962	9,780	49,777	4,170	0	4,170	135	4,035	580	3,455	5.4	6.9	77.2
70- 80	86	1.01	74,900	237	2,096	2,965	9,562	60,832	5,165	0	5,165	150	5,015	721	4,294	5.7	7.1	81.2
80- 90	50	1.00	85,111	33	4,070	2,904	15,273	63,799	5,438	0	5,438	207	5,231	752	4,480	5.3	7.0	75.0
90-100	31	1.00	94,671	1,240	4,254	2,970	14,041	75,178	6,456	0	6,456	229	6,327	909	5,418	5.7	7.2	79.4
100-125	34	1.00	111,290	132	3,529	3,000	12,974	92,330	8,000	0	8,000	509	7,491	1,076	6,414	5.8	6.9	83.0
125-150	9	1.00	138,295	777	2,746	3,000	12,117	122,042	10,674	0	10,674	332	10,542	1,515	9,027	6.5	7.4	88.2
150-200	12	1.00	168,581	72	3,573	3,000	14,751	147,773	12,990	0	12,990	131	12,858	1,848	11,011	6.5	7.5	87.7
200-300	14	1.00	253,164	535	5,886	3,000	17,952	227,048	20,124	0	20,124	203	19,921	2,863	17,059	6.7	7.5	89.7
300-500	12	1.00	368,493	4,857	9,608	3,000	28,822	332,007	29,571	0	29,571	141	29,430	4,229	25,201	6.8	7.6	90.1
500+	8	1.00	713,849	421	12,231	3,000	12,267	686,772	61,500	0	61,500	146	61,354	8,816	52,537	7.4	7.6	96.2
NEGATIVE	81	1.00	-18,933	2,724	2,658	0	4,995	0	0	0	0	0	0	0	0	0.0	.	
S 0- 10	1,982	1.01	6,059	10	86	11	3,391	2,982	157	0	157	93	64	9	55	0.9	1.9	49.2
U 10- 20	2,717	1.01	14,910	26	210	564	4,049	10,270	654	0	654	147	508	73	435	2.9	4.2	68.9
T 20- 30	2,169	1.01	24,697	56	323	2,022	4,667	17,852	1,301	0	1,301	139	1,162	167	995	4.0	5.6	72.3
O 30- 40	1,459	1.00	34,596	48	706	2,854	5,502	25,715	2,006	0	2,006	136	1,869	269	1,601	4.6	6.2	74.3
T 40- 60	1,207	1.01	47,424	39	1,324	2,918	7,297	36,139	2,944	0	2,944	139	2,805	403	2,402	5.1	6.6	76.2
T 60- 100	326	1.00	73,250	254	2,747	2,955	10,970	57,259	4,844	0	4,844	149	4,695	675	4,020	5.5	7.0	78.2
T 100+	89	1.00	232,904	915	5,428	3,000	15,983	209,750	18,568	0	18,568	290	18,278	2,627	15,651	6.7	7.5	90.1
TOTAL	10,030	1.01	25,611	71	565	1,481	4,993	19,044	1,458	0	1,458	132	1,326	190	1,135	4.4	6.0	74.4



TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

FOR HEAD OF HOUSEHOLD FULL YEAR FAMILY SIZE TWO RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/1 TM 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	115	2.01	-58,869	1,863	2,558	29	9,668	1,152	100	0	100	3	97	14	83	-0.1	7.2	-2.0
NEG <10	139	2.01	-3,747	195	96	12	4,694	34	2	0	2	2	0	0	0	0.0	0.0	-0.9
0- 2	1,377	2.01	1,196	8	11	2	2,833	0	0	0	0	0	0	0	0	0.0	0.0	0.0
2- 4	2,730	2.01	3,067	3	22	0	2,759	493	25	0	25	25	0	0	0	0.0	0.0	16.1
4- 6	3,812	2.01	5,050	2	25	0	2,778	327	116	0	116	116	0	0	0	0.0	0.0	46.1
6- 8	4,708	2.01	6,996	6	19	1	2,800	4,222	216	0	216	211	5	0	5	0.1	0.1	60.3
8- 10	4,798	2.01	8,986	3	50	1	2,924	6,074	340	0	340	252	88	12	75	0.8	1.2	67.6
10- 12	5,001	2.01	10,996	1	49	7	2,944	8,024	475	0	475	274	201	29	172	1.6	2.1	73.0
12- 14	4,924	2.01	12,992	6	68	53	3,008	9,914	607	0	607	304	303	43	260	2.0	2.6	76.3
14- 16	4,505	2.01	14,984	4	89	107	3,097	11,743	755	0	755	337	419	60	359	2.4	3.1	78.4
16- 18	4,394	2.01	16,981	9	128	176	3,211	13,513	913	0	913	309	604	87	518	3.0	3.8	79.6
18- 20	3,804	2.01	18,993	6	133	351	3,306	15,237	1,066	0	1,066	311	755	108	646	3.4	4.2	80.2
20- 22	3,471	2.02	20,985	14	231	784	3,493	16,576	1,186	0	1,186	299	887	127	759	3.6	4.6	79.0
22- 24	3,088	2.01	22,985	6	179	1,284	3,639	17,922	1,306	0	1,306	286	1,020	147	873	3.8	4.9	78.0
24- 26	2,852	2.01	24,986	6	230	1,708	3,980	19,127	1,415	0	1,415	285	1,130	162	967	3.9	5.1	76.5
26- 28	2,484	2.01	26,976	7	260	2,051	4,131	20,578	1,544	0	1,544	277	1,267	182	1,085	4.0	5.3	76.3
28- 30	2,286	2.01	29,002	10	251	2,295	4,519	21,973	1,669	0	1,669	277	1,392	200	1,192	4.1	5.4	75.8
30- 32	1,993	2.02	30,959	17	318	2,566	4,796	23,425	1,800	0	1,800	275	1,525	219	1,306	4.2	5.6	75.7
32- 34	1,663	2.01	32,975	5	376	2,695	4,881	25,060	1,947	0	1,947	271	1,677	241	1,436	4.4	5.7	76.0
34- 36	1,466	2.01	34,970	10	388	2,767	5,150	26,716	2,095	0	2,095	273	1,822	262	1,560	4.5	5.8	76.4
36- 38	1,362	2.01	36,977	21	357	2,831	5,418	28,406	2,247	0	2,247	270	1,977	284	1,693	4.6	6.0	76.8
38- 40	1,205	2.01	38,972	9	445	2,837	5,790	29,941	2,385	0	2,385	273	2,113	304	1,809	4.6	6.0	76.8
40- 45	2,503	2.01	42,410	38	581	2,886	6,360	32,661	2,630	0	2,630	271	2,359	339	2,020	4.8	6.2	77.0
45- 50	1,724	2.01	47,332	16	686	2,907	7,055	36,742	2,997	0	2,997	276	2,722	391	2,331	4.9	6.3	77.6
50- 55	1,105	2.00	52,309	44	817	2,928	7,882	40,790	3,362	0	3,362	281	3,080	443	2,638	5.0	6.5	78.0
55- 60	724	2.01	57,382	55	962	2,963	8,704	44,946	3,736	0	3,736	269	3,467	498	2,969	5.2	6.6	78.3
60- 70	784	2.01	64,460	65	1,132	2,943	9,998	50,565	4,242	0	4,242	288	3,954	568	3,386	5.3	6.7	78.4
70- 80	428	2.00	74,581	404	1,231	2,993	10,891	60,010	5,091	0	5,091	282	4,809	691	4,118	5.5	6.9	80.5
80- 90	222	2.01	84,657	87	1,839	2,955	11,573	68,526	5,859	0	5,859	378	5,481	788	4,693	5.5	6.8	80.9
90- 100	164	2.00	94,997	411	2,200	2,945	14,115	76,776	6,604	0	6,604	398	6,206	892	5,314	5.6	6.9	80.8
100- 125	209	2.01	112,294	374	1,752	2,986	13,457	94,644	8,208	0	8,208	313	7,895	1,135	6,761	6.0	7.1	84.3
125- 150	114	2.00	136,188	62	2,532	3,000	16,214	114,671	10,010	0	10,010	311	9,699	1,394	8,305	6.1	7.2	84.2
150- 200	102	2.00	169,946	144	2,195	3,000	18,433	146,562	12,881	0	12,881	332	12,549	1,803	10,745	6.3	7.3	86.2
200- 300	73	2.00	243,774	1,956	11,136	2,998	22,980	209,325	18,538	0	18,538	509	18,029	2,591	15,438	6.3	7.4	85.9
300- 500	45	2.02	369,376	5,249	3,320	3,000	24,051	344,445	30,690	0	30,690	720	29,970	4,307	25,663	6.9	7.5	93.3
500+	31	2.00	966,118	3,318	33,282	3,000	38,350	895,809	80,323	0	80,323	419	79,904	11,482	68,421	7.1	7.6	92.7
NEGATIVE	254	2.01	-28,704	950	1,210	19	6,946	540	46	0	46	2	44	6	38	-0.1	7.0	-1.9
S 0- 10	17,425	2.01	6,044	4	29	1	2,825	3,399	181	0	181	156	25	4	22	0.4	0.6	56.2
U 10- 20	22,628	2.01	14,731	5	90	127	3,101	11,454	744	0	744	306	438	63	375	2.5	3.3	77.8
T 20- 30	14,181	2.01	24,567	9	228	1,544	3,900	18,953	1,398	0	1,399	286	1,113	160	953	3.9	5.0	77.1
O 30- 40	7,689	2.01	34,482	13	371	2,722	5,148	26,310	2,059	0	2,059	272	1,787	257	1,530	4.4	5.8	76.3
T 40- 60	6,056	2.01	47,408	35	699	2,909	7,116	36,775	3,000	0	3,000	274	2,726	392	2,335	4.9	6.3	77.6
T 60- 100	1,598	2.01	73,110	194	1,367	2,958	10,879	58,280	4,936	0	4,936	310	4,626	665	3,961	5.4	6.8	79.7
T 100+	574	2.01	210,273	1,013	5,005	2,995	18,275	185,284	16,367	0	16,367	379	15,989	2,298	13,691	6.5	7.4	88.1
TOTAL	70,405	2.01	22,293	25	259	991	4,077	17,212	1,294	0	1,294	258	1,036	149	887	4.0	5.2	77.2

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

1996 PERSONAL INCOME TAX REPORTS

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/LTM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	39	3.00	-51,111	679	582	4	10,007	173	10	0	10	10	0	0	0	-0.0	0.2	-0.3
NEG <10	57	3.04	-3,549	258	1,187	19	5,025	0	0	0	0	0	0	0	0	0.0	0.0	0.0
0- 2	686	3.01	1,240	0	40	1	2,765	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	1,446	3.01	3,055	3	8	0	2,781	493	25	0	25	25	0	0	0	0.0	0.0	16.1
4- 6	1,960	3.01	5,050	3	27	0	2,792	2,344	117	0	117	117	0	0	0	0.0	0.0	46.4
6- 8	2,541	3.01	7,037	3	15	0	2,801	4,304	220	0	220	220	0	0	0	0.0	0.0	61.2
8- 10	3,089	3.01	8,993	2	35	1	2,830	6,190	347	0	347	338	9	1	8	0.1	0.1	68.8
10- 12	3,027	3.01	11,007	9	28	0	2,800	8,197	487	0	487	379	108	15	93	0.8	1.1	74.5
12- 14	3,034	3.01	12,990	0	34	2	2,917	10,061	617	0	617	398	219	31	188	1.4	1.9	77.4
14- 16	2,898	3.02	14,996	2	48	27	3,008	11,935	770	0	770	432	339	49	290	1.9	2.4	79.6
16- 18	2,413	3.01	16,979	13	85	70	3,154	13,696	928	0	928	466	462	66	395	2.3	2.9	80.7
18- 20	2,186	3.02	18,949	20	101	112	3,309	15,469	1,086	0	1,086	471	615	88	527	2.8	3.4	81.6
20- 22	1,907	3.02	20,962	7	179	183	3,473	17,151	1,238	0	1,238	459	779	112	667	3.2	3.9	81.8
22- 24	1,620	3.02	22,983	4	208	434	3,677	18,690	1,375	0	1,375	461	914	131	782	3.4	4.2	81.3
24- 26	1,464	3.02	24,961	5	229	915	3,899	19,943	1,488	0	1,488	437	1,050	151	899	3.6	4.5	79.9
26- 28	1,238	3.02	26,966	8	210	1,483	4,165	21,128	1,593	0	1,593	431	1,162	167	995	3.7	4.7	78.4
28- 30	951	3.02	28,992	7	291	1,883	4,610	22,226	1,691	0	1,691	421	1,271	183	1,088	3.8	4.9	76.7
30- 32	881	3.01	30,976	10	331	2,135	4,992	23,559	1,812	0	1,812	411	1,401	201	1,200	3.9	5.1	76.1
32- 34	822	3.02	33,007	48	340	2,417	5,266	25,053	1,946	0	1,946	407	1,539	221	1,318	4.0	5.3	75.9
34- 36	670	3.01	34,948	1	375	2,565	5,351	26,676	2,092	0	2,092	413	1,679	241	1,438	4.1	5.4	76.3
36- 38	638	3.03	37,006	6	460	2,665	5,868	28,043	2,215	0	2,215	413	1,803	259	1,544	4.2	5.5	75.8
38- 40	537	3.02	38,992	6	490	2,739	6,190	29,664	2,361	0	2,361	404	1,957	261	1,676	4.3	5.6	76.1
40- 45	1,134	3.03	42,391	64	566	2,852	6,675	32,394	2,606	0	2,606	412	2,195	315	1,880	4.4	5.8	76.4
45- 50	698	3.03	47,308	83	733	2,876	7,656	36,186	2,948	0	2,948	409	2,539	365	2,174	4.6	6.0	76.5
50- 55	454	3.02	52,301	100	845	2,927	7,969	40,989	3,379	0	3,379	410	2,970	427	2,543	4.9	6.2	78.4
55- 60	304	3.02	57,416	61	781	2,902	8,946	44,874	3,729	0	3,729	406	3,323	477	2,845	5.0	6.3	78.2
60- 70	349	3.01	64,278	36	792	2,946	10,291	50,307	4,218	0	4,218	406	3,812	548	3,264	5.1	6.5	78.3
70- 80	175	3.00	74,552	74	2,108	2,914	11,548	58,222	4,933	0	4,933	378	4,555	655	3,901	5.2	6.7	78.1
80- 90	105	3.00	84,167	11	803	2,943	11,029	69,447	5,940	0	5,940	449	5,491	789	4,702	5.6	6.8	82.5
90- 100	73	3.03	94,555	93	1,434	2,949	13,504	76,817	6,604	0	6,604	458	6,145	883	5,262	5.6	6.9	81.2
100- 125	106	3.09	111,459	222	2,576	2,997	15,308	90,886	7,873	0	7,873	479	7,394	1,062	6,332	5.7	7.0	81.5
125- 150	54	3.00	136,943	467	1,956	3,000	17,629	115,160	10,054	0	10,054	584	9,470	1,361	8,110	5.9	7.0	84.1
150- 200	41	3.00	168,632	635	2,353	3,000	19,939	143,975	12,648	0	12,648	422	12,226	1,757	10,469	6.2	7.3	85.4
200- 300	28	3.00	241,295	285	2,022	3,000	29,791	206,767	18,299	0	18,299	402	17,897	2,572	15,325	6.4	7.4	85.7
300- 500	23	3.00	395,123	13,748	14,186	3,000	24,303	367,382	32,754	0	32,754	998	31,757	4,563	27,193	6.9	7.4	93.0
500+	10	3.00	861,884	7,142	8,816	3,000	19,648	837,561	75,070	0	75,070	2,298	72,772	10,457	62,315	7.2	7.4	97.2
NEGATIVE	96	3.02	-22,871	429	941	13	7,049	70	4	0	4	4	0	0	0	-0.0	0.2	-0.3
SUBTOTAL	9,722	3.01	6,257	2	24	0	2,803	3,638	195	0	195	192	3	0	3	0.0	0.1	58.1
TOTAL	13,558	3.01	14,647	8	56	37	3,016	11,564	752	0	752	425	327	47	280	1.9	2.4	79.0
TOTAL	7,180	3.02	24,332	6	216	838	3,876	19,425	1,441	0	1,441	445	996	143	853	3.5	4.4	79.8
TOTAL	3,548	3.02	34,494	16	389	2,468	5,462	26,224	2,051	0	2,051	410	1,642	236	1,406	4.1	5.4	76.0
TOTAL	2,590	3.03	47,217	75	633	2,877	7,432	36,387	2,966	0	2,966	410	2,556	367	2,189	4.6	6.0	77.1
TOTAL	702	3.01	72,963	48	1,188	2,938	11,049	57,900	4,902	0	4,902	411	4,491	645	3,846	5.3	6.6	79.4
TOTAL	262	3.04	193,078	1,795	3,612	2,999	19,014	169,352	14,933	0	14,933	598	14,335	2,060	12,275	6.4	7.2	87.7
TOTAL	37,658	3.02	20,670	26	197	679	3,930	16,037	1,188	0	1,188	366	822	118	704	3.4	4.4	77.6

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

FOR HEAD OF HOUSEHOLD 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 INSTL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	9	4.00	-37,929	0	1,837	0	11,509	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	10	4.10	-3,725	316	8,128	0	8,271	0	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	220	4.01	1,203	0	4	0	2,859	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	410	4.03	3,008	1	39	0	2,746	469	23	0	23	23	0	0	0	0.0	0.0	15.6
4- 6	543	4.02	5,022	12	8	0	2,741	2,348	118	0	118	118	0	0	0	0.0	0.0	46.8
6- 8	771	4.02	7,015	1	23	1	2,729	4,290	219	0	219	219	0	0	0	0.0	0.0	61.2
8- 10	907	4.01	9,035	3	34	0	2,753	6,269	352	0	352	352	0	0	0	0.0	0.0	69.4
10- 12	1,018	4.02	11,014	4	20	0	2,808	8,210	488	0	488	472	16	2	14	0.1	0.2	74.5
12- 14	938	4.02	12,999	1	45	0	2,966	10,034	616	0	616	497	119	17	102	0.8	1.0	77.2
14- 16	946	4.02	15,014	2	44	0	2,881	12,095	783	0	783	522	261	37	223	1.5	1.8	80.6
16- 18	828	4.02	16,980	0	170	0	3,022	13,820	940	0	940	542	398	57	341	2.0	2.5	81.4
18- 20	694	4.02	18,967	5	111	60	3,118	15,694	1,106	0	1,106	590	516	74	442	2.3	2.8	82.7
20- 22	617	4.03	21,005	0	291	103	3,402	17,245	1,248	0	1,248	576	672	97	576	2.7	3.3	82.1
22- 24	525	4.03	22,929	0	294	201	3,622	18,844	1,391	0	1,391	553	837	120	717	3.1	3.8	82.2
24- 26	439	4.02	24,979	5	198	573	3,574	20,668	1,553	0	1,553	591	962	138	824	3.3	4.0	82.7
26- 28	427	4.03	27,015	0	448	1,142	3,954	21,526	1,631	0	1,631	545	1,086	156	930	3.4	4.3	79.7
28- 30	305	4.03	29,010	3	138	1,497	4,498	22,879	1,751	0	1,751	555	1,196	172	1,024	3.5	4.5	78.9
30- 32	241	4.02	30,886	3	313	1,823	4,260	24,505	1,897	0	1,897	542	1,355	195	1,160	3.8	4.7	79.3
32- 34	223	4.03	32,910	5	625	1,965	5,094	25,285	1,969	0	1,969	534	1,435	206	1,228	3.9	4.9	76.8
34- 36	194	4.04	34,952	0	577	2,288	5,048	27,102	2,133	0	2,133	540	1,594	229	1,365	3.9	5.0	77.1
36- 38	193	4.04	36,942	12	423	2,445	5,705	28,385	2,245	0	2,245	530	1,715	246	1,469	4.0	5.2	76.8
38- 40	144	4.04	39,022	3	386	2,595	5,910	30,135	2,402	0	2,402	532	1,870	269	1,602	4.1	5.3	77.2
40- 45	280	4.03	42,227	2	488	2,726	5,920	33,144	2,674	0	2,674	528	2,146	308	1,838	4.4	5.5	78.5
45- 50	185	4.03	47,262	0	817	2,875	7,978	35,878	2,921	0	2,921	539	2,382	342	2,040	4.3	5.7	75.9
50- 55	120	4.04	52,269	263	688	2,856	7,854	40,873	3,368	0	3,368	535	2,834	407	2,426	4.6	5.9	78.2
55- 60	72	4.01	57,296	23	648	2,776	9,512	44,384	3,684	0	3,684	550	3,135	450	2,684	4.7	6.0	77.5
60- 70	77	4.01	65,048	44	1,846	2,996	9,840	50,476	4,237	0	4,237	514	3,722	535	3,187	4.9	6.3	77.6
70- 80	48	4.00	74,937	0	1,055	3,000	10,771	60,111	5,100	0	5,100	518	4,583	658	3,924	5.2	6.5	80.2
80- 90	30	4.03	85,142	60	1,239	3,000	11,399	69,563	5,951	0	5,951	713	5,238	753	4,485	5.3	6.4	81.7
90- 100	22	4.05	94,357	582	1,082	3,000	11,820	79,037	6,803	0	6,803	870	5,934	853	5,081	5.4	6.4	83.8
100- 125	20	4.00	112,367	0	5,676	2,921	11,428	92,552	8,020	0	8,020	1,011	7,009	1,007	6,001	5.3	6.5	82.4
125- 150	6	4.00	137,398	2,474	692	3,000	18,381	117,799	10,292	0	10,292	496	9,796	1,408	8,388	6.1	7.1	85.7
150- 200	14	4.00	174,991	143	1,513	3,000	23,454	147,166	12,935	0	12,935	496	12,439	1,788	10,651	6.1	7.2	84.1
200- 300	9	4.00	225,761	467	29,186	3,000	24,322	170,609	15,079	0	15,079	441	14,638	2,103	12,535	5.6	7.3	75.6
300- 500	4	4.00	376,994	2,070	12,313	3,000	103,374	263,172	23,376	0	23,376	509	22,867	3,286	19,581	5.2	7.4	69.8
500+	4	4.00	1,939,325	21,701	18,738	3,000	151,756	1,787,532	160,568	0	160,568	885	159,683	22,947	136,736	7.1	7.6	92.2
NEGATIVE	19	4.05	-19,927	166	937	0	9,805	0	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	2,851	4.02	6,254	4	25	0	2,751	3,669	197	0	197	197	0	0	0	0.0	0.0	58.7
U 10- 20	4,424	4.02	14,654	2	73	13	2,946	11,651	760	0	760	520	240	34	205	1.4	1.8	79.5
T 20- 30	2,313	4.03	24,361	1	283	590	3,731	19,791	1,475	0	1,475	565	910	131	779	3.2	3.9	81.2
O 30- 40	995	4.03	34,485	5	466	2,178	5,119	26,754	2,100	0	2,100	536	1,564	225	1,339	3.9	5.0	77.6
T 40- 60	657	4.03	47,130	77	635	2,797	7,246	36,557	2,981	0	2,981	535	2,446	352	2,095	4.4	5.7	77.6
T 60- 100	177	4.02	74,778	102	1,433	2,998	10,603	59,874	5,080	0	5,080	593	4,487	645	3,843	5.1	6.4	80.1
T 100+	57	4.00	295,066	2,037	9,223	2,972	33,450	251,868	22,363	0	22,363	696	21,667	3,114	18,554	6.3	7.4	85.4
TOTAL	11,493	4.02	20,357	19	237	533	3,770	15,955	1,180	0	1,180	452	727	105	623	3.1	3.9	78.4

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

1996 PERSONAL INCOME TAX REPORTS OREGON DEPARTMENT OF REVENUE

Table with 18 columns: 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/1 TM 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. Rows include AGI levels from <10 to 500+, a NEGATIVE section, and a TOTAL summary row.

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

1996 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	126	164	-10,603	196	127	2	1,065	21	2	0	2	0	2	0	0
NEG <10	164	204	-586	6	18	6	545	0	0	0	0	0	0	0	1
0- 2	662	833	660	26	36	0	1,216	56	3	0	3	2	1	0	1
2- 4	941	1,184	2,846	4	114	2	1,653	1,291	65	0	65	62	3	0	3
4- 6	1,151	1,463	5,775	222	102	11	2,090	4,003	237	0	237	146	90	13	78
6- 8	1,220	1,585	8,536	5	183	124	2,299	6,106	381	0	381	180	202	29	173
8- 10	1,224	1,627	11,018	35	286	350	2,489	8,125	554	0	554	194	360	52	309
10- 12	1,253	1,712	13,771	17	266	624	2,843	10,287	742	0	742	212	530	76	454
12- 14	1,250	1,718	16,257	8	390	938	2,598	12,406	930	0	930	213	718	103	614
14- 16	1,270	1,766	19,074	16	512	1,253	3,079	14,397	1,107	0	1,107	221	885	127	758
16- 18	1,268	1,763	21,525	23	574	1,469	3,052	16,583	1,302	0	1,302	221	1,081	155	926
18- 20	1,166	1,607	22,161	100	622	1,463	3,012	17,289	1,381	0	1,381	205	1,176	169	1,007
20- 22	1,089	1,562	22,857	19	505	1,433	2,889	18,163	1,470	0	1,470	195	1,275	183	1,092
22- 24	1,074	1,582	24,694	21	531	1,439	3,094	19,752	1,614	0	1,614	199	1,415	203	1,212
24- 26	997	1,433	24,949	17	531	1,406	3,002	20,108	1,658	2	1,660	179	1,481	213	1,268
26- 28	911	1,293	24,555	22	523	1,271	3,116	19,730	1,637	0	1,637	165	1,472	211	1,260
28- 30	755	1,081	21,909	12	601	1,061	2,886	17,452	1,456	0	1,456	135	1,321	190	1,131
30- 32	682	1,064	21,113	11	452	966	2,807	16,983	1,424	0	1,424	135	1,289	185	1,104
32- 34	572	877	18,830	23	410	811	2,716	14,955	1,261	0	1,261	112	1,148	165	983
34- 36	493	740	17,247	49	367	718	2,657	13,611	1,149	0	1,149	95	1,054	151	903
36- 38	384	593	14,188	10	373	553	2,293	11,037	935	0	935	74	861	124	737
38- 40	349	529	13,597	11	257	503	1,976	10,918	929	0	929	68	861	124	737
40- 45	729	1,058	30,899	129	907	1,056	4,653	24,519	2,095	0	2,095	138	1,956	281	1,675
45- 50	507	732	23,966	44	803	741	3,666	18,915	1,625	0	1,625	98	1,526	219	1,307
50- 55	341	466	17,881	92	841	502	2,849	13,950	1,204	0	1,204	62	1,142	164	978
55- 60	221	311	12,624	9	662	325	2,233	9,716	841	0	841	41	800	115	685
60- 70	260	370	16,703	35	725	384	2,373	13,390	1,165	0	1,165	56	1,109	159	950
70- 80	174	241	12,996	45	590	254	1,921	10,404	910	0	910	41	869	125	744
80- 90	87	130	7,369	25	304	128	1,114	5,915	519	0	519	21	498	72	426
90- 100	80	114	7,633	22	416	120	1,031	6,148	541	0	541	15	526	76	450
100- 125	83	131	9,200	64	465	122	1,180	7,544	666	0	666	34	632	91	541
125- 150	62	95	8,498	167	314	93	1,076	7,227	641	0	641	19	622	89	533
150- 200	63	77	10,710	48	608	95	1,485	8,617	766	0	766	24	742	107	635
200- 300	43	59	10,401	3	364	65	1,240	8,759	782	0	782	20	761	109	652
300- 500	33	42	12,730	211	904	50	1,576	10,582	947	0	947	12	936	134	801
500+	28	38	41,037	1,037	737	42	7,116	34,186	3,072	0	3,072	269	2,803	403	2,400
NEGATIVE	290	368	-11,189	202	145	8	1,610	22	2	0	2	0	2	0	1
SUBTOTAL 0- 10	5,198	6,692	28,836	292	721	487	9,747	19,581	1,240	0	1,240	584	656	94	562
SUBTOTAL 10- 20	6,207	8,566	92,788	164	2,365	5,747	14,585	70,961	5,461	0	5,461	1,072	4,390	631	3,759
SUBTOTAL 20- 30	4,826	6,951	118,965	91	2,691	6,610	14,988	95,205	7,834	2	7,836	872	6,964	1,001	5,963
SUBTOTAL 30- 40	2,480	3,803	84,974	104	1,859	3,550	12,450	67,534	5,698	0	5,698	485	5,213	749	4,464
SUBTOTAL 40- 60	1,798	2,567	85,369	274	3,213	2,625	13,402	67,100	5,764	0	5,764	339	5,425	780	4,646
SUBTOTAL 60- 100	601	855	44,702	128	2,035	885	6,439	35,857	3,135	0	3,135	133	3,002	431	2,570
SUBTOTAL 100+	312	442	92,576	1,531	3,391	465	13,673	76,915	6,874	0	6,874	378	6,496	934	5,563
TOTAL	21,712	30,244	537,021	2,786	16,419	20,377	86,893	433,174	36,009	2	36,011	3,863	32,148	4,619	27,529

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

1996 PERSONAL INCOME TAX REPORTS

FOR SEPARATE 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 OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/17M DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND	AVG TAX DUE	TAX/AGI	TAX/TBAL	TBAL/AGI
NEG >10	101	1.00	-77,314	68	1,000	8	5,546	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEG <10	143	1.01	-3,613	43	105	18	3,120	2	0	0	0	0	0	0	0	0.0	0.0	-0.0
0- 2	523	1.01	990	50	59	0	1,837	90	5	0	5	4	1	0	1	0.1	0.7	9.1
2- 4	747	1.00	3,016	5	140	2	1,783	1,346	68	0	68	67	0	0	1	0.0	0.0	44.6
4- 6	906	1.01	5,020	245	102	7	1,869	3,506	209	0	209	117	92	13	79	1.6	2.3	69.8
6- 8	960	1.01	6,993	5	185	120	1,876	4,943	308	0	308	119	189	27	162	2.3	3.3	70.7
8- 10	941	1.01	9,003	37	294	353	2,110	6,485	441	0	441	120	320	46	274	3.0	4.2	72.0
10- 12	938	1.01	10,977	15	257	605	2,416	7,961	571	0	571	125	446	64	382	3.5	4.8	72.5
12- 14	952	1.01	13,011	8	343	881	2,102	9,760	730	0	730	127	603	87	516	4.0	5.3	75.0
14- 16	966	1.01	15,014	13	479	1,144	2,377	11,162	856	0	856	129	727	104	623	4.1	5.6	74.3
16- 18	955	1.00	16,988	23	507	1,312	2,416	12,902	1,011	0	1,011	129	883	127	756	4.4	5.9	75.9
18- 20	870	1.00	19,021	101	648	1,354	2,626	14,632	1,167	0	1,167	129	1,039	149	889	4.7	6.1	76.9
20- 22	814	1.00	20,974	23	500	1,397	2,577	16,624	1,345	0	1,345	128	1,217	175	1,042	5.0	6.3	79.3
22- 24	774	1.00	22,980	2	461	1,401	2,778	18,438	1,507	0	1,507	127	1,380	198	1,181	5.1	6.4	80.2
24- 26	736	1.00	25,026	20	560	1,433	3,002	20,149	1,661	0	1,661	126	1,535	221	1,314	5.3	6.5	80.5
26- 28	669	1.00	26,938	30	644	1,422	3,229	21,758	1,805	0	1,805	130	1,675	241	1,434	5.3	6.6	80.8
28- 30	558	1.00	29,024	19	996	1,408	3,825	22,951	1,913	0	1,913	126	1,788	257	1,531	5.3	6.7	79.1
30- 32	463	1.01	30,977	15	921	1,430	4,026	24,795	2,079	0	2,079	131	1,948	280	1,668	5.4	6.7	80.0
32- 34	392	1.00	32,921	55	965	1,426	4,706	26,054	2,191	0	2,191	133	2,058	296	1,763	5.4	6.8	79.1
34- 36	346	1.00	34,997	133	998	1,478	5,176	27,644	2,335	0	2,335	133	2,202	316	1,885	5.4	6.8	79.0
36- 38	269	1.00	36,939	17	1,267	1,443	5,813	28,653	2,427	0	2,427	127	2,301	331	1,970	5.6	6.9	77.6
38- 40	247	1.00	38,993	46	899	1,440	5,589	31,289	2,663	0	2,663	130	2,533	364	2,169	5.6	6.9	80.2
40- 45	532	1.01	42,352	235	1,568	1,447	6,277	33,490	2,860	0	2,860	136	2,724	391	2,333	5.5	7.0	79.1
45- 50	372	1.01	47,315	118	1,728	1,465	7,189	37,349	3,208	0	3,208	144	3,064	440	2,624	5.5	7.0	78.9
50- 55	258	1.00	52,489	352	2,552	1,476	8,107	41,276	3,563	0	3,563	139	3,423	492	2,931	5.6	7.1	78.6
55- 60	159	1.01	57,138	51	3,391	1,462	10,881	43,325	3,749	0	3,749	137	3,613	519	3,093	5.4	7.1	75.8
60- 70	192	1.00	64,247	175	3,595	1,489	8,758	51,172	4,452	0	4,452	168	4,284	616	3,668	5.7	7.2	79.6
70- 80	131	1.00	74,523	309	4,238	1,489	11,280	58,776	5,137	0	5,137	169	4,968	714	4,254	5.7	7.2	78.9
80- 90	63	1.02	84,976	398	4,688	1,452	13,023	67,268	5,902	0	5,902	207	5,695	818	4,876	5.7	7.2	79.2
90- 100	58	1.00	95,352	226	6,887	1,500	12,269	75,942	6,683	0	6,683	135	6,547	941	5,607	5.9	7.4	79.6
100- 125	62	1.02	110,961	1,035	3,504	1,476	12,964	94,761	8,373	0	8,373	414	7,959	1,144	6,816	6.1	7.2	85.4
125- 150	42	1.00	135,858	3,687	6,730	1,500	17,351	114,842	10,181	0	10,181	165	10,016	1,439	8,577	6.3	7.5	84.5
150- 200	53	1.02	169,158	716	10,843	1,500	25,680	132,735	11,791	0	11,791	378	11,413	1,640	9,773	5.8	7.4	78.5
200- 300	34	1.00	245,599	30	10,038	1,500	26,635	208,105	18,575	0	18,575	475	18,099	2,601	15,498	6.3	7.4	84.7
300- 500	27	1.00	390,001	4,835	33,019	1,500	51,590	314,996	28,200	0	28,200	363	27,837	4,000	23,837	6.1	7.6	80.8
500+	23	1.00	1,323,988	6,483	28,282	1,500	217,766	1,083,249	97,337	0	97,337	10,907	86,430	12,420	74,010	5.6	6.8	81.8
NEGATIVE	244	1.01	-34,120	53	475	14	4,124	1	0	0	0	0	0	0	0	0.0	0.0	-0.0
S 0- 10	4,077	1.01	5,520	71	167	111	1,906	3,698	234	0	234	95	139	20	119	2.2	3.2	67.0
U 10- 20	4,681	1.01	14,945	31	444	1,056	2,383	11,235	863	0	863	128	735	106	630	4.2	5.6	75.2
B 20- 30	3,551	1.00	24,640	19	609	1,412	3,028	19,712	1,622	0	1,622	127	1,494	215	1,279	5.2	6.5	80.0
T 30- 40	1,717	1.00	34,318	53	997	1,443	4,918	27,195	2,295	0	2,295	131	2,164	311	1,853	5.4	6.8	79.2
O 40- 60	1,321	1.01	47,509	203	2,025	1,459	7,445	37,281	3,202	0	3,202	139	3,063	440	2,623	5.5	7.0	78.5
T 60- 100	444	1.00	74,283	253	4,370	1,485	10,566	58,935	5,151	0	5,151	170	4,982	716	4,266	5.7	7.2	79.3
T 100+	241	1.01	294,121	2,231	12,273	1,494	42,326	241,613	21,591	0	21,591	1,367	20,224	2,906	17,318	5.9	7.2	82.1
TOTAL	16,276	1.00	24,403	94	880	973	3,923	19,538	1,623	0	1,623	138	1,484	213	1,271	5.2	6.5	80.1

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

1996 PERSONAL INCOME TAX REPORTS

FOR SEPARATE FULL YEAR FAMILY SIZE TWO 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/LTM 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	10	2.00	-41,751	18,886	1,039	0	10,234	2,140	177	0	177	25	152	22	131	-0.3	6.1	-5.1
NEG <10	11	2.00	-4,460	0	230	136	5,202	0	0	0	0	0	0	0	0	0.0	0.0	0.0
0- 2	63	2.02	890	0	55	0	2,037	36	2	0	2	2	0	0	0	0.0	0.0	4.1
2- 4	90	2.01	3,038	0	19	0	1,753	1,431	72	0	72	72	0	0	0	0.0	0.0	47.1
4- 6	120	2.02	4,982	6	51	3	1,660	3,325	191	0	191	188	3	2	2	0.0	0.1	66.8
6- 8	145	2.01	7,026	0	32	4	1,945	5,206	328	0	328	235	93	13	80	1.1	1.5	74.1
8- 10	170	2.03	9,018	0	6	56	1,791	7,189	496	0	496	248	248	36	213	2.4	3.0	79.7
10- 12	186	2.03	11,049	0	82	231	1,821	8,917	650	0	650	251	399	57	342	3.1	3.8	80.7
12- 14	175	2.01	12,985	0	115	433	1,941	10,496	792	0	792	249	544	78	466	3.6	4.4	80.8
14- 16	178	2.01	15,034	4	137	631	2,527	11,804	911	0	911	250	661	95	566	3.8	4.8	78.5
16- 18	191	2.02	16,906	5	329	890	2,204	13,531	1,066	0	1,066	246	820	118	703	4.2	5.2	80.0
18- 20	183	2.01	18,947	32	186	1,096	2,498	15,225	1,217	0	1,217	252	965	139	826	4.4	5.4	80.4
20- 22	145	2.01	21,007	0	321	1,264	2,689	16,771	1,359	0	1,359	246	1,113	160	953	4.5	5.7	79.8
22- 24	161	2.00	22,973	0	583	1,311	2,991	18,150	1,483	0	1,483	253	1,230	177	1,053	4.6	5.8	79.0
24- 26	137	2.01	24,993	11	560	1,428	2,954	20,111	1,659	0	1,659	247	1,412	203	1,209	4.9	6.0	80.5
26- 28	137	2.01	26,967	1	597	1,352	4,083	20,988	1,739	0	1,739	255	1,484	213	1,271	4.7	6.1	77.8
28- 30	106	2.00	28,903	0	82	1,424	3,864	23,532	1,964	0	1,964	250	1,714	246	1,468	5.1	6.2	81.4
30- 32	103	2.00	30,913	0	87	1,452	3,906	25,468	2,138	0	2,138	248	1,890	272	1,618	5.2	6.4	82.4
32- 34	97	2.01	32,889	18	155	1,394	4,870	26,488	2,230	0	2,230	251	1,978	284	1,694	5.2	6.4	80.5
34- 36	78	2.00	34,977	41	132	1,364	5,543	27,980	2,364	0	2,364	250	2,114	304	1,810	5.2	6.5	80.0
36- 38	54	2.00	36,835	67	248	1,450	5,808	29,395	2,492	0	2,492	251	2,241	322	1,919	5.3	6.5	79.8
38- 40	50	2.00	38,924	0	430	1,470	5,950	31,094	2,644	0	2,644	251	2,393	344	2,050	5.3	6.6	79.8
40- 45	99	2.01	42,506	21	461	1,485	6,562	34,052	2,911	0	2,911	251	2,660	382	2,277	5.4	6.7	80.1
45- 50	74	2.03	47,340	3	779	1,445	6,860	38,259	3,289	0	3,289	253	3,037	436	2,600	5.5	6.8	80.8
50- 55	51	2.02	52,233	13	2,002	1,499	9,385	39,771	3,428	0	3,428	251	3,178	457	2,721	5.5	6.8	76.1
55- 60	40	2.00	57,102	24	1,292	1,500	8,201	46,194	4,002	0	4,002	265	3,737	537	3,200	5.6	6.9	80.9
60- 70	37	2.00	63,699	35	528	1,419	10,711	51,613	4,495	0	4,495	245	4,249	611	3,639	5.7	7.0	81.0
70- 80	23	2.00	74,567	49	945	1,304	10,488	61,967	5,422	0	5,422	255	5,168	743	4,425	5.9	7.1	83.1
80- 90	15	2.00	84,205	0	344	1,500	13,057	69,304	6,082	0	6,082	251	5,831	838	4,993	5.9	7.2	82.3
90- 100	14	2.00	95,511	644	953	1,500	12,655	81,048	7,139	0	7,139	259	6,881	989	5,892	6.2	7.3	84.9
100- 125	8	2.00	111,863	0	7,203	1,348	26,874	76,438	6,725	0	6,725	295	6,430	924	5,506	4.9	7.2	68.3
125- 150	11	2.00	138,833	1,114	609	1,500	20,813	117,730	10,441	0	10,441	262	10,179	1,463	8,716	6.3	7.4	84.8
150- 200	8	2.00	171,436	1,263	4,059	1,500	13,658	153,482	13,658	0	13,658	389	13,270	1,907	11,363	6.6	7.4	89.5
200- 300	6	2.00	232,608	1	3,748	1,500	22,213	205,149	18,308	0	18,308	405	17,904	2,573	15,331	6.6	7.5	88.2
300- 500	3	2.00	367,238	2,187	3,596	1,500	18,212	346,117	30,995	0	30,995	265	30,731	4,416	26,315	7.2	7.6	94.2
500+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEGATIVE	21	2.00	-22,218	8,993	615	71	7,598	1,019	84	0	84	12	73	10	62	-0.3	6.1	-4.6
S 0- 10	588	2.02	5,917	1	29	18	1,823	4,264	275	0	275	179	95	14	82	1.4	1.9	72.1
U 10- 20	913	2.01	15,005	8	172	659	2,197	12,012	929	0	929	250	679	98	582	3.9	4.8	80.1
T 20- 30	686	2.01	24,675	2	449	1,350	3,273	19,648	1,617	0	1,617	250	1,367	196	1,171	4.7	6.0	79.6
O 30- 40	382	2.00	34,130	22	181	1,421	5,021	27,531	2,324	0	2,324	250	2,074	298	1,776	5.2	6.4	80.7
T 40- 60	264	2.02	47,952	15	974	1,479	7,439	38,176	3,282	0	3,282	254	3,029	435	2,593	5.4	6.8	79.6
T 60- 100	89	2.00	74,968	129	672	1,416	11,354	61,900	5,418	0	5,418	251	5,167	743	4,425	5.9	7.1	82.6
T 100+	37	2.00	198,221	782	3,515	1,467	45,893	148,337	13,195	0	13,195	321	12,875	1,850	11,025	5.6	7.4	74.8
TOTAL	2,980	2.01	24,612	85	339	890	4,052	19,653	1,626	0	1,626	236	1,390	200	1,191	4.8	6.1	79.9

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

1996 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 I/TM 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	3.07	-168,324	0	1,133	107	28,699	0	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	10	3.70	-2,052	0	36	145	4,158	0	0	0	0	0	0	0	0	0.0	.	0.0
0-2	51	3.53	1,136	0	21	3	2,016	43	2	0	2	2	0	0	0	0.0	0.0	3.8
2-4	70	3.61	3,032	0	0	0	1,648	1,481	74	0	74	74	0	0	0	0.0	0.0	48.8
4-6	88	3.51	5,114	0	40	0	1,613	3,504	203	0	203	203	0	0	0	0.0	0.0	68.5
6-8	95	3.43	7,025	0	10	0	1,966	5,337	336	0	336	329	7	1	6	0.1	0.1	76.0
8-10	96	3.50	8,971	0	12	1	1,804	7,175	495	0	495	400	95	13	82	0.9	1.1	80.0
10-12	116	3.37	11,004	27	29	15	1,876	9,112	668	0	668	409	259	37	222	2.0	2.4	82.8
12-14	118	3.46	13,005	0	369	157	2,117	10,387	785	0	785	409	376	54	322	2.5	3.1	79.9
14-16	119	3.66	15,060	22	204	252	2,702	11,997	932	0	932	437	495	71	424	2.8	3.5	79.7
16-18	117	3.59	16,981	3	211	352	2,704	13,730	1,084	0	1,084	434	650	93	557	3.3	4.1	80.9
18-20	110	3.35	18,999	58	223	741	2,422	15,684	1,259	0	1,259	425	833	120	714	3.8	4.5	82.6
20-22	128	3.55	21,059	0	405	860	3,117	16,897	1,370	0	1,370	430	941	135	805	3.8	4.8	80.2
22-24	139	3.48	23,090	144	579	1,034	3,329	18,406	1,507	0	1,507	432	1,075	154	920	4.0	5.0	79.7
24-26	122	3.43	25,052	0	343	1,250	3,155	20,325	1,677	14	1,691	426	1,265	182	1,083	4.3	5.3	81.1
26-28	104	3.36	27,029	15	96	1,283	3,799	21,867	1,815	0	1,815	414	1,401	201	1,200	4.4	5.5	80.9
28-30	91	3.41	29,123	16	404	1,367	3,762	23,638	1,975	0	1,975	418	1,557	224	1,333	4.6	5.6	81.2
30-32	114	3.44	30,920	32	145	1,335	4,473	24,999	2,096	0	2,096	430	1,665	239	1,426	4.6	5.7	80.8
32-34	83	3.48	32,951	0	201	1,404	4,809	26,536	2,234	0	2,234	436	1,798	258	1,540	4.7	5.8	80.5
34-36	69	3.43	34,922	0	174	1,444	6,291	27,014	2,277	0	2,277	427	1,850	266	1,584	4.5	5.9	77.4
36-38	61	3.54	37,080	28	316	1,418	6,821	28,553	2,417	0	2,417	438	1,979	284	1,695	4.6	5.9	77.0
38-40	52	3.50	38,844	0	253	1,412	5,736	31,443	2,675	0	2,675	447	2,229	320	1,909	4.9	6.1	80.9
40-45	98	3.31	42,442	16	276	1,425	6,782	33,990	2,905	0	2,905	419	2,486	357	2,129	5.0	6.3	80.1
45-50	61	3.41	46,903	0	1,672	1,453	9,732	35,896	3,079	0	3,079	423	2,656	382	2,274	4.8	6.3	76.5
50-55	32	3.25	52,337	0	2,532	1,406	8,714	39,778	3,431	0	3,431	400	3,031	436	2,596	5.0	6.5	76.0
55-60	22	3.23	57,051	8	3,227	1,500	7,955	44,512	3,859	0	3,859	386	3,474	499	2,974	5.2	6.7	78.0
60-70	31	3.35	64,865	6	478	1,466	9,527	53,401	4,652	0	4,652	472	4,179	601	3,579	5.5	6.7	82.3
70-80	19	3.37	76,147	198	698	1,421	10,158	64,069	5,611	0	5,611	686	4,925	708	4,217	5.5	6.6	84.1
80-90	9	4.00	83,615	0	390	1,500	10,874	70,851	6,222	0	6,222	496	5,726	823	4,903	5.9	6.9	84.7
90-100	8	3.50	95,708	0	383	1,500	17,759	76,066	6,691	0	6,691	440	6,251	898	5,352	5.6	7.0	79.5
100-125	13	4.00	109,655	1	14,599	1,500	12,388	81,336	7,177	0	7,177	474	6,703	963	5,740	5.2	7.1	74.2
125-150	9	3.44	140,509	0	2,733	1,500	13,104	123,172	10,930	0	10,930	983	9,948	1,430	8,518	6.1	6.9	87.7
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	3	4.33	218,424	800	0	1,500	66,934	150,790	13,417	0	13,417	537	12,880	1,851	11,029	5.0	7.3	69.0
300-500	3	3.00	366,251	24,750	507	1,500	42,842	346,152	30,999	0	30,999	389	30,610	4,399	26,211	7.2	7.6	94.5
500+	4	3.25	2,385,444	221,932	21,647	1,500	287,651	2,296,577	206,537	0	206,537	4,491	202,046	29,034	173,012	7.3	7.5	96.3
NEGATIVE	24	3.33	-99,044	0	676	123	18,473	0	0	0	0	0	0	0	0	0.0	.	0.0
S 0-10	400	3.51	5,622	0	17	1	1,800	4,025	257	0	257	232	24	3	21	0.4	0.5	71.6
B 10-20	580	3.49	14,965	22	208	298	2,365	12,141	942	0	942	423	519	75	445	3.0	3.7	81.1
T 20-30	584	3.45	24,696	39	378	1,137	3,397	19,908	1,640	3	1,643	425	1,218	175	1,043	4.2	5.2	80.6
O 30-40	379	3.47	34,172	14	205	1,394	5,429	27,159	2,290	0	2,290	434	1,856	267	1,589	4.7	5.9	79.5
T 40-60	213	3.32	46,715	8	1,319	1,438	7,523	36,492	3,132	0	3,132	414	2,719	391	2,328	5.0	6.4	78.1
T 60-100	67	3.46	74,266	59	517	1,462	10,870	61,476	5,378	0	5,378	532	4,846	696	4,150	5.6	6.7	82.8
T 100+	34	3.68	422,323	28,364	8,908	1,500	52,179	388,165	34,785	0	34,785	1,077	33,708	4,844	28,864	6.8	7.4	91.9
TOTAL	2,281	3.46	28,589	443	465	800	4,683	24,402	2,054	1	2,055	400	1,655	238	1,417	5.0	5.8	85.4



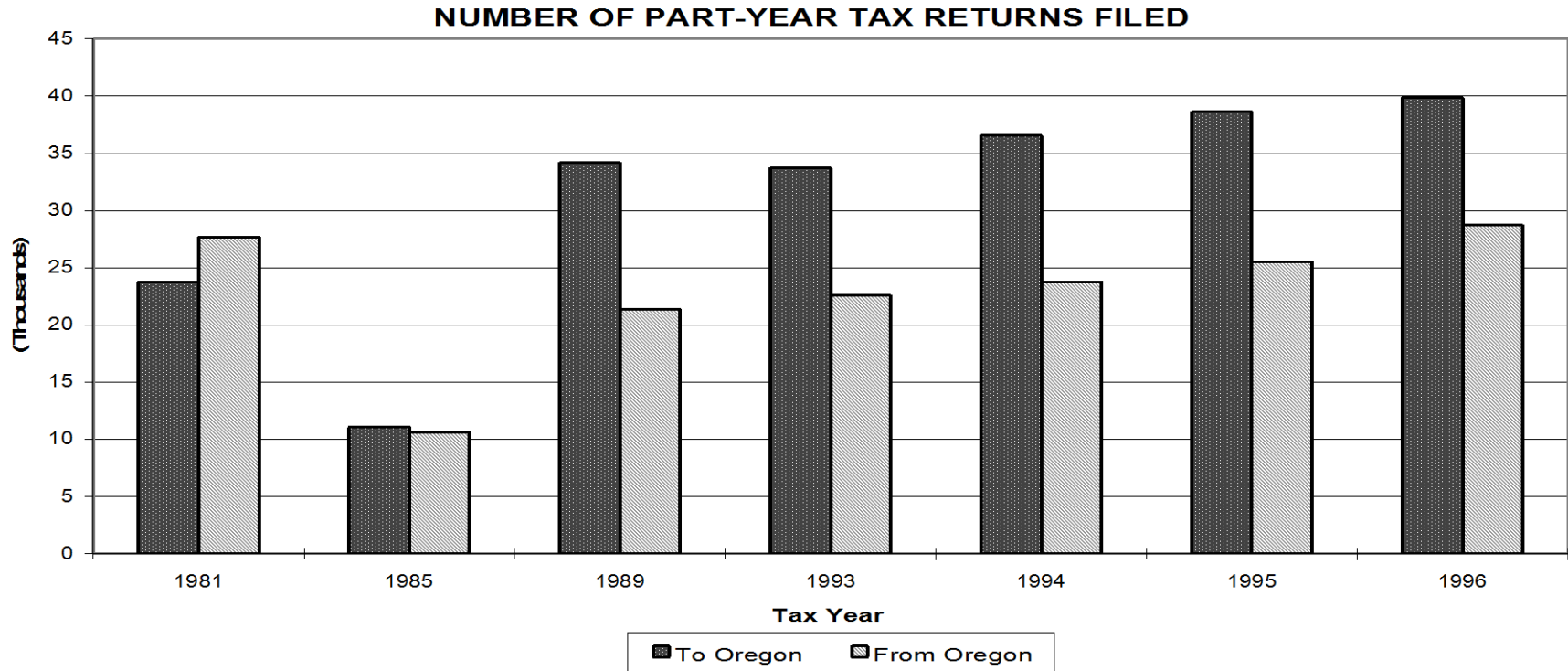
## **Section 5: Exhibits and tables for part-year resident and nonresident returns**

This section contains three exhibits and four tables for part-year and nonresident returns. Exhibit 8 shows the number of taxpayers moving to and from Oregon for selected years from 1981 to 1996, based on the number of part-year returns filed. Exhibit 9 is a breakdown of the number of taxpayers moving to Oregon, by county of destination. Exhibit 10 shows the number of taxpayers moving from Oregon by state or other destination. The four tables summarize 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.



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

	<b>1981</b>	<b>1985</b>	<b>1989</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>
To Oregon	23,749	11,064	34,170	33,728	36,559	38,619	39,845
From Oregon	27,676	10,616	21,330	22,565	23,779	25,482	28,715
Net	-3,927	448	12,840	11,163	12,780	13,137	11,130



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

COUNTY	1981		1985		1989		1993		1994		1995		1996		1996 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	159	0.7%	50	0.5%	191	0.6%	140	0.4%	167	0.4%	161	0.4%	163	0.4%	0.5%
BENTON	973	4.1%	337	3.0%	916	2.7%	1,102	3.3%	1,116	2.9%	1,108	2.9%	1,111	2.8%	2.4%
CLACKAMAS	1,876	7.9%	855	7.7%	3,001	8.8%	3,131	9.3%	3,511	9.6%	3,701	9.6%	3,910	9.8%	9.8%
CLATSOP	254	1.1%	156	1.4%	372	1.1%	374	1.1%	368	0.9%	353	0.9%	376	0.9%	1.1%
COLUMBIA	238	1.0%	87	0.8%	352	1.0%	260	0.8%	311	0.9%	342	0.9%	343	0.9%	1.3%
COOS	419	1.8%	148	1.3%	562	1.6%	538	1.6%	576	1.3%	513	1.3%	454	1.1%	1.9%
CROOK	79	0.3%	37	0.3%	129	0.4%	126	0.4%	135	0.3%	130	0.3%	129	0.3%	0.5%
CURRY	200	0.8%	74	0.7%	360	1.1%	299	0.9%	312	0.8%	298	0.8%	305	0.8%	0.7%
DESCHUTES	691	2.9%	314	2.8%	1,376	4.0%	1,398	4.1%	1,594	4.1%	1,566	4.1%	1,568	3.9%	3.1%
DOUGLAS	630	2.7%	266	2.4%	988	2.9%	898	2.7%	948	2.3%	902	2.3%	872	2.2%	3.1%
GILLIAM	15	0.1%	4	0.0%	13	0.0%	17	0.1%	14	0.1%	22	0.1%	20	0.1%	0.1%
GRANT	57	0.2%	26	0.2%	84	0.2%	62	0.2%	65	0.1%	57	0.1%	50	0.1%	0.3%
HARNEY	70	0.3%	23	0.2%	69	0.2%	50	0.1%	62	0.2%	62	0.2%	65	0.2%	0.2%
HOOD RIVER	146	0.6%	50	0.5%	237	0.7%	268	0.8%	258	0.7%	254	0.7%	228	0.6%	0.6%
JACKSON	1,407	5.9%	515	4.7%	2,153	6.3%	2,092	6.2%	2,150	5.6%	2,145	5.6%	2,030	5.1%	5.3%
JEFFERSON	95	0.4%	28	0.3%	74	0.2%	103	0.3%	96	0.3%	114	0.3%	98	0.2%	0.5%
JOSEPHINE	699	2.9%	219	2.0%	966	2.8%	925	2.7%	927	2.0%	783	2.0%	825	2.1%	2.3%
KLAMATH	528	2.2%	167	1.5%	724	2.1%	643	1.9%	634	1.8%	677	1.8%	695	1.7%	1.9%
LAKE	91	0.4%	31	0.3%	105	0.3%	62	0.2%	60	0.2%	71	0.2%	54	0.1%	0.2%
LANE	2,120	8.9%	1,197	10.8%	3,407	10.0%	3,338	9.9%	3,518	9.2%	3,534	9.2%	3,773	9.5%	9.6%
LINCOLN	357	1.5%	164	1.5%	569	1.7%	520	1.5%	546	1.5%	593	1.5%	633	1.6%	1.3%
LINN	519	2.2%	218	2.0%	799	2.3%	752	2.2%	863	2.1%	807	2.1%	853	2.1%	3.1%
MALHEUR	329	1.4%	124	1.1%	316	0.9%	287	0.9%	313	0.7%	274	0.7%	306	0.8%	0.9%
MARION	1,521	6.4%	729	6.6%	720	2.1%	2,055	6.1%	2,182	5.6%	2,177	5.6%	2,184	5.5%	8.3%
MORROW	86	0.4%	25	0.2%	63	0.2%	48	0.1%	57	0.2%	81	0.2%	51	0.1%	0.3%
MULTNOMAH	5,010	21.1%	2,895	26.2%	7,474	21.9%	7,014	20.8%	8,143	23.7%	9,137	23.7%	9,638	24.2%	20.0%
POLK	251	1.1%	132	1.2%	1,891	5.5%	388	1.2%	424	1.1%	429	1.1%	452	1.1%	1.8%
SHERMAN	16	0.1%	2	0.0%	9	0.0%	9	0.0%	16	0.0%	10	0.0%	16	0.0%	0.1%
TILLAMOOK	149	0.6%	64	0.6%	191	0.6%	193	0.6%	218	0.5%	207	0.5%	247	0.6%	0.7%
UMATILLA	620	2.6%	222	2.0%	612	1.8%	572	1.7%	627	1.7%	643	1.7%	583	1.5%	2.1%
UNION	185	0.8%	74	0.7%	223	0.7%	241	0.7%	243	0.5%	202	0.5%	211	0.5%	0.8%
WALLOWA	51	0.2%	16	0.1%	64	0.2%	83	0.2%	70	0.2%	72	0.2%	57	0.1%	0.2%
WASCO	169	0.7%	61	0.6%	211	0.6%	177	0.5%	178	0.5%	183	0.5%	170	0.4%	0.7%
WASHINGTON	3,358	14.1%	1,554	14.0%	4,300	12.6%	4,996	14.8%	5,243	16.4%	6,334	16.4%	6,696	16.8%	11.8%
WHEELER	6	0.0%	5	0.0%	12	0.0%	5	0.0%	8	0.0%	17	0.0%	9	0.0%	0.1%
YAMHILL	375	1.6%	195	1.8%	637	1.9%	562	1.7%	606	1.7%	660	1.7%	670	1.7%	2.4%
TOTAL	23,749	100.0%	11,064	100.0%	34,170	100.0%	33,728	100.0%	36,559	100.0%	38,619	100.0%	39,845	100.0%	100.0%

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

STATE	1981		1985		1989		1993		1994		1995		1996	
	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL
ALABAMA	45	0.2%	29	0.3%	66	0.3%	68	0.3%	69	0.3%	72	0.3%	73	0.3%
ALASKA	816	3.0%	241	2.3%	498	2.3%	512	2.3%	431	1.8%	413	1.6%	434	1.5%
ARIZONA	756	2.7%	447	4.2%	713	3.3%	1,011	4.5%	1,164	4.9%	1,316	5.2%	1,429	5.0%
ARKANSAS	123	0.4%	29	0.3%	80	0.4%	120	0.5%	110	0.5%	102	0.4%	151	0.5%
CALIFORNIA	6,521	23.6%	3,115	29.3%	4,690	22.0%	4,025	17.8%	4,366	18.4%	4,816	18.9%	5,889	20.5%
COLORADO	795	2.9%	305	2.9%	572	2.7%	750	3.3%	868	3.7%	921	3.6%	1,025	3.6%
CONNECTICUT	82	0.3%	26	0.2%	66	0.3%	74	0.3%	96	0.4%	101	0.4%	101	0.4%
DELAWARE	13	0.0%	6	0.1%	12	0.1%	12	0.1%	13	0.1%	13	0.1%	14	0.0%
FLORIDA	254	0.9%	118	1.1%	286	1.3%	366	1.6%	380	1.6%	408	1.6%	420	1.5%
GEORGIA	139	0.5%	57	0.5%	129	0.6%	184	0.8%	171	0.7%	223	0.9%	277	1.0%
HAWAII	206	0.7%	133	1.3%	262	1.2%	276	1.2%	226	1.0%	194	0.8%	217	0.8%
IDAHO	1,643	5.9%	487	4.6%	1,201	5.6%	1,441	6.4%	1,578	6.6%	1,489	5.8%	1,586	5.5%
ILLINOIS	302	1.1%	136	1.3%	283	1.3%	286	1.3%	305	1.3%	408	1.6%	413	1.4%
INDIANA	126	0.5%	42	0.4%	140	0.7%	144	0.6%	173	0.7%	193	0.8%	182	0.6%
IOWA	143	0.5%	54	0.5%	128	0.6%	146	0.6%	138	0.6%	178	0.7%	175	0.6%
KANSAS	168	0.6%	56	0.5%	105	0.5%	148	0.7%	166	0.7%	153	0.6%	182	0.6%
KENTUCKY	54	0.2%	20	0.2%	48	0.2%	89	0.4%	77	0.3%	106	0.4%	104	0.4%
LOUISIANA	107	0.4%	31	0.3%	66	0.3%	83	0.4%	88	0.4%	89	0.3%	89	0.3%
MAINE	41	0.1%	17	0.2%	38	0.2%	52	0.2%	59	0.2%	53	0.2%	63	0.2%
MARYLAND	84	0.3%	58	0.5%	119	0.6%	126	0.6%	126	0.5%	140	0.5%	151	0.5%
MASSACHUSETTS	153	0.6%	92	0.9%	136	0.6%	157	0.7%	207	0.9%	244	1.0%	281	1.0%
MICHIGAN	210	0.8%	96	0.9%	187	0.9%	232	1.0%	253	1.1%	292	1.1%	287	1.0%
MINNESOTA	364	1.3%	127	1.2%	244	1.1%	281	1.2%	331	1.4%	324	1.3%	373	1.3%
MISSISSIPPI	50	0.2%	19	0.2%	29	0.1%	46	0.2%	32	0.1%	53	0.2%	59	0.2%
MISSOURI	204	0.7%	85	0.8%	183	0.9%	246	1.1%	237	1.0%	289	1.1%	287	1.0%
MONTANA	528	1.9%	149	1.4%	428	2.0%	487	2.2%	574	2.4%	621	2.4%	593	2.1%
NEBRASKA	116	0.4%	41	0.4%	106	0.5%	92	0.4%	149	0.6%	128	0.5%	144	0.5%
NEVADA	625	2.3%	211	2.0%	514	2.4%	603	2.7%	605	2.5%	689	2.7%	800	2.8%
NEW HAMPSHIRE	37	0.1%	10	0.1%	37	0.2%	38	0.2%	46	0.2%	61	0.2%	40	0.1%
NEW JERSEY	93	0.3%	36	0.3%	90	0.4%	99	0.4%	97	0.4%	114	0.4%	118	0.4%
NEW MEXICO	190	0.7%	88	0.8%	159	0.7%	228	1.0%	299	1.3%	330	1.3%	234	0.8%
NEW YORK	357	1.3%	160	1.5%	270	1.3%	287	1.3%	326	1.4%	364	1.4%	380	1.3%
NORTH CAROLINA	114	0.4%	67	0.6%	122	0.6%	193	0.9%	211	0.9%	218	0.9%	256	0.9%
NORTH DAKOTA	96	0.3%	28	0.3%	68	0.3%	71	0.3%	61	0.3%	65	0.3%	84	0.3%
OHIO	162	0.6%	71	0.7%	161	0.8%	190	0.8%	224	0.9%	222	0.9%	270	0.9%
OKLAHOMA	354	1.3%	63	0.6%	156	0.7%	163	0.7%	152	0.6%	206	0.8%	224	0.8%
PENNSYLVANIA	130	0.5%	71	0.7%	152	0.7%	168	0.7%	181	0.8%	185	0.7%	247	0.9%
RHODE ISLAND	18	0.1%	5	0.0%	19	0.1%	21	0.1%	24	0.1%	12	0.0%	18	0.1%
SOUTH CAROLINA	46	0.2%	23	0.2%	63	0.3%	59	0.3%	62	0.3%	71	0.3%	81	0.3%
SOUTH DAKOTA	85	0.3%	27	0.3%	48	0.2%	72	0.3%	82	0.3%	87	0.3%	62	0.2%
TENNESSEE	82	0.3%	30	0.3%	94	0.4%	170	0.8%	152	0.6%	148	0.6%	156	0.5%
TEXAS	845	3.1%	295	2.8%	503	2.4%	717	3.2%	716	3.0%	740	2.9%	818	2.8%
UTAH	447	1.6%	170	1.6%	399	1.9%	527	2.3%	575	2.4%	611	2.4%	623	2.2%
VERMONT	25	0.1%	16	0.2%	21	0.1%	45	0.2%	37	0.2%	48	0.2%	59	0.2%
VIRGINIA	207	0.7%	102	1.0%	231	1.1%	187	0.8%	179	0.8%	204	0.8%	277	1.0%
WASHINGTON	8,869	32.1%	2,908	27.4%	6,876	32.2%	6,601	29.3%	6,638	27.9%	7,026	27.6%	8,139	28.3%
WEST VIRGINIA	13	0.0%	10	0.1%	24	0.1%	23	0.1%	37	0.2%	32	0.1%	41	0.1%
WISCONSIN	213	0.8%	70	0.7%	169	0.8%	188	0.8%	213	0.9%	246	1.0%	238	0.8%
WYOMING	338	1.2%	44	0.4%	110	0.5%	142	0.6%	125	0.5%	136	0.5%	118	0.4%
WASHINGTON, D.C.	43	0.2%	22	0.2%	42	0.2%	38	0.2%	36	0.2%	41	0.2%	42	0.1%
GUAM, P.R., V.I.	5	0.0%	6	0.1%	19	0.1%	23	0.1%	14	0.1%	16	0.1%	10	0.0%
OUTSIDE U.S.	222	0.8%	67	0.6%	168	0.8%	258	1.1%	300	1.3%	271	1.1%	381	1.3%
TOTAL	27,659	100.0%	10,616	100.0%	21,330	100.0%	22,565	100.0%	23,779	100.0%	25,482	100.0%	28,715	100.0%

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

1996 PERSONAL INCOME TAX REPORTS

FOR ALL PART YEAR RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AG 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 CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND	TAX DUE
NEG >10	249	600	- 10,971	291	118	1	1	11	1	0	1	0	1	0	1
NEG <10	793	1,670	- 2,030	624	100	24	101	366	28	0	28	8	20	3	17
0- 2	8,074	10,877	8,360	1,255	328	310	4,123	5,842	403	1	404	112	292	37	255
2- 4	8,380	11,741	24,985	131	323	834	7,696	16,575	1,108	0	1,108	364	744	105	639
4- 6	7,021	11,046	34,873	195	467	1,361	8,257	25,264	1,747	0	1,747	528	1,219	175	1,044
6- 8	5,695	9,602	39,674	103	511	1,877	7,940	29,615	2,120	0	2,120	550	1,570	225	1,345
8- 10	4,905	8,913	44,007	166	539	2,361	7,956	33,451	2,477	0	2,477	574	1,902	273	1,629
10- 12	4,008	7,649	43,992	221	573	2,585	7,256	33,909	2,568	0	2,568	532	2,036	293	1,744
12- 14	3,292	6,379	42,677	149	554	2,648	6,479	33,203	2,562	0	2,562	468	2,095	301	1,794
14- 16	2,712	5,351	40,644	153	656	2,626	5,973	31,674	2,471	0	2,471	408	2,063	296	1,766
16- 18	2,416	4,966	40,988	209	636	2,669	5,739	32,178	2,532	0	2,532	399	2,133	306	1,826
18- 20	1,989	4,240	37,765	73	554	2,477	5,273	29,574	2,356	0	2,356	345	2,011	289	1,722
20- 22	1,782	3,884	37,376	108	574	2,484	5,153	29,284	2,352	0	2,352	317	2,035	292	1,743
22- 24	1,558	3,487	35,778	71	456	2,356	4,718	28,326	2,296	0	2,296	288	2,008	289	1,720
24- 26	1,425	3,169	35,572	43	505	2,374	4,620	28,143	2,298	0	2,298	270	2,028	291	1,737
26- 28	1,310	3,007	35,344	59	414	2,245	4,873	27,874	2,276	0	2,276	266	2,009	289	1,721
28- 30	1,136	2,711	32,938	233	406	2,035	4,416	26,325	2,170	1	2,171	241	1,930	277	1,653
30- 32	1,016	2,411	31,465	209	415	1,929	4,385	25,045	2,063	0	2,063	216	1,847	265	1,582
32- 34	888	2,114	29,292	106	458	1,713	4,004	23,292	1,925	0	1,925	192	1,733	249	1,484
34- 36	870	2,222	30,431	68	443	1,742	3,975	24,364	2,022	0	2,022	208	1,814	261	1,553
36- 38	724	1,781	26,786	71	431	1,442	3,687	21,311	1,770	0	1,770	165	1,605	231	1,374
38- 40	682	1,673	26,579	139	367	1,410	3,430	21,517	1,802	0	1,802	161	1,641	236	1,405
40- 45	1,450	3,771	61,516	263	872	2,946	8,804	49,170	4,120	0	4,120	368	3,751	539	3,212
45- 50	1,150	3,093	54,572	201	849	2,483	7,635	44,011	3,709	0	3,709	311	3,398	488	2,910
50- 55	925	2,546	48,470	206	811	2,030	6,262	39,807	3,383	0	3,383	249	3,134	450	2,684
55- 60	703	1,976	40,369	45	572	1,537	5,356	32,949	2,796	0	2,796	204	2,592	372	2,220
60- 70	1,023	2,877	66,136	92	660	2,277	8,693	54,602	4,665	0	4,665	312	4,353	626	3,728
70- 80	611	1,740	45,558	315	426	1,382	5,791	38,274	3,282	0	3,282	198	3,083	443	2,640
80- 90	436	1,283	36,956	172	448	969	4,804	30,907	2,663	0	2,663	142	2,521	362	2,159
90- 100	293	859	27,796	16	403	679	3,647	23,083	1,996	0	1,996	119	1,877	270	1,607
100- 125	429	1,300	47,688	160	830	972	5,804	40,254	3,511	0	3,511	182	3,329	478	2,851
125- 150	219	657	29,544	203	314	479	3,526	25,428	2,235	0	2,235	109	2,126	306	1,821
150- 200	183	561	31,520	208	272	418	2,991	28,046	2,471	0	2,471	109	2,363	340	2,023
200- 300	128	367	30,436	525	505	296	3,043	27,116	2,383	0	2,383	67	2,316	333	1,983
300- 500	46	135	17,472	280	131	101	1,269	16,252	1,449	0	1,449	44	1,405	202	1,203
500+	39	108	49,089	69	261	85	1,977	46,834	4,195	1	4,196	137	4,059	583	3,476
NEGATIVE	1,042	2,270	- 13,001	915	218	25	102	378	29	0	29	8	21	3	18
SUB 0- 10	34,075	52,179	151,898	1,850	2,167	6,743	35,973	110,746	7,854	1	7,855	2,128	5,728	816	4,912
SUB 10- 20	14,417	28,585	206,066	805	2,973	13,005	30,720	160,537	12,489	0	12,489	2,152	10,337	1,485	8,852
SUB 20- 30	7,211	16,258	177,009	513	2,354	11,494	23,780	139,951	11,392	1	11,393	1,381	10,011	1,439	8,573
SUB 30- 40	4,180	10,201	144,554	593	2,114	8,235	19,481	115,528	9,583	0	9,583	943	8,639	1,241	7,398
SUB 40- 60	4,228	11,386	204,927	716	2,703	8,996	28,058	165,937	14,007	0	14,007	1,132	12,875	1,850	11,025
SUB 60- 100	2,363	6,759	176,446	595	1,937	5,307	22,935	146,866	12,606	0	12,606	771	11,835	1,701	10,134
SUB 100+	1,044	3,128	205,748	1,446	2,313	2,351	18,610	183,931	16,245	1	16,246	648	15,598	2,241	13,357
TOTAL	68,560	130,766	1,253,647	7,432	16,781	56,156	179,659	1,023,875	84,204	3	84,207	9,163	75,044	10,776	64,268

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

1996 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	1,183	2,944	-195,107	15,880	23,612	3	264	502	42	0	42	3	39	6	33
NEG <10	2,656	6,025	-8,111	1,270	2,584	33	119	484	38	0	38	3	35	5	30
0- 2	20,647	37,809	13,805	7,203	4,110	748	10,306	14,094	890	0	890	370	520	60	460
2- 4	10,427	18,967	30,464	434	2,041	1,097	9,105	20,356	1,044	0	1,044	375	669	94	575
4- 6	7,228	13,985	35,768	129	1,413	1,426	9,598	25,506	1,380	0	1,381	464	917	131	786
6- 8	5,620	11,727	39,094	402	1,268	1,676	29,737	28,550	1,650	0	1,650	515	1,134	163	972
8- 10	4,433	9,520	39,743	214	1,688	1,854	8,207	29,213	1,806	0	1,806	509	1,297	186	1,111
10- 12	3,858	8,536	42,347	1,525	1,778	2,014	8,082	32,444	2,125	0	2,125	508	1,617	232	1,385
12- 14	3,362	7,681	43,591	562	3,160	2,140	7,940	32,040	2,133	1	2,133	524	1,609	231	1,378
14- 16	3,122	7,231	46,781	158	2,237	2,461	8,530	34,896	2,404	0	2,404	539	1,865	268	1,597
16- 18	2,946	6,873	50,089	43	1,600	2,720	8,092	37,916	2,697	0	2,697	548	2,149	309	1,840
18- 20	2,799	6,588	53,169	35	2,061	2,931	8,207	40,358	2,944	0	2,944	561	2,382	342	2,040
20- 22	2,576	6,260	54,052	301	1,448	3,057	8,857	41,408	3,067	0	3,067	579	2,489	358	2,131
22- 24	2,550	6,241	58,635	50	1,806	3,423	12,085	44,730	3,380	0	3,380	583	2,797	402	2,395
24- 26	2,441	5,963	60,947	124	1,461	3,681	9,815	46,598	3,562	0	3,562	560	3,001	431	2,570
26- 28	2,243	5,617	60,559	62	1,717	3,630	9,421	46,054	3,561	0	3,561	547	3,014	433	2,581
28- 30	2,081	5,415	60,359	50	1,315	3,623	9,638	46,004	3,596	0	3,596	547	3,049	438	2,611
30- 32	2,022	5,224	62,679	15	1,541	3,726	9,895	47,653	3,758	0	3,758	543	3,215	462	2,753
32- 34	1,920	5,014	63,285	395	1,260	3,691	9,798	49,010	3,894	9	3,904	554	3,349	481	2,868
34- 36	1,869	5,052	65,409	20	2,505	3,683	10,220	50,093	4,002	0	4,002	536	3,465	498	2,967
36- 38	1,764	4,839	65,229	26	2,581	3,547	10,474	49,854	4,004	0	4,004	558	3,446	495	2,951
38- 40	1,653	4,551	64,442	33	1,479	3,413	10,249	49,387	3,992	0	3,992	532	3,460	497	2,962
40- 45	3,325	9,387	140,975	110	2,951	7,026	22,859	108,530	8,849	0	8,849	1,116	7,734	1,111	6,622
45- 50	2,738	8,043	129,704	214	2,972	6,075	20,496	100,644	8,287	0	8,287	999	7,288	1,047	6,241
50- 55	2,075	6,147	108,661	54	2,292	4,712	17,592	85,173	7,075	0	7,075	812	6,263	900	5,363
55- 60	1,629	4,954	93,504	53	1,798	3,812	14,965	73,117	6,108	0	6,108	698	5,411	778	4,633
60- 70	2,206	6,671	142,508	618	4,203	5,147	21,835	112,739	9,509	-0	9,509	1,114	8,394	1,206	7,188
70- 80	1,240	3,821	92,343	101	1,775	2,894	14,074	73,868	6,287	0	6,287	673	5,615	807	4,808
80- 90	780	2,347	65,920	156	1,687	1,751	9,344	53,780	4,610	0	4,610	514	4,096	589	3,507
90- 100	476	1,361	45,118	68	1,631	1,035	6,166	36,791	3,177	0	3,177	386	2,791	401	2,390
100- 125	654	1,927	72,284	73	4,613	1,389	8,989	59,992	5,208	0	5,208	677	4,531	651	3,880
125- 150	321	867	43,805	127	1,370	550	5,850	36,862	3,227	2	3,228	638	2,590	372	2,218
150- 200	342	965	59,255	473	2,766	619	7,712	50,114	4,414	0	4,414	826	3,588	516	3,072
200- 300	294	820	70,831	98	5,355	465	7,981	60,095	5,327	2	5,329	1,171	4,158	597	3,560
300- 500	199	519	74,338	233	4,605	314	7,750	63,541	5,664	0	5,664	1,361	4,303	618	3,685
500+	212	533	322,253	227	14,480	309	23,424	284,782	25,572	0	25,572	6,869	18,703	2,688	16,016
NEGATIVE	3,839	8,969	-203,218	17,150	26,196	36	382	986	80	0	80	6	74	11	63
S 0- 10	48,355	92,008	158,874	8,381	10,520	6,801	66,954	117,719	6,770	0	6,771	2,233	4,538	634	3,903
U 10- 20	16,087	36,909	235,976	2,323	10,836	12,266	63,840	177,654	12,303	1	12,304	2,681	9,623	1,382	8,240
B 20- 30	11,891	29,496	294,552	587	7,746	17,415	49,816	224,793	17,165	0	17,165	2,815	14,350	2,062	12,288
T 30- 40	9,228	24,680	321,044	489	9,366	18,060	50,637	245,996	19,649	0	19,650	2,723	16,925	2,433	14,502
O 40- 60	9,767	28,531	472,845	432	10,012	21,625	75,911	367,464	30,320	0	30,320	3,624	26,695	3,836	22,859
T 60- 100	4,702	14,200	345,889	944	9,296	10,827	51,418	277,178	23,583	-0	23,583	2,687	20,896	3,003	17,893
100+	2,022	5,631	642,766	1,231	33,190	3,645	61,706	555,386	49,411	4	49,415	11,541	37,874	5,442	32,431
TOTAL	105,891	240,424	2,268,729	31,537	117,162	90,675	420,664	1,967,175	159,282	15	159,296	28,311	130,985	18,804	112,181

TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)  
FOR ALL PART YEAR TAXABLE 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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEG <10	16	37	-52	490	9	19	77	334	28	0	28	8	20	3	17
0- 2	5,186	6,466	5,797	1,181	42	290	1,548	5,098	367	1	367	75	292	37	255
2- 4	6,444	8,307	19,311	96	119	794	4,309	14,185	990	0	990	246	744	105	639
4- 6	6,184	8,959	30,801	187	198	1,332	6,209	23,248	1,644	0	1,644	425	1,219	175	1,044
6- 8	5,190	8,160	36,174	93	296	1,846	6,344	27,781	2,027	0	2,027	456	1,570	225	1,345
8- 10	4,589	7,935	41,192	154	310	2,324	6,655	32,056	2,402	0	2,402	499	1,902	273	1,629
10- 12	3,833	7,136	42,093	218	398	2,555	6,328	33,031	2,523	0	2,523	487	2,036	293	1,744
12- 14	3,185	6,054	41,288	134	364	2,635	5,862	32,562	2,528	0	2,528	434	2,095	301	1,794
14- 16	2,641	5,173	39,584	151	440	2,607	5,371	31,318	2,459	0	2,459	396	2,063	296	1,766
16- 18	2,357	4,786	39,989	121	451	2,649	5,365	31,644	2,512	0	2,512	380	2,133	306	1,826
18- 20	1,938	4,099	36,797	73	350	2,460	4,815	29,245	2,343	0	2,343	332	2,011	289	1,722
20- 22	1,744	3,791	36,579	107	331	2,459	4,871	29,025	2,342	0	2,342	307	2,035	292	1,743
22- 24	1,539	3,430	35,341	70	371	2,344	4,528	28,168	2,291	0	2,291	282	2,008	289	1,720
24- 26	1,407	3,120	35,128	43	343	2,365	4,387	28,075	2,296	0	2,296	268	2,028	291	1,737
26- 28	1,289	2,948	34,779	59	294	2,229	4,641	27,674	2,267	0	2,267	258	2,009	289	1,721
28- 30	1,124	2,666	32,589	233	303	2,022	4,253	26,244	2,167	1	2,168	238	1,930	277	1,653
30- 32	1,004	2,370	31,096	209	308	1,922	4,126	24,949	2,061	0	2,061	214	1,847	265	1,582
32- 34	873	2,070	28,801	106	268	1,702	3,765	23,172	1,921	0	1,921	188	1,733	249	1,484
34- 36	862	2,198	30,153	68	348	1,734	3,841	24,297	2,017	0	2,017	203	1,814	261	1,553
36- 38	716	1,757	26,494	71	255	1,434	3,617	21,259	1,767	0	1,767	162	1,605	231	1,374
38- 40	680	1,669	26,501	139	367	1,410	3,369	21,495	1,801	0	1,801	161	1,641	236	1,405
40- 45	1,439	3,733	61,052	252	764	2,933	8,626	48,980	4,112	0	4,112	361	3,751	539	3,212
45- 50	1,143	3,078	54,241	180	548	2,471	7,516	43,885	3,698	0	3,698	300	3,398	488	2,910
50- 55	920	3,533	48,206	206	434	2,019	6,158	39,801	3,382	0	3,382	248	3,134	450	2,684
55- 60	701	1,969	40,257	45	572	1,536	5,305	32,889	2,791	0	2,791	199	2,592	372	2,220
60- 70	1,017	2,849	65,745	54	592	2,265	8,517	54,425	4,654	0	4,654	301	4,353	626	3,728
70- 80	607	1,727	45,254	315	350	1,380	5,748	38,091	3,277	0	3,277	193	3,083	443	2,640
80- 90	434	1,277	36,784	172	395	4,771	4,771	30,822	2,662	0	2,662	142	2,521	362	2,159
90- 100	292	849	27,699	16	403	676	3,623	23,012	1,994	0	1,994	116	1,877	270	1,607
100- 125	426	1,289	47,360	160	698	968	5,783	40,071	3,495	0	3,495	166	3,329	478	2,851
125- 150	218	655	29,407	203	314	478	3,508	25,311	2,225	0	2,225	99	2,126	306	1,821
150- 200	183	561	31,520	208	272	418	2,991	28,046	2,471	0	2,471	109	2,363	340	2,023
200- 300	127	364	30,168	525	505	3,034	2,996	26,857	2,383	0	2,383	67	2,316	333	1,983
300- 500	46	135	17,472	280	131	101	1,269	16,252	1,449	0	1,449	44	1,405	202	1,203
500+	39	108	49,089	69	261	85	1,977	46,834	4,195	1	4,196	137	4,059	583	3,476
NEGATIVE	18	42	-101	551	9	19	78	344	29	0	29	8	21	3	18
SUBTOTAL	27,593	39,827	133,275	1,711	965	6,586	25,066	102,369	7,430	1	7,430	1,702	5,728	816	4,912
10- 20	13,954	27,248	199,751	698	2,003	12,906	27,742	157,799	12,365	0	12,365	2,028	10,337	1,485	8,852
20- 30	7,103	15,955	174,416	512	1,642	11,420	22,680	139,186	11,363	1	11,364	1,352	10,011	1,439	8,573
30- 40	4,135	10,064	143,045	593	1,546	8,202	18,719	115,171	9,567	0	9,567	927	8,639	1,241	7,398
40- 60	4,203	11,313	203,756	682	2,318	8,959	27,606	165,555	13,984	0	13,984	1,109	12,875	1,850	11,025
60- 100	2,350	6,702	175,481	558	1,740	5,290	22,658	146,351	12,587	0	12,587	752	11,835	1,701	10,134
100+	1,039	3,112	205,015	1,446	2,181	2,347	18,563	183,370	16,219	1	16,220	622	15,598	2,241	13,357
TOTAL	60,395	114,263	1,234,639	6,750	12,404	55,729	163,110	1,010,146	83,542	3	83,545	8,501	75,044	10,776	64,268



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

1996 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 CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND	TAX DUE
NEG >10	15	31	- 1,224	1,817	2	3	90	498	42	0	42	3	39	6	33
NEG <10	35	79	- 98	700	8	30	83	481	38	0	38	3	35	5	30
0- 2	10,797	19,386	10,488	4,821	213	601	3,061	11,432	688	0	689	168	520	60	460
2- 4	8,228	14,768	24,093	314	284	1,033	5,308	17,783	912	0	912	243	669	94	575
4- 6	6,307	11,595	31,277	125	350	1,368	6,321	23,363	1,271	0	1,271	354	917	131	786
6- 8	4,986	9,958	34,719	200	380	1,618	6,538	26,382	1,530	0	1,530	395	1,134	163	972
8- 10	4,037	8,402	36,215	138	384	1,806	6,512	27,651	1,715	0	1,715	418	1,297	186	1,111
10- 12	3,563	7,782	39,115	1,517	463	1,972	6,897	31,299	2,057	0	2,057	440	1,617	232	1,385
12- 14	3,076	6,920	39,889	562	742	2,097	6,794	30,819	2,057	1	2,058	449	1,609	231	1,378
14- 16	2,948	6,782	44,184	127	504	2,434	7,231	34,142	2,354	0	2,354	489	1,865	268	1,597
16- 18	2,808	6,487	47,739	42	401	2,698	7,519	37,163	2,646	0	2,646	497	2,149	309	1,840
18- 20	2,685	6,293	51,012	31	444	2,906	7,836	39,857	2,910	0	2,910	527	2,382	342	2,040
20- 22	2,495	6,052	52,354	301	452	3,044	8,170	40,989	3,038	0	3,038	549	2,489	358	2,131
22- 24	2,465	6,032	56,680	46	536	3,398	8,540	44,251	3,345	0	3,345	548	2,797	402	2,395
24- 26	2,381	5,830	59,453	123	529	3,655	9,179	46,213	3,533	0	3,533	532	3,001	431	2,570
26- 28	2,187	5,476	59,052	62	527	3,623	9,201	46,762	3,539	0	3,539	524	3,014	433	2,581
28- 30	2,027	5,253	58,793	50	515	3,614	9,047	45,667	3,571	0	3,571	521	3,049	438	2,611
30- 32	1,984	5,134	61,500	13	647	3,713	9,741	47,412	3,739	0	3,739	524	3,215	462	2,753
32- 34	1,883	4,920	62,065	393	593	3,670	9,522	48,674	3,868	9	3,877	528	3,349	481	2,868
34- 36	1,831	4,951	64,072	17	655	3,658	10,041	49,736	3,974	0	3,974	508	3,465	498	2,967
36- 38	1,726	4,725	63,826	11	689	3,530	10,177	49,441	3,971	0	3,971	525	3,446	495	2,951
38- 40	1,618	4,452	63,075	33	668	3,398	10,121	48,920	3,953	0	3,953	494	3,460	497	2,962
40- 45	3,265	9,232	138,410	102	1,632	7,000	22,090	107,789	8,789	0	8,789	1,056	7,734	1,111	6,622
45- 50	2,685	7,893	127,191	204	1,487	6,057	20,137	99,714	8,211	0	8,211	922	7,288	1,047	6,241
50- 55	2,042	6,059	106,924	53	1,135	4,694	16,711	84,437	7,013	0	7,013	751	6,263	900	5,363
55- 60	1,601	4,886	91,904	53	1,082	3,791	14,599	72,485	6,056	0	6,056	645	5,411	778	4,633
60- 70	2,153	6,558	139,114	551	2,066	5,117	21,314	111,169	9,375	-0	9,374	980	8,394	1,206	7,188
70- 80	1,211	3,762	90,165	30	1,171	2,866	13,348	72,810	6,196	0	6,196	581	5,615	807	4,808
80- 90	757	2,277	63,975	135	910	1,735	8,935	52,530	4,503	0	4,503	407	4,096	589	3,507
90- 100	453	1,310	42,964	67	1,003	1,017	5,427	35,584	3,072	0	3,072	281	2,791	401	2,390
100- 125	629	1,865	69,504	73	1,401	1,371	8,725	58,079	5,041	0	5,041	510	4,531	651	3,880
125- 150	295	821	40,229	127	1,345	521	4,537	33,954	2,970	2	2,972	382	2,590	372	2,218
150- 200	313	891	54,249	470	2,108	591	5,444	46,576	4,102	0	4,102	514	3,588	516	3,072
200- 300	258	716	62,080	94	2,012	423	6,061	53,678	4,758	2	4,760	602	4,158	597	3,560
300- 500	172	454	64,351	211	2,676	287	5,239	56,361	5,024	0	5,024	721	4,303	618	3,685
500+	179	449	263,025	182	13,147	269	16,229	233,562	20,971	0	20,971	2,268	18,703	2,688	16,016
NEGATI VE	50	110	- 1,323	2,517	10	33	173	978	80	0	80	6	74	11	63
S 0- 10	34,355	64,109	136,792	5,598	1,612	6,426	27,740	106,611	6,116	0	6,116	1,578	4,538	634	3,903
U 10- 20	15,080	34,264	221,939	2,278	2,553	12,107	36,277	173,281	12,025	1	12,025	2,403	9,623	1,382	8,240
B 20- 30	11,555	28,643	286,332	582	2,559	17,335	44,138	222,881	17,025	0	17,025	2,675	14,350	2,062	12,288
T 30- 40	9,042	24,182	314,538	468	3,252	17,969	49,602	244,183	19,504	9	19,514	2,579	16,935	2,433	14,502
O 40- 60	9,593	28,070	464,429	413	5,336	21,542	73,537	364,425	30,069	0	30,069	3,374	26,695	3,836	22,859
T 60- 100	4,574	13,907	336,219	783	5,149	10,734	49,025	272,094	23,146	-0	23,146	2,250	20,896	3,003	17,893
100+	1,846	5,196	553,439	1,157	22,689	3,462	46,234	482,209	42,866	4	42,870	4,996	37,874	5,442	32,431
TOTAL	86,095	198,481	2,312,364	13,794	43,161	89,609	326,726	1,866,664	150,831	15	150,846	19,861	130,985	18,804	112,181



## **Section 6: Exhibits and tables for all returns by county**

This section contains four exhibits and four summaries for all 1996 returns by county. Exhibit 11 shows a breakdown by county of number of returns, adjusted gross income, and tax due, and the percent change from 1995 to 1996. Exhibits 12, 13, and 14 are Oregon maps showing county averages of adjusted gross income, tax due, and effective tax rate. The tables summarize total adjusted gross income and tax, average income and tax, returns by type, and sources of income.



**EXHIBIT 11. DISTRIBUTION OF RETURNS AND SHARE OF STATEWIDE TOTAL  
ALL 1996 RETURNS BY COUNTY**

County or Area	All 1996 Returns						% Change 1995 to 1996		
	Number of Returns #	Share	Adjusted Gross Income (\$000)	Share	Total Tax Due (\$000)	Share	No. of Returns	Total AGI	Total Tax Due
Baker	6,530	0.4%	165,315	0.3%	7,290	0.3%	1.4%	9.1%	-5.9%
Benton	29,880	2.0%	1,149,515	2.2%	58,931	2.3%	2.9%	11.3%	-3.1%
Clackamas	148,510	9.8%	6,501,971	12.3%	331,483	12.7%	3.2%	9.7%	-5.4%
Clatsop	14,108	0.9%	422,379	0.8%	19,363	0.7%	1.6%	5.6%	-9.5%
Columbia	17,462	1.1%	627,649	1.2%	30,434	1.2%	2.6%	8.7%	-6.5%
Coos	23,881	1.6%	716,358	1.4%	33,680	1.3%	0.7%	7.3%	-7.3%
Crook	6,516	0.4%	188,919	0.4%	8,853	0.3%	2.7%	7.0%	-8.4%
Curry	8,787	0.6%	235,663	0.4%	10,207	0.4%	2.4%	1.0%	-15.1%
Deschutes	44,904	3.0%	1,555,921	2.9%	74,800	2.9%	4.3%	12.4%	-1.9%
Douglas	39,198	2.6%	1,125,365	2.1%	51,074	2.0%	3.6%	6.1%	-10.0%
Gilliam	839	0.1%	26,263	0.0%	1,287	0.0%	3.8%	20.5%	7.9%
Grant	3,284	0.2%	85,304	0.2%	3,962	0.2%	1.7%	3.7%	-11.4%
Harney	2,885	0.2%	63,494	0.1%	2,878	0.1%	2.1%	4.8%	-8.2%
Hood River	8,517	0.6%	250,846	0.5%	11,514	0.4%	0.7%	8.4%	-6.1%
Jackson	69,611	4.6%	2,167,969	4.1%	99,444	3.8%	3.2%	7.9%	-6.9%
Jefferson	5,664	0.4%	163,599	0.3%	6,810	0.3%	3.2%	13.2%	-2.3%
Josephine	27,576	1.8%	746,113	1.4%	32,254	1.2%	3.4%	9.0%	-6.1%
Klamath	24,190	1.6%	706,956	1.3%	34,002	1.3%	3.8%	9.0%	-6.0%
Lake	2,899	0.2%	69,046	0.1%	3,139	0.1%	-0.2%	0.7%	-12.8%
Lane	130,121	8.6%	4,395,497	8.3%	211,904	8.1%	3.7%	9.4%	-5.8%
Lincoln	18,975	1.2%	543,594	1.0%	23,822	0.9%	3.5%	8.4%	-6.4%
Linn	42,778	2.8%	1,399,932	2.6%	66,797	2.6%	3.1%	8.5%	-6.8%
Malheur	10,265	0.7%	259,982	0.5%	11,142	0.4%	0.5%	3.1%	-10.8%
Marion	111,789	7.4%	3,680,473	7.0%	173,249	6.7%	2.9%	8.7%	-6.5%
Morrow	3,523	0.2%	96,984	0.2%	4,468	0.2%	2.9%	7.9%	-6.9%
Multnomah	301,849	19.9%	11,472,704	21.7%	576,441	22.2%	3.5%	10.4%	-4.9%
Polk	23,198	1.5%	765,734	1.4%	35,243	1.4%	4.8%	9.7%	-6.0%
Sherman	869	0.1%	27,505	0.1%	1,324	0.1%	4.1%	12.9%	-2.4%
Tillamook	9,932	0.7%	222,621	0.4%	12,289	0.5%	3.1%	-14.9%	-7.3%
Umatilla	25,187	1.7%	745,031	1.4%	34,610	1.3%	0.5%	6.7%	-7.8%
Union	9,998	0.7%	286,742	0.5%	13,051	0.5%	2.3%	6.0%	-9.3%
Wallowa	3,160	0.2%	76,187	0.1%	3,331	0.1%	0.8%	6.0%	-10.1%
Wasco	9,191	0.6%	288,017	0.5%	13,275	0.5%	1.8%	8.2%	-6.6%
Washington	156,956	10.3%	7,208,951	13.6%	381,468	14.7%	3.5%	9.8%	-5.2%
Wheeler	608	0.0%	14,847	0.0%	717	0.0%	-4.9%	8.9%	-1.4%
Yamhill	31,286	2.1%	1,080,246	2.0%	52,126	2.0%	4.5%	8.6%	-6.1%
Clark Co., Wa.	46,650	3.1%	1,423,769	2.7%	71,428	2.7%	7.2%	13.1%	-3.3%
Other Wash.	26,877	1.8%	473,013	0.9%	28,712	1.1%	8.2%	1.4%	3.2%
California	22,082	1.5%	465,372	0.9%	15,855	0.6%	10.9%	27.1%	18.6%
Idaho	10,144	0.7%	160,811	0.3%	7,507	0.3%	9.9%	12.6%	-2.5%
Other States	39,305	2.6%	776,660	1.5%	41,460	1.6%	4.8%	20.9%	2.9%
<b>Total</b>	<b>1,519,984</b>	<b>100.0%</b>	<b>52,833,319</b>	<b>100.0%</b>	<b>2,601,625</b>	<b>100.0%</b>	<b>3.6%</b>	<b>9.5%</b>	<b>-5.3%</b>

# EXHIBIT 12

## AVERAGE ADJUSTED GROSS INCOME

### by OREGON COUNTIES

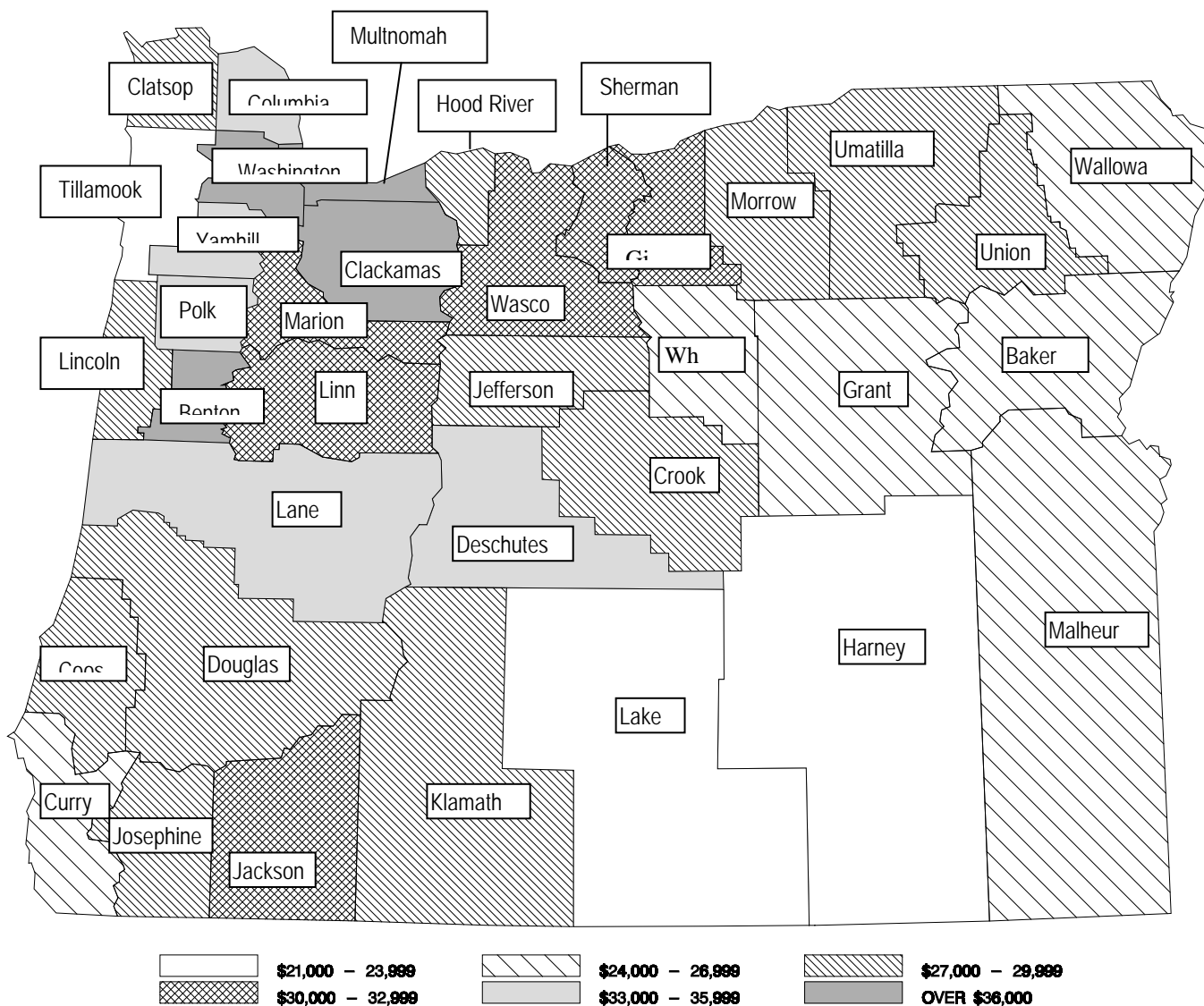
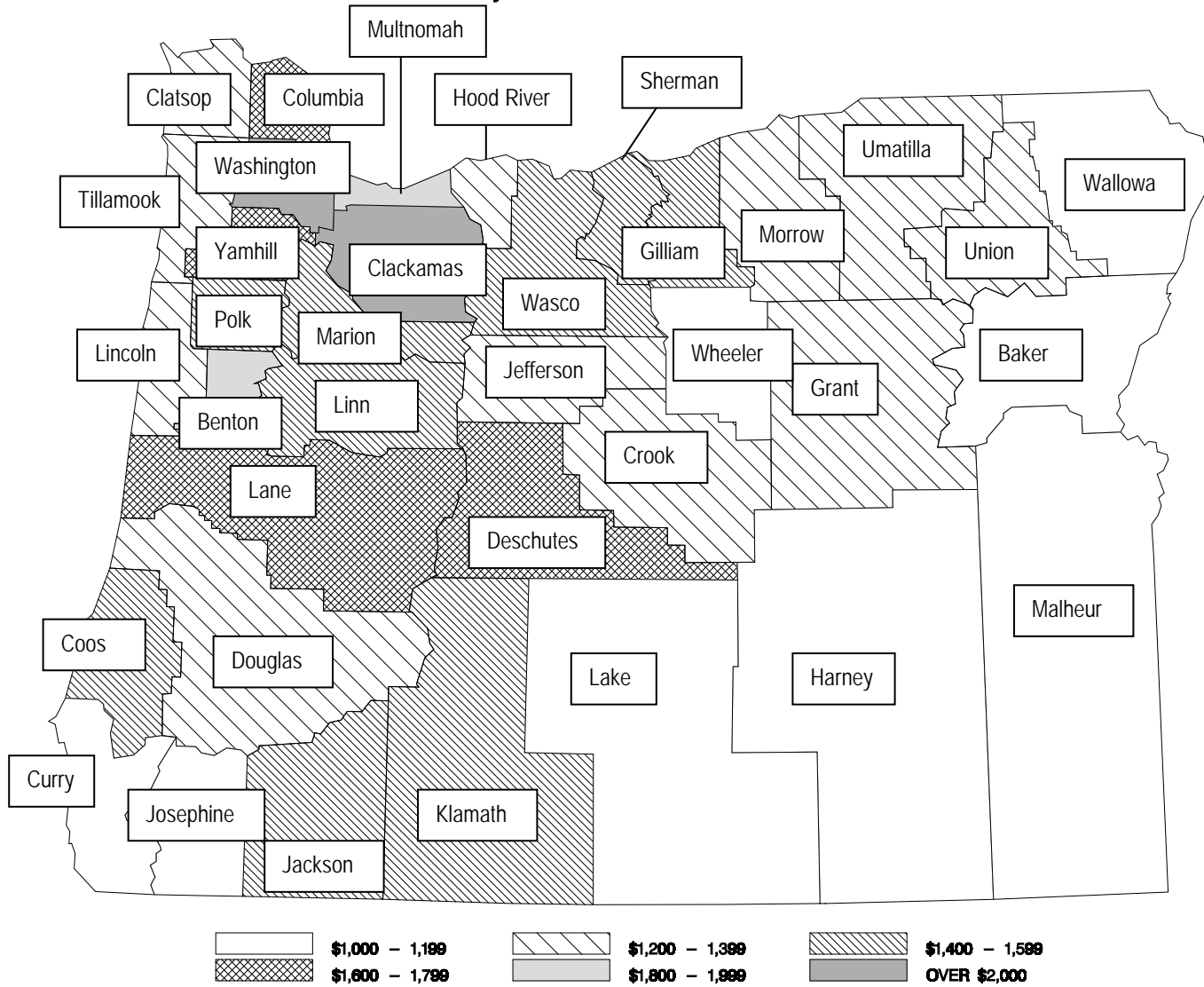


EXHIBIT 13

# AVERAGE TAX DUE

by OREGON COUNTIES



# EXHIBIT 14

## EFFECTIVE INCOME TAX RATES

### by OREGON COUNTIES

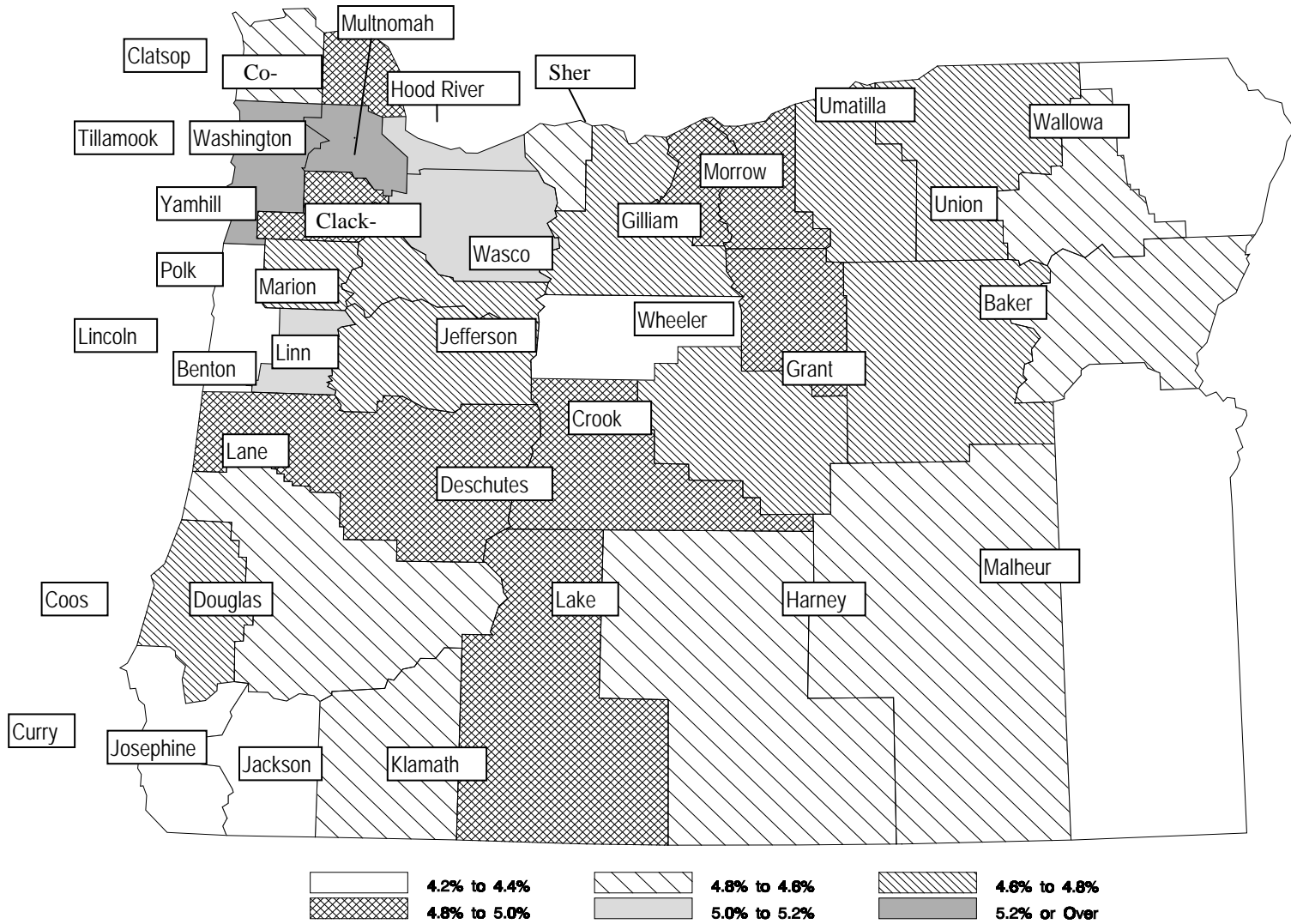




TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS) BY COUNTY

1996 PERSONAL INCOME TAX REPORTS

FOR ALL RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

COUNTY	# 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
BAKER	6,530	13,854	165,315	731	6,297	8,019	31,098	130,659	10,447	0	10,447	1,935	8,512	1,223	7,290
BENTON	29,880	56,615	1,149,515	3,707	35,561	48,511	172,469	911,528	76,021	1	76,022	7,204	68,818	9,887	58,931
CLACKAMAS	148,510	304,577	6,501,971	15,579	178,181	260,126	1,074,458	5,094,225	426,799	17	426,817	39,716	387,101	55,617	331,483
CLATSOP	14,108	27,899	422,379	1,897	16,327	20,181	75,967	322,717	26,207	0	26,207	3,596	22,611	3,248	19,363
COLUMBIA	17,462	38,072	627,649	800	15,298	30,417	98,794	490,932	40,309	0	40,309	4,769	35,540	5,106	30,434
COOS	23,881	49,094	716,358	2,192	23,597	32,840	119,449	559,983	45,492	0	45,492	6,163	39,330	5,650	33,680
CROOK	6,516	14,145	188,919	1,072	6,393	9,556	33,943	150,501	12,156	0	12,156	1,817	10,339	1,485	8,853
CURRY	8,787	17,587	235,663	1,392	11,428	11,205	49,594	176,980	14,176	0	14,176	2,256	11,920	1,712	10,207
DESCHUTES	44,904	91,236	1,555,921	7,748	50,209	66,629	293,275	1,206,782	99,297	0	99,297	11,947	87,349	12,549	74,800
DOUGLAS	39,198	83,396	1,125,365	4,722	36,501	55,551	197,060	871,153	70,144	0	70,144	10,502	59,642	8,568	51,074
ELLIAM	839	1,679	26,263	101	1,330	1,303	3,783	20,920	1,712	0	1,712	209	1,503	216	1,287
GRANT	3,284	6,993	85,304	214	3,622	4,511	14,925	68,682	5,509	0	5,509	883	4,626	665	3,962
HARNEY	2,885	6,102	63,494	90	1,877	3,520	12,044	52,002	4,110	0	4,110	750	3,360	483	2,878
HOOD RIVER	8,517	18,835	250,846	1,030	8,578	11,501	41,487	197,641	16,015	0	16,015	2,569	13,446	1,931	11,514
JACKSON	69,611	143,427	2,167,969	12,780	79,312	96,960	408,660	1,653,845	134,500	6	134,507	18,380	116,126	16,683	99,444
JEFFERSON	5,664	13,155	163,599	440	20,036	7,568	26,646	116,270	9,398	0	9,398	1,445	7,953	1,142	6,810
JOSEPHINE	27,576	57,605	746,113	3,514	29,167	33,966	148,633	559,790	44,767	0	44,767	7,103	37,664	5,410	32,254
KLAMATH	24,190	51,278	706,956	1,289	21,115	32,726	116,993	564,984	45,885	1	45,886	6,180	39,706	5,704	34,002
LAKE	2,899	6,361	69,046	179	2,071	3,629	12,004	56,402	4,475	0	4,475	810	3,665	526	3,139
LANE	130,121	253,555	4,395,497	14,273	138,611	193,533	741,580	3,413,983	280,803	2	280,805	33,351	247,454	35,550	211,904
LINCOLN	18,975	36,754	543,594	2,313	24,599	25,698	109,920	402,990	32,510	3	32,513	4,695	27,818	3,996	23,822
LIFFIN	42,778	90,126	1,399,932	2,760	34,520	67,100	222,438	1,099,554	89,755	0	89,755	11,752	78,004	11,207	66,797
MALHEUR	10,265	23,294	259,982	1,306	8,676	12,391	44,744	210,556	16,852	0	16,852	3,841	13,011	1,869	11,142
MARION	111,789	239,160	3,680,473	7,989	119,882	166,451	632,012	2,844,154	232,380	1	232,381	30,067	202,314	29,065	173,249
MORROW	3,523	8,329	96,984	119	2,593	4,811	15,228	78,019	6,257	0	6,257	1,040	5,217	750	4,468
MULTNOMAH	301,849	552,195	11,472,704	34,642	342,737	496,590	1,873,904	8,958,009	746,229	2	746,230	73,073	673,158	96,716	576,441
POLK	23,198	49,254	765,734	1,789	26,088	35,435	138,136	582,144	47,494	1	47,495	6,339	41,156	5,912	35,243
SHERMAN	869	1,807	27,505	93	1,804	1,274	4,011	21,561	1,762	0	1,762	215	1,547	222	1,324
TILLAMOOK	9,932	19,996	222,621	851	11,556	13,426	52,997	211,202	16,990	2	16,992	2,641	14,351	2,061	12,289
UMATILLA	25,187	55,585	745,031	1,652	23,870	35,373	116,170	587,992	47,621	0	47,621	7,205	40,416	5,806	34,610
UNIION	9,998	21,095	286,742	1,061	9,022	14,072	49,061	224,232	18,122	0	18,122	2,881	15,241	2,189	13,051
WALLOWA	3,160	6,628	76,187	379	3,002	3,950	15,531	60,118	4,789	0	4,789	899	3,890	559	3,331
WASCO	9,191	19,353	288,017	748	11,260	13,365	48,073	222,942	18,141	0	18,141	2,639	15,502	2,227	13,275
WASHINGTON	156,956	327,066	7,208,951	16,693	161,604	285,239	1,097,080	5,790,912	487,562	1	487,563	42,088	445,475	64,007	381,468
WHEELER	608	1,270	14,847	47	588	686	2,824	12,291	988	0	988	151	837	120	717
YAMHILL	31,286	68,274	1,080,246	2,777	29,708	48,284	184,991	846,089	69,470	0	69,470	8,599	60,871	8,745	52,126
CLARK CO.	46,650	113,220	1,423,769	3,982	39,229	63,907	208,455	1,138,781	92,590	4	92,594	9,185	83,410	11,981	71,428
OTHER WA.	26,877	58,934	473,013	8,342	24,273	21,042	84,328	454,839	36,773	12	36,785	3,260	33,525	4,813	28,712
CALIFORNIA	22,082	42,163	465,372	17,773	31,649	13,801	92,360	411,973	34,297	2	34,299	15,787	18,512	2,657	15,855
IDAHO	10,144	23,907	160,811	1,620	4,413	7,279	27,588	132,133	10,269	0	10,269	1,504	8,764	1,257	7,507
OTHER STA.	39,305	74,787	776,660	8,360	58,132	26,839	171,328	656,367	54,074	0	54,074	5,664	48,410	6,950	41,460
TOTAL	1,519,984	3,088,662	52,833,319	189,044	1,654,314	2,289,268	8,864,046	41,566,833	3,433,149	54	3,433,203	395,111	3,038,093	436,468	2,601,625

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

COUNTY	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/LTM 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	6,530	2.12	25,316	112	964	1,228	4,762	20,009	1,600	0	1,600	296	1,304	187	1,116	4.4	5.6	79.0
BENTON	29,880	1.89	38,471	124	1,190	1,624	5,772	30,506	2,544	0	2,544	241	2,303	331	1,972	5.1	6.5	79.3
CLACKAMAS	148,510	2.05	43,781	105	1,200	1,752	7,235	34,302	2,874	0	2,874	267	2,607	375	2,232	5.1	6.5	78.3
CLATSOP	14,108	1.98	29,939	134	1,157	1,430	5,385	22,875	1,858	0	1,858	255	1,603	230	1,372	4.6	6.0	76.4
COLUMBIA	17,462	2.18	35,944	46	876	1,742	5,658	28,114	2,308	0	2,308	273	2,035	292	1,743	4.8	6.2	78.2
COOS	23,881	2.06	29,997	92	988	1,375	5,002	23,449	1,905	0	1,905	258	1,647	237	1,410	4.7	6.0	78.2
CROOK	6,516	2.17	28,993	165	981	1,467	5,209	23,097	1,866	0	1,866	279	1,587	228	1,359	4.7	5.9	79.7
CURRY	8,787	2.00	26,820	158	1,301	1,275	5,644	20,141	1,613	0	1,613	257	1,356	195	1,162	4.3	5.8	75.1
DESCHUTES	44,904	2.03	34,650	173	1,118	1,484	6,531	26,875	2,211	0	2,211	266	1,945	279	1,666	4.8	6.2	77.6
DOUGLAS	39,198	2.13	28,710	120	931	1,417	5,027	22,224	1,789	0	1,789	268	1,522	219	1,303	4.5	5.9	77.4
GILLIAM	839	2.00	31,302	121	1,585	1,553	4,509	24,934	2,041	0	2,041	249	1,791	257	1,534	4.9	6.2	79.7
GRANT	3,284	2.13	25,976	65	1,103	1,374	4,545	20,914	1,678	0	1,678	269	1,409	202	1,206	4.6	5.8	80.5
HARNEY	2,885	2.12	22,008	31	651	1,220	4,175	18,025	1,425	0	1,425	260	1,165	167	997	4.5	5.5	81.9
HOOD RIVER	8,517	2.21	29,452	121	1,007	1,350	4,871	23,206	1,880	0	1,880	302	1,579	227	1,352	4.6	5.8	78.8
JACKSON	69,611	2.06	31,144	184	1,139	1,393	5,871	23,758	1,932	0	1,932	264	1,668	240	1,429	4.6	6.0	76.3
JEFFERSON	5,664	2.32	28,884	78	3,537	1,336	4,704	20,528	1,659	0	1,659	255	1,404	202	1,202	4.2	5.9	71.1
JOSEPHINE	27,576	2.09	27,057	127	1,058	1,232	5,390	20,300	1,623	0	1,623	258	1,366	196	1,170	4.3	5.8	75.0
KLAMATH	24,190	2.12	29,225	53	873	1,353	4,836	23,356	1,897	0	1,897	255	1,641	236	1,406	4.8	6.0	79.9
LAKE	2,899	2.19	23,817	62	714	1,252	4,141	19,456	1,544	0	1,544	279	1,264	182	1,083	4.5	5.6	81.7
LANE	130,121	1.95	33,780	110	1,065	1,487	5,699	26,237	2,158	0	2,158	256	1,902	273	1,629	4.8	6.2	77.7
LINCOLN	18,975	1.94	28,648	122	1,296	1,354	5,793	21,238	1,713	0	1,713	247	1,466	211	1,255	4.4	5.6	74.1
LINN	42,778	2.11	32,726	65	807	1,569	5,200	25,704	2,098	0	2,098	275	1,823	262	1,561	4.8	6.1	78.5
MALHEUR	10,265	2.27	25,327	127	845	1,207	4,359	20,512	1,642	0	1,642	374	1,267	182	1,085	4.3	5.3	81.0
MARION	111,789	2.14	32,923	71	1,072	1,489	5,654	25,442	2,079	0	2,079	269	1,810	260	1,550	4.7	6.1	77.3
MORROW	3,523	2.36	27,529	34	736	1,366	4,322	22,146	1,776	0	1,776	295	1,481	213	1,268	4.6	5.7	80.4
MULTNOMAH	301,849	1.83	38,008	115	1,135	1,645	6,208	29,677	2,472	0	2,472	242	2,230	320	1,910	5.0	6.4	78.1
POLK	23,198	2.12	33,009	77	1,125	1,527	5,955	25,095	2,047	0	2,047	273	1,774	255	1,519	4.6	6.1	76.0
SHERMAN	869	2.08	31,651	108	2,076	1,466	4,616	24,811	2,028	0	2,028	248	1,780	256	1,524	4.8	6.1	78.4
TILLAMOOK	9,932	2.01	22,414	86	1,123	1,352	5,336	21,265	1,711	0	1,711	266	1,445	208	1,237	5.5	5.8	94.9
UMATILLA	25,187	2.21	29,580	66	948	1,404	4,612	23,345	1,891	0	1,891	286	1,605	231	1,374	4.6	5.9	78.9
UNIION	9,998	2.11	28,680	106	902	1,407	4,907	22,428	1,813	0	1,813	288	1,524	219	1,305	4.6	5.8	78.2
WALLOWA	3,160	2.10	24,110	120	950	1,250	4,915	19,025	1,515	0	1,515	284	1,231	177	1,054	4.4	5.5	78.9
WASCO	9,191	2.11	31,337	81	1,225	1,454	5,230	24,257	1,974	0	1,974	287	1,687	242	1,444	4.6	6.0	77.4
WASHINGTON	156,956	2.08	45,930	106	1,030	1,817	6,990	36,895	3,106	0	3,106	268	2,838	408	2,430	5.3	6.6	80.3
WHEELER	608	2.09	24,420	78	968	1,129	4,645	20,216	1,625	0	1,625	249	1,377	198	1,179	4.8	5.8	82.8
YAMHILL	31,286	2.18	34,528	89	950	1,543	5,913	27,044	2,220	0	2,220	275	1,946	280	1,666	4.8	6.2	78.3
CLARK CO.	46,650	2.43	30,520	85	841	1,370	4,468	24,411	1,985	0	1,985	197	1,788	257	1,531	5.0	6.3	80.0
OTHER WA.	26,877	2.19	17,599	310	903	783	3,138	16,923	1,368	0	1,368	121	1,247	179	1,068	6.1	6.3	96.2
CALIFORNIA	22,082	1.91	21,075	805	1,433	625	4,183	18,657	1,553	0	1,553	715	838	120	718	3.4	3.8	88.5
IDAHO	10,144	2.36	15,853	160	435	718	2,720	13,026	1,012	0	1,012	148	864	124	740	4.7	5.7	82.2
OTHER STA.	39,305	1.90	19,760	213	1,479	683	4,359	16,699	1,376	0	1,376	144	1,232	177	1,055	5.3	6.3	84.5
TOTAL	1,519,984	2.03	34,759	124	1,088	1,506	5,832	27,347	2,259	0	2,259	260	1,999	287	1,712	4.9	6.3	78.7

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

COUNTY	# OF RETURNS		JOINT RETURNS		SINGLE RETURNS		HEAD-HOLD RETURNS		SEPARATE RETURNS		TAXABLE RETURNS		FULL-YEAR RETURNS		PART-YEAR RETURNS		NONRESIDENT RETURNS	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
BAKER	6,530		3,464	53.0	2,431	37.2	548	8.4	87	1.3	5,186	79.4	6,337	97.0	163	2.5	30	0.5
BENTON	29,880		12,994	43.5	14,400	48.2	1,975	6.6	511	1.7	26,499	88.7	28,301	94.7	1,111	3.7	468	1.6
CLACKAMAS	148,510		70,577	47.5	62,510	42.1	13,081	8.8	2,342	1.6	131,896	88.8	144,071	97.0	3,910	2.6	529	0.4
CLATSOP	14,108		6,357	45.1	6,090	43.2	1,375	9.7	286	2.0	11,836	83.9	13,582	96.3	376	2.7	150	1.1
COLUMBIA	17,462		9,328	53.4	6,380	36.5	1,504	8.6	250	1.4	15,428	88.4	17,062	97.7	343	2.0	57	0.3
COOS	23,881		11,958	50.1	9,155	38.3	2,376	9.9	392	1.6	19,462	81.5	23,303	97.6	454	1.9	124	0.5
CROOK	6,516		3,527	54.1	2,297	35.3	575	8.8	117	1.8	5,426	83.3	6,372	97.8	129	2.0	15	0.2
CURRY	8,787		4,685	53.3	3,313	37.7	649	7.4	140	1.6	6,945	79.0	8,435	96.0	305	3.5	47	0.5
DESCHUTES	44,904		22,441	50.0	17,839	39.7	3,863	8.6	761	1.7	38,058	84.8	43,147	96.1	1,568	3.5	189	0.4
DOUGLAS	39,198		20,540	52.4	14,303	36.5	3,767	9.6	588	1.5	32,380	82.6	38,160	97.4	872	2.2	166	0.4
GLADSTONE	839		427	50.9	344	41.0	60	7.2	8	1.0	714	85.1	818	97.5	20	2.4	1	0.1
GRANT	3,284		1,775	54.0	1,227	37.4	242	7.4	40	1.2	2,673	81.4	3,228	98.3	50	1.5	6	0.2
HARNEY	2,885		1,506	52.2	1,115	38.6	230	8.0	34	1.2	2,261	78.4	2,812	97.5	65	2.3	8	0.3
HOOD RIVER	8,517		4,143	48.6	3,369	39.6	882	10.4	123	1.4	7,112	83.5	8,226	96.6	228	2.7	63	0.7
JACKSON	69,611		33,371	47.9	27,623	39.7	7,396	10.6	1,221	1.8	57,807	83.0	67,308	96.7	2,030	2.9	273	0.4
JEFFERSON	5,664		2,734	48.3	2,037	36.0	807	14.2	86	1.5	4,104	72.5	5,552	98.0	98	1.7	14	0.2
JOSEPHINE	27,576		14,335	52.0	10,163	36.9	2,680	9.7	398	1.4	21,838	79.2	26,656	96.7	825	3.0	95	0.3
KLAMATH	24,190		11,888	49.1	9,144	37.8	2,821	11.7	337	1.4	19,769	81.7	23,336	96.5	695	2.9	159	0.7
LAKE	2,899		1,580	54.5	998	34.4	278	9.6	43	1.5	2,331	80.4	2,824	97.4	54	1.9	21	0.7
LANE	130,121		57,935	44.5	58,014	44.6	11,996	9.2	2,176	1.7	111,561	85.7	125,308	96.3	3,773	2.9	1,040	0.8
LINCOLN	18,975		8,708	45.9	7,998	42.2	1,931	10.2	338	1.8	15,552	82.0	18,265	96.3	633	3.3	77	0.4
LIQUOR	42,778		21,562	50.4	16,475	38.5	4,043	9.5	698	1.6	37,026	86.6	41,803	97.7	853	2.0	122	0.3
MALHEUR	10,265		5,185	50.5	3,718	36.2	1,214	11.8	148	1.4	8,253	80.4	9,813	95.6	306	3.0	146	1.4
MARION	111,789		50,594	45.3	45,382	40.6	13,999	12.5	1,814	1.6	95,241	85.2	109,274	97.8	2,184	2.0	331	0.3
MORROW	3,523		1,835	52.1	1,217	34.5	430	12.2	41	1.2	2,918	82.8	3,453	98.0	51	1.4	19	0.5
MULTNOMAH	301,849		108,348	35.9	157,121	52.1	31,123	10.3	5,257	1.7	266,621	88.3	290,376	96.2	9,638	3.2	1,835	0.6
POLK	23,198		11,434	49.3	9,131	39.4	2,292	9.9	341	1.5	19,791	85.3	22,662	97.7	452	1.9	84	0.4
SHERMAN	869		454	52.2	340	39.1	65	7.5	10	1.2	721	83.0	848	97.6	16	1.8	5	0.6
TILLAMOOK	9,932		4,958	49.9	3,973	40.0	874	8.8	127	1.3	8,113	81.7	9,647	97.1	247	2.5	38	0.4
UMATILLA	25,187		12,043	47.8	9,485	37.7	3,258	12.9	401	1.6	20,970	83.3	24,501	97.3	583	2.3	103	0.4
UNIION	9,998		5,195	52.0	3,891	38.9	753	7.5	159	1.6	8,236	82.4	9,736	97.4	211	2.1	51	0.5
WALLOWA	3,160		1,703	53.9	1,220	38.6	208	6.6	29	0.9	2,458	77.8	3,097	98.0	57	1.8	6	0.2
WASCO	9,191		4,565	49.7	3,550	38.6	940	10.2	136	1.5	7,636	83.1	8,970	97.6	170	1.8	51	0.6
WASHINGTON	156,956		72,478	46.2	67,076	42.7	14,710	9.4	2,692	1.7	141,807	90.3	149,383	95.2	6,696	4.3	877	0.6
WHEELER	608		361	59.4	204	33.6	37	6.1	6	1.0	448	73.7	597	98.2	9	1.5	2	0.3
YAMHILL	31,286		15,593	49.8	11,979	38.3	3,235	10.3	479	1.5	26,785	85.6	30,487	97.4	670	2.1	129	0.4
CLARK CO.	46,650		27,069	58.0	14,810	31.7	4,025	8.6	746	1.6	42,924	92.0	1,935	4.1	2,885	6.2	41,830	89.7
OTHER WA.	26,877		14,164	52.7	10,241	38.1	1,902	7.1	570	2.1	22,739	84.6	2,858	10.6	5,271	19.6	18,748	69.8
CALIFORNIA	22,082		9,883	44.8	10,282	46.6	1,251	5.7	666	3.0	15,416	69.8	4,132	18.7	5,875	26.6	12,075	54.7
IDAHO	10,144		5,658	55.8	3,506	34.6	854	8.4	126	1.2	8,691	85.7	900	8.9	1,586	15.6	7,658	75.5
OTHER STA.	39,305		17,357	44.2	18,485	47.0	1,891	4.8	1,572	4.0	30,387	77.3	7,958	20.2	13,098	33.3	18,249	46.4
TOTAL	1,519,984		694,712	45.7	652,836	43.0	146,140	9.6	26,296	1.7	1,306,019	85.9	1,345,533	88.5	68,560	4.5	105,891	7.0

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

COUNTY	# OF RETURNS	ADJUSTED GROSS INCOME	FULL YEAR RETURNS										PART-YEAR AND NON-RESIDENTS	
			WAGES SALARIES TI PS	TAXABLE DIVIDENDS & INTEREST	BUSINESS INCOME	PROPERTY SALES	TAXABLE PENSIONS	RENT PARTNER ETC.	FARM	OTHER	ADJUSTMENTS	INCOME	ADJUST	
BAKER	6,530	165,315	104,720	15,537	7,760	14,676	19,574	7,802	-6,192	1,821	2,550	2,259	92	
BENTON	29,880	1,149,515	754,677	69,870	41,039	97,985	96,981	43,264	-5,018	38,845	10,727	23,213	613	
CLACKAMAS	148,510	6,501,971	4,485,384	339,708	318,201	337,975	422,412	387,907	-22,224	210,649	72,659	97,612	2,994	
CLATSOP	14,108	422,379	256,699	30,091	29,223	22,397	47,204	25,053	-1,676	14,429	7,181	6,425	283	
COLUMBIA	17,462	627,649	471,564	26,148	19,986	26,080	44,127	15,667	-4,418	23,334	5,191	10,527	176	
COOS	23,881	716,358	436,812	54,310	40,682	62,492	77,722	29,795	-3,657	21,366	9,454	6,618	329	
CROOK	6,516	188,919	131,671	14,553	10,132	15,532	17,824	6,730	-7,074	-238	2,146	2,052	118	
CURRY	8,787	235,663	114,769	27,079	14,533	18,990	44,044	9,081	-1,279	6,417	3,539	5,730	160	
DESCHUTES	44,904	1,555,921	931,246	116,857	110,457	120,052	158,130	93,271	-16,435	43,033	25,361	25,778	1,106	
DOUGLAS	39,198	1,125,365	764,628	79,501	46,285	68,752	118,664	21,947	-13,290	38,543	11,515	12,273	423	
GLLIM	839	26,263	15,393	2,180	2,202	2,463	2,297	3,021	686	404	585	207	5	
GRANT	3,284	85,304	61,120	6,602	2,526	6,578	8,031	2,890	-4,025	1,898	977	692	32	
HARNEY	2,885	63,494	47,367	5,142	2,296	5,243	6,494	2,072	-3,951	-1,040	906	795	18	
HOOD RIVER	8,517	250,846	161,143	18,330	14,151	12,640	29,152	14,115	-787	8,762	3,406	3,875	150	
JACKSON	69,811	2,167,969	1,336,171	172,905	130,274	107,459	237,197	129,525	-12,075	64,987	27,607	30,468	1,336	
JEFFERSON	5,664	163,599	112,865	9,366	4,673	9,659	11,903	10,918	-881	5,156	1,523	1,513	49	
JOSEPHINE	27,576	746,113	412,606	70,298	47,712	47,726	110,400	40,213	-5,888	23,201	10,462	10,140	433	
KLAMATH	24,190	706,956	484,388	46,116	25,087	29,150	64,332	52,991	-8,964	11,243	7,640	10,584	331	
LAKE	2,899	69,046	48,384	5,147	2,246	4,728	8,175	1,760	-2,244	839	939	964	15	
LANE	130,121	4,395,497	2,838,852	281,473	197,060	310,111	364,407	242,556	-15,028	170,368	51,421	59,405	2,286	
LINCOLN	18,975	543,594	302,202	47,323	38,522	35,353	79,467	23,946	-1,822	17,896	8,173	9,293	413	
LINN	42,778	1,399,932	994,270	71,408	51,816	58,898	113,356	63,098	-715	47,107	14,367	14,064	434	
MALHEUR	10,265	259,982	174,167	20,487	16,445	14,032	22,816	15,627	-4,003	-1,041	4,055	5,638	132	
MARION	111,789	3,680,473	2,510,485	216,708	149,964	155,652	328,328	198,803	-2,172	126,671	36,314	33,695	1,348	
MORROW	3,523	96,984	69,000	4,665	3,121	4,096	7,349	5,192	1,254	2,974	1,420	782	28	
MULTNOMAH	301,849	11,472,704	7,664,239	742,546	506,457	690,417	777,612	640,991	-6,284	400,354	122,972	185,152	5,808	
POLK	23,198	765,734	519,406	47,159	33,710	34,980	81,143	29,667	-4,196	23,941	7,908	8,136	302	
SHERMAN	869	27,505	11,887	2,069	1,267	1,443	2,713	4,153	4,522	222	1,124	352	0	
TILLAMOOK	9,932	222,621	163,214	23,920	-40,707	21,209	38,095	10,934	-761	7,746	4,345	3,431	114	
UMATILLA	25,187	745,031	506,637	36,521	35,791	30,833	63,201	50,374	-2,316	23,477	9,324	10,076	239	
UNIION	9,998	286,742	198,548	16,973	15,320	13,783	25,750	15,356	-3,598	5,730	3,980	2,943	84	
WALLOWA	3,160	76,187	46,423	7,599	5,969	7,714	8,779	4,357	-2,914	-861	1,473	611	17	
WASCO	9,191	288,017	185,880	19,258	15,185	11,904	28,053	17,237	-2,139	9,054	4,204	3,600	89	
WASHINGTON	156,956	7,208,951	5,121,497	372,869	323,637	396,256	366,306	282,875	-9,401	241,832	73,471	191,708	5,156	
WHEELER	608	14,847	8,131	1,884	535	3,699	2,039	-135	-953	-448	187	296	13	
YAMHILL	31,286	1,080,246	744,849	67,352	51,418	55,888	76,034	62,809	-7,405	29,623	11,261	11,365	427	
CLARK CO	46,650	1,423,769	48,967	3,984	1,509	3,471	2,821	5,780	-96	3,507	575	1,361,864	7,462	
OTHER WA	26,877	473,013	48,287	8,039	1,305	12,209	7,551	4,378	-238	-8,588	593	405,451	4,787	
CALIFORNIA	22,082	465,372	75,937	13,164	5,424	12,276	10,548	8,790	-263	4,936	1,174	339,528	3,793	
IDAHO	10,144	160,811	15,041	1,379	609	1,921	1,582	617	-73	989	230	139,910	933	
OTHER STA.	39,305	776,660	166,771	25,840	5,631	26,141	18,320	5,894	-1,024	5,789	2,584	532,314	6,432	
TOTAL	1,519,984	52,833,319	33,546,296	3,142,359	2,287,455	2,912,863	3,943,935	2,591,318	-172,689	1,624,927	565,522	3,571,338	48,96	

## Section 7: Tables for individual counties and other states

This section summarizes total income and tax by AGI 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.

1996 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	95	209	-6,316	17	132	1	452	0	0	0	0	0	0	0	0
NEG <10	88	164	-342	30	61	2	308	8	1	0	1	0	0	0	0
0- 2	342	268	381	0	14	3	588	35	2	0	2	0	2	0	1
2- 4	397	375	1,181	1	49	7	910	393	21	0	21	9	12	2	10
4- 6	383	471	1,922	7	51	19	966	990	55	0	55	29	26	4	22
6- 8	370	543	2,591	1	103	32	1,018	1,562	91	0	91	47	44	6	38
8- 10	366	664	3,303	5	54	69	1,169	2,104	131	0	131	65	67	10	57
10- 12	393	796	4,311	12	67	94	1,369	2,884	184	0	184	94	90	13	77
12- 14	341	692	4,429	11	92	128	1,291	2,978	197	0	197	87	110	16	95
14- 16	296	641	4,430	8	149	162	1,156	3,067	210	0	210	83	127	18	109
16- 18	284	626	4,808	158	105	195	1,149	3,602	257	0	257	88	169	24	145
18- 20	267	562	5,067	18	131	257	1,270	3,577	260	0	260	76	184	26	158
20- 22	223	541	4,684	12	160	242	963	3,412	251	0	251	72	180	26	154
22- 24	202	485	4,650	4	65	266	887	3,478	260	0	260	71	189	27	162
24- 26	188	451	4,710	7	122	322	827	3,493	263	0	263	67	196	28	168
26- 28	139	355	3,743	2	62	250	735	2,753	210	0	210	57	154	22	132
28- 30	171	431	4,965	4	119	364	823	3,692	286	0	286	62	224	32	192
30- 32	153	370	4,736	14	124	371	767	3,529	276	0	276	55	220	32	189
32- 34	127	341	4,188	5	116	319	719	3,092	243	0	243	50	193	28	165
34- 36	148	396	5,188	25	191	390	789	3,895	311	0	311	56	254	37	218
36- 38	129	347	4,774	1	154	362	623	3,649	292	0	292	48	244	35	209
38- 40	97	254	3,782	3	132	271	588	2,835	228	0	228	36	193	28	165
40- 45	264	738	11,188	13	351	746	1,632	8,567	697	0	697	107	590	85	505
45- 50	217	639	10,285	16	331	631	1,439	7,971	654	0	654	97	557	80	477
50- 55	198	560	10,400	16	552	577	1,539	7,857	650	0	650	76	574	83	492
55- 60	126	395	7,218	17	310	371	1,050	5,573	463	0	463	57	407	58	348
60- 70	168	501	10,903	21	458	500	1,515	8,538	719	0	719	73	646	93	553
70- 80	108	307	8,051	178	486	324	1,190	6,343	538	0	538	48	491	70	420
80- 90	75	211	6,303	6	369	219	764	5,010	429	0	429	39	390	56	334
90- 100	31	95	2,934	30	133	93	347	2,406	207	0	207	19	188	27	161
100- 125	60	169	6,524	11	355	178	780	5,298	459	0	459	32	426	61	365
125- 150	22	67	3,001	47	102	66	453	2,459	215	0	215	24	190	27	163
150- 200	29	91	4,915	4	344	87	428	4,080	358	0	358	37	321	46	275
200+	33	99	12,408	29	251	99	597	11,530	1,028	0	1,028	172	855	122	733
NEGATIVE	183	373	-6,658	47	193	3	759	8	1	0	1	0	0	0	0
S 0- 10	1,858	2,321	9,378	13	272	130	4,650	5,084	300	0	300	150	150	21	129
U 10- 20	1,581	3,317	23,045	206	543	837	6,234	16,107	1,108	0	1,108	428	680	98	583
T 20- 30	923	2,263	22,752	29	529	1,444	4,235	16,828	1,272	0	1,272	329	943	135	808
O 30- 40	654	1,708	22,669	48	717	1,714	3,486	17,000	1,350	0	1,350	246	1,104	159	945
T 40- 60	805	2,332	39,091	61	1,544	2,326	5,660	29,968	2,465	0	2,465	337	2,128	306	1,822
T 60- 100	382	1,114	28,191	235	1,446	1,136	3,816	22,296	1,893	0	1,893	179	1,714	246	1,467
T 100+	144	426	26,848	92	1,052	430	2,258	23,367	2,060	0	2,060	267	1,793	258	1,536
TOTAL	6,530	13,854	165,315	731	6,297	8,019	31,098	130,659	10,447	0	10,447	1,935	8,512	1,223	7,290

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG 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 CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND	TAX DUE
NEG >10	52	102	-4,641	295	308	1	360	0	0	0	0	0	0	0	0
NEG <10	107	159	-337	11	5	0	308	2	0	0	0	0	0	0	0
0- 2	1,701	951	1,853	8	61	35	2,181	347	19	0	19	3	16	2	15
2- 4	1,836	1,214	5,469	7	73	76	3,214	2,273	121	0	121	45	76	10	66
4- 6	1,615	1,367	8,048	61	109	142	3,267	4,775	272	0	272	111	161	23	138
6- 8	1,486	1,607	10,332	20	95	215	3,417	6,836	414	0	414	155	259	37	222
8- 10	1,292	1,705	11,661	45	183	363	3,462	7,953	518	0	518	183	336	48	287
10- 12	1,155	1,620	12,674	18	146	510	3,262	8,976	614	0	614	190	424	61	363
12- 14	1,137	1,693	14,736	19	231	684	3,422	10,584	746	0	746	211	535	77	458
14- 16	1,076	1,685	16,134	31	203	858	3,497	11,828	855	0	855	218	637	91	545
16- 18	984	1,644	16,694	19	205	959	3,457	12,280	906	0	906	216	690	99	591
18- 20	842	1,441	16,032	37	218	1,003	2,986	12,003	904	0	904	193	711	102	609
20- 22	784	1,453	16,473	22	276	1,087	2,880	12,402	943	0	943	193	750	108	642
22- 24	776	1,403	17,864	22	260	1,261	3,163	13,371	1,033	0	1,033	193	840	121	719
24- 26	722	1,359	18,071	22	358	1,377	2,939	13,574	1,060	0	1,060	183	877	126	751
26- 28	721	1,422	19,425	45	395	1,515	3,098	14,630	1,153	0	1,153	193	959	138	821
28- 30	662	1,347	19,197	42	356	1,517	2,946	14,582	1,160	0	1,160	181	979	141	838
30- 32	621	1,310	19,242	41	485	1,532	2,799	14,621	1,169	0	1,169	180	989	142	847
32- 34	604	1,248	19,935	32	432	1,528	3,044	15,123	1,219	0	1,219	169	1,050	151	899
34- 36	573	1,272	20,062	45	504	1,523	2,925	15,294	1,236	0	1,236	171	1,065	153	912
36- 38	566	1,248	20,926	74	570	1,543	3,049	15,939	1,291	0	1,291	165	1,126	162	964
38- 40	512	1,156	19,956	86	728	1,418	2,885	15,183	1,236	0	1,236	154	1,082	156	927
40- 45	1,209	2,905	51,279	70	1,634	3,411	7,747	38,959	3,194	0	3,194	376	2,818	405	2,413
45- 50	1,098	2,798	52,075	86	1,793	3,164	7,499	40,039	3,310	0	3,310	369	2,941	423	2,518
50- 55	1,005	2,636	52,735	153	2,105	2,888	7,684	40,661	3,382	0	3,382	342	3,041	437	2,604
55- 60	930	2,613	53,435	115	2,292	2,724	8,070	40,909	3,419	0	3,419	338	3,080	443	2,638
60- 70	1,552	4,448	100,446	230	3,831	4,558	14,665	78,388	6,609	0	6,609	588	6,021	865	5,155
70- 80	1,119	3,300	83,495	185	3,050	3,285	11,736	66,174	5,628	0	5,628	446	5,182	745	4,437
80- 90	790	2,388	66,877	145	2,372	2,349	9,551	53,175	4,550	0	4,550	316	4,234	608	3,626
90- 100	562	1,748	53,226	172	1,978	1,665	7,468	42,649	3,671	0	3,671	240	3,430	493	2,938
100- 125	792	2,365	87,812	174	2,931	2,345	11,598	71,676	6,215	0	6,215	327	5,888	846	5,042
125- 150	360	1,097	48,984	128	1,408	1,071	5,505	41,292	3,606	0	3,606	154	3,453	496	2,956
150- 200	317	949	53,959	369	1,653	948	5,668	46,267	4,070	1	4,071	148	3,923	564	3,359
200- 300	177	551	42,238	267	1,195	525	3,978	36,960	3,275	0	3,275	91	3,184	458	2,727
300- 500	94	265	35,853	207	1,350	279	3,061	31,686	2,825	0	2,825	43	2,782	400	2,382
500+	51	146	67,295	403	1,767	151	5,677	60,127	5,397	0	5,397	119	5,278	758	4,520
NEGATIVE	159	261	-4,978	306	312	2	669	2	0	0	0	0	0	0	0
S 0- 10	7,930	6,844	37,363	141	521	831	15,541	22,184	1,344	0	1,344	496	849	120	728
U 10- 20	5,194	8,083	76,270	125	1,004	4,014	16,624	55,670	4,025	0	4,025	1,028	2,997	431	2,566
B 20- 30	3,665	6,984	91,031	155	1,646	6,758	15,026	68,558	5,349	0	5,349	944	4,405	633	3,772
T 30- 40	2,876	6,234	100,120	278	2,719	7,544	14,703	76,161	6,152	0	6,152	839	5,313	763	4,549
O 40- 60	4,242	10,952	209,524	424	7,824	12,188	31,000	160,569	13,305	0	13,305	1,425	11,879	1,707	10,172
T 60- 100	4,023	11,884	304,045	732	11,230	11,857	43,420	240,386	20,458	0	20,458	1,590	18,868	2,711	16,156
100+	1,791	5,373	336,140	1,548	10,303	5,318	35,488	287,998	25,388	1	25,389	881	24,508	3,522	20,986
TOTAL	29,880	56,615	1,149,515	3,707	35,561	48,511	172,469	911,528	76,021	1	76,022	7,204	68,818	9,887	58,931



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

AG 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 CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND	TAX DUE
NEG >10	370	799	-29,524	643	1,065	20	4,501	163	14	0	14	1	13	2	11
NEG <10	593	961	-1,719	175	180	8	2,813	98	8	0	8	1	7	1	6
0- 2	6,362	3,563	7,103	145	243	113	9,493	1,051	58	0	58	8	50	5	45
2- 4	7,016	4,609	20,850	161	704	269	13,802	8,175	428	0	428	147	280	38	243
4- 6	6,166	5,407	30,743	52	447	522	14,252	17,166	965	0	965	385	580	82	498
6- 8	5,726	6,752	39,989	71	632	842	15,490	24,731	1,488	0	1,488	582	905	129	776
8- 10	5,357	7,557	48,111	150	777	1,436	16,700	31,117	1,995	0	1,995	761	1,235	177	1,058
10- 12	5,404	8,307	59,394	249	1,121	2,144	18,647	39,390	2,648	0	2,648	942	1,706	245	1,462
12- 14	5,224	8,579	67,856	112	1,205	2,796	18,908	46,451	3,220	0	3,220	1,034	2,186	314	1,872
14- 16	5,055	8,624	75,882	123	1,521	3,624	18,973	53,429	3,808	0	3,808	1,114	2,693	387	2,307
16- 18	4,897	8,501	83,159	174	1,352	4,373	19,824	59,162	4,334	1	4,334	1,101	3,233	464	2,769
18- 20	4,713	8,372	89,564	96	1,620	5,260	19,390	64,757	4,836	0	4,836	1,114	3,722	535	3,187
20- 22	4,496	8,184	94,346	60	1,572	6,112	18,887	69,237	5,269	0	5,269	1,089	4,179	600	3,579
22- 24	4,205	7,784	96,682	201	1,782	6,705	19,101	70,596	5,436	0	5,436	1,037	4,398	632	3,766
24- 26	4,159	7,974	103,928	173	2,074	7,745	18,783	76,482	5,962	0	5,962	1,068	4,893	703	4,190
26- 28	3,846	7,671	103,816	192	1,961	8,009	18,960	76,067	5,969	0	5,969	1,030	4,939	710	4,230
28- 30	3,629	7,406	105,215	197	2,500	8,115	18,969	76,806	6,067	0	6,068	1,004	5,064	728	4,336
30- 32	3,485	7,219	107,963	208	2,588	8,322	19,257	78,926	6,285	0	6,285	972	5,313	763	4,549
32- 34	3,266	7,159	107,719	206	2,846	8,199	18,297	79,279	6,347	0	6,347	946	5,400	776	4,624
34- 36	3,137	7,220	109,749	210	2,798	8,071	19,723	80,274	6,439	0	6,439	966	5,473	786	4,686
36- 38	3,180	7,322	117,574	152	3,307	8,483	20,703	85,979	6,939	0	6,939	959	5,979	859	5,120
38- 40	2,898	7,012	113,014	225	3,422	7,862	19,841	82,827	6,707	0	6,707	922	5,785	831	4,954
40- 45	6,964	17,524	295,807	611	9,130	19,356	52,836	217,060	17,693	0	17,693	2,276	15,416	2,215	13,201
45- 50	6,284	16,663	297,168	426	9,133	17,812	51,854	220,504	18,136	0	18,136	2,156	15,980	2,296	13,684
50- 55	5,787	15,969	303,600	402	9,851	16,724	51,999	227,151	18,814	0	18,814	2,074	16,740	2,405	14,334
55- 60	5,086	14,554	292,382	358	9,299	14,898	49,078	221,144	18,426	0	18,426	1,898	16,528	2,375	14,153
60- 70	8,320	24,116	538,011	591	17,344	24,496	90,546	408,997	34,369	0	34,369	3,161	31,208	4,485	26,724
70- 80	5,777	17,138	431,611	812	12,840	17,050	71,451	333,268	28,281	0	28,281	2,243	26,038	3,742	22,296
80- 90	4,084	12,160	346,015	757	9,913	12,058	56,115	270,352	23,114	0	23,114	1,601	21,513	3,091	18,421
90- 100	2,753	8,208	260,830	376	8,187	8,145	41,148	205,106	17,639	0	17,639	1,095	16,543	2,377	14,166
100- 125	3,923	11,763	435,481	751	12,222	11,626	67,686	347,347	30,098	0	30,098	1,594	28,504	4,096	24,408
125- 150	1,863	5,693	254,147	581	6,627	5,512	36,843	206,800	18,060	0	18,060	842	17,218	2,474	14,744
150- 200	1,947	5,990	334,640	880	8,446	5,786	44,016	278,272	24,465	0	24,465	915	23,551	3,384	20,167
200- 300	1,350	4,136	324,595	1,039	7,722	4,031	36,860	277,937	24,612	0	24,612	851	23,761	3,414	20,346
300- 500	674	2,097	251,185	1,309	7,199	2,013	21,714	223,125	19,881	0	19,881	447	19,434	2,793	16,642
500+	534	1,584	585,085	2,709	14,549	1,590	36,999	534,999	47,992	16	48,007	1,378	46,630	6,701	39,929
NEGATIVE	963	1,760	-31,243	818	1,245	27	7,313	261	22	0	22	2	20	3	17
S 0- 10	30,627	27,888	146,796	580	2,803	3,182	69,738	82,239	4,933	0	4,933	1,883	3,050	431	2,619
U 10- 20	25,293	42,383	375,855	755	6,819	18,198	95,742	263,188	18,845	1	18,846	5,305	13,541	1,944	11,596
B 20- 30	20,335	39,019	503,987	822	9,891	36,687	94,699	369,189	28,703	1	28,704	5,229	23,474	3,373	20,101
T 30- 40	15,966	35,932	556,019	1,001	14,961	40,937	97,821	407,286	32,717	0	32,717	4,766	27,950	4,016	23,934
O 40- 60	24,101	64,710	1,188,956	1,797	37,412	68,789	205,767	885,858	73,068	0	73,068	8,404	64,665	9,292	55,372
T 60- 100	20,934	61,622	1,576,467	2,536	48,283	61,748	259,261	1,217,723	103,403	0	103,403	8,101	95,303	13,695	81,608
T 100+	10,291	31,263	2,185,134	7,269	56,765	30,559	244,118	1,868,480	165,108	16	165,123	6,026	159,098	22,862	136,235
TOTAL	148,510	304,577	6,501,971	15,579	178,181	260,126	1,074,458	5,094,225	426,799	17	426,817	39,716	387,101	55,617	331,483

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

1996 PERSONAL INCOME TAX REPORTS

FOR ALL RETURNS IN CLATSOP 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	65	135	-3,832	12	48	3	562	0	0	0	0	0	0	0	0
NEG <10	87	144	-301	1	18	4	417	0	0	0	0	0	0	0	0
0- 2	676	547	742	5	29	6	1,100	79	4	0	4	1	3	0	3
2- 4	869	815	2,608	2	29	18	1,855	968	51	0	51	23	28	4	24
4- 6	775	859	3,898	2	55	46	1,880	2,118	118	0	118	59	60	8	51
6- 8	699	873	4,855	4	78	75	1,883	2,968	176	0	176	78	98	14	84
8- 10	690	1,021	6,199	35	228	157	2,112	4,022	257	0	257	106	151	22	130
10- 12	770	1,308	8,484	25	114	275	2,571	5,732	381	0	381	150	232	33	198
12- 14	680	1,146	8,835	32	186	334	2,440	6,084	417	0	417	144	273	39	234
14- 16	609	1,107	9,134	23	149	390	2,280	6,455	453	0	453	148	305	44	262
16- 18	531	1,007	9,019	49	227	437	2,110	6,414	463	0	463	132	331	48	283
18- 20	573	1,115	10,875	26	209	570	2,422	7,818	574	0	574	150	424	61	363
20- 22	442	869	9,278	35	157	546	2,349	6,490	483	0	483	116	367	53	314
22- 24	424	861	9,765	4	188	632	2,230	6,899	522	0	522	113	409	59	350
24- 26	410	848	10,249	10	272	734	2,007	7,422	569	0	569	122	447	64	383
26- 28	348	725	9,388	27	271	706	1,732	6,824	533	0	533	98	435	63	372
28- 30	332	729	9,642	19	235	740	1,635	7,166	565	0	565	101	464	67	398
30- 32	331	775	10,259	28	357	779	1,731	7,515	593	0	593	104	489	70	419
32- 34	304	682	10,022	14	331	766	1,751	7,315	582	0	582	94	489	70	418
34- 36	271	650	9,476	18	290	723	1,690	6,874	548	0	548	86	462	66	396
36- 38	275	688	10,183	15	360	730	1,616	7,582	612	0	612	89	523	75	448
38- 40	279	688	10,874	13	438	787	1,694	8,065	650	0	650	91	559	80	479
40- 45	644	1,722	27,314	38	1,013	1,829	4,413	20,373	1,658	0	1,658	225	1,433	206	1,227
45- 50	532	1,486	25,260	117	1,092	1,543	3,782	19,157	1,574	0	1,574	192	1,382	199	1,183
50- 55	436	1,269	22,851	29	986	1,271	3,346	17,484	1,449	0	1,449	162	1,287	185	1,102
55- 60	410	1,138	23,516	80	1,108	1,195	3,367	18,122	1,513	0	1,513	149	1,364	196	1,168
60- 70	529	1,528	34,112	51	1,715	1,568	4,827	26,353	2,215	0	2,215	211	2,004	288	1,716
70- 80	330	949	24,535	64	1,116	974	3,636	19,135	1,625	0	1,625	124	1,501	216	1,285
80- 90	207	616	17,522	22	897	615	2,294	13,922	1,191	0	1,191	102	1,089	157	933
90- 100	141	371	13,296	79	678	418	1,900	10,502	903	0	903	71	832	120	712
100- 125	190	532	20,994	130	1,119	565	3,025	16,675	1,444	0	1,444	119	1,325	190	1,135
125- 150	78	228	10,641	18	741	232	1,497	8,283	724	0	724	89	634	91	543
150- 200	83	242	14,233	52	587	249	1,615	11,973	1,053	0	1,053	76	977	140	837
200- 300	49	130	11,492	24	403	146	1,078	9,968	883	0	883	38	845	121	723
300+	39	96	16,960	793	603	117	1,122	15,959	1,425	0	1,425	38	1,388	199	1,188
NEGATIVE	152	279	-4,133	13	66	7	979	0	0	0	0	0	0	0	0
S 0- 10	3,709	4,115	18,302	48	418	302	8,829	10,156	606	0	606	266	340	48	292
U 10- 20	3,163	5,683	46,348	155	884	2,007	11,822	32,503	2,288	0	2,288	723	1,565	225	1,340
B 20- 30	1,956	4,032	48,322	96	1,123	3,357	9,952	34,801	2,671	0	2,671	549	2,122	305	1,817
T 30- 40	1,460	3,483	50,814	88	1,776	3,784	8,481	37,352	2,986	0	2,986	464	2,522	362	2,160
O 40- 60	2,022	5,615	98,941	264	4,198	5,838	14,909	75,136	6,193	0	6,193	727	5,466	785	4,681
T 60- 100	1,207	3,464	89,465	216	4,407	3,576	12,657	69,912	5,934	0	5,934	508	5,426	780	4,646
100+	439	1,228	74,320	1,017	3,454	1,309	8,337	62,858	5,528	0	5,528	359	5,170	743	4,427
TOTAL	14,108	27,899	422,379	1,897	16,327	20,181	75,967	322,717	26,207	0	26,207	3,596	22,611	3,248	19,363

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

1996 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	45	90	-1,502	1	15	2	388	0	0	0	0	0	0	0	0
NEG <10	64	112	-230	2	5	0	303	0	0	0	0	0	0	0	0
0- 2	718	465	801	5	13	9	1,066	90	5	0	5	1	4	0	4
2- 4	771	572	2,286	0	22	14	1,582	823	42	0	42	17	26	3	22
4- 6	706	689	3,510	3	22	46	1,751	1,928	107	0	107	48	59	8	51
6- 8	713	842	4,963	7	74	86	1,924	3,043	182	0	182	78	104	15	89
8- 10	644	976	5,791	4	95	150	1,964	3,706	233	0	233	101	133	19	114
10- 12	654	1,078	7,203	6	138	229	2,318	4,799	318	0	318	126	192	28	165
12- 14	618	996	8,011	11	212	309	2,250	5,424	371	0	371	126	245	35	210
14- 16	621	1,098	9,309	8	263	419	2,498	6,435	453	0	453	140	312	45	267
16- 18	563	1,069	9,579	18	199	467	2,301	6,798	490	0	490	143	347	50	297
18- 20	517	1,025	9,825	9	199	528	2,033	7,149	526	0	526	137	388	56	333
20- 22	494	961	10,362	6	186	628	2,141	7,545	566	0	566	127	439	63	376
22- 24	456	956	10,480	42	148	677	2,127	7,694	585	0	585	127	458	66	392
24- 26	498	1,107	12,429	13	196	853	2,146	9,371	721	0	721	149	572	82	489
26- 28	468	1,026	12,630	2	214	954	2,132	9,449	737	0	737	137	600	86	514
28- 30	410	957	11,893	6	255	900	2,004	8,829	692	0	692	125	567	81	485
30- 32	407	934	12,613	14	363	970	2,119	9,257	731	0	731	122	609	87	521
32- 34	427	1,069	14,093	8	281	1,056	2,256	10,580	843	0	843	141	702	101	601
34- 36	416	1,069	14,568	3	290	1,064	2,356	10,945	874	0	874	141	733	105	628
36- 38	404	1,078	14,954	12	408	1,090	2,328	11,193	900	0	900	141	759	109	650
38- 40	434	1,140	16,912	25	236	1,208	2,434	13,095	1,060	0	1,060	148	912	131	781
40- 45	959	2,744	40,744	21	903	2,728	6,224	31,087	2,531	0	2,531	350	2,181	313	1,868
45- 50	923	2,718	43,811	23	1,015	2,655	6,669	33,693	2,767	0	2,767	347	2,420	348	2,072
50- 55	853	2,521	44,785	37	1,015	2,498	6,454	34,888	2,899	0	2,899	321	2,578	370	2,207
55- 60	710	2,100	40,791	57	1,093	2,091	5,773	32,031	2,674	0	2,674	280	2,394	344	2,050
60- 70	1,140	3,389	73,648	73	1,723	3,375	10,126	58,738	4,947	0	4,947	440	4,508	648	3,860
70- 80	673	2,005	50,219	145	979	1,993	6,339	41,180	3,503	0	3,503	259	3,244	466	2,778
80- 90	375	1,075	31,729	98	791	1,109	3,955	26,104	2,238	0	2,238	138	2,100	302	1,798
90- 100	273	825	25,764	27	635	806	3,441	21,043	1,813	0	1,813	119	1,694	243	1,451
100- 125	253	720	27,876	26	717	745	3,317	23,283	2,019	0	2,019	105	1,914	275	1,639
125- 150	93	250	12,549	17	383	277	1,399	10,565	924	0	924	45	878	126	752
150- 200	87	232	14,719	24	532	258	1,237	12,746	1,122	0	1,122	45	1,077	155	923
200- 300	44	106	10,478	14	607	132	804	9,017	799	0	799	15	784	113	672
300- 500	14	35	5,259	14	189	42	232	4,813	429	0	429	5	424	61	363
500+	17	43	14,797	19	883	51	403	13,490	1,209	0	1,209	28	1,181	170	1,012
NEGATIVE	109	202	-1,732	3	20	2	692	0	0	0	0	0	0	0	0
SUBTOTAL 0- 10	3,552	3,544	17,351	19	225	305	8,286	9,590	569	0	569	244	325	46	279
SUBTOTAL 10- 20	2,973	5,266	43,927	51	1,011	1,953	11,401	30,606	2,158	0	2,158	672	1,485	213	1,272
SUBTOTAL 20- 30	2,326	5,007	57,794	68	998	4,011	10,550	42,888	3,300	0	3,300	665	2,635	379	2,257
SUBTOTAL 30- 40	2,088	5,290	73,139	64	1,578	5,388	11,493	55,071	4,408	0	4,408	693	3,715	534	3,181
SUBTOTAL 40- 60	3,445	10,083	170,132	139	4,026	9,972	25,121	131,798	10,871	0	10,871	1,298	9,573	1,376	8,198
SUBTOTAL 60- 100	2,461	7,294	181,361	343	4,128	7,282	23,861	147,065	12,501	0	12,501	955	11,546	1,659	9,887
SUBTOTAL 100+	508	1,386	85,678	114	3,312	1,504	7,391	73,915	6,502	0	6,502	243	6,260	900	5,360
TOTAL	17,462	38,072	627,649	800	15,298	30,417	98,794	490,932	40,309	0	40,309	4,769	35,540	5,106	30,434

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

1996 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	158	327	-6,535	151	253	0	940	0	0	0	0	0	0	0	0
NEG <10	196	333	-692	59	32	1	805	12	1	0	1	0	1	0	1
0- 2	1,156	1,007	1,241	98	31	14	1,939	214	14	0	14	2	12	1	11
2- 4	1,363	1,385	4,099	13	53	33	2,902	1,401	73	0	73	36	37	5	32
4- 6	1,294	1,700	6,488	27	54	53	3,299	3,385	188	0	188	107	80	11	69
6- 8	1,296	1,914	9,050	7	136	91	3,751	5,380	314	0	314	167	147	21	126
8- 10	1,267	2,087	11,393	18	139	229	3,955	7,323	455	0	455	223	232	33	199
10- 12	1,316	2,372	14,491	47	207	382	4,825	9,561	624	0	624	272	351	50	301
12- 14	1,142	2,186	14,825	15	322	463	4,263	10,040	670	0	670	283	388	56	332
14- 16	1,106	2,171	16,562	29	251	606	4,375	11,608	797	0	797	297	501	72	429
16- 18	937	1,846	15,907	49	346	712	3,980	11,239	798	0	798	253	544	78	466
18- 20	824	1,728	15,650	15	245	774	3,598	11,297	820	0	820	244	576	83	493
20- 22	768	1,620	16,130	18	317	895	3,338	11,782	874	0	874	220	654	94	560
22- 24	725	1,592	16,666	34	345	997	3,507	12,115	906	0	906	228	679	97	581
24- 26	695	1,554	17,362	49	318	1,200	3,140	12,939	990	0	990	230	760	109	651
26- 28	710	1,543	19,172	33	428	1,449	3,343	14,206	1,100	0	1,100	220	880	127	754
28- 30	654	1,526	18,998	21	481	1,480	3,029	14,214	1,112	0	1,112	212	901	129	771
30- 32	597	1,445	18,522	47	405	1,442	2,903	13,964	1,104	0	1,104	198	905	130	775
32- 34	554	1,386	18,277	15	509	1,413	2,825	13,707	1,085	0	1,085	190	895	129	767
34- 36	509	1,258	17,786	26	545	1,361	2,738	13,315	1,062	0	1,062	176	886	127	759
36- 38	507	1,319	18,747	67	607	1,382	2,792	14,171	1,137	0	1,137	174	963	138	824
38- 40	462	1,204	18,018	13	563	1,295	2,737	13,560	1,094	0	1,094	159	934	134	800
40- 45	1,047	2,739	44,479	174	1,531	3,027	6,325	34,109	2,778	0	2,778	360	2,418	347	2,071
45- 50	796	2,199	37,680	41	1,352	2,298	5,037	29,296	2,412	0	2,412	290	2,122	305	1,817
50- 55	728	2,027	38,132	160	1,413	2,128	5,159	29,935	2,482	0	2,482	264	2,218	319	1,899
55- 60	610	1,720	35,012	69	1,608	1,807	4,782	27,176	2,266	0	2,266	227	2,039	293	1,746
60- 70	899	2,491	58,095	117	2,742	2,665	7,798	45,476	3,829	0	3,829	332	3,497	502	2,994
70- 80	500	1,428	37,257	65	1,369	1,480	4,506	30,185	2,566	0	2,566	196	2,370	341	2,029
80- 90	306	883	25,828	100	989	906	3,437	20,792	1,781	0	1,781	125	1,655	238	1,418
90- 100	181	501	17,159	54	841	538	2,082	13,930	1,200	0	1,200	83	1,117	161	957
100- 125	217	610	23,969	57	1,295	644	2,798	19,515	1,692	0	1,692	108	1,584	228	1,357
125- 150	95	255	12,849	23	590	282	1,219	10,906	954	0	954	44	910	131	779
150- 200	85	246	14,778	62	776	253	1,320	12,602	1,110	0	1,110	39	1,071	154	917
200- 300	95	258	22,423	119	641	285	1,908	19,824	1,756	0	1,756	51	1,705	245	1,460
300- 500	53	153	19,499	225	533	159	1,458	17,644	1,572	0	1,572	22	1,550	223	1,327
500+	33	81	47,043	74	1,331	98	2,636	43,161	3,875	0	3,875	128	3,747	538	3,209
NEGATIVE	354	660	-7,227	210	285	1	1,745	12	1	0	1	0	1	0	1
S 0- 10	6,376	8,093	32,271	163	413	419	15,847	17,703	1,044	0	1,044	536	509	72	437
U 10- 20	5,325	10,303	77,434	154	1,370	2,937	21,041	53,745	3,708	0	3,708	1,349	2,360	339	2,021
T 20- 30	3,552	7,835	88,328	156	1,890	6,022	16,357	65,256	4,983	0	4,984	1,110	3,874	557	3,317
T 30- 40	2,629	6,612	91,349	169	2,629	6,893	13,994	68,716	5,482	0	5,482	898	4,583	659	3,925
O 40- 60	3,181	8,685	155,304	444	5,903	9,259	21,302	120,516	9,938	0	9,938	1,141	8,797	1,264	7,532
T 60- 100	1,886	5,303	138,338	336	5,940	5,589	17,824	110,384	9,376	0	9,376	736	8,639	1,241	7,398
T 100+	578	1,603	140,561	560	5,167	1,720	11,339	123,652	10,960	0	10,960	392	10,568	1,519	9,049
TOTAL	23,881	49,094	716,358	2,192	23,597	32,840	119,449	559,983	45,492	0	45,492	6,163	39,330	5,650	33,680

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

1996 PERSONAL INCOME TAX REPORTS

FOR ALL RETURNS IN CROOK CO.

OREGON DEPARTMENT OF REVENUE

AG 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 CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND	TAX DUE
NEG >10	56	120	-7,179	210	28	3	363	21	2	0	2	0	2	0	1
NEG <10	44	79	133	2	9	1	205	0	0	0	0	0	0	0	0
0- 2	309	237	329	4	25	6	527	33	2	0	2	0	1	0	1
2- 4	315	305	958	0	8	5	705	319	16	0	16	7	9	1	8
4- 6	308	334	1,527	0	25	18	772	807	45	0	45	21	24	3	21
6- 8	292	425	2,040	0	42	26	843	1,177	68	0	68	36	32	5	28
8- 10	307	531	2,753	9	35	54	964	1,740	108	0	108	54	54	8	46
10- 12	317	604	3,484	2	58	89	1,164	2,292	150	0	150	64	86	12	74
12- 14	281	537	3,638	2	28	105	1,101	2,472	163	0	163	69	94	13	81
14- 16	232	463	3,473	4	60	128	996	2,391	165	0	165	58	107	15	92
16- 18	254	519	4,317	2	96	181	1,149	2,988	211	0	211	67	144	21	123
18- 20	255	559	4,848	143	71	233	1,163	3,622	266	0	266	76	190	27	163
20- 22	254	521	5,330	72	104	304	1,099	3,954	298	0	298	68	230	33	197
22- 24	228	506	5,238	13	102	323	996	3,885	295	0	295	70	225	32	192
24- 26	242	466	6,045	10	126	406	1,050	4,522	345	0	345	81	264	38	226
26- 28	181	444	4,878	20	114	356	785	3,676	284	0	284	56	228	33	195
28- 30	184	471	5,339	3	83	404	837	4,044	315	0	315	66	249	36	213
30- 32	182	476	5,643	35	117	436	911	4,269	337	0	337	66	271	39	232
32- 34	182	485	5,999	2	130	436	965	4,495	356	0	356	63	292	42	250
34- 36	151	403	5,280	0	183	405	837	3,912	310	0	310	60	251	36	215
36- 38	163	435	5,031	3	91	452	884	4,636	372	0	372	58	313	45	268
38- 40	144	397	5,618	9	126	408	913	4,226	339	0	339	53	286	41	245
40- 45	337	1,002	14,309	7	365	953	2,186	10,888	882	0	882	131	750	108	643
45- 50	289	785	12,766	127	364	778	1,882	9,937	815	0	815	107	708	102	607
50- 55	199	582	10,413	2	237	579	1,571	8,080	668	0	668	76	592	85	507
55- 60	205	608	11,749	5	245	608	1,682	9,301	776	0	776	80	697	100	597
60- 70	237	658	15,304	21	571	705	2,130	12,045	1,014	0	1,014	88	926	133	793
70- 80	123	360	9,178	2	267	366	1,140	7,483	636	0	636	46	591	85	506
80- 90	74	205	6,307	14	133	219	917	5,086	435	0	435	32	403	58	345
90- 100	49	136	4,615	3	200	147	537	3,770	325	0	325	27	297	43	255
100- 125	55	145	6,078	10	324	165	711	4,950	429	0	429	29	400	57	343
125- 150	27	69	3,686	17	156	81	416	3,086	270	0	270	20	250	36	214
150- 200	22	73	3,778	27	104	66	380	3,275	288	0	288	38	250	36	214
200- 300	18	53	4,284	136	129	53	421	3,843	341	0	341	28	313	45	268
300+	20	44	10,997	157	1,639	60	742	9,276	830	0	830	22	808	116	692
NEGATIVE	100	199	-7,312	213	37	5	568	21	2	0	2	0	2	0	1
S 0- 10	1,531	1,832	7,608	14	135	108	3,811	4,076	239	0	239	119	120	17	103
U 10- 20	1,339	2,682	19,760	152	313	735	5,572	13,765	956	0	956	335	621	89	532
B 20- 30	1,089	2,516	26,830	118	529	1,793	4,766	20,080	1,536	0	1,536	341	1,195	172	1,023
T 30- 40	822	2,196	28,571	48	646	2,136	4,510	21,538	1,713	0	1,713	300	1,413	203	1,210
O 40- 60	1,010	2,977	49,237	142	1,211	2,918	7,321	38,206	3,142	0	3,142	394	2,748	395	2,353
T 60- 100	483	1,359	35,403	39	1,171	1,437	4,724	28,384	2,410	0	2,410	193	2,217	319	1,899
100+	142	384	28,822	346	2,352	425	2,670	24,431	2,157	0	2,157	135	2,022	291	1,731
TOTAL	6,516	14,145	188,919	1,072	6,393	9,556	33,943	150,501	12,156	0	12,156	1,817	10,339	1,485	8,853

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

1996 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	84	156	-6,213	157	68	4	526	5	0	0	0	0	0	0	0
NEG <10	101	171	-320	32	10	1	390	16	1	0	1	0	1	0	1
0- 2	461	430	495	15	9	4	859	59	3	0	3	1	2	0	2
2- 4	461	512	1,393	4	28	14	1,077	481	25	0	25	14	12	2	10
4- 6	520	680	2,586	2	48	19	1,319	1,327	73	0	73	46	28	4	24
6- 8	485	714	3,398	3	66	33	1,744	1,960	116	0	116	61	54	8	47
8- 10	457	756	4,111	44	69	81	1,582	2,575	163	0	163	74	89	13	76
10- 12	477	857	5,246	10	152	138	1,798	3,292	213	0	213	100	113	16	97
12- 14	494	943	6,424	58	211	190	2,102	4,169	279	0	279	119	160	23	137
14- 16	425	829	6,363	9	132	221	2,013	4,158	283	0	283	111	172	25	148
16- 18	400	820	6,809	12	146	287	2,028	4,550	319	0	319	112	207	30	177
18- 20	370	734	7,022	15	170	355	1,988	4,670	335	0	335	102	233	33	200
20- 22	314	684	6,588	20	137	363	1,537	4,665	342	0	342	99	243	35	208
22- 24	275	578	6,326	30	141	386	1,436	4,484	334	0	334	89	246	35	210
24- 26	265	560	6,616	51	157	464	1,336	4,812	365	0	365	88	277	40	237
26- 28	238	552	6,424	17	289	468	1,312	4,498	343	0	343	86	256	37	219
28- 30	239	552	6,947	30	158	519	1,415	4,953	385	0	385	84	301	43	258
30- 32	217	502	6,722	20	236	517	1,376	4,799	374	0	374	77	297	43	254
32- 34	178	443	6,885	13	302	447	1,054	4,182	329	0	329	63	266	38	228
34- 36	193	490	6,758	13	268	497	1,262	4,839	385	0	385	67	318	46	272
36- 38	159	422	6,885	5	241	439	1,064	4,213	334	0	334	56	279	40	239
38- 40	159	406	6,198	2	267	431	1,068	4,497	360	0	360	56	304	44	260
40- 45	321	781	13,619	28	769	934	2,301	9,836	795	0	795	102	693	100	594
45- 50	297	807	14,072	83	811	870	2,310	10,328	844	0	844	105	739	106	633
50- 55	249	701	13,061	48	706	730	2,048	9,774	807	0	807	92	715	103	612
55- 60	175	474	10,054	73	728	516	1,661	7,391	614	0	614	66	548	79	470
60- 70	256	686	16,492	124	1,348	751	2,928	11,865	994	0	994	105	889	128	761
70- 80	148	394	11,101	58	799	433	1,689	8,417	713	0	713	51	662	95	567
80- 90	102	284	8,600	115	509	305	1,362	6,652	568	0	568	40	527	76	452
90- 100	56	159	5,307	1	349	166	1,740	4,125	355	0	355	28	327	47	280
100- 125	79	189	8,919	91	660	237	1,212	7,021	609	0	609	43	566	81	484
125- 150	47	111	6,470	135	680	140	1,135	4,802	419	0	419	19	400	57	343
150- 200	31	74	5,327	5	209	93	576	4,513	397	0	397	25	372	53	319
200- 300	29	79	6,986	27	268	86	690	6,011	533	0	533	21	512	74	438
300+	25	57	13,994	40	287	70	658	13,042	1,167	0	1,167	55	1,112	159	952
NEGATIVE	185	327	-6,533	189	77	5	916	21	2	0	2	0	1	0	1
SUB 0- 10	2,384	3,092	11,982	68	221	1,150	6,582	6,402	381	0	381	196	185	26	159
SUB 10- 20	2,166	4,183	31,864	105	812	1,190	9,928	20,838	1,429	0	1,429	544	885	127	758
SUB 20- 30	1,331	2,926	32,900	149	882	2,200	7,036	23,412	1,769	0	1,769	446	1,323	190	1,133
SUB 30- 40	906	2,263	31,448	53	1,313	2,331	5,823	22,530	1,782	0	1,782	318	1,463	210	1,253
SUB 40- 60	1,042	2,763	50,805	233	3,014	3,050	8,320	37,329	3,060	0	3,060	365	2,696	387	2,308
SUB 60- 100	562	1,523	41,500	298	3,005	1,654	6,719	31,059	2,629	0	2,629	224	2,405	346	2,059
SUB 100+	211	510	41,696	298	2,104	625	4,271	35,389	3,124	0	3,124	162	2,962	426	2,536
TOTAL	8,787	17,587	235,663	1,392	11,428	11,205	49,594	176,980	14,176	0	14,176	2,256	11,920	1,712	10,207

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG 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	286	618	-29,653	1,374	1,129	19	3,087	69	5	0	5	1	4	1	4
NEG <10	285	488	-945	110	115	10	1,408	62	5	0	5	0	5	1	4
0- 2	2,092	1,501	2,316	122	93	34	3,192	438	28	0	28	6	22	2	20
2- 4	2,452	1,917	7,307	37	109	77	5,198	2,734	144	0	144	56	88	12	76
4- 6	2,200	2,322	10,960	31	229	157	5,645	5,983	339	0	339	152	186	26	160
6- 8	2,140	2,784	14,936	51	256	245	5,925	9,131	547	0	547	245	302	43	259
8- 10	2,029	3,118	18,224	29	366	450	6,591	11,449	728	0	728	310	418	60	358
10- 12	1,987	3,313	21,844	68	434	663	7,313	14,137	938	0	938	368	570	82	488
12- 14	1,993	3,491	25,849	33	420	938	7,921	17,197	1,172	0	1,172	421	751	108	643
14- 16	1,880	3,513	28,168	32	432	1,150	7,860	19,323	1,350	0	1,350	449	901	129	772
16- 18	1,819	3,477	30,891	53	515	1,463	7,772	21,630	1,557	0	1,557	453	1,103	159	945
18- 20	1,580	3,116	30,003	67	547	1,531	7,448	20,966	1,535	0	1,535	418	1,116	160	956
20- 22	1,513	3,072	31,770	103	437	1,789	7,318	22,752	1,696	0	1,696	416	1,280	184	1,096
22- 24	1,414	2,964	32,557	57	620	1,997	7,424	23,048	1,741	0	1,741	406	1,335	192	1,143
24- 26	1,387	2,999	34,682	36	537	2,341	7,221	24,946	1,913	0	1,913	421	1,492	214	1,278
26- 28	1,219	2,702	32,890	150	752	2,354	6,682	23,620	1,825	0	1,825	380	1,445	208	1,237
28- 30	1,104	2,561	32,039	53	666	2,339	6,547	22,858	1,775	0	1,775	370	1,404	202	1,203
30- 32	1,085	2,484	33,618	171	929	2,510	6,839	23,906	1,876	0	1,876	345	1,530	220	1,310
32- 34	1,062	2,576	35,058	52	1,044	2,565	6,985	24,901	1,964	0	1,964	357	1,607	231	1,376
34- 36	966	2,325	33,801	31	909	2,464	6,817	24,027	1,906	0	1,906	319	1,588	228	1,359
36- 38	911	2,299	33,671	131	1,099	2,408	6,499	24,134	1,924	0	1,924	306	1,618	233	1,386
38- 40	878	2,300	34,241	54	914	2,387	6,324	24,968	2,003	0	2,003	308	1,695	244	1,451
40- 45	2,104	5,632	89,392	380	2,720	5,922	16,612	65,376	5,297	0	5,297	746	4,552	654	3,898
45- 50	1,704	4,751	80,910	267	2,452	4,903	14,378	60,062	4,915	0	4,915	615	4,300	618	3,682
50- 55	1,511	4,139	79,263	213	2,987	4,410	13,894	58,860	4,858	0	4,858	538	4,319	621	3,698
55- 60	1,285	3,675	73,754	190	3,074	3,756	12,853	54,878	4,560	0	4,560	490	4,070	585	3,485
60- 70	1,749	4,932	113,094	358	4,848	5,136	19,592	84,866	7,123	0	7,123	644	6,479	931	5,548
70- 80	1,154	3,294	85,896	290	3,449	3,394	14,654	65,513	5,554	0	5,554	461	5,093	732	4,362
80- 90	748	2,202	63,093	493	2,186	2,186	10,287	49,323	4,215	0	4,215	297	3,918	563	3,355
90- 100	520	1,452	49,183	151	2,062	1,545	8,122	38,021	3,266	0	3,266	216	3,050	438	2,612
100- 125	691	1,930	76,677	348	3,308	2,050	12,115	60,242	5,218	0	5,218	324	4,894	703	4,191
125- 150	308	869	42,330	296	1,560	912	6,391	34,005	2,970	0	2,970	194	2,776	399	2,377
150- 200	328	927	56,457	403	2,318	971	8,271	45,749	4,020	0	4,020	194	3,825	550	3,275
200- 300	274	765	65,700	538	2,282	819	7,455	56,087	4,968	0	4,968	180	4,788	688	4,100
300- 500	152	465	57,715	123	1,922	453	4,437	51,185	4,560	0	4,560	140	4,420	635	3,784
500+	94	263	128,230	852	2,395	280	6,199	120,339	10,803	0	10,803	400	10,403	1,495	8,908
NEGATIVE	571	1,106	-30,597	1,484	1,244	29	4,495	131	11	0	11	1	9	1	8
S 0- 10	10,913	11,642	53,743	271	1,054	963	26,551	29,735	1,785	0	1,785	768	1,016	144	873
U 10- 20	9,259	16,910	136,755	253	2,348	5,746	38,314	93,253	6,552	0	6,552	2,110	4,442	638	3,804
T 20- 30	6,637	14,298	163,938	399	3,012	10,820	35,192	117,224	8,949	0	8,949	1,993	6,957	1,000	5,957
T 30- 40	4,902	11,984	170,389	439	4,896	12,333	33,464	121,935	9,674	0	9,674	1,636	8,038	1,155	6,883
O 40- 60	6,604	18,197	323,320	1,050	11,234	18,991	57,735	239,175	19,630	0	19,630	2,389	17,241	2,477	14,763
T 60- 100	4,171	11,880	311,266	1,292	12,635	12,261	52,655	237,722	20,159	0	20,159	1,618	18,541	2,664	15,877
T 100+	1,847	5,219	427,108	2,559	13,786	5,486	44,868	367,606	32,538	0	32,538	1,432	31,105	4,470	26,636
TOTAL	44,904	91,236	1,555,921	7,748	50,209	66,629	293,275	1,206,782	99,297	0	99,297	11,947	87,349	12,549	74,800

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

1996 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	185	372	-11,011	996	1,525	7	2,172	48	4	0	4	0	4	1	3
NEG <10	271	488	-885	84	111	4	1,221	44	4	0	4	2	2	0	1
0- 2	1,799	1,545	1,969	127	99	17	3,142	299	20	0	20	3	17	2	15
2- 4	2,156	2,172	6,384	116	89	45	4,808	1,188	114	0	114	54	60	8	52
4- 6	2,069	2,575	10,367	33	122	92	5,097	5,491	305	0	305	168	136	19	117
6- 8	2,143	3,113	15,009	55	182	194	5,973	9,107	538	0	538	265	273	39	234
8- 10	1,931	3,209	17,307	19	243	359	6,070	11,104	691	0	691	333	358	51	307
10- 12	1,916	3,525	21,036	32	406	546	6,783	13,737	895	0	895	402	493	71	423
12- 14	1,814	3,432	23,542	116	471	725	6,934	15,998	1,074	0	1,074	431	643	92	551
14- 16	1,736	3,443	26,034	61	521	995	6,821	18,167	1,252	0	1,252	464	788	113	675
16- 18	1,521	3,035	25,890	89	649	1,158	6,461	18,266	1,297	0	1,297	405	891	128	763
18- 20	1,432	3,051	27,198	66	454	1,333	5,932	19,893	1,447	0	1,447	425	1,022	147	876
20- 22	1,330	2,918	27,916	42	498	1,533	6,014	20,416	1,512	0	1,512	412	1,100	158	942
22- 24	1,234	2,758	28,362	94	605	1,726	5,697	20,852	1,568	0	1,568	389	1,178	169	1,009
24- 26	1,232	2,832	30,813	73	514	2,078	5,560	23,151	1,773	0	1,773	416	1,357	195	1,162
26- 28	1,148	2,647	31,003	27	564	2,314	4,990	23,423	1,819	0	1,819	378	1,441	207	1,234
28- 30	1,121	2,737	32,548	41	625	2,451	5,444	24,492	1,909	0	1,909	395	1,514	218	1,297
30- 32	1,067	2,651	33,059	26	650	2,552	5,498	24,782	1,944	0	1,944	363	1,580	227	1,353
32- 34	980	2,474	31,676	14	712	2,420	4,843	23,945	1,894	0	1,894	344	1,549	223	1,327
34- 36	938	2,463	32,816	55	739	2,528	4,615	25,210	2,008	0	2,008	338	1,670	240	1,430
36- 38	912	2,437	33,741	62	817	2,492	4,951	25,791	2,068	0	2,068	322	1,746	251	1,495
38- 40	845	2,316	32,956	32	840	2,365	4,857	25,155	2,024	0	2,024	311	1,713	246	1,467
40- 45	1,885	5,336	79,930	103	1,959	5,365	11,782	61,520	4,997	0	4,997	697	4,300	618	3,682
45- 50	1,603	4,615	75,989	151	2,136	4,661	10,479	59,351	4,875	0	4,875	595	4,280	615	3,665
50- 55	1,272	3,671	66,670	128	2,262	3,718	9,365	52,057	4,308	0	4,308	484	3,824	549	3,274
55- 60	1,030	3,014	59,088	129	2,558	3,055	8,092	46,213	3,854	0	3,854	399	3,456	497	2,959
60- 70	1,407	4,102	90,664	318	3,670	4,167	12,063	71,721	6,034	0	6,034	554	5,480	787	4,693
70- 80	773	2,254	57,513	108	2,074	2,287	7,677	45,987	3,907	0	3,907	327	3,580	514	3,066
80- 90	454	1,304	38,321	110	1,593	1,350	5,426	30,403	2,599	0	2,599	194	2,405	346	2,059
90- 100	227	664	21,453	108	894	670	2,743	17,427	1,500	0	1,500	91	1,409	203	1,207
100- 125	290	819	32,106	188	2,215	862	4,376	25,260	2,188	0	2,188	142	2,046	294	1,752
125- 150	133	360	18,235	151	947	395	2,374	14,863	1,299	0	1,299	76	1,222	176	1,047
150- 200	166	476	28,424	278	1,274	496	2,931	24,230	2,132	0	2,132	90	2,042	293	1,748
200- 300	105	312	25,308	91	757	315	2,559	21,852	1,936	0	1,936	88	1,849	266	1,583
300- 500	58	178	22,406	165	400	172	1,267	20,767	1,852	0	1,852	36	1,815	261	1,555
500+	35	98	31,528	432	2,325	105	2,043	27,942	2,505	0	2,505	108	2,397	344	2,052
NEGATIVE	456	860	-11,896	1,080	1,636	12	3,393	92	8	0	8	2	5	1	5
S 0- 10	10,098	12,614	51,036	350	734	707	25,090	28,189	1,667	0	1,667	824	844	119	724
U 10- 20	8,419	16,486	123,699	364	2,501	4,757	32,931	86,061	5,964	0	5,964	2,126	3,838	551	3,287
B 20- 30	6,065	13,892	150,642	278	2,806	10,102	27,706	112,335	8,581	0	8,581	1,990	6,592	947	5,644
T 30- 40	4,722	12,341	164,248	188	3,758	12,357	24,763	124,883	9,937	0	9,937	1,679	8,258	1,187	7,071
O 40- 60	5,790	16,636	281,676	511	8,915	16,798	39,718	219,141	18,034	0	18,034	2,175	15,859	2,279	13,580
T 60- 100	2,861	8,324	207,953	644	8,232	8,474	27,909	165,537	14,041	0	14,041	1,166	12,874	1,850	11,024
T 100+	787	2,243	158,007	1,307	7,919	2,345	15,550	134,915	11,911	0	11,911	540	11,371	1,634	9,737
TOTAL	39,198	83,396	1,125,365	4,722	36,501	55,551	197,060	871,153	70,144	0	70,144	10,502	59,642	8,568	51,074



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

1996 PERSONAL INCOME TAX REPORTS

FOR ALL RETURNS IN GILLIAM CO.

OREGON DEPARTMENT OF REVENUE

AG 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
NEGATIVE	12	25	-554	0	9	0	43	0	0	0	0	0	0	0	0
0- 2	47	36	49	4	0	0	79	3	0	0	0	0	0	0	0
2- 4	56	34	160	0	1	1	116	52	3	0	3	1	2	0	2
4- 6	46	28	225	0	4	3	97	121	7	0	7	2	4	1	4
6- 8	40	43	277	0	2	7	98	175	11	0	11	4	7	1	6
8- 10	31	49	273	0	1	6	114	163	10	0	10	4	6	1	5
10- 12	29	50	319	0	3	9	111	201	13	0	13	6	7	1	6
12- 14	36	67	462	0	10	13	127	317	21	0	21	8	13	2	11
14- 16	29	44	433	5	20	20	117	287	20	0	20	6	14	2	12
16- 18	34	58	576	0	19	36	111	417	30	0	30	8	23	3	19
18- 20	27	49	514	0	11	29	108	371	27	0	27	6	21	3	18
20- 22	24	48	506	0	17	32	101	365	27	0	27	7	21	3	18
22- 24	21	47	482	0	24	26	83	356	27	0	27	6	22	3	18
24- 26	23	51	574	0	9	36	113	422	33	0	33	7	26	4	22
26- 28	15	30	406	0	6	35	68	304	23	0	23	4	19	3	16
28- 30	21	54	609	0	35	48	107	430	33	0	33	8	25	4	22
30- 32	18	52	558	0	7	42	62	453	36	0	36	7	30	4	25
32- 34	21	53	692	0	16	56	95	534	42	0	42	7	35	5	30
34- 36	23	61	803	0	62	64	91	593	48	0	48	7	40	6	34
36- 38	17	38	631	0	35	48	80	476	38	0	38	5	34	5	29
38- 40	14	29	547	0	10	41	69	436	36	0	36	4	32	5	27
40- 45	43	117	1,830	1	91	124	235	1,406	114	0	114	15	99	14	85
45- 50	38	111	1,808	1	90	108	219	1,397	115	0	115	14	100	14	86
50- 55	29	92	1,525	2	36	84	195	1,238	103	0	103	11	92	13	79
55- 60	29	86	1,664	4	56	87	187	1,357	113	0	113	11	103	15	88
60- 70	43	136	2,764	1	84	129	313	2,262	191	0	191	17	173	25	148
70- 80	21	59	1,550	1	139	63	146	1,221	104	0	104	13	91	13	78
80- 90	10	31	839	2	38	30	79	709	61	0	61	9	52	7	44
90- 100	10	26	954	4	99	30	47	786	68	0	68	3	64	9	55
100- 125	13	31	1,447	37	155	39	140	1,181	103	0	103	4	99	14	85
125- 500	19	44	3,335	39	242	57	233	2,885	255	0	255	7	248	36	213
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	12	25	-554	0	9	0	43	0	0	0	0	0	0	0	0
SUBTOTAL 0- 10	220	190	984	4	8	18	504	515	30	0	30	11	19	3	17
SUBTOTAL 10- 20	155	268	2,303	5	63	107	573	1,593	112	0	112	34	78	11	67
SUBTOTAL 20- 30	104	230	2,578	0	90	176	471	1,877	144	0	144	31	112	16	96
SUBTOTAL 30- 40	93	233	3,231	0	130	251	398	2,492	200	0	200	30	170	24	146
SUBTOTAL 40- 60	139	406	6,828	8	273	403	836	5,397	446	0	446	51	394	57	338
SUBTOTAL 60- 100	84	252	6,106	8	359	252	584	4,979	423	0	423	42	381	55	326
SUBTOTAL 100+	32	75	4,786	76	397	96	373	4,067	357	0	357	10	347	50	297
TOTAL	839	1,679	26,263	101	1,330	1,303	3,783	20,920	1,712	0	1,712	209	1,503	216	1,287

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

1996 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 CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND	TAX DUE
NEG >10	53	116	-3,391	5	1,307	3	289	0	0	0	0	0	0	0	0
NEG <10	36	67	-129	1	6	0	148	0	0	0	0	0	0	0	0
0- 2	196	132	210	0	3	2	318	18	1	0	1	0	1	0	1
2- 4	186	140	547	4	6	2	389	188	10	0	10	4	6	1	5
4- 6	171	181	850	0	7	9	442	458	25	0	25	12	13	2	11
6- 8	161	238	1,122	1	36	17	441	645	38	0	38	18	20	3	17
8- 10	178	288	1,585	0	35	37	529	1,008	62	0	62	29	33	5	28
10- 12	155	268	1,697	2	26	49	539	1,110	72	0	72	32	40	6	34
12- 14	158	313	2,044	0	27	61	585	1,392	92	0	92	39	53	8	46
14- 16	112	244	1,672	0	10	56	403	1,220	83	0	83	34	50	7	43
16- 18	119	251	2,015	1	28	85	474	1,446	102	0	102	33	69	10	59
18- 20	99	227	1,879	1	38	82	439	1,346	97	0	97	31	66	9	56
20- 22	118	211	1,992	52	36	110	425	1,495	112	0	112	28	85	12	72
22- 24	118	286	2,711	2	30	156	509	2,038	152	0	152	42	110	16	94
24- 26	105	263	2,621	2	11	173	443	2,012	153	0	153	37	117	17	100
26- 28	101	251	2,727	0	34	203	397	2,115	164	0	164	35	129	19	111
28- 30	85	197	2,468	0	28	188	353	1,909	150	0	150	28	123	18	105
30- 32	78	217	2,430	1	52	181	371	1,841	144	0	144	29	115	17	98
32- 34	78	199	2,570	0	84	203	382	1,924	153	0	153	29	124	18	107
34- 36	87	245	3,057	10	68	228	469	2,324	185	0	185	33	152	22	130
36- 38	85	251	3,136	2	35	234	420	2,460	197	0	197	35	162	23	139
38- 40	73	203	2,849	3	33	208	378	2,254	182	0	182	30	153	22	131
40- 45	175	496	7,439	2	247	507	972	5,777	470	0	470	66	404	58	346
45- 50	128	356	6,062	19	131	371	805	4,806	397	0	397	47	350	50	299
50- 55	104	308	5,462	1	111	309	662	4,415	366	0	366	39	327	47	280
55- 60	87	250	4,987	7	149	261	669	3,959	330	0	330	33	297	43	254
60- 70	104	344	6,703	8	198	310	899	5,377	453	0	453	45	408	59	349
70- 80	64	182	4,762	5	164	189	487	3,960	338	0	338	29	309	44	264
80- 90	36	123	3,066	1	115	107	459	2,406	206	0	206	21	185	27	158
90- 100	19	49	1,783	1	91	57	178	1,472	127	0	127	6	121	17	103
100- 125	15	46	1,688	2	67	45	260	1,328	115	0	115	16	99	14	85
125- 200	12	30	1,943	18	110	36	192	1,646	145	0	145	14	131	18	112
200+	11	21	4,746	62	299	33	200	4,329	387	0	387	9	377	54	323
NEGATIVE	89	183	-3,520	6	1,313	3	437	0	0	0	0	0	0	0	0
SUBTOTAL 0- 10	892	979	4,315	6	86	67	2,119	2,317	136	0	136	63	73	10	62
SUBTOTAL 10- 20	643	1,303	9,308	4	129	333	2,440	6,514	446	0	446	168	278	40	238
SUBTOTAL 20- 30	504	1,208	12,519	56	139	828	2,127	9,569	732	0	732	169	563	81	482
SUBTOTAL 30- 40	401	1,115	14,040	15	273	1,053	2,020	10,804	861	0	861	155	706	101	605
SUBTOTAL 40- 60	494	1,410	23,950	30	638	1,449	3,109	18,958	1,564	0	1,564	187	1,377	198	1,179
SUBTOTAL 60- 100	223	698	16,314	15	568	663	2,022	13,216	1,123	0	1,123	101	1,022	147	875
SUBTOTAL 100+	38	97	8,378	82	476	114	651	7,304	646	0	646	40	606	87	519
TOTAL	3,284	6,993	85,304	214	3,622	4,511	14,925	68,682	5,509	0	5,509	883	4,626	665	3,962

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

1996 PERSONAL INCOME TAX REPORTS

FOR ALL RETURNS IN HARNEY 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	66	132	-4,498	12	58	1	269	0	0	0	0	0	0	0	0
NEG <10	39	71	-186	0	3	1	158	0	0	0	0	0	0	0	0
0- 2	177	123	206	11	2	1	282	27	2	0	2	1	1	0	1
2- 4	182	169	530	1	10	2	392	170	9	0	9	4	5	1	4
4- 6	165	214	820	5	14	7	388	433	24	0	24	13	11	2	9
6- 8	168	288	1,184	0	13	12	483	707	41	0	41	23	18	3	16
8- 10	142	245	1,273	3	20	33	409	823	51	0	51	24	27	4	23
10- 12	154	313	1,693	0	9	43	496	1,156	75	0	75	36	39	6	33
12- 14	144	273	1,863	0	33	66	440	1,333	90	0	90	35	54	8	47
14- 16	118	259	1,769	0	35	57	415	1,277	87	0	87	35	53	8	45
16- 18	143	329	2,432	2	34	100	581	1,763	124	0	124	45	79	11	67
18- 20	115	249	2,185	0	16	111	461	1,617	117	0	117	37	80	12	69
20- 22	87	201	1,824	0	13	101	369	1,371	101	0	101	26	75	11	64
22- 24	87	210	1,994	0	75	119	305	1,509	114	0	114	27	87	12	74
24- 26	86	198	2,145	10	57	150	326	1,637	125	0	125	27	98	14	84
26- 28	101	256	2,728	4	103	199	473	1,980	152	0	152	35	117	17	100
28- 30	82	205	2,378	7	31	180	379	1,809	141	0	141	29	113	16	97
30- 32	65	175	2,010	0	30	160	289	1,538	121	0	121	22	99	14	85
32- 34	87	215	2,879	0	49	219	427	2,196	175	0	175	31	144	21	123
34- 36	58	148	2,028	0	107	151	322	1,461	116	0	116	20	96	14	82
36- 38	54	157	2,001	0	28	149	299	1,535	122	0	122	21	101	15	87
38- 40	59	172	2,299	0	50	165	338	1,756	141	0	141	23	119	17	102
40- 45	107	311	4,544	0	139	305	587	3,536	287	0	287	41	247	35	211
45- 50	73	233	3,457	1	85	216	424	2,748	225	0	225	31	194	28	166
50- 55	88	267	4,609	0	153	263	571	3,674	305	0	305	38	267	38	228
55- 60	60	162	3,483	0	96	177	400	2,825	237	0	237	21	216	31	185
60- 70	68	205	4,370	7	151	203	492	3,569	301	0	301	31	270	39	231
70- 80	38	117	2,809	4	121	114	337	2,263	192	0	192	17	175	25	150
80- 90	32	103	2,714	9	120	96	402	2,133	182	0	182	19	163	23	140
90- 100	16	41	1,526	1	51	48	146	1,295	112	0	112	10	102	15	87
100- 125	11	28	1,203	11	75	33	119	997	87	0	87	4	83	12	71
125+	13	33	3,223	1	94	39	267	2,863	254	0	254	24	230	33	196
NEGATIVE	105	203	-4,685	12	61	2	427	0	0	0	0	0	0	0	0
S 0- 10	834	1,039	4,013	20	58	56	1,953	2,161	126	0	126	65	62	9	53
U 10- 20	674	1,423	9,942	2	127	376	2,392	7,146	493	0	493	188	305	44	261
B 20- 30	443	1,070	11,068	21	279	749	1,852	8,305	634	0	634	144	490	70	420
T 30- 40	323	867	11,216	0	265	844	1,676	8,486	675	0	675	116	559	80	478
O 40- 60	328	973	16,093	1	474	961	1,982	12,783	1,054	0	1,054	131	924	133	791
T 60- 100	154	466	11,420	20	444	461	1,377	9,261	788	0	788	78	709	102	607
100+	24	61	4,426	13	169	72	385	3,859	341	0	341	28	312	45	268
TOTAL	2,885	6,102	63,494	90	1,877	3,520	12,044	52,002	4,110	0	4,110	750	3,360	483	2,878

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

1996 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	46	100	-3,967	0	280	0	265	0	0	0	0	0	0	0	0
NEG <10	37	57	-117	3	3	0	130	0	0	0	0	0	0	0	0
0- 2	377	257	405	6	29	8	559	63	3	0	3	0	3	0	3
2- 4	501	369	1,508	4	7	11	1,044	575	30	0	30	12	18	2	15
4- 6	481	657	2,399	5	56	23	1,182	1,318	74	0	74	38	35	5	30
6- 8	517	884	3,636	15	16	48	1,347	2,314	136	0	136	72	64	9	55
8- 10	485	970	4,349	46	90	93	1,375	2,913	182	0	182	92	90	13	77
10- 12	455	990	4,986	7	45	130	1,484	3,412	221	0	221	109	112	16	96
12- 14	424	903	5,492	20	76	158	1,432	3,896	260	0	260	114	146	21	125
14- 16	381	865	5,721	37	78	212	1,302	4,244	294	0	294	113	182	26	156
16- 18	338	736	5,742	2	49	239	1,302	4,207	301	0	301	98	204	29	174
18- 20	322	753	6,091	24	152	282	1,355	4,422	324	0	324	98	225	32	193
20- 22	248	581	5,199	52	65	277	937	4,008	303	0	303	76	227	33	194
22- 24	253	590	5,808	48	124	346	1,093	4,344	329	0	329	85	244	35	209
24- 26	216	567	5,393	38	107	333	925	4,106	314	0	314	81	233	33	200
26- 28	219	563	5,908	20	96	418	979	4,491	348	0	348	78	270	39	231
28- 30	203	551	5,880	3	112	430	915	4,476	350	0	350	80	269	39	230
30- 32	212	570	6,567	2	101	484	993	5,015	396	0	396	77	320	46	274
32- 34	173	463	5,698	6	123	440	867	4,312	342	0	342	63	279	40	239
34- 36	175	460	5,106	28	157	445	995	4,584	366	0	366	60	306	44	262
36- 38	164	432	5,080	8	153	457	847	4,650	374	0	374	57	317	46	271
38- 40	182	512	7,087	5	160	508	1,019	5,449	439	0	439	67	372	53	319
40- 45	365	969	15,472	61	407	1,025	2,363	11,849	966	0	966	131	835	120	715
45- 50	269	770	12,738	15	414	773	1,974	9,687	796	0	796	103	693	100	593
50- 55	255	764	13,355	10	567	755	1,940	10,239	847	0	847	110	737	106	631
55- 60	248	713	14,225	35	501	733	1,944	11,182	934	0	934	102	832	120	712
60- 70	286	840	18,581	157	721	841	2,421	14,903	1,256	0	1,256	126	1,130	162	968
70- 80	207	592	15,430	64	732	615	1,850	12,402	1,055	0	1,055	111	944	136	808
80- 90	136	391	11,506	141	485	398	1,484	9,338	800	0	800	95	705	101	604
90- 100	86	266	8,086	21	316	257	983	6,604	569	0	569	73	495	71	424
100- 125	112	317	12,464	22	605	332	1,572	10,092	876	0	876	94	781	112	669
125- 150	48	123	6,487	12	641	144	681	5,090	444	0	444	42	402	58	344
150- 200	45	114	7,720	62	353	133	855	6,521	574	0	574	48	526	76	450
200- 300	32	90	7,677	27	327	95	625	6,694	593	0	593	43	550	79	471
300+	19	56	11,134	25	428	57	449	10,245	917	0	917	17	898	129	770
NEGATIVE	83	157	-4,084	3	283	0	395	0	0	0	0	0	0	0	0
SUB 0- 10	2,361	3,137	12,297	77	198	183	5,507	7,182	425	0	425	214	210	30	181
SUB 10- 20	1,920	4,247	28,033	89	401	1,021	6,875	20,180	1,401	0	1,401	532	869	125	744
SUB 20- 30	1,139	2,852	28,188	161	505	1,805	4,848	21,424	1,644	0	1,644	400	1,243	179	1,065
SUB 30- 40	906	2,437	31,538	49	694	2,335	4,721	24,010	1,918	0	1,918	325	1,594	229	1,365
SUB 40- 60	1,137	3,216	55,789	121	1,889	3,285	8,221	42,957	3,543	0	3,543	446	3,097	445	2,652
SUB 60- 100	715	2,089	53,603	383	2,111	2,111	6,738	43,246	3,680	0	3,680	406	3,274	471	2,804
SUB 100+	256	700	45,483	148	2,354	761	4,182	38,641	3,404	0	3,404	246	3,158	454	2,704
TOTAL	8,517	18,835	250,846	1,030	8,578	11,501	41,487	197,641	16,015	0	16,015	2,569	13,446	1,931	11,514

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

1996 PERSONAL INCOME TAX REPORTS  
OREGON DEPARTMENT OF REVENUE

AG LEVEL (\$'000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS I NCOME	OR ADJUSTMENTS ADDS	SUBS	FEDERAL TAX SUBTRACT	STD & I TEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	I NT ON I NSTALL SALES	TOTAL OREGON TAX	TAX CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND	TAX DUE
NEG >10	318	659	-25,658	2,403	1,374	4	2,844	276	24	0	24	1	22	3	19
NEG <10	440	733	-1,495	44	169	6	1,946	2	0	0	0	0	0	0	0
0- 2	3,231	2,796	3,605	65	129	41	5,477	465	26	0	26	7	20	2	18
2- 4	3,840	3,718	11,540	97	193	98	7,999	4,222	223	0	223	106	117	16	101
4- 6	3,748	4,624	18,728	129	200	193	9,046	10,184	572	0	572	302	270	38	232
6- 8	3,715	5,334	25,978	59	296	342	10,339	15,828	933	0	933	461	472	67	405
8- 10	3,580	5,950	32,124	60	433	679	11,290	20,574	1,293	0	1,293	605	688	99	590
10- 12	3,497	6,334	38,442	237	524	1,091	11,848	25,868	1,703	0	1,703	736	967	139	829
12- 14	3,349	6,356	43,470	171	670	1,375	12,736	29,734	2,006	0	2,006	795	1,210	174	1,037
14- 16	3,149	6,126	47,231	176	713	1,875	12,304	33,216	2,315	0	2,315	806	1,509	217	1,293
16- 18	2,888	5,670	49,077	168	819	2,247	12,310	34,706	2,477	0	2,477	760	1,717	247	1,471
18- 20	2,658	5,476	50,475	150	889	2,524	11,497	36,412	2,666	0	2,666	740	1,926	277	1,649
20- 22	2,413	5,194	50,662	202	901	2,733	11,250	36,708	2,729	0	2,729	713	2,016	290	1,726
22- 24	2,149	4,657	49,431	119	952	2,991	10,636	35,582	2,686	0	2,686	651	2,034	292	1,742
24- 26	2,007	4,435	50,162	128	992	3,360	10,326	36,315	2,772	0	2,772	630	2,142	308	1,835
26- 28	1,939	4,427	52,319	96	1,282	3,731	10,203	37,786	2,921	0	2,921	622	2,299	330	1,968
28- 30	1,801	4,313	52,182	208	1,329	3,797	10,284	37,588	2,922	0	2,922	601	2,321	334	1,988
30- 32	1,673	3,960	51,764	63	1,434	3,894	10,144	36,915	2,892	0	2,892	563	2,329	335	1,994
32- 34	1,573	3,843	51,892	283	1,724	3,877	9,745	37,493	2,963	0	2,963	524	2,439	350	2,089
34- 36	1,487	3,721	52,041	57	1,621	3,839	9,695	37,424	2,971	0	2,971	506	2,464	354	2,110
36- 38	1,455	3,774	53,856	202	1,725	3,860	9,791	39,206	3,135	0	3,135	501	2,634	378	2,255
38- 40	1,341	3,490	52,278	165	1,732	3,731	9,470	38,010	3,055	0	3,055	465	2,590	372	2,218
40- 45	3,076	8,147	130,416	509	5,085	8,650	23,676	94,822	7,681	0	7,681	1,068	6,613	950	5,662
45- 50	2,520	6,877	119,492	400	4,193	7,280	20,454	89,872	7,285	0	7,285	898	6,387	918	5,469
50- 55	2,183	6,078	114,422	165	4,831	6,420	19,291	85,020	7,019	0	7,019	809	6,210	892	5,318
55- 60	1,753	4,959	100,739	247	4,700	5,158	16,806	75,234	6,259	0	6,259	652	5,608	806	4,802
60- 70	2,436	6,680	157,563	588	7,822	7,171	26,212	118,529	9,948	0	9,948	881	9,068	1,303	7,765
70- 80	1,587	4,498	118,464	411	5,783	4,681	19,322	90,432	7,666	0	7,666	610	7,056	1,014	6,042
80- 90	954	2,672	80,760	419	3,546	2,833	12,732	62,758	5,364	0	5,364	383	4,980	716	4,264
90- 100	588	1,627	55,730	256	2,687	1,748	8,450	43,668	3,757	0	3,757	227	3,530	507	3,022
100- 125	821	2,255	91,169	916	5,375	2,439	13,882	71,451	6,190	0	6,190	325	5,865	843	5,022
125- 150	405	1,078	55,153	540	2,891	1,206	7,283	44,847	3,919	0	3,919	190	3,728	536	3,192
150- 200	435	1,270	75,046	1,148	3,270	1,289	9,244	62,987	5,542	0	5,542	280	5,262	756	4,506
200- 300	341	964	81,627	437	3,433	1,017	8,042	70,046	6,204	0	6,204	174	6,029	866	5,163
300- 500	161	445	60,229	1,055	2,897	482	5,953	52,252	4,657	5	4,662	103	4,559	655	3,904
500+	100	287	117,053	409	2,695	300	6,133	108,410	9,727	0	9,727	684	9,043	1,300	7,744
NEGATIVE	758	1,392	-27,153	2,447	1,544	11	4,791	278	24	0	24	1	22	3	19
S 0- 10	18,114	22,422	91,975	410	1,252	1,354	44,151	51,273	3,047	0	3,047	1,480	1,567	222	1,345
U 10- 20	15,541	29,962	228,696	901	3,616	9,112	60,694	159,936	11,167	0	11,168	3,837	7,330	1,052	6,278
B 20- 30	10,309	23,026	254,756	752	5,456	16,611	52,700	183,979	14,030	0	14,030	3,217	10,812	1,554	9,259
T 30- 40	7,529	18,788	261,833	769	8,236	19,200	48,844	189,049	15,016	0	15,016	2,559	12,457	1,790	10,667
O 40- 60	9,532	26,061	465,069	1,321	18,808	27,508	80,227	343,948	28,244	0	28,244	3,426	24,817	3,566	21,251
T 60- 100	5,565	15,477	412,516	1,675	19,838	16,433	66,717	315,388	26,735	0	26,735	2,102	24,634	3,540	21,094
T 100+	2,263	6,299	480,277	4,505	20,562	6,732	50,537	409,993	36,238	6	36,244	1,757	34,487	4,956	29,531
TOTAL	69,611	143,427	2,167,969	12,780	79,312	96,960	408,660	1,653,845	134,500	6	134,507	18,380	116,126	16,683	99,444

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

1996 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 CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND	TAX DUE
NEG >10	37	106	-2,182	46	29	0	234	1	0	0	0	0	0	0	0
NEG <10	28	54	-103	0	13	1	132	0	0	0	0	0	0	0	0
0- 2	312	277	348	41	124	2	515	55	4	0	4	0	3	0	3
2- 4	326	331	973	14	142	5	683	310	16	0	16	7	9	1	8
4- 6	298	431	1,497	0	143	14	686	736	41	0	41	22	19	3	16
6- 8	290	479	2,016	2	228	19	781	1,090	63	0	63	33	30	4	25
8- 10	270	525	2,417	4	239	45	831	1,443	89	0	89	47	42	6	36
10- 12	260	537	2,848	1	262	63	885	1,727	111	0	111	55	56	8	48
12- 14	232	523	3,020	1	360	79	853	1,861	123	0	123	55	68	10	58
14- 16	242	506	3,628	5	516	132	869	2,239	154	0	154	59	95	14	82
16- 18	209	488	3,553	2	496	140	707	2,307	164	0	164	55	109	16	94
18- 20	210	503	3,985	0	800	158	767	2,417	176	0	176	58	118	17	101
20- 22	214	512	4,482	1	960	210	828	2,811	208	0	208	61	147	21	126
22- 24	182	474	4,189	6	873	221	740	2,510	189	0	189	50	139	20	119
24- 26	203	563	5,081	1	976	293	820	3,147	241	0	241	59	182	26	156
26- 28	182	446	4,912	21	880	346	725	3,113	240	0	240	51	190	27	162
28- 30	168	453	4,869	12	694	335	813	3,157	247	0	247	51	196	28	168
30- 32	160	465	4,953	2	589	354	817	3,289	257	0	257	53	203	29	174
32- 34	156	484	5,148	11	761	355	805	3,351	265	0	265	50	215	31	184
34- 36	156	438	5,460	2	366	402	788	3,964	317	0	317	56	261	37	223
36- 38	128	360	4,734	5	495	341	652	3,336	268	0	268	43	225	32	193
38- 40	105	312	4,090	2	300	278	655	2,899	233	0	233	39	194	28	166
40- 45	268	790	11,380	33	997	767	1,591	8,213	667	0	667	97	570	82	488
45- 50	196	623	9,271	3	1,731	560	1,216	6,942	487	0	487	65	421	61	361
50- 55	181	556	9,476	7	1,378	524	1,250	6,492	536	0	536	61	475	68	406
55- 60	119	368	6,830	5	854	339	969	4,804	400	0	400	44	356	51	304
60- 70	184	561	11,920	4	1,052	546	1,556	8,904	748	0	748	68	680	98	582
70- 80	128	366	9,515	6	1,017	384	1,165	7,071	600	0	600	46	554	80	475
80- 90	65	191	5,497	68	558	191	644	4,229	362	0	362	35	327	47	280
90- 100	44	117	4,152	15	277	130	451	3,351	289	0	289	20	268	39	230
100- 125	43	123	4,840	8	533	129	585	3,643	316	0	316	35	281	40	241
125- 150	16	46	2,192	8	116	48	329	1,749	152	0	152	11	141	20	121
150- 200	24	71	4,046	10	409	72	431	3,227	283	0	283	34	249	36	213
200- 300	13	41	3,139	0	410	39	251	2,472	219	0	219	10	208	30	178
300+	15	35	11,422	88	456	45	622	10,408	933	0	933	12	921	132	789
NEGATIVE	65	160	-2,285	46	42	1	366	1	0	0	0	0	0	0	0
SUBTOTAL 0- 10	1,496	2,043	7,252	61	877	84	3,496	3,634	213	0	213	110	103	15	89
SUBTOTAL 10- 20	1,153	2,557	17,034	14	2,434	573	4,081	10,551	728	0	728	283	446	64	382
SUBTOTAL 20- 30	949	2,448	23,534	41	4,382	1,406	3,927	14,738	1,125	0	1,125	271	854	123	731
SUBTOTAL 30- 40	705	2,059	24,384	22	2,512	1,729	3,717	16,839	1,341	0	1,341	242	1,098	158	940
SUBTOTAL 40- 60	764	2,337	36,958	48	4,959	2,191	5,026	25,452	2,089	0	2,089	268	1,822	262	1,560
SUBTOTAL 60- 100	421	1,235	31,084	93	2,904	1,252	3,817	23,555	1,999	0	1,999	169	1,829	263	1,567
SUBTOTAL 100+	111	316	25,639	115	1,926	333	2,217	21,499	1,903	0	1,903	102	1,801	259	1,542
TOTAL	5,664	13,155	163,599	440	20,036	7,568	26,646	116,270	9,398	0	9,398	1,445	7,953	1,142	6,810

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

FOR ALL RETURNS IN JOSEPHINE 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	156	317	-7,057	64	119	0	1,232	8	0	0	0	0	0	0	0
NEG <10	265	460	-848	24	53	2	934	7	0	0	0	0	0	0	0
0- 2	1,355	1,460	1,468	66	36	16	2,439	233	14	0	14	4	10	1	9
2- 4	1,491	1,728	4,438	59	75	32	3,342	1,537	81	0	81	45	37	5	32
4- 6	1,506	2,051	7,584	13	142	68	4,037	3,868	215	0	215	129	86	12	74
6- 8	1,630	2,500	11,409	50	189	106	4,799	6,744	393	0	393	214	179	26	154
8- 10	1,639	3,013	14,718	122	214	278	5,476	9,233	572	0	572	297	275	39	236
10- 12	1,621	3,117	17,818	50	321	420	6,168	11,546	744	0	744	365	379	54	325
12- 14	1,504	2,971	19,573	51	349	585	6,062	13,073	868	0	868	377	490	70	420
14- 16	1,406	2,855	21,058	43	375	758	6,117	14,204	968	0	968	383	585	84	501
16- 18	1,239	2,621	21,039	68	484	841	5,731	14,416	1,008	0	1,008	362	646	93	553
18- 20	1,193	2,555	22,656	100	407	1,054	5,537	16,115	1,163	0	1,163	366	797	114	682
20- 22	1,011	2,323	21,200	132	374	1,081	4,749	15,369	1,128	0	1,128	332	795	114	681
22- 24	955	2,062	21,925	61	438	1,348	4,933	15,638	1,170	0	1,170	308	862	124	738
24- 26	844	1,962	21,072	55	483	1,371	4,478	15,171	1,146	0	1,146	298	848	122	726
26- 28	814	1,931	21,968	47	528	1,574	4,506	15,875	1,217	0	1,217	291	926	133	793
28- 30	746	1,848	21,624	31	601	1,560	4,211	15,512	1,200	0	1,200	267	933	134	799
30- 32	671	1,707	20,782	85	655	1,528	3,957	14,925	1,162	0	1,162	248	913	131	782
32- 34	644	1,643	21,218	51	702	1,600	3,940	15,309	1,202	0	1,202	233	969	139	830
34- 36	516	1,334	18,068	71	616	1,342	3,265	13,102	1,038	0	1,038	192	846	122	725
36- 38	536	1,424	19,835	40	671	1,431	3,439	14,515	1,157	0	1,157	200	956	137	819
38- 40	478	1,261	18,645	45	703	1,333	2,991	13,835	1,111	0	1,111	175	935	134	801
40- 45	1,090	2,891	46,306	158	1,947	3,078	8,037	33,923	2,748	0	2,748	387	2,361	339	2,022
45- 50	860	2,304	40,742	65	2,066	2,490	7,110	29,588	2,420	0	2,420	295	2,125	305	1,820
50- 55	660	1,758	34,593	50	1,856	1,950	5,533	25,634	2,115	0	2,115	228	1,888	271	1,616
55- 60	554	1,524	31,795	79	1,992	1,628	5,396	23,322	1,936	0	1,936	198	1,739	250	1,489
60- 70	711	1,953	45,912	153	2,754	2,101	7,136	34,608	2,904	0	2,904	269	2,635	379	2,257
70- 80	405	1,073	30,157	41	2,015	1,197	4,970	22,457	1,900	0	1,900	153	1,747	251	1,496
80- 90	285	758	24,153	103	1,133	845	3,801	18,723	1,601	0	1,601	115	1,485	213	1,272
90- 100	166	422	15,677	344	978	489	2,263	12,469	1,074	0	1,074	59	1,015	146	869
100- 125	238	646	26,379	127	1,540	705	3,949	20,817	1,804	0	1,804	94	1,710	246	1,464
125- 150	111	319	15,188	95	969	331	1,661	12,451	1,087	0	1,087	56	1,032	148	883
150- 200	126	357	21,631	57	868	375	2,291	18,270	1,608	0	1,608	71	1,537	221	1,316
200- 300	81	257	19,520	257	363	243	1,836	17,383	1,540	0	1,540	48	1,492	214	1,278
300- 500	46	141	16,902	430	835	138	1,088	15,295	1,363	0	1,363	23	1,341	193	1,148
500+	23	59	36,967	228	1,316	69	1,218	34,614	3,109	0	3,109	21	3,088	444	2,644
NEGATIVE	421	777	-7,905	88	172	2	2,167	15	1	0	1	1	0	0	0
SUBTOTAL	7,621	10,752	39,617	309	655	499	20,093	21,615	1,276	0	1,276	688	2,964	416	2,548
10- 20	6,963	14,119	102,144	312	1,936	3,658	29,616	69,354	4,750	0	4,750	1,854	2,897	416	2,481
20- 30	4,370	10,126	107,789	326	2,424	6,934	22,876	77,565	5,861	0	5,861	1,496	4,364	627	3,737
30- 40	2,845	7,369	98,547	291	3,347	7,234	17,592	71,687	5,670	0	5,670	1,049	4,621	664	3,957
40- 60	3,164	8,477	153,435	351	7,861	9,146	26,076	112,467	9,220	0	9,220	1,108	8,112	1,166	6,947
60- 100	1,567	4,206	115,899	642	6,880	4,632	18,170	88,256	7,478	0	7,478	596	6,882	989	5,893
100+	625	1,779	136,587	1,195	5,891	1,861	12,044	118,830	10,511	0	10,511	312	10,200	1,466	8,734
TOTAL	27,576	57,605	746,113	3,514	29,167	33,966	148,633	559,790	44,767	0	44,767	7,103	37,664	5,410	32,254

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

1996 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 INSTAL. SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	193	404	-17,899	240	168	6	1,210	42	3	0	3	0	3	0	3
NEG <10	156	312	-547	7	184	0	654	0	0	0	0	0	0	0	0
0- 2	1,193	1,149	1,314	18	39	13	1,990	161	10	0	10	2	7	1	7
2- 4	1,480	1,591	4,463	17	50	32	3,093	1,577	82	0	82	41	40	5	35
4- 6	1,352	1,830	6,775	15	103	64	3,278	3,619	201	0	201	110	92	13	79
6- 8	1,358	2,089	9,503	57	165	121	3,804	5,805	342	0	342	174	168	24	144
8- 10	1,318	2,349	11,834	4	198	236	3,935	7,713	479	0	479	241	239	34	205
10- 12	1,232	2,319	13,540	12	290	357	3,943	9,194	599	0	599	270	329	47	282
12- 14	1,171	2,230	15,180	18	287	487	4,011	10,691	722	0	722	280	442	63	379
14- 16	1,123	2,259	16,841	68	462	659	4,045	12,032	839	0	839	295	544	78	466
16- 18	959	1,923	16,282	11	377	746	3,494	11,864	849	0	850	257	592	85	507
18- 20	870	1,913	16,537	14	429	800	3,556	12,014	875	0	875	258	617	89	528
20- 22	751	1,638	15,755	26	434	862	3,179	11,487	854	0	854	225	629	90	539
22- 24	736	1,678	16,906	61	453	1,007	3,103	12,611	950	0	950	230	720	103	617
24- 26	693	1,644	17,320	12	274	1,154	2,967	13,100	1,002	0	1,002	236	766	110	656
26- 28	634	1,517	17,110	8	396	1,238	2,779	12,826	993	0	993	209	784	113	671
28- 30	614	1,460	17,792	28	497	1,356	2,877	13,234	1,035	0	1,035	201	833	120	714
30- 32	610	1,468	18,916	8	496	1,476	2,878	14,243	1,125	0	1,125	205	920	132	788
32- 34	518	1,327	17,094	6	476	1,297	2,415	13,004	1,032	0	1,032	183	850	122	728
34- 36	532	1,411	18,624	38	558	1,401	2,650	14,173	1,132	0	1,132	193	939	135	804
36- 38	489	1,286	18,097	6	704	1,337	2,630	13,597	1,090	0	1,090	173	917	132	786
38- 40	476	1,246	18,556	4	540	1,357	2,481	14,279	1,154	0	1,154	167	987	142	845
40- 45	1,052	2,960	44,632	15	1,243	2,990	6,120	34,569	2,812	0	2,812	387	2,425	349	2,077
45- 50	874	2,370	41,427	55	1,462	2,509	5,622	32,151	2,645	0	2,645	308	2,337	336	2,002
50- 55	750	2,129	39,254	33	1,334	2,194	5,109	30,901	2,563	0	2,563	278	2,284	328	1,956
55- 60	566	1,627	32,406	27	1,116	1,646	4,182	25,711	2,146	0	2,146	214	1,932	278	1,655
60- 70	874	2,496	56,349	49	2,152	2,572	7,573	44,525	3,749	0	3,750	333	3,416	491	2,925
70- 80	533	1,545	39,807	68	1,354	1,587	5,113	32,137	2,732	0	2,732	210	2,522	362	2,159
80- 90	326	956	27,501	75	933	961	3,317	22,502	1,927	0	1,927	132	1,795	258	1,537
90- 100	203	563	19,117	14	706	605	2,389	15,543	1,338	0	1,338	88	1,250	180	1,070
100- 125	223	619	24,606	29	873	667	2,798	20,458	1,775	0	1,776	92	1,683	242	1,441
125- 150	79	234	10,739	51	422	237	1,473	8,736	762	0	762	35	727	104	622
150- 200	115	340	19,646	64	575	344	1,709	17,139	1,505	0	1,505	73	1,433	206	1,227
200- 300	83	230	19,514	99	594	248	2,159	16,682	1,477	0	1,477	46	1,431	206	1,225
300- 500	34	108	13,016	23	379	101	756	11,839	1,055	0	1,055	17	1,038	149	889
500+	20	58	48,949	8	391	60	3,704	44,825	4,029	0	4,029	16	4,012	577	3,436
NEGATIVE	349	716	-18,446	247	352	6	1,864	42	3	0	3	0	3	0	3
SUB 0- 10	6,701	9,008	33,888	111	555	466	16,100	18,875	1,114	0	1,114	568	546	77	469
10- 20	5,355	10,644	78,379	124	1,846	3,051	19,049	55,795	3,885	0	3,886	1,360	2,525	362	2,163
20- 30	3,428	7,937	84,882	135	2,054	5,616	14,904	63,257	4,833	0	4,833	1,100	3,733	536	3,196
30- 40	2,625	6,738	91,287	62	2,775	6,869	13,054	69,297	5,534	0	5,534	921	4,613	663	3,950
40- 60	3,242	9,086	157,720	130	5,155	9,339	21,032	123,332	10,166	0	10,166	1,186	8,980	1,290	7,689
T 60- 100	1,936	5,560	142,774	206	5,145	5,723	18,392	114,707	9,746	0	9,747	764	8,982	1,291	7,692
100+	554	1,589	136,471	274	3,233	1,656	12,599	119,679	10,604	0	10,604	280	10,324	1,484	8,841
TOTAL	24,190	51,278	706,956	1,289	21,115	32,726	116,993	564,984	45,885	1	45,886	6,180	39,706	5,704	34,002



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

1996 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	56	131	-3,495	2	114	0	325	0	0	0	0	0	0	0	0
NEG <10	28	54	-107	36	6	4	90	15	0	0	0	0	0	0	0
0- 2	145	124	159	0	0	1	246	12	1	0	1	0	1	0	1
2- 4	174	181	518	0	5	4	375	181	9	0	9	5	5	1	4
4- 6	177	235	880	0	16	12	445	447	25	0	25	13	12	2	10
6- 8	160	269	1,124	0	23	10	474	660	39	0	39	21	17	2	15
8- 10	148	259	1,323	0	5	26	459	869	54	0	54	27	27	4	23
10- 12	123	233	1,358	1	21	33	389	921	59	0	59	28	31	5	27
12- 14	165	347	2,138	12	20	63	564	1,515	101	0	101	45	56	8	48
14- 16	139	295	2,087	0	15	71	490	1,526	106	0	106	36	69	10	59
16- 18	120	284	2,038	0	7	71	449	1,547	108	0	108	38	71	10	60
18- 20	128	280	2,438	28	35	122	417	1,899	138	0	138	37	101	15	87
20- 22	109	271	2,289	9	44	114	424	1,731	128	0	128	38	90	13	77
22- 24	101	260	2,311	0	25	119	411	1,777	132	0	132	38	95	14	81
24- 26	72	156	1,801	2	35	132	300	1,356	104	0	104	22	82	12	70
26- 28	77	197	2,073	0	13	141	286	1,639	125	0	125	32	93	13	80
28- 30	69	164	2,006	2	36	160	259	1,567	123	0	123	23	100	14	86
30- 32	64	159	1,985	0	40	152	262	1,542	122	0	122	26	96	14	82
32- 34	86	237	2,842	4	65	226	390	2,180	172	0	172	33	139	20	119
34- 36	75	213	2,625	2	67	203	388	1,991	158	0	158	28	130	19	111
36- 38	64	175	2,371	5	53	167	333	1,834	147	0	147	25	122	18	104
38- 40	59	164	2,304	0	78	160	295	1,780	143	0	143	20	123	18	105
40- 45	100	313	4,230	9	105	280	504	3,361	273	0	273	40	233	34	200
45- 50	101	310	4,759	4	105	294	610	3,782	311	0	311	41	269	39	231
50- 55	85	262	4,456	2	112	252	522	3,600	299	0	299	35	263	38	225
55- 60	63	195	3,624	1	83	182	356	3,019	253	0	253	25	228	33	195
60- 70	75	213	4,854	16	204	222	518	3,973	335	0	335	28	308	44	263
70- 80	42	122	3,144	26	151	126	369	2,566	218	0	218	18	201	29	172
80- 90	32	89	2,719	4	181	93	255	2,221	190	0	190	18	172	25	148
90- 100	21	58	1,963	10	117	63	218	1,586	137	0	137	20	116	17	100
100- 125	24	64	2,702	2	183	72	318	2,174	188	0	188	19	170	24	145
125- 500	17	47	3,528	0	101	51	264	3,130	277	0	277	31	246	37	210
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	84	185	-3,603	38	121	4	415	15	0	0	0	0	0	0	0
S 0- 10	804	1,068	4,003	0	50	54	1,999	2,170	127	0	127	66	61	9	52
UB 10- 20	675	1,439	10,058	41	98	360	2,308	7,407	512	0	512	184	329	47	281
T 20- 30	428	1,048	10,480	13	153	667	1,680	8,071	613	0	613	153	461	66	395
O 30- 40	348	948	12,127	12	304	909	1,667	9,328	742	0	742	132	609	88	522
T 40- 60	349	1,080	17,070	16	406	1,009	1,991	13,761	1,135	0	1,135	142	994	143	851
T 60- 100	170	482	12,681	56	654	504	1,361	10,346	880	0	880	83	797	115	682
T 100+	41	111	6,230	2	285	123	582	5,304	465	0	465	50	415	60	355
TOTAL	2,899	6,361	69,046	179	2,071	3,629	12,004	56,402	4,475	0	4,475	810	3,665	526	3,139

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

1996 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	304	659	-25,133	882	1,562	10	3,163	71	6	0	6	1	5	1	4
NEG <10	576	929	-1,820	61	106	6	2,526	9	0	0	0	0	0	0	0
0- 2	6,310	4,695	7,008	221	224	104	9,818	1,167	68	0	68	13	54	6	49
2- 4	7,367	6,130	22,013	93	327	237	14,513	8,560	452	0	452	202	250	34	216
4- 6	6,898	7,314	34,544	93	464	429	15,699	19,316	1,086	0	1,086	529	557	79	478
6- 8	6,967	8,703	48,718	122	655	770	18,156	30,722	1,838	0	1,839	804	1,034	148	887
8- 10	6,410	9,135	57,638	186	963	1,527	18,471	38,141	2,443	0	2,443	969	1,475	211	1,263
10- 12	6,021	9,364	66,248	176	1,089	2,317	19,698	44,963	3,020	0	3,020	1,108	1,912	274	1,638
12- 14	5,963	9,747	77,432	228	1,576	3,153	20,665	53,691	3,721	0	3,721	1,219	2,502	359	2,143
14- 16	5,427	9,331	81,363	289	1,842	3,766	20,322	57,330	4,067	0	4,067	1,216	2,850	409	2,441
16- 18	5,075	9,022	86,152	229	1,656	4,430	19,967	61,795	4,496	0	4,496	1,206	3,289	473	2,817
18- 20	4,736	8,767	89,908	141	1,855	4,990	19,438	65,154	4,832	0	4,832	1,198	3,634	522	3,112
20- 22	4,381	8,430	91,951	155	1,631	5,640	19,144	67,468	5,096	0	5,096	1,153	3,943	566	3,377
22- 24	3,984	7,866	91,608	400	1,867	6,105	17,547	67,498	5,160	0	5,160	1,081	4,079	586	3,493
24- 26	3,704	7,547	92,546	112	1,949	6,613	16,965	68,066	5,263	0	5,263	1,051	4,213	605	3,607
26- 28	3,491	7,401	94,339	113	1,825	7,086	16,479	69,882	5,456	0	5,456	1,028	4,428	636	3,792
28- 30	3,216	7,010	93,266	245	2,316	7,142	16,337	68,517	5,383	0	5,383	971	4,412	634	3,778
30- 32	3,065	6,958	94,954	121	2,569	7,322	16,448	69,541	5,491	0	5,491	959	4,532	651	3,881
32- 34	2,925	6,852	96,482	138	2,455	7,336	16,314	71,257	5,669	0	5,669	939	4,730	680	4,050
34- 36	2,698	6,588	94,431	190	2,509	6,981	16,297	69,539	5,551	0	5,551	905	4,646	668	3,978
36- 38	2,730	6,759	100,947	173	2,814	7,312	16,772	74,897	6,021	0	6,021	922	5,098	733	4,366
38- 40	2,593	6,382	101,111	108	3,305	7,127	16,847	74,689	6,032	0	6,032	855	5,177	744	4,433
40- 45	5,811	15,065	246,656	374	7,005	16,414	39,974	185,176	15,079	0	15,079	2,002	13,077	1,879	11,198
45- 50	4,811	13,002	228,252	486	7,356	13,983	35,855	173,046	14,225	0	14,225	1,733	12,492	1,795	10,697
50- 55	4,254	11,770	223,004	705	7,765	12,419	35,876	169,147	14,000	0	14,000	1,583	12,417	1,784	10,633
55- 60	3,460	9,696	198,571	400	7,413	10,160	31,242	151,782	12,653	0	12,653	1,295	11,358	1,632	9,726
60- 70	5,255	14,949	339,351	850	13,413	15,469	52,218	261,620	21,996	0	21,996	2,030	19,965	2,869	17,096
70- 80	3,274	9,339	244,657	557	8,883	9,667	36,429	191,963	16,304	0	16,304	1,273	15,031	2,160	12,871
80- 90	2,156	6,207	182,517	908	6,933	6,396	27,239	144,203	12,335	1	12,336	851	11,485	1,650	9,834
90- 100	1,382	4,002	130,957	614	5,197	4,109	18,410	104,713	9,012	1	9,013	562	8,451	1,214	7,236
100- 125	1,823	5,207	201,824	754	8,783	5,416	28,410	161,500	13,999	0	13,999	796	13,203	1,897	11,306
125- 150	864	2,429	117,377	677	4,147	2,571	14,674	97,386	8,511	0	8,511	405	8,106	1,165	6,941
150- 200	886	2,548	152,016	613	6,001	2,639	18,284	126,966	11,166	0	11,166	416	10,750	1,545	9,205
200- 300	673	1,950	161,625	800	5,386	2,003	16,672	139,639	12,346	1	12,347	376	11,971	1,720	10,251
300- 500	341	967	129,537	701	4,998	1,018	10,170	114,586	10,213	0	10,213	271	9,942	1,429	8,513
500+	290	835	343,444	1,358	9,772	865	24,543	309,985	27,813	0	27,813	1,427	26,386	3,792	22,594
NEGATIVE	880	1,588	-26,953	943	1,668	16	5,689	80	6	0	6	1	5	1	5
S 0- 10	33,952	35,977	169,921	715	2,633	3,068	76,657	97,906	5,887	0	5,887	2,518	3,370	477	2,893
U 10- 20	27,222	46,231	401,103	1,064	8,017	18,656	100,090	282,934	20,135	0	20,135	5,948	14,187	2,037	12,150
B 20- 30	18,776	38,254	463,711	1,024	9,587	32,586	86,471	341,431	26,359	0	26,359	5,283	21,075	3,028	18,047
T 30- 40	14,011	33,539	487,925	730	13,652	36,079	82,678	359,923	28,765	0	28,765	4,581	24,183	3,475	20,708
O 40- 60	18,336	49,533	896,484	1,965	29,540	52,976	142,947	679,151	55,956	0	55,956	6,612	49,344	7,091	42,253
T 60- 100	12,067	34,497	897,482	2,929	34,426	35,641	134,296	702,498	59,647	1	59,648	4,717	54,932	7,894	47,038
T 100+	4,877	13,936	1,105,824	4,902	39,088	14,510	112,752	950,062	84,048	1	84,048	3,691	80,357	11,547	68,810
TOTAL	130,121	253,555	4,395,497	14,273	138,611	193,533	741,580	3,413,983	280,803	2	280,805	33,351	247,454	35,550	211,904

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

1996 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	115	212	-5,577	397	341	4	892	8	1	0	1	0	0	0	0
NEG <10	180	278	-655	51	43	1	768	22	2	0	2	0	1	0	1
0- 2	873	742	972	16	45	8	1,666	104	6	0	6	1	5	0	4
2- 4	1,129	1,013	3,390	91	57	31	2,530	1,285	70	0	70	28	43	6	37
4- 6	997	1,167	4,980	21	63	54	2,604	2,611	147	0	147	73	74	10	63
6- 8	1,008	1,416	7,068	18	103	82	2,886	4,264	252	0	252	121	131	19	113
8- 10	1,006	1,668	9,061	6	132	201	3,251	5,769	365	0	365	168	197	28	168
10- 12	1,031	1,835	11,325	24	162	298	3,697	7,421	485	0	485	212	273	39	234
12- 14	977	1,740	12,702	77	310	443	3,925	8,426	573	0	573	212	362	52	310
14- 16	905	1,684	13,564	52	338	528	3,883	9,156	636	0	636	222	414	59	354
16- 18	783	1,469	13,295	14	303	609	3,528	9,143	653	0	653	195	458	66	392
18- 20	724	1,435	13,758	24	345	713	3,321	9,656	710	0	710	194	516	74	442
20- 22	689	1,327	14,439	57	347	849	3,340	10,168	757	0	757	183	574	83	492
22- 24	600	1,253	13,787	28	338	864	3,058	9,739	735	0	735	173	562	81	481
24- 26	591	1,261	14,762	40	393	977	3,193	10,479	801	0	801	174	627	90	537
26- 28	469	1,050	12,664	62	385	894	2,868	8,831	679	0	679	148	530	76	454
28- 30	464	1,019	13,464	19	458	1,004	2,750	9,479	737	0	737	142	595	86	510
30- 32	458	1,003	14,208	32	506	1,097	2,717	10,123	795	0	795	145	649	93	556
32- 34	388	980	12,791	81	397	944	2,425	9,211	726	0	726	135	591	85	506
34- 36	349	760	12,216	65	480	949	2,135	8,855	706	0	706	105	601	86	515
36- 38	391	896	14,462	23	630	1,048	2,645	10,312	826	0	826	121	706	101	604
38- 40	331	750	12,903	57	598	925	2,345	9,248	744	0	744	101	643	92	551
40- 45	791	1,956	33,587	106	1,604	2,211	6,063	24,251	1,971	0	1,971	247	1,723	248	1,475
45- 50	666	1,730	31,536	56	1,333	1,926	5,374	23,432	1,923	0	1,923	228	1,695	244	1,452
50- 55	542	1,409	28,438	53	1,467	1,593	4,709	21,024	1,739	0	1,739	181	1,558	224	1,334
55- 60	465	1,249	26,644	56	1,518	1,364	4,451	19,697	1,640	0	1,640	161	1,479	213	1,267
60- 70	700	1,898	45,291	146	2,624	2,067	7,551	33,925	2,851	0	2,851	286	2,565	369	2,196
70- 80	446	1,202	33,370	91	2,020	1,317	5,208	25,307	2,148	0	2,148	179	1,969	283	1,686
80- 90	239	600	20,180	51	1,331	707	3,393	15,230	1,301	0	1,301	77	1,224	176	1,048
90- 100	160	407	15,152	48	997	478	2,679	11,285	969	1	970	71	899	129	770
100- 125	188	492	20,656	58	1,201	561	2,808	16,386	1,420	0	1,420	112	1,308	188	1,120
125- 150	102	294	13,788	55	917	299	1,697	11,060	967	0	967	97	870	125	745
150- 200	105	264	17,910	129	1,207	315	2,040	14,636	1,287	0	1,287	95	1,192	171	1,021
200- 300	69	192	16,524	85	809	207	2,009	13,735	1,216	1	1,217	86	1,131	163	969
300- 500	28	71	9,838	24	545	84	926	8,830	746	1	747	14	733	105	627
500+	16	32	11,101	98	254	45	584	10,328	926	0	926	6	919	132	787
NEGATIVE	295	490	-6,232	448	384	6	1,660	31	2	0	2	1	2	0	2
SUBTOTAL 0- 10	5,013	6,006	25,471	153	399	377	12,936	14,034	841	0	841	391	449	63	386
SUBTOTAL 10- 20	4,420	8,163	64,644	192	1,458	2,591	18,353	43,802	3,057	0	3,057	1,035	2,022	290	1,731
SUBTOTAL 20- 30	2,813	5,910	69,117	206	1,921	4,589	15,209	48,697	3,710	0	3,710	821	2,889	415	2,474
SUBTOTAL 30- 40	1,917	4,389	66,580	258	2,611	4,964	12,268	47,749	3,797	0	3,797	607	3,191	459	2,732
SUBTOTAL 40- 60	2,464	6,344	120,204	272	5,922	7,093	20,597	88,405	7,273	0	7,273	817	6,456	928	5,528
SUBTOTAL 60- 100	1,545	4,107	113,993	336	6,972	4,568	18,831	85,747	7,269	1	7,270	614	6,656	956	5,700
SUBTOTAL 100+	508	1,345	89,817	448	4,933	1,511	10,065	74,525	6,562	2	6,564	410	6,153	884	5,269
TOTAL	18,975	36,754	543,594	2,313	24,599	25,698	109,920	402,990	32,510	3	32,513	4,695	27,818	3,996	23,822

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

1996 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	116	238	-7,239	201	146	0	791	2	0	0	0	0	0	0	0
NEG <10	154	286	-454	39	47	5	680	3	0	0	0	0	0	0	0
0- 2	1,818	1,368	2,028	22	37	17	2,813	209	11	0	11	2	9	1	8
2- 4	2,123	1,796	6,327	26	78	43	4,378	2,266	117	0	117	51	66	9	57
4- 6	2,070	2,165	10,335	81	85	122	4,776	5,702	318	0	318	146	172	24	148
6- 8	2,053	2,671	14,284	45	152	215	5,607	8,761	518	0	518	235	283	40	243
8- 10	1,856	2,908	16,655	27	271	392	5,850	10,770	679	0	679	301	378	54	324
10- 12	1,973	3,271	21,725	43	295	668	6,616	14,622	967	0	967	384	583	84	499
12- 14	1,813	3,237	23,511	54	313	822	6,314	16,451	1,117	0	1,117	409	708	102	607
14- 16	1,732	3,173	25,935	31	380	1,117	6,630	18,413	1,291	0	1,291	413	878	126	752
16- 18	1,571	3,013	26,719	36	475	1,292	6,022	19,293	1,390	0	1,390	400	990	142	848
18- 20	1,475	2,899	28,019	87	397	1,507	5,956	20,614	1,516	0	1,516	402	1,114	160	954
20- 22	1,392	2,879	29,223	71	471	1,678	5,639	21,762	1,628	0	1,628	404	1,224	176	1,048
22- 24	1,298	2,722	29,864	90	521	1,915	5,429	22,351	1,702	0	1,702	370	1,332	191	1,140
24- 26	1,338	2,926	33,402	32	477	2,290	6,152	24,845	1,912	0	1,912	400	1,512	217	1,295
26- 28	1,220	2,744	32,910	63	655	2,447	5,325	24,831	1,933	0	1,933	383	1,550	223	1,327
28- 30	1,124	2,569	32,602	40	735	2,537	5,119	24,484	1,923	0	1,923	343	1,579	227	1,352
30- 32	1,072	2,582	33,228	61	682	2,562	5,184	25,105	1,988	0	1,988	346	1,642	236	1,406
32- 34	1,009	2,579	33,292	43	841	2,523	5,208	25,098	1,985	0	1,985	348	1,637	239	1,402
34- 36	1,003	2,551	35,120	26	778	2,613	5,568	26,436	2,112	0	2,112	337	1,774	255	1,519
36- 38	930	2,473	34,391	33	604	2,530	5,990	26,482	2,130	0	2,130	329	1,802	259	1,543
38- 40	983	2,564	38,307	95	1,014	2,732	5,589	29,291	2,368	0	2,368	340	2,028	291	1,737
40- 45	2,118	5,818	89,843	78	2,475	6,010	13,067	68,855	5,602	0	5,603	752	4,851	697	4,154
45- 50	1,863	5,286	88,388	104	2,170	5,395	12,974	68,430	5,625	0	5,625	692	4,934	709	4,225
50- 55	1,656	4,797	86,802	59	2,177	4,889	12,198	68,072	5,641	0	5,641	621	5,020	721	4,299
55- 60	1,409	4,139	80,935	151	2,377	4,154	11,342	63,610	5,305	0	5,305	542	4,764	685	4,079
60- 70	1,932	5,783	124,666	192	3,729	5,700	16,523	99,529	8,376	0	8,376	762	7,615	1,094	6,520
70- 80	1,275	3,772	95,061	129	2,534	3,777	12,227	77,077	6,553	0	6,553	510	6,044	868	5,175
80- 90	712	2,114	60,296	52	1,668	2,115	7,719	49,161	4,210	0	4,210	292	3,918	563	3,355
90- 100	424	1,174	40,019	49	1,434	1,252	4,899	32,758	2,820	0	2,820	182	2,638	379	2,259
100- 125	538	1,578	59,398	129	2,022	1,606	6,909	49,267	4,272	0	4,272	287	3,985	573	3,412
125- 150	233	686	31,760	103	1,174	694	3,685	26,629	2,327	0	2,327	169	2,158	310	1,848
150- 200	215	621	37,111	125	1,183	644	3,550	32,045	2,820	0	2,820	152	2,669	383	2,285
200- 300	151	390	35,819	45	1,132	451	2,716	31,730	2,812	0	2,812	121	2,690	387	2,304
300- 500	89	242	32,748	52	508	267	2,018	30,098	2,682	0	2,682	119	2,563	368	2,195
500+	40	112	36,901	245	480	120	1,976	34,592	3,102	0	3,102	208	2,894	416	2,478
NEGATIVE	270	524	-7,693	240	193	5	1,471	5	0	0	0	0	0	0	0
SUB 0- 10	9,920	10,908	49,630	200	623	789	23,425	27,707	1,644	0	1,644	736	908	129	780
SUB 10- 20	8,564	15,593	125,910	251	1,860	5,405	31,537	89,393	6,282	0	6,282	2,008	4,274	614	3,660
SUB 20- 30	6,372	13,840	158,001	296	2,861	10,867	27,664	118,274	9,097	0	9,097	1,900	7,197	1,034	6,163
SUB 30- 40	4,997	12,749	174,338	259	3,919	12,960	26,539	132,322	10,583	0	10,583	1,700	8,883	1,277	7,607
SUB 40- 60	7,046	20,040	345,968	392	9,200	20,448	49,581	268,966	22,174	0	22,174	2,606	19,568	2,812	16,756
TOT 60- 100	4,343	12,843	320,041	422	9,365	12,844	41,368	258,525	21,959	0	21,959	1,745	20,214	2,905	17,309
TOT 100+	1,266	3,629	233,737	699	6,499	3,782	20,853	204,361	18,015	0	18,015	1,057	16,959	2,437	14,522
<b>TOTAL</b>	<b>42,778</b>	<b>90,126</b>	<b>1,399,932</b>	<b>2,760</b>	<b>34,520</b>	<b>67,100</b>	<b>222,438</b>	<b>1,099,554</b>	<b>89,755</b>	<b>0</b>	<b>89,755</b>	<b>11,752</b>	<b>78,004</b>	<b>11,207</b>	<b>66,797</b>

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

1996 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	173	443	-10,714	52	168	0	852	0	0	0	0	0	0	0	0
NEG <10	90	185	-346	0	14	1	305	0	0	0	0	0	0	0	0
0- 2	533	458	572	4	19	5	841	65	4	0	4	1	3	0	2
2- 4	623	681	1,883	12	21	10	1,367	668	34	0	34	16	18	2	16
4- 6	605	753	3,035	202	21	45	1,415	1,847	109	0	109	48	61	9	52
6- 8	646	1,054	4,493	2	36	47	1,696	2,777	161	0	161	89	71	10	61
8- 10	562	1,030	5,051	13	51	103	1,610	3,343	206	0	206	107	100	14	86
10- 12	524	1,096	5,761	12	66	147	1,700	3,988	260	0	260	125	135	19	116
12- 14	507	1,064	6,564	76	101	199	1,683	4,751	319	0	319	138	181	26	155
14- 16	517	1,253	7,750	8	95	243	1,737	5,762	393	0	393	171	222	32	190
16- 18	449	1,044	7,633	22	116	312	1,695	5,618	400	0	400	149	251	36	215
18- 20	434	1,019	8,223	9	135	382	1,674	6,170	450	0	450	157	293	42	251
20- 22	381	975	7,983	17	107	396	1,355	6,189	462	0	462	157	305	44	261
22- 24	360	930	8,258	26	151	443	1,426	6,335	478	0	478	146	332	48	284
24- 26	282	755	7,043	2	87	439	1,149	5,442	417	0	417	120	297	43	254
26- 28	263	706	7,089	3	169	495	1,113	5,362	414	0	414	115	298	43	255
28- 30	232	624	6,731	17	162	496	990	5,137	401	0	401	100	300	43	257
30- 32	230	620	7,117	1	173	515	1,031	5,451	430	0	430	110	320	46	274
32- 34	216	616	7,130	30	219	526	1,102	5,378	425	0	425	99	326	47	279
34- 36	205	579	7,168	8	201	532	1,068	5,436	434	0	434	101	333	48	285
36- 38	194	589	7,196	4	156	518	973	5,575	446	0	446	104	342	49	293
38- 40	179	534	6,974	12	213	492	922	5,396	435	0	435	102	333	48	285
40- 45	372	1,133	15,804	10	377	1,061	2,171	12,323	1,000	0	1,000	196	804	116	688
45- 50	330	1,009	15,660	52	554	953	2,014	12,277	1,007	0	1,007	194	813	117	696
50- 55	284	855	14,872	63	551	836	1,866	11,777	975	0	975	178	797	115	683
55- 60	224	683	12,858	34	758	659	1,597	10,013	834	0	834	130	705	101	603
60- 70	275	837	17,764	32	804	822	2,067	14,203	1,196	0	1,196	188	1,008	145	863
70- 80	172	532	12,906	106	562	513	1,598	10,440	888	0	888	118	770	111	660
80- 90	121	364	10,242	9	382	361	1,190	8,380	718	0	718	138	580	83	497
90- 100	59	181	5,586	12	265	173	603	4,600	396	0	396	48	348	50	298
100- 125	85	269	9,324	38	437	253	912	7,828	679	0	679	108	571	82	489
125- 150	44	121	5,993	56	398	132	624	4,956	433	0	433	74	359	52	307
150- 200	44	138	7,457	49	269	132	644	6,497	572	0	572	96	476	68	408
200- 300	27	74	6,376	238	634	81	321	5,630	499	0	499	59	439	63	376
300- 500	12	46	4,410	38	106	36	280	4,044	360	0	360	45	315	45	270
500+	11	44	8,137	36	99	33	1,153	6,898	618	0	618	114	504	72	431
NEGATIVE	263	628	-11,060	52	182	1	1,157	0	0	0	0	0	0	0	0
SUBTOTAL 0- 10	2,969	3,976	15,034	233	148	211	6,928	8,700	514	0	514	261	253	36	217
SUBTOTAL 10- 20	2,431	5,476	35,931	128	512	1,282	8,490	26,289	1,822	0	1,822	740	1,083	155	927
SUBTOTAL 20- 30	1,518	3,990	37,104	65	676	2,268	6,032	28,465	2,170	0	2,170	638	1,532	220	1,312
SUBTOTAL 30- 40	1,024	2,938	35,585	56	961	2,582	5,096	27,236	2,170	0	2,170	516	1,654	238	1,416
SUBTOTAL 40- 60	1,210	3,680	59,194	159	2,240	3,510	7,648	46,389	3,816	0	3,816	698	3,118	448	2,670
SUBTOTAL 60- 100	627	1,914	46,498	160	2,013	1,869	5,458	37,622	3,198	0	3,198	492	2,707	389	2,318
SUBTOTAL 100+	223	692	41,697	455	1,943	667	3,934	35,854	3,161	0	3,161	497	2,664	383	2,281
TOTAL	10,265	23,294	259,982	1,306	8,676	12,391	44,744	210,556	16,852	0	16,852	3,841	13,011	1,869	11,142

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

1996 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 INSTAL. SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	263	600	-23,087	688	1,258	15	2,609	115	9	0	9	1	8	1	7
NEG <10	341	588	-1,102	16	113	4	1,457	0	0	0	0	0	0	0	0
0- 2	5,011	3,595	5,580	98	129	60	7,902	671	38	0	38	7	30	3	28
2- 4	5,548	4,858	16,566	62	198	118	11,442	6,004	311	0	311	137	173	23	150
4- 6	5,526	6,510	27,599	34	279	303	21,162	15,025	835	0	835	415	420	59	361
6- 8	5,465	8,114	38,256	26	509	528	15,335	23,478	1,375	0	1,375	683	692	99	593
8- 10	5,378	9,183	48,371	176	673	1,077	16,483	31,617	1,981	0	1,981	943	1,038	149	889
10- 12	5,319	10,158	58,513	98	965	1,633	17,725	39,692	2,602	0	2,602	1,160	1,442	207	1,235
12- 14	5,090	10,158	66,067	133	1,132	2,194	18,056	46,077	3,112	0	3,112	1,251	1,860	267	1,593
14- 16	4,759	9,849	71,332	103	1,011	2,790	17,469	51,301	3,579	0	3,579	1,291	2,288	329	1,959
16- 18	4,650	9,796	78,965	101	1,248	3,535	17,842	57,621	4,144	0	4,144	1,287	2,857	410	2,447
18- 20	4,153	8,811	78,881	124	1,256	3,974	16,335	58,410	4,309	0	4,309	1,178	3,132	450	2,682
20- 22	3,972	8,537	83,411	70	1,404	4,765	16,519	61,837	4,643	0	4,643	1,150	3,493	502	2,991
22- 24	3,735	7,883	85,885	91	1,505	5,499	15,793	64,203	4,912	0	4,912	1,083	3,829	550	3,279
24- 26	3,363	7,342	84,074	165	1,351	5,855	14,915	62,922	4,862	0	4,862	1,017	3,845	552	3,292
26- 28	3,230	7,395	87,181	133	1,794	6,305	15,420	64,634	5,035	0	5,035	1,019	4,016	577	3,439
28- 30	2,874	6,422	83,353	144	1,958	6,318	14,269	61,658	4,846	0	4,846	889	3,957	569	3,389
30- 32	2,769	6,603	85,771	178	2,168	6,470	14,857	63,254	4,996	0	4,996	902	4,094	588	3,505
32- 34	2,465	5,930	81,294	110	2,499	6,196	13,523	59,932	4,767	0	4,767	803	3,963	570	3,394
34- 36	2,419	6,056	84,621	115	2,546	6,245	13,507	62,934	5,048	0	5,048	816	4,232	608	3,624
36- 38	2,273	5,843	84,080	152	2,843	6,059	14,068	62,189	5,001	0	5,001	778	4,224	607	3,617
38- 40	2,157	5,724	84,128	111	2,575	5,900	14,022	62,375	5,030	0	5,030	756	4,274	614	3,660
40- 45	5,003	13,319	212,570	387	7,022	14,109	34,392	159,123	12,957	0	12,957	1,738	11,219	1,612	9,607
45- 50	4,225	11,906	200,451	375	6,343	12,158	31,984	151,768	12,474	0	12,474	1,554	10,920	1,569	9,351
50- 55	3,887	11,308	203,851	228	7,188	11,331	32,426	154,621	12,792	0	12,792	1,485	11,308	1,625	9,683
55- 60	3,319	9,698	190,571	190	7,290	9,735	29,877	145,236	12,100	0	12,100	1,271	10,829	1,556	9,273
60- 70	4,812	14,125	311,359	598	11,633	14,213	47,014	241,208	20,282	0	20,282	1,873	18,408	2,645	15,763
70- 80	3,022	8,954	225,409	249	7,909	8,940	33,755	176,668	14,996	0	14,996	1,177	13,819	1,986	11,833
80- 90	1,975	5,897	166,980	330	5,955	5,862	23,381	133,092	11,385	0	11,385	780	10,605	1,524	9,081
90- 100	1,172	3,417	110,924	187	4,077	3,482	14,843	89,444	7,701	0	7,701	463	7,238	1,040	6,198
100- 125	1,498	4,326	165,401	601	6,775	4,461	21,473	134,572	11,667	1	11,668	639	11,029	1,585	9,444
125- 150	646	1,943	87,795	261	3,190	1,923	11,020	72,355	6,322	0	6,322	295	6,027	866	5,161
150- 200	608	1,777	104,004	276	4,461	1,816	11,749	86,881	7,639	0	7,639	267	7,372	1,059	6,313
200- 300	466	1,391	111,611	310	3,889	1,393	10,606	96,570	8,553	0	8,553	254	8,298	1,192	7,106
300- 500	245	724	92,316	232	4,053	729	7,489	80,669	7,188	0	7,188	140	7,048	1,013	6,035
500+	151	420	187,491	838	10,883	453	11,291	165,937	14,890	0	14,890	562	14,328	2,059	12,269
NEGATIVE	604	1,188	-24,188	705	1,372	19	4,067	115	9	0	9	1	8	1	7
S 0- 10	26,928	32,260	136,373	397	1,788	2,085	72,325	76,795	4,540	0	4,540	2,186	2,354	333	2,021
U 10- 20	23,971	48,772	353,758	558	5,612	14,127	87,427	253,101	17,746	0	17,746	6,167	11,579	1,662	9,916
B 20- 30	17,174	37,579	423,904	603	8,012	28,742	76,917	315,254	24,299	0	24,299	5,160	19,139	2,750	16,389
T 30- 40	12,083	30,156	419,894	666	12,431	30,870	69,977	310,744	24,842	0	24,842	4,055	20,787	2,987	17,800
O 40- 60	16,434	46,231	807,442	1,179	27,844	47,334	128,678	610,749	50,323	0	50,323	6,047	44,276	6,362	37,913
T 60- 100	10,981	32,393	814,673	1,364	29,574	32,497	118,993	640,412	54,364	0	54,364	4,294	50,070	7,195	42,875
T 100+	3,614	10,581	748,618	2,517	33,250	10,776	73,629	636,984	56,258	1	56,259	2,157	54,101	7,774	46,327
TOTAL	111,789	239,160	3,680,473	7,989	119,882	166,451	632,012	2,844,154	232,380	1	232,381	30,067	202,314	29,065	173,249

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

1996 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	25	64	-2,047	1	2	0	112	0	0	0	0	0	0	0	0
NEG -99	25	52	-99	0	2	0	128	0	0	0	0	0	0	0	0
0- 2	163	136	187	1	2	1	282	9	1	0	1	0	0	0	0
2- 4	186	163	561	9	6	3	381	207	11	0	11	5	6	1	5
4- 6	193	209	967	0	20	12	445	517	29	0	29	13	16	2	13
6- 8	167	264	1,165	1	28	18	405	723	42	0	42	22	20	3	17
8- 10	179	340	1,610	7	49	34	545	1,024	64	0	64	33	31	4	26
10- 12	157	294	1,703	0	24	46	541	1,142	74	0	74	35	39	6	33
12- 14	153	355	1,989	15	23	54	533	1,415	94	0	94	45	49	7	42
14- 16	129	306	1,918	3	51	53	452	1,398	94	0	94	40	54	8	47
16- 18	147	364	2,495	7	25	86	557	1,867	131	0	131	50	81	12	69
18- 20	151	399	2,865	3	22	114	548	2,210	161	0	161	54	107	15	91
20- 22	147	410	3,079	0	11	130	560	2,424	180	0	180	58	122	18	105
22- 24	126	307	2,896	2	34	173	469	2,254	172	0	172	42	130	19	111
24- 26	115	308	2,874	1	33	177	420	2,259	174	0	174	41	133	19	114
26- 28	97	268	2,616	3	37	181	420	2,009	155	0	155	36	119	17	102
28- 30	91	249	2,635	1	50	191	420	1,998	156	0	156	33	123	18	105
30- 32	100	295	3,096	0	34	225	423	2,430	191	0	191	40	151	22	129
32- 34	85	241	2,811	1	53	200	411	2,169	172	0	172	33	139	20	119
34- 36	63	183	2,204	1	49	170	283	1,716	136	0	136	25	111	16	95
36- 38	81	235	2,992	0	80	214	438	2,285	183	0	183	32	150	22	129
38- 40	75	239	2,931	0	74	202	396	2,299	185	0	185	31	154	22	132
40- 45	187	589	7,925	1	225	529	881	6,331	516	0	516	77	439	63	376
45- 50	129	392	6,112	0	114	368	712	4,954	408	0	408	52	356	51	305
50- 55	104	309	5,435	2	170	307	649	4,361	362	0	362	40	322	46	276
55- 60	99	305	5,698	7	160	294	601	4,684	391	0	391	42	349	50	299
60- 70	143	428	9,241	4	401	418	1,238	7,407	624	0	624	55	569	82	487
70- 80	67	216	5,006	21	148	201	597	4,108	350	0	350	32	317	46	272
80- 90	41	112	3,485	10	166	123	348	2,887	248	0	248	20	227	33	195
90- 100	35	113	3,309	0	125	102	281	2,813	242	0	242	15	228	33	195
100- 125	34	104	3,748	0	149	102	340	3,188	277	0	277	26	250	36	214
125- 150	16	48	2,171	7	115	48	230	1,819	159	0	159	7	152	22	130
150- 500	13	32	3,406	8	112	39	180	3,109	276	0	276	5	272	39	233
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	50	116	-2,146	1	3	0	240	0	0	0	0	0	0	0	0
S 0- 10	888	1,112	4,491	18	104	68	2,059	2,480	145	0	145	72	73	10	63
U 10- 20	737	1,718	10,971	29	145	354	2,631	8,032	554	0	554	224	330	47	282
B 20- 30	576	1,542	14,100	7	166	850	2,289	10,945	837	0	837	211	626	90	536
T 30- 40	404	1,193	14,034	3	290	1,010	1,952	10,899	867	0	867	161	706	101	604
O 40- 60	519	1,595	25,170	10	668	1,497	2,844	20,330	1,678	0	1,678	211	1,467	211	1,256
T 60- 100	286	869	21,040	35	840	844	2,465	17,215	1,464	0	1,464	123	1,342	193	1,149
100+	63	184	9,325	16	376	189	749	8,117	712	0	712	38	674	97	577
TOTAL	3,523	8,329	96,984	119	2,593	4,811	15,228	78,019	6,257	0	6,257	1,040	5,217	750	4,468

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

1996 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	505	922	-52,018	1,466	4,447	23	5,572	14	1	0	1	0	1	0	1
NEG <10	982	1,430	-3,039	278	189	16	3,952	182	16	0	16	3	13	2	11
0- 2	11,701	8,373	13,030	215	401	188	17,529	2,090	120	0	120	25	95	10	86
2- 4	13,684	11,542	41,084	221	598	474	27,151	16,161	860	0	860	386	474	65	409
4- 6	13,448	13,657	67,312	208	886	907	29,601	38,439	1,182	0	1,182	1,044	1,138	161	977
6- 8	13,332	16,244	93,288	240	1,328	1,535	33,712	59,152	3,568	0	3,568	1,537	2,031	290	1,740
8- 10	13,177	18,143	118,578	225	1,919	3,352	38,250	78,403	5,060	0	5,060	1,955	3,105	445	2,660
10- 12	13,070	19,445	143,767	240	2,524	5,368	41,883	97,889	6,636	0	6,636	2,287	4,349	624	3,725
12- 14	13,341	20,956	173,410	400	3,260	7,568	45,181	122,021	8,543	0	8,543	2,623	5,920	850	5,070
14- 16	12,744	20,463	191,233	327	3,093	9,874	43,044	138,513	10,002	0	10,002	2,698	7,304	1,049	6,255
16- 18	12,768	20,716	216,931	304	3,584	12,573	44,547	159,380	11,819	0	11,819	2,765	9,054	1,301	7,753
18- 20	11,731	19,201	222,757	310	3,838	14,179	43,056	164,896	12,493	0	12,493	2,584	9,909	1,424	8,485
20- 22	11,015	18,459	231,178	289	3,717	15,814	42,134	172,368	13,255	0	13,255	2,505	10,750	1,545	9,205
22- 24	10,218	17,271	234,920	378	4,374	17,437	40,728	174,923	13,624	0	13,624	2,349	11,275	1,620	9,655
24- 26	9,578	16,674	239,329	294	4,453	18,938	39,406	178,711	14,057	1	14,057	2,289	11,768	1,691	10,077
26- 28	8,958	15,828	241,758	672	5,146	19,747	39,513	179,845	14,276	0	14,276	2,171	12,105	1,740	10,365
28- 30	8,354	15,108	242,151	231	5,522	19,691	40,222	179,089	14,314	0	14,314	2,068	12,246	1,760	10,486
30- 32	7,879	14,570	244,004	266	6,145	19,544	39,964	180,605	14,522	0	14,522	1,981	12,541	1,802	10,739
32- 34	7,106	13,826	234,408	232	6,326	18,222	38,688	173,180	13,991	0	13,991	1,879	12,112	1,740	10,371
34- 36	6,546	13,361	228,997	328	6,185	17,269	37,342	169,918	13,771	0	13,771	1,816	11,956	1,718	10,238
36- 38	6,367	13,349	235,501	264	7,005	17,249	38,832	174,502	14,195	0	14,195	1,790	12,405	1,783	10,622
38- 40	5,980	12,721	233,184	656	6,697	16,440	38,252	174,141	14,234	0	14,234	1,715	12,519	1,799	10,720
40- 45	13,746	30,639	583,626	937	18,631	38,571	96,117	434,961	35,752	0	35,752	4,091	31,661	4,550	27,111
45- 50	11,531	27,306	546,936	1,432	18,462	33,079	89,629	410,816	34,001	0	34,001	3,664	30,337	4,359	25,978
50- 55	10,044	24,930	526,706	960	17,783	29,141	85,031	398,801	33,213	0	33,213	3,363	29,850	4,289	25,560
55- 60	8,414	22,114	483,112	637	17,753	24,614	78,916	365,900	30,603	0	30,603	2,978	27,625	3,970	23,655
60- 70	12,936	35,053	836,585	1,189	31,174	38,064	132,079	641,666	54,093	0	54,093	4,712	49,381	7,096	42,285
70- 80	8,708	23,966	649,993	1,046	21,791	25,687	100,582	506,663	43,099	0	43,099	3,196	39,903	5,734	34,169
80- 90	5,780	15,914	489,567	1,190	16,892	17,047	74,389	385,421	33,012	0	33,012	2,111	30,901	4,441	26,461
90- 100	3,910	10,587	370,378	722	12,648	11,556	54,293	294,854	25,409	0	25,409	1,429	23,980	3,446	20,534
100- 125	5,408	14,786	599,718	1,247	21,251	16,002	85,473	481,610	41,790	0	41,790	2,098	39,692	5,704	33,988
125- 150	2,530	7,009	344,615	1,102	11,978	7,515	47,490	280,821	24,551	0	24,551	1,045	23,506	3,378	20,128
150- 200	2,598	7,271	445,535	1,840	14,719	7,727	55,643	371,529	32,695	0	32,695	1,199	31,496	4,526	26,970
200- 300	1,960	5,495	470,695	1,899	14,111	5,836	50,928	403,698	35,771	0	35,771	1,036	34,735	4,991	29,744
300- 500	1,003	2,741	376,113	2,006	11,455	2,979	38,344	328,553	29,281	0	29,281	808	28,474	4,092	24,382
500+	797	2,125	1,157,362	10,391	32,455	2,364	116,434	1,018,292	91,422	0	91,422	2,872	88,550	12,725	75,825
NEGATIVE	1,487	2,352	-55,057	1,744	4,636	39	9,524	196	17	0	17	3	14	2	12
S 0- 10	65,342	67,959	333,292	1,109	5,131	4,456	146,241	194,245	11,789	0	11,789	4,947	6,842	970	5,872
U 10- 20	63,654	100,781	948,098	1,581	16,299	9,562	217,711	682,700	49,494	0	49,494	12,958	36,535	5,248	31,288
B 20- 30	48,123	83,340	1,189,335	1,864	23,212	91,628	202,002	884,936	69,526	1	69,526	11,383	58,143	8,355	49,788
T 30- 40	33,878	67,827	1,176,094	1,746	32,358	88,724	193,077	872,346	70,712	0	70,712	9,180	61,532	8,842	52,690
O 40- 60	43,735	104,989	2,140,380	3,966	72,629	125,405	349,693	1,610,479	133,568	0	133,568	14,096	119,473	17,168	102,304
T 60- 100	31,334	85,520	2,346,523	4,147	82,505	92,354	361,343	1,828,605	155,613	0	155,613	11,448	144,165	20,717	123,449
T 100+	14,296	39,427	3,394,039	18,485	105,968	42,423	394,313	2,884,504	255,511	0	255,511	9,058	246,453	35,415	211,038
TOTAL	301,849	552,195	11,472,704	34,642	342,737	496,590	1,873,904	8,958,009	746,229	2	746,230	73,073	673,158	96,716	576,441



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

1996 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 CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND	TAX DUE
NEG >10	76	155	-4,244	1	93	3	506	0	0	0	0	0	0	0	0
NEG <10	85	173	-258	65	14	0	403	43	4	0	4	0	3	0	3
0- 2	1,107	682	1,249	11	26	16	1,612	151	8	0	8	1	7	1	6
2- 4	1,277	999	3,839	15	58	35	2,578	1,448	75	0	75	29	45	6	39
4- 6	1,182	1,230	5,896	4	67	72	2,877	3,222	179	0	179	80	98	14	84
6- 8	1,136	1,559	7,928	9	114	121	3,189	4,826	285	0	285	134	151	22	129
8- 10	1,015	1,671	9,156	12	158	230	3,208	5,856	367	0	367	165	202	29	173
10- 12	1,032	1,898	11,378	29	282	324	3,563	7,505	491	0	491	216	276	39	236
12- 14	983	1,864	12,774	39	200	445	3,732	8,680	588	1	588	225	363	52	311
14- 16	876	1,701	13,146	6	247	528	3,703	8,978	624	0	624	216	408	59	349
16- 18	847	1,736	14,394	39	240	663	3,583	10,221	736	0	736	225	511	73	438
18- 20	787	1,649	14,943	24	312	728	3,570	10,608	779	0	779	217	563	81	482
20- 22	743	1,612	15,579	20	279	854	3,219	11,422	855	0	855	218	637	92	546
22- 24	660	1,371	15,156	12	262	951	3,092	11,104	844	0	844	188	656	94	562
24- 26	630	1,405	15,726	19	397	1,034	3,027	11,453	880	0	880	187	693	100	593
26- 28	631	1,395	17,039	53	391	1,261	3,198	12,458	966	0	966	194	772	111	661
28- 30	594	1,349	17,215	32	556	1,274	3,304	12,318	960	0	960	189	771	111	661
30- 32	527	1,239	16,317	46	550	1,231	2,938	11,830	931	0	931	165	766	110	656
32- 34	538	1,363	17,740	47	504	1,303	3,338	12,839	1,014	0	1,014	190	823	118	705
34- 36	512	1,297	17,925	38	661	1,315	3,269	12,893	1,025	0	1,025	175	850	122	728
36- 38	454	1,196	16,787	19	524	1,200	2,817	12,392	992	0	992	164	828	119	709
38- 40	455	1,212	17,715	32	585	1,237	2,997	13,074	1,052	0	1,052	162	890	128	762
40- 45	1,059	2,866	44,920	64	1,625	2,991	7,958	32,836	2,665	0	2,665	375	2,289	329	1,960
45- 50	973	2,763	46,142	55	1,902	2,813	7,936	33,945	2,781	0	2,781	364	2,417	347	2,070
50- 55	863	2,504	45,273	78	1,842	2,516	7,556	33,814	2,792	0	2,792	328	2,463	354	2,109
55- 60	743	2,118	42,641	65	1,869	2,187	6,879	32,203	2,682	0	2,682	274	2,407	346	2,061
60- 70	1,121	3,298	72,645	187	3,161	3,307	11,796	55,195	4,635	0	4,635	442	4,194	603	3,591
70- 80	729	2,239	54,481	101	1,981	2,149	8,048	42,778	3,632	0	3,632	290	3,342	480	2,862
80- 90	492	1,509	41,563	81	1,455	1,452	6,126	32,896	2,812	0	2,812	206	2,606	375	2,232
90-100	300	911	28,382	49	1,031	893	3,819	22,862	1,966	0	1,966	125	1,841	265	1,577
100-125	365	1,085	40,294	67	1,506	1,092	5,220	32,843	2,846	0	2,846	148	2,698	388	2,310
125-150	146	427	19,714	81	753	431	2,608	16,200	1,415	0	1,415	66	1,349	194	1,155
150-200	118	332	20,271	75	855	354	1,960	17,269	1,520	0	1,520	64	1,455	209	1,246
200-300	81	252	19,051	153	774	240	2,047	16,263	1,440	0	1,440	45	1,395	200	1,194
300-500	47	163	17,189	5	295	141	1,478	15,296	1,362	0	1,362	50	1,313	189	1,124
500+	14	31	15,768	159	520	42	985	14,424	1,294	0	1,294	222	1,072	154	918
NEGATIVE	161	328	-4,502	65	107	3	909	43	4	0	4	0	3	0	3
S 0- 10	5,717	6,141	28,069	51	423	474	13,464	15,503	913	0	913	409	504	71	432
U 10- 20	4,525	8,848	66,635	136	1,280	2,688	18,151	45,992	3,218	1	3,219	1,098	2,121	304	1,816
B 20- 30	3,258	7,132	80,715	136	1,885	5,374	15,840	58,755	4,504	0	4,504	976	3,529	507	3,022
T 30- 40	2,486	6,307	86,484	180	2,825	6,287	15,359	63,028	5,013	0	5,013	856	4,157	597	3,560
O 40- 60	3,638	10,251	178,976	261	7,238	10,507	30,328	132,797	10,919	0	10,919	1,342	9,577	1,376	8,201
T 60- 100	2,642	7,957	197,071	418	7,627	7,801	29,789	153,731	13,046	0	13,046	1,063	11,983	1,722	10,261
100+	771	2,290	132,287	541	4,704	2,300	14,297	112,295	9,877	0	9,877	596	9,282	1,334	7,948
TOTAL	23,198	49,254	765,734	1,789	26,088	35,435	138,136	582,144	47,494	1	47,495	6,339	41,156	5,912	35,243

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

1996 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 CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND	TAX DUE
NEGATI VE	20	33	-482	0	25	0	64	0	0	0	0	0	0	0	0
0- 2	50	31	54	0	0	1	70	5	0	0	0	0	0	0	0
2- 4	56	49	166	0	7	1	116	56	3	0	3	1	2	0	1
4- 6	41	43	203	0	0	2	102	114	6	0	6	3	3	0	3
6- 8	42	41	286	0	6	8	142	165	10	0	10	3	6	1	5
8- 10	37	56	329	0	0	9	116	208	13	0	13	6	7	1	6
10- 12	34	66	375	0	13	8	116	247	16	0	16	7	9	1	7
12- 14	41	80	532	0	19	16	140	368	24	0	24	11	14	2	12
14- 16	34	68	504	0	3	20	111	373	26	0	26	9	17	2	15
16- 18	36	79	609	0	18	22	177	405	28	0	28	10	19	3	16
18- 20	22	48	416	4	10	22	99	295	22	0	22	6	15	2	13
20- 22	22	48	462	0	9	28	80	351	26	0	26	6	20	3	17
22- 24	29	66	664	1	17	36	103	515	39	0	39	9	31	4	26
24- 26	22	55	550	1	31	31	96	401	30	0	30	7	23	3	20
26- 28	16	44	432	3	29	29	59	340	26	0	26	7	19	4	17
28- 30	20	37	576	3	15	50	68	447	36	0	36	6	30	4	26
30- 32	22	52	681	0	15	55	90	526	41	0	41	7	34	5	30
32- 34	15	41	492	0	26	38	68	365	29	0	29	6	23	3	20
34- 36	14	44	489	0	30	34	108	340	27	0	27	5	21	3	18
36- 38	14	35	517	0	33	40	71	382	31	0	31	4	26	4	23
38- 40	11	25	429	0	57	33	59	290	23	0	23	3	20	3	17
40- 45	44	132	1,857	4	80	129	229	1,445	118	0	118	17	101	15	87
45- 50	38	120	1,804	3	94	113	216	1,405	116	0	116	15	100	14	86
50- 55	29	89	1,526	10	79	83	141	1,241	103	0	103	11	92	13	79
55- 60	32	80	1,841	3	113	92	214	1,454	122	0	122	10	111	16	95
60- 70	42	118	2,704	12	192	123	316	2,132	179	0	179	15	164	24	141
70- 80	23	64	1,718	4	125	65	213	1,337	114	0	114	9	105	15	90
80- 100	28	78	2,449	35	332	84	303	1,828	156	0	156	10	146	21	125
100- 125	14	33	1,568	4	191	42	102	1,259	109	0	109	4	105	15	90
125- 150	10	22	1,357	6	110	30	84	1,159	102	0	102	3	99	14	85
150- 500	11	30	2,398	3	148	32	139	2,107	186	0	186	4	183	26	156
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEGATI VE	20	33	-482	0	26	0	64	0	0	0	0	0	0	0	0
SUBTOTAL	226	220	1,039	0	14	21	546	548	32	0	32	13	19	3	16
0- 10	167	341	2,435	5	65	87	644	1,687	116	0	116	43	73	11	63
10- 20	109	250	2,685	5	75	175	405	2,055	157	0	157	34	123	18	105
20- 30	76	197	2,607	0	161	199	395	1,903	151	0	151	26	125	18	107
30- 40	143	421	7,028	21	366	417	800	5,545	459	0	459	54	405	58	347
40- 60	93	260	6,872	50	649	271	832	5,297	450	0	450	34	415	60	356
60- 100	35	85	5,322	13	449	104	324	4,525	397	0	397	11	386	55	331
100+															
TOTAL	869	1,807	27,505	93	1,804	1,274	4,011	21,561	1,762	0	1,762	215	1,547	222	1,324

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

1996 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	52	131	-59,880	163	18	3	295	4	0	0	0	0	0	0	0
NEG <10	78	153	-297	17	20	3	340	3	0	0	0	0	0	0	0
0- 2	441	351	497	11	19	4	777	47	3	0	3	1	2	0	2
2- 4	608	558	1,813	5	26	10	1,337	648	34	0	34	15	19	2	16
4- 6	556	677	2,775	26	27	21	1,437	1,488	83	0	83	44	38	5	33
6- 8	560	747	3,901	4	42	51	1,687	2,311	136	0	136	65	71	10	61
8- 10	497	792	4,464	3	93	97	1,680	2,798	176	0	176	80	96	14	82
10- 12	530	891	5,829	2	113	159	2,118	3,625	236	0	236	105	131	19	113
12- 14	508	957	6,609	12	124	213	2,095	4,339	292	0	292	116	175	25	150
14- 16	434	834	6,509	7	175	236	1,847	4,388	300	0	300	110	190	27	163
16- 18	416	856	7,064	1	156	317	1,874	4,892	347	0	347	113	235	34	201
18- 20	400	828	7,581	31	147	377	1,903	5,379	390	0	390	115	275	40	235
20- 22	352	738	7,386	9	209	406	1,742	5,166	379	0	379	108	271	39	232
22- 24	320	699	7,363	9	152	451	1,569	5,320	399	0	399	100	300	43	257
24- 26	282	621	7,036	5	151	463	1,598	4,977	378	0	378	90	288	41	246
26- 28	263	600	7,091	12	172	520	1,315	5,191	401	0	401	87	313	45	268
28- 30	279	651	8,079	22	242	603	1,698	5,721	442	0	442	98	344	49	295
30- 32	241	568	7,454	22	242	584	1,241	5,498	434	0	434	86	348	50	298
32- 34	230	571	7,596	9	229	591	1,292	5,585	439	0	439	76	363	52	311
34- 36	219	538	7,652	14	244	579	1,216	5,690	454	0	454	75	379	54	325
36- 38	198	498	7,333	17	263	557	1,171	5,428	434	0	434	70	363	52	311
38- 40	201	560	7,837	19	349	565	1,217	5,812	467	0	467	77	390	56	334
40- 45	470	1,233	19,926	16	884	1,314	3,223	14,755	1,198	0	1,198	162	1,037	149	888
45- 50	324	904	15,353	15	699	950	2,422	11,481	941	0	941	117	825	118	706
50- 55	293	801	15,387	25	729	858	2,243	11,735	971	0	971	107	865	124	740
55- 60	244	689	14,023	40	766	715	2,152	10,577	880	0	880	96	784	113	671
60- 70	323	886	20,852	39	1,129	957	3,163	15,877	1,333	0	1,333	128	1,205	173	1,032
70- 80	167	487	12,482	89	776	498	1,725	9,722	826	2	827	66	761	109	652
80- 90	141	373	11,969	64	826	416	1,636	9,287	795	0	795	58	737	106	632
90- 100	67	186	6,350	26	457	198	902	4,916	423	0	423	25	398	57	341
100- 125	89	249	9,806	38	561	267	1,308	7,833	679	0	679	81	598	86	512
125- 150	55	135	7,486	10	410	162	1,001	6,011	525	0	525	78	447	64	383
150- 200	49	132	8,338	48	330	147	937	7,047	619	0	619	65	555	80	475
200- 300	20	49	4,963	18	134	60	290	4,520	401	0	401	17	384	55	329
300- 500	14	30	5,201	4	192	42	198	4,788	427	0	427	7	420	60	360
500+	11	23	8,795	1	82	33	345	8,343	748	0	748	3	744	107	637
NEGATIVE	130	284	-60,177	180	38	6	635	8	0	0	0	0	0	0	0
S 0- 10	2,662	3,125	13,451	48	206	183	6,920	7,291	431	0	431	206	226	32	194
U 10- 20	2,288	4,366	33,592	53	714	1,302	9,837	22,622	1,565	0	1,565	559	1,006	144	862
B 20- 30	1,496	3,309	36,955	57	926	2,443	7,922	26,375	1,999	0	1,999	484	1,516	218	1,298
T 30- 40	1,089	2,735	37,871	81	1,328	2,876	6,138	28,014	2,228	0	2,228	385	1,843	265	1,578
O 40- 60	1,331	3,627	64,689	95	3,048	3,838	10,040	48,548	3,991	0	3,991	481	3,510	504	3,005
T 60- 100	698	1,932	51,653	218	3,189	2,068	7,426	39,802	3,377	2	3,378	276	3,102	446	2,657
T 100+	238	618	44,588	119	1,709	711	4,079	38,541	3,399	0	3,399	251	3,148	452	2,695
TOTAL	9,932	19,996	222,621	851	11,156	13,426	52,997	211,202	16,990	2	16,992	2,641	14,351	2,061	12,289

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

1996 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	118	268	-7,635	118	82	1	589	33	3	0	3	0	3	0	2
NEG <10	130	234	-428	2	19	0	525	0	0	0	0	0	0	0	0
0- 2	1,120	846	1,257	57	28	16	1,764	184	11	0	11	2	9	1	8
2- 4	1,433	1,295	4,313	18	53	24	2,987	1,553	80	0	80	37	43	6	38
4- 6	1,308	1,544	6,540	30	193	70	2,994	3,541	197	0	197	98	98	14	84
6- 8	1,362	2,042	9,472	10	154	136	3,596	5,826	341	0	341	172	168	24	144
8- 10	1,241	2,247	11,175	25	231	226	3,632	7,337	455	0	455	231	224	32	192
10- 12	1,253	2,447	13,767	20	310	362	3,917	9,419	614	0	614	287	327	47	280
12- 14	1,101	2,213	14,309	12	358	456	3,830	9,922	666	0	666	276	390	56	334
14- 16	1,099	2,335	16,461	21	370	596	3,784	11,925	823	0	823	313	510	73	437
16- 18	1,084	2,301	18,407	19	597	802	3,877	13,434	964	0	964	306	658	95	564
18- 20	986	2,212	18,710	79	574	890	3,702	13,902	1,021	0	1,021	296	726	104	621
20- 22	947	2,218	19,891	27	507	1,069	3,597	14,966	1,120	0	1,120	305	815	117	698
22- 24	830	1,886	19,070	5	369	1,189	3,260	14,510	1,106	0	1,106	265	841	121	720
24- 26	737	1,659	18,406	14	604	1,274	2,874	13,874	1,073	0	1,073	227	847	122	725
26- 28	694	1,674	18,742	52	501	1,339	2,904	14,237	1,107	0	1,107	230	878	126	752
28- 30	666	1,650	19,291	17	545	1,445	3,072	14,432	1,129	0	1,129	228	901	129	771
30- 32	616	1,635	19,076	28	734	1,435	2,843	14,287	1,127	0	1,127	227	900	129	771
32- 34	577	1,554	19,033	8	438	1,440	2,721	14,573	1,156	0	1,156	215	941	135	806
34- 36	573	1,546	20,036	16	460	1,496	2,898	15,322	1,223	0	1,223	209	1,014	146	869
36- 38	565	1,647	20,903	16	744	1,508	2,819	16,004	1,286	0	1,286	217	1,069	154	915
38- 40	546	1,532	21,282	51	630	1,496	2,993	16,344	1,322	0	1,322	201	1,121	161	960
40- 45	1,146	3,266	48,590	67	1,569	3,268	6,476	37,680	3,068	0	3,068	429	2,639	379	2,260
45- 50	950	2,871	45,030	75	1,291	2,724	5,971	35,378	2,909	0	2,909	376	2,534	364	2,170
50- 55	798	2,416	41,843	52	1,502	2,326	5,382	32,912	2,729	0	2,729	317	2,412	347	2,065
55- 60	698	2,155	40,077	32	1,278	2,041	4,927	32,202	2,691	0	2,691	286	2,405	346	2,059
60- 70	891	2,742	57,540	92	1,963	2,632	7,299	46,110	3,884	0	3,884	353	3,531	507	3,024
70- 80	569	1,731	42,429	71	1,576	1,684	5,216	34,322	2,918	0	2,918	237	2,681	385	2,296
80- 90	302	903	25,479	40	818	904	3,003	20,986	1,797	0	1,797	126	1,672	240	1,432
90- 100	200	576	18,896	52	813	594	2,295	15,422	1,328	0	1,328	92	1,237	178	1,059
100- 125	269	800	29,892	142	1,378	806	3,409	24,708	2,144	0	2,144	203	1,941	279	1,662
125- 150	102	296	13,810	33	523	302	1,629	11,527	1,007	0	1,007	71	936	135	801
150- 200	123	404	21,179	33	760	366	1,963	18,229	1,604	0	1,604	170	1,434	206	1,228
200- 300	92	268	21,946	179	1,025	276	1,541	19,391	1,718	0	1,718	110	1,608	231	1,377
300- 500	41	120	15,222	73	506	123	891	13,814	1,231	0	1,231	75	1,156	166	990
500+	20	52	21,021	69	369	59	996	19,686	1,766	0	1,766	19	1,748	251	1,497
NEGATIVE	248	502	-8,063	120	100	-1	1,114	33	3	0	3	0	3	0	2
S 0- 10	6,464	7,974	32,756	139	657	472	14,972	18,442	1,084	0	1,084	540	543	77	466
U 10- 20	5,523	11,508	81,654	150	2,209	3,105	19,109	58,602	4,088	0	4,088	1,478	2,611	375	2,236
B 20- 30	3,874	9,087	95,400	114	2,526	6,316	15,705	72,019	5,536	0	5,536	1,254	4,282	615	3,667
T 30- 40	2,877	7,914	100,330	119	3,007	7,375	14,273	76,530	6,115	0	6,115	1,069	5,046	725	4,321
O 40- 60	3,592	10,708	175,540	225	5,640	10,359	22,755	138,171	11,397	0	11,397	1,408	9,989	1,435	8,554
T 60- 100	1,962	5,952	144,344	255	5,170	5,815	17,812	116,839	9,928	0	9,928	807	9,121	1,311	7,810
T 100+	647	1,940	123,069	529	4,560	1,931	10,429	107,355	9,470	0	9,470	648	8,822	1,268	7,554
TOTAL	25,187	55,585	745,031	1,652	23,870	35,373	116,170	587,992	47,621	0	47,621	7,205	40,416	5,806	34,610

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

1996 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 CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND	TAX DUE
NEG >10	80	173	-4,368	117	42	0	516	0	0	0	0	0	0	0	0
NEG <10	75	148	-249	1	28	0	323	0	0	0	0	0	0	0	0
0- 2	510	380	561	11	20	5	855	63	3	0	3	1	3	0	2
2- 4	588	454	1,756	3	31	10	1,171	635	32	0	32	14	18	2	16
4- 6	594	592	2,962	14	33	35	1,375	1,607	90	0	90	42	48	7	41
6- 8	573	775	4,001	136	96	59	1,530	2,542	152	0	152	68	85	12	73
8- 10	501	738	4,512	1	155	116	1,507	2,875	182	0	182	75	107	15	92
10- 12	460	789	5,049	1	128	163	1,527	3,347	222	0	222	91	131	19	112
12- 14	407	769	5,296	2	195	170	1,502	3,564	240	0	240	98	142	20	122
14- 16	366	747	5,484	22	227	208	1,588	3,728	258	0	258	95	162	23	139
16- 18	369	744	6,269	3	168	275	1,614	4,350	308	0	308	99	209	30	179
18- 20	363	781	6,898	12	219	349	1,520	4,944	362	0	362	104	259	37	221
20- 22	308	695	6,469	6	154	351	1,297	4,750	352	0	352	95	258	37	221
22- 24	295	701	6,785	11	192	384	1,266	5,027	380	0	380	94	286	41	245
24- 26	302	689	7,559	3	177	523	1,313	5,611	429	0	429	98	331	48	284
26- 28	285	679	7,682	24	138	566	1,319	5,735	444	0	444	94	350	50	300
28- 30	265	675	7,672	10	190	556	1,424	5,588	433	0	433	93	340	49	291
30- 32	239	650	7,397	1	135	540	1,194	5,564	435	0	435	88	348	50	298
32- 34	226	602	7,459	4	175	568	1,172	5,653	447	0	447	83	364	52	312
34- 36	241	619	8,423	106	236	651	1,301	6,422	511	0	511	83	428	62	367
36- 38	223	601	8,232	9	203	610	1,254	6,222	499	0	499	82	417	60	357
38- 40	221	618	8,633	101	293	606	1,293	6,607	532	0	532	85	447	64	383
40- 45	479	1,344	20,335	44	713	1,366	2,909	15,514	1,261	0	1,261	186	1,075	154	920
45- 50	361	1,107	17,098	8	472	1,045	2,401	13,279	1,089	0	1,089	148	941	135	805
50- 55	344	1,006	18,016	8	665	1,006	2,531	13,939	1,154	0	1,154	140	1,013	146	868
55- 60	300	898	17,240	58	687	876	2,508	13,334	1,112	0	1,112	120	992	143	849
60- 70	380	1,157	24,600	46	799	1,122	3,188	19,679	1,658	0	1,658	185	1,472	212	1,261
70- 80	212	680	15,775	17	402	629	1,956	12,869	1,094	0	1,094	108	986	142	844
80- 90	141	415	11,929	50	373	418	1,402	9,860	846	0	846	80	766	110	656
90- 100	76	223	7,189	35	406	228	755	5,883	507	0	507	39	468	67	401
100- 125	88	250	9,783	26	410	262	1,319	7,918	687	0	687	69	618	89	529
125- 150	41	124	5,561	27	185	123	524	4,786	419	0	419	27	391	56	335
150- 200	41	130	6,912	34	231	122	680	5,974	525	0	525	78	447	64	383
200- 300	26	81	6,247	46	269	78	616	5,359	474	0	474	71	403	58	345
300+	18	61	11,575	61	175	53	410	11,006	985	0	985	48	937	134	802
NEGATIVE	155	321	-4,618	118	70	0	839	0	0	0	0	0	0	0	0
S 0- 10	2,766	2,939	13,793	166	335	225	6,438	7,720	460	0	460	200	260	37	223
U 10- 20	1,965	3,830	28,997	41	937	1,165	7,750	19,933	1,389	0	1,389	487	903	130	773
B 20- 30	1,455	3,439	36,167	55	851	2,379	6,619	26,710	2,039	0	2,039	474	1,565	225	1,340
T 30- 40	1,150	3,090	40,143	221	1,042	2,974	6,214	30,469	2,424	0	2,424	420	2,004	288	1,716
O 40- 60	1,484	4,355	72,689	117	2,537	4,294	10,348	56,066	4,615	0	4,615	595	4,020	578	3,442
T 60- 100	809	2,475	59,493	148	1,981	2,397	7,302	48,291	4,104	0	4,104	412	3,693	531	3,162
T 100+	214	646	40,078	195	1,269	637	3,550	35,043	3,090	0	3,090	295	2,796	402	2,394
TOTAL	9,998	21,095	286,742	1,061	9,022	14,072	49,061	224,232	18,122	0	18,122	2,881	15,241	2,189	13,051

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

1996 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 CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND	TAX DUE
NEG >10	49	111	-3,728	23	14	0	251	0	0	0	0	0	0	0	0
NEG <10	49	93	-200	5	28	0	246	0	0	0	0	0	0	0	0
0- 2	198	141	208	174	7	3	300	190	16	0	16	0	16	2	14
2- 4	210	167	633	0	5	3	454	206	10	0	10	4	6	1	5
4- 6	195	207	971	2	37	11	525	486	27	0	27	13	14	2	12
6- 8	178	258	1,242	31	41	11	655	704	41	0	41	22	20	3	17
8- 10	131	225	1,186	5	12	28	472	738	46	0	46	21	25	4	21
10- 12	159	327	1,745	9	46	37	591	1,107	71	0	71	36	34	5	29
12- 14	166	336	2,156	12	24	68	682	1,470	97	0	97	42	55	8	47
14- 16	149	310	2,241	5	49	79	645	1,503	102	0	102	39	63	9	54
16- 18	113	254	1,928	6	33	70	580	1,330	93	0	93	34	59	9	51
18- 20	119	256	2,262	14	109	118	571	1,588	116	0	116	35	81	12	69
20- 22	100	238	2,094	0	22	106	454	1,534	113	0	113	34	78	11	67
22- 24	103	249	2,370	0	44	142	475	1,735	130	0	130	32	98	14	84
24- 26	95	247	2,369	0	37	150	482	1,730	130	0	130	34	96	14	82
26- 28	81	201	2,184	2	46	162	371	1,639	126	0	126	29	97	14	83
28- 30	85	191	2,458	2	81	190	516	1,742	135	0	135	28	107	15	91
30- 32	67	185	2,074	3	55	152	359	1,533	120	0	120	27	93	13	80
32- 34	86	244	2,835	5	85	219	456	2,102	165	0	165	36	129	19	110
34- 36	63	180	2,207	4	60	169	360	1,644	130	0	130	25	105	15	90
36- 38	72	204	2,660	0	58	198	430	2,009	161	0	161	26	135	19	115
38- 40	70	177	2,724	10	124	201	466	1,974	159	0	159	24	135	19	115
40- 45	134	366	5,701	5	231	387	783	4,368	354	0	354	50	304	44	260
45- 50	94	279	4,453	8	282	375	648	3,390	278	0	278	37	241	35	207
50- 55	79	234	4,153	1	106	230	601	3,244	269	0	269	31	238	34	204
55- 60	75	218	4,308	2	139	225	526	3,452	288	0	288	33	256	37	219
60- 70	91	288	5,868	2	287	272	805	4,571	384	0	384	39	345	50	296
70- 80	56	167	4,146	20	225	168	505	3,307	281	0	281	29	252	36	216
80- 90	28	79	2,357	0	72	84	242	1,971	169	0	169	11	158	23	135
90- 100	12	39	1,140	6	92	34	234	813	69	0	69	9	61	9	52
100- 150	26	74	3,038	12	230	78	299	2,514	219	0	219	33	186	27	159
150+	27	83	6,405	11	321	81	550	5,528	489	0	489	85	404	57	347
NEGATIVE	98	204	-3,927	28	41	0	497	0	0	0	0	0	0	0	0
SUBTOTAL 0- 10	912	998	4,239	211	101	55	2,406	2,323	141	0	141	61	81	11	69
10- 20	706	1,483	10,332	46	262	372	3,068	6,998	479	0	479	187	292	42	250
20- 30	464	1,126	11,474	4	230	751	2,298	8,380	634	0	634	158	476	68	407
30- 40	358	990	12,500	22	383	939	2,070	9,261	734	0	734	137	596	86	511
40- 60	382	1,097	18,616	16	758	1,117	2,558	14,453	1,190	0	1,190	150	1,039	149	890
60- 100	187	573	13,511	28	676	558	1,785	10,661	903	0	903	87	816	117	699
100+	53	157	9,443	23	551	159	849	8,042	708	0	708	118	590	85	505
TOTAL	3,160	6,628	76,187	379	3,002	3,950	15,531	60,118	4,789	0	4,789	899	3,890	559	3,331

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

1996 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	48	106	-2,388	4	26	0	263	0	0	0	0	0	0	0	0
NEG <10	41	69	-132	1	6	0	217	0	0	0	0	0	0	0	0
0- 2	500	376	542	3	24	5	818	49	2	0	2	1	2	0	2
2- 4	486	410	1,448	4	38	9	1,023	512	26	0	26	11	15	2	13
4- 6	473	530	2,341	5	77	29	1,117	1,271	70	0	70	35	35	5	30
6- 8	462	645	3,230	29	83	48	1,281	1,945	114	0	114	55	59	8	51
8- 10	480	801	4,324	6	89	95	1,574	2,696	168	0	168	82	86	12	73
10- 12	421	765	4,604	26	53	127	1,483	3,053	200	0	200	87	112	16	96
12- 14	421	808	5,462	8	112	173	1,557	3,710	247	0	247	101	147	21	126
14- 16	408	833	6,120	4	153	224	1,467	4,407	303	0	303	110	193	28	166
16- 18	371	805	6,316	19	128	271	1,485	4,576	326	0	326	105	221	32	189
18- 20	304	665	5,777	11	96	279	1,278	4,215	307	0	307	92	214	31	184
20- 22	301	652	6,328	4	210	342	1,494	4,501	334	0	334	92	242	35	207
22- 24	254	563	5,853	14	154	364	1,151	4,290	324	0	324	79	246	35	210
24- 26	248	555	6,203	8	273	435	1,168	4,472	341	0	341	79	262	38	225
26- 28	193	475	5,197	34	147	360	1,104	3,708	283	0	283	68	215	31	184
28- 30	194	438	5,624	7	220	423	1,045	4,028	314	0	314	65	249	36	213
30- 32	197	465	6,108	24	170	472	1,112	4,450	350	0	350	64	286	41	245
32- 34	205	537	6,767	4	230	508	1,150	4,959	392	0	392	74	318	46	272
34- 36	183	497	6,394	33	253	478	1,096	4,677	372	0	372	72	300	43	257
36- 38	157	402	6,808	20	232	435	956	4,268	343	0	343	53	290	42	248
38- 40	174	450	6,783	55	253	474	1,093	5,103	413	0	413	61	352	51	302
40- 45	454	1,230	19,277	16	627	1,285	2,622	14,928	1,220	0	1,220	163	1,057	152	905
45- 50	389	1,050	17,536	10	523	1,075	2,386	13,693	1,127	0	1,127	137	990	142	848
50- 55	319	905	16,765	40	572	930	2,285	13,154	1,092	0	1,092	118	974	140	834
55- 60	302	851	17,312	41	669	880	2,419	13,502	1,127	0	1,127	110	1,017	146	871
60- 70	452	1,313	29,108	61	1,440	1,338	3,877	22,788	1,916	0	1,916	179	1,737	250	1,488
70- 80	256	741	19,108	32	902	762	2,342	15,309	1,301	0	1,301	112	1,188	171	1,018
80- 90	157	444	13,288	27	531	468	1,629	10,789	924	0	924	73	851	122	729
90- 100	86	253	8,159	17	330	255	959	6,681	575	0	575	52	523	75	448
100- 125	115	291	12,662	20	915	344	1,527	10,039	870	0	870	68	802	115	687
125- 150	57	154	7,751	96	486	170	1,090	6,202	542	0	542	75	467	67	400
150- 200	48	129	8,243	41	332	144	562	7,285	642	0	642	53	589	85	504
200- 300	35	92	8,465	11	534	104	707	7,166	635	0	635	69	565	81	484
300+	20	53	11,634	13	371	60	735	10,519	941	0	941	45	896	129	767
NEGATIVE	89	175	-2,520	5	32	0	480	0	0	0	0	0	0	0	0
SUB 0- 10	2,401	2,762	11,885	47	310	186	5,813	6,472	382	0	382	184	197	28	170
SUB 10- 20	1,925	3,876	28,278	68	543	1,075	7,270	19,960	1,383	0	1,383	495	888	127	760
SUB 20- 30	1,190	2,683	29,206	67	1,004	1,924	5,963	20,999	1,596	0	1,596	382	1,214	174	1,040
SUB 30- 40	916	2,351	31,860	136	1,139	2,366	5,408	23,457	1,869	0	1,869	324	1,545	222	1,323
SUB 40- 60	1,444	4,036	70,890	108	2,391	4,170	9,711	55,277	4,566	0	4,566	528	4,038	580	3,458
SUB 60- 100	951	2,751	69,663	136	3,203	2,822	8,806	55,568	4,717	0	4,717	417	4,300	618	3,682
SUB 100+	275	719	48,756	181	2,638	821	4,621	41,210	3,629	0	3,629	309	3,320	477	2,843
TOTAL	9,191	19,353	288,017	748	11,260	13,365	48,073	222,942	18,141	0	18,141	2,639	15,502	2,227	13,275

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

1996 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	303	698	-57,879	188	2,279	15	5,020	2	0	0	0	0	0	0	0
NEG <10	461	681	-1,275	97	350	7	2,108	58	5	0	5	0	5	1	4
0- 2	6,451	3,591	7,073	253	227	139	8,799	1,407	82	0	82	10	71	7	64
2- 4	6,883	4,551	20,490	47	274	311	12,912	8,274	437	0	437	142	295	40	255
4- 6	6,030	5,262	30,021	94	378	574	12,977	17,278	984	0	984	359	624	89	535
6- 8	5,473	6,613	38,250	86	436	844	14,157	24,314	1,472	0	1,472	571	901	129	772
8- 10	5,143	7,496	46,225	90	771	1,431	14,905	30,622	1,977	0	1,977	744	1,233	177	1,056
10- 12	5,288	8,435	58,169	125	889	2,137	17,045	39,647	2,684	0	2,684	938	1,745	250	1,495
12- 14	5,163	8,614	67,098	142	973	2,854	17,481	47,387	3,307	0	3,307	1,046	2,260	325	1,936
14- 16	5,264	9,261	78,914	117	1,035	3,816	18,426	57,103	4,096	0	4,096	1,186	2,910	418	2,492
16- 18	5,255	9,523	89,344	150	1,277	4,749	19,081	65,699	4,845	0	4,845	1,239	3,605	518	3,087
18- 20	4,999	9,040	94,946	128	1,161	5,642	18,161	71,013	5,355	0	5,355	1,190	4,165	599	3,567
20- 22	4,821	8,708	101,183	163	1,407	6,658	18,786	75,470	5,789	0	5,789	1,149	4,640	667	3,974
22- 24	4,432	7,955	101,883	174	1,415	7,320	17,483	76,631	5,959	0	5,959	1,053	4,906	705	4,201
24- 26	4,239	7,818	105,937	153	1,791	8,072	17,514	79,597	6,259	0	6,259	1,034	5,225	751	4,474
26- 28	4,025	7,531	108,641	230	2,035	8,642	17,577	81,287	6,449	0	6,449	993	5,456	784	4,672
28- 30	3,762	7,351	109,058	284	2,159	8,526	17,678	81,684	6,517	0	6,517	972	5,545	797	4,748
30- 32	3,556	7,240	110,167	140	2,461	8,489	18,050	82,053	6,571	0	6,571	967	5,605	805	4,799
32- 34	3,432	7,143	113,213	175	2,638	8,548	18,818	84,139	6,775	0	6,775	950	5,925	837	4,988
34- 36	3,180	6,975	111,247	92	2,479	8,131	18,337	83,056	6,711	0	6,711	921	5,790	832	4,958
36- 38	3,151	7,184	116,508	207	2,730	8,383	18,997	87,230	7,081	0	7,081	933	6,148	884	5,265
38- 40	3,107	7,104	121,194	142	2,973	8,352	20,042	90,756	7,400	0	7,400	919	6,482	931	5,550
40- 45	7,281	17,558	309,169	242	7,629	20,098	50,930	232,287	19,050	0	19,050	2,265	16,785	2,412	14,373
45- 50	6,824	17,804	323,924	360	8,297	19,411	53,267	244,864	20,229	0	20,229	2,298	17,931	2,577	15,354
50- 55	6,227	17,052	326,675	451	8,200	17,929	53,128	249,445	20,731	0	20,731	2,192	18,539	2,664	15,875
55- 60	5,590	15,781	321,330	320	8,908	16,288	52,506	245,314	20,499	0	20,499	2,038	18,461	2,653	15,808
60- 70	9,382	27,150	607,970	737	15,557	27,459	98,219	470,013	39,592	0	39,592	3,514	36,079	5,185	30,894
70- 80	6,879	20,522	514,366	682	11,835	20,224	81,377	403,726	34,316	0	34,316	2,640	31,677	4,552	27,125
80- 90	4,795	14,479	405,948	415	8,436	14,073	61,432	323,771	27,721	0	27,721	1,866	25,855	3,715	22,140
90- 100	3,453	10,495	326,753	441	6,856	10,180	47,960	263,025	22,647	0	22,647	1,376	21,271	3,057	18,215
100- 125	4,807	14,785	532,810	841	10,935	14,229	74,075	435,905	37,796	0	37,796	1,970	35,826	5,148	30,678
125- 150	2,303	7,174	313,752	573	5,764	6,837	40,640	261,912	22,887	0	22,887	995	21,892	3,146	18,747
150- 200	2,247	7,025	385,781	1,460	7,945	6,682	42,331	331,296	29,147	0	29,147	1,043	28,104	4,039	24,065
200- 300	1,487	4,672	355,729	859	7,749	4,434	34,928	310,289	27,483	0	27,483	703	26,780	3,848	22,932
300- 500	768	2,314	289,230	1,097	6,270	2,279	22,585	259,727	23,149	0	23,149	510	22,639	3,253	19,386
500+	495	1,451	625,106	4,936	15,083	1,477	39,348	574,630	51,559	0	51,559	1,361	50,197	7,213	42,984
NEGATIVE	764	1,379	-59,155	285	2,628	22	7,128	60	5	0	5	0	5	1	4
S 0- 10	29,980	27,513	142,059	570	2,086	3,299	63,749	81,895	4,951	0	4,951	1,826	3,125	442	2,683
U 10- 20	25,969	44,873	388,471	662	5,335	19,198	90,194	280,848	20,287	0	20,287	5,600	14,686	2,109	12,577
B 20- 30	21,279	39,393	526,703	1,005	8,807	39,217	89,038	394,670	30,974	0	30,974	5,202	25,772	3,703	22,069
T 30- 40	16,426	35,646	572,330	756	13,283	41,901	94,245	427,234	34,539	0	34,539	4,689	29,849	4,289	25,560
O 40- 60	25,922	68,195	1,281,098	1,373	33,035	73,727	209,831	971,910	80,510	0	80,510	8,793	71,717	10,306	61,411
T 60- 100	24,509	72,646	1,855,037	2,276	42,685	71,936	288,988	1,460,535	124,276	0	124,276	9,395	114,881	16,508	98,373
T 100+	12,107	37,421	2,502,407	9,765	53,745	35,939	253,907	2,173,759	192,021	0	192,021	6,582	185,439	26,648	158,791
TOTAL	156,956	327,066	7,208,951	16,693	161,604	285,239	1,097,080	5,790,912	487,562	1	487,563	42,088	445,475	64,007	381,468



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

1996 PERSONAL INCOME TAX REPORTS

FOR ALL RETURNS IN WHEELER CO.

OREGON DEPARTMENT OF REVENUE

AG 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	18	46	-1,087	1	2	0	63	0	0	0	0	0	0	0	0
NEG <10	12	27	-38	0	3	0	57	0	0	0	0	0	0	0	0
0- 2	38	23	41	0	1	0	61	2	0	0	0	0	0	0	0
2- 4	35	42	109	0	2	0	86	33	2	0	2	1	1	0	1
4- 6	37	55	186	0	1	2	96	92	5	0	5	3	2	0	2
6- 8	39	53	272	0	3	2	122	152	9	0	9	5	3	0	3
8- 10	27	62	241	1	7	3	109	134	8	0	8	5	3	0	2
10- 12	36	67	398	2	14	9	125	254	16	0	16	8	8	1	7
12- 14	37	81	481	0	7	8	177	301	19	0	19	10	9	1	8
14- 16	24	47	363	7	7	12	137	239	16	0	16	6	10	1	9
16- 18	19	45	323	0	6	11	82	230	15	0	15	7	9	1	8
18- 20	20	36	378	0	1	22	78	281	21	0	21	6	15	2	13
20- 22	34	78	712	0	9	35	174	501	36	0	36	11	26	4	22
22- 24	23	51	527	0	12	33	96	389	29	0	29	7	22	3	19
24- 26	16	40	399	0	11	23	74	294	22	0	22	8	14	2	12
26- 28	17	37	462	0	12	35	94	329	25	0	25	5	20	3	17
28- 30	19	52	552	4	14	40	90	418	32	0	32	7	25	4	22
30- 34	21	64	670	0	14	50	114	497	39	0	39	8	30	5	26
34- 36	13	29	457	0	10	38	72	342	27	0	27	4	24	3	20
36- 40	16	39	605	0	62	46	114	401	31	0	31	5	26	3	23
40- 45	25	75	1,065	0	30	75	124	847	69	0	69	10	59	8	50
45- 50	10	27	478	0	2	30	60	386	32	0	32	3	28	4	24
50- 55	19	50	995	0	35	57	138	775	64	0	64	9	55	8	47
55- 60	12	37	681	8	40	36	76	546	46	0	46	5	41	6	35
60- 70	15	42	962	0	60	43	119	754	63	0	63	9	54	8	47
70- 100	14	35	1,171	0	131	42	143	874	75	0	75	5	69	10	60
100+	12	30	3,445	21	94	36	145	3,219	286	0	286	4	282	41	241
NEGATIVE	30	73	-1,125	1	4	0	120	0	0	0	0	0	0	0	0
S 0- 10	176	235	849	2	14	8	473	414	23	0	23	14	9	1	8
U 10- 20	136	276	1,944	9	36	61	598	1,306	88	0	88	37	51	7	44
B 20- 30	109	258	2,652	4	59	166	528	1,932	145	0	145	38	107	15	92
T 30- 40	50	132	1,732	0	86	133	300	1,241	98	0	98	18	80	12	69
O 40- 60	66	189	3,219	8	106	197	398	2,553	210	0	210	27	183	26	157
T 60- 100	29	77	2,133	1	191	85	261	1,627	138	0	138	14	124	18	106
100+	12	30	3,445	21	94	36	145	3,219	286	0	286	4	282	41	241
TOTAL	608	1,270	14,847	47	588	686	2,824	12,291	988	0	988	151	837	120	717

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

1996 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 CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND	TAX DUE
NEG >10	116	262	-13,211	168	278	5	1,377	0	0	0	0	0	0	0	0
NEG <10	137	228	-453	4	19	1	526	0	0	0	0	0	0	0	0
0- 2	1,478	1,013	1,643	25	78	16	2,428	197	12	0	12	2	10	1	9
2- 4	1,671	1,292	4,980	17	70	43	3,367	1,798	93	0	93	36	57	8	50
4- 6	1,516	1,558	7,554	9	90	89	3,654	4,063	225	0	225	100	124	18	107
6- 8	1,404	1,870	9,799	52	142	157	3,803	6,035	358	0	358	161	197	28	169
8- 10	1,347	2,107	12,118	29	169	320	4,117	7,845	496	0	496	211	284	41	243
10- 12	1,294	2,351	14,214	62	215	394	4,583	9,496	624	0	624	267	357	51	306
12- 14	1,299	2,530	16,893	53	243	569	4,615	11,766	799	0	799	308	491	70	420
14- 16	1,219	2,399	18,264	18	249	736	4,865	12,847	896	0	896	304	592	85	507
16- 18	1,215	2,438	20,647	11	313	960	4,773	14,922	1,079	0	1,079	317	762	109	653
18- 20	1,095	2,268	20,799	68	300	1,037	4,718	15,118	1,113	0	1,113	300	813	117	696
20- 22	1,032	2,106	21,671	92	348	1,246	4,572	15,890	1,197	0	1,197	287	910	131	779
22- 24	956	2,095	21,995	21	338	1,328	4,365	16,239	1,234	0	1,234	288	945	136	809
24- 26	854	1,926	21,342	30	381	1,442	4,054	15,756	1,213	0	1,213	261	953	137	816
26- 28	840	2,000	22,676	21	535	1,630	4,121	16,614	1,266	0	1,266	267	1,019	146	873
28- 30	758	1,789	21,978	46	409	1,619	4,204	15,999	1,253	0	1,253	244	1,009	145	864
30- 32	806	1,989	25,030	31	609	1,876	4,286	18,523	1,463	0	1,463	264	1,199	172	1,027
32- 34	758	1,915	25,013	22	631	1,881	4,210	18,503	1,465	0	1,465	260	1,204	173	1,031
34- 36	739	1,993	25,858	54	565	1,901	4,294	19,316	1,540	0	1,540	263	1,277	183	1,093
36- 38	693	1,944	25,669	84	613	1,828	4,421	19,177	1,536	0	1,536	256	1,280	184	1,096
38- 40	622	1,765	24,240	33	684	1,686	4,274	17,858	1,437	0	1,437	232	1,204	173	1,031
40- 45	1,502	4,362	63,728	70	1,639	4,177	10,850	47,558	3,856	0	3,856	563	3,292	473	2,819
45- 50	1,331	4,024	63,111	69	1,835	3,863	10,086	47,822	3,920	0	3,920	518	3,403	489	2,914
50- 55	1,188	3,518	62,366	113	1,888	3,460	10,134	47,441	3,921	0	3,921	459	3,462	497	2,965
55- 60	1,005	3,078	57,713	63	1,653	2,949	9,122	44,350	3,690	0	3,690	399	3,291	473	2,818
60- 70	1,472	4,513	95,059	106	2,968	4,343	15,009	73,436	6,167	0	6,167	600	5,567	800	4,767
70- 80	917	2,834	68,486	75	1,868	2,716	10,656	53,721	4,559	0	4,559	373	4,186	602	3,584
80- 90	545	1,653	46,087	70	1,473	1,608	6,736	36,573	3,127	0	3,127	232	2,895	416	2,479
90- 100	365	1,098	34,422	143	1,109	1,089	4,622	27,960	2,407	0	2,407	152	2,255	324	1,931
100- 125	455	1,380	50,359	218	2,037	1,350	7,096	40,546	3,513	0	3,513	204	3,309	476	2,834
125- 150	190	583	26,016	61	588	567	3,406	21,655	1,893	0	1,893	91	1,802	259	1,543
150- 200	198	599	33,979	75	1,029	593	3,711	28,874	2,540	0	2,540	105	2,435	350	2,085
200- 300	160	497	37,869	271	1,355	476	3,896	32,598	2,886	0	2,886	87	2,799	402	2,397
300- 500	72	198	26,831	177	777	216	2,052	24,017	2,140	0	2,140	64	2,077	298	1,778
500+	37	99	65,504	315	2,212	111	1,989	61,577	5,531	0	5,531	122	5,409	777	4,632
NEGATIVE	253	490	-13,665	172	297	6	1,902	0	0	0	0	0	0	0	0
S 0- 10	7,416	7,840	36,093	133	549	625	17,370	19,938	1,183	0	1,183	510	673	95	578
U 10- 20	6,122	11,986	90,818	212	1,320	3,696	23,553	64,148	4,512	0	4,512	1,496	3,015	433	2,582
B 20- 30	4,440	9,916	109,663	210	2,011	7,266	21,315	80,498	6,183	0	6,183	1,347	4,836	695	4,141
T 30- 40	3,618	9,606	125,810	223	3,101	9,172	21,484	93,377	7,441	0	7,441	1,276	6,165	886	5,279
O 40- 60	5,026	14,982	246,917	315	7,015	14,449	40,193	187,170	15,387	0	15,387	1,939	13,448	1,933	11,516
T 60- 100	3,299	10,098	244,054	394	7,418	9,757	37,023	191,691	16,261	0	16,261	1,358	14,903	2,142	12,761
100+	1,112	3,356	240,557	1,118	7,997	3,312	22,150	209,266	18,504	0	18,504	673	17,831	2,562	15,268
TOTAL	31,286	68,274	1,080,246	2,777	29,708	48,284	184,991	846,089	69,470	0	69,470	8,599	60,871	8,745	52,126

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

1996 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	128	328	14,357	507	1,946	2	117	73	6	0	6	1	5	1	5
NEG <10	288	683	844	188	97	7	43	94	7	0	7	1	7	1	6
0- 2	4,194	7,891	3,446	1,101	415	166	1,800	2,791	168	0	168	35	133	16	118
2- 4	2,832	5,108	8,301	62	288	288	2,657	5,221	270	0	270	93	177	25	153
4- 6	2,210	4,068	10,985	104	166	428	2,826	7,763	430	0	430	139	291	42	249
6- 8	1,889	3,839	13,156	4	173	563	2,947	9,567	562	0	562	162	399	57	342
8- 10	1,652	3,453	14,801	71	205	720	3,152	10,938	688	0	688	180	508	73	435
10- 12	1,556	3,352	17,090	401	223	874	3,297	13,148	873	0	873	202	670	96	574
12- 14	1,417	3,152	18,389	7	262	390	3,372	13,835	934	0	934	217	717	103	614
14- 16	1,492	3,331	22,366	104	223	1,253	4,038	17,133	1,198	0	1,198	252	946	136	810
16- 18	1,523	3,332	25,910	7	228	1,548	4,143	20,061	1,450	0	1,450	260	1,190	171	1,019
18- 20	1,542	3,442	29,323	26	282	1,791	4,563	22,776	1,683	0	1,683	288	1,395	200	1,195
20- 22	1,488	3,459	31,260	23	254	1,951	4,944	24,136	1,802	0	1,802	292	1,510	217	1,293
22- 24	1,537	3,615	35,377	20	490	2,296	5,279	27,340	2,081	0	2,081	318	1,763	253	1,510
24- 26	1,584	3,772	39,534	71	391	2,608	5,982	30,627	2,351	0	2,351	339	2,012	289	1,723
26- 28	1,471	3,558	39,721	30	512	2,665	6,051	30,534	2,369	0	2,369	319	2,050	295	1,755
28- 30	1,425	3,626	41,339	7	389	2,746	6,186	32,025	2,512	1	2,513	328	2,185	314	1,871
30- 32	1,412	3,623	43,767	3	577	2,827	6,867	33,505	2,649	0	2,649	337	2,312	332	1,980
32- 34	1,365	3,553	44,998	231	604	2,831	6,864	34,943	2,780	0	2,780	336	2,444	351	2,093
34- 36	1,335	3,580	46,698	2	559	2,823	7,337	36,064	2,866	0	2,866	346	2,541	365	2,175
36- 38	1,283	3,448	47,475	6	743	2,831	7,386	36,528	2,941	0	2,941	333	2,607	375	2,233
38- 40	1,206	3,316	47,011	6	944	2,715	7,548	35,844	2,899	0	2,899	328	2,570	369	2,201
40- 45	2,475	7,068	104,900	60	1,952	5,648	16,456	80,924	6,605	0	6,605	706	5,899	848	5,051
45- 50	2,127	6,346	100,728	196	1,712	5,076	16,009	78,140	6,434	0	6,434	652	5,783	831	4,952
50- 55	1,572	4,764	82,319	115	1,201	3,866	12,979	64,430	5,349	0	5,349	509	4,840	696	4,145
55- 60	1,253	3,887	71,986	16	1,143	3,174	11,251	56,463	4,716	0	4,716	425	4,291	617	3,674
60- 70	1,705	5,329	110,082	53	1,630	4,394	16,975	87,205	7,346	0	7,346	597	6,749	970	5,779
70- 80	924	2,939	68,742	13	966	2,415	10,269	55,121	4,686	0	4,686	331	4,355	626	3,729
80- 90	537	1,663	45,431	208	535	1,408	6,453	37,257	3,191	0	3,191	201	2,990	430	2,561
90- 100	320	986	30,334	3	526	831	4,133	24,855	2,141	0	2,141	113	2,027	291	1,736
100- 125	409	1,273	45,023	21	1,010	1,036	5,642	37,389	3,242	0	3,242	136	3,106	446	2,660
125- 150	142	419	19,227	95	630	1,340	2,431	15,932	1,392	0	1,392	43	1,349	194	1,155
150- 200	144	438	25,204	100	977	350	2,367	21,728	1,913	0	1,913	55	1,858	267	1,591
200- 300	103	285	25,159	14	1,014	220	2,111	21,903	1,943	2	1,945	31	1,914	275	1,639
300- 500	64	180	23,387	10	740	146	1,763	20,753	1,849	0	1,849	60	1,789	257	1,532
500+	46	114	105,500	99	15,122	98	2,216	91,736	8,244	1	8,245	219	8,025	1,153	6,872
NEGATIVE	416	1,011	15,201	695	2,043	9	160	168	13	0	13	1	12	2	10
S 0- 10	12,777	24,359	50,688	1,342	1,350	2,166	13,381	36,279	2,118	0	2,119	609	1,509	212	1,297
U 10- 20	7,530	16,609	113,078	546	1,217	6,439	19,413	86,953	6,138	0	6,138	1,220	4,918	707	4,212
B 20- 30	7,505	18,030	187,231	152	2,036	12,266	28,442	144,663	11,114	1	11,115	1,596	9,519	1,368	8,152
T 30- 40	6,601	17,520	229,949	247	3,427	14,027	36,004	176,883	14,154	0	14,154	1,680	12,474	1,792	10,682
O 40- 60	7,427	22,065	359,934	387	6,007	17,764	56,695	279,957	23,105	0	23,105	2,292	20,813	2,991	17,822
T 60- 100	3,486	10,917	254,589	276	3,656	9,046	37,830	204,438	17,364	0	17,364	1,242	16,122	2,317	13,805
100+	908	2,709	243,499	338	19,492	2,190	16,530	209,440	18,583	3	18,586	544	18,042	2,593	15,450
TOTAL	46,650	113,220	1,423,769	3,982	39,229	63,907	208,455	1,138,781	92,590	4	92,594	9,185	83,410	11,981	71,428

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

1996 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	265	666	-94,959	3,257	1,467	14	226	166	14	0	14	1	13	2	11
NEG <10	573	1,348	-1,694	570	892		83	209	17		17		16	2	13
0- 2	4,319	8,142	3,344	1,753	681	247	1,999	3,285	204	0	204	38	166	21	146
2- 4	2,860	5,191	8,400	36	335	308	2,598	5,514	297	0	297	89	209	29	179
4- 6	2,157	4,158	10,669	12	498	400	2,730	7,514	427	0	427	127	300	43	257
6- 8	1,779	3,606	12,393	26	345	524	2,592	9,102	552	0	552	148	404	58	346
8- 10	1,533	3,124	13,766	31	459	652	2,914	10,164	662	0	662	159	503	72	431
10- 12	1,308	2,827	14,357	59	343	701	2,870	10,730	722	0	722	155	567	81	486
12- 14	1,176	2,478	15,249	504	641	833	2,834	11,655	820	1	821	158	663	95	567
14- 16	984	2,174	14,748	36	442	803	2,824	10,997	786	0	786	143	644	92	551
16- 18	890	2,009	15,124	20	262	851	2,589	11,600	852	0	852	148	704	101	603
18- 20	778	1,845	14,776	18	353	796	2,601	11,259	839	0	839	135	705	101	603
20- 22	758	1,781	15,889	42	371	913	2,444	12,307	935	0	935	136	799	115	684
22- 24	694	1,676	15,930	48	463	911	2,479	12,257	942	0	942	126	816	117	698
24- 26	594	1,469	14,848	21	425	867	2,328	11,356	886	0	886	113	773	111	662
26- 28	530	1,325	14,307	22	400	830	2,134	11,016	864	0	864	102	762	109	652
28- 30	466	1,177	13,521	38	341	790	2,236	10,269	814	0	814	103	711	102	609
30- 32	438	1,110	13,569	174	517	781	2,347	10,297	821	0	821	92	729	105	624
32- 34	400	1,010	13,213	13	439	766	2,050	10,090	807	9	816	89	727	104	622
34- 36	368	952	12,894	40	484	720	1,823	9,972	806	0	806	83	723	104	619
36- 38	356	960	13,168	34	244	700	2,205	10,097	818	0	818	85	733	105	628
38- 40	345	888	13,450	4	366	691	2,193	10,290	839	0	839	79	759	109	650
40- 45	711	1,849	30,164	44	735	1,486	4,738	23,401	1,927	0	1,927	171	1,757	252	1,504
45- 50	521	1,372	24,704	41	655	1,113	3,716	19,373	1,611	0	1,611	131	1,480	213	1,267
50- 55	436	1,207	22,816	61	889	949	3,364	18,146	1,519	0	1,519	118	1,401	201	1,200
55- 60	296	844	16,969	18	427	661	2,769	13,216	1,111	0	1,111	82	1,028	148	881
60- 70	418	1,189	27,119	511	929	4,439	4,439	21,337	1,810	0	1,810	115	1,695	244	1,451
70- 80	210	605	15,594	41	250	457	2,466	12,479	1,060	0	1,060	61	999	144	855
80- 90	150	412	12,707	58	790	302	1,727	10,339	890	0	890	41	848	122	727
90- 100	90	242	8,550	104	356	179	1,174	7,127	618	0	618	29	590	85	505
100- 125	136	393	15,095	30	460	283	1,833	12,607	1,098	0	1,098	47	1,051	151	900
125- 150	83	230	11,275	12	397	138	1,696	9,752	855	2	857	25	832	120	712
150- 200	77	205	13,222	16	825	144	1,053	11,235	990	0	990	22	968	139	829
200- 300	80	228	18,667	411	1,562	132	1,592	15,893	1,405	0	1,405	21	1,383	199	1,184
300- 500	46	111	17,651	207	1,739	76	921	15,176	1,354	0	1,354	25	1,329	191	1,138
500+	52	131	71,517	31	3,102	94	3,740	64,619	5,801	0	5,801	61	5,740	825	4,915
NEGATIVE	838	2,014	-96,653	3,828	2,358	16	309	374	30	0	30	2	29	4	25
S 0- 10	12,648	24,221	48,572	1,858	2,317	2,130	12,834	35,579	2,143	0	2,143	562	1,582	223	1,358
U 10- 20	5,136	11,333	74,254	637	2,042	3,984	13,719	56,242	4,019	1	4,020	738	3,282	471	2,810
B 20- 30	3,042	7,428	74,496	171	2,000	4,311	11,621	57,205	4,440	0	4,440	580	3,860	555	3,306
T 30- 40	1,907	4,920	66,295	264	2,051	3,659	10,619	50,736	4,091	9	4,100	429	3,671	528	3,144
O 40- 60	1,964	5,272	94,653	164	2,705	4,210	14,586	74,136	6,168	0	6,168	502	5,666	814	4,852
T 60- 100	868	2,448	63,970	715	2,716	1,867	9,806	51,283	4,378	0	4,378	246	4,132	594	3,538
T 100+	474	1,298	147,427	706	8,085	865	10,835	129,282	11,503	2	11,505	201	11,304	1,624	9,679
TOTAL	26,877	58,934	473,013	8,342	24,273	21,042	84,328	454,839	36,773	12	36,785	3,260	33,525	4,813	28,712

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

1996 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	455	1,102	-47,370	11,180	7,188	4	535	222	19	0	19	2	17	2	15
NEG <10	883	1,835	-2,865	194	617	3	185	23	1	0	1	1	1	0	1
0- 2	4,216	6,923	2,868	3,456	1,373	150	3,662	4,409	322	1	322	238	84	10	74
2- 4	2,451	3,780	7,260	175	937	225	2,697	4,623	262	0	262	126	136	19	117
4- 6	1,856	3,006	9,191	31	492	314	3,655	6,260	373	0	373	168	205	29	176
6- 8	1,455	2,572	10,126	345	429	364	2,835	7,248	460	0	460	199	261	37	224
8- 10	1,229	2,220	11,035	174	562	467	2,697	7,910	534	0	534	198	336	48	288
10- 12	1,101	2,017	12,082	34	632	547	2,792	8,422	585	0	585	206	379	54	325
12- 14	956	1,848	12,375	57	858	579	2,681	8,663	613	0	613	213	400	57	343
14- 16	736	1,496	11,014	33	1,105	556	2,195	7,904	571	0	571	185	386	55	331
16- 18	647	1,355	10,984	40	513	583	1,908	8,104	603	0	603	178	426	61	364
18- 20	559	1,137	10,589	54	1,141	573	3,545	7,438	563	0	563	170	394	57	337
20- 22	491	1,058	10,276	268	590	563	2,112	7,673	588	0	588	185	403	58	345
22- 24	419	886	9,617	30	351	543	4,953	7,022	546	0	546	161	385	55	330
24- 26	404	836	10,084	54	430	616	1,759	7,430	585	1	586	151	435	63	372
26- 28	325	727	8,779	7	616	461	1,677	6,267	496	0	496	144	352	51	302
28- 30	315	687	9,125	58	316	511	1,782	6,788	546	0	546	145	401	58	343
30- 32	266	590	8,252	26	363	461	1,394	6,116	492	0	492	134	358	51	307
32- 34	252	573	8,303	142	294	462	1,446	6,338	513	0	513	151	362	52	310
34- 36	200	473	7,006	7	281	339	1,248	5,189	419	0	419	118	301	43	258
36- 38	199	451	7,355	14	462	346	1,449	5,228	424	0	424	140	284	41	243
38- 40	186	410	7,264	14	489	310	1,346	5,246	432	0	432	140	292	42	250
40- 45	377	906	16,021	22	543	691	3,284	11,623	960	0	960	286	674	97	577
45- 50	288	695	13,704	84	599	567	2,370	10,357	861	0	861	253	607	87	520
50- 55	214	528	11,225	9	428	452	2,236	8,750	736	0	736	223	513	74	439
55- 60	196	479	11,219	28	355	389	2,104	8,465	713	0	713	218	494	71	423
60- 70	288	652	18,544	79	979	569	3,097	14,241	1,211	-0	1,211	434	777	112	666
70- 80	198	468	14,780	178	485	411	2,440	11,769	1,011	0	1,011	294	716	103	613
80- 90	141	378	11,925	56	396	276	1,892	9,461	815	0	815	279	536	77	459
90- 100	122	295	11,496	16	531	231	1,951	8,816	765	0	765	279	486	70	416
100- 125	165	445	18,414	46	532	333	2,538	15,090	1,314	0	1,314	486	828	119	709
125- 150	119	301	16,186	24	630	213	1,940	13,483	1,184	0	1,184	534	649	93	556
150- 200	113	320	19,467	453	781	212	2,382	16,596	1,460	0	1,460	711	748	108	641
200- 300	114	334	27,422	36	2,604	217	3,958	23,082	2,046	0	2,046	1,058	988	142	846
300- 500	71	183	26,745	138	1,409	130	2,941	22,765	2,030	0	2,030	1,184	847	122	725
500+	75	197	114,873	218	1,338	135	10,675	102,950	9,246	0	9,246	6,196	3,049	438	2,611
NEGATIVE	1,338	2,937	-50,235	11,373	7,804	6	720	245	21	0	21	3	18	3	15
S 0- 10	11,207	18,501	40,480	4,181	3,793	1,520	15,546	30,449	1,951	1	1,952	929	1,023	144	879
U 10- 20	3,999	7,853	57,044	217	4,249	2,837	13,121	40,531	2,935	0	2,935	951	1,984	285	1,699
B 20- 30	1,954	4,194	47,882	416	2,303	2,695	12,283	35,181	2,761	1	2,762	785	1,977	284	1,693
T 30- 40	1,103	2,497	38,180	197	1,890	1,918	6,883	28,117	2,280	0	2,280	682	1,597	229	1,368
O 40- 60	1,075	2,608	52,169	143	1,926	2,099	9,992	39,195	3,269	0	3,269	981	2,288	329	1,959
T 60- 100	749	1,793	56,745	329	2,391	1,486	9,381	44,287	3,802	-0	3,802	1,287	2,516	361	2,154
T 100+	657	1,780	223,106	916	7,294	1,240	24,435	193,968	17,279	0	17,279	10,170	7,109	1,022	6,088
TOTAL	22,082	42,163	465,372	17,773	31,649	13,801	92,360	411,973	34,297	2	34,299	15,787	18,512	2,657	15,855

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

1996 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	77	215	-7,125	1,209	824	0	3	3	0	0	0	0	0	0	0
NEG <10	151	373	467	95	247	3	23	58	5	0	5	4	1	0	1
0- 2	1,843	3,483	1,672	35	121	58	780	1,005	52	0	52	18	34	3	31
2- 4	1,261	2,538	3,687	76	47	129	1,191	2,450	132	0	132	48	84	12	72
4- 6	938	1,872	4,642	4	72	167	1,218	3,247	183	0	183	63	120	17	103
6- 8	721	1,552	5,053	36	77	197	1,262	3,681	217	0	217	69	149	21	127
8- 10	598	1,381	5,367	7	82	225	1,357	3,916	247	0	247	78	170	24	145
10- 12	467	1,129	5,118	13	82	228	1,014	3,815	251	0	251	73	178	26	152
12- 14	421	1,063	5,443	7	90	258	1,152	4,071	275	0	275	71	204	29	175
14- 16	405	987	6,080	1	56	317	1,055	4,663	322	0	322	77	244	35	209
16- 18	346	828	5,904	6	174	328	1,008	4,479	322	0	322	69	253	36	217
18- 20	309	770	5,867	0	67	333	967	4,515	329	0	329	65	264	38	226
20- 22	241	668	5,051	4	39	282	736	3,999	294	0	294	58	236	34	202
22- 24	242	664	5,563	3	19	337	804	4,412	337	0	337	63	274	39	235
24- 26	230	632	5,742	0	152	358	872	4,461	341	0	341	58	283	41	243
26- 28	195	535	5,256	0	58	334	849	4,022	311	0	311	53	259	37	222
28- 30	162	485	4,686	0	98	297	726	3,579	279	0	279	51	228	33	195
30- 32	147	407	4,559	1	39	305	595	3,622	289	0	289	45	244	35	209
32- 34	139	396	4,583	0	49	275	766	3,510	277	0	277	44	233	33	199
34- 36	144	425	5,038	3	75	309	774	3,886	310	0	310	45	265	38	227
36- 38	128	418	4,739	0	16	280	695	3,747	300	0	300	44	257	37	220
38- 40	106	327	4,139	0	21	236	554	3,327	269	0	269	34	235	34	201
40- 45	198	601	8,398	7	124	434	1,396	6,649	543	0	543	71	472	68	404
45- 50	155	521	7,336	3	106	366	1,066	5,804	478	0	478	57	421	61	361
50- 55	115	354	6,010	2	118	290	874	4,743	393	0	393	41	352	51	302
55- 60	83	267	4,746	27	74	212	553	3,934	326	0	326	36	290	42	249
60- 70	92	290	5,928	4	100	221	803	4,820	408	0	408	40	368	53	315
70- 80	59	187	4,407	11	240	139	584	3,469	296	0	296	25	271	39	232
80- 90	56	181	4,711	6	238	124	588	3,783	325	0	325	27	298	43	255
90- 100	26	74	2,454	0	7	62	293	2,092	173	0	173	10	163	23	140
100- 125	21	68	2,379	0	58	48	240	2,039	172	0	172	12	160	23	137
125- 150	22	67	3,016	25	79	45	403	2,513	220	0	220	7	213	31	183
150- 200	16	49	2,744	0	15	30	339	2,363	208	0	208	9	199	29	170
200- 500	20	61	5,611	2	553	36	663	4,547	404	0	404	38	367	53	313
500+	10	39	12,473	31	198	16	1,384	10,910	979	0	979	3	976	140	836
NEGATIVE	228	588	-7,593	1,304	1,071	3	26	61	5	0	5	4	1	0	1
SUB 0- 10	5,361	10,826	20,422	158	399	777	5,809	14,299	832	0	832	275	557	78	479
SUB 10- 20	1,948	4,777	28,412	28	468	1,464	5,196	21,542	1,498	0	1,498	355	1,143	164	979
SUB 20- 30	1,070	2,984	26,299	8	366	1,607	3,987	20,471	1,563	0	1,563	283	1,280	184	1,096
SUB 30- 40	664	1,973	23,058	5	200	1,405	3,384	18,092	1,445	0	1,445	212	1,234	177	1,056
SUB 40- 60	551	1,743	26,491	38	421	1,303	3,889	21,131	1,741	0	1,741	205	1,536	221	1,315
SUB 60- 100	233	732	17,500	21	585	546	2,269	14,163	1,202	0	1,202	101	1,100	158	942
SUB 100+	89	284	26,223	59	903	175	3,029	22,372	1,983	0	1,983	68	1,915	275	1,640
TOTAL	10,144	23,907	160,811	1,620	4,413	7,279	27,588	132,133	10,269	0	10,269	1,504	8,764	1,257	7,507

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

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 CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND	TAX DUE
				ADDS	SUBS										
NEG >10	388	892	-50,971	1,847	12,192	3	623	251	22	0	22	0	22	3	19
NEG <10	919	2,088	-2,650	413	744	10	241	236	19	0	19	1	18	3	16
0- 2	7,912	13,522	5,186	1,274	1,524	218	4,312	4,072	254	0	254	69	185	22	163
2- 4	4,454	6,661	13,085	29	521	393	4,415	8,242	466	0	466	155	311	44	268
4- 6	3,455	5,493	17,129	35	582	560	4,767	11,688	703	0	703	233	470	67	403
6- 8	2,771	4,684	19,246	27	707	725	25,620	13,556	863	0	863	255	608	87	521
8- 10	2,290	3,981	20,574	28	1,082	869	4,357	14,730	991	0	991	274	717	103	614
10- 12	1,959	3,583	21,472	1,101	1,395	1,015	4,252	16,308	1,161	0	1,161	259	903	130	773
12- 14	1,629	3,064	21,134	27	2,400	1,070	3,919	14,884	1,065	0	1,065	234	832	120	712
14- 16	1,381	2,565	20,700	94	1,367	1,159	3,771	14,966	1,107	0	1,107	212	895	129	767
16- 18	1,188	2,386	20,154	45	1,438	1,141	3,438	14,420	1,077	0	1,077	197	880	126	753
18- 20	1,037	2,180	19,665	73	1,041	1,105	24,438	14,544	1,105	0	1,105	191	914	131	782
20- 22	882	1,903	18,496	30	917	1,084	3,102	13,613	1,046	0	1,046	172	874	126	748
22- 24	814	1,812	18,717	22	1,264	1,113	3,074	13,622	1,064	0	1,064	164	899	129	770
24- 26	666	1,404	16,633	6	941	1,032	2,976	12,152	961	0	961	130	831	119	712
26- 28	609	1,389	16,417	46	808	977	2,609	12,138	962	0	962	134	828	119	709
28- 30	546	1,254	15,821	39	811	977	2,592	11,620	933	0	933	122	811	117	695
30- 32	557	1,263	17,275	102	946	1,023	2,873	12,747	1,024	0	1,024	125	899	129	770
32- 34	409	968	13,476	58	805	770	2,050	10,069	816	0	816	93	723	104	619
34- 36	406	1,007	14,208	26	1,598	765	2,180	10,756	880	0	880	94	786	113	673
36- 38	366	864	13,547	48	1,783	718	2,035	10,165	828	0	828	99	729	105	624
38- 40	323	775	12,587	98	538	667	2,108	9,473	774	0	774	82	693	100	593
40- 45	701	1,703	29,763	211	1,342	1,436	4,998	22,394	1,839	0	1,839	197	1,642	236	1,406
45- 50	565	1,373	26,832	89	1,298	1,224	4,159	20,470	1,707	0	1,708	151	1,556	224	1,332
50- 55	475	1,166	24,961	85	1,297	1,054	3,817	19,056	1,601	0	1,601	139	1,462	210	1,252
55- 60	371	967	21,290	58	1,172	835	3,289	16,281	1,368	0	1,368	105	1,263	182	1,082
60- 70	527	1,382	34,044	165	1,692	1,188	4,858	26,905	2,279	0	2,279	192	2,088	300	1,788
70- 80	354	909	26,467	71	1,067	775	4,027	20,896	1,778	0	1,778	119	1,659	238	1,421
80- 90	249	666	21,021	131	745	574	2,873	17,112	1,466	0	1,466	106	1,360	195	1,164
90- 100	172	425	16,348	64	1,017	410	2,014	13,329	1,153	0	1,153	59	1,093	157	936
100- 125	270	718	29,906	253	3,725	603	3,681	24,808	2,162	0	2,162	179	1,983	285	1,698
125- 150	156	426	21,219	219	680	337	2,563	17,884	1,567	0	1,567	113	1,455	209	1,246
150- 200	163	443	28,021	74	1,080	352	4,618	23,510	2,071	0	2,071	114	1,957	281	1,676
200- 300	139	362	33,570	263	1,461	286	3,847	28,703	2,546	0	2,546	118	2,428	349	2,079
300- 500	96	246	36,113	570	634	196	4,642	32,290	2,879	0	2,879	153	2,726	392	2,334
500+	106	263	145,205	638	5,519	177	12,193	128,474	11,535	0	11,535	625	10,911	1,568	9,343
NEGATIVE	1,307	2,980	-53,621	2,260	12,936	13	864	488	41	0	41	1	41	6	35
SUBTOTAL	20,882	34,341	75,220	1,393	4,417	2,764	43,471	52,288	3,277	0	3,278	986	2,291	323	1,968
0- 10	7,194	13,778	103,125	1,340	7,640	5,490	39,818	75,123	5,515	0	5,515	1,092	4,423	635	3,788
10- 20	3,517	7,762	86,085	143	4,741	5,182	14,353	63,145	4,966	0	4,966	723	4,243	610	3,633
20- 30	2,061	4,877	71,093	332	5,670	3,942	11,245	53,210	4,321	0	4,321	492	3,830	550	3,279
30- 40	2,112	5,209	102,846	443	5,109	4,549	16,263	78,202	6,516	0	6,516	592	5,924	851	5,073
40- 60	1,302	3,382	97,879	431	4,520	2,947	13,772	78,242	6,676	0	6,676	476	6,200	891	5,309
60- 100	930	2,458	294,033	2,018	13,099	1,951	31,542	255,670	22,760	0	22,760	1,301	21,459	3,084	18,376
TOTAL	39,305	74,787	776,660	8,360	58,132	26,839	171,328	656,367	54,074	0	54,074	5,664	48,410	6,950	41,460





# Appendix I. Tax Law Changes 1980 to 1996

This appendix is a synopsis of tax law changes from 1980 to 1996 which should be kept in mind when comparing the personal income tax statistics from year to year.

## Adjusted Gross Income (AGI)

The definition of Oregon adjusted gross income has been the same as federal adjusted gross income 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 been the same as federal AGI, and federally taxed Social Security income has been treated as a subtraction from adjusted gross income.

## Personal Exemptions and Exemption Credits

Prior to 1983, personal exemptions were deductions from Oregon adjusted gross income. 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 Legislative session changed the law governing the way in which unanticipated surplus revenue is returned to personal income taxpayers. Personal income tax and “all other” General Fund revenues for the 1995 biennium exceeded the 1993 close of session estimate by \$163.6 million or 2.8 percent.

The legislature decided to return the surplus to personal income tax filers based on their tax liability for the first year of the biennium. The 1993–1995 unanticipated excess revenue, less processing costs, was refunded to personal income taxpayers by a check mailed to them by December 1, 1995 for 6.27 percent of their 1994 tax liability.

Personal income tax and “all other” General Fund revenues for the 1997 biennium exceeded the 1995 close of session estimate by \$431.5 million or 14.4 percent of 1996 tax liability. Checks were mailed to 1996 taxpayers in mid-November for 14.37 percent of their 1996 tax liability.

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 adjusted gross income was changed by:

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

Federal changes to personal exemptions and deductions:

- X 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.
- X The additional personal exemption for those 65 or older or blind was changed to an additional standard deduction.
- X Persons claimed as another's dependent can no longer claim a personal exemption on their own returns.

In response to the 1986 federal changes, Oregon's

1987 personal income tax law was changed as follows:

- X Oregon adopted the federal definition of adjusted gross income.
- X Oregon decreased the number of marginal tax brackets and reduced the Oregon maximum tax rate.
- X Oregon adopted the federal definition of itemized deductions.
- X Oregon changed the additional personal exemption for those 65 or older or blind to an additional standard deduction.
- X Oregon no longer allowed persons who could be claimed as another's dependent to claim a personal exemption on their own return.

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

- X A new exemption for disabled children.
- X Indexing of the personal exemption credit.
- X An increase in the credit for the permanently and totally disabled from 15 percent to 40 percent of the federal amount.
- X 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.
- X An increase in the standard deduction amounts for each filing status, and removal of AGI as a factor in determining standard deduction amount.
- X 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:

- X 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.

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

### **Tax year 1989:**

- X 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 line “Federal election on interest and dividends of a minor child” was added to Oregon forms.
- X Oregon’s child care credit computation changed. A separate Oregon rate schedule based on taxable income was applied to federally allowed child care expenses.

### **Tax year 1990:**

- X The United States public retirement subtraction was no longer limited to \$5,000 per person.
- X 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:**

- X The subtraction for Oregon and United States public retirement was eliminated. It was replaced by a credit available to all taxpayers age 58 and over who meet the income limit and have retirement income, public or private.
- X New credits for bone marrow programs, child development contributions, and youth apprenticeship programs were added.
- X The Homeowner and Renter Refund Program (HARRP) was eliminated, and the Elderly Rental Assistance Program (ERA) was expanded.
- X Five new subtractions from Oregon income were added: 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.

### **Tax year 1992:**

- X On the federal income tax, itemized deductions, except medical and dental expenses, investment interest expense, nonbusiness casualty and theft losses, and gambling losses were limited for filers with adjusted gross income over \$105,250 (\$52,625 if married filing separately).
- X Federal exclusions for employer-provided educational assistance and employer-provided group legal services ended June 30, 1992. These exclusions were not allowed on the Oregon return.
- X The federal deduction for 25 percent of health insurance costs of self-employed individuals also ended June 30. This deduction was allowed for all of 1992 on the Oregon return. The amount from July 1 to December 31 was claimed as an other subtraction.
- X Military active duty pay income earned outside Oregon was subtracted as an other subtraction.
- X A credit was added for the involuntary moving of a mobile home, if it is the principal residence of the filer, is valued under \$50,000, and the filer’s AGI is under \$30,000. The credit is the lesser of \$1,500 or the actual moving cost taken over a three-year period.
- X A new credit was allowed to 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. The credit was \$12.50 per month per employee up to a maximum of half the total amount paid.
- X 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.
- X Business energy, pollution control, and reclaimed plastics credits have a new qualification. To receive the credit, preference must be given to Oregon producers of the recycled materials.
- X The sewage treatment works hook-up credit increased from \$150 to \$160.

### Tax year 1993:

- X The thresholds for federal limitations for itemized deductions were increased to \$108,450 or \$54,225 if married filing a separate return.
- X 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.
- X The following federal law changes were not allowed on Oregon returns for 1993, but the 1995 legislative session reconnected retroactively, so amended 1993 returns must be filed:
  - Employer-provided educational assistance deduction was reinstated on the federal income tax.
  - Nonresidential Real Property placed in service on or after May 13, 1993 will generally be depreciable over 39 years on federal tax returns. The depreciable life continued to be 31.5 years on Oregon returns.
  - Beginning 1993, federal law allows \$17,500 of the cost of qualifying assets to be expensed (Section 179 expenses). Oregon allowed only \$10,000 to be expensed.
  - Business meals and entertainment expenses may only be deducted at 50 percent on federal return. Oregon followed prior federal law which allows 80 percent to be deducted.
- X Active duty pay income continued to be subtracted as an other subtraction.
- X Minimum age for eligibility for the retirement income credit and special Oregon medical deduction increased to 59.
- X 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.
- X Three credits included as "Other Credits" were revised:
  - Disabled child. Serious emotional disturbance and traumatic brain injury were added to the list of disabilities.

- Rural medical practice. The requirement that the three-year period be completed before taking the credit was removed.
- Crop gleaning. Was due to expire after 1993, now will be allowed indefinitely.

- X Minimum refund check that the department will issue increased to \$5.
- X Requirements for computing estimated tax for 1994 have changed. Estimated tax for 1994 may not be able to be based on 1993 income tax return in some cases.

### Tax year 1994:

- X The thresholds for federal limitations for itemized deductions were increased to \$111,800 or \$55,900 if married filing a separate return.
- X Capital gain distributions were reported with capital gains rather than on a separate line.
- X The federal deduction for 25 percent of health insurance costs of self-employed individuals which expired December 31, 1993, was retroactively reinstated and made permanent in April 1995. On 1994 returns, Oregon allowed this deduction under a separate law.
- X New federal rules apply to moving expenses incurred after 1993. The distance test is increased from 35 to 50 miles and certain expenses are no longer deductible. Moving expenses are now an adjustment available to non-itemizers as well as itemizers rather than a deduction on schedule A. For 1994 returns Oregon followed prior federal law until the Legislature reconnected to federal law as of April 15, 1995.
- X Other federal law provisions affected by the reconnect are:
  - employer-provided educational assistance deductions,
  - depreciation of nonresidential real property,
  - amortization of goodwill and related intangibles,
  - business meals and entertainment,
  - and the election to expense certain tangible property (Section 179 expenses).

### **Tax year 1995:**

- X The thresholds for federal limitations for itemized deductions were increased to \$114,700 or \$57,350 if married filing a separate return.
- X 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.
- X Military active duty pay continues to be subtracted from Oregon income if it was earned outside Oregon.
- X The minimum age requirement for retirement income credit and special Oregon medical deduction is 60.

### **Tax year 1996:**

- X Oregon law follows federal law as of April 15, 1995. Most items are treated the same on Oregon returns and federal returns.

#### **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.
- Standard deductions were \$5,000 for single filers, \$7,500 for joint returns, \$4,150 for married filing separate returns, and \$6,900 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. 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 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 due to the Omnibus Budget Reconciliation Act of 1993, 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 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 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.

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

YEAR	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6	Bracket 7
<b>1930 - 1932</b>							
Single and Separate	To 1,000	1,000 to 2,000	2,000 to 3,000	3,000 to 4,000	4,000 +		
Joint and Head of Household	To 2,000	2,000 to 4,000	4,000 to 6,000	6,000 to 8,000	8,000 +		
Tax Rate	1.0%	2.0%	3.0%	4.0%	5.0%		
<b>1933 - 1938</b>							
Single and Separate	To 1,000	1,000 to 2,000	2,000 to 3,000	3,000 to 4,000	4,000 to 5,000	5,000 +	
Joint and Head of Household	To 2,000	2,000 to 4,000	4,000 to 6,000	6,000 to 8,000	8,000 to 10,000	10,000 +	
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	
<b>1939 - 1946</b>							
Single and Separate	To 500	500 to 1,000	1,000 to 2,000	2,000 to 3,000	3,000 to 4,000	4,000 +	
Joint and Head of Household	To 1,000	1,000 to 2,000	2,000 to 4,000	4,000 to 6,000	6,000 to 8,000	8,000 +	
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	
<b>1947 - 1954</b>							
Single and Separate	To 500	500 to 1,000	1,000 to 2,000	2,000 to 3,000	3,000 to 4,000	4,000 to 5,000	5,000 +
Joint and Head of Household	To 1,000	1,000 to 2,000	2,000 to 4,000	4,000 to 6,000	6,000 to 8,000	8,000 to 10,000	10,000 +
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%
<b>1955 - 1956</b>							
Single and Separate	To 500	500 to 1,000	1,000 to 2,000	2,000 to 3,000	3,000 to 4,000	4,000 to 5,000	5,000 +
Joint and Head of Household	To 1,000	1,000 to 2,000	2,000 to 4,000	4,000 to 6,000	6,000 to 8,000	8,000 to 10,000	10,000 +
Tax Rate	2.90%	4.35%	5.80%	7.50%	8.70%	10.15%	11.60%
<b>1957 - 1968</b>							
Single and Separate	To 500	500 to 1,000	1,000 to 1,500	1,500 to 2,000	2,000 to 4,000	4,000 to 8,000	8,000 +
Joint and Head of Household	To 1,000	1,000 to 2,000	2,000 to 3,000	3,000 to 4,000	4,000 to 8,000	8,000 to 16,000	16,000 +
Tax Rate	3.0%	4.0%	5.0%	6.0%	7.0%	9.0%	9.5%
<b>1969 - 1981</b>							
Single and Separate	To 500	500 to 1,000	1,000 to 2,000	2,000 to 3,000	3,000 to 4,000	4,000 to 5,000	5,000 +
Joint and Head of Household	To 1,000	1,000 to 2,000	2,000 to 4,000	4,000 to 6,000	6,000 to 8,000	8,000 to 10,000	10,000 +
Tax Rate	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%
<b>1982 - 1984</b>							
Single and Separate	To 500	500 to 1,000	1,000 to 2,000	2,000 to 3,000	3,000 to 4,000	4,000 to 5,000	5,000 +
Joint and Head of Household	To 1,000	1,000 to 2,000	2,000 to 4,000	4,000 to 6,000	6,000 to 8,000	8,000 to 10,000	10,000 +
Tax Rate	4.2%	5.3%	6.5%	7.6%	8.7%	9.8%	10.8%
<b>1985 - 1986</b>							
Single and Separate	To 500	500 to 1,000	1,000 to 2,000	2,000 to 3,000	3,000 to 4,000	4,000 to 5,000	5,000 +
Joint and Head of Household	To 1,000	1,000 to 2,000	2,000 to 4,000	4,000 to 6,000	6,000 to 8,000	8,000 to 10,000	10,000 +
Tax Rate	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%
<b>1987 - Present</b>							
	<b>Single and Separate</b>			<b>Joint and Head of Household</b>			
	<b>Bracket 1</b>	<b>Bracket 2</b>	<b>Bracket 3</b>	<b>Bracket 1</b>	<b>Bracket 2</b>	<b>Bracket 3</b>	
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 +	

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

**APPENDIX II-B: PERSONAL INCOME TAX PERSONAL EXEMPTIONS  
AND EXEMPTION CREDITS  
TAX YEARS 1930 TO PRESENT**

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

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

**Personal Exemption Credits 1983 - 1996\*\***

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

\* From 1930 to 1982, taxable income equalled 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.** Adjustments include IRA deductions, 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 prior to determining AGI on federal 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:

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

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

emptions on their own return.

**Exemption tax credit.** \$124 credit for each exemption claimed. 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 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 tax deductions.** Deductions for federal income tax liability. Limited to \$3,000 per return (\$1,500 for married filing separately).

**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.** These returns are 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 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 from rates (tax due before credits are subtracted).

**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 F.

**Net federal tax (Table L).** The sum of basic federal tax, added federal tax, alternate minimum tax, tax from prior years, 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 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.

**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.

**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 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 \$500 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.” Over 98.5 thousand 1995 returns in the \$0 to \$10 thousand AGI level were 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 credit.** 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. Termed the “two-percent kicker,” the refund was given as a tax credit for the last year of the biennium in question in 1985, 1987, and 1989. The 1995 legislative session changed the means of returning the surplus refund to taxpayers. Beginning with the 1995 biennium, a check based on the tax liability in the first year of the biennium is sent to taxpayers. For the 1995 bi-

ennium, the refund was 6.27 percent of the 1994 tax liability. The surplus refund for the 1997 bien-nium was 14.37 percent of the 1996 tax liability.

**Subtractions.** Amounts subtracted from federal AGI to reflect differences between Oregon and fed-eral 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 lia-bility (i.e., tax due greater than zero).

