

Oregon Personal Income Tax Statistics

Tax Year 2002



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Oregon Personal Income Tax Statistics

Tax Year 2002

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

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I. Introduction

The personal income tax, Oregon's largest source of revenue, accounted for 82 percent of the General Fund for the 2001–03 biennium. Because it is the state's primary revenue source, information about this tax program is valuable to businesses, government officials, policymakers, and taxpayers, as well as the general public. The purpose of this publication is to provide a foundation for understanding Oregon's personal income tax. This edition of *Oregon Personal Income Tax Statistics* provides detailed statistics for tax year 2002 as well as historical tables and graphs comparing 2002 data to previous years. The information is based on 2002 income tax returns received by the Department of Revenue in the 2003 calendar year.

This chapter highlights such key statistics as the number of filers, total income, and total tax liability for 2001 and 2002. It also contains a guide to using the report and a summary of current personal income tax law, including a diagram outlining the main components of the personal income tax system. Chapter II provides an historical summary of these components: income and tax, adjustments, additions, subtractions, deductions, and credits.

Chapter III, the largest chapter, is a series of tables detailing different components of the tax system for various groups of taxpayers. The tables provide data based on both an adjusted gross income distribution and an income quintile distribution.¹ Finally, the Appendices provide a history of the income tax brackets and rates (Oregon and federal); the Oregon exemption deduction and credit; federal personal exemptions and standard deductions; the 2 percent surplus refund (kicker); income tax law changes since 1980; and a glossary of terms.

Highlights

- For tax year 2002, the Oregon Department of Revenue received 1.617 million personal income tax returns, a 0.4 percent decrease from 2001. This marks the second consecutive year of decline in the number of returns filed.
- The total adjusted gross income (AGI) of 2002 Oregon filers fell to \$66.6 billion, down 1.7 percent from 2001. This decline follows the 4.5 percent decline experienced in 2001.
- The average AGI of full-year resident filers declined 1.4 percent to \$43,519. Over the same period the Consumer Price Index, the most commonly used measure of inflation, rose 0.8 percent.
- The 2002 total tax liability for all filers was \$3.7 billion, down 2.5 percent from 2001. Since 2000, tax liability has fallen \$455 million, or 10.8 percent. The average tax liability for all filers declined 2 percent, falling from \$2,362

Oregon Personal Income Tax Selected Statistics, 2001 and 2002

(Dollars in millions except where indicated)

	2001	2002	% Change
Number of Returns	1,623,813	1,616,700	-0.4%
Full-Year	1,434,684	1,432,971	-0.1%
Part-Year & Nonresident	189,129	183,729	-2.9%
Adjusted Gross Income	\$67,806	\$66,624	-1.7%
Full-Year	\$63,351	\$62,361	-1.6%
Part-Year & Nonresident	\$4,454	\$4,263	-4.3%
Taxable Income	\$52,101	\$51,121	-1.9%
Full-Year	\$48,274	\$47,423	-1.8%
Part-Year & Nonresident	\$3,827	\$3,698	-3.4%
Tax Liability	\$3,836	\$3,741	-2.5%
Full-Year	\$3,567	\$3,484	-2.3%
Part-Year & Nonresident	\$268	\$257	-4.1%
Avg. AGI (dollars)	\$41,757	\$41,210	-1.3%
Full-Year	\$44,157	\$43,519	-1.4%
Part-Year & Nonresident	\$23,552	\$23,205	-1.5%
Avg. Tax Due (dollars)	\$2,362	\$2,314	-2.0%
Full-Year	\$2,486	\$2,431	-2.2%
Part-Year & Nonresident	\$1,419	\$1,399	-1.4%
Effective Tax Rate*	5.7%	5.6%	-0.7%
Full-Year	5.6%	5.6%	-0.8%
Part-Year & Nonresident	6.0%	6.0%	0.2%

* Tax liability divided by adjusted gross income

¹ The 20 percent of taxpayers with the lowest income make up the first quintile, the 20 percent of taxpayers with the next highest income make up the second quintile, and so on. The top 20 percent is separated into three groups — the top 1 percent, the next 4 percent, and the next 15 percent.

in 2001 to \$2,314 in 2002. The figure for full-year filers fell by slightly more, 2.2 percent, from \$2,486 to \$2,431.

- Interest and dividend income suffered the largest decline in 2002, falling 21 percent from \$3.4 billion in 2001 to \$2.7 billion. Capital gains fell by 14 percent to \$2.5 billion; in just two years, capital gain income fell by nearly 60 percent from its peak of \$6 billion in 2000. Wage income experienced weak growth of just 0.6 percent. The strongest income growth came from rent, partnerships, and S-corporations, which grew by 3.9 percent in 2002.
- The number of taxpayers choosing to file their return electronically grew 19 percent to roughly 494,000 returns. These electronic filers represent roughly 31 percent of all filers.

Guide to Using this Report

Because the starting point on Oregon's main tax form (Form 40) is federal adjusted gross income (AGI), this report includes information found on the federal tax forms — components of income and federal adjustments (gross income minus adjustments equals AGI).² The federal and Oregon tax returns are organized into distinct sections, each focusing on a certain component of the income tax system. This report follows that structure and discusses each component separately. The flowchart on page 4 outlines the calculation of income taxes while Chapter II provides a summary and historical trends for the following components:

- **Income and Tax** – The components of income are listed on the federal form and include wages, interest, capital gains, etc. The total of these components is referred to as gross income. Tax refers to the tax liability reported on the 2002 Oregon tax forms.
- **Adjustments** – These elements are deductions (often referred to as above-the-line deductions) that all filers are allowed to take, including those who claim the standard deduction. They are on the federal form and reduce the amount of income that is taxed. Examples include IRA contributions, moving expenses, and student loan interest. Gross income reduced by adjustments is referred to as federal adjusted gross income.
- **Additions** – These elements represent income that the federal government does not tax, but Oregon does. They are added to AGI on the Oregon form. Examples include interest on government bonds of other states and long-term care insurance premiums (if claiming a federal deduction and an Oregon credit for those premiums).
- **Subtractions** – These elements represent income that the federal government taxes, but Oregon does not. They are subtracted from AGI on the Oregon form. Examples include Social Security income and federal pension income. Also, one of the most significant subtractions is federal income taxes; taxpayers were allowed to subtract up to \$3,250 of federal income taxes in 2002.
- **Deductions** – Taxpayers are allowed to reduce the amount of income that is taxed by the total of their itemized deductions or standard deduction, whichever is greater. Oregon allows the same itemized deductions as the federal government with one exception—state income taxes. Examples of itemized deductions include property taxes paid, charitable gifts, and mortgage interest. Oregon also allows a deduction for certain medical expenses for elderly taxpayers who choose to itemize their Oregon deductions.
- **Credits** – These elements reduce tax liability on a dollar-for-dollar basis. The only Oregon credit in 2002 that was refundable was the claim of right income repayments credit (the working family child care credit becomes refundable in 2003), which means that liability could be reduced only to zero. If total credits exceeded liability then some of the credits remained unused, although some could be carried over to subsequent years. Examples include the personal exemption credit, earned income credit, and retirement income credit.

² Technically, Oregon law ties to the federal definition of taxable income; however, it can be helpful to think of federal adjusted gross income as the starting point for determining Oregon taxes.

Chapter II, “2002 Summary and Historical Trends,” discusses each of the components in an historical context. Key figures from 2002 are combined with historical numbers to provide a sense of trends and changes over time. Chapter III contains tables that provide detailed information for various groups of taxpayers for tax year 2002 only. For tables that include part-year and nonresident returns, only the Oregon portion of income is used.

Most exhibits and tables in Chapters I and II are devoted to full-year returns, which represent 89 percent of all returns and constitute the strongest base for statistical inference. Focusing on full-year returns allows the user to obtain a clearer understanding of the income tax program for two reasons. First, the calculations involved with full-year returns are more straightforward because they don’t involve the sharing of any income, deductions, or credits among states. Second, part-year and nonresident returns may reflect significant amounts of income and deductions that have nothing to do with economic activity in Oregon.

Understanding how the tables are labeled is helpful when sorting through the detail provided in Chapter III. The two key pieces of information are the letter designation and the group of taxpayers listed at the top of each table. Tables that have the same letter designation contain the same data but for different groups of taxpayers. For example, Table A provides a summary of total income and tax, so there is a “Table A” for full-year returns, part-year returns, each county, etc. For a more complete description of these tables, refer to page 27.

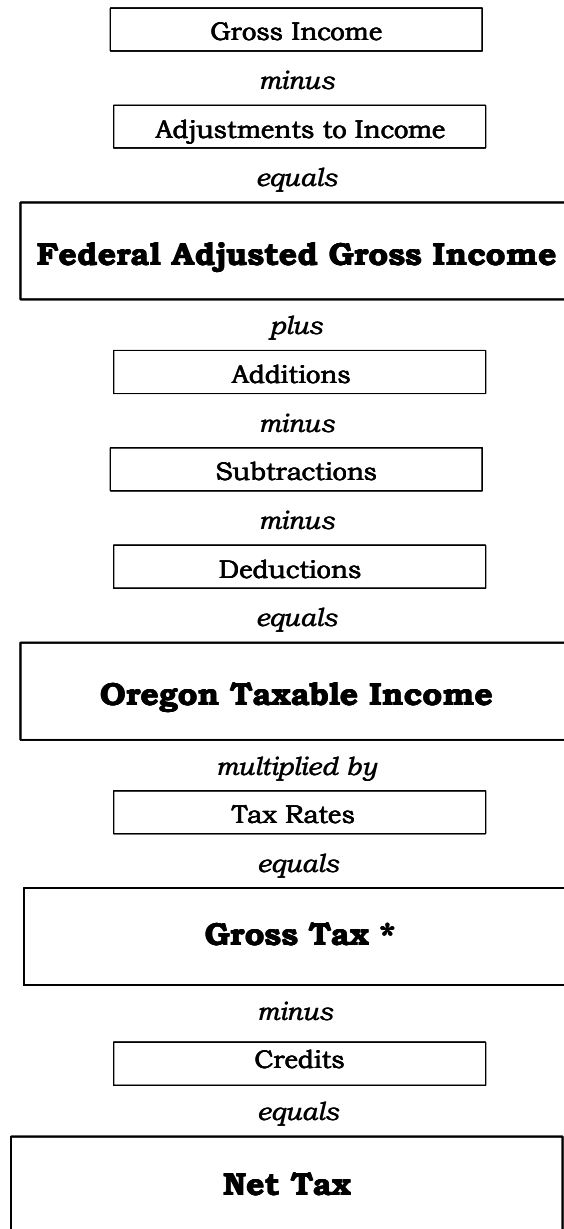
There are three definitions to keep in mind when using the information in this report:

- One household does not always correspond to one tax return. In some cases, no one in a household may be required to file a tax return (e.g., certain low-income households). In other cases, more than one person in a household may file a tax return (e.g., a household where the parents and children each file a return).
- The definition of family size as used in this report pertains to the number of personal exemptions claimed on the tax return, excluding exemptions for disabilities. Essentially this total is the number of taxpayers (2 if joint, 1 otherwise) plus the number of dependents claimed on the return.
- The term filer is used interchangeably with the term return; each return filed counts as one filer. Each joint return is considered one filer. This definition is distinct from that of taxpayer, where each joint return is considered to represent two taxpayers.

Summary of the Oregon Personal Income Tax Calculation

From 1997 to 2002, Oregon personal income tax law was continuously tied to the federal definition of taxable income. Oregon law automatically adopted changes made at the federal level that affected taxable income. The 2003 Legislature suspended the rolling reconnect for tax years 2003 through 2005. For tax year 2003, Oregon is tied to federal law pertaining to taxable income as of December 31, 2002. The diagram below shows the full-year tax computation.

How Oregon Personal Income Tax is Computed



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

The following examples are elements from the preceding diagram:

Gross income includes:

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

Adjustments to income include:

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

Additions include:

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

Subtractions include:

- Oregon income tax refunds
- Social Security income
- Federal income tax (up to \$3,250 or \$1,625 if married filing separately)
- Federal pension income
- U.S. bond interest
- Military active duty pay
- Scholarship awards used for housing expenses

Deductions (standard/itemized) include:

- One of the following Oregon standard deductions:
 - \$3,280 for joint filers
 - \$2,640 for head-of-household filers
 - \$1,640 for single filers
 - \$1,640 for married-filing-separately
- An additional standard deduction for persons age 65 or older or blind of \$1,000 for joint and married-filing-separate filers or \$1,200 for single and head-of-household filers

OR

- Federal itemized deductions (except state income taxes), including:
 - Medical and dental expenses
 - Property taxes
 - Home mortgage interest
 - Investment interest
 - Charitable gifts
 - Casualty or theft losses
- Special medical deduction

Tax credits include:

- Personal exemption of \$145
- Earned income
- Working family child care
- Child and dependent care
- Political contribution
- Elderly or permanently disabled
- Retirement income
- Income tax paid to other states
- Other credits

Tax Rates

The tax rates and brackets for tax year 2002 are provided in the table below. Taxpayers whose filing status is either single or married filing separately are subject to the same brackets. Similarly, taxpayers whose filing status is either joint or head of household are subject to the same brackets. The three tax rates have not changed since 1987, but since 1993, the tax brackets have been indexed for inflation, currently using the United States Consumer Price Index (CPI) as the gauge of inflation.

2002 Tax Rates	For persons filing single or married-filing-separately	
	If taxable income is:	
	Not over \$2,500.....	then tax is: 5% of taxable income
	Over \$2,500 but not over \$6,250	\$125 plus 7% of excess over \$2,500
	Over \$6,250.....	\$388 plus 9% of excess over \$6,250
	For persons filing joint, head-of-household, or qualifying widow(er) with dependent child	
If taxable income is:		
Not over \$5,000.....	then tax is: 5% of taxable income	
Over \$5,000 but not over \$12,500	\$250 plus 7% of excess over \$5,000	
Over \$12,500.....	\$775 plus 9% of excess over \$12,500	

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

For additional information, please refer to Oregon Department of Revenue's *Publication 17*, *Oregon Individual Income Tax Guide*, 2002 edition. A history of Oregon tax rates and brackets is provided in Appendix A in the back of this publication. For additional information on adjustments, deductions, subtractions, and credits, refer to the *State of Oregon 2003-05 Tax Expenditure Report*.

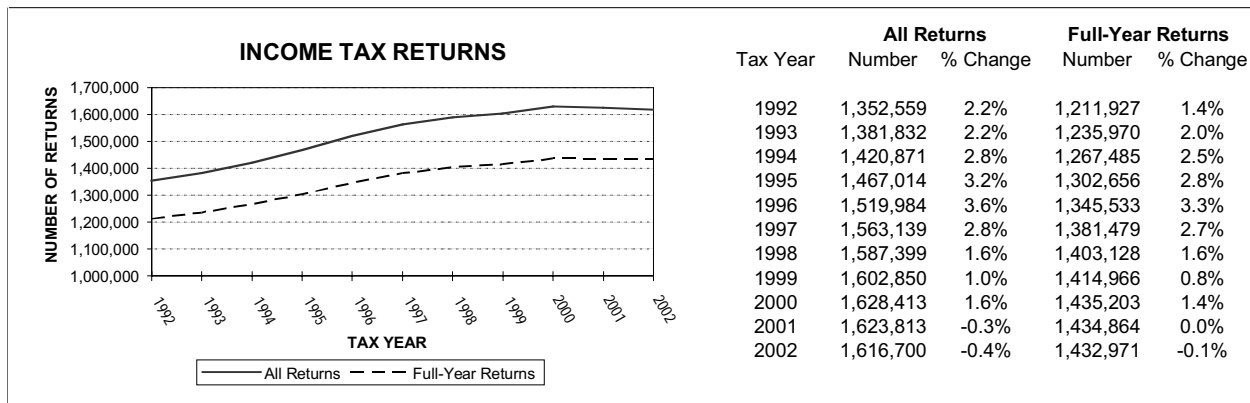
II. 2002 Summary and Historical Trends

In this chapter, data for the 2002 tax year are compared to data from previous years. Income and tax trends are discussed first. Adjustments, additions, subtractions, deductions, and credits are each summarized and compared. Then, electronic returns are discussed, followed by an historical summary of part-year filers. The section concludes with a summary of county level data. In making year-to-year comparisons, tax law changes should be taken into account. Appendix F provides a synopsis of tax law changes affecting tax years 1980–2003.

Income and Tax

For the second consecutive year there was a decline in the total number of personal income tax returns filed. The number of returns filed declined 0.4 percent, falling from 1,623,813 in 2001 to 1,616,700 in 2002. Exhibit 1 shows the trend in returns filed since 1992 for all returns and full-year returns. Over this time period, full-year returns have accounted for roughly 89 percent of all returns each year.

EXHIBIT 1



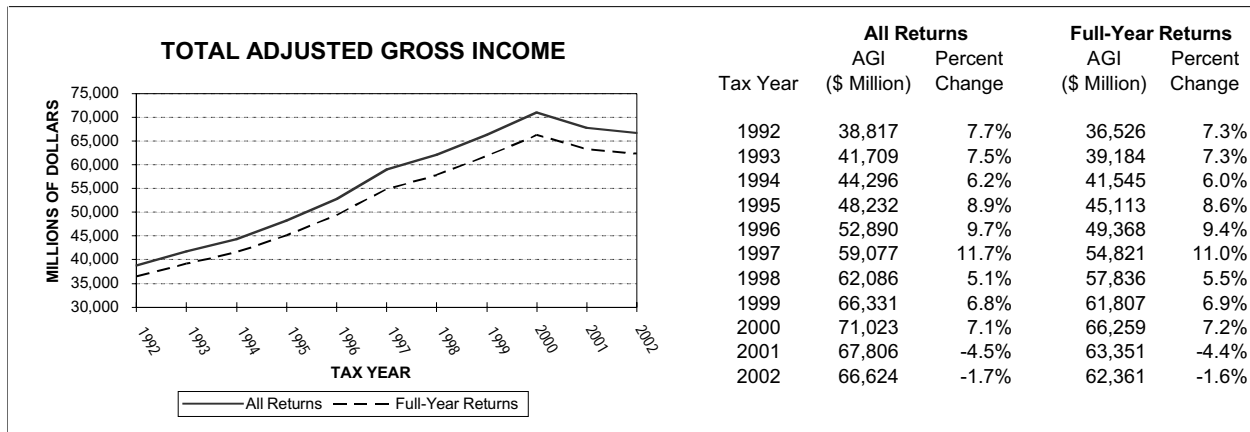
The table to the right shows the number of filers in each tax bracket. Oregon's top tax rate of 9 percent takes effect at a relatively low level of income. Consequently, most filers (70 percent) have some income taxed at the top rate. It should be noted that a portion of the income of these taxpayers is also taxed at the 5 and 7 percent rates.

Eight percent of filers have no taxable income. Often, these taxpayers file a return to get a refund of taxes that had been withheld during the tax year. Other taxpayers are required to file because their income exceeds the filing threshold, but they have deductions and subtractions that completely offset that income.

	Returns	Share
No Taxable Income	131,404	8.1%
5% bracket	146,161	9.0%
7% bracket	212,794	13.2%
9% bracket	1,126,341	69.7%

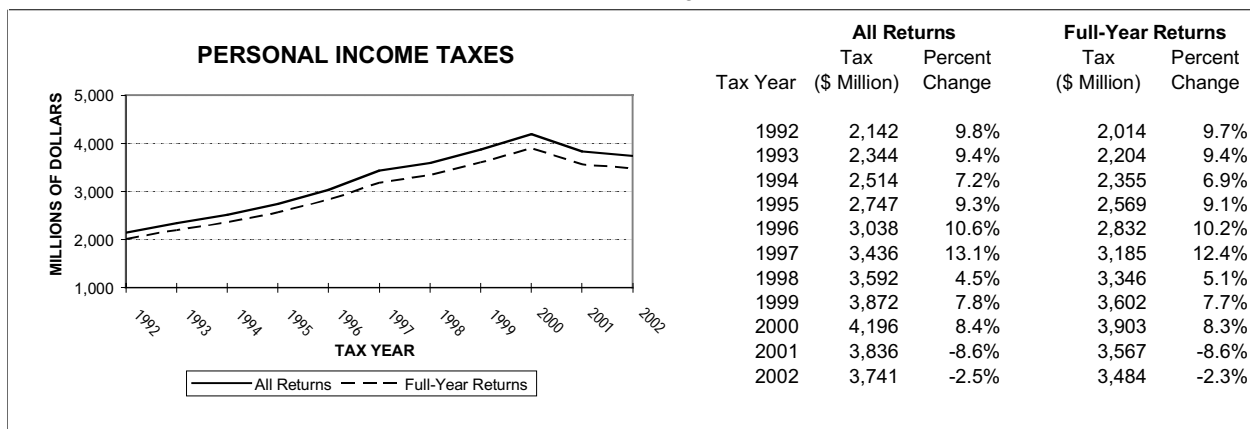
While the total number of returns declined 0.4 percent, total adjusted gross income (AGI) fell by 1.7 percent, to \$66.6 billion. Exhibit 2 shows the level of AGI for tax years 1992 to 2002. Between 1992 and 2000, AGI growth averaged 7.8 percent; in the two years since 2000 it has fallen by an annual average of 3.1 percent. As reflected in the graph, the greatest one-year growth was in 1997, when AGI grew by 11.7 percent. On average since 1992, 94 percent of the total AGI was attributable to full-year residents.

EXHIBIT 2



As reflected in Exhibit 3, Oregon personal income taxes experienced a stronger decline in 2002 than AGI, falling by 2.5 percent to \$3.7 billion. Taxes declined more than AGI because deductions and credits increased in 2002. As shown in the flowchart on page 4, growth in subtractions and deductions results in lower taxable income even when AGI remains unchanged. Growth in credits also contributed to the more severe decline in taxes. Exhibit 3 shows the history of personal income taxes from 1992 to 2002. Over that period, the growth rate peaked in 1997 at 13.1 percent. Tax year 2002 was the second consecutive year of decline.

EXHIBIT 3



Tables A and B on pages 31 and 32 provide additional detail on the number of returns, AGI, and tax for all 2002 returns. Tables A and B on pages 43 and 44 provide the same detail for full-year filers.

EXHIBIT 4

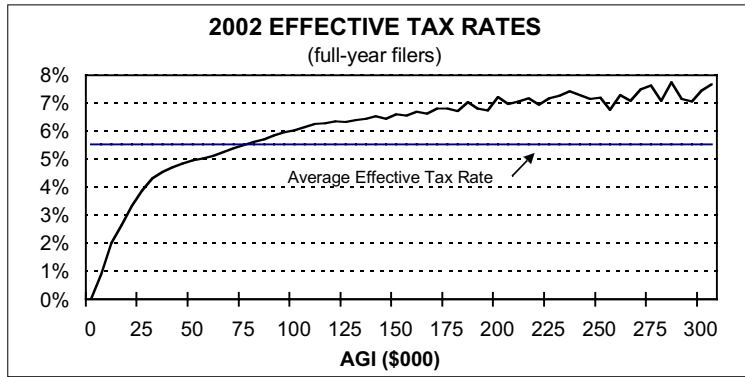


Exhibit 4 shows the effective tax rates (tax as a percent of AGI) for full-year filers in 2002, according to AGI level. The rate climbs quickly from zero to 4.5 percent for filers with income of roughly \$35,000. The rate continues to increase but at a slower pace and gradually reaches 7.7 percent for the top income filers. The effective tax rate increases for taxpayers with higher incomes because they have a greater share of their income taxed at 9 percent. The average effective tax rate is 5.5 percent, which corre-

sponds to an AGI level of roughly \$75,000.

To provide some context for the changes in income and tax over time, it can be helpful to look at changes in economic activity. Exhibit 5 presents Oregon personal income and selected economic indicators from 1992 to 2002. These indicators are from the federal Bureau of Economic Analysis (personal income), the federal Bureau of Labor Statistics (Portland CPI), the Oregon Office of Economic Analysis (nonagricultural employment), the Center for Population Research and Census at Portland State University (population), and the Oregon Employment Department (unemployment rate). Because there is no reported inflation index for the state of Oregon, the Portland area Consumer Price Index (CPI) is used.

Personal income grew twice as fast as prices between 1992 and 2002, increasing by 73 percent while prices grew by 31 percent. Oregon's population grew 17 percent between 1992 and 2002. Nonagricultural employment grew faster than population during this time period, experiencing an increase in the workforce of 305,000, or 24 percent; between 2000 and 2002 however, employment fell by 2.2 percent. Between 1992 and 2002, the unemployment rate for the state was the highest in 2002 at 7.6 percent, slightly above the 1992 level of 7.5 percent. The unemployment rate was lowest in 1995, 4.8 percent.

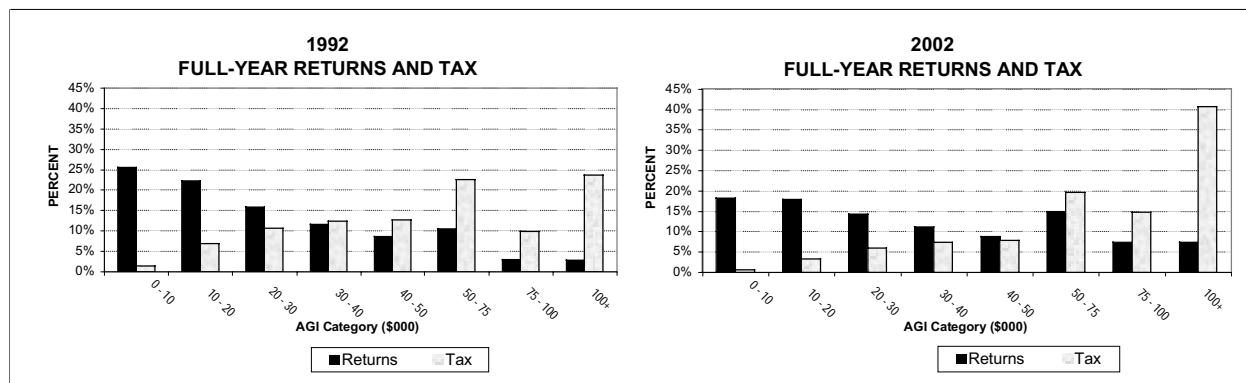
EXHIBIT 5

	Personal Income (\$ Million)	Portland CPI (1982-84=100)	Nonag. Employment (Thousands)	Population (Thousands)	Unemployment Rate
1992	58,163	139.9	1,267	2,992	7.5%
1993	61,916	144.7	1,308	3,060	7.3%
1994	66,130	148.9	1,363	3,121	5.5%
1995	71,209	153.2	1,418	3,184	4.8%
1996	75,561	158.6	1,475	3,247	5.9%
1997	80,578	164.1	1,526	3,304	5.8%
1998	85,262	167.1	1,552	3,352	5.6%
1999	89,058	172.6	1,575	3,394	5.7%
2000	95,500	178.0	1,607	3,437	4.9%
2001	98,000	182.4	1,594	3,472	6.3%
2002	100,500	183.8	1,572	3,505	7.6%

Exhibit 6 shows the number of full-year returns and amount of total tax by AGI level for 1992 and 2002. Note that while lower-income taxpayers make up the majority of returns, higher-income taxpayers pay the majority of the tax. For example, 36 percent of 2002 full-year taxpayers had an income of \$20,000 or less; these taxpayers paid 4 percent of total taxes. On the other hand, those 2002 full-year taxpayers with income of at least \$100,000 comprised 7.4 percent of all taxpayers and paid 40.7 percent of all personal income taxes. Taxes are concentrated among the taxpayers with the highest incomes because these taxpayers also have the greatest share of income. While not shown in

the exhibit, the 7.4 percent of 2002 taxpayers with income of at least \$100,000 represent 32.1 percent of the total amount of income for full-year filers.

EXHIBIT 6



The two graphs in Exhibit 6 show changes in the distributions of taxes and returns between 1992 and 2002. The distribution of tax returns became less concentrated among lower-income filers while the distribution of tax became even more concentrated among higher-income filers. For example, the percent of full-year filers reporting an income of less than \$30,000 fell from 63.5 percent in 1992 to 50.4 percent in 2002. This group owed 18.8 percent of the tax in 1992 but 9.9 percent in 2002. The share of taxpayers with an income of at least \$100,000 nearly tripled, rising from 2.8 percent in 1992 to 7.4 percent in 2002. Similarly, the share of tax paid by these taxpayers nearly doubled, rising from 23.7 percent in 1992 to 40.7 percent in 2002.

Turning to types of income, one of the most common definitions of income is gross income, as included on the federal tax forms. These are all the types of income that the federal government taxes. Exhibit 7 contains these income sources for tax years 1992, 2001, and 2002 for full-year filers. Wages comprise the greatest share of income, representing roughly 70 percent of all full-year income for 2002. The next two most significant income sources are pensions (10.6 percent) and rent, partnership, and S-corporation (4.8 percent). The composition of income for 2002 was similar to that of 2001, with the declines in interest, dividends, and capital gains driving modest changes in the relative shares of income. The only income components to grow were rent, partnership, and S-corporation (\$111 million, or 3.9 percent), pensions (\$162 million, or 2.5 percent), and wages (\$249 million, or 0.6 percent).

Exhibit 7 also shows the changes in income sources from 1992 to 2002 as well as the changes from 2001 to 2002. Due to the recent recession, the changes in 2002 mirror those in 2001 and differ dramatically from the trends throughout the 1990s. For example, the strong growth of capital gains throughout the 1990s (an average annual growth rate of 17.6 percent) increased the relative share of capital gains from 4 percent in 1992 to 9 percent in 2000. By 2002, this share fell to 4 percent, equaling its 1992 share. Despite growth throughout the 1990s, the declines in 2001 and 2002 have resulted in wages, interest and dividends, and business income each representing a smaller share of total income in 2002 than they did in 1992. Conversely, pension income grew from 7.3 percent of total income in 1992 to 10.6 percent in 2002. Further detail on the components of AGI can be found in Tables D and D.1 on pages 46 and 47.

Exhibit 7

SOURCES OF ADJUSTED GROSS INCOME							
FULL-YEAR RETURNS FOR SELECTED YEARS							
Source of Income (\$ Million)	1992	2001	2002	Average Change: 1992 to 2002		Change: 2001 to 2002	
				Amount	%	Amount	%
Wages, Salaries, Tips	25,867	43,677	43,926	1,806	5.4%	249	0.6%
Taxable Dividends & Interest	2,547	3,441	2,724	18	0.7%	-717	-20.8%
Net Business Income	1,993	2,472	2,450	46	2.1%	-22	-0.9%
Capital Gains	1,450	2,914	2,494	104	5.6%	-420	-14.4%
Taxable Pensions	2,654	6,458	6,620	397	9.6%	162	2.5%
Rent, Partnership, S-Corp	1,510	2,852	2,963	145	7.0%	111	3.9%
Net Farm Income	-92	-231	-273	-18	-11.5%	-42	-18.3%
Other Income	1,063	2,510	2,409	135	8.5%	-101	-4.0%
* Adjustments	464	741	952	49	7.4%	211	28.4%
Total Adjusted Gross Income	36,527	63,351	62,361	2,583	5.5%	-990	-1.6%
Composition (%)	1992	2001	2002	Total Change: 1992 to 2002		Change: 2001 to 2002	
Wages, Salaries, Tips	70.8%	68.9%	70.4%	-0.38%		1.49%	
Taxable Dividends & Interest	7.0%	5.4%	4.4%	-2.61%		-1.06%	
Net Business Income	5.5%	3.9%	3.9%	-1.53%		0.03%	
Capital Gains	4.0%	4.6%	4.0%	0.03%		-0.60%	
Taxable Pensions	7.3%	10.2%	10.6%	3.35%		0.42%	
Rent, Partnership, S-Corp	4.1%	4.5%	4.8%	0.62%		0.25%	
Net Farm Income	-0.3%	-0.4%	-0.4%	-0.19%		-0.07%	
Other Income	2.9%	4.0%	3.9%	0.95%		-0.10%	
* Adjustments	1.3%	1.2%	1.5%	0.26%		0.36%	
Total AGI	102.5%	102.3%	103.1%				

* Adjustments to total income from federal Form 1040 or 1040A, which are subtracted from Gross Income to compute Adjusted Gross Income (AGI).

Also of interest is the amount of tax due on each component of income. To obtain a clear understanding of this tax distribution, it is necessary to use a slightly different definition of income. While Exhibit 7 presents the components of gross income, as defined by the federal government, Exhibit 8 focuses on income taxed by the state of Oregon. The difference is that Oregon does not tax some income that the federal government does, and vice versa. As described on page 2 of this report, that income that is not taxed by Oregon is referred to as subtractions, while the income that Oregon does tax is referred to as additions. This modified gross income is shown in Exhibit 8, along with the tax on each income component. Also included in the table are the effective tax rates for each type of income.

As shown in the table, wages are the dominant source of income, representing \$43.9 billion of the \$60.9 billion total, or 72.1 percent. Taxes on wages in 2002 amounted to \$2.5 billion of the \$3.5 billion (71.9 percent) total for full-year filers. The second largest income source was pensions, which represented 7.7 percent of income, but only 5.9 percent of taxes. Capital gains accounted for 4.1 percent of income but 5 percent of taxes. The reason for this difference is that proportionately more

capital gains income is taxed at the top rate of 9 percent than is wage or pension income. The distribution for each type of income is also reflected in the effective tax rate for that income source. Income from partnerships, S-corporations, and rent (i.e., business income reported on the federal Schedule E) has the highest effective tax rate (7.9 percent) of all income categories. Pension income, on the other hand, has the lowest effective tax rate at 4.3 percent.

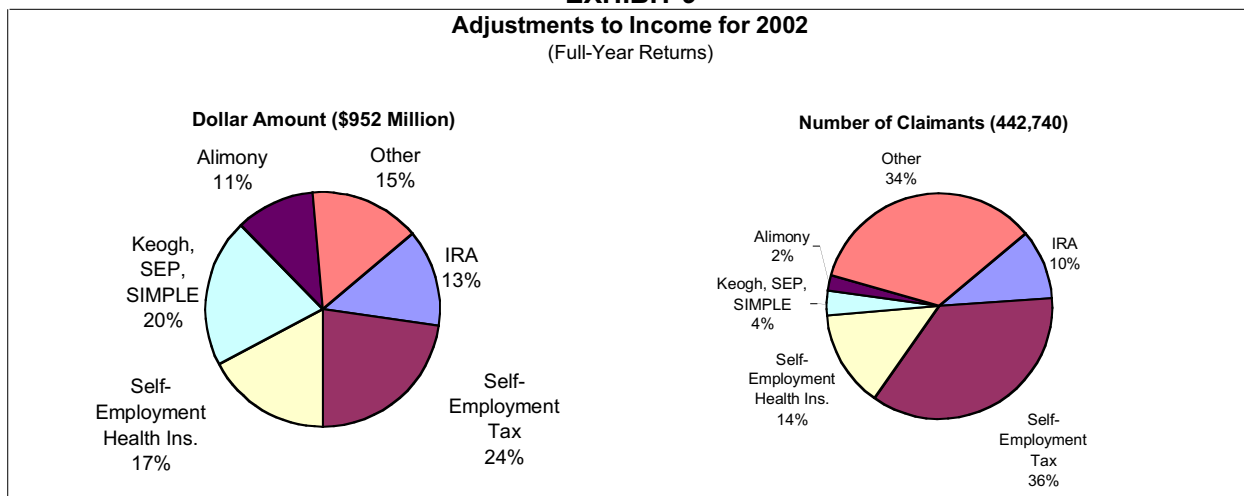
Exhibit 8

Share of Tax by Income Source Full-Year Returns, Tax Year 2002					
Income Source	Income (\$ million)	Share of Income	Tax (\$ million)	Share of Tax	Effective Tax Rate
Wages	43,926	72.1%	2,505	71.9%	5.7%
Pensions	4,701	7.7%	204	5.9%	4.3%
Partnership, S-corp, Rent	2,963	4.9%	233	6.7%	7.9%
Interest & Dividends	2,624	4.3%	117	3.4%	4.5%
Capital Gains	2,494	4.1%	175	5.0%	7.0%
Sole Proprietors	2,450	4.0%	121	3.5%	4.9%
Other	1,736	2.9%	127	3.6%	7.3%
Total	60,894	100.0%	3,484	100.0%	5.7%

Adjustments

Exhibit 9 illustrates the distribution of adjustments (above-the-line deductions) claimed by full-year filers in 2002. Adjustments are deductions that all filers are allowed to take, whether they claim a standard deduction or itemize their deductions. They are found on federal Forms 1040 and 1040A and are subtracted from gross income when computing federal AGI.

EXHIBIT 9

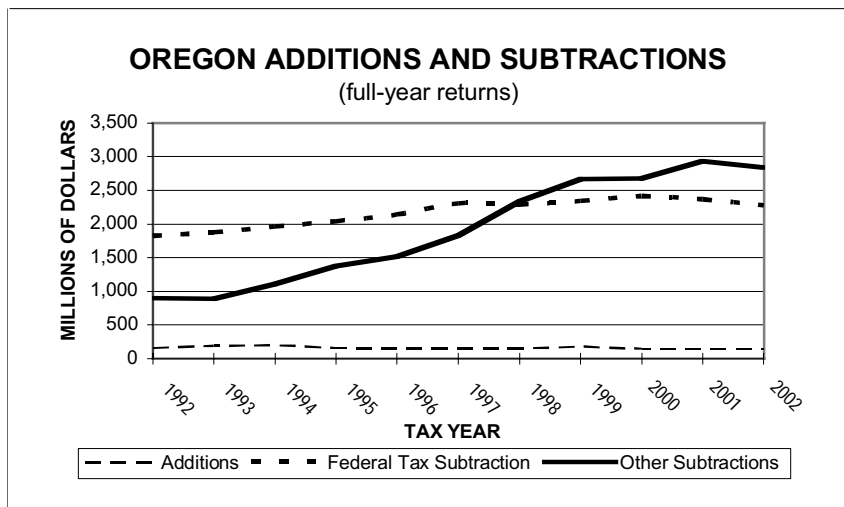


The largest adjustment taken by full-year filers, in terms of total dollars, was the deduction for one-half of federal self-employment taxes. Taxpayers who are self-employed are required to make payments in lieu of Social Security and Medicare taxes. These payments, called self-employment taxes, represent the taxes that are usually paid by both the employer and employee. Essentially, this deduction allows self-employed taxpayers to subtract the employee portion of the payments from their gross income. Oregonians deducted just over \$215 million of self-employment taxes in 2002. With total adjustments equaling nearly \$952 million, self-employment tax deductions represented 24 percent of all adjustments taken.

Contributions to Keogh, SEP, and SIMPLE retirement plans represented the next largest adjustment at 20 percent of the total. In 2002, full-year filers deducted \$195 million from income for contributions made to these retirement plans. The category “Other,” which equals roughly 15 percent of the total, includes adjustments for student loan interest, medical savings accounts, moving expenses, and penalties on early savings withdrawals; it also includes two new adjustments for 2002, educator expenses and a deduction for tuition and fees.

Self-employment tax was also the most frequently claimed adjustment; roughly 158,600 full-year filers claimed this deduction, or 36 percent of all claims. (A claim differs from a filer in that each filer can claim more than one adjustment.) While contributions to Keogh, SEP, and SIMPLE plans comprised 20 percent of total adjustment dollars, they comprised only 4 percent of all claims. Conversely, “Other” adjustments represented only 15 percent of the total dollars, but they comprised 34 percent of the claims. Additional detail on the adjustments claimed in 2002 can be found in Tables E and E.1 on pages 57 and 58-61.

EXHIBIT 10



Additions and Subtractions

Oregon additions to and subtractions from federal AGI for the past 10 years (for full-year filers) are summarized in Exhibit 10. Because the federal income tax subtraction represents roughly half of all subtractions, it is shown separately in the exhibit and throughout this publication. Throughout most of the 1990s, Oregon additions were relatively stable, generally ranging between \$150 million and \$160 million. Exceptions were 1993, 1994, and 1999 when they reached levels of

\$189 million, \$200 million, and \$178 million. The total was roughly \$145 million in 2001 and 2002.

The federal tax subtraction was the most significant subtraction throughout the 1990s. From 1991 to 1997, it was larger than all other subtractions combined. Growing steadily between 1992 and 1997, it averaged growth of just under 5 percent annually. With the federal tax cuts in 1998 and 2001, this subtraction declined by 0.7 and 2 percent, respectively. The federal tax subtraction also fell in 2002, by 3.7 percent. The recession also contributed to lower federal taxes in 2001 and 2002.

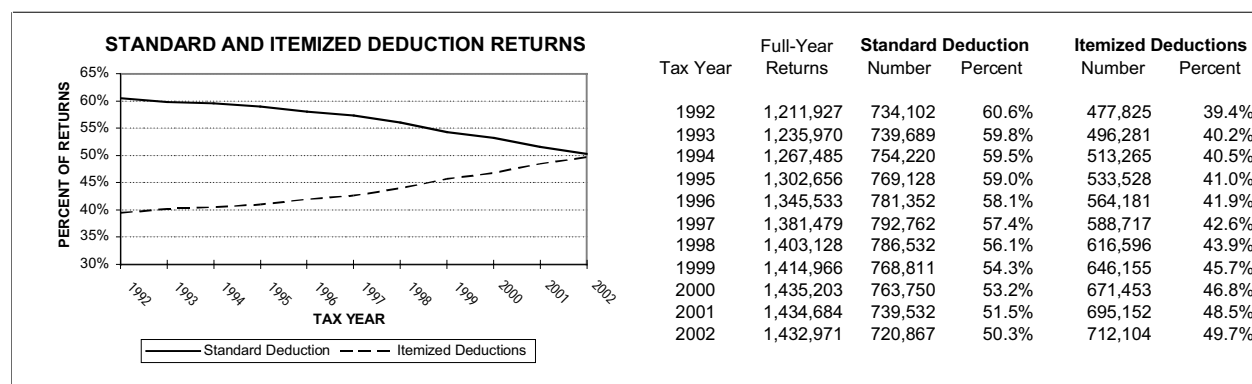
Changes in Oregon tax law have made the amount of “other subtractions” more volatile over time. From 1992 to 1997, the most significant “other subtractions” that were allowed included Social Security income taxed by the federal government, Oregon income tax refund included in federal income, and interest from U.S. government bonds. Much of the growth over this time period is attributable to Social Security income. Also, in each odd numbered year between 1995 and 2001, kicker checks increased the “other subtractions” total. And in 1998, a subtraction for federal pension income was allowed for the first time.

Additional detail on additions and subtractions for 2002 can be found in Tables F and F.1 on pages 62 and 63-65.

Deductions

In general, taxpayers who itemize their federal deductions also itemize their Oregon deductions. Exhibit 11 shows the percent of filers claiming, for Oregon, either a standard deduction or itemized deductions. Overall, the share of full-year filers claiming itemized deductions has grown steadily since 1992 and reached 49.7 percent in 2002. Of the \$11.6 billion in deductions for 2002, 86 percent is due to itemized deductions.

EXHIBIT 11



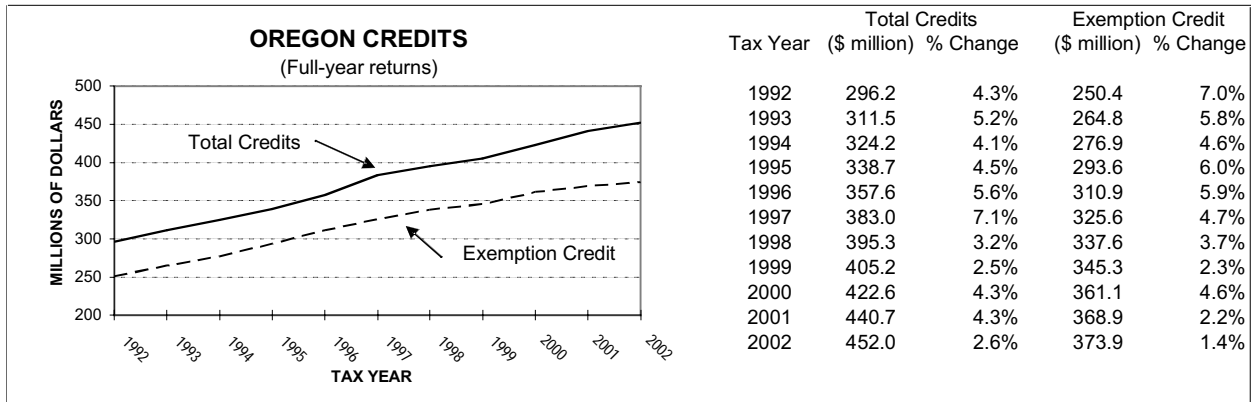
Oregon itemized deductions equal federal itemized deductions, with two exceptions. First, Oregon does not allow the deduction for state income taxes. Second, Oregon allows a special medical deduction for taxpayers age 62 or older. This deduction is the amount of medical and dental expenses that could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

While most filers use the same type of deduction on both the federal and Oregon returns, some taxpayers will itemize deductions only for the federal return or Oregon return, but not both. These exceptions will occur if a significant share of the federal itemized amount is due to state income taxes. When this is the case, some filers find that their Oregon standard deduction is greater than the total of their other itemized deductions. Similarly, some filers who itemized their deductions for Oregon due to a significant special medical deduction may use the standard deduction on their federal return. Tables G and H on pages 66 and 67 contain additional detail on full-year filers who take the standard deduction and those who itemize their deductions.

Credits

The recent history of Oregon credits taken by full-year filers is shown in Exhibit 12. Because roughly 83 percent of the total is due to the personal exemption credit, it is shown separately. Except for a spike in 1997, growth in total credits has been relatively stable. The earned income and working family child care credits were first allowed in 1997. Together, they accounted for roughly 58 percent of the growth between 1996 and 1997. Altogether, full-year filers claimed \$452 million in credits in 2002, of which \$374 million was due to the personal exemption credit. Of the remaining \$78 million of credits, the largest share was due to the credit for taxes paid to other states (\$16 million). The working family child care credit was the next largest with \$14 million. Additional detail on credits can be found in Table I and I.1 on pages 68 and 69-71.

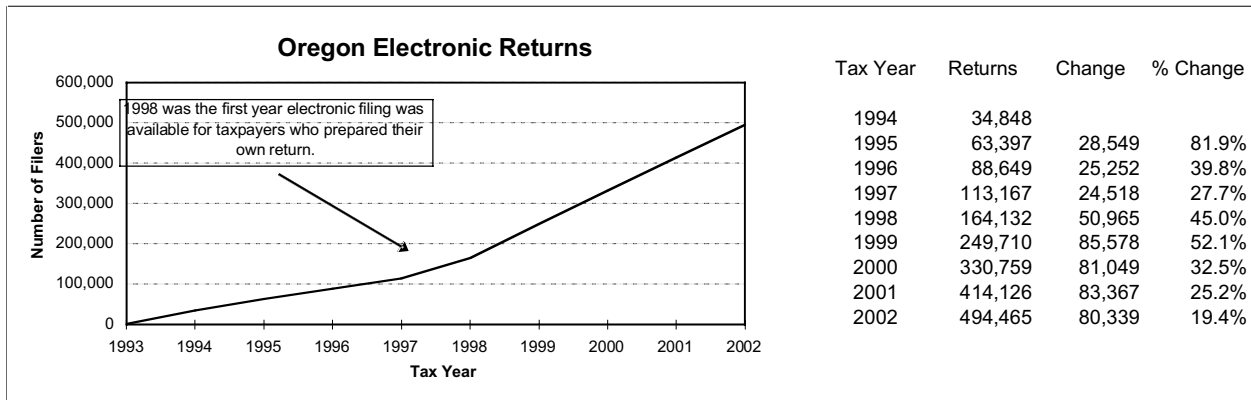
EXHIBIT 12



Electronic Returns

The state of Oregon started offering electronic filing with a limited pilot project in 1993. Since 1994 the growth of electronic filing has been dramatic, as shown in Exhibit 13. Between 1994 and 1997 electronic returns could only have been filed by professional tax preparers; the annual growth during this time averaged more than 26,000. In 1998, individuals who prepared their own returns were allowed to file electronically for the first time and growth jumped to 51,000, or 45 percent. In 1999, nonresident and part-year filers were allowed to file electronically, and growth again increased, to 52 percent. Since 2000, growth has remained strong with roughly 80,000 new electronic filers each year.

EXHIBIT 13



Looking at electronic returns reveals some interesting patterns. Exhibit 14 shows the percent of full-year electronic filers by income level. Generally speaking, as incomes rise, filers are less likely to file an electronic return. While only 2002 data are reflected in the chart, this has generally been the case throughout the history of electronic filing in Oregon. The share of filers choosing this method peaks at just under 38 percent for taxpayers with income between \$80,000 and \$85,000.

EXHIBIT 14

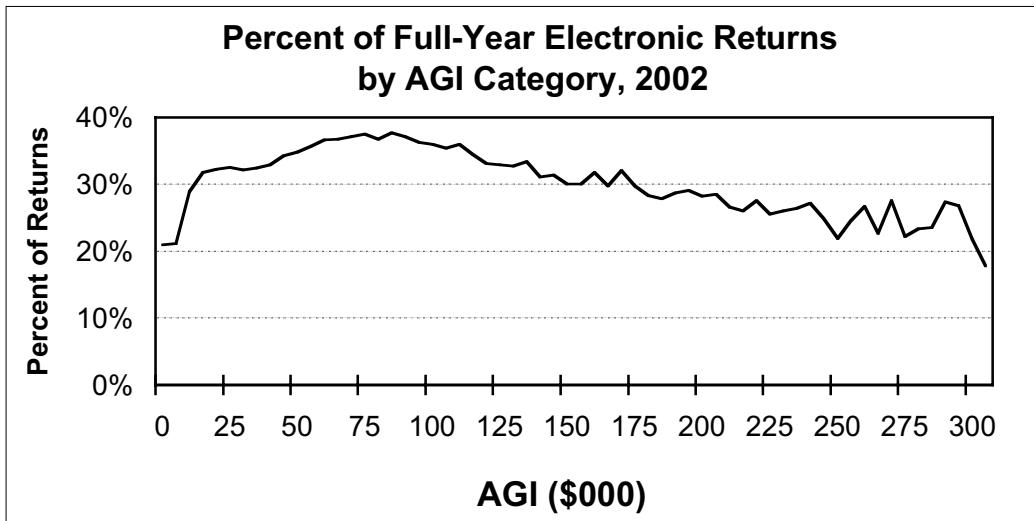
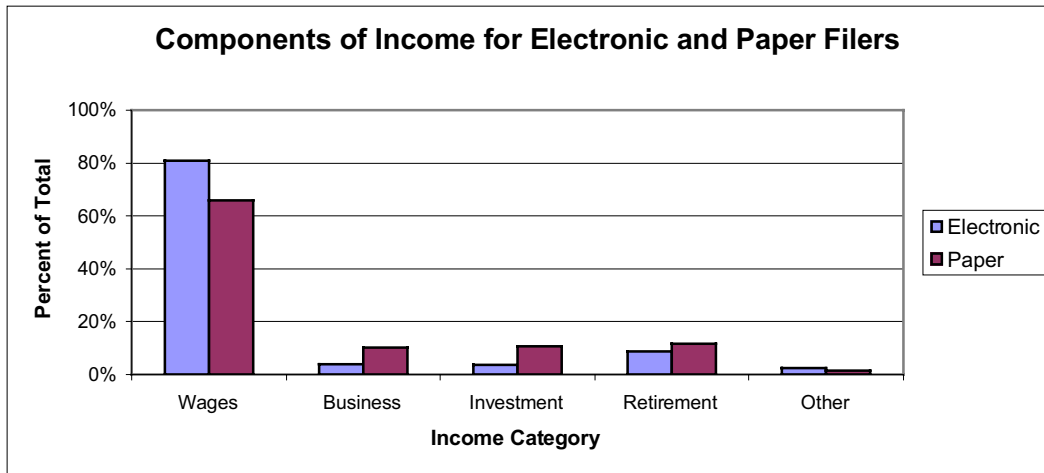


Exhibit 15 provides some insight into the general differences between taxpayers who file electronic returns versus those who file paper returns. Taxpayers who file electronic returns are more reliant on wage income than are those who file paper returns. For tax year 2002, electronic filers reported roughly 81 percent of the income as wage income compared to 66 percent for paper filers. Electronic filers were less reliant on business, investment, and retirement income than were paper filers.

EXHIBIT 15



Part-Year Residents

The number of part-year filers moving to Oregon increased rapidly from 1993 to 1996. That trend then slowed between 1996 and 1999. After increasing again in 2000, these returns fell rapidly and by 2002, they had fallen to nearly the 1993 level. Exhibits 16, 17 and 18 provide information about part-year residents entering or leaving Oregon, based on the addresses on the Oregon tax returns.

Exhibit 16 shows the total number of filers moving to and from Oregon between 1992 and 2002. In every year the number of filers moving into Oregon exceeded the number moving out. From 1990 through 1995, the difference was fairly stable, and Oregon experienced an average annual net in-migration of 12,600 filers. The net in-migration peaked in 1995 at 13,100, but fell each year through 1999, when only 4,700 more filers moved into Oregon than moved out of Oregon. In 2000, however, the trend reversed as we experienced an 8 percent growth in the number of filers moving to Oregon. In 2001 and 2002, the number of filers moving to Oregon declined by 5.4 percent and 11.1 percent, while the number moving from Oregon declined 9.4 and 5.1 percent, respectively. Table A on page 115 provides a breakdown of part-year filers by AGI category.

EXHIBIT 16

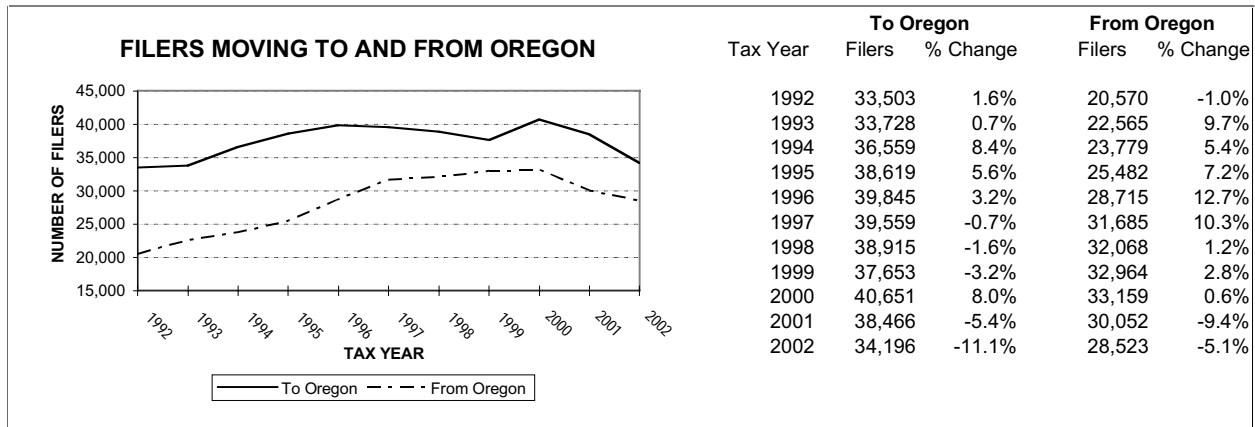


Exhibit 17 shows the number and percent of in-migrants by county of destination for selected tax years. In 2002, as in previous years, in-migrants were drawn to counties roughly in proportion to current county populations. The three counties that comprise the Portland metropolitan area—Multnomah, Washington, and Clackamas—contain 42.3 percent of the state's population and attracted 47.5 percent of the in-migrants. Lane County was the next most popular destination in 2002 as 9.6 percent of in-migrants chose this county.

Exhibit 18 shows the number of income tax filers moving from Oregon for selected tax years, by state of destination. In 2002, taxpayers moved from Oregon to all 49 other states; Washington, D.C.; Guam; Puerto Rico; the Virgin Islands; and to other countries. The most frequent destinations were the nearby states of Washington and California, which attracted just under 44 percent of all out-migrants. Arizona was the next most popular destination, attracting 5.7 percent of out-migrants; Idaho was fourth at 5.1 percent.

EXHIBIT 17

NUMBER OF FILERS MOVING TO OREGON, BY COUNTY OF DESTINATION

COUNTY	1992		2001		2002		2002 COUNTY SHARE OF STATE POPULATION
	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	
BAKER	162	0.5%	144	0.4%	120	0.4%	0.5%
BENTON	1,035	3.1%	891	2.3%	814	2.4%	2.3%
CLACKAMAS	2,873	8.6%	3,546	9.2%	2,601	7.6%	10.0%
CLATSOP	331	1.0%	370	1.0%	328	1.0%	1.0%
COLUMBIA	276	0.8%	326	0.8%	305	0.9%	1.3%
COOS	647	1.9%	521	1.4%	554	1.6%	1.8%
CROOK	126	0.4%	132	0.3%	131	0.4%	0.6%
CURRY	338	1.0%	379	1.0%	360	1.1%	0.6%
DESCHUTES	1,461	4.4%	2,015	5.2%	1,811	5.3%	3.6%
DOUGLAS	856	2.6%	831	2.2%	844	2.5%	2.9%
GILLIAM	14	0.0%	15	0.0%	10	0.0%	0.1%
GRANT	76	0.2%	48	0.1%	43	0.1%	0.2%
HARNEY	50	0.1%	68	0.2%	53	0.2%	0.2%
HOOD RIVER	243	0.7%	234	0.6%	201	0.6%	0.6%
JACKSON	2,062	6.2%	2,260	5.9%	2,188	6.4%	5.4%
JEFFERSON	93	0.3%	91	0.2%	81	0.2%	0.6%
JOSEPHINE	964	2.9%	868	2.3%	847	2.5%	2.2%
KLAMATH	636	1.9%	669	1.7%	651	1.9%	1.8%
LAKE	68	0.2%	54	0.1%	60	0.2%	0.2%
LANE	3,347	10.0%	3,418	8.9%	3,273	9.6%	9.4%
LINCOLN	559	1.7%	556	1.4%	477	1.4%	1.3%
LINN	673	2.0%	746	1.9%	606	1.8%	3.0%
MALHEUR	331	1.0%	274	0.7%	244	0.7%	0.9%
MARION	667	2.0%	1,938	5.0%	1,710	5.0%	8.3%
MORROW	76	0.2%	89	0.2%	84	0.2%	0.3%
MULTNOMAH	7,591	22.7%	9,697	25.2%	7,949	23.2%	19.1%
POLK	1,829	5.5%	458	1.2%	414	1.2%	1.8%
SHERMAN	9	0.0%	8	0.0%	10	0.0%	0.1%
TILLAMOOK	170	0.5%	203	0.5%	177	0.5%	0.7%
UMATILLA	567	1.7%	684	1.8%	586	1.7%	2.0%
UNION	240	0.7%	225	0.6%	210	0.6%	0.7%
WALLOWA	80	0.2%	68	0.2%	57	0.2%	0.2%
WASCO	185	0.6%	185	0.5%	182	0.5%	0.7%
WASHINGTON	4,265	12.7%	5,875	15.3%	5,688	16.6%	13.2%
WHEELER	13	0.0%	8	0.0%	13	0.0%	0.0%
YAMHILL	590	1.8%	572	1.5%	514	1.5%	2.5%
TOTAL	33,503	100.0%	38,466	100.0%	34,196	100.0%	100.0%

EXHIBIT 18

NUMBER OF FILERS MOVING FROM OREGON, BY DESTINATION

STATE	1992		2001		2002	
	Number	Percent	Number	Percent	Number	Percent
ALABAMA	61	0.3%	91	0.3%	84	0.3%
ALASKA	476	2.3%	433	1.4%	417	1.5%
ARIZONA	808	3.9%	1,631	5.4%	1,629	5.7%
ARKANSAS	121	0.6%	112	0.4%	114	0.4%
CALIFORNIA	3,751	18.2%	5,803	19.3%	5,211	18.3%
COLORADO	747	3.6%	1,075	3.6%	926	3.2%
CONNECTICUT	70	0.3%	115	0.4%	99	0.3%
DELAWARE	11	0.1%	16	0.1%	21	0.1%
FLORIDA	302	1.5%	674	2.2%	579	2.0%
GEORGIA	163	0.8%	308	1.0%	261	0.9%
HAWAII	218	1.1%	357	1.2%	419	1.5%
IDAHO	1,311	6.4%	1,539	5.1%	1,458	5.1%
ILLINOIS	289	1.4%	448	1.5%	442	1.5%
INDIANA	131	0.6%	211	0.7%	235	0.8%
IOWA	126	0.6%	171	0.6%	145	0.5%
KANSAS	96	0.5%	135	0.4%	139	0.5%
KENTUCKY	65	0.3%	108	0.4%	101	0.4%
LOUISIANA	66	0.3%	113	0.4%	98	0.3%
MAINE	19	0.1%	62	0.2%	88	0.3%
MARYLAND	90	0.4%	209	0.7%	158	0.6%
MASSACHUSETTS	145	0.7%	398	1.3%	348	1.2%
MICHIGAN	195	0.9%	312	1.0%	273	1.0%
MINNESOTA	296	1.4%	363	1.2%	366	1.3%
MISSISSIPPI	46	0.2%	43	0.1%	45	0.2%
MISSOURI	185	0.9%	306	1.0%	304	1.1%
MONTANA	488	2.4%	578	1.9%	588	2.1%
NEBRASKA	106	0.5%	141	0.5%	135	0.5%
NEVADA	490	2.4%	868	2.9%	858	3.0%
NEW HAMPSHIRE	37	0.2%	89	0.3%	69	0.2%
NEW JERSEY	87	0.4%	160	0.5%	161	0.6%
NEW MEXICO	187	0.9%	367	1.2%	343	1.2%
NEW YORK	234	1.1%	496	1.7%	513	1.8%
NORTH CAROLINA	164	0.8%	306	1.0%	285	1.0%
NORTH DAKOTA	73	0.4%	78	0.3%	67	0.2%
OHIO	192	0.9%	329	1.1%	327	1.1%
OKLAHOMA	167	0.8%	205	0.7%	196	0.7%
PENNSYLVANIA	138	0.7%	310	1.0%	319	1.1%
RHODE ISLAND	14	0.1%	33	0.1%	41	0.1%
SOUTH CAROLINA	46	0.2%	96	0.3%	89	0.3%
SOUTH DAKOTA	79	0.4%	62	0.2%	96	0.3%
TENNESSEE	127	0.6%	192	0.6%	168	0.6%
TEXAS	617	3.0%	973	3.2%	959	3.4%
UTAH	452	2.2%	732	2.4%	690	2.4%
VERMONT	16	0.1%	70	0.2%	80	0.3%
VIRGINIA	187	0.9%	351	1.2%	308	1.1%
WASHINGTON	6,208	30.2%	7,523	25.0%	7,282	25.5%
WEST VIRGINIA	25	0.1%	36	0.1%	33	0.1%
WISCONSIN	181	0.9%	289	1.0%	297	1.0%
WYOMING	147	0.7%	191	0.6%	159	0.6%
WASHINGTON, D.C.	37	0.2%	70	0.2%	69	0.2%
GUAM, P.R., V.I.	16	0.1%	15	0.0%	13	0.0%
OUTSIDE U.S.	266	1.3%	458	1.5%	418	1.5%
TOTAL	20,569	100.0%	30,051	100.0%	28,523	100.0%

County Data

This section breaks down tax information by county to show how taxpayer characteristics vary by region. Exhibit 19 on the next page shows a breakdown of the number of returns, total AGI, and total tax liability by county, and the percent change from 2001 to 2002. Exhibits 20 and 21 are maps showing average AGI and tax liability for all returns in each county, and Exhibit 22 shows effective tax rates by county. Exhibit 23 shows the percent of returns filed electronically by county.

39.7 percent of the tax returns filed — as well as 47.6 percent of the AGI and 49.6 percent of the total tax liability — came from the three counties of the Portland-Metro area: Multnomah, Washington, and Clackamas. The remainder of the Willamette Valley, comprised of Lane, Linn, Benton, Polk, Marion, and Yamhill counties, accounted for an additional 23.9 percent of returns filed, 23 percent of AGI, and 22.4 percent of tax.

Only 11 Oregon counties experienced growth in the number of returns filed. The only counties with growth rates above 2 percent were Deschutes (2.3 percent) and Lake (2.1 percent). Sherman County experienced the largest percentage decline with 6.5 percent fewer returns filed in 2002 than in 2001. Only 14 counties experienced AGI growth, with Crook (10.8 percent) and Curry (3.6 percent) leading the way. Crook and Curry also led the group of 15 counties, experiencing growth in tax liability with growth rates of 17.5 percent and 4.1 percent, respectively.

While 16 counties experienced declines in returns, AGI, and tax liability, eight counties experienced growth in all three categories. Crook had a mild increase in the number of returns filed (0.4 percent) in addition to the strong growth in AGI and tax liability previously mentioned. Four counties — Grant, Hood River, Linn, and Polk — experienced declines in the number of returns but increases in both AGI and tax liability. The most striking differential occurred in Polk County, where returns fell by 0.7 percent in 2002, yet AGI (2.5 percent) and tax liability (3.9 percent) showed solid growth.

The map in Exhibit 20 on page 22 shows that 13 counties had average adjusted gross incomes above \$37,000—Benton, Clackamas, Columbia, Crook, Deschutes, Jackson, Lane, Linn, Marion, Multnomah, Polk, Washington, and Yamhill. Washington County and Clackamas County had the highest averages with \$55,300 and \$54,600, respectively.

The map in Exhibit 21 shows that the same 13 counties had the highest average tax liabilities, all exceeding \$2,000. Not surprisingly, Washington (\$3,300) and Clackamas (\$3,200) were the highest. Both Multnomah and Benton counties had average tax liabilities that exceeded \$2,500. The statewide average was just over \$2,400.

The map in Exhibit 22 shows effective tax rates (tax divided by AGI) for each county. Washington County's effective tax rate was 6 percent, followed by Benton, Clackamas, Crook, and Multnomah counties with 5.8 percent. Jefferson had the lowest rate, 4.6 percent.

The map in Exhibit 23 shows the percent of electronic filers by county. More than 45 percent of filers in two counties filed electronic returns — Baker (54 percent) and Grant (47 percent). Another eight counties had at least 35 percent of their filers use this method — Union (44 percent), Klamath (41 percent), Umatilla (41 percent), Linn (40 percent), Wallowa (40 percent), Jackson (36 percent), Columbia (36 percent), and Yamhill (35 percent). Fewer than 25 percent of filers in Gilliam (24 percent), Lake (24 percent), Wheeler (24 percent), and Hood River (23 percent) filed electronic returns.

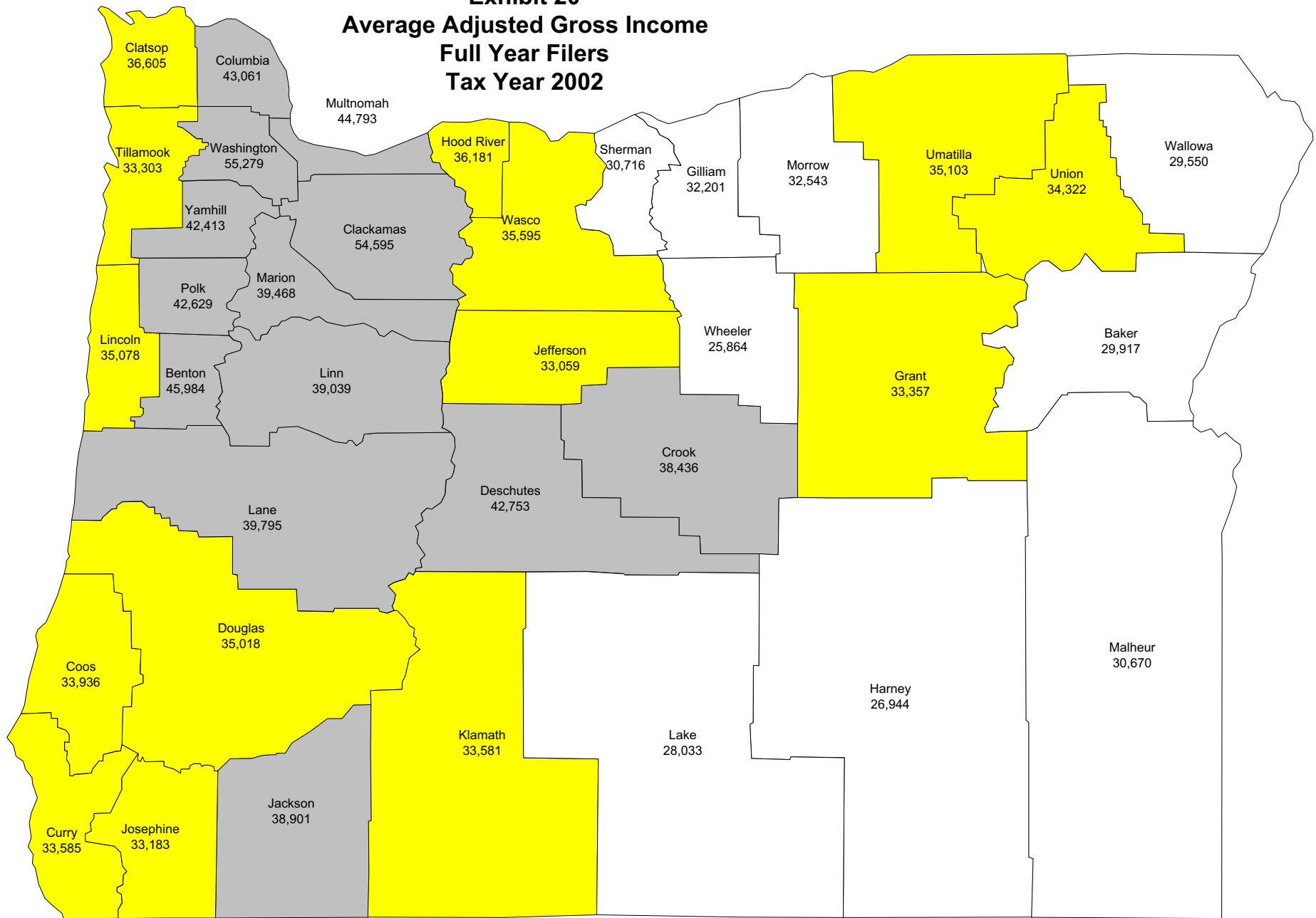
EXHIBIT 19

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

County or Area	All 2002 Returns						% Change 2001 to 2002		
	Returns		Adjusted Gross Income		Total Tax Liability		No. of Returns	Total AGI	Total Tax
	Number	Share	(\$000)	Share	(\$000)	Share			
Baker	6,431	0.4%	189,666	0.3%	9,362	0.3%	-0.8%	-3.4%	-4.9%
Benton	30,200	1.9%	1,342,611	2.0%	77,428	2.1%	-0.2%	-2.2%	-3.2%
Clackamas*	140,484	8.7%	7,578,140	11.4%	442,542	11.8%	-1.0%	-1.7%	-2.6%
Clatsop	14,030	0.9%	503,094	0.8%	26,319	0.7%	0.4%	1.3%	3.5%
Columbia	18,841	1.2%	802,775	1.2%	43,974	1.2%	0.0%	0.5%	-0.3%
Coos	23,873	1.5%	796,513	1.2%	41,424	1.1%	-0.1%	-1.0%	-1.1%
Crook	7,362	0.5%	280,046	0.4%	16,162	0.4%	0.4%	10.8%	17.5%
Curry	9,341	0.6%	305,863	0.5%	14,996	0.4%	0.8%	3.6%	4.1%
Deschutes	56,926	3.5%	2,381,561	3.6%	127,594	3.4%	2.3%	3.0%	2.8%
Douglas	40,734	2.5%	1,405,024	2.1%	71,784	1.9%	0.3%	1.2%	1.1%
Gilliam	793	0.0%	25,344	0.0%	1,331	0.0%	-5.1%	-4.5%	-6.1%
Grant	3,058	0.2%	100,882	0.2%	5,495	0.1%	-0.9%	0.3%	0.8%
Harney	2,855	0.2%	76,204	0.1%	3,909	0.1%	-1.6%	-4.3%	-2.5%
Hood River	8,574	0.5%	305,449	0.5%	15,797	0.4%	-0.9%	1.4%	1.2%
Jackson	77,831	4.8%	2,967,147	4.5%	155,430	4.2%	1.1%	0.6%	-0.6%
Jefferson	5,800	0.4%	189,920	0.3%	8,744	0.2%	-0.6%	0.0%	1.0%
Josephine	30,547	1.9%	993,478	1.5%	48,080	1.3%	1.1%	2.0%	1.1%
Klamath	24,471	1.5%	807,713	1.2%	42,649	1.1%	-1.1%	-0.9%	-0.1%
Lake	2,926	0.2%	80,570	0.1%	4,193	0.1%	2.1%	-5.2%	-5.4%
Lane	136,919	8.5%	5,343,135	8.0%	293,682	7.9%	0.5%	0.3%	0.4%
Lincoln	18,248	1.1%	627,988	0.9%	30,863	0.8%	-1.3%	-1.4%	-1.8%
Linn	43,720	2.7%	1,688,534	2.5%	90,561	2.4%	-0.1%	2.3%	3.3%
Malheur	9,706	0.6%	292,001	0.4%	13,895	0.4%	-2.5%	-2.4%	-2.8%
Marion	115,902	7.2%	4,525,140	6.8%	240,938	6.4%	-0.5%	-0.2%	0.1%
Morrow	3,915	0.2%	124,679	0.2%	6,660	0.2%	-0.6%	-1.8%	0.4%
Multnomah*	300,874	18.6%	13,239,264	19.9%	765,451	20.5%	-1.5%	-3.2%	-3.6%
Polk	24,662	1.5%	1,037,819	1.6%	55,230	1.5%	-0.7%	2.5%	3.9%
Sherman	777	0.0%	23,528	0.0%	1,286	0.0%	-6.5%	-11.9%	-8.8%
Tillamook	10,299	0.6%	340,011	0.5%	17,126	0.5%	-0.2%	-3.1%	-0.4%
Umatilla	26,475	1.6%	916,350	1.4%	48,288	1.3%	-0.5%	-1.1%	-0.8%
Union	10,185	0.6%	344,249	0.5%	17,876	0.5%	0.3%	0.4%	0.5%
Wallowa	3,112	0.2%	90,550	0.1%	4,677	0.1%	-0.5%	-2.5%	-3.3%
Wasco	9,252	0.6%	324,736	0.5%	16,565	0.4%	-1.1%	-1.0%	-1.7%
Washington*	200,827	12.4%	10,911,873	16.4%	649,982	17.4%	-0.6%	-5.5%	-7.9%
Wheeler	575	0.0%	14,646	0.0%	730	0.0%	0.0%	-1.5%	-3.6%
Yamhill	33,495	2.1%	1,404,595	2.1%	76,756	2.1%	0.3%	-1.8%	-2.4%
Clark Co., Wa.	51,991	3.2%	1,812,112	2.7%	104,074	2.8%	-0.9%	-0.8%	-2.2%
Other Wash.	30,181	1.9%	643,930	1.0%	49,788	1.3%	-1.8%	-0.5%	5.1%
California	22,541	1.4%	536,120	0.8%	22,579	0.6%	0.2%	-1.7%	-5.2%
Idaho	10,576	0.7%	203,312	0.3%	11,010	0.3%	-0.7%	10.5%	7.6%
Other States	47,391	2.9%	1,047,845	1.6%	65,429	1.7%	-0.9%	-8.3%	-8.1%
Total	1,616,700	100.0%	\$66,624,415	100.0%	\$3,740,661	100.0%	-0.7%	-6.2%	-10.9%

* Due to a technical correction in how returns are assigned to counties, roughly 24,000 returns are now listed in Washington County that were previously listed in Clackamas (14,000) and Multnomah (10,000) counties. This change is also incorporated into the 2001 figures so that the percent change in the number of returns, AGI, and tax are not affected.

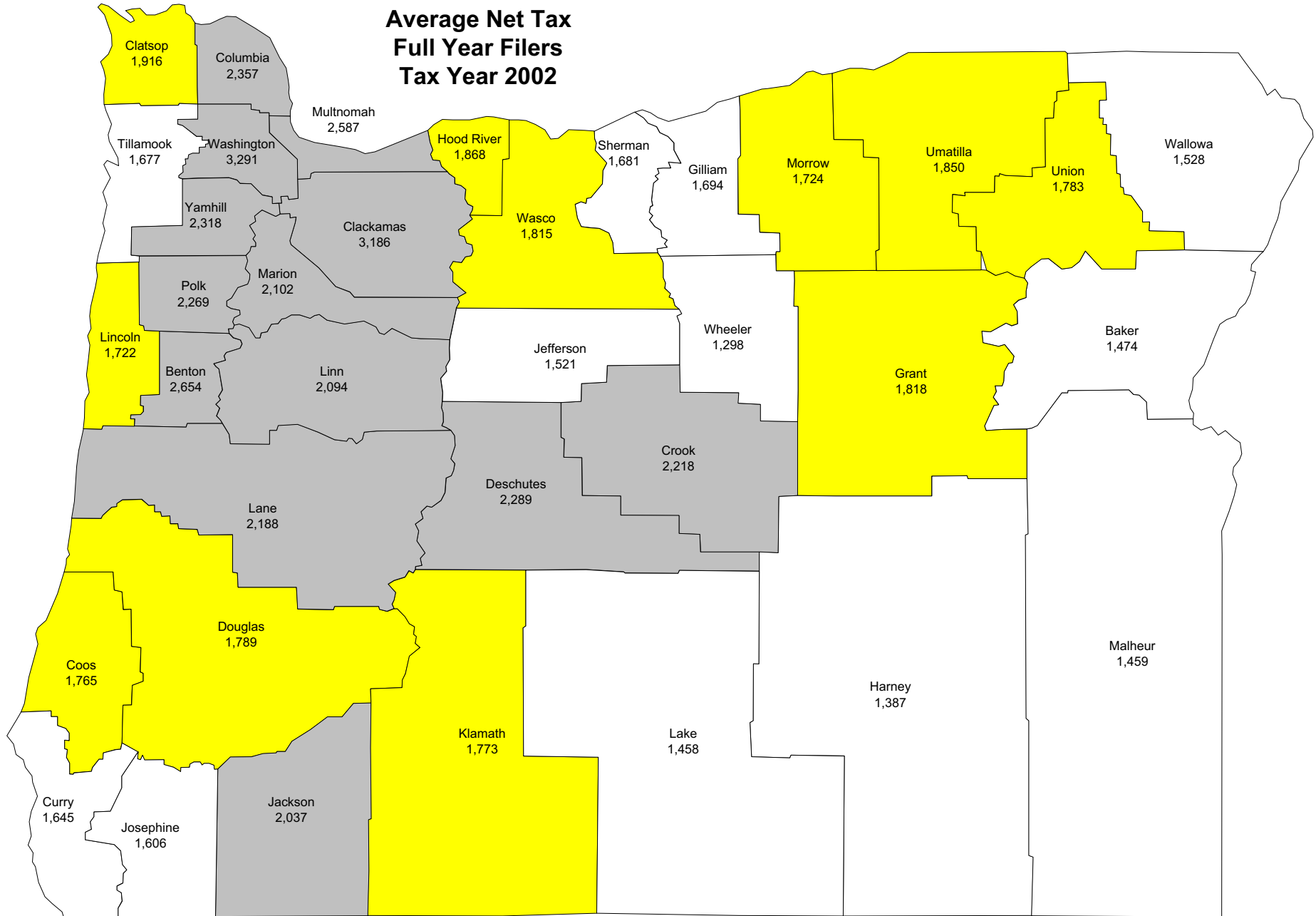
Exhibit 20 Average Adjusted Gross Income Full Year Filers Tax Year 2002



Statewide Average AGI equals \$43,519

\$25,000 to \$32,999
 \$33,000 to \$36,999
 \$37,000 to \$56,000

Exhibit 21 Average Net Tax Full Year Filers Tax Year 2002



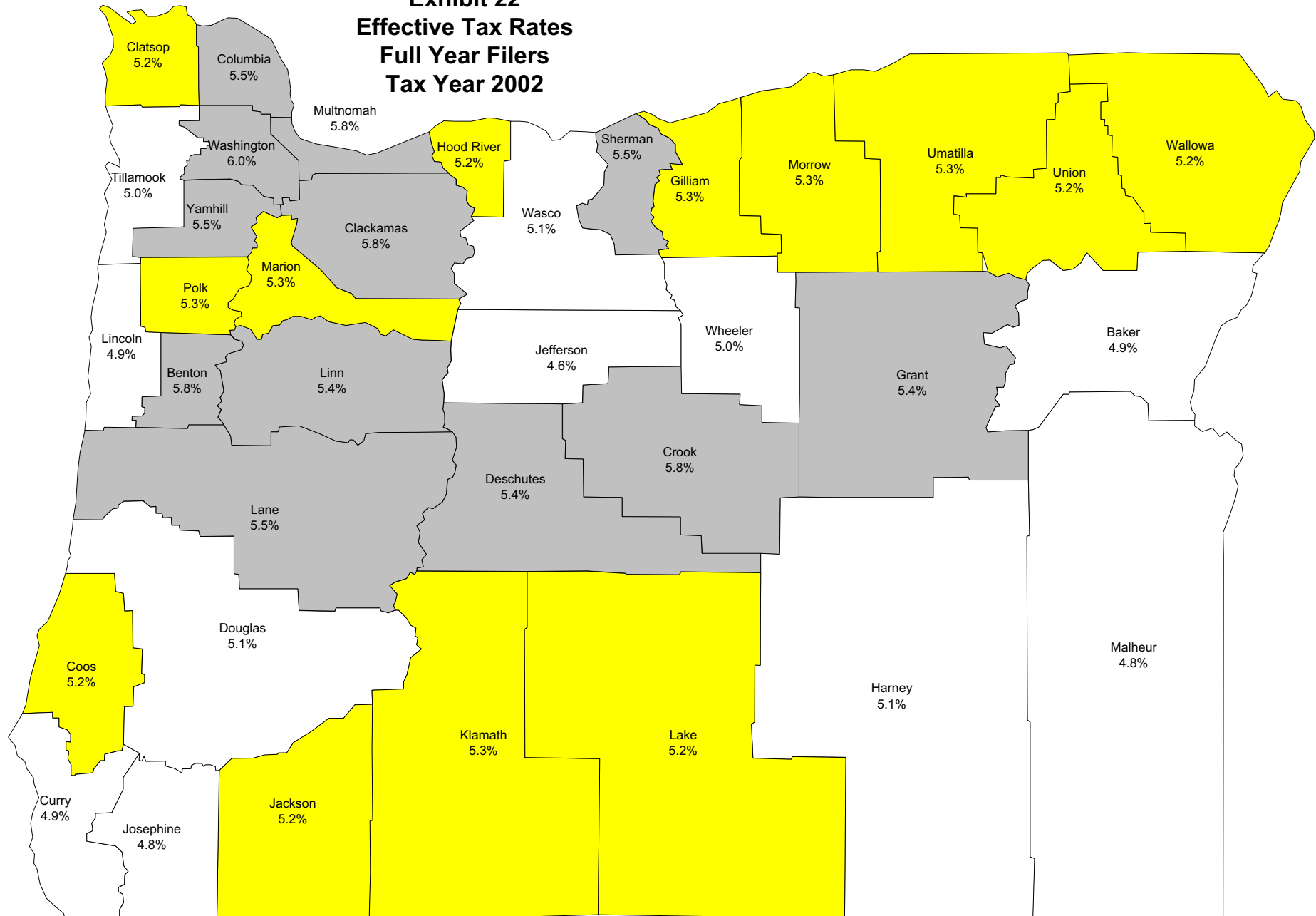
Statewide Average Net Tax Equals \$2,431

\$1,298 to \$1,699

 \$1,700 to \$1,999

 \$2,000 to \$3,300

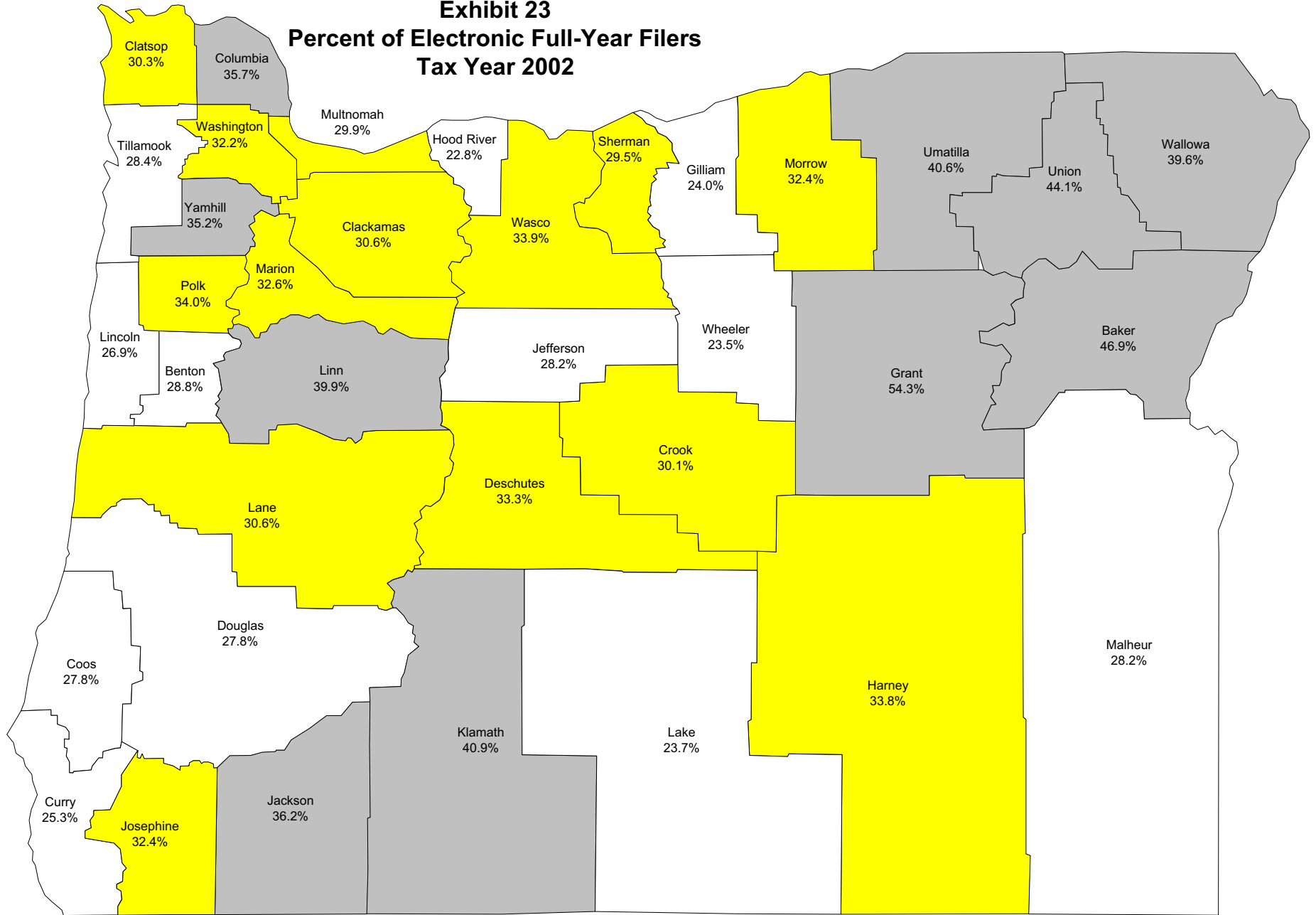
Exhibit 22 Effective Tax Rates Full Year Filers Tax Year 2002



Statewide Average Effective Rate Equals 5.6%

4.6% to 5.1%
 5.2% to 5.3%
 5.4% to 6.0%

Exhibit 23 Percent of Electronic Full-Year Filers Tax Year 2002



Statewide Average Equals 32.1%

22.0% to 28.9%
 29.0% to 34.9%
 35.0% to 55.0%

III. Detailed Tables

Two pieces of information provided at the top of each table are helpful in understanding the tables in this chapter: (1) the letter designation (e.g., Table A), and (2) the group of taxpayers (e.g., All 2000 returns). There are 12 different types of primary tables (Tables A through L) and seven secondary tables (Tables D.1, E.1, F.1, I.1, J.1, K.1, and L.1). Each secondary table provides additional detail for the corresponding primary table.

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

- Table A:** Total AGI, deductions, credits, and net tax.
- Table B:** Average AGI, deductions, credits, and net tax.
- Table C:** Number of filers for each filing status, itemized returns, and form used.
- Table D:** Total for each component of income (e.g., wages) and federal adjustment.
- Table D.1:** Average amounts and number of claimants for each component of income (e.g., wages) and federal adjustment.
- Table E:** Total for each federal adjustment (i.e., above-the-line deduction).
- Table E.1:** Average amounts and number of claimants for each federal adjustment (i.e., above-the-line deduction).
- Table F:** Total for each Oregon addition and subtraction.
- Table F.1:** Average amounts and number of claimants for each Oregon addition and subtraction.
- Table G:** Number of filers who claimed the Oregon standard deduction and the additional deduction for the elderly or blind.
- Table H:** Number of filers who itemized their federal and Oregon deductions, including the special medical deduction for the elderly.
- Table I:** Total for each Oregon credit.
- Table I.1:** Average amounts and number of claimants for each Oregon credit.
- Table J:** Number of personal, severely disabled, and disabled child exemptions.
- Table J.1:** Number of personal exemption credits.
- Table K:** Total amounts of withholding, estimated payments, tax paid with returns, refunds, and donations to charities.
- Table K.1:** Average amounts and number of returns with withholding, estimated payments, tax paid with returns, refunds, and donations to charities.
- Table L:** Total amounts of federal taxes and credits for filers who use Form 40.
- Table L.1:** Average amounts and number of returns with federal tax and credits.

Tables for All Returns

The tables in this section include information for all 2002 personal income tax returns filed during calendar year 2003. Only certain tables are included in this section because some information is available only for full-year returns. For part-year resident and nonresident returns, the adjusted gross income (AGI) reported in the tables is the Oregon amount, and the AGI level in which each return appears is determined by its Oregon AGI. The table below shows the AGI levels for each quintile group provided in the detailed tables.

Quintile Group	AGI Range
First 20%	Less than \$8,800
Second 20%	\$8,800 - \$20,200
Middle 20%	\$20,200 - \$35,700
Fourth 20%	\$35,700 - \$61,300
Next 15%	\$61,300 - \$112,900
Next 4%	\$112,900 - \$238,000
Top 1%	\$238,000 +

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

All 2002 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	25,882	43,413	-1,360,425	14,501	459	65,250	188,064	765	55	17	37
0-5	174,771	179,290	429,907	7,441	3,621	19,956	346,424	196,646	10,617	4,415	6,202
5-10	158,459	208,239	1,180,264	4,911	15,165	32,553	475,472	744,391	45,190	18,903	26,287
10-15	146,660	245,020	1,830,201	5,098	40,011	66,567	573,108	1,224,952	82,967	31,402	51,565
15-20	137,014	251,863	2,390,449	4,938	80,019	105,143	599,418	1,660,891	119,442	37,654	81,787
20-25	119,497	231,764	2,680,724	4,983	118,011	120,684	577,416	1,910,612	143,830	37,152	106,678
25-30	103,665	208,492	2,846,478	4,411	148,912	134,825	562,791	2,034,772	157,646	33,604	124,042
30-35	91,930	191,633	2,982,341	4,699	171,078	150,410	571,773	2,120,489	167,462	30,020	137,443
35-40	80,540	176,869	3,016,795	4,451	172,380	160,716	567,417	2,140,050	171,204	27,403	143,802
40-45	71,729	166,083	3,045,554	4,615	170,216	167,753	574,160	2,155,422	174,226	25,724	148,502
45-50	63,836	154,640	3,029,391	4,191	163,325	167,864	564,243	2,152,910	175,537	23,826	151,711
50-60	107,411	274,766	5,888,372	8,861	300,727	343,258	1,087,541	4,187,570	344,735	42,538	302,197
60-70	84,033	226,139	5,444,978	8,212	253,568	309,959	973,591	3,931,043	327,418	35,424	291,994
70-80	63,176	174,599	4,721,780	6,507	197,466	250,393	822,359	3,468,124	291,747	27,697	264,050
80-90	46,343	130,820	3,927,183	4,905	146,875	188,038	665,343	2,937,956	249,259	21,195	228,063
90-100	32,694	93,822	3,095,446	5,072	104,224	127,145	507,712	2,365,377	202,055	15,622	186,433
100-250	94,354	271,785	13,042,388	27,152	301,361	442,288	1,897,425	10,441,079	908,194	54,567	853,627
250-500	10,701	31,394	3,572,335	12,531	33,894	83,118	366,692	3,104,169	275,737	11,166	264,571
500 +	4,005	11,272	4,860,202	24,691	12,451	93,156	443,468	4,343,715	389,393	17,726	371,666

Quintile Distribution

First 20%	323,337	378,489	-86,716	25,892	13,882	107,667	888,667	723,344	41,966	17,742	24,224
Second 20%	323,356	556,697	4,635,543	11,107	128,482	185,108	1,311,516	3,159,852	220,410	75,794	144,615
Middle 20%	323,321	650,448	8,860,203	14,574	459,702	424,604	1,773,411	6,316,416	489,205	103,667	385,538
Fourth 20%	323,352	778,086	15,277,038	22,554	817,225	859,773	2,846,333	10,850,437	884,484	120,386	764,098
Next 15%	242,499	674,527	19,454,444	28,305	757,028	950,407	3,312,311	14,497,212	1,226,292	108,984	1,117,308
Next 4%	64,668	186,740	9,694,963	21,414	206,472	316,112	1,380,508	7,823,387	682,508	39,311	643,197
Top 1%	16,167	46,916	8,788,889	38,324	50,974	185,405	851,669	7,750,283	691,849	30,171	661,677

Total	1,616,700	3,271,903	66,624,364	162,169	2,433,765	3,029,076	12,364,415	51,120,933	4,236,714	496,056	3,740,658
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

All 2002 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	25,882	1.7	-52,563	560	18	2,521	7,266	30	2	1	1	0.0	4.7
0-5	174,771	1.0	2,460	43	21	114	1,982	1,125	61	25	36	1.4	3.2
5-10	158,459	1.3	7,448	31	96	205	3,001	4,698	285	119	166	2.2	3.5
10-15	146,660	1.7	12,479	35	273	454	3,908	8,352	566	214	352	2.8	4.2
15-20	137,014	1.8	17,447	36	584	767	4,375	12,122	872	275	597	3.4	4.9
20-25	119,497	1.9	22,433	42	988	1,010	4,832	15,989	1,204	311	893	4.0	5.6
25-30	103,665	2.0	27,458	43	1,437	1,301	5,429	19,628	1,521	324	1,197	4.4	6.1
30-35	91,930	2.1	32,442	51	1,861	1,636	6,220	23,066	1,822	327	1,495	4.6	6.5
35-40	80,540	2.2	37,457	55	2,140	1,996	7,045	26,571	2,126	340	1,786	4.8	6.7
40-45	71,729	2.3	42,459	64	2,373	2,339	8,005	30,050	2,429	359	2,070	4.9	6.9
45-50	63,836	2.4	47,456	66	2,559	2,630	8,839	33,726	2,750	373	2,377	5.0	7.0
50-60	107,411	2.6	54,821	83	2,800	3,196	10,125	38,986	3,210	396	2,814	5.1	7.2
60-70	84,033	2.7	64,796	98	3,018	3,689	11,586	46,780	3,896	422	3,475	5.4	7.4
70-80	63,176	2.8	74,740	103	3,126	3,963	13,017	54,896	4,618	438	4,180	5.6	7.6
80-90	46,343	2.8	84,742	106	3,169	4,058	14,357	63,396	5,379	457	4,921	5.8	7.8
90-100	32,694	2.9	94,679	155	3,188	3,889	15,529	72,349	6,180	478	5,702	6.0	7.9
100-250	94,354	2.9	138,228	288	3,194	4,688	20,110	110,659	9,625	578	9,047	6.5	8.2
250-500	10,701	2.9	333,832	1,171	3,167	7,767	34,267	290,082	25,768	1,044	24,724	7.4	8.5
500 +	4,005	2.8	1,213,534	6,165	3,109	23,260	110,729	1,084,574	97,227	4,426	92,801	7.6	8.6

Quintile Distribution

First 20%	323,337	1.2	-268	80	43	333	2,748	2,237	130	55	75	-27.9	3.3
Second 20%	323,356	1.7	14,336	34	397	573	4,056	9,772	682	234	447	3.1	4.6
Middle 20%	323,321	2.0	27,404	45	1,422	1,313	5,485	19,536	1,513	321	1,192	4.4	6.1
Fourth 20%	323,352	2.4	47,246	70	2,527	2,659	8,803	33,556	2,735	372	2,363	5.0	7.0
Next 15%	242,499	2.8	80,225	117	3,122	3,919	13,659	59,783	5,057	449	4,608	5.7	7.7
Next 4%	64,668	2.9	149,919	331	3,193	4,888	21,348	120,978	10,554	608	9,946	6.6	8.2
Top 1%	16,167	2.9	543,632	2,371	3,153	11,468	52,680	479,390	42,794	1,866	40,928	7.5	8.5
Total	1,616,700	2.0	41,210	100	1,505	1,874	7,648	31,621	2,621	307	2,314	5.6	7.3

TABLE C: DISTRIBUTION OF RETURNS BY TYPE

All 2002 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Single		Joint		Separate		Head of Household		Itemized		Full-Year		Part-Year		Nonresident	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Less than zero	25,882	13,060	50.5	11,383	44.0	493	1.9	946	3.7	14,079	54.4	19,349	74.8	1,268	4.9	5,265	20.3
0-5	174,771	135,526	77.5	25,778	14.7	2,746	1.6	10,721	6.1	26,159	15.0	124,667	71.3	16,673	9.5	33,431	19.1
5-10	158,459	112,625	71.1	24,690	15.6	2,344	1.5	18,800	11.9	30,228	19.1	132,566	83.7	11,786	7.4	14,107	8.9
10-15	146,660	85,763	58.5	34,409	23.5	2,464	1.7	24,024	16.4	37,843	25.8	129,243	88.1	7,875	5.4	9,542	6.5
15-20	137,014	71,472	52.2	38,738	28.3	2,574	1.9	24,230	17.7	40,514	29.6	123,423	90.1	5,553	4.1	8,038	5.9
20-25	119,497	58,309	48.8	37,765	31.6	2,444	2.0	20,979	17.6	40,497	33.9	108,633	90.9	3,904	3.3	6,960	5.8
25-30	103,665	48,432	46.7	37,100	35.7	2,114	2.0	16,019	15.5	42,119	40.6	94,524	91.2	2,904	2.8	6,237	6.0
30-35	91,930	40,448	44.0	37,634	41.0	1,817	2.0	12,031	13.1	44,888	48.8	84,069	91.4	2,267	2.5	5,594	6.1
35-40	80,540	31,531	39.1	38,533	47.9	1,382	1.7	9,094	11.3	46,023	57.1	73,519	91.3	1,732	2.2	5,289	6.6
40-45	71,729	24,882	34.7	38,977	54.4	994	1.4	6,876	9.6	46,154	64.3	65,721	91.6	1,525	2.1	4,483	6.2
45-50	63,836	19,353	30.3	38,221	59.9	815	1.3	5,447	8.5	45,027	70.5	58,986	92.4	1,166	1.8	3,684	5.8
50-60	107,411	25,070	23.3	74,554	69.4	1,006	0.9	6,781	6.3	83,829	78.0	100,081	93.2	1,746	1.6	5,584	5.2
60-70	84,033	13,794	16.4	66,303	78.9	591	0.7	3,345	4.0	71,062	84.6	79,120	94.2	1,192	1.4	3,721	4.4
70-80	63,176	8,051	12.7	52,940	83.8	303	0.5	1,882	3.0	56,334	89.2	59,861	94.8	792	1.3	2,523	4.0
80-90	46,343	4,842	10.4	40,157	86.6	211	0.5	1,133	2.4	42,812	92.4	44,095	95.1	560	1.2	1,688	3.6
90-100	32,694	3,015	9.2	28,860	88.2	142	0.4	677	2.1	30,714	93.9	31,178	95.4	372	1.1	1,144	3.5
100-250	94,354	8,163	8.7	83,903	88.9	443	0.5	1,845	2.0	90,528	95.9	90,130	95.5	1,223	1.3	3,001	3.2
250-500	10,701	1,043	9.7	9,388	87.7	67	0.6	203	1.9	10,339	96.6	10,133	94.7	130	1.2	438	4.1
500 +	4,005	452	11.3	3,415	85.3	64	1.6	74	1.8	3,859	96.4	3,673	91.7	51	1.3	281	7.0

Quintile Distribution

First 20%	323,337	237,576	73.5	55,372	17.2	5,019	1.6	25,370	7.8	62,481	19.3	245,908	76.1	27,413	8.5	50,016	15.5
Second 20%	323,356	182,849	56.5	80,794	25.0	5,676	1.8	54,037	16.7	87,515	27.1	286,891	88.7	15,889	4.9	20,576	6.4
Middle 20%	323,321	150,224	46.5	116,766	36.2	6,513	2.0	49,818	15.4	132,827	41.1	294,763	91.2	9,205	2.8	19,353	6.0
Fourth 20%	323,352	98,068	30.3	193,906	60.0	4,086	1.3	27,292	8.4	224,354	69.4	298,465	92.3	6,049	1.9	18,838	5.8
Next 15%	242,499	29,831	12.3	204,361	84.2	1,254	0.5	7,053	2.9	217,970	89.9	229,960	94.8	3,112	1.3	9,427	3.9
Next 4%	64,668	5,654	8.7	57,454	88.8	326	0.5	1,234	1.9	62,250	96.3	61,798	95.6	848	1.3	2,022	3.1
Top 1%	16,167	1,629	10.1	14,095	87.2	140	0.9	303	1.9	15,611	96.6	15,186	93.9	203	1.3	778	4.8

Total	1,616,700	705,831	43.7	722,748	44.7	23,014	1.4	165,107	10.2	803,008	49.7	1,432,971	88.6	62,719	3.9	121,010	7.5
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**TABLE G: STANDARD DEDUCTION RETURNS
(Including Returns with Additional Deductions¹)**

All 2002 returns

AGI Category Distribution

AGI Level (\$000)	Total Number of Returns	All Standard Deduction Returns						Joint Standard Deduction Returns				Number of Taxpayers		
		Number of Returns	Percent of Total Returns	At Least One 65+ Exemption		At Least One Blind Exemption		Number of Returns	At Least One 65+ Exemption	One 65+ Exemption	Two 65+ Exemptions	All Standard Deduction Returns	With a 65+ Exemption	With a Blind Exemption
				Number	Percent	Number	Percent							
Less than zero	25,882	11,803	45.6	2,101	17.8	46	0.4	2,789	942	276	666	14,592	2,767	47
0-5	174,771	148,612	85.0	8,886	6.0	290	0.2	11,616	2,773	797	1,976	160,228	10,862	292
5-10	158,459	128,231	80.9	13,429	10.5	374	0.3	13,313	3,869	977	2,892	141,544	16,321	378
10-15	146,660	108,817	74.2	12,428	11.4	410	0.4	17,773	5,301	1,143	4,158	126,590	16,586	416
15-20	137,014	96,500	70.4	8,910	9.2	275	0.3	18,912	4,618	1,255	3,363	115,412	12,273	280
20-25	119,497	79,000	66.1	5,514	7.0	195	0.2	17,899	3,221	956	2,265	96,899	7,779	198
25-30	103,665	61,546	59.4	3,756	6.1	137	0.2	16,554	2,229	714	1,515	78,100	5,271	137
30-35	91,930	47,042	51.2	2,800	6.0	105	0.2	15,030	1,683	576	1,107	62,072	3,907	105
35-40	80,540	34,517	42.9	2,105	6.1	81	0.2	13,732	1,373	456	917	48,249	3,022	83
40-45	71,729	25,575	35.7	1,639	6.4	68	0.3	12,277	1,037	363	674	37,852	2,313	69
45-50	63,836	18,809	29.5	1,226	6.5	53	0.3	10,312	772	233	539	29,121	1,765	55
50-60	107,411	23,582	22.0	1,898	8.0	61	0.3	15,153	1,314	468	846	38,735	2,744	62
60-70	84,033	12,971	15.4	1,211	9.3	42	0.3	9,288	921	310	611	22,259	1,822	42
70-80	63,176	6,842	10.8	677	9.9	22	0.3	5,001	550	146	404	11,843	1,081	23
80-90	46,343	3,531	7.6	371	10.5	9	0.3	2,564	283	79	204	6,095	575	9
90-100	32,694	1,980	6.1	217	11.0	6	0.3	1,449	172	39	133	3,429	350	7
100-250	94,354	3,826	4.1	550	14.4	17	0.4	2,751	400	97	303	6,577	853	17
250-500	10,701	362	3.4	85	23.5	2	0.6	250	59	19	40	612	125	2
500 +	4,005	146	3.6	32	21.9	0	0.0	113	25	8	17	259	49	0

Quintile Distribution

First 20%	323,337	260,856	80.7	21,141	8.1	631	0.2	24,191	6,456	1,778	4,678	285,047	25,819	638
Second 20%	323,356	235,841	72.9	24,821	10.5	771	0.3	40,778	11,160	2,704	8,456	276,619	33,277	782
Middle 20%	323,321	190,494	58.9	12,180	6.4	440	0.2	50,955	7,239	2,277	4,962	241,449	17,142	443
Fourth 20%	323,352	98,998	30.6	6,751	6.8	255	0.3	50,944	4,428	1,503	2,925	149,942	9,676	261
Next 15%	242,499	24,529	10.1	2,446	10.0	85	0.3	17,807	1,907	562	1,345	42,336	3,791	87
Next 4%	64,668	2,418	3.7	368	15.2	9	0.4	1,707	260	60	200	4,125	568	9
Top 1%	16,167	556	3.4	128	23.0	2	0.4	394	92	28	64	950	192	2

Total	1,616,700	813,692	50.3	67,835	8.3	2,193	0.3	186,776	31,542	8,912	22,630	1,000,468	90,465	2,222
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¹ Additional deduction amounts for filers (and spouses) 65 and older or blind are allowed only to those claiming a standard deduction.

TABLE H: ITEMIZED DEDUCTION RETURNS

All 2002 returns

AGI Category Distribution

AGI Level (\$000)	Total Number of Returns	Federal Itemized Deductions				State Tax Itemized on Federal Return			Oregon Medical Deduction			Oregon Itemized Deductions			
		Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	25,882	11,464	44.3	781,057	68,131	6,151	91,523	14,879	21	51	2,417	14,079	54.4	167,763	11,916
0-5	174,771	20,636	11.8	1,596,855	77,382	15,991	99,461	6,220	4,893	1,156	236	26,159	15.0	125,020	4,779
5-10	158,459	19,720	12.4	469,237	23,795	19,102	38,794	2,031	13,638	8,163	599	30,228	19.1	226,563	7,495
10-15	146,660	24,705	16.8	436,072	17,651	27,136	38,802	1,430	19,196	18,020	939	37,843	25.8	335,568	8,867
15-20	137,014	28,217	20.6	497,235	17,622	32,963	49,984	1,516	18,207	23,284	1,279	40,514	29.6	382,290	9,436
20-25	119,497	30,519	25.5	455,157	14,914	35,608	53,049	1,490	13,611	22,027	1,618	40,497	33.9	397,459	9,815
25-30	103,665	33,694	32.5	586,861	17,417	38,946	69,360	1,781	11,088	21,515	1,940	42,119	40.6	420,324	9,979
30-35	91,930	37,894	41.2	556,973	14,698	42,556	86,209	2,026	9,499	21,335	2,246	44,888	48.8	460,280	10,254
35-40	80,540	40,281	50.0	579,119	14,377	44,143	103,801	2,351	8,396	21,287	2,535	46,023	57.1	481,684	10,466
40-45	71,729	41,631	58.0	612,025	14,701	44,685	116,024	2,596	7,458	20,966	2,811	46,154	64.3	507,588	10,998
45-50	63,836	41,435	64.9	715,637	17,271	43,864	137,171	3,127	6,683	20,294	3,037	45,027	70.5	513,407	11,402
50-60	107,411	79,066	73.6	1,286,166	16,267	82,156	282,468	3,438	12,212	41,535	3,401	83,829	78.0	1,020,023	12,168
60-70	84,033	68,625	81.7	1,221,015	17,793	70,056	292,568	4,176	10,262	39,527	3,852	71,062	84.6	934,819	13,155
70-80	63,176	55,208	87.4	1,082,862	19,614	55,618	272,614	4,902	7,909	33,785	4,272	56,334	89.2	801,676	14,231
80-90	46,343	42,283	91.2	909,961	21,521	42,342	242,309	5,723	5,614	25,992	4,630	42,812	92.4	654,675	15,292
90-100	32,694	30,497	93.3	748,734	24,551	30,468	201,595	6,617	3,734	18,749	5,021	30,714	93.9	501,680	16,334
100-250	94,354	90,240	95.6	2,950,300	32,694	89,700	918,872	10,244	12,177	70,238	5,768	90,528	95.9	1,885,783	20,831
250-500	10,701	10,339	96.6	723,996	70,026	10,224	262,764	25,701	1,577	11,094	7,035	10,339	96.6	365,579	35,359
500 +	4,005	3,814	95.2	973,280	255,186	3,789	331,759	87,558	755	5,953	7,884	3,859	96.4	443,006	114,798

Quintile Distribution

First 20%	323,337	46,629	14.4	2,735,380	58,663	35,941	214,740	5,975	14,585	6,536	448	62,481	19.3	455,423	7,289
Second 20%	323,356	58,960	18.2	1,057,332	17,933	66,370	105,010	1,582	41,846	44,839	1,072	87,515	27.1	793,322	9,065
Middle 20%	323,321	106,777	33.0	1,665,060	15,594	122,353	220,847	1,805	35,004	67,233	1,921	132,827	41.1	1,331,971	10,028
Fourth 20%	323,352	206,294	63.8	3,275,968	15,880	218,287	663,690	3,040	34,885	106,310	3,047	224,354	69.4	2,582,978	11,513
Next 15%	242,499	213,932	88.2	4,476,849	20,927	215,499	1,173,064	5,443	29,491	130,461	4,424	217,970	89.9	3,238,347	14,857
Next 4%	64,668	62,102	96.0	2,203,329	35,479	61,639	691,291	11,215	8,553	50,955	5,958	62,250	96.3	1,373,200	22,059
Top 1%	16,167	15,574	96.3	1,768,622	113,563	15,409	620,486	40,268	2,566	18,638	7,263	15,611	96.6	849,945	54,445

Total	1,616,700	710,268	43.9	17,182,540	24,192	735,498	3,689,127	5,016	166,930	424,972	2,546	803,008	49.7	10,625,186	13,232
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For both the federal and Oregon returns, taxpayers are allowed to take either the appropriate standard deduction or their itemized deductions, whichever is greater.

TABLE I: OREGON CREDITS (THOUSANDS OF DOLLARS)

All 2002 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Credits	Exemption Credits	Earned Income	Working Family Child Care	Retirement Income	Child and Dependent Care	Elderly or Disabled	Political Contributions	Tax Paid to Other States	Other Credits
Less than zero	25,882	17	10	0	0	0	0	0	0	7	1
0-5	174,771	4,415	3,941	207	14	8	13	0	7	196	29
5-10	158,459	18,903	16,534	1,555	145	106	86	6	38	304	129
10-15	146,660	31,402	25,999	3,330	720	261	385	19	76	309	304
15-20	137,014	37,654	30,105	3,408	1,938	302	945	9	115	332	501
20-25	119,497	37,152	29,319	2,244	3,152	326	1,042	3	135	377	553
25-30	103,665	33,604	27,308	996	3,038	321	844	0	155	376	566
30-35	91,930	30,020	25,670	179	2,116	246	629	0	178	387	615
35-40	80,540	27,403	24,020	1	1,473	148	534	0	187	421	619
40-45	71,729	25,724	22,814	0	1,083	38	473	0	219	389	707
45-50	63,836	23,826	21,476	0	494	0	425	0	234	414	782
50-60	107,411	42,538	38,449	0	374	0	721	0	494	870	1,630
60-70	84,033	35,424	31,938	0	60	0	503	0	500	822	1,601
70-80	63,176	27,697	24,797	0	3	0	189	0	478	792	1,437
80-90	46,343	21,195	18,642	0	0	0	41	0	414	795	1,304
90-100	32,694	15,622	13,416	0	0	0	10	0	330	738	1,128
100-250	94,354	54,567	38,867	0	0	0	7	0	1,302	6,234	8,157
250-500	10,701	11,166	4,466	0	0	0	0	0	224	4,301	2,175
500 +	4,005	17,726	1,586	0	0	0	0	0	109	13,498	2,534

Quintile Distribution

First 20%	323,337	17,742	15,683	1,229	95	74	67	3	34	444	113
Second 20%	323,356	75,794	61,823	7,356	2,790	612	1,393	30	205	718	865
Middle 20%	323,321	103,667	84,894	3,335	8,473	911	2,565	3	490	1,195	1,802
Fourth 20%	323,352	120,386	107,697	1	3,202	157	2,152	0	1,173	2,147	3,855
Next 15%	242,499	108,984	95,910	0	49	0	669	0	1,994	3,795	6,567
Next 4%	64,668	39,311	26,696	0	0	0	3	0	934	5,067	6,612
Top 1%	16,167	30,171	6,655	0	0	0	0	0	364	18,197	4,956

Total	1,616,700	496,056	399,358	11,921	14,608	1,756	6,849	37	5,195	31,563	24,770
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TABLE J: OREGON TOTAL EXEMPTIONS **All 2002 returns**
TOTAL, PERSONAL, SEVERELY DISABLED, AND DISABLED CHILD EXEMPTIONS

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Oregon Exemptions	Total Personal Exemptions	Severely Disabled Exemptions			Disabled Child Exemptions				
				One	Two	Total	One	Two	Three or More		Total
									Number of Returns	Number of Exemptions	
Less than zero	25,882	43,413	43,003	311	9	329	70	4	1	3	81
0-5	174,771	179,290	177,383	1,506	42	1,590	262	20	5	15	317
5-10	158,459	208,239	205,566	2,058	69	2,196	402	31	4	13	477
10-15	146,660	245,020	241,802	2,332	87	2,506	591	44	10	33	712
15-20	137,014	251,863	248,593	2,212	97	2,406	711	61	10	31	864
20-25	119,497	231,764	228,994	1,788	50	1,888	718	62	13	40	882
25-30	103,665	208,492	206,059	1,398	41	1,480	745	87	11	34	953
30-35	91,930	191,633	189,500	1,193	42	1,277	677	74	10	31	856
35-40	80,540	176,869	174,864	1,047	37	1,121	668	85	12	46	884
40-45	71,729	166,083	164,342	937	31	999	596	62	7	22	742
45-50	63,836	154,640	153,116	734	26	786	578	68	7	24	738
50-60	107,411	274,766	272,063	1,357	39	1,435	1,009	100	18	59	1,268
60-70	84,033	226,139	223,930	1,095	42	1,179	850	75	9	30	1,030
70-80	63,176	174,599	173,122	707	18	743	598	56	7	24	734
80-90	46,343	130,820	129,788	447	18	483	446	40	7	23	549
90-100	32,694	93,822	93,093	299	9	317	334	31	4	16	412
100-250	94,354	271,785	270,206	706	27	760	686	52	9	29	819
250-500	10,701	31,394	31,246	61	2	65	73	5	0	0	83
500 +	4,005	11,272	11,235	17	0	17	20	0	0	0	20

Quintile Distribution

First 20%	323,337	378,489	374,161	3,385	104	3,593	623	44	8	24	735
Second 20%	323,356	556,697	549,466	5,097	201	5,499	1,427	117	22	71	1,732
Middle 20%	323,321	650,448	642,863	4,483	138	4,759	2,233	239	37	115	2,826
Fourth 20%	323,352	778,086	770,143	4,071	133	4,337	2,855	305	41	141	3,606
Next 15%	242,499	674,527	668,875	2,616	89	2,794	2,340	209	29	100	2,858
Next 4%	64,668	186,740	185,693	461	19	499	450	38	7	22	548
Top 1%	16,167	46,916	46,704	92	2	96	106	5	0	0	116
Total	1,616,700	3,271,903	3,237,905	20,205	686	21,577	10,034	957	144	473	12,421

TABLE J.1: OREGON PERSONAL EXEMPTIONS

All 2002 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Personal Exemptions	Number of Personal Exemptions											Ten or More	
			Zero	One	Two	Three	Four	Five	Six	Seven	Eight	Nine	Number of Returns	Number of Exemptions	
Less than zero	25,882	43,003	3,916	9,483	8,048	1,797	1,626	681	243	57	20	5	6	62	
0-5	174,771	177,383	64,309	72,201	22,221	7,808	5,257	2,066	608	184	60	38	19	200	
5-10	158,459	205,566	28,996	84,051	27,164	10,092	5,275	1,982	606	178	62	28	25	271	
10-15	146,660	241,802	8,149	78,485	34,939	13,351	7,460	2,867	965	275	94	38	37	402	
15-20	137,014	248,593	2,610	69,876	36,860	13,842	8,475	3,482	1,260	402	129	46	32	341	
20-25	119,497	228,994	1,040	58,603	32,886	12,604	8,378	3,810	1,437	469	159	70	41	438	
25-30	103,665	206,059	567	49,062	28,639	11,154	8,279	3,808	1,413	483	163	62	35	380	
30-35	91,930	189,500	314	41,151	26,459	9,861	8,207	3,798	1,381	485	187	48	39	421	
35-40	80,540	174,864	134	32,216	24,775	9,389	8,284	3,721	1,355	416	158	57	35	371	
40-45	71,729	164,342	102	25,273	23,098	8,922	8,635	3,675	1,355	427	157	52	33	349	
45-50	63,836	153,116	53	19,657	21,108	8,834	8,882	3,572	1,127	374	154	39	36	390	
50-60	107,411	272,063	67	25,466	39,640	15,858	16,648	6,728	2,057	600	223	80	44	465	
60-70	84,033	223,930	29	14,045	33,429	13,807	15,190	5,353	1,533	428	140	47	32	344	
70-80	63,176	173,122	23	8,093	26,193	10,855	12,221	4,265	1,067	309	87	35	28	293	
80-90	46,343	129,788	14	4,889	19,207	8,414	9,469	3,234	804	195	75	25	17	183	
90-100	32,694	93,093	6	3,015	13,438	5,958	7,142	2,356	573	142	44	12	8	88	
100-250	94,354	270,206	48	8,178	39,231	16,540	21,081	6,939	1,740	407	118	44	28	298	
250-500	10,701	31,246	18	1,070	4,227	1,583	2,486	982	256	62	10	3	4	42	
500 +	4,005	11,235	10	497	1,737	485	772	356	110	26	9	3	0	0	
Quintile Distribution															
First 20%	323,337	374,161	93,096	146,025	50,358	16,990	10,791	4,183	1,296	370	119	63	46	486	
Second 20%	323,356	549,466	14,936	170,032	79,934	30,305	17,554	7,010	2,428	742	248	93	74	802	
Middle 20%	323,321	642,863	1,894	152,002	90,570	34,585	25,747	11,828	4,379	1,481	525	190	120	1,287	
Fourth 20%	323,352	770,143	335	99,750	109,647	43,550	43,337	17,895	5,941	1,827	694	226	150	1,605	
Next 15%	242,499	668,875	88	30,121	99,525	42,189	48,228	16,441	4,233	1,115	351	124	84	893	
Next 4%	64,668	185,693	28	5,675	26,706	11,242	14,518	4,850	1,214	291	93	30	21	223	
Top 1%	16,167	46,704	28	1,706	6,559	2,293	3,592	1,468	399	93	19	6	4	42	
Total	1,616,700	3,237,905	110,405	605,311	463,299	181,154	163,767	63,675	19,890	5,919	2,049	732	499	5,338	

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

All 2002 returns

AGI Category Distribution												
AGI Level (\$000)	Number of Returns	Oregon Tax Liability	Amount Withheld from Wages	Estimated Tax Payments	Tax Paid with Returns	Tax Refunds Due	Donations					
							Nongame Wildlife	AIDS/HIV Education	Child Abuse Prevention	Alzheimers Research	Stop Domestic Violence	Other ¹
Less than zero	25,882	37	6,482	4,441	16	10,902	0	0	0	0	0	0
0-5	174,771	6,202	23,779	2,940	1,224	21,740	5	5	8	4	5	5
5-10	158,459	26,287	44,090	3,521	4,131	25,456	5	5	9	4	5	6
10-15	146,660	51,565	69,084	6,405	7,451	31,376	5	5	9	5	5	7
15-20	137,014	81,787	99,725	8,850	9,624	36,411	6	4	9	5	6	7
20-25	119,497	106,678	122,929	9,721	10,535	36,506	7	5	9	6	6	7
25-30	103,665	124,042	139,026	10,088	10,485	35,558	6	5	9	6	5	8
30-35	91,930	137,443	151,372	10,507	10,447	34,884	6	5	9	6	6	7
35-40	80,540	143,802	156,128	11,154	10,172	33,652	6	4	9	6	5	7
40-45	71,729	148,502	159,474	11,665	9,999	32,636	6	4	8	5	5	8
45-50	63,836	151,711	161,020	12,445	9,698	31,452	7	4	8	6	5	7
50-60	107,411	302,197	314,930	25,689	18,590	57,012	11	7	15	12	9	13
60-70	84,033	291,994	295,503	26,632	17,716	47,857	12	6	14	10	8	13
70-80	63,176	264,050	262,129	25,107	15,418	38,604	8	5	11	9	6	10
80-90	46,343	228,063	222,296	23,371	13,169	30,772	7	4	10	8	6	7
90-100	32,694	186,433	177,976	20,584	11,442	23,569	6	4	8	7	4	5
100-250	94,354	853,627	701,769	180,593	71,901	100,636	17	10	25	18	15	20
250-500	10,701	264,571	158,471	104,109	30,844	28,852	2	2	3	2	2	3
500 +	4,005	371,666	128,653	235,639	52,854	45,479	0	0	4	0	0	1
Quintile Distribution												
First 20%	323,337	24,224	62,029	9,880	4,052	51,736	10	8	15	8	9	9
Second 20%	323,356	144,615	184,595	16,562	18,714	75,256	13	10	21	11	12	15
Middle 20%	323,321	385,538	431,992	31,589	32,610	110,652	20	15	27	18	17	23
Fourth 20%	323,352	764,098	808,432	62,707	49,372	156,412	31	19	40	31	25	35
Next 15%	242,499	1,117,308	1,090,483	116,644	67,390	157,209	36	21	48	38	28	40
Next 4%	64,668	643,197	513,975	147,210	56,862	74,850	13	7	17	12	11	14
Top 1%	16,167	661,677	303,333	348,869	86,715	77,241	2	2	6	2	3	3
Total	1,616,700	3,740,658	3,394,839	733,461	315,715	703,357	123	82	175	120	104	140

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

Tables for All Full-Year Returns

This section contains tables for full-year resident returns, which comprise nearly 90 percent of all returns. These tables represent the strongest base for statistical reference because Oregon adjusted gross income and federal adjusted gross income are identical. The table below shows the AGI levels for each quintile group provided in the detailed tables.

Quintile Group	AGI Range
First 20%	Less than \$10,400
Second 20%	\$10,400 - \$21,900
Middle 20%	\$21,900 - \$37,900
Fourth 20%	\$37,900 - \$63,700
Next 15%	\$63,700 - \$116,200
Next 4%	\$116,200 - \$245,400
Top 1%	\$245,400 +

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

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	19,349	28,836	-926,940	10,778	448	19,801	187,705	498	38	12	27
0-5	124,667	94,228	331,034	2,876	866	8,670	300,320	127,271	6,534	3,054	3,480
5-10	132,566	160,730	991,033	3,301	8,858	25,520	429,672	603,560	36,086	16,269	19,817
10-15	129,243	209,784	1,614,732	4,376	31,457	59,180	527,351	1,063,161	71,620	28,648	42,973
15-20	123,423	222,767	2,154,025	4,439	69,660	94,221	559,056	1,483,847	106,477	34,939	71,538
20-25	108,633	207,122	2,437,170	4,674	106,668	108,892	536,605	1,726,118	129,812	34,582	95,230
25-30	94,524	186,807	2,595,640	4,019	136,699	126,732	520,613	1,844,292	142,829	31,194	111,635
30-35	84,069	172,373	2,727,091	4,443	158,571	142,410	526,175	1,927,262	152,146	27,828	124,318
35-40	73,519	159,158	2,753,737	4,251	159,832	153,781	523,936	1,938,422	154,994	25,246	129,748
40-45	65,721	150,450	2,790,568	4,169	158,491	161,579	531,245	1,960,387	158,364	23,797	134,567
45-50	58,986	141,569	2,799,396	3,927	153,294	161,094	526,480	1,976,461	161,061	22,155	138,905
50-60	100,081	254,663	5,487,712	8,613	284,472	333,301	1,019,694	3,879,225	319,166	39,747	279,420
60-70	79,120	212,081	5,127,142	7,430	241,874	302,776	919,219	3,683,822	306,664	33,335	273,329
70-80	59,861	164,869	4,474,355	6,248	189,307	243,107	783,181	3,273,117	275,249	26,107	249,143
80-90	44,095	124,202	3,736,556	4,756	141,210	183,261	636,494	2,785,779	236,263	19,910	216,353
90-100	31,178	89,317	2,952,122	4,409	100,394	123,047	484,957	2,250,536	192,207	14,656	177,550
100-250	90,130	259,682	12,456,309	26,292	291,296	430,225	1,816,078	9,954,567	865,819	49,708	816,110
250-500	10,133	29,864	3,378,962	12,075	32,760	77,751	344,210	2,937,308	260,928	8,817	252,111
500 +	3,673	10,467	4,480,225	23,470	11,819	81,169	407,914	4,007,399	359,389	11,951	347,438

Quintile Distribution

First 20%	286,594	299,001	497,148	17,284	11,649	57,033	956,100	796,332	46,825	21,172	25,653
Second 20%	286,586	500,545	4,587,331	10,313	136,908	190,253	1,261,134	3,129,959	222,062	75,452	146,610
Middle 20%	286,606	575,954	8,417,142	13,819	456,149	423,261	1,671,006	5,963,206	465,480	94,636	370,844
Fourth 20%	286,594	696,613	14,207,346	21,133	759,832	841,848	2,654,793	10,036,330	820,512	109,298	711,214
Next 15%	214,943	599,145	17,803,895	25,468	681,880	872,564	3,020,126	13,280,778	1,125,300	96,666	1,028,634
Next 4%	57,319	165,874	8,859,310	20,739	185,290	289,359	1,250,508	7,162,045	625,453	33,562	591,890
Top 1%	14,329	41,837	7,988,699	35,791	46,270	162,197	767,239	7,054,382	630,013	21,167	608,846

Total	1,432,971	2,878,969	62,360,871	144,548	2,277,978	2,836,515	11,580,906	47,423,031	3,935,646	451,954	3,483,691
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	19,349	1.5	-47,906	557	23	1,023	9,701	26	2	1	1	0.0	5.4
0-5	124,667	0.8	2,655	23	7	70	2,409	1,021	52	25	28	1.1	2.7
5-10	132,566	1.2	7,476	25	67	193	3,241	4,553	272	123	150	2.0	3.3
10-15	129,243	1.6	12,494	34	243	458	4,080	8,226	554	222	333	2.7	4.0
15-20	123,423	1.8	17,452	36	564	763	4,530	12,023	863	283	580	3.3	4.8
20-25	108,633	1.9	22,435	43	982	1,002	4,940	15,890	1,195	318	877	3.9	5.5
25-30	94,524	2.0	27,460	43	1,446	1,341	5,508	19,511	1,511	330	1,181	4.3	6.1
30-35	84,069	2.1	32,439	53	1,886	1,694	6,259	22,925	1,810	331	1,479	4.6	6.5
35-40	73,519	2.2	37,456	58	2,174	2,092	7,127	26,366	2,108	343	1,765	4.7	6.7
40-45	65,721	2.3	42,461	63	2,412	2,459	8,083	29,829	2,410	362	2,048	4.8	6.9
45-50	58,986	2.4	47,459	67	2,599	2,731	8,926	33,507	2,731	376	2,355	5.0	7.0
50-60	100,081	2.5	54,833	86	2,842	3,330	10,189	38,761	3,189	397	2,792	5.1	7.2
60-70	79,120	2.7	64,802	94	3,057	3,827	11,618	46,560	3,876	421	3,455	5.3	7.4
70-80	59,861	2.8	74,746	104	3,162	4,061	13,083	54,679	4,598	436	4,162	5.6	7.6
80-90	44,095	2.8	84,739	108	3,202	4,156	14,435	63,177	5,358	452	4,907	5.8	7.8
90-100	31,178	2.9	94,686	141	3,220	3,947	15,555	72,184	6,165	470	5,695	6.0	7.9
100-250	90,130	2.9	138,204	292	3,232	4,773	20,150	110,447	9,606	552	9,055	6.6	8.2
250-500	10,133	2.9	333,461	1,192	3,233	7,673	33,969	289,876	25,750	870	24,880	7.5	8.6
500 +	3,673	2.8	1,219,774	6,390	3,218	22,099	111,058	1,091,043	97,846	3,254	94,593	7.8	8.7

Quintile Distribution

First 20%	286,594	1.0	1,735	60	41	199	3,336	2,779	163	74	90	5.2	3.2
Second 20%	286,586	1.7	16,007	36	478	664	4,401	10,922	775	263	512	3.2	4.7
Middle 20%	286,606	2.0	29,368	48	1,592	1,477	5,830	20,806	1,624	330	1,294	4.4	6.2
Fourth 20%	286,594	2.4	49,573	74	2,651	2,937	9,263	35,019	2,863	381	2,482	5.0	7.1
Next 15%	214,943	2.8	82,831	119	3,172	4,060	14,051	61,788	5,235	450	4,786	5.8	7.7
Next 4%	57,319	2.9	154,562	362	3,233	5,048	21,817	124,951	10,912	586	10,326	6.7	8.3
Top 1%	14,329	2.9	557,520	2,498	3,229	11,320	53,545	492,315	43,968	1,477	42,491	7.6	8.6

Total	1,432,971	2.0	43,519	101	1,590	1,980	8,082	33,094	2,747	315	2,431	5.6	7.3
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TABLE C: DISTRIBUTION OF RETURNS BY TYPE

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Single		Joint		Separate		Head of Household		Itemized	
		Number	%	Number	%	Number	%	Number	%	Number	%
Less than zero	19,349	11,082	57.3	7,183	37.1	369	1.9	715	3.7	9,128	47.2
0-5	124,667	107,516	86.2	8,240	6.6	1,415	1.1	7,496	6.0	9,594	7.7
5-10	132,566	98,819	74.5	15,349	11.6	1,799	1.4	16,599	12.5	21,968	16.6
10-15	129,243	77,674	60.1	27,006	20.9	2,088	1.6	22,475	17.4	31,434	24.3
15-20	123,423	65,888	53.4	32,263	26.2	2,267	1.8	23,005	18.6	34,945	28.3
20-25	108,633	54,427	50.1	32,126	29.6	2,210	2.0	19,870	18.3	35,311	32.5
25-30	94,524	45,461	48.1	31,954	33.9	1,935	2.0	15,174	16.1	37,227	39.4
30-35	84,069	38,162	45.4	32,912	39.2	1,668	2.0	11,327	13.5	40,096	47.7
35-40	73,519	29,617	40.3	34,127	46.5	1,263	1.7	8,512	11.6	41,306	56.2
40-45	65,721	23,401	35.6	34,977	53.2	895	1.4	6,448	9.8	41,807	63.6
45-50	58,986	18,313	31.0	34,803	59.0	738	1.3	5,132	8.7	41,301	70.0
50-60	100,081	23,684	23.7	69,117	69.1	910	0.9	6,370	6.4	77,743	77.7
60-70	79,120	13,018	16.5	62,422	78.9	527	0.7	3,153	4.0	66,781	84.4
70-80	59,861	7,626	12.7	50,201	83.8	269	0.4	1,765	2.9	53,403	89.2
80-90	44,095	4,607	10.4	38,245	86.7	185	0.4	1,058	2.4	40,781	92.5
90-100	31,178	2,854	9.2	27,559	88.4	125	0.4	640	2.1	29,316	94.0
100-250	90,130	7,672	8.5	80,363	89.1	346	0.4	1,749	1.9	86,612	96.1
250-500	10,133	975	9.6	8,915	88.0	54	0.5	189	1.9	9,807	96.8
500 +	3,673	394	10.7	3,168	86.3	46	1.3	65	1.8	3,544	96.5

Quintile Distribution

First 20%	286,594	223,809	78.1	32,577	11.4	3,739	1.3	26,469	9.2	42,846	15.0
Second 20%	286,586	159,369	55.6	70,194	24.5	5,066	1.8	51,957	18.1	77,836	27.2
Middle 20%	286,606	133,652	46.6	103,766	36.3	5,716	2.0	43,472	15.2	122,585	42.8
Fourth 20%	286,594	82,931	28.9	177,781	62.1	3,253	1.1	22,629	7.9	204,776	71.5
Next 15%	214,943	25,058	11.7	183,019	85.1	996	0.5	5,870	2.7	194,889	90.7
Next 4%	57,319	4,960	8.7	51,038	89.0	234	0.4	1,087	1.9	55,312	96.5
Top 1%	14,329	1,411	9.8	12,555	87.6	105	0.7	258	1.8	13,860	96.7

Total	1,432,971	631,190	44.0	630,930	44.1	19,109	1.3	151,742	10.6	712,104	49.7
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TABLE D: SOURCES OF ADJUSTED GROSS INCOME (THOUSANDS OF DOLLARS)

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Adjusted Gross Income	Wages, Salaries, Tips	Taxable Dividends and Interest	Business Income	Capital Gains	Taxable Pensions	Schedule E Income ¹	Farm Income	All Other Income ²	Adjustments
Less than zero	19,349	-926,940	105,959	90,261	-98,509	55,755	29,213	-425,727	-91,460	-580,116	12,314
0-5	124,667	331,034	280,281	39,576	17,240	-7,459	25,477	-11,878	-7,220	8,509	13,493
5-10	132,566	991,033	678,626	86,456	62,721	-4,637	124,522	1,747	-7,273	71,114	22,241
10-15	129,243	1,614,732	1,049,200	120,033	88,106	1,684	253,860	10,825	-10,823	129,554	27,707
15-20	123,423	2,154,025	1,478,935	122,462	94,754	10,278	314,058	13,298	-9,899	162,188	32,049
20-25	108,633	2,437,170	1,772,943	103,454	99,137	8,872	302,752	15,607	-10,444	179,725	34,875
25-30	94,524	2,595,640	1,944,211	93,150	96,821	11,061	305,746	15,357	-9,187	176,294	37,813
30-35	84,069	2,727,091	2,069,670	88,095	88,826	12,020	319,183	20,223	-8,399	175,016	37,544
35-40	73,519	2,753,737	2,091,532	83,140	89,023	12,346	325,498	25,102	-9,368	173,124	36,660
40-45	65,721	2,790,568	2,123,201	81,838	91,821	16,260	329,969	29,001	-9,307	166,076	38,290
45-50	58,986	2,799,396	2,139,178	80,544	90,003	21,518	327,766	26,099	-6,857	158,607	37,461
50-60	100,081	5,487,712	4,144,597	158,860	166,993	40,929	676,409	72,032	-14,301	310,158	67,966
60-70	79,120	5,127,142	3,852,107	144,509	152,081	53,975	648,095	81,370	-13,991	268,338	59,342
70-80	59,861	4,474,356	3,387,006	123,459	133,253	52,985	549,248	88,798	-9,755	203,647	54,285
80-90	44,095	3,736,556	2,851,469	105,951	116,064	52,239	432,729	94,826	-7,995	141,079	49,805
90-100	31,178	2,952,122	2,252,935	84,928	94,507	57,975	319,145	86,216	-7,331	108,264	44,518
100-250	90,130	12,456,309	8,494,424	492,547	698,411	538,956	1,141,994	990,981	-24,927	365,132	241,207
250-500	10,133	3,378,962	1,821,702	199,237	237,200	343,855	130,416	639,845	-7,850	88,304	73,747
500 +	3,673	4,480,225	1,388,320	425,347	131,159	1,215,169	63,826	1,189,285	-6,759	104,311	30,432

Quintile Distribution

First 20%	286,594	497,148	1,129,971	224,630	-11,827	43,630	194,718	-435,188	-106,644	-492,188	49,953
Second 20%	286,586	4,587,331	3,119,375	276,408	215,077	15,705	672,815	30,337	-24,507	353,326	71,204
Middle 20%	286,606	8,417,142	6,330,508	289,885	296,205	35,777	991,724	56,882	-29,067	563,079	117,851
Fourth 20%	286,594	14,207,346	10,759,198	412,176	446,951	101,585	1,724,576	170,192	-39,065	813,991	182,258
Next 15%	214,943	17,803,895	13,466,515	513,025	565,338	281,261	2,074,897	456,494	-41,186	727,203	239,654
Next 4%	57,319	8,859,310	5,838,652	376,889	559,044	444,312	758,766	833,341	-17,671	248,643	182,665
Top 1%	14,329	7,988,699	3,282,077	630,834	378,824	1,571,511	202,407	1,850,949	-15,007	195,269	108,165

Total	1,432,971	62,360,871	43,926,295	2,723,846	2,449,612	2,493,781	6,619,903	2,963,006	-273,147	2,409,324	951,750
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¹Schedule E income includes: rental real estate, royalties, partnerships, S corporations, and trusts.

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

TABLE D.1: SOURCES OF ADJUSTED GROSS INCOME (Detail)
WAGE, INTEREST, AND DIVIDEND INCOME

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Wages, Salaries, and Tips					Interest Income					Dividend Income				
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	5,831	30.1	105,959	18,172	11.4	12,292	63.5	69,131	5,624	7.5	9,199	47.5	21,130	2,297	2.3
0-5	95,878	76.9	280,281	2,923	84.7	36,831	29.5	23,876	648	7.2	17,907	14.4	15,701	877	4.7
5-10	96,921	73.1	678,626	7,002	68.5	42,859	32.3	58,954	1,376	5.9	19,103	14.4	27,502	1,440	2.8
10-15	91,938	71.1	1,049,200	11,412	65.0	45,442	35.2	83,889	1,846	5.2	20,678	16.0	36,143	1,748	2.2
15-20	93,067	75.4	1,478,935	15,891	68.7	44,319	35.9	86,907	1,961	4.0	19,723	16.0	35,554	1,803	1.7
20-25	86,623	79.7	1,772,943	20,467	72.7	40,006	36.8	71,840	1,796	2.9	16,949	15.6	31,613	1,865	1.3
25-30	77,507	82.0	1,944,211	25,084	74.9	38,641	40.9	64,187	1,661	2.5	16,050	17.0	28,963	1,805	1.1
30-35	70,009	83.3	2,069,670	29,563	75.9	38,077	45.3	60,755	1,596	2.2	15,964	19.0	27,341	1,713	1.0
35-40	61,631	83.8	2,091,532	33,936	76.0	36,996	50.3	56,840	1,536	2.1	15,619	21.2	26,301	1,684	1.0
40-45	55,522	84.5	2,123,201	38,241	76.1	35,857	54.6	55,273	1,541	2.0	15,512	23.6	26,566	1,713	1.0
45-50	50,130	85.0	2,139,178	42,673	76.4	34,574	58.6	54,470	1,575	1.9	15,283	25.9	26,073	1,706	0.9
50-60	85,322	85.3	4,144,597	48,576	75.5	63,321	63.3	104,472	1,650	1.9	29,689	29.7	54,388	1,832	1.0
60-70	67,864	85.8	3,852,107	56,762	75.1	54,487	68.9	94,548	1,735	1.8	27,003	34.1	49,961	1,850	1.0
70-80	51,871	86.7	3,387,006	65,297	75.7	44,231	73.9	79,506	1,798	1.8	23,203	38.8	43,953	1,894	1.0
80-90	38,748	87.9	2,851,469	73,590	76.3	34,406	78.0	67,634	1,966	1.8	19,110	43.3	38,318	2,005	1.0
90-100	27,566	88.4	2,252,935	81,729	76.3	25,442	81.6	53,079	2,086	1.8	14,972	48.0	31,849	2,127	1.1
100-250	78,257	86.8	8,494,424	108,545	68.2	79,152	87.8	295,829	3,737	2.4	55,328	61.4	196,719	3,556	1.6
250-500	8,355	82.5	1,821,702	218,038	53.9	9,709	95.8	115,412	11,887	3.4	8,315	82.1	83,824	10,081	2.5
500 +	2,963	80.7	1,388,320	468,552	31.0	3,620	98.6	222,887	61,571	5.0	3,296	89.7	202,460	61,426	4.5

Quintile Distribution

First 20%	205,637	71.8	1,129,971	5,495	227.3	95,379	33.3	157,662	1,653	31.7	47,749	16.7	66,968	1,402	13.5
Second 20%	212,387	74.1	3,119,375	14,687	68.0	102,385	35.7	194,784	1,902	4.2	45,690	15.9	81,624	1,786	1.8
Middle 20%	236,029	82.4	6,330,508	26,821	75.2	122,101	42.6	199,392	1,633	2.4	51,082	17.8	90,493	1,772	1.1
Fourth 20%	243,268	84.9	10,759,198	44,228	75.7	170,677	59.6	274,423	1,608	1.9	77,507	27.0	137,753	1,777	1.0
Next 15%	187,581	87.3	13,466,515	71,790	75.6	164,427	76.5	326,200	1,984	1.8	90,932	42.3	186,825	2,055	1.0
Next 4%	49,353	86.1	5,838,652	118,304	65.9	51,470	89.8	225,178	4,375	2.5	37,915	66.1	151,711	4,001	1.7
Top 1%	11,748	82.0	3,282,077	279,374	41.1	13,823	96.5	341,849	24,730	4.3	12,028	83.9	288,985	24,026	3.6

Total	1,146,003	80.0	43,926,295	38,330	70.4	720,262	50.3	1,719,488	2,387	2.8	362,903	25.3	1,004,359	2,768	1.6
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
TAX REFUND, ALIMONY, AND UNEMPLOYMENT INCOME**

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	State Income Tax Refund					Alimony Received					Unemployment Income				
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	1,947	10.1	7,666	3,937	0.8	64	0.3	902	14,095	0.1	501	2.6	3,109	6,206	0.3
0-5	2,487	2.0	1,842	741	0.6	145	0.1	535	3,687	0.2	3,566	2.9	7,531	2,112	2.3
5-10	4,685	3.5	3,439	734	0.3	592	0.4	3,161	5,339	0.3	13,066	9.9	41,006	3,138	4.1
10-15	8,368	6.5	5,654	676	0.4	770	0.6	4,982	6,471	0.3	18,106	14.0	74,189	4,098	4.6
15-20	11,947	9.7	8,459	708	0.4	774	0.6	5,903	7,626	0.3	18,035	14.6	90,416	5,013	4.2
20-25	15,180	14.0	11,353	748	0.5	789	0.7	6,756	8,563	0.3	16,177	14.9	91,091	5,631	3.7
25-30	18,625	19.7	14,105	757	0.5	739	0.8	7,012	9,489	0.3	13,651	14.4	72,284	5,295	2.8
30-35	22,118	26.3	17,192	777	0.6	640	0.8	6,377	9,964	0.2	11,791	14.0	59,951	5,085	2.2
35-40	24,521	33.4	19,494	795	0.7	545	0.7	6,360	11,669	0.2	10,232	13.9	52,274	5,109	1.9
40-45	26,291	40.0	21,557	820	0.8	484	0.7	6,259	12,932	0.2	9,032	13.7	47,175	5,223	1.7
45-50	27,070	45.9	22,641	836	0.8	378	0.6	5,396	14,274	0.2	8,146	13.8	42,350	5,199	1.5
50-60	52,876	52.8	45,410	859	0.8	490	0.5	8,572	17,494	0.2	13,457	13.4	71,747	5,332	1.3
60-70	46,842	59.2	41,878	894	0.8	283	0.4	5,941	20,993	0.1	10,020	12.7	54,407	5,430	1.1
70-80	38,505	64.3	36,193	940	0.8	206	0.3	4,642	22,535	0.1	6,594	11.0	36,960	5,605	0.8
80-90	29,919	67.9	30,072	1,005	0.8	127	0.3	3,439	27,080	0.1	4,277	9.7	24,863	5,813	0.7
90-100	21,827	70.0	24,273	1,112	0.8	95	0.3	2,372	24,968	0.1	2,732	8.8	16,456	6,024	0.6
100-250	62,569	69.4	102,637	1,640	0.8	245	0.3	10,091	41,186	0.1	5,621	6.2	37,093	6,599	0.3
250-500	6,394	63.1	25,932	4,056	0.8	17	0.2	1,330	78,242	0.0	247	2.4	1,865	7,550	0.1
500 +	2,397	65.3	42,831	17,869	1.0	7	0.2	279	39,856	0.0	50	1.4	465	9,301	0.0

Quintile Distribution

First 20%	9,645	3.4	13,271	1,376	2.7	850	0.3	4,875	5,736	1.0	18,442	6.4	56,730	3,076	11.4
Second 20%	25,316	8.8	17,896	707	0.4	1,821	0.6	13,341	7,326	0.3	41,323	14.4	196,771	4,762	4.3
Middle 20%	64,236	22.4	49,514	771	0.6	2,179	0.8	21,308	9,779	0.3	41,193	14.4	216,954	5,267	2.6
Fourth 20%	135,225	47.2	114,115	844	0.8	1,699	0.6	25,770	15,168	0.2	38,946	13.6	205,079	5,266	1.4
Next 15%	141,627	65.9	144,803	1,022	0.8	656	0.3	16,382	24,972	0.1	21,966	10.2	126,150	5,743	0.7
Next 4%	39,397	68.7	73,327	1,861	0.8	161	0.3	7,024	43,627	0.1	3,116	5.4	21,081	6,765	0.2
Top 1%	9,122	63.7	69,703	7,641	0.9	24	0.2	1,609	67,046	0.0	315	2.2	2,469	7,839	0.0

Total	424,568	29.6	482,628	1,137	0.8	7,390	0.5	90,309	12,220	0.1	165,301	11.5	825,234	4,992	1.3
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TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)

2002 Full-year returns

IRA DISTRIBUTION, PENSION, AND TAXABLE SOCIAL SECURITY INCOME

AGI Category Distribution

AGI Level (\$000)	IRA Distributions					Pensions					Federally Taxable Social Security				
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	1,082	5.6	10,620	9,815	1.1	2,334	12.1	18,450	7,905	2.0	30	0.2	143	4,782	0.0
0-5	2,496	2.0	6,135	2,458	1.9	6,158	4.9	19,017	3,088	5.7	128	0.1	325	2,542	0.1
5-10	7,515	5.7	24,916	3,315	2.5	19,075	14.4	98,596	5,169	9.9	271	0.2	1,010	3,727	0.1
10-15	10,714	8.3	45,928	4,287	2.8	26,007	20.1	205,609	7,906	12.7	600	0.5	2,324	3,873	0.1
15-20	10,307	8.4	52,966	5,139	2.5	24,864	20.1	256,731	10,325	11.9	2,858	2.3	4,361	1,526	0.2
20-25	8,166	7.5	47,606	5,830	2.0	19,722	18.2	240,401	12,189	9.9	10,434	9.6	14,745	1,413	0.6
25-30	6,945	7.3	45,392	6,536	1.7	16,661	17.6	227,996	13,684	8.8	13,733	14.5	32,358	2,356	1.2
30-35	6,292	7.5	44,376	7,053	1.6	15,013	17.9	227,235	15,136	8.3	12,913	15.4	47,573	3,684	1.7
35-40	5,551	7.6	43,318	7,804	1.6	13,514	18.4	223,281	16,522	8.1	11,165	15.2	58,898	5,275	2.1
40-45	5,214	7.9	43,454	8,334	1.6	12,496	19.0	220,292	17,629	7.9	9,728	14.8	66,224	6,808	2.4
45-50	4,748	8.0	42,502	8,952	1.5	11,306	19.2	212,018	18,753	7.6	8,433	14.3	73,246	8,686	2.6
50-60	8,720	8.7	87,263	10,007	1.6	20,927	20.9	429,176	20,508	7.8	15,305	15.3	159,970	10,452	2.9
60-70	7,482	9.5	86,990	11,627	1.7	17,705	22.4	405,308	22,892	7.9	12,510	15.8	155,797	12,454	3.0
70-80	5,851	9.8	80,794	13,809	1.8	13,407	22.4	342,463	25,544	7.7	9,190	15.4	125,991	13,710	2.8
80-90	4,294	9.7	64,700	15,067	1.7	10,015	22.7	276,436	27,602	7.4	6,366	14.4	91,593	14,388	2.5
90-100	2,906	9.3	53,116	18,278	1.8	6,954	22.3	204,344	29,385	6.9	4,186	13.4	61,684	14,736	2.1
100-250	9,046	10.0	245,414	27,130	2.0	19,955	22.1	693,465	34,751	5.6	12,937	14.4	203,114	15,700	1.6
250-500	889	8.8	44,073	49,576	1.3	1,788	17.6	58,267	32,588	1.7	1,620	16.0	28,076	17,331	0.8
500 +	322	8.8	23,463	72,867	0.5	691	18.8	26,681	38,613	0.6	738	20.1	13,682	18,539	0.3

Quintile Distribution

First 20%	11,810	4.1	44,398	3,759	8.9	29,432	10.3	148,730	5,053	29.9	459	0.2	1,591	3,465	0.3
Second 20%	23,726	8.3	115,482	4,867	2.5	57,263	20.0	547,057	9,553	11.9	6,677	2.3	10,276	1,539	0.2
Middle 20%	21,237	7.4	143,103	6,738	1.7	51,031	17.8	725,371	14,214	8.6	40,353	14.1	123,251	3,054	1.5
Fourth 20%	23,898	8.3	224,827	9,408	1.6	57,370	20.0	1,113,899	19,416	7.8	43,156	15.1	385,850	8,941	2.7
Next 15%	20,835	9.7	322,917	15,499	1.8	48,410	22.5	1,311,207	27,085	7.4	31,624	14.7	440,773	13,938	2.5
Next 4%	5,773	10.1	172,057	29,804	1.9	12,513	21.8	450,766	36,024	5.1	8,417	14.7	135,942	16,151	1.5
Top 1%	1,261	8.8	70,240	55,702	0.9	2,573	18.0	88,736	34,487	1.1	2,459	17.2	43,431	17,662	0.5

Total	108,540	7.6	1,093,024	10,070	1.8	258,592	18.0	4,385,765	16,960	7.0	133,145	9.3	1,141,114	8,570	1.8
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TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
BUSINESS INCOME

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Business Income				Business Loss				Net Business Income				
	Number of Returns	Percent of Filers with Business Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Business Income	Total (\$000)	Average (\$)	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	2,348	32.0	22,647	9,645	4,995	68.0	121,156	24,255	7,343	38.0	-98,509	-13,415	10.6
0-5	9,320	82.7	28,671	3,076	1,944	17.3	11,431	5,880	11,264	9.0	17,240	1,531	5.2
5-10	12,237	83.3	76,473	6,249	2,454	16.7	13,752	5,604	14,691	11.1	62,721	4,269	6.3
10-15	11,902	79.0	105,676	8,879	3,157	21.0	17,569	5,565	15,059	11.7	88,106	5,851	5.5
15-20	10,339	74.5	113,838	11,011	3,541	25.5	19,083	5,389	13,880	11.2	94,754	6,827	4.4
20-25	9,400	71.8	117,729	12,524	3,690	28.2	18,591	5,038	13,090	12.0	99,137	7,574	4.1
25-30	8,626	69.8	115,572	13,398	3,727	30.2	18,751	5,031	12,353	13.1	96,821	7,838	3.7
30-35	7,869	67.4	107,599	13,674	3,802	32.6	18,774	4,938	11,671	13.9	88,826	7,611	3.3
35-40	7,538	67.3	106,445	14,121	3,657	32.7	17,422	4,764	11,195	15.2	89,023	7,952	3.2
40-45	7,287	66.9	108,519	14,892	3,604	33.1	16,697	4,633	10,891	16.6	91,821	8,431	3.3
45-50	6,728	66.7	105,188	15,634	3,353	33.3	15,185	4,529	10,081	17.1	90,003	8,928	3.2
50-60	11,773	66.1	194,277	16,502	6,046	33.9	27,284	4,513	17,819	17.8	166,993	9,372	3.0
60-70	9,417	64.4	174,792	18,561	5,199	35.6	22,711	4,368	14,616	18.5	152,081	10,405	3.0
70-80	7,086	64.8	150,185	21,195	3,854	35.2	16,932	4,393	10,940	18.3	133,253	12,180	3.0
80-90	5,326	65.1	128,972	24,216	2,856	34.9	12,908	4,520	8,182	18.6	116,064	14,185	3.1
90-100	3,861	65.0	104,973	27,188	2,079	35.0	10,465	5,034	5,940	19.1	94,507	15,910	3.2
100-250	14,077	70.6	736,656	52,330	5,849	29.4	38,245	6,539	19,926	22.1	698,411	35,050	5.6
250-500	1,961	73.6	247,528	126,225	702	26.4	10,328	14,712	2,663	26.3	237,200	89,073	7.0
500 +	676	69.8	143,544	212,344	293	30.2	12,385	42,271	969	26.4	131,159	135,355	2.9

Quintile Distribution

First 20%	24,920	72.1	135,973	5,456	9,626	27.9	147,800	15,354	34,546	12.1	-11,827	-342	-2.4
Second 20%	25,032	76.1	257,488	10,286	7,855	23.9	42,410	5,399	32,887	11.5	215,077	6,540	4.7
Middle 20%	26,461	68.9	355,194	13,423	11,963	31.1	58,989	4,931	38,424	13.4	296,205	7,709	3.5
Fourth 20%	32,734	66.3	522,454	15,961	16,610	33.7	75,503	4,546	49,344	17.2	446,951	9,058	3.1
Next 15%	26,133	65.1	630,329	24,120	14,033	34.9	64,991	4,631	40,166	18.7	565,338	14,075	3.2
Next 4%	9,745	72.6	586,069	60,141	3,683	27.4	27,025	7,338	13,428	23.4	559,044	41,633	6.3
Top 1%	2,746	72.7	401,775	146,313	1,032	27.3	22,952	22,240	3,778	26.4	378,824	100,271	4.7

Total	147,771	69.5	2,889,282	19,552	64,802	30.5	439,670	6,785	212,573	14.8	2,449,612	11,524	3.9
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TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
CAPITAL GAIN INCOME

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Capital Gain				Capital Loss				Net Capital Gain				
	Number of Returns	Percent of Filers with Capital Gain/Loss Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Capital Gain/Loss Income	Total (\$000)	Average (\$)	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	2,273	20.0	104,175	45,832	9,104	80.0	22,876	2,513	11,377	58.8	81,299	7,146	8.8
0-5	6,118	40.8	11,146	1,822	8,871	59.2	18,154	2,047	14,989	12.0	-7,009	-468	-2.1
5-10	6,895	44.9	13,442	1,949	8,476	55.1	18,215	2,149	15,371	11.6	-4,773	-311	-0.5
10-15	8,078	48.4	20,523	2,541	8,605	51.6	18,624	2,164	16,683	12.9	1,899	114	0.1
15-20	7,902	49.0	26,592	3,365	8,210	51.0	17,558	2,139	16,112	13.1	9,034	561	0.4
20-25	6,845	48.4	23,646	3,455	7,308	51.6	15,593	2,134	14,153	13.0	8,053	569	0.3
25-30	6,351	47.4	24,875	3,917	7,059	52.6	14,992	2,124	13,410	14.2	9,883	737	0.4
30-35	6,202	47.6	24,964	4,025	6,837	52.4	14,194	2,076	13,039	15.5	10,770	826	0.4
35-40	5,908	46.8	25,220	4,269	6,725	53.2	14,086	2,095	12,633	17.2	11,134	881	0.4
40-45	6,046	48.2	28,499	4,714	6,502	51.8	13,660	2,101	12,548	19.1	14,839	1,183	0.5
45-50	5,974	48.3	33,146	5,548	6,384	51.7	13,357	2,092	12,358	21.0	19,789	1,601	0.7
50-60	11,083	47.1	64,261	5,798	12,450	52.9	26,244	2,108	23,533	23.5	38,017	1,615	0.7
60-70	10,264	48.1	74,756	7,283	11,071	51.9	23,334	2,108	21,335	27.0	51,422	2,410	1.0
70-80	8,502	46.5	70,514	8,294	9,775	53.5	20,677	2,115	18,277	30.5	49,837	2,727	1.1
80-90	7,076	46.5	67,763	9,576	8,146	53.5	17,411	2,137	15,222	34.5	50,352	3,308	1.3
90-100	5,628	46.4	70,157	12,466	6,509	53.6	14,065	2,161	12,137	38.9	56,093	4,622	1.9
100-250	22,245	46.8	584,819	26,290	25,290	53.2	59,025	2,334	47,535	52.7	525,794	11,061	4.2
250-500	3,806	48.7	350,833	92,179	4,016	51.3	10,603	2,640	7,822	77.2	340,230	43,497	10.1
500 +	1,726	52.9	1,219,349	706,460	1,535	47.1	4,222	2,750	3,261	88.8	1,215,128	372,625	27.1
Quintile Distribution													
First 20%	15,828	36.9	130,123	8,221	27,121	63.1	60,668	2,237	42,949	15.0	69,455	1,617	14.0
Second 20%	18,205	48.8	55,312	3,038	19,128	51.2	41,079	2,148	37,333	13.0	14,233	381	0.3
Middle 20%	19,994	47.5	78,936	3,948	22,121	52.5	46,639	2,108	42,115	14.7	32,297	767	0.4
Fourth 20%	29,598	47.7	162,534	5,491	32,430	52.3	68,135	2,101	62,028	21.6	94,399	1,522	0.7
Next 15%	33,915	46.6	352,045	10,380	38,812	53.4	83,398	2,149	72,727	33.8	268,647	3,694	1.5
Next 4%	15,660	47.2	476,656	30,438	17,512	52.8	41,653	2,379	33,172	57.9	435,003	13,114	4.9
Top 1%	5,722	49.9	1,583,075	276,665	5,749	50.1	15,319	2,665	11,471	80.1	1,567,756	136,671	19.6
Total	138,922	46.0	2,838,681	20,434	162,873	54.0	356,890	2,191	301,795	21.1	2,481,791	8,223	4.0

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

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Gain from Business Property Sales				Loss from Business Property Sales				Net Business Property Sales				
	Number of Returns	Percent of Filers with Gain	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Loss	Total (\$000)	Average (\$)	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	1,087	48.1	10,879	10,008	1,171	51.9	36,423	31,104	2,258	11.7	-25,544	-11,313	2.8
0-5	336	47.8	1,276	3,797	367	52.2	1,726	4,702	703	0.6	-450	-640	-0.1
5-10	494	53.6	1,864	3,774	427	46.4	1,728	4,048	921	0.7	136	147	0.0
10-15	565	50.3	1,894	3,353	559	49.7	2,110	3,774	1,124	0.9	-215	-192	0.0
15-20	652	52.4	3,277	5,027	592	47.6	2,033	3,434	1,244	1.0	1,245	1,000	0.1
20-25	670	55.0	2,806	4,188	548	45.0	1,987	3,626	1,218	1.1	819	672	0.0
25-30	642	56.7	3,140	4,890	491	43.3	1,962	3,995	1,133	1.2	1,178	1,040	0.0
30-35	647	56.6	3,096	4,786	496	43.4	1,846	3,723	1,143	1.4	1,250	1,093	0.0
35-40	625	56.2	3,049	4,878	487	43.8	1,837	3,771	1,112	1.5	1,212	1,090	0.0
40-45	674	59.8	3,241	4,809	454	40.2	1,820	4,009	1,128	1.7	1,421	1,260	0.1
45-50	549	52.9	3,387	6,170	488	47.1	1,658	3,397	1,037	1.8	1,730	1,668	0.1
50-60	1,060	54.3	5,671	5,350	892	45.7	2,759	3,093	1,952	2.0	2,912	1,492	0.1
60-70	986	55.7	5,326	5,401	783	44.3	2,773	3,541	1,769	2.2	2,553	1,443	0.0
70-80	829	56.6	5,356	6,460	636	43.4	2,207	3,471	1,465	2.4	3,148	2,149	0.1
80-90	629	51.9	4,062	6,458	582	48.1	2,176	3,738	1,211	2.7	1,887	1,558	0.1
90-100	544	56.1	3,988	7,330	425	43.9	2,105	4,954	969	3.1	1,882	1,943	0.1
100-250	2,453	49.8	24,537	10,003	2,468	50.2	11,376	4,609	4,921	5.5	13,161	2,675	0.1
250-500	563	38.5	8,577	15,234	900	61.5	4,952	5,502	1,463	14.4	3,625	2,478	0.1
500 +	349	37.8	9,734	27,890	574	62.2	9,692	16,885	923	25.1	42	45	0.0

Quintile Distribution

First 20%	1,950	49.4	14,113	7,238	2,000	50.6	39,939	19,969	3,950	1.4	-25,825	-6,538	-5.2
Second 20%	1,466	52.5	6,432	4,388	1,329	47.5	4,961	3,733	2,795	1.0	1,472	527	0.0
Middle 20%	2,045	56.1	9,452	4,622	1,601	43.9	5,973	3,731	3,646	1.3	3,480	954	0.0
Fourth 20%	2,922	55.4	15,383	5,265	2,351	44.6	8,197	3,486	5,273	1.8	7,186	1,363	0.1
Next 15%	3,257	55.2	22,412	6,881	2,640	44.8	9,798	3,711	5,897	2.7	12,614	2,139	0.1
Next 4%	1,773	48.2	18,464	10,414	1,908	51.8	9,156	4,799	3,681	6.4	9,309	2,529	0.1
Top 1%	941	38.4	18,902	20,087	1,511	61.6	15,147	10,024	2,452	17.1	3,755	1,531	0.0

Total	14,354	51.8	105,160	7,326	13,340	48.2	93,169	6,984	27,694	1.9	11,991	433	0.0
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
SCHEDULE E INCOME¹**

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Schedule E Income				Schedule E Loss				Net Schedule E Income				
	Number of Returns	Percent of Filers with Sch. E Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Sch. E Income	Total (\$000)	Average (\$)	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	1,924	26.4	30,511	15,858	5,359	73.6	456,238	85,135	7,283	37.6	-425,727	-58,455	45.9
0-5	3,131	59.9	8,323	2,658	2,095	40.1	20,201	9,642	5,226	4.2	-11,878	-2,273	-3.6
5-10	5,126	66.6	20,245	3,949	2,573	33.4	18,498	7,189	7,699	5.8	1,747	227	0.2
10-15	6,003	66.9	31,918	5,317	2,974	33.1	21,093	7,092	8,977	6.9	10,825	1,206	0.7
15-20	6,115	64.8	38,981	6,375	3,327	35.2	25,683	7,720	9,442	7.7	13,298	1,408	0.6
20-25	5,499	62.0	40,460	7,358	3,374	38.0	24,853	7,366	8,873	8.2	15,607	1,759	0.6
25-30	5,243	60.8	41,669	7,948	3,381	39.2	26,313	7,783	8,624	9.1	15,357	1,781	0.6
30-35	5,149	59.5	45,115	8,762	3,501	40.5	24,892	7,110	8,650	10.3	20,223	2,338	0.7
35-40	5,077	59.4	49,742	9,797	3,473	40.6	24,640	7,095	8,550	11.6	25,102	2,936	0.9
40-45	5,062	59.1	53,641	10,597	3,510	40.9	24,641	7,020	8,572	13.0	29,001	3,383	1.0
45-50	4,859	59.4	51,693	10,639	3,318	40.6	25,594	7,714	8,177	13.9	26,099	3,192	0.9
50-60	9,612	60.4	117,482	12,222	6,296	39.6	45,449	7,219	15,908	15.9	72,032	4,528	1.3
60-70	8,697	61.4	122,832	14,124	5,464	38.6	41,462	7,588	14,161	17.9	81,370	5,746	1.6
70-80	7,440	62.3	121,855	16,378	4,509	37.7	33,058	7,331	11,949	20.0	88,798	7,431	2.0
80-90	6,152	61.6	123,954	20,149	3,837	38.4	29,128	7,591	9,989	22.7	94,826	9,493	2.5
90-100	4,988	63.2	111,936	22,441	2,900	36.8	25,720	8,869	7,888	25.3	86,216	10,930	2.9
100-250	23,210	72.3	1,097,275	47,276	8,890	27.7	106,294	11,957	32,100	35.6	990,981	30,872	8.0
250-500	5,105	84.4	681,658	133,528	946	15.6	41,813	44,200	6,051	59.7	639,845	105,742	18.9
500 +	2,382	84.2	1,308,738	549,429	446	15.8	119,452	267,831	2,828	77.0	1,189,285	420,540	26.5

Quintile Distribution

First 20%	10,602	50.9	61,121	5,765	10,236	49.1	496,309	48,487	20,838	7.3	-435,188	-20,884	-87.5
Second 20%	13,968	65.4	85,455	6,118	7,394	34.6	55,118	7,454	21,362	7.5	30,337	1,420	0.7
Middle 20%	16,526	60.1	137,603	8,326	10,971	39.9	80,721	7,358	27,497	9.6	56,882	2,069	0.7
Fourth 20%	25,106	60.0	291,033	11,592	16,726	40.0	120,841	7,225	41,832	14.6	170,192	4,068	1.2
Next 15%	29,848	62.7	600,699	20,125	17,751	37.3	144,204	8,124	47,599	22.1	456,494	9,590	2.6
Next 4%	17,004	75.0	909,009	53,459	5,656	25.0	75,669	13,378	22,660	39.5	833,341	36,776	9.4
Top 1%	7,720	84.3	2,013,108	260,765	1,439	15.7	162,159	112,689	9,159	63.9	1,850,949	202,091	23.2

Total	120,774	63.3	4,098,028	33,931	70,173	36.7	1,135,022	16,175	190,947	13.3	2,963,006	15,517	4.8
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¹Schedule E income includes: rental real estate, royalties, partnerships, S corporations, and trusts.

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

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Farm Income				Farm Loss				Net Farm Income				
	Number of Returns	Percent of Filers with Farm Income/Loss	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Farm Income/Loss	Total (\$000)	Average (\$)	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	340	12.8	3,185	9,369	2,322	87.2	94,646	40,761	2,662	13.8	-91,460	-34,358	9.9
0-5	393	33.2	1,098	2,795	790	66.8	8,318	10,530	1,183	0.9	-7,220	-6,103	-2.2
5-10	455	30.6	1,920	4,219	1,033	69.4	9,193	8,900	1,488	1.1	-7,273	-4,888	-0.7
10-15	528	27.7	2,972	5,628	1,381	72.3	13,795	9,989	1,909	1.5	-10,823	-5,669	-0.7
15-20	503	26.6	3,693	7,342	1,386	73.4	13,593	9,807	1,889	1.5	-9,899	-5,241	-0.5
20-25	460	24.8	3,382	7,352	1,395	75.2	13,826	9,911	1,855	1.7	-10,444	-5,630	-0.4
25-30	401	22.9	3,830	9,552	1,349	77.1	13,017	9,650	1,750	1.9	-9,187	-5,250	-0.4
30-35	405	24.1	3,665	9,048	1,273	75.9	12,064	9,477	1,678	2.0	-8,399	-5,006	-0.3
35-40	341	20.3	3,411	10,004	1,339	79.7	12,779	9,544	1,680	2.3	-9,368	-5,576	-0.3
40-45	299	18.5	2,932	9,806	1,313	81.5	12,240	9,322	1,612	2.5	-9,307	-5,774	-0.3
45-50	332	21.4	3,419	10,297	1,218	78.6	10,275	8,436	1,550	2.6	-6,857	-4,424	-0.2
50-60	606	20.0	6,323	10,434	2,428	80.0	20,624	8,494	3,034	3.0	-14,301	-4,714	-0.3
60-70	505	19.7	5,997	11,874	2,055	80.3	19,988	9,726	2,560	3.2	-13,991	-5,465	-0.3
70-80	416	20.2	4,791	11,517	1,639	79.8	14,546	8,875	2,055	3.4	-9,755	-4,747	-0.2
80-90	263	16.9	2,977	11,321	1,296	83.1	10,972	8,466	1,559	3.5	-7,995	-5,128	-0.2
90-100	211	17.8	3,432	16,268	973	82.2	10,764	11,062	1,184	3.8	-7,331	-6,192	-0.2
100-250	746	19.3	19,358	25,949	3,117	80.7	44,285	14,208	3,863	4.3	-24,927	-6,453	-0.2
250-500	119	18.7	6,651	55,887	519	81.3	14,501	27,940	638	6.3	-7,850	-12,304	-0.2
500 +	39	14.5	3,968	101,749	230	85.5	10,728	46,641	269	7.3	-6,759	-25,128	-0.2

Quintile Distribution

First 20%	1,235	22.6	6,488	5,253	4,231	77.4	113,132	26,739	5,466	1.9	-106,644	-19,510	-21.5
Second 20%	1,172	26.4	7,679	6,552	3,268	73.6	32,186	9,849	4,440	1.5	-24,507	-5,520	-0.5
Middle 20%	1,280	23.4	11,612	9,072	4,183	76.6	40,679	9,725	5,463	1.9	-29,067	-5,321	-0.3
Fourth 20%	1,571	19.9	16,337	10,399	6,327	80.1	55,402	8,756	7,898	2.8	-39,065	-4,946	-0.3
Next 15%	1,446	18.9	18,943	13,100	6,193	81.1	60,129	9,709	7,639	3.6	-41,186	-5,392	-0.2
Next 4%	495	19.2	15,061	30,426	2,079	80.8	32,732	15,744	2,574	4.5	-17,671	-6,865	-0.2
Top 1%	163	17.4	10,885	66,779	775	82.6	25,892	33,409	938	6.5	-15,007	-15,999	-0.2
Total	7,362	21.4	87,005	11,818	27,056	78.6	360,152	13,311	34,418	2.4	-273,147	-7,936	-0.4

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

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Other Income				Other Loss				Net Other Income				
	Number of Returns	Percent of Filers with Other Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Other Income	Total (\$000)	Average (\$)	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	788	10.4	5,704	7,238	6,779	89.6	579,743	85,520	7,567	39.1	-574,039	-75,861	61.9
0-5	2,546	62.3	4,089	1,606	1,543	37.7	13,018	8,437	4,089	3.3	-8,929	-2,184	2.7
5-10	3,632	77.1	7,380	2,032	1,077	22.9	7,706	7,155	4,709	3.6	-326	-69	0.0
10-15	4,409	83.4	10,911	2,475	878	16.6	6,446	7,341	5,287	4.1	4,465	845	0.3
15-20	4,389	86.0	10,541	2,402	717	14.0	6,893	9,614	5,106	4.1	3,647	714	0.2
20-25	4,257	88.3	10,203	2,397	565	11.7	4,000	7,079	4,822	4.4	6,203	1,286	0.3
25-30	4,153	90.6	11,663	2,808	433	9.4	3,705	8,558	4,586	4.9	7,957	1,735	0.3
30-35	4,062	91.2	10,689	2,631	391	8.8	3,420	8,748	4,453	5.3	7,269	1,632	0.3
35-40	3,966	92.0	10,314	2,601	347	8.0	3,188	9,188	4,313	5.9	7,125	1,652	0.3
40-45	4,040	92.8	9,779	2,421	313	7.2	2,581	8,247	4,353	6.6	7,198	1,654	0.3
45-50	3,901	93.3	10,303	2,641	280	6.7	2,823	10,083	4,181	7.1	7,480	1,789	0.3
50-60	7,600	94.2	21,702	2,856	464	5.8	4,260	9,182	8,064	8.1	17,442	2,163	0.3
60-70	6,532	94.7	20,915	3,202	366	5.3	2,825	7,717	6,898	8.7	18,090	2,623	0.4
70-80	5,457	94.5	19,232	3,524	319	5.5	2,420	7,587	5,776	9.6	16,812	2,911	0.4
80-90	4,205	94.6	15,058	3,581	241	5.4	2,567	10,650	4,446	10.1	12,491	2,809	0.3
90-100	3,325	94.8	15,804	4,753	184	5.2	1,466	7,969	3,509	11.3	14,337	4,086	0.5
100-250	11,737	93.3	94,000	8,009	840	6.7	13,617	16,211	12,577	14.0	80,383	6,391	0.6
250-500	2,179	91.9	45,344	20,809	193	8.1	4,055	21,013	2,372	23.4	41,288	17,407	1.2
500 +	1,106	90.9	65,780	59,476	111	9.1	11,883	107,050	1,217	33.1	53,898	44,287	1.2

Quintile Distribution

First 20%	7,299	43.5	17,962	2,461	9,478	56.5	601,128	63,424	16,777	5.9	-583,167	-34,760	117.3
Second 20%	10,122	85.3	24,690	2,439	1,743	14.7	14,508	8,324	11,865	4.1	10,182	858	0.2
Middle 20%	13,109	90.6	34,417	2,625	1,356	9.4	11,127	8,206	14,465	5.0	23,290	1,610	0.3
Fourth 20%	19,711	93.6	54,209	2,750	1,359	6.4	12,197	8,975	21,070	7.4	42,012	1,994	0.3
Next 15%	20,588	94.5	81,437	3,956	1,200	5.5	11,037	9,197	21,788	10.1	70,400	3,231	0.4
Next 4%	8,080	93.1	74,196	9,183	596	6.9	10,635	17,844	8,676	15.1	63,561	7,326	0.7
Top 1%	3,375	91.6	112,497	33,332	309	8.4	15,985	51,730	3,684	25.7	96,512	26,198	1.2
Total	82,284	83.7	399,409	4,854	16,041	16.3	676,617	42,181	98,325	6.9	-277,209	-2,819	0.4

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

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Unknown Income				Unknown Loss				Net Unknown Income				
	Number of Returns	Percent of Filers with Unknown Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Unknown Income	Total (\$000)	Average (\$)	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	0	0.0	0	0	270	100.0	17,754	65,756	270	1.4	-17,754	-65,756	1.9
0-5	3,054	100.0	7,533	2,466	1	0.0	3	2,623	3,055	2.5	7,530	2,465	2.3
5-10	3,174	100.0	23,835	7,509	0	0.0	0	0	3,174	2.4	23,835	7,509	2.4
10-15	3,260	100.0	40,264	12,351	0	0.0	0	0	3,260	2.5	40,264	12,351	2.5
15-20	3,090	100.0	53,763	17,399	0	0.0	0	0	3,090	2.5	53,763	17,399	2.5
20-25	2,881	100.0	64,321	22,326	0	0.0	0	0	2,881	2.7	64,321	22,326	2.6
25-30	2,753	100.0	74,936	27,220	0	0.0	0	0	2,753	2.9	74,936	27,220	2.9
30-35	2,626	100.0	84,227	32,074	0	0.0	0	0	2,626	3.1	84,227	32,074	3.1
35-40	2,376	100.0	87,872	36,983	0	0.0	0	0	2,376	3.2	87,872	36,983	3.2
40-45	2,000	100.0	83,886	41,943	0	0.0	0	0	2,000	3.0	83,886	41,943	3.0
45-50	1,727	100.0	80,740	46,752	0	0.0	0	0	1,727	2.9	80,740	46,752	2.9
50-60	3,082	100.0	166,987	54,181	0	0.0	0	0	3,082	3.1	166,987	54,181	3.0
60-70	2,316	100.0	148,021	63,912	0	0.0	0	0	2,316	2.9	148,021	63,912	2.9
70-80	1,480	100.0	109,040	73,675	0	0.0	0	0	1,480	2.5	109,040	73,675	2.4
80-90	840	100.0	70,213	83,588	0	0.0	0	0	840	1.9	70,213	83,588	1.9
90-100	546	100.0	50,826	93,088	0	0.0	0	0	546	1.8	50,826	93,088	1.7
100-250	1,060	100.0	134,929	127,291	0	0.0	0	0	1,060	1.2	134,929	127,291	1.1
250-500	58	100.0	17,889	308,424	0	0.0	0	0	58	0.6	17,889	308,424	0.5
500 +	6	100.0	6,839	1,139,771	0	0.0	0	0	6	0.2	6,839	1,139,771	0.2

Quintile Distribution

First 20%	6,475	96.0	33,859	5,229	271	4.0	17,757	65,523	6,746	2.4	16,103	2,387	3.2
Second 20%	7,236	100.0	115,137	15,912	0	0.0	0	0	7,236	2.5	115,137	15,912	2.5
Middle 20%	8,574	100.0	252,013	29,393	0	0.0	0	0	8,574	3.0	252,013	29,393	3.0
Fourth 20%	8,713	100.0	427,016	49,009	0	0.0	0	0	8,713	3.0	427,016	49,009	3.0
Next 15%	4,689	100.0	369,469	78,795	0	0.0	0	0	4,689	2.2	369,469	78,795	2.1
Next 4%	577	100.0	83,651	144,975	0	0.0	0	0	577	1.0	83,651	144,975	0.9
Top 1%	65	100.0	24,975	384,232	0	0.0	0	0	65	0.5	24,975	384,232	0.3
Total	36,329	99.3	1,306,119	35,953	271	0.7	17,757	65,523	36,600	2.6	1,288,362	35,201	2.1

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

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Adjustments	Individual Retirement Accounts	Student Loan Interest	Medical Savings Accounts	Moving Expenses	Self-Employment Tax	Self-Employment Health Insurance	Keogh, SEP, and SIMPLE Retirement Contributions	Penalty on Early Withdrawal of Savings	Alimony Paid	Educator Expenses	Tuition and Fees
Less than zero	19,349	12,314	600	355	23	154	1,889	3,997	335	34	3,499	11	1,417
0-5	124,667	13,493	1,050	589	19	142	2,195	3,557	166	75	1,115	20	4,564
5-10	132,566	22,241	1,875	1,194	52	302	5,919	5,457	385	131	1,418	43	5,464
10-15	129,243	27,707	3,668	1,771	93	426	8,328	7,195	817	107	2,061	72	3,169
15-20	123,423	32,049	5,478	2,555	143	546	9,243	8,083	1,149	121	2,083	102	2,545
20-25	108,633	34,875	6,960	3,166	159	548	9,771	8,191	1,663	91	2,069	127	2,130
25-30	94,524	37,813	8,850	3,561	149	546	9,658	8,086	1,938	86	2,697	166	2,077
30-35	84,069	37,544	8,499	4,054	138	505	9,226	7,552	2,179	69	3,254	250	1,817
35-40	73,519	36,660	8,435	4,097	126	492	8,937	7,093	2,213	88	3,069	298	1,813
40-45	65,721	38,290	8,174	3,848	152	517	8,976	6,802	3,319	59	3,854	326	2,262
45-50	58,986	37,461	7,887	3,699	130	472	8,589	6,347	3,208	49	3,655	397	3,029
50-60	100,081	67,966	12,331	6,194	350	771	16,068	11,704	6,951	154	7,561	787	5,091
60-70	79,120	59,342	9,583	5,656	223	618	14,569	9,851	7,811	97	6,960	654	3,319
70-80	59,861	54,285	8,603	4,851	199	515	12,450	8,364	8,533	118	6,150	680	3,714
80-90	44,095	49,805	6,971	4,003	180	360	10,523	7,270	8,748	68	5,239	608	5,835
90-100	31,178	44,518	5,608	2,832	106	260	8,457	5,646	7,883	45	4,722	531	7,902
100-250	90,130	241,207	20,259	1,228	1,077	1,371	50,848	34,935	89,435	198	26,379	1,133	14,219
250-500	10,133	73,747	2,462	0	149	198	13,508	9,545	36,344	43	11,255	35	0
500 +	3,673	30,432	700	0	44	10	6,198	4,713	11,932	15	6,815	6	0

Quintile Distribution

First 20%	286,594	49,953	3,719	2,239	104	621	10,642	13,538	916	245	6,161	79	11,688
Second 20%	286,586	71,204	11,516	5,373	306	1,140	20,754	18,046	2,470	267	4,811	215	6,305
Middle 20%	286,606	117,851	26,647	11,987	451	1,715	29,930	24,551	6,482	246	8,932	660	6,250
Fourth 20%	286,594	182,258	35,576	17,642	748	2,187	43,209	31,718	17,399	349	18,999	1,898	12,528
Next 15%	214,943	239,654	33,788	16,411	802	1,940	51,049	34,715	41,935	363	26,153	2,768	29,093
Next 4%	57,319	182,665	13,486	0	905	925	39,301	27,114	75,157	120	20,445	585	4,504
Top 1%	14,329	108,165	3,259	0	199	224	20,466	14,703	50,649	59	18,354	43	0

Total	1,432,971	951,750	127,991	53,652	3,514	8,753	215,351	164,385	195,009	1,650	103,855	6,248	70,369
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TABLE E.1: FEDERAL ADJUSTMENTS TO INCOME (Detail)

2002 Full-year returns

IRA, STUDENT LOAN INTEREST, AND MEDICAL SAVINGS ACCOUNT PAYMENTS

AGI Category Distribution

AGI Level (\$000)	Individual Retirement Account Payments				Student Loan Interest Deduction				Medical Savings Account Payments			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	236	1.2	600	2,542	444	2.3	355	799	14	0.1	23	1,675
0-5	518	0.4	1,050	2,028	1,014	0.8	589	581	16	0.0	19	1,185
5-10	858	0.6	1,875	2,185	2,085	1.6	1,194	573	40	0.0	52	1,305
10-15	1,664	1.3	3,668	2,204	3,084	2.4	1,771	574	49	0.0	93	1,897
15-20	2,340	1.9	5,478	2,341	4,088	3.3	2,555	625	66	0.1	143	2,169
20-25	2,864	2.6	6,960	2,430	4,662	4.3	3,166	679	76	0.1	159	2,091
25-30	3,339	3.5	8,850	2,650	4,823	5.1	3,561	738	80	0.1	149	1,863
30-35	3,142	3.7	8,499	2,705	5,045	6.0	4,054	804	74	0.1	138	1,870
35-40	3,016	4.1	8,435	2,797	4,965	6.8	4,097	825	68	0.1	126	1,847
40-45	2,918	4.4	8,174	2,801	4,717	7.2	3,848	816	79	0.1	152	1,929
45-50	2,592	4.4	7,887	3,043	4,629	7.8	3,699	799	65	0.1	130	1,999
50-60	4,504	4.5	12,331	2,738	8,249	8.2	6,194	751	150	0.1	350	2,336
60-70	3,354	4.2	9,583	2,857	6,845	8.7	5,656	826	101	0.1	223	2,210
70-80	2,676	4.5	8,603	3,215	5,215	8.7	4,851	930	80	0.1	199	2,489
80-90	2,128	4.8	6,971	3,276	4,161	9.4	4,003	962	81	0.2	180	2,227
90-100	1,669	5.4	5,608	3,360	2,856	9.2	2,832	991	49	0.2	106	2,171
100-250	5,299	5.9	20,259	3,823	2,418	2.7	1,228	508	305	0.3	1,077	3,533
250-500	447	4.4	2,462	5,507	0	0.0	0	0	52	0.5	149	2,861
500 +	131	3.6	700	5,343	0	0.0	0	0	15	0.4	44	2,918

Quintile Distribution

First 20%	1,705	0.6	3,719	2,181	3,722	1.3	2,239	602	77	0.0	104	1,350
Second 20%	4,969	1.7	11,516	2,318	8,724	3.0	5,373	616	137	0.0	306	2,236
Middle 20%	10,041	3.5	26,647	2,654	15,617	5.4	11,987	768	246	0.1	451	1,832
Fourth 20%	12,691	4.4	35,576	2,803	22,592	7.9	17,642	781	353	0.1	748	2,120
Next 15%	10,268	4.8	33,788	3,291	18,645	8.7	16,411	880	343	0.2	802	2,338
Next 4%	3,426	6.0	13,486	3,936	0	0.0	0	0	235	0.4	905	3,850
Top 1%	595	4.2	3,259	5,478	0	0.0	0	0	69	0.5	199	2,879

Total	43,695	3.0	127,991	2,929	69,300	4.8	53,652	774	1,460	0.1	3,514	2,407
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TABLE E.1 (cont.): FEDERAL ADJUSTMENTS TO INCOME (Detail) 2002 Full-year returns
MOVING EXPENSES, AND SELF-EMPLOYMENT TAX AND HEALTH INSURANCE

AGI Category Distribution

AGI Level (\$000)	Moving Expenses				Self-Employment Tax				Self-Employment Health Insurance			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	68	0.4	154	2,271	2,634	13.6	1,889	717	1,570	8.1	3,997	2,546
0-5	104	0.1	142	1,369	8,886	7.1	2,195	247	2,155	1.7	3,557	1,650
5-10	225	0.2	302	1,341	12,665	9.6	5,919	467	3,154	2.4	5,457	1,730
10-15	357	0.3	426	1,192	12,387	9.6	8,328	672	3,746	2.9	7,195	1,921
15-20	406	0.3	546	1,346	10,890	8.8	9,243	849	3,923	3.2	8,083	2,060
20-25	408	0.4	548	1,344	9,928	9.1	9,771	984	3,873	3.6	8,191	2,115
25-30	435	0.5	546	1,255	9,032	9.6	9,658	1,069	3,589	3.8	8,086	2,253
30-35	402	0.5	505	1,255	8,352	9.9	9,226	1,105	3,271	3.9	7,552	2,309
35-40	378	0.5	492	1,301	7,872	10.7	8,937	1,135	2,998	4.1	7,093	2,366
40-45	366	0.6	517	1,414	7,568	11.5	8,976	1,186	2,769	4.2	6,802	2,456
45-50	330	0.6	472	1,429	6,950	11.8	8,589	1,236	2,509	4.3	6,347	2,530
50-60	513	0.5	771	1,503	12,295	12.3	16,068	1,307	4,497	4.5	11,704	2,603
60-70	406	0.5	618	1,521	9,976	12.6	14,569	1,460	3,600	4.6	9,851	2,736
70-80	279	0.5	515	1,847	7,612	12.7	12,450	1,636	2,916	4.9	8,364	2,868
80-90	230	0.5	360	1,563	5,749	13.0	10,523	1,830	2,348	5.3	7,270	3,096
90-100	152	0.5	260	1,712	4,274	13.7	8,457	1,979	1,803	5.8	5,646	3,131
100-250	470	0.5	1,371	2,917	17,214	19.1	50,848	2,954	9,606	10.7	34,935	3,637
250-500	33	0.3	198	6,003	3,076	30.4	13,508	4,392	2,226	22.0	9,545	4,288
500 +	5	0.1	10	1,972	1,287	35.0	6,198	4,815	1,040	28.3	4,713	4,532

Quintile Distribution

First 20%	417	0.1	621	1,490	25,252	8.8	10,642	421	7,153	2.5	13,538	1,893
Second 20%	902	0.3	1,140	1,264	26,221	9.1	20,754	791	8,979	3.1	18,046	2,010
Middle 20%	1,308	0.5	1,715	1,311	27,853	9.7	29,930	1,075	10,870	3.8	24,551	2,259
Fourth 20%	1,511	0.5	2,187	1,448	34,124	11.9	43,209	1,266	12,453	4.3	31,718	2,547
Next 15%	1,103	0.5	1,940	1,759	28,394	13.2	51,049	1,798	11,529	5.4	34,715	3,011
Next 4%	285	0.5	925	3,245	12,276	21.4	39,301	3,201	7,236	12.6	27,114	3,747
Top 1%	41	0.3	224	5,464	4,527	31.6	20,466	4,521	3,373	23.5	14,703	4,359

Total	5,567	0.4	8,753	1,572	158,647	11.1	215,351	1,357	61,593	4.3	164,385	2,669
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TABLE E.1 (cont.): FEDERAL ADJUSTMENTS TO INCOME (Detail) 2002 Full-year returns
RETIREMENT PLAN CONTRIBUTIONS, EARLY WITHDRAWAL PENALTY, AND ALIMONY

AGI Category Distribution

AGI Level (\$000)	Keogh, SEP, and SIMPLE Retirement Contributions				Penalty on Early Withdrawal of Savings				Alimony Paid			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	42	0.2	335	7,971	149	0.8	34	227	213	1.1	3,499	16,429
0-5	69	0.1	166	2,407	442	0.4	75	170	139	0.1	1,115	8,023
5-10	155	0.1	385	2,483	703	0.5	131	187	228	0.2	1,418	6,221
10-15	232	0.2	817	3,523	758	0.6	107	141	317	0.2	2,061	6,502
15-20	327	0.3	1,149	3,513	743	0.6	121	163	328	0.3	2,083	6,352
20-25	378	0.3	1,663	4,401	537	0.5	91	169	378	0.3	2,069	5,473
25-30	453	0.5	1,938	4,278	504	0.5	86	171	446	0.5	2,697	6,047
30-35	447	0.5	2,179	4,875	482	0.6	69	143	530	0.6	3,254	6,139
35-40	473	0.6	2,213	4,679	444	0.6	88	198	510	0.7	3,069	6,018
40-45	592	0.9	3,319	5,606	376	0.6	59	158	551	0.8	3,854	6,995
45-50	566	1.0	3,208	5,668	390	0.7	49	126	539	0.9	3,655	6,782
50-60	1,099	1.1	6,951	6,325	634	0.6	154	244	1,019	1.0	7,561	7,420
60-70	1,126	1.4	7,811	6,937	576	0.7	97	169	876	1.1	6,960	7,945
70-80	1,099	1.8	8,533	7,764	422	0.7	118	280	721	1.2	6,150	8,529
80-90	981	2.2	8,748	8,918	299	0.7	68	227	541	1.2	5,239	9,684
90-100	855	2.7	7,883	9,220	196	0.6	45	227	453	1.5	4,722	10,424
100-250	5,636	6.3	89,435	15,868	642	0.7	198	309	1,687	1.9	26,379	15,637
250-500	1,317	13.0	36,344	27,596	65	0.6	43	657	331	3.3	11,255	34,004
500 +	403	11.0	11,932	29,608	29	0.8	15	534	130	3.5	6,815	52,419

Quintile Distribution

First 20%	277	0.1	916	3,307	1,342	0.5	245	183	596	0.2	6,161	10,337
Second 20%	690	0.2	2,470	3,580	1,686	0.6	267	159	772	0.3	4,811	6,232
Middle 20%	1,416	0.5	6,482	4,577	1,579	0.6	246	156	1,503	0.5	8,932	5,943
Fourth 20%	2,876	1.0	17,399	6,050	1,767	0.6	349	198	2,659	0.9	18,999	7,145
Next 15%	4,785	2.2	41,935	8,764	1,510	0.7	363	241	2,751	1.3	26,153	9,507
Next 4%	4,398	7.7	75,157	17,089	406	0.7	120	295	1,183	2.1	20,445	17,283
Top 1%	1,808	12.6	50,649	28,014	101	0.7	59	586	473	3.3	18,354	38,803

Total	16,250	1.1	195,009	12,001	8,391	0.6	1,650	197	9,937	0.7	103,855	10,451
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TABLE E.1 (cont.): FEDERAL ADJUSTMENTS TO INCOME (Detail)
EDUCATOR EXPENSES, TUITION AND FEES

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Educator Expenses				Tuition and Fees			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	48	0.2	11	224	576	3.0	1,417	2,460
0-5	99	0.1	20	201	2,044	1.6	4,564	2,233
5-10	214	0.2	43	201	2,808	2.1	5,464	1,946
10-15	357	0.3	72	203	1,896	1.5	3,169	1,672
15-20	501	0.4	102	204	1,649	1.3	2,545	1,543
20-25	595	0.5	127	214	1,544	1.4	2,130	1,379
25-30	766	0.8	166	217	1,494	1.6	2,077	1,390
30-35	1,142	1.4	250	219	1,339	1.6	1,817	1,357
35-40	1,366	1.9	298	218	1,395	1.9	1,813	1,300
40-45	1,472	2.2	326	221	1,643	2.5	2,262	1,377
45-50	1,791	3.0	397	222	2,082	3.5	3,029	1,455
50-60	3,449	3.4	787	228	3,574	3.6	5,091	1,425
60-70	2,804	3.5	654	233	2,483	3.1	3,319	1,337
70-80	2,729	4.6	680	249	2,776	4.6	3,714	1,338
80-90	2,408	5.5	608	253	3,441	7.8	5,835	1,696
90-100	1,994	6.4	531	267	3,955	12.7	7,902	1,998
100-250	4,399	4.9	1,133	258	6,879	7.6	14,219	2,067
250-500	152	1.5	35	229	0	0.0	0	0
500 +	27	0.7	6	224	0	0.0	0	0

Quintile Distribution

First 20%	387	0.1	79	204	5,570	1.9	11,688	2,098
Second 20%	1,045	0.4	215	206	4,008	1.4	6,305	1,573
Middle 20%	3,044	1.1	660	217	4,580	1.6	6,250	1,365
Fourth 20%	8,404	2.9	1,898	226	8,940	3.1	12,528	1,401
Next 15%	10,901	5.1	2,768	254	16,305	7.6	29,093	1,784
Next 4%	2,343	4.1	585	250	2,175	3.8	4,504	2,071
Top 1%	189	1.3	43	228	0	0.0	0	0

Total	26,313	1.8	6,248	237	41,578	2.9	70,369	1,692
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TABLE F: OREGON ADDITIONS AND SUBTRACTIONS (THOUSANDS OF DOLLARS)

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Oregon Adjustments	Additions		Subtractions					
			Interest on Bonds	Other	Federal Tax Liability	Social Security	Oregon Tax Refund	Interest from U.S. Bonds	Federal Pension Income	Other Subtractions
Less than zero	19,349	-9,471	3,088	7,690	448	153	6,735	3,757	1,125	8,031
0-5	124,667	-6,659	1,391	1,485	866	427	1,702	2,593	996	2,951
5-10	132,566	-31,076	1,449	1,852	8,858	1,153	3,237	4,799	7,066	9,264
10-15	129,243	-86,261	2,323	2,054	31,457	2,389	5,357	6,975	26,888	17,571
15-20	123,423	-159,442	2,330	2,109	69,660	4,402	7,975	8,558	48,985	24,301
20-25	108,633	-210,886	2,760	1,914	106,668	14,745	10,887	7,360	55,550	20,351
25-30	94,524	-259,411	2,457	1,562	136,699	32,358	13,519	7,353	56,167	17,335
30-35	84,069	-296,538	2,646	1,798	158,571	47,573	16,488	6,847	55,541	15,960
35-40	73,519	-309,362	2,700	1,552	159,832	58,898	18,806	6,588	57,021	12,468
40-45	65,721	-315,901	2,831	1,339	158,491	66,224	20,843	6,477	55,462	12,574
45-50	58,986	-310,460	2,601	1,326	153,294	73,246	21,840	7,074	48,029	10,904
50-60	100,081	-609,160	5,794	2,819	284,472	159,970	43,819	13,824	94,415	21,274
60-70	79,120	-537,220	5,175	2,255	241,874	155,797	40,312	12,076	76,060	18,531
70-80	59,861	-426,166	4,317	1,930	189,307	125,991	34,867	9,797	57,981	14,472
80-90	44,095	-319,715	3,368	1,388	141,210	91,593	28,957	8,652	42,379	11,680
90-100	31,178	-219,033	3,135	1,274	100,394	61,684	23,272	6,370	24,917	6,804
100-250	90,130	-695,229	18,438	7,854	291,296	203,114	98,143	32,859	65,241	30,868
250-500	10,133	-98,435	8,686	3,390	32,760	28,076	24,363	12,518	3,032	9,762
500 +	3,673	-69,519	12,387	11,083	11,819	13,682	35,941	23,568	615	7,364

Quintile Distribution

First 20%	286,594	-51,398	6,165	11,119	11,649	1,884	11,971	11,592	10,423	21,162
Second 20%	286,586	-316,848	5,496	4,817	136,908	10,343	16,978	17,919	95,616	49,397
Middle 20%	286,606	-865,590	8,368	5,451	456,149	123,251	47,564	22,495	177,744	52,207
Fourth 20%	286,594	-1,580,546	14,197	6,937	759,832	385,850	110,105	34,987	253,024	57,881
Next 15%	214,943	-1,528,977	17,891	7,576	681,880	440,773	139,329	40,724	199,225	52,512
Next 4%	57,319	-453,910	14,474	6,265	185,290	135,942	69,918	23,917	37,635	21,948
Top 1%	14,329	-172,676	21,282	14,509	46,270	43,431	61,196	36,408	3,804	17,359

Total	1,432,971	-4,969,945	87,874	56,673	2,277,978	1,141,475	457,061	188,042	777,471	272,466
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TABLE F.1: OREGON ADDITIONS AND SUBTRACTIONS (Detail)

2002 Full-year returns

INTEREST ON GOVERNMENT BONDS, AND OTHER ADDITIONS

AGI Category Distribution

AGI Level (\$000)	Interest on Government Bonds of Other States				Other Additions			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	554	2.9	3,088	5,574	619	3.2	7,690	12,423
0-5	865	0.7	1,391	1,608	845	0.7	1,485	1,757
5-10	929	0.7	1,449	1,559	1,041	0.8	1,852	1,779
10-15	1,179	0.9	2,323	1,970	1,242	1.0	2,054	1,653
15-20	1,188	1.0	2,330	1,962	1,365	1.1	2,109	1,545
20-25	1,122	1.0	2,760	2,460	1,236	1.1	1,914	1,549
25-30	1,132	1.2	2,457	2,170	1,082	1.1	1,562	1,444
30-35	1,076	1.3	2,646	2,459	1,103	1.3	1,798	1,630
35-40	1,089	1.5	2,700	2,479	991	1.3	1,552	1,566
40-45	1,066	1.6	2,831	2,655	972	1.5	1,339	1,377
45-50	1,067	1.8	2,601	2,438	935	1.6	1,326	1,418
50-60	2,137	2.1	5,794	2,711	1,764	1.8	2,819	1,598
60-70	1,944	2.5	5,175	2,662	1,628	2.1	2,255	1,385
70-80	1,580	2.6	4,317	2,733	1,376	2.3	1,930	1,403
80-90	1,300	2.9	3,368	2,591	972	2.2	1,388	1,428
90-100	1,118	3.6	3,135	2,804	776	2.5	1,274	1,642
100-250	5,582	6.2	18,438	3,303	3,269	3.6	7,854	2,403
250-500	1,569	15.5	8,686	5,536	789	7.8	3,390	4,296
500 +	923	25.1	12,387	13,420	538	14.6	11,083	20,601

Quintile Distribution

First 20%	2,433	0.8	6,165	2,534	2,592	0.9	11,119	4,290
Second 20%	2,733	1.0	5,496	2,011	3,015	1.1	4,817	1,598
Middle 20%	3,492	1.2	8,368	2,396	3,512	1.2	5,451	1,552
Fourth 20%	5,514	1.9	14,197	2,575	4,724	1.6	6,937	1,468
Next 15%	6,441	3.0	17,891	2,778	5,012	2.3	7,576	1,512
Next 4%	4,244	7.4	14,474	3,410	2,339	4.1	6,265	2,679
Top 1%	2,563	17.9	21,282	8,304	1,349	9.4	14,509	10,755

Total	27,420	1.9	87,874	3,205	22,543	1.6	56,673	2,514
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TABLE F.1 (cont.): OREGON ADDITIONS AND SUBTRACTIONS (Detail)

2002 Full-year returns

FEDERAL TAX LIABILITY, SOCIAL SECURITY, AND OREGON TAX REFUND

AGI Category Distribution

AGI Level (\$000)	Federal Tax Liability				Federally Taxable Social Security				Oregon Tax Refund			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	449	2.3	448	998	32	0.2	153	4,775	1,766	9.1	6,735	3,814
0-5	10,097	8.1	866	86	136	0.1	427	3,140	2,251	1.8	1,702	756
5-10	48,724	36.8	8,858	182	284	0.2	1,153	4,061	4,359	3.3	3,237	743
10-15	69,549	53.8	31,457	452	604	0.5	2,389	3,956	7,954	6.2	5,357	673
15-20	81,795	66.3	69,660	852	2,860	2.3	4,402	1,539	11,411	9.2	7,975	699
20-25	81,679	75.2	106,668	1,306	10,434	9.6	14,745	1,413	14,602	13.4	10,887	746
25-30	76,465	80.9	136,699	1,788	13,733	14.5	32,358	2,356	17,945	19.0	13,519	753
30-35	72,587	86.3	158,571	2,185	12,913	15.4	47,573	3,684	21,396	25.5	16,488	771
35-40	66,285	90.2	159,832	2,411	11,165	15.2	58,898	5,275	23,785	32.4	18,806	791
40-45	61,022	92.9	158,491	2,597	9,728	14.8	66,224	6,808	25,493	38.8	20,843	818
45-50	56,127	95.2	153,294	2,731	8,433	14.3	73,246	8,686	26,243	44.5	21,840	832
50-60	97,438	97.4	284,472	2,920	15,305	15.3	159,970	10,452	51,332	51.3	43,819	854
60-70	78,140	98.8	241,874	3,095	12,510	15.8	155,797	12,454	45,512	57.5	40,312	886
70-80	59,439	99.3	189,307	3,185	9,190	15.4	125,991	13,710	37,431	62.5	34,867	932
80-90	43,898	99.6	141,210	3,217	6,366	14.4	91,593	14,388	29,092	66.0	28,957	995
90-100	31,077	99.7	100,394	3,230	4,186	13.4	61,684	14,736	21,250	68.2	23,272	1,095
100-250	89,932	99.8	291,296	3,239	12,937	14.4	203,114	15,700	60,977	67.7	98,143	1,610
250-500	10,111	99.8	32,760	3,240	1,620	16.0	28,076	17,331	6,203	61.2	24,363	3,928
500 +	3,660	99.6	11,819	3,229	738	20.1	13,682	18,539	2,289	62.3	35,941	15,702

Quintile Distribution

First 20%	64,653	22.6	11,649	180	485	0.2	1,884	3,885	8,863	3.1	11,971	1,351
Second 20%	177,823	62.0	136,908	770	6,680	2.3	10,343	1,548	24,202	8.4	16,978	702
Middle 20%	237,622	82.9	456,149	1,920	40,353	14.1	123,251	3,054	62,046	21.6	47,564	767
Fourth 20%	273,246	95.3	759,832	2,781	43,156	15.1	385,850	8,941	131,221	45.8	110,105	839
Next 15%	213,658	99.4	681,880	3,191	31,624	14.7	440,773	13,938	137,761	64.1	139,329	1,011
Next 4%	57,178	99.8	185,290	3,241	8,417	14.7	135,942	16,151	38,385	67.0	69,918	1,822
Top 1%	14,294	99.8	46,270	3,237	2,459	17.2	43,431	17,662	8,813	61.5	61,196	6,944

Total	1,038,474	72.5	2,277,978	2,194	133,174	9.3	1,141,475	8,571	411,291	28.7	457,061	1,111
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TABLE F.1 (cont.): OREGON ADDITIONS AND SUBTRACTIONS (Detail)

2002 Full-year returns

INTEREST FROM U.S. BONDS, FEDERAL PENSION INCOME, AND OTHER

AGI Category Distribution

AGI Level (\$000)	Interest from U.S. Bonds				Federal Pension Income				Other Subtractions			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	1,503	7.8	3,757	2,500	89	0.5	1,125	12,639	1,037	5.4	8,031	7,744
0-5	4,643	3.7	2,593	559	182	0.1	996	5,475	2,384	1.9	2,951	1,238
5-10	5,148	3.9	4,799	932	1,082	0.8	7,066	6,531	4,040	3.0	9,264	2,293
10-15	5,768	4.5	6,975	1,209	2,728	2.1	26,888	9,856	5,429	4.2	17,571	3,236
15-20	5,362	4.3	8,558	1,596	3,708	3.0	48,985	13,211	5,838	4.7	24,301	4,163
20-25	4,528	4.2	7,360	1,625	3,479	3.2	55,550	15,967	5,015	4.6	20,351	4,058
25-30	4,182	4.4	7,353	1,758	3,116	3.3	56,167	18,025	4,706	5.0	17,335	3,684
30-35	3,819	4.5	6,847	1,793	2,822	3.4	55,541	19,682	4,413	5.2	15,960	3,617
35-40	3,672	5.0	6,588	1,794	2,673	3.6	57,021	21,332	4,005	5.4	12,468	3,113
40-45	3,495	5.3	6,477	1,853	2,460	3.7	55,462	22,546	3,668	5.6	12,574	3,428
45-50	3,441	5.8	7,074	2,056	2,091	3.5	48,029	22,970	3,361	5.7	10,904	3,244
50-60	6,434	6.4	13,824	2,149	3,834	3.8	94,415	24,626	6,164	6.2	21,274	3,451
60-70	5,494	6.9	12,076	2,198	3,006	3.8	76,060	25,303	5,480	6.9	18,531	3,382
70-80	4,588	7.7	9,797	2,135	2,213	3.7	57,981	26,200	4,393	7.3	14,472	3,294
80-90	3,761	8.5	8,652	2,300	1,600	3.6	42,379	26,487	3,273	7.4	11,680	3,569
90-100	2,770	8.9	6,370	2,299	943	3.0	24,917	26,423	1,928	6.2	6,804	3,529
100-250	11,089	12.3	32,859	2,963	2,321	2.6	65,241	28,109	6,719	7.5	30,868	4,594
250-500	2,340	23.1	12,518	5,349	119	1.2	3,032	25,480	1,210	11.9	9,762	8,068
500 +	1,230	33.5	23,568	19,161	33	0.9	615	18,632	516	14.0	7,364	14,271

Quintile Distribution

First 20%	11,733	4.1	11,592	988	1,502	0.5	10,423	6,939	7,844	2.7	21,162	2,698
Second 20%	12,552	4.4	17,919	1,428	7,670	2.7	95,616	12,466	12,923	4.5	49,397	3,822
Middle 20%	12,780	4.5	22,495	1,760	9,525	3.3	177,744	18,661	14,416	5.0	52,207	3,621
Fourth 20%	17,118	6.0	34,987	2,044	10,742	3.7	253,024	23,555	17,029	5.9	57,881	3,399
Next 15%	17,533	8.2	40,724	2,323	7,606	3.5	199,225	26,193	14,871	6.9	52,512	3,531
Next 4%	7,870	13.7	23,917	3,039	1,295	2.3	37,635	29,062	4,723	8.2	21,948	4,647
Top 1%	3,681	25.7	36,408	9,891	159	1.1	3,804	23,922	1,773	12.4	17,359	9,790

Total	83,267	5.8	188,042	2,258	38,499	2.7	777,471	20,195	73,579	5.1	272,466	3,703
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**TABLE G: STANDARD DEDUCTION RETURNS
(Including Returns with Additional Deductions¹)**

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Total Number of Returns	All Standard Deduction Returns						Joint Standard Deduction Returns				Number of Taxpayers		
		Number of Returns	Percent of Total	At Least One 65+ Exemption		At Least One Blind Exemption		Number of Returns	At Least One 65+ Exemption	One 65+ Exemption	Two 65+ Exemptions	All Standard Deduction Returns	With a 65+ Exemption	With a Blind Exemption
				Number	Percent	Number	Percent							
Less than zero	19,349	10,221	52.8	1,871	18.3	44	0.4	2,070	797	223	574	12,291	2,445	45
0-5	124,667	115,073	92.3	7,336	6.4	258	0.2	5,033	2,025	545	1,480	120,106	8,816	260
5-10	132,566	110,598	83.4	12,681	11.5	351	0.3	9,309	3,492	849	2,643	119,907	15,324	353
10-15	129,243	97,809	75.7	11,939	12.2	401	0.4	14,531	5,030	1,047	3,983	112,340	15,922	407
15-20	123,423	88,478	71.7	8,590	9.7	257	0.3	16,165	4,417	1,162	3,255	104,643	11,845	261
20-25	108,633	73,322	67.5	5,316	10.8	189	0.3	15,788	3,103	895	2,208	89,110	7,524	192
25-30	94,524	57,297	60.6	3,627	6.3	133	0.2	14,836	2,143	676	1,467	72,133	5,094	133
30-35	84,069	43,973	52.3	2,735	6.2	104	0.2	13,731	1,638	557	1,081	57,704	3,816	104
35-40	73,519	32,213	43.8	2,031	6.3	78	0.2	12,664	1,323	434	889	44,877	2,920	80
40-45	65,721	23,914	36.4	1,582	6.6	67	0.3	11,441	997	340	657	35,355	2,239	68
45-50	58,986	17,685	30.0	1,190	6.7	51	0.3	9,664	747	224	523	27,349	1,713	52
50-60	100,081	22,338	22.3	1,842	8.2	59	0.3	14,431	1,271	448	823	36,769	2,665	60
60-70	79,120	12,339	15.6	1,172	9.5	42	0.3	8,871	895	300	595	21,210	1,767	42
70-80	59,861	6,458	10.8	657	10.2	22	0.3	4,748	536	136	400	11,206	1,057	23
80-90	44,095	3,314	7.5	361	10.9	8	0.2	2,423	361	275	77	5,737	559	8
90-100	31,178	1,862	6.0	209	11.2	5	0.3	1,373	166	39	127	3,235	336	5
100-250	90,130	3,518	3.9	505	14.4	17	0.5	2,564	374	88	286	6,082	791	17
250-500	10,133	326	3.2	73	22.4	2	0.6	226	51	16	35	552	108	2
500 +	3,673	129	3.5	27	20.9	0	0.0	103	22	8	14	232	41	0

Quintile Distribution

First 20%	286,594	243,748	85.0	22,882	9.4	682	0.3	17,492	6,716	1,710	5,006	261,240	27,888	687
Second 20%	286,586	208,750	72.8	21,963	10.5	723	0.3	35,899	10,442	2,489	7,953	244,649	29,916	734
Middle 20%	286,606	164,021	57.2	10,435	6.4	376	0.2	45,465	6,266	2,008	4,258	209,486	14,693	379
Fourth 20%	286,594	81,818	28.5	5,959	7.3	226	0.3	44,619	3,936	1,317	2,619	126,437	8,578	230
Next 15%	214,943	20,054	9.3	2,092	10.4	71	0.4	14,721	1,645	467	1,178	34,775	3,270	72
Next 4%	57,319	2,007	3.5	309	15.4	8	0.4	1,435	221	49	172	3,442	481	8
Top 1%	14,329	469	3.3	104	22.2	2	0.4	340	76	24	52	809	156	2

Total	1,432,971	720,867	50.3	63,744	8.8	2,088	0.3	159,971	29,302	8,064	21,238	880,838	84,982	2,112
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¹ Additional deduction amounts for filers (and spouses) 65 or older or blind are allowed only to those claiming a standard deduction.

TABLE H: ITEMIZED DEDUCTION RETURNS

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Total Number of Returns	Federal Itemized Deductions				State Tax Itemized on Federal Return			Oregon Medical Deduction			Oregon Itemized Deductions			
		Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	19,349	7,057	36.5	177,179	25,107	4,051	20,624	5,091	21	51	2,417	9,128	47.2	167,415	18,341
0-5	124,667	6,175	5.0	84,051	13,611	4,142	3,822	923	4,893	1,156	236	9,594	7.7	97,737	10,187
5-10	132,566	12,629	9.5	156,106	12,361	12,284	7,850	639	13,638	8,163	599	21,968	16.6	200,708	9,136
10-15	129,243	19,195	14.9	237,505	12,373	21,592	15,729	728	19,196	18,020	939	31,434	24.3	305,237	9,710
15-20	123,423	23,313	18.9	292,537	12,548	27,989	25,855	924	18,207	23,284	1,279	34,945	28.3	354,709	10,150
20-25	108,633	25,890	23.8	328,884	12,703	30,823	37,577	1,219	13,611	22,027	1,618	35,311	32.5	366,571	10,381
25-30	94,524	29,203	30.9	370,149	12,675	34,276	51,948	1,516	11,088	21,515	1,940	37,227	39.4	386,164	10,373
30-35	84,069	33,414	39.7	429,290	12,848	37,972	69,996	1,843	9,499	21,335	2,246	40,096	47.7	420,664	10,491
35-40	73,519	35,776	48.7	472,683	13,212	39,593	85,104	2,149	8,396	21,287	2,535	41,306	56.2	442,938	10,723
40-45	65,721	37,400	56.9	520,688	13,922	40,461	100,974	2,496	7,458	20,966	2,811	41,807	63.6	468,214	11,199
45-50	58,986	37,805	64.1	549,599	14,538	40,246	114,176	2,837	6,683	20,294	3,037	41,301	70.0	478,105	11,576
50-60	100,081	73,050	73.0	1,136,055	15,552	76,220	253,406	3,325	12,212	41,535	3,401	77,743	77.7	955,012	12,284
60-70	79,120	64,351	81.3	1,091,553	16,962	65,859	265,409	4,030	10,262	39,527	3,852	66,781	84.4	881,962	13,207
70-80	59,861	52,259	87.3	973,738	18,633	52,775	251,545	4,766	7,909	33,785	4,272	53,403	89.2	763,421	14,295
80-90	44,095	40,244	91.3	822,050	20,427	40,375	224,960	5,572	5,614	25,992	4,630	40,781	92.5	626,364	15,359
90-100	31,178	29,099	93.3	646,299	22,210	29,112	186,816	6,417	3,734	18,749	5,021	29,316	94.0	479,212	16,346
100-250	90,130	86,320	95.8	2,588,464	29,987	85,977	851,520	9,904	12,177	70,238	5,768	86,612	96.1	1,805,155	20,842
250-500	10,133	9,806	96.8	569,332	58,060	9,744	235,761	24,196	1,577	11,094	7,035	9,807	96.8	343,181	34,994
500 +	3,673	3,506	95.5	672,663	191,861	3,510	270,897	77,179	755	5,953	7,884	3,544	96.5	407,492	114,981

Quintile Distribution

First 20%	286,594	27,171	9.5	433,678	15,961	21,773	33,080	1,519	19,909	10,402	522	42,846	15.0	486,644	11,358
Second 20%	286,586	50,941	17.8	638,915	12,542	59,898	53,847	899	41,759	49,001	1,173	77,836	27.2	781,881	10,045
Middle 20%	286,606	99,003	34.5	1,268,953	12,817	114,006	193,237	1,695	33,402	68,321	2,045	122,585	42.8	1,282,344	10,461
Fourth 20%	286,594	188,849	65.9	2,826,666	14,968	199,739	604,920	3,029	33,879	106,983	3,158	204,776	71.5	2,430,593	11,870
Next 15%	214,943	191,533	89.1	3,872,226	20,217	192,951	1,058,796	5,487	27,545	124,295	4,512	194,889	90.7	2,958,765	15,182
Next 4%	57,319	55,171	96.3	1,813,069	32,863	54,878	614,622	11,200	8,008	48,230	6,023	55,312	96.5	1,244,293	22,496
Top 1%	14,329	13,824	96.5	1,265,315	91,530	13,756	515,466	37,472	2,428	17,739	7,306	13,860	96.7	765,740	55,248

Total	1,432,971	626,492	43.7	12,118,823	19,344	657,001	3,073,969	4,679	166,930	424,972	2,546	712,104	49.7	9,950,260	13,973
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For both the federal and Oregon returns, taxpayers are allowed to take either the appropriate standard deduction or their itemized deductions, whichever is greater.

TABLE I: OREGON CREDITS (THOUSANDS OF DOLLARS)

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Credits	Exemption Credits	Earned Income	Working Family Child Care	Retirement Income	Child and Dependent Care	Elderly or Disabled	Political Contributions	Tax Paid to Other States	Other Credits
Less than zero	19,349	12	7	0	0	0	0	0	0	4	1
0-5	124,667	3,054	2,873	149	1	5	5	0	7	5	9
5-10	132,566	16,269	14,438	1,411	101	98	62	6	38	23	91
10-15	129,243	28,648	23,821	3,174	641	252	347	19	76	54	263
15-20	123,423	34,939	27,987	3,282	1,834	296	893	9	115	73	450
20-25	108,633	34,582	27,325	2,169	3,011	324	992	3	135	108	515
25-30	94,524	31,194	25,409	965	2,912	316	803	0	155	125	508
30-35	84,069	27,828	23,895	174	2,058	245	594	0	178	120	564
35-40	73,519	25,246	22,297	0	1,424	148	500	0	187	114	577
40-45	65,721	23,797	21,220	0	1,051	38	450	0	219	161	659
45-50	58,986	22,155	20,113	0	490	0	410	0	234	177	730
50-60	100,081	39,747	36,276	0	371	0	696	0	494	373	1,538
60-70	79,120	33,335	30,365	0	60	0	489	0	500	393	1,529
70-80	59,861	26,107	23,693	0	3	0	183	0	478	353	1,396
80-90	44,095	19,910	17,884	0	0	0	40	0	414	341	1,231
90-100	31,178	14,656	12,899	0	0	0	10	0	330	335	1,083
100-250	90,130	49,708	37,551	0	0	0	7	0	1,302	2,946	7,904
250-500	10,133	8,817	4,322	0	0	0	0	0	224	2,162	2,108
500 +	3,673	11,951	1,514	0	0	0	0	0	109	8,045	2,283

Quintile Distribution

First 20%	286,594	21,172	18,889	1,763	123	116	76	7	50	36	113
Second 20%	286,586	75,452	61,098	7,243	3,485	662	1,639	29	237	166	893
Middle 20%	286,606	94,636	78,758	2,318	7,821	853	2,274	1	524	372	1,714
Fourth 20%	286,594	109,298	98,868	0	2,499	93	1,977	0	1,211	905	3,745
Next 15%	214,943	96,666	86,231	0	29	0	512	0	1,945	1,726	6,223
Next 4%	57,319	33,562	23,987	0	0	0	2	0	882	2,419	6,272
Top 1%	14,329	21,167	6,055	0	0	0	0	0	346	10,288	4,479

Total	1,432,971	451,954	373,887	11,325	13,956	1,724	6,480	37	5,195	15,913	23,439
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TABLE I.1: OREGON CREDITS (Detail)

2002 Full-year returns

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

AGI Category Distribution

AGI Level (\$000)	Personal Exemption Credit				Oregon Earned Income Credit				Working Family Child Care Credit			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	39	0.2	7	171	5	0.0	0	8	0	0.0	0	0
0-5	38,211	30.7	2,873	75	13,962	11.2	149	11	18	0.0	1	41
5-10	93,586	70.6	14,438	154	37,006	27.9	1,411	38	863	0.7	101	117
10-15	112,030	86.7	23,821	213	29,790	23.0	3,174	107	2,705	2.1	641	237
15-20	113,785	92.2	27,987	246	28,464	23.1	3,282	115	4,514	3.7	1,834	406
20-25	102,904	94.7	27,325	266	26,825	24.7	2,169	81	4,981	4.6	3,011	604
25-30	90,684	95.9	25,409	280	21,873	23.1	965	44	4,570	4.8	2,912	637
30-35	81,319	96.7	23,895	294	8,547	10.2	174	20	2,868	3.4	2,058	717
35-40	71,455	97.2	22,297	312	0	0.0	0	0	2,246	3.1	1,424	634
40-45	64,036	97.4	21,220	331	0	0.0	0	0	1,842	2.8	1,051	570
45-50	57,772	97.9	20,113	348	0	0.0	0	0	775	1.3	490	633
50-60	98,218	98.1	36,276	369	0	0.0	0	0	686	0.7	371	540
60-70	78,080	98.7	30,365	389	0	0.0	0	0	95	0.1	60	628
70-80	59,263	99.0	23,693	400	0	0.0	0	0	8	0.0	3	369
80-90	43,745	99.2	17,884	409	0	0.0	0	0	0	0.0	0	0
90-100	31,032	99.5	12,899	416	0	0.0	0	0	0	0.0	0	0
100-250	89,814	99.6	37,551	418	0	0.0	0	0	0	0.0	0	0
250-500	10,093	99.6	4,322	428	0	0.0	0	0	0	0.0	0	0
500 +	3,653	99.5	1,514	415	0	0.0	0	0	0	0.0	0	0

Quintile Distribution

First 20%	140,001	48.8	18,889	135	54,205	18.9	1,763	33	1,004	0.4	123	122
Second 20%	259,066	90.4	61,098	236	65,736	22.9	7,243	110	8,999	3.1	3,485	387
Middle 20%	275,581	96.2	78,758	286	46,531	16.2	2,318	50	11,979	4.2	7,821	653
Fourth 20%	280,524	97.9	98,868	352	0	0.0	0	0	4,141	1.4	2,499	604
Next 15%	213,152	99.2	86,231	405	0	0.0	0	0	48	0.0	29	594
Next 4%	57,126	99.7	23,987	420	0	0.0	0	0	0	0.0	0	0
Top 1%	14,269	99.6	6,055	424	0	0.0	0	0	0	0.0	0	0

Total	1,239,719	86.5	373,887	302	166,472	11.6	11,325	68	26,171	1.8	13,956	533
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TABLE I.1 (cont.): OREGON CREDITS (Detail)

2002 Full-year returns

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

AGI Category Distribution

AGI Level (\$000)	Retirement Income Credit				Child and Dependent Care Credit				Elderly or Disabled Credit			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	1	0.0	0	30	1	0.0	0	100	0	0.0	0	0
0-5	204	0.2	5	26	174	0.1	5	26	5	0.0	0	44
5-10	1,155	0.9	98	85	785	0.6	62	79	80	0.1	6	75
10-15	1,840	1.4	252	137	2,164	1.7	347	160	193	0.1	19	96
15-20	1,654	1.3	296	179	4,035	3.3	893	221	164	0.1	9	52
20-25	1,504	1.4	324	215	4,698	4.3	992	211	29	0.0	3	111
25-30	1,182	1.3	316	268	4,523	4.8	803	178	0	0.0	0	0
30-35	951	1.1	245	257	3,995	4.8	594	149	0	0.0	0	0
35-40	567	0.8	148	261	3,803	5.2	500	131	0	0.0	0	0
40-45	270	0.4	38	142	3,720	5.7	450	121	0	0.0	0	0
45-50	0	0.0	0	0	3,805	6.5	410	108	0	0.0	0	0
50-60	0	0.0	0	0	7,012	7.0	696	99	0	0.0	0	0
60-70	0	0.0	0	0	5,415	6.8	489	90	0	0.0	0	0
70-80	0	0.0	0	0	2,080	3.5	183	88	0	0.0	0	0
80-90	0	0.0	0	0	428	1.0	40	94	0	0.0	0	0
90-100	0	0.0	0	0	101	0.3	10	95	0	0.0	0	0
100-250	0	0.0	0	0	48	0.1	7	137	0	0.0	0	0
250-500	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
500 +	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0

Quintile Distribution

First 20%	1,486	0.5	116	78	1,043	0.4	76	73	97	0.0	7	71
Second 20%	3,995	1.4	662	166	7,911	2.8	1,639	207	363	0.1	29	79
Middle 20%	3,359	1.2	853	254	13,597	4.7	2,274	167	11	0.0	1	103
Fourth 20%	488	0.2	93	190	18,510	6.5	1,977	107	0	0.0	0	0
Next 15%	0	0.0	0	0	5,712	2.7	512	90	0	0.0	0	0
Next 4%	0	0.0	0	0	14	0.0	2	164	0	0.0	0	0
Top 1%	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0

Total	9,328	0.7	1,724	185	46,787	3.3	6,480	139	471	0.0	37	78
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TABLE I.1 (cont.): OREGON CREDITS (Detail) 2002 Full-year returns
POLITICAL CONTRIBUTIONS, TAXES PAID TO OTHER STATES, AND OTHER

AGI Category Distribution

AGI Level (\$000)	Political Contribution Credit				Credit for Tax Paid to Other States				Other Credits			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	2	0.0	0	45	1	0.0	4	4,086	3	0.0	1	220
0-5	268	0.2	7	27	174	0.1	5	30	241	0.2	9	37
5-10	1,089	0.8	38	35	399	0.3	23	58	1,104	0.8	91	82
10-15	1,792	1.4	76	42	450	0.3	54	121	1,926	1.5	263	136
15-20	2,340	1.9	115	49	449	0.4	73	162	2,419	2.0	450	186
20-25	2,479	2.3	135	54	442	0.4	108	245	2,446	2.3	515	210
25-30	2,701	2.9	155	57	466	0.5	125	269	2,296	2.4	508	221
30-35	3,078	3.7	178	58	409	0.5	120	293	2,361	2.8	564	239
35-40	3,108	4.2	187	60	377	0.5	114	302	2,399	3.3	577	241
40-45	3,631	5.5	219	60	430	0.7	161	374	2,478	3.8	659	266
45-50	3,857	6.5	234	61	427	0.7	177	415	2,603	4.4	730	280
50-60	7,769	7.8	494	64	821	0.8	373	454	4,943	4.9	1,538	311
60-70	7,228	9.1	500	69	668	0.8	393	588	4,718	6.0	1,529	324
70-80	6,656	11.1	478	72	554	0.9	353	638	4,072	6.8	1,396	343
80-90	5,682	12.9	414	73	506	1.1	341	673	3,280	7.4	1,231	375
90-100	4,481	14.4	330	74	402	1.3	335	834	2,561	8.2	1,083	423
100-250	16,270	18.1	1,302	80	1,964	2.2	2,946	1,500	9,821	10.9	7,904	805
250-500	2,547	25.1	224	88	619	6.1	2,162	3,494	1,477	14.6	2,108	1,427
500 +	1,209	32.9	109	90	518	14.1	8,045	15,532	667	18.2	2,283	3,423

Quintile Distribution

First 20%	1,457	0.5	50	34	615	0.2	36	59	1,458	0.5	113	78
Second 20%	4,986	1.7	237	48	1,035	0.4	166	161	5,181	1.8	893	172
Middle 20%	9,093	3.2	524	58	1,370	0.5	372	272	7,515	2.6	1,714	228
Fourth 20%	19,302	6.7	1,211	63	2,074	0.7	905	437	12,858	4.5	3,745	291
Next 15%	26,667	12.4	1,945	73	2,356	1.1	1,726	733	15,836	7.4	6,223	393
Next 4%	10,786	18.8	882	82	1,463	2.6	2,419	1,653	6,752	11.8	6,272	929
Top 1%	3,896	27.2	346	89	1,163	8.1	10,288	8,846	2,215	15.5	4,479	2,022

Total	76,187	5.3	5,195	68	10,076	0.7	15,913	1,579	51,815	3.6	23,439	452
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TABLE J: OREGON TOTAL EXEMPTIONS **2002 Full-year returns**
TOTAL, PERSONAL, SEVERELY DISABLED, AND DISABLED CHILD EXEMPTIONS

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Oregon Exemptions	Total Personal Exemptions	Severely Disabled Exemptions			Disabled Child Exemptions				
				One	Two	Total	One	Two	Three or More		Total
									Number of Returns	Number of Exemptions	
Less than zero	19,349	28,836	28,462	283	9	301	62	4	1	3	73
0-5	124,667	94,228	92,683	1,260	31	1,322	186	14	3	9	223
5-10	132,566	160,730	158,282	1,921	60	2,041	344	25	4	13	407
10-15	129,243	209,784	206,760	2,218	81	2,380	533	42	8	27	644
15-20	123,423	222,767	219,632	2,132	96	2,324	668	56	10	31	811
20-25	108,633	207,122	204,517	1,695	45	1,785	670	57	12	36	820
25-30	94,524	186,807	184,509	1,336	37	1,410	698	78	11	34	888
30-35	84,069	172,373	170,339	1,137	40	1,217	640	73	10	31	817
35-40	73,519	159,158	157,231	1,003	36	1,075	644	83	11	42	852
40-45	65,721	150,450	148,791	895	30	955	560	61	7	22	704
45-50	58,986	141,569	140,113	706	26	758	550	62	7	24	698
50-60	100,081	254,663	252,064	1,310	38	1,386	963	97	17	56	1,213
60-70	79,120	212,081	209,957	1,064	39	1,142	814	71	8	26	982
70-80	59,861	164,869	163,435	689	17	723	581	53	7	24	711
80-90	44,095	124,202	123,197	436	17	470	437	39	6	20	535
90-100	31,178	89,317	88,608	294	7	308	328	30	3	13	401
100-250	90,130	259,682	258,137	692	26	744	668	52	9	29	801
250-500	10,133	29,864	29,716	61	2	65	73	5	0	0	83
500 +	3,673	10,467	10,432	15	0	15	20	0	0	0	20

Quintile Distribution

First 20%	286,594	299,001	294,418	3,629	105	3,839	629	45	8	25	744
Second 20%	286,586	500,545	493,527	4,911	197	5,305	1,409	117	22	70	1,713
Middle 20%	286,606	575,954	568,954	4,041	117	4,275	2,147	233	35	112	2,725
Fourth 20%	286,594	696,613	689,218	3,752	125	4,002	2,683	290	39	130	3,393
Next 15%	214,943	599,145	594,182	2,307	75	2,457	2,069	178	23	81	2,506
Next 4%	57,319	165,874	164,921	427	16	459	404	34	7	22	494
Top 1%	14,329	41,837	41,645	80	2	84	98	5	0	0	108

Total	1,432,971	2,878,969	2,846,865	19,147	637	20,421	9,439	902	134	440	11,683
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TABLE J.1: OREGON PERSONAL EXEMPTIONS

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Personal Exemptions	Number of Personal Exemptions											Ten or More	
			Zero	One	Two	Three	Four	Five	Six	Seven	Eight	Nine	Number of Returns	Number of Exemptions	
Less than zero	19,349	28,462	3,820	7,545	5,412	1,081	896	390	148	39	12	2	4	41	
0-5	124,667	92,683	57,751	49,992	11,286	3,487	1,444	492	143	42	11	13	6	65	
5-10	132,566	158,282	27,372	71,644	21,162	7,596	3,203	1,097	326	102	38	14	12	129	
10-15	129,243	206,760	7,752	70,636	30,358	11,448	5,820	2,152	736	218	67	32	24	258	
15-20	123,423	219,632	2,473	64,283	33,035	12,134	7,012	2,886	1,081	350	104	38	27	289	
20-25	108,633	204,517	1,000	54,625	29,551	11,166	7,097	3,286	1,257	415	147	58	31	329	
25-30	94,524	184,509	531	46,039	25,802	9,857	7,080	3,307	1,257	435	139	50	27	291	
30-35	84,069	170,339	288	38,831	23,947	8,682	7,040	3,346	1,250	436	172	45	32	345	
35-40	73,519	157,231	121	30,257	22,540	8,304	7,224	3,270	1,219	366	143	50	25	266	
40-45	65,721	148,791	98	23,763	21,168	7,972	7,610	3,262	1,237	394	146	45	26	273	
45-50	58,986	140,113	48	18,618	19,526	7,986	8,000	3,239	1,020	342	143	33	31	335	
50-60	100,081	252,064	66	24,059	37,142	14,619	15,246	6,191	1,880	555	210	73	40	423	
60-70	79,120	209,957	25	13,272	31,800	12,936	14,108	4,959	1,416	402	127	46	29	310	
70-80	59,861	163,435	18	7,666	25,012	10,292	11,520	3,962	983	272	81	31	24	250	
80-90	44,095	123,197	9	4,651	18,415	7,966	8,963	3,051	746	183	72	24	15	162	
90-100	31,178	88,608	6	2,852	12,905	5,667	6,807	2,213	540	127	42	11	8	88	
100-250	90,130	258,137	44	7,645	37,623	15,808	20,224	6,597	1,647	371	109	42	20	212	
250-500	10,133	29,716	17	992	3,973	1,510	2,377	945	245	58	10	3	3	32	
500 +	3,673	10,432	10	421	1,586	445	736	338	101	26	8	2	0	0	

Quintile Distribution

First 20%	286,594	294,418	89,940	134,631	39,968	13,001	5,946	2,121	666	200	67	30	24	257
Second 20%	286,586	493,527	9,691	151,635	73,232	27,290	15,220	6,141	2,286	715	230	88	58	620
Middle 20%	286,606	568,954	1,434	135,532	80,515	29,982	22,542	10,570	3,952	1,341	478	164	96	1,029
Fourth 20%	286,594	689,218	262	84,314	99,750	39,119	39,390	16,008	5,228	1,613	600	190	120	1,278
Next 15%	214,943	594,182	71	25,268	89,353	37,596	43,118	14,465	3,656	934	304	107	71	754
Next 4%	57,319	164,921	24	4,953	23,636	9,937	12,966	4,348	1,088	243	84	28	12	128
Top 1%	14,329	41,645	27	1,458	5,789	2,031	3,225	1,330	356	87	18	5	3	32

Total	1,432,971	2,846,865	101,449	537,791	412,243	158,956	142,407	54,983	17,232	5,133	1,781	612	384	4,098
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TABLE K: OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (THOUSANDS OF DOLLARS)

2002 Full-year returns

AGI Category Distribution												
AGI Level (\$000)	Number of Returns	Oregon Tax Liability	Amount Withheld from Wages	Estimated Tax Payments	Tax Paid with Returns	Tax Refunds Due	Donations					
							Nongame Wildlife	AIDS/HIV Education	Child Abuse Prevention	Alzheimers Research	Stop Domestic Violence	Other ¹
Less than zero	19,349	27	5,904	3,606	11	9,494	0	0	0	0	0	0
0-5	124,667	3,480	12,982	1,523	610	11,635	3	3	6	3	4	4
5-10	132,566	19,817	34,529	2,849	3,105	20,666	4	4	8	4	5	5
10-15	129,243	42,973	58,058	5,532	6,280	26,897	5	4	8	4	5	6
15-20	123,423	71,538	87,026	7,977	8,422	31,887	5	4	9	5	5	7
20-25	108,633	95,230	109,541	8,825	9,341	32,477	6	4	8	5	5	6
25-30	94,524	111,635	124,762	9,169	9,414	31,712	6	5	8	5	5	8
30-35	84,069	124,318	136,474	9,612	9,448	31,216	6	4	8	5	5	7
35-40	73,519	129,748	140,236	10,274	9,261	30,024	6	4	8	6	5	6
40-45	65,721	134,567	143,866	10,911	9,170	29,379	6	4	7	5	5	8
45-50	58,986	138,905	146,754	11,683	8,947	28,480	7	4	8	6	5	7
50-60	100,081	279,420	289,935	24,333	17,307	52,155	10	6	14	12	9	13
60-70	79,120	273,329	275,422	25,108	16,685	43,887	11	6	14	10	8	12
70-80	59,861	249,143	246,686	23,753	14,465	35,760	8	4	10	9	6	10
80-90	44,095	216,353	210,308	22,271	12,443	28,668	7	4	10	8	6	7
90-100	31,178	177,550	169,239	19,637	10,779	22,105	6	4	7	6	4	5
100-250	90,130	816,110	670,520	171,667	67,573	93,650	17	10	24	17	14	20
250-500	10,133	252,111	152,501	97,178	28,711	26,279	1	2	3	2	2	2
500 +	3,673	347,438	122,287	217,007	49,081	40,937	0	0	4	0	0	1
Quintile Distribution												
First 20%	286,594	25,653	56,849	8,284	4,108	43,588	8	8	15	7	9	9
Second 20%	286,586	146,610	181,645	16,700	17,908	69,643	12	10	19	11	11	14
Middle 20%	286,606	370,844	411,171	29,838	29,964	100,130	19	14	26	17	17	22
Fourth 20%	286,594	711,214	744,532	60,695	45,688	139,702	30	18	39	30	24	35
Next 15%	214,943	1,028,634	995,945	110,205	61,944	139,460	33	19	44	35	25	36
Next 4%	57,319	591,890	466,349	139,782	52,399	66,639	11	6	16	11	9	13
Top 1%	14,329	608,846	280,539	317,409	79,044	68,147	2	2	6	2	2	3
Total	1,432,971	3,483,691	3,137,031	682,913	291,055	627,308	115	76	166	113	97	133

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

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

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Withholding from Wages				Estimated Tax Payments			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	5,018	25.9	5,904	1,177	1,233	6.4	3,606	2,924
0-5	90,003	72.2	12,982	144	2,569	2.1	1,523	593
5-10	97,037	73.2	34,529	356	4,819	3.6	2,849	591
10-15	96,984	75.0	58,058	599	8,028	6.2	5,532	689
15-20	99,469	80.6	87,026	875	9,538	7.7	7,977	836
20-25	92,435	85.1	109,541	1,185	8,790	8.1	8,825	1,004
25-30	82,866	87.7	124,762	1,506	8,245	8.7	9,169	1,112
30-35	75,035	89.3	136,474	1,819	7,677	9.1	9,612	1,252
35-40	66,152	90.0	140,236	2,120	7,155	9.7	10,274	1,436
40-45	59,468	90.5	143,866	2,419	6,886	10.5	10,911	1,584
45-50	53,797	91.2	146,754	2,728	6,644	11.3	11,683	1,758
50-60	91,610	91.5	289,935	3,165	12,277	12.3	24,333	1,982
60-70	72,882	92.1	275,422	3,779	10,984	13.9	25,108	2,286
70-80	55,336	92.4	246,686	4,458	8,915	14.9	23,753	2,664
80-90	40,887	92.7	210,308	5,144	7,173	16.3	22,271	3,105
90-100	28,895	92.7	169,239	5,857	5,582	17.9	19,637	3,518
100-250	80,643	89.5	670,520	8,315	26,266	29.1	171,667	6,536
250-500	8,306	82.0	152,501	18,360	5,502	54.3	97,178	17,662
500 +	2,908	79.2	122,287	42,052	2,689	73.2	217,007	80,702

Quintile Distribution

First 20%	199,272	69.5	56,849	285	9,101	3.2	8,284	910
Second 20%	226,008	78.9	181,645	804	20,689	7.2	16,700	807
Middle 20%	252,563	88.1	411,171	1,628	25,218	8.8	29,838	1,183
Fourth 20%	261,086	91.1	744,532	2,852	33,126	11.6	60,695	1,832
Next 15%	198,588	92.4	995,945	5,015	35,145	16.4	110,205	3,136
Next 4%	50,576	88.2	466,349	9,221	19,242	33.6	139,782	7,264
Top 1%	11,638	81.2	280,539	24,105	8,451	59.0	317,409	37,559

Total	1,199,731	83.7	3,137,031	2,615	150,972	10.5	682,913	4,523
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**TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail)
TAX PAID, REFUNDS, AND ZERO BALANCE RETURNS**

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Tax Paid with Return				Tax Refund Due				Zero Balance	
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total
Less than zero	16	0.1	11	702	5,937	30.7	9,494	1,599	13,396	69.2
0-5	10,809	8.7	610	56	88,226	70.8	11,635	132	25,632	20.6
5-10	22,641	17.1	3,105	137	90,756	68.5	20,666	228	19,169	14.5
10-15	26,944	20.8	6,280	233	88,030	68.1	26,897	306	14,269	11.0
15-20	28,375	23.0	8,422	297	86,687	70.2	31,887	368	8,361	6.8
20-25	27,049	24.9	9,341	345	76,783	70.7	32,477	423	4,801	4.4
25-30	24,427	25.8	9,414	385	67,085	71.0	31,712	473	3,012	3.2
30-35	22,597	26.9	9,448	418	59,375	70.6	31,216	526	2,097	2.5
35-40	21,283	28.9	9,261	435	50,624	68.9	30,024	593	1,612	2.2
40-45	19,626	29.9	9,170	467	44,859	68.3	29,379	655	1,236	1.9
45-50	17,502	29.7	8,947	511	40,586	68.8	28,480	702	898	1.5
50-60	29,124	29.1	17,307	594	69,586	69.5	52,155	750	1,371	1.4
60-70	24,042	30.4	16,685	694	54,205	68.5	43,887	810	873	1.1
70-80	18,086	30.2	14,465	800	41,242	68.9	35,760	867	533	0.9
80-90	13,232	30.0	12,443	940	30,512	69.2	28,668	940	351	0.8
90-100	9,361	30.0	10,779	1,152	21,603	69.3	22,105	1,023	214	0.7
100-250	30,209	33.5	67,573	2,237	59,298	65.8	93,650	1,579	623	0.7
250-500	3,964	39.1	28,711	7,243	6,084	60.0	26,279	4,319	85	0.8
500 +	1,485	40.4	49,081	33,051	2,153	58.6	40,937	19,014	35	1.0

Quintile Distribution

First 20%	35,367	12.3	4,108	116	191,564	66.8	43,588	228	59,663	20.8
Second 20%	64,240	22.4	17,908	279	199,018	69.4	69,643	350	23,328	8.1
Middle 20%	75,591	26.4	29,964	396	202,309	70.6	100,130	495	8,706	3.0
Fourth 20%	84,669	29.5	45,688	540	197,418	68.9	139,702	708	4,507	1.6
Next 15%	65,193	30.3	61,944	950	147,913	68.8	139,460	943	1,837	0.9
Next 4%	20,062	35.0	52,399	2,612	36,854	64.3	66,639	1,808	403	0.7
Top 1%	5,650	39.4	79,044	13,990	8,555	59.7	68,147	7,966	124	0.9

Total	350,772	24.5	291,055	830	983,631	68.6	627,308	638	98,568	6.9
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TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 2002 Full-year returns
DONATIONS TO NONGAME WILDLIFE AND AIDS/HIV EDUCATION FUNDS

AGI Category Distribution

AGI Level (\$000)	Donations to Nongame Wildlife Fund					Donations to AIDS/HIV Education Fund			
	Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)		Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)
Less than zero	32	0.2	187	6		20	0.1	86	4
0-5	1,053	0.8	3,110	3		1,075	0.9	3,029	3
5-10	1,192	0.9	4,389	4		1,189	0.9	4,015	3
10-15	1,152	0.9	4,646	4		1,041	0.8	4,483	4
15-20	1,123	0.9	5,335	5		988	0.8	3,995	4
20-25	1,152	1.1	6,042	5		1,007	0.9	4,236	4
25-30	1,096	1.2	5,614	5		999	1.1	4,877	5
30-35	1,024	1.2	5,868	6		892	1.1	4,383	5
35-40	973	1.3	5,583	6		796	1.1	3,795	5
40-45	892	1.4	6,144	7		670	1.0	3,691	6
45-50	850	1.4	6,792	8		628	1.1	3,715	6
50-60	1,412	1.4	10,017	7		1,076	1.1	6,381	6
60-70	1,175	1.5	11,133	9		854	1.1	5,872	7
70-80	911	1.5	7,997	9		650	1.1	4,475	7
80-90	796	1.8	7,110	9		529	1.2	3,889	7
90-100	598	1.9	6,144	10		422	1.4	3,985	9
100-250	1,576	1.7	16,675	11		1,146	1.3	9,695	8
250-500	75	0.7	1,472	20		56	0.6	1,613	29
500 +	9	0.2	286	32		5	0.1	125	25

Quintile Distribution

First 20%	2,371	0.8	8,052	3		2,374	0.8	7,798	3
Second 20%	2,637	0.9	11,550	4		2,337	0.8	9,616	4
Middle 20%	3,401	1.2	19,027	6		2,951	1.0	13,788	5
Fourth 20%	4,005	1.4	29,826	7		3,055	1.1	17,995	6
Next 15%	3,632	1.7	32,914	9		2,588	1.2	19,016	7
Next 4%	956	1.7	11,350	12		673	1.2	6,367	9
Top 1%	89	0.6	1,825	21		65	0.5	1,760	27

Total	17,091	1.2	114,544	7		14,043	1.0	76,340	5
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TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 2002 Full-year returns
DONATIONS TO CHILD ABUSE PREVENTION AND ALZHEIMER'S RESEARCH

AGI Category Distribution

AGI Level (\$000)	Donations to Child Abuse Prevention				Donations to Alzheimer's Research			
	Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)	Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)
Less than zero	39	0.2	359	9	37	0.2	269	7
0-5	1,607	1.3	5,781	4	994	0.8	2,900	3
5-10	1,778	1.3	8,248	5	1,136	0.9	3,844	3
10-15	1,584	1.2	8,251	5	1,058	0.8	4,438	4
15-20	1,538	1.2	8,575	6	1,096	0.9	4,576	4
20-25	1,575	1.4	8,066	5	1,148	1.1	5,305	5
25-30	1,493	1.6	8,343	6	1,116	1.2	5,421	5
30-35	1,356	1.6	8,263	6	1,004	1.2	5,367	5
35-40	1,305	1.8	8,217	6	1,029	1.4	5,779	6
40-45	1,130	1.7	7,328	6	870	1.3	5,100	6
45-50	1,105	1.9	8,017	7	859	1.5	6,024	7
50-60	1,858	1.9	14,096	8	1,490	1.5	11,982	8
60-70	1,536	1.9	13,798	9	1,234	1.6	9,510	8
70-80	1,238	2.1	10,373	8	954	1.6	8,883	9
80-90	1,029	2.3	9,839	10	843	1.9	7,783	9
90-100	779	2.5	7,491	10	607	1.9	6,312	10
100-250	2,109	2.3	24,378	12	1,707	1.9	17,184	10
250-500	112	1.1	2,585	23	77	0.8	1,806	23
500 +	12	0.3	3,530	294	9	0.2	225	25

Quintile Distribution

First 20%	3,556	1.2	14,909	4	2,255	0.8	7,432	3
Second 20%	3,591	1.3	19,172	5	2,510	0.9	10,684	4
Middle 20%	4,580	1.6	26,370	6	3,398	1.2	17,019	5
Fourth 20%	5,220	1.8	38,943	7	4,137	1.4	29,602	7
Next 15%	4,810	2.2	44,122	9	3,867	1.8	35,360	9
Next 4%	1,296	2.3	15,821	12	1,010	1.8	10,535	10
Top 1%	130	0.9	6,201	48	91	0.6	2,076	23

Total	23,183	1.6	165,538	7	17,268	1.2	112,708	7
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TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail)
DONATIONS TO STOP VIOLENCE AND OTHER CHARITIES

2002 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Donations to Stop Domestic Violence				Donations to Other Charities ¹			
	Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)	Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)
Less than zero	25	0.1	107	4	21	0.1	416	20
0-5	1,256	1.0	3,581	3	500	0.4	3,555	7
5-10	1,402	1.1	4,678	3	570	0.4	4,771	8
10-15	1,175	0.9	4,763	4	533	0.4	5,794	11
15-20	1,152	0.9	5,039	4	571	0.5	6,612	12
20-25	1,206	1.1	5,295	4	542	0.5	6,127	11
25-30	1,110	1.2	4,965	4	546	0.6	7,574	14
30-35	1,011	1.2	5,212	5	560	0.7	7,189	13
35-40	994	1.4	5,120	5	481	0.7	6,486	13
40-45	797	1.2	4,551	6	473	0.7	7,663	16
45-50	799	1.4	4,926	7	433	0.7	7,134	16
50-60	1,321	1.3	8,587	7	744	0.7	12,697	17
60-70	1,036	1.3	8,086	8	672	0.8	12,170	18
70-80	837	1.4	5,864	7	496	0.8	10,072	20
80-90	733	1.7	5,525	8	385	0.9	6,815	18
90-100	543	1.7	4,194	8	278	0.9	5,432	20
100-250	1,484	1.6	14,177	10	788	0.9	19,622	25
250-500	80	0.8	1,949	24	40	0.4	2,482	62
500 +	8	0.2	370	46	7	0.2	535	76

Quintile Distribution

First 20%	2,781	1.0	8,667	3	1,128	0.4	9,178	8
Second 20%	2,689	0.9	11,260	4	1,275	0.4	14,436	11
Middle 20%	3,447	1.2	16,555	5	1,734	0.6	22,350	13
Fourth 20%	3,733	1.3	23,652	6	2,083	0.7	34,573	17
Next 15%	3,337	1.6	25,200	8	1,881	0.9	36,246	19
Next 4%	888	1.5	9,259	10	490	0.9	13,326	27
Top 1%	94	0.7	2,396	25	49	0.3	3,037	62

Total	16,969	1.2	96,989	6	8,640	0.6	133,146	15
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¹ Other includes Habitat for Humanity, Oregon Head Start, American Diabetes Association, Oregon Coast Aquarium, SMART, SOLV, St. Vincent de Paul Society of Oregon, The Nature Conservancy, Doernbecher Children's Hospital, The Oregon Humane Society, The Oregon Salvation Army, and The Oregon Veteran's Home.

Tables for Full-Year Form 40 Returns

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

Quintile Group	AGI Range
First 20%	Less than \$13,300
Second 20%	\$13,300 - \$27,400
Middle 20%	\$27,400 - \$45,800
Fourth 20%	\$45,800 - \$71,500
Next 15%	\$71,500 - \$127,600
Next 4%	\$127,600 - \$274,900
Top 1%	\$274,900 +

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

2002 Full-year Form 40 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Basic Federal Tax	Federal Alternative Minimum Tax	Federal Tax on IRAs	Total Federal Tax	Federal Non-refundable Credits	Net Federal Tax	Refundable Earned Income Credit
Less than zero	19,340	0	916	495	1,412	25	1,387	1,838
0-5	67,949	813	10	139	962	27	935	9,831
5-10	83,919	4,705	21	296	5,022	218	4,804	37,009
10-15	88,809	20,751	70	502	21,323	2,304	19,019	57,479
15-20	86,062	49,119	67	725	49,911	6,290	43,621	51,940
20-25	77,461	79,999	55	967	81,021	11,592	69,429	34,435
25-30	70,083	107,951	43	1,156	109,150	15,171	93,979	15,598
30-35	66,100	137,589	71	1,421	139,081	17,169	121,912	2,874
35-40	61,268	162,673	181	1,434	164,287	19,550	144,737	0
40-45	57,430	188,473	197	1,577	190,247	21,703	168,544	0
45-50	53,327	209,585	398	1,638	211,620	23,238	188,383	0
50-60	95,843	467,903	666	3,296	471,865	43,325	428,540	0
60-70	78,482	484,669	851	3,262	488,783	39,134	449,649	0
70-80	59,683	460,296	1,125	2,753	464,173	31,454	432,719	0
80-90	44,031	420,399	1,781	2,493	424,674	23,320	401,354	0
90-100	31,154	360,022	1,939	2,105	364,066	14,907	349,159	0
100-250	90,102	1,916,239	34,239	8,380	1,958,858	26,505	1,932,353	0
250-500	10,133	765,890	23,780	856	790,526	7,193	783,333	0
500 +	3,673	1,183,624	16,446	208	1,200,279	19,724	1,180,554	0

Quintile Distribution

First 20%	228,973	16,603	988	1,244	18,836	1,343	17,493	85,143
Second 20%	228,964	187,250	171	2,442	189,863	25,761	164,102	117,110
Middle 20%	228,972	579,194	517	5,269	584,980	70,415	514,566	8,751
Fourth 20%	228,970	1,200,063	2,009	8,345	1,210,417	107,277	1,103,139	0
Next 15%	171,727	1,880,502	10,920	10,971	1,902,393	82,546	1,819,847	0
Next 4%	45,795	1,333,956	32,580	4,549	1,371,085	9,516	1,361,569	0
Top 1%	11,448	1,823,132	35,669	883	1,859,684	25,990	1,833,695	0

Total	1,144,849	7,020,700	82,854	33,704	7,137,258	322,848	6,814,410	211,004
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TABLE L.1: FEDERAL TAXES AND CREDITS (Detail)

2002 Full-year Form 40 returns

AGI Category Distribution

AGI Level (\$000)	Basic Federal Tax				Alternative Minimum Tax				Federal Tax on IRAs				Net Federal Tax			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	0	0.0	0	0	42	0.2	916	21,821	415	2.1	495	1,193	449	2.3	1,387	3,088
0-5	8,314	12.2	813	98	19	0.0	10	521	615	0.9	139	226	8,765	12.9	935	107
5-10	26,803	31.9	4,705	176	45	0.1	21	457	1,162	1.4	296	255	26,288	31.3	4,804	183
10-15	49,577	55.8	20,751	419	54	0.1	70	1,288	1,812	2.0	502	277	44,826	50.5	19,019	424
15-20	67,038	77.9	49,119	733	40	0.0	67	1,666	2,502	2.9	725	290	56,652	65.8	43,621	770
20-25	69,426	89.6	79,999	1,152	28	0.0	55	1,956	2,859	3.7	967	338	58,028	74.9	69,429	1,196
25-30	66,364	94.7	107,951	1,627	31	0.0	43	1,390	2,892	4.1	1,156	400	56,473	80.6	93,979	1,664
30-35	64,153	97.1	137,589	2,145	43	0.1	71	1,654	2,986	4.5	1,421	476	57,016	86.3	121,912	2,138
35-40	60,260	98.4	162,673	2,700	50	0.1	181	3,614	2,909	4.7	1,434	493	55,234	90.2	144,737	2,620
40-45	56,785	98.9	188,473	3,319	101	0.2	197	1,955	2,841	4.9	1,577	555	53,405	93.0	168,544	3,156
45-50	52,928	99.3	209,585	3,960	163	0.3	398	2,439	2,729	5.1	1,638	600	50,807	95.3	188,383	3,708
50-60	95,387	99.5	467,903	4,905	433	0.5	666	1,537	5,095	5.3	3,296	647	93,496	97.6	428,540	4,584
60-70	78,245	99.7	484,669	6,194	508	0.6	851	1,675	4,261	5.4	3,262	766	77,634	98.9	449,649	5,792
70-80	59,544	99.8	460,296	7,730	786	1.3	1,125	1,431	3,255	5.5	2,753	846	59,330	99.4	432,719	7,293
80-90	43,955	99.8	420,399	9,564	1,080	2.5	1,781	1,649	2,432	5.5	2,493	1,025	43,862	99.6	401,354	9,150
90-100	31,111	99.9	360,022	11,572	1,181	3.8	1,939	1,641	1,738	5.6	2,105	1,211	31,076	99.7	349,159	11,236
100-250	89,944	99.8	1,916,239	21,305	12,828	14.2	34,239	2,669	4,422	4.9	8,380	1,895	89,942	99.8	1,932,353	21,484
250-500	10,118	99.9	765,890	75,696	4,478	44.2	23,780	5,310	229	2.3	856	3,739	10,111	99.8	783,333	77,473
500 +	3,661	99.7	1,183,624	323,307	684	18.6	16,446	24,045	56	1.5	208	3,708	3,659	99.6	1,180,554	322,644

Quintile Distribution

First 20%	65,871	28.8	16,603	252	143	0.1	988	6,912	3,270	1.4	1,244	380	64,169	28.0	17,493	273
Second 20%	187,559	81.9	187,250	998	99	0.0	171	1,730	7,505	3.3	2,442	325	158,205	69.1	164,102	1,037
Middle 20%	223,708	97.7	579,194	2,589	234	0.1	517	2,208	10,634	4.6	5,269	496	202,770	88.6	514,566	2,538
Fourth 20%	227,927	99.5	1,200,063	5,265	1,185	0.5	2,009	1,695	12,179	5.3	8,345	685	223,671	97.7	1,103,139	4,932
Next 15%	171,425	99.8	1,880,502	10,970	5,924	3.4	10,920	1,843	9,421	5.5	10,971	1,165	171,113	99.6	1,819,847	10,635
Next 4%	45,700	99.8	1,333,956	29,189	11,062	24.2	32,580	2,945	1,988	4.3	4,549	2,288	45,713	99.8	1,361,569	29,785
Top 1%	11,423	99.8	1,823,132	159,602	3,947	34.5	35,669	9,037	213	1.9	883	4,146	11,412	99.7	1,833,695	160,681

Total	933,613	81.5	7,020,700	7,520	22,594	2.0	82,854	3,667	45,210	3.9	33,704	745	877,053	76.6	6,814,410	7,770
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TABLE L.1 (cont.): FEDERAL TAXES AND CREDITS (Detail)

2002 Full-year Form 40 returns

FEDERAL CHILD CARE, ELDERLY, AND CHILD CREDITS

AGI Category Distribution

AGI Level (\$000)	Federal Child Care Credit				Federal Elderly Credit				Federal Child Credit			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	0	0.0	0	0	0	0.0	0	0	15	0.1	19	1,277
0-5	0	0.0	0	0	3	0.0	0	82	1	0.0	2	1,800
5-10	1	0.0	0	24	137	0.2	9	64	4	0.0	1	134
10-15	576	0.6	67	116	390	0.4	80	206	1,988	2.2	247	124
15-20	2,366	2.7	672	284	317	0.4	37	117	8,396	9.8	2,477	295
20-25	3,278	4.2	1,219	372	72	0.1	16	226	13,583	17.5	5,969	439
25-30	3,353	4.8	1,307	390	0	0.0	0	0	15,144	21.6	8,859	585
30-35	3,160	4.8	1,179	373	0	0.0	0	0	16,021	24.2	11,664	728
35-40	3,225	5.3	1,196	371	0	0.0	0	0	16,389	26.7	13,849	845
40-45	3,265	5.7	1,226	376	0	0.0	0	0	16,643	29.0	15,659	941
45-50	3,460	6.5	1,292	373	0	0.0	0	0	16,804	31.5	16,820	1,001
50-60	6,846	7.1	2,652	387	0	0.0	0	0	31,762	33.1	33,416	1,052
60-70	6,353	8.1	2,553	402	0	0.0	0	0	27,278	34.8	28,918	1,060
70-80	4,955	8.3	2,017	407	0	0.0	0	0	21,240	35.6	22,354	1,052
80-90	3,709	8.4	1,575	425	0	0.0	0	0	15,783	35.8	16,504	1,046
90-100	2,560	8.2	1,078	421	0	0.0	0	0	11,235	36.1	11,908	1,060
100-250	6,311	7.0	2,661	422	0	0.0	0	0	16,854	18.7	14,520	861
250-500	444	4.4	204	459	0	0.0	0	0	0	0.0	0	0
500 +	105	2.9	59	561	0	0.0	0	0	0	0.0	0	0

Quintile Distribution

First 20%	153	0.1	11	72	411	0.2	64	157	548	0.2	63	115
Second 20%	7,658	3.3	2,588	338	508	0.2	78	154	30,583	13.4	12,546	410
Middle 20%	11,918	5.2	4,454	374	0	0.0	0	0	59,624	26.0	48,649	816
Fourth 20%	16,959	7.4	6,635	391	0	0.0	0	0	76,696	33.5	80,281	1,047
Next 15%	13,952	8.1	5,831	418	0	0.0	0	0	60,012	34.9	60,930	1,015
Next 4%	2,893	6.3	1,222	422	0	0.0	0	0	1,677	3.7	716	427
Top 1%	434	3.8	216	497	0	0.0	0	0	0	0.0	0	0

Total	53,967	4.7	20,957	388	919	0.1	143	155	229,140	20.0	203,185	887
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TABLE L.1 (cont.): FEDERAL TAXES AND CREDITS (Detail)

2002 Full-year Form 40 returns

FEDERAL EDUCATION, ADOPTION, AND FOREIGN TAX CREDITS

AGI Category Distribution

AGI Level (\$000)	Federal Education Credit				Federal Adoption Credit				Federal Foreign Tax Credit			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	2	0.0	2	879	0	0.0	0	0	6	0.0	0	59
0-5	67	0.1	9	138	0	0.0	0	0	764	1.1	14	19
5-10	1,071	1.3	142	133	0	0.0	0	0	619	0.7	18	29
10-15	3,159	3.6	1,144	362	1	0.0	0	11	1,218	1.4	49	40
15-20	3,490	4.1	1,908	547	20	0.0	4	198	1,739	2.0	79	46
20-25	3,467	4.5	1,896	547	46	0.1	16	356	1,862	2.4	83	45
25-30	3,674	5.2	2,054	559	53	0.1	34	635	1,856	2.6	117	63
30-35	4,013	6.1	2,451	611	60	0.1	46	775	1,859	2.8	115	62
35-40	4,031	6.6	2,667	662	60	0.1	74	1,231	1,932	3.2	126	65
40-45	3,982	6.9	2,819	708	84	0.1	113	1,344	1,921	3.3	140	73
45-50	3,837	7.2	2,645	689	89	0.2	159	1,783	1,953	3.7	148	76
50-60	7,174	7.5	5,729	799	179	0.2	410	2,291	3,828	4.0	347	91
60-70	7,115	9.1	6,137	863	124	0.2	390	3,146	3,542	4.5	342	97
70-80	5,632	9.4	5,623	998	89	0.1	355	3,984	3,154	5.3	335	106
80-90	4,037	9.2	3,900	966	80	0.2	399	4,983	2,621	6.0	318	121
90-100	1,742	5.6	763	438	58	0.2	321	5,530	2,241	7.2	349	156
100-250	148	0.2	9	62	164	0.2	1,214	7,400	10,759	11.9	2,623	244
250-500	0	0.0	0	0	1	0.0	7	6,629	2,537	25.0	1,637	645
500 +	0	0.0	0	0	0	0.0	0	0	1,497	40.8	7,166	4,787

Quintile Distribution

First 20%	3,102	1.4	783	252	1	0.0	0	11	2,180	1.0	62	28
Second 20%	9,885	4.3	5,259	532	90	0.0	33	369	4,870	2.1	237	49
Middle 20%	14,587	6.4	9,475	650	247	0.1	268	1,085	7,010	3.1	464	66
Fourth 20%	18,466	8.1	14,965	810	392	0.2	997	2,544	9,553	4.2	861	90
Next 15%	10,601	6.2	9,416	888	305	0.2	1,692	5,548	11,676	6.8	1,636	140
Next 4%	0	0.0	0	0	73	0.2	550	7,529	7,101	15.5	2,239	315
Top 1%	0	0.0	0	0	0	0.0	0	0	3,518	30.7	8,508	2,418

Total	56,641	4.9	39,898	704	1,108	0.1	3,540	3,195	45,908	4.0	14,007	305
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TABLE L.1 (cont.): FEDERAL TAXES AND CREDITS (Detail)

2002 Full-year Form 40 returns

FEDERAL RETIREMENT, HOME MORTGAGE, AND OTHER CREDITS

AGI Category Distribution

AGI Level (\$000)	Federal Retirement Credit				Home Mortgage Credits				Federal Other Credits			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	3	0.0	4	1,218	0	0.0	0	0	0	0.0	0	0
0-5	0	0.0	0	0	0	0.0	0	0	22	0.0	1	60
5-10	483	0.6	46	95	2	0.0	0	117	27	0.0	3	97
10-15	2,273	2.6	697	307	9	0.0	2	257	85	0.1	19	227
15-20	5,926	6.9	1,056	178	27	0.0	12	458	153	0.2	44	287
20-25	10,153	13.1	2,270	224	59	0.1	37	625	199	0.3	86	434
25-30	6,207	8.9	2,623	423	75	0.1	54	719	219	0.3	122	559
30-35	7,332	11.1	1,497	204	90	0.1	64	712	210	0.3	152	725
35-40	7,672	12.5	1,300	169	122	0.2	106	867	241	0.4	233	968
40-45	8,242	14.4	1,452	176	97	0.2	85	877	225	0.4	208	926
45-50	9,654	18.1	1,787	185	77	0.1	66	860	298	0.6	321	1,076
50-60	2	0.0	1	300	141	0.1	143	1,012	558	0.6	627	1,124
60-70	0	0.0	0	0	78	0.1	66	848	586	0.7	727	1,241
70-80	0	0.0	0	0	46	0.1	42	905	547	0.9	728	1,330
80-90	0	0.0	0	0	34	0.1	33	976	475	1.1	592	1,247
90-100	0	0.0	0	0	10	0.0	14	1,400	405	1.3	474	1,171
100-250	0	0.0	0	0	21	0.0	30	1,437	2,721	3.0	5,448	2,002
250-500	0	0.0	0	0	0	0.0	0	0	844	8.3	5,346	6,335
500 +	0	0.0	0	0	0	0.0	0	0	551	15.0	12,500	22,686

Quintile Distribution

First 20%	1,599	0.7	343	215	9	0.0	2	168	97	0.0	15	154
Second 20%	19,992	8.7	4,748	237	124	0.1	75	604	484	0.2	197	407
Middle 20%	28,047	12.2	6,104	218	363	0.2	296	815	852	0.4	705	827
Fourth 20%	8,309	3.6	1,537	185	289	0.1	271	937	1,474	0.6	1,730	1,174
Next 15%	0	0.0	0	0	95	0.1	107	1,122	2,241	1.3	2,935	1,310
Next 4%	0	0.0	0	0	8	0.0	5	640	1,951	4.3	4,785	2,453
Top 1%	0	0.0	0	0	0	0.0	0	0	1,267	11.1	17,266	13,628

Total	57,947	5.1	12,732	220	888	0.1	755	850	8,366	0.7	27,633	3,303
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TABLE L.1 (cont.): FEDERAL TAXES AND CREDITS (Detail)

2002 Full-year Form 40 returns

FEDERAL TOTAL AND EARNED INCOME CREDITS

AGI Category Distribution

AGI Level (\$000)	Total Non-refundable Federal Credits				Refundable Federal Earned Income Credit			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	22	0.1	25	1,133	2,276	11.8	1,838	808
0-5	844	1.2	27	32	16,009	23.6	9,831	614
5-10	2,267	2.7	218	96	26,854	32.0	37,009	1,378
10-15	9,317	10.5	2,304	247	21,513	24.2	57,479	2,672
15-20	20,214	23.5	6,290	311	20,278	23.6	51,940	2,561
20-25	27,443	35.4	11,592	422	19,954	25.8	34,435	1,726
25-30	23,916	34.1	15,171	634	17,083	24.4	15,598	913
30-35	24,511	37.1	17,169	700	7,151	10.8	2,874	402
35-40	24,592	40.1	19,550	795	0	0.0	0	0
40-45	24,761	43.1	21,703	876	0	0.0	0	0
45-50	24,944	46.8	23,238	932	0	0.0	0	0
50-60	39,556	41.3	43,325	1,095	0	0.0	0	0
60-70	34,575	44.1	39,134	1,132	0	0.0	0	0
70-80	27,161	45.5	31,454	1,158	0	0.0	0	0
80-90	20,437	46.4	23,320	1,141	0	0.0	0	0
90-100	14,263	45.8	14,907	1,045	0	0.0	0	0
100-250	30,999	34.4	26,505	855	0	0.0	0	0
250-500	3,457	34.1	7,193	2,081	0	0.0	0	0
500 +	1,863	50.7	19,724	10,587	0	0.0	0	0

Quintile Distribution

First 20%	7,840	3.4	1,343	171	59,833	26.1	85,143	1,423
Second 20%	63,524	27.7	25,761	406	55,962	24.4	117,110	2,093
Middle 20%	90,327	39.4	70,415	780	15,323	6.7	8,751	571
Fourth 20%	99,688	43.5	107,277	1,076	0	0.0	0	0
Next 15%	76,784	44.7	82,546	1,075	0	0.0	0	0
Next 4%	12,354	27.0	9,516	770	0	0.0	0	0
Top 1%	4,625	40.4	25,990	5,619	0	0.0	0	0

Total	355,142	31.0	322,848	909	131,118	11.5	211,004	1,609
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Tables for Selected Groups of Full-Year Returns

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

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

2002 Full-year standard deduction returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	10,221	10,315	-180,158	1,885	95	2,006	20,290	40	2	1	1
0-5	115,073	79,252	304,461	1,234	789	5,704	202,583	125,913	6,456	3,005	3,450
5-10	110,598	128,005	820,806	733	8,493	16,315	228,964	570,552	34,232	14,946	19,286
10-15	97,809	156,807	1,219,378	968	27,655	35,800	222,114	939,900	64,133	24,385	39,748
15-20	88,478	157,729	1,542,904	689	57,628	52,259	204,348	1,235,822	90,246	27,475	62,771
20-25	73,322	136,920	1,642,531	714	82,703	49,838	170,035	1,345,659	103,309	24,799	78,510
25-30	57,297	109,686	1,570,182	639	96,064	46,782	134,448	1,297,311	102,648	19,498	83,150
30-35	43,973	86,414	1,423,214	481	96,608	45,269	105,511	1,179,104	95,120	14,453	80,667
35-40	32,213	66,549	1,203,834	507	80,076	41,620	80,998	1,003,867	81,951	10,782	71,169
40-45	23,914	52,322	1,013,548	399	65,214	39,235	63,031	848,290	69,855	8,380	61,476
45-50	17,685	40,441	837,687	410	51,505	32,201	48,375	707,061	58,653	6,313	52,339
50-60	22,338	53,426	1,218,266	641	69,086	56,966	64,682	1,029,676	86,097	8,230	77,867
60-70	12,339	30,550	796,148	552	39,424	39,408	37,257	681,376	57,563	4,697	52,866
70-80	6,458	15,812	481,480	366	20,809	23,789	19,760	417,857	35,625	2,442	33,183
80-90	3,314	8,011	279,929	165	10,709	14,582	10,130	244,901	21,025	1,259	19,766
90-100	1,862	4,486	175,938	156	6,010	7,711	5,745	156,692	13,523	753	12,770
100-250	3,518	8,269	468,753	680	11,346	19,536	10,923	427,765	37,392	1,629	35,763
250-500	326	744	109,627	203	1,055	3,360	1,029	104,459	9,279	338	8,941
500 +	129	320	116,243	368	413	1,402	422	114,374	10,253	324	9,928

Quintile Distribution

First 20%	144,185	107,043	226,243	3,236	1,450	9,309	259,686	189,394	9,984	4,702	5,282
Second 20%	144,169	191,673	1,311,688	1,146	19,677	30,554	310,646	956,791	60,696	25,245	35,451
Middle 20%	144,165	252,206	2,379,558	1,223	83,135	78,571	331,829	1,897,068	137,294	43,231	94,063
Fourth 20%	144,174	274,034	3,748,765	1,531	220,038	114,000	337,454	3,088,486	242,617	48,684	193,933
Next 15%	108,131	233,358	4,482,566	1,881	286,068	168,940	281,928	3,754,833	308,829	37,391	271,438
Next 4%	28,835	70,631	1,905,421	1,256	92,053	94,669	86,818	1,634,955	138,393	10,890	127,503
Top 1%	7,208	17,113	990,528	1,516	23,260	37,741	22,284	909,094	79,549	3,567	75,982

Total	720,867	1,146,058	15,044,770	11,789	725,681	533,783	1,630,645	12,430,621	977,362	173,710	803,652
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2002 Full-year itemized deductions returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	9,128	18,521	-746,782	8,893	353	17,795	167,415	457	36	10	26
0-5	9,594	14,976	26,573	1,641	77	2,966	97,737	1,358	78	48	30
5-10	21,968	32,725	170,227	2,568	365	9,205	200,708	33,007	1,854	1,324	530
10-15	31,434	52,977	395,355	3,408	3,802	23,380	305,237	123,261	7,487	4,262	3,225
15-20	34,945	65,038	611,121	3,749	12,032	41,962	354,709	248,025	16,231	7,464	8,767
20-25	35,311	70,202	794,639	3,961	23,965	59,054	366,571	380,459	26,502	9,782	16,720
25-30	37,227	77,121	1,025,458	3,380	40,634	79,950	386,164	546,981	40,181	11,696	28,485
30-35	40,096	85,959	1,303,877	3,962	61,964	97,141	420,664	748,158	57,026	13,375	43,651
35-40	41,306	92,609	1,549,903	3,744	79,756	112,161	442,938	934,555	73,043	14,464	58,579
40-45	41,807	98,128	1,777,020	3,771	93,277	122,344	468,214	1,112,097	88,509	15,418	73,091
45-50	41,301	101,128	1,961,709	3,517	101,790	128,892	478,105	1,269,401	102,408	15,842	86,566
50-60	77,743	201,237	4,269,446	7,972	215,386	276,335	955,012	2,849,549	233,070	31,517	201,553
60-70	66,781	181,531	4,330,994	6,878	202,450	263,367	881,962	3,002,446	249,101	28,639	220,462
70-80	53,403	149,057	3,992,875	5,881	168,498	219,319	763,421	2,855,259	239,625	23,665	215,960
80-90	40,781	116,191	3,456,628	4,591	130,502	168,679	626,364	2,540,878	215,238	18,650	196,587
90-100	29,316	84,831	2,776,184	4,253	94,384	115,336	479,212	2,093,843	178,684	13,903	164,781
100-250	86,612	251,413	11,987,556	25,612	279,950	410,689	1,805,155	9,526,801	828,427	48,079	780,347
250-500	9,807	29,120	3,269,335	11,872	31,705	74,391	343,181	2,832,849	251,649	8,479	243,170
500 +	3,544	10,147	4,363,983	23,102	11,407	79,768	407,492	3,893,025	349,137	11,627	337,510

Quintile Distribution

First 20%	142,418	254,516	1,252,083	24,222	40,630	154,407	1,492,700	787,116	52,228	22,902	29,326
Second 20%	142,425	310,725	4,865,891	13,104	234,274	358,692	1,515,124	2,841,499	218,787	48,177	170,611
Middle 20%	142,416	359,762	7,346,563	13,755	374,438	477,886	1,704,077	4,841,959	393,819	56,390	337,429
Fourth 20%	142,424	394,653	10,295,543	15,161	443,242	577,158	1,998,328	7,314,911	612,469	62,546	549,923
Next 15%	106,817	308,168	11,684,730	19,656	344,645	457,834	1,917,802	8,993,820	773,766	53,292	720,474
Next 4%	28,483	84,254	6,040,751	18,366	92,117	165,905	776,525	5,028,547	443,041	19,732	423,309
Top 1%	7,121	20,833	5,830,539	28,495	22,950	110,849	545,705	5,184,558	464,173	15,205	448,968

Total	712,104	1,732,911	47,316,101	132,758	1,552,296	2,302,732	9,950,260	34,992,410	2,958,284	278,244	2,680,040
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2002 Full-year single returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	11,082	7,532	-204,808	3,683	139	3,864	51,145	324	26	7	19
0-5	107,516	52,703	282,411	2,100	785	6,312	212,173	118,840	6,105	2,642	3,463
5-10	98,819	75,919	730,400	2,275	8,609	19,801	264,786	477,766	29,445	10,027	19,418
10-15	77,674	73,922	965,598	2,695	30,079	41,282	251,699	678,038	48,798	10,436	38,362
15-20	65,888	66,770	1,147,661	2,217	62,192	52,901	221,880	836,171	64,543	9,722	54,821
20-25	54,427	55,895	1,220,312	2,577	88,125	51,296	195,653	903,821	72,300	8,263	64,037
25-30	45,461	46,999	1,247,527	2,061	105,012	54,700	182,689	918,740	75,057	6,969	68,088
30-35	38,162	39,481	1,236,093	2,164	108,387	56,168	179,023	904,409	74,964	5,886	69,078
35-40	29,617	30,810	1,108,009	1,919	89,998	53,166	162,591	810,991	67,975	4,651	63,323
40-45	23,401	24,478	992,139	1,934	72,992	55,398	152,654	719,428	60,791	3,806	56,985
45-50	18,313	19,209	867,618	1,619	57,876	53,111	137,506	625,807	53,217	3,079	50,138
50-60	23,684	24,912	1,290,775	3,243	75,478	83,712	209,950	931,526	79,820	4,098	75,722
60-70	13,018	13,682	840,086	2,376	41,736	53,638	132,846	617,256	53,326	2,371	50,955
70-80	7,626	8,084	568,488	1,632	24,525	33,039	87,014	427,536	37,166	1,486	35,681
80-90	4,607	4,904	389,789	1,192	14,846	23,360	58,900	295,876	25,838	929	24,909
90-100	2,854	3,041	269,974	1,153	9,188	14,658	40,178	207,849	18,214	635	17,579
100-250	7,672	8,232	1,074,034	5,236	24,777	53,416	148,100	856,240	75,731	2,320	73,410
250-500	975	1,015	323,927	3,321	3,155	10,893	32,630	280,585	25,058	573	24,486
500 +	394	398	604,788	8,451	1,270	11,177	70,462	530,912	47,714	1,500	46,214

Quintile Distribution

First 20%	126,225	64,972	117,058	5,899	1,136	10,960	280,430	143,065	7,456	3,229	4,227
Second 20%	126,244	103,525	1,078,588	3,281	18,195	34,150	359,257	721,268	46,730	13,936	32,794
Middle 20%	126,247	126,531	2,093,727	4,561	107,211	94,568	423,929	1,518,990	116,295	18,336	97,959
Fourth 20%	126,236	130,321	3,545,788	6,298	294,483	155,839	525,241	2,609,341	213,664	19,368	194,296
Next 15%	94,680	99,160	4,393,574	9,510	296,518	258,495	687,808	3,185,497	270,649	15,725	254,924
Next 4%	25,247	26,732	2,017,165	6,516	81,244	119,398	307,180	1,522,973	132,725	5,034	127,691
Top 1%	6,311	6,745	1,708,920	15,783	20,381	58,481	208,032	1,440,981	128,569	3,770	124,799

Total	631,190	557,986	14,954,821	51,848	819,168	731,891	2,791,877	11,142,115	916,088	79,399	836,689
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2002 Full-year single returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	11,082	0.7	-18,481	332	13	349	4,615	29	2	1	2	0.0	6.1
0-5	107,516	0.5	2,627	20	7	59	1,973	1,105	57	25	32	1.2	2.9
5-10	98,819	0.8	7,391	23	87	200	2,680	4,835	298	102	197	2.7	4.1
10-15	77,674	1.0	12,431	35	387	532	3,241	8,729	628	134	494	4.0	5.7
15-20	65,888	1.0	17,418	34	944	803	3,368	12,691	980	148	832	4.8	6.6
20-25	54,427	1.0	22,421	47	1,619	943	3,595	16,606	1,328	152	1,177	5.2	7.1
25-30	45,461	1.0	27,442	45	2,310	1,203	4,019	20,209	1,651	153	1,498	5.5	7.4
30-35	38,162	1.0	32,391	57	2,840	1,472	4,691	23,699	1,964	154	1,810	5.6	7.6
35-40	29,617	1.0	37,411	65	3,039	1,795	5,490	27,383	2,295	157	2,138	5.7	7.8
40-45	23,401	1.0	42,397	83	3,119	2,367	6,523	30,744	2,598	163	2,435	5.7	7.9
45-50	18,313	1.0	47,377	88	3,160	2,900	7,509	34,173	2,906	168	2,738	5.8	8.0
50-60	23,684	1.1	54,500	137	3,187	3,535	8,865	39,332	3,370	173	3,197	5.9	8.1
60-70	13,018	1.1	64,533	183	3,206	4,120	10,205	47,416	4,096	182	3,914	6.1	8.3
70-80	7,626	1.1	74,546	214	3,216	4,332	11,410	56,063	4,874	195	4,679	6.3	8.3
80-90	4,607	1.1	84,608	259	3,222	5,071	12,785	64,223	5,608	202	5,407	6.4	8.4
90-100	2,854	1.1	94,595	404	3,220	5,136	14,078	72,827	6,382	223	6,159	6.5	8.5
100-250	7,672	1.1	139,994	683	3,230	6,962	19,304	111,606	9,871	302	9,569	6.8	8.6
250-500	975	1.0	332,233	3,406	3,236	11,173	33,467	287,780	25,701	587	25,113	7.6	8.7
500 +	394	1.0	1,534,996	21,449	3,222	28,369	178,837	1,347,494	121,101	3,807	117,295	7.6	8.7

Quintile Distribution

First 20%	126,225	0.5	927	47	9	87	2,222	1,133	59	26	34	3.6	3.0
Second 20%	126,244	0.8	8,544	26	144	271	2,846	5,713	370	110	260	3.0	4.5
Middle 20%	126,247	1.0	16,584	36	849	749	3,358	12,032	921	145	776	4.7	6.4
Fourth 20%	126,236	1.0	28,089	50	2,333	1,235	4,161	20,670	1,693	153	1,539	5.5	7.4
Next 15%	94,680	1.0	46,405	100	3,132	2,730	7,265	33,645	2,859	166	2,693	5.8	8.0
Next 4%	25,247	1.1	79,897	258	3,218	4,729	12,167	60,323	5,257	199	5,058	6.3	8.4
Top 1%	6,311	1.1	270,785	2,501	3,230	9,267	32,964	228,329	20,372	597	19,775	7.3	8.7

Total	631,190	0.9	23,693	82	1,298	1,160	4,423	17,653	1,451	126	1,326	5.6	7.5
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2002 Full-year single returns
Dependents (No personal exemption)**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	3,815	0	-2,521	23	0	68	958	2	0	0	0	0.0	4.2
0-5	57,682	0	2,542	7	13	40	1,447	1,143	59	0	58	2.3	5.1
5-10	27,318	0	7,005	4	226	80	1,633	5,081	310	1	309	4.4	6.1
10-15	7,730	0	11,997	7	742	133	1,664	9,483	681	3	678	5.7	7.2
15-20	2,466	0	17,076	5	1,379	196	1,673	13,852	1,074	4	1,070	6.3	7.7
20-25	996	0	22,200	6	2,018	135	1,748	18,306	1,474	9	1,466	6.6	8.0
25-30	527	0	27,114	26	2,560	196	1,766	22,666	1,867	7	1,860	6.9	8.2
30-35	286	0	32,297	9	2,965	619	2,135	26,711	2,233	12	2,221	6.9	8.3
35-40	120	0	37,304	8	3,124	316	1,903	31,970	2,703	1	2,702	7.2	8.5
40-45	98	0	42,240	424	2,947	1,084	3,104	35,548	3,029	52	2,977	7.0	8.4
45-50	48	0	47,194	234	3,109	1,499	4,713	38,723	3,316	30	3,287	7.0	8.5
50-60	66	0	54,948	5	3,122	506	3,185	48,139	4,158	9	4,149	7.6	8.6
60-70	25	0	65,619	689	3,098	2,029	6,346	54,836	4,760	166	4,594	7.0	8.4
70-80	18	0	75,197	318	3,069	2,445	4,845	65,155	5,689	178	5,511	7.3	8.5
80-90	9	0	85,682	384	2,889	394	13,728	69,493	6,099	217	5,882	6.9	8.5
90-100	6	0	94,853	576	3,250	1,483	9,737	80,959	7,111	976	6,135	6.5	7.6
100-250	44	0	134,275	486	3,250	3,815	5,930	122,518	10,856	434	10,422	7.8	8.5
250-500	17	0	315,830	0	3,250	14,871	6,315	291,393	26,050	171	25,880	8.2	8.9
500 +	10	0	756,388	5,139	3,250	1,404	33,830	723,044	64,899	50	64,850	8.6	9.0

Quintile Distribution

First 20%	20,261	0	251	12	4	38	1,082	42	2	0	2	0.8	5.1
Second 20%	20,254	0	2,343	7	12	41	1,556	760	38	0	38	1.6	5.0
Middle 20%	20,254	0	3,992	5	18	46	1,605	2,336	120	1	119	3.0	5.1
Fourth 20%	20,254	0	6,222	4	154	70	1,627	4,385	258	1	256	4.1	5.8
Next 15%	15,194	0	10,323	5	557	116	1,656	8,016	550	2	547	5.3	6.8
Next 4%	4,052	0	18,718	5	1,581	180	1,686	15,288	1,203	5	1,198	6.4	7.8
Top 1%	1,012	0	53,785	171	2,958	1,010	3,178	46,935	4,052	51	4,002	7.4	8.5

Total	101,281	0	5,396	8	214	74	1,522	3,788	255	2	253	4.7	6.7
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2002 Full-year single returns
Family of one**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	7,142	1	-26,852	471	19	480	6,462	44	4	1	3	0.0	6.1
0-5	48,303	1	2,717	35	1	82	2,600	1,051	54	52	2	0.1	0.2
5-10	69,159	1	7,542	32	35	253	3,114	4,715	292	134	158	2.1	3.4
10-15	67,802	1	12,479	39	358	588	3,447	8,603	619	140	479	3.8	5.6
15-20	61,490	1	17,433	36	948	845	3,456	12,595	972	143	828	4.8	6.6
20-25	51,934	1	22,425	49	1,637	976	3,637	16,532	1,322	146	1,176	5.2	7.1
25-30	43,689	1	27,445	47	2,335	1,236	4,041	20,140	1,645	148	1,497	5.5	7.4
30-35	36,822	1	32,392	58	2,864	1,502	4,704	23,640	1,959	150	1,810	5.6	7.7
35-40	28,646	1	37,410	67	3,054	1,832	5,508	27,319	2,290	152	2,138	5.7	7.8
40-45	22,529	1	42,400	83	3,131	2,415	6,553	30,666	2,591	157	2,434	5.7	7.9
45-50	17,635	1	47,375	91	3,168	2,979	7,520	34,085	2,898	162	2,736	5.8	8.0
50-60	22,755	1	54,496	141	3,190	3,614	8,891	39,232	3,361	167	3,195	5.9	8.1
60-70	12,544	1	64,529	186	3,207	4,215	10,235	47,296	4,086	176	3,910	6.1	8.3
70-80	7,297	1	74,535	222	3,216	4,433	11,409	55,963	4,865	188	4,677	6.3	8.4
80-90	4,411	1	84,612	269	3,223	5,172	12,837	64,083	5,596	194	5,402	6.4	8.4
90-100	2,717	1	94,599	412	3,219	5,305	14,064	72,696	6,370	214	6,156	6.5	8.5
100-250	7,239	1	140,095	690	3,228	7,211	19,479	111,312	9,845	290	9,555	6.8	8.6
250-500	918	1	332,718	3,612	3,236	11,433	33,897	287,781	25,699	595	25,104	7.5	8.7
500 +	376	1	1,564,223	22,332	3,221	29,378	184,685	1,370,820	123,201	3,971	119,230	7.6	8.7

Quintile Distribution

First 20%	102,685	1	2,523	65	5	163	3,059	2,396	139	86	53	2.1	2.2
Second 20%	102,677	1	12,164	36	342	568	3,424	8,348	597	139	458	3.8	5.5
Middle 20%	102,683	1	20,367	43	1,353	922	3,554	14,915	1,178	145	1,033	5.1	6.9
Fourth 20%	102,681	1	31,545	54	2,700	1,463	4,617	23,074	1,908	149	1,759	5.6	7.6
Next 15%	77,012	1	49,639	118	3,165	3,109	7,881	35,877	3,059	163	2,896	5.8	8.1
Next 4%	20,536	1	84,563	292	3,220	5,031	12,821	64,098	5,597	200	5,397	6.4	8.4
Top 1%	5,134	1	298,286	2,922	3,231	10,101	36,113	252,293	22,529	647	21,882	7.3	8.7

Total	513,408	1	27,131	98	1,516	1,392	4,987	20,215	1,673	143	1,530	5.6	7.6
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2002 Full-year single returns
Family of two or more**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	125	2.2	-27,332	1,877	30	1,435	10,725	0	0	0	0	0.0	#DIV/0!
0-5	1,531	2.3	2,964	3	1	32	2,044	1,385	71	71	0	0.0	0.0
5-10	2,342	2.4	7,457	2	2	61	2,067	5,494	344	317	27	0.4	0.5
10-15	2,142	2.4	12,479	9	48	168	2,388	10,000	734	440	293	2.4	2.9
15-20	1,932	2.4	17,390	5	272	236	2,717	14,271	1,115	463	652	3.7	4.6
20-25	1,497	2.4	22,448	3	739	311	3,358	18,064	1,455	462	992	4.4	5.5
25-30	1,245	2.4	27,450	13	1,316	474	4,175	21,606	1,772	418	1,355	4.9	6.3
30-35	1,054	2.3	32,376	36	1,974	646	4,935	24,954	2,074	356	1,718	5.3	6.9
35-40	851	2.3	37,471	9	2,510	778	5,384	28,871	2,426	352	2,074	5.5	7.2
40-45	774	2.3	42,335	39	2,809	1,147	6,092	32,394	2,743	347	2,396	5.7	7.4
45-50	630	2.3	47,452	11	2,959	797	7,416	36,290	3,092	352	2,740	5.8	7.6
50-60	863	2.3	54,578	50	3,123	1,660	8,602	41,279	3,543	351	3,193	5.8	7.7
60-70	449	2.3	64,567	49	3,173	1,579	9,583	50,338	4,357	357	4,001	6.2	7.9
70-80	311	2.4	74,780	14	3,212	2,081	11,825	57,886	5,036	358	4,679	6.3	8.1
80-90	187	2.4	84,457	18	3,231	2,905	11,522	67,271	5,882	387	5,495	6.5	8.2
90-100	131	2.2	94,514	238	3,221	1,805	14,561	75,180	6,593	358	6,235	6.6	8.3
100-250	389	2.4	138,764	571	3,250	2,697	17,554	115,835	10,245	517	9,728	7.0	8.4
250-500	40	2.3	328,068	136	3,235	3,613	35,139	286,218	25,585	592	24,993	7.6	8.7
500 +	8	2.5	1,134,583	304	3,250	14,651	85,253	1,031,734	92,681	812	91,869	8.1	8.9

Quintile Distribution

First 20%	3,299	2.4	3,692	73	3	86	2,331	3,066	179	176	3	0.1	0.1
Second 20%	3,301	2.4	12,199	9	52	168	2,411	9,727	709	431	278	2.3	2.9
Middle 20%	3,301	2.4	20,769	3	584	285	3,129	16,825	1,343	461	883	4.2	5.2
Fourth 20%	3,300	2.3	33,829	22	2,068	736	5,009	26,137	2,180	369	1,811	5.4	6.9
Next 15%	2,475	2.3	55,178	38	3,070	1,399	8,528	42,270	3,632	352	3,280	5.9	7.8
Next 4%	660	2.3	100,540	258	3,239	2,413	14,314	80,965	7,113	405	6,708	6.7	8.3
Top 1%	165	2.4	263,623	570	3,246	3,574	26,596	230,776	20,583	666	19,917	7.6	8.6

Total	16,501	2.4	29,033	43	1,164	597	4,694	23,038	1,918	363	1,554	5.4	6.7
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2002 Full-year joint returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	7,160	19,130	-619,926	6,610	286	14,981	124,717	169	12	5	7
0-5	8,178	21,031	22,070	645	57	1,736	60,823	1,327	70	63	7
5-10	15,275	40,515	118,510	866	69	3,990	107,823	38,025	1,947	1,917	30
10-15	26,906	73,521	339,709	1,521	205	13,769	196,207	157,331	9,008	7,474	1,534
15-20	32,191	90,913	563,522	2,096	3,604	34,569	248,952	301,584	18,873	12,018	6,854
20-25	32,067	94,728	720,500	1,916	10,470	49,820	253,203	427,672	29,151	13,941	15,209
25-30	31,904	97,048	878,099	1,815	18,807	63,206	257,411	556,106	40,080	15,041	25,039
30-35	32,851	101,277	1,068,352	2,108	33,667	77,255	275,473	696,256	52,005	16,067	35,939
35-40	34,086	105,456	1,278,756	2,181	52,117	92,634	297,482	849,194	65,156	16,761	48,396
40-45	34,927	109,081	1,484,924	2,025	68,629	98,469	322,822	1,007,173	78,940	17,245	61,695
45-50	34,758	108,776	1,651,572	2,090	80,169	100,676	338,469	1,142,981	91,077	16,904	74,173
50-60	69,047	213,293	3,796,559	5,009	188,294	239,445	736,600	2,650,467	214,990	33,024	181,966
60-70	62,395	190,221	4,047,845	4,805	189,257	241,809	744,269	2,887,208	238,392	29,654	208,739
70-80	50,174	152,169	3,752,041	4,258	158,600	205,936	669,786	2,728,027	228,174	23,859	204,315
80-90	38,231	116,513	3,240,392	3,468	122,609	157,237	559,571	2,407,852	203,446	18,529	184,917
90-100	27,548	84,522	2,608,800	3,193	88,899	106,507	433,337	1,984,839	169,036	13,721	155,315
100-250	80,321	246,790	11,085,887	18,936	260,173	369,639	1,625,265	8,855,665	768,932	46,348	722,584
250-500	8,906	28,322	2,971,294	8,549	28,879	65,382	302,667	2,583,658	229,372	7,980	221,392
500 +	3,168	9,840	3,739,341	13,675	10,267	67,664	324,475	3,354,600	300,736	9,852	290,884

Quintile Distribution

First 20%	126,017	352,618	1,251,800	13,910	16,663	126,604	1,025,387	992,659	63,757	37,369	26,388
Second 20%	126,021	389,040	4,445,814	7,628	163,817	314,588	1,086,892	2,933,762	222,917	61,407	161,510
Middle 20%	126,017	390,119	6,753,913	8,375	331,339	419,633	1,322,517	4,714,452	381,355	60,517	320,838
Fourth 20%	126,018	383,294	9,349,997	10,868	395,384	509,644	1,668,063	6,803,391	568,765	60,210	508,555
Next 15%	94,516	288,540	10,508,718	14,561	305,733	399,068	1,660,601	8,163,836	701,762	49,543	652,219
Next 4%	25,203	79,701	5,405,912	13,330	81,699	140,844	674,385	4,524,744	398,370	18,255	380,115
Top 1%	6,301	19,834	5,032,093	17,094	20,422	94,343	441,507	4,497,289	402,471	13,102	389,369

Total	630,093	1,903,146	42,748,246	85,766	1,315,057	2,004,724	7,879,350	32,630,134	2,739,397	300,404	2,438,994
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2002 Full-year joint returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	7,160	2.7	-86,582	923	40	2,092	17,419	24	2	1	1	0.0	4.3
0-5	8,178	2.6	2,699	79	7	212	7,437	162	9	8	1	0.0	0.5
5-10	15,275	2.7	7,758	57	5	261	7,059	2,489	128	126	2	0.0	0.1
10-15	26,906	2.7	12,626	57	8	512	7,292	5,847	335	278	57	0.5	1.0
15-20	32,191	2.8	17,506	65	112	1,074	7,734	9,369	586	373	213	1.2	2.3
20-25	32,067	3.0	22,469	60	327	1,554	7,896	13,337	909	435	474	2.1	3.6
25-30	31,904	3.0	27,523	57	590	1,981	8,068	17,431	1,256	472	785	2.9	4.5
30-35	32,851	3.1	32,521	64	1,025	2,352	8,386	21,194	1,583	489	1,094	3.4	5.2
35-40	34,086	3.1	37,516	64	1,529	2,718	8,727	24,913	1,912	492	1,420	3.8	5.7
40-45	34,927	3.1	42,515	58	1,965	2,819	9,243	28,837	2,260	494	1,766	4.2	6.1
45-50	34,758	3.1	47,516	60	2,307	2,897	9,738	32,884	2,620	486	2,134	4.5	6.5
50-60	69,047	3.1	54,985	73	2,727	3,468	10,668	38,387	3,114	478	2,635	4.8	6.9
60-70	62,395	3.0	64,875	77	3,033	3,876	11,928	46,273	3,821	475	3,345	5.2	7.2
70-80	50,174	3.0	74,781	85	3,161	4,104	13,349	54,371	4,548	476	4,072	5.4	7.5
80-90	38,231	3.0	84,758	91	3,207	4,113	14,637	62,982	5,322	485	4,837	5.7	7.7
90-100	27,548	3.1	94,700	116	3,227	3,866	15,730	72,050	6,136	498	5,638	6.0	7.8
100-250	80,321	3.1	138,020	236	3,239	4,602	20,235	110,254	9,573	577	8,996	6.5	8.2
250-500	8,906	3.2	333,629	960	3,243	7,341	33,985	290,103	25,755	896	24,859	7.5	8.6
500 +	3,168	3.1	1,180,348	4,317	3,241	21,359	102,423	1,058,902	94,929	3,110	91,819	7.8	8.7

Quintile Distribution

First 20%	126,017	2.8	9,934	110	132	1,005	8,137	7,877	506	297	209	2.1	2.7
Second 20%	126,021	3.1	35,278	61	1,300	2,496	8,625	23,280	1,769	487	1,282	3.6	5.5
Middle 20%	126,017	3.1	53,595	67	2,629	3,330	10,495	37,411	3,026	480	2,546	4.8	6.8
Fourth 20%	126,018	3.0	74,196	86	3,138	4,044	13,237	53,988	4,513	478	4,036	5.4	7.5
Next 15%	94,516	3.1	111,185	154	3,235	4,222	17,570	86,375	7,425	524	6,901	6.2	8.0
Next 4%	25,203	3.2	214,495	529	3,242	5,588	26,758	179,532	15,807	724	15,082	7.0	8.4
Top 1%	6,301	3.1	798,619	2,713	3,241	14,973	70,069	713,743	63,874	2,079	61,795	7.7	8.7

Total	630,093	3.0	67,844	136	2,087	3,182	12,505	51,786	4,348	477	3,871	5.7	7.5
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2002 Full-year joint returns
Family of two**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	4,860	2	-72,254	1,119	25	1,861	14,449	15	1	1	1	0.0	3.2
0-5	5,958	2	2,642	93	5	222	7,575	113	6	5	1	0.0	0.5
5-10	10,522	2	7,740	66	4	299	7,591	2,052	104	102	2	0.0	0.1
10-15	18,039	2	12,614	76	7	661	8,121	4,993	281	203	77	0.6	1.6
15-20	20,387	2	17,461	93	168	1,501	8,806	7,981	487	244	243	1.4	3.0
20-25	18,522	2	22,431	82	526	2,338	9,045	11,445	761	274	486	2.2	4.2
25-30	17,008	2	27,494	92	968	3,214	9,110	15,069	1,063	290	773	2.8	5.1
30-35	16,838	2	32,502	109	1,638	3,933	9,259	18,368	1,345	297	1,048	3.2	5.7
35-40	16,879	2	37,505	104	2,317	4,690	9,319	21,834	1,649	296	1,353	3.6	6.2
40-45	16,698	2	42,493	93	2,804	4,958	9,582	25,763	1,996	294	1,702	4.0	6.6
45-50	15,971	2	47,519	107	3,022	5,167	9,918	29,943	2,366	301	2,064	4.3	6.9
50-60	32,552	2	54,993	124	3,161	6,064	10,571	35,680	2,878	307	2,571	4.7	7.2
60-70	29,524	2	64,856	118	3,206	6,708	11,795	43,553	3,581	319	3,263	5.0	7.5
70-80	23,699	2	74,772	142	3,221	7,108	13,243	51,562	4,299	326	3,973	5.3	7.7
80-90	17,621	2	84,723	149	3,234	7,111	14,367	60,325	5,085	337	4,748	5.6	7.9
90-100	12,387	2	94,675	173	3,240	6,790	15,360	69,566	5,914	355	5,559	5.9	8.0
100-250	36,177	2	136,892	349	3,241	7,761	19,655	106,674	9,252	423	8,829	6.4	8.3
250-500	3,828	2	334,594	1,271	3,244	12,158	34,734	285,860	25,370	773	24,597	7.4	8.6
500 +	1,542	2	1,270,941	5,275	3,244	31,978	128,582	1,114,282	99,903	3,288	96,615	7.6	8.7

Quintile Distribution

First 20%	63,802	2	6,462	161	83	997	8,737	4,954	294	170	124	1.9	2.5
Second 20%	63,803	2	30,165	97	1,374	3,583	9,188	16,807	1,215	290	925	3.1	5.5
Middle 20%	63,801	2	49,312	112	3,019	5,500	10,091	31,234	2,482	302	2,180	4.4	7.0
Fourth 20%	63,806	2	70,384	127	3,215	6,889	12,580	48,083	3,987	322	3,665	5.2	7.6
Next 15%	47,850	2	105,519	215	3,239	7,155	16,613	78,835	6,748	371	6,377	6.0	8.1
Next 4%	12,760	2	200,203	662	3,242	9,261	25,106	163,355	14,349	534	13,815	6.9	8.5
Top 1%	3,190	2	821,083	3,355	3,244	22,393	82,071	717,702	64,228	2,048	62,180	7.6	8.7

Total	319,012	2	63,311	192	2,186	5,061	12,436	45,751	3,824	314	3,510	5.5	7.7
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2002 Full-year joint returns
Family of three**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	876	3	-97,864	607	52	3,315	17,496	71	5	1	4	0.0	5.5
0-5	944	3	2,910	19	12	227	6,981	278	14	14	0	0.0	0.0
5-10	1,980	3	7,756	20	6	200	5,874	3,320	171	171	0	0.0	0.0
10-15	3,204	3	12,700	17	11	262	5,774	7,362	431	394	37	0.3	0.5
15-20	4,134	3	17,530	18	25	478	6,139	11,356	727	465	267	1.5	2.3
20-25	4,570	3	22,514	33	119	691	6,484	15,524	1,079	493	586	2.6	3.8
25-30	5,062	3	27,567	20	376	807	7,022	19,574	1,430	505	925	3.4	4.7
30-35	5,351	3	32,541	18	879	999	7,616	23,322	1,760	504	1,256	3.9	5.4
35-40	5,892	3	37,523	23	1,477	1,053	7,982	27,123	2,098	472	1,626	4.3	6.0
40-45	6,178	3	42,534	15	2,040	1,147	8,787	30,699	2,418	461	1,957	4.6	6.4
45-50	6,505	3	47,509	32	2,566	1,225	9,143	34,656	2,772	465	2,307	4.9	6.7
50-60	12,890	3	55,006	32	2,983	1,420	10,251	40,424	3,291	471	2,820	5.1	7.0
60-70	12,061	3	64,894	64	3,173	1,629	11,427	48,764	4,041	473	3,568	5.5	7.3
70-80	9,767	3	74,777	42	3,215	1,702	12,839	57,088	4,789	474	4,314	5.8	7.6
80-90	7,671	3	84,783	35	3,231	1,920	14,106	65,586	5,554	476	5,078	6.0	7.7
90-100	5,477	3	94,727	67	3,232	1,733	15,162	74,705	6,374	487	5,887	6.2	7.9
100-250	15,293	3	137,040	134	3,243	2,391	19,371	112,232	9,750	553	9,198	6.7	8.2
250-500	1,452	3	329,512	893	3,243	4,645	30,732	291,898	25,922	844	25,078	7.6	8.6
500 +	426	3	1,024,483	5,952	3,235	12,402	79,756	936,317	83,871	2,526	81,345	7.9	8.7

Quintile Distribution

First 20%	21,947	3	14,762	46	157	679	6,887	12,452	859	407	451	3.1	3.6
Second 20%	21,946	3	40,605	21	1,811	1,105	8,444	29,381	2,300	474	1,827	4.5	6.2
Middle 20%	21,947	3	57,936	35	3,041	1,484	10,592	42,888	3,512	471	3,041	5.2	7.1
Fourth 20%	21,947	3	77,660	53	3,217	1,778	13,168	59,580	5,013	475	4,538	5.8	7.6
Next 15%	16,460	3	113,226	93	3,239	2,071	17,199	90,847	7,826	514	7,312	6.5	8.0
Next 4%	4,389	3	206,166	306	3,245	3,139	24,856	175,357	15,431	664	14,767	7.2	8.4
Top 1%	1,097	3	635,660	3,033	3,238	8,167	50,581	577,350	51,594	1,551	50,044	7.9	8.7

Total	109,733	3	69,777	87	2,293	1,527	11,898	55,273	4,644	485	4,159	6.0	7.5
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2002 Full-year joint returns
Family of four**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	845	4	-138,520	336	97	2,239	32,285	1	0	0	0	0.0	0.0
0-5	773	4	2,843	94	6	165	7,475	341	19	15	4	0.2	1.3
5-10	1,651	4	7,806	9	9	159	6,106	3,461	179	179	0	0.0	0.0
10-15	3,319	4	12,596	23	7	203	5,579	7,641	449	445	4	0.0	0.0
15-20	4,348	4	17,605	19	10	310	5,885	11,752	757	614	143	0.8	1.2
20-25	4,922	4	22,518	47	25	452	6,442	15,887	1,110	656	454	2.0	2.9
25-30	5,401	4	27,581	13	62	507	6,947	20,243	1,487	688	799	2.9	3.9
30-35	5,907	4	32,547	20	189	612	7,413	24,430	1,856	697	1,159	3.6	4.7
35-40	6,552	4	37,551	34	572	686	8,250	28,124	2,185	705	1,480	3.9	5.3
40-45	7,121	4	42,542	28	1,083	733	8,916	31,875	2,521	673	1,849	4.3	5.8
45-50	7,628	4	47,514	21	1,617	878	9,609	35,479	2,845	620	2,226	4.7	6.3
50-60	14,816	4	55,023	23	2,400	1,019	10,869	40,812	3,325	624	2,700	4.9	6.6
60-70	13,898	4	64,913	31	2,984	1,151	12,063	48,786	4,042	628	3,414	5.3	7.0
70-80	11,393	4	74,810	29	3,164	1,271	13,502	56,939	4,775	622	4,153	5.6	7.3
80-90	8,872	4	84,809	50	3,212	1,298	14,735	65,630	5,557	627	4,930	5.8	7.5
90-100	6,761	4	94,742	82	3,225	1,330	16,048	74,225	6,330	625	5,705	6.0	7.7
100-250	20,106	4	139,103	148	3,239	1,813	20,517	113,738	9,887	712	9,175	6.6	8.1
250-500	2,365	4	333,023	756	3,242	3,321	32,559	294,670	26,170	960	25,211	7.6	8.6
500 +	732	4	1,095,770	2,786	3,232	11,042	71,296	1,013,756	90,889	2,574	88,314	8.1	8.7

Quintile Distribution

First 20%	25,482	4	16,116	37	49	462	7,354	14,553	1,029	562	467	2.9	3.2
Second 20%	25,481	4	43,018	25	1,150	780	9,018	32,141	2,545	662	1,883	4.4	5.9
Middle 20%	25,484	4	60,401	28	2,737	1,098	11,515	45,126	3,713	626	3,087	5.1	6.8
Fourth 20%	25,481	4	81,350	37	3,189	1,286	14,305	62,634	5,288	624	4,663	5.7	7.4
Next 15%	19,112	4	122,570	117	3,237	1,657	19,014	98,815	8,544	678	7,866	6.4	8.0
Next 4%	5,096	4	241,131	503	3,240	2,674	28,282	207,528	18,328	865	17,463	7.2	8.4
Top 1%	1,274	4	815,317	1,876	3,237	7,911	56,441	750,047	67,155	2,000	65,154	8.0	8.7

Total	127,410	4	76,360	82	2,073	1,160	12,986	61,513	5,201	651	4,550	6.0	7.4
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2002 Full-year joint returns
Family of five or more**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	576	5.5	-114,563	620	65	1,984	20,615	54	4	2	2	0.0	4.0
0-5	476	5.7	2,770	2	20	145	6,799	256	13	13	0	0.0	0.0
5-10	1,084	5.6	7,892	104	3	174	5,617	3,700	193	190	3	0.0	0.1
10-15	2,323	5.6	12,666	12	5	140	5,427	7,820	460	460	0	0.0	0.0
15-20	3,310	5.6	17,619	14	10	188	5,561	12,294	795	739	56	0.3	0.5
20-25	4,040	5.6	22,533	4	13	273	6,009	16,426	1,152	836	316	1.4	1.9
25-30	4,426	5.6	27,513	17	23	386	6,634	20,622	1,519	868	651	2.4	3.2
30-35	4,743	5.6	32,536	12	50	431	7,378	24,790	1,888	897	991	3.0	4.0
35-40	4,750	5.6	37,496	14	111	582	8,215	28,677	2,235	920	1,316	3.5	4.6
40-45	4,925	5.6	42,527	36	301	685	9,140	32,524	2,580	952	1,628	3.8	5.0
45-50	4,650	5.6	47,523	5	618	749	10,167	36,241	2,914	933	1,981	4.2	5.5
50-60	8,784	5.5	54,862	26	1,297	981	11,304	41,337	3,372	878	2,494	4.5	6.0
60-70	6,909	5.5	64,842	19	2,149	1,175	13,104	48,490	4,015	842	3,174	4.9	6.5
70-80	5,313	5.4	74,766	32	2,788	1,200	14,433	56,400	4,727	832	3,895	5.2	6.9
80-90	4,066	5.4	84,757	30	3,035	1,397	16,594	63,803	5,393	831	4,562	5.4	7.2
90-100	2,922	5.4	94,660	45	3,170	1,340	17,634	72,569	6,182	831	5,351	5.7	7.4
100-250	8,743	5.4	141,917	149	3,227	1,814	23,494	113,597	9,874	947	8,927	6.3	7.9
250-500	1,260	5.4	336,599	474	3,239	3,366	38,128	292,380	25,954	1,211	24,743	7.4	8.5
500 +	468	5.4	1,156,025	2,066	3,250	10,659	85,550	1,058,632	94,927	3,892	91,036	7.9	8.6

Quintile Distribution

First 20%	14,754	5.6	13,641	42	14	304	6,492	12,751	872	655	217	1.6	1.7
Second 20%	14,754	5.6	36,205	20	125	545	8,003	27,641	2,143	914	1,229	3.4	4.4
Middle 20%	14,753	5.5	51,801	19	1,018	885	10,826	39,190	3,179	901	2,278	4.4	5.8
Fourth 20%	14,754	5.5	71,815	25	2,538	1,238	14,225	53,887	4,501	835	3,666	5.1	6.8
Next 15%	11,065	5.4	112,305	77	3,197	1,551	20,039	87,622	7,536	874	6,662	5.9	7.6
Next 4%	2,951	5.4	237,092	370	3,235	2,599	31,965	199,780	17,626	1,135	16,492	7.0	8.3
Top 1%	737	5.4	895,561	1,489	3,246	8,062	70,068	815,674	73,061	2,960	70,101	7.8	8.6

Total	73,768	5.5	69,970	62	1,381	1,012	12,894	55,978	4,705	867	3,837	5.5	6.9
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2002 Full-year head-of-household returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	715	1,641	-38,214	453	17	687	7,401	5	0	0	0
0-5	7,496	18,742	22,603	92	19	349	23,449	5,505	276	275	1
5-10	16,599	41,970	127,964	98	50	971	51,692	78,723	4,131	4,057	73
10-15	22,475	59,432	281,891	134	353	2,593	72,485	208,772	12,446	10,354	2,092
15-20	23,005	61,825	401,915	108	1,871	4,404	80,354	316,742	20,803	12,746	8,056
20-25	19,870	53,262	445,429	132	5,332	5,400	78,686	357,202	25,377	11,911	13,466
25-30	15,174	39,969	415,485	115	10,206	6,355	70,585	329,117	24,402	8,774	15,628
30-35	11,327	29,084	366,716	122	14,020	6,357	62,089	284,890	21,724	5,500	16,224
35-40	8,512	20,983	318,165	61	15,750	5,857	55,224	241,802	18,812	3,554	15,257
40-45	6,448	15,450	273,480	155	15,396	5,592	48,134	204,702	16,184	2,518	13,666
45-50	5,132	12,404	242,996	138	14,000	5,452	43,383	180,518	14,464	1,989	12,475
50-60	6,370	15,008	346,861	222	19,074	7,584	63,060	257,681	20,976	2,396	18,579
60-70	3,153	7,373	203,408	154	9,958	4,968	35,931	152,813	12,655	1,182	11,473
70-80	1,765	4,195	131,691	340	5,659	2,756	22,282	101,359	8,506	691	7,815
80-90	1,058	2,503	89,539	62	3,411	1,832	15,174	69,195	5,858	401	5,457
90-100	640	1,546	60,537	41	2,068	1,185	9,507	47,887	4,086	267	3,819
100-250	1,749	4,075	240,976	472	5,652	5,191	33,734	197,084	17,129	845	16,284
250-500	189	427	61,831	162	611	1,082	6,052	54,309	4,822	197	4,625
500 +	65	163	69,529	172	211	1,254	4,457	63,779	5,717	155	5,563

Quintile Distribution

First 20%	30,347	76,840	171,266	670	114	2,539	99,942	125,825	6,788	6,536	252
Second 20%	30,352	80,880	443,337	152	1,145	4,427	100,747	339,571	21,104	15,398	5,707
Middle 20%	30,344	81,501	649,172	219	6,790	7,784	117,192	519,225	36,427	17,950	18,478
Fourth 20%	30,351	78,377	931,680	248	31,925	15,628	158,588	727,196	54,979	15,759	39,219
Next 15%	22,761	54,605	1,073,072	589	59,344	22,961	191,631	800,612	64,145	8,830	55,315
Next 4%	6,070	14,320	473,089	596	19,445	10,073	78,814	365,594	30,787	2,331	28,456
Top 1%	1,517	3,529	321,183	758	4,895	6,459	36,764	274,061	24,138	1,010	23,128

Total	151,742	390,052	4,062,798	3,233	123,657	69,872	783,678	3,152,085	238,368	67,814	170,555
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2002 Full-year head-of-household returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	715	2.3	-53,447	633	24	961	10,351	7	0	0	0	0.0	0.0
0-5	7,496	2.5	3,015	12	3	47	3,128	734	37	37	0	0.0	0.0
5-10	16,599	2.5	7,709	6	3	59	3,114	4,743	249	244	4	0.1	0.1
10-15	22,475	2.6	12,542	6	16	115	3,225	9,289	554	461	93	0.7	1.0
15-20	23,005	2.7	17,471	5	81	191	3,493	13,768	904	554	350	2.0	2.5
20-25	19,870	2.7	22,417	7	268	272	3,960	17,977	1,277	599	678	3.0	3.8
25-30	15,174	2.6	27,381	8	673	419	4,652	21,690	1,608	578	1,030	3.8	4.7
30-35	11,327	2.6	32,375	11	1,238	561	5,482	25,152	1,918	486	1,432	4.4	5.7
35-40	8,512	2.5	37,378	7	1,850	688	6,488	28,407	2,210	418	1,792	4.8	6.3
40-45	6,448	2.4	42,413	24	2,388	867	7,465	31,747	2,510	391	2,119	5.0	6.7
45-50	5,132	2.4	47,349	27	2,728	1,062	8,453	35,175	2,818	388	2,431	5.1	6.9
50-60	6,370	2.4	54,452	35	2,994	1,191	9,900	40,452	3,293	376	2,917	5.4	7.2
60-70	3,153	2.3	64,512	49	3,158	1,576	11,396	48,466	4,014	375	3,639	5.6	7.5
70-80	1,765	2.4	74,612	192	3,206	1,562	12,624	57,427	4,820	392	4,428	5.9	7.7
80-90	1,058	2.4	84,630	59	3,224	1,732	14,342	65,402	5,537	379	5,158	6.1	7.9
90-100	640	2.4	94,589	64	3,232	1,852	14,854	74,824	6,385	418	5,967	6.3	8.0
100-250	1,749	2.3	137,779	270	3,232	2,968	19,288	112,684	9,794	483	9,311	6.8	8.3
250-500	189	2.3	327,146	859	3,233	5,724	32,021	287,351	25,514	1,041	24,473	7.5	8.5
500 +	65	2.5	1,069,674	2,648	3,250	19,296	68,566	981,211	87,959	2,382	85,577	8.0	8.7

Quintile Distribution

First 20%	30,347	2.5	5,644	22	4	84	3,293	4,146	224	215	8	0.1	0.2
Second 20%	30,352	2.7	14,607	5	38	146	3,319	11,188	695	507	188	1.3	1.7
Middle 20%	30,344	2.7	21,394	7	224	257	3,862	17,111	1,201	592	609	2.8	3.6
Fourth 20%	30,351	2.6	30,697	8	1,052	515	5,225	23,960	1,811	519	1,292	4.2	5.4
Next 15%	22,761	2.4	47,145	26	2,607	1,009	8,419	35,175	2,818	388	2,430	5.2	6.9
Next 4%	6,070	2.4	77,939	98	3,203	1,660	12,984	60,230	5,072	384	4,688	6.0	7.8
Top 1%	1,517	2.3	211,722	500	3,227	4,258	24,235	180,660	15,912	666	15,246	7.2	8.4
Total	151,742	2.6	26,774	21	815	461	5,165	20,773	1,571	447	1,124	4.2	5.4

TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2002 Full-year head-of-household returns
Family of two**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	400	2	-27,167	288	30	273	9,435	12	1	1	0	0.0	0.0
0-5	4,075	2	3,007	15	3	50	3,108	732	37	37	0	0.0	0.0
5-10	8,758	2	7,661	8	3	64	3,105	4,701	246	243	3	0.0	0.1
10-15	10,532	2	12,543	8	13	134	3,277	9,238	551	404	146	1.2	1.6
15-20	10,947	2	17,456	5	102	200	3,549	13,674	897	466	431	2.5	3.2
20-25	9,611	2	22,441	7	381	279	3,978	17,849	1,265	508	757	3.4	4.2
25-30	7,619	2	27,401	5	962	399	4,638	21,444	1,586	444	1,142	4.2	5.3
30-35	5,973	2	32,386	13	1,599	537	5,467	24,837	1,889	323	1,566	4.8	6.3
35-40	4,813	2	37,379	6	2,210	654	6,362	28,200	2,191	318	1,873	5.0	6.6
40-45	3,698	2	42,421	19	2,710	824	7,358	31,586	2,495	319	2,176	5.1	6.9
45-50	2,937	2	47,352	34	3,000	993	8,214	35,202	2,821	317	2,503	5.3	7.1
50-60	3,738	2	54,462	29	3,124	1,096	9,782	40,536	3,300	324	2,976	5.5	7.3
60-70	1,831	2	64,578	69	3,209	1,394	11,261	48,799	4,043	330	3,713	5.7	7.6
70-80	1,032	2	74,751	56	3,206	1,454	12,576	57,588	4,834	334	4,500	6.0	7.8
80-90	630	2	84,763	64	3,222	1,738	14,018	65,860	5,578	329	5,249	6.2	8.0
90-100	383	2	94,653	27	3,228	1,844	14,369	75,422	6,439	353	6,086	6.4	8.1
100-250	1,095	2	136,612	282	3,234	2,659	18,278	112,754	9,799	420	9,379	6.9	8.3
250-500	101	2	323,330	405	3,250	7,913	27,370	285,808	25,376	1,227	24,149	7.5	8.4
500 +	31	2	1,183,019	3,306	3,250	17,303	72,006	1,093,767	98,089	3,367	94,722	8.0	8.7

Quintile Distribution

First 20%	15,640	2	6,009	17	4	71	3,273	3,973	213	204	9	0.1	0.2
Second 20%	15,642	2	14,823	6	46	161	3,399	11,315	707	433	274	1.8	2.4
Middle 20%	15,641	2	22,282	8	392	297	3,999	17,647	1,248	502	746	3.3	4.2
Fourth 20%	15,641	2	32,514	8	1,609	522	5,488	24,939	1,898	351	1,547	4.8	6.2
Next 15%	11,729	2	49,528	34	2,962	1,018	8,721	36,896	2,973	321	2,652	5.4	7.2
Next 4%	3,129	2	82,494	66	3,217	1,664	13,295	64,422	5,449	341	5,108	6.2	7.9
Top 1%	782	2	218,648	470	3,228	3,996	23,077	188,913	16,654	673	15,980	7.3	8.5

Total	78,204	2	28,041	20	1,015	469	5,303	21,575	1,644	367	1,277	4.6	5.9
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2002 Full-year head-of-household returns
Family of three**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	163	3	-126,695	1,944	11	2,370	11,449	0	0	0	0	0.0	0.0
0-5	2,165	3	3,065	9	1	36	3,055	767	38	38	0	0.0	0.0
5-10	5,031	3	7,753	2	3	33	3,015	4,875	257	257	0	0.0	0.0
10-15	7,661	3	12,530	3	3	48	3,073	9,465	565	531	34	0.3	0.4
15-20	7,426	3	17,455	5	20	135	3,411	13,940	917	630	288	1.6	2.1
20-25	6,134	3	22,386	5	81	206	3,881	18,269	1,302	685	617	2.8	3.4
25-30	4,407	3	27,370	8	271	323	4,628	22,198	1,653	737	916	3.3	4.1
30-35	3,045	3	32,390	4	739	515	5,523	25,639	1,961	683	1,278	3.9	5.0
35-40	2,128	3	37,386	7	1,277	599	6,640	28,915	2,255	532	1,723	4.6	6.0
40-45	1,591	3	42,407	44	1,871	688	7,918	31,986	2,531	481	2,050	4.8	6.4
45-50	1,302	3	47,391	7	2,420	852	8,938	35,221	2,821	481	2,341	4.9	6.6
50-60	1,523	3	54,446	18	2,871	982	10,199	40,451	3,292	480	2,812	5.2	7.0
60-70	759	3	64,280	25	3,082	1,409	11,996	47,909	3,964	475	3,490	5.4	7.3
70-80	444	3	74,398	628	3,207	1,073	13,132	57,615	4,835	502	4,333	5.8	7.5
80-90	237	3	84,434	39	3,227	1,447	14,456	65,343	5,531	465	5,066	6.0	7.8
90-100	165	3	94,616	122	3,250	1,129	15,491	74,869	6,388	520	5,868	6.2	7.8
100-250	401	3	137,739	269	3,214	2,632	21,811	110,505	9,600	567	9,034	6.6	8.2
250-500	43	3	331,622	72	3,250	2,492	28,709	297,243	26,402	896	25,506	7.7	8.6
500 +	18	3	916,937	2,242	3,250	33,333	54,741	827,855	74,157	855	73,302	8.0	8.9

Quintile Distribution

First 20%	8,928	3	4,648	40	3	79	3,171	4,264	230	230	0	0.0	0.0
Second 20%	8,929	3	13,958	3	4	76	3,145	10,784	661	573	89	0.6	0.8
Middle 20%	8,930	3	19,982	5	44	159	3,651	16,182	1,117	663	454	2.3	2.8
Fourth 20%	8,928	3	28,179	6	376	356	4,767	22,721	1,700	715	985	3.5	4.3
Next 15%	6,696	3	43,737	19	1,947	747	8,067	33,026	2,625	503	2,122	4.9	6.4
Next 4%	1,786	3	72,144	185	3,145	1,304	12,880	55,039	4,605	484	4,121	5.7	7.5
Top 1%	446	3	189,209	339	3,218	3,931	24,077	158,462	13,916	615	13,301	7.0	8.4

Total	44,643	3	24,690	24	535	337	4,913	19,529	1,459	537	922	3.7	4.7
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2002 Full-year head-of-household returns
Family of four or more**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	55	4.3	-30,599	237	58	433	14,607	0	0	0	0	0.0	0.0
0-5	800	4.4	3,006	2	1	30	3,026	733	37	37	0	0.0	0.0
5-10	1,878	4.3	7,785	1	4	41	2,972	4,912	258	258	0	0.0	0.0
10-15	3,184	4.4	12,608	3	3	51	2,945	9,659	578	572	6	0.0	0.1
15-20	3,631	4.5	17,525	0	4	98	3,164	14,280	944	766	178	1.0	1.2
20-25	3,142	4.6	22,382	1	26	201	3,705	18,520	1,324	839	485	2.2	2.6
25-30	2,300	4.5	27,317	6	73	433	4,381	22,491	1,681	871	810	3.0	3.6
30-35	1,550	4.5	32,319	4	248	429	5,050	26,645	2,053	883	1,170	3.6	4.4
35-40	913	4.6	37,352	11	551	564	6,352	29,925	2,346	868	1,478	4.0	4.9
40-45	583	4.5	42,367	4	1,068	804	7,114	33,410	2,660	824	1,836	4.3	5.5
45-50	464	4.5	47,220	6	1,487	624	8,677	36,446	2,932	771	2,160	4.6	5.9
50-60	508	4.4	54,421	58	2,145	1,028	10,647	40,696	3,315	696	2,619	4.8	6.4
60-70	239	4.4	64,832	15	2,917	1,346	11,284	49,321	4,092	690	3,402	5.2	6.9
70-80	138	4.4	74,503	15	3,158	1,263	12,735	57,361	4,812	678	4,134	5.5	7.2
80-90	100	4.3	84,574	78	3,237	1,140	16,286	63,990	5,410	695	4,715	5.6	7.4
90-100	52	4.4	93,979	7	3,188	1,958	17,864	70,977	6,041	758	5,283	5.6	7.4
100-250	120	4.4	138,063	357	3,250	3,913	20,102	112,140	9,746	1,075	8,671	6.3	7.7
250-500	13	4.6	342,891	8	3,000	3,694	60,751	275,455	24,441	781	23,660	6.9	8.6
500 +	7	5.4	1,146,992	2,400	3,250	6,005	126,816	1,013,321	90,849	4,314	86,535	7.5	8.5

Quintile Distribution

First 20%	3,935	4.4	7,270	5	4	45	3,131	4,976	275	275	0	0.0	0.0
Second 20%	3,935	4.4	14,963	1	3	80	3,024	11,889	745	690	55	0.4	0.5
Middle 20%	3,937	4.5	20,473	1	13	145	3,479	16,892	1,178	810	367	1.8	2.2
Fourth 20%	3,935	4.5	27,325	4	89	358	4,337	22,585	1,689	873	815	3.0	3.6
Next 15%	2,952	4.5	39,792	11	818	649	6,842	31,532	2,491	837	1,655	4.2	5.2
Next 4%	787	4.4	65,469	41	2,766	1,208	11,969	49,597	4,116	684	3,432	5.2	6.9
Top 1%	196	4.5	175,002	312	3,217	3,400	25,976	143,325	12,552	1,103	11,449	6.5	8.0

Total	19,677	4.5	24,338	9	287	305	4,558	19,411	1,441	694	747	3.1	3.8
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2002 Full-year married-filing-separately returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	369	475	-61,584	32	6	249	4,148	0	0	0	0
0-5	1,415	1,596	3,816	39	5	251	3,513	1,593	83	74	9
5-10	1,799	2,152	13,593	61	129	724	4,853	8,857	554	259	296
10-15	2,088	2,639	26,292	25	819	1,476	6,280	18,434	1,335	354	981
15-20	2,267	3,074	39,659	17	1,985	2,131	7,355	28,697	2,217	429	1,788
20-25	2,210	3,076	49,633	43	2,728	2,329	8,623	36,588	2,927	440	2,487
25-30	1,935	2,661	53,170	28	2,655	2,337	9,423	39,608	3,239	390	2,849
30-35	1,668	2,362	53,951	48	2,448	2,383	9,069	40,527	3,365	347	3,019
35-40	1,263	1,799	47,248	88	1,907	1,972	8,231	35,473	2,978	263	2,715
40-45	895	1,309	37,905	46	1,390	1,865	7,050	27,841	2,354	208	2,145
45-50	738	1,054	35,059	79	1,157	1,660	6,519	25,887	2,203	163	2,041
50-60	910	1,254	49,694	136	1,447	2,336	9,110	37,099	3,183	199	2,985
60-70	527	734	34,065	89	839	2,247	5,851	25,322	2,190	118	2,072
70-80	269	349	20,111	18	435	1,320	3,701	14,710	1,278	60	1,218
80-90	185	244	15,653	30	300	661	2,663	12,059	1,053	43	1,010
90-100	125	177	11,790	22	203	605	1,727	9,278	813	28	785
100-250	346	467	49,233	1,643	557	1,734	8,126	40,627	3,597	167	3,430
250-500	54	75	18,982	33	86	349	2,673	16,079	1,438	64	1,374
500 +	46	66	66,568	1,172	72	1,074	8,520	58,108	5,222	444	4,778

Quintile Distribution

First 20%	3,821	4,526	-41,723	134	189	1,388	13,199	12,125	752	372	380
Second 20%	3,822	5,024	57,698	40	2,413	3,009	11,939	41,365	3,116	689	2,427
Middle 20%	3,823	5,260	90,577	67	4,867	4,395	15,550	66,686	5,367	756	4,611
Fourth 20%	3,821	5,430	130,324	149	5,635	5,632	22,849	97,750	8,151	798	7,353
Next 15%	2,867	4,034	150,589	346	4,523	7,820	27,325	111,739	9,567	643	8,924
Next 4%	764	1,019	73,765	403	1,234	3,430	12,418	57,196	5,016	211	4,805
Top 1%	191	270	103,605	2,511	306	2,032	14,157	89,928	8,061	580	7,481

Total	19,109	25,563	564,835	3,650	19,167	27,705	117,435	476,789	40,029	4,048	35,981
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2002 Full-year married-filing-separately returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	369	1.3	-166,894	87	15	676	11,241	0	0	0	0	0.0	0.0
0-5	1,415	1.1	2,697	27	3	177	2,483	1,126	59	52	6	0.2	0.6
5-10	1,799	1.2	7,556	34	72	402	2,698	4,923	308	144	164	2.2	3.3
10-15	2,088	1.3	12,592	12	392	707	3,008	8,829	639	169	470	3.7	5.3
15-20	2,267	1.4	17,494	8	876	940	3,244	12,659	978	189	789	4.5	6.2
20-25	2,210	1.4	22,458	20	1,234	1,054	3,902	16,556	1,324	199	1,125	5.0	6.8
25-30	1,935	1.4	27,478	15	1,372	1,208	4,870	20,469	1,674	202	1,472	5.4	7.2
30-35	1,668	1.4	32,345	29	1,468	1,429	5,437	24,297	2,018	208	1,810	5.6	7.4
35-40	1,263	1.4	37,409	70	1,510	1,562	6,517	28,087	2,358	209	2,150	5.7	7.7
40-45	895	1.5	42,352	52	1,553	2,084	7,877	31,108	2,630	233	2,397	5.7	7.7
45-50	738	1.4	47,505	107	1,568	2,250	8,833	35,077	2,986	221	2,765	5.8	7.9
50-60	910	1.4	54,609	150	1,590	2,567	10,011	40,768	3,498	218	3,280	6.0	8.0
60-70	527	1.4	64,640	170	1,593	4,264	11,102	48,050	4,155	224	3,931	6.1	8.2
70-80	269	1.3	74,761	65	1,619	4,908	13,760	54,684	4,752	223	4,529	6.1	8.3
80-90	185	1.3	84,609	163	1,620	3,574	14,392	65,186	5,692	234	5,458	6.5	8.4
90-100	125	1.4	94,322	173	1,624	4,837	13,813	74,221	6,505	226	6,279	6.7	8.5
100-250	346	1.3	142,292	4,749	1,610	5,013	23,487	117,419	10,395	482	9,913	7.0	8.4
250-500	54	1.4	351,512	620	1,594	6,471	49,492	297,753	26,626	1,176	25,450	7.2	8.5
500 +	46	1.4	1,447,122	25,470	1,560	23,347	185,228	1,263,228	113,522	9,656	103,867	7.2	8.2

Quintile Distribution

First 20%	3,821	1.2	-10,919	35	50	363	3,454	3,173	197	97	99	-0.9	3.1
Second 20%	3,822	1.3	15,096	10	631	787	3,124	10,823	815	180	635	4.2	5.9
Middle 20%	3,823	1.4	23,693	18	1,273	1,150	4,067	17,443	1,404	198	1,206	5.1	6.9
Fourth 20%	3,821	1.4	34,107	39	1,475	1,474	5,980	25,582	2,133	209	1,924	5.6	7.5
Next 15%	2,867	1.4	52,525	121	1,578	2,728	9,531	38,974	3,337	224	3,113	5.9	8.0
Next 4%	764	1.3	96,551	528	1,615	4,489	16,254	74,863	6,565	276	6,290	6.5	8.4
Top 1%	191	1.4	542,434	13,149	1,601	10,637	74,120	470,828	42,204	3,037	39,168	7.2	8.3

Total	19,109	1.3	29,559	191	1,003	1,450	6,146	24,951	2,095	212	1,883	6.4	7.5
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2002 Full-year married-filing-separately returns
Family of one**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	305	1	-94,063	63	16	720	9,610	0	0	0	0	0.0	0.0
0-5	1,206	1	2,692	32	3	196	2,460	1,118	58	54	5	0.2	0.4
5-10	1,521	1	7,559	22	76	424	2,712	4,863	304	128	176	2.3	3.6
10-15	1,716	1	12,594	13	456	823	3,060	8,641	624	135	489	3.9	5.7
15-20	1,779	1	17,491	8	1,050	1,131	3,231	12,338	951	140	811	4.6	6.6
20-25	1,695	1	22,446	22	1,437	1,212	3,864	16,248	1,297	144	1,153	5.1	7.1
25-30	1,495	1	27,460	19	1,506	1,411	4,524	20,245	1,654	146	1,509	5.5	7.5
30-35	1,240	1	32,349	32	1,564	1,730	5,352	23,960	1,988	147	1,841	5.7	7.7
35-40	940	1	37,422	93	1,578	1,906	6,235	28,030	2,353	148	2,206	5.9	7.9
40-45	652	1	42,379	66	1,599	2,650	7,721	30,775	2,601	172	2,429	5.7	7.9
45-50	550	1	47,496	144	1,599	2,763	8,398	35,018	2,981	161	2,820	5.9	8.1
50-60	698	1	54,657	193	1,604	3,062	9,671	40,716	3,494	165	3,328	6.1	8.2
60-70	401	1	64,690	218	1,596	5,089	10,974	47,470	4,103	170	3,933	6.1	8.3
70-80	216	1	74,664	80	1,618	5,867	13,941	53,500	4,647	161	4,485	6.0	8.4
80-90	148	1	84,558	190	1,625	3,667	14,024	65,431	5,714	160	5,554	6.6	8.5
90-100	93	1	94,581	218	1,624	5,779	13,518	73,878	6,474	172	6,303	6.7	8.5
100-250	269	1	141,986	1,326	1,612	5,764	21,479	114,625	10,143	468	9,674	6.8	8.4
250-500	41	1	351,457	784	1,584	8,059	52,244	294,539	26,338	1,234	25,103	7.1	8.5
500 +	36	1	1,527,295	12,992	1,542	16,527	199,650	1,323,553	118,954	8,219	110,734	7.3	8.4

Quintile Distribution

First 20%	3,000	1	-4,755	30	39	366	3,304	2,842	173	85	88	-1.8	3.1
Second 20%	3,000	1	14,302	12	659	884	3,128	9,966	741	137	604	4.2	6.1
Middle 20%	3,001	1	22,869	20	1,429	1,285	3,859	16,555	1,325	144	1,181	5.2	7.1
Fourth 20%	3,000	1	33,363	47	1,557	1,763	5,559	24,774	2,061	147	1,914	5.7	7.7
Next 15%	2,250	1	52,182	152	1,600	3,297	9,215	38,444	3,290	167	3,123	6.0	8.1
Next 4%	600	1	95,948	647	1,616	5,151	16,064	73,904	6,479	224	6,255	6.5	8.5
Top 1%	150	1	558,006	3,538	1,594	9,802	74,408	477,121	42,769	2,697	40,072	7.2	8.4

Total	15,001	1	30,401	106	1,057	1,658	5,939	24,321	2,040	164	1,877	6.2	7.7
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2002 Full-year married-filing-separately returns
Family of two or more**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	62	2.7	-530,508	208	10	481	19,600	0	0	0	0	0.0	0.0
0-5	151	2.5	2,737	4	2	96	2,973	1,126	59	59	0	0.0	0.0
5-10	237	2.6	7,638	116	14	317	2,749	5,321	337	271	66	0.9	1.2
10-15	353	2.6	12,564	11	60	175	2,827	9,656	706	345	361	2.9	3.7
15-20	482	2.6	17,507	6	228	244	3,313	13,823	1,077	374	703	4.0	5.1
20-25	513	2.7	22,494	12	562	535	4,038	17,556	1,412	381	1,031	4.6	5.9
25-30	436	2.6	27,552	1	911	521	6,085	21,216	1,739	394	1,345	4.9	6.3
30-35	428	2.6	32,333	18	1,189	556	5,685	25,274	2,103	384	1,719	5.3	6.8
35-40	322	2.6	37,372	2	1,310	563	7,357	28,232	2,370	387	1,983	5.3	7.0
40-45	243	2.7	42,277	14	1,431	566	8,294	32,001	2,707	397	2,310	5.5	7.2
45-50	188	2.6	47,532	1	1,478	750	10,107	35,248	3,001	394	2,607	5.5	7.4
50-60	212	2.6	54,449	7	1,544	935	11,128	40,938	3,513	393	3,120	5.7	7.6
60-70	126	2.6	64,484	15	1,581	1,639	11,511	49,896	4,319	393	3,926	6.1	7.9
70-80	53	2.5	75,153	4	1,625	999	13,022	59,512	5,181	476	4,705	6.3	7.9
80-90	37	2.6	84,815	57	1,600	3,199	15,864	64,209	5,605	531	5,074	6.0	7.9
90-100	32	2.6	93,570	44	1,625	2,098	14,671	75,219	6,595	383	6,212	6.6	8.3
100-250	77	2.5	143,361	16,708	1,604	2,389	30,502	127,183	11,279	531	10,748	7.5	8.5
250-500	13	2.5	351,685	103	1,625	1,464	40,812	307,889	27,535	993	26,543	7.5	8.6
500 +	10	2.9	1,158,496	70,390	1,625	47,898	133,307	1,046,056	93,970	14,825	79,145	6.8	7.6

Quintile Distribution

First 20%	795	2.6	-33,148	56	32	226	4,147	5,960	416	241	174	NA	2.9
Second 20%	795	2.6	18,998	11	320	362	3,605	14,891	1,173	376	797	4.2	5.4
Middle 20%	795	2.6	27,235	10	905	475	5,411	21,138	1,731	387	1,345	4.9	6.4
Fourth 20%	795	2.7	37,003	5	1,298	593	7,014	28,302	2,375	392	1,983	5.4	7.0
Next 15%	597	2.6	54,305	6	1,529	1,033	10,717	41,107	3,528	396	3,132	5.8	7.6
Next 4%	159	2.6	100,963	8,113	1,609	2,287	22,169	83,790	7,369	472	6,896	6.8	8.2
Top 1%	39	2.7	500,645	18,084	1,625	13,505	55,309	448,290	40,176	4,427	35,750	7.1	8.0

Total	3,975	2.6	27,124	519	821	710	7,074	27,982	2,358	401	1,957	7.2	7.0
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Tables for Part-Year and Nonresident Returns

This section contains two tables summarizing Oregon adjusted gross income and tax by Oregon income range for part-year returns and nonresident returns. The tables below show the AGI levels for each quintile group provided in the detailed tables.

Part-Year Returns

Quintile Group	AGI Range
First 20%	Less than \$3,300
Second 20%	\$3,300 - \$7,700
Middle 20%	\$7,700 - \$15,000
Fourth 20%	\$15,000 - \$30,400
Next 15%	\$30,400 - \$69,900
Next 4%	\$69,900 - \$140,400
Top 1%	\$140,400 +

Nonresident Returns

Quintile Group	AGI Range
First 20%	Less than \$1,900
Second 20%	\$1,900 - \$8,200
Middle 20%	\$8,200 - \$21,500
Fourth 20%	\$21,500 - \$42,500
Next 15%	\$42,500 - \$82,800
Next 4%	\$82,800 - \$178,200
Top 1%	\$178,200 +

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

All 2002 Part-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,268	2,403	-12,425	292	3	184	56	63	3	1	2
0-5	16,673	23,449	39,834	573	1,016	1,788	11,995	28,024	1,907	608	1,299
5-10	11,786	18,901	86,197	427	3,022	2,247	17,066	65,510	4,739	1,251	3,488
10-15	7,875	14,308	96,994	364	4,331	2,473	16,563	74,919	5,706	1,225	4,481
15-20	5,553	10,586	96,308	267	4,896	2,879	14,565	74,665	5,846	1,009	4,836
20-25	3,904	7,972	87,342	266	4,639	2,364	12,497	68,386	5,493	795	4,698
25-30	2,904	6,238	79,586	265	4,220	2,296	11,961	61,632	5,004	663	4,341
30-35	2,267	5,131	73,496	134	3,833	1,985	10,514	57,431	4,728	546	4,182
35-40	1,732	3,948	64,841	119	3,255	1,689	8,653	51,497	4,267	430	3,837
40-45	1,525	3,618	64,736	187	3,098	1,559	9,259	51,145	4,267	403	3,864
45-50	1,166	2,933	55,356	154	2,441	1,240	7,862	44,064	3,693	336	3,357
50-60	1,746	4,386	95,514	83	3,883	2,007	13,962	75,805	6,393	533	5,860
60-70	1,192	3,174	77,277	84	2,753	1,359	11,290	61,984	5,269	385	4,885
70-80	792	2,165	59,074	172	1,869	1,081	8,196	48,141	4,099	271	3,828
80-90	560	1,547	47,513	73	1,338	840	6,557	38,853	3,351	211	3,140
90-100	372	1,059	35,238	25	899	622	4,790	28,951	2,494	158	2,337
100-250	1,223	3,387	169,017	461	3,001	2,394	20,914	143,289	12,459	570	11,889
250-500	130	353	44,077	206	329	924	4,119	38,911	3,436	156	3,280
500 +	51	129	63,502	328	129	401	2,071	61,228	5,332	107	5,224

Quintile Distribution

First 20%	12,544	18,021	5,189	753	431	1,453	6,483	11,952	802	257	545
Second 20%	12,543	18,987	67,420	302	2,052	1,723	15,029	50,180	3,527	1,030	2,497
Middle 20%	12,544	22,109	138,426	607	5,911	3,547	24,225	106,717	8,051	1,802	6,249
Fourth 20%	12,544	25,213	269,205	801	14,080	7,691	39,882	209,318	16,724	2,511	14,213
Next 15%	9,408	22,689	424,256	754	18,898	9,655	60,543	336,502	28,170	2,581	25,589
Next 4%	2,509	6,934	232,724	549	6,003	3,939	31,804	191,588	16,500	974	15,526
Top 1%	627	1,734	186,257	717	1,583	2,325	14,924	168,242	14,710	502	14,208

Total	62,719	115,687	1,323,476	4,481	48,957	30,333	192,891	1,074,499	88,484	9,657	78,827
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Nonresident returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	5,265	12,174	-421,059	3,431	7	45,265	302	204	14	5	9
0-5	33,431	61,613	59,039	3,992	1,739	9,499	34,109	41,351	2,176	754	1,423
5-10	14,107	28,608	103,034	1,183	3,285	4,786	28,734	75,321	4,365	1,382	2,983
10-15	9,542	20,928	118,475	358	4,223	4,915	29,195	86,871	5,641	1,530	4,111
15-20	8,038	18,510	140,116	232	5,463	8,043	25,797	102,379	7,119	1,707	5,413
20-25	6,960	16,670	156,212	43	6,705	9,428	28,313	116,108	8,526	1,775	6,751
25-30	6,237	15,447	171,252	127	7,993	5,797	30,217	128,848	9,814	1,747	8,066
30-35	5,594	14,129	181,754	121	8,673	6,016	35,085	135,795	10,589	1,647	8,942
35-40	5,289	13,763	198,216	80	9,293	5,246	34,829	150,131	11,943	1,726	10,217
40-45	4,483	12,015	190,250	259	8,627	4,614	33,655	143,890	11,594	1,523	10,071
45-50	3,684	10,138	174,640	109	7,589	5,530	29,901	132,385	10,784	1,335	9,449
50-60	5,584	15,717	305,146	164	12,372	7,950	53,884	232,540	19,176	2,259	16,917
60-70	3,721	10,884	240,559	698	8,940	5,824	43,081	185,237	15,485	1,704	13,781
70-80	2,523	7,565	188,350	88	6,290	6,205	30,981	146,867	12,399	1,319	11,079
80-90	1,688	5,071	143,113	76	4,326	3,937	22,292	113,324	9,645	1,075	8,570
90-100	1,144	3,446	108,086	639	2,931	3,476	17,964	85,890	7,353	808	6,546
100-250	3,001	8,716	417,062	399	7,065	9,669	60,432	343,223	29,916	4,289	25,627
250-500	438	1,177	149,296	249	805	4,442	18,364	127,950	11,374	2,193	9,181
500 +	281	676	316,475	894	502	11,585	33,483	275,088	24,672	5,668	19,004

Quintile Distribution

First 20%	24,204	47,414	-410,042	6,809	445	52,333	16,089	8,748	495	170	325
Second 20%	24,199	45,737	111,189	1,725	3,273	6,029	38,410	78,701	4,282	1,444	2,838
Middle 20%	24,204	53,943	344,662	685	12,945	16,148	72,084	252,750	17,000	4,304	12,696
Fourth 20%	24,202	61,063	757,982	513	35,154	26,888	137,034	570,017	44,291	7,118	37,173
Next 15%	18,151	51,498	1,043,029	1,208	40,628	29,004	181,232	799,667	66,268	7,661	58,607
Next 4%	4,840	14,341	525,159	864	12,144	13,786	79,623	424,467	36,617	4,410	32,207
Top 1%	1,210	3,251	568,038	1,338	2,241	18,041	66,147	489,054	43,632	9,338	34,294

Total	121,010	277,247	2,940,017	13,141	106,830	162,227	590,619	2,623,402	212,584	34,445	178,140
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Tables for Electronic and Paper Returns

This section contains four tables summarizing Oregon adjusted gross income and tax by Oregon income range for returns filed electronically and those filed on paper. The tables below show the AGI levels for each quintile group provided in the detailed tables.

Electronic Returns

Quintile Group	AGI Range
First 20%	Less than \$11,900
Second 20%	\$11,900 - \$23,700
Middle 20%	\$23,700 - \$40,400
Fourth 20%	\$40,400 - \$65,100
Next 15%	\$65,100 - \$110,100
Next 4%	\$110,100 - \$199,100
Top 1%	\$199,100 +

Paper Returns

Quintile Group	AGI Range
First 20%	Less than \$7,600
Second 20%	\$7,600 - \$18,600
Middle 20%	\$18,600 - \$33,700
Fourth 20%	\$33,700 - \$59,300
Next 15%	\$59,300 - \$114,500
Next 4%	\$114,500 - \$258,000
Top 1%	\$258,000 +

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

All 2002 Electronic returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	4,881	8,198	-121,905	721	77	2,258	30,989	81	6	1	5
0-5	34,310	41,672	91,841	818	558	3,875	73,347	39,126	2,086	1,076	1,011
5-10	42,974	65,021	323,417	670	3,113	8,914	130,099	199,689	11,896	6,119	5,777
10-15	44,554	83,099	556,768	1,032	9,943	20,300	169,192	373,422	24,781	11,457	13,324
15-20	42,644	86,309	744,373	1,190	20,936	32,423	186,708	517,959	36,609	14,035	22,573
20-25	37,769	80,608	847,909	1,021	31,767	37,902	187,832	603,176	44,815	14,088	30,726
25-30	32,487	71,999	891,509	998	40,608	38,898	187,758	633,037	48,507	12,442	36,065
30-35	29,214	66,005	948,082	941	49,321	43,780	195,817	665,931	52,145	10,797	41,348
35-40	26,002	61,026	974,337	1,278	51,974	45,436	200,450	683,072	54,321	9,656	44,665
40-45	24,161	59,370	1,026,179	1,090	54,519	47,845	209,694	718,828	57,851	9,382	48,469
45-50	21,896	56,162	1,039,634	1,126	53,866	47,750	208,892	734,308	59,689	8,693	50,995
50-60	38,205	102,969	2,095,876	2,005	104,961	96,194	413,231	1,488,105	122,257	15,917	106,340
60-70	30,611	86,694	1,983,328	1,470	92,142	88,010	372,920	1,434,758	119,370	13,468	105,902
70-80	23,112	67,357	1,726,582	1,292	72,665	70,384	315,375	1,271,369	106,889	10,494	96,395
80-90	17,151	50,597	1,453,187	997	54,730	53,185	255,519	1,091,506	92,565	7,944	84,621
90-100	11,649	34,886	1,102,919	874	37,428	33,573	188,095	845,166	72,173	5,560	66,614
100-250	30,036	90,255	4,055,980	4,113	96,926	102,615	600,109	3,262,134	283,486	16,258	267,228
250-500	2,281	7,116	743,158	1,797	7,356	13,610	71,679	652,593	57,973	1,822	56,151
500 +	528	1,587	476,445	2,850	1,687	6,922	36,589	434,640	38,942	894	38,048

Quintile Distribution

First 20%	98,892	145,044	476,179	2,566	6,567	21,306	295,053	358,585	21,717	10,966	10,751
Second 20%	98,896	199,662	1,738,679	2,621	50,543	72,376	434,399	1,212,634	86,248	32,227	54,021
Middle 20%	98,890	223,593	3,115,517	3,557	155,169	143,713	648,042	2,195,800	171,326	37,165	134,161
Fourth 20%	98,895	260,437	5,117,025	4,992	258,271	234,607	1,011,821	3,630,971	297,169	40,450	256,719
Next 15%	74,169	217,570	6,087,473	4,612	234,228	223,652	1,076,613	4,562,561	386,250	34,285	351,965
Next 4%	19,779	59,361	2,734,094	2,553	63,857	68,012	404,416	2,201,553	191,486	10,865	180,622
Top 1%	4,944	15,263	1,690,650	5,380	15,940	30,209	163,950	1,486,798	132,164	4,146	128,018

Total	494,465	1,120,930	20,959,618	26,282	784,576	793,875	4,034,293	15,648,901	1,286,361	170,103	1,116,258
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

All 2002 Electronic returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	4,881	1.7	-24,975	148	16	463	6,349	17	1	0	1	0.0	6.0
0-5	34,310	1.2	2,677	24	16	113	2,138	1,140	61	31	30	1.1	2.6
5-10	42,974	1.5	7,526	16	72	207	3,027	4,647	277	142	134	1.8	2.9
10-15	44,554	1.9	12,497	23	223	456	3,798	8,381	556	257	299	2.4	3.6
15-20	42,644	2.0	17,456	28	491	760	4,378	12,146	859	329	529	3.0	4.4
20-25	37,769	2.1	22,450	27	841	1,004	4,973	15,970	1,187	373	814	3.6	5.1
25-30	32,487	2.2	27,442	31	1,250	1,197	5,780	19,486	1,493	383	1,110	4.0	5.7
30-35	29,214	2.3	32,453	32	1,688	1,499	6,703	22,795	1,785	370	1,415	4.4	6.2
35-40	26,002	2.3	37,472	49	1,999	1,747	7,709	26,270	2,089	371	1,718	4.6	6.5
40-45	24,161	2.5	42,473	45	2,257	1,980	8,679	29,752	2,394	388	2,006	4.7	6.7
45-50	21,896	2.6	47,481	51	2,460	2,181	9,540	33,536	2,726	397	2,329	4.9	6.9
50-60	38,205	2.7	54,859	53	2,747	2,518	10,816	38,951	3,200	417	2,783	5.1	7.1
60-70	30,611	2.8	64,791	48	3,010	2,875	12,183	46,871	3,900	440	3,460	5.3	7.4
70-80	23,112	2.9	74,705	56	3,144	3,045	13,646	55,009	4,625	454	4,171	5.6	7.6
80-90	17,151	3.0	84,729	58	3,191	3,101	14,898	63,641	5,397	463	4,934	5.8	7.8
90-100	11,649	3.0	94,679	75	3,213	2,882	16,147	72,553	6,196	477	5,718	6.0	7.9
100-250	30,036	3.0	135,037	137	3,227	3,416	19,980	108,608	9,438	541	8,897	6.6	8.2
250-500	2,281	3.1	325,804	788	3,225	5,967	31,424	286,100	25,416	799	24,617	7.6	8.6
500 +	528	3.0	902,360	5,398	3,195	13,111	69,297	823,183	73,754	1,693	72,061	8.0	8.8

Quintile Distribution

First 20%	98,892	1.5	4,815	26	66	215	2,984	3,626	220	111	109	2.3	3.0
Second 20%	98,896	2.0	17,581	27	511	732	4,393	12,262	872	326	546	3.1	4.5
Middle 20%	98,890	2.3	31,505	36	1,569	1,453	6,553	22,205	1,733	376	1,357	4.3	6.1
Fourth 20%	98,895	2.6	51,742	51	2,612	2,372	10,231	36,715	3,005	409	2,596	5.0	7.1
Next 15%	74,169	2.9	82,076	62	3,158	3,015	14,516	61,516	5,208	462	4,746	5.8	7.7
Next 4%	19,779	3.0	138,232	129	3,229	3,439	20,447	111,308	9,681	549	9,132	6.6	8.2
Top 1%	4,944	3.1	341,960	1,088	3,224	6,110	33,161	300,728	26,732	839	25,894	7.6	8.6

Total	494,465	2.3	42,389	53	1,587	1,606	8,159	31,648	2,602	344	2,258	5.3	7.1
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Paper returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	21,001	35,215	-1,238,519	13,780	382	62,992	157,075	684	49	16	32
0-5	140,461	137,618	338,066	6,624	3,063	16,081	273,078	157,520	8,531	3,339	5,192
5-10	115,485	143,218	856,847	4,241	12,052	23,638	345,373	544,702	33,293	12,783	20,510
10-15	102,106	161,921	1,273,433	4,066	30,068	46,267	403,916	851,530	58,186	19,945	38,240
15-20	94,370	165,554	1,646,076	3,747	59,083	72,720	412,710	1,142,932	82,833	23,619	59,214
20-25	81,728	151,156	1,832,815	3,962	86,245	82,783	389,583	1,307,436	99,016	23,064	75,952
25-30	71,178	136,493	1,954,969	3,414	108,304	95,928	375,033	1,401,736	109,139	21,163	87,976
30-35	62,716	125,628	2,034,259	3,758	121,757	106,630	375,956	1,454,557	115,318	19,223	96,095
35-40	54,538	115,843	2,042,458	3,173	120,406	115,280	366,967	1,456,978	116,884	17,746	99,137
40-45	47,568	106,713	2,019,375	3,525	115,697	119,907	364,465	1,436,594	116,375	16,342	100,033
45-50	41,940	98,478	1,989,758	3,064	109,459	120,114	355,351	1,418,602	115,849	15,133	100,716
50-60	69,206	171,797	3,792,496	6,856	195,767	247,064	674,310	2,699,465	222,478	26,622	195,857
60-70	53,422	139,445	3,461,650	6,742	161,426	221,949	600,671	2,496,285	208,049	21,956	186,093
70-80	40,064	107,242	2,995,198	5,216	124,800	180,009	506,984	2,196,755	184,858	17,203	167,655
80-90	29,192	80,223	2,473,996	3,908	92,145	134,853	409,824	1,846,450	156,693	13,251	143,442
90-100	21,045	58,936	1,992,528	4,198	66,797	93,572	319,617	1,520,211	129,881	10,062	119,819
100-250	64,318	181,530	8,986,409	23,039	204,435	339,673	1,297,316	7,178,946	624,708	38,309	586,399
250-500	8,420	24,278	2,829,177	10,734	26,538	69,508	295,013	2,451,576	217,764	9,344	208,420
500 +	3,477	9,685	4,383,756	21,841	10,764	86,233	406,879	3,909,074	350,451	16,833	333,618

Quintile Distribution

First 20%	224,452	245,208	-504,702	23,131	8,229	89,803	603,555	404,005	23,065	9,143	13,922
Second 20%	224,433	354,218	2,906,881	8,396	77,159	111,107	878,403	1,960,076	135,223	44,052	91,170
Middle 20%	224,459	424,979	5,756,741	11,165	303,609	277,211	1,153,567	4,111,112	317,326	64,967	252,359
Fourth 20%	224,441	513,846	10,114,008	17,091	559,898	613,330	1,811,217	7,205,461	586,418	79,067	507,351
Next 15%	168,339	453,397	13,336,815	24,563	522,573	742,774	2,218,484	9,909,237	837,905	74,248	763,657
Next 4%	44,889	127,310	7,013,497	19,464	142,576	250,151	984,246	5,665,177	494,896	28,852	466,044
Top 1%	11,222	32,015	7,041,506	32,078	35,145	150,824	680,650	6,216,964	555,521	25,624	529,897

Total	1,122,235	2,150,973	45,664,746	135,888	1,649,189	2,235,200	8,330,122	35,472,032	2,950,353	325,953	2,624,400
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

All 2002 Paper returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	21,001	1.7	-58,974	656	18	3,000	7,479	33	2	1	2	NA	4.6
0-5	140,461	1.0	2,407	47	22	115	1,944	1,122	61	24	37	1.5	3.3
5-10	115,485	1.2	7,420	37	104	205	2,991	4,717	288	111	178	2.4	3.8
10-15	102,106	1.6	12,472	40	295	453	3,956	8,340	570	195	375	3.0	4.5
15-20	94,370	1.8	17,443	40	626	771	4,373	12,111	878	250	628	3.6	5.2
20-25	81,728	1.8	22,426	49	1,055	1,013	4,767	15,997	1,212	282	929	4.1	5.8
25-30	71,178	1.9	27,466	48	1,522	1,348	5,269	19,693	1,533	297	1,236	4.5	6.3
30-35	62,716	2.0	32,436	60	1,941	1,700	5,995	23,193	1,839	307	1,532	4.7	6.6
35-40	54,538	2.1	37,450	58	2,208	2,114	6,729	26,715	2,143	325	1,818	4.9	6.8
40-45	47,568	2.2	42,452	74	2,432	2,521	7,662	30,201	2,447	344	2,103	5.0	7.0
45-50	41,940	2.3	47,443	73	2,610	2,864	8,473	33,825	2,762	361	2,401	5.1	7.1
50-60	69,206	2.5	54,800	99	2,829	3,570	9,744	39,006	3,215	385	2,830	5.2	7.3
60-70	53,422	2.6	64,798	126	3,022	4,155	11,244	46,728	3,894	411	3,484	5.4	7.5
70-80	40,064	2.7	74,760	130	3,115	4,493	12,654	54,831	4,614	429	4,185	5.6	7.6
80-90	29,192	2.7	84,749	134	3,157	4,620	14,039	63,252	5,368	454	4,914	5.8	7.8
90-100	21,045	2.8	94,680	200	3,174	4,446	15,187	72,236	6,172	478	5,694	6.0	7.9
100-250	64,318	2.8	139,719	358	3,179	5,281	20,170	111,617	9,713	596	9,117	6.5	8.2
250-500	8,420	2.9	336,007	1,275	3,152	8,255	35,037	291,161	25,863	1,110	24,753	7.4	8.5
500 +	3,477	2.8	1,260,788	6,282	3,096	24,801	117,020	1,124,267	100,791	4,841	95,950	7.6	8.5

Quintile Distribution

First 20%	224,452	1.1	-2,249	103	37	400	2,689	1,800	103	41	62	NA	3.4
Second 20%	224,433	1.6	12,952	37	344	495	3,914	8,734	603	196	406	3.1	4.7
Middle 20%	224,459	1.9	25,647	50	1,353	1,235	5,139	18,316	1,414	289	1,124	4.4	6.1
Fourth 20%	224,441	2.3	45,063	76	2,495	2,733	8,070	32,104	2,613	352	2,261	5.0	7.0
Next 15%	168,339	2.7	79,226	146	3,104	4,412	13,179	58,865	4,978	441	4,536	5.7	7.7
Next 4%	44,889	2.8	156,241	434	3,176	5,573	21,926	126,204	11,025	643	10,382	6.6	8.2
Top 1%	11,222	2.9	627,474	2,859	3,132	13,440	60,653	553,998	49,503	2,283	47,220	7.5	8.5

Total	1,122,235	1.9	40,691	121	1,470	1,992	7,423	31,608	2,629	291	2,339	5.7	7.4
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Tables for Returns by County

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

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

All 2002 returns

County Distribution											
County	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Baker	6,431	13,190	189,666	588	7,755	14,387	39,135	142,729	11,432	2,070	9,362
Benton	30,200	56,112	1,342,610	4,095	48,576	69,923	217,658	1,034,526	86,429	9,001	77,428
Clackamas	140,484	289,218	7,578,134	17,189	250,016	297,166	1,416,182	5,788,325	487,669	45,127	442,542
Clatsop	14,030	27,201	503,094	1,144	19,873	31,423	96,847	372,263	30,398	4,079	26,319
Columbia	18,841	40,563	802,774	721	32,975	31,154	146,730	606,616	49,934	5,960	43,974
Coos	23,873	47,504	796,512	1,892	32,038	49,502	145,347	595,740	48,258	6,834	41,424
Crook	7,362	15,584	280,046	659	10,282	14,958	52,608	224,059	18,452	2,290	16,162
Curry	9,341	17,888	305,863	1,140	11,905	26,335	63,531	217,772	17,618	2,622	14,996
Deschutes	56,926	113,345	2,381,559	8,450	83,890	128,743	510,463	1,753,136	144,981	17,388	127,594
Douglas	40,734	83,849	1,405,023	2,850	56,211	80,620	258,074	1,046,130	84,741	12,957	71,784
Gilliam	793	1,578	25,344	48	1,110	1,713	4,503	19,326	1,566	235	1,331
Grant	3,058	6,192	100,882	219	4,056	7,220	17,199	79,201	6,444	949	5,495
Harney	2,855	5,971	76,204	119	3,260	4,396	15,452	60,161	4,782	873	3,909
Hood River	8,574	18,668	305,449	706	11,432	14,533	56,681	232,861	18,944	3,147	15,796
Jackson	77,831	156,006	2,967,145	10,297	107,743	173,350	596,337	2,182,396	178,801	23,371	155,430
Jefferson	5,800	13,262	189,919	360	6,935	24,557	35,909	130,852	10,532	1,788	8,744
Josephine	30,547	62,003	993,477	3,212	37,385	68,865	205,444	717,064	57,791	9,711	48,080
Klamath	24,471	51,211	807,712	1,477	32,273	48,603	146,961	618,306	50,059	7,410	42,649
Lake	2,926	5,998	80,570	166	3,415	5,289	15,088	63,630	5,090	897	4,193
Lane	136,919	262,818	5,343,131	14,158	202,181	250,462	989,778	4,055,281	334,153	40,471	293,682
Lincoln	18,248	34,643	627,987	1,880	24,996	47,351	133,931	445,406	36,124	5,262	30,863
Linn	43,720	92,137	1,688,533	3,253	67,036	75,534	305,327	1,277,347	104,512	13,951	90,561
Malheur	9,706	22,130	292,001	1,240	11,106	14,688	54,615	231,099	18,535	4,640	13,895
Marion	115,902	249,092	4,525,136	8,289	170,887	213,082	849,077	3,407,718	279,329	38,391	240,937
Morrow	3,915	9,204	124,679	125	5,174	5,603	22,203	100,857	8,119	1,459	6,660
Multnomah	300,874	551,749	13,239,253	32,761	495,524	498,103	2,403,678	10,203,580	852,054	86,603	765,451
Polk	24,662	52,483	1,037,819	1,635	38,501	55,567	203,048	766,057	63,111	7,882	55,230
Sherman	777	1,575	23,528	44	984	1,270	4,135	18,775	1,518	232	1,286
Tillamook	10,299	20,204	340,011	881	13,858	24,152	72,278	249,904	20,209	3,083	17,126
Umatilla	26,475	58,161	916,349	1,342	37,337	52,977	156,181	706,519	57,338	9,050	48,288
Union	10,185	20,672	344,249	674	14,160	19,129	62,122	261,868	21,268	3,392	17,876
Wallowa	3,112	6,132	90,550	224	3,683	6,523	19,349	70,249	5,660	983	4,677
Wasco	9,252	19,063	324,735	551	12,644	20,188	60,455	240,602	19,544	2,979	16,565
Washington	200,827	421,242	10,911,865	17,842	371,877	358,557	1,910,551	8,490,508	715,885	65,903	649,982
Wheeler	575	1,162	14,646	43	619	1,587	3,180	11,022	878	148	730
Yamhill	33,495	73,373	1,404,594	3,012	50,832	59,653	267,958	1,067,379	87,992	11,236	76,756
Clark Co., WA	51,991	127,080	1,812,111	1,803	71,784	39,341	306,067	1,438,465	116,699	12,624	104,074
Other Washington	30,181	67,202	643,929	3,532	25,857	44,763	143,426	670,428	54,705	4,917	49,788
California	22,541	42,830	536,119	7,069	14,273	37,179	118,841	469,703	39,069	16,490	22,579
Idaho	10,576	24,721	203,312	550	7,757	7,545	36,768	166,219	12,970	1,960	11,010
Other	47,391	88,887	1,047,844	5,930	31,569	103,083	201,299	886,855	73,123	7,693	65,429
Total	1,616,700	3,271,903	66,624,364	162,169	2,433,765	3,029,076	12,364,415	51,120,933	4,236,714	496,056	3,740,658

TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

All 2002 returns

County Distribution

County	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Baker	6,431	2.1	29,493	91	1,206	2,237	6,085	22,194	1,778	322	1,456	4.9	6.6
Benton	30,200	1.9	44,457	136	1,609	2,315	7,207	34,256	2,862	298	2,564	5.8	7.5
Clackamas	140,484	2.1	53,943	122	1,780	2,115	10,081	41,203	3,471	321	3,150	5.8	7.6
Clatsop	14,030	1.9	35,858	82	1,417	2,240	6,903	26,533	2,167	291	1,876	5.2	7.1
Columbia	18,841	2.2	42,608	38	1,750	1,654	7,788	32,197	2,650	316	2,334	5.5	7.2
Coos	23,873	2.0	33,365	79	1,342	2,074	6,088	24,955	2,021	286	1,735	5.2	7.0
Crook	7,362	2.1	38,039	90	1,397	2,032	7,146	30,435	2,506	311	2,195	5.8	7.2
Curry	9,341	1.9	32,744	122	1,275	2,819	6,801	23,314	1,886	281	1,605	4.9	6.9
Deschutes	56,926	2.0	41,836	148	1,474	2,262	8,967	30,797	2,547	305	2,241	5.4	7.3
Douglas	40,734	2.1	34,493	70	1,380	1,979	6,336	25,682	2,080	318	1,762	5.1	6.9
Gilliam	793	2.0	31,959	61	1,399	2,161	5,679	24,371	1,974	296	1,678	5.3	6.9
Grant	3,058	2.0	32,990	72	1,327	2,361	5,624	25,900	2,107	310	1,797	5.4	6.9
Harney	2,855	2.1	26,691	42	1,142	1,540	5,412	21,072	1,675	306	1,369	5.1	6.5
Hood River	8,574	2.2	35,625	82	1,333	1,695	6,611	27,159	2,209	367	1,842	5.2	6.8
Jackson	77,831	2.0	38,123	132	1,384	2,227	7,662	28,040	2,297	300	1,997	5.2	7.1
Jefferson	5,800	2.3	32,745	62	1,196	4,234	6,191	22,561	1,816	308	1,508	4.6	6.7
Josephine	30,547	2.0	32,523	105	1,224	2,254	6,726	23,474	1,892	318	1,574	4.8	6.7
Klamath	24,471	2.1	33,007	60	1,319	1,986	6,006	25,267	2,046	303	1,743	5.3	6.9
Lake	2,926	2.0	27,536	57	1,167	1,808	5,156	21,746	1,740	307	1,433	5.2	6.6
Lane	136,919	1.9	39,024	103	1,477	1,829	7,229	29,618	2,441	296	2,145	5.5	7.2
Lincoln	18,248	1.9	34,414	103	1,370	2,595	7,340	24,409	1,980	288	1,691	4.9	6.9
Linn	43,720	2.1	38,622	74	1,533	1,728	6,984	29,217	2,391	319	2,071	5.4	7.1
Malheur	9,706	2.3	30,085	128	1,144	1,513	5,627	23,810	1,910	478	1,432	4.8	6.0
Marion	115,902	2.1	39,043	72	1,474	1,839	7,326	29,402	2,410	331	2,079	5.3	7.1
Morrow	3,915	2.4	31,847	32	1,322	1,431	5,671	25,762	2,074	373	1,701	5.3	6.6
Multnomah	300,874	1.8	44,003	109	1,647	1,656	7,989	33,913	2,832	288	2,544	5.8	7.5
Polk	24,662	2.1	42,082	66	1,561	2,253	8,233	31,062	2,559	320	2,240	5.3	7.2
Sherman	777	2.0	30,281	56	1,266	1,635	5,322	24,164	1,954	299	1,655	5.5	6.8
Tillamook	10,299	2.0	33,014	86	1,346	2,345	7,018	24,265	1,962	299	1,663	5.0	6.9
Umatilla	26,475	2.2	34,612	51	1,410	2,001	5,899	26,686	2,166	342	1,824	5.3	6.8
Union	10,185	2.0	33,800	66	1,390	1,878	6,099	25,711	2,088	333	1,755	5.2	6.8
Wallowa	3,112	2.0	29,097	72	1,183	2,096	6,218	22,574	1,819	316	1,503	5.2	6.7
Wasco	9,252	2.1	35,099	60	1,367	2,182	6,534	26,005	2,113	322	1,791	5.1	6.9
Washington	200,827	2.1	54,335	89	1,852	1,785	9,513	42,278	3,565	328	3,237	6.0	7.7
Wheeler	575	2.0	25,471	76	1,077	2,760	5,531	19,170	1,526	257	1,270	5.0	6.6
Yamhill	33,495	2.2	41,935	90	1,518	1,781	8,000	31,867	2,627	335	2,292	5.5	7.2
Clark Co., WA	51,991	2.4	34,854	35	1,381	757	5,887	27,668	2,245	243	2,002	5.7	7.2
Other Washington	30,181	2.2	21,336	117	857	1,483	4,752	22,214	1,813	163	1,650	7.7	7.4
California	22,541	1.9	23,784	314	633	1,649	5,272	20,838	1,733	732	1,002	4.2	4.8
Idaho	10,576	2.3	19,224	52	733	713	3,477	15,717	1,226	185	1,041	5.4	6.6
Other	47,391	1.9	22,111	125	666	2,175	4,248	18,714	1,543	162	1,381	6.2	7.4
Total	1,616,700	2.0	41,210	100	1,505	1,874	7,648	31,621	2,621	307	2,314	5.6	7.3

TABLE C: DISTRIBUTION OF RETURNS BY TYPE

All 2002 returns

County Distribution

County	Number of Returns	Single		Joint		Separate		Head Household		Itemized		Full-Year		Part-Year		Nonresident	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Baker	6,431	2,507	39.0	3,347	52.0	68	1.1	508	7.9	2,893	45.0	6,276	97.6	120	1.9	35	0.5
Benton	30,200	14,961	49.5	12,808	42.4	381	1.3	2,036	6.7	13,974	46.3	28,791	95.3	814	2.7	595	2.0
Clackamas	140,484	58,868	41.9	66,769	47.5	1,836	1.3	12,932	9.2	79,690	56.7	137,375	97.8	2,601	1.9	508	0.4
Clatsop	14,030	6,208	44.2	6,194	44.1	227	1.6	1,391	9.9	6,599	47.0	13,554	96.6	328	2.3	148	1.1
Columbia	18,841	7,015	37.2	9,739	51.7	277	1.5	1,796	9.5	10,232	54.3	18,464	98.0	305	1.6	72	0.4
Coos	23,873	9,555	40.0	11,467	48.0	355	1.5	2,479	10.4	10,642	44.6	23,172	97.1	554	2.3	147	0.6
Crook	7,362	2,569	34.9	4,001	54.3	114	1.5	674	9.2	3,804	51.7	7,212	98.0	131	1.8	19	0.3
Curry	9,341	3,791	40.6	4,598	49.2	134	1.4	813	8.7	4,258	45.6	8,901	95.3	360	3.9	80	0.9
Deschutes	56,926	23,472	41.2	27,621	48.5	821	1.4	4,978	8.7	31,324	55.0	54,866	96.4	1,811	3.2	249	0.4
Douglas	40,734	15,575	38.2	20,298	49.8	533	1.3	4,308	10.6	18,277	44.9	39,754	97.6	844	2.1	136	0.3
Gilliam	793	313	39.5	411	51.8	12	1.5	56	7.1	337	42.5	783	98.7	10	1.3	0	0.0
Grant	3,058	1,208	39.5	1,540	50.4	38	1.2	269	8.8	1,272	41.6	3,004	98.2	43	1.4	11	0.4
Harney	2,855	1,096	38.4	1,459	51.1	32	1.1	267	9.4	1,183	41.4	2,790	97.7	53	1.9	12	0.4
Hood River	8,574	3,439	40.1	4,129	48.2	96	1.1	899	10.5	3,790	44.2	8,315	97.0	201	2.3	58	0.7
Jackson	77,831	32,864	42.2	35,498	45.6	1,127	1.4	8,301	10.7	38,475	49.4	75,282	96.7	2,188	2.8	361	0.5
Jefferson	5,800	2,034	35.1	2,668	46.0	74	1.3	1,016	17.5	2,274	39.2	5,706	98.4	81	1.4	13	0.2
Josephine	30,547	11,866	38.8	15,117	49.5	379	1.2	3,160	10.3	14,392	47.1	29,566	96.8	847	2.8	134	0.4
Klamath	24,471	9,358	38.2	11,815	48.3	343	1.4	2,934	12.0	10,715	43.8	23,651	96.6	651	2.7	169	0.7
Lake	2,926	1,098	37.5	1,522	52.0	32	1.1	272	9.3	1,089	37.2	2,823	96.5	60	2.1	43	1.5
Lane	136,919	62,881	45.9	58,432	42.7	1,864	1.4	13,674	10.0	65,037	47.5	132,854	97.0	3,273	2.4	792	0.6
Lincoln	18,248	7,841	43.0	8,155	44.7	247	1.4	1,986	10.9	8,895	48.7	17,685	96.9	477	2.6	86	0.5
Linn	43,720	16,924	38.7	21,682	49.6	595	1.4	4,490	10.3	21,575	49.3	42,992	98.3	606	1.4	122	0.3
Malheur	9,706	3,495	36.0	4,825	49.7	96	1.0	1,286	13.2	3,783	39.0	9,348	96.3	244	2.5	114	1.2
Marion	115,902	47,577	41.0	51,071	44.1	1,537	1.3	15,641	13.5	55,505	47.9	113,888	98.3	1,710	1.5	304	0.3
Morrow	3,915	1,346	34.4	1,951	49.8	51	1.3	564	14.4	1,535	39.2	3,814	97.4	84	2.1	17	0.4
Multnomah	300,874	159,635	53.1	104,032	34.6	4,189	1.4	32,883	10.9	143,610	47.7	291,381	96.8	7,949	2.6	1,544	0.5
Polk	24,662	9,621	39.0	12,195	49.4	346	1.4	2,485	10.1	13,186	53.5	24,167	98.0	414	1.7	81	0.3
Sherman	777	323	41.6	377	48.5	8	1.0	69	8.9	296	38.1	763	98.2	10	1.3	4	0.5
Tillamook	10,299	4,265	41.4	4,956	48.1	128	1.2	943	9.2	4,941	48.0	10,083	97.9	177	1.7	39	0.4
Umatilla	26,475	9,990	37.7	12,164	45.9	396	1.5	3,911	14.8	10,991	41.5	25,763	97.3	586	2.2	126	0.5
Union	10,185	4,249	41.7	5,042	49.5	93	0.9	798	7.8	4,640	45.6	9,913	97.3	210	2.1	62	0.6
Wallowa	3,112	1,269	40.8	1,608	51.7	29	0.9	205	6.6	1,444	46.4	3,038	97.6	57	1.8	17	0.5
Wasco	9,252	3,619	39.1	4,419	47.8	119	1.3	1,088	11.8	4,395	47.5	9,011	97.4	182	2.0	59	0.6
Washington	200,827	86,428	43.0	91,739	45.7	2,537	1.3	19,995	10.0	108,088	53.8	194,226	96.7	5,688	2.8	913	0.5
Wheeler	575	214	37.2	318	55.3	10	1.7	32	5.6	225	39.1	558	97.0	13	2.3	4	0.7
Yamhill	33,495	12,837	38.3	16,337	48.8	469	1.4	3,829	11.4	16,973	50.7	32,869	98.1	514	1.5	112	0.3
Clark Co., WA	51,991	16,461	31.7	29,626	57.0	640	1.2	5,247	10.1	31,041	59.7	2,259	4.3	2,628	5.1	47,104	90.6
Other Washington	30,181	11,306	37.5	16,198	53.7	482	1.6	2,184	7.2	15,612	51.7	3,072	10.2	4,663	15.5	22,446	74.4
California	22,541	10,617	47.1	9,858	43.7	684	3.0	1,370	6.1	11,090	49.2	4,231	18.8	5,202	23.1	13,108	58.2
Idaho	10,576	3,717	35.1	5,836	55.2	105	1.0	915	8.7	5,194	49.1	880	8.3	1,458	13.8	8,238	77.9
Other	47,391	23,419	49.4	20,025	42.3	1,510	3.2	2,423	5.1	19,732	41.6	9,891	20.9	14,572	30.7	22,928	48.4
Total	1,616,700	705,831	43.7	721,847	44.6	23,014	1.4	165,107	10.2	803,008	49.7	1,432,971	88.6	62,719	3.9	121,010	7.5

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

2002 Full-year returns

County Distribution											
County	Number of Returns	Adjusted Gross Income	Wages, Salaries, Tips	Taxable Dividends and Interest	Business Income	Capital Gains	Taxable Pensions	Schedule E Income ¹	Farm Income	All Other Income ²	Adjustments
Baker	6,276	187,757	128,564	13,080	5,115	9,575	32,894	8,589	-7,841	1,171	3,390
Benton	28,791	1,323,913	931,271	58,745	47,104	57,185	164,421	39,829	-4,864	49,751	19,530
Clackamas	137,375	7,500,009	5,322,012	287,444	300,791	342,056	705,168	418,359	-31,512	268,944	113,252
Clatsop	13,554	496,141	311,481	24,561	28,536	21,823	75,506	29,478	-1,360	16,173	10,058
Columbia	18,464	795,072	614,235	21,423	17,546	20,193	86,339	15,167	-7,021	35,433	8,243
Coos	23,172	786,374	507,628	40,734	48,483	24,316	125,846	31,810	-6,224	28,820	15,038
Crook	7,212	277,197	172,666	14,404	12,721	40,288	36,816	10,876	-8,673	1,651	3,552
Curry	8,901	298,944	152,298	23,317	15,784	20,299	68,383	16,908	-1,948	8,985	5,083
Deschutes	54,866	2,345,659	1,416,728	128,296	142,079	159,360	317,737	175,208	-22,199	79,668	51,218
Douglas	39,754	1,392,092	954,688	66,276	47,703	94,593	199,018	3,053	-16,624	61,281	17,897
Gilliam	783	25,213	17,770	1,617	-63	1,326	3,123	1,691	-473	591	368
Grant	3,004	100,204	67,350	5,240	2,963	11,267	12,656	6,700	-4,678	157	1,451
Harney	2,790	75,173	60,561	3,827	1,313	4,485	10,125	1,093	-5,850	843	1,225
Hood River	8,315	300,843	203,559	15,675	17,496	8,621	33,808	18,992	-1,950	10,408	5,766
Jackson	75,282	2,928,576	1,856,939	159,726	167,302	113,637	393,545	198,511	-14,354	106,006	52,735
Jefferson	5,706	188,634	132,882	8,750	4,741	4,735	20,982	12,614	-2,335	8,774	2,508
Josephine	29,566	981,101	585,363	60,545	56,653	47,444	174,540	46,476	-5,711	33,699	17,907
Klamath	23,651	794,225	575,274	33,632	25,613	29,757	109,787	26,718	-8,898	15,281	12,937
Lake	2,823	79,136	57,413	4,074	2,639	5,118	12,581	2,993	-4,000	-217	1,465
Lane	132,854	5,286,973	3,605,787	260,561	204,190	228,560	627,884	254,925	-17,298	207,037	84,673
Lincoln	17,685	620,345	361,624	37,945	41,609	18,054	121,920	30,571	-2,020	22,463	11,820
Linn	42,992	1,678,354	1,211,292	59,829	48,746	52,328	194,318	68,139	-6,843	70,637	20,092
Malheur	9,348	286,704	203,798	15,482	14,645	14,953	37,341	13,549	-9,317	1,384	5,131
Marion	113,888	4,494,916	3,181,958	179,888	139,921	124,346	549,415	218,469	-11,680	169,619	57,020
Morrow	3,814	124,119	97,757	3,736	3,436	4,666	12,051	4,131	-413	761	2,007
Multnomah	291,381	13,051,915	9,369,707	559,903	513,759	514,151	1,113,764	611,773	-11,522	581,793	201,414
Polk	24,167	1,030,206	705,974	41,861	34,033	55,851	145,011	32,054	-7,135	36,442	13,885
Sherman	763	23,436	13,552	1,230	433	1,855	3,217	2,580	1,398	-63	766
Tillamook	10,083	335,788	210,041	19,657	8,658	14,333	62,335	15,903	1,123	10,956	7,218
Umatilla	25,763	904,355	685,328	28,074	34,682	16,233	97,901	42,565	-9,643	23,427	14,213
Union	9,913	340,232	246,054	14,414	15,586	8,821	44,351	16,555	-8,389	9,229	6,389
Wallowa	3,038	89,771	55,693	6,924	5,130	8,690	15,563	5,559	-3,806	-1,682	2,299
Wasco	9,011	320,743	209,538	15,177	12,943	9,490	48,510	16,435	-1,902	16,222	5,669
Washington	194,226	10,736,560	8,207,523	393,291	364,463	301,577	757,949	445,627	-13,284	426,325	146,910
Wheeler	558	14,432	9,671	1,505	719	1,720	2,923	212	-1,481	-507	329
Yamhill	32,869	1,394,068	993,816	59,552	48,488	41,811	134,355	88,056	-12,318	58,817	18,510
Clark Co., WA	2,259	82,505	62,365	2,955	1,690	2,553	4,797	2,585	-10	6,571	1,000
Other Washington	3,072	122,310	63,736	6,733	2,207	26,089	12,867	4,704	-267	7,545	1,304
California	4,231	153,675	85,934	13,312	3,518	16,866	16,386	10,314	-590	10,262	2,328
Idaho	880	20,846	16,650	1,136	554	586	2,677	288	-14	-784	248
Other	9,891	372,356	259,819	29,315	5,687	14,169	31,097	12,944	-1,225	25,454	4,903
Total	1,432,971	62,360,871	43,926,295	2,723,846	2,449,612	2,493,781	6,619,903	2,963,006	-273,147	2,409,324	951,750

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

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

Tables for Individual Counties and Other States

This section summarizes total income and tax by adjusted gross income level for each of the 36 Oregon counties and five areas outside Oregon. Clark County, Washington, is reported separately from the remainder of Washington because so many Clark County residents work in Portland. Idaho and California also have individual tables. Returns from all other states are grouped together in one table.

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

All 2002 Baker County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	220	424	-9,248	17	1	183	1,287	0	0	0	0
0-5	690	559	1,855	8	5	96	1,567	718	37	17	20
5-10	784	1,053	5,886	5	49	171	2,418	3,505	209	103	106
10-15	756	1,330	9,371	35	153	559	3,206	5,861	386	177	209
15-20	618	1,226	10,767	55	295	837	3,137	6,859	476	185	292
20-25	538	1,204	12,034	29	435	830	2,881	8,273	606	195	412
25-30	428	968	11,724	38	514	1,081	2,594	7,941	602	153	449
30-35	333	777	10,786	13	563	1,117	2,171	7,071	547	123	424
35-40	289	734	10,803	41	559	1,024	2,122	7,266	568	120	448
40-45	269	653	11,446	36	673	1,236	2,080	7,890	629	106	523
45-50	240	633	11,381	20	614	869	1,862	8,082	655	99	556
50-60	406	1,152	22,289	27	1,153	1,620	3,625	16,038	1,314	199	1,115
60-70	296	829	19,085	17	926	1,249	2,735	14,223	1,182	144	1,038
70-80	175	509	13,138	35	562	1,060	1,815	9,769	820	84	736
80-90	99	276	8,372	6	319	696	1,222	6,156	521	52	470
90-100	83	250	7,902	20	269	330	1,127	6,195	529	51	478
100-250	188	556	25,210	138	603	1,236	2,772	20,736	1,803	212	1,591
250+	19	57	6,864	49	61	192	514	6,145	547	53	494

Quintile Distribution

First 20%	1,286	1,460	-5,056	29	22	352	3,880	2,046	114	55	59
Second 20%	1,287	2,136	14,836	44	232	809	5,235	9,209	598	276	323
Middle 20%	1,286	2,781	27,559	88	971	2,008	6,757	18,582	1,351	439	912
Fourth 20%	1,286	3,129	48,471	136	2,585	4,789	9,331	32,851	2,588	497	2,092
Next 15%	965	2,740	61,132	83	2,911	4,477	9,155	44,871	3,723	474	3,250
Next 4%	257	749	27,591	56	829	1,501	3,473	21,845	1,879	187	1,692
Top 1%	64	195	15,134	152	206	451	1,304	13,326	1,178	143	1,035

Total	6,431	13,190	189,666	588	7,755	14,387	39,135	142,729	11,432	2,070	9,362
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Benton County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	370	490	-13,713	60	1	185	1,934	4	0	0	0
0-5	3,725	2,297	9,639	273	55	258	6,871	4,401	238	87	151
5-10	3,209	3,118	23,505	75	315	587	8,159	15,431	946	332	614
10-15	2,653	3,513	33,074	98	852	1,140	8,899	23,355	1,634	475	1,159
15-20	2,304	3,550	40,042	65	1,524	1,816	8,814	28,684	2,107	546	1,561
20-25	1,923	3,341	43,039	114	2,067	2,038	8,459	31,057	2,365	535	1,830
25-30	1,549	2,860	42,522	91	2,373	2,110	7,641	30,950	2,419	468	1,950
30-35	1,384	2,629	44,822	148	2,798	2,453	7,750	32,342	2,570	421	2,149
35-40	1,221	2,572	45,768	95	2,690	2,674	8,328	32,517	2,609	414	2,196
40-45	1,137	2,456	48,306	100	2,872	3,298	8,242	34,354	2,786	387	2,400
45-50	1,065	2,486	50,490	163	2,829	3,463	8,630	36,008	2,943	386	2,557
50-60	1,947	4,863	107,023	290	5,597	7,324	18,156	76,707	6,331	762	5,569
60-70	1,559	4,121	101,025	211	4,791	7,596	16,795	72,434	6,040	653	5,387
70-80	1,315	3,570	98,361	214	4,190	7,190	15,618	71,742	6,042	563	5,479
80-90	1,067	3,044	90,588	142	3,413	6,312	14,174	67,250	5,709	499	5,210
90-100	832	2,464	78,727	134	2,671	4,224	11,343	60,676	5,183	415	4,768
100-250	2,668	7,919	365,210	952	8,659	14,962	46,441	296,144	25,754	1,481	24,274
250-500	191	591	63,604	500	617	1,176	5,581	56,730	5,042	185	4,857
500 +	81	228	70,577	369	263	1,119	5,823	63,741	5,710	393	5,316

Quintile Distribution

First 20%	6,039	4,487	8,227	366	187	720	13,373	12,278	702	255	447
Second 20%	6,041	8,175	80,739	205	2,404	3,042	20,621	56,999	4,029	1,136	2,893
Middle 20%	6,041	11,254	171,159	430	9,571	8,825	31,215	123,586	9,685	1,813	7,871
Fourth 20%	6,039	14,671	323,440	828	16,965	22,976	54,658	231,282	19,069	2,311	16,758
Next 15%	4,530	12,975	420,407	819	14,548	24,605	62,409	320,301	27,347	2,164	25,183
Next 4%	1,208	3,648	197,136	570	3,923	7,299	23,130	163,388	14,296	729	13,567
Top 1%	302	902	141,502	877	977	2,458	12,252	126,693	11,302	593	10,708

Total	30,200	56,112	1,342,610	4,095	48,576	69,923	217,658	1,034,526	86,429	9,001	77,428
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Clackamas County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	2,033	2,726	-79,109	1,140	67	2,812	21,872	9	1	0	0
0-5	12,318	8,239	31,246	251	157	1,022	29,079	12,464	658	236	422
5-10	10,894	11,976	80,817	353	1,002	2,232	37,368	48,774	2,964	1,125	1,838
10-15	9,834	15,060	122,642	275	2,666	4,402	42,752	78,785	5,372	1,936	3,437
15-20	9,432	16,267	164,509	405	5,554	6,603	47,732	110,134	7,964	2,417	5,548
20-25	8,912	16,348	200,527	503	9,114	7,995	48,143	139,327	10,534	2,610	7,925
25-30	8,259	15,588	227,123	336	12,244	9,506	50,442	158,393	12,306	2,551	9,755
30-35	7,867	15,370	255,208	555	15,054	11,740	53,836	177,762	14,054	2,409	11,645
35-40	7,016	14,547	263,009	489	15,253	13,218	53,512	183,416	14,692	2,246	12,446
40-45	6,355	14,190	269,992	469	14,991	14,279	56,380	186,256	15,033	2,185	12,848
45-50	5,803	13,371	275,502	375	14,840	16,699	57,386	188,761	15,381	2,028	13,353
50-60	10,375	26,208	569,791	796	28,583	33,001	119,117	392,336	32,240	3,981	28,259
60-70	8,814	23,705	571,714	830	26,432	31,615	115,132	400,691	33,293	3,665	29,629
70-80	7,141	19,921	533,709	751	22,397	26,948	104,124	382,228	32,073	3,091	28,982
80-90	5,682	16,232	481,666	573	18,106	23,010	90,180	351,784	29,786	2,539	27,247
90-100	4,022	11,870	381,081	672	12,885	14,823	69,446	285,238	24,331	1,879	22,452
100-250	13,360	40,258	1,871,463	3,305	43,034	56,789	296,818	1,479,957	128,707	6,967	121,740
250-500	1,744	5,455	582,158	1,625	5,640	10,405	65,243	502,579	44,638	1,371	43,267
500 +	623	1,887	775,087	3,486	1,997	10,066	57,620	709,432	63,641	1,891	61,750

Quintile Distribution

First 20%	28,096	27,063	63,461	1,832	1,772	7,080	100,159	80,343	4,882	1,841	3,041
Second 20%	28,098	48,600	528,773	1,223	20,540	20,839	142,831	359,331	26,488	7,328	19,160
Middle 20%	28,097	57,710	1,006,210	1,804	57,232	49,639	211,331	698,371	55,681	9,010	46,671
Fourth 20%	28,097	72,618	1,680,576	2,311	80,416	94,758	341,881	1,171,432	96,902	11,132	85,770
Next 15%	21,072	61,408	2,092,820	3,135	67,407	82,559	373,240	1,576,152	134,846	9,830	125,016
Next 4%	5,620	17,460	1,121,873	2,607	18,125	27,317	157,528	922,155	81,092	3,341	77,751
Top 1%	1,404	4,359	1,084,420	4,277	4,524	14,973	89,212	980,541	87,778	2,645	85,133

Total	140,484	289,218	7,578,134	17,189	250,016	297,166	1,416,182	5,788,325	487,669	45,127	442,542
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Clatsop County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	232	385	-8,659	7	4	87	1,897	0	0	0	0
0-5	1,508	1,296	4,043	26	12	124	3,568	1,669	88	40	48
5-10	1,553	1,879	11,653	42	124	251	5,217	7,093	428	183	245
10-15	1,465	2,448	18,311	40	377	585	5,815	12,119	818	327	492
15-20	1,351	2,380	23,672	100	841	935	6,016	16,389	1,183	352	831
20-25	1,057	2,083	23,592	101	975	1,206	5,816	16,221	1,210	325	885
25-30	830	1,616	22,817	61	1,164	1,585	4,970	15,407	1,187	257	930
30-35	800	1,657	25,949	60	1,507	2,011	5,228	17,501	1,371	248	1,123
35-40	651	1,480	24,431	51	1,382	1,447	4,616	17,143	1,365	228	1,138
40-45	602	1,442	25,524	18	1,431	1,660	4,857	17,747	1,425	224	1,201
45-50	579	1,458	27,454	48	1,506	1,963	5,318	18,902	1,531	228	1,302
50-60	941	2,421	51,413	62	2,744	4,495	8,886	35,641	2,916	372	2,545
60-70	750	2,035	48,587	89	2,325	4,217	8,074	34,276	2,845	319	2,526
70-80	510	1,369	38,013	83	1,613	2,667	6,450	27,621	2,319	214	2,105
80-90	369	1,022	31,257	58	1,178	2,239	4,778	23,167	1,962	175	1,788
90-100	218	587	20,627	61	704	1,481	3,186	15,316	1,307	103	1,204
100-250	546	1,462	75,505	177	1,767	3,729	9,825	60,380	5,254	396	4,858
250-500	46	133	15,207	20	149	439	1,511	13,128	1,166	76	1,090
500 +	22	48	23,698	39	71	304	819	22,542	2,022	13	2,009

Quintile Distribution

First 20%	2,806	2,880	2,560	57	81	355	8,810	6,037	345	151	194
Second 20%	2,806	4,624	36,969	131	891	1,328	11,418	24,558	1,681	618	1,064
Middle 20%	2,806	5,430	69,091	232	3,318	3,989	15,673	47,340	3,594	841	2,753
Fourth 20%	2,806	6,690	121,616	160	6,754	9,111	22,992	83,666	6,729	1,033	5,695
Next 15%	2,105	5,688	149,943	298	6,560	11,553	24,570	108,205	9,058	902	8,157
Next 4%	561	1,517	68,615	92	1,817	3,839	9,398	53,671	4,644	361	4,284
Top 1%	140	372	54,301	174	453	1,249	3,987	48,786	4,345	173	4,172

Total	14,030	27,201	503,094	1,144	19,873	31,423	96,847	372,263	30,398	4,079	26,319
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Columbia County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	204	400	-7,256	5	4	39	1,812	0	0	0	0
0-5	1,504	1,136	3,925	15	20	153	3,339	1,582	83	34	49
5-10	1,564	1,836	11,567	9	114	208	4,746	7,166	431	186	246
10-15	1,523	2,435	19,044	28	383	650	6,196	12,491	840	329	511
15-20	1,281	2,295	22,359	34	705	936	5,895	15,117	1,079	344	735
20-25	1,145	2,196	25,654	66	1,121	1,126	5,698	18,037	1,346	358	988
25-30	1,073	2,100	29,466	31	1,527	1,317	6,914	20,809	1,600	341	1,259
30-35	994	2,022	32,305	20	1,871	1,587	6,290	22,718	1,787	311	1,476
35-40	1,005	2,278	37,668	35	2,143	1,784	6,970	26,883	2,142	352	1,790
40-45	1,001	2,434	42,502	35	2,395	2,071	7,669	30,615	2,470	375	2,095
45-50	950	2,470	45,067	15	2,396	1,887	8,204	32,750	2,667	373	2,294
50-60	1,678	4,617	91,871	53	4,724	3,847	16,156	67,307	5,529	700	4,829
60-70	1,442	4,162	93,615	122	4,417	4,000	16,116	69,228	5,761	631	5,130
70-80	1,099	3,237	82,127	51	3,490	3,101	13,483	62,140	5,225	490	4,735
80-90	759	2,265	64,265	17	2,423	2,281	10,351	49,283	4,180	343	3,837
90-100	542	1,633	51,168	19	1,751	1,435	7,905	40,096	3,423	256	3,167
100-250	1,018	2,892	131,382	121	3,300	4,208	17,156	106,854	9,271	497	8,775
250-500	44	116	15,166	44	143	334	1,028	13,704	1,219	30	1,188
500 +	15	39	10,880	1	49	190	803	9,838	880	10	871

Quintile Distribution

First 20%	3,768	4,139	13,577	31	228	536	11,783	12,204	739	314	425
Second 20%	3,768	6,763	69,806	142	2,518	2,876	18,347	48,033	3,485	1,034	2,452
Middle 20%	3,769	8,260	134,345	107	7,562	6,476	25,460	95,572	7,585	1,287	6,298
Fourth 20%	3,768	10,366	209,957	113	10,593	8,868	36,993	153,899	12,672	1,570	11,102
Next 15%	2,826	8,361	231,382	170	9,021	8,145	37,170	177,313	15,008	1,275	13,733
Next 4%	754	2,170	93,086	86	2,442	2,812	12,670	75,262	6,516	382	6,134
Top 1%	188	504	50,621	73	611	1,441	4,308	44,333	3,927	98	3,830

Total	18,841	40,563	802,774	721	32,975	31,154	146,730	606,616	49,934	5,960	43,974
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Coos County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	404	687	-12,914	232	4	320	3,047	10	1	0	0
0-5	2,446	2,556	6,441	90	27	197	5,691	2,510	135	71	64
5-10	2,809	3,814	21,054	56	185	571	8,977	12,458	745	370	375
10-15	2,820	4,875	35,453	103	630	1,318	11,520	23,124	1,536	670	866
15-20	2,370	4,447	41,236	81	1,259	2,318	10,925	27,706	1,956	678	1,277
20-25	1,833	3,723	41,065	45	1,638	2,821	9,357	27,956	2,066	583	1,483
25-30	1,536	3,244	42,081	46	2,052	2,683	8,359	29,615	2,266	518	1,748
30-35	1,409	3,080	45,643	72	2,539	3,415	8,480	31,673	2,473	477	1,997
35-40	1,182	2,705	44,313	49	2,630	3,161	7,305	31,519	2,503	416	2,088
40-45	1,065	2,581	45,270	48	2,658	3,184	7,682	32,054	2,574	395	2,179
45-50	920	2,327	43,704	51	2,509	2,675	6,818	31,856	2,585	356	2,229
50-60	1,551	3,998	85,060	142	4,638	6,940	12,896	61,168	5,018	600	4,417
60-70	1,117	3,038	72,255	99	3,525	5,520	10,404	53,136	4,419	471	3,948
70-80	727	1,984	54,314	75	2,315	3,798	7,873	40,481	3,398	315	3,084
80-90	508	1,348	43,091	39	1,642	2,696	5,880	32,974	2,800	217	2,583
90-100	304	823	28,774	34	977	1,462	3,971	22,412	1,915	141	1,774
100-250	740	1,936	101,984	160	2,382	4,784	12,085	83,078	7,231	443	6,788
250-500	104	274	35,778	191	338	1,326	2,778	31,527	2,803	97	2,705
500 +	28	64	21,908	279	89	313	1,300	20,485	1,835	17	1,818

Quintile Distribution

First 20%	4,774	5,718	6,433	360	128	806	14,575	9,952	569	290	279
Second 20%	4,775	8,246	60,761	150	1,172	2,507	19,162	39,753	2,650	1,132	1,518
Middle 20%	4,775	9,601	110,426	153	4,664	7,147	24,828	75,826	5,650	1,503	4,147
Fourth 20%	4,775	11,261	191,269	229	11,036	13,699	32,186	135,587	10,834	1,727	9,107
Next 15%	3,581	9,531	237,651	336	11,195	17,393	34,256	175,920	14,668	1,476	13,192
Next 4%	955	2,530	110,105	142	3,073	5,648	14,452	87,271	7,536	487	7,048
Top 1%	238	617	79,867	522	768	2,302	5,888	71,431	6,351	219	6,133

Total	23,873	47,504	796,512	1,892	32,038	49,502	145,347	595,740	48,258	6,834	41,424
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Crook County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	155	282	-16,575	19	2	177	1,523	0	0	0	0
0-5	679	655	1,815	17	4	48	1,771	666	35	16	19
5-10	711	939	5,272	8	40	174	2,603	2,977	176	87	89
10-15	738	1,314	9,197	22	161	472	3,248	5,721	378	171	207
15-20	616	1,183	10,686	24	316	624	3,259	6,902	486	169	317
20-25	656	1,399	14,727	18	544	652	3,587	10,198	752	223	529
25-30	525	1,154	14,459	28	644	957	3,228	9,818	744	180	564
30-35	489	1,144	15,888	38	836	1,057	3,100	11,030	857	182	675
35-40	404	1,001	15,127	11	799	958	3,069	10,377	818	156	662
40-45	371	977	15,724	14	867	1,113	2,809	11,032	881	148	733
45-50	311	833	14,831	8	808	873	2,615	10,578	856	130	726
50-60	545	1,538	29,909	13	1,568	1,980	5,328	21,239	1,736	237	1,499
60-70	367	1,024	23,740	11	1,140	1,514	4,091	17,030	1,412	161	1,251
70-80	248	669	18,530	15	791	1,194	2,983	13,614	1,144	104	1,040
80-90	150	397	12,691	33	484	774	1,882	9,618	816	61	755
90-100	113	309	10,673	19	361	506	1,636	8,189	699	61	639
100-250	245	679	33,139	41	789	1,354	4,308	26,763	2,326	151	2,176
250-500	20	48	7,004	10	65	230	529	6,190	550	7	543
500 +	19	39	43,210	311	61	303	1,039	42,118	3,785	45	3,740

Quintile Distribution

First 20%	1,472	1,753	-10,198	42	39	382	5,575	3,232	186	90	96
Second 20%	1,473	2,715	21,519	48	509	1,161	7,105	13,624	931	369	562
Middle 20%	1,472	3,248	38,949	51	1,714	2,262	8,663	26,800	2,025	512	1,513
Fourth 20%	1,473	3,817	63,123	74	3,404	4,026	11,843	44,203	3,536	594	2,942
Next 15%	1,104	3,057	75,268	79	3,431	4,823	12,326	55,004	4,589	477	4,112
Next 4%	295	819	34,224	24	948	1,592	4,727	27,015	2,332	172	2,160
Top 1%	73	175	57,160	340	236	713	2,370	54,182	4,852	76	4,776

Total	7,362	15,584	280,046	659	10,282	14,958	52,608	224,059	18,452	2,290	16,162
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Curry County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	248	411	-6,522	115	3	58	1,564	45	4	0	4
0-5	1,043	1,072	2,714	54	12	99	2,784	1,036	56	27	29
5-10	1,079	1,453	8,059	37	70	157	3,667	4,693	282	138	144
10-15	1,098	1,844	13,619	73	244	830	5,083	8,223	544	235	308
15-20	973	1,857	16,951	52	477	1,156	4,859	10,879	761	285	476
20-25	714	1,418	15,929	21	622	1,200	4,007	10,398	761	226	535
25-30	621	1,275	17,048	69	818	1,293	4,072	11,224	852	203	649
30-35	515	1,099	16,696	15	923	1,593	3,448	10,932	849	172	677
35-40	460	994	17,227	80	1,039	1,956	3,159	11,339	897	145	752
40-45	359	834	15,250	22	885	1,870	2,917	9,864	788	128	660
45-50	304	695	14,443	21	837	1,642	2,633	9,442	763	110	654
50-60	546	1,376	29,862	73	1,599	2,924	5,184	20,355	1,665	218	1,447
60-70	401	1,044	25,933	89	1,253	2,619	4,402	17,920	1,484	167	1,317
70-80	287	779	21,392	80	903	2,557	3,584	14,531	1,218	128	1,090
80-90	174	432	14,675	86	556	1,376	2,377	10,481	888	72	815
90-100	126	328	11,890	67	404	986	1,685	8,895	759	65	694
100-250	336	836	45,858	133	1,078	3,633	6,511	34,783	3,019	207	2,813
250-500	43	110	13,129	42	135	314	1,275	11,447	1,016	85	932
500 +	14	31	11,711	11	45	71	320	11,285	1,011	11	1,000

Quintile Distribution

First 20%	1,868	2,195	-175	188	40	243	6,147	3,105	178	87	90
Second 20%	1,868	3,103	22,237	100	379	1,089	8,285	13,542	888	389	499
Middle 20%	1,869	3,663	40,730	85	1,580	3,097	10,461	26,497	1,938	575	1,363
Fourth 20%	1,868	4,144	71,595	203	4,103	7,662	13,750	47,062	3,727	643	3,084
Next 15%	1,401	3,620	93,646	371	4,309	9,575	15,779	64,786	5,391	582	4,809
Next 4%	374	942	45,216	132	1,196	3,727	6,545	33,900	2,927	223	2,704
Top 1%	93	221	32,614	61	298	941	2,563	28,882	2,569	123	2,447

Total	9,341	17,888	305,863	1,140	11,905	26,335	63,531	217,772	17,618	2,622	14,996
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Deschutes County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,193	1,893	-46,319	574	29	1,750	13,015	37	2	1	2
0-5	5,665	4,687	14,794	139	84	443	14,475	5,973	323	132	191
5-10	5,410	6,703	40,522	236	440	1,106	18,727	24,206	1,475	618	857
10-15	5,288	8,474	65,996	278	1,377	2,359	23,285	42,019	2,857	1,071	1,786
15-20	5,020	8,832	87,566	220	2,818	3,589	25,816	57,807	4,149	1,317	2,832
20-25	4,313	8,144	96,730	338	4,089	3,908	24,818	65,726	4,918	1,305	3,613
25-30	3,653	7,369	100,212	429	4,844	5,449	24,250	67,186	5,145	1,186	3,960
30-35	3,142	6,675	101,971	222	5,357	5,740	24,390	67,796	5,284	1,052	4,232
35-40	2,887	6,605	107,987	347	5,753	6,833	25,055	71,787	5,674	1,044	4,629
40-45	2,475	5,831	105,045	302	5,717	6,829	23,229	70,261	5,621	902	4,719
45-50	2,337	5,835	110,979	324	5,866	7,841	24,152	74,057	5,974	897	5,077
50-60	3,954	10,331	216,614	469	11,102	15,947	45,664	145,463	11,873	1,580	10,293
60-70	2,952	8,039	191,251	373	8,892	13,659	38,741	131,326	10,879	1,258	9,621
70-80	2,167	5,810	161,903	258	6,806	12,000	32,392	111,392	9,325	912	8,413
80-90	1,568	4,415	132,762	262	4,985	8,467	24,986	94,969	8,026	727	7,299
90-100	1,085	3,012	102,628	307	3,470	5,794	18,962	74,846	6,377	498	5,878
100-250	3,186	8,868	447,085	1,498	10,234	20,360	75,345	343,249	29,831	1,862	27,969
250-500	462	1,347	153,998	1,093	1,483	4,558	18,143	131,152	11,652	555	11,097
500 +	169	475	189,837	781	544	2,110	15,017	173,884	15,596	471	15,126

Quintile Distribution

First 20%	11,385	12,036	538	916	434	3,034	42,714	25,027	1,467	615	852
Second 20%	11,385	18,900	165,920	533	4,468	6,402	53,618	107,632	7,531	2,576	4,955
Middle 20%	11,386	22,864	311,705	1,029	15,035	15,845	76,281	209,330	16,043	3,651	12,392
Fourth 20%	11,385	28,120	536,240	1,418	28,136	37,368	116,912	358,600	28,933	4,346	24,587
Next 15%	8,539	23,476	679,456	1,355	26,675	44,955	131,425	479,701	40,392	3,781	36,611
Next 4%	2,277	6,306	359,781	1,351	7,314	14,818	58,511	281,048	24,538	1,429	23,109
Top 1%	569	1,643	327,919	1,848	1,827	6,321	31,002	291,798	26,078	989	25,089

Total	56,926	113,345	2,381,559	8,450	83,890	128,743	510,463	1,753,136	144,981	17,388	127,594
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Douglas County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	625	1,105	-15,567	151	6	265	4,921	0	0	0	0
0-5	3,879	3,760	10,376	107	39	260	8,737	4,172	222	108	115
5-10	4,552	6,150	34,089	127	287	1,053	14,480	20,491	1,226	594	631
10-15	4,435	7,608	55,347	122	1,027	2,307	17,621	36,104	2,401	1,045	1,356
15-20	3,959	7,582	68,961	150	1,978	3,874	18,708	45,976	3,237	1,167	2,071
20-25	3,201	6,474	71,728	109	2,833	4,471	16,017	49,525	3,664	1,035	2,630
25-30	2,616	5,480	72,053	133	3,576	5,087	14,338	50,026	3,825	868	2,956
30-35	2,549	5,870	82,842	53	4,517	4,827	14,263	59,832	4,686	908	3,778
35-40	2,189	5,299	81,862	70	4,579	5,614	14,085	58,069	4,598	816	3,783
40-45	1,994	5,087	84,593	106	4,797	5,608	14,257	60,563	4,854	783	4,071
45-50	1,754	4,563	83,329	70	4,642	4,861	13,785	60,373	4,896	692	4,205
50-60	2,834	7,718	155,124	228	8,350	10,021	24,651	112,718	9,242	1,179	8,063
60-70	2,035	5,592	131,586	232	6,384	8,131	19,864	97,659	8,118	867	7,251
70-80	1,326	3,796	99,020	121	4,230	6,357	14,799	73,852	6,202	627	5,576
80-90	836	2,341	70,741	106	2,676	4,134	10,636	53,434	4,528	401	4,127
90-100	518	1,464	49,077	63	1,672	2,939	6,882	37,792	3,226	279	2,946
100-250	1,230	3,387	167,493	462	3,961	8,225	21,750	134,190	11,659	1,089	10,570
250-500	152	432	50,506	211	494	1,757	4,565	43,974	3,907	335	3,572
500 +	50	141	51,862	229	162	832	3,716	47,381	4,248	164	4,084

Quintile Distribution

First 20%	8,146	9,607	20,262	361	228	1,300	25,003	19,224	1,108	541	567
Second 20%	8,148	14,315	110,773	247	2,383	5,324	34,031	72,271	4,883	2,007	2,876
Middle 20%	8,146	16,895	202,533	314	9,078	12,853	42,360	141,024	10,630	2,689	7,941
Fourth 20%	8,148	20,336	338,917	328	18,992	21,620	56,641	243,558	19,516	3,113	16,402
Next 15%	6,110	17,027	405,910	634	18,965	25,423	62,047	300,728	25,055	2,692	22,364
Next 4%	1,629	4,495	182,552	304	5,250	9,841	24,751	143,285	12,347	1,096	11,250
Top 1%	407	1,174	144,076	662	1,315	4,260	13,242	126,040	11,203	819	10,384

Total	40,734	83,849	1,405,023	2,850	56,211	80,620	258,074	1,046,130	84,741	12,957	71,784
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Gilliam County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	26	41	-820	0	0	3	135	0	0	0	0
0-5	98	62	258	0	0	5	262	101	5	1	4
5-10	88	113	656	0	6	4	354	375	22	9	13
10-15	72	137	894	10	13	38	309	552	36	18	17
15-20	59	103	1,018	0	37	47	294	653	47	14	33
20-25	51	90	1,142	3	50	177	251	690	50	16	34
25-30	49	108	1,328	11	58	130	240	920	70	18	52
30-35	48	105	1,560	2	87	103	246	1,140	90	19	71
35-40	35	94	1,305	1	60	100	247	910	71	16	55
40-45	32	84	1,345	0	84	67	156	1,038	83	13	71
45-50	34	97	1,621	0	89	180	200	1,173	96	14	82
50-60	78	218	4,277	6	232	230	536	3,285	271	35	236
60-70	53	143	3,410	7	167	168	387	2,694	225	22	204
70-80	22	66	1,638	0	71	65	177	1,325	112	11	100
80-90	16	39	1,360	3	52	175	168	979	83	11	72
90-100	12	28	1,141	0	39	105	149	849	73	5	68
100+	20	50	3,211	5	65	115	392	2,643	231	13	218

Quintile Distribution

First 20%	158	144	-357	0	1	8	521	214	12	4	8
Second 20%	159	268	1,876	11	35	60	699	1,160	76	33	44
Middle 20%	159	314	4,005	15	186	427	798	2,660	201	51	149
Fourth 20%	159	435	7,045	1	382	452	973	5,271	426	71	355
Next 15%	119	323	7,810	13	379	462	900	6,093	510	56	454
Top 5%	39	94	4,964	9	127	304	613	3,929	341	19	321

Total	793	1,578	25,344	48	1,110	1,713	4,503	19,326	1,566	235	1,331
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Grant County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	114	194	-3,833	23	2	1,338	588	0	0	0	0
0-5	306	228	807	18	2	9	742	327	17	6	12
5-10	348	440	2,592	18	29	78	1,077	1,534	91	40	51
10-15	309	521	3,860	0	77	137	1,235	2,479	164	69	95
15-20	295	585	5,157	27	153	245	1,320	3,549	249	90	159
20-25	236	502	5,297	4	197	371	1,174	3,611	264	81	183
25-30	195	431	5,344	16	256	543	886	3,741	286	74	212
30-35	188	444	6,127	3	334	484	988	4,378	343	68	275
35-40	166	361	6,196	60	363	488	1,042	4,430	355	52	302
40-45	127	339	5,344	5	304	239	811	4,022	324	55	269
45-50	141	372	6,664	14	371	392	863	5,090	416	56	359
50-60	195	530	10,696	2	573	634	1,430	8,062	663	84	579
60-70	140	403	9,027	1	434	500	1,210	6,894	575	65	510
70-80	105	299	7,813	2	335	472	1,053	5,968	503	51	452
80-90	62	181	5,249	1	201	273	675	4,100	348	29	318
90-100	31	92	2,919	1	100	196	426	2,198	187	14	173
100-250	90	254	12,361	9	292	498	1,501	10,079	877	98	779
250+	10	16	9,261	14	32	325	179	8,738	784	16	767

Quintile Distribution

First 20%	611	657	-1,813	56	14	1,378	1,888	999	55	23	32
Second 20%	612	1,011	7,605	25	157	311	2,395	4,943	328	136	192
Middle 20%	612	1,304	14,405	28	603	1,146	2,850	9,990	743	211	531
Fourth 20%	612	1,503	24,469	80	1,373	1,551	3,753	18,055	1,450	231	1,219
Next 15%	459	1,293	29,823	6	1,416	1,712	3,959	22,765	1,898	210	1,688
Next 4%	122	357	13,209	10	395	609	1,725	10,490	903	96	807
Top 1%	30	67	13,185	14	97	513	630	11,959	1,067	42	1,025

Total	3,058	6,192	100,882	219	4,056	7,220	17,199	79,201	6,444	949	5,495
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Harney County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	135	259	-5,354	5	1	44	739	0	0	0	0
0-5	321	278	870	15	2	19	767	342	18	9	9
5-10	327	488	2,458	12	17	49	1,112	1,483	87	45	42
10-15	320	597	3,972	5	66	182	1,275	2,606	171	79	92
15-20	280	572	4,887	7	130	168	1,245	3,386	237	90	147
20-25	248	548	5,573	1	203	276	1,208	3,937	290	89	201
25-30	201	454	5,506	6	224	267	1,100	3,979	303	78	225
30-35	160	394	5,206	10	261	317	845	3,813	298	66	232
35-40	141	345	5,280	4	295	277	820	3,895	310	54	256
40-45	108	277	4,585	0	263	311	710	3,331	266	44	222
45-50	120	348	5,679	3	282	407	872	4,128	334	58	277
50-60	160	460	8,762	1	451	474	1,198	6,657	546	70	476
60-70	122	335	7,873	7	382	410	1,069	6,020	502	55	447
70-80	81	244	6,043	3	258	294	890	4,603	387	51	336
80-90	37	103	3,114	2	118	254	417	2,329	198	15	183
90-100	37	115	3,492	0	120	38	411	2,922	250	22	228
100+	57	154	8,259	39	185	611	774	6,728	586	49	537

Quintile Distribution

First 20%	571	685	-3,800	24	7	74	1,900	730	40	20	20
Second 20%	571	1,006	6,343	13	94	227	2,148	4,124	266	125	141
Middle 20%	571	1,209	11,989	10	422	583	2,749	8,373	609	194	415
Fourth 20%	572	1,439	20,464	20	1,043	1,162	3,309	15,037	1,185	235	950
Next 15%	428	1,223	25,473	10	1,235	1,422	3,620	19,232	1,591	206	1,384
Next 4%	114	334	10,604	10	368	481	1,330	8,437	721	60	660
Top 1%	28	75	5,131	31	91	446	396	4,229	371	31	340

Total	2,855	5,971	76,204	119	3,260	4,396	15,452	60,161	4,782	873	3,909
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Hood River County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	156	239	-5,615	13	4	98	1,292	0	0	0	0
0-5	837	615	2,255	25	9	61	1,890	941	50	19	31
5-10	927	1,234	6,997	49	67	120	2,910	4,364	262	124	138
10-15	869	1,626	10,955	27	184	255	3,293	7,489	498	228	270
15-20	848	1,759	14,727	16	426	625	3,690	10,286	729	272	457
20-25	684	1,562	15,358	39	560	632	3,497	10,910	810	266	544
25-30	567	1,424	15,572	24	646	744	3,024	11,353	870	237	632
30-35	508	1,329	16,493	81	806	783	2,920	12,106	949	223	726
35-40	443	1,173	16,603	49	823	983	3,135	11,840	940	195	745
40-45	366	985	15,528	61	815	649	2,573	11,569	933	160	773
45-50	341	931	16,170	39	857	725	3,048	11,606	939	158	782
50-60	545	1,518	29,963	40	1,544	1,886	5,038	21,686	1,782	255	1,527
60-70	406	1,143	26,209	38	1,243	1,471	4,277	19,282	1,604	191	1,412
70-80	289	871	21,541	35	904	1,191	3,580	15,921	1,337	162	1,175
80-90	201	561	17,020	10	646	918	2,496	12,984	1,103	112	992
90-100	161	448	15,283	24	520	686	2,178	11,923	1,019	108	911
100-250	382	1,133	52,893	113	1,234	2,131	6,790	42,851	3,722	403	3,319
250+	44	117	17,498	24	142	578	1,050	15,751	1,396	34	1,363

Quintile Distribution

First 20%	1,714	1,764	1,698	66	55	243	5,371	4,053	234	106	128
Second 20%	1,715	3,260	23,621	56	492	778	6,917	16,064	1,090	464	626
Middle 20%	1,715	4,068	42,912	137	1,750	1,914	8,783	31,013	2,345	684	1,661
Fourth 20%	1,715	4,659	73,352	182	3,763	3,696	13,037	53,349	4,294	778	3,516
Next 15%	1,287	3,660	93,276	127	3,989	5,191	14,709	69,613	5,847	676	5,171
Next 4%	343	1,011	44,246	105	1,107	1,897	5,895	35,452	3,072	340	2,732
Top 1%	85	246	26,344	32	276	814	1,968	23,318	2,061	98	1,962

Total	8,574	18,668	305,449	706	11,432	14,533	56,681	232,861	18,944	3,147	15,796
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Jackson County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,272	2,001	-39,822	1,113	19	1,111	10,809	101	8	1	6
0-5	7,724	6,978	20,423	129	90	449	17,591	8,318	445	215	231
5-10	8,474	10,899	63,526	248	599	1,766	27,222	38,535	2,331	1,085	1,247
10-15	8,088	13,561	101,045	361	1,949	3,668	33,761	65,997	4,444	1,828	2,616
15-20	7,516	14,036	131,159	409	4,043	5,552	35,490	89,271	6,364	2,183	4,181
20-25	6,275	12,424	140,619	305	5,678	7,297	33,769	96,585	7,200	2,066	5,134
25-30	4,939	10,204	135,742	198	6,533	7,985	30,208	92,838	7,113	1,657	5,456
30-35	4,366	9,706	141,634	301	7,411	8,545	30,361	96,897	7,559	1,577	5,982
35-40	3,837	8,980	143,846	252	7,917	9,845	28,919	98,442	7,789	1,422	6,367
40-45	3,465	8,480	147,054	394	7,981	11,141	30,914	98,720	7,896	1,334	6,561
45-50	3,016	7,622	143,255	427	7,672	10,297	28,542	97,969	7,926	1,178	6,748
50-60	5,160	13,664	282,802	915	14,563	20,249	54,732	195,511	16,009	2,102	13,907
60-70	3,809	10,231	246,589	502	11,675	19,034	45,743	171,896	14,263	1,575	12,688
70-80	2,724	7,355	203,497	472	8,589	15,284	37,355	143,411	12,026	1,156	10,870
80-90	1,823	5,082	154,323	234	5,811	10,207	27,394	111,567	9,440	822	8,619
90-100	1,279	3,617	121,182	429	4,110	7,426	20,311	89,844	7,660	601	7,058
100-250	3,404	9,269	471,561	1,624	10,975	22,719	69,618	370,309	32,195	1,772	30,423
250-500	476	1,384	164,227	1,591	1,535	5,740	17,122	141,519	12,548	341	12,207
500 +	184	513	194,483	393	594	5,038	16,478	174,666	15,585	455	15,130

Quintile Distribution

First 20%	15,565	17,122	26,173	1,386	477	2,764	48,656	35,635	2,067	984	1,083
Second 20%	15,568	26,593	212,669	732	4,933	8,114	66,544	140,899	9,658	3,725	5,933
Middle 20%	15,566	31,698	389,330	813	17,400	21,229	89,953	266,834	20,195	5,190	15,005
Fourth 20%	15,566	38,085	674,793	1,807	36,180	48,206	136,786	460,171	36,945	5,965	30,980
Next 15%	11,675	31,823	851,379	2,020	36,203	60,391	154,152	605,529	50,735	5,019	45,716
Next 4%	3,113	8,460	425,971	1,486	10,041	21,083	63,218	333,519	28,979	1,620	27,359
Top 1%	778	2,225	386,830	2,052	2,509	11,562	37,028	339,809	30,221	868	29,353

Total	77,831	156,006	2,967,145	10,297	107,743	173,350	596,337	2,182,396	178,801	23,371	155,430
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Jefferson County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	99	204	-3,725	19	1	25	729	0	0	0	0
0-5	662	599	1,707	14	4	264	1,470	601	31	14	18
5-10	584	871	4,317	15	36	468	1,794	2,364	138	71	67
10-15	589	1,186	7,349	20	107	983	2,474	4,318	282	147	135
15-20	561	1,300	9,790	25	214	1,519	2,283	6,060	420	179	241
20-25	547	1,391	12,284	23	371	1,715	2,499	8,136	596	206	389
25-30	496	1,275	13,634	9	557	2,140	2,473	8,801	674	175	499
30-35	352	951	11,417	4	522	1,965	2,048	7,118	554	129	425
35-40	289	844	10,850	17	478	1,330	2,059	7,131	561	123	438
40-45	242	669	10,294	13	530	1,272	1,891	6,716	537	100	437
45-50	221	592	10,487	86	569	1,266	1,783	7,024	566	89	477
50-60	357	1,107	19,534	7	998	2,745	3,129	12,856	1,050	151	899
60-70	247	729	15,924	11	766	2,212	2,485	10,591	877	106	771
70-80	185	537	13,750	17	593	1,491	1,897	9,842	826	79	747
80-90	110	347	9,291	19	350	1,448	1,466	6,088	513	50	463
90-100	68	185	6,451	3	221	467	924	4,867	416	28	388
100-250	161	411	21,569	50	520	2,131	2,734	16,298	1,416	111	1,305
250+	30	64	14,996	7	97	1,116	1,770	12,043	1,075	31	1,044

Quintile Distribution

First 20%	1,159	1,355	587	48	21	562	3,361	1,983	110	53	56
Second 20%	1,161	2,377	15,503	32	258	2,162	4,696	9,245	613	295	317
Middle 20%	1,160	2,942	27,546	46	936	4,004	5,369	18,029	1,339	423	916
Fourth 20%	1,160	3,203	44,668	121	2,168	6,219	8,066	28,930	2,290	460	1,830
Next 15%	870	2,628	55,867	52	2,615	7,618	8,531	37,554	3,111	370	2,741
Next 4%	232	620	25,242	54	751	2,440	3,488	18,707	1,609	129	1,481
Top 1%	58	137	20,506	8	187	1,553	2,399	16,405	1,459	58	1,402

Total	5,800	13,262	189,919	360	6,935	24,557	35,909	130,852	10,532	1,788	8,744
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Josephine County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	557	947	-15,190	464	4	333	4,334	32	2	0	2
0-5	3,124	3,428	8,188	142	30	236	8,097	3,144	170	93	76
5-10	3,615	5,219	27,257	155	223	927	12,203	15,863	948	481	467
10-15	3,757	6,606	46,753	190	795	2,302	16,071	29,451	1,947	885	1,061
15-20	3,232	6,305	56,240	154	1,609	3,516	16,148	36,476	2,562	951	1,612
20-25	2,622	5,422	58,761	118	2,226	4,088	14,458	39,169	2,881	870	2,011
25-30	2,152	4,739	59,027	123	2,661	4,658	13,043	39,649	3,005	743	2,262
30-35	1,742	4,085	56,536	115	2,855	4,684	12,109	37,605	2,903	652	2,251
35-40	1,545	3,765	57,932	65	3,143	4,414	11,163	39,673	3,128	599	2,529
40-45	1,310	3,262	55,547	59	3,125	4,886	10,593	37,498	2,990	497	2,492
45-50	1,115	2,882	52,888	66	2,879	4,281	10,080	36,047	2,907	449	2,457
50-60	1,808	4,813	98,904	120	5,213	8,327	18,040	67,870	5,540	746	4,794
60-70	1,245	3,307	80,586	237	3,874	7,121	13,772	56,159	4,648	535	4,113
70-80	772	2,037	57,720	81	2,446	5,300	9,835	40,430	3,386	317	3,069
80-90	483	1,268	40,898	27	1,550	3,121	6,366	29,957	2,538	216	2,322
90-100	317	837	29,955	62	1,030	2,273	4,600	22,178	1,891	143	1,748
100-250	980	2,620	135,849	470	3,167	6,132	18,428	108,596	9,446	904	8,542
250-500	125	338	42,385	269	405	1,008	3,542	37,700	3,352	187	3,165
500 +	46	123	43,242	294	149	1,259	2,561	39,568	3,546	440	3,105

Quintile Distribution

First 20%	6,109	7,735	9,352	737	141	1,050	20,136	12,546	718	378	339
Second 20%	6,110	10,720	76,123	295	1,355	3,739	26,382	47,732	3,157	1,410	1,747
Middle 20%	6,109	12,569	134,288	252	5,035	9,546	33,300	89,089	6,535	1,984	4,552
Fourth 20%	6,110	14,748	227,775	346	12,149	18,371	45,506	154,171	12,137	2,314	9,823
Next 15%	4,582	12,158	289,242	478	13,765	25,105	50,276	201,495	16,668	1,925	14,744
Next 4%	1,222	3,241	142,825	438	3,952	7,910	20,579	110,891	9,574	815	8,758
Top 1%	305	832	113,871	666	989	3,144	9,265	101,139	9,001	884	8,117

Total	30,547	62,003	993,477	3,212	37,385	68,865	205,444	717,064	57,791	9,711	48,080
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Klamath County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	432	774	-26,943	37	2	194	2,811	0	0	0	0
0-5	2,570	2,563	6,868	35	29	186	5,636	2,754	147	71	75
5-10	2,791	3,990	20,988	61	183	772	8,453	12,800	764	385	379
10-15	2,684	4,892	33,539	55	579	1,554	10,363	22,077	1,461	672	789
15-20	2,433	4,879	42,410	84	1,200	3,039	10,447	28,596	2,013	758	1,255
20-25	1,979	4,297	44,361	31	1,679	2,613	9,303	31,285	2,312	707	1,605
25-30	1,622	3,641	44,533	57	2,030	3,149	8,467	31,443	2,403	588	1,815
30-35	1,467	3,333	47,587	67	2,592	3,519	8,222	33,737	2,647	510	2,137
35-40	1,189	2,793	44,445	47	2,548	3,404	7,391	31,441	2,494	436	2,058
40-45	1,056	2,648	44,849	44	2,529	3,540	7,590	31,477	2,523	419	2,104
45-50	949	2,581	45,066	55	2,466	2,924	6,881	32,962	2,675	396	2,279
50-60	1,587	4,364	87,058	244	4,583	5,988	13,222	63,720	5,231	669	4,561
60-70	1,072	2,941	69,409	26	3,363	4,529	9,916	51,658	4,295	456	3,839
70-80	798	2,308	59,687	104	2,549	3,793	8,374	45,150	3,797	367	3,431
80-90	541	1,537	45,903	75	1,738	2,565	6,603	35,092	2,975	249	2,726
90-100	364	1,017	34,395	23	1,175	1,654	4,527	27,088	2,316	189	2,127
100-250	845	2,396	117,677	366	2,730	4,334	13,908	97,071	8,440	488	7,952
250-500	70	192	23,377	12	226	686	2,241	20,235	1,799	36	1,763
500 +	22	65	22,505	54	71	160	2,608	19,720	1,768	15	1,753

Quintile Distribution

First 20%	4,894	5,910	-7,341	122	124	817	13,771	10,330	588	294	293
Second 20%	4,894	8,927	63,137	98	1,206	3,283	19,118	41,591	2,773	1,230	1,544
Middle 20%	4,895	10,554	115,171	158	4,666	7,847	23,479	80,676	6,021	1,711	4,310
Fourth 20%	4,894	12,133	197,438	211	10,936	14,431	32,600	140,772	11,261	1,882	9,380
Next 15%	3,671	10,248	248,455	448	11,389	15,629	35,576	186,580	15,584	1,612	13,972
Next 4%	979	2,737	113,381	230	3,164	4,856	14,036	91,580	7,902	530	7,372
Top 1%	244	702	77,472	211	787	1,740	8,381	66,776	5,929	151	5,777

Total	24,471	51,211	807,712	1,477	32,273	48,603	146,961	618,306	50,059	7,410	42,649
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Lake County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	109	214	-5,096	53	6	11	570	0	0	0	0
0-5	360	361	923	3	2	11	790	360	19	9	10
5-10	347	468	2,597	3	27	67	1,077	1,574	94	42	52
10-15	346	610	4,314	28	80	208	1,347	2,868	190	82	108
15-20	288	558	4,998	17	143	329	1,339	3,309	231	82	149
20-25	237	495	5,293	1	193	448	1,276	3,541	258	78	181
25-30	195	430	5,316	4	247	393	1,035	3,701	282	72	210
30-35	153	422	4,979	4	232	313	762	3,708	289	76	213
35-40	161	433	6,009	1	316	496	918	4,319	341	69	272
40-45	110	277	4,685	4	278	220	608	3,583	288	44	244
45-50	101	271	4,764	3	271	345	694	3,481	282	40	242
50-60	163	433	8,898	15	482	721	1,283	6,463	530	65	465
60-70	135	382	8,759	2	422	538	1,048	6,808	569	64	505
70-80	76	218	5,688	3	245	373	632	4,440	374	33	340
80-90	47	159	3,998	1	152	169	405	3,274	278	24	254
90-100	25	70	2,386	3	81	132	228	1,948	167	11	156
100+	73	197	12,060	21	236	515	1,078	10,252	898	107	791

Quintile Distribution

First 20%	585	729	-3,490	56	13	27	1,722	736	40	19	21
Second 20%	585	941	6,349	31	106	272	2,095	4,148	268	116	152
Middle 20%	586	1,186	11,949	20	403	898	2,965	7,989	575	182	393
Fourth 20%	585	1,506	20,807	11	1,090	1,393	3,172	15,286	1,206	250	955
Next 15%	439	1,208	26,431	23	1,330	1,880	3,415	19,930	1,651	188	1,464
Next 4%	117	349	11,519	5	378	661	1,272	9,213	790	83	706
Top 1%	29	79	7,005	21	94	158	447	6,327	560	58	501

Total	2,926	5,998	80,570	166	3,415	5,289	15,088	63,630	5,090	897	4,193
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Lane County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,796	2,599	-86,326	1,436	42	1,149	14,757	66	5	1	5
0-5	13,766	11,522	36,399	476	170	1,168	29,799	15,164	808	383	425
5-10	14,647	17,569	109,153	634	1,124	2,435	43,197	68,812	4,180	1,792	2,388
10-15	13,781	21,098	171,755	594	3,720	5,525	51,794	116,248	7,931	2,892	5,039
15-20	12,500	21,300	217,717	385	7,553	8,557	54,656	151,728	10,966	3,305	7,661
20-25	10,649	19,070	238,794	449	10,941	10,067	51,642	169,687	12,807	3,143	9,664
25-30	9,013	17,244	247,428	496	13,238	11,815	48,229	176,820	13,703	2,868	10,835
30-35	7,814	15,940	253,338	545	14,605	13,482	49,829	177,679	13,980	2,580	11,401
35-40	6,777	14,577	253,728	478	14,804	14,428	48,731	177,698	14,174	2,319	11,854
40-45	5,998	13,958	254,486	574	14,436	14,178	49,023	178,843	14,406	2,231	12,175
45-50	5,470	13,249	259,441	569	14,367	15,423	48,422	183,115	14,877	2,093	12,784
50-60	9,100	23,755	498,845	931	26,017	29,556	91,602	353,982	29,056	3,763	25,293
60-70	7,029	19,172	455,038	879	21,539	26,050	79,665	329,357	27,371	3,071	24,300
70-80	4,961	13,488	370,505	501	15,749	21,531	62,602	271,638	22,824	2,157	20,667
80-90	3,520	9,829	297,958	390	11,282	15,130	48,661	223,444	18,947	1,607	17,340
90-100	2,392	6,798	226,260	293	7,710	10,512	36,379	172,071	14,688	1,143	13,545
100-250	6,570	18,457	904,862	2,489	21,211	36,534	127,190	723,272	62,906	3,673	59,233
250-500	777	2,240	261,483	649	2,516	5,815	23,815	229,987	20,431	743	19,687
500 +	359	953	372,267	1,389	1,159	7,108	29,786	335,670	30,095	708	29,387

Quintile Distribution

First 20%	27,384	27,843	32,415	2,475	940	4,084	78,401	66,503	3,873	1,720	2,153
Second 20%	27,384	43,265	382,487	1,015	10,302	13,536	107,884	261,618	18,250	6,166	12,084
Middle 20%	27,384	51,426	710,989	1,425	36,541	33,126	145,435	504,474	38,808	8,461	30,347
Fourth 20%	27,383	64,598	1,224,203	2,366	67,964	70,738	230,814	862,751	69,816	10,266	59,550
Next 15%	20,538	56,500	1,542,398	2,554	64,317	83,612	260,374	1,138,666	95,775	9,153	86,621
Next 4%	5,477	15,370	761,491	2,160	17,692	30,964	107,187	608,398	52,932	3,073	49,859
Top 1%	1,369	3,816	689,148	2,163	4,423	14,402	59,682	612,871	54,699	1,631	53,068

Total	136,919	262,818	5,343,131	14,158	202,181	250,462	989,778	4,055,281	334,153	40,471	293,682
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Lincoln County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	336	505	-10,357	397	5	125	2,632	3	0	0	0
0-5	1,810	1,777	4,747	28	15	180	4,641	1,824	96	46	50
5-10	2,042	2,673	15,349	35	125	411	7,370	8,894	532	256	276
10-15	1,985	3,337	24,777	62	448	991	9,209	15,318	1,023	435	588
15-20	1,926	3,528	33,590	77	1,013	1,738	9,782	21,900	1,549	531	1,018
20-25	1,502	2,904	33,603	105	1,386	1,915	8,532	22,895	1,699	470	1,229
25-30	1,189	2,406	32,600	48	1,580	2,365	7,594	21,611	1,647	379	1,268
30-35	1,031	2,040	33,431	229	1,958	2,456	6,888	22,640	1,774	314	1,461
35-40	833	1,785	31,177	46	1,806	2,766	6,555	20,416	1,614	278	1,335
40-45	763	1,676	32,341	66	1,920	3,723	6,507	20,754	1,664	255	1,409
45-50	685	1,625	32,455	57	1,817	2,954	6,390	21,582	1,745	243	1,502
50-60	1,182	2,823	64,789	123	3,475	6,139	12,088	43,563	3,572	440	3,132
60-70	849	2,149	55,040	152	2,657	5,819	9,739	37,274	3,093	341	2,752
70-80	641	1,650	47,860	73	2,050	4,394	8,182	33,394	2,799	274	2,525
80-90	428	1,083	36,249	47	1,365	3,095	6,239	25,708	2,177	171	2,006
90-100	259	693	24,536	24	836	1,548	3,658	18,529	1,582	121	1,460
100-250	701	1,773	97,970	199	2,263	5,447	14,716	75,929	6,602	579	6,022
250-500	67	171	21,532	22	216	634	2,367	18,337	1,628	63	1,564
500 +	19	45	16,297	90	60	651	842	14,833	1,329	65	1,264

Quintile Distribution

First 20%	3,649	4,139	4,685	450	89	534	12,383	7,746	443	213	230
Second 20%	3,650	6,197	48,289	132	995	2,074	17,142	30,268	2,042	830	1,212
Middle 20%	3,650	7,096	86,160	193	3,769	5,370	21,225	57,796	4,324	1,122	3,202
Fourth 20%	3,650	8,007	150,417	443	8,633	14,045	30,227	99,445	7,957	1,224	6,733
Next 15%	2,737	6,879	190,457	340	8,570	17,983	33,083	131,818	11,011	1,110	9,901
Next 4%	730	1,855	89,522	152	2,356	5,255	14,104	68,142	5,890	490	5,399
Top 1%	182	470	58,458	171	584	2,089	5,767	50,191	4,457	272	4,185

Total	18,248	34,643	627,987	1,880	24,996	47,351	133,931	445,406	36,124	5,262	30,863
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Malheur County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	296	633	-14,451	321	0	96	1,567	31	2	1	1
0-5	1,011	988	2,705	13	10	86	2,264	1,065	56	28	28
5-10	1,146	1,784	8,646	37	73	149	3,499	5,376	317	172	145
10-15	1,094	2,188	13,638	24	219	409	4,005	9,358	611	312	299
15-20	1,016	2,247	17,729	43	443	632	4,258	12,761	891	389	502
20-25	886	2,200	19,771	46	642	742	3,806	14,767	1,086	423	663
25-30	665	1,745	18,228	62	728	801	3,376	13,537	1,033	348	685
30-35	526	1,376	17,048	36	812	822	2,898	12,669	986	283	703
35-40	481	1,382	18,051	26	861	1,016	2,993	13,314	1,055	272	783
40-45	422	1,196	17,913	19	956	932	2,692	13,388	1,074	257	817
45-50	376	1,123	17,806	79	924	1,002	2,698	13,285	1,076	237	838
50-60	564	1,655	30,758	74	1,572	1,859	4,652	22,802	1,869	384	1,485
60-70	381	1,122	24,646	12	1,167	1,788	3,525	18,192	1,512	276	1,237
70-80	266	810	19,901	56	843	1,000	2,699	15,433	1,300	227	1,073
80-90	165	497	13,984	20	526	884	1,859	10,739	910	127	783
90-100	103	276	9,716	3	334	610	1,345	7,436	636	104	532
100-250	267	788	36,399	109	862	1,482	4,166	29,999	2,610	411	2,198
250-500	30	91	9,751	14	97	202	580	8,885	789	99	691
500 +	11	29	9,760	246	36	175	1,733	8,063	722	290	432

Quintile Distribution

First 20%	1,941	2,525	-7,668	357	37	243	5,633	3,494	195	104	92
Second 20%	1,941	3,780	23,495	53	378	640	7,097	16,058	1,045	527	518
Middle 20%	1,941	4,707	42,036	100	1,353	1,628	8,467	31,152	2,282	890	1,392
Fourth 20%	1,942	5,372	71,698	193	3,516	3,695	11,750	53,285	4,215	1,103	3,113
Next 15%	1,456	4,334	90,336	160	4,253	5,621	13,063	67,656	5,610	1,055	4,555
Next 4%	388	1,127	41,623	104	1,258	2,085	5,191	33,200	2,857	448	2,409
Top 1%	97	285	30,480	274	310	777	3,413	26,254	2,330	514	1,816

Total	9,706	22,130	292,001	1,240	11,106	14,688	54,615	231,099	18,535	4,640	13,895
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Marion County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,128	1,844	-66,045	1,180	24	784	9,838	34	3	1	2
0-5	10,933	9,314	28,697	101	73	504	23,934	11,381	597	280	317
5-10	11,215	15,029	83,840	178	778	1,778	34,530	51,908	3,106	1,446	1,660
10-15	10,879	19,962	136,013	354	2,475	3,933	42,989	91,237	6,076	2,747	3,328
15-20	10,615	21,749	185,179	354	5,333	6,916	46,182	130,355	9,251	3,491	5,760
20-25	9,253	19,968	207,603	330	8,213	7,315	43,411	151,083	11,290	3,475	7,815
25-30	7,973	17,717	219,200	244	10,607	9,777	43,218	157,889	12,168	3,011	9,157
30-35	7,063	16,125	229,043	280	12,491	10,990	42,635	164,782	12,966	2,647	10,319
35-40	5,981	14,124	224,043	273	12,340	11,818	42,648	158,477	12,626	2,278	10,349
40-45	5,331	13,298	226,375	184	12,325	12,161	42,892	160,072	12,894	2,119	10,776
45-50	4,647	12,279	220,601	217	11,624	12,289	40,927	156,712	12,736	1,942	10,794
50-60	7,902	21,654	433,202	510	22,047	26,246	78,352	308,318	25,317	3,412	21,904
60-70	6,429	18,271	416,753	412	19,501	24,593	73,764	300,379	24,971	2,868	22,103
70-80	4,780	13,814	357,030	403	15,103	20,238	60,852	261,652	21,965	2,150	19,815
80-90	3,346	9,703	283,385	324	10,732	15,242	46,513	211,620	17,929	1,550	16,379
90-100	2,374	6,866	224,542	221	7,652	10,429	34,894	171,796	14,662	1,121	13,541
100-250	5,392	15,497	729,581	1,142	17,436	28,798	101,241	583,959	50,745	2,765	47,980
250-500	478	1,382	161,424	606	1,545	5,426	15,959	139,144	12,364	381	11,983
500 +	183	496	224,673	975	588	3,845	24,296	196,919	17,663	706	16,957

Quintile Distribution

First 20%	23,182	26,025	45,553	1,457	863	3,053	67,920	62,724	3,668	1,708	1,960
Second 20%	23,177	45,201	354,537	767	8,982	11,858	96,964	245,505	17,073	6,819	10,254
Middle 20%	23,182	51,556	640,405	808	31,103	28,008	124,839	462,656	35,685	8,741	26,944
Fourth 20%	23,181	59,710	1,075,398	1,172	56,797	60,922	199,724	762,871	61,903	9,489	52,414
Next 15%	17,385	49,965	1,319,525	1,388	54,402	72,221	222,340	973,871	81,933	7,910	74,023
Next 4%	4,636	13,269	596,055	851	14,997	24,489	83,964	473,913	41,094	2,331	38,764
Top 1%	1,159	3,366	493,663	1,847	3,744	12,531	53,326	426,178	37,972	1,394	36,578

Total	115,902	249,092	4,525,136	8,289	170,887	213,082	849,077	3,407,718	279,329	38,391	240,937
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Morrow County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	74	163	-6,906	16	3	14	1,450	0	0	0	0
0-5	382	316	1,042	8	3	18	802	433	23	11	12
5-10	364	477	2,744	9	28	87	1,099	1,681	101	46	54
10-15	409	770	5,109	9	90	134	1,549	3,447	227	107	120
15-20	334	728	5,848	8	157	193	1,300	4,244	298	121	177
20-25	308	757	6,949	14	243	236	1,327	5,218	388	135	253
25-30	322	878	8,850	4	369	328	1,299	6,895	532	151	381
30-35	257	698	8,307	3	398	299	1,260	6,371	499	125	374
35-40	228	647	8,575	11	429	475	1,280	6,428	509	111	398
40-45	192	624	8,156	4	395	436	1,249	6,084	487	108	379
45-50	156	468	7,377	9	374	274	1,083	5,655	459	91	368
50-60	290	910	15,954	1	796	666	2,167	12,352	1,016	139	877
60-70	190	571	12,283	11	569	706	1,766	9,266	772	93	679
70-80	161	473	12,067	10	516	496	1,496	9,569	806	73	733
80-90	79	253	6,699	5	255	280	905	5,264	447	43	404
90-100	48	137	4,570	1	155	213	500	3,703	317	21	296
100+	121	334	17,055	2	393	748	1,670	14,246	1,238	82	1,155

Quintile Distribution

First 20%	783	899	-3,481	33	31	107	3,206	1,894	110	50	59
Second 20%	783	1,563	11,377	17	251	339	3,032	7,938	541	236	305
Middle 20%	783	2,054	20,619	19	836	705	3,359	15,846	1,210	359	851
Fourth 20%	783	2,357	33,017	27	1,641	1,528	4,919	24,988	2,006	415	1,590
Next 15%	588	1,771	39,223	24	1,783	1,906	5,241	30,356	2,536	276	2,260
Next 4%	156	463	16,263	5	505	731	1,745	13,287	1,142	91	1,051
Top 1%	39	97	7,660	1	127	287	699	6,548	574	31	543

Total	3,915	9,204	124,679	125	5,174	5,603	22,203	100,857	8,119	1,459	6,660
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Multnomah County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	3,404	4,342	-191,816	2,265	95	4,233	42,626	76	6	5	1
0-5	25,559	21,220	66,319	586	340	1,861	56,032	27,961	1,510	736	774
5-10	27,193	32,755	203,361	525	2,059	4,928	83,118	128,441	7,850	3,415	4,436
10-15	26,646	40,745	333,122	680	7,404	9,528	100,061	228,372	15,708	5,549	10,159
15-20	26,490	44,102	463,210	791	17,034	14,856	109,571	331,680	24,276	6,928	17,348
20-25	24,318	41,963	545,740	856	27,063	18,183	108,376	399,561	30,567	7,011	23,556
25-30	21,715	37,923	595,918	681	35,440	21,022	110,651	434,438	34,126	6,408	27,718
30-35	19,191	34,411	622,398	651	39,944	23,908	113,234	449,908	35,985	5,559	30,426
35-40	16,428	30,745	615,240	779	38,739	26,365	112,011	442,442	35,827	4,833	30,994
40-45	14,303	28,433	607,112	766	36,321	27,548	113,247	433,819	35,435	4,439	30,996
45-50	12,370	25,944	587,051	627	33,304	26,832	109,023	420,737	34,610	4,044	30,566
50-60	20,129	45,215	1,103,238	1,411	57,910	56,575	208,070	785,894	65,131	7,039	58,092
60-70	15,313	37,295	992,157	1,376	46,838	50,332	181,983	717,139	59,994	5,868	54,126
70-80	11,592	29,764	866,752	1,184	36,558	37,855	153,554	641,532	54,147	4,699	49,448
80-90	8,464	22,279	717,470	1,010	27,045	30,412	123,323	538,757	45,813	3,537	42,276
90-100	6,115	16,160	579,386	770	19,638	20,577	95,487	445,163	38,110	2,633	35,477
100-250	18,382	49,380	2,558,435	5,511	59,281	82,903	380,887	2,043,675	177,983	9,008	168,975
250-500	2,376	6,592	789,858	2,726	7,672	18,744	84,803	681,417	60,558	1,981	58,577
500 +	886	2,481	1,184,304	9,567	2,840	21,439	117,620	1,052,568	94,417	2,912	91,505

Quintile Distribution

First 20%	60,177	64,316	119,579	3,449	3,199	12,082	196,390	184,091	11,182	4,879	6,303
Second 20%	60,169	97,801	987,687	1,857	34,565	30,827	243,317	702,527	51,051	14,877	36,175
Middle 20%	60,179	106,419	1,746,620	2,075	105,330	64,684	322,862	1,269,376	100,349	17,600	82,750
Fourth 20%	60,174	126,248	2,876,728	3,511	161,431	137,562	536,795	2,056,461	169,211	19,693	149,518
Next 15%	45,132	116,061	3,687,312	5,030	142,501	154,811	634,591	2,766,728	234,960	18,569	216,391
Next 4%	12,035	32,542	1,911,896	4,849	38,811	59,486	276,039	1,544,382	135,102	6,243	128,859
Top 1%	3,008	8,362	1,909,432	11,990	9,687	38,650	193,684	1,680,015	150,198	4,742	145,456

Total	300,874	551,749	13,239,253	32,761	495,524	498,103	2,403,678	10,203,580	852,054	86,603	765,451
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Polk County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	288	493	-12,897	43	2	171	2,180	0	0	0	0
0-5	2,376	1,788	6,273	26	25	99	5,293	2,566	135	54	81
5-10	2,347	2,848	17,383	58	196	361	7,426	10,584	636	263	373
10-15	2,154	3,593	26,973	72	530	992	9,313	17,383	1,171	466	705
15-20	2,021	3,760	35,322	66	1,105	1,418	9,770	23,876	1,705	572	1,133
20-25	1,646	3,481	37,013	76	1,428	1,584	8,947	25,620	1,902	583	1,319
25-30	1,456	3,195	39,920	71	1,844	2,378	8,312	27,853	2,130	543	1,587
30-35	1,330	2,977	43,128	54	2,252	2,917	9,343	29,231	2,285	478	1,807
35-40	1,195	2,870	44,690	72	2,365	2,825	9,358	30,673	2,429	441	1,988
40-45	1,112	2,726	47,255	88	2,553	3,694	9,909	31,560	2,524	436	2,088
45-50	1,015	2,634	48,247	45	2,513	3,485	9,638	32,939	2,667	402	2,264
50-60	1,877	5,019	102,877	112	5,259	7,761	19,741	70,690	5,788	782	5,006
60-70	1,508	4,268	97,810	84	4,538	6,671	18,777	68,164	5,651	669	4,982
70-80	1,157	3,400	86,318	136	3,653	5,371	15,872	61,800	5,179	534	4,646
80-90	914	2,698	77,459	93	2,928	4,249	12,944	57,548	4,873	432	4,441
90-100	625	1,881	59,176	80	2,010	2,656	9,604	45,010	3,840	313	3,527
100-250	1,501	4,447	198,182	137	4,847	7,812	27,609	158,136	13,722	811	12,911
250-500	112	322	37,969	251	362	776	3,952	33,129	2,946	76	2,869
500 +	28	83	44,721	69	91	346	5,057	39,295	3,528	27	3,501

Quintile Distribution

First 20%	4,933	5,015	9,988	128	213	560	14,582	12,725	744	305	439
Second 20%	4,932	8,915	77,338	157	2,147	3,079	22,937	51,524	3,627	1,285	2,342
Middle 20%	4,932	11,025	149,839	254	7,361	9,070	32,326	103,057	7,985	1,803	6,182
Fourth 20%	4,933	13,017	256,403	294	13,050	19,056	50,739	175,200	14,283	2,029	12,254
Next 15%	3,699	10,838	305,887	377	11,746	16,430	52,156	226,344	19,139	1,748	17,391
Next 4%	987	2,928	132,295	90	3,186	5,394	18,779	105,100	9,124	551	8,573
Top 1%	246	745	106,069	335	798	1,978	11,529	92,107	8,210	160	8,049

Total	24,662	52,483	1,037,819	1,635	38,501	55,567	203,048	766,057	63,111	7,882	55,230
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Sherman County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	31	50	-1,313	1	0	8	126	0	0	0	0
0-5	107	74	271	0	2	8	206	94	5	1	3
5-10	82	104	588	3	4	4	225	362	21	10	11
10-15	80	148	986	3	14	33	390	600	39	18	21
15-20	50	107	853	5	18	25	273	562	38	17	21
20-25	69	149	1,544	9	63	15	278	1,196	89	25	63
25-30	48	95	1,320	6	71	62	232	962	74	15	59
30-35	35	90	1,128	0	57	46	171	854	67	15	51
35-40	39	101	1,476	0	80	94	243	1,081	85	15	69
40-45	37	110	1,581	2	77	93	208	1,205	97	17	80
45-50	28	81	1,322	4	72	108	233	913	74	14	60
50-60	52	152	2,820	0	145	239	390	2,056	169	22	147
60-70	49	131	3,167	2	155	167	386	2,462	206	21	185
70-80	21	54	1,560	1	66	92	217	1,186	100	10	90
80-90	18	51	1,521	6	58	105	186	1,177	100	9	91
90-100	11	29	1,039	1	36	70	105	830	71	4	67
100+	20	49	3,663	0	65	101	265	3,233	284	18	266

Quintile Distribution

First 20%	155	139	-946	1	3	16	367	155	8	3	5
Second 20%	156	256	1,647	6	21	42	655	1,006	64	30	34
Middle 20%	155	328	3,519	20	149	96	706	2,589	191	53	138
Fourth 20%	156	429	6,360	6	329	376	971	4,713	376	69	307
Next 15%	117	327	7,634	6	358	519	969	5,804	486	52	434
Top 5%	38	96	5,315	4	124	220	466	4,509	394	26	368

Total	777	1,575	23,528	44	984	1,270	4,135	18,775	1,518	232	1,286
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Tillamook County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	199	338	-13,378	49	0	54	1,576	1	0	0	0
0-5	1,093	950	2,843	28	6	82	2,748	1,036	54	24	29
5-10	1,236	1,566	9,205	17	82	232	4,359	5,318	318	149	169
10-15	1,043	1,764	13,010	31	236	721	4,714	7,953	528	224	304
15-20	943	1,810	16,385	113	465	967	4,968	10,497	736	268	468
20-25	814	1,694	18,229	46	703	1,153	4,757	12,013	885	266	620
25-30	715	1,540	19,647	25	955	1,117	4,086	13,677	1,045	245	800
30-35	587	1,246	19,038	11	1,072	1,403	3,780	13,090	1,025	191	833
35-40	516	1,168	19,334	39	1,103	1,696	3,891	12,925	1,022	181	841
40-45	461	1,068	19,583	38	1,116	1,331	3,777	13,538	1,084	171	913
45-50	409	970	19,392	32	1,093	1,443	3,584	13,347	1,079	152	927
50-60	699	1,841	38,353	88	2,016	3,338	6,686	26,524	2,171	295	1,875
60-70	492	1,336	31,813	36	1,515	2,977	5,643	21,823	1,805	211	1,594
70-80	360	997	26,795	115	1,143	1,763	4,509	19,552	1,641	174	1,467
80-90	211	574	17,853	72	680	1,384	3,012	12,854	1,087	99	988
90-100	137	344	12,985	22	441	877	1,933	9,756	830	55	776
100-250	346	899	48,484	53	1,109	2,814	6,609	38,063	3,298	308	2,991
250+	38	99	20,440	65	123	801	1,645	17,937	1,601	69	1,533

Quintile Distribution

First 20%	2,059	2,188	-5,558	84	42	278	6,794	3,808	214	102	112
Second 20%	2,060	3,461	26,185	145	513	1,261	9,401	16,334	1,091	446	644
Middle 20%	2,060	4,301	49,463	83	2,129	2,952	11,770	33,360	2,495	674	1,822
Fourth 20%	2,060	4,753	84,658	127	4,766	6,712	16,212	57,836	4,621	739	3,882
Next 15%	1,545	4,173	103,895	304	4,755	8,467	17,985	73,251	6,095	693	5,403
Next 4%	412	1,052	47,570	62	1,319	3,276	7,075	36,020	3,090	274	2,817
Top 1%	103	276	33,798	77	334	1,207	3,041	29,295	2,602	155	2,447

Total	10,299	20,204	340,011	881	13,858	24,152	72,278	249,904	20,209	3,083	17,126
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Umatilla County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	370	694	-24,950	72	2	235	2,464	0	0	0	0
0-5	2,455	2,186	6,639	21	21	256	5,268	2,707	144	65	78
5-10	2,735	3,730	20,440	64	200	768	7,906	12,741	759	366	394
10-15	2,617	4,851	32,590	63	570	1,672	9,686	21,921	1,454	676	778
15-20	2,606	5,283	45,586	84	1,323	2,995	10,129	32,095	2,275	855	1,420
20-25	2,087	4,522	46,749	25	1,838	2,774	8,610	34,081	2,543	760	1,783
25-30	2,012	4,637	55,323	67	2,645	3,893	9,113	40,288	3,113	764	2,349
30-35	1,544	3,751	50,030	68	2,663	3,311	7,981	36,472	2,865	608	2,257
35-40	1,323	3,349	49,560	57	2,692	3,461	8,107	35,737	2,845	541	2,304
40-45	1,217	3,303	51,685	66	2,770	3,437	8,134	37,654	3,031	549	2,482
45-50	1,063	2,953	50,428	56	2,734	3,342	7,489	37,223	3,030	460	2,569
50-60	1,919	5,495	105,207	83	5,514	6,569	15,587	77,960	6,415	866	5,549
60-70	1,401	4,214	90,679	76	4,299	5,292	13,342	67,911	5,647	643	5,004
70-80	1,031	3,030	77,031	112	3,300	3,905	10,997	58,998	4,965	476	4,489
80-90	661	1,960	55,928	35	2,137	2,888	7,516	43,431	3,684	313	3,370
90-100	424	1,257	40,057	44	1,370	1,940	5,776	31,026	2,649	212	2,437
100-250	902	2,603	120,586	305	2,914	5,284	14,583	98,213	8,532	715	7,817
250-500	93	286	30,176	29	297	848	2,691	26,400	2,345	145	2,200
500 +	15	57	12,604	16	49	109	802	11,660	1,044	35	1,009

Quintile Distribution

First 20%	5,295	6,151	-451	146	188	1,155	14,821	13,751	796	379	417
Second 20%	5,295	10,151	76,930	154	1,822	4,555	19,946	52,857	3,628	1,508	2,121
Middle 20%	5,295	12,032	137,510	137	6,252	8,896	23,418	100,388	7,675	1,991	5,684
Fourth 20%	5,295	14,186	230,898	257	12,438	15,489	35,745	168,766	13,637	2,288	11,349
Next 15%	3,972	11,774	278,148	272	12,368	15,134	39,800	211,392	17,706	1,830	15,876
Next 4%	1,059	3,063	119,814	193	3,422	5,617	15,545	95,535	8,234	625	7,609
Top 1%	264	804	73,500	182	847	2,130	6,905	63,830	5,661	430	5,231

Total	26,475	58,161	916,349	1,342	37,337	52,977	156,181	706,519	57,338	9,050	48,288
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Union County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	224	405	-6,656	34	5	54	2,139	0	0	0	0
0-5	1,155	897	3,018	24	9	74	2,489	1,208	63	29	34
5-10	1,106	1,297	8,203	32	89	268	3,264	5,074	305	131	174
10-15	1,039	1,649	12,996	58	280	608	4,120	8,457	571	217	353
15-20	873	1,624	15,236	27	483	931	3,941	10,334	737	253	485
20-25	711	1,408	15,951	20	657	1,107	3,458	11,141	832	232	599
25-30	697	1,553	19,179	13	928	989	3,544	13,896	1,071	257	814
30-35	597	1,384	19,327	32	1,068	1,391	3,304	14,014	1,099	220	878
35-40	549	1,329	20,527	30	1,169	1,349	3,404	14,759	1,172	206	966
40-45	438	1,174	18,593	10	986	1,201	3,311	13,225	1,057	196	861
45-50	422	1,127	20,000	11	1,113	995	3,067	14,893	1,210	179	1,031
50-60	664	1,815	36,377	94	1,943	2,364	5,297	26,956	2,214	302	1,912
60-70	544	1,546	35,197	38	1,685	2,201	5,170	26,218	2,180	257	1,924
70-80	376	1,080	28,064	56	1,196	1,573	4,126	21,287	1,790	208	1,583
80-90	252	775	21,283	46	811	828	3,063	16,626	1,410	146	1,264
90-100	167	503	15,854	5	536	589	1,895	12,839	1,097	97	1,000
100-250	338	997	46,083	120	1,094	2,321	5,544	37,274	3,241	357	2,883
250-500	22	71	7,207	10	71	155	663	6,327	562	37	525
500 +	11	38	7,812	16	36	130	322	7,341	657	67	589

Quintile Distribution

First 20%	2,037	1,983	589	69	50	301	6,364	3,771	212	93	119
Second 20%	2,037	3,258	26,057	92	600	1,267	8,185	17,004	1,153	434	719
Middle 20%	2,037	4,286	50,813	74	2,341	3,419	9,938	36,207	2,751	699	2,052
Fourth 20%	2,037	5,226	86,584	76	4,772	5,105	14,193	63,017	5,064	848	4,217
Next 15%	1,528	4,399	105,882	214	4,751	5,940	15,342	80,211	6,713	775	5,938
Next 4%	408	1,203	46,114	91	1,319	2,263	5,668	36,955	3,186	331	2,854
Top 1%	101	317	28,210	58	328	835	2,432	24,704	2,189	211	1,978

Total	10,185	20,672	344,249	674	14,160	19,129	62,122	261,868	21,268	3,392	17,876
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Wallowa County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	115	203	-6,726	12	0	40	856	0	0	0	0
0-5	416	336	1,122	10	3	60	993	442	23	10	14
5-10	343	454	2,554	5	24	108	1,184	1,492	90	42	48
10-15	341	580	4,250	6	74	190	1,648	2,566	169	72	97
15-20	282	527	4,899	18	140	369	1,410	3,100	216	78	138
20-25	230	466	5,147	27	192	285	1,225	3,533	258	83	175
25-30	223	498	6,126	5	260	577	1,505	3,906	295	79	217
30-35	174	415	5,623	11	276	400	1,093	3,935	306	68	238
35-40	181	453	6,811	15	368	645	1,306	4,614	362	67	296
40-45	134	335	5,709	26	336	638	930	3,856	309	50	258
45-50	113	323	5,341	7	279	355	857	3,885	314	55	259
50-60	172	480	9,444	32	499	684	1,520	6,835	560	77	482
60-70	132	374	8,520	12	414	573	1,228	6,332	527	74	452
70-80	71	198	5,314	23	217	379	894	3,847	321	37	284
80-90	48	132	4,047	1	155	165	480	3,248	277	26	250
90-100	35	87	3,331	4	114	188	417	2,617	224	18	205
100+	102	271	19,035	11	331	868	1,803	16,042	1,410	146	1,263

Quintile Distribution

First 20%	622	640	-5,095	25	7	153	2,187	694	38	16	21
Second 20%	623	981	6,751	18	108	278	2,621	4,105	265	114	151
Middle 20%	622	1,270	13,301	37	469	985	3,473	8,666	628	204	424
Fourth 20%	623	1,530	22,901	60	1,204	2,037	4,251	15,702	1,237	243	994
Next 15%	467	1,305	28,754	70	1,391	1,969	4,438	21,112	1,747	229	1,518
Next 4%	124	334	13,422	13	403	692	1,733	10,608	913	95	818
Top 1%	31	72	10,517	1	101	409	646	9,363	832	82	751

Total	3,112	6,132	90,550	224	3,683	6,523	19,349	70,249	5,660	983	4,677
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Wasco County returns

AGI Category Distribution											
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	139	236	-4,790	62	1	173	822	4	0	0	0
0-5	1,015	931	2,574	23	5	41	2,146	973	51	25	26
5-10	979	1,298	7,391	17	69	261	3,139	4,416	265	124	141
10-15	974	1,723	12,167	25	215	645	3,968	7,728	509	236	273
15-20	882	1,757	15,358	49	429	891	4,145	10,234	714	274	441
20-25	723	1,551	16,204	38	608	927	3,578	11,341	838	258	580
25-30	598	1,311	16,398	41	749	1,082	3,545	11,311	859	212	647
30-35	516	1,218	16,734	14	880	1,377	3,250	11,468	895	193	702
35-40	424	1,010	15,923	20	885	1,100	3,047	11,007	873	161	713
40-45	401	1,011	17,031	16	937	1,036	3,001	12,154	978	167	811
45-50	358	909	16,967	10	937	1,253	2,961	11,882	964	143	820
50-60	598	1,641	32,739	21	1,699	2,598	5,537	23,056	1,888	256	1,632
60-70	514	1,364	33,359	59	1,609	2,561	5,322	23,962	1,991	223	1,768
70-80	320	903	23,915	34	1,013	1,351	3,602	17,992	1,512	156	1,357
80-90	251	718	21,242	21	798	1,266	3,323	15,883	1,345	123	1,222
90-100	165	460	15,618	14	534	835	2,228	12,052	1,031	75	956
100-250	345	898	45,461	60	1,113	2,300	5,499	36,661	3,185	294	2,891
250-500	37	98	11,636	16	120	243	1,038	10,250	910	54	855
500 +	13	26	8,809	12	42	249	303	8,226	736	6	730
Quintile Distribution											
First 20%	1,850	2,061	2,528	97	43	368	5,116	3,701	210	102	108
Second 20%	1,851	3,300	24,674	55	510	1,294	7,713	15,950	1,068	462	606
Middle 20%	1,850	4,022	45,594	112	1,902	2,922	10,014	31,517	2,360	655	1,704
Fourth 20%	1,851	4,652	80,012	64	4,335	5,757	14,344	56,092	4,514	744	3,770
Next 15%	1,388	3,824	99,481	131	4,362	6,697	15,459	73,193	6,133	632	5,502
Next 4%	370	976	43,697	52	1,194	2,282	5,664	34,672	2,998	246	2,752
Top 1%	92	228	28,748	40	297	870	2,145	25,476	2,262	139	2,123
Total	9,252	19,063	324,735	551	12,644	20,188	60,455	240,602	19,544	2,979	16,565

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

All 2002 Washington County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	2,300	2,877	-123,393	343	69	2,775	19,496	21	2	0	1
0-5	16,512	11,050	41,935	510	240	1,189	35,257	17,579	944	330	614
5-10	14,261	16,106	105,871	342	1,392	2,367	45,198	66,347	4,058	1,543	2,515
10-15	13,460	21,170	168,039	667	3,663	5,391	56,183	111,529	7,624	2,796	4,828
15-20	13,726	24,452	239,695	547	8,189	7,701	60,060	169,482	12,317	3,809	8,508
20-25	13,056	24,063	293,441	492	13,482	9,338	62,779	212,432	16,160	4,047	12,113
25-30	11,961	22,613	328,346	513	18,231	11,216	62,562	239,810	18,754	3,865	14,889
30-35	10,795	20,717	350,548	544	21,410	13,678	64,805	253,684	20,239	3,375	16,864
35-40	9,549	19,340	357,658	428	21,167	15,237	67,297	256,395	20,667	3,082	17,585
40-45	8,893	19,169	378,074	461	21,495	16,969	70,925	271,386	22,101	3,037	19,065
45-50	8,271	18,805	392,566	408	21,250	17,636	74,491	281,245	23,060	2,953	20,106
50-60	14,311	34,934	785,316	1,043	39,917	38,368	149,468	560,890	46,363	5,418	40,945
60-70	12,712	33,812	825,384	701	38,294	37,053	150,634	601,663	50,247	5,212	45,035
70-80	10,636	29,670	796,046	695	33,320	33,315	143,160	587,997	49,543	4,577	44,967
80-90	8,771	25,584	744,174	735	27,933	25,630	132,612	559,227	47,479	3,962	43,517
90-100	6,675	20,164	632,406	540	21,422	18,944	108,244	484,428	41,383	3,131	38,253
100-250	22,053	67,699	3,059,726	3,965	71,122	71,907	447,521	2,474,106	215,244	11,219	204,025
250-500	2,209	6,927	732,323	1,861	7,114	13,182	70,936	643,280	57,154	1,544	55,610
500 +	676	2,090	803,709	3,047	2,168	16,660	88,922	699,007	62,547	2,005	60,542

Quintile Distribution

First 20%	40,166	40,744	104,569	1,439	3,274	8,775	128,390	136,243	8,507	3,207	5,300
Second 20%	40,165	72,242	806,308	1,734	33,702	26,086	186,022	577,044	43,176	11,610	31,566
Middle 20%	40,166	82,072	1,509,207	1,995	87,584	63,497	283,167	1,086,038	87,626	13,181	74,445
Fourth 20%	40,165	104,333	2,536,985	2,546	118,239	114,594	467,760	1,844,296	153,883	16,136	137,747
Next 15%	30,124	90,378	3,120,494	3,205	96,692	88,766	515,245	2,424,039	208,158	14,312	193,847
Next 4%	8,033	25,172	1,535,979	2,593	25,944	31,759	195,575	1,285,855	113,016	4,457	108,559
Top 1%	2,008	6,301	1,298,322	4,330	6,441	25,081	134,392	1,136,992	101,518	3,000	98,518

Total	200,827	421,242	10,911,865	17,842	371,877	358,557	1,910,551	8,490,508	715,885	65,903	649,982
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Wheeler County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	40	71	-1,159	0	0	118	214	0	0	0	0
0-5	80	83	186	2	0	28	193	59	3	2	1
5-10	73	106	541	2	2	28	286	273	16	10	6
10-15	57	106	696	0	10	33	256	409	26	13	14
15-20	56	117	978	0	24	73	243	649	45	18	28
20-25	30	59	669	0	28	67	128	453	34	8	25
25-30	41	112	1,141	0	44	119	246	776	59	17	42
30-35	28	69	910	3	47	40	117	709	56	11	45
35-40	38	94	1,437	9	81	133	252	980	78	16	62
40-45	16	46	684	0	32	10	79	563	45	7	38
45-50	19	50	898	0	51	88	122	637	51	9	42
50-60	27	73	1,476	0	79	45	220	1,132	93	11	82
60-70	23	61	1,482	2	72	203	207	1,011	84	10	73
70-80	17	45	1,257	14	52	76	151	993	84	7	77
80-90	12	27	1,031	0	39	131	79	781	66	4	63
90+	18	43	2,420	11	58	396	387	1,597	138	7	131

Quintile Distribution

First 20%	115	146	-997	3	0	145	395	47	3	1	1
Second 20%	115	182	988	2	8	46	465	523	31	17	14
Middle 20%	115	234	2,153	0	64	205	517	1,414	101	34	66
Fourth 20%	115	303	3,984	12	199	251	640	2,924	230	48	182
Next 15%	87	231	5,231	16	257	429	707	3,863	319	37	282
Top 5%	28	66	3,287	11	91	511	455	2,250	194	10	184

Total	575	1,162	14,646	43	619	1,587	3,180	11,022	878	148	730
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Yamhill County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	403	754	-22,319	137	9	679	3,476	33	3	0	3
0-5	3,154	2,521	8,279	125	33	213	7,558	3,345	177	70	106
5-10	3,077	3,775	22,905	72	228	432	9,641	14,075	843	369	474
10-15	3,004	5,267	37,575	120	701	1,095	12,656	24,781	1,659	711	948
15-20	2,826	5,650	49,325	120	1,414	1,904	13,625	33,841	2,411	875	1,536
20-25	2,468	5,155	55,300	150	2,164	2,308	12,704	38,984	2,906	849	2,056
25-30	2,046	4,456	56,115	76	2,691	2,274	11,568	40,277	3,097	731	2,366
30-35	1,924	4,462	62,393	92	3,240	2,955	12,567	44,319	3,474	711	2,763
35-40	1,770	4,313	66,295	64	3,496	3,360	13,215	46,666	3,703	682	3,021
40-45	1,570	4,045	66,645	94	3,527	3,228	13,051	47,237	3,792	640	3,151
45-50	1,461	3,943	69,403	92	3,544	3,478	14,783	49,051	3,975	612	3,363
50-60	2,568	7,428	140,968	106	7,009	7,007	27,080	100,432	8,224	1,173	7,051
60-70	2,022	5,999	130,926	233	6,105	7,332	23,747	94,164	7,812	939	6,873
70-80	1,535	4,608	114,980	149	4,858	5,261	20,232	84,852	7,121	721	6,401
80-90	1,047	3,149	88,664	105	3,359	3,806	14,982	66,634	5,642	496	5,146
90-100	692	2,090	65,562	37	2,233	2,178	10,623	50,615	4,320	336	3,984
100-250	1,696	5,082	227,945	431	5,477	7,665	33,744	181,565	15,753	934	14,819
250-500	166	485	53,865	59	534	803	5,618	46,970	4,143	105	4,038
500 +	66	191	109,767	750	209	3,677	7,090	99,540	8,937	281	8,656

Quintile Distribution

First 20%	6,699	7,149	9,518	337	280	1,326	20,904	17,880	1,050	452	598
Second 20%	6,698	12,785	105,730	308	2,790	3,771	30,601	71,953	5,053	1,895	3,157
Middle 20%	6,700	14,995	198,100	296	9,701	8,917	40,947	140,795	10,919	2,429	8,490
Fourth 20%	6,699	18,356	331,651	346	16,839	16,578	65,527	235,343	19,134	2,882	16,253
Next 15%	5,025	15,090	394,031	495	15,815	17,567	67,635	293,798	24,759	2,387	22,372
Next 4%	1,340	3,996	178,753	238	4,334	6,554	26,694	141,416	12,267	721	11,546
Top 1%	334	1,002	186,811	992	1,073	4,939	15,649	166,194	14,811	470	14,341

Total	33,495	73,373	1,404,594	3,012	50,832	59,653	267,958	1,067,379	87,992	11,236	76,756
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Clark County, Washington, returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	590	1,371	-34,416	316	1	1,624	99	16	1	0	1
0-5	6,915	13,146	14,767	339	387	1,331	5,367	9,533	503	174	328
5-10	4,465	8,956	33,144	118	1,037	1,193	7,943	24,039	1,413	441	972
10-15	3,662	8,037	45,633	22	1,619	966	9,476	34,071	2,238	622	1,616
15-20	3,741	8,591	65,439	18	2,697	1,240	12,345	49,567	3,486	840	2,646
20-25	3,874	9,051	87,146	27	4,098	1,556	15,455	66,635	4,944	1,015	3,929
25-30	3,809	9,088	104,619	29	5,448	1,528	17,058	80,690	6,192	1,045	5,147
30-35	3,613	8,863	117,496	91	6,167	1,792	20,384	89,435	7,001	981	6,021
35-40	3,585	8,954	134,373	27	6,908	2,319	23,511	102,658	8,190	1,024	7,167
40-45	3,138	8,310	133,241	138	6,503	2,422	23,580	101,046	8,157	971	7,186
45-50	2,621	7,188	124,319	6	5,750	3,100	21,344	94,335	7,691	838	6,853
50-60	4,017	11,333	219,562	15	9,530	4,510	38,285	167,296	13,793	1,368	12,426
60-70	2,627	7,795	169,773	12	6,817	3,450	29,112	130,471	10,901	980	9,921
70-80	1,764	5,401	131,625	4	4,818	2,435	21,466	102,939	8,682	687	7,994
80-90	1,134	3,552	96,137	37	3,217	2,003	14,805	76,155	6,472	463	6,009
90-100	729	2,256	68,854	143	2,083	1,311	11,045	54,558	4,663	303	4,360
100-250	1,535	4,703	202,004	50	4,293	4,253	26,721	167,005	14,506	648	13,858
250-500	113	328	37,968	25	278	846	3,968	32,900	2,924	58	2,866
500 +	59	157	60,425	386	131	1,462	4,103	55,116	4,941	166	4,775

Quintile Distribution

First 20%	10,398	20,271	-735	728	956	3,928	10,156	23,076	1,271	425	845
Second 20%	10,398	23,169	155,075	86	6,136	2,956	30,383	116,780	8,023	2,009	6,014
Middle 20%	10,398	24,960	298,057	150	15,310	4,779	50,879	228,028	17,585	2,833	14,752
Fourth 20%	10,399	27,530	455,016	172	21,842	9,199	79,438	346,083	28,023	3,202	24,821
Next 15%	7,799	23,191	520,908	62	20,302	10,274	87,026	403,512	33,792	2,915	30,877
Next 4%	2,080	6,441	222,434	169	5,876	4,411	33,014	179,413	15,435	863	14,572
Top 1%	519	1,518	161,355	436	1,361	3,792	15,172	141,571	12,570	377	12,193

Total	51,991	127,080	1,812,111	1,803	71,784	39,341	306,067	1,438,465	116,699	12,624	104,074
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Other Washington counties returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,164	2,638	-213,853	1,435	8	7,781	309	98	7	3	5
0-5	7,725	13,911	15,520	530	444	4,272	6,336	10,561	574	165	409
5-10	4,154	8,020	30,569	238	980	852	7,655	22,532	1,372	383	989
10-15	2,938	6,255	36,446	145	1,299	1,189	8,246	26,960	1,818	445	1,373
15-20	2,269	5,035	39,598	30	1,634	1,500	7,550	29,677	2,127	444	1,684
20-25	1,920	4,446	43,105	36	1,996	4,017	7,706	32,378	2,427	406	2,021
25-30	1,565	3,893	43,014	27	2,008	1,497	7,134	32,620	2,507	377	2,130
30-35	1,272	3,197	41,200	25	1,975	1,614	7,135	30,880	2,431	311	2,120
35-40	1,141	2,998	42,765	24	1,992	1,523	7,135	32,316	2,585	313	2,272
40-45	975	2,590	41,341	92	1,852	1,390	7,332	31,112	2,521	278	2,243
45-50	832	2,273	39,446	29	1,709	1,601	6,796	29,686	2,429	238	2,191
50-60	1,217	3,381	66,592	20	2,680	2,326	11,668	50,158	4,144	384	3,760
60-70	817	2,328	52,866	9	1,936	1,829	8,999	40,326	3,376	269	3,107
70-80	572	1,660	42,612	16	1,402	1,559	7,177	32,852	2,773	194	2,579
80-90	379	1,106	32,167	65	975	799	5,161	25,358	2,162	159	2,003
90-100	256	745	24,217	502	630	750	4,116	19,248	1,647	99	1,548
100-250	788	2,235	110,425	114	1,951	3,022	16,184	90,972	7,921	324	7,597
250-500	119	319	39,984	12	236	835	5,637	34,300	3,049	38	3,011
500 +	78	172	115,915	183	151	6,405	11,150	98,393	8,832	87	8,745

Quintile Distribution

First 20%	6,036	11,469	-208,938	1,949	161	11,692	3,241	3,386	184	48	136
Second 20%	6,036	11,186	32,092	249	969	915	9,049	23,031	1,333	385	948
Middle 20%	6,037	12,899	82,334	180	3,097	2,907	17,336	61,300	4,227	981	3,245
Fourth 20%	6,036	14,833	172,756	112	8,100	8,727	29,567	130,212	10,098	1,430	8,668
Next 15%	4,527	12,568	252,013	215	9,863	8,827	43,421	191,482	15,869	1,409	14,461
Next 4%	1,208	3,466	135,353	583	3,058	3,601	21,498	109,114	9,416	498	8,918
Top 1%	301	781	178,320	244	608	8,093	19,314	151,902	13,577	165	13,412

Total	30,181	67,202	643,929	3,532	25,857	44,763	143,426	670,428	54,705	4,917	49,788
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 California returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,631	3,395	-64,911	606	6	8,267	797	43	3	2	1
0-5	6,889	11,508	12,811	2,165	380	1,594	7,398	9,508	557	282	275
5-10	3,326	5,654	24,298	749	679	732	10,690	17,778	1,132	501	631
10-15	2,325	4,236	28,822	105	936	1,665	7,280	20,522	1,423	523	899
15-20	1,724	3,289	29,895	75	1,173	2,740	6,124	20,737	1,520	480	1,040
20-25	1,202	2,440	26,840	55	1,173	1,924	5,639	19,101	1,461	449	1,012
25-30	881	1,832	24,137	44	1,133	1,870	5,708	16,945	1,331	377	954
30-35	726	1,537	23,586	68	1,117	1,962	8,033	16,153	1,289	352	937
35-40	564	1,295	21,111	72	944	1,350	3,552	15,632	1,270	379	891
40-45	427	903	18,158	22	821	1,515	3,164	12,860	1,055	271	784
45-50	331	731	15,705	7	631	1,344	2,714	11,394	942	264	678
50-60	538	1,154	29,476	253	1,093	2,234	6,126	21,577	1,807	539	1,268
60-70	364	844	23,568	708	778	993	6,020	18,105	1,537	454	1,083
70-80	309	719	23,067	18	669	1,079	3,836	17,719	1,511	455	1,056
80-90	251	570	21,261	15	531	895	3,209	16,805	1,444	476	969
90-100	165	441	15,633	26	359	382	2,599	12,320	1,061	363	698
100-250	655	1,684	97,268	1,701	1,386	3,192	15,935	78,601	6,865	3,128	3,736
250-500	132	349	45,045	73	259	1,037	5,111	38,711	3,428	1,918	1,510
500 +	101	249	120,349	307	205	2,405	14,906	105,191	9,435	5,276	4,159

Quintile Distribution

First 20%	4,504	8,623	-63,984	2,469	84	9,487	2,727	1,623	111	71	40
Second 20%	4,512	7,057	14,520	311	373	437	6,336	9,749	555	262	293
Middle 20%	4,509	7,911	41,276	845	1,228	1,608	15,103	30,065	1,993	811	1,182
Fourth 20%	4,508	8,872	91,742	176	3,876	7,440	19,794	64,287	4,852	1,489	3,363
Next 15%	3,381	7,475	167,748	1,154	6,341	10,800	35,432	123,972	10,323	3,013	7,309
Next 4%	902	2,318	121,454	1,735	1,932	4,011	19,832	97,664	8,509	3,694	4,815
Top 1%	225	574	163,363	379	440	3,396	19,616	142,342	12,725	7,148	5,577

Total	22,541	42,830	536,119	7,069	14,273	37,179	118,841	469,703	39,069	16,490	22,579
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Idaho returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	279	672	-9,398	183	0	1,101	153	11	1	0	1
0-5	3,120	6,073	6,810	209	171	250	2,587	4,639	250	82	168
5-10	1,689	3,567	12,335	27	335	268	2,988	8,925	530	183	346
10-15	1,074	2,518	13,214	10	429	281	2,998	9,759	643	196	447
15-20	869	2,006	15,110	21	604	263	2,903	11,492	806	215	591
20-25	716	1,730	15,995	32	705	365	3,067	12,032	887	192	696
25-30	504	1,351	13,822	10	636	253	2,611	10,408	794	143	651
30-35	465	1,250	15,151	2	754	323	2,425	11,710	918	146	772
35-40	416	1,259	15,600	5	720	259	2,485	12,180	968	160	808
40-45	335	987	14,202	2	639	215	2,322	11,034	891	117	773
45-50	243	721	11,506	0	548	117	1,869	8,972	730	93	638
50-60	310	895	16,808	5	741	231	2,756	13,107	1,081	120	960
60-70	175	544	11,295	0	448	259	1,636	8,968	750	85	664
70-80	115	345	8,576	5	313	1,463	1,256	6,785	572	47	525
80-90	58	174	4,905	3	163	115	697	3,935	335	31	304
90-100	51	163	4,822	3	145	1,298	720	3,852	331	41	291
100-250	133	388	18,974	34	356	400	2,568	15,684	1,346	82	1,264
250+	24	78	13,586	0	50	82	728	12,726	1,137	26	1,111

Quintile Distribution

First 20%	2,115	4,230	-7,312	382	53	1,262	1,124	1,458	80	23	57
Second 20%	2,115	4,209	9,753	24	252	210	2,918	6,757	373	131	242
Middle 20%	2,116	4,790	23,377	23	740	477	5,303	17,232	1,116	350	766
Fourth 20%	2,115	5,255	48,612	63	2,158	943	9,016	36,896	2,738	573	2,165
Next 15%	1,587	4,635	68,422	14	3,150	1,111	11,054	53,231	4,301	582	3,719
Next 4%	423	1,282	33,568	18	1,144	3,194	4,912	26,778	2,271	221	2,050
Top 1%	105	320	26,892	26	261	348	2,442	23,867	2,091	81	2,010

Total	10,576	24,721	203,312	550	7,757	7,545	36,768	166,219	12,970	1,960	11,010
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2002 Other states returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,983	4,562	-104,328	1,179	12	26,465	1,500	84	4	1	3
0-5	14,911	24,118	27,414	712	658	2,566	21,379	18,238	1,041	318	723
5-10	7,520	12,318	55,117	139	1,524	3,368	14,487	39,573	2,525	713	1,812
10-15	5,310	9,421	65,976	167	2,366	4,958	17,685	47,023	3,308	773	2,535
15-20	4,044	7,454	70,252	72	2,989	8,864	11,944	47,913	3,531	702	2,830
20-25	2,691	5,361	60,112	144	2,782	7,343	10,313	41,701	3,203	520	2,684
25-30	1,958	4,113	53,611	109	2,577	5,342	8,831	37,822	2,972	426	2,546
30-35	1,480	3,178	47,896	53	2,392	4,979	8,041	33,481	2,684	345	2,339
35-40	1,157	2,604	43,291	60	2,020	3,805	6,981	31,047	2,517	275	2,241
40-45	929	2,127	39,430	142	1,834	3,080	6,202	28,876	2,374	261	2,112
45-50	722	1,722	34,146	45	1,501	2,525	5,397	25,192	2,081	225	1,857
50-60	1,108	2,697	60,660	232	2,450	4,738	10,572	44,164	3,689	354	3,335
60-70	837	2,139	54,231	399	1,958	4,316	8,665	40,212	3,389	281	3,108
70-80	576	1,435	43,066	441	1,396	3,934	6,269	32,283	2,739	214	2,524
80-90	398	1,032	33,680	114	978	2,506	5,354	25,706	2,198	173	2,025
90-100	288	762	27,224	341	698	1,374	4,729	21,172	1,815	149	1,665
100-250	1,128	2,960	164,956	688	2,666	6,567	22,901	134,726	11,774	780	10,993
250-500	218	559	74,349	379	476	2,457	8,437	64,362	5,721	262	5,459
500 +	133	325	196,763	514	291	3,894	21,613	173,281	15,557	920	14,637

Quintile Distribution

First 20%	9,478	17,726	-100,792	1,756	128	27,965	12,391	2,483	143	29	114
Second 20%	9,478	14,226	35,431	174	823	2,593	14,207	23,912	1,390	445	945
Middle 20%	9,479	16,151	91,021	235	2,905	4,950	24,979	65,592	4,416	1,122	3,293
Fourth 20%	9,478	18,155	187,730	326	8,346	21,808	32,213	130,004	9,817	1,749	8,068
Next 15%	7,109	16,465	321,556	1,121	13,774	27,758	52,148	233,285	19,241	1,979	17,262
Next 4%	1,896	4,933	214,126	1,339	4,542	11,038	31,709	170,589	14,790	1,032	13,758
Top 1%	473	1,231	298,772	978	1,051	6,970	33,652	260,991	23,325	1,336	21,989

Total	47,391	88,887	1,047,844	5,930	31,569	103,083	201,299	886,855	73,123	7,693	65,429
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Tables for All Returns by City

This section contains two tables for the top 80 cities in terms of returns filed for tax year 2002. The tables summarize total adjusted gross income and tax, and average income and tax. The returns are categorized according to the city identified with the address provided on the return.

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

All 2002 returns

City Distribution

City	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
ALBANY	21,115	43,535	856,699	1,584	34,133	38,220	150,518	646,986	53,181	6,527	46,653
ALOHA	15,464	33,656	691,254	473	27,385	18,276	119,219	531,884	44,047	5,175	38,872
ASHLAND	10,612	18,332	445,596	3,381	15,004	29,615	90,450	331,495	27,672	2,827	24,845
ASTORIA	6,592	12,991	238,450	465	9,743	14,231	43,068	176,116	14,363	1,944	12,419
BAKER CITY	4,740	9,791	150,560	503	6,024	10,551	29,718	112,559	9,063	1,585	7,479
BEAVERTON	53,506	108,401	2,646,030	3,542	98,053	80,311	438,871	2,063,854	173,200	17,063	156,137
BEND	36,492	71,117	1,601,668	5,986	55,204	78,060	329,644	1,198,502	99,734	10,936	88,798
BORING	5,950	12,560	304,104	345	10,452	14,199	59,089	226,744	18,972	1,896	17,076
BROOKINGS	5,360	10,375	181,617	524	7,005	15,736	38,593	126,821	10,274	1,490	8,785
CANBY	8,471	19,002	383,111	469	13,884	15,147	74,415	288,832	23,929	2,856	21,074
CENTRAL POINT	10,118	21,397	389,032	383	15,117	18,763	77,323	287,246	23,420	3,171	20,250
CLACKAMAS*	11,179	23,517	543,269	1,115	20,240	17,483	103,154	413,942	34,551	3,584	30,967
COOS BAY	9,560	19,059	320,921	456	12,820	18,970	56,253	240,761	19,494	2,760	16,734
CORNELIUS	4,672	11,661	181,854	126	6,459	5,237	33,495	140,558	11,453	1,872	9,581
CORVALLIS	24,599	44,151	1,113,386	3,435	39,670	60,765	177,345	858,918	71,966	7,179	64,787
COTTAGE GROVE	6,341	13,265	210,039	376	8,641	10,281	42,755	153,290	12,321	1,942	10,379
CRESWELL	3,373	7,310	133,766	279	4,958	4,697	25,293	100,996	8,268	1,177	7,092
DALLAS	7,141	15,532	269,624	360	10,807	13,988	53,688	198,006	16,105	2,333	13,773
EAGLE POINT	4,696	10,273	174,881	250	6,653	7,702	36,629	130,572	10,618	1,498	9,120
ESTACADA	3,905	8,417	156,212	205	5,955	6,309	31,663	115,546	9,463	1,247	8,216
EUGENE	76,186	139,141	3,211,846	9,648	115,913	149,000	578,789	2,465,566	205,230	21,840	183,390
FAIRVIEW	4,050	8,341	165,391	292	6,728	5,699	30,416	126,377	10,406	1,231	9,176
FLORENCE	5,748	10,765	187,516	784	7,405	21,808	44,866	122,777	9,847	1,590	8,257
FOREST GROVE	8,154	17,913	326,567	392	12,411	13,602	62,647	243,890	19,978	2,799	17,179
GLADSTONE	5,153	10,371	210,895	207	8,522	8,153	39,689	156,796	12,891	1,575	11,316
GRANTS PASS	24,177	49,135	809,816	2,636	30,515	55,940	167,701	582,526	47,039	7,649	39,390
GRESHAM	28,880	59,783	1,234,021	1,225	48,352	47,776	237,381	918,886	75,788	8,986	66,803
HERMISTON	8,156	18,523	292,117	368	11,933	14,961	50,957	232,145	18,924	2,908	16,016
HILLSBORO	31,595	69,069	1,576,902	2,799	57,372	45,287	303,715	1,206,781	100,847	10,640	90,208
HOOD RIVER	6,460	13,629	242,235	628	9,025	10,923	44,298	184,298	15,088	2,373	12,715
JACKSONVILLE	2,895	5,752	136,122	558	4,326	7,504	27,655	101,207	8,425	843	7,582
JUNCTION CITY	4,588	9,620	171,795	262	6,809	7,356	30,845	131,905	10,789	1,492	9,297
KEIZER	12,805	27,417	534,639	905	21,417	23,259	99,906	397,601	32,659	4,215	28,444
KLAMATH FALLS	19,290	40,290	669,984	1,091	26,320	39,845	118,117	510,462	41,496	5,898	35,598
LA GRANDE	6,387	12,550	221,029	394	9,072	11,657	38,492	167,098	13,614	2,146	11,468
LA PINE	3,760	7,767	114,369	248	4,414	7,877	25,817	78,925	6,262	1,073	5,189
LAKE OSWEGO	20,387	39,465	1,813,312	6,367	40,510	67,443	306,108	1,455,827	126,459	6,838	119,621
LEBANON	10,249	22,012	389,220	829	14,894	17,277	71,433	295,667	24,166	3,398	20,767
LINCOLN CITY	3,613	6,554	111,271	543	4,568	8,917	25,331	76,746	6,142	1,010	5,131
MADRAS	3,686	8,352	129,104	240	4,617	6,323	24,938	97,669	7,906	1,281	6,625

*Clackamas is an unincorporated area in Clackamas County.

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

All 2002 returns

City Distribution

City	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
MCMINNVILLE	11,791	25,314	472,878	1,254	17,225	24,235	90,819	351,310	28,825	3,882	24,943
MEDFORD	33,033	66,507	1,306,038	4,386	46,194	78,155	252,582	963,915	79,274	10,133	69,141
MILTON FREEWATER	3,959	8,714	109,674	180	4,385	5,395	21,791	82,764	6,536	1,288	5,248
MILWAUKIE	25,647	49,970	1,042,706	1,620	44,265	48,417	195,338	768,947	63,182	7,559	55,623
MOLALLA	4,950	11,289	190,527	127	7,563	6,585	38,806	142,020	11,574	1,628	9,946
MONMOUTH	3,527	6,977	133,864	122	4,846	6,060	23,756	101,533	8,341	1,041	7,300
MYRTLE CREEK	3,631	7,632	112,819	62	4,964	4,788	19,938	85,175	6,795	1,110	5,685
NEWBERG	9,629	20,633	461,799	728	15,544	15,983	84,516	355,283	29,650	3,246	26,405
NEWPORT	4,451	8,388	165,132	484	6,257	10,435	33,452	121,197	9,939	1,374	8,564
NORTH BEND	5,776	11,450	217,920	351	8,525	12,304	35,916	165,231	13,546	1,652	11,894
ONTARIO	5,539	12,411	184,642	597	6,783	9,173	33,433	142,793	11,551	2,836	8,715
OREGON CITY	19,624	41,521	893,438	1,506	34,758	31,816	179,323	665,831	55,130	6,198	48,932
PENDLETON	8,386	16,938	319,214	520	12,975	22,695	50,942	238,354	19,547	2,734	16,814
PHILOMATH	3,586	7,826	156,739	291	5,903	6,092	27,546	119,808	9,912	1,222	8,690
PORTLAND	296,391	539,894	14,168,927	37,663	500,513	533,821	2,504,789	11,042,457	928,727	85,686	843,042
PRINEVILLE	6,488	13,805	223,797	551	8,833	12,472	43,601	171,051	13,883	2,039	11,845
REDMOND	10,212	21,397	367,509	630	14,563	19,527	82,112	265,117	21,484	3,342	18,142
ROGUE RIVER	3,033	6,085	97,465	179	3,869	7,427	25,149	65,935	5,273	843	4,429
ROSEBURG	18,482	37,331	705,319	1,535	27,127	42,044	125,813	525,806	43,065	6,096	36,969
SALEM	77,340	161,410	3,173,868	5,974	117,755	156,215	594,731	2,377,880	195,920	25,124	170,796
SANDY	6,181	13,272	255,454	372	10,122	9,792	53,192	187,523	15,375	1,937	13,438
SCAPPOOSE	4,586	9,528	204,636	128	8,493	7,859	37,386	153,915	12,719	1,424	11,295
SEASIDE	3,209	5,980	106,027	345	4,000	6,765	21,562	77,665	6,313	887	5,426
SHERWOOD	7,784	18,118	479,432	572	15,822	14,166	97,244	368,208	31,129	2,767	28,362
SILVERTON	5,482	11,881	202,500	400	8,111	9,917	40,953	160,535	13,157	1,841	11,316
SPRINGFIELD	26,440	53,140	906,826	1,016	37,427	32,119	165,050	685,208	55,452	8,058	47,395
ST HELENS	5,597	12,073	224,076	213	9,369	7,938	42,841	170,179	13,943	1,785	12,157
STAYTON	3,723	8,011	139,710	262	5,401	5,668	25,563	105,309	8,589	1,214	7,374
SUTHERLIN	3,389	7,211	103,180	267	4,200	6,164	20,756	74,281	5,906	1,039	4,866
SWEET HOME	4,389	9,551	146,949	261	5,952	7,157	27,269	109,707	8,837	1,412	7,426
TALENT	3,096	6,133	96,600	302	3,781	5,428	19,576	70,567	5,662	905	4,757
THE DALLES	7,401	15,362	263,244	497	10,095	15,539	48,263	194,856	15,841	2,436	13,404
TIGARD	25,137	50,683	1,332,195	1,641	47,283	53,099	240,926	1,006,582	84,649	7,791	76,859
TILLAMOOK	5,091	10,363	170,660	188	6,959	9,042	33,606	124,716	10,052	1,632	8,421
TROUTDALE	7,184	15,610	312,397	118	12,465	9,788	58,843	234,765	19,349	2,367	16,982
TUALATIN	11,182	22,821	640,346	1,197	20,793	17,349	111,656	504,433	42,772	3,590	39,182
WEST LINN	11,699	25,030	919,389	1,914	23,418	28,462	167,203	721,387	62,120	4,185	57,935
WHITE CITY	3,455	7,794	98,963	155	3,882	3,217	20,058	73,915	5,824	1,171	4,654
WILSONVILLE	7,532	14,920	455,502	1,797	14,356	23,031	81,095	346,408	29,421	2,669	26,752
WOODBURN	8,648	21,553	270,981	496	9,556	16,375	56,950	194,369	15,445	3,138	12,307

TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

All 2002 returns

City Distribution													
City	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
ALBANY	21,115	2.1	40,573	75	1,617	1,810	7,129	30,641	2,519	309	2,210	5.4	7.2
ALOHA	15,464	2.2	44,701	31	1,771	1,182	7,710	34,395	2,848	335	2,514	5.6	7.3
ASHLAND	10,612	1.7	41,990	319	1,414	2,791	8,523	31,238	2,608	266	2,341	5.6	7.5
ASTORIA	6,592	2.0	36,173	71	1,478	2,159	6,533	26,717	2,179	295	1,884	5.2	7.1
BAKER CITY	4,740	2.1	31,764	106	1,271	2,226	6,270	23,747	1,912	334	1,578	5.0	6.6
BEAVERTON	53,506	2.0	49,453	66	1,833	1,501	8,202	38,572	3,237	319	2,918	5.9	7.6
BEND	36,492	1.9	43,891	164	1,513	2,139	9,033	32,843	2,733	300	2,433	5.5	7.4
BORING	5,950	2.1	51,110	58	1,757	2,386	9,931	38,108	3,189	319	2,870	5.6	7.5
BROOKINGS	5,360	1.9	33,884	98	1,307	2,936	7,200	23,661	1,917	278	1,639	4.8	6.9
CANBY	8,471	2.2	45,226	55	1,639	1,788	8,785	34,097	2,825	337	2,488	5.5	7.3
CENTRAL POINT	10,118	2.1	38,450	38	1,494	1,854	7,642	28,390	2,315	313	2,001	5.2	7.0
CLACKAMAS*	11,179	2.1	48,597	100	1,811	1,564	9,228	37,029	3,091	321	2,770	5.7	7.5
COOS BAY	9,560	2.0	33,569	48	1,341	1,984	5,884	25,184	2,039	289	1,751	5.2	7.0
CORNELIUS	4,672	2.5	38,924	27	1,383	1,121	7,169	30,085	2,451	401	2,051	5.3	6.8
CORVALLIS	24,599	1.8	45,262	140	1,613	2,470	7,209	34,917	2,926	292	2,634	5.8	7.5
COTTAGE GROVE	6,341	2.1	33,124	59	1,363	1,621	6,743	24,175	1,943	306	1,637	4.9	6.8
CRESWELL	3,373	2.2	39,658	83	1,470	1,393	7,499	29,943	2,451	349	2,103	5.3	7.0
DALLAS	7,141	2.2	37,757	50	1,513	1,959	7,518	27,728	2,255	327	1,929	5.1	7.0
EAGLE POINT	4,696	2.2	37,241	53	1,417	1,640	7,800	27,805	2,261	319	1,942	5.2	7.0
ESTACADA	3,905	2.2	40,003	52	1,525	1,616	8,108	29,589	2,423	319	2,104	5.3	7.1
EUGENE	76,186	1.8	42,158	127	1,522	1,956	7,597	32,363	2,694	287	2,407	5.7	7.4
FAIRVIEW	4,050	2.1	40,837	72	1,661	1,407	7,510	31,204	2,570	304	2,266	5.5	7.3
FLORENCE	5,748	1.9	32,623	136	1,288	3,794	7,806	21,360	1,713	277	1,437	4.4	6.7
FOREST GROVE	8,154	2.2	40,050	48	1,522	1,668	7,683	29,911	2,450	343	2,107	5.3	7.0
GLADSTONE	5,153	2.0	40,927	40	1,654	1,582	7,702	30,428	2,502	306	2,196	5.4	7.2
GRANTS PASS	24,177	2.0	33,495	109	1,262	2,314	6,936	24,094	1,946	316	1,629	4.9	6.8
GRESHAM	28,880	2.1	42,729	42	1,674	1,654	8,220	31,817	2,624	311	2,313	5.4	7.3
HERMISTON	8,156	2.3	35,816	45	1,463	1,834	6,248	28,463	2,320	357	1,964	5.5	6.9
HILLSBORO	31,595	2.2	49,910	89	1,816	1,433	9,613	38,195	3,192	337	2,855	5.7	7.5
HOOD RIVER	6,460	2.1	37,498	97	1,397	1,691	6,857	28,529	2,336	367	1,968	5.2	6.9
JACKSONVILLE	2,895	2.0	47,020	193	1,494	2,592	9,553	34,959	2,910	291	2,619	5.6	7.5
JUNCTION CITY	4,588	2.1	37,444	57	1,484	1,603	6,723	28,750	2,352	325	2,027	5.4	7.0
KEIZER	12,805	2.1	41,752	71	1,673	1,816	7,802	31,050	2,551	329	2,221	5.3	7.2
KLAMATH FALLS	19,290	2.1	34,732	57	1,365	2,066	6,123	26,463	2,151	306	1,845	5.3	7.0
LA GRANDE	6,387	2.0	34,606	62	1,420	1,825	6,027	26,162	2,132	336	1,796	5.2	6.9
LA PINE	3,760	2.1	30,417	66	1,174	2,095	6,866	20,991	1,665	285	1,380	4.5	6.6
LAKE OSWEGO	20,387	1.9	88,945	312	1,987	3,308	15,015	71,410	6,203	335	5,868	6.6	8.2
LEBANON	10,249	2.1	37,976	81	1,453	1,686	6,970	28,848	2,358	332	2,026	5.3	7.0
LINCOLN CITY	3,613	1.8	30,797	150	1,264	2,468	7,011	21,242	1,700	280	1,420	4.6	6.7
MADRAS	3,686	2.3	35,026	65	1,253	1,716	6,766	26,497	2,145	347	1,797	5.1	6.8

*Clackamas is an unincorporated area in Clackamas County.

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

All 2002 returns

City Distribution

City	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
MCMINNVILLE	11,791	2.1	40,105	106	1,461	2,055	7,702	29,795	2,445	329	2,115	5.3	7.1
MEDFORD	33,033	2.0	39,537	133	1,398	2,366	7,646	29,180	2,400	307	2,093	5.3	7.2
MILTON FREEWATER	3,959	2.2	27,703	45	1,108	1,363	5,504	20,905	1,651	325	1,326	4.8	6.3
MILWAUKIE	25,647	1.9	40,656	63	1,726	1,888	7,616	29,982	2,464	295	2,169	5.3	7.2
MOLALLA	4,950	2.3	38,490	26	1,528	1,330	7,840	28,691	2,338	329	2,009	5.2	7.0
MONMOUTH	3,527	2.0	37,954	35	1,374	1,718	6,736	28,787	2,365	295	2,070	5.5	7.2
MYRTLE CREEK	3,631	2.1	31,071	17	1,367	1,319	5,491	23,458	1,872	306	1,566	5.0	6.7
NEWBERG	9,629	2.1	47,959	76	1,614	1,660	8,777	36,897	3,079	337	2,742	5.7	7.4
NEWPORT	4,451	1.9	37,100	109	1,406	2,344	7,516	27,229	2,233	309	1,924	5.2	7.1
NORTH BEND	5,776	2.0	37,729	61	1,476	2,130	6,218	28,606	2,345	286	2,059	5.5	7.2
ONTARIO	5,539	2.2	33,335	108	1,225	1,656	6,036	25,780	2,086	512	1,573	4.7	6.1
OREGON CITY	19,624	2.1	45,528	77	1,771	1,621	9,138	33,929	2,809	316	2,494	5.5	7.3
PENDLETON	8,386	2.0	38,065	62	1,547	2,706	6,075	28,423	2,331	326	2,005	5.3	7.1
PHILOMATH	3,586	2.2	43,709	81	1,646	1,699	7,682	33,410	2,764	341	2,423	5.5	7.3
PORTLAND	296,391	1.8	47,805	127	1,689	1,801	8,451	37,256	3,134	289	2,844	6.0	7.6
PRINEVILLE	6,488	2.1	34,494	85	1,361	1,922	6,720	26,364	2,140	314	1,826	5.3	6.9
REDMOND	10,212	2.1	35,988	62	1,426	1,912	8,041	25,961	2,104	327	1,777	4.9	6.8
ROGUE RIVER	3,033	2.0	32,135	59	1,276	2,449	8,292	21,739	1,739	278	1,460	4.5	6.7
ROSEBURG	18,482	2.0	38,163	83	1,468	2,275	6,807	28,450	2,330	330	2,000	5.2	7.0
SALEM	77,340	2.1	41,038	77	1,523	2,020	7,690	30,746	2,533	325	2,208	5.4	7.2
SANDY	6,181	2.1	41,329	60	1,638	1,584	8,606	30,339	2,487	313	2,174	5.3	7.2
SCAPPOOSE	4,586	2.1	44,622	28	1,852	1,714	8,152	33,562	2,774	311	2,463	5.5	7.3
SEASIDE	3,209	1.9	33,040	108	1,247	2,108	6,719	24,202	1,967	277	1,691	5.1	7.0
SHERWOOD	7,784	2.3	61,592	74	2,033	1,820	12,493	47,303	3,999	356	3,644	5.9	7.7
SILVERTON	5,482	2.2	36,939	73	1,480	1,809	7,471	29,284	2,400	336	2,064	5.6	7.0
SPRINGFIELD	26,440	2.0	34,298	38	1,416	1,215	6,243	25,916	2,097	305	1,793	5.2	6.9
ST HELENS	5,597	2.2	40,035	38	1,674	1,418	7,654	30,405	2,491	319	2,172	5.4	7.1
STAYTON	3,723	2.2	37,526	70	1,451	1,522	6,866	28,286	2,307	326	1,981	5.3	7.0
SUTHERLIN	3,389	2.1	30,446	79	1,239	1,819	6,124	21,918	1,743	307	1,436	4.7	6.6
SWEET HOME	4,389	2.2	33,481	60	1,356	1,631	6,213	24,996	2,014	322	1,692	5.1	6.8
TALENT	3,096	2.0	31,202	97	1,221	1,753	6,323	22,793	1,829	292	1,536	4.9	6.7
THE DALLES	7,401	2.1	35,569	67	1,364	2,100	6,521	26,328	2,140	329	1,811	5.1	6.9
TIGARD	25,137	2.0	52,997	65	1,881	2,112	9,585	40,044	3,368	310	3,058	5.8	7.6
TILLAMOOK	5,091	2.0	33,522	37	1,367	1,776	6,601	24,497	1,975	321	1,654	4.9	6.8
TROUTDALE	7,184	2.2	43,485	16	1,735	1,363	8,191	32,679	2,693	330	2,364	5.4	7.2
TUALATIN	11,182	2.0	57,266	107	1,860	1,552	9,985	45,111	3,825	321	3,504	6.1	7.8
WEST LINN	11,699	2.1	78,587	164	2,002	2,433	14,292	61,662	5,310	358	4,952	6.3	8.0
WHITE CITY	3,455	2.3	28,643	45	1,124	931	5,805	21,394	1,686	339	1,347	4.7	6.3
WILSONVILLE	7,532	2.0	60,476	239	1,906	3,058	10,767	45,992	3,906	354	3,552	5.9	7.7
WOODBURN	8,648	2.5	31,335	57	1,105	1,894	6,585	22,476	1,786	363	1,423	4.5	6.3

IV. Appendices

APPENDIX A

OREGON PERSONAL INCOME BRACKETS AND TAX RATES, 1930 TO 2003

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

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

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

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

APPENDIX B

FEDERAL PERSONAL INCOME BRACKETS AND TAX RATES, 1988 TO 2003

Single						
	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6
	15.0%	28.0%	33.0%	Worksheet *		
1988	< 17,850	17,850 - 43,150	43,150 - 89,560	> 89,560		
1989	< 18,550	18,550 - 44,900	44,900 - 93,130	> 93,130		
1990	< 19,450	19,450 - 47,050	47,050 - 97,620	> 97,620		
	15.0%	28.0%	31.0%			
1991	< 20,350	20,350 - 49,300	> 49,300			
1992	< 21,450	21,450 - 51,900	> 51,900			
	15.0%	28.0%	31.0%	36.0%	39.6%	
1993	< 22,100	22,100 - 53,500	53,500 - 115,000	115,000 - 250,000	> 250,000	
1994	< 22,750	22,750 - 55,100	55,100 - 115,000	115,000 - 250,000	> 250,000	
1995	< 23,350	23,350 - 56,550	56,550 - 117,950	117,950 - 256,500	> 256,500	
1996	< 24,000	24,000 - 58,150	58,150 - 121,300	121,300 - 263,750	> 263,750	
1997	< 24,650	24,650 - 59,750	59,750 - 124,650	124,650 - 271,050	> 271,050	
1998	< 25,350	25,350 - 61,400	61,400 - 128,100	128,100 - 278,450	> 278,450	
1999	< 25,750	25,750 - 62,450	62,450 - 130,250	130,250 - 283,150	> 283,150	
2000	< 26,250	26,250 - 63,550	63,550 - 132,600	132,600 - 288,350	> 288,350	
	15.0%	27.5%	30.5%	35.5%	39.1%	
2001	< 27,050	27,050 - 65,550	65,550 - 136,750	136,750 - 297,350	> 297,350	
	10.0%	15.0%	27.0%	30.0%	35.0%	38.6%
2002	< 6,000	6,000 - 27,950	27,950 - 67,700	67,700 - 141,250	141,250 - 307,050	> 307,050
	10.0%	15.0%	25.0%	28.0%	33.0%	35.0%
2003	< 7,000	7,000 - 28,400	28,400 - 68,800	68,800 - 143,500	143,500 - 311,950	> 311,950

Joint						
	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6
	15.0%	28.0%	33.0%	Worksheet *		
	< 29,750	29,750 - 71,900	71,900 - 149,250	> 149,250		
	< 30,950	30,950 - 74,850	74,850 - 155,320	> 155,320		
	< 32,450	32,450 - 78,400	78,400 - 162,770	> 162,770		
	15.0%	28.0%	31.0%			
	< 34,000	34,000 - 82,150	> 82,150			
	< 35,800	35,800 - 86,500	> 86,500			
	15.0%	28.0%	31.0%	36.0%	39.6%	
	< 36,900	36,900 - 89,150	89,150 - 140,000	140,000 - 250,000	> 250,000	
	< 38,000	38,000 - 91,850	91,850 - 140,000	140,000 - 250,000	> 250,000	
	< 39,000	39,000 - 94,250	94,250 - 143,600	143,600 - 256,500	> 256,500	
	< 40,100	40,100 - 96,900	96,900 - 147,700	147,700 - 263,750	> 263,750	
	< 41,200	41,200 - 99,600	99,600 - 151,750	151,750 - 271,050	> 271,050	
	< 42,350	42,350 - 102,300	102,300 - 155,950	155,950 - 278,450	> 278,450	
	< 43,050	43,050 - 104,050	104,050 - 158,550	158,550 - 283,150	> 283,150	
	< 43,850	43,850 - 105,950	105,950 - 161,450	161,450 - 288,350	> 288,350	
	15.0%	27.5%	30.5%	35.5%	39.1%	
	< 45,200	45,200 - 109,250	109,250 - 166,500	166,500 - 297,350	> 297,350	
	10.0%	15.0%	27.0%	30.0%	35.0%	38.6%
	< 12,000	12,000 - 46,700	46,700 - 112,850	112,850 - 171,950	171,950 - 307,050	> 307,050
	10.0%	15.0%	25.0%	28.0%	33.0%	35.0%
	< 14,000	14,000 - 56,800	56,800 - 114,650	114,650 - 174,700	174,700 - 311,950	> 311,950

Married Filing Separately						
	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6
	15.0%	28.0%	33.0%	Worksheet *		
1988	< 14,875	14,875 - 35,950	33,950 - 113,300	> 113,300		
1989	< 15,475	15,475 - 37,425	37,425 - 117,895	> 117,895		
1990	< 16,225	16,225 - 39,200	39,200 - 123,570	> 123,570		
	15.0%	28.0%	31.0%			
1991	< 17,000	17,000 - 41,075	> 41,075			
1992	< 17,900	17,900 - 43,250	> 43,250			
	15.0%	28.0%	31.0%	36.0%	39.6%	
1993	< 18,450	18,450 - 44,575	44,575 - 70,000	70,000 - 125,000	> 125,000	
1994	< 19,000	19,000 - 45,925	45,925 - 70,000	70,000 - 125,000	> 125,000	
1995	< 19,500	19,500 - 47,125	47,125 - 71,800	71,800 - 128,250	> 128,250	
1996	< 20,050	20,050 - 48,450	48,450 - 73,850	73,850 - 131,875	> 131,875	
1997	< 20,600	20,600 - 49,800	49,800 - 75,875	75,875 - 135,525	> 135,525	
1998	< 21,175	21,175 - 51,150	51,150 - 77,975	77,975 - 139,225	> 139,225	
1999	< 21,525	21,525 - 52,025	52,025 - 79,275	79,275 - 141,575	> 141,575	
2000	< 21,925	21,925 - 52,975	52,975 - 80,725	80,725 - 144,175	> 144,175	
	15.0%	27.5%	30.5%	35.5%	39.1%	
2001	< 22,600	22,600 - 54,625	54,625 - 83,250	83,250 - 148,675	> 148,675	
	10.0%	15.0%	27.0%	30.0%	35.0%	38.6%
2002	< 6,000	6,000 - 23,350	23,350 - 56,425	56,425 - 85,975	85,975 - 153,525	> 153,525
	10.0%	15.0%	25.0%	28.0%	33.0%	35.0%
2003	< 7,000	7,000 - 28,400	28,400 - 57,325	57,325 - 87,350	87,350 - 155,975	> 155,975

Head of Household						
	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6
	15.0%	28.0%	33.0%	Worksheet *		
	< 23,900	23,900 - 61,650	61,650 - 123,790	> 123,790		
	< 24,850	24,850 - 64,200	64,200 - 128,810	> 128,810		
	< 26,050	26,050 - 67,200	67,200 - 134,930	> 134,930		
	15.0%	28.0%	31.0%			
	< 27,300	27,300 - 70,450	> 70,450			
	< 28,750	28,750 - 74,150	> 74,150			
	15.0%	28.0%	31.0%	36.0%	39.6%	
	< 29,600	29,600 - 76,400	76,400 - 127,500	127,500 - 250,000	> 250,000	
	< 30,500	30,500 - 78,700	78,700 - 127,500	127,500 - 250,000	> 250,000	
	< 31,250	31,250 - 80,750	80,750 - 130,800	130,800 - 256,500	> 256,500	
	< 32,150	32,150 - 83,050	83,050 - 134,500	134,500 - 263,750	> 263,750	
	< 33,050	33,050 - 85,350	85,350 - 138,200	138,200 - 271,050	> 271,050	
	< 33,950	33,950 - 87,700	87,700 - 142,000	142,000 - 278,450	> 278,450	
	< 34,550	34,550 - 89,150	89,150 - 144,400	144,400 - 283,150	> 283,150	
	< 35,150	35,150 - 90,800	90,800 - 147,050	147,050 - 288,350	> 288,350	
	15.0%	27.5%	30.5%	35.5%	39.1%	
	< 36,250	36,250 - 93,650	93,650 - 151,650	151,650 - 297,350	> 297,350	
	10.0%	15.0%	27.0%	30.0%	35.0%	38.6%
	< 10,000	10,000 - 37,450	37,450 - 96,700	96,700 - 156,600	156,600 - 307,050	> 307,050
	10.0%	15.0%	25.0%	28.0%	33.0%	35.0%
	< 10,000	10,000 - 38,050	38,050 - 98,250	98,250 - 159,100	159,100 - 311,950	> 311,950

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

APPENDIX C

OREGON PERSONAL EXEMPTION DEDUCTIONS AND EXEMPTION CREDITS

(TAX YEARS 1930 TO 2003)

Personal Exemption Deductions 1930 to 1982

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

Personal Exemption Credits 1983 to 2003

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

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

APPENDIX D

Federal Personal Exemptions and Standard Deductions

(Tax Years 1988 to 2003)

Federal Personal Exemption and Phaseouts

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

Federal Standard Deductions and Phaseouts for Itemized Deductions

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

Appendix E

2 Percent Surplus Refund (Kicker) History

The 1979 Oregon Legislature passed the “2 percent kicker” law, which requires the state to refund excess revenue to taxpayers when actual General Fund revenues exceed the forecast amount by more than 2 percent. This limitation is applied separately to corporate income tax revenue and the sum of personal income tax revenue and all other General Fund revenue. If revenues from the corporation income tax exceed their forecast by more than 2 percent, then all revenue in excess of the forecast is refunded to corporations. If revenues from all other General Fund sources exceed their forecast, the total excess is refunded to individuals through the personal income tax program. The information included here pertains only to the personal income tax kicker.

Prior to 1994, these refunds were made via a tax credit on the Oregon tax form for the calendar year in which the biennium ended. For example, actual revenues exceeded the forecast amount for the 1987–89 biennium (which ended on June 30, 1989), so the credit was allowed on the 1989 tax returns. The 1995 Oregon Legislature changed the law governing the method by which the refund was issued to taxpayers. Since 1995, the refunds have been made as direct payments to taxpayers via a check based on their liability for the first full calendar year of the biennium. These checks are mailed to taxpayers in the year in which the biennium ends and are commonly referred to as “kicker checks.” For example, actual revenues exceeded the forecast amount for the 1997–99 biennium so refunds were required. Based on 1998 income tax liability, taxpayers were issued checks in the fall of 1999.

Since the inception of the kicker law, refunds have been issued for seven of the twelve biennia. In the first two biennia (1979–81 and 1981–83) the state experienced a budget shortfall. Surpluses in each of the next three biennia resulted in refunds. For the 1989–91 biennium, the surplus of \$186 million would have resulted in a credit of approximately 10 percent, but the Legislature voted to suspend the kicker. The state experienced a surplus for 1991–93 but it was less than 2 percent, so refunds were not issued. In each of the following four biennia, surpluses exceeded the 2 percent limit so refunds were issued that ranged from 4.6 percent to 14.4 percent of a taxpayer’s liability. The recent recession caused a shortfall in the 2001-03 biennium, so there was no kicker. The table below shows the history of the personal income tax kicker.

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

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

Appendix F

Tax Law Changes 1980 to 2003

This appendix is a synopsis of tax law changes from 1980 to 2002 that should be kept in mind when comparing the personal income tax statistics from year to year.

Adjusted Gross Income (AGI)

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

Personal Exemptions and Exemption Credits

Prior to 1983, personal exemptions were deductions from Oregon AGI. In 1983, the personal exemption deduction was replaced by an \$85 exemption credit. Since tax year 1987, the personal exemption credit has been indexed for inflation. From 1987 to 2001, the index was based on the Portland Consumer Price Index (CPI). In 2002, the inflation index was changed to the U.S. city average. See Appendix C for the history of the personal exemption deduction and credit.

Surplus Refunds

Under a law passed in 1979, the state must refund excess revenue to taxpayers when actual General Fund revenues exceed the forecast amount by more than 2 percent. This limitation, termed the "2 percent kicker," is applied separately to corporate income tax revenues and to the sum of personal income tax and all other General Fund revenue. The state is required to refund to corporate and personal income tax filers the full amount by which each forecast was exceeded, not just the amount exceeding the 2 percent limit. See Appendix E for detail and a history of the personal income tax kicker.

Part-Year Resident and Nonresident Returns

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

Tax Law Changes by Year

Tax Year 1981

Federal Law:

The Economic Recovery Tax Act (ERTA) was passed. Generally, it lowered tax rates and made adjustments to counter the effects of inflation. Many of these changes became effective in subsequent tax years.

- The Accelerated Cost Recovery System (ACRS) went into effect for claiming depreciation of tangible assets.

Oregon Law:

- No major changes.

Tax Year 1982

Federal Law:

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

Oregon Law:

- The tax rates increased from 4 percent through 10 percent to 4.2 percent through 10.8 percent. The increase lasted for three years. Appendix A contains the complete rate and bracket structure.

- The weatherization and jobs tax credits ended in 1981 and could no longer be claimed.

Tax Year 1983

Federal Law:

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

Oregon Law:

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

Tax Year 1984

Federal Law:

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

Oregon Law:

- A subtraction was created for Social Security benefits that were taxed at the federal level. In effect, these benefits remained untaxed by Oregon.

Tax Year 1985

Federal Law:

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

Oregon Law:

- The tax rates decreased from 4.2 percent through 10.8 percent to 4 percent through 10 percent. Appendix A contains the complete rate and bracket structure.
- The child care credit was modified to be 40 percent of the federal child care credit.

- A new credit for donating unsalable fish to a gleaning cooperative or a member of Oregon Food Share became effective.

Tax Year 1986

Federal Law:

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

Oregon Law:

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

Tax Year 1987

Federal Law:

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

- The number of tax brackets was reduced from 15 to 5. Tax rates, which had ranged from 11 percent to 50 percent, were reduced to between 11 and 38.5 percent.
- The personal exemption was increased from \$1,080 to \$1,900.
- The zero bracket was replaced by a standard deduction based on filing status.
- The additional personal exemption for those 65 or older or blind was changed to an additional standard deduction.
- A taxpayer claimed as a dependent on someone else's return could no longer claim a personal exemption on their own return. The standard deduction for those claiming zero exemptions was the greater of \$500 or their earned income, up to the standard deduction amount of their filing status.
- Itemized deductions were curtailed in several ways: elimination of deduction for sales tax, more stringent limitations on medical expenses (7.5 percent floor), establishment of a 2 percent of AGI floor for miscellaneous itemized deductions, and a deduction limitation of 65 percent of consumer credit interest.
- The dividend exclusion, the deduction for married couples when both work, and the moving expense deduction (except as an itemized deduction) were eliminated.
- The referential treatment of capital gains was eliminated, making capital gains 100 percent taxable.

- A deduction for charitable contributions was available only to itemizers.
- “Passive activity” losses were no longer allowed to shelter income from other sources.
- The Accelerated Cost Recovery System (ACRS) was modified. The most significant change was the increase in the depreciation period for real estate investments.
- Income averaging was repealed.
- More stringent requirements on eligibility for the adjustment for Individual Retirement Account contributions were added.
- Added a new adjustment for self-employed health insurance deduction.
- The alternative minimum tax (AMT) rate increased to 21 percent.

Oregon Law:

- The tax rate structure was simplified by limiting the number of brackets to three, with tax rates of 5, 7 and 9 percent.
- The standard deduction amounts were raised and simplified: single, \$1,800; joint, \$3,000; head of household, \$2,640; and married filing separately, \$1,500.
- The personal exemption credit was indexed to inflation.
- The special tax on preference items was repealed.
- The maximum subtraction for federal tax was reduced from \$7,000 to \$3,000 for single, joint, and head-of-household returns and from \$3,500 to \$1,500 for married-filing-separate returns.
- The maximum subtraction for U.S. public retirement was increased from \$3,400 to \$5,000 per person; less restrictive requirements were adopted.
- The additional personal exemption for those 65 or older or blind was changed to an additional standard deduction. The additional standard deduction is \$1,200 for single or head-of-household filers and \$1,000 for married filing either jointly or separately.
- A taxpayer who could be claimed as a dependent on someone else’s return was no longer allowed to claim a personal exemption on their own return. The standard deduction for those claiming zero exemptions was the greater of \$500 or their earned income, up to

the standard deduction amount of their filing status.

- The credit for the permanently and totally disabled was increased from 15 percent of the federal amount to 40 percent of the federal amount.

Tax Year 1988

Federal Law:

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

Oregon Law:

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

Tax Year 1989

Federal Law:

- Parents could elect to report minor children’s investment income on their own federal return rather than filing a separate return for each child.
- Consumer interest deduction was limited to 20 percent.

Oregon Law:

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

Tax Year 1990

Federal Law:

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

- Consumer interest deduction was limited to 10 percent.

Oregon Law:

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

Tax Year 1991

Federal Law:

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

Oregon Law:

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

- Child development contributions.
- Youth apprenticeship programs expenses.

Tax Year 1992

Federal Law:

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

Oregon Law:

- A credit for the involuntary moving of a mobile home was created.
- Six other credits were modified:
 - The credit for income tax paid to another state had to be claimed on a nonresident return if income was taxed by both Oregon and one of the following: Arizona, California, Indiana, Virginia, or Guam.
 - Employees who purchased medical insurance through the Oregon Medical Insurance Pool could claim the health insurance credit.
 - The credit for sewage treatment works hook-up was increased to \$160 per year for hook-ups after December 31, 1991.
 - The business energy, pollution control, and reclaimed plastics credits were limited to those giving preference to Oregon producers of the recycled materials.

Tax Year 1993

Federal Law:

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

- Two marginal rates – 36 percent and 39.6 percent – were added to the rate structure. The complete rate and bracket structure are provided in Appendix B.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals was reinstated retroactive to June 30, 1992. Oregon allowed this deduction under a separate law.
- The exclusion for employer-provided educational assistance was extended.

- Nonresidential real property placed in service on or after May 13, 1993 was depreciated under the MACRS general depreciation system over a 39-year period.
- The expensing allowance of qualifying assets (section 179 expenses) increased to \$17,500.
- Goodwill and related intangibles (section 197 intangibles) began to be amortized over 15 years.

Oregon Law:

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

Tax Year 1994

Federal Law:

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

Oregon Law:

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

- Employer-provided educational assistance exclusion.
- Depreciation of nonresidential real property.

- Expensing certain tangible property (section 179 expenses).
- Amortization of goodwill and related intangibles.

Tax Year 1995

Federal Law:

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

Oregon Law:

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

Tax Year 1996

Federal Law:

- No major changes.

Oregon Law:

- Depreciation differences due to the Omnibus Budget Reconciliation Act of 1993 required certain adjustments or amended returns to be filed. If an Oregon addition or subtraction was taken for 1993 or 1994 for Section 179 expense, the taxpayer could either amend the 1993 or 1994 return or take a one-time adjustment on the 1996 Oregon return. For assets placed in service between 1981 and 1985 (ACRS assets), the taxpayer had to make a one-time adjustment on the 1996 return to align the Oregon basis with the federal basis. The one-time adjustment did not apply to depreciation of nonresidential real property placed in service in 1993 or 1994. Instead, the 1993 or 1994 return had to be amended.
- Effective January 1, 1996, the retirement income credit was figured on pension income only if it is included in Oregon taxable income. Prior to 1996, the credit was figured on pension income included in federal taxable income. Taxpayers may have needed to amend their 1996 returns due to this tax law change.
- The gain on the sale of certain business assets could be deferred if the proceeds were reinvested in qualifying business assets within six months.

Tax Year 1997

Federal Law:

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

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

Other changes included:

- Medical savings were a new federal adjustment allowed to persons covered only under a high-deductible health plan.
- The maximum individual retirement arrangement (IRA) for a spouse with little or no income was increased to \$2,000.
- A new tax credit could be claimed for qualified adoption expenses. The maximum credit was \$5,000 (\$6,000 for a child with special needs).

Oregon Law:

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

Tax Year 1998

Federal Law:

- An above-the-line deduction of up to \$1,000 for interest paid on a qualified student loan became effective.

- Three new tax credits could be claimed:
 - A child credit of up to \$400 for each qualifying child.
 - The Hope credit with a maximum of \$1,500 for qualified expenses for each student who qualified.
 - The lifetime learning credit with a maximum of \$1,000 per return.

Oregon Law:

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

Tax Year 1999

Federal Law:

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

Oregon Law:

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

Tax Year 2000

Federal Law:

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

Oregon Law:

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

Tax Year 2001

Federal Law:

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

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

Oregon Law:

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

Tax Year 2002

Federal Law:

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

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

Other changes included:

- All of the rates above 15 percent were reduced by 0.5 percentage points. For example, the 27.5 percent rate was reduced to 27 percent.

- The 10 percent bracket that became effective in 2001 became part of the rate structure.

- A retirement savings contributions credit went into effect.
- The IRA deduction limit was increased to \$3,000 (\$3,500 if age 50 or older).
- The self-employed health insurance deduction was increased to 70 percent.

Oregon Law:

- The federal tax subtraction was increased to \$3,250 (\$1,625 if married filing separately).
- The standard deductions were changed to \$1,640 for single or married filing separate filers; \$3,280 for joint or qualified widow(er) filers; and \$2,640 for head of household filers.
- Seven new credits became effective:
 - Advanced telecommunications facilities.
 - Child care division contributions.
 - Electronic commerce zone investment.
 - Employer scholarship.
 - On-farm processing facilities.
 - Oregon cultural trust.
 - Reservation enterprise zone.
- Taxpayers were able to use the federal farm income averaging method to compute tax liability from farm income.
- Capital gains on certain assets that had been used in farming were taxed at a rate of 5 percent.
- Four new charities were added to the charitable checkoff list:
 - Doernbecher Children's Hospital.
 - Oregon Humane Society.
 - The Oregon Salvation Army.
 - Oregon Veterans' Home.

Tax Year 2003

Federal Law:

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

- Tax rates above the 15 percent bracket were reduced. Appendix B contains all the rates and brackets.

- The child credit was increased to \$1,000.
- The bonus depreciation was increased to 50 percent and extended through 12/31/04.
- Dividends and capital gains are taxed at a maximum of 15 percent (5 percent for taxpayers in the 10 percent or 15 percent brackets).
- The self-employed health insurance deduction was increased to 100 percent.

Oregon Law:

- The federal tax subtraction was increased to \$3,500 (\$1,750 if married filing separately).
- The working family child care credit became refundable, which means that taxpayers

benefit from the entire amount of the credit even if it is greater than their tax liability.

- Capital gains from the liquidation of farm assets are taxed at 5 percent.
- Farmers are allowed to use income averaging when calculating Oregon taxes.
- One new charity was added to the charitable checkoff list:
 - Planned Parenthood of Oregon.

Appendix G

Glossary of Terms

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

Adjusted gross income (AGI). AGI consists of income subject to federal tax minus federal adjustments. For full-year returns, Oregon AGI corresponds to line 8 on the 2002 Oregon Form 40 or line 11 on the 2002 Oregon Form 40S and equals federal AGI.

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

AGI level. Adjusted gross income ranges by which personal income tax information is grouped in all but the four county summary tables. The AGI levels are increments of \$5,000 for low-income returns and \$10,000 or more for higher income filers.

Amortization. The gradual reduction of any amount over a period of time.

Basis. A taxpayer's cost of acquiring an asset, which is used to determine the asset's capital gain or loss.

Biennium. The period of two fiscal years for which the state budgets are determined. For example, July 1, 1999, to June 30, 2001, is referred to as the 1999–2001 biennium.

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

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

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

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

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

Demographic. A statistical characteristic of human populations.

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

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

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

Effective tax rate. The ratio of a taxpayer's tax liability to income.

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

Exemption tax credit. A \$145 credit for each exemption claimed on a 2002 return. This replaced a \$1,000 exemption in 1983. Exemption credits have been indexed for inflation since tax year 1987.

Expensing. To distribute qualifying, deductible expenses over several years.

Farm income. The amount of farm income reported on farm Schedule F. It does not include the farm income of any farm operated as a partnership or corporation.

Federal adoption credit. A credit for adoption

expenses, up to a maximum of \$5,000 per adopted child (\$6,000 for a child with special needs).

Federal child credit. A maximum credit of \$500 for each qualifying child is allowed.

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

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

Federal election on interest and dividends of a minor child. The amount of interest and dividend income earned by a minor child that is subject to the special federal tax. Beginning in 1989, this addition to federal AGI is required when parents elect to report the child's income on their own return. This addition was combined with other additions beginning on 1996 returns.

Federal pension subtraction. The portion of federal pension income earned before October 1, 1991, can be subtracted from adjusted gross income.

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

Federally taxable Social Security. Oregon does not tax Social Security income. The taxable portion of Social Security from the taxpayer's federal return is reported in Table D.1. The Social Security subtraction is reported in Table F.1.

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

HARRP. The Homeowner's and Renter's Refund Program, established in 1973 to provide property tax relief to low- and middle-income Oregonians. The limit on household income of HARRP recipients was reduced from \$17,500 to \$10,000 for tax year 1990, and the program was discontinued for 1991 and subsequent tax years.

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

Interest on installment sales. Interest on deferred tax liability for certain installment sales. Added to Oregon tax before credits.

Itemized returns. Returns claiming itemized deductions rather than taking the standard deduction.

Joint returns. A return representing the combined income of husband and wife, i.e., a return representing two taxpayers.

Kicker. See State surplus refund.

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

Miscellaneous income. Positive and negative income from rents, royalties, estates, trusts, S corporations, and partnerships reported on federal Schedule E.

Net federal tax. The sum of basic federal tax, alternate minimum tax, and tax on IRAs, minus federal tax credits.

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

Nontaxable returns. Returns with no tax liability.

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

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

Oregon medical deduction. Beginning with 1991 returns, filers who itemized and met the age requirement were entitled to an additional deduction of the lesser of Schedule A line one or line three. The age eligibility was 58 or older for 1991 and 1992 returns, and increased by one year every two years until it reached 62 in 1999 and 2000 respectively.

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

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

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

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

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

Retirement income credit. Beginning with 1991 returns, filers who meet the income and age 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 nonjoint returns. The age eligibility was 58 or older for 1991 and 1992 returns, and increased by one year every two years until it reached 62 in 1999 and 2000 respectively.

Returns (number of). The number of returns filed. For low AGI levels, this figure can be misleading. For example, the Oregon Department of Revenue receives returns each year from individuals who are claimed as dependents on their parents' returns but who receive individual earnings. Dependents who receive over \$700 of income are required to file an Oregon return, and others may choose to file to recover withholding.

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

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

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

State surplus refund (kicker). Oregon is required by law to refund excess revenue when revenues collected for the biennium are more than 2 percent higher than was forecast at the time the budget was adopted. Before 1995, refunds were made in the form of a credit on the tax return for the second year of the biennium. Refunds are now made as direct payments to taxpayers based on their tax liability for the first year of the biennium.

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

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

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

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

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

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

Tax liability. The amount of tax owed by a taxpayer.

Tax withheld. Amounts withheld by employers from salaries and wages. Amount withheld is based on wages earned during the pay period and the number of withholding allowances claimed. Tax also may be withheld from other income sources such as pensions and IRA distributions.

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

Taxable pensions (Table D). Includes taxable pension income, federally taxable Social Security income, and IRA distributions. These items are reported separately in Table D.1.

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

Unknown income. Total adjusted gross income is listed as "unknown" when the taxpayer does not identify the specific component(s) of income. Unknown income is included with "Other Income" in Table D and reported separately in Table D.1.

Working family child care credit. A credit available to low-income families with qualifying child care expenses. The amount is based on adjusted gross income and household size.