

Oregon
Personal Income Tax
Annual Statistics
Tax Year 1995

Oregon
Department
of Revenue

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Oregon Personal Income Tax Annual Statistics

Tax Year 1995

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**Compiled by
Research Section
Oregon Department of Revenue
Salem OR 97310**

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Introduction and Highlights

The personal income tax is the State of Oregon's largest source of revenue, accounting for 82.2 percent of General Fund revenues in fiscal year 1995–96, and over 80 percent in each fiscal year since 1988–89. Information about personal income tax, the State's dominant revenue source, is important in making accurate revenue forecasts and in assessing the revenue impacts of tax law changes.

This edition of *Oregon Personal Income Tax Annual Statistics* provides consistent data, historical documentation, and descriptive information for businesses, forecasters, government officials, and the general public regarding the personal income tax in Oregon. The report presents personal income tax statistics for tax year 1995 and historical tables and graphs comparing the 1995 data to previous years. All 1995 income tax returns received by the Department of Revenue in 1996 are included in the report.

Highlights

- o The Oregon Department of Revenue received 1.47 million 1995 personal income tax returns during 1996, a 3.2 percent increase from 1995.
- o Personal income tax revenue from 1995 returns totaled \$2.7 billion, up 16.6 percent over 1994, partially due to surplus refunds of 6.27 percent of 1994 tax liability. Without the 1994 surplus refund of \$157.5 million, 1995 personal income tax revenue would have been up 9.3 percent over 1994.
- o Total personal income, taxable and non taxable, of Oregonians rose 7.8 percent to almost \$68 billion. Tax due was 4.0 percent of personal income.
- o The total adjusted gross income of Oregon filers was \$48.2 billion in 1995, up 8.9 percent from 1994. For full-year residents, adjusted gross income was \$45.1 billion, up 8.6 percent from 1994.

- o Among the fastest growing components of income were interest and dividends, up 21 percent, pension income, and rent, partnership, and S-corporation income, each up 11 percent from 1994.
- o The total 1995 tax liability of full-year residents was \$2.6 billion, 16.4 percent higher than in 1994. The average tax liability was \$1,972, up from \$1,742 in 1994, due in part to the 1994 surplus refund that averaged \$116 for full-year residents.
- o The average adjusted gross income of full-year residents rose 5.7 percent to \$34,632. Over the same period the Consumer Price Index rose 2.9 percent, so incomes grew faster than inflation.
- o Among full-year resident filers, 64.5 percent received tax refunds averaging \$406, while 29.7 percent owed additional tax when filing their returns, an average of \$607. The remaining 5.8 percent of filers had a zero balance.

Oregon Personal Income Tax			
Selected Data Elements, 1994 and 1995			
(Dollars in millions except where indicated)			
	1994	1995	%
			Chg
Number of Returns	1,420,871	1,467,014	3.2%
Full Year	1,267,485	1,302,656	2.8%
Part Year & Nonresident	153,386	164,358	7.2%
Adjusted Gross Income	\$44,296	\$48,232	8.9%
Full Year	\$41,545	\$45,113	8.6%
Part Year & Nonresident	\$2,751	\$3,119	13.4%
Taxable Income	\$34,895	\$37,878	8.5%
Full Year	\$32,570	\$35,275	8.3%
Part Year & Nonresident	\$2,324	\$2,603	12.0%
Tax Due	\$2,357	\$2,747	16.6%
Full Year	\$2,208	\$2,569	16.4%
Part Year & Nonresident	\$149	\$178	19.5%
Avg. Tax Due (dollars)	\$1,659	\$1,873	12.9%
Full Year	\$1,742	\$1,972	13.2%
Part Year & Nonresident	\$972	\$1,083	11.4%
Effective Tax Rate*	5.3%	5.7%	7.0%
Full Year	5.3%	5.7%	7.1%
Part Year & Nonresident	5.4%	5.7%	5.4%
Personal Income	\$62,938	\$67,870	7.8%

* Tax Due divided by Adjusted Gross Income

Guide to Using the Data

Adjusted Gross Income

Oregon personal income tax is tied to federal adjusted gross income, which equals federally taxable gross income minus federal adjustments such as IRA contributions, moving expenses, and forfeited interest. Nontaxable income such as welfare payments, gifts and bequests, nontaxable interest, and the federally nontaxable portion of Social Security, are not included in gross taxable income.

For full-year residents, Oregon adjusted gross income is the same as federal adjusted gross income. The adjusted gross income of part-year residents and nonresidents in this publication includes only the Oregon portion of their income.

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

Report Organization

The report consists of seven sections and three appendices. Section 1 contains historical tables and graphs comparing 1995 personal income tax data to previous years. These tables use nominal dollars (not adjusted for inflation).

Section 2 provides a summary of personal income tax law effective in 1995 along with the 1995 tax rate charts. Following section 2 is a flow chart of the components of Oregon personal income taxes.

Sections 3 through 7 contain detailed tables for tax year 1995: section 3 for all returns filed, section 4 for full-year resident returns, section 5 for part-year and nonresident returns, section 6 for all returns by county, and section 7 for individual counties and other states. The county is assigned based on the address on the tax return.

Except for the four aggregate county tables in section 6, where each row contains data for one county, the rows in the detailed tables each present data for one adjusted gross income (AGI) level. The tables for all returns in section 3 of this report include full-year residents, part-year residents, and nonresidents. Only the Oregon portion of the income of part-year residents and nonresidents is taken into account in determining their AGI level. For example, a return reporting federal AGI of \$100,000 and Oregon AGI of \$5,000 would appear in the 4–6 thousand AGI level row on the tables.

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

Detailed Tables

The letter designation on each detailed table indicates its contents. Tables with a letter and number designation provide more detailed breakdowns of data in the corresponding letter-only designated table.

The second line on the detailed tables indicates what returns are included in the table. There are multiple tables with the same letter designation, each containing the same data elements for all or a subset of the returns. For example, there are many tables designated Table A each for a different set of returns.

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

Change from Previous Years

Table I includes distributions of returns reporting additional standard deductions for age 65 or over or for blindness. The 1995 table includes only standard deduction returns. Tables for previous years included all returns that indicated age over 65 or blindness.

Appendices

Appendix I contains a synopsis of tax law changes from 1980 to 1995 which should be considered when comparing the data from various tax years. Appendix II contains charts of tax rates and personal exemption deductions and credits over the years. Appendix III provides a glossary of terms used in this report.

Section 1. Historical Trends

This section presents data for the 1995 tax year and previous years for comparison purposes. In making year-to-year comparisons, tax law changes should be taken into account. Appendix I provides a synopsis of tax law changes affecting tax years 1980 through 1995.

Total Oregon Tax Revenue and Adjusted Gross Income

For the 1995 tax year, Oregon personal income tax revenue was \$390.5 million higher than the 1994 level. Net of the \$157.5 million surplus refund returned to 1994 taxpayers, 1995 personal income tax revenue increased \$233 million. Exhibit 1 shows a history of Oregon personal income tax revenue from 1980 to 1995. Over that period, revenues have grown every year except 1985 and 1987, although growth rates have varied dramatically from year to year. Tax rate reductions as well as surplus refunds contributed to the decline in revenues in 1985 and 1987. In 1985 a 0.8 percent surcharge that was imposed in 1982 was eliminated, and in 1987 rates were further reduced by 1.0 percentage point and the number of tax brackets was reduced from seven to three.

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

Surplus refunds for the 1985, 1987, and 1989 biennia were returned to personal income taxpayers through tax credits on the return for the second year of the biennium. For the 1991 tax year, a credit of approximately 10 percent would have returned about \$200 million to taxpayers, but the legislature suspended the credit for that year. Personal income tax revenue for the 1991–93 biennium was \$18 million (0.4 percent) lower than was forecast for the biennium, so the kicker was not triggered.

The 1995 Legislative session changed the law governing the method of returning unanticipated surplus revenue to personal income taxpayers. General Fund revenue for the 1993–1995 bienni-

um in the “all other” pot exceeded the estimate by \$163.6 million, or 2.8 percent. The unanticipated excess revenue, less processing costs, was refunded to personal income taxpayers by a check mailed to them by December 1, 1995 for 6.27 percent of their 1994 tax liability.

Exhibit 1 shows total personal income tax revenue from 1980 to 1995. As shown by the last two columns of Exhibit 1, in the absence of the two percent kicker, Oregon would have experienced a much less volatile revenue stream from the personal income tax. The final column also shows that revenue grew relatively slowly in 1990 and 1991 after very rapid growth in 1988 and 1989. The slowing of revenue growth was a result of the sluggish growth in employment and incomes in 1990 and 1991. In 1992 growth accelerated again, to 9.8 percent over the prior year. In 1993 growth remained strong, with revenue growing 9.4 percent. In 1994, growth slowed to 0.5 percent, due primarily to the 6.27 percent surplus refund returned to taxpayers, and then accelerated to 16.6 percent in 1995. In the absence of the effect of the surplus refund, growth would have been 7.2 percent in 1994, and 9.3 percent in 1995.

Exhibit 2 shows that the pattern of adjusted gross income growth is similar to that of revenue growth. After rapid growth in the mid to late 1980s, growth slowed in the early 1990s, falling sharply from 8.2 percent in 1990 to 3.8 percent in 1991. The rate of growth jumped back up to 7.7 percent in 1992, slowed slightly to 7.5 percent in 1993 and to 6.2 percent in 1994. In 1995, the rate of growth accelerated to 8.9 percent.

Personal Income Tax Information and Economic Indicators

Exhibit 3 presents Oregon personal income tax information and selected economic and demographic indicators from 1985 to 1995. This information is useful in relating changes in economic activity to changes in revenue.

Oregon’s population, as estimated by the Center for Population Research and Census at Portland State University, grew more rapidly in 1995 than in 1994, 1.6 percent after an increase of 1.4 percent in 1994. Between 1994 and 1995 the number of Oregon tax returns filed increased 3.2 percent, with the 7.2 percent growth in the number of part-year and non-resident returns exceeding the 2.8 percent growth in

the number of full-year returns. Nonagricultural employment grew by four percent in 1995, down from 4.2 percent in 1994.

The adjusted gross income of full-year Oregon filers grew by 8.6 percent in 1995, up from six percent in 1994.

Total income tax was four percent of personal income in 1995, up from 3.7 percent in 1994. Without the surplus refund, tax due would have been four percent of personal income in 1994. Excluding the years with surplus refunds, this percentage has risen slightly from 3.5 in 1986 to 3.7 percent in 1988, 1990 and 1991, 3.8 percent in 1992, and 4.0 percent in 1993 and 1995. Personal income includes income from both taxable and nontaxable sources.

Distributions by Adjusted Gross Income Level

Exhibit 4 presents average tax due and effective tax rates by adjusted gross income level from 1985 to 1995 for full-year resident filers. Tax due is the amount of tax liability after subtracting credits and surplus refunds. The effective tax rate is tax due as a percent of adjusted gross income.

Starting in 1993, Oregon indexed its income tax brackets to inflation to prevent taxpayers from being forced into a higher brackets simply by inflation. The effect of this change has been to reduce or eliminate the growth in the effective tax rate. Due to the 1994 surplus refund, average tax due decreased in all of the positive income categories, and then increased in 1995. The 1995 average tax due is slightly over the 1993 average for positive income categories under \$30 thousand, and less than the 1993 average for higher income categories.

Effective tax rates, likewise, decreased in 1994 and then increased in 1995 for all the positive income levels. For positive income under \$10 thousand the effective tax rate was slightly higher in 1995 than in 1993. For income levels between \$10 thousand and \$30 thousand, effective tax rates were almost identical in 1995 and 1993. For income categories over \$30 thousand, effective tax rates were slightly lower in 1995 than in 1993.

Exhibit 5 illustrates that the distributions of number of full-year returns and tax due shifted into higher income categories between 1994 and 1995, continuing a trend seen throughout the 1980s and 1990s as prices and incomes increased. The percentage of taxpayers in positive income categories under \$40 thousand declined in 1995 and the per-

centage in categories over \$40 thousand increased. The percentage of tax liability was less in 1995 than in 1994 for each positive income category under \$60 thousand, and higher for each of the two highest income categories. Just four percent of full-year returns reported adjusted gross income of \$100 thousand or more, but these taxpayers incurred 31 percent of the total tax liability. An additional ten percent of the 1995 full-year returns reported income of over \$60 thousand and paid 23.2 percent of the 1995 taxes.

The shift to higher income categories caused average tax after credits (before deducting the 1994 surplus refund) for full-year filers to increase \$114 or 6.1 percent from \$1,858 in 1994 to \$1,972 in 1995.

As shown in Exhibit 6, the share of positive adjusted gross income reported on full-year returns fell at low and middle income levels, and rose at income levels above \$60 thousand. In 1995, filers in the top two categories, \$60 thousand and above, reported total positive adjusted gross income of \$20.5 billion or 45 percent of total positive adjusted gross income, up from \$17.6 billion or 42 percent in 1994. Of that amount, filers in the \$100 thousand and over income category reported \$10.9 billion, while those in the \$60 to \$100 thousand category reported \$9.6 billion.

Sources of Income

Exhibit 7 displays sources of income and adjustments to income reported on full-year returns for tax years 1985 to 1995. Adjustments are items listed on federal forms 1040 and 1040A that are subtracted from total income to compute adjusted gross income. For more detailed breakdowns of income sources and adjustments by adjusted gross income levels, see Tables D1 through D10 and E1 through E3 in Section 4.

Wages, salaries, and tips are the primary sources of income for Oregon taxpayers, comprising 68.8 percent of adjusted gross income in 1995. This share has fallen substantially from its 1985 level of 80.2 percent. Part of the drop is a result of a reporting change in 1987 that transferred income previously reported as wages to the "other income" category. Dividends and interest have declined from 11.6 percent of adjusted gross income in 1985 to 6.5 percent in 1995. During the same period, income from rent, royalties, partnerships, and S corporations has increased from 0.5 percent to 5.1 percent of adjusted gross income and pension income has risen from 5.4 to 7.9 percent of adjusted gross income.

Part-year Residents

Oregon's population has grown rapidly in recent years. From 1988 to 1995, the average annual growth

rate of 1.92 percent far exceeds the natural increase in population of about 0.6 percent per year. An expanding economy has attracted people to Oregon, resulting in a net in-migration of over 10 thousand taxpayer households per year for 1988 through 1995. Because the household size of migrants is about 2.0, net in-migration of 10,000 taxpayers represents an increase of 20,000 people.

Exhibits 8, 9, and 10 in section 5 give information about part-year residents entering or leaving Oregon. Exhibit 8 shows the total number of taxpayers moving to and from Oregon from 1985 through 1995. During the recession of the early 1980s, more taxpayers left Oregon than entered the state. In 1985, the net out-migration slowed to 450. Beginning in 1986, the trend reversed, and net in-migration increased from 1,600 in 1986 to over 7,000 in 1987. Net in-migration reached its peak in 1990 at 13,700, declined to 12,200 in 1991, then grew to almost 13,000 in 1992. After declining to slightly over 11,000 in 1993, net in-migration increased to 12,800 in 1994 and 13,100 in 1995 when in-migration reached a high of 38,600.

Exhibit 9 shows the number and percent of in-migrants by county of destination. In 1995, as in previous years, in-migrants were drawn to counties roughly in proportion to existing populations. The three counties comprising the Portland metropolitan area attracted almost 50 percent of the in-migrants. An additional 10 percent chose Lane county as their destination.

Exhibit 10 shows the number of taxpayers moving from Oregon each year by state of destination. Taxpayers moved from Oregon in 1994 to all 49 other states, Washington, D.C., Guam, Puerto Rico, the Virgin Islands and to other countries. The most frequent destinations were the nearby states of Washington, California, and Idaho, which attracted 52 percent of all out-migrants. Arizona was also a popular destination, attracting over 5 percent of out-migrants.

County Data

Because the characteristics of taxpayers vary by geographic area within the state, sections 6 and 7 provide county-level information for all returns. Exhibit 11 shows a breakdown of the number of returns, total adjusted gross income, and total tax

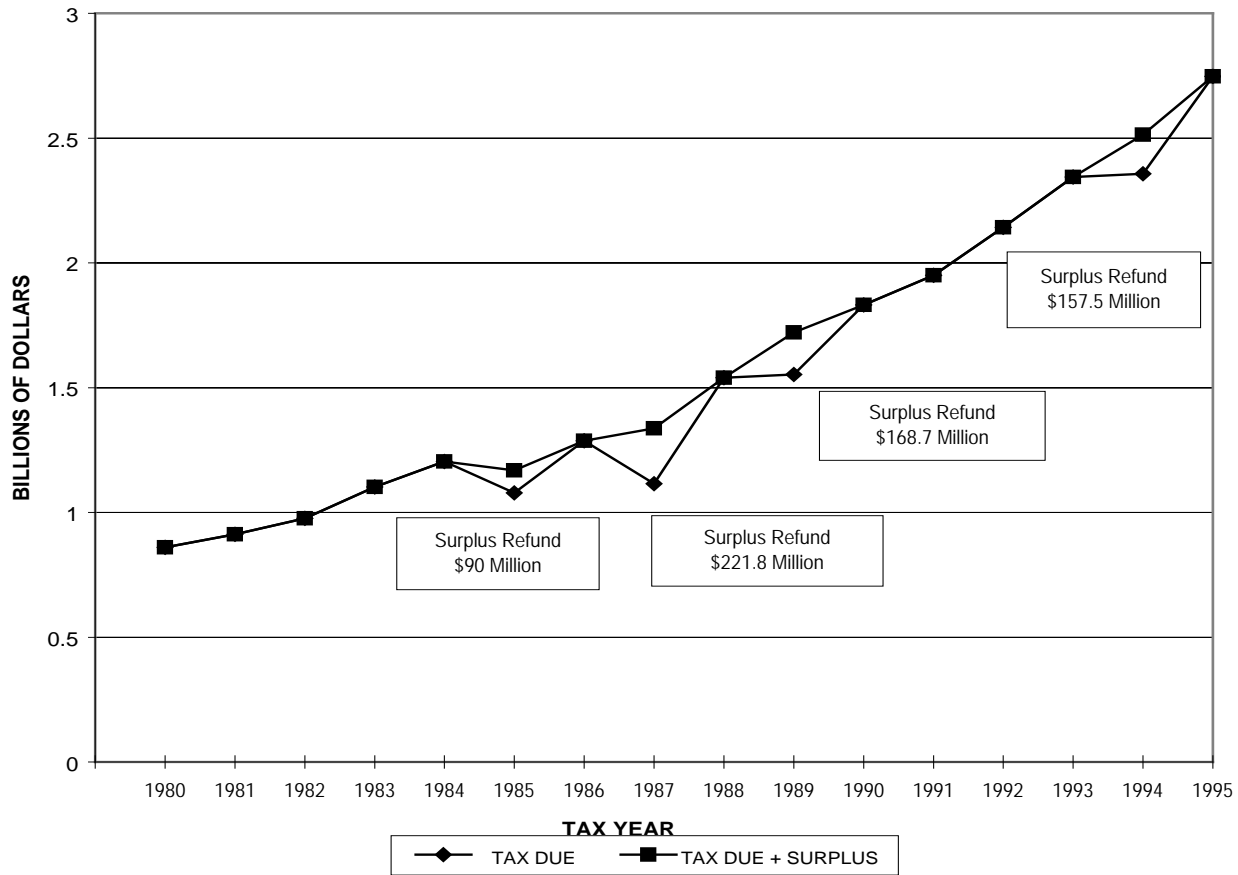
due by county, and the percent change from 1994 to 1995. Exhibits 12 and 13 are maps showing averages of adjusted gross income and tax due for all returns in each county, and Exhibit 14 shows effective tax rates by county. The county is assigned based on the address on the tax return.

The three counties forming the Portland metropolitan area — Multnomah, Washington, and Clackamas — filed 40 percent of the tax returns, reporting 47.4 percent of the adjusted gross income and 49.6 percent of the total tax due. The Willamette Valley, comprised of Lane, Linn, Benton, Polk, Marion, and Yamhill counties, accounts for an additional 24.3 percent of returns filed, 23.6 percent of adjusted gross income, and 23.1 percent of tax due.

Despite this concentration of taxpayers in the Portland metropolitan area and the Willamette Valley, sparsely populated Wheeler County, with 5.1 percent increase in returns filed, was the fastest growing county in 1995. Close behind were Yamhill, with 4.9 percent increase in returns filed, Deschutes with 4.7 percent increase, and Gilliam with 4.3 percent. For adjusted gross income, the fastest growing counties were Washington with 11.7 percent increase and Multnomah with 10.9 percent increase. Other counties with over 9 percent increase in adjusted gross income were Columbia (9.6 percent), Clackamas (9.2 percent), and Yamhill (9.0 percent). Due to the 1994 surplus refund, tax due increased in 1995 for all counties except Harney. The counties that experienced the greatest increase were Washington (21.5 percent), Multnomah (19.7 percent), Wheeler (19.6 percent), and Klamath (18.1 percent). Tax due increased by a larger percentage than adjusted gross income because the surplus refund affected the 1994 tax due but not adjusted gross income.

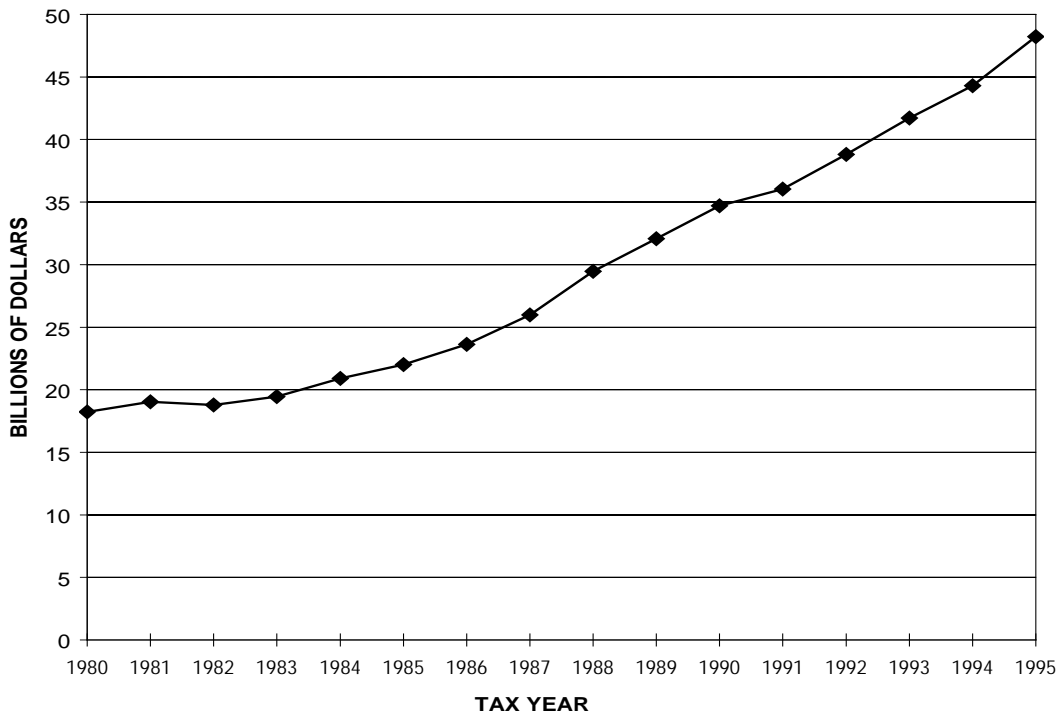
The maps in Exhibits 12 and 13 show that the counties with the highest average adjusted gross incomes and tax due are clustered in the Portland metropolitan area and the Willamette valley. Deschutes county taxpayers also reported adjusted gross income averaging over \$32 thousand. Lower incomes and taxes due are found in the eastern and southern parts of the state, and along the coast. The map in Exhibit 14 shows that Washington and Clackamas counties have effective tax rates over 5.9 percent, followed by Benton and Multnomah counties with over 5.7 percent.

EXHIBIT 1
PERSONAL INCOME TAX REVENUE
BEFORE AND AFTER SURPLUS REFUND



YEAR	Total Tax Due (\$000)	Percent Change	Surplus Refund (\$000)	Surplus Refund Percentage	Before Surplus Refund (\$000)	Percent Change
1980	859,599		NA	NA	859,599	
1981	912,628	6.2%	NA	NA	912,628	6.2%
1982	976,026	6.9%	NA	NA	976,026	6.9%
1983	1,102,109	12.9%	NA	NA	1,102,109	12.9%
1984	1,204,360	9.3%	NA	NA	1,204,360	9.3%
1985	1,078,151	-10.5%	90,013	7.7%	1,168,164	-3.0%
1986	1,287,536	19.4%	NA	NA	1,287,536	10.2%
1987	1,114,519	-13.4%	221,824	16.6%	1,336,343	3.8%
1988	1,539,349	38.1%	NA	NA	1,539,349	15.2%
1989	1,552,999	0.9%	168,726	9.8%	1,721,725	11.8%
1990	1,831,472	17.9%	NA	NA	1,831,472	6.4%
1991	1,950,232	6.5%	NA	NA	1,950,232	6.5%
1992	2,142,329	9.8%	NA	NA	2,142,329	9.8%
1993	2,344,233	9.4%	NA	NA	2,344,233	9.4%
1994	2,356,720	0.5%	157,466	6.27%	2,514,185	7.2%
1995	2,747,261	16.6%	NA	NA	2,747,261	9.3%

EXHIBIT 2
TOTAL ADJUSTED GROSS INCOME
ALL RETURNS 1980 TO 1995



Tax Year	Total Adjusted Gross Income (\$'000)	Percent Change
1980	18,229,091	7.5%
1981	19,044,675	4.5%
1982	18,776,721	-1.4%
1983	19,441,574	3.5%
1984	20,901,802	7.5%
1985	22,016,229	5.3%
1986	23,634,636	7.4%
1987	25,981,140	9.9%
1988	29,468,040	13.4%
1989	32,076,903	8.9%
1990	34,702,435	8.2%
1991	36,031,094	3.8%
1992	38,816,694	7.7%
1993	41,708,590	7.5%
1994	44,295,925	6.2%
1995	48,231,919	8.9%

EXHIBIT 3. OREGON PERSONAL INCOME TAX INFORMATION AND SELECTED ECONOMIC INDICATORS, 1985-1995

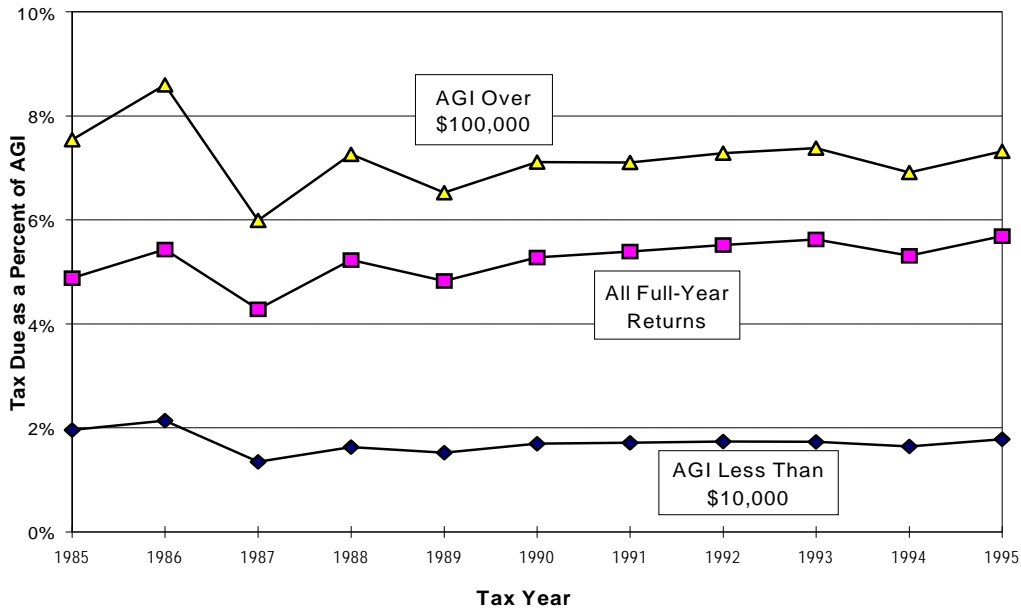
(ANNUAL LEVELS AND PERCENTAGE CHANGE FROM PRECEDING YEAR)

Year	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
Total Returns	1,108,083 1.2	1,117,501 0.8	1,155,975 3.4	1,219,529 5.5	1,271,045 4.2	1,304,122 2.6	1,323,687 1.5	1,352,559 2.2	1,381,832 2.2	1,420,871 2.8	1,467,014 3.2
Full-year Returns:	1,013,471 0.9	1,018,518 0.5	1,050,218 3.1	1,104,981 5.2	1,146,127 3.7	1,176,920 2.7	1,194,895 1.5	1,211,927 1.4	1,235,970 2.0	1,267,485 2.5	1,302,656 2.8
* Total AGI (millions)	21,031 5.1	22,558 7.3	24,662 9.3	27,740 12.5	30,292 9.2	32,597 7.6	34,047 4.4	36,526 7.3	39,184 7.3	41,545 6.0	45,113 8.6
* Total Tax Due (thousands)	1,026,615 -10.7	1,225,123 19.3	1,054,352 -13.9	1,452,119 37.7	1,461,188 0.6	1,719,739 17.7	1,835,046 6.7	2,013,765 9.7	2,203,542 9.4	2,207,612 0.2	2,569,222 16.4
* Average AGI (dollars)	20,752 4.2	22,148 6.7	23,483 6.0	25,105 6.9	26,430 5.3	27,697 4.8	28,494 2.9	30,139 5.8	31,703 5.2	32,777 3.4	34,632 5.7
* Average Tax Due (dollars)	1,013 -11.5	1,203 18.8	1,004 -16.5	1,314 30.9	1,275 -3.0	1,461 14.6	1,536 5.1	1,662 8.2	1,783 7.3	1,742 -2.3	1,972 13.2
* Average Refund (dollars)	412 46.1	329 -20.1	515 56.5	265 -48.5	333 25.7	313 -6.0	315 0.6	339 7.6	369 8.8	385 4.3	406 5.5
Personal Income (millions)	34,493 5.4	36,356 5.4	38,265 5.3	41,327 8.0	45,452 10.0	49,841 9.7	52,276 4.9	55,669 6.5	59,236 6.4	62,938 6.3	67,870 7.8
Oregon Tax Due as a Percent of Personal Income **	3.1%	3.5%	2.9%	3.7%	3.4%	3.7%	3.7%	3.8%	4.0%	3.7%	4.0%
Wage & Salary Income (millions)	18,909 4.9	19,942 5.5	21,366 7.1	23,388 9.5	25,330 8.3	27,712 9.4	28,981 4.6	30,974 6.9	32,758 6.0	35,200 7.5	38,164 8.4
Portland CPI (1982-84=100)	106.7 3.8	108.2 1.4	110.9 2.5	114.8 3.5	120.5 5.0	127.4 5.7	133.8 5.1	139.9 4.5	144.7 3.5	148.9 2.9	153.2 2.9
Nonag. Employment (thousands)	1,029.5 2.3	1,058.1 2.8	1,099.5 3.9	1,155.8 5.1	1,209.2 4.6	1,244.6 3.5	1,244.7 0.0	1,267.4 1.8	1,308.3 3.2	1,362.9 4.2	1,416.9 4.0
Population (thousands)	2,676 0.6	2,660 -0.6	2,690 1.1	2,741 1.9	2,791 1.8	2,856 2.3	2,930 2.6	2,979 1.7	3,038 2.0	3,082 1.4	3,132 1.6
Unemployment Rate(%)	8.8	8.5	6.2	5.8	5.7	5.5	6.0	7.5	7.2	5.4	4.8

* Full-year Returns

** All Returns

EXHIBIT 4
EFFECTIVE TAX RATES
FULL-YEAR RETURNS 1985 TO 1995



Average Tax Due:

AGI Level (\$000)	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
Negative	47	72	8	6	10	12	20	9	6	26	11
0 - 10	100	110	68	81	76	85	87	88	88	83	90
10 - 20	556	604	439	526	478	523	519	514	509	477	510
20 - 30	1,160	1,256	947	1,130	1,030	1,111	1,128	1,134	1,132	1,064	1,133
30 - 40	1,722	1,852	1,474	1,755	1,611	1,734	1,774	1,777	1,775	1,667	1,762
40 - 50	2,298	2,475	2,050	2,435	2,232	2,391	2,461	2,465	2,466	2,312	2,438
50 - 60	2,952	3,191	2,670	3,170	2,895	3,103	3,193	3,194	3,199	2,978	3,130
60 - 100	4,324	4,709	3,821	4,590	4,185	4,508	4,588	4,630	4,675	4,355	4,606
100+	13,949	16,742	11,059	14,606	12,858	13,936	13,441	14,239	15,498	14,417	15,382
All Returns	1,013	1,203	1,004	1,314	1,275	1,461	1,536	1,662	1,783	1,742	1,972

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

AGI Level (\$000)	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
Negative	-0.14%	-0.20%	-0.02%	-0.01%	-0.03%	-0.03%	-0.03%	-0.02%	-0.01%	-0.06%	-0.03%
0 - 10	1.96	2.14	1.35	1.63	1.52	1.70	1.72	1.74	1.73	1.64	1.78
10 - 20	3.78	4.10	2.98	3.57	3.24	3.55	3.52	3.49	3.46	3.24	3.45
20 - 30	4.68	5.07	3.83	4.57	4.17	4.50	4.57	4.59	4.58	4.31	4.59
30 - 40	4.99	5.35	4.26	5.06	4.64	4.99	5.10	5.10	5.10	4.79	5.06
40 - 50	5.18	5.57	4.60	5.47	5.00	5.36	5.51	5.52	5.52	5.17	5.45
50 - 60	5.44	5.87	4.90	5.82	5.31	5.69	5.85	5.85	5.86	5.45	5.72
60 - 100	5.92	6.45	5.24	6.27	5.70	6.14	6.24	6.28	6.32	5.87	6.18
100+	7.54	8.60	5.99	7.26	6.52	7.11	7.11	7.28	7.38	6.91	7.32
All Returns	4.88	5.43	4.28	5.23	4.82	5.27	5.39	5.51	5.62	5.31	5.69

EXHIBIT 5. DISTRIBUTION OF NUMBER OF FILERS AND TAX DUE BY AGI LEVEL

FULL-YEAR RETURNS 1985 TO 1995

Percentage Distribution of Number of Full-Year Returns:

AGI Level

(\$000)	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
Negative	1.2%	1.2%	1.1%	0.9%	0.8%	0.7%	0.7%	0.7%	0.7%	0.7%	0.8%
0 - 10	32.6	31.5	31.5	30.4	30.4	27.6	26.4	25.3	24.8	24.3	23.2
10 - 20	24.5	23.9	23.9	22.8	22.8	22.4	22.3	22.0	21.8	21.4	21.0
20 - 30	18.1	17.7	17.7	16.4	16.4	16.0	15.9	15.7	15.4	15.2	15.1
30 - 40	11.7	11.9	11.9	11.7	11.7	11.7	11.7	11.6	11.4	11.3	11.2
40 - 50	6.1	6.7	6.7	7.4	7.4	8.1	8.4	8.6	8.6	8.5	8.6
50 - 60	2.7	3.2	3.2	4.3	4.3	5.0	5.3	5.7	5.9	6.1	6.4
60 - 100	2.3	3.0	3.0	4.6	4.6	6.1	6.8	7.7	8.3	9.1	9.9
100+	<u>0.8</u>	<u>1.0</u>	<u>1.0</u>	<u>1.7</u>	<u>1.7</u>	<u>2.2</u>	<u>2.4</u>	<u>2.8</u>	<u>3.1</u>	<u>3.4</u>	<u>4.0</u>
All Returns	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Percentage Distribution of Tax Due:

AGI Level

(\$000)	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
Negative	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0 - 10	3.2	2.9	2.1	1.9	1.7	1.6	1.5	1.3	1.2	1.2	1.1
10 - 20	13.4	12.0	10.2	9.1	8.5	8.0	7.6	6.8	6.2	5.9	5.4
20 - 30	20.7	18.5	16.0	14.1	13.0	12.2	11.7	10.7	9.8	9.3	8.7
30 - 40	19.9	18.4	17.1	15.6	14.9	13.9	13.6	12.4	11.4	10.8	10.0
40 - 50	13.9	13.8	14.1	13.7	13.6	13.3	13.4	12.7	11.9	11.3	10.6
50 - 60	7.8	8.5	10.3	10.3	10.5	10.7	11.1	11.0	10.6	10.4	10.1
60 - 100	10.0	11.6	15.1	16.2	17.5	18.9	20.4	21.4	21.7	22.7	23.2
100+	<u>11.0</u>	<u>14.2</u>	<u>15.1</u>	<u>19.2</u>	<u>20.2</u>	<u>21.4</u>	<u>20.9</u>	<u>23.7</u>	<u>27.2</u>	<u>28.5</u>	<u>31.0</u>
All Returns	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

DISTRIBUTION OF 1995 RETURNS AND TAX DUE

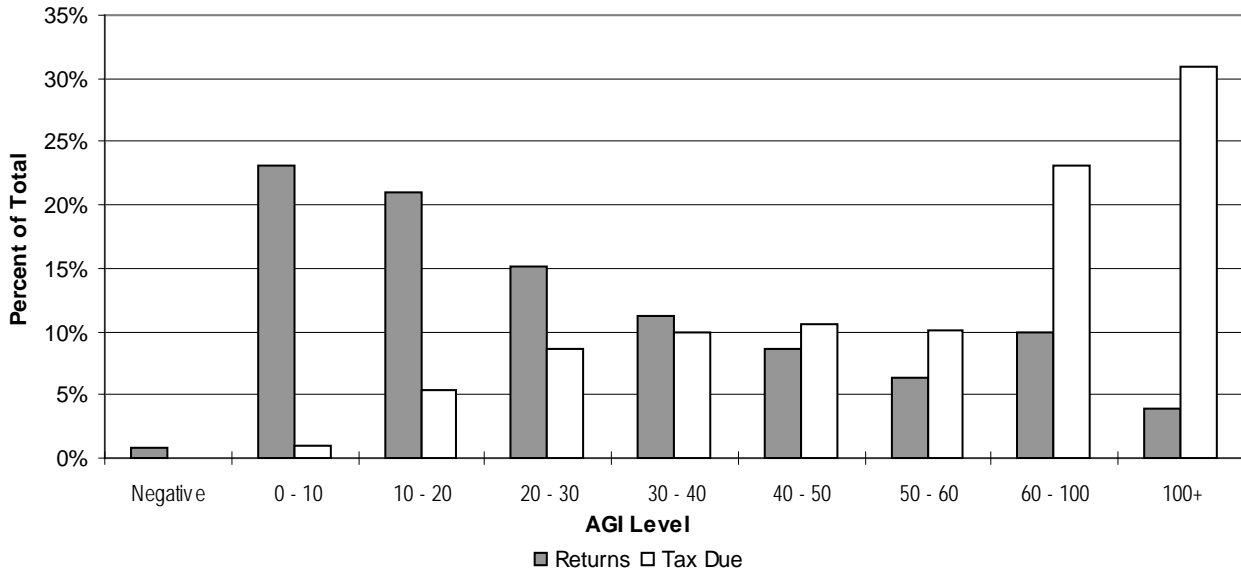


EXHIBIT 6. DISTRIBUTION OF POSITIVE AGI BY AGI LEVEL

FULL-YEAR RETURNS 1985 TO 1995

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

AGI Level (\$000)	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
0 - 10	1,684	1,647	1,639	1,665	1,652	1,630	1,595	1,558	1,558	1,561	1,529
10 - 20	3,648	3,577	3,604	3,704	3,830	3,889	3,933	3,934	3,960	3,998	4,037
20 - 30	4,544	4,474	4,397	4,473	4,573	4,651	4,678	4,685	4,699	4,753	4,854
30 - 40	4,098	4,200	4,245	4,473	4,704	4,802	4,881	4,872	4,908	4,968	5,059
40 - 50	2,751	3,038	3,242	3,640	3,974	4,261	4,460	4,640	4,757	4,838	5,010
50 - 60	1,468	1,779	2,210	2,570	2,893	3,237	3,484	3,777	3,985	4,222	4,534
60 - 100	1,739	2,210	3,040	3,746	4,482	5,305	5,990	6,871	7,566	8,524	9,636
100+	1,496	2,023	2,660	3,835	4,520	5,165	5,387	6,552	8,130	9,109	10,866
Total	21,427	22,948	25,037	28,106	30,627	32,940	34,407	36,890	39,563	41,975	45,524

Percentage Distribution of Positive Adjusted Gross Income:

AGI Level (\$000)	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
0 - 10	7.86%	7.18%	6.54%	5.92%	5.39%	4.95%	4.64%	4.22%	3.94%	3.72%	3.36%
10 - 20	17.02	15.59	14.39	13.18	12.50	11.80	11.43	10.66	10.01	9.53	8.87
20 - 30	21.21	19.50	17.56	15.92	14.93	14.12	13.60	12.70	11.88	11.32	10.66
30 - 40	19.12	18.30	16.96	15.92	15.36	14.58	14.19	13.21	12.41	11.84	11.11
40 - 50	12.84	13.24	12.95	12.95	12.97	12.94	12.96	12.58	12.03	11.53	11.01
50 - 60	6.85	7.75	8.83	9.14	9.45	9.83	10.12	10.24	10.07	10.06	9.96
60 - 100	8.11	9.63	12.14	13.33	14.63	16.11	17.41	18.63	19.12	20.31	21.17
100+	6.98	8.81	10.62	13.65	14.76	15.68	15.66	17.76	20.55	21.70	23.87
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

DISTRIBUTION OF POSITIVE AGI 1985 and 1995

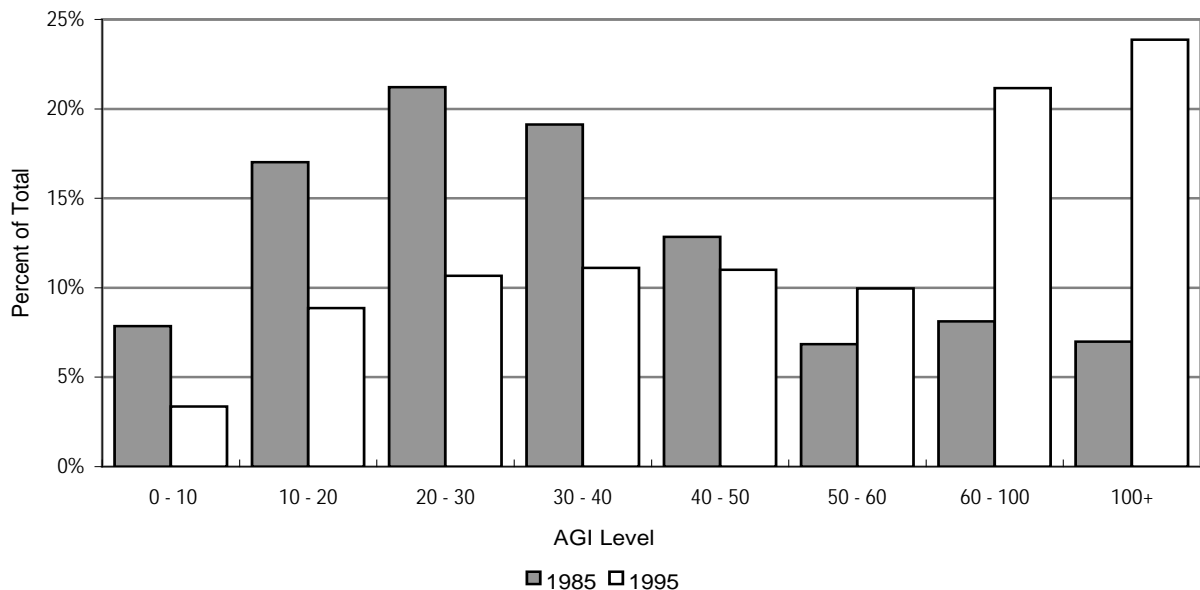


EXHIBIT 7. SOURCES OF ADJUSTED GROSS INCOME FULL-YEAR RETURNS 1985 THROUGH 1995

Source of Income (millions of dollars)	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	Change: 1994 to 1995	
												Amount	%
Wages, Salaries, Tips	16,867	17,600	18,090	19,720	21,300	22,993	24,195	25,867	27,317	29,004	31,036	2,033	7.0
Taxable Dividends & Interest	2,439	2,323	2,290	2,502	2,862	3,023	2,891	2,547	2,450	2,418	2,923	505	20.9
Net Business Income	816	965	1,133	1,414	1,600	1,764	1,788	1,993	2,094	2,197	2,264	67	3.1
Property Sales	557	991	1,015	1,018	1,224	1,183	1,172	1,450	2,109	1,970	2,178	208	10.6
Taxable Pensions	1,144	1,308	1,461	1,720	1,906	2,164	2,444	2,654	2,863	3,223	3,585	362	11.2
Rent, Partnership, S-Corp	101	186	416	800	953	1,095	1,171	1,510	1,949	2,221	2,313	93	4.2
Net Farm Income	-187	-139	-91	-55	-55	-67	-91	-92	-133	-159	-174	-15	-9.6
Other Income	118	178	655	939	797	877	927	1,063	1,031	1,173	1,527	354	30.2
* Adjustments	-824	-855	-307	-319	-294	-434	-450	-464	-497	-502	-540	-39	-7.7
Total Adjusted Gross Income	21,031	22,558	24,662	27,740	30,292	32,597	34,048	36,527	39,184	41,545	45,113	2,361	5.7

Composition (%)	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	Change: 1994 to 1995	
												Amount	%
Wages, Salaries, Tips	80.2%	78.0%	73.4%	71.1%	70.3%	70.5%	71.1%	70.8%	69.7%	69.8%	68.8%	0.10	
Taxable Dividends & Interest	11.6%	10.3%	9.3%	9.0%	9.4%	9.3%	8.5%	7.0%	6.3%	5.8%	6.5%	-0.43	
Net Business Income	3.9%	4.3%	4.6%	5.1%	5.3%	5.4%	5.3%	5.5%	5.3%	5.3%	5.0%	-0.06	
Property Sales	2.6%	4.4%	4.1%	3.7%	4.0%	3.6%	3.4%	4.0%	5.4%	4.7%	4.8%	-0.64	
Taxable Pensions	5.4%	5.8%	5.9%	6.2%	6.3%	6.6%	7.2%	7.3%	7.3%	7.8%	7.9%	0.45	
Rent, Partnership, S-Corp	0.5%	0.8%	1.7%	2.9%	3.1%	3.4%	3.4%	4.1%	5.0%	5.3%	5.1%	0.37	
Net Farm Income	-0.9%	-0.6%	-0.4%	-0.2%	-0.2%	-0.2%	-0.3%	-0.3%	-0.3%	-0.4%	-0.4%	-0.04	
Other Income	0.6%	0.8%	2.7%	3.4%	2.6%	2.7%	2.7%	2.9%	2.6%	2.8%	3.4%	0.19	
* Adjustments	-3.9%	-3.8%	-1.2%	-1.1%	-1.0%	-1.3%	-1.3%	-1.3%	-1.3%	-1.2%	-1.2%	0.06	
Total AGI	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		

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

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

Section 2: Summary of Oregon Personal Income Tax Law for 1995

Oregon law for 1995 returns follows federal law as of April 15, 1995. For the 1995 tax year, most items are treated the same way on Oregon and federal returns. Oregon does not, however, allow the deduction for unused business credits that may be taken for federal purposes. An addition is required on the Oregon return.

Oregon differences caused by the Omnibus Budget Reconciliation Act of 1993 cannot be resolved by adjustments on the 1995 return. For most differences, Oregon taxpayers may amend their 1993 or 1994 returns or take a one-time adjustment on their 1996 returns. For differences in depreciation of nonresidential real property an amended 1993 or 1994 return must be filed.

The chart on the page following this section outlines the steps in computing Oregon tax liability. The table at the bottom of this page contains the 1995 tax rates for single and married filing separately, and for joint and head of household returns. Beginning in 1993, tax brackets were indexed for inflation, using the United States Consumer Price Index (CPI) as the gauge of inflation.

Full-year Residents

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

1. Additions to Oregon AGI
 - a. Interest on government bonds of other states.

- b. Federal election on interest and dividends of a minor child.
- c. Other additions.

2. Subtractions from Oregon AGI
 - a. Federal income taxes (limited to \$3,000, \$1,500 if married filing separately).
 - b. Federally taxable Social Security income included on Federal Form 1040.
 - c. Oregon income tax refund included in AGI.
 - d. Interest on U. S. bonds.
 - e. Other subtractions.
3. Subtract either the appropriate standard deduction or itemized deductions. Oregon itemized deductions equal federal itemized deductions, plus the special Oregon medical deduction if over the age threshold (age 60 for 1995 and 1996 taxes), minus the amount of state income tax included as an itemized deduction on the federal return.

Standard deductions for 1995 are:

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

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

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

1995 Tax rate charts

Tax rate chart A:

For persons filing Single, or Married filing separately

If your taxable income is:

Not over \$2,150.....	5% of taxable income
Over \$2,150 but not over \$5,400.....	\$108 plus 7% of excess over \$2,150
Over \$5,400.....	\$335 plus 9% of excess over \$5,400

Tax rate chart B:

For persons filing Jointly, Head of household, or Qualifying widow(er) with dependent child

If your taxable income is:

Not over \$4,300.....	5% of taxable income
Over \$4,300 but not over \$10,800.....	\$215 plus 7% of excess over \$4,300
Over \$10,800.....	\$670 plus 9% of excess over \$10,800

To determine Oregon tax before credits for full-year residents, multiply the taxable balance by the tax rates from the 1995 tax rate charts on the preceding page, or use the tables in the tax booklet.

Part-year Residents and Nonresidents

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

Credits for Tax Year 1995

For tax year 1995, the following credits were allowed:

- C Exemption credit (\$120 per exemption).
- C Credit for the elderly and the permanently and totally disabled.
- C Child and dependent care credit.
- C Retirement income credit (minimum age 60 for 1995 and 1996 taxes).
- C Credit for income tax paid to another state.
- C Political contribution credit.
- C Other credits.

Please see Oregon Department of Revenue's *Publication 17½, Oregon Individual Income Tax Guide, 1995 Edition*, for additional information.

COMPONENTS OF OREGON PERSONAL INCOME TAX 1996

INCOME FROM ALL SOURCES

MINUS

EXEMPT INCOME

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

EQUALS

GROSS INCOME

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

MINUS

ADJUSTMENTS TO INCOME

IRA, KEOGH, AND SEP Contributions, Self-Employed Health Insurance Deduction, Forfeited Interest, Moving Expenses, Alimony Paid, One-half of Self- Employment Tax

EQUALS

FEDERAL ADJUSTED GROSS INCOME

MINUS

FEDERAL INCOME EXEMPT FROM STATE TAX

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

PLUS

STATE INCOME EXEMPT FROM FEDERAL TAX

Interest on State and Municipal Bonds of Other States, Federal Election on Interest and Dividends of a Minor Child, Other Additions

EQUALS

OREGON TAXABLE INCOME

MULTIPLIED BY

TAX RATES

PLUS

INTEREST ON CERTAIN INSTALLMENT SALES

EQUALS

TAX BEFORE CREDITS

MINUS

TAX CREDITS

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

EQUALS

TOTAL TAX LIABILITY

Section 3: Tables for all returns for 1995

The tables in this section include all 1995 personal income tax returns filed during 1996. For part-year resident and nonresident returns, the adjusted gross income reported in the tables is the Oregon amount, and the AGI level in which each return appears is determined by its Oregon adjusted gross income. Returns with dissimilar federal AGI appear on the same line of the tables if their Oregon income falls within the same range.

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

Table with 17 columns: AGI LEVEL (\$000), # OF RETURNS, AVG EXEMPT, AVERAGE ADJUSTED GROSS INC, AVG OREGON ADJUSTMENTS ADDS SUBS, AVERAGE FED TAX SUBTRACT, AVERAGE STD / TEM DEDUCT, AVERAGE TAXABLE BALANCE, AVG TAX FROM RATES, AVG INT ON INST SALES, AVERAGE TOTAL TAX, AVG CREDIT EXEMPT OTHER, AVG TAX DUE, TAX / AGI, TAX / TBAL, TAX / AGI. Rows include AGI brackets from NEG >10 to 100+, and a NEGATIVE section with sub-brackets from 0-10 to 100+.

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGE LEVEL (\$000)	# OF RETURNS	TOTAL ADJUSTMENTS	INDIVIDUAL RETIREMENT ACCTS SELF	INDIVIDUAL RETIREMENT ACCTS SPOUSE	MOVING EXPENSES	SELF EMPLOYMENT TAX	SELF EMP HEALTH INS EXPENSES	KEOGH RETIREMENT ACCOUNTS	FORFEITED INTEREST PENALTY	ALIMONY PAID	PART YEAR & NONRESIDENT ADJUSTMENTS
NEG >10	5,496	2,990	120	67	80	687	315	89	7	935	690
NEG <10	8,782	2,993	116	54	60	359	193	18	9	549	1,635
0- 2	82,067	3,779	450	24	45	332	175	2	12	215	2,525
2- 4	83,049	4,343	753	57	22	810	317	21	24	230	2,110
4- 6	75,925	5,788	953	83	59	1,437	475	56	32	498	2,194
6- 8	72,429	6,864	1,308	103	79	2,033	622	64	48	581	2,025
8- 10	68,557	7,919	1,656	210	108	2,625	710	100	76	524	1,910
10- 12	67,012	8,981	1,782	332	143	2,977	818	230	85	646	1,968
12- 14	64,598	9,917	2,222	535	136	3,240	906	212	69	743	1,854
14- 16	60,734	10,491	2,494	600	156	3,476	954	258	69	794	1,690
16- 18	56,715	10,993	2,817	779	179	3,552	949	349	63	753	1,554
18- 20	53,178	11,954	3,164	920	188	3,803	1,023	450	75	919	1,413
20- 22	49,098	12,284	3,310	989	182	3,741	1,002	525	72	920	1,543
22- 24	45,869	12,454	3,570	1,125	234	3,716	973	438	54	929	1,414
24- 26	42,991	12,542	3,517	1,215	172	3,797	957	562	54	1,107	1,162
26- 28	39,342	11,975	3,265	1,151	183	3,762	896	577	42	1,022	1,075
28- 30	37,314	12,752	3,325	1,289	178	3,755	904	683	55	1,194	1,369
30- 32	35,071	12,704	3,112	1,401	186	3,904	925	797	74	1,314	992
32- 34	32,629	12,223	3,000	1,534	188	3,906	855	860	44	929	906
34- 36	31,172	11,961	2,858	1,596	149	3,636	753	857	40	1,287	786
36- 38	30,071	11,949	2,621	1,550	185	3,660	771	850	50	1,362	900
38- 40	28,461	11,609	2,554	1,418	145	3,746	830	984	70	1,154	709
40- 45	64,539	26,799	5,324	3,091	445	8,820	1,752	2,654	87	3,144	1,481
45- 50	55,089	24,101	3,938	2,265	360	8,678	1,742	2,904	102	2,924	1,282
50- 55	47,749	22,164	3,844	1,669	357	8,354	1,473	3,396	70	2,835	1,166
55- 60	39,599	21,083	2,455	1,621	334	7,826	1,370	3,651	75	2,822	931
60- 70	57,951	35,170	3,635	2,550	563	12,539	2,166	7,202	105	4,802	1,607
70- 80	37,641	27,157	2,816	2,019	404	9,720	1,628	6,425	94	3,013	1,038
80- 90	24,073	23,775	1,978	1,414	242	7,947	1,301	7,070	62	2,833	929
90-100	15,653	21,618	1,585	1,155	233	6,899	1,207	7,156	26	2,803	554
100-125	20,966	41,153	2,401	1,749	333	12,308	2,100	15,668	38	5,511	1,046
125-150	10,130	29,804	1,445	1,124	157	8,096	1,436	13,516	26	3,394	609
150-200	9,992	39,621	1,512	1,127	214	9,621	1,746	19,752	38	4,676	936
200-300	7,046	33,250	1,117	879	125	7,519	1,380	16,067	18	5,469	676
300-500	3,606	18,991	532	401	51	3,925	792	8,614	18	4,066	594
500+	2,420	14,718	348	242	26	2,602	671	3,257	2	4,090	3,480
NEGATIVE	14,278	5,983	236	121	140	1,046	508	107	15	1,484	2,325
S 0- 10	382,027	28,693	5,121	476	313	7,237	2,299	244	192	2,048	10,764
U 10- 20	302,237	52,335	12,479	3,165	801	17,049	4,650	1,498	361	3,855	8,477
B 20- 30	214,614	62,007	16,988	5,769	949	18,771	4,731	2,786	278	5,172	6,563
T 30- 40	157,404	60,446	14,144	7,498	853	18,851	4,135	4,348	278	6,046	4,292
O 40- 60	206,976	94,149	14,561	8,645	1,496	33,678	6,243	12,606	335	11,725	4,859
T 60-100	135,318	107,719	10,014	7,139	1,441	37,105	6,301	27,853	287	13,452	4,129
100+	54,160	177,537	7,355	5,522	906	44,070	8,125	76,873	140	27,206	7,340
TOTAL	1,467,014	588,868	80,897	38,336	6,899	177,807	36,992	126,315	1,886	70,987	48,749

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

1995 PERSONAL INCOME TAX REPORTS

FOR ALL RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON ADJUST	FULL YEAR RETURN ADDITI ONS			FULL YEAR RETURN SUBTRACTI ONS					PARTYR & NONRES	
			INTEREST	M N CHI LD	OTHER	FED TAX	SOC SEC	ORE REFUND	US BONDS	OTHER	ADDS	SUBS
			-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
NEG >10	5,496	-17,320	2,979	11	13,868	148	55	2,539	1,335	8,206	3,263	25,157
NEG <10	8,782	-1,876	228	12	716	55	35	425	366	791	1,091	2,252
0- 2	82,067	-2,669	294	9	914	645	12	238	1,173	565	3,513	4,765
2- 4	83,049	-5,558	482	4	718	1,324	83	304	1,576	796	1,088	3,767
4- 6	75,925	-10,706	459	9	681	3,284	231	463	1,979	1,540	340	4,699
6- 8	72,429	-16,474	671	6	645	6,023	345	683	3,029	2,785	333	5,266
8- 10	68,557	-27,168	731	5	748	13,447	439	911	4,149	4,050	201	5,858
10- 12	67,012	-37,641	909	13	1,277	20,887	487	1,184	5,189	6,163	309	6,238
12- 14	64,598	-48,566	923	11	1,451	28,631	700	1,513	6,090	7,519	213	6,713
14- 16	60,734	-58,062	945	7	1,764	37,522	813	1,821	6,575	7,427	306	6,925
16- 18	56,715	-66,467	989	8	1,035	44,950	1,305	2,124	6,885	6,962	352	6,624
18- 20	53,178	-73,758	1,175	12	1,083	52,042	1,572	2,435	6,931	6,744	787	7,093
20- 22	49,098	-81,155	1,063	6	854	58,673	2,519	2,854	6,158	6,079	174	6,970
22- 24	45,869	-89,544	985	11	970	65,772	3,965	3,295	5,921	5,724	682	7,515
24- 26	42,991	-100,247	1,045	9	923	73,770	5,937	3,713	5,897	5,591	204	7,520
26- 28	39,342	-102,574	1,032	11	1,331	76,125	7,563	4,039	5,744	4,675	297	7,099
28- 30	37,314	-108,221	1,371	18	1,078	77,653	10,302	4,467	5,610	4,667	193	8,182
30- 32	35,071	-109,650	852	11	967	77,942	11,696	5,038	5,445	4,580	99	6,876
32- 34	32,629	-107,398	1,212	11	987	76,926	13,016	5,368	4,968	3,426	233	6,128
34- 36	31,172	-108,886	1,275	13	1,073	76,244	14,313	5,819	5,187	3,923	72	5,833
36- 38	30,071	-110,418	1,254	12	718	75,515	16,178	6,203	4,905	3,373	245	6,473
38- 40	28,461	-108,559	1,248	16	1,260	73,449	17,164	6,472	5,005	3,305	96	5,784
40- 45	64,539	-261,285	2,657	39	2,251	171,564	45,096	17,198	12,319	7,652	113	12,518
45- 50	55,089	-234,763	2,823	50	2,318	149,625	44,205	17,167	11,373	6,914	285	10,356
50- 55	47,749	-217,644	2,392	36	2,035	132,163	47,465	16,800	11,373	6,676	277	7,906
55- 60	39,599	-193,292	2,485	47	2,046	110,737	46,960	15,806	10,963	6,409	141	7,134
60- 70	57,951	-296,601	4,419	76	2,961	162,881	78,893	26,776	17,720	8,446	438	9,778
70- 80	37,641	-200,763	3,646	59	3,042	106,407	53,058	21,013	13,745	6,967	554	6,874
80- 90	24,073	-132,906	2,930	55	2,016	68,288	34,594	15,852	11,059	4,713	256	3,656
90-100	15,653	-93,506	2,423	43	2,322	44,566	24,281	12,258	8,919	4,385	142	4,027
100-125	20,966	-137,359	4,690	85	3,134	59,784	36,118	19,325	15,132	7,569	369	7,709
125-150	10,130	-67,547	3,164	61	2,557	28,946	17,468	11,900	7,816	5,287	332	2,244
150-200	9,992	-79,619	3,413	73	4,058	28,490	18,355	15,054	9,426	9,117	290	7,012
200-300	7,046	-71,077	4,049	57	4,714	20,100	13,355	15,325	9,998	14,625	300	6,794
300-500	3,606	-43,145	3,702	50	4,165	10,143	7,207	11,831	11,749	8,290	706	2,548
500+	2,420	-80,373	11,194	26	8,412	6,641	5,737	24,472	21,816	17,330	259	24,269
NEGATI VE	14,278	-19,196	3,207	22	14,583	203	90	2,963	1,701	8,997	4,354	27,408
S 0- 10	382,027	-62,574	2,637	32	3,706	24,723	1,110	2,599	11,906	9,735	5,476	24,354
U 10- 20	302,237	-284,494	4,941	52	6,611	184,033	4,877	9,077	31,670	34,815	1,966	33,592
B 20- 30	214,614	-481,741	5,495	55	5,156	351,992	30,286	18,368	29,330	26,736	1,551	37,286
T 30- 40	157,404	-544,911	5,841	62	5,004	380,076	72,367	28,900	25,510	18,607	736	31,093
O 40- 60	206,976	-906,984	10,358	173	8,650	564,089	183,727	66,971	46,629	27,652	816	37,913
T 60-100	135,318	-723,776	13,417	233	10,341	382,142	190,826	75,899	51,443	24,511	1,389	24,335
100+	54,160	-479,120	30,213	353	27,040	154,104	98,241	97,908	75,936	62,217	2,257	50,577
TOTAL	1,467,014	-3,502,796	76,109	983	81,093	2,041,362	581,523	302,686	274,125	213,269	18,545	266,560

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

AGI LEVEL (\$000)	# OF RETURNS	TOTAL CREDITS	EXEMPTION CREDITS	CHILD CARE	ELDERLY CARE	RETIREMENT INCOME	TAX PD OTHER STATES	POLITICAL CONTRIBUTION	OTHER CREDITS
NEG >10	5,496	59	7	0	0	0	0	0	52
NEG <10	8,782	13	6	0	0	0	0	0	7
0- 2	82,067	299	236	2	0	3	6	1	50
2- 4	83,049	2,278	2,176	12	1	11	18	5	55
4- 6	75,925	5,506	5,322	30	6	44	22	13	70
6- 8	72,429	8,247	7,865	75	16	143	25	21	102
8- 10	68,557	10,546	9,866	169	26	308	27	27	121
10- 12	67,012	12,641	11,514	318	20	552	39	34	164
12- 14	64,598	13,781	12,218	519	20	761	37	45	181
14- 16	60,734	13,952	12,100	704	12	830	45	51	211
16- 18	56,715	13,750	11,845	735	5	816	56	56	238
18- 20	53,178	13,463	11,573	656	3	868	64	61	238
20- 22	49,098	12,817	11,024	579	2	879	61	61	211
22- 24	45,869	12,346	10,628	486	0	851	53	65	262
24- 26	42,991	11,839	10,199	394	0	893	64	66	222
26- 28	39,342	11,246	9,697	321	0	884	58	65	222
28- 30	37,314	10,921	9,500	291	0	801	68	74	188
30- 32	35,071	10,665	9,302	280	0	689	80	74	239
32- 34	32,629	10,417	8,920	253	0	554	70	72	249
34- 36	31,172	9,847	8,813	233	0	431	65	81	224
36- 38	30,071	9,643	8,712	224	0	321	76	80	229
38- 40	28,461	9,272	8,405	226	0	230	78	84	249
40- 45	64,539	21,557	19,793	522	0	190	223	214	615
45- 50	55,089	19,225	17,717	489	0	0	188	212	618
50- 55	47,749	17,258	15,853	431	0	0	224	215	535
55- 60	39,599	14,786	13,431	343	0	0	210	208	595
60- 70	57,951	21,952	19,935	362	0	0	348	359	949
70- 80	37,641	14,495	13,070	60	0	0	302	287	776
80- 90	24,073	9,628	8,364	7	0	0	298	207	752
90-100	15,653	6,393	5,402	1	0	0	264	150	577
100-125	20,966	9,448	7,228	1	0	0	482	235	1,503
125-150	10,130	5,203	3,513	0	0	0	388	122	1,180
150-200	9,992	5,925	3,513	0	0	0	561	150	1,701
200-300	7,046	5,159	2,477	0	0	0	793	114	1,774
300-500	3,606	3,682	1,219	0	0	0	837	66	1,561
500+	2,420	13,154	774	0	0	0	4,349	58	7,973
NEGATIVE	14,278	72	12	0	0	0	0	0	59
SUBTOTAL 0- 10	382,027	26,876	25,466	288	49	510	98	67	398
10- 20	302,237	67,588	59,249	2,932	60	3,828	240	246	1,031
20- 30	214,614	59,169	51,048	2,071	2	4,308	305	330	1,104
30- 40	157,404	49,543	44,152	1,216	0	2,225	368	391	1,191
40- 60	206,976	72,826	66,794	1,785	0	190	845	849	2,363
60- 100	135,318	52,468	46,771	430	0	0	1,211	1,002	3,053
100+	54,160	42,571	18,724	1	0	0	7,410	745	15,692
TOTAL	1,467,014	371,113	312,216	8,723	112	11,061	10,477	3,632	24,891

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL PERSONAL EXEMPTIONS	ZERO	ONE	TWO	THREE	FOUR	FIVE	SIX	SEVEN	EIGHT	NINE	TEN OR MORE	
													# OF RETURNS	# OF EXEMPT
NEG >10	5,496	11,973	24	1,772	2,283	546	530	232	69	27	9	2	2	24
NEG <10	8,782	16,192	549	3,597	2,887	720	653	258	84	22	8	3	1	10
0- 2	82,067	82,232	31,882	32,516	9,757	3,560	2,870	1,054	297	85	27	13	6	62
2- 4	83,049	81,336	31,292	34,817	9,765	3,592	2,352	823	260	96	28	11	13	135
4- 6	75,925	89,980	20,026	36,210	11,406	4,332	2,482	994	330	91	44	6	4	41
6- 8	72,429	101,761	10,237	39,423	13,161	5,075	2,787	1,154	393	124	48	16	11	119
8- 10	68,557	108,677	5,162	37,841	14,435	5,701	3,351	1,345	465	164	59	19	15	153
10- 12	67,012	115,357	2,807	34,895	17,249	5,946	3,717	1,579	534	167	89	20	9	98
12- 14	64,598	116,267	1,591	32,727	17,754	6,068	3,864	1,669	609	213	67	21	15	157
14- 16	60,734	111,939	976	30,386	17,038	5,881	3,877	1,644	607	205	71	33	16	164
16- 18	56,715	107,278	620	27,853	16,048	5,590	3,975	1,674	589	238	83	32	13	137
18- 20	53,178	103,423	422	25,219	15,577	5,220	3,869	1,867	660	213	80	34	17	182
20- 22	49,098	97,513	332	22,445	14,663	5,088	3,881	1,692	673	204	73	34	13	138
22- 24	45,869	93,394	219	20,325	13,864	4,800	3,921	1,747	640	221	81	36	15	163
24- 26	42,991	89,031	185	18,693	12,862	4,647	3,893	1,685	677	237	78	18	16	169
26- 28	39,342	84,124	145	16,175	11,939	4,461	3,929	1,746	596	220	83	32	16	174
28- 30	37,314	82,021	84	14,530	11,469	4,535	4,070	1,644	648	194	87	36	17	182
30- 32	35,071	80,070	64	12,685	10,889	4,386	4,232	1,891	608	191	76	31	18	194
32- 34	32,629	76,361	50	10,800	10,647	4,239	4,201	1,740	588	184	71	26	23	248
34- 36	31,172	75,303	47	9,476	10,305	4,263	4,350	1,831	599	189	77	18	17	178
36- 38	30,071	74,366	20	8,466	10,190	4,243	4,334	1,905	643	161	60	35	14	150
38- 40	28,461	71,560	31	7,437	9,797	4,159	4,421	1,811	528	165	63	22	27	288
40- 45	64,539	167,674	59	14,859	22,661	9,682	10,896	4,464	1,266	418	147	53	34	368
45- 50	55,089	149,663	39	10,003	19,826	9,072	10,406	4,076	1,179	311	102	52	23	253
50- 55	47,749	133,495	20	6,702	18,311	7,929	9,714	3,623	989	303	101	37	20	217
55- 60	39,599	112,832	24	4,357	15,709	6,842	8,441	3,058	845	224	71	16	12	127
60- 70	57,951	167,314	23	5,221	23,574	10,120	12,757	4,663	1,161	286	78	43	25	263
70- 80	37,641	109,586	14	2,871	15,383	6,848	8,668	2,856	712	194	61	20	14	155
80- 90	24,073	70,163	7	1,828	9,826	4,339	5,552	1,893	470	108	41	5	4	44
90-100	15,653	45,411	7	1,167	6,492	2,805	3,628	1,157	285	75	24	11	2	22
100-125	20,966	60,789	13	1,766	8,573	3,604	4,806	1,632	415	103	34	11	9	99
125-150	10,130	29,565	6	919	4,061	1,682	2,290	845	245	54	13	10	5	51
150-200	9,992	29,676	13	840	3,975	1,553	2,321	946	249	66	18	5	6	68
200-300	7,046	20,882	4	651	2,796	1,077	1,577	662	202	48	20	8	1	10
300-500	3,606	10,373	2	359	1,553	496	731	337	96	23	7	2	0	0
500+	2,420	6,660	4	280	1,133	299	415	208	58	16	6	1	0	0
NEGATIVE	14,278	28,165	573	5,369	5,170	1,266	1,183	490	153	49	17	5	3	34
S 0- 10	382,027	463,986	98,599	180,807	58,524	22,260	13,842	5,370	1,745	560	206	65	49	510
U 10- 20	302,237	554,264	6,416	151,080	83,666	28,705	19,302	8,433	2,999	1,036	390	140	70	738
B 20- 30	214,614	446,083	965	92,168	64,797	23,531	19,694	8,514	3,234	1,076	402	156	77	826
T 30- 40	157,404	377,660	212	48,864	51,828	21,350	21,538	9,178	2,966	890	347	132	99	1,058
O 40- 60	206,976	563,664	142	35,921	76,507	33,525	39,457	15,221	4,279	1,256	421	158	89	965
T 60- 100	135,318	392,474	51	11,087	55,275	24,112	30,605	10,569	2,628	663	204	79	45	484
100+	54,160	157,945	42	4,815	22,091	8,711	12,140	4,630	1,265	310	98	37	21	228
TOTAL	1,467,014	2,984,241	107,000	530,111	417,858	163,460	157,761	62,405	19,269	5,840	2,085	772	453	4,843

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

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON EXEMPTIONS	TOTAL PERSONAL EXEMPTIONS	DISABLED EXEMPTIONS			DISABLED CHILD EXEMPTIONS							
				ONE	TWO	TOTAL	ONE	TWO	THREE	FOUR	FIVE OR MORE RETURNS OR MORE EXEMPT		TOTAL	
NEG >10	5,496	12,028	11,973	36	0	36	15	2	0	0	0	0	0	19
NEG <10	8,782	16,290	16,192	86	1	88	10	0	0	0	0	0	0	10
0- 2	82,067	82,611	82,232	299	11	321	54	2	0	0	0	0	0	58
2- 4	83,049	81,765	81,336	343	9	361	60	4	0	0	0	0	0	68
4- 6	75,925	90,603	89,980	508	13	534	75	5	0	1	0	0	0	89
6- 8	72,429	102,477	101,761	559	12	583	117	8	0	0	0	0	0	133
8- 10	68,557	109,477	108,677	601	16	633	145	8	2	0	0	0	0	167
10- 12	67,012	116,285	115,357	691	23	737	168	10	1	0	0	0	0	191
12- 14	64,598	117,232	116,267	706	22	750	187	14	0	0	0	0	0	215
14- 16	60,734	112,825	111,939	633	25	683	173	12	0	0	0	0	0	203
16- 18	56,715	108,155	107,278	585	17	619	206	19	2	2	0	0	0	258
18- 20	53,178	104,286	103,423	555	22	599	211	22	3	0	0	0	0	264
20- 22	49,098	98,358	97,513	504	29	562	227	25	2	0	0	0	0	283
22- 24	45,869	94,110	93,394	446	10	466	214	15	2	0	0	0	0	250
24- 26	42,991	89,752	89,031	416	16	448	223	22	2	0	0	0	0	273
26- 28	39,342	84,757	84,124	352	14	380	210	18	1	1	0	0	0	253
28- 30	37,314	82,611	82,021	325	7	339	217	17	0	0	0	0	0	251
30- 32	35,071	80,593	80,070	265	9	283	185	18	5	1	0	0	0	240
32- 34	32,629	76,881	76,361	247	6	259	205	19	2	1	1	0	0	261
34- 36	31,172	75,743	75,303	196	9	214	199	12	1	0	0	0	0	226
36- 38	30,071	74,844	74,366	224	3	230	199	17	2	1	1	0	0	248
38- 40	28,461	71,958	71,560	173	5	183	172	18	1	1	0	0	0	215
40- 45	64,539	168,763	167,674	494	14	522	444	43	7	2	1	8	8	567
45- 50	55,089	150,566	149,663	371	10	391	443	30	3	0	0	0	0	512
50- 55	47,749	134,248	133,495	311	13	337	351	29	1	1	0	0	0	416
55- 60	39,599	113,501	112,832	299	8	315	312	18	2	0	0	0	0	354
60- 70	57,951	168,192	167,314	411	10	431	377	27	4	1	0	0	0	447
70- 80	37,641	110,135	109,586	209	8	225	274	19	4	0	0	0	0	324
80- 90	24,073	70,461	70,163	138	3	144	140	7	0	0	0	0	0	154
90-100	15,653	45,602	45,411	86	2	90	81	10	0	0	0	0	0	101
100-125	20,966	61,020	60,789	101	2	105	107	8	1	0	0	0	0	126
125-150	10,130	29,677	29,565	42	2	46	54	6	0	0	0	0	0	66
150-200	9,992	29,775	29,676	39	0	39	47	5	1	0	0	0	0	60
200-300	7,046	20,967	20,882	31	1	33	44	4	0	0	0	0	0	52
300-500	3,606	10,398	10,373	13	1	15	10	0	0	0	0	0	0	10
500+	2,420	6,677	6,660	5	0	5	12	0	0	0	0	0	0	12
NEGATIVE	14,278	28,318	28,165	122	1	124	25	2	0	0	0	0	0	29
S 0- 10	382,027	466,933	463,986	2,310	61	2,432	451	27	2	1	0	0	0	515
U 10- 20	302,237	558,783	554,264	3,170	109	3,388	945	77	8	2	0	0	0	1,131
B 20- 30	214,614	449,588	446,083	2,043	76	2,195	1,091	97	7	1	0	0	0	1,310
T 30- 40	157,404	380,019	377,660	1,105	32	1,169	960	84	11	4	2	13	8	1,190
O 40- 60	206,976	567,078	563,664	1,475	45	1,565	1,550	120	13	3	1	8	8	1,849
T 60- 100	135,318	394,390	392,474	844	23	890	872	63	8	1	0	0	0	1,026
100+	54,160	158,514	157,945	231	6	243	274	23	2	0	0	0	0	326
TOTAL	1,467,014	3,003,623	2,984,241	11,300	353	12,006	6,168	493	51	12	3	21	7,376	

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

FOR ALL RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	OREGON TAX DUE	AMOUNT WITHHELD FROM WAGES	ESTIMATED TAX PAYMENTS	TAX PAID WITH RETURNS	TAX REFUNDS DUE	NONGAME W/ LDLI FE	AI DS/ HI V EDUCATI ON	DONATI ONS CHI LD ABUSE PREVENTI ON	ALZHEI MERS RESEARCH	STOP DOMESTI C VI OLENCE
NEG >10	5,496	109	1,814	1,985	75	3,766	0	0	0	0	0
NEG <10	8,782	40	848	556	17	1,380	0	0	0	0	0
0- 2	82,067	892	6,702	646	410	6,860	3	3	3	1	2
2- 4	83,049	3,249	8,578	491	774	6,591	4	5	5	3	4
4- 6	75,925	6,766	12,721	711	1,165	7,829	4	5	6	3	4
6- 8	72,429	10,853	16,318	1,056	1,971	8,490	4	5	5	3	4
8- 10	68,557	15,361	20,316	1,379	2,709	9,043	4	4	5	3	4
10- 12	67,012	20,642	24,787	2,058	3,395	9,598	4	4	5	2	3
12- 14	64,598	26,415	29,830	2,668	3,996	10,078	4	4	5	3	3
14- 16	60,734	32,173	34,667	3,510	4,283	10,287	4	4	4	3	3
16- 18	56,715	37,195	38,828	4,053	4,448	10,133	3	3	4	3	3
18- 20	53,178	41,888	42,791	4,361	4,663	9,926	3	3	4	3	3
20- 22	49,098	44,935	45,713	4,491	4,545	9,813	3	3	4	3	3
22- 24	45,869	47,790	48,697	4,462	4,488	9,856	3	3	4	3	3
24- 26	42,991	50,046	51,146	4,536	4,399	10,034	4	3	5	3	3
26- 28	39,342	50,532	51,664	4,587	4,142	9,860	4	3	4	3	3
28- 30	37,314	52,579	53,493	4,722	4,220	9,856	4	3	4	3	3
30- 32	35,071	53,504	54,324	4,795	4,219	9,833	4	3	4	3	3
32- 34	32,629	54,052	54,392	4,967	4,167	9,473	4	3	4	3	3
34- 36	31,172	55,745	56,235	4,851	4,100	9,440	4	3	4	3	3
36- 38	30,071	57,676	57,768	4,987	4,324	9,403	4	3	4	3	3
38- 40	28,461	58,391	57,801	5,386	4,422	9,217	4	3	4	3	3
40- 45	64,539	147,555	144,377	13,572	10,904	21,297	8	5	8	6	5
45- 50	55,089	145,231	139,658	13,362	10,856	18,645	6	5	7	5	5
50- 55	47,749	142,395	133,730	14,173	10,684	16,192	6	4	6	5	4
55- 60	39,599	131,682	121,357	14,170	9,818	13,663	5	4	6	4	3
60- 70	57,951	223,892	202,048	26,022	17,102	21,280	8	6	8	6	5
70- 80	37,641	173,972	152,668	22,876	13,684	15,254	6	4	7	5	4
80- 90	24,073	129,526	109,434	20,082	10,950	10,941	4	3	5	4	3
90- 100	15,653	96,070	76,577	18,549	9,148	8,203	2	2	3	2	2
100- 125	20,966	154,090	112,988	37,249	16,662	12,810	4	3	4	3	3
125- 150	10,130	94,979	62,949	28,967	11,014	7,950	1	1	2	1	1
150- 200	9,992	121,634	74,291	43,032	14,320	10,010	1	1	2	1	1
200- 300	7,046	124,973	71,711	49,153	14,069	9,959	1	1	1	1	1
300- 500	3,606	103,685	54,524	46,130	11,980	8,949	0	0	5	0	0
500+	2,420	236,745	76,148	165,169	19,958	24,531	0	0	0	0	0
NEGATI VE	14,278	148	2,662	2,541	92	5,146	0	0	0	0	0
S 0- 10	382,027	37,121	64,634	4,283	7,029	38,814	19	22	24	12	17
U 10- 20	302,237	158,312	170,903	16,650	20,785	50,022	17	17	22	13	15
B 20- 30	214,614	245,882	250,713	22,797	21,794	49,420	18	17	21	14	14
T 30- 40	157,404	279,369	280,521	24,986	21,232	47,367	19	14	20	14	13
O 40- 60	206,976	566,862	539,122	55,277	42,261	69,797	24	18	27	20	17
T 60- 100	135,318	623,460	540,727	87,528	50,884	55,678	21	14	23	17	14
100+	54,160	836,106	452,610	369,700	88,005	74,209	8	6	14	7	6
TOTAL	1,467,014	2,747,261	2,301,892	583,763	252,081	390,453	126	107	149	97	97

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

1995 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

Table with columns for AGI Level (\$000), Federal Itemized Deductions (Returns, % of Total, \$ Amount, Average), State Tax Itemized on Federal Return (Returns, % of Total, \$ Amount, Average), Oregon Medical Deduction (Returns, % of Total, \$ Amount, Average), and Total Oregon Itemized Deductions (Returns, % of Total, \$ Amount, Average). Rows include categories like NEG >10, NEG <10, 0-2, 2-4, 4-6, 6-8, 8-10, 10-12, 12-14, 14-16, 16-18, 18-20, 20-22, 22-24, 24-26, 26-28, 28-30, 30-32, 32-34, 34-36, 36-38, 38-40, 40-45, 45-50, 50-55, 55-60, 60-70, 70-80, 80-90, 90-100, 100-125, 125-150, 150-200, 200-300, 300-500, 500+, NEGATIVE, SUBTOTAL 0-10, 10-20, 20-30, 30-40, 40-60, 60-100, 100+, and TOTAL.

Section 4: Tables for 1995 full-year resident returns

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

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

AGI LEVEL (\$'000)	# OF RETURNS	ADJUSTED GROSS INCOME	WAGES SALARIES & TIPS	TAXABLE DIVIDENDS & INTEREST	BUSINESS INCOME	PROPERTY SALES	TAXABLE PENSIONS	RENT PARTNER ETC.	FARM	OTHER	ADJUSTMENTS
NEG >10	4,290	-392,767	32,581	38,525	-25,625	73,731	7,374	-164,424	-48,518	-304,110	2,300
NEG <10	5,525	-17,711	13,374	8,438	-8,603	1,699	3,909	-12,407	-10,191	-12,573	1,358
0- 2	54,566	61,483	52,704	12,795	1,206	1,456	2,993	-2,426	-2,515	-3,477	1,254
2- 4	64,752	193,591	158,958	19,356	7,003	2,774	6,997	-1,435	-2,823	4,994	2,233
4- 6	61,645	308,135	234,197	28,535	14,707	4,182	19,099	531	-2,688	13,167	3,594
6- 8	61,519	429,915	296,349	45,463	21,981	5,327	42,173	2,671	-2,773	23,563	4,839
8- 10	59,557	535,691	355,457	56,391	29,130	6,784	63,665	3,857	-3,888	30,304	6,009
10- 12	59,409	653,404	426,435	66,265	32,423	8,813	88,658	6,088	-4,314	36,050	7,014
12- 14	58,192	755,869	498,680	71,752	34,374	10,612	103,866	6,963	-3,300	40,991	8,063
14- 16	55,092	825,693	557,313	72,496	37,445	12,077	110,013	7,355	-4,851	42,647	8,801
16- 18	51,789	879,926	606,802	71,622	38,148	13,245	110,454	7,823	-4,243	45,513	9,439
18- 20	48,585	922,298	649,829	66,722	40,422	14,186	110,344	8,425	-4,650	47,560	10,541
20- 22	44,899	942,136	677,347	61,593	39,073	14,259	107,177	9,429	-3,758	47,757	10,741
22- 24	41,842	961,821	704,675	57,706	38,332	13,674	103,866	9,703	-3,563	48,467	11,040
24- 26	39,329	982,800	728,476	54,236	40,387	14,785	100,195	8,360	-3,642	51,382	11,380
26- 28	36,098	974,111	731,828	50,042	40,367	14,552	94,205	9,790	-3,904	48,129	10,899
28- 30	34,256	992,991	747,851	50,027	40,517	15,668	93,416	9,749	-3,357	50,504	11,383
30- 32	32,232	998,733	756,267	49,050	42,148	15,027	93,543	10,820	-4,084	47,674	11,712
32- 34	30,148	994,721	756,820	45,597	42,709	16,101	89,905	11,280	-3,230	46,856	11,317
34- 36	28,849	1,009,491	777,473	44,473	38,584	16,619	87,355	11,040	-3,225	48,348	11,175
36- 38	27,720	1,025,442	787,357	44,505	39,879	16,330	91,451	10,743	-3,461	49,689	11,049
38- 40	26,423	1,030,275	790,317	43,920	41,096	18,590	91,574	11,296	-3,203	47,586	10,901
40- 45	60,257	2,557,314	1,966,604	109,135	98,047	44,502	217,919	31,272	-7,164	122,318	25,319
45- 50	51,705	2,453,029	1,898,833	98,870	96,468	47,629	198,110	32,897	-6,614	109,655	22,820
50- 55	45,191	2,369,844	1,815,995	99,399	92,471	50,213	193,461	34,917	-4,291	108,677	20,998
55- 60	37,694	2,163,892	1,631,210	95,516	89,242	50,108	182,869	38,674	-2,771	99,198	20,153
60- 70	55,237	3,571,414	2,675,726	164,225	144,472	99,801	303,660	78,715	-5,053	143,430	33,562
70- 80	36,001	2,688,157	1,992,196	129,349	121,721	88,502	216,739	72,473	-3,065	96,361	26,119
80- 90	23,086	1,952,818	1,411,095	104,648	102,172	82,765	143,331	69,926	-2,576	64,301	22,845
90-100	15,031	1,423,117	979,413	86,315	94,552	72,151	99,568	71,898	-1,459	41,744	21,064
100-125	20,110	2,225,434	1,421,301	149,976	181,299	141,908	150,067	157,125	-900	64,764	40,107
125-150	9,725	1,324,868	777,039	97,663	131,709	102,706	67,971	141,076	-1,328	37,227	29,195
150-200	9,540	1,633,652	895,014	127,477	166,363	145,171	71,639	217,127	582	48,964	38,685
200-300	6,737	1,617,244	843,076	136,661	153,796	166,667	52,103	252,293	-1,148	46,370	32,574
300-500	3,396	1,275,715	599,087	125,667	95,003	159,926	31,590	252,479	-3,109	33,470	18,398
500+	2,229	788,727	788,697	338,680	71,251	615,738	33,511	897,150	-4,614	59,553	11,238
NEGATIVE	9,815	-410,478	45,955	46,964	-34,228	75,430	11,282	-176,832	-58,709	-316,683	3,658
S 0- 10	302,039	1,528,814	1,097,664	162,540	74,028	20,522	134,927	3,199	-14,687	68,551	17,929
UB 10- 20	273,067	4,037,190	2,739,060	348,857	182,812	58,933	523,330	36,654	-21,359	212,761	43,858
T 20- 30	196,424	4,853,860	3,590,178	273,604	198,677	72,939	498,860	47,030	-18,223	246,239	55,444
O 30- 40	145,372	5,058,662	3,868,234	227,544	204,415	82,667	453,827	55,179	-17,203	240,152	56,154
T 40- 60	194,847	9,544,078	7,312,642	402,920	376,227	192,452	792,359	137,760	-20,840	439,848	89,289
O 60-100	129,355	9,635,506	7,058,430	484,538	462,918	343,219	763,298	293,012	-12,154	345,836	103,590
T 100+	51,737	10,865,640	5,324,213	976,125	799,422	1,332,116	406,881	1,917,251	-10,518	290,348	170,197
TOTAL	1,302,656	45,113,273	31,036,376	2,923,092	2,264,271	2,178,277	3,584,763	2,313,254	-173,694	1,527,053	540,120

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	WAGES, SALARIES, TIPS & OTHER COMPENSATION					INTEREST INCOME					DIVIDEND INCOME				
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	AVERAGE	% OF AGI
NEG >10	1,437	33.5	32,581	22,673	8.3	3,458	80.6	33,053	9,558	8.4	1,337	31.2	5,473	4,093	1.4
NEG <10	1,516	27.4	13,374	8,822	75.5	3,765	68.1	6,464	1,717	36.5	1,614	29.2	1,974	1,223	11.1
0- 2	39,496	72.4	52,704	1,334	85.7	19,523	35.8	7,664	393	12.5	9,065	16.6	5,131	566	8.3
2- 4	54,577	84.3	158,958	2,913	82.1	22,714	35.1	12,352	544	6.4	7,994	12.3	7,005	876	3.6
4- 6	49,608	80.5	234,197	4,721	76.0	22,656	36.8	19,441	858	6.3	7,475	12.1	9,094	1,217	3.0
6- 8	45,709	74.3	296,349	6,483	68.9	24,447	39.7	32,352	1,323	7.5	8,234	13.4	13,111	1,592	3.0
8- 10	43,137	72.4	355,457	8,240	66.4	24,809	41.7	41,042	1,654	7.7	8,705	14.6	15,349	1,763	2.9
10- 12	42,531	71.6	426,435	10,026	65.3	26,128	44.0	48,826	1,869	7.5	9,093	15.3	17,439	1,918	2.7
12- 14	42,086	72.3	498,680	11,849	66.0	26,444	45.4	52,539	1,987	7.0	9,284	16.0	19,213	2,069	2.5
14- 16	40,780	74.0	557,313	13,666	67.5	25,798	46.8	53,324	2,067	6.5	8,962	16.3	19,172	2,139	2.3
16- 18	39,044	75.4	606,802	15,542	69.0	25,075	48.4	51,945	2,072	5.9	8,885	17.2	19,677	2,215	2.2
18- 20	37,527	77.2	649,829	17,316	70.5	24,316	50.0	48,077	1,977	5.2	8,276	17.0	18,645	2,253	2.0
20- 22	35,389	78.8	677,347	19,140	71.9	23,404	52.1	44,269	1,892	4.7	7,889	17.6	17,324	2,196	1.8
22- 24	33,678	80.5	704,675	20,924	73.3	22,866	54.6	41,232	1,803	4.3	7,494	17.9	16,475	2,198	1.7
24- 26	31,888	81.1	728,476	22,845	74.1	22,118	56.2	38,441	1,738	3.9	7,109	18.1	15,795	2,222	1.6
26- 28	29,844	82.7	731,828	24,522	75.1	21,257	58.9	35,500	1,670	3.6	6,765	18.7	14,543	2,150	1.5
28- 30	28,370	82.8	747,851	26,361	75.3	21,075	61.5	35,017	1,662	3.5	6,782	19.8	15,010	2,213	1.5
30- 32	26,930	83.6	756,267	28,083	75.7	20,507	63.6	33,758	1,646	3.4	6,589	20.4	15,293	2,321	1.5
32- 34	25,388	84.2	756,820	29,810	76.1	20,125	66.8	31,700	1,575	3.2	6,591	21.9	13,897	2,108	1.4
34- 36	24,603	85.3	777,473	31,601	77.0	19,657	68.1	30,944	1,574	3.1	6,373	22.1	13,528	2,123	1.3
36- 38	23,614	85.2	787,357	33,343	76.8	19,515	70.4	30,828	1,580	3.0	6,415	23.1	13,677	2,132	1.3
38- 40	22,632	85.7	790,317	34,920	76.7	19,253	72.9	29,903	1,553	2.9	6,386	24.2	14,017	2,195	1.4
40- 45	51,762	85.9	1,966,604	37,993	76.9	45,435	75.4	74,373	1,637	2.9	15,367	25.5	34,762	2,262	1.4
45- 50	44,959	87.0	1,898,833	42,235	77.4	41,128	79.5	66,247	1,611	2.7	14,328	27.7	32,623	2,277	1.3
50- 55	39,238	86.8	1,815,995	46,282	76.6	37,485	82.9	66,666	1,778	2.8	13,700	30.3	32,733	2,389	1.4
55- 60	32,582	86.4	1,631,210	50,065	75.4	32,246	85.5	63,651	1,974	2.9	12,682	33.6	31,865	2,513	1.5
60- 70	47,800	86.5	2,675,726	55,978	74.9	48,915	88.6	107,690	2,202	3.0	21,184	38.4	56,535	2,669	1.6
70- 80	31,315	87.0	1,992,196	63,618	74.1	32,873	91.3	83,533	2,541	3.1	15,778	43.8	45,816	2,904	1.7
80- 90	19,908	86.2	1,411,095	70,881	72.3	21,503	93.1	66,485	3,092	3.4	11,406	49.4	38,164	3,346	2.0
90-100	12,815	85.3	979,413	76,427	68.8	14,181	94.3	54,210	3,823	3.8	8,305	55.3	32,105	3,866	2.3
100-125	16,850	83.8	1,421,301	84,350	63.9	19,135	95.2	92,303	4,824	4.1	12,248	60.9	57,673	4,709	2.6
125-150	7,966	81.9	777,039	97,544	58.7	9,351	96.2	58,017	6,204	4.4	6,488	66.7	39,646	6,111	3.0
150-200	7,747	81.2	895,014	115,530	54.8	9,243	96.0	74,122	8,019	4.5	6,764	70.9	53,355	7,888	3.3
200-300	5,479	81.3	843,076	153,874	52.1	6,586	97.8	79,036	12,001	4.9	5,156	76.5	57,624	11,176	3.6
300-500	2,792	82.2	599,087	214,573	47.0	3,351	98.7	71,763	21,415	6.6	2,771	81.6	53,904	19,453	4.2
500+	1,875	84.1	788,697	420,639	28.3	2,206	99.0	201,903	91,525	7.2	1,927	86.5	136,776	70,979	4.9
NEGATIVE	2,953	30.1	45,955	15,562	11.2	7,223	73.6	39,517	5,471	9.6	2,951	30.1	7,447	2,524	1.8
SUBTOTAL	232,527	77.0	1,097,664	4,721	71.8	114,149	37.8	112,850	989	7.4	41,473	13.7	49,690	1,198	3.3
0- 10	201,968	74.0	2,739,060	13,562	67.8	127,761	46.8	254,711	1,994	6.3	44,500	16.3	94,146	2,116	2.3
10- 20	159,169	81.0	3,590,178	22,556	74.0	110,720	56.4	194,459	1,756	4.0	36,039	18.3	79,145	2,196	1.6
20- 30	123,167	84.7	3,868,234	31,406	76.5	99,057	68.1	157,132	1,586	3.1	32,354	22.3	70,412	2,176	1.4
30- 40	168,541	86.5	7,312,642	43,388	76.6	156,294	80.2	270,936	1,734	2.8	56,077	28.8	131,984	2,354	1.4
40- 60	111,838	86.5	7,058,430	63,113	73.3	117,472	90.8	311,918	2,655	3.2	56,673	43.8	172,619	3,046	1.8
60-100	42,709	82.6	5,324,213	124,663	49.0	49,872	96.4	577,145	11,573	5.3	35,354	68.3	398,979	11,285	3.7
TOTAL	1,042,872	80.1	\$31,036,376	\$29,760	68.8	782,548	60.1	\$1,918,669	\$2,452	4.3	305,421	23.4	\$100,4423	\$3,289	2.2

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	TAXABLE STATE INCOME TAX REFUND					ALIMONY RECEIVED					UNEMPLOYMENT INCOME				
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	695	16.2	2,665	3,834	0.7	17	0.4	83	4,863	0.0	118	2.8	382	3,236	0.1
NEG <10	610	11.0	493	809	2.8	18	0.3	114	6,358	0.6	160	2.9	465	2,906	2.6
0- 2	536	1.0	269	501	0.4	33	0.1	63	1,916	0.1	579	1.1	564	975	0.9
2- 4	811	1.3	317	391	0.2	95	0.1	241	2,539	0.1	2,359	3.6	3,008	1,275	1.6
4- 6	1,292	2.1	508	393	0.2	179	0.3	626	3,499	0.2	4,213	6.8	6,689	1,588	2.2
6- 8	1,878	3.1	802	427	0.2	340	0.6	1,500	4,410	0.3	5,927	9.6	10,284	1,735	2.4
8- 10	2,523	4.2	995	394	0.2	356	0.6	1,803	5,066	0.3	6,776	11.4	12,695	1,874	2.4
10- 12	3,390	5.7	1,252	369	0.2	391	0.7	2,011	5,142	0.3	7,279	12.3	14,836	2,038	2.3
12- 14	4,127	7.1	1,622	393	0.2	404	0.7	2,445	6,051	0.3	6,807	11.7	14,714	2,162	1.9
14- 16	4,927	8.9	1,911	388	0.2	359	0.7	2,148	5,984	0.3	6,386	11.6	14,549	2,278	1.8
16- 18	5,555	10.7	2,199	396	0.2	381	0.7	2,300	6,036	0.3	5,994	11.6	14,355	2,395	1.6
18- 20	6,305	13.0	2,551	405	0.3	380	0.8	2,529	6,656	0.3	5,578	11.5	13,588	2,436	1.5
20- 22	6,809	15.2	2,913	428	0.3	388	0.9	2,941	7,580	0.3	5,079	11.3	12,726	2,506	1.4
22- 24	7,671	18.3	3,375	440	0.4	350	0.8	2,432	6,949	0.3	4,635	11.1	11,811	2,548	1.2
24- 26	8,205	20.9	3,818	465	0.4	316	0.8	2,508	7,938	0.3	4,308	11.0	11,052	2,566	1.1
26- 28	8,791	24.4	4,120	469	0.4	289	0.8	2,283	7,901	0.2	3,920	10.9	10,187	2,599	1.0
28- 30	9,316	27.2	4,559	489	0.5	262	0.8	2,207	8,425	0.2	3,704	10.8	9,376	2,531	0.9
30- 32	10,077	31.3	5,181	514	0.5	233	0.7	2,153	9,242	0.2	3,427	10.6	8,557	2,497	0.9
32- 34	10,599	35.2	4,437	513	0.5	218	0.7	2,144	9,836	0.2	3,181	10.6	8,078	2,539	0.8
34- 36	10,938	37.9	5,898	539	0.5	194	0.7	1,798	9,270	0.2	3,039	10.5	7,770	2,557	0.8
36- 38	11,641	42.0	6,247	537	0.5	177	0.6	1,737	9,813	0.2	2,885	10.4	7,392	2,562	0.7
38- 40	11,939	45.2	6,526	547	0.6	139	0.5	1,430	10,289	0.1	2,692	10.2	6,662	2,475	0.6
40- 45	31,065	51.6	17,363	559	0.7	335	0.6	3,822	11,408	0.1	6,014	10.0	15,354	2,553	0.6
45- 50	30,485	59.0	17,329	568	0.7	247	0.5	3,189	12,910	0.1	5,057	9.8	12,572	2,486	0.5
50- 55	29,550	65.4	16,972	574	0.7	187	0.4	2,955	15,804	0.1	3,906	8.6	9,868	2,526	0.4
55- 60	26,736	70.9	16,015	599	0.7	124	0.3	1,990	16,050	0.1	2,975	7.9	7,938	2,668	0.4
60- 70	42,777	77.4	27,362	640	0.8	181	0.3	2,636	14,563	0.1	3,625	6.6	9,834	2,713	0.3
70- 80	29,878	83.0	21,435	717	0.8	109	0.3	2,543	23,328	0.1	1,952	5.4	5,505	2,820	0.2
80- 90	19,886	86.1	16,137	811	0.8	78	0.3	1,698	21,771	0.1	991	4.3	3,039	3,067	0.2
90-100	13,198	87.8	12,555	951	0.9	46	0.3	1,375	29,895	0.1	531	3.5	1,772	3,338	0.1
100-125	17,834	88.7	19,791	1,110	0.9	67	0.3	2,303	34,370	0.1	578	2.9	1,937	3,351	0.1
125-150	8,735	89.8	12,264	1,404	0.9	31	0.3	1,360	43,876	0.1	207	2.1	724	3,496	0.1
150-200	8,664	90.8	15,417	1,779	0.9	14	0.1	406	28,990	0.0	139	1.5	509	3,660	0.0
200-300	6,181	91.7	15,834	2,562	1.0	14	0.2	1,095	78,244	0.1	78	1.2	293	3,758	0.0
300-500	3,073	90.5	12,331	4,013	1.0	7	0.2	74	10,609	0.0	20	0.6	59	2,956	0.0
500+	2,041	91.6	25,921	12,700	0.9	5	0.2	660	131,973	0.0	10	0.4	40	3,957	0.0
NEGATIVE	1,305	13.3	3,158	2,420	0.8	35	0.4	197	5,632	0.0	278	2.8	847	3,046	0.2
S 0- 10	7,040	2.3	2,891	411	0.2	1,003	0.3	4,234	4,221	0.3	19,854	6.6	33,241	1,674	2.2
S 10- 20	24,304	8.9	9,534	392	0.2	1,915	0.7	11,432	5,970	0.3	32,044	11.7	72,042	2,248	1.8
T 20- 30	40,792	20.8	18,785	461	0.4	1,605	0.8	12,372	7,709	0.3	21,646	11.0	55,153	2,548	1.1
T 30- 40	55,194	38.0	29,289	531	0.6	961	0.7	9,263	9,639	0.2	15,224	10.5	38,459	2,526	0.8
O 40- 60	117,836	60.5	67,678	574	0.7	893	0.5	11,956	13,389	0.1	17,952	9.2	45,732	2,547	0.5
T 60- 100	105,739	81.7	77,488	733	0.8	414	0.3	8,252	19,932	0.1	7,099	5.5	20,150	2,838	0.2
T 100+	46,528	89.9	101,558	2,183	0.9	138	0.3	5,898	42,741	0.1	1,032	2.0	3,561	3,451	0.0
TOTAL	398,738	30.6	\$310,382	\$778	0.7	6,964	0.5	\$63,605	\$9,133	0.1	115,129	8.8	\$269,185	\$2,338	0.0

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	IRA DISTRIBUTIONS					PENSION INCOME					TAXABLE SOCIAL SECURITY (FEDERAL)				
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	194	4.5	1,522	7,845	0.4	650	15.2	5,796	8,917	1.5	8	0.2	55	6,922	0.0
NEG <10	206	3.7	881	4,277	5.0	647	11.7	2,993	4,626	16.9	13	0.2	35	2,700	0.2
0- 2	231	0.4	631	2,730	1.0	1,029	1.9	2,353	2,287	3.8	10	0.0	10	967	0.0
2- 4	555	0.9	1,112	2,003	0.6	2,257	3.5	5,817	2,577	3.0	33	0.1	68	2,055	0.0
4- 6	1,210	2.0	2,885	2,384	0.9	4,758	7.7	16,028	3,369	5.2	64	0.1	186	2,913	0.1
6- 8	2,076	3.4	5,768	2,778	1.3	8,294	13.5	36,090	4,351	8.4	88	0.1	316	3,588	0.1
8- 10	2,701	4.5	8,127	3,009	1.5	10,240	17.2	55,168	5,387	10.3	102	0.2	370	3,630	0.1
10- 12	3,325	5.6	11,297	3,398	1.7	11,832	19.9	76,937	6,502	11.8	131	0.2	424	3,237	0.1
12- 14	3,547	6.1	13,626	3,842	1.8	12,018	20.7	89,610	7,456	11.9	182	0.3	623	3,424	0.1
14- 16	3,426	6.2	13,695	3,997	1.7	11,412	20.7	95,554	8,373	11.6	238	0.4	763	3,208	0.1
16- 18	3,197	6.2	13,380	4,185	1.5	10,445	20.2	95,853	9,177	10.9	397	0.8	1,221	3,076	0.1
18- 20	2,948	6.1	12,866	4,364	1.4	9,488	19.5	95,994	10,117	10.4	855	1.8	1,484	1,736	0.2
20- 22	2,701	6.0	12,244	4,533	1.3	8,427	18.8	92,469	10,973	9.8	1,885	4.2	2,465	1,308	0.3
22- 24	2,447	5.8	11,515	4,706	1.2	7,681	18.4	88,475	11,519	9.2	2,694	6.4	3,876	1,439	0.4
24- 26	2,210	5.6	11,638	5,266	1.2	6,824	17.4	82,723	12,122	8.4	3,679	9.4	5,834	1,586	0.6
26- 28	1,893	5.2	9,953	5,258	1.0	6,189	17.1	76,733	12,398	7.9	3,938	10.9	7,520	1,909	0.8
28- 30	1,807	5.3	9,547	5,283	1.0	5,748	16.8	73,633	12,810	7.4	4,323	12.6	10,236	2,368	1.0
30- 32	1,644	5.1	9,448	5,747	0.9	5,459	16.9	72,474	13,276	7.3	4,200	13.0	11,621	2,767	1.2
32- 34	1,625	5.4	9,465	5,825	1.0	5,036	16.7	67,424	13,388	6.8	3,959	13.1	13,016	3,288	1.3
34- 36	1,464	5.1	8,418	5,750	0.8	4,757	16.5	64,624	13,585	6.4	3,597	12.5	14,313	3,979	1.4
36- 38	1,482	5.3	9,261	6,249	0.9	4,603	16.6	66,012	14,341	6.4	3,516	12.7	16,178	4,601	1.6
38- 40	1,398	5.3	9,067	6,486	0.9	4,499	17.0	65,343	14,524	6.3	3,358	12.7	17,164	5,111	1.7
40- 45	3,281	5.4	21,101	6,431	0.8	10,393	17.2	151,722	14,599	5.9	7,561	12.5	45,096	5,964	1.8
45- 50	2,847	5.5	19,565	6,872	0.8	8,800	17.0	134,340	15,266	5.5	5,809	11.2	44,205	7,610	1.8
50- 55	2,576	5.7	19,221	7,461	0.8	7,983	17.7	126,775	15,881	5.3	5,452	12.1	47,465	8,706	2.0
55- 60	2,242	5.9	18,479	8,242	0.9	7,079	18.8	117,429	16,588	5.4	4,926	13.1	46,960	9,533	2.2
60- 70	3,757	6.8	32,767	8,722	0.9	10,731	19.4	191,999	17,892	5.4	7,346	13.3	78,893	10,740	2.2
70- 80	2,418	6.7	25,410	10,509	0.9	7,081	19.7	138,271	19,527	5.1	4,653	12.9	53,058	11,403	2.0
80- 90	1,596	6.9	19,412	12,163	1.0	4,474	19.4	89,325	19,965	4.6	2,972	12.9	34,594	11,640	1.8
90-100	1,006	6.7	14,056	13,972	1.0	2,895	19.3	61,231	21,150	4.3	2,048	13.6	24,281	11,856	1.7
100-125	1,555	7.7	23,997	15,432	1.1	4,021	20.0	89,952	22,371	4.0	2,950	14.7	36,118	12,243	1.6
125-150	674	6.9	13,316	19,757	1.0	1,759	18.1	37,187	21,141	2.8	1,411	14.5	17,468	12,380	1.3
150-200	681	7.1	15,554	22,841	1.0	1,641	17.2	37,729	22,991	2.8	1,417	14.9	18,355	12,954	1.1
200-300	466	6.9	13,723	29,448	0.8	1,078	16.0	25,025	23,214	1.5	986	14.6	13,355	13,545	0.8
300-500	239	7.0	10,159	42,505	0.8	524	15.4	14,225	27,146	1.1	519	15.3	7,207	13,885	0.6
500+	159	7.1	8,434	53,041	0.3	397	17.8	19,340	48,716	0.7	352	15.8	5,737	16,300	0.2
NEGATIVE	400	4.1	2,403	6,008	0.6	1,297	13.2	8,789	6,776	2.1	21	0.2	90	4,308	0.0
SUBTOTAL	6,773	2.2	18,522	2,735	1.2	26,578	8.8	115,455	4,344	7.6	297	0.1	950	3,199	0.1
0- 10	16,443	6.0	64,864	3,945	1.6	55,195	20.2	453,949	8,224	11.2	1,803	0.7	4,516	2,505	0.1
10- 20	11,058	5.6	54,897	4,964	1.1	34,869	17.8	414,032	11,874	8.5	16,519	8.4	29,931	1,812	0.6
20- 30	7,613	5.2	45,659	5,997	0.9	24,354	16.8	335,876	13,791	6.6	18,630	12.8	72,292	3,880	1.4
30- 40	10,946	5.6	78,366	7,159	0.8	34,255	17.6	530,266	15,480	5.6	23,748	12.2	183,727	7,737	1.9
40- 60	8,777	6.8	91,645	10,442	1.0	25,181	19.5	480,827	19,095	5.0	17,019	13.2	190,826	11,213	2.0
60-100	3,774	7.3	85,182	22,571	0.8	9,420	18.2	223,458	23,722	2.1	7,635	14.8	98,241	12,867	0.9
TOTAL	65,784	5.0	\$441,538	\$6,712	1.0	211,149	16.2	\$2,562,652	\$12,137	5.7	85,672	6.6	\$580,573	\$6,777	1.3

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

AGI LEVEL (\$000)	POSITIVE BUSINESS INCOME				NEGATIVE BUSINESS INCOME				TOTAL BUSINESS INCOME				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	637	31.0	8,748	13,734	1,419	69.0	34,373	24,223	2,056	47.9	-25,625	-12,463	6.5
NEG <10	745	25.3	4,818	6,468	2,201	74.7	13,421	6,098	2,946	53.3	-8,603	-2,920	48.6
0- 2	2,841	79.0	4,372	1,539	753	21.0	3,166	4,204	3,594	6.6	1,206	335	2.0
2- 4	3,812	82.7	10,520	2,760	796	17.3	3,517	4,418	4,608	7.1	7,003	1,520	3.6
4- 6	4,776	83.2	18,884	3,954	961	16.8	4,176	4,346	5,737	9.3	14,707	2,564	4.8
6- 8	5,254	81.9	26,912	5,122	1,165	18.1	4,931	4,233	6,419	10.4	21,981	3,424	5.1
8- 10	5,383	81.8	34,298	6,372	1,201	18.2	5,168	4,303	6,584	11.1	29,130	4,424	5.4
10- 12	5,162	78.5	38,272	7,414	1,414	21.5	5,848	4,136	6,576	11.1	32,423	4,931	5.0
12- 14	5,039	77.5	40,661	8,069	1,465	22.5	6,287	4,291	6,504	11.2	34,374	5,285	4.5
14- 16	4,882	75.6	43,529	8,916	1,578	24.4	6,084	3,855	6,460	11.7	37,445	5,796	4.5
16- 18	4,675	74.6	44,366	9,490	1,590	25.4	6,219	3,911	6,265	12.1	38,148	6,089	4.3
18- 20	4,777	73.7	46,997	9,838	1,701	26.3	6,575	3,865	6,478	13.3	40,422	6,240	4.4
20- 22	4,437	73.0	45,511	10,257	1,641	27.0	6,438	3,923	6,078	13.5	39,073	6,429	4.1
22- 24	4,272	70.9	45,040	10,543	1,753	29.1	6,708	3,826	6,025	14.4	38,332	6,362	4.0
24- 26	4,133	71.9	46,159	11,168	1,616	28.1	5,772	3,572	5,749	14.6	40,387	7,025	4.1
26- 28	4,038	71.1	46,920	11,620	1,641	28.9	6,553	3,993	5,679	15.7	40,367	7,108	4.1
28- 30	4,027	71.0	46,456	11,536	1,642	29.0	5,938	3,616	5,669	16.5	40,517	7,147	4.1
30- 32	4,005	70.6	47,870	11,952	1,666	29.4	5,722	3,434	5,671	17.6	42,148	7,432	4.2
32- 34	3,978	70.7	48,426	12,174	1,648	29.3	5,718	3,469	5,626	18.7	42,709	7,591	4.3
34- 36	3,810	70.0	44,159	11,590	1,631	30.0	5,575	3,418	5,441	18.9	38,584	7,091	3.8
36- 38	3,657	69.5	45,430	12,423	1,603	30.5	5,552	3,463	5,260	19.0	39,879	7,581	3.9
38- 40	3,589	69.8	46,380	12,923	1,554	30.2	5,284	3,400	5,143	19.5	41,096	7,991	4.0
40- 45	8,191	69.5	110,485	13,489	3,597	30.5	12,439	3,458	11,788	19.6	98,047	8,317	3.8
45- 50	7,253	69.2	107,174	14,776	3,225	30.8	10,706	3,320	10,478	20.3	96,468	9,207	3.9
50- 55	6,475	69.1	101,898	15,737	2,890	30.9	9,427	3,262	9,365	20.7	92,471	9,874	3.9
55- 60	5,463	68.6	97,050	17,765	2,502	31.4	7,808	3,121	7,965	21.1	89,242	11,204	4.1
60- 70	7,958	69.0	156,571	19,675	3,576	31.0	12,098	3,383	11,534	20.9	144,472	12,526	4.0
70- 80	5,431	70.3	130,199	23,973	2,296	29.7	8,478	3,693	7,727	21.5	121,721	15,753	4.5
80- 90	3,649	71.0	108,340	29,690	1,489	29.0	6,167	4,142	5,138	22.3	102,172	19,886	5.2
90-100	2,743	74.0	98,703	35,984	963	26.0	4,151	4,310	3,706	24.7	94,552	25,513	6.6
100-125	4,148	77.4	187,344	45,165	1,210	22.6	6,045	4,996	5,358	26.6	181,299	33,837	8.1
125-150	2,239	78.8	135,652	60,586	601	21.2	5,943	6,561	2,840	29.2	131,709	46,377	8.9
150-200	2,267	78.5	171,282	75,555	622	21.5	4,919	7,909	2,889	30.3	168,363	57,585	10.2
200-300	1,591	78.1	160,432	100,837	446	21.9	6,636	14,878	2,037	30.2	153,796	75,501	9.5
300-500	732	77.3	97,775	133,573	215	22.7	2,773	12,896	947	27.9	95,003	100,320	7.4
500+	417	72.8	73,757	176,875	156	27.2	2,506	16,063	573	25.7	71,251	124,348	2.6
NEGATIVE	1,382	27.6	13,567	9,817	3,620	72.4	47,794	13,203	5,002	51.0	-34,228	-6,843	8.3
S 0- 10	22,066	81.9	94,986	4,305	4,876	18.1	20,959	4,298	26,942	8.9	74,028	2,748	4.8
U 10- 20	24,535	76.0	213,825	8,715	7,748	24.0	31,013	4,003	32,283	11.8	182,812	5,663	4.5
B 20- 30	20,907	71.6	230,086	11,005	8,293	28.4	31,409	3,787	29,200	14.9	198,677	6,804	4.1
T 30- 40	19,039	70.1	232,265	12,199	8,102	29.9	27,850	3,437	27,141	18.7	204,415	7,532	4.0
O 40- 60	27,382	69.2	416,607	15,215	12,214	30.8	40,380	3,306	39,596	20.3	376,227	9,502	3.9
T 60-100	19,781	70.4	493,812	24,964	8,324	29.6	30,895	3,712	28,105	21.7	462,918	16,471	4.8
100+	11,394	77.8	826,243	72,516	3,250	22.2	26,821	8,253	14,644	28.3	799,422	54,590	7.4
TOTAL	146,486	72.2	\$2,521,391	\$17,213	56,427	27.8	\$257,120	\$4,557	202,913	15.6	\$2,264,271	\$11,159	5.0

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	CAPITAL GAIN				CAPITAL LOSS				TOTAL CAPITAL GAIN				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	1,316	63.4	90,404	68,696	760	36.6	1,834	2,413	2,076	48.4	88,570	42,664	22.6
NEG <10	814	36.0	6,570	8,071	1,449	64.0	3,251	2,243	2,263	41.0	3,320	1,467	18.7
0- 2	5,043	78.2	3,781	750	1,406	21.8	2,198	1,563	6,449	11.8	1,583	245	2.6
2- 4	4,367	74.9	5,856	1,341	1,462	25.1	2,677	1,831	5,829	9.0	3,179	545	1.6
4- 6	4,061	70.8	7,562	1,862	1,677	29.2	3,149	1,878	5,738	9.3	4,414	769	1.4
6- 8	4,394	69.4	8,929	2,032	1,935	30.6	3,599	1,860	6,329	10.3	5,330	842	1.2
8- 10	4,744	70.1	10,353	2,182	2,023	29.9	3,809	1,883	6,767	11.4	6,544	967	1.2
10- 12	5,189	71.3	12,166	2,345	2,086	28.7	3,850	1,845	7,275	12.2	8,317	1,143	1.3
12- 14	5,544	72.9	13,858	2,500	2,063	27.1	3,942	1,911	7,607	13.1	9,916	1,304	1.3
14- 16	5,375	72.7	15,442	2,873	2,016	27.3	3,775	1,873	7,391	13.4	11,667	1,578	1.4
16- 18	5,401	73.5	16,281	3,014	1,948	26.5	3,578	1,837	7,349	14.2	12,702	1,728	1.4
18- 20	5,214	74.9	16,849	3,231	1,748	25.1	3,255	1,862	6,962	14.3	13,593	1,953	1.5
20- 22	4,883	74.8	16,839	3,448	1,647	25.2	3,032	1,841	6,530	14.5	13,807	2,114	1.5
22- 24	4,618	74.8	15,984	3,461	1,557	25.2	2,815	1,808	6,175	14.8	13,169	2,133	1.4
24- 26	4,508	75.5	17,317	3,841	1,462	24.5	2,736	1,871	5,970	15.2	14,581	2,442	1.5
26- 28	4,416	76.6	15,969	3,616	1,347	23.4	2,394	1,778	5,763	16.0	13,574	2,355	1.4
28- 30	4,392	76.9	17,505	3,986	1,316	23.1	2,397	1,821	5,708	16.7	15,108	2,647	1.5
30- 32	4,241	75.6	17,024	4,014	1,368	24.4	2,489	1,820	5,609	17.4	14,534	2,591	1.5
32- 34	4,311	77.1	17,542	4,069	1,278	22.9	2,227	1,742	5,589	18.5	15,315	2,740	1.5
34- 36	4,164	77.1	18,013	4,326	1,235	22.9	2,209	1,788	5,399	18.7	15,804	2,927	1.6
36- 38	4,189	76.9	17,771	4,242	1,261	23.1	2,271	1,801	5,450	19.7	15,500	2,844	1.5
38- 40	4,234	78.2	19,741	4,663	1,182	21.8	2,074	1,755	5,416	20.5	17,667	3,262	1.7
40- 45	10,310	78.0	47,657	4,622	2,904	22.0	5,121	1,763	13,214	21.9	42,537	3,219	1.7
45- 50	9,828	78.9	50,150	5,103	2,623	21.1	4,591	1,750	12,451	24.1	45,559	3,659	1.9
50- 55	9,579	79.9	52,137	5,443	2,404	20.1	4,226	1,758	11,983	26.5	47,911	3,998	2.0
55- 60	8,875	79.9	51,437	5,796	2,230	20.1	3,906	1,751	11,105	29.5	47,531	4,280	2.2
60- 70	15,013	80.9	101,025	6,729	3,548	19.1	6,118	1,724	18,561	33.6	94,907	5,113	2.7
70- 80	11,336	81.3	89,589	7,903	2,599	18.7	4,618	1,777	13,935	38.7	84,971	6,098	3.2
80- 90	8,484	81.9	83,015	9,785	1,881	18.1	3,332	1,772	10,365	44.9	79,682	7,688	4.1
90-100	6,283	81.7	71,863	11,438	1,407	18.3	2,547	1,810	7,690	51.2	69,316	9,014	4.9
100-125	9,440	81.5	140,438	14,877	2,139	18.5	3,897	1,822	11,579	57.6	136,541	11,792	6.1
125-150	5,095	81.3	101,988	20,017	1,171	18.7	2,271	1,939	6,266	64.4	99,717	15,914	7.5
150-200	5,356	80.3	144,751	27,026	1,312	19.7	2,648	2,018	6,668	69.9	142,103	21,311	9.7
200-300	4,064	79.7	163,055	40,122	1,035	20.3	2,287	2,209	5,099	75.7	160,769	31,529	9.9
300-500	2,256	80.1	159,417	70,664	559	19.9	1,315	2,553	2,815	82.9	158,102	56,164	12.4
500+	1,603	80.8	616,000	384,280	381	19.2	958	2,515	1,984	89.0	615,042	310,001	22.1
NEGATIVE	2,130	49.1	96,974	45,528	2,209	50.9	5,084	2,302	4,339	44.2	91,890	21,178	22.4
S 0- 10	22,609	72.7	36,480	1,614	8,503	27.3	15,431	1,815	31,112	10.3	21,049	677	1.4
U 10- 20	26,723	73.0	74,595	2,791	9,861	27.0	18,400	1,866	36,584	13.4	56,195	1,536	1.4
B 20- 30	22,817	75.7	83,614	3,665	7,329	24.3	13,374	1,825	30,146	15.3	70,240	2,330	1.4
T 30- 40	21,139	77.0	90,091	4,262	6,324	23.0	11,269	1,782	27,463	18.9	78,822	2,870	1.6
O 40- 60	38,592	79.2	201,382	5,218	10,161	20.8	17,843	1,756	48,753	25.0	183,538	3,765	1.9
T 60-100	41,116	81.3	345,492	8,403	9,435	18.7	16,615	1,761	50,551	39.1	328,877	6,506	3.4
100+	27,814	80.8	1,325,649	47,661	6,597	19.2	13,376	2,028	34,411	66.5	1,312,273	38,135	12.1
TOTAL	202,940	77.1	\$2,254,278	\$11,108	60,419	22.9	\$111,394	\$1,844	263,359	20.2	\$2,142,884	\$8,137	4.8

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

AGI LEVEL (\$000)	SUPPLEMENTAL GAIN				SUPPLEMENTAL LOSS				SUPPLEMENTAL TOTAL				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	542	49.0	7,773	14,341	564	51.0	22,612	40,093	1,106	25.8	-14,840	-13,418	3.8
NEG <10	285	45.5	1,372	4,815	342	54.5	2,992	8,750	627	11.3	-1,620	-2,584	9.1
0- 2	134	48.7	369	2,754	141	51.3	496	3,516	275	0.5	-127	-460	0.2
2- 4	167	49.1	371	2,224	173	50.9	776	4,485	340	0.5	-405	-1,190	0.2
4- 6	218	49.3	634	2,907	224	50.7	866	3,866	442	0.7	-232	-525	0.1
6- 8	285	53.9	789	2,767	244	46.1	791	3,243	529	0.9	-3	-5	0.0
8- 10	318	55.4	964	3,032	256	44.6	725	2,831	574	1.0	239	417	0.0
10- 12	390	58.5	1,187	3,044	277	41.5	691	2,495	667	1.1	496	743	0.1
12- 14	444	59.6	1,326	2,987	301	40.4	630	2,094	745	1.3	696	934	0.1
14- 16	378	55.3	1,204	3,185	305	44.7	793	2,599	683	1.2	411	602	0.0
16- 18	424	57.2	1,350	3,184	317	42.8	807	2,546	741	1.4	543	733	0.1
18- 20	421	58.3	1,500	3,563	301	41.7	907	3,014	722	1.5	593	821	0.1
20- 22	404	58.2	1,191	2,947	290	41.8	739	2,548	694	1.5	452	651	0.0
22- 24	386	57.1	1,550	4,016	290	42.9	1,045	3,603	676	1.6	505	747	0.1
24- 26	368	57.3	1,249	3,395	274	42.7	1,045	3,815	642	1.6	204	318	0.0
26- 28	423	61.1	1,790	4,231	269	38.9	812	3,020	692	1.9	977	1,413	0.1
28- 30	386	59.6	1,404	3,638	262	40.4	844	3,220	648	1.9	560	865	0.1
30- 32	355	57.6	1,421	4,001	261	42.4	928	3,555	616	1.9	493	800	0.0
32- 34	381	60.0	1,573	4,129	254	40.0	788	3,101	635	2.1	785	1,237	0.1
34- 36	336	54.5	1,376	4,096	280	45.5	562	2,006	616	2.1	814	1,322	0.1
36- 38	336	60.3	1,492	4,440	221	39.7	662	2,997	557	2.0	830	1,489	0.1
38- 40	384	59.3	1,786	4,652	264	40.7	864	3,273	648	2.5	922	1,423	0.1
40- 45	821	59.0	3,566	4,343	571	41.0	1,601	2,803	1,392	2.3	1,965	1,412	0.1
45- 50	851	59.9	3,452	4,057	570	40.1	1,382	2,425	1,421	2.7	2,070	1,457	0.1
50- 55	755	63.2	3,547	4,698	440	36.8	1,245	2,830	1,195	2.6	2,301	1,926	0.1
55- 60	674	62.6	3,626	5,380	402	37.4	1,050	2,612	1,076	2.9	2,576	2,394	0.1
60- 70	1,138	62.1	6,453	5,670	695	37.9	1,559	2,243	1,833	3.3	4,894	2,670	0.1
70- 80	857	61.4	5,264	6,142	538	38.6	1,733	3,221	1,395	3.9	3,531	2,531	0.1
80- 90	614	60.4	4,349	7,082	403	39.6	1,266	3,142	1,017	4.4	3,082	3,031	0.2
90-100	507	60.9	3,859	7,612	325	39.1	1,025	3,153	832	5.5	2,835	3,407	0.2
100-125	793	57.8	7,585	9,566	578	42.2	2,218	3,837	1,371	6.8	5,368	3,915	0.2
125-150	508	58.0	4,409	8,714	367	42.0	1,421	3,871	873	9.0	3,988	3,423	0.2
150-200	580	55.5	5,423	9,351	465	44.5	2,355	5,065	1,045	11.0	3,068	3,936	0.2
200-300	468	54.5	8,145	17,403	391	45.5	2,246	5,745	859	12.8	3,898	6,867	0.4
300-500	259	48.7	3,931	15,177	273	51.3	2,107	7,718	532	15.7	1,824	6,428	0.1
500+	243	42.6	8,523	35,072	327	57.4	7,827	23,935	570	25.6	696	1,220	0.0
NEGATIVE	827	47.7	9,145	11,058	906	52.3	25,605	28,261	1,733	17.7	-16,460	-9,498	4.0
S 0- 10	1,122	51.9	3,127	2,787	1,038	48.1	3,654	3,520	2,160	0.7	527	-244	0.0
B 10- 20	2,057	57.8	6,567	3,193	1,501	42.2	3,828	2,551	3,558	1.3	2,739	770	0.1
T 20- 30	1,967	58.7	7,184	3,652	1,385	41.3	4,485	3,238	3,352	1.7	2,699	805	0.1
O 30- 40	1,792	58.3	7,648	4,268	1,280	41.7	3,804	2,972	3,072	2.1	3,844	1,251	0.1
40- 60	3,101	61.0	14,191	4,576	1,983	39.0	5,278	2,662	5,084	2.6	8,913	1,753	0.1
T 60-100	3,116	61.4	19,924	6,394	1,961	38.6	5,582	2,847	5,077	3.9	14,342	2,825	0.1
100+	2,849	54.3	38,016	13,344	2,401	45.7	18,173	7,569	5,250	10.1	19,843	3,780	0.2
TOTAL	16,831	57.5	\$105,803	\$6,286	12,455	42.5	\$70,409	\$5,653	29,286	2.2	\$35,393	\$1,209	0.1

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	POSITIVE MISCELLANEOUS INCOME				NEGATIVE MISCELLANEOUS INCOME				TOTAL MISCELLANEOUS INCOME				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	793	33.4	17,182	21,667	1,583	66.6	181,606	114,723	2,376	55.4	-164,424	-69,202	41.9
NEG <10	552	29.0	2,814	5,098	1,351	71.0	15,222	11,267	1,903	34.4	-12,407	-6,520	70.1
0- 2	974	60.3	1,478	1,518	641	39.7	3,905	6,092	1,615	3.0	-2,426	-1,502	3.9
2- 4	1,410	64.6	2,964	2,102	773	35.4	4,399	5,690	2,183	3.4	-1,435	-657	0.7
4- 6	1,992	69.6	5,309	2,665	869	30.4	4,778	5,498	2,861	4.6	531	186	0.2
6- 8	2,784	72.5	8,403	3,018	1,054	27.5	5,732	5,438	3,838	6.2	2,671	696	0.6
8- 10	2,933	71.0	10,292	3,509	1,197	29.0	6,435	5,376	4,130	6.9	3,857	934	0.7
10- 12	3,184	71.2	11,805	3,708	1,286	28.8	5,718	4,446	4,470	7.5	6,088	1,362	0.9
12- 14	3,334	70.5	13,239	3,971	1,397	29.5	6,277	4,493	4,731	8.1	6,963	1,472	0.9
14- 16	3,301	68.9	14,338	4,343	1,489	31.1	6,983	4,690	4,790	8.7	7,355	1,535	0.9
16- 18	3,176	68.4	15,001	4,723	1,469	31.6	7,178	4,886	4,645	9.0	7,823	1,684	0.9
18- 20	3,077	67.4	15,317	4,978	1,488	32.6	6,891	4,631	4,565	9.4	8,425	1,846	0.9
20- 22	3,033	67.3	16,465	5,429	1,475	32.7	7,036	4,770	4,508	10.0	9,429	2,092	1.0
22- 24	2,831	66.3	15,890	5,613	1,442	33.7	6,187	4,291	4,273	10.2	9,703	2,271	1.0
24- 26	2,706	65.5	15,679	5,794	1,425	34.5	7,320	5,137	4,131	10.5	8,360	2,024	0.9
26- 28	2,661	65.6	15,731	5,912	1,393	34.4	5,941	4,265	4,054	11.2	9,790	2,415	1.0
28- 30	2,742	65.9	16,386	5,976	1,416	34.1	6,637	4,687	4,158	12.1	9,749	2,345	1.0
30- 32	2,567	64.4	17,259	6,724	1,417	35.6	6,439	4,544	3,984	12.4	10,820	2,716	1.1
32- 34	2,563	64.1	17,597	6,866	1,436	35.9	6,317	4,399	3,999	13.3	11,280	2,821	1.1
34- 36	2,547	64.8	17,152	6,734	1,385	35.2	6,112	4,413	3,932	13.6	11,040	2,808	1.1
36- 38	2,467	62.9	17,126	6,942	1,456	37.1	6,384	4,384	3,923	14.2	10,743	2,738	1.0
38- 40	2,453	62.6	18,500	7,542	1,465	37.4	7,204	4,917	3,918	14.8	11,296	2,883	1.1
40- 45	6,147	65.0	45,926	7,471	3,304	35.0	14,654	4,435	9,451	15.7	31,272	3,309	1.2
45- 50	5,798	63.9	48,354	8,340	3,269	36.1	15,457	4,728	9,067	17.5	32,897	3,628	1.3
50- 55	5,543	64.8	49,594	8,947	3,015	35.2	14,677	4,868	8,558	18.9	34,917	4,080	1.5
55- 60	5,182	65.6	51,357	9,911	2,723	34.4	12,684	4,658	7,905	21.0	38,674	4,892	1.8
60- 70	8,673	66.3	101,327	11,683	4,409	33.7	22,612	5,129	13,082	23.7	78,715	6,017	2.2
70- 80	6,464	65.5	90,453	13,993	3,405	34.5	17,980	5,280	9,869	27.4	72,473	7,344	2.7
80- 90	4,957	66.7	85,537	17,256	2,471	33.3	15,611	6,318	7,428	32.2	69,926	9,414	3.6
90-100	3,902	68.6	83,668	21,442	1,790	31.4	11,770	6,575	5,692	37.9	71,898	12,631	5.1
100-125	6,213	70.2	178,829	28,783	2,639	29.8	21,703	8,224	8,852	44.0	157,125	17,750	7.1
125-150	3,850	74.2	154,165	40,043	1,338	25.8	13,089	9,782	5,188	53.9	141,076	27,193	10.6
150-200	4,420	82.4	232,807	52,671	942	17.6	15,681	16,646	5,362	56.2	217,127	40,494	13.3
200-300	3,547	83.4	271,009	76,405	704	16.6	18,715	26,584	4,251	63.1	252,293	59,349	15.6
300-500	2,088	84.1	264,756	126,799	396	15.9	12,277	31,002	2,484	73.1	252,479	101,642	19.8
500+	1,603	85.4	964,370	601,603	274	14.6	67,220	245,330	1,877	84.2	897,150	477,970	32.2
NEGATIVE	1,345	31.4	19,996	14,867	2,934	68.6	196,828	67,085	4,279	43.6	-176,832	-41,325	43.1
SUBTOTAL	10,093	69.0	28,447	2,818	4,534	31.0	25,248	5,569	14,627	4.8	3,199	219	0.2
TOTAL	16,072	69.3	69,700	4,337	7,129	30.7	33,046	4,635	23,201	8.5	36,654	1,580	0.9
TOTAL	13,973	66.1	80,152	5,736	7,151	33.9	33,121	4,632	21,124	10.8	47,030	2,226	1.0
TOTAL	12,597	63.8	87,635	6,957	7,159	36.2	32,456	4,534	19,756	13.6	55,179	3,793	1.1
TOTAL	22,670	64.8	195,232	8,612	12,311	35.2	57,472	4,668	34,981	18.0	137,760	3,938	1.4
TOTAL	23,996	66.5	360,985	15,044	12,075	33.5	67,972	5,629	36,071	27.9	293,012	8,123	3.0
TOTAL	21,721	77.5	2,065,936	95,112	6,293	22.5	148,685	23,627	28,014	54.1	1,917,251	68,439	17.6
TOTAL	122,467	67.3	\$2,908,082	\$23,746	59,586	32.7	\$594,828	\$9,983	182,053	14.0	\$2,313,254	\$12,706	5.1

TABLE D8: FARM INCOME

FOR ALL FULL YEAR RETURNS IN OREGON

AGI LEVEL (\$000)	POSITIVE FARM INCOME				NEGATIVE FARM INCOME				TOTAL FARM INCOME				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	142	11.4	1,679	11,820	1,101	88.6	50,196	45,591	1,243	29.0	-48,518	-39,033	12.4
NEG <10	69	8.0	615	8,920	796	92.0	10,807	13,576	865	15.7	-10,191	-11,782	57.5
0- 2	162	32.7	239	1,474	333	67.3	2,753	8,269	495	0.9	-2,515	-5,080	4.1
2- 4	225	37.9	456	2,025	368	62.1	3,279	8,910	593	0.9	-2,823	-4,761	1.5
4- 6	241	33.2	657	2,727	485	66.8	3,346	6,898	726	1.2	-2,688	-3,703	0.9
6- 8	290	34.1	1,031	3,555	560	65.9	3,804	6,793	850	1.4	-2,773	-3,262	0.6
8- 10	268	30.4	1,058	3,947	615	69.6	4,945	8,041	883	1.5	-3,888	-4,403	0.7
10- 12	320	30.9	1,416	4,426	714	69.1	5,730	8,026	1,034	1.7	-4,314	-4,172	0.7
12- 14	359	33.5	1,793	4,996	712	66.5	5,094	7,154	1,071	1.8	-3,300	-3,082	0.4
14- 16	298	28.3	1,556	5,222	756	71.7	6,407	8,475	1,054	1.9	-4,851	-4,603	0.6
16- 18	303	28.6	1,575	5,198	755	71.4	5,818	7,706	1,058	2.0	-4,243	-4,011	0.5
18- 20	290	26.1	1,621	5,589	822	73.9	6,271	7,629	1,112	2.3	-4,650	-4,182	0.5
20- 22	286	27.2	1,780	6,222	766	72.8	5,537	7,229	1,052	2.3	-3,758	-3,572	0.4
22- 24	257	26.8	1,851	7,201	701	73.2	5,413	7,722	958	2.3	-3,563	-3,719	0.4
24- 26	239	25.5	1,843	7,710	699	74.5	5,484	7,846	938	2.4	-3,642	-3,882	0.4
26- 28	228	23.3	1,642	7,201	751	76.7	5,546	7,385	979	2.7	-3,904	-3,988	0.4
28- 30	233	25.0	1,915	8,220	699	75.0	5,272	7,543	932	2.7	-3,357	-3,602	0.3
30- 32	214	22.3	1,599	7,472	747	77.7	5,683	7,608	961	3.0	-4,084	-4,250	0.4
32- 34	249	24.3	2,247	9,023	777	75.7	5,477	7,049	1,026	3.4	-3,230	-3,148	0.3
34- 36	193	20.4	2,122	10,993	752	79.6	5,347	7,110	945	3.3	-3,225	-3,413	0.3
36- 38	203	23.1	1,784	8,786	677	76.9	5,245	7,747	880	3.2	-3,461	-3,933	0.3
38- 40	215	22.8	1,984	9,229	727	77.2	5,187	7,135	942	3.6	-3,203	-3,400	0.3
40- 45	450	20.9	3,962	8,805	1,702	79.1	11,126	6,537	2,152	3.6	-7,164	-3,329	0.3
45- 50	450	22.2	4,642	10,316	1,579	77.8	11,256	7,129	2,029	3.9	-6,614	-3,260	0.3
50- 55	407	22.3	5,121	12,583	1,416	77.7	9,412	6,647	1,823	4.0	-4,291	-2,354	0.2
55- 60	381	23.3	5,200	13,647	1,251	76.7	7,971	6,372	1,632	4.3	-2,771	-1,698	0.1
60- 70	615	24.9	8,550	13,903	1,859	75.1	13,603	7,318	2,474	4.5	-5,053	-2,043	0.1
70- 80	416	23.8	6,511	15,651	1,331	76.2	9,576	7,195	1,747	4.9	-3,065	-1,755	0.1
80- 90	274	22.7	5,587	20,391	933	77.3	8,163	8,750	1,207	5.2	-2,576	-2,134	0.1
90-100	196	24.6	4,784	24,406	601	75.4	6,243	10,388	797	5.3	-1,459	-1,831	0.1
100-125	313	25.9	9,373	29,945	897	74.1	10,273	11,452	1,210	6.0	-900	-744	0.0
125-150	174	27.8	5,525	31,755	451	72.2	6,853	15,196	625	6.4	-1,328	-2,125	0.1
150-200	194	25.9	10,281	52,995	356	74.1	9,700	17,445	750	7.9	582	775	0.0
200-300	144	27.5	7,705	53,910	379	72.5	8,853	23,360	523	7.8	-1,148	-2,195	0.1
300-500	74	22.2	4,482	60,565	260	77.8	7,591	29,195	334	9.8	-3,109	-9,308	0.2
500+	49	22.9	5,256	107,269	165	77.1	9,871	59,822	214	9.6	-4,614	-21,563	0.2
NEGATIVE	211	10.0	2,294	10,872	1,897	90.0	61,003	32,157	2,108	21.5	-58,709	-27,850	14.3
S 0- 10	1,186	33.4	3,440	2,901	2,361	66.6	18,127	7,678	3,547	1.2	-14,687	-4,141	1.0
B 10- 20	1,570	29.5	7,961	5,071	3,759	70.5	29,320	7,800	5,329	2.0	-21,359	-4,008	0.5
U 20- 30	1,243	25.6	9,030	7,265	3,616	74.4	27,254	7,537	4,859	2.5	-18,223	-3,750	0.4
T 30- 40	1,074	22.6	9,735	9,064	3,680	77.4	26,939	7,320	4,754	3.3	-17,203	-3,619	0.3
O 40- 60	1,688	24.1	18,926	11,212	5,948	77.9	39,766	6,686	7,636	3.9	-20,840	-2,729	0.2
T 60-100	1,501	24.1	25,432	16,943	4,724	75.9	37,586	7,956	6,225	4.8	-12,154	-1,952	0.1
100+	948	25.9	42,623	44,961	2,708	74.1	53,140	19,624	3,656	7.1	-10,518	-2,877	0.1
TOTAL	9,421	24.7	\$119,441	\$12,678	28,693	75.3	\$293,134	\$10,216	38,114	2.9	\$-173,694	\$-4,557	0.4

TABLE D9: OTHER INCOME

1995 PERSONAL INCOME TAX REPORTS

FOR ALL FULL YEAR RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	POSITIVE OTHER INCOME				NEGATIVE OTHER INCOME				TOTAL OTHER INCOME				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	151	5.3	1,771	11,727	2,698	94.7	305,167	113,109	2,849	66.4	-303,396	-106,492	77.2
NEG <10	234	14.6	806	3,443	1,364	85.4	14,185	10,400	1,598	28.9	-13,380	-8,373	75.5
0- 2	589	50.5	517	878	578	49.5	6,212	10,748	1,167	2.1	-5,695	-4,880	9.3
2- 4	899	67.6	1,043	1,160	430	32.4	3,380	7,861	1,329	2.1	-2,337	-1,759	1.2
4- 6	1,079	71.4	1,597	1,480	433	28.6	3,147	7,267	1,512	2.5	-1,550	-1,025	0.5
6- 8	1,301	76.3	2,083	1,601	405	23.7	2,906	7,175	1,706	2.8	823	-483	0.2
8- 10	1,454	80.7	2,350	1,616	348	19.3	2,224	6,390	1,802	3.0	126	70	0.0
10- 12	1,585	81.8	2,747	1,733	352	18.2	2,954	8,391	1,937	3.3	-207	-107	0.0
12- 14	1,608	83.5	2,760	1,717	318	16.5	2,148	6,755	1,926	3.3	612	318	0.1
14- 16	1,669	86.1	3,128	1,874	270	13.9	1,775	6,575	1,939	3.5	1,353	698	0.2
16- 18	1,702	86.6	2,816	1,654	263	13.4	1,865	7,091	1,965	3.8	951	484	0.1
18- 20	1,700	86.9	2,990	1,759	256	13.1	1,337	5,222	1,956	4.0	1,653	845	0.2
20- 22	1,700	88.0	3,062	1,801	231	12.0	1,824	7,898	1,931	4.3	1,238	641	0.1
22- 24	1,716	89.3	3,156	1,839	206	10.7	1,601	7,773	1,922	4.6	1,555	809	0.2
24- 26	1,691	90.4	3,605	2,132	180	9.6	1,516	8,425	1,871	4.8	2,088	1,116	0.2
26- 28	1,617	90.5	2,966	1,834	170	9.5	949	5,585	1,787	5.0	2,016	1,128	0.2
28- 30	1,737	91.7	3,134	1,804	157	8.3	1,142	7,274	1,894	5.5	1,992	1,052	0.2
30- 32	1,624	90.4	3,269	2,013	173	9.6	1,259	7,278	1,797	5.6	2,010	1,118	0.2
32- 34	1,652	90.8	2,843	1,721	168	9.2	1,147	6,825	1,820	6.0	1,696	932	0.2
34- 36	1,673	92.4	3,187	1,905	138	7.6	786	5,693	1,811	6.3	2,401	1,326	0.2
36- 38	1,613	92.0	2,774	1,720	140	8.0	653	4,667	1,753	6.3	2,120	1,210	0.2
38- 40	1,643	92.1	3,143	1,913	141	7.9	755	5,352	1,784	6.8	2,388	1,339	0.2
40- 45	4,017	92.6	7,477	1,861	320	7.4	2,218	6,932	4,337	7.2	5,259	1,213	0.2
45- 50	3,786	93.4	7,743	2,045	266	6.6	1,355	5,095	4,052	7.8	6,388	1,577	0.3
50- 55	3,699	93.5	8,079	2,184	256	6.5	1,203	4,699	3,955	8.8	6,876	1,739	0.3
55- 60	3,333	94.2	7,877	2,363	207	5.8	1,863	8,999	3,540	9.4	6,014	1,699	0.3
60- 70	5,237	94.0	12,732	2,431	337	6.0	3,251	9,647	5,574	10.1	9,481	1,701	0.3
70- 80	3,814	95.0	10,636	2,789	201	5.0	1,264	6,286	4,015	11.2	9,372	2,334	0.3
80- 90	2,696	94.9	8,894	3,299	146	5.1	859	5,882	2,842	12.3	8,035	2,827	0.4
90-100	1,892	93.8	7,690	4,065	125	6.2	1,575	12,601	2,017	13.4	6,115	3,032	0.4
100-125	3,018	93.2	15,956	5,287	219	6.8	2,594	11,844	3,237	16.1	13,362	4,128	0.6
125-150	1,719	92.9	11,533	6,709	131	7.1	1,410	10,765	1,850	19.0	10,123	6,472	0.8
150-200	1,894	92.6	19,391	10,238	152	7.4	1,297	10,297	2,046	21.4	17,826	8,713	1.1
200-300	1,568	91.1	21,349	13,616	154	8.9	1,392	9,041	1,722	25.6	17,926	11,589	1.2
300-500	966	91.0	17,994	18,627	95	9.0	558	26,923	1,061	31.2	15,436	14,548	1.2
500+	777	87.0	34,205	44,022	116	13.0	7,585	65,388	693	40.1	26,620	29,809	1.0
NEGATIVE	385	8.7	2,577	6,692	4,062	91.3	319,352	78,619	4,447	45.3	-316,776	-71,234	77.2
SUBTOTAL	5,322	70.8	7,589	1,426	2,194	29.2	17,869	8,144	7,516	2.5	-10,280	-1,388	0.7
0- 20	8,264	85.0	14,441	1,747	1,459	15.0	10,079	6,908	9,723	3.6	4,362	449	0.1
20- 30	8,461	90.0	15,923	1,882	944	10.0	7,034	7,451	9,405	4.8	8,889	945	0.2
30- 40	8,205	91.5	15,215	1,854	760	8.5	4,599	6,052	8,965	6.2	10,616	1,184	0.2
40- 60	14,835	93.4	31,176	2,102	1,049	6.6	6,639	6,329	15,884	8.2	24,537	1,545	0.3
60-100	13,639	94.4	39,952	2,929	809	5.6	6,948	8,589	14,448	11.2	33,004	2,284	0.3
100+	9,942	92.0	120,428	12,113	867	8.0	17,104	19,728	10,809	20.9	103,324	9,559	1.0
TOTAL	69,053	85.0	\$247,301	\$3,581	12,144	15.0	\$389,624	\$32,084	81,197	6.2	\$-142,323	\$-1,753	0.3

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	POSITIVE UNKNOWN INCOME				NEGATIVE UNKNOWN INCOME				TOTAL UNKNOWN INCOME				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	0	0.0	0	0	44	100.0	3,843	87,348	44	1.0	-3,843	-87,348	1.0
NEG <10	0	0.0	0	0	85	100.0	266	3,128	85	1.5	-266	-3,128	1.5
0- 2	1,229	100.0	1,322	1,076	0	0.0	0	0	1,229	2.3	1,322	1,076	2.2
2- 4	1,250	100.0	3,765	3,012	0	0.0	0	0	1,250	1.9	3,765	3,012	1.9
4- 6	1,360	100.0	6,894	5,069	0	0.0	0	0	1,360	2.2	6,894	5,069	2.2
6- 8	1,691	100.0	11,801	6,978	0	0.0	0	0	1,691	2.7	11,801	6,978	2.7
8- 10	1,632	100.0	14,684	8,998	0	0.0	0	0	1,632	2.7	14,684	8,998	2.7
10- 12	1,647	100.0	18,159	11,026	0	0.0	0	0	1,647	2.8	18,159	11,026	2.8
12- 14	1,664	100.0	21,598	12,979	0	0.0	0	0	1,664	2.9	21,598	12,979	2.9
14- 16	1,512	100.0	22,686	15,004	0	0.0	0	0	1,512	2.7	22,686	15,004	2.7
16- 18	1,511	100.0	25,710	17,015	0	0.0	0	0	1,511	2.9	25,710	17,015	2.9
18- 20	1,435	100.0	27,239	18,982	0	0.0	0	0	1,435	3.0	27,239	18,982	3.0
20- 22	1,332	100.0	27,938	20,975	0	0.0	0	0	1,332	3.0	27,938	20,975	3.0
22- 24	1,275	100.0	29,294	22,976	0	0.0	0	0	1,275	3.0	29,294	22,976	3.0
24- 26	1,279	100.0	31,916	24,954	0	0.0	0	0	1,279	3.3	31,916	24,954	3.2
26- 28	1,096	100.0	29,522	26,936	0	0.0	0	0	1,096	3.0	29,522	26,936	3.0
28- 30	1,120	100.0	32,370	28,902	0	0.0	0	0	1,120	3.3	32,370	28,902	3.3
30- 32	962	100.0	29,772	30,949	0	0.0	0	0	962	3.0	29,772	30,949	3.0
32- 34	898	100.0	29,501	32,852	0	0.0	0	0	898	3.0	29,501	32,852	3.0
34- 36	875	100.0	30,480	34,835	0	0.0	0	0	875	3.0	30,480	34,835	3.0
36- 38	875	100.0	32,193	36,791	0	0.0	0	0	875	3.2	32,193	36,791	3.1
38- 40	789	100.0	30,579	38,756	0	0.0	0	0	789	3.0	30,579	38,756	3.0
40- 45	1,911	100.0	80,521	42,135	0	0.0	0	0	1,911	3.2	80,521	42,135	3.1
45- 50	1,490	100.0	70,177	47,099	0	0.0	0	0	1,490	2.9	70,177	47,099	2.9
50- 55	1,385	100.0	72,005	51,990	0	0.0	0	0	1,385	3.1	72,005	51,990	3.0
55- 60	1,182	100.0	67,241	56,887	0	0.0	0	0	1,182	3.1	67,241	56,887	3.1
60- 70	1,469	100.0	94,117	64,069	0	0.0	0	0	1,469	2.7	94,117	64,069	2.6
70- 80	777	100.0	57,506	74,010	0	0.0	0	0	777	2.2	57,506	74,010	2.1
80- 90	423	100.0	35,392	83,670	0	0.0	0	0	423	1.8	35,392	83,670	1.8
90-100	212	100.0	19,926	93,990	0	0.0	0	0	212	1.4	19,926	93,990	1.4
100-125	252	100.0	27,372	108,617	0	0.0	0	0	252	1.3	27,372	108,617	1.2
125-150	95	100.0	12,756	134,273	0	0.0	0	0	95	1.0	12,756	134,273	1.0
150-200	87	100.0	14,806	170,186	0	0.0	0	0	87	0.9	14,806	170,186	0.9
200-300	38	100.0	9,190	241,854	0	0.0	0	0	38	0.6	9,190	241,854	0.6
300-500	16	100.0	5,569	348,084	0	0.0	0	0	16	0.5	5,569	348,084	0.4
500+	9	100.0	6,313	701,452	0	0.0	0	0	9	0.4	6,313	701,452	0.2
NEGATIVE	0	0.0	0	0	129	100.0	4,109	31,855	129	1.3	-4,109	-31,855	1.0
S 0- 10	7,162	100.0	38,465	5,371	0	0.0	0	0	7,162	2.4	38,465	5,371	2.5
U 10- 20	7,769	100.0	115,391	14,853	0	0.0	0	0	7,769	2.8	115,391	14,853	2.9
B 20- 30	6,102	100.0	151,039	24,752	0	0.0	0	0	6,102	3.1	151,039	24,752	3.1
T 30- 40	4,399	100.0	152,525	34,673	0	0.0	0	0	4,399	3.0	152,525	34,673	3.0
O 40- 60	5,968	100.0	289,944	48,583	0	0.0	0	0	5,968	3.1	289,944	48,583	3.0
T 60- 100	2,881	100.0	206,942	71,830	0	0.0	0	0	2,881	2.2	206,942	71,830	2.1
100+	497	100.0	76,007	152,931	0	0.0	0	0	497	1.0	76,007	152,931	0.7
TOTAL	34,778	99.6	\$1030313	\$29,625	129	0.4	\$4,109	\$31,855	34,907	2.7	\$1,026,203	\$29,398	2.3

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL ADJUSTMENTS	INDIVIDUAL RETIREMENT ACCTS SELF	INDIVIDUAL RETIREMENT ACCTS SPOUSE	MOVING EXPENSES	SELF EMPLOYMENT TAX	SELF EMP HEALTH INS EXPENSES	KEOGH RETIREMENT ACCOUNTS	FORFEITED INTEREST PENALTY	ALIMONY PAID
NEG >10	4,290	2,300	120	67	80	687	315	89	7	935
NEG <10	5,525	1,358	116	54	60	359	193	18	9	549
0- 2	54,566	1,254	450	24	45	332	175	2	12	215
2- 4	64,752	2,233	753	57	22	810	317	21	24	230
4- 6	61,645	3,594	953	83	59	1,437	475	56	32	498
6- 8	61,519	4,839	1,308	103	79	2,033	622	64	48	581
8- 10	59,557	6,009	1,656	210	108	2,625	710	100	76	524
10- 12	59,409	7,014	1,782	332	143	2,977	818	230	85	646
12- 14	58,192	8,063	2,222	535	136	3,240	906	212	69	743
14- 16	55,092	8,801	2,494	600	156	3,476	954	258	69	794
16- 18	51,789	9,439	2,817	779	179	3,552	949	349	63	753
18- 20	48,585	10,541	3,164	920	188	3,803	1,023	450	75	919
20- 22	44,899	10,741	3,310	989	182	3,741	1,002	525	72	920
22- 24	41,842	11,040	3,570	1,125	234	3,716	973	438	54	929
24- 26	39,329	11,380	3,517	1,215	172	3,797	957	562	54	1,107
26- 28	36,098	10,899	3,265	1,151	183	3,762	896	577	42	1,022
28- 30	34,256	11,383	3,325	1,289	178	3,755	904	683	55	1,194
30- 32	32,232	11,712	3,112	1,401	186	3,904	925	797	74	1,314
32- 34	30,148	11,317	3,000	1,534	188	3,906	855	860	44	929
34- 36	28,849	11,175	2,858	1,596	149	3,636	753	857	40	1,287
36- 38	27,720	11,049	2,621	1,550	185	3,660	771	850	50	1,362
38- 40	26,423	10,901	2,554	1,418	145	3,746	830	984	70	1,154
40- 45	60,257	25,319	5,324	3,091	445	8,820	1,752	2,654	87	3,144
45- 50	51,705	22,820	3,938	2,265	360	8,678	1,649	2,904	102	2,924
50- 55	45,191	20,998	2,844	1,669	357	8,354	1,473	3,396	70	2,835
55- 60	37,694	20,153	2,455	1,621	334	7,826	1,370	3,651	75	2,822
60- 70	55,237	33,562	3,635	2,550	563	12,539	2,166	7,202	105	4,802
70- 80	36,001	26,119	2,816	2,019	404	9,720	1,628	6,425	94	3,013
80- 90	23,086	22,845	1,978	1,414	242	7,947	1,301	7,070	62	2,833
90-100	15,031	21,064	1,585	1,155	233	6,899	1,207	7,156	26	2,803
100-125	20,110	40,107	2,401	1,749	333	12,308	2,100	15,668	38	5,511
125-150	9,725	29,195	1,445	1,124	157	8,096	1,436	13,516	26	3,394
150-200	9,540	38,685	1,512	1,127	214	9,621	1,746	19,752	38	4,676
200-300	6,737	32,574	1,117	879	125	7,519	1,380	16,067	18	5,469
300-500	3,396	18,398	532	401	51	3,925	792	8,614	18	4,066
500+	2,229	11,238	348	242	26	2,602	671	3,257	2	4,090
NEGATIVE	9,815	3,658	121	121	140	1,046	508	107	15	1,484
SUBTOTAL 0-10	302,039	17,929	5,121	4,476	313	7,237	2,299	244	192	2,048
10- 20	273,067	43,858	12,479	3,165	801	17,049	4,650	1,498	361	3,855
20- 30	196,424	55,444	16,988	5,769	949	18,771	4,731	2,786	278	5,172
30- 40	145,372	56,154	14,144	7,498	853	18,851	4,135	4,348	278	6,046
40- 60	194,847	89,289	14,561	8,645	1,496	33,678	6,243	12,606	335	11,725
TOTAL 60-100	129,355	103,590	10,014	7,139	1,441	37,105	6,301	27,853	287	13,452
100+	51,737	170,197	7,355	5,522	906	44,070	8,125	76,873	140	27,206
TOTAL	1,302,656	540,120	80,897	38,336	6,899	177,807	36,992	126,315	1,886	70,987

TABLE E1: ADJUSTMENTS TO INCOME: IRA AND KEOGH RETIREMENT ADJUSTMENTS
FOR ALL FULL YEAR RETURNS IN OREGON

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	INDIVIDUAL RETIRE ACCOUNT PAYMENTS - SELF				INDIVIDUAL RETIRE ACCOUNT PAYMENTS - SPOUSE				PAYMENTS TO A KEOGH RETIREMENT PLAN			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	75	1.7	120	1,601	47	1.1	67	1,431	17	0.4	89	5,247
NEG <10	80	1.4	116	1,444	38	0.7	54	1,427	10	0.2	18	1,817
0- 2	346	0.6	450	1,301	24	0.0	24	984	6	0.0	2	285
2- 4	507	0.8	753	1,485	40	0.1	57	1,425	12	0.0	21	1,772
4- 6	634	1.0	953	1,504	59	0.1	83	1,403	39	0.1	56	1,442
6- 8	864	1.4	1,308	1,514	77	0.1	103	1,338	47	0.1	64	1,365
8- 10	1,065	1.8	1,656	1,555	160	0.3	210	1,313	76	0.1	100	1,319
10- 12	1,139	1.9	1,782	1,565	237	0.4	332	1,402	96	0.2	230	2,391
12- 14	1,461	2.5	2,222	1,521	392	0.7	535	1,364	134	0.2	212	1,580
14- 16	1,638	3.0	2,494	1,523	439	0.8	600	1,366	134	0.2	258	1,925
16- 18	1,798	3.5	2,817	1,567	542	1.0	779	1,437	173	0.3	349	2,015
18- 20	2,025	4.2	3,164	1,563	666	1.4	920	1,381	198	0.4	450	2,271
20- 22	2,116	4.7	3,310	1,564	674	1.5	989	1,467	211	0.5	525	2,490
22- 24	2,292	5.5	3,570	1,558	785	1.9	1,125	1,433	169	0.4	438	2,594
24- 26	2,367	6.0	3,517	1,486	864	2.2	1,215	1,406	208	0.5	562	2,701
26- 28	2,304	6.4	3,265	1,417	864	2.4	1,151	1,332	215	0.6	577	2,685
28- 30	2,403	7.0	3,325	1,384	947	2.8	1,289	1,361	233	0.7	683	2,933
30- 32	2,278	7.1	3,112	1,366	988	3.1	1,401	1,418	249	0.8	797	3,199
32- 34	2,262	7.5	3,000	1,326	1,084	3.6	1,534	1,415	277	0.9	860	3,104
34- 36	2,016	7.0	2,858	1,418	1,145	4.0	1,596	1,393	257	0.9	857	3,336
36- 38	1,743	6.3	2,621	1,503	1,128	4.1	1,550	1,374	273	1.0	850	3,115
38- 40	1,731	6.6	2,554	1,476	1,097	4.2	1,418	1,292	310	1.2	984	3,175
40- 45	4,054	6.7	5,324	1,313	2,748	4.6	3,091	1,125	747	1.2	2,654	3,553
45- 50	3,519	6.8	3,938	1,119	2,455	4.7	2,265	923	821	1.6	2,904	3,537
50- 55	1,741	3.9	2,844	1,633	1,132	2.5	1,669	1,474	932	2.1	3,396	3,644
55- 60	1,457	3.9	2,455	1,685	1,082	2.9	1,621	1,498	896	2.4	3,651	4,075
60- 70	2,081	3.8	3,635	1,747	1,631	3.0	2,550	1,564	1,555	2.8	7,202	4,631
70- 80	1,557	4.3	2,816	1,809	1,241	3.4	2,019	1,627	1,221	3.4	6,425	5,262
80- 90	1,078	4.7	1,978	1,834	859	3.7	1,414	1,646	1,031	4.5	7,070	6,857
90-100	850	5.7	1,585	1,865	679	4.5	1,155	1,701	939	6.2	7,156	7,621
100-125	1,284	6.4	2,401	1,870	1,030	5.1	1,749	1,698	1,712	8.5	15,668	9,152
125-150	765	7.9	1,445	1,889	652	6.7	1,124	1,724	1,119	11.0	13,516	12,076
150-200	796	8.3	1,512	1,900	663	6.9	1,127	1,700	1,300	13.0	19,752	15,193
200-300	586	8.7	1,117	1,906	502	7.5	879	1,752	941	14.0	16,067	17,075
300-500	280	8.2	532	1,899	231	6.8	401	1,736	432	12.7	8,614	19,941
500+	182	8.2	348	1,910	148	6.6	242	1,634	179	8.0	3,257	18,193
NEGATIVE	155	1.6	236	1,520	85	0.9	121	1,429	27	0.3	107	3,976
SUBTOTAL 0- 10	3,416	1.1	5,121	1,499	360	0.1	476	1,324	180	0.1	244	1,353
10- 20	8,061	3.0	12,479	1,548	2,276	0.8	3,165	1,391	735	0.3	1,498	2,037
20- 30	11,482	5.8	16,988	1,480	4,134	2.1	5,769	1,395	1,036	0.5	2,786	2,689
30- 40	10,030	6.9	14,144	1,410	5,442	3.7	7,498	1,378	1,366	0.9	4,348	3,183
40- 60	10,771	5.5	14,561	1,352	7,417	3.8	8,645	1,166	3,396	1.7	12,606	3,712
TOTAL 60-100	5,566	4.3	10,014	1,799	4,410	3.4	7,139	1,619	4,746	3.7	27,853	5,869
100+	3,893	7.5	7,355	1,889	3,226	6.2	5,522	1,712	5,683	11.0	76,873	13,527
TOTAL	53,374	4.1	\$80,897	\$1,516	27,350	2.1	\$38,336	\$1,402	17,169	1.3	\$126,315	\$7,357

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	MOVING EXPENSES				SELF-EMPLOYED HEALTH INSURANCE				SELF-EMPLOYMENT TAX			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	28	0.7	80	2,848	352	8.2	315	895	784	18.3	687	876
NEG <10	33	0.6	60	1,817	309	5.6	193	626	753	13.6	359	477
0- 2	29	0.1	45	1,548	409	0.7	175	428	2,258	4.1	332	147
2- 4	22	0.0	22	992	644	1.0	317	492	3,769	5.8	810	215
4- 6	48	0.1	59	1,225	984	1.6	475	483	4,754	7.7	1,437	302
6- 8	75	0.1	79	1,058	1,283	2.1	622	485	5,253	8.5	2,033	387
8- 10	99	0.2	108	1,092	1,405	2.4	710	505	5,468	9.2	2,625	480
10- 12	104	0.2	143	1,371	1,546	2.6	818	529	5,257	8.8	2,977	566
12- 14	121	0.2	136	1,122	1,636	2.8	906	554	5,176	8.9	3,240	626
14- 16	151	0.3	156	1,035	1,679	3.0	954	568	5,008	9.1	3,476	694
16- 18	147	0.3	179	1,215	1,648	3.2	949	576	4,786	9.2	3,552	742
18- 20	149	0.3	188	1,262	1,684	3.5	1,023	607	4,841	10.0	3,803	786
20- 22	161	0.4	182	1,132	1,656	3.7	1,002	605	4,491	10.0	3,741	833
22- 24	178	0.4	234	1,312	1,582	3.8	973	615	4,300	10.3	3,716	864
24- 26	152	0.4	172	1,133	1,524	3.9	957	628	4,125	10.5	3,797	920
26- 28	162	0.4	183	1,128	1,400	3.9	896	640	4,026	11.2	3,762	935
28- 30	168	0.5	178	1,062	1,400	4.1	904	646	4,007	11.7	3,755	937
30- 32	193	0.6	186	961	1,398	4.3	925	662	4,004	12.4	3,904	975
32- 34	168	0.6	188	1,120	1,337	4.4	855	640	3,926	13.0	3,906	995
34- 36	146	0.5	149	1,019	1,113	3.9	753	676	3,785	13.1	3,636	961
36- 38	163	0.6	185	1,135	1,193	4.3	771	647	3,605	13.0	3,660	1,015
38- 40	144	0.5	145	1,009	1,181	4.5	830	702	3,563	13.5	3,746	1,051
40- 45	363	0.6	445	1,227	2,585	4.3	1,752	678	8,048	13.4	8,820	1,096
45- 50	310	0.6	360	1,161	2,313	4.5	1,649	713	7,301	14.1	8,678	1,189
50- 55	283	0.6	357	1,263	2,021	4.5	1,473	729	6,449	14.3	8,354	1,295
55- 60	229	0.6	334	1,457	1,831	4.9	1,370	748	5,513	14.6	7,826	1,420
60- 70	341	0.6	563	1,651	2,833	5.1	2,166	765	8,174	14.8	12,539	1,534
70- 80	223	0.6	404	1,811	2,017	5.6	1,628	807	5,639	15.7	9,720	1,724
80- 90	146	0.6	242	1,655	1,553	6.7	1,301	838	3,925	17.0	7,947	2,025
90-100	93	0.6	233	2,500	1,398	9.3	1,207	863	3,066	20.4	6,899	2,250
100-125	124	0.6	333	2,684	2,313	11.5	2,100	908	4,931	24.5	12,308	2,496
125-150	66	0.7	157	2,386	1,498	15.4	1,436	958	2,832	29.1	8,096	2,859
150-200	52	0.5	214	4,107	1,747	18.3	1,746	999	3,112	32.6	9,621	3,092
200-300	32	0.3	125	3,907	1,324	19.7	1,380	1,043	2,381	35.3	7,519	3,158
300-500	11	0.3	51	4,608	715	21.1	792	1,107	1,229	36.2	3,925	3,193
500+	7	0.3	26	3,781	622	27.9	671	1,079	806	36.2	2,602	3,228
NEGATIVE	61	0.6	140	2,290	661	6.7	508	769	1,537	15.7	1,046	681
0- 10	273	0.1	313	1,146	4,725	1.6	2,299	487	21,502	7.1	7,237	337
10- 20	672	0.2	801	1,193	8,193	3.0	4,650	568	25,068	9.2	17,049	680
20- 30	821	0.4	949	1,156	7,562	3.8	4,731	626	20,949	10.7	18,771	896
30- 40	814	0.6	853	1,048	6,222	4.3	4,135	665	18,883	13.0	18,851	998
40- 60	1,185	0.6	1,496	1,262	8,750	4.5	6,243	714	27,311	14.0	33,678	1,233
60- 100	803	0.6	1,441	1,794	7,801	6.0	6,301	808	20,804	16.1	37,105	1,784
100+	292	0.6	906	3,103	8,219	15.9	8,125	989	15,291	29.6	44,070	2,882
TOTAL	4,921	0.4	6,899	1,402	52,133	4.0	36,992	710	151,345	11.6	177,807	1,175

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	ALIMONY PAID				FORFEITED INTEREST PENALTY			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	58	1.4	935	16,124	38	0.9	7	173
NEG <10	78	1.4	549	7,033	52	0.9	9	170
0- 2	40	0.1	215	5,369	103	0.2	12	116
2- 4	49	0.1	230	4,688	137	0.2	24	173
4- 6	88	0.1	498	5,657	193	0.3	32	167
6- 8	131	0.2	581	4,435	283	0.5	48	169
8- 10	119	0.2	524	4,407	311	0.5	76	244
10- 12	136	0.2	646	4,753	376	0.6	85	227
12- 14	147	0.3	743	5,054	355	0.6	69	195
14- 16	176	0.3	794	4,509	299	0.5	69	232
16- 18	166	0.3	753	4,536	305	0.6	63	206
18- 20	181	0.4	919	5,078	292	0.6	75	255
20- 22	176	0.4	920	5,228	275	0.6	72	263
22- 24	191	0.5	929	4,865	215	0.5	54	253
24- 26	229	0.6	1,107	4,832	233	0.6	54	232
26- 28	231	0.6	1,022	4,425	204	0.6	42	208
28- 30	229	0.7	1,194	5,214	212	0.6	55	257
30- 32	247	0.8	1,314	5,319	189	0.6	74	390
32- 34	209	0.7	1,929	4,447	161	0.6	44	276
34- 36	256	0.9	1,287	5,027	175	0.6	40	228
36- 38	252	0.9	1,362	5,405	161	0.6	50	309
38- 40	221	0.8	1,154	5,220	161	0.6	70	436
40- 45	572	0.9	3,144	5,497	382	0.6	87	228
45- 50	521	1.0	2,924	5,613	361	0.7	102	284
50- 55	457	1.0	2,835	6,204	283	0.6	70	248
55- 60	425	1.1	2,822	6,639	278	0.7	75	270
60- 70	672	1.2	4,802	7,146	424	0.8	105	247
70- 80	423	1.2	3,013	7,123	254	0.7	94	370
80- 90	329	1.4	2,833	8,612	183	0.8	62	338
90-100	253	1.7	2,803	11,080	112	0.7	26	233
100-125	446	2.2	5,511	12,356	151	0.8	38	255
125-150	247	2.5	3,394	13,742	67	0.7	26	392
150-200	254	2.7	4,676	18,408	59	0.6	38	636
200-300	243	3.6	5,469	22,508	47	0.7	18	377
300-500	134	3.9	4,066	30,341	22	0.6	18	825
500+	93	4.2	4,090	43,980	9	0.4	2	249
NEGATIVE	136	1.4	1,484	10,910	90	0.9	15	16,486
S 0- 10	427	0.1	2,048	4,796	1,027	0.3	192	1,994
U 10- 20	806	0.3	3,855	4,783	1,627	0.6	361	2,369
B 20- 30	1,056	0.5	5,172	4,898	1,139	0.6	278	4,541
T 30- 40	1,185	0.8	6,046	5,102	847	0.6	278	7,138
O 40- 60	1,975	1.0	11,725	5,937	1,304	0.7	335	8,992
T 60-100	1,677	1.3	13,452	8,021	973	0.8	287	13,825
T 100+	1,417	2.7	27,206	19,200	355	0.7	140	76,636
TOTAL	8,679	0.7	\$70,987	\$8,179	7,362	0.6	\$1,886	\$9,642

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$'000)	# OF RETURNS	TOTAL OREGON ADJUST	ADDITIONS			SUBTRACTIONS				
			INTEREST	MIN CHILD	OTHER	FED TAX	SCC SEC	ORE REFUND	US BONDS	OTHER
NEG >10	4,290	4,574	2,979	11	13,868	148	55	2,539	1,335	8,206
NEG <10	5,525	-716	228	12	716	55	35	425	366	791
0- 2	54,566	-1,416	294	9	914	645	12	238	1,173	565
2- 4	64,752	-2,880	482	4	718	1,324	83	304	1,576	796
4- 6	61,645	-6,347	459	9	681	3,284	231	463	1,979	1,540
6- 8	61,519	-11,541	671	6	645	6,023	345	683	3,029	2,785
8- 10	59,557	-21,512	731	5	748	13,447	439	911	4,149	4,050
10- 12	59,409	-31,711	909	13	1,277	20,887	487	1,184	5,189	6,163
12- 14	58,192	-42,066	923	11	1,451	28,631	700	1,513	6,090	7,519
14- 16	55,092	-51,443	945	7	1,764	37,522	813	1,821	6,575	7,427
16- 18	51,789	-60,195	989	8	1,035	44,950	1,305	2,124	6,885	6,962
18- 20	48,585	-67,452	1,175	12	1,083	52,042	1,572	2,435	6,931	6,744
20- 22	44,899	-74,360	1,063	6	854	58,673	2,519	2,854	6,158	6,079
22- 24	41,842	-82,712	985	11	970	65,772	3,965	3,295	5,921	5,724
24- 26	39,329	-92,930	1,045	9	923	73,770	5,937	3,713	5,897	5,591
26- 28	36,098	-95,772	1,032	11	1,331	76,125	7,563	4,039	5,744	4,675
28- 30	34,256	-100,232	1,371	18	1,078	77,653	10,302	4,467	5,610	4,667
30- 32	32,232	-102,873	852	11	967	77,942	11,696	5,038	5,445	4,580
32- 34	30,148	-101,494	1,212	11	987	76,926	13,016	5,368	4,968	3,426
34- 36	28,849	-103,125	1,275	13	1,073	76,244	14,313	5,819	5,187	3,923
36- 38	27,720	-104,190	1,254	12	718	75,515	16,178	6,203	4,905	3,373
38- 40	26,423	-102,871	1,248	16	1,260	73,449	17,164	6,472	5,005	3,305
40- 45	60,257	-248,881	2,657	39	2,251	171,564	45,096	17,198	12,319	7,652
45- 50	51,705	-224,692	2,823	50	2,318	149,625	44,205	17,167	11,973	6,914
50- 55	45,191	-210,015	2,392	36	2,035	132,163	47,465	16,800	11,373	6,676
55- 60	37,694	-186,299	2,485	47	2,046	110,737	46,960	15,806	10,963	6,409
60- 70	55,237	-287,261	4,419	76	2,961	162,881	78,893	26,776	17,720	8,446
70- 80	36,001	-194,443	3,646	59	3,042	106,407	53,058	21,013	13,745	6,967
80- 90	23,086	-129,506	2,930	55	2,016	68,288	34,594	15,852	11,059	4,713
90-100	15,031	-89,620	2,423	43	2,322	44,566	24,281	12,258	8,919	4,385
100-125	20,110	-130,019	4,690	85	3,134	59,784	36,118	19,325	15,132	7,569
125-150	9,725	-65,635	3,164	61	2,557	28,946	17,468	11,900	7,816	5,287
150-200	9,540	-72,897	3,413	73	4,058	28,490	18,355	15,054	9,426	9,117
200-300	6,737	-64,582	4,049	57	4,714	20,100	13,355	15,325	9,998	14,625
300-500	3,396	-41,302	3,702	50	4,165	10,143	7,207	11,831	11,749	8,290
500+	2,229	-56,363	1,194	26	8,412	6,641	5,737	24,472	21,816	17,330
NEGATIVE	9,815	-3,858	3,207	22	14,583	203	90	2,963	1,701	8,997
SUBTOTAL	302,039	-43,696	2,637	32	3,706	24,723	1,110	2,599	11,906	9,735
0- 10	273,067	-252,868	4,941	52	6,611	184,033	4,877	9,077	31,670	34,815
20- 30	196,424	-446,006	5,495	55	5,156	351,992	30,286	18,368	29,330	26,736
30- 40	145,372	-514,554	5,841	62	5,004	380,076	72,367	28,900	25,510	18,607
40- 60	194,847	-869,886	10,358	173	8,650	564,089	183,727	66,971	46,629	27,652
TOTAL	129,355	-700,830	13,417	233	10,341	382,142	190,826	75,899	51,443	24,511
100+	51,737	-430,799	30,213	353	27,040	154,104	98,241	97,908	75,936	62,217
TOTAL	1,302,656	-3,254,781	76,109	983	81,093	2,041,362	581,523	302,686	274,125	213,269

**TABLE F1: OREGON ADDITIONS: MUNICIPAL BOND INTEREST, MINOR CHILDREN'S INCOME AND OTHER
FOR ALL FULL YEAR RETURNS IN OREGON**

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	INTEREST FROM MUNICIPAL BONDS				INCOME OF MINOR CHILDREN				OTHER ADDITIONS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	102	2.4	2,979	29,204	16	0.4	11	675	401	9.3	13,868	34,582
NEG <10	95	1.7	2,228	2,397	16	0.3	12	727	264	4.8	716	2,712
0- 2	206	0.4	294	1,426	13	0.0	9	668	358	0.7	914	2,554
2- 4	246	0.4	482	1,959	9	0.0	4	420	329	0.5	718	2,183
4- 6	268	0.4	459	1,714	13	0.0	9	722	400	0.6	681	1,702
6- 8	320	0.5	671	2,098	13	0.0	6	456	469	0.8	645	1,376
8- 10	375	0.6	731	1,949	12	0.0	5	393	503	0.8	748	1,487
10- 12	411	0.7	909	2,212	20	0.0	13	664	553	0.9	1,277	2,309
12- 14	478	0.8	923	1,931	20	0.0	11	566	606	1.0	1,451	2,395
14- 16	509	0.9	945	1,856	12	0.0	7	595	675	1.2	1,764	2,614
16- 18	477	0.9	989	2,074	15	0.0	8	540	618	1.2	1,035	1,675
18- 20	471	1.0	1,175	2,496	20	0.0	12	609	591	1.2	1,083	1,833
20- 22	453	1.0	1,063	2,346	19	0.0	6	299	591	1.3	854	1,445
22- 24	442	1.1	985	2,228	19	0.0	11	554	543	1.3	970	1,786
24- 26	469	1.2	1,045	2,227	23	0.1	9	400	527	1.3	923	1,752
26- 28	452	1.3	1,032	2,282	20	0.1	11	568	534	1.5	1,331	2,492
28- 30	474	1.4	1,371	2,893	26	0.1	18	691	538	1.6	1,078	2,005
30- 32	423	1.3	852	2,013	20	0.1	11	526	522	1.6	967	1,852
32- 34	462	1.5	1,212	2,624	21	0.1	11	519	528	1.8	987	1,869
34- 36	453	1.6	1,275	2,815	27	0.1	13	468	527	1.8	1,073	2,036
36- 38	482	1.7	1,254	2,601	31	0.1	12	396	546	2.0	718	1,315
38- 40	493	1.9	1,248	2,531	29	0.1	16	545	541	2.0	1,260	2,329
40- 45	1,092	1.8	2,657	2,433	80	0.1	39	489	1,258	2.1	2,251	1,789
45- 50	1,106	2.1	2,823	2,553	85	0.2	50	590	1,145	2.2	2,318	2,025
50- 55	1,052	2.3	2,392	2,274	67	0.1	36	540	1,165	2.6	2,035	1,747
55- 60	1,021	2.7	2,485	2,434	78	0.2	47	607	1,102	2.9	2,046	1,856
60- 70	1,811	3.3	4,419	2,440	147	0.3	76	520	1,860	3.4	2,961	1,592
70- 80	1,368	3.8	3,646	2,665	109	0.3	59	544	1,501	4.2	3,042	2,027
80- 90	1,135	4.9	2,930	2,582	104	0.5	55	527	1,070	4.6	2,016	1,884
90-100	842	5.6	2,423	2,877	78	0.5	43	551	942	6.3	2,322	2,465
100-125	1,520	7.6	4,690	3,086	147	0.7	85	579	1,520	7.6	3,134	2,062
125-150	928	9.5	3,164	3,410	101	1.0	61	602	1,008	10.4	2,557	2,537
150-200	1,101	11.3	3,413	3,100	116	1.2	73	631	1,183	12.4	4,058	3,430
200-300	958	14.2	4,049	4,227	93	1.4	57	617	1,100	16.3	4,714	4,286
300-500	593	17.5	3,702	6,243	75	2.2	50	670	808	23.8	4,165	5,154
500+	639	28.7	11,194	17,518	37	1.7	26	697	723	32.4	8,412	11,635
NEGATIVE	197	2.0	3,207	16,277	32	0.3	22	701	665	6.8	14,583	21,930
S 0- 10	1,415	0.5	2,637	1,864	60	0.0	32	541	2,059	0.7	3,706	1,800
UB 10- 20	2,346	0.9	4,941	2,106	87	0.0	52	598	3,043	1.1	6,611	2,173
T 20- 30	2,290	1.2	5,495	2,400	107	0.1	55	512	2,733	1.4	5,156	1,887
O 30- 40	2,313	1.6	5,841	2,525	128	0.1	62	485	2,664	1.8	5,004	1,878
T 40- 60	4,271	2.2	10,358	2,425	310	0.2	173	557	4,670	2.4	8,650	1,852
T 60-100	5,156	4.0	13,417	2,602	438	0.3	233	533	5,373	4.2	10,341	1,925
100+	5,739	11.1	30,213	5,265	569	1.1	353	620	6,342	12.3	27,040	4,264
TOTAL	23,727	1.8	\$76,109	\$3,208	1,731	0.1	\$983	\$568	27,549	2.1	\$81,093	\$2,944

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$'000)	FEDERAL INCOME TAX				TAXABLE SOCIAL SECURITY				OREGON TAX REFUND			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$'000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$'000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$'000)	\$ AVERAGE
NEG >10	131	3.1	148	1,130	8	0.2	55	6,922	652	15.2	2,539	3,893
NEG <10	101	1.8	55	546	13	0.2	35	2,700	570	10.3	425	746
0- 2	10,983	20.1	645	59	34	0.1	12	356	513	0.9	238	465
2- 4	12,488	19.3	1,324	106	48	0.1	83	1,738	769	1.2	304	395
4- 6	17,195	27.9	3,284	191	86	0.1	231	2,684	1,216	2.0	463	381
6- 8	25,342	41.2	6,023	238	104	0.2	345	3,316	1,808	2.9	683	378
8- 10	34,128	57.3	13,447	394	120	0.2	439	3,658	2,443	4.1	911	373
10- 12	32,631	54.9	20,887	640	149	0.3	487	3,267	3,283	5.5	1,184	361
12- 14	36,370	62.5	28,631	787	200	0.3	700	3,499	4,034	6.9	1,513	375
14- 16	38,226	69.4	37,522	982	252	0.5	813	3,227	4,811	8.7	1,821	379
16- 18	36,998	71.4	44,950	1,215	417	0.8	1,305	3,130	5,482	10.6	2,124	387
18- 20	37,469	77.1	52,042	1,389	877	1.8	1,572	1,792	6,182	12.7	2,435	394
20- 22	37,099	82.6	58,673	1,582	1,910	4.3	2,519	1,319	6,726	15.0	2,854	424
22- 24	37,172	88.8	65,772	1,769	2,736	6.5	3,965	1,449	7,599	18.2	3,295	434
24- 26	36,910	93.8	73,770	1,999	3,719	9.5	5,937	1,596	8,160	20.7	3,713	455
26- 28	34,371	95.2	76,125	2,215	3,965	11.0	7,563	1,907	8,745	24.2	4,039	462
28- 30	32,767	95.7	77,653	2,370	4,361	12.7	10,302	2,362	9,324	27.2	4,467	479
30- 32	31,040	96.3	77,942	2,511	4,237	13.1	11,696	2,760	10,055	31.2	5,038	501
32- 34	29,181	96.8	76,926	2,636	3,959	13.1	13,016	3,288	10,561	35.0	5,368	508
34- 36	28,012	97.1	76,244	2,722	3,597	12.5	14,313	3,979	10,896	37.8	5,819	534
36- 38	26,998	97.4	75,515	2,797	3,516	12.7	16,178	4,601	11,622	41.9	6,203	534
38- 40	25,776	97.6	73,449	2,850	3,358	12.7	17,164	5,111	11,913	45.1	6,472	543
40- 45	59,010	97.9	171,564	2,907	7,561	12.5	45,096	5,964	31,015	51.5	17,198	554
45- 50	50,765	98.2	149,625	2,947	5,809	11.2	44,205	7,610	30,431	58.9	17,167	564
50- 55	44,503	98.5	132,163	2,970	5,452	12.1	47,465	8,706	29,467	65.2	16,800	570
55- 60	37,180	98.6	110,737	2,978	4,926	13.1	46,960	9,533	26,579	70.5	15,806	595
60- 70	54,535	98.7	162,881	2,987	7,346	13.3	78,893	10,740	42,546	77.0	26,776	629
70- 80	35,577	98.8	106,407	2,991	4,653	12.9	53,058	11,403	29,649	82.4	21,013	709
80- 90	22,833	98.9	68,288	2,991	2,972	12.9	34,594	11,640	19,753	85.6	15,852	803
90-100	14,895	99.1	44,566	2,992	2,048	13.6	24,281	11,856	13,093	87.1	12,258	936
100-125	19,986	99.4	59,784	2,991	2,950	14.7	36,118	12,243	17,698	88.0	19,325	1,092
125-150	9,682	99.6	28,946	2,990	1,411	14.5	17,468	12,380	8,647	88.9	11,900	1,376
150-200	9,521	99.8	28,490	2,992	1,417	14.9	18,355	12,954	8,623	90.4	15,054	1,746
200-300	6,726	100.0	20,100	2,988	986	14.9	13,355	13,545	6,130	91.0	15,325	2,500
300-500	3,395	100.0	10,143	2,988	519	15.8	7,207	13,885	3,038	89.5	11,831	3,894
500+	2,226	99.9	6,641	2,983	352	15.8	5,737	16,300	1,995	89.5	24,472	12,266
NEGATIVE	232	2.4	203	876	21	0.2	90	4,308	1,222	12.5	2,963	2,425
S 0- 10	100,136	33.2	24,723	247	392	0.1	1,110	2,832	6,749	2.2	2,599	385
U 10- 20	181,694	66.5	184,033	1,013	1,895	0.7	4,877	2,573	23,792	8.7	9,077	382
B 20- 30	178,319	90.8	351,992	1,974	16,691	8.5	30,286	1,814	40,554	20.6	18,368	453
T 30- 40	141,007	97.0	380,076	2,695	18,667	12.8	72,367	3,877	55,047	37.9	28,900	525
O 40- 60	191,458	98.3	564,089	2,946	23,748	12.2	183,727	7,737	117,492	60.3	66,971	570
T 60-100	127,840	98.8	382,142	2,989	17,019	13.2	190,826	11,213	105,041	81.2	75,899	723
100+	51,536	99.6	154,104	2,990	7,635	14.8	98,241	12,867	46,131	89.2	97,908	2,122
TOTAL	972,222	74.6	\$2,041,362	\$2,100	86,068	6.6	\$581,523	\$6,757	396,028	30.4	\$302,686	\$764

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

AGI LEVEL (\$000)	INTEREST ON US BONDS				OTHER SUBTRACTIONS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	334	7.8	1,335	3,997	584	13.6	8,206	14,052
NEG <10	314	5.7	1,366	1,164	382	6.9	791	2,069
0- 2	2,218	4.1	1,173	529	1,068	2.0	565	529
2- 4	2,070	3.2	1,576	761	1,176	1.8	796	677
4- 6	2,049	3.3	1,979	966	1,364	2.2	1,540	1,129
6- 8	2,420	3.9	3,029	1,252	1,734	2.8	2,785	1,606
8- 10	2,811	4.7	4,149	1,476	2,007	3.4	4,050	2,018
10- 12	3,086	5.2	5,189	1,682	2,342	3.9	6,163	2,632
12- 14	3,322	5.7	6,090	1,833	2,529	4.3	7,519	2,973
14- 16	3,250	5.9	6,575	2,023	2,446	4.4	7,427	3,037
16- 18	3,176	6.1	6,885	2,168	2,414	4.7	6,962	2,884
18- 20	2,906	6.0	6,931	2,385	2,234	4.6	6,744	3,019
20- 22	2,679	6.0	6,158	2,298	2,166	4.8	6,079	2,806
22- 24	2,459	5.9	5,921	2,408	2,004	4.8	5,724	2,856
24- 26	2,311	5.9	5,897	2,552	2,061	5.2	5,591	2,713
26- 28	2,187	6.1	5,744	2,627	1,816	5.0	4,675	2,574
28- 30	2,162	6.3	5,610	2,595	1,921	5.6	4,667	2,430
30- 32	2,118	6.6	5,445	2,571	1,807	5.6	4,580	2,535
32- 34	2,027	6.7	4,968	2,451	1,530	5.1	3,426	2,239
34- 36	1,921	6.7	5,187	2,700	1,600	5.5	3,923	2,452
36- 38	1,951	7.0	4,905	2,514	1,493	5.4	3,373	2,259
38- 40	1,894	7.2	5,005	2,643	1,510	5.7	3,305	2,189
40- 45	4,740	7.9	12,319	2,599	3,466	5.8	7,652	2,208
45- 50	4,275	8.3	11,973	2,801	3,054	5.8	6,914	2,264
50- 55	4,085	9.0	11,373	2,784	3,829	6.3	6,676	2,360
55- 60	3,765	10.0	10,963	2,912	2,681	7.1	6,409	2,391
60- 70	6,138	11.1	17,720	2,887	4,199	7.6	8,446	2,011
70- 80	4,384	12.2	13,745	3,135	3,071	8.5	6,967	2,269
80- 90	3,271	14.2	11,059	3,381	2,288	9.9	4,713	2,060
90-100	2,438	16.2	8,919	3,658	1,721	11.4	4,385	2,548
100-125	3,780	18.8	15,132	4,003	2,905	14.4	7,569	2,605
125-150	2,020	20.8	7,816	3,869	1,736	17.9	5,287	3,045
150-200	2,352	24.7	9,426	4,008	2,072	21.7	9,117	4,400
200-300	1,912	28.4	9,998	5,229	1,718	25.5	14,625	8,513
300-500	1,218	35.9	11,749	9,646	1,138	33.5	8,290	7,285
500+	1,005	45.1	21,816	21,707	905	40.6	17,330	19,149
NEGATIVE	648	6.6	1,701	2,625	966	9.8	8,997	9,313
S 0- 10	11,568	3.8	11,906	1,029	7,349	2.4	9,735	1,325
U 10- 20	15,740	5.8	31,670	2,012	11,965	4.4	34,815	2,910
B 20- 30	11,798	6.0	29,330	2,486	9,968	5.1	26,736	2,682
T 30- 40	9,911	6.8	25,510	2,574	7,940	5.5	18,607	2,343
O 40- 60	16,865	8.7	46,629	2,765	12,030	6.2	27,652	2,299
T 60- 100	16,231	12.5	51,443	3,169	11,279	8.7	24,511	2,173
100+	12,287	23.7	75,936	6,180	10,474	20.2	62,217	5,940
TOTAL	95,048	7.3	\$274,125	\$2,884	71,971	5.5	\$213,269	\$2,963

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL CREDITS	EXEMPTION CREDITS	CHILD CARE	ELDERLY CARE	RETI REMENT I NCOME	TAX PD OTHER STATES	POLI TICAL CONTRI B	OTHER CREDI TS
NEG >10	4,290	53	6	0	0	0	0	0	47
NEG <10	5,525	3	3	0	0	0	0	0	0
0- 2	54,566	24	23	0	0	0	0	1	0
2- 4	64,752	1,566	1,551	3	1	2	2	4	2
4- 6	61,645	4,546	4,462	17	6	32	5	12	12
6- 8	61,519	7,236	6,976	56	16	125	10	19	33
8- 10	59,557	9,521	8,967	145	26	289	11	25	57
10- 12	59,409	11,613	10,639	289	20	533	17	32	82
12- 14	58,192	12,826	11,410	488	20	742	22	44	101
14- 16	55,092	13,034	11,341	672	12	815	28	49	115
16- 18	51,789	12,852	11,137	700	5	797	40	55	118
18- 20	48,585	12,574	10,848	624	3	856	50	60	133
20- 22	44,899	11,974	10,327	547	2	867	47	60	124
22- 24	41,842	11,467	9,934	460	0	843	38	64	128
24- 26	39,329	11,039	9,537	374	0	887	50	65	126
26- 28	36,098	10,491	9,082	305	0	870	51	64	118
28- 30	34,256	10,211	8,896	275	0	797	60	73	110
30- 32	32,232	9,941	8,716	264	0	684	65	73	138
32- 34	30,148	9,454	8,386	239	0	551	62	71	145
34- 36	28,849	9,224	8,300	222	0	429	62	80	132
36- 38	27,720	8,997	8,172	214	0	320	72	80	140
38- 40	26,423	8,659	7,919	217	0	229	72	84	138
40- 45	60,257	20,234	18,730	503	0	189	209	212	391
45- 50	51,705	18,076	16,841	475	0	0	179	211	370
50- 55	45,191	16,338	15,166	418	0	0	206	214	335
55- 60	37,694	14,019	12,906	334	0	0	197	207	376
60- 70	55,237	20,796	19,169	353	0	0	320	357	596
70- 80	36,001	13,747	12,604	58	0	0	285	285	514
80- 90	23,086	9,069	8,097	7	0	0	284	206	474
90-100	15,031	6,025	5,238	1	0	0	256	149	382
100-125	20,110	8,646	7,015	1	0	0	461	234	935
125-150	9,725	4,771	3,415	0	0	0	369	122	865
150-200	9,540	5,204	3,414	0	0	0	559	150	1,080
200-300	6,737	4,212	2,410	0	0	0	777	114	911
300-500	3,396	2,776	1,178	0	0	0	781	66	752
500+	2,229	7,469	7,739	0	0	0	4,315	58	2,357
NEGATI VE	9,815	56	9	0	0	0	0	0	47
S 0- 10	302,039	22,893	21,979	221	49	449	29	61	105
U 10- 20	273,067	62,899	55,375	2,773	60	3,743	158	240	550
B 20- 30	196,424	55,181	47,776	1,961	2	4,264	245	326	606
T 30- 40	145,372	46,275	41,493	1,155	0	2,213	333	388	692
O 40- 60	194,847	68,668	63,643	1,729	0	189	791	844	1,472
T 60- 100	129,355	49,637	45,108	419	0	0	1,144	998	1,967
100+	51,737	33,077	18,172	1	0	0	7,261	743	6,901
TOTAL	1,302,656	338,687	293,555	8,260	112	10,858	9,961	3,600	12,341

**TABLE G1: OREGON CREDITS: EXEMPTION, CHILD CARE AND ELDERLY
FOR ALL FULL YEAR RETURNS IN OREGON**

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	\$120 CREDIT PER EXEMPTION				CHILD CARE CREDIT				ELDERLY CREDIT			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	26	0.6	6	232	0	0.0	0	0	1	0.0	0	267
NEG <10	20	0.4	3	147	0	0.0	0	0	1	0.0	0	122
0- 2	2,292	4.2	23	10	3	0.0	0	3	1	0.0	0	54
2- 4	29,100	44.9	1,551	53	147	0.2	3	20	44	0.1	1	26
4- 6	39,810	64.6	4,462	112	301	0.5	17	57	127	0.2	6	44
6- 8	49,399	80.3	6,976	141	495	0.8	56	113	200	0.3	16	81
8- 10	52,613	88.3	8,967	170	822	1.4	145	177	221	0.4	26	118
10- 12	54,940	92.5	10,639	194	1,163	2.0	289	249	153	0.3	20	131
12- 14	55,219	94.9	11,410	207	1,602	2.8	488	304	145	0.2	20	136
14- 16	53,071	96.3	11,341	214	1,888	3.4	672	356	110	0.2	12	112
16- 18	50,360	97.2	11,137	221	2,149	4.1	700	326	57	0.1	5	84
18- 20	47,517	97.8	10,848	228	2,143	4.4	624	291	41	0.1	3	80
20- 22	44,064	98.1	10,327	234	2,069	4.6	547	264	12	0.0	2	163
22- 24	41,214	98.5	9,934	241	2,039	4.9	460	226	8	0.0	0	60
24- 26	38,798	98.6	9,537	246	1,939	4.9	374	193	1	0.0	0	28
26- 28	35,696	98.9	9,082	254	1,880	5.2	305	162	0	0.0	0	0
28- 30	33,919	99.0	8,896	262	1,911	5.6	275	144	0	0.0	0	0
30- 32	31,979	99.2	8,716	273	1,951	6.1	264	135	0	0.0	0	0
32- 34	29,942	99.3	8,386	280	1,913	6.3	239	125	0	0.0	0	0
34- 36	28,653	99.3	8,300	290	2,002	6.9	222	111	0	0.0	0	0
36- 38	27,573	99.5	8,172	296	2,022	7.3	214	106	0	0.0	0	0
38- 40	26,271	99.4	7,919	301	2,078	7.9	217	104	0	0.0	0	0
40- 45	59,993	99.6	18,730	312	5,092	8.5	503	99	0	0.0	0	0
45- 50	51,483	99.6	16,841	327	4,971	9.6	475	96	0	0.0	0	0
50- 55	45,032	99.6	15,166	337	4,548	10.1	418	92	0	0.0	0	0
55- 60	37,557	99.6	12,906	344	3,848	10.2	334	87	0	0.0	0	0
60- 70	55,099	99.8	19,169	348	4,271	7.7	353	83	0	0.0	0	0
70- 80	35,907	99.7	12,604	351	723	2.0	58	81	0	0.0	0	0
80- 90	23,023	99.7	8,097	352	90	0.4	7	82	0	0.0	0	0
90-100	14,985	99.7	5,238	350	16	0.1	1	70	0	0.0	0	0
100-125	20,069	99.8	7,015	350	4	0.0	0	162	0	0.0	0	0
125-150	9,702	99.8	3,415	352	1	0.0	0	59	0	0.0	0	0
150-200	9,511	99.7	3,414	359	0	0.0	0	0	0	0.0	0	0
200-300	6,723	99.8	2,410	358	0	0.0	0	0	0	0.0	0	0
300-500	3,386	99.7	1,178	348	0	0.0	0	0	0	0.0	0	0
500+	2,219	99.6	739	333	0	0.0	0	0	0	0.0	0	0
NEGATIVE	46	0.5	9	195	0	0.0	0	0	2	0.0	0	195
S 0- 10	173,214	57.3	21,979	127	1,768	0.6	221	125	593	0.2	49	83
BU 10- 20	261,107	95.6	55,375	212	8,945	3.3	2,773	310	506	0.2	60	119
TO 20- 30	193,691	98.6	47,776	247	9,838	5.0	1,961	199	21	0.0	2	117
30- 40	144,418	99.3	41,493	287	9,966	6.9	1,155	116	0	0.0	0	0
O 40- 60	194,065	99.6	63,643	328	18,459	9.5	1,729	94	0	0.0	0	0
T 60-100	129,014	99.7	45,108	350	5,100	3.9	419	82	0	0.0	0	0
100+	51,610	99.8	18,172	352	5	0.0	1	141	0	0.0	0	0
TOTAL	1,147,165	88.1	\$293,555	\$256	54,081	4.2	\$8,260	\$153	1,122	0.1	\$112	\$100

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGE LEVEL (\$000)	RETI REMENT I NCOME CREDI T				TAXES PAI D TO OTHER STATES				POLI TI CAL CREDI T				OTHER TAX CREDI TS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	0	0.0	0	0	2	0.0	0	100	1	0.0	47	46,830
NEG <10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
0- 2	5	0.0	0	48	18	0.0	0	14	38	0.1	1	19	19	0.0	0	6
2- 4	121	0.2	2	19	116	0.2	2	19	148	0.2	4	26	110	0.2	2	22
4- 6	682	1.1	32	47	139	0.2	5	39	334	0.5	12	35	244	0.4	12	49
6- 8	1,567	2.5	125	80	167	0.3	10	61	514	0.8	19	38	362	0.6	33	92
8- 10	2,327	3.9	289	124	163	0.3	11	67	630	1.1	25	40	508	0.9	57	113
10- 12	3,330	5.6	533	160	180	0.3	17	97	740	1.2	32	43	604	1.0	82	136
12- 14	3,792	6.5	742	196	215	0.4	22	102	917	1.6	44	48	657	1.1	101	154
14- 16	3,584	6.5	815	227	212	0.4	28	132	981	1.8	49	50	675	1.2	115	171
16- 18	3,130	6.0	797	255	256	0.5	40	156	1,047	2.0	55	53	697	1.3	118	169
18- 20	2,892	6.0	856	296	243	0.5	50	207	1,126	2.3	60	54	674	1.4	133	197
20- 22	2,581	5.7	867	336	248	0.6	47	190	1,095	2.4	60	55	616	1.4	124	201
22- 24	2,237	5.3	843	377	209	0.5	38	181	1,132	2.7	64	56	600	1.4	128	214
24- 26	1,995	5.1	887	445	223	0.6	50	225	1,139	2.9	65	57	580	1.5	126	217
26- 28	1,721	4.8	870	506	204	0.6	51	249	1,083	3.0	64	59	560	1.6	118	211
28- 30	1,517	4.4	797	526	206	0.6	60	289	1,213	3.5	73	60	554	1.6	110	199
30- 32	1,301	4.0	684	526	218	0.7	65	298	1,191	3.7	73	61	579	1.8	138	238
32- 34	1,169	3.9	551	471	203	0.7	62	307	1,223	4.1	71	58	589	2.0	145	246
34- 36	984	3.4	429	436	219	0.8	62	285	1,284	4.5	80	62	574	2.0	132	229
36- 38	840	3.0	320	381	197	0.7	72	363	1,295	4.7	80	61	633	2.3	140	221
38- 40	716	2.7	229	320	179	0.7	72	402	1,342	5.1	84	62	597	2.3	138	232
40- 45	1,000	1.7	189	189	468	0.8	209	447	3,329	5.5	212	64	1,396	2.3	391	280
45- 50	0	0.0	0	0	398	0.8	179	450	3,202	6.2	211	66	1,264	2.4	370	293
50- 55	0	0.0	0	0	402	0.9	206	512	3,160	7.0	214	68	1,138	2.5	335	295
55- 60	0	0.0	0	0	358	0.9	197	549	2,927	7.8	207	71	963	2.6	376	390
60- 70	0	0.0	0	0	581	1.1	320	551	4,920	8.9	357	73	1,497	2.7	596	398
70- 80	0	0.0	0	0	423	1.2	285	674	3,857	10.7	285	74	870	2.4	514	591
80- 90	0	0.0	0	0	326	1.4	284	870	2,787	12.1	206	74	542	2.3	474	875
90-100	0	0.0	0	0	268	1.8	256	954	1,974	13.1	149	75	350	2.3	382	1,091
100-125	0	0.0	0	0	446	2.2	461	1,033	2,982	14.8	234	79	523	2.6	935	1,787
125-150	0	0.0	0	0	261	2.7	389	1,412	1,519	15.6	122	80	331	3.4	865	2,614
150-200	0	0.0	0	0	322	3.4	559	1,736	1,802	18.9	150	83	371	4.9	1,080	2,912
200-300	0	0.0	0	0	272	4.0	777	2,856	1,351	22.1	114	84	295	4.4	911	3,089
300-500	0	0.0	0	0	202	5.9	781	3,864	751	29.1	66	87	193	5.7	752	3,895
500+	0	0.0	0	0	289	13.0	4,315	14,931	648	29.1	58	89	213	9.6	2,357	11,066
NEGATI VE	0	0.0	0	0	0	0.0	0	0	2	0.0	0	100	1	0.0	47	46,830
S U B T 0- 10	4,702	1.6	449	95	603	0.2	29	48	1,664	0.6	61	37	1,243	0.4	105	85
T 10- 20	16,728	6.1	3,743	224	1,106	0.4	158	143	4,811	1.8	240	50	3,307	1.2	550	166
O 20- 30	10,051	5.1	4,264	424	1,090	0.6	245	225	5,662	2.9	326	58	2,910	1.5	606	208
T 30- 40	5,010	3.4	2,213	442	1,016	0.7	333	328	6,335	4.4	388	61	2,972	2.0	692	233
O 40- 60	1,000	0.5	189	189	1,626	0.8	791	486	12,618	6.5	844	67	4,761	2.4	1,472	309
T 60-100	0	0.0	0	0	1,598	1.2	1,144	716	13,538	10.5	998	74	3,259	2.5	1,967	604
T 100+	0	0.0	0	0	1,792	3.5	7,261	4,052	9,053	17.5	743	82	1,926	3.7	6,901	3,583
TOTAL	37,491	2.9	\$10,858	\$290	8,831	0.7	\$9,961	\$1,128	53,683	4.1	\$3,600	\$67	20,379	1.6	\$12,341	\$606

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

AGI LEVEL (\$'000)	# OF RETURNS	TOTAL PERSONAL EXEMPTIONS	ZERO	ONE	TWO	THREE	FOUR	FIVE	SIX	SEVEN	EIGHT	NINE	TEN OR MORE	
													# OF RETURNS	# OF EXEMPT
NEG >10	4,290	9,077	15	1,485	1,767	398	391	156	48	18	8	2	2	24
NEG <10	5,525	8,738	501	2,679	1,645	281	254	109	36	14	4	1	1	10
0- 2	54,566	35,162	28,446	20,256	3,914	1,132	534	197	61	16	8	1	1	10
2- 4	64,752	50,754	29,300	26,009	5,860	2,092	981	343	103	41	12	5	6	64
4- 6	61,645	64,281	19,071	29,343	8,118	2,965	1,345	525	188	54	30	4	2	20
6- 8	61,519	80,792	9,830	34,354	10,402	3,923	1,837	751	275	93	37	11	6	66
8- 10	59,557	90,536	4,940	33,773	12,193	4,670	2,444	967	361	126	54	16	13	132
10- 12	59,409	99,398	2,699	31,687	15,183	4,975	2,942	1,260	425	142	72	16	8	88
12- 14	58,192	102,453	1,522	30,145	15,928	5,284	3,161	1,374	505	179	63	17	14	146
14- 16	55,092	99,565	932	28,199	15,415	5,123	3,203	1,408	528	182	61	27	14	142
16- 18	51,789	96,320	583	26,015	14,564	4,944	3,391	1,456	511	216	73	26	10	105
18- 20	48,585	92,820	405	23,628	14,133	4,615	3,315	1,611	572	189	71	29	17	182
20- 22	44,899	87,620	327	21,110	13,272	4,510	3,308	1,487	588	190	67	30	10	105
22- 24	41,842	83,823	203	19,047	12,593	4,241	3,327	1,530	586	199	71	31	14	153
24- 26	39,329	80,138	167	17,597	11,690	4,106	3,373	1,483	602	213	69	16	13	137
26- 28	36,098	76,106	134	15,254	10,897	3,973	3,428	1,548	546	201	74	29	14	151
28- 30	34,256	74,357	79	13,713	10,477	4,050	3,552	1,488	592	178	78	32	17	182
30- 32	32,232	72,821	58	11,930	10,003	3,950	3,740	1,709	553	171	73	30	15	161
32- 34	30,148	69,882	48	10,221	9,811	3,904	3,770	1,574	541	173	66	22	18	194
34- 36	28,849	69,149	45	8,953	9,550	3,882	3,910	1,688	541	175	71	17	17	178
36- 38	27,720	68,036	17	7,949	9,444	3,869	3,876	1,722	591	153	54	31	14	150
38- 40	26,423	65,950	25	7,047	9,102	3,827	4,049	1,641	488	149	50	20	25	266
40- 45	60,257	155,603	56	14,125	21,243	8,922	10,027	4,116	1,177	383	132	46	30	325
45- 50	51,705	139,945	37	9,469	18,731	8,460	9,679	3,774	1,105	286	95	50	19	206
50- 55	45,191	126,036	16	6,375	17,416	7,478	9,141	3,411	927	285	90	35	17	184
55- 60	37,694	107,230	20	4,138	15,029	6,502	8,013	2,901	792	208	67	15	9	92
60- 70	55,237	159,228	19	4,946	22,598	9,642	12,147	4,388	1,089	269	74	40	25	263
70- 80	36,001	104,709	13	2,723	14,787	6,516	8,303	2,716	673	183	57	17	13	144
80- 90	23,086	67,327	7	1,729	9,440	4,144	5,349	1,822	449	99	38	5	4	44
90-100	15,031	43,580	7	1,111	6,248	2,704	3,475	1,114	265	72	22	11	2	22
100-125	20,110	58,335	11	1,663	8,245	3,473	4,607	1,566	399	94	33	10	9	99
125-150	9,725	28,417	6	864	3,912	1,615	2,199	815	233	54	12	10	5	51
150-200	9,540	28,422	13	777	3,795	1,486	2,233	898	245	64	18	5	6	68
200-300	6,737	20,024	3	601	2,676	1,034	1,519	639	194	44	18	8	1	10
300-500	3,396	9,821	2	325	1,453	473	702	320	92	22	6	1	0	0
500+	2,229	6,160	4	247	1,055	261	393	195	53	14	6	1	0	0
NEGATIVE	9,815	17,815	516	4,164	3,412	679	645	265	84	32	12	3	3	34
S 0- 10	302,039	321,525	91,587	143,735	40,487	14,782	7,141	2,783	988	330	141	37	28	292
U 10- 20	273,067	490,556	6,141	139,674	75,223	24,941	16,012	7,109	2,541	908	340	115	63	663
B 20- 30	196,424	402,044	910	86,721	58,929	20,880	16,988	7,536	2,914	981	359	138	68	728
T 30- 40	145,372	345,838	193	46,100	47,910	19,432	19,345	8,334	2,714	821	314	120	89	949
O 40- 60	194,847	528,814	129	34,107	72,419	31,362	36,860	14,202	4,001	1,162	384	146	75	807
T 60- 100	129,355	374,844	46	10,509	53,073	23,006	29,274	10,040	2,476	623	191	73	44	473
100+	51,737	151,179	39	4,477	21,136	8,342	11,653	4,433	1,216	292	93	35	21	228
TOTAL	1,302,656	2,632,615	99,561	469,487	372,589	143,424	137,918	54,702	16,934	5,149	1,834	667	391	4,174

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON EXEMPTIONS	TOTAL PERSONAL EXEMPTIONS	DISABLED EXEMPTIONS			DISABLED CHILD EXEMPTIONS								
				ONE	TWO	TOTAL	ONE	TWO	THREE	FOUR	FIVE OR MORE RETURNS	EXEMPT	TOTAL		
NEG >10	4,290	9,122	9,077	31	0	31	10	2	0	0	0	0	0	0	14
NEG <10	5,525	8,819	8,738	73	1	75	6	0	0	0	0	0	0	0	6
0- 2	54,566	35,453	35,162	233	7	247	40	2	0	0	0	0	0	0	44
2- 4	64,752	51,102	50,754	281	7	295	45	4	0	0	0	0	0	0	53
4- 6	61,645	64,825	64,281	445	10	465	65	5	0	1	0	0	0	0	79
6- 8	61,519	81,443	80,792	515	12	539	100	6	0	0	0	0	0	0	112
8- 10	59,557	91,280	90,536	556	16	588	134	8	2	0	0	0	0	0	156
10- 12	59,409	100,265	99,398	654	20	694	152	9	1	0	0	0	0	0	173
12- 14	58,192	103,369	102,453	668	22	712	180	12	0	0	0	0	0	0	204
14- 16	55,092	100,420	99,565	611	25	661	164	12	2	0	0	0	0	0	194
16- 18	51,789	97,163	96,320	563	16	595	198	18	2	2	0	0	0	0	248
18- 20	48,585	93,656	92,820	538	21	580	205	21	3	0	0	0	0	0	256
20- 22	44,899	88,435	87,620	487	28	543	216	25	2	0	0	0	0	0	272
22- 24	41,842	84,521	83,823	435	9	453	209	15	2	0	0	0	0	0	245
24- 26	39,329	80,826	80,138	397	15	427	214	22	1	0	0	0	0	0	261
26- 28	36,098	76,719	76,106	338	14	366	206	17	1	1	0	0	0	0	247
28- 30	34,256	74,933	74,357	320	6	332	210	17	0	0	0	0	0	0	244
30- 32	32,232	73,325	72,821	255	9	273	176	18	5	1	0	0	0	0	231
32- 34	30,148	70,379	69,882	236	5	246	199	17	2	1	1	0	0	0	251
34- 36	28,849	69,579	69,149	189	8	205	198	12	1	0	0	0	0	0	225
36- 38	27,720	68,496	68,036	214	3	220	191	17	2	1	1	1	0	0	240
38- 40	26,423	66,331	65,950	160	5	170	168	18	1	1	0	0	0	0	211
40- 45	60,257	156,667	155,603	481	14	509	432	43	7	2	1	0	8	0	555
45- 50	51,705	140,825	139,945	364	10	384	429	29	3	0	0	0	0	0	496
50- 55	45,191	126,771	126,036	301	13	327	347	27	1	1	0	0	0	0	408
55- 60	37,694	107,882	107,230	288	8	304	306	18	2	0	0	0	0	0	348
60- 70	55,237	160,086	159,228	404	10	424	366	26	4	1	0	0	0	0	434
70- 80	36,001	105,252	104,709	205	8	221	272	19	4	0	0	0	0	0	322
80- 90	23,086	67,617	67,327	137	2	141	135	7	0	0	0	0	0	0	149
90-100	15,031	43,770	43,580	85	2	89	81	10	0	0	0	0	0	0	101
100-125	20,110	58,562	58,335	98	2	102	106	8	1	0	0	0	0	0	125
125-150	9,725	28,527	28,417	40	2	44	54	6	0	0	0	0	0	0	66
150-200	9,540	28,517	28,422	37	0	37	45	5	1	0	0	0	0	0	58
200-300	6,737	20,109	20,024	31	1	33	44	4	0	0	0	0	0	0	52
300-500	3,396	9,846	9,821	13	1	15	10	0	0	0	0	0	0	0	10
500+	2,229	6,174	6,160	4	0	4	10	0	0	0	0	0	0	0	10
NEGATIVE	9,815	17,941	17,815	104	1	106	16	2	0	0	0	0	0	0	20
S 0- 10	302,039	324,103	321,525	2,030	52	2,134	384	25	2	0	0	0	0	0	444
U 10- 20	273,067	494,873	490,556	3,034	104	3,242	899	72	8	2	0	0	0	0	1,075
B 20- 30	196,424	405,434	402,044	1,977	72	2,121	1,055	96	6	1	0	0	0	0	1,269
T 30- 40	145,372	348,110	345,838	1,054	30	1,114	932	82	11	4	2	13	0	0	1,158
O 40- 60	194,847	532,145	528,814	1,434	45	1,524	1,514	117	13	3	1	8	0	0	1,807
T 60- 100	129,355	376,725	374,844	831	22	875	854	62	8	1	0	0	0	0	1,006
100+	51,737	151,735	151,179	223	6	235	269	23	2	0	0	0	0	0	321
TOTAL	1,302,656	2,651,066	2,632,615	10,687	332	11,351	5,923	479	50	12	3	21	0	0	7,100

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

1995 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGE LEVEL (\$000)	TOTAL RETURNS				JOINT RETURNS				NON-JOINT RETURNS		TAXPAYERS			RETURNS WITH BLIND EXEMPT		
	ALL RETURNS	STD DED RETURNS	WITH 65+ EXEMPT	% OF TOTAL	WITH 65+ EXEMPT	% OF TOTAL	ONE 65+ %	TWO 65+ %	WITH 65+ EXEMPT	% OF TOTAL	# OF TAXPAYERS	WITH 65+ EXEMPT	% OF TOTAL			
NEG >10	4,290	1,951	548	12.8	314	12.2	89	28.3	225	71.7	234	13.6	6,858	773	11.3	3
NEG <10	5,525	3,680	889	16.1	416	20.1	116	27.9	300	72.1	473	13.7	7,595	1,189	15.7	18
0- 2	54,566	53,058	2,598	4.8	888	30.9	240	27.0	648	73.0	1,710	3.3	57,441	3,246	5.7	56
2- 4	64,752	62,587	3,364	5.2	1,059	25.9	326	30.8	733	69.2	2,305	3.8	68,837	4,097	6.0	69
4- 6	61,645	57,785	5,632	9.1	1,516	24.8	418	27.6	1,098	72.4	4,116	7.4	67,766	6,730	9.9	90
6- 8	61,519	55,154	8,501	13.8	2,140	25.1	617	28.8	1,523	71.2	6,361	12.0	70,032	10,024	14.3	235
8- 10	59,557	51,260	8,820	14.8	2,996	26.8	835	27.9	2,161	72.1	5,824	12.0	70,748	10,981	15.5	204
10- 12	59,409	49,434	8,893	15.0	4,246	28.1	1,005	23.7	3,241	76.3	4,647	10.5	74,544	12,134	16.3	267
12- 14	58,192	47,052	7,850	13.5	4,249	25.5	960	22.6	3,289	77.4	3,601	8.7	74,878	11,139	14.9	216
14- 16	55,092	43,336	6,537	11.9	3,607	21.5	850	23.6	2,757	76.4	2,930	7.6	71,836	9,294	12.9	177
16- 18	51,789	39,513	5,326	10.3	3,104	18.4	796	25.6	2,308	74.4	2,222	6.4	68,633	7,634	11.1	129
18- 20	48,585	36,093	4,300	8.9	2,685	15.7	702	26.1	1,983	73.9	1,615	5.1	65,653	6,283	9.6	109
20- 22	44,899	32,232	3,605	8.0	2,347	14.0	619	26.4	1,728	73.6	1,258	4.5	61,608	5,333	8.7	107
22- 24	41,842	28,651	2,878	6.9	1,961	11.9	556	28.4	1,405	71.6	917	3.6	58,331	4,283	7.3	93
24- 26	39,329	25,616	2,332	5.9	1,557	9.6	505	32.4	1,052	67.6	775	3.4	55,600	3,384	6.1	82
26- 28	36,098	22,339	1,901	5.3	1,278	7.9	412	32.2	866	67.8	623	3.1	52,295	2,767	5.3	69
28- 30	34,256	19,912	1,717	5.0	1,112	6.7	352	31.7	760	68.3	605	3.4	50,743	2,477	4.9	48
30- 32	32,232	17,492	1,468	4.6	950	5.7	251	26.4	699	73.6	518	3.4	49,017	2,167	4.4	50
32- 34	30,148	15,199	1,243	4.1	817	4.8	262	32.1	555	67.9	426	3.2	47,004	1,798	3.8	49
34- 36	28,849	13,655	1,040	3.6	732	4.3	228	31.1	504	68.9	308	2.6	45,973	1,544	3.4	37
36- 38	27,720	12,132	983	3.5	680	3.9	183	26.9	497	73.1	303	2.9	44,953	1,480	3.3	38
38- 40	26,423	10,751	944	3.6	641	3.7	186	29.0	455	71.0	303	3.3	43,615	1,399	3.2	31
40- 45	60,257	21,141	1,871	3.1	1,233	3.0	399	32.4	834	67.6	638	3.4	101,962	2,705	2.7	65
45- 50	51,705	14,750	1,303	2.5	858	2.2	230	26.8	628	73.2	445	3.6	90,977	1,931	2.1	47
50- 55	45,191	10,414	1,123	2.5	805	2.2	239	29.7	566	70.3	318	3.8	82,071	1,689	2.1	27
55- 60	37,694	6,984	880	2.3	664	2.1	191	28.8	473	71.2	216	4.1	70,056	1,353	1.9	23
60- 70	55,237	7,585	1,226	2.2	999	2.0	241	24.1	758	75.9	227	3.6	104,198	1,984	1.9	36
70- 80	36,001	3,599	641	1.8	515	1.6	109	21.2	406	78.8	126	3.7	68,565	1,047	1.5	14
80- 90	23,086	1,767	358	1.6	291	1.4	45	15.5	246	84.5	67	3.1	43,984	604	1.4	7
90-100	15,031	1,048	238	1.6	182	1.3	46	25.3	136	74.7	56	4.0	28,651	374	1.3	6
100- 125	20,110	1,207	292	1.5	223	1.2	39	17.5	184	82.5	69	3.3	38,148	476	1.2	8
125- 150	9,725	594	147	1.5	114	1.3	19	16.7	95	83.3	33	3.1	18,371	242	1.3	3
150- 200	9,540	532	148	1.6	107	1.3	25	23.4	82	76.6	41	4.1	19,085	230	1.3	2
200- 300	6,737	355	90	1.3	71	1.2	17	23.9	54	76.1	19	2.5	12,721	144	1.1	0
300- 500	3,396	165	34	1.0	25	0.8	11	44.0	14	56.0	9	2.3	6,402	48	0.7	0
500+	2,229	105	23	1.0	15	0.8	6	40.0	9	60.0	8	2.6	4,153	32	0.8	1
NEGATIVE	9,815	5,631	1,437	14.6	730	15.7	205	28.1	525	71.9	707	13.7	14,453	1,962	13.6	21
S 0- 10	302,039	279,844	28,915	9.6	8,599	26.2	2,436	28.3	6,163	71.7	20,316	7.5	334,824	35,078	10.5	654
B 10- 20	273,067	215,428	32,906	12.1	17,891	21.7	4,313	24.1	13,578	75.9	15,015	7.9	355,544	46,484	13.1	898
20- 30	196,424	128,750	12,433	6.3	8,255	10.0	2,444	29.6	5,811	70.4	4,178	3.7	278,577	18,244	6.5	399
T 30- 40	145,372	69,229	5,678	3.9	3,820	4.5	1,110	29.1	2,710	70.9	1,858	3.1	230,562	8,388	3.6	205
O 40- 60	194,847	53,289	5,177	2.7	3,560	2.4	1,059	29.7	2,501	70.3	1,617	3.6	345,066	7,678	2.2	162
T 60- 100	129,355	13,999	2,463	1.9	1,987	1.7	441	22.2	1,546	77.8	476	3.6	245,398	4,009	1.6	63
100+	51,737	2,958	734	1.4	555	1.2	117	21.1	438	78.9	179	3.2	97,880	1,172	1.2	14
TOTAL	1,302,656	769,128	89,743	6.9	45,397	7.6	12,125	26.7	33,272	73.3	44,346	6.3	1,902,304	123,015	6.5	2,416

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	OREGON TAX DUE	AMOUNT WITHHELD FROM WAGES	ESTIMATED TAX PAYMENTS	TAX PAID WITH RETURNS	TAX REFUNDS DUE	NONGAME W/ LD LI FE	AIDS/ HIV EDUCATI ON	DONATI ONS CHILD ABUSE PREVENTI ON	ALZHEIMERS RESEARCH	STOP DOMESTI C VI OLENCE
NEG >10	4,290	96	1,669	1,706	75	3,354	0	0	0	0	0
NEG <10	5,525	16	622	310	5	920	0	0	0	0	0
0- 2	54,566	255	1,898	197	195	2,031	1	2	2	1	1
2- 4	64,752	1,846	6,016	269	436	4,873	3	4	4	2	3
4- 6	61,645	4,605	9,535	479	745	6,153	3	4	5	2	3
6- 8	61,519	8,191	12,807	750	1,521	6,887	3	4	4	2	3
8- 10	59,557	12,253	16,429	1,111	2,233	7,519	3	4	5	2	3
10- 12	59,409	17,263	20,716	1,740	2,934	8,126	3	3	4	2	3
12- 14	58,192	22,852	25,637	2,372	3,537	8,693	3	4	4	3	3
14- 16	55,092	28,327	30,285	3,069	3,833	8,860	3	3	4	2	3
16- 18	51,789	33,249	34,401	3,627	4,021	8,799	3	3	4	2	3
18- 20	48,585	37,605	38,107	3,925	4,243	8,669	3	3	3	2	2
20- 22	44,899	40,537	40,830	4,115	4,124	8,531	3	3	3	3	3
22- 24	41,842	43,049	43,464	4,083	4,077	8,575	3	3	4	3	3
24- 26	39,329	45,261	45,919	4,190	3,987	8,834	3	3	4	2	3
26- 28	36,098	45,897	46,632	4,251	3,781	8,767	4	3	4	3	3
28- 30	34,256	47,819	48,279	4,429	3,857	8,745	4	3	4	3	3
30- 32	32,232	48,719	49,101	4,494	3,864	8,739	4	3	4	3	3
32- 34	30,148	49,530	49,402	4,702	3,879	8,453	4	3	4	3	3
34- 36	28,849	51,196	51,279	4,543	3,792	8,417	3	3	4	3	3
36- 38	27,720	52,782	52,383	4,706	4,011	8,317	3	2	4	3	2
38- 40	26,423	53,911	52,912	5,054	4,129	8,184	4	2	4	3	2
40- 45	60,257	137,126	133,070	12,819	10,279	19,042	7	5	8	6	5
45- 50	51,705	135,810	129,638	12,657	10,236	16,721	6	4	7	4	4
50- 55	45,191	134,377	125,536	13,430	10,128	14,717	5	4	6	4	4
55- 60	37,694	125,079	114,669	13,547	9,325	12,462	5	4	5	4	3
60- 70	55,237	213,061	191,279	24,922	16,303	19,444	8	6	8	6	5
70- 80	36,001	166,266	145,342	21,830	13,029	13,934	6	4	6	4	4
80- 90	23,086	124,140	104,621	19,236	10,442	10,158	4	3	5	4	3
90-100	15,031	92,290	73,436	17,745	8,734	7,625	2	2	3	2	2
100-125	20,110	148,026	108,433	35,740	15,793	11,940	4	2	4	3	3
125-150	9,725	91,307	60,349	27,854	10,477	7,373	1	1	2	1	1
150-200	9,540	116,532	71,374	40,817	13,526	9,186	1	1	2	1	1
200-300	6,737	120,241	69,507	46,480	13,294	9,040	1	1	1	1	1
300-500	3,396	98,296	52,363	42,441	11,302	7,809	0	0	5	0	0
500+	2,229	221,412	73,555	150,526	18,473	21,142	0	0	0	0	0
NEGATIVE	9,815	112	2,291	2,016	79	4,273	0	0	0	0	0
S 0- 10	302,039	27,150	46,685	2,806	5,130	27,463	14	18	19	10	14
U 10- 20	273,067	139,297	149,146	14,733	18,568	43,146	16	16	20	12	13
B 20- 30	196,424	222,563	225,124	21,067	19,826	43,452	17	16	19	14	13
T 30- 40	145,372	256,138	255,077	23,499	19,675	42,111	18	13	19	13	13
O 40- 60	194,847	532,391	502,914	52,453	39,969	62,942	23	17	26	19	17
T 60-100	129,355	595,757	514,678	83,733	48,508	51,161	20	14	22	16	14
100+	51,737	795,814	435,581	343,858	82,865	66,490	8	6	14	7	6
TOTAL	1,302,656	2,569,222	2,131,495	544,164	234,620	341,039	116	100	139	91	90

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	WITHHOLDING FROM WAGES				ESTIMATED TAX PAYMENTS			
	# OF RETURNS	% OF TOTAL	AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$000)	\$ AVERAGE
NEG >10	1,156	26.9	1,669	1,444	309	7.2	1,706	5,521
NEG <10	1,246	22.6	622	499	369	6.7	310	839
0- 2	35,763	65.5	1,898	53	590	1.1	197	333
2- 4	51,343	79.3	6,016	117	892	1.4	269	302
4- 6	48,093	78.0	9,535	198	1,250	2.0	479	384
6- 8	45,395	73.8	12,807	282	1,900	3.1	750	395
8- 10	43,721	73.4	16,429	376	2,744	4.6	1,111	405
10- 12	43,594	73.4	20,716	475	3,888	6.5	1,740	448
12- 14	43,761	75.2	25,637	586	4,675	8.0	2,372	507
14- 16	42,766	77.6	30,285	708	5,449	9.9	3,069	563
16- 18	41,197	79.5	34,401	835	5,760	11.1	3,627	630
18- 20	39,586	81.5	38,107	963	5,604	11.5	3,925	700
20- 22	37,406	83.3	40,830	1,092	5,407	12.0	4,115	761
22- 24	35,501	84.8	43,464	1,224	5,058	12.1	4,083	807
24- 26	33,699	85.7	45,919	1,363	4,746	12.1	4,190	883
26- 28	31,359	86.9	46,632	1,487	4,475	12.4	4,251	950
28- 30	29,871	87.2	48,279	1,616	4,433	12.9	4,429	999
30- 32	28,281	87.7	49,101	1,736	4,291	13.3	4,494	1,047
32- 34	26,601	88.2	49,402	1,857	4,153	13.8	4,702	1,132
34- 36	25,784	89.4	51,279	1,989	3,874	13.4	4,543	1,173
36- 38	24,801	89.5	52,383	2,112	3,802	13.7	4,706	1,238
38- 40	23,655	89.5	52,912	2,237	3,814	14.4	5,054	1,325
40- 45	54,255	90.0	133,070	2,453	8,913	14.8	12,819	1,438
45- 50	46,851	90.6	129,638	2,767	7,850	15.2	12,657	1,612
50- 55	40,858	90.4	125,536	3,072	7,448	16.5	13,430	1,803
55- 60	34,000	90.2	114,669	3,373	6,838	18.1	13,547	1,981
60- 70	49,687	90.0	191,279	3,850	11,020	20.0	24,922	2,262
70- 80	32,349	89.9	145,342	4,493	8,116	22.5	21,830	2,690
80- 90	20,414	88.4	104,621	5,125	6,022	26.1	19,236	3,194
90-100	13,026	86.7	73,436	5,638	4,689	31.2	17,745	3,784
100-125	16,973	84.4	108,433	6,389	7,704	38.3	35,740	4,639
125-150	7,962	81.9	60,349	7,580	4,533	46.6	27,854	6,145
150-200	7,682	71.3	71,374	9,291	4,928	51.7	40,817	8,283
200-300	5,375	79.8	69,507	12,932	3,859	57.3	46,480	12,044
300-500	2,733	80.5	52,363	19,159	2,155	63.5	42,441	19,694
500+	1,830	82.1	73,555	40,194	1,746	78.3	150,526	86,212
NEGATIVE	2,402	24.5	2,291	954	678	6.9	2,016	2,973
S 0- 10	224,315	74.3	46,685	208	7,376	2.4	2,806	380
B 10- 20	210,904	77.2	149,146	707	25,376	9.3	14,733	581
T 20- 30	167,836	85.4	225,124	1,341	24,119	12.3	21,067	873
O 30- 40	129,122	88.8	255,077	1,975	19,934	13.7	23,499	1,179
T 40- 60	175,964	90.3	502,914	2,858	31,049	15.9	52,453	1,689
T 60-100	115,476	89.3	514,678	4,457	29,847	23.1	83,733	2,805
100+	42,555	82.3	435,581	10,236	24,925	48.2	343,858	13,796
TOTAL	1,068,574	82.0	\$2,131,495	\$1,995	163,304	12.5	\$544,164	\$3,332

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	TAX PAID WITH RETURN				TAX REFUND DUE				ZERO BALANCE	
	# OF RETURNS	% OF TOTAL	AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL
NEG >10	10	0.2	75	7,466	1,328	31.0	3,354	2,525	2,952	68.8
NEG <10	14	0.3	5	329	1,484	26.9	920	620	4,027	72.9
0- 2	7,546	13.8	195	26	34,321	62.9	2,031	59	12,699	23.3
2- 4	7,304	11.3	436	60	48,292	74.6	4,873	101	9,156	14.1
4- 6	9,970	16.2	745	75	43,741	71.0	6,153	141	7,934	12.9
6- 8	13,400	21.8	1,521	114	40,748	66.2	6,887	169	7,371	12.0
8- 10	14,168	23.8	2,233	158	38,880	65.3	7,519	193	6,509	10.9
10- 12	16,267	27.4	2,934	180	37,776	63.6	8,126	215	5,366	9.0
12- 14	16,880	29.0	3,537	210	37,194	63.9	8,693	234	4,118	7.1
14- 16	16,472	29.9	3,833	233	35,639	64.7	8,860	249	2,981	5.4
16- 18	15,890	30.7	4,021	253	33,711	65.1	8,799	261	2,188	4.2
18- 20	15,192	31.3	4,243	279	31,607	65.1	8,669	274	1,786	3.7
20- 22	13,980	31.1	4,124	295	29,581	65.9	8,531	288	1,338	3.0
22- 24	12,846	30.7	4,077	317	27,956	66.8	8,575	307	1,040	2.5
24- 26	11,659	29.6	3,987	342	26,833	68.2	8,834	329	837	2.1
26- 28	10,647	29.5	3,781	355	24,819	68.8	8,767	353	632	1.8
28- 30	10,341	30.2	3,857	373	23,395	68.3	8,745	374	520	1.5
30- 32	9,884	30.7	3,864	391	21,918	68.0	8,739	399	430	1.3
32- 34	9,380	31.1	3,879	414	20,394	67.6	8,453	414	374	1.2
34- 36	9,052	31.4	3,792	419	19,475	67.5	8,417	432	322	1.1
36- 38	8,902	32.1	4,011	451	18,517	66.8	8,317	449	301	1.1
38- 40	8,768	33.2	4,129	471	17,382	65.8	8,184	471	273	1.0
40- 45	20,592	34.2	10,279	499	39,125	64.9	19,042	487	540	0.9
45- 50	18,756	36.3	10,236	546	32,487	62.8	16,721	515	462	0.9
50- 55	17,467	38.7	10,128	580	27,340	60.5	14,717	538	384	0.8
55- 60	14,876	39.5	9,325	627	22,552	59.8	12,462	553	266	0.7
60- 70	22,059	39.9	16,303	739	32,789	59.4	19,444	593	389	0.7
70- 80	14,402	40.0	13,029	905	21,351	59.3	13,934	653	248	0.7
80- 90	9,438	40.9	10,442	1,106	13,489	58.4	10,158	753	159	0.7
90-100	6,437	42.8	8,734	1,357	8,486	56.5	7,625	898	108	0.7
100-125	9,003	44.8	15,793	1,754	10,954	54.5	11,940	1,090	153	0.8
125-150	4,657	47.9	10,477	2,250	4,896	51.4	7,373	1,476	72	0.7
150-200	4,564	47.8	13,526	2,964	4,909	51.5	9,186	1,871	67	0.7
200-300	3,198	47.5	13,294	4,157	3,486	51.7	9,040	2,593	53	0.8
300-500	1,627	47.9	11,302	6,946	1,750	51.5	7,809	4,463	19	0.6
500+	973	43.7	18,473	18,985	1,240	55.6	21,142	17,050	16	0.7
NEGATIVE	24	0.2	79	3,303	2,812	28.7	4,273	1,520	6,979	71.1
S 0- 10	52,388	17.3	5,130	98	205,982	68.2	27,463	133	43,669	14.5
U 10- 20	80,701	29.6	18,568	230	175,927	64.4	43,146	245	16,439	6.0
B 20- 30	59,473	30.3	19,826	333	132,584	67.5	43,452	328	4,367	2.2
T 30- 40	45,986	31.6	19,675	428	97,686	67.2	42,111	431	1,700	1.2
O 40- 60	71,691	36.8	39,969	558	121,504	62.4	62,942	518	1,652	0.8
T 60-100	52,336	40.5	48,508	927	76,115	58.8	51,161	672	904	0.7
100+	24,022	46.4	82,865	3,450	27,335	52.8	66,490	2,432	380	0.7
TOTAL	386,621	29.7	\$234,620	\$607	839,945	64.5	\$341,039	\$406	76,090	5.8

TABLE J3: DONATIONS
FOR ALL FULL YEAR RETURNS IN OREGON

AGI LEVEL (\$000)	DONATIONS TO NONGAME W/ LDLI FE FUND				DONATIONS TO AIDS/ HI V EDUCATION FUND			
	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	AVERAGE
NEG >10	5	0.1	62	12.40	5	0.1	17	3.40
NEG <10	9	0.2	85	9.44	7	0.1	64	9.14
0- 2	569	1.0	1,441	2.53	730	1.3	1,827	2.50
2- 4	1,159	1.8	3,205	2.77	1,485	2.3	4,167	2.81
4- 6	1,100	1.8	3,487	3.17	1,430	2.3	4,337	3.03
6- 8	1,030	1.7	3,201	3.11	1,292	2.1	4,280	3.31
8- 10	904	1.5	3,134	3.47	1,103	1.9	3,751	3.40
10- 12	804	1.4	3,064	3.81	917	1.5	3,255	3.55
12- 14	867	1.5	3,210	3.70	947	1.6	3,567	3.77
14- 16	853	1.5	3,458	4.05	919	1.7	3,202	3.48
16- 18	763	1.5	2,974	3.90	814	1.6	2,704	3.32
18- 20	742	1.5	3,029	4.08	776	1.6	2,917	3.76
20- 22	752	1.7	2,855	3.80	788	1.8	3,124	3.96
22- 24	734	1.8	3,233	4.40	786	1.9	3,075	3.91
24- 26	763	1.9	3,477	4.56	723	1.8	3,330	4.61
26- 28	732	2.0	3,636	4.97	700	1.9	3,210	4.59
28- 30	687	2.0	3,637	5.29	622	1.8	3,056	4.91
30- 32	697	2.2	3,741	5.37	625	1.9	2,803	4.48
32- 34	609	2.0	3,528	5.79	547	1.8	2,808	5.13
34- 36	597	2.1	3,464	5.80	538	1.9	2,611	4.85
36- 38	564	2.0	3,485	6.18	499	1.8	2,444	4.90
38- 40	555	2.1	3,612	6.51	456	1.7	2,309	5.06
40- 45	1,187	2.0	7,441	6.27	989	1.6	5,279	5.34
45- 50	982	1.9	5,871	5.98	818	1.6	4,367	5.34
50- 55	806	1.8	5,119	6.35	637	1.4	3,690	5.79
55- 60	712	1.9	4,963	6.97	563	1.5	3,750	6.66
60- 70	1,103	2.0	7,755	7.03	858	1.6	5,595	6.52
70- 80	756	2.1	5,760	7.62	563	1.6	3,535	6.28
80- 90	522	2.3	4,146	7.94	436	1.9	2,850	6.54
90-100	303	2.0	2,411	7.96	241	1.6	1,837	7.62
100-125	388	1.9	3,794	9.78	291	1.4	2,492	8.56
125-150	128	1.3	1,427	11.15	117	1.2	1,171	10.01
150-200	102	1.1	1,303	12.77	84	0.9	1,003	11.94
200-300	51	0.8	719	14.10	40	0.6	1,456	36.40
300-500	15	0.4	164	10.93	17	0.5	185	10.88
500+	6	0.3	184	30.67	4	0.2	39	9.75
NEGATIVE	14	0.1	147	10.50	12	0.1	81	6.75
S 0- 10	4,762	1.6	14,468	3.04	6,040	2.0	18,362	3.04
U 10- 20	4,029	1.5	15,735	3.91	4,373	1.6	15,645	3.58
B 20- 30	3,668	1.9	16,838	4.59	3,619	1.8	15,795	4.36
T 30- 40	3,022	2.1	17,830	5.90	2,665	1.8	12,975	4.87
O 40- 60	3,687	1.9	23,394	6.34	3,007	1.5	17,086	5.68
T 60-100	2,684	2.1	20,072	7.48	2,098	1.6	13,817	6.59
100+	690	1.3	7,591	11.00	553	1.1	6,346	11.48
TOTAL	22,556	1.7	\$116,075	\$5.15	22,367	1.7	\$100,107	\$4.48

TABLE J4: DONATIONS
FOR ALL FULL YEAR RETURNS IN OREGON

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	DONATIONS TO CHILD ABUSE PREVENTION				DONATIONS TO ALZHEIMERS RESEARCH				DONATIONS TO STOP DOMESTIC VIOLENCE			
	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	\$ AVERAGE
NEG >10	3	0.1	11	3.67	2	0.0	6	3.00	6	0.1	71	11.83
NEG <10	9	0.2	31	3.44	9	0.2	45	5.00	10	0.2	41	4.10
0- 2	738	1.4	1,750	2.37	433	0.8	845	1.95	615	1.1	1,230	2.00
2- 4	1,510	2.3	4,035	2.67	935	1.4	2,157	2.31	1,262	1.9	3,253	2.58
4- 6	1,502	2.4	4,698	3.13	936	1.5	2,367	2.53	1,271	2.1	3,379	2.66
6- 8	1,349	2.2	4,326	3.21	854	1.4	2,259	2.65	1,113	1.8	3,187	2.86
8- 10	1,212	2.0	4,646	3.83	790	1.3	2,261	2.86	1,007	1.7	3,252	3.23
10- 12	1,053	1.8	4,157	3.95	665	1.1	2,223	3.34	876	1.5	2,944	3.36
12- 14	1,063	1.8	4,389	4.13	750	1.3	2,701	3.60	868	1.5	2,810	3.24
14- 16	1,081	2.0	4,073	3.77	734	1.3	2,392	3.26	856	1.6	2,673	3.12
16- 18	977	1.9	3,968	4.06	665	1.3	2,345	3.53	783	1.5	2,588	3.31
18- 20	902	1.9	3,408	3.78	663	1.4	2,402	3.62	735	1.5	2,441	3.32
20- 22	877	2.0	3,431	3.91	700	1.6	2,745	3.92	717	1.6	2,514	3.51
22- 24	953	2.3	3,907	4.10	685	1.6	2,893	4.22	746	1.8	2,727	3.66
24- 26	867	2.2	4,348	5.01	646	1.6	2,452	3.80	682	1.7	2,503	3.67
26- 28	829	2.3	3,881	4.68	627	1.7	2,870	4.58	661	1.8	2,860	4.33
28- 30	773	2.3	3,922	5.07	610	1.8	2,712	4.45	620	1.8	2,600	4.19
30- 32	788	2.4	3,841	4.87	589	1.8	2,628	4.46	624	1.9	2,736	4.38
32- 34	704	2.3	3,912	5.56	530	1.8	2,677	5.05	555	1.8	2,708	4.88
34- 36	679	2.4	3,584	5.28	530	1.8	2,597	4.90	538	1.9	2,473	4.60
36- 38	666	2.4	3,558	5.34	490	1.8	2,621	5.35	526	1.9	2,367	4.50
38- 40	624	2.4	3,734	5.98	475	1.8	2,776	5.84	490	1.9	2,350	4.80
40- 45	1,317	2.2	7,724	5.86	1,015	1.7	6,264	6.17	1,017	1.7	4,999	4.92
45- 50	1,147	2.2	6,917	6.03	867	1.7	5,161	5.95	879	1.7	4,519	5.14
50- 55	920	2.0	5,645	6.14	717	1.6	4,233	5.90	681	1.5	3,678	5.40
55- 60	825	2.2	5,385	6.53	598	1.6	3,813	6.38	596	1.6	3,329	5.59
60- 70	1,205	2.2	7,836	6.50	970	1.8	6,074	6.26	891	1.6	4,967	5.57
70- 80	864	2.4	6,338	7.34	640	1.8	4,426	6.92	638	1.8	3,843	6.02
80- 90	590	2.6	4,749	8.05	480	2.1	3,602	7.50	444	1.9	3,064	6.90
90-100	350	2.3	2,983	8.52	276	1.8	2,077	7.53	269	1.8	1,921	7.14
100-125	437	2.2	3,785	8.66	325	1.6	2,759	8.49	308	1.5	2,640	8.57
125-150	161	1.7	1,743	10.83	122	1.3	1,406	11.52	123	1.3	989	8.04
150-200	142	1.5	1,738	12.24	99	1.0	1,037	10.47	101	1.1	1,135	11.24
200-300	61	0.9	1,253	20.54	45	0.7	898	19.96	49	0.7	935	19.08
300-500	19	0.6	4,994	262.84	10	0.3	100	10.00	15	0.4	220	14.67
500+	9	0.4	79	8.78	11	0.5	303	27.55	7	0.3	59	8.43
NEGATIVE	12	0.1	42	3.50	11	0.1	51	4.64	16	0.2	112	7.00
SUBTOTAL 0- 10	6,311	2.1	19,455	3.08	3,948	1.3	9,889	2.50	5,268	1.7	14,301	2.71
10- 20	5,076	1.9	19,995	3.94	3,477	1.3	12,063	3.47	4,118	1.5	13,456	3.27
20- 30	4,299	2.2	19,489	4.53	3,268	1.7	13,672	4.18	3,426	1.7	13,204	3.85
30- 40	3,461	2.4	18,629	5.38	3,614	1.8	13,299	5.09	2,733	1.9	12,634	4.62
40- 60	4,209	2.2	25,671	6.10	3,197	1.6	19,471	6.09	3,173	1.6	16,525	5.21
TOTAL 60-100	3,009	2.3	21,906	7.28	2,366	1.8	16,179	6.84	2,242	1.7	13,795	6.15
100+	829	1.6	13,592	16.40	612	1.2	6,503	10.63	603	1.2	5,978	9.91
TOTAL	27,206	2.1	\$138,779	\$5.10	19,493	1.5	\$91,127	\$4.67	21,579	1.7	\$90,005	\$4.17

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	BASI C FEDERAL TAX	ADDED FEDERAL TAX	FEDERAL ALT-M N TAX	FEDERAL TAX FROM PRI OR YRS	FEDERAL TAX ON IRA	TOTAL FEDERAL TAX	FEDERAL TAX CREDI TS	NET FEDERAL TAX	EARNED I NCOME CREDI T
NEG >10	4,290	0	11	648	0	115	774	2	772	556
NEG <10	5,525	0	8	70	0	43	120	0	120	457
0- 2	54,566	660	27	18	0	33	738	5	733	892
2- 4	64,752	1,374	43	16	0	37	1,470	12	1,458	3,422
4- 6	61,645	3,573	15	15	0	72	3,675	7	3,668	7,215
6- 8	61,519	7,178	13	6	1	99	7,297	16	7,281	11,056
8- 10	59,557	14,997	20	12	0	132	15,161	94	15,067	13,964
10- 12	59,409	22,954	60	63	0	190	23,266	166	23,100	15,491
12- 14	58,192	32,371	55	4	0	198	32,629	392	32,236	14,814
14- 16	55,092	43,215	76	5	0	217	43,513	675	42,838	12,647
16- 18	51,789	52,986	41	12	0	232	53,271	904	52,367	10,847
18- 20	48,585	61,767	66	11	0	285	62,130	959	61,171	8,351
20- 22	44,899	68,474	20	11	0	310	68,814	1,011	67,803	5,726
22- 24	41,842	74,382	22	15	0	347	74,765	1,057	73,708	3,292
24- 26	39,329	80,096	23	14	0	365	80,498	1,043	79,455	1,159
26- 28	36,098	82,186	84	9	4	371	82,653	964	81,689	78
28- 30	34,256	86,168	47	8	5	420	86,647	1,011	85,636	0
30- 32	32,232	89,342	40	34	1	426	89,842	1,048	88,794	0
32- 34	30,148	92,135	37	64	0	365	92,602	1,042	91,559	0
34- 36	28,849	96,162	148	53	0	400	96,763	1,061	95,702	0
36- 38	27,720	99,946	9	77	0	423	100,456	991	99,464	0
38- 40	26,423	102,502	68	32	0	470	103,072	1,063	102,009	0
40- 45	60,257	261,478	82	67	0	1,169	262,796	2,593	260,204	0
45- 50	51,705	256,660	95	128	2	1,203	258,087	2,486	255,601	0
50- 55	45,191	253,227	73	82	0	1,123	254,506	2,412	252,094	0
55- 60	37,694	239,723	102	129	3	1,132	241,089	2,248	238,841	0
60- 70	55,237	427,161	126	362	4	1,926	429,579	3,311	426,267	0
70- 80	36,001	354,917	149	519	7	1,403	356,996	2,258	354,738	0
80- 90	23,086	279,401	49	485	1	1,113	281,049	1,637	279,413	0
90-100	15,031	216,873	177	556	14	853	218,473	1,233	217,240	0
100-125	20,110	366,339	43	1,565	1	1,212	369,160	1,984	367,176	0
125-150	9,725	239,538	53	1,659	0	520	241,769	1,347	240,422	0
150-200	9,540	326,596	88	3,093	4	479	330,259	1,768	328,491	0
200-300	6,737	377,442	137	4,311	5	265	382,160	2,141	380,019	0
300-500	3,396	342,920	217	5,856	0	124	349,117	2,088	347,029	0
500+	2,229	855,698	1	9,174	1	170	865,043	6,597	858,446	0
NEGATI VE	9,815	0	19	718	0	157	894	2	892	1,013
S 0- 10	302,039	27,783	118	67	1	372	28,341	133	28,208	36,549
U 10- 20	273,067	213,293	298	95	0	1,122	214,809	3,097	211,712	62,151
B 20- 30	196,424	391,305	196	55	9	1,813	393,378	5,086	388,292	10,256
T 30- 40	145,372	480,086	302	260	1	2,084	482,734	5,206	477,529	0
O 40- 60	194,847	1,011,087	352	406	6	4,627	1,016,478	9,739	1,006,740	0
T 60- 100	129,355	1,278,351	502	1,922	27	5,296	1,286,097	8,439	1,277,658	0
100+	51,737	2,508,532	538	25,657	11	2,771	2,537,508	15,924	2,521,584	0
TOTAL	1,302,656	5,910,438	2,324	29,182	54	18,242	5,960,239	47,626	5,912,613	109,969

**TABLE L1: BASIC FEDERAL TAX, ADDED FEDERAL TAX, AND ALTERNATE MINIMUM TAX
FOR ALL FULL YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	BASIC FEDERAL TAX				ADDED FEDERAL TAX				ALTERNATE MINIMUM TAX			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	2	0.0	11	5,479	30	0.7	648	21,614
NEG <10	1	0.0	0	0	3	0.1	8	2,554	8	0.1	70	8,719
0- 2	13,140	24.1	660	50	13	0.0	27	2,094	60	0.1	18	299
2- 4	16,007	24.7	1,374	86	11	0.0	43	3,917	94	0.1	16	170
4- 6	19,187	31.1	3,573	186	10	0.0	15	1,486	36	0.1	15	420
6- 8	31,699	51.5	7,178	226	9	0.0	13	1,485	12	0.0	6	501
8- 10	37,488	62.9	14,997	400	13	0.0	20	1,513	9	0.0	12	1,369
10- 12	37,689	63.4	22,954	609	27	0.0	60	2,216	15	0.0	63	4,183
12- 14	43,760	75.2	32,371	740	21	0.0	55	2,641	8	0.0	4	488
14- 16	47,889	86.9	43,215	902	25	0.0	76	3,024	5	0.0	5	996
16- 18	47,359	91.4	52,986	1,119	28	0.1	41	1,455	5	0.0	12	2,490
18- 20	45,812	94.3	61,767	1,348	20	0.0	66	3,324	5	0.0	11	2,234
20- 22	43,251	96.3	68,474	1,583	18	0.0	20	1,119	7	0.0	11	1,533
22- 24	40,787	97.5	74,382	1,824	12	0.0	22	1,817	7	0.0	15	2,098
24- 26	38,672	98.3	80,096	2,071	15	0.0	23	1,530	4	0.0	14	3,385
26- 28	35,638	98.7	82,186	2,306	20	0.1	84	4,186	5	0.0	9	1,702
28- 30	33,913	99.0	86,168	2,541	14	0.0	47	3,359	3	0.0	8	2,634
30- 32	31,988	99.2	89,342	2,793	16	0.0	40	2,473	9	0.0	34	3,744
32- 34	29,969	99.4	92,135	3,074	24	0.1	37	1,561	16	0.1	64	4,013
34- 36	28,704	99.5	96,162	3,350	15	0.1	148	9,846	10	0.0	53	5,339
36- 38	27,612	99.6	99,946	3,620	6	0.0	9	1,547	16	0.1	77	4,834
38- 40	26,324	99.6	102,502	3,894	17	0.1	68	4,002	14	0.1	32	2,255
40- 45	60,103	99.7	261,478	4,350	41	0.1	82	2,007	33	0.1	67	2,035
45- 50	51,623	99.8	256,660	4,972	27	0.1	95	3,529	52	0.1	128	2,463
50- 55	45,125	99.9	253,227	5,612	29	0.1	73	2,510	58	0.1	82	1,422
55- 60	37,652	99.9	239,723	6,367	28	0.1	102	3,638	63	0.2	129	2,042
60- 70	55,177	99.9	427,161	7,742	34	0.1	126	3,717	157	0.3	362	2,306
70- 80	35,964	99.9	354,917	9,869	23	0.1	149	6,464	231	0.6	519	2,247
80- 90	23,062	99.9	279,401	12,115	14	0.1	49	3,518	225	1.0	485	2,156
90-100	15,017	99.9	216,873	14,442	20	0.1	177	8,873	231	1.5	556	2,405
100-125	20,095	99.9	366,339	18,230	17	0.1	43	2,523	452	2.2	1,565	3,462
125-150	9,713	99.9	239,538	24,662	17	0.2	53	3,097	395	4.1	1,659	4,199
150-200	9,534	99.9	326,596	34,256	11	0.1	88	7,963	518	5.4	3,093	5,972
200-300	6,731	99.9	377,442	56,075	18	0.3	137	7,590	680	10.1	4,311	6,340
300-500	3,395	100	342,920	101,007	18	0.5	217	12,066	627	18.5	5,856	9,339
500+	2,227	99.9	855,698	384,238	6	0.3	1	125	307	13.8	9,174	29,881
NEGATIVE	1	0.0	0	0	5	0.1	19	3,724	38	0.4	718	18,899
S 0- 10	117,521	38.9	27,783	236	56	0.0	118	2,111	211	0.1	67	319
U 10- 20	222,509	81.5	213,293	959	121	0.0	298	2,464	38	0.0	95	2,507
B 20- 30	192,261	97.9	391,305	2,035	79	0.0	196	2,476	26	0.0	55	2,130
T 30- 40	144,597	99.5	480,086	3,320	78	0.1	302	3,872	65	0.0	260	4,003
O 40- 60	194,503	99.8	1,011,087	5,198	125	0.1	352	2,818	206	0.1	406	1,973
T 60-100	129,220	99.9	1,278,351	9,893	91	0.1	502	5,514	844	0.7	1,922	2,277
100+	51,695	99.9	2,508,532	48,526	87	0.2	538	6,181	2,979	5.8	25,657	8,613
TOTAL	1,052,307	80.8	\$5,910,438	\$5,617	642	0.0	\$2,324	\$3,620	4,407	0.3	\$29,182	\$6,622

TABLE L2: FEDERAL TAX FROM PRIOR YEARS, FEDERAL TAX ON IRA'S, AND NET FEDERAL TAX
FOR ALL FULL YEAR RETURNS IN OREGON

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	FEDERAL TAX FROM PRIOR YEARS				FEDERAL TAX ON IRA'S				NET FEDERAL TAX			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	123	2.9	115	932	131	3.1	772	5,896
NEG <10	0	0.0	0	0	117	2.1	43	363	101	1.8	120	1,184
0- 2	0	0.0	0	0	93	0.2	33	350	10,983	20.1	733	67
2- 4	0	0.0	0	0	192	0.3	37	193	12,488	19.3	1,458	117
4- 6	0	0.0	0	0	286	0.5	72	252	17,195	27.9	3,668	213
6- 8	2	0.0	1	501	385	0.6	99	256	25,342	41.2	7,281	287
8- 10	0	0.0	0	0	447	0.8	132	295	34,128	57.3	15,067	441
10- 12	1	0.0	0	31	566	1.0	190	335	32,631	54.9	23,100	708
12- 14	2	0.0	0	54	610	1.0	198	324	36,370	62.5	32,236	886
14- 16	0	0.0	0	0	711	1.3	217	306	38,226	69.4	42,838	1,121
16- 18	1	0.0	0	30	766	1.5	232	303	36,998	71.4	52,367	1,415
18- 20	0	0.0	0	0	889	1.8	285	320	37,469	77.1	61,171	1,633
20- 22	2	0.0	0	50	820	1.8	310	377	37,099	82.6	67,803	1,828
22- 24	0	0.0	0	0	931	2.2	347	373	37,172	88.8	73,708	1,983
24- 26	1	0.0	0	54	924	2.3	365	395	36,910	93.8	79,455	2,153
26- 28	4	0.0	4	1,026	959	2.7	371	387	34,371	95.2	81,689	2,377
28- 30	2	0.0	5	2,267	964	2.8	420	436	32,767	95.7	85,636	2,613
30- 32	3	0.0	1	216	967	3.0	426	441	31,040	96.3	88,794	2,861
32- 34	3	0.0	0	18	931	3.1	365	392	29,181	96.8	91,559	3,138
34- 36	1	0.0	0	168	948	3.3	400	422	28,012	97.1	95,702	3,416
36- 38	3	0.0	0	27	949	3.4	423	446	26,998	97.4	99,464	3,684
38- 40	0	0.0	0	0	916	3.5	470	513	25,776	97.6	102,009	3,958
40- 45	4	0.0	0	38	2,388	4.0	1,169	490	59,010	97.9	260,204	4,409
45- 50	5	0.0	2	313	2,274	4.4	1,203	529	50,765	98.2	255,601	5,035
50- 55	7	0.0	0	61	2,018	4.5	1,123	557	44,503	98.5	252,094	5,665
55- 60	3	0.0	3	1,145	1,815	4.8	1,132	624	37,180	98.6	238,841	6,424
60- 70	6	0.0	4	708	2,708	4.9	1,926	711	54,535	98.7	426,267	7,816
70- 80	13	0.0	7	576	1,714	4.8	1,403	819	35,577	98.8	354,738	9,971
80- 90	8	0.0	1	127	1,100	4.8	1,113	1,012	22,833	98.9	279,413	12,237
90-100	10	0.1	14	1,413	673	4.5	853	1,268	14,895	99.1	217,240	14,585
100-125	10	0.0	1	114	822	4.1	1,212	1,474	19,986	99.4	367,176	18,372
125-150	5	0.1	0	42	351	3.6	520	1,481	9,682	99.6	240,422	24,832
150-200	7	0.1	4	525	240	2.5	479	1,995	9,521	99.8	328,491	34,502
200-300	5	0.1	5	1,057	148	2.2	265	1,794	6,726	99.8	380,019	56,500
300-500	0	0.0	0	0	65	1.9	124	1,914	3,395	100.0	347,029	102,218
500+	3	0.1	1	181	31	1.4	170	5,493	2,226	99.9	858,446	385,645
NEGATIVE	0	0.0	0	0	240	2.4	157	655	232	2.4	892	3,845
TOTAL	111	0.0	\$54	\$489	30,841	2.4	\$18,242	\$591	972,222	74.6	\$5,912,613	\$6,082

**TABLE L3: FEDERAL CHILD CARE, ELDERLY AND FOREIGN TAX CREDITS
FOR ALL FULL YEAR RETURNS IN OREGON**

AGI LEVEL (\$000)	FEDERAL CHILD CARE CREDIT				FEDERAL ELDERLY CREDIT				FEDERAL FOREIGN TAX CREDIT			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
NEG <10	0	0.0	0	0	0	0.0	0	0	1	0.0	0	303
0- 2	0	0.0	0	0	0	0.0	0	0	327	0.6	4	12
2- 4	0	0.0	0	0	5	0.0	1	241	300	0.5	6	19
4- 6	3	0.0	0	86	2	0.0	0	106	192	0.3	5	27
6- 8	12	0.0	2	171	128	0.2	6	49	155	0.3	4	28
8- 10	69	0.1	7	105	401	0.7	66	165	217	0.4	9	40
10- 12	545	0.9	70	128	234	0.4	64	274	246	0.4	15	62
12- 14	1,134	1.9	283	249	257	0.4	56	219	275	0.5	18	65
14- 16	1,659	3.0	542	326	242	0.4	48	199	348	0.6	18	52
16- 18	2,000	3.9	743	372	168	0.3	29	172	369	0.7	26	69
18- 20	2,059	4.2	802	389	92	0.2	21	231	378	0.8	26	68
20- 22	2,028	4.5	798	393	39	0.1	12	296	339	0.8	28	83
22- 24	2,010	4.8	793	395	30	0.1	4	148	355	0.8	33	92
24- 26	1,941	4.9	731	376	10	0.0	1	53	353	0.9	31	89
26- 28	1,896	5.3	661	349	0	0.0	0	0	329	0.9	21	64
28- 30	1,916	5.6	629	328	0	0.0	0	0	364	1.1	36	99
30- 32	1,975	6.1	664	336	0	0.0	0	0	354	1.1	43	121
32- 34	1,920	6.4	659	343	0	0.0	0	0	352	1.2	34	97
34- 36	2,023	7.0	674	333	0	0.0	0	0	349	1.2	32	91
36- 38	2,037	7.3	682	335	0	0.0	0	0	371	1.3	35	93
38- 40	2,099	7.9	727	347	0	0.0	0	0	375	1.4	31	83
40- 45	5,153	8.6	1,802	350	0	0.0	0	0	904	1.5	100	110
45- 50	5,069	9.8	1,863	368	0	0.0	0	0	928	1.8	101	109
50- 55	4,648	10.3	1,769	380	0	0.0	0	0	878	1.9	130	148
55- 60	4,017	10.7	1,574	392	0	0.0	0	0	855	2.3	139	163
60- 70	5,940	10.8	2,334	393	0	0.0	0	0	1,619	2.9	237	147
70- 80	3,759	10.4	1,466	390	0	0.0	0	0	1,244	3.0	225	181
80- 90	2,221	9.6	866	390	0	0.0	0	0	1,038	4.0	197	190
90-100	1,328	8.8	523	393	0	0.0	0	0	853	5.7	191	224
100-125	1,567	7.8	635	405	0	0.0	0	0	1,544	7.7	354	229
125-150	653	6.7	265	406	0	0.0	0	0	1,005	10.3	338	336
150-200	573	6.0	236	412	0	0.0	0	0	1,198	12.6	430	359
200-300	328	4.9	142	434	0	0.0	0	0	1,130	16.8	596	527
300-500	139	4.1	74	531	0	0.0	0	0	760	22.4	708	931
500+	57	2.6	29	515	0	0.0	0	0	628	28.2	1,399	2,228
NEGATIVE	0	0.0	0	0	0	0.0	0	0	1	0.0	0	303
S 0- 10	84	0.0	10	114	536	0.2	74	138	1,191	0.4	28	24
U 10- 20	7,397	2.7	2,439	330	993	0.4	219	220	1,616	0.6	102	63
B 20- 30	9,791	5.0	3,612	369	79	0.0	16	209	1,740	0.9	149	86
T 30- 40	10,054	6.9	3,406	339	0	0.0	0	0	1,801	1.2	175	97
O 40- 60	18,887	9.7	7,008	371	0	0.0	0	0	3,565	1.8	470	132
T 60-100	13,248	10.2	5,188	392	0	0.0	0	0	4,754	3.7	850	179
100+	3,317	6.4	1,382	417	0	0.0	0	0	6,265	12.1	3,824	610
TOTAL	62,778	4.8	\$23,045	\$367	1,608	0.1	\$309	\$192	20,933	1.6	\$5,599	\$267

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	FEDERAL OTHER CREDITS				TOTAL FEDERAL CREDITS				FEDERAL EARNED INCOME CREDIT			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	2	0.0	2	815	2	0.0	2	815	629	14.7	556	884
NEG <10	0	0.0	0	0	1	0.0	0	303	750	13.6	457	609
0- 2	9	0.0	1	68	336	0.6	5	14	2,996	5.5	892	298
2- 4	13	0.0	5	357	317	0.5	12	37	5,806	9.0	3,422	589
4- 6	9	0.0	2	169	205	0.3	7	35	8,228	13.3	7,215	877
6- 8	28	0.0	3	118	321	0.5	16	50	10,031	16.3	11,056	1,102
8- 10	50	0.1	12	230	732	1.2	94	128	8,610	14.5	13,964	1,622
10- 12	48	0.1	17	363	1,062	1.8	166	157	6,339	10.7	15,491	2,444
12- 14	89	0.2	35	398	1,749	3.0	392	224	6,767	11.6	14,814	2,189
14- 16	120	0.2	67	560	2,362	4.3	675	286	6,801	12.3	12,647	1,860
16- 18	187	0.4	107	572	2,701	5.2	904	335	7,072	13.7	10,847	1,534
18- 20	178	0.4	111	622	2,692	5.5	959	356	7,049	14.5	8,351	1,185
20- 22	254	0.6	174	684	2,640	5.9	1,011	383	6,862	15.3	5,726	834
22- 24	292	0.7	226	775	2,657	6.4	1,057	398	6,570	15.7	3,292	501
24- 26	340	0.9	280	825	2,610	6.6	1,043	400	3,907	9.9	1,159	297
26- 28	334	0.9	282	845	2,523	7.0	964	382	986	2.7	78	79
28- 30	389	1.1	345	888	2,627	7.7	1,011	385	0	0.0	0	0
30- 32	366	1.1	341	931	2,654	8.2	1,048	395	0	0.0	0	0
32- 34	328	1.1	349	1,065	2,548	8.5	1,042	409	0	0.0	0	0
34- 36	339	1.2	355	1,049	2,657	9.2	1,061	400	0	0.0	0	0
36- 38	263	0.9	275	1,046	2,624	9.5	991	378	0	0.0	0	0
38- 40	280	1.1	304	1,086	2,714	10.3	1,063	392	0	0.0	0	0
40- 45	588	1.0	690	1,174	6,522	10.8	2,593	398	0	0.0	0	0
45- 50	436	0.8	522	1,197	6,312	12.2	2,486	394	0	0.0	0	0
50- 55	387	0.9	514	1,328	5,822	12.9	2,412	414	0	0.0	0	0
55- 60	354	0.9	535	1,511	5,124	13.6	2,248	439	0	0.0	0	0
60- 70	503	0.9	740	1,471	7,866	14.2	3,311	421	0	0.0	0	0
70- 80	386	1.1	566	1,467	5,255	14.6	2,258	430	0	0.0	0	0
80- 90	343	1.5	574	1,674	3,449	14.9	1,637	475	0	0.0	0	0
90-100	315	2.1	520	1,651	2,394	15.9	1,233	515	0	0.0	0	0
100-125	556	2.8	995	1,789	3,453	17.2	1,984	575	0	0.0	0	0
125-150	397	4.1	743	1,872	1,903	19.6	1,347	708	0	0.0	0	0
150-200	563	5.9	1,102	1,957	2,144	22.9	1,768	825	0	0.0	0	0
200-300	520	7.7	1,403	2,698	1,799	26.7	2,141	1,190	0	0.0	0	0
300-500	334	9.8	1,306	3,910	1,110	32.7	2,088	1,881	0	0.0	0	0
500+	317	14.2	5,169	16,305	883	39.6	6,597	7,471	0	0.0	0	0
NEGATIVE	2	0.0	2	815	3	0.0	2	644	1,379	14.0	1,013	735
S 0- 10	109	0.0	22	198	1,911	0.6	133	70	35,671	11.8	36,549	1,025
U 10- 20	622	0.2	338	543	10,566	3.9	3,097	293	34,028	12.5	62,151	1,826
B 20- 30	1,609	0.8	1,308	813	13,057	6.6	5,086	390	18,325	9.3	10,256	560
T 30- 40	1,576	1.1	1,625	1,031	13,197	9.1	5,206	394	0	0.0	0	0
O 40- 60	1,765	0.9	2,261	1,281	23,780	12.2	9,739	410	0	0.0	0	0
T 60-100	1,547	1.2	2,401	1,552	18,964	14.7	8,439	445	0	0.0	0	0
100+	2,687	5.2	10,718	3,989	11,292	21.8	15,924	1,410	0	0.0	0	0
TOTAL	9,917	0.8	\$18,673	\$1,883	92,770	7.1	\$47,626	\$513	89,403	6.9	\$109,969	\$1,230

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$'000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	4,268	9,077	-388,752	11,224	11,976	145	39,827	534	48	0	48	1	47	0
NEG <10	5,502	8,799	-17,666	553	1,607	52	25,660	11	1	0	1	1	0	0
0- 2	42,162	35,404	45,193	511	1,728	82	81,184	357	18	0	18	17	1	0
2- 4	35,707	50,948	107,136	305	2,081	97	88,527	30,775	1,541	0	1,541	1,532	9	0
4- 6	20,299	42,310	100,484	364	3,317	72	73,301	35,763	1,826	0	1,826	1,760	66	0
6- 8	18,888	45,954	131,396	395	5,275	97	81,796	56,619	2,911	0	2,911	2,718	194	0
8- 10	14,940	40,570	133,507	346	7,074	343	77,364	59,739	3,278	0	3,278	2,882	396	0
10- 12	11,017	30,945	120,548	275	9,345	541	68,959	51,792	2,986	0	2,986	2,321	665	0
12- 14	8,049	22,070	104,056	327	10,850	728	69,015	42,308	2,505	0	2,505	1,654	851	0
14- 16	5,563	14,535	83,086	255	10,052	911	48,867	31,356	1,906	0	1,906	1,035	870	0
16- 18	3,849	10,083	65,234	270	9,469	1,067	39,226	22,279	1,384	0	1,384	687	697	0
18- 20	2,860	7,290	54,184	230	8,816	1,245	31,895	17,244	1,090	0	1,090	484	607	0
20- 22	2,111	5,434	44,201	241	7,572	1,227	25,504	13,954	905	0	905	367	538	0
22- 24	1,505	3,772	34,537	336	7,061	1,178	20,085	10,007	664	0	664	244	420	0
24- 26	1,200	2,944	29,916	105	6,895	1,173	16,785	8,358	566	0	566	191	375	0
26- 28	931	2,271	25,085	144	6,021	1,112	13,550	6,828	469	0	469	148	321	0
28- 30	666	1,556	19,295	251	5,934	828	11,459	3,813	258	0	258	91	167	0
30- 32	543	1,322	16,817	95	5,042	703	9,824	3,177	218	0	218	76	141	0
32- 34	381	915	12,553	128	4,215	525	7,465	1,849	125	0	125	51	74	0
34- 36	296	676	10,361	65	4,455	431	6,585	1,064	72	0	72	31	40	0
36- 38	253	591	9,353	89	3,648	379	5,863	832	56	0	56	23	33	0
38- 40	231	528	9,007	91	3,595	336	5,752	757	52	0	52	22	30	0
40- 45	385	872	16,323	217	6,641	594	9,911	1,500	109	0	109	35	74	0
45- 50	305	660	14,428	125	6,675	563	8,345	1,283	97	0	97	21	76	0
50- 55	244	562	12,771	143	5,955	470	7,086	1,381	107	0	107	21	87	0
55- 60	217	475	12,456	113	5,268	452	6,905	1,987	162	0	162	17	145	0
60- 70	232	535	14,972	123	5,427	501	8,741	2,680	220	0	220	23	197	0
70- 80	156	371	11,628	80	4,829	351	6,015	2,406	201	0	201	18	183	0
80- 90	87	210	7,350	38	2,947	183	4,603	809	67	0	67	8	59	0
90-100	61	167	5,779	69	2,323	120	3,395	904	77	0	77	6	71	0
100-125	68	161	7,512	104	3,488	166	3,569	1,652	142	0	142	7	135	0
125-150	39	109	5,189	592	2,219	86	2,676	1,496	130	0	130	5	125	0
150-200	40	98	6,909	69	3,811	114	1,886	1,677	147	0	147	4	143	0
200-300	22	49	5,227	34	6,467	60	1,235	1,594	141	0	141	2	139	0
300-500	18	45	7,568	27	4,034	50	1,613	2,978	266	0	266	2	263	0
500+	15	32	26,780	222	4,681	42	10,739	12,770	1,147	0	1,147	2	1,145	0
NEGATIVE	9,770	17,876	-406,418	11,777	13,583	197	65,487	545	48	0	48	1	47	0
SUBTOTAL	131,996	215,186	517,717	1,921	19,475	690	402,172	183,255	9,573	0	9,574	8,909	665	0
10- 20	31,338	84,923	427,108	1,357	48,533	4,492	257,962	164,980	9,871	0	9,871	6,181	3,690	0
20- 30	6,413	15,977	153,034	1,077	33,482	5,518	87,384	42,959	2,861	0	2,861	1,041	1,820	0
30- 40	1,704	4,032	58,092	468	20,955	2,374	35,488	7,678	522	0	522	204	319	0
40- 60	1,151	2,569	55,978	598	24,539	2,079	32,248	6,152	476	0	476	94	381	0
60-100	536	1,283	39,728	311	15,526	1,156	22,754	6,799	565	0	565	55	509	0
100+	202	494	59,185	1,048	26,701	517	21,718	22,167	1,973	0	1,973	23	1,950	0
TOTAL	183,110	342,340	904,422	18,557	202,794	17,022	925,213	434,534	25,890	0	25,890	16,508	9,382	0

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ADDS	SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS EXEMPTS	OTHER	TAX DUE
NEG >10	1,423	1,477	-97,529	4,947	4,080	29	7,927	78	6	0	6	1	0	6
NEG <10	3,042	2,620	-8,460	395	611	19	9,877	118	9	0	9	1	0	7
0- 2	48,415	20,826	54,987	819	1,471	628	70,012	5,157	270	0	270	18	1	251
2- 4	54,939	26,905	163,593	751	2,210	1,305	103,605	63,088	3,176	0	3,177	1,340	12	1,824
4- 6	47,940	30,364	238,860	607	3,279	3,251	100,590	138,244	7,774	0	7,774	3,202	58	4,513
6- 8	43,495	35,267	303,252	872	5,223	5,869	103,793	195,795	12,011	0	12,011	3,934	173	7,904
8- 10	37,923	34,435	340,412	951	7,135	12,996	98,394	229,316	15,291	0	15,291	3,909	285	11,097
10- 12	33,569	32,355	368,602	1,120	8,510	19,954	91,192	255,944	18,228	0	18,228	3,714	353	14,160
12- 14	30,817	30,578	400,077	1,319	9,163	26,274	86,263	285,532	21,232	0	21,232	3,542	377	17,313
14- 16	28,335	28,611	424,505	1,259	8,308	32,002	79,123	310,503	23,784	0	23,784	3,352	353	20,078
16- 18	25,765	26,266	437,616	1,084	8,377	36,245	73,425	323,980	25,352	0	25,352	3,094	263	21,995
18- 20	23,182	23,690	439,872	1,220	7,639	39,260	66,640	330,050	26,266	0	26,266	2,798	180	23,289
20- 22	20,615	21,094	432,464	914	7,590	40,639	60,846	326,375	26,305	0	26,305	2,499	126	23,680
22- 24	18,525	19,063	425,767	823	8,694	41,602	57,001	321,317	26,161	0	26,161	2,258	90	23,813
24- 26	17,038	17,581	425,654	890	9,760	42,921	54,826	320,798	26,333	0	26,333	2,085	86	24,162
26- 28	14,802	15,308	399,301	905	9,677	40,077	50,220	301,438	24,920	0	24,920	1,819	79	23,022
28- 30	13,334	13,945	386,325	1,322	10,932	36,816	49,053	292,140	24,304	0	24,304	1,654	90	22,560
30- 32	11,646	12,217	360,669	971	10,872	32,981	46,085	272,710	22,807	0	22,807	1,450	92	21,265
32- 34	9,964	10,430	328,704	1,160	10,391	28,503	42,273	249,375	20,957	0	20,957	1,238	84	19,635
34- 36	8,781	9,231	307,215	1,107	10,113	25,324	39,194	234,662	19,807	0	19,807	1,098	78	18,631
36- 38	7,770	8,265	287,352	955	10,419	22,630	36,806	219,080	18,555	0	18,555	984	69	17,503
38- 40	6,931	7,346	270,122	961	10,972	20,224	35,568	205,090	17,424	0	17,424	872	72	16,480
40- 45	13,844	14,693	586,438	1,925	27,240	40,613	79,186	442,528	37,760	0	37,760	1,747	175	35,838
45- 50	9,317	9,942	441,140	1,715	23,689	27,279	59,242	333,535	28,627	0	28,627	1,180	146	27,301
50- 55	6,347	6,875	332,095	1,654	19,730	18,689	45,443	250,868	21,632	0	21,632	815	108	20,709
55- 60	4,128	4,428	236,754	1,297	15,288	12,132	32,107	179,176	15,511	0	15,511	524	137	14,849
60- 70	4,947	5,308	319,009	1,980	20,170	14,590	44,053	243,025	21,134	0	21,134	630	123	20,381
70- 80	2,756	2,982	205,467	1,621	13,388	8,158	27,435	158,613	13,864	0	13,864	354	151	13,359
80- 90	1,736	1,881	147,054	935	9,474	5,135	19,246	114,456	10,941	0	10,942	224	112	9,706
90- 100	1,132	1,238	107,438	1,179	7,882	3,365	13,866	83,704	7,364	0	7,364	147	116	7,100
100- 125	1,695	1,859	188,006	1,732	12,567	5,051	23,451	149,030	13,159	0	13,159	221	212	12,726
125- 150	856	927	116,682	1,154	6,107	3,556	13,209	96,212	8,531	0	8,531	110	132	8,289
150- 200	788	850	135,286	1,982	6,602	2,358	12,494	115,872	10,311	0	10,311	101	145	10,064
200- 300	591	652	143,038	1,657	7,371	1,761	13,307	122,381	10,926	0	10,926	78	201	10,647
300- 500	314	336	118,008	1,242	5,835	942	10,778	101,857	9,120	0	9,120	40	102	8,978
500+	238	251	315,401	2,855	14,235	714	25,537	278,550	25,034	0	25,034	30	1,020	23,984
NEGATIVE	4,465	4,097	-105,989	5,342	4,690	47	17,804	196	15	0	15	2	0	13
SUBTOTAL	232,712	147,797	1,101,104	3,999	19,317	24,049	476,395	631,600	38,523	1	38,523	12,404	530	25,589
TOTAL	141,668	141,500	2,070,672	6,003	41,997	153,735	396,643	1,506,008	114,861	1	114,861	16,500	1,526	96,835
20- 30	84,314	86,991	2,069,511	4,855	46,654	202,056	271,945	1,562,069	128,022	0	128,022	10,315	471	117,237
30- 40	45,092	47,489	1,554,063	5,154	52,765	129,663	199,926	1,180,918	99,550	0	99,550	5,642	394	93,513
40- 60	33,636	35,938	1,596,427	6,591	85,947	98,713	215,978	1,206,105	103,529	0	103,529	4,266	566	98,697
60- 100	10,571	11,409	778,968	5,715	50,914	31,248	104,600	599,799	52,403	0	52,404	1,355	503	50,546
100+	4,482	4,875	1,016,421	10,622	52,717	13,382	98,775	863,901	77,081	0	77,081	580	1,813	74,689
TOTAL	556,940	480,096	10,081,176	48,280	355,002	652,893	1,782,066	7,550,595	613,984	1	613,985	51,064	5,804	557,118

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$'000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVERAGE FED TAX SUBTRACT	AVERAGE STD/TEM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	AVG INST ON INST SALES	AVERAGE TOTAL TAX	AVG CREDIT EXEMPT	AVG CREDIT OTHER	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	14	0.00	-45,543	0	230	0	981	0	0	0	0	0	0	0	0.0	6.4	0.0
NEG <10	499	0.00	-1,329	128	60	0	662	49	3	0	3	0	0	3	-0.2	6.4	-3.7
0- 2	28,414	0.00	1,151	5	36	21	982	160	8	0	8	0	0	8	0.7	5.0	13.9
2- 4	29,249	0.00	2,971	3	46	44	1,665	1,228	62	0	62	0	0	61	2.1	5.0	41.3
4- 6	19,029	0.00	4,896	3	62	169	1,735	2,942	165	0	165	0	1	164	3.3	5.6	60.1
6- 8	9,795	0.00	6,890	6	93	437	1,741	4,631	283	0	283	0	1	282	4.1	6.1	67.2
8- 10	4,917	0.00	8,896	8	108	715	1,760	6,330	420	0	420	0	1	419	4.7	6.6	71.2
10- 12	2,677	0.00	10,883	21	154	996	1,731	8,037	574	0	574	0	2	572	5.3	7.1	73.9
12- 14	1,511	0.00	12,922	7	196	1,237	1,756	9,753	728	0	728	0	4	724	5.6	7.4	75.5
14- 16	926	0.00	14,914	28	244	1,551	1,754	11,424	878	0	878	0	2	876	5.9	7.7	76.6
16- 18	581	0.00	16,941	59	378	1,767	1,788	13,112	1,031	0	1,031	0	5	1,026	6.1	7.8	77.4
18- 20	398	0.00	18,930	55	259	1,963	1,897	14,991	1,199	0	1,199	0	6	1,193	6.3	8.0	79.2
20- 22	322	0.00	20,930	65	410	2,195	1,917	16,559	1,341	0	1,341	0	16	1,325	6.3	8.0	79.1
22- 24	202	0.00	22,950	11	517	2,578	1,666	18,210	1,489	0	1,489	0	0	1,489	6.5	8.2	79.3
24- 26	166	0.00	24,891	55	517	2,593	2,021	19,953	1,647	0	1,647	0	3	1,644	6.6	8.2	80.2
26- 28	131	0.00	26,991	38	807	2,656	2,912	21,540	1,794	0	1,794	0	30	1,764	6.5	8.2	79.8
28- 30	76	0.00	28,973	109	441	2,729	2,377	23,535	1,967	0	1,967	0	2	1,965	6.8	8.3	81.2
30- 32	57	0.00	30,860	430	1,054	2,582	2,251	25,425	2,140	0	2,140	0	58	2,083	6.7	8.2	82.4
32- 34	47	0.00	32,982	215	838	2,592	2,897	27,120	2,293	0	2,293	0	10	2,283	6.9	8.4	82.2
34- 36	45	0.00	35,084	50	434	2,706	3,211	28,784	2,440	0	2,440	0	0	2,439	7.0	8.5	82.0
36- 38	17	0.00	36,871	0	1,891	2,943	2,275	29,763	2,528	0	2,528	0	0	2,528	6.9	8.5	80.7
38- 40	25	0.00	38,865	1,699	2,722	2,640	2,409	32,793	2,799	0	2,799	0	29	2,771	7.1	8.4	84.4
40- 45	54	0.00	42,391	285	2,162	2,716	3,203	34,595	2,963	0	2,963	0	33	2,930	6.9	8.5	81.6
45- 50	36	0.00	47,470	158	1,076	2,917	1,227	42,410	3,667	0	3,667	0	96	3,570	7.5	8.4	89.3
50- 55	15	0.00	52,602	9	1,842	2,976	3,006	44,786	3,881	0	3,881	0	6	3,875	7.4	8.7	85.1
55- 60	20	0.00	57,416	35	6,378	2,850	7,692	43,137	3,739	0	3,739	0	26	3,713	6.5	8.6	75.1
60- 70	19	0.00	66,521	1,033	4,447	2,842	1,636	58,808	5,150	0	5,150	0	27	5,123	7.7	8.7	88.4
70- 80	13	0.00	74,970	3,570	9,188	3,000	2,395	64,158	5,635	0	5,635	0	0	5,635	7.5	8.8	85.6
80- 90	7	0.00	83,544	1,605	3,275	3,000	1,514	77,361	6,812	0	6,812	0	172	6,640	7.9	8.6	92.6
90-100	7	0.00	96,063	802	3,168	3,000	13,153	77,543	6,828	0	6,828	0	0	6,828	7.1	8.8	80.7
100-125	11	0.00	113,644	1,064	6,131	3,000	2,474	103,103	9,128	0	9,128	0	745	8,383	7.4	8.1	90.7
125-150	6	0.00	138,262	771	3,047	3,000	6,901	126,085	11,197	0	11,197	0	3,829	7,368	5.3	5.8	91.2
150-200	13	0.00	176,509	491	5,006	3,000	2,878	166,117	14,800	0	14,800	0	942	13,858	7.9	8.3	94.1
200-300	3	0.00	237,882	210	310	3,000	1,514	233,268	20,843	0	20,843	0	11,559	9,285	3.9	4.0	98.1
300-500	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
500+	4	0.00	641,626	1,728	108982	3,000	5,838	525,533	47,147	0	47,147	0	0	46,431	7.2	8.8	81.9
NEGATIVE	513	0.00	-2,536	124	64	0	670	48	3	0	3	0	0	3	-0.1	6.4	-1.9
SUBTOTAL	91,404	0.00	3,545	4	55	141	1,481	1,892	109	0	109	0	0	109	3.1	5.8	53.4
10- 20	6,093	0.00	13,104	24	206	1,277	1,757	9,916	743	0	743	0	3	740	5.6	7.5	75.7
20- 30	897	0.00	23,685	51	515	2,467	2,064	18,877	1,550	0	1,550	0	11	1,539	6.5	8.2	79.7
30- 40	191	0.00	33,960	415	1,148	2,653	2,659	27,984	2,369	0	2,369	0	24	2,346	6.9	8.4	82.4
40- 60	125	0.00	47,483	175	2,485	2,826	3,328	39,435	3,400	0	3,400	0	47	3,353	7.1	8.5	83.1
60-100	46	0.00	75,995	1,802	5,414	2,935	3,584	65,994	5,795	0	5,795	0	37	5,758	7.6	8.7	86.8
100+	39	0.00	216,837	776	17,015	3,000	3,682	193,916	17,301	0	17,301	0	2,076	15,226	7.0	7.9	89.4
TOTAL	99,308	0.00	4,513	9	82	242	1,505	2,731	179	0	179	0	2	177	3.9	6.5	60.5

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

AGI LEVEL (\$'000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVERAGE FED TAX SUBTRACT	AVERAGE STD/TEM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	AVG INST ON INST SALES	AVERAGE TOTAL TAX	AVG CREDIT EXEMPT	AVG CREDIT OTHER	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	1,368	1.01	-67,937	3,612	2,969	18	5,476	57	5	0	5	0	0	4	-0.0	7.1	-0.1
NEG <10	2,495	1.01	-3,070	100	229	6	3,744	19	1	0	1	0	0	1	-0.0	5.0	-0.6
0- 2	19,505	1.01	1,113	34	22	1	2,107	31	2	0	2	1	0	1	0.1	3.7	2.8
2- 4	24,955	1.01	2,985	26	34	1	2,145	1,054	53	0	53	52	0	1	0.0	0.1	35.3
4- 6	28,057	1.01	5,039	19	73	1	2,348	2,836	160	0	160	109	2	50	1.0	1.8	56.3
6- 8	32,824	1.01	6,995	25	131	49	2,591	4,447	273	0	273	113	5	155	2.2	3.5	63.6
8- 10	32,167	1.01	8,989	28	204	294	2,736	5,982	399	0	399	114	8	276	3.1	4.6	66.6
10- 12	30,079	1.01	10,989	35	267	572	2,819	7,558	538	0	538	116	11	411	3.7	5.4	68.8
12- 14	28,582	1.01	12,985	46	306	847	2,862	9,213	685	0	685	117	12	556	4.3	6.0	71.0
14- 16	26,688	1.01	14,985	46	299	1,133	2,842	10,911	835	0	835	118	12	705	4.7	6.5	72.8
16- 18	24,544	1.01	16,986	42	328	1,418	2,882	12,535	980	0	980	119	10	852	5.0	6.8	73.8
18- 20	22,231	1.00	18,976	54	333	1,708	2,892	14,203	1,130	0	1,130	119	7	1,004	5.3	7.1	74.8
20- 22	19,814	1.01	20,979	45	373	1,984	2,973	15,797	1,273	0	1,273	119	5	1,148	5.5	7.3	75.3
22- 24	17,832	1.00	22,983	46	472	2,259	3,094	17,317	1,410	0	1,410	119	5	1,286	5.6	7.4	75.3
24- 26	16,414	1.00	24,984	54	583	2,534	3,237	18,789	1,542	0	1,542	119	5	1,418	5.7	7.5	75.2
26- 28	14,238	1.00	26,978	63	662	2,722	3,398	20,334	1,681	0	1,681	119	5	1,556	5.8	7.7	75.4
28- 30	12,819	1.01	28,972	101	837	2,771	3,695	21,869	1,819	0	1,819	119	7	1,693	5.8	7.7	75.5
30- 32	11,171	1.00	30,968	84	950	2,840	3,978	23,373	1,954	0	1,954	119	8	1,828	5.9	7.8	75.5
32- 34	9,565	1.00	32,989	118	1,068	2,868	4,263	24,978	2,099	0	2,099	119	8	1,972	6.0	7.9	75.7
34- 36	8,378	1.00	34,984	128	1,182	2,887	4,497	26,661	2,250	0	2,250	119	9	2,122	6.1	8.0	76.2
36- 38	7,418	1.00	36,985	124	1,380	2,914	4,768	28,130	2,382	0	2,382	119	9	2,254	6.1	8.0	76.1
38- 40	6,592	1.00	38,975	136	1,626	2,917	5,173	29,511	2,507	0	2,507	119	10	2,378	6.1	8.1	75.7
40- 45	13,181	1.00	42,362	144	2,027	2,935	5,775	31,861	2,718	0	2,718	119	12	2,586	6.1	8.1	75.2
45- 50	8,852	1.01	47,348	186	2,627	2,927	6,419	35,661	3,060	0	3,060	119	16	2,925	6.2	8.2	75.3
50- 55	5,970	1.01	52,324	273	3,247	2,945	7,240	39,328	3,391	0	3,391	119	17	3,254	6.2	8.3	75.2
55- 60	3,894	1.01	57,349	325	3,841	2,940	7,843	43,200	3,739	0	3,739	119	33	3,587	6.3	8.3	75.3
60- 70	4,662	1.01	64,489	418	4,240	2,950	8,991	48,907	4,252	0	4,252	119	26	4,107	6.4	8.4	75.8
70- 80	2,579	1.01	74,545	607	5,073	2,960	10,090	57,225	5,001	0	5,001	119	56	4,826	6.5	8.4	76.8
80- 90	1,626	1.01	84,703	555	5,700	2,961	11,241	65,555	5,750	0	5,750	120	64	5,567	6.6	8.5	77.4
90-100	1,051	1.01	94,881	1,097	7,382	2,973	12,302	73,511	6,466	0	6,466	120	110	6,236	6.6	8.5	77.5
100-125	1,566	1.01	110,937	1,045	7,825	2,984	14,033	87,351	7,712	0	7,712	120	116	7,477	6.7	8.6	78.7
125-150	805	1.01	136,343	1,414	7,321	2,985	15,527	112,332	9,952	0	9,952	120	131	9,701	7.1	8.6	82.3
150-200	727	1.00	171,432	2,691	8,834	2,991	16,020	146,357	13,023	0	13,023	119	165	12,738	7.4	8.7	85.4
200-300	546	1.00	242,034	3,009	13,063	2,979	23,411	205,820	18,374	0	18,374	120	294	17,960	7.4	8.7	85.0
300-500	295	1.01	375,971	4,136	19,282	3,000	34,883	323,488	28,965	0	28,965	120	297	28,548	7.6	8.8	86.0
500+	221	1.01	1,319,254	11,055	59,534	3,000	112,935	1,158,365	104,105	0	104,105	118	4,566	99,420	7.5	8.6	87.8
NEGATIVE	3,863	1.01	-26,041	1,343	1,199	10	4,357	32	2	0	2	0	0	2	-0.0	6.3	-0.1
S 0- 10	137,508	1.01	5,500	26	103	81	2,426	3,235	201	0	201	86	3	112	2.0	3.5	58.8
U 10- 20	132,124	1.01	14,686	44	304	1,093	2,857	10,636	811	0	811	117	11	684	4.7	6.4	72.4
B 20- 30	81,117	1.00	24,546	59	561	2,410	3,242	18,492	1,515	0	1,515	119	5	1,391	5.7	7.5	75.3
T 30- 40	43,124	1.00	34,455	115	1,198	2,880	4,461	26,124	2,202	0	2,202	119	9	2,074	6.0	7.9	75.8
O 40- 60	31,897	1.01	47,440	202	2,643	2,935	6,480	35,697	3,064	0	3,064	119	17	2,928	6.2	8.2	75.2
T 60-100	9,918	1.01	73,639	561	5,029	2,957	9,997	56,406	4,927	0	4,927	119	49	4,759	6.5	8.4	76.6
100+	4,160	1.01	226,618	2,413	12,151	2,987	22,633	191,670	17,101	0	17,101	120	400	16,581	7.3	8.7	84.6
TOTAL	443,711	1.01	20,868	104	769	1,376	3,568	15,714	1,286	0	1,286	107	12	1,166	5.6	7.4	75.3

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

Table with columns: AGI LEVEL (\$000), # OF RETURNS, AVG EXEMPT, AVERAGE ADJUSTED GROSS INC, AVG OREGON ADJUSTMENTS ADDS, AVERAGE FED TAX SUBTRACT, AVERAGE STD/ITEM DEDUCT, AVERAGE TAXABLE BALANCE, AVG TAX FROM RATES, AVG INT ON INST SALES, AVERAGE TOTAL TAX, AVG CREDIT EXEMPT OTHER, AVG TAX DUE, TAX / AGI, TAX / TBAL, TBAL / AGI. Rows include AGI brackets from NEG >10 to 500+, and a NEGATIVE SUCUBIT TO 100+ section, ending with a TOTAL row.

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

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	SUBS	AVERAGE FED TAX SUBTRACT	AVERAGE STD/TEM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	AVG INT ON INST SALES	AVERAGE TOTAL TAX	AVG CREDIT EXEMPT	OTHER	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	10	3.00	-246,230	69	621	300	19,382	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	8	3.00	-3,248	0	495	63	5,734	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	99	3.00	1,170	1	66	0	2,122	16	1	0	1	1	0	0	0.0	0.0	1.4
2- 4	131	3.01	2,935	0	2	0	1,818	1,124	56	0	56	55	1	0	0.0	0.0	38.3
4- 6	146	3.01	5,026	0	140	0	2,102	3,102	177	0	177	175	1	0	0.0	0.0	61.7
6- 8	197	3.01	7,080	0	2	0	1,812	5,266	330	0	330	316	7	7	0.1	0.1	74.4
8- 10	170	3.01	8,967	0	10	0	1,958	7,065	486	0	486	351	13	121	1.4	1.7	78.8
10- 12	200	3.01	10,991	0	6	21	2,058	8,906	652	0	652	352	23	277	2.5	3.1	81.0
12- 14	151	3.01	12,954	0	15	121	1,948	10,870	827	0	827	356	27	445	3.4	4.1	83.9
14- 16	137	3.01	14,889	22	75	277	2,212	12,347	961	0	961	350	76	535	3.6	4.3	82.9
16- 18	120	3.00	16,993	67	357	539	2,293	13,886	1,102	0	1,102	350	53	699	4.1	5.0	81.7
18- 20	101	3.00	18,943	0	295	714	2,727	15,228	1,222	0	1,222	355	21	846	4.5	5.6	80.4
20- 22	91	3.00	20,937	13	110	1,036	2,503	17,299	1,406	0	1,406	360	33	1,012	4.8	5.9	82.6
22- 24	87	3.02	23,001	2	793	1,332	2,740	18,237	1,496	0	1,496	350	9	1,137	4.9	6.2	79.3
24- 26	81	3.05	24,902	0	66	1,823	2,559	20,454	1,690	0	1,690	366	15	1,310	5.3	6.4	82.1
26- 28	82	3.04	26,900	0	451	1,904	3,758	20,837	1,728	0	1,728	356	17	1,355	5.0	6.5	77.5
28- 30	88	3.01	28,984	1	171	2,057	4,103	22,652	1,888	0	1,888	361	11	1,516	5.2	6.7	78.2
30- 32	93	3.01	30,975	0	346	2,491	3,425	24,898	2,091	0	2,091	356	5	1,730	5.6	6.9	80.4
32- 34	78	3.00	33,078	35	293	2,703	3,273	26,844	2,265	0	2,265	360	7	1,896	5.7	7.1	81.2
34- 36	74	3.00	34,983	234	187	2,715	3,206	29,110	2,469	0	2,469	360	8	2,102	6.0	7.2	83.2
36- 38	72	3.00	36,943	468	222	2,918	2,956	31,316	2,667	0	2,667	360	7	2,300	6.2	7.3	84.8
38- 40	63	3.03	39,022	77	665	2,942	4,141	31,351	2,671	0	2,671	364	3	2,304	5.9	7.3	80.3
40- 45	128	3.00	42,305	30	314	2,945	4,234	34,843	2,985	0	2,985	360	18	2,607	6.2	7.5	82.4
45- 50	88	3.01	47,187	115	724	2,906	5,559	38,113	3,280	0	3,280	361	12	2,907	6.2	7.6	80.8
50- 55	73	3.04	52,581	0	455	2,967	5,665	43,593	3,773	0	3,773	365	16	3,392	6.3	7.8	82.9
55- 60	36	3.00	57,433	87	742	2,833	6,824	47,120	4,091	0	4,091	354	26	3,711	6.5	7.9	82.0
60- 70	58	3.00	64,479	77	1,278	2,999	9,303	50,976	4,437	0	4,437	360	5	4,072	6.3	8.0	79.1
70- 80	36	3.00	74,151	4	510	2,917	6,161	64,567	5,660	0	5,660	360	7	5,293	7.1	8.2	87.1
80- 90	20	3.00	84,823	10	1,672	2,850	10,480	69,831	6,134	0	6,134	352	158	5,624	6.6	8.1	82.3
90-100	21	3.05	95,295	55	1,326	3,000	10,943	80,081	7,056	0	7,056	366	9	6,681	7.0	8.3	84.0
100-125	25	3.00	109,823	58	1,386	2,880	10,585	95,029	8,402	0	8,402	360	286	7,756	7.1	8.2	86.5
125-150	12	3.00	134,055	58	7,911	3,000	11,596	111,605	9,893	0	9,893	360	8	9,525	7.1	8.5	83.3
150-200	10	3.00	169,068	92	2,473	3,000	18,437	145,249	12,922	0	12,922	360	1,252	11,309	6.7	7.8	85.9
200-300	9	3.11	245,683	0	3,303	3,000	8,758	230,622	20,605	0	20,605	373	561	19,671	8.0	8.5	93.9
300-500	4	3.00	370,602	0	2,634	3,000	31,437	333,531	29,867	0	29,867	360	2,066	27,441	7.4	8.2	90.0
500+	3	3.00	723,461	15,265	6,206	3,000	20,848	708,672	63,629	0	63,629	360	0	63,269	8.7	8.9	98.0
NEGATIVE	18	3.00	-138,238	38	565	195	13,316	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	743	3.01	5,590	0	39	0	1,945	3,822	243	0	243	208	5	29	0.5	0.8	68.4
U 10- 20	709	3.01	14,311	16	122	278	2,199	11,733	906	0	906	352	39	515	3.6	4.4	82.0
T 20- 30	429	3.02	24,895	3	318	1,620	3,130	19,859	1,638	0	1,638	359	17	1,262	5.1	6.4	79.8
B 30- 40	380	3.01	34,652	154	334	2,734	3,381	28,404	2,406	0	2,406	360	6	2,040	5.9	7.2	82.0
O 40- 60	325	3.01	47,611	53	504	2,927	5,178	39,054	3,364	0	3,364	361	17	2,987	6.3	7.6	82.0
T 60- 100	135	3.01	74,866	44	1,139	2,955	8,895	61,921	5,422	0	5,422	360	29	5,034	6.7	8.1	82.7
100+	63	3.02	189,029	775	3,384	2,952	13,576	169,892	15,139	0	15,139	362	525	14,252	7.5	8.4	89.9
TOTAL	2,802	3.01	26,106	51	328	1,239	3,430	22,208	1,863	0	1,863	315	30	1,517	5.8	6.8	85.1

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVERAGE FED TAX SUBTRACT	AVERAGE STD/ITEM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	AVG INST ON SALES	AVERAGE TOTAL TAX	AVG CREDIT EXEMPT	AVG CREDIT OTHER	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEG <10	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
0- 2	30	4.43	1,261	0	0	0	2,023	16	1	0	1	1	0	0	0.0	0.0	1.3
2- 4	64	4.52	2,958	0	0	0	1,830	1,144	57	0	57	56	1	0	0.0	0.0	38.7
4- 6	53	4.57	4,999	0	0	0	1,851	3,148	179	0	179	178	1	0	0.0	0.0	63.0
6- 8	66	4.27	7,024	0	9	0	1,933	5,093	317	0	317	313	4	0	0.0	0.0	72.5
8- 10	64	4.53	8,972	0	0	0	1,877	7,095	489	0	489	463	4	22	0.2	0.3	79.1
10- 12	77	4.53	11,114	0	15	0	2,373	8,894	654	0	654	518	1	136	1.2	1.5	80.0
12- 14	77	4.55	13,095	0	421	0	1,905	10,820	827	0	827	525	12	290	2.2	2.7	82.6
14- 16	66	4.48	14,977	0	27	73	1,978	12,900	1,010	0	1,010	537	19	454	3.0	3.5	86.1
16- 18	65	4.46	16,981	0	284	208	2,503	14,015	1,112	0	1,112	521	23	569	3.3	4.1	82.5
18- 20	54	4.65	18,885	0	24	347	2,036	16,477	1,332	0	1,332	558	33	742	3.9	4.5	87.3
20- 22	48	4.52	20,956	0	35	586	2,605	17,730	1,445	0	1,445	535	48	862	4.1	4.9	84.6
22- 24	37	4.19	23,100	0	91	967	3,197	18,845	1,545	0	1,545	503	3	1,040	4.5	5.5	81.6
24- 26	35	4.40	24,924	0	120	1,227	2,429	21,147	1,753	0	1,753	528	1	1,223	4.9	5.8	84.8
26- 28	25	4.24	26,950	0	74	1,603	2,630	22,643	1,887	0	1,887	509	11	1,367	5.1	6.0	84.0
28- 30	36	4.44	29,049	0	923	1,981	3,021	23,236	1,944	0	1,944	520	0	1,424	4.9	6.1	80.0
30- 32	24	4.96	31,108	0	153	1,997	2,674	26,284	2,215	0	2,215	595	0	1,620	5.2	6.2	84.5
32- 34	18	4.44	32,776	0	113	2,309	3,503	26,851	2,266	0	2,266	533	9	1,723	5.3	6.4	81.9
34- 36	14	4.50	35,190	0	259	2,665	3,278	28,988	2,458	0	2,458	540	2	1,916	5.4	6.6	82.4
36- 38	25	4.84	36,974	0	223	2,651	3,796	30,303	2,576	0	2,576	581	16	1,979	5.4	6.5	82.0
38- 40	20	4.10	38,933	870	165	2,929	3,476	33,232	2,840	0	2,840	492	6	2,342	6.0	7.0	85.4
40- 45	43	4.33	42,552	0	432	2,800	3,521	35,799	3,071	0	3,071	519	3	2,549	6.0	7.1	84.1
45- 50	33	4.36	47,292	0	632	2,897	4,844	38,919	3,352	0	3,352	524	2	2,826	6.0	7.3	82.3
50- 55	24	4.38	52,249	0	554	3,000	5,076	43,619	3,775	0	3,775	525	12	3,238	6.2	7.4	83.5
55- 60	17	4.41	57,881	1,355	422	2,693	6,405	49,717	4,324	0	4,324	529	135	3,660	6.3	7.4	85.9
60- 70	11	4.45	65,242	117	464	2,727	6,217	55,950	4,884	0	4,884	535	2	4,348	6.7	7.8	85.8
70- 80	10	4.30	74,589	0	436	2,700	6,632	64,821	5,683	0	5,683	516	15	5,152	6.9	7.9	86.9
80- 90	7	4.43	83,884	135	940	3,000	7,392	72,688	6,391	0	6,391	531	0	5,859	7.0	8.1	86.7
90-100	4	4.00	94,751	0	1,074	3,000	20,345	70,333	6,178	0	6,178	480	13	5,686	6.0	8.1	74.2
100-125	9	4.33	110,901	361	444	3,000	19,668	88,151	7,783	0	7,783	520	0	7,263	6.5	8.2	79.5
125-150	7	4.00	136,366	2	1,186	3,000	14,360	117,822	10,453	0	10,453	480	21	9,951	7.3	8.4	86.4
150-200	5	4.80	177,204	821	2,933	3,000	10,096	161,996	14,428	0	14,428	576	10	13,842	7.8	8.5	91.4
200-300	5	4.00	225,413	0	1,558	3,000	17,068	203,787	18,190	0	18,190	480	16	17,694	7.8	8.7	90.4
300-500	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
500+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEGATIVE	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
SUBTOTAL	277	4.46	5,523	0	2	0	1,890	3,721	236	0	236	229	2	5	0.1	0.1	67.4
U	339	4.53	14,679	0	162	109	2,161	12,301	959	0	959	530	16	412	2.8	3.4	83.8
T	181	4.38	24,599	0	245	1,206	2,778	20,393	1,685	0	1,685	520	15	1,150	4.7	5.6	82.9
O	101	4.60	34,973	172	180	2,492	3,342	29,131	2,471	0	2,471	552	7	1,911	5.5	6.6	83.3
T	117	4.36	48,106	197	512	2,853	4,632	40,305	3,477	0	3,477	523	24	2,930	6.1	7.3	83.8
O	32	4.34	75,930	70	635	2,813	8,370	64,182	5,625	0	5,625	521	7	5,097	6.7	7.9	84.5
T	26	4.27	152,529	283	1,336	3,000	15,898	132,578	11,781	0	11,781	512	11	11,258	7.4	8.5	86.9
TOTAL	1,075	4.47	24,557	47	224	938	3,119	20,512	1,710	0	1,710	450	12	1,247	5.1	6.1	83.5

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	2,568	7,068	-273,214	10,751	7,575	112	29,797	1,566	137	0	137	4	47	85
NEG <10	2,070	5,465	-7,876	525	899	33	14,241	127	10	0	10	2	0	8
0- 2	2,875	7,497	2,759	348	443	13	13,890	90	6	0	6	2	0	4
2- 4	4,085	11,259	12,526	416	419	14	18,724	910	53	0	53	35	0	17
4- 6	6,121	16,980	31,006	475	670	17	27,790	8,101	411	0	411	390	8	14
6- 8	8,513	23,916	60,012	414	1,128	17	39,752	24,544	1,242	0	1,242	1,196	33	13
8- 10	11,191	31,690	101,245	482	1,848	40	53,176	50,536	2,740	0	2,740	2,430	122	187
10- 12	15,135	41,808	167,074	995	3,611	80	74,608	93,286	5,378	0	5,378	3,993	344	1,041
12- 14	16,686	46,378	216,962	884	5,425	890	85,314	129,324	7,734	0	7,734	4,836	561	2,336
14- 16	16,744	47,330	251,161	1,390	7,219	3,282	89,078	156,472	9,766	0	9,766	5,138	713	3,916
16- 18	16,844	48,558	286,452	859	7,314	6,007	90,783	186,061	12,159	0	12,159	5,426	836	5,898
18- 20	17,068	50,049	324,219	986	8,699	8,921	92,173	217,484	14,790	0	14,790	5,691	1,038	8,061
20- 22	16,709	49,225	350,765	949	8,279	12,376	91,519	241,103	16,905	0	16,905	5,680	1,111	10,115
22- 24	16,489	49,473	379,190	1,061	8,733	16,299	91,314	265,258	19,070	0	19,071	5,773	1,145	12,153
24- 26	16,271	49,305	406,747	1,025	9,405	21,496	90,673	287,430	21,083	2	21,085	5,796	1,198	14,091
26- 28	16,197	49,679	437,305	1,185	10,720	26,672	90,486	311,626	23,255	0	23,255	5,863	1,172	16,220
28- 30	16,487	50,853	478,204	1,049	12,480	31,648	92,323	343,908	26,049	1	26,051	6,032	1,106	18,913
30- 32	16,785	52,398	520,357	800	14,136	36,308	96,559	374,898	28,735	0	28,735	6,228	1,029	21,478
32- 34	16,856	52,431	556,265	994	14,706	40,407	97,720	404,976	31,402	0	31,402	6,250	892	24,259
34- 36	17,124	53,662	599,288	1,136	17,714	43,499	102,566	437,740	34,270	0	34,270	6,403	775	27,092
36- 38	17,233	54,132	637,629	945	18,613	45,827	105,910	468,838	37,030	0	37,030	6,459	695	29,876
38- 40	17,192	53,864	670,537	1,385	19,437	47,185	109,297	496,534	39,530	3	39,533	6,434	614	32,485
40- 45	41,705	131,554	1,771,483	2,761	51,400	118,348	277,487	1,327,885	106,969	1	106,970	15,735	1,203	90,032
45- 50	39,272	123,940	1,864,601	3,049	53,802	113,888	283,030	1,418,322	115,837	0	115,837	14,829	1,010	99,998
50- 55	36,880	115,618	1,935,046	2,709	60,258	108,099	286,969	1,483,404	122,404	0	122,404	13,839	1,012	107,553
55- 60	32,362	100,784	1,858,128	3,108	63,196	95,353	273,279	1,430,765	119,029	0	119,029	12,063	938	106,028
60- 70	48,961	151,875	3,166,560	5,212	109,374	144,714	455,735	2,463,303	206,945	1	206,946	18,192	1,472	187,283
70- 80	32,564	100,757	2,431,779	4,945	80,273	96,405	345,183	1,916,248	162,650	1	162,651	12,069	959	149,624
80- 90	20,898	64,744	1,767,486	3,874	55,698	61,939	245,326	1,409,198	120,532	0	120,532	7,755	806	111,970
90-100	13,620	41,923	1,289,334	3,565	41,240	40,444	176,563	1,035,343	89,079	0	89,079	5,018	643	83,418
100-125	18,038	55,883	1,995,495	6,067	64,412	53,741	262,776	1,621,503	140,497	0	140,497	6,696	1,384	132,417
125-150	8,646	27,124	1,177,875	4,389	35,612	25,802	144,615	1,021,615	85,295	0	85,295	3,248	1,203	80,845
150-200	8,845	27,243	1,463,349	5,418	44,174	25,581	161,914	1,237,505	108,800	2	108,803	2,263	1,615	103,925
200-300	8,984	19,134	1,435,206	6,274	44,750	17,926	137,379	1,247,362	110,459	1	110,459	2,293	1,563	106,604
300-500	3,006	9,361	1,129,163	5,635	32,491	9,015	88,926	1,005,285	89,570	3	89,572	1,121	1,424	87,027
500+	1,924	5,790	2,399,073	16,364	53,776	5,763	152,950	2,203,399	197,726	148	197,874	694	5,632	191,548
NEGATIVE	4,638	12,533	-281,089	11,277	8,474	146	44,037	1,693	146	0	146	6	47	93
S 0- 10	32,785	91,342	207,547	2,136	4,508	102	153,333	84,181	4,452	0	4,452	4,054	164	235
UB 10- 20	82,477	234,123	1,245,869	5,116	32,269	19,180	431,956	782,628	49,827	0	49,827	25,083	3,493	21,251
BT 20- 30	82,153	248,535	2,052,211	5,270	49,617	108,492	456,315	1,449,326	106,363	3	106,367	29,143	5,732	71,492
T 30- 40	85,190	266,487	2,984,075	5,260	84,606	213,226	512,053	2,182,986	170,967	3	170,970	31,774	4,006	135,190
O 40- 60	150,219	471,896	7,429,257	11,626	228,656	435,687	1,220,765	5,660,375	464,239	1	464,240	56,466	4,164	403,610
T 60- 100	116,043	359,299	8,655,158	17,596	286,585	343,502	1,222,807	6,824,092	579,206	2	579,208	43,033	3,880	532,295
100+	46,143	144,535	9,600,160	44,147	275,215	137,828	948,561	8,291,736	732,346	154	732,500	17,314	12,820	702,366
TOTAL	599,648	1,828,750	31,893,188	102,427	969,931	1,258,163	4,889,827	25,277,017	2,107,546	164	2,107,710	206,872	34,305	1,866,533

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVERAGE FED TAX SUBTRACT	AVERAGE STD/ITEM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	AVG INT ON INST SALES	AVERAGE TOTAL TAX	AVG CREDIT EXEMPT	AVG CREDIT OTHER	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEG <10	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
0- 2	13	1.00	909	0	0	0	3,385	0	0	0	0	0	0	0	0.0	0.0	0.0
2- 4	16	1.00	3,174	58	0	0	3,678	287	15	0	15	15	0	0	0.0	0.0	9.0
4- 6	19	1.00	5,116	0	139	0	3,496	1,620	81	0	81	79	0	2	0.0	0.1	31.7
6- 8	18	1.00	7,024	0	0	0	3,167	3,858	194	0	194	120	0	74	1.1	1.9	54.9
8- 10	20	1.00	8,918	0	377	0	5,044	4,570	250	0	250	102	0	148	1.7	3.2	51.2
10- 12	17	1.06	10,942	0	324	167	3,593	7,039	413	0	413	120	0	293	2.7	4.2	64.3
12- 14	10	1.00	13,066	0	1,166	402	4,220	7,528	454	0	454	96	11	347	2.7	4.6	57.6
14- 16	3	1.00	14,553	0	1,539	571	3,516	8,927	546	0	546	120	0	426	2.9	4.8	61.3
16- 18	10	1.00	16,902	0	520	950	3,000	12,433	822	0	822	120	0	702	4.2	5.6	73.6
18- 20	8	1.00	18,762	0	0	1,215	3,000	14,546	1,008	0	1,008	120	0	888	4.7	6.1	77.5
20- 22	6	1.00	20,972	0	0	1,301	3,000	16,671	1,198	0	1,198	120	0	1,078	5.1	6.5	79.5
22- 24	3	1.00	23,636	0	441	1,345	7,125	14,725	1,026	0	1,026	120	0	906	3.8	6.2	62.3
24- 26	7	1.00	24,835	0	0	2,219	3,559	19,057	1,413	0	1,413	120	0	1,293	5.2	6.8	76.7
26- 28	7	1.00	27,329	0	331	2,674	3,143	21,182	1,605	0	1,605	120	0	1,485	5.4	7.0	77.5
28- 30	6	1.00	29,229	0	485	1,975	6,307	20,464	1,573	0	1,573	120	0	1,453	5.0	7.1	70.0
30- 32	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
32- 34	3	1.00	33,127	0	0	3,000	3,000	27,127	2,140	0	2,140	120	0	2,020	6.1	7.4	81.9
34- 36	4	1.00	34,889	0	761	3,000	4,226	26,902	2,119	0	2,119	120	19	1,980	5.7	7.4	77.1
36- 38	5	1.20	37,165	0	2,966	3,000	4,714	26,486	2,079	0	2,079	144	22	1,913	5.1	7.2	71.3
38- 40	3	1.00	38,879	0	0	3,000	3,000	32,879	2,659	0	2,659	120	0	2,539	6.5	7.7	84.6
40- 45	3	1.00	41,117	0	0	3,000	3,000	35,117	2,857	0	2,857	120	0	2,737	6.7	7.8	85.4
45- 50	3	1.00	47,061	0	0	3,000	3,000	41,061	3,394	0	3,394	120	0	3,274	7.0	8.0	87.3
50- 55	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
55- 60	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
60- 70	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
70- 80	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
80- 90	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
90-100	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
100-125	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
125-150	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
150-200	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
200-300	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
300-500	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
500+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEGATIVE	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
S 0- 10	86	1.00	5,402	11	118	0	3,804	2,282	119	0	119	69	0	50	0.9	2.2	42.2
U 10- 20	48	1.02	14,155	0	562	579	3,496	9,634	614	0	614	115	2	497	3.5	5.2	68.1
B 20- 30	29	1.00	25,423	0	226	1,998	4,280	18,919	1,408	0	1,408	120	0	1,288	5.1	6.8	74.4
T 30- 40	17	1.06	35,453	0	1,552	2,824	4,502	26,575	2,090	0	2,090	127	66	1,896	5.3	7.1	75.0
O 40- 60	8	1.00	45,921	0	0	3,000	3,000	39,921	3,290	0	3,290	120	0	3,170	6.9	7.9	86.9
T 60-100	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
100+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
TOTAL	191	1.01	16,142	5	799	857	3,971	11,056	807	0	807	95	7	705	4.4	6.4	68.5

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVERAGE FED TAX SUBTRACT	AVERAGE STD/ITEM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	AVG INT ON INST SALES	AVERAGE TOTAL TAX	AVG CREDIT EXEMPT	AVG CREDIT OTHER	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	339	3.01	-105,888	5,625	3,190	74	12,942	1,766	157	0	157	2	138	17	-0.0	0.9	-1.7
NEG <10	224	3.04	-4,406	134	396	2	6,528	0	0	0	0	0	0	0	0.0	0.0	0.0
0- 2	314	3.04	1,029	78	211	1	4,090	0	0	0	0	0	0	0	0.0	0.0	0.0
2- 4	588	3.02	3,099	21	77	1	4,065	261	13	0	13	13	0	0	0.0	0.0	8.4
4- 6	1,000	3.03	5,089	29	120	0	3,775	1,783	89	0	89	89	1	0	0.0	0.0	35.0
6- 8	1,347	3.03	7,048	10	88	2	3,866	3,556	180	0	180	179	1	0	0.0	0.0	50.5
8- 10	1,677	3.03	9,029	15	87	2	3,770	5,349	296	0	296	287	4	5	0.1	0.1	59.2
10- 12	1,981	3.03	11,032	17	124	1	3,913	7,118	418	0	418	324	9	85	0.8	1.2	64.5
12- 14	2,284	3.03	13,028	16	228	3	4,063	8,873	540	0	540	334	12	194	1.5	2.2	68.1
14- 16	2,386	3.02	15,014	18	256	23	4,190	10,664	681	0	681	340	24	317	2.1	3.0	71.0
16- 18	2,504	3.03	17,014	16	258	83	4,518	12,404	832	0	832	346	34	452	2.7	3.6	72.9
18- 20	2,522	3.03	18,992	71	320	160	4,407	14,237	992	0	992	352	36	605	3.2	4.2	75.0
20- 22	2,557	3.03	20,985	23	282	497	4,664	15,608	1,113	0	1,113	354	32	727	3.5	4.7	74.4
22- 24	2,554	3.03	22,988	75	324	983	4,698	17,110	1,244	0	1,244	358	38	847	3.7	4.9	74.4
24- 26	2,662	3.02	25,005	32	327	1,387	4,786	18,577	1,374	0	1,374	359	31	984	3.9	5.3	74.3
26- 28	2,754	3.02	27,024	17	342	1,657	4,953	20,108	1,511	0	1,511	359	34	1,118	4.1	5.6	74.4
28- 30	2,984	3.02	29,002	38	317	1,945	4,975	21,839	1,665	0	1,665	360	34	1,271	4.4	5.8	75.3
30- 32	3,025	3.02	31,005	28	353	2,213	5,138	23,351	1,801	0	1,801	361	32	1,408	4.5	6.0	75.3
32- 34	3,067	3.02	32,997	40	399	2,489	5,266	24,903	1,940	0	1,940	361	29	1,550	4.7	6.2	75.5
34- 36	3,159	3.03	35,000	32	526	2,663	5,481	26,468	2,081	0	2,081	362	30	1,689	4.8	6.4	75.6
36- 38	3,182	3.03	37,016	9	480	2,771	5,673	28,110	2,229	0	2,229	362	32	1,836	5.0	6.5	75.9
38- 40	3,227	3.02	39,016	73	534	2,836	5,875	29,863	2,387	0	2,387	360	30	1,997	5.1	6.7	76.5
40- 45	7,799	3.02	42,487	31	583	2,891	6,282	32,785	2,649	0	2,649	362	27	2,260	5.3	6.9	77.2
45- 50	7,718	3.02	47,447	24	605	2,924	6,896	37,051	3,033	0	3,033	362	28	2,644	5.6	7.1	78.1
50- 55	6,986	3.02	52,476	40	727	2,948	7,468	41,375	3,422	0	3,422	362	27	3,033	5.6	7.3	78.8
55- 60	6,192	3.02	57,421	55	837	2,949	8,149	45,576	3,800	0	3,800	361	29	3,410	5.9	7.5	79.4
60- 70	9,289	3.01	64,633	50	997	2,957	8,988	51,751	4,356	0	4,356	361	28	3,967	6.1	7.7	80.1
70- 80	6,338	3.01	74,640	62	1,139	2,955	10,188	60,506	5,144	0	5,144	361	28	4,755	6.4	7.9	81.1
80- 90	4,021	3.01	84,570	104	1,233	2,954	11,363	69,128	5,920	0	5,920	361	32	5,527	6.6	8.0	81.7
90-100	2,618	3.01	94,668	261	1,444	2,970	12,917	77,638	6,686	0	6,686	361	42	6,283	6.6	8.1	82.0
100-125	3,372	3.01	110,221	161	1,705	2,983	14,225	91,522	7,935	0	7,935	361	67	7,508	6.8	8.2	83.0
125-150	1,341	3.01	136,246	291	2,139	2,984	16,362	115,053	10,053	0	10,053	361	133	9,559	7.0	8.3	84.4
150-200	1,446	3.01	170,832	443	2,833	2,990	18,473	146,979	12,926	0	12,926	361	171	12,395	7.3	8.4	86.0
200-300	993	3.01	238,361	1,176	3,858	2,994	21,672	210,643	18,656	0	18,656	361	224	18,071	7.6	8.6	88.4
300-500	453	3.01	374,442	1,178	7,366	3,000	27,627	337,627	30,084	0	30,084	361	477	29,247	7.8	8.7	90.2
500+	248	3.02	1,102,862	4,822	17,329	2,988	56,559	1,030,885	92,479	0	92,479	361	2,322	89,796	8.1	8.7	93.5
NEGATIVE	563	3.02	-65,511	3,440	2,078	45	10,390	1,063	95	0	95	1	83	10	-0.0	0.9	-1.6
SUBTOTAL 0- 10	4,926	3.03	6,470	21	100	1	3,853	3,186	170	0	170	166	2	2	0.0	0.1	49.2
10- 20	11,677	3.03	15,238	28	242	58	4,235	10,857	708	0	708	340	24	345	2.3	3.2	71.2
20- 30	13,511	3.02	25,157	37	319	1,321	4,822	18,771	1,392	0	1,392	358	34	1,000	4.0	5.3	74.6
30- 40	15,660	3.02	35,073	37	460	2,599	5,493	26,593	2,093	0	2,093	361	31	1,701	4.8	6.4	75.8
40- 60	28,695	3.02	49,476	37	679	2,926	7,139	38,784	3,189	0	3,189	362	28	2,800	5.7	7.2	78.4
60- 100	22,266	3.01	74,613	88	1,132	2,957	10,220	60,425	5,137	0	5,137	361	30	4,745	6.4	7.9	81.0
100+	8,053	3.01	187,318	513	3,056	2,987	18,374	163,444	14,408	0	14,408	361	210	13,837	7.4	8.5	87.3
TOTAL	105,351	3.02	53,645	100	810	2,213	7,649	43,546	3,632	0	3,632	347	42	3,243	6.0	7.4	81.2

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

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

Table with columns: AGI LEVEL (\$000), # OF RETURNS, AVG EXEMPT, AVERAGE ADJUSTED GROSS INC, AVG OREGON ADJUSTMENTS ADDS, AVERAGE FEDERAL TAX SUBTRACT, AVERAGE STD / TEM DEDUCT, AVERAGE TAXABLE BALANCE, AVG TAX FROM RATES, AVG INT ON INST SALES, AVERAGE TOTAL TAX, AVG CREDIT EXEMPT, OTHER, AVG TAX DUE, TAX / AGI, TAX / TBAL, TBAL / AGI. Rows include AGI level categories like NEG >10, 0-2, 2-4, 4-6, 6-8, 8-10, 10-12, 12-14, 14-16, 16-18, 18-20, 20-22, 22-24, 24-26, 26-28, 28-30, 30-32, 32-34, 34-36, 36-38, 38-40, 40-45, 45-50, 50-55, 55-60, 60-70, 70-80, 80-90, 90-100, 100-125, 125-150, 150-200, 200-300, 300-500, 500+, NEGATIVE, SUB 0-10, SUB 10-20, SUB 20-30, SUB 30-40, SUB 40-60, SUB 60-100, 100+, and a TOTAL row.

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVERAGE FED TAX SUBTRACT	AVERAGE STD/TEM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	AVG INT ON INST SALES	AVERAGE TOTAL TAX	AVG CREDIT EXEMPT	AVG CREDIT OTHER	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	48	6.04	-112,144	79	1,356	5	14,129	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	34	6.00	-5,170	20	142	10	6,534	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	47	6.06	1,098	31	45	1	4,429	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	73	6.03	3,061	1	13	0	3,806	279	14	0	14	14	0	0	0.0	0.0	9.1
4- 6	138	6.03	5,163	2	46	0	3,443	1,971	99	0	99	98	1	0	0.0	0.0	38.2
6- 8	214	6.03	7,025	0	20	0	3,491	3,715	188	0	188	188	0	0	0.0	0.0	52.9
8- 10	290	6.03	9,012	9	43	0	3,649	5,575	309	0	309	306	3	0	0.0	0.0	61.9
10- 12	341	6.02	11,053	4	59	9	3,491	7,606	449	0	449	447	2	0	0.0	0.0	68.8
12- 14	395	6.02	12,995	0	27	0	3,585	9,465	579	0	579	574	5	0	0.0	0.0	72.8
14- 16	444	6.02	15,000	0	30	0	3,742	11,250	724	0	724	670	5	49	0.3	0.4	75.0
16- 18	428	6.04	17,007	1	39	0	3,883	13,103	886	0	886	688	10	188	1.1	1.4	77.0
18- 20	482	6.05	19,018	7	116	3	4,139	14,836	1,042	0	1,042	694	12	336	1.8	2.3	78.0
20- 22	510	6.03	21,024	5	132	1	4,430	16,521	1,192	0	1,192	697	18	477	2.3	2.9	78.6
22- 24	529	6.04	22,976	34	219	34	4,593	18,216	1,344	0	1,344	702	24	619	2.7	3.4	79.3
24- 26	556	6.06	25,037	0	277	208	4,805	19,769	1,480	0	1,480	714	45	722	2.9	3.7	79.0
26- 28	509	6.06	26,994	13	209	591	5,055	21,173	1,606	0	1,606	720	47	840	3.1	4.0	78.4
28- 30	551	6.05	29,037	7	264	808	5,325	22,661	1,739	0	1,739	717	40	982	3.4	4.3	78.0
30- 32	526	6.04	31,022	2	404	1,078	5,692	23,867	1,849	0	1,849	718	40	1,090	3.5	4.6	76.9
32- 34	523	6.05	33,013	8	273	1,389	5,631	25,735	2,015	0	2,015	722	37	1,256	3.8	4.9	78.0
34- 36	529	6.04	34,973	37	445	1,567	6,093	26,912	2,122	0	2,122	719	31	1,372	3.9	5.1	77.0
36- 38	579	6.04	36,980	15	418	1,863	6,166	28,563	2,271	0	2,271	720	30	1,520	4.1	5.3	77.2
38- 40	480	6.04	38,984	15	421	2,092	6,781	29,814	2,383	0	2,383	720	33	1,630	4.2	5.5	76.5
40- 45	1,153	6.04	42,381	36	562	2,476	7,056	32,338	2,610	0	2,610	721	33	1,855	4.4	5.7	76.3
45- 50	1,089	6.04	47,487	9	533	2,688	7,872	36,402	2,974	0	2,974	724	36	2,215	4.7	6.1	76.7
50- 55	917	6.04	52,358	35	790	2,843	8,800	39,977	3,297	0	3,297	722	46	2,529	4.9	6.3	76.4
55- 60	788	6.04	57,409	34	802	2,865	9,507	44,273	3,683	0	3,683	722	34	2,927	5.1	6.6	77.1
60- 70	1,083	6.04	64,730	42	801	2,917	10,767	50,299	4,225	0	4,225	724	40	3,461	5.3	6.9	77.7
70- 80	668	6.04	74,689	71	1,174	2,935	12,386	58,274	4,943	0	4,943	724	22	4,197	5.6	7.2	78.0
80- 90	445	6.03	84,579	372	993	2,959	13,784	67,216	5,747	0	5,747	723	58	4,966	5.9	7.4	79.5
90-100	263	6.06	94,607	52	1,555	2,967	15,720	74,418	6,396	0	6,396	727	123	5,546	5.9	7.5	78.7
100-125	397	6.03	111,384	110	1,991	2,987	17,702	89,317	7,737	0	7,737	721	217	6,799	6.1	7.6	80.2
125-150	233	6.03	136,527	276	1,707	2,979	18,937	113,180	9,884	0	9,885	722	389	8,773	6.4	7.8	82.9
150-200	243	6.02	172,575	259	2,494	3,000	20,264	147,077	12,935	0	12,935	722	224	11,988	6.9	8.2	85.2
200-300	194	6.02	241,528	262	2,915	3,000	27,125	208,750	18,485	0	18,485	722	282	17,481	7.2	8.4	86.4
300-500	92	6.00	363,952	3	215	3,000	33,579	320,713	28,565	0	28,565	712	297	27,556	7.6	8.6	88.1
500+	53	6.00	920,146	1,333	15,851	3,000	75,755	826,873	74,117	0	74,117	720	3,168	70,228	7.6	8.5	89.9
NEGATIVE	82	6.02	-67,789	55	853	7	10,979	0	0	0	0	0	0	0	0.0	.	.
SUB 0- 10	762	6.03	6,699	6	34	0	3,630	3,549	190	0	190	188	1	0	0.0	0.0	53.0
UB 10- 20	2,090	6.03	15,315	2	56	2	3,792	11,525	758	0	758	625	7	127	0.8	1.1	75.3
BT 20- 30	2,655	6.05	25,061	12	222	332	4,846	19,705	1,476	0	1,476	710	35	731	2.9	3.7	78.6
TO 30- 40	2,637	6.04	34,967	15	392	1,595	6,063	26,962	2,126	0	2,126	720	34	1,372	3.9	5.1	77.1
OT 40- 60	3,947	6.04	49,108	28	655	2,697	8,176	37,617	3,084	0	3,084	723	37	2,325	4.7	6.2	76.6
TT 60- 100	2,459	6.04	74,223	111	1,018	2,935	12,282	58,106	4,928	0	4,928	724	47	4,157	5.6	7.2	78.3
100+	1,212	6.02	203,856	485	3,525	2,992	23,705	174,420	15,396	0	15,396	721	397	14,278	7.0	8.2	85.6
TOTAL	15,844	6.04	51,358	67	707	1,678	8,309	41,212	3,421	0	3,421	678	59	2,684	5.2	6.5	80.2

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVERAGE FED TAX SUBTRACT	AVERAGE STD/TEM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	AVG INST ON SALES	AVERAGE TOTAL TAX	AVG CREDIT EXEMPT	AVG CREDIT OTHER	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	17	7.18	-74,496	87	317	124	8,345	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	14	7.00	-4,316	238	549	0	5,219	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	11	7.00	642	0	51	0	5,082	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	32	7.03	3,222	0	36	0	3,863	326	16	0	16	16	0	0	0.0	0.0	10.1
4- 6	43	7.00	4,893	0	14	0	4,094	1,737	87	0	87	86	1	0	0.0	0.0	35.5
6- 8	74	7.01	7,074	0	18	0	3,437	3,923	199	0	199	198	2	0	0.0	0.0	55.5
8- 10	98	7.01	9,071	0	0	0	3,284	5,816	325	0	325	325	0	0	0.0	0.0	64.1
10- 12	101	7.00	10,975	24	5	0	3,429	7,662	452	0	452	451	1	0	0.0	0.0	69.8
12- 14	137	7.01	13,010	0	136	0	3,553	9,581	587	0	587	586	1	0	0.0	0.0	73.6
14- 16	157	7.08	14,981	0	50	0	3,804	11,265	725	0	725	722	1	2	0.0	0.0	75.2
16- 18	172	7.04	16,973	2	52	0	3,892	13,074	886	0	886	779	17	89	0.5	0.7	77.0
18- 20	171	7.08	19,062	0	131	0	3,664	15,285	1,077	0	1,077	824	7	246	1.3	1.6	80.2
20- 22	171	7.08	21,008	0	173	0	4,128	16,724	1,209	0	1,209	821	7	380	1.8	2.3	79.6
22- 24	179	7.04	23,017	1	355	7	4,638	18,035	1,328	0	1,328	810	21	497	2.2	2.8	78.4
24- 26	185	7.04	24,935	1	202	34	4,245	20,471	1,543	0	1,543	836	24	683	2.7	3.3	82.1
26- 28	189	7.07	27,006	0	266	303	4,681	21,892	1,673	0	1,673	830	33	809	3.0	3.7	81.1
28- 30	171	7.08	28,975	20	483	526	4,793	23,193	1,787	0	1,787	840	49	897	3.1	3.9	80.0
30- 32	160	7.17	30,978	1	452	700	6,104	23,724	1,838	0	1,838	836	38	964	3.1	4.1	76.6
32- 34	168	7.07	33,006	4	530	974	6,160	25,368	1,985	0	1,985	836	40	1,109	3.4	4.4	76.9
34- 36	170	7.06	34,925	2	218	1,203	5,926	27,581	2,181	0	2,181	846	31	1,304	3.7	4.7	79.0
36- 38	145	7.03	36,997	0	287	1,392	6,854	28,464	2,260	0	2,260	841	54	1,365	3.7	4.8	76.9
38- 40	149	7.05	38,932	16	461	1,587	7,670	29,231	2,329	0	2,329	846	31	1,452	3.7	5.0	75.1
40- 45	377	7.08	42,399	10	673	2,082	7,449	32,224	2,600	0	2,600	845	35	1,720	4.1	5.3	76.0
45- 50	276	7.07	47,346	11	609	2,438	9,449	34,923	2,843	0	2,843	842	34	1,968	4.2	5.6	73.8
50- 55	284	7.07	52,357	24	745	2,675	9,384	39,578	3,261	0	3,261	843	47	2,371	4.5	6.0	75.6
55- 60	205	7.05	57,434	85	747	2,860	10,188	43,723	3,633	0	3,633	846	50	2,738	4.8	6.3	76.1
60- 70	268	7.06	64,386	43	1,006	2,894	10,925	49,603	4,162	0	4,162	847	28	3,287	5.1	6.6	77.0
70- 80	180	7.07	74,515	36	809	2,948	13,094	57,699	4,891	0	4,891	849	35	4,007	5.4	6.9	77.4
80- 90	98	7.01	84,645	34	1,214	2,939	14,103	66,424	5,676	0	5,676	841	62	4,773	5.6	7.2	78.5
90-100	72	7.04	94,343	34	894	2,958	15,707	74,817	6,432	0	6,432	837	122	5,472	5.8	7.3	79.3
100-125	92	7.10	111,149	141	1,468	2,935	19,172	87,716	7,593	0	7,593	849	142	6,602	5.9	7.5	78.9
125-150	53	7.02	136,912	82	1,555	2,943	22,118	110,378	9,634	0	9,634	832	116	8,686	6.3	7.9	80.6
150-200	64	7.05	172,191	111	2,775	3,000	26,216	140,311	12,326	0	12,326	846	258	11,222	6.5	8.0	81.5
200-300	44	7.07	231,181	65	4,793	3,000	26,167	197,286	17,454	0	17,454	848	494	16,112	7.0	8.2	85.3
300-500	22	7.09	386,556	614	4,104	3,000	33,301	346,765	30,907	0	30,907	851	250	29,806	7.7	8.6	89.7
500+	13	7.00	1,233,938	803	21,976	3,000	81,163	1,128,603	101,272	0	101,272	840	3,867	96,565	7.8	8.6	91.5
NEGATIVE	31	7.10	-42,801	155	422	68	6,933	0	0	0	0	0	0	0	0.0	.	.
SUBTOTAL	258	7.01	6,717	0	14	0	3,611	3,664	197	0	197	196	1	0	0.0	0.0	54.6
10- 20	738	7.05	15,477	4	79	0	3,694	11,812	781	0	781	697	6	78	0.5	0.7	76.3
20- 30	895	7.06	25,010	4	294	1,173	4,498	20,088	1,510	0	1,510	828	27	656	2.6	3.3	80.3
30- 40	792	7.08	34,854	4	390	1,160	6,509	26,804	2,112	0	2,112	841	39	1,233	3.5	4.6	76.9
40- 60	1,142	7.07	48,770	27	689	2,455	8,905	36,769	3,009	0	3,009	844	40	2,124	4.4	5.8	75.4
60- 100	618	7.05	74,039	38	969	2,924	12,618	57,566	4,879	0	4,879	845	47	3,987	5.4	6.9	77.8
100+	288	7.06	219,513	178	3,410	2,969	26,226	187,087	16,536	0	16,536	845	393	15,299	7.0	8.2	85.2
TOTAL	4,762	7.06	47,561	25	633	1,374	8,101	37,866	3,122	0	3,122	777	52	2,292	4.8	6.1	79.6

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

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVERAGE FED TAX SUBTRACT	AVERAGE STD/TEM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	AVG INT ON INST SALES	AVERAGE TOTAL TAX	AVG CREDIT EXEMPT	AVG CREDIT OTHER	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	12	8.83	-80,974	616	0	0	8,989	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	6	8.50	-4,570	2	491	380	4,501	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	9	8.33	997	1	9	0	3,959	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	18	8.83	2,886	0	8	0	3,837	133	7	0	7	7	0	0	0.0	0.0	4.6
4- 6	33	8.21	5,065	0	0	0	3,400	1,906	96	0	96	95	1	0	0.0	0.0	37.6
6- 8	44	8.57	7,179	23	20	0	3,446	3,925	199	0	199	199	0	0	0.0	0.0	54.7
8- 10	74	8.57	9,053	18	21	26	3,423	5,737	320	0	320	320	0	0	0.0	0.0	63.4
10- 12	79	8.46	10,968	0	233	0	3,328	7,491	442	0	442	442	0	0	0.0	0.0	68.3
12- 14	83	8.58	13,011	12	40	0	3,380	9,678	594	0	594	593	1	0	0.0	0.0	74.4
14- 16	92	8.59	14,987	0	208	0	3,599	11,247	724	0	724	723	2	0	0.0	0.0	75.0
16- 18	95	8.57	16,930	1	19	0	3,949	13,086	887	0	887	873	3	11	0.1	0.1	77.3
18- 20	97	8.71	19,075	0	219	0	5,575	15,280	1,082	19	1,082	966	12	105	0.5	0.7	80.1
20- 22	98	8.57	20,960	0	83	0	3,911	16,967	1,229	0	1,229	990	12	226	1.1	1.3	80.9
22- 24	103	8.66	23,053	0	39	0	3,748	19,266	1,432	0	1,432	1,023	43	367	1.6	1.9	83.6
24- 26	89	8.57	24,967	0	593	0	4,157	20,251	1,528	0	1,528	986	12	530	2.1	2.6	81.1
26- 28	112	8.61	26,937	1	104	40	5,013	21,781	1,661	0	1,661	1,010	19	632	2.3	2.9	80.9
28- 30	116	8.71	28,938	0	107	161	5,160	23,522	1,820	0	1,820	1,021	24	775	2.7	3.3	81.3
30- 32	106	8.67	31,011	0	233	274	5,335	25,168	1,963	0	1,963	1,027	106	830	2.7	3.3	81.2
32- 34	105	8.83	32,925	2	284	428	6,412	25,803	2,020	0	2,020	1,035	69	917	2.8	3.6	78.4
34- 36	100	8.67	35,046	5	454	672	6,227	27,699	2,191	0	2,191	1,039	82	1,070	3.1	3.9	79.0
36- 38	93	8.86	36,952	0	634	915	5,634	29,801	2,383	0	2,383	1,053	33	1,297	3.5	4.4	80.6
38- 40	93	9.03	38,978	0	494	915	8,018	29,551	2,357	0	2,357	1,082	41	1,235	3.2	4.2	75.8
40- 45	208	8.75	42,545	0	615	1,447	7,528	32,956	2,665	0	2,665	1,044	42	1,579	3.7	4.8	77.5
45- 50	163	8.69	47,518	24	798	2,007	8,571	36,203	2,958	0	2,958	1,037	23	1,898	4.0	5.2	76.2
50- 55	140	8.64	52,530	27	1,010	2,313	9,821	39,455	3,252	0	3,252	1,024	45	2,183	4.2	5.5	75.1
55- 60	91	8.48	57,429	8	875	2,666	10,261	43,635	3,625	0	3,625	1,018	22	2,585	4.5	5.9	76.0
60- 70	139	8.80	64,572	46	914	2,864	12,436	48,404	4,054	0	4,054	1,056	26	2,972	4.6	6.1	75.0
70- 80	87	8.76	75,218	0	877	2,807	14,203	57,812	4,905	0	4,905	1,036	65	3,803	5.1	6.6	76.9
80- 90	47	8.40	84,269	768	943	2,956	15,572	65,566	5,599	0	5,599	1,009	185	4,406	5.2	6.7	77.8
90-100	35	8.54	94,233	1	3,628	3,000	18,336	69,269	5,940	0	5,940	995	11	4,934	5.2	7.1	73.5
100-125	52	8.71	110,364	92	1,265	3,000	19,497	86,694	7,500	0	7,500	1,045	18	6,437	5.8	7.4	78.6
125-150	27	8.85	137,461	104	1,534	3,000	20,225	112,806	9,851	0	9,851	1,062	291	8,497	6.2	7.5	82.1
150-200	29	8.97	170,418	66	1,730	3,000	29,724	136,030	11,941	0	11,941	1,076	188	10,676	6.3	7.8	79.8
200-300	27	8.52	233,165	222	1,937	3,000	32,634	195,815	17,321	2	17,324	1,022	1,288	15,013	6.4	7.7	84.0
300-500	7	8.14	349,909	1,310	3,159	3,000	46,290	298,770	26,587	0	26,587	977	779	24,831	7.1	8.3	85.4
500+	7	8.14	1,049,842	1,113	8,047	3,000	83,436	956,472	85,781	0	85,781	977	6,525	78,279	7.5	8.2	91.1
NEGATIVE	18	8.72	-55,506	411	164	127	7,493	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	178	8.52	6,819	13	15	11	3,493	3,722	201	0	201	200	0	0	0.0	0.0	54.6
U 10- 20	446	8.59	15,210	2	143	0	4,014	11,559	763	0	763	734	4	25	0.2	0.2	76.0
B 20- 30	518	8.63	25,144	0	172	45	4,439	20,497	1,546	0	1,546	1,007	22	517	2.1	2.5	81.5
T 30- 40	497	8.81	34,830	1	412	627	6,300	27,499	2,173	0	2,173	1,046	67	1,060	3.0	3.9	79.0
O 40- 60	602	8.67	48,464	14	796	1,984	8,757	36,961	3,026	0	3,026	1,034	35	1,958	4.0	5.3	76.3
T 60- 100	308	8.70	73,955	138	1,216	2,877	14,084	56,051	4,745	0	4,745	1,036	60	3,649	4.9	6.5	75.8
100+	149	8.70	204,605	218	1,934	3,000	28,262	171,627	15,144	0	15,145	1,044	672	13,429	6.6	7.8	83.9
TOTAL	2,716	8.67	44,099	35	554	1,055	8,026	35,047	2,871	0	2,871	921	69	1,881	4.3	5.4	79.5

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	176	416	- 10,412	529	351	1	1,353	10	1	0	1	0	0	0
NEG <10	240	530	- 865	24	40	0	1,167	0	0	0	0	0	0	0
0- 2	2,610	6,306	3,097	46	50	3	7,327	8	0	0	0	0	0	0
2- 4	4,822	11,844	14,711	27	53	2	13,260	2,349	118	0	118	115	2	0
4- 6	6,455	16,047	32,575	67	135	4	17,983	15,011	751	0	751	731	16	5
6- 8	8,262	20,606	57,970	27	223	3	23,098	34,967	1,793	0	1,793	1,668	51	74
8- 10	9,202	23,473	82,862	40	363	38	26,339	56,408	3,175	0	3,175	2,435	143	597
10- 12	9,412	24,407	103,509	76	488	154	27,556	75,715	4,503	0	4,503	2,736	269	1,499
12- 14	9,394	24,636	122,038	117	662	481	37,047	93,323	5,747	0	5,747	2,825	472	2,450
14- 16	8,739	22,744	130,930	54	788	917	26,567	102,844	6,678	0	6,678	2,646	620	3,412
16- 18	8,004	20,701	135,879	43	1,046	1,303	25,546	108,257	7,373	0	7,373	2,424	610	4,339
18- 20	7,163	18,276	135,971	48	956	2,394	23,284	109,538	7,721	0	7,721	2,165	503	5,053
20- 22	6,485	16,559	136,044	49	1,137	4,232	22,181	108,652	7,839	0	7,839	1,964	406	5,470
22- 24	5,847	14,592	134,310	75	1,042	6,517	20,874	106,025	7,791	0	7,791	1,737	295	5,759
24- 26	5,048	12,541	126,119	49	1,530	8,019	19,283	97,482	7,263	0	7,263	1,490	213	5,560
26- 28	4,241	10,441	114,359	85	1,115	8,180	17,197	88,003	6,647	0	6,647	1,246	152	5,248
28- 30	3,761	9,127	108,936	89	1,162	8,223	16,255	83,423	6,378	0	6,378	1,090	116	5,173
30- 32	3,215	7,846	99,583	38	1,225	7,817	14,268	76,340	5,903	0	5,903	936	102	4,866
32- 34	2,850	6,788	93,966	36	1,271	7,330	14,018	71,509	5,579	0	5,579	811	87	4,681
34- 36	2,523	6,050	88,252	47	1,069	6,813	12,676	67,779	5,342	0	5,342	723	66	4,553
36- 38	2,351	5,539	86,933	65	1,259	6,528	12,635	66,612	5,289	0	5,289	662	58	4,568
38- 40	1,986	4,647	77,377	86	1,308	5,583	11,055	59,558	4,763	0	4,763	556	50	4,157
40- 45	4,078	9,498	172,705	158	2,680	11,682	24,886	133,635	10,797	0	10,797	1,138	122	9,537
45- 50	2,706	6,323	127,903	370	2,184	7,853	19,323	98,945	8,089	0	8,089	758	77	7,254
50- 55	1,705	3,901	89,131	70	1,797	4,996	12,939	69,490	5,741	0	5,741	467	48	5,226
55- 60	1,006	2,379	57,685	143	1,209	2,962	8,385	45,307	3,775	0	3,775	284	34	3,457
60- 70	1,117	2,588	72,151	120	1,369	3,264	10,183	57,475	4,836	0	4,836	310	27	4,499
70- 80	571	1,357	42,684	61	841	1,680	6,159	34,067	2,894	0	2,894	163	29	2,703
80- 90	367	868	31,075	122	708	1,090	4,445	24,964	2,137	0	2,137	104	48	1,985
90-100	229	536	21,615	32	392	684	2,720	17,851	1,537	0	1,537	64	24	1,449
100-125	292	687	32,423	74	746	867	3,939	26,953	2,338	0	2,338	82	27	2,228
125-150	169	403	22,894	152	403	507	2,657	19,478	1,702	0	1,702	48	11	1,642
150-200	160	368	27,143	122	829	480	2,949	23,053	2,027	0	2,027	44	21	1,962
200-300	113	254	27,388	743	716	339	2,330	24,778	2,196	0	2,196	30	24	2,142
300-500	48	107	17,831	401	293	144	1,169	16,626	1,482	0	1,482	13	2	1,467
500+	42	97	41,098	205	637	126	2,627	37,913	3,399	0	3,399	12	52	3,335
NEGATIVE	416	946	- 11,277	553	390	1	2,520	10	1	0	1	0	0	0
S 0- 10	31,351	78,276	191,216	208	825	50	88,007	108,742	5,837	0	5,837	4,950	212	676
U 10- 20	42,712	110,764	628,327	337	3,941	5,249	140,000	489,677	32,022	0	32,022	12,796	2,474	16,752
B 20- 30	25,382	63,260	619,768	347	5,985	35,172	95,790	483,585	35,918	0	35,918	7,528	1,181	27,209
T 30- 40	12,925	30,870	446,111	273	6,132	34,071	64,651	341,798	26,875	0	26,875	3,687	363	22,825
O 40- 60	9,495	22,106	447,424	740	7,870	27,493	65,533	347,378	28,403	0	28,403	2,647	281	25,475
T 60- 100	2,284	5,349	167,525	335	3,310	6,718	23,507	134,357	11,404	0	11,404	641	128	10,636
100+	824	1,916	168,777	1,696	3,624	2,463	15,672	148,801	13,144	0	13,144	229	137	12,778
TOTAL	125,389	313,487	2,657,873	4,490	32,077	111,218	495,680	2,054,348	153,605	0	153,605	32,478	4,776	116,351

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	SUBS	AVERAGE FED TAX SUBTRACT	AVERAGE STD/TEM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	AVG INT ON INST SALES	AVERAGE TOTAL TAX	AVG CREDIT EXEMPT	OTHER	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	19	1.00	-33,833	10	802	0	7,651	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	35	1.00	-3,491	147	89	2	4,434	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	202	1.01	1,108	23	27	0	3,083	4	0	0	0	0	0	0	0.0	0.0	0.3
2- 4	317	1.00	3,031	48	38	0	2,970	422	21	0	21	20	0	0	0.0	0.1	13.9
4- 6	384	1.01	5,031	29	45	0	3,117	2,048	103	0	103	91	3	9	0.2	0.4	40.7
6- 8	548	1.01	7,045	13	65	0	3,305	3,774	193	0	193	109	10	73	1.0	1.9	53.6
8- 10	637	1.01	8,983	15	120	46	3,456	5,448	301	0	301	114	23	164	1.8	3.0	60.7
10- 12	571	1.01	11,001	30	171	186	3,741	7,020	411	0	411	114	35	262	2.4	3.7	63.8
12- 14	572	1.01	13,013	7	141	356	3,668	8,885	539	0	539	118	32	390	3.0	4.4	68.3
14- 16	530	1.01	14,988	55	311	582	3,747	10,462	662	0	662	118	25	519	3.5	5.0	69.8
16- 18	561	1.01	17,001	14	278	786	3,927	12,101	802	0	802	119	32	652	3.8	5.4	71.2
18- 20	513	1.01	19,002	9	291	1,104	4,112	13,701	941	0	941	119	23	799	4.2	5.8	72.1
20- 22	483	1.00	20,985	33	206	1,476	4,024	15,320	1,079	0	1,079	120	14	946	4.5	6.2	73.0
22- 24	471	1.01	23,009	16	300	1,817	4,180	16,728	1,205	0	1,205	121	14	1,071	4.7	6.4	72.7
24- 26	457	1.00	25,007	26	367	2,233	4,413	18,026	1,324	0	1,324	120	11	1,192	4.8	6.6	72.1
26- 28	405	1.01	26,961	26	367	2,486	4,511	19,623	1,466	0	1,466	121	10	1,335	5.0	6.8	72.8
28- 30	394	1.00	29,007	29	648	2,662	4,761	20,985	1,590	0	1,590	119	16	1,454	5.0	6.9	72.3
30- 32	330	1.01	30,973	16	576	2,787	4,947	22,680	1,740	0	1,740	121	19	1,600	5.2	7.1	73.2
32- 34	323	1.00	32,963	63	612	2,795	5,218	24,401	1,894	0	1,894	120	22	1,752	5.3	7.2	74.0
34- 36	270	1.00	34,991	18	668	2,904	5,291	26,222	2,061	0	2,061	119	8	1,934	5.5	7.4	74.9
36- 38	271	1.00	36,960	94	835	2,900	5,480	27,839	2,205	0	2,205	120	12	2,072	5.6	7.4	75.3
38- 40	228	1.00	38,956	54	1,056	2,845	5,797	29,423	2,347	0	2,347	119	15	2,213	5.7	7.5	75.5
40- 45	485	1.01	42,435	43	1,164	2,892	6,110	32,311	2,607	0	2,607	121	13	2,473	5.8	7.7	76.1
45- 50	323	1.00	47,303	171	1,524	2,941	7,834	35,209	2,868	0	2,868	120	15	2,733	5.8	7.8	74.4
50- 55	220	1.01	52,242	60	1,638	2,993	7,137	40,533	3,346	0	3,346	122	23	3,202	6.1	7.9	77.6
55- 60	106	1.00	57,468	98	2,392	2,915	8,138	44,457	3,705	0	3,705	118	6	3,581	6.2	8.1	77.4
60- 70	133	1.01	65,076	107	2,338	2,909	9,004	51,071	4,297	0	4,297	120	17	4,160	6.4	8.1	78.5
70- 80	61	1.00	75,430	159	4,221	2,973	12,947	55,491	4,703	0	4,703	117	121	4,466	5.9	8.0	73.6
80- 90	43	1.02	84,665	69	3,827	2,964	12,958	65,065	5,561	0	5,561	120	12	5,429	6.4	8.3	76.8
90-100	24	1.00	95,385	83	3,317	3,000	12,921	76,230	6,559	0	6,559	120	6	6,432	6.7	8.4	79.9
100-125	33	1.00	110,643	559	1,703	2,818	16,081	90,599	7,852	0	7,852	120	168	7,564	6.8	8.3	81.9
125-150	18	1.06	134,680	1,370	4,393	3,000	22,657	106,201	9,267	0	9,267	127	72	9,068	6.7	8.5	78.9
150-200	12	1.00	169,677	351	7,074	3,000	13,490	146,463	12,880	0	12,880	120	4	12,756	7.5	8.7	86.3
200-300	17	1.00	245,155	3,110	5,851	3,000	17,900	221,514	19,634	0	19,634	120	297	19,217	7.8	8.7	90.4
300-500	7	1.00	356,484	1,165	1,625	3,000	20,816	331,208	29,507	0	29,507	120	7	29,379	8.2	8.9	92.9
500+	8	1.00	690,168	5,795	4,473	3,000	17,243	671,247	60,110	0	60,110	120	61	59,929	8.7	8.9	97.3
NEGATIVE	54	1.00	-14,167	98	340	1	5,566	0	0	0	0	0	0	0	0.0	.	0.0
S 0- 10	2,088	1.01	6,082	23	70	14	3,244	3,094	165	0	165	83	10	71	1.2	2.3	50.9
U 10- 20	2,747	1.01	14,909	23	236	592	3,834	10,358	665	0	665	117	29	518	3.5	5.0	69.5
B 20- 30	2,210	1.00	24,774	26	368	1,102	4,358	17,978	1,319	0	1,319	120	13	1,185	4.8	6.6	72.6
T 30- 40	1,422	1.00	34,609	48	728	2,842	5,312	25,808	2,022	0	2,022	120	15	1,886	5.5	7.3	74.6
O 40- 60	1,134	1.01	47,129	88	1,473	2,928	6,990	35,867	2,927	0	2,927	121	15	2,792	5.9	7.8	76.1
T 60-100	261	1.01	73,510	111	3,114	2,941	10,937	56,723	4,808	0	4,808	119	39	4,649	6.3	8.2	77.2
100+	95	1.01	213,641	1,593	3,861	2,937	17,772	190,664	16,860	0	16,860	121	131	16,607	7.8	8.7	89.2
TOTAL	10,011	1.01	24,950	52	551	1,469	4,721	18,473	1,412	0	1,412	111	19	1,282	5.1	6.9	74.0

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVERAGE FED TAX SUBTRACT	AVERAGE STD/TEM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	AVG INT ON INST SALES	AVERAGE TOTAL TAX	AVG CREDIT EXEMPT	AVG CREDIT OTHER	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	100	2.01	-63,417	2,369	255	0	7,576	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	143	2.01	-3,890	99	177	3	4,808	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	1,478	2.01	1,208	9	8	2	2,808	5	0	0	0	0	0	0	0.0	2.5	0.4
2- 4	2,696	2.01	3,048	4	8	1	2,746	487	24	0	24	24	0	0	0.0	0.0	16.0
4- 6	3,600	2.01	5,057	12	24	1	2,781	2,342	117	0	117	114	3	0	0.0	0.0	46.3
6- 8	4,485	2.01	7,005	3	31	1	2,787	4,231	217	0	217	202	8	7	0.1	0.2	60.4
8- 10	4,632	2.01	9,000	3	34	1	2,862	6,136	345	0	345	227	21	97	1.1	1.6	68.2
10- 12	4,769	2.01	10,999	10	56	10	2,948	8,035	478	0	478	230	38	209	1.9	2.6	73.1
12- 14	4,638	2.01	13,002	22	95	58	2,974	9,914	611	0	611	232	67	311	2.4	3.1	76.3
14- 16	4,387	2.01	14,981	5	81	120	3,038	11,760	763	0	763	236	85	442	2.9	3.8	78.5
16- 18	4,024	2.01	16,970	5	138	172	3,197	13,497	919	0	919	239	62	618	3.6	4.6	79.5
18- 20	3,763	2.01	18,974	7	120	406	3,212	15,254	1,074	0	1,074	239	64	770	4.1	5.0	80.4
20- 22	3,354	2.01	20,988	8	189	894	3,374	16,559	1,191	0	1,191	240	47	905	4.3	5.5	78.9
22- 24	3,149	2.01	22,979	19	160	1,408	3,531	17,914	1,313	0	1,313	240	35	1,038	4.5	5.8	78.0
24- 26	2,696	2.01	24,993	10	283	1,845	3,717	19,179	1,427	0	1,427	240	33	1,153	4.6	6.0	76.7
26- 28	2,274	2.02	26,954	23	237	2,111	3,930	20,707	1,563	0	1,563	241	29	1,293	4.8	6.2	76.8
28- 30	2,045	2.02	28,955	31	280	2,352	4,318	22,042	1,683	0	1,683	241	26	1,416	4.9	6.4	76.1
30- 32	1,743	2.01	30,974	15	293	2,624	4,354	23,718	1,833	0	1,833	241	25	1,566	5.1	6.6	76.6
32- 34	1,540	2.01	32,986	6	447	2,684	4,899	25,027	1,952	0	1,952	240	26	1,686	5.1	6.7	75.9
34- 36	1,366	2.01	34,980	25	366	2,790	4,886	26,964	2,126	0	2,126	240	25	1,861	5.3	6.9	77.1
36- 38	1,310	2.01	36,981	25	548	2,847	5,414	28,219	2,240	0	2,240	240	21	1,979	5.4	7.0	76.3
38- 40	1,092	2.01	38,974	41	679	2,869	5,429	30,046	2,403	0	2,403	240	22	2,141	5.5	7.1	77.1
40- 45	2,308	2.01	42,334	36	561	2,884	5,978	32,951	2,664	0	2,664	241	27	2,396	5.7	7.3	77.8
45- 50	1,525	2.01	47,267	193	698	2,911	7,005	36,860	3,016	0	3,016	240	27	2,748	5.8	7.5	78.0
50- 55	966	2.01	52,256	49	1,073	2,922	7,636	40,681	3,360	0	3,360	241	26	3,094	5.9	7.6	77.8
55- 60	561	2.01	57,292	211	1,257	2,972	8,279	44,995	3,748	0	3,748	241	30	3,478	6.1	7.7	78.5
60- 70	621	2.01	64,532	117	1,027	2,916	8,977	51,728	4,354	0	4,354	241	15	4,098	6.4	7.9	80.2
70- 80	321	2.02	74,744	130	1,244	2,918	10,550	60,162	5,113	0	5,113	242	47	4,824	6.4	8.0	80.5
80- 90	195	2.00	84,514	447	1,657	3,000	11,785	68,519	5,865	0	5,865	240	149	5,475	6.5	8.0	81.1
90-100	128	2.01	94,353	207	1,396	2,977	11,195	78,992	6,807	0	6,807	241	106	6,460	6.8	8.2	83.7
100-125	162	2.01	110,759	218	3,115	3,000	12,634	92,277	8,005	0	8,005	240	19	7,746	7.0	8.4	83.3
125-150	84	2.01	135,342	1,189	2,254	3,000	15,229	116,048	10,142	0	10,142	241	11	9,890	7.3	8.5	85.7
150-200	105	2.00	168,902	7,780	5,268	3,000	18,915	142,943	12,566	0	12,566	238	114	12,215	7.2	8.5	84.6
200-300	59	2.00	242,062	7,153	6,686	3,000	20,942	217,137	19,246	0	19,246	236	296	18,713	7.7	8.6	89.7
300-500	25	2.00	374,729	2,500	6,266	3,000	21,125	346,838	30,913	0	30,913	240	70	30,604	8.2	8.8	92.6
500+	20	2.00	1,051,009	3,397	11,754	3,000	84,615	955,037	85,651	0	85,651	240	1,403	84,009	8.0	8.8	90.9
NEGATIVE	243	2.01	-28,387	1,033	209	2	5,947	0	0	0	0	0	0	0	0.0	.	.
SUBTOTAL	16,891	2.01	5,998	6	24	1	2,801	3,384	181	0	181	144	8	29	0.5	0.8	56.4
10- 20	21,581	2.01	14,743	10	96	142	3,064	11,473	751	0	751	235	63	452	3.1	3.9	77.8
20- 30	13,518	2.01	24,459	17	223	1,629	3,715	18,925	1,404	0	1,404	240	35	1,128	4.6	6.0	77.4
30- 40	7,051	2.01	34,544	21	448	2,749	4,940	26,449	2,080	0	2,080	241	24	1,815	5.3	6.9	76.6
40- 60	5,360	2.01	47,092	101	765	2,908	6,810	36,717	3,003	0	3,003	241	27	2,735	5.8	7.4	78.0
60- 100	1,265	2.01	73,221	180	1,217	2,936	10,034	59,215	5,028	0	5,028	241	53	4,734	6.5	8.0	80.9
100+	455	2.01	201,574	1,691	4,728	3,000	19,271	176,459	15,581	0	15,581	239	139	15,203	7.5	8.6	87.5
TOTAL	66,364	2.01	21,451	37	248	982	3,886	16,561	1,242	0	1,242	213	37	992	4.6	6.0	77.2

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVERAGE FED TAX SUBTRACT	AVERAGE STD/TEM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	AVG INT ON INST SALES	AVERAGE TOTAL TAX	AVG CREDIT EXEMPT	AVG CREDIT OTHER	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	38	3.03	-52,393	6,768	5,318	23	8,047	259	16	0	16	9	0	6	-0.0	2.4	-0.5
NEG <10	47	3.00	-2,982	107	178	0	5,434	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	690	3.02	1,174	42	46	0	2,751	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	1,322	3.01	3,067	0	8	0	2,734	0	0	0	25	25	0	0	0.0	0.0	16.5
4- 6	1,757	3.01	5,040	8	13	1	2,752	505	118	0	118	116	2	0	0.0	0.0	46.6
6- 8	2,296	3.01	7,025	1	14	0	2,728	4,305	221	0	221	217	4	0	0.0	0.0	61.3
8- 10	2,751	3.01	8,998	5	26	1	2,770	6,220	351	0	351	326	10	15	0.2	0.2	69.1
10- 12	2,733	3.01	10,994	4	29	0	2,796	8,191	488	0	488	347	21	120	1.1	1.5	74.5
12- 14	2,775	3.02	12,970	4	38	3	2,846	10,094	622	0	622	349	41	232	1.8	2.3	77.8
14- 16	2,518	3.02	14,978	1	69	32	3,001	11,890	774	0	774	348	74	353	2.4	3.0	79.4
16- 18	2,255	3.01	16,986	3	82	68	3,101	13,749	939	0	939	350	121	468	2.8	3.4	80.9
18- 20	1,905	3.02	18,999	7	121	133	3,234	15,522	1,098	0	1,098	357	90	651	3.4	4.2	81.7
20- 22	1,769	3.02	20,969	2	130	249	3,414	17,188	1,247	0	1,247	359	94	794	3.8	4.6	82.0
22- 24	1,535	3.02	22,950	4	190	660	3,610	18,508	1,366	0	1,366	359	83	924	4.0	5.0	80.6
24- 26	1,285	3.03	24,970	8	252	1,223	3,839	19,681	1,472	0	1,472	361	57	1,054	4.2	5.4	78.8
26- 28	1,064	3.02	26,980	19	257	1,681	4,199	20,886	1,580	0	1,580	360	51	1,168	4.3	5.6	77.4
28- 30	917	3.02	28,959	14	222	1,930	4,274	22,553	1,729	0	1,729	361	38	1,330	4.6	5.9	77.9
30- 32	780	3.02	30,970	2	255	2,191	4,487	24,040	1,862	0	1,862	362	48	1,452	4.7	6.0	77.6
32- 34	707	3.02	32,937	9	479	2,428	4,947	25,125	1,961	0	1,961	360	41	1,560	4.7	6.2	76.3
34- 36	619	3.01	34,978	11	401	2,609	5,232	26,756	2,107	0	2,107	360	36	1,711	4.9	6.4	76.5
36- 38	575	3.02	36,985	11	402	2,684	5,348	28,574	2,270	0	2,270	362	36	1,873	5.1	6.6	77.3
38- 40	504	3.01	38,968	50	449	2,765	5,790	30,017	2,400	0	2,400	360	32	2,007	5.2	6.7	77.0
40- 45	937	3.02	42,368	55	687	2,860	6,505	32,387	2,614	0	2,614	361	43	2,210	5.2	6.8	76.4
45- 50	614	3.02	47,227	32	692	2,886	7,212	36,470	2,980	0	2,980	362	36	2,582	5.5	7.1	77.2
50- 55	401	3.03	52,300	10	841	2,934	7,634	40,913	3,381	0	3,381	362	36	2,983	5.7	7.3	78.2
55- 60	251	3.03	57,450	55	754	2,911	8,747	45,091	3,757	0	3,757	362	59	3,336	5.8	7.4	78.5
60- 70	273	3.03	64,451	84	1,193	2,953	9,308	51,081	4,295	0	4,295	363	45	3,888	6.0	7.6	79.3
70- 80	133	3.02	74,634	55	1,135	2,977	10,660	59,916	5,090	0	5,090	362	43	4,685	6.3	7.8	80.3
80- 90	98	3.05	84,973	303	1,718	2,908	11,844	68,877	5,900	0	5,900	362	184	5,354	6.3	7.8	81.1
90-100	60	3.00	94,020	56	1,741	3,000	12,444	76,891	6,618	0	6,618	360	93	6,165	6.6	8.0	81.8
100-125	68	3.00	112,077	148	1,866	2,956	13,183	94,220	8,178	0	8,178	360	51	7,767	6.9	8.2	84.1
125-150	59	3.03	135,493	316	1,991	3,000	14,678	116,140	10,151	0	10,151	364	155	9,631	7.1	8.3	85.7
150-200	30	3.00	173,334	1,163	2,322	3,000	17,827	151,347	13,319	0	13,319	360	289	12,671	7.3	8.4	87.3
200-300	30	3.00	241,119	736	2,852	3,000	21,373	214,630	19,015	0	19,015	360	35	18,620	7.7	8.7	89.0
300-500	14	3.00	381,573	24,085	8,141	3,000	22,614	371,902	33,169	0	33,169	360	0	32,809	8.6	8.8	97.5
500+	10	3.00	1,009,162	3,030	5,768	3,000	37,456	965,967	86,635	0	86,635	360	476	85,799	8.5	8.9	95.7
NEGATIVE	85	3.01	-25,072	3,085	2,476	10	6,602	116	7	0	7	4	0	3	-0.0	2.4	-0.5
S 0- 10	8,816	3.01	6,194	7	19	0	2,749	3,606	194	0	194	185	5	5	0.1	0.1	58.2
U 10- 20	12,186	3.01	14,627	4	64	41	2,975	11,563	757	0	757	350	66	341	2.3	3.0	79.1
B 20- 30	6,570	3.02	24,303	8	201	1,002	3,790	19,332	1,440	0	1,440	360	69	1,011	4.2	5.2	79.5
T 30- 40	3,185	3.02	34,537	15	390	2,505	5,095	26,573	2,090	0	2,090	361	39	1,690	4.9	6.4	76.9
O 40- 60	2,203	3.02	47,249	41	724	2,887	7,163	36,524	2,986	0	2,986	362	41	2,583	5.5	7.1	77.3
T 60- 100	564	3.02	73,564	112	1,329	2,956	10,401	59,002	5,009	0	5,009	362	74	4,573	6.2	7.8	80.2
100+	211	3.01	206,078	2,147	2,707	2,986	17,202	185,331	16,378	0	16,378	361	128	15,888	7.7	8.6	89.9
TOTAL	33,820	3.02	20,386	32	196	701	3,768	15,884	1,180	0	1,180	310	47	823	4.0	5.2	77.9

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

1995 PERSONAL INCOME TAX REPORTS

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

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVERAGE FED TAX SUBTRACT	AVERAGE STD/ITEM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	AVG INT ON INST SALES	AVERAGE TOTAL TAX	AVG CREDIT EXEMPT	AVG CREDIT OTHER	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	14	4.00	-62,443	2,471	7,715	0	8,439	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	10	4.10	-2,937	0	86	0	4,993	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	183	4.02	1,179	0	2	0	2,764	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	353	4.01	3,044	0	29	0	2,678	484	24	0	24	24	0	0	0.0	0.0	15.9
4- 6	509	4.01	5,032	0	10	1	2,719	2,346	117	0	117	116	2	0	0.0	0.0	46.6
6- 8	654	4.01	7,034	0	26	0	2,720	4,316	222	0	222	219	3	0	0.0	0.0	61.4
8- 10	835	4.01	9,058	3	60	3	2,757	6,257	354	0	354	349	5	0	0.0	0.0	69.1
10- 12	903	4.02	10,982	2	32	0	2,770	8,193	488	0	488	456	9	24	0.2	0.3	74.6
12- 14	919	4.03	12,996	0	3	0	12,947	10,088	623	0	623	460	26	137	1.1	1.4	77.6
14- 16	897	4.02	14,998	0	71	0	2,864	12,068	788	0	788	465	46	277	1.8	2.3	80.5
16- 18	788	4.02	16,973	8	101	19	3,075	13,822	947	0	947	466	68	414	2.4	3.0	81.4
18- 20	634	4.02	18,964	2	108	66	3,024	15,772	1,119	0	1,119	471	99	549	2.9	3.5	83.2
20- 22	567	4.04	20,939	4	220	113	3,367	17,260	1,256	0	1,256	472	93	691	3.3	4.0	82.4
22- 24	462	4.02	22,958	0	173	396	3,318	19,085	1,418	0	1,418	478	78	861	3.8	4.5	83.1
24- 26	421	4.01	24,946	0	396	887	3,913	19,874	1,490	0	1,490	474	74	943	3.8	4.7	79.7
26- 28	329	4.02	26,978	2	187	1,325	4,096	21,372	1,622	0	1,622	481	51	1,090	4.0	5.1	79.2
28- 30	280	4.02	28,970	0	311	1,674	3,980	23,038	1,774	0	1,774	477	49	1,248	4.3	5.4	79.5
30- 32	245	4.02	30,997	18	498	1,860	4,304	24,394	1,896	0	1,896	478	46	1,373	4.4	5.6	78.7
32- 34	203	4.03	32,974	1	170	2,209	4,510	26,085	2,046	0	2,046	484	42	1,520	4.6	5.8	79.1
34- 36	208	4.03	34,977	7	442	2,325	5,207	27,037	2,133	0	2,133	481	36	1,616	4.6	6.0	77.3
36- 38	128	4.02	36,959	2	468	2,539	5,109	28,846	2,296	0	2,296	481	48	1,766	4.8	6.1	78.0
38- 40	120	4.04	38,884	30	662	2,596	5,496	30,206	2,419	0	2,419	481	30	1,908	4.9	6.3	77.7
40- 45	247	4.04	42,307	5	558	2,709	6,275	32,770	2,647	0	2,647	485	46	2,116	5.0	6.5	77.5
45- 50	177	4.03	47,231	2	840	2,835	7,094	36,464	2,980	0	2,980	484	39	2,457	5.2	6.7	77.2
50- 55	88	4.06	52,491	44	617	2,858	8,423	40,751	3,369	0	3,369	481	31	2,857	5.4	7.0	77.6
55- 60	68	4.01	57,181	0	819	2,956	8,111	45,296	3,775	0	3,775	482	17	3,277	5.7	7.2	79.2
60- 70	75	4.01	64,686	71	1,017	2,896	9,254	51,590	4,341	0	4,341	482	33	3,826	5.9	7.4	79.8
70- 80	43	4.00	74,094	24	654	3,000	9,698	60,766	5,167	0	5,167	480	12	4,675	6.3	7.7	82.0
80- 90	23	4.00	84,504	105	2,100	3,987	15,978	63,544	5,417	0	5,417	480	2	4,935	5.8	7.8	75.2
90-100	14	4.14	93,947	22	1,859	3,000	14,564	74,546	6,407	0	6,407	497	361	5,549	5.9	7.4	79.3
100-125	24	4.04	109,918	44	1,983	3,000	13,721	91,258	7,911	0	7,911	485	427	6,999	6.4	7.7	83.0
125-150	6	4.00	140,566	853	2,881	3,000	12,426	123,111	10,778	0	10,778	480	0	10,298	7.3	8.4	87.6
150-200	10	4.00	167,142	57	11,820	3,000	19,817	132,562	11,629	0	11,629	480	21	11,128	6.7	8.4	79.3
200-300	6	4.00	239,037	1,889	3,005	3,000	21,161	213,760	18,937	0	18,937	480	8	18,448	7.7	8.6	89.4
300-500	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
500+	3	4.00	788,979	20,157	100,066	3,000	97,103	608,967	54,505	0	54,505	480	3,145	50,880	6.4	8.4	77.2
NEGATIVE	24	4.04	-37,649	1,442	4,537	0	7,003	0	0	0	0	0	0	0	0.0	.	0.0
S 0- 10	2,534	4.01	6,320	2	32	1	2,729	3,714	201	0	201	198	3	0	0.0	0.0	58.8
U 10- 20	4,141	4.02	14,661	2	59	14	5,146	11,685	767	0	767	463	46	258	1.8	2.2	79.7
B 20- 30	2,059	4.02	24,268	1	253	741	3,667	19,647	1,469	0	1,469	476	73	920	3.8	4.7	81.0
T 30- 40	904	4.03	34,248	11	429	2,239	4,830	26,784	2,110	0	2,110	481	41	1,588	4.6	5.9	78.2
O 40- 60	580	4.04	47,099	9	684	2,799	7,066	36,577	2,990	0	2,990	484	38	2,468	5.2	6.7	77.7
T 60- 100	155	4.02	72,879	59	1,153	2,948	10,855	57,983	4,916	0	4,916	482	52	4,382	6.0	7.6	79.6
100+	51	4.02	187,835	1,540	10,049	3,000	23,508	152,818	13,452	0	13,452	482	391	12,578	6.7	8.2	81.4
TOTAL	10,448	4.02	19,616	15	233	559	4,526	15,358	1,129	0	1,129	403	41	685	3.5	4.5	78.3

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

1995 PERSONAL INCOME TAX REPORTS

FOR HEAD OF HOUSEHOLD FULL YEAR FAMILY SIZE RANGE 5+ RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVERAGE FED TAX SUBTRACT	AVERAGE STD/ITEM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	AVG INT ON INST SALES	AVERAGE TOTAL TAX	AVG CREDIT EXEMPT	AVG CREDIT OTHER	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	5	5.00	-112,468	1	6	0	5,122	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	5	5.20	-3,337	0	370	0	3,850	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	57	5.37	1,090	0	10	0	2,640	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	132	5.44	3,015	0	0	0	2,649	463	23	0	23	23	0	0	0.0	0.0	15.4
4- 6	205	5.36	4,990	0	24	0	2,710	2,296	115	0	115	115	0	0	0.0	0.0	46.0
6- 8	278	5.46	7,032	0	4	0	2,673	4,357	224	0	224	223	1	0	0.0	0.0	62.0
8- 10	347	5.41	9,030	0	26	0	2,766	6,277	354	0	354	354	1	0	0.0	0.0	69.5
10- 12	435	5.49	11,031	1	39	0	2,798	8,265	493	0	493	490	3	0	0.0	0.0	74.9
12- 14	490	5.43	12,975	1	64	1	2,768	10,157	627	0	627	595	6	26	0.2	0.3	78.3
14- 16	407	5.37	14,981	0	71	0	2,774	12,145	794	0	794	628	12	154	1.0	1.3	81.1
16- 18	376	5.55	16,967	4	185	0	2,822	13,990	961	0	961	643	37	281	1.7	2.0	82.5
18- 20	348	5.49	18,984	0	165	13	2,903	15,919	1,134	0	1,134	643	45	447	2.4	2.8	83.9
20- 22	312	5.45	20,987	0	152	47	3,114	17,692	1,294	0	1,294	640	70	584	2.8	3.3	84.3
22- 24	230	5.60	22,942	2	116	142	3,097	19,601	1,463	0	1,463	663	65	735	3.2	3.8	85.4
24- 26	189	5.67	24,986	0	575	421	3,513	20,530	1,552	0	1,552	663	69	821	3.3	4.0	82.2
26- 28	169	5.41	27,008	3	547	876	3,660	21,968	1,680	0	1,680	633	69	978	3.6	4.5	81.3
28- 30	125	5.73	29,016	0	354	1,005	4,114	23,576	1,824	0	1,824	678	60	1,086	3.7	4.6	81.3
30- 32	117	5.70	30,967	0	1,740	1,365	4,207	23,816	1,857	0	1,857	647	25	1,184	3.8	5.0	76.9
32- 34	77	5.39	32,999	0	150	1,669	4,861	26,319	2,067	0	2,067	643	37	1,388	4.2	5.3	79.8
34- 36	60	5.55	34,929	0	813	1,989	4,185	28,020	2,225	0	2,225	654	10	1,562	4.5	5.6	80.2
36- 38	67	5.64	36,927	0	345	2,156	4,905	29,521	2,355	0	2,355	677	25	1,653	4.5	5.6	79.9
38- 40	42	5.31	38,792	3	490	2,279	5,399	30,627	2,455	0	2,455	637	69	1,749	4.5	5.7	79.0
40- 45	101	5.38	42,252	8	396	2,721	4,750	34,394	2,793	0	2,793	645	31	2,116	5.0	6.2	81.4
45- 50	67	5.54	47,524	0	789	2,839	6,357	37,539	3,077	0	3,077	664	32	2,381	5.0	6.3	79.0
50- 55	30	5.50	52,208	41	267	2,880	6,346	42,756	3,547	0	3,547	660	34	2,853	5.5	6.7	81.9
55- 60	20	5.55	57,214	1	266	2,682	6,553	47,713	3,992	0	3,992	666	8	3,318	5.8	7.0	83.4
60- 70	15	5.40	65,034	329	1,182	2,843	11,696	49,642	4,166	0	4,166	648	21	3,496	5.4	7.0	76.3
70- 80	13	5.85	75,204	77	374	2,873	11,385	60,650	5,157	0	5,157	702	0	4,455	5.9	7.3	80.6
80- 90	8	5.38	85,461	0	512	3,000	7,690	74,259	6,381	0	6,381	645	25	5,711	6.7	7.7	86.9
90-100	3	5.67	97,234	0	1,085	3,000	8,640	84,510	7,304	0	7,304	680	17	6,607	6.8	7.8	86.9
100-125	5	5.40	113,897	1,767	2,112	3,000	27,082	83,470	7,210	0	7,210	648	1,000	5,562	4.9	6.7	73.3
125-150	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
150-200	3	5.33	167,011	0	1,069	3,000	22,822	140,120	12,309	0	12,309	640	0	11,669	7.0	8.3	83.9
200-300	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
300-500	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
500+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEGATIVE	10	5.10	-57,903	0	188	0	4,486	0	0	0	0	0	0	0	0.0	.	0.0
S 0- 10	1,019	5.41	6,449	0	15	0	2,707	3,848	208	0	208	207	1	0	0.0	0.0	59.7
U 10- 20	2,056	5.46	14,708	1	100	3	3,808	11,826	779	0	779	596	19	164	1.1	1.4	80.4
B 20- 30	1,025	5.55	24,135	1	311	391	3,396	20,066	1,508	0	1,508	653	67	788	3.3	3.9	83.1
T 30- 40	363	5.55	34,058	0	847	1,785	4,609	26,883	2,123	0	2,123	652	30	1,442	4.2	5.4	78.9
O 40- 60	218	5.46	46,615	9	487	2,776	5,629	37,733	3,094	0	3,094	655	30	2,409	5.2	6.4	80.9
T 60-100	39	5.56	75,091	152	768	2,897	10,535	61,043	5,192	0	5,192	668	15	4,510	6.0	7.4	81.3
100+	12	5.58	308,575	20,289	1,849	3,000	32,264	291,751	25,956	0	25,956	670	1,218	24,068	7.8	8.2	94.5
TOTAL	4,742	5.48	19,006	54	212	381	3,323	15,325	1,121	0	1,121	531	30	560	2.9	3.7	80.6

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$'000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	123	161	- 11, 612	629	130	6	1, 013	73	6	0	6	1	0	5
NEG <10	173	204	- 511	11	67	3	487	0	0	0	0	0	0	0
0- 2	666	824	639	4	25	0	1, 181	48	2	0	2	2	0	0
2- 4	906	1, 094	2, 761	9	77	3	1, 537	1, 277	65	0	65	60	0	5
4- 6	1, 129	1, 434	5, 694	1	128	13	1, 966	3, 709	215	0	215	139	2	74
6- 8	1, 249	1, 654	8, 681	9	267	133	2, 340	6, 080	380	0	380	178	3	200
8- 10	1, 241	1, 682	11, 172	11	202	372	2, 382	8, 295	568	0	568	192	4	372
10- 12	1, 293	1, 695	14, 219	8	415	699	2, 611	10, 596	767	0	767	196	7	564
12- 14	1, 295	1, 777	16, 791	65	571	986	2, 682	12, 836	966	0	966	207	6	753
14- 16	1, 274	1, 735	19, 097	13	322	1, 322	2, 831	14, 677	1, 132	0	1, 132	205	5	922
16- 18	1, 176	1, 638	19, 978	47	539	1, 396	2, 760	15, 457	1, 217	0	1, 217	193	7	1, 017
18- 20	1, 172	1, 641	22, 237	16	386	1, 467	2, 932	17, 530	1, 403	0	1, 403	195	6	1, 203
20- 22	1, 090	1, 557	22, 864	10	604	1, 425	2, 888	18, 029	1, 461	0	1, 461	184	4	1, 272
22- 24	981	1, 393	22, 554	6	436	1, 353	2, 539	18, 239	1, 494	0	1, 494	166	4	1, 324
24- 26	972	1, 399	24, 280	13	442	1, 333	2, 959	19, 606	1, 619	0	1, 619	166	5	1, 448
26- 28	858	1, 291	23, 146	199	509	1, 196	2, 834	18, 817	1, 565	0	1, 565	154	5	1, 406
28- 30	674	1, 008	19, 527	8	473	965	2, 603	15, 542	1, 298	0	1, 298	120	4	1, 174
30- 32	586	864	18, 124	20	527	836	2, 358	14, 474	1, 215	0	1, 215	103	1	1, 110
32- 34	478	730	15, 786	19	410	686	2, 305	12, 424	1, 046	0	1, 046	87	4	955
34- 36	421	636	14, 736	71	347	608	2, 033	11, 824	1, 001	0	1, 001	76	5	920
36- 38	366	560	13, 528	19	369	529	1, 978	10, 671	905	0	905	67	3	836
38- 40	314	474	12, 239	90	228	457	1, 666	9, 978	851	0	851	57	4	790
40- 45	630	922	26, 689	104	945	921	3, 517	21, 415	1, 833	0	1, 833	110	4	1, 718
45- 50	410	615	19, 384	58	584	604	2, 755	15, 500	1, 333	0	1, 333	74	2	1, 257
50- 55	259	377	13, 573	31	531	379	1, 838	10, 856	938	0	938	45	4	889
55- 60	198	291	11, 325	30	446	291	1, 577	9, 041	784	0	784	35	4	745
60- 70	212	315	13, 694	144	923	314	1, 829	10, 803	941	0	941	37	5	899
70- 80	110	156	8, 228	120	281	164	1, 015	6, 888	603	0	603	19	4	581
80- 90	85	124	7, 202	71	339	123	1, 149	5, 682	499	0	499	14	5	479
90-100	50	73	4, 731	11	327	74	539	3, 806	335	0	335	9	4	323
100-125	85	133	9, 510	37	419	126	1, 352	7, 669	678	0	678	15	8	654
125-150	54	73	7, 418	88	349	81	881	6, 195	549	0	549	9	8	531
150-200	47	56	7, 874	22	347	71	781	6, 698	596	0	596	7	8	581
200-300	49	69	11, 613	147	467	74	1, 448	9, 771	872	0	872	8	15	849
300-500	28	42	10, 712	639	457	42	829	10, 023	898	0	898	5	70	823
500+	25	36	33, 155	207	706	38	3, 990	28, 628	2, 573	0	2, 573	4	25	2, 543
NEGATIVE	296	365	- 12, 123	641	197	9	1, 500	73	6	0	6	1	0	5
SUB 0- 10	5, 191	6, 688	28, 947	34	699	522	9, 406	19, 409	1, 230	0	1, 230	571	8	650
SUB 10- 20	6, 210	8, 486	92, 322	149	2, 232	5, 870	13, 817	71, 095	5, 486	0	5, 486	997	31	4, 459
SUB 20- 30	4, 575	6, 648	112, 370	235	2, 464	6, 273	13, 824	90, 233	7, 438	0	7, 438	790	22	6, 625
SUB 30- 40	2, 165	3, 264	74, 412	219	1, 881	3, 117	10, 341	59, 370	5, 018	0	5, 018	390	18	4, 610
SUB 40- 60	1, 497	2, 205	70, 971	223	2, 505	2, 195	9, 686	56, 813	4, 888	0	4, 888	264	14	4, 610
SUB 60- 100	457	668	33, 855	346	1, 870	674	4, 532	27, 179	2, 378	0	2, 378	79	18	2, 281
SUB 100+	288	409	80, 282	1, 141	2, 746	431	9, 281	68, 983	6, 165	0	6, 165	49	135	5, 981
TOTAL	20, 679	28, 733	481, 036	2, 987	14, 593	19, 089	72, 387	393, 155	32, 608	0	32, 608	3, 141	246	29, 221

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	SUBS	AVERAGE FED TAX SUBTRACT	AVERAGE STD/ITEM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	AVG INT ON INST SALES	AVERAGE TOTAL TAX	AVG CREDIT EXEMPT	OTHER	AVG TAX DUE	TAX/AGI	TAX/TBAL	TBAL/AGI
NEG >10	11	2.00	-85,462	9,357	0	0	5,240	2,226	187	0	187	22	0	165	-0.2	7.4	-2.6
NEG <10	19	2.00	-2,937	0	1,095	53	2,415	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	54	2.00	1,109	0	3	0	1,717	76	4	0	4	4	0	0	0.0	0.0	6.9
2- 4	67	2.03	2,961	0	30	0	1,834	1,328	67	0	67	67	0	0	0.0	0.0	44.9
4- 6	119	2.00	5,005	0	71	0	1,736	3,290	190	0	190	187	0	4	0.1	0.1	65.7
6- 8	138	2.01	6,932	0	65	6	1,642	5,276	333	0	333	235	0	97	1.4	1.8	76.1
8- 10	166	2.01	8,991	27	73	71	1,678	7,195	498	0	498	240	2	256	2.8	3.6	80.0
10- 12	157	2.01	10,924	10	58	260	1,903	8,754	640	0	640	236	3	401	3.7	4.6	80.1
12- 14	190	2.00	12,946	0	163	441	1,862	10,492	795	0	795	237	1	557	4.3	5.3	81.0
14- 16	177	2.02	15,068	0	15	709	2,017	12,326	958	0	958	242	7	710	4.7	5.8	81.8
16- 18	165	2.01	16,990	10	202	884	2,327	13,600	1,074	0	1,074	239	12	823	4.8	6.0	80.0
18- 20	170	2.01	19,043	2	82	1,173	2,582	15,266	1,224	0	1,224	238	3	983	5.2	6.4	80.2
20- 22	151	2.01	20,954	19	241	1,285	2,733	16,722	1,355	0	1,355	239	0	1,116	5.3	6.7	79.8
22- 24	131	2.00	22,931	0	437	1,392	2,813	18,320	1,501	0	1,501	236	5	1,259	5.5	6.9	79.9
24- 26	137	2.00	25,008	2	95	1,364	3,591	19,961	1,646	0	1,646	240	3	1,402	5.6	7.0	79.8
26- 28	141	2.01	26,994	0	131	1,387	3,327	22,149	1,843	0	1,843	241	12	1,590	5.9	7.2	82.1
28- 30	80	2.00	28,987	51	509	1,447	3,657	23,425	1,957	0	1,957	240	2	1,715	5.9	7.3	80.8
30- 32	80	2.01	30,989	0	387	1,437	4,499	24,666	2,069	0	2,069	242	2	1,825	5.9	7.4	79.6
32- 34	72	2.01	32,957	0	279	1,398	5,500	25,780	2,170	0	2,170	241	1	1,928	5.9	7.5	78.2
34- 36	62	2.00	34,927	130	381	1,439	5,014	28,222	2,389	0	2,389	240	10	2,139	6.1	7.6	80.8
36- 38	55	2.00	37,006	88	262	1,427	7,160	28,246	2,392	0	2,392	238	5	2,149	5.8	7.6	76.3
38- 40	43	2.00	38,822	22	269	1,473	5,379	31,722	2,703	0	2,703	240	5	2,459	6.3	7.8	81.7
40- 45	90	2.01	42,549	141	455	1,500	5,376	35,360	3,031	0	3,031	241	1	2,789	6.6	7.9	83.1
45- 50	61	2.02	47,580	6	394	1,500	7,418	38,274	3,294	0	3,294	242	4	3,048	6.4	8.0	80.4
50- 55	51	2.00	52,356	101	1,631	1,471	6,511	42,845	3,705	0	3,705	240	9	3,456	6.6	8.1	81.8
55- 60	33	2.00	57,008	20	785	1,444	8,145	46,654	4,048	0	4,048	240	3	3,805	6.7	8.2	81.8
60- 70	32	2.00	64,311	0	1,518	1,453	8,418	52,922	4,612	0	4,612	240	3	4,369	6.8	8.3	82.3
70- 80	15	2.00	74,720	5	686	1,500	9,839	62,700	5,492	0	5,492	240	7	5,245	7.0	8.4	83.9
80- 90	18	2.00	84,277	28	333	1,333	12,739	69,900	6,140	0	6,140	240	12	5,888	7.0	8.4	82.9
90-100	8	2.00	93,828	97	2,384	1,500	20,072	69,969	6,146	0	6,146	240	0	5,906	6.3	8.4	74.6
100-125	6	2.00	111,655	0	712	1,500	11,820	97,623	8,635	0	8,635	240	0	8,395	7.5	8.6	87.4
125-150	10	2.00	132,797	751	2,423	1,500	17,295	112,329	9,959	0	9,959	240	800	8,919	6.7	7.9	84.6
150-200	9	2.00	171,079	273	1,486	1,500	19,058	149,309	13,287	0	13,287	240	9	13,037	7.6	8.7	87.3
200-300	6	2.00	246,495	555	9,019	1,500	38,485	198,046	17,673	0	17,673	240	8	17,425	7.1	8.8	80.3
300-500	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
500+	5	2.00	1,131,306	772	2,238	1,500	175,382	952,958	85,615	0	85,615	240	0	85,375	7.5	9.0	84.2
NEGATIVE	30	2.00	-33,196	3,431	694	33	3,451	816	68	0	68	8	0	60	-0.2	7.4	-2.5
SUBTOTAL	544	2.01	6,072	8	58	23	1,705	4,424	286	0	286	182	1	103	1.7	2.3	72.9
TOTAL	859	2.01	14,997	4	105	693	2,133	12,094	939	0	939	239	5	695	4.6	5.7	80.6
0- 30	640	2.00	24,561	11	259	1,367	3,180	19,776	1,630	0	1,630	239	5	1,386	5.6	7.0	80.5
30- 40	312	2.01	34,366	44	323	1,432	5,423	27,233	2,300	0	2,300	240	5	2,056	6.0	7.5	79.2
40- 60	235	2.01	48,014	80	740	1,486	6,541	39,327	3,388	0	3,388	241	4	3,143	6.5	8.0	81.9
60-100	73	2.00	74,608	19	1,150	1,438	11,052	60,986	5,338	0	5,338	240	6	5,092	6.8	8.3	81.7
100+	36	2.00	296,475	477	2,977	1,500	42,311	250,163	22,364	0	22,364	240	226	21,898	7.4	8.8	84.4
TOTAL	2,729	2.01	25,296	62	284	894	3,832	20,767	1,728	0	1,728	225	7	1,496	5.9	7.2	82.1

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

1995 PERSONAL INCOME TAX REPORTS

FOR SEPARATE FULL YEAR FAMILY SIZE RANGE 3+ RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

Table with 16 columns: AGI LEVEL, # OF RETURNS, AVG EXEMPT, AVERAGE ADJUSTED GROSS INC, AVG OREGON ADJUSTMENTS ADDS, AVERAGE ADJUSTMENTS SUBS, AVERAGE FED TAX SUBTRACT, AVERAGE STD ITEM DEDUCT, AVERAGE TAXABLE BALANCE, AVG TAX FROM RATES, AVG INST ON SALES, AVERAGE TOTAL TAX, AVG CREDIT EXEMPT, AVG CREDIT OTHER, AVG TAX DUE, TAX / AGI, TAX / TBAL, TBAL / AGI. Rows include AGI levels (NEG >10, NEG <10, 0-2, 2-4, etc.), SUBTOTAL, NEGATIVE, and TOTAL.

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

This section contains three exhibits and four tables for part-year and nonresident returns. Exhibit 8 shows the number of taxpayers moving to and from Oregon from 1985 to 1995, based on the number of part-year returns filed. Exhibit 9 is a breakdown of the number of taxpayers moving to Oregon, by county of destination. Exhibit 10 shows the number of taxpayers moving from Oregon by state or other destination. The four tables summarize Oregon adjusted gross income and tax by Oregon income range for all part-year resident returns, all nonresident returns, part-year taxable returns, and nonresident taxable returns.

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

	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
To Oregon	10,616	11,599	26,365	30,843	34,170	34,768	32,966	33,504	33,728	36,559	38,619
From Oregon	11,064	10,028	19,000	19,974	21,330	21,102	20,772	20,569	22,565	23,779	25,482
Net	-448	1,571	7,365	10,869	12,840	13,666	12,194	12,935	11,163	12,780	13,137

NUMBER OF PART-YEAR TAX RETURNS FILED

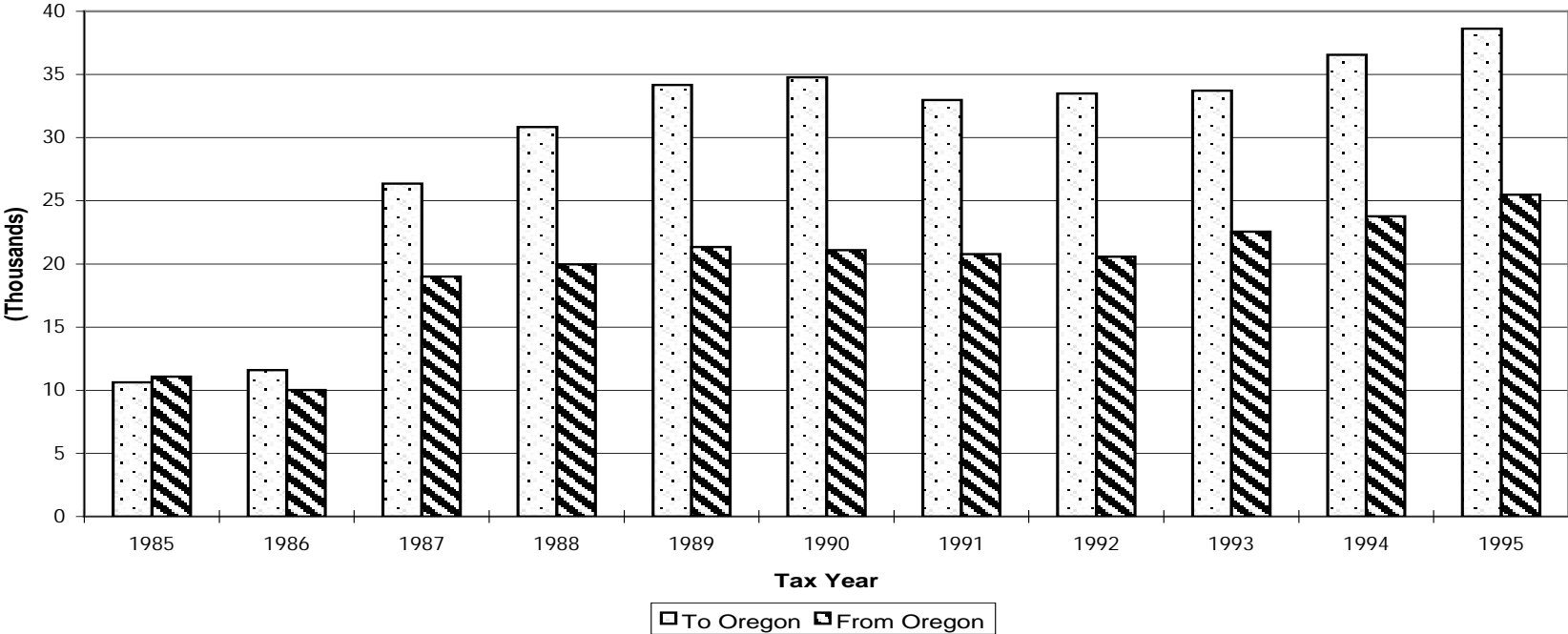


EXHIBIT 9: NUMBER OF INCOME TAX FILERS MOVING TO OREGON, BY COUNTY OF DESTINATION

COUNTY	1989		1990		1991		1992		1993		1994		1995		1995 COUNTY SHARE OF STATE POPULATION
	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	
BAKER	191	0.6%	145	0.4%	146	0.4%	162	0.5%	140	0.4%	167	0.4%	161	0.4%	0.5%
BENTON	916	2.7%	992	2.9%	920	2.8%	1,035	3.1%	1,102	3.3%	1,116	2.9%	1,108	2.9%	2.4%
CLACKAMAS	3,001	8.8%	2,951	8.5%	2,924	8.9%	2,873	8.6%	3,131	9.3%	3,511	9.6%	3,701	9.6%	9.9%
CLATSOP	372	1.1%	339	1.0%	315	1.0%	331	1.0%	374	1.1%	368	0.9%	353	0.9%	1.1%
COLUMBIA	352	1.0%	313	0.9%	307	0.9%	276	0.8%	260	0.8%	311	0.9%	342	0.9%	1.3%
COOS	562	1.6%	602	1.7%	587	1.8%	647	1.9%	538	1.6%	576	1.3%	513	1.3%	2.0%
CROOK	129	0.4%	124	0.4%	118	0.4%	126	0.4%	126	0.4%	135	0.3%	130	0.3%	0.5%
CURRY	360	1.1%	374	1.1%	327	1.0%	338	1.0%	299	0.9%	312	0.8%	298	0.8%	0.7%
DESCHUTES	1,376	4.0%	1,455	4.2%	1,338	4.1%	1,461	4.4%	1,398	4.1%	1,594	4.1%	1,566	4.1%	3.0%
DOUGLAS	988	2.9%	910	2.6%	858	2.6%	856	2.6%	898	2.7%	948	2.3%	902	2.3%	3.1%
GILLIAM	13	0.0%	13	0.0%	5	0.0%	14	0.0%	17	0.1%	14	0.1%	22	0.1%	0.1%
GRANT	84	0.2%	90	0.3%	66	0.2%	76	0.2%	62	0.2%	65	0.1%	57	0.1%	0.3%
HARNEY	69	0.2%	71	0.2%	67	0.2%	50	0.1%	50	0.1%	62	0.2%	62	0.2%	0.2%
HOOD RIVER	237	0.7%	231	0.7%	224	0.7%	243	0.7%	268	0.8%	258	0.7%	254	0.7%	0.6%
JACKSON	2,153	6.3%	2,062	5.9%	2,042	6.2%	2,062	6.2%	2,092	6.2%	2,150	5.6%	2,145	5.6%	5.2%
JEFFERSON	74	0.2%	89	0.3%	88	0.3%	93	0.3%	103	0.3%	96	0.3%	114	0.3%	0.5%
JOSEPHINE	966	2.8%	975	2.8%	838	2.5%	964	2.9%	925	2.7%	927	2.0%	783	2.0%	2.3%
KLAMATH	724	2.1%	672	1.9%	615	1.9%	636	1.9%	643	1.9%	634	1.8%	677	1.8%	2.0%
LAKE	105	0.3%	85	0.2%	79	0.2%	68	0.2%	62	0.2%	60	0.2%	71	0.2%	0.2%
LANE	3,407	10.0%	3,325	9.6%	3,064	9.3%	3,347	10.0%	3,338	9.9%	3,518	9.2%	3,534	9.2%	9.6%
LINCOLN	569	1.7%	532	1.5%	603	1.8%	559	1.7%	520	1.5%	546	1.5%	593	1.5%	1.3%
LINN	799	2.3%	776	2.2%	676	2.1%	673	2.0%	752	2.2%	863	2.1%	807	2.1%	3.1%
MALHEUR	316	0.9%	371	1.1%	344	1.0%	331	1.0%	287	0.9%	313	0.7%	274	0.7%	0.9%
MARION	720	2.1%	773	2.2%	697	2.1%	667	2.0%	2,055	6.1%	2,182	5.6%	2,177	5.6%	8.2%
MORROW	63	0.2%	83	0.2%	75	0.2%	76	0.2%	48	0.1%	57	0.2%	81	0.2%	0.3%
MULTNOMAH	7,474	21.9%	8,021	23.1%	7,788	23.6%	7,591	22.7%	7,014	20.8%	8,143	23.7%	9,137	23.7%	20.0%
POLK	1,891	5.5%	1,944	5.6%	1,845	5.6%	1,829	5.5%	388	1.2%	424	1.1%	429	1.1%	1.8%
SHERMAN	9	0.0%	19	0.1%	18	0.1%	9	0.0%	9	0.0%	16	0.0%	10	0.0%	0.1%
TILLAMOOK	191	0.6%	204	0.6%	188	0.6%	170	0.5%	193	0.6%	218	0.5%	207	0.5%	0.7%
UMATILLA	612	1.8%	595	1.7%	557	1.7%	567	1.7%	572	1.7%	627	1.7%	643	1.7%	2.1%
UNION	223	0.7%	252	0.7%	240	0.7%	240	0.7%	241	0.7%	243	0.5%	202	0.5%	0.8%
WALLOWA	64	0.2%	75	0.2%	63	0.2%	80	0.2%	83	0.2%	70	0.2%	72	0.2%	0.2%
WASCO	211	0.6%	217	0.6%	196	0.6%	185	0.6%	177	0.5%	178	0.5%	183	0.5%	0.7%
WASHINGTON	4,300	12.6%	4,475	12.9%	4,180	12.7%	4,265	12.7%	4,996	14.8%	5,243	16.4%	6,334	16.4%	11.8%
WHEELER	12	0.0%	6	0.0%	12	0.0%	13	0.0%	5	0.0%	8	0.0%	17	0.0%	0.0%
YAMHILL	637	1.9%	607	1.7%	556	1.7%	590	1.8%	562	1.7%	606	1.7%	660	1.7%	2.4%
TOTAL	34,170	100.0%	34,768	100.0%	32,966	100.0%	33,503	100.0%	33,728	100.0%	36,559	100.0%	38,619	100.0%	100.0%

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

STATE	1989		1990		1991		1992		1993		1994		1995	
	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL
ALASKA	498	2.3%	480	2.3%	503	2.4%	476	2.3%	512	2.3%	431	1.8%	413	1.6%
ARIZONA	713	3.3%	793	3.8%	842	4.1%	808	3.9%	1,011	4.5%	1,164	4.9%	1,316	5.2%
ARKANSAS	80	0.4%	88	0.4%	152	0.7%	121	0.6%	120	0.5%	110	0.5%	102	0.4%
CALIFORNIA	4,690	22.0%	4,417	20.9%	4,085	19.7%	3,751	18.2%	4,025	17.8%	4,366	18.4%	4,816	18.9%
COLORADO	572	2.7%	656	3.1%	662	3.2%	747	3.6%	750	3.3%	868	3.7%	921	3.6%
CONNECTICUT	66	0.3%	59	0.3%	58	0.3%	70	0.3%	74	0.3%	96	0.4%	101	0.4%
DELAWARE	12	0.1%	10	0.0%	14	0.1%	11	0.1%	12	0.1%	13	0.1%	13	0.1%
FLORIDA	286	1.3%	301	1.4%	290	1.4%	302	1.5%	366	1.6%	380	1.6%	408	1.6%
GEORGIA	129	0.6%	127	0.6%	136	0.7%	163	0.8%	184	0.8%	171	0.7%	223	0.9%
HAWAII	262	1.2%	223	1.1%	194	0.9%	218	1.1%	276	1.2%	226	1.0%	194	0.8%
IDAHO	1,201	5.6%	1,265	6.0%	1,376	6.6%	1,311	6.4%	1,441	6.4%	1,578	6.6%	1,489	5.8%
ILLINOIS	283	1.3%	291	1.4%	282	1.4%	289	1.4%	286	1.3%	305	1.3%	408	1.6%
INDIANA	140	0.7%	138	0.7%	142	0.7%	131	0.6%	144	0.6%	173	0.7%	193	0.8%
IOWA	128	0.6%	126	0.6%	107	0.5%	126	0.6%	146	0.6%	138	0.6%	178	0.7%
KANSAS	105	0.5%	117	0.6%	138	0.7%	96	0.5%	148	0.7%	166	0.7%	153	0.6%
KENTUCKY	48	0.2%	63	0.3%	65	0.3%	65	0.3%	89	0.4%	77	0.3%	106	0.4%
LOUISIANA	66	0.3%	71	0.3%	58	0.3%	66	0.3%	83	0.4%	88	0.4%	89	0.3%
MAINE	38	0.2%	31	0.1%	28	0.1%	19	0.1%	52	0.2%	59	0.2%	53	0.2%
MARYLAND	119	0.6%	99	0.5%	102	0.5%	90	0.4%	126	0.6%	126	0.5%	140	0.5%
MASSACHUSETTS	136	0.6%	96	0.5%	125	0.6%	145	0.7%	157	0.7%	207	0.9%	244	1.0%
MICHIGAN	187	0.9%	182	0.9%	172	0.8%	195	0.9%	232	1.0%	253	1.1%	292	1.1%
MINNESOTA	244	1.1%	263	1.2%	278	1.3%	296	1.4%	281	1.2%	331	1.4%	324	1.3%
MISSISSIPPI	29	0.1%	29	0.1%	26	0.1%	46	0.2%	46	0.2%	32	0.1%	53	0.2%
MISSOURI	183	0.9%	208	1.0%	194	0.9%	185	0.9%	246	1.1%	237	1.0%	289	1.1%
MONTANA	428	2.0%	487	2.3%	538	2.6%	488	2.4%	487	2.2%	574	2.4%	621	2.4%
NEBRASKA	106	0.5%	99	0.5%	136	0.7%	106	0.5%	92	0.4%	149	0.6%	128	0.5%
NEVADA	514	2.4%	577	2.7%	514	2.5%	490	2.4%	603	2.7%	605	2.5%	689	2.7%
NEW HAMPSHIRE	37	0.2%	30	0.1%	34	0.2%	37	0.2%	38	0.2%	46	0.2%	61	0.2%
NEW JERSEY	90	0.4%	76	0.4%	67	0.3%	87	0.4%	99	0.4%	97	0.4%	114	0.4%
NEW MEXICO	159	0.7%	176	0.8%	198	1.0%	187	0.9%	228	1.0%	299	1.3%	330	1.3%
NEW YORK	270	1.3%	258	1.2%	236	1.1%	234	1.1%	287	1.3%	326	1.4%	364	1.4%
NORTH CAROLINA	122	0.6%	132	0.6%	154	0.7%	164	0.8%	193	0.9%	211	0.9%	218	0.9%
NORTH DAKOTA	68	0.3%	54	0.3%	63	0.3%	73	0.4%	71	0.3%	61	0.3%	65	0.3%
OHIO	161	0.8%	189	0.9%	172	0.8%	192	0.9%	190	0.8%	224	0.9%	222	0.9%
OKLAHOMA	156	0.7%	134	0.6%	147	0.7%	167	0.8%	163	0.7%	152	0.6%	206	0.8%
PENNSYLVANIA	152	0.7%	135	0.6%	158	0.8%	138	0.7%	168	0.7%	181	0.8%	185	0.7%
RHODE ISLAND	19	0.1%	7	0.0%	12	0.1%	14	0.1%	21	0.1%	24	0.1%	12	0.0%
SOUTH CAROLINA	63	0.3%	57	0.3%	49	0.2%	46	0.2%	59	0.3%	62	0.3%	71	0.3%
SOUTH DAKOTA	48	0.2%	61	0.3%	65	0.3%	79	0.4%	72	0.3%	82	0.3%	87	0.3%
TENNESSEE	94	0.4%	83	0.4%	94	0.5%	127	0.6%	170	0.8%	152	0.6%	148	0.6%
TEXAS	503	2.4%	560	2.7%	526	2.5%	617	3.0%	717	3.2%	716	3.0%	740	2.9%
UTAH	399	1.9%	436	2.1%	447	2.2%	452	2.2%	527	2.3%	575	2.4%	611	2.4%
VERMONT	21	0.1%	23	0.1%	34	0.2%	16	0.1%	45	0.2%	37	0.2%	48	0.2%
VIRGINIA	231	1.1%	171	0.8%	206	1.0%	187	0.9%	187	0.8%	179	0.8%	204	0.8%
WASHINGTON	6,876	32.2%	6,577	31.2%	6,218	29.9%	6,208	30.2%	6,601	29.3%	6,638	27.9%	7,026	27.6%
WEST VIRGINIA	24	0.1%	31	0.1%	17	0.1%	25	0.1%	23	0.1%	37	0.2%	32	0.1%
WISCONSIN	169	0.8%	180	0.9%	165	0.8%	181	0.9%	188	0.8%	213	0.9%	246	1.0%
WYOMING	110	0.5%	137	0.6%	131	0.6%	147	0.7%	142	0.6%	125	0.5%	136	0.5%
WASHINGTON, D.C.	42	0.2%	29	0.1%	29	0.1%	37	0.2%	38	0.2%	36	0.2%	41	0.2%
GUAM	14	0.1%	14	0.1%	13	0.1%	9	0.0%	16	0.1%	8	0.0%	8	0.0%
PUERTO RICO	2	0.0%	3	0.0%	3	0.0%	3	0.0%	3	0.0%	2	0.0%	4	0.0%
VIRGIN ISLANDS	3	0.0%	2	0.0%	6	0.0%	4	0.0%	4	0.0%	4	0.0%	4	0.0%
OUTSIDE U.S.	168	0.8%	183	0.9%	249	1.2%	266	1.3%	258	1.1%	300	1.3%	271	1.1%
TOTAL	21,330	100.0%	21,102	100.0%	20,782	100.0%	20,569	100.0%	22,565	100.0%	23,779	100.0%	25,482	100.0%

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDI TS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	174	407	-8,735	242	177	0	0	2	0	0	0	0	0	0
NEG <10	827	1,726	-2,125	289	180	15	65	107	4	0	4	1	0	3
0- 2	7,715	10,409	7,962	578	301	275	3,719	5,026	335	0	335	90	9	235
2- 4	8,209	12,070	24,431	265	374	813	7,450	16,366	1,098	0	1,098	329	28	741
4- 6	7,124	11,576	35,320	177	488	1,455	8,230	25,508	1,766	0	1,766	482	35	1,249
6- 8	5,583	9,891	38,889	204	355	1,879	7,803	29,203	2,103	0	2,103	499	43	1,562
8- 10	4,552	8,562	40,892	132	478	2,237	7,248	31,240	2,314	0	2,314	492	47	1,775
10- 12	3,643	7,202	39,979	253	585	2,346	6,604	30,767	2,329	0	2,329	444	54	1,830
12- 14	3,018	6,206	39,107	110	523	2,393	5,942	30,438	2,336	0	2,336	405	46	1,885
14- 16	2,658	5,424	39,818	210	668	2,557	5,835	31,031	2,428	0	2,428	367	45	2,016
16- 18	2,139	4,426	36,303	51	506	2,424	5,174	28,311	2,244	0	2,244	300	41	1,903
18- 20	1,940	4,327	36,781	80	617	2,418	5,173	28,717	2,286	0	2,286	305	32	1,949
20- 22	1,644	3,705	34,509	114	422	2,327	7,434	27,133	2,182	0	2,182	268	35	1,878
22- 24	1,527	3,503	35,102	339	546	2,293	4,762	27,853	2,253	0	2,253	253	35	1,964
24- 26	1,318	3,104	32,897	162	532	2,173	4,157	26,244	2,140	0	2,140	232	28	1,880
26- 28	1,160	2,740	31,298	64	414	2,061	4,110	24,813	2,029	0	2,029	214	26	1,788
28- 30	1,066	2,587	30,907	160	482	1,918	4,046	24,636	2,030	0	2,030	200	22	1,809
30- 32	912	2,219	28,287	68	392	1,703	3,682	22,577	1,871	0	1,871	174	26	1,671
32- 34	758	1,918	24,980	209	361	1,465	3,376	20,001	1,663	0	1,663	152	12	1,499
34- 36	709	1,739	24,812	48	262	1,421	3,191	19,991	1,664	0	1,664	141	11	1,512
36- 38	679	1,748	25,133	157	334	1,348	3,347	20,302	1,691	0	1,691	142	9	1,540
38- 40	588	1,505	22,942	78	295	1,199	3,017	18,510	1,550	0	1,550	128	12	1,411
40- 45	1,175	3,101	49,754	43	628	2,424	6,414	40,346	3,388	0	3,388	259	29	3,100
45- 50	951	2,613	45,065	143	495	1,984	5,914	36,846	3,115	0	3,115	217	32	2,866
50- 55	760	2,038	39,778	126	485	1,617	5,188	32,617	2,769	0	2,769	175	37	2,556
55- 60	557	1,563	31,950	130	345	1,162	4,273	26,321	2,246	0	2,246	135	19	2,092
60- 70	847	2,412	54,755	279	763	1,848	7,340	45,093	3,864	0	3,865	213	69	3,582
70- 80	497	1,400	37,089	356	580	1,104	5,001	30,773	2,647	0	2,647	126	22	2,499
80- 90	352	1,010	29,761	107	405	788	4,042	24,636	2,127	0	2,127	92	22	2,012
90-100	217	662	20,658	119	416	486	2,813	17,062	1,481	0	1,481	60	19	1,403
100-125	330	963	36,723	291	476	748	4,664	31,126	2,692	0	2,692	88	47	2,556
125-150	164	468	22,429	197	335	371	2,568	19,352	1,684	0	1,684	43	36	1,605
150-200	127	384	21,714	67	428	288	2,094	18,971	1,671	0	1,671	36	16	1,618
200-300	93	280	22,154	154	228	213	2,173	19,693	1,732	0	1,732	26	19	1,687
300-500	52	151	20,035	465	151	119	1,322	18,908	1,680	0	1,681	14	58	1,609
500+	36	98	58,596	58	210	83	1,022	57,340	4,858	119	4,977	9	34	4,933
NEGATIVE	1,001	2,133	-10,860	531	357	15	65	110	4	0	4	1	0	3
S 0- 10	33,183	52,508	147,495	1,357	1,995	6,660	34,450	107,343	7,615	0	7,615	1,892	162	5,561
U 10- 20	13,398	27,585	191,988	705	2,899	12,138	28,727	149,265	11,623	0	11,623	1,821	219	9,583
B 20- 30	6,715	15,639	164,712	838	2,397	10,773	24,509	130,678	10,634	0	10,634	1,167	147	9,320
T 30- 40	3,646	9,129	126,153	561	1,644	7,136	16,613	101,380	8,439	0	8,439	737	69	7,633
O 40- 60	3,443	9,315	166,547	442	1,954	7,186	21,790	136,130	11,519	0	11,519	787	118	10,614
T 60- 100	1,913	5,484	142,263	861	2,164	4,225	19,196	117,565	10,119	0	10,119	491	132	9,496
100+	802	2,344	181,650	1,232	1,828	1,823	13,842	165,389	14,317	119	14,436	217	211	14,008
TOTAL	64,101	124,137	1,109,949	6,526	15,239	49,957	159,193	907,859	74,269	120	74,389	7,113	1,059	66,218

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

AGI LEVEL (\$'000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	1,032	2,499	-133,963	3,021	24,980	0	180	210	18	0	18	1	5	13
NEG <10	2,430	5,745	-7,398	802	2,040	16	120	384	30	0	30	2	7	21
0- 2	19,786	36,749	13,691	2,935	3,540	649	20,672	10,418	577	0	578	123	53	402
2- 4	10,088	18,593	29,590	823	1,496	1,083	19,187	19,722	1,017	0	1,017	297	58	662
4- 6	7,156	14,202	35,336	163	1,319	1,437	15,386	24,994	1,355	0	1,355	379	65	911
6- 8	5,327	11,143	37,138	130	1,387	1,645	8,263	27,121	1,570	0	1,570	390	79	1,101
8- 10	4,448	9,635	39,867	69	1,214	1,929	8,112	29,403	1,819	0	1,819	408	78	1,333
10- 12	3,960	8,818	43,465	56	1,157	2,150	8,410	32,209	2,077	0	2,077	430	99	1,549
12- 14	3,388	7,657	43,979	102	1,530	2,267	7,787	32,683	2,181	0	2,181	403	100	1,678
14- 16	2,984	6,981	44,767	96	1,315	2,385	7,816	33,844	2,336	0	2,336	392	115	1,830
16- 18	2,787	6,566	47,303	301	1,081	2,614	7,734	36,378	2,600	0	2,600	408	149	2,043
18- 20	2,653	6,303	50,391	707	1,171	2,886	8,086	39,386	2,885	0	2,885	420	132	2,333
20- 22	2,555	6,218	53,661	60	1,099	3,121	29,907	41,145	3,060	0	3,060	429	111	2,520
22- 24	2,500	6,086	57,488	344	1,174	3,502	19,009	44,454	3,367	0	3,367	441	149	2,777
24- 26	2,344	5,822	58,556	42	1,187	3,628	31,439	44,911	3,445	0	3,445	430	110	2,904
26- 28	2,084	5,298	56,228	234	1,097	3,527	8,653	43,300	3,362	0	3,362	401	114	2,847
28- 30	1,992	5,091	57,732	33	2,240	3,541	9,137	43,971	3,440	0	3,440	404	84	2,951
30- 32	1,927	5,049	59,731	31	1,162	3,618	9,105	45,995	3,639	0	3,639	411	113	3,115
32- 34	1,723	4,584	56,840	14	944	3,358	8,455	44,186	3,521	0	3,521	381	118	3,023
34- 36	1,614	4,425	56,458	24	950	3,200	8,563	43,794	3,507	0	3,507	372	98	3,038
36- 38	1,672	4,600	61,852	88	1,317	3,474	9,621	47,689	3,849	0	3,849	399	97	3,354
38- 40	1,450	4,122	56,546	18	1,254	3,036	8,627	43,737	3,543	0	3,543	358	116	3,069
40- 45	3,107	8,995	131,652	70	2,721	6,745	20,033	102,360	8,360	4	8,364	804	231	7,329
45- 50	2,433	7,128	115,299	143	2,418	5,459	17,430	90,254	7,453	0	7,454	659	240	6,555
50- 55	1,798	5,439	94,212	151	1,676	4,128	16,870	74,205	6,169	0	6,169	512	195	5,462
55- 60	1,348	4,056	77,326	10	2,504	3,123	11,684	61,162	5,124	0	5,124	389	224	4,511
60- 70	1,867	5,694	120,315	159	2,789	4,378	18,137	96,112	8,119	4	8,123	553	321	7,249
70- 80	1,143	3,483	85,092	198	2,508	2,682	12,998	68,168	5,807	0	5,807	340	259	5,208
80- 90	635	1,834	53,732	149	1,007	1,457	6,970	44,448	3,818	0	3,818	174	271	3,373
90-100	405	1,170	38,303	23	2,260	866	5,619	30,870	2,664	3	2,667	104	185	2,378
100-125	526	1,495	58,288	78	5,444	1,040	7,787	48,026	4,175	0	4,175	124	543	3,508
125-150	241	682	32,820	135	1,074	465	3,805	27,627	2,420	0	2,420	55	298	2,067
150-200	325	874	55,654	223	5,753	543	6,329	47,052	4,147	6	4,152	63	606	3,483
200-300	216	578	52,414	146	5,988	365	5,226	44,435	3,942	5	3,947	41	861	3,045
300-500	158	401	60,922	241	2,032	246	7,356	51,739	4,614	0	4,614	26	808	3,780
500+	155	405	213,409	201	23,733	242	16,122	178,700	16,042	0	16,042	26	5,616	10,400
NEGATIVE	3,462	8,244	-141,361	3,823	27,020	16	300	594	48	0	48	3	12	33
S 0- 10	46,805	90,322	155,622	4,120	8,957	6,743	71,620	111,659	6,338	0	6,339	1,596	333	4,410
U 10- 20	15,772	36,325	229,906	1,261	6,254	12,301	39,834	174,500	12,080	0	12,080	2,053	595	9,432
B 20- 30	11,475	28,515	283,665	713	6,796	17,320	98,145	217,781	16,673	0	16,673	2,105	569	13,999
T 30- 40	8,386	22,780	291,427	175	5,627	16,686	44,371	225,400	18,060	0	18,060	1,921	541	15,598
O 40- 60	8,686	25,618	418,489	374	9,319	19,454	66,017	327,980	27,106	4	27,110	2,364	889	23,857
T 60-100	4,050	12,181	297,443	528	8,563	9,383	43,724	239,598	20,408	7	20,415	1,171	1,036	18,207
100+	1,621	4,435	473,507	1,025	44,024	2,902	46,625	397,579	35,340	11	35,350	335	8,731	26,284
TOTAL	100,257	228,420	2,008,697	12,018	116,560	84,804	410,635	1,695,091	136,054	22	136,076	11,549	12,706	111,821

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$'000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEG <10	11	21	-20	109	0	8	30	51	4	0	4	1	0	3
0- 2	4,992	6,313	5,575	469	40	255	1,414	4,336	305	0	305	67	2	235
2- 4	6,320	8,573	18,985	238	129	780	4,256	14,058	985	0	985	233	11	741
4- 6	6,266	9,331	31,132	144	227	1,420	6,246	23,383	1,665	0	1,665	396	20	1,249
6- 8	5,125	8,555	35,726	164	220	1,850	6,284	27,537	2,018	0	2,018	432	24	1,562
8- 10	4,285	7,747	38,530	93	277	2,212	6,179	29,955	2,246	0	2,246	444	27	1,775
10- 12	3,463	6,633	38,012	244	350	2,315	5,789	29,802	2,276	0	2,276	409	38	1,830
12- 14	2,908	5,883	37,690	110	312	2,369	5,381	29,738	2,302	0	2,302	388	30	1,885
14- 16	2,592	5,216	38,835	209	456	2,539	5,369	30,679	2,408	0	2,408	356	36	2,016
16- 18	2,090	4,281	35,475	50	338	2,402	4,773	28,011	2,229	0	2,229	293	33	1,903
18- 20	1,903	4,237	36,078	80	452	2,405	4,833	28,468	2,279	0	2,279	303	28	1,949
20- 22	1,611	3,613	33,819	112	321	2,306	4,394	26,909	2,171	0	2,171	263	30	1,878
22- 24	1,491	3,395	34,276	332	363	2,273	4,425	27,548	2,243	0	2,243	250	29	1,964
24- 26	1,298	3,061	32,401	161	339	2,159	3,987	26,077	2,133	0	2,133	230	23	1,880
26- 28	1,140	2,692	30,760	59	224	2,041	3,962	24,593	2,020	0	2,020	213	19	1,788
28- 30	1,050	2,542	30,443	160	385	1,899	3,889	24,430	2,021	0	2,021	198	14	1,809
30- 32	906	2,206	28,102	65	326	1,700	3,650	22,492	1,866	0	1,866	174	21	1,671
32- 34	749	1,896	24,685	209	265	1,457	3,237	19,935	1,660	0	1,660	152	9	1,499
34- 36	705	1,729	24,670	48	255	1,418	3,111	19,935	1,661	0	1,661	141	9	1,512
36- 38	670	1,727	24,803	157	270	1,340	3,156	20,195	1,690	0	1,690	141	9	1,540
38- 40	586	1,497	22,865	76	258	1,195	3,012	18,475	1,547	0	1,547	127	9	1,411
40- 45	1,165	3,068	49,321	43	528	2,411	6,253	40,172	3,383	0	3,383	258	24	3,100
45- 50	944	2,602	44,733	143	451	1,972	5,791	36,662	3,103	0	3,103	217	20	2,866
50- 55	753	2,021	39,407	126	470	1,607	5,073	32,382	2,754	0	2,754	175	23	2,556
55- 60	554	1,557	31,775	130	304	1,162	4,170	26,270	2,246	0	2,246	135	19	2,092
60- 70	840	2,393	54,303	277	625	1,840	7,181	44,934	3,853	0	3,853	213	58	3,582
70- 80	495	1,395	36,939	356	504	1,104	4,915	30,773	2,647	0	2,647	126	22	2,499
80- 90	350	1,004	29,592	107	394	785	3,885	24,636	2,127	0	2,127	92	22	2,012
90-100	216	661	20,559	119	320	484	2,812	17,062	1,481	0	1,481	60	19	1,403
100-125	329	959	36,616	291	475	746	4,618	31,067	2,686	0	2,686	88	43	2,556
125-150	163	466	22,298	197	210	371	2,568	19,346	1,684	0	1,684	43	36	1,605
150-200	127	384	21,714	67	428	288	2,094	18,971	1,671	0	1,671	36	16	1,618
200-300	93	280	22,154	154	228	213	2,173	19,693	1,732	0	1,732	26	19	1,687
300-500	52	151	20,035	465	151	119	1,322	18,908	1,680	0	1,681	14	58	1,609
500+	36	98	58,596	58	210	83	1,022	57,340	4,858	119	4,977	9	34	4,933
NEGATIVE	11	21	-20	109	0	8	30	51	4	0	4	1	0	3
S 0- 10	26,988	40,519	129,947	1,109	892	6,517	24,378	99,270	7,218	0	7,218	1,572	85	5,561
U 10- 20	12,956	26,250	186,090	693	1,908	12,031	26,145	146,699	11,496	0	11,496	1,748	164	9,583
B 20- 30	6,590	15,303	161,699	825	1,632	10,677	20,658	129,557	10,589	0	10,589	1,154	115	9,320
T 30- 40	3,616	9,055	125,125	556	1,373	7,110	16,166	101,032	8,425	0	8,425	735	57	7,633
O 40- 60	3,416	9,248	165,237	441	1,754	7,151	21,287	135,486	11,485	0	11,485	785	86	10,614
T 60- 100	1,901	5,453	141,394	859	1,843	4,213	18,792	117,405	10,108	0	10,108	491	122	9,496
100+	800	2,338	181,413	1,232	1,703	1,821	13,796	165,324	14,311	119	14,431	216	206	14,008
TOTAL	56,278	108,187	1,090,885	5,825	11,105	49,528	141,253	894,824	73,635	120	73,755	6,702	835	66,218

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ADDS	SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS EXEMPTS	OTHER	TAX DUE
NEG >10	3	5	-204	472	16	0	43	208	18	0	18	0	5	13
NEG <10	24	59	-44	474	9	12	80	329	25	0	25	2	2	21
0- 2	10,651	19,333	10,490	2,389	166	547	2,685	9,480	527	0	527	94	31	402
2- 4	7,957	14,350	23,375	746	632	1,018	5,181	17,290	894	0	894	205	27	662
4- 6	6,232	11,737	30,821	149	284	1,374	6,280	23,031	1,254	0	1,254	309	34	911
6- 8	4,787	9,634	33,401	124	354	1,593	6,267	25,310	1,473	0	1,474	327	45	1,101
8- 10	4,113	8,645	36,882	64	345	1,897	6,695	28,010	1,740	0	1,740	358	48	1,333
10- 12	3,683	8,073	40,428	54	385	2,120	7,025	30,951	2,002	0	2,002	396	58	1,549
12- 14	3,188	7,136	41,382	100	494	2,237	6,950	31,801	2,126	0	2,126	380	68	1,678
14- 16	2,831	6,569	42,485	94	411	2,359	6,765	33,044	2,285	0	2,285	375	80	1,830
16- 18	2,678	6,263	45,452	41	448	2,587	6,990	35,469	2,535	0	2,535	398	94	2,043
18- 20	2,569	6,071	48,798	705	472	2,863	7,468	38,700	2,838	0	2,838	412	93	2,333
20- 22	2,497	6,068	52,438	59	476	3,108	8,126	40,786	3,034	0	3,034	427	87	2,520
22- 24	2,434	5,913	55,971	202	509	3,478	8,484	43,702	3,309	0	3,309	438	95	2,777
24- 26	2,305	5,730	57,579	41	590	3,612	8,806	44,612	3,423	0	3,423	428	91	2,904
26- 28	2,041	5,186	55,071	202	575	3,905	8,881	42,913	3,323	0	3,323	399	77	2,847
28- 30	1,961	5,012	56,835	33	703	3,529	8,892	43,743	3,422	0	3,422	404	67	2,951
30- 32	1,895	4,968	58,739	31	562	3,602	8,848	45,757	3,621	0	3,621	410	96	3,115
32- 34	1,698	4,531	56,017	11	573	3,344	8,239	43,873	3,496	0	3,496	380	93	3,023
34- 36	1,591	4,359	55,653	23	567	3,192	8,460	43,456	3,480	0	3,480	371	72	3,038
36- 38	1,641	4,536	60,704	87	682	3,465	9,371	47,274	3,815	0	3,815	399	63	3,354
38- 40	1,418	4,030	55,300	15	599	3,018	8,439	43,259	3,504	0	3,504	358	77	3,069
40- 45	3,062	8,859	129,736	67	1,593	6,719	19,811	101,680	8,304	4	8,308	803	176	7,329
45- 50	2,390	7,010	113,263	17	1,484	5,430	16,969	89,397	7,382	0	7,382	657	170	6,555
50- 55	1,771	5,368	92,791	151	1,384	4,109	14,109	73,340	6,096	0	6,096	511	123	5,462
55- 60	1,320	3,988	75,723	9	838	3,110	11,447	60,337	5,054	0	5,054	388	155	4,511
60- 70	1,833	5,614	118,130	134	1,678	4,363	17,171	95,051	8,028	4	8,032	552	232	7,249
70- 80	1,117	3,416	83,152	119	1,393	2,664	12,052	67,161	5,721	0	5,721	339	175	5,208
80- 90	621	1,791	52,547	140	977	1,449	6,825	43,435	3,731	0	3,731	174	184	3,373
90- 100	385	1,124	36,394	23	779	851	4,885	29,902	2,580	3	2,583	103	102	2,378
100- 125	492	1,409	54,462	77	1,270	1,015	6,796	45,458	3,951	0	3,951	123	320	3,508
125- 150	227	652	30,937	126	785	448	3,496	26,334	2,307	0	2,307	54	186	2,067
150- 200	298	807	51,075	181	1,370	524	5,144	44,217	3,897	6	3,902	61	359	3,483
200- 300	186	511	44,991	127	1,574	327	4,308	38,909	3,451	5	3,456	38	373	3,045
300- 500	140	356	53,763	241	1,435	231	4,946	47,391	4,226	0	4,226	24	421	3,780
500+	125	325	152,775	114	5,410	194	12,173	135,111	12,126	0	12,126	21	1,705	10,400
NEGATIVE	27	64	-248	946	25	12	123	537	43	0	43	3	7	33
SUBTOTAL	33,740	63,699	134,969	3,471	1,781	6,429	27,108	103,121	5,888	0	5,888	1,294	185	4,410
0- 10	14,949	34,112	218,545	994	2,210	12,166	35,198	169,965	11,785	0	11,785	1,960	394	9,432
10- 20	11,238	27,909	277,894	536	2,853	17,232	42,689	215,657	16,511	0	16,512	2,095	417	13,999
20- 30	8,243	22,424	286,413	168	2,983	16,620	43,357	223,620	17,916	0	17,916	1,918	401	15,598
30- 40	8,543	25,225	411,513	244	5,299	19,368	62,336	324,753	26,836	4	26,840	2,358	625	23,857
40- 60	3,956	11,945	290,222	415	4,828	9,327	40,933	235,549	20,061	7	20,068	1,167	693	18,207
60- 100	1,468	4,060	388,002	867	11,846	2,740	36,863	337,420	29,958	11	29,968	320	3,364	26,284
TOTAL	82,164	189,438	2,007,310	7,641	31,825	83,895	288,610	1,610,622	128,999	22	129,022	11,115	6,085	111,821

Section 6: Exhibits and tables for all returns by county

This section contains four exhibits and four summaries for all 1995 returns by county. Exhibit 11 shows a breakdown by county of number of returns, adjusted gross income, and tax due, and the percent change from 1994 to 1995. Exhibits 12, 13, and 14 are Oregon maps showing county averages of adjusted gross income, tax due, and effective tax rate. The tables summarize total adjusted gross income and tax, average income and tax, returns by type, and sources of income.

EXHIBIT 11. DISTRIBUTION OF RETURNS AND SHARE OF STATEWIDE TOTAL

ALL 1995 RETURNS BY COUNTY

County or Area	All 1995 Returns						% Change 1994 to 1995		
	Number of Returns #	Share	Adjusted Gross Income (\$000)	Share	Total Tax Due (\$000)	Share	No. of Returns	Total AGI	Total Tax Due
Baker	6,440	0.4%	151,544	0.3%	7,744	0.3%	1.1%	-1.5%	5.0%
Benton	29,038	2.0%	1,032,564	2.1%	60,785	2.2%	2.8%	8.1%	15.7%
Clackamas	143,841	9.8%	5,924,771	12.3%	350,283	12.8%	2.8%	9.2%	16.2%
Clatsop	13,884	0.9%	399,890	0.8%	21,404	0.8%	1.9%	6.6%	14.7%
Columbia	17,015	1.2%	577,585	1.2%	32,539	1.2%	3.8%	9.6%	16.9%
Coos	23,714	1.6%	667,500	1.4%	36,321	1.3%	1.7%	3.3%	10.3%
Crook	6,344	0.4%	176,581	0.4%	9,661	0.4%	1.6%	3.2%	9.6%
Curry	8,577	0.6%	233,396	0.5%	12,028	0.4%	1.0%	7.3%	16.6%
Deschutes	43,041	2.9%	1,384,754	2.9%	76,261	2.8%	4.7%	8.7%	14.7%
Douglas	37,826	2.6%	1,061,102	2.2%	56,730	2.1%	2.4%	3.8%	11.5%
Gilliam	808	0.1%	21,800	0.0%	1,193	0.0%	4.3%	-1.3%	2.8%
Grant	3,229	0.2%	82,281	0.2%	4,470	0.2%	-1.4%	-1.6%	2.4%
Harney	2,827	0.2%	60,609	0.1%	3,135	0.1%	-1.3%	-4.5%	-0.8%
Hood River	8,455	0.6%	231,499	0.5%	12,268	0.4%	1.0%	4.4%	13.4%
Jackson	67,470	4.6%	2,008,848	4.2%	106,769	3.9%	2.6%	6.4%	12.9%
Jefferson	5,490	0.4%	144,524	0.3%	6,973	0.3%	1.5%	-0.9%	2.8%
Josephine	26,674	1.8%	684,534	1.4%	34,354	1.3%	0.9%	2.1%	7.3%
Klamath	23,299	1.6%	648,455	1.3%	36,183	1.3%	2.5%	8.7%	18.1%
Lake	2,905	0.2%	68,591	0.1%	3,599	0.1%	-1.5%	-5.4%	0.6%
Lane	125,501	8.6%	4,018,289	8.3%	225,060	8.2%	2.8%	8.1%	14.5%
Lincoln	18,327	1.2%	501,556	1.0%	25,439	0.9%	2.6%	6.7%	13.4%
Linn	41,503	2.8%	1,290,804	2.7%	71,662	2.6%	3.7%	8.3%	15.5%
Malheur	10,213	0.7%	252,233	0.5%	12,495	0.5%	-0.6%	6.7%	14.4%
Marion	108,688	7.4%	3,386,085	7.0%	185,363	6.7%	2.7%	6.6%	13.3%
Morrow	3,423	0.2%	89,872	0.2%	4,801	0.2%	1.1%	2.9%	8.2%
Multnomah	291,721	19.9%	10,391,374	21.5%	605,888	22.1%	3.7%	10.9%	19.7%
Polk	22,133	1.5%	697,734	1.4%	37,488	1.4%	3.4%	8.4%	14.2%
Sherman	835	0.1%	24,354	0.1%	1,356	0.0%	0.0%	1.4%	6.6%
Tillamook	9,636	0.7%	261,504	0.5%	13,253	0.5%	1.8%	5.7%	11.2%
Umatilla	25,071	1.7%	697,940	1.4%	37,544	1.4%	1.4%	5.1%	12.7%
Union	9,775	0.7%	270,619	0.6%	14,389	0.5%	0.6%	3.1%	9.3%
Wallowa	3,134	0.2%	71,887	0.1%	3,707	0.1%	-0.6%	-4.1%	1.5%
Wasco	9,029	0.6%	266,100	0.6%	14,207	0.5%	0.8%	7.5%	16.9%
Washington	151,596	10.3%	6,565,681	13.6%	402,584	14.7%	2.2%	11.7%	21.5%
Wheeler	639	0.0%	13,628	0.0%	727	0.0%	5.1%	5.9%	19.6%
Yamhill	29,952	2.0%	994,525	2.1%	55,533	2.0%	4.9%	9.0%	16.3%
Clark Co., Wa.	43,498	3.0%	1,258,859	2.6%	73,868	2.7%	6.9%	11.3%	19.8%
Other Wash.	24,829	1.7%	466,632	1.0%	27,825	1.0%	10.3%	7.6%	4.3%
California	19,915	1.4%	366,269	0.8%	13,365	0.5%	7.1%	25.6%	20.4%
Idaho	9,230	0.6%	142,774	0.3%	7,697	0.3%	5.6%	13.4%	24.1%
Other States	37,489	2.6%	642,372	1.3%	40,310	1.5%	8.5%	12.9%	24.0%
Total	1,467,014	100.0%	48,231,919	100.0%	2,747,261	100.0%	3.2%	8.9%	16.6%

EXHIBIT 12
AVERAGE ADJUSTED GROSS INCOME
by OREGON COUNTIES

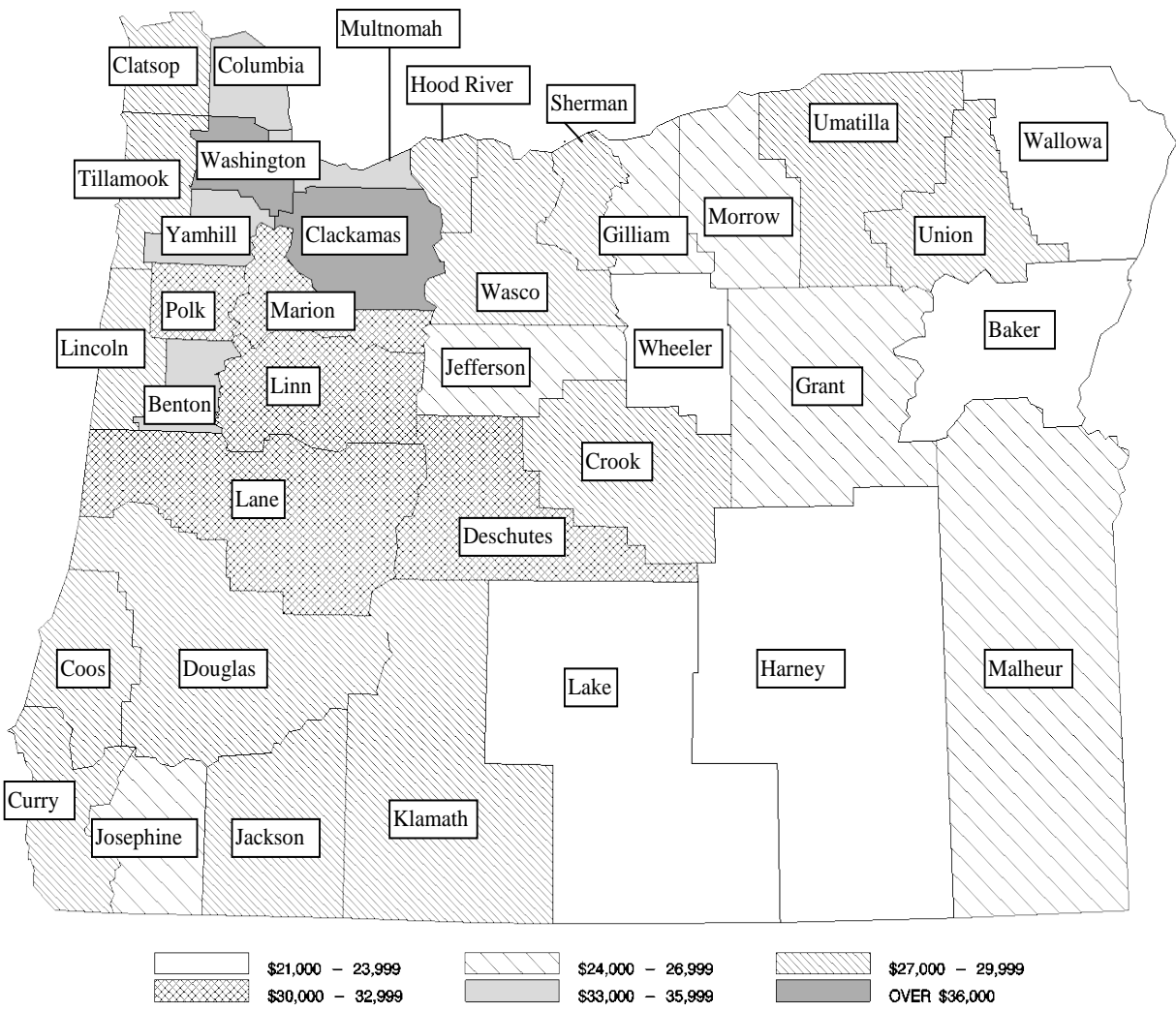


EXHIBIT 13

AVERAGE TAX DUE

by OREGON COUNTIES

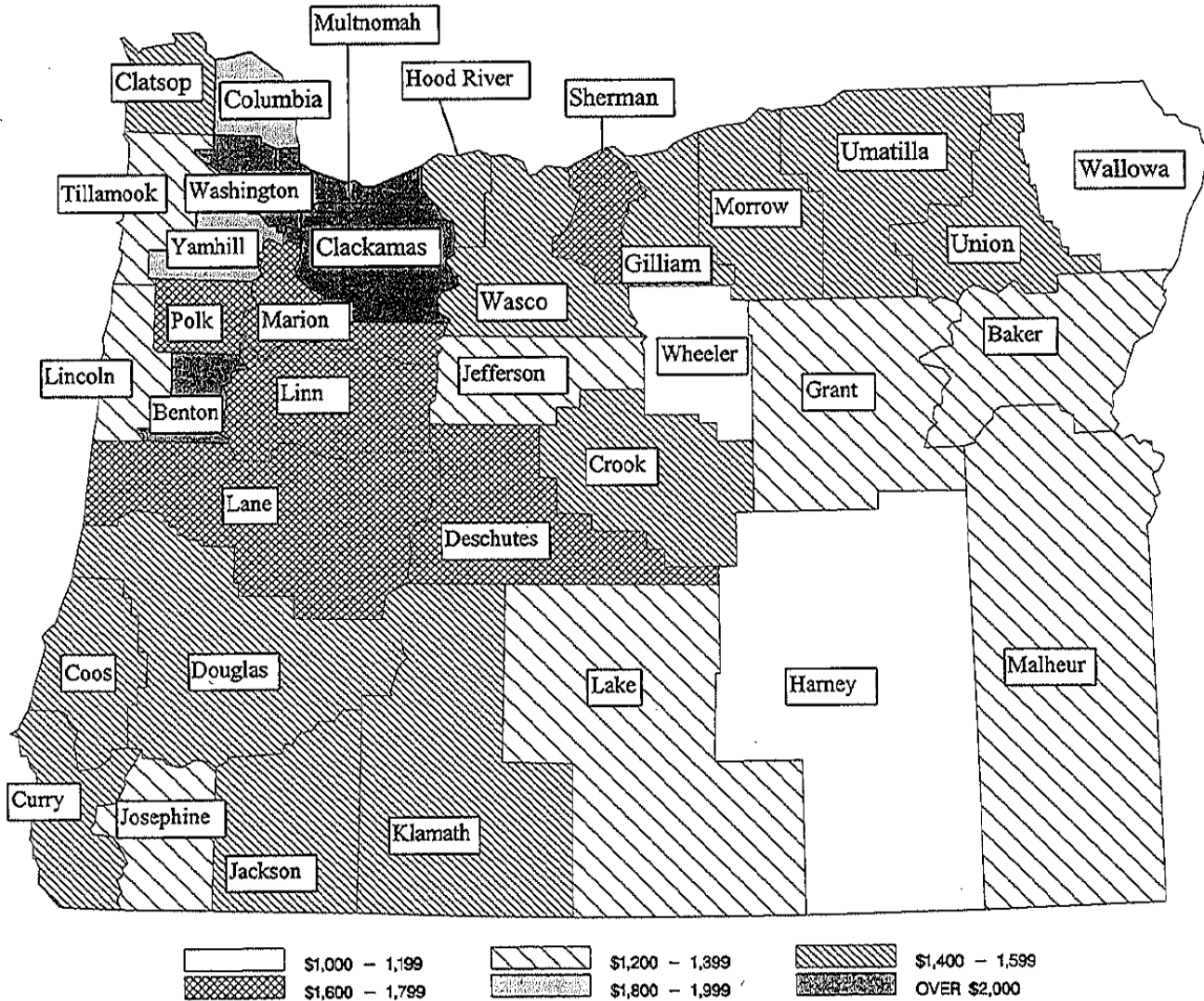


EXHIBIT 14
EFFECTIVE INCOME TAX RATES
by OREGON COUNTIES

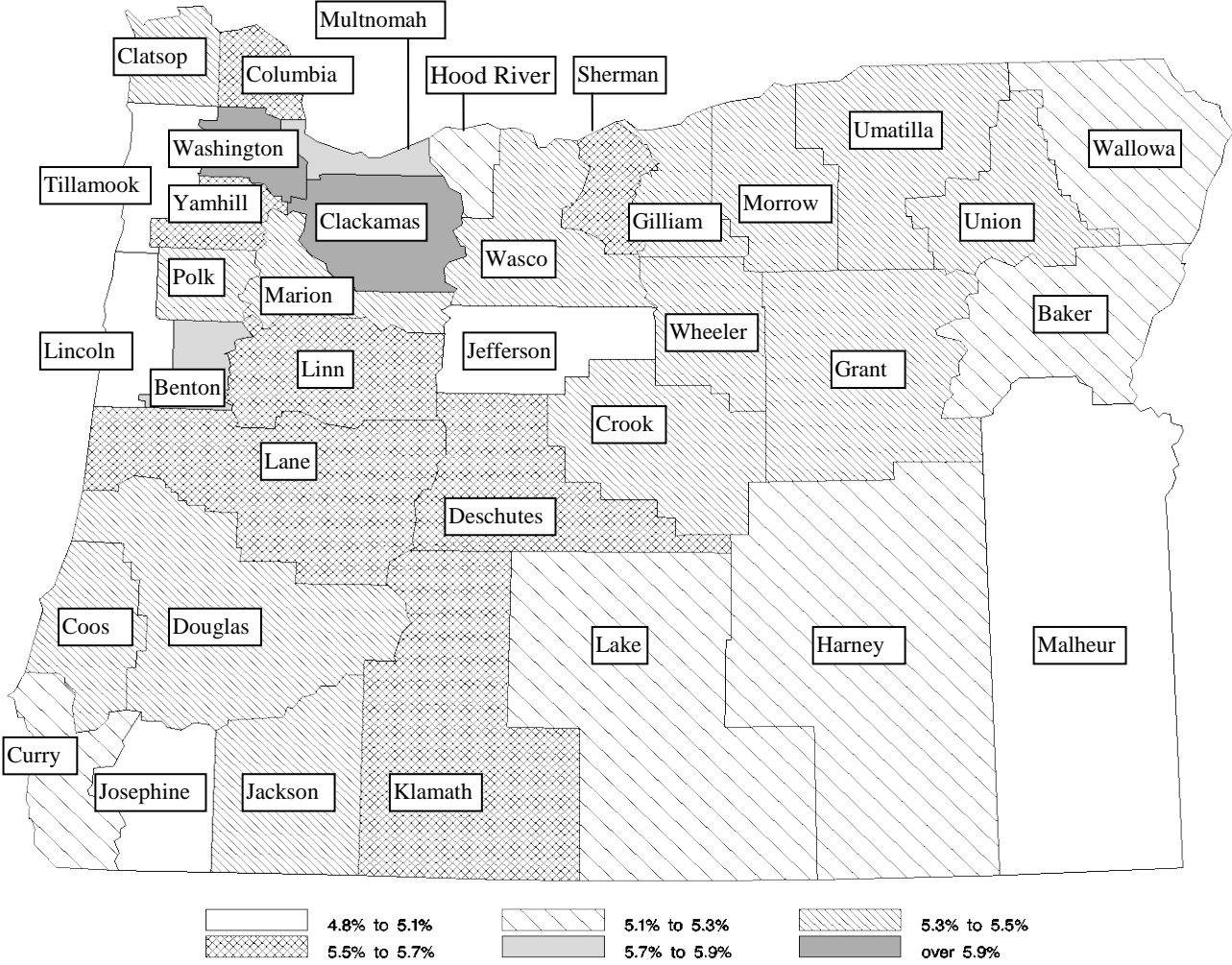


TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS) BY COUNTY
FOR ALL RETURNS IN OREGON

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

COUNTY	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
BAKER	6,440	13,672	151,544	581	5,233	7,770	27,965	119,742	9,510	0	9,510	1,427	340	7,744
BENTON	29,038	55,682	1,032,564	4,121	32,808	46,254	153,003	814,520	67,608	1	67,609	6,149	676	60,785
CLACKAMAS	143,841	297,375	5,924,771	17,137	161,620	248,571	946,905	4,642,384	387,798	19	387,816	33,111	4,422	350,283
CLATSOP	13,884	27,603	399,890	1,613	14,817	19,516	66,377	306,871	24,872	0	24,872	2,960	508	21,404
COLLUMBI A	17,015	37,158	577,585	1,027	14,483	29,075	86,633	452,316	37,028	0	37,028	4,156	333	32,539
COOS	23,714	49,110	667,500	2,249	21,921	32,233	106,045	522,504	42,271	0	42,271	5,203	746	36,321
CROOK	6,344	13,875	176,581	672	5,733	9,257	30,348	141,320	11,395	0	11,395	1,497	237	9,661
CURRY	8,577	17,339	233,396	1,512	10,831	10,800	46,209	176,498	14,203	0	14,203	1,784	391	12,028
DESCHUTES	43,041	87,937	1,384,754	7,225	44,474	62,794	255,633	1,073,830	87,945	3	87,948	9,426	2,261	76,261
DOUGLAS	37,826	81,347	1,061,102	4,604	31,983	53,089	183,160	829,018	66,818	0	66,818	8,694	1,393	56,730
GILLIAM	808	1,644	21,800	108	954	1,174	3,096	17,252	1,393	0	1,393	179	22	1,193
GRANT	3,229	7,015	82,281	205	3,185	4,401	13,198	66,467	5,332	0	5,332	746	117	4,470
HARNEY	2,827	6,042	60,609	119	2,251	3,327	11,140	48,960	3,859	0	3,859	621	103	3,135
HOOD RIVER	8,455	19,061	231,499	2,588	8,061	10,912	37,933	182,566	14,728	0	14,728	2,017	443	12,268
JACKSON	67,470	140,239	2,008,848	10,967	71,194	92,985	361,325	1,531,994	124,282	1	124,283	14,924	2,590	106,769
JEFFERSON	5,490	12,746	144,524	516	17,885	7,222	23,157	104,039	8,351	0	8,351	1,202	175	6,973
JOSEPHINE	26,674	55,957	684,534	3,014	25,027	32,408	131,034	516,943	41,191	3	41,194	5,812	1,028	34,354
KLANATH	23,299	49,736	648,455	1,580	20,168	31,323	104,215	518,417	41,986	0	41,986	5,208	595	36,183
LAKE	2,905	6,483	68,591	122	1,942	3,582	11,226	55,156	4,378	0	4,378	672	107	3,599
LANE	125,501	246,446	4,018,289	15,110	122,472	184,746	648,937	3,123,443	256,162	128	256,290	26,818	4,413	225,060
LINCOLN	18,327	36,009	501,556	2,355	22,109	24,382	95,403	372,070	29,920	3	29,922	3,780	703	25,439
LINN	41,503	87,779	1,290,804	2,950	32,204	63,863	194,866	1,016,791	82,812	2	82,813	9,662	1,490	71,662
MALHEUR	10,213	23,446	252,233	1,105	9,593	11,964	41,432	202,893	16,233	0	16,233	2,416	1,322	12,495
MARION	108,688	234,008	3,386,085	9,122	102,327	158,916	555,025	2,624,494	213,848	0	213,848	25,504	2,980	185,363
MORROW	3,423	8,127	89,872	173	2,387	4,556	13,528	72,186	5,781	0	5,781	872	108	4,801
MULTNOMAH	291,721	537,578	10,391,374	34,590	311,778	471,864	1,620,524	8,123,733	674,482	2	674,484	59,298	9,299	605,888
POLK	22,133	47,283	697,734	1,863	23,195	33,123	118,002	535,558	43,653	1	43,653	5,145	1,020	37,488
SHERMAN	835	1,783	24,354	91	1,273	1,250	3,630	19,351	1,573	0	1,573	193	24	1,356
TILLAMOOK	9,636	19,513	261,504	1,006	9,423	12,568	46,090	199,315	15,738	1	15,739	2,065	421	13,253
UMATILLA	25,071	55,521	697,940	1,787	21,118	34,425	105,214	551,492	44,497	0	44,497	5,960	993	37,544
UNIION	9,775	20,836	270,619	805	8,335	13,915	43,854	212,732	17,171	0	17,171	2,241	541	14,389
WALLOWA	3,134	6,714	71,887	194	2,451	3,756	13,800	57,435	4,571	0	4,571	679	185	3,707
WASCO	9,029	19,069	266,100	861	9,085	12,909	42,463	206,711	16,754	1	16,755	2,064	485	14,207
WASHINGTON	151,596	318,488	6,565,681	15,656	148,482	269,625	957,996	5,261,986	441,882	2	441,884	35,494	3,806	402,584
WHEELER	639	1,302	13,628	127	551	689	2,529	11,001	873	0	873	129	17	727
YAMHILL	29,952	65,986	994,525	2,818	33,540	45,602	161,353	777,294	63,690	1	63,691	7,249	909	55,533
CLARK CO	43,498	105,617	1,258,859	5,065	26,501	59,644	185,269	1,013,195	82,132	119	82,251	7,794	589	73,868
OTHER WA	24,829	54,795	466,632	5,570	39,290	19,133	73,667	384,659	30,778	13	30,791	2,681	285	27,825
CALIFORNIA	19,915	38,918	366,269	8,821	35,397	11,434	74,087	321,645	26,453	0	26,453	1,684	11,404	13,365
IDAHO	9,230	21,869	142,774	6,473	4,230	6,473	22,290	116,263	9,029	0	9,029	1,162	171	7,697
OTHER STA	37,489	72,515	642,372	6,020	43,092	24,595	191,227	553,118	45,086	9	45,095	3,541	1,244	40,310
TOTAL	1,467,014	3,003,623	48,231,919	176,729	1,503,402	2,176,123	7,809,788	37,878,066	3,118,066	308	3,118,374	312,217	58,896	2,747,261

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

COUNTY	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	813	AVERAGE FED TAX SUBTRACT	AVERAGE STD/ITEM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	AVG INT ON INST SALES	AVERAGE TOTAL TAX	AVG CREDIT EXEMPT	OTHER	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
BAKER	6,440	2.12	23,532	90	813	1,207	4,342	18,593	1,477	0	1,477	222	53	1,202	5.1	6.5	79.0
BENTON	29,038	1.92	35,559	142	1,130	1,593	5,269	28,050	2,328	0	2,328	212	23	2,093	5.9	7.5	78.9
CLACKAMAS	143,841	2.07	41,190	119	1,124	1,728	6,583	32,274	2,696	0	2,696	230	31	2,435	5.9	7.5	78.4
CLATSOP	13,884	1.99	28,802	116	1,067	1,406	4,781	22,102	1,791	0	1,791	213	37	1,542	5.4	7.0	76.7
CLATSOP	17,015	2.18	33,946	60	851	1,709	5,092	26,583	2,176	0	2,176	244	20	1,912	5.6	7.2	78.3
COOS	23,714	2.07	28,148	95	924	1,359	4,472	22,034	1,783	0	1,783	219	31	1,532	5.4	7.0	78.3
CROOK	6,344	2.19	27,834	106	904	1,459	4,784	22,276	1,796	0	1,796	236	37	1,523	5.5	6.8	80.0
CURRY	8,577	2.02	27,212	176	1,263	1,259	5,388	20,578	1,656	0	1,656	208	46	1,402	5.2	6.8	75.6
DESCHUTES	43,041	2.04	32,173	168	1,033	1,459	5,939	24,949	2,043	0	2,043	219	53	1,772	5.5	7.1	77.5
DOUGLAS	37,826	2.15	28,052	122	846	1,404	4,842	21,917	1,766	0	1,766	230	37	1,500	5.3	6.8	78.1
ELLIAM	808	2.03	26,980	133	1,181	1,453	3,832	21,352	1,724	0	1,724	221	27	1,476	5.5	6.9	79.1
GRANT	3,229	2.17	25,482	64	986	1,363	4,087	20,584	1,651	0	1,651	231	36	1,384	5.4	6.7	80.8
HARNEY	2,827	2.14	21,439	42	796	1,177	3,940	17,319	1,365	0	1,365	220	36	1,109	5.2	6.4	80.8
HOOD RIVER	8,455	2.25	27,380	306	953	1,291	4,486	21,593	1,742	0	1,742	239	52	1,451	5.3	6.7	78.9
JACKSON	67,470	2.08	29,774	163	1,055	1,378	5,355	22,706	1,842	0	1,842	221	38	1,582	5.3	7.0	76.3
JEFFERSON	5,490	2.32	26,325	94	3,258	1,315	4,218	18,951	1,521	0	1,521	219	32	1,270	4.8	6.7	72.0
JOSEPHINE	26,674	2.10	25,663	113	938	1,215	4,912	19,380	1,544	0	1,544	218	39	1,288	5.0	6.6	75.5
KLAMATH	23,299	2.13	27,832	68	866	1,344	4,473	22,251	1,802	0	1,802	224	26	1,553	5.6	7.0	79.9
LAKE	2,905	2.23	23,611	42	669	1,233	3,864	18,987	1,507	0	1,507	231	37	1,239	5.2	6.5	80.4
LANE	125,501	1.96	32,018	120	976	1,472	5,171	24,888	2,041	1	2,042	214	35	1,793	5.6	7.2	77.7
LINCOLN	18,327	1.96	27,367	129	1,206	1,330	5,206	20,302	1,633	0	1,633	206	38	1,388	5.1	6.8	74.2
LINCOLN	41,503	2.12	31,101	71	776	1,539	4,695	24,499	1,995	0	1,995	233	36	1,727	5.6	7.0	78.8
MALHEUR	10,213	2.30	24,697	108	939	1,171	4,057	19,866	1,589	0	1,589	237	129	1,223	5.0	6.2	80.4
MARION	108,688	2.15	31,154	84	941	1,462	5,107	24,147	1,968	0	1,968	235	27	1,705	5.5	7.1	77.5
MORROW	3,423	2.37	26,255	51	697	1,331	3,952	21,089	1,689	0	1,689	255	32	1,403	5.3	6.7	80.3
MULTNOMAH	291,721	1.84	35,621	119	1,069	1,618	5,555	27,848	2,312	0	2,312	203	32	2,077	5.8	7.5	78.2
POLK	22,133	2.14	31,525	84	1,048	1,497	5,331	24,197	1,972	0	1,972	232	46	1,694	5.4	7.0	76.8
SHERMAN	9,835	2.14	29,167	109	1,524	1,497	4,348	23,175	1,883	0	1,883	231	29	1,624	5.6	7.0	79.5
TILLAMOOK	9,636	2.03	27,138	104	978	1,304	4,783	20,684	1,633	0	1,633	214	44	1,375	5.1	6.6	76.2
UMATILLA	25,071	2.21	27,839	71	842	1,373	4,197	21,997	1,775	0	1,775	238	40	1,498	5.4	6.8	79.0
UNIION	9,775	2.13	27,685	82	853	1,423	4,486	21,763	1,757	0	1,757	229	55	1,472	5.3	6.8	78.6
WALLOWA	3,134	2.14	22,938	62	782	1,198	4,403	18,326	1,458	0	1,458	217	59	1,183	5.3	6.8	79.9
WASCO	9,029	2.11	29,472	95	1,006	1,430	4,703	22,894	1,856	0	1,856	229	54	1,573	5.2	6.9	77.7
WASHINGTON	151,596	2.10	43,310	103	979	1,779	6,319	34,711	2,915	0	2,915	234	25	2,656	5.9	7.7	80.1
WHEELER	639	2.04	21,327	199	862	1,078	3,957	17,216	1,366	0	1,366	201	27	1,137	5.3	6.6	80.7
YAMHILL	29,952	2.20	33,204	94	1,120	1,522	5,387	25,951	2,126	0	2,126	242	30	1,854	5.6	7.1	78.2
CLARK CO	43,498	2.43	28,941	116	609	1,371	4,259	23,293	1,888	3	1,891	179	14	1,698	5.9	7.3	80.5
OTHER WA	24,829	2.21	18,794	224	1,582	1,771	2,967	15,492	1,240	1	1,240	108	11	1,121	6.0	7.2	82.4
CALIFORNIA	19,915	1.95	18,392	443	1,777	574	3,720	16,146	1,328	0	1,328	85	573	671	3.6	4.2	87.8
IDAHO	9,230	2.37	15,469	73	458	701	2,415	12,596	978	0	978	126	19	834	5.4	6.6	81.4
OTHER STA.	37,489	1.93	17,135	161	1,149	656	5,101	14,754	1,203	0	1,203	94	33	1,075	6.3	7.3	86.1
TOTAL	1,467,014	2.05	32,878	120	1,025	1,483	5,324	25,820	2,125	0	2,126	213	40	1,873	5.7	7.3	78.5

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

COUNTY	# OF RETURNS		JOINT RETURNS		SINGLE RETURNS		HEAD-HOLD RETURNS		SEPARATE RETURNS		TAXABLE RETURNS		FULL-YEAR RETURNS		PART-YEAR RETURNS		NONRESIDENT RETURNS	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
BAKER	6,440		3,426	53.2	2,366	36.7	527	8.2	121	1.9	5,119	79.5	6,262	97.2	161	2.5	17	0.3
BENTON	29,038		12,826	44.2	13,838	47.7	1,858	6.4	516	1.8	25,551	88.0	27,468	94.6	1,108	3.8	462	1.6
CLACKAMAS	143,841		69,682	48.4	59,650	41.5	12,239	8.5	2,270	1.6	127,394	88.6	139,585	97.0	3,701	2.6	555	0.4
CLATSOP	13,884		6,347	45.7	5,942	42.8	1,321	9.5	274	2.0	11,710	84.3	13,382	96.4	353	2.5	149	1.1
COLUMBIA	17,015		9,101	53.5	6,201	36.4	1,470	8.6	243	1.4	15,016	88.3	16,585	97.5	342	2.0	88	0.5
COOS	23,714		12,102	51.0	9,035	38.1	2,180	9.2	397	1.7	19,301	81.4	23,050	97.2	513	2.2	151	0.6
CROOK	6,344		3,484	54.9	2,236	35.2	528	8.3	96	1.5	5,305	83.6	6,192	97.6	130	2.0	22	0.3
CURRY	8,577		4,639	54.1	3,163	36.9	627	7.3	148	1.7	6,749	78.7	8,228	95.9	298	3.5	51	0.6
DESCHUTES	43,041		21,680	50.4	17,059	39.6	3,538	8.2	764	1.8	36,402	84.6	41,292	95.9	1,566	3.6	183	0.4
DOUGLAS	37,826		20,349	53.8	13,534	35.8	3,386	9.0	557	1.5	31,212	82.5	36,767	97.2	902	2.4	157	0.4
GLI LLIAM	808		420	52.0	323	40.0	52	6.4	13	1.6	676	83.7	785	97.2	22	2.7	1	0.1
GRANT	3,229		1,772	54.9	1,174	36.4	241	7.5	42	1.3	2,648	82.0	3,165	98.0	57	1.8	7	0.2
HARNEY	2,827		1,510	53.4	1,073	38.0	209	7.4	35	1.2	2,219	78.5	2,757	97.5	62	2.2	8	0.3
HOOD RIVER	8,455		4,239	50.1	3,306	39.2	784	9.3	126	1.5	6,936	82.0	8,136	96.2	254	3.0	65	0.8
JACKSON	67,470		33,167	49.2	26,469	39.2	6,720	10.0	1,114	1.7	56,040	83.1	65,041	96.4	2,145	3.2	284	0.4
JEFFERSON	5,490		2,645	48.2	1,974	36.0	792	14.4	79	1.4	4,037	73.5	5,365	97.7	114	2.1	11	0.2
JOSEPHINE	26,674		14,154	53.1	9,745	36.5	2,414	9.1	361	1.4	21,178	79.4	25,806	96.7	783	2.9	85	0.3
KLAMATH	23,299		11,783	50.6	8,691	37.3	2,495	10.7	330	1.4	18,999	81.5	22,481	96.5	677	2.9	141	0.6
LAKE	2,905		1,644	56.6	981	33.8	245	8.4	35	1.2	2,347	80.8	2,797	96.3	71	2.4	37	1.3
LANE	125,501		57,059	45.5	55,359	44.1	11,042	8.8	2,041	1.6	107,263	85.9	121,050	96.5	3,534	2.8	917	0.7
LINCOLN	18,327		8,667	47.3	7,539	41.1	1,778	9.7	343	1.9	14,974	81.7	17,648	96.3	593	3.2	86	0.5
LI NN	41,503		21,203	51.1	15,921	38.4	3,747	9.0	632	1.5	35,737	86.1	40,558	97.7	807	1.9	141	0.3
MALHEUR	10,213		5,258	51.5	3,686	36.1	1,123	11.0	146	1.4	8,145	79.8	9,802	96.0	274	2.7	137	1.3
MARI ON	108,688		50,138	46.1	43,739	40.2	13,060	12.0	1,751	1.6	92,363	85.0	106,121	97.6	2,177	2.0	390	0.4
MORROW	3,423		1,785	52.1	1,180	34.5	426	12.4	32	0.9	2,812	82.2	3,327	97.2	81	2.4	15	0.4
MULTNOMAH	291,721		107,518	36.9	150,292	51.5	28,896	9.9	5,015	1.7	256,858	88.0	280,879	96.3	9,137	3.1	1,705	0.6
POLK	22,133		11,122	50.3	8,584	38.8	2,089	9.4	338	1.5	18,748	84.7	21,604	97.6	429	1.9	100	0.5
SHERMAN	835		451	54.0	318	38.1	51	6.1	15	1.8	691	82.8	820	98.2	10	1.2	5	0.6
TILLAMOOK	9,636		4,865	50.5	3,808	39.5	843	8.7	120	1.2	7,861	81.6	9,373	97.3	207	2.1	56	0.6
UMATI LLA	25,071		12,166	48.5	9,347	37.3	3,163	12.6	395	1.6	20,815	83.0	24,314	97.0	643	2.6	114	0.5
UNI ON	9,775		5,140	52.6	3,732	38.2	755	7.7	148	1.5	8,102	82.9	9,519	97.4	202	2.1	54	0.6
WALLOWA	3,134		1,722	54.9	1,176	37.5	202	6.4	34	1.1	2,425	77.4	3,052	97.4	72	2.3	10	0.3
WASCO	9,029		4,561	50.5	3,488	38.6	864	9.6	116	1.3	7,505	83.1	8,810	97.6	183	2.0	36	0.4
WASHI NGTON	151,596		71,053	46.9	63,967	42.2	14,114	9.3	2,462	1.6	136,461	90.0	144,460	95.3	6,334	4.2	802	0.5
WHEELER	639		366	57.3	233	36.5	34	5.3	6	0.9	480	75.1	619	96.9	17	2.7	3	0.5
YAMHILL	29,952		15,266	51.0	11,236	37.5	2,990	10.0	460	1.5	25,720	85.9	29,158	97.3	660	2.2	134	0.4
CLARK CO.	43,498		25,554	58.7	13,644	31.4	3,588	8.2	712	1.6	40,187	92.4	1,904	4.4	2,346	5.4	39,248	90.2
OTHER WA.	24,829		13,412	54.0	9,230	37.2	1,630	6.6	557	2.2	21,126	85.1	2,702	10.9	4,694	18.9	17,433	70.2
CALI FORNIA	19,915		9,275	46.6	8,926	44.8	1,098	5.5	616	3.1	13,755	69.1	3,698	18.6	4,803	24.1	11,414	57.3
IDAHO	9,230		5,249	56.9	3,124	33.8	738	8.0	119	1.3	7,946	86.1	800	8.7	1,489	16.1	6,941	75.2
OTHER STA.	37,489		17,051	45.5	17,157	45.8	1,803	4.8	1,478	3.9	29,175	77.8	7,297	19.5	12,150	32.4	18,042	48.1
TOTAL	1,467,014		683,851	46.6	622,446	42.4	135,660	9.2	25,057	1.7	1,257,988	85.8	1,302,656	88.8	64,101	4.4	100,257	6.8

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

COUNTY	# OF RETURNS	ADJUSTED GROSS INCOME	FULL YEAR RETURNS									PART-YEAR AND NON-RESIDENTS	
			WAGES SALARIES TI PS	TAXABLE DI VI DENDS & I NTEREST	BUSI NESS I NCOME	PROPERTY SALES	TAXABLE PENSI ONS	RENT PARTNER ETC.	FARM	OTHER	ADJUST-MENTS	I NCOME	ADJUST
BAKER	6,440	151,544	98,320	14,787	8,055	10,516	17,690	6,804	-5,127	1,028	2,473	2,018	75
BENTON	29,038	1,032,564	700,529	64,506	39,170	58,316	88,035	41,824	-4,671	32,959	10,135	22,737	707
CLACKAMAS	143,841	5,924,771	4,144,536	319,421	305,628	240,972	384,546	334,542	-21,532	198,147	68,342	90,024	3,171
CLATSOP	13,884	399,890	241,550	28,931	30,612	20,027	44,540	23,889	-1,609	13,187	7,114	6,078	201
COLUMBIA	17,015	577,585	435,750	24,168	19,357	26,700	39,084	13,468	-4,804	22,515	4,859	6,381	174
COOS	23,714	667,500	418,012	53,112	39,071	40,826	71,001	26,920	-2,159	23,773	9,453	6,641	244
CROOK	6,344	176,581	123,392	14,265	10,367	11,889	15,979	6,695	-7,018	1,519	2,296	1,873	83
CURRY	8,577	233,396	110,002	26,523	17,196	21,898	39,060	14,162	-1,594	5,090	3,364	4,577	153
DESCHUTES	43,041	1,384,754	841,912	104,898	104,427	99,278	139,556	78,622	-16,124	33,010	23,786	24,080	1,118
DOUGLAS	37,826	1,061,102	711,996	75,007	49,404	78,877	108,428	13,896	-13,144	38,038	11,914	10,973	460
GILLIAM	808	21,800	13,606	1,863	330	1,309	2,059	2,040	447	426	449	179	10
GRANT	3,229	82,281	57,931	5,975	3,547	7,219	7,392	3,455	-4,524	1,590	980	701	25
HARNEY	2,827	60,609	45,019	5,368	2,289	4,827	5,662	829	-3,733	567	894	705	29
HOOD RIVER	8,455	231,499	157,147	17,433	12,378	9,368	17,559	9,716	-1,475	7,080	3,173	4,645	178
JACKSON	67,470	2,008,848	1,250,136	163,842	126,792	78,572	214,172	116,278	-11,874	68,987	26,671	29,786	1,172
JEFFERSON	5,490	144,524	105,470	8,581	4,763	6,260	10,336	5,263	-755	4,639	1,418	1,447	62
JOSEPHINE	26,674	684,534	386,446	67,487	47,381	40,165	100,611	27,860	-5,007	21,211	10,514	9,277	384
KLAMATH	23,299	648,455	446,134	42,557	28,381	29,326	59,362	36,655	-7,836	12,246	7,859	9,867	378
LAKE	2,905	68,591	47,243	4,957	2,649	4,557	7,566	1,795	-2,004	1,443	960	1,370	26
LANE	125,501	4,018,289	2,651,044	263,941	195,306	221,742	330,171	213,515	-13,696	156,753	49,689	51,612	2,408
LINCOLN	18,327	501,556	283,525	44,824	41,104	23,739	71,474	24,342	-2,046	14,418	8,073	8,700	451
LI NN	41,503	1,290,804	930,788	67,893	49,733	43,097	96,778	59,533	910	44,174	13,776	12,239	365
MALHEUR	10,213	252,233	168,201	19,507	16,573	13,305	21,347	14,699	-3,223	1,316	4,101	4,746	138
MARI ON	108,688	3,386,085	2,344,349	202,996	142,206	120,677	296,084	174,939	-4,405	111,272	34,981	34,259	1,311
MORROW	3,423	89,872	64,563	4,588	3,692	3,662	6,630	4,543	830	1,554	1,341	1,171	20
MULTNOMAH	291,721	10,391,374	7,089,734	680,371	471,658	439,907	721,740	573,864	-5,948	372,516	116,087	169,721	6,101
POLK	22,133	697,734	477,018	44,973	31,072	27,170	71,860	31,933	-3,832	17,352	7,430	7,939	321
SHERMAN	835	24,354	11,317	1,952	1,368	902	2,651	3,222	3,749	-124	879	208	12
TILLAMOOK	9,636	261,504	149,865	22,620	15,536	19,315	35,851	9,503	-492	7,227	4,003	6,240	158
UMATILLA	25,071	697,940	488,572	34,177	36,195	23,246	55,983	39,400	-2,950	22,263	9,255	10,609	299
UNI ON	9,775	270,619	189,377	16,418	17,688	12,111	24,000	11,746	-5,227	5,923	4,078	2,761	99
WALLOWA	3,134	71,887	43,788	7,145	5,819	6,715	8,131	3,110	-2,663	4,420	1,463	914	30
WASCO	9,029	266,100	175,711	18,543	14,706	7,928	25,715	14,118	1,060	9,383	3,986	3,017	96
WASHI NGTON	151,596	6,565,681	4,650,628	336,200	307,223	328,014	336,245	296,603	-10,011	229,056	69,000	166,391	5,668
WHEELER	639	13,628	7,867	1,974	600	2,602	1,847	-107	-910	-128	184	77	11
YAMHILL	29,952	994,525	682,813	63,484	48,847	48,363	69,310	56,440	-7,526	33,071	10,473	10,603	408
CLARK CO.	43,498	1,258,859	47,993	2,778	2,042	3,397	2,624	2,159	-110	88	773	1,205,405	6,744
OTHER WA.	24,829	466,632	44,740	8,689	1,660	6,565	6,203	2,163	-370	3,846	546	397,619	3,937
CALI FORNIA	19,915	366,269	52,696	11,459	3,241	7,887	8,752	6,954	-1,275	812	887	281,894	5,264
IDAHO	9,230	142,774	15,583	1,167	583	577	1,250	1,843	-45	741	163	122,250	1,011
OTHER STA.	37,489	642,372	131,072	23,912	5,619	26,455	16,480	4,021	-968	7,666	2,299	435,663	5,247
TOTAL	1,467,014	48,231,919	31,036,376	2,923,092	2,264,271	2,178,277	3,584,763	2,313,254	-173,694	1,527,053	540,120	3,167,395	48,749

Section 7: Tables for individual counties and other states

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

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	101	225	6,345	10	125	1	733	0	0	0	0	0	0	0
NEG <10	74	144	2,558	1	34	0	260	0	0	0	0	0	0	0
0- 2	338	259	369	0	6	3	569	36	2	0	2	0	0	2
2- 4	425	394	1,281	3	21	9	928	442	24	0	24	10	1	12
4- 6	407	504	2,035	3	23	20	1,027	1,063	59	0	59	31	1	27
6- 8	322	525	2,242	6	52	22	953	1,315	77	0	77	40	2	35
8- 10	355	615	3,181	13	47	57	1,156	1,982	122	0	122	59	5	58
10- 12	393	742	4,327	14	89	108	1,256	2,902	188	0	188	80	8	100
12- 14	335	664	4,347	20	83	130	1,225	2,944	195	0	195	73	16	107
14- 16	335	709	5,017	56	106	184	1,275	3,549	245	0	245	80	15	150
16- 18	271	542	4,610	9	104	221	1,085	3,258	234	0	234	61	12	161
18- 20	267	605	5,083	5	105	246	1,002	3,747	273	0	273	71	13	189
20- 22	232	553	4,866	20	71	246	901	3,678	274	0	274	65	14	195
22- 24	206	512	4,733	10	73	270	907	3,502	261	0	261	60	9	192
24- 26	190	458	4,745	12	165	322	851	3,447	262	0	262	54	15	192
26- 28	165	429	4,441	8	96	315	790	3,248	249	0	249	51	10	188
28- 30	167	434	4,830	4	136	354	799	3,587	279	0	279	51	6	221
30- 32	135	351	4,181	17	108	320	674	3,105	243	0	243	42	6	196
32- 34	162	456	5,351	27	169	411	688	4,114	327	0	327	54	8	265
34- 36	139	406	4,869	2	106	369	686	3,710	296	0	296	49	7	240
36- 38	130	360	4,819	36	201	372	590	3,692	296	0	296	43	4	249
38- 40	97	262	3,777	4	119	276	518	2,868	231	0	231	31	3	196
40- 45	215	594	9,123	15	294	622	1,232	6,992	571	0	571	71	16	483
45- 50	204	659	9,663	13	243	593	1,283	7,557	621	0	621	79	10	532
50- 55	180	511	9,386	34	440	525	1,198	7,256	601	0	601	61	14	526
55- 60	122	381	6,985	14	208	359	785	5,646	472	0	472	46	3	424
60- 70	164	468	10,600	10	503	489	1,359	8,259	694	0	694	56	16	622
70- 80	105	313	7,816	37	370	315	815	6,358	541	0	541	37	7	497
80- 90	62	181	5,254	11	292	183	740	4,050	346	0	346	22	21	304
90-100	26	71	2,469	5	156	77	229	2,013	174	0	174	8	7	158
100-125	47	136	5,207	52	291	141	486	4,341	377	0	377	16	16	345
125-150	22	56	2,937	19	154	66	289	2,507	219	0	219	7	22	190
150-200	28	89	4,826	2	130	84	370	4,245	374	0	374	11	32	331
200-500	19	64	4,716	90	111	57	309	4,329	384	0	384	7	22	355
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	175	369	-6,602	11	160	1	993	-	-	0	-	0	0	-
TOTAL	1,847	2,297	9,110	25	149	111	4,633	4,838	284	0	284	141	8	135
0- 10	1,601	2,262	23,384	104	486	890	5,842	16,400	1,135	0	1,135	364	63	708
10- 20	1,601	2,262	23,384	104	486	890	5,842	16,400	1,135	0	1,135	364	63	708
20- 30	960	3,386	23,614	53	542	1,508	4,248	17,462	1,324	0	1,324	281	54	988
30- 40	663	1,835	22,996	87	703	1,749	3,155	17,489	1,394	0	1,394	219	28	1,147
40- 60	721	2,145	35,157	75	1,186	2,099	4,497	27,451	2,265	0	2,265	257	43	1,965
60- 100	357	1,033	26,140	63	1,322	1,064	3,143	20,679	1,755	0	1,755	123	51	1,580
100+	116	345	17,747	163	686	348	1,454	15,422	1,354	0	1,354	41	92	1,221
TOTAL	6,440	13,672	151,544	581	5,233	7,770	27,965	119,742	9,510	0	9,510	1,427	340	7,744

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ADDS	SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS EXEMPTS	OTHER	TAX DUE
NEG >10	67	127	-6,697	624	97	0	416	1	0	0	0	0	0	0
NEG <10	95	146	-214	5	20	0	310	0	0	0	0	0	0	0
0- 2	1,659	945	1,820	27	68	32	2,105	313	17	0	17	3	0	14
2- 4	1,847	1,316	5,492	28	80	70	3,383	2,246	118	0	118	46	2	70
4- 6	1,551	1,343	7,728	35	106	130	3,136	4,506	259	0	259	103	2	153
6- 8	1,510	1,739	10,558	14	210	219	3,606	6,867	419	0	419	156	5	258
8- 10	1,289	1,716	11,617	23	165	371	3,368	7,927	516	0	516	172	11	334
10- 12	1,288	1,871	14,110	44	214	573	3,842	9,773	669	0	669	197	19	453
12- 14	1,152	1,793	14,953	55	333	710	3,434	10,674	752	0	752	196	20	536
14- 16	1,007	1,657	15,058	20	253	801	3,152	10,951	794	0	794	185	20	590
16- 18	938	1,658	15,922	34	252	882	3,183	11,680	859	0	859	189	28	642
18- 20	865	1,494	16,452	52	226	1,041	3,150	12,195	922	0	922	171	23	728
20- 22	787	1,433	16,515	21	270	1,123	2,758	12,395	945	0	945	165	27	753
22- 24	799	1,445	18,367	43	422	1,351	2,983	13,714	1,063	0	1,063	168	20	875
24- 26	767	1,485	19,204	14	389	1,476	3,141	14,351	1,119	0	1,119	174	25	920
26- 28	671	1,333	18,124	82	334	1,473	2,512	13,887	1,095	0	1,095	157	18	920
28- 30	681	1,389	19,731	62	424	1,622	2,773	15,001	1,194	0	1,194	164	25	1,005
30- 32	639	1,419	19,803	16	415	1,569	2,730	15,108	1,208	0	1,208	167	21	1,020
32- 34	593	1,323	19,564	40	475	1,501	2,867	14,780	1,188	0	1,188	156	20	1,012
34- 36	569	1,344	19,907	64	640	1,501	3,024	14,819	1,193	0	1,193	157	16	1,020
36- 38	528	1,204	19,524	54	658	1,441	2,865	14,661	1,189	0	1,189	143	13	1,034
38- 40	508	1,188	19,799	32	655	1,436	2,662	15,078	1,228	0	1,228	141	12	1,074
40- 45	1,181	2,945	50,199	238	1,750	3,368	7,185	38,148	3,133	0	3,133	349	27	2,757
45- 50	1,101	2,895	52,237	145	1,721	3,168	7,226	40,314	3,338	0	3,338	344	19	2,975
50- 55	950	2,621	49,870	96	1,926	2,745	6,904	38,412	3,195	0	3,195	312	18	2,865
55- 60	886	2,509	50,875	118	2,106	2,592	6,835	39,463	3,306	0	3,306	299	16	2,991
60- 70	1,415	4,141	91,751	208	3,511	4,139	12,886	71,439	6,032	0	6,032	494	41	5,497
70- 80	999	2,987	74,646	184	2,830	2,941	10,050	59,071	5,029	0	5,029	357	29	4,643
80- 90	703	2,164	59,734	186	1,150	2,076	7,931	47,810	4,098	0	4,098	258	20	3,820
90- 100	497	1,536	47,031	168	1,924	1,465	6,011	37,844	3,262	0	3,262	183	22	3,058
100- 125	688	2,048	76,784	286	2,568	2,043	9,075	63,384	5,504	0	5,504	245	29	5,230
125- 150	313	976	42,674	264	1,299	918	4,899	35,823	3,133	0	3,133	116	12	3,005
150- 200	248	743	42,229	231	1,357	742	4,073	36,300	3,195	0	3,195	89	9	3,098
200- 300	132	407	31,062	188	870	395	2,768	27,216	2,412	0	2,412	49	38	3,325
300- 500	74	221	28,053	155	1,063	222	1,675	25,247	2,251	0	2,251	27	5	2,220
500+	41	121	38,084	269	1,025	120	4,085	33,123	2,970	1	2,971	15	65	2,891
NEGATIVE	162	273	-6,911	629	117	0	726	1	0	0	0	0	0	0
S 0- 10	7,856	7,059	37,215	128	630	822	15,598	21,859	1,330	0	1,330	481	20	830
U 10- 20	5,250	8,473	76,495	204	1,277	4,008	16,760	55,273	3,997	0	3,997	938	110	2,949
B 20- 30	3,705	7,085	91,941	222	1,839	7,045	14,166	69,347	5,417	0	5,417	828	115	4,473
T 30- 40	2,837	6,478	98,596	206	2,843	7,447	14,149	74,445	6,007	0	6,007	764	82	5,160
O 40- 60	4,118	10,970	203,181	595	7,502	11,872	28,150	156,336	12,972	0	12,972	1,304	81	11,587
T 60- 100	3,614	10,828	273,161	745	10,415	10,621	36,878	216,164	18,421	0	18,421	1,292	111	17,017
100+	1,496	4,516	258,886	1,392	8,184	4,439	26,576	221,094	19,465	1	19,466	540	157	18,769
TOTAL	29,038	55,682	1,032,564	4,121	32,808	46,254	153,003	814,520	67,608	1	67,609	6,149	676	60,785

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	329	675	31,681	887	301	18	3,815	96	8	0	8	1	0	7
NEG <10	524	840	-1,600	73	117	5	2,321	7	0	0	0	0	0	0
0- 2	6,308	3,747	6,951	122	234	104	9,246	946	52	0	52	7	1	45
2- 4	6,910	4,618	20,622	119	325	225	13,468	7,947	413	0	413	151	3	259
4- 6	6,236	5,619	31,083	120	465	536	14,149	17,282	981	0	981	381	10	590
6- 8	5,706	6,765	39,815	96	655	824	15,758	24,437	1,474	0	1,474	556	24	893
8- 10	5,412	7,803	48,746	203	852	1,471	16,694	31,252	2,008	0	2,008	733	41	1,234
10- 12	5,425	8,685	59,575	176	1,172	2,172	17,842	39,493	2,654	0	2,654	884	81	1,688
12- 14	5,238	8,775	68,072	132	1,368	2,822	18,129	46,664	3,232	0	3,232	944	109	2,179
14- 16	5,066	8,635	75,918	165	1,392	3,740	18,430	53,166	3,810	0	3,810	951	137	2,722
16- 18	4,840	8,476	82,265	145	1,472	4,522	18,379	58,661	4,311	0	4,311	946	143	3,222
18- 20	4,779	8,614	90,714	185	1,646	5,433	18,261	66,135	4,964	0	4,964	977	150	3,837
20- 22	4,501	8,525	94,465	245	1,491	6,012	18,090	69,342	5,274	0	5,274	980	128	4,165
22- 24	4,306	8,273	98,991	109	1,795	7,005	17,904	72,657	5,601	0	5,601	958	120	4,523
24- 26	4,008	7,959	100,157	221	1,866	7,588	17,751	73,531	5,731	0	5,731	926	118	4,688
26- 28	3,749	7,631	101,221	295	2,105	7,919	17,714	73,942	5,809	0	5,809	892	117	4,801
28- 30	3,506	7,372	101,693	252	2,465	7,938	17,107	74,656	5,915	0	5,915	865	97	4,952
30- 32	3,386	7,370	104,953	170	2,938	8,142	17,859	76,301	6,070	0	6,070	869	108	5,093
32- 34	3,145	6,926	103,716	131	2,687	7,958	17,247	76,050	6,092	0	6,092	818	73	5,201
34- 36	3,125	7,323	109,327	195	3,076	8,134	17,977	80,528	6,474	0	6,474	870	79	5,525
36- 38	3,188	7,710	117,962	212	3,332	8,568	19,479	86,917	7,020	0	7,020	916	76	6,028
38- 40	2,932	7,356	114,341	327	3,492	8,044	19,232	84,035	6,808	0	6,808	870	61	5,877
40- 45	6,776	17,501	287,776	412	8,449	19,080	46,203	214,541	17,527	0	17,527	2,085	129	15,312
45- 50	6,116	16,573	290,313	779	9,136	17,536	46,926	217,980	17,968	0	17,968	1,968	122	15,877
50- 55	5,665	16,064	297,069	377	9,067	16,474	47,266	224,882	18,655	0	18,655	1,915	110	16,630
55- 60	4,952	14,392	284,354	581	8,597	14,497	45,104	217,201	18,143	0	18,143	1,718	112	16,313
60- 70	7,594	22,323	491,334	774	16,350	22,369	76,880	376,913	31,737	0	31,737	2,666	185	28,886
70- 80	5,267	15,684	393,990	798	12,820	15,498	61,121	306,134	26,020	0	26,020	1,876	108	24,036
80- 90	3,572	10,786	302,297	569	9,422	10,528	45,324	237,794	20,362	0	20,362	1,288	74	18,999
90- 100	2,413	7,286	228,434	486	6,600	7,125	34,664	180,913	15,579	0	15,579	868	75	14,636
100- 125	3,384	10,233	374,861	915	10,095	9,997	54,815	301,126	26,119	0	26,119	1,222	127	24,771
125- 150	1,678	5,133	228,534	605	6,287	4,987	31,689	186,181	16,269	0	16,269	612	155	15,503
150- 200	1,645	5,085	281,946	974	7,038	4,895	34,059	237,000	20,850	0	20,850	607	205	20,038
200- 300	1,171	3,681	281,798	1,537	7,050	3,474	29,444	243,480	21,575	0	21,575	439	210	20,926
300- 500	600	1,812	224,388	826	5,055	1,781	19,603	198,923	17,730	0	17,730	217	382	17,132
500+	389	1,125	420,370	2,922	10,408	1,152	26,954	385,269	34,562	18	34,581	135	753	33,693
NEGATIVE	853	1,515	960	33	418	24	6,136	104	8	0	8	1	0	7
SUBS	30	28,552	147,218	660	2,531	3,159	69,316	81,863	4,929	0	4,929	1,828	80	3,022
0- 10	25,348	43,185	376,544	804	7,050	18,689	91,041	284,119	18,970	0	18,970	4,702	620	13,648
10- 20	20,070	39,760	496,527	1,122	9,723	36,462	88,566	384,129	28,330	0	28,330	4,621	580	23,129
20- 30	15,776	36,685	550,299	1,036	15,524	40,845	91,794	403,832	32,464	0	32,464	4,343	397	27,725
30- 40	23,509	64,530	1,159,512	2,149	35,249	67,588	185,499	874,604	72,293	0	72,293	7,687	473	64,133
40- 60	18,846	56,079	1,416,055	2,627	45,193	55,519	217,989	1,101,754	93,696	0	93,697	6,699	441	86,557
60- 100	8,867	27,069	1,811,898	7,779	45,932	26,286	196,564	1,551,979	137,106	18	137,125	3,231	1,832	132,062
TOTAL	143,841	297,375	5,924,771	17,137	161,620	248,571	946,905	4,642,384	387,798	19	387,816	33,111	4,422	350,283

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ADDS	SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS EXEMPTS	OTHER	TAX DUE
NEG >10	49	98	-3,249	0	250	0	409	0	0	0	0	0	0	0
NEG <10	88	167	-305	33	17	0	304	0	0	0	0	0	0	0
0- 2	695	590	765	15	14	6	1,135	98	6	0	6	2	0	4
2- 4	820	715	2,460	0	27	16	1,683	903	47	0	47	21	0	25
4- 6	807	848	4,034	31	60	45	1,997	2,219	125	0	125	57	1	66
6- 8	782	1,036	5,426	13	61	97	2,027	3,345	199	0	199	84	3	112
8- 10	663	994	5,968	12	78	153	1,940	3,880	247	0	247	97	6	143
10- 12	751	1,263	8,255	54	179	263	2,482	5,483	364	0	364	130	13	221
12- 14	704	1,186	9,142	29	209	363	2,505	6,230	430	0	430	128	17	285
14- 16	627	1,210	9,400	43	170	400	2,301	6,651	466	0	466	134	20	312
16- 18	571	1,066	9,699	26	202	486	2,176	6,889	497	0	497	120	20	357
18- 20	509	983	9,644	12	204	515	2,086	6,860	504	0	504	114	15	376
20- 22	408	829	8,567	36	145	507	1,678	6,281	470	0	470	97	14	359
22- 24	417	864	9,572	35	243	636	1,869	6,903	525	0	525	100	13	411
24- 26	432	918	10,791	39	219	799	1,901	7,937	613	0	613	107	19	488
26- 28	351	754	9,475	13	209	735	1,516	7,029	548	0	548	89	15	443
28- 30	379	856	10,983	247	296	852	1,742	8,357	661	0	661	101	14	546
30- 32	309	762	9,578	3	255	752	1,489	7,092	561	0	561	90	6	464
32- 34	296	731	9,763	28	340	733	1,567	7,161	567	0	567	87	6	475
34- 36	280	704	9,801	6	342	733	1,489	7,255	582	0	582	84	14	484
36- 38	249	637	9,222	37	386	685	1,312	6,876	553	0	553	76	7	471
38- 40	283	748	11,047	25	381	783	1,652	8,260	671	0	671	88	6	577
40- 45	575	1,564	24,399	132	811	1,640	3,541	18,546	1,513	0	1,513	187	10	1,316
45- 50	557	1,553	26,362	73	928	1,801	3,589	20,318	1,673	0	1,673	185	16	1,471
50- 55	422	1,177	22,090	62	1,066	1,221	2,887	16,982	1,410	0	1,410	140	5	1,265
55- 60	367	1,073	21,021	56	1,032	1,075	2,733	16,236	1,357	0	1,357	128	16	1,213
60- 70	528	1,531	34,016	108	1,537	1,554	4,421	26,612	2,241	0	2,241	184	10	2,048
70- 80	274	812	20,411	28	996	809	2,474	16,161	1,375	0	1,375	97	22	1,256
80- 90	196	558	16,522	63	761	585	2,188	13,060	1,118	0	1,118	67	8	1,043
90- 100	130	356	12,256	22	730	384	1,472	9,692	836	0	836	42	20	774
100- 125	137	370	15,051	134	948	411	1,756	12,069	1,048	0	1,048	44	42	961
125- 150	79	239	10,790	30	475	237	1,141	8,967	784	0	784	29	52	703
150- 200	73	211	12,518	82	412	215	1,278	10,696	942	0	942	25	27	890
200- 300	45	120	10,663	42	348	133	808	9,416	834	0	834	14	47	773
300+	31	80	13,753	42	488	93	826	12,387	1,106	0	1,106	9	25	1,071
NEGATIVE	137	265	-3,555	34	267	0	713	0	0	0	0	0	0	0
S 0- 10	3,767	4,183	18,654	71	239	317	8,783	10,444	623	0	623	262	11	351
U 10- 20	3,162	5,708	46,139	164	964	2,027	11,549	32,113	2,262	0	2,262	626	85	1,551
B 20- 30	1,987	4,221	49,389	370	1,112	3,529	8,707	36,507	2,816	0	2,816	494	75	2,247
T 30- 40	1,417	3,582	49,411	99	1,704	3,685	7,509	36,665	2,934	0	2,934	425	38	2,471
O 40- 60	1,921	5,367	93,872	323	3,836	5,537	12,750	72,082	5,952	0	5,952	641	46	5,265
T 60- 100	1,128	3,257	83,205	222	4,023	3,332	10,556	65,525	5,570	0	5,570	390	59	5,121
100+	365	1,020	62,775	330	2,672	1,088	5,809	53,536	4,715	0	4,715	122	193	4,399
TOTAL	13,884	27,603	399,890	1,613	14,817	19,516	66,377	306,871	24,872	0	24,872	2,960	508	21,4

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	35	70	-1,194	5	10	0	240	0	0	0	0	0	0	0
NEG <10	65	108	-238	1	5	0	315	0	0	0	0	0	0	0
0- 2	717	498	765	5	8	7	1,021	73	4	0	4	1	0	3
2- 4	785	614	2,308	131	34	18	1,562	948	53	0	53	17	0	36
4- 6	758	755	3,802	6	65	48	1,716	2,069	117	0	117	52	1	64
6- 8	691	830	4,824	5	68	89	1,830	2,967	178	0	178	71	2	105
8- 10	712	1,079	6,435	1	99	169	2,171	4,140	262	0	262	103	7	152
10- 12	640	1,038	7,045	29	154	222	2,095	4,685	310	0	310	112	11	187
12- 14	648	1,183	8,399	12	151	308	2,198	5,823	396	0	396	131	14	251
14- 16	629	1,172	9,415	80	216	433	2,237	6,673	469	0	469	130	18	321
16- 18	540	1,016	9,165	17	240	458	1,992	6,553	474	0	474	115	18	341
18- 20	546	1,039	10,347	16	178	587	2,052	7,629	566	0	566	120	17	429
20- 22	516	1,009	10,838	10	201	682	2,082	7,916	595	0	595	117	15	463
22- 24	481	1,033	11,070	4	167	711	2,033	8,192	623	0	623	121	15	487
24- 26	459	1,012	11,480	4	170	848	1,896	8,583	663	0	663	119	14	530
26- 28	439	1,029	11,838	7	233	920	1,803	8,905	695	0	695	122	9	564
28- 30	424	991	12,296	41	278	962	1,971	9,175	721	0	721	117	13	591
30- 32	442	1,069	13,712	6	326	1,073	2,062	10,324	819	0	819	127	10	683
32- 34	380	987	12,544	17	289	965	1,898	9,451	753	0	753	117	8	628
34- 36	402	1,020	14,054	60	313	1,073	2,065	10,663	855	0	855	122	10	722
36- 38	423	1,156	15,652	11	427	1,149	2,308	11,797	950	0	950	137	8	805
38- 40	403	1,053	15,721	9	303	1,128	2,077	12,222	993	0	993	125	5	862
40- 45	930	2,661	39,457	39	916	2,657	5,302	30,621	2,499	0	2,499	318	13	2,168
45- 50	926	2,735	43,913	40	962	2,683	5,775	34,540	2,848	0	2,848	327	11	2,509
50- 55	786	2,394	41,316	88	949	2,308	5,449	32,713	2,719	0	2,719	287	19	2,414
55- 60	715	2,156	41,121	18	1,101	2,103	5,502	32,442	2,713	0	2,713	257	7	2,449
60- 70	1,012	3,050	65,398	80	1,562	2,988	8,667	52,478	4,429	0	4,429	364	24	4,041
70- 80	573	1,677	42,786	98	900	1,690	5,291	35,095	2,991	0	2,991	201	6	2,784
80- 90	359	1,055	30,362	15	571	1,069	3,653	25,191	2,161	0	2,161	126	14	2,021
90-100	167	512	15,776	32	326	493	1,749	13,241	1,143	0	1,143	61	8	1,074
100-125	200	575	22,042	48	522	599	2,135	18,834	1,636	0	1,636	69	18	1,550
125-150	77	214	10,437	7	389	230	1,058	8,767	766	0	766	26	2	739
150-200	72	214	12,441	18	352	216	1,200	10,693	942	0	942	25	6	911
200-300	37	95	8,746	12	427	111	384	7,837	694	0	694	11	1	682
300-500	15	29	5,855	43	204	44	543	5,107	455	0	455	3	1	451
500+	11	30	7,655	11	1,367	33	301	5,969	534	0	534	3	9	522
NEGATIVE	100	178	-1,432	6	15	0	555	0	0	0	0	0	0	0
TOTAL	3,663	3,776	18,135	148	274	331	8,300	10,197	614	0	614	244	11	360
0- 10	3,003	3,448	44,371	154	938	2,008	10,574	31,364	2,216	0	2,216	609	78	1,529
20- 30	2,319	2,074	57,522	86	1,050	4,123	9,785	42,771	3,297	0	3,297	596	65	2,635
30- 40	2,050	2,285	71,684	103	658	5,388	10,411	54,457	4,369	0	4,369	628	41	3,700
40- 60	2,357	9,946	165,806	186	3,929	9,751	22,029	130,316	10,780	0	10,780	1,189	50	9,540
60- 100	2,111	6,294	154,322	225	3,359	6,240	19,360	126,004	10,724	0	10,724	752	52	9,920
100+	2,412	1,157	67,176	139	3,261	1,233	5,620	57,208	5,029	0	5,029	138	36	4,855
TOTAL	17,015	37,158	577,585	1,027	14,483	29,075	86,633	452,316	37,028	0	37,028	4,156	333	32,539

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	138	281	-7,527	28	241	4	1,035	0	0	0	0	0	0	0
NEG <10	172	306	-549	55	22	0	595	21	2	0	0	0	0	1
0- 2	1,202	1,041	1,310	26	23	15	2,110	140	8	0	8	2	0	6
2- 4	1,355	1,398	4,053	20	85	27	3,025	1,350	70	0	70	35	1	34
4- 6	1,294	1,638	6,498	20	56	63	3,131	3,420	191	0	191	103	3	85
6- 8	1,472	2,252	10,275	22	143	103	4,284	6,063	355	0	355	182	8	165
8- 10	1,285	2,224	11,548	17	198	244	4,025	7,351	460	0	460	210	17	232
10- 12	1,307	2,378	14,359	42	286	388	4,332	9,496	619	0	619	248	30	341
12- 14	1,184	2,295	15,380	24	261	474	4,487	10,392	692	0	692	251	37	405
14- 16	1,109	2,203	16,602	19	299	646	4,152	11,595	801	0	801	247	46	508
16- 18	947	1,889	16,064	33	248	748	3,706	11,525	822	0	822	217	37	568
18- 20	839	1,763	15,891	27	337	819	3,180	11,633	849	0	849	204	35	610
20- 22	755	1,631	15,822	27	370	922	3,038	11,569	860	0	860	189	37	634
22- 24	743	1,602	17,107	110	303	1,118	3,189	12,660	961	0	961	186	42	733
24- 26	696	1,512	17,413	27	362	1,309	2,765	13,040	1,005	0	1,005	179	39	786
26- 28	639	1,481	17,261	34	338	1,307	2,809	12,892	1,002	0	1,002	175	35	792
28- 30	627	1,485	18,168	19	432	1,408	2,753	13,601	1,064	0	1,064	177	33	855
30- 32	620	1,546	19,217	57	487	1,508	2,640	14,642	1,159	0	1,159	184	25	950
32- 34	551	1,394	18,179	15	515	1,427	2,633	13,712	1,090	0	1,090	165	31	895
34- 36	516	1,326	18,073	15	459	1,407	2,512	13,720	1,097	0	1,097	159	17	922
36- 38	495	1,265	18,317	31	567	1,396	2,560	13,829	1,111	0	1,111	151	14	946
38- 40	434	1,111	16,898	34	602	1,233	2,195	12,902	1,043	0	1,043	133	11	899
40- 45	1,020	2,711	43,261	65	1,429	2,924	5,641	33,338	2,721	0	2,721	324	22	2,375
45- 50	829	2,383	39,345	97	1,389	2,416	4,945	30,706	2,531	0	2,531	285	15	2,232
50- 55	697	2,040	36,508	103	1,319	2,065	4,522	28,718	2,383	0	2,383	244	24	2,116
55- 60	601	1,718	34,489	61	1,533	1,773	4,219	27,056	2,262	0	2,262	206	12	2,044
60- 70	752	2,165	48,562	80	2,069	2,232	5,560	38,783	3,272	0	3,272	259	14	2,999
70- 80	476	1,390	35,460	113	1,302	1,410	4,189	28,671	2,442	0	2,442	167	19	2,256
80- 90	266	765	22,472	128	1,010	785	2,550	18,265	1,566	0	1,566	92	10	1,465
90- 100	151	408	14,247	29	565	450	1,499	11,762	1,015	0	1,015	49	15	951
100- 125	182	488	20,236	188	1,170	542	2,021	16,704	1,452	0	1,452	58	31	1,363
125- 150	93	253	12,616	107	489	275	1,280	10,680	934	0	934	30	26	878
150- 200	123	369	21,134	116	949	368	1,746	18,212	1,604	0	1,604	44	24	1,536
200- 300	75	204	18,251	101	828	224	1,162	16,138	1,431	0	1,431	24	20	1,386
300- 500	41	125	15,146	210	409	123	866	13,958	1,245	0	1,245	15	3	1,227
500+	28	70	25,416	146	828	84	690	23,960	2,149	0	2,149	8	14	2,126
NEGATIVE	310	587	-8,076	83	263	4	1,630	21	2	0	2	0	0	1
S 0- 10	6,608	8,553	33,684	105	504	452	16,574	18,325	1,084	0	1,084	533	29	522
U 10- 20	5,386	10,528	78,295	145	1,431	3,074	19,857	54,642	3,784	0	3,784	1,168	184	2,432
B 20- 30	3,460	7,711	85,771	218	1,805	6,064	14,554	63,762	4,893	0	4,893	905	187	3,801
T 30- 40	2,616	6,642	90,684	153	2,630	6,971	12,540	68,804	5,500	0	5,500	792	98	4,611
O 40- 60	3,147	8,852	153,603	327	5,670	9,178	19,326	119,818	9,897	0	9,897	1,059	71	8,766
T 60- 100	1,645	4,728	120,742	350	4,946	4,877	13,797	97,482	8,295	0	8,295	566	58	7,671
100+	542	1,509	112,797	868	4,671	1,614	7,766	99,651	8,815	0	8,815	180	119	8,516
TOTAL	23,714	49,110	667,500	2,249	21,921	32,233	106,045	522,504	42,271	0	42,271	5,203	746	36,321

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	60	125	-7,919	82	38	5	531	0	0	0	0	0	0	0
NEG <10	44	68	-140	4	2	0	145	0	0	0	0	0	0	0
0- 2	333	267	350	11	7	2	549	31	2	0	2	0	0	1
2- 4	308	305	910	8	23	6	677	309	16	0	16	8	0	8
4- 6	264	309	1,316	4	20	12	673	676	37	0	37	18	0	19
6- 8	280	393	1,970	0	57	26	790	1,171	70	0	70	32	1	36
8- 10	312	548	2,816	3	31	64	989	1,770	111	0	111	50	3	58
10- 12	306	535	3,356	7	69	89	1,062	2,180	142	0	142	56	5	81
12- 14	287	559	3,722	6	25	109	1,063	2,551	170	0	170	61	11	99
14- 16	238	487	3,580	6	59	135	925	2,515	174	0	174	54	7	113
16- 18	241	492	4,095	1	57	187	961	2,897	205	0	205	56	9	140
18- 20	288	610	5,464	8	152	284	1,179	3,885	286	0	286	68	10	207
20- 22	281	608	5,903	3	39	344	1,072	4,451	336	0	336	72	8	256
22- 24	233	543	5,369	23	79	340	894	4,081	310	0	310	64	8	238
24- 26	160	379	4,005	38	59	280	715	2,988	229	0	229	45	8	176
26- 28	183	460	4,947	1	82	374	786	3,705	287	0	287	55	9	223
28- 30	188	448	5,454	9	161	432	843	4,059	319	0	319	53	7	259
30- 32	185	531	5,737	1	82	411	975	4,286	336	0	336	63	9	264
32- 34	194	515	6,395	32	95	492	881	4,959	395	0	395	62	3	330
34- 36	170	449	5,948	11	129	466	857	4,507	358	0	358	54	8	297
36- 38	144	409	5,322	2	134	393	775	4,033	323	0	323	49	5	269
38- 40	112	314	4,369	15	81	317	645	3,342	269	0	269	38	4	228
40- 45	345	993	14,653	11	384	1,002	1,909	11,369	926	0	926	119	11	796
45- 50	270	787	12,797	6	327	778	1,888	9,811	805	0	805	93	4	707
50- 55	202	605	10,593	10	316	590	1,452	8,245	684	0	684	72	3	608
55- 60	174	527	9,969	16	315	509	1,359	7,816	653	0	653	63	2	588
60- 70	207	630	13,347	13	452	615	1,756	10,538	888	0	888	76	6	806
70- 80	103	317	7,734	18	267	308	951	6,226	530	0	530	38	1	491
80- 90	71	206	5,981	14	136	206	683	4,969	426	0	426	25	10	391
90-100	36	109	3,425	1	96	108	409	2,813	243	0	243	13	0	229
100-125	49	146	5,363	14	233	147	583	4,414	383	0	383	17	31	335
125-150	26	73	3,574	51	120	78	430	2,997	263	0	263	9	15	239
150-200	26	77	4,443	12	193	78	395	3,790	333	0	333	9	16	308
200+	24	51	11,735	231	1,412	72	545	9,937	888	0	888	6	23	859
NEGATIVE	104	193	-8,059	87	40	5	677	0	0	0	0	0	0	0
0- 10	1,497	1,822	7,362	25	138	110	3,677	3,957	236	0	236	109	5	123
10- 20	1,360	683	20,218	28	363	804	5,190	14,028	976	0	976	296	41	640
20- 30	1,045	438	25,677	73	421	770	4,311	19,284	1,480	0	1,480	288	39	1,522
30- 40	805	218	27,771	60	520	1,078	4,133	21,126	1,682	0	1,682	265	29	1,388
40- 60	991	912	48,012	43	342	2,878	6,609	37,241	3,068	0	3,068	347	21	2,700
60- 100	417	1,262	30,486	47	950	1,236	3,799	24,547	2,086	0	2,086	151	18	1,917
100+	125	347	25,115	309	1,958	375	1,953	21,138	1,867	0	1,867	41	85	1,741
TOTAL	6,344	13,875	176,581	672	5,733	9,257	30,348	141,320	11,395	0	11,395	1,497	237	9,661

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	76	145	-4,498	193	26	0	427	0	0	0	0	0	0	0
NEG <10	101	175	-299	20	5	2	387	3	0	0	0	0	0	0
0- 2	438	445	478	15	20	3	866	53	3	0	3	1	0	2
2- 4	467	484	1,410	16	10	11	979	529	28	0	28	15	0	13
4- 6	454	621	2,266	9	33	19	1,181	1,150	65	0	65	36	1	28
6- 8	537	821	3,766	24	54	34	1,548	2,200	130	0	130	66	4	60
8- 10	473	809	4,255	6	92	84	1,609	2,598	163	0	163	73	5	85
10- 12	495	894	5,468	10	78	140	1,948	3,420	222	0	222	90	13	118
12- 14	494	960	6,406	20	182	194	1,967	4,168	277	0	277	102	22	153
14- 16	447	882	6,703	95	205	263	1,958	4,452	307	0	307	96	22	189
16- 18	378	755	6,404	25	183	276	1,783	4,256	298	0	298	84	15	199
18- 20	344	745	6,523	6	193	318	1,670	4,379	314	0	314	84	19	211
20- 22	289	595	6,078	29	138	340	4,039	4,229	312	0	312	69	15	227
22- 24	298	650	6,860	17	173	428	1,437	4,842	361	0	361	76	27	258
24- 26	276	615	6,889	97	248	478	1,347	4,919	374	0	374	71	20	263
26- 28	218	495	5,885	30	180	434	1,145	4,162	318	0	318	58	17	243
28- 30	209	493	6,059	62	140	461	1,063	4,461	348	0	348	58	21	269
30- 32	184	450	5,695	2	213	441	918	4,125	323	0	323	53	12	258
32- 34	189	470	6,227	36	217	482	1,044	4,578	361	0	361	56	18	288
34- 36	155	387	5,442	4	285	415	875	3,871	307	0	307	46	4	256
36- 38	176	459	5,523	30	309	491	905	4,848	388	0	388	55	6	327
38- 40	151	356	5,889	8	277	430	901	4,302	347	0	347	42	6	300
40- 45	340	897	14,413	51	687	983	2,171	10,627	862	0	862	107	10	745
45- 50	287	788	13,621	35	688	823	2,072	10,074	826	0	826	94	5	727
50- 55	228	609	11,972	88	818	670	1,750	8,860	733	0	733	72	4	658
55- 60	172	473	9,863	101	715	514	1,406	7,329	610	0	610	56	7	546
60- 70	226	620	14,578	56	1,062	660	2,159	10,753	902	0	902	74	13	815
70- 80	138	373	10,379	104	678	409	1,375	8,021	682	0	682	44	9	628
80- 90	82	204	6,955	142	495	244	984	5,374	460	0	460	24	10	426
90- 100	57	152	5,386	17	284	167	750	4,203	362	0	362	18	12	331
100- 125	73	182	8,106	25	596	217	1,080	6,238	541	0	541	22	19	500
125- 150	40	121	5,421	32	302	116	683	4,353	380	0	380	14	10	357
150- 200	33	84	5,804	58	453	99	721	4,612	406	0	406	10	1	395
200- 300	29	78	6,753	29	241	86	545	5,910	524	0	524	9	15	499
300+	23	52	19,715	19	548	69	517	18,600	1,668	0	1,668	7	28	1,633
NEGATIVE	177	320	-4,798	213	32	2	814	3	0	0	0	0	0	0
S 0- 10	2,369	3,180	12,175	71	210	151	6,184	6,530	390	0	390	192	11	187
U 10- 20	2,158	4,236	31,504	157	841	1,191	9,326	20,676	1,418	0	1,418	456	91	871
B 20- 30	1,290	2,848	31,771	236	879	2,141	9,030	22,613	1,712	0	1,712	332	101	1,279
T 30- 40	855	2,122	29,776	80	1,301	2,259	4,642	21,724	1,727	0	1,727	252	46	1,428
O 40- 60	1,027	2,767	49,869	274	2,908	2,989	7,399	36,890	3,032	0	3,032	329	26	2,676
T 60- 100	503	1,349	37,298	319	2,519	1,481	5,267	28,350	2,405	0	2,405	161	43	2,201
100+	198	517	45,800	163	2,141	586	3,546	39,714	3,518	0	3,518	61	72	3,384
TOTAL	8,577	17,339	233,396	1,512	10,831	10,800	46,209	176,498	14,203	0	14,203	1,784	391	12,028

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	254	538	33,644	675	468	16	2,746	189	16	0	16	0	0	16
NEG <10	298	504	1,002	54	116	5	1,357	9	1	0	1	0	0	0
0- 2	2,140	1,654	2,337	122	125	30	3,387	383	23	0	23	4	0	18
2- 4	2,338	1,943	6,972	21	119	71	4,797	2,633	140	0	140	55	2	84
4- 6	2,254	2,350	11,225	72	213	174	5,279	6,183	355	0	355	150	4	201
6- 8	2,090	2,794	14,557	74	246	237	5,812	8,866	533	0	533	226	7	300
8- 10	1,996	3,027	17,965	60	327	476	6,275	11,385	727	0	727	281	22	425
10- 12	1,963	3,240	21,614	298	435	712	6,765	14,268	958	0	958	327	31	600
12- 14	1,918	3,361	24,897	126	633	936	7,104	16,723	1,148	0	1,148	352	46	750
14- 16	1,858	3,419	27,849	79	527	1,239	7,234	19,110	1,344	0	1,344	368	60	917
16- 18	1,706	3,237	28,993	54	503	1,423	7,234	20,216	1,459	0	1,459	358	56	1,044
18- 20	1,637	3,260	31,073	86	595	1,621	7,261	21,844	1,611	0	1,611	362	66	1,183
20- 22	1,571	3,184	32,995	85	482	1,905	7,212	23,597	1,768	0	1,768	363	61	1,345
22- 24	1,406	3,134	32,344	73	592	2,002	6,542	23,352	1,769	0	1,769	363	58	1,348
24- 26	1,236	2,726	30,870	182	583	2,111	6,242	22,171	1,703	0	1,703	318	58	1,327
26- 28	1,123	2,649	30,287	66	691	2,170	5,940	21,644	1,674	0	1,674	311	61	1,301
28- 30	1,080	2,488	31,337	81	818	2,333	6,290	22,159	1,725	0	1,725	291	49	1,384
30- 32	1,065	2,611	33,009	47	817	2,456	6,098	23,715	1,860	0	1,860	310	56	1,494
32- 34	979	2,458	32,311	52	878	2,416	5,765	23,319	1,845	0	1,845	292	42	1,510
34- 36	906	2,321	31,659	69	766	2,337	5,682	22,987	1,830	0	1,830	276	39	1,515
36- 38	907	2,358	33,515	81	1,063	2,412	6,163	23,990	1,917	0	1,917	279	34	1,604
38- 40	831	2,147	32,390	55	943	2,288	5,605	23,632	1,902	0	1,902	256	26	1,620
40- 45	2,036	5,493	86,429	86	2,386	5,742	14,862	63,552	5,158	0	5,158	654	53	4,451
45- 50	1,704	4,832	80,788	211	2,450	4,909	13,568	60,077	4,924	0	4,924	577	32	4,315
50- 55	1,437	4,133	75,383	132	2,506	4,211	12,430	56,377	4,661	0	4,661	494	38	4,129
55- 60	1,133	3,229	65,012	206	2,806	3,308	10,679	48,476	4,031	0	4,031	385	30	3,617
60- 70	1,529	4,373	99,112	434	4,234	4,490	15,821	75,024	6,308	0	6,308	523	50	5,735
70- 80	1,036	2,975	77,295	260	3,484	3,026	12,298	58,811	4,991	0	4,991	355	36	4,601
80- 90	649	1,891	54,813	227	2,325	1,918	8,562	42,251	3,609	0	3,609	226	42	3,340
90-100	438	1,226	41,479	368	1,600	1,290	6,337	32,665	2,814	0	2,814	146	18	2,650
100-125	529	1,496	58,597	280	2,739	1,575	8,364	46,199	4,004	0	4,004	179	56	3,769
125-150	287	819	39,212	207	1,458	849	5,492	31,726	2,773	0	2,773	97	53	2,623
150-200	287	829	49,147	437	1,690	855	5,923	41,116	3,618	0	3,618	99	116	3,403
200-300	223	661	53,661	287	1,770	661	6,084	45,439	4,026	0	4,026	79	71	3,876
300-500	122	368	46,704	670	1,096	3,900	3,900	42,012	3,745	3	3,747	44	71	3,632
500+	75	209	83,568	906	1,993	224	4,525	77,732	6,974	3	6,975	25	815	6,135
NEGATIVE	552	1,042	34,646	730	584	22	4,102	198	17	0	17	1	0	16
SUBS	10,818	11,768	53,057	349	1,030	987	25,549	29,449	1,779	0	1,779	717	35	1,027
TOTAL	9,082	16,517	134,426	642	2,693	5,931	35,598	92,161	6,521	0	6,521	1,768	259	4,494
0- 10	6,416	14,181	157,833	488	3,165	10,520	32,226	112,923	8,639	0	8,639	1,646	287	6,706
10- 20	4,688	11,895	162,884	304	4,466	11,909	29,314	117,643	9,353	0	9,353	1,412	198	7,743
20- 30	6,310	17,687	307,612	636	10,148	18,170	51,538	228,482	18,774	0	18,774	2,110	152	16,511
30- 40	3,552	10,465	272,699	1,288	11,642	10,724	43,017	208,750	17,722	0	17,722	1,250	146	16,326
40- 60	1,523	4,382	330,889	2,786	10,746	4,529	34,288	284,224	25,140	3	25,143	523	1,183	23,437
TOTAL	43,041	87,937	1,384,754	7,225	44,474	62,794	255,633	1,073,830	87,945	3	87,948	9,426	2,261	76,261

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	176	376	-13,677	624	362	4	1,459	67	6	0	6	1	0	5
NEG <10	270	476	-914	29	93	4	1,114	0	0	0	0	0	0	0
0- 2	1,882	1,708	2,036	17	66	21	3,127	203	12	0	12	3	0	9
2- 4	2,038	2,142	6,068	26	101	34	4,564	2,022	105	0	105	53	1	52
4- 6	2,076	2,591	10,422	20	160	108	5,135	5,478	308	0	308	162	3	142
6- 8	2,051	2,975	14,357	99	264	182	5,627	8,643	513	0	513	242	10	261
8- 10	1,980	3,301	17,826	49	272	407	5,974	11,404	716	0	716	311	22	382
10- 12	1,829	3,381	20,082	69	310	539	6,279	13,182	861	0	861	348	41	472
12- 14	1,744	3,396	22,614	127	518	693	15,709	15,251	1,024	0	1,024	365	53	605
14- 16	1,578	3,133	23,679	69	472	941	6,002	16,527	1,145	0	1,145	348	72	726
16- 18	1,514	3,221	25,756	107	433	1,090	6,156	18,359	1,303	0	1,303	367	62	875
18- 20	1,425	3,032	27,076	98	582	1,379	5,632	19,667	1,435	0	1,435	350	71	1,014
20- 22	1,299	2,876	27,227	18	450	1,544	5,371	19,990	1,486	0	1,486	336	66	1,084
22- 24	1,183	2,654	27,142	36	515	1,706	4,908	20,107	1,519	0	1,519	312	54	1,153
24- 26	1,226	2,839	30,651	84	483	2,176	5,068	23,138	1,778	0	1,778	335	68	1,375
26- 28	1,194	2,922	32,235	52	506	2,412	5,011	24,402	1,893	0	1,893	346	50	1,497
28- 30	1,154	2,883	33,458	60	630	2,541	5,087	25,296	1,978	0	1,978	343	54	1,580
30- 32	1,022	2,657	31,704	66	690	2,448	4,555	24,096	1,897	0	1,897	316	67	1,513
32- 34	975	2,572	32,123	25	687	2,505	4,614	24,347	1,928	0	1,928	307	39	1,582
34- 36	906	2,498	31,680	42	1,043	2,406	4,217	24,357	1,945	0	1,945	298	27	1,620
36- 38	837	2,339	30,954	53	653	2,299	4,146	23,911	1,922	0	1,922	279	23	1,620
38- 40	839	2,343	32,732	40	841	2,371	4,351	25,210	2,035	0	2,035	281	27	1,727
40- 45	1,810	5,132	76,628	191	2,269	5,183	9,950	59,345	4,828	0	4,828	614	32	4,182
45- 50	1,495	4,316	70,820	89	1,941	4,349	8,976	55,643	4,581	0	4,581	517	50	4,014
50- 55	1,268	3,722	66,457	157	2,102	3,733	8,609	52,252	4,337	0	4,337	445	21	3,871
55- 60	901	2,660	51,734	147	1,924	2,672	6,302	40,984	3,424	0	3,424	318	27	3,078
60- 70	1,210	3,628	78,131	370	3,065	3,575	9,950	61,929	5,219	0	5,219	433	42	4,743
70- 80	638	1,807	47,563	154	1,868	1,887	5,834	38,152	3,248	0	3,248	215	38	2,995
80- 90	365	1,090	30,833	114	1,364	1,076	3,904	24,603	2,108	0	2,108	131	16	1,961
90-100	211	614	20,016	174	907	625	2,511	16,146	1,391	0	1,391	74	28	1,290
100-125	286	803	31,591	419	1,649	846	3,767	25,747	2,234	0	2,234	96	39	2,099
125-150	130	362	17,863	258	1,136	390	1,825	14,823	1,297	0	1,297	43	26	1,228
150-200	130	361	21,859	86	783	390	1,905	18,867	1,660	0	1,660	43	34	1,583
200-300	91	264	22,187	367	551	270	1,888	19,844	1,760	0	1,760	32	15	1,713
300-500	57	182	21,930	153	447	171	1,407	20,058	1,789	0	1,789	22	39	1,727
500+	36	91	38,260	117	1,846	108	2,142	34,966	3,137	0	3,137	11	176	2,951
NEGATIVE	446	852	-14,591	653	454	8	2,573	67	6	0	6	1	0	5
S 0- 10	10,027	12,717	50,710	211	864	753	24,427	27,750	1,653	0	1,653	771	36	846
U 10- 20	8,090	16,163	119,206	470	2,315	4,642	39,778	82,987	5,769	0	5,769	1,777	299	3,692
B 20- 30	6,056	14,174	150,712	251	2,584	10,380	25,445	112,934	8,653	0	8,653	1,671	293	6,689
T 30- 40	4,579	12,409	159,193	226	3,915	12,030	21,884	121,920	9,726	0	9,726	1,481	182	8,063
O 40- 60	5,474	15,830	265,638	584	8,236	15,938	33,921	208,224	17,169	0	17,169	1,893	130	15,145
T 60- 100	2,424	7,139	176,543	812	7,203	7,164	22,199	140,830	11,966	0	11,966	853	123	10,990
100+	730	2,063	153,689	1,399	6,412	2,175	12,935	134,306	11,877	0	11,877	247	329	11,301
TOTAL	37,826	81,347	1,061,102	4,604	31,983	53,089	183,160	829,018	66,818	0	66,818	8,694	1,393	56,730

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ADDS	SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS EXEMPTS	OTHER	TAX DUE
NEGATIVE	18	38	-459	0	13	0	54	0	0	0	0	0	0	0
0- 2	56	27	64	3	1	1	75	6	0	0	0	0	0	0
2- 4	58	40	174	0	1	1	114	64	3	0	3	1	0	2
4- 6	44	35	218	1	3	4	97	122	7	0	7	3	0	4
6- 8	27	38	188	0	4	3	74	110	7	0	7	3	0	4
8- 10	35	60	314	0	7	9	95	203	13	0	13	6	0	7
10- 12	34	52	374	0	6	13	119	239	16	0	16	5	0	10
12- 14	40	68	522	0	13	18	157	333	22	0	22	7	1	14
14- 16	33	69	497	0	2	21	103	371	26	0	26	8	1	16
16- 18	30	55	515	0	1	25	115	373	27	0	27	7	0	20
18- 20	19	34	365	0	26	22	83	235	17	0	17	4	1	13
20- 22	26	65	545	4	13	29	89	417	31	0	31	8	1	22
22- 24	18	39	415	0	12	27	78	298	23	0	23	5	0	18
24- 26	18	39	444	0	22	32	75	315	24	0	24	5	1	18
26- 28	17	45	461	0	12	32	95	330	26	0	26	5	0	20
28- 30	18	39	517	1	13	39	71	394	31	0	31	5	1	26
30- 32	23	63	715	0	28	51	91	545	43	0	43	7	0	36
32- 34	27	62	888	0	27	73	108	679	54	0	54	7	1	46
34- 36	21	57	738	1	29	55	99	555	44	0	44	7	1	36
36- 38	18	55	663	1	17	46	87	513	41	0	41	7	0	34
38- 40	21	52	817	2	34	62	86	637	52	0	52	6	0	45
40- 45	41	122	1,747	0	55	120	198	1,374	112	0	112	15	0	97
45- 50	29	92	1,380	2	9	85	141	1,148	95	0	95	11	0	83
50- 55	33	101	1,730	2	100	99	183	1,349	112	0	112	12	1	99
55- 60	27	84	1,553	4	44	81	124	1,308	110	0	110	10	0	99
60- 70	33	104	2,123	8	90	93	181	1,767	149	0	149	12	0	137
70- 80	19	49	1,406	32	138	57	112	1,131	96	0	96	6	5	85
80-100	12	28	1,053	2	105	36	98	817	70	0	70	3	1	66
100-300	13	32	1,834	45	128	39	96	1,617	142	0	142	4	5	133
300-500	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
NEGATIVE	18	38	-459	0	13	0	54	0	0	0	0	0	0	0
SUBTOTAL	808	1,644	21,800	108	954	1,174	3,096	17,252	1,393	0	1,393	179	22	1,193
0- 10	220	200	958	4	16	18	455	505	30	0	30	12	0	18
10- 20	156	278	2,273	0	47	100	577	1,552	108	0	108	31	3	74
20- 30	97	227	2,381	0	5	159	408	1,754	134	0	134	27	3	104
30- 40	110	289	3,820	3	3	287	471	2,929	235	0	235	35	3	197
40- 60	130	399	6,411	8	208	386	646	5,179	428	0	428	48	2	379
60-100	64	181	4,582	42	332	186	390	3,716	315	0	315	22	6	288
100+	13	32	1,834	45	128	39	96	1,617	142	0	142	4	5	133

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	49	104	-2,569	22	1,299	1	223	0	0	0	0	0	0	0
NEG <10	42	75	-174	0	20	0	182	0	0	0	0	0	0	0
0- 2	203	145	235	5	1	1	316	19	1	0	1	0	0	1
2- 4	182	163	526	0	8	2	389	170	9	0	9	4	0	5
4- 6	178	222	882	9	7	9	426	465	26	0	26	13	0	13
6- 8	146	216	1,014	2	15	15	392	596	35	0	35	17	1	17
8- 10	157	258	1,404	1	24	32	499	895	56	0	56	24	2	29
10- 12	149	284	1,636	1	5	44	496	1,103	71	0	71	31	3	38
12- 14	127	241	1,646	0	34	51	484	1,082	72	0	72	26	4	43
14- 16	118	252	1,761	1	29	61	438	1,244	85	0	85	29	3	53
16- 18	124	254	2,108	0	65	93	505	1,474	104	0	104	29	6	69
18- 20	138	301	2,628	1	15	132	489	1,992	147	0	147	36	5	106
20- 22	105	243	2,213	42	40	127	410	1,678	126	0	126	29	3	94
22- 24	104	263	2,398	1	28	137	399	1,835	139	0	139	31	6	101
24- 26	93	239	2,319	0	17	149	398	1,758	134	0	134	28	5	104
26- 28	97	242	2,614	3	34	192	406	1,986	154	0	154	29	5	120
28- 30	113	299	3,284	5	34	243	471	2,541	199	0	199	36	3	160
30- 32	100	272	3,092	1	35	237	379	2,442	193	0	193	33	4	156
32- 34	97	264	3,193	1	49	239	424	2,481	197	0	197	32	4	162
34- 36	80	238	2,800	23	77	209	374	2,162	172	0	172	29	3	141
36- 38	74	224	2,745	6	58	204	389	2,120	170	0	170	27	1	142
38- 40	79	227	3,084	0	72	227	373	2,413	195	0	195	27	3	166
40- 45	159	447	6,730	3	122	464	806	5,341	436	0	436	54	4	379
45- 50	118	342	5,600	14	132	351	628	4,502	371	0	371	41	2	328
50- 55	101	294	5,285	16	113	301	570	4,317	359	0	359	35	4	321
55- 60	72	214	4,118	5	121	212	456	3,357	282	0	282	25	3	254
60- 70	97	315	6,291	6	168	291	654	5,184	438	0	438	38	8	393
70- 80	51	163	3,804	4	121	153	401	3,132	267	0	267	20	1	247
80- 90	25	77	2,132	2	61	75	215	1,784	153	0	153	9	5	138
90- 100	10	29	937	1	28	30	72	808	70	0	70	3	0	66
100- 125	15	46	1,659	11	81	42	253	1,310	114	0	114	5	10	98
125- 150	10	21	1,334	7	90	30	100	1,121	98	0	98	3	0	96
150+	16	41	5,554	12	182	48	181	5,155	459	0	459	5	22	431
NEGATIVE	91	179	-2,743	22	1,319	1	405	0	0	0	0	0	0	0
S 0- 10	866	1,004	4,061	17	55	59	2,021	2,146	126	0	126	58	3	65
U 10- 20	656	1,332	9,779	4	149	381	2,412	6,894	479	0	479	150	20	309
B 20- 30	512	1,286	12,829	50	153	848	2,084	9,798	752	0	752	153	20	580
T 30- 40	430	1,225	14,913	31	292	1,115	1,939	11,618	928	0	928	147	15	766
O 40- 60	450	1,297	21,733	38	487	1,328	2,460	17,517	1,448	0	1,448	155	13	1,281
T 60- 100	183	584	13,164	12	378	549	1,342	10,908	928	0	928	70	14	844
100+	41	108	8,546	30	353	120	534	7,586	671	0	671	13	33	626
TOTAL	3,229	7,015	82,281	205	3,185	4,401	13,198	66,467	5,332	0	5,332	746	117	4,470

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$'000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	60	118	3,786	13	48	0	229	0	0	0	0	0	0	0
NEG <10	48	113	-198	1	5	0	180	0	0	0	0	0	0	0
0- 2	176	130	193	2	1	1	325	18	1	0	1	0	0	1
2- 4	163	160	488	2	5	3	339	171	9	0	9	5	0	4
4- 6	157	188	776	0	6	9	377	396	22	0	22	11	0	11
6- 8	163	259	1,125	3	7	15	420	685	40	0	40	20	1	20
8- 10	169	284	1,517	0	17	33	483	986	62	0	62	28	2	32
10- 12	161	310	1,766	0	21	48	511	1,186	77	0	77	33	3	41
12- 14	146	306	1,891	9	6	56	487	1,353	91	0	91	34	5	53
14- 16	115	238	1,730	1	14	65	428	1,235	85	0	85	26	7	52
16- 18	125	289	2,132	0	29	87	631	1,569	112	0	112	34	3	75
18- 20	111	254	2,113	10	47	97	491	1,519	109	0	109	29	5	76
20- 22	104	252	2,175	2	53	117	346	1,668	124	0	124	30	4	91
22- 24	117	271	2,698	7	80	177	387	2,065	157	0	157	32	7	119
24- 26	98	255	2,450	0	58	152	432	1,836	140	0	140	30	6	103
26- 28	68	186	1,835	2	52	130	271	1,387	107	0	107	22	3	82
28- 30	84	219	2,436	7	29	184	355	1,876	148	0	148	26	6	116
30- 32	79	192	2,450	0	55	199	314	1,882	149	0	149	23	1	124
32- 34	73	222	2,409	0	65	190	297	1,863	147	0	147	26	1	120
34- 36	57	159	1,995	1	66	151	293	1,486	118	0	118	19	0	99
36- 38	44	134	1,625	0	44	127	187	1,267	101	0	101	16	1	85
38- 40	48	114	1,874	2	54	140	272	1,410	114	0	114	14	2	99
40- 45	102	306	4,322	0	162	286	535	3,339	272	0	272	36	2	233
45- 50	73	231	3,459	0	45	213	398	2,804	231	0	231	28	5	199
50- 55	79	222	4,158	3	145	234	465	3,316	275	0	275	27	2	247
55- 60	50	151	2,882	1	100	147	295	2,340	196	0	196	18	1	177
60- 70	72	240	4,621	7	96	213	504	3,814	322	0	322	29	6	288
70- 80	35	102	2,609	21	128	102	277	2,123	181	0	181	12	9	159
80- 90	13	41	1,086	2	54	39	128	868	74	0	74	5	6	64
90-100	16	44	1,506	3	72	48	128	1,260	109	0	109	5	0	103
100+	21	52	4,273	19	686	63	354	3,237	286	0	286	6	15	265
NEGATIVE	108	231	-3,984	13	53	0	409	0	0	0	0	0	0	0
BUS	828	1,021	4,098	6	36	62	1,945	2,256	134	0	134	63	3	67
0- 10	658	1,397	9,633	21	117	354	2,548	6,862	474	0	474	155	23	297
10- 20	471	1,183	11,593	18	271	761	1,791	8,833	676	0	676	140	25	511
20- 30	301	821	10,354	3	285	806	1,364	7,907	630	0	630	98	6	527
30- 40	304	910	14,820	4	452	880	1,694	11,799	974	0	974	109	10	856
40- 60	136	427	9,821	33	351	402	1,036	8,066	686	0	686	51	21	614
60- 100	21	52	4,273	19	686	63	354	3,237	286	0	286	6	15	265
100+	21	52	4,273	19	686	63	354	3,237	286	0	286	6	15	265
TOTAL	2,827	6,042	60,609	119	2,251	3,327	11,140	48,960	3,859	0	3,859	621	103	3,135

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	49	129	-3,220	6	24	1	301	0	0	0	0	0	0	0
NEG <10	58	109	-216	6	31	0	162	0	0	0	0	0	0	0
0- 2	413	213	460	1	66	6	561	60	3	0	3	1	0	3
2- 4	495	465	1,484	6	12	13	1,071	531	28	0	28	12	0	16
4- 6	481	681	2,409	85	26	27	1,119	1,376	78	0	78	39	1	38
6- 8	528	941	3,687	10	52	58	1,401	2,269	133	0	133	66	2	64
8- 10	472	1,020	4,233	10	71	88	1,315	2,798	174	0	174	91	2	80
10- 12	503	1,117	5,500	38	66	140	1,509	3,835	251	0	251	116	6	128
12- 14	477	1,105	6,181	27	134	191	1,522	4,388	295	0	295	122	11	162
14- 16	403	914	6,048	320	195	226	1,864	4,587	324	0	324	104	13	207
16- 18	359	825	6,086	10	76	260	1,378	4,435	319	0	319	95	9	214
18- 20	303	692	5,748	11	66	286	1,085	4,327	321	0	321	81	9	231
20- 22	258	650	5,418	15	116	294	989	4,045	302	0	302	76	9	218
22- 24	254	635	5,827	14	98	349	969	4,424	337	0	337	75	12	250
24- 26	221	533	5,508	15	196	377	881	4,143	320	0	320	62	14	243
26- 28	203	558	5,470	31	92	384	886	4,139	320	0	320	67	11	242
28- 30	237	601	6,862	9	117	527	1,028	5,198	408	0	408	71	12	325
30- 32	206	581	6,395	6	114	467	950	4,873	385	0	385	69	6	309
32- 34	154	407	5,086	30	116	385	772	3,843	305	0	305	48	6	251
34- 36	168	473	5,871	3	106	430	780	4,557	366	0	366	56	8	301
36- 38	156	446	5,775	16	159	425	767	4,441	358	0	358	53	4	301
38- 40	167	451	6,518	25	181	460	991	4,912	397	0	397	54	8	334
40- 45	365	1,045	15,500	71	531	1,034	2,139	11,867	967	0	967	124	16	827
45- 50	283	815	13,437	3	429	824	1,771	10,416	859	0	859	97	18	744
50- 55	218	653	11,411	11	318	636	1,622	8,846	734	0	734	78	7	649
55- 60	192	575	10,993	8	368	565	1,347	8,727	730	0	730	68	8	655
60- 70	295	859	19,071	73	783	875	2,324	15,167	1,279	0	1,279	103	19	1,158
70- 80	164	495	12,185	41	524	477	1,463	9,770	831	0	831	59	12	760
80- 90	113	346	9,547	30	388	330	1,138	7,721	662	0	662	41	40	580
90- 100	68	194	6,465	22	254	204	685	5,343	460	0	460	23	35	402
100- 125	91	271	9,980	83	842	273	1,207	7,941	689	0	689	32	71	586
125- 150	30	76	4,090	12	176	89	418	3,419	299	0	299	9	20	270
150- 200	32	79	5,422	480	360	96	369	5,078	448	0	448	9	22	417
200- 300	23	55	5,664	154	646	69	349	4,753	422	0	422	7	24	391
300+	16	52	10,605	907	326	48	801	10,337	925	0	925	7	8	912
NEGATIVE	107	238	-3,436	12	55	1	464	0	0	0	0	0	0	0
S 0- 10	2,389	3,320	12,274	113	227	1,192	5,467	7,034	416	0	416	209	5	202
U 10- 20	2,045	4,653	29,563	406	536	1,103	7,358	21,572	1,509	0	1,509	518	48	943
B 20- 30	1,173	2,977	29,084	84	620	1,931	4,752	21,949	1,687	0	1,687	351	58	1,277
T 30- 40	851	2,358	29,645	80	676	2,166	4,259	22,627	1,810	0	1,810	281	32	1,497
O 40- 60	1,058	3,088	51,342	93	1,646	3,059	6,880	39,856	3,290	0	3,290	368	48	2,874
T 60- 100	640	1,894	47,268	165	1,950	1,887	5,610	38,001	3,233	0	3,233	226	106	2,900
100+	192	533	35,760	1,636	2,351	574	3,143	31,528	2,783	0	2,783	63	145	2,575
TOTAL	8,455	19,061	231,499	2,588	8,061	10,912	37,933	182,566	14,728	0	14,728	2,017	443	12,268

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ADDS	SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS EXEMPTS	OTHER	TAX DUE
NEG >10	318	689	23,746	933	747	17	2,895	34	3	0	3	0	0	3
NEG <10	447	784	-1,336	237	73	4	1,810	102	9	0	9	1	0	8
0- 2	3,143	2,743	3,408	173	102	45	5,081	531	32	0	32	6	1	25
2- 4	3,792	3,812	11,350	70	120	96	7,950	4,104	218	0	218	101	2	115
4- 6	3,624	4,496	18,115	68	247	199	8,680	9,663	545	0	545	278	7	261
6- 8	3,738	5,477	26,176	60	329	367	10,080	15,896	945	0	945	442	17	486
8- 10	3,453	5,881	31,086	179	479	687	10,704	19,962	1,256	0	1,256	557	37	662
10- 12	3,453	6,232	37,990	163	651	1,110	11,661	25,236	1,666	0	1,666	644	70	952
12- 14	3,353	6,348	43,519	125	795	1,490	12,205	29,586	2,003	0	2,003	684	102	1,217
14- 16	3,212	6,276	48,161	197	893	2,010	11,896	33,787	2,367	0	2,367	698	112	1,557
16- 18	2,831	5,792	48,066	99	848	2,179	11,461	33,931	2,433	0	2,433	658	105	1,670
18- 20	2,687	5,636	50,965	231	702	2,579	11,024	37,121	2,729	0	2,729	648	105	1,976
20- 22	2,372	5,158	49,696	189	790	2,781	10,144	36,327	2,714	0	2,714	598	99	2,017
22- 24	2,150	4,826	49,439	174	927	3,023	9,860	35,906	2,714	0	2,714	563	101	2,051
24- 26	2,030	4,542	50,730	102	969	3,580	9,481	36,847	2,821	0	2,821	534	106	2,181
26- 28	1,863	4,333	50,270	148	1,260	3,710	9,239	36,406	2,816	0	2,816	511	85	2,220
28- 30	1,761	4,134	51,032	148	1,399	3,867	9,032	37,026	2,891	0	2,891	488	89	2,314
30- 32	1,669	4,139	51,715	95	1,391	3,890	9,426	37,160	2,918	0	2,918	488	84	2,346
32- 34	1,576	3,949	52,002	365	1,621	3,916	9,510	37,390	2,955	0	2,955	468	69	2,418
34- 36	1,431	3,689	50,081	137	1,563	3,706	8,583	36,396	2,895	0	2,895	437	58	2,401
36- 38	1,410	3,660	52,155	115	1,572	3,840	8,649	38,279	3,069	0	3,069	434	50	2,585
38- 40	1,252	3,354	48,821	434	1,711	3,466	8,463	35,668	2,871	0	2,871	400	43	2,428
40- 45	2,899	7,854	123,071	550	4,404	8,241	19,737	91,377	7,430	0	7,430	937	73	6,421
45- 50	2,425	6,716	115,082	400	4,593	7,027	18,266	85,694	7,039	0	7,039	800	74	6,165
50- 55	2,084	5,877	109,231	313	4,569	6,076	16,869	82,041	6,789	0	6,789	702	58	6,029
55- 60	1,645	4,595	94,389	293	4,651	4,804	14,969	70,314	5,860	0	5,860	548	55	5,257
60- 70	2,216	6,223	143,102	548	7,123	6,522	21,307	108,732	9,143	1	9,144	744	74	8,326
70- 80	1,351	3,844	100,709	634	4,685	3,982	15,014	77,666	6,596	0	6,596	459	73	6,063
80- 90	819	2,301	69,146	318	3,471	2,425	10,087	53,586	4,587	0	4,587	274	45	4,268
90-100	552	1,507	52,330	443	2,791	1,644	7,361	40,977	3,530	0	3,530	180	44	3,305
100-125	718	2,006	79,576	703	4,220	2,133	10,807	63,140	5,478	0	5,478	240	58	5,180
125-150	341	966	46,612	323	1,763	1,016	5,790	38,369	3,355	0	3,355	115	44	3,196
150-200	348	976	59,570	564	2,555	1,038	6,497	50,114	4,412	0	4,413	116	56	4,240
200-300	271	754	65,266	694	2,360	810	6,358	56,597	5,018	0	5,018	90	48	4,881
300-500	156	447	58,822	332	2,761	468	4,878	51,224	4,566	0	4,566	53	97	4,416
500+	80	223	92,246	408	2,059	239	5,551	84,805	7,609	0	7,609	27	451	7,131
NEGATIVE	765	1,473	-25,082	1,170	820	21	4,706	136	11	0	11	1	0	10
SUBTOTAL	17,750	22,409	90,136	551	1,277	1,393	42,495	50,155	2,996	0	2,996	1,384	63	1,549
0- 10	15,536	30,284	228,701	815	3,890	9,367	58,248	159,613	11,198	0	11,198	3,333	494	7,371
10- 20	10,176	22,993	251,166	761	5,345	16,961	47,756	182,513	13,957	0	13,957	2,694	480	10,783
20- 30	7,338	18,791	254,774	1,145	7,858	18,817	44,631	184,893	14,708	0	14,708	2,227	304	12,177
30- 40	9,053	25,042	441,773	1,557	18,216	26,148	69,841	329,425	27,118	0	27,118	2,987	260	23,871
40- 60	4,938	13,875	365,288	1,943	18,070	14,573	53,768	280,962	23,856	1	23,857	1,658	236	21,962
60- 100	1,914	5,372	402,092	3,024	15,717	5,702	39,881	344,249	30,438	0	30,438	641	753	29,044
TOTAL	67,470	140,239	2,008,848	10,967	71,194	92,985	361,325	1,531,994	124,282	1	124,283	14,924	2,590	106,769

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	43	112	-4,008	174	402	0	287	1	0	0	0	0	0	0
NEG <10	34	63	-102	5	5	0	110	0	0	0	0	0	0	0
0- 2	289	240	331	1	53	2	512	18	1	0	1	0	0	1
2- 4	305	324	908	9	72	4	622	295	15	0	15	7	0	8
4- 6	309	411	1,539	2	126	14	695	781	44	0	44	23	0	20
6- 8	309	486	2,165	4	164	27	798	1,245	73	0	73	38	1	34
8- 10	265	556	2,370	0	257	44	807	1,377	85	0	85	46	2	38
10- 12	283	566	3,122	22	380	89	860	1,910	125	0	125	53	3	69
12- 14	232	518	3,010	0	424	80	752	1,838	122	0	122	50	5	67
14- 16	236	506	3,553	3	469	144	848	2,253	156	0	156	49	5	102
16- 18	219	505	3,719	3	736	150	737	2,344	167	0	167	51	7	109
18- 20	197	494	3,748	18	741	167	673	2,285	167	0	167	45	6	115
20- 22	216	542	4,542	10	787	227	864	2,802	208	0	208	53	6	149
22- 24	192	486	4,414	1	927	271	657	2,686	204	0	204	46	3	155
24- 26	200	526	4,992	5	986	315	770	3,078	235	0	235	50	9	176
26- 28	168	487	4,549	1	637	321	644	3,039	235	0	235	50	5	180
28- 30	156	430	4,526	14	602	310	719	2,984	234	0	234	45	6	185
30- 32	164	486	5,085	0	677	378	659	3,445	270	0	270	49	2	220
32- 34	146	408	4,823	25	434	341	701	3,434	274	0	274	45	6	223
34- 36	140	398	4,898	0	434	358	702	3,462	277	0	277	44	4	229
36- 38	145	438	5,371	11	634	389	679	3,736	301	0	301	46	3	253
38- 40	116	333	4,518	1	426	312	599	3,224	261	0	261	37	3	221
40- 45	252	790	10,702	6	1,230	718	1,425	7,432	604	0	604	84	6	514
45- 50	172	526	9,143	64	1,092	496	1,064	5,651	463	0	463	55	2	406
50- 55	149	447	7,825	2	742	435	915	5,783	480	0	480	49	1	430
55- 60	112	336	6,434	17	784	324	768	4,609	384	0	384	38	7	340
60- 70	169	530	10,908	17	943	499	1,217	8,309	700	0	700	60	4	636
70- 80	96	290	7,181	5	796	285	804	5,327	453	0	453	32	10	410
80- 90	48	143	4,095	15	322	141	492	3,168	271	0	271	16	5	250
90- 100	34	109	3,194	12	483	99	371	2,264	194	0	194	11	11	172
100- 125	35	97	3,856	7	144	105	387	3,226	280	0	280	12	15	254
125- 150	19	56	2,631	2	112	57	234	2,230	195	0	195	7	12	177
150- 200	25	66	4,167	48	624	75	383	3,167	278	0	278	7	17	255
200+	15	41	7,315	12	242	45	403	6,638	593	0	593	5	11	577
NEGATIVE	77	175	-4,110	180	407	0	396	1	0	0	0	0	0	0
S 0- 10	1,477	2,017	7,312	17	671	91	3,433	3,716	218	0	218	114	3	101
U 10- 20	1,167	2,589	17,152	46	2,750	630	3,870	10,629	737	0	737	248	26	462
B 20- 30	932	2,471	23,024	30	3,938	1,445	3,654	14,589	1,117	0	1,117	243	29	844
T 30- 40	711	2,063	24,695	37	2,606	1,777	3,340	17,300	1,383	0	1,383	221	16	1,146
O 40- 60	685	2,099	33,104	89	3,848	1,972	4,172	23,476	1,932	0	1,932	225	16	1,690
T 60- 100	347	1,072	25,378	48	2,544	1,024	2,884	19,067	1,619	0	1,619	120	30	1,468
100+	94	260	17,969	68	1,122	282	1,407	15,261	1,346	0	1,346	30	54	1,262
TOTAL	5,490	12,746	144,524	516	17,885	7,222	23,157	104,039	8,351	0	8,351	1,202	175	6,973

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	142	295	- 11,531	126	151	3	1,077	21	1	0	1	0	0	1
NEG <10	237	417	- 730	29	53	0	844	1	0	0	0	0	0	0
0- 2	1,238	1,279	1,303	38	30	12	2,217	171	10	0	10	3	0	7
2- 4	1,495	1,702	4,450	45	87	30	3,304	1,510	80	0	81	41	1	38
4- 6	1,477	2,029	7,446	39	117	68	3,781	3,854	218	0	218	120	3	95
6- 8	1,614	2,533	11,237	68	159	120	4,804	6,576	386	0	386	200	9	178
8- 10	1,637	2,933	14,715	65	196	295	5,261	9,289	577	0	577	274	20	284
10- 12	1,577	3,015	17,333	73	286	407	5,878	11,077	714	0	714	308	35	371
12- 14	1,533	3,053	19,862	34	410	590	6,025	13,083	866	0	866	327	55	484
14- 16	1,373	2,774	20,558	105	407	791	5,480	14,085	971	0	971	307	65	599
16- 18	1,283	2,685	21,795	35	406	934	5,461	15,147	1,070	0	1,070	302	68	701
18- 20	1,146	2,541	21,758	108	426	1,030	4,911	15,554	1,123	0	1,123	291	69	763
20- 22	1,084	2,426	22,758	54	497	1,250	4,995	16,137	1,188	0	1,188	279	76	833
22- 24	961	2,239	22,069	44	427	1,318	4,513	15,896	1,190	0	1,190	262	63	865
24- 26	835	2,038	20,859	44	483	1,384	4,014	15,049	1,140	0	1,140	239	58	843
26- 28	758	1,838	20,444	54	493	1,488	3,856	14,715	1,130	0	1,130	216	60	853
28- 30	727	1,834	21,097	107	659	1,564	3,803	15,219	1,178	0	1,178	218	51	909
30- 32	641	1,629	19,850	54	660	1,485	3,553	14,225	1,110	0	1,110	193	39	878
32- 34	574	1,483	18,919	143	636	1,438	3,234	13,778	1,085	0	1,085	176	33	876
34- 36	539	1,450	18,848	24	605	1,376	3,284	13,609	1,078	0	1,078	173	23	882
36- 38	466	1,212	17,240	65	817	1,299	2,622	12,583	1,006	0	1,006	144	21	841
38- 40	484	1,288	18,874	25	693	1,345	3,018	13,857	1,114	3	1,117	154	18	945
40- 45	1,056	2,837	44,741	164	2,061	3,005	7,101	32,752	2,654	0	2,654	339	30	2,285
45- 50	803	2,159	38,089	231	1,634	2,339	5,702	28,659	2,355	0	2,355	258	19	2,078
50- 55	604	1,676	31,718	97	1,459	1,764	4,615	24,015	1,989	0	1,989	200	15	1,775
55- 60	485	1,338	27,872	65	1,496	1,432	4,044	20,965	1,747	0	1,747	160	15	1,572
60- 70	586	1,578	37,796	148	2,283	1,721	5,575	28,396	2,388	0	2,388	188	19	2,181
70- 80	402	1,110	30,016	111	1,823	1,188	4,215	22,901	1,944	0	1,944	133	27	1,784
80- 90	212	570	17,926	156	1,042	627	2,531	13,882	1,188	0	1,188	68	11	1,109
90-100	166	459	15,675	49	796	493	2,060	12,376	1,066	0	1,066	55	18	993
100-125	197	543	21,764	138	1,070	587	2,450	17,795	1,545	0	1,545	65	29	1,451
125-150	114	310	15,619	132	652	340	1,721	13,038	1,141	0	1,141	37	28	1,076
150-200	98	307	16,783	126	448	294	1,678	14,489	1,275	0	1,275	37	1	1,237
200-300	78	241	18,907	93	552	234	1,470	16,743	1,484	0	1,484	29	28	1,427
300-500	31	82	12,042	53	569	93	896	10,537	939	0	939	10	11	918
500+	21	54	26,433	72	444	63	1,041	24,957	2,240	0	2,240	6	8	2,226
NEGATIVE	379	712	- 12,261	155	204	3	1,921	23	1	0	1	0	0	1
SUBTOTAL	7,461	10,476	39,152	256	590	524	19,369	21,401	1,272	0	1,272	637	33	601
0- 10	6,912	14,068	101,305	356	1,935	3,752	27,755	68,946	4,744	0	4,744	1,535	291	2,918
20- 30	4,365	10,375	107,228	302	2,560	7,006	21,181	77,018	5,826	0	5,826	1,214	309	4,303
30- 40	2,704	7,062	93,731	311	2,410	6,943	15,711	68,051	5,394	3	5,396	840	135	4,421
40- 60	2,948	8,010	142,419	557	6,649	8,540	21,461	106,391	8,745	3	8,745	957	79	7,709
60- 100	1,366	3,717	101,412	465	6,944	4,029	14,380	77,554	6,585	0	6,585	444	74	6,067
100+	539	1,537	111,548	614	3,736	1,611	9,256	97,559	8,624	0	8,624	184	106	8,334
TOTAL	26,674	55,957	684,534	3,014	25,027	32,408	131,034	516,943	41,191	3	41,194	5,812	1,028	34,354

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	175	377	- 18,761	278	297	2	1,143	18	1	0	1	0	0	1
NEG <10	162	309	- 606	15	50	1	822	0	0	0	0	0	0	0
0- 2	1,224	1,156	1,309	15	27	15	2,038	147	8	0	8	2	0	6
2- 4	1,380	1,441	4,115	6	48	26	2,849	1,436	75	0	75	36	0	38
4- 6	1,385	1,852	6,959	40	68	73	3,271	3,749	212	0	212	109	3	100
6- 8	1,361	2,122	9,488	41	182	123	3,622	5,785	340	0	340	170	7	164
8- 10	1,259	2,234	11,313	38	265	248	3,671	7,390	463	0	463	210	13	241
10- 12	1,179	2,251	12,962	31	346	362	3,687	8,725	572	0	572	232	21	319
12- 14	1,151	2,255	14,938	16	325	495	3,885	10,368	700	0	700	248	32	420
14- 16	1,077	2,190	16,118	47	420	620	3,951	11,302	784	0	784	242	41	501
16- 18	877	1,863	14,887	53	372	667	3,081	10,897	783	0	783	210	34	539
18- 20	882	1,886	16,739	239	469	837	3,301	12,411	913	0	913	215	36	662
20- 22	756	1,716	15,868	17	337	874	2,892	11,821	881	0	881	199	29	652
22- 24	720	1,652	16,566	14	372	1,036	3,029	12,218	925	0	925	192	32	701
24- 26	684	1,657	17,103	14	357	1,180	2,847	12,824	984	0	984	192	32	760
26- 28	591	1,445	15,946	7	383	1,172	2,464	11,993	932	0	932	169	33	730
28- 30	611	1,528	17,705	7	419	1,359	2,633	13,335	1,045	0	1,045	181	28	836
30- 32	557	1,388	17,248	5	390	1,354	2,477	13,042	1,030	0	1,030	165	26	839
32- 34	527	1,349	17,398	47	467	1,358	2,384	13,266	1,056	0	1,056	160	25	871
34- 36	515	1,330	18,032	19	525	1,380	2,420	13,746	1,099	0	1,099	158	16	924
36- 38	481	1,251	17,785	12	507	1,318	2,483	13,500	1,086	0	1,086	149	14	923
38- 40	437	1,173	17,037	13	507	1,251	2,121	13,173	1,066	0	1,066	140	9	916
40- 45	1,016	2,857	43,014	29	1,384	2,918	5,492	33,257	2,711	0	2,711	340	21	2,349
45- 50	865	2,462	41,083	35	1,271	2,533	5,111	32,223	2,655	0	2,655	294	9	2,352
50- 55	700	2,028	36,659	42	1,122	2,052	4,507	29,080	2,417	0	2,417	242	15	2,159
55- 60	566	1,676	32,457	92	1,309	1,663	3,929	25,651	2,143	0	2,143	201	14	1,928
60- 70	761	2,261	49,272	58	1,880	2,246	5,755	39,455	3,329	0	3,329	270	17	3,042
70- 80	466	1,365	34,822	31	1,377	1,376	4,244	27,875	2,372	0	2,372	163	14	2,195
80- 90	273	762	23,040	22	751	811	2,541	18,958	1,627	0	1,627	91	14	1,521
90- 100	167	446	15,746	44	717	499	1,674	12,900	1,112	0	1,112	53	11	1,048
100- 125	194	571	21,409	19	722	580	2,400	17,726	1,539	0	1,539	68	16	1,454
125- 150	94	269	12,781	25	365	280	1,418	10,743	939	0	939	32	6	901
150- 200	87	268	15,101	42	381	259	1,275	13,228	1,166	0	1,166	32	11	1,123
200- 300	71	198	16,956	84	383	212	1,347	15,098	1,338	0	1,338	24	9	1,306
300- 500	28	90	10,419	73	487	84	855	9,066	808	0	808	11	4	793
500+	20	58	35,547	3	884	60	2,597	32,009	2,875	0	2,875	7	1	2,868
NEGATIVE	337	686	- 19,367	293	347	2	1,965	18	1	0	1	0	0	1
S 0- 10	6,609	8,805	33,185	139	591	485	15,452	18,507	1,099	0	1,099	527	23	549
U 10- 20	5,166	10,445	75,644	386	1,932	2,981	17,905	53,704	3,752	0	3,752	1,147	164	2,441
B 20- 30	3,362	7,998	83,188	68	1,868	5,621	13,865	62,191	4,767	0	4,767	933	155	3,679
T 30- 40	2,517	6,491	87,500	96	2,396	6,661	11,885	66,728	5,336	0	5,336	772	91	4,474
O 40- 60	3,147	9,023	153,212	197	5,086	9,166	19,039	120,210	9,925	0	9,925	1,077	60	8,788
T 60- 100	1,667	4,834	122,881	155	4,725	4,933	14,214	99,190	8,440	0	8,440	578	56	7,806
100+	494	1,454	112,213	245	3,222	1,474	9,892	97,870	8,665	0	8,665	174	46	8,445
TOTAL	23,299	49,736	648,455	1,580	20,168	31,323	104,215	518,417	41,986	0	41,986	5,208	595	36,183

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	43	109	-2,365	5	14	0	244	0	0	0	0	0	0	0
NEG <10	36	69	-115	0	7	0	126	0	0	0	0	0	0	0
0- 2	162	151	189	0	14	3	277	19	1	0	1	0	0	1
2- 4	170	181	505	0	3	3	361	171	9	0	9	4	0	5
4- 6	164	216	816	0	5	8	385	428	24	0	24	12	0	11
6- 8	166	283	1,150	0	22	16	487	667	39	0	39	20	1	18
8- 10	137	240	1,229	4	18	28	417	785	49	0	49	23	2	23
10- 12	156	290	1,710	0	31	44	554	1,114	71	0	71	31	3	37
12- 14	140	297	1,827	4	34	52	487	1,284	85	0	85	32	5	48
14- 16	154	383	2,297	0	28	65	535	1,669	113	0	113	44	3	66
16- 18	142	328	2,411	0	26	97	493	1,814	128	0	128	37	6	85
18- 20	113	255	2,143	1	41	110	371	1,622	119	0	119	30	3	85
20- 22	122	300	2,553	1	34	123	455	1,942	144	0	144	36	5	103
22- 24	89	234	2,049	19	19	121	334	1,595	121	0	121	28	5	88
24- 26	73	186	1,829	0	12	117	330	1,375	105	0	105	22	3	80
26- 28	74	188	2,002	0	29	141	317	1,518	118	0	118	22	4	91
28- 30	84	231	2,427	6	69	183	341	1,846	144	0	144	27	6	110
30- 32	80	202	2,466	6	58	194	324	1,898	150	0	150	23	2	125
32- 34	70	171	2,316	0	49	194	263	1,811	145	0	145	20	3	121
34- 36	61	180	2,137	0	44	160	289	1,644	131	0	131	21	2	108
36- 38	56	164	2,074	0	23	158	235	1,658	133	0	133	20	1	113
38- 40	52	155	2,025	3	31	139	226	1,632	132	0	132	18	1	113
40- 45	122	375	5,206	10	89	340	598	4,190	342	0	342	45	2	295
45- 50	110	313	5,235	7	214	311	601	4,116	339	0	339	37	3	298
50- 55	77	254	4,048	3	95	230	417	3,310	275	0	275	30	4	241
55- 60	53	170	3,056	6	106	153	276	2,527	212	0	212	20	0	191
60- 70	78	212	5,050	22	284	230	472	4,088	346	0	346	25	7	313
70- 80	40	114	2,994	3	139	117	291	2,450	209	0	209	14	0	195
80- 90	32	84	2,704	1	170	96	235	2,210	190	0	190	10	0	180
90-100	13	37	1,217	1	54	39	151	974	84	0	84	4	2	78
100-125	18	48	2,019	12	113	54	201	1,663	144	0	144	6	15	123
125-500	18	63	3,387	8	68	54	136	3,137	277	0	277	8	15	254
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	79	178	-2,480	5	20	0	371	0	0	0	0	0	0	0
SUBTOTAL	799	1,071	3,889	4	63	58	1,926	2,069	122	0	122	59	4	58
0- 10	705	1,553	10,388	5	160	370	2,439	7,503	517	0	517	175	20	321
10- 20	442	1,139	10,860	26	163	685	1,776	8,275	631	0	631	134	24	473
20- 30	319	872	11,018	9	204	845	1,337	8,643	691	0	691	103	9	579
30- 40	362	1,112	17,547	26	504	1,034	1,891	14,144	1,168	0	1,168	133	10	1,025
40- 60	163	447	11,964	28	647	482	1,149	9,722	828	0	828	53	9	765
60- 100	36	111	5,406	20	181	108	336	4,800	421	0	421	13	31	377
TOTAL	2,905	6,483	68,591	122	1,942	3,582	11,226	55,156	4,378	0	4,378	672	107	3,599

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ADDS	SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS EXEMPTS	OTHER	TAX DUE
NEG >10	306	650	24,173	1,011	739	14	2,556	71	6	0	6	0	0	6
NEG <10	578	908	-1,732	100	138	4	2,480	26	0	0	2	0	0	1
0- 2	6,273	4,678	6,885	150	223	90	9,551	1,005	57	0	57	11	1	46
2- 4	7,190	5,998	21,472	107	318	213	14,211	8,273	436	0	436	195	3	238
4- 6	6,866	7,279	34,285	73	402	413	15,635	19,073	1,082	0	1,082	515	12	555
6- 8	6,674	8,514	46,617	201	673	742	17,099	29,271	1,763	0	1,763	743	28	992
8- 10	6,374	9,239	57,291	82	1,073	1,593	18,362	37,366	2,400	0	2,400	899	57	1,444
10- 12	6,097	9,722	67,152	152	1,224	2,311	19,616	45,080	3,026	0	3,026	1,016	101	1,908
12- 14	5,829	9,720	75,759	356	1,541	3,104	19,751	52,711	3,653	0	3,653	1,062	126	2,464
14- 16	5,375	9,403	80,538	151	1,678	3,807	18,965	56,933	4,047	0	4,047	1,046	166	2,835
16- 18	5,061	9,119	86,034	174	2,154	4,504	18,842	61,326	4,471	0	4,471	1,027	176	3,269
18- 20	4,599	8,872	87,299	170	1,565	4,933	17,682	63,796	4,738	0	4,738	1,022	176	3,540
20- 22	4,204	8,225	88,196	154	1,830	5,511	16,689	64,612	4,877	0	4,877	950	164	3,763
22- 24	3,873	7,795	89,028	154	1,870	6,041	16,345	65,233	4,993	0	4,993	904	148	3,941
24- 26	3,631	7,461	90,735	210	1,868	6,804	15,717	66,731	5,171	0	5,171	874	132	4,165
26- 28	3,300	7,190	88,977	299	1,984	6,824	14,880	65,717	5,130	0	5,130	850	138	4,142
28- 30	3,250	7,266	94,193	192	2,413	7,292	15,370	69,448	5,466	0	5,466	857	120	4,489
30- 32	2,952	6,825	91,448	251	2,497	7,136	14,765	67,426	5,332	0	5,332	807	121	4,404
32- 34	2,786	6,721	91,893	180	2,261	7,081	14,671	68,092	5,415	0	5,415	799	105	4,511
34- 36	2,674	6,610	93,576	294	2,472	7,072	14,342	70,030	5,612	0	5,612	786	108	4,718
36- 38	2,638	6,676	97,562	220	2,354	7,164	14,855	73,504	5,925	0	5,925	797	98	5,030
38- 40	2,460	6,275	95,937	339	2,765	6,858	14,686	72,019	5,833	0	5,833	748	83	5,002
40- 45	5,612	14,813	238,089	459	7,045	16,061	35,446	180,165	14,706	0	14,706	1,770	178	12,758
45- 50	4,647	12,686	220,316	588	7,205	13,487	32,911	167,454	13,784	0	13,784	1,515	145	12,124
50- 55	4,105	11,618	215,252	596	7,598	12,015	31,530	164,840	13,672	0	13,672	1,388	129	12,156
55- 60	3,207	9,123	184,033	574	6,718	9,439	26,554	141,949	11,860	0	11,860	1,090	106	10,663
60- 70	4,658	13,321	301,215	913	11,373	13,707	42,823	234,566	19,766	0	19,766	1,594	168	18,004
70- 80	2,945	8,568	219,739	667	7,706	8,741	30,019	173,959	14,802	0	14,802	1,025	102	13,675
80- 90	1,856	5,426	156,914	457	5,753	5,483	20,826	125,468	10,756	0	10,757	647	92	10,017
90- 100	1,182	3,355	111,914	538	4,762	3,503	14,911	89,441	7,710	0	7,710	400	93	7,216
100- 125	1,633	4,674	180,686	1,083	7,442	4,851	23,475	146,306	12,699	0	12,699	558	183	11,959
125- 150	762	2,096	103,855	644	3,888	2,270	12,050	86,292	7,546	0	7,546	251	103	7,192
150- 200	784	2,353	133,755	601	4,907	2,343	14,404	112,745	9,922	0	9,922	281	102	9,538
200- 300	589	1,727	142,473	952	4,086	1,752	13,280	124,307	11,017	0	11,018	207	145	10,665
300- 500	283	830	104,257	560	4,457	844	7,309	92,481	8,243	0	8,243	98	135	8,010
500+	248	710	246,819	1,459	5,492	738	16,330	225,728	20,245	128	20,372	85	667	19,620
NEGATIVE	884	1,558	-25,905	1,111	877	18	5,036	97	8	0	8	1	0	7
S 0- 10	33,377	35,708	166,550	614	2,688	3,051	74,857	94,988	5,738	0	5,738	2,363	100	3,275
U 10- 20	26,961	46,836	396,782	1,002	8,162	18,659	94,856	279,846	19,935	0	19,935	5,174	745	14,016
B 20- 30	18,258	37,937	451,129	1,009	9,965	32,473	79,000	331,740	25,636	0	25,636	4,434	703	20,499
T 30- 40	13,510	33,107	470,417	1,284	12,349	35,311	73,319	351,071	28,117	0	28,117	3,937	515	23,665
O 40- 60	17,571	48,240	857,690	2,217	28,565	51,003	126,441	654,408	54,022	0	54,022	5,764	558	47,701
T 60- 100	10,641	30,670	789,782	2,575	29,594	31,433	108,580	623,433	53,034	0	53,034	3,666	455	48,913
100+	4,299	12,390	911,845	5,299	30,271	12,797	86,848	787,859	69,671	128	69,799	1,479	1,336	66,984
TOTAL	125,501	246,446	4,018,289	15,110	122,472	184,746	648,937	3,123,443	256,162	128	256,290	26,818	4,413	225,060

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$'000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ADDS	SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS EXEMPTS	OTHER	TAX DUE
NEG >10	101	171	5,155	83	65	0	738	0	0	0	0	0	0	0
NEG <10	155	256	-484	20	20	0	641	0	0	0	0	0	0	0
0- 2	943	805	1,052	29	40	11	1,622	139	8	0	8	2	0	6
2- 4	1,007	924	3,023	12	33	22	2,111	1,108	58	0	58	27	1	31
4- 6	979	1,261	4,902	11	49	49	2,556	2,553	145	0	145	73	2	70
6- 8	1,019	1,457	7,101	62	107	83	3,113	4,160	247	0	247	121	4	122
8- 10	1,042	1,641	9,353	32	147	219	3,410	5,868	372	0	372	155	9	208
10- 12	1,019	1,840	11,234	63	195	325	3,483	7,405	490	0	490	190	18	282
12- 14	1,029	1,935	13,410	47	285	458	3,915	8,989	610	0	610	208	29	373
14- 16	930	1,690	13,933	84	281	601	3,684	9,530	667	0	667	187	30	450
16- 18	759	1,482	12,904	58	288	585	3,241	8,909	637	0	637	166	25	446
18- 20	688	1,345	13,072	48	331	682	3,158	8,998	658	0	658	152	28	478
20- 22	651	1,342	13,661	78	414	786	2,937	9,714	724	0	724	153	33	537
22- 24	565	1,210	12,973	40	355	820	2,803	9,216	695	0	695	140	22	533
24- 26	565	1,211	14,140	58	531	1,008	2,950	9,794	748	0	748	141	25	582
26- 28	473	1,047	12,736	226	325	916	2,756	9,035	699	0	699	121	21	556
28- 30	418	924	12,101	84	405	927	2,238	8,624	675	0	675	109	24	542
30- 32	435	1,023	13,486	45	447	1,050	2,371	9,714	762	0	762	119	24	619
32- 34	400	925	13,175	41	461	1,046	2,038	9,679	770	0	770	109	20	641
34- 36	341	826	11,914	37	460	905	1,959	8,673	692	0	692	98	11	583
36- 38	337	822	12,468	26	493	909	2,211	8,897	710	0	710	97	15	598
38- 40	331	771	12,909	91	590	908	2,147	9,363	757	0	757	92	10	655
40- 45	761	1,931	32,216	110	1,434	2,162	5,118	23,643	1,923	0	1,923	229	24	1,670
45- 50	629	1,647	29,859	115	1,206	1,811	4,442	22,537	1,856	0	1,856	196	8	1,651
50- 55	537	1,471	28,181	115	1,592	1,565	4,285	20,893	1,731	0	1,731	174	15	1,542
55- 60	447	1,255	25,662	64	1,551	1,315	3,868	19,008	1,582	0	1,582	149	22	1,410
60- 70	615	1,689	39,775	117	2,572	1,815	5,649	29,855	2,510	0	2,510	202	36	2,272
70- 80	358	984	26,620	84	1,701	1,057	3,665	20,290	1,725	0	1,725	117	16	1,592
80- 90	223	566	18,899	163	1,224	660	2,650	14,533	1,245	0	1,245	67	23	1,154
90-100	144	386	13,649	16	673	423	1,966	10,610	914	0	914	46	8	860
100-125	177	480	19,777	62	917	524	2,616	15,782	1,370	0	1,371	57	58	1,255
125-150	83	236	11,316	58	653	246	1,290	9,185	803	0	803	28	39	736
150-200	82	236	13,985	85	1,013	246	1,656	11,179	983	0	983	28	62	893
200-300	53	147	12,601	34	475	158	1,009	10,993	975	1	976	18	21	937
300+	31	73	15,106	57	777	92	1,104	13,191	1,179	2	1,180	9	20	1,151
NEGATIVE	256	427	-5,639	103	85	0	1,378	0	0	0	0	0	0	0
SUBTOTAL	4,990	6,088	25,431	146	376	384	12,813	13,829	830	0	830	377	16	437
0- 10	4,425	6,292	64,553	299	1,380	2,651	17,481	43,831	3,062	0	3,062	903	130	2,030
10- 20	2,672	5,734	65,611	486	2,029	4,457	13,684	46,384	3,540	0	3,540	663	126	2,751
20- 30	1,844	4,367	63,953	240	2,452	4,817	10,726	46,327	3,692	0	3,692	515	79	3,097
30- 40	2,374	6,304	115,919	405	5,782	6,852	17,714	86,080	7,092	0	7,092	748	70	6,273
40- 60	1,340	3,625	98,944	380	6,170	3,955	13,931	75,289	7,394	0	7,394	432	82	5,879
60- 100	426	1,172	72,785	297	3,835	1,265	7,675	60,330	5,310	3	5,312	140	200	4,972
TOTAL	18,327	36,009	501,556	2,355	22,109	24,382	95,403	372,070	29,920	3	29,922	3,780	703	25,439

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ADDS	SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS EXEMPTS	OTHER	TAX DUE
NEG >10	103	235	-7,875	78	86	1	655	0	0	0	0	0	0	0
NEG <10	177	322	-577	24	30	0	673	4	0	0	0	0	0	0
0- 2	1,832	1,377	2,047	78	30	23	3,095	226	14	0	14	2	0	11
2- 4	2,217	1,845	6,648	131	71	51	4,508	2,523	134	0	134	56	0	78
4- 6	1,978	2,156	9,869	53	94	112	4,559	5,356	301	0	301	139	4	157
6- 8	2,022	2,750	14,096	73	194	220	5,430	8,637	514	0	514	225	9	280
8- 10	2,022	3,074	18,127	47	195	474	5,811	11,882	752	0	752	302	18	432
10- 12	1,935	3,312	21,317	40	381	652	6,592	14,205	936	0	936	349	33	554
12- 14	1,812	3,234	23,510	99	329	864	6,333	16,292	1,111	0	1,111	358	40	712
14- 16	1,748	3,277	26,177	46	432	1,157	6,139	18,713	1,320	0	1,320	371	46	903
16- 18	1,636	3,237	27,833	65	482	1,362	5,691	20,405	1,473	0	1,473	370	61	1,042
18- 20	1,439	2,933	27,294	47	534	1,450	5,525	19,940	1,469	0	1,469	337	65	1,068
20- 22	1,369	2,799	28,718	40	481	1,745	5,187	21,456	1,614	0	1,614	328	58	1,228
22- 24	1,310	2,911	30,132	94	495	1,948	5,230	22,656	1,728	0	1,728	342	50	1,337
24- 26	1,227	2,722	30,683	70	537	2,237	5,021	23,031	1,781	0	1,781	322	43	1,417
26- 28	1,136	2,581	30,646	70	534	2,363	4,734	23,131	1,803	0	1,803	305	48	1,450
28- 30	1,077	2,534	31,242	28	617	2,436	4,661	23,604	1,854	1	1,856	301	34	1,521
30- 32	1,071	2,681	33,214	36	673	2,589	4,796	25,196	1,995	0	1,995	319	36	1,639
32- 34	1,018	2,625	33,586	48	622	2,595	4,657	25,791	2,054	0	2,054	313	25	1,716
34- 36	999	2,618	34,969	131	685	2,654	4,917	26,849	2,154	0	2,154	314	24	1,816
36- 38	855	2,308	31,630	48	817	2,329	4,312	24,222	1,949	0	1,949	275	24	1,650
38- 40	895	2,390	34,889	20	804	2,502	4,742	26,923	2,183	0	2,183	284	22	1,878
40- 45	2,072	5,678	87,757	123	2,287	5,962	11,870	67,810	5,530	0	5,530	680	38	4,812
45- 50	1,743	5,060	82,722	94	1,878	5,076	10,525	65,396	5,392	0	5,392	605	31	4,757
50- 55	1,645	4,829	96,276	100	2,495	4,814	10,927	68,206	5,665	0	5,665	578	41	5,047
55- 60	1,359	4,113	78,022	89	2,354	3,989	9,817	61,981	5,181	0	5,181	491	39	4,650
60- 70	1,775	5,286	114,506	115	3,159	5,232	14,222	92,014	7,762	0	7,762	633	41	7,088
70- 80	1,072	3,174	79,963	150	2,348	3,188	9,545	65,031	5,536	0	5,536	380	44	5,111
80- 90	627	1,892	53,065	193	1,501	1,869	6,148	43,745	3,752	0	3,752	226	24	3,501
90-100	333	963	31,481	86	1,055	996	3,331	26,185	2,260	0	2,260	115	23	2,122
100-125	417	1,213	45,906	118	1,721	1,236	4,977	38,167	3,311	0	3,311	145	81	3,085
125-150	197	559	26,886	77	833	585	2,636	22,909	2,004	0	2,004	67	105	1,833
150-200	163	476	28,093	89	1,184	489	2,455	24,054	2,118	0	2,118	57	40	2,021
200-300	125	355	29,885	114	987	374	2,439	26,225	2,324	0	2,324	42	121	2,160
300-500	69	183	25,753	29	539	207	1,549	23,487	2,094	0	2,094	22	31	2,041
500+	28	77	32,316	206	741	84	1,157	30,540	2,740	0	2,740	9	188	2,543
NEGATIVE	280	557	-8,452	102	116	1	1,328	4	0	0	0	0	0	0
S 0- 10	10,071	11,202	50,787	382	583	880	23,404	28,625	1,714	0	1,714	724	32	958
U 10- 20	8,570	15,993	126,131	297	2,157	5,485	30,280	89,555	6,309	0	6,309	1,784	245	4,280
B 20- 30	6,119	13,547	151,422	302	2,663	10,728	24,833	113,877	8,782	1	8,783	1,597	233	6,953
T 30- 40	4,838	12,622	168,288	284	3,602	12,668	23,424	128,981	10,336	0	10,336	1,506	131	8,699
O 40- 60	6,819	19,680	334,777	408	9,014	19,841	43,138	263,393	21,769	0	21,769	2,353	149	19,266
T 60- 100	3,807	11,315	279,014	544	8,064	11,284	33,247	226,974	19,309	0	19,309	1,354	132	17,823
100+	999	2,863	188,838	632	6,005	2,975	15,212	165,382	14,592	0	14,592	342	567	13,683
TOTAL	41,503	87,779	1,290,804	2,950	32,204	63,863	194,866	1,016,791	82,812	2	82,813	9,662	1,490	71,662

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$'000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ADDS	SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS EXEMPTS	OTHER	TAX DUE
NEG >10	152	379	10,094	154	172	2	745	0	0	0	0	0	0	0
NEG <10	86	196	-331	41	38	4	328	1	0	0	0	0	0	0
0- 2	519	484	567	51	63	4	839	55	3	0	3	1	0	2
2- 4	705	760	2,126	3	11	14	1,454	766	40	0	40	16	1	23
4- 6	651	928	3,252	9	30	29	1,617	1,682	93	0	93	51	1	41
6- 8	623	1,095	4,364	2	39	54	1,575	2,707	157	0	157	86	5	66
8- 10	609	1,146	5,474	9	61	122	1,709	3,649	226	0	226	110	8	108
10- 12	581	1,172	6,376	38	81	186	1,759	4,426	290	0	290	123	13	154
12- 14	552	1,280	7,155	18	89	187	1,906	5,031	332	0	332	141	22	170
14- 16	476	1,063	7,136	22	62	266	1,618	5,258	364	0	364	120	26	218
16- 18	482	1,187	8,189	26	98	311	1,771	6,093	434	0	434	138	31	265
18- 20	408	1,998	7,741	16	140	341	1,482	5,854	427	0	427	116	38	274
20- 22	336	884	7,047	41	125	350	1,303	5,319	395	0	395	103	31	261
22- 24	331	854	7,592	24	77	437	1,284	5,824	440	0	440	101	32	306
24- 26	296	797	7,389	1	153	489	1,058	5,720	441	0	441	94	35	311
26- 28	258	746	6,975	34	163	484	1,108	5,265	405	0	405	88	31	286
28- 30	244	630	7,083	54	227	518	1,054	5,350	421	0	421	73	31	316
30- 32	218	621	6,742	8	140	507	977	5,143	405	0	405	74	34	297
32- 34	211	615	6,975	29	229	533	1,010	5,232	415	0	415	73	29	313
34- 36	171	497	5,987	19	172	455	777	4,602	367	0	367	60	27	281
36- 38	200	640	7,399	7	182	539	876	5,813	468	0	468	76	30	361
38- 40	168	501	6,549	12	184	461	862	5,054	409	0	409	60	36	312
40- 45	387	1,166	16,408	22	474	1,100	1,883	12,981	1,059	0	1,059	139	78	841
45- 50	308	938	14,607	69	518	904	1,720	11,535	950	0	950	113	55	782
50- 55	282	901	14,752	22	609	826	1,594	11,745	974	0	974	108	64	802
55- 60	178	552	10,244	24	557	529	1,223	7,959	664	0	664	66	51	547
60- 70	270	821	17,484	130	813	792	1,875	14,137	1,193	0	1,193	98	106	989
70- 80	142	438	10,593	15	372	424	1,145	8,667	739	0	739	52	66	621
80- 90	103	324	8,683	24	288	303	934	7,182	614	0	614	39	54	521
90-100	48	136	4,561	49	286	144	482	3,699	319	0	319	16	25	277
100-125	81	270	9,010	31	465	242	843	7,493	651	0	651	32	65	554
125-150	38	107	5,138	21	528	111	514	4,068	356	0	356	13	25	318
150-200	42	141	7,188	3	400	126	539	6,126	539	0	539	17	87	435
200-300	29	92	6,882	11	379	87	356	6,071	538	0	538	11	64	462
300-500	17	50	6,372	33	107	51	279	5,968	533	0	533	6	47	479
500+	11	37	8,615	32	1,262	33	933	6,419	575	0	575	4	72	498
NEGATIVE	238	575	-10,424	195	210	6	1,073	1	0	0	0	0	0	0
0- 10	3,107	413	15,783	73	203	1	223	8,859	519	0	519	15	24	241
10- 20	2,499	700	36,596	121	469	1	291	26,692	1,848	0	1,848	263	130	1,081
20- 30	1,465	911	36,086	154	745	2	278	27,476	1,011	0	1,011	460	161	1,481
30- 40	968	874	33,652	177	908	2	358	4,502	2,063	0	2,063	342	156	1,565
40- 60	1,155	557	56,012	137	2,158	3	421	44,220	3,646	0	3,646	425	248	2,973
60- 100	563	1,719	41,322	218	1,759	1	663	33,685	3,865	0	3,865	205	252	2,408
100+	218	697	43,206	130	3,142	3	463	36,144	3,191	0	3,191	83	361	2,747
TOTAL	10,213	23,446	252,233	1,105	9,593	11,964	41,432	202,893	16,233	0	16,233	2,416	1,322	12,495

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	233	529	-28,540	1,278	874	17	2,125	50	4	0	4	1	0	3
NEG <10	358	608	-1,057	85	106	3	1,538	27	2	0	2	0	0	2
0- 2	4,906	3,535	5,421	48	155	54	7,721	574	32	0	32	6	1	26
2- 4	5,818	5,103	17,438	83	214	120	11,988	6,337	329	0	329	144	2	182
4- 6	5,534	6,766	27,657	124	274	313	13,075	15,013	840	0	840	414	9	417
6- 8	5,581	8,536	39,123	84	499	546	15,350	23,965	1,412	0	1,412	681	23	708
8- 10	5,381	9,271	48,400	106	678	1,140	16,170	31,415	1,977	0	1,978	877	47	1,054
10- 12	5,318	10,438	58,489	206	899	1,670	17,226	39,693	2,605	0	2,605	1,091	75	1,440
12- 14	5,040	10,330	65,443	151	1,066	2,235	17,138	45,833	3,111	0	3,111	1,132	108	1,872
14- 16	4,796	10,025	71,924	161	1,266	2,890	16,926	51,508	3,607	0	3,607	1,129	132	2,347
16- 18	4,484	9,432	76,162	172	1,189	3,541	16,221	55,827	4,031	0	4,031	1,086	133	2,813
18- 20	4,222	9,093	80,189	120	1,251	4,206	15,566	59,664	4,418	0	4,418	1,055	140	3,222
20- 22	3,915	8,398	82,134	147	1,503	4,772	15,158	61,148	4,605	0	4,605	981	141	3,482
22- 24	3,626	8,003	83,376	132	1,328	5,401	14,694	62,284	4,759	0	4,759	940	142	3,678
24- 26	3,279	7,256	81,888	118	1,539	5,881	13,962	60,854	4,708	0	4,708	854	135	3,720
26- 28	3,116	7,034	84,128	151	1,654	6,358	13,919	62,465	4,877	0	4,877	833	119	3,924
28- 30	2,858	6,737	82,788	265	2,092	6,285	13,307	61,618	4,854	0	4,854	799	106	3,949
30- 32	2,624	6,349	81,322	112	2,131	6,205	13,203	60,100	4,764	0	4,764	752	100	3,912
32- 34	2,483	6,111	81,899	138	2,325	6,265	12,695	60,857	4,854	0	4,854	726	79	4,037
34- 36	2,366	6,119	82,770	185	2,567	6,190	12,960	61,400	4,921	0	4,921	727	79	4,114
36- 38	2,246	5,963	83,069	165	2,744	6,073	12,669	61,868	4,978	0	4,978	711	65	4,203
38- 40	2,082	5,513	81,189	122	2,797	5,729	12,494	60,421	4,890	0	4,890	656	51	4,182
40- 45	4,805	13,067	204,150	390	7,098	13,546	31,279	152,940	12,476	0	12,476	1,558	100	10,818
45- 50	4,155	12,192	197,262	518	6,332	12,020	28,525	150,989	12,424	0	12,424	1,458	82	10,884
50- 55	3,592	10,529	188,454	243	6,511	10,499	27,391	144,340	11,974	0	11,974	1,258	71	10,645
55- 60	3,025	8,908	173,701	206	6,349	8,885	25,061	133,751	11,167	0	11,167	1,066	71	10,030
60- 70	4,358	13,027	281,664	460	10,650	12,884	39,023	219,633	18,503	0	18,503	1,558	105	16,841
70- 80	2,726	8,202	203,393	461	7,052	8,067	27,667	161,098	13,701	0	13,701	982	64	12,654
80- 90	1,679	4,960	141,987	398	4,968	4,971	18,531	113,954	9,769	0	9,769	594	73	9,102
90- 100	1,025	3,024	96,925	182	3,497	3,039	11,986	78,588	6,773	0	6,773	361	50	6,362
100- 125	1,244	3,571	137,841	324	5,470	3,707	16,578	112,410	9,758	0	9,758	428	71	9,259
125- 150	552	1,667	75,421	139	3,319	1,641	8,475	63,195	5,528	0	5,528	199	69	5,260
150- 200	542	1,577	93,104	319	3,461	1,615	9,828	78,525	6,910	0	6,910	189	122	6,599
200- 300	403	1,211	96,555	309	3,981	1,203	8,830	82,888	7,343	0	7,343	145	61	7,137
300- 500	194	578	73,304	179	2,011	579	5,730	65,164	5,808	0	5,808	69	55	5,684
500+	122	346	137,112	846	3,478	364	10,015	124,101	11,134	0	11,134	41	290	10,802
NEGATIVE	591	1,137	-29,597	1,362	980	21	3,663	77,777	6	0	6	1	0	5
S 0- 10	27,220	33,211	138,038	445	1,820	2,173	64,305	77,304	4,590	0	4,590	2,123	81	2,386
U 10- 20	23,860	49,318	352,206	809	5,671	14,543	83,076	252,524	17,773	0	17,773	5,493	588	11,692
B 20- 30	16,794	37,428	414,314	812	8,116	28,698	71,040	308,368	23,803	0	23,803	4,407	642	18,754
T 30- 40	11,801	30,055	410,249	720	12,563	30,464	64,022	304,646	24,407	0	24,407	3,573	386	20,449
O 40- 60	15,577	44,696	763,568	1,356	26,291	44,951	112,257	582,020	48,041	0	48,041	5,341	323	42,377
T 60- 100	9,788	29,213	723,969	1,502	26,166	28,961	97,207	573,273	48,746	0	48,746	3,496	292	44,959
100+	3,057	8,950	613,337	2,115	20,720	9,108	59,455	526,282	46,481	0	46,481	1,072	668	44,742
TOTAL	108,688	234,008	3,386,085	9,122	102,327	158,916	555,025	2,624,494	213,848	0	213,848	25,504	2,980	185,363

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$'000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	23	46	-1,963	0	0	0	104	0	0	0	0	0	0	0
NEG <10	22	45	-68	0	2	0	83	0	0	0	0	0	0	0
0- 2	178	135	203	0	1	1	267	18	1	0	1	0	0	1
2- 4	207	214	624	3	6	3	434	214	11	0	11	5	0	6
4- 6	202	240	996	0	15	13	432	550	31	0	31	14	0	17
6- 8	170	301	1,178	1	7	15	425	733	43	0	43	23	1	19
8- 10	151	296	1,355	1	23	30	414	899	56	0	56	28	1	27
10- 12	167	359	1,842	2	30	51	499	1,291	85	0	85	37	4	44
12- 14	147	331	1,912	1	22	50	542	1,319	87	0	87	36	5	46
14- 16	144	332	2,154	9	41	76	472	1,582	109	0	109	39	4	66
16- 18	147	412	2,498	8	17	81	525	1,887	132	0	132	47	7	78
18- 20	139	323	2,644	2	33	131	517	1,986	146	0	146	38	5	103
20- 22	155	420	3,248	2	26	157	502	2,565	192	0	192	50	8	134
22- 24	121	285	2,784	7	45	172	444	2,131	161	0	161	34	4	123
24- 26	113	315	2,822	0	64	182	486	2,154	165	0	165	37	8	120
26- 28	78	207	2,104	0	22	143	383	1,591	124	0	124	24	4	95
28- 30	80	226	2,320	4	59	162	289	1,814	142	0	142	27	4	111
30- 32	85	257	2,626	7	14	188	360	2,075	164	0	164	31	4	130
32- 34	88	269	2,899	1	39	217	357	2,291	183	0	183	32	3	148
34- 36	65	202	2,274	50	79	171	249	1,826	146	0	146	24	2	120
36- 38	73	240	2,697	1	33	195	286	2,184	176	0	176	29	2	145
38- 40	72	200	2,805	2	62	201	351	2,193	178	0	178	24	3	151
40- 45	165	528	7,028	1	144	464	787	5,634	460	0	460	63	4	393
45- 50	104	314	4,940	3	234	305	589	3,833	316	0	316	37	2	277
50- 55	114	359	5,982	3	176	325	720	4,770	397	0	397	42	1	353
55- 60	103	315	5,907	20	194	305	606	4,822	404	0	404	38	5	361
60- 70	134	410	8,635	16	324	392	865	7,113	601	0	601	48	5	548
70- 80	66	210	4,930	16	204	197	566	3,978	339	0	339	25	0	313
80- 90	30	89	2,530	4	59	90	226	2,160	185	0	185	11	0	174
90-100	31	102	2,919	0	80	90	287	2,463	212	0	212	12	0	200
100-125	25	72	2,743	7	170	75	246	2,259	196	0	196	9	20	168
125-150	12	40	1,643	2	57	36	80	1,471	129	0	129	5	0	124
150-500	12	33	2,660	0	105	36	134	2,385	211	0	211	3	0	207
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	45	91	-2,031	0	2	0	187	0	0	0	0	0	0	0
SUBTOTAL	908	1,186	4,355	5	53	62	1,971	2,413	142	0	142	69	3	70
0- 10	744	1,757	11,050	21	142	390	2,555	8,064	558	0	558	196	24	337
10- 20	547	1,453	13,279	12	215	816	2,104	10,254	783	0	783	172	28	583
20- 30	383	1,168	13,302	61	227	972	1,602	10,569	846	0	846	140	14	693
30- 40	486	1,516	23,858	28	748	1,399	2,703	19,059	1,577	0	1,577	180	13	1,384
40- 60	261	811	19,014	36	667	769	1,944	15,713	1,338	0	1,338	96	6	1,236
60-100	49	145	7,045	9	333	147	461	6,114	536	0	536	17	20	499
TOTAL	3,423	8,127	89,872	173	2,387	4,556	13,528	72,186	5,781	0	5,781	872	108	4,801

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ADDS	SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS EXEMPTS	OTHER	TAX DUE
NEG >10	472	920	-50,990	1,665	993	19	6,716	554	49	0	49	0	47	2
NEG <10	901	1,214	-2,592	91	261	7	3,951	30	2	0	2	0	0	0
0- 2	11,823	8,561	13,097	315	445	192	18,172	2,017	117	0	117	20	2	96
2- 4	13,868	11,790	41,519	257	639	429	27,118	16,209	862	0	862	393	6	463
4- 6	13,326	13,912	66,611	180	973	874	29,744	37,474	2,140	0	2,140	1,003	23	1,114
6- 8	13,507	16,639	94,545	243	1,465	1,575	34,799	59,425	3,606	0	3,606	1,461	63	2,081
8- 10	13,205	18,381	118,747	229	2,033	3,520	37,411	78,222	5,064	0	5,064	1,819	129	3,116
10- 12	13,134	19,872	144,539	303	2,855	5,522	40,746	98,162	6,663	0	6,663	2,109	196	4,359
12- 14	13,361	21,144	173,626	553	3,331	7,857	42,393	122,673	8,611	0	8,611	2,332	295	5,984
14- 16	13,070	20,873	195,912	538	3,788	10,503	42,412	141,707	10,280	0	10,280	2,343	349	7,589
16- 18	12,492	20,613	212,245	537	3,742	12,540	42,502	155,673	11,570	0	11,570	2,347	358	8,866
18- 20	11,611	19,481	220,480	355	3,897	14,148	40,871	163,131	12,370	0	12,370	2,234	332	9,804
20- 22	10,885	18,628	228,461	357	3,778	16,005	39,551	170,399	13,125	0	13,125	2,161	321	10,643
22- 24	9,971	17,178	229,197	484	4,239	17,399	37,646	171,371	13,366	0	13,366	2,012	286	11,069
24- 26	9,443	16,704	235,984	388	4,912	19,109	37,660	175,535	13,834	1	13,834	1,961	271	11,603
26- 28	8,566	15,447	231,066	369	5,293	19,290	35,859	171,624	13,633	0	13,633	1,817	275	11,541
28- 30	7,819	14,848	226,646	446	5,324	18,402	34,923	169,091	13,517	0	13,517	1,750	252	11,515
30- 32	7,308	14,021	226,377	419	6,018	18,312	34,640	168,388	13,559	0	13,559	1,657	223	11,678
32- 34	6,843	13,830	225,876	390	6,288	17,740	34,844	167,726	13,545	0	13,545	1,637	214	11,694
34- 36	6,483	13,530	226,895	459	6,616	17,356	34,757	169,361	13,752	0	13,752	1,603	194	11,955
36- 38	6,259	13,604	231,574	399	6,930	17,065	35,529	172,837	14,074	0	14,074	1,617	181	12,276
38- 40	5,851	13,013	228,122	607	7,198	16,208	34,659	171,121	13,995	0	13,995	1,549	166	12,280
40- 45	13,148	30,267	557,951	873	18,965	37,366	84,564	418,566	34,443	0	34,443	3,606	348	30,489
45- 50	11,117	27,271	527,251	814	18,148	32,079	79,422	398,966	33,057	0	33,057	3,254	303	29,500
50- 55	9,478	24,449	496,610	913	17,388	27,614	73,949	379,106	31,603	0	31,603	2,917	288	28,398
55- 60	7,911	21,146	454,209	828	16,784	23,133	66,333	348,999	29,249	0	29,250	2,526	255	26,468
60- 70	11,756	32,329	759,704	1,554	28,818	34,461	110,931	587,621	49,611	0	49,611	3,861	371	45,379
70- 80	7,695	21,286	574,659	1,579	21,234	22,669	83,116	449,741	38,304	1	38,305	2,543	231	35,530
80- 90	4,979	13,706	421,356	933	14,651	14,646	59,362	333,942	28,654	0	28,654	1,637	162	26,856
90-100	3,265	9,066	309,180	934	10,876	9,651	42,725	247,046	21,308	0	21,308	1,084	112	20,112
100-125	4,537	12,505	501,442	1,413	18,001	13,467	66,852	404,713	35,148	0	35,148	1,494	206	33,448
125-150	2,228	6,206	303,421	1,791	10,424	6,607	38,693	249,846	21,866	0	21,866	741	127	20,999
150-200	2,264	6,436	387,142	1,860	12,600	6,736	45,681	324,137	28,534	0	28,534	769	284	27,481
200-300	1,698	4,823	408,665	2,083	12,430	5,067	42,388	350,968	31,110	0	31,110	578	387	30,145
300-500	849	2,331	320,158	2,837	9,776	2,523	29,284	281,806	25,125	0	25,125	278	416	24,430
500+	598	1,554	851,667	6,593	20,663	1,772	70,321	765,546	68,735	0	68,735	186	1,628	66,921
NEGATIVE	1,373	2,134	-53,582	1,757	1,254	26	10,667	584	51	0	51	1	47	4
S 0- 10	65,729	69,283	334,519	1,225	5,555	6,591	147,244	193,346	11,789	0	11,789	4,696	222	6,870
U 10- 20	63,668	101,983	946,803	2,287	17,614	50,570	208,924	681,346	49,494	0	49,494	11,365	1,528	36,601
B 20- 30	46,684	82,805	1,151,374	2,044	23,545	90,205	185,639	858,020	67,476	1	67,476	9,700	1,404	56,372
T 30- 40	32,744	67,998	1,138,843	2,274	33,050	86,681	174,430	849,432	68,925	0	68,925	8,063	978	59,884
O 40- 60	41,654	103,133	2,036,021	3,429	71,286	120,193	304,268	1,545,637	128,353	0	128,353	12,303	1,195	114,856
T 60- 100	27,695	76,387	2,064,900	4,999	75,580	81,427	296,134	1,618,351	137,877	1	137,878	9,124	876	127,878
T 100+	12,174	33,855	2,772,496	16,577	83,893	36,171	293,219	2,377,016	210,518	0	210,518	4,046	3,049	203,424
TOTAL	291,721	537,578	10,391,374	34,590	311,778	471,864	1,620,524	8,123,733	674,482	2	674,484	59,298	9,299	605,888

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$'000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	71	159	-6,332	88	75	3	525	20	1	0	1	0	0	1
NEG <10	95	179	-299	5	33	0	382	0	0	0	0	0	0	0
0- 2	1,100	761	1,180	64	29	13	1,688	158	10	0	10	1	0	8
2- 4	1,310	1,035	3,887	26	69	36	2,699	1,395	72	0	73	28	1	44
4- 6	1,153	1,220	5,767	5	94	74	2,734	3,122	175	0	175	79	1	95
6- 8	1,032	1,490	2,200	5	114	112	2,802	4,340	258	0	258	116	4	137
8- 10	1,079	1,804	9,717	22	145	246	3,494	6,161	389	0	389	166	8	215
10- 12	1,048	1,920	11,528	43	209	337	3,538	7,614	500	0	500	201	16	283
12- 14	929	1,822	12,110	19	267	399	3,403	8,158	551	0	551	197	24	331
14- 16	881	1,754	13,194	29	227	518	3,460	9,122	635	0	635	197	26	413
16- 18	827	1,653	14,043	45	249	670	3,359	9,925	719	0	719	186	23	510
18- 20	716	1,530	13,603	46	257	715	2,832	9,898	729	0	729	177	29	523
20- 22	706	1,524	14,822	42	283	844	2,962	10,844	813	0	813	176	22	615
22- 24	622	1,400	14,294	25	214	850	2,847	10,433	789	0	789	164	25	599
24- 26	617	1,438	15,434	21	356	1,061	2,823	11,221	862	0	862	169	22	671
26- 28	607	1,357	16,409	29	450	1,269	2,686	12,041	936	0	936	161	21	753
28- 30	578	1,350	16,741	25	506	1,275	2,928	12,100	946	0	946	160	24	762
30- 32	539	1,275	16,690	30	635	1,242	3,131	11,834	933	0	933	149	29	755
32- 34	473	1,185	15,585	43	426	1,184	2,462	11,556	917	0	917	141	17	760
34- 36	483	1,264	16,887	37	564	1,234	2,851	12,334	983	0	983	150	17	817
36- 38	437	1,181	16,162	23	533	1,172	2,566	11,925	957	0	957	140	9	808
38- 40	459	1,204	17,896	19	570	1,263	2,863	13,220	1,066	0	1,066	144	12	910
40- 45	1,021	2,823	43,336	88	1,634	2,906	6,757	32,128	2,612	0	2,612	337	27	2,249
45- 50	924	2,644	43,823	98	1,820	2,639	6,947	32,669	2,686	0	2,686	314	22	2,349
50- 55	798	2,414	41,854	85	1,579	2,325	6,127	31,913	2,645	0	2,645	289	17	2,339
55- 60	675	1,972	38,741	136	1,782	1,980	5,941	29,184	2,433	0	2,433	235	18	2,179
60- 70	1,014	3,070	65,649	97	2,951	3,005	9,276	50,546	4,252	0	4,252	368	22	3,862
70- 80	670	2,057	50,112	108	2,000	1,976	6,856	39,391	3,348	0	3,348	246	21	3,081
80- 90	409	1,254	34,607	42	987	1,218	4,261	28,184	2,415	0	2,415	150	10	2,255
90-100	245	733	23,199	72	932	722	3,083	18,548	1,597	0	1,597	88	6	1,504
100-125	281	799	30,836	91	1,123	836	3,733	25,234	2,189	0	2,189	96	17	2,076
125-150	116	327	15,869	103	607	346	1,638	13,380	1,171	0	1,171	39	7	1,114
150-200	96	295	16,650	40	588	288	1,433	14,382	1,267	0	1,267	35	7	1,224
200-300	75	243	18,384	158	523	225	1,669	16,125	1,430	0	1,430	29	59	1,342
300-500	31	110	11,494	9	115	93	898	10,396	927	0	927	13	8	905
500+	16	37	16,661	44	248	48	349	16,059	1,441	0	1,441	4	437	999
NEGATIVE	166	338	-6,632	94	107	3	907	20	1	0	1	0	0	1
SUBTOTAL	5,674	6,310	27,751	123	452	481	13,417	15,176	904	0	904	390	14	500
0- 10	4,401	6,679	64,480	183	1,210	529	16,590	44,717	3,134	0	3,134	958	118	2,059
10- 20	3,130	7,069	77,700	141	1,809	298	14,246	56,638	4,345	0	4,345	830	114	3,401
20- 30	2,391	6,109	83,221	152	2,727	366	13,872	60,868	4,857	0	4,857	724	84	4,049
30- 40	3,418	9,853	167,754	408	6,815	949	25,773	125,894	10,376	0	10,376	1,175	84	9,116
40- 60	2,338	7,114	173,567	319	6,869	921	23,476	136,669	11,612	0	11,612	852	59	10,702
60- 100	615	1,811	109,893	444	3,205	836	9,721	95,575	8,423	0	8,423	217	547	7,660
TOTAL	22,133	47,283	697,734	1,863	23,195	33,123	118,002	535,558	43,653	1	43,653	5,145	1,020	37,488

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEGATIVE	19	29	-869	4	6	0	66	0	0	0	0	0	0	0
0- 2	47	31	48	0	0	1	61	8	0	0	0	0	0	0
2- 4	44	28	134	0	1	1	104	47	2	0	2	1	0	1
4- 6	35	41	174	0	7	2	82	85	5	0	5	2	0	2
6- 8	38	44	267	0	4	5	99	159	9	0	9	4	0	5
8- 10	41	75	371	0	5	9	160	216	13	0	13	6	1	7
10- 12	43	82	471	0	15	14	138	320	21	0	21	8	1	12
12- 14	40	73	516	0	14	20	123	365	25	0	25	8	1	17
14- 16	21	46	316	0	13	12	70	226	16	0	16	5	0	11
16- 18	41	103	692	15	44	24	186	472	33	0	33	12	2	20
18- 20	23	42	436	6	6	27	77	332	25	0	25	5	1	19
20- 22	26	51	552	0	13	35	126	378	28	0	28	6	0	22
22- 24	24	74	549	0	11	25	93	421	32	0	32	9	0	23
24- 26	24	53	599	0	5	45	93	456	35	0	35	6	1	27
26- 28	22	50	595	1	20	48	82	447	35	0	35	6	0	26
28- 30	21	44	610	0	20	51	73	466	37	0	37	5	2	31
30- 32	26	69	802	0	32	64	100	606	48	0	48	8	1	39
32- 34	17	51	557	0	30	41	103	390	31	0	31	6	0	25
34- 36	13	27	453	4	50	34	58	316	25	0	25	3	0	22
36- 38	15	42	553	0	19	42	92	399	32	0	32	3	0	26
38- 40	17	44	663	1	38	48	110	477	39	0	39	5	0	33
40- 45	46	140	1,946	2	69	135	260	1,484	121	0	121	17	2	102
45- 50	33	105	1,567	1	63	99	141	1,265	104	0	104	13	1	91
50- 55	26	85	1,354	0	47	72	142	1,092	91	0	91	10	0	80
55- 60	30	86	1,730	2	103	89	171	1,369	115	0	115	10	4	101
60- 70	42	107	2,732	12	171	126	292	2,156	182	0	182	13	2	167
70- 80	18	46	1,315	9	62	54	113	1,095	93	0	93	6	2	86
80- 100	22	58	1,898	5	166	64	163	1,509	130	0	130	7	0	123
100+	21	57	3,318	28	239	63	253	2,792	245	0	245	7	2	237
NEGATIVE	19	29	-869	4	6	0	66	0	0	0	0	0	0	0
SUBTOTAL	835	1,783	24,354	91	1,273	1,250	3,630	19,351	1,573	0	1,573	193	24	1,356
0- 10	205	219	995	0	17	17	506	516	30	0	30	13	1	16
10- 20	168	346	2,432	21	91	97	593	1,715	120	0	120	38	3	79
20- 30	117	272	2,906	2	69	205	467	2,168	167	0	167	32	5	130
30- 40	88	233	3,028	6	169	229	464	2,188	175	0	175	28	2	145
40- 60	135	416	6,598	5	282	395	715	5,211	431	0	431	50	7	374
60- 100	82	211	5,946	26	399	244	568	4,761	405	0	405	25	4	375
100+	21	57	3,318	28	239	63	253	2,792	245	0	245	7	2	237
TOTAL	835	1,783	24,354	91	1,273	1,250	3,630	19,351	1,573	0	1,573	193	24	1,356

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	59	140	2,748	170	27	1	357	7	0	0	0	0	0	0
NEG <10	68	108	246	0	3	0	209	0	0	0	0	0	0	0
0- 2	428	359	489	6	6	4	715	53	3	0	3	1	0	2
2- 4	589	523	1,759	2	27	17	1,243	627	32	0	32	14	0	18
4- 6	614	719	3,076	31	18	32	1,503	1,654	94	0	94	44	1	48
6- 8	549	776	3,846	6	58	50	1,695	2,187	129	0	129	60	3	67
8- 10	512	837	4,612	5	74	96	1,642	2,872	178	0	178	81	6	91
10- 12	525	913	5,758	7	80	171	1,878	3,719	244	0	244	93	11	139
12- 14	488	897	6,337	18	148	200	2,078	4,107	274	0	274	95	13	166
14- 16	476	954	7,116	14	164	253	1,974	4,832	333	0	333	105	18	209
16- 18	402	798	6,830	19	123	305	1,751	4,744	337	0	337	91	17	229
18- 20	375	807	7,118	25	133	347	1,655	5,019	363	0	363	93	16	253
20- 22	344	752	7,226	4	159	400	1,636	5,087	376	0	376	87	19	270
22- 24	347	792	7,967	9	177	485	1,493	5,825	438	0	438	93	21	324
24- 26	289	649	7,223	3	163	521	1,283	5,274	403	0	403	76	18	309
26- 28	296	705	7,989	11	164	599	1,374	5,863	453	0	453	83	24	346
28- 30	239	582	6,931	45	154	522	1,220	5,094	396	0	396	68	16	311
30- 32	228	553	7,070	82	258	560	1,093	5,270	415	0	415	66	10	340
32- 34	236	588	7,774	48	245	587	1,366	5,654	447	0	447	69	9	368
34- 36	218	589	7,634	78	339	580	1,175	5,648	450	0	450	69	13	368
36- 38	172	440	6,355	4	271	466	945	4,710	378	0	378	52	7	318
38- 40	178	459	6,941	11	279	509	1,078	5,121	413	0	413	55	5	353
40- 45	421	1,170	17,874	69	670	1,211	2,379	13,685	1,115	0	1,115	140	11	964
45- 50	303	861	14,369	8	482	872	1,932	11,097	914	0	914	103	3	807
50- 55	263	733	13,770	20	691	767	1,858	10,485	869	0	869	87	5	776
55- 60	208	584	11,940	16	604	618	1,570	9,164	764	0	764	70	6	688
60- 70	284	814	18,318	35	1,062	839	2,410	14,040	1,181	1	1,181	98	6	1,078
70- 80	177	506	13,061	5	718	528	1,752	10,082	857	0	857	61	2	794
80- 90	84	223	7,100	65	395	245	829	5,695	489	0	489	27	15	447
90-100	62	167	5,853	12	339	185	785	4,556	392	0	392	20	10	362
100-125	70	195	7,715	49	460	207	906	6,191	537	0	537	23	45	469
125-150	47	114	6,418	21	388	138	671	5,242	459	0	459	14	33	413
150-200	36	97	6,097	35	160	108	588	5,277	465	0	465	12	35	418
200-300	25	61	6,033	53	142	75	433	5,435	482	0	482	7	15	459
300-500	13	25	4,621	19	189	39	187	4,225	377	0	377	3	5	369
500+	11	23	11,278	3	51	31	425	10,775	682	0	682	3	0	679
NEGATIVE	127	248	2,994	170	30	1	565	7	0	0	0	0	0	0
SUBTOTAL	9,636	19,513	261,504	1,006	9,423	12,568	46,090	199,315	15,738	1	15,739	2,065	421	13,253
0- 10	2,692	3,214	13,782	49	184	199	6,798	7,393	436	0	436	200	10	226
10- 20	2,266	4,369	13,159	82	649	1,276	9,337	22,421	1,550	0	1,550	478	76	997
20- 30	1,515	3,480	37,336	72	817	2,527	7,007	27,142	2,067	0	2,067	408	98	1,560
30- 40	1,032	2,629	35,774	223	1,392	2,702	5,658	26,403	2,103	0	2,103	311	44	1,748
40- 60	1,195	3,348	37,954	114	2,447	3,468	7,739	44,431	3,662	0	3,662	400	26	3,236
60- 100	607	1,710	44,331	116	2,514	1,798	5,777	34,373	2,918	1	2,919	205	34	2,680
100+	202	515	42,161	180	1,391	597	3,209	37,145	3,001	0	3,001	62	134	2,806
TOTAL	9,636	19,513	261,504	1,006	9,423	12,568	46,090	199,315	15,738	1	15,739	2,065	421	13,253

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	111	255	-7,991	99	174	5	669	0	0	0	0	0	0	0
NEG <10	138	259	-476	51	11	2	489	33	3	0	0	0	0	2
0- 2	1,143	959	1,285	60	71	12	1,871	149	9	0	9	2	0	7
2- 4	1,484	1,294	4,448	19	77	31	2,977	1,610	84	0	84	35	1	48
4- 6	1,362	1,633	6,842	15	121	79	3,156	3,693	207	0	207	101	2	104
6- 8	1,396	2,204	9,746	37	121	135	3,619	6,044	355	0	355	178	7	170
8- 10	1,340	2,490	12,034	42	264	264	3,868	7,854	491	0	491	234	11	246
10- 12	1,294	2,563	14,222	33	389	378	3,984	9,675	632	0	632	269	23	340
12- 14	1,174	2,447	15,245	7	429	485	3,794	10,681	719	0	719	263	37	420
14- 16	1,041	2,224	15,590	33	326	584	3,491	11,300	787	0	787	251	46	490
16- 18	1,109	2,388	18,857	13	518	821	3,706	13,926	1,004	0	1,004	271	44	689
18- 20	1,036	2,357	19,649	35	380	977	3,486	14,876	1,099	0	1,099	273	39	786
20- 22	957	2,146	20,070	62	520	1,138	3,435	15,167	1,141	0	1,141	248	51	841
22- 24	779	1,874	17,902	16	338	1,107	2,915	13,652	1,042	0	1,042	218	33	791
24- 26	768	1,772	19,181	25	604	1,371	2,913	14,374	1,109	0	1,109	206	33	870
26- 28	671	1,662	18,129	39	443	1,329	2,695	13,734	1,067	0	1,067	197	31	840
28- 30	628	1,651	18,207	27	416	1,364	2,512	13,963	1,097	0	1,097	195	36	866
30- 32	633	1,697	19,605	20	494	1,480	2,658	15,015	1,189	0	1,189	201	25	964
32- 34	590	1,587	19,507	32	450	1,495	2,574	15,046	1,199	0	1,199	189	29	982
34- 36	565	1,596	19,784	14	563	1,490	2,492	15,270	1,225	0	1,225	189	15	1,021
36- 38	562	1,563	20,763	46	539	1,542	2,673	16,090	1,296	0	1,296	186	14	1,096
38- 40	505	1,467	19,679	18	557	1,409	2,468	15,272	1,237	0	1,237	174	13	1,049
40- 45	1,086	3,203	46,020	52	1,429	3,100	5,678	35,905	2,929	0	2,929	382	27	2,520
45- 50	942	3,806	44,622	62	1,314	2,739	5,392	35,249	2,904	0	2,904	334	18	2,551
50- 55	792	2,390	41,473	102	1,917	2,317	4,920	32,662	2,715	0	2,715	283	12	2,420
55- 60	609	1,864	34,928	24	1,115	1,785	4,253	27,901	2,335	0	2,335	222	20	2,092
60- 70	877	2,709	56,673	163	1,884	2,593	6,297	46,063	3,888	0	3,888	325	30	3,533
70- 80	507	1,531	37,739	123	1,117	1,497	4,252	30,996	2,641	0	2,641	183	24	2,434
80- 90	276	838	23,386	36	736	819	2,690	19,187	1,646	0	1,646	100	27	1,518
90- 100	173	493	16,401	71	634	516	1,644	13,679	1,181	0	1,181	59	29	1,093
100- 125	198	587	21,870	98	958	591	2,156	18,263	1,587	0	1,587	70	47	1,470
125- 150	105	335	14,248	9	432	315	1,359	12,152	1,063	0	1,063	40	93	930
150- 200	123	393	21,275	179	712	366	1,774	18,602	1,638	0	1,638	47	78	1,513
200- 300	61	176	14,478	35	427	181	1,114	12,791	1,134	0	1,134	21	73	1,039
300- 500	21	64	7,907	22	345	62	471	7,051	629	0	629	8	20	601
500+	15	44	14,622	69	298	45	770	13,578	1,218	0	1,218	5	6	1,206
NEGATIVE	249	514	-8,467	151	184	6	1,157	33	3	0	3	0	0	2
SUBTOTAL	6,725	8,580	34,355	173	654	522	15,490	19,350	1,146	0	1,146	549	21	576
U	5,654	11,979	83,563	120	2,042	3,246	18,460	60,458	4,240	0	4,240	1,327	188	2,725
T	3,803	9,105	93,489	169	2,320	6,308	14,470	70,890	5,456	0	5,456	1,064	185	4,207
T	2,855	7,910	99,359	129	2,602	7,415	12,866	76,683	6,147	0	6,147	939	95	5,112
O	3,429	10,263	167,042	240	5,776	9,942	20,243	131,716	10,882	0	10,882	1,221	77	9,584
T	1,833	5,571	134,198	393	4,370	5,426	14,882	109,925	9,355	0	9,355	666	110	8,579
100+	523	1,599	94,400	412	3,171	1,560	7,645	82,437	7,268	0	7,268	192	317	6,759
TOTAL	25,071	55,521	697,940	1,787	21,118	34,425	105,214	551,492	44,497	0	44,497	5,960	993	37,544

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$'000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	73	159	-5,034	4	44	0	491	0	0	0	0	0	0	0
NEG <10	63	126	-271	1	26	0	243	0	0	0	0	0	0	0
0- 2	538	384	605	10	17	5	840	63	3	0	3	1	0	3
2- 4	594	517	1,793	104	32	11	1,210	741	42	0	42	15	0	26
4- 6	522	565	2,594	1	35	32	1,266	1,368	77	0	77	35	1	40
6- 8	556	731	3,871	5	91	58	1,426	2,359	140	0	140	63	2	75
8- 10	510	772	4,601	11	112	127	1,480	2,971	189	0	189	74	5	110
10- 12	439	758	4,812	26	206	137	1,521	3,102	204	0	204	76	10	117
12- 14	401	738	5,190	16	198	186	1,355	3,550	243	0	243	79	9	154
14- 16	338	674	5,060	11	173	208	1,235	3,508	244	0	244	75	11	158
16- 18	347	675	5,904	26	175	287	1,411	4,179	301	0	301	76	13	213
18- 20	361	788	6,840	9	243	349	1,420	4,867	357	0	357	89	9	259
20- 22	321	755	6,756	7	186	343	1,393	4,899	364	0	364	86	11	267
22- 24	315	762	7,244	2	136	449	1,185	5,486	418	0	418	89	13	316
24- 26	314	710	7,829	23	125	564	1,303	5,864	450	0	450	84	18	348
26- 28	277	694	7,482	8	119	558	1,163	5,654	439	0	439	82	11	346
28- 30	285	708	8,272	6	158	648	1,314	6,214	486	0	486	84	12	390
30- 32	239	651	7,399	13	190	555	1,123	5,545	435	0	435	78	10	347
32- 34	259	672	8,553	5	194	670	1,240	6,456	511	0	511	81	6	425
34- 36	246	670	8,597	2	270	648	1,223	6,470	515	0	515	79	7	429
36- 38	239	650	8,839	25	223	667	1,232	6,742	541	0	541	78	9	455
38- 40	214	627	8,338	6	275	582	1,178	6,322	509	0	509	75	4	430
40- 45	452	1,313	19,210	23	558	1,294	2,522	14,859	1,211	0	1,211	157	11	1,043
45- 50	377	1,125	17,921	28	594	1,110	2,350	13,896	1,143	0	1,143	135	11	997
50- 55	318	1,010	16,675	17	530	933	2,030	13,199	1,095	0	1,095	121	19	956
55- 60	267	799	15,306	40	472	779	1,980	12,116	1,013	0	1,013	96	34	884
60- 70	320	1,010	20,646	148	722	953	2,459	16,695	1,409	0	1,409	121	16	1,272
70- 80	222	680	16,529	20	442	659	1,957	13,541	1,154	0	1,154	81	21	1,052
80- 90	99	285	8,372	35	347	294	905	6,861	588	0	588	34	26	528
90-100	71	219	6,790	33	410	213	750	5,450	470	0	470	26	15	428
100-125	83	233	9,311	58	378	249	1,070	7,673	666	0	666	28	13	625
125-150	36	113	4,931	6	90	108	413	4,327	379	0	379	13	40	325
150-200	36	118	6,134	29	327	108	496	5,234	461	0	461	14	85	362
200-300	27	90	6,130	17	136	81	477	5,453	483	0	483	11	58	414
300+	16	55	7,385	31	106	48	193	7,068	632	0	632	6	30	595
NEGATIVE	136	285	-5,305	5	70	0	734	0	0	0	0	0	0	0
SUBTOTAL	9,775	20,836	270,619	805	8,335	13,915	43,854	212,732	17,171	0	17,171	2,241	541	14,389
0- 10	2,720	2,969	13,465	130	286	1,234	6,221	7,502	450	0	450	188	8	254
10- 20	1,886	3,633	27,806	89	994	1,167	6,942	19,205	1,348	0	1,348	395	53	900
20- 30	1,512	3,629	37,583	45	723	2,563	6,958	26,116	2,157	0	2,157	425	66	1,666
30- 40	1,197	3,270	41,728	50	151	3,122	6,997	31,536	2,512	0	2,512	391	36	2,086
40- 60	1,414	4,247	69,113	108	2,153	4,117	6,882	54,069	4,463	0	4,463	508	74	3,881
60- 100	1,712	2,194	52,337	236	1,920	2,119	6,071	42,548	3,621	0	3,621	263	78	3,281
100+	198	609	33,893	142	1,037	594	2,650	29,755	2,620	0	2,620	73	226	2,321

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	56	130	-4,006	0	11	0	265	0	0	0	0	0	0	0
NEG <10	50	88	-177	2	36	1	190	0	0	0	0	0	0	0
0- 2	215	172	232	1	6	2	392	17	1	0	1	0	0	1
2- 4	232	228	696	0	8	4	523	235	12	0	12	5	0	7
4- 6	188	263	945	3	16	9	516	463	26	0	26	13	0	13
6- 8	165	232	1,156	34	42	16	562	644	38	0	38	18	1	18
8- 10	143	261	1,283	7	10	28	424	842	53	0	53	24	1	28
10- 12	147	257	1,616	6	29	45	529	1,055	69	0	69	26	3	40
12- 14	142	310	1,843	12	23	51	535	1,260	83	0	83	34	4	46
14- 16	159	306	2,387	4	25	103	667	1,602	111	0	111	33	6	72
16- 18	133	315	2,264	2	35	88	511	1,633	115	0	115	36	5	73
18- 20	112	265	2,127	11	40	90	497	1,520	108	0	108	30	8	71
20- 22	104	235	2,187	6	24	109	486	1,598	118	0	118	28	4	87
22- 24	95	245	2,180	7	75	120	423	1,586	119	0	119	28	7	86
24- 26	103	249	2,581	0	46	181	515	1,846	140	0	140	29	5	104
26- 28	99	266	2,668	6	118	194	447	1,928	148	0	148	31	5	112
28- 30	79	226	2,297	2	41	162	372	1,731	134	0	134	27	3	104
30- 32	98	273	3,030	10	89	222	505	2,234	175	0	175	32	3	140
32- 34	68	180	2,238	2	44	173	342	1,684	134	0	134	21	3	109
34- 36	58	161	2,026	0	69	150	324	1,483	118	0	118	19	3	96
36- 38	57	166	2,108	1	87	156	345	1,525	122	0	122	20	0	102
38- 40	62	182	2,411	0	48	177	330	1,857	150	0	150	22	3	125
40- 45	120	332	5,101	7	169	344	713	3,884	316	0	316	40	8	268
45- 50	89	270	4,197	0	123	256	498	3,320	274	0	274	32	8	234
50- 55	94	284	4,933	2	152	280	625	3,877	321	0	321	34	9	278
55- 60	66	213	3,783	6	310	198	479	2,930	244	0	244	25	3	216
60- 70	63	192	4,033	9	167	189	516	3,170	267	0	267	23	9	235
70- 80	49	141	3,608	16	136	146	318	3,023	258	0	258	17	2	239
80- 90	27	80	2,270	18	145	81	185	1,876	161	0	161	10	1	151
90-100	12	33	1,137	2	70	36	220	813	70	0	70	4	0	66
100-125	17	56	1,926	7	65	51	130	1,688	147	0	147	7	19	122
125-150	10	34	1,341	0	34	30	110	1,168	102	0	102	4	5	93
150+	22	69	5,466	8	158	66	306	4,943	438	0	438	7	56	373
NEGATIVE	106	218	-4,183	2	47	1	455	0	0	0	0	0	0	0
SUBTOTAL	943	1,156	4,312	45	81	59	2,416	2,200	129	0	129	60	3	67
10- 20	693	1,453	10,236	35	152	376	2,739	7,070	486	0	486	159	26	301
20- 30	480	1,221	11,914	21	304	766	2,243	8,690	660	0	660	143	24	493
30- 40	343	962	11,813	13	337	876	1,846	8,783	698	0	698	113	13	572
40- 60	369	1,099	18,015	18	753	1,078	2,316	14,010	1,155	0	1,155	132	28	995
60- 100	151	446	11,048	45	519	452	1,239	8,883	756	0	756	53	12	691
100+	49	159	8,732	15	257	147	546	7,798	687	0	687	19	80	588
TOTAL	3,134	6,714	71,887	194	2,451	3,756	13,800	57,435	4,571	0	4,571	679	185	3,707

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	41	88	2,590	26	29	0	189	0	0	0	0	0	0	0
NEG <10	51	97	-151	6	23	0	218	0	0	0	0	0	0	0
0- 2	456	336	503	2	11	3	718	40	2	0	2	0	0	2
2- 4	546	470	1,619	7	18	12	1,123	581	30	0	30	14	0	16
4- 6	487	533	2,426	8	24	32	1,049	1,357	76	0	76	35	1	40
6- 8	429	629	2,979	7	48	33	1,229	1,763	104	0	104	51	2	51
8- 10	469	769	4,218	7	96	95	1,408	2,678	168	0	168	73	4	91
10- 12	445	830	4,894	18	100	126	1,508	3,205	207	0	207	87	9	111
12- 14	455	933	5,904	184	125	175	1,671	4,216	285	0	285	102	11	173
14- 16	408	810	6,117	34	196	239	1,500	4,324	300	0	300	92	15	193
16- 18	380	791	6,446	3	136	298	1,311	4,707	338	0	338	92	14	232
18- 20	309	671	5,867	8	102	300	1,162	4,319	318	0	318	78	9	231
20- 22	268	591	5,631	9	143	327	1,139	4,070	304	0	304	69	14	220
22- 24	257	593	5,910	6	218	370	1,074	4,265	319	0	319	68	18	232
24- 26	223	531	5,555	16	129	380	1,019	4,055	309	1	310	63	13	234
26- 28	217	507	5,853	7	154	448	1,010	4,272	331	0	331	59	16	256
28- 30	205	502	5,935	21	159	440	1,021	4,337	336	0	336	60	16	261
30- 32	226	567	6,988	10	216	539	1,103	5,160	407	0	407	67	10	330
32- 34	207	526	6,837	40	234	530	1,058	5,068	403	0	403	63	15	326
34- 36	177	480	6,199	14	168	461	911	4,673	374	0	374	57	4	313
36- 38	189	496	6,987	24	329	524	947	5,246	422	0	422	59	7	356
38- 40	192	522	7,483	14	207	544	995	5,751	466	0	466	62	6	398
40- 45	439	1,180	18,646	37	568	1,265	2,529	14,327	1,168	0	1,168	141	13	1,014
45- 50	372	1,049	17,688	22	559	1,083	2,306	13,775	1,135	0	1,135	125	13	997
50- 55	316	912	16,637	55	586	925	2,038	13,144	1,092	0	1,092	109	7	976
55- 60	264	789	15,123	31	438	782	1,916	12,017	1,005	0	1,005	95	7	903
60- 70	376	1,084	24,276	25	821	1,118	2,916	19,484	1,646	0	1,646	129	11	1,505
70- 80	212	614	15,783	39	584	626	1,865	12,748	1,085	0	1,085	73	8	1,004
80- 90	126	377	10,634	30	449	374	1,150	8,691	745	0	745	45	14	686
90-100	66	176	6,255	25	227	198	669	5,186	447	0	447	21	9	417
100-125	94	269	10,337	26	542	282	1,282	8,257	716	0	716	32	30	653
125-150	40	108	5,470	42	327	120	529	4,537	397	0	397	13	63	322
150-200	43	116	7,489	25	509	127	548	6,329	557	0	557	14	43	500
200-300	27	74	6,533	17	209	81	631	5,629	499	0	499	9	50	440
300+	17	49	9,618	13	401	51	721	8,500	761	0	761	5	29	725
NEGATIVE	92	185	2,741	32	52	0	407	0	0	0	0	0	0	0
SUBS	2,387	2,737	11,744	32	197	175	5,527	6,418	381	0	381	174	7	200
10- 20	1,997	2,035	29,228	247	659	1,138	7,152	20,772	1,448	0	1,448	451	59	939
20- 30	1,170	2,724	28,885	59	803	1,965	5,263	20,998	1,599	1	1,600	319	78	1,203
30- 40	991	2,591	34,494	102	1,154	2,598	5,014	25,898	2,073	0	2,073	308	42	1,723
40- 60	1,391	3,930	68,094	145	2,152	4,055	8,789	53,264	4,401	0	4,401	470	40	3,890
60- 100	780	2,251	56,948	120	2,081	2,316	6,600	46,109	3,924	0	3,924	269	43	3,612
100+	221	616	39,448	123	1,987	661	3,710	33,252	2,929	0	2,929	73	216	2,640
TOTAL	9,029	19,069	266,100	861	9,085	12,909	42,463	206,711	16,754	1	16,755	2,064	485	14,207

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	281	603	-34,741	426	833	10	4,259	10	1	0	1	0	0	0
NEG <10	474	740	-1,332	65	313	15	1,763	12	1	0	1	0	0	0
0- 2	6,375	3,504	7,039	122	238	125	8,584	1,202	68	0	68	9	1	59
2- 4	6,819	4,642	20,306	103	277	255	12,880	8,102	429	0	429	142	3	284
4- 6	6,191	5,909	30,755	160	403	541	13,694	17,449	1,002	0	1,002	378	8	616
6- 8	5,583	6,949	38,935	139	557	872	13,993	24,647	1,501	0	1,501	560	21	919
8- 10	5,236	7,754	47,077	198	744	1,475	14,644	31,195	2,020	0	2,020	730	40	1,250
10- 12	5,348	8,833	58,782	225	825	2,226	16,505	40,253	2,727	0	2,727	899	71	1,758
12- 14	5,571	9,731	72,396	165	1,174	3,035	18,522	50,744	3,536	0	3,536	1,033	110	2,393
14- 16	5,347	8,147	80,195	192	1,298	3,912	17,595	58,164	4,185	0	4,185	1,057	134	2,994
16- 18	5,113	9,154	86,823	184	1,168	4,866	17,164	64,190	4,761	0	4,761	1,032	139	3,590
18- 20	4,996	9,239	94,803	224	1,341	5,655	17,662	70,839	5,345	0	5,345	1,049	144	4,153
20- 22	4,583	8,613	96,183	170	1,327	6,325	17,113	72,066	5,530	0	5,530	980	123	4,427
22- 24	4,485	8,457	103,097	127	1,637	7,422	16,975	77,403	6,021	0	6,021	968	107	4,947
24- 26	4,257	8,147	106,355	193	1,709	8,293	16,987	79,732	6,263	0	6,263	946	101	5,217
26- 28	3,956	7,712	106,737	195	2,116	8,592	16,565	79,925	6,336	0	6,336	895	95	5,346
28- 30	3,773	7,570	109,410	208	2,531	8,612	17,021	81,661	6,519	0	6,519	880	92	5,548
30- 32	3,519	7,538	109,073	252	2,257	8,425	17,065	81,624	6,539	0	6,539	883	90	5,567
32- 34	3,277	7,125	108,155	290	2,311	8,250	16,949	81,119	6,539	0	6,539	838	81	5,620
34- 36	3,315	7,343	116,039	188	2,757	8,634	17,977	86,995	7,038	0	7,038	866	74	6,098
36- 38	3,070	6,963	113,602	231	2,881	8,206	17,612	85,273	6,938	0	6,938	816	63	6,059
38- 40	3,064	7,347	119,523	150	2,861	8,374	18,638	89,976	7,343	0	7,343	866	59	6,418
40- 45	7,262	18,337	308,339	455	7,913	20,346	47,890	232,847	19,110	0	19,110	2,175	125	16,810
45- 50	6,470	17,455	307,076	489	8,105	18,342	47,958	233,487	19,296	0	19,296	2,069	117	17,110
50- 55	5,964	16,483	313,163	352	8,694	17,239	48,105	239,679	19,947	0	19,947	1,962	118	17,867
55- 60	5,210	15,095	299,122	595	8,706	15,186	46,351	229,944	19,239	0	19,239	1,800	103	17,336
60- 70	8,593	25,479	556,263	565	14,354	25,135	83,712	433,786	36,589	25	36,589	3,038	164	33,387
70- 80	6,176	18,747	461,660	702	11,176	18,157	67,913	365,179	31,084	0	31,084	2,238	104	28,742
80- 90	4,292	13,123	363,113	346	7,817	12,616	52,776	290,329	24,886	0	24,886	1,567	74	23,245
90- 100	2,910	8,979	275,774	447	5,987	8,585	38,248	223,408	19,256	0	19,256	1,074	70	18,112
100- 125	4,052	12,579	448,617	673	9,693	11,974	59,557	368,174	31,956	0	31,956	1,502	131	30,323
125- 150	1,993	6,193	271,163	599	5,350	5,902	32,092	228,443	19,982	0	19,982	740	123	19,119
150- 200	1,878	5,930	321,164	992	6,982	5,580	33,259	276,381	24,328	1	24,330	709	160	23,461
200- 300	1,199	3,796	286,254	961	5,932	3,566	25,722	252,032	22,332	0	22,332	454	128	21,750
300- 500	597	1,771	224,337	935	5,558	1,780	15,687	202,247	18,030	0	18,030	212	171	17,646
500+	367	1,076	540,423	3,357	10,657	1,096	28,559	503,468	45,206	0	45,206	129	663	44,414
NEGATIVE	755	1,343	-36,073	491	1,147	25	6,022	21	1	0	1	1	0	1
SUBTOTAL	30,204	28,758	144,112	721	2,218	3,269	63,796	82,596	5,020	0	5,020	1,819	74	3,127
10- 20	26,375	46,529	393,000	990	5,805	19,694	87,448	284,191	20,554	0	20,554	5,069	597	14,888
20- 30	21,054	40,499	521,782	893	9,320	39,245	84,661	390,787	30,669	0	30,669	4,668	517	25,483
30- 40	16,245	36,316	566,392	1,111	13,067	41,888	88,240	424,987	34,397	0	34,397	4,269	367	29,761
40- 60	24,906	67,370	1,227,701	1,870	33,418	71,113	190,304	935,957	77,593	0	77,593	8,007	463	69,124
60- 100	21,971	66,328	1,656,811	2,061	39,334	64,493	242,649	1,312,703	111,814	0	111,814	7,916	412	103,486
100+	10,086	31,345	2,091,957	7,518	44,172	29,899	194,876	1,830,745	161,835	1	161,836	3,746	1,377	156,714
TOTAL	151,596	318,488	6,565,681	15,656	148,482	269,625	957,996	5,261,986	441,882	2	441,884	35,494	3,806	402,584

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	16	43	-860	90	5	0	56	0	0	0	0	0	0	0
NEG <10	10	24	-47	0	0	0	28	0	0	0	0	0	0	0
0- 2	61	50	57	0	1	0	99	4	0	0	0	0	0	0
2- 4	43	32	128	0	5	1	95	44	2	0	0	1	0	1
4- 6	30	47	153	0	0	2	76	81	5	0	0	2	0	2
6- 8	40	58	282	0	7	1	131	149	8	0	0	5	0	3
8- 10	34	64	303	1	5	5	101	192	12	0	12	6	0	5
10- 12	37	68	404	1	6	9	148	243	15	0	15	7	0	8
12- 14	42	78	544	0	3	17	155	370	24	0	24	8	2	14
14- 16	34	85	506	0	5	13	169	340	23	0	23	10	1	13
16- 18	19	38	321	1	4	14	69	235	17	0	17	5	1	11
18- 20	24	50	459	0	8	25	112	314	22	0	22	6	2	15
20- 22	19	46	398	0	0	19	65	313	23	0	23	6	0	17
22- 24	25	59	574	6	9	36	106	429	32	0	32	7	3	22
24- 26	16	42	397	0	1	26	60	311	24	0	24	5	2	17
26- 30	26	72	716	0	16	52	97	550	43	0	43	8	0	33
30- 32	15	31	463	0	12	38	69	344	27	0	27	4	1	22
32- 34	13	38	432	0	16	34	72	310	24	0	24	5	0	19
34- 38	21	51	760	0	13	60	93	592	48	0	48	6	1	40
38- 40	15	44	584	2	28	42	82	434	35	0	35	5	0	29
40- 45	23	75	976	0	10	67	167	741	60	0	60	9	0	51
45- 50	19	55	894	1	18	57	78	742	61	0	61	7	0	54
50- 60	21	61	1,129	0	52	62	111	904	75	0	75	7	0	68
60- 70	11	20	707	4	84	33	54	541	46	0	46	2	0	43
70- 90	13	38	1,004	0	79	39	113	773	66	0	66	4	0	60
90+	12	33	2,345	21	160	36	125	2,047	181	0	181	4	1	176
NEGATIVE	26	67	-907	90	5	0	84	0	0	0	0	0	0	0
SUBTOTAL	208	251	923	1	18	10	501	469	27	0	27	14	1	12
10- 20	156	319	2,232	2	26	78	652	1,501	102	0	102	35	6	61
20- 30	86	219	2,085	6	27	134	328	1,602	121	0	121	26	6	90
30- 40	64	164	2,238	3	71	174	316	1,680	134	0	134	20	3	111
40- 60	63	191	2,999	1	80	186	356	2,388	197	0	197	23	1	173
TOTAL	36	91	4,058	25	323	108	291	3,360	292	0	292	11	1	279
TOTAL	639	1,302	13,628	127	551	689	2,529	11,001	873	0	873	129	17	727

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ADDS	SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS EXEMPTS	OTHER	TAX DUE
NEG >10	105	245	-9,924	93	301	1	559	0	0	0	0	0	0	0
NEG <10	137	232	-394	9	31	0	580	1	0	0	0	0	0	0
0- 2	1,459	1,007	1,623	82	39	19	2,226	233	14	0	14	3	0	11
2- 4	1,618	1,228	4,821	24	48	35	3,337	1,763	92	0	92	35	1	56
4- 6	1,462	1,587	7,282	35	79	95	3,437	3,965	225	0	225	96	2	127
6- 8	1,387	1,949	9,692	35	120	155	3,670	5,925	350	0	350	157	6	187
8- 10	1,354	2,127	12,199	47	191	319	4,173	7,876	500	0	500	205	12	283
10- 12	1,330	2,450	14,623	32	289	419	4,420	9,708	638	0	638	253	20	365
12- 14	1,380	2,653	17,941	26	337	620	4,725	12,410	842	0	842	291	33	517
14- 16	1,188	2,448	17,802	91	279	704	4,634	12,501	875	0	875	270	31	574
16- 18	1,085	2,361	18,448	38	302	796	4,211	13,256	949	0	949	270	36	643
18- 20	1,091	2,326	20,696	23	402	1,060	4,462	14,882	1,094	0	1,094	265	32	797
20- 22	912	1,906	19,109	15	364	1,100	3,846	13,887	1,042	0	1,042	221	34	787
22- 24	908	1,968	20,860	61	318	1,340	4,093	15,321	1,164	0	1,164	230	33	902
24- 26	849	1,944	21,215	23	434	1,500	3,536	15,778	1,216	0	1,216	230	27	959
26- 28	770	1,825	20,788	38	356	1,535	3,642	15,353	1,195	0	1,195	216	27	952
28- 30	794	1,889	22,990	43	537	1,741	3,746	17,050	1,339	0	1,339	224	25	1,089
30- 32	751	1,911	23,278	18	528	1,735	3,570	17,474	1,384	0	1,384	227	25	1,132
32- 34	695	1,880	22,946	29	492	1,716	3,712	17,063	1,354	0	1,354	224	25	1,105
34- 36	691	1,885	24,189	54	509	1,791	3,595	18,349	1,469	0	1,469	226	15	1,228
36- 38	620	1,810	22,945	30	445	1,837	3,725	17,178	1,377	0	1,377	216	14	1,147
38- 40	701	2,067	27,309	32	788	1,925	4,130	20,504	1,654	0	1,654	246	16	1,392
40- 45	1,437	4,276	60,930	111	1,699	4,093	9,503	45,779	3,718	1	3,719	511	29	3,179
45- 50	1,319	3,971	62,595	61	1,626	3,833	9,381	47,828	3,933	0	3,933	475	22	3,436
50- 55	1,092	3,285	57,275	115	1,760	3,190	8,577	43,887	3,636	0	3,636	392	21	3,223
55- 60	972	3,043	55,833	89	1,503	2,860	8,024	43,535	3,632	0	3,632	364	25	3,242
60- 70	1,334	4,115	86,133	168	3,068	3,951	12,354	67,014	5,642	0	5,642	492	26	5,123
70- 80	780	2,391	58,133	74	1,863	2,311	8,025	46,064	3,918	0	3,918	286	21	3,611
80- 90	492	1,498	41,528	142	1,400	1,456	5,876	32,939	2,819	0	2,819	26	26	2,614
90- 100	318	908	30,119	378	1,095	937	4,272	24,194	2,084	0	2,084	109	11	1,964
100- 125	380	1,157	41,880	128	1,529	1,117	5,421	33,952	2,946	0	2,946	138	21	2,787
125- 150	156	487	21,175	85	693	462	2,341	17,764	1,553	0	1,553	58	17	1,478
150- 200	177	535	30,436	50	795	531	3,213	25,947	2,284	0	2,284	64	36	2,184
200- 300	109	343	25,872	124	6,573	324	2,084	22,622	2,005	0	2,005	41	43	1,921
300- 500	67	189	26,042	60	580	200	2,239	23,084	2,058	0	2,058	23	33	2,003
500+	32	90	56,133	353	2,165	96	2,016	52,209	4,689	0	4,689	11	162	4,517
NEGATIVE	242	477	-10,318	102	332	1	1,138	1	0	0	0	0	0	0
S 0- 10	7,280	7,898	35,617	223	477	623	16,843	19,761	1,180	0	1,180	496	20	664
U 10- 20	6,074	12,238	89,511	211	1,610	3,598	22,452	62,757	4,398	0	4,398	1,350	153	2,896
B 20- 30	4,233	9,532	104,963	180	2,009	7,215	18,864	77,389	5,956	0	5,956	1,120	146	4,689
T 30- 40	3,458	9,553	120,668	163	2,763	8,804	18,731	90,570	7,238	0	7,238	1,139	95	6,003
O 40- 60	4,820	14,575	236,633	376	6,588	13,976	35,485	181,028	14,918	1	14,919	1,742	98	13,079
T 60- 100	2,924	8,912	215,913	762	7,425	8,654	30,526	170,211	14,463	0	14,463	1,067	85	13,312
100+	921	2,801	201,538	801	12,336	2,729	17,314	175,577	15,536	0	15,536	335	312	14,889
TOTAL	29,952	65,986	994,525	2,818	33,540	45,602	161,353	777,294	63,690	1	63,691	7,249	909	55,533

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

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	119	310	- 16,483	3,093	4,058	0	178	142	12	0	12	0	0	12
NEG <10	269	641	- 880	144	107	8	93	49	3	0	3	1	0	2
0- 2	3,861	7,288	3,336	349	211	142	1,708	2,115	113	0	113	30	1	82
2- 4	2,666	4,719	7,904	22	310	276	2,544	4,958	257	0	257	83	3	171
4- 6	2,118	3,972	10,496	16	216	421	2,629	7,350	407	0	407	126	4	276
6- 8	1,742	3,510	12,152	6	146	544	2,764	8,848	521	0	521	143	7	371
8- 10	1,583	3,223	14,253	14	146	704	3,041	10,473	664	0	664	166	7	491
10- 12	1,510	3,188	16,567	12	255	857	3,237	12,379	815	0	815	185	10	620
12- 14	1,450	3,214	18,859	1	179	1,045	3,513	14,248	967	0	967	204	16	747
14- 16	1,402	3,058	21,065	57	276	1,266	3,494	16,182	1,143	0	1,143	206	14	922
16- 18	1,402	3,124	23,821	0	228	1,445	3,768	18,389	1,332	0	1,332	226	24	1,082
18- 20	1,513	3,457	28,770	555	220	1,799	4,426	22,882	1,698	0	1,698	269	21	1,408
20- 22	1,486	3,448	31,223	4	465	2,007	4,693	24,167	1,813	0	1,813	272	20	1,521
22- 24	1,556	3,698	35,789	32	383	2,419	5,313	27,714	2,108	0	2,108	302	16	1,790
24- 26	1,490	3,637	37,227	6	424	2,535	5,547	28,776	2,219	0	2,219	299	14	1,906
26- 28	1,416	3,529	38,209	3	375	2,622	5,740	29,475	2,297	0	2,297	298	13	1,986
28- 30	1,380	3,457	40,024	10	573	2,654	6,154	30,652	2,405	0	2,405	302	13	2,090
30- 32	1,389	3,631	43,044	30	360	2,850	6,516	33,348	2,644	0	2,644	323	15	2,307
32- 34	1,234	3,259	40,698	5	524	2,581	5,871	31,728	2,533	0	2,533	286	15	2,231
34- 36	1,190	3,256	41,643	11	602	2,553	6,400	32,103	2,571	0	2,571	293	10	2,268
36- 38	1,251	3,390	46,294	2	870	2,807	7,121	35,505	2,869	0	2,869	314	9	2,546
38- 40	1,069	3,034	41,684	0	781	2,416	6,430	32,076	2,601	0	2,601	284	9	2,308
40- 45	2,392	7,008	101,390	29	1,817	5,538	15,665	78,402	6,405	0	6,405	666	20	5,720
45- 50	1,859	5,530	88,060	14	1,413	4,492	13,469	68,722	5,674	0	5,674	542	15	5,117
50- 55	1,400	4,333	73,312	118	1,241	3,502	11,458	57,245	4,755	0	4,755	439	19	4,297
55- 60	1,054	3,249	60,458	9	724	2,662	9,273	47,847	4,005	0	4,005	336	13	3,656
60- 70	1,430	4,454	92,146	23	1,367	3,699	13,808	73,300	6,186	0	6,186	468	15	5,702
70- 80	861	2,765	64,125	23	914	2,259	9,580	51,474	4,382	0	4,382	295	11	4,076
80- 90	452	1,373	38,168	80	564	1,195	4,976	31,513	2,704	0	2,704	147	2	2,555
90-100	255	792	24,095	16	389	669	3,290	19,771	1,705	0	1,705	85	1	1,619
100-125	284	886	31,417	51	608	731	3,889	26,239	2,278	0	2,278	92	1	2,186
125-150	109	327	14,843	9	325	267	1,631	12,628	1,106	0	1,106	32	0	1,073
150-200	125	359	21,354	83	517	288	1,948	18,685	1,646	0	1,646	34	12	1,600
200-300	86	246	20,751	44	1,398	188	1,657	17,628	1,563	0	1,563	22	4	1,537
300-500	53	143	19,985	68	420	115	1,477	18,147	1,618	0	1,618	13	19	1,587
500+	42	109	73,060	129	3,095	90	1,969	68,036	6,112	119	6,230	9	214	6,007
NEGATIVE	388	951	- 17,363	3,237	4,165	8	271	191	16	0	16	1	0	14
SUBTOTAL	11,970	22,712	48,141	406	1,030	2,086	12,685	33,743	1,961	0	1,961	549	22	1,390
0- 10	7,277	16,041	109,081	625	1,159	16,412	18,438	84,080	5,955	0	5,955	1,091	85	4,779
10- 20	7,328	17,769	182,473	54	2,221	12,238	27,447	140,784	10,842	0	10,842	1,473	76	9,293
20- 30	6,732	16,570	233,363	48	3,137	13,208	32,338	164,760	13,217	0	13,217	1,500	59	11,659
30- 40	6,706	20,120	323,218	171	5,195	16,194	49,865	252,215	20,840	0	20,840	1,983	67	18,789
TOTAL	2,998	9,384	218,535	141	3,234	7,821	31,654	176,058	14,977	0	14,977	996	30	13,952
60-100	699	2,070	181,411	384	6,362	1,679	12,571	161,363	14,324	119	14,443	202	250	13,990
TOTAL	43,498	105,617	1,258,859	5,065	26,501	59,644	185,269	1,013,195	82,132	119	82,251	7,794	589	73,868

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$'000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	242	594	-29,436	1,690	4,335	0	89	6	0	0	0	0	0	0
NEG <10	524	1,233	-1,548	147	774	5	102	65	5	0	5	0	0	4
0- 2	3,893	7,449	3,263	1,133	1,005	177	1,810	2,920	179	0	179	31	2	146
2- 4	2,668	4,973	4,973	7,865	662	293	2,549	5,329	296	0	296	83	4	209
4- 6	2,226	4,322	11,006	120	484	433	3,066	7,764	449	0	449	126	5	318
6- 8	1,680	3,449	11,738	137	285	505	2,653	8,647	530	0	530	134	7	389
8- 10	1,491	3,210	13,367	9	241	639	2,621	9,946	643	0	643	148	7	488
10- 12	1,347	2,973	14,780	25	275	728	2,943	11,010	738	0	738	161	10	567
12- 14	1,034	2,214	13,416	62	505	713	2,381	10,090	696	0	696	126	10	560
14- 16	922	2,088	13,815	58	310	741	2,584	10,422	742	0	742	124	10	608
16- 18	817	1,900	13,886	54	297	761	2,302	10,683	785	0	785	120	7	658
18- 20	767	1,766	14,566	17	246	860	2,306	11,255	843	0	843	121	8	714
20- 22	700	1,678	14,690	9	163	898	2,345	11,363	865	0	865	116	7	742
22- 24	621	1,444	14,264	300	269	864	2,209	11,327	876	0	876	105	8	763
24- 26	566	1,336	14,143	30	414	868	2,157	10,837	847	0	847	98	7	741
26- 28	440	1,103	11,870	171	258	739	1,699	9,380	740	0	740	83	5	652
28- 30	456	1,131	13,208	31	276	817	2,043	10,132	804	0	804	89	5	710
30- 32	372	956	11,527	1	547	673	1,757	8,626	689	0	689	77	3	608
32- 34	344	874	11,353	5	251	676	1,706	8,732	703	0	703	75	5	624
34- 36	296	777	10,354	32	295	563	1,630	8,005	645	0	645	64	2	579
36- 38	303	825	11,194	56	297	591	1,770	8,628	702	0	702	68	3	630
38- 40	332	911	12,943	10	367	688	1,872	10,047	821	0	821	80	4	737
40- 45	607	1,665	25,766	14	824	1,267	3,791	20,028	1,639	4	1,642	142	9	1,491
45- 50	470	1,288	22,263	60	670	1,036	3,138	17,559	1,460	0	1,460	115	4	1,342
50- 55	361	984	18,930	34	437	807	2,508	15,216	1,274	0	1,274	88	5	1,182
55- 60	224	605	12,841	19	623	496	1,815	10,024	844	0	844	53	4	787
60- 70	329	897	21,250	104	916	729	2,816	16,963	1,440	4	1,444	81	3	1,360
70- 80	199	542	14,782	46	618	424	2,107	11,717	997	0	997	47	14	936
80- 90	121	335	10,232	6	368	262	1,401	8,242	710	0	710	30	2	677
90- 100	83	233	7,874	23	281	179	1,221	6,375	551	0	551	20	10	521
100- 125	130	350	14,448	12	914	271	2,163	11,333	980	0	980	30	1	949
125- 150	54	135	7,374	260	476	104	845	6,224	535	0	535	11	9	515
150- 200	70	184	12,011	45	1,106	93	719	10,244	904	0	904	10	3	891
200- 300	56	166	13,696	27	599	102	1,467	11,647	1,030	5	1,036	13	59	964
300- 500	46	110	18,134	69	637	67	1,413	16,182	1,437	0	1,437	6	1	1,430
500+	38	95	54,768	77	18,266	63	3,669	37,689	3,382	0	3,382	7	42	3,334
NEGATIVE	766	1,827	-30,984	1,836	5,109	5	192	72	5	0	5	0	0	5
S 0- 10	11,958	23,403	47,239	2,076	2,678	2,048	12,700	34,606	2,095	0	2,095	522	24	1,549
U 10- 20	4,887	10,941	70,462	216	1,633	3,804	12,515	53,461	3,804	0	3,804	651	45	3,108
B 20- 30	2,783	6,692	68,174	541	1,379	4,186	10,453	53,039	4,132	0	4,132	492	32	3,607
T 30- 40	1,647	4,343	57,372	105	1,757	3,191	8,736	44,039	3,560	0	3,560	364	18	3,178
O 40- 60	1,662	4,542	79,800	126	2,554	3,606	11,252	62,827	5,217	4	5,221	398	21	4,801
T 60- 100	732	2,007	54,138	180	2,182	1,594	7,545	43,296	3,697	4	3,701	177	30	3,494
100+	394	1,040	120,432	491	21,998	700	10,275	93,319	8,268	5	8,274	75	115	8,083
TOTAL	24,829	54,795	466,632	5,570	39,290	19,133	73,667	384,659	30,778	13	30,791	2,681	285	27,825

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$'000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	371	834	37,984	4,544	13,478	4	505	515	46	0	46	1	0	45
NEG <10	834	1,854	-2,709	332	697	5	283	173	14	0	14	1	7	6
0- 2	3,974	6,731	2,744	1,010	835	134	1,954	2,149	128	0	128	24	43	62
2- 4	2,403	3,997	7,072	95	238	209	2,944	4,406	247	0	247	74	45	128
4- 6	1,791	3,075	8,858	22	348	302	2,774	5,967	350	0	350	102	49	199
6- 8	1,457	2,692	10,123	9	482	355	2,749	7,062	440	0	440	120	59	261
8- 10	1,097	2,077	9,838	72	604	420	2,349	6,953	458	0	458	113	55	290
10- 12	953	1,830	10,454	50	508	485	2,272	7,423	511	0	511	111	68	332
12- 14	827	1,636	10,692	59	680	515	2,132	7,565	534	0	534	106	76	351
14- 16	701	1,506	10,502	133	490	510	2,446	7,649	550	0	550	98	86	366
16- 18	577	1,211	9,771	269	492	510	2,151	7,140	531	0	531	79	103	349
18- 20	456	946	8,635	160	628	468	1,672	6,410	485	0	485	64	94	327
20- 22	386	814	8,104	32	264	449	1,651	5,928	451	0	451	56	77	317
22- 24	384	876	8,826	295	316	473	1,829	6,777	529	0	529	60	124	344
24- 26	330	752	8,248	29	340	472	1,498	6,080	473	0	473	54	79	340
26- 28	293	664	7,908	83	215	459	1,270	6,092	484	0	484	50	92	341
28- 30	240	530	6,961	14	359	408	1,320	4,972	396	0	396	38	69	290
30- 32	247	541	7,649	11	421	411	1,450	5,513	443	0	443	39	84	320
32- 34	173	400	5,711	7	217	309	1,107	4,182	338	0	338	30	94	214
34- 36	165	359	5,770	76	248	287	1,015	4,345	355	0	355	28	80	248
36- 38	169	385	6,233	50	242	306	964	4,906	402	0	402	31	73	298
38- 40	154	365	6,005	44	281	284	941	4,577	374	0	374	28	101	245
40- 45	279	652	11,828	77	366	522	2,004	9,071	752	0	752	50	192	511
45- 50	249	599	11,806	154	650	477	2,035	8,895	742	0	742	46	188	509
50- 55	182	419	9,536	53	532	332	4,106	7,123	598	0	598	31	166	402
55- 60	168	426	9,620	13	427	309	1,440	7,512	638	0	638	34	193	411
60- 70	226	581	14,630	65	681	428	2,526	11,148	944	0	944	45	283	616
70- 80	159	374	11,890	149	465	330	2,424	9,093	776	0	776	32	208	536
80- 90	108	280	9,128	118	402	195	1,291	7,358	634	0	634	21	251	362
90- 100	93	227	8,864	6	413	182	1,822	6,481	560	0	560	18	168	374
100- 125	139	365	15,524	313	1,739	237	2,327	12,638	1,087	0	1,087	25	479	583
125- 150	65	174	8,872	32	165	133	1,432	7,174	629	0	629	15	283	331
150- 200	89	260	15,378	39	3,703	161	2,782	12,350	1,089	0	1,089	21	560	507
200- 300	82	220	20,104	229	2,681	171	2,274	17,377	1,527	0	1,527	19	769	739
300- 500	43	122	16,585	73	286	82	3,006	13,294	1,186	0	1,186	10	722	453
500+	51	144	83,091	104	505	99	7,343	75,247	6,750	0	6,750	11	5,383	1,355
NEGATIVE	1,205	2,688	-40,693	4,876	14,175	9	788	689	60	0	60	1	7	52
SUBTOTAL 0- 10	10,722	18,572	38,636	1,207	2,508	1,420	12,769	26,537	1,623	0	1,623	433	250	940
10- 20	3,514	7,129	50,053	671	2,798	2,488	10,673	36,187	2,611	0	2,611	458	428	1,725
20- 30	1,633	3,636	40,047	453	1,493	2,261	7,569	29,849	2,333	0	2,333	259	442	1,633
30- 40	908	2,090	31,368	188	1,409	1,597	5,476	23,523	1,913	0	1,913	156	432	1,325
40- 60	878	2,096	42,790	296	1,975	1,640	9,586	32,602	2,731	0	2,731	160	738	1,833
TOTAL 60- 100	586	1,462	44,511	339	1,961	1,136	8,063	34,080	2,915	0	2,915	116	910	1,888
100+	469	1,285	159,555	791	9,080	883	19,164	138,080	12,267	0	12,267	101	8,197	3,969
TOTAL	19,915	38,918	366,269	8,821	35,397	11,434	74,087	321,545	26,453	0	26,453	1,684	11,404	13,365

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	48	136	-2,644	58	1,705	0	10	0	0	0	0	0	0	0
NEG <10	112	295	-323	76	39	3	19	49	4	0	4	0	0	3
0- 2	1,709	3,477	1,623	167	424	58	739	1,081	59	0	59	18	1	40
2- 4	1,199	2,295	3,527	66	19	118	1,194	2,334	125	0	125	43	2	80
4- 6	900	1,876	4,432	5	163	167	1,128	3,125	178	0	178	60	2	115
6- 8	606	1,332	4,211	15	45	164	991	3,077	185	0	186	60	3	123
8- 10	586	1,343	5,243	19	57	233	1,103	3,877	244	0	244	67	4	173
10- 12	488	1,177	5,352	1	59	253	1,073	3,977	260	0	260	69	6	185
12- 14	403	1,005	5,216	0	76	255	952	3,945	264	0	264	65	3	196
14- 16	365	894	5,464	3	82	296	980	4,185	291	0	291	65	5	221
16- 18	349	878	5,907	3	97	308	970	4,565	329	0	329	70	7	253
18- 20	238	621	4,523	1	50	255	755	3,545	261	0	261	47	4	210
20- 22	229	632	4,807	27	26	276	778	3,769	283	0	283	51	4	227
22- 24	220	611	5,052	6	55	308	820	3,920	297	0	297	50	5	243
24- 26	192	529	4,788	0	49	312	680	3,748	288	0	288	46	3	239
26- 28	173	511	4,663	9	54	322	594	3,702	286	0	286	44	4	238
28- 30	144	397	4,160	0	46	281	572	3,261	255	0	255	36	1	218
30- 32	126	357	3,919	0	57	240	600	3,021	241	0	241	32	7	202
32- 34	113	337	3,724	5	37	235	573	2,886	230	0	230	31	2	197
34- 36	116	329	4,048	0	24	249	475	3,300	267	0	267	30	3	234
36- 38	114	363	4,225	4	41	257	502	3,429	276	0	276	35	1	241
38- 40	96	289	3,748	0	59	213	575	2,942	240	0	240	27	0	213
40- 45	166	515	7,037	12	95	401	1,043	5,546	454	0	454	51	8	394
45- 50	134	406	6,370	1	127	329	775	5,146	426	0	426	42	4	381
50- 55	82	258	4,303	1	57	198	571	3,479	291	0	291	26	5	260
55- 60	67	208	3,840	8	99	162	587	3,000	250	0	250	21	16	213
60- 70	74	243	4,787	10	101	193	541	3,962	334	0	334	26	13	295
70- 80	52	171	3,841	4	65	126	490	3,165	270	0	270	17	0	253
80- 90	32	86	2,715	0	43	70	341	2,261	194	0	194	8	9	178
90- 100	20	67	1,863	0	28	47	149	1,639	142	0	142	6	1	134
100- 125	28	71	3,089	21	34	51	472	2,553	222	0	222	6	22	194
125- 150	11	29	1,464	3	40	23	117	1,287	113	0	113	2	0	110
150- 200	13	40	2,266	12	34	27	212	2,005	177	0	177	4	4	169
200- 300	13	55	3,053	0	54	26	287	2,687	238	0	238	5	14	219
300+	12	36	12,482	141	186	16	625	11,796	1,056	0	1,056	3	8	1,046
NEGATIVE	160	431	-2,967	134	1,745	3	29	49	4	0	4	0	0	3
SUBTOTAL	9,230	21,869	142,774	678	4,230	6,473	22,290	116,263	9,029	0	9,029	1,162	171	7,697
0- 10	5,000	10,323	19,036	272	708	740	5,156	13,493	791	0	791	249	12	530
10- 20	1,843	4,575	26,463	7	365	1,368	4,729	20,216	1,405	0	1,405	316	25	1,065
20- 30	958	2,680	23,469	42	230	1,499	3,443	18,400	1,409	0	1,409	227	17	1,164
30- 40	565	1,675	19,663	9	219	1,195	2,725	15,578	1,254	0	1,254	154	14	1,086
40- 60	449	1,387	21,550	22	378	1,089	2,975	17,171	1,421	0	1,421	140	33	1,249
60- 100	178	567	13,206	14	237	435	1,520	11,028	940	0	940	57	23	860
100+	77	231	22,355	177	347	144	1,713	20,328	1,805	0	1,805	19	47	1,739
TOTAL	9,230	21,869	142,774	678	4,230	6,473	22,290	116,263	9,029	0	9,029	1,162	171	7,697

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

1995 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT. ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	337	787	-58,253	780	4,383	0	221	135	11	0	11	1	5	6
NEG <10	860	1,947	-2,446	278	4,459	6	248	123	6	0	6	0	0	6
0- 2	7,718	13,290	5,161	456	1,113	192	16,613	3,257	182	0	182	40	9	133
2- 4	4,489	6,933	13,225	40	366	404	14,454	8,333	472	0	472	146	14	312
4- 6	3,390	5,591	16,845	55	368	585	10,961	11,543	695	0	695	209	15	470
6- 8	2,680	4,655	18,699	14	733	731	4,562	13,257	844	0	844	225	22	597
8- 10	2,237	4,041	20,049	41	842	891	4,404	14,417	969	0	969	233	28	707
10- 12	1,915	3,584	21,053	154	1,078	1,016	4,188	15,263	1,056	0	1,056	226	33	798
12- 14	1,589	3,144	20,605	40	1,117	1,059	3,896	14,844	1,064	0	1,064	204	28	832
14- 16	1,297	2,634	19,428	46	1,054	1,018	3,526	14,062	1,029	0	1,029	178	32	819
16- 18	1,117	2,336	18,961	20	775	1,083	3,243	14,000	1,041	0	1,041	165	42	834
18- 20	960	2,138	18,190	66	909	1,026	3,066	13,340	1,008	0	1,008	153	34	821
20- 22	860	1,876	18,040	64	712	1,076	24,352	13,404	1,032	0	1,032	135	29	868
22- 24	757	1,666	17,390	88	809	1,056	12,789	12,938	1,009	0	1,009	124	28	857
24- 26	697	1,579	17,398	67	809	1,057	25,169	12,970	1,020	0	1,020	117	28	875
26- 28	589	1,367	15,895	81	937	958	2,623	11,604	926	0	926	103	16	807
28- 30	532	1,231	15,386	14	1,731	917	2,367	11,492	923	0	923	96	17	809
30- 32	464	1,048	14,393	21	556	871	2,034	11,034	894	0	894	83	25	786
32- 34	393	936	12,962	82	571	769	1,843	9,910	805	0	806	78	14	714
34- 36	351	835	12,278	71	325	698	1,879	9,492	777	0	777	67	10	699
36- 38	326	803	12,057	94	414	645	1,816	9,307	762	0	762	65	20	678
38- 40	298	708	11,624	63	554	635	1,614	8,938	737	0	737	62	12	663
40- 45	598	1,500	25,350	35	930	1,253	3,566	19,738	1,636	0	1,637	130	34	1,473
45- 50	459	1,117	21,816	51	886	986	3,229	16,809	1,402	0	1,402	97	39	1,266
50- 55	414	1,036	21,674	155	685	952	3,093	17,182	1,445	0	1,445	94	31	1,321
55- 60	323	876	18,547	115	2,237	717	2,862	14,009	1,185	0	1,185	76	23	1,086
60- 70	468	1,283	30,196	141	1,334	1,031	4,463	24,365	2,074	0	2,074	116	31	1,926
70- 80	313	821	23,384	337	1,778	703	3,110	18,862	1,620	0	1,620	76	37	1,507
80- 90	170	445	14,350	146	555	387	1,745	11,839	1,019	0	1,019	40	27	952
90-100	151	407	14,312	160	2,002	321	2,015	11,258	975	3	978	34	20	924
100-125	231	574	25,565	298	3,564	517	3,277	21,185	1,836	0	1,836	54	87	1,696
125-150	137	365	18,595	132	784	304	2,086	15,566	1,356	0	1,356	33	33	1,290
150-200	134	350	23,214	62	1,093	267	2,649	19,384	1,702	6	1,708	30	72	1,606
200-300	89	223	20,885	315	1,897	180	2,330	17,910	1,588	0	1,588	18	48	1,522
300-500	67	180	25,756	1,009	1,590	128	2,903	22,143	1,976	0	1,976	15	85	1,876
500+	79	209	99,759	430	3,142	155	8,034	89,205	8,008	0	8,008	17	217	7,775
NEGATIVE	1,197	2,734	-60,699	1,058	4,842	6	469	258	17	0	17	1	5	12
SUBTOTAL	20,514	34,510	73,979	606	3,422	2,803	50,994	50,807	3,162	0	3,162	853	89	2,220
0- 10	6,878	13,836	98,237	327	4,933	203	17,918	71,508	5,197	0	5,197	926	169	4,103
10- 20	3,435	7,719	84,109	315	4,998	506	67,299	62,409	4,910	0	4,910	575	118	4,217
20- 30	1,832	4,330	63,314	331	2,420	306	9,186	45,680	3,976	0	3,976	355	81	3,539
30- 40	1,794	4,529	87,387	355	4,737	306	12,749	67,738	5,668	0	5,669	397	127	5,145
40- 60	1,102	2,956	82,272	783	5,669	442	11,333	66,324	5,689	3	5,692	267	115	5,309
60- 100	737	1,901	213,775	2,245	12,070	1,551	21,279	185,393	16,467	6	16,472	167	541	15,764
TOTAL	37,489	72,515	642,372	6,020	43,092	24,595	191,227	553,118	45,086	9	45,095	3,541	1,244	40,310

Appendix I. Tax Law Changes 1980 to 1995

This appendix is a synopsis of tax law changes from 1980 to 1995 which should be kept in mind when comparing the personal income tax statistics from year to year.

Adjusted Gross Income (AGI)

The definition of Oregon adjusted gross income has been the same as federal adjusted gross income except for tax year 1984. In 1983, federal tax law was changed to tax part of Social Security income and eliminate the disability income exclusion. Oregon has never taxed Social Security income and continued the disability income exclusion for tax year 1984. Oregon AGI was computed, for tax year 1984 only, as federal AGI minus taxable Social Security and disability income exclusion. Starting with tax year 1985, Oregon AGI been the same as federal AGI, and Social Security income has been treated as a subtraction from adjusted gross income.

Personal Exemptions and Exemption Credits

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

Surplus Refunds

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

Prior to 1994, both corporation and personal income tax surplus refunds were always made in the

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

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

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

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

Part-year Resident and Nonresident Returns

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

Federal Tax Reform Act of 1986

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

Computation of federal adjusted gross income was changed by:

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

Federal changes to personal exemptions and deductions:

- Itemized deductions were curtailed in several ways: elimination of deduction for sales tax, more stringent limitations to medical expenses and miscellaneous itemized deductions, phase-out of deductions for consumer credit interest.
- The additional personal exemption for those 65 or older or blind was changed to an additional standard deduction.
- Persons claimed as another’s dependent can no longer claim a personal exemption on their own returns.

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

- Oregon adopted the federal definition of adjusted gross income.
- Oregon decreased the number of marginal tax brackets and reduced the Oregon maximum tax rate.
- Oregon adopted the federal definition of itemized deductions.
- Oregon changed the additional personal exemption for those 65 or older or blind to an additional standard deduction.

- Oregon no longer allowed persons who could be claimed as another’s dependent to claim a personal exemption on their own return.

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

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

Tax Law Changes Since 1987

Tax year 1988:

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

Tax year 1989:

- Beginning with tax year 1989, federal tax law allowed parents to elect to report minor children’s investment income on their own federal return rather than filing a separate return for each child. Oregon did not adopt the federal method of computing the child’s tax liability, so a new line “Federal election on interest and dividends of a minor child,” was added to Oregon forms.
- Oregon’s child care credit computation changed. A separate Oregon rate schedule based on taxable income was applied to federally allowed child care expenses.

Tax year 1990:

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

Tax year 1991:

- The subtraction for Oregon and United States public retirement was eliminated. It was replaced by a credit available to all taxpayers age 58 and over who meet the income limit and have retirement income, public or private.
- New credits for bone marrow programs, child development contributions, and youth apprenticeship programs were added.
- The Homeowner and Renter Refund Program (HARRP) was eliminated, and the Elderly Rental Assistance Program (ERA) was expanded.
- Five new subtractions from Oregon income were added: IRA and Keogh distributions on which tax has already been paid to another state while the taxpayers was not an Oregon resident; oil heat tank cleanup costs; special medical deductions; active duty pay for Persian Gulf service and other service outside Oregon; and underground storage tanks pollution grants.

Tax year 1992:

- On the federal income tax, itemized deductions, except medical and dental expenses, investment interest expense, nonbusiness casualty and theft losses, and gambling losses were limited for filers with adjusted gross income over \$105,250 (\$52,625 if married filing separately).
- Federal exclusions for employer-provided educational assistance and employer-provided group legal services ended June 30, 1992. These exclusions were not allowed on the Oregon return.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals also ended June 30. This deduction was allowed for all of 1992 on the Oregon return. The amount from July 1 to December 31 was claimed as an other subtraction.

- Military active duty pay income earned outside Oregon was subtracted as an other subtraction.
- A credit was added for the involuntary moving of a mobile home, if it is the principal residence of the filer, is valued under \$50,000, and the filer's AGI is under \$30,000. The credit is the lesser of \$1,500 or the actual moving cost taken over a three-year period.
- Also added was a credit of \$12.50 per month per employee, up to a maximum of half the total amount paid, for medical insurance purchased by employees through the Oregon Medical Insurance Pool, or by small business employers who provide health insurance for their employees under one of the plans provided through the Insurance Pool Governing Board.
- The credit for income tax paid to another state was changed so it is claimed on the nonresident return of people taxed by both Oregon and one of the following: Arizona, California, Indiana, Virginia, or Guam. For income taxed by other states, Oregon allows the credit to Oregon residents.
- Business energy, pollution control, and reclaimed plastics credits have a new qualification. To receive the credit, preference must be given to Oregon producers of the recycled materials.
- The sewage treatment works hook-up credit increased from \$150 to \$160.

Tax year 1993:

- The thresholds for federal limitations for itemized deductions were increased to \$108,450 or \$54,225 if married filing a separate return.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals was reinstated retroactive to June 30, 1992. Oregon allows this deduction under a separate law.
- The following federal law changes were not allowed on Oregon returns for 1993, but the 1995 legislative session reconnected retroactively, so amended 1993 returns must be filed:
 - Employer-provided educational assistance deduction was reinstated on the federal income tax.
 - Nonresidential Real Property placed in service on or after May 13, 1993 will generally be depreciable over 39 years on federal tax returns. The depreciable life continued to be 31.5 years on Oregon returns.
 - Beginning 1993, federal law allows \$17,500 of the cost of qualifying assets to be expensed

(Section 179 expenses). Oregon allowed only \$10,000 to be expensed.

- Business meals and entertainment expenses may only be deducted at 50 percent on federal return. Oregon followed prior federal law which allows 80 percent to be deducted.
- Active duty pay income continued to be subtracted as an other subtraction.
- Minimum age for eligibility for the retirement income credit and special Oregon medical deduction increased to 59.
- Credit for income tax paid to another state must be taken on the nonresident return if income is taxed by Oregon and one of the following: Arizona, California, Indiana, or Virginia.
- Three credits included as “Other Credits” were revised:
 - Disabled child. Serious emotional disturbance and traumatic brain injury were added to the list of disabilities.
 - Rural medical practice. The requirement that the three-year period be completed before taking the credit was removed.
 - Crop gleaning. Was due to expire after 1993, now will be allowed indefinitely.
- Minimum refund check that the department will issue increased to \$5.
- Requirements for computing estimated tax for 1994 have changed. Estimated tax for 1994 may not be able to be based on 1993 income tax return in some cases.

Tax year 1994:

- The thresholds for federal limitations for itemized deductions were increased to \$111,800 or \$55,900 if married filing a separate return.
- Capital gain distributions were reported with capital gains rather than on a separate line.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals which expired December 31, 1993, was retroactively reinstated and made permanent in April, 1995. On 1994 returns, Oregon allowed this deduction under a separate law.

- New federal rules apply to moving expenses incurred after 1993. The distance test is increased from 35 to 50 miles and certain expenses are no longer deductible. Moving expenses are now an adjustment available to non-itemizers as well as itemizers rather than a deduction on schedule A. For 1994 returns Oregon followed prior federal law until the Legislature reconnected to federal law as of April 15, 1995.
- Other federal law provisions affected by the reconnect are:
 - employer-provided educational assistance deductions,
 - depreciation of nonresidential real property,
 - amortization of goodwill and related intangibles,
 - business meals and entertainment,
 - and the election to expense certain tangible property (Section 179 expenses).

Tax year 1995:

- The thresholds for federal limitations for itemized deductions were increased to \$114,700 or \$57,350 if married filing a separate return.
- Oregon law follows federal law as of April 15, 1995. Most items are treated the same on Oregon returns and federal returns. Unused business credits that may be taken as a deduction on the federal return, however, are not allowed on the Oregon return. They require an Oregon addition.
- Oregon differences in 1993 and 1994 must be amended on that prior year’s return or as a special adjustment on the 1996 return. They cannot be taken on the 1995 return.
- Military active duty pay continues to be subtracted from Oregon income if it was earned outside Oregon.
- The minimum age requirement for retirement income credit and special Oregon medical deduction is 60.

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

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

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

Personal Exemption Deductions 1930 - 1982*

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

Personal Exemption Credits 1983 - 1995**

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

* From 1930 to 1982, tax able income equalled adjusted gross income less deductions and personal exemptions.

** Beginning with 1983 returns, tax able income equals adjusted gross income less deductions. Personal exemption credit is subtracted from Oregon tax. Personal exemption credit was indexed for inflation starting with 1987 returns.

Appendix III. Glossary of Terms

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

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

Adjustments. Adjustments include IRA deductions, self-employed health insurance deduction, Keogh retirement plan and self-employed SEP deduction, penalty on early withdrawal of savings, and alimony paid. These adjustments are subtracted prior to determining AGI on federal forms 1040 and 1040A.

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

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

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

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

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

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

Exemptions (number of). Total number of exemptions claimed (self, spouse, and dependents plus special exemptions for the severely disabled 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. \$120 credit for each exemption claimed. Replaced \$1,000 exemption in 1983. Indexed for inflation beginning with tax year 1987.

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

Federal election on interest and dividends of a minor child. The amount of interest and dividend income earned by a minor child that is subject to the special federal tax. This addition to federal AGI is required when parents elect to report the child's income on their own return.

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

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

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

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

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

Interest on installment sales. Interest on deferred tax liability for certain installment sales. Added to Oregon tax from rates (tax due before credits are subtracted).

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

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

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

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

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

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

Nontaxable returns. Returns with no tax liability.

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

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

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

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

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

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

Rent, partnership, etc., income. Positive and negative income reported on federal Schedule E. In addition to partnership and S corporation income or loss, this includes income from rentals,

royalties, estates, and trusts. Reported in Table D7 as "Miscellaneous Income."

Retirement income credit. Beginning with 1991 returns, filers who meet the income and age restrictions and have income from pensions, annuities, IRAs or deferred income compensation plans are entitled to a retirement income credit. Household income limits are \$45,000 for joint returns and \$22,500 for non-joint returns. The age eligibility was 58 or older for 1991 and 1992 and increases by one year every two years until it reaches 62.

Returns (number of). The number of returns filed. For low AGI levels, this figure can be misleading. For example, the Oregon Department of Revenue receives returns each year from individuals who are claimed as dependents on their parents' returns but who receive individual earnings. Dependents who receive over \$500 of income are required to file an Oregon return and others may choose to file to recover withholding. These zero exemption returns are reported on Table H "Distribution of Returns by Number of Personal Exemptions." Over 98.5 thousand 1995 returns in the \$0 to \$10 thousand AGI level were filed by dependents. Therefore, the number of returns below the \$10,000 class is an unreliable reflection of the population.

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

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

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

State surplus refund credit. Oregon is required by law to refund excess revenue when revenues collected for the biennium are more than 2 percent higher than was forecast at the time the budget was adopted. Termed the "two-percent kicker," the refund was given as a tax credit for the last year of the biennium in question in 1985, 1987, and 1989. For the 1995 biennium, the surplus refund was given as a refund check for 6.27 percent of 1994 tax liability mailed to the taxpayer, rather than as a credit on 1995 taxes.

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

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

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

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

Tax withheld. Amounts withheld by employers from salaries and wages. Amount withheld is based on wages earned during the pay period and the number of withholding allowances claimed.

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

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

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

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

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

