

Oregon
Personal Income
Tax Annual
Statistics
Tax Year 1997

Oregon
Department
of Revenue

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Oregon Personal Income Tax Annual Statistics

Tax Year 1997

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Introduction and Highlights

The personal income tax is the State of Oregon's largest source of revenue, accounting for nearly 85 percent of General Fund revenues in fiscal year 1996–97, and over 80 percent in each fiscal year since 1988–89. Because it is the State's dominant revenue source, information about personal income tax is important in making accurate revenue forecasts and in assessing the revenue impacts of tax law changes.

This edition of *Oregon Personal Income Tax Annual Statistics* provides consistent data, historical documentation, and descriptive information for businesses, forecasters, government officials, and the general public regarding the personal income tax in Oregon. The report presents personal income tax statistics for tax year 1997 and historical tables and graphs comparing the 1997 data to previous years. Information from all 1997 income tax returns received by the Department of Revenue in the 1998 calendar year is included in the report.

Highlights

- X The Oregon Department of Revenue received 1.56 million 1997 personal income tax returns during calendar year 1998, a 2.8 percent increase from the prior year.
- X Personal income tax revenue from 1997 returns totaled \$3.4 billion, up 32.1 percent from 1996. The large increase resulted from revenue being lower in 1996 because of surplus refunds of 14.4 percent of 1996 tax liability. Without the 1996 surplus refund of \$436.5 million, 1997 personal income tax revenue would have been up 13.1 percent over 1996.
- X Due to strong growth in several components of income, the total adjusted gross income of 1997 Oregon filers rose to \$59.1 billion, up 11.7 percent from 1996. For full-year residents, adjusted gross income increased 11.0 percent to \$54.8 billion.
- X Capital gains was the fastest growing component of income, with an increase of 41.7 percent over 1996. Pension income grew 18.3 percent; rent, partnership, and S-corporation income rose 11.4 percent; and wage and salary income grew 7.2 percent.
- X The total 1997 tax liability of full-year resident filers was \$3.2 billion, 31.3 percent higher than in 1996. The average tax liability was \$2,305, up from \$1,802 in 1996. The large increase is due to lower taxes in 1996 resulting from the surplus refund that averaged \$302 for full-year resident filers.
- X The average adjusted gross income of full-year resident filers rose 8.2 percent to \$39,683. Over the same period the Consumer Price Index, the most commonly-used measure of inflation, rose 3.4 percent, so average incomes rose much faster than inflation.
- X 5.4 percent of full-year Oregon resident filers had an adjusted gross income of \$100,000 or more, and those taxpayers paid 38.1 percent of 1997 Oregon tax.
- X Among full-year resident filers, 66.0 percent received tax refunds averaging \$476, while 29.1 percent owed additional tax when filing their returns, an average of \$815. The remaining 4.8 percent of filers had a zero balance.

Oregon Personal Income Tax Selected Variables, 1996 and 1997

(Dollars in millions except where indicated)

	1996	1997	% Chg
Number of Returns	1,519,984	1,563,139	2.8%
Full Year	1,345,533	1,381,479	2.7%
Part Year & Nonresident	174,451	181,660	4.1%
Adjusted Gross Income	\$52,890	\$59,077	11.7%
Full Year	\$49,368	\$54,821	11.0%
Part Year & Nonresident	\$3,522	\$4,280	21.5%
Taxable Income	\$41,567	\$46,527	11.9%
Full Year	\$38,576	\$42,959	11.4%
Part Year & Nonresident	\$2,991	\$3,567	19.3%
Surplus Refunds	\$437	\$0	-100.0%
Full Year	\$407	\$0	-100.0%
Part Year & Nonresident	\$30	\$0	-100.0%
Tax Due	\$2,602	\$3,436	32.1%
Full Year	\$2,425	\$3,185	31.3%
Part Year & Nonresident	\$176	\$252	42.7%
Avg. AGI (dollars)	\$34,759	\$37,794	8.7%
Full Year	\$36,690	\$39,683	8.2%
Part Year & Nonresident	\$20,191	\$23,432	16.1%
Avg. Tax Due (dollars)	\$1,712	\$2,198	28.4%
Full Year	\$1,802	\$2,305	27.9%
Part Year & Nonresident	\$1,011	\$1,386	37.0%
Effective Tax Rate*	4.9%	5.8%	18.2%
Full Year	4.9%	5.8%	18.2%
Part Year & Nonresident	5.0%	5.9%	17.4%

* Tax due divided by adjusted gross income

Guide to Using the Data

Adjusted Gross Income

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

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

Report Organization

The report consists of seven sections and three appendices. Section 1 contains historical tables and graphs comparing 1997 personal income tax data to previous years. The tables use nominal dollars (not adjusted for inflation).

Section 2 provides a summary of personal income tax law effective in 1997 along with the 1997 tax rate charts. A flowchart of the components of Oregon personal income taxes follows Section 2.

Sections 3 through 7 contain 1997 detailed tables in the following order: all returns filed; full-year resident returns, part-year resident and non-resident returns, all returns by county, and returns for individual counties and other states. In the county tables, the county is assigned based on the address on the tax return. Except for the four aggregate county tables in section 6, where each row contains data for one county, the rows in the detailed tables each present data for one AGI level.

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

The tables for all returns in section 3 of this report include information for full-year residents, part-year residents, and non-residents. Only the Oregon portion of the income of part-year residents and non-residents is taken into account in determining their AGI level. Because the tables for all returns contain within one AGI level a mix of returns with a wide range of total income, the full-year resident tables represent the strongest base for statistical inference. A

larger selection of tables with more detailed information is provided for full-year resident returns, including tables by tax status (taxable or nontaxable), by deduction type (standard or itemized), and by filing status (single, joint, head of household, or married filing separately), and family size. Family size is based on the number of exemptions on the tax return, excluding disability exemptions. Zero exemption returns are those filed by persons who can be claimed as dependents by another taxpayer, usually a parent.

Detailed Tables

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

Tables D, E, and F report more detailed information for full-year returns than for part-year resident and non-resident returns, due to data availability. The components of adjusted gross income are reported in Tables D and E for full-year residents, but only total Oregon income and adjustments are reported for part-year resident and non-resident returns. The same is true of the additions and subtractions in table F. In tables F and F3, the new Oregon subtraction for reinvested capital gains is combined with "Other Subtractions" to avoid disclosure of confidential information.

In the reports for 1995, 1996, and 1997, Table I contains distributions of returns reporting additional standard deductions for age 65 or over or for blindness only for standard deduction returns. In the reports for 1994 and earlier, Table I included all returns that indicated age 65 or over or blindness.

Appendices

The three appendices contain a synopsis of significant tax law changes from 1980 to 1997, charts of tax rates and personal exemption deductions and credits over the years, and a glossary of terms used in this report.

Section 1. Historical Trends

This section presents data for the 1997 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 1997.

Total Oregon Tax Revenue and Adjusted Gross Income

For the 1997 tax year, Oregon personal income tax revenue was \$834.6 million higher than in 1996, an increase of 32.1 percent. Without the \$436.5 million surplus refund returned to taxpayers, 1996 personal income tax revenue would have been \$3.0 billion, and 1997 revenue would have been \$398.2 million, or 13.1 percent, higher than 1996.

Exhibit 1 shows a history of Oregon personal income tax revenue from 1980 to 1997. Over that period, revenues have grown every year except 1985, 1987, and 1996, although growth rates have varied dramatically from year to year. Tax rate reductions as well as surplus refunds contributed to the decline in revenues in 1985 and 1987. In 1985 a 0.8 percent surcharge that was imposed in 1982 was eliminated, and in 1987 rates were further reduced by 1.0 percentage point and the number of tax brackets was reduced from seven to three. In 1996 the large surplus refund alone was responsible for the decline in personal income tax revenue from the 1995 level.

Much of the volatility in growth rates is attributable to the “two percent kicker” law. Under this 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: the corporate surplus to corporate income taxpayers and the “all other” surplus to personal income taxpayers. These refunds are called “surplus refunds.”

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

The 1995 Legislature changed the law governing the method of returning unanticipated surplus revenue to per-

sonal income taxpayers. In December 1995 taxpayers entitled to a surplus refund received checks in the mail based on their 1994 returns, rather than credits on their 1995 tax returns. In November 1997, checks for surplus refunds were mailed to taxpayers who paid 1996 taxes.

Exhibit 1 shows total personal income tax revenue from 1980 to 1997. As shown by the last two columns of Exhibit 1, in the absence of the two percent kicker, Oregon would have experienced a much less volatile revenue stream from the personal income tax. The final column shows revenue growth in the absence of the two percent kicker. Revenue grew relatively slowly in 1990 and 1991 after very rapid growth in 1988 and 1989. The slowing of revenue growth was a consequence of the sluggish growth in employment and incomes in 1990 and 1991. In 1992, growth accelerated again, to 9.8 percent over the prior year. In 1993, growth remained strong, with revenue growing 9.4 percent. In 1994, growth slowed to 7.2 percent and then accelerated to 9.3 percent in 1995, 10.6 percent in 1996, and 13.1 percent in 1997.

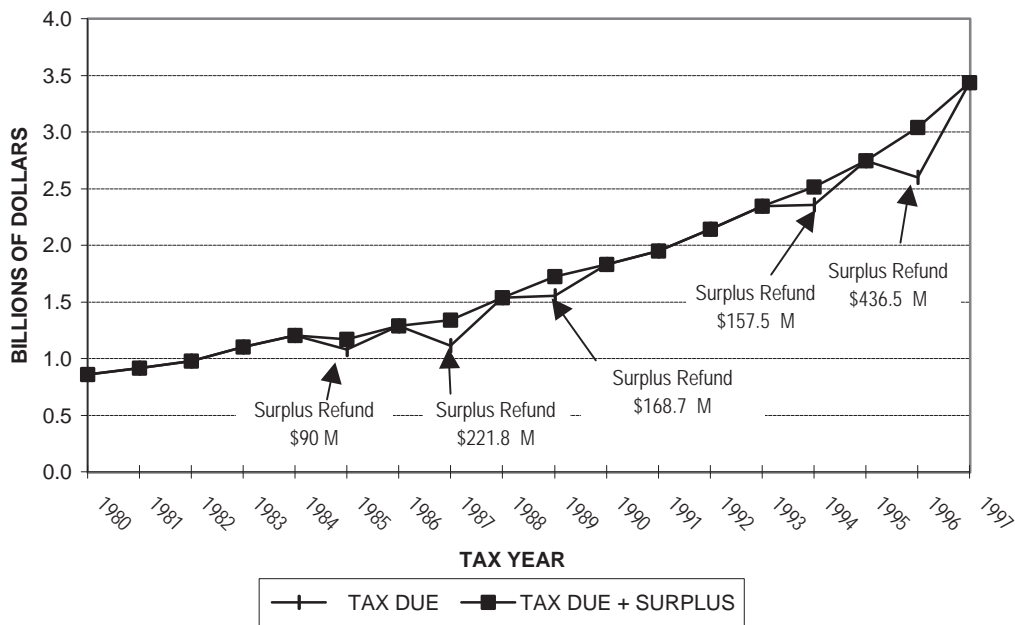
Exhibit 2 shows that the pattern of adjusted gross income growth is similar to that of revenue growth. After rapid growth in the mid to late 1980s, growth slowed in the early 1990s, falling sharply from 8.2 percent in 1990 to 3.8 percent in 1991. The rate of growth jumped back up to 7.7 percent in 1992,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

Personal Income Tax Information and Economic Indicators

Exhibit 3 presents Oregon personal income tax information and selected economic and demographic indicators from 1987 to 1997. This information is useful in relating changes in economic activity to changes in revenue.

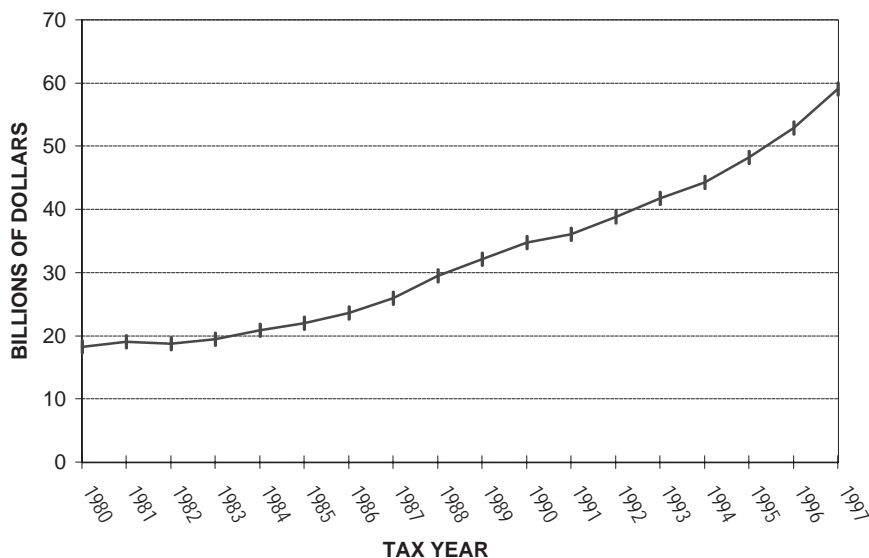
Oregon’s population, as estimated by the Center for Population Research and Census at Portland State University, grew 1.1 percent in 1997, a slowing of growth from recent years. About 70 percent of the population growth resulted from migration into Oregon. Between 1996 and 1997, the number of Oregon tax returns filed increased 2.8 percent, with the 4.1 percent growth in the number of part-year and non-resident returns exceeding the 2.7 percent growth in the number of full-year returns. Nonagricultural employment grew by 3.5 percent in 1997, down from the 4.0 percent increase in 1996. The adjusted gross income of full-year Oregon filers grew by 11.0 percent in 1997, after growing 9.4 percent in 1996.

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



YEAR	Total Tax Due (\$000)	Percent Change	Surplus Refund (\$000)	Surplus Refund Percentage	Before Surplus Refund (\$000)	Percent Change
1980	859,599		NA	NA	859,599	
1981	912,628	6.2%	NA	NA	912,628	6.2%
1982	976,026	6.9%	NA	NA	976,026	6.9%
1983	1,102,109	12.9%	NA	NA	1,102,109	12.9%
1984	1,204,360	9.3%	NA	NA	1,204,360	9.3%
1985	1,078,151	-10.5%	90,013	7.7%	1,168,164	-3.0%
1986	1,287,536	19.4%	NA	NA	1,287,536	10.2%
1987	1,114,519	-13.4%	221,824	16.6%	1,336,343	3.8%
1988	1,539,349	38.1%	NA	NA	1,539,349	15.2%
1989	1,552,999	0.9%	168,726	9.8%	1,721,725	11.8%
1990	1,831,472	17.9%	NA	NA	1,831,472	6.4%
1991	1,950,232	6.5%	NA	NA	1,950,232	6.5%
1992	2,142,329	9.8%	NA	NA	2,142,329	9.8%
1993	2,344,233	9.4%	NA	NA	2,344,233	9.4%
1994	2,356,720	0.5%	157,466	6.27%	2,514,185	7.2%
1995	2,747,261	16.6%	NA	NA	2,747,261	9.3%
1996	2,601,625	-5.3%	436,468	14.37%	3,038,093	10.6%
1997	3,436,272	32.1%	NA	NA	3,436,272	13.1%

EXHIBIT 2
TOTAL ADJUSTED GROSS INCOME
ALL RETURNS 1980 TO 1997



Tax Year	Adjusted Gross Income (\$000)	Percent Change
1980	18,229,091	7.5%
1981	19,044,675	4.5%
1982	18,776,721	-1.4%
1983	19,441,574	3.5%
1984	20,901,802	7.5%
1985	22,016,229	5.3%
1986	23,634,636	7.4%
1987	25,981,140	9.9%
1988	29,468,040	13.4%
1989	32,076,903	8.9%
1990	34,702,435	8.2%
1991	36,031,094	3.8%
1992	38,816,694	7.7%
1993	41,708,590	7.5%
1994	44,295,925	6.2%
1995	48,231,919	8.9%
1996	52,890,405 *	9.7%
1997	59,077,357	11.7%

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

EXHIBIT 3. OREGON PERSONAL INCOME TAX INFORMATION AND SELECTED ECONOMIC INDICATORS, 1987-1997
(ANNUAL LEVELS AND PERCENTAGE CHANGE FROM PRECEDING YEAR)

Year	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Total Returns	1,155,975 3.4	1,219,529 5.5	1,271,045 4.2	1,304,122 2.6	1,323,687 1.5	1,352,559 2.2	1,381,832 2.2	1,420,871 2.8	1,467,014 3.2	1,519,984 3.6	1,563,139 2.8
Full-year Returns:	1,050,218 3.1	1,104,981 5.2	1,146,127 3.7	1,176,920 2.7	1,194,895 1.5	1,211,927 1.4	1,235,970 2.0	1,267,485 2.5	1,302,656 2.8	1,345,533 3.3	1,381,479 2.7
* Total AGI (millions)	24,662 9.3	27,740 12.5	30,292 9.2	32,597 7.6	34,047 4.4	36,526 7.3	39,184 7.3	41,545 6.0	45,113 8.6	49,368 *** 9.4	54,821 11.0
* Total Tax Due (thousands)	1,054,352 -13.9	1,452,119 37.7	1,461,188 0.6	1,719,739 17.7	1,835,046 6.7	2,013,765 9.7	2,203,542 9.4	2,207,612 0.2	2,569,222 16.4	2,425,176 (5.6)	3,184,501 31.3
* Average AGI (dollars)	23,483 6.0	25,105 6.9	26,430 5.3	27,697 4.8	28,494 2.9	30,139 5.8	31,703 5.2	32,777 3.4	34,632 5.7	36,690 *** 5.9	39,683 8.2
* Average Tax Due (dollars)	1,004 -16.5	1,314 30.9	1,275 -3.0	1,461 14.6	1,536 5.1	1,662 8.2	1,783 7.3	1,742 -2.3	1,972 13.2	1,802 (8.6)	2,305 27.9
* Average Refund (dollars)	515 56.5	265 -48.5	333 25.7	313 -6.0	315 0.6	339 7.6	369 8.8	385 4.3	406 5.5	445 9.6	476 7.0
Personal Income (millions)	38,675 5.0	42,026 8.7	45,768 8.9	49,879 9.0	52,389 5.0	55,763 6.4	59,640 7.0	63,309 6.2	67,908 7.3	73,156 7.7	77,579 6.0
Oregon Tax Due as a Percent o Personal Income **	2.9%	3.7%	3.4%	3.7%	3.7%	3.8%	3.9%	3.7%	4.0%	3.6%	4.4%
Wage & Salary Income (millions)	21,428 7.1	23,494 9.5	25,479 8.4	27,706 8.7	28,975 4.6	30,967 6.9	32,776 6.0	35,226 7.5	38,147 8.3	41,465 8.7	44,967 8.4
Portland CPI (1982-84=100)	110.9 2.5	114.8 3.5	120.5 5.0	127.4 5.7	133.8 5.1	139.9 4.5	144.7 3.5	148.9 2.9	153.2 2.9	158.6 3.5	164.1 3.4
Nonag. Employment (thousands)	1,099.5 3.9	1,155.8 5.1	1,209.2 4.6	1,244.6 3.5	1,244.7 0.0	1,267.4 1.8	1,308.3 3.2	1,362.9 4.2	1,418.3 4.1	1,474.7 4.0	1,526.4 3.5
Population (thousands)	2,690 1.1	2,741 1.9	2,791 1.8	2,842 2.3	2,930 2.6	2,979 1.7	3,038 2.0	3,082 1.4	3,132 1.6	3,181 1.6	3,217 1.1
Unemployment Rate (%)	6.2	5.8	5.7	5.5	6.0	7.5	7.2	5.4	4.8	5.9	5.8

* Full-year Returns

** All Returns

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

Distributions by Adjusted Gross Income Level

Exhibit 4 presents average tax due and effective tax rates by adjusted gross income level from 1987 to 1997 for full-year resident filers. Tax due is the amount of tax liability after subtracting credits and surplus refunds. The effective tax rate is tax due as a percent of adjusted gross income.

Starting in 1993, Oregon indexed its income tax brackets to inflation to prevent taxpayers from being forced into higher brackets simply by inflation. The effect of this change has been to reduce or eliminate the growth in the effective tax rate. Due to the large surplus refund, the 1996 average tax due and effective tax rates were lower in all positive income levels than for any year since 1991.

Exhibit 5 illustrates that the distributions of number of full-year returns and tax due shifted into higher income categories between 1996 and 1997, continuing a trend seen throughout the 1980s and 1990s as prices and incomes increased. The percentage of taxpayers in the \$40,000 to \$50,000 income category remained the same in 1997 as in 1996. The percentages in positive income categories under \$40,000 declined, while the percentage in categories over \$50,000 increased. The percentage of tax liability was less in 1997 than in 1996 for each positive income category under \$60,000, and higher for each of the two highest income categories. Just 5.4 percent of full-year returns reported adjusted gross income of \$100,000 or more, but these taxpayers incurred 38.1 percent of the total tax liability. An additional 12.1 percent of the 1997 full-year returns reported income of between \$60,000 and \$100,000 and paid 23.7 percent of the 1997 taxes.

As shown in Exhibit 6, the share of positive adjusted gross income reported on full-year returns fell at low and middle income levels, and rose at income levels above \$60,000. In 1997, filers in the top two categories, \$60,000 and above, reported total positive adjusted gross income of \$29.1 billion, or 53 percent of total positive adjusted gross income, up from \$24.1 billion (48 percent) in 1996. Filers in the \$100,000 and over income category reported \$16.5 billion, while those in the \$60,000 to \$100,000 category reported \$12.5 billion.

Sources of Income

Exhibit 7 displays sources of income and adjustments to income reported on full-year returns for tax years 1987 to 1997. Adjustments are items listed on federal Forms 1040 and 1040A that are subtracted from total income to compute adjusted gross income. Tables D1 through D10 and E1 through E3 in Section 4 provide more detailed breakdowns of income sources and adjustments by adjusted gross income levels.

Wages, salaries, and tips are the primary sources of income for Oregon taxpayers, comprising 65.6 percent of

adjusted gross income in 1997. This share has fallen substantially from its 1987 level of 73.4 percent. The declining share of adjusted gross income coming from wages and salaries is due to much slower growth in wage and salary income than in income from pensions; property sales (capital gains); and rent, partnership, and S-corporation sources.

Part-year Residents

Oregon's population has grown rapidly in recent years. According to the Center for Population Research and Census at Portland State University, Oregon had a net in-migration of roughly 385,000 people from 1987 to 1997. This high level of in-migration has resulted from an expanding economy that has attracted people to Oregon. In contrast, during the slow economic growth of the early to mid-1980s, net migration to Oregon was negative, with over 26,000 residents leaving the state between 1982 and 1986.

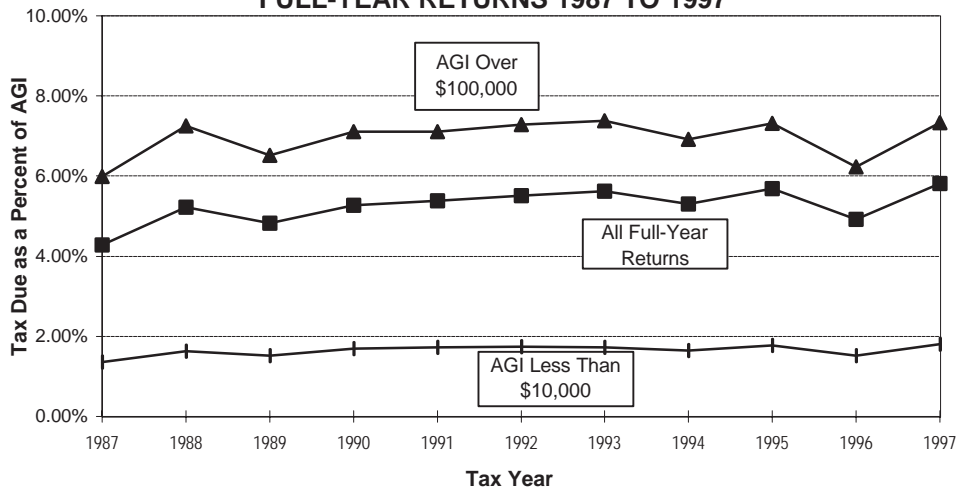
Exhibits 8, 9, and 10 give information about part-year residents entering or leaving Oregon based on the addresses on their Oregon tax returns. Exhibit 8 shows the total number of taxpayer households moving to and from Oregon in selected years from 1981 through 1997. During the recession of the early 1980s, more taxpayers left Oregon than entered the state. In 1981, the net out-migration was almost 4,000. Beginning in 1985, the trend reversed, and about 450 more households moved into Oregon than left the state. In 1995, the net number of households moving to Oregon exceeded 13,000, then fell to 7,874 in 1997.

Exhibit 9 shows the number and percent of in-migrants by county of destination. In 1997, as in previous years, in-migrants were drawn to counties roughly in proportion to existing county populations. The three counties comprising the Portland metropolitan area, Multnomah, Washington, and Clackamas, have over 40 percent of the state's population and attracted over 50 percent of the in-migrants. An additional 9.6 percent chose Lane county as their destination.

Exhibit 10 shows the number of income tax filers moving from Oregon in selected years from 1981 to 1997 by state of destination. Taxpayers moved from Oregon in 1997 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 53 percent of all out-migrants. Arizona was also a popular destination, attracting nearly 6 percent of out-migrants.

Section 5 contains tables providing detailed information for part-year filers as well as information for non-resident filers.

EXHIBIT 4
EFFECTIVE TAX RATES
FULL-YEAR RETURNS 1987 TO 1997



Average Tax Due:

AGI Level (\$000)	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Negative	8	6	10	12	20	9	6	26	11	9	15
0 - 10	68	81	76	85	87	88	88	83	90	77	92
10 - 20	439	526	478	523	519	514	509	477	510	435	488
20 - 30	947	1,130	1,030	1,111	1,128	1,134	1,132	1,064	1,133	968	1,112
30 - 40	1,474	1,755	1,611	1,734	1,774	1,777	1,775	1,667	1,762	1,495	1,740
40 - 50	2,050	2,435	2,232	2,391	2,461	2,465	2,466	2,312	2,438	2,063	2,386
50 - 60	2,670	3,170	2,895	3,103	3,193	3,194	3,199	2,978	3,130	2,650	3,059
60 - 100	3,821	4,590	4,185	4,508	4,588	4,630	4,675	4,355	4,606	3,918	4,536
100+	11,059	14,606	12,858	13,936	13,441	14,239	15,498	14,417	15,382	13,509	16,214
All Return	1,004	1,314	1,275	1,461	1,536	1,662	1,783	1,742	1,972	1,802	2,305

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

AGI Level (\$000)	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Negative	-0.02 %	-0.01 %	-0.03 %	-0.03 %	-0.05 %	-0.02 %	-0.01 %	-0.06 %	-0.03 %	-0.02 %	-0.03 %
0 - 10	1.35	1.63	1.52	1.70	1.72	1.74	1.73	1.64	1.78	1.52	1.81
10 - 20	2.98	3.57	3.24	3.55	3.52	3.49	3.46	3.24	3.45	2.94	3.29
20 - 30	3.83	4.57	4.17	4.50	4.57	4.59	4.58	4.31	4.59	3.91	4.50
30 - 40	4.26	5.06	4.64	4.99	5.10	5.10	5.10	4.79	5.06	4.30	5.00
40 - 50	4.60	5.47	5.00	5.36	5.51	5.52	5.52	5.17	5.45	4.61	5.33
50 - 60	4.90	5.82	5.31	5.69	5.85	5.85	5.86	5.45	5.72	4.84	5.58
60 - 100	5.24	6.27	5.70	6.14	6.24	6.28	6.32	5.87	6.18	5.24	6.04
100+	5.99	7.26	6.52	7.11	7.11	7.28	7.38	6.91	7.32	6.24	7.33
All Return	4.28 %	5.23 %	4.82 %	5.27 %	5.39 %	5.51 %	5.62 %	5.31 %	5.69 %	4.91 %	5.81 %

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

EXHIBIT 5. DISTRIBUTION OF NUMBER OF FILERS AND TAX DUE BY AGI LEVEL FULL-YEAR RETURNS 1987 TO 1997

Percentage Distribution of Number of Full-Year Returns:

AGI Level (\$000)	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Negative	0.9 %	0.8 %	0.7 %	0.7 %	0.8 %	0.7 %	0.7 %	0.7 %	0.8 %	0.8 %	0.8 %
0 - 10	31.1	30.4	28.9	27.6	26.4	25.3	24.8	24.3	23.2	22.5	21.1
10 - 20	23.3	22.8	22.7	22.4	22.3	22.0	21.8	21.4	21.0	20.3	19.6
20 - 30	16.9	16.4	16.1	16.0	15.9	15.7	15.4	15.2	15.1	14.9	14.8
30 - 40	11.7	11.7	11.8	11.7	11.7	11.6	11.4	11.3	11.2	11.1	11.0
40 - 50	6.9	7.4	7.8	8.1	8.4	8.6	8.6	8.5	8.6	8.6	8.6
50 - 60	3.9	4.3	4.6	5.0	5.3	5.7	5.9	6.1	6.4	6.5	6.7
60 - 100	4.0	4.6	5.3	6.1	6.8	7.7	8.3	9.1	9.9	10.8	12.1
100+	1.4	1.7	2.0	2.2	2.4	2.8	3.1	3.4	4.0	4.5	5.4
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)	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Negative	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0 - 10	2.1	1.9	1.7	1.6	1.5	1.3	1.2	1.2	1.1	1.0	0.8
10 - 20	10.2	9.1	8.5	8.0	7.6	6.8	6.2	5.9	5.4	4.9	4.1
20 - 30	16.0	14.1	13.0	12.2	11.7	10.7	9.8	9.3	8.7	8.0	7.1
30 - 40	17.1	15.6	14.9	13.9	13.6	12.4	11.4	10.8	10.0	9.2	8.3
40 - 50	14.1	13.7	13.6	13.3	13.4	12.7	11.9	11.3	10.6	9.8	8.9
50 - 60	10.3	10.3	10.5	10.7	11.1	11.0	10.6	10.4	10.1	9.6	8.9
60 - 100	15.1	16.2	17.5	18.9	20.4	21.4	21.7	22.7	23.2	23.5	23.7
100+	15.1	19.2	20.2	21.4	20.9	23.7	27.2	28.5	31.0	34.0	38.1
All Returns	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %

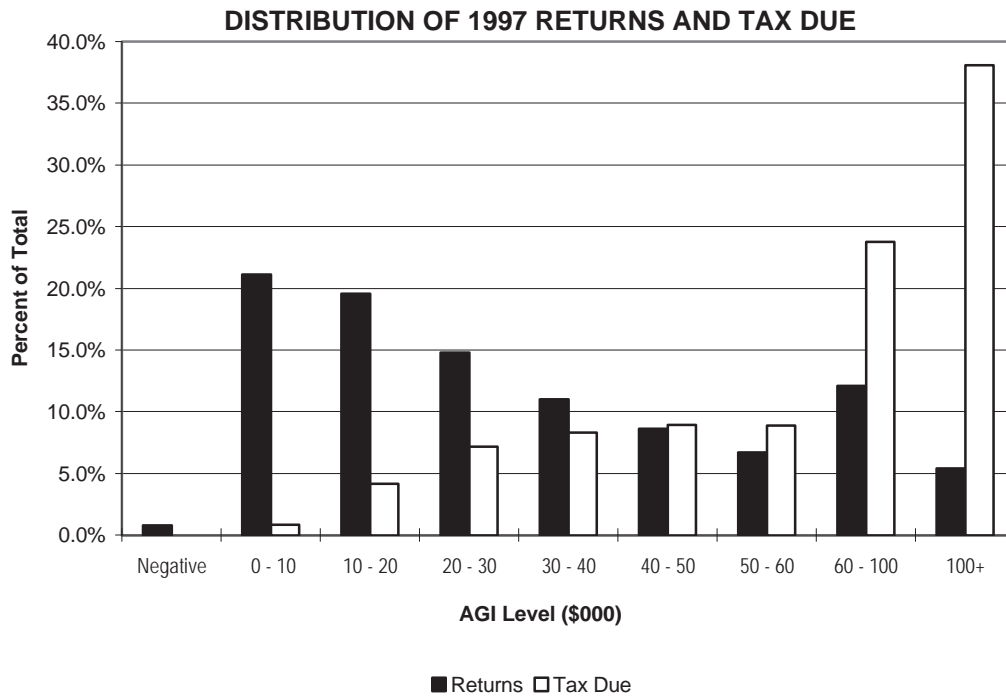


EXHIBIT 6. DISTRIBUTION OF POSITIVE ADJUSTED GROSS INCOME BY AGI LEVEL FULL-YEAR RETURNS 1987 TO 1997

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

AGI Level (\$000)	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
0 - 10	1,639	1,665	1,652	1,630	1,595	1,558	1,558	1,561	1,529	1,527	1,485
10 - 20	3,604	3,704	3,830	3,889	3,933	3,934	3,960	3,998	4,037	4,048	4,012
20 - 30	4,397	4,473	4,573	4,651	4,678	4,685	4,699	4,753	4,854	4,960	5,055
30 - 40	4,245	4,473	4,704	4,802	4,881	4,872	4,908	4,968	5,059	5,186	5,284
40 - 50	3,242	3,640	3,974	4,261	4,460	4,640	4,757	4,838	5,010	5,177	5,321
50 - 60	2,210	2,570	2,893	3,237	3,484	3,777	3,985	4,222	4,534	4,796	5,055
60 - 100	3,040	3,746	4,482	5,305	5,990	6,871	7,566	8,524	9,636	10,889	12,513
100+	2,660	3,835	4,520	5,165	5,387	6,552	8,130	9,109	10,866	13,211	16,546
Total	25,037	28,106	30,627	32,940	34,407	36,890	39,563	41,975	45,524	49,794	55,271

Percentage Distribution of Positive Adjusted Gross Income:

AGI Level (\$000)	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
0 - 10	6.5 %	5.9 %	5.4 %	4.9 %	4.6 %	4.2 %	3.9 %	3.7 %	3.4 %	3.1 %	2.7 %
10 - 20	14.4	13.2	12.5	11.8	11.4	10.7	10.0	9.5	8.9	8.1	7.3
20 - 30	17.6	15.9	14.9	14.1	13.6	12.7	11.9	11.3	10.7	10.0	9.1
30 - 40	17.0	15.9	15.4	14.6	14.2	13.2	12.4	11.8	11.1	10.4	9.6
40 - 50	12.9	12.9	13.0	12.9	13.0	12.6	12.0	11.5	11.0	10.4	9.6
50 - 60	8.8	9.1	9.4	9.8	10.1	10.2	10.1	10.1	10.0	9.6	9.1
60 - 100	12.1	13.3	14.6	16.1	17.4	18.6	19.1	20.3	21.2	21.9	22.6
100+	10.6	13.6	14.8	15.7	15.7	17.8	20.5	21.7	23.9	26.5	29.9
Total	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %

DISTRIBUTION OF POSITIVE ADJUSTED GROSS INCOME 1987 and 1997

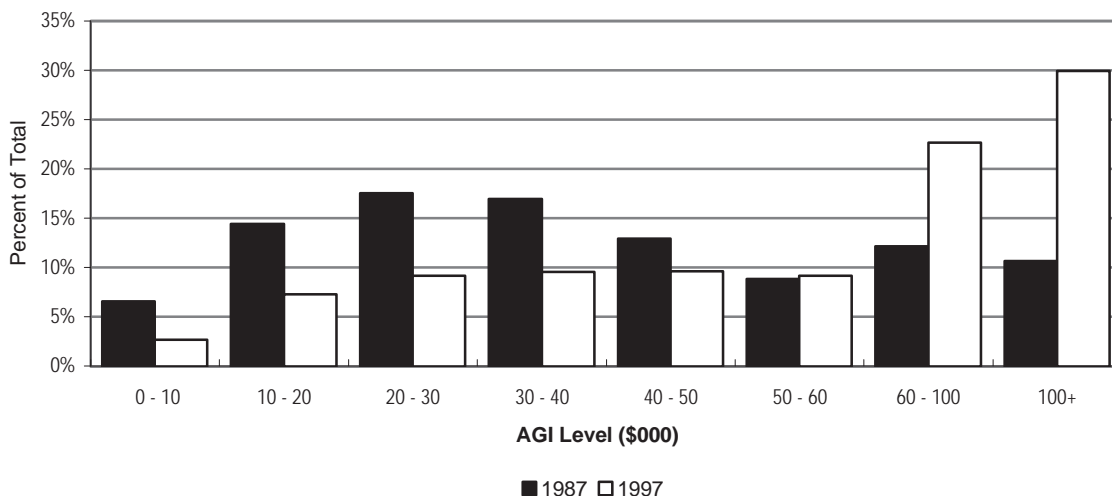


EXHIBIT 7. SOURCES OF ADJUSTED GROSS INCOME FULL-YEAR RETURNS 1987 THROUGH 1997

Source of Income (millions of dollars)	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	Change: 1996 to 1997	
												Amount	%
Wages, Salaries, Tips	18,090	19,720	21,300	22,993	24,195	25,867	27,317	29,004	31,036	33,546	35,958	2,411	7.2
Taxable Dividends & Interest	2,290	2,502	2,862	3,023	2,891	2,547	2,450	2,418	2,923	3,142	3,299	156	5.0
Net Business Income	1,133	1,414	1,600	1,764	1,788	1,993	2,094	2,197	2,264	2,345 **	2,416	71	3.0
Property Sales (Capital Gains)	1,015	1,018	1,224	1,183	1,172	1,450	2,109	1,970	2,178	2,913	4,127	1,214	41.7
Taxable Pensions	1,461	1,720	1,906	2,164	2,444	2,654	2,863	3,223	3,585	3,944	4,666	722	18.3
Rent, Partnership, S-Corp	416	800	953	1,095	1,171	1,510	1,949	2,221	2,313	2,591	2,887	296	11.4
Net Farm Income	-91	-55	-55	-67	-91	-92	-133	-159	-174	-173	-180	-7	4.1
Other Income	655	939	797	877	927	1,063	1,031	1,173	1,527	1,625	2,257	632	38.9
* Adjustments	-307	-319	-294	-434	-450	-464	-497	-502	-540	-566	-609	-44	7.7
Total Adjusted Gross Income	<u>24,662</u>	<u>27,740</u>	<u>30,292</u>	<u>32,597</u>	<u>34,048</u>	<u>36,527</u>	<u>39,184</u>	<u>41,545</u>	<u>45,113</u>	<u>49,368 **</u>	<u>54,821</u>	<u>5,453</u>	<u>11.0</u>

Composition (%)	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	Change: 1996 to 1997	
												Amount	%
Wages, Salaries, Tips	73.4%	71.1%	70.3%	70.5%	71.1%	70.8%	69.7%	69.8%	68.8%	68.0%	65.6%	-2.36	
Taxable Dividends & Interest	9.3%	9.0%	9.4%	9.3%	8.5%	7.0%	6.3%	5.8%	6.5%	6.4%	6.0%	-0.35	
Net Business Income	4.6%	5.1%	5.3%	5.4%	5.3%	5.5%	5.3%	5.3%	5.0%	4.7%	4.4%	-0.34	
Property Sales (Capital Gains)	4.1%	3.7%	4.0%	3.6%	3.4%	4.0%	5.4%	4.7%	4.8%	5.9%	7.5%	1.63	
Taxable Pensions	5.9%	6.2%	6.3%	6.6%	7.2%	7.3%	7.3%	7.8%	7.9%	8.0%	8.5%	0.52	
Rent, Partnership, S-Corp	1.7%	2.9%	3.1%	3.4%	3.4%	4.1%	5.0%	5.3%	5.1%	5.2%	5.3%	0.02	
Net Farm Income	-0.4%	-0.2%	-0.2%	-0.2%	-0.3%	-0.3%	-0.3%	-0.4%	-0.4%	-0.3%	-0.3%	0.02	
Other Income	2.7%	3.4%	2.6%	2.7%	2.7%	2.9%	2.6%	2.8%	3.4%	3.3%	4.1%	0.83	
* Adjustments	-1.2%	-1.1%	-1.0%	-1.3%	-1.3%	-1.3%	-1.3%	-1.2%	-1.2%	-1.1%	-1.1%	0.03	
Total AGI	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>		

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

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

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

	1981	1985	1989	1993	1994	1995	1996	1997
Taxpayers Moving to Oregon	23,749	11,064	34,170	33,728	36,559	38,619	39,845	39,559
Taxpayers Moving from Oregon	27,676	10,616	21,330	22,565	23,779	25,482	28,715	31,685
Net	-3,927	448	12,840	11,163	12,780	13,137	11,130	7,874

NUMBER OF PART-YEAR TAX RETURNS FILED

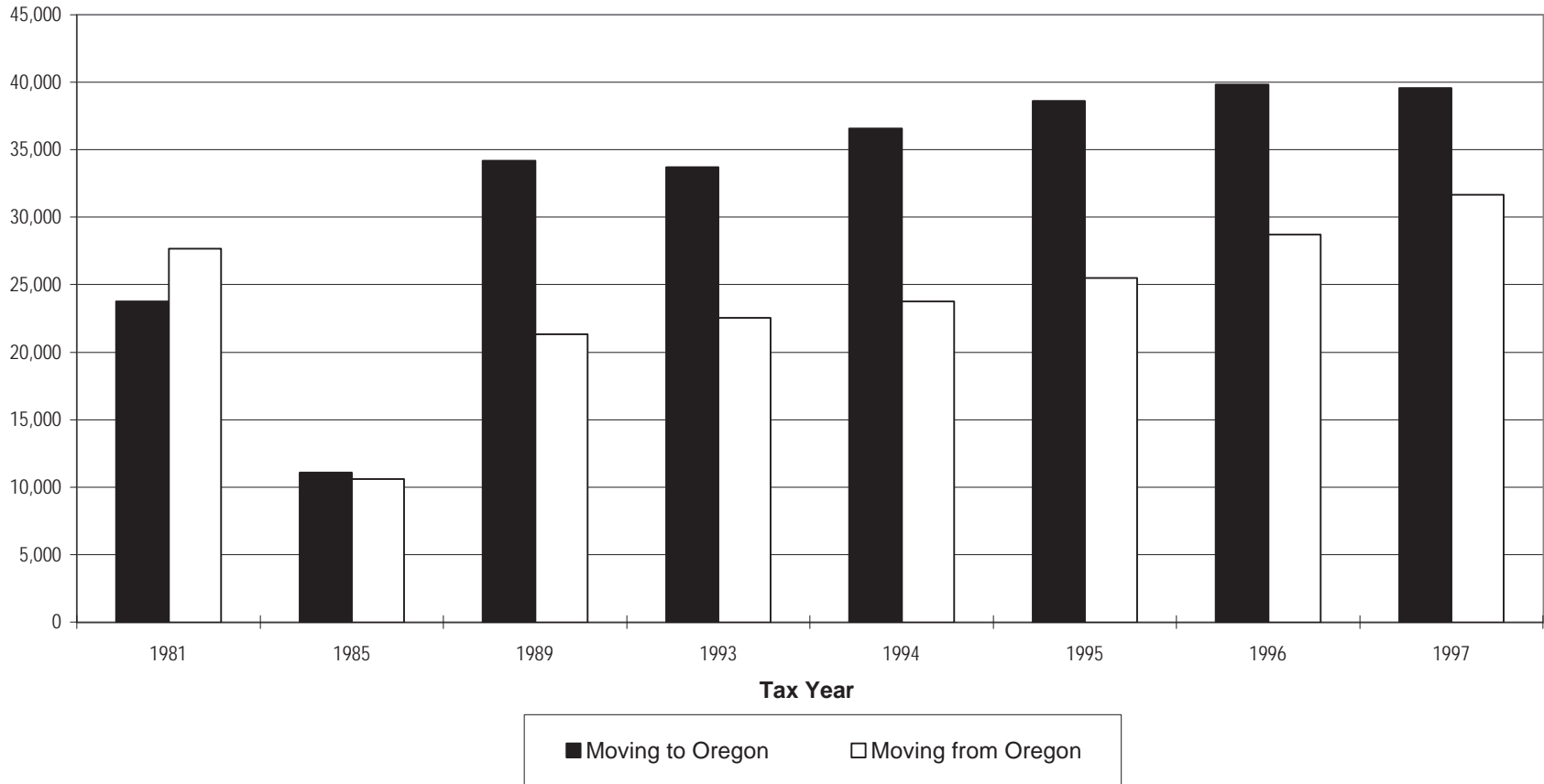


EXHIBIT 9: NUMBER OF INCOME TAX FILERS MOVING TO OREGON, BY COUNTY OF DESTINATION

COUNTY	1981		1985		1989		1993		1994		1995		1996		1997		199/ 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	NUMBER	PERCENT OF TOTAL	
BAKER	159	0.7%	50	0.5%	191	0.6%	140	0.4%	167	0.4%	161	0.4%	163	0.4%	160	0.4%	0.5%
BENTON	973	4.1%	337	3.0%	916	2.7%	1,102	3.3%	1,116	2.9%	1,108	2.9%	1,111	2.8%	1,000	2.5%	2.4%
CLACKAMAS	1,876	7.9%	855	7.7%	3,001	8.8%	3,131	9.3%	3,511	9.6%	3,701	9.6%	3,910	9.8%	3,522	8.9%	9.9%
CLATSOP	254	1.1%	156	1.4%	372	1.1%	374	1.1%	368	0.9%	353	0.9%	376	0.9%	347	0.9%	1.1%
COLUMBIA	238	1.0%	87	0.8%	352	1.0%	260	0.8%	311	0.9%	342	0.9%	343	0.9%	362	0.9%	1.3%
COOS	419	1.8%	148	1.3%	562	1.6%	538	1.6%	576	1.3%	513	1.3%	454	1.1%	566	1.4%	1.9%
CROOK	79	0.3%	37	0.3%	129	0.4%	126	0.4%	135	0.3%	130	0.3%	129	0.3%	114	0.3%	0.5%
CURRY	200	0.8%	74	0.7%	360	1.1%	299	0.9%	312	0.8%	298	0.8%	305	0.8%	274	0.7%	0.7%
DESCHUTES	691	2.9%	314	2.8%	1,376	4.0%	1,398	4.1%	1,594	4.1%	1,566	4.1%	1,568	3.9%	1,666	4.2%	3.1%
DOUGLAS	630	2.7%	266	2.4%	988	2.9%	898	2.7%	948	2.3%	902	2.3%	872	2.2%	882	2.2%	3.1%
GILLIAM	15	0.1%	4	0.0%	13	0.0%	17	0.1%	14	0.1%	22	0.1%	20	0.1%	11	0.0%	0.1%
GRANT	57	0.2%	26	0.2%	84	0.2%	62	0.2%	65	0.1%	57	0.1%	50	0.1%	61	0.2%	0.2%
HARNEY	70	0.3%	23	0.2%	69	0.2%	50	0.1%	62	0.2%	62	0.2%	65	0.2%	87	0.2%	0.2%
HOOD RIVER	146	0.6%	50	0.5%	237	0.7%	268	0.8%	258	0.7%	254	0.7%	228	0.6%	248	0.6%	0.6%
JACKSON	1,407	5.9%	515	4.7%	2,153	6.3%	2,092	6.2%	2,150	5.6%	2,145	5.6%	2,030	5.1%	2,159	5.5%	5.3%
JEFFERSON	95	0.4%	28	0.3%	74	0.2%	103	0.3%	96	0.3%	114	0.3%	98	0.2%	84	0.2%	0.5%
JOSEPHINE	699	2.9%	219	2.0%	966	2.8%	925	2.7%	927	2.0%	783	2.0%	825	2.1%	746	1.9%	2.3%
KLAMATH	528	2.2%	167	1.5%	724	2.1%	643	1.9%	634	1.8%	677	1.8%	695	1.7%	665	1.7%	1.9%
LAKE	91	0.4%	31	0.3%	105	0.3%	62	0.2%	60	0.2%	71	0.2%	54	0.1%	61	0.2%	0.2%
LANE	2,120	8.9%	1,197	10.8%	3,407	10.0%	3,338	9.9%	3,518	9.2%	3,534	9.2%	3,773	9.5%	3,594	9.1%	9.6%
LINCOLN	357	1.5%	164	1.5%	569	1.7%	520	1.5%	546	1.5%	593	1.5%	633	1.6%	524	1.3%	1.3%
LINN	519	2.2%	218	2.0%	799	2.3%	752	2.2%	863	2.1%	807	2.1%	853	2.1%	753	1.9%	3.1%
MALHEUR	329	1.4%	124	1.1%	316	0.9%	287	0.9%	313	0.7%	274	0.7%	306	0.8%	316	0.8%	0.9%
MARION	1,521	6.4%	729	6.6%	720	2.1%	2,055	6.1%	2,182	5.6%	2,177	5.6%	2,184	5.5%	2,154	5.4%	8.3%
MORROW	86	0.4%	25	0.2%	63	0.2%	48	0.1%	57	0.2%	81	0.2%	51	0.1%	81	0.2%	0.3%
MULTNOMAH	5,010	21.1%	2,895	26.2%	7,474	21.9%	7,014	20.8%	8,143	23.7%	9,137	23.7%	9,638	24.2%	9,685	24.5%	19.9%
POLK	251	1.1%	132	1.2%	1,891	5.5%	388	1.2%	424	1.1%	429	1.1%	452	1.1%	462	1.2%	1.8%
SHERMAN	16	0.1%	2	0.0%	9	0.0%	9	0.0%	16	0.0%	10	0.0%	16	0.0%	15	0.0%	0.1%
TILLAMOOK	149	0.6%	64	0.6%	191	0.6%	193	0.6%	218	0.5%	207	0.5%	247	0.6%	211	0.5%	0.7%
UMATILLA	620	2.6%	222	2.0%	612	1.8%	572	1.7%	627	1.7%	643	1.7%	583	1.5%	682	1.7%	2.0%
UNION	185	0.8%	74	0.7%	223	0.7%	241	0.7%	243	0.5%	202	0.5%	211	0.5%	231	0.6%	0.8%
WALLOWA	51	0.2%	16	0.1%	64	0.2%	83	0.2%	70	0.2%	72	0.2%	57	0.1%	56	0.1%	0.2%
WASCO	169	0.7%	61	0.6%	211	0.6%	177	0.5%	178	0.5%	183	0.5%	170	0.4%	203	0.5%	0.7%
WASHINGTON	3,358	14.1%	1,554	14.0%	4,300	12.6%	4,996	14.8%	5,243	16.4%	6,334	16.4%	6,696	16.8%	6,860	17.3%	12.0%
WHEELER	6	0.0%	5	0.0%	12	0.0%	5	0.0%	8	0.0%	17	0.0%	9	0.0%	7	0.0%	0.0%
YAMHILL	375	1.6%	195	1.8%	637	1.9%	562	1.7%	606	1.7%	660	1.7%	670	1.7%	710	1.8%	2.5%
TOTAL	23,749	100.0%	11,064	100.0%	34,170	100.0%	33,728	100.0%	36,559	100.0%	38,619	100.0%	39,845	100.0%	39,559	100.0%	100.0%

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

STATE	1981		1985		1989		1993		1994		1995		1996		1997	
	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL	#	% OF TOTAL
ALABAMA	45	0.2%	29	0.3%	66	0.3%	68	0.3%	69	0.3%	72	0.3%	73	0.3%	93	0.3%
ALASKA	816	3.0%	241	2.3%	498	2.3%	512	2.3%	431	1.8%	413	1.6%	434	1.5%	437	1.4%
ARIZONA	756	2.7%	447	4.2%	713	3.3%	1,011	4.5%	1,164	4.9%	1,316	5.2%	1,429	5.0%	1,773	5.6%
ARKANSAS	123	0.4%	29	0.3%	80	0.4%	120	0.5%	110	0.5%	102	0.4%	151	0.5%	125	0.4%
CALIFORNIA	6,521	23.6%	3,115	29.3%	4,690	22.0%	4,025	17.8%	4,366	18.4%	4,816	18.9%	5,889	20.5%	6,987	22.1%
COLORADO	795	2.9%	305	2.9%	572	2.7%	750	3.3%	868	3.7%	921	3.6%	1,025	3.6%	1,132	3.6%
CONNECTICUT	82	0.3%	26	0.2%	66	0.3%	74	0.3%	96	0.4%	101	0.4%	101	0.4%	148	0.5%
DELAWARE	13	0.0%	6	0.1%	12	0.1%	12	0.1%	13	0.1%	13	0.1%	14	0.0%	24	0.1%
FLORIDA	254	0.9%	118	1.1%	286	1.3%	366	1.6%	380	1.6%	408	1.6%	420	1.5%	571	1.8%
GEORGIA	139	0.5%	57	0.5%	129	0.6%	184	0.8%	171	0.7%	223	0.9%	277	1.0%	282	0.9%
HAWAII	206	0.7%	133	1.3%	262	1.2%	276	1.2%	226	1.0%	194	0.8%	217	0.8%	268	0.8%
IDAHO	1,643	5.9%	487	4.6%	1,201	5.6%	1,441	6.4%	1,578	6.6%	1,489	5.8%	1,586	5.5%	1,679	5.3%
ILLINOIS	302	1.1%	136	1.3%	283	1.3%	286	1.3%	305	1.3%	408	1.6%	413	1.4%	400	1.3%
INDIANA	126	0.5%	42	0.4%	140	0.7%	144	0.6%	173	0.7%	193	0.8%	182	0.6%	209	0.7%
IOWA	143	0.5%	54	0.5%	128	0.6%	146	0.6%	138	0.6%	178	0.7%	175	0.6%	190	0.6%
KANSAS	168	0.6%	56	0.5%	105	0.5%	148	0.7%	166	0.7%	153	0.6%	182	0.6%	162	0.5%
KENTUCKY	54	0.2%	20	0.2%	48	0.2%	89	0.4%	77	0.3%	106	0.4%	104	0.4%	107	0.3%
LOUISIANA	107	0.4%	31	0.3%	66	0.3%	83	0.4%	88	0.4%	89	0.3%	89	0.3%	86	0.3%
MAINE	41	0.1%	17	0.2%	38	0.2%	52	0.2%	59	0.2%	53	0.2%	63	0.2%	79	0.2%
MARYLAND	84	0.3%	58	0.5%	119	0.6%	126	0.6%	126	0.5%	140	0.5%	151	0.5%	168	0.5%
MASSACHUSETTS	153	0.6%	92	0.9%	136	0.6%	157	0.7%	207	0.9%	244	1.0%	281	1.0%	340	1.1%
MICHIGAN	210	0.8%	96	0.9%	187	0.9%	232	1.0%	253	1.1%	292	1.1%	287	1.0%	323	1.0%
MINNESOTA	364	1.3%	127	1.2%	244	1.1%	281	1.2%	331	1.4%	324	1.3%	373	1.3%	434	1.4%
MISSISSIPPI	50	0.2%	19	0.2%	29	0.1%	46	0.2%	32	0.1%	53	0.2%	59	0.2%	54	0.2%
MISSOURI	204	0.7%	85	0.8%	183	0.9%	246	1.1%	237	1.0%	289	1.1%	287	1.0%	315	1.0%
MONTANA	528	1.9%	149	1.4%	428	2.0%	487	2.2%	574	2.4%	621	2.4%	593	2.1%	566	1.8%
NEBRASKA	116	0.4%	41	0.4%	106	0.5%	92	0.4%	149	0.6%	128	0.5%	144	0.5%	162	0.5%
NEVADA	625	2.3%	211	2.0%	514	2.4%	603	2.7%	605	2.5%	689	2.7%	800	2.8%	883	2.8%
NEW HAMPSHIRE	37	0.1%	10	0.1%	37	0.2%	38	0.2%	46	0.2%	61	0.2%	40	0.1%	62	0.2%
NEW JERSEY	93	0.3%	36	0.3%	90	0.4%	99	0.4%	97	0.4%	114	0.4%	118	0.4%	172	0.5%
NEW MEXICO	190	0.7%	88	0.8%	159	0.7%	228	1.0%	299	1.3%	330	1.3%	234	0.8%	279	0.9%
NEW YORK	357	1.3%	160	1.5%	270	1.3%	287	1.3%	326	1.4%	364	1.4%	380	1.3%	436	1.4%
NORTH CAROLINA	114	0.4%	67	0.6%	122	0.6%	193	0.9%	211	0.9%	218	0.9%	256	0.9%	291	0.9%
NORTH DAKOTA	96	0.3%	28	0.3%	68	0.3%	71	0.3%	61	0.3%	65	0.3%	84	0.3%	86	0.3%
OHIO	162	0.6%	71	0.7%	161	0.8%	190	0.8%	224	0.9%	222	0.9%	270	0.9%	341	1.1%
OKLAHOMA	354	1.3%	63	0.6%	156	0.7%	163	0.7%	152	0.6%	206	0.8%	224	0.8%	216	0.7%
PENNSYLVANIA	130	0.5%	71	0.7%	152	0.7%	168	0.7%	181	0.8%	185	0.7%	247	0.9%	228	0.7%
RHODE ISLAND	18	0.1%	5	0.0%	19	0.1%	21	0.1%	24	0.1%	12	0.0%	18	0.1%	24	0.1%
SOUTH CAROLINA	46	0.2%	23	0.2%	63	0.3%	59	0.3%	62	0.3%	71	0.3%	81	0.3%	89	0.3%
SOUTH DAKOTA	85	0.3%	27	0.3%	48	0.2%	72	0.3%	82	0.3%	87	0.3%	62	0.2%	85	0.3%
TENNESSEE	82	0.3%	30	0.3%	94	0.4%	170	0.8%	152	0.6%	148	0.6%	156	0.5%	213	0.7%
TEXAS	845	3.1%	295	2.8%	503	2.4%	717	3.2%	716	3.0%	740	2.9%	818	2.8%	1,023	3.2%
UTAH	447	1.6%	170	1.6%	399	1.9%	527	2.3%	575	2.4%	611	2.4%	623	2.2%	733	2.3%
VERMONT	25	0.1%	16	0.2%	21	0.1%	45	0.2%	37	0.2%	48	0.2%	59	0.2%	55	0.2%
VIRGINIA	207	0.7%	102	1.0%	231	1.1%	187	0.8%	179	0.8%	204	0.8%	277	1.0%	313	1.0%
WASHINGTON	8,869	32.1%	2,908	27.4%	6,876	32.2%	6,601	29.3%	6,638	27.9%	7,026	27.6%	8,139	28.3%	8,131	25.7%
WEST VIRGINIA	13	0.0%	10	0.1%	24	0.1%	23	0.1%	37	0.2%	32	0.1%	41	0.1%	26	0.1%
WISCONSIN	213	0.8%	70	0.7%	169	0.8%	188	0.8%	213	0.9%	246	1.0%	238	0.8%	239	0.8%
WYOMING	338	1.2%	44	0.4%	110	0.5%	142	0.6%	125	0.5%	136	0.5%	118	0.4%	164	0.5%
WASHINGTON, D.C.	43	0.2%	22	0.2%	42	0.2%	38	0.2%	36	0.2%	41	0.2%	42	0.1%	61	0.2%
GUAM, P.R., V.I.	5	0.0%	6	0.1%	19	0.1%	23	0.1%	14	0.1%	16	0.1%	10	0.0%	19	0.1%
OUTSIDE U.S.	222	0.8%	67	0.6%	168	0.8%	258	1.1%	300	1.3%	271	1.1%	381	1.3%	402	1.3%
TOTAL	27,659	100.0%	10,616	100.0%	21,330	100.0%	22,565	100.0%	23,779	100.0%	25,482	100.0%	28,715	100.0%	31,685	100.0%

County Data

Because the characteristics of taxpayers vary by geographic area within the state, breakdowns of tax return information by county can provide useful information. Exhibit 11 shows a breakdown of the number of returns, total adjusted gross income, and total tax due by county, and the percent change from 1996 to 1997. 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 39.9 percent of the tax returns, reporting 47.9 percent of the adjusted gross income and 50.0 percent of the total tax due. The remainder of the Willamette Valley, comprised of Lane, Linn, Benton, Polk, Marion, and Yamhill counties, accounts for an additional 24.1 percent of returns filed, 23.2 percent of adjusted gross income, and 22.6 percent of tax due.

The fastest growing counties in 1997 were Deschutes with 5.4 percent increase in returns filed, Washington with 4.1 percent increase, and Morrow with 4.0 percent increase. Crook county had the greatest percent increase in adjusted gross income, 22.1 percent. Other counties with over 10 percent increase in adjusted gross income were Deschutes (14.4 percent), Washington (13.3 percent), Harney (13.1 percent), Clackamas (12.8 percent), Josephine (12.4 percent), Multnomah (11.7 percent), Polk (11.2 percent), Benton (10.7 percent), and Yamhill (10.6 percent). Due to the surplus refund for the 1996 tax year, tax due increased dramatically in 1997 for every county except Wheeler, an average of over 30 percent.

The map in Exhibit 12 shows that the counties with the highest average adjusted gross incomes are Benton County and the three counties that comprise the Portland metropolitan area. Washington and Clackamas counties reported adjusted gross income averaging over \$48,000. Benton and Multnomah counties had adjusted gross income averaging over \$41,000.

The map in Exhibit 13 shows that Washington and Clackamas counties had the highest average tax due, \$3,120 in Washington and \$2,930 in Clackamas. Benton had an average tax due of \$2,550, and Multnomah had an average of \$2,487.

The map in Exhibit 14 shows effective tax rates — tax due divided by adjusted gross income — for each county.

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

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

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

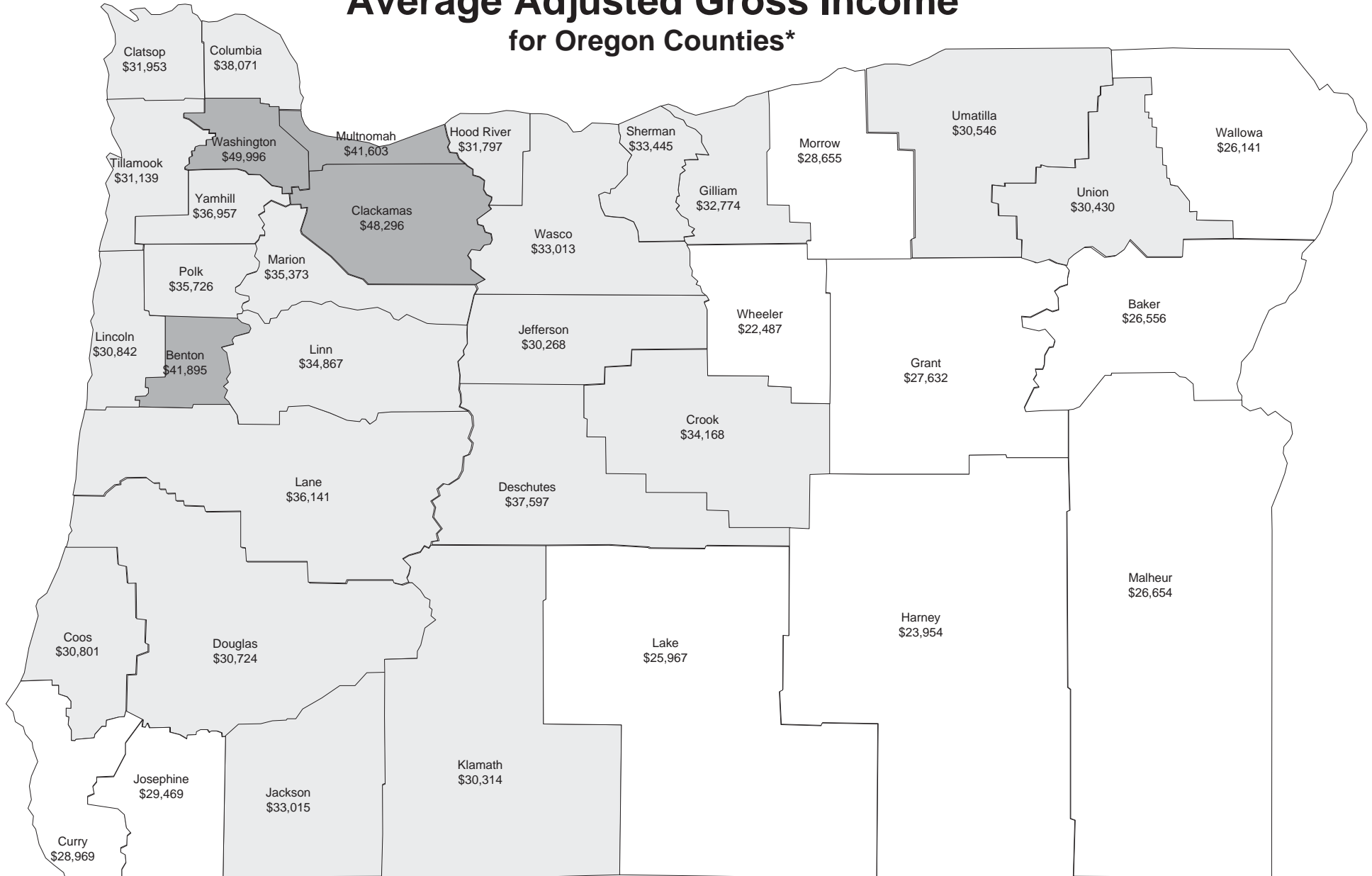
Sections 6 and 7 provide more detailed county-level information for all returns.

**EXHIBIT 11. DISTRIBUTION OF RETURNS AND SHARE OF STATEWIDE TOTAL
ALL 1997 RETURNS BY COUNTY**

County or Area	All 1997 Returns						% Change 1996 to 1997		
	Number of Returns #	Share	Adjusted Gross Income (\$000)	Share	Total Tax Due (\$000)	Share	No. of Returns	Total AGI	Total Tax Due
Baker	6,662	0.4%	116,912	0.3%	9,186	0.3%	2.0%	1.0%	26.0%
Benton	30,385	1.9%	1,212,991	2.2%	11,418	2.3%	1.1%	10.1%	31.5%
Clackamas	151,829	9.1%	1,332,111	12.4%	444,881	12.9%	2.2%	12.8%	34.2%
Clatsop	14,186	0.9%	453,281	0.8%	24,433	0.1%	0.6%	1.3%	26.2%
Columbia	11,969	1.1%	684,096	1.2%	38,944	1.1%	2.9%	9.0%	28.0%
Coos	24,095	1.5%	142,151	1.3%	40,358	1.2%	0.9%	3.6%	19.8%
Crook	6,749	0.4%	230,602	0.4%	13,580	0.4%	3.6%	22.1%	53.4%
Curry	8,896	0.6%	257,711	0.4%	13,159	0.4%	1.2%	9.4%	28.9%
Deschutes	47,327	3.0%	1,779,370	3.0%	101,020	2.9%	5.4%	14.4%	35.1%
Douglas	40,135	2.6%	1,233,101	2.1%	65,163	1.9%	2.4%	9.6%	28.8%
Gilliam	851	0.1%	28,081	0.0%	1,643	0.0%	2.1%	6.9%	21.1%
Grant	3,213	0.2%	90,440	0.2%	4,981	0.1%	-0.3%	6.0%	25.9%
Harney	2,998	0.2%	11,815	0.1%	3,965	0.1%	3.9%	13.1%	31.8%
Hood River	8,636	0.6%	274,595	0.5%	14,894	0.4%	1.4%	9.5%	29.4%
Jackson	71,916	4.6%	2,374,288	4.0%	126,931	3.7%	3.3%	9.5%	27.6%
Jefferson	5,772	0.4%	174,709	0.3%	8,297	0.2%	1.9%	6.8%	21.8%
Josephine	28,450	1.8%	838,384	1.4%	43,460	1.3%	3.2%	12.4%	34.7%
Klamath	24,487	1.6%	742,307	1.3%	41,368	1.2%	1.2%	5.0%	21.7%
Lake	2,865	0.2%	14,395	0.1%	3,931	0.1%	-1.2%	1.1%	25.4%
Lane	133,351	8.5%	4,819,449	8.2%	214,401	8.0%	2.5%	9.6%	29.5%
Lincoln	19,014	1.2%	586,421	1.0%	30,496	0.9%	0.2%	1.9%	28.0%
Linn	43,558	2.8%	1,518,138	2.6%	84,526	2.5%	1.8%	8.5%	26.5%
Malheur	10,480	0.7%	279,339	0.5%	13,753	0.4%	2.1%	7.4%	23.4%
Marion	114,107	7.3%	4,036,348	6.8%	223,263	6.5%	2.1%	9.7%	28.9%
Morrow	3,665	0.2%	105,022	0.2%	5,681	0.2%	4.0%	8.3%	21.1%
Multnomah	308,150	19.1%	12,819,899	21.1%	166,491	22.3%	2.1%	11.1%	33.0%
Polk	23,836	1.5%	851,569	1.4%	46,112	1.3%	2.8%	11.2%	31.0%
Sherman	856	0.1%	28,629	0.0%	1,604	0.0%	-1.5%	4.1%	21.1%
Tillamook	10,014	0.6%	311,829	0.5%	16,422	0.5%	0.8%	9.3%	33.6%
Umatilla	25,852	1.1%	189,614	1.3%	42,456	1.2%	2.6%	6.0%	22.1%
Union	10,041	0.6%	305,547	0.5%	16,305	0.5%	0.4%	6.6%	24.9%
Wallowa	3,121	0.2%	81,585	0.1%	4,252	0.1%	-1.2%	7.1%	27.6%
Wasco	9,385	0.6%	309,825	0.5%	16,155	0.5%	2.1%	1.6%	26.2%
Washington	163,318	10.5%	8,168,218	13.8%	509,139	14.8%	4.1%	13.3%	33.6%
Wheeler	602	0.0%	13,531	0.0%	661	0.0%	-1.0%	-8.8%	-1.8%
Yamhill	32,334	2.1%	1,194,956	2.0%	61,348	2.0%	3.3%	10.6%	29.2%
Clark Co., Wa.	49,237	3.1%	1,545,202	2.6%	89,028	2.6%	5.5%	8.5%	24.6%
Other Wash.	27,205	1.7%	724,746	1.2%	50,459	1.5%	1.2%	53.2%	75.7%
California	23,794	1.5%	589,918	1.0%	24,899	0.7%	7.8%	26.8%	57.0%
Idaho	10,560	0.7%	175,668	0.3%	9,490	0.3%	4.1%	9.2%	26.4%
Other States	43,112	2.8%	989,266	1.7%	63,776	1.9%	9.7%	27.4%	53.8%
Total	1,563,139	100.0%	\$59,011,351	100.0%	\$3,436,213	100.0%	2.8%	11.1%	32.1%

Exhibit 12

Average Adjusted Gross Income for Oregon Counties*

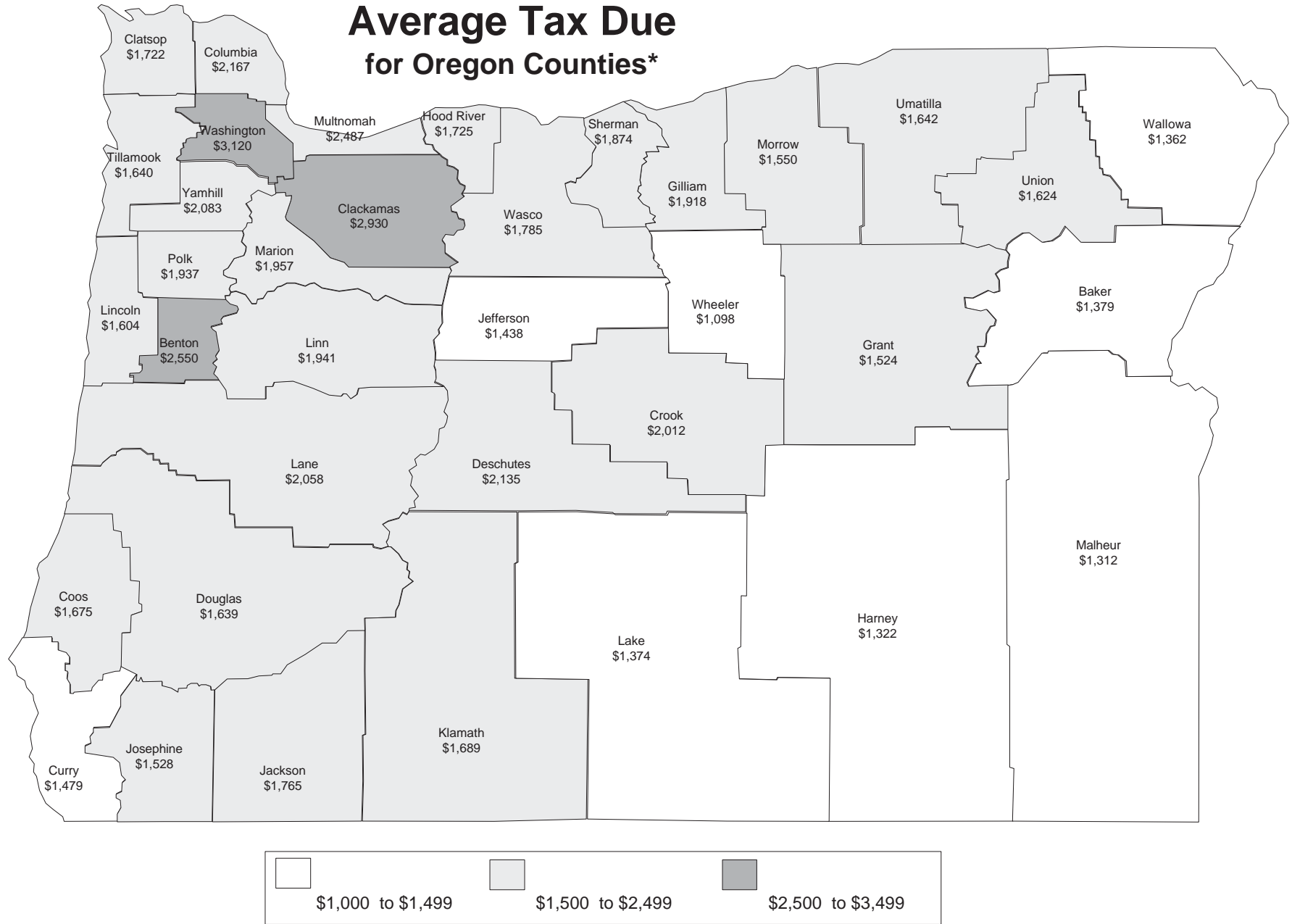


	\$20,000 to \$29,999		\$30,000 to \$39,999		\$40,000 to \$49,999
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* Statewide Average Adjusted Gross Income equals \$37,794

Exhibit 13

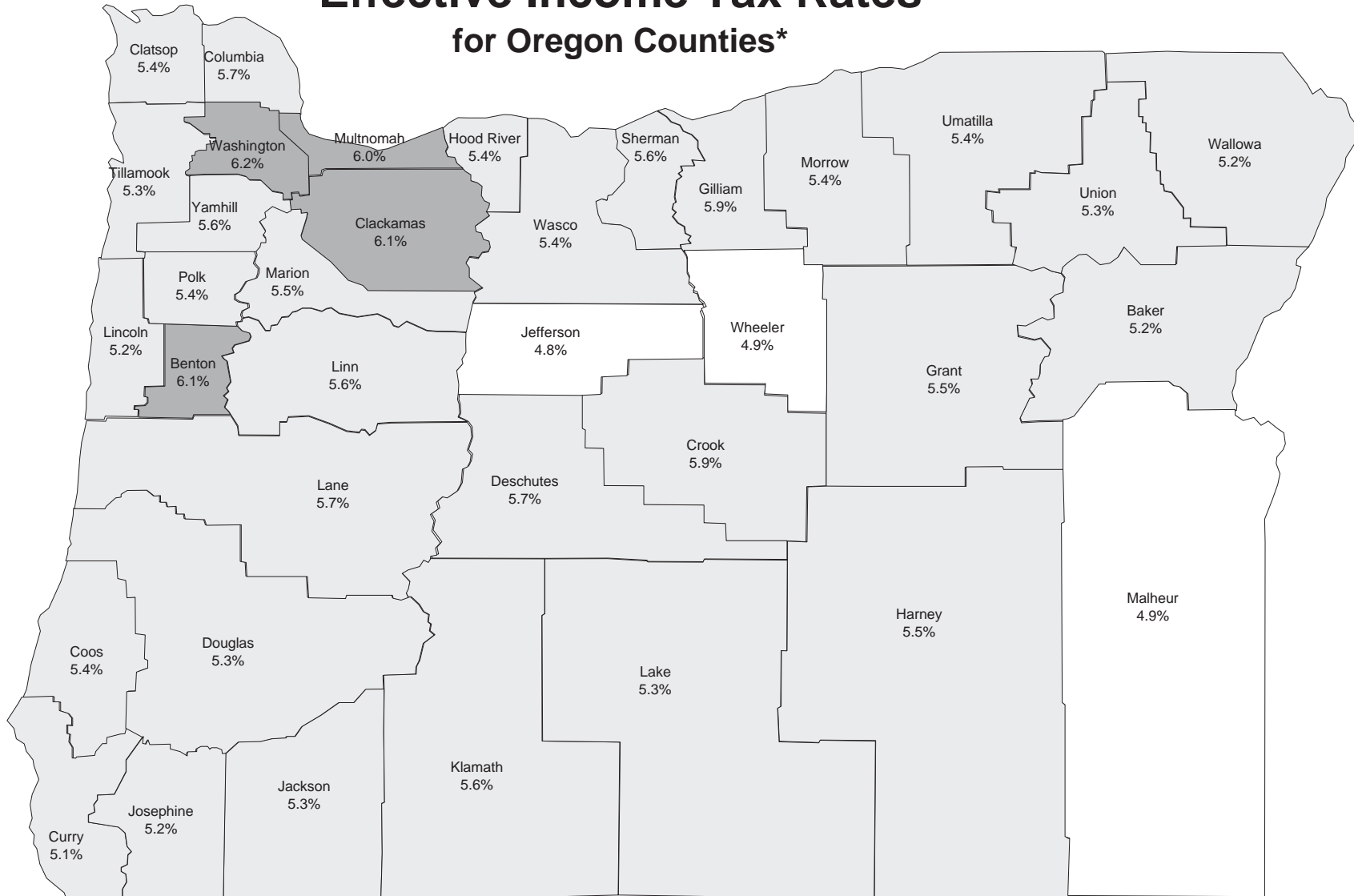
Average Tax Due for Oregon Counties*



* Statewide Average Tax Paid equals \$2,198

Exhibit 14

Effective Income Tax Rates for Oregon Counties*

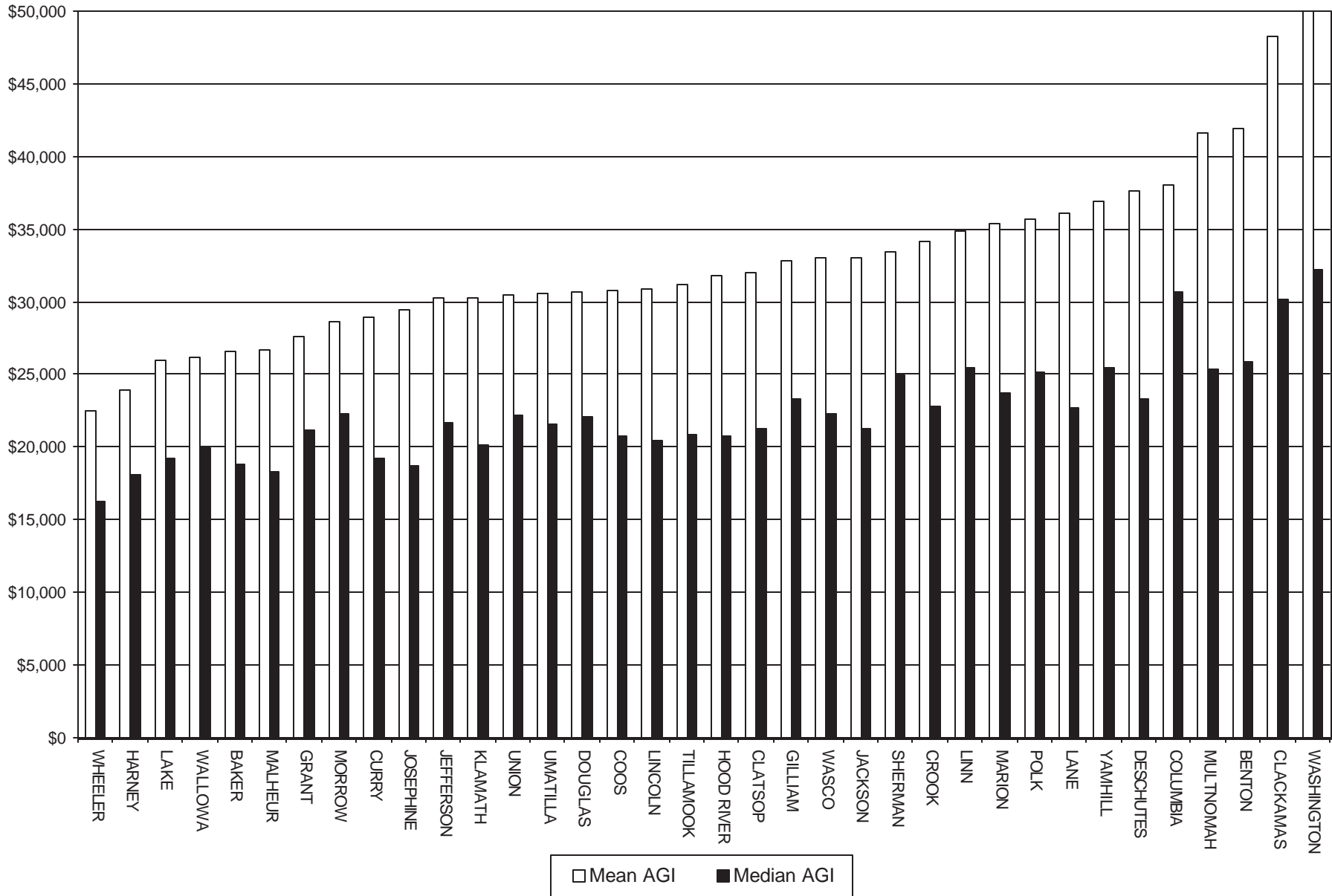


4.0% to 4.9% 5.0% to 5.9% 6.0% and Greater
*Statewide Average Effective Income Tax Rate equals 5.8%

Exhibit 15

Mean and Median Adjusted Gross Income by County

All Returns for Tax Year 1997



Section 2: Summary of Oregon Personal Income Tax Law for 1997

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

The chart on the following page outlines the steps in computing Oregon tax liability. The table at the bottom of this page contains the 1997 tax rates for single and married filing separately, and for joint and head of household returns. Beginning in 1993, tax brackets were indexed for inflation, using the United States Consumer Price Index (CPI) as the gauge of inflation.

Full-year Residents

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

1. Additions to Oregon AGI
 - a. Interest on government bonds of other states.
 - b. Other additions.
2. Subtractions from Oregon AGI
 - a. Federal income taxes (limited to \$3,000, \$1,500 if married filing separately).
 - b. Federally taxable Social Security income included on federal Form 1040.
 - c. Oregon income tax refund included in AGI.
 - d. Interest on U. S. bonds.
 - e. Oregon deferral of reinvested gain.
 - f. Other subtractions.
3. Subtract either the appropriate standard deduction or

itemized deductions. Oregon itemized deductions equal federal itemized deductions, plus the special Oregon medical deduction if over the age threshold (age 61 for 1997 taxes), minus the amount of state income tax included as an itemized deduction on the federal return.

Standard deductions for 1997 are:

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

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

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

To determine Oregon tax before credits for full-year residents, multiply the taxable balance by the tax rates from the 1997 tax rate chart below, or use the tables in the tax booklet.

Part-year Residents and Non-residents

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 non-residents, federal tax and standard or itemized deductions are prorated based on the ratio of Oregon

1997 Tax rate Charts

Tax rate chart A:

For persons filing Single, or Married Filing Separately

If your taxable income is:

Not over \$2,250	Your tax is: 5% of taxable income
Over \$2,250 but not over \$5,700.....	\$113 plus 7% of excess over \$2,250
Over \$5,700.....	\$354 plus 9% of excess over \$5,700

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 \$4,500	Your tax is: 5% of taxable income
Over \$4,500 but not over \$11,400.....	\$225 plus 7% of excess over \$4,500
Over \$11,400.....	\$708 plus 9% of excess over \$11,400

COMPONENTS OF OREGON PERSONAL INCOME TAX 1997

INCOME FROM ALL SOURCES

MINUS

EXEMPT INCOME

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

EQUALS

GROSS INCOME

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

MINUS

ADJUSTMENTS TO INCOME

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

EQUALS

FEDERAL ADJUSTED GROSS INCOME

MINUS

FEDERAL INCOME EXEMPT FROM STATE TAX

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

PLUS

STATE INCOME EXEMPT FROM FEDERAL TAX

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

MINUS

DEDUCTIONS

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

EQUALS

OREGON TAXABLE INCOME

MULTIPLIED BY

TAX RATES

PLUS

INTEREST ON CERTAIN INSTALLMENT SALES

EQUALS

TAX BEFORE CREDITS

MINUS

TAX CREDITS

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

EQUALS

TOTAL TAX LIABILITY

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 non-residents.

Credits for Tax Year 1997

For tax year 1997, the following credits were allowed:

- Exemption Credit (\$128 per exemption).
- Earned Income Credit (new in 1997).
- Working Family Credit (new in 1997).

- Retirement Income Credit (minimum age 61 for 1997 taxes).
- Credit for the Elderly and the Permanently and Totally Disabled.
- Child and Dependent Care Credit.
- Credit for Income Tax Paid to Another State.
- Political Contribution Credit.
- Other credits.

Please see Oregon Department of Revenue's *Publication 17½, Oregon Individual Income Tax Guide*, 1997 Edition, for additional information.

Section 3: Tables for all returns for 1997

The tables in this section include information for all 1997 personal income tax returns filed during calendar year 1998. For part-year resident and non-resident returns, the adjusted gross income reported in the tables is the Oregon amount, and the adjusted gross income level in which each return appears is determined by its Oregon adjusted gross income. Returns with dissimilar federal adjusted gross income appear on the same line of the tables if their Oregon adjusted gross income falls within the same range.

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

1997 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL ADJUSTMENTS	INDIVIDUAL RETIREMENT ACCOUNTS	MEDICAL SAVINGS ACCOUNTS	MOVING EXPENSES	SELF EMPLOYMENT TAX	SELF EMP HEALTH INS EXPENSES	KEOGH RETIREMENT ACCOUNTS	FORFEITED INTEREST PENALTY	ALIMONY PAID	PART-YEAR & NON-RESIDENT ADJUSTMENTS
NEG >10	6,190	4,687	268	2	82	740	464	162	18	1,037	1,914
NEG <10	9,114	3,325	268	3	43	365	322	48	34	651	1,591
0- 2	79,228	5,032	593	2	11	337	330	12	25	282	3,440
2- 4	82,001	4,231	859	1	37	883	486	33	27	189	1,716
4- 6	75,129	5,641	1,061	2	47	1,501	660	37	38	366	1,928
6- 8	71,031	7,116	1,457	1	67	2,161	878	91	71	575	1,815
8- 10	67,441	8,067	1,660	3	102	2,742	1,034	112	72	497	1,846
10- 12	65,063	9,014	1,993	5	186	3,027	1,190	228	69	662	1,655
12- 14	63,854	9,708	2,473	8	117	3,251	1,274	245	71	591	1,678
14- 16	60,456	10,834	3,079	7	168	3,490	1,336	274	55	811	1,615
16- 18	58,228	11,141	3,311	7	149	3,628	1,356	394	79	684	1,533
18- 20	54,464	11,787	3,782	10	180	3,708	1,370	442	63	722	1,510
20- 22	51,307	12,174	4,135	7	162	3,766	1,397	435	46	849	1,376
22- 24	47,379	12,451	4,380	11	193	3,739	1,347	438	57	938	1,349
24- 26	44,501	11,956	4,282	12	190	3,705	1,335	550	35	795	1,052
26- 28	41,693	12,414	4,491	9	167	3,691	1,265	505	49	1,060	1,177
28- 30	39,527	12,440	4,303	19	209	3,665	1,213	594	52	1,266	1,119
30- 32	36,903	12,398	4,380	20	175	3,788	1,210	777	37	1,181	829
32- 34	34,890	12,389	4,310	7	195	3,697	1,256	746	52	1,050	1,077
34- 36	32,680	12,730	4,256	15	174	3,826	1,225	824	53	1,321	1,037
36- 38	31,651	12,269	4,075	12	157	3,778	1,199	813	52	1,338	846
38- 40	29,904	11,348	3,625	15	174	3,541	1,105	924	57	1,163	743
40- 45	68,733	28,402	8,061	32	419	8,887	2,691	2,454	101	3,992	1,765
45- 50	59,647	24,461	6,002	24	376	8,497	2,339	2,644	77	3,156	1,346
50- 55	52,641	24,010	4,843	27	365	8,594	2,274	3,232	103	3,229	1,345
55- 60	45,681	22,070	4,178	28	410	7,912	2,023	3,445	84	2,665	1,325
60- 70	71,527	39,929	7,002	59	579	13,771	3,528	7,668	132	5,497	1,693
70- 80	49,003	32,191	5,296	38	414	11,061	2,796	7,328	117	3,849	1,292
80- 90	32,632	27,661	4,121	20	346	8,682	2,295	7,073	88	3,908	1,127
90-100	22,130	23,340	2,982	13	245	7,324	1,795	7,116	57	3,001	807
100-125	30,676	48,091	5,047	35	447	13,814	3,520	17,054	151	6,771	1,251
125-150	14,460	35,883	2,941	22	323	9,408	2,455	14,783	42	4,803	1,106
150-200	14,106	49,448	3,321	26	193	11,912	3,104	23,666	37	6,130	1,059
200-300	10,028	43,416	2,610	28	151	9,544	2,696	21,068	105	6,235	980
300-500	5,347	27,247	1,334	9	81	5,887	1,539	12,978	12	4,974	432
500+	3,894	18,731	762	3	18	4,397	1,430	6,352	59	5,242	469
NEGATIVE	15,304	8,012	536	5	125	1,106	786	210	52	1,688	3,505
S 0- 10	374,830	30,086	5,630	9	264	7,624	3,388	285	233	1,908	10,745
U 10- 20	302,065	52,484	14,639	37	799	17,103	6,525	1,583	337	3,469	7,991
B 20- 30	224,407	61,434	21,591	58	920	18,566	6,557	2,522	241	4,907	6,073
T 30- 40	166,028	61,134	20,646	69	875	18,631	5,995	4,083	250	6,052	4,531
O 40- 60	226,702	98,942	23,084	110	1,570	33,889	9,327	11,775	364	13,042	5,780
T 60-100	175,292	123,121	19,401	130	1,584	40,839	10,415	29,185	394	16,255	4,918
100+	78,511	222,816	16,014	123	1,213	54,962	14,745	95,901	407	34,155	5,297
TOTAL	1,563,139	658,028	121,541	540	7,351	192,720	57,737	145,543	2,278	81,477	48,842

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

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON ADJUST	FULL-YEAR RETURN ADDITIONS		FULL-YEAR RETURN SUBTRACTIONS					PART-YR & NON-RES	
			INTEREST	OTHER	FED TAX	SOC SEC	ORE REFUND	U. S. BONDS	OTHER*	ADDS	SUBS
NEG >10	6,190	-33,323	1,746	10,995	176	55	2,961	1,405	6,414	2,481	37,534
NEG <10	9,114	-1,816	326	922	72	37	641	287	1,134	1,170	2,063
0- 2	79,228	-741	239	641	721	119	261	899	459	10,191	9,353
2- 4	82,001	-6,318	270	540	1,749	127	447	1,365	669	1,379	4,151
4- 6	75,129	-10,609	269	313	3,548	241	516	1,672	1,232	943	4,924
6- 8	71,031	-17,415	473	500	6,454	368	706	2,203	2,168	348	6,836
8- 10	67,441	-25,729	384	579	12,779	546	975	3,179	3,440	280	6,054
10- 12	65,063	-36,576	545	830	19,915	578	1,188	3,668	4,906	298	7,993
12- 14	63,854	-46,209	550	1,167	28,062	541	1,403	4,494	5,885	771	8,307
14- 16	60,456	-57,592	505	1,557	37,279	801	1,825	5,184	7,018	313	7,860
16- 18	58,228	-71,700	662	960	47,938	979	2,184	5,726	6,731	187	9,951
18- 20	54,464	-78,561	560	999	56,537	1,410	2,710	5,938	5,678	124	7,971
20- 22	51,307	-87,308	495	1,137	64,381	2,669	3,168	5,529	5,906	753	8,021
22- 24	47,379	-94,832	690	2,110	70,333	4,054	3,537	4,737	5,092	261	10,127
24- 26	44,501	-103,673	890	876	75,905	6,747	4,239	4,782	5,360	123	8,510
26- 28	41,693	-109,337	681	950	79,707	9,021	4,923	4,929	4,543	174	8,000
28- 30	39,527	-114,458	683	770	81,474	11,326	5,203	5,155	4,534	181	8,400
30- 32	36,903	-113,465	768	1,343	80,814	13,403	5,857	4,488	3,491	151	7,669
32- 34	34,890	-116,150	625	1,029	79,997	15,365	6,654	4,697	3,785	240	7,548
34- 36	32,680	-115,470	837	761	78,240	16,653	7,112	4,124	3,365	132	7,707
36- 38	31,651	-118,080	995	1,118	78,112	18,561	7,758	4,763	3,849	98	7,248
38- 40	29,904	-116,890	897	744	75,377	20,159	8,184	4,751	3,092	222	7,191
40- 45	68,733	-289,177	1,932	2,004	179,002	54,798	22,891	11,730	7,444	224	17,447
45- 50	59,647	-267,169	2,002	2,209	160,234	57,133	24,045	10,683	6,154	281	13,361
50- 55	52,641	-254,622	1,772	1,743	143,943	60,408	24,823	11,602	5,939	348	11,699
55- 60	45,681	-234,657	1,763	1,637	126,794	61,536	25,208	10,787	5,523	553	8,744
60- 70	71,527	-397,069	4,020	3,898	200,581	113,560	47,173	20,981	9,829	299	13,150
70- 80	49,003	-287,869	2,785	2,580	138,462	83,007	39,608	16,781	7,030	1,145	9,442
80- 90	32,632	-199,637	2,938	2,263	92,660	56,970	31,042	13,199	5,011	227	6,079
90-100	22,130	-142,640	2,648	1,867	62,931	41,041	23,818	10,712	3,962	106	4,730
100-125	30,676	-221,352	4,949	3,217	87,454	61,978	40,082	19,982	8,148	539	12,292
125-150	14,460	-111,174	3,283	1,959	41,172	31,882	23,475	11,632	4,269	276	4,151
150-200	14,106	-121,017	4,373	4,130	40,087	31,642	30,004	13,097	8,168	394	6,758
200-300	10,028	-104,841	4,630	3,976	28,468	22,143	31,127	13,096	10,717	929	8,228
300-500	5,347	-65,207	4,433	5,630	15,084	11,808	25,297	13,214	8,039	3,087	4,401
500+	3,894	-117,964	12,113	14,155	10,658	9,969	56,144	29,503	25,859	2,951	14,772
NEGATIVE	15,304	-35,138	2,071	11,917	248	92	3,602	1,692	7,548	3,652	39,597
S 0- 10	374,830	-60,812	1,636	2,573	25,252	1,401	2,906	9,318	7,967	13,142	31,318
U 10- 20	302,065	-290,638	2,821	5,513	189,730	4,309	9,311	25,010	30,218	1,692	42,082
B 20- 30	224,407	-509,607	3,439	5,844	371,800	33,818	21,068	25,134	25,435	1,492	43,059
T 30- 40	166,028	-580,055	4,122	4,995	392,539	84,141	35,566	22,822	17,581	844	37,363
O 40- 60	226,702	-1,045,625	7,469	7,593	609,973	233,876	96,967	44,801	25,061	1,406	51,251
T 60-100	175,292	-1,027,215	12,392	10,608	494,635	294,577	141,641	61,673	25,831	1,777	33,401
100+	78,511	-741,554	33,781	33,066	222,923	169,422	206,129	100,525	65,199	8,178	50,602
TOTAL	1,563,139	-4,290,644	67,731	82,108	2,307,099	821,636	517,189	290,975	204,839	32,183	328,672

* Other subtractions include roughly \$1.4 million of deferral of reinvested capital gains.

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

1997 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL CREDITS	EXEMPTION CREDITS	EARNED INCOME	WORKING FAMILY	RETI REMENT INCOME	CHILD CARE	ELDERLY CARE	POLITI CAL CONTRI B	TAX PD OTHER STATES	OTHER CREDITS
NEG >10	6,190	15	7	0	0	0	0	0	0	6	1
NEG <10	9,114	5	5	0	0	0	0	0	0	1	0
0- 2	79,228	377	240	8	2	1	2	0	0	120	3
2- 4	82,001	2,178	1,944	98	6	6	8	1	2	101	12
4- 6	75,129	5,369	4,788	386	12	26	24	8	5	99	20
6- 8	71,031	8,120	7,045	710	50	89	44	17	8	111	45
8- 10	67,441	10,750	9,049	1,083	115	195	91	25	12	120	61
10- 12	65,063	13,014	10,694	1,355	213	338	186	14	18	114	81
12- 14	63,854	14,826	11,890	1,477	375	478	319	12	24	153	97
14- 16	60,456	15,273	12,128	1,334	513	545	480	7	31	139	97
16- 18	58,228	15,572	12,344	1,152	699	567	521	1	36	145	107
18- 20	54,464	15,064	11,957	898	754	560	579	0	38	164	114
20- 22	51,307	14,498	11,712	681	613	603	522	0	45	216	105
22- 24	47,379	13,462	11,139	442	514	613	437	0	44	176	99
24- 26	44,501	12,753	10,717	254	446	646	371	0	46	178	96
26- 28	41,693	12,019	10,330	113	322	626	326	0	48	151	103
28- 30	39,527	11,493	10,031	22	261	567	277	0	54	176	105
30- 32	36,903	10,952	9,724	0	194	469	261	0	54	143	107
32- 34	34,890	10,675	9,560	0	120	403	251	0	57	188	96
34- 36	32,680	10,186	9,248	0	92	318	214	0	57	155	102
36- 38	31,651	10,088	9,187	0	69	260	222	0	63	187	100
38- 40	29,904	9,657	8,885	0	47	166	215	0	58	192	95
40- 45	68,733	22,806	21,216	0	50	135	501	0	166	495	243
45- 50	59,647	20,574	19,215	0	26	0	437	0	178	420	298
50- 55	52,641	19,085	17,727	0	4	0	402	0	186	480	287
55- 60	45,681	17,096	15,861	0	0	0	348	0	192	421	274
60- 70	71,527	27,190	25,235	0	0	0	398	0	357	669	531
70- 80	49,003	19,269	17,660	0	0	0	96	0	296	710	506
80- 90	32,632	13,121	11,804	0	0	0	13	0	225	593	486
90-100	22,130	9,166	8,000	0	0	0	1	0	179	540	446
100-125	30,676	13,717	11,034	0	0	0	1	0	278	1,219	1,185
125-150	14,460	7,248	5,214	0	0	0	0	0	150	1,006	878
150-200	14,106	8,061	5,173	0	0	0	0	0	163	1,624	1,100
200-300	10,028	6,790	3,658	0	0	0	0	0	139	2,001	993
300-500	5,347	5,103	1,926	0	0	0	0	0	86	2,270	822
500+	3,894	18,843	1,336	0	0	0	0	0	82	15,217	2,208
NEGATIVE	15,304	20	12	0	0	0	0	0	0	7	1
S 0- 10	374,830	26,794	23,067	2,286	184	317	170	51	28	551	141
U 10- 20	302,065	73,750	59,013	6,215	2,554	2,488	2,086	35	147	715	497
B 20- 30	224,407	64,226	53,929	1,513	2,155	3,055	1,933	0	236	896	508
T 30- 40	166,028	51,558	46,604	0	522	1,616	1,163	0	289	864	501
O 40- 60	226,702	79,562	74,018	0	80	135	1,688	0	722	1,817	1,101
T 60-100	175,292	68,745	62,699	0	0	0	508	0	1,057	2,512	1,969
100+	78,511	59,762	28,341	0	0	0	1	0	897	23,337	7,185
TOTAL	1,563,139	424,417	347,683	10,014	5,495	7,610	7,548	86	3,377	30,699	11,903

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

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL PERSONAL EXEMPTIONS											TEN OR MORE	
			ZERO	ONE	TWO	THREE	FOUR	FIVE	SIX	SEVEN	EIGHT	NINE	# OF RETURNS	# OF EXEMPT
NEG >10	6,190	13,403	30	2,026	2,566	597	608	231	88	26	11	3	4	42
NEG <10	9,114	16,633	537	3,783	3,069	721	636	252	82	22	9	3	0	0
0- 2	79,228	78,337	31,871	30,282	9,519	3,403	2,645	1,046	321	89	33	7	12	122
2- 4	82,001	75,833	33,817	32,351	9,007	3,538	2,134	796	227	92	26	8	5	52
4- 6	75,129	82,192	23,823	33,441	10,274	4,114	2,240	794	290	85	41	16	11	124
6- 8	71,031	93,519	13,103	37,279	11,798	4,925	2,477	971	321	108	31	10	8	86
8- 10	67,441	102,038	7,343	36,205	13,276	5,809	3,062	1,168	384	131	38	17	8	88
10- 12	65,063	107,477	4,146	34,132	15,484	5,875	3,424	1,336	439	142	43	24	18	188
12- 14	63,854	110,968	2,458	32,766	16,782	6,117	3,518	1,479	479	166	49	23	17	185
14- 16	60,456	108,864	1,429	30,772	16,185	6,065	3,720	1,470	550	174	63	13	15	158
16- 18	58,228	107,553	1,021	29,204	15,794	5,874	3,889	1,570	567	201	74	22	12	134
18- 20	54,464	102,136	733	27,115	14,947	5,480	3,686	1,598	580	188	91	35	11	114
20- 22	51,307	98,680	550	24,739	14,506	5,208	3,660	1,694	623	213	79	22	13	136
22- 24	47,379	92,846	410	22,642	13,187	4,861	3,651	1,646	645	219	83	18	17	184
24- 26	44,501	88,676	308	20,834	12,329	4,810	3,732	1,585	602	186	72	28	15	159
26- 28	41,693	84,787	228	19,080	11,703	4,429	3,711	1,653	543	217	77	30	22	242
28- 30	39,527	81,771	158	17,444	11,432	4,326	3,748	1,560	533	198	74	32	22	229
30- 32	36,903	78,865	116	15,391	10,913	4,225	3,692	1,706	552	179	80	31	18	191
32- 34	34,890	77,428	107	13,474	10,600	4,225	3,821	1,728	611	198	65	38	23	241
34- 36	32,680	74,473	72	11,723	10,248	4,148	3,937	1,717	548	188	58	23	18	202
36- 38	31,651	73,819	63	10,713	10,069	4,227	3,974	1,729	570	193	64	32	17	175
38- 40	29,904	71,294	56	9,439	9,730	4,056	4,117	1,665	584	169	58	21	9	94
40- 45	68,733	169,485	82	19,376	23,097	9,806	10,230	4,232	1,304	390	139	47	30	328
45- 50	59,647	152,624	64	14,270	20,854	9,135	9,821	3,876	1,124	308	117	57	21	228
50- 55	52,641	140,316	33	9,913	19,687	8,305	9,578	3,622	1,067	290	86	36	24	248
55- 60	45,681	125,116	24	7,073	17,702	7,488	8,739	3,333	920	267	83	30	22	231
60- 70	71,527	198,836	30	8,816	29,270	11,923	14,449	5,162	1,337	362	109	42	27	299
70- 80	49,003	138,882	34	4,957	20,262	8,363	10,496	3,568	982	213	81	27	20	214
80- 90	32,632	92,717	22	3,008	13,679	5,675	7,063	2,358	611	148	45	13	10	105
90-100	22,130	62,945	16	1,994	9,267	3,877	4,832	1,622	388	86	26	14	8	84
100-125	30,676	86,968	20	2,944	12,929	5,100	6,652	2,242	584	130	50	20	5	54
125-150	14,460	41,149	26	1,408	6,038	2,347	3,148	1,097	281	69	38	7	1	11
150-200	14,106	40,935	17	1,354	5,719	2,168	3,185	1,236	312	88	17	8	2	23
200-300	10,028	29,076	14	1,022	4,088	1,480	2,192	873	257	68	24	7	3	32
300-500	5,347	15,359	12	545	2,257	731	1,129	499	135	29	7	3	0	0
500+	3,894	10,773	15	448	1,763	509	684	344	107	20	2	2	0	0
NEGATIVE	15,304	30,036	567	5,809	5,635	1,318	1,244	483	170	48	20	6	4	42
S 0- 10	374,830	431,919	109,957	169,558	53,874	21,789	12,558	4,775	1,543	505	169	58	44	472
U 10- 20	302,065	536,998	9,787	153,989	79,192	29,411	18,237	7,453	2,615	871	320	117	73	779
B 20- 30	224,407	446,760	1,654	104,739	63,157	23,634	18,502	8,138	2,946	1,033	385	130	89	950
T 30- 40	166,028	375,879	414	60,740	51,560	20,881	19,541	8,545	2,865	927	325	145	85	903
O 40- 60	226,702	587,541	203	50,632	81,340	34,734	38,368	15,063	4,415	1,255	425	170	97	1,035
T 60-100	175,292	493,380	102	18,775	72,478	29,838	36,840	12,710	3,318	809	261	96	65	702
100+	78,511	224,260	104	7,721	32,794	12,335	16,990	6,291	1,676	404	138	47	11	120
TOTAL	1,563,139	3,126,773	122,788	571,963	440,030	173,940	162,280	63,458	19,548	5,852	2,043	769	468	5,003

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

1997 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	6,190	13,474	13,403	55	1	57	12	1	0	0	0	0	0	14
NEG <10	9,114	16,761	16,633	93	2	97	21	2	2	0	0	0	0	31
0- 2	79,228	78,865	78,337	423	13	449	58	9	1	0	0	0	0	79
2- 4	82,001	76,343	75,833	417	8	433	67	5	0	0	0	0	0	77
4- 6	75,129	82,918	82,192	566	13	592	116	6	2	0	0	0	0	134
6- 8	71,031	94,311	93,519	608	21	650	126	8	0	0	0	0	0	142
8- 10	67,441	102,979	102,038	706	16	738	176	12	1	0	0	0	0	203
10- 12	65,063	108,495	107,477	775	18	811	181	11	0	1	0	0	0	207
12- 14	63,854	112,071	110,968	788	35	858	199	18	2	1	0	0	0	245
14- 16	60,456	109,931	108,864	762	30	822	205	20	0	0	0	0	0	245
16- 18	58,228	108,609	107,553	707	29	765	237	24	2	0	0	0	0	291
18- 20	54,464	103,122	102,136	667	26	719	227	17	2	0	0	0	0	267
20- 22	51,307	99,550	98,680	557	20	597	223	20	2	1	0	0	0	273
22- 24	47,379	93,699	92,846	540	19	578	208	28	2	0	1	5	5	275
24- 26	44,501	89,471	88,676	490	17	524	224	12	5	2	0	0	0	271
26- 28	41,693	85,551	84,787	448	12	472	232	24	1	1	1	5	5	292
28- 30	39,527	82,471	81,771	394	15	424	214	26	2	1	0	0	0	276
30- 32	36,903	79,494	78,865	349	11	371	218	17	2	0	0	0	0	258
32- 34	34,890	78,047	77,428	356	11	378	198	11	7	0	0	0	0	241
34- 36	32,680	75,034	74,473	298	5	308	200	16	4	0	1	9	9	253
36- 38	31,651	74,395	73,819	279	11	301	218	21	5	0	0	0	0	275
38- 40	29,904	71,873	71,294	287	17	321	208	22	2	0	0	0	0	258
40- 45	68,733	170,797	169,485	620	21	662	535	41	8	1	1	5	5	650
45- 50	59,647	153,719	152,624	497	22	541	455	36	6	1	1	5	5	554
50- 55	52,641	141,302	140,316	485	23	531	378	28	4	1	1	5	5	455
55- 60	45,681	125,991	125,116	424	11	446	380	21	1	1	0	0	0	429
60- 70	71,527	200,096	198,836	636	22	680	477	42	5	1	0	0	0	580
70- 80	49,003	139,735	138,882	401	9	419	381	21	2	0	1	5	5	434
80- 90	32,632	93,238	92,717	257	13	283	199	18	1	0	0	0	0	238
90-100	22,130	63,285	62,945	157	5	167	150	10	1	0	0	0	0	173
100-125	30,676	87,394	86,968	212	3	218	166	18	2	0	0	0	0	208
125-150	14,460	41,329	41,149	96	4	104	67	3	1	0	0	0	0	76
150-200	14,106	41,116	40,935	93	2	97	69	6	1	0	0	0	0	84
200-300	10,028	29,164	29,076	40	1	42	36	5	0	0	0	0	0	46
300-500	5,347	15,415	15,359	28	0	28	24	2	0	0	0	0	0	28
500+	3,894	10,801	10,773	17	0	17	11	0	0	0	0	0	0	11
NEGATIVE	15,304	30,235	30,036	148	3	154	33	3	2	0	0	0	0	45
S 0- 10	374,830	435,416	431,919	2,720	71	2,862	543	40	4	0	0	0	0	635
U 10- 20	302,065	542,228	536,998	3,699	138	3,975	1,049	90	6	2	0	0	0	1,255
B 20- 30	224,407	450,742	446,760	2,429	83	2,595	1,101	110	12	5	2	10	10	1,387
T 30- 40	166,028	378,843	375,879	1,569	55	1,679	1,042	87	20	0	1	9	9	1,285
O 40- 60	226,702	591,809	587,541	2,026	77	2,180	1,748	126	19	4	3	15	15	2,088
T 60-100	175,292	496,354	493,380	1,451	49	1,549	1,207	91	9	1	1	5	5	1,425
100+	78,511	225,219	224,260	486	10	506	373	34	4	0	0	0	0	453
TOTAL	1,563,139	3,150,846	3,126,773	14,528	486	15,500	7,096	581	76	12	7	39	39	8,573

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

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	TOTAL RETURNS				JOINT RETURNS				NON-JOINT RETURNS				TAXPAYERS			RETURNS WITH BLIND EXEMPT
	ALL RETURNS	STD DED RETURNS	WITH 65+ EXEMPT	% OF TOTAL	WITH 65+ EXEMPT	% OF TOTAL	ONE 65+	%	TWO 65+	%	WITH 65+ EXEMPT	% OF TOTAL	# OF TAXPAYERS	WITH 65+ EXEMPT	% OF TOTAL	
NEG >10	6,190	2,329	614	9.9	353	9.2	104	29.5	249	70.5	261	11.2	10,041	863	8.6	10
NEG <10	9,114	4,820	978	10.7	484	11.2	146	30.2	338	69.8	494	10.3	13,426	1,316	9.8	22
0- 2	79,228	69,764	3,583	4.5	1,451	11.4	429	29.6	1,022	70.4	2,132	3.2	91,953	4,605	5.0	110
2- 4	82,001	75,425	3,478	4.2	1,209	13.1	342	28.3	867	71.7	2,269	3.1	91,257	4,345	4.8	110
4- 6	75,129	68,088	4,962	6.6	1,485	15.4	430	29.0	1,055	71.0	3,477	5.3	84,748	6,017	7.1	133
6- 8	71,031	62,251	7,395	10.4	1,870	17.6	548	29.3	1,322	70.7	5,525	9.2	81,682	8,717	10.7	178
8- 10	67,441	56,915	7,885	11.7	2,406	19.3	681	28.3	1,725	71.7	5,479	10.0	79,922	9,610	12.0	232
10- 12	65,063	53,420	7,783	12.0	3,347	22.2	773	23.1	2,574	76.9	4,436	8.9	80,168	10,357	12.9	211
12- 14	63,854	51,282	7,455	11.7	3,569	21.0	825	23.1	2,744	76.9	3,886	8.3	80,859	10,199	12.6	219
14- 16	60,456	46,930	6,389	10.6	3,260	19.0	731	22.4	2,529	77.6	3,129	7.2	77,613	8,918	11.5	212
16- 18	58,228	44,488	5,313	9.1	2,843	16.0	719	25.3	2,124	74.7	2,470	6.1	75,942	7,437	9.8	146
18- 20	54,464	40,320	4,409	8.1	2,450	14.0	598	24.4	1,852	75.6	1,959	5.3	71,966	6,261	8.7	150
20- 22	51,307	36,750	3,684	7.2	2,264	12.8	600	26.5	1,664	73.5	1,420	4.2	68,931	5,348	7.8	114
22- 24	47,379	32,590	3,040	6.4	1,883	10.9	498	26.4	1,385	73.6	1,157	3.8	64,664	4,425	6.8	109
24- 26	44,501	29,252	2,426	5.5	1,446	8.4	454	31.4	992	68.6	980	3.6	61,615	3,418	5.5	63
26- 28	41,693	26,100	2,082	5.0	1,281	7.6	410	32.0	871	68.0	801	3.2	58,480	2,953	5.0	69
28- 30	39,527	23,469	1,837	4.6	1,120	6.6	329	29.4	791	70.6	717	3.2	56,443	2,628	4.7	63
30- 32	36,903	20,492	1,559	4.2	941	5.5	270	28.7	671	71.3	618	3.1	53,911	2,230	4.1	58
32- 34	34,890	17,920	1,383	4.0	810	4.6	237	29.3	573	70.7	573	3.3	52,375	1,956	3.7	65
34- 36	32,680	15,805	1,196	3.7	766	4.4	209	27.3	557	72.7	430	2.8	50,115	1,753	3.5	49
36- 38	31,651	14,267	1,104	3.5	698	3.9	189	27.1	509	72.9	406	2.9	49,432	1,613	3.3	54
38- 40	29,904	12,391	1,015	3.4	638	3.6	182	28.5	456	71.5	377	3.1	47,520	1,471	3.1	36
40- 45	68,733	25,090	2,293	3.3	1,377	3.2	391	28.4	986	71.6	916	3.7	112,414	3,279	2.9	86
45- 50	59,647	18,404	1,731	2.9	1,011	2.4	270	26.7	741	73.3	720	3.9	100,951	2,472	2.4	44
50- 55	52,641	13,399	1,415	2.7	902	2.3	256	28.4	646	71.6	513	4.1	92,685	2,061	2.2	45
55- 60	45,681	9,391	1,133	2.5	786	2.1	231	29.4	555	70.6	347	3.9	82,486	1,688	2.0	29
60- 70	71,527	11,231	1,815	2.5	1,367	2.3	310	22.7	1,057	77.3	448	4.0	131,918	2,872	2.2	53
70- 80	49,003	5,393	980	2.0	733	1.7	156	21.3	577	78.7	247	4.0	91,879	1,557	1.7	22
80- 90	32,632	2,888	629	1.9	497	1.7	101	20.3	396	79.7	132	3.5	61,524	1,025	1.7	6
90-100	22,130	1,641	376	1.7	293	1.5	53	18.1	240	81.9	83	3.3	41,770	616	1.5	11
100-125	30,676	2,027	518	1.7	377	1.4	62	16.4	315	83.6	141	3.9	57,776	833	1.4	7
125-150	14,460	869	217	1.5	154	1.2	24	15.6	130	84.4	63	3.6	27,159	347	1.3	3
150-200	14,106	775	193	1.4	140	1.1	30	21.4	110	78.6	53	3.1	26,504	303	1.1	4
200-300	10,028	544	124	1.2	91	1.0	13	14.3	78	85.7	33	2.6	18,808	202	1.1	3
300-500	5,347	304	69	1.3	56	1.2	12	21.4	44	78.6	13	2.0	10,030	113	1.1	1
500+	3,894	211	56	1.4	45	1.4	14	31.1	31	68.9	11	1.9	7,222	87	1.2	2
NEGATIVE	15,304	7,149	1,592	10.4	837	10.3	250	29.9	587	70.1	755	10.6	23,467	2,179	9.3	32
S 0- 10	374,830	332,443	27,303	7.3	8,421	15.4	2,430	28.9	5,991	71.1	18,882	5.9	429,562	33,294	7.8	763
U 10- 20	302,065	236,440	31,349	10.4	15,469	18.3	3,646	23.6	11,823	76.4	15,880	7.3	386,548	43,172	11.2	938
B 20- 30	224,407	148,161	13,069	5.8	7,994	9.3	2,291	28.7	5,703	71.3	5,075	3.7	310,133	18,772	6.1	418
T 30- 40	166,028	80,875	6,257	3.8	3,853	4.4	1,087	28.2	2,766	71.8	2,404	3.1	253,353	9,023	3.6	262
O 40- 60	226,702	66,284	6,572	2.9	4,076	2.5	1,148	28.2	2,928	71.8	2,496	3.8	388,536	9,500	2.4	204
T 60-100	175,292	21,153	3,800	2.2	2,890	1.9	620	21.5	2,270	78.5	910	3.9	327,091	6,070	1.9	92
100+	78,511	4,730	1,177	1.5	863	1.3	155	18.0	708	82.0	314	3.3	147,499	1,885	1.3	20
TOTAL	1,563,139	897,235	91,119	5.8	44,403	6.3	11,627	26.2	32,776	73.8	46,716	5.4	2,266,189	123,895	5.5	2,729

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

1997 PERSONAL INCOME TAX REPORTS

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/LDLIFE	AIDS/HIV EDUCATION	DONATIONS CHILD ABUSE PREVENTION	ALZHEIMERS RESEARCH	STOP DOMESTIC VIOLENCE
NEG >10	6,190	155	2,198	1,566	28	3,637	0	0	0	0	0
NEG <10	9,114	81	1,005	803	15	1,741	0	0	0	0	0
0- 2	79,228	1,253	7,568	1,067	447	7,828	2	2	3	1	2
2- 4	82,001	3,469	8,937	619	893	6,981	4	4	5	2	3
4- 6	75,129	7,001	13,241	704	1,307	8,251	4	4	5	3	4
6- 8	71,031	10,881	17,132	919	1,934	9,104	4	4	6	3	4
8- 10	67,441	14,857	20,804	1,325	2,742	10,013	3	3	5	2	4
10- 12	65,063	19,566	25,241	1,791	3,314	10,780	4	3	5	3	3
12- 14	63,854	25,174	30,479	2,340	3,969	11,614	3	3	5	3	3
14- 16	60,456	30,273	35,118	2,948	4,304	12,096	4	3	4	2	3
16- 18	58,228	36,341	40,735	3,590	4,427	12,411	4	3	5	3	3
18- 20	54,464	40,988	44,451	4,035	4,643	12,140	4	3	4	3	2
20- 22	51,307	45,216	48,377	4,140	4,638	11,939	3	3	4	2	2
22- 24	47,379	48,256	50,846	4,457	4,559	11,607	3	3	4	3	3
24- 26	44,501	50,862	53,661	4,395	4,424	11,618	3	3	4	2	3
26- 28	41,693	53,044	55,685	4,449	4,428	11,518	3	3	4	3	3
28- 30	39,527	55,397	57,638	4,479	4,572	11,292	3	2	4	3	3
30- 32	36,903	56,254	58,243	4,810	4,423	11,222	3	2	4	3	3
32- 34	34,890	57,117	58,966	5,018	4,448	11,315	3	2	4	3	3
34- 36	32,680	57,668	59,279	4,640	4,511	10,762	4	2	4	3	3
36- 38	31,651	59,837	61,078	4,926	4,610	10,779	3	2	4	3	3
38- 40	29,904	60,328	61,406	5,120	4,504	10,702	4	2	4	3	2
40- 45	68,733	153,839	154,216	14,174	11,701	26,252	8	5	9	6	5
45- 50	59,647	154,042	151,776	13,737	11,524	22,995	7	4	7	5	4
50- 55	52,641	153,300	147,844	14,435	11,675	20,654	6	3	8	6	5
55- 60	45,681	148,558	141,347	14,380	11,230	18,399	6	3	6	5	4
60- 70	71,527	269,426	249,533	29,722	20,668	30,496	9	5	11	8	6
70- 80	49,003	220,848	199,236	26,401	17,510	22,300	8	4	10	6	5
80- 90	32,632	172,061	150,024	23,993	14,604	16,560	5	3	6	5	4
90-100	22,130	133,571	111,366	21,612	12,570	11,977	3	2	4	3	3
100-125	30,676	222,622	172,502	45,989	23,584	19,453	6	3	7	5	4
125-150	14,460	133,562	91,570	36,509	16,674	11,191	2	1	3	2	2
150-200	14,106	169,125	105,521	55,954	22,063	14,412	2	2	3	3	2
200-300	10,028	176,096	98,458	68,919	23,340	14,620	1	1	2	1	1
300-500	5,347	153,509	75,864	69,015	21,202	12,572	1	0	1	1	1
500+	3,894	441,695	118,212	305,520	58,999	41,035	0	0	4	0	0
NEGATIVE	15,304	236	3,203	2,369	43	5,379	0	0	0	0	0
S 0- 10	374,830	37,461	67,681	4,634	7,323	42,177	17	17	24	12	16
U 10- 20	302,065	152,343	176,023	14,704	20,657	59,041	18	14	23	12	15
B 20- 30	224,407	252,775	266,207	21,921	22,621	57,973	17	13	21	13	13
T 30- 40	166,028	291,203	298,972	24,514	22,497	54,780	18	11	20	14	13
O 40- 60	226,702	609,738	595,182	56,727	46,130	88,300	27	15	30	22	19
T 60-100	175,292	795,906	710,159	101,728	65,352	81,332	26	14	31	21	18
100+	78,511	1,296,609	662,126	581,904	165,862	113,283	12	7	20	11	10
TOTAL	1,563,139	3,436,272	2,779,553	808,500	350,485	502,266	134	92	170	106	104

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

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	FEDERAL ITEMIZED DEDUCTIONS				STATE TAX ITEMIZED ON FEDERAL RETURN				OREGON MEDICAL DEDUCTION				TOTAL OREGON ITEMIZED DEDUCTIONS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	3,861	62.4	71,896	18,621	1,760	28.4	28,492	16,189	4	0.1	11	2,847	3,861	62.4	43,404	11,242
NEG <10	4,294	47.1	45,275	10,544	1,952	21.4	24,635	12,620	10	0.1	11	1,132	4,294	47.1	20,640	4,807
0- 2	9,464	11.9	118,820	12,555	6,149	7.8	86,897	14,132	575	0.7	80	140	9,464	11.9	31,923	3,373
2- 4	6,576	8.0	45,617	6,937	4,472	5.5	21,536	4,816	937	1.1	222	237	6,576	8.0	24,081	3,662
4- 6	7,041	9.4	45,480	6,459	4,502	6.0	13,141	2,919	1,658	2.2	648	391	7,041	9.4	32,340	4,593
6- 8	8,780	12.4	62,112	7,074	5,411	7.6	12,040	2,225	3,228	4.5	1,809	560	8,780	12.4	50,072	5,703
8- 10	10,526	15.6	77,410	7,354	6,925	10.3	10,407	1,503	4,511	6.7	3,081	683	10,526	15.6	67,003	6,365
10- 12	11,643	17.9	111,784	9,601	7,976	12.3	11,548	1,448	5,364	8.2	4,462	832	11,643	17.9	100,236	8,609
12- 14	12,572	19.7	106,122	8,441	9,163	14.3	14,039	1,532	5,945	9.3	5,790	974	12,572	19.7	92,083	7,324
14- 16	13,526	22.4	115,979	8,575	10,612	17.6	13,896	1,309	6,141	10.2	6,765	1,102	13,526	22.4	102,083	7,547
16- 18	13,740	23.6	119,768	8,717	11,369	19.5	13,853	1,218	5,942	10.2	7,361	1,239	13,740	23.6	105,915	7,708
18- 20	14,144	26.0	128,051	9,053	12,151	22.3	18,144	1,493	5,662	10.4	7,690	1,358	14,144	26.0	109,906	7,771
20- 22	14,557	28.4	135,193	9,287	12,831	25.0	18,762	1,462	5,087	9.9	7,528	1,480	14,557	28.4	116,431	7,998
22- 24	14,789	31.2	136,071	9,201	13,562	28.6	20,282	1,496	4,438	9.4	7,123	1,605	14,789	31.2	115,789	7,829
24- 26	15,249	34.3	143,780	9,429	14,168	31.8	23,365	1,649	4,212	9.5	7,220	1,714	15,249	34.3	120,415	7,897
26- 28	15,593	37.4	149,258	9,572	14,669	35.2	24,155	1,647	3,843	9.2	7,019	1,826	15,593	37.4	125,103	8,023
28- 30	16,058	40.6	154,800	9,640	15,284	38.7	26,047	1,704	3,596	9.1	6,946	1,932	16,058	40.6	128,753	8,018
30- 32	16,411	44.5	168,139	10,246	15,698	42.5	33,410	2,128	3,319	9.0	6,743	2,032	16,411	44.5	134,728	8,210
32- 34	16,970	48.6	174,974	10,311	16,362	46.9	32,739	2,001	3,209	9.2	6,828	2,128	16,970	48.6	142,235	8,382
34- 36	16,875	51.6	178,889	10,601	16,345	50.0	35,745	2,187	2,925	9.0	6,514	2,227	16,875	51.6	143,144	8,483
36- 38	17,384	54.9	189,343	10,892	16,946	53.5	39,472	2,329	2,906	9.2	6,809	2,343	17,384	54.9	149,872	8,621
38- 40	17,513	58.6	195,318	11,153	17,097	57.2	41,806	2,445	2,809	9.4	6,856	2,441	17,513	58.6	153,512	8,766
40- 45	43,643	63.5	527,380	12,084	42,782	62.2	115,523	2,700	6,576	9.6	16,724	2,543	43,643	63.5	411,856	9,437
45- 50	41,243	69.1	519,178	12,588	40,632	68.1	125,933	3,099	5,654	9.5	15,311	2,708	41,243	69.1	393,245	9,535
50- 55	39,242	74.5	516,703	13,167	38,716	73.5	127,848	3,302	5,440	10.3	15,662	2,879	39,242	74.5	388,855	9,909
55- 60	36,290	79.4	507,070	13,973	35,898	78.6	131,405	3,661	5,007	11.0	15,488	3,093	36,290	79.4	375,665	10,352
60- 70	60,296	84.3	918,193	15,228	59,718	83.5	249,587	4,179	8,463	11.8	28,235	3,336	60,296	84.3	668,606	11,089
70- 80	43,610	89.0	741,657	17,007	43,240	88.2	213,932	4,948	6,064	12.4	21,850	3,603	43,610	89.0	527,725	12,101
80- 90	29,744	91.1	561,856	18,890	29,537	90.5	170,797	5,782	4,169	12.8	15,877	3,808	29,744	91.1	391,059	13,147
90-100	20,489	92.6	425,163	20,751	20,347	91.9	135,808	6,675	3,003	13.6	12,032	4,007	20,489	92.6	289,355	14,122
100-125	28,649	93.4	671,728	23,447	28,419	92.6	221,752	7,803	4,506	14.7	19,029	4,223	28,649	93.4	449,976	15,707
125-150	13,591	94.0	374,780	27,576	13,432	92.9	129,743	9,659	2,301	15.9	10,403	4,521	13,591	94.0	245,037	18,029
150-200	13,331	94.5	443,197	33,246	13,200	93.6	163,414	12,380	2,313	16.4	11,368	4,915	13,331	94.5	279,783	20,987
200-300	9,484	94.6	398,121	41,978	9,405	93.8	163,533	17,388	1,653	16.5	8,469	5,124	9,484	94.6	234,588	24,735
300-500	5,043	94.3	298,972	59,285	4,989	93.3	138,595	27,780	847	15.8	4,413	5,210	5,043	94.3	160,377	31,802
500+	3,683	94.6	670,200	181,971	3,622	93.0	320,516	88,492	673	17.3	4,187	6,222	3,683	94.6	349,683	94,945
NEGATIVE	8,155	53.3	117,171	14,368	3,712	24.3	53,127	14,312	14	0.1	23	1,622	8,155	53.3	64,044	7,853
S 0- 10	42,387	11.3	349,439	8,244	27,459	7.3	144,021	5,245	10,909	2.9	5,840	535	42,387	11.3	205,418	4,846
U 10- 20	65,625	21.7	581,703	8,864	51,271	17.0	71,481	1,394	29,054	9.6	32,068	1,104	65,625	21.7	510,222	7,775
B 20- 30	76,246	34.0	719,102	9,431	70,514	31.4	112,611	1,597	21,176	9.4	35,835	1,692	76,246	34.0	606,491	7,954
T 30- 40	85,153	51.3	906,663	10,647	82,448	49.7	183,172	2,222	15,168	9.1	33,749	2,225	85,153	51.3	723,491	8,496
O 40- 60	160,418	70.8	2,070,331	12,906	158,028	69.7	500,709	3,168	22,677	10.0	63,185	2,786	160,418	70.8	1,569,622	9,785
T 60-100	154,139	87.9	2,646,869	17,172	152,842	87.2	770,123	5,039	21,699	12.4	77,994	3,594	154,139	87.9	1,876,745	12,176
100+	73,781	94.0	2,856,998	38,723	73,067	93.1	1137552	15,569	12,293	15.7	57,870	4,708	73,781	94.0	1,719,446	23,305
TOTAL	665,904	42.6	\$10,248,275	\$15,390	619,341	39.6	\$2,972,796	\$4,800	132,990	8.5	\$306,564	\$2,305	665,904	42.6	\$7,275,479	\$10,926

Section 4: Tables for 1997 full-year resident returns

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

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

1997 PERSONAL INCOME TAX REPORTS
 OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & I ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	4,856	10,216	-431,499	12,740	10,835	176	49,004	1,662	144	0	144	6	2	136
NEG <10	5,618	8,964	-18,682	1,248	2,099	72	28,716	274	23	0	23	1	0	22
0- 2	51,093	31,426	58,804	880	1,738	721	88,411	5,176	271	1	272	20	2	250
2- 4	63,114	45,430	188,827	811	2,608	1,749	132,733	68,004	3,422	0	3,422	1,327	83	2,012
4- 6	60,328	57,000	300,993	582	3,661	3,548	141,802	164,816	9,073	0	9,073	3,918	403	4,752
6- 8	59,590	73,035	416,300	973	5,445	6,454	160,465	257,861	15,175	1	15,175	6,137	868	8,171
8- 10	57,832	84,347	520,264	964	8,140	12,779	174,503	338,680	21,221	0	21,221	8,124	1,475	11,622
10- 12	57,004	92,214	626,847	1,375	10,340	19,915	191,569	423,093	27,936	0	27,936	9,802	2,103	16,031
12- 14	56,668	97,123	736,279	1,717	12,328	28,062	195,282	511,645	34,903	1	34,904	10,987	2,687	21,230
14- 16	54,386	96,909	815,460	2,062	14,828	37,279	197,941	576,791	40,483	0	40,483	11,313	2,918	26,251
16- 18	52,696	96,430	895,502	1,621	15,620	47,938	195,913	644,534	46,537	1	46,537	11,534	3,028	31,975
18- 20	49,396	91,722	938,135	1,559	15,736	56,537	190,557	682,491	50,450	1	50,451	11,145	2,883	36,423
20- 22	46,743	89,281	980,837	1,633	17,292	64,381	187,438	718,120	53,993	0	53,993	10,969	2,533	40,491
22- 24	43,165	83,794	992,099	2,800	17,433	70,333	178,671	732,011	55,915	0	55,915	10,392	2,127	43,397
24- 26	40,447	79,988	1,010,903	1,765	21,146	75,905	174,910	743,899	57,497	0	57,497	9,988	1,840	45,669
26- 28	38,008	76,622	1,025,938	1,631	23,435	79,707	171,844	755,131	58,977	0	58,977	9,625	1,542	47,810
28- 30	36,048	74,001	1,044,974	1,453	26,218	81,474	171,128	770,029	60,649	0	60,649	9,335	1,304	50,010
30- 32	33,732	71,665	1,045,194	2,110	27,244	80,814	170,466	770,679	61,097	0	61,097	9,070	1,096	50,932
32- 34	31,888	70,373	1,052,044	1,654	30,500	79,997	171,848	773,125	61,611	0	61,611	8,910	959	51,742
34- 36	29,869	67,819	1,045,062	1,598	31,254	78,240	168,710	770,056	61,683	0	61,683	8,615	822	52,246
36- 38	29,022	67,462	1,073,452	2,113	34,931	78,112	171,864	792,378	63,806	0	63,806	8,567	769	54,471
38- 40	27,392	65,205	1,068,157	1,641	36,185	75,377	171,070	788,539	63,770	0	63,770	8,292	631	54,847
40- 45	63,373	156,297	2,689,567	3,936	96,887	179,002	429,567	1,991,144	162,144	0	162,144	19,905	1,232	141,007
45- 50	55,449	142,202	2,631,498	4,211	98,066	160,234	412,232	1,967,186	161,672	0	161,672	18,133	1,094	142,445
50- 55	49,217	131,527	2,582,108	3,515	102,843	143,943	399,216	1,941,298	160,656	0	160,656	16,775	1,042	142,839
55- 60	43,053	118,458	2,472,986	3,400	103,072	126,794	380,787	1,867,537	155,525	2	155,526	15,122	975	139,428
60- 70	67,769	189,197	4,384,462	7,918	191,555	200,581	666,391	3,336,692	280,202	6	280,207	24,149	1,570	254,488
70- 80	46,631	132,658	3,483,195	5,366	146,475	138,462	516,735	2,688,369	227,938	1	227,939	16,948	1,197	209,795
80- 90	31,190	89,032	2,642,067	5,200	106,326	92,660	382,500	2,067,794	176,670	0	176,670	11,380	933	164,357
90-100	21,151	60,400	2,002,955	4,515	79,600	62,931	281,657	1,584,269	136,186	0	136,186	7,724	834	127,628
100-125	29,343	83,504	3,252,122	8,167	130,313	87,454	437,830	2,605,963	225,689	2	225,692	10,671	1,984	213,037
125-150	13,797	39,431	1,880,326	5,242	71,370	41,172	236,817	1,536,572	134,134	1	134,135	5,042	1,467	127,626
150-200	13,439	39,229	2,302,450	8,503	83,069	40,087	269,570	1,919,115	168,670	9	168,680	5,011	1,925	161,744
200-300	9,530	27,748	2,281,915	8,605	77,679	28,468	223,510	1,962,086	173,725	0	173,725	3,543	1,964	168,217
300-500	5,058	14,611	1,894,753	10,063	58,872	15,084	151,782	1,680,387	149,712	2	149,714	1,866	2,169	145,679
500+	3,584	10,002	4,934,418	26,268	121,753	10,658	308,999	4,522,026	405,911	30	405,940	1,279	8,941	395,721
NEGATIVE	10,474	19,180	-450,181	13,988	12,934	248	77,720	1,936	168	0	168	7	2	159
S 0- 10	291,957	291,238	1,485,188	4,209	21,592	25,252	697,914	834,537	49,161	2	49,163	19,525	2,831	26,807
U 10- 20	270,150	474,398	4,012,223	8,334	68,852	189,730	971,262	2,838,554	200,309	3	200,312	54,782	13,620	131,910
B 20- 30	204,411	403,686	5,054,751	9,283	105,524	371,800	883,991	3,719,190	287,031	1	287,032	50,309	9,345	227,377
T 30- 40	151,903	342,524	5,283,908	9,117	160,114	392,539	853,958	3,894,776	311,967	0	311,968	43,453	4,277	264,238
O 40- 60	211,092	548,484	10,376,159	15,062	400,868	609,973	1,621,802	7,767,166	639,996	2	639,998	69,936	4,344	565,719
T 60-100	166,741	471,287	12,512,679	22,999	523,956	494,635	1,847,282	9,677,124	820,995	7	821,002	60,201	4,533	756,268
100+	74,751	214,525	16,545,984	66,848	543,055	222,923	1,628,509	14,226,150	1,257,841	44	1,257,885	27,412	18,450	1,212,023
TOTAL	1,381,479	2,765,322	54,820,711	149,839	1,836,896	2,307,099	8,582,441	42,959,432	3,567,468	59	3,567,527	325,625	57,402	3,184,501

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

1997 PERSONAL INCOME TAX REPORTS

FOR ALL FULL-YEAR RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS		AVERAGE FED TAX SUBTRACT	AVERAGE STD/1 TEM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	AVG INT ON INST SALES	AVERAGE TOTAL TAX	AVG CREDIT		AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
				ADDS	SUBS							EXEMPT	OTHER				
NEG >10	4,856	2.10	-88,859	2,624	2,231	36	10,092	342	30	0	30	1	0	28	-0.0	8.2	-0.4
NEG <10	5,618	1.60	-3,325	222	374	13	5,111	49	4	0	4	0	0	4	-0.1	8.2	-1.5
0- 2	51,093	0.62	1,151	17	34	14	1,730	101	5	0	5	0	0	5	0.4	4.8	8.8
2- 4	63,114	0.72	2,992	13	41	28	2,103	1,077	54	0	54	21	1	32	1.1	3.0	36.0
4- 6	60,328	0.94	4,989	10	61	59	2,351	2,732	150	0	150	65	7	79	1.6	2.9	54.8
6- 8	59,590	1.23	6,986	16	91	108	2,693	4,327	255	0	255	103	15	137	2.0	3.2	61.9
8- 10	57,832	1.46	8,996	17	141	221	3,017	5,856	367	0	367	140	26	201	2.2	3.4	65.1
10- 12	57,004	1.62	10,997	24	181	349	3,361	7,422	490	0	490	172	37	281	2.6	3.8	67.5
12- 14	56,668	1.71	12,993	30	218	495	3,446	9,029	616	0	616	194	47	375	2.9	4.1	69.5
14- 16	54,386	1.78	14,994	38	273	685	3,640	10,605	744	0	744	208	54	483	3.2	4.6	70.7
16- 18	52,696	1.83	16,994	31	296	910	3,718	12,231	883	0	883	219	57	607	3.6	5.0	72.0
18- 20	49,396	1.86	18,992	32	319	1,145	3,858	13,817	1,021	0	1,021	226	58	737	3.9	5.3	72.7
20- 22	46,743	1.91	20,984	35	370	1,377	4,010	15,363	1,155	0	1,155	235	54	866	4.1	5.6	73.2
22- 24	43,165	1.94	22,984	65	404	1,629	4,139	16,958	1,295	0	1,295	241	49	1,005	4.4	5.9	73.8
24- 26	40,447	1.98	24,993	44	523	1,877	4,324	18,392	1,422	0	1,422	247	45	1,129	4.5	6.1	73.6
26- 28	38,008	2.02	26,993	43	617	2,097	4,521	19,868	1,552	0	1,552	253	41	1,258	4.7	6.3	73.6
28- 30	36,048	2.05	28,988	40	727	2,260	4,747	21,361	1,682	0	1,682	259	36	1,387	4.8	6.5	73.7
30- 32	33,732	2.12	30,985	63	808	2,396	5,054	22,847	1,811	0	1,811	269	32	1,510	4.9	6.6	73.7
32- 34	31,888	2.21	32,992	52	956	2,509	5,389	24,245	1,932	0	1,932	279	30	1,623	4.9	6.7	73.5
34- 36	29,869	2.27	34,988	54	1,046	2,619	5,648	25,781	2,065	0	2,065	288	28	1,749	5.0	6.8	73.7
36- 38	29,022	2.32	36,988	73	1,204	2,691	5,922	27,303	2,199	0	2,199	295	27	1,877	5.1	6.9	73.8
38- 40	27,392	2.38	38,995	60	1,321	2,752	6,245	28,787	2,328	0	2,328	303	23	2,002	5.1	7.0	73.8
40- 45	63,373	2.47	42,440	62	1,529	2,825	6,778	31,419	2,559	0	2,559	314	19	2,225	5.2	7.1	74.0
45- 50	55,449	2.56	47,458	76	1,769	2,890	7,434	35,477	2,916	0	2,916	327	20	2,569	5.4	7.2	74.8
50- 55	49,217	2.67	52,464	71	2,090	2,925	8,111	39,444	3,264	0	3,264	341	21	2,902	5.5	7.4	75.2
55- 60	43,053	2.75	57,441	79	2,394	2,945	8,845	43,378	3,612	0	3,612	351	23	3,239	5.6	7.5	75.5
60- 70	67,769	2.79	64,697	117	2,827	2,960	9,833	49,236	4,135	0	4,135	356	23	3,755	5.8	7.6	76.1
70- 80	46,631	2.84	74,697	115	3,141	2,969	11,081	57,652	4,888	0	4,888	363	26	4,499	6.0	7.8	77.2
80- 90	31,190	2.85	84,709	167	3,409	2,971	12,264	66,297	5,664	0	5,664	365	30	5,270	6.2	7.9	78.3
90-100	21,151	2.86	94,698	213	3,763	2,975	13,316	74,903	6,439	0	6,439	365	39	6,034	6.4	8.1	79.1
100-125	29,343	2.85	110,831	278	4,441	2,980	14,921	88,810	7,691	0	7,691	364	68	7,260	6.6	8.2	80.1
125-150	13,797	2.86	136,285	380	5,173	2,984	17,164	111,370	9,722	0	9,722	365	106	9,250	6.8	8.3	81.7
150-200	13,439	2.92	171,326	633	6,181	2,983	20,059	142,802	12,551	1	12,551	373	143	12,035	7.0	8.4	83.4
200-300	9,530	2.91	239,445	903	8,151	2,987	23,453	205,885	18,229	0	18,229	372	206	17,651	7.4	8.6	86.0
300-500	5,058	2.89	374,605	1,990	11,639	2,982	30,008	332,224	29,599	0	29,599	369	429	28,802	7.7	8.7	88.7
500+	3,584	2.79	1,376,791	7,329	33,971	2,974	86,216	1,261,726	113,256	8	113,265	357	2,495	110,413	8.0	8.8	91.6
NEGATIVE	10,474	1.83	-42,981	1,336	1,235	24	7,420	185	16	0	16	1	0	15	-0.0	8.2	-0.4
S 0- 10	291,957	1.00	5,087	14	74	86	2,390	2,858	168	0	168	67	10	92	1.8	3.2	56.2
U 10- 20	270,150	1.76	14,852	31	255	702	3,595	10,507	741	0	741	203	50	488	3.3	4.6	70.7
B 20- 30	204,411	1.97	24,728	45	516	1,819	4,325	18,195	1,404	0	1,404	246	46	1,112	4.5	6.1	73.6
T 30- 40	151,903	2.25	34,785	60	1,054	2,584	5,622	25,640	2,054	0	2,054	286	28	1,740	5.0	6.8	73.7
O 40- 60	211,092	2.60	49,155	71	1,899	2,890	7,683	36,795	3,032	0	3,032	331	21	2,680	5.5	7.3	74.9
T 60-100	166,741	2.83	75,043	138	3,142	2,966	11,079	58,037	4,924	0	4,924	361	27	4,536	6.0	7.8	77.3
100+	74,751	2.87	221,348	894	7,265	2,982	21,786	190,314	16,827	1	16,828	367	247	16,214	7.3	8.5	86.0
TOTAL	1,381,479	2.00	39,683	108	1,330	1,670	6,213	31,097	2,582	0	2,582	236	42	2,305	5.8	7.4	78.4

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

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

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	4,856	-431,499	40,326	31,446	-36,221	23,849	10,295	-120,559	-47,713	-330,149	2,773
NEG <10	5,618	-18,682	15,225	7,915	-8,873	2,578	4,902	-13,498	-8,803	-16,393	1,734
0- 2	51,093	58,804	50,258	11,220	500	4,181	2,839	-2,843	-1,832	-3,927	1,592
2- 4	63,114	188,827	153,834	17,637	7,617	7,161	6,396	-1,951	-2,598	3,245	2,515
4- 6	60,328	300,993	232,050	24,386	15,701	7,761	15,968	149	-2,786	11,477	3,712
6- 8	59,590	416,300	295,556	37,530	23,632	9,369	35,300	1,991	-2,930	21,152	5,301
8- 10	57,832	520,264	353,777	48,493	29,911	11,194	55,295	3,372	-3,016	27,458	6,221
10- 12	57,004	626,847	420,009	56,168	33,576	13,176	76,468	4,182	-3,683	34,310	7,359
12- 14	56,668	736,279	496,584	62,435	35,203	14,404	94,396	5,980	-3,077	38,384	8,030
14- 16	54,386	815,460	557,276	65,584	37,083	15,532	105,574	6,027	-4,052	41,654	9,218
16- 18	52,696	895,502	628,126	64,022	38,621	17,728	110,795	6,596	-4,171	43,392	9,608
18- 20	49,396	938,135	666,762	63,189	38,977	19,507	110,390	7,347	-3,866	46,107	10,278
20- 22	46,743	980,837	711,187	59,418	39,476	18,686	110,350	7,160	-3,967	49,326	10,798
22- 24	43,165	992,099	731,236	53,479	38,816	18,536	106,422	8,062	-4,029	50,679	11,102
24- 26	40,447	1,010,903	752,095	51,634	37,312	19,472	103,246	6,610	-3,605	55,043	10,904
26- 28	38,008	1,025,938	771,859	49,475	38,298	20,182	99,334	7,008	-3,955	54,975	11,237
28- 30	36,048	1,044,974	784,573	49,141	37,827	19,641	101,857	7,771	-3,098	58,582	11,321
30- 32	33,732	1,045,194	787,187	46,129	39,544	20,149	99,341	9,709	-3,569	58,273	11,569
32- 34	31,888	1,052,044	790,035	46,885	38,853	20,530	101,069	9,624	-2,790	59,149	11,312
34- 36	29,869	1,045,062	787,730	43,801	41,195	19,864	98,349	9,822	-3,192	59,186	11,693
36- 38	29,022	1,073,452	807,845	45,219	40,587	21,557	102,967	9,341	-2,971	60,331	11,424
38- 40	27,392	1,068,157	808,752	43,988	37,557	21,176	100,778	10,855	-2,681	58,337	10,605
40- 45	63,373	2,689,567	2,017,346	111,812	96,411	59,415	257,854	30,279	-7,222	150,309	26,637
45- 50	55,449	2,631,498	1,979,667	106,253	93,888	61,110	242,250	31,386	-6,077	146,136	23,115
50- 55	49,217	2,582,108	1,914,012	103,842	96,712	63,963	250,435	35,748	-6,043	146,103	22,666
55- 60	43,053	2,472,986	1,818,517	101,211	86,884	67,896	240,760	38,396	-6,214	146,282	20,745
60- 70	67,769	4,384,462	3,177,652	192,935	157,321	141,869	445,336	79,357	-9,527	237,755	38,236
70- 80	46,631	3,483,195	2,507,712	156,713	129,221	132,072	338,939	81,202	-4,019	172,255	30,899
80- 90	31,190	2,642,067	1,863,061	128,551	108,645	123,109	251,322	78,650	-2,632	117,896	26,534
90-100	21,151	2,002,955	1,363,646	109,169	96,617	111,867	188,652	77,724	-1,744	79,558	22,534
100-125	29,343	3,252,122	2,080,816	201,451	192,992	233,654	288,297	178,355	-2,515	125,912	46,840
125-150	13,797	1,880,326	1,091,977	131,162	144,953	179,787	144,478	155,774	-1,087	68,059	34,777
150-200	13,439	2,302,450	1,238,287	168,174	199,759	254,957	143,047	264,408	-399	82,607	48,390
200-300	9,530	2,281,915	1,152,411	190,043	178,766	308,617	103,241	311,582	171	79,521	42,436
300-500	5,058	1,894,753	866,447	166,278	127,670	326,477	59,918	314,176	-1,899	62,499	26,815
500+	3,584	4,934,418	1,243,900	451,726	100,914	1,716,158	59,292	1,227,191	-8,142	161,641	18,262
NEGATIVE	10,474	-450,181	55,551	39,360	-45,094	26,427	15,197	-134,057	-56,517	-346,543	4,506
S 0- 10	291,957	1,485,188	1,085,476	139,266	77,360	39,667	115,799	718	-13,162	59,405	19,341
U 10- 20	270,150	4,012,223	2,768,757	311,398	183,461	80,347	497,623	30,132	-18,849	203,846	44,493
B 20- 30	204,411	5,054,751	3,750,950	263,146	191,730	96,517	521,209	36,611	-18,654	268,604	55,361
T 30- 40	151,903	5,283,908	3,981,549	226,021	197,736	103,276	502,504	49,351	-15,203	295,276	56,602
O 40- 60	211,092	10,376,159	7,729,542	423,118	373,895	252,385	991,300	135,809	-25,557	588,829	93,162
T 60-100	166,741	12,512,679	8,912,071	587,368	491,804	508,917	1,224,248	316,933	-17,923	607,463	118,203
100+	74,751	16,545,984	7,673,838	1,308,834	945,055	3,019,650	798,272	2,451,486	-13,870	580,238	217,519
TOTAL	1,381,479	54,820,711	35,957,735	3,298,512	2,415,947	4,127,184	4,666,152	2,886,983	-179,734	2,257,119	609,187

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

1997 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	1,690	34.8	40,326	23,862	9.3	3,885	80.0	25,780	6,636	6.0	1,525	31.4	5,665	3,715	1.3
NEG <10	1,549	27.6	15,225	9,829	81.5	3,755	66.8	6,074	1,618	32.5	1,575	28.0	1,841	1,169	9.9
0- 2	35,802	70.1	50,258	1,404	85.5	18,037	35.3	7,411	411	12.6	8,049	15.8	3,809	473	6.5
2- 4	52,264	82.8	153,834	2,943	81.5	21,669	34.3	11,386	525	6.0	7,709	12.2	6,251	811	3.3
4- 6	48,953	81.1	232,050	4,740	77.1	21,323	35.3	16,787	787	5.6	6,835	11.3	7,599	1,112	2.5
6- 8	45,202	75.9	295,556	6,539	71.0	22,277	37.4	27,587	1,238	6.6	7,065	11.9	9,943	1,407	2.4
8- 10	42,517	73.5	353,777	8,321	68.0	22,688	39.2	35,778	1,577	6.9	7,499	13.0	12,715	1,696	2.4
10- 12	41,525	72.8	420,009	10,115	67.0	23,253	40.8	41,658	1,792	6.6	7,795	13.7	14,509	1,861	2.3
12- 14	41,510	73.3	496,584	11,963	67.4	23,765	41.9	46,693	1,965	6.3	7,939	14.0	15,742	1,983	2.1
14- 16	40,430	74.3	557,276	13,784	68.3	23,826	43.8	49,054	2,059	6.0	7,914	14.6	16,530	2,089	2.0
16- 18	40,172	76.2	628,126	15,636	70.1	23,462	44.5	47,259	2,014	5.3	7,753	14.7	16,764	2,162	1.9
18- 20	38,263	77.5	666,762	17,426	71.1	22,772	46.1	46,014	2,021	4.9	7,592	15.4	17,175	2,262	1.8
20- 22	36,851	78.8	711,187	19,299	72.5	22,465	48.1	42,949	1,912	4.4	7,221	15.4	16,469	2,281	1.7
22- 24	36,672	80.3	731,236	21,090	73.7	21,445	49.7	38,719	1,805	3.9	6,649	15.4	14,760	2,220	1.5
24- 26	32,749	81.0	752,095	22,965	74.4	21,044	52.0	36,961	1,756	3.7	6,445	15.9	14,673	2,277	1.5
26- 28	31,139	81.9	771,859	24,788	75.2	20,645	54.3	35,037	1,697	3.4	6,397	16.8	14,438	2,257	1.4
28- 30	29,621	82.2	784,573	26,487	75.1	20,542	57.0	35,075	1,707	3.4	6,308	17.5	14,066	2,230	1.3
30- 32	27,861	82.6	787,187	28,254	75.3	20,021	59.4	31,881	1,592	3.1	6,347	18.8	14,248	2,245	1.4
32- 34	26,465	83.0	790,035	29,852	75.1	19,664	61.7	32,661	1,661	3.1	6,279	19.7	14,223	2,265	1.4
34- 36	24,913	83.4	787,730	31,619	75.4	18,967	63.5	30,069	1,585	2.9	6,134	20.5	13,732	2,239	1.3
36- 38	24,301	83.7	807,845	33,243	75.3	19,137	65.9	31,464	1,644	2.9	6,347	21.9	13,755	2,167	1.3
38- 40	23,050	84.1	808,752	35,087	75.7	18,597	67.9	29,828	1,604	2.8	6,163	22.5	14,160	2,298	1.3
40- 45	53,126	83.8	2,017,346	37,973	75.0	45,243	71.4	75,720	1,674	2.8	15,520	24.5	36,091	2,325	1.3
45- 50	46,997	84.8	1,979,667	42,123	75.2	41,451	74.8	70,085	1,691	2.7	15,011	27.1	36,168	2,409	1.4
50- 55	41,650	84.6	1,914,012	45,955	74.1	38,466	78.2	67,866	1,764	2.6	14,763	30.0	35,976	2,437	1.4
55- 60	36,416	84.6	1,818,517	49,937	73.5	35,174	81.7	65,289	1,856	2.6	14,316	33.3	35,922	2,509	1.5
60- 70	57,132	84.3	3,177,652	55,619	72.5	57,516	84.9	122,052	2,122	2.8	26,006	38.4	70,883	2,726	1.6
70- 80	39,612	84.9	2,507,712	63,307	72.0	41,250	88.5	97,288	2,358	2.8	20,546	44.1	59,425	2,892	1.7
80- 90	26,445	84.8	1,863,061	70,450	70.5	28,281	90.7	77,926	2,755	2.9	15,423	49.4	50,625	3,282	1.9
90-100	17,790	84.1	1,363,646	76,652	68.1	19,498	92.2	64,751	3,321	3.2	11,575	54.7	44,418	3,837	2.2
100-125	24,367	83.0	2,080,816	85,395	64.0	27,500	93.7	117,154	4,260	3.6	18,164	61.9	84,297	4,641	2.6
125-150	11,197	81.2	1,091,977	97,524	58.1	13,084	94.8	74,314	5,680	4.0	9,541	69.2	56,848	5,958	3.0
150-200	10,796	80.3	1,238,287	114,699	53.8	12,878	95.8	91,503	7,105	4.0	9,952	74.1	76,671	7,704	3.3
200-300	7,651	80.3	1,152,411	150,622	50.5	9,232	96.9	103,002	11,157	4.5	7,522	78.9	87,041	11,572	3.8
300-500	4,074	80.5	866,447	212,677	45.7	4,937	97.6	90,011	18,232	4.8	4,256	84.1	76,268	17,920	4.0
500+	2,925	81.6	1,243,900	425,265	25.2	3,530	98.5	259,314	73,460	5.3	3,196	89.2	192,412	60,204	3.9
NEGATIVE	3,239	30.9	55,551	17,151	12.3	7,640	72.9	31,854	4,169	7.1	3,100	29.6	7,506	2,421	1.7
S 0- 10	224,738	77.0	1,085,476	4,830	73.1	105,994	36.3	98,950	934	6.7	37,157	12.7	40,317	1,085	2.7
U 10- 20	201,900	74.7	2,768,757	13,714	69.0	117,078	43.3	230,678	1,970	5.7	38,993	14.4	80,720	2,070	2.0
B 20- 30	165,032	80.7	3,750,950	22,729	74.2	106,141	51.9	188,741	1,778	3.7	33,020	16.2	74,405	2,253	1.5
T 30- 40	126,590	83.3	3,981,549	31,452	75.4	96,386	63.5	155,903	1,617	3.0	31,270	20.6	70,118	2,242	1.3
O 40- 60	178,189	84.4	7,729,542	43,378	74.5	160,334	76.0	278,961	1,740	2.7	59,610	28.2	144,157	2,418	1.4
T 60-100	140,979	84.5	8,912,071	63,216	71.2	146,545	87.9	362,019	2,470	2.9	73,550	44.1	225,350	3,064	1.8
100+	61,010	81.6	7,673,838	125,780	46.4	71,161	95.2	735,297	10,333	4.4	52,631	70.4	573,537	10,897	3.5
TOTAL	1,101,677	79.7	\$35,957,735	\$32,639	65.6	811,279	58.7	\$2,082,401	\$2,567	3.8	329,331	23.8	\$1,216,111	\$3,693	2.2

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

AGI LEVEL (\$000)	TAXABLE STATE INCOME TAX REFUND					ALIMONY RECEIVED					UNEMPLOYMENT INCOME				
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	825	17.0	3,059	3,708	0.7	21	0.4	266	12,652	0.1	124	2.6	389	3,138	0.1
NEG <10	670	11.9	664	990	3.6	12	0.2	56	4,626	0.3	134	2.4	389	2,903	2.1
0- 2	625	1.2	290	464	0.5	24	0.0	72	2,998	0.1	490	1.0	434	885	0.7
2- 4	976	1.5	485	497	0.3	65	0.1	163	2,506	0.1	1,729	2.7	2,292	1,326	1.2
4- 6	1,221	2.0	571	468	0.2	175	0.3	633	3,619	0.2	3,358	5.6	5,116	1,524	1.7
6- 8	1,745	2.9	792	454	0.2	290	0.5	1,414	4,876	0.3	4,841	8.1	8,097	1,673	1.9
8- 10	2,369	4.1	1,061	448	0.2	325	0.6	1,714	5,275	0.3	5,703	9.9	10,079	1,767	1.9
10- 12	2,991	5.2	1,302	435	0.2	327	0.6	1,843	5,636	0.3	6,083	10.7	11,715	1,926	1.9
12- 14	3,700	6.5	1,501	406	0.2	336	0.6	2,025	6,026	0.3	6,127	10.8	12,992	2,120	1.8
14- 16	4,340	8.0	1,975	455	0.2	376	0.7	2,539	6,754	0.3	5,914	10.9	13,258	2,242	1.6
16- 18	5,063	9.6	2,329	460	0.3	341	0.6	2,162	6,340	0.2	5,524	10.5	13,047	2,362	1.5
18- 20	5,702	11.5	2,905	509	0.3	339	0.7	2,435	7,184	0.3	5,037	10.2	12,244	2,431	1.3
20- 22	6,382	13.7	3,312	519	0.3	382	0.8	2,807	7,347	0.3	4,736	10.1	11,529	2,434	1.2
22- 24	6,913	16.0	3,714	537	0.4	364	0.8	2,772	7,614	0.3	4,469	10.4	11,141	2,493	1.1
24- 26	7,642	18.9	4,405	576	0.4	296	0.7	2,481	8,383	0.2	4,080	10.1	10,229	2,507	1.0
26- 28	8,397	22.1	5,120	610	0.5	297	0.8	2,469	8,312	0.2	3,768	9.9	9,959	2,643	1.0
28- 30	8,986	24.9	5,449	606	0.5	293	0.8	2,376	8,110	0.2	3,506	9.7	9,062	2,585	0.9
30- 32	9,494	28.1	6,080	640	0.6	296	0.9	2,958	9,995	0.3	3,285	9.7	8,509	2,590	0.8
32- 34	10,268	32.2	6,934	675	0.7	236	0.7	2,416	10,238	0.2	3,113	9.8	8,114	2,606	0.8
34- 36	10,662	35.7	7,446	698	0.7	210	0.7	1,887	8,986	0.2	2,851	9.5	7,287	2,556	0.7
36- 38	11,270	38.8	8,074	716	0.8	176	0.6	1,733	9,844	0.2	2,775	9.6	7,186	2,589	0.7
38- 40	11,576	42.3	8,481	733	0.8	168	0.6	1,586	9,442	0.1	2,614	9.5	6,883	2,633	0.6
40- 45	30,688	48.4	23,675	771	0.9	373	0.6	4,616	12,376	0.2	5,934	9.4	15,051	2,536	0.6
45- 50	30,790	55.5	24,844	807	0.9	300	0.5	3,950	13,166	0.2	4,934	8.9	12,360	2,505	0.5
50- 55	30,338	61.6	25,759	849	1.0	202	0.4	3,159	15,637	0.1	4,210	8.6	10,551	2,506	0.4
55- 60	29,320	68.1	26,136	891	1.1	170	0.4	2,736	16,095	0.1	3,241	7.5	8,587	2,649	0.3
60- 70	50,705	74.8	48,829	963	1.1	223	0.3	4,056	18,189	0.1	4,457	6.6	12,158	2,728	0.3
70- 80	38,050	81.6	41,119	1,081	1.2	144	0.3	2,761	19,176	0.1	2,624	5.6	7,443	2,836	0.2
80- 90	26,553	85.1	32,211	1,213	1.2	97	0.3	1,975	20,361	0.1	1,436	4.6	4,227	2,944	0.2
90-100	18,441	87.2	24,748	1,342	1.2	69	0.3	1,895	27,457	0.1	804	3.8	2,586	3,217	0.1
100-125	26,147	89.1	41,485	1,587	1.3	97	0.3	2,943	30,340	0.1	952	3.2	3,368	3,538	0.1
125-150	12,466	90.4	24,354	1,954	1.3	38	0.3	1,152	30,322	0.1	326	2.4	1,276	3,915	0.1
150-200	12,293	91.5	30,834	2,508	1.3	40	0.3	1,442	36,040	0.1	222	1.7	837	3,768	0.0
200-300	8,762	91.9	32,196	3,675	1.4	27	0.3	1,697	62,862	0.1	118	1.2	516	4,369	0.0
300-500	4,627	91.5	26,101	5,641	1.4	8	0.2	576	71,986	0.0	48	0.9	193	4,021	0.0
500+	3,247	90.6	59,922	18,455	1.2	12	0.3	619	51,589	0.0	41	1.1	173	4,210	0.0
NEGATIVE	1,495	14.3	3,723	2,490	0.8	33	0.3	321	9,733	0.1	258	2.5	778	3,016	0.2
S 0- 10	6,936	2.4	3,199	461	0.2	879	0.3	3,997	4,547	0.3	16,121	5.5	26,018	1,614	1.8
U 10- 20	21,796	8.1	10,013	459	0.2	1,719	0.6	11,004	6,402	0.3	28,685	10.6	63,255	2,205	1.6
B 20- 30	38,320	18.7	22,000	574	0.4	1,632	0.8	12,904	7,907	0.3	20,559	10.1	51,920	2,525	1.0
T 30- 40	53,270	35.1	37,015	695	0.7	1,086	0.7	10,581	9,743	0.2	14,638	9.6	37,979	2,595	0.7
O 40- 60	121,136	57.4	100,415	829	1.0	1,045	0.5	14,461	13,838	0.1	18,319	8.7	46,549	2,541	0.4
T 60-100	133,749	80.2	146,907	1,098	1.2	533	0.3	10,687	20,051	0.1	9,321	5.6	26,415	2,834	0.2
100+	67,542	90.4	214,892	3,182	1.3	222	0.3	8,429	37,969	0.1	1,707	2.3	6,362	3,727	0.0
TOTAL	444,244	32.2	\$538,164	\$1,211	1.0	7,149	0.5	\$72,384	\$10,125	0.1	109,608	7.9	\$259,275	\$2,365	0.0

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

1997 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	IRA DISTRIBUTIONS					PENSION INCOME					FEDERALLY TAXABLE SOCIAL SECURITY				
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	249	5.1	2,736	10,990	0.6	745	15.3	7,523	10,097	1.7	8	0.2	36	4,515	0.0
NEG <10	204	3.6	835	4,095	4.5	697	12.4	4,036	5,790	21.6	9	0.2	31	3,433	0.2
0- 2	245	0.5	675	2,756	1.1	896	1.8	2,112	2,357	3.6	38	0.1	52	1,374	0.1
2- 4	490	0.8	1,064	2,172	0.6	1,897	3.0	5,227	2,756	2.8	60	0.1	105	1,749	0.1
4- 6	995	1.6	2,676	2,690	0.9	3,791	6.3	13,092	3,454	4.3	76	0.1	199	2,625	0.1
6- 8	1,850	3.1	5,301	2,865	1.3	6,750	11.3	29,658	4,394	7.1	103	0.2	341	3,307	0.1
8- 10	2,507	4.3	8,154	3,252	1.6	8,605	14.9	46,719	5,429	9.0	109	0.2	423	3,881	0.1
10- 12	2,999	5.3	10,820	3,608	1.7	9,963	17.5	65,095	6,534	10.4	148	0.3	553	3,736	0.1
12- 14	3,356	5.9	13,233	3,943	1.8	10,711	18.9	80,636	7,528	11.0	152	0.3	527	3,467	0.1
14- 16	3,401	6.3	14,174	4,168	1.7	10,699	19.7	90,598	8,468	11.1	242	0.4	801	3,310	0.1
16- 18	3,336	6.3	15,062	4,515	1.7	10,041	19.1	94,754	9,437	10.6	394	0.7	979	2,484	0.1
18- 20	3,063	6.2	14,873	4,856	1.6	9,307	18.8	94,107	10,111	10.0	978	2.0	1,410	1,442	0.2
20- 22	3,003	6.4	14,496	4,827	1.5	8,506	18.2	93,184	10,955	9.5	2,286	4.9	2,669	1,168	0.3
22- 24	2,599	6.0	13,269	5,105	1.3	7,568	17.5	89,099	11,773	9.0	3,217	7.5	4,054	1,260	0.4
24- 26	2,338	5.8	13,753	5,882	1.4	6,797	16.8	82,746	12,174	8.2	4,202	10.4	6,747	1,606	0.7
26- 28	2,125	5.6	11,878	5,590	1.2	6,214	16.3	78,435	12,622	7.6	4,638	12.2	9,021	1,945	0.9
28- 30	2,128	5.9	12,665	5,951	1.2	5,957	16.5	77,866	13,071	7.5	4,771	13.2	11,326	2,374	1.1
30- 32	1,969	5.8	11,177	5,677	1.1	5,592	16.6	74,761	13,369	7.2	4,650	13.8	13,403	2,882	1.3
32- 34	1,816	5.7	10,881	5,992	1.0	5,331	16.7	74,823	14,035	7.1	4,451	14.0	15,365	3,452	1.5
34- 36	1,732	5.8	10,987	6,343	1.1	4,942	16.5	70,709	14,308	6.8	4,041	13.5	16,653	4,121	1.6
36- 38	1,738	6.0	11,397	6,558	1.1	4,978	17.2	73,009	14,666	6.8	3,977	13.7	18,561	4,667	1.7
38- 40	1,655	6.0	10,620	6,417	1.0	4,666	17.0	69,999	15,002	6.6	3,827	14.0	20,159	5,267	1.9
40- 45	3,777	6.0	25,843	6,842	1.0	11,272	17.8	177,213	15,722	6.6	8,872	14.0	54,798	6,177	2.0
45- 50	3,543	6.4	25,369	7,160	1.0	9,802	17.7	159,748	16,297	6.1	7,229	13.0	57,133	7,903	2.2
50- 55	3,255	6.6	25,483	7,829	1.0	9,475	19.3	164,544	17,366	6.4	6,743	13.7	60,408	8,959	2.3
55- 60	3,003	7.0	25,795	8,590	1.0	8,437	19.6	153,430	18,185	6.2	6,186	14.4	61,536	9,948	2.5
60- 70	5,223	7.7	50,362	9,642	1.1	14,084	20.8	281,414	19,981	6.4	10,233	15.1	113,560	11,097	2.6
70- 80	3,820	8.2	41,087	10,756	1.2	9,923	21.3	214,846	21,651	6.2	6,991	15.0	83,007	11,873	2.4
80- 90	2,607	8.4	32,739	12,558	1.2	6,746	21.6	161,613	23,957	6.1	4,656	14.9	56,970	12,236	2.2
90-100	1,840	8.7	26,151	14,213	1.3	4,760	22.5	121,460	25,517	6.1	3,266	15.4	41,041	12,566	2.0
100-125	2,710	9.2	46,415	17,127	1.4	6,609	22.5	179,904	27,221	5.5	4,783	16.3	61,978	12,958	1.9
125-150	1,308	9.5	27,924	21,348	1.5	3,023	21.9	84,673	28,010	4.5	2,390	17.3	31,882	13,340	1.7
150-200	1,219	9.1	32,464	26,631	1.4	2,721	20.2	78,941	29,012	3.4	2,316	17.2	31,642	13,662	1.4
200-300	792	8.3	31,063	39,221	1.4	1,755	18.4	50,035	28,510	2.2	1,574	16.5	22,143	14,068	1.0
300-500	415	8.2	22,064	53,165	1.2	865	17.1	26,046	30,112	1.4	816	16.1	11,808	14,471	0.6
500+	269	7.5	20,394	75,814	0.4	677	18.9	28,928	42,730	0.6	603	16.8	9,969	16,533	0.2
NEGATIVE	453	4.3	3,572	7,885	0.8	1,442	13.8	11,558	8,016	2.6	17	0.2	67	3,942	0.0
S 0- 10	6,087	2.1	17,870	2,936	1.2	21,939	7.5	96,809	4,413	6.5	386	0.1	1,120	2,903	0.1
U 10- 20	16,155	6.0	68,162	4,219	1.7	50,721	18.8	425,191	8,383	10.6	1,914	0.7	4,270	2,231	0.1
B 20- 30	12,193	6.0	66,061	5,418	1.3	35,042	17.1	421,330	12,024	8.3	19,114	9.4	33,818	1,769	0.7
T 30- 40	8,910	5.9	55,063	6,180	1.0	25,509	16.8	363,300	14,242	6.9	20,946	13.8	84,141	4,017	1.6
O 40- 60	13,578	6.4	102,489	7,548	1.0	38,986	18.5	654,935	16,799	6.3	29,030	13.8	233,876	8,056	2.3
T 60-100	13,490	8.1	150,340	11,145	1.2	35,513	21.3	779,332	21,945	6.2	25,146	15.1	294,577	11,715	2.4
100+	6,713	9.0	180,322	26,862	1.1	15,650	20.9	448,528	28,660	2.7	12,482	16.7	169,422	13,573	1.0
TOTAL	77,579	5.6	\$643,878	\$8,300	1.2	224,802	16.3	\$3,200,983	\$14,239	5.8	109,035	7.9	\$821,291	\$7,532	1.5

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

AGI LEVEL (\$000)	POSITIVE BUSINESS INCOME				NEGATIVE BUSINESS INCOME				TOTAL BUSINESS INCOME				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	732	30.8	9,911	13,540	1,644	69.2	46,132	28,061	2,376	48.9	-36,221	-15,245	8.4
NEG <10	809	26.3	4,997	6,177	2,263	73.7	13,870	6,129	3,072	54.7	-8,873	-2,888	47.5
0- 2	2,760	79.9	4,556	1,651	695	20.1	4,056	5,836	3,455	6.8	500	145	0.8
2- 4	3,807	84.0	11,353	2,982	726	16.0	3,735	5,145	4,533	7.2	7,617	1,680	4.0
4- 6	4,773	84.3	19,720	4,132	892	15.7	4,020	4,507	5,665	9.4	15,701	2,772	5.2
6- 8	5,335	83.7	28,572	5,356	1,040	16.3	4,940	4,750	6,375	10.7	23,632	3,707	5.7
8- 10	5,388	83.0	35,739	6,633	1,103	17.0	5,829	5,284	6,491	11.2	29,911	4,608	5.7
10- 12	5,223	81.1	39,025	7,472	1,220	18.9	5,449	4,466	6,443	11.3	33,576	5,211	5.4
12- 14	4,907	77.7	41,781	8,515	1,407	22.3	6,578	4,675	6,314	11.1	35,203	5,575	4.8
14- 16	4,841	77.3	43,361	8,957	1,424	22.7	6,278	4,409	6,265	11.5	37,083	5,919	4.5
16- 18	4,656	76.9	44,536	9,565	1,400	23.1	5,915	4,225	6,056	11.5	38,621	6,377	4.3
18- 20	4,394	74.1	45,918	10,450	1,537	25.9	6,940	4,515	5,931	12.0	38,977	6,572	4.2
20- 22	4,285	73.2	46,678	10,893	1,565	26.8	7,202	4,602	5,850	12.5	39,476	6,748	4.0
22- 24	4,140	72.5	45,284	10,938	1,573	27.5	6,467	4,111	5,713	13.2	38,816	6,794	3.9
24- 26	3,938	71.4	44,399	11,275	1,581	28.6	7,087	4,482	5,519	13.6	37,312	6,761	3.7
26- 28	3,880	70.7	45,263	11,666	1,610	29.3	6,965	4,326	5,490	14.4	38,298	6,976	3.7
28- 30	3,782	70.3	44,779	11,840	1,596	29.7	6,952	4,356	5,378	14.9	37,827	7,034	3.6
30- 32	3,732	70.3	45,882	12,294	1,576	29.7	6,338	4,021	5,308	15.7	39,544	7,450	3.8
32- 34	3,747	69.7	45,679	12,191	1,631	30.3	6,826	4,185	5,378	16.9	38,853	7,224	3.7
34- 36	3,645	70.3	47,362	12,994	1,543	29.7	6,167	3,997	5,188	17.4	41,195	7,940	3.9
36- 38	3,596	69.5	46,477	12,925	1,579	30.5	5,890	3,730	5,175	17.8	40,587	7,843	3.8
38- 40	3,328	68.2	43,214	12,985	1,555	31.8	5,657	3,638	4,883	17.8	37,557	7,691	3.5
40- 45	8,200	68.7	110,224	13,442	3,728	31.3	13,813	3,705	11,928	18.8	96,411	8,083	3.6
45- 50	7,427	69.6	105,057	14,145	3,238	30.4	11,169	3,449	10,665	19.2	93,888	8,803	3.6
50- 55	6,671	68.3	107,883	16,172	3,093	31.7	11,171	3,612	9,764	19.8	96,712	9,905	3.7
55- 60	5,875	68.4	96,449	16,417	2,720	31.6	9,565	3,517	8,595	20.0	86,884	10,109	3.5
60- 70	9,261	68.1	173,258	18,708	4,336	31.9	15,937	3,676	13,597	20.1	157,321	11,570	3.6
70- 80	6,363	67.6	140,938	22,150	3,054	32.4	11,718	3,837	9,417	20.2	129,221	13,722	3.7
80- 90	4,492	69.3	116,061	25,837	1,992	30.7	7,416	3,723	6,484	20.8	108,645	16,756	4.1
90-100	3,197	71.5	101,734	31,822	1,272	28.5	5,117	4,022	4,469	21.1	96,617	21,619	4.8
100-125	5,219	73.4	202,829	38,864	1,896	26.6	9,837	5,188	7,115	24.2	192,992	27,125	5.9
125-150	2,806	75.5	150,707	53,709	909	24.5	5,754	6,331	3,715	26.9	144,953	39,018	7.7
150-200	2,930	78.1	206,160	70,362	821	21.9	6,400	7,796	3,751	27.9	199,759	53,255	8.7
200-300	2,051	78.3	183,876	89,652	568	21.7	5,110	8,996	2,619	27.5	178,766	68,257	7.8
300-500	1,084	76.4	132,035	121,804	334	23.6	4,365	13,069	1,418	28.0	127,670	90,035	6.7
500+	643	74.5	107,065	166,509	220	25.5	6,151	27,957	863	24.1	100,914	116,934	2.0
NEGATIVE	1,541	28.3	14,908	9,674	3,907	71.7	60,002	15,358	5,448	52.0	-45,094	-8,277	10.0
S 0- 10	22,063	83.2	99,940	4,530	4,456	16.8	22,580	5,067	26,519	9.1	77,360	2,917	5.2
U 10- 20	24,021	77.5	214,622	8,935	6,988	22.5	31,161	4,459	31,009	11.5	183,461	5,916	4.6
B 20- 30	20,025	71.6	226,403	11,306	7,925	28.4	34,673	4,375	27,950	13.7	191,730	6,860	3.8
T 30- 40	18,048	69.6	228,613	12,667	7,884	30.4	30,878	3,916	25,932	17.1	197,736	7,625	3.7
O 40- 60	28,173	68.8	419,613	14,894	12,779	31.2	45,718	3,578	40,952	19.4	373,895	9,130	3.6
T 60-100	23,313	68.6	531,991	22,820	10,654	31.4	40,188	3,772	33,967	20.4	491,804	14,479	3.9
100+	14,733	75.6	982,672	66,699	4,748	24.4	37,617	7,923	19,481	26.1	945,055	48,512	5.7
TOTAL	151,917	71.9	\$2,718,764	\$17,896	59,341	28.1	\$302,816	\$5,103	211,258	15.3	\$2,415,947	\$11,436	4.4

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

1997 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	1,445	62.7	39,198	27,126	858	37.3	2,102	2,450	2,303	47.4	37,095	16,107	8.6
NEG <10	883	40.6	7,124	8,067	1,293	59.4	2,906	2,247	2,176	38.7	4,218	1,938	22.6
0- 2	6,607	86.8	5,728	867	1,007	13.2	1,682	1,670	7,614	14.9	4,046	531	6.9
2- 4	6,239	85.1	9,569	1,534	1,095	14.9	1,975	1,804	7,334	11.6	7,593	1,035	4.0
4- 6	5,307	81.4	10,269	1,935	1,211	18.6	2,287	1,889	6,518	10.8	7,982	1,225	2.7
6- 8	4,986	78.7	11,714	2,349	1,347	21.3	2,422	1,798	6,333	10.6	9,292	1,467	2.2
8- 10	5,294	79.3	13,453	2,541	1,381	20.7	2,530	1,832	6,675	11.5	10,923	1,636	2.1
10- 12	5,515	80.0	15,486	2,808	1,380	20.0	2,577	1,868	6,895	12.1	12,909	1,872	2.1
12- 14	5,631	79.2	16,717	2,969	1,481	20.8	2,726	1,841	7,112	12.6	13,990	1,967	1.9
14- 16	5,757	80.1	18,227	3,166	1,428	19.9	2,632	1,843	7,185	13.2	15,595	2,171	1.9
16- 18	5,751	80.0	19,837	3,449	1,434	20.0	2,625	1,830	7,185	13.6	17,212	2,396	1.9
18- 20	5,730	82.1	21,131	3,688	1,248	17.9	2,337	1,873	6,978	14.1	18,793	2,693	2.0
20- 22	5,548	81.7	20,834	3,755	1,246	18.3	2,388	1,917	6,794	14.5	18,446	2,715	1.9
22- 24	5,086	80.9	20,113	3,954	1,202	19.1	2,287	1,902	6,288	14.6	17,826	2,835	1.8
24- 26	4,879	80.2	21,347	4,375	1,206	19.8	2,225	1,845	6,085	15.0	19,122	3,142	1.9
26- 28	4,784	81.2	21,496	4,493	1,105	18.8	2,028	1,835	5,889	15.5	19,468	3,306	1.9
28- 30	4,898	81.8	20,941	4,275	1,089	18.2	2,021	1,856	5,987	16.6	18,920	3,160	1.8
30- 32	4,841	81.7	21,318	4,404	1,081	18.3	2,067	1,912	5,922	17.6	19,252	3,251	1.8
32- 34	4,877	82.6	21,854	4,481	1,026	17.4	1,950	1,901	5,903	18.5	19,904	3,372	1.9
34- 36	4,568	82.2	21,172	4,635	992	17.8	1,786	1,800	5,560	18.6	19,387	3,487	1.9
36- 38	4,780	82.3	22,660	4,741	1,029	17.7	1,881	1,828	5,809	20.0	20,779	3,577	1.9
38- 40	4,631	82.5	21,972	4,745	984	17.5	1,753	1,781	5,615	20.5	20,219	3,601	1.9
40- 45	11,836	82.7	61,752	5,217	2,468	17.3	4,408	1,786	14,304	22.6	57,344	4,009	2.1
45- 50	11,523	83.6	63,365	5,499	2,264	16.4	4,041	1,785	13,787	24.9	59,325	4,303	2.3
50- 55	11,247	84.1	65,295	5,806	2,123	15.9	3,603	1,697	13,370	27.2	61,692	4,614	2.4
55- 60	10,743	84.8	69,623	6,481	1,927	15.2	3,415	1,772	12,670	29.4	66,208	5,226	2.7
60- 70	19,645	84.8	144,168	7,339	3,530	15.2	6,123	1,735	23,175	34.2	138,045	5,957	3.1
70- 80	15,719	85.3	133,428	8,488	2,709	14.7	4,649	1,716	18,428	39.5	128,779	6,988	3.7
80- 90	12,122	86.0	124,186	10,245	1,972	14.0	3,497	1,773	14,094	45.2	120,689	8,563	4.6
90-100	9,223	86.0	112,367	12,183	1,504	14.0	2,649	1,761	10,727	50.7	109,718	10,228	5.5
100-125	14,859	86.4	234,562	15,786	2,332	13.6	4,285	1,838	17,191	58.6	230,277	13,395	7.1
125-150	7,922	86.6	178,740	22,563	1,229	13.4	2,356	1,917	9,151	66.3	176,385	19,275	9.4
150-200	8,373	86.3	254,725	30,422	1,324	13.7	2,762	2,086	9,697	72.2	251,963	25,984	10.9
200-300	6,412	85.6	306,652	47,825	1,078	14.4	2,376	2,204	7,490	78.6	304,276	40,624	13.3
300-500	3,646	85.3	324,489	88,999	628	14.7	1,457	2,319	4,274	84.5	323,033	75,581	17.0
500+	2,833	87.1	1,717,639	606,297	420	12.9	1,052	2,506	3,253	90.8	1,716,587	527,693	34.8
NEGATIVE	2,328	52.0	46,321	19,897	2,151	48.0	5,008	2,328	4,479	42.8	41,313	9,224	9.2
S 0- 10	28,433	82.5	50,733	1,784	6,041	17.5	10,897	1,804	34,474	11.8	39,836	1,156	2.7
U 10- 20	28,384	80.3	91,398	3,220	6,971	19.7	12,898	1,850	35,355	13.1	78,500	2,220	2.0
B 20- 30	25,195	81.2	104,731	4,157	5,848	18.8	10,949	1,872	31,043	15.2	93,782	3,021	1.9
T 30- 40	23,697	82.3	108,977	4,599	5,112	17.7	9,437	1,846	28,809	19.0	99,540	3,455	1.9
O 40- 60	45,349	83.8	260,036	5,734	8,782	16.2	15,467	1,761	54,131	25.6	244,569	4,518	2.4
T 60-100	56,709	85.4	514,150	9,066	9,715	14.6	16,918	1,741	66,424	39.8	497,232	7,486	4.0
100+	44,045	86.3	3,016,809	68,494	7,011	13.7	14,288	2,038	51,056	68.3	3,002,521	58,808	18.1
TOTAL	254,140	83.1	\$4,193,154	\$16,499	51,631	16.9	\$95,861	\$1,857	305,771	22.1	\$4,097,293	\$13,400	7.5

**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	599	51.1	6,394	10,674	574	48.9	19,641	34,217	1,173	24.2	-13,247	-11,293	3.1
NEG <10	278	47.0	1,142	4,108	314	53.0	2,781	8,857	592	10.5	-1,639	-2,769	8.8
0- 2	142	53.0	746	5,256	126	47.0	611	4,852	268	0.5	135	503	0.2
2- 4	170	54.3	414	2,436	143	45.7	846	5,916	313	0.5	-432	-1,380	0.2
4- 6	192	51.9	555	2,892	178	48.1	776	4,361	370	0.6	-221	-597	0.1
6- 8	246	54.2	851	3,458	208	45.8	773	3,718	454	0.8	77	170	0.0
8- 10	264	57.3	949	3,596	197	42.7	678	3,441	461	0.8	271	589	0.1
10- 12	296	58.2	929	3,139	213	41.8	662	3,106	509	0.9	268	526	0.0
12- 14	360	60.1	1,264	3,512	239	39.9	851	3,560	599	1.1	414	690	0.1
14- 16	343	59.1	1,128	3,290	237	40.9	1,192	5,029	580	1.1	-63	-109	0.0
16- 18	353	58.3	1,298	3,678	252	41.7	783	3,107	605	1.1	515	852	0.1
18- 20	385	60.9	1,440	3,741	247	39.1	727	2,942	632	1.3	714	1,129	0.1
20- 22	344	57.0	1,134	3,297	260	43.0	894	3,439	604	1.3	240	397	0.0
22- 24	342	56.2	1,356	3,965	267	43.8	646	2,421	609	1.4	710	1,165	0.1
24- 26	321	57.8	1,312	4,086	234	42.2	962	4,109	555	1.4	350	631	0.0
26- 28	331	57.8	1,406	4,248	242	42.2	692	2,861	573	1.5	714	1,246	0.1
28- 30	354	60.4	1,433	4,049	232	39.6	712	3,067	586	1.6	722	1,232	0.1
30- 32	365	59.9	1,493	4,091	244	40.1	596	2,441	609	1.8	898	1,474	0.1
32- 34	340	59.2	1,338	3,936	234	40.8	712	3,043	574	1.8	626	1,091	0.1
34- 36	329	59.5	1,172	3,562	224	40.5	695	3,102	553	1.9	477	863	0.0
36- 38	331	59.7	1,496	4,519	223	40.3	718	3,220	554	1.9	778	1,404	0.1
38- 40	315	59.3	1,444	4,584	216	40.7	487	2,254	531	1.9	957	1,802	0.1
40- 45	819	61.1	3,457	4,221	521	38.9	1,386	2,661	1,340	2.1	2,071	1,545	0.1
45- 50	729	60.6	3,212	4,406	473	39.4	1,426	3,015	1,202	2.2	1,786	1,485	0.1
50- 55	683	60.6	3,528	5,165	444	39.4	1,257	2,831	1,127	2.3	2,271	2,015	0.1
55- 60	697	59.4	3,045	4,369	477	40.6	1,357	2,846	1,174	2.7	1,688	1,438	0.1
60- 70	1,149	59.3	6,501	5,658	790	40.7	2,677	3,389	1,939	2.9	3,824	1,972	0.1
70- 80	878	59.1	5,257	5,988	607	40.9	1,965	3,237	1,485	3.2	3,293	2,217	0.1
80- 90	672	59.4	4,086	6,081	460	40.6	1,667	3,623	1,132	3.6	2,420	2,138	0.1
90-100	525	60.1	3,385	6,448	349	39.9	1,237	3,544	874	4.1	2,148	2,458	0.1
100-125	906	57.2	6,232	6,879	679	42.8	2,855	4,205	1,585	5.4	3,377	2,131	0.1
125-150	585	57.5	5,333	9,116	432	42.5	1,931	4,470	1,017	7.4	3,402	3,345	0.2
150-200	647	52.8	5,882	9,091	578	47.2	2,888	4,997	1,225	9.1	2,993	2,444	0.1
200-300	564	52.3	7,238	12,834	515	47.7	2,897	5,626	1,079	11.3	4,341	4,023	0.2
300-500	358	48.2	6,644	18,560	385	51.8	3,200	8,313	743	14.7	3,444	4,635	0.2
500+	319	39.4	9,469	29,684	490	60.6	9,898	20,200	809	22.6	-429	-530	0.0
NEGATIVE	877	49.7	7,536	8,593	888	50.3	22,422	25,250	1,765	16.9	-14,886	-8,434	3.3
S 0- 10	1,014	54.3	3,516	3,467	852	45.7	3,685	4,325	1,866	0.6	-169	-91	0.0
U 10- 20	1,737	59.4	6,061	3,489	1,188	40.6	4,214	3,547	2,925	1.1	1,847	631	0.0
B 20- 30	1,692	57.8	6,641	3,925	1,235	42.2	3,906	3,163	2,927	1.4	2,735	934	0.1
T 30- 40	1,680	59.6	6,943	4,133	1,141	40.4	3,207	2,811	2,821	1.9	3,736	1,324	0.1
O 40- 60	2,928	60.5	13,242	4,523	1,915	39.5	5,427	2,834	4,843	2.3	7,815	1,614	0.1
T 60-100	3,224	59.4	19,230	5,965	2,206	40.6	7,545	3,420	5,430	3.3	11,685	2,152	0.1
100+	3,379	52.3	40,799	12,074	3,079	47.7	23,670	7,687	6,458	8.6	17,129	2,652	0.1
TOTAL	16,531	56.9	\$103,967	\$6,289	12,504	43.1	\$74,076	\$5,924	29,035	2.1	\$29,891	\$1,029	0.1

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

1997 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	817	30.8	13,105	16,040	1,838	69.2	133,663	72,722	2,655	54.7	-120,559	-45,408	27.9
NEG <10	535	26.5	3,371	6,301	1,487	73.5	16,870	11,345	2,022	36.0	-13,498	-6,676	72.3
0- 2	868	56.6	1,688	1,944	665	43.4	4,531	6,813	1,533	3.0	-2,843	-1,855	4.8
2- 4	1,317	64.6	3,448	2,618	723	35.4	5,399	7,468	2,040	3.2	-1,951	-956	1.0
4- 6	1,762	67.0	5,018	2,848	868	33.0	4,869	5,609	2,630	4.4	149	57	0.0
6- 8	2,194	69.5	7,429	3,386	962	30.5	5,437	5,652	3,156	5.3	1,991	631	0.5
8- 10	2,527	69.3	9,503	3,761	1,121	30.7	6,132	5,470	3,648	6.3	3,372	924	0.6
10- 12	2,644	69.7	10,509	3,974	1,150	30.3	6,327	5,502	3,794	6.7	4,182	1,102	0.7
12- 14	2,834	69.5	12,366	4,363	1,246	30.5	6,386	5,125	4,080	7.2	5,980	1,466	0.8
14- 16	2,799	68.3	13,893	4,963	1,298	31.7	7,865	6,060	4,097	7.5	6,027	1,471	0.7
16- 18	2,871	68.6	14,365	5,003	1,314	31.4	7,769	5,913	4,185	7.9	6,596	1,576	0.7
18- 20	2,767	67.1	15,064	5,444	1,357	32.9	7,717	5,686	4,124	8.3	7,347	1,782	0.8
20- 22	2,638	65.3	14,363	5,445	1,400	34.7	7,203	5,145	4,038	8.6	7,160	1,773	0.7
22- 24	2,573	65.0	15,345	5,964	1,383	35.0	7,283	5,266	3,956	9.2	8,062	2,038	0.8
24- 26	2,448	63.6	16,233	6,631	1,401	36.4	9,623	6,869	3,849	9.5	6,610	1,717	0.7
26- 28	2,356	62.0	15,401	6,537	1,443	38.0	8,393	5,817	3,799	10.0	7,008	1,845	0.7
28- 30	2,389	63.5	14,901	6,237	1,371	36.5	7,130	5,200	3,760	10.4	7,771	2,067	0.7
30- 32	2,378	62.3	17,055	7,172	1,439	37.7	7,346	5,105	3,817	11.3	9,709	2,544	0.9
32- 34	2,407	63.4	17,179	7,137	1,388	36.6	7,555	5,443	3,795	11.9	9,624	2,536	0.9
34- 36	2,326	62.7	17,316	7,445	1,383	37.3	7,494	5,419	3,709	12.4	9,822	2,648	0.9
36- 38	2,275	61.5	16,763	7,369	1,425	38.5	7,422	5,208	3,700	12.7	9,341	2,525	0.9
38- 40	2,265	61.0	17,794	7,856	1,446	39.0	6,938	4,798	3,711	13.5	10,855	2,925	1.0
40- 45	5,866	63.0	48,341	8,241	3,444	37.0	18,062	5,245	9,310	14.7	30,279	3,252	1.1
45- 50	5,539	63.3	48,349	8,729	3,206	36.7	16,963	5,291	8,745	15.8	31,386	3,589	1.2
50- 55	5,475	63.7	52,226	9,539	3,116	36.3	16,478	5,288	8,591	17.5	35,748	4,161	1.4
55- 60	5,277	64.0	54,498	10,327	2,972	36.0	16,102	5,418	8,249	19.2	38,396	4,655	1.6
60- 70	9,428	64.7	109,303	11,593	5,142	35.3	29,946	5,824	14,570	21.5	79,357	5,447	1.8
70- 80	7,463	64.9	104,862	14,051	4,035	35.1	23,660	5,864	11,498	24.7	81,202	7,062	2.3
80- 90	5,913	65.8	97,752	16,532	3,073	34.2	19,101	6,216	8,986	28.8	78,650	8,753	3.0
90-100	4,545	66.9	91,351	20,099	2,246	33.1	13,628	6,067	6,791	32.1	77,724	11,445	3.9
100-125	7,869	68.6	205,178	26,074	3,602	31.4	26,823	7,447	11,471	39.1	178,355	15,548	5.5
125-150	4,768	72.4	173,865	36,465	1,818	27.6	18,091	9,951	6,586	47.7	155,774	23,652	8.3
150-200	5,523	80.8	281,710	51,007	1,315	19.2	17,302	13,158	6,838	50.9	264,408	38,667	11.5
200-300	4,557	82.3	341,419	74,922	978	17.7	29,837	30,508	5,335	58.1	311,582	56,293	13.7
300-500	2,801	82.3	348,019	124,248	604	17.7	33,843	56,032	3,405	67.3	314,176	92,269	16.6
500+	2,380	84.5	1,328,789	558,315	435	15.5	101,598	233,559	2,815	78.5	1,227,191	435,947	24.9
NEGATIVE	1,352	28.9	16,476	12,186	3,325	71.1	150,533	45,273	4,677	44.7	-134,057	-28,663	29.8
S 0- 10	8,668	66.6	27,085	3,125	4,339	33.4	26,368	6,077	13,007	4.5	718	55	0.0
U 10- 20	13,915	68.6	66,196	4,757	6,365	31.4	36,064	5,666	20,280	7.5	30,132	1,486	0.8
B 20- 30	12,404	63.9	76,243	6,147	6,998	36.1	39,632	5,663	19,402	9.5	36,611	1,887	0.7
T 30- 40	11,651	62.2	86,106	7,390	7,081	37.8	36,755	5,191	18,732	12.3	49,351	2,635	0.9
O 40- 60	22,157	63.5	203,414	9,181	12,738	36.5	67,605	5,307	34,895	16.5	135,809	3,892	1.3
T 60-100	27,349	65.4	403,268	14,745	14,496	34.6	86,335	5,956	41,845	25.1	316,933	7,574	2.5
T 100+	27,898	76.1	2,678,981	96,028	8,752	23.9	227,495	25,993	36,650	49.0	2,451,486	66,889	14.8
TOTAL	125,394	66.2	\$3,557,769	\$28,373	64,094	33.8	\$670,787	\$10,466	189,488	13.7	\$2,886,983	\$15,236	5.3

**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	174	13.2	2,945	16,928	1,148	86.8	50,659	44,128	1,322	27.2	-47,713	-36,092	11.1
NEG <10	114	14.2	589	5,163	688	85.8	9,392	13,651	802	14.3	-8,803	-10,977	47.1
0- 2	147	35.2	201	1,371	271	64.8	2,034	7,505	418	0.8	-1,832	-4,384	3.1
2- 4	204	39.1	561	2,751	318	60.9	3,159	9,934	522	0.8	-2,598	-4,977	1.4
4- 6	238	37.5	677	2,845	397	62.5	3,463	8,723	635	1.1	-2,786	-4,387	0.9
6- 8	258	35.2	893	3,462	474	64.8	3,823	8,066	732	1.2	-2,930	-4,003	0.7
8- 10	257	34.3	1,040	4,047	493	65.7	4,056	8,227	750	1.3	-3,016	-4,021	0.6
10- 12	272	32.5	1,267	4,660	564	67.5	4,950	8,777	836	1.5	-3,683	-4,405	0.6
12- 14	268	30.8	1,549	5,780	602	69.2	4,626	7,685	870	1.5	-3,077	-3,537	0.4
14- 16	264	28.9	1,376	5,211	648	71.1	5,428	8,376	912	1.7	-4,052	-4,443	0.5
16- 18	288	30.1	1,802	6,255	670	69.9	5,972	8,914	958	1.8	-4,171	-4,353	0.5
18- 20	256	28.0	1,626	6,351	657	72.0	5,492	8,360	913	1.8	-3,866	-4,235	0.4
20- 22	232	25.7	1,529	6,589	669	74.3	5,496	8,215	901	1.9	-3,967	-4,403	0.4
22- 24	225	25.9	1,428	6,348	643	74.1	5,457	8,487	868	2.0	-4,029	-4,641	0.4
24- 26	215	25.6	1,772	8,243	624	74.4	5,377	8,617	839	2.1	-3,605	-4,297	0.4
26- 28	206	24.0	1,392	6,756	653	76.0	5,346	8,187	859	2.3	-3,955	-4,604	0.4
28- 30	212	26.7	1,661	7,833	583	73.3	4,758	8,162	795	2.2	-3,098	-3,896	0.3
30- 32	185	23.0	1,453	7,852	619	77.0	5,022	8,113	804	2.4	-3,569	-4,439	0.3
32- 34	204	24.3	2,065	10,124	636	75.7	4,855	7,633	840	2.6	-2,790	-3,321	0.3
34- 36	203	24.3	1,871	9,219	634	75.7	5,063	7,986	837	2.8	-3,192	-3,813	0.3
36- 38	183	21.6	1,747	9,544	666	78.4	4,718	7,083	849	2.9	-2,971	-3,499	0.3
38- 40	191	24.2	1,545	8,089	599	75.8	4,226	7,056	790	2.9	-2,681	-3,394	0.3
40- 45	495	23.9	4,301	8,689	1,580	76.1	11,523	7,293	2,075	3.3	-7,222	-3,481	0.3
45- 50	451	23.9	4,844	10,740	1,437	76.1	10,921	7,600	1,888	3.4	-6,077	-3,219	0.2
50- 55	429	23.9	4,414	10,289	1,367	76.1	10,457	7,649	1,796	3.6	-6,043	-3,365	0.2
55- 60	409	24.1	4,784	11,698	1,290	75.9	10,999	8,526	1,699	3.9	-6,214	-3,658	0.3
60- 70	639	23.0	6,853	10,724	2,135	77.0	16,380	7,672	2,774	4.1	-9,527	-3,434	0.2
70- 80	482	23.7	7,105	14,741	1,550	76.3	11,124	7,177	2,032	4.4	-4,019	-1,978	0.1
80- 90	340	24.0	6,091	17,914	1,079	76.0	8,723	8,084	1,419	4.5	-2,632	-1,855	0.1
90-100	267	26.8	5,207	19,500	729	73.2	6,951	9,534	996	4.7	-1,744	-1,751	0.1
100-125	406	26.9	10,754	26,489	1,105	73.1	13,269	12,009	1,511	5.1	-2,515	-1,664	0.1
125-150	200	25.0	7,442	37,209	600	75.0	8,529	14,214	800	5.8	-1,087	-1,358	0.1
150-200	225	25.9	10,414	46,285	644	74.1	10,813	16,790	869	6.5	-399	-459	0.0
200-300	184	27.5	9,782	53,164	484	72.5	9,611	19,858	668	7.0	171	255	0.0
300-500	99	25.1	7,574	76,510	296	74.9	9,473	32,003	395	7.8	-1,899	-4,806	0.1
500+	64	22.1	5,844	91,305	226	77.9	13,985	61,882	290	8.1	-8,142	-28,075	0.2
NEGATIVE	288	13.6	3,534	12,271	1,836	86.4	60,051	32,707	2,124	20.3	-56,517	-26,609	12.6
S 0- 10	1,104	36.1	3,373	3,055	1,953	63.9	16,535	8,467	3,057	1.0	-13,162	-4,306	0.9
U 10- 20	1,348	30.0	7,620	5,653	3,141	70.0	26,468	8,427	4,489	1.7	-18,849	-4,199	0.5
B 20- 30	1,090	25.6	7,782	7,139	3,172	74.4	26,435	8,334	4,262	2.1	-18,654	-4,377	0.4
T 30- 40	966	23.4	8,681	8,986	3,154	76.6	23,883	7,572	4,120	2.7	-15,203	-3,690	0.3
O 40- 60	1,784	23.9	18,343	10,282	5,674	76.1	43,900	7,737	7,458	3.5	-25,557	-3,427	0.2
T 60-100	1,728	23.9	25,255	14,615	5,493	76.1	43,178	7,861	7,221	4.3	-17,923	-2,482	0.1
100+	1,178	26.0	51,810	43,982	3,355	74.0	65,680	19,577	4,533	6.1	-13,870	-3,060	0.1
TOTAL	9,486	25.5	\$126,398	\$13,325	27,778	74.5	\$306,131	\$11,021	37,264	2.7	\$-179,734	\$-4,823	0.3

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

1997 PERSONAL INCOME TAX REPORTS
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	230	6.8	1,417	6,160	3,134	93.2	322,961	103,051	3,364	69.3	-321,544	-95,584	74.5
NEG <10	242	13.0	533	2,201	1,616	87.0	17,668	10,933	1,858	33.1	-17,136	-9,223	91.7
0- 2	625	50.9	543	869	602	49.1	6,582	10,934	1,227	2.4	-6,039	-4,922	10.3
2- 4	851	64.4	1,137	1,336	470	35.6	4,301	9,152	1,321	2.1	-3,165	-2,396	1.7
4- 6	1,069	69.3	1,679	1,570	473	30.7	3,489	7,377	1,542	2.6	-1,811	-1,174	0.6
6- 8	1,296	72.0	2,226	1,717	503	28.0	3,956	7,865	1,799	3.0	-1,730	-962	0.4
8- 10	1,404	77.3	2,669	1,901	413	22.7	3,019	7,311	1,817	3.1	-350	-193	0.1
10- 12	1,478	79.9	2,601	1,760	372	20.1	2,539	6,825	1,850	3.2	63	34	0.0
12- 14	1,662	84.5	2,970	1,787	304	15.5	2,736	8,999	1,966	3.5	234	119	0.0
14- 16	1,675	85.2	3,404	2,032	292	14.8	2,171	7,434	1,967	3.6	1,233	627	0.2
16- 18	1,617	84.9	3,030	1,874	288	15.1	2,754	9,562	1,905	3.6	276	145	0.0
18- 20	1,657	85.9	3,297	1,989	272	14.1	1,918	7,050	1,929	3.9	1,379	715	0.1
20- 22	1,709	87.2	3,393	1,986	250	12.8	1,798	7,191	1,959	4.2	1,596	815	0.2
22- 24	1,559	86.7	3,096	1,986	240	13.3	2,095	8,730	1,799	4.2	1,001	556	0.1
24- 26	1,588	89.5	3,395	2,138	187	10.5	2,046	10,941	1,775	4.4	1,349	760	0.1
26- 28	1,595	89.4	3,287	2,061	190	10.6	1,558	8,201	1,785	4.7	1,729	969	0.2
28- 30	1,580	89.6	3,637	2,302	184	10.4	1,312	7,128	1,764	4.9	2,325	1,318	0.2
30- 32	1,559	90.5	3,416	2,191	163	9.5	1,368	8,392	1,722	5.1	2,048	1,189	0.2
32- 34	1,680	91.5	3,783	2,252	156	8.5	1,169	7,494	1,836	5.8	2,614	1,424	0.2
34- 36	1,558	92.0	3,100	1,990	136	8.0	764	5,617	1,694	5.7	2,336	1,379	0.2
36- 38	1,603	90.3	3,638	2,270	173	9.7	1,327	7,669	1,776	6.1	2,312	1,302	0.2
38- 40	1,614	91.5	3,342	2,071	149	8.5	722	4,848	1,763	6.4	2,620	1,486	0.2
40- 45	3,897	92.0	8,170	2,097	337	8.0	2,375	7,049	4,234	6.7	5,795	1,369	0.2
45- 50	3,804	92.9	8,349	2,195	290	7.1	2,178	7,511	4,094	7.4	6,171	1,507	0.2
50- 55	3,636	93.9	8,906	2,449	238	6.1	1,728	7,261	3,874	7.9	7,178	1,853	0.3
55- 60	3,416	93.1	7,947	2,327	252	6.9	2,127	8,440	3,668	8.5	5,821	1,587	0.2
60- 70	5,954	93.8	15,815	2,656	394	6.2	2,818	7,153	6,348	9.4	12,996	2,047	0.3
70- 80	4,663	94.7	14,610	3,133	262	5.3	2,281	8,706	4,925	10.6	12,329	2,503	0.4
80- 90	3,477	94.4	10,599	3,048	205	5.6	1,736	8,469	3,682	11.8	8,863	2,407	0.3
90-100	2,448	93.9	9,282	3,792	159	6.1	2,485	15,632	2,607	12.3	6,796	2,607	0.3
100-125	3,986	93.5	21,152	5,307	278	6.5	3,390	12,193	4,264	14.5	17,762	4,166	0.5
125-150	2,210	93.3	14,424	6,527	158	6.7	1,133	7,172	2,368	17.2	13,291	5,613	0.7
150-200	2,460	91.2	23,795	9,673	238	8.8	4,013	16,862	2,698	20.1	19,782	7,332	0.9
200-300	2,141	90.7	27,720	12,947	219	9.3	3,107	14,189	2,360	24.8	24,613	10,429	1.1
300-500	1,298	89.5	23,994	18,486	152	10.5	2,053	13,503	1,450	28.7	21,942	15,132	1.2
500+	1,135	87.8	69,208	60,977	158	12.2	7,386	46,746	1,293	36.1	61,823	47,813	1.3
NEGATIVE	472	9.0	1,950	4,131	4,750	91.0	340,630	71,712	5,222	49.9	-338,680	-64,856	75.2
S 0- 10	5,245	68.1	8,253	1,574	2,461	31.9	21,349	8,675	7,706	2.6	-13,095	-1,699	0.9
U 10- 20	8,089	84.1	15,301	1,892	1,528	15.9	12,117	7,930	9,617	3.6	3,185	331	0.1
B 20- 30	8,031	88.4	16,809	2,093	1,051	11.6	8,809	8,381	9,082	4.4	8,000	881	0.2
T 30- 40	8,014	91.2	17,279	2,156	777	8.8	5,350	6,885	8,791	5.8	11,929	1,357	0.2
O 40- 60	14,753	93.0	33,373	2,262	1,117	7.0	8,409	7,528	15,870	7.5	24,964	1,573	0.2
T 60-100	16,542	94.2	50,305	3,041	1,020	5.8	9,321	9,138	17,562	10.5	40,984	2,334	0.3
100+	13,230	91.7	180,294	13,628	1,203	8.3	21,082	17,524	14,433	19.3	159,212	11,031	1.0
TOTAL	74,376	84.2	\$323,563	\$4,350	13,907	15.8	\$427,065	\$30,709	88,283	6.4	\$-103,501	\$-1,172	0.2

TABLE D10: UNKNOWN INCOME

FOR ALL FULL-YEAR RETURNS IN OREGON

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	62	100.0	12,319	198,689	62	1.3	-12,319	-198,689	2.9
NEG <10	0	0.0	0	0	125	100.0	366	2,926	125	2.2	-366	-2,926	2.0
0- 2	1,197	100.0	1,317	1,100	0	0.0	0	0	1,197	2.3	1,317	1,100	2.2
2- 4	1,165	100.0	3,469	2,978	0	0.0	0	0	1,165	1.8	3,469	2,978	1.8
4- 6	1,394	100.0	6,967	4,998	0	0.0	0	0	1,394	2.3	6,967	4,998	2.3
6- 8	1,813	100.0	12,579	6,938	0	0.0	0	0	1,813	3.0	12,579	6,938	3.0
8- 10	1,668	100.0	14,955	8,966	0	0.0	0	0	1,668	2.9	14,955	8,966	2.9
10- 12	1,781	100.0	19,387	10,886	0	0.0	0	0	1,781	3.1	19,387	10,886	3.1
12- 14	1,681	100.0	21,632	12,869	0	0.0	0	0	1,681	3.0	21,632	12,869	2.9
14- 16	1,525	100.0	22,649	14,852	0	0.0	0	0	1,525	2.8	22,649	14,852	2.8
16- 18	1,513	100.0	25,577	16,905	0	0.0	0	0	1,513	2.9	25,577	16,905	2.9
18- 20	1,441	100.0	27,144	18,837	0	0.0	0	0	1,441	2.9	27,144	18,837	2.9
20- 22	1,442	100.0	30,082	20,862	0	0.0	0	0	1,442	3.1	30,082	20,862	3.1
22- 24	1,407	100.0	32,052	22,780	0	0.0	0	0	1,407	3.3	32,052	22,780	3.2
24- 26	1,475	100.0	36,578	24,798	0	0.0	0	0	1,475	3.6	36,578	24,798	3.6
26- 28	1,336	100.0	35,698	26,720	0	0.0	0	0	1,336	3.5	35,698	26,720	3.5
28- 30	1,375	100.0	39,370	28,633	0	0.0	0	0	1,375	3.8	39,370	28,633	3.8
30- 32	1,263	100.0	38,677	30,623	0	0.0	0	0	1,263	3.7	38,677	30,623	3.7
32- 34	1,200	100.0	39,071	32,559	0	0.0	0	0	1,200	3.8	39,071	32,559	3.7
34- 36	1,163	100.0	40,229	34,591	0	0.0	0	0	1,163	3.9	40,229	34,591	3.8
36- 38	1,127	100.0	41,027	36,403	0	0.0	0	0	1,127	3.9	41,027	36,403	3.8
38- 40	1,008	100.0	38,767	38,460	0	0.0	0	0	1,008	3.7	38,767	38,460	3.6
40- 45	2,421	100.0	101,171	41,789	0	0.0	0	0	2,421	3.8	101,171	41,789	3.8
45- 50	2,114	100.0	98,810	46,741	0	0.0	0	0	2,114	3.8	98,810	46,741	3.8
50- 55	1,924	100.0	99,457	51,693	0	0.0	0	0	1,924	3.9	99,457	51,693	3.9
55- 60	1,822	100.0	103,002	56,533	0	0.0	0	0	1,822	4.2	103,002	56,533	4.2
60- 70	2,521	100.0	159,715	63,354	0	0.0	0	0	2,521	3.7	159,715	63,354	3.6
70- 80	1,483	100.0	108,603	73,232	0	0.0	0	0	1,483	3.2	108,603	73,232	3.1
80- 90	852	100.0	70,620	82,888	0	0.0	0	0	852	2.7	70,620	82,888	2.7
90-100	471	100.0	43,532	92,425	0	0.0	0	0	471	2.2	43,532	92,425	2.2
100-125	558	100.0	60,354	108,161	0	0.0	0	0	558	1.9	60,354	108,161	1.9
125-150	210	100.0	27,985	133,263	0	0.0	0	0	210	1.5	27,985	133,263	1.5
150-200	179	100.0	29,714	165,998	0	0.0	0	0	179	1.3	29,714	165,998	1.3
200-300	88	100.0	20,499	232,944	0	0.0	0	0	88	0.9	20,499	232,944	0.9
300-500	37	100.0	13,687	369,907	0	0.0	0	0	37	0.7	13,687	369,907	0.7
500+	25	100.0	39,104	1,564,170	0	0.0	0	0	25	0.7	39,104	1,564,170	0.8
NEGATIVE	0	0.0	0	0	187	100.0	12,684	67,831	187	1.8	-12,684	-67,831	2.8
S 0- 10	7,237	100.0	39,287	5,429	0	0.0	0	0	7,237	2.5	39,287	5,429	2.6
U 10- 20	7,941	100.0	116,390	14,657	0	0.0	0	0	7,941	2.9	116,390	14,657	2.9
B 20- 30	7,035	100.0	173,780	24,702	0	0.0	0	0	7,035	3.4	173,780	24,702	3.4
T 30- 40	5,761	100.0	197,772	34,329	0	0.0	0	0	5,761	3.8	197,772	34,329	3.7
O 40- 60	8,281	100.0	402,441	48,598	0	0.0	0	0	8,281	3.9	402,441	48,598	3.9
T 60-100	5,327	100.0	382,470	71,798	0	0.0	0	0	5,327	3.2	382,470	71,798	3.1
100+	1,097	100.0	191,343	174,423	0	0.0	0	0	1,097	1.5	191,343	174,423	1.2
TOTAL	42,679	99.6	\$1,503,482	\$35,228	187	0.4	\$12,684	\$67,831	42,866	3.1	\$1,490,798	\$34,778	2.7

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

AGI LEVEL (\$000)	# OF RETURNS	TOTAL ADJUSTMENTS	INDIVIDUAL RETIREMENT ACCOUNTS	MEDICAL SAVINGS ACCOUNTS	MOVING EXPENSES	SELF EMPLOYMENT TAX	SELF EMP HEALTH INS EXPENSES	KEOGH RETIREMENT ACCOUNTS	FORFEITED INTEREST PENALTY	ALIMONY PAID
NEG >10	4,856	2,773	268	2	82	740	464	162	18	1,037
NEG <10	5,618	1,734	268	3	43	365	322	48	34	651
0- 2	51,093	1,592	593	2	11	337	330	12	25	282
2- 4	63,114	2,515	859	1	37	883	486	33	27	189
4- 6	60,328	3,712	1,061	2	47	1,501	660	37	38	366
6- 8	59,590	5,301	1,457	1	67	2,161	878	91	71	575
8- 10	57,832	6,221	1,660	3	102	2,742	1,034	112	72	497
10- 12	57,004	7,359	1,993	5	186	3,027	1,190	228	69	662
12- 14	56,668	8,030	2,473	8	117	3,251	1,274	245	71	591
14- 16	54,386	9,218	3,079	7	168	3,490	1,336	274	55	811
16- 18	52,696	9,608	3,311	7	149	3,628	1,356	394	79	684
18- 20	49,396	10,278	3,782	10	180	3,708	1,370	442	63	722
20- 22	46,743	10,798	4,135	7	162	3,766	1,397	435	46	849
22- 24	43,165	11,102	4,380	11	193	3,739	1,347	438	57	938
24- 26	40,447	10,904	4,282	12	190	3,705	1,335	550	35	795
26- 28	38,008	11,237	4,491	9	167	3,691	1,265	505	49	1,060
28- 30	36,048	11,321	4,303	19	209	3,665	1,213	594	52	1,266
30- 32	33,732	11,569	4,380	20	175	3,788	1,210	777	37	1,181
32- 34	31,888	11,312	4,310	7	195	3,697	1,256	746	52	1,050
34- 36	29,869	11,693	4,256	15	174	3,826	1,225	824	53	1,321
36- 38	29,022	11,424	4,075	12	157	3,778	1,199	813	52	1,338
38- 40	27,392	10,605	3,625	15	174	3,541	1,105	924	57	1,163
40- 45	63,373	26,637	8,061	32	419	8,887	2,691	2,454	101	3,992
45- 50	55,449	23,115	6,002	24	376	8,497	2,339	2,644	77	3,156
50- 55	49,217	22,666	4,843	27	365	8,594	2,274	3,232	103	3,229
55- 60	43,053	20,745	4,178	28	410	7,912	2,023	3,445	84	2,665
60- 70	67,769	38,236	7,002	59	579	13,771	3,528	7,668	132	5,497
70- 80	46,631	30,899	5,296	38	414	11,061	2,796	7,328	117	3,849
80- 90	31,190	26,534	4,121	20	346	8,682	2,295	7,073	88	3,908
90-100	21,151	22,534	2,982	13	245	7,324	1,795	7,116	57	3,001
100-125	29,343	46,840	5,047	35	447	13,814	3,520	17,054	151	6,771
125-150	13,797	34,777	2,941	22	323	9,408	2,455	14,783	42	4,803
150-200	13,439	48,390	3,321	26	193	11,912	3,104	23,666	37	6,130
200-300	9,530	42,436	2,610	28	151	9,544	2,696	21,068	105	6,235
300-500	5,058	26,815	1,334	9	81	5,887	1,539	12,978	12	4,974
500+	3,584	18,262	762	3	18	4,397	1,430	6,352	59	5,242
NEGATIVE	10,474	4,506	536	5	125	1,106	786	210	52	1,688
S 0- 10	291,957	19,341	5,630	9	264	7,624	3,388	285	233	1,908
U 10- 20	270,150	44,493	14,639	37	799	17,103	6,525	1,583	337	3,469
B 20- 30	204,411	55,361	21,591	58	920	18,566	6,557	2,522	241	4,907
T 30- 40	151,903	56,602	20,646	69	875	18,631	5,995	4,083	250	6,052
O 40- 60	211,092	93,162	23,084	110	1,570	33,889	9,327	11,775	364	13,042
T 60-100	166,741	118,203	19,401	130	1,584	40,839	10,415	29,185	394	16,255
100+	74,751	217,519	16,014	123	1,213	54,962	14,745	95,901	407	34,155
TOTAL	1,381,479	609,187	121,541	540	7,351	192,720	57,737	145,543	2,278	81,477

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

FOR ALL FULL-YEAR RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	INDIVIDUAL RETIRE ACCOUNT PAYMENTS				MEDICAL SAVINGS ACCOUNT PAYMENTS				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	104	2.1	268	2,574	4	0.1	2	522	22	0.5	162	7,361
NEG <10	143	2.5	268	1,873	3	0.1	3	885	9	0.2	48	5,315
0- 2	393	0.8	593	1,510	1	0.0	2	1,526	10	0.0	12	1,210
2- 4	559	0.9	859	1,537	1	0.0	1	800	21	0.0	33	1,572
4- 6	665	1.1	1,061	1,596	4	0.0	2	532	28	0.0	37	1,315
6- 8	868	1.5	1,457	1,678	2	0.0	1	469	57	0.1	91	1,602
8- 10	983	1.7	1,660	1,688	7	0.0	3	491	77	0.1	112	1,451
10- 12	1,142	2.0	1,993	1,745	8	0.0	5	601	112	0.2	228	2,032
12- 14	1,364	2.4	2,473	1,813	6	0.0	8	1,369	119	0.2	245	2,058
14- 16	1,667	3.1	3,079	1,847	10	0.0	7	671	143	0.3	274	1,916
16- 18	1,741	3.3	3,311	1,902	11	0.0	7	640	180	0.3	394	2,190
18- 20	1,970	4.0	3,782	1,920	11	0.0	10	898	188	0.4	442	2,353
20- 22	2,117	4.5	4,135	1,953	9	0.0	7	832	188	0.4	435	2,313
22- 24	2,220	5.1	4,380	1,973	13	0.0	11	818	154	0.4	438	2,843
24- 26	2,172	5.4	4,282	1,971	13	0.0	12	916	205	0.5	550	2,685
26- 28	2,313	6.1	4,491	1,941	8	0.0	9	1,175	197	0.5	505	2,564
28- 30	2,264	6.3	4,303	1,901	13	0.0	19	1,448	201	0.6	594	2,953
30- 32	2,334	6.9	4,380	1,877	15	0.0	20	1,347	240	0.7	777	3,236
32- 34	2,263	7.1	4,310	1,904	9	0.0	7	791	233	0.7	746	3,201
34- 36	1,992	6.7	4,256	2,136	14	0.0	15	1,040	258	0.9	824	3,192
36- 38	1,828	6.3	4,075	2,229	11	0.0	12	1,046	254	0.9	813	3,199
38- 40	1,681	6.1	3,625	2,157	18	0.1	15	854	257	0.9	924	3,596
40- 45	4,213	6.6	8,061	1,913	31	0.0	32	1,025	680	1.1	2,454	3,609
45- 50	3,635	6.6	6,002	1,651	23	0.0	24	1,037	743	1.3	2,644	3,558
50- 55	1,960	4.0	4,843	2,471	30	0.1	27	905	845	1.7	3,232	3,824
55- 60	1,646	3.8	4,178	2,538	26	0.1	28	1,061	880	2.0	3,445	3,915
60- 70	2,519	3.7	7,002	2,780	55	0.1	59	1,064	1,623	2.4	7,668	4,725
70- 80	1,817	3.9	5,296	2,914	39	0.1	38	969	1,338	2.9	7,328	5,477
80- 90	1,331	4.3	4,121	3,096	24	0.1	20	853	1,152	3.7	7,073	6,140
90-100	947	4.5	2,982	3,149	14	0.1	13	915	1,021	4.8	7,116	6,970
100-125	1,571	5.4	5,047	3,212	31	0.1	35	1,140	1,941	6.6	17,054	8,786
125-150	894	6.5	2,941	3,290	19	0.1	22	1,148	1,291	9.4	14,783	11,450
150-200	968	7.2	3,321	3,430	18	0.1	26	1,465	1,632	12.1	23,666	14,501
200-300	759	8.0	2,610	3,438	23	0.2	28	1,203	1,215	12.7	21,068	17,340
300-500	388	7.7	1,334	3,438	10	0.2	9	882	648	12.8	12,978	20,028
500+	231	6.4	762	3,297	3	0.1	3	1,092	313	8.7	6,352	20,294
NEGATIVE	247	2.4	536	2,168	7	0.1	5	677	31	0.3	210	6,767
S 0- 10	3,468	1.2	5,630	1,624	15	0.0	9	589	193	0.1	285	1,477
U 10- 20	7,884	2.9	14,639	1,857	46	0.0	37	797	742	0.3	1,583	2,134
B 20- 30	11,086	5.4	21,591	1,948	56	0.0	58	1,040	945	0.5	2,522	2,668
T 30- 40	10,098	6.6	20,646	2,045	67	0.0	69	1,026	1,242	0.8	4,083	3,287
O 40- 60	11,454	5.4	23,084	2,015	110	0.1	110	1,003	3,148	1.5	11,775	3,740
T 60-100	6,614	4.0	19,401	2,933	132	0.1	130	982	5,134	3.1	29,185	5,685
100+	4,811	6.4	16,014	3,329	104	0.1	123	1,185	7,040	9.4	95,901	13,622
TOTAL	55,662	4.0	\$121,541	\$2,184	537	0.0	\$540	\$1,006	18,475	1.3	\$145,543	\$7,878

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

1997 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	31	0.6	82	2,646	453	9.3	464	1,025	848	17.5	740	873
NEG <10	25	0.4	43	1,712	394	7.0	322	816	816	14.5	365	448
0- 2	13	0.0	11	829	505	1.0	330	653	2,255	4.4	337	149
2- 4	36	0.1	37	1,034	707	1.1	486	687	3,770	6.0	883	234
4- 6	48	0.1	47	979	1,050	1.7	660	629	4,781	7.9	1,501	314
6- 8	63	0.1	67	1,067	1,310	2.2	878	670	5,427	9.1	2,161	398
8- 10	87	0.2	102	1,175	1,485	2.6	1,034	696	5,519	9.5	2,742	497
10- 12	125	0.2	186	1,486	1,588	2.8	1,190	749	5,285	9.3	3,027	573
12- 14	115	0.2	117	1,013	1,665	2.9	1,274	765	4,998	8.8	3,251	650
14- 16	148	0.3	168	1,133	1,708	3.1	1,336	782	4,941	9.1	3,490	706
16- 18	140	0.3	149	1,064	1,708	3.2	1,356	794	4,789	9.1	3,628	758
18- 20	149	0.3	180	1,206	1,659	3.4	1,370	826	4,502	9.1	3,708	824
20- 22	135	0.3	162	1,201	1,674	3.6	1,397	835	4,368	9.3	3,766	862
22- 24	171	0.4	193	1,126	1,571	3.6	1,347	857	4,175	9.7	3,739	895
24- 26	152	0.4	190	1,247	1,531	3.8	1,335	872	4,009	9.9	3,705	924
26- 28	157	0.4	167	1,061	1,523	4.0	1,265	830	3,851	10.1	3,691	959
28- 30	194	0.5	209	1,079	1,403	3.9	1,213	865	3,769	10.5	3,665	972
30- 32	162	0.5	175	1,083	1,362	4.0	1,210	888	3,787	11.2	3,788	1,000
32- 34	177	0.6	195	1,099	1,395	4.4	1,256	901	3,752	11.8	3,697	985
34- 36	163	0.5	174	1,069	1,340	4.5	1,225	914	3,634	12.2	3,826	1,053
36- 38	154	0.5	157	1,021	1,297	4.5	1,199	925	3,535	12.2	3,778	1,069
38- 40	170	0.6	174	1,022	1,162	4.2	1,105	951	3,369	12.3	3,541	1,051
40- 45	356	0.6	419	1,178	2,770	4.4	2,691	971	8,149	12.9	8,887	1,091
45- 50	308	0.6	376	1,221	2,409	4.3	2,339	971	7,375	13.3	8,497	1,152
50- 55	304	0.6	365	1,199	2,282	4.6	2,274	996	6,687	13.6	8,594	1,285
55- 60	257	0.6	410	1,595	2,007	4.7	2,023	1,008	5,973	13.9	7,912	1,325
60- 70	384	0.6	579	1,509	3,375	5.0	3,528	1,045	9,387	13.9	13,771	1,467
70- 80	251	0.5	414	1,650	2,535	5.4	2,796	1,103	6,604	14.2	11,061	1,675
80- 90	172	0.6	346	2,010	2,010	6.4	2,295	1,142	4,780	15.3	8,682	1,816
90-100	135	0.6	245	1,813	1,558	7.4	1,795	1,152	3,509	16.6	7,324	2,087
100-125	169	0.6	447	2,646	2,781	9.5	3,520	1,266	5,982	20.4	13,814	2,309
125-150	91	0.7	323	3,548	1,842	13.4	2,455	1,333	3,400	24.6	9,408	2,767
150-200	71	0.5	193	2,725	2,150	16.0	3,104	1,444	3,789	28.2	11,912	3,144
200-300	38	0.4	151	3,963	1,768	18.6	2,696	1,525	2,972	31.2	9,544	3,211
300-500	19	0.4	81	4,278	1,027	20.3	1,539	1,498	1,712	33.8	5,887	3,439
500+	6	0.2	18	2,997	907	25.3	1,430	1,577	1,220	34.0	4,397	3,604
NEGATIVE	56	0.5	125	2,229	847	8.1	786	928	1,664	15.9	1,106	664
S 0- 10	247	0.1	264	1,071	5,057	1.7	3,388	670	21,752	7.5	7,624	350
U 10- 20	677	0.3	799	1,180	8,328	3.1	6,525	784	24,515	9.1	17,103	698
B 20- 30	809	0.4	920	1,137	7,702	3.8	6,557	851	20,172	9.9	18,566	920
T 30- 40	826	0.5	875	1,060	6,556	4.3	5,995	914	18,077	11.9	18,631	1,031
O 40- 60	1,225	0.6	1,570	1,281	9,468	4.5	9,327	985	28,184	13.4	33,889	1,202
T 60-100	942	0.6	1,584	1,682	9,478	5.7	10,415	1,099	24,280	14.6	40,839	1,682
100+	394	0.5	1,213	3,080	10,475	14.0	14,745	1,408	19,075	25.5	54,962	2,881
TOTAL	5,176	0.4	\$7,351	\$1,420	57,911	4.2	\$57,737	\$997	157,719	11.4	\$192,720	\$1,222

TABLE E3: ADJUSTMENTS TO INCOME: ALIMONY PAID AND FORFEITED INTEREST PENALTY

FOR ALL FULL-YEAR RETURNS IN OREGON

AGI LEVEL (\$000)	ALIMONY PAID				FORFEITED INTEREST PENALTY			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	65	1.3	1,037	15,954	62	1.3	18	285
NEG <10	76	1.4	651	8,566	76	1.4	34	451
0- 2	39	0.1	282	7,240	134	0.3	25	188
2- 4	49	0.1	189	3,852	145	0.2	27	185
4- 6	78	0.1	366	4,690	221	0.4	38	172
6- 8	104	0.2	575	5,526	271	0.5	71	262
8- 10	105	0.2	497	4,730	327	0.6	72	219
10- 12	120	0.2	662	5,517	319	0.6	69	218
12- 14	131	0.2	591	4,509	349	0.6	71	205
14- 16	167	0.3	811	4,853	316	0.6	55	174
16- 18	151	0.3	684	4,529	310	0.6	79	254
18- 20	147	0.3	722	4,915	270	0.5	63	232
20- 22	165	0.4	849	5,143	276	0.6	46	168
22- 24	178	0.4	938	5,268	245	0.6	57	234
24- 26	180	0.4	795	4,417	206	0.5	35	172
26- 28	212	0.6	1,060	4,998	242	0.6	49	204
28- 30	230	0.6	1,266	5,503	198	0.5	52	263
30- 32	201	0.6	1,181	5,877	207	0.6	37	179
32- 34	201	0.6	1,050	5,222	196	0.6	52	264
34- 36	239	0.8	1,321	5,527	174	0.6	53	307
36- 38	250	0.9	1,338	5,350	184	0.6	52	280
38- 40	211	0.8	1,163	5,512	178	0.6	57	318
40- 45	639	1.0	3,992	6,247	407	0.6	101	248
45- 50	525	0.9	3,156	6,012	387	0.7	77	198
50- 55	509	1.0	3,229	6,343	347	0.7	103	296
55- 60	432	1.0	2,665	6,169	305	0.7	84	276
60- 70	749	1.1	5,497	7,339	538	0.8	132	244
70- 80	500	1.1	3,849	7,698	380	0.8	117	309
80- 90	408	1.3	3,908	9,578	263	0.8	88	336
90-100	305	1.4	3,001	9,841	133	0.6	57	428
100-125	560	1.9	6,771	12,091	214	0.7	151	705
125-150	330	2.4	4,803	14,556	104	0.8	42	409
150-200	344	2.6	6,130	17,820	103	0.8	37	361
200-300	285	3.0	6,235	21,876	76	0.8	105	1,379
300-500	177	3.5	4,974	28,101	28	0.6	12	445
500+	127	3.5	5,242	41,273	20	0.6	59	2,945
NEGATIVE	141	1.3	1,688	11,972	138	1.3	52	12,232
S 0- 10	375	0.1	1,908	5,089	1,098	0.4	233	1,738
U 10- 20	716	0.3	3,469	4,846	1,564	0.6	337	2,218
B 20- 30	965	0.5	4,907	5,085	1,167	0.6	241	4,204
T 30- 40	1,102	0.7	6,052	5,492	939	0.6	250	6,446
O 40- 60	2,105	1.0	13,042	6,196	1,446	0.7	364	9,019
T 60-100	1,962	1.2	16,255	8,285	1,314	0.8	394	12,371
100+	1,823	2.4	34,155	18,735	545	0.7	407	62,669
TOTAL	9,189	0.7	\$81,477	\$8,867	8,211	0.6	\$2,278	\$9,923

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

1997 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON ADJUST	ADDITIONS		SUBTRACTIONS				
			INTEREST	OTHER	FED TAX	SOC SEC	ORE REFUND	U. S. BONDS	OTHER*
NEG >10	4,856	1,730	1,746	10,995	176	55	2,961	1,405	6,414
NEG <10	5,618	-924	326	922	72	37	641	287	1,134
0- 2	51,093	-1,579	239	641	721	119	261	899	459
2- 4	63,114	-3,547	270	540	1,749	127	447	1,365	669
4- 6	60,328	-6,627	269	313	3,548	241	516	1,672	1,232
6- 8	59,590	-10,926	473	500	6,454	368	706	2,203	2,168
8- 10	57,832	-19,956	384	579	12,779	546	975	3,179	3,440
10- 12	57,004	-28,881	545	830	19,915	578	1,188	3,668	4,906
12- 14	56,668	-38,673	550	1,167	28,062	541	1,403	4,494	5,885
14- 16	54,386	-50,045	505	1,557	37,279	801	1,825	5,184	7,018
16- 18	52,696	-61,936	662	960	47,938	979	2,184	5,726	6,731
18- 20	49,396	-70,714	560	999	56,537	1,410	2,710	5,938	5,678
20- 22	46,743	-80,040	495	1,137	64,381	2,669	3,168	5,529	5,906
22- 24	43,165	-84,965	690	2,110	70,333	4,054	3,537	4,737	5,092
24- 26	40,447	-95,285	890	876	75,905	6,747	4,239	4,782	5,360
26- 28	38,008	-101,511	681	950	79,707	9,021	4,923	4,929	4,543
28- 30	36,048	-106,239	683	770	81,474	11,326	5,203	5,155	4,534
30- 32	33,732	-105,947	768	1,343	80,814	13,403	5,857	4,488	3,491
32- 34	31,888	-108,843	625	1,029	79,997	15,365	6,654	4,697	3,785
34- 36	29,869	-107,895	837	761	78,240	16,653	7,112	4,124	3,365
36- 38	29,022	-110,930	995	1,118	78,112	18,561	7,758	4,763	3,849
38- 40	27,392	-109,920	897	744	75,377	20,159	8,184	4,751	3,092
40- 45	63,373	-271,953	1,932	2,004	179,002	54,798	22,891	11,730	7,444
45- 50	55,449	-254,089	2,002	2,209	160,234	57,133	24,045	10,683	6,154
50- 55	49,217	-243,271	1,772	1,743	143,943	60,408	24,823	11,602	5,939
55- 60	43,053	-226,466	1,763	1,637	126,794	61,536	25,208	10,787	5,523
60- 70	67,769	-384,218	4,020	3,898	200,581	113,560	47,173	20,981	9,829
70- 80	46,631	-279,572	2,785	2,580	138,462	83,007	39,608	16,781	7,030
80- 90	31,190	-193,786	2,938	2,263	92,660	56,970	31,042	13,199	5,011
90-100	21,151	-138,016	2,648	1,867	62,931	41,041	23,818	10,712	3,962
100-125	29,343	-209,599	4,949	3,217	87,454	61,978	40,082	19,982	8,148
125-150	13,797	-107,300	3,283	1,959	41,172	31,882	23,475	11,632	4,269
150-200	13,439	-114,653	4,373	4,130	40,087	31,642	30,004	13,097	8,168
200-300	9,530	-97,542	4,630	3,976	28,468	22,143	31,127	13,096	10,717
300-500	5,058	-63,894	4,433	5,630	15,084	11,808	25,297	13,214	8,039
500+	3,584	-106,143	12,113	14,155	10,658	9,969	56,144	29,503	25,859
NEGATIVE	10,474	806	2,071	11,917	248	92	3,602	1,692	7,548
S 0- 10	291,957	-42,635	1,636	2,573	25,252	1,401	2,906	9,318	7,967
U 10- 20	270,150	-250,248	2,821	5,513	189,730	4,309	9,311	25,010	30,218
B 20- 30	204,411	-468,041	3,439	5,844	371,800	33,818	21,068	25,134	25,435
T 30- 40	151,903	-543,536	4,122	4,995	392,539	84,141	35,566	22,822	17,581
O 40- 60	211,092	-995,779	7,469	7,593	609,973	233,876	96,967	44,801	25,061
T 60-100	166,741	-995,592	12,392	10,608	494,635	294,577	141,641	61,673	25,831
100+	74,751	-699,131	33,781	33,066	222,923	169,422	206,129	100,525	65,199
TOTAL	1,381,479	-3,994,155	67,731	82,108	2,307,099	821,636	517,189	290,975	204,839

* Other subtractions include roughly \$1.4 million of deferral of reinvested capital gains.

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

AGI LEVEL (\$000)	INTEREST FROM MUNICIPAL BONDS				OTHER ADDITIONS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	79	1.6	1,746	22,099	263	5.4	10,995	41,804
NEG <10	57	1.0	326	5,713	154	2.7	922	5,988
0- 2	185	0.4	239	1,292	268	0.5	641	2,392
2- 4	173	0.3	270	1,563	240	0.4	540	2,251
4- 6	175	0.3	269	1,536	271	0.4	313	1,155
6- 8	228	0.4	473	2,075	305	0.5	500	1,638
8- 10	250	0.4	384	1,538	349	0.6	579	1,659
10- 12	321	0.6	545	1,698	374	0.7	830	2,218
12- 14	300	0.5	550	1,832	416	0.7	1,167	2,806
14- 16	315	0.6	505	1,602	435	0.8	1,557	3,580
16- 18	350	0.7	662	1,890	434	0.8	960	2,212
18- 20	294	0.6	560	1,905	417	0.8	999	2,396
20- 22	310	0.7	495	1,598	470	1.0	1,137	2,420
22- 24	305	0.7	690	2,262	395	0.9	2,110	5,342
24- 26	325	0.8	890	2,738	418	1.0	876	2,095
26- 28	338	0.9	681	2,015	415	1.1	950	2,290
28- 30	291	0.8	683	2,347	438	1.2	770	1,759
30- 32	312	0.9	768	2,460	387	1.1	1,343	3,469
32- 34	297	0.9	625	2,105	392	1.2	1,029	2,625
34- 36	325	1.1	837	2,577	416	1.4	761	1,828
36- 38	346	1.2	995	2,876	413	1.4	1,118	2,706
38- 40	341	1.2	897	2,630	382	1.4	744	1,949
40- 45	879	1.4	1,932	2,198	1,017	1.6	2,004	1,970
45- 50	836	1.5	2,002	2,394	1,040	1.9	2,209	2,124
50- 55	851	1.7	1,772	2,082	955	1.9	1,743	1,825
55- 60	818	1.9	1,763	2,155	1,006	2.3	1,637	1,627
60- 70	1,652	2.4	4,020	2,434	1,806	2.7	3,898	2,158
70- 80	1,267	2.7	2,785	2,198	1,445	3.1	2,580	1,786
80- 90	1,120	3.6	2,938	2,623	1,220	3.9	2,263	1,855
90-100	928	4.4	2,648	2,854	972	4.6	1,867	1,921
100-125	1,675	5.7	4,949	2,955	1,616	5.5	3,217	1,991
125-150	1,101	8.0	3,283	2,982	1,036	7.5	1,959	1,891
150-200	1,307	9.7	4,373	3,345	1,286	9.6	4,130	3,212
200-300	1,185	12.4	4,630	3,907	1,208	12.7	3,976	3,291
300-500	850	16.8	4,433	5,216	810	16.0	5,630	6,950
500+	860	24.0	12,113	14,085	906	25.3	14,155	15,623
NEGATIVE	136	1.3	2,071	15,231	417	4.0	11,917	28,577
S 0- 10	1,011	0.3	1,636	1,618	1,433	0.5	2,573	1,796
U 10- 20	1,580	0.6	2,821	1,786	2,076	0.8	5,513	2,656
B 20- 30	1,569	0.8	3,439	2,192	2,136	1.0	5,844	2,736
T 30- 40	1,621	1.1	4,122	2,543	1,990	1.3	4,995	2,510
O 40- 60	3,384	1.6	7,469	2,207	4,018	1.9	7,593	1,890
T 60-100	4,967	3.0	12,392	2,495	5,443	3.3	10,608	1,949
100+	6,978	9.3	33,781	4,841	6,862	9.2	33,066	4,819
TOTAL	21,246	1.5	\$67,731	\$3,188	24,375	1.8	\$82,108	\$3,369

TABLE F2: OREGON SUBTRACTIONS: FEDERAL TAX, SOCIAL SECURITY, AND OREGON TAX REFUND

1997 PERSONAL INCOME TAX REPORTS

FOR ALL FULL-YEAR RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	FEDERAL INCOME TAX				FEDERALLY TAXABLE SOCIAL SECURITY				OREGON TAX REFUND			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	176	3.6	176	997	9	0.2	55	6,071	795	16.4	2,961	3,724
NEG <10	132	2.3	72	549	11	0.2	37	3,406	636	11.3	641	1,008
0- 2	11,723	22.9	721	62	48	0.1	119	2,486	535	1.0	261	489
2- 4	13,263	21.0	1,749	132	63	0.1	127	2,012	865	1.4	447	517
4- 6	19,378	32.1	3,548	183	80	0.1	241	3,013	1,092	1.8	516	473
6- 8	24,918	41.8	6,454	259	106	0.2	368	3,476	1,579	2.6	706	447
8- 10	34,313	59.3	12,779	372	116	0.2	546	4,705	2,175	3.8	975	448
10- 12	33,358	58.5	19,915	597	150	0.3	578	3,854	2,783	4.9	1,188	427
12- 14	37,337	65.9	28,062	752	153	0.3	541	3,534	3,491	6.2	1,403	402
14- 16	42,980	79.0	37,279	867	242	0.4	801	3,310	4,085	7.5	1,825	447
16- 18	44,188	83.9	47,938	1,085	394	0.7	979	2,484	4,822	9.2	2,184	453
18- 20	43,462	88.0	56,537	1,301	978	2.0	1,410	1,442	5,433	11.0	2,710	499
20- 22	42,526	91.0	64,381	1,514	2,286	4.9	2,669	1,168	6,092	13.0	3,168	520
22- 24	40,120	92.9	70,333	1,753	3,217	7.5	4,054	1,260	6,626	15.4	3,537	534
24- 26	38,282	94.6	75,905	1,983	4,202	10.4	6,747	1,606	7,351	18.2	4,239	577
26- 28	36,341	95.6	79,707	2,193	4,638	12.2	9,021	1,945	8,066	21.2	4,923	610
28- 30	34,673	96.2	81,474	2,350	4,771	13.2	11,326	2,374	8,635	24.0	5,203	603
30- 32	32,678	96.9	80,814	2,473	4,650	13.8	13,403	2,882	9,165	27.2	5,857	639
32- 34	30,965	97.1	79,997	2,583	4,451	14.0	15,365	3,452	9,918	31.1	6,654	671
34- 36	29,141	97.6	78,240	2,685	4,041	13.5	16,653	4,121	10,281	34.4	7,112	692
36- 38	28,393	97.8	78,112	2,751	3,977	13.7	18,561	4,667	10,886	37.5	7,758	713
38- 40	26,852	98.0	75,377	2,807	3,827	14.0	20,159	5,267	11,204	40.9	8,184	730
40- 45	62,294	98.3	179,002	2,874	8,872	14.0	54,798	6,177	29,730	46.9	22,891	770
45- 50	54,678	98.6	160,234	2,930	7,229	13.0	57,133	7,903	29,875	53.9	24,045	805
50- 55	48,670	98.9	143,943	2,958	6,743	13.7	60,408	8,959	29,464	59.9	24,823	842
55- 60	42,656	99.1	126,794	2,972	6,186	14.4	61,536	9,948	28,415	66.0	25,208	887
60- 70	67,272	99.3	200,581	2,982	10,233	15.1	113,560	11,097	49,196	72.6	47,173	959
70- 80	46,330	99.4	138,462	2,989	6,991	15.0	83,007	11,873	36,944	79.2	39,608	1,072
80- 90	30,990	99.4	92,660	2,990	4,656	14.9	56,970	12,236	25,771	82.6	31,042	1,205
90-100	21,049	99.5	62,931	2,990	3,266	15.4	41,041	12,566	17,894	84.6	23,818	1,331
100-125	29,239	99.6	87,454	2,991	4,783	16.3	61,978	12,958	25,450	86.7	40,082	1,575
125-150	13,766	99.8	41,172	2,991	2,390	17.3	31,882	13,340	12,151	88.1	23,475	1,932
150-200	13,406	99.8	40,087	2,990	2,316	17.2	31,642	13,662	12,058	89.7	30,004	2,488
200-300	9,518	99.9	28,468	2,991	1,574	16.5	22,143	14,068	8,588	90.1	31,127	3,624
300-500	5,052	99.9	15,084	2,986	816	16.1	11,808	14,471	4,545	89.9	25,297	5,566
500+	3,578	99.8	10,658	2,979	603	16.8	9,969	16,533	3,175	88.6	56,144	17,683
NEGATIVE	308	2.9	248	805	20	0.2	92	4,606	1,431	13.7	3,602	2,517
S 0- 10	103,595	35.5	25,252	244	413	0.1	1,401	3,393	6,246	2.1	2,906	465
U 10- 20	201,325	74.5	189,730	942	1,917	0.7	4,309	2,248	20,614	7.6	9,311	452
B 20- 30	191,942	93.9	371,800	1,937	19,114	9.4	33,818	1,769	36,770	18.0	21,068	573
T 30- 40	148,029	97.4	392,539	2,652	20,946	13.8	84,141	4,017	51,454	33.9	35,566	691
O 40- 60	208,298	98.7	609,973	2,928	29,030	13.8	233,876	8,056	117,484	55.7	96,967	825
T 60-100	165,641	99.3	494,635	2,986	25,146	15.1	294,577	11,715	129,805	77.8	141,641	1,091
100+	74,559	99.7	222,923	2,990	12,482	16.7	169,422	13,573	65,967	88.2	206,129	3,125
TOTAL	1,093,697	79.2	\$2,307,099	\$2,109	109,068	7.9	\$821,636	\$7,533	429,771	31.1	\$517,189	\$1,203

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

AGI LEVEL (\$000)	INTEREST ON U.S. BONDS				OTHER SUBTRACTIONS*			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	321	6.6	1,405	4,378	326	6.7	6,414	19,675
NEG <10	223	4.0	287	1,287	201	3.6	1,134	5,641
0- 2	1,858	3.6	899	484	1,044	2.0	459	439
2- 4	1,976	3.1	1,365	691	1,191	1.9	669	561
4- 6	1,839	3.0	1,672	909	1,272	2.1	1,232	968
6- 8	2,026	3.4	2,203	1,087	1,418	2.4	2,168	1,529
8- 10	2,211	3.8	3,179	1,438	1,714	3.0	3,440	2,007
10- 12	2,436	4.3	3,668	1,506	1,788	3.1	4,906	2,744
12- 14	2,593	4.6	4,494	1,733	1,903	3.4	5,889	3,095
14- 16	2,602	4.8	5,184	1,992	2,006	3.7	7,018	3,498
16- 18	2,599	4.9	5,726	2,203	1,923	3.6	6,731	3,500
18- 20	2,487	5.0	5,938	2,388	1,798	3.6	5,678	3,158
20- 22	2,284	4.9	5,529	2,421	1,748	3.7	5,926	3,390
22- 24	2,012	4.7	4,737	2,355	1,576	3.7	5,104	3,239
24- 26	2,009	5.0	4,782	2,380	1,617	4.0	5,378	3,326
26- 28	1,981	5.2	4,929	2,488	1,491	3.9	4,562	3,060
28- 30	1,959	5.4	5,155	2,631	1,427	4.0	4,534	3,177
30- 32	1,933	5.7	4,488	2,322	1,344	4.0	3,496	2,601
32- 34	1,861	5.8	4,697	2,524	1,356	4.3	3,785	2,791
34- 36	1,739	5.8	4,124	2,371	1,225	4.1	3,365	2,747
36- 38	1,759	6.1	4,763	2,708	1,316	4.5	3,849	2,925
38- 40	1,821	6.6	4,751	2,609	1,221	4.5	3,092	2,532
40- 45	4,473	7.1	11,730	2,622	3,002	4.7	7,468	2,488
45- 50	4,162	7.5	10,683	2,567	2,739	4.9	6,206	2,266
50- 55	4,045	8.2	11,602	2,868	2,539	5.2	6,010	2,367
55- 60	3,822	8.9	10,787	2,822	2,413	5.6	5,541	2,296
60- 70	6,834	10.1	20,981	3,070	4,090	6.0	9,842	2,406
70- 80	5,308	11.4	16,781	3,161	3,167	6.8	7,079	2,235
80- 90	3,859	12.4	13,199	3,420	2,446	7.8	5,116	2,091
90-100	2,971	14.0	10,712	3,605	1,891	8.9	4,029	2,131
100-125	4,805	16.4	19,982	4,159	3,144	10.7	8,270	2,631
125-150	2,633	19.1	11,632	4,418	1,867	13.5	4,381	2,346
150-200	2,837	21.1	13,097	4,616	2,199	16.4	8,326	3,786
200-300	2,352	24.7	13,096	5,568	1,887	19.8	11,314	5,996
300-500	1,511	29.9	13,214	8,745	1,193	23.6	8,553	7,169
500+	1,478	41.2	29,503	19,962	1,160	32.4	26,136	22,531
NEGATIVE	544	5.2	1,692	3,111	527	5.0	7,548	14,322
S 0- 10	9,910	3.4	9,318	940	6,639	2.3	7,967	1,200
U 10- 20	12,717	4.7	25,010	1,967	9,418	3.5	30,222	3,209
B 20- 30	10,245	5.0	25,134	2,453	7,859	3.8	25,504	3,245
T 30- 40	9,113	6.0	22,822	2,504	6,462	4.3	17,586	2,721
O 40- 60	16,502	7.8	44,801	2,715	10,693	5.1	25,224	2,359
T 60-100	18,972	11.4	61,673	3,251	11,594	7.0	26,066	2,248
100+	15,616	20.9	100,525	6,437	11,450	15.3	66,979	5,850
TOTAL	93,619	6.8	\$290,975	\$3,108	64,642	4.7	\$207,096	\$3,204

* Other subtractions include roughly \$1.4 million of deferral of reinvested capital gains.

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

1997 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL CREDITS	EXEMPTION CREDITS	EARNED INCOME	WORKING FAMILY	RETI REMENT INCOME	CHILD CARE	ELDERLY CARE	POLITI CAL CONTRI B	TAX PD OTHER STATES	OTHER CREDITS
NEG >10	4,856	8	6	0	0	0	0	0	0	0	1
NEG <10	5,618	1	1	0	0	0	0	0	0	0	0
0- 2	51,093	21	20	0	0	0	0	0	0	0	1
2- 4	63,114	1,410	1,327	69	0	1	2	1	2	3	4
4- 6	60,328	4,321	3,918	339	1	20	12	8	5	6	13
6- 8	59,590	7,005	6,137	654	35	83	29	17	8	9	33
8- 10	57,832	9,600	8,124	1,024	96	183	73	25	12	13	49
10- 12	57,004	11,905	9,802	1,300	194	326	165	14	18	15	70
12- 14	56,668	13,675	10,987	1,425	348	470	295	12	24	24	88
14- 16	54,386	14,232	11,313	1,294	488	535	452	7	31	26	86
16- 18	52,696	14,562	11,534	1,118	679	559	497	1	36	37	101
18- 20	49,396	14,028	11,145	873	725	550	548	0	38	42	106
20- 22	46,743	13,502	10,969	665	591	596	495	0	45	42	98
22- 24	43,165	12,519	10,392	431	499	611	412	0	44	41	89
24- 26	40,447	11,828	9,988	249	429	639	350	0	46	44	84
26- 28	38,008	11,167	9,625	111	312	625	308	0	48	47	91
28- 30	36,048	10,639	9,335	22	257	564	261	0	54	46	99
30- 32	33,732	10,166	9,070	0	191	467	246	0	54	50	88
32- 34	31,888	9,869	8,910	0	119	403	238	0	57	55	87
34- 36	29,869	9,437	8,615	0	90	318	202	0	57	65	90
36- 38	29,022	9,336	8,567	0	66	260	209	0	63	76	94
38- 40	27,392	8,922	8,292	0	46	166	205	0	58	69	88
40- 45	63,373	21,137	19,905	0	49	135	479	0	166	179	224
45- 50	55,449	19,228	18,133	0	24	0	422	0	178	200	270
50- 55	49,217	17,817	16,775	0	3	0	390	0	186	199	263
55- 60	43,053	16,098	15,122	0	0	0	338	0	192	194	252
60- 70	67,769	25,719	24,149	0	0	0	387	0	357	341	485
70- 80	46,631	18,144	16,948	0	0	0	93	0	296	334	473
80- 90	31,190	12,313	11,380	0	0	0	12	0	225	250	445
90-100	21,151	8,557	7,724	0	0	0	1	0	179	239	415
100-125	29,343	12,655	10,671	0	0	0	1	0	278	579	1,126
125-150	13,797	6,509	5,042	0	0	0	0	0	150	468	850
150-200	13,439	6,936	5,011	0	0	0	0	0	163	714	1,048
200-300	9,530	5,507	3,543	0	0	0	0	0	139	868	957
300-500	5,058	4,036	1,866	0	0	0	0	0	86	1,309	775
500+	3,584	10,219	1,279	0	0	0	0	0	82	6,964	1,895
NEGATIVE	10,474	9	7	0	0	0	0	0	0	0	1
S 0- 10	291,957	22,357	19,525	2,086	132	287	116	51	28	31	100
U 10- 20	270,150	68,401	54,782	6,010	2,435	2,440	1,959	35	147	144	451
B 20- 30	204,411	59,654	50,309	1,479	2,088	3,035	1,826	0	236	221	461
T 30- 40	151,903	47,730	43,453	0	512	1,613	1,100	0	289	315	448
O 40- 60	211,092	74,279	69,936	0	75	135	1,629	0	722	773	1,009
T 60-100	166,741	64,734	60,201	0	0	0	494	0	1,057	1,164	1,818
100+	74,751	45,862	27,412	0	0	0	1	0	897	10,901	6,651
TOTAL	1,381,479	383,026	325,625	9,575	5,242	7,509	7,124	86	3,377	13,549	10,940

TABLE G1: OREGON CREDITS: EXEMPTION, EARNED INCOME, AND WORKING FAMILY

1997 PERSONAL INCOME TAX REPORTS

FOR ALL FULL-YEAR RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	\$128 CREDIT PER EXEMPTION				OREGON EARNED INCOME CREDIT				WORKING FAMILY CREDIT			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	27	0.6	6	220	3	0.0	0	42	0	0.0	0	0
NEG <10	7	0.1	1	137	0	0.0	0	0	0	0.0	0	0
0- 2	2,086	4.1	20	9	175	0.0	0	2	3	0.0	0	81
2- 4	26,297	41.7	1,327	50	9,093	0.0	69	8	5	0.0	0	23
4- 6	35,343	58.6	3,918	111	14,624	0.0	339	23	17	0.0	1	55
6- 8	44,905	75.4	6,137	137	17,359	0.0	654	38	413	0.7	35	84
8- 10	48,754	84.3	8,124	167	17,181	0.0	1,024	60	701	1.2	96	137
10- 12	51,247	89.9	9,802	191	11,574	0.0	1,300	112	1,010	1.8	194	192
12- 14	52,888	93.3	10,987	208	12,213	0.0	1,425	117	1,359	2.4	348	256
14- 16	51,765	95.2	11,313	219	12,212	0.0	1,294	106	1,551	2.9	488	314
16- 18	50,749	96.3	11,534	227	12,153	0.0	1,118	92	1,762	3.3	679	385
18- 20	47,927	97.0	11,145	233	11,445	0.0	873	76	1,802	3.6	725	403
20- 22	45,609	97.6	10,969	241	11,049	0.0	665	60	1,533	3.3	591	386
22- 24	42,348	98.1	10,392	245	9,799	0.0	431	44	1,118	2.6	499	446
24- 26	39,780	98.4	9,988	251	8,076	0.0	249	31	1,123	2.8	429	382
26- 28	37,472	98.6	9,625	257	4,711	0.0	111	24	740	1.9	312	422
28- 30	35,633	98.8	9,335	262	2,177	0.0	22	10	591	1.6	257	436
30- 32	33,405	99.0	9,070	272	0	0.0	0	0	607	1.8	191	315
32- 34	31,584	99.0	8,910	282	0	0.0	0	0	251	0.8	119	475
34- 36	29,641	99.2	8,615	291	0	0.0	0	0	234	0.8	90	383
36- 38	28,801	99.2	8,567	297	0	0.0	0	0	211	0.7	66	313
38- 40	27,201	99.3	8,292	305	0	0.0	0	0	78	0.3	46	585
40- 45	63,019	99.4	19,905	316	0	0.0	0	0	135	0.2	49	361
45- 50	55,196	99.5	18,133	329	0	0.0	0	0	48	0.1	24	490
50- 55	49,035	99.6	16,775	342	0	0.0	0	0	9	0.0	3	356
55- 60	42,913	99.7	15,122	352	0	0.0	0	0	0	0.0	0	0
60- 70	67,567	99.7	24,149	357	0	0.0	0	0	0	0.0	0	0
70- 80	46,513	99.7	16,948	364	0	0.0	0	0	0	0.0	0	0
80- 90	31,125	99.8	11,380	366	0	0.0	0	0	0	0.0	0	0
90-100	21,107	99.8	7,724	366	0	0.0	0	0	0	0.0	0	0
100-125	29,277	99.8	10,671	364	0	0.0	0	0	0	0.0	0	0
125-150	13,768	99.8	5,042	366	0	0.0	0	0	0	0.0	0	0
150-200	13,401	99.7	5,011	374	0	0.0	0	0	0	0.0	0	0
200-300	9,496	99.6	3,543	373	0	0.0	0	0	0	0.0	0	0
300-500	5,039	99.6	1,866	370	0	0.0	0	0	0	0.0	0	0
500+	3,568	99.6	1,279	358	0	0.0	0	0	0	0.0	0	0
NEGATIVE	34	0.3	7	203	3	0.0	0	42	0	0.0	0	0
S 0- 10	157,385	53.9	19,525	124	58,432	20.0	2,086	36	1,139	0.4	132	116
U 10- 20	254,576	94.2	54,782	215	59,597	22.1	6,010	101	7,484	2.8	2,435	325
B 20- 30	200,842	98.3	50,309	250	35,812	17.5	1,479	41	5,105	2.5	2,088	409
T 30- 40	150,632	99.2	43,453	288	0	0.0	0	0	1,381	0.9	512	371
O 40- 60	210,163	99.6	69,936	333	0	0.0	0	0	192	0.1	75	393
T 60-100	166,312	99.7	60,201	362	0	0.0	0	0	0	0.0	0	0
100+	74,549	99.7	27,412	368	0	0.0	0	0	0	0.0	0	0
TOTAL	1,214,493	87.9	\$325,625	\$268	153,844	11.1	\$9,575	\$62	15,301	1.1	\$5,242	\$343

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

1997 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	RETIREMENT INCOME CREDIT				CHILD CARE CREDIT				CREDIT FOR THE ELDERLY			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	1	0.0	0	349	0	0.0	0	0	0	0.0	0	0
NEG <10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
0- 2	2	0.0	0	28	0	0.0	0	0	2	0.0	0	32
2- 4	71	0.1	1	18	118	0.2	2	18	93	0.1	1	14
4- 6	406	0.7	20	48	247	0.4	12	47	163	0.3	8	48
6- 8	967	1.6	83	86	623	0.7	29	69	185	0.3	17	94
8- 10	1,463	2.5	183	125	465	1.1	73	110	192	0.3	25	129
10- 12	2,067	3.6	326	158	1,060	1.9	165	156	101	0.2	14	142
12- 14	2,437	4.3	470	193	1,474	2.6	295	200	97	0.2	12	126
14- 16	2,411	4.4	535	222	1,838	3.4	452	246	87	0.2	7	76
16- 18	2,216	4.2	559	252	2,079	3.9	497	239	47	0.1	1	30
18- 20	1,978	4.0	550	278	2,152	4.4	548	255	0	0.0	0	0
20- 22	1,917	4.1	596	311	2,115	4.5	495	234	0	0.0	0	0
22- 24	1,662	3.9	611	368	2,009	4.7	412	205	0	0.0	0	0
24- 26	1,535	3.8	639	416	1,880	4.6	350	186	0	0.0	0	0
26- 28	1,331	3.5	625	469	1,801	4.7	308	171	0	0.0	0	0
28- 30	1,157	3.2	564	487	1,756	4.9	261	149	0	0.0	0	0
30- 32	982	2.9	467	476	1,778	5.3	246	138	0	0.0	0	0
32- 34	898	2.8	403	448	1,787	5.6	238	133	0	0.0	0	0
34- 36	776	2.6	318	409	1,656	5.5	202	122	0	0.0	0	0
36- 38	691	2.4	260	377	1,813	6.2	209	115	0	0.0	0	0
38- 40	540	2.0	166	307	1,843	6.7	205	111	0	0.0	0	0
40- 45	725	1.1	135	186	4,501	7.1	479	106	0	0.0	0	0
45- 50	0	0.0	0	0	4,216	7.6	422	100	0	0.0	0	0
50- 55	0	0.0	0	0	4,081	8.3	390	96	0	0.0	0	0
55- 60	0	0.0	0	0	3,687	8.6	338	92	0	0.0	0	0
60- 70	0	0.0	0	0	4,463	6.6	387	87	0	0.0	0	0
70- 80	0	0.0	0	0	1,068	2.3	93	87	0	0.0	0	0
80- 90	0	0.0	0	0	148	0.5	12	84	0	0.0	0	0
90-100	0	0.0	0	0	14	0.1	1	93	0	0.0	0	0
100-125	0	0.0	0	0	6	0.0	1	149	0	0.0	0	0
125-150	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
150-200	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
200-300	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
300-500	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
500+	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
NEGATIVE	1	0.0	0	349	0	0.0	0	0	0	0.0	0	0
S 0- 10	2,909	1.0	287	99	1,453	0.5	116	80	635	0.2	51	81
U 10- 20	11,109	4.1	2,440	220	8,603	3.2	1,959	228	332	0.1	35	104
B 20- 30	7,602	3.7	3,035	399	9,561	4.7	1,826	191	0	0.0	0	0
T 30- 40	3,887	2.6	1,613	415	8,877	5.8	1,100	124	0	0.0	0	0
O 40- 60	725	0.3	135	186	16,485	7.8	1,629	99	0	0.0	0	0
T 60-100	0	0.0	0	0	5,693	3.4	494	87	0	0.0	0	0
100+	0	0.0	0	0	6	0.0	1	149	0	0.0	0	0
TOTAL	26,233	1.9	\$7,509	\$286	50,678	3.7	\$7,124	\$141	967	0.1	\$86	\$89

TABLE G3: OREGON CREDITS: TAXES PAID TO OTHER STATES, POLITICAL, AND OTHER

1997 PERSONAL INCOME TAX REPORTS

FOR ALL FULL-YEAR RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	POLITICAL CONTRIBUTION CREDIT				TAXES PAID TO OTHER STATES				OTHER TAX CREDITS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	1	0.0	0	45	1	0.0	0	31	1	0.0	1	1,348
NEG <10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
0- 2	17	0.0	0	22	13	0.0	0	7	29	0.1	1	22
2- 4	56	0.1	2	34	110	0.2	3	25	165	0.3	4	26
4- 6	157	0.3	5	34	160	0.3	6	37	271	0.4	13	49
6- 8	230	0.4	8	37	152	0.3	9	57	408	0.7	33	80
8- 10	311	0.5	12	38	190	0.3	13	71	491	0.8	49	100
10- 12	419	0.7	18	43	187	0.3	15	81	611	1.1	70	115
12- 14	526	0.9	24	46	182	0.3	24	133	656	1.2	88	134
14- 16	635	1.2	31	49	189	0.3	26	136	630	1.2	86	136
16- 18	660	1.3	36	54	199	0.4	37	186	714	1.4	101	141
18- 20	655	1.3	38	58	216	0.4	42	195	723	1.5	106	147
20- 22	770	1.6	45	58	208	0.4	42	202	639	1.4	98	153
22- 24	732	1.7	44	60	186	0.4	41	219	582	1.3	89	153
24- 26	774	1.9	46	59	178	0.4	44	248	532	1.3	84	157
26- 28	807	2.1	48	59	199	0.5	47	237	504	1.3	91	181
28- 30	886	2.5	54	61	179	0.5	46	260	485	1.3	99	204
30- 32	876	2.6	54	62	193	0.6	50	257	488	1.4	88	181
32- 34	909	2.9	57	63	178	0.6	55	308	448	1.4	87	195
34- 36	885	3.0	57	65	188	0.6	65	348	425	1.4	90	211
36- 38	969	3.3	63	65	196	0.7	76	390	440	1.5	94	215
38- 40	923	3.4	58	63	179	0.7	69	384	414	1.5	88	213
40- 45	2,528	4.0	166	66	444	0.7	179	404	1,023	1.6	224	219
45- 50	2,677	4.8	178	66	438	0.8	200	457	931	1.7	270	291
50- 55	2,665	5.4	186	70	406	0.8	199	491	855	1.7	263	307
55- 60	2,666	6.2	192	72	377	0.9	194	515	722	1.7	252	349
60- 70	4,866	7.2	357	73	598	0.9	341	571	1,140	1.7	485	425
70- 80	3,889	8.3	296	76	536	1.1	334	624	744	1.6	473	636
80- 90	2,954	9.5	225	76	389	1.2	250	642	497	1.6	445	896
90-100	2,280	10.8	179	78	314	1.5	239	760	325	1.5	415	1,277
100-125	3,516	12.0	278	79	560	1.9	579	1,034	536	1.8	1,126	2,102
125-150	1,847	13.4	150	81	365	2.6	468	1,281	283	2.1	850	3,002
150-200	1,972	14.7	163	83	434	3.2	714	1,644	329	2.4	1,048	3,186
200-300	1,623	17.0	139	85	412	4.3	868	2,108	300	3.1	957	3,191
300-500	989	19.6	86	87	347	6.9	1,309	3,772	186	3.7	775	4,166
500+	918	25.6	82	89	449	12.5	6,964	15,509	260	7.3	1,895	7,289
NEGATIVE	1	0.0	0	45	1	0.0	0	31	1	0.0	1	1,348
S 0- 10	771	0.3	28	36	625	0.2	31	49	1,364	0.5	100	73
U 10- 20	2,895	1.1	147	51	973	0.4	144	148	3,334	1.2	451	135
B 20- 30	3,969	1.9	236	60	950	0.5	221	232	2,742	1.3	461	168
T 30- 40	4,562	3.0	289	63	934	0.6	315	337	2,215	1.5	448	202
O 40- 60	10,536	5.0	722	69	1,665	0.8	773	464	3,531	1.7	1,009	286
T 60-100	13,989	8.4	1,057	76	1,837	1.1	1,164	634	2,706	1.6	1,818	672
100+	10,865	14.5	897	83	2,567	3.4	10,901	4,246	1,894	2.5	6,651	3,512
TOTAL	47,588	3.4	\$3,377	\$71	9,552	0.7	\$13,549	\$1,418	17,787	1.3	\$10,940	\$615

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

1997 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	4,856	10,154	20	1,722	1,997	434	429	164	57	18	9	2	4	42
NEG <10	5,618	8,862	489	2,733	1,696	298	257	85	40	12	6	2	0	0
0- 2	51,093	31,042	27,945	18,027	3,372	1,054	480	143	51	9	7	2	3	31
2- 4	63,114	45,013	31,331	23,452	5,189	1,955	803	266	74	29	11	1	3	32
4- 6	60,328	56,360	22,540	26,275	7,071	2,715	1,164	365	130	36	19	8	5	61
6- 8	59,590	72,307	12,510	31,741	9,168	3,766	1,532	565	215	69	16	5	3	33
8- 10	57,832	83,475	6,986	31,767	10,875	4,762	2,181	829	290	101	25	10	6	66
10- 12	57,004	91,262	3,945	30,526	13,392	4,949	2,656	1,018	344	115	30	15	14	147
12- 14	56,668	96,081	2,332	29,658	14,859	5,263	2,781	1,193	370	143	39	18	12	132
14- 16	54,386	95,889	1,350	28,264	14,527	5,339	3,021	1,178	482	150	56	8	11	118
16- 18	52,696	95,419	968	27,037	14,240	5,143	3,225	1,319	500	176	62	18	8	88
18- 20	49,396	90,777	693	25,233	13,455	4,800	3,083	1,355	490	162	84	32	9	93
20- 22	46,743	88,443	525	23,053	13,133	4,609	3,105	1,466	562	193	65	21	11	115
22- 24	43,165	82,963	390	21,181	11,961	4,278	3,076	1,409	571	199	70	16	14	154
24- 26	40,447	79,220	295	19,497	11,059	4,231	3,173	1,378	537	168	68	28	13	136
26- 28	38,008	75,891	215	17,912	10,600	3,888	3,159	1,444	476	198	69	27	20	222
28- 30	36,048	73,323	146	16,391	10,357	3,782	3,227	1,375	481	178	68	25	18	188
30- 32	33,732	71,054	113	14,461	9,909	3,745	3,213	1,517	499	156	76	28	15	157
32- 34	31,888	69,770	102	12,680	9,628	3,778	3,322	1,536	550	183	59	30	20	209
34- 36	29,869	67,282	67	11,010	9,319	3,716	3,461	1,544	496	170	52	20	14	160
36- 38	29,022	66,904	58	10,070	9,261	3,788	3,519	1,534	510	177	61	29	15	154
38- 40	27,392	64,635	51	8,847	8,949	3,663	3,627	1,489	534	150	55	19	8	83
40- 45	63,373	155,033	73	18,267	21,343	8,866	9,246	3,833	1,191	359	128	42	25	272
45- 50	55,449	141,139	53	13,458	19,462	8,406	9,041	3,528	1,043	285	107	47	19	203
50- 55	49,217	130,570	22	9,369	18,547	7,719	8,820	3,360	991	265	74	28	22	225
55- 60	43,053	117,594	20	6,667	16,816	7,041	8,170	3,111	860	243	78	28	19	200
60- 70	67,769	187,967	30	8,336	27,947	11,239	13,620	4,836	1,254	337	104	41	25	276
70- 80	46,631	131,826	28	4,703	19,406	7,950	9,968	3,358	909	195	73	24	17	180
80- 90	31,190	88,515	18	2,845	13,139	5,412	6,777	2,234	569	137	40	10	9	95
90-100	21,151	60,063	14	1,910	8,897	3,693	4,603	1,545	362	79	26	14	8	84
100-125	29,343	83,085	19	2,797	12,414	4,882	6,366	2,133	541	120	49	17	5	54
125-150	13,797	39,253	21	1,321	5,791	2,252	3,001	1,036	266	66	37	5	1	11
150-200	13,439	39,053	14	1,273	5,456	2,048	3,071	1,173	294	84	16	8	2	23
200-300	9,530	27,662	14	958	3,883	1,412	2,095	828	242	67	23	5	3	32
300-500	5,058	14,559	9	510	2,131	695	1,072	476	129	29	6	1	0	0
500+	3,584	9,976	11	398	1,633	453	644	322	100	19	2	2	0	0
NEGATIVE	10,474	19,016	509	4,455	3,693	732	686	249	97	30	15	4	4	42
S 0- 10	291,957	288,197	101,312	131,262	35,675	14,252	6,160	2,168	760	244	78	26	20	223
U 10- 20	270,150	469,428	9,288	140,718	70,473	25,494	14,766	6,063	2,186	746	271	91	54	578
B 20- 30	204,411	399,840	1,571	98,034	57,110	20,788	15,740	7,072	2,627	936	340	117	76	815
T 30- 40	151,903	339,645	391	57,068	47,066	18,690	17,142	7,620	2,589	836	303	126	72	763
O 40- 60	211,092	544,336	168	47,761	76,168	32,032	35,277	13,832	4,085	1,152	387	145	85	900
T 60-100	166,741	468,371	90	17,794	69,389	28,294	34,968	11,973	3,094	748	243	89	59	635
100+	74,751	213,588	88	7,257	31,308	11,742	16,249	5,968	1,572	385	133	38	11	120
TOTAL	1,381,479	2,742,421	113,417	504,349	390,882	152,024	140,988	54,945	17,010	5,077	1,770	636	381	4,076

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

1997 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	4,856	10,216	10,154	49	0	49	11	1	0	0	0	0	13
NEG <10	5,618	8,964	8,862	73	2	77	17	1	2	0	0	0	25
0- 2	51,093	31,426	31,042	311	8	327	43	7	0	0	0	0	57
2- 4	63,114	45,430	45,013	343	7	357	50	5	0	0	0	0	60
4- 6	60,328	57,000	56,360	504	12	528	98	4	2	0	0	0	112
6- 8	59,590	73,035	72,307	566	21	608	104	8	0	0	0	0	120
8- 10	57,832	84,347	83,475	662	12	686	159	12	1	0	0	0	186
10- 12	57,004	92,214	91,262	727	17	761	169	9	0	1	0	0	191
12- 14	56,668	97,123	96,081	748	33	814	188	15	2	1	0	0	228
14- 16	54,386	96,909	95,889	732	27	786	198	18	0	0	0	0	234
16- 18	52,696	96,430	95,419	679	28	735	226	22	2	0	0	0	276
18- 20	49,396	91,722	90,777	638	26	690	217	16	2	0	0	0	255
20- 22	46,743	89,281	88,443	535	19	573	215	20	2	1	0	0	265
22- 24	43,165	83,794	82,963	522	19	560	204	28	2	0	1	5	271
24- 26	40,447	79,988	79,220	472	17	506	218	12	4	2	0	0	262
26- 28	38,008	76,622	75,891	428	12	452	223	22	1	1	1	5	279
28- 30	36,048	74,001	73,323	382	14	410	206	26	2	1	0	0	268
30- 32	33,732	71,665	71,054	340	11	362	211	16	2	0	0	0	249
32- 34	31,888	70,373	69,770	344	11	366	194	11	7	0	0	0	237
34- 36	29,869	67,819	67,282	280	5	290	194	16	4	0	1	9	247
36- 38	29,022	67,462	66,904	271	10	291	210	21	5	0	0	0	267
38- 40	27,392	65,205	64,635	284	16	316	204	22	2	0	0	0	254
40- 45	63,373	156,297	155,033	592	20	632	522	40	7	1	1	5	632
45- 50	55,449	142,202	141,139	480	21	522	447	35	5	1	1	5	541
50- 55	49,217	131,527	130,570	473	22	517	365	27	4	1	1	5	440
55- 60	43,053	118,458	117,594	417	11	439	376	21	1	1	0	0	425
60- 70	67,769	189,197	187,967	620	22	664	467	40	5	1	0	0	566
70- 80	46,631	132,658	131,826	391	9	409	370	21	2	0	1	5	423
80- 90	31,190	89,032	88,515	256	13	282	196	18	1	0	0	0	235
90-100	21,151	60,400	60,063	155	5	165	149	10	1	0	0	0	172
100-125	29,343	83,504	83,085	209	3	215	162	18	2	0	0	0	204
125-150	13,797	39,431	39,253	94	4	102	67	3	1	0	0	0	76
150-200	13,439	39,229	39,053	90	2	94	69	5	1	0	0	0	82
200-300	9,530	27,748	27,662	39	1	41	35	5	0	0	0	0	45
300-500	5,058	14,611	14,559	25	0	25	23	2	0	0	0	0	27
500+	3,584	10,002	9,976	15	0	15	11	0	0	0	0	0	11
NEGATIVE	10,474	19,180	19,016	122	2	126	28	2	2	0	0	0	38
S 0- 10	291,957	291,238	288,197	2,386	60	2,506	454	36	3	0	0	0	535
U 10- 20	270,150	474,398	469,428	3,524	131	3,786	998	80	6	2	0	0	1,184
B 20- 30	204,411	403,686	399,840	2,339	81	2,501	1,066	108	11	5	2	10	1,345
T 30- 40	151,903	342,524	339,645	1,519	53	1,625	1,013	86	20	0	1	9	1,254
O 40- 60	211,092	548,484	544,336	1,962	74	2,110	1,710	123	17	4	3	15	2,038
T 60-100	166,741	471,287	468,371	1,422	49	1,520	1,182	89	9	1	1	5	1,396
100+	74,751	214,525	213,588	472	10	492	367	33	4	0	0	0	445
TOTAL	1,381,479	2,765,322	2,742,421	13,746	460	14,666	6,818	557	72	12	7	39	8,235

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

1997 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	TOTAL RETURNS				JOINT RETURNS				NON-JOINT RETURNS				TAXPAYERS			RETURNS WITH BLIND EXEMPT
	ALL RETURNS	STD DED RETURNS	WITH 65+ EXEMPT	% OF TOTAL	WITH 65+ EXEMPT	% OF TOTAL	ONE 65+ %	TWO 65+ %	WITH 65+ EXEMPT	% OF TOTAL	# OF TAXPAYERS	WITH 65+ EXEMPT	% OF TOTAL			
NEG >10	4,856	2,024	557	11.5	321	11.1	89	27.7	232	72.3	236	11.9	7,736	789	10.2	8
NEG <10	5,618	3,558	772	13.7	355	17.1	110	31.0	245	69.0	417	11.8	7,690	1,017	13.2	19
0- 2	51,093	49,524	2,322	4.5	788	31.2	218	27.7	570	72.3	1,534	3.2	53,615	2,892	5.4	81
2- 4	63,114	60,928	2,838	4.5	875	25.8	247	28.2	628	71.8	1,963	3.3	66,504	3,466	5.2	94
4- 6	60,328	56,803	4,390	7.3	1,205	25.7	334	27.7	871	72.3	3,185	5.7	65,021	5,261	8.1	112
6- 8	59,590	53,793	6,946	11.7	1,639	25.3	469	28.6	1,170	71.4	5,307	10.0	66,065	8,116	12.3	166
8- 10	57,832	50,056	7,505	13.0	2,197	25.6	618	28.1	1,579	71.9	5,308	10.8	66,429	9,084	13.7	217
10- 12	57,004	47,848	7,518	13.2	3,191	27.4	723	22.7	2,468	77.3	4,327	9.5	68,639	9,986	14.5	205
12- 14	56,668	46,381	7,228	12.8	3,455	25.1	790	22.9	2,665	77.1	3,773	8.8	70,408	9,893	14.1	204
14- 16	54,386	43,031	6,209	11.4	3,152	22.1	697	22.1	2,455	77.9	3,057	7.6	68,622	8,664	12.6	206
16- 18	52,696	41,023	5,195	9.9	2,761	18.5	695	25.2	2,066	74.8	2,434	6.4	67,617	7,261	10.7	142
18- 20	49,396	37,238	4,277	8.7	2,366	15.9	565	23.9	1,801	76.1	1,911	5.5	64,262	6,078	9.5	144
20- 22	46,743	34,089	3,579	7.7	2,193	14.4	565	25.8	1,628	74.2	1,386	4.4	61,933	5,207	8.4	110
22- 24	43,165	30,315	2,961	6.9	1,832	12.3	477	26.0	1,355	74.0	1,129	4.0	58,100	4,316	7.4	109
24- 26	40,447	27,169	2,357	5.8	1,397	9.5	441	31.6	956	68.4	960	3.7	55,195	3,313	6.0	62
26- 28	38,008	24,280	2,028	5.3	1,249	8.6	394	31.5	855	68.5	779	3.3	52,597	2,883	5.5	67
28- 30	36,048	21,830	1,784	4.9	1,084	7.3	315	29.1	769	70.9	700	3.3	50,830	2,553	5.0	61
30- 32	33,732	19,177	1,509	4.5	910	6.1	258	28.4	652	71.6	599	3.2	48,746	2,161	4.4	54
32- 34	31,888	16,759	1,336	4.2	779	5.0	220	28.2	559	71.8	557	3.4	47,400	1,895	4.0	62
34- 36	29,869	14,765	1,161	3.9	739	4.7	200	27.1	539	72.9	422	2.9	45,432	1,700	3.7	46
36- 38	29,022	13,377	1,085	3.7	686	4.3	182	26.5	504	73.5	399	3.1	45,028	1,589	3.5	54
38- 40	27,392	11,625	992	3.6	621	3.9	176	28.3	445	71.7	371	3.2	43,261	1,437	3.3	36
40- 45	63,373	23,607	2,233	3.5	1,334	3.4	371	27.8	963	72.2	899	3.8	103,183	3,196	3.1	85
45- 50	55,449	17,377	1,704	3.1	993	2.6	264	26.6	729	73.4	711	4.1	93,606	2,433	2.6	44
50- 55	49,217	12,736	1,380	2.8	873	2.3	248	28.4	625	71.6	507	4.3	86,603	2,005	2.3	44
55- 60	43,053	8,913	1,110	2.6	773	2.2	227	29.4	546	70.6	337	4.0	77,765	1,656	2.1	29
60- 70	67,769	10,695	1,781	2.6	1,340	2.3	301	22.5	1,039	77.5	441	4.2	125,036	2,820	2.3	53
70- 80	46,631	5,153	970	2.1	726	1.8	153	21.1	573	78.9	244	4.2	87,482	1,543	1.8	22
80- 90	31,190	2,734	613	2.0	484	1.7	94	19.4	390	80.6	129	3.7	58,856	1,003	1.7	6
90-100	21,151	1,548	366	1.7	283	1.5	52	18.4	231	81.6	83	3.5	39,928	597	1.5	11
100-125	29,343	1,913	500	1.7	366	1.4	60	16.4	306	83.6	134	4.0	55,297	806	1.5	6
125-150	13,797	810	209	1.5	149	1.2	23	15.4	126	84.6	60	3.6	25,950	335	1.3	3
150-200	13,439	731	182	1.4	133	1.1	29	21.8	104	78.2	49	3.1	25,284	286	1.1	4
200-300	9,530	491	112	1.2	83	1.0	11	13.3	72	86.7	29	2.5	17,892	184	1.0	3
300-500	5,058	273	59	1.2	50	1.1	10	20.0	40	80.0	9	1.5	9,498	99	1.0	1
500+	3,584	188	49	1.4	40	1.3	14	35.0	26	65.0	9	1.8	6,671	75	1.1	2
NEGATIVE	10,474	5,582	1,329	12.7	676	13.7	199	29.4	477	70.6	653	11.8	15,426	1,806	11.7	27
S 0- 10	291,957	271,104	24,001	8.2	6,704	26.1	1,886	28.1	4,818	71.9	17,297	6.5	317,634	28,819	9.1	670
U 10- 20	270,150	215,521	30,427	11.3	14,925	21.5	3,470	23.2	11,455	76.8	15,502	7.7	339,548	41,882	12.3	901
B 20- 30	204,411	137,683	12,709	6.2	7,755	10.4	2,192	28.3	5,563	71.7	4,954	3.8	278,655	18,272	6.6	409
T 30- 40	151,903	75,703	6,083	4.0	3,735	4.8	1,036	27.7	2,699	72.3	2,348	3.2	229,867	8,782	3.8	252
O 40- 60	211,092	62,633	6,427	3.0	3,973	2.6	1,110	27.9	2,863	72.1	2,454	4.0	361,157	9,290	2.6	202
T 60-100	166,741	20,130	3,730	2.2	2,833	2.0	600	21.2	2,233	78.8	897	4.0	311,302	5,963	1.9	92
100+	74,751	4,406	1,111	1.5	821	1.2	147	17.9	674	82.1	290	3.3	140,592	1,785	1.3	19
TOTAL	1,381,479	792,762	85,817	6.2	41,422	6.8	10,640	25.7	30,782	74.3	44,395	5.8	1,994,181	116,599	5.8	2,572

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

1997 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 LIFE	AIDS/HIV EDUCATION	DONATIONS CHILD ABUSE PREVENTION	ALZHEIMERS RESEARCH	STOP DOMESTIC VIOLENCE
NEG >10	4,856	136	2,021	1,156	10	3,051	0	0	0	0	0
NEG <10	5,618	22	760	448	3	1,189	0	0	0	0	0
0- 2	51,093	250	1,903	212	192	2,057	1	1	2	1	1
2- 4	63,114	2,012	6,074	283	569	4,914	3	3	4	2	3
4- 6	60,328	4,752	9,718	423	882	6,271	3	3	5	3	3
6- 8	59,590	8,171	13,195	624	1,524	7,172	3	3	5	2	3
8- 10	57,832	11,622	16,544	946	2,261	8,129	3	3	4	2	3
10- 12	57,004	16,031	20,796	1,451	2,836	9,052	3	3	5	2	3
12- 14	56,668	21,230	25,727	1,996	3,481	9,975	3	2	4	2	3
14- 16	54,386	26,251	30,334	2,603	3,836	10,522	3	3	4	2	3
16- 18	52,696	31,975	35,626	3,191	3,993	10,835	3	3	4	2	3
18- 20	49,396	36,423	39,250	3,647	4,175	10,649	3	3	4	2	2
20- 22	46,743	40,491	43,061	3,727	4,205	10,501	3	3	4	2	2
22- 24	43,165	43,397	45,352	4,042	4,153	10,150	3	2	4	3	2
24- 26	40,447	45,669	47,855	4,029	4,000	10,216	3	3	4	2	3
26- 28	38,008	47,810	49,862	4,086	4,019	10,157	3	3	4	3	3
28- 30	36,048	50,010	51,597	4,157	4,201	9,945	3	2	4	3	3
30- 32	33,732	50,932	52,389	4,459	4,014	9,930	3	2	4	3	2
32- 34	31,888	51,742	53,020	4,573	4,035	9,887	3	2	4	3	2
34- 36	29,869	52,246	53,275	4,310	4,146	9,485	4	2	4	3	2
36- 38	29,022	54,471	55,057	4,624	4,285	9,495	3	2	3	3	2
38- 40	27,392	54,847	55,334	4,771	4,129	9,386	4	2	3	2	2
40- 45	63,373	141,007	139,985	12,986	10,883	22,847	7	4	9	6	5
45- 50	55,449	142,445	139,160	12,944	10,813	20,473	6	4	7	5	4
50- 55	49,217	142,839	136,499	13,735	11,056	18,451	6	3	7	5	5
55- 60	43,053	139,428	131,779	13,733	10,607	16,690	6	3	6	5	4
60- 70	67,769	254,488	234,168	28,328	19,651	27,659	9	5	11	7	6
70- 80	46,631	209,795	188,173	25,264	16,733	20,376	8	4	9	6	5
80- 90	31,190	164,357	142,582	23,014	14,006	15,244	5	3	6	4	4
90-100	21,151	127,628	105,905	20,704	11,959	10,940	3	2	4	3	3
100-125	29,343	213,037	164,427	44,142	22,474	18,006	6	3	6	5	4
125-150	13,797	127,626	87,266	34,745	15,786	10,171	2	1	3	2	2
150-200	13,439	161,744	100,472	53,168	21,039	12,935	2	2	3	2	2
200-300	9,530	168,217	95,026	64,545	21,806	13,161	1	1	2	1	1
300-500	5,058	145,679	73,154	63,636	19,908	11,019	1	0	1	1	1
500+	3,584	395,721	110,675	262,459	56,051	33,464	0	0	4	0	0
NEGATIVE	10,474	159	2,781	1,603	14	4,239	0	0	0	0	0
S 0- 10	291,957	26,807	47,434	2,487	5,427	28,542	13	14	20	9	13
U 10- 20	270,150	131,910	151,734	12,887	18,321	51,032	15	13	22	12	14
B 20- 30	204,411	227,377	237,727	20,041	20,578	50,969	16	13	20	13	12
T 30- 40	151,903	264,238	269,075	22,738	20,609	48,183	17	10	19	13	12
O 40- 60	211,092	565,719	547,424	53,397	43,359	78,461	25	15	29	21	18
T 60-100	166,741	756,268	670,828	97,310	62,349	74,219	25	14	30	20	17
100+	74,751	1,212,023	631,020	522,694	157,065	98,755	12	7	19	11	10
TOTAL	1,381,479	3,184,501	2,558,023	733,157	327,723	434,401	124	86	158	99	97

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

1997 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	1,443	29.7	2,021	1,400	331	6.8	1,156	3,492
NEG <10	1,312	23.4	760	580	373	6.6	448	1,200
0- 2	32,382	63.4	1,903	59	566	1.1	212	374
2- 4	48,982	77.6	6,074	124	841	1.3	283	336
4- 6	47,214	78.3	9,718	206	1,152	1.9	423	367
6- 8	44,745	75.1	13,195	295	1,496	2.5	624	417
8- 10	42,850	74.1	16,544	386	2,177	3.8	946	434
10- 12	42,728	75.0	20,796	487	3,029	5.3	1,451	479
12- 14	43,157	76.2	25,727	596	3,879	6.8	1,996	514
14- 16	42,528	78.2	30,334	713	4,491	8.3	2,603	580
16- 18	42,439	80.5	35,626	839	4,914	9.3	3,191	649
18- 20	40,545	82.1	39,250	968	5,120	10.4	3,647	712
20- 22	39,202	83.9	43,061	1,098	4,877	10.4	3,727	764
22- 24	36,870	85.4	45,352	1,230	4,747	11.0	4,042	851
24- 26	35,009	86.6	47,855	1,367	4,459	11.0	4,029	904
26- 28	33,136	87.2	49,862	1,505	4,296	11.3	4,086	951
28- 30	31,646	87.8	51,597	1,630	4,157	11.5	4,157	1,000
30- 32	29,746	88.2	52,389	1,761	4,131	12.2	4,459	1,079
32- 34	28,244	88.6	53,020	1,877	4,089	12.8	4,573	1,118
34- 36	26,574	89.0	53,275	2,005	3,692	12.4	4,310	1,168
36- 38	25,925	89.3	55,057	2,124	3,833	13.2	4,624	1,206
38- 40	24,553	89.6	55,334	2,254	3,728	13.6	4,771	1,280
40- 45	56,841	89.7	139,985	2,463	9,157	14.4	12,986	1,418
45- 50	50,173	90.5	139,160	2,774	8,249	14.9	12,944	1,569
50- 55	44,492	90.4	136,499	3,068	7,920	16.1	13,735	1,734
55- 60	39,061	90.7	131,779	3,374	7,277	16.9	13,733	1,887
60- 70	61,022	90.0	234,168	3,837	13,047	19.3	28,328	2,171
70- 80	42,001	90.1	188,173	4,480	9,959	21.4	25,264	2,537
80- 90	27,826	89.2	142,582	5,124	7,639	24.5	23,014	3,013
90-100	18,614	88.0	105,905	5,690	5,891	27.9	20,704	3,515
100-125	25,295	86.2	164,427	6,500	10,064	34.3	44,142	4,386
125-150	11,491	83.3	87,266	7,594	5,981	43.4	34,745	5,809
150-200	10,919	81.2	100,472	9,202	6,756	50.3	53,168	7,870
200-300	7,644	80.2	95,026	12,431	5,491	57.6	64,545	11,755
300-500	4,023	79.5	73,154	18,184	3,285	64.9	63,636	19,372
500+	2,874	80.2	110,675	38,509	2,824	78.8	262,459	92,939
NEGATIVE	2,755	26.3	2,781	1,009	704	6.7	1,603	2,278
S 0- 10	216,173	74.0	47,434	219	6,232	2.1	2,487	399
U 10- 20	211,397	78.3	151,734	718	21,433	7.9	12,887	601
B 20- 30	175,863	86.0	237,727	1,352	22,536	11.0	20,041	889
T 30- 40	135,042	88.9	269,075	1,993	19,473	12.8	22,738	1,168
O 40- 60	190,567	90.3	547,424	2,873	32,603	15.4	53,397	1,638
T 60-100	149,463	89.6	670,828	4,488	36,536	21.9	97,310	2,663
100+	62,246	83.3	631,020	10,138	34,401	46.0	522,694	15,194
TOTAL	1,143,506	82.8	\$2,558,023	\$2,237	173,918	12.6	\$733,157	\$4,216

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

1997 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	11	0.2	10	947	1,663	34.2	3,051	1,834	3,182	65.5
NEG <10	7	0.1	3	476	1,602	28.5	1,189	742	4,009	71.4
0- 2	7,796	15.3	192	25	32,251	63.1	2,057	64	11,046	21.6
2- 4	8,799	13.9	569	65	46,469	73.6	4,914	106	7,846	12.4
4- 6	10,384	17.2	882	85	43,005	71.3	6,271	146	6,939	11.5
6- 8	12,701	21.3	1,524	120	40,373	67.8	7,172	178	6,516	10.9
8- 10	13,140	22.7	2,261	172	38,615	66.8	8,129	211	6,077	10.5
10- 12	14,278	25.0	2,836	199	38,027	66.7	9,052	238	4,699	8.2
12- 14	15,123	26.7	3,481	230	37,849	66.8	9,975	264	3,696	6.5
14- 16	15,050	27.7	3,836	255	36,683	67.4	10,522	287	2,653	4.9
16- 18	14,532	27.6	3,993	275	36,166	68.6	10,835	300	1,998	3.8
18- 20	13,882	28.1	4,175	301	34,012	68.9	10,649	313	1,502	3.0
20- 22	13,261	28.4	4,205	317	32,286	69.1	10,501	325	1,196	2.6
22- 24	12,363	28.6	4,153	336	30,014	69.5	10,150	338	788	1.8
24- 26	11,361	28.1	4,000	352	28,482	70.4	10,216	359	604	1.5
26- 28	10,781	28.4	4,019	373	26,692	70.2	10,157	381	535	1.4
28- 30	10,688	29.6	4,201	393	24,979	69.3	9,945	398	381	1.1
30- 32	9,894	29.3	4,014	406	23,532	69.8	9,930	422	306	0.9
32- 34	9,538	29.9	4,035	423	22,091	69.3	9,887	448	259	0.8
34- 36	9,049	30.3	4,146	458	20,618	69.0	9,485	460	202	0.7
36- 38	9,047	31.2	4,285	474	19,749	68.0	9,495	481	226	0.8
38- 40	8,485	31.0	4,129	487	18,699	68.3	9,386	502	208	0.8
40- 45	20,607	32.5	10,883	528	42,395	66.9	22,847	539	371	0.6
45- 50	19,150	34.5	10,813	565	36,038	65.0	20,473	568	261	0.5
50- 55	17,750	36.1	11,056	623	31,222	63.4	18,451	591	245	0.5
55- 60	15,808	36.7	10,607	671	27,077	62.9	16,690	616	168	0.4
60- 70	25,295	37.3	19,651	777	42,156	62.2	27,659	656	318	0.5
70- 80	17,647	37.8	16,733	948	28,816	61.8	20,376	707	168	0.4
80- 90	12,018	38.5	14,006	1,165	19,057	61.1	15,244	800	115	0.4
90-100	8,713	41.2	11,959	1,373	12,362	58.4	10,940	885	76	0.4
100-125	12,817	43.7	22,474	1,753	16,388	55.8	18,006	1,099	138	0.5
125-150	6,739	48.8	15,786	2,343	6,992	50.7	10,171	1,455	66	0.5
150-200	6,659	49.5	21,039	3,159	6,712	49.9	12,935	1,927	68	0.5
200-300	4,744	49.8	21,806	4,597	4,737	49.7	13,161	2,778	49	0.5
300-500	2,526	49.9	19,908	7,881	2,507	49.6	11,019	4,395	25	0.5
500+	1,714	47.8	56,051	32,702	1,856	51.8	33,464	18,030	14	0.4
NEGATIVE	18	0.2	14	764	3,265	31.2	4,239	1,298	7,191	68.7
S 0- 10	52,820	18.1	5,427	103	200,713	68.7	28,542	142	38,424	13.2
U 10- 20	72,865	27.0	18,321	251	182,737	67.6	51,032	279	14,548	5.4
B 20- 30	58,454	28.6	20,578	352	142,453	69.7	50,969	358	3,504	1.7
T 30- 40	46,013	30.3	20,609	448	104,689	68.9	48,183	460	1,201	0.8
O 40- 60	73,315	34.7	43,359	591	136,732	64.8	78,461	574	1,045	0.5
T 60-100	63,673	38.2	62,349	979	102,391	61.4	74,219	725	677	0.4
100+	35,199	47.1	157,065	4,462	39,192	52.4	98,755	2,520	360	0.5
TOTAL	402,357	29.1	\$327,723	\$815	912,172	66.0	\$434,401	\$476	66,950	4.8

**TABLE J3: DONATIONS
FOR ALL FULL-YEAR RETURNS IN OREGON**

1997 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	DONATIONS TO NONGAME WILDLIFE FUND				DONATIONS TO AIDS/HIV EDUCATION FUND			
	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	AVERAGE
NEG >10	7	0.1	96	13.71	5	0.1	27	5.40
NEG <10	17	0.3	82	4.82	12	0.2	99	8.25
0- 2	464	0.9	1,218	2.63	534	1.0	1,242	2.33
2- 4	1,009	1.6	2,881	2.86	1,083	1.7	2,937	2.71
4- 6	1,026	1.7	3,463	3.38	1,126	1.9	3,243	2.88
6- 8	942	1.6	3,059	3.25	1,065	1.8	3,309	3.11
8- 10	814	1.4	2,715	3.34	909	1.6	3,048	3.35
10- 12	854	1.5	2,998	3.51	882	1.5	2,925	3.32
12- 14	796	1.4	2,779	3.49	779	1.4	2,351	2.99
14- 16	770	1.4	3,024	3.93	796	1.5	2,739	3.44
16- 18	775	1.5	3,187	4.11	745	1.4	2,580	3.46
18- 20	741	1.5	3,497	4.72	720	1.5	2,589	3.60
20- 22	685	1.5	2,849	4.16	654	1.4	2,563	3.92
22- 24	752	1.7	3,215	4.28	703	1.6	2,474	3.52
24- 26	703	1.7	3,316	4.72	634	1.6	2,726	4.30
26- 28	666	1.8	3,024	4.54	609	1.6	2,707	4.44
28- 30	660	1.8	3,120	4.73	608	1.7	2,388	3.93
30- 32	637	1.9	3,180	4.99	552	1.6	2,307	4.18
32- 34	597	1.9	3,265	5.47	483	1.5	2,139	4.43
34- 36	572	1.9	3,731	6.52	460	1.5	2,065	4.49
36- 38	543	1.9	3,286	6.05	419	1.4	1,891	4.51
38- 40	548	2.0	3,516	6.42	391	1.4	2,045	5.23
40- 45	1,183	1.9	7,313	6.18	889	1.4	4,473	5.03
45- 50	929	1.7	6,241	6.72	684	1.2	3,785	5.53
50- 55	814	1.7	5,887	7.23	593	1.2	3,335	5.62
55- 60	740	1.7	5,994	8.10	521	1.2	3,179	6.10
60- 70	1,167	1.7	8,699	7.45	815	1.2	4,968	6.10
70- 80	888	1.9	8,222	9.26	602	1.3	3,732	6.20
80- 90	594	1.9	4,988	8.40	425	1.4	3,124	7.35
90-100	393	1.9	3,230	8.22	296	1.4	2,023	6.83
100-125	555	1.9	6,071	10.94	351	1.2	2,660	7.58
125-150	179	1.3	2,151	12.02	134	1.0	1,460	10.90
150-200	160	1.2	1,965	12.28	121	0.9	1,516	12.53
200-300	59	0.6	871	14.76	37	0.4	549	14.84
300-500	27	0.5	602	22.30	21	0.4	397	18.90
500+	11	0.3	95	8.64	11	0.3	250	22.73
NEGATIVE	24	0.2	178	7.42	17	0.2	126	7.41
S 0- 10	4,255	1.5	13,336	3.13	4,717	1.6	13,779	2.92
U 10- 20	3,936	1.5	15,485	3.93	3,922	1.5	13,164	3.36
B 20- 30	3,466	1.7	15,524	4.48	3,208	1.6	12,858	4.01
T 30- 40	2,897	1.9	16,978	5.86	2,305	1.5	10,447	4.53
O 40- 60	3,666	1.7	25,435	6.94	2,687	1.3	14,772	5.50
T 60-100	3,042	1.8	25,139	8.26	2,138	1.3	13,847	6.48
100+	991	1.3	11,755	11.86	675	0.9	6,832	10.12
TOTAL	22,277	1.6	\$123,830	\$5.56	19,669	1.4	\$85,825	\$4.36

TABLE J4: DONATIONS

FOR ALL FULL-YEAR RETURNS IN OREGON

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	7	0.1	66	9.43	4	0.1	21	5.25	7	0.1	52	7.43
NEG <10	15	0.3	124	8.27	8	0.1	38	4.75	10	0.2	45	4.50
0- 2	708	1.4	1,926	2.72	397	0.8	743	1.87	528	1.0	1,200	2.27
2- 4	1,327	2.1	3,716	2.80	831	1.3	1,811	2.18	1,077	1.7	2,603	2.42
4- 6	1,377	2.3	4,760	3.46	870	1.4	2,590	2.98	1,125	1.9	3,185	2.83
6- 8	1,347	2.3	4,958	3.68	814	1.4	2,145	2.64	1,076	1.8	3,255	3.03
8- 10	1,137	2.0	4,207	3.70	710	1.2	1,998	2.81	933	1.6	3,146	3.37
10- 12	1,133	2.0	4,555	4.02	722	1.3	2,211	3.06	893	1.6	2,847	3.19
12- 14	1,043	1.8	4,353	4.17	716	1.3	2,433	3.40	829	1.5	2,746	3.31
14- 16	1,007	1.9	4,023	4.00	638	1.2	2,072	3.25	816	1.5	2,833	3.47
16- 18	994	1.9	4,416	4.44	653	1.2	2,431	3.72	798	1.5	2,778	3.48
18- 20	935	1.9	4,176	4.47	639	1.3	2,358	3.69	730	1.5	2,303	3.15
20- 22	868	1.9	3,983	4.59	617	1.3	2,290	3.71	667	1.4	2,229	3.34
22- 24	944	2.2	3,949	4.18	661	1.5	2,512	3.80	745	1.7	2,460	3.30
24- 26	855	2.1	4,052	4.74	592	1.5	2,167	3.66	657	1.6	2,521	3.84
26- 28	827	2.2	4,258	5.15	589	1.5	2,651	4.50	619	1.6	2,576	4.16
28- 30	813	2.3	3,888	4.78	609	1.7	3,099	5.09	643	1.8	2,504	3.89
30- 32	758	2.2	4,023	5.31	562	1.7	2,783	4.95	576	1.7	2,457	4.27
32- 34	717	2.2	4,156	5.80	526	1.6	2,613	4.97	529	1.7	2,471	4.67
34- 36	636	2.1	3,586	5.64	495	1.7	3,042	6.15	503	1.7	2,496	4.96
36- 38	600	2.1	3,489	5.82	481	1.7	2,693	5.60	455	1.6	2,366	5.20
38- 40	596	2.2	3,250	5.45	449	1.6	2,130	4.74	442	1.6	2,171	4.91
40- 45	1,396	2.2	9,016	6.46	1,034	1.6	6,204	6.00	1,018	1.6	5,135	5.04
45- 50	1,050	1.9	6,574	6.26	804	1.4	4,913	6.11	762	1.4	4,126	5.41
50- 55	980	2.0	7,175	7.32	728	1.5	5,327	7.32	721	1.5	5,159	7.16
55- 60	833	1.9	6,125	7.35	627	1.5	4,734	7.55	607	1.4	3,705	6.10
60- 70	1,391	2.1	10,596	7.62	1,044	1.5	7,401	7.09	982	1.4	5,887	5.99
70- 80	1,037	2.2	9,409	9.07	786	1.7	6,086	7.74	741	1.6	5,057	6.82
80- 90	696	2.2	6,260	8.99	527	1.7	4,463	8.47	511	1.6	3,889	7.61
90-100	480	2.3	4,163	8.67	363	1.7	2,530	6.97	343	1.6	2,613	7.62
100-125	643	2.2	6,342	9.86	480	1.6	4,530	9.44	451	1.5	4,244	9.41
125-150	241	1.7	2,779	11.53	180	1.3	2,010	11.17	175	1.3	1,831	10.46
150-200	197	1.5	3,127	15.87	154	1.1	2,415	15.68	144	1.1	2,004	13.92
200-300	73	0.8	1,502	20.58	50	0.5	639	12.78	49	0.5	874	17.84
300-500	29	0.6	1,082	37.31	23	0.5	930	40.43	21	0.4	752	35.81
500+	15	0.4	4,315	287.67	13	0.4	235	18.08	11	0.3	225	20.45
NEGATIVE	22	0.2	190	8.64	12	0.1	59	4.92	17	0.2	97	5.71
S 0- 10	5,896	2.0	19,567	3.32	3,622	1.2	9,287	2.56	4,739	1.6	13,389	2.83
U 10- 20	5,112	1.9	21,523	4.21	3,368	1.2	11,505	3.42	4,066	1.5	13,507	3.32
B 20- 30	4,307	2.1	20,130	4.67	3,068	1.3	12,719	4.15	3,331	1.6	12,290	3.69
T 30- 40	3,307	2.2	18,504	5.60	2,513	1.7	13,261	5.28	2,505	1.6	11,961	4.77
O 40- 60	4,259	2.0	28,890	6.78	3,193	1.5	21,178	6.63	3,108	1.5	18,125	5.83
T 60-100	3,604	2.2	30,428	8.44	2,720	1.6	20,480	7.53	2,577	1.5	17,446	6.77
100+	1,198	1.6	19,147	15.98	900	1.2	10,759	11.95	851	1.1	9,930	11.67
TOTAL	27,705	2.0	\$158,379	\$5.72	19,396	1.4	\$99,248	\$5.12	21,194	1.5	\$96,745	\$4.56

TABLE K: OREGON ITEMIZED DEDUCTIONS AND STATE TAX ITEMIZED ON FEDERAL RETURN

1997 PERSONAL INCOME TAX REPORTS

FOR ALL FULL-YEAR RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	FEDERAL ITEMIZED DEDUCTIONS				STATE TAX ITEMIZED ON FEDERAL RETURN				OREGON MEDICAL DEDUCTION				TOTAL OREGON ITEMIZED DEDUCTIONS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	2,832	58.3	47,614	16,813	1,312	27.0	4,296	3,274	4	0.1	11	2,847	2,832	58.3	43,318	15,296
NEG <10	2,060	36.7	21,742	10,554	904	16.1	1,320	1,460	10	0.2	11	1,132	2,060	36.7	20,422	9,914
0- 2	1,569	3.1	14,115	8,996	618	1.2	547	886	575	1.1	80	140	1,569	3.1	13,567	8,647
2- 4	2,186	3.5	18,980	8,683	930	1.5	797	858	937	1.5	222	237	2,186	3.5	18,183	8,318
4- 6	3,525	5.8	27,717	7,863	1,639	2.7	1,025	626	1,658	2.7	648	391	3,525	5.8	26,692	7,572
6- 8	5,797	9.7	44,585	7,691	2,852	4.8	1,377	483	3,228	5.4	1,809	560	5,797	9.7	43,208	7,454
8- 10	7,776	13.4	62,074	7,983	4,539	7.8	2,456	541	4,511	7.8	3,081	683	7,776	13.4	59,618	7,667
10- 12	9,156	16.1	80,481	8,790	5,829	10.2	3,193	548	5,364	9.4	4,462	832	9,156	16.1	77,288	8,441
12- 14	10,287	18.2	86,843	8,442	7,136	12.6	4,272	599	5,945	10.5	5,790	974	10,287	18.2	82,571	8,027
14- 16	11,355	20.9	99,270	8,742	8,657	15.9	6,099	705	6,141	11.3	6,765	1,102	11,355	20.9	93,170	8,205
16- 18	11,673	22.2	104,132	8,921	9,465	18.0	7,566	799	5,942	11.3	7,361	1,239	11,673	22.2	96,565	8,273
18- 20	12,158	24.6	110,275	9,070	10,302	20.9	9,600	932	5,662	11.5	7,690	1,358	12,158	24.6	100,674	8,280
20- 22	12,654	27.1	116,472	9,204	11,037	23.6	11,560	1,047	5,087	10.9	7,528	1,480	12,654	27.1	104,912	8,291
22- 24	12,850	29.8	119,141	9,272	11,744	27.2	13,833	1,178	4,438	10.3	7,123	1,605	12,850	29.8	105,308	8,195
24- 26	13,278	32.8	125,596	9,459	12,318	30.5	16,360	1,328	4,212	10.4	7,220	1,714	13,278	32.8	109,236	8,227
26- 28	13,728	36.1	131,496	9,579	12,904	34.0	18,712	1,450	3,843	10.1	7,019	1,826	13,728	36.1	112,783	8,216
28- 30	14,218	39.4	138,800	9,762	13,520	37.5	21,347	1,579	3,596	10.0	6,946	1,932	14,218	39.4	117,453	8,261
30- 32	14,555	43.1	146,673	10,077	13,918	41.3	24,026	1,726	3,319	9.8	6,743	2,032	14,555	43.1	122,647	8,426
32- 34	15,129	47.4	156,574	10,349	14,605	45.8	27,250	1,866	3,209	10.1	6,828	2,128	15,129	47.4	129,323	8,548
34- 36	15,104	50.6	159,543	10,563	14,636	49.0	28,992	1,981	2,925	9.8	6,514	2,227	15,104	50.6	130,551	8,643
36- 38	15,645	53.9	169,355	10,825	15,255	52.6	32,502	2,131	2,906	10.0	6,809	2,343	15,645	53.9	136,853	8,747
38- 40	15,767	57.6	175,060	11,103	15,405	56.2	34,927	2,267	2,809	10.3	6,856	2,441	15,767	57.6	140,132	8,888
40- 45	39,766	62.7	463,840	11,664	39,007	61.6	98,837	2,534	6,576	10.4	16,724	2,543	39,766	62.7	365,003	9,179
45- 50	38,072	68.7	470,931	12,369	37,543	67.7	107,574	2,865	5,654	10.2	15,311	2,708	38,072	68.7	363,357	9,544
50- 55	36,481	74.1	477,834	13,098	36,035	73.2	115,314	3,200	5,440	11.1	15,662	2,879	36,481	74.1	362,521	9,937
55- 60	34,140	79.3	474,641	13,903	33,804	78.5	120,067	3,552	5,007	11.6	15,488	3,093	34,140	79.3	354,574	10,386
60- 70	57,074	84.2	865,512	15,165	56,576	83.5	231,656	4,095	8,463	12.5	28,235	3,336	57,074	84.2	633,855	11,106
70- 80	41,478	88.9	700,412	16,886	41,163	88.3	199,534	4,847	6,064	13.0	21,850	3,603	41,478	88.9	500,878	12,076
80- 90	28,456	91.2	533,189	18,737	28,293	90.7	159,284	5,630	4,169	13.4	15,877	3,808	28,456	91.2	373,905	13,140
90-100	19,603	92.7	401,702	20,492	19,492	92.2	124,947	6,410	3,003	14.2	12,032	4,007	19,603	92.7	276,755	14,118
100-125	27,430	93.5	639,934	23,330	27,250	92.9	208,145	7,638	4,506	15.4	19,029	4,223	27,430	93.5	431,789	15,742
125-150	12,987	94.1	355,812	27,398	12,888	93.4	121,521	9,429	2,301	16.7	10,403	4,521	12,987	94.1	234,291	18,040
150-200	12,708	94.6	417,531	32,856	12,625	93.9	150,248	11,901	2,313	17.2	11,368	4,915	12,708	94.6	267,283	21,033
200-300	9,039	94.8	372,561	41,217	8,992	94.4	150,574	16,745	1,653	17.3	8,469	5,124	9,039	94.8	221,986	24,559
300-500	4,785	94.6	272,291	56,905	4,758	94.1	121,343	25,503	847	16.7	4,413	5,210	4,785	94.6	150,948	31,546
500+	3,396	94.8	579,509	170,645	3,376	94.2	271,093	80,300	673	18.8	4,187	6,222	3,396	94.8	308,416	90,817
NEGATIVE	4,892	46.7	69,356	14,177	2,216	21.2	5,616	2,534	14	0.1	23	1,622	4,892	46.7	63,740	13,029
S 0- 10	20,853	7.1	167,471	8,031	10,578	3.6	6,203	586	10,909	3.7	5,840	535	20,853	7.1	161,268	7,734
U 10- 20	54,629	20.2	481,000	8,805	41,389	15.3	30,730	742	29,054	10.8	32,068	1,104	54,629	20.2	450,270	8,242
B 20- 30	66,728	32.6	631,504	9,464	61,523	30.1	81,812	1,330	21,176	10.4	35,835	1,692	66,728	32.6	549,692	8,238
T 30- 40	76,200	50.2	807,204	10,593	73,819	48.6	147,698	2,001	15,168	10.0	33,749	2,225	76,200	50.2	659,507	8,655
O 40- 60	148,459	70.3	1,887,247	12,712	146,389	69.3	441,792	3,018	22,677	10.7	63,185	2,786	148,459	70.3	1,445,455	9,736
T 60-100	146,611	87.9	2,500,816	17,057	145,524	87.3	715,422	4,916	21,699	13.0	77,994	3,594	146,611	87.9	1,785,393	12,178
100+	70,345	94.1	2,637,638	37,496	69,889	93.5	1022924	14,636	12,293	16.4	57,870	4,708	70,345	94.1	1,614,714	22,954
TOTAL	588,717	42.6	\$9,182,235	\$15,597	551,327	39.9	\$2,452,197	\$4,448	132,990	9.6	\$306,564	\$2,305	588,717	42.6	\$6,730,039	\$11,432

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

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	BASIC FEDERAL TAX	FEDERAL ALT-MIN TAX	FEDERAL TAX ON IRAs	TOTAL FEDERAL TAX	FEDERAL TAX CREDITS	NET FEDERAL TAX	EARNED INCOME CREDIT
NEG >10	4,856	0	460	176	636	0	636	464
NEG <10	5,618	0	114	40	153	0	153	517
0- 2	51,093	740	3	34	777	5	772	843
2- 4	63,114	1,800	19	37	1,856	11	1,845	3,401
4- 6	60,328	3,786	32	79	3,898	10	3,888	7,266
6- 8	59,590	6,966	28	87	7,081	12	7,069	11,691
8- 10	57,832	13,803	42	99	13,944	66	13,879	15,841
10- 12	57,004	21,313	19	158	21,491	110	21,381	17,285
12- 14	56,668	30,074	114	192	30,380	311	30,069	16,955
14- 16	54,386	39,935	8	228	40,171	585	39,585	15,296
16- 18	52,696	51,187	8	260	51,455	813	50,642	13,262
18- 20	49,396	60,445	15	301	60,761	967	59,794	10,131
20- 22	46,743	68,525	0	321	68,847	997	67,850	8,011
22- 24	43,165	74,481	24	362	74,866	970	73,896	5,356
24- 26	40,447	80,120	59	341	80,519	948	79,572	3,024
26- 28	38,008	84,703	75	366	85,144	956	84,189	1,429
28- 30	36,048	89,310	21	452	89,783	884	88,899	246
30- 32	33,732	91,106	84	412	91,602	919	90,684	0
32- 34	31,888	94,305	40	471	94,816	929	93,887	0
34- 36	29,869	96,767	29	465	97,261	894	96,367	0
36- 38	29,022	102,245	54	496	102,795	986	101,809	0
38- 40	27,392	103,916	13	537	104,466	975	103,491	0
40- 45	63,373	268,859	87	1,265	270,211	2,468	267,743	0
45- 50	55,449	272,126	95	1,349	273,571	2,515	271,056	0
50- 55	49,217	271,638	231	1,404	273,274	2,476	270,797	0
55- 60	43,053	266,312	151	1,309	267,771	2,360	265,411	0
60- 70	67,769	501,691	521	2,495	504,707	3,863	500,844	0
70- 80	46,631	437,230	971	1,994	440,196	3,038	437,158	0
80- 90	31,190	360,353	1,206	1,544	363,103	2,078	361,025	0
90-100	21,151	291,929	1,877	1,223	295,029	1,669	293,360	0
100-125	29,343	513,481	5,800	2,138	521,420	2,514	518,906	0
125-150	13,797	324,533	4,688	1,069	330,290	1,675	328,615	0
150-200	13,439	435,267	11,868	894	448,029	2,540	445,489	0
200-300	9,530	503,793	16,505	581	520,879	2,771	518,109	0
300-500	5,058	481,392	16,495	258	498,145	2,960	495,185	0
500+	3,584	1,373,714	21,778	87	1,395,579	11,719	1,383,860	0
NEGATIVE	10,474	0	573	216	789	0	789	981
S 0- 10	291,957	27,096	124	336	27,556	103	27,452	39,042
U 10- 20	270,150	202,954	164	1,140	204,258	2,786	201,472	72,928
B 20- 30	204,411	397,139	178	1,841	399,159	4,754	394,405	18,066
T 30- 40	151,903	488,339	220	2,381	490,940	4,702	486,237	0
O 40- 60	211,092	1,078,936	565	5,326	1,084,826	9,819	1,075,007	0
T 60-100	166,741	1,591,202	4,576	7,256	1,603,035	10,648	1,592,386	0
100+	74,751	3,632,179	77,135	5,027	3,714,342	24,179	3,690,163	0
TOTAL	1,381,479	7,417,846	83,535	23,523	7,524,904	56,992	7,467,912	131,016

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

AGI LEVEL (\$000)	BASIC FEDERAL TAX				ALTERNATE MINIMUM TAX				FEDERAL TAX ON IRAs				NET FEDERAL TAX			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	24	0.5	460	19,162	152	3.1	176	1,160	176	3.6	636	3,615
NEG <10	0	0.0	0	0	22	0.4	114	5,160	109	1.9	40	364	132	2.3	153	1,161
0- 2	13,120	25.7	740	56	11	0.0	3	258	118	0.2	34	287	11,723	22.9	772	66
2- 4	14,981	23.7	1,800	120	72	0.1	19	261	182	0.3	37	204	13,263	21.0	1,845	139
4- 6	21,367	35.4	3,786	177	68	0.1	32	469	294	0.5	79	270	19,378	32.1	3,888	201
6- 8	27,320	45.8	6,966	255	30	0.1	28	938	357	0.6	87	243	24,918	41.8	7,069	284
8- 10	36,923	63.8	13,803	374	22	0.0	42	1,902	402	0.7	99	246	34,313	59.3	13,879	404
10- 12	35,711	62.6	21,313	597	13	0.0	19	1,467	516	0.9	158	307	33,358	58.5	21,381	641
12- 14	40,293	71.1	30,074	746	11	0.0	114	10,338	623	1.1	192	309	37,337	65.9	30,069	805
14- 16	46,383	85.3	39,935	861	7	0.0	8	1,113	710	1.3	228	321	42,980	79.0	39,585	921
16- 18	46,937	89.1	51,187	1,091	6	0.0	8	1,385	801	1.5	260	325	44,188	83.9	50,642	1,146
18- 20	45,875	92.9	60,445	1,318	5	0.0	15	2,972	817	1.7	301	369	43,462	88.0	59,794	1,376
20- 22	44,549	95.3	68,525	1,538	1	0.0	0	272	879	1.9	321	365	42,526	91.0	67,850	1,595
22- 24	41,685	96.6	74,481	1,787	6	0.0	24	3,951	963	2.2	362	376	40,120	92.9	73,896	1,842
24- 26	39,488	97.6	80,120	2,029	14	0.0	59	4,189	920	2.3	341	370	38,282	94.6	79,572	2,079
26- 28	37,332	98.2	84,703	2,269	11	0.0	75	6,815	890	2.3	366	411	36,341	95.6	84,189	2,317
28- 30	35,589	98.7	89,310	2,509	6	0.0	21	3,471	973	2.7	452	465	34,673	96.2	88,899	2,564
30- 32	33,370	98.9	91,106	2,730	10	0.0	84	8,426	1,020	3.0	412	404	32,678	96.9	90,684	2,775
32- 34	31,593	99.1	94,305	2,985	16	0.1	40	2,496	949	3.0	471	496	30,965	97.1	93,887	3,032
34- 36	29,650	99.3	96,767	3,264	20	0.1	29	1,428	922	3.1	465	504	29,141	97.6	96,367	3,307
36- 38	28,843	99.4	102,245	3,545	19	0.1	54	2,836	992	3.4	496	500	28,393	97.8	101,809	3,586
38- 40	27,272	99.6	103,916	3,810	16	0.1	13	829	1,009	3.7	537	532	26,852	98.0	103,491	3,854
40- 45	63,139	99.6	268,859	4,258	57	0.1	87	1,528	2,391	3.8	1,265	529	62,294	98.3	267,743	4,298
45- 50	55,316	99.8	272,126	4,919	68	0.1	95	1,403	2,363	4.3	1,349	571	54,678	98.6	271,056	4,957
50- 55	49,138	99.8	271,638	5,528	81	0.2	231	2,857	2,230	4.5	1,404	629	48,670	98.9	270,797	5,564
55- 60	42,984	99.8	266,312	6,196	93	0.2	151	1,619	1,996	4.6	1,309	656	42,656	99.1	265,411	6,222
60- 70	67,699	99.9	501,691	7,411	236	0.3	521	2,209	3,280	4.8	2,495	761	67,272	99.3	500,844	7,445
70- 80	46,591	99.9	437,230	9,384	335	0.7	971	2,900	2,298	4.9	1,994	868	46,330	99.4	437,158	9,436
80- 90	31,159	99.9	360,353	11,565	350	1.1	1,206	3,445	1,438	4.6	1,544	1,074	30,990	99.4	361,025	11,650
90-100	21,136	99.9	291,929	13,812	381	1.8	1,877	4,927	982	4.6	1,223	1,245	21,049	99.5	293,360	13,937
100-125	29,325	99.9	513,481	17,510	827	2.8	5,800	7,013	1,294	4.4	2,138	1,653	29,239	99.6	518,906	17,747
125-150	13,789	99.9	324,533	23,536	612	4.4	4,688	7,661	542	3.9	1,069	1,972	13,766	99.8	328,615	23,871
150-200	13,422	99.9	435,267	32,429	1,076	8.0	11,868	11,030	392	2.9	894	2,280	13,406	99.8	445,489	33,231
200-300	9,517	99.9	503,793	52,936	1,548	16.2	16,505	10,662	206	2.2	581	2,823	9,518	99.9	518,109	54,435
300-500	5,052	99.9	481,392	95,287	1,202	23.8	16,495	13,723	90	1.8	258	2,867	5,052	99.9	495,185	98,018
500+	3,578	99.8	1,373,714	383,933	665	18.6	21,778	32,749	34	0.9	87	2,557	3,578	99.8	1,383,860	386,769
NEGATIVE	0	0.0	0	0	46	0.4	573	12,465	261	2.5	216	828	308	2.9	789	2,563
S 0- 10	113,711	38.9	27,096	238	203	0.1	124	608	1,353	0.5	336	248	103,595	35.5	27,452	265
U 10- 20	215,199	79.7	202,954	943	42	0.0	164	3,899	3,467	1.3	1,140	329	201,325	74.5	201,472	1,001
B 20- 30	198,643	97.2	397,139	1,999	38	0.0	178	4,695	4,625	2.3	1,841	398	191,942	93.9	394,405	2,055
T 30- 40	150,728	99.2	488,339	3,240	81	0.1	220	2,715	4,892	3.2	2,381	487	148,029	97.4	486,237	3,285
O 40- 60	210,577	99.8	1,078,936	5,124	299	0.1	565	1,888	8,980	4.3	5,326	593	208,298	98.7	1,075,007	5,161
T 60-100	166,585	99.9	1,591,202	9,552	1,302	0.8	4,576	3,514	7,998	4.8	7,256	907	165,641	99.3	1,592,386	9,613
100+	74,683	99.9	3,632,179	48,635	5,930	7.9	77,135	13,008	2,558	3.4	5,027	1,965	74,559	99.7	3,690,163	49,493
TOTAL	1,130,126	81.8	\$7,417,846	\$6,564	7,941	0.6	\$83,535	\$10,519	34,134	2.5	\$23,523	\$689	1,093,697	79.2	\$7,467,912	\$6,828

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

AGI LEVEL (\$000)	FEDERAL CHILD CARE CREDIT				FEDERAL ELDERLY CREDIT				FEDERAL ADOPTION CREDIT				FEDERAL FOREIGN TAX CREDIT			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% 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	0	0.0	0	0
NEG <10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
0- 2	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	474	0.9	5	11
2- 4	0	0.0	0	0	1	0.0	0	60	0	0.0	0	0	503	0.8	9	18
4- 6	0	0.0	0	0	4	0.0	1	129	0	0.0	0	0	347	0.6	7	21
6- 8	2	0.0	0	100	45	0.1	2	48	0	0.0	0	0	297	0.5	8	25
8- 10	25	0.0	2	85	347	0.6	45	130	1	0.0	0	249	327	0.6	11	35
10- 12	330	0.6	30	91	202	0.4	57	281	1	0.0	0	56	293	0.5	12	42
12- 14	981	1.7	219	223	208	0.4	53	256	0	0.0	0	56	287	0.5	13	44
14- 16	1,624	3.0	474	292	276	0.5	52	187	3	0.0	2	792	315	0.6	19	61
16- 18	1,914	3.6	691	361	182	0.3	29	160	4	0.0	1	249	347	0.7	31	90
18- 20	2,051	4.2	837	408	89	0.2	20	226	3	0.0	1	307	410	0.8	24	57
20- 22	2,075	4.4	836	403	36	0.1	12	324	6	0.0	4	740	399	0.9	26	64
22- 24	1,977	4.6	795	402	38	0.1	6	154	4	0.0	1	332	351	0.8	26	73
24- 26	1,870	4.6	735	393	14	0.0	1	36	12	0.0	10	867	384	0.9	28	72
26- 28	1,796	4.7	691	385	0	0.0	0	0	16	0.0	20	1,222	377	1.0	29	76
28- 30	1,761	4.9	622	353	0	0.0	0	0	7	0.0	8	1,100	382	1.1	33	88
30- 32	1,788	5.3	627	351	0	0.0	0	0	7	0.0	6	836	402	1.2	36	90
32- 34	1,804	5.7	642	356	0	0.0	0	0	16	0.1	19	1,170	377	1.2	33	87
34- 36	1,680	5.6	585	348	0	0.0	0	0	9	0.0	15	1,638	404	1.4	33	81
36- 38	1,834	6.3	637	347	0	0.0	0	0	17	0.1	28	1,619	409	1.4	47	114
38- 40	1,871	6.8	666	356	0	0.0	0	0	19	0.1	25	1,320	388	1.4	30	78
40- 45	4,583	7.2	1,665	363	0	0.0	0	0	47	0.1	83	1,759	1,089	1.7	118	108
45- 50	4,537	8.2	1,683	371	0	0.0	0	0	49	0.1	112	2,276	1,028	1.9	134	131
50- 55	4,383	8.9	1,680	383	0	0.0	0	0	49	0.1	144	2,941	1,040	2.1	128	123
55- 60	4,027	9.4	1,588	394	0	0.0	0	0	30	0.1	84	2,806	1,086	2.5	196	181
60- 70	6,281	9.3	2,494	397	0	0.0	0	0	86	0.1	212	2,468	2,112	3.1	345	164
70- 80	4,391	9.4	1,772	403	0	0.0	0	0	87	0.2	201	2,307	1,805	3.9	347	192
80- 90	2,786	8.9	1,118	401	0	0.0	0	0	45	0.1	93	2,069	1,596	5.1	259	163
90-100	1,766	8.3	709	402	0	0.0	0	0	28	0.1	42	1,489	1,328	6.3	342	257
100-125	2,058	7.0	819	398	0	0.0	0	0	29	0.1	27	914	2,418	8.2	648	268
125-150	847	6.1	349	412	0	0.0	0	0	1	0.0	1	513	1,563	11.3	440	282
150-200	780	5.8	334	429	0	0.0	0	0	0	0.0	0	513	2,031	15.1	785	387
200-300	444	4.7	190	427	0	0.0	0	0	0	0.0	0	513	1,838	19.3	949	517
300-500	222	4.4	101	453	0	0.0	0	0	0	0.0	0	513	1,237	24.5	941	761
500+	96	2.7	54	563	0	0.0	0	0	0	0.0	0	513	1,224	34.2	3,818	3,119
NEGATIVE	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
S 0- 10	27	0.0	2	86	397	0.1	48	121	1	0.0	0	249	1,948	0.7	41	21
U 10- 20	6,900	2.6	2,251	326	957	0.4	211	220	11	0.0	4	395	1,652	0.6	99	60
B 20- 30	9,479	4.6	3,680	388	88	0.0	18	205	45	0.0	43	965	1,893	0.9	141	75
T 30- 40	8,977	5.9	3,158	352	0	0.0	0	0	68	0.0	92	1,352	1,980	1.3	179	90
O 40- 60	17,530	8.3	6,615	377	0	0.0	0	0	175	0.1	423	2,414	4,243	2.0	576	136
T 60-100	15,224	9.1	6,093	400	0	0.0	0	0	246	0.1	548	2,227	6,841	4.1	1,294	189
100+	4,447	5.9	1,846	415	0	0.0	0	0	30	0.0	27	901	10,311	13.8	7,582	735
TOTAL	62,584	4.5	\$23,644	\$378	1,442	0.1	\$277	\$192	576	0.0	\$1,137	\$1,974	28,868	2.1	\$9911623	\$343

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

1997 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	FEDERAL OTHER CREDITS				TOTAL NON-REFUNDABLE FEDERAL CREDITS				REFUNDABLE FEDERAL EARNED INCOME CREDIT			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	0	0.0	0	0	487	10.0	464	953
NEG <10	0	0.0	0	0	0	0.0	0	0	702	12.5	517	736
0- 2	9	0.0	0	23	483	0.9	5	11	2,758	5.4	843	306
2- 4	12	0.0	2	159	515	0.8	11	22	5,343	8.5	3,401	637
4- 6	12	0.0	2	145	360	0.6	10	27	7,436	12.3	7,266	977
6- 8	16	0.0	2	104	359	0.6	12	32	8,729	14.6	11,691	1,339
8- 10	35	0.1	7	190	731	1.3	66	90	8,921	15.4	15,841	1,776
10- 12	36	0.1	10	291	856	1.5	110	128	6,131	10.8	17,285	2,819
12- 14	66	0.1	26	398	1,534	2.7	311	203	6,429	11.3	16,955	2,637
14- 16	89	0.2	38	432	2,293	4.2	585	255	6,689	12.3	15,296	2,287
16- 18	104	0.2	60	573	2,539	4.8	813	320	6,824	12.9	13,262	1,943
18- 20	127	0.3	86	677	2,671	5.4	967	362	6,405	13.0	10,131	1,582
20- 22	172	0.4	119	693	2,660	5.7	997	375	6,530	14.0	8,011	1,227
22- 24	178	0.4	142	797	2,528	5.9	970	384	6,051	14.0	5,356	885
24- 26	208	0.5	174	836	2,471	6.1	948	384	5,094	12.6	3,024	594
26- 28	248	0.7	216	870	2,413	6.3	956	396	3,154	8.3	1,429	453
28- 30	231	0.6	220	954	2,349	6.5	884	376	1,571	4.4	246	156
30- 32	257	0.8	250	971	2,422	7.2	919	379	0	0.0	0	0
32- 34	229	0.7	235	1,028	2,390	7.5	929	389	0	0.0	0	0
34- 36	232	0.8	261	1,127	2,298	7.7	894	389	0	0.0	0	0
36- 38	243	0.8	275	1,130	2,456	8.5	986	401	0	0.0	0	0
38- 40	225	0.8	253	1,124	2,455	9.0	975	397	0	0.0	0	0
40- 45	537	0.8	603	1,123	6,142	9.7	2,468	402	0	0.0	0	0
45- 50	455	0.8	587	1,290	5,954	10.7	2,515	422	0	0.0	0	0
50- 55	436	0.9	525	1,203	5,791	11.8	2,476	428	0	0.0	0	0
55- 60	346	0.8	492	1,421	5,376	12.5	2,360	439	0	0.0	0	0
60- 70	595	0.9	812	1,365	8,848	13.1	3,863	437	0	0.0	0	0
70- 80	484	1.0	718	1,484	6,562	14.1	3,038	463	0	0.0	0	0
80- 90	409	1.3	607	1,484	4,658	14.9	2,078	446	0	0.0	0	0
90-100	340	1.6	577	1,696	3,330	15.7	1,669	501	0	0.0	0	0
100-125	645	2.2	1,021	1,583	4,875	16.6	2,514	516	0	0.0	0	0
125-150	480	3.5	886	1,845	2,710	19.6	1,675	618	0	0.0	0	0
150-200	681	5.1	1,421	2,086	3,246	24.2	2,540	783	0	0.0	0	0
200-300	640	6.7	1,632	2,549	2,697	28.3	2,771	1,027	0	0.0	0	0
300-500	419	8.3	1,918	4,578	1,710	33.8	2,960	1,731	0	0.0	0	0
500+	491	13.7	7,847	15,981	1,591	44.4	11,719	7,366	0	0.0	0	0
NEGATIVE	0	0.0	0	0	0	0.0	0	0	1,189	11.4	981	825
S 0- 10	84	0.0	12	145	2,448	0.8	103	42	33,187	11.4	39,042	1,176
U 10- 20	422	0.2	221	523	9,893	3.7	2,786	282	32,478	12.0	72,928	2,245
B 20- 30	1,037	0.5	871	840	12,421	6.1	4,754	383	22,400	11.0	18,066	807
T 30- 40	1,186	0.8	1,274	1,074	12,021	7.9	4,702	391	0	0.0	0	0
O 40- 60	1,774	0.8	2,206	1,243	23,263	11.0	9,819	422	0	0.0	0	0
T 60-100	1,828	1.1	2,714	1,485	23,398	14.0	10,648	455	0	0.0	0	0
100+	3,356	4.5	14,724	4,387	16,829	22.5	24,179	1,437	0	0.0	0	0
TOTAL	9,687	0.7	\$22,022	\$2,273	100,273	7.3	\$56,992	\$568	89,254	6.5	\$131,016	\$1,468

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

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & I ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	20	42	-2,765	5,067	410	2	239	1,651	144	0	144	5	2	136
NEG <10	9	7	-22	353	8	0	50	272	23	0	23	1	0	22
0- 2	12,259	39	16,981	586	156	635	11,925	4,855	255	1	256	5	0	250
2- 4	30,990	76	92,489	635	637	1,645	50,677	40,165	2,029	0	2,029	10	7	2,012
4- 6	40,201	17,824	202,342	384	867	3,454	71,400	127,005	7,130	0	7,130	2,281	97	4,752
6- 8	40,911	29,186	285,812	777	1,365	6,356	80,530	198,338	12,092	1	12,092	3,736	186	8,171
8- 10	40,302	38,425	362,985	752	2,036	12,542	88,718	260,441	16,911	0	16,911	4,918	371	11,622
10- 12	43,043	51,664	473,624	1,101	2,992	19,512	108,349	343,872	23,326	0	23,327	6,613	683	16,031
12- 14	46,432	66,277	603,517	1,535	3,982	27,519	127,986	445,565	30,947	0	30,947	8,483	1,234	21,230
14- 16	47,119	75,826	706,860	1,894	5,157	36,491	139,401	527,705	37,459	0	37,459	9,706	1,502	26,251
16- 18	47,307	81,304	804,140	1,488	6,501	46,875	147,559	604,693	43,997	1	43,997	10,407	1,615	31,975
18- 20	45,446	80,692	863,288	1,479	7,755	55,352	150,593	651,066	48,388	1	48,389	10,329	1,637	36,423
20- 22	43,869	81,076	920,597	1,471	9,041	63,203	154,479	695,345	52,480	0	52,480	10,378	1,611	40,491
22- 24	41,147	77,748	945,816	2,731	10,903	69,283	153,751	714,611	54,735	0	54,735	9,952	1,386	43,397
24- 26	38,887	75,493	971,947	1,502	14,266	74,793	153,486	730,904	56,610	0	56,610	9,663	1,278	45,669
26- 28	36,852	73,372	994,777	1,510	17,248	78,739	154,622	745,677	58,321	0	58,321	9,392	1,119	47,810
28- 30	35,234	71,720	1,021,400	1,313	20,382	80,671	157,625	764,035	60,233	0	60,233	9,180	1,043	50,010
30- 32	33,136	69,990	1,026,752	1,967	22,957	80,252	158,905	766,606	60,814	0	60,814	8,959	923	50,932
32- 34	31,376	68,973	1,035,159	1,589	25,692	79,467	161,188	770,401	61,426	0	61,426	8,829	856	51,742
34- 36	29,514	66,843	1,032,635	1,538	27,443	77,856	160,575	768,299	61,564	0	61,564	8,556	762	52,246
36- 38	28,684	66,580	1,060,950	2,080	30,353	77,687	164,043	790,948	63,708	0	63,708	8,522	715	54,471
38- 40	27,108	64,540	1,057,106	1,581	32,096	74,974	164,069	787,548	63,703	0	63,703	8,261	595	54,847
40- 45	62,845	155,052	2,667,156	3,748	88,474	178,325	414,909	1,989,197	162,010	0	162,010	19,847	1,156	141,007
45- 50	55,081	141,389	2,614,065	4,109	91,926	159,665	401,352	1,965,233	161,524	0	161,525	18,098	982	142,445
50- 55	48,933	130,895	2,567,203	3,417	96,909	143,406	390,648	1,939,657	160,527	0	160,527	16,755	934	142,839
55- 60	42,842	118,027	2,460,862	3,300	97,938	126,395	373,410	1,866,419	155,437	2	155,439	15,107	903	139,428
60- 70	67,444	188,435	4,363,498	7,623	182,649	199,868	654,827	3,333,777	279,966	6	279,971	24,120	1,364	254,488
70- 80	46,462	132,250	3,470,673	5,285	141,439	138,090	510,281	2,686,147	227,754	1	227,755	16,928	1,033	209,795
80- 90	31,096	88,803	2,634,060	5,126	102,868	92,485	377,527	2,066,306	176,546	0	176,546	11,367	822	164,357
90-100	21,098	60,292	1,997,929	4,465	77,828	62,829	278,248	1,583,489	136,120	0	136,120	7,717	774	127,628
100-125	29,260	83,306	3,242,806	8,138	126,508	87,267	432,862	2,604,308	225,547	2	225,549	10,663	1,849	213,037
125-150	13,762	39,353	1,875,450	5,218	69,422	41,086	234,765	1,535,394	134,032	1	134,033	5,037	1,370	127,626
150-200	13,391	39,107	2,294,166	8,442	79,602	39,971	265,441	1,917,594	168,538	9	168,548	5,006	1,798	161,744
200-300	9,496	27,669	2,273,591	8,535	73,220	28,392	220,028	1,960,486	173,583	0	173,583	3,542	1,824	168,217
300-500	5,040	14,568	1,887,775	10,005	55,895	15,039	148,825	1,678,021	149,501	2	149,503	1,865	1,960	145,679
500+	3,573	9,973	4,925,062	26,197	119,811	10,634	302,852	4,517,963	405,547	30	405,576	1,277	8,579	395,721
NEGATIVE	29	49	-2,787	5,419	418	2	288	1,923	167	0	167	6	2	159
S 0- 10	164,663	85,550	960,609	3,134	5,061	24,633	303,250	630,804	38,416	2	38,418	10,950	661	26,807
U 10- 20	229,347	355,763	3,451,428	7,497	26,387	185,749	673,887	2,572,902	184,118	2	184,119	45,538	6,671	131,910
B 20- 30	195,989	379,409	4,854,537	8,526	71,840	366,689	773,963	3,650,571	282,379	1	282,379	48,564	6,437	227,377
T 30- 40	149,818	336,926	5,212,602	8,755	138,541	390,235	808,780	3,883,802	311,215	0	311,216	43,127	3,852	264,238
O 40- 60	209,701	545,363	10,309,287	14,575	375,247	607,790	1,580,318	7,760,506	639,498	2	639,500	69,806	3,975	565,719
T 60-100	166,100	469,780	12,466,161	22,498	504,784	493,272	1,820,884	9,669,719	820,386	7	820,393	60,132	3,993	756,268
100+	74,522	213,976	16,498,850	66,535	524,458	222,389	1,604,773	14,213,766	1,256,748	44	1,256,792	27,389	17,380	1,212,023
TOTAL	1,190,169	2,386,816	53,750,688	136,940	1,646,736	2,290,759	7,566,143	42,383,993	3,532,927	58	3,532,985	305,512	42,972	3,184,501

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

1997 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	4,836	10,174	-428,734	7,674	10,425	173	48,766	11	1	0	1	1	0	0
NEG <10	5,609	8,957	-18,660	895	2,091	72	28,666	1	0	0	0	0	0	0
0- 2	38,834	31,387	41,823	294	1,582	86	76,486	321	16	0	16	15	1	0
2- 4	32,124	45,354	96,338	176	1,971	104	82,056	27,840	1,393	0	1,393	1,318	76	0
4- 6	20,127	39,176	98,651	198	2,795	94	70,402	37,810	1,943	0	1,943	1,636	306	0
6- 8	18,679	43,849	130,488	196	4,080	98	79,935	59,524	3,083	0	3,083	2,401	682	0
8- 10	17,530	45,922	157,279	212	6,104	237	85,786	78,239	4,310	0	4,310	3,206	1,104	0
10- 12	13,961	40,550	153,223	274	7,348	403	83,220	79,221	4,610	0	4,610	3,189	1,421	0
12- 14	10,236	30,846	132,762	182	8,346	543	67,296	66,080	3,956	1	3,957	2,504	1,453	0
14- 16	7,267	21,083	108,600	168	9,672	788	58,541	49,085	3,024	0	3,024	1,607	1,416	0
16- 18	5,389	15,126	91,362	133	9,118	1,063	48,354	39,842	2,540	0	2,540	1,127	1,413	0
18- 20	3,950	11,030	74,848	80	7,980	1,185	39,964	31,424	2,062	0	2,062	817	1,245	0
20- 22	2,874	8,205	60,240	162	8,251	1,179	32,958	22,775	1,513	0	1,513	592	921	0
22- 24	2,018	6,046	46,283	69	6,530	1,050	24,920	17,400	1,181	0	1,181	440	741	0
24- 26	1,560	4,495	38,955	263	6,880	1,111	21,425	12,995	887	0	887	325	562	0
26- 28	1,156	3,250	31,162	122	6,187	968	17,222	9,454	656	0	656	233	423	0
28- 30	814	2,281	23,574	141	5,836	803	13,503	5,994	416	0	416	154	261	0
30- 32	596	1,675	18,441	143	4,287	562	11,561	4,073	284	0	284	111	173	0
32- 34	512	1,400	16,885	66	4,809	530	10,660	2,724	185	0	185	82	103	0
34- 36	355	976	12,426	60	3,810	384	8,135	1,757	119	0	119	59	60	0
36- 38	338	882	12,502	33	4,578	425	7,822	1,430	98	0	98	44	54	0
38- 40	284	665	11,052	60	4,089	403	7,000	991	67	0	67	30	36	0
40- 45	528	1,245	22,411	188	8,413	678	14,658	1,947	134	0	134	58	76	0
45- 50	368	813	17,433	102	6,141	569	10,881	1,953	148	0	148	35	112	0
50- 55	284	632	14,905	98	5,933	537	8,568	1,641	129	0	129	21	108	0
55- 60	211	431	12,124	100	5,134	399	7,377	1,118	87	0	87	15	72	0
60- 70	325	762	20,963	295	8,906	713	11,564	2,915	236	0	236	30	206	0
70- 80	169	408	12,522	81	5,036	372	6,454	2,222	184	0	184	20	164	0
80- 90	94	229	8,007	74	3,458	175	4,973	1,488	124	0	124	13	111	0
90-100	53	108	5,026	50	1,772	102	3,408	779	65	0	65	6	59	0
100-125	83	198	9,316	28	3,804	187	4,969	1,656	143	0	143	7	135	0
125-150	35	78	4,876	24	1,948	86	2,052	1,177	102	0	102	5	97	0
150-200	48	122	8,284	61	3,467	116	4,129	1,521	132	0	132	5	127	0
200-300	34	79	8,324	71	4,460	77	3,482	1,600	142	0	142	2	140	0
300-500	18	43	6,977	58	2,977	45	2,957	2,366	211	0	211	2	209	0
500+	11	29	9,356	71	1,941	24	6,147	4,064	364	0	364	2	362	0
NEGATIVE	10,445	19,131	-447,394	8,569	12,515	246	77,432	13	1	0	1	1	0	0
S 0- 10	127,294	205,688	524,578	1,075	16,532	619	394,665	203,733	10,745	0	10,745	8,575	2,170	0
U 10- 20	40,803	118,635	560,795	837	42,464	3,981	297,375	265,652	16,191	1	16,192	9,244	6,948	0
B 20- 30	8,422	24,277	200,214	757	33,684	5,110	110,028	68,619	4,652	0	4,653	1,745	2,908	0
T 30- 40	2,085	5,598	71,306	362	21,573	2,304	45,178	10,975	752	0	752	327	425	0
O 40- 60	1,391	3,121	66,873	487	25,621	2,183	41,484	6,659	498	0	498	129	369	0
T 60-100	641	1,507	46,518	501	19,172	1,362	26,398	7,405	609	0	609	69	540	0
100+	229	549	47,133	313	18,598	534	23,736	12,384	1,093	0	1,093	23	1,070	0
TOTAL	191,310	378,506	1,070,023	12,900	190,160	16,339	1,016,298	575,439	34,541	1	34,542	20,112	14,430	0

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

1997 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & I 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, 024	3, 728	-122, 069	1, 496	1, 389	33	5, 686	87	7	0	7	1	0	6
NEG <10	3, 558	4, 909	-10, 815	101	409	32	8, 294	7	0	0	0	0	0	0
0- 2	49, 524	28, 713	57, 189	618	1, 356	699	74, 844	5, 076	264	1	265	18	2	245
2- 4	60, 928	41, 704	182, 150	420	2, 046	1, 719	114, 550	67, 589	3, 395	0	3, 395	1, 318	82	1, 994
4- 6	56, 803	51, 471	283, 001	261	2, 793	3, 504	115, 110	162, 557	8, 952	0	8, 952	3, 826	397	4, 729
6- 8	53, 793	64, 123	375, 416	515	4, 049	6, 353	117, 257	248, 819	14, 671	1	14, 672	5, 791	841	8, 039
8- 10	50, 056	72, 076	449, 946	408	5, 659	12, 132	114, 885	318, 408	20, 054	0	20, 054	7, 439	1, 401	11, 215
10- 12	47, 848	76, 798	525, 869	627	7, 045	18, 257	114, 281	387, 661	25, 816	0	25, 816	8, 695	1, 949	15, 172
12- 14	46, 381	79, 034	602, 357	661	8, 062	25, 252	112, 711	457, 792	31, 574	1	31, 574	9, 413	2, 432	19, 730
14- 16	43, 031	76, 073	645, 006	375	8, 920	32, 371	104, 771	500, 367	35, 550	0	35, 550	9, 310	2, 541	23, 700
16- 18	41, 023	74, 334	697, 034	492	8, 474	40, 731	99, 348	549, 590	40, 256	1	40, 257	9, 214	2, 579	28, 464
18- 20	37, 238	68, 094	707, 020	539	7, 974	46, 407	89, 882	563, 786	42, 345	0	42, 345	8, 524	2, 355	31, 465
20- 22	34, 089	63, 752	715, 015	588	8, 211	51, 210	82, 525	574, 092	43, 901	0	43, 901	8, 024	1, 938	33, 939
22- 24	30, 315	57, 246	696, 559	1, 837	7, 532	53, 899	73, 362	563, 989	43, 834	0	43, 834	7, 235	1, 501	35, 098
24- 26	27, 169	52, 415	678, 796	503	8, 450	55, 575	65, 675	549, 973	43, 229	0	43, 229	6, 647	1, 167	35, 415
26- 28	24, 280	47, 680	655, 132	449	8, 164	55, 531	59, 061	533, 075	42, 324	0	42, 324	6, 059	905	35, 360
28- 30	21, 830	43, 445	632, 620	419	8, 988	53, 261	53, 675	517, 378	41, 423	0	41, 423	5, 527	685	35, 210
30- 32	19, 177	39, 458	594, 041	375	8, 373	49, 349	47, 818	489, 042	39, 396	0	39, 396	5, 033	524	33, 840
32- 34	16, 759	35, 782	552, 700	257	9, 046	44, 893	42, 525	456, 642	36, 982	0	36, 982	4, 562	389	32, 031
34- 36	14, 765	32, 513	516, 442	428	8, 618	40, 939	38, 160	429, 301	34, 923	0	34, 923	4, 148	351	30, 425
36- 38	13, 377	29, 944	494, 632	630	9, 941	37, 807	35, 012	412, 684	33, 737	0	33, 737	3, 817	303	29, 617
38- 40	11, 625	26, 850	453, 197	376	8, 943	33, 231	30, 937	380, 554	31, 232	0	31, 232	3, 427	237	27, 568
40- 45	23, 607	56, 416	1, 000, 175	1, 181	23, 834	68, 664	64, 564	844, 559	69, 706	0	69, 706	7, 199	409	62, 099
45- 50	17, 377	42, 943	823, 347	818	21, 728	50, 749	48, 876	702, 953	58, 469	0	58, 469	5, 483	308	52, 678
50- 55	12, 736	32, 007	667, 301	475	20, 127	37, 408	36, 696	573, 640	48, 039	0	48, 039	4, 084	253	43, 701
55- 60	8, 913	22, 616	511, 241	472	18, 341	26, 306	26, 213	440, 949	37, 140	2	37, 141	2, 888	162	34, 092
60- 70	10, 695	26, 872	688, 640	1, 420	31, 906	31, 564	32, 536	594, 277	50, 404	0	50, 404	3, 429	194	46, 781
70- 80	5, 153	12, 717	383, 919	512	20, 651	15, 289	15, 857	332, 710	28, 464	0	28, 464	1, 622	145	26, 698
80- 90	2, 734	6, 626	231, 187	655	12, 872	8, 078	8, 595	202, 326	17, 421	0	17, 421	846	129	16, 446
90-100	1, 548	3, 707	146, 365	392	8, 452	4, 605	4, 902	128, 812	11, 148	0	11, 148	474	91	10, 583
100-125	1, 913	4, 443	210, 944	482	12, 527	5, 699	6, 041	187, 176	16, 306	0	16, 306	567	179	15, 561
125-150	810	1, 853	110, 132	309	6, 070	2, 408	2, 526	99, 447	8, 724	0	8, 724	237	102	8, 385
150-200	731	1, 757	125, 208	289	6, 532	2, 169	2, 287	114, 524	10, 099	0	10, 099	224	178	9, 698
200-300	491	1, 191	116, 611	396	5, 211	1, 464	1, 524	108, 813	9, 655	0	9, 655	152	65	9, 438
300-500	273	647	102, 324	302	3, 553	813	834	97, 425	8, 691	0	8, 691	83	196	8, 413
500+	188	429	202, 715	628	9, 661	561	584	192, 537	17, 275	0	17, 275	55	338	16, 882
NEGATIVE	5, 582	8, 637	-132, 884	1, 597	1, 799	65	13, 980	93	7	0	7	1	0	6
S 0- 10	271, 104	258, 087	1, 347, 703	2, 223	15, 902	24, 407	536, 646	802, 449	47, 336	2	47, 337	18, 392	2, 723	26, 223
U 10- 20	215, 521	374, 333	3, 177, 287	2, 694	40, 476	163, 018	520, 993	2, 459, 195	175, 541	2	175, 543	45, 156	11, 855	118, 532
B 20- 30	137, 683	264, 538	3, 378, 122	3, 796	41, 344	269, 475	334, 299	2, 738, 508	214, 712	0	214, 712	33, 493	6, 197	175, 022
T 30- 40	75, 703	164, 547	2, 611, 013	2, 066	44, 922	206, 219	194, 452	2, 168, 223	176, 272	0	176, 272	20, 987	1, 803	153, 481
O 40- 60	62, 633	153, 982	3, 002, 064	2, 946	84, 030	183, 127	176, 348	2, 562, 100	213, 354	2	213, 355	19, 654	1, 132	192, 569
T 60-100	20, 130	49, 922	1, 450, 111	2, 980	73, 881	59, 536	61, 889	1, 258, 125	107, 437	0	107, 437	6, 371	558	100, 508
100+	4, 406	10, 320	867, 933	2, 406	43, 555	13, 114	13, 796	799, 923	70, 750	0	70, 750	1, 317	1, 057	68, 376
TOTAL	792, 762	1, 284, 366	15, 701, 349	20, 707	345, 908	918, 961	1, 852, 402	12, 788, 618	1, 005, 408	5	1, 005, 414	145, 370	25, 326	834, 718

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

1997 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	2,832	6,488	-309,430	11,244	9,445	142	43,318	1,575	137	0	137	5	2	130
NEG <10	2,060	4,055	-7,867	1,146	1,690	41	20,422	267	23	0	23	1	0	22
0- 2	1,569	2,713	1,614	262	382	22	13,567	100	7	0	7	2	0	5
2- 4	2,186	3,726	6,677	391	562	30	18,183	415	27	0	27	9	1	17
4- 6	3,525	5,529	17,992	321	868	44	26,692	2,259	121	0	121	92	6	23
6- 8	5,797	8,912	40,883	457	1,396	101	43,208	9,042	504	0	504	345	27	131
8- 10	7,776	12,271	70,318	556	2,482	648	59,618	20,272	1,166	0	1,167	686	74	407
10- 12	9,156	15,416	100,978	748	3,295	1,658	77,288	35,432	2,120	0	2,120	1,107	154	859
12- 14	10,287	18,089	133,922	1,055	4,265	2,810	82,571	53,853	3,329	0	3,330	1,575	256	1,499
14- 16	11,355	20,836	170,454	1,687	5,908	4,908	93,170	76,424	4,933	0	4,933	2,003	378	2,552
16- 18	11,673	22,096	198,467	1,130	7,145	7,207	96,565	94,945	6,280	0	6,280	2,320	450	3,511
18- 20	12,158	23,628	231,115	1,020	7,762	10,130	100,674	118,705	8,106	1	8,106	2,621	527	4,958
20- 22	12,654	25,529	265,823	1,045	9,081	13,171	104,912	144,027	10,092	0	10,092	2,946	594	6,552
22- 24	12,850	26,548	295,540	963	9,901	16,434	105,308	168,022	12,081	0	12,081	3,157	626	8,299
24- 26	13,278	27,573	332,107	1,262	12,696	20,330	109,236	193,926	14,268	0	14,268	3,341	672	10,254
26- 28	13,728	28,942	370,807	1,183	15,271	24,176	112,783	222,056	16,653	0	16,653	3,566	637	12,450
28- 30	14,218	30,556	412,354	1,034	17,230	28,213	117,453	252,651	19,226	0	19,226	3,807	619	14,800
30- 32	14,555	32,207	451,153	1,735	18,870	31,464	122,647	281,637	21,701	0	21,701	4,037	572	17,092
32- 34	15,129	34,591	499,343	1,397	21,454	35,104	129,323	316,483	24,629	0	24,629	4,349	570	19,711
34- 36	15,104	35,306	528,619	1,170	22,636	37,301	130,551	340,755	26,760	0	26,760	4,467	471	21,821
36- 38	15,645	37,518	578,820	1,483	24,990	40,305	136,853	379,694	30,069	0	30,069	4,749	467	24,853
38- 40	15,767	38,355	614,960	1,265	27,242	42,146	140,132	407,985	32,537	0	32,537	4,864	394	27,279
40- 45	39,766	99,881	1,689,392	2,755	73,054	110,338	365,003	1,146,585	92,437	0	92,437	12,706	824	78,908
45- 50	38,072	99,259	1,808,151	3,393	76,339	109,485	363,357	1,264,233	103,203	0	103,203	12,650	786	89,767
50- 55	36,481	99,520	1,914,807	3,040	82,715	106,536	362,521	1,367,659	112,617	0	112,617	12,691	788	99,138
55- 60	34,140	95,842	1,961,745	2,928	84,730	100,487	354,574	1,426,588	118,385	0	118,385	12,235	813	105,337
60- 70	57,074	162,325	3,695,822	6,498	159,649	169,017	633,855	2,742,415	229,798	6	229,803	20,720	1,376	207,707
70- 80	41,478	119,941	3,099,276	4,854	125,824	123,173	500,878	2,355,659	199,474	1	199,476	15,326	1,052	183,097
80- 90	28,456	82,406	2,410,880	4,545	93,454	84,582	373,905	1,865,468	159,248	0	159,248	10,534	804	147,911
90-100	19,603	56,693	1,856,590	4,123	71,148	58,326	276,755	1,455,457	125,038	0	125,038	7,250	743	117,045
100-125	27,430	79,061	3,041,178	7,685	117,786	81,754	431,789	2,418,788	209,383	2	209,385	10,104	1,806	197,476
125-150	12,987	37,578	1,770,194	4,933	65,299	38,764	234,291	1,437,124	125,410	1	125,411	4,805	1,365	119,240
150-200	12,708	37,472	2,177,243	8,213	76,537	37,918	267,283	1,804,591	158,571	9	158,580	4,787	1,747	152,046
200-300	9,039	26,557	2,165,304	8,209	72,468	27,004	221,986	1,853,273	164,070	0	164,070	3,392	1,899	158,780
300-500	4,785	13,964	1,792,429	9,761	55,319	14,272	150,948	1,582,962	141,021	2	141,023	1,784	1,973	137,266
500+	3,396	9,573	4,731,703	25,640	112,092	10,097	308,416	4,329,489	388,636	30	388,665	1,224	8,603	378,839
NEGATIVE	4,892	10,543	-317,297	12,391	11,135	183	63,740	1,843	160	0	160	6	2	153
S 0- 10	20,853	33,151	137,485	1,986	5,690	845	161,268	32,088	1,826	0	1,826	1,133	109	584
U 10- 20	54,629	100,065	834,936	5,641	28,376	26,712	450,270	379,358	24,768	1	24,769	9,625	1,765	13,379
B 20- 30	66,728	139,148	1,676,630	5,487	64,180	102,324	549,692	980,682	72,319	0	72,320	16,816	3,148	52,355
T 30- 40	76,200	177,977	2,672,895	7,051	115,192	186,320	659,507	1,726,553	135,696	0	135,696	22,466	2,474	110,756
O 40- 60	148,459	394,502	7,374,095	12,115	316,838	426,846	1,445,455	5,205,065	426,642	0	426,643	50,281	3,212	373,149
T 60-100	146,611	421,365	11,062,568	20,020	450,075	435,099	1,785,393	8,418,999	713,558	7	713,565	53,830	3,975	655,761
100+	70,345	204,205	15,678,051	64,442	499,501	209,809	1,614,714	13,426,227	1,187,091	44	1,187,135	26,095	17,393	1,143,647
TOTAL	588,717	1,480,956	39,119,362	129,132	1,490,988	1,388,138	6,730,039	30,170,815	2,562,060	53	2,562,113	180,254	32,076	2,349,783

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

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & I ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	1,658	1,716	-109,227	2,528	1,528	37	10,513	394	34	0	34	1	0	33
NEG <10	3,110	2,734	-9,191	381	441	26	10,633	216	19	0	19	1	0	18
0- 2	45,720	18,676	53,069	626	1,374	702	67,438	5,029	262	0	262	15	2	246
2- 4	54,480	24,479	162,356	581	2,072	1,722	101,241	63,969	3,216	0	3,216	1,153	64	1,999
4- 6	48,459	27,505	240,998	464	2,866	3,507	99,157	141,696	7,892	0	7,892	2,968	234	4,690
6- 8	43,627	32,878	304,373	664	4,186	6,302	101,813	199,391	12,137	1	12,137	3,857	349	7,932
8- 10	38,188	33,008	342,767	622	6,059	12,361	99,799	232,716	15,297	0	15,297	3,949	351	10,997
10- 12	33,830	31,473	371,385	932	7,195	19,032	91,616	260,745	18,363	0	18,363	3,842	341	14,180
12- 14	31,358	30,468	407,103	776	7,684	25,634	87,176	292,829	21,563	0	21,563	3,759	367	17,438
14- 16	28,864	28,849	432,565	835	7,811	31,278	83,240	315,808	23,978	0	23,978	3,584	363	20,031
16- 18	27,173	27,363	461,737	812	7,550	37,158	79,000	342,789	26,634	0	26,634	3,422	257	22,956
18- 20	25,034	25,327	475,301	769	7,714	41,152	73,935	356,231	28,159	1	28,160	3,182	173	24,805
20- 22	22,760	23,142	477,536	592	8,077	43,858	67,998	360,482	28,884	0	28,884	2,918	120	25,846
22- 24	20,747	21,136	476,743	1,915	8,108	45,835	63,577	362,811	29,392	0	29,392	2,677	78	26,638
24- 26	19,090	19,552	477,053	1,004	10,493	47,232	62,478	359,379	29,348	0	29,348	2,474	83	26,791
26- 28	17,435	17,936	470,512	851	11,515	46,969	60,790	353,423	29,070	0	29,070	2,271	79	26,721
28- 30	15,990	16,548	463,532	716	12,207	44,460	58,612	350,225	29,005	0	29,005	2,098	80	26,828
30- 32	14,111	14,639	437,096	1,031	12,295	39,958	54,859	331,889	27,649	0	27,649	1,856	69	25,724
32- 34	12,398	12,869	408,828	666	12,244	35,436	52,240	310,455	25,990	0	25,990	1,632	59	24,298
34- 36	10,814	11,343	378,147	978	11,857	31,190	49,057	287,755	24,194	0	24,194	1,440	69	22,685
36- 38	9,883	10,380	365,413	1,170	12,637	28,675	47,391	278,796	23,536	0	23,536	1,316	70	22,151
38- 40	8,717	9,222	339,845	642	13,705	25,398	44,822	257,267	21,783	0	21,783	1,168	62	20,552
40- 45	17,930	18,910	759,629	1,570	36,184	52,439	104,540	569,831	48,463	0	48,463	2,397	145	45,921
45- 50	13,190	13,927	624,885	1,726	34,905	38,677	88,659	465,557	39,827	0	39,827	1,764	151	37,913
50- 55	9,213	9,775	482,581	1,438	29,138	27,092	67,952	360,691	31,014	0	31,014	1,237	160	29,616
55- 60	6,571	6,982	376,843	1,193	23,445	19,417	52,936	283,172	24,452	0	24,452	885	122	23,446
60- 70	8,281	8,860	534,283	2,989	34,784	24,510	73,811	404,901	35,136	4	35,140	1,125	171	33,844
70- 80	4,711	5,022	351,062	1,530	23,272	13,997	48,495	267,401	23,324	0	23,324	637	153	22,534
80- 90	2,833	3,026	239,836	1,580	15,640	8,420	32,137	186,091	16,302	0	16,302	383	149	15,770
90-100	1,915	2,076	181,236	1,039	12,415	5,691	23,902	140,675	12,359	0	12,359	263	112	11,985
100-125	2,819	3,020	312,578	2,155	20,869	8,399	39,211	246,834	21,771	0	21,771	383	224	21,164
125-150	1,347	1,438	183,373	1,307	10,545	4,020	21,300	149,042	13,201	0	13,201	183	144	12,873
150-200	1,280	1,392	220,017	1,903	12,138	3,823	25,040	181,407	16,125	0	16,125	176	255	15,693
200-300	954	1,009	228,234	1,670	10,906	2,852	20,812	195,393	17,435	0	17,435	128	206	17,101
300-500	486	505	182,545	1,649	8,011	1,449	15,170	160,203	14,342	0	14,342	64	186	14,092
500+	373	378	460,190	2,961	20,866	1,116	38,900	402,494	36,165	0	36,165	48	710	35,407
NEGATIVE	4,768	4,450	-118,418	2,909	1,969	63	21,147	610	53	0	53	2	0	51
S 0- 10	230,474	136,546	1,103,562	2,956	16,556	24,594	469,449	642,799	38,803	1	38,804	11,941	999	25,864
U 10- 20	146,259	143,480	2,148,091	4,124	37,954	154,254	414,967	1,568,401	118,698	1	118,699	17,789	1,501	99,409
B 20- 30	96,022	98,314	2,365,376	5,077	50,400	228,353	313,454	1,786,320	145,700	0	145,701	12,438	439	132,823
T 30- 40	55,923	58,453	1,929,331	4,487	62,738	160,656	248,368	1,466,163	123,151	0	123,151	7,413	329	115,410
O 40- 60	46,904	49,594	2,243,937	5,927	123,671	137,625	314,087	1,679,251	143,756	0	143,756	6,283	578	136,895
T 60-100	17,740	18,984	1,306,417	7,138	86,111	52,618	178,346	999,068	87,122	4	87,126	2,409	584	84,133
100+	7,259	7,742	1,586,938	11,645	83,336	21,659	160,431	1,335,373	119,039	0	119,039	983	1,726	116,330
TOTAL	605,349	517,563	12,565,234	44,263	462,734	779,822	2,120,247	9,477,986	776,323	6	776,329	59,257	6,157	710,915

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

1997 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS		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		AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
				ADDS	SUBS							EXEMPT	OTHER				
NEG >10	18	0.00	-29,739	0	70	2	923	0	0	0	0	0	0	0	0.0		0.0
NEG <10	488	0.00	-1,522	37	28	4	779	5	0	0	0	0	0	0	-0.0	4.7	-0.4
0- 2	27,885	0.00	1,185	9	30	24	1,036	166	8	0	8	0	0	8	0.7	5.1	14.0
2- 4	31,257	0.00	2,981	3	39	54	1,630	1,268	64	0	64	0	0	63	2.1	5.0	42.5
4- 6	22,488	0.00	4,899	4	52	154	1,708	2,993	166	0	166	0	1	165	3.4	5.5	61.1
6- 8	12,489	0.00	6,900	7	73	415	1,731	4,695	285	0	285	0	1	284	4.1	6.0	68.0
8- 10	6,966	0.00	8,900	8	96	699	1,742	6,385	418	0	418	0	2	416	4.7	6.5	71.7
10- 12	3,927	0.00	10,911	22	134	984	1,721	8,108	572	0	572	0	2	570	5.2	7.0	74.3
12- 14	2,325	0.00	12,911	15	149	1,270	1,706	9,809	725	0	725	0	2	722	5.6	7.4	76.0
14- 16	1,340	0.00	14,934	17	214	1,515	1,754	11,487	876	0	876	0	3	873	5.8	7.6	76.9
16- 18	961	0.00	16,958	15	245	1,761	1,736	13,249	1,035	0	1,035	0	3	1,032	6.1	7.8	78.1
18- 20	690	0.00	18,914	22	217	1,991	1,654	15,075	1,198	0	1,198	0	2	1,196	6.3	7.9	79.7
20- 22	521	0.00	20,917	31	384	2,190	1,740	16,645	1,341	0	1,341	0	5	1,336	6.4	8.0	79.6
22- 24	385	0.00	22,936	13	264	2,414	2,079	18,367	1,495	0	1,495	0	8	1,487	6.5	8.1	80.1
24- 26	293	0.00	24,936	166	807	2,718	1,784	19,820	1,628	0	1,628	0	14	1,613	6.5	8.1	79.5
26- 28	215	0.00	26,948	114	387	2,813	1,904	21,964	1,819	0	1,819	0	16	1,803	6.7	8.2	81.5
28- 30	144	0.00	28,976	106	598	2,667	2,027	23,803	1,984	0	1,984	0	1	1,983	6.8	8.3	82.1
30- 32	111	0.00	31,034	10	456	2,774	2,215	25,704	2,156	0	2,156	0	15	2,142	6.9	8.3	82.8
32- 34	102	0.00	32,991	4	962	2,816	1,858	27,366	2,306	0	2,306	0	8	2,297	7.0	8.4	82.9
34- 36	66	0.00	34,938	165	309	2,818	2,479	29,497	2,496	0	2,496	0	2	2,494	7.1	8.5	84.4
36- 38	58	0.00	36,987	88	378	2,773	2,243	31,708	2,698	0	2,698	0	16	2,681	7.2	8.5	85.7
38- 40	51	0.00	38,969	29	888	2,704	2,584	32,822	2,795	0	2,795	0	19	2,776	7.1	8.5	84.2
40- 45	73	0.00	42,297	437	831	2,794	1,736	37,373	3,205	0	3,205	0	42	3,163	7.5	8.5	88.4
45- 50	52	0.00	47,308	970	2,180	2,824	1,938	41,335	3,564	0	3,564	0	68	3,496	7.4	8.5	87.4
50- 55	21	0.00	52,393	697	2,613	2,857	3,717	43,903	3,794	0	3,794	0	7	3,787	7.2	8.6	83.8
55- 60	20	0.00	57,066	2,276	1,200	2,995	2,561	52,587	4,574	0	4,574	0	55	4,519	7.9	8.6	92.1
60- 70	30	0.00	64,208	189	2,701	2,800	4,221	54,914	4,788	0	4,788	0	23	4,765	7.4	8.7	85.5
70- 80	28	0.00	75,441	602	4,075	3,000	4,444	64,524	5,648	0	5,648	0	16	5,632	7.5	8.7	85.5
80- 90	18	0.00	85,923	43	1,937	3,000	2,741	78,288	6,887	0	6,887	0	11	6,876	8.0	8.8	91.1
90-100	14	0.00	94,957	7	2,418	3,000	5,404	84,141	7,414	0	7,414	0	7	7,407	7.8	8.8	88.6
100-125	19	0.00	108,246	1,310	5,030	3,000	2,965	98,561	8,711	0	8,711	0	451	8,260	7.6	8.4	91.1
125-150	21	0.00	134,970	5	1,898	3,000	1,684	128,392	11,396	0	11,396	0	456	10,940	8.1	8.5	95.1
150-200	14	0.00	171,966	0	2,803	3,000	1,525	164,638	14,658	0	14,658	0	0	14,658	8.5	8.9	95.7
200-300	13	0.00	243,178	1,499	8,430	3,000	3,486	229,761	20,520	0	20,520	0	230	20,290	8.3	8.8	94.5
300-500	9	0.00	381,941	420	6,223	3,000	778	372,359	33,354	0	33,354	0	1,541	31,813	8.3	8.5	97.5
500+	11	0.00	1,019,510	1	2,525	3,000	1,665	1,012,321	90,950	0	90,950	0	0	90,950	8.9	9.0	99.3
NEGATIVE	506	0.00	-2,526	35	30	4	784	5	0	0	0	0	0	0	-0.0	4.7	-0.2
S 0- 10	101,085	0.00	3,804	6	47	157	1,504	2,124	123	0	123	0	1	122	3.2	5.8	55.8
U 10- 20	9,243	0.00	13,224	19	167	1,289	1,718	10,080	749	0	749	0	2	747	5.6	7.4	76.2
B 20- 30	1,558	0.00	23,749	70	454	2,475	1,881	19,063	1,558	0	1,558	0	8	1,550	6.5	8.1	80.3
T 30- 40	388	0.00	34,145	49	609	2,783	2,219	28,619	2,418	0	2,418	0	12	2,407	7.0	8.4	83.8
O 40- 60	166	0.00	46,923	858	1,524	2,836	2,149	41,273	3,557	0	3,557	0	47	3,510	7.5	8.5	88.0
T 60-100	90	0.00	76,829	260	2,932	2,933	4,179	67,125	5,884	0	5,884	0	16	5,868	7.6	8.7	87.4
100+	87	0.00	288,643	555	4,231	3,000	2,111	279,856	25,028	0	25,028	0	402	24,626	8.5	8.8	97.0
TOTAL	113,123	0.00	5,265	10	72	298	1,529	3,412	230	0	230	0	1	229	4.3	6.7	64.8

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

FOR SINGLE FULL-YEAR FAMILY SIZE ONE RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS		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		AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
				ADDS	SUBS							EXEMPT	OTHER				
NEG >10	1,592	1.01	-66,508	1,566	936	20	6,220	241	21	0	21	1	0	20	-0.0	8.4	-0.4
NEG <10	2,566	1.01	-3,225	141	165	9	3,904	83	7	0	7	0	0	7	-0.2	8.3	-2.6
0- 2	17,374	1.01	1,121	22	31	1	2,165	23	1	0	1	1	0	1	0.1	2.5	2.0
2- 4	22,450	1.01	2,977	21	38	1	2,174	1,042	53	0	53	50	2	1	0.0	0.1	35.0
4- 6	25,079	1.01	5,039	15	66	2	2,353	2,855	160	0	160	113	7	39	0.8	1.4	56.7
6- 8	30,165	1.01	7,007	19	107	37	2,594	4,503	274	0	274	120	9	145	2.1	3.2	64.3
8- 10	30,242	1.01	8,994	19	176	248	2,833	6,002	395	0	395	122	8	265	2.9	4.4	66.7
10- 12	29,015	1.01	10,988	29	228	519	2,855	7,627	537	0	537	124	8	405	3.7	5.3	69.4
12- 14	28,229	1.01	12,989	26	257	795	2,884	9,270	682	0	682	125	9	548	4.2	5.9	71.4
14- 16	26,747	1.01	14,988	30	278	1,078	2,950	10,884	826	0	826	126	10	691	4.6	6.3	72.6
16- 18	25,558	1.01	16,994	31	283	1,368	2,956	12,571	976	0	976	126	7	843	5.0	6.7	74.0
18- 20	23,783	1.01	18,988	32	314	1,647	2,998	14,185	1,121	0	1,121	127	5	989	5.2	7.0	74.7
20- 22	21,693	1.01	20,982	25	356	1,935	3,016	15,804	1,266	0	1,266	127	4	1,135	5.4	7.2	75.3
22- 24	19,898	1.01	22,980	96	397	2,219	3,087	17,453	1,414	0	1,414	127	3	1,283	5.6	7.4	75.9
24- 26	18,315	1.00	24,991	51	553	2,485	3,298	18,788	1,534	0	1,534	127	4	1,403	5.6	7.5	75.2
26- 28	16,770	1.01	26,986	49	674	2,706	3,508	20,226	1,663	0	1,663	127	4	1,532	5.7	7.6	75.0
28- 30	15,384	1.00	28,988	45	781	2,790	3,691	21,851	1,809	0	1,809	127	5	1,677	5.8	7.7	75.4
30- 32	13,586	1.01	30,974	75	889	2,838	3,901	23,485	1,956	0	1,956	128	4	1,824	5.9	7.8	75.8
32- 34	11,923	1.01	32,974	55	1,007	2,863	4,228	25,003	2,093	0	2,093	128	5	1,961	5.9	7.8	75.8
34- 36	10,352	1.00	34,969	92	1,118	2,890	4,539	26,585	2,235	0	2,235	128	6	2,101	6.0	7.9	76.0
36- 38	9,442	1.00	36,974	119	1,308	2,907	4,804	28,170	2,378	0	2,378	127	7	2,243	6.1	8.0	76.2
38- 40	8,310	1.01	38,986	76	1,616	2,916	5,166	29,448	2,493	0	2,493	128	7	2,359	6.1	8.0	75.5
40- 45	17,157	1.01	42,366	88	2,079	2,925	5,878	31,675	2,693	0	2,693	128	8	2,558	6.0	8.1	74.8
45- 50	12,639	1.01	47,376	132	2,717	2,933	6,765	35,186	3,010	0	3,010	128	11	2,871	6.1	8.2	74.3
50- 55	8,826	1.01	52,388	160	3,245	2,941	7,411	39,048	3,357	0	3,357	128	18	3,212	6.1	8.2	74.5
55- 60	6,276	1.01	57,348	178	3,678	2,954	8,096	42,947	3,708	0	3,708	128	18	3,562	6.2	8.3	74.9
60- 70	7,865	1.01	64,512	374	4,339	2,960	8,960	48,719	4,227	0	4,228	128	21	4,079	6.3	8.4	75.5
70- 80	4,469	1.01	74,504	329	5,107	2,970	10,370	56,514	4,929	0	4,929	128	33	4,768	6.4	8.4	75.9
80- 90	2,688	1.01	84,649	576	5,728	2,972	11,452	65,398	5,729	0	5,729	128	55	5,545	6.6	8.5	77.3
90-100	1,804	1.01	94,643	573	6,753	2,972	12,647	73,071	6,419	0	6,419	128	55	6,236	6.6	8.5	77.2
100-125	2,667	1.01	110,857	790	7,687	2,978	14,068	87,130	7,684	0	7,684	128	72	7,484	6.8	8.6	78.6
125-150	1,255	1.01	136,153	1,037	8,223	2,988	16,059	110,100	9,751	0	9,751	129	105	9,517	7.0	8.6	80.9
150-200	1,193	1.01	171,896	1,591	9,693	2,985	19,875	141,282	12,558	0	12,558	128	201	12,229	7.1	8.7	82.2
200-300	896	1.01	239,064	1,821	11,791	2,989	22,116	204,054	18,207	0	18,207	128	221	17,858	7.5	8.8	85.4
300-500	459	1.01	376,006	3,576	16,578	2,981	32,232	329,181	29,469	0	29,469	129	361	28,980	7.7	8.8	87.5
500+	353	1.01	1,254,219	8,347	58,846	2,992	109,528	1,091,838	98,107	0	98,107	128	2,011	95,968	7.7	8.8	87.1
NEGATIVE	4,158	1.01	-27,455	687	460	13	4,790	143	12	0	12	0	0	12	-0.0	8.4	-0.5
S 0- 10	125,310	1.01	5,555	19	93	69	2,469	3,294	203	0	203	90	6	107	1.9	3.2	59.3
U 10- 20	133,332	1.01	14,792	29	270	1,054	2,925	10,746	814	0	814	125	8	681	4.6	6.3	72.6
B 20- 30	92,060	1.01	24,643	53	533	2,389	3,290	18,570	1,514	0	1,514	127	4	1,383	5.6	7.4	75.4
T 30- 40	53,613	1.01	34,489	82	1,146	2,878	4,452	26,170	2,198	0	2,198	128	6	2,065	6.0	7.9	75.9
O 40- 60	44,898	1.01	47,840	127	2,712	2,935	6,739	35,688	3,055	0	3,055	128	12	2,915	6.1	8.2	74.6
T 60-100	16,826	1.01	73,613	416	5,024	2,966	10,128	56,065	4,888	0	4,888	128	33	4,727	6.4	8.4	76.2
100+	6,823	1.01	220,010	1,689	11,920	2,984	22,667	184,442	16,442	0	16,442	128	240	16,074	7.3	8.7	83.8
TOTAL	477,020	1.01	24,233	89	938	1,521	3,959	18,370	1,515	0	1,515	116	11	1,388	5.7	7.6	75.8

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

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS		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		AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
				ADDS	SUBS							EXEMPT	OTHER				
NEG >10	35	2.03	-56,711	996	952	74	12,142	316	24	0	24	7	0	17	-0.0	5.3	-0.6
NEG <10	41	2.02	-2,958	0	28	4	4,349	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	325	2.03	1,170	0	7	1	2,063	15	1	0	1	1	0	0	0.0	0.0	1.3
2- 4	554	2.00	3,014	10	19	1	1,960	1,176	59	0	59	50	9	0	0.0	0.0	39.0
4- 6	667	2.01	4,988	1	36	4	1,971	3,076	173	0	173	139	34	0	0.0	0.0	61.7
6- 8	680	2.01	7,011	18	54	1	2,018	5,027	310	0	310	221	66	23	0.3	0.4	71.7
8- 10	668	2.01	8,968	5	75	9	2,114	6,804	459	0	459	241	81	136	1.5	2.0	75.9
10- 12	615	2.01	10,955	0	82	162	2,359	8,409	603	0	603	239	94	270	2.5	3.2	76.8
12- 14	530	2.01	12,990	3	131	400	2,328	10,179	761	0	761	240	119	402	3.1	4.0	78.4
14- 16	559	2.01	15,017	38	66	642	2,598	11,836	910	0	910	244	120	546	3.6	4.6	78.8
16- 18	466	2.02	16,965	2	114	909	2,748	13,206	1,031	0	1,031	251	103	677	4.0	5.1	77.8
18- 20	398	2.02	19,019	3	175	1,222	2,703	14,929	1,187	0	1,187	254	69	864	4.5	5.8	78.5
20- 22	389	2.01	21,005	51	376	1,514	3,082	16,184	1,300	0	1,300	253	33	1,014	4.8	6.3	77.0
22- 24	342	2.01	22,965	11	197	1,814	2,882	18,107	1,472	0	1,472	255	21	1,196	5.2	6.6	78.8
24- 26	365	2.02	24,965	61	318	2,064	3,329	19,385	1,587	0	1,587	256	13	1,319	5.3	6.8	77.6
26- 28	332	2.01	27,026	1	335	2,308	3,653	20,763	1,710	0	1,710	256	14	1,440	5.3	6.9	76.8
28- 30	343	2.01	29,047	43	224	2,640	3,281	22,945	1,906	0	1,906	258	10	1,638	5.6	7.1	79.0
30- 32	325	2.01	31,004	29	422	2,755	3,796	24,061	2,007	0	2,007	255	17	1,735	5.6	7.2	77.6
32- 34	285	2.01	33,011	19	436	2,806	4,496	25,392	2,127	0	2,127	256	10	1,860	5.6	7.3	76.9
34- 36	290	2.01	34,938	53	625	2,820	4,950	25,597	2,235	0	2,235	256	9	1,970	5.6	7.4	76.1
36- 38	288	2.01	36,964	146	683	2,821	4,866	28,770	2,432	0	2,432	256	7	2,169	5.9	7.5	77.8
38- 40	258	2.00	38,971	17	708	2,930	5,062	30,304	2,569	0	2,569	255	14	2,300	5.9	7.6	77.8
40- 45	526	2.01	42,351	55	716	2,942	5,028	33,720	2,876	0	2,876	257	9	2,609	6.2	7.7	79.6
45- 50	370	2.01	47,317	12	957	2,926	6,105	37,341	3,202	0	3,202	257	9	2,936	6.2	7.9	78.9
50- 55	274	2.01	52,135	20	1,388	2,953	6,868	40,973	3,529	0	3,529	256	13	3,260	6.3	8.0	78.6
55- 60	202	2.01	57,430	132	1,336	2,971	7,603	45,651	3,950	0	3,950	258	12	3,679	6.4	8.1	79.5
60- 70	286	2.01	64,817	148	1,703	2,968	8,458	51,836	4,506	0	4,506	257	27	4,223	6.5	8.1	80.0
70- 80	160	2.01	74,726	241	1,604	2,981	9,393	60,989	5,330	0	5,330	257	26	5,047	6.8	8.3	81.6
80- 90	90	2.00	84,455	320	1,775	2,999	10,397	69,604	6,105	0	6,105	256	5	5,844	6.9	8.4	82.4
90-100	62	2.00	94,461	78	2,430	3,000	10,995	78,114	6,871	0	6,871	256	130	6,485	6.9	8.3	82.7
100-125	89	2.00	111,247	232	2,181	3,000	12,991	93,307	8,239	3	8,242	256	135	7,851	7.1	8.4	83.9
125-150	50	2.00	136,314	87	2,583	2,886	16,662	114,270	10,126	0	10,126	256	61	9,809	7.2	8.6	83.8
150-200	46	2.00	171,527	91	5,321	3,000	17,467	145,830	12,966	0	12,966	256	232	12,478	7.3	8.6	85.0
200-300	32	2.00	239,269	379	4,617	3,000	20,999	211,032	18,834	0	18,834	256	6	18,572	7.8	8.8	88.2
300-500	15	2.00	364,763	281	21,889	2,947	23,235	316,973	28,369	0	28,369	256	427	27,686	7.6	8.7	86.9
500+	6	2.00	615,308	39	6,867	3,000	22,271	583,209	52,330	0	52,330	256	0	52,074	8.5	8.9	94.8
NEGATIVE	76	2.03	-27,712	459	454	36	7,938	146	11	0	11	3	0	8	-0.0	5.3	-0.5
S 0- 10	2,894	2.01	5,575	7	43	3	2,023	3,688	230	0	230	149	44	37	0.7	1.0	66.1
U 10- 20	2,568	2.01	14,600	10	109	616	2,529	11,401	871	0	871	245	103	523	3.6	4.6	78.1
B 20- 30	1,771	2.01	24,886	34	292	2,052	3,240	19,383	1,587	0	1,587	255	18	1,313	5.3	6.8	77.9
T 30- 40	1,446	2.01	34,797	53	568	2,823	4,604	26,884	2,261	0	2,261	256	11	1,994	5.7	7.4	77.3
O 40- 60	1,372	2.01	47,864	48	1,007	2,944	6,065	37,902	3,252	0	3,252	257	10	2,985	6.2	7.9	79.2
T 60-100	598	2.01	73,497	191	1,763	2,980	9,263	59,683	5,213	0	5,213	257	34	4,922	6.7	8.2	81.2
100+	238	2.00	174,062	192	4,560	2,973	16,584	150,138	13,353	1	13,355	256	136	12,963	7.4	8.6	86.3
TOTAL	10,963	2.01	27,087	41	483	1,445	3,936	21,581	1,801	0	1,801	223	46	1,531	5.7	7.1	79.7

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		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		AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
				ADDS	SUBS							EXEMPT	OTHER				
NEG >10	9	3.00	-48,889	0	317	333	10,284	0	0	0	0	0	0	0.0			0.0
NEG <10	10	3.10	-2,961	0	152	0	3,679	0	0	0	0	0	0	0.0			0.0
0- 2	102	3.04	1,209	0	13	0	1,971	15	1	0	1	1	0	0	0.0	0.0	1.2
2- 4	174	3.00	3,051	16	21	0	1,852	1,239	62	0	62	54	8	0	0.0	0.0	40.6
4- 6	167	3.01	5,132	8	29	0	1,903	3,244	184	0	184	154	30	0	0.0	0.0	63.2
6- 8	229	3.00	7,035	0	68	0	1,915	5,096	315	0	315	256	58	0	0.0	0.0	72.4
8- 10	234	3.03	8,900	0	12	5	1,886	6,997	472	0	472	334	109	28	0.3	0.4	78.6
10- 12	194	3.01	10,981	0	18	0	2,101	8,866	642	0	642	363	131	148	1.4	1.7	80.7
12- 14	211	3.01	12,967	4	69	100	2,122	10,681	805	0	805	365	131	309	2.4	2.9	82.4
14- 16	160	3.02	15,012	0	223	313	2,646	12,001	925	0	925	360	158	407	2.7	3.4	79.9
16- 18	123	3.01	17,022	60	184	587	2,804	13,528	1,062	0	1,062	363	101	598	3.5	4.4	79.5
18- 20	112	3.00	18,968	0	318	852	2,640	15,250	1,218	0	1,218	365	101	752	4.0	4.9	80.4
20- 22	110	3.00	20,942	0	128	1,055	3,050	16,709	1,345	0	1,345	375	118	852	4.1	5.1	79.8
22- 24	80	3.00	23,064	0	419	1,373	2,818	18,476	1,506	0	1,506	379	49	1,078	4.7	5.8	80.1
24- 26	82	3.04	24,988	0	199	1,641	3,179	19,968	1,639	0	1,639	386	61	1,192	4.8	6.0	79.9
26- 28	81	3.00	26,990	0	129	1,964	2,838	22,058	1,826	0	1,826	384	26	1,416	5.2	6.4	81.7
28- 30	90	3.00	29,041	0	190	2,202	3,571	23,079	1,918	0	1,918	384	16	1,518	5.2	6.6	79.5
30- 32	65	3.03	31,061	0	317	2,422	4,392	23,930	1,995	0	1,995	388	12	1,595	5.1	6.7	77.0
32- 34	65	3.03	33,028	21	255	2,504	4,461	25,829	2,166	0	2,166	388	29	1,749	5.3	6.8	78.2
34- 36	79	3.04	34,925	0	879	2,706	4,029	27,371	2,306	0	2,306	384	7	1,916	5.5	7.0	78.4
36- 38	76	3.00	36,950	4	418	2,707	4,899	28,929	2,445	0	2,445	384	9	2,052	5.6	7.1	78.3
38- 40	68	3.03	39,066	26	670	2,913	4,282	31,408	2,670	0	2,670	380	6	2,284	5.8	7.3	80.4
40- 45	130	3.02	42,533	0	372	2,851	5,288	34,022	2,903	0	2,903	387	4	2,512	5.9	7.4	80.0
45- 50	97	3.04	47,658	24	564	2,939	6,117	38,063	3,267	0	3,267	389	19	2,859	6.0	7.5	79.9
50- 55	68	3.01	52,436	0	794	2,912	6,432	42,299	3,648	0	3,648	386	2	3,259	6.2	7.7	80.7
55- 60	57	3.04	57,396	50	1,005	3,000	7,579	45,861	3,969	0	3,969	388	38	3,542	6.2	7.7	79.9
60- 70	68	3.01	64,618	2	897	2,956	7,807	52,960	4,608	0	4,608	386	11	4,210	6.5	7.9	82.0
70- 80	37	3.00	74,745	37	1,450	3,000	8,627	61,705	5,395	0	5,395	384	6	5,004	6.7	8.1	82.6
80- 90	28	3.00	85,205	51	1,389	2,893	9,259	71,716	6,295	0	6,295	384	4	5,908	6.9	8.2	84.2
90-100	23	3.00	94,781	0	1,498	2,870	9,099	81,314	7,159	0	7,159	384	222	6,553	6.9	8.1	85.8
100-125	32	3.00	113,341	88	1,463	3,000	11,731	97,235	8,592	0	8,592	384	171	8,037	7.1	8.3	85.8
125-150	18	3.00	136,803	46	2,909	3,000	14,187	116,754	10,349	0	10,349	384	3	9,962	7.3	8.5	85.3
150-200	19	3.00	170,747	44	2,807	3,000	20,114	144,870	12,880	0	12,880	384	268	12,227	7.2	8.4	84.8
200-300	11	3.00	252,627	617	7,360	3,000	19,186	223,699	19,974	0	19,974	384	455	19,135	7.6	8.6	88.5
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	19	3.05	-24,717	0	230	158	6,807	0	0	0	0	0	0	0	0.0		
S 0- 10	906	3.01	5,745	5	31	1	1,900	3,933	247	0	247	190	50	7	0.1	0.2	68.5
U 10- 20	800	3.01	14,358	10	140	299	2,399	11,582	887	0	887	363	127	396	2.8	3.4	80.7
B 20- 30	443	3.01	24,825	0	207	1,620	3,099	19,903	1,633	0	1,633	381	57	1,194	4.8	6.0	80.2
T 30- 40	353	3.03	35,098	10	521	2,656	4,412	27,566	2,323	0	2,323	385	12	1,926	5.5	7.0	78.5
O 40- 60	352	3.03	48,265	15	609	2,911	6,108	38,652	3,320	0	3,320	388	13	2,919	6.0	7.6	80.1
T 60-100	156	3.01	75,162	19	1,205	2,942	8,453	62,581	5,473	0	5,473	385	40	5,049	6.7	8.1	83.3
100+	84	3.00	170,823	300	3,212	3,000	15,525	149,387	13,286	0	13,286	384	186	12,716	7.4	8.5	87.5
TOTAL	3,113	3.01	26,557	16	351	1,167	3,685	21,617	1,804	0	1,804	320	65	1,418	5.3	6.6	81.4

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

1997 PERSONAL INCOME TAX REPORTS

FOR SINGLE FULL-YEAR FAMILY SIZE RANGE FOUR+ RETURNS IN OREGON

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	TB / AGI
NEG >10	4	4.50	-96,451	0	179	0	19,205	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	5	5.20	-4,121	0	225	0	4,275	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	34	4.32	1,373	0	0	0	1,837	25	1	0	1	1	0	0	0.0	0.0	1.8
2- 4	45	4.31	3,096	0	0	0	1,846	1,268	63	0	63	58	6	0	0.0	0.0	41.0
4- 6	58	4.43	4,811	0	7	0	1,818	2,985	165	0	165	146	19	0	0.0	0.0	62.1
6- 8	64	4.38	7,019	0	0	0	2,048	5,057	312	0	312	260	52	0	0.0	0.0	72.0
8- 10	78	4.42	8,977	0	263	1	1,800	6,959	472	0	472	404	66	2	0.0	0.0	77.5
10- 12	79	4.41	10,971	7	5	0	1,968	9,005	652	0	652	510	77	65	0.6	0.7	82.1
12- 14	63	4.51	12,807	0	0	0	1,867	10,941	826	0	826	559	93	173	1.4	1.6	85.4
14- 16	58	4.47	15,112	0	91	40	2,035	12,945	1,006	0	1,006	560	77	370	2.4	2.9	85.7
16- 18	65	4.54	16,984	0	31	166	2,370	14,417	1,141	0	1,141	562	57	522	3.1	3.6	84.9
18- 20	51	4.49	19,076	0	38	385	2,426	16,226	1,301	0	1,301	571	76	654	3.4	4.0	85.1
20- 22	47	4.43	21,096	97	32	581	2,754	17,826	1,445	0	1,445	565	49	831	3.9	4.7	84.5
22- 24	42	4.74	23,005	47	115	719	3,215	19,003	1,551	0	1,551	598	60	894	3.9	4.7	82.6
24- 26	35	4.77	24,973	0	38	1,115	2,391	21,429	1,769	0	1,769	611	6	1,152	4.6	5.4	85.8
26- 28	37	4.46	27,101	0	176	1,502	3,163	22,259	1,844	0	1,844	571	28	1,246	4.6	5.6	82.1
28- 30	29	4.38	28,751	0	399	1,675	2,956	23,722	1,976	0	1,976	561	8	1,407	4.9	5.9	82.5
30- 32	24	4.88	30,900	0	253	1,615	4,245	24,788	2,072	0	2,072	607	140	1,324	4.3	5.3	80.2
32- 34	23	4.30	32,782	0	72	2,124	2,861	27,727	2,336	0	2,336	551	1	1,784	5.4	6.4	84.6
34- 36	27	4.44	35,057	0	371	2,253	5,566	26,868	2,259	0	2,259	569	16	1,674	4.8	6.2	76.6
36- 38	19	4.42	37,063	0	1,938	2,496	6,615	26,019	2,191	0	2,191	534	0	1,657	4.5	6.4	70.2
38- 40	30	4.37	38,987	14	231	2,600	5,397	30,773	2,610	0	2,610	559	27	2,025	5.2	6.6	78.9
40- 45	44	4.23	42,403	21	467	2,867	5,258	33,832	2,885	0	2,885	541	10	2,334	5.5	6.9	79.8
45- 50	32	4.44	47,226	0	1,155	2,794	6,191	37,086	3,179	0	3,179	568	11	2,600	5.5	7.0	78.5
50- 55	24	4.33	52,366	135	448	2,870	6,209	42,975	3,710	0	3,710	555	38	3,117	6.0	7.3	82.1
55- 60	16	4.13	57,239	0	683	2,967	6,784	46,805	4,054	0	4,054	528	0	3,526	6.2	7.5	81.8
60- 70	32	4.34	63,726	0	976	2,906	8,152	51,692	4,493	0	4,493	556	4	3,933	6.2	7.6	81.1
70- 80	17	4.53	74,704	39	1,329	3,000	12,158	58,255	5,084	0	5,084	580	0	4,505	6.0	7.7	78.0
80- 90	9	4.56	85,330	0	1,241	3,000	12,156	68,933	6,045	0	6,045	583	6	5,456	6.4	7.9	80.8
90-100	12	4.50	94,445	0	1,170	3,000	9,990	80,284	7,067	0	7,067	576	4	6,486	6.9	8.1	85.0
100-125	12	4.08	111,574	3	2,583	3,000	8,597	97,397	8,607	0	8,607	523	421	7,663	6.9	7.9	87.3
125-150	3	4.00	129,621	0	1,123	3,000	7,392	118,107	10,471	0	10,471	512	116	9,843	7.6	8.3	91.1
150-200	8	4.38	175,435	44	29,592	3,000	15,256	136,574	12,152	0	12,152	496	13	11,644	6.6	8.5	77.8
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	9	4.89	-45,157	0	205	0	10,910	0	0	0	0	0	0	0	0.0	.	0.0
S 0- 10	279	4.38	5,787	0	75	0	1,873	3,934	248	0	248	212	35	1	0.0	0.0	68.0
U 10- 20	316	4.48	14,642	2	31	103	2,117	12,393	957	0	957	549	76	332	2.3	2.7	84.6
B 20- 30	190	4.56	24,570	34	135	1,056	2,899	20,513	1,687	0	1,687	581	33	1,073	4.4	5.2	83.5
T 30- 40	123	4.48	35,089	3	500	2,227	4,923	27,444	2,312	0	2,312	565	38	1,709	4.9	6.2	78.2
O 40- 60	116	4.29	47,841	36	682	2,861	5,923	38,411	3,298	0	3,298	550	15	2,734	5.7	7.1	80.3
T 60-100	70	4.44	74,436	9	1,129	2,957	9,955	60,404	5,277	0	5,277	569	3	4,706	6.3	7.8	81.1
100+	27	4.15	182,375	14	10,363	3,000	12,529	159,148	14,170	0	14,170	512	205	13,453	7.4	8.5	87.3
TOTAL	1,130	4.44	26,994	11	494	998	3,689	22,361	1,868	0	1,868	469	46	1,353	5.0	6.1	82.8

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

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & I ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	2,880	7,880	-299,771	9,505	8,385	120	35,833	1,175	102	0	102	4	2	95
NEG <10	2,072	5,383	-7,903	842	1,582	43	15,925	58	5	0	5	0	0	5
0- 2	2,522	6,473	2,424	241	293	15	13,435	107	7	0	7	3	0	3
2- 4	3,390	8,996	10,369	200	346	20	17,654	598	33	0	33	24	2	7
4- 6	4,693	12,805	23,782	87	514	20	23,409	5,585	279	0	279	255	24	1
6- 8	6,475	17,795	45,479	279	822	29	32,857	17,599	889	0	889	790	86	14
8- 10	8,597	24,157	77,834	280	1,494	38	43,787	37,493	2,012	0	2,012	1,677	224	111
10- 12	11,635	31,964	128,437	405	2,233	49	67,314	69,189	3,941	0	3,941	2,878	463	600
12- 14	13,740	37,512	178,818	917	3,812	386	74,292	104,719	6,220	1	6,221	3,876	739	1,606
14- 16	14,236	39,667	213,701	1,191	5,870	2,060	80,867	130,241	8,017	0	8,017	4,369	873	2,776
16- 18	14,921	42,471	253,730	722	6,380	4,893	84,080	161,615	10,381	1	10,381	4,931	1,063	4,387
18- 20	14,866	43,027	282,516	708	6,582	7,939	86,432	184,773	12,336	0	12,336	5,115	1,136	6,085
20- 22	15,190	44,605	318,901	932	7,294	11,573	89,659	213,476	14,704	0	14,704	5,392	1,220	8,092
22- 24	14,935	44,761	343,440	848	7,474	14,955	88,308	235,268	16,648	0	16,648	5,489	1,228	9,930
24- 26	14,748	44,744	368,752	699	8,798	18,579	87,762	255,845	18,500	0	18,500	5,539	1,230	11,730
26- 28	14,589	44,641	393,972	737	9,862	22,225	87,097	276,585	20,378	0	20,378	5,578	1,138	13,663
28- 30	14,782	45,266	428,625	646	12,084	26,423	89,546	302,191	22,595	0	22,595	5,688	1,007	15,900
30- 32	15,014	46,447	465,410	986	13,070	30,682	93,807	329,794	24,985	0	24,985	5,868	871	18,246
32- 34	15,512	48,470	512,086	948	16,128	35,166	99,481	363,025	27,813	0	27,813	6,129	792	20,892
34- 36	15,563	48,521	544,735	576	17,373	38,342	101,227	389,131	30,125	0	30,125	6,162	672	23,292
36- 38	16,006	50,013	592,167	846	20,250	41,471	107,069	424,932	33,206	0	33,206	6,349	622	26,235
38- 40	15,869	49,619	618,927	952	20,727	42,660	109,633	447,442	35,268	0	35,268	6,311	506	28,450
40- 45	39,810	124,804	1,691,138	2,219	56,065	111,523	288,786	1,238,104	98,852	0	98,852	15,901	960	81,991
45- 50	38,157	119,275	1,812,258	2,395	58,972	110,346	293,654	1,352,487	109,637	0	109,638	15,219	844	93,575
50- 55	37,386	116,020	1,962,477	1,912	70,396	109,717	310,532	1,474,523	120,862	0	120,862	14,806	828	105,228
55- 60	34,712	107,630	1,994,616	2,068	77,222	102,582	312,161	1,505,547	124,497	2	124,498	13,747	800	109,951
60- 70	57,267	175,540	3,706,964	4,715	152,918	170,105	571,088	2,819,627	235,613	2	235,614	22,413	1,334	211,868
70- 80	40,851	125,289	3,052,366	3,676	120,882	121,563	456,673	2,357,813	199,238	1	199,239	16,011	1,015	182,213
80- 90	27,666	84,476	2,343,648	3,525	89,317	82,375	342,022	1,834,599	156,328	0	156,328	10,801	736	144,791
90-100	18,777	57,322	1,778,300	3,323	65,918	56,000	251,180	1,409,071	120,851	0	120,851	7,332	693	112,826
100-125	25,954	79,222	2,876,494	5,736	107,756	77,538	390,523	2,307,105	199,398	2	199,399	10,126	1,686	187,587
125-150	12,153	37,348	1,656,233	3,801	59,705	36,357	210,585	1,353,518	117,956	1	117,957	4,777	1,295	111,885
150-200	11,845	37,168	2,028,595	6,347	69,305	35,436	238,128	1,692,450	148,560	9	148,569	4,749	1,609	142,211
200-300	8,362	26,288	2,002,199	6,679	65,234	25,051	197,794	1,721,958	152,323	0	152,324	3,358	1,694	147,272
300-500	4,440	13,843	1,662,568	7,116	48,833	13,295	131,770	1,475,836	131,415	2	131,417	1,769	1,937	127,710
500+	3,087	9,375	4,303,058	21,562	97,958	9,239	259,841	3,960,107	355,429	30	355,458	1,199	7,941	346,319
NEGATIVE	4,952	13,263	-307,674	10,346	9,967	164	51,757	1,234	107	0	107	5	2	100
S 0- 10	25,677	70,226	159,888	1,088	3,468	122	131,142	61,381	3,221	0	3,221	2,749	336	136
U 10- 20	69,398	194,641	1,057,203	3,943	24,877	15,328	392,985	650,537	40,895	2	40,896	21,169	4,274	15,453
B 20- 30	74,244	224,017	1,853,690	3,862	45,512	93,756	442,371	1,283,365	92,824	0	92,825	27,686	5,823	59,315
T 30- 40	77,964	243,070	2,733,324	4,308	87,548	188,321	511,216	1,954,325	151,397	0	151,397	30,819	3,464	117,115
O 40- 60	150,065	467,729	7,460,488	8,594	262,655	434,168	1,205,134	5,570,661	453,848	2	453,850	59,673	3,431	390,745
T 60-100	144,561	442,627	10,881,279	15,239	429,034	430,043	1,620,963	8,421,111	712,029	3	712,032	56,557	3,778	651,697
100+	65,841	203,244	14,529,147	51,240	448,791	196,916	1,428,640	12,510,973	1,105,081	43	1,105,124	25,978	16,161	1,062,985
TOTAL	612,702	1,858,817	38,367,344	98,620	1,311,853	1,358,818	5,784,209	30,453,586	2,559,402	51	2,559,452	224,636	37,270	2,297,547

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

1997 PERSONAL INCOME TAX REPORTS

FOR JOINT FULL-YEAR FAMILY SIZE ONE RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS		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		AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
				ADDS	SUBS							EXEMPT	OTHER				
NEG >10	0	0.00	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- 2	14	1.07	1,027	0	114	0	4,501	0	0	0	0	0	0	0.0	0.0	0.0	
2- 4	22	1.00	3,004	47	470	0	3,455	161	8	0	8	7	1	0.0	0.0	5.3	
4- 6	17	1.06	5,166	0	215	0	3,609	1,534	77	0	77	74	0	3.0	0.2	29.7	
6- 8	17	1.00	7,265	0	342	0	3,471	3,639	185	0	185	113	4	67.0	1.8	50.1	
8- 10	18	1.00	9,032	1	347	7	3,406	5,355	295	0	295	109	9	177.2	2.0	3.3	
10- 12	15	1.00	10,810	0	173	120	3,200	7,318	422	0	422	123	35	265.3	2.5	3.6	
12- 14	17	1.00	13,073	0	0	376	3,640	9,058	545	0	545	127	46	372.7	2.8	4.1	
14- 16	14	1.00	15,098	0	147	626	3,702	10,622	657	0	657	128	0	529.0	3.5	5.0	
16- 18	16	1.00	17,017	0	216	978	3,758	12,065	776	0	776	128	0	648.0	3.8	5.4	
18- 20	11	1.00	19,066	0	29	1,182	4,006	13,849	937	0	937	128	0	809.2	4.2	5.8	
20- 22	11	1.00	21,059	0	383	1,541	4,231	14,905	1,032	0	1,032	128	0	904.5	4.3	6.1	
22- 24	7	1.00	22,908	0	125	1,873	3,143	17,767	1,281	0	1,281	128	14	1,139.0	5.0	6.4	
24- 26	3	1.33	25,160	0	447	2,151	3,842	18,720	1,365	0	1,365	171	0	1,194.0	4.7	6.4	
26- 28	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0	
28- 30	5	1.00	29,057	0	4,240	2,183	4,164	18,470	1,359	0	1,359	128	0	1,231.0	4.2	6.7	
30- 32	3	1.00	30,292	0	462	2,601	3,000	24,229	1,863	0	1,863	128	48	1,687.0	5.6	7.0	
32- 34	4	1.00	32,969	0	1,081	3,000	3,250	25,638	1,991	0	1,991	128	0	1,863.0	5.6	7.3	
34- 36	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0	
36- 38	3	1.00	37,115	0	1,880	1,000	5,896	28,339	2,229	0	2,229	128	22	2,079.0	5.6	7.3	
38- 40	3	1.00	39,150	0	0	2,000	3,000	34,150	2,754	0	2,754	128	0	2,626.0	6.7	7.7	
40- 45	3	1.00	42,042	3,204	11,166	2,000	16,362	15,718	1,172	0	1,172	128	0	1,044.0	2.5	6.6	
45- 50	5	1.00	47,351	3	2,736	3,000	3,200	38,417	3,138	0	3,138	128	0	3,010.0	6.4	7.8	
50- 55	4	1.00	51,849	0	3,275	3,000	6,224	39,350	3,224	0	3,224	128	12	3,084.0	5.9	7.8	
55- 60	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0	
60- 70	3	1.00	64,232	0	181	3,000	13,998	47,054	3,918	0	3,918	128	0	3,790.0	5.9	8.1	
70- 80	0	0.00	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	
90-100	0	0.00	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	
125-150	0	0.00	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	
200-300	0	0.00	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	
500+	0	0.00	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	
S 0- 10	88	1.02	5,163	12	314	2	3,644	2,135	113	0	113	60	3	50.0	1.0	2.3	
U 10- 20	73	1.00	14,764	0	115	625	3,643	10,381	651	0	651	127	18	507.0	3.4	4.9	
B 20- 30	28	1.04	23,761	0	987	1,859	3,817	17,098	1,227	0	1,227	133	4	1,091.0	4.6	6.4	
T 30- 40	13	1.00	34,734	0	873	2,216	3,745	27,901	2,192	0	2,192	128	16	2,048.0	5.9	7.3	
O 40- 60	13	1.00	48,347	740	4,637	2,769	7,153	34,528	2,806	0	2,806	128	4	2,675.0	5.5	7.7	
T 60- 100	8	1.00	76,988	0	3,671	3,000	11,897	58,420	4,940	0	4,940	128	0	4,812.0	6.3	8.2	
100+	5	1.00	298,613	0	5,817	3,000	31,784	258,012	22,903	0	22,903	128	20	22,755.0	7.6	8.8	
TOTAL	228	1.01	23,625	47	850	884	4,777	17,515	1,363	0	1,363	102	9	1,252.0	5.3	7.2	

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

FOR JOINT FULL-YEAR FAMILY SIZE TWO 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/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	1,851	2.02	-98,537	3,245	2,389	34	11,629	125	10	0	10	1	1	8	-0.0	6.1	-0.1
NEG <10	1,489	2.02	-3,640	535	887	11	7,517	39	3	0	3	0	0	3	-0.1	8.0	-1.1
0- 2	1,805	2.05	943	118	96	3	5,346	53	3	0	3	1	0	2	0.2	3.6	5.6
2- 4	2,249	2.05	3,053	52	95	5	5,415	128	7	0	7	5	0	1	0.0	1.1	4.2
4- 6	3,029	2.04	5,059	25	110	3	5,346	916	46	0	46	44	2	0	0.0	0.0	18.1
6- 8	4,046	2.04	7,023	42	150	4	5,470	2,320	117	0	117	110	6	1	0.0	0.0	33.0
8- 10	5,306	2.04	9,049	44	222	3	5,593	3,849	203	0	203	172	11	19	0.2	0.5	42.5
10- 12	7,599	2.05	11,040	41	242	4	6,632	5,368	300	0	300	205	22	74	0.7	1.4	48.6
12- 14	9,071	2.05	13,006	95	343	39	6,030	6,967	409	0	409	222	34	153	1.2	2.2	53.6
14- 16	9,008	2.05	15,006	129	557	216	6,376	8,327	615	0	505	228	40	237	1.6	2.8	55.5
16- 18	9,038	2.05	16,995	53	568	478	6,420	9,796	504	0	614	237	51	326	1.9	3.3	57.6
18- 20	8,769	2.05	18,994	72	608	738	6,700	11,251	733	0	733	241	60	433	2.3	3.8	59.2
20- 22	8,670	2.04	20,987	92	660	1,017	6,706	12,901	871	0	871	246	69	556	2.6	4.3	61.5
22- 24	8,194	2.04	22,988	85	724	1,301	6,632	14,569	1,013	0	1,013	250	78	685	3.0	4.7	63.4
24- 26	7,685	2.04	24,994	81	870	1,602	6,616	16,103	1,146	0	1,146	252	85	809	3.2	5.0	64.4
26- 28	7,514	2.04	26,999	77	1,023	1,883	6,619	17,652	1,283	0	1,283	253	87	943	3.5	5.3	65.4
28- 30	7,489	2.03	28,995	69	1,270	2,169	6,533	19,185	1,418	0	1,418	255	80	1,083	3.7	5.6	66.2
30- 32	7,330	2.03	30,991	122	1,433	2,454	6,733	20,600	1,544	0	1,544	255	68	1,221	3.9	5.9	66.5
32- 34	7,352	2.03	33,014	117	1,748	2,663	6,836	21,966	1,667	0	1,667	255	62	1,350	4.1	6.1	66.5
34- 36	7,311	2.02	35,005	61	1,868	2,796	6,851	23,636	1,814	0	1,814	256	50	1,508	4.3	6.4	67.5
36- 38	7,457	2.02	36,995	94	2,107	2,844	6,895	25,309	1,965	0	1,965	256	43	1,666	4.5	6.6	68.4
38- 40	7,310	2.03	38,994	104	2,198	2,872	7,108	26,978	2,115	0	2,115	256	30	1,828	4.7	6.8	69.2
40- 45	18,000	2.02	42,459	105	2,341	2,913	7,295	30,062	2,391	0	2,391	257	17	2,117	5.0	7.0	70.8
45- 50	16,971	2.02	47,498	102	2,590	2,937	7,514	34,588	2,797	0	2,797	257	13	2,527	5.3	7.3	72.8
50- 55	16,939	2.02	52,509	87	3,131	2,960	8,065	38,460	3,145	0	3,145	257	13	2,875	5.5	7.5	73.2
55- 60	15,735	2.02	57,468	110	3,748	2,969	8,678	42,221	3,484	0	3,484	257	15	3,212	5.6	7.6	73.5
60- 70	26,498	2.02	64,717	131	4,494	2,974	9,627	47,796	3,985	0	3,985	257	17	3,711	5.7	7.8	73.9
70- 80	18,731	2.01	74,723	137	4,924	2,980	10,761	56,225	4,743	0	4,743	257	24	4,462	6.0	7.9	75.2
80- 90	12,722	2.01	84,705	206	5,342	2,982	11,871	64,797	5,514	0	5,514	257	28	5,229	6.2	8.1	76.5
90-100	8,612	2.01	94,728	269	5,835	2,983	12,750	73,490	6,297	0	6,297	257	33	6,006	6.3	8.2	77.6
100-125	12,054	2.01	110,776	354	6,678	2,991	14,178	87,330	7,542	0	7,542	257	57	7,229	6.5	8.3	78.8
125-150	5,595	2.01	136,185	476	7,828	2,991	16,509	109,343	9,523	0	9,524	257	79	9,188	6.7	8.4	80.3
150-200	5,257	2.01	170,936	827	9,172	2,994	19,495	140,144	12,296	0	12,296	257	123	11,916	7.0	8.5	82.0
200-300	3,760	2.00	239,570	1,148	11,827	2,995	23,463	202,603	17,918	0	17,918	256	219	17,443	7.3	8.6	84.6
300-500	2,069	2.01	375,233	1,897	15,178	2,995	29,990	328,983	29,291	1	29,291	257	489	28,546	7.6	8.7	87.7
500+	1,580	2.01	1,468,960	8,605	39,999	2,992	96,796	1,337,860	120,090	9	120,099	256	2,455	117,388	8.0	8.8	91.1
NEGATIVE	3,340	2.02	-56,231	2,037	1,719	23	9,796	87	7	0	7	1	1	6	-0.0	6.5	-0.2
S 0- 10	16,435	2.04	6,104	49	153	4	5,466	2,006	104	0	104	92	5	7	0.1	0.3	32.9
U 10- 20	43,485	2.05	15,113	79	479	302	6,423	8,421	518	0	518	227	42	249	1.6	3.0	55.7
B 20- 30	39,552	2.04	24,839	81	899	1,572	6,624	15,961	1,136	0	1,136	251	79	805	3.2	5.0	64.3
T 30- 40	36,760	2.03	35,003	99	1,871	2,726	6,884	23,701	1,821	0	1,821	256	51	1,515	4.3	6.4	67.7
O 40- 60	67,645	2.02	49,731	101	2,929	2,944	7,865	36,129	2,936	0	2,936	257	14	2,665	5.4	7.4	72.6
T 60-100	66,563	2.01	75,236	165	4,951	2,978	10,779	56,742	4,790	0	4,790	257	23	4,510	6.0	7.9	75.4
100+	30,315	2.01	230,709	1,093	10,278	2,992	22,067	196,519	17,369	1	17,370	257	247	16,866	7.3	8.6	85.2
TOTAL	304,095	2.03	59,865	226	3,197	2,183	9,324	46,302	3,881	0	3,881	240	56	3,585	6.0	7.7	77.3

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

1997 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		AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
												EXEMPT	OTHER				
NEG >10	373	3.02	-95,581	2,011	2,373	55	12,702	216	19	0	19	1	0	18	-0.0	8.1	-0.2
NEG <10	210	3.05	-4,204	115	532	33	7,920	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	280	3.04	969	5	203	25	4,883	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	472	3.06	3,084	115	110	8	4,797	318	19	0	19	11	1	7	0.2	2.3	10.3
4- 6	659	3.05	5,074	14	115	8	4,472	1,620	81	0	81	70	11	0	0.0	0.0	31.9
6- 8	1,066	3.04	6,999	83	77	6	4,231	3,375	173	0	173	139	28	6	0.1	0.2	48.2
8- 10	1,212	3.05	9,057	35	104	7	4,338	5,127	281	0	281	230	49	3	0.0	0.1	56.6
10- 12	1,481	3.04	11,058	44	132	2	4,217	6,996	408	0	408	314	74	21	0.2	0.3	63.3
12- 14	1,750	3.04	13,035	21	181	7	4,287	8,771	530	0	530	343	82	105	0.8	1.2	67.3
14- 16	1,980	3.04	15,016	9	228	42	4,569	10,365	649	0	649	349	82	218	1.5	2.1	69.0
16- 18	2,106	3.04	17,014	13	374	240	4,676	11,871	777	0	777	358	83	337	2.0	2.8	69.8
18- 20	2,159	3.04	19,016	19	278	491	4,639	13,715	934	0	934	367	87	480	2.5	3.5	72.1
20- 22	2,281	3.03	21,001	42	264	738	4,951	15,131	1,058	0	1,058	372	76	610	2.9	4.0	72.1
22- 24	2,322	3.03	23,010	1	243	1,011	5,013	16,804	1,203	0	1,203	379	68	756	3.3	4.5	73.0
24- 26	2,482	3.04	25,013	14	316	1,269	5,348	18,235	1,331	0	1,331	380	50	901	3.6	4.9	72.9
26- 28	2,403	3.03	27,016	9	326	1,559	5,216	19,973	1,484	0	1,484	383	33	1,069	4.0	5.4	73.9
28- 30	2,503	3.03	29,011	16	408	1,825	5,347	21,494	1,621	0	1,621	383	29	1,209	4.2	5.6	74.1
30- 32	2,669	3.03	31,000	11	355	2,081	5,657	22,946	1,749	0	1,749	385	26	1,339	4.3	5.8	74.0
32- 34	2,837	3.02	33,005	8	406	2,368	5,765	24,495	1,889	0	1,889	385	23	1,481	4.5	6.0	74.2
34- 36	2,844	3.02	34,976	31	479	2,590	5,915	26,034	2,027	0	2,027	385	25	1,616	4.6	6.2	74.4
36- 38	2,994	3.03	36,991	31	563	2,731	6,117	27,618	2,169	0	2,169	386	25	1,758	4.8	6.4	74.7
38- 40	2,952	3.02	39,008	26	619	2,791	6,472	29,181	2,310	0	2,310	385	24	1,901	4.9	6.5	74.8
40- 45	7,487	3.03	42,509	11	699	2,867	6,910	32,058	2,569	0	2,569	386	25	2,157	5.1	6.7	75.4
45- 50	7,411	3.02	47,490	39	745	2,931	7,443	36,418	2,960	0	2,960	386	23	2,551	5.4	7.0	76.7
50- 55	7,099	3.02	52,475	13	911	2,949	7,977	40,668	3,343	0	3,343	386	23	2,934	5.6	7.2	77.5
55- 60	6,605	3.02	57,427	21	1,105	2,961	8,707	44,688	3,704	0	3,704	386	27	3,291	5.7	7.4	77.8
60- 70	10,734	3.01	64,753	59	1,191	2,977	9,754	50,905	4,264	0	4,264	385	22	3,857	6.0	7.6	78.6
70- 80	7,670	3.01	74,698	34	1,481	2,977	10,972	59,343	5,023	0	5,023	385	17	4,621	6.2	7.8	79.4
80- 90	5,237	3.01	84,732	78	1,580	2,977	12,112	68,148	5,815	0	5,815	386	22	5,408	6.4	7.9	80.4
90-100	3,579	3.02	94,701	113	1,699	2,984	13,063	77,069	6,618	0	6,618	386	29	6,204	6.6	8.0	81.4
100-125	4,728	3.01	110,886	112	2,165	2,987	14,954	90,894	7,863	0	7,863	385	67	7,411	6.7	8.2	82.0
125-150	2,167	3.01	136,304	228	2,838	2,992	17,008	113,727	9,918	0	9,918	385	114	9,418	6.9	8.3	83.4
150-200	1,970	3.01	171,803	263	3,480	2,992	19,408	146,198	12,840	0	12,840	385	124	12,331	7.2	8.4	85.1
200-300	1,359	3.01	238,765	564	4,906	2,999	22,390	209,034	18,495	0	18,495	385	197	17,913	7.5	8.6	87.5
300-500	667	3.01	373,288	1,490	8,539	2,995	26,906	336,362	29,956	1	29,957	384	369	29,204	7.8	8.7	90.1
500+	427	3.01	1,406,038	6,183	24,234	2,995	75,167	1,309,825	117,566	0	117,566	385	2,842	114,339	8.1	8.7	93.2
NEGATIVE	583	3.03	-62,667	1,328	1,710	47	10,979	138	12	0	12	1	0	11	-0.0	8.1	-0.2
S 0- 10	3,689	3.05	6,373	53	107	8	4,431	2,989	159	0	159	129	26	4	0.1	0.1	46.9
U 10- 20	9,476	3.04	15,387	20	248	176	4,501	10,642	683	0	683	349	82	252	1.6	2.4	69.2
B 20- 30	11,991	3.03	25,098	16	313	1,292	5,181	18,396	1,346	0	1,346	379	51	915	3.6	5.0	73.3
T 30- 40	14,296	3.02	35,097	22	488	2,522	5,994	26,134	2,036	0	2,036	385	25	1,626	4.6	6.2	74.5
O 40- 60	28,602	3.02	49,718	21	857	2,926	7,728	38,241	3,124	0	3,124	386	25	2,714	5.5	7.1	76.9
T 60-100	27,220	3.01	75,337	63	1,414	2,978	10,986	60,040	5,086	0	5,086	385	21	4,679	6.2	7.8	79.7
100+	11,318	3.01	206,038	525	4,060	2,991	19,991	179,531	15,840	0	15,840	385	224	15,231	7.4	8.5	87.1
TOTAL	107,175	3.02	62,889	93	1,152	2,350	8,953	51,002	4,286	0	4,286	371	53	3,863	6.1	7.6	81.1

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

FOR JOINT FULL-YEAR FAMILY SIZE FOUR RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

Table with columns: 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.

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

1997 PERSONAL INCOME TAX REPORTS

FOR JOINT FULL-YEAR FAMILY SIZE FIVE RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS		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		AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
				ADDS	SUBS							EXEMPT	OTHER				
NEG >10	158	5.02	-102,980	3,747	5,139	35	13,927	245	20	0	20	4	0	16	-0.0	6.5	-0.2
NEG <10	81	5.10	-4,052	99	409	91	8,629	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	90	5.04	1,093	0	68	1	6,471	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	151	5.02	3,115	0	69	13	4,554	244	12	0	12	11	1	0	0.0	0.0	7.8
4- 6	214	5.05	5,120	6	125	19	4,416	1,713	86	0	86	76	10	0	0.0	0.0	33.5
6- 8	358	5.02	7,073	3	47	8	4,318	3,486	176	0	176	149	26	0	0.0	0.0	49.3
8- 10	561	5.04	9,083	2	58	2	4,276	5,295	291	0	291	242	49	0	0.0	0.0	58.3
10- 12	657	5.04	11,028	10	100	2	4,106	7,089	414	0	414	345	69	0	0.0	0.0	64.3
12- 14	761	5.03	13,021	4	70	8	4,084	9,027	547	0	547	459	87	1	0.0	0.0	69.3
14- 16	837	5.03	15,039	2	135	3	4,451	10,677	673	0	673	542	106	25	0.2	0.2	71.0
16- 18	1,006	5.05	16,997	69	91	12	4,307	12,790	851	0	851	590	111	150	0.9	1.2	75.3
18- 20	1,065	5.04	19,052	8	108	9	4,306	14,690	1,015	0	1,015	607	110	298	1.6	2.0	77.1
20- 22	1,212	5.04	21,013	7	229	98	4,749	16,020	1,136	0	1,136	608	99	429	2.0	2.7	76.2
22- 24	1,220	5.04	23,009	81	246	319	4,954	17,672	1,282	0	1,282	614	94	574	2.5	3.2	76.8
24- 26	1,213	5.05	24,996	6	305	531	5,172	19,104	1,409	0	1,409	622	100	687	2.7	3.6	76.4
26- 28	1,276	5.05	27,000	15	352	781	5,440	20,477	1,530	0	1,530	629	77	824	3.1	4.0	75.8
28- 30	1,278	5.05	29,002	17	321	1,051	5,716	22,015	1,669	0	1,669	630	73	966	3.3	4.4	75.9
30- 32	1,391	5.04	31,010	15	282	1,282	5,995	23,495	1,799	0	1,799	636	76	1,086	3.5	4.6	75.8
32- 34	1,464	5.03	33,008	4	331	1,509	6,340	24,835	1,919	0	1,919	639	73	1,207	3.7	4.9	75.2
34- 36	1,469	5.04	34,991	5	386	1,810	6,315	26,487	2,067	0	2,067	642	55	1,369	3.9	5.2	75.7
36- 38	1,477	5.05	37,020	10	573	1,994	7,034	27,464	2,156	0	2,156	641	41	1,474	4.0	5.4	74.2
38- 40	1,448	5.05	39,019	16	483	2,236	7,176	29,150	2,306	0	2,306	643	30	1,633	4.2	5.6	74.7
40- 45	3,742	5.04	42,482	11	611	2,540	7,696	31,657	2,532	0	2,532	642	27	1,863	4.4	5.9	74.5
45- 50	3,462	5.04	47,447	13	697	2,794	8,156	35,825	2,907	0	2,907	644	30	2,234	4.7	6.2	75.5
50- 55	3,319	5.03	52,472	20	805	2,877	9,086	39,787	3,264	0	3,264	642	34	2,588	4.9	6.5	75.8
55- 60	3,091	5.04	57,504	12	854	2,918	9,782	43,995	3,642	0	3,642	644	30	2,968	5.2	6.7	76.5
60- 70	4,801	5.03	64,762	37	1,168	2,950	10,920	49,885	4,172	0	4,172	643	30	3,499	5.4	7.0	77.0
70- 80	3,345	5.04	74,711	93	1,191	2,965	12,298	58,351	4,934	0	4,934	644	42	4,247	5.7	7.3	78.1
80- 90	2,219	5.02	84,786	51	1,255	2,972	13,684	66,928	5,706	0	5,706	643	32	5,031	5.9	7.5	78.9
90-100	1,536	5.03	94,655	80	1,473	2,977	14,900	75,385	6,467	0	6,467	644	72	5,751	6.1	7.6	79.6
100-125	2,126	5.02	111,144	90	1,863	2,984	16,954	89,445	7,732	0	7,732	642	83	7,007	6.3	7.8	80.5
125-150	1,030	5.02	136,263	138	2,100	2,995	19,415	111,891	9,752	0	9,752	642	153	8,957	6.6	8.0	82.1
150-200	1,164	5.02	171,285	206	2,957	2,992	22,584	142,960	12,549	0	12,549	642	176	11,731	6.8	8.2	83.5
200-300	825	5.01	240,182	550	4,494	3,000	25,244	208,066	18,409	0	18,409	640	215	17,554	7.3	8.4	86.6
300-500	474	5.02	368,796	604	7,679	2,999	30,973	327,754	29,181	0	29,181	641	436	28,104	7.6	8.6	88.9
500+	322	5.02	1,194,051	4,366	21,811	2,998	84,011	1,089,597	97,746	48	97,793	642	2,603	94,548	7.9	8.7	91.3
NEGATIVE	239	5.05	-69,452	2,511	3,536	54	12,131	162	13	0	13	3	0	11	-0.0	6.5	-0.2
S 0- 10	1,374	5.03	6,763	2	67	7	4,483	3,364	179	0	179	151	28	0	0.0	0.0	49.7
U 10- 20	4,326	5.04	15,518	21	101	7	4,265	11,321	737	0	737	525	99	113	0.7	1.0	73.0
B 20- 30	6,199	5.05	25,065	25	292	563	5,214	19,102	1,409	0	1,409	621	88	700	2.8	3.7	76.2
T 30- 40	7,249	5.04	35,045	10	412	1,770	6,577	26,310	2,052	0	2,052	640	55	1,356	3.9	5.2	75.1
O 40- 60	13,614	5.04	49,591	14	735	2,773	8,625	37,500	3,058	0	3,058	643	30	2,385	4.8	6.4	75.6
T 60- 100	11,901	5.03	75,150	61	1,230	2,962	12,336	58,734	4,968	0	4,968	643	39	4,286	5.7	7.3	78.2
100+	5,941	5.02	224,451	458	4,029	2,992	24,388	193,515	17,099	3	17,101	642	296	16,163	7.2	8.4	86.2
TOTAL	50,843	5.04	66,326	90	1,077	2,107	10,161	53,537	4,512	0	4,512	613	80	3,819	5.8	7.1	80.7

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

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS		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		AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
				ADDS	SUBS							EXEMPT	OTHER				
NEG >10	54	6.02	-449,611	3	1,561	23	32,377	0	0	0	0	0	0	0.0	.	0.0	
NEG <10	37	6.05	-4,310	0	536	100	9,236	0	0	0	0	0	0	0.0	.	0.0	
0- 2	38	6.08	986	0	8	0	4,087	0	0	0	0	0	0	0.0	.	0.0	
2- 4	51	6.10	3,132	0	89	0	4,828	230	12	0	12	11	1	0	0.0	7.3	
4- 6	90	6.04	4,992	0	26	2	3,806	1,702	85	0	85	78	7	0	0.0	34.1	
6- 8	147	6.04	7,011	0	83	1	4,883	3,247	163	0	163	145	19	0	0.0	46.3	
8- 10	192	6.05	9,064	6	55	4	4,319	5,136	281	0	281	241	40	0	0.0	56.7	
10- 12	246	6.03	11,061	3	37	2	4,086	7,144	418	0	418	360	58	0	0.0	64.6	
12- 14	263	6.03	13,018	7	221	5	4,042	9,101	552	0	552	478	75	0	0.0	69.9	
14- 16	354	6.05	15,053	1	25	13	4,419	10,987	695	0	695	604	87	4	0.0	73.0	
16- 18	377	6.04	17,030	1	36	2	4,216	12,855	855	0	855	696	100	59	0.3	75.5	
18- 20	392	6.04	19,003	1	145	12	4,540	14,410	996	0	996	704	90	202	1.1	75.8	
20- 22	448	6.06	21,005	1	261	10	4,455	16,433	1,171	0	1,171	730	90	350	1.7	78.2	
22- 24	491	6.05	22,970	3	129	45	4,818	18,015	1,311	0	1,311	740	84	486	2.1	78.4	
24- 26	467	6.05	25,012	0	288	238	5,097	19,480	1,444	0	1,444	741	76	627	2.5	77.9	
26- 28	431	6.04	27,020	160	314	485	5,089	21,300	1,604	0	1,604	751	66	786	2.9	78.8	
28- 30	446	6.07	28,970	7	195	703	5,517	22,562	1,716	0	1,716	759	72	884	3.1	77.9	
30- 32	471	6.05	31,061	0	223	932	5,931	23,989	1,843	0	1,843	761	65	1,018	3.3	77.2	
32- 34	523	6.07	32,994	2	530	1,140	6,398	24,962	1,932	0	1,932	763	73	1,096	3.3	75.7	
34- 36	472	6.04	35,024	9	457	1,416	6,201	26,969	2,111	0	2,111	765	87	1,258	3.6	77.0	
36- 38	493	6.04	37,006	1	528	1,656	7,016	27,922	2,198	0	2,198	763	70	1,364	3.7	75.5	
38- 40	516	6.05	38,994	5	456	1,850	6,986	29,706	2,357	0	2,357	770	78	1,509	3.9	76.2	
40- 45	1,169	6.06	42,513	17	659	2,272	7,800	31,823	2,547	0	2,547	771	35	1,742	4.1	74.9	
45- 50	1,024	6.05	47,534	13	740	2,575	8,886	35,349	2,864	0	2,864	770	32	2,062	4.3	74.4	
50- 55	980	6.04	52,531	14	779	2,796	9,323	39,654	3,251	0	3,251	772	24	2,455	4.7	75.5	
55- 60	851	6.05	57,424	15	965	2,909	10,275	43,298	3,580	0	3,580	771	34	2,774	4.8	75.4	
60- 70	1,246	6.04	64,754	21	1,130	2,960	11,574	49,169	4,108	0	4,108	771	36	3,301	5.1	75.9	
70- 80	904	6.05	74,712	125	1,416	2,940	13,261	57,224	4,833	0	4,833	772	30	4,031	5.4	76.6	
80- 90	565	6.03	84,551	66	1,468	2,945	14,968	65,285	5,559	0	5,559	768	51	4,739	5.6	77.2	
90-100	362	6.01	94,519	26	1,656	2,967	15,771	74,150	6,356	0	6,356	769	59	5,528	5.8	78.5	
100-125	536	6.06	111,284	43	1,814	2,974	18,774	87,766	7,582	0	7,582	774	161	6,646	6.0	78.9	
125-150	265	6.03	135,336	241	2,366	2,989	21,450	108,772	9,471	0	9,471	772	351	8,348	6.2	80.4	
150-200	294	6.02	171,003	143	2,985	2,957	24,462	140,743	12,349	0	12,349	770	181	11,397	6.7	82.3	
200-300	241	6.02	241,053	921	4,262	2,988	28,994	205,823	18,207	0	18,207	768	259	17,180	7.1	85.4	
300-500	129	6.02	378,737	369	5,383	2,999	37,111	333,612	29,707	0	29,707	771	350	28,586	7.5	88.1	
500+	100	6.01	1,135,597	8,998	26,815	2,970	109,582	1,029,185	92,312	0	92,312	762	4,930	86,620	7.6	90.6	
NEGATIVE	91	6.03	-268,555	2	1,144	54	22,968	0	0	0	0	0	0	0	0.0	.	
S 0- 10	518	6.05	6,597	2	58	2	4,423	3,143	166	0	166	145	21	0	0.0	47.6	
U 10- 20	1,632	6.04	15,529	2	90	7	4,290	11,358	740	0	740	592	85	63	0.4	73.1	
B 20- 30	2,283	6.05	24,939	32	235	289	4,992	19,513	1,445	0	1,445	744	78	623	2.5	78.2	
T 30- 40	2,475	6.05	35,063	3	442	1,404	6,517	26,738	2,091	0	2,091	764	75	1,252	3.6	76.3	
O 40- 60	4,024	6.05	49,384	15	773	2,612	8,971	37,054	3,018	0	3,018	771	31	2,215	4.5	75.0	
T 60- 100	3,077	6.04	74,816	60	1,338	2,952	13,186	57,434	4,852	0	4,852	770	40	4,042	5.4	76.8	
T 100+	1,565	6.04	234,056	830	4,396	2,977	29,183	199,874	17,671	0	17,671	771	532	16,368	7.0	85.4	
TOTAL	15,665	6.04	60,215	104	1,023	1,813	10,294	49,124	4,117	0	4,117	722	102	3,293	5.5	6.7	

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

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS		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		AVG TAX DUE	TAX /	TAX /	TBAL /
				ADDS	SUBS							EXEMPT	OTHER		AGI	TBAL	AGI
NEG >10	17	7.00	-190,893	11,385	461	0	35,600	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	11	7.00	-4,442	357	476	0	7,466	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	4	7.25	951	0	0	0	3,392	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	23	7.00	3,091	0	12	0	4,902	276	14	0	14	13	1	0	0.0	0.0	8.9
4- 6	29	7.07	5,224	0	0	0	4,308	1,834	92	0	92	85	7	0	0.0	0.0	35.1
6- 8	45	7.02	7,126	1	2	0	4,079	3,638	183	0	183	165	18	0	0.0	0.0	51.0
8- 10	70	7.03	9,091	0	2	3	3,651	5,633	309	0	309	272	38	0	0.0	0.0	62.0
10- 12	88	7.01	10,945	0	130	4	4,567	6,614	384	0	384	333	51	0	0.0	0.0	60.4
12- 14	108	7.01	12,951	16	517	14	4,736	8,265	499	0	499	447	52	0	0.0	0.0	63.8
14- 16	108	7.03	15,026	0	32	1	3,953	11,090	700	0	700	636	65	0	0.0	0.0	73.8
16- 18	120	7.03	17,003	0	305	6	4,203	12,613	842	0	842	747	85	9	0.1	0.1	74.2
18- 20	132	7.05	18,961	4	62	3	4,427	14,529	1,001	0	1,001	825	69	107	0.6	0.7	76.6
20- 22	155	7.08	21,010	37	56	5	5,206	15,780	1,118	0	1,118	818	68	231	1.1	1.5	75.1
22- 24	179	7.08	23,112	7	71	0	4,436	18,621	1,362	0	1,362	870	88	504	1.7	2.2	80.6
24- 26	155	7.06	24,944	0	83	20	4,982	19,868	1,474	0	1,474	874	77	523	2.1	2.6	79.7
26- 28	173	7.06	27,032	2	459	162	4,922	21,528	1,626	0	1,626	876	71	678	2.5	3.1	79.6
28- 30	165	7.07	29,030	0	400	343	5,783	22,526	1,713	0	1,713	884	59	769	2.6	3.4	77.6
30- 32	149	7.03	30,981	0	180	597	5,540	24,665	1,902	0	1,902	895	48	959	3.1	3.9	79.6
32- 34	180	7.03	32,995	7	656	796	6,038	25,560	1,987	0	1,987	872	129	987	3.0	3.9	77.5
34- 36	161	7.05	35,032	2	432	1,000	6,548	27,073	2,122	0	2,122	883	74	1,165	3.3	4.3	77.3
36- 38	170	7.09	36,937	0	395	1,154	7,313	28,097	2,213	0	2,213	884	139	1,191	3.2	4.2	76.1
38- 40	143	7.08	38,894	26	802	1,567	6,747	29,837	2,370	0	2,370	899	138	1,333	3.4	4.5	76.7
40- 45	351	7.09	42,532	22	636	1,854	8,184	31,897	2,554	0	2,554	898	79	1,577	3.7	4.9	75.0
45- 50	280	7.07	47,555	1	758	2,381	8,594	35,844	2,909	0	2,909	900	59	1,951	4.1	5.4	75.4
50- 55	263	7.05	52,363	5	716	2,632	9,530	39,491	3,236	0	3,236	902	49	2,285	4.4	5.8	75.4
55- 60	241	7.09	57,402	3	835	2,795	10,938	42,837	3,537	0	3,537	905	28	2,604	4.5	6.1	74.6
60- 70	333	7.05	64,862	22	1,142	2,894	11,983	48,865	4,080	0	4,080	903	40	3,137	4.8	6.4	75.3
70- 80	193	7.07	74,950	3	1,538	2,906	13,991	56,518	4,769	0	4,769	905	22	3,841	5.1	6.8	75.4
80- 90	137	7.04	84,518	5	1,472	2,937	16,224	63,890	5,432	0	5,432	896	20	4,516	5.3	7.1	75.6
90-100	77	7.03	94,882	6	1,626	3,000	17,497	72,763	6,231	0	6,231	899	15	5,316	5.6	7.3	76.7
100-125	118	7.06	109,508	45	1,629	3,000	19,947	84,976	7,330	0	7,330	904	131	6,295	5.7	7.4	77.6
125-150	66	7.03	136,082	113	2,591	2,955	22,096	108,554	9,452	0	9,452	900	178	8,374	6.2	7.7	79.8
150-200	83	7.07	171,918	120	2,723	2,970	26,510	139,835	12,268	0	12,268	901	151	11,215	6.5	8.0	81.3
200-300	67	7.06	239,078	111	3,507	3,000	31,317	201,365	17,805	0	17,805	904	399	16,502	6.9	8.2	84.2
300-500	29	7.07	377,553	188	3,946	2,998	39,149	331,647	29,530	0	29,530	905	23	28,603	7.6	8.6	87.8
500+	17	7.00	1,012,826	581	14,466	2,993	57,847	938,101	84,111	0	84,111	896	4,204	79,012	7.8	8.4	92.6
NEGATIVE	28	7.00	-117,644	7,053	467	0	24,547	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	171	7.04	6,921	0	3	1	4,037	3,611	192	0	192	171	22	0	0.0	0.0	52.2
U 10- 20	556	7.03	15,338	4	207	5	4,369	10,978	713	0	713	620	65	27	0.2	0.2	71.6
B 20- 30	827	7.07	25,062	9	217	107	5,053	19,709	1,462	0	1,462	865	73	524	2.1	2.7	78.6
T 30- 40	803	7.06	34,915	7	494	1,013	6,444	26,996	2,114	0	2,114	886	106	1,122	3.2	4.2	77.3
O 40- 60	1,135	7.07	49,206	9	727	2,364	9,182	36,953	3,009	0	3,009	901	56	2,051	4.2	5.6	75.1
T 60-100	740	7.05	74,256	12	1,357	2,916	13,866	56,129	4,734	0	4,734	902	29	3,803	5.1	6.8	75.6
100+	380	7.06	211,468	120	3,117	2,985	26,919	178,566	15,753	0	15,753	902	365	14,486	6.9	8.1	84.4
TOTAL	4,640	7.06	53,090	60	801	1,483	9,498	42,248	3,500	0	3,500	826	88	2,586	4.9	6.1	79.6

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

1997 PERSONAL INCOME TAX REPORTS

FOR JOINT FULL-YEAR FAMILY SIZE RANGE EIGHT+ RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS		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		AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
				ADDS	SUBS							EXEMPT	OTHER				
NEG >10	15	8.87	-58,906	0	10	0	11,190	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	8	8.25	-5,027	0	66	0	12,270	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	10	9.10	1,113	0	0	0	5,343	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	13	8.54	2,862	0	4	0	3,698	177	9	0	9	9	0	0	0.0	0.0	6.2
4- 6	29	9.17	4,965	0	21	0	3,789	1,654	83	0	83	78	5	0	0.0	0.0	33.3
6- 8	21	8.62	7,053	0	294	0	3,618	3,396	172	0	172	159	13	0	0.0	0.0	48.1
8- 10	36	8.81	9,089	0	39	0	4,274	5,075	278	0	278	252	26	0	0.0	0.0	55.8
10- 12	50	9.04	10,918	0	17	4	3,787	7,110	414	0	414	369	45	0	0.0	0.0	65.1
12- 14	54	8.93	13,035	0	47	4	4,288	9,066	551	0	551	495	56	0	0.0	0.0	69.6
14- 16	61	8.59	14,979	0	20	1	3,950	11,028	695	0	695	626	69	0	0.0	0.0	73.6
16- 18	62	8.66	17,068	0	25	0	3,876	13,167	877	0	877	796	81	0	0.0	0.0	77.1
18- 20	99	8.41	19,061	0	275	4	3,425	15,388	1,071	0	1,071	970	73	27	0.1	0.2	80.7
20- 22	81	8.51	20,984	0	244	22	4,593	16,523	1,187	0	1,187	994	60	133	0.6	0.8	78.7
22- 24	88	8.70	23,001	0	122	0	4,515	18,364	1,338	0	1,338	1,016	77	245	1.1	1.3	79.8
24- 26	93	8.62	25,070	0	99	1	5,059	19,911	1,478	0	1,478	1,039	48	391	1.6	2.0	79.4
26- 28	109	8.84	27,008	0	41	6	4,790	22,171	1,678	0	1,678	1,105	48	524	1.9	2.4	82.1
28- 30	98	8.68	28,978	0	606	42	5,281	23,082	1,767	0	1,767	1,064	62	642	2.2	2.8	79.7
30- 32	114	8.57	30,991	0	427	160	5,370	25,034	1,938	0	1,938	1,065	122	751	2.4	3.0	80.8
32- 34	102	8.75	33,048	0	232	308	5,600	26,908	2,105	0	2,105	1,092	69	943	2.9	3.5	81.4
34- 36	83	8.99	34,983	0	197	460	6,914	27,411	2,149	0	2,149	1,131	72	947	2.7	3.5	78.4
36- 38	102	8.67	36,963	1	328	740	6,979	28,918	2,285	0	2,285	1,092	129	1,064	2.9	3.7	78.2
38- 40	79	8.61	39,009	0	336	1,057	7,281	30,575	2,438	0	2,438	1,083	59	1,296	3.3	4.2	78.4
40- 45	189	8.68	42,314	0	700	1,328	7,368	32,934	2,648	0	2,648	1,093	109	1,446	3.4	4.4	77.8
45- 50	172	8.66	47,667	0	1,139	1,953	8,181	36,510	2,972	0	2,972	1,094	69	1,809	3.8	5.0	76.6
50- 55	124	8.78	52,715	2	1,236	2,202	11,038	38,288	3,131	0	3,131	1,109	28	1,994	3.8	5.2	72.6
55- 60	124	8.75	57,477	8	726	2,450	11,400	42,908	3,544	0	3,544	1,120	13	2,411	4.2	5.6	74.7
60- 70	169	8.79	64,513	21	771	2,813	12,169	48,809	4,077	0	4,077	1,119	33	2,925	4.5	6.0	75.7
70- 80	113	8.70	74,875	0	980	2,924	13,230	57,741	4,879	0	4,879	1,112	73	3,694	4.9	6.4	77.1
80- 90	58	8.57	84,864	82	1,425	2,960	17,397	63,164	5,367	0	5,367	1,097	18	4,251	5.0	6.7	74.4
90-100	48	8.81	95,474	74	1,190	3,000	16,826	74,531	6,390	0	6,390	1,128	14	5,248	5.5	7.0	78.1
100-125	70	8.49	112,118	0	2,934	2,988	21,781	84,455	7,288	0	7,288	1,070	122	6,095	5.4	7.2	75.3
125-150	43	8.23	138,763	3	1,853	3,000	25,975	107,939	9,396	0	9,396	1,054	207	8,136	5.9	7.5	77.8
150-200	26	8.77	174,677	54	7,017	3,000	25,890	138,824	12,176	0	12,176	1,122	599	10,455	6.0	7.5	79.5
200-300	31	8.45	235,295	84	3,221	3,000	35,429	193,729	17,118	0	17,118	1,082	743	15,293	6.5	7.9	82.3
300-500	7	8.29	354,992	0	2,971	3,000	63,384	285,637	25,389	0	25,389	1,061	743	23,586	6.6	8.3	80.5
500+	4	8.50	3,331,480	1,707	8,126	3,000	56,426	3,265,636	293,590	0	293,590	1,088	11,383	281,119	8.4	8.6	98.0
NEGATIVE	23	8.65	-40,166	0	29	0	11,565	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	109	8.86	6,125	0	76	2	4,048	2,791	148	0	148	136	13	0	0.0	0.0	45.6
U 10- 20	326	8.67	15,671	0	103	2	3,808	11,833	777	0	777	702	67	8	0.1	0.1	75.5
B 20- 30	469	8.68	25,243	0	221	14	4,860	20,223	1,508	0	1,508	1,047	58	402	1.6	2.0	80.1
T 30- 40	480	8.71	34,707	0	310	514	6,342	27,581	2,166	0	2,166	1,091	93	982	2.8	3.6	79.5
O 40- 60	609	8.71	49,031	2	939	1,911	9,166	37,065	3,020	0	3,020	1,102	62	1,857	3.8	5.0	75.6
T 60-100	388	8.73	74,403	31	981	2,890	13,836	56,738	4,789	0	4,789	1,115	40	3,634	4.9	6.4	76.3
100+	181	8.45	229,070	61	3,429	2,995	28,079	194,642	17,202	0	17,202	1,076	590	15,536	6.8	8.0	85.0
TOTAL	2,585	8.69	51,660	9	723	1,192	9,015	41,278	3,415	0	3,415	989	99	2,327	4.5	5.6	79.9

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

1997 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	192	454	-10,378	59	89	12	1,703	0	0	0	0	0	0	0
NEG <10	286	662	-1,083	24	56	3	1,622	0	0	0	0	0	0	0
0- 2	2,216	5,520	2,696	13	36	3	6,417	2	0	1	1	0	0	1
2- 4	4,341	10,907	13,328	14	94	6	12,179	2,137	107	0	107	90	17	0
4- 6	6,180	15,470	31,181	28	164	8	17,442	14,278	714	0	714	569	144	2
6- 8	8,219	20,754	57,572	29	215	10	23,326	34,573	1,758	0	1,758	1,307	431	20
8- 10	9,825	25,535	88,657	40	351	39	28,465	60,347	3,363	0	3,363	2,301	895	168
10- 12	10,274	27,081	113,103	33	553	207	29,993	82,730	4,884	0	4,884	2,873	1,292	719
12- 14	10,372	27,508	134,797	20	533	1,149	31,158	102,261	6,238	0	6,238	3,151	1,569	1,518
14- 16	9,990	26,593	149,733	27	770	2,627	30,937	115,750	7,339	0	7,339	3,134	1,676	2,529
16- 18	9,316	24,777	158,178	76	1,136	4,357	29,591	123,416	8,216	0	8,216	2,953	1,702	3,561
18- 20	8,276	21,706	157,144	43	924	5,867	27,369	123,133	8,494	0	8,494	2,639	1,567	4,289
20- 22	7,614	19,901	159,652	59	1,212	7,381	26,543	124,733	8,839	0	8,839	2,455	1,187	5,196
22- 24	6,377	16,323	146,511	35	1,346	8,015	23,627	113,687	8,227	0	8,227	2,027	816	5,384
24- 26	5,644	14,361	140,969	51	1,363	8,740	21,854	109,183	8,047	0	8,047	1,805	522	5,720
26- 28	4,997	12,615	134,829	37	1,454	9,115	20,699	103,712	7,757	0	7,757	1,596	322	5,839
28- 30	4,445	10,978	128,735	45	1,456	9,410	19,681	98,404	7,451	0	7,451	1,396	214	5,841
30- 32	3,898	9,544	120,715	77	1,393	9,149	18,739	91,538	7,004	0	7,004	1,214	154	5,636
32- 34	3,356	8,127	110,614	26	1,579	8,492	17,177	83,443	6,449	0	6,449	1,034	105	5,310
34- 36	2,962	7,159	103,630	37	1,468	7,945	15,623	78,668	6,142	0	6,142	912	78	5,152
36- 38	2,638	6,333	97,573	88	1,660	7,252	14,872	73,971	5,822	0	5,822	808	73	4,941
38- 40	2,408	5,770	93,885	33	1,348	6,741	14,449	71,464	5,669	0	5,669	736	61	4,871
40- 45	4,843	11,462	205,350	98	3,502	13,877	31,076	157,062	12,601	0	12,601	1,464	117	11,020
45- 50	3,553	8,232	168,276	66	3,314	10,406	26,024	128,604	10,446	0	10,446	1,052	93	9,300
50- 55	2,226	5,175	116,493	139	2,486	6,561	17,705	89,907	7,385	0	7,385	661	52	6,672
55- 60	1,491	3,464	85,522	65	1,767	4,382	13,321	66,126	5,478	0	5,478	443	51	4,984
60- 70	1,824	4,199	117,553	146	2,507	5,383	17,948	91,870	7,689	0	7,689	537	57	7,096
70- 80	877	2,079	65,412	97	1,666	2,615	9,654	51,593	4,365	0	4,365	265	19	4,082
80- 90	565	1,340	47,902	52	1,056	1,677	7,055	38,165	3,255	0	3,255	172	41	3,043
90-100	373	873	35,290	92	840	1,112	5,400	28,030	2,404	0	2,404	112	22	2,270
100-125	446	1,081	49,278	194	1,116	1,331	6,370	40,655	3,517	1	3,518	138	52	3,327
125-150	233	558	31,955	99	787	698	3,921	26,654	2,325	0	2,325	71	26	2,228
150-200	241	563	41,275	187	961	720	4,523	35,259	3,097	0	3,097	72	56	2,968
200-300	163	383	39,097	207	1,236	489	3,725	33,860	2,996	0	2,996	49	43	2,904
300-500	96	221	35,695	1,268	1,590	288	2,573	32,602	2,904	0	2,904	28	33	2,843
500+	78	180	90,709	566	1,313	234	3,666	86,063	7,721	0	7,721	23	159	7,539
NEGATIVE	478	1,116	-11,461	82	145	15	3,324	0	0	0	0	0	0	0
S 0- 10	30,781	78,186	193,434	124	860	65	87,829	111,336	5,943	1	5,944	4,267	1,486	191
U 10- 20	48,228	127,665	712,955	198	3,916	14,207	149,048	547,289	35,172	0	35,172	14,751	7,805	12,615
B 20- 30	29,077	74,178	710,696	227	6,831	42,661	112,404	549,719	40,321	0	40,321	9,280	3,061	27,980
T 30- 40	15,262	36,933	526,417	261	7,449	39,578	80,860	399,084	31,086	0	31,086	4,704	472	25,910
O 40- 60	12,113	28,333	575,641	368	11,070	35,226	88,126	441,699	35,909	0	35,909	3,620	313	31,977
T 60-100	3,639	8,491	266,157	387	6,070	10,787	40,057	209,658	17,714	0	17,714	1,085	138	16,491
100+	1,257	2,986	288,009	2,522	7,002	3,760	24,778	255,093	22,560	1	22,560	381	370	21,810
TOTAL	140,835	357,888	3,261,848	4,169	43,343	146,299	586,426	2,513,879	188,705	2	188,706	38,088	13,646	136,973

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

FOR HEAD OF HOUSEHOLD FULL-YEAR FAMILY SIZE ONE RETURNS IN OREGON

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS		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		AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
				ADDS	SUBS							EXEMPT	OTHER				
NEG >10	26	1.00	-48,573	81	391	1	5,573	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	40	1.05	-3,693	22	284	0	5,558	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	147	1.01	1,120	1	38	9	3,274	0	0	7	7	1	0	6	0.6	.	0.0
2- 4	265	1.01	3,085	14	36	3	3,081	434	22	0	22	17	5	0	0.0	0.0	14.1
4- 6	391	1.01	5,090	19	55	1	3,199	2,072	104	0	104	78	23	3	0.1	0.1	40.7
6- 8	521	1.00	7,006	12	60	2	3,337	3,756	191	0	191	109	46	36	0.5	0.9	53.6
8- 10	566	1.01	8,972	7	88	37	3,544	5,411	296	0	296	118	58	120	1.3	2.2	60.3
10- 12	523	1.00	11,011	30	161	247	3,790	6,936	402	0	402	119	65	219	2.0	3.2	63.0
12- 14	497	1.00	13,017	6	153	517	3,996	8,431	505	0	505	122	56	326	2.5	3.9	64.8
14- 16	534	1.01	15,024	1	171	773	3,877	10,252	634	0	634	125	51	458	3.1	4.5	68.2
16- 18	499	1.01	16,969	14	276	1,037	4,020	11,715	756	0	756	126	53	577	3.4	4.9	69.0
18- 20	508	1.01	18,987	17	287	1,290	4,047	13,407	902	0	902	127	49	725	3.8	5.4	70.6
20- 22	450	1.01	21,007	5	267	1,573	4,196	14,997	1,039	0	1,039	128	37	875	4.2	5.8	71.4
22- 24	460	1.00	22,951	38	275	1,893	4,215	16,606	1,181	0	1,181	128	24	1,029	4.5	6.2	72.4
24- 26	438	1.00	25,015	60	370	2,156	4,784	17,818	1,290	0	1,290	128	15	1,147	4.6	6.4	71.2
26- 28	414	1.01	26,981	17	569	2,375	4,966	19,103	1,406	0	1,406	128	17	1,260	4.7	6.6	70.8
28- 30	402	1.01	29,004	53	653	2,677	5,035	20,700	1,548	0	1,548	129	11	1,408	4.9	6.8	71.4
30- 32	352	1.00	30,945	25	697	2,731	5,379	22,165	1,679	0	1,679	128	13	1,538	5.0	6.9	71.6
32- 34	301	1.01	32,988	19	685	2,797	5,350	24,175	1,860	0	1,860	129	10	1,721	5.2	7.1	73.3
34- 36	289	1.00	34,976	67	788	2,888	5,354	26,030	2,027	0	2,027	128	10	1,889	5.4	7.3	74.4
36- 38	270	1.01	37,009	245	857	2,855	5,813	27,750	2,181	0	2,181	128	9	2,043	5.5	7.4	75.0
38- 40	246	1.00	38,989	27	962	2,908	5,932	29,214	2,313	0	2,313	128	16	2,168	5.6	7.4	74.9
40- 45	520	1.00	42,375	27	1,333	2,950	6,460	31,683	2,535	0	2,535	128	13	2,394	5.6	7.6	74.8
45- 50	401	1.00	47,393	33	1,827	2,940	7,287	35,372	2,866	0	2,866	128	12	2,726	5.8	7.7	74.6
50- 55	250	1.01	52,342	35	2,026	2,969	8,569	38,812	3,177	0	3,177	130	15	3,032	5.8	7.8	74.2
55- 60	180	1.00	57,449	137	1,766	2,923	8,396	44,500	3,687	0	3,687	128	14	3,544	6.2	8.0	77.5
60- 70	196	1.01	64,366	153	2,315	2,941	10,208	49,055	4,097	0	4,097	129	18	3,949	6.1	8.1	76.2
70- 80	88	1.01	74,713	129	3,159	3,000	9,962	58,775	4,975	0	4,975	128	10	4,837	6.5	8.2	78.7
80- 90	68	1.01	84,259	85	3,683	2,956	12,453	65,253	5,555	0	5,555	130	53	5,372	6.4	8.2	77.4
90-100	44	1.02	94,920	140	3,135	3,000	14,198	74,726	6,407	0	6,407	131	118	6,159	6.5	8.2	78.7
100-125	39	1.03	109,444	34	4,232	2,973	15,869	86,404	7,459	13	7,472	131	387	6,953	6.4	8.0	78.9
125-150	16	1.00	135,505	258	4,646	2,971	22,825	105,687	9,214	0	9,214	120	25	9,068	6.7	8.6	78.0
150-200	26	1.00	168,446	320	5,439	2,885	14,972	145,471	12,774	0	12,774	128	207	12,439	7.4	8.6	86.4
200-300	20	1.00	241,112	2,319	9,792	3,000	21,709	208,930	18,486	0	18,486	128	8	18,350	7.6	8.8	86.7
300-500	17	1.00	378,513	777	7,308	3,000	24,810	344,173	30,658	0	30,658	128	3	30,527	8.1	8.9	90.9
500+	9	1.00	1,207,036	11,513	13,030	2,977	16,572	1,185,970	106,419	0	106,419	128	6	106,286	8.8	9.0	98.3
NEGATIVE	66	1.03	-21,373	45	326	0	5,564	0	0	0	0	0	0	0	0.0	.	0.0
S 0- 10	1,890	1.01	6,191	11	62	13	3,330	3,145	166	1	166	84	35	47	0.8	1.5	50.8
U 10- 20	2,561	1.01	14,980	13	209	770	3,944	10,132	639	0	639	124	55	460	3.1	4.5	67.6
B 20- 30	2,164	1.01	24,860	34	419	2,118	4,622	17,755	1,285	0	1,285	128	21	1,136	4.6	6.4	71.4
T 30- 40	1,458	1.00	34,646	73	787	2,828	5,542	25,570	1,985	0	1,985	128	12	1,845	5.3	7.2	73.8
O 40- 60	1,351	1.00	47,717	45	1,665	2,947	7,354	35,805	2,906	0	2,906	128	15	2,764	5.8	7.7	75.0
T 60-100	396	1.01	73,476	135	2,829	2,963	10,982	56,849	4,799	0	4,799	129	34	4,636	6.3	8.2	77.4
100+	127	1.01	259,341	1,394	6,442	2,963	18,728	232,648	20,623	4	20,627	128	166	20,333	7.8	8.7	89.7
TOTAL	10,013	1.01	27,910	53	691	1,621	5,144	20,776	1,605	0	1,605	118	32	1,455	5.2	7.0	74.4

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

1997 PERSONAL INCOME TAX REPORTS

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

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS		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		AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
				ADDS	SUBS							EXEMPT	OTHER				
NEG >10	105	2.03	-52,466	534	500	68	7,741	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	152	2.02	-3,761	147	201	20	5,617	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	1,199	2.02	1,211	11	10	1	2,841	1	0	0	0	0	0	0	0.0	0.0	0.1
2- 4	2,301	2.01	3,072	3	20	1	2,821	491	25	0	25	20	4	0	0.0	0.0	16.0
4- 6	3,261	2.01	5,056	4	28	2	2,793	2,325	116	0	116	91	26	0	0.0	0.0	46.0
6- 8	4,306	2.01	6,984	4	23	1	2,815	4,203	214	0	214	155	58	0	0.0	0.0	60.2
8- 10	4,750	2.01	9,024	6	39	2	2,903	6,132	342	0	342	221	100	20	0.2	0.3	68.0
10- 12	5,017	2.02	11,009	2	56	14	2,921	8,055	475	0	475	235	129	112	1.0	1.4	73.2
12- 14	5,085	2.01	12,996	2	65	173	3,055	9,746	594	0	594	234	152	208	1.6	2.1	75.0
14- 16	4,771	2.01	14,994	3	89	398	3,138	11,416	721	0	721	237	172	311	2.1	2.7	76.1
16- 18	4,549	2.01	16,987	14	127	643	3,186	13,068	866	0	866	244	178	444	2.6	3.4	76.9
18- 20	4,108	2.01	18,998	7	122	910	3,269	14,718	1,012	0	1,012	251	178	583	3.1	4.0	77.5
20- 22	3,911	2.01	20,959	6	132	1,186	3,512	16,150	1,140	0	1,140	255	117	768	3.7	4.8	77.1
22- 24	3,260	2.01	22,981	2	185	1,475	3,695	17,650	1,274	0	1,274	255	66	952	4.1	5.4	76.8
24- 26	2,894	2.01	24,965	4	226	1,764	3,846	19,152	1,409	0	1,409	256	48	1,105	4.4	5.8	76.7
26- 28	2,609	2.02	26,976	10	244	2,046	4,073	20,646	1,542	0	1,542	257	32	1,254	4.6	6.1	76.5
28- 30	2,397	2.01	28,966	7	299	2,301	4,403	22,024	1,666	0	1,666	256	29	1,381	4.8	6.3	76.0
30- 32	2,150	2.02	30,978	26	308	2,553	4,649	23,498	1,797	0	1,797	258	27	1,512	4.9	6.4	75.9
32- 34	1,892	2.02	32,956	9	419	2,682	5,058	24,820	1,917	0	1,917	257	26	1,634	5.0	6.6	75.3
34- 36	1,632	2.01	34,993	6	427	2,795	5,203	26,584	2,076	0	2,076	257	22	1,797	5.1	6.8	76.0
36- 38	1,450	2.01	36,987	12	692	2,837	5,541	27,986	2,202	0	2,202	256	21	1,924	5.2	6.9	75.7
38- 40	1,327	2.01	38,995	16	535	2,854	6,067	29,616	2,349	0	2,349	257	22	2,069	5.3	7.0	75.9
40- 45	2,698	2.01	42,402	20	663	2,895	6,250	32,628	2,619	0	2,619	257	20	2,343	5.5	7.2	76.9
45- 50	2,045	2.01	47,332	22	826	2,942	7,356	36,229	2,943	0	2,943	257	26	2,660	5.6	7.3	76.5
50- 55	1,275	2.01	52,310	76	1,058	2,951	7,752	40,643	3,340	0	3,340	257	19	3,064	5.9	7.5	77.7
55- 60	833	2.01	57,382	21	1,147	2,955	8,856	44,446	3,682	0	3,682	258	34	3,390	5.9	7.6	77.5
60- 70	1,091	2.01	64,455	43	1,331	2,962	9,660	50,553	4,233	0	4,233	257	34	3,942	6.1	7.8	78.4
70- 80	486	2.01	74,672	154	1,716	2,975	11,286	58,879	4,982	0	4,982	256	20	4,706	6.3	8.0	78.9
80- 90	305	2.01	84,788	97	1,691	2,990	12,332	67,872	5,790	0	5,790	258	110	5,423	6.4	8.0	80.0
90-100	211	2.01	94,568	257	2,125	2,970	14,453	75,278	6,457	0	6,457	257	79	6,121	6.5	8.1	79.6
100-125	253	2.01	110,878	384	2,412	2,988	13,723	92,139	7,975	0	7,975	258	84	7,633	6.9	8.3	83.1
125-150	137	2.01	137,396	594	3,649	3,000	15,677	115,664	10,092	0	10,092	257	80	9,755	7.1	8.4	84.2
150-200	140	2.00	171,324	285	3,377	3,000	19,756	145,475	12,775	0	12,775	256	274	12,244	7.1	8.4	84.9
200-300	87	2.00	241,883	1,409	4,859	3,000	23,190	212,244	18,784	0	18,784	256	314	18,214	7.5	8.6	87.7
300-500	45	2.00	369,416	475	17,737	3,000	27,129	322,026	28,664	0	28,664	256	672	27,736	7.5	8.6	87.2
500+	43	2.00	1,026,791	2,749	17,604	3,000	52,667	956,270	85,746	0	85,746	256	2,530	82,960	8.1	8.7	93.1
NEGATIVE	257	2.02	-23,660	305	323	40	6,485	0	0	0	0	0	0	0	0.0	.	0.0
S 0- 10	15,817	2.01	6,192	5	27	2	2,840	3,537	188	0	188	130	52	6	0.1	0.2	57.1
U 10- 20	23,530	2.01	14,797	5	90	404	3,106	11,234	720	0	720	240	161	319	2.2	2.8	75.9
B 20- 30	15,071	2.01	24,481	5	207	1,686	3,855	18,763	1,374	0	1,374	256	64	1,054	4.3	5.6	76.6
T 30- 40	8,451	2.01	34,486	14	457	2,724	5,223	26,121	2,034	0	2,034	257	24	1,753	5.1	6.7	75.7
O 40- 60	6,851	2.01	47,539	31	844	2,927	7,176	36,631	2,979	0	2,979	257	23	2,699	5.7	7.4	77.1
T 60- 100	2,093	2.01	72,826	98	1,553	2,970	10,910	57,503	4,858	0	4,858	257	46	4,555	6.3	7.9	79.0
100+	705	2.01	216,567	682	5,051	2,996	19,700	189,503	16,737	0	16,737	257	336	16,145	7.5	8.5	87.5
TOTAL	72,775	2.01	23,789	19	305	1,187	4,229	18,258	1,377	0	1,377	223	86	1,068	4.5	5.8	76.8

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

FOR HEAD OF HOUSEHOLD FULL-YEAR FAMILY SIZE THREE RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS		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		AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
				ADDS	SUBS							EXEMPT	OTHER				
NEG >10	44	3.02	-34,033	7	242	103	9,255	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	73	3.01	-3,817	9	145	4	6,033	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	638	3.04	1,242	1	14	0	2,881	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	1,279	3.02	3,064	1	24	1	2,736	499	25	0	25	21	4	0	0.0	0.0	16.3
4- 6	1,849	3.01	5,013	5	19	0	2,827	2,313	116	0	116	94	21	0	0.0	0.0	46.2
6- 8	2,418	3.01	7,040	2	21	1	2,792	4,287	218	0	218	168	50	0	0.0	0.0	60.9
8- 10	3,229	3.01	9,030	1	24	2	2,815	6,239	348	0	348	255	92	1	0.0	0.0	69.1
10- 12	3,185	3.01	11,001	2	29	2	2,837	8,160	483	0	483	323	146	13	0.1	0.2	74.2
12- 14	3,230	3.01	12,993	1	21	4	2,858	10,122	619	0	619	356	177	86	0.7	0.9	77.9
14- 16	3,108	3.02	14,963	3	61	100	2,999	11,828	754	0	754	353	195	206	1.4	1.7	79.1
16- 18	2,829	3.02	16,964	2	96	306	3,129	13,463	900	0	900	352	222	326	1.9	2.4	79.4
18- 20	2,452	3.02	18,977	1	83	522	3,269	15,115	1,046	0	1,046	357	246	443	2.3	2.9	79.6
20- 22	2,137	3.02	20,985	16	160	777	3,441	16,649	1,185	0	1,185	366	232	588	2.8	3.5	79.3
22- 24	1,796	3.02	22,964	5	215	1,032	3,756	17,985	1,304	0	1,304	371	232	701	3.1	3.9	78.3
24- 26	1,585	3.01	24,985	9	188	1,329	3,784	19,702	1,457	0	1,457	382	149	925	3.7	4.7	78.9
26- 28	1,328	3.02	26,999	3	315	1,600	4,149	20,956	1,571	0	1,571	383	92	1,096	4.1	5.2	77.6
28- 30	1,116	3.02	28,953	3	332	1,895	4,400	22,365	1,697	0	1,697	384	57	1,256	4.3	5.6	77.2
30- 32	962	3.02	30,978	11	333	2,091	4,985	23,585	1,806	0	1,806	386	48	1,371	4.4	5.8	76.1
32- 34	832	3.02	32,959	2	381	2,336	5,351	24,896	1,924	0	1,924	385	43	1,495	4.5	6.0	75.5
34- 36	740	3.02	34,974	6	544	2,565	5,469	26,422	2,062	0	2,062	384	33	1,645	4.7	6.2	75.5
36- 38	663	3.02	36,985	7	469	2,677	5,930	27,916	2,195	0	2,195	387	42	1,766	4.8	6.3	75.5
38- 40	605	3.03	38,965	8	528	2,757	6,053	29,638	2,351	0	2,351	386	34	1,931	5.0	6.5	76.1
40- 45	1,195	3.02	42,457	19	672	2,853	6,811	32,143	2,576	0	2,576	386	34	2,155	5.1	6.7	75.7
45- 50	852	3.03	47,381	8	840	2,914	7,314	36,328	2,952	0	2,952	387	31	2,534	5.3	7.0	76.7
50- 55	520	3.01	52,391	52	867	2,953	8,262	40,361	3,315	0	3,315	385	35	2,895	5.5	7.2	77.0
55- 60	362	3.02	57,255	62	1,045	2,921	8,912	44,439	3,682	0	3,682	386	47	3,248	5.7	7.3	77.6
60- 70	397	3.01	64,363	24	980	2,949	9,992	50,467	4,224	0	4,224	385	24	3,816	5.9	7.6	78.4
70- 80	229	3.00	74,410	35	1,461	2,985	10,709	59,289	5,018	0	5,018	385	11	4,623	6.2	7.8	79.7
80- 90	135	3.00	84,841	94	1,471	2,956	12,403	68,106	5,811	0	5,811	384	25	5,403	6.4	7.9	80.3
90-100	82	3.05	94,473	233	2,346	2,994	13,801	75,565	6,483	0	6,483	390	3	6,089	6.4	8.1	80.0
100-125	112	3.04	109,863	592	2,538	2,973	14,254	90,689	7,844	0	7,844	390	96	7,359	6.7	8.1	82.5
125-150	64	3.02	136,549	212	2,628	2,994	17,046	114,092	9,950	0	9,950	386	147	9,417	6.9	8.3	83.6
150-200	55	3.02	171,567	2,463	4,387	3,000	19,025	147,617	12,968	0	12,968	386	111	12,470	7.3	8.4	86.0
200-300	39	3.03	236,351	652	8,197	3,000	19,788	206,018	18,224	0	18,224	387	402	17,434	7.4	8.5	87.2
300-500	24	3.00	367,089	50,421	4,926	3,000	30,945	378,639	33,760	0	33,760	384	50	33,325	9.1	8.8	103.1
500+	22	3.00	1,390,952	12,480	14,596	3,000	47,653	1,338,184	120,118	0	120,118	384	1,237	118,498	8.5	8.9	96.2
NEGATIVE	117	3.02	-15,180	8	182	41	7,245	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	9,413	3.01	6,391	2	22	1	2,805	3,764	202	0	202	152	49	0	0.0	0.0	58.9
U 10- 20	14,804	3.01	14,728	2	56	167	3,003	11,524	742	0	742	348	194	201	1.4	1.7	78.2
B 20- 30	7,962	3.02	24,348	8	228	1,238	3,833	19,078	1,402	0	1,402	376	168	859	3.5	4.5	78.4
T 30- 40	3,802	3.02	34,508	7	439	2,445	5,494	26,143	2,036	0	2,036	386	41	1,610	4.7	6.2	75.8
O 40- 60	2,929	3.02	47,482	27	802	2,897	7,475	36,339	2,953	0	2,953	386	35	2,532	5.3	7.0	76.5
T 60-100	843	3.01	73,301	59	1,322	2,964	10,944	58,129	4,914	0	4,914	385	18	4,510	6.2	7.8	79.3
100+	316	3.03	250,344	5,460	4,598	2,989	19,926	228,291	20,228	0	20,228	387	223	19,618	7.8	8.6	91.2
TOTAL	40,186	3.02	21,934	50	235	835	3,995	17,043	1,269	0	1,269	314	125	830	3.8	4.9	77.7

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

1997 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		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		AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
				ADDS	SUBS							EXEMPT	OTHER				
NEG >10	10	4.30	-65,422	0	1,590	0	23,831	0	0	0	0	0	0	0	0.0	.	0.0
NEG <10	17	4.18	-3,871	1	127	0	4,566	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	171	4.02	1,246	0	41	0	2,894	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	363	4.02	3,062	1	20	0	2,767	513	26	0	26	23	3	0	0.0	0.0	16.7
4- 6	496	4.04	5,092	0	14	0	2,694	2,406	120	0	120	103	18	0	0.0	0.0	47.3
6- 8	700	4.02	7,005	0	27	1	2,787	4,265	217	0	217	176	41	0	0.0	0.0	60.9
8- 10	913	4.02	9,050	6	24	2	2,810	6,271	350	0	350	276	75	0	0.0	0.0	69.3
10- 12	1,084	4.02	11,012	0	48	2	2,831	8,156	483	0	483	378	103	2	0.0	0.0	74.1
12- 14	999	4.02	13,019	3	45	2	2,877	10,108	619	0	619	451	148	20	0.2	0.2	77.6
14- 16	1,084	4.02	15,016	0	55	2	2,947	12,028	771	0	771	481	159	131	0.9	1.1	80.1
16- 18	961	4.03	16,983	0	54	49	3,023	13,871	935	0	935	478	188	269	1.6	1.9	81.7
18- 20	786	4.03	18,974	3	88	239	3,303	15,359	1,069	0	1,069	482	196	392	2.1	2.5	80.9
20- 22	721	4.03	20,945	1	263	458	3,253	17,004	1,218	0	1,218	481	225	511	2.4	3.0	81.2
22- 24	587	4.02	22,984	4	309	707	3,477	18,532	1,354	0	1,354	487	204	663	2.9	3.6	80.6
24- 26	478	4.04	24,986	0	277	954	3,735	20,044	1,489	0	1,489	489	223	777	3.1	3.9	80.2
26- 28	423	4.03	26,987	1	286	1,193	3,960	21,569	1,626	0	1,626	501	183	942	3.5	4.4	79.9
28- 30	384	4.04	28,938	2	243	1,477	4,288	22,937	1,747	0	1,747	514	134	1,099	3.8	4.8	79.3
30- 32	288	4.03	30,930	4	417	1,730	5,004	23,823	1,832	0	1,832	505	96	1,231	4.0	5.2	77.0
32- 34	234	4.06	32,938	0	933	2,055	4,862	25,171	1,953	0	1,953	511	35	1,406	4.3	5.6	76.4
34- 36	208	4.02	35,004	11	357	2,334	5,317	27,008	2,113	0	2,113	514	27	1,571	4.5	5.8	77.2
36- 38	183	4.02	36,979	1	483	2,489	5,376	28,663	2,265	0	2,265	509	35	1,721	4.7	6.0	77.5
38- 40	176	4.03	39,001	1	358	2,582	5,458	30,603	2,437	0	2,437	516	28	1,893	4.9	6.2	78.5
40- 45	316	4.03	42,300	1	494	2,668	6,558	32,626	2,620	0	2,620	514	37	2,069	4.9	6.3	77.1
45- 50	179	4.03	47,464	7	732	2,854	7,477	36,408	2,959	0	2,959	516	30	2,412	5.1	6.6	76.7
50- 55	136	4.04	52,316	21	1,083	2,892	7,854	40,550	3,334	0	3,334	514	35	2,785	5.3	6.9	77.5
55- 60	87	4.06	57,320	0	1,055	2,946	10,084	43,234	3,573	0	3,573	519	25	3,029	5.3	7.0	75.4
60- 70	104	4.01	65,089	518	1,651	2,920	10,766	50,270	4,206	0	4,206	513	65	3,629	5.6	7.2	77.2
70- 80	58	4.02	74,230	48	3,531	2,994	10,833	56,920	4,808	0	4,808	508	94	4,206	5.7	7.4	76.7
80- 90	41	4.00	84,823	93	1,696	2,927	12,535	67,758	5,780	0	5,780	512	1	5,267	6.2	7.8	79.9
90-100	29	4.03	94,667	292	1,485	3,000	15,936	74,538	6,390	0	6,390	516	3	5,870	6.2	7.9	78.7
100-125	31	4.03	111,786	955	1,460	3,000	16,564	91,717	7,936	0	7,936	516	165	7,256	6.5	7.9	82.0
125-150	9	4.00	139,800	34	2,077	3,000	15,005	119,753	10,460	0	10,460	512	561	9,387	6.7	7.8	85.7
150-200	12	4.08	168,736	306	7,296	3,000	18,592	140,155	12,296	0	12,296	523	530	11,243	6.7	8.0	83.1
200-300	14	4.00	236,315	897	20,696	2,999	30,053	183,867	16,253	0	16,253	475	5	15,772	6.7	8.6	77.8
300-500	8	4.00	382,565	2,776	62,890	3,000	20,751	310,040	27,625	0	27,625	448	179	26,998	7.1	8.7	81.0
500+	3	4.00	1,434,296	23,203	39,004	3,000	39,171	1,376,323	123,551	0	123,551	512	7,663	115,377	8.0	8.4	96.0
NEGATIVE	27	4.22	-26,668	1	669	0	11,701	0	0	0	0	0	0	0	0.0	.	.
S 0- 10	2,643	4.02	6,438	2	24	1	2,782	3,818	205	0	205	164	40	0	0.0	0.0	59.3
U 10- 20	4,914	4.02	14,745	1	57	49	2,979	11,677	756	0	756	452	156	148	1.0	1.3	79.2
B 20- 30	2,593	4.03	24,321	2	277	877	3,661	19,534	1,444	0	1,444	492	200	752	3.1	3.9	80.3
T 30- 40	1,089	4.03	34,460	4	518	2,180	5,169	26,630	2,082	0	2,082	511	49	1,523	4.4	5.7	77.3
O 40- 60	718	4.04	47,304	6	733	2,791	7,460	36,355	2,955	0	2,955	515	33	2,407	5.1	6.6	76.9
T 60-100	232	4.01	74,559	297	2,108	2,949	11,742	58,057	4,908	0	4,908	512	53	4,343	5.8	7.5	77.9
100+	77	4.03	226,237	1,792	13,784	3,000	20,466	192,030	16,973	0	16,973	502	533	15,938	7.0	8.3	84.9
TOTAL	12,293	4.03	20,990	19	302	635	3,830	16,390	1,207	0	1,207	408	124	675	3.2	4.1	78.1

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

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

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS		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		AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
				ADDS	SUBS							EXEMPT	OTHER				
NEG >10	7	5.57	-207,812	1	0	0	14,232	0	0	0	0	0	0	0.0	0.0	0.0	
NEG <10	4	5.50	-4,788	0	399	0	6,842	0	0	0	0	0	0	0.0	0.0	0.0	
0- 2	60	5.42	1,216	0	38	0	3,261	0	0	0	0	0	0	0.0	0.0	0.0	
2- 4	132	5.30	3,089	0	6	11	2,760	519	26	0	26	24	2	0.0	0.0	16.8	
4- 6	177	5.30	4,977	0	61	1	2,859	2,254	113	0	113	100	12	0.0	0.0	45.3	
6- 8	274	5.44	7,019	8	53	0	2,785	4,248	216	0	216	190	26	0.0	0.0	60.5	
8- 10	367	5.46	8,980	0	39	0	2,758	6,227	347	0	347	292	55	0.0	0.0	69.3	
10- 12	465	5.38	11,050	2	85	0	2,687	8,296	492	0	492	420	72	0.0	0.0	75.1	
12- 14	560	5.39	12,952	0	29	1	2,735	10,193	624	0	624	539	82	0.0	0.0	78.7	
14- 16	493	5.49	14,997	0	7	2	2,798	12,189	781	0	781	643	99	0.3	0.3	81.3	
16- 18	478	5.66	16,998	1	205	1	2,791	14,030	949	0	949	683	118	0.9	1.1	82.5	
18- 20	422	5.58	18,977	0	12	11	3,015	15,939	1,119	0	1,119	688	123	308	1.6	1.9	84.0
20- 22	395	5.59	20,970	0	115	107	3,088	17,681	1,275	0	1,275	689	141	446	2.1	2.5	84.3
22- 24	274	5.54	22,991	1	186	251	3,124	19,449	1,436	0	1,436	666	196	573	2.5	2.9	84.6
24- 26	249	5.57	24,972	0	467	514	3,388	20,659	1,547	0	1,547	681	134	731	2.9	3.5	82.7
26- 28	223	5.51	26,944	0	187	740	3,724	22,351	1,697	0	1,697	685	151	861	3.2	3.9	83.0
28- 30	145	5.70	28,907	10	86	929	3,728	24,174	1,858	0	1,858	713	178	967	3.3	4.0	83.6
30- 32	146	5.36	30,900	0	308	1,302	4,205	25,109	1,945	0	1,945	671	116	1,158	3.7	4.6	81.3
32- 34	97	5.60	33,006	13	472	1,557	4,194	26,845	2,102	0	2,102	703	97	1,302	3.9	4.8	81.3
34- 36	93	5.53	34,958	5	715	1,769	4,648	27,857	2,192	0	2,192	694	101	1,397	4.0	5.0	79.7
36- 38	72	5.57	36,956	0	373	1,915	4,891	29,777	2,361	0	2,361	713	82	1,566	4.2	5.3	80.6
38- 40	54	5.72	39,059	0	338	2,145	5,846	30,729	2,448	0	2,448	732	39	1,676	4.3	5.5	78.7
40- 45	114	5.54	42,214	67	540	2,454	5,636	33,651	2,711	0	2,711	707	33	1,971	4.7	5.9	79.7
45- 50	76	5.46	47,540	0	605	2,843	6,435	37,658	3,071	0	3,071	696	49	2,326	4.9	6.2	79.2
50- 55	45	5.31	52,303	68	707	2,843	7,004	41,818	3,445	0	3,445	680	30	2,735	5.2	6.5	80.0
55- 60	29	5.59	57,538	17	833	2,783	11,343	42,891	3,553	0	3,553	693	18	2,841	4.9	6.6	74.5
60- 70	36	5.47	63,760	167	1,125	2,794	8,953	51,056	4,277	0	4,277	700	22	3,555	5.6	7.0	80.1
70- 80	16	5.81	75,094	0	930	3,000	13,219	57,946	4,897	0	4,897	744	10	4,143	5.5	7.2	77.2
80- 90	16	5.50	86,286	0	1,373	2,813	16,171	65,929	5,616	0	5,616	704	3	4,909	5.7	7.4	76.4
90-100	7	5.29	95,433	526	2,672	3,000	18,848	71,439	6,112	0	6,112	677	0	5,435	5.7	7.6	74.9
100-125	11	6.00	107,920	0	1,038	3,000	15,398	88,484	7,645	0	7,645	768	0	6,877	6.4	7.8	82.0
125-150	7	5.43	138,066	0	3,637	3,000	26,078	105,352	9,164	0	9,164	695	7	8,462	6.1	8.0	76.3
150-200	8	5.25	181,151	0	2,191	3,000	12,249	163,711	14,416	0	14,416	672	29	13,715	7.6	8.4	90.4
200-300	3	5.00	235,022	0	2,656	3,000	26,858	202,508	17,908	0	17,908	640	0	17,268	7.3	8.5	86.2
300-500	0	0.00	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	
NEGATIVE	11	5.55	-133,985	1	145	0	11,545	0	0	0	0	0	0	0.0	0.0	59.5	
S 0- 10	1,010	5.40	6,515	2	42	2	2,813	3,878	208	0	208	178	30	0	0.0	0.0	
U 10- 20	2,418	5.49	14,854	1	67	3	2,799	11,996	781	0	781	592	98	92	0.6	0.8	
B 20- 30	1,286	5.58	24,106	1	208	419	3,336	20,176	1,501	0	1,501	685	157	659	2.7	3.3	
T 30- 40	462	5.52	34,056	4	438	1,644	4,591	27,411	2,151	0	2,151	696	95	1,360	4.0	5.0	
O 40- 60	264	5.48	47,150	43	619	2,668	6,726	37,212	3,033	0	3,033	698	36	2,299	4.9	6.2	
T 60-100	75	5.53	73,940	129	1,281	2,861	12,326	57,601	4,866	0	4,866	708	13	4,145	5.6	7.2	
100+	32	5.56	183,236	29	3,400	3,000	19,949	156,917	13,805	0	13,805	712	9	13,084	7.1	8.3	
TOTAL	5,558	5.50	20,082	5	188	418	3,506	16,319	1,193	0	1,193	553	94	546	2.7	3.3	81.3

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

1997 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	126	166	-12,123	650	832	7	956	93	8	0	8	0	0	8
NEG <10	150	185	-504	1	20	0	537	0	0	0	0	0	0	0
0- 2	635	757	615	0	35	2	1,121	39	2	0	2	2	0	0
2- 4	903	1,048	2,775	15	95	3	1,658	1,300	66	0	66	60	0	5
4- 6	996	1,220	5,032	2	118	13	1,794	3,258	187	0	187	126	1	60
6- 8	1,269	1,608	8,876	1	222	112	2,468	6,299	391	0	391	183	2	205
8- 10	1,222	1,647	11,006	22	237	341	2,452	8,124	548	0	548	197	6	346
10- 12	1,265	1,696	13,921	4	360	626	2,647	10,429	748	0	748	208	6	533
12- 14	1,198	1,635	15,561	4	299	893	2,656	11,837	882	0	882	201	13	669
14- 16	1,296	1,800	19,461	9	377	1,313	2,898	14,992	1,148	0	1,148	226	6	916
16- 18	1,286	1,819	21,857	12	553	1,530	3,241	16,714	1,305	0	1,305	227	7	1,071
18- 20	1,220	1,662	23,173	39	516	1,579	2,821	18,354	1,461	0	1,461	209	7	1,245
20- 22	1,179	1,633	24,749	50	709	1,570	3,239	19,429	1,566	0	1,566	204	5	1,357
22- 24	1,106	1,574	25,405	3	505	1,527	3,159	20,244	1,648	0	1,648	199	5	1,445
24- 26	965	1,331	24,128	12	492	1,354	2,817	19,492	1,602	0	1,602	169	5	1,428
26- 28	987	1,430	26,625	5	603	1,399	3,259	21,411	1,772	0	1,772	181	3	1,588
28- 30	831	1,209	24,083	47	471	1,181	3,289	19,209	1,598	0	1,598	154	3	1,441
30- 32	709	1,035	21,972	17	485	1,025	3,061	17,458	1,459	0	1,459	131	2	1,326
32- 34	622	907	20,515	14	550	903	2,950	16,201	1,360	0	1,360	115	3	1,242
34- 36	530	796	18,550	7	556	763	2,804	14,501	1,221	0	1,221	101	3	1,117
36- 38	495	736	18,299	9	383	714	2,533	14,678	1,243	0	1,243	94	4	1,145
38- 40	398	594	15,500	14	405	578	2,167	12,365	1,050	0	1,050	76	1	973
40- 45	790	1,121	33,450	49	1,136	1,162	5,166	26,147	2,229	0	2,229	143	11	2,075
45- 50	549	768	26,079	25	875	805	3,895	20,538	1,762	0	1,762	98	7	1,657
50- 55	392	557	20,557	27	823	573	3,027	16,177	1,394	0	1,394	71	2	1,322
55- 60	279	382	16,006	73	638	413	2,369	12,693	1,098	0	1,098	49	2	1,047
60- 70	397	598	25,662	68	1,346	584	3,543	20,295	1,764	0	1,764	75	8	1,681
70- 80	192	268	14,355	63	655	288	1,914	11,561	1,010	0	1,010	34	10	966
80- 90	126	190	10,680	43	313	188	1,285	8,938	784	0	784	24	8	752
90-100	86	129	8,129	61	426	128	1,174	6,493	571	0	571	16	7	548
100-125	124	181	13,772	81	572	186	1,726	11,370	1,004	0	1,004	23	22	959
125-150	64	87	8,764	35	333	96	1,011	7,358	652	0	652	11	2	639
150-200	73	106	12,563	66	665	108	1,880	9,999	888	0	888	13	4	871
200-300	51	68	12,385	50	304	77	1,180	10,875	971	0	971	9	21	941
300-500	36	42	13,944	30	438	53	2,270	11,746	1,052	0	1,052	5	13	1,033
500+	46	69	80,462	1,179	1,616	69	6,593	73,362	6,595	0	6,595	9	131	6,455
NEGATIVE	276	351	-12,628	651	853	7	1,492	93	8	0	8	0	0	8
S 0- 10	5,025	6,280	28,304	40	708	470	9,494	19,021	1,194	0	1,194	568	10	616
U 10- 20	6,265	8,612	93,974	69	2,105	5,941	14,263	72,326	5,544	0	5,544	1,072	40	4,433
B 20- 30	5,068	7,177	124,990	117	2,781	7,030	15,762	99,785	8,185	0	8,185	906	21	7,258
T 30- 40	2,754	4,068	94,836	61	2,379	3,983	13,515	75,204	6,333	0	6,333	518	13	5,803
O 40- 60	2,010	2,828	96,093	173	3,472	2,953	14,457	75,555	6,483	0	6,483	360	21	6,102
T 60-100	801	1,185	58,826	236	2,740	1,187	7,917	47,287	4,130	0	4,130	150	32	3,947
100+	394	553	141,890	1,441	3,927	588	14,660	124,710	11,162	0	11,162	70	193	10,898
TOTAL	22,593	31,054	626,285	2,788	18,966	22,159	91,559	513,981	43,039	0	43,039	3,644	330	39,065

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

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS		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		AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
				ADDS	SUBS							EXEMPT	OTHER				
NEG >10	104	1.00	-91,950	4,521	7,974	39	6,517	0	0	0	0	0	0	0.0	.	0.0	
NEG <10	127	1.01	-3,322	11	159	0	3,438	0	0	0	0	0	0	0.0	.	0.0	
0- 2	492	1.01	975	0	44	3	1,825	58	3	0	3	3	0	0.0	0.0	5.9	
2- 4	715	1.01	3,074	18	119	1	1,853	1,435	73	0	73	71	0	0.1	0.1	46.7	
4- 6	788	1.02	5,053	1	135	6	1,839	3,248	186	0	186	118	2	67	1.3	2.1	
6- 8	1,038	1.01	6,995	1	193	101	1,977	4,918	305	0	305	120	2	183	2.6	3.7	
8- 10	941	1.01	8,984	20	221	346	2,042	6,527	439	0	439	123	4	312	3.5	4.8	
10- 12	973	1.00	11,015	3	342	592	2,148	8,046	575	0	575	122	4	448	4.1	5.6	
12- 14	915	1.00	12,989	5	237	864	2,284	9,713	722	0	722	125	7	590	4.5	6.1	
14- 16	969	1.01	14,995	9	351	1,156	2,210	11,383	870	0	870	126	4	740	4.9	6.5	
16- 18	964	1.00	16,996	12	497	1,329	2,523	12,795	997	0	997	126	6	866	5.1	6.8	
18- 20	931	1.01	18,993	39	446	1,373	2,287	14,955	1,190	0	1,190	127	4	1,059	5.6	7.1	
20- 22	899	1.00	20,984	55	621	1,396	2,741	16,416	1,323	0	1,323	126	2	1,195	5.7	7.3	
22- 24	816	1.00	22,978	3	483	1,429	2,771	18,326	1,493	0	1,493	127	1	1,364	5.9	7.4	
24- 26	741	1.01	24,990	16	609	1,441	2,735	20,235	1,663	0	1,663	128	4	1,531	6.1	7.6	
26- 28	726	1.00	26,969	5	701	1,449	3,175	21,704	1,796	0	1,796	127	2	1,667	6.2	7.7	
28- 30	600	1.01	28,998	13	632	1,441	3,741	23,225	1,932	0	1,932	128	5	1,800	6.2	7.7	
30- 32	520	1.00	30,998	29	714	1,462	4,289	24,628	2,059	0	2,059	128	3	1,928	6.2	7.8	
32- 34	452	1.01	32,970	31	1,008	1,462	4,348	26,186	2,199	0	2,199	129	4	2,066	6.3	7.9	
34- 36	369	1.00	34,982	6	1,401	1,445	5,292	27,030	2,275	0	2,275	127	7	2,141	6.1	7.9	
36- 38	355	1.00	36,977	26	950	1,449	4,896	29,710	2,515	0	2,515	128	8	2,379	6.4	8.0	
38- 40	288	1.00	38,944	45	1,147	1,452	4,895	31,499	2,677	0	2,677	128	3	2,547	6.5	8.1	
40- 45	587	1.00	42,395	78	1,753	1,475	6,316	33,120	2,823	0	2,823	127	12	2,685	6.3	8.1	
45- 50	413	1.00	47,490	55	1,835	1,467	7,043	37,207	3,191	0	3,191	128	8	3,054	6.4	8.2	
50- 55	289	1.01	52,572	93	2,314	1,455	7,410	41,532	3,580	0	3,580	129	5	3,446	6.6	8.3	
55- 60	210	1.00	57,327	245	2,806	1,471	8,597	44,853	3,879	0	3,879	127	5	3,748	6.5	8.4	
60- 70	272	1.01	64,603	229	3,931	1,473	8,516	50,915	4,424	0	4,424	128	10	4,286	6.6	8.4	
70- 80	144	1.02	74,734	382	4,151	1,500	10,370	59,096	5,159	0	5,159	131	25	5,004	6.7	8.5	
80- 90	87	1.00	84,762	341	3,127	1,500	10,209	70,267	6,165	0	6,165	128	21	6,016	7.1	8.6	
90-100	61	1.00	94,759	930	6,466	1,476	12,808	75,454	6,637	0	6,637	124	111	6,402	6.8	8.5	
100-125	91	1.00	110,372	872	5,714	1,500	12,906	91,124	8,042	0	8,042	128	237	7,678	7.0	8.4	
125-150	50	1.02	136,670	679	6,368	1,500	15,415	114,066	10,108	0	10,108	130	37	9,941	7.3	8.7	
150-200	52	1.00	173,153	1,242	11,741	1,471	26,862	134,775	11,974	0	11,974	126	76	11,772	6.8	8.7	
200-300	41	1.00	243,339	1,221	6,479	1,500	22,745	213,835	19,086	0	19,086	128	518	18,440	7.6	8.6	
300-500	32	1.00	382,155	944	11,299	1,500	40,358	329,943	29,536	0	29,536	128	416	28,992	7.6	8.8	
500+	36	1.00	1,599,126	8,590	35,769	1,500	149,124	1,421,323	127,760	0	127,760	128	2,022	125,610	7.9	8.8	
NEGATIVE	231	1.00	-43,223	2,041	3,677	18	4,824	0	0	0	0	0	0	0.0	.	0.0	
S 0- 10	3,974	1.01	5,630	8	156	110	1,924	3,739	234	0	234	97	2	135	2.4	3.6	
U 10- 20	4,752	1.00	14,983	14	375	1,062	2,290	11,365	869	0	869	125	5	739	4.9	6.5	
B 20- 30	3,782	1.00	24,619	20	606	1,429	2,988	19,672	1,614	0	1,614	127	3	1,484	6.0	7.5	
T 30- 40	1,984	1.00	34,411	27	1,014	1,455	4,686	27,336	2,302	0	2,302	128	5	2,170	6.3	7.9	
O 40- 60	1,499	1.00	47,853	98	2,031	1,468	7,047	37,512	3,218	0	3,218	128	9	3,082	6.4	8.2	
T 60-100	564	1.01	73,561	361	4,137	1,484	9,715	58,643	5,120	0	5,120	128	27	4,965	6.7	8.5	
100+	302	1.00	349,854	1,879	11,139	1,495	36,207	302,970	27,109	0	27,109	128	446	26,535	7.6	8.8	
TOTAL	17,088	1.01	27,145	95	954	1,011	3,934	22,138	1,851	0	1,851	118	12	1,721	6.3	7.8	

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

1997 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	6	2.00	-42,408	29,770	37	0	4,369	15,434	1,363	0	1,363	43	0	1,320	-3.1	8.6	-36.4
NEG <10	14	2.00	-3,473	0	0	0	2,805	0	0	0	0	0	0	0	0.0	.	0.0
0- 2	43	2.00	1,079	0	52	0	1,879	69	4	0	4	4	0	0	0.0	0.0	6.4
2- 4	85	2.01	3,052	20	4	0	1,941	1,445	73	0	73	73	0	0	0.0	0.0	47.3
4- 6	114	2.00	5,145	12	70	10	1,772	3,403	197	0	197	194	1	2	0.0	0.1	66.1
6- 8	136	2.01	6,982	0	145	8	1,956	5,046	315	0	315	237	0	77	1.1	1.5	72.3
8- 10	151	2.01	9,129	0	72	50	1,901	7,117	488	0	488	246	8	234	2.6	3.3	78.0
10- 12	161	2.01	10,943	0	147	248	2,019	8,696	628	0	628	248	14	367	3.3	4.2	79.5
12- 14	173	2.02	12,993	0	385	489	2,025	10,190	764	0	764	246	28	491	3.8	4.8	78.4
14- 16	189	2.01	15,068	0	151	741	2,374	11,806	907	0	907	252	9	646	4.3	5.5	78.3
16- 18	187	2.01	17,026	0	197	985	2,566	13,309	1,041	0	1,041	254	3	783	4.6	5.9	78.2
18- 20	180	2.01	19,008	14	416	1,218	2,213	15,338	1,224	0	1,224	252	2	970	5.1	6.3	80.7
20- 22	163	2.00	21,022	1	485	1,269	2,517	16,850	1,360	0	1,360	251	15	1,094	5.2	6.5	80.2
22- 24	165	2.00	22,882	0	299	1,327	2,939	18,335	1,492	0	1,492	254	3	1,235	5.4	6.7	80.1
24- 26	115	2.00	25,038	0	135	1,300	3,462	20,141	1,654	0	1,654	256	3	1,395	5.6	6.9	80.4
26- 28	145	2.01	26,968	13	369	1,372	3,744	21,502	1,777	0	1,777	255	3	1,519	5.6	7.1	79.7
28- 30	128	2.02	28,957	307	463	1,405	4,380	23,040	1,916	0	1,916	256	4	1,656	5.7	7.2	79.6
30- 32	104	2.00	31,032	14	607	1,440	3,948	25,079	2,100	0	2,100	254	1	1,845	5.9	7.4	80.8
32- 34	99	2.00	32,964	0	392	1,430	6,676	25,189	2,111	0	2,111	252	4	1,854	5.6	7.4	76.4
34- 36	86	2.01	34,981	2	246	1,418	4,750	28,569	2,412	0	2,412	257	2	2,153	6.2	7.5	81.7
36- 38	66	2.00	36,836	0	286	1,455	4,751	30,345	2,572	0	2,572	256	0	2,316	6.3	7.6	82.4
38- 40	54	2.02	38,917	0	717	1,500	6,503	30,197	2,559	0	2,559	258	5	2,295	5.9	7.6	77.6
40- 45	119	2.00	42,239	5	462	1,462	6,909	33,411	2,848	0	2,848	256	15	2,578	6.1	7.7	79.1
45- 50	76	2.00	47,500	18	1,238	1,461	7,111	37,809	3,246	0	3,246	253	4	2,989	6.3	7.9	79.6
50- 55	59	2.03	52,096	0	670	1,475	8,953	40,998	3,531	0	3,531	260	1	3,270	6.3	8.0	78.7
55- 60	46	2.02	57,409	104	804	1,500	7,374	47,834	4,146	0	4,146	259	3	3,884	6.8	8.1	83.3
60- 70	72	2.00	64,930	8	2,290	1,479	9,919	51,725	4,501	0	4,501	248	67	4,186	6.4	8.1	79.7
70- 80	29	2.00	74,393	236	1,150	1,500	8,975	63,004	5,511	0	5,511	256	41	5,214	7.0	8.3	84.7
80- 90	22	2.00	84,958	605	1,272	1,432	9,776	73,083	6,419	0	6,419	256	264	5,899	6.9	8.1	86.0
90-100	12	2.00	94,024	54	692	1,500	10,450	81,436	7,170	0	7,170	256	4	6,910	7.3	8.5	86.6
100-125	18	2.00	113,763	118	2,148	1,500	16,226	94,008	8,302	0	8,302	256	6	8,040	7.1	8.6	82.6
125-150	9	2.00	136,527	0	998	1,500	22,085	111,944	9,916	0	9,916	256	0	9,660	7.1	8.6	82.0
150-200	13	2.00	173,730	0	3,290	1,500	22,155	146,791	13,052	0	13,052	256	8	12,789	7.4	8.7	84.5
200-300	4	2.00	223,199	0	4,496	1,500	9,671	207,533	18,519	0	18,519	256	0	18,263	8.2	8.8	93.0
300-500	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
500+	4	2.00	1,151,606	1,937	13,095	1,500	26,698	1,112,250	99,943	0	99,943	256	13	99,675	8.7	9.0	96.6
NEGATIVE	20	2.00	-15,153	8,931	11	0	3,274	4,630	409	0	409	13	0	396	-2.6	8.6	-30.6
S 0- 10	529	2.01	6,088	6	78	18	1,892	4,300	275	0	275	185	3	87	1.4	2.0	70.6
U 10- 20	890	2.01	15,127	3	259	750	2,250	11,959	921	0	921	251	11	660	4.4	5.5	79.1
B 20- 30	716	2.00	24,718	58	359	1,333	3,347	19,770	1,622	0	1,622	254	6	1,361	5.5	6.9	80.0
T 30- 40	409	2.00	34,308	4	442	1,443	5,244	27,365	2,305	0	2,305	255	2	2,048	6.0	7.5	79.8
O 40- 60	300	2.01	47,836	22	752	1,470	7,433	38,229	3,282	0	3,282	256	8	3,018	6.3	7.9	79.9
T 60-100	135	2.00	72,813	158	1,737	1,478	9,740	60,270	5,268	0	5,268	252	88	4,928	6.8	8.2	82.8
100+	50	2.00	237,130	199	4,400	1,470	37,181	204,901	18,285	0	18,285	251	6	18,028	7.6	8.8	86.4
TOTAL	3,049	2.01	27,598	87	456	963	4,268	22,371	1,865	0	1,865	240	10	1,615	5.9	7.2	81.1

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)

1997 PERSONAL INCOME TAX REPORTS

FOR SEPARATE FULL-YEAR FAMILY SIZE RANGE THREE+ RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS		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		AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
				ADDS	SUBS							EXEMPT	OTHER				
NEG >10	14	3.57	-161,390	58	208	177	17,876	0	0	0	0	0	0	0.0	.	0.0	
NEG <10	8	3.63	-4,029	0	0	0	7,524	0	0	0	0	0	0	0.0	.	0.0	
0- 2	50	3.50	1,041	0	224	0	1,786	76	4	0	4	4	0	0.0	0.0	7.3	
2- 4	45	3.49	3,139	22	79	2	1,803	1,529	78	0	78	78	0	0.0	0.0	48.7	
4- 6	55	3.49	4,954	0	11	24	1,520	3,400	195	0	195	193	1	0.0	0.0	68.6	
6- 8	81	3.58	7,004	0	26	9	1,595	5,396	337	0	337	331	3	0.0	0.1	77.0	
8- 10	116	3.39	9,028	27	51	2	1,912	7,096	486	0	486	384	7	1.1	1.3	78.6	
10- 12	119	3.33	11,023	10	30	11	1,796	9,214	673	0	673	416	4	253	2.3	2.7	83.6
12- 14	105	3.49	13,002	0	148	126	1,986	10,803	820	0	820	425	18	376	2.9	3.5	83.1
14- 16	129	3.47	15,102	0	61	321	2,264	12,596	977	0	977	434	8	535	3.5	4.2	83.4
16- 18	133	3.57	16,964	0	278	479	2,464	13,994	1,106	0	1,106	439	7	659	3.9	4.7	82.5
18- 20	108	3.38	18,994	0	248	745	2,695	15,320	1,221	0	1,221	423	31	768	4.0	5.0	80.7
20- 22	114	3.54	20,999	1	632	908	3,158	16,406	1,322	0	1,322	435	5	883	4.2	5.4	78.1
22- 24	121	3.50	23,058	6	497	1,127	3,310	18,143	1,475	0	1,475	438	27	1,010	4.4	5.6	78.7
24- 26	108	3.30	25,063	0	239	1,248	3,618	20,004	1,643	0	1,643	416	13	1,214	4.8	6.1	79.8
26- 28	116	3.55	27,030	0	356	1,275	3,540	21,858	1,810	0	1,810	444	9	1,357	5.0	6.2	80.9
28- 30	102	3.41	28,902	0	319	1,320	4,732	22,531	1,869	0	1,869	434	0	1,435	5.0	6.4	78.0
30- 32	85	3.59	30,896	0	600	1,355	4,942	24,036	2,006	0	2,006	453	5	1,548	5.0	6.4	77.8
32- 34	71	3.56	33,087	0	780	1,419	4,562	26,358	2,215	0	2,216	451	5	1,760	5.3	6.7	79.7
34- 36	74	3.42	35,119	65	238	1,432	5,865	27,649	2,329	0	2,329	438	1	1,891	5.4	6.8	78.7
36- 38	74	3.35	37,043	0	366	1,408	6,502	28,767	2,430	0	2,430	429	11	1,990	5.4	6.9	77.7
38- 40	56	3.50	38,978	16	640	1,414	7,247	29,693	2,513	0	2,513	448	1	2,064	5.3	7.0	76.2
40- 45	84	3.50	42,115	32	620	1,455	7,571	32,501	2,766	0	2,766	448	23	2,295	5.4	7.1	77.2
45- 50	60	3.35	47,599	7	392	1,475	7,438	38,302	3,288	0	3,288	429	50	2,810	5.9	7.3	80.5
50- 55	43	3.37	52,092	1	2,438	1,500	8,226	39,999	3,445	0	3,445	420	6	3,019	5.8	7.5	76.8
55- 60	23	3.43	57,678	720	491	1,500	9,754	46,653	4,040	0	4,040	440	50	3,550	6.2	7.6	80.9
60- 70	53	3.40	64,427	101	2,117	1,443	9,672	51,352	4,466	0	4,466	427	4	4,035	6.3	7.9	79.7
70- 80	19	3.32	75,559	85	1,258	1,500	8,435	64,451	5,642	0	5,642	424	267	4,950	6.6	7.7	85.3
80- 90	17	3.47	84,538	0	758	1,500	10,701	71,579	6,283	0	6,283	444	9	5,829	6.9	8.1	84.7
90-100	13	3.38	93,886	270	1,815	1,500	20,588	70,254	6,164	0	6,164	433	0	5,731	6.1	8.2	74.8
100-125	15	3.60	112,039	0	857	1,500	17,309	92,372	8,154	0	8,154	461	0	7,694	6.9	8.3	82.4
125-150	5	3.60	140,389	130	1,177	1,500	8,384	129,459	11,492	0	11,492	461	0	11,031	7.9	8.5	92.2
150-200	8	3.50	162,554	125	1,454	1,500	24,399	135,325	12,020	0	12,020	448	0	11,572	7.1	8.6	83.2
200-300	5	3.80	259,960	0	3,993	1,500	41,389	213,077	19,018	0	19,018	486	10	18,522	7.1	8.7	82.0
300-500	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
500+	6	4.17	3,047,768	143630	45,960	1,500	186,306	2,957,632	266,028	0	266,028	533	9,696	255,799	8.4	8.6	97.0
NEGATIVE	22	3.59	-104,168	37	132	112	14,112	0	0	0	0	0	0	0	0.0	.	0.0
S 0- 10	347	3.48	5,996	12	67	7	1,744	4,380	283	0	283	247	3	33	0.5	0.7	73.1
U 10- 20	594	3.45	15,038	2	153	337	2,244	12,410	961	0	961	428	13	520	3.5	4.2	82.5
B 20- 30	561	3.47	24,909	2	413	1,171	3,645	19,714	1,617	0	1,617	434	11	1,172	4.7	5.9	79.1
T 30- 40	360	3.49	34,717	16	519	1,403	5,736	27,089	2,280	0	2,280	444	5	1,832	5.3	6.8	78.0
O 40- 60	210	3.42	47,429	94	913	1,475	7,906	37,244	3,194	0	3,194	436	30	2,728	5.8	7.3	78.5
T 60-100	102	3.39	73,607	103	1,692	1,471	11,004	59,572	5,204	0	5,204	430	53	4,720	6.4	7.9	80.9
100+	41	3.66	589,330	21,059	8,376	1,500	45,485	555,028	49,793	0	49,793	468	1,420	47,905	8.1	8.6	94.2
TOTAL	2,237	3.46	34,343	405	556	844	4,920	29,663	2,521	0	2,521	401	39	2,081	6.1	7.0	86.4

Section 5: Tables for part-year resident and non-resident returns

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

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

1997 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	429	-7,898	209	24	3	19	132	12	0	12	1	0	11
NEG <10	725	1,414	-1,919	412	134	20	104	254	20	0	20	2	0	18
0- 2	7,332	9,463	7,593	1,234	291	306	3,681	5,268	358	0	358	87	13	258
2- 4	8,338	11,644	24,760	317	351	884	7,398	16,779	1,131	0	1,131	324	47	760
4- 6	7,232	11,124	35,904	296	340	1,486	8,257	26,280	1,818	0	1,818	486	71	1,262
6- 8	5,862	9,707	40,819	206	437	1,995	8,017	30,721	2,197	0	2,197	519	90	1,589
8- 10	4,992	8,801	44,807	223	455	2,475	8,050	34,271	2,524	0	2,524	522	90	1,912
10- 12	4,011	7,435	43,954	159	555	2,629	7,263	33,832	2,553	0	2,553	479	81	1,993
12- 14	3,614	6,990	46,873	270	611	3,001	7,088	36,499	2,805	0	2,806	469	80	2,257
14- 16	2,883	5,667	43,144	141	705	2,842	6,113	33,710	2,636	0	2,636	395	66	2,175
16- 18	2,568	5,119	43,610	178	607	2,910	6,028	34,391	2,726	0	2,726	368	50	2,308
18- 20	2,160	4,553	40,929	101	578	2,727	5,514	32,273	2,564	0	2,564	338	56	2,170
20- 22	1,876	3,927	39,317	92	714	2,658	5,205	30,840	2,480	0	2,480	297	37	2,146
22- 24	1,648	3,610	37,841	174	553	2,500	5,095	29,959	2,424	0	2,424	287	31	2,106
24- 26	1,534	3,401	38,270	70	619	2,516	4,877	30,343	2,470	0	2,470	270	31	2,169
26- 28	1,404	3,201	37,907	116	597	2,430	4,959	30,042	2,458	0	2,458	255	27	2,176
28- 30	1,254	2,879	36,309	132	594	2,300	4,455	29,115	2,390	0	2,390	240	22	2,127
30- 32	1,118	2,557	34,654	106	448	2,087	4,348	27,885	2,306	0	2,306	213	24	2,069
32- 34	1,013	2,413	33,389	23	435	1,920	4,318	26,779	2,219	0	2,219	200	16	2,003
34- 36	919	2,239	32,167	18	666	1,771	4,155	25,628	2,132	0	2,132	189	19	1,924
36- 38	805	1,938	29,788	28	531	1,597	3,879	23,851	1,989	0	1,989	165	14	1,810
38- 40	758	1,899	29,548	104	511	1,515	3,859	23,795	1,989	0	1,989	165	8	1,816
40- 45	1,643	4,108	69,707	88	1,061	3,387	8,912	56,452	4,743	0	4,743	364	33	4,346
45- 50	1,276	3,221	60,469	250	1,006	2,676	7,629	49,407	4,176	0	4,176	288	38	3,849
50- 55	1,080	2,831	56,601	114	974	2,333	7,228	46,193	3,907	0	3,907	266	22	3,620
55- 60	830	2,192	47,640	127	657	1,791	6,156	39,186	3,331	0	3,331	206	30	3,095
60- 70	1,202	3,263	77,955	163	1,114	2,636	10,163	64,209	5,473	0	5,473	307	46	5,120
70- 80	756	2,132	56,521	702	1,024	1,707	7,265	47,441	4,069	0	4,069	205	37	3,827
80- 90	497	1,392	42,073	176	822	1,104	5,299	35,024	3,018	0	3,018	133	40	2,846
90-100	397	1,166	37,652	72	584	886	4,860	31,394	2,714	0	2,714	111	33	2,569
100-125	546	1,569	60,574	197	1,335	1,205	7,366	50,896	4,415	0	4,415	149	36	4,230
125-150	248	759	33,803	145	916	553	3,924	28,716	2,520	0	2,520	75	14	2,430
150-200	264	785	45,224	114	1,626	605	5,105	38,802	3,394	0	3,394	77	31	3,285
200-300	150	443	36,035	179	2,275	344	3,017	31,743	2,785	0	2,785	44	86	2,655
300-500	79	229	29,685	260	956	180	2,516	26,303	2,344	0	2,344	22	43	2,279
500+	54	146	58,699	472	926	127	2,661	55,458	4,972	0	4,972	15	259	4,698
NEGATIVE	901	1,843	-9,817	620	159	22	123	387	32	0	32	3	0	29
S 0- 10	33,756	50,739	153,883	2,276	1,875	7,146	35,403	113,318	8,029	1	8,029	1,937	311	5,780
U 10- 20	15,236	29,764	218,509	849	3,057	14,108	32,005	170,705	13,284	0	13,284	2,048	332	10,904
B 20- 30	7,716	17,018	189,644	584	3,077	12,403	24,590	150,299	12,221	0	12,221	1,348	149	10,724
T 30- 40	4,613	11,046	159,545	278	2,591	8,890	20,558	127,938	10,635	0	10,635	933	81	9,621
O 40- 60	4,829	12,352	234,417	578	3,698	10,187	29,925	191,239	16,157	0	16,157	1,123	123	14,911
T 60-100	2,852	7,953	214,200	1,113	3,544	6,333	27,587	178,068	15,274	0	15,274	756	156	14,362
100+	1,341	3,931	264,020	1,368	8,034	3,014	24,589	231,917	20,429	0	20,429	382	469	19,578
TOTAL	71,244	134,646	1,424,402	7,667	26,034	62,103	194,781	1,163,871	96,060	2	96,062	8,531	1,622	85,909

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

1997 PERSONAL INCOME TAX REPORTS

FOR ALL NON-RESIDENT RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	1,158	2,829	-122,995	2,273	37,499	8	67	171	14	0	14	0	6	7
NEG <10	2,771	6,383	-8,689	759	1,890	19	133	516	43	0	43	2	1	41
0- 2	20,803	37,976	14,037	8,957	7,932	824	21,851	15,533	1,000	0	1,000	134	122	745
2- 4	10,549	19,269	30,811	1,062	1,746	1,170	10,381	21,127	1,093	0	1,093	293	104	697
4- 6	7,569	14,794	37,392	647	1,593	1,506	9,149	27,091	1,479	0	1,479	385	107	988
6- 8	5,579	11,569	38,798	142	2,677	1,726	8,859	28,324	1,628	0	1,628	390	117	1,122
8- 10	4,617	9,831	41,347	58	1,203	1,921	8,337	30,395	1,862	0	1,862	402	136	1,324
10- 12	4,048	8,846	44,535	139	2,675	2,134	23,484	32,546	2,091	0	2,091	414	136	1,541
12- 14	3,572	7,958	46,309	501	2,404	2,291	9,751	34,445	2,290	0	2,290	434	168	1,687
14- 16	3,187	7,355	47,722	172	1,820	2,494	8,850	35,498	2,427	0	2,427	419	161	1,847
16- 18	2,964	7,060	50,353	9	3,702	2,732	8,918	37,704	2,650	0	2,651	442	150	2,058
18- 20	2,908	6,847	55,176	22	1,473	3,193	9,035	41,908	3,038	0	3,038	474	169	2,395
20- 22	2,688	6,342	56,454	661	1,333	3,316	10,966	43,669	3,241	0	3,241	445	217	2,578
22- 24	2,566	6,295	59,064	87	3,593	3,481	9,518	44,918	3,378	0	3,378	460	166	2,753
24- 26	2,520	6,082	62,979	52	1,578	3,798	10,166	47,866	3,648	0	3,648	459	165	3,024
26- 28	2,281	5,728	61,584	58	1,265	3,708	10,777	47,044	3,628	0	3,628	450	119	3,059
28- 30	2,225	5,591	64,541	49	1,602	3,904	10,033	49,423	3,852	0	3,852	457	135	3,260
30- 32	2,053	5,272	63,613	45	1,486	3,648	10,339	48,426	3,800	2	3,802	441	108	3,253
32- 34	1,989	5,261	65,666	217	1,494	3,699	10,933	50,052	3,962	0	3,962	450	140	3,373
34- 36	1,892	4,976	66,257	114	1,548	3,722	10,575	50,683	4,039	0	4,039	444	97	3,498
36- 38	1,824	4,995	67,487	71	1,409	3,712	10,982	51,531	4,129	0	4,129	455	118	3,556
38- 40	1,754	4,769	68,386	118	1,537	3,628	11,129	52,387	4,227	0	4,227	428	134	3,665
40- 45	3,717	10,392	157,602	136	5,295	7,704	41,152	120,076	9,758	0	9,758	948	325	8,486
45- 50	2,922	8,296	138,508	31	3,285	6,394	24,469	106,720	8,768	0	8,768	793	227	7,748
50- 55	2,344	6,944	122,722	234	3,105	5,286	20,591	94,506	7,822	0	7,822	686	295	6,841
55- 60	1,798	5,341	103,194	427	2,183	4,113	16,023	81,414	6,797	0	6,797	533	230	6,034
60- 70	2,556	7,636	164,964	136	3,427	5,973	25,843	129,967	10,936	0	10,936	779	339	9,819
70- 80	1,616	4,945	120,506	443	2,946	3,765	20,139	95,481	8,109	0	8,109	507	376	7,226
80- 90	945	2,814	80,060	51	1,958	2,196	12,193	64,194	5,494	0	5,494	291	345	4,858
90-100	582	1,719	55,130	34	1,994	1,266	7,930	44,584	3,837	0	3,837	165	299	3,374
100-125	787	2,321	87,025	342	8,109	1,643	11,081	71,853	6,232	0	6,232	214	664	5,354
125-150	415	1,139	56,472	131	1,882	800	6,944	47,454	4,153	2	4,155	97	552	3,506
150-200	403	1,102	69,536	280	3,836	690	7,497	58,104	5,112	0	5,112	85	931	4,096
200-300	348	973	83,795	750	5,053	556	9,691	71,960	6,377	0	6,377	70	1,082	5,224
300-500	210	575	80,287	2,827	2,929	336	6,979	73,497	6,554	0	6,554	38	964	5,552
500+	256	653	601,619	2,479	13,331	389	38,663	552,209	49,627	0	49,627	43	8,307	41,276
NEGATIVE	3,929	9,212	-131,684	3,031	39,389	27	200	687	57	0	57	2	7	48
S 0- 10	49,117	93,439	162,384	10,866	15,152	7,146	58,577	122,470	7,062	0	7,062	1,604	585	4,874
U 10- 20	16,679	38,066	244,094	843	12,073	12,843	60,038	182,100	12,496	0	12,496	2,183	785	9,528
B 20- 30	12,280	30,038	304,622	908	9,371	18,207	51,459	232,919	17,748	0	17,748	2,271	803	14,674
T 30- 40	9,512	25,273	331,408	566	7,473	18,409	53,958	253,081	20,156	2	20,159	2,218	596	17,345
O 40- 60	10,781	30,973	522,026	828	13,869	23,497	102,235	402,716	33,145	0	33,146	2,960	1,077	29,109
T 60-100	5,699	17,114	420,659	664	10,325	13,199	66,104	334,225	28,375	0	28,376	1,742	1,358	25,276
100+	2,419	6,763	978,734	6,810	35,140	4,414	80,855	875,077	78,055	2	78,057	548	12,501	65,008
TOTAL	110,416	250,878	2,832,244	24,516	142,793	97,742	473,427	2,403,275	197,095	5	197,100	13,527	17,711	165,862

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

1997 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	12	28	-24	360	1	19	65	250	20	0	20	2	0	18
0- 2	4,733	5,469	5,376	985	57	279	1,474	4,552	326	0	326	63	5	258
2- 4	6,422	8,015	19,136	291	145	849	4,185	14,248	1,000	0	1,000	223	16	760
4- 6	6,251	8,664	31,114	260	192	1,462	6,057	23,663	1,683	0	1,683	390	31	1,262
6- 8	5,236	7,903	36,479	184	288	1,950	6,246	28,178	2,057	0	2,057	427	42	1,589
8- 10	4,573	7,503	41,065	213	306	2,446	6,468	32,058	2,404	0	2,405	445	48	1,912
10- 12	3,768	6,620	41,318	151	367	2,599	6,145	32,357	2,470	0	2,470	428	49	1,993
12- 14	3,441	6,447	44,642	256	429	2,981	6,202	35,293	2,737	0	2,737	434	46	2,257
14- 16	2,785	5,389	41,684	140	424	2,808	5,567	33,025	2,596	0	2,596	378	43	2,175
16- 18	2,505	4,935	42,549	156	424	2,888	5,436	33,956	2,704	0	2,704	359	37	2,308
18- 20	2,111	4,402	39,998	100	386	2,706	5,187	31,819	2,544	0	2,544	331	43	2,170
20- 22	1,831	3,789	38,374	92	493	2,637	4,887	30,449	2,458	0	2,458	288	23	2,146
22- 24	1,620	3,518	37,203	174	374	2,485	4,791	29,727	2,412	0	2,413	283	24	2,106
24- 26	1,516	3,357	37,818	68	443	2,503	4,709	30,231	2,465	0	2,465	269	27	2,169
26- 28	1,382	3,130	37,307	116	467	2,420	4,789	29,747	2,449	0	2,449	252	22	2,176
28- 30	1,242	2,845	35,962	132	486	2,293	4,295	29,019	2,387	0	2,387	239	21	2,127
30- 32	1,108	2,531	34,341	106	349	2,077	4,275	27,746	2,296	0	2,296	213	14	2,069
32- 34	1,005	2,393	33,125	23	390	1,910	4,203	26,646	2,216	0	2,216	199	14	2,003
34- 36	907	2,200	31,749	18	394	1,756	4,075	25,541	2,125	0	2,125	188	13	1,924
36- 38	795	1,914	29,417	28	422	1,587	3,671	23,764	1,986	0	1,986	165	12	1,810
38- 40	750	1,878	29,237	104	358	1,506	3,748	23,729	1,989	0	1,989	165	8	1,816
40- 45	1,633	4,078	69,280	88	943	3,373	8,796	56,255	4,737	0	4,737	363	27	4,346
45- 50	1,264	3,185	59,894	250	846	2,654	7,505	49,139	4,163	0	4,163	287	26	3,849
50- 55	1,072	2,805	56,186	71	807	2,326	7,110	46,014	3,903	0	3,903	265	18	3,620
55- 60	821	2,163	47,128	55	598	1,782	5,936	38,866	3,319	0	3,319	205	19	3,095
60- 70	1,193	3,236	77,379	163	814	2,625	10,077	64,026	5,467	0	5,467	306	41	5,120
70- 80	749	2,111	56,011	702	720	1,705	7,179	47,110	4,058	0	4,058	205	26	3,827
80- 90	494	1,387	41,816	176	751	1,098	5,262	34,882	3,018	0	3,018	132	40	2,846
90-100	395	1,163	37,465	72	485	886	4,858	31,308	2,714	0	2,714	111	33	2,569
100-125	543	1,563	60,227	197	1,159	1,205	7,363	50,697	4,415	0	4,415	149	36	4,230
125-150	246	753	33,517	145	469	553	3,924	28,716	2,520	0	2,520	75	14	2,430
150-200	260	779	44,516	75	525	599	4,860	38,605	3,394	0	3,394	77	31	3,285
200-300	149	439	35,825	179	901	344	3,017	31,743	2,785	0	2,785	44	86	2,655
300-500	78	224	29,214	260	475	180	2,516	26,303	2,344	0	2,344	22	43	2,279
500+	54	146	58,699	472	926	127	2,661	55,458	4,972	0	4,972	15	259	4,698
NEGATIVE	13	32	-35	514	1	19	80	380	32	0	32	2	0	29
S 0- 10	27,215	37,554	133,169	1,933	988	6,986	24,430	102,698	7,470	1	7,471	1,548	142	5,780
U 10- 20	14,610	27,793	210,191	802	2,030	13,983	28,537	166,450	13,051	0	13,051	1,929	218	10,904
B 20- 30	7,591	16,639	186,664	582	2,265	12,337	23,471	149,173	12,171	0	12,171	1,331	117	10,724
T 30- 40	4,565	10,916	157,869	278	1,913	8,836	19,972	127,426	10,611	0	10,611	929	61	9,621
O 40- 60	4,790	12,231	232,488	464	3,195	10,134	29,347	190,275	16,121	0	16,121	1,120	90	14,911
T 60-100	2,831	7,897	212,670	1,113	2,770	6,313	27,375	177,325	15,257	0	15,257	755	140	14,362
100+	1,330	3,904	261,997	1,329	4,454	3,008	24,342	231,522	20,429	0	20,429	382	469	19,578
TOTAL	62,945	116,966	1,395,014	7,014	17,616	61,617	177,554	1,145,250	95,141	2	95,143	7,996	1,238	85,909

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

1997 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	9	24	-171	388	11	2	33	171	14	0	14	0	6	7
NEG <10	19	49	-30	616	-1	9	68	510	43	0	43	2	0	41
0- 2	10,875	19,119	10,636	8,184	363	656	3,485	14,316	934	0	934	103	86	745
2- 4	8,358	14,722	24,489	632	592	1,109	5,230	18,190	936	0	936	198	42	697
4- 6	6,534	11,990	32,336	574	425	1,453	6,414	24,618	1,352	0	1,353	303	62	988
6- 8	4,936	9,759	34,324	140	456	1,677	6,293	26,038	1,506	0	1,506	319	66	1,122
8- 10	4,124	8,410	36,927	41	477	1,880	6,480	28,131	1,733	0	1,733	335	74	1,324
10- 12	3,641	7,746	40,039	137	561	2,096	6,843	30,675	1,979	0	1,979	360	78	1,541
12- 14	3,256	7,110	42,209	184	541	2,264	6,904	32,683	2,173	0	2,173	394	92	1,687
14- 16	2,941	6,660	44,050	161	450	2,457	7,217	34,087	2,337	0	2,337	388	103	1,847
16- 18	2,786	6,544	47,340	9	539	2,701	7,467	36,642	2,580	0	2,580	421	101	2,058
18- 20	2,783	6,508	52,807	22	608	3,159	8,119	40,943	2,971	0	2,971	462	114	2,395
20- 22	2,581	6,044	54,213	36	506	3,286	8,173	42,284	3,132	0	3,132	434	119	2,578
22- 24	2,470	6,008	56,856	66	633	3,454	8,647	44,188	3,325	0	3,325	452	121	2,753
24- 26	2,431	5,836	60,771	51	617	3,768	9,356	47,083	3,590	0	3,590	451	115	3,024
26- 28	2,221	5,546	59,965	58	540	3,684	9,169	46,630	3,598	0	3,598	444	95	3,059
28- 30	2,177	5,471	63,150	46	644	3,885	9,710	48,957	3,816	0	3,816	454	102	3,260
30- 32	2,015	5,175	62,445	45	713	3,635	10,098	48,045	3,770	2	3,772	438	80	3,253
32- 34	1,939	5,115	64,008	199	835	3,683	10,234	49,456	3,916	0	3,916	448	95	3,373
34- 36	1,860	4,893	65,130	114	673	3,712	10,452	50,407	4,017	0	4,017	443	76	3,498
36- 38	1,800	4,927	66,601	71	910	3,698	10,806	51,258	4,108	0	4,108	453	98	3,556
38- 40	1,718	4,661	66,982	118	774	3,620	10,769	51,936	4,190	0	4,190	426	99	3,665
40- 45	3,621	10,130	153,531	134	2,117	7,657	24,945	118,946	9,666	0	9,666	945	235	8,486
45- 50	2,869	8,143	136,001	31	2,033	6,368	21,508	106,122	8,719	0	8,719	791	180	7,748
50- 55	2,301	6,818	120,460	234	1,873	5,267	19,879	93,676	7,753	0	7,753	684	228	6,841
55- 60	1,767	5,271	101,403	419	1,465	4,092	15,799	80,466	6,717	0	6,717	532	151	6,034
60- 70	2,523	7,551	162,831	131	2,686	5,961	25,480	128,835	10,840	0	10,840	778	243	9,819
70- 80	1,584	4,871	118,133	440	2,461	3,739	18,354	94,019	7,984	0	7,984	505	253	7,226
80- 90	914	2,742	77,430	51	1,584	2,168	11,075	62,654	5,361	0	5,361	289	214	4,858
90-100	561	1,670	53,115	32	1,110	1,248	7,563	43,226	3,719	0	3,719	164	182	3,374
100-125	754	2,227	83,322	342	2,175	1,616	10,555	69,317	6,011	0	6,011	211	446	5,354
125-150	385	1,065	52,427	131	1,173	777	5,775	44,834	3,924	2	3,926	96	324	3,506
150-200	367	1,007	63,295	278	2,395	660	6,871	53,647	4,719	0	4,719	82	541	4,096
200-300	313	890	75,372	749	1,899	528	7,504	66,190	5,866	0	5,866	68	574	5,224
300-500	186	510	71,297	2,827	1,541	321	5,411	66,851	5,961	0	5,961	36	374	5,552
500+	208	546	537,243	2,378	13,086	317	31,890	494,327	44,430	0	44,430	37	3,117	41,276
NEGATIVE	28	73	-201	1,004	9	12	101	681	57	0	57	2	7	48
S 0- 10	34,827	64,000	138,713	9,571	2,314	6,776	27,902	111,292	6,461	0	6,461	1,258	329	4,874
U 10- 20	15,407	34,568	226,444	513	2,699	12,677	36,551	175,030	12,041	0	12,041	2,024	489	9,528
B 20- 30	11,880	28,905	294,954	258	2,941	18,077	45,055	229,140	17,461	0	17,461	2,235	552	14,674
T 30- 40	9,332	24,771	325,165	548	3,905	18,347	52,359	251,103	20,000	2	20,003	2,209	449	17,345
O 40- 60	10,558	30,362	511,396	819	7,488	23,385	82,131	399,210	32,855	0	32,855	2,952	794	29,109
T 60-100	5,582	16,834	411,509	654	7,840	13,116	62,472	328,734	27,904	0	27,904	1,736	893	25,276
100+	2,213	6,245	882,955	6,704	22,269	4,220	68,005	795,165	70,911	2	70,913	529	5,376	65,008
TOTAL	89,827	205,758	2,790,934	20,070	49,465	96,609	374,576	2,290,355	187,689	5	187,695	12,946	8,887	165,862

Section 6: Tables for all returns by county

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

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

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

COUNTY	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & I ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
BAKER	6,662	13,976	176,912	503	6,515	8,894	31,261	139,608	11,177	0	11,177	1,542	449	9,186
BENTON	30,385	56,928	1,272,991	3,988	43,790	51,568	173,931	1,015,917	85,097	1	85,098	6,753	868	77,478
CLACKAMAS	151,829	307,939	7,332,717	17,289	221,440	276,578	1,134,579	5,780,263	486,872	23	486,895	36,568	5,446	444,881
CLATSOP	14,186	27,746	453,281	1,071	18,583	21,341	76,027	346,135	28,194	0	28,194	3,152	610	24,433
COLUMBIA	17,969	38,777	684,096	1,054	20,049	32,483	102,356	534,684	44,012	0	44,012	4,626	442	38,944
COOS	24,095	49,112	742,157	2,245	27,949	34,842	117,364	575,998	46,723	0	46,723	5,509	856	40,358
CROOK	6,749	14,509	230,602	879	6,835	10,279	35,281	189,289	15,560	0	15,560	1,650	330	13,580
CURRY	8,896	17,693	257,711	1,154	13,684	12,016	49,664	193,419	15,562	0	15,562	1,942	461	13,159
DESCHUTES	47,327	95,310	1,779,370	7,017	62,810	73,367	311,963	1,380,338	114,104	0	114,104	10,865	2,219	101,020
DOUGLAS	40,135	84,437	1,233,107	3,374	40,736	59,668	198,070	954,498	77,147	0	77,147	9,620	1,764	65,763
GILLIAM	857	1,705	28,087	99	1,152	1,384	3,551	22,803	1,869	0	1,869	198	28	1,643
GRANT	3,273	6,999	90,440	345	3,786	4,690	14,683	73,515	5,918	0	5,918	784	147	4,987
HARNEY	2,998	6,280	71,815	93	2,304	3,875	12,433	60,034	4,791	0	4,791	685	141	3,965
HOOD RIVER	8,636	18,964	274,595	869	9,302	12,361	42,894	216,613	17,633	0	17,633	2,173	566	14,894
JACKSON	71,916	146,488	2,374,288	10,864	97,716	105,122	422,229	1,801,339	146,821	4	146,825	16,602	3,292	126,931
JEFFERSON	5,772	13,371	174,709	179	21,367	8,000	26,859	123,541	9,989	0	9,989	1,330	362	8,297
JOSEPHINE	28,450	59,093	838,384	3,165	34,557	37,183	152,809	635,795	51,225	0	51,225	6,482	1,282	43,460
KLAMATH	24,487	51,536	742,307	2,534	26,096	34,616	117,611	590,698	47,977	0	47,978	5,734	876	41,368
LAKE	2,865	6,238	74,395	119	2,569	3,830	11,770	60,042	4,787	0	4,787	693	157	3,937
LANE	133,351	257,948	4,819,449	18,718	167,167	209,207	764,783	3,750,509	309,489	5	309,494	29,872	5,216	274,407
LINCOLN	19,014	36,509	586,427	2,017	28,188	27,281	110,235	437,514	35,455	10	35,465	4,075	894	30,496
LINN	43,558	91,562	1,518,738	2,871	44,946	72,058	232,878	1,186,833	97,102	0	97,102	10,737	1,839	84,526
MALHEUR	10,480	23,513	279,339	1,145	9,542	13,396	46,646	223,847	17,929	0	17,929	2,582	1,595	13,753
MARION	114,107	242,094	4,036,348	9,261	140,556	179,714	651,832	3,121,952	256,053	1	256,053	28,113	4,677	223,263
MORROW	3,665	8,417	105,022	341	3,110	5,328	15,852	84,818	6,814	0	6,814	977	156	5,681
MULTNOMAH	308,150	558,824	12,819,899	33,810	411,884	532,064	1,940,108	10,077,433	843,868	17	843,885	65,598	11,791	766,497
POLK	23,836	50,227	851,569	1,840	33,141	38,860	145,807	644,469	52,778	1	52,780	5,849	758	46,172
SHERMAN	856	1,787	28,629	91	1,641	1,378	3,800	22,441	1,833	0	1,833	206	22	1,604
TILLAMOOK	10,014	19,909	311,829	837	12,904	14,417	54,162	236,510	19,180	0	19,180	2,238	520	16,422
UMATILLA	25,852	56,328	789,674	1,843	28,522	38,175	118,251	619,872	50,202	0	50,202	6,398	1,347	42,456
UNI ON	10,041	20,913	305,547	775	11,124	15,029	49,658	238,027	19,292	0	19,292	2,381	606	16,305
WALLOWA	3,121	6,466	81,585	234	3,152	4,251	14,917	64,779	5,186	0	5,186	714	219	4,252
WASCO	9,385	19,506	309,825	787	11,371	14,280	48,570	240,401	19,612	0	19,612	2,233	624	16,755
WASHI NGTON	163,378	338,010	8,168,218	13,965	215,915	309,642	1,159,888	6,575,906	555,725	1	555,726	40,259	5,729	509,739
WHEELER	602	1,276	13,537	41	852	697	2,855	10,423	817	0	817	130	26	661
YAMHI LL	32,334	69,878	1,194,956	3,669	37,561	52,630	195,988	931,638	76,705	0	76,705	8,170	1,188	67,348
CLARK CO.	49,237	119,235	1,545,202	3,770	38,654	69,038	237,416	1,221,427	99,164	0	99,164	9,221	915	89,028
OTHER WA.	27,205	59,527	724,746	9,345	27,813	22,048	99,271	647,398	53,933	1	53,934	3,115	360	50,459
CALI FORNIA	23,794	45,495	589,918	7,572	36,979	16,237	100,085	512,779	42,984	0	42,985	2,211	15,875	24,899
IDAHO	10,560	24,763	175,668	2,789	3,516	8,220	29,602	142,792	11,112	0	11,112	1,413	209	9,490
OTHER STA.	43,112	81,558	989,266	9,458	75,944	30,900	192,710	840,281	69,932	1	69,932	4,284	1,872	63,776
TOTAL	1,563,139	3,150,846	59,077,357	182,022	2,005,722	2,466,944	9,250,649	46,526,578	3,860,623	66	3,860,689	347,683	76,734	3,436,272

TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS) BY COUNTY

1997 PERSONAL INCOME TAX REPORTS

FOR ALL RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

COUNTY	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS		AVERAGE FED TAX SUBTRACT	AVERAGE STD/I TEM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	AVG INT ON INST SALES	AVERAGE TOTAL TAX	AVG CREDIT		AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
				ADDS	SUBS							EXEMPT	OTHER				
BAKER	6,662	2.10	26,555	76	978	1,335	4,692	20,956	1,678	0	1,678	231	67	1,379	5.2	6.6	78.9
BENTON	30,385	1.87	41,895	131	1,441	1,697	5,724	33,435	2,801	0	2,801	222	29	2,550	6.1	7.6	79.8
CLACKAMAS	151,829	2.03	48,296	114	1,458	1,822	7,473	38,071	3,207	0	3,207	241	36	2,930	6.1	7.7	78.8
CLATSOP	14,186	1.96	31,953	76	1,310	1,504	5,359	24,400	1,987	0	1,987	222	43	1,722	5.4	7.1	76.4
COLUMBIA	17,969	2.16	38,071	59	1,116	1,808	5,696	29,756	2,449	0	2,449	257	25	2,167	5.7	7.3	78.2
COOS	24,095	2.04	30,801	93	1,160	1,446	4,871	23,905	1,939	0	1,939	229	36	1,675	5.4	7.0	77.6
CROOK	6,749	2.15	34,168	130	1,013	1,523	5,228	28,047	2,306	0	2,306	244	49	2,012	5.9	7.2	82.1
CURRY	8,896	1.99	28,969	130	1,538	1,351	5,583	21,742	1,749	0	1,749	218	52	1,479	5.1	6.8	75.1
DESCHUTES	47,327	2.01	37,597	148	1,327	1,550	6,592	29,166	2,411	0	2,411	230	47	2,135	5.7	7.3	77.6
DOUGLAS	40,135	2.10	30,724	84	1,015	1,487	4,935	23,782	1,922	0	1,922	240	44	1,639	5.3	6.9	77.4
GILLIAM	857	1.99	32,774	116	1,345	1,615	4,143	26,608	2,180	0	2,180	231	32	1,918	5.9	7.2	81.2
GRANT	3,273	2.14	27,632	105	1,157	1,433	4,486	22,461	1,808	0	1,808	240	45	1,524	5.5	6.8	81.3
HARNEY	2,998	2.09	23,954	31	769	1,292	4,147	20,025	1,598	0	1,598	228	47	1,322	5.5	6.6	83.6
HOOD RIVER	8,636	2.20	31,797	101	1,077	1,431	4,967	25,083	2,042	0	2,042	252	66	1,725	5.4	6.9	78.9
JACKSON	71,916	2.04	33,015	151	1,359	1,462	5,871	25,048	2,042	0	2,042	231	46	1,765	5.3	7.0	75.9
JEFFERSON	5,772	2.32	30,268	31	3,702	1,386	4,653	21,404	1,731	0	1,731	230	63	1,438	4.7	6.7	70.7
JOSEPHINE	28,450	2.08	29,469	111	1,215	1,307	5,371	22,348	1,801	0	1,801	228	45	1,528	5.2	6.8	75.8
KLAMATH	24,487	2.10	30,314	103	1,066	1,414	4,803	24,123	1,959	0	1,959	234	36	1,689	5.6	7.0	79.6
LAKE	2,865	2.18	25,967	42	897	1,337	4,108	20,957	1,671	0	1,671	242	55	1,374	5.3	6.6	80.7
LANE	133,351	1.93	36,141	140	1,254	1,569	5,735	28,125	2,321	0	2,321	224	39	2,058	5.7	7.3	77.8
LINCOLN	19,014	1.92	30,842	106	1,482	1,435	5,798	23,010	1,865	1	1,865	214	47	1,604	5.2	7.0	74.6
LINN	43,558	2.10	34,867	66	1,032	1,654	5,346	27,247	2,229	0	2,229	247	42	1,941	5.6	7.1	78.1
MALHEUR	10,480	2.24	26,654	109	910	1,278	4,451	21,359	1,711	0	1,711	246	152	1,312	4.9	6.1	80.1
MARION	114,107	2.12	35,373	81	1,232	1,575	5,712	27,360	2,244	0	2,244	246	41	1,957	5.5	7.2	77.3
MORROW	3,665	2.30	28,655	93	848	1,454	4,325	23,143	1,859	0	1,859	267	43	1,550	5.4	6.7	80.8
MULTNOMAH	308,150	1.81	41,603	110	1,337	1,727	6,296	32,703	2,738	0	2,738	213	38	2,487	6.0	7.6	78.6
POLK	23,836	2.11	35,726	77	1,390	1,630	6,117	27,038	2,214	0	2,214	245	32	1,937	5.4	7.2	75.7
SHERMAN	856	2.09	33,445	106	1,917	1,609	4,439	26,216	2,142	0	2,142	241	26	1,874	5.6	7.1	78.4
TILLAMOOK	10,014	1.99	31,139	84	1,289	1,440	5,409	23,618	1,915	0	1,915	223	52	1,640	5.3	6.9	75.8
UMATILLA	25,852	2.18	30,546	71	1,103	1,477	4,574	23,978	1,942	0	1,942	247	52	1,642	5.4	6.8	78.5
UNION	10,041	2.08	30,430	77	1,108	1,497	4,946	23,705	1,921	0	1,921	237	60	1,624	5.3	6.8	77.9
WALLOWA	3,121	2.07	26,141	75	1,010	1,362	4,780	20,756	1,662	0	1,662	229	70	1,362	5.2	6.6	79.4
WASCO	9,385	2.08	33,013	84	1,212	1,522	5,175	25,615	2,090	0	2,090	238	66	1,785	5.4	7.0	77.6
WASHINGTON	163,378	2.07	49,996	85	1,322	1,895	7,099	40,250	3,401	0	3,401	246	35	3,120	6.2	7.8	80.5
WHEELER	602	2.12	22,487	68	1,415	1,157	4,742	17,314	1,358	0	1,358	216	43	1,098	4.9	6.3	77.0
YAMHILL	32,334	2.16	36,957	113	1,162	1,628	6,061	28,813	2,372	0	2,372	253	37	2,083	5.6	7.2	78.0
CLARK CO.	49,237	2.42	31,383	77	785	1,402	4,822	24,807	2,014	0	2,014	187	19	1,808	5.8	7.3	79.0
OTHER WA.	27,205	2.19	26,640	343	1,022	810	3,649	23,797	1,982	0	1,983	115	13	1,855	7.0	7.8	89.3
CALIFORNIA	23,794	1.91	24,793	318	1,554	682	4,206	21,551	1,807	0	1,807	93	667	1,046	4.2	4.9	86.9
IDAHO	10,560	2.34	16,635	264	333	778	2,803	13,522	1,052	0	1,052	134	20	899	5.4	6.6	81.3
OTHER STA.	43,112	1.89	22,946	219	1,762	717	4,470	19,491	1,622	0	1,622	99	43	1,479	6.4	7.6	84.9
TOTAL	1,563,139	2.02	37,794	116	1,283	1,578	5,918	29,765	2,470	0	2,470	222	49	2,198	5.8	7.4	78.8

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

1997 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

COUNTY	# OF RETURNS		JOINT RETURNS		SINGLE RETURNS		HEAD-HHOLD RETURNS		SEPARATE RETURNS		TAXABLE RETURNS		FULL-YEAR RETURNS		PART-YEAR RETURNS		NON-RESIDENT RETURNS	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
BAKER	6,662		3,498	52.5	2,554	38.3	516	7.7	94	1.4	5,279	79.2	6,471	97.1	160	2.4	31	0.5
BENTON	30,385		13,088	43.1	14,788	48.7	2,001	6.6	508	1.7	27,004	88.9	28,953	95.3	1,000	3.3	432	1.4
CLACKAMAS	151,829		70,794	46.6	65,041	42.8	13,609	9.0	2,385	1.6	134,952	88.9	147,817	97.4	3,522	2.3	490	0.3
CLATSOP	14,186		6,353	44.8	6,196	43.7	1,370	9.7	267	1.9	11,940	84.2	13,717	96.7	347	2.4	122	0.9
COLUMBIA	17,969		9,434	52.5	6,692	37.2	1,593	8.9	250	1.4	15,860	88.3	17,535	97.6	362	2.0	72	0.4
COOS	24,095		11,979	49.7	9,296	38.6	2,389	9.9	431	1.8	19,617	81.4	23,397	97.1	566	2.3	132	0.5
CROOK	6,749		3,596	53.3	2,444	36.2	615	9.1	94	1.4	5,588	82.8	6,615	98.0	114	1.7	20	0.3
CURRY	8,896		4,685	52.7	3,365	37.8	701	7.9	145	1.6	7,032	79.0	8,579	96.4	274	3.1	43	0.5
DESCHUTES	47,327		23,309	49.3	19,133	40.4	4,102	8.7	783	1.7	40,072	84.7	45,493	96.1	1,666	3.5	168	0.4
DOUGLAS	40,135		20,625	51.4	14,879	37.1	4,034	10.1	597	1.5	33,245	82.8	39,146	97.5	882	2.2	107	0.3
GILLIAM	857		425	49.6	344	40.1	74	8.6	14	1.6	724	84.5	844	98.5	11	1.3	2	0.2
GRANT	3,273		1,763	53.9	1,185	36.2	266	8.1	59	1.8	2,644	80.8	3,204	97.9	61	1.9	8	0.2
HARNEY	2,998		1,542	51.4	1,163	38.8	252	8.4	41	1.4	2,355	78.6	2,901	96.8	87	2.9	10	0.3
HOOD RIVER	8,636		4,093	47.4	3,420	39.6	990	11.5	133	1.5	7,189	83.2	8,344	96.6	248	2.9	44	0.5
JACKSON	71,916		33,743	46.9	29,219	40.6	7,703	10.7	1,251	1.7	59,662	83.0	69,494	96.6	2,159	3.0	263	0.4
JEFFERSON	5,772		2,677	46.4	2,052	35.6	944	16.4	99	1.7	4,178	72.4	5,671	98.3	84	1.5	17	0.3
JOSEPHINE	28,450		14,540	51.1	10,631	37.4	2,834	10.0	445	1.6	22,402	78.7	27,605	97.0	746	2.6	99	0.3
KLAMATH	24,487		11,863	48.4	9,305	38.0	2,920	11.9	399	1.6	19,820	80.9	23,667	96.7	665	2.7	155	0.6
LAKE	2,865		1,563	54.6	991	34.6	262	9.1	49	1.7	2,308	80.6	2,781	97.1	61	2.1	23	0.8
LANE	133,351		58,443	43.8	60,109	45.1	12,450	9.3	2,349	1.8	114,327	85.7	128,871	96.6	3,594	2.7	886	0.7
LINCOLN	19,014		8,649	45.5	8,076	42.5	1,954	10.3	335	1.8	15,538	81.7	18,409	96.8	524	2.8	81	0.4
LINN	43,558		21,821	50.1	16,823	38.6	4,168	9.6	746	1.7	37,660	86.5	42,705	98.0	753	1.7	100	0.2
MALHEUR	10,480		5,195	49.6	3,862	36.9	1,285	12.3	138	1.3	8,304	79.2	10,032	95.7	316	3.0	132	1.3
MARION	114,107		50,627	44.4	46,960	41.2	14,714	12.9	1,806	1.6	97,171	85.2	111,613	97.8	2,154	1.9	340	0.3
MORROW	3,665		1,875	51.2	1,295	35.3	451	12.3	44	1.2	3,088	84.3	3,562	97.2	81	2.2	22	0.6
MULTNOMAH	308,150		107,940	35.0	162,349	52.7	32,335	10.5	5,526	1.8	271,997	88.3	296,705	96.3	9,685	3.1	1,760	0.6
POLK	23,836		11,636	48.8	9,449	39.6	2,407	10.1	344	1.4	20,423	85.7	23,307	97.8	462	1.9	67	0.3
SHERMAN	856		447	52.2	334	39.0	60	7.0	15	1.8	733	85.6	839	98.0	15	1.8	2	0.2
TILLAMOOK	10,014		4,954	49.5	4,028	40.2	890	8.9	142	1.4	8,169	81.6	9,766	97.5	211	2.1	37	0.4
UMATILLA	25,852		12,090	46.8	9,832	38.0	3,481	13.5	449	1.7	21,385	82.7	25,061	96.9	682	2.6	109	0.4
UNION	10,041		5,119	51.0	4,009	39.9	774	7.7	139	1.4	8,304	82.7	9,743	97.0	231	2.3	67	0.7
WALLOWA	3,121		1,649	52.8	1,224	39.2	218	7.0	30	1.0	2,483	79.6	3,057	97.9	56	1.8	8	0.3
WASCO	9,385		4,593	48.9	3,696	39.4	977	10.4	119	1.3	7,803	83.1	9,143	97.4	203	2.2	39	0.4
WASHINGTON	163,378		74,479	45.6	70,593	43.2	15,543	9.5	2,763	1.7	147,682	90.4	155,635	95.3	6,860	4.2	883	0.5
WHEELER	602		358	59.5	192	31.9	41	6.8	11	1.8	429	71.3	589	97.8	7	1.2	6	1.0
YAMHILL	32,334		15,825	48.9	12,579	38.9	3,447	10.7	483	1.5	27,810	86.0	31,496	97.4	710	2.2	128	0.4
CLARK CO.	49,237		28,328	57.5	15,767	32.0	4,340	8.8	802	1.6	45,112	91.6	1,923	3.9	2,762	5.6	44,552	90.5
OTHER WA.	27,205		14,269	52.4	10,440	38.4	1,886	6.9	610	2.2	22,932	84.3	2,923	10.7	5,389	19.8	18,893	69.4
CALI FORNIA	23,794		10,544	44.3	11,119	46.7	1,447	6.1	684	2.9	17,037	71.6	4,337	18.2	6,978	29.3	12,479	52.4
IDAHO	10,560		5,940	56.3	3,655	34.6	833	7.9	132	1.3	8,965	84.9	915	8.7	1,679	15.9	7,966	75.4
OTHER STA.	43,112		18,699	43.4	20,585	47.7	2,135	5.0	1,693	3.9	33,718	78.2	8,614	20.0	14,877	34.5	19,621	45.5
TOTAL	1,563,139		703,050	45.0	679,674	43.5	153,011	9.8	27,404	1.8	1,342,941	85.9	1,381,479	88.4	71,244	4.6	110,416	7.1

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

1997 PERSONAL INCOME TAX REPORTS

FOR ALL RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

COUNTY	# OF RETURNS	ADJUSTED GROSS INCOME	FULL-YEAR RETURNS								PART-YEAR AND NON-RESIDENTS		
			WAGES SALARIES TIPS	TAXABLE DIVIDENDS & INTEREST	BUSINESS INCOME	PROPERTY SALES	TAXABLE PENSIONS	RENT PARTNER ETC.	FARM	OTHER	ADJUST-MENTS	INCOME	ADJUST
BAKER	6,662	176,912	110,480	16,269	7,497	17,634	23,231	6,636	-4,761	321	2,769	2,447	72
BENTON	30,385	1,272,991	802,870	75,627	41,383	129,809	121,535	44,912	-4,598	52,486	11,377	20,892	546
CLACKAMAS	151,829	7,332,717	4,836,229	370,310	330,997	556,856	500,183	433,036	-22,453	300,488	78,788	108,466	2,608
CLATSOP	14,186	453,281	268,029	31,987	28,257	25,860	55,853	28,058	-1,571	19,000	7,263	5,227	155
COLUMBIA	17,969	684,096	508,415	28,216	18,783	31,240	53,541	16,007	-3,805	29,719	5,406	7,532	146
COOS	24,095	742,157	447,666	56,772	40,777	51,077	92,096	30,799	-3,155	28,103	10,203	8,568	344
CROOK	6,749	230,602	139,761	16,264	10,434	42,901	20,954	6,004	-6,213	1,244	2,301	1,589	36
CURRY	8,896	257,711	119,375	28,684	14,816	24,009	50,614	15,409	-1,266	5,902	3,610	3,913	135
DESCHUTES	47,327	1,779,370	979,466	128,903	119,902	191,691	190,000	113,520	-18,292	64,432	28,732	39,526	1,046
DOUGLAS	40,135	1,233,107	814,660	83,118	46,850	83,560	136,467	30,475	-11,307	48,871	12,570	13,462	479
GILLIAM	857	28,087	15,513	2,376	206	3,302	2,781	2,836	710	804	585	143	0
GRANT	3,273	90,440	60,793	7,002	2,682	10,115	9,627	3,491	-3,993	989	1,100	848	16
HARNEY	2,998	71,815	51,141	5,359	3,420	5,709	8,063	3,279	-2,978	-1,994	1,131	993	47
HOOD RIVER	8,636	274,595	172,886	18,877	15,601	17,779	24,691	15,293	-1,050	9,319	3,579	4,975	196
JACKSON	71,916	2,374,288	1,417,808	182,294	139,462	140,955	274,562	134,691	-10,777	90,740	30,523	36,285	1,207
JEFFERSON	5,772	174,709	118,044	10,138	4,779	8,993	14,649	12,693	-1,398	7,001	1,605	1,459	43
JOSEPHINE	28,450	838,384	449,896	74,980	49,734	59,760	123,156	59,131	-5,542	26,266	11,605	12,899	291
KLAMATH	24,487	742,307	496,224	46,965	26,002	43,443	78,026	42,196	-10,337	17,225	8,120	11,128	446
LAKE	2,865	74,395	48,373	5,798	2,699	6,137	9,312	2,686	-742	201	1,181	1,142	31
LANE	133,351	4,819,449	3,032,392	305,162	203,203	396,977	435,153	254,269	-17,444	203,413	55,338	63,670	2,009
LINCOLN	19,014	586,427	313,810	51,432	41,073	47,295	93,196	22,057	-2,076	19,975	9,026	8,989	298
LINN	43,558	1,518,738	1,061,872	76,188	50,076	67,706	132,523	68,783	-712	64,664	14,612	12,655	403
MALHEUR	10,480	279,339	184,067	20,957	16,990	17,087	26,954	12,743	-3,534	2,829	4,321	5,640	74
MARION	114,107	4,036,348	2,655,833	228,388	149,830	214,590	401,757	223,012	-5,782	171,391	38,302	36,738	1,107
MORROW	3,665	105,022	73,462	5,073	3,149	4,205	9,240	5,190	683	3,921	1,462	1,602	42
MULTNOMAH	308,150	12,819,899	8,192,341	784,942	521,745	1,080,673	914,516	697,614	-7,393	550,832	132,000	221,960	5,331
POLK	23,836	851,569	557,662	50,831	35,214	47,692	100,839	28,159	-3,671	34,949	8,401	8,566	271
SHERMAN	856	28,629	13,091	2,514	852	1,732	2,997	3,762	3,921	546	1,015	231	4
TILLAMOOK	10,014	311,829	171,947	24,897	17,674	26,465	45,118	17,126	462	9,312	4,952	3,877	98
UMATILLA	25,852	789,674	533,775	38,438	38,016	34,622	72,108	45,781	-5,355	29,987	9,702	12,310	307
UNION	10,041	305,547	204,116	18,236	17,680	19,390	31,534	12,630	-5,070	8,018	4,325	3,497	159
WALLOWA	3,121	81,585	48,686	8,065	4,602	8,837	10,274	4,486	-2,650	-74	1,589	995	47
WASCO	9,385	309,825	194,328	20,517	15,359	15,731	33,995	16,681	2,262	11,779	4,488	3,752	90
WASHINGTON	163,378	8,168,218	5,656,795	341,767	326,582	528,930	425,756	393,749	-9,454	368,933	79,327	220,129	5,642
WHEELER	602	13,537	8,015	1,945	667	1,664	2,410	-150	-757	-139	223	105	0
YAMHILL	32,334	1,194,956	808,139	71,123	51,363	66,266	90,882	64,384	-7,290	47,375	12,098	15,256	444
CLARK CO.	49,237	1,545,202	49,538	6,607	909	9,310	3,930	1,042	-425	5,436	415	1,476,640	7,370
OTHER WA.	27,205	724,746	57,774	9,377	2,190	8,283	7,947	3,130	-540	-6,426	775	648,100	4,315
CALIFORNIA	23,794	589,918	85,126	12,908	7,016	37,455	12,050	-420	-679	5,181	1,240	437,309	4,787
IDAHO	10,560	175,668	16,638	1,236	621	1,517	1,681	411	-52	1,024	263	153,982	1,126
OTHER STA.	43,112	989,266	180,699	27,969	6,854	39,929	21,951	11,392	-649	23,074	2,866	687,991	7,077
TOTAL	1,563,139	59,077,357	35,957,735	3,298,512	2,415,947	4,127,184	4,666,152	2,886,983	-179,734	2,257,119	609,187	4,305,487	48,842

Section 7: Tables for individual counties and other states

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

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

1997 PERSONAL INCOME TAX REPORTS

FOR ALL RETURNS IN BAKER CO.

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	91	191	-6,953	1	17	2	454	0	0	0	0	0	0	0
NEG <10	82	162	-351	2	25	1	314	0	0	0	0	0	0	0
0- 2	371	252	433	13	8	5	637	43	2	0	2	0	0	2
2- 4	365	323	1,085	6	12	9	780	377	20	0	20	8	1	11
4- 6	374	387	1,877	0	15	21	856	1,025	57	0	57	26	4	28
6- 8	346	518	2,420	4	41	30	1,016	1,436	84	0	84	39	7	38
8- 10	329	586	2,973	3	48	57	1,019	1,898	117	0	117	52	10	55
10- 12	335	632	3,681	6	72	89	1,186	2,385	153	0	153	64	17	72
12- 14	358	744	4,642	3	73	132	1,360	3,125	206	0	206	77	25	105
14- 16	275	540	4,108	3	49	165	968	2,952	204	0	204	63	21	120
16- 18	284	653	4,817	14	60	210	1,068	3,496	245	0	245	78	19	148
18- 20	273	570	5,167	0	44	274	1,106	3,778	275	0	275	69	21	184
20- 22	222	484	4,660	9	133	279	996	3,295	242	0	242	59	13	170
22- 24	206	484	4,736	4	67	293	771	3,619	272	0	272	59	18	195
24- 26	187	441	4,666	21	73	324	793	3,497	265	0	265	56	12	196
26- 28	193	469	5,213	4	88	385	776	3,967	306	0	306	59	15	231
28- 30	142	355	4,120	5	93	292	708	3,032	234	0	234	44	9	182
30- 32	166	424	5,145	3	140	392	789	3,827	296	0	296	54	7	235
32- 34	153	398	5,060	13	145	383	730	3,824	302	0	302	50	6	246
34- 36	140	370	4,886	7	182	365	743	3,605	285	0	285	47	7	230
36- 38	112	286	4,154	3	141	312	533	3,171	254	0	254	36	7	212
38- 40	105	256	4,108	0	173	301	602	3,031	242	0	242	32	2	207
40- 45	294	769	12,463	23	425	847	1,878	9,355	758	0	758	98	8	652
45- 50	255	743	12,062	6	484	740	1,577	9,268	758	0	758	95	12	651
50- 55	218	647	11,430	25	515	648	1,502	8,800	727	0	727	83	9	636
55- 60	157	467	9,034	75	504	457	1,293	6,855	569	0	569	59	13	496
60- 70	192	562	12,412	30	598	572	1,608	9,663	811	0	811	72	10	730
70- 80	131	407	9,810	18	463	392	1,254	7,720	654	0	654	52	9	593
80- 90	91	257	7,687	12	377	270	966	6,085	520	0	520	33	14	474
90-100	47	139	4,459	4	234	140	478	3,611	310	0	310	18	14	279
100-125	69	172	7,576	32	464	207	951	5,986	518	0	518	22	11	484
125-150	31	98	4,241	9	185	93	397	3,574	312	0	312	13	21	279
150-200	32	94	5,429	9	151	96	588	4,602	404	0	404	12	42	351
200+	36	96	9,662	136	418	108	562	8,708	773	0	773	13	64	695
NEGATIVE	173	353	-7,304	4	41	3	767	0	0	0	0	0	0	0
S 0- 10	1,785	2,066	8,788	26	124	122	4,309	4,780	280	0	280	125	22	134
U 10- 20	1,525	3,139	22,414	27	298	870	5,688	15,736	1,083	0	1,083	352	103	628
B 20- 30	950	2,233	23,395	43	455	1,573	4,043	17,409	1,319	0	1,319	278	68	973
T 30- 40	676	1,734	23,353	26	780	1,754	3,397	17,458	1,379	0	1,379	220	29	1,130
O 40- 60	924	2,626	44,990	130	1,927	2,693	6,250	34,277	2,813	0	2,813	335	43	2,435
T 60-100	461	1,365	34,368	63	1,672	1,375	4,306	27,079	2,296	0	2,296	174	46	2,075
100+	168	460	26,907	185	1,218	504	2,499	22,870	2,008	0	2,008	59	139	1,810
TOTAL	6,662	13,976	176,912	503	6,515	8,894	31,261	139,608	11,177	0	11,177	1,542	449	9,186

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

1997 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	70	143	-4,546	185	160	2	565	0	0	0	0	0	0	0
NEG <10	90	145	-308	2	17	3	359	0	0	0	0	0	0	0
0- 2	1,521	821	1,707	12	50	31	2,024	273	15	0	15	2	0	12
2- 4	1,829	1,116	5,452	12	82	92	3,234	2,317	123	0	123	39	2	82
4- 6	1,560	1,119	7,719	18	91	144	3,029	4,591	261	0	261	89	7	164
6- 8	1,376	1,321	9,591	101	106	216	2,995	6,483	395	0	395	129	15	251
8- 10	1,225	1,442	11,032	10	181	390	2,939	7,661	496	0	496	148	22	327
10- 12	1,175	1,621	12,933	20	138	541	3,251	9,134	621	0	621	173	31	417
12- 14	1,226	1,795	15,888	16	253	767	3,358	11,578	816	0	816	208	34	574
14- 16	1,057	1,685	15,812	24	195	825	3,346	11,598	830	0	830	199	48	584
16- 18	928	1,488	15,764	30	229	972	3,014	11,631	858	0	858	177	40	640
18- 20	874	1,501	16,579	57	300	1,087	3,352	12,138	909	0	909	178	37	695
20- 22	815	1,459	17,101	86	301	1,185	2,836	12,883	977	0	977	179	37	761
22- 24	754	1,399	17,334	31	258	1,264	2,890	12,992	999	0	999	172	33	795
24- 26	724	1,297	18,093	13	298	1,467	2,597	13,768	1,075	0	1,075	162	32	881
26- 28	740	1,401	19,986	19	348	1,606	3,169	15,029	1,182	0	1,182	174	24	984
28- 30	646	1,243	18,703	25	341	1,501	2,770	14,155	1,121	0	1,121	155	22	944
30- 32	620	1,188	19,202	41	412	1,529	2,864	14,490	1,158	0	1,158	149	13	996
32- 34	607	1,227	20,028	26	485	1,576	2,744	15,275	1,229	0	1,229	155	17	1,058
34- 36	616	1,322	21,559	70	545	1,630	2,910	16,592	1,342	0	1,342	166	16	1,161
36- 38	540	1,233	19,978	79	648	1,465	2,790	15,160	1,227	0	1,227	156	9	1,062
38- 40	510	1,142	19,887	38	622	1,410	2,954	14,960	1,217	0	1,217	144	11	1,062
40- 45	1,216	2,829	51,632	99	2,024	3,426	7,316	38,983	3,192	0	3,192	358	17	2,817
45- 50	1,099	2,748	52,160	132	1,956	3,153	7,285	39,923	3,295	0	3,295	349	17	2,929
50- 55	973	2,496	51,079	89	2,345	2,815	6,778	39,241	3,261	0	3,261	318	13	2,930
55- 60	936	2,482	53,716	73	1,777	2,737	7,424	41,852	3,499	0	3,499	317	21	3,161
60- 70	1,643	4,572	106,404	237	4,826	4,853	14,662	82,318	6,930	0	6,930	582	31	6,318
70- 80	1,239	3,609	92,621	104	3,902	3,648	12,741	72,460	6,151	0	6,151	461	24	5,666
80- 90	869	2,566	73,673	162	3,351	2,582	9,744	58,158	4,973	0	4,973	327	36	4,610
90-100	634	1,921	60,136	145	2,593	1,876	8,095	47,744	4,103	0	4,103	245	18	3,841
100-125	1,003	2,964	111,256	305	4,429	2,986	13,259	90,888	7,875	0	7,875	379	47	7,449
125-150	470	1,328	64,051	169	2,610	1,400	7,570	52,641	4,595	0	4,595	170	24	4,401
150-200	397	1,120	67,925	400	2,640	1,190	6,569	57,941	5,094	0	5,094	143	38	4,913
200-300	235	698	55,993	278	1,982	697	5,206	48,405	4,287	0	4,287	89	40	4,158
300-500	96	296	36,689	248	1,689	288	2,246	32,731	2,917	1	2,918	37	38	2,843
500+	72	191	96,163	631	1,607	215	5,048	89,925	8,073	0	8,073	24	54	7,994
NEGATIVE	160	288	-4,854	187	176	5	924	0	0	0	0	0	0	0
S 0- 10	7,511	5,819	35,501	153	511	872	14,221	21,324	1,290	0	1,290	406	46	837
U 10- 20	5,260	8,090	76,977	147	1,115	4,193	16,321	56,079	4,034	0	4,034	936	189	2,909
B 20- 30	3,679	6,799	91,217	175	1,546	7,022	14,261	68,826	5,355	0	5,355	842	148	4,365
T 30- 40	2,893	6,112	100,652	254	2,712	7,610	14,263	76,477	6,173	0	6,173	770	65	5,338
O 40- 60	4,224	10,555	208,587	393	8,101	12,132	28,803	159,999	13,248	0	13,248	1,341	69	11,837
T 60-100	4,385	12,668	332,834	648	14,671	12,959	45,242	260,681	22,157	0	22,157	1,615	108	20,434
100+	2,273	6,597	432,077	2,032	14,957	6,774	39,896	372,531	32,840	1	32,841	842	242	31,757
TOTAL	30,385	56,928	1,272,991	3,988	43,790	51,568	173,931	1,015,917	85,097	1	85,098	6,753	868	77,478

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

1997 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	399	831	-33,135	205	625	34	5,242	0	0	0	0	0	0	0
NEG <10	535	828	-1,736	755	1,045	9	2,918	62	5	0	5	0	0	5
0- 2	6,168	3,353	7,015	286	160	114	9,264	1,115	67	1	68	7	1	60
2- 4	6,900	4,113	20,597	65	290	284	13,711	8,114	422	0	422	125	9	288
4- 6	5,935	4,828	29,494	48	326	522	13,224	16,822	948	0	948	333	32	583
6- 8	5,496	5,881	38,460	84	551	884	14,424	24,143	1,453	1	1,454	494	62	897
8- 10	5,308	7,138	47,793	128	780	1,431	16,331	31,001	1,977	0	1,977	665	111	1,201
10- 12	5,008	7,440	55,085	151	753	2,013	16,549	36,868	2,471	0	2,471	769	156	1,545
12- 14	5,099	8,057	66,183	209	1,063	2,882	17,396	45,934	3,184	0	3,184	887	204	2,093
14- 16	4,930	8,233	73,941	51	1,316	3,670	18,493	51,593	3,664	0	3,664	926	214	2,523
16- 18	4,921	8,466	83,577	165	1,363	4,747	18,704	59,673	4,348	0	4,348	983	259	3,106
18- 20	4,589	8,075	87,237	88	1,476	5,489	17,984	63,022	4,692	0	4,692	960	238	3,494
20- 22	4,530	8,199	95,032	97	1,589	6,390	18,526	69,097	5,234	0	5,234	981	238	4,016
22- 24	4,269	7,776	98,132	137	1,388	7,232	17,348	72,543	5,581	0	5,581	953	161	4,466
24- 26	4,004	7,399	100,081	74	2,091	7,709	17,749	72,892	5,663	0	5,663	914	125	4,625
26- 28	3,759	7,201	101,502	363	2,307	7,978	17,266	74,562	5,852	0	5,852	891	112	4,849
28- 30	3,783	7,374	109,627	127	2,480	8,648	18,688	80,150	6,333	0	6,333	920	99	5,315
30- 32	3,538	7,263	109,586	151	2,587	8,352	18,895	80,018	6,358	2	6,361	913	86	5,362
32- 34	3,370	7,118	111,235	106	3,158	8,346	19,260	80,746	6,447	0	6,447	893	73	5,481
34- 36	3,168	6,980	110,818	132	3,228	8,174	18,801	80,888	6,491	0	6,491	882	58	5,550
36- 38	3,150	7,044	116,493	224	3,577	8,298	20,298	84,742	6,830	0	6,830	889	62	5,879
38- 40	3,056	7,104	119,165	303	4,013	8,250	20,618	86,752	7,027	0	7,027	898	53	6,076
40- 45	7,090	17,246	301,101	368	10,487	19,776	51,646	219,793	17,903	0	17,903	2,185	103	15,615
45- 50	6,334	16,064	300,807	295	10,901	18,154	51,543	220,628	18,119	0	18,119	2,041	98	15,980
50- 55	5,708	15,153	299,542	327	11,237	16,559	51,250	220,915	18,256	0	18,256	1,925	89	16,241
55- 60	5,308	14,790	304,902	326	11,468	15,512	51,947	226,546	18,836	2	18,838	1,883	99	16,855
60- 70	8,935	25,386	578,497	934	22,848	26,354	96,417	434,539	36,448	4	36,452	3,235	154	33,064
70- 80	6,450	18,711	482,165	444	18,013	19,111	77,484	368,104	31,177	0	31,177	2,387	115	28,676
80- 90	4,491	13,174	380,341	620	13,790	13,309	59,856	294,190	25,106	0	25,106	1,679	97	23,330
90-100	3,274	9,646	310,027	392	10,879	9,718	48,064	242,124	20,796	0	20,796	1,229	58	19,509
100-125	4,697	13,914	520,728	893	17,411	13,976	77,124	413,186	35,757	0	35,757	1,773	142	33,842
125-150	2,207	6,591	301,087	538	9,602	6,557	41,848	243,652	21,253	0	21,253	838	94	20,321
150-200	2,262	6,961	386,681	832	11,892	6,711	50,489	318,503	27,974	0	27,974	886	242	26,846
200-300	1,638	4,994	393,187	1,108	11,350	4,876	42,584	335,516	29,699	0	29,699	637	238	28,824
300-500	872	2,685	325,607	2,081	8,540	2,587	29,877	287,215	25,583	0	25,583	342	268	24,973
500+	648	1,923	901,864	4,184	16,855	1,921	52,759	834,616	74,918	14	74,932	245	1,296	73,391
NEGATIVE	934	1,659	-34,871	960	1,670	43	8,160	62	5	0	5	0	0	5
S 0- 10	29,807	25,313	143,359	611	2,107	3,235	66,955	81,195	4,866	2	4,868	1,624	215	3,029
U 10- 20	24,547	40,271	366,024	665	5,971	18,801	89,125	257,090	18,359	0	18,359	4,526	1,072	12,761
B 20- 30	20,345	37,949	504,373	797	9,856	37,957	89,576	369,244	28,664	0	28,664	4,659	734	23,271
T 30- 40	16,282	35,509	567,297	915	16,562	41,419	97,873	413,146	33,152	2	33,154	4,475	331	28,348
O 40- 60	24,440	63,253	1,206,352	1,316	44,093	70,001	206,386	887,883	73,114	2	73,115	8,035	390	64,690
T 60-100	23,150	66,917	1,751,030	2,390	65,530	68,492	281,822	1,338,956	113,528	4	113,532	8,529	424	104,579
100+	12,324	37,068	2,829,153	9,635	75,651	36,629	294,681	2,432,687	215,183	14	215,197	4,721	2,279	208,197
TOTAL	151,829	307,939	7,332,717	17,289	221,440	276,578	1,134,579	5,780,263	486,872	23	486,895	36,568	5,446	444,881

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

1997 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	77	172	-4,310	86	112	2	747	31	3	0	3	0	0	2
NEG <10	94	169	-310	2	10	1	614	0	0	0	0	0	0	0
0- 2	646	501	727	8	18	7	1,044	88	5	0	5	1	0	4
2- 4	761	575	2,279	1	18	16	1,556	862	45	0	45	18	1	26
4- 6	813	863	4,038	13	37	47	1,811	2,280	128	0	128	56	6	67
6- 8	724	971	5,052	3	51	78	1,933	3,131	185	0	185	77	11	97
8- 10	660	985	5,952	36	68	155	2,024	3,918	248	0	248	92	17	139
10- 12	644	979	7,072	34	135	238	2,076	4,767	318	0	318	102	22	194
12- 14	649	1,091	8,422	10	97	345	2,210	5,896	405	0	405	121	29	255
14- 16	604	1,055	9,064	35	120	413	2,261	6,386	449	0	449	121	30	298
16- 18	600	1,074	10,199	19	185	537	2,443	7,191	517	0	517	127	33	357
18- 20	518	1,026	9,818	10	148	557	2,042	7,101	519	0	519	125	29	366
20- 22	441	890	9,240	3	209	578	1,806	6,672	494	0	494	110	24	360
22- 24	392	770	9,011	32	140	632	1,659	6,612	501	0	501	96	20	385
24- 26	369	757	9,210	8	203	659	1,791	6,565	501	0	501	94	13	394
26- 28	381	775	10,303	28	232	780	1,778	7,562	584	0	584	96	21	467
28- 30	341	769	9,889	9	310	730	1,751	7,133	555	0	555	96	15	444
30- 32	322	691	9,985	5	269	769	1,692	7,272	574	0	574	87	14	473
32- 34	279	632	9,199	30	374	705	1,533	6,632	525	0	525	80	5	439
34- 36	289	680	10,124	23	424	756	1,664	7,312	582	0	582	86	7	490
36- 38	284	679	10,516	27	327	757	1,747	7,716	620	0	620	86	9	526
38- 40	268	646	10,460	7	480	744	1,619	7,644	617	0	617	82	7	527
40- 45	647	1,662	27,460	38	1,032	1,823	4,279	20,390	1,656	0	1,656	210	11	1,435
45- 50	604	1,619	28,686	48	1,242	1,758	4,110	21,628	1,773	0	1,773	206	6	1,560
50- 55	466	1,248	24,460	40	1,076	1,386	3,244	18,816	1,557	0	1,557	158	10	1,389
55- 60	436	1,291	25,004	49	1,221	1,288	3,600	18,945	1,575	0	1,575	165	12	1,398
60- 70	606	1,684	39,222	46	2,267	1,796	5,601	29,605	2,484	0	2,484	215	17	2,252
70- 80	363	993	27,038	69	1,649	1,079	3,760	20,619	1,746	0	1,746	127	5	1,614
80- 90	252	730	21,367	49	1,068	747	2,964	16,642	1,421	0	1,421	93	13	1,315
90-100	165	454	15,630	57	940	495	1,973	12,279	1,055	0	1,055	58	19	978
100-125	188	503	20,874	78	1,442	562	2,557	16,390	1,418	0	1,418	64	38	1,317
125-150	79	232	10,826	7	553	237	1,400	8,643	754	0	754	30	52	672
150-200	111	287	19,009	66	797	327	2,168	15,783	1,388	0	1,388	37	62	1,290
200-300	68	179	16,040	38	661	204	1,544	13,670	1,210	0	1,210	23	11	1,176
300-500	32	82	12,081	42	519	95	635	10,874	969	0	969	10	31	928
500+	13	32	9,643	13	148	39	392	9,077	813	0	813	4	10	799
NEGATIVE	171	341	-4,619	89	122	2	1,361	31	3	0	3	0	0	2
S 0- 10	3,604	3,895	18,048	62	193	304	8,368	10,278	611	0	611	244	35	332
U 10- 20	3,015	5,225	44,575	107	685	2,090	11,032	31,342	2,208	0	2,208	595	143	1,470
B 20- 30	1,924	3,961	47,653	81	1,093	3,380	8,785	34,545	2,635	0	2,635	492	93	2,050
T 30- 40	1,442	3,328	50,284	92	1,874	3,729	8,254	36,576	2,918	0	2,918	420	42	2,455
O 40- 60	2,153	5,820	105,610	175	4,571	6,254	15,233	79,780	6,561	0	6,561	740	39	5,782
T 60-100	1,386	3,861	103,257	221	5,924	4,117	14,298	79,145	6,706	0	6,706	493	54	6,159
100+	491	1,315	88,474	244	4,120	1,464	8,696	74,438	6,553	0	6,553	168	203	6,182
TOTAL	14,186	27,746	453,281	1,071	18,583	21,341	76,027	346,135	28,194	0	28,194	3,152	610	24,433

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

1997 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	61	134	-2,153	2	40	0	389	0	0	0	0	0	0	0
NEG <10	49	87	-188	1	21	0	254	0	0	0	0	0	0	0
0- 2	658	389	731	2	10	9	975	81	5	0	5	1	0	4
2- 4	762	540	2,249	1	30	17	1,479	830	43	0	43	15	1	26
4- 6	697	638	3,492	5	39	44	1,645	1,951	109	0	109	44	4	61
6- 8	721	871	5,037	5	41	85	1,904	3,093	184	0	184	71	10	103
8- 10	631	922	5,657	7	85	138	1,927	3,643	229	0	229	87	17	125
10- 12	653	1,045	7,202	10	150	236	2,148	4,772	316	0	316	109	20	187
12- 14	651	1,098	8,445	9	187	326	2,103	5,880	401	0	401	126	29	246
14- 16	607	1,029	9,109	6	196	423	2,195	6,390	449	0	449	119	29	301
16- 18	622	1,140	10,559	8	206	554	2,350	7,527	541	0	541	134	35	372
18- 20	492	969	9,340	70	171	540	1,959	6,768	494	0	494	116	28	349
20- 22	490	904	10,287	6	222	691	1,952	7,450	559	0	559	110	20	429
22- 24	451	891	10,368	5	245	729	1,858	7,565	574	0	574	110	20	444
24- 26	432	891	10,807	4	152	807	1,698	8,154	629	0	629	113	19	498
26- 28	429	904	11,586	16	190	899	1,762	8,751	682	0	682	114	11	557
28- 30	442	963	12,823	9	263	978	1,997	9,605	753	0	753	121	12	619
30- 32	414	1,004	12,835	4	293	955	2,161	9,443	743	0	743	127	9	607
32- 34	413	985	13,634	178	377	1,039	2,117	10,280	815	0	815	125	7	683
34- 36	414	1,017	14,483	6	358	1,077	2,303	10,780	858	0	858	129	8	721
36- 38	412	1,036	15,253	7	382	1,104	2,276	11,505	924	0	924	132	10	782
38- 40	417	1,048	16,266	5	420	1,150	2,484	12,233	988	0	988	133	8	846
40- 45	1,052	2,850	44,640	63	1,364	2,985	6,692	33,677	2,739	0	2,739	363	13	2,363
45- 50	935	2,605	44,450	47	1,259	2,692	6,458	34,088	2,798	0	2,798	333	10	2,456
50- 55	847	2,566	44,438	38	1,346	2,483	6,588	34,079	2,814	0	2,814	327	12	2,475
55- 60	780	2,329	44,822	43	1,485	2,300	6,092	34,990	2,913	0	2,913	297	9	2,607
60- 70	1,228	3,577	79,437	142	2,716	3,646	10,982	62,247	5,228	0	5,228	457	20	4,751
70- 80	797	2,348	59,446	76	1,761	2,371	7,880	47,555	4,037	0	4,037	300	13	3,725
80- 90	493	1,445	41,817	54	1,309	1,465	5,321	33,775	2,886	0	2,886	185	5	2,696
90-100	312	899	29,533	19	755	928	3,756	24,113	2,074	0	2,074	115	14	1,945
100-125	294	814	32,475	29	1,005	878	3,878	26,744	2,317	0	2,317	104	25	2,188
125-150	109	310	14,776	24	429	327	1,385	12,660	1,106	0	1,106	40	4	1,062
150-200	104	281	17,789	22	697	311	1,562	15,242	1,340	0	1,340	36	6	1,298
200-300	54	145	13,040	49	598	162	735	11,594	1,027	0	1,027	19	13	996
300-500	30	65	10,980	62	349	89	576	10,029	894	0	894	8	1	885
500+	16	38	18,634	19	898	48	516	17,190	1,542	0	1,542	5	1	1,536
NEGATIVE	110	221	-2,342	2	61	0	643	0	0	0	0	0	0	0
S 0- 10	3,469	3,360	17,166	21	204	292	7,930	9,598	569	0	569	218	33	318
U 10- 20	3,025	5,281	44,654	103	910	2,079	10,754	31,336	2,200	0	2,200	605	140	1,455
B 20- 30	2,244	4,553	55,871	40	1,072	4,105	9,267	41,525	3,198	0	3,198	569	81	2,548
T 30- 40	2,070	5,090	72,469	200	1,829	5,324	11,341	54,242	4,329	0	4,329	646	42	3,640
O 40- 60	3,614	10,350	178,349	192	5,454	10,460	25,830	136,835	11,265	0	11,265	1,320	44	9,901
T 60-100	2,830	8,269	210,233	290	6,541	8,410	27,939	167,691	14,225	0	14,225	1,056	51	13,117
100+	607	1,653	107,694	206	3,976	1,814	8,652	93,458	8,226	0	8,226	211	50	7,964
TOTAL	17,969	38,777	684,096	1,054	20,049	32,483	102,356	534,684	44,012	0	44,012	4,626	442	38,944

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

1997 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	139	300	-6,502	81	50	2	907	9	1	0	1	0	0	0
NEG <10	168	275	-523	3	25	2	707	0	0	0	0	0	0	0
0- 2	1,083	933	1,184	4	22	12	1,821	125	7	0	7	2	0	5
2- 4	1,275	1,306	3,837	11	61	35	2,798	1,347	71	0	71	32	3	36
4- 6	1,301	1,619	6,518	7	66	62	3,166	3,447	191	0	191	98	12	81
6- 8	1,288	1,874	9,009	25	109	120	3,643	5,424	319	0	319	145	22	152
8- 10	1,241	1,986	11,165	14	181	243	3,775	7,294	455	0	455	188	34	232
10- 12	1,301	2,354	14,314	40	173	380	4,386	9,580	624	0	624	245	52	327
12- 14	1,148	2,107	14,870	17	208	476	4,025	10,229	684	0	684	237	60	388
14- 16	1,036	2,004	15,544	177	204	630	3,920	11,058	761	0	762	235	60	467
16- 18	950	1,881	16,111	59	365	761	3,919	11,335	800	0	800	223	62	516
18- 20	826	1,641	15,683	19	223	883	3,364	11,286	818	0	818	201	58	558
20- 22	822	1,702	17,260	215	293	1,051	3,545	12,650	936	0	936	211	46	679
22- 24	723	1,584	16,620	50	351	1,080	3,155	12,147	906	0	906	194	43	669
24- 26	696	1,522	17,394	9	335	1,228	3,129	12,749	970	0	970	190	44	736
26- 28	685	1,496	18,473	39	471	1,386	3,061	13,616	1,049	0	1,049	188	34	828
28- 30	651	1,443	18,879	10	456	1,467	2,952	14,033	1,092	0	1,092	184	28	880
30- 32	605	1,361	18,729	23	555	1,472	2,871	13,916	1,096	0	1,096	172	20	905
32- 34	550	1,317	18,138	69	483	1,406	2,724	13,631	1,079	0	1,079	167	19	893
34- 36	511	1,263	17,888	28	598	1,383	2,561	13,391	1,066	0	1,066	160	16	890
36- 38	469	1,183	17,352	8	573	1,291	2,338	13,157	1,055	0	1,055	150	13	892
38- 40	478	1,254	18,620	25	713	1,343	2,746	13,865	1,114	0	1,114	159	13	941
40- 45	1,050	2,759	44,523	42	1,618	3,027	6,063	33,871	2,748	0	2,748	352	18	2,378
45- 50	842	2,242	39,879	67	1,517	2,469	5,181	30,796	2,526	0	2,526	286	16	2,225
50- 55	752	1,986	39,372	55	1,762	2,218	5,101	30,389	2,514	0	2,514	253	14	2,247
55- 60	658	1,886	37,799	58	1,740	1,951	4,696	29,516	2,458	0	2,458	240	16	2,201
60- 70	964	2,657	62,048	113	3,518	2,861	7,771	48,013	4,031	0	4,031	339	21	3,671
70- 80	620	1,733	46,266	96	2,303	1,846	5,649	36,565	3,102	0	3,102	221	22	2,860
80- 90	359	985	30,432	141	1,651	1,066	3,456	24,412	2,088	0	2,088	125	20	1,942
90-100	192	526	18,240	39	974	568	2,179	14,558	1,251	0	1,251	67	7	1,177
100-125	303	805	33,690	276	1,859	904	3,481	27,741	2,405	0	2,405	102	18	2,285
125-150	112	346	15,324	36	730	334	1,412	12,895	1,127	0	1,127	44	22	1,061
150-200	122	331	20,926	44	1,085	366	2,151	17,424	1,533	0	1,533	41	26	1,465
200-300	82	214	19,527	71	758	246	1,428	17,166	1,520	0	1,520	27	5	1,488
300-500	57	143	21,769	222	973	166	1,747	19,105	1,703	0	1,703	18	10	1,675
500+	36	94	31,800	52	948	108	1,538	29,258	2,622	0	2,622	12	2	2,608
NEGATIVE	307	575	-7,025	84	75	4	1,614	9	1	0	1	0	0	0
S 0- 10	6,188	7,718	31,713	61	438	472	15,202	17,637	1,042	0	1,042	465	71	507
U 10- 20	5,261	9,987	76,522	311	1,172	3,130	19,613	53,488	3,687	0	3,687	1,140	292	2,256
B 20- 30	3,577	7,747	88,626	323	1,906	6,211	15,843	65,195	4,954	0	4,954	968	195	3,791
T 30- 40	2,613	6,378	90,726	154	2,923	6,895	13,240	67,960	5,410	0	5,410	808	82	4,521
O 40- 60	3,302	8,873	161,574	222	6,637	9,664	21,041	124,572	10,246	0	10,246	1,131	64	9,051
T 60-100	2,135	5,901	156,986	389	8,446	6,342	19,055	123,547	10,472	0	10,472	752	71	9,650
100+	712	1,933	143,036	701	6,352	2,124	11,756	123,589	10,911	0	10,911	245	83	10,583
TOTAL	24,095	49,112	742,157	2,245	27,949	34,842	117,364	575,998	46,723	0	46,723	5,509	856	40,358

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

1997 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	63	136	-8,178	458	588	2	483	93	8	0	8	0	0	8
NEG <10	44	68	-137	3	38	1	195	0	0	0	0	0	0	0
0- 2	298	262	332	1	6	2	545	26	1	0	1	0	0	1
2- 4	319	308	937	1	7	7	723	310	16	0	16	7	1	8
4- 6	322	356	1,605	1	11	20	802	855	48	0	48	21	3	24
6- 8	312	448	2,169	0	23	27	925	1,273	75	0	75	33	4	38
8- 10	290	443	2,592	2	56	62	914	1,644	102	0	102	40	9	54
10- 12	302	557	3,325	0	33	94	1,004	2,244	146	0	146	58	12	77
12- 14	264	486	3,420	1	54	111	949	2,341	158	0	158	53	15	89
14- 16	271	544	4,065	9	99	153	1,168	2,733	186	0	186	61	12	113
16- 18	272	532	4,629	11	61	232	1,134	3,268	232	0	232	63	17	152
18- 20	263	535	5,009	6	87	278	1,069	3,597	261	0	261	66	15	180
20- 22	262	554	5,514	11	52	341	1,067	4,075	302	0	302	69	13	219
22- 24	247	548	5,672	1	76	382	1,012	4,212	318	0	318	68	13	238
24- 26	214	506	5,352	5	126	363	891	3,985	303	0	303	63	10	230
26- 28	193	464	5,220	11	110	374	943	3,810	291	0	291	59	9	223
28- 30	170	414	4,928	0	106	367	823	3,634	283	0	283	52	7	224
30- 32	190	489	5,888	42	113	451	875	4,496	352	0	352	62	7	283
32- 34	172	460	5,680	4	105	425	880	4,273	338	0	338	59	3	275
34- 36	180	495	6,286	7	125	475	919	4,792	380	0	380	63	5	312
36- 38	164	419	6,053	4	156	448	954	4,499	358	0	358	53	10	295
38- 40	142	385	5,543	1	210	387	970	3,977	318	0	318	49	5	264
40- 45	307	865	13,068	2	484	870	1,991	9,743	787	0	787	110	5	673
45- 50	288	824	13,642	12	390	844	2,039	10,381	847	0	847	105	4	738
50- 55	256	741	13,416	3	249	760	1,809	10,601	876	0	876	95	7	774
55- 60	184	533	10,561	1	387	547	1,596	8,043	667	0	667	68	6	594
60- 70	277	768	17,825	12	723	815	2,549	13,776	1,156	0	1,156	98	9	1,050
70- 80	167	487	12,495	15	535	498	1,548	9,929	842	0	842	62	10	770
80- 90	88	257	7,436	16	313	264	1,001	5,874	502	0	502	33	8	461
90-100	59	169	5,627	6	267	173	661	4,532	390	0	390	22	6	363
100-125	69	188	7,681	34	362	206	848	6,299	546	0	546	24	11	510
125-150	26	82	3,494	0	107	78	258	3,052	267	0	267	10	21	236
150-200	28	75	4,812	8	142	84	448	4,147	365	0	365	10	30	325
200-300	20	56	4,758	64	187	60	527	4,048	359	0	359	7	10	341
300+	26	55	39,884	128	448	78	762	38,726	3,478	0	3,478	7	34	3,437
NEGATIVE	107	204	-8,316	461	627	2	678	93	8	0	8	0	0	8
S 0- 10	1,541	1,817	7,636	4	103	117	3,910	4,108	243	0	243	101	16	126
U 10- 20	1,372	2,654	20,447	27	334	869	5,324	14,184	984	0	984	301	71	612
B 20- 30	1,086	2,486	26,686	28	470	1,828	4,735	19,716	1,497	0	1,497	311	53	1,133
T 30- 40	848	2,248	29,450	58	710	2,186	4,598	22,037	1,746	0	1,746	286	31	1,429
O 40- 60	1,035	2,963	50,687	18	1,509	3,022	7,435	38,768	3,179	0	3,179	377	22	2,779
T 60-100	591	1,681	43,382	49	1,838	1,749	5,760	34,112	2,890	0	2,890	214	32	2,644
100+	169	456	60,630	234	1,245	505	2,842	56,272	5,014	0	5,014	58	106	4,849
TOTAL	6,749	14,509	230,602	879	6,835	10,279	35,281	189,289	15,560	0	15,560	1,650	330	13,580

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

1997 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	98	175	-6,823	131	81	0	637	0	0	0	0	0	0	0
NEG <10	71	119	-240	8	5	0	250	0	0	0	0	0	0	0
0- 2	408	388	459	13	10	7	766	52	3	0	3	1	0	3
2- 4	461	455	1,369	0	14	14	1,022	481	26	0	26	12	1	13
4- 6	445	563	2,220	3	19	18	1,132	1,153	64	0	64	35	4	26
6- 8	475	724	3,318	3	23	35	1,409	1,946	115	0	115	55	9	51
8- 10	485	781	4,367	2	42	85	1,542	2,753	171	0	171	74	12	84
10- 12	471	843	5,193	3	78	129	1,711	3,348	217	0	217	87	19	112
12- 14	450	824	5,839	33	178	166	2,011	3,646	241	0	241	89	19	133
14- 16	415	809	6,220	6	137	221	1,932	4,021	272	0	272	91	27	154
16- 18	413	819	7,027	11	186	314	1,973	4,664	325	0	325	95	28	202
18- 20	393	814	7,454	34	224	379	1,771	5,187	370	0	370	98	19	253
20- 22	337	674	7,063	10	199	430	1,646	4,821	352	0	352	81	21	250
22- 24	279	585	6,416	12	132	408	1,496	4,450	329	0	329	73	22	234
24- 26	226	472	5,631	37	206	394	1,215	3,895	295	0	295	57	13	225
26- 28	276	625	7,434	9	262	531	1,436	5,224	399	0	399	79	24	296
28- 30	233	537	6,747	11	212	507	1,208	4,833	372	0	372	66	26	280
30- 32	218	465	6,741	19	325	523	1,324	4,600	357	0	357	59	8	290
32- 34	184	430	6,055	1	219	456	989	4,402	347	0	347	54	9	283
34- 36	172	422	6,017	32	247	446	935	4,421	351	0	351	54	6	291
36- 38	169	419	6,229	14	242	473	1,069	4,506	358	0	358	53	5	300
38- 40	179	449	6,984	13	287	501	1,071	5,138	412	0	412	57	6	349
40- 45	351	874	14,925	12	963	1,007	2,375	10,614	857	0	857	111	4	742
45- 50	298	797	14,148	72	1,023	871	2,261	10,068	819	0	819	101	4	714
50- 55	286	770	15,030	31	990	838	2,511	10,735	882	0	882	98	8	776
55- 60	201	535	11,578	41	770	595	1,757	8,495	704	0	704	68	2	633
60- 70	290	774	18,700	46	1,359	857	2,624	13,906	1,165	0	1,165	99	17	1,049
70- 80	203	521	15,092	97	1,169	597	2,259	11,194	947	0	947	65	15	867
80- 90	103	286	8,722	63	680	308	1,175	6,622	564	0	564	37	3	524
90-100	71	173	6,708	77	614	211	810	5,150	442	0	442	22	6	414
100-125	79	214	8,819	82	717	237	1,094	6,853	592	0	592	27	11	554
125-150	48	103	6,603	49	641	141	882	4,988	435	0	435	13	20	401
150-200	41	95	7,089	81	590	123	731	5,748	505	0	505	12	11	483
200-300	38	95	9,208	41	365	111	791	7,982	707	0	707	12	21	675
300+	29	64	19,370	57	476	83	1,850	17,525	1,569	0	1,569	8	62	1,499
NEGATIVE	169	294	-7,063	139	86	0	887	0	0	0	0	0	0	0
S 0- 10	2,274	2,911	11,733	20	109	159	5,871	6,385	379	0	379	176	26	177
U 10- 20	2,142	4,109	31,733	88	802	1,209	9,397	20,866	1,425	0	1,425	459	111	855
B 20- 30	1,351	2,893	33,291	79	1,011	2,270	7,001	23,222	1,746	0	1,746	356	106	1,285
T 30- 40	922	2,185	32,025	80	1,319	2,399	5,388	23,067	1,824	0	1,824	276	33	1,514
O 40- 60	1,136	2,976	55,682	155	3,746	3,312	8,905	39,912	3,261	0	3,261	378	19	2,864
T 60-100	667	1,754	49,222	283	3,822	1,973	6,867	36,872	3,118	0	3,118	223	42	2,853
100+	235	571	51,089	309	2,789	694	5,348	43,095	3,808	0	3,808	73	124	3,611
TOTAL	8,896	17,693	257,711	1,154	13,684	12,016	49,664	193,419	15,562	0	15,562	1,942	461	13,159

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

1997 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	271	578	-29,820	870	1,072	21	2,959	62	5	0	5	1	0	4
NEG <10	305	541	-998	260	75	2	1,656	222	19	0	19	1	0	19
0- 2	1,995	1,422	2,250	83	119	34	3,207	364	22	0	22	4	1	17
2- 4	2,504	1,921	7,517	4	114	95	5,089	2,935	156	0	156	53	5	98
4- 6	2,248	2,124	11,177	36	149	188	5,143	6,266	354	0	354	131	15	208
6- 8	2,256	2,826	15,758	22	189	283	6,013	9,798	588	0	588	225	31	331
8- 10	2,077	3,087	18,674	23	229	482	6,522	11,924	757	0	757	271	52	434
10- 12	1,993	3,318	21,952	63	295	670	7,109	14,446	952	0	952	337	76	539
12- 14	2,037	3,444	26,486	39	458	1,013	7,674	17,715	1,212	0	1,212	368	89	756
14- 16	1,898	3,427	28,446	37	488	1,255	7,678	19,359	1,354	0	1,354	382	96	877
16- 18	1,759	3,297	29,869	57	510	1,507	7,388	20,741	1,483	0	1,483	382	105	997
18- 20	1,660	3,174	31,538	26	392	1,783	7,577	21,971	1,608	0	1,608	375	94	1,139
20- 22	1,659	3,327	34,837	44	708	2,112	7,926	24,335	1,806	0	1,806	397	100	1,309
22- 24	1,516	3,115	34,859	49	526	2,323	7,172	24,932	1,884	0	1,884	377	74	1,433
24- 26	1,423	2,995	35,562	134	643	2,498	7,361	25,223	1,922	0	1,922	371	75	1,475
26- 28	1,258	2,683	33,941	49	753	2,425	7,046	23,915	1,844	0	1,844	331	59	1,453
28- 30	1,202	2,670	34,859	68	749	2,541	6,828	24,841	1,931	0	1,931	335	62	1,534
30- 32	1,070	2,422	33,160	53	849	2,430	6,519	23,440	1,833	0	1,833	304	38	1,491
32- 34	1,139	2,725	37,599	58	1,049	2,732	7,100	26,795	2,109	0	2,109	345	44	1,720
34- 36	928	2,232	32,495	39	1,032	2,356	6,196	22,978	1,820	0	1,820	281	35	1,504
36- 38	995	2,532	36,811	143	1,169	2,585	7,180	26,051	2,069	0	2,069	321	34	1,714
38- 40	898	2,370	35,025	73	1,195	2,467	6,450	24,988	1,993	0	1,993	302	27	1,664
40- 45	2,160	5,589	91,647	191	3,205	6,055	16,626	65,962	5,323	0	5,323	709	42	4,572
45- 50	1,885	5,138	89,485	116	3,046	5,434	16,079	65,074	5,307	0	5,307	655	31	4,621
50- 55	1,596	4,347	83,689	128	3,428	4,652	14,213	61,723	5,086	0	5,086	552	24	4,510
55- 60	1,370	3,840	78,748	104	3,567	4,027	13,672	57,642	4,779	0	4,779	489	31	4,259
60- 70	2,056	5,739	132,977	419	6,048	6,086	21,947	99,357	8,321	0	8,321	732	48	7,541
70- 80	1,356	3,786	101,298	234	4,912	4,019	16,621	76,013	6,428	0	6,428	482	25	5,921
80- 90	885	2,549	74,920	258	3,333	2,618	12,271	57,005	4,854	0	4,854	324	35	4,494
90-100	634	1,712	60,136	415	3,099	1,864	9,716	45,941	3,943	0	3,943	218	37	3,688
100-125	821	2,296	90,975	437	4,366	2,439	13,563	71,195	6,161	0	6,161	292	100	5,769
125-150	433	1,209	59,252	365	2,578	1,285	8,113	47,641	4,156	0	4,156	154	114	3,888
150-200	390	1,074	67,041	270	2,974	1,152	9,107	54,108	4,736	0	4,736	136	57	4,543
200-300	337	928	80,935	619	2,983	1,008	8,952	68,611	6,073	0	6,073	119	106	5,848
300-500	186	523	69,749	397	2,545	553	5,809	61,239	5,456	0	5,456	67	72	5,316
500+	127	350	186,519	832	3,962	377	7,482	175,531	15,760	0	15,760	44	384	15,332
NEGATIVE	576	1,119	-30,818	1,129	1,147	23	4,615	283	24	0	24	1	0	23
S 0- 10	11,080	11,380	55,376	168	801	1,081	25,974	31,287	1,876	0	1,876	685	104	1,088
U 10- 20	9,347	16,660	138,291	222	2,143	6,227	37,425	94,231	6,611	0	6,611	1,844	458	4,309
B 20- 30	7,058	14,790	174,058	344	3,379	11,898	36,332	123,246	9,387	0	9,387	1,812	371	7,204
T 30- 40	5,030	12,281	175,091	367	5,294	12,569	33,446	124,252	9,824	0	9,824	1,552	179	8,093
O 40- 60	7,011	18,914	343,569	539	13,246	20,168	60,591	250,400	20,494	0	20,494	2,405	128	17,961
T 60-100	4,931	13,786	369,331	1,327	17,392	14,587	60,554	278,315	23,546	0	23,546	1,756	146	21,645
100+	2,294	6,380	554,472	2,920	19,408	6,814	53,027	478,324	42,342	0	42,342	811	833	40,697
TOTAL	47,327	95,310	1,779,370	7,017	62,810	73,367	311,963	1,380,338	114,104	0	114,104	10,865	2,219	101,020

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

1997 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	174	350	-8,336	157	167	8	1,314	61	5	0	5	1	1	3
NEG <10	256	469	-893	6	63	1	1,270	1	0	0	0	0	0	0
0- 2	1,664	1,448	1,858	125	51	21	2,837	266	17	0	17	3	0	13
2- 4	2,079	1,923	6,215	5	55	52	4,374	2,227	116	0	116	48	4	64
4- 6	2,019	2,339	10,098	42	113	92	4,756	5,422	302	0	302	140	17	145
6- 8	2,022	2,803	14,103	56	158	191	5,478	8,676	510	0	510	225	32	253
8- 10	1,910	3,121	17,161	40	233	362	5,971	11,034	686	0	686	284	54	347
10- 12	1,916	3,470	21,028	45	317	552	6,566	13,933	905	0	905	358	82	465
12- 14	1,920	3,522	24,950	106	464	787	6,958	17,054	1,143	0	1,143	394	104	644
14- 16	1,763	3,430	26,432	68	483	1,089	6,673	18,455	1,273	0	1,273	400	108	765
16- 18	1,594	3,257	27,086	57	394	1,224	6,365	19,312	1,359	0	1,359	388	116	856
18- 20	1,406	2,922	26,713	57	405	1,456	5,580	19,458	1,412	0	1,412	360	93	959
20- 22	1,301	2,773	27,282	12	455	1,615	5,609	19,705	1,449	0	1,449	342	83	1,024
22- 24	1,280	2,793	29,423	107	525	1,932	5,412	21,696	1,628	0	1,628	344	83	1,201
24- 26	1,186	2,652	29,686	44	582	2,073	5,049	22,081	1,683	0	1,683	332	73	1,278
26- 28	1,213	2,742	32,773	27	644	2,453	5,131	24,618	1,903	0	1,903	345	52	1,505
28- 30	1,168	2,746	33,867	41	571	2,593	4,925	25,864	2,021	0	2,021	348	49	1,623
30- 32	1,129	2,738	34,976	16	674	2,676	5,251	26,438	2,076	0	2,076	347	44	1,685
32- 34	983	2,469	32,446	29	822	2,450	4,983	24,264	1,918	0	1,918	312	30	1,576
34- 36	989	2,573	34,599	50	822	2,591	5,064	26,195	2,081	0	2,081	327	27	1,727
36- 38	883	2,303	32,664	67	919	2,422	4,549	24,842	1,984	0	1,984	294	23	1,667
38- 40	816	2,167	31,810	43	988	2,285	4,529	24,077	1,934	0	1,934	276	17	1,641
40- 45	1,957	5,246	83,008	83	2,727	5,620	11,402	63,351	5,133	0	5,133	668	40	4,425
45- 50	1,624	4,506	76,942	131	2,788	4,733	10,044	59,508	4,876	0	4,876	576	37	4,263
50- 55	1,379	3,947	72,341	108	2,660	4,047	9,636	56,107	4,635	0	4,635	503	35	4,098
55- 60	1,187	3,425	68,127	112	2,764	3,503	9,161	52,832	4,394	0	4,394	436	40	3,917
60- 70	1,585	4,600	102,358	172	4,605	4,705	13,198	80,026	6,713	0	6,713	587	40	6,085
70- 80	909	2,634	67,706	91	3,263	2,717	8,561	53,453	4,530	0	4,530	336	24	4,170
80- 90	493	1,361	41,818	127	1,883	1,456	5,505	33,161	2,835	0	2,835	173	29	2,633
90-100	327	908	30,895	100	1,579	973	3,819	24,624	2,116	0	2,116	116	22	1,978
100-125	391	1,087	43,036	80	2,060	1,161	5,337	34,558	2,990	0	2,990	139	55	2,797
125-150	183	488	25,014	214	1,409	549	2,576	20,694	1,806	0	1,806	62	39	1,705
150-200	182	526	31,220	170	1,696	542	3,194	25,958	2,282	0	2,282	67	57	2,157
200-300	127	355	30,469	239	1,082	377	2,647	26,604	2,357	0	2,357	45	45	2,267
300-500	70	218	27,327	122	726	210	1,666	24,848	2,214	0	2,214	28	110	2,076
500+	50	126	46,903	426	1,590	150	2,680	43,093	3,864	0	3,864	16	100	3,748
NEGATIVE	430	819	-9,229	163	230	9	2,584	61	5	0	5	1	1	3
S 0- 10	9,694	11,634	49,436	268	610	718	23,416	27,626	1,630	0	1,630	701	107	822
U 10- 20	8,599	16,601	126,209	332	2,062	5,109	32,142	88,213	6,091	0	6,091	1,899	503	3,689
B 20- 30	6,148	13,706	153,031	231	2,776	10,666	26,126	113,964	8,682	0	8,682	1,712	339	6,632
T 30- 40	4,800	12,250	166,496	205	4,226	12,424	24,376	125,816	9,993	0	9,993	1,555	141	8,296
O 40- 60	6,147	17,124	300,418	435	10,940	17,903	40,242	231,798	19,038	0	19,038	2,183	152	16,703
T 60-100	3,314	9,503	242,777	490	11,331	9,851	31,082	191,264	16,194	0	16,194	1,212	115	14,867
100+	1,003	2,800	203,970	1,250	8,562	2,989	18,101	175,756	15,514	0	15,514	357	405	14,751
TOTAL	40,135	84,437	1,233,107	3,374	40,736	59,668	198,070	954,498	77,147	0	77,147	9,620	1,764	65,763

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

1997 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	13	24	-575	0	3	0	52	0	0	0	0	0	0	0
0- 2	41	34	45	1	0	0	106	2	0	0	0	0	0	0
2- 4	51	31	153	0	2	1	97	54	3	0	3	1	0	2
4- 6	52	45	256	0	1	2	120	137	7	0	7	3	0	4
6- 8	30	41	217	1	0	5	69	144	9	0	9	3	0	5
8- 10	36	56	323	1	9	7	123	190	11	0	11	5	1	6
10- 12	30	46	329	0	1	11	93	224	15	0	15	5	1	9
12- 14	36	71	468	4	3	16	108	347	23	0	23	8	2	13
14- 16	34	56	504	0	5	22	134	343	24	0	24	6	2	15
16- 18	35	65	602	0	10	34	118	441	32	0	32	8	2	22
18- 20	34	57	651	1	13	45	111	482	36	0	36	7	2	26
20- 22	21	40	436	0	13	27	76	320	24	0	24	5	0	19
22- 24	22	37	505	0	1	45	58	401	31	0	31	5	0	26
24- 26	17	39	423	0	6	31	71	315	24	0	24	5	1	18
26- 28	23	53	623	0	14	45	110	455	35	0	35	7	1	27
28- 30	27	53	785	0	14	63	116	593	47	0	47	7	1	39
30- 32	16	39	497	0	26	40	66	366	29	0	29	5	1	23
32- 34	23	63	757	0	35	58	105	558	44	0	44	8	0	36
34- 36	18	48	627	0	7	49	53	517	42	0	42	6	0	35
36- 38	16	38	591	0	15	46	58	472	38	0	38	5	0	33
38- 40	22	51	857	1	36	63	82	677	56	0	56	7	1	49
40- 45	45	116	1,899	0	76	132	229	1,462	118	0	118	15	1	103
45- 50	44	125	2,104	0	61	131	231	1,682	139	0	139	16	0	122
50- 55	36	112	1,891	3	69	108	188	1,529	126	0	126	14	0	112
55- 60	18	54	1,043	4	45	54	153	795	66	0	66	7	0	59
60- 70	48	124	3,092	1	173	143	257	2,520	213	0	213	16	0	197
70- 80	27	83	1,976	25	135	81	199	1,586	134	0	134	11	5	118
80-100	10	25	910	7	71	30	58	757	66	0	66	3	5	56
100-150	16	41	1,903	7	147	48	203	1,511	132	0	132	5	0	126
150+	16	38	4,196	43	163	48	108	3,919	347	0	347	5	0	344
NEGATIVE	13	24	-575	0	3	0	52	0	0	0	0	0	0	0
S 0- 10	210	207	994	3	13	15	515	528	30	0	30	12	1	17
U 10- 20	169	295	2,554	5	31	127	563	1,838	129	0	129	35	9	85
B 20- 30	110	222	2,772	0	46	210	430	2,085	160	0	160	28	3	129
T 30- 40	95	239	3,328	1	119	256	364	2,590	208	0	208	30	2	176
O 40- 60	143	407	6,937	7	251	425	801	5,468	450	0	450	52	1	396
T 60-100	85	232	5,978	33	380	254	514	4,863	412	0	412	30	11	372
100+	32	79	6,098	50	311	96	311	5,431	479	0	479	10	1	469
TOTAL	857	1,705	28,087	99	1,152	1,384	3,551	22,803	1,869	0	1,869	198	28	1,643

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

1997 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	115	-3,562	78	1,407	3	324	0	0	0	0	0	0	0
NEG <10	43	82	-158	0	4	0	203	0	0	0	0	0	0	0
0- 2	165	120	176	1	2	2	345	18	1	0	1	0	0	1
2- 4	196	181	588	1	7	3	432	205	11	0	11	4	0	6
4- 6	167	182	842	0	3	11	389	451	25	0	25	10	1	14
6- 8	146	181	1,015	1	7	17	355	639	38	0	38	15	2	20
8- 10	167	272	1,492	0	6	33	531	948	58	0	58	25	4	30
10- 12	124	261	1,362	0	17	28	410	916	58	0	58	27	6	25
12- 14	146	291	1,904	31	23	52	521	1,343	89	0	89	32	8	48
14- 16	130	282	1,957	2	13	70	498	1,381	94	0	94	32	9	53
16- 18	115	239	1,948	25	35	92	418	1,432	100	0	100	29	8	64
18- 20	107	241	2,043	2	17	108	397	1,523	111	0	111	30	5	75
20- 22	113	246	2,367	0	20	142	429	1,776	131	0	131	31	7	93
22- 24	110	261	2,530	0	28	156	460	1,886	140	0	140	33	9	97
24- 26	85	199	2,130	15	26	140	398	1,582	121	0	121	24	6	90
26- 28	87	206	2,343	0	41	168	430	1,705	130	0	130	26	6	98
28- 30	83	181	2,403	1	42	187	341	1,834	144	0	144	23	4	117
30- 32	88	210	2,722	0	66	209	362	2,085	164	0	164	27	3	134
32- 34	95	238	3,138	1	67	242	432	2,398	189	0	189	30	5	154
34- 36	76	199	2,659	0	60	200	351	2,048	163	0	163	25	5	133
36- 38	81	232	2,996	0	79	220	355	2,342	187	0	187	30	5	153
38- 40	93	257	3,617	1	70	257	504	2,787	224	0	224	33	4	187
40- 45	152	436	6,441	9	187	435	821	5,007	407	0	407	55	3	348
45- 50	133	375	6,330	62	174	390	769	5,059	417	0	417	48	4	366
50- 55	101	292	5,308	1	187	293	615	4,214	349	0	349	37	1	311
55- 60	91	271	5,198	4	179	273	540	4,210	351	0	351	35	3	313
60- 70	115	356	7,439	42	241	345	901	5,994	504	0	504	46	8	450
70- 80	87	271	6,519	6	175	261	763	5,326	452	0	452	35	1	417
80- 90	42	115	3,590	2	161	126	477	2,827	241	0	241	15	6	221
90-100	18	45	1,701	1	71	54	163	1,414	122	0	122	6	0	116
100-125	24	67	2,645	0	133	72	244	2,196	190	0	190	9	6	176
125-200	20	59	3,150	55	105	60	329	2,712	238	0	238	8	15	215
200+	14	36	5,606	4	135	42	176	5,257	469	0	469	5	0	463
NEGATIVE	102	197	-3,719	78	1,411	3	527	0	0	0	0	0	0	0
S 0- 10	841	936	4,112	3	24	66	2,053	2,260	132	0	132	54	7	71
U 10- 20	622	1,314	9,214	60	104	349	2,244	6,595	452	0	452	151	37	265
B 20- 30	478	1,093	11,774	17	156	793	2,058	8,783	666	0	666	138	33	495
T 30- 40	433	1,136	15,133	2	342	1,128	2,004	11,660	928	0	928	145	22	761
O 40- 60	477	1,374	23,276	76	727	1,391	2,745	18,490	1,523	0	1,523	175	11	1,337
T 60-100	262	787	19,249	50	648	786	2,304	15,562	1,320	0	1,320	101	15	1,204
100+	58	162	11,401	59	373	174	748	10,165	897	0	897	21	22	855
TOTAL	3,273	6,999	90,440	345	3,786	4,690	14,683	73,515	5,918	0	5,918	784	147	4,987

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

1997 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	138	-5,863	16	6	1	324	0	0	0	0	0	0	0
NEG <10	38	70	-160	0	10	1	127	0	0	0	0	0	0	0
0- 2	165	123	195	3	5	1	295	14	1	0	1	0	0	1
2- 4	208	178	627	5	1	4	433	239	12	0	12	5	0	7
4- 6	157	175	773	1	15	10	331	431	25	0	25	11	1	13
6- 8	152	242	1,072	0	4	10	433	642	37	0	37	18	3	16
8- 10	170	295	1,525	0	17	37	473	1,009	63	0	63	25	5	33
10- 12	135	242	1,488	1	28	47	408	1,023	67	0	67	24	5	37
12- 14	138	263	1,786	1	25	60	434	1,271	85	0	85	30	8	47
14- 16	123	266	1,851	2	20	67	474	1,298	89	0	89	31	8	51
16- 18	137	288	2,329	0	19	111	525	1,682	119	0	119	34	7	78
18- 20	95	225	1,805	0	28	87	387	1,303	92	0	92	28	8	56
20- 22	101	216	2,122	6	52	128	398	1,556	114	0	114	27	6	82
22- 24	109	276	2,513	5	55	157	406	1,904	142	0	142	35	4	104
24- 26	94	222	2,346	1	58	157	407	1,726	130	0	130	28	3	99
26- 28	85	207	2,294	0	31	167	303	2,793	138	0	138	26	8	104
28- 30	78	164	2,260	0	52	181	329	1,698	133	0	133	21	3	110
30- 32	82	219	2,542	8	61	187	330	1,972	155	0	155	27	5	123
32- 34	71	199	2,338	0	31	179	331	1,797	141	0	141	25	3	112
34- 36	48	130	1,683	0	26	127	229	1,301	103	0	103	17	2	85
36- 38	61	182	2,256	0	76	158	327	1,697	135	0	135	23	2	110
38- 40	53	152	2,071	1	90	152	256	1,573	126	0	126	19	1	105
40- 45	108	303	4,568	1	193	312	649	3,420	276	0	276	38	3	235
45- 50	112	317	5,319	0	192	329	701	4,101	336	0	336	40	2	293
50- 55	93	285	4,917	1	142	276	550	3,950	327	0	327	36	5	285
55- 60	69	211	3,959	0	117	204	494	3,145	262	0	262	27	1	234
60- 70	87	249	5,625	8	238	256	596	4,543	383	0	383	32	6	345
70- 80	56	160	4,176	9	229	168	401	3,387	288	0	288	20	6	261
80- 90	37	108	3,137	5	80	111	406	2,544	218	0	218	14	6	199
90-100	21	60	2,009	3	71	63	179	1,698	147	0	147	8	5	134
100-125	20	53	2,175	14	83	60	233	1,813	157	0	157	7	5	145
125+	22	62	6,076	2	249	66	262	5,501	488	0	488	9	20	461
NEGATIVE	111	208	-6,023	16	16	3	452	0	0	0	0	0	0	0
S 0- 10	852	1,013	4,192	9	42	62	1,965	2,336	138	0	138	59	9	70
U 10- 20	628	1,284	9,260	4	119	372	2,228	6,578	452	0	452	147	36	269
B 20- 30	467	1,085	11,536	12	249	790	1,842	8,678	658	0	658	136	23	498
T 30- 40	315	882	10,890	9	285	803	1,474	8,341	661	0	661	112	13	536
O 40- 60	382	1,116	18,763	3	643	1,122	2,394	14,616	1,201	0	1,201	142	11	1,048
T 60-100	201	577	14,947	24	619	598	1,582	12,172	1,035	0	1,035	74	23	939
100+	42	115	8,250	16	332	126	495	7,313	646	0	646	15	26	605
TOTAL	2,998	6,280	71,815	93	2,304	3,875	12,433	60,034	4,791	0	4,791	685	141	3,965

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

1997 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	114	-4,051	79	135	3	358	0	0	0	0	0	0	0
NEG <10	44	65	-167	0	5	1	158	0	0	0	0	0	0	0
0- 2	359	218	396	1	30	6	520	44	2	0	2	0	0	2
2- 4	492	347	1,507	2	26	16	1,054	575	30	0	30	10	1	19
4- 6	442	476	2,223	5	15	28	1,011	1,255	70	0	70	29	3	38
6- 8	406	585	2,818	11	23	41	1,044	1,788	106	0	106	46	6	54
8- 10	463	888	4,177	21	76	88	1,314	2,765	173	0	173	78	14	81
10- 12	440	963	4,857	19	56	117	1,436	3,353	216	0	216	100	17	100
12- 14	453	939	5,871	5	50	196	1,457	4,214	284	0	284	107	23	154
14- 16	384	829	5,766	6	60	224	1,322	4,221	291	0	291	99	27	165
16- 18	371	801	6,304	9	64	298	1,297	4,686	333	0	333	98	23	212
18- 20	316	737	5,993	15	140	296	1,266	4,353	316	0	316	89	19	208
20- 22	242	599	5,078	8	62	285	971	3,786	282	0	282	73	15	194
22- 24	261	655	5,990	12	72	361	1,121	4,451	335	0	335	82	17	236
24- 26	259	596	6,491	22	105	442	1,202	4,769	364	0	364	73	11	279
26- 28	200	531	5,389	22	107	366	866	4,076	315	0	315	66	14	235
28- 30	203	509	5,885	18	139	434	869	4,460	349	0	349	64	6	278
30- 32	206	580	6,393	1	137	460	1,031	4,783	377	0	377	73	12	292
32- 34	194	549	6,395	5	112	473	870	4,946	392	0	392	70	13	309
34- 36	177	479	6,190	3	152	449	890	4,708	377	0	377	61	10	305
36- 38	172	473	6,366	4	153	460	900	4,857	389	0	389	60	5	324
38- 40	186	471	7,248	1	207	520	1,042	5,481	441	0	441	60	3	378
40- 45	361	1,014	15,278	30	435	1,014	2,159	11,701	950	0	950	129	11	810
45- 50	306	834	14,535	68	495	876	2,257	10,988	903	0	903	106	10	787
50- 55	294	822	15,467	23	605	873	2,280	11,754	971	0	971	105	8	859
55- 60	231	693	13,282	16	497	684	1,712	10,406	868	0	868	88	10	770
60- 70	349	1,007	22,695	45	986	1,035	3,049	17,672	1,485	0	1,485	128	20	1,337
70- 80	217	621	16,204	44	621	649	2,007	12,971	1,102	0	1,102	79	28	994
80- 90	143	406	12,132	93	520	425	1,523	9,757	835	0	835	51	28	756
90-100	94	272	8,926	4	447	278	1,092	7,112	612	0	612	35	32	545
100-125	154	434	16,914	57	946	458	1,825	13,742	1,191	0	1,191	55	70	1,065
125-150	62	165	8,421	82	518	186	827	6,971	609	0	609	21	47	541
150-200	49	131	8,138	17	414	147	666	6,927	609	0	609	17	28	564
200-300	34	94	8,001	81	383	102	841	6,756	598	0	598	12	30	556
300+	24	67	17,484	41	508	71	661	16,286	1,458	0	1,458	9	4	1,446
NEGATIVE	92	179	-4,219	79	140	4	515	0	0	0	0	0	0	0
S 0- 10	2,162	2,514	11,122	39	170	178	4,943	6,427	382	0	382	163	24	194
U 10- 20	1,964	4,269	28,791	54	370	1,131	6,778	20,827	1,440	0	1,440	493	108	839
B 20- 30	1,165	2,890	28,834	82	485	1,889	5,028	21,542	1,645	0	1,645	358	63	1,223
T 30- 40	935	2,552	32,592	14	761	2,362	4,732	24,775	1,976	0	1,976	324	44	1,609
O 40- 60	1,192	3,363	58,561	137	2,032	3,447	8,408	44,848	3,692	0	3,692	428	39	3,225
T 60-100	803	2,306	59,957	186	2,575	2,388	7,671	47,512	4,033	0	4,033	293	108	3,632
100+	323	891	58,957	277	2,770	963	4,820	50,682	4,465	0	4,465	114	179	4,172
TOTAL	8,636	18,964	274,595	869	9,302	12,361	42,894	216,613	17,633	0	17,633	2,173	566	14,894

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

1997 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	708	-24,969	1,751	1,726	16	3,052	807	72	0	72	1	0	71
NEG <10	462	754	-1,413	110	116	11	2,153	53	4	0	4	0	0	4
0- 2	3,123	2,546	3,434	93	102	48	5,217	490	26	0	26	5	1	21
2- 4	3,655	3,285	10,997	66	159	110	7,456	4,156	220	0	220	92	8	120
4- 6	3,701	4,197	18,492	42	195	205	8,757	10,174	571	0	571	266	30	275
6- 8	3,671	4,904	25,721	84	254	375	9,887	15,962	949	0	949	393	62	495
8- 10	3,529	5,543	31,706	63	389	708	10,680	20,669	1,294	0	1,294	519	106	669
10- 12	3,546	6,165	38,962	148	501	1,108	11,630	26,378	1,732	0	1,732	643	155	934
12- 14	3,500	6,577	45,447	399	578	1,564	12,307	31,734	2,151	0	2,151	721	202	1,228
14- 16	3,179	6,098	47,596	109	538	1,962	12,240	33,270	2,303	0	2,303	696	197	1,410
16- 18	2,998	5,951	50,939	77	680	2,464	11,915	36,228	2,582	0	2,582	699	208	1,675
18- 20	2,724	5,506	51,767	60	764	2,851	11,412	37,068	2,705	1	2,706	666	166	1,874
20- 22	2,411	5,045	50,565	148	835	3,033	10,609	36,368	2,691	0	2,691	615	158	1,918
22- 24	2,232	4,708	51,325	103	911	3,363	10,559	36,899	2,780	0	2,780	580	134	2,067
24- 26	1,995	4,452	49,860	119	1,050	3,421	9,735	35,979	2,736	0	2,736	551	120	2,065
26- 28	1,875	4,196	50,627	107	1,286	3,658	9,637	36,235	2,790	0	2,790	523	110	2,157
28- 30	1,786	4,169	51,778	99	1,385	3,764	9,506	37,342	2,894	0	2,894	525	91	2,279
30- 32	1,747	4,073	54,157	223	1,576	4,022	9,627	39,202	3,071	0	3,071	513	86	2,471
32- 34	1,537	3,719	50,702	148	1,548	3,711	9,408	36,192	2,851	0	2,851	469	57	2,325
34- 36	1,541	3,778	53,911	203	1,883	4,018	9,435	38,820	3,076	0	3,076	480	46	2,550
36- 38	1,476	3,665	54,608	70	1,683	3,927	9,531	39,569	3,160	0	3,160	466	46	2,649
38- 40	1,402	3,563	54,677	126	2,082	3,849	9,483	39,483	3,166	0	3,166	453	38	2,675
40- 45	3,243	8,474	137,504	334	5,447	9,081	23,992	99,569	8,047	0	8,047	1,074	72	6,901
45- 50	2,673	7,140	126,687	493	5,245	7,723	21,329	92,989	7,600	0	7,600	908	39	6,653
50- 55	2,347	6,406	123,025	288	5,646	6,873	19,245	91,585	7,553	0	7,553	816	45	6,692
55- 60	1,986	5,399	113,976	172	6,139	5,841	18,768	83,550	6,930	0	6,930	685	41	6,204
60- 70	2,838	7,813	183,433	578	9,738	8,399	29,032	136,885	11,466	0	11,466	995	73	10,399
70- 80	1,781	4,926	132,874	336	7,848	5,290	20,590	99,572	8,424	0	8,424	628	44	7,752
80- 90	1,181	3,284	99,945	468	5,095	3,509	15,027	76,809	6,559	0	6,559	419	34	6,106
90-100	758	2,111	71,681	379	4,046	2,238	10,450	55,349	4,747	0	4,747	269	43	4,435
100-125	953	2,492	105,279	624	6,336	2,829	15,050	81,702	7,069	0	7,069	317	69	6,683
125-150	493	1,376	67,060	420	3,456	1,470	7,892	54,662	4,772	2	4,773	176	70	4,528
150-200	529	1,491	90,715	576	4,581	1,577	10,808	74,334	6,531	0	6,531	191	63	6,277
200-300	373	1,043	88,942	511	3,340	1,111	7,977	77,024	6,819	0	6,819	133	66	6,620
300-500	217	595	82,373	570	4,078	646	6,240	71,981	6,413	0	6,413	75	108	6,230
500+	117	336	129,905	764	6,480	346	11,596	112,247	10,067	0	10,067	43	507	9,518
NEGATIVE	799	1,462	-26,382	1,861	1,842	27	5,205	860	76	0	76	1	0	75
S 0- 10	17,679	20,475	90,350	348	1,099	1,445	41,996	51,451	3,061	0	3,061	1,275	205	1,581
U 10- 20	15,947	30,297	234,711	794	3,061	9,948	59,502	164,678	11,473	1	11,473	3,424	929	7,121
B 20- 30	10,299	22,570	254,155	576	5,468	17,240	50,045	182,823	13,891	0	13,891	2,793	612	10,485
T 30- 40	7,703	18,798	268,056	770	8,772	19,528	47,484	193,268	15,323	0	15,324	2,381	273	12,670
O 40- 60	10,249	27,419	501,192	1,288	22,477	29,518	83,335	367,693	30,130	0	30,130	3,483	197	26,450
T 60-100	6,558	18,134	487,932	1,762	26,727	19,436	75,098	368,616	31,196	0	31,196	2,311	194	28,692
100+	2,682	7,333	564,274	3,465	28,270	7,979	59,564	471,951	41,671	2	41,673	934	882	39,857
TOTAL	71,916	146,488	2,374,288	10,864	97,716	105,122	422,229	1,801,339	146,821	4	146,825	16,602	3,292	126,931

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

1997 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	28	65	-1,485	2	3	2	159	0	0	0	0	0	0	0
NEG <10	24	42	-78	0	1	1	84	0	0	0	0	0	0	0
0- 2	316	278	369	2	107	2	533	19	1	0	1	0	0	1
2- 4	314	359	929	0	103	5	687	273	14	0	14	7	0	7
4- 6	294	406	1,477	2	129	11	715	736	40	0	40	20	2	18
6- 8	253	407	1,784	2	192	21	633	1,011	59	0	59	27	4	27
8- 10	260	492	2,347	0	261	41	774	1,380	84	0	84	40	7	37
10- 12	242	500	2,677	1	248	61	771	1,665	107	0	107	47	8	52
12- 14	258	555	3,359	0	404	102	870	2,080	137	0	137	54	9	74
14- 16	231	512	3,457	3	567	125	913	2,153	146	0	146	52	12	83
16- 18	225	515	3,814	1	635	162	806	2,342	165	0	165	50	13	102
18- 20	248	556	4,699	0	680	251	921	3,026	219	0	219	61	15	143
20- 22	224	595	4,705	6	818	237	780	3,004	221	0	221	63	16	142
22- 24	202	568	4,644	0	791	253	762	2,972	222	0	222	60	11	150
24- 26	203	550	5,064	0	901	319	821	3,159	239	0	239	57	6	176
26- 28	193	525	5,212	0	785	351	788	3,391	263	0	263	56	4	202
28- 30	203	565	5,886	3	905	397	861	3,829	298	0	298	61	3	233
30- 32	159	444	4,919	7	560	340	790	3,290	257	0	257	51	4	202
32- 34	151	422	4,976	15	807	350	808	3,111	244	0	244	45	2	197
34- 36	113	310	3,963	0	529	278	647	2,567	203	0	203	34	2	167
36- 38	145	408	5,362	4	715	382	732	3,624	291	0	291	46	4	241
38- 40	128	356	4,981	2	435	355	783	3,442	275	0	275	42	2	231
40- 45	254	742	10,824	3	1,660	697	1,385	7,243	588	0	588	82	4	502
45- 50	224	668	10,628	10	1,292	648	1,379	7,453	611	0	611	76	4	531
50- 55	155	472	8,156	10	1,062	456	1,004	5,697	469	0	469	53	4	413
55- 60	141	438	8,073	11	942	412	1,104	5,762	478	0	478	52	1	425
60- 70	201	579	12,972	9	1,430	600	1,701	9,329	782	0	782	68	2	712
70- 80	122	351	9,125	2	1,175	361	1,124	6,519	552	0	552	41	3	508
80- 90	64	170	5,385	6	451	188	571	4,189	358	0	358	21	12	324
90-100	50	135	4,737	9	363	150	572	3,666	315	0	315	17	13	286
100-125	58	167	6,434	13	562	174	768	4,952	429	0	429	20	23	387
125-150	36	90	4,933	36	467	108	360	4,052	354	0	354	11	26	317
150-200	24	60	4,187	10	286	72	522	3,317	291	0	291	8	21	262
200-300	16	39	3,755	0	461	48	389	2,862	253	0	253	4	5	243
300+	13	30	12,436	10	640	39	342	11,426	1,025	0	1,025	4	118	903
NEGATIVE	52	107	-1,563	2	5	3	243	0	0	0	0	0	0	0
S 0- 10	1,437	1,942	6,907	7	792	80	3,342	3,420	198	0	198	95	14	89
U 10- 20	1,204	2,638	18,008	4	2,533	702	4,281	11,266	774	0	774	264	57	454
B 20- 30	1,025	2,803	25,512	10	4,201	1,557	4,012	16,355	1,242	0	1,242	297	41	904
T 30- 40	696	1,940	24,200	28	3,046	1,705	3,760	16,034	1,270	0	1,270	217	15	1,039
O 40- 60	774	2,320	37,682	34	4,957	2,213	4,871	26,155	2,146	0	2,146	263	14	1,870
T 60-100	437	1,235	32,218	25	3,419	1,299	3,968	23,704	2,007	0	2,007	148	29	1,830
100+	147	386	31,746	69	2,415	441	2,381	26,609	2,352	0	2,352	47	193	2,112
TOTAL	5,772	13,371	174,709	179	21,367	8,000	26,859	123,541	9,989	0	9,989	1,330	362	8,297

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

1997 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	169	348	-9,951	47	80	2	1,610	0	0	0	0	0	0	0
NEG <10	253	420	-924	5	24	6	1,152	0	0	0	0	0	0	0
0- 2	1,179	1,159	1,330	70	25	13	2,151	179	8	0	8	2	0	6
2- 4	1,515	1,630	4,523	17	60	33	3,415	1,573	83	0	83	40	3	40
4- 6	1,506	2,069	7,572	67	107	71	3,725	3,982	221	0	221	118	14	89
6- 8	1,587	2,445	11,107	13	138	115	4,638	6,604	386	0	386	182	30	174
8- 10	1,632	2,834	14,675	24	253	264	5,302	9,185	564	0	564	256	51	258
10- 12	1,619	2,981	17,802	127	327	457	5,626	11,759	763	0	763	303	71	388
12- 14	1,517	2,995	19,684	21	306	573	6,068	13,118	867	0	867	327	92	448
14- 16	1,477	2,954	22,113	330	644	818	6,366	15,065	1,029	0	1,029	336	94	599
16- 18	1,336	2,818	22,717	109	331	1,009	5,844	15,793	1,106	0	1,106	333	92	682
18- 20	1,124	2,392	21,335	43	336	1,095	4,909	15,220	1,093	0	1,093	290	87	716
20- 22	1,051	2,303	22,035	33	372	1,248	4,982	15,590	1,139	0	1,139	282	80	777
22- 24	972	2,108	22,317	76	431	1,441	4,705	15,867	1,182	0	1,182	261	66	854
24- 26	843	1,949	21,084	79	410	1,423	4,225	15,246	1,151	0	1,151	243	61	847
26- 28	776	1,869	20,921	100	463	1,488	3,882	15,262	1,167	0	1,167	234	55	877
28- 30	765	1,809	22,189	79	742	1,640	4,215	15,774	1,215	0	1,215	226	42	947
30- 32	708	1,717	21,945	48	704	1,624	4,034	15,669	1,220	0	1,220	215	39	967
32- 34	677	1,720	22,321	50	703	1,657	4,008	16,015	1,254	0	1,254	218	36	1,000
34- 36	569	1,437	19,931	61	693	1,480	3,476	14,358	1,131	0	1,131	183	22	925
36- 38	554	1,424	20,492	14	844	1,454	3,706	14,675	1,164	0	1,164	181	24	958
38- 40	497	1,331	19,385	26	808	1,381	3,155	14,078	1,125	0	1,125	168	14	943
40- 45	1,152	3,127	48,817	106	2,151	3,226	8,251	35,336	2,848	0	2,848	397	33	2,418
45- 50	937	2,471	44,497	69	2,261	2,723	7,192	32,544	2,659	0	2,659	313	27	2,319
50- 55	761	1,993	39,880	73	2,148	2,226	5,983	29,630	2,441	0	2,441	254	22	2,165
55- 60	595	1,604	34,168	58	1,994	1,757	5,002	25,513	2,119	0	2,119	204	8	1,906
60- 70	863	2,314	55,830	159	3,574	2,560	8,260	41,718	3,494	0	3,494	295	21	3,177
70- 80	518	1,369	38,711	100	2,554	1,534	5,574	29,183	2,470	0	2,470	175	18	2,277
80- 90	327	899	27,718	71	1,839	966	3,824	21,185	1,808	0	1,808	114	11	1,683
90-100	197	504	18,656	64	970	588	2,532	14,630	1,258	0	1,258	64	15	1,179
100-125	292	754	32,481	165	1,926	869	4,112	25,740	2,227	0	2,227	96	19	2,111
125-150	138	394	18,822	102	1,159	414	2,182	15,169	1,323	0	1,323	50	14	1,258
150-200	135	389	23,400	177	844	403	2,970	19,410	1,706	0	1,706	49	25	1,632
200-300	113	312	26,846	77	831	337	2,364	23,392	2,072	0	2,072	40	12	2,020
300-500	62	157	23,274	195	902	186	1,816	20,564	1,833	0	1,833	20	74	1,739
500+	34	94	60,679	309	2,603	102	1,553	56,772	5,099	0	5,099	12	9	5,079
NEGATIVE	422	768	-10,875	53	104	8	2,762	0	0	0	0	0	0	0
S 0- 10	7,419	10,137	39,206	190	583	496	19,231	21,523	1,262	0	1,262	598	98	566
U 10- 20	7,073	14,140	103,652	630	1,943	3,952	28,814	70,954	4,858	0	4,858	1,590	435	2,834
B 20- 30	4,407	10,038	108,547	367	2,418	7,240	22,009	77,739	5,854	0	5,854	1,246	305	4,303
T 30- 40	3,005	7,629	104,074	199	3,752	7,595	18,378	74,796	5,893	0	5,893	965	136	4,793
O 40- 60	3,445	9,195	167,362	307	8,555	9,933	26,428	123,023	10,067	0	10,067	1,169	90	8,809
T 60-100	1,905	5,086	140,915	393	8,938	5,647	20,190	106,715	9,030	0	9,030	648	65	8,316
100+	774	2,100	185,502	1,026	8,265	2,311	14,997	161,046	14,260	0	14,260	268	153	13,840
TOTAL	28,450	59,093	838,384	3,165	34,557	37,183	152,809	635,795	51,225	0	51,225	6,482	1,282	43,460

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

1997 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	185	393	-18,151	244	356	5	1,176	64	5	0	5	1	0	5
NEG <10	166	304	-572	48	28	3	711	28	2	0	2	0	0	2
0- 2	1,178	1,082	1,318	8	25	13	1,994	135	8	0	8	2	0	6
2- 4	1,398	1,449	4,178	37	41	36	2,910	1,523	80	0	80	37	3	40
4- 6	1,333	1,595	6,650	4	58	71	3,127	3,608	200	0	200	95	10	95
6- 8	1,228	1,835	8,575	4	134	125	3,241	5,231	306	0	306	137	22	148
8- 10	1,360	2,357	12,271	4	237	249	4,027	7,992	495	0	495	218	44	234
10- 12	1,202	2,243	13,231	14	282	340	3,885	8,876	577	0	577	232	55	289
12- 14	1,147	2,194	14,904	7	308	495	3,790	10,412	698	0	698	244	67	387
14- 16	1,086	2,123	16,279	576	242	676	3,731	12,262	857	0	857	249	68	540
16- 18	993	2,051	16,840	33	297	802	3,639	12,279	868	0	868	248	62	558
18- 20	897	1,904	17,008	12	415	914	3,478	12,276	889	0	889	228	56	604
20- 22	796	1,773	16,711	90	449	972	3,280	12,203	902	0	902	218	49	635
22- 24	737	1,625	16,948	116	223	1,140	2,906	12,820	967	0	967	202	44	721
24- 26	718	1,669	17,937	10	396	1,254	2,956	13,377	1,023	0	1,023	207	35	781
26- 28	664	1,557	17,935	7	441	1,318	2,931	13,273	1,024	0	1,024	192	39	793
28- 30	662	1,584	19,191	34	501	1,440	2,918	14,424	1,127	0	1,127	198	25	904
30- 32	535	1,334	16,555	35	429	1,229	2,550	12,384	971	0	971	169	24	778
32- 34	558	1,355	18,420	21	564	1,416	2,544	13,920	1,103	0	1,103	172	18	913
34- 36	527	1,399	18,427	13	526	1,372	2,667	13,877	1,100	0	1,100	177	23	899
36- 38	482	1,201	17,832	32	677	1,325	2,439	13,442	1,079	0	1,079	152	12	914
38- 40	463	1,216	18,049	12	750	1,298	2,430	13,623	1,098	0	1,098	154	10	933
40- 45	1,066	2,908	45,175	15	1,334	3,016	6,083	34,763	2,824	0	2,824	369	23	2,432
45- 50	910	2,502	43,132	81	1,438	2,680	5,731	33,365	2,736	0	2,736	319	12	2,405
50- 55	757	2,143	39,706	51	1,660	2,233	5,146	30,719	2,540	0	2,540	273	10	2,257
55- 60	588	1,653	33,692	20	1,439	1,737	4,385	26,152	2,177	0	2,177	211	13	1,954
60- 70	948	2,682	61,280	51	2,727	2,800	7,723	48,141	4,046	0	4,046	341	18	3,687
70- 80	610	1,725	45,464	56	1,959	1,802	5,479	36,281	3,080	0	3,080	220	12	2,848
80- 90	364	1,051	30,808	26	1,200	1,087	3,633	24,925	2,132	0	2,132	134	18	1,980
90-100	226	647	21,305	27	866	670	2,537	17,259	1,483	0	1,483	83	22	1,378
100-125	290	825	32,303	48	1,702	867	3,458	26,343	2,283	0	2,283	105	17	2,161
125-150	123	330	16,730	17	747	366	1,799	13,834	1,208	0	1,208	42	16	1,150
150-200	117	334	20,377	201	1,770	347	2,151	17,060	1,501	0	1,501	43	2	1,456
200-300	101	291	23,965	53	609	303	2,077	21,028	1,862	0	1,862	37	17	1,808
300-500	42	122	15,520	99	465	126	981	14,047	1,252	0	1,252	16	19	1,217
500+	30	80	42,317	427	805	90	3,098	38,751	3,478	0	3,478	10	9	3,459
NEGATIVE	351	697	-18,723	292	383	8	1,887	92	7	0	7	1	0	7
S 0- 10	6,497	8,318	32,991	57	495	494	15,299	18,490	1,090	0	1,090	488	79	522
U 10- 20	5,325	10,515	78,261	642	1,543	3,227	18,523	56,105	3,888	0	3,888	1,202	308	2,379
B 20- 30	3,577	8,208	88,722	258	2,009	6,125	14,991	66,098	5,042	0	5,042	1,016	192	3,834
T 30- 40	2,565	6,505	89,284	113	2,945	6,640	12,630	67,246	5,350	0	5,350	825	89	4,437
O 40- 60	3,321	9,206	161,705	168	5,871	9,666	21,345	124,998	10,277	0	10,277	1,172	58	9,047
T 60-100	2,148	6,105	158,857	160	6,752	6,359	19,373	126,605	10,741	0	10,741	778	71	9,892
100+	703	1,982	151,211	843	6,098	2,098	13,563	131,063	11,582	0	11,583	253	79	11,251
TOTAL	24,487	51,536	742,307	2,534	26,096	34,616	117,611	590,698	47,977	0	47,978	5,734	876	41,368

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

1997 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	110	-2,862	8	2	0	271	0	0	0	0	0	0	0
NEG <10	40	82	-166	1	20	0	177	0	0	0	0	0	0	0
0- 2	126	102	155	0	3	2	199	18	1	0	1	0	0	1
2- 4	167	163	500	3	4	4	343	175	9	0	9	4	0	5
4- 6	133	137	657	0	19	7	339	323	18	0	18	7	1	10
6- 8	151	245	1,052	0	7	14	408	638	37	0	37	18	3	16
8- 10	151	245	1,346	1	4	28	462	886	54	0	54	23	4	26
10- 12	135	268	1,482	3	16	40	393	1,037	67	0	67	28	5	34
12- 14	149	301	1,940	8	11	57	506	1,375	91	0	91	35	8	48
14- 16	129	279	1,930	0	4	68	456	1,433	98	0	98	33	8	57
16- 18	134	297	2,278	1	5	93	498	1,687	117	0	117	37	10	71
18- 20	114	260	2,165	0	4	115	385	1,661	121	0	121	32	9	80
20- 22	99	215	2,085	0	13	122	400	1,550	114	0	114	27	6	82
22- 24	84	197	1,927	4	29	118	323	1,460	110	0	110	24	5	81
24- 26	89	204	2,224	0	36	157	353	1,679	127	0	127	26	5	96
26- 28	85	226	2,289	1	23	158	347	1,762	135	0	135	28	4	102
28- 30	58	155	1,684	0	25	120	260	1,279	98	0	98	20	4	75
30- 32	54	138	1,669	1	7	120	179	1,363	108	0	108	17	1	89
32- 34	82	216	2,698	0	42	210	319	2,128	168	0	168	27	4	137
34- 36	74	210	2,590	2	77	193	343	1,979	157	0	157	27	3	128
36- 38	53	142	1,961	3	53	142	266	1,504	120	0	120	18	3	100
38- 40	61	164	2,376	1	125	168	305	1,779	143	0	143	21	1	121
40- 45	124	361	5,245	9	166	349	607	4,132	336	0	336	46	3	287
45- 50	104	313	4,941	1	175	301	586	3,880	318	0	318	40	2	275
50- 55	82	259	4,303	2	180	237	438	3,450	285	0	285	33	5	247
55- 60	79	223	4,537	9	207	231	523	3,585	299	0	299	28	6	264
60- 70	90	259	5,789	32	290	270	583	4,678	393	0	393	33	6	355
70- 80	59	179	4,410	1	216	177	411	3,607	306	0	306	23	0	283
80- 90	32	78	2,717	2	99	96	296	2,228	190	0	190	10	5	175
90-100	23	60	2,176	0	160	66	187	1,763	152	0	152	8	2	142
100-125	31	76	3,389	6	313	93	334	2,655	230	0	230	10	10	210
125-150	11	36	1,524	20	85	33	119	1,306	114	0	114	5	9	101
150-500	14	38	3,382	0	146	42	152	3,044	270	0	270	5	25	240
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	88	192	-3,028	9	23	0	448	0	0	0	0	0	0	0
S 0- 10	728	892	3,711	5	37	54	1,751	2,039	119	0	119	53	8	58
U 10- 20	661	1,405	9,795	12	40	373	2,238	7,192	495	0	495	165	41	289
B 20- 30	415	997	10,209	5	127	675	1,683	7,730	585	0	585	125	23	437
T 30- 40	324	870	11,295	7	305	833	1,412	8,754	696	0	696	110	11	574
O 40- 60	389	1,156	19,026	21	728	1,118	2,154	15,047	1,237	0	1,237	147	17	1,073
T 60-100	204	576	15,092	35	765	609	1,477	12,276	1,042	0	1,042	73	13	956
100+	56	150	8,296	25	544	168	605	7,004	613	0	613	19	44	550
TOTAL	2,865	6,238	74,395	119	2,569	3,830	11,770	60,042	4,787	0	4,787	693	157	3,937

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

1997 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	361	755	-31,848	3,390	634	12	3,207	48	4	0	4	0	0	4
NEG <10	554	842	-1,601	31	62	5	2,513	3	0	0	0	0	0	0
0- 2	5,539	3,910	6,133	169	296	88	8,630	864	51	0	51	8	1	42
2- 4	7,019	5,541	20,924	87	364	229	14,088	8,136	428	0	428	171	13	244
4- 6	6,691	6,514	33,470	85	349	431	14,776	19,050	1,074	0	1,074	462	47	565
6- 8	6,764	8,172	47,243	164	552	807	17,036	30,122	1,803	0	1,803	697	99	1,006
8- 10	6,337	8,760	57,027	102	920	1,558	18,201	37,749	2,405	0	2,405	848	143	1,415
10- 12	6,121	9,339	67,265	106	1,031	2,332	18,660	46,143	3,086	0	3,086	991	210	1,885
12- 14	5,920	9,518	76,961	140	1,043	3,234	19,531	54,027	3,736	1	3,737	1,064	257	2,415
14- 16	5,455	9,142	81,758	96	1,570	3,979	19,368	57,781	4,098	0	4,098	1,050	270	2,777
16- 18	5,231	9,221	88,905	104	1,710	4,894	19,361	63,728	4,625	1	4,625	1,090	273	3,262
18- 20	4,789	8,552	90,881	261	1,492	5,540	19,037	65,748	4,870	0	4,870	1,025	258	3,587
20- 22	4,454	8,363	93,433	130	1,657	6,149	18,333	68,040	5,107	0	5,107	1,019	239	3,849
22- 24	4,072	7,839	93,603	169	1,686	6,603	17,040	68,641	5,239	0	5,239	963	209	4,066
24- 26	3,752	7,458	93,785	354	2,243	6,953	16,500	68,848	5,310	0	5,310	923	186	4,201
26- 28	3,545	7,173	95,684	180	2,368	7,325	16,462	69,906	5,446	0	5,446	897	141	4,408
28- 30	3,289	6,907	95,341	156	2,266	7,352	15,827	70,186	5,504	0	5,504	867	132	4,506
30- 32	3,071	6,774	95,160	175	2,479	7,246	15,832	69,908	5,516	0	5,516	853	112	4,552
32- 34	3,037	6,870	100,204	115	2,854	7,585	16,375	73,595	5,843	0	5,843	867	104	4,872
34- 36	2,880	6,794	100,767	150	3,035	7,532	16,621	73,912	5,898	0	5,898	858	81	4,960
36- 38	2,721	6,349	100,646	344	3,284	7,373	15,947	74,453	5,986	0	5,986	803	75	5,108
38- 40	2,542	6,249	99,111	146	3,393	6,998	16,145	72,852	5,868	0	5,868	793	72	5,004
40- 45	5,961	15,031	252,867	307	8,645	16,920	40,038	187,710	15,244	0	15,244	1,911	125	13,208
45- 50	5,166	13,528	245,105	674	9,175	14,962	38,028	183,724	15,072	0	15,072	1,721	116	13,235
50- 55	4,345	11,820	227,803	329	9,077	12,724	34,872	171,558	14,170	0	14,170	1,505	109	12,556
55- 60	3,853	10,613	221,346	575	9,241	11,376	33,409	167,982	13,977	0	13,977	1,353	110	12,514
60- 70	5,738	16,033	371,195	1,271	16,237	16,964	55,168	284,239	23,865	2	23,866	2,043	161	21,662
70- 80	3,878	10,997	289,766	497	12,531	11,489	42,518	223,760	18,963	0	18,963	1,404	124	17,435
80- 90	2,513	7,101	212,961	547	10,200	7,458	30,284	166,334	14,210	0	14,210	905	70	13,235
90-100	1,718	4,882	162,797	421	7,321	5,113	22,357	128,560	11,046	0	11,046	622	76	10,347
100-125	2,313	6,442	257,000	987	10,871	6,885	33,063	207,219	17,949	1	17,950	822	175	16,953
125-150	1,141	3,162	155,750	617	6,829	3,402	19,380	126,855	11,077	0	11,077	403	101	10,573
150-200	1,059	2,980	181,574	875	7,282	3,155	20,139	152,003	13,361	0	13,361	380	105	12,877
200-300	780	2,219	186,634	817	7,493	2,328	17,335	160,543	14,214	0	14,214	283	171	13,760
300-500	402	1,131	150,744	1,907	5,332	1,193	12,823	133,524	11,895	0	11,895	144	107	11,644
500+	340	967	399,056	2,239	11,643	1,014	25,878	362,760	32,547	0	32,547	124	745	31,678
NEGATIVE	915	1,597	-33,449	3,421	697	17	5,720	50	4	0	4	0	0	4
S 0- 10	32,350	32,897	164,797	607	2,481	3,113	72,731	95,921	5,762	0	5,762	2,187	303	3,272
U 10- 20	27,516	45,772	405,770	707	6,846	19,979	95,956	287,428	20,414	1	20,416	5,221	1,269	13,926
B 20- 30	19,112	37,740	471,846	989	10,221	34,382	84,162	345,620	26,606	0	26,606	4,669	907	21,030
T 30- 40	14,251	33,036	495,888	930	15,045	36,734	80,920	364,719	29,113	0	29,113	4,175	442	24,496
O 40- 60	19,325	50,992	947,121	1,884	36,138	55,982	146,347	710,973	58,463	0	58,463	6,490	460	51,513
T 60-100	13,847	39,013	1,036,718	2,736	46,289	41,023	150,328	802,894	68,083	2	68,085	4,975	430	62,680
100+	6,035	16,901	1,330,758	7,443	49,450	17,977	128,619	1,142,904	101,043	2	101,045	2,155	1,404	97,486
TOTAL	133,351	257,948	4,819,449	18,718	167,167	209,207	764,783	3,750,509	309,489	5	309,494	29,872	5,216	274,407

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

1997 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	129	227	-9,112	333	315	3	1,141	1	0	0	0	0	0	0
NEG <10	146	233	-471	13	21	1	665	0	0	0	0	0	0	0
0- 2	756	667	832	14	28	11	1,367	98	6	0	6	1	0	4
2- 4	1,041	911	3,095	9	44	24	2,338	1,097	57	0	57	24	2	31
4- 6	960	1,031	4,813	5	52	54	2,438	2,559	142	0	142	66	7	69
6- 8	936	1,291	6,538	0	93	84	2,740	3,915	232	0	232	100	15	116
8- 10	932	1,489	8,361	17	124	181	2,935	5,307	330	0	330	135	26	169
10- 12	956	1,622	10,544	40	130	301	3,327	6,958	455	0	455	167	36	252
12- 14	1,029	1,830	13,364	16	213	459	4,001	8,959	605	0	605	204	48	352
14- 16	901	1,675	13,519	20	487	566	3,656	9,214	639	0	639	191	53	395
16- 18	851	1,595	14,469	67	345	721	3,560	9,967	711	0	711	189	46	476
18- 20	693	1,337	13,160	9	320	725	3,150	9,077	661	0	661	158	42	461
20- 22	675	1,340	14,150	31	357	856	3,201	9,814	725	0	725	162	39	524
22- 24	620	1,264	14,254	48	353	904	3,151	9,961	747	0	747	154	34	558
24- 26	559	1,086	13,949	70	299	994	3,000	9,813	749	0	749	132	26	591
26- 28	515	1,063	13,900	21	431	1,016	2,719	9,792	756	0	756	131	22	603
28- 30	518	1,086	15,013	52	649	1,125	2,757	10,569	824	0	824	134	14	676
30- 32	411	869	12,727	49	437	993	2,223	9,192	722	0	722	109	16	597
32- 34	380	800	12,539	26	543	969	2,453	8,639	679	0	679	100	19	559
34- 36	377	835	13,195	23	573	1,003	2,313	9,337	740	0	740	105	12	623
36- 38	356	814	13,162	21	479	962	2,205	9,551	766	0	766	103	13	650
38- 40	315	721	12,286	56	616	859	2,298	8,589	690	0	690	90	10	590
40- 45	742	1,765	31,553	72	1,556	2,104	5,128	22,873	1,854	0	1,854	224	12	1,617
45- 50	721	1,819	34,182	68	1,829	2,073	5,859	24,531	2,005	0	2,005	230	8	1,767
50- 55	639	1,669	33,581	61	1,838	1,860	5,501	24,448	2,016	0	2,016	212	18	1,786
55- 60	484	1,265	27,834	69	1,867	1,425	4,541	20,140	1,672	0	1,672	161	6	1,504
60- 70	768	2,050	49,676	91	3,297	2,257	7,414	36,813	3,081	0	3,081	261	25	2,796
70- 80	498	1,311	37,035	65	2,648	1,467	5,608	27,416	2,319	0	2,319	166	26	2,128
80- 90	328	853	27,716	65	1,777	961	4,242	20,802	1,775	0	1,775	109	21	1,645
90-100	174	436	16,502	48	1,019	517	2,599	12,443	1,068	0	1,068	55	19	994
100-125	246	638	27,158	74	1,721	736	3,522	21,252	1,839	0	1,839	81	92	1,665
125-150	107	262	14,674	106	780	319	1,998	11,684	1,020	0	1,020	33	45	941
150-200	114	318	19,467	67	886	341	2,733	15,579	1,369	9	1,379	40	54	1,285
200-300	83	209	19,784	100	802	249	1,743	17,090	1,513	0	1,513	27	64	1,422
300-500	35	84	12,988	28	423	105	1,230	11,257	1,003	1	1,003	11	15	978
500+	19	44	19,990	164	838	56	482	18,779	1,685	0	1,685	6	6	1,673
NEGATIVE	275	460	-9,583	345	335	5	1,805	1	0	0	0	0	0	0
S 0- 10	4,625	5,389	23,639	45	341	354	11,816	12,975	767	0	767	327	51	389
U 10- 20	4,430	8,059	65,055	153	1,495	2,772	17,693	44,175	3,071	0	3,071	909	226	1,935
B 20- 30	2,887	5,839	71,266	221	2,088	4,895	14,828	49,949	3,801	0	3,801	713	135	2,952
T 30- 40	1,839	4,039	63,909	175	2,647	4,785	11,492	45,307	3,596	0	3,596	508	70	3,019
O 40- 60	2,586	6,518	127,150	271	7,090	7,463	21,030	91,992	7,547	0	7,547	828	45	6,675
T 60-100	1,768	4,650	130,929	269	8,741	5,202	19,862	97,473	8,244	0	8,244	591	91	7,562
100+	604	1,555	114,062	539	5,450	1,806	11,708	95,642	8,429	10	8,439	198	276	7,964
TOTAL	19,014	36,509	586,427	2,017	28,188	27,281	110,235	437,514	35,455	10	35,465	4,075	894	30,496

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

1997 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	126	272	-8,887	148	141	0	909	0	0	0	0	0	0	0
NEG <10	141	235	-426	14	13	3	723	0	0	0	0	0	0	0
0- 2	1,601	1,211	1,833	31	50	20	2,741	169	9	0	9	2	0	7
2- 4	2,027	1,622	6,047	30	78	46	4,044	2,212	114	0	114	44	3	67
4- 6	1,926	1,948	9,610	11	93	108	4,377	5,277	293	0	293	123	14	156
6- 8	1,975	2,404	13,797	32	131	233	5,235	8,548	506	0	506	196	29	281
8- 10	1,887	2,748	16,998	33	169	445	5,596	11,170	703	0	703	259	51	393
10- 12	1,933	3,215	21,263	36	247	646	6,250	14,431	948	0	948	343	72	534
12- 14	1,698	3,021	22,063	60	316	782	5,841	15,404	1,044	0	1,044	337	94	613
14- 16	1,718	3,124	25,754	29	358	1,153	6,201	18,259	1,274	0	1,274	363	93	817
16- 18	1,604	3,087	27,269	55	298	1,416	5,978	19,781	1,417	0	1,417	373	94	949
18- 20	1,481	2,831	28,155	35	454	1,653	5,857	20,356	1,492	0	1,492	342	90	1,060
20- 22	1,407	2,777	29,498	62	448	1,916	5,511	21,772	1,631	0	1,631	343	75	1,214
22- 24	1,346	2,828	30,937	36	399	2,102	5,466	23,061	1,750	0	1,750	350	74	1,326
24- 26	1,272	2,787	31,801	39	497	2,223	5,437	23,729	1,820	0	1,820	348	61	1,410
26- 28	1,197	2,638	32,318	42	675	2,435	5,275	24,070	1,871	0	1,871	332	53	1,487
28- 30	1,171	2,634	33,948	57	765	2,546	5,488	25,264	1,980	0	1,980	332	33	1,614
30- 32	1,127	2,641	34,952	66	718	2,667	5,165	26,520	2,094	0	2,094	335	32	1,728
32- 34	932	2,170	30,751	58	824	2,368	4,648	23,001	1,824	0	1,824	275	24	1,524
34- 36	1,025	2,495	35,859	48	772	2,715	5,197	27,222	2,176	0	2,176	318	32	1,825
36- 38	964	2,434	35,630	28	1,006	2,582	5,528	26,570	2,131	0	2,131	308	24	1,800
38- 40	919	2,431	35,813	30	1,046	2,517	5,237	27,052	2,178	0	2,178	309	16	1,853
40- 45	2,182	5,815	92,627	289	2,897	6,260	13,623	70,224	5,705	0	5,705	740	31	4,934
45- 50	1,859	5,170	88,190	66	2,477	5,416	12,469	67,943	5,574	0	5,574	658	31	4,886
50- 55	1,784	5,094	93,474	97	2,879	5,226	13,253	72,279	5,971	0	5,971	650	38	5,284
55- 60	1,505	4,356	86,473	78	3,052	4,464	12,071	66,991	5,572	0	5,572	556	22	4,993
60- 70	2,404	7,026	155,356	166	6,160	7,156	21,171	121,098	10,166	0	10,166	898	39	9,229
70- 80	1,446	4,268	107,845	189	3,896	4,309	14,176	85,653	7,262	0	7,262	546	29	6,687
80- 90	897	2,636	75,846	94	2,657	2,665	9,872	60,751	5,190	0	5,190	337	42	4,812
90-100	528	1,528	49,892	47	1,778	1,578	5,821	40,762	3,503	0	3,503	195	52	3,256
100-125	673	1,891	74,234	149	3,009	2,005	8,615	60,769	5,262	0	5,262	241	72	4,949
125-150	279	783	37,852	129	1,616	832	4,231	31,388	2,738	0	2,738	100	77	2,561
150-200	229	650	39,350	111	1,486	687	3,779	33,509	2,948	0	2,948	83	82	2,783
200-300	144	375	34,631	174	1,478	430	2,630	30,289	2,684	0	2,684	48	59	2,577
300-500	107	306	39,544	78	1,141	320	2,581	35,579	3,170	0	3,170	39	112	3,019
500+	44	111	48,439	224	921	132	1,883	45,727	4,102	0	4,102	14	191	3,897
NEGATIVE	267	507	-9,313	163	154	3	1,632	0	0	0	0	0	0	0
S 0- 10	9,416	9,933	48,286	138	520	851	21,992	27,377	1,625	0	1,625	624	96	905
U 10- 20	8,434	15,278	124,505	215	1,673	5,650	30,127	88,231	6,174	0	6,174	1,758	443	3,973
B 20- 30	6,393	13,664	158,502	237	2,784	11,224	27,178	117,896	9,052	0	9,052	1,705	296	7,051
T 30- 40	4,967	12,171	173,005	229	4,367	12,849	25,775	130,365	10,403	0	10,403	1,545	129	8,730
O 40- 60	7,330	20,435	360,764	530	11,305	21,366	51,416	277,438	22,823	0	22,823	2,604	121	20,097
T 60-100	5,275	15,458	388,939	496	14,491	15,708	51,041	308,264	26,121	0	26,121	1,976	161	23,984
100+	1,476	4,116	274,050	865	9,652	4,407	23,718	237,261	20,904	0	20,904	526	592	19,786
TOTAL	43,558	91,562	1,518,738	2,871	44,946	72,058	232,878	1,186,833	97,102	0	97,102	10,737	1,839	84,526

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

1997 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	156	388	-10,384	317	164	1	847	9	1	0	1	0	0	0
NEG <10	101	233	-460	19	31	0	397	0	0	0	0	0	0	0
0- 2	518	418	586	5	6	6	845	67	4	0	4	1	0	3
2- 4	609	563	1,813	6	82	13	1,192	680	35	0	35	14	2	19
4- 6	574	728	2,869	5	22	25	1,366	1,528	84	0	84	41	5	38
6- 8	635	1,014	4,442	3	21	60	1,602	2,806	163	0	163	77	14	73
8- 10	596	1,120	5,353	25	30	102	1,695	3,576	220	0	220	99	25	96
10- 12	509	1,004	5,597	8	70	148	1,516	3,900	252	0	252	105	28	119
12- 14	522	1,135	6,788	7	111	194	1,780	4,791	317	0	317	127	37	154
14- 16	480	1,110	7,185	1	49	257	1,597	5,325	363	0	363	130	44	189
16- 18	458	1,004	7,781	5	92	367	1,579	5,804	412	0	412	123	50	239
18- 20	447	1,071	8,491	67	120	411	1,716	6,350	459	0	459	129	62	268
20- 22	384	970	8,065	42	81	439	1,491	6,152	453	0	453	119	45	289
22- 24	333	885	7,654	18	91	447	1,278	5,857	439	0	439	110	40	288
24- 26	310	773	7,755	16	93	521	1,241	5,942	453	0	453	96	45	311
26- 28	275	714	7,407	13	117	523	1,089	5,690	438	0	438	91	34	313
28- 30	262	703	7,590	1	122	538	1,116	5,816	455	0	455	89	42	323
30- 32	239	630	7,408	55	135	563	1,033	5,731	449	0	449	80	26	342
32- 34	225	639	7,434	1	268	545	1,084	5,538	436	0	436	81	32	323
34- 36	201	531	7,039	29	190	521	1,042	5,315	424	0	424	67	35	323
36- 38	194	575	7,186	5	197	523	861	5,610	449	0	449	74	36	339
38- 40	191	551	7,450	17	223	535	920	5,790	467	0	467	70	36	361
40- 45	414	1,214	17,554	26	528	1,186	2,162	13,703	1,111	0	1,111	154	78	879
45- 50	344	1,016	16,356	13	525	996	2,039	12,810	1,050	0	1,050	129	68	853
50- 55	283	870	14,835	14	518	829	1,837	11,665	964	0	964	111	54	799
55- 60	230	690	13,212	9	768	678	1,703	10,097	840	0	840	87	63	689
60- 70	311	961	20,080	25	843	928	2,234	16,100	1,354	0	1,354	123	88	1,143
70- 80	205	598	15,332	48	870	615	1,718	12,181	1,033	0	1,033	76	88	869
80- 90	118	321	10,029	58	593	354	1,111	8,030	687	0	687	41	33	613
90-100	82	250	7,792	74	324	246	730	6,566	566	0	566	32	29	505
100-125	116	364	12,861	44	621	346	1,180	10,758	932	0	932	47	141	744
125-150	45	118	6,145	10	468	135	632	4,925	429	0	429	15	43	371
150-200	55	163	9,458	32	469	165	714	8,142	716	0	716	21	89	606
200-300	34	106	8,139	69	462	102	632	7,014	621	0	621	13	64	544
300+	24	83	12,497	55	236	72	2,666	9,579	855	0	855	11	118	727
NEGATIVE	257	621	-10,844	336	195	1	1,245	9	1	0	1	0	0	0
S 0- 10	2,932	3,843	15,063	43	161	206	6,701	8,657	505	0	505	231	46	228
U 10- 20	2,416	5,324	35,842	88	443	1,377	8,188	26,169	1,804	0	1,804	614	220	970
B 20- 30	1,564	4,045	38,470	89	504	2,469	6,215	29,457	2,237	0	2,237	505	207	1,524
T 30- 40	1,050	2,926	36,517	108	1,013	2,689	4,940	27,984	2,225	0	2,225	371	165	1,689
O 40- 60	1,271	3,790	61,957	63	2,339	3,690	7,741	48,276	3,965	0	3,965	482	263	3,220
T 60-100	716	2,130	53,232	206	2,630	2,143	5,793	42,877	3,640	0	3,640	272	238	3,130
100+	274	834	49,101	211	2,256	820	5,823	40,418	3,554	0	3,554	106	455	2,992
TOTAL	10,480	23,513	279,339	1,145	9,542	13,396	46,646	223,847	17,929	0	17,929	2,582	1,595	13,753

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

1997 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	261	608	-24,322	1,615	280	10	2,538	295	26	0	26	1	0	25
NEG <10	370	648	-1,163	7	97	4	1,800	0	0	0	0	0	0	0
0- 2	4,637	3,324	5,197	69	88	60	7,515	572	33	0	33	5	1	27
2- 4	5,522	4,678	16,524	159	150	139	11,224	6,240	325	0	325	126	9	191
4- 6	5,246	5,395	26,175	64	236	330	11,886	14,581	812	0	812	339	34	440
6- 8	5,190	7,258	36,231	49	369	559	13,841	22,643	1,331	0	1,331	562	85	683
8- 10	5,129	8,277	46,125	133	549	1,086	15,062	30,471	1,906	0	1,906	771	141	993
10- 12	5,037	9,229	55,326	39	557	1,601	22,070	38,011	2,491	0	2,491	962	205	1,325
12- 14	4,920	9,601	63,960	99	816	2,181	16,682	45,105	3,040	0	3,040	1,073	263	1,703
14- 16	4,574	9,141	68,522	123	1,107	2,854	15,956	49,330	3,435	0	3,435	1,068	262	2,105
16- 18	4,481	9,143	76,167	126	1,019	3,746	16,030	55,819	4,002	0	4,002	1,101	282	2,619
18- 20	4,413	9,227	83,820	92	1,138	4,638	16,357	62,162	4,566	0	4,566	1,122	298	3,147
20- 22	4,052	8,659	84,951	106	1,142	5,229	15,555	63,579	4,756	0	4,756	1,073	238	3,446
22- 24	3,691	8,000	84,837	92	1,343	5,639	15,291	63,012	4,788	0	4,788	993	189	3,606
24- 26	3,475	7,587	86,832	114	1,481	6,184	14,751	64,669	4,979	0	4,979	949	183	3,847
26- 28	3,265	7,058	88,084	128	1,898	6,671	14,947	64,837	5,044	0	5,044	885	144	4,016
28- 30	2,940	6,523	85,195	105	2,028	6,411	14,159	62,914	4,944	0	4,944	820	107	4,017
30- 32	2,793	6,335	86,498	94	2,148	6,595	13,986	63,955	5,054	0	5,054	801	95	4,158
32- 34	2,670	6,447	88,089	82	2,672	6,549	14,477	64,670	5,137	0	5,137	815	87	4,235
34- 36	2,487	5,985	86,995	88	2,761	6,387	14,171	63,809	5,100	0	5,100	760	65	4,275
36- 38	2,374	5,960	87,793	204	2,973	6,305	14,194	64,583	5,181	0	5,181	757	50	4,375
38- 40	2,069	5,287	80,701	138	2,683	5,641	12,979	59,658	4,810	0	4,810	672	48	4,090
40- 45	5,114	13,470	217,060	218	8,088	14,315	35,518	159,780	12,972	0	12,972	1,712	100	11,160
45- 50	4,467	12,012	211,958	328	8,709	12,867	32,746	158,113	12,969	0	12,969	1,530	80	11,359
50- 55	4,061	11,533	212,955	210	8,677	11,860	32,681	160,144	13,227	0	13,227	1,472	81	11,674
55- 60	3,526	10,255	202,807	211	8,494	10,386	30,262	153,891	12,797	0	12,797	1,308	73	11,416
60- 70	5,545	16,166	358,794	573	17,513	16,392	53,428	272,246	22,820	0	22,820	2,060	134	20,626
70- 80	3,655	10,710	272,766	387	11,691	10,833	39,557	211,199	17,893	0	17,893	1,367	73	16,453
80- 90	2,273	6,612	192,346	331	8,437	6,749	25,956	151,596	12,950	0	12,950	845	53	12,052
90-100	1,494	4,325	141,491	166	6,348	4,436	18,435	112,440	9,663	0	9,663	552	29	9,082
100-125	1,842	5,269	204,207	381	9,905	5,490	25,613	163,966	14,196	0	14,196	672	89	13,435
125-150	798	2,314	108,288	247	4,615	2,387	12,888	88,645	7,736	1	7,737	296	77	7,364
150-200	759	2,207	130,029	396	5,581	2,265	14,759	108,145	9,504	0	9,504	282	78	9,144
200-300	510	1,519	121,348	335	5,229	1,522	11,141	103,858	9,178	0	9,178	193	91	8,894
300-500	272	795	101,691	397	3,524	814	6,666	91,082	8,114	0	8,114	102	78	7,935
500+	195	537	248,075	1,357	6,209	580	16,710	225,934	20,275	0	20,275	69	860	19,347
NEGATIVE	631	1,256	-25,485	1,622	377	14	4,338	295	26	0	26	1	0	25
S 0- 10	25,724	28,932	130,251	474	1,393	2,175	59,528	74,507	4,407	0	4,407	1,803	270	2,334
U 10- 20	23,425	46,341	347,794	479	4,637	15,019	87,095	250,427	17,534	0	17,534	5,327	1,309	10,898
B 20- 30	17,423	37,827	429,899	545	7,892	30,133	74,703	319,011	24,511	0	24,511	4,719	860	18,931
T 30- 40	12,393	30,014	430,076	606	13,237	31,476	69,807	316,675	25,282	0	25,282	3,804	344	21,133
O 40- 60	17,168	47,270	844,779	966	33,968	49,428	131,207	631,928	51,964	0	51,964	6,021	334	45,609
T 60-100	12,967	37,813	965,396	1,457	43,990	38,410	137,375	747,481	63,326	0	63,326	4,825	289	58,213
100+	4,376	12,641	913,638	3,112	35,063	13,058	87,777	781,629	69,003	1	69,004	1,613	1,271	66,119
TOTAL	114,107	242,094	4,036,348	9,261	140,556	179,714	651,832	3,121,952	256,053	1	256,053	28,113	4,677	223,263

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

1997 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	30	64	-3,128	5	6	2	166	0	0	0	0	0	0	0
NEG <10	15	27	-44	0	1	0	49	0	0	0	0	0	0	0
0- 2	156	120	172	2	3	1	249	14	1	0	1	0	0	1
2- 4	214	153	629	4	2	4	416	230	12	0	12	4	0	8
4- 6	165	173	820	0	12	9	365	444	25	0	25	10	1	13
6- 8	172	215	1,195	7	4	22	449	760	45	0	45	17	3	25
8- 10	141	213	1,267	0	14	31	428	837	52	0	52	21	3	28
10- 12	172	308	1,888	2	34	54	544	1,285	84	0	84	32	7	45
12- 14	154	325	2,005	0	25	60	558	1,400	93	0	93	36	11	45
14- 16	171	392	2,567	0	33	80	589	1,872	127	0	127	47	12	68
16- 18	144	344	2,431	3	42	100	503	1,799	126	0	126	41	7	78
18- 20	132	354	2,515	0	32	112	523	1,854	132	0	132	44	9	80
20- 22	145	365	3,052	6	43	166	546	2,332	173	0	173	45	11	117
22- 24	155	416	3,560	1	13	212	560	2,776	209	0	209	52	8	149
24- 26	117	315	2,919	0	46	189	460	2,225	168	0	168	39	11	118
26- 28	114	312	3,072	4	33	217	389	2,437	189	0	189	40	6	143
28- 30	81	223	2,358	0	96	169	344	1,756	136	0	136	28	2	106
30- 32	84	226	2,612	3	38	188	409	1,982	156	0	156	28	2	126
32- 34	85	239	2,796	0	66	200	384	2,147	169	0	169	30	8	131
34- 36	88	239	3,076	22	103	237	397	2,361	188	0	188	31	3	154
36- 38	62	201	2,302	0	30	165	255	1,850	148	0	148	26	2	120
38- 40	86	224	3,354	3	110	237	386	2,625	213	0	213	28	1	184
40- 45	206	625	8,712	5	282	587	1,118	6,730	545	0	545	79	4	462
45- 50	139	455	6,597	108	171	404	721	5,408	445	0	445	58	3	383
50- 55	124	341	6,508	53	318	361	757	5,131	425	0	425	43	4	378
55- 60	100	285	5,754	1	191	290	645	4,627	387	0	387	36	2	349
60- 70	149	468	9,628	16	297	441	1,027	7,899	665	0	665	59	2	604
70- 80	110	346	8,202	2	307	330	886	6,681	567	0	567	44	2	520
80- 90	50	149	4,238	15	218	147	438	3,450	296	0	296	19	5	271
90-100	33	109	3,110	3	57	99	277	2,680	231	0	231	14	4	213
100-125	42	109	4,620	13	232	125	497	3,780	327	0	327	14	5	308
125-200	19	54	2,942	0	167	57	215	2,505	220	0	220	7	16	197
200+	10	29	3,293	62	80	30	301	2,944	261	0	261	4	0	258
NEGATIVE	45	91	-3,172	5	7	2	215	0	0	0	0	0	0	0
S 0- 10	848	874	4,082	13	35	68	1,907	2,284	134	0	134	53	8	74
U 10- 20	773	1,723	11,406	5	166	406	2,716	8,209	562	0	562	199	47	316
B 20- 30	612	1,631	14,961	11	232	953	2,299	11,525	875	0	875	204	39	632
T 30- 40	405	1,129	14,141	28	347	1,028	1,831	10,965	875	0	875	143	16	715
O 40- 60	569	1,706	27,570	167	963	1,642	3,242	21,896	1,802	0	1,802	217	12	1,573
T 60-100	342	1,072	25,178	36	880	1,017	2,629	20,710	1,758	0	1,758	136	13	1,609
100+	71	191	10,856	76	479	212	1,012	9,228	809	0	809	24	22	763
TOTAL	3,665	8,417	105,022	341	3,110	5,328	15,852	84,818	6,814	0	6,814	977	156	5,681

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

1997 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	557	1,045	-50,401	740	1,074	13	8,304	91	8	0	8	1	0	7
NEG <10	990	1,445	-3,096	57	165	10	4,281	32	3	0	3	0	0	2
0- 2	10,905	7,375	12,251	300	364	212	17,075	1,994	118	0	118	18	2	98
2- 4	13,191	10,176	39,503	253	496	526	25,370	16,068	860	0	860	331	26	503
4- 6	12,964	12,286	64,613	219	825	970	28,555	37,083	2,107	0	2,107	888	94	1,124
6- 8	12,798	14,992	89,434	149	1,107	1,570	32,717	56,944	3,429	0	3,429	1,304	182	1,943
8- 10	12,617	16,961	113,460	238	1,812	3,230	35,779	75,507	4,835	0	4,835	1,660	291	2,884
10- 12	12,353	18,015	135,842	233	2,084	5,133	37,728	93,656	6,331	0	6,331	1,922	388	4,021
12- 14	12,635	19,685	164,219	278	2,574	7,310	40,666	116,253	8,119	0	8,119	2,214	515	5,390
14- 16	12,610	20,139	189,118	199	2,897	9,963	41,892	136,615	9,811	0	9,811	2,345	597	6,869
16- 18	12,327	20,063	209,520	433	3,380	12,807	41,406	153,942	11,373	0	11,373	2,381	591	8,401
18- 20	11,818	19,322	224,473	315	3,488	15,087	41,367	166,000	12,512	0	12,512	2,324	605	9,584
20- 22	11,260	18,570	236,416	206	3,557	17,260	40,819	176,082	13,501	0	13,501	2,272	481	10,747
22- 24	10,219	17,243	234,834	1,408	3,813	18,049	38,900	176,271	13,696	0	13,696	2,126	404	11,166
24- 26	9,790	16,635	244,641	216	4,672	19,872	39,017	181,889	14,287	0	14,287	2,064	326	11,897
26- 28	9,221	16,017	248,910	267	5,262	20,582	39,363	184,604	14,624	0	14,624	1,999	280	12,346
28- 30	8,651	15,160	250,783	361	5,816	20,568	38,822	186,479	14,891	0	14,891	1,903	238	12,749
30- 32	7,907	14,106	245,005	405	6,285	19,684	38,151	181,930	14,633	0	14,633	1,773	192	12,668
32- 34	7,399	13,895	244,074	391	6,381	18,999	38,253	181,309	14,639	0	14,639	1,751	184	12,704
34- 36	6,717	12,988	234,993	261	6,508	17,791	37,211	174,227	14,129	0	14,129	1,636	158	12,335
36- 38	6,608	13,184	244,368	409	7,341	17,967	37,765	182,133	14,837	0	14,837	1,665	149	13,022
38- 40	6,318	12,961	246,418	291	7,835	17,420	38,880	182,951	14,945	0	14,945	1,639	120	13,186
40- 45	13,923	29,852	590,830	757	21,086	39,192	95,101	436,916	35,882	0	35,882	3,787	253	31,842
45- 50	11,912	26,686	565,310	619	20,986	34,236	90,590	420,711	34,805	0	34,805	3,391	240	31,174
50- 55	10,558	25,362	553,799	638	22,116	30,725	87,742	414,262	34,450	0	34,450	3,225	223	31,003
55- 60	8,983	22,799	515,879	566	21,752	26,338	81,513	387,444	32,389	0	32,389	2,904	210	29,275
60- 70	14,238	37,131	921,097	1,533	39,827	41,885	144,555	697,039	58,678	0	58,678	4,723	318	53,637
70- 80	10,016	26,894	748,114	1,189	32,294	29,627	113,637	574,109	48,754	0	48,754	3,430	222	45,102
80- 90	6,695	18,192	567,225	1,056	22,525	19,852	83,957	442,372	37,840	0	37,840	2,322	128	35,390
90-100	4,641	12,564	439,551	1,088	17,083	13,740	62,456	347,655	29,923	0	29,923	1,601	135	28,187
100-125	6,575	17,665	729,165	1,480	29,193	19,525	100,233	582,049	50,457	1	50,457	2,253	285	47,919
125-150	3,161	8,468	430,503	913	17,289	9,375	55,474	349,365	30,521	0	30,521	1,080	185	29,256
150-200	3,112	8,668	534,163	1,973	19,801	9,251	64,131	443,091	38,962	0	38,962	1,104	288	37,571
200-300	2,271	6,307	546,101	1,963	18,601	6,755	57,826	465,456	41,228	0	41,228	803	303	40,122
300-500	1,259	3,454	474,186	1,745	15,031	3,739	41,030	416,152	37,083	0	37,083	440	441	36,202
500+	951	2,519	1,584,599	10,663	36,563	2,801	119,543	1,438,750	129,211	15	129,226	321	2,735	126,170
NEGATIVE	1,547	2,490	-53,497	796	1,239	22	12,585	124	10	0	10	1	0	9
S 0- 10	62,475	61,790	319,261	1,158	4,605	6,507	139,496	187,596	11,349	0	11,349	4,201	595	6,552
U 10- 20	61,743	97,224	923,172	1,459	14,422	50,300	203,059	666,467	48,146	0	48,147	11,185	2,697	34,265
B 20- 30	49,141	83,625	1,215,584	2,458	23,120	96,332	196,921	905,324	70,998	0	70,999	10,364	1,730	58,905
T 30- 40	34,949	67,134	1,214,858	1,757	34,350	91,861	190,260	902,551	73,182	0	73,182	8,464	803	63,915
O 40- 60	45,376	104,699	2,225,818	2,579	85,940	130,491	354,947	1,659,333	137,527	0	137,527	13,307	926	123,294
T 60-100	35,590	94,781	2,675,987	4,866	111,729	105,104	404,605	2,061,175	175,195	0	175,195	12,076	802	162,317
100+	17,329	47,081	4,298,716	18,736	136,478	51,446	438,236	3,694,864	327,462	16	327,478	6,000	4,238	317,239
TOTAL	308,150	558,824	12,819,899	33,810	411,884	532,064	1,940,108	10,077,433	843,868	17	843,885	65,598	11,791	766,497

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

1997 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	132	-3,963	3	33	0	670	0	0	0	0	0	0	0
NEG <10	100	179	-374	1	50	1	509	0	0	0	0	0	0	0
0- 2	1,016	690	1,172	23	22	17	1,766	132	8	0	8	1	0	6
2- 4	1,242	860	3,702	4	49	40	2,609	1,376	70	0	70	23	2	46
4- 6	1,124	1,037	5,569	4	51	84	2,665	3,073	171	0	171	64	7	100
6- 8	1,109	1,375	7,730	7	123	142	2,893	4,787	284	0	284	109	15	160
8- 10	976	1,452	8,777	14	105	234	2,944	5,704	358	0	358	135	25	198
10- 12	953	1,616	10,481	6	132	321	3,255	6,961	458	0	458	167	32	259
12- 14	863	1,625	11,243	22	144	373	3,188	7,751	522	0	522	180	45	298
14- 16	878	1,760	13,163	8	240	546	3,292	9,224	641	0	641	199	52	391
16- 18	863	1,752	14,670	27	223	704	3,511	10,358	736	0	736	204	52	480
18- 20	811	1,611	15,397	25	289	883	3,363	10,951	802	0	802	195	44	564
20- 22	802	1,720	16,814	129	293	1,034	3,455	12,245	913	0	913	210	44	658
22- 24	731	1,499	16,782	19	388	1,140	3,424	11,965	906	0	906	183	35	688
24- 26	657	1,431	16,414	38	331	1,156	3,140	11,878	909	0	909	177	33	699
26- 28	616	1,366	16,609	9	356	1,244	2,856	12,168	943	0	943	172	30	742
28- 30	583	1,269	16,924	26	498	1,279	2,967	12,221	956	0	956	159	23	774
30- 32	564	1,331	17,482	70	429	1,311	3,050	12,792	1,006	0	1,006	168	16	822
32- 34	495	1,196	16,333	10	436	1,200	2,814	11,928	943	0	943	150	14	778
34- 36	489	1,222	17,113	32	559	1,265	3,008	12,391	984	0	984	155	14	815
36- 38	483	1,223	17,880	77	780	1,295	3,052	12,838	1,026	0	1,026	154	11	861
38- 40	447	1,156	17,418	6	618	1,229	2,894	12,682	1,020	0	1,020	147	10	863
40- 45	1,092	2,896	46,403	66	1,898	3,058	7,710	33,829	2,737	0	2,737	369	17	2,351
45- 50	974	2,708	46,288	59	1,917	2,791	7,644	34,061	2,787	0	2,787	345	19	2,423
50- 55	942	2,671	49,489	55	2,348	2,758	7,899	36,604	3,019	0	3,019	339	20	2,660
55- 60	820	2,315	47,127	47	2,331	2,423	7,565	34,872	2,895	0	2,895	294	17	2,583
60- 70	1,246	3,606	80,785	223	4,341	3,691	12,573	60,469	5,062	0	5,062	460	22	4,580
70- 80	892	2,611	66,626	86	3,196	2,667	9,550	51,319	4,345	1	4,347	334	20	3,993
80- 90	619	1,884	52,376	107	2,436	1,827	7,948	40,344	3,442	0	3,442	240	23	3,179
90-100	401	1,143	37,928	81	1,801	1,192	4,886	30,129	2,589	0	2,589	146	10	2,432
100-125	465	1,311	51,175	160	2,582	1,388	6,653	40,711	3,522	0	3,522	167	16	3,338
125-150	189	558	25,806	84	1,049	566	2,906	21,368	1,865	0	1,865	71	8	1,785
150-200	159	488	26,943	92	1,147	476	3,269	22,143	1,945	0	1,945	62	6	1,876
200-300	104	302	24,905	118	1,215	312	2,117	21,390	1,893	0	1,893	39	27	1,828
300-500	52	182	19,717	64	294	156	1,472	17,858	1,592	0	1,592	23	46	1,522
500+	20	50	18,665	39	436	57	2,288	15,948	1,430	0	1,430	6	4	1,420
NEGATIVE	159	311	-4,336	4	83	1	1,179	0	0	0	0	0	0	0
S 0- 10	5,467	5,414	26,950	52	350	518	12,876	15,072	891	0	891	333	48	510
U 10- 20	4,368	8,364	64,955	88	1,029	2,826	16,609	45,245	3,161	0	3,161	945	224	1,992
B 20- 30	3,389	7,285	83,542	221	1,866	5,853	15,842	60,477	4,626	0	4,626	901	164	3,561
T 30- 40	2,478	6,128	86,226	194	2,822	6,300	14,819	62,630	4,979	0	4,979	774	66	4,139
O 40- 60	3,828	10,590	189,308	227	8,494	11,030	30,819	139,367	11,438	0	11,438	1,347	74	10,017
T 60-100	3,158	9,244	237,714	498	11,774	9,377	34,956	182,261	15,438	1	15,439	1,180	75	14,184
100+	989	2,891	167,210	556	6,723	2,955	18,707	139,418	12,246	0	12,246	369	108	11,769
TOTAL	23,836	50,227	851,569	1,840	33,141	38,860	145,807	644,469	52,778	1	52,780	5,849	758	46,172

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

1997 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	15	30	-360	0	2	0	70	0	0	0	0	0	0	0
0- 2	34	26	39	0	2	0	62	4	0	0	0	0	0	0
2- 4	38	26	110	0	0	1	96	36	2	0	2	0	0	1
4- 6	44	40	225	0	1	2	102	126	7	0	7	3	0	4
6- 8	40	40	280	0	4	9	84	186	11	0	11	4	0	7
8- 10	39	60	350	0	3	10	126	218	14	0	14	5	1	8
10- 12	40	65	445	1	0	15	135	299	20	0	20	7	2	11
12- 14	36	75	464	0	23	11	147	290	19	0	19	8	2	9
14- 16	30	50	449	0	1	20	105	323	22	0	22	6	1	14
16- 18	40	78	679	2	26	33	131	493	34	0	34	9	2	23
18- 20	23	54	433	4	4	18	126	293	21	0	21	6	3	12
20- 22	17	36	356	0	15	20	70	255	19	0	19	4	1	14
22- 24	18	32	417	1	6	32	50	330	26	0	26	4	0	21
24- 26	30	67	752	1	11	56	96	589	46	0	46	9	1	37
26- 28	21	45	566	0	4	48	56	458	36	0	36	6	1	29
28- 30	21	52	607	0	15	48	86	458	36	0	36	7	0	29
30- 32	27	69	838	4	26	67	92	657	52	0	52	9	1	42
32- 34	19	50	623	0	27	47	102	466	37	0	37	6	0	31
34- 36	26	77	909	0	20	66	113	711	57	0	57	10	2	46
36- 38	14	34	518	0	42	40	89	347	27	0	27	4	0	22
38- 40	16	38	625	0	33	45	92	456	37	0	37	5	0	32
40- 45	36	107	1,546	0	51	101	152	1,242	102	0	102	14	0	88
45- 50	40	122	1,911	6	76	119	186	1,536	126	0	126	16	0	110
50- 55	30	92	1,559	5	116	89	194	1,167	97	0	97	12	1	84
55- 60	33	91	1,886	2	72	96	189	1,531	128	0	128	12	0	116
60- 70	45	104	2,935	14	225	135	284	2,305	195	0	195	13	0	181
70- 80	23	68	1,721	4	103	69	168	1,385	117	0	117	9	0	109
80- 90	13	40	1,098	6	101	39	95	869	74	0	74	5	0	69
90-100	12	22	1,148	9	136	36	145	840	72	0	72	3	0	69
100-125	12	31	1,339	26	130	36	123	1,076	93	0	93	4	3	86
125-150	11	36	1,484	3	52	33	82	1,320	115	0	115	5	0	111
150-500	13	30	2,679	5	317	37	153	2,175	191	0	191	4	0	188
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	15	30	-360	0	2	0	70	0	0	0	0	0	0	0
S 0- 10	195	192	1,004	0	9	22	470	571	34	0	34	12	1	21
U 10- 20	169	322	2,470	7	54	97	644	1,699	116	0	116	37	10	69
B 20- 30	107	232	2,698	2	50	205	359	2,089	162	0	162	29	2	130
T 30- 40	102	268	3,513	4	147	264	488	2,636	210	0	210	34	3	173
O 40- 60	139	412	6,902	13	315	405	722	5,475	452	0	452	52	1	398
T 60-100	93	234	6,902	32	565	279	691	5,399	459	0	459	30	1	428
100+	36	97	5,500	33	498	106	357	4,571	401	0	401	12	3	385
TOTAL	856	1,787	28,629	91	1,641	1,378	3,800	22,441	1,833	0	1,833	206	22	1,604

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

1997 PERSONAL INCOME TAX REPORTS

FOR ALL RETURNS IN TILLAMOOK CO.

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	68	168	-2,949	159	36	1	512	0	0	0	0	0	0	0
NEG <10	70	122	-253	7	10	1	248	0	0	0	0	0	0	0
0- 2	396	295	441	6	4	3	717	37	2	0	2	1	0	1
2- 4	558	452	1,696	3	16	11	1,216	603	31	0	31	12	1	18
4- 6	529	578	2,645	12	15	25	1,339	1,382	76	0	76	35	3	39
6- 8	524	701	3,652	3	44	55	1,509	2,187	129	0	129	53	10	66
8- 10	486	765	4,368	4	75	95	1,525	2,798	175	0	175	72	15	88
10- 12	482	832	5,291	9	120	133	1,734	3,375	219	0	219	85	21	114
12- 14	499	908	6,470	20	66	196	1,967	4,349	291	0	291	101	24	167
14- 16	453	809	6,788	16	191	294	1,920	4,512	313	0	313	91	22	200
16- 18	399	800	6,776	6	106	310	1,692	4,700	331	0	331	95	27	209
18- 20	374	720	7,107	8	155	400	1,672	7,941	357	0	357	87	21	249
20- 22	366	770	7,679	6	192	462	1,685	5,379	394	0	394	93	22	279
22- 24	329	686	7,571	6	152	494	1,595	5,392	403	0	403	85	15	302
24- 26	290	643	7,248	7	150	502	1,423	5,228	396	0	396	81	19	296
26- 28	295	659	7,961	9	191	579	1,396	5,807	447	0	447	81	14	352
28- 30	259	537	7,499	12	232	585	1,322	5,372	416	0	416	67	14	335
30- 32	226	562	7,004	17	206	519	1,170	5,132	402	0	402	71	15	316
32- 34	235	545	7,769	4	240	590	1,383	5,630	445	0	445	69	6	371
34- 36	202	505	7,077	9	330	520	1,185	5,052	400	0	400	64	5	330
36- 38	220	533	8,142	8	292	601	1,291	5,965	476	0	476	68	8	400
38- 40	190	482	7,413	13	359	520	1,230	5,322	427	0	427	61	4	362
40- 45	489	1,257	20,813	31	960	1,394	3,204	15,287	1,236	0	1,236	160	13	1,063
45- 50	381	1,040	18,066	25	738	1,106	2,647	13,645	1,119	0	1,119	132	6	981
50- 55	310	850	16,297	35	929	924	2,288	12,198	1,007	0	1,007	108	9	890
55- 60	259	706	14,873	20	730	762	2,194	11,208	933	0	933	90	4	839
60- 70	366	1,004	23,621	29	1,328	1,069	3,436	17,831	1,493	0	1,493	127	18	1,349
70- 80	238	645	17,803	11	1,301	712	2,482	13,319	1,128	0	1,128	82	18	1,028
80- 90	134	353	11,359	101	786	400	1,534	8,740	747	0	747	45	14	688
90-100	105	283	9,958	43	622	313	1,284	7,782	669	0	669	36	12	620
100-125	108	263	11,931	62	796	318	1,724	9,175	794	0	794	33	42	719
125-150	60	148	8,146	38	445	180	911	6,647	580	0	580	19	46	516
150-200	57	167	9,768	6	329	171	957	8,316	731	0	731	21	34	676
200-300	30	63	7,079	73	352	90	507	6,203	549	0	549	8	16	525
300-500	12	26	4,372	4	167	36	234	3,939	351	0	351	3	18	330
500+	15	32	20,349	17	239	45	1,027	19,056	1,710	0	1,710	4	3	1,703
NEGATIVE	138	290	-3,203	166	46	2	759	0	0	0	0	0	0	0
S 0- 10	2,493	2,791	12,802	28	155	189	6,307	7,008	413	0	413	171	29	213
U 10- 20	2,207	4,069	32,431	58	638	1,334	8,984	21,877	1,512	0	1,512	458	115	939
B 20- 30	1,539	3,295	37,958	40	918	2,622	7,422	27,178	2,057	0	2,057	407	85	1,565
T 30- 40	1,073	2,627	37,405	51	1,427	2,750	6,259	27,100	2,150	0	2,150	332	38	1,779
O 40- 60	1,439	3,853	70,049	111	3,357	4,186	10,334	52,338	4,295	0	4,295	490	32	3,773
T 60-100	843	2,285	62,740	183	4,036	2,493	8,736	47,672	4,037	0	4,037	290	62	3,685
100+	282	699	61,646	200	2,328	840	5,360	53,337	4,716	0	4,716	89	160	4,467
TOTAL	10,014	19,909	311,829	837	12,904	14,417	54,162	236,510	19,180	0	19,180	2,238	520	16,422

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

1997 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	141	325	-8,438	30	38	5	967	0	0	0	0	0	0	0
NEG <10	123	204	-390	23	36	0	434	0	0	0	0	0	0	0
0- 2	1,057	839	1,192	14	32	12	1,735	136	8	0	8	2	0	6
2- 4	1,371	1,155	4,118	3	81	41	2,783	1,500	78	0	78	29	2	47
4- 6	1,377	1,512	6,875	22	96	80	3,065	3,836	215	0	215	89	12	113
6- 8	1,303	1,880	9,088	5	141	139	3,304	5,693	333	0	333	144	21	167
8- 10	1,344	2,362	12,067	22	262	246	3,735	7,993	495	0	495	220	43	232
10- 12	1,231	2,323	13,520	56	424	372	3,705	9,288	606	0	606	240	58	308
12- 14	1,082	2,216	14,053	20	261	455	3,423	10,027	671	0	671	246	66	359
14- 16	1,107	2,259	16,620	20	447	683	3,715	11,899	823	0	823	256	79	489
16- 18	1,051	2,183	17,872	14	591	875	3,692	12,902	920	0	920	258	64	597
18- 20	988	2,122	18,762	14	462	1,045	3,320	14,027	1,029	0	1,029	255	67	706
20- 22	933	2,115	19,609	19	506	1,152	3,487	14,608	1,089	0	1,089	257	67	765
22- 24	869	1,964	19,978	31	516	1,301	3,283	15,067	1,142	0	1,142	242	53	848
24- 26	762	1,776	19,029	62	757	1,351	2,948	14,143	1,083	0	1,083	219	49	815
26- 28	724	1,767	19,533	23	617	1,414	2,948	14,672	1,136	0	1,136	220	41	875
28- 30	645	1,549	18,713	15	588	1,390	2,733	14,083	1,104	0	1,104	194	33	878
30- 32	596	1,499	18,491	226	612	1,401	2,576	14,169	1,121	0	1,121	188	29	905
32- 34	597	1,497	19,691	43	731	1,498	2,923	14,614	1,158	0	1,158	187	21	951
34- 36	571	1,529	19,970	11	654	1,502	2,757	15,092	1,201	0	1,201	193	24	984
36- 38	565	1,565	20,898	43	771	1,520	2,879	15,791	1,262	0	1,262	198	19	1,045
38- 40	526	1,452	20,507	18	673	1,464	2,637	15,791	1,274	0	1,274	184	14	1,077
40- 45	1,216	3,372	51,496	32	1,489	3,458	6,592	39,998	3,257	0	3,257	429	33	2,796
45- 50	954	2,793	45,203	24	1,619	2,777	5,817	35,028	2,871	0	2,871	355	23	2,494
50- 55	867	2,590	45,431	80	1,716	2,560	5,639	35,595	2,942	0	2,942	330	21	2,591
55- 60	763	2,243	43,777	50	1,610	2,258	5,210	34,748	2,898	0	2,898	286	16	2,596
60- 70	1,075	3,244	69,490	107	3,199	3,196	8,560	54,747	4,600	0	4,600	414	23	4,164
70- 80	671	2,035	50,186	173	2,224	1,985	6,188	39,975	3,393	0	3,393	259	42	3,091
80- 90	412	1,212	34,943	63	1,372	1,225	3,809	28,601	2,448	0	2,448	155	17	2,276
90-100	229	672	21,684	29	981	681	2,345	17,705	1,523	0	1,523	86	17	1,421
100-125	304	892	33,684	95	1,556	904	3,468	27,887	2,418	0	2,418	113	107	2,198
125-150	129	380	17,605	89	689	383	1,829	14,794	1,293	0	1,293	48	62	1,182
150-200	116	355	19,690	34	713	348	2,004	16,658	1,464	0	1,464	45	103	1,315
200-300	95	287	22,666	178	876	284	1,901	19,782	1,751	0	1,751	37	66	1,649
300-500	35	99	12,579	99	598	103	766	11,211	999	0	999	13	40	945
500+	23	61	19,483	55	585	68	1,077	17,809	1,596	0	1,596	8	16	1,572
NEGATIVE	264	529	-8,828	53	74	5	1,401	0	0	0	0	0	0	0
S 0- 10	6,452	7,748	33,341	67	613	518	14,622	19,159	1,128	0	1,128	485	79	565
U 10- 20	5,459	11,103	80,828	125	2,184	3,429	17,855	58,144	4,049	0	4,049	1,256	334	2,459
B 20- 30	3,933	9,171	96,862	151	2,983	6,608	15,399	72,574	5,554	0	5,554	1,132	242	4,180
T 30- 40	2,855	7,542	99,557	341	3,441	7,385	13,772	75,458	6,017	0	6,017	949	106	4,961
O 40- 60	3,800	10,998	185,906	185	6,434	11,054	23,258	145,369	11,969	0	11,969	1,399	93	10,477
T 60-100	2,387	7,163	176,302	371	7,776	7,087	20,901	141,029	11,964	0	11,964	913	98	10,952
100+	702	2,074	125,706	550	5,017	2,090	11,044	108,141	9,520	0	9,520	264	395	8,861
TOTAL	25,852	56,328	789,674	1,843	28,522	38,175	118,251	619,872	50,202	0	50,202	6,398	1,347	42,456

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

1997 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	77	174	-4,833	116	164	0	415	0	0	0	0	0	0	0
NEG <10	70	137	-274	0	10	0	297	0	0	0	0	0	0	0
0- 2	488	319	539	7	43	6	788	67	4	0	4	1	0	3
2- 4	585	466	1,713	3	13	15	1,183	620	33	0	33	12	1	19
4- 6	542	512	2,715	7	44	32	1,195	1,515	84	0	84	33	4	47
6- 8	534	641	3,722	13	78	65	1,459	2,269	134	0	134	52	8	74
8- 10	497	754	4,472	1	70	111	1,391	2,945	184	0	184	70	14	100
10- 12	430	704	4,720	18	123	154	1,417	3,156	209	0	209	71	19	119
12- 14	352	637	4,577	3	126	160	1,328	3,081	208	0	208	70	16	122
14- 16	379	683	5,680	16	191	244	1,555	3,817	266	0	266	77	17	171
16- 18	363	727	6,172	2	175	305	1,456	4,329	308	0	308	87	22	200
18- 20	361	738	6,853	4	185	399	1,374	4,934	360	0	360	87	26	247
20- 22	318	737	6,656	7	265	370	1,376	4,706	345	0	345	88	18	238
22- 24	278	649	6,411	10	168	393	1,232	4,646	349	0	349	80	15	253
24- 26	290	695	7,245	2	176	506	1,233	5,339	406	0	406	87	11	308
26- 28	283	658	7,632	6	160	568	1,283	5,634	434	0	434	83	11	340
28- 30	259	599	7,485	4	212	560	1,229	5,503	430	0	430	74	10	345
30- 32	258	664	7,977	7	187	601	1,233	5,963	465	0	465	84	11	370
32- 34	230	600	7,599	3	202	573	1,114	5,725	453	0	453	76	6	370
34- 36	202	520	7,066	10	236	530	1,047	5,263	417	0	417	66	5	346
36- 38	233	575	8,631	2	305	642	1,164	6,526	522	0	522	73	6	444
38- 40	219	587	8,527	23	303	602	1,215	6,431	516	0	516	74	4	438
40- 45	505	1,396	21,424	33	712	1,452	3,031	16,277	1,320	0	1,320	178	13	1,129
45- 50	392	1,139	18,636	15	689	1,122	2,605	14,288	1,171	0	1,171	144	27	1,001
50- 55	338	1,003	17,745	118	609	1,007	2,350	13,896	1,148	0	1,148	128	8	1,013
55- 60	319	926	18,312	19	700	922	2,566	14,229	1,185	0	1,185	118	17	1,051
60- 70	442	1,286	28,490	30	1,178	1,315	3,751	22,276	1,871	0	1,871	163	34	1,674
70- 80	277	849	20,723	50	937	825	2,528	16,485	1,398	0	1,398	108	20	1,270
80- 90	156	443	13,201	26	362	466	1,499	10,900	933	0	933	56	26	850
90-100	94	272	8,893	26	354	278	896	7,390	636	0	636	35	10	591
100-125	110	323	12,275	11	538	329	1,264	10,155	881	0	881	41	52	787
125-150	54	151	7,389	11	603	158	750	6,051	529	0	529	19	42	468
150-200	48	150	8,275	20	309	144	1,178	6,687	587	0	587	19	47	521
200-300	39	149	9,160	26	409	117	940	7,720	683	0	683	19	48	616
300+	19	50	9,740	126	290	57	316	9,203	823	0	823	6	38	779
NEGATIVE	147	311	-5,107	116	175	0	712	0	0	0	0	0	0	0
S 0- 10	2,646	2,692	13,160	30	248	229	6,016	7,416	439	0	439	168	28	243
U 10- 20	1,885	3,489	28,003	43	799	1,262	7,131	19,317	1,350	0	1,350	392	100	858
B 20- 30	1,428	3,338	35,429	29	980	2,398	6,353	25,828	1,963	0	1,963	412	66	1,485
T 30- 40	1,142	2,946	39,801	45	1,232	2,948	5,772	29,908	2,374	0	2,374	374	32	1,968
O 40- 60	1,554	4,464	76,116	184	2,710	4,504	10,551	58,691	4,825	0	4,825	567	64	4,194
T 60-100	969	2,850	71,307	132	2,830	2,884	8,675	57,052	4,839	0	4,839	363	90	4,386
100+	270	823	46,839	194	2,150	804	4,448	39,816	3,502	0	3,502	105	226	3,171
TOTAL	10,041	20,913	305,547	775	11,124	15,029	49,658	238,027	19,292	0	19,292	2,381	606	16,305

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

1997 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	132	-3,961	63	13	0	415	0	0	0	0	0	0	0
NEG <10	51	99	-187	1	10	0	275	0	0	0	0	0	0	0
0- 2	181	124	199	0	8	2	332	18	1	0	1	0	0	1
2- 4	201	140	597	0	5	3	428	205	10	0	10	4	0	6
4- 6	160	159	793	17	16	12	355	435	24	0	24	10	1	13
6- 8	169	237	1,178	1	12	16	496	695	41	0	41	17	4	20
8- 10	128	214	1,153	5	20	26	383	750	47	0	47	20	5	22
10- 12	115	216	1,272	1	11	32	425	854	55	0	55	22	6	26
12- 14	145	265	1,893	2	36	60	565	1,291	87	0	87	29	7	51
14- 16	128	251	1,925	2	15	74	503	1,336	92	0	92	28	9	54
16- 18	111	231	1,890	7	42	87	428	1,343	94	0	94	28	8	58
18- 20	117	253	2,224	0	16	119	436	1,653	119	0	119	31	8	80
20- 22	93	211	1,941	3	22	106	479	1,363	99	0	99	26	7	65
22- 24	132	312	3,034	9	57	185	590	2,224	166	0	166	39	10	117
24- 26	89	200	2,223	3	69	159	348	1,654	126	0	126	25	5	96
26- 28	87	209	2,346	21	87	168	410	1,717	131	0	131	26	3	102
28- 30	75	168	2,165	2	64	165	384	1,584	124	0	124	21	3	100
30- 32	94	238	2,914	0	68	217	496	2,133	166	0	166	30	3	132
32- 34	60	156	1,974	1	100	146	384	1,348	105	0	105	19	1	85
34- 36	72	208	2,524	1	84	186	367	1,889	149	0	149	26	2	121
36- 38	72	210	2,664	6	78	191	448	1,953	155	0	155	27	3	125
38- 40	67	174	2,610	0	98	188	351	1,973	159	0	159	22	2	134
40- 45	133	378	5,624	1	221	379	815	4,210	339	0	339	48	6	285
45- 50	139	400	6,606	6	277	409	846	5,081	416	0	416	51	2	363
50- 55	103	294	5,396	1	321	298	761	4,021	332	0	332	37	7	288
55- 60	67	190	3,859	13	202	198	453	3,018	251	0	251	24	1	226
60- 70	96	281	6,117	8	295	287	738	4,806	403	0	403	36	3	365
70- 80	54	161	4,042	1	141	162	498	3,242	275	0	275	21	4	250
80- 90	37	91	3,143	30	230	109	341	2,493	213	0	213	12	3	198
90-100	15	45	1,456	1	30	45	130	1,252	108	0	108	6	3	99
100-125	33	88	3,584	4	191	99	327	2,971	257	0	257	11	0	246
125-150	16	50	2,195	1	85	48	198	1,866	163	0	163	6	26	130
150-200	15	57	2,503	11	142	44	291	2,036	179	0	179	7	15	156
200+	10	24	3,691	12	89	30	221	3,364	300	0	300	3	61	236
NEGATIVE	107	231	-4,148	65	23	0	691	0	0	0	0	0	0	0
S 0- 10	839	874	3,919	23	60	58	1,995	2,104	123	0	123	52	10	62
U 10- 20	616	1,216	9,204	12	119	372	2,357	6,477	447	0	447	139	38	270
B 20- 30	476	1,100	11,708	38	299	784	2,212	8,542	646	0	646	136	28	481
T 30- 40	365	986	12,686	8	429	929	2,045	9,296	733	0	733	125	11	598
O 40- 60	442	1,262	21,485	21	1,020	1,284	2,875	16,330	1,338	0	1,338	161	16	1,162
T 60-100	202	578	14,758	40	696	602	1,707	11,793	999	0	999	74	14	912
100+	74	219	11,973	28	506	221	1,036	10,238	899	0	899	28	103	768
TOTAL	3,121	6,466	81,585	234	3,152	4,251	14,917	64,779	5,186	0	5,186	714	219	4,252

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

1997 PERSONAL INCOME TAX REPORTS

FOR ALL RETURNS IN WASCO CO.

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	47	89	-2,323	65	16	3	230	0	0	0	0	0	0	0
NEG <10	52	90	-170	3	7	2	203	0	0	0	0	0	0	0
0- 2	452	329	508	3	38	5	734	42	2	0	2	0	0	2
2- 4	511	438	1,519	4	17	12	1,093	539	28	0	28	11	1	15
4- 6	471	466	2,354	3	17	25	1,156	1,282	71	0	71	30	4	38
6- 8	432	592	3,014	2	37	50	1,193	1,852	109	0	109	44	6	58
8- 10	408	650	3,652	41	57	82	1,170	2,413	151	0	151	62	11	78
10- 12	441	755	4,860	19	48	143	1,410	3,304	216	0	216	80	19	117
12- 14	443	893	5,763	21	132	169	1,560	3,964	263	0	263	100	24	139
14- 16	389	755	5,830	13	195	236	1,441	4,042	278	0	278	87	23	168
16- 18	378	766	6,432	9	133	320	1,372	4,639	331	0	331	90	24	217
18- 20	330	718	6,257	19	86	325	1,404	4,501	327	0	327	88	20	219
20- 22	303	682	6,366	2	74	374	1,207	4,730	351	0	351	84	17	250
22- 24	244	495	5,600	25	131	383	1,125	4,019	303	0	303	61	19	223
24- 26	259	590	6,469	5	207	441	1,280	4,587	348	0	348	73	14	261
26- 28	236	536	6,362	10	133	472	1,134	4,633	356	0	356	68	16	272
28- 30	187	444	5,414	13	200	398	920	3,912	304	0	304	55	11	238
30- 32	176	413	5,472	18	154	416	906	4,022	315	0	315	52	12	252
32- 34	184	460	6,076	7	191	451	1,015	4,431	350	0	350	58	10	282
34- 36	192	447	6,726	4	251	502	1,010	4,968	395	0	395	57	7	332
36- 38	206	528	7,627	32	307	558	1,105	5,732	460	0	460	67	11	383
38- 40	197	493	7,683	16	334	531	1,180	5,668	457	0	457	61	7	388
40- 45	403	1,082	17,098	6	626	1,156	2,458	12,865	1,046	0	1,046	138	6	903
45- 50	426	1,127	20,236	53	827	1,247	2,706	15,531	1,275	0	1,275	144	14	1,118
50- 55	329	924	17,233	15	546	960	2,246	13,520	1,120	0	1,120	117	7	995
55- 60	304	899	17,436	59	724	893	2,235	13,642	1,136	0	1,136	115	7	1,015
60- 70	470	1,304	30,304	49	1,207	1,389	3,915	23,842	2,003	0	2,003	166	10	1,827
70- 80	282	836	21,044	57	1,017	841	2,660	16,584	1,407	0	1,407	106	11	1,289
80- 90	178	484	15,070	65	736	534	1,854	12,011	1,025	0	1,025	62	11	953
90-100	116	313	10,999	19	584	347	1,212	8,875	764	0	764	40	18	706
100-125	146	390	16,037	32	836	438	1,686	13,109	1,135	0	1,135	50	61	1,025
125-150	55	156	7,537	29	295	165	724	6,382	558	0	558	20	24	514
150-200	53	139	8,929	43	436	159	1,024	7,353	646	0	646	18	41	587
200-300	57	149	13,817	14	459	171	1,090	12,111	1,072	0	1,072	19	121	932
300-500	18	50	6,463	9	123	54	391	5,905	526	0	526	6	23	496
500+	10	24	6,130	1	188	30	522	5,392	482	0	482	3	14	465
NEGATIVE	99	179	-2,493	68	24	5	433	0	0	0	0	0	0	0
S 0- 10	2,274	2,475	11,047	53	166	174	5,346	6,128	361	0	361	147	22	191
U 10- 20	1,981	3,887	29,142	82	595	1,192	7,187	20,449	1,415	0	1,415	445	111	859
B 20- 30	1,229	2,747	30,211	55	746	2,068	5,666	21,882	1,662	0	1,662	342	77	1,244
T 30- 40	955	2,341	33,585	78	1,237	2,457	5,216	24,822	1,978	0	1,978	295	46	1,637
O 40- 60	1,462	4,032	72,003	132	2,723	4,256	9,645	55,558	4,577	0	4,577	514	33	4,031
T 60-100	1,046	2,937	77,418	190	3,545	3,111	9,640	61,311	5,199	0	5,199	374	50	4,775
100+	339	908	58,913	128	2,337	1,017	5,437	50,251	4,419	0	4,419	116	284	4,019
TOTAL	9,385	19,506	309,825	787	11,371	14,280	48,570	240,401	19,612	0	19,612	2,233	624	16,755

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

1997 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	308	694	-53,383	583	2,477	15	5,121	44	4	0	4	0	0	3
NEG <10	459	657	-1,370	37	100	5	1,809	0	0	0	0	0	0	0
0- 2	6,101	3,030	6,920	77	187	134	8,444	1,108	61	0	61	7	1	54
2- 4	6,748	3,974	20,146	34	269	358	12,333	8,397	441	0	441	121	9	312
4- 6	6,035	4,923	29,930	78	369	625	12,954	17,348	989	0	989	316	35	638
6- 8	5,433	6,081	37,884	214	484	963	13,457	24,406	1,483	0	1,484	479	67	937
8- 10	4,973	6,874	44,750	56	558	1,433	14,365	29,835	1,917	0	1,918	626	112	1,180
10- 12	4,886	7,574	53,664	81	846	2,040	14,899	37,043	2,499	0	2,499	772	155	1,572
12- 14	5,068	8,296	65,906	216	915	2,905	16,317	46,892	3,265	0	3,265	917	201	2,147
14- 16	5,086	8,985	76,337	80	1,042	3,708	17,349	55,066	3,918	0	3,918	1,033	243	2,642
16- 18	5,195	9,112	88,327	171	1,150	5,047	17,580	65,310	4,801	0	4,801	1,062	277	3,462
18- 20	5,105	9,041	96,931	187	1,186	6,164	17,751	72,436	5,444	0	5,444	1,073	280	4,090
20- 22	4,923	8,881	103,317	76	1,191	7,141	17,985	77,360	5,904	0	5,904	1,070	226	4,608
22- 24	4,695	8,375	107,902	182	1,513	8,090	17,928	81,068	6,297	0	6,298	1,011	185	5,102
24- 26	4,454	8,104	111,326	184	1,682	8,766	17,778	83,773	6,571	0	6,571	991	150	5,429
26- 28	4,090	7,627	110,460	71	1,926	8,812	17,155	82,864	6,558	0	6,558	932	127	5,499
28- 30	3,932	7,382	114,000	120	2,462	9,101	17,087	85,713	6,840	0	6,840	917	110	5,813
30- 32	3,760	7,336	116,526	203	2,561	9,031	18,256	87,025	6,972	0	6,972	913	102	5,957
32- 34	3,556	7,250	117,269	82	2,898	8,867	18,315	87,405	7,037	0	7,037	898	75	6,064
34- 36	3,242	6,746	113,475	86	2,841	8,368	17,910	84,608	6,840	0	6,840	842	73	5,925
36- 38	3,202	6,891	118,430	148	3,268	8,471	18,702	88,307	7,171	0	7,171	864	67	6,241
38- 40	3,020	6,701	117,741	220	3,018	8,086	18,536	88,424	7,208	0	7,208	839	52	6,317
40- 45	7,157	16,589	303,983	585	8,578	19,868	48,048	228,362	18,730	0	18,730	2,090	111	16,530
45- 50	6,762	16,791	321,075	326	9,409	19,239	49,957	242,858	20,051	0	20,051	2,126	99	17,827
50- 55	6,356	16,658	333,787	385	10,345	18,283	52,973	252,674	20,993	0	20,993	2,108	103	18,782
55- 60	5,828	15,842	334,901	362	10,790	16,969	52,921	254,678	21,270	0	21,270	2,012	93	19,165
60- 70	10,053	28,405	651,731	591	21,004	29,555	102,319	499,635	42,035	0	42,035	3,610	164	38,261
70- 80	7,773	22,801	581,420	666	16,295	22,949	88,955	453,995	38,539	0	38,539	2,902	105	35,532
80- 90	5,772	17,000	489,090	435	13,513	17,039	72,768	386,480	33,041	0	33,041	2,166	97	30,779
90-100	4,021	12,169	380,671	552	10,193	11,933	55,209	303,894	26,128	0	26,128	1,550	73	24,505
100-125	6,112	18,592	677,728	1,028	18,139	18,088	93,062	549,561	47,606	0	47,606	2,363	124	45,119
125-150	2,927	9,016	398,952	445	9,568	8,699	50,818	330,318	28,833	0	28,833	1,149	102	27,582
150-200	2,814	8,757	481,612	1,246	12,270	8,364	54,427	407,854	35,846	0	35,846	1,116	168	34,563
200-300	1,896	5,858	452,762	1,006	12,017	5,651	42,572	393,528	34,840	0	34,840	747	213	33,880
300-500	975	3,016	363,965	1,016	9,039	2,904	27,693	325,357	28,986	0	28,986	384	323	28,279
500+	661	1,982	800,049	2,136	21,809	1,968	36,130	742,278	66,605	0	66,605	253	1,408	64,943
NEGATIVE	767	1,351	-54,753	621	2,577	20	6,931	44	4	0	4	0	0	3
S 0- 10	29,290	24,882	139,630	459	1,868	3,513	61,555	81,095	4,893	0	4,893	1,549	224	3,120
U 10- 20	25,340	43,008	381,166	735	5,140	19,865	83,897	276,747	19,928	0	19,928	4,857	1,157	13,914
B 20- 30	22,094	40,369	547,005	633	8,774	41,911	87,934	410,778	32,170	0	32,171	4,922	798	26,451
T 30- 40	16,780	34,924	583,442	739	14,585	42,823	91,719	435,769	35,228	0	35,228	4,356	369	30,503
O 40- 60	26,103	65,880	1,293,747	1,658	39,123	74,359	203,900	978,572	81,044	0	81,044	8,335	405	72,304
T 60-100	27,619	80,375	2,102,912	2,244	61,006	81,477	319,251	1,644,005	139,743	0	139,743	10,227	438	129,077
100+	15,385	47,221	3,175,068	6,876	82,844	45,674	304,702	2,748,896	242,716	0	242,716	6,013	2,338	234,366
TOTAL	163,378	338,010	8,168,218	13,965	215,915	309,642	1,159,888	6,575,906	555,725	1	555,726	40,259	5,729	509,739

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

1997 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	18	47	-999	0	5	0	70	0	0	0	0	0	0	0
NEG <10	10	17	-39	0	1	0	37	0	0	0	0	0	0	0
0- 2	44	40	44	0	1	0	65	3	0	0	0	0	0	0
2- 4	27	37	84	0	4	0	68	24	1	0	1	1	0	1
4- 6	27	44	138	0	0	1	78	63	4	0	4	2	0	1
6- 8	32	43	224	0	0	3	98	122	7	0	7	3	1	3
8- 10	34	67	304	0	0	5	114	186	11	0	11	5	1	5
10- 12	40	88	438	0	17	5	158	262	16	0	16	9	2	5
12- 14	39	79	511	0	17	13	179	313	20	0	20	8	2	10
14- 16	23	62	343	0	4	6	103	229	15	0	15	7	2	6
16- 18	29	58	489	0	2	21	150	337	23	0	23	7	1	15
18- 20	18	41	342	0	18	17	91	220	15	0	15	5	1	9
20- 22	22	45	460	3	3	28	93	339	25	0	25	6	1	18
22- 24	16	36	365	0	3	19	92	251	18	0	18	5	1	12
24- 26	14	28	350	0	0	20	60	269	20	0	20	3	2	15
26- 30	29	77	827	5	19	57	142	614	47	0	47	10	2	35
30- 32	15	41	463	0	4	34	50	375	29	0	29	5	0	24
32- 34	18	51	593	0	18	45	87	444	34	0	34	7	0	28
34- 36	15	40	524	3	34	39	97	356	27	0	27	5	1	21
36- 40	24	63	909	0	40	62	165	659	53	0	53	8	0	45
40- 45	22	58	933	3	25	64	134	713	58	0	58	7	1	50
45- 50	13	26	624	0	14	39	73	497	41	0	41	3	0	38
50- 55	14	33	732	0	54	42	83	553	45	0	45	4	1	41
55- 60	14	45	795	1	42	41	112	602	50	0	50	6	0	44
60- 80	21	51	1,411	0	112	63	197	1,039	87	0	87	7	0	81
80-100	14	39	1,231	0	84	42	77	1,029	88	0	88	5	0	78
100-500	10	20	1,441	26	332	30	183	921	80	0	80	3	0	78
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	28	64	-1,037	0	5	0	107	0	0	0	0	0	0	0
S 0- 10	164	231	793	0	6	10	423	399	23	0	23	11	2	10
U 10- 20	149	328	2,123	0	57	62	680	1,361	89	0	89	36	9	44
B 20- 30	81	186	2,002	8	25	124	387	1,473	111	0	111	24	6	81
T 30- 40	72	195	2,489	3	95	180	400	1,835	144	0	144	25	2	117
O 40- 60	63	162	3,084	4	135	185	402	2,366	194	0	194	20	2	172
T 60-100	35	90	2,642	0	196	105	273	2,068	175	0	175	12	5	159
100+	10	20	1,441	26	332	30	183	921	80	0	80	3	0	78
TOTAL	602	1,276	13,537	41	852	697	2,855	10,423	817	0	817	130	26	661

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

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & I ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	122	301	-13,647	802	135	0	1,462	39	3	0	3	1	0	3
NEG <10	128	211	-440	3	13	4	560	0	0	0	0	0	0	0
0- 2	1,351	842	1,538	10	37	19	2,308	186	10	0	10	2	0	8
2- 4	1,635	1,177	4,917	5	44	40	3,285	1,831	95	0	95	32	3	61
4- 6	1,521	1,411	7,601	8	97	99	3,526	4,181	233	0	233	87	9	138
6- 8	1,423	1,760	9,918	6	102	183	3,798	6,137	364	0	364	138	19	207
8- 10	1,274	1,901	11,451	36	149	296	3,662	7,495	471	0	471	178	30	263
10- 12	1,263	2,191	13,861	78	203	427	4,195	9,349	615	0	615	223	52	340
12- 14	1,281	2,371	16,658	64	168	596	4,531	11,595	787	0	787	263	63	461
14- 16	1,224	2,361	18,387	52	237	776	4,437	13,136	915	0	915	276	68	571
16- 18	1,149	2,289	19,511	15	291	958	4,306	14,085	1,007	0	1,007	272	72	664
18- 20	1,084	2,152	20,582	26	256	1,196	4,488	14,786	1,089	0	1,089	259	56	774
20- 22	1,064	2,172	22,314	16	361	1,354	4,604	16,100	1,200	0	1,200	262	64	874
22- 24	960	2,020	22,034	131	271	1,503	4,185	16,251	1,231	0	1,231	251	47	933
24- 26	942	2,060	23,545	61	482	1,665	4,216	17,301	1,330	0	1,330	254	51	1,026
26- 28	814	1,796	21,965	22	432	1,613	3,744	16,224	1,263	0	1,263	223	29	1,011
28- 30	826	1,858	23,925	40	520	1,789	4,007	17,669	1,384	0	1,384	234	27	1,123
30- 32	811	1,914	25,134	9	559	1,890	4,137	18,603	1,467	0	1,467	240	20	1,208
32- 34	772	1,935	25,454	20	624	1,870	4,339	18,683	1,480	0	1,480	243	16	1,220
34- 36	726	1,862	25,396	35	589	1,844	4,344	18,687	1,488	0	1,488	237	12	1,239
36- 38	726	1,993	26,836	4	812	1,864	4,693	19,539	1,560	0	1,560	251	19	1,289
38- 40	652	1,822	25,441	45	761	1,756	4,351	18,639	1,496	0	1,496	230	13	1,253
40- 45	1,562	4,414	66,339	55	2,184	4,320	11,121	48,879	3,954	0	3,954	560	29	3,365
45- 50	1,439	4,187	68,310	100	2,122	4,119	11,001	51,234	4,192	0	4,192	532	23	3,636
50- 55	1,262	3,836	66,260	94	2,302	3,695	10,330	50,032	4,125	0	4,125	490	22	3,613
55- 60	1,114	3,344	63,943	77	2,286	3,277	9,857	48,599	4,037	0	4,037	427	19	3,592
60- 70	1,675	5,051	108,165	109	4,223	4,954	16,710	82,431	6,906	0	6,906	645	31	6,230
70- 80	1,036	3,145	77,246	102	2,859	3,080	11,547	59,878	5,065	0	5,065	401	29	4,635
80- 90	723	2,172	61,187	76	2,431	2,146	8,861	47,824	4,081	0	4,081	277	20	3,783
90-100	427	1,255	40,421	75	1,447	1,274	5,622	32,153	2,761	0	2,761	161	15	2,586
100-125	569	1,740	62,860	182	2,534	1,695	8,858	49,957	4,321	0	4,321	222	20	4,079
125-150	241	714	32,801	78	1,056	718	4,036	27,068	2,362	0	2,362	91	28	2,243
150-200	250	746	42,829	512	1,564	747	5,287	35,743	3,141	0	3,141	95	45	3,000
200-300	150	487	36,127	129	1,518	448	3,390	31,139	2,757	0	2,757	62	29	2,665
300-500	87	258	31,952	79	745	260	2,154	28,873	2,572	0	2,572	33	16	2,523
500+	51	130	84,135	511	3,146	151	4,039	77,311	6,942	0	6,942	16	193	6,733
NEGATIVE	250	512	-14,087	804	148	4	2,022	39	3	0	3	1	0	3
S 0- 10	7,204	7,091	35,425	65	428	638	16,579	19,830	1,174	0	1,174	437	60	677
U 10- 20	6,001	11,364	88,999	236	1,155	3,954	21,956	62,952	4,413	0	4,413	1,293	311	2,810
B 20- 30	4,606	9,906	113,783	270	2,066	7,924	20,756	83,546	6,408	0	6,408	1,225	217	4,966
T 30- 40	3,687	9,526	128,261	113	3,346	9,225	21,864	94,150	7,491	0	7,491	1,201	80	6,209
O 40- 60	5,377	15,781	264,851	327	8,894	15,411	42,309	198,744	16,308	0	16,308	2,009	94	14,205
T 60-100	3,861	11,623	287,019	362	10,960	11,454	42,740	222,286	18,813	0	18,813	1,484	95	17,234
100+	1,348	4,075	290,705	1,492	10,563	4,019	27,764	250,091	22,095	0	22,095	520	331	21,244
TOTAL	32,334	69,878	1,194,956	3,669	37,561	52,630	195,988	931,638	76,705	0	76,705	8,170	1,188	67,348

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

1997 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	112	293	-13,633	241	44	7	99	69	6	0	6	0	0	6
NEG <10	307	747	-905	314	148	0	131	253	22	0	22	0	0	22
0- 2	4,131	7,666	3,465	1,193	269	197	1,860	2,818	167	0	167	36	3	127
2- 4	2,935	5,297	8,603	262	490	318	2,625	5,566	292	0	292	88	7	197
4- 6	2,312	4,496	11,460	11	198	457	2,900	8,030	443	0	443	135	12	296
6- 8	1,905	3,772	13,299	8	276	593	3,020	9,617	562	0	562	150	18	395
8- 10	1,675	3,499	15,066	18	297	727	3,201	11,088	690	0	690	174	24	492
10- 12	1,587	3,409	17,487	95	278	913	3,499	13,018	851	0	851	190	28	633
12- 14	1,532	3,293	19,894	68	335	1,104	3,409	15,155	1,025	0	1,025	215	35	775
14- 16	1,526	3,422	22,858	21	308	1,327	4,087	17,205	1,190	0	1,190	229	39	922
16- 18	1,570	3,536	26,694	7	308	1,601	4,518	20,326	1,453	0	1,453	265	40	1,148
18- 20	1,660	3,691	31,506	46	308	2,040	4,954	24,290	1,784	0	1,784	292	47	1,446
20- 22	1,563	3,523	32,833	12	401	2,177	4,943	25,337	1,894	0	1,894	280	38	1,575
22- 24	1,557	3,613	35,838	52	938	2,360	5,613	27,499	2,083	0	2,083	304	30	1,749
24- 26	1,565	3,613	39,138	36	525	2,647	5,859	30,147	2,315	0	2,315	311	31	1,973
26- 28	1,491	3,553	40,280	21	460	2,727	6,019	31,100	2,411	0	2,411	310	21	2,080
28- 30	1,517	3,692	44,021	39	587	2,930	6,664	33,957	2,659	0	2,659	330	13	2,317
30- 32	1,445	3,608	44,767	36	540	2,809	7,230	34,238	2,694	0	2,694	328	16	2,350
32- 34	1,391	3,625	45,909	1	748	2,815	7,431	34,949	2,774	0	2,774	337	9	2,428
34- 36	1,428	3,723	50,013	53	750	3,019	7,921	38,376	3,066	0	3,066	351	10	2,704
36- 38	1,335	3,640	49,399	20	721	2,882	8,085	37,740	3,026	0	3,026	349	13	2,663
38- 40	1,265	3,417	49,333	2	800	2,833	8,043	37,689	3,044	0	3,044	331	11	2,702
40- 45	2,746	7,732	116,464	60	2,924	6,143	18,905	88,627	7,205	0	7,205	755	20	6,431
45- 50	2,162	6,255	102,468	14	2,128	5,066	16,220	79,079	6,492	0	6,492	632	19	5,841
50- 55	1,782	5,370	93,320	21	1,707	4,347	15,688	71,625	5,925	0	5,925	565	11	5,349
55- 60	1,368	4,185	78,504	29	1,336	3,406	12,475	61,352	5,115	0	5,115	449	19	4,647
60- 70	1,991	6,107	128,483	18	2,235	5,057	20,333	100,875	8,479	0	8,479	669	24	7,787
70- 80	1,196	3,812	89,168	364	1,865	3,088	14,024	70,586	5,989	0	5,989	426	11	5,552
80- 90	670	2,087	56,759	8	1,018	1,751	8,497	45,501	3,888	0	3,888	237	3	3,648
90-100	398	1,229	37,683	24	827	1,028	5,475	30,377	2,613	0	2,613	136	4	2,473
100-125	491	1,513	54,039	195	1,875	1,238	7,171	43,981	3,806	0	3,806	165	7	3,634
125-150	208	629	28,266	118	871	505	3,321	23,708	2,072	0	2,072	65	11	1,996
150-200	184	522	31,580	52	1,390	424	3,153	26,686	2,347	0	2,347	53	11	2,284
200-300	107	321	25,387	167	651	240	2,397	22,600	2,002	0	2,002	32	2	1,969
300-500	70	194	26,535	43	1,455	156	1,451	23,583	2,101	0	2,101	18	9	2,074
500+	55	151	89,222	103	8,643	107	6,194	74,380	6,678	0	6,678	13	321	6,344
NEGATIVE	419	1,040	-14,538	554	192	7	230	322	28	0	28	1	0	27
S 0- 10	12,958	24,730	51,894	1,493	1,530	2,291	13,606	37,119	2,154	0	2,154	583	64	1,507
U 10- 20	7,875	17,351	118,438	237	1,536	6,984	20,468	89,994	6,303	0	6,303	1,191	188	4,925
B 20- 30	7,693	17,994	192,110	160	2,911	12,841	29,098	148,040	11,362	0	11,362	1,535	133	9,694
T 30- 40	6,864	18,013	239,421	112	3,559	14,359	38,709	182,992	14,603	0	14,603	1,697	59	12,847
O 40- 60	8,058	23,542	390,755	124	8,096	18,962	63,289	300,683	24,737	0	24,737	2,401	69	22,268
T 60-100	4,255	13,235	312,093	413	5,945	10,924	48,328	247,338	20,970	0	20,970	1,468	42	19,460
100+	1,115	3,330	255,029	678	14,885	2,670	23,687	214,937	19,007	0	19,007	346	361	18,300
TOTAL	49,237	119,235	1,545,202	3,770	38,654	69,038	237,416	1,221,427	99,164	0	99,164	9,221	915	89,028

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

1997 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	247	610	-47,614	106	2,357	0	280	18	1	0	1	0	0	1
NEG <10	590	1,352	-1,736	316	840	24	169	170	13	0	13	1	0	12
0- 2	4,356	8,306	3,446	4,542	556	244	2,200	5,893	434	0	434	38	4	393
2- 4	2,799	5,027	8,240	354	477	321	2,433	5,561	304	0	304	82	7	216
4- 6	2,208	4,261	10,970	84	206	431	2,893	7,832	449	0	449	124	11	314
6- 8	1,723	3,364	12,016	79	333	529	2,539	8,855	542	0	542	133	15	394
8- 10	1,461	3,013	13,066	23	266	590	2,779	9,649	620	0	620	143	20	456
10- 12	1,337	2,746	14,680	19	960	720	2,916	10,892	733	0	733	149	21	563
12- 14	1,121	2,366	14,520	15	471	769	2,586	10,920	756	0	756	142	21	594
14- 16	992	2,182	14,881	50	316	823	2,658	11,313	804	0	804	137	19	649
16- 18	905	2,070	15,365	9	419	866	3,173	11,663	846	0	846	133	17	697
18- 20	821	1,917	15,559	13	396	894	2,489	11,889	885	0	885	136	21	728
20- 22	718	1,602	15,091	24	351	903	2,424	11,475	870	0	870	118	17	735
22- 24	635	1,553	14,592	27	1,683	851	2,510	11,103	851	0	851	115	13	722
24- 26	617	1,459	15,403	17	353	924	2,393	11,779	915	0	915	107	13	796
26- 28	512	1,269	13,823	67	314	810	2,070	10,744	845	0	845	100	4	741
28- 30	489	1,263	14,186	8	481	824	2,207	10,972	866	0	866	101	6	759
30- 32	432	1,075	13,370	7	479	773	2,012	10,259	818	0	818	89	3	726
32- 34	397	1,051	13,105	195	207	721	2,193	10,317	827	0	827	88	2	737
34- 36	398	1,019	13,914	47	518	744	2,216	10,624	859	0	859	89	7	763
36- 38	336	897	12,438	31	277	658	1,868	9,695	787	0	787	78	2	708
38- 40	363	950	14,147	74	464	729	2,272	10,934	891	0	891	84	2	805
40- 45	708	1,903	30,004	23	999	1,459	4,513	23,096	1,891	0	1,891	172	4	1,715
45- 50	559	1,507	26,448	125	793	1,162	4,227	20,542	1,705	0	1,705	137	5	1,562
50- 55	452	1,232	23,681	212	920	978	3,660	18,400	1,538	0	1,538	119	6	1,414
55- 60	366	1,034	20,968	15	700	806	3,071	16,441	1,382	0	1,382	99	7	1,276
60- 70	478	1,305	30,874	105	829	1,069	4,715	24,438	2,063	0	2,064	126	3	1,935
70- 80	290	815	21,638	83	1,034	676	3,150	17,075	1,456	0	1,456	83	11	1,362
80- 90	176	441	14,939	42	708	378	2,355	11,936	1,027	0	1,027	41	12	974
90-100	128	368	12,154	18	394	281	1,706	9,792	846	0	846	34	9	803
100-125	174	466	19,401	124	2,457	352	2,509	16,077	1,391	0	1,391	39	5	1,347
125-150	97	234	13,254	38	361	185	1,505	11,262	988	0	988	18	0	970
150-200	105	296	18,022	3	904	194	1,625	15,385	1,356	0	1,356	24	36	1,296
200-300	80	232	18,782	230	600	121	1,382	16,910	1,499	0	1,499	14	7	1,478
300-500	61	151	23,182	20	649	107	2,189	20,614	1,837	0	1,837	10	1	1,827
500+	74	191	237,936	2,197	3,737	135	13,386	222,875	20,038	0	20,038	15	31	19,992
NEGATIVE	837	1,962	-49,350	422	3,198	24	448	188	14	0	14	2	0	13
S 0- 10	12,547	23,971	47,738	5,082	1,838	2,116	12,843	37,790	2,349	0	2,349	519	57	1,773
U 10- 20	5,176	11,281	75,004	106	2,563	4,073	13,822	56,677	4,024	0	4,025	695	98	3,231
B 20- 30	2,971	7,146	73,095	143	3,183	4,311	11,605	56,073	4,348	0	4,348	541	53	3,754
T 30- 40	1,926	4,992	66,974	354	1,945	3,624	10,561	51,828	4,182	0	4,182	427	16	3,738
O 40- 60	2,085	5,676	101,102	376	3,413	4,405	15,471	78,479	6,516	0	6,516	527	22	5,967
T 60-100	1,072	2,929	79,606	248	2,965	2,404	11,926	63,240	5,392	0	5,393	284	34	5,074
100+	591	1,570	330,578	2,613	8,709	1,093	22,594	303,124	27,108	0	27,108	119	79	26,910
TOTAL	27,205	59,527	724,746	9,345	27,813	22,048	99,271	647,398	53,933	1	53,934	3,115	360	50,459

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

1997 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	431	991	-36,308	397	6,482	4	402	95	8	0	8	0	6	1
NEG <10	897	1,874	-3,012	225	389	3	210	143	12	0	12	1	1	10
0- 2	4,225	7,083	2,920	2,527	5,050	186	3,888	3,565	238	0	238	27	109	102
2- 4	2,518	3,980	7,384	611	316	259	3,979	5,132	302	0	302	73	78	150
4- 6	1,941	3,127	9,602	225	797	332	2,668	6,740	410	0	410	111	75	224
6- 8	1,603	2,734	11,113	90	1,867	415	2,780	7,885	500	0	500	125	80	294
8- 10	1,342	2,412	12,064	48	289	518	2,889	8,681	577	0	577	134	90	353
10- 12	1,160	2,154	12,730	30	661	598	2,964	9,013	625	0	625	128	89	408
12- 14	1,026	1,937	13,278	480	1,054	646	2,546	9,858	708	0	708	127	121	460
14- 16	849	1,695	12,694	33	988	638	2,554	9,012	655	0	655	109	110	436
16- 18	680	1,368	11,516	6	2,553	623	2,272	8,238	617	0	617	90	99	428
18- 20	619	1,220	11,750	10	472	669	2,178	8,761	665	0	665	90	107	469
20- 22	541	1,191	11,327	633	306	635	2,039	9,073	703	0	703	87	160	456
22- 24	484	1,039	11,133	24	800	625	1,867	8,227	639	0	639	73	122	443
24- 26	466	980	11,639	33	441	667	2,063	8,666	684	0	684	69	119	497
26- 28	370	825	9,991	83	438	575	1,732	7,437	589	0	589	61	85	443
28- 30	340	721	9,843	55	495	549	1,880	7,224	578	0	578	54	115	409
30- 32	289	601	8,965	78	480	519	1,385	6,701	541	0	541	49	77	414
32- 34	297	703	9,792	26	386	488	1,885	7,224	586	0	586	54	116	416
34- 36	211	503	7,387	24	360	379	1,237	5,522	449	0	449	43	66	341
36- 38	230	518	8,511	118	419	437	1,429	6,427	526	0	526	43	94	389
38- 40	199	458	7,763	65	420	375	1,121	5,944	488	0	488	37	103	349
40- 45	459	1,006	19,481	50	882	854	3,281	14,603	1,212	0	1,212	78	266	868
45- 50	349	790	16,555	79	527	704	3,595	12,722	1,068	0	1,068	67	196	804
50- 55	293	667	15,364	32	822	573	2,680	11,825	994	0	994	53	243	698
55- 60	216	478	12,401	31	449	425	1,848	9,742	827	0	827	40	183	603
60- 70	341	807	22,037	52	920	711	3,401	17,116	1,454	0	1,454	70	284	1,100
70- 80	235	546	17,530	70	516	480	4,409	13,634	1,166	0	1,166	46	324	796
80- 90	198	509	16,811	27	450	419	2,824	13,188	1,131	0	1,131	47	305	780
90-100	141	350	13,335	118	453	288	2,486	10,240	885	0	885	31	248	606
100-125	230	616	25,787	80	739	435	3,547	21,146	1,832	0	1,832	51	617	1,165
125-150	141	342	19,160	118	800	289	2,296	16,054	1,407	0	1,407	31	497	879
150-200	175	483	30,170	360	902	353	3,704	25,779	2,262	0	2,262	44	840	1,378
200-300	134	369	32,453	226	2,596	259	4,144	27,077	2,386	0	2,386	32	982	1,372
300-500	62	156	23,711	271	337	118	2,374	21,153	1,884	0	1,884	13	941	931
500+	102	262	163,038	238	1,120	191	13,528	148,931	13,376	0	13,376	21	7,927	5,428
NEGATIVE	1,328	2,865	-39,319	621	6,870	7	611	238	19	0	19	1	7	12
S 0- 10	11,629	19,336	43,084	3,501	8,319	1,710	16,204	32,004	2,026	0	2,026	471	432	1,123
U 10- 20	4,334	8,374	61,968	558	5,728	3,173	12,515	44,883	3,271	0	3,271	543	527	2,201
B 20- 30	2,201	4,756	53,933	828	2,480	3,050	9,581	40,626	3,193	0	3,193	345	600	2,248
T 30- 40	1,226	2,783	42,418	311	2,066	2,199	7,057	31,818	2,590	0	2,590	226	455	1,909
O 40- 60	1,317	2,941	63,801	191	2,680	2,556	11,403	48,892	4,101	0	4,101	239	889	2,973
T 60-100	915	2,212	69,714	268	2,339	1,898	13,121	54,179	4,636	0	4,636	194	1,162	3,281
100+	844	2,228	294,320	1,294	6,495	1,645	29,593	260,140	23,148	0	23,148	191	11,804	11,153
TOTAL	23,794	45,495	589,918	7,572	36,979	16,237	100,085	512,779	42,984	0	42,985	2,211	15,875	24,899

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

1997 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	78	206	-5,104	1,443	305	0	22	0	0	0	0	0	0	0
NEG <10	154	353	-424	21	44	1	22	0	0	0	0	0	0	0
0- 2	1,793	3,486	1,695	355	243	78	1,119	1,177	65	0	65	18	2	45
2- 4	1,296	2,472	3,807	32	48	135	1,253	2,504	133	0	133	44	5	84
4- 6	980	2,005	4,867	275	61	190	1,230	3,717	218	0	218	60	7	151
6- 8	728	1,619	5,071	3	66	211	1,155	3,671	218	0	218	64	8	145
8- 10	601	1,318	5,375	4	54	233	1,312	3,934	249	0	249	68	11	170
10- 12	531	1,279	5,818	0	119	268	1,173	4,283	281	0	281	74	11	196
12- 14	422	1,078	5,471	5	80	266	1,107	4,079	272	0	272	72	10	190
14- 16	387	943	5,813	13	84	313	1,051	4,395	305	0	305	69	13	223
16- 18	311	772	5,299	0	57	292	915	4,039	286	0	286	62	8	215
18- 20	313	789	5,945	1	28	360	954	4,611	336	0	336	64	11	261
20- 22	286	698	6,005	0	67	376	1,020	4,571	340	0	340	58	6	276
22- 24	251	709	5,779	1	74	365	838	4,503	339	0	339	59	6	274
24- 26	263	711	6,560	0	50	421	996	5,092	388	0	388	65	7	316
26- 28	204	574	5,504	0	41	355	800	4,309	332	0	332	52	3	276
28- 30	208	586	6,035	0	55	372	984	4,643	362	0	362	53	9	300
30- 32	150	450	4,657	0	53	281	838	3,501	275	0	275	44	2	228
32- 34	167	487	5,516	16	47	340	836	4,308	340	0	340	47	4	289
34- 36	144	402	5,036	4	49	310	755	3,925	312	0	312	41	2	269
36- 38	137	395	5,065	3	86	301	741	3,940	316	0	316	41	4	271
38- 40	113	324	4,409	0	64	262	705	3,382	273	0	273	32	0	240
40- 45	233	689	9,896	3	137	545	1,449	7,767	633	0	633	71	6	556
45- 50	181	549	8,592	14	115	432	1,367	6,691	551	0	551	60	4	486
50- 55	136	412	7,135	5	115	348	1,079	5,599	464	0	464	46	5	413
55- 60	101	281	5,811	370	277	250	721	5,016	421	0	421	30	3	388
60- 70	127	385	8,207	22	220	319	1,198	6,540	550	0	550	43	5	502
70- 80	70	207	5,235	10	76	165	723	4,281	365	0	365	20	2	343
80- 90	46	151	3,895	26	134	121	524	3,141	268	0	268	17	18	233
90-100	33	91	3,153	3	69	76	383	2,628	227	0	227	9	2	216
100-125	34	105	3,720	2	43	75	407	3,197	277	0	277	11	5	262
125-150	27	78	3,681	9	158	58	511	2,964	258	0	258	8	6	244
150-200	22	55	3,857	3	285	49	379	3,147	277	0	277	5	12	260
200-300	17	54	4,032	127	50	26	512	3,570	316	0	316	3	8	305
300+	16	50	10,255	22	60	27	523	9,666	866	0	866	3	0	863
NEGATIVE	232	559	-5,527	1,464	349	1	44	0	0	0	0	0	0	0
S 0- 10	5,398	10,900	20,816	669	473	846	6,068	15,003	884	0	884	254	34	596
U 10- 20	1,964	4,861	28,347	20	369	1,499	5,201	21,407	1,479	0	1,479	341	54	1,085
B 20- 30	1,212	3,278	29,882	1	286	1,889	4,638	23,120	1,761	0	1,761	287	32	1,442
T 30- 40	711	2,058	24,682	23	299	1,494	3,875	19,056	1,516	0	1,516	205	13	1,298
O 40- 60	651	1,931	31,434	391	644	1,575	4,617	25,073	2,069	0	2,069	207	19	1,843
T 60-100	276	834	20,489	60	498	681	2,828	16,590	1,409	0	1,409	90	27	1,293
100+	116	342	25,545	162	596	235	2,332	22,543	1,993	0	1,993	30	31	1,933
TOTAL	10,560	24,763	175,668	2,789	3,516	8,220	29,602	142,792	11,112	0	11,112	1,413	209	9,490

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

1997 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	401	920	-44,630	267	27,007	2	268	130	11	0	11	0	0	11
NEG <10	1,009	2,352	-3,073	117	544	5	274	77	6	0	6	1	0	5
0- 2	8,027	13,334	5,196	997	1,882	220	15,023	3,657	215	0	215	42	8	164
2- 4	4,663	6,995	13,687	92	572	436	4,861	8,782	499	0	499	141	20	338
4- 6	3,833	6,154	18,994	97	626	644	5,239	13,196	799	0	799	229	34	536
6- 8	2,963	5,004	20,572	68	662	798	5,490	14,741	941	0	941	244	40	658
8- 10	2,640	4,597	23,680	43	821	1,075	4,950	17,246	1,160	0	1,160	251	46	864
10- 12	2,215	3,883	24,367	109	1,858	1,173	19,701	17,282	1,204	0	1,204	244	50	910
12- 14	1,921	3,563	24,892	34	1,676	1,290	6,105	17,794	1,274	0	1,274	240	44	991
14- 16	1,467	2,836	21,941	139	1,213	1,200	4,105	16,121	1,188	0	1,188	201	47	941
16- 18	1,401	2,778	23,821	54	1,333	1,364	3,833	17,616	1,329	0	1,329	195	37	1,098
18- 20	1,114	2,256	21,093	45	1,016	1,272	3,428	15,615	1,187	0	1,187	167	33	987
20- 22	1,044	2,125	21,897	82	1,212	1,343	5,451	16,181	1,254	0	1,254	156	37	1,061
22- 24	898	1,862	20,623	28	930	1,309	3,190	15,336	1,196	0	1,196	150	35	1,011
24- 26	764	1,661	19,085	35	1,082	1,133	3,274	13,906	1,092	0	1,092	128	29	934
26- 28	694	1,544	18,714	7	756	1,133	4,024	13,939	1,111	0	1,111	122	22	967
28- 30	611	1,353	17,693	25	860	1,091	2,475	13,317	1,066	0	1,066	119	13	934
30- 32	561	1,313	17,392	59	796	966	2,714	13,148	1,061	0	1,061	104	25	932
32- 34	506	1,139	16,689	59	841	936	2,718	12,400	1,003	0	1,003	97	24	882
34- 36	437	1,020	15,295	112	734	855	2,333	11,588	946	0	946	89	24	833
36- 38	379	935	14,035	5	944	774	2,236	10,272	837	0	837	82	15	741
38- 40	408	992	15,900	20	670	789	2,476	12,027	990	0	990	83	22	884
40- 45	801	1,976	33,953	108	2,497	1,579	21,085	25,612	2,119	0	2,119	172	46	1,902
45- 50	661	1,568	31,323	60	1,297	1,369	6,232	23,856	1,993	0	1,993	139	39	1,814
50- 55	526	1,296	27,599	106	1,341	1,133	4,441	20,867	1,740	0	1,740	119	47	1,574
55- 60	413	1,025	23,704	174	1,056	904	3,484	18,452	1,550	0	1,550	95	31	1,425
60- 70	638	1,631	41,248	106	1,747	1,418	5,838	32,443	2,750	0	2,750	154	49	2,548
70- 80	441	1,154	33,007	634	1,716	947	4,826	26,202	2,231	0	2,231	105	66	2,060
80- 90	295	745	25,033	76	1,146	682	3,126	20,169	1,730	0	1,730	74	33	1,624
90-100	229	575	21,687	31	1,347	503	2,677	17,823	1,542	0	1,542	55	64	1,424
100-125	331	826	36,653	398	5,567	774	4,497	29,685	2,576	0	2,576	82	87	2,407
125-150	175	452	23,770	271	881	396	3,589	19,470	1,706	0	1,706	44	54	1,608
150-200	209	544	35,930	135	1,481	457	3,868	30,260	2,661	0	2,661	52	78	2,530
200-300	202	551	49,461	446	4,067	444	5,239	42,307	3,745	0	3,745	55	178	3,512
300-500	118	291	44,034	3,190	1,848	254	3,167	42,165	3,762	0	3,762	26	95	3,641
500+	117	308	233,998	1,228	1,919	231	16,474	216,603	19,455	0	19,455	28	403	19,025
NEGATIVE	1,410	3,272	-47,703	385	27,550	8	542	206	17	0	17	1	0	16
S 0- 10	22,126	36,084	82,130	1,296	4,564	3,173	35,562	57,622	3,614	0	3,615	907	147	2,560
U 10- 20	8,118	15,316	116,114	381	7,097	6,300	37,171	84,427	6,183	0	6,183	1,047	210	4,927
B 20- 30	4,011	8,545	98,013	178	4,839	6,008	18,415	72,677	5,718	0	5,719	675	136	4,908
T 30- 40	2,291	5,399	79,311	254	3,985	4,320	12,478	59,435	4,837	0	4,837	455	110	4,272
O 40- 60	2,401	5,865	116,579	448	6,191	4,985	35,242	88,786	7,403	0	7,403	525	163	6,715
T 60-100	1,603	4,105	120,976	848	5,956	3,550	16,467	96,636	8,254	0	8,254	388	211	7,655
100+	1,152	2,972	423,846	5,669	15,762	2,557	36,834	380,490	33,905	0	33,905	286	896	32,723
TOTAL	43,112	81,558	989,266	9,458	75,944	30,900	192,710	840,281	69,932	1	69,932	4,284	1,872	63,776

Appendix I. Tax Law Changes 1980 to 1997

This appendix is a synopsis of tax law changes from 1980 to 1997 that should be kept in mind when comparing the personal income tax statistics from year to year.

Adjusted Gross Income (AGI)

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

Personal Exemptions and Exemption Credits

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

Surplus Refunds

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

Prior to 1994, both corporation and personal income tax surplus refunds were always made in the last year of the biennium through tax credits proportionately reducing the final tax liability of each tax filer. Under the kicker law, refunds were credited to taxpayers in 1985, 1987, and 1989 through tax credits on the return. The surplus percentages were 7.7 percent on 1985 returns, 16.6 percent on 1987 returns, and 9.8 percent on 1989 returns. The legis-

lature overrode the law in 1991 by deciding not to allow a surplus refund credit on either personal or corporate taxes. In 1993 they overrode the law for corporate tax surplus refunds. Personal income tax filers were not due to receive a surplus refund because personal income and “all other” General Fund revenues came in slightly under the forecast.

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

Personal income tax and “all other” General Fund revenues for the 1995 biennium exceeded the 1993 close of session estimate by \$163.6 million. Filers of 1994 tax returns received a check in December, 1995 for 6.27 percent of their 1994 tax liability. Personal income tax and “all other” General Fund revenues for the 1997 biennium exceeded the 1995 close of session estimate by \$431.5 million. Filers of 1996 tax returns received checks in mid-November of 1997 for 14.37 percent of their 1996 tax liability.

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

Part-year Resident and Non-resident Returns

Before 1983, both part-year residents and non-residents 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 non-residents 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 non-resident 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.
- An increase in the credit for the permanently and totally disabled from 15 percent to 40 percent of the federal amount.
- A decrease in the maximum subtraction for federal tax from \$7,000 to \$3,000 for single, joint, and head of household returns and from \$3,500 to \$1,500 for married filing separate returns.
- An increase in the standard deduction amounts for each filing status and removal of AGI as a factor in determining the standard deduction. The standard deduction amounts are single, \$1,800; joint, \$3,000; head of household, \$2,640; and married filing separately, \$1,500.
- An increase in the maximum subtraction for U. S. public retirement from \$3,400 to \$5,000 per person and the adoption of less restrictive requirements.

Federal changes to personal exemptions and deductions:

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

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

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

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

- A new exemption for disabled children.
- Indexing of the personal exemption credit.

Tax Law Changes Since 1987

Tax year 1988:

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

Tax year 1989:

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

Tax year 1990:

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

Tax year 1991:

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

Tax year 1992:

- On the federal income tax return, the adjusted gross income threshold for limiting itemized deductions was increased to \$105,250 (\$52,625 if married filing separately).
- The thresholds for limiting federal personal exemption deductions were increased to: joint returns, \$157,900; single returns, \$105,250; head of household returns, \$131,550; and married filing separate returns, \$78,950.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals ended June 30. Oregon allowed this deduction for all of 1992, with the amount from July 1 to December 31 claimed as an other subtraction.
- On the Oregon return, military active duty pay earned outside Oregon continued as an other subtraction.
- Other credits expanded to include: a credit for the involuntary moving of a mobile home and a credit for small business employers who provide medical insur-

ance for their employees or to employees who purchase their own insurance, either through the Oregon Medical Insurance Pool or under one of the plans provided through the Insurance Pool Governing Board. Other credits for business energy, pollution control, and reclaimed plastics were limited to those giving preference to Oregon producers of the recycled materials.

- The credit for income tax paid to another state was changed so it is claimed on the non-resident return of people taxed by both Oregon and one of the following: Arizona, California, Indiana, Virginia, or Guam. For income taxed by other states, Oregon allows the credit to Oregon residents.

Tax year 1993:

- The thresholds for limiting federal itemized deductions were increased to \$108,450 or \$54,225 if married filing a separate return.
- The thresholds for limiting federal personal exemption deductions were increased to: joint returns, \$162,700; single returns, \$108,450; head of household returns, \$135,600; and married filing separate returns, \$81,350.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals was reinstated retroactive to June 30, 1992. Oregon allows this deduction under a separate law.
- The following federal law changes were not allowed on Oregon returns for 1993, but the 1995 legislative session reconnected retroactively:
 - employer-provided educational assistance deduction.
 - depreciation of non-residential real property placed in service on or after May 13, 1993.
 - expensing of qualifying assets (Section 179 expenses).
 - deduction for business meals and entertainment expenses.
- On the Oregon return, active duty pay income continued to be subtracted as an other subtraction.
- The eligibility age for Oregon's retirement income credit and special medical deduction increased to 59.
- Credit for income tax paid to another state must be taken on the non-resident return if income is taxed by Oregon and one of the following: Arizona, California, Indiana, or Virginia.
- Three credits included as "Other Credits" were revised:
 - Disabled child was expanded to include serious emotional disturbance and traumatic brain injury.
 - Rural medical practice no longer has a required three-year period.
 - Crop gleaning was extended indefinitely.

- Minimum amount for a refund check increased to \$5.
- Requirements for computing estimated tax for 1994 have changed.

Tax year 1994:

- The thresholds for federal limitations for itemized deductions were increased to \$111,800 or \$55,900 if married filing a separate return.
- The thresholds for limiting federal personal exemption deductions were increased to: joint returns, \$167,700; single returns, \$111,800; head of household returns, \$139,750; and married filing separate returns, \$83,850.
- Capital gain distributions were reported with capital gains rather than on a separate line.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals that expired December 31, 1993, was retroactively reinstated and made permanent in April 1995. On 1994 returns, Oregon allowed this deduction under a separate law.
- Moving expenses were changed from an itemized deduction to an adjustment, and some of the requirements were made more stringent. For 1994 returns, Oregon followed prior federal law until the Legislature reconnected to federal law as of April 15, 1995.
- Other federal law provisions affected by the reconnect are:
 - employer-provided educational assistance deductions.
 - depreciation of non-residential 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.
- The thresholds for limiting federal personal exemption deductions were increased to: joint returns, \$172,050; single returns, \$114,700; head of household returns, \$143,350; and married filing separate returns, \$86,025.
- Oregon law follows federal law as of April 15, 1995. Most items are treated the same on Oregon returns and federal returns. Unused business credits that may be taken as a deduction on the federal return, how-

ever, are not allowed on the Oregon return. They require an Oregon addition.

- Military active duty pay continues to be subtracted from Oregon income if it was earned outside Oregon.
- The minimum age requirement for retirement income credit and special Oregon medical deduction is 60.

Tax year 1996:

- Oregon law follows federal law as of April 15, 1995.

Federal law:

- Federal tax rates were 15, 28, 31, 36, and 39.6 percent except for capital gains, which were taxed at 28 percent.
- Federal personal exemptions were \$2,550. The phase-out thresholds were \$176,950 for joint returns, \$147,450 for head of household returns, \$117,950 for single returns, and \$88,475 for married filing separate returns.
- The thresholds for federal limitations for itemized deductions were increased to \$117,950 or \$58,975 if married filing a separate return.

Oregon Law:

- Certain depreciation differences due to the Omnibus Budget Reconciliation Act of 1993 require a one-time adjustment on the 1996 tax return or an amended 1993 or 1994 return. If an Oregon addition or subtraction was taken for 1993 or 1994 for Section 179 expense, the taxpayer may either amend the 1993 or 1994 return or take a one-time adjustment on the 1996 Oregon return. For assets placed in service between 1981 and 1985 (ACRS assets), the taxpayer must make a one-time adjustment on the 1996 return to align the Oregon basis with the federal basis. The one-time adjustment does not apply to depreciation of non-residential real property placed in service in 1993 or 1994. Instead, the 1993 or 1994 return must be amended.
- Beginning in 1996, gain on the sale of certain business assets may be deferred if the proceeds are reinvested in qualifying business assets within six months. The “Oregon deferral of reinvested gain” subtraction was added to form 40.
- The addition for the “federal election on interest and dividends of a minor child” was combined with other additions on Oregon Form 40.
- The minimum age requirement for retirement income credit and special Oregon medical deduction is 60.

Tax year 1997:

- Oregon law is now permanently tied to federal law. Most items are treated the same way on Oregon and federal returns.

Federal law:

- Federal tax rates were 15, 28, 31, 36, and 39.6 percent except for capital gains. For individuals, the maximum long-term capital gain tax rates for sales or exchanges of property after May 6, 1997, were 20 percent for taxpayers in the 28 percent or greater tax bracket, and 10 percent for taxpayers in the 15 percent tax bracket.
- Standard deductions were \$4,150 for single filers, \$6,900 for joint returns, \$3,450 for married filing separate returns, and \$6,050 for head of household. Additional standard deductions for those over age 65 or blind were \$1,000 for single or head of household filers and \$800 for married filing either joint or separate returns. For filers with zero exemptions, the standard deduction was the larger of \$650 or the amount of earned income up to the amount of the appropriate standard deduction based on filing status.
- Itemized deductions were limited for taxpayers with adjusted gross income over \$121,200, (\$60,600 if married filing a separate return).
- Deductions for personal exemptions increased to \$2,650. The deduction is phased out for high income taxpayers with adjusted gross income over \$181,800 for joint returns, \$151,500 for head of household returns, \$121,200 for single returns, or \$90,900 for separate returns.
- Medical savings are a new federal adjustment allowed to persons covered only under a high deductible health plan.

- The maximum individual retirement arrangement (IRA) for a spouse with little or no income has been increased to \$2,000.
- A new tax credit may be claimed for qualified adoption expenses paid in 1997. The maximum credit is \$5,000, (\$6,000 for a child with special needs).

Oregon law:

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

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%
1987 - Present							
	Single and Separate			Joint and Head of Household			
	Bracket 1	Bracket 2	Bracket 3	Bracket 1	Bracket 2	Bracket 3	
Tax Rate	5.0%	7.0%	9.0%	5.0%	7.0%	9.0%	
1987 - 1992	To 2,000	2,000 to 5,000	5,000 +	To 4,000	4,000 to 10,000	10,000 +	
1993*	To 2,050	2,050 to 5,150	5,150 +	To 4,100	4,100 to 10,300	10,300 +	
1994*	To 2,100	2,100 to 5,250	5,250 +	To 4,200	4,200 to 10,500	10,500 +	
1995*	To 2,150	2,150 to 5,400	5,400 +	To 4,300	4,300 to 10,800	10,800 +	
1996*	To 2,200	2,200 to 5,550	5,550 +	To 4,400	4,400 to 11,100	11,100 +	
1997*	To 2,250	2,250 to 5,700	5,700 +	To 4,500	4,500 to 11,400	11,400 +	

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

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

Personal Exemption Deductions 1930 - 1982*

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

Personal Exemption Credits 1983 - 1997**

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

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

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

Appendix III. Glossary of Terms

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

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

Adjustments. Adjustments include IRA deductions, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh retirement plan and self-employed SEP deduction, penalty on early withdrawal of savings, and alimony paid. These adjustments are subtracted 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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Non-resident 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 earned income credit. New credit in 1997, equal to 5 percent of the federal earned income credit. Unlike the federal credit, it is not refundable.

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

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

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

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

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

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

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

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

income from rentals, royalties, estates, and trusts. Reported in Table D7 as “Miscellaneous Income.”

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

Returns (number of). The number of returns filed. For low AGI levels, this figure can be misleading. For example, the Oregon Department of Revenue receives returns each year from individuals who are claimed as dependents on their parents’ returns but who receive individual earnings. Dependents who receive over \$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.” Approximately 110 thousand 1997 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. Oregon is required by law to refund excess revenue when revenues collected for the biennium are more than 2 percent higher than was forecast at the time the budget was adopted. The refund was given as a tax credit in 1985, 1987, and 1989. The 1995 Legislature changed the law governing the way in which surplus revenue is returned to personal income taxpayers. Up through 1993, refunds were made in the form of a credit on the tax return for the second year of the biennium. Starting in 1995, refunds were made as direct payments to taxpayers based on their tax liability for the first year of the biennium.

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

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

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

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

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

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

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

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

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

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

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

