

Oregon

Personal Income Tax

Annual Statistics

Tax Year 1994

Oregon
Department
of Revenue

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Oregon Personal Income Tax Annual Statistics

Tax Year 1994

Table of Contents

Page	Subject
-------------	----------------

iii	List of Tables
1	Introduction and Highlights
3	Section 1: Historical Trends
13	Section 2: Summary of Oregon Personal Income Tax Law for 1994
17	Section 3: Tables for All Returns
31	Section 4: Tables for Full-Year Resident Returns
101	Section 5: Exhibits and Tables for Part-Year Resident and Nonresident Returns
111	Section 6: Exhibits and Tables for All Returns by County
121	Section 7: Tables for Individual Counties and Other States
165	Appendix I: Tax Law Changes 1980 to 1994
169	Appendix II: Personal Income Tax Rates and Personal Exemptions
171	Appendix III: Glossary of Terms

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List of Tables

Table	Subject	Page	Table	Subject	Page
HISTORICAL TRENDS					
1	Personal income tax revenue 1980–1994....	6	D7	Miscellaneous income	42
2	Total adjusted gross income 1980–1994	7	D8	Farm income	43
3	Oregon personal income tax information and selected economic indicators 1984–1994.....	8	D9	Other income.....	44
4	Average tax due and effective tax rate by AGI category 1984–1994.....	9	D10	Unknown income	45
5	Distribution of filers and tax due by AGI level 1984–1994.....	10	E	Adjustments to income	46
6	Distribution of positive AGI by AGI level 1984–1994.....	11	E1	IRA and KEOGH retirement adjustments.....	47
7	Sources of adjusted gross income 1984–1994.....	12	E2	Self-employed health insurance and self- employment tax	48
ALL 1994 RETURNS					
A	Income and tax	19	E3	Alimony paid and forfeited interest penalty	49
B	Average income and tax.....	20	F	Oregon adjustments to federal adjusted gross income	50
C	Distribution by type of return	21	F1	Municipal bond interest, income of minor children, and other additions	51
D	Sources of adjusted gross income	22	F2	Federal tax, taxable Social Security, and Oregon tax refund	52
E	Adjustments to income.....	23	F3	Interest on U.S. bonds and other subtractions	53
F	Oregon adjustments to federal adjusted gross income	24	G	Credits against state tax	54
G	Credits against state tax.....	25	G1	Exemption, elderly, and child care credits.....	55
H	Distribution by number of personal exemptions.....	26	G2	Retirement income credit, taxes paid to other states, political credit, and other credits.....	56
H1	Distribution of returns reporting disa- bility or disabled child exemptions	27	H	Distribution by number of personal exemptions	57
I	Distribution of returns reporting addi- tional standard deductions for those 65 and older or blind.....	28	H1	Distribution of returns reporting disability or disabled child exemptions	58
J	Oregon tax payments, refunds, and donations	29	I	Distribution of returns reporting addi- tional standard deductions for those 65 and older or blind	59
K	Oregon itemized deduction, state tax itemized on federal return, and Oregon Medical Deduction	30	J	Oregon tax payments, refunds, and donations.....	60
FULL-YEAR 1994 RETURNS					
A	Income and tax	33	J1	Withholding and estimated tax payments	61
B	Average income and tax.....	34	J2	Tax paid with return, tax refund due and zero balance	62
D	Sources of adjusted gross income	35	J3	Donations to Nongame Wildlife and AIDS/HIV Education funds	63
D1	Wage, interest, and dividend income	36	J4	Donations to Child Abuse Prevention, Alzheimer’s Research, and Stop Domestic Violence funds.....	64
D2	Tax refund, alimony, and unemployment income.....	37	K	Oregon itemized deduction, state tax itemized on federal return, and Oregon Medical Deduction.....	65
D3	IRA distributions, pensions, and taxable Social Security income	38	L	Federal taxes and credits	66
D4	Business income	39	L1	Federal basic tax, added tax, and alternative minimum tax.....	67
D5	Capital gains income.....	40	L2	Federal tax from prior years, federal tax on IRAs, and net federal tax.....	68
D6	Supplemental income.....	41	L3	Federal child care, elderly, and foreign tax credits	69

L4	Federal other credits, total credits, and earned income credit	70
----	--	----

**SELECTED GROUPS:
FULL-YEAR 1994 RETURNS**

A	Taxable returns.....	71
A	Nontaxable returns.....	72
A	Standard deduction returns.....	73
A	Itemized returns	74
A	Single.....	75
B	Single, family size—zero	76
B	Family size—one.....	77
B	Family size—two	78
B	Family size—three.....	79
B	Family size—four+	80
A	Joint	81
B	Joint, family size—one	82
B	Family size—two	83
B	Family size—three.....	84
B	Family size—four.....	85
B	Family size—five	86
B	Family size—six.....	87
B	Family size—seven.....	88
B	Family size—eight+.....	89
A	Head-of-household.....	90
B	Head-of-household, family size—one.....	91
B	Family size—two	92
B	Family size—three.....	93
B	Family size—four.....	94
B	Family size—five+	95
A	Separate	96
B	Separate, family size—one.....	97
B	Family size—two	98
B	Family size—three+	99

**SELECTED GROUPS: PART-YEAR AND
NONRESIDENT 1994 RETURNS**

8	Taxpayers Moving to and from Oregon.....	103
9	Number of Income Tax Filers Moving to Oregon, by County.....	104
10	Number of Income Tax Filers Moving from Oregon, by Destination.....	105
A	Part-year	106
A	Nonresident.....	107
A	Part-year taxable	108
A	Nonresident taxable	109

ALL 1994 RETURNS BY COUNTY

11	Distribution of returns, AGI, and tax due by county, 1993 and 1994.....	113
12	Average adjusted gross income by Oregon counties	114

13	Average tax due by Oregon counties.....	115
14	Effective income tax rates by Oregon counties.....	116
A	Income and tax	117
B	Average income and tax.....	118
C	Distribution of returns by type.....	119
D	Sources of adjusted gross income	120

**INDIVIDUAL COUNTIES AND
OTHER STATES**

A	Baker County.....	123
A	Benton County.....	124
A	Clackamas County	125
A	Clatsop County	126
A	Columbia County.....	127
A	Coos County	128
A	Crook County	129
A	Curry County	130
A	Deschutes County.....	131
A	Douglas County	132
A	Gilliam County	133
A	Grant County.....	134
A	Harney County	135
A	Hood River County	136
A	Jackson County	137
A	Jefferson County	138
A	Josephine County	139
A	Klamath County.....	140
A	Lake County	141
A	Lane County	142
A	Lincoln County	143
A	Linn County.....	144
A	Malheur County	145
A	Marion County.....	146
A	Morrow County.....	147
A	Multnomah County	148
A	Polk County	149
A	Sherman County	150
A	Tillamook County	151
A	Umatilla County.....	152
A	Union County	153
A	Wallowa County	154
A	Wasco County	155
A	Washington County.....	156
A	Wheeler County.....	157
A	Yamhill County	158
A	Clark County, Washington	159
A	Other Washington	160
A	All California	161
A	All Idaho.....	162
A	All other states	163

Introduction and Highlights

The personal income tax is the State of Oregon's largest source of revenue, accounting for 82.5 percent of General Fund revenues in fiscal year 1994–95. Because it is the State's dominant revenue source, income tax information is important in making accurate revenue forecasts and in assessing the revenue impacts of tax law changes.

This report is presented to provide 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 1994 and historical tables and graphs comparing the 1994 data to previous years. All 1994 income tax returns received by the Department of Revenue in 1995 are included in the report.

The report consists of seven sections and three appendices. Section 1 contains historical tables and graphs comparing 1994 personal income tax data to previous years. Section 2 provides a summary of personal income tax law effective in 1994 along with the 1994 tax rate charts.

Sections 3 through 7 contain detailed tables for tax year 1994. Section 3 presents data for all returns filed, Section 4 for full-year resident returns, and Section 5 for part-year and nonresident returns. Section 6 has data by county and Section 7 has data for individual counties and other states.

Appendix I contains a synopsis of tax law changes from 1980 to 1994 which should be considered when comparing the data from various tax years. Appendix II contains charts of tax rates and personal exemption deductions and credits over the years. Appendix III provides a glossary of terms used in this report.

Highlights

- The Oregon Department of Revenue received 1.42 million 1994 personal income tax returns during 1995, a 2.8 percent increase from 1993.
- Personal income tax revenue from 1994 returns totaled \$2.4 billion, up only 0.5 percent over 1993, after the 1994 surplus refunds are subtracted. Surplus refunds of \$157.5 million, 6.27 percent of 1994 tax liability, were returned to taxpayers by check on December 1, 1995. Without the surplus refund, 1994 personal income tax revenue would have been up 7.2 percent over 1993.
- Total personal income, taxable and non-taxable, of Oregonians rose 6.6 percent to \$63 billion. Without the surplus refunds tax due would have been 4.0 percent of personal income, the same as in 1993.

After subtracting the surplus refunds, tax due was 3.7 percent of personal income.

- The total adjusted gross income of Oregon filers was \$44.3 billion in 1994, up 6.2 percent from 1993. For full-year residents, adjusted gross income was \$41.5 billion, up six percent from 1993.
- The fastest growing components of income were rent, partnership, and S-corporation income and other income, each up 14 percent from 1993, and pension income, up 13 percent.
- Oregon farmers continued to experience net losses, and the magnitude of the net loss increased from \$133 million in 1993 to \$159 million in 1994.
- The total 1994 tax liability of full-year residents, after deducting the surplus refund, was \$2.2 billion, only 0.2 percent higher than in 1993. The average tax liability was \$1,742, down from \$1,783 in 1993. The average surplus refund was \$116.
- The average adjusted gross income of full-year residents rose 3.4 percent to \$32,777. Over the same period the Consumer Price Index rose 2.9 percent, so incomes grew faster than inflation.
- Among full-year resident filers, 65 percent received tax refunds averaging \$385, while 29 percent owed additional tax when filing their returns, an average of \$570. The remaining 6 percent of filers had a zero balance. The payment due or refund is based on tax due before subtracting the surplus refund.

Oregon Personal Income Tax Selected Data Elements, 1993 and 1994 (Dollars in millions except where indicated)

	1993	1994	% Chg
Number of Returns	1381832	1,420,871	2.8%
Full Year	1235970	1,267,485	2.5%
Part Year & Nonresident	145862	153,386	5.2%
Adjusted Gross Income	\$41,709	\$44,296	6.2%
Full Year	\$39,184	\$41,545	6.0%
Part Year & Nonresident	\$2,525	\$2,751	9.0%
Taxable Income	\$32,708	\$34,895	6.7%
Full Year	\$30,629	\$32,570	6.3%
Part Year & Nonresident	\$2,078	\$2,324	11.8%
Tax Due	\$2,344	\$2,357	0.5%
Full Year	\$2,204	\$2,208	0.2%
Part Year & Nonresident	\$141	\$149	0.6%
Avg. Tax Due (dollars)	\$1,696	\$1,659	-2.2%
Full Year	\$1,783	\$1,742	-2.3%
Part Year & Nonresident	\$965	\$972	.7%
Effective Tax Rate*	5.6%	5.3%	-5.3%
Full Year	5.6%	5.3%	-5.5%
Part Year & Nonresident	5.6%	5.4%	-2.8%
Personal Income	\$59,281	\$63,167	6.6%

* Tax Due divided by Adjusted Gross Income

Section 1. Historical Trends

This section presents data for the 1994 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 1994.

2 Percent Surplus Kicker

The 1995 Legislative session changed the law governing the method of returning unanticipated surplus revenue to personal income taxpayers. Under the “two percent kicker” law passed in 1979, all General Fund money is divided into two pots, corporate taxes and all other revenues. If actual General Fund revenues in either pot come in more than two percent higher than was forecast at the time the biennium budget was adopted, all the money in excess of the close of session forecast, including the two percent trigger, is returned to taxpayers .

Surplus refunds for the 1985, 1987, and 1989 biennia were returned to personal income taxpayers through tax credits on the return for the second year of the biennium. The surplus percentages were 7.7 percent on 1985 returns, 16.6 percent on 1987 returns, and 9.8 percent on 1989 returns. 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.

General Fund revenue for the 1993–1995 biennium in the “all other” pot exceeded the estimate by \$163.6 million, or 2.8 percent. The unanticipated excess revenue, less processing costs, was refunded to personal income taxpayers by a check mailed to them by December 1, 1995 for 6.27 percent of their 1994 tax liability.

Total Oregon Tax Revenue and Adjusted Gross Income

For the 1994 tax year, Oregon personal income tax revenue before deducting the surplus refund was \$170 million higher than the 1993 level, an increase of 7.2 percent. Net of the \$157.5 million surplus refund sent to taxpayers, 1994 personal income tax revenue increased only \$12.3 million, or 0.5 percent, over the 1993 level. Exhibit 1 shows a history of Oregon personal income tax revenue from 1980 to 1994. Over that period, revenues have grown every year except 1985 and 1987, although growth rates have varied dramatically from year to year. Much of the volatility in

growth rates is attributable to the “two percent kicker” law described above.

As shown by the last two columns of Exhibit 1, in the absence of the two percent kicker, Oregon would have experienced a much less volatile revenue stream from the personal income tax. The final column also shows that revenue grew relatively slowly in 1990 and 1991 after very rapid growth in 1988 and 1989. The slowing of revenue growth is a result of the sluggish growth in employment and incomes in 1990 and 1991. In 1992 growth accelerated again, to 9.8 percent over the prior year. In 1993 growth remained strong, with revenue growing 9.4 percent. Growth slowed to 7.2 percent in 1994. After deducting the surplus refund, 1994 revenue grew only 0.5 percent over 1993.

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.

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.

Personal Income Tax Information and Economic Indicators

Exhibit 3 presents Oregon personal income tax information and selected economic and demographic indicators from 1984 to 1994. This information is useful in relating changes in economic activity to changes in revenue.

Oregon’s population, as estimated by the Center for Population Research and Census at Portland State University, grew more slowly in 1994 than in 1993, 1.4 percent after an increase of 2 percent in 1993. Between 1993 and 1994 the number of Oregon tax returns filed increased 2.8 percent, with the 5.2 percent growth in the number of part-year and non-resident returns exceeding the 2.5 percent growth in the number of full-year returns. Nonagricultural employment grew by 4.2 percent in 1994, up from 2.7 percent in 1993.

The adjusted gross income of full-year Oregon filers grew by 6 percent in 1994, down from 7.3 percent in 1993.

Without the surplus refund, 1994 total income tax as a percent of personal income would have remained the same as in 1993, four percent. Less the surplus refund returned to taxpayers, tax due was 3.7 percent of personal income. Personal income includes income from both taxable and non-taxable sources. This percentage has been relatively stable since 1984, ranging from 3.5 to 4.0 percent, except for 1985, 1987, and 1989 when substantial surplus refunds were returned to taxpayers through tax credits on their returns.

Distributions by Adjusted Gross Income Level

Exhibit 4 presents average tax due and effective tax rates by adjusted gross income level from 1984 to 1994 for full-year resident filers. Tax due is the amount of tax liability after subtracting credits and surplus refunds. The effective tax rate is tax due as a percent of adjusted gross income.

Starting in 1993, Oregon indexed its income tax brackets to inflation to prevent taxpayers from being forced into a higher brackets simply by inflation. The effect of this change has been to reduce or eliminate the growth in the effective tax rate. From 1993 to 1994, due to the surplus refund, average tax due decreased in all of the positive income categories. Average tax due increased by \$20 in the negative income category due to exceptionally high Oregon additions. Aside from the negative income category, effective tax rates decreased from 1993 rates, due to the surplus refund.

Exhibit 5 illustrates that the distributions of number of returns and tax due shifted into higher income categories between 1993 and 1994, continuing a trend seen throughout the 1980s as prices and incomes increased. The percentage of taxpayers in income categories under \$50 thousand declined and the number in over \$50 thousand increased. Without the surplus refund, the shift to higher income categories would have caused average tax due for full-year filers to increase from \$1,783 to \$1,858, an increase of 4.2 percent. Because of the surplus refund, average tax due decreased \$41 to \$1,742 and the effective tax rate declined from 5.62 percent in 1993 to 5.31 percent in 1994.

As shown in Exhibit 6, the share of positive adjusted gross income fell at low and middle income levels, was the same as in 1993 at the \$50 – \$60 thousand level, and rose at income levels above \$60 thousand. In 1994, filers in the \$100 thousand and over income category reported \$9.1 billion, or 21.7 percent of total positive adjusted gross income, up from 20.5 percent in 1993. Just 3.4 percent of full-year returns reported adjusted gross income \$100 thousand or more, but these

taxpayers incurred 28.5 percent of the total tax liability.

Sources of Income

Exhibit 7 displays sources of income and adjustments to income for tax years 1984 to 1994. Adjustments are items listed on federal forms 1040 and 1040A that are subtracted from total income to compute adjusted gross income. For more detailed breakdowns of income sources and adjustments by adjusted gross income levels, see Tables D1 through D10 and E1 through E3 in Section 4.

Wages, salaries, and tips are the primary sources of income for Oregon taxpayers, comprising 70 percent of adjusted gross income in 1994. This share has fallen substantially from its 1984 level of 80 percent. Part of the drop is a result of a reporting change in 1987 that transferred income previously reported as wages to the “other income” category. Dividends and interest have declined from 12.4 percent of adjusted gross income in 1984 to 5.8 percent in 1994. During the same period, rent, partnership, and S-corporation income has increased from 0.4 percent to 5.3 percent of adjusted gross income and pension income has risen from 4.6 to 7.8 percent of AGI.

Part-year Residents

Oregon’s population has grown rapidly in recent years. From 1986 to 1994, the annual growth rate of 1.85 percent far exceeds the natural increase in population of about 0.6 percent per year. An expanding economy has attracted people to Oregon, resulting in a net in-migration of over 10 thousand taxpayer households per year for 1988 through 1994. Because the household size of migrants is about 2.0, net in-migration of 10,000 taxpayers represents an increase of 20,000 people.

Exhibits 8, 9, and 10 in section 5 give information about part-year residents entering or leaving Oregon. Exhibit 8 shows the total number of taxpayers moving to and from Oregon from 1988 through 1994. Net in-migration reached its peak in 1990 at 13,700, declined to 12,200 in 1991, then grew to almost 13,000 in 1992. After declining to slightly over 11,000 in 1993, net in-migration increased to 12,800 in 1994 when in-migration reached a high of 36,600.

Exhibit 9 shows the number and percent of in-migrants by county of destination. In 1994, as in previous years, in-migrants are drawn to counties roughly in proportion to existing populations. The three counties comprising the Portland metropolitan area attracted over 46 percent of the in-migrants. An additional 10 percent chose Lane county as their destination.

Exhibit 10 shows the number of taxpayers moving from Oregon each year by state of destination. Taxpayers moved from Oregon in 1994 to all 49 other states, Washington, D.C., Guam, Puerto Rico, the Virgin Islands and to other countries. The most frequent destinations were the nearby states of Washington, California, and Idaho, which attracted almost 53 percent of all out-migrants. Arizona was also a popular destination, attracting almost 5 percent of out-migrants.

County Data

Because the characteristics of taxpayers vary by geographic area within the state, sections 6 and 7 provide county-level information. Exhibit 11 shows a breakdown of number of returns, adjusted gross income, and total tax due by county, and the percent change from 1993 to 1994. Exhibits 12 and 13 are maps showing county averages of adjusted gross income and tax due, and Exhibit 14 shows effective tax rates by county.

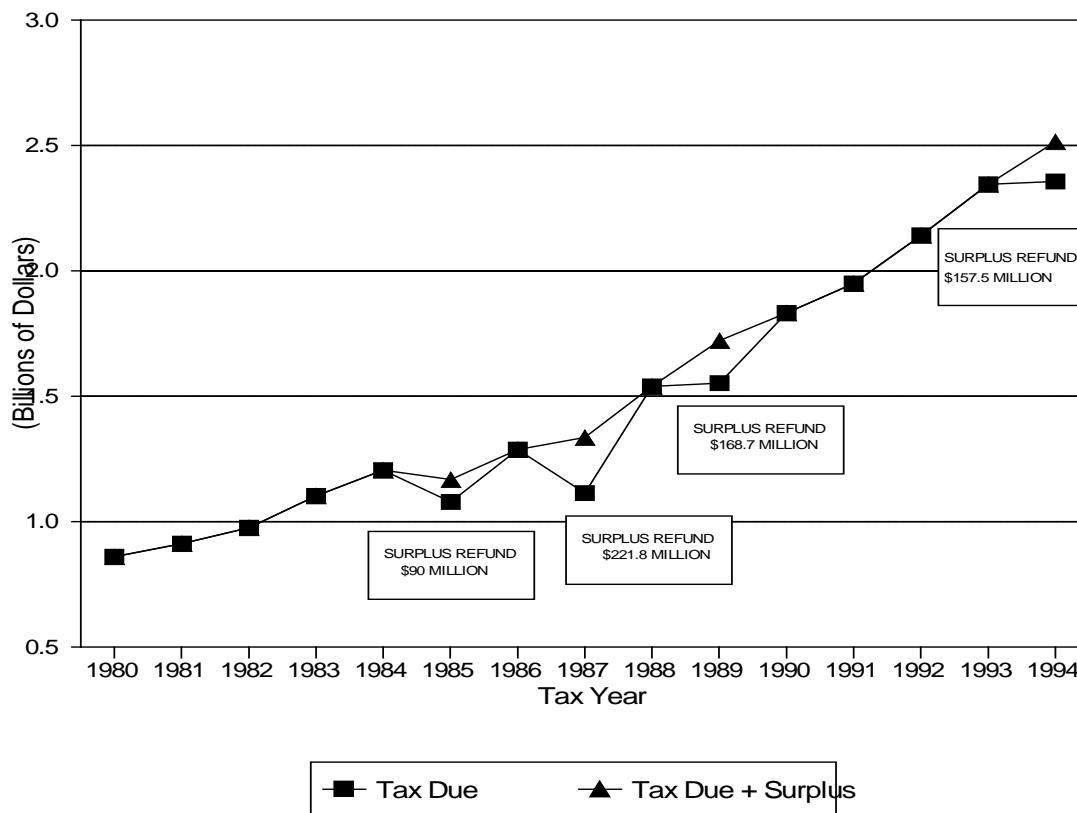
The three counties forming the Portland metropolitan area — Multnomah, Washington, and Clackamas — filed 40 percent of the tax returns, reporting 46.6 percent of the adjusted gross income and 48.4 percent of the total tax due. The Willamette Valley, comprised

of Lane, Linn, Benton, Polk, Marion, and Yamhill counties, accounts for an additional 24.3 percent of returns filed, 24.1 percent of adjusted gross income, and 23.4 percent of tax due. Despite this concentration of taxpayers in the Portland metropolitan area and the Willamette Valley, the two fastest growing counties in 1994 were Deschutes with 5.3 percent increase in returns filed and Jefferson with 5.0 percent, both in the central part of the state. The third and fourth fastest growing counties were Multnomah (4.3 percent) and Curry (4.0 percent). For adjusted gross income, the fastest growing counties were Yamhill (9.7 percent), Deschutes (9 percent), and Linn (8.8 percent). Due to the surplus refund, tax due declined for most counties. Among the few that increased, the fastest growing were Yamhill (3.8 percent), Linn (3.4 percent) and Deschutes (3.3 percent).

The maps in Exhibits 12 and 13 show that the counties with the highest average adjusted gross incomes and tax due are clustered in the Portland metropolitan area and the Willamette valley. Lower incomes and taxes due are found in the eastern and southern parts of the state, and along the coast. The map in Exhibit 14 shows that Washington and Clackamas counties have effective tax rates over 5.6 percent, followed by Benton and Multnomah counties, with over 5.4 percent.

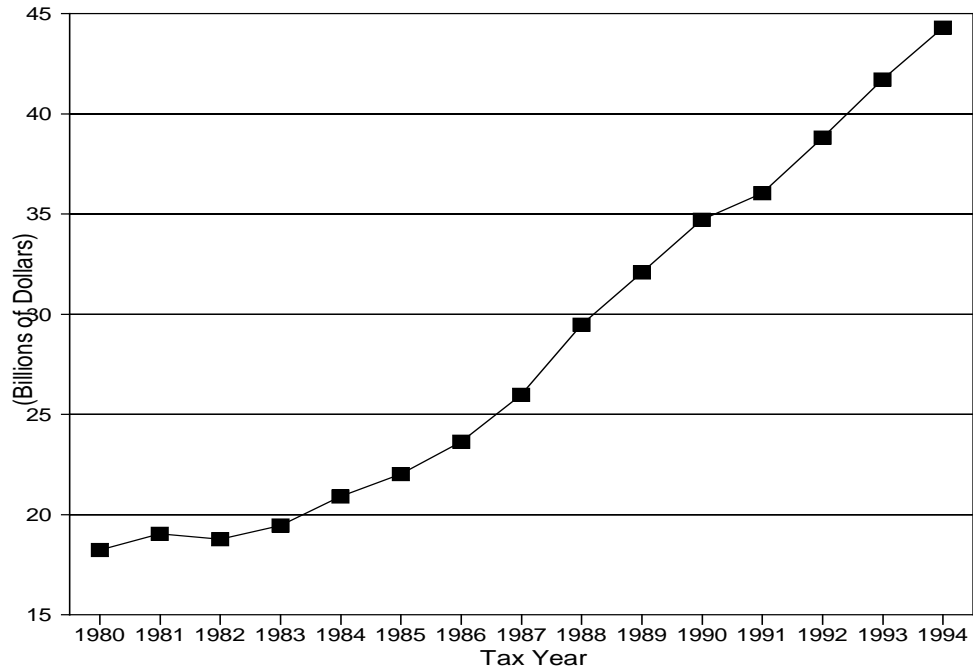
EXHIBIT 1

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



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

EXHIBIT 2
TOTAL ADJUSTED GROSS INCOME
ALL RETURNS 1980 TO 1994



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

EXHIBIT 3. OREGON PERSONAL INCOME TAX INFORMATION AND SELECTED ECONOMIC INDICATORS, 1984–1994

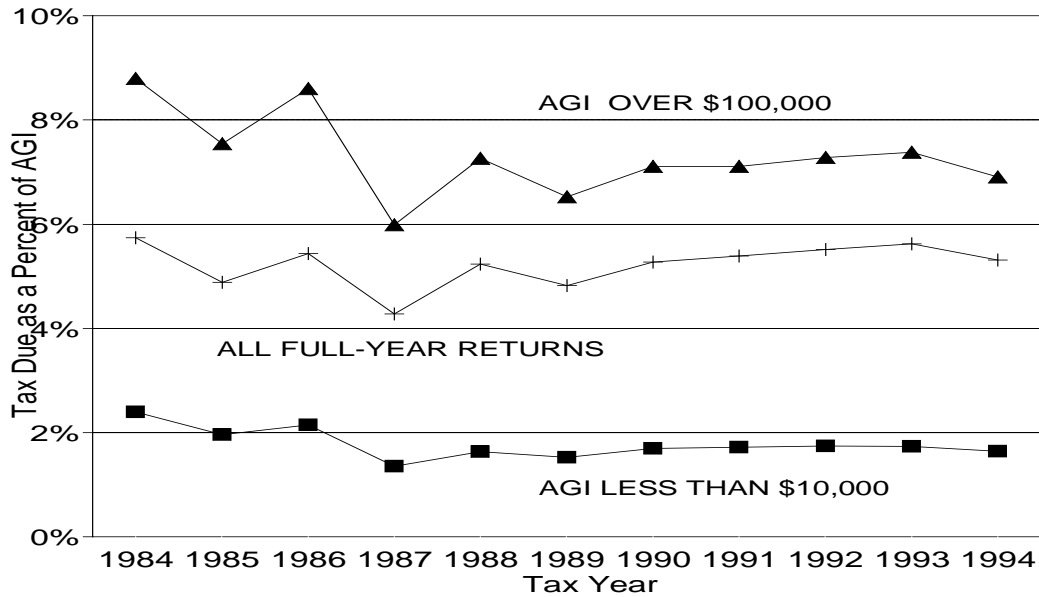
(ANNUAL LEVELS AND PERCENTAGE CHANGE FROM PRECEDING YEAR)

Year	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Total Returns	1,095,214 2.1	1,108,083 1.2	1,117,501 0.8	1,155,975 3.4	1,219,529 5.5	1,271,045 4.2	1,304,122 2.6	1,323,687 1.5	1,352,559 2.2	1,381,832 2.2	1,420,871 2.8
Full-year Returns:	1,004,574 1.5	1,013,471 0.9	1,018,518 0.5	1,050,218 3.1	1,104,981 5.2	1,146,127 3.7	1,176,920 2.7	1,194,895 1.5	1,211,927 1.4	1,235,970 2.0	1,267,485 2.5
* Total AGI (millions)	20,015 7.3	21,031 5.1	22,558 7.3	24,662 9.3	27,740 12.5	30,292 9.2	32,597 7.6	34,047 4.4	36,526 7.3	39,184 7.3	41,545 6.0
* Total Tax Due (thousands)	1,149,106 9.0	1,026,615 -10.7	1,225,123 19.3	1,054,352 -13.9	1,452,119 37.7	1,461,188 0.6	1,719,739 17.7	1,835,046 6.7	2,013,765 9.7	2,203,542 9.4	2,207,612 0.2
* Average AGI (dollars)	19,924 5.8	20,752 4.2	22,148 6.7	23,483 6.0	25,105 6.9	26,430 5.3	27,697 4.8	28,494 2.9	30,139 5.8	31,703 5.2	32,777 3.4
* Average Tax Due (dollars)	1,144 7.5	1,013 -11.5	1,203 18.8	1,004 -16.5	1,314 30.9	1,275 -3.0	1,461 14.6	1,536 5.1	1,662 8.2	1,783 7.3	1,742 -2.3
* Average Refund (dollars)	282 2.9	412 46.1	329 -20.1	515 56.5	265 -48.5	333 25.7	313 -6.0	315 0.6	339 7.6	369 8.8	385 4.3
Personal Income (millions)	32,741 8.6	34,493 5.4	36,356 5.4	38,265 5.3	41,327 8.0	45,452 10.0	49,162 8.2	51,874 5.2	55,569 6.9	59,281 6.6	63,167 6.6
Oregon Tax Due as a Percent of Personal Income **	3.7%	3.1%	3.5%	2.9%	3.7%	3.4%	3.7%	3.8%	3.9%	4.0%	3.7%
Wage & Salary Income (millions)	18,027 8.1	18,909 4.9	19,942 5.5	21,366 7.1	23,388 9.5	25,330 8.3	27,532 8.7	28,990 5.0	30,998 7.0	32,799 6.0	35,292 7.6
Portland CPI (1982-84=100)	102.8 3.8	106.7 3.8	108.2 1.4	110.9 2.5	114.8 3.5	120.5 5.0	127.4 5.7	133.8 5.1	139.9 4.5	144.7 3.5	148.9 2.9
Nonag. Employment (thousands)	1,006.3 4.1	1,029.5 2.3	1,058.1 2.8	1,099.5 3.9	1,155.8 5.1	1,209.2 4.6	1,252.0 3.5	1,244.7 -0.1	1,267.5 1.9	1,308.4 2.7	1,364.0 4.2
Population (thousands)	2,660 0.9	2,676 0.6	2,660 -0.6	2,690 1.1	2,741 1.9	2,791 1.8	2,856 2.3	2,930 2.6	2,979 1.7	3,038 2.0	3,082 1.4
Unemployment Rate(%)	9.4	8.8	8.5	6.2	5.8	5.7	5.5	6.0	7.5	7.2	5.4

* Full-year Returns

** All Returns

EXHIBIT 4
EFFECTIVE TAX RATES
FULL-YEAR RETURNS 1984 TO 1994



Average Tax Due:

AGI Level (\$000)	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Negative	51	47	72	8	6	10	12	20	9	6	26
0 - 10	121	100	110	68	81	76	85	87	88	88	83
10 - 20	668	556	604	439	526	478	523	519	514	509	477
20 - 30	1,377	1,160	1,256	947	1,130	1,030	1,111	1,128	1,134	1,132	1,064
30 - 40	2,053	1,722	1,852	1,474	1,755	1,611	1,734	1,774	1,777	1,775	1,667
40 - 50	2,768	2,298	2,475	2,050	2,435	2,232	2,391	2,461	2,465	2,466	2,312
50 - 60	3,542	2,952	3,191	2,670	3,170	2,895	3,103	3,193	3,194	3,199	2,978
60 - 100	5,188	4,324	4,709	3,821	4,590	4,185	4,508	4,588	4,630	4,675	4,355
100+	<u>16,633</u>	<u>13,949</u>	<u>16,742</u>	<u>11,059</u>	<u>14,606</u>	<u>12,858</u>	<u>13,936</u>	<u>13,441</u>	<u>14,239</u>	<u>15,498</u>	<u>14,417</u>
All Returns	1,144	1,013	1,203	1,004	1,314	1,275	1,461	1,536	1,662	1,783	1,742

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

AGI Level (\$000)	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Negative	-0.18%	-0.14%	-0.20%	-0.02%	-0.01%	-0.03%	-0.03%	-0.03%	-0.02%	-0.01%	-0.06%
0 - 10	2.39	1.96	2.14	1.35	1.63	1.52	1.70	1.72	1.74	1.73	1.64
10 - 20	4.55	3.78	4.10	2.98	3.57	3.24	3.55	3.52	3.49	3.46	3.24
20 - 30	5.56	4.68	5.07	3.83	4.57	4.17	4.50	4.57	4.59	4.58	4.31
30 - 40	5.96	4.99	5.35	4.26	5.06	4.64	4.99	5.10	5.10	5.10	4.79
40 - 50	6.25	5.18	5.57	4.60	5.47	5.00	5.36	5.51	5.52	5.52	5.17
50 - 60	6.53	5.44	5.87	4.90	5.82	5.31	5.69	5.85	5.85	5.86	5.45
60 - 100	7.10	5.92	6.45	5.24	6.27	5.70	6.14	6.24	6.28	6.32	5.87
100+	<u>8.79</u>	<u>7.54</u>	<u>8.60</u>	<u>5.99</u>	<u>7.26</u>	<u>6.52</u>	<u>7.11</u>	<u>7.11</u>	<u>7.28</u>	<u>7.38</u>	<u>6.91</u>
All Returns	5.74	4.88	5.43	4.28	5.23	4.82	5.27	5.39	5.51	5.62	5.31

**EXHIBIT 5. DISTRIBUTION OF NUMBER OF FILERS AND TAX DUE BY AGI LEVEL
FULL-YEAR RETURNS 1984 TO 1994**

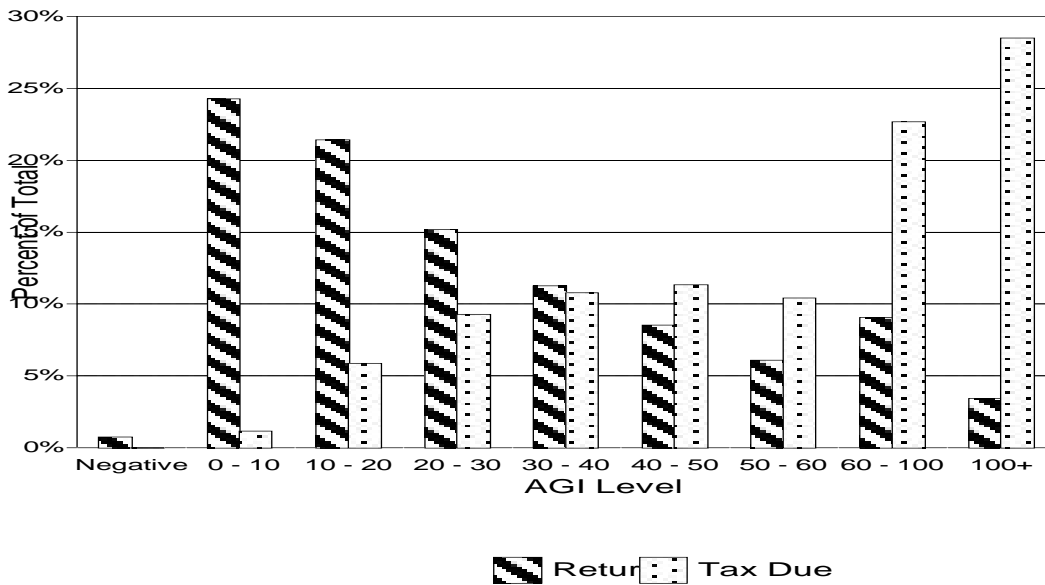
Percentage Distribution of Number of Full-Year Returns:

AGI Level (\$000)	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Negative	1.3%	1.2%	1.2%	1.1%	0.9%	0.8%	0.7%	0.7%	0.7%	0.7%	0.7%
0 - 10	33.7	32.6	31.5	31.1	30.4	28.9	27.6	26.4	25.3	24.8	24.3
10 - 20	24.7	24.5	23.9	23.3	22.8	22.7	22.4	22.3	22.0	21.8	21.4
20 - 30	18.7	18.1	17.7	16.9	16.4	16.1	16.0	15.9	15.7	15.4	15.2
30 - 40	11.4	11.7	11.9	11.7	11.7	11.8	11.7	11.7	11.6	11.4	11.3
40 - 50	5.5	6.1	6.7	6.9	7.4	7.8	8.1	8.4	8.6	8.6	8.5
50 - 60	2.2	2.7	3.2	3.9	4.3	4.6	5.0	5.3	5.7	5.9	6.1
60 - 100	2.0	2.3	3.0	4.0	4.6	5.3	6.1	6.8	7.7	8.3	9.1
100+	0.7	0.8	1.0	1.4	1.7	2.0	2.2	2.4	2.8	3.1	3.4
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)	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Negative	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0 - 10	3.6	3.2	2.9	2.1	1.9	1.7	1.6	1.5	1.3	1.2	1.2
10 - 20	14.4	13.4	12.0	10.2	9.1	8.5	8.0	7.6	6.8	6.2	5.9
20 - 30	22.5	20.7	18.5	16.0	14.1	13.0	12.2	11.7	10.7	9.8	9.3
30 - 40	20.5	19.9	18.4	17.1	15.6	14.9	13.9	13.6	12.4	11.4	10.8
40 - 50	13.2	13.9	13.8	14.1	13.7	13.6	13.3	13.4	12.7	11.9	11.3
50 - 60	6.9	7.8	8.5	10.3	10.3	10.5	10.7	11.1	11.0	10.6	10.4
60 - 100	8.8	10.0	11.6	15.1	16.2	17.5	18.9	20.4	21.4	21.7	22.7
100+	10.0	11.0	14.2	15.1	19.2	20.2	21.4	20.9	23.7	27.2	28.5
All Returns	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

DISTRIBUTION OF 1994 RETURNS & TAX DUE



**EXHIBIT 6. DISTRIBUTION OF POSITIVE AGI BY AGI LEVEL
FULL-YEAR RETURNS 1984 TO 1994**

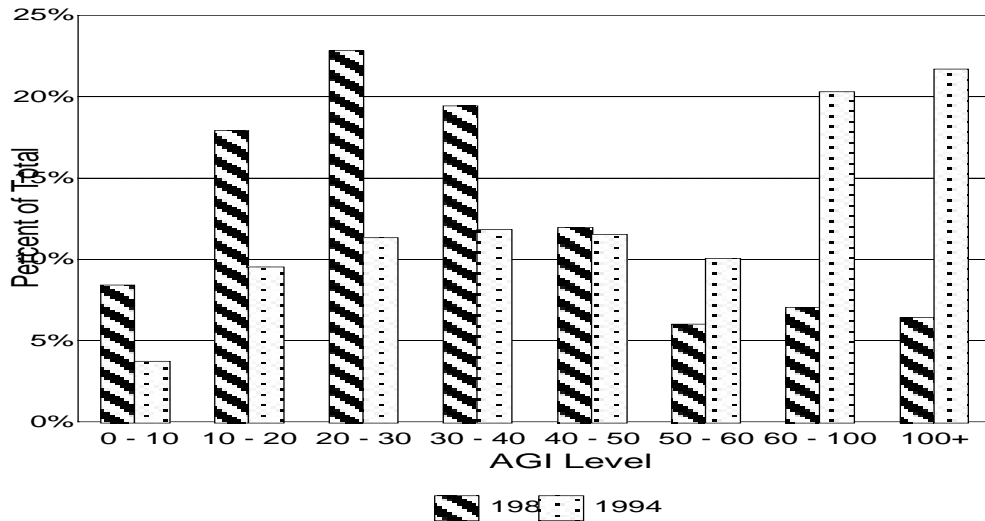
Distribution of Positive Adjusted Gross Income (\$millions):

AGI Level (\$000)	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
0 - 10	1,712	1,684	1,647	1,639	1,665	1,652	1,630	1,595	1,558	1,558	1,561
10 - 20	3,647	3,648	3,577	3,604	3,704	3,830	3,889	3,933	3,934	3,960	3,998
20 - 30	4,645	4,544	4,474	4,397	4,473	4,573	4,651	4,678	4,685	4,699	4,753
30 - 40	3,954	4,098	4,200	4,245	4,473	4,704	4,802	4,881	4,872	4,908	4,968
40 - 50	2,432	2,751	3,038	3,242	3,640	3,974	4,261	4,460	4,640	4,757	4,838
50 - 60	1,221	1,468	1,779	2,210	2,570	2,893	3,237	3,484	3,777	3,985	4,222
60 - 100	1,432	1,739	2,210	3,040	3,746	4,482	5,305	5,990	6,871	7,566	8,524
100+	<u>1,304</u>	<u>1,496</u>	<u>2,023</u>	<u>2,660</u>	<u>3,835</u>	<u>4,520</u>	<u>5,165</u>	<u>5,387</u>	<u>6,552</u>	<u>8,130</u>	<u>9,109</u>
Total	20,348	21,427	22,948	25,037	28,106	30,627	32,940	34,407	36,890	39,563	41,975

Percentage Distribution of Positive Adjusted Gross Income:

AGI Level (\$000)	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
0 - 10	8.4%	7.9%	7.2%	6.5%	5.9%	5.4%	4.9%	4.6%	4.2%	3.9%	3.7%
10 - 20	17.9	17.0	15.6	14.4	13.2	12.5	11.8	11.4	10.7	10.0	9.5
20 - 30	22.8	21.2	19.5	17.6	15.9	14.9	14.1	13.6	12.7	11.9	11.3
30 - 40	19.4	19.1	18.3	17.0	15.9	15.4	14.6	14.2	13.2	12.4	11.8
40 - 50	12.0	12.8	13.2	12.9	12.9	13.0	12.9	13.0	12.6	12.0	11.5
50 - 60	6.0	6.9	7.8	8.8	9.1	9.4	9.8	10.1	10.2	10.1	10.1
60 - 100	7.0	8.1	9.6	12.0	13.3	14.6	16.1	17.4	18.6	19.1	20.3
100+	6.4	7.0	8.8	10.6	13.6	14.8	15.7	15.7	17.8	20.5	21.7
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**DISTRIBUTION OF POSITIVE AGI
1984 AND 1994**



**EXHIBIT 7. SOURCES OF ADJUSTED GROSS INCOME
FULL-YEAR RETURNS 1984 THROUGH 1994**

Source of Income (millions of dollars)	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	Change: 1993 to 1994	
												Amount	%
Wages, Salaries, Tips	16,097	16,867	17,600	18,090	19,720	21,300	22,993	24,195	25,867	27,317	29,004	1,686	6.2
Taxable Dividends & Interest	2,485	2,439	2,323	2,290	2,502	2,862	3,023	2,891	2,547	2,450	2,418	-32	-1.3
Net Business Income	751	816	965	1,133	1,414	1,600	1,764	1,788	1,993	2,094	2,197	103	4.9
Property Sales	483	557	991	1,015	1,018	1,224	1,183	1,172	1,450	2,109	1,970	-139	-6.6
Taxable Pensions	917	1,144	1,308	1,461	1,720	1,906	2,164	2,444	2,654	2,863	3,223	360	12.6
Rent, Partnership, S-Corp	85	101	186	416	800	953	1,095	1,171	1,510	1,949	2,221	271	13.9
Net Farm Income	-165	-187	-139	-91	-55	-55	-67	-91	-92	-133	-159	-26	-19.3
Other Income	140	118	178	655	939	797	877	927	1,063	1,031	1,173	142	13.7
Adjustments *	-767	-824	-855	-307	-319	-294	-434	-450	-464	-497	-502	-5	-0.9
Total Adjusted Gross Income	20,026	21,031	22,558	24,662	27,740	30,292	32,597	34,048	36,527	39,184	41,545	2,361	6.0

Composition (%)	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	Change: 1993 to 1994	
Wages, Salaries, Tips	80.4%	80.2%	78.0%	73.4%	71.1%	70.3%	70.5%	71.1%	70.8%	69.7%	69.8%	0.10	
Taxable Dividends & Interest	12.4%	11.6%	10.3%	9.3%	9.0%	9.4%	9.3%	8.5%	7.0%	6.3%	5.8%	-0.43	
Net Business Income	3.8%	3.9%	4.3%	4.6%	5.1%	5.3%	5.4%	5.3%	5.5%	5.3%	5.3%	-0.06	
Property Sales	2.4%	2.6%	4.4%	4.1%	3.7%	4.0%	3.6%	3.4%	4.0%	5.4%	4.7%	-0.64	
Taxable Pensions	4.6%	5.4%	5.8%	5.9%	6.2%	6.3%	6.6%	7.2%	7.3%	7.3%	7.8%	0.45	
Rent, Partnership, S-Corp	0.4%	0.5%	0.8%	1.7%	2.9%	3.1%	3.4%	3.4%	4.1%	5.0%	5.3%	0.37	
Net Farm Income	-0.8%	-0.9%	-0.6%	-0.4%	-0.2%	-0.2%	-0.2%	-0.3%	-0.3%	-0.3%	-0.4%	-0.04	
Other Income	0.7%	0.6%	0.8%	2.7%	3.4%	2.6%	2.7%	2.7%	2.9%	2.6%	2.8%	0.19	
Adjustments *	-3.8%	-3.9%	-3.8%	-1.2%	-1.1%	-1.0%	-1.3%	-1.3%	-1.3%	-1.3%	-1.2%	0.06	
Total AGI	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		

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

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

Section 2: Summary of Oregon Personal Income Tax Law for 1994

The 1995 legislative session reconnected Oregon law for 1994 returns retroactively to federal law as of April 15, 1995. The provisions in the Omnibus Budget Reconciliation Act of 1993 included new federal rules for moving expenses, employer-provided educational assistance deductions, depreciation of nonresidential property, amortization of goodwill and related intangibles, business meals and entertainment, and the election to expense certain tangible property (Section 179 expenses).

The chart on the following page outlines the steps in computing Oregon tax liability. The table at the bottom of this page contains the 1994 tax rates for single and married filing separately, and for joint and head of household returns. Beginning in 1993, tax brackets were indexed for inflation, using the United States Consumer Price Index (CPI) as the gauge of inflation.

Full-year Residents

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

1. Additions to Oregon AGI
 - a. Interest on government bonds of other states.
 - b. Federal election on interest and dividends of a minor child.
 - c. Other additions.
2. Subtractions from Oregon AGI
 - a. Federal income taxes (limited to \$3,000, \$1,500 if married filing separately).
 - b. Federally taxable Social Security income included on Federal Form 1040.
 - c. Oregon income tax refund included in AGI.
 - d. Interest on U. S. bonds.

e. Other subtractions.

3. Subtract either the appropriate standard or itemized deductions from federal return reduced by the amount of state income tax included as an itemized deduction.

Standard deductions for 1994 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

4. If itemizing, subtract special Oregon medical deduction.

To determine Oregon tax before credits for full-year residents, multiply the taxable balance by the tax rates from the 1994 tax rate charts below, or use the tables in the tax booklet.

Part-year Residents and Nonresidents

For part-year residents, tax rates are applied to the sum of Oregon and non-Oregon income, and the resulting tax is apportioned based on the ratio of Oregon income to federal income. For nonresidents, federal tax and standard or itemized deductions are apportioned based on the ratio of Oregon income to federal income, and the tax rates applied to income from Oregon sources. Credits are apportioned for both part-year residents and nonresidents.

1994 Tax rate charts

Tax rate chart A:

For persons filing Single, or Married filing separately

If your taxable income is:

Not over \$2,100.....	5% of taxable income
Over \$2,100 but not over \$5,250	\$105 plus 7% of excess over \$2,100
Over \$5,250	\$326 plus 9% of excess over \$5,250

Your tax is:

Tax rate chart B:

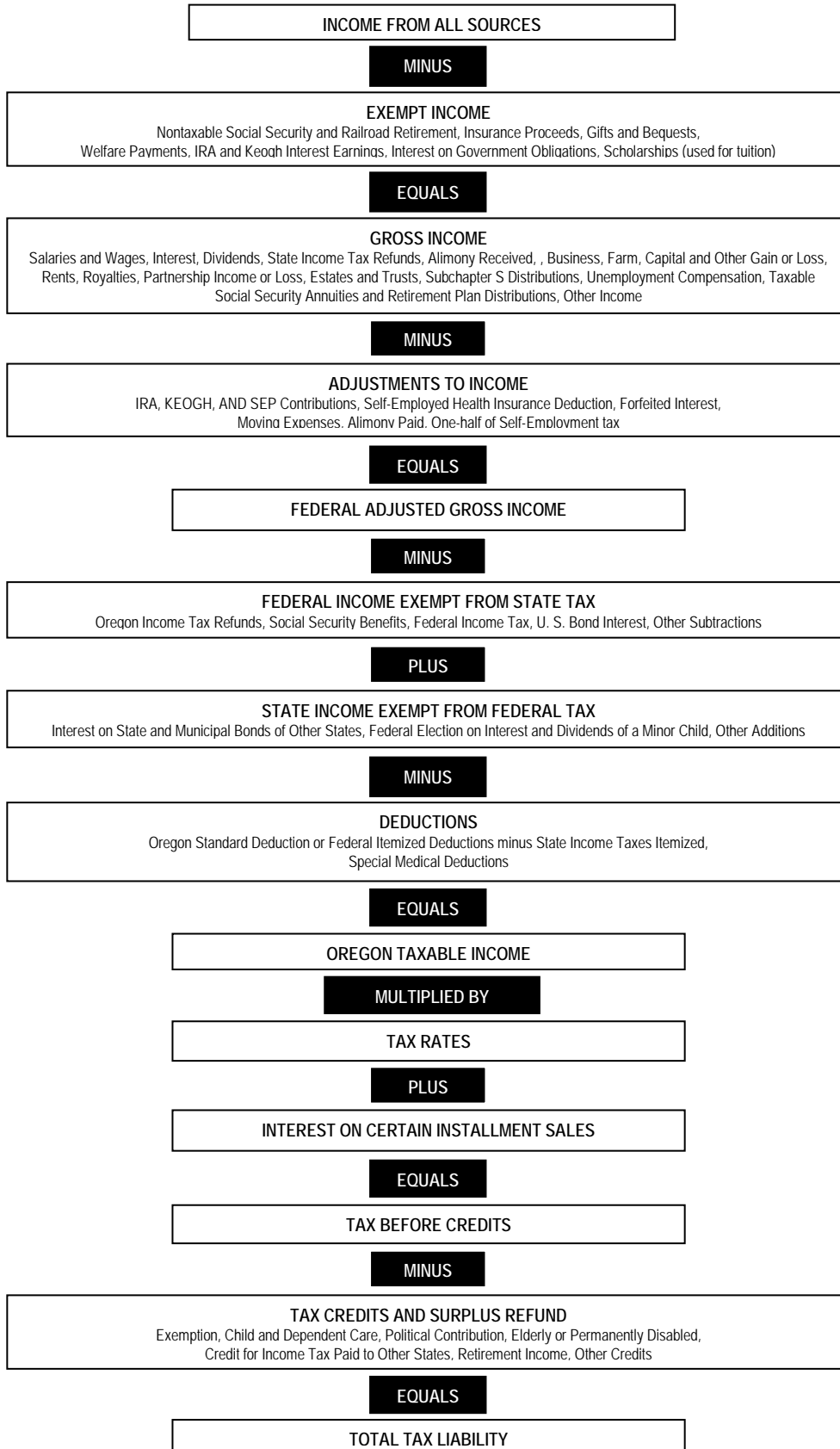
For persons filing Jointly, Head of household, or Qualifying widow(er) with dependent child

If your taxable income is:

Not over \$4,200.....	5% of taxable income
Over \$4,200 but not over \$10,500	\$210 plus 7% of excess over \$4,200
Over \$10,500	\$651 plus 9% of excess over \$10,500

Your tax is:

COMPONENTS OF OREGON PERSONAL INCOME TAX 1994



Credits for Tax Year 1994

For tax year 1994, the following credits were allowed:

- Exemption credit (\$116 per exemption).
- Credit for the elderly and the permanently and totally disabled.
- Child and dependent care credit.
- Retirement income credit (minimum age 59 for 1994, increasing to 60 for 1995 and 1996 taxes).
- Credit for income tax paid to another state.
- Political contribution credit.
- Other credits.

Please see Oregon Department of Revenue's *Publication 17½, Oregon Individual Income Tax Guide*, 1994 Edition, for additional information.

Section 3: Tables for all returns for 1994

The tables in this section include all 1994 personal income tax returns filed during 1995. For part-year resident and nonresident returns, the adjusted gross income reported in the tables is the Oregon amount, and the AGI level in which each return appears is determined by its Oregon adjusted gross income. Returns with dissimilar federal AGI appear on the same line of the tables if their Oregon income falls within the same range.

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL ADJUSTMENTS	INDIVIDUAL RETIREMENT ACCTS SELF	INDIVIDUAL RETIREMENT ACCTS SPOUSE	MOVING EXPENSES	SELF EMPLOYMENT TAX	SELF EMP HEALTH INS EXPENSES	KEOGH RETIREMENT ACCOUNTS	FORFEITED INTEREST PENALTY	ALIMONY PAID	PART YEAR & NONRESIDENT ADJUSTMENTS
NEG >10	4,969	3,240	93	66	52	639	119	36	58	711	1,466
NEG <10	8,509	2,051	163	50	98	342	87	70	23	443	776
0- 2	83,238	4,713	424	33	1,714	331	74	21	15	248	1,852
2- 4	82,587	3,417	637	47	51	809	135	21	19	359	1,338
4- 6	76,371	4,360	866	91	81	1,383	188	40	34	350	1,327
6- 8	73,135	5,715	1,237	101	106	2,085	249	64	53	462	1,357
8-10	69,321	6,688	1,499	237	122	2,490	270	60	59	600	1,351
10-12	67,620	7,856	1,884	350	116	3,031	350	170	45	574	1,337
12-14	64,131	9,082	2,332	490	155	3,258	386	203	44	860	1,354
14-16	60,198	9,932	2,691	674	154	3,543	435	238	41	833	1,323
16-18	55,201	10,201	2,871	859	184	3,637	393	376	53	759	1,069
18-20	51,514	11,161	3,328	1,011	180	3,766	459	345	34	901	1,136
20-22	48,127	11,240	3,490	1,044	218	3,770	405	460	40	852	960
22-24	44,930	11,451	3,590	1,136	249	3,773	386	436	34	866	980
24-26	41,490	11,679	3,394	1,241	183	3,909	434	560	67	1,055	837
26-28	38,215	11,392	3,382	1,298	161	3,747	397	539	32	939	897
28-30	36,248	11,745	3,385	1,432	175	3,856	395	624	50	988	840
30-32	33,854	11,635	3,083	1,469	203	3,720	371	683	26	1,255	825
32-34	32,008	11,882	3,012	1,589	180	3,850	370	778	34	1,374	696
34-36	30,840	12,168	2,997	1,652	152	3,981	393	848	22	1,483	640
36-38	29,192	11,139	2,862	1,578	146	3,716	359	790	33	1,180	475
38-40	27,828	11,454	2,661	1,577	194	3,823	357	927	64	1,335	517
40-45	62,431	26,070	5,473	3,202	381	9,071	808	2,564	75	3,021	1,474
45-50	52,597	22,527	3,806	2,188	388	8,499	716	2,796	48	3,035	1,051
50-55	44,549	19,536	2,641	1,681	317	7,838	650	2,882	63	2,734	728
55-60	36,462	18,986	2,340	1,561	221	7,403	606	3,489	50	2,674	641
60-70	52,549	31,563	3,447	2,354	442	12,489	1,018	6,631	92	4,117	974
70-80	33,313	26,407	2,468	1,733	309	9,618	790	6,604	44	3,944	896
80-90	20,607	23,092	1,952	1,401	195	8,079	692	7,208	22	2,938	606
90-100	13,227	18,968	1,406	1,022	168	6,524	590	6,651	18	2,219	370
100-125	17,554	36,300	2,271	1,723	345	11,192	1,056	14,169	43	4,603	897
125-150	8,406	27,619	1,357	1,032	182	7,651	756	12,794	15	3,141	690
150-200	8,485	35,463	1,385	1,095	85	8,933	964	17,863	82	4,412	643
200-300	6,121	30,105	969	755	73	6,780	736	14,837	7	5,261	688
300-500	3,022	15,670	505	369	34	3,556	458	7,337	4	3,278	129
500+	2,022	8,429	338	238	90	1,927	364	2,298	4	2,939	230
NEGATIVE	13,478	5,292	256	117	150	980	206	105	81	1,154	2,242
S 0-10	384,652	24,894	4,663	509	2,075	7,098	916	206	181	2,020	7,226
U 10-20	298,664	48,232	13,107	3,383	789	17,234	2,024	1,332	217	3,926	6,220
B 20-30	209,010	57,507	17,240	6,151	987	19,055	2,017	2,619	223	4,701	4,513
T 30-40	153,722	58,279	14,616	7,865	875	19,089	1,850	4,025	179	6,627	3,152
O 40-60	196,039	87,119	14,260	8,633	1,308	32,812	2,780	11,731	236	11,465	3,895
T 60-100	119,696	100,030	9,273	6,509	1,115	36,710	3,090	27,094	175	13,218	2,846
100+	45,610	153,586	6,825	5,212	809	40,040	4,334	69,299	155	23,635	3,277
TOTAL	1,420,871	534,938	80,241	38,380	8,108	173,018	17,216	116,413	1,447	66,745	33,371

TABLE F: OREGON ADJUSTMENTS TO FEDERAL ADJ GROSS INCOME (IN THOUSANDS OF DOLLARS)
FOR ALL RETURNS IN OREGON1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON ADJUST	FULL YEAR RETURN ADDITIONS			FULL YEAR RETURN SUBTRACTIONS					PARTYR & NONRES	
			INTEREST	MIN CHILD	OTHER	FED TAX	SOC SEC	ORE REFUND	US BONDS	OTHER	ADDS	SUBS
NEG >10	4,969	-21,241	2,491	9	19,237	126	31	1,369	811	15,296	5,350	30,693
NEG <10	8,509	-11,844	338	4	1,352	60	38	376	270	1,478	970	2,286
0- 2	83,238	-3,800	507	9	1,086	689	35	268	1,075	1,301	1,544	3,577
2- 4	82,587	-4,763	567	6	708	1,061	97	321	1,461	1,211	813	2,707
4- 6	76,371	-8,269	652	5	1,508	3,235	226	485	2,017	2,322	414	2,564
6- 8	73,135	-14,223	708	7	1,417	6,564	328	628	3,076	3,844	823	2,737
8-10	69,321	-24,763	929	16	1,756	14,477	490	880	3,735	4,930	338	3,288
10-12	67,620	-36,977	965	17	1,859	22,206	596	1,152	4,908	7,463	667	4,162
12-14	64,131	-47,446	1,527	6	1,721	30,177	929	1,465	5,372	8,126	389	5,019
14-16	60,198	-57,466	1,176	18	2,073	39,150	1,149	1,642	5,887	8,291	249	4,863
16-18	55,201	-64,215	1,197	8	2,348	46,181	1,261	1,901	6,058	8,091	567	4,841
18-20	51,514	-71,016	1,242	14	2,300	52,823	1,724	2,234	5,360	7,610	209	5,030
20-22	48,127	-79,920	1,112	8	1,985	60,541	2,307	2,567	5,382	6,894	221	5,557
22-24	44,930	-88,756	1,210	10	2,425	68,727	3,821	2,929	4,650	6,480	166	5,960
24-26	41,490	-95,978	1,171	11	2,190	74,160	5,230	3,231	4,426	5,570	281	7,015
26-28	38,215	-98,710	1,167	5	1,553	76,040	7,190	3,350	4,421	5,165	261	5,529
28-30	36,248	-100,940	1,193	8	1,849	77,356	9,226	3,758	4,012	4,419	146	5,366
30-32	33,854	-102,287	1,229	4	1,720	77,097	10,657	3,943	3,769	4,560	84	5,298
32-34	32,008	-103,423	1,203	12	1,724	76,889	12,194	4,249	3,966	4,466	143	4,743
34-36	30,840	-103,298	1,477	8	1,473	76,682	12,705	4,580	3,356	4,003	291	5,221
36-38	29,192	-104,336	1,188	7	1,407	74,879	14,450	4,765	3,920	4,284	174	4,814
38-40	27,828	-101,273	1,236	15	2,355	73,185	15,502	4,985	3,772	3,388	109	4,158
40-45	62,431	-241,622	2,960	31	4,152	167,610	39,435	12,509	9,650	8,757	348	11,152
45-50	52,597	-210,039	2,938	44	4,293	144,412	38,027	11,902	8,223	6,996	334	8,088
50-55	44,549	-191,372	2,915	33	3,767	124,028	41,423	11,126	7,972	7,580	257	6,214
55-60	36,462	-163,235	2,336	40	4,123	102,557	39,487	9,769	6,493	6,359	227	5,296
60-70	52,549	-245,585	4,814	56	5,996	148,714	63,978	15,653	11,334	9,633	387	7,527
70-80	33,313	-161,088	2,951	57	4,529	94,522	42,166	11,852	8,613	6,788	429	5,113
80-90	20,607	-104,063	2,266	45	3,294	58,586	27,468	8,429	6,250	6,251	485	3,170
90-100	13,227	-71,043	2,228	60	3,015	37,769	19,777	6,519	5,066	4,345	134	3,004
100-125	17,554	-98,880	4,463	62	5,583	50,203	28,569	10,627	8,523	7,991	308	3,382
125-150	8,406	-49,211	2,382	44	4,800	23,977	14,066	6,363	4,917	5,380	243	1,975
150-200	8,485	-54,221	3,094	51	5,846	24,319	14,665	8,025	6,192	8,042	474	2,442
200-300	6,121	-46,027	3,595	52	6,472	17,438	11,281	8,401	6,658	8,390	309	4,287
300-500	3,022	-34,595	2,623	27	5,746	8,573	6,410	6,452	6,158	9,254	424	6,569
500+	2,022	-65,594	6,370	12	10,876	5,492	4,591	15,339	15,352	18,711	1,934	25,302
NEGATIVE	13,478	-23,085	2,828	13	20,589	186	69	1,746	1,081	16,774	6,320	32,979
S 0-10	384,652	-55,819	3,362	42	6,475	26,025	1,176	2,583	11,365	13,607	3,932	14,874
U 10-20	298,664	-277,120	6,106	63	10,301	190,536	5,659	8,394	27,586	39,581	2,081	23,915
B 20-30	209,010	-464,305	5,853	42	10,003	356,825	27,774	15,834	22,892	28,527	1,075	29,426
T 30-40	153,722	-514,616	6,334	45	8,679	378,731	65,507	22,521	18,783	20,700	802	24,233
O 40-60	196,039	-806,269	11,150	148	16,335	538,608	158,373	45,306	32,337	29,692	1,165	30,750
T 60-100	119,696	-581,778	12,259	218	16,836	339,591	153,388	42,453	31,263	27,017	1,437	18,814
100+	45,610	-348,527	22,526	248	39,324	130,001	79,582	55,208	47,800	57,769	3,692	43,957
TOTAL	1,420,871	3,071,519	70,418	819	128,541	1,960,503	491,529	194,046	193,107	233,667	20,503	218,947

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL CREDITS	EXEMPTION CREDITS	CHILD CARE	ELDERLY CARE	RETIREMENT INCOME	TAX PD OTHER STATES	POLITICAL CONTRIB	OTHER CREDITS
NEG >10	4,969	39	8	0	0	0	1	0	29
NEG <10	8,509	9	7	0	0	0	0	0	1
0- 2	83,238	261	227	2	0	3	7	1	21
2- 4	82,587	2,301	2,216	10	1	14	18	5	37
4- 6	76,371	5,568	5,374	30	5	57	28	16	59
6- 8	73,135	8,362	7,904	74	20	169	28	27	140
8-10	69,321	10,757	9,992	177	21	376	32	34	125
10-12	67,620	12,765	11,507	329	21	670	35	41	162
12-14	64,131	13,606	11,901	517	20	876	44	59	189
14-16	60,198	13,735	11,757	693	12	964	55	63	191
16-18	55,201	13,289	11,305	690	6	964	61	74	189
18-20	51,514	12,945	10,949	636	3	1,003	67	85	203
20-22	48,127	12,555	10,632	570	1	986	65	87	215
22-24	44,930	12,062	10,207	462	0	1,008	72	90	223
24-26	41,490	11,605	9,815	407	0	1,025	63	89	206
26-28	38,215	10,998	9,304	316	0	976	60	96	245
28-30	36,248	10,819	9,242	285	0	912	71	100	209
30-32	33,854	10,350	8,964	272	0	749	79	100	185
32-34	32,008	9,986	8,719	246	0	594	91	108	228
34-36	30,840	9,862	8,685	242	0	495	96	112	232
36-38	29,192	9,451	8,458	230	0	358	79	120	206
38-40	27,828	9,091	8,142	226	0	241	87	124	272
40-45	62,431	20,865	19,086	554	0	182	204	306	532
45-50	52,597	18,416	16,828	497	0	0	217	309	565
50-55	44,549	16,042	14,589	414	0	0	210	294	535
55-60	36,462	13,469	12,165	324	0	0	235	280	465
60-70	52,549	19,772	17,745	334	0	0	349	504	841
70-80	33,313	12,871	11,319	51	0	0	323	394	784
80-90	20,607	8,285	6,983	5	0	0	276	300	722
90-100	13,227	5,518	4,445	1	0	0	241	207	625
100-125	17,554	7,923	5,875	0	0	0	466	305	1,276
125-150	8,406	4,421	2,825	0	0	0	311	168	1,116
150-200	8,485	5,058	2,892	0	0	0	536	197	1,432
200-300	6,121	4,593	2,083	0	0	0	786	151	1,573
300-500	3,022	2,909	970	0	0	0	809	86	1,045
500+	2,022	11,521	606	0	0	0	4,273	68	6,574
NEGATIVE	13,478	48	15	0	0	0	2	0	30
S 0-10	384,652	27,250	25,713	293	47	618	113	83	382
U 10-20	298,664	66,340	57,420	2,864	61	4,477	262	322	934
B 20-30	209,010	58,039	49,200	2,040	1	4,907	330	462	1,098
T 30-40	153,722	48,740	42,968	1,215	0	2,438	433	565	1,122
O 40-60	196,039	68,792	62,668	1,789	0	182	865	1,189	2,097
T 60-100	119,696	46,447	40,491	390	0	0	1,189	1,404	2,972
100+	45,610	36,426	15,251	0	0	0	7,181	976	13,018
TOTAL	1,420,871	352,081	293,727	8,592	110	12,623	10,376	5,001	21,654

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

1994 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	4,969	11,023	22	1,552	2,049	499	508	240	66	24	6	1	2	23
NEG <10	8,509	15,290	639	3,428	2,852	703	568	211	70	20	7	7	4	43
0- 2	83,238	84,138	31,788	33,591	9,718	3,670	2,902	1,104	340	85	30	6	4	44
2- 4	82,587	82,196	29,753	35,993	9,823	3,512	2,176	896	282	105	25	13	9	93
4- 6	76,371	92,058	18,526	38,130	11,473	4,206	2,581	953	328	116	43	7	8	88
6- 8	73,135	103,832	9,110	40,746	13,859	4,970	2,759	1,064	408	141	53	13	12	126
8-10	69,321	112,229	4,493	37,664	15,885	5,672	3,449	1,395	499	158	67	23	16	165
10-12	67,620	118,095	2,347	34,760	18,320	5,914	3,811	1,589	575	182	79	28	15	156
12-14	64,131	116,392	1,318	32,115	18,322	5,910	3,848	1,700	594	206	82	21	15	160
14-16	60,198	112,011	817	29,723	17,398	5,641	3,976	1,695	615	217	78	29	9	96
16-18	55,201	105,632	522	26,564	16,158	5,348	3,862	1,776	625	220	77	34	15	168
18-20	51,514	100,979	362	24,020	15,391	5,129	3,845	1,781	626	222	79	39	20	212
20-22	48,127	96,960	214	21,557	14,638	5,141	3,762	1,792	674	224	74	27	24	249
22-24	44,930	92,426	146	19,510	13,773	4,784	4,047	1,673	672	217	74	24	10	106
24-26	41,490	88,081	146	17,145	12,864	4,533	4,026	1,760	646	237	70	35	28	295
26-28	38,215	83,319	94	14,844	12,112	4,480	3,978	1,816	584	199	71	23	14	147
28-30	36,248	82,139	68	13,251	11,389	4,457	4,258	1,827	645	221	73	29	30	310
30-32	33,854	79,523	55	11,290	10,850	4,421	4,373	1,964	577	190	88	23	23	255
32-34	32,008	77,079	49	9,851	10,498	4,387	4,417	1,897	598	215	62	21	13	140
34-36	30,840	76,618	27	8,602	10,430	4,369	4,465	2,001	640	189	74	22	21	231
36-38	29,192	74,354	35	7,475	9,841	4,375	4,617	1,956	621	173	54	18	27	293
38-40	27,828	71,379	34	6,730	9,725	4,066	4,602	1,852	570	148	60	25	16	172
40-45	62,431	166,950	39	12,712	22,085	9,841	11,193	4,584	1,361	388	143	51	34	368
45-50	52,597	146,645	25	8,434	18,898	8,857	10,558	4,129	1,179	339	121	34	23	246
50-55	44,549	126,884	23	5,369	17,185	7,615	9,482	3,513	944	287	83	29	19	209
55-60	36,462	105,580	10	3,591	14,359	6,439	7,997	2,980	740	208	94	30	14	148
60-70	52,549	153,899	26	4,130	21,056	9,490	12,146	4,248	1,030	296	76	30	21	233
70-80	33,313	98,151	15	2,285	13,445	6,141	7,894	2,612	675	160	54	20	12	135
80-90	20,607	60,647	8	1,402	8,384	3,729	4,913	1,604	421	95	38	9	4	42
90-100	13,227	38,613	6	913	5,535	2,379	2,978	1,076	237	64	27	7	5	52
100-125	17,554	51,092	15	1,376	7,261	3,033	3,953	1,419	375	76	28	8	10	110
125-150	8,406	24,630	7	717	3,420	1,387	1,891	706	182	63	16	14	3	31
150-200	8,485	25,235	6	706	3,304	1,412	2,016	741	223	54	12	8	3	32
200-300	6,121	18,219	4	547	2,443	879	1,411	603	179	33	15	5	2	20
300-500	3,022	8,528	4	324	1,321	442	559	269	78	16	7	1	1	10
500+	2,022	5,417	1	267	968	232	343	152	39	12	5	2	1	10
NEGATIVE	13,478	26,313	661	4,980	4,901	1,202	1,076	451	136	44	13	8	6	66
S 0-10	384,652	474,453	93,670	186,124	60,758	22,030	13,867	5,412	1,857	605	218	62	49	516
U 10-20	298,664	553,109	5,366	147,182	85,589	27,942	19,342	8,541	3,035	1,047	395	151	74	792
B 20-30	209,010	442,925	668	86,307	64,776	23,395	20,071	8,868	3,221	1,098	362	138	106	1,107
T 30-40	153,722	378,953	200	43,948	51,344	21,618	22,474	9,670	3,006	915	338	109	100	1,091
O 40-60	196,039	546,059	97	30,106	72,527	32,752	39,230	15,206	4,224	1,222	441	144	90	971
T 60-100	119,696	351,310	55	8,730	48,420	21,739	27,931	9,540	2,363	615	195	66	42	462
100+	45,610	133,121	37	3,937	18,717	7,385	10,173	3,890	1,076	254	83	38	20	213
TOTAL	1,420,871	2,906,243	100,754	511,314	407,032	158,063	154,164	61,578	18,918	5,800	2,045	716	487	5,218

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

1994 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	4,969	11,069	11,023	32	0	32	12	1	0	0	0	0	14
NEG <10	8,509	15,382	15,290	67	2	71	21	0	0	0	0	0	21
0- 2	83,238	84,456	84,138	247	2	251	55	6	0	0	0	0	67
2- 4	82,587	82,589	82,196	304	5	314	69	5	0	0	0	0	79
4- 6	76,371	92,624	92,058	458	6	470	80	8	0	0	0	0	96
6- 8	73,135	104,455	103,832	475	9	493	104	9	0	2	0	0	130
8-10	69,321	112,998	112,229	584	17	618	122	7	2	1	1	5	151
10-12	67,620	118,950	118,095	627	20	667	158	12	2	0	0	0	188
12-14	64,131	117,273	116,392	606	23	652	185	17	2	1	0	0	229
14-16	60,198	112,833	112,011	555	13	581	194	19	3	0	0	0	241
16-18	55,201	106,445	105,632	547	21	589	191	13	1	1	0	0	224
18-20	51,514	101,745	100,979	485	18	521	201	16	4	0	0	0	245
20-22	48,127	97,691	96,960	433	18	469	202	19	3	2	1	5	262
22-24	44,930	93,064	92,426	390	11	412	184	18	2	0	0	0	226
24-26	41,490	88,725	88,081	328	12	352	249	16	2	0	1	5	292
26-28	38,215	83,900	83,319	312	4	320	214	17	3	1	0	0	261
28-30	36,248	82,645	82,139	252	10	272	183	22	1	1	0	0	234
30-32	33,854	79,967	79,523	229	4	237	156	18	1	1	1	8	207
32-34	32,008	77,532	77,079	201	3	207	207	16	1	1	0	0	246
34-36	30,840	77,016	76,618	186	7	200	178	7	2	0	0	0	198
36-38	29,192	74,781	74,354	193	7	207	189	10	2	0	1	5	220
38-40	27,828	71,817	71,379	190	10	210	181	20	1	1	0	0	228
40-45	62,431	167,893	166,950	377	10	397	470	33	2	1	0	0	546
45-50	52,597	147,450	146,645	308	10	328	396	37	1	1	0	0	477
50-55	44,549	127,542	126,884	274	10	294	311	22	3	0	0	0	364
55-60	36,462	106,132	105,580	213	6	225	279	16	4	1	0	0	327
60-70	52,549	154,600	153,899	287	10	307	346	18	4	0	0	0	394
70-80	33,313	98,594	98,151	154	6	166	241	13	2	1	0	0	277
80-90	20,607	60,887	60,647	99	4	107	112	9	1	0	0	0	133
90-100	13,227	38,736	38,613	57	1	59	52	6	0	0	0	0	64
100-125	17,554	51,274	51,092	74	1	76	88	9	0	0	0	0	106
125-150	8,406	24,712	24,630	30	1	32	33	7	1	0	0	0	50
150-200	8,485	25,312	25,235	29	0	29	42	3	0	0	0	0	48
200-300	6,121	18,273	18,219	17	0	17	29	4	0	0	0	0	37
300-500	3,022	8,548	8,528	6	0	6	14	0	0	0	0	0	14
500+	2,022	5,428	5,417	5	0	5	6	0	0	0	0	0	6
NEGATIVE	13,478	26,451	26,313	99	2	103	33	1	0	0	0	0	35
S 0-10	384,652	477,122	474,453	2,068	39	2,146	430	35	2	3	1	5	523
U 10-20	298,664	557,246	553,109	2,820	95	3,010	929	77	12	2	0	0	1,127
B 20-30	209,010	446,025	442,925	1,715	55	1,825	1,032	92	11	4	2	10	1,275
T 30-40	153,722	381,113	378,953	999	31	1,061	911	71	7	3	2	13	1,099
O 40-60	196,039	549,017	546,059	1,172	36	1,244	1,456	108	10	3	0	0	1,714
T 60-100	119,696	352,817	351,310	597	21	639	751	46	7	1	0	0	868
100+	45,610	133,547	133,121	161	2	165	212	23	1	0	0	0	261
TOTAL	1,420,871	2,923,338	2,906,243	9,631	281	10,193	5,754	453	50	16	5	28	6,902

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

1994 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	DONATIONS <input type="checkbox"/> NONGAME WILDLIFE	<input type="checkbox"/> AIDS/HIV EDUCATION	CHILD ABUSE PREVENTION	ALZHEIMERS RESEARCH	STOP DOMESTIC VIOLENCE
NEG >10	4,969	217	1,340	1,459	171	2,739	0	0	0	0	0
NEG <10	8,509	62	699	517	39	1,188	0	0	0	0	0
0- 2	83,238	806	7,155	645	374	7,348	3	3	3	2	2
2- 4	82,587	2,956	8,203	567	705	6,379	3	4	5	2	3
4- 6	76,371	6,152	12,061	781	1,156	7,467	4	5	5	2	3
6- 8	73,135	10,066	15,645	1,188	2,049	8,155	4	5	4	3	4
8-10	69,321	14,336	19,635	1,830	2,672	8,853	3	4	5	3	3
10-12	67,620	19,491	24,380	2,581	3,324	9,500	4	4	4	3	3
12-14	64,131	24,656	29,137	3,222	3,837	9,894	4	4	5	2	3
14-16	60,198	29,997	33,774	4,007	4,200	9,980	4	3	5	3	3
16-18	55,201	34,148	37,214	4,545	4,305	9,634	4	4	5	3	3
18-20	51,514	38,083	41,074	4,742	4,392	9,578	4	3	4	3	3
20-22	48,127	41,467	44,420	4,824	4,374	9,377	4	3	4	3	2
22-24	44,930	44,063	47,527	4,870	4,298	9,683	3	3	4	3	3
24-26	41,490	45,205	48,997	4,961	4,000	9,730	4	3	4	3	2
26-28	38,215	46,087	49,813	4,834	4,089	9,567	3	3	4	3	3
28-30	36,248	47,909	51,541	4,992	4,070	9,490	4	3	4	3	3
30-32	33,854	48,799	52,330	5,025	4,038	9,330	4	3	4	2	2
32-34	32,008	50,009	53,309	5,210	3,962	9,127	4	3	4	3	2
34-36	30,840	52,090	55,383	5,434	4,061	9,304	4	3	4	2	3
36-38	29,192	52,855	56,037	5,283	4,005	8,934	4	2	4	2	2
38-40	27,828	54,123	56,482	5,673	4,204	8,616	3	3	4	2	2
40-45	62,431	135,324	139,326	14,171	10,691	19,811	8	5	9	6	5
45-50	52,597	131,507	133,480	13,679	10,179	17,034	8	5	7	5	4
50-55	44,549	126,016	125,331	13,704	9,806	14,396	6	3	6	4	4
55-60	36,462	115,635	112,660	13,600	9,176	12,066	5	3	5	4	3
60-70	52,549	192,961	183,594	25,193	15,289	18,206	8	5	8	6	5
70-80	33,313	146,232	135,814	21,814	11,924	13,538	5	3	6	4	4
80-90	20,607	105,176	93,136	19,316	9,366	9,607	4	2	4	3	3
90-100	13,227	76,813	64,154	16,751	7,931	6,884	2	2	3	2	2
100-125	17,554	122,639	93,186	35,247	14,081	11,672	3	2	3	3	2
125-150	8,406	74,683	50,658	26,504	9,277	6,761	2	1	1	1	1
150-200	8,485	97,565	61,590	39,250	12,019	8,768	1	1	1	1	1
200-300	6,121	102,673	62,268	44,880	11,526	9,134	1	1	2	1	1
300-500	3,022	82,800	44,626	41,538	9,973	7,797	0	0	0	0	0
500+	2,022	183,120	55,984	143,793	16,000	20,407	0	0	0	0	0
NEGATIVE	3,478	279	2,039	1,976	209	3,928	0	0	0	0	0
S 0-10	384,652	34,317	62,700	5,011	6,956	38,201	17	20	21	11	15
U 10-20	298,664	146,375	165,578	19,097	20,057	48,585	19	18	23	14	14
B 20-30	209,010	224,731	242,298	24,481	20,832	47,846	19	15	20	14	13
T 30-40	153,722	257,874	273,541	26,626	20,270	45,311	19	14	19	12	12
O 40-60	196,039	508,482	510,797	55,154	39,853	63,307	26	16	26	19	16
T 60-100	119,696	521,182	476,699	83,074	44,509	48,235	19	12	21	14	13
100+	45,610	663,480	368,312	331,213	72,876	64,538	7	5	8	6	5
TOTAL	1,420,871	2,356,720	2,101,965	546,631	225,562	359,950	125	101	139	90	88

Section 4: Tables for 1994 full-year resident returns

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

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

1994 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	3,838	-413,336	26,465	26,780	-22,081	-6,987	6,262	-76,041	-40,728	-324,835	1,774
NEG <10	5,590	-17,307	12,918	7,929	-9,164	297	3,772	-10,184	-9,643	-11,957	1,275
0-2	55,675	62,198	55,248	12,341	1,419	1,042	2,735	-1,918	-2,838	-2,971	2,861
2-4	64,877	194,417	158,785	19,488	7,069	1,188	8,089	-513	-2,490	4,881	2,079
4-6	63,128	315,586	233,923	33,164	14,329	2,735	22,632	-286	-2,777	14,898	3,033
6-8	62,974	440,611	295,030	48,918	23,092	4,551	47,654	3,995	-3,590	25,320	4,358
8-10	60,975	548,612	360,081	57,993	27,366	7,117	69,443	3,604	-2,876	31,222	5,337
10-12	60,644	666,909	433,961	64,724	32,846	8,471	93,252	7,023	-3,365	36,516	6,519
12-14	58,087	754,445	498,278	67,859	35,613	11,343	106,487	7,532	-4,852	39,914	7,728
14-16	54,778	820,861	554,305	67,762	38,641	13,486	110,520	8,222	-4,003	40,537	8,609
16-18	50,603	859,690	592,025	65,387	37,654	13,907	111,625	9,720	-3,277	41,781	9,131
18-20	47,215	896,455	632,659	60,862	40,225	14,223	109,298	10,542	-3,749	42,420	10,025
20-22	44,258	928,794	672,373	56,019	40,373	15,077	106,597	8,183	-3,086	43,540	10,280
22-24	41,310	949,724	700,810	51,145	39,311	14,572	103,619	10,186	-3,442	43,994	10,471
24-26	38,249	955,783	716,660	47,302	41,090	14,461	94,938	9,199	-3,220	46,194	10,842
26-28	35,182	949,701	718,326	44,916	40,070	16,270	91,531	9,330	-3,157	42,909	10,495
28-30	33,446	969,306	738,158	43,449	40,783	15,541	90,160	11,158	-3,391	44,355	10,905
30-32	31,273	969,339	744,935	41,022	41,227	15,424	87,751	9,630	-3,140	43,300	10,811
32-34	29,681	979,161	756,038	39,446	42,931	16,462	84,140	11,333	3,061	43,059	11,187
34-36	28,599	1,000,771	778,312	38,642	44,932	19,643	81,210	8,414	-3,505	44,653	11,528
36-38	27,148	1,004,279	782,839	38,314	41,063	16,238	83,542	12,932	-3,484	43,499	10,664
38-40	26,017	1,014,575	791,966	38,726	43,470	18,057	83,685	11,499	-3,553	41,662	10,937
40-45	58,553	2,484,907	1,947,083	93,335	102,089	47,834	196,566	30,381	-6,580	98,793	24,595
45-50	49,609	2,353,164	1,860,579	84,643	94,138	45,878	169,144	34,456	-5,209	91,012	21,476
50-55	42,362	2,220,681	1,734,163	81,286	88,135	49,535	170,768	35,366	-4,291	84,526	18,808
55-60	34,863	2,001,685	1,543,923	75,873	86,343	52,712	157,574	35,514	-4,530	72,620	18,345
60-70	50,402	3,256,174	2,484,982	130,580	147,890	96,578	251,222	74,398	-5,918	107,031	30,588
70-80	32,001	2,388,907	1,805,908	99,606	118,454	83,647	173,522	70,565	-3,077	65,794	25,511
80-90	19,774	1,673,593	1,219,455	78,841	104,332	72,520	112,701	66,703	-901	42,428	22,486
90-100	12,740	1,205,524	828,891	64,332	88,289	68,015	78,316	66,746	372	29,160	18,598
100-125	16,892	1,871,638	1,184,575	116,582	164,355	135,783	113,297	149,638	316	42,493	35,402
125-150	8,043	1,095,515	626,278	73,915	123,468	95,717	54,642	122,605	902	24,917	26,929
150-200	8,145	1,393,239	753,490	96,129	153,531	130,425	55,283	205,629	845	32,727	34,820
200-300	5,839	1,400,160	726,156	106,536	141,580	157,455	43,476	222,397	-536	32,513	29,417
300-500	2,868	1,080,296	492,940	91,407	84,053	145,263	27,018	231,976	-3,044	26,224	15,541
500+	1,847	2,268,621	541,153	252,868	58,703	555,367	20,217	810,692	-9,616	47,436	8,199
NEGATIVE	9,428	-430,644	39,383	34,638	-31,966	-6,690	10,034	-86,225	-50,425	-336,342	3,049
S 0-10	307,629	1,561,423	1,103,066	171,903	73,275	16,634	150,553	4,883	-14,572	73,350	17,668
U 10-20	271,327	3,998,361	2,711,227	326,596	184,978	61,430	531,182	43,038	-19,246	201,167	42,013
B 20-30	192,445	4,753,308	3,546,327	242,830	201,627	75,921	486,845	48,056	-16,297	220,992	52,994
T 30-40	142,718	4,968,126	3,854,091	196,149	213,623	85,824	420,328	53,808	-16,743	216,173	55,127
O 40-60	185,387	9,060,437	7,085,748	335,137	370,705	195,960	694,053	135,718	-20,610	346,951	83,224
T 60-100	114,917	8,524,198	6,339,237	373,360	458,964	320,759	615,761	278,412	-9,525	244,413	97,184
100+	43,634	9,109,470	4,324,592	737,438	725,690	1,220,009	313,933	1,742,938	-11,132	206,310	150,308
TOTAL	1,267,485	41,544,679	29,003,670	2,418,050	2,196,896	1,969,847	3,222,689	2,220,629	-158,550	1,173,015	501,567

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

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	607	31.3	8,794	14,487	1,331	68.7	31,595	23,738	1,938	50.5	-22,801	-11,765	5.5
NEG <10	705	24.5	4,100	5,816	2,170	75.5	13,265	6,113	2,875	51.4	-9,164	-3,188	53.0
0-2	2,906	79.5	4,660	1,604	748	20.5	3,241	4,333	3,654	6.6	1,419	388	2.3
2-4	4,006	82.3	10,542	2,631	863	17.7	3,473	4,024	4,869	7.5	7,069	1,452	3.6
4-6	4,749	82.5	18,343	3,862	1,007	17.5	4,014	3,986	5,756	9.1	14,329	2,489	4.5
6-8	5,443	82.3	27,413	5,036	1,171	17.7	4,321	3,690	6,614	10.5	23,092	3,491	5.2
8-10	5,304	80.7	32,224	6,075	1,268	19.3	4,858	3,832	6,572	10.8	27,366	4,164	5.0
10-12	5,427	79.5	38,603	7,113	1,403	20.5	5,757	4,103	6,830	11.3	32,846	4,809	4.9
12-14	5,151	78.4	41,244	8,007	1,415	21.6	5,632	3,980	6,566	11.3	35,613	5,424	4.7
14-16	5,211	77.8	44,324	8,506	1,485	22.2	5,683	3,827	6,696	12.2	38,641	5,771	4.7
16-18	4,801	74.9	43,591	9,080	1,610	25.1	5,937	3,687	6,411	12.7	37,654	5,873	4.4
18-20	4,849	75.7	46,382	9,565	1,558	24.3	6,157	3,952	6,407	13.6	40,225	6,278	4.5
20-22	4,601	74.2	46,243	10,051	1,597	25.8	5,870	3,675	6,198	14.0	40,373	6,514	4.3
22-24	4,317	72.0	45,244	10,480	1,676	28.0	5,933	3,540	5,993	14.5	39,311	6,559	4.1
24-26	4,410	73.1	47,055	10,670	1,622	26.9	5,965	3,678	6,032	15.8	41,090	6,812	4.3
26-28	4,246	72.5	46,090	10,855	1,613	27.5	6,021	3,733	5,859	16.7	40,070	6,839	4.2
28-30	4,171	71.6	46,797	11,219	1,656	28.4	6,013	3,631	5,827	17.4	40,783	6,999	4.2
30-32	4,085	72.2	46,312	11,337	1,572	27.8	5,084	3,234	5,657	18.1	41,227	7,288	4.3
32-34	4,002	72.0	48,443	12,105	1,555	28.0	5,512	3,545	5,557	18.7	42,931	7,726	4.4
34-36	3,985	72.2	49,773	12,490	1,535	27.8	4,841	3,154	5,520	19.3	44,932	8,140	4.5
36-38	3,773	71.4	46,155	12,233	1,514	28.6	5,092	3,363	5,287	19.5	41,063	7,767	4.1
38-40	3,746	72.6	48,085	12,836	1,412	27.4	4,615	3,268	5,158	19.8	43,470	8,428	4.3
40-45	8,411	71.4	113,064	13,442	3,372	28.6	10,976	3,255	11,783	20.1	102,089	8,664	4.1
45-50	7,259	70.8	104,172	14,351	2,996	29.2	10,034	3,349	10,255	20.7	94,138	9,180	4.0
50-55	6,143	70.5	96,581	15,722	2,571	29.5	8,446	3,285	8,714	20.6	88,135	10,114	4.0
55-60	5,188	70.9	93,406	18,004	2,127	29.1	7,063	3,321	7,315	21.0	86,343	11,804	4.3
60-70	7,577	71.9	157,335	20,765	2,963	28.1	9,446	3,188	10,540	20.9	147,890	14,031	4.5
70-80	5,020	72.1	125,419	24,984	1,947	27.9	6,964	3,577	6,967	21.8	118,454	17,002	5.0
80-90	3,390	72.5	109,908	32,421	1,283	27.5	5,576	4,346	4,673	23.6	104,332	22,327	6.2
90-100	2,440	75.4	92,324	37,838	798	24.6	4,035	5,057	3,238	25.4	88,289	27,266	7.3
100-125	3,685	78.2	170,602	46,296	1,027	21.8	6,247	6,082	4,712	27.9	164,355	34,880	8.8
125-150	2,011	79.0	127,376	63,340	534	21.0	3,908	7,319	2,545	31.6	123,468	48,514	11.3
150-200	2,054	80.0	157,758	76,805	514	20.0	4,227	8,224	2,568	31.5	153,531	59,786	11.0
200-300	1,450	81.0	145,090	100,062	340	19.0	3,511	10,326	1,790	30.7	141,580	79,095	10.1
300-500	625	78.0	87,662	140,258	176	22.0	3,608	20,501	801	27.9	84,053	104,936	7.8
500+	356	73.3	61,026	171,422	130	26.7	2,323	17,871	486	26.3	58,703	120,788	2.6
NEGATIVE	1,312	27.3	12,894	9,828	3,501	72.7	44,860	12,813	4,813	51.1	-31,966	-6,642	7.4
S 0-10	22,408	81.6	93,182	4,158	5,057	18.4	19,907	3,937	27,465	8.9	73,275	2,668	4.7
U 10-20	25,439	77.3	214,144	8,418	7,471	22.7	29,166	3,904	32,910	12.1	184,978	5,621	4.6
B 20-30	21,745	72.7	231,429	10,643	8,164	27.3	29,802	3,650	29,909	15.5	201,627	6,741	4.2
T 30-40	19,591	72.1	238,768	12,188	7,588	27.9	25,144	3,314	27,179	19.0	213,623	7,860	4.3
O 40-60	27,001	70.9	407,223	15,082	11,066	29.1	36,518	3,300	38,067	20.5	370,705	9,738	4.1
T 60-100	18,427	72.5	484,985	26,319	6,991	27.5	26,021	3,722	25,418	22.1	458,964	18,057	5.4
100+	10,181	78.9	749,514	73,619	2,721	21.1	23,824	8,756	12,902	29.6	725,690	56,246	8.0
TOTAL	146,104	73.5	\$2,432,138	\$16,647	52,559	26.5	\$235,242	\$4,476	198,663	15.7	\$2,196,896	\$11,058	5.3

TABLE D5: CAPITAL GAIN INCOME
FOR ALL FULL YEAR RETURNS IN OREGON1994 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	1,194	62.5	35,540	29,766	715	37.5	1,735	2,426	1,909	49.7	33,806	17,709	8.2
NEG <10	838	34.8	5,605	6,688	1,570	65.2	3,495	2,226	2,408	43.1	2,110	876	12.2
0- 2	4,757	74.4	3,855	810	1,637	25.6	2,612	1,596	6,394	11.5	1,243	194	2.0
2- 4	3,680	67.0	4,837	1,314	1,815	33.0	3,329	1,834	5,495	8.5	1,508	274	0.8
4- 6	3,922	64.4	6,960	1,775	2,167	35.6	3,971	1,832	6,089	9.6	2,989	491	0.9
6- 8	4,529	67.2	8,600	1,899	2,207	32.8	4,145	1,878	6,736	10.7	4,455	661	1.0
8-10	4,894	68.3	11,381	2,325	2,270	31.7	4,165	1,835	7,164	11.7	7,216	1,007	1.3
10-12	5,280	69.2	12,465	2,361	2,354	30.8	4,383	1,862	7,634	12.6	8,082	1,059	1.2
12-14	5,528	70.6	14,988	2,711	2,307	29.4	4,352	1,887	7,835	13.5	10,636	1,357	1.4
14-16	5,576	71.5	17,208	3,086	2,219	28.5	4,078	1,838	7,795	14.2	13,130	1,684	1.6
16-18	5,445	73.0	17,092	3,139	2,017	27.0	3,658	1,814	7,462	14.7	13,434	1,800	1.6
18-20	5,180	72.4	16,816	3,246	1,972	27.6	3,648	1,850	7,152	15.1	13,168	1,841	1.5
20-22	4,815	72.5	17,645	3,665	1,825	27.5	3,378	1,851	6,640	15.0	14,267	2,149	1.5
22-24	4,574	72.7	16,681	3,647	1,719	27.3	3,153	1,834	6,293	15.2	13,527	2,150	1.4
24-26	4,408	73.6	16,574	3,760	1,582	26.4	2,883	1,822	5,990	15.7	13,691	2,286	1.4
26-28	4,344	75.0	18,197	4,189	1,450	25.0	2,591	1,787	5,794	16.5	15,606	2,694	1.6
28-30	4,209	74.3	17,260	4,101	1,456	25.7	2,590	1,779	5,665	16.9	14,670	2,590	1.5
30-32	4,172	74.7	17,214	4,126	1,412	25.3	2,554	1,809	5,584	17.9	14,660	2,625	1.5
32-34	4,111	75.2	17,808	4,332	1,354	24.8	2,417	1,785	5,465	18.4	15,391	2,816	1.6
34-36	4,171	75.3	20,898	5,010	1,370	24.7	2,448	1,787	5,541	19.4	18,450	3,330	1.8
36-38	4,028	75.8	17,464	4,336	1,283	24.2	2,204	1,718	5,311	19.6	15,259	2,873	1.5
38-40	4,158	75.2	19,118	4,598	1,370	24.8	2,353	1,717	5,528	21.2	16,766	3,033	1.7
40-45	9,857	75.7	50,584	5,132	3,165	24.3	5,592	1,767	13,022	22.2	44,992	3,455	1.8
45-50	8,960	76.0	47,939	5,350	2,831	24.0	4,899	1,730	11,791	23.8	43,040	3,650	1.8
50-55	8,940	77.6	51,569	5,768	2,581	22.4	4,533	1,756	11,521	27.2	47,036	4,083	2.1
55-60	8,198	78.3	53,927	6,578	2,272	21.7	3,826	1,684	10,470	30.0	50,101	4,785	2.5
60-70	13,532	78.4	97,888	7,234	3,726	21.6	6,352	1,705	17,258	34.2	91,537	5,304	2.8
70-80	9,936	78.5	84,225	8,477	2,721	21.5	4,687	1,722	12,657	39.6	79,538	6,284	3.3
80-90	7,188	79.3	72,889	10,140	1,876	20.7	3,335	1,778	9,064	45.8	69,554	7,674	4.2
90-100	5,214	79.2	67,452	12,937	1,370	20.8	2,449	1,788	6,584	51.7	65,003	9,873	5.4
100-125	7,828	79.2	134,166	17,139	2,054	20.8	3,896	1,897	9,882	58.5	130,270	13,183	7.0
125-150	4,098	78.3	93,753	22,878	1,139	21.7	2,291	2,011	5,237	65.1	91,463	17,465	8.3
150-200	4,334	75.7	128,528	29,656	1,390	24.3	2,880	2,072	5,724	70.3	125,648	21,951	9.0
200-300	3,400	76.4	155,946	45,866	1,049	23.6	2,289	2,182	4,449	76.2	153,657	34,537	11.0
300-500	1,817	76.2	143,613	79,039	567	23.8	1,325	2,337	2,384	83.1	142,288	59,685	13.2
500+	1,303	78.8	552,738	424,205	351	21.2	895	2,549	1,654	89.6	551,844	333,642	24.3
NEGATIVE	2,032	47.1	41,145	20,249	2,285	52.9	5,230	2,289	4,317	45.8	35,916	8,320	8.3
S 0-10	21,782	68.3	35,632	1,636	10,096	31.7	18,221	1,805	31,878	10.4	17,411	546	1.1
U 10-20	27,009	71.3	78,569	2,909	10,869	28.7	20,119	1,851	37,878	14.0	58,450	1,543	1.5
B 20-30	22,350	73.6	86,357	3,864	8,032	26.4	14,596	1,817	30,382	15.8	71,762	2,362	1.5
T 30-40	20,640	75.2	92,502	4,482	6,789	24.8	11,975	1,764	27,429	19.2	80,526	2,936	1.6
O 40-60	35,955	76.8	204,019	5,674	10,849	23.2	18,850	1,737	46,804	25.2	185,170	3,956	2.0
T 60-100	35,870	78.7	322,454	8,990	9,693	21.3	16,823	1,736	45,563	39.6	305,631	6,708	3.6
100+	22,780	77.7	1,208,745	53,062	6,550	22.3	13,576	2,073	29,330	67.2	1,195,169	40,749	13.1
TOTAL	188,418	74.3	\$2,069,424	\$10,983	65,163	25.7	\$119,390	\$1,832	253,581	20.0	\$1,950,035	\$7,690	4.7

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	SUPPLEMENTAL GAIN				SUPPLEMENTAL LOSS				SUPPLEMENTAL TOTAL				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	486	50.1	6,282	12,925	484	49.9	47,074	97,261	970	25.3	-40,793	-42,054	9.9
NEG <10	303	46.0	1,281	4,229	355	54.0	3,094	8,717	658	11.8	-1,813	-2,755	10.5
0- 2	159	51.8	514	3,236	148	48.2	715	4,834	307	0.6	201	655	0.3
2- 4	194	49.5	526	2,710	198	50.5	846	4,271	392	0.6	320	816	0.2
4- 6	252	54.2	570	2,263	213	45.8	824	3,870	465	0.7	254	546	0.1
6- 8	301	54.9	856	2,843	247	45.1	759	3,074	548	0.9	96	176	0.0
8-10	352	57.0	773	2,196	266	43.0	872	3,278	618	1.0	99	160	0.0
10-12	408	56.1	1,102	2,702	319	43.9	713	2,235	727	1.2	389	536	0.1
12-14	462	58.3	1,497	3,241	330	41.7	790	2,394	792	1.4	707	893	0.1
14-16	468	58.4	1,329	2,839	333	41.6	973	2,923	801	1.5	355	444	0.0
16-18	408	54.8	1,169	2,866	336	45.2	695	2,070	744	1.5	474	637	0.1
18-20	460	59.0	1,772	3,851	320	41.0	717	2,239	780	1.7	1,055	1,353	0.1
20-22	444	60.8	1,580	3,560	286	39.2	771	2,695	730	1.6	810	1,109	0.1
22-24	449	61.8	1,788	3,983	278	38.2	744	2,676	727	1.8	1,045	1,437	0.1
24-26	432	61.8	1,494	3,458	267	38.2	724	2,710	699	1.8	770	1,102	0.1
26-28	401	57.9	1,633	4,072	291	42.1	969	3,330	692	2.0	664	959	0.1
28-30	399	58.9	1,487	3,727	278	41.1	616	2,216	677	2.0	871	1,287	0.1
30-32	392	61.1	1,716	4,376	250	38.9	951	3,805	642	2.1	764	1,190	0.1
32-34	422	64.2	1,798	4,262	235	35.8	728	3,096	657	2.2	1,071	1,630	0.1
34-36	405	60.5	1,855	4,581	264	39.5	662	2,508	669	2.3	1,193	1,783	0.1
36-38	394	61.2	1,499	3,805	250	38.8	520	2,082	644	2.4	979	1,520	0.1
38-40	394	63.7	1,920	4,872	225	36.3	629	2,795	619	2.4	1,291	2,085	0.1
40-45	925	63.5	3,968	4,289	532	36.5	1,126	2,116	1,457	2.5	2,842	1,951	0.1
45-50	812	63.9	3,948	4,862	459	36.1	1,110	2,419	1,271	2.6	2,838	2,233	0.1
50-55	758	62.7	3,733	4,925	450	37.3	1,234	2,742	1,208	2.9	2,499	2,069	0.1
55-60	686	62.8	3,621	5,278	406	37.2	1,010	2,488	1,092	3.1	2,611	2,391	0.1
60-70	1,072	62.1	6,566	6,125	653	37.9	1,524	2,334	1,725	3.4	5,042	2,923	0.2
70-80	834	62.6	5,517	6,616	499	37.4	1,409	2,824	1,333	4.2	4,108	3,082	0.2
80-90	655	64.3	4,187	6,393	363	35.7	1,221	3,364	1,018	5.1	2,966	2,913	0.2
90-100	441	55.5	4,053	9,189	353	44.5	1,040	2,947	794	6.2	3,012	3,794	0.2
100-125	774	61.2	7,382	9,538	490	38.8	1,869	3,815	1,264	7.5	5,513	4,362	0.3
125-150	478	58.7	5,333	11,157	336	41.3	1,079	3,211	814	10.1	4,254	5,226	0.4
150-200	516	54.5	6,792	13,163	431	45.5	2,015	4,676	947	11.6	4,777	5,044	0.3
200-300	433	51.7	6,421	14,830	404	48.3	2,623	6,492	837	14.3	3,799	4,538	0.3
300-500	253	48.4	4,443	17,563	270	51.6	1,469	5,441	523	18.2	2,974	5,687	0.3
500+	221	42.2	7,953	35,984	303	57.8	4,430	14,619	524	28.4	3,523	6,723	0.2
NEGATIVE	789	48.5	7,563	9,586	839	51.5	50,169	59,796	1,628	17.3	-42,606	-26,171	9.9
S 0-10	1,258	54.0	3,239	2,575	1,072	46.0	4,017	3,747	2,330	0.8	-778	-334	0.0
U 10-20	2,206	57.4	6,869	3,114	1,638	42.6	3,888	2,374	3,844	1.4	2,981	775	0.1
B 20-30	2,125	60.3	7,983	3,757	1,400	39.7	3,823	2,731	3,525	1.8	4,159	1,180	0.1
T 30-40	2,007	62.1	8,788	4,379	1,224	37.9	3,490	2,852	3,231	2.3	5,298	1,640	0.1
O 40-60	3,181	63.3	15,270	4,800	1,847	36.7	4,480	2,425	5,028	2.7	10,790	2,146	0.1
T 60-100	3,002	61.6	20,323	6,770	1,868	38.4	5,195	2,781	4,870	4.2	15,128	3,106	0.2
100+	2,675	54.5	38,325	14,327	2,234	45.5	13,485	6,036	4,909	11.3	24,840	5,060	0.3
TOTAL	17,243	58.7	\$108,360	\$6,284	12,122	41.3	\$88,548	\$7,305	29,365	2.3	\$19,812	\$675	0.0

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	POSITIVE FARM INCOME				NEGATIVE FARM INCOME				TOTAL FARM INCOME				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	134	11.9	2,263	16,888	989	88.1	43,044	43,523	1,123	29.3	-40,782	-36,315	9.9
NEG <10	92	9.9	600	6,527	833	90.1	10,244	12,298	925	16.5	-9,643	-10,425	55.7
0- 2	180	33.0	270	1,498	366	67.0	3,108	8,492	546	1.0	-2,838	-5,199	4.6
2- 4	248	38.3	517	2,084	399	61.7	3,007	7,537	647	1.0	-2,490	-3,849	1.3
4- 6	295	37.0	764	2,589	503	63.0	3,541	7,039	798	1.3	-2,777	-3,480	0.9
6- 8	320	34.2	1,040	3,251	615	65.8	4,630	7,529	935	1.5	-3,590	-3,840	0.8
8-10	350	35.5	1,434	4,098	637	64.5	4,311	6,767	987	1.6	-2,876	-2,914	0.5
10-12	336	31.2	1,588	4,725	742	68.8	4,952	6,674	1,078	1.8	-3,365	-3,121	0.5
12-14	402	33.8	1,797	4,470	787	66.2	6,649	8,448	1,189	2.0	-4,852	-4,081	0.6
14-16	334	30.3	1,764	5,280	770	69.7	5,767	7,489	1,104	2.0	-4,003	-3,626	0.5
16-18	333	31.2	2,097	6,296	734	68.8	5,374	7,322	1,067	2.1	-3,277	-3,072	0.4
18-20	341	30.3	1,835	5,382	783	69.7	5,584	7,132	1,124	2.4	-3,749	-3,335	0.4
20-22	284	27.8	2,020	7,114	739	72.2	5,107	6,910	1,023	2.3	-3,086	-3,017	0.3
22-24	275	25.9	2,194	7,977	785	74.1	5,636	7,180	1,060	2.6	-3,442	-3,247	0.4
24-26	292	28.2	2,102	7,200	742	71.8	5,323	7,173	1,034	2.7	-3,220	-3,114	0.3
26-28	252	25.8	1,853	7,354	725	74.2	5,010	6,910	977	2.8	-3,157	-3,231	0.3
28-30	238	24.8	1,974	8,295	721	75.2	5,365	7,441	959	2.9	-3,391	-3,536	0.3
30-32	214	23.5	1,432	6,691	696	76.5	4,572	6,569	910	2.9	-3,140	-3,451	0.3
32-34	264	26.6	1,940	7,349	730	73.4	5,001	6,851	994	3.3	-3,061	-3,079	0.3
34-36	214	21.8	1,857	8,677	769	78.2	5,362	6,973	983	3.4	-3,505	-3,566	0.4
36-38	221	23.6	1,722	7,794	716	76.4	5,206	7,271	937	3.5	-3,484	-3,718	0.3
38-40	224	23.0	1,963	8,764	748	77.0	5,516	7,374	972	3.7	-3,553	-3,655	0.4
40-45	553	24.4	5,298	9,580	1,711	75.6	11,877	6,942	2,264	3.9	-6,580	-2,906	0.3
45-50	462	23.3	4,695	10,162	1,525	76.7	9,904	6,495	1,987	4.0	-5,209	-2,622	0.2
50-55	472	24.7	5,631	11,930	1,441	75.3	9,922	6,885	1,913	4.5	-4,291	-2,243	0.2
55-60	416	26.2	4,467	10,737	1,171	73.8	8,997	7,683	1,587	4.6	-4,530	-2,855	0.2
60-70	551	23.2	8,050	14,609	1,826	76.8	13,968	7,649	2,377	4.7	-5,918	-2,490	0.2
70-80	419	24.5	6,527	15,577	1,290	75.5	9,604	7,445	1,709	5.3	-3,077	-1,801	0.1
80-90	274	25.4	5,846	21,337	806	74.6	6,748	8,372	1,080	5.5	-901	-835	0.1
90-100	214	26.3	5,886	27,507	599	73.7	5,514	9,206	813	6.4	372	458	0.0
100-125	315	28.6	10,138	32,183	785	71.4	9,822	12,512	1,100	6.5	316	287	0.0
125-150	166	27.8	7,345	44,246	432	72.2	6,443	14,914	598	7.4	902	1,508	0.1
150-200	168	25.9	7,973	47,458	481	74.1	7,128	14,818	649	8.0	845	1,302	0.1
200-300	136	25.9	7,735	56,878	390	74.1	8,271	21,208	526	9.0	-536	-1,019	0.0
300-500	58	19.7	3,400	58,614	236	80.3	6,444	27,303	294	10.3	-3,044	-10,354	0.3
500+	43	20.1	3,409	79,277	171	79.9	13,024	76,166	214	11.6	-9,616	-44,932	0.4
NEGATIVE	226	11.0	2,863	12,670	1,822	89.0	53,288	29,247	2,048	21.7	-50,425	-24,622	11.7
S 0-10	1,393	35.6	4,025	2,889	2,520	64.4	18,597	7,380	3,913	1.3	-14,572	-3,724	0.9
U 10-20	1,746	31.4	9,080	5,201	3,816	68.6	28,326	7,423	5,562	2.0	-19,246	-3,460	0.5
B 20-30	1,341	26.5	10,144	7,565	3,712	73.5	26,441	7,123	5,053	2.6	-16,297	-3,225	0.3
T 30-40	1,137	23.7	8,914	7,840	3,659	76.3	25,657	7,012	4,796	3.4	-16,743	-3,491	0.3
O 40-60	1,903	24.6	20,090	10,557	5,848	75.4	40,701	6,960	7,751	4.2	-20,610	-2,659	0.2
T 60-100	1,458	24.4	26,309	18,045	4,521	75.6	35,834	7,926	5,979	5.2	-9,525	-1,593	0.1
100+	886	26.2	39,999	45,146	2,495	73.8	51,131	20,493	3,381	7.7	-11,132	-3,292	0.1
TOTAL	10,090	26.2	\$121,425	\$12,034	28,393	73.8	\$279,975	\$9,861	38,483	3.0	\$-158,550	\$-4,120	0.4

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

1994 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	152	6.0	891	5,865	2,382	94.0	326,019	136,868	2,534	66.0	-325,127	-128,306	78.7
NEG <10	265	18.5	458	1,726	1,164	81.5	13,402	11,514	1,429	25.6	-12,945	-9,059	74.8
0- 2	637	59.3	579	908	438	40.7	5,887	13,441	1,075	1.9	-5,308	-4,938	8.5
2- 4	966	71.9	1,145	1,185	377	28.1	3,519	9,334	1,343	2.1	-2,374	-1,768	1.2
4- 6	1,224	78.5	1,811	1,480	335	21.5	3,000	8,955	1,559	2.5	-1,189	-763	0.4
6- 8	1,392	82.1	2,115	1,520	304	17.9	2,268	7,460	1,696	2.7	-1152	-90	0.0
8-10	1,452	82.5	2,151	1,482	307	17.5	2,134	6,950	1,759	2.9	18	10	0.0
10-12	1,629	86.2	2,781	1,707	261	13.8	2,579	9,883	1,890	3.1	201	107	0.0
12-14	1,757	85.4	2,912	1,657	301	14.6	2,038	6,772	2,058	3.5	874	425	0.1
14-16	1,699	87.1	2,760	1,625	252	12.9	1,772	7,032	1,951	3.6	988	506	0.1
16-18	1,692	87.4	3,056	1,806	243	12.6	1,618	6,658	1,935	3.8	1,438	743	0.2
18-20	1,735	87.6	3,107	1,791	245	12.4	1,676	6,840	1,980	4.2	1,431	723	0.2
20-22	1,695	89.2	3,275	1,932	206	10.8	1,583	7,686	1,901	4.3	1,692	890	0.2
22-24	1,714	88.4	2,928	1,708	226	11.6	1,662	7,354	1,940	4.7	1,266	653	0.1
24-26	1,666	90.1	3,240	1,945	184	9.9	1,468	7,979	1,850	4.8	1,772	958	0.2
26-28	1,543	89.9	2,772	1,796	174	10.1	1,943	11,165	1,717	4.9	829	483	0.1
28-30	1,576	91.2	3,011	1,911	153	8.8	888	5,806	1,729	5.2	2,123	1,228	0.2
30-32	1,577	91.6	2,943	1,866	144	8.4	1,434	9,961	1,721	5.5	1,509	877	0.2
32-34	1,486	91.1	3,036	2,043	146	8.9	735	5,034	1,632	5.5	2,301	1,410	0.2
34-36	1,554	91.4	3,008	1,936	147	8.6	1,148	7,811	1,701	5.9	1,860	1,093	0.2
36-38	1,553	92.2	2,848	1,834	131	7.8	767	5,858	1,684	6.2	2,081	1,236	0.2
38-40	1,582	91.8	3,282	2,075	141	8.2	804	5,705	1,723	6.6	2,478	1,438	0.2
40-45	3,755	91.6	7,524	2,004	344	8.4	1,805	5,246	4,099	7.0	5,719	1,395	0.2
45-50	3,530	93.2	6,948	1,968	256	6.8	1,394	5,445	3,786	7.6	5,554	1,467	0.2
50-55	3,270	92.6	7,578	2,318	261	7.4	1,613	6,181	3,531	8.3	5,965	1,689	0.3
55-60	2,923	93.9	6,103	2,088	191	6.1	1,092	5,718	3,114	8.9	5,011	1,609	0.3
60-70	4,769	93.6	12,368	2,593	325	6.4	2,287	7,038	5,094	10.1	10,081	1,979	0.3
70-80	3,316	94.2	10,342	3,119	205	5.8	1,618	7,892	3,521	11.0	8,724	2,478	0.4
80-90	2,381	93.4	7,939	3,334	168	6.6	1,151	6,852	2,549	12.9	6,788	2,663	0.4
90-100	1,781	94.0	7,774	4,365	113	6.0	2,291	20,277	1,894	14.9	5,483	2,895	0.5
100-125	2,625	92.5	14,663	5,586	214	7.5	3,835	17,919	2,839	16.8	10,829	3,814	0.6
125-150	1,483	93.4	9,875	6,659	105	6.6	1,472	14,024	1,588	19.7	8,403	5,291	0.8
150-200	1,754	93.5	16,755	9,553	121	6.5	1,599	13,211	1,875	23.0	15,157	8,084	1.1
200-300	1,398	91.7	17,368	12,423	127	8.3	1,958	15,421	1,525	26.1	15,409	10,104	1.1
300-500	851	93.6	16,256	19,102	58	6.4	1,093	18,843	909	31.7	15,163	16,681	1.4
500+	630	88.4	33,748	53,568	83	11.6	8,971	108,086	713	38.6	24,776	34,750	1.1
NEGATIVE	417	10.5	1,349	3,235	3,546	89.5	339,421	95,719	3,963	42.0	-338,072	-85,307	78.5
S 0-10	5,671	76.3	7,801	1,376	1,761	23.7	16,807	9,544	7,432	2.4	-9,006	-1,212	0.6
U 10-20	8,512	86.7	14,616	1,717	1,302	13.3	9,683	7,437	9,814	3.6	4,932	503	0.1
B 20-30	8,194	89.7	15,226	1,858	943	10.3	7,544	8,001	9,137	4.7	7,682	841	0.2
T 30-40	7,752	91.6	15,117	1,950	709	8.4	4,889	6,896	8,461	5.9	10,228	1,209	0.2
O 40-60	13,478	92.8	28,153	2,089	1,052	7.2	5,904	5,612	14,530	7.8	22,249	1,531	0.2
T 60-100	12,247	93.8	38,423	3,137	811	6.2	7,348	9,060	13,058	11.4	31,076	2,380	0.4
100+	8,741	92.5	108,665	12,432	708	7.5	18,928	26,735	9,449	21.7	89,737	9,497	1.0
TOTAL	65,012	85.7	\$229,351	\$3,528	10,832	14.3	\$410,525	\$37,899	75,844	6.0	\$-181,174	-\$2,389	0.4

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	POSITIVE UNKNOWN INCOME				NEGATIVE UNKNOWN INCOME				TOTAL UNKNOWN INCOME				
	# POS RETURNS	% RETS POS	\$ AMOUNT (\$000)	\$ AVERAGE	# NEG RETURNS	% RETS NEG	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	% OF AGI
NEG >10	0	0.0	0	0	31	100.0	1,582	51,017	31	0.8	-1,582	-51,017	0.4
NEG <10	0	0.0	0	0	67	100.0	135	2,021	67	1.2	-135	-2,021	0.8
0 2	1,126	100.0	1,188	1,055	0	0.0	0	0	1,126	2.0	1,188	1,055	1.9
2 4	1,035	100.0	3,118	3,013	0	0.0	0	0	1,035	1.6	3,118	3,013	1.6
4 6	1,238	100.0	6,278	5,071	0	0.0	0	0	1,238	2.0	6,278	5,071	2.0
6 8	1,482	100.0	10,326	6,968	0	0.0	0	0	1,482	2.4	10,326	6,968	2.3
8 10	1,403	100.0	12,611	8,988	0	0.0	0	0	1,403	2.3	12,611	8,988	2.3
10 12	1,441	100.0	15,863	11,009	0	0.0	0	0	1,441	2.4	15,863	11,009	2.4
12 14	1,308	100.0	16,961	12,967	0	0.0	0	0	1,308	2.3	16,961	12,967	2.2
14 16	1,214	100.0	18,176	14,972	0	0.0	0	0	1,214	2.2	18,176	14,972	2.2
16 18	1,176	100.0	20,003	17,009	0	0.0	0	0	1,176	2.3	20,003	17,009	2.3
18 20	1,133	100.0	21,539	19,011	0	0.0	0	0	1,133	2.4	21,539	19,011	2.4
20 22	1,064	100.0	22,359	21,014	0	0.0	0	0	1,064	2.4	22,359	21,014	2.4
22 24	1,044	100.0	23,991	22,980	0	0.0	0	0	1,044	2.5	23,991	22,980	2.5
24 26	1,060	100.0	26,473	24,975	0	0.0	0	0	1,060	2.8	26,473	24,975	2.8
26 28	938	100.0	25,303	26,975	0	0.0	0	0	938	2.7	25,303	26,975	2.7
28 30	891	100.0	25,745	28,894	0	0.0	0	0	891	2.7	25,745	28,894	2.7
30 32	826	100.0	25,568	30,954	0	0.0	0	0	826	2.6	25,568	30,954	2.6
32 34	770	100.0	25,301	32,859	0	0.0	0	0	770	2.6	25,301	32,859	2.6
34 36	787	100.0	27,424	34,846	0	0.0	0	0	787	2.8	27,424	34,846	2.7
36 38	745	100.0	27,520	36,940	0	0.0	0	0	745	2.7	27,520	36,940	2.7
38 40	644	100.0	24,949	38,740	0	0.0	0	0	644	2.5	24,949	38,740	2.5
40 45	1,437	100.0	60,600	42,171	0	0.0	0	0	1,437	2.5	60,600	42,171	2.4
45 50	1,213	100.0	57,070	47,049	0	0.0	0	0	1,213	2.4	57,070	47,049	2.4
50 55	1,057	100.0	54,905	51,944	0	0.0	0	0	1,057	2.5	54,905	51,944	2.5
55 60	838	100.0	47,873	57,127	0	0.0	0	0	838	2.4	47,873	57,127	2.4
60 70	1,061	100.0	67,821	63,922	0	0.0	0	0	1,061	2.1	67,821	63,922	2.1
70 80	516	100.0	38,126	73,888	0	0.0	0	0	516	1.6	38,126	73,888	1.6
80 90	272	100.0	22,791	83,791	0	0.0	0	0	272	1.4	22,791	83,791	1.4
90 100	149	100.0	14,002	93,976	0	0.0	0	0	149	1.2	14,002	93,976	1.2
100 125	163	100.0	17,701	108,596	0	0.0	0	0	163	1.0	17,701	108,596	0.9
125 150	60	100.0	8,137	135,612	0	0.0	0	0	60	0.7	8,137	135,612	0.7
150 200	48	100.0	7,998	166,627	0	0.0	0	0	48	0.6	7,998	166,627	0.6
200 300	30	100.0	7,183	239,438	0	0.0	0	0	30	0.5	7,183	239,438	0.5
300 500	11	100.0	3,941	358,300	0	0.0	0	0	11	0.4	3,941	358,300	0.4
500+	6	100.0	5,791	965,086	0	0.0	0	0	6	0.3	5,791	965,086	0.3
NEGATIVE	0	0.0	0	0	98	100.0	1,717	17,520	98	1.0	-1,717	-17,520	0.4
S 0 10	6,284	100.0	33,521	5,334	0	0.0	0	0	6,284	2.0	33,521	5,334	2.1
U 10 20	6,272	100.0	92,543	14,755	0	0.0	0	0	6,272	2.3	92,543	14,755	2.3
B 20 30	4,997	100.0	123,870	24,789	0	0.0	0	0	4,997	2.6	123,870	24,789	2.6
T 30 40	3,772	100.0	130,762	34,667	0	0.0	0	0	3,772	2.6	130,762	34,667	2.6
O 40 60	4,545	100.0	220,447	48,503	0	0.0	0	0	4,545	2.5	220,447	48,503	2.4
T 60 100	1,998	100.0	142,740	71,442	0	0.0	0	0	1,998	1.7	142,740	71,442	1.7
100+	318	100.0	50,751	159,594	0	0.0	0	0	318	0.7	50,751	159,594	0.6
TOTAL	28,186	99.7	\$794,636	\$28,193	98	0.3	\$1,717	\$17,520	28,284	2.2	\$792,919	\$28,034	1.9

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL ADJUSTMENTS	INDIVIDUAL RETIREMENT ACCTS SELF	INDIVIDUAL RETIREMENT ACCTS SPOUSE	MOVING EXPENSES	SELF EMPLOYMENT TAX	SELF EMP HEALTH INS EXPENSES	KEOGH RETIREMENT ACCOUNTS	FORFEITED INTEREST PENALTY	ALIMONY PAID
NEG >10	3,838	1,774	93	66	52	639	119	36	58	711
NEG <10	5,590	1,275	163	50	98	342	87	70	23	443
0- 2	55,675	2,861	424	33	1,714	331	74	21	15	248
2- 4	64,877	2,079	637	47	51	809	135	21	19	359
4- 6	63,128	3,033	866	91	81	1,383	188	40	34	350
6- 8	62,974	4,358	1,237	101	106	2,085	249	64	53	462
8-10	60,975	5,337	1,499	237	122	2,490	270	60	59	600
10-12	60,644	6,519	1,884	350	116	3,031	350	170	45	574
12-14	58,087	7,728	2,332	490	155	3,258	386	203	44	860
14-16	54,778	8,609	2,691	674	154	3,543	435	238	41	833
16-18	50,603	9,131	2,871	859	184	3,637	393	376	53	759
18-20	47,215	10,025	3,328	1,011	180	3,766	459	345	34	901
20-22	44,258	10,280	3,490	1,044	218	3,770	405	460	40	852
22-24	41,310	10,471	3,590	1,136	249	3,773	386	436	34	866
24-26	38,249	10,842	3,394	1,241	183	3,909	434	560	67	1,055
26-28	35,182	10,495	3,382	1,298	161	3,747	397	539	32	939
28-30	33,446	10,905	3,385	1,432	175	3,856	395	624	50	988
30-32	31,273	10,811	3,083	1,469	203	3,720	371	683	26	1,255
32-34	29,681	11,187	3,012	1,589	180	3,850	370	778	34	1,374
34-36	28,599	11,528	2,997	1,652	152	3,981	393	848	22	1,483
36-38	27,148	10,664	2,862	1,578	146	3,716	359	790	33	1,180
38-40	26,017	10,937	2,661	1,577	194	3,823	357	927	64	1,335
40-45	58,553	24,595	5,473	3,202	381	9,071	808	2,564	75	3,021
45-50	49,609	21,476	3,806	2,188	388	8,499	716	2,796	48	3,035
50-55	42,362	18,808	2,641	1,681	317	7,838	650	2,882	63	2,734
55-60	34,863	18,345	2,340	1,561	221	7,403	606	3,489	50	2,674
60-70	50,402	30,588	3,447	2,354	442	12,489	1,018	6,631	92	4,117
70-80	32,001	25,511	2,468	1,733	309	9,618	790	6,604	44	3,944
80-90	19,774	22,486	1,952	1,401	195	8,079	692	7,208	22	2,938
90-100	12,740	18,598	1,406	1,022	168	6,524	590	6,651	18	2,219
100-125	16,892	35,402	2,271	1,723	345	11,192	1,056	14,169	43	4,603
125-150	8,043	26,929	1,357	1,032	182	7,651	756	12,794	15	3,141
150-200	8,145	34,820	1,385	1,095	85	8,933	964	17,863	82	4,412
200-300	5,839	29,417	969	755	73	6,780	736	14,837	7	5,261
300-500	2,868	15,541	505	369	34	3,556	458	7,337	4	3,278
500+	1,847	8,199	338	238	90	1,927	364	2,298	4	2,939
NEGATIVE	9,428	3,049	256	117	150	980	206	105	81	1,154
S 0-10	307,629	17,668	4,663	509	2,075	7,098	916	206	181	2,020
U 10-20	271,327	42,013	13,107	3,383	789	17,234	2,024	1,332	217	3,926
B 20-30	192,445	52,994	17,240	6,151	987	19,055	2,017	2,619	223	4,701
T 30-40	142,718	55,127	14,616	7,865	875	19,089	1,850	4,025	179	6,627
O 40-60	185,387	83,224	14,260	8,633	1,308	32,812	2,780	11,731	236	11,465
T 60-100	114,917	97,184	9,273	6,509	1,115	36,710	3,090	27,094	175	13,218
100+	43,634	150,308	6,825	5,212	809	40,040	4,334	69,299	155	23,635
TOTAL	1,267,485	501,567	80,241	38,380	8,108	173,018	17,216	116,413	1,447	66,745

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	INDIV RETIRE ACCOUNT PAYMENTS-SELF				INDIV RETIRE ACCOUNT PAYMENTS-SPOUSE				PAYMENTS TO A KEOGH RETIREMENT PLAN			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	55	1.4	93	1,699	41	1.1	66	1,619	8	0.2	36	4,475
NEG <10	103	1.8	163	1,583	37	0.7	50	1,358	11	0.2	70	6,321
0- 2	318	0.6	424	1,333	30	0.1	33	1,100	8	0.0	21	2,639
2- 4	454	0.7	637	1,404	37	0.1	47	1,270	20	0.0	21	1,028
4- 6	568	0.9	866	1,525	65	0.1	91	1,398	24	0.0	40	1,668
6- 8	820	1.3	1,237	1,509	86	0.1	101	1,176	52	0.1	64	1,232
8-10	993	1.6	1,499	1,509	168	0.3	237	1,410	57	0.1	60	1,060
10-12	1,213	2.0	1,884	1,554	267	0.4	350	1,311	79	0.1	170	2,152
12-14	1,503	2.6	2,332	1,552	378	0.7	490	1,295	114	0.2	203	1,782
14-16	1,728	3.2	2,691	1,557	490	0.9	674	1,375	129	0.2	238	1,845
16-18	1,853	3.7	2,871	1,549	594	1.2	859	1,445	137	0.3	376	2,747
18-20	2,148	4.5	3,328	1,550	709	1.5	1,011	1,426	169	0.4	345	2,041
20-22	2,286	5.2	3,490	1,527	734	1.7	1,044	1,422	161	0.4	460	2,859
22-24	2,335	5.7	3,590	1,537	811	2.0	1,136	1,401	191	0.5	436	2,282
24-26	2,281	6.0	3,394	1,488	929	2.4	1,241	1,335	192	0.5	560	2,918
26-28	2,367	6.7	3,382	1,429	946	2.7	1,298	1,372	195	0.6	539	2,764
28-30	2,458	7.3	3,385	1,377	1,054	3.2	1,432	1,359	236	0.7	624	2,644
30-32	2,324	7.4	3,083	1,327	1,050	3.4	1,469	1,399	234	0.7	683	2,920
32-34	2,332	7.9	3,012	1,291	1,163	3.9	1,589	1,366	245	0.8	778	3,176
34-36	2,116	7.4	2,997	1,417	1,186	4.1	1,652	1,393	262	0.9	848	3,235
36-38	1,910	7.0	2,862	1,499	1,178	4.3	1,578	1,340	246	0.9	790	3,210
38-40	1,807	6.9	2,661	1,473	1,242	4.8	1,577	1,270	284	1.1	927	3,263
40-45	4,223	7.2	5,473	1,296	2,946	5.0	3,202	1,087	706	1.2	2,564	3,631
45-50	3,555	7.2	3,806	1,070	2,456	5.0	2,188	891	769	1.6	2,796	3,636
50-55	1,625	3.8	2,641	1,625	1,143	2.7	1,681	1,471	798	1.9	2,882	3,611
55-60	1,393	4.0	2,340	1,680	1,016	2.9	1,561	1,536	824	2.4	3,489	4,235
60-70	1,960	3.9	3,447	1,758	1,505	3.0	2,354	1,564	1,425	2.8	6,631	4,653
70-80	1,364	4.3	2,468	1,809	1,087	3.4	1,733	1,594	1,167	3.6	6,604	5,659
80-90	1,071	5.4	1,952	1,823	857	4.3	1,401	1,634	1,019	5.2	7,208	7,073
90-100	751	5.9	1,406	1,872	617	4.8	1,022	1,656	851	6.7	6,651	7,816
100-125	1,213	7.2	2,271	1,872	1,023	6.1	1,723	1,684	1,483	8.8	14,169	9,554
125-150	712	8.9	1,357	1,906	605	7.5	1,032	1,705	1,026	12.8	12,794	12,470
150-200	730	9.0	1,385	1,897	639	7.8	1,095	1,714	1,199	14.7	17,863	14,898
200-300	506	8.7	969	1,916	438	7.5	755	1,723	856	14.7	14,837	17,333
300-500	266	9.3	505	1,898	232	8.1	369	1,591	365	12.7	7,337	20,102
500+	174	9.4	338	1,944	145	7.9	238	1,643	132	7.1	2,298	17,409
NEGATIVE	158	1.7	256	1,623	78	0.8	117	1,495	19	0.2	105	5,544
S 0-10	3,153	1.0	4,663	1,479	386	0.1	509	1,318	161	0.1	206	1,281
U 10-20	8,445	3.1	13,107	1,552	2,438	0.9	3,383	1,388	628	0.2	1,332	2,122
B 20-30	11,727	6.1	17,240	1,470	4,474	2.3	6,151	1,375	975	0.5	2,619	2,687
T 30-40	10,489	7.3	14,616	1,393	5,819	4.1	7,865	1,352	1,271	0.9	4,025	3,167
O 40-60	10,796	5.8	14,260	1,321	7,561	4.1	8,633	1,142	3,097	1.7	11,731	3,788
T 60-100	5,146	4.5	9,273	1,802	4,066	3.5	6,509	1,601	4,462	3.9	27,094	6,072
100+	3,601	8.3	6,825	1,895	3,082	7.1	5,212	1,691	5,061	11.6	69,299	13,693
TOTAL	53,515	4.2	\$80,241	\$1,499	27,904	2.2	\$38,380	\$1,375	15,674	1.2	\$116,413	\$7,427

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

1994 PERSONAL INCOME TAX REPORTS OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	MOVING EXPENSES				SELFEMPLOYED HEALTH INSURANCE				SELFEMPLOYMENT TAX			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	20	0.5	52	2,612	189	4.9	119	631	727	18.9	639	879
NEG <10	37	0.7	98	2,648	172	3.1	87	506	713	12.8	342	479
0- 2	69	0.1	1,714	24,847	182	0.3	74	405	2,252	4.0	331	147
2- 4	37	0.1	51	1,381	303	0.5	135	446	3,880	6.0	809	209
4- 6	56	0.1	81	1,455	435	0.7	188	431	4,665	7.4	1,383	297
6- 8	78	0.1	106	1,363	603	1.0	249	413	5,448	8.7	2,085	383
8-10	109	0.2	122	1,117	617	1.0	270	438	5,361	8.8	2,490	464
10-12	115	0.2	116	1,005	780	1.3	350	449	5,463	9.0	3,031	555
12-14	153	0.3	155	1,014	779	1.3	386	496	5,276	9.1	3,258	617
14-16	147	0.3	154	1,048	882	1.6	435	493	5,278	9.6	3,543	671
16-18	164	0.3	184	1,123	803	1.6	393	490	4,912	9.7	3,637	740
18-20	150	0.3	180	1,202	836	1.8	459	549	4,898	10.4	3,766	769
20-22	168	0.4	218	1,299	762	1.7	405	531	4,631	10.5	3,770	814
22-24	186	0.5	249	1,341	729	1.8	386	529	4,389	10.6	3,773	860
24-26	182	0.5	183	1,004	779	2.0	434	558	4,436	11.6	3,909	881
26-28	154	0.4	161	1,048	700	2.0	397	567	4,227	12.0	3,747	886
28-30	155	0.5	175	1,129	752	2.2	395	526	4,126	12.3	3,856	934
30-32	166	0.5	203	1,220	649	2.1	371	572	4,037	12.9	3,720	921
32-34	156	0.5	180	1,153	664	2.2	370	558	3,918	13.2	3,850	983
34-36	141	0.5	152	1,079	648	2.3	393	606	3,937	13.8	3,981	1,011
36-38	138	0.5	146	1,058	594	2.2	359	605	3,682	13.6	3,716	1,009
38-40	150	0.6	194	1,296	619	2.4	357	576	3,686	14.2	3,823	1,037
40-45	312	0.5	381	1,221	1,342	2.3	808	602	8,320	14.2	9,071	1,090
45-50	302	0.6	388	1,286	1,145	2.3	716	626	7,260	14.6	8,499	1,171
50-55	248	0.6	317	1,280	1,008	2.4	650	645	6,087	14.4	7,838	1,288
55-60	179	0.5	221	1,235	888	2.5	606	682	5,219	15.0	7,403	1,418
60-70	269	0.5	442	1,643	1,456	2.9	1,018	699	7,753	15.4	12,489	1,611
70-80	177	0.6	309	1,748	1,108	3.5	790	713	5,372	16.8	9,618	1,790
80-90	114	0.6	195	1,711	933	4.7	692	742	3,735	18.9	8,079	2,163
90-100	73	0.6	168	2,307	758	5.9	590	779	2,788	21.9	6,524	2,340
100-125	98	0.6	345	3,518	1,334	7.9	1,056	792	4,392	26.0	11,192	2,548
125-150	60	0.7	182	3,029	888	11.0	756	852	2,549	31.7	7,651	3,002
150-200	50	0.6	85	1,703	1,070	13.1	964	901	2,845	34.9	8,933	3,140
200-300	21	0.4	73	3,465	843	14.4	736	873	2,135	36.6	6,780	3,176
300-500	9	0.3	34	3,813	491	17.1	458	932	1,024	35.7	3,556	3,473
500+	7	0.4	90	12,921	405	21.9	364	900	666	36.1	1,927	2,894
NEGATIVE	57	0.6	150	2,636	361	3.8	206	571	1,440	15.3	980	681
S 0- 10	349	0.1	2,075	5,946	2,140	0.7	916	428	21,606	7.0	7,098	329
U 10- 20	729	0.3	789	1,083	4,080	1.5	2,024	496	25,827	9.5	17,234	667
B 20- 30	845	0.4	987	1,168	3,722	1.9	2,017	542	21,809	11.3	19,055	874
T 30- 40	751	0.5	875	1,165	3,174	2.2	1,850	583	19,260	13.5	19,089	991
O 40- 60	1,041	0.6	1,308	1,256	4,383	2.4	2,780	634	26,886	14.5	32,812	1,220
T 60-100	633	0.6	1,115	1,761	4,255	3.7	3,090	726	19,648	17.1	36,710	1,868
100+	245	0.6	809	3,303	5,031	11.5	4,334	861	13,611	31.2	40,040	2,942
TOTAL	4,650	0.4	8,108	1,744	27,146	2.1	17,216	634	150,087	11.8	173,018	1,153

TABLE F: OREGON ADJUSTMENTS TO FEDERAL ADJ GROSS INCOME (IN THOUSANDS OF DOLLARS) 1994 PERSONAL INCOME TAX REPORTS
FOR ALL FULL YEAR RETURNS IN OREGON OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON ADJUST	ADDITIONS				SUBTRACTIONS				
			INTEREST	MIN	CHILD	OTHER	FED TAX	SOC SEC	ORE REFUND	US BONDS	OTHER
NEG >10	3,838	4,103	2,491		9	19,237	126	31	1,369	811	15,296
NEG <10	5,590	-528	338		4	1,352	60	38	376	270	1,478
0- 2	55,675	-1,767	507		9	1,086	689	35	268	1,075	1,301
2- 4	64,877	-2,870	567		6	708	1,061	97	321	1,461	1,211
4- 6	63,128	-6,119	652		5	1,508	3,235	226	485	2,017	2,322
6- 8	62,974	-12,309	708		7	1,417	6,564	328	628	3,076	3,844
8-10	60,975	-21,813	929		16	1,756	14,477	490	880	3,735	4,930
10-12	60,644	-33,483	965		17	1,859	22,206	596	1,152	4,908	7,463
12-14	58,087	-42,816	1,527		6	1,721	30,177	929	1,465	5,372	8,126
14-16	54,778	-52,851	1,176		18	2,073	39,150	1,149	1,642	5,887	8,291
16-18	50,603	-59,941	1,197		8	2,348	46,181	1,261	1,901	6,058	8,091
18-20	47,215	-66,195	1,242		14	2,300	52,823	1,724	2,234	5,360	7,610
20-22	44,258	-74,585	1,112		8	1,985	60,541	2,307	2,567	5,382	6,894
22-24	41,310	-82,962	1,210		10	2,425	68,727	3,821	2,929	4,650	6,480
24-26	38,249	-89,245	1,171		11	2,190	74,160	5,230	3,231	4,426	5,570
26-28	35,182	-93,442	1,167		5	1,553	76,040	7,190	3,350	4,421	5,165
28-30	33,446	-95,720	1,193		8	1,849	77,356	9,226	3,758	4,012	4,419
30-32	31,273	-97,073	1,229		4	1,720	77,097	10,657	3,943	3,769	4,560
32-34	29,681	-98,824	1,203		12	1,724	76,889	12,194	4,249	3,966	4,466
34-36	28,599	-98,368	1,477		8	1,473	76,682	12,705	4,580	3,356	4,003
36-38	27,148	-99,696	1,188		7	1,407	74,879	14,450	4,765	4,207	4,284
38-40	26,017	-97,224	1,236		15	2,355	73,185	15,502	4,985	3,772	3,388
40-45	58,55	-230,819	2,960		31	4,152	167,610	39,435	12,509	9,650	8,757
45-50	49,609	-202,285	2,938		44	4,293	144,412	38,027	11,902	8,223	6,996
50-55	42,362	-185,415	2,915		33	3,767	124,028	41,423	11,126	7,972	7,580
55-60	34,863	-158,166	2,336		40	4,123	102,557	39,487	9,769	6,493	6,359
60-70	50,402	-238,445	4,814		56	5,996	148,714	63,978	15,653	11,334	9,633
70-80	32,001	-156,404	2,951		57	4,529	94,522	42,166	11,852	8,613	6,788
80-90	19,774	-101,379	2,266		45	3,294	58,586	27,468	8,429	6,250	6,251
90-100	12,740	-68,173	2,228		60	3,015	37,769	19,777	6,519	5,066	4,345
100-125	16,892	-95,806	4,463		62	5,583	50,203	28,569	10,627	8,523	7,991
125-150	8,043	-47,478	2,382		44	4,800	23,977	14,066	6,363	4,917	5,380
150-200	8,145	-52,252	3,094		51	5,846	24,319	14,665	8,025	6,192	8,042
200-300	5,839	-42,049	3,595		52	6,472	17,438	11,281	8,401	6,658	8,390
300-500	2,868	-28,450	2,623		27	5,746	8,573	6,410	6,452	6,158	9,254
500+	1,847	-42,227	6,370		12	10,876	5,492	4,591	15,339	15,352	18,711
NEGATIVE	9,428	3,574	2,828		13	20,589	186	69	1,746	1,081	16,774
S 0-10	307,629	-44,877	3,362		42	6,475	26,025	1,176	2,583	11,365	13,607
U 10-20	271,327	-255,286	6,106		63	10,301	190,536	5,659	8,394	27,586	39,581
B 20-30	192,445	-435,954	5,853		42	10,003	356,825	27,774	15,834	22,892	28,527
T 30-40	142,718	-491,185	6,334		45	8,679	378,731	65,507	22,521	18,783	20,700
O 40-60	185,387	-776,685	11,150		148	16,335	538,608	158,373	45,306	32,337	29,692
T 60-100	114,917	-564,401	12,259		218	16,836	339,591	153,388	42,453	31,263	27,017
100+	43,634	-308,262	22,526		248	39,324	130,001	79,582	55,208	47,800	57,769
TOTAL	1,267,485	-2,873,075	70,418		819	128,541	1,960,503	491,529	194,046	193,107	233,667

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	INTEREST FROM MUNICIPAL BONDS				INCOME OF MINOR CHILDREN				OTHER ADDITIONS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	96	2.5	2,491	25,944	16	0.4	9	547	497	12.9	19,237	38,706
NEG <10	95	1.7	338	3,554	7	0.1	4	561	316	5.7	1,352	4,280
0- 2	321	0.6	507	1,579	15	0.0	9	586	454	0.8	1,086	2,392
2- 4	289	0.4	567	1,962	9	0.0	6	617	435	0.7	708	1,627
4- 6	309	0.5	652	2,110	13	0.0	5	421	570	0.9	1,508	2,646
6- 8	379	0.6	708	1,868	10	0.0	7	661	628	1.0	1,417	2,257
8-10	440	0.7	929	2,110	18	0.0	16	869	773	1.3	1,756	2,271
10-12	558	0.9	965	1,730	12	0.0	17	1,457	835	1.4	1,859	2,226
12-14	595	1.0	1,527	2,566	19	0.0	6	336	901	1.6	1,721	1,910
14-16	621	1.1	1,176	1,894	23	0.0	18	792	999	1.8	2,073	2,075
16-18	567	1.1	1,197	2,110	14	0.0	8	547	920	1.8	2,348	2,552
18-20	543	1.2	1,242	2,286	26	0.1	14	525	898	1.9	2,300	2,561
20-22	474	1.1	1,112	2,347	20	0.0	8	406	885	2.0	1,985	2,243
22-24	542	1.3	1,210	2,232	20	0.0	10	504	885	2.1	2,425	2,740
24-26	531	1.4	1,171	2,205	25	0.1	11	443	897	2.3	2,190	2,441
26-28	475	1.4	1,167	2,457	16	0.0	5	283	821	2.3	1,553	1,892
28-30	486	1.5	1,193	2,456	22	0.1	8	377	805	2.4	1,849	2,297
30-32	497	1.6	1,229	2,472	14	0.0	4	259	792	2.5	1,720	2,172
32-34	490	1.7	1,203	2,456	26	0.1	12	469	817	2.8	1,724	2,110
34-36	481	1.7	1,477	3,070	18	0.1	8	417	807	2.8	1,473	1,825
36-38	513	1.9	1,188	2,316	15	0.1	7	473	782	2.9	1,407	1,799
38-40	521	2.0	1,236	2,373	27	0.1	15	546	848	3.3	2,355	2,777
40-45	1,168	2.0	2,960	2,534	69	0.1	31	443	1,966	3.4	4,152	2,112
45-50	1,127	2.3	2,938	2,607	75	0.2	44	588	1,724	3.5	4,293	2,490
50-55	1,101	2.6	2,915	2,648	86	0.2	33	388	1,743	4.1	3,767	2,161
55-60	1,011	2.9	2,336	2,311	69	0.1	40	578	1,543	4.4	4,123	2,672
60-70	1,813	3.6	4,814	2,656	126	0.2	56	443	2,531	5.0	5,996	2,369
70-80	1,250	3.9	2,951	2,361	105	0.3	57	545	1,928	6.0	4,529	2,349
80-90	1,003	5.1	2,266	2,259	90	0.5	45	501	1,483	7.5	3,294	2,221
90-100	846	6.6	2,228	2,633	69	0.5	60	863	1,264	9.9	3,015	2,386
100-125	1,394	8.3	4,463	3,201	110	0.7	62	563	2,182	12.9	5,583	2,559
125-150	847	10.5	2,382	2,812	70	0.9	44	625	1,316	16.4	4,800	3,647
150-200	1,014	12.4	3,094	3,051	90	1.1	51	565	1,610	19.8	5,846	3,631
200-300	896	15.3	3,595	4,012	96	1.6	52	547	1,487	25.5	6,472	4,353
300-500	558	19.5	2,623	4,700	44	1.5	27	620	967	33.7	5,746	5,942
500+	537	29.1	6,370	11,863	20	1.1	12	583	828	44.8	10,876	13,136
NEGATIVE	191	2.0	2,828	14,807	23	0.2	13	551	813	8.6	20,589	25,325
S 0-10	1,738	0.6	3,362	1,934	65	0.0	42	647	2,860	0.9	6,475	2,264
U 10-20	2,884	1.1	6,106	2,117	94	0.0	63	674	4,553	1.7	10,301	2,262
B 20-30	2,508	1.3	5,853	2,334	103	0.1	42	409	4,293	2.2	10,003	2,330
T 30-40	2,502	1.8	6,334	2,531	100	0.1	45	452	4,046	2.8	8,679	2,145
O 40-60	4,407	2.4	11,150	2,530	299	0.2	148	495	6,976	3.8	16,335	2,342
T 60-100	4,912	4.3	12,259	2,496	390	0.3	218	558	7,206	6.3	16,836	2,336
100+	5,246	12.0	22,526	4,294	430	1.0	248	577	8,390	19.2	39,324	4,687
TOTAL	24,388	1.9	\$70,418	\$2,887	1,504	0.1	\$819	\$544	39,137	3.1	\$128,541	\$3,284

TABLE F2: OREGON SUBTRACTIONS: FEDERAL TAX, SOCIAL SECURITY, AND OREGON TAX REFUND
FOR ALL FULL YEAR RETURNS IN OREGON1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	FEDERAL INCOME TAX				TAXABLE SOCIAL SECURITY				OREGON TAX REFUND			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	100	2.6	126	1,259	6	0.2	31	5,243	470	12.2	1,369	2,913
NEG <10	84	1.5	60	714	13	0.2	38	2,914	432	7.7	376	871
0- 2	10,970	19.7	689	63	32	0.1	35	1,083	475	0.9	268	565
2- 4	12,379	19.1	1,061	86	59	0.1	97	1,640	677	1.0	321	474
4- 6	16,984	26.9	3,235	190	83	0.1	226	2,725	1,105	1.8	485	439
6- 8	30,009	47.7	6,564	219	105	0.2	328	3,122	1,538	2.4	628	409
8-10	35,528	58.3	14,477	407	155	0.3	490	3,163	2,109	3.5	880	417
10-12	34,560	57.0	22,206	643	174	0.3	596	3,423	2,717	4.5	1,152	424
12-14	38,608	66.5	30,177	782	245	0.4	929	3,792	3,361	5.8	1,465	436
14-16	39,505	72.1	39,150	991	345	0.6	1,149	3,329	3,808	7.0	1,642	431
16-18	38,051	75.2	46,181	1,214	458	0.9	1,261	2,754	4,314	8.5	1,901	441
18-20	38,373	81.3	52,823	1,377	844	1.8	1,724	2,043	4,963	10.5	2,234	450
20-22	38,883	87.9	60,541	1,557	1,682	3.8	2,307	1,371	5,502	12.4	2,567	467
22-24	38,969	94.3	68,727	1,764	2,472	6.0	3,821	1,546	6,260	15.2	2,929	468
24-26	36,859	96.4	74,160	2,012	3,152	8.2	5,230	1,659	6,790	17.8	3,231	476
26-28	34,096	96.9	76,040	2,230	3,639	10.3	7,190	1,976	7,105	20.2	3,350	471
28-30	32,550	97.3	77,356	2,377	4,000	12.0	9,226	2,307	7,731	23.1	3,758	486
30-32	30,498	97.5	77,097	2,528	3,875	12.4	10,657	2,750	8,057	25.8	3,943	489
32-34	29,028	97.8	76,889	2,649	3,673	12.4	12,194	3,320	8,522	28.7	4,249	499
34-36	28,013	98.0	76,682	2,737	3,306	11.6	12,705	3,843	9,061	31.7	4,580	505
36-38	26,663	98.2	74,879	2,808	3,223	11.9	14,450	4,483	9,417	34.7	4,765	506
38-40	25,559	98.2	73,185	2,863	3,108	11.9	15,502	4,988	9,720	37.4	4,985	513
40-45	57,531	98.3	167,610	2,913	6,716	11.5	39,435	5,872	24,097	41.2	12,509	519
45-50	48,877	98.5	144,412	2,955	5,096	10.3	38,027	7,462	22,620	45.6	11,902	526
50-55	41,732	98.5	124,028	2,972	4,799	11.3	41,423	8,632	20,834	49.2	11,126	534
55-60	34,407	98.7	102,557	2,981	4,198	12.0	39,487	9,406	17,790	51.0	9,769	549
60-70	49,806	98.8	148,714	2,986	6,170	12.2	63,978	10,369	27,388	54.3	15,653	572
70-80	31,605	98.8	94,522	2,991	3,798	11.9	42,166	11,102	18,536	57.9	11,852	639
80-90	19,584	99.0	58,586	2,992	2,438	12.3	27,468	11,266	11,733	59.3	8,429	718
90-100	12,621	99.1	37,769	2,993	1,674	13.1	19,777	11,814	7,603	59.7	6,519	857
100-125	16,782	99.3	50,203	2,992	2,445	14.5	28,569	11,685	9,875	58.5	10,627	1,076
125-150	8,014	99.6	23,977	2,992	1,157	14.4	14,066	12,157	4,624	57.5	6,363	1,376
150-200	8,124	99.7	24,319	2,993	1,156	14.2	14,665	12,686	4,722	58.0	8,025	1,699
200-300	5,826	99.8	17,438	2,993	873	15.0	11,281	12,922	3,412	58.4	8,401	2,462
300-500	2,867	100.0	8,573	2,990	471	16.4	6,410	13,609	1,697	59.2	6,452	3,802
500+	1,845	99.9	5,492	2,976	312	16.9	4,591	14,716	1,141	61.8	15,339	13,444
NEGATIVE	184	2.0	186	1,010	19	0.2	69	3,649	902	9.6	1,746	1,935
S 0-10	105,870	34.4	26,025	246	434	0.1	1,176	2,709	5,904	1.9	2,583	437
U 10-20	189,097	69.7	190,536	1,008	2,066	0.8	5,659	2,739	19,163	7.1	8,394	438
B 20-30	181,357	94.2	356,825	1,968	14,945	7.8	27,774	1,858	33,388	17.3	15,834	474
T 30-40	139,761	97.9	378,731	2,710	17,185	12.0	65,507	3,812	44,777	31.4	22,521	503
O 40-60	182,547	98.5	538,608	2,951	20,809	11.2	158,373	7,611	85,341	46.0	45,306	531
T 60-100	113,616	98.9	339,591	2,989	14,080	12.3	153,388	10,894	65,260	56.8	42,453	651
100+	43,458	99.6	130,001	2,991	6,414	14.7	79,582	12,408	25,471	58.4	55,208	2,167
TOTAL	955,890	75.4	\$1,960,503	\$2,051	75,952	6.0	\$491,529	\$6,472	280,206	22.1	\$194,046	\$693

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	INTEREST ON US BONDS				OTHER SUBTRACTIONS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	266	6.9	811	3,048	1,094	28.5	15,296	13,982
NEG <10	349	6.2	270	775	1,061	19.0	1,478	1,393
0 2	2,305	4.1	1,075	467	1,656	3.0	1,301	785
2 4	1,961	3.0	1,461	745	1,848	2.8	1,211	655
4 6	2,093	3.3	2,017	964	2,398	3.8	2,322	968
6 8	2,559	4.1	3,076	1,202	3,059	4.9	3,844	1,257
8 10	2,887	4.7	3,735	1,294	3,361	5.5	4,930	1,467
10 12	3,159	5.2	4,908	1,554	3,889	6.4	7,463	1,919
12 14	3,251	5.6	5,372	1,653	3,966	6.8	8,126	2,049
14 16	3,167	5.8	5,887	1,859	4,086	7.5	8,291	2,029
16 18	2,984	5.9	6,058	2,030	3,949	7.8	8,091	2,049
18 20	2,714	5.7	5,360	1,975	3,858	8.2	7,610	1,972
20 22	2,553	5.8	5,382	2,108	3,534	8.0	6,894	1,951
22 24	2,276	5.5	4,650	2,043	3,582	8.7	6,480	1,809
24 26	2,130	5.6	4,426	2,078	3,435	9.0	5,570	1,621
26 28	1,999	5.7	4,421	2,212	3,316	9.4	5,165	1,558
28 30	1,928	5.8	4,012	2,081	3,269	9.8	4,419	1,352
30 32	1,779	5.7	3,769	2,118	3,098	9.9	4,560	1,472
32 34	1,840	6.2	3,966	2,156	3,033	10.2	4,466	1,472
34 36	1,742	6.1	3,356	1,926	2,993	10.5	4,003	1,337
36 38	1,762	6.5	3,920	2,225	2,931	10.8	4,284	1,462
38 40	1,758	6.8	3,772	2,145	2,917	11.2	3,388	1,161
40 45	4,146	7.1	9,650	2,328	6,541	11.2	8,757	1,339
45 50	3,735	7.5	8,223	2,201	5,882	11.9	6,996	1,189
50 55	3,546	8.4	7,972	2,248	5,468	12.9	7,580	1,386
55 60	3,065	8.8	6,493	2,118	4,706	13.5	6,359	1,351
60 70	5,069	10.1	11,334	2,236	7,435	14.8	9,633	1,296
70 80	3,598	11.2	8,613	2,394	5,363	16.8	6,788	1,266
80 90	2,537	12.8	6,250	2,464	3,856	19.5	6,251	1,621
90 100	1,833	14.4	5,066	2,764	2,908	22.8	4,345	1,494
100 125	2,910	17.2	8,523	2,929	4,497	26.6	7,991	1,777
125 150	1,574	19.6	4,917	3,124	2,623	32.6	5,380	2,051
150 200	1,744	21.4	6,192	3,551	2,899	35.6	8,042	2,774
200 300	1,510	25.9	6,658	4,409	2,333	40.0	8,390	3,596
300 500	951	33.2	6,158	6,475	1,280	44.6	9,254	7,230
500+	825	44.7	15,352	18,608	960	52.0	18,711	19,491
NEGATIVE	615	6.5	1,081	1,758	2,155	22.9	16,774	7,784
S 0 10	11,805	3.8	11,365	963	12,322	4.0	13,607	1,104
U 10 20	15,275	5.6	27,586	1,806	19,748	7.3	39,581	2,004
B 20 30	10,886	5.7	22,892	2,103	17,136	8.9	28,527	1,665
T 30 40	8,881	6.2	18,783	2,115	14,972	10.5	20,700	1,383
O 40 60	14,492	7.8	32,337	2,231	22,597	12.2	29,692	1,314
T 60 100	13,037	11.3	31,263	2,398	19,562	17.0	27,017	1,381
100+	9,514	21.8	47,800	5,024	14,592	33.4	57,769	3,959
TOTAL	84,505	6.7	\$193,107	\$2,285	123,084	9.7	\$233,667	\$1,898

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL CREDITS	EXEMPTION CREDITS	CHILD CARE	ELDERLY CARE	RETIREMENT INCOME	TAX PD OTHER STATES	POLITICAL CONTRIB	OTHER CREDITS
NEG >10	3,838	9	7	0	0	0	1	0	0
NEG <10	5,590	6	6	0	0	0	0	0	0
0- 2	55,675	28	26	0	0	0	0	1	1
2- 4	64,877	1,614	1,598	3	1	3	3	4	3
4- 6	63,128	4,667	4,570	17	5	41	6	14	14
6- 8	62,974	7,382	7,082	57	20	150	9	25	39
8-10	60,975	9,793	9,160	152	21	352	17	31	60
10-12	60,644	11,817	10,709	298	21	649	19	39	83
12-14	58,087	12,691	11,156	486	20	847	20	58	104
14-16	54,778	12,849	11,023	660	12	939	36	62	117
16-18	50,603	12,486	10,635	658	6	948	48	73	119
18-20	47,215	12,121	10,283	602	3	983	42	82	126
20-22	44,258	11,776	9,997	545	1	968	54	86	125
22-24	41,310	11,300	9,582	442	0	999	60	89	128
24-26	38,249	10,902	9,228	392	0	1,011	49	87	134
26-28	35,182	10,257	8,727	297	0	967	47	95	125
28-30	33,446	10,144	8,679	268	0	905	66	99	127
30-32	31,273	9,723	8,430	255	0	746	68	99	124
32-34	29,681	9,389	8,220	234	0	590	80	107	157
34-36	28,599	9,273	8,195	229	0	493	90	111	155
36-38	27,148	8,880	7,966	219	0	357	74	120	144
38-40	26,017	8,532	7,724	217	0	240	77	123	150
40-45	58,553	19,679	18,119	536	0	182	197	304	341
45-50	49,609	17,392	16,044	480	0	0	200	307	360
50-55	42,362	15,257	14,014	403	0	0	191	292	357
55-60	34,863	12,866	11,714	315	0	0	225	279	333
60-70	50,402	18,832	17,137	326	0	0	333	502	534
70-80	32,001	12,225	10,962	50	0	0	310	392	511
80-90	19,774	7,806	6,766	5	0	0	267	299	470
90-100	12,740	5,164	4,318	1	0	0	229	206	409
100-125	16,892	7,332	5,728	0	0	0	448	304	851
125-150	8,043	3,977	2,745	0	0	0	289	168	776
150-200	8,145	4,383	2,822	0	0	0	508	196	857
200-300	5,839	3,737	2,022	0	0	0	765	150	799
300-500	2,868	2,241	944	0	0	0	796	85	415
500+	1,847	7,439	575	0	0	0	4,149	67	2,648
NEGATIVE	9,428	15	13	0	0	0	1	0	0
S 0-10	307,629	23,485	22,436	228	47	546	36	76	116
U 10-20	271,327	61,965	53,806	2,704	61	4,366	164	314	550
B 20-30	192,445	54,380	46,214	1,944	1	4,850	277	456	639
T 30-40	142,718	45,796	40,536	1,155	0	2,427	389	561	728
O 40-60	185,387	65,195	59,892	1,734	0	182	813	1,182	1,392
T 60-100	114,917	44,026	39,184	381	0	0	1,139	1,399	1,924
100+	43,634	29,110	14,836	0	0	0	6,955	971	6,347
TOTAL	1,267,485	323,971	276,917	8,147	110	12,370	9,774	4,959	11,695

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	\$116 CREDIT PER EXEMPTION				CHILD CARE CREDIT				ELDERLY CREDIT			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	31	0.8	7	235	0	0.0	0	0	1	0.0	0	268
NEG <10	29	0.5	6	195	0	0.0	0	0	0	0.0	0	0
0- 2	2,397	4.3	26	11	1	0.0	0	3	3	0.0	0	76
2- 4	29,808	45.9	1,598	54	118	0.2	3	22	45	0.1	1	21
4- 6	42,084	66.7	4,570	109	272	0.4	17	64	133	0.2	5	37
6- 8	51,602	81.9	7,082	137	493	0.8	57	115	245	0.4	20	82
8-10	54,535	89.4	9,160	168	830	1.4	152	183	193	0.3	21	109
10-12	56,633	93.4	10,709	189	1,249	2.1	298	239	163	0.3	21	127
12-14	55,430	95.4	11,156	201	1,607	2.8	486	302	136	0.2	20	145
14-16	52,954	96.7	11,023	208	1,952	3.6	660	338	111	0.2	12	108
16-18	49,300	97.4	10,635	216	2,079	4.1	658	316	76	0.2	6	75
18-20	46,227	97.9	10,283	222	2,148	4.5	602	280	31	0.1	3	88
20-22	43,565	98.4	9,997	229	2,156	4.9	545	253	10	0.0	1	83
22-24	40,818	98.8	9,582	235	2,059	5.0	442	215	2	0.0	0	58
24-26	37,849	99.0	9,228	244	2,034	5.3	392	193	6	0.0	0	70
26-28	34,842	99.0	8,727	250	1,840	5.2	297	161	0	0.0	0	0
28-30	33,198	99.3	8,679	261	1,876	5.6	268	143	0	0.0	0	0
30-32	31,064	99.3	8,430	271	2,016	6.4	255	127	0	0.0	0	0
32-34	29,484	99.3	8,220	279	2,017	6.8	234	116	0	0.0	0	0
34-36	28,475	99.6	8,195	288	2,071	7.2	229	111	0	0.0	0	0
36-38	27,006	99.5	7,966	295	2,100	7.7	219	104	0	0.0	0	0
38-40	25,895	99.5	7,724	298	2,158	8.3	217	101	0	0.0	0	0
40-45	58,321	99.6	18,119	311	5,458	9.3	536	98	0	0.0	0	0
45-50	49,460	99.7	16,044	324	5,082	10.2	480	94	0	0.0	0	0
50-55	42,229	99.7	14,014	332	4,467	10.5	403	90	0	0.0	0	0
55-60	34,767	99.7	11,714	337	3,728	10.7	315	85	0	0.0	0	0
60-70	50,275	99.7	17,137	341	3,995	7.9	326	82	0	0.0	0	0
70-80	31,941	99.8	10,962	343	636	2.0	50	78	0	0.0	0	0
80-90	19,726	99.8	6,766	343	59	0.3	5	82	0	0.0	0	0
90-100	12,717	99.8	4,318	340	8	0.1	1	96	0	0.0	0	0
100-125	16,846	99.7	5,728	340	4	0.0	0	53	0	0.0	0	0
125-150	8,034	99.9	2,745	342	1	0.0	0	144	0	0.0	0	0
150-200	8,118	99.7	2,822	348	0	0.0	0	0	0	0.0	0	0
200-300	5,816	99.6	2,022	348	0	0.0	0	0	0	0.0	0	0
300-500	2,859	99.7	944	330	0	0.0	0	0	0	0.0	0	0
500+	1,839	99.6	575	313	0	0.0	0	0	0	0.0	0	0
NEGATIVE	60	0.6	13	216	0	0.0	0	0	1	0.0	0	268
S 0-10	180,426	58.7	22,436	124	1,714	0.6	228	133	619	0.2	47	76
U 10-20	260,544	96.0	53,806	207	9,035	3.3	2,704	299	517	0.2	61	118
B 20-30	190,272	98.9	46,214	243	9,965	5.2	1,944	195	18	0.0	1	76
T 30-40	141,924	99.4	40,536	286	10,362	7.3	1,155	111	0	0.0	0	0
O 40-60	184,777	99.7	59,892	324	18,735	10.1	1,734	93	0	0.0	0	0
T 60-100	114,659	99.8	39,184	342	4,698	4.1	381	81	0	0.0	0	0
100+	43,512	99.7	14,836	341	5	0.0	0	71	0	0.0	0	0
TOTAL	1,116,174	88.1	\$276,917	\$248	54,514	4.3	\$8,147	\$149	1,155	0.1	\$110	\$95

TABLE G2: OREGON CREDITS: RETIREMENT, TAXES PAID TO OTHER STATES, POLITICAL AND OTHER
FOR ALL FULL YEAR RETURNS IN OREGON1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	RETIREMENT INCOME CREDIT				TAXES PAID TO OTHER STATES				POLITICAL CREDIT				OTHER TAX CREDITS			
	# 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	0.1	0	198	3	0.1	1	480	1	0.0	0	50	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	5	0.0	0	30	17	0.0	0	15	52	0.1	1	19	15	0.0	1	37
2- 4	113	0.2	3	24	114	0.2	3	26	178	0.3	4	25	110	0.2	3	23
4- 6	806	1.3	41	50	150	0.2	6	42	410	0.6	14	35	246	0.4	14	55
6- 8	1,800	2.9	150	83	155	0.2	9	61	680	1.1	25	37	420	0.7	39	94
8-10	2,808	4.6	352	125	197	0.3	17	84	796	1.3	31	40	526	0.9	60	114
10-12	4,039	6.7	649	161	201	0.3	19	93	940	1.6	39	42	628	1.0	83	132
12-14	4,194	7.2	847	202	205	0.4	20	98	1,205	2.1	58	48	685	1.2	104	152
14-16	3,969	7.2	939	237	272	0.5	36	131	1,263	2.3	62	49	713	1.3	117	164
16-18	3,588	7.1	948	264	280	0.6	48	170	1,399	2.8	73	52	668	1.3	119	178
18-20	3,159	6.7	983	311	255	0.5	42	163	1,516	3.2	82	54	702	1.5	126	180
20-22	2,774	6.3	968	349	259	0.6	54	209	1,570	3.5	86	55	628	1.4	125	199
22-24	2,493	6.0	999	401	263	0.6	60	230	1,563	3.8	89	57	660	1.6	128	194
24-26	2,170	5.7	1,011	466	254	0.7	49	193	1,573	4.1	87	56	636	1.7	134	211
26-28	1,864	5.3	967	519	214	0.6	47	220	1,637	4.7	95	58	563	1.6	125	222
28-30	1,665	5.0	905	544	250	0.7	66	263	1,686	5.0	99	58	594	1.8	127	214
30-32	1,357	4.3	746	550	251	0.8	68	271	1,694	5.4	99	59	559	1.8	124	222
32-34	1,148	3.9	590	514	233	0.8	80	345	1,819	6.1	107	59	661	2.2	157	237
34-36	1,082	3.8	493	455	255	0.9	90	354	1,852	6.5	111	60	636	2.2	155	243
36-38	908	3.3	357	394	224	0.8	74	329	2,014	7.4	120	59	594	2.2	144	242
38-40	746	2.9	240	322	205	0.8	77	374	2,026	7.8	123	61	634	2.4	150	236
40-45	985	1.7	182	184	514	0.9	197	384	4,956	8.5	304	61	1,436	2.5	341	237
45-50	0	0.0	0	0	419	0.8	200	478	4,754	9.6	307	65	1,299	2.6	360	277
50-55	0	0.0	0	0	402	0.9	191	474	4,341	10.2	292	67	1,134	2.7	357	315
55-60	0	0.0	0	0	400	1.1	225	562	4,105	11.8	279	68	940	2.7	333	355
60-70	0	0.0	0	0	604	1.2	333	552	7,118	14.1	502	71	1,352	2.7	534	395
70-80	0	0.0	0	0	428	1.3	310	724	5,471	17.1	392	72	844	2.6	511	605
80-90	0	0.0	0	0	329	1.7	267	810	4,005	20.3	299	75	497	2.5	470	945
90-100	0	0.0	0	0	235	1.8	229	976	2,725	21.4	206	76	332	2.6	409	1,233
100-125	0	0.0	0	0	380	2.2	448	1,180	3,866	22.9	304	79	513	3.0	851	1,659
125-150	0	0.0	0	0	225	2.8	289	1,283	2,075	25.8	168	81	290	3.6	776	2,677
150-200	0	0.0	0	0	273	3.4	508	1,860	2,331	28.6	196	84	342	4.2	857	2,507
200-300	0	0.0	0	0	285	4.9	765	2,686	1,750	30.0	150	86	291	5.0	799	2,747
300-500	0	0.0	0	0	181	6.3	796	4,398	975	34.0	85	88	170	5.9	415	2,442
500+	0	0.0	0	0	249	13.5	4,149	16,662	759	41.1	67	89	221	12.0	2,648	11,981
NEGATIVE	2	0.0	0	198	3	0.0	1	480	1	0.0	0	50	0	0.0	0	0
S 0-10	5,532	1.8	546	99	633	0.2	36	56	2,116	0.7	76	36	1,317	0.4	116	88
U 10-20	18,949	7.0	4,366	230	1,213	0.4	164	135	6,323	2.3	314	50	3,396	1.3	550	162
B 20-30	10,966	5.7	4,850	442	1,240	0.6	277	223	8,029	4.2	456	57	3,081	1.6	639	207
T 30-40	5,241	3.7	2,427	463	1,168	0.8	389	333	9,405	6.6	561	60	3,084	2.2	728	236
O 40-60	985	0.5	182	184	1,735	0.9	813	469	18,156	9.8	1,182	65	4,809	2.6	1,392	289
T 60-100	0	0.0	0	0	1,596	1.4	1,139	713	19,319	16.8	1,399	72	3,025	2.6	1,924	636
100+	0	0.0	0	0	1,593	3.7	6,955	4,366	11,756	26.9	971	83	1,827	4.2	6,347	3,474
TOTAL	41,675	3.3	\$12,370	\$297	9,181	0.7	\$9,774	\$1,065	75,105	5.9	\$4,959	\$66	20,539	1.6	\$11,695	\$569

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON EXEMPTIONS	TOTAL PERSONAL EXEMPTIONS	DISABLED EXEMPTIONS -----			DISABLED CHILD EXEMPTIONS -----						TOTAL
				ONE	TWO	TOTAL	ONE	TWO	THREE	FOUR	FIVE OR MORE RETURNS EXEMPT		
NEG >10	3,838	8,350	8,313	26	0	26	9	1	0	0	0	0	11
NEG <10	5,590	8,776	8,699	58	2	62	15	0	0	0	0	0	15
0- 2	55,675	36,529	36,280	203	1	205	38	3	0	0	0	0	44
2- 4	64,877	52,632	52,309	257	3	263	54	3	0	0	0	0	60
4- 6	63,128	68,451	67,937	425	5	435	67	6	0	0	0	0	79
6- 8	62,974	84,801	84,220	446	8	462	93	9	0	2	0	0	119
8-10	60,975	95,876	95,153	552	17	586	110	6	2	1	1	5	137
10-12	60,644	104,075	103,258	603	20	643	144	12	2	0	0	0	174
12-14	58,087	104,298	103,464	579	23	625	171	14	2	1	0	0	209
14-16	54,778	100,782	99,994	536	10	556	187	18	3	0	0	0	232
16-18	50,603	95,833	95,048	534	19	572	180	13	1	1	0	0	213
18-20	47,215	91,747	91,008	471	17	505	195	15	3	0	0	0	234
20-22	44,258	88,468	87,760	417	18	453	197	18	3	2	1	5	255
22-24	41,310	84,234	83,613	379	11	401	178	18	2	0	0	0	220
24-26	38,249	80,724	80,112	311	10	331	240	15	2	0	1	5	281
26-28	35,182	76,158	75,591	301	4	309	211	17	3	1	0	0	258
28-30	33,446	75,438	74,946	245	10	265	176	22	1	1	0	0	227
30-32	31,273	73,201	72,772	218	3	224	154	18	1	1	1	8	205
32-34	29,681	71,319	70,880	195	3	201	199	16	1	1	0	0	238
34-36	28,599	70,991	70,610	176	6	188	173	7	2	0	0	0	193
36-38	27,148	68,985	68,580	179	6	191	185	9	2	0	1	5	214
38-40	26,017	66,844	66,416	182	10	202	179	20	1	1	0	0	226
40-45	58,553	156,732	155,816	360	10	380	460	33	2	1	0	0	536
45-50	49,609	138,677	137,891	302	10	322	388	36	0	1	0	0	464
50-55	42,362	121,118	120,466	272	10	292	307	22	3	0	0	0	360
55-60	34,863	101,235	100,693	209	6	221	273	16	4	1	0	0	321
60-70	50,402	147,998	147,303	285	10	305	342	18	4	0	0	0	390
70-80	32,001	94,655	94,218	152	6	164	237	13	2	1	0	0	273
80-90	19,774	58,472	58,236	97	4	105	110	9	1	0	0	0	131
90-100	12,740	37,289	37,169	55	1	57	51	6	0	0	0	0	63
100-125	16,892	49,476	49,298	70	1	72	88	9	0	0	0	0	106
125-150	8,043	23,693	23,612	29	1	31	33	7	1	0	0	0	50
150-200	8,145	24,382	24,305	29	0	29	42	3	0	0	0	0	48
200-300	5,839	17,479	17,427	16	0	16	28	4	0	0	0	0	36
300-500	2,868	8,167	8,147	6	0	6	14	0	0	0	0	0	14
500+	1,847	4,980	4,973	3	0	3	4	0	0	0	0	0	4
NEGATIVE	9,428	17,126	17,012	84	2	88	24	1	0	0	0	0	26
S 0-10	307,629	338,289	335,899	1,883	34	1,951	362	27	2	3	1	5	439
U 10-20	271,327	496,735	492,772	2,723	89	2,901	877	72	11	2	0	0	1,062
B 20-30	192,445	405,022	402,022	1,653	53	1,759	1,002	90	11	4	2	10	1,241
T 30-40	142,718	351,340	349,258	950	28	1,006	890	70	7	3	2	13	1,076
O 40-60	185,387	517,762	514,866	1,143	36	1,215	1,428	107	9	3	0	0	1,681
T 60-100	114,917	338,414	336,926	589	21	631	740	46	7	1	0	0	857
100+	43,634	128,177	127,762	153	2	157	209	23	1	0	0	0	258
TOTAL	1,267,485	2,592,865	2,576,517	9,178	265	9,708	5,532	436	48	16	5	28	6,640

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

1994 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	□DONATIONS □ NONGAME WILDLIFE	AIDS/HIV EDUCATION	CHILD ABUSE PREVENTION	ALZHEIMERS RESEARCH	STOP DOMESTIC VIOLENCE
NEG >10	3,838	215	1,253	1,235	170	2,428	0	0	0	0	0
NEG <10	5,590	27	588	351	14	923	0	0	0	0	0
0- 2	55,675	239	1,967	248	172	2,142	1	2	2	1	1
2- 4	64,877	1,665	5,893	357	360	4,879	3	4	4	2	3
4- 6	63,128	4,285	9,273	594	725	6,050	3	4	4	2	3
6- 8	62,974	7,734	12,563	985	1,546	6,854	3	4	4	2	3
8-10	60,975	11,650	16,306	1,536	2,150	7,573	3	4	4	2	3
10-12	60,644	16,547	20,835	2,251	2,799	8,241	3	3	4	2	3
12-14	58,087	21,499	25,376	2,932	3,337	8,713	3	3	4	2	3
14-16	54,778	26,523	29,775	3,629	3,702	8,811	4	3	5	3	2
16-18	50,603	30,656	33,198	4,136	3,857	8,486	4	3	5	3	3
18-20	47,215	34,322	36,777	4,374	3,906	8,441	3	3	4	3	2
20-22	44,258	37,620	40,091	4,546	3,906	8,407	3	3	4	2	2
22-24	41,310	39,984	42,893	4,583	3,821	8,638	3	3	4	3	3
24-26	38,249	41,237	44,511	4,632	3,598	8,745	4	3	4	3	2
26-28	35,182	42,048	45,207	4,556	3,678	8,580	3	3	4	3	3
28-30	33,446	43,826	46,860	4,693	3,726	8,521	4	2	4	3	3
30-32	31,273	44,722	47,695	4,729	3,701	8,412	4	3	4	2	2
32-34	29,681	46,005	48,799	4,915	3,614	8,246	4	3	4	3	2
34-36	28,599	47,971	50,665	5,084	3,755	8,325	4	3	4	2	3
36-38	27,148	48,816	51,418	4,995	3,661	7,992	4	2	4	2	2
38-40	26,017	50,375	52,164	5,409	3,933	7,761	3	3	3	2	2
40-45	58,553	126,369	129,354	13,442	9,907	17,880	7	5	8	6	5
45-50	49,609	123,737	124,854	13,015	9,616	15,471	7	5	6	5	4
50-55	42,362	119,581	118,292	13,126	9,363	13,199	6	3	5	4	4
55-60	34,863	110,416	106,981	13,113	8,745	11,037	5	3	5	3	3
60-70	50,402	184,962	175,271	24,290	14,643	16,869	8	5	8	5	5
70-80	32,001	140,498	130,255	20,864	11,349	12,572	5	3	6	4	4
80-90	19,774	100,944	89,374	18,434	8,803	8,915	4	2	4	3	3
90-100	12,740	74,058	61,693	16,190	7,601	6,472	2	2	3	2	2
100-125	16,892	118,117	89,769	33,618	13,454	10,822	3	2	3	3	2
125-150	8,043	71,736	48,670	25,231	8,839	6,206	2	1	1	1	1
150-200	8,145	94,083	59,694	37,597	11,274	8,189	1	1	1	1	1
200-300	5,839	98,668	60,363	42,148	10,879	8,121	1	1	2	1	1
300-500	2,868	79,173	43,540	38,762	9,173	7,005	0	0	0	0	0
500+	1,847	167,307	54,250	128,963	13,518	18,231	0	0	0	0	0
NEGATIVE	9,428	243	1,840	1,586	184	3,351	0	0	0	0	0
S 0-10	307,629	25,572	46,001	3,720	4,953	27,498	13	17	18	9	13
U 10-20	271,327	129,546	145,962	17,322	17,602	42,694	17	16	21	13	13
B 20-30	192,445	204,715	219,562	23,010	18,729	42,892	18	15	19	13	12
T 30-40	142,718	237,888	250,741	25,132	18,665	40,735	18	13	18	12	11
O 40-60	185,387	480,103	479,481	52,696	37,631	57,587	25	16	25	18	15
T 60-100	114,917	500,461	456,594	79,778	42,396	44,828	19	12	21	14	13
100+	43,634	629,085	356,286	306,319	67,137	58,575	7	5	8	6	5
TOTAL	1,267,485	2,207,612	1,956,468	509,565	207,297	318,161	117	94	131	85	83

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

1994 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	993	25.9	1,253	1,261	273	7.1	1,235	4,526
NEG <10	1,185	21.2	588	496	440	7.9	351	797
0- 2	36,327	65.2	1,967	54	718	1.3	248	345
2- 4	51,092	78.8	5,893	115	999	1.5	357	357
4- 6	48,015	76.1	9,273	193	1,572	2.5	594	378
6- 8	45,370	72.0	12,563	277	2,544	4.0	985	387
8-10	44,455	72.9	16,306	367	3,762	6.2	1,536	408
10-12	44,600	73.5	20,835	467	4,918	8.1	2,251	458
12-14	43,874	75.5	25,376	578	5,603	9.6	2,932	523
14-16	42,509	77.6	29,775	700	6,126	11.2	3,629	592
16-18	40,227	79.5	33,198	825	6,186	12.2	4,136	669
18-20	38,410	81.4	36,777	957	6,040	12.8	4,374	724
20-22	37,039	83.7	40,091	1,082	5,586	12.6	4,546	814
22-24	35,096	85.0	42,893	1,222	5,309	12.9	4,583	863
24-26	33,036	86.4	44,511	1,347	4,880	12.8	4,632	949
26-28	30,583	86.9	45,207	1,478	4,501	12.8	4,556	1,012
28-30	29,374	87.8	46,860	1,595	4,405	13.2	4,693	1,065
30-32	27,753	88.7	47,695	1,719	4,185	13.4	4,729	1,130
32-34	26,349	88.8	48,799	1,852	4,047	13.6	4,915	1,215
34-36	25,610	89.5	50,665	1,978	3,978	13.9	5,084	1,278
36-38	24,403	89.9	51,418	2,107	3,758	13.8	4,995	1,329
38-40	23,448	90.1	52,164	2,225	3,881	14.9	5,409	1,394
40-45	52,856	90.3	129,354	2,447	8,725	14.9	13,442	1,541
45-50	45,045	90.8	124,854	2,772	7,520	15.2	13,015	1,731
50-55	38,544	91.0	118,292	3,069	6,979	16.5	13,126	1,881
55-60	31,673	90.8	106,981	3,378	6,335	18.2	13,113	2,070
60-70	45,490	90.3	175,271	3,853	10,213	20.3	24,290	2,378
70-80	28,823	90.1	130,255	4,519	7,314	22.9	20,864	2,853
80-90	17,470	88.3	89,374	5,116	5,407	27.3	18,434	3,409
90-100	11,028	86.6	61,693	5,594	4,108	32.2	16,190	3,941
100-125	14,079	83.3	89,769	6,376	6,755	40.0	33,618	4,977
125-150	6,490	80.7	48,670	7,499	3,867	48.1	25,231	6,525
150-200	6,487	79.6	59,694	9,202	4,380	53.8	37,597	8,584
200-300	4,647	79.6	60,363	12,990	3,382	57.9	42,148	12,462
300-500	2,231	77.8	43,540	19,516	1,863	65.0	38,762	20,806
500+	1,509	81.7	54,250	35,951	1,476	79.9	128,963	87,373
NEGATIVE	2,178	23.1	1,840	845	713	7.6	1,586	2,225
S 0-10	225,259	73.2	46,001	204	9,595	3.1	3,720	388
U 10-20	209,620	77.3	145,962	696	28,873	10.6	17,322	600
B 20-30	165,128	85.8	219,562	1,330	24,681	12.8	23,010	932
T 30-40	127,563	89.4	250,741	1,966	19,849	13.9	25,132	1,266
O 40-60	168,118	90.7	479,481	2,852	29,559	15.9	52,696	1,783
T 60-100	102,811	89.5	456,594	4,441	27,042	23.5	79,778	2,950
100+	35,443	81.2	356,286	10,052	21,723	49.8	306,319	14,101
TOTAL	1,036,120	81.7	\$1,956,468	\$1,888	162,035	12.8	\$509,565	\$3,145

TABLE J2: OREGON TAX PAYMENTS AND REFUNDS
FOR ALL FULL YEAR RETURNS IN OREGON1994 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	18	0.5	170	9,436	1,173	30.6	2,428	2,070	2,647	69.0
NEG <10	18	0.3	14	778	1,492	26.7	923	619	4,080	73.0
0- 2	6,839	12.3	172	25	34,940	62.8	2,142	61	13,896	25.0
2- 4	6,595	10.2	360	55	48,173	74.3	4,879	101	10,109	15.6
4- 6	10,201	16.2	725	71	43,884	69.5	6,050	138	9,043	14.3
6- 8	13,753	21.8	1,546	112	41,142	65.3	6,854	167	8,079	12.8
8-10	14,118	23.2	2,150	152	39,928	65.5	7,573	190	6,929	11.4
10-12	16,061	26.5	2,799	174	39,190	64.6	8,241	210	5,393	8.9
12-14	16,326	28.1	3,337	204	37,749	65.0	8,713	231	4,012	6.9
14-16	15,959	29.1	3,702	232	35,955	65.6	8,811	245	2,864	5.2
16-18	15,129	29.9	3,857	255	33,300	65.8	8,486	255	2,174	4.3
18-20	14,076	29.8	3,906	278	31,430	66.6	8,441	269	1,709	3.6
20-22	13,399	30.3	3,906	292	29,594	66.9	8,407	284	1,265	2.9
22-24	12,059	29.2	3,821	317	28,313	68.5	8,638	305	938	2.3
24-26	10,916	28.5	3,598	330	26,643	69.7	8,745	328	690	1.8
26-28	10,193	29.0	3,678	361	24,445	69.5	8,580	351	544	1.5
28-30	9,911	29.6	3,726	376	23,075	69.0	8,521	369	460	1.4
30-32	9,435	30.2	3,701	392	21,493	68.7	8,412	391	345	1.1
32-34	8,986	30.3	3,614	402	20,389	68.7	8,246	404	306	1.0
34-36	8,809	30.8	3,755	426	19,549	68.4	8,325	426	241	0.8
36-38	8,376	30.9	3,661	437	18,519	68.2	7,992	432	253	0.9
38-40	8,579	33.0	3,933	458	17,208	66.1	7,761	451	230	0.9
40-45	20,014	34.2	9,907	495	38,043	65.0	17,880	470	496	0.8
45-50	18,058	36.4	9,616	533	31,179	62.8	15,471	496	372	0.7
50-55	16,438	38.8	9,363	570	25,606	60.4	13,199	515	318	0.8
55-60	13,810	39.6	8,745	633	20,809	59.7	11,037	530	244	0.7
60-70	20,113	39.9	14,643	728	29,962	59.4	16,869	563	327	0.6
70-80	12,593	39.4	11,349	901	19,179	59.9	12,572	656	229	0.7
80-90	7,822	39.6	8,803	1,125	11,825	59.8	8,915	754	127	0.6
90-100	5,258	41.3	7,601	1,446	7,399	58.1	6,472	875	83	0.7
100-125	7,317	43.3	13,454	1,839	9,459	56.0	10,822	1,144	116	0.7
125-150	3,680	45.8	8,839	2,402	4,303	53.5	6,206	1,442	60	0.7
150-200	3,768	46.3	11,274	2,992	4,319	53.0	8,189	1,896	58	0.7
200-300	2,636	45.1	10,879	4,127	3,167	54.2	8,121	2,564	36	0.6
300-500	1,352	47.1	9,173	6,785	1,491	52.0	7,005	4,699	25	0.9
500+	747	40.4	13,518	18,096	1,083	58.6	18,231	16,834	17	0.9
NEGATIVE	36	0.4	184	5,107	2,665	28.3	3,351	1,257	6,727	71.4
S 0-10	51,506	16.7	4,953	96	208,067	67.6	27,498	132	48,056	15.6
U 10-20	77,551	28.6	17,602	227	177,624	65.5	42,694	240	16,152	6.0
B 20-30	56,478	29.3	18,729	332	132,070	68.6	42,892	325	3,897	2.0
T 30-40	44,185	31.0	18,665	422	97,158	68.1	40,735	419	1,375	1.0
O 40-60	68,320	36.9	37,631	551	115,637	62.4	57,587	498	1,430	0.8
T 60-100	45,786	39.8	42,396	926	68,365	59.5	44,828	656	766	0.7
100+	19,500	44.7	67,137	3,443	23,822	54.6	58,575	2,459	312	0.7
TOTAL	363,362	28.7	\$207,297	\$570	825,408	65.1	\$318,161	\$385	78,715	6.2

TABLE J3: DONATIONS
FOR ALL FULL YEAR RETURNS IN OREGON

1994 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	9	0.2	67	7.44	8	0.2	60	7.50
NEG <10	9	0.2	56	6.22	6	0.1	17	2.83
0- 2	562	1.0	1,380	2.46	722	1.3	1,751	2.43
2- 4	1,060	1.6	2,788	2.63	1,403	2.2	3,824	2.73
4- 6	1,003	1.6	3,057	3.05	1,304	2.1	3,969	3.04
6- 8	985	1.6	3,226	3.28	1,223	1.9	3,949	3.23
8-10	850	1.4	3,013	3.54	1,054	1.7	3,586	3.40
10-12	862	1.4	3,227	3.74	989	1.6	3,471	3.51
12-14	802	1.4	3,183	3.97	892	1.5	3,378	3.79
14-16	806	1.5	3,755	4.66	849	1.5	3,101	3.65
16-18	787	1.6	3,602	4.58	813	1.6	3,341	4.11
18-20	763	1.6	3,323	4.36	799	1.7	3,026	3.79
20-22	789	1.8	3,448	4.37	800	1.8	3,069	3.84
22-24	710	1.7	3,247	4.57	712	1.7	3,107	4.36
24-26	744	1.9	4,230	5.69	685	1.8	3,014	4.40
26-28	685	1.9	3,295	4.81	656	1.9	3,234	4.93
28-30	686	2.1	3,826	5.58	574	1.7	2,381	4.15
30-32	630	2.0	3,752	5.96	559	1.8	2,689	4.81
32-34	593	2.0	3,583	6.04	519	1.7	2,803	5.40
34-36	581	2.0	3,648	6.28	514	1.8	2,976	5.79
36-38	581	2.1	3,555	6.12	486	1.8	2,378	4.89
38-40	536	2.1	3,258	6.08	439	1.7	2,551	5.81
40-45	1,163	2.0	7,358	6.33	937	1.6	4,898	5.23
45-50	938	1.9	7,398	7.89	746	1.5	4,649	6.23
50-55	834	2.0	5,513	6.61	590	1.4	3,270	5.54
55-60	647	1.9	4,736	7.32	495	1.4	2,929	5.92
60-70	1,030	2.0	7,775	7.55	800	1.6	4,642	5.80
70-80	682	2.1	4,817	7.06	496	1.5	3,182	6.42
80-90	479	2.4	4,073	8.50	364	1.8	2,322	6.38
90-100	273	2.1	2,019	7.40	214	1.7	1,585	7.41
100-125	277	1.6	2,767	9.99	225	1.3	1,954	8.68
125-150	129	1.6	1,957	15.17	79	1.0	743	9.41
150-200	75	0.9	860	11.47	58	0.7	699	12.05
200-300	50	0.9	727	14.54	45	0.8	946	21.02
300-500	11	0.4	218	19.82	9	0.3	204	22.67
500+	5	0.3	105	21.00	4	0.2	95	23.75
NEGATIVE	18	0.2	123	6.83	14	0.1	77	5.50
S 0-10	4,460	1.4	13,464	3.02	5,706	1.9	17,079	2.99
U 10-20	4,020	1.5	17,090	4.25	4,342	1.6	16,317	3.76
B 20-30	3,614	1.9	18,046	4.99	3,427	1.8	14,805	4.32
T 30-40	2,921	2.0	17,796	6.09	2,517	1.8	13,397	5.32
O 40-60	3,582	1.9	25,005	6.98	2,768	1.5	15,746	5.69
T 60-100	2,464	2.1	18,684	7.58	1,874	1.6	11,731	6.26
100+	547	1.3	6,634	12.13	420	1.0	4,641	11.05
TOTAL	21,626	1.7	\$116,842	\$5.40	21,068	1.7	\$93,793	\$4.45

TABLE J4: DONATIONS
FOR ALL FULL YEAR RETURNS IN OREGON

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	DONATIONS TO CHILD ABUSE PREVENTION				DONATIONS TO ALZHEIMERS RESEARCH				DONATIONS TO STOP DOMESTIC VIOLENCE			
	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	AMOUNT (\$)	\$ AVERAGE
NEG >10	11	0.3	105	9.55	7	0.2	55	7.86	7	0.2	57	8.14
NEG <10	9	0.2	42	4.67	8	0.1	37	4.63	8	0.1	41	5.13
0- 2	751	1.3	1,716	2.28	405	0.7	931	2.30	601	1.1	1,230	2.05
2- 4	1,441	2.2	3,889	2.70	874	1.3	1,748	2.00	1,184	1.8	2,763	2.33
4- 6	1,323	2.1	4,223	3.19	806	1.3	1,903	2.36	1,118	1.8	3,008	2.69
6- 8	1,267	2.0	3,901	3.08	812	1.3	2,417	2.98	1,057	1.7	3,189	3.02
8-10	1,187	1.9	4,291	3.61	723	1.2	2,217	3.07	923	1.5	2,812	3.05
10-12	1,100	1.8	4,073	3.70	739	1.2	2,443	3.31	865	1.4	2,762	3.19
12-14	1,045	1.8	4,316	4.13	700	1.2	2,324	3.32	795	1.4	2,657	3.34
14-16	1,024	1.9	4,507	4.40	685	1.3	2,543	3.71	750	1.4	2,345	3.13
16-18	956	1.9	4,535	4.74	657	1.3	2,628	4.00	761	1.5	2,802	3.68
18-20	915	1.9	3,832	4.19	681	1.4	2,691	3.95	712	1.5	2,406	3.38
20-22	901	2.0	3,909	4.34	675	1.5	2,402	3.56	703	1.6	2,322	3.30
22-24	832	2.0	4,049	4.87	640	1.5	2,815	4.40	645	1.6	2,628	4.07
24-26	840	2.2	3,607	4.29	616	1.6	2,637	4.28	649	1.7	2,377	3.66
26-28	803	2.3	3,779	4.71	593	1.7	2,554	4.31	609	1.7	2,612	4.29
28-30	752	2.2	3,657	4.86	575	1.7	2,611	4.54	598	1.8	2,529	4.23
30-32	712	2.3	3,786	5.32	533	1.7	2,364	4.44	523	1.7	2,347	4.49
32-34	679	2.3	3,669	5.40	492	1.7	2,708	5.50	516	1.7	2,427	4.70
34-36	673	2.4	3,711	5.51	488	1.7	2,331	4.78	505	1.8	2,551	5.05
36-38	626	2.3	3,754	6.00	469	1.7	2,246	4.79	468	1.7	2,169	4.63
38-40	580	2.2	3,459	5.96	429	1.6	2,333	5.44	421	1.6	1,980	4.70
40-45	1,282	2.2	8,320	6.49	1,004	1.7	5,939	5.92	953	1.6	4,520	4.74
45-50	1,062	2.1	6,471	6.09	839	1.7	4,907	5.85	767	1.5	4,039	5.27
50-55	891	2.1	5,358	6.01	669	1.6	3,953	5.91	633	1.5	3,502	5.53
55-60	739	2.1	4,947	6.69	531	1.5	3,158	5.95	533	1.5	3,129	5.87
60-70	1,136	2.3	8,068	7.10	885	1.8	5,464	6.17	823	1.6	4,548	5.53
70-80	828	2.6	6,211	7.50	583	1.8	3,775	6.48	581	1.8	3,768	6.49
80-90	514	2.6	3,808	7.41	404	2.0	2,970	7.35	381	1.9	2,565	6.73
90-100	330	2.6	2,694	8.16	246	1.9	1,896	7.71	227	1.8	1,631	7.19
100-125	326	1.9	3,373	10.35	259	1.5	2,580	9.96	223	1.3	1,951	8.75
125-150	127	1.6	1,495	11.77	93	1.2	827	8.89	94	1.2	918	9.77
150-200	100	1.2	1,316	13.16	69	0.8	1,080	15.65	66	0.8	784	11.88
200-300	67	1.1	1,568	23.40	48	0.8	678	14.13	47	0.8	1,020	21.70
300-500	15	0.5	375	25.00	11	0.4	396	36.00	10	0.3	295	29.50
500+	7	0.4	215	30.71	3	0.2	110	36.67	4	0.2	185	46.25
NEGATIVE	20	0.2	147	7.35	15	0.2	92	6.13	15	0.2	98	6.53
S 0-10	5,969	1.9	18,020	3.02	3,620	1.2	9,216	2.55	4,883	1.6	13,002	2.66
U 10-20	5,040	1.9	21,263	4.22	3,462	1.3	12,629	3.65	3,883	1.4	12,972	3.34
B 20-30	4,128	2.1	19,001	4.60	3,099	1.6	13,019	4.20	3,204	1.7	12,468	3.89
T 30-40	3,270	2.3	18,379	5.62	2,411	1.7	11,982	4.97	2,433	1.7	11,474	4.72
O 40-60	3,974	2.1	25,096	6.32	3,043	1.6	17,957	5.90	2,886	1.6	15,190	5.26
T 60-100	2,808	2.4	20,781	7.40	2,118	1.8	14,105	6.66	2,012	1.8	12,512	6.22
100+	642	1.5	8,342	12.99	483	1.1	5,671	11.74	444	1.0	5,153	11.61
TOTAL	25,851	2.0	\$131,029	\$5.07	18,251	1.4	\$84,671	\$4.64	19,760	1.6	\$82,869	\$4.19

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	BASIC FEDERAL TAX	ADDED FEDERAL TAX	FEDERAL ALTMIN TAX	FEDERAL TAX FROM PRIOR YRS	FEDERAL TAX ON IRA	TOTAL FEDERAL TAX	FEDERAL TAX CREDITS	NET FEDERAL TAX	EARNED INCOME CREDIT
NEG >10	3,838	0	18	1,186	3	90	1,297	0	1,297	382
NEG <10	5,590	0	18	79	0	47	143	0	143	407
0- 2	55,675	618	26	2	0	26	672	5	667	682
2- 4	64,877	1,102	6	38	0	33	1,180	6	1,173	2,470
4- 6	63,128	3,409	49	47	1	91	3,596	8	3,588	5,077
6- 8	62,974	7,385	36	12	0	104	7,537	23	7,514	8,785
8-10	60,975	15,402	35	19	2	116	15,574	91	15,483	11,808
10-12	60,644	23,650	67	30	0	133	23,880	205	23,675	14,415
12-14	58,087	33,020	32	17	0	164	33,234	444	32,790	14,950
14-16	54,778	43,853	68	23	2	209	44,156	756	43,400	13,514
16-18	50,603	52,820	63	5	0	211	53,099	861	52,238	11,309
18-20	47,215	60,891	110	9	0	247	61,255	996	60,259	8,605
20-22	44,258	68,336	37	56	0	288	68,717	1,065	67,651	5,508
22-24	41,310	74,410	77	31	0	329	74,847	1,046	73,801	2,405
24-26	38,249	78,110	106	104	0	333	78,653	1,091	77,562	330
26-28	35,182	80,671	19	9	0	330	81,029	988	80,041	0
28-30	33,446	84,459	46	0	1	371	84,877	999	83,878	0
30-32	31,273	87,614	42	43	0	411	88,110	993	87,118	0
32-34	29,681	91,459	50	98	2	384	91,993	1,051	90,941	0
34-36	28,599	95,850	14	6	1	390	96,261	1,047	95,213	0
36-38	27,148	98,393	16	26	0	361	98,796	1,044	97,752	0
38-40	26,017	101,495	101	54	0	410	102,061	1,022	101,039	0
40-45	58,553	253,669	57	106	0	1,107	254,938	2,600	252,339	0
45-50	49,609	245,427	193	138	1	981	246,740	2,496	244,244	0
50-55	42,362	237,682	51	76	0	960	238,769	2,359	236,410	0
55-60	34,863	224,097	142	113	22	978	225,352	2,046	223,306	0
60-70	50,402	394,194	185	295	12	1,632	396,319	3,176	393,144	0
70-80	32,001	319,718	82	428	4	1,196	321,428	2,109	319,319	0
80-90	19,774	242,285	30	494	2	889	243,701	1,428	242,273	0
90-100	12,740	185,549	59	439	4	574	186,625	931	185,695	0
100-125	16,892	310,737	34	1,402	1	882	313,056	1,637	311,419	0
125-150	8,043	200,399	119	977	2	394	201,892	1,013	200,879	0
150-200	8,145	279,420	13	2,207	14	380	282,034	1,653	280,380	0
200-300	5,839	328,170	44	4,231	3	240	332,688	1,650	331,038	0
300-500	2,868	291,008	14	5,252	2	192	296,468	1,621	294,847	0
500+	1,847	687,285	308	10,475	0	301	698,369	4,820	693,549	0
NEGATIVE	9,428	0	36	1,265	3	137	1,440	0	1,440	788
S 0-10	307,629	27,916	152	119	3	370	28,559	133	28,426	28,822
U 10-20	271,327	214,234	340	83	2	963	215,624	3,262	212,362	62,792
B 20-30	192,445	385,986	285	201	1	1,650	388,123	5,189	382,934	8,243
T 30-40	142,718	474,811	223	229	3	1,955	477,220	5,158	472,063	0
O 40-60	185,387	960,875	443	433	23	4,026	965,799	9,501	956,299	0
T 60-100	114,917	1,141,746	357	1,656	22	4,292	1,148,073	7,643	1,140,430	0
100+	43,634	2,097,020	532	24,544	22	2,389	2,124,507	12,394	2,112,113	0
TOTAL	1,267,485	5,302,587	2,367	28,530	79	15,781	5,349,345	43,279	5,306,066	100,645

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	BASIC FEDERAL TAX				ADDED FEDERAL TAX				ALTERNATE MINIMUM TAX			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	2	0.1	18	9,225	27	0.7	1,186	43,911
NEG <10	1	0.0	0	0	4	0.1	18	4,379	8	0.1	79	9,896
0- 2	12,881	23.1	618	48	16	0.0	26	1,645	48	0.1	2	51
2- 4	15,242	23.5	1,102	72	4	0.0	6	1,554	74	0.1	38	516
4- 6	17,911	28.4	3,409	190	13	0.0	49	3,756	28	0.0	47	1,679
6- 8	33,964	53.9	7,385	217	20	0.0	36	1,803	12	0.0	12	979
8-10	37,293	61.2	15,402	413	14	0.0	35	2,478	12	0.0	19	1,599
10-12	38,868	64.1	23,650	608	23	0.0	67	2,923	15	0.0	30	2,010
12-14	45,154	77.7	33,020	731	24	0.0	32	1,348	5	0.0	17	3,422
14-16	47,758	87.2	43,853	918	28	0.1	68	2,434	11	0.0	23	2,096
16-18	46,628	92.1	52,820	1,133	34	0.1	63	1,849	5	0.0	5	927
18-20	44,781	94.8	60,891	1,360	22	0.0	110	4,995	7	0.0	9	1,217
20-22	42,839	96.8	68,336	1,595	20	0.0	37	1,829	9	0.0	56	6,229
22-24	40,499	98.0	74,410	1,837	21	0.1	77	3,664	8	0.0	31	3,934
24-26	37,675	98.5	78,110	2,073	24	0.1	106	4,435	5	0.0	104	20,738
26-28	34,812	98.9	80,671	2,317	23	0.1	19	826	8	0.0	9	1,159
28-30	33,164	99.2	84,459	2,547	16	0.0	46	2,866	1	0.0	0	315
30-32	31,076	99.4	87,614	2,819	5	0.0	42	8,420	17	0.1	43	2,554
32-34	29,533	99.5	91,459	3,097	15	0.1	50	3,318	10	0.0	98	9,840
34-36	28,487	99.6	95,850	3,365	5	0.0	14	2,729	10	0.0	6	618
36-38	27,072	99.7	98,393	3,634	15	0.1	16	1,071	11	0.0	26	2,390
38-40	25,942	99.7	101,495	3,912	23	0.1	101	4,398	12	0.0	54	4,521
40-45	58,450	99.8	253,669	4,340	34	0.1	57	1,675	33	0.1	106	3,197
45-50	49,546	99.9	245,427	4,954	35	0.1	193	5,517	54	0.1	138	2,559
50-55	42,318	99.9	237,682	5,617	25	0.1	51	2,024	57	0.1	76	1,333
55-60	34,821	99.9	224,097	6,436	26	0.1	142	5,457	60	0.2	113	1,891
60-70	50,365	99.9	394,194	7,827	45	0.1	185	4,122	164	0.3	295	1,800
70-80	31,984	99.9	319,718	9,996	21	0.1	82	3,905	201	0.6	428	2,128
80-90	19,757	99.9	242,285	12,263	13	0.1	30	2,341	205	1.0	494	2,411
90-100	12,721	99.9	185,549	14,586	16	0.1	59	3,688	201	1.6	439	2,184
100-125	16,870	99.9	310,737	18,420	13	0.1	34	2,590	471	2.8	1,402	2,976
125-150	8,038	99.9	200,399	24,932	14	0.2	119	8,521	331	4.1	977	2,952
150-200	8,142	100	279,420	34,318	6	0.1	13	2,140	498	6.1	2,207	4,432
200-300	5,836	99.9	328,170	56,232	12	0.2	44	3,627	698	12.0	4,231	6,062
300-500	2,868	100	291,008	101,467	6	0.2	14	2,373	564	19.7	5,252	9,313
500+	1,845	99.9	687,285	372,512	9	0.5	308	34,238	308	16.7	10,475	34,009
NEGATIVE	1	0.0	0	0	6	0.1	36	5,994	35	0.4	1,265	36,136
S 0-10	117,291	38.1	27,916	238	67	0.0	152	2,270	174	0.1	119	681
U 10-20	223,189	82.3	214,234	960	131	0.0	340	2,599	43	0.0	83	1,941
B 20-30	188,989	98.2	385,986	2,042	104	0.1	285	2,739	31	0.0	201	6,478
T 30-40	142,110	99.6	474,811	3,341	63	0.0	223	3,535	60	0.0	229	3,809
O 40-60	185,135	99.9	960,875	5,190	120	0.1	443	3,688	204	0.1	433	2,123
T 60-00	114,827	99.9	1,141,746	9,943	95	0.1	357	3,757	771	0.7	1,656	2,148
100+	43,599	99.9	2,097,020	48,098	60	0.1	532	8,862	2,870	6.6	24,544	8,552
TOTAL	1,015,141	80.1	\$5,302,587	\$5,223	646	0.1	\$2,367	\$3,665	4,188	0.3	\$28,530	\$6,812

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	FEDERAL TAX FROM PRIOR YEARS				FEDERAL TAX ON IRA'S				NET FEDERAL TAX			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	1	0.0	3	2,788	83	2.2	90	1,083	100	2.6	1,297	12,967
NEG <10	0	0.0	0	0	92	1.6	47	508	84	1.5	143	1,708
0- 2	1	0.0	0	37	101	0.2	26	254	10,970	19.7	667	61
2- 4	0	0.0	0	0	181	0.3	33	183	12,379	19.1	1,173	95
4- 6	1	0.0	1	668	251	0.4	91	362	16,984	26.9	3,588	211
6- 8	0	0.0	0	0	369	0.6	104	281	30,009	47.7	7,514	250
8-10	1	0.0	2	2,305	415	0.7	116	280	35,528	58.3	15,483	436
10-12	0	0.0	0	0	496	0.8	133	267	34,560	57.0	23,675	685
12-14	0	0.0	0	0	588	1.0	164	279	38,608	66.5	32,790	849
14-16	1	0.0	2	2,305	645	1.2	209	324	39,505	72.1	43,400	1,099
16-18	1	0.0	0	4	728	1.4	211	290	38,051	75.2	52,238	1,373
18-20	0	0.0	0	0	742	1.6	247	332	38,373	81.3	60,259	1,570
20-22	0	0.0	0	0	835	1.9	288	345	38,883	87.9	67,651	1,740
22-24	1	0.0	0	201	884	2.1	329	372	38,969	94.3	73,801	1,894
24-26	1	0.0	0	14	834	2.2	333	399	36,859	96.4	77,562	2,104
26-28	2	0.0	0	26	853	2.4	330	387	34,096	96.9	80,041	2,348
28-30	2	0.0	1	501	890	2.7	371	417	32,550	97.3	83,878	2,577
30-32	0	0.0	0	0	930	3.0	411	442	30,498	97.5	87,118	2,857
32-34	3	0.0	2	566	881	3.0	384	435	29,028	97.8	90,941	3,133
34-36	2	0.0	1	308	929	3.2	390	420	28,013	98.0	95,213	3,399
36-38	3	0.0	0	85	877	3.2	361	411	26,663	98.2	97,752	3,666
38-40	2	0.0	0	29	899	3.5	410	456	25,559	98.2	101,039	3,953
40-45	3	0.0	0	44	2,193	3.7	1,107	505	57,531	98.3	252,339	4,386
45-50	4	0.0	1	235	1,974	4.0	981	497	48,877	98.5	244,244	4,997
50-55	5	0.0	0	49	1,763	4.2	960	545	41,732	98.5	236,410	5,665
55-60	8	0.0	22	2,729	1,474	4.2	978	663	34,407	98.7	223,306	6,490
60-70	14	0.0	12	892	2,281	4.5	1,632	716	49,806	98.8	393,144	7,893
70-80	11	0.0	4	340	1,374	4.3	1,196	871	31,605	98.8	319,319	10,103
80-90	7	0.0	2	270	840	4.2	889	1,059	19,584	99.0	242,273	12,371
90-100	7	0.1	4	554	506	4.0	574	1,134	12,621	99.1	185,695	14,713
100-125	8	0.0	1	92	594	3.5	882	1,485	16,782	99.3	311,419	18,557
125-150	3	0.0	2	612	248	3.1	394	1,590	8,014	99.6	200,879	25,066
150-200	12	0.1	14	1,198	186	2.3	380	2,043	8,124	99.7	280,380	34,513
200-300	5	0.1	3	598	116	2.0	240	2,067	5,826	99.8	331,038	56,821
300-500	4	0.1	2	493	40	1.4	192	4,795	2,867	100.0	294,847	102,842
500+	1	0.1	0	59	23	1.2	301	13,093	1,845	99.9	693,549	375,907
NEGATIVE	1	0.0	3	2,788	175	1.9	137	781	184	2.0	1,440	7,827
S 0-10	3	0.0	3	1,003	1,317	0.4	370	281	105,870	34.4	28,426	269
U 10-20	2	0.0	2	1,155	3,199	1.2	963	301	189,097	69.7	212,362	1,123
B 20-30	6	0.0	1	211	4,296	2.2	1,650	384	181,357	94.2	382,934	2,111
T 30-40	10	0.0	3	263	4,516	3.2	1,955	433	139,761	97.9	472,063	3,378
O 40-60	20	0.0	23	1,158	7,404	4.0	4,026	544	182,547	98.5	956,299	5,239
T 60-100	39	0.0	22	564	5,001	4.4	4,292	858	113,616	98.9	1,140,430	10,038
100+	33	0.1	22	666	1,207	2.8	2,389	1,980	43,458	99.6	2,112,113	48,601
TOTAL	114	0.0	\$79	\$694	27,115	2.1	\$15,781	\$582	955,890	75.4	\$5,306,066	\$5,551

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	FEDERAL CHILD CARE CREDIT				FEDERAL ELDERLY CREDIT				FEDERAL FOREIGN TAX CREDIT			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
NEG <10	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
0- 2	0	0.0	0	0	1	0.0	0	47	337	0.6	4	12
2- 4	0	0.0	0	0	5	0.0	1	110	283	0.4	5	18
4- 6	2	0.0	0	184	1	0.0	0	309	155	0.2	5	30
6- 8	16	0.0	2	135	208	0.3	12	58	147	0.2	5	32
8-10	94	0.2	15	159	363	0.6	60	166	233	0.4	9	39
10-12	713	1.2	97	136	295	0.5	78	264	205	0.3	12	60
12-14	1,268	2.2	329	260	271	0.5	57	209	286	0.5	13	46
14-16	1,760	3.2	597	339	249	0.5	54	215	360	0.7	26	72
16-18	2,009	4.0	722	359	184	0.4	29	158	404	0.8	21	53
18-20	2,106	4.5	814	387	84	0.2	16	191	384	0.8	30	78
20-22	2,131	4.8	850	399	37	0.1	8	226	363	0.8	31	86
22-24	2,052	5.0	775	378	26	0.1	3	134	320	0.8	31	96
24-26	2,027	5.3	751	370	19	0.0	2	109	332	0.9	26	77
26-28	1,853	5.3	646	349	0	0.0	0	0	377	1.1	45	118
28-30	1,903	5.7	633	333	0	0.0	0	0	355	1.1	35	97
30-32	2,034	6.5	657	323	0	0.0	0	0	335	1.1	32	97
32-34	2,043	6.9	685	335	0	0.0	0	0	344	1.2	44	126
34-36	2,095	7.3	712	340	0	0.0	0	0	321	1.1	34	105
36-38	2,126	7.8	714	336	0	0.0	0	0	354	1.3	36	102
38-40	2,176	8.4	741	340	0	0.0	0	0	361	1.4	32	88
40-45	5,539	9.5	1,950	352	0	0.0	0	0	838	1.4	91	108
45-50	5,203	10.5	1,895	364	0	0.0	0	0	822	1.7	84	103
50-55	4,583	10.8	1,725	376	0	0.0	0	0	822	1.9	116	141
55-60	3,964	11.4	1,527	385	0	0.0	0	0	796	2.3	123	155
60-70	5,747	11.4	2,240	390	0	0.0	0	0	1,394	2.8	211	151
70-80	3,502	10.9	1,361	389	0	0.0	0	0	1,059	3.3	158	149
80-90	1,930	9.8	753	390	0	0.0	0	0	940	4.8	185	197
90-100	1,142	9.0	440	385	0	0.0	0	0	782	6.1	134	171
100-125	1,299	7.7	522	402	0	0.0	0	0	1,316	7.8	348	264
125-150	540	6.7	225	416	0	0.0	0	0	865	10.8	230	265
150-200	468	5.7	196	418	0	0.0	0	0	1,056	13.0	539	510
200-300	312	5.3	142	455	0	0.0	0	0	1,033	17.7	580	561
300-500	113	3.9	53	471	0	0.0	0	0	633	22.1	596	942
500+	56	3.0	29	520	0	0.0	0	0	549	29.7	1,008	1,836
NEGATIVE	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
S 0-10	112	0.0	17	156	578	0.2	73	126	1,155	0.4	28	24
U 10-20	7,856	2.9	2,559	326	1,083	0.4	233	215	1,639	0.6	103	63
B 20-30	9,966	5.2	3,656	367	82	0.0	14	170	1,747	0.9	167	95
T 30-40	10,474	7.3	3,509	335	0	0.0	0	0	1,715	1.2	178	104
O 40-60	19,289	10.4	7,096	368	0	0.0	0	0	3,278	1.8	414	126
T 60-100	12,321	10.7	4,794	389	0	0.0	0	0	4,175	3.6	688	165
100+	2,788	6.4	1,167	419	0	0.0	0	0	5,452	12.5	3,301	605
TOTAL	62,806	5.0	\$22,798	\$363	1,743	0.1	\$320	\$184	19,161	1.5	\$4,878	\$255

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	FEDERAL OTHER CREDITS				TOTAL FEDERAL CREDITS				FEDERAL EARNED INCOME CREDIT			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	0	0.0	0	0	0	0.0	0	0	513	13.4	382	744
NEG <10	0	0.0	0	0	0	0.0	0	0	685	12.3	407	594
0- 2	11	0.0	0	44	349	0.6	5	14	2,663	4.8	682	256
2- 4	14	0.0	1	44	301	0.5	6	21	5,204	8.0	2,470	475
4- 6	11	0.0	2	223	169	0.3	8	46	7,312	11.6	5,077	694
6- 8	27	0.0	4	141	398	0.6	23	57	10,611	16.8	8,785	828
8-10	26	0.0	7	258	712	1.2	91	128	8,578	14.1	11,808	1,377
10-12	54	0.1	18	327	1,257	2.1	205	163	6,929	11.4	14,415	2,080
12-14	117	0.2	45	382	1,934	3.3	444	230	8,146	14.0	14,950	1,835
14-16	169	0.3	79	469	2,520	4.6	756	300	8,803	16.1	13,514	1,535
16-18	161	0.3	88	549	2,738	5.4	861	314	9,219	18.2	11,309	1,227
18-20	224	0.5	137	610	2,776	5.9	996	359	9,412	19.9	8,605	914
20-22	267	0.6	175	656	2,770	6.3	1,065	385	9,294	21.0	5,508	593
22-24	348	0.8	237	680	2,700	6.5	1,046	387	7,980	19.3	2,405	301
24-26	420	1.1	312	743	2,760	7.2	1,091	395	2,700	7.1	330	122
26-28	368	1.0	298	809	2,549	7.2	988	388	0	0.0	0	0
28-30	395	1.2	331	838	2,610	7.8	999	383	0	0.0	0	0
30-32	345	1.1	303	878	2,670	8.5	993	372	0	0.0	0	0
32-34	371	1.2	323	871	2,705	9.1	1,051	389	0	0.0	0	0
34-36	332	1.2	302	908	2,692	9.4	1,047	389	0	0.0	0	0
36-38	301	1.1	294	977	2,729	10.1	1,044	383	0	0.0	0	0
38-40	250	1.0	249	998	2,721	10.5	1,022	376	0	0.0	0	0
40-45	539	0.9	560	1,038	6,783	11.6	2,600	383	0	0.0	0	0
45-50	416	0.8	517	1,242	6,338	12.8	2,496	394	0	0.0	0	0
50-55	368	0.9	519	1,410	5,663	13.4	2,359	417	0	0.0	0	0
55-60	299	0.9	395	1,321	4,974	14.3	2,046	411	0	0.0	0	0
60-70	500	1.0	725	1,450	7,459	14.8	3,176	426	0	0.0	0	0
70-80	401	1.3	590	1,471	4,821	15.1	2,109	437	0	0.0	0	0
80-90	290	1.5	490	1,688	3,038	15.4	1,428	470	0	0.0	0	0
90-100	244	1.9	357	1,463	2,057	16.1	931	452	0	0.0	0	0
100-125	472	2.8	767	1,624	2,912	17.2	1,637	562	0	0.0	0	0
125-150	300	3.7	559	1,862	1,591	19.8	1,013	637	0	0.0	0	0
150-200	462	5.7	919	1,989	1,826	22.4	1,653	905	0	0.0	0	0
200-300	396	6.8	928	2,343	1,599	27.4	1,650	1,032	0	0.0	0	0
300-500	294	10.3	971	3,304	926	32.3	1,621	1,750	0	0.0	0	0
500+	250	13.5	3,783	15,132	752	40.7	4,820	6,410	0	0.0	0	0
NEGATIVE	0	0.0	0	0	0	0.0	0	0	1,198	12.7	788	658
S 0-10	89	0.0	14	158	1,929	0.6	133	69	34,368	11.2	28,822	839
U 10-20	725	0.3	367	506	11,225	4.1	3,262	291	42,509	15.7	62,792	1,477
B 20-30	1,798	0.9	1,352	752	13,389	7.0	5,189	388	19,974	10.4	8,243	413
T 30-40	1,599	1.1	1,471	920	13,517	9.5	5,158	382	0	0.0	0	0
O 40-60	1,622	0.9	1,990	1,227	23,758	12.8	9,501	400	0	0.0	0	0
T 60-00	1,435	1.2	2,161	1,506	17,375	15.1	7,643	440	0	0.0	0	0
100+	2,174	5.0	7,926	3,646	9,606	22.0	12,394	1,290	0	0.0	0	0
TOTAL	9,442	0.7	\$15,282	\$1,619	90,799	7.2	\$43,279	\$477	98,049	7.7	\$100,645	\$1,026

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEG <10	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
0- 2	17	1.00	876	3	637	0	3,412	0	0	0	0	0	0	0	0	0.0	.	0.0
2- 4	25	1.00	3,277	135	0	0	3,200	381	19	0	19	18	1	0	1	0.0	0.3	11.6
4- 6	27	1.00	5,140	34	29	0	3,423	1,797	90	0	90	85	5	0	5	0.1	0.3	35.0
6- 8	26	1.00	7,023	0	569	0	3,718	2,980	152	0	152	93	58	2	56	0.8	1.9	42.4
8-10	17	1.00	9,017	0	70	25	4,148	5,186	285	0	285	119	166	10	156	1.7	3.0	57.5
10-12	17	1.00	11,151	0	1,385	238	3,198	6,584	387	0	387	133	255	16	239	2.1	3.6	59.0
12-14	12	1.00	13,033	0	1,259	382	3,531	7,860	472	0	472	113	359	22	336	2.6	4.3	60.3
14-16	7	1.00	14,722	0	0	778	3,000	10,944	693	0	693	131	562	35	526	3.6	4.8	74.3
16-18	9	1.00	16,987	0	2,480	975	3,165	10,404	701	0	701	126	576	36	540	3.2	5.2	61.2
18-20	9	1.00	19,449	1,420	0	1,389	4,586	14,895	1,046	0	1,046	116	930	59	871	4.5	5.9	76.6
20-22	9	1.00	20,934	27	0	1,496	3,111	16,353	1,178	0	1,178	116	1,062	67	995	4.8	6.1	78.1
22-24	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
24-26	6	1.00	24,725	0	0	2,206	3,000	19,519	1,463	0	1,463	116	1,347	84	1,262	5.1	6.5	78.9
26-28	5	1.00	26,548	0	0	2,515	3,000	21,033	1,598	0	1,598	116	1,482	93	1,389	5.2	6.6	79.2
28-30	5	1.00	28,662	0	2,776	2,650	5,615	18,071	1,392	0	1,392	93	1,299	81	1,218	4.2	6.7	63.1
30-32	4	1.00	30,817	0	179	2,980	3,000	24,658	1,925	0	1,925	116	1,809	113	1,695	5.5	6.9	80.0
32-34	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
34-36	3	1.00	34,286	0	0	1,000	6,743	26,544	2,094	0	2,094	116	1,978	124	1,854	5.4	7.0	77.4
36-38	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
38-40	4	1.00	39,435	0	0	2,151	3,000	34,285	2,793	0	2,793	146	2,647	166	2,481	6.3	7.2	86.9
40-45	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
45-50	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
50-55	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
55-60	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
60-70	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
70-80	3	1.00	75,824	0	62	3,000	6,341	66,420	5,684	0	5,684	133	5,551	348	5,203	6.9	7.8	87.6
80-90	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
90-100	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
100-125	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
125-150	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
150-200	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
200-300	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
300-500	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
500+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
NEGATIVE	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
S 0-10	112	1.00	5,103	39	246	4	3,550	1,997	104	0	104	64	40	2	38	0.7	1.9	39.1
U 10-20	54	1.00	14,388	237	1,129	655	3,472	9,455	608	0	608	124	484	30	453	3.2	4.8	65.7
B 20-30	27	1.00	24,377	9	514	2,070	3,616	18,270	1,361	0	1,361	112	1,250	78	1,171	4.8	6.4	74.9
T 30-40	12	1.00	34,724	0	60	2,210	3,936	28,518	2,273	0	2,273	126	2,147	135	2,012	5.8	7.1	82.1
O 40-60	5	1.00	46,548	0	282	2,438	5,056	38,772	3,196	0	3,196	127	3,069	192	2,877	6.2	7.4	83.3
T 60-100	4	1.00	81,703	0	2,038	3,000	6,909	69,756	5,984	0	5,984	129	5,856	367	5,489	6.7	7.9	85.4
100+	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
TOTAL	217	1.00	14,419	115	522	670	3,990	9,769	715	0	715	104	611	38	573	4.0	5.9	67.8

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

1994 PERSONAL INCOME TAX REPORTS
 OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/ITM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDIT	AVG TAX AFTER CREDITS	AVG SURPLS REFUND	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	54	6.04	-64,701	2,230	443	5	9,890	751	62	0	62	13	49	3	46	-0.1	6.1	-1.2
NEG <10	34	6.06	-3,779	615	1,005	0	7,750	340	22	0	22	20	2	0	2	0.0	0.5	-9.0
0-2	48	6.04	843	11	60	0	4,045	0	0	0	0	0	0	0	0	0.0	.	0.0
2-4	77	6.05	2,972	52	12	3	3,670	244	12	0	12	12	0	0	0	0.0	0.0	8.2
4-6	149	6.01	5,172	10	140	4	3,823	1,914	96	0	96	96	0	0	0	0.0	0.0	37.0
6-8	221	6.05	7,072	54	117	0	3,354	3,905	199	0	199	199	0	0	0	0.0	0.0	55.2
8-10	290	6.02	8,982	83	109	0	3,741	5,419	303	0	303	302	0	0	0	0.0	0.0	60.3
10-12	389	6.02	11,031	29	36	0	3,375	7,689	456	0	456	456	0	0	0	0.0	0.0	69.7
12-14	425	6.02	13,053	7	46	0	3,363	9,680	596	0	596	596	0	0	0	0.0	0.0	74.2
14-16	428	6.04	14,932	21	49	3	3,703	11,258	731	0	731	662	69	4	65	0.4	0.6	75.4
16-18	471	6.04	17,029	34	257	0	3,880	12,990	886	0	886	667	219	14	205	1.2	1.6	76.3
18-20	477	6.05	19,013	54	155	0	4,321	14,650	1,033	0	1,033	682	351	22	329	1.7	2.2	77.1
20-22	529	6.04	21,066	35	274	7	4,156	16,717	1,216	0	1,216	709	507	32	476	2.3	2.8	79.4
22-24	561	6.04	23,014	28	194	76	4,740	18,262	1,354	0	1,354	718	636	40	596	2.6	3.3	79.4
24-26	547	6.05	24,981	90	203	402	4,612	19,860	1,495	0	1,495	738	757	47	709	2.8	3.6	79.5
26-28	497	6.05	27,062	27	205	716	4,839	21,337	1,629	0	1,629	723	905	57	849	3.1	4.0	78.8
28-30	564	6.04	29,002	26	289	929	4,975	22,846	1,764	0	1,764	741	1,022	64	958	3.3	4.2	78.8
30-32	504	6.05	31,002	1	373	1,179	5,360	24,090	1,875	0	1,875	742	1,133	71	1,062	3.4	4.4	77.7
32-34	548	6.05	32,977	36	347	1,491	5,392	25,789	2,028	0	2,028	735	1,293	81	1,212	3.7	4.7	78.2
34-36	576	6.05	35,018	40	295	1,706	5,903	27,162	2,151	0	2,151	733	1,419	89	1,330	3.8	4.9	77.6
36-38	564	6.03	36,999	70	374	1,964	6,157	28,584	2,279	0	2,279	729	1,551	97	1,453	3.9	5.1	77.3
38-40	520	6.04	39,020	38	352	2,178	6,512	30,016	2,407	0	2,407	734	1,673	105	1,568	4.0	5.2	76.9
40-45	1,250	6.04	42,435	45	453	2,528	6,875	32,632	2,644	0	2,644	730	1,914	120	1,794	4.2	5.5	76.9
45-50	1,097	6.04	47,492	75	500	2,763	7,678	36,633	3,003	0	3,003	742	2,261	142	2,119	4.5	5.8	77.1
50-55	882	6.03	52,389	75	1,022	2,861	8,498	40,450	3,348	0	3,348	734	2,614	164	2,450	4.7	6.1	77.2
55-60	699	6.04	57,379	62	652	2,909	9,468	44,412	3,703	0	3,703	758	2,946	185	2,761	4.8	6.2	77.4
60-70	966	6.04	64,477	84	695	2,913	10,511	50,447	4,247	0	4,247	742	3,505	220	3,285	5.1	6.5	78.2
70-80	637	6.05	74,540	278	798	2,955	12,088	58,976	5,014	0	5,014	745	4,269	268	4,002	5.4	6.8	79.1
80-90	399	6.06	84,503	283	747	2,940	13,654	67,444	5,776	0	5,776	828	4,948	310	4,638	5.5	6.9	79.8
90-100	218	6.03	94,972	204	721	2,995	15,073	76,388	6,581	0	6,581	834	5,747	360	5,386	5.7	7.1	80.4
100-125	360	6.04	111,335	497	1,414	2,973	16,936	90,548	7,856	0	7,856	864	6,992	438	6,553	5.9	7.2	81.3
125-150	172	6.05	136,392	900	1,571	2,983	18,642	114,184	9,984	0	9,984	905	9,079	569	8,510	6.2	7.5	83.7
150-200	218	6.05	172,792	807	1,763	3,000	21,125	147,711	13,000	0	13,000	1,109	11,891	746	11,145	6.5	7.5	85.5
200-300	170	6.01	243,521	1,288	2,568	3,000	26,292	212,950	18,872	0	18,872	1,041	17,831	1,118	16,713	6.9	7.8	87.4
300-500	73	6.01	380,039	1,821	10,302	3,000	36,539	333,712	29,744	0	29,744	952	28,792	1,805	26,987	7.1	8.1	87.8
500+	37	6.00	895,040	2,390	9,823	3,000	90,777	793,830	71,151	0	71,151	5,862	65,288	4,094	61,195	6.8	7.7	88.7
NEGATIVE	88	6.05	-41,163	1,606	660	3	9,063	592	47	0	47	16	31	2	29	-0.1	4.9	-1.4
S 0-10	785	6.03	6,634	54	105	1	3,659	3,489	187	0	187	187	0	0	0	0.0	0.0	52.6
U 10-20	2,190	6.03	15,214	30	114	1	3,752	11,429	755	0	755	618	137	8	129	0.8	1.1	75.1
B 20-30	2,698	6.05	25,028	41	233	425	4,667	19,808	1,492	0	1,492	726	766	48	718	2.9	3.6	79.1
T 30-40	2,712	6.04	35,039	38	348	1,709	5,868	27,157	2,151	0	2,151	734	1,416	89	1,328	3.8	4.9	77.5
O 40-60	3,928	6.04	48,742	63	629	2,736	7,925	37,601	3,091	0	3,091	739	2,352	147	2,204	4.5	5.9	77.1
T 60-100	2,220	6.04	73,958	187	736	2,938	11,977	58,497	4,971	0	4,971	767	4,204	264	3,940	5.3	6.7	79.1
100+	1,030	6.03	197,540	922	2,636	2,987	23,693	169,293	14,943	0	14,943	1,138	13,806	866	12,940	6.6	7.6	85.7
TOTAL	15,651	6.04	48,340	133	561	1,670	7,828	38,773	3,209	0	3,209	718	2,492	156	2,336	4.8	6.0	80.2

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ----- ADDS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE	
NEG >10	149	357	-20,895	679	218	10	2,165	129	11	0	11	1	10	1	10
NEG <10	242	550	-808	54	45	0	1,149	3	0	0	0	0	0	0	0
0- 2	2,459	6,059	2,956	51	51	3	6,945	23	1	0	1	1	0	0	1
2- 4	4,653	11,525	14,272	17	84	1	12,909	2,285	114	0	114	114	0	0	0
4- 6	6,536	16,319	32,970	103	132	4	18,102	15,264	765	0	765	756	9	0	9
6- 8	8,382	20,985	58,989	109	245	4	23,764	35,505	1,834	0	1,834	1,731	103	3	100
8-10	9,616	24,701	86,580	121	378	57	27,417	59,130	3,349	0	3,349	2,648	701	40	662
10-12	9,892	25,849	108,785	131	537	235	28,649	79,736	4,764	0	4,764	3,105	1,658	102	1,556
12-14	9,425	24,593	122,341	145	754	641	28,274	93,125	5,764	0	5,764	3,194	2,570	160	2,410
14-16	8,568	22,281	128,368	67	785	1,196	26,077	100,492	6,580	0	6,580	3,135	2,160	216	3,230
16-18	7,616	19,768	129,299	113	973	1,658	24,221	102,830	7,052	0	7,052	2,803	4,249	266	3,983
18-20	6,866	17,512	130,269	109	902	2,993	22,409	104,332	7,390	0	7,390	2,485	4,905	307	4,597
20-22	6,236	15,652	130,791	117	1,142	5,184	21,157	103,573	7,505	0	7,505	2,192	5,313	333	4,980
22-24	5,530	13,849	127,062	272	1,192	7,316	19,484	99,495	7,341	0	7,341	1,857	5,484	344	5,140
24-26	4,722	11,686	117,969	130	1,105	8,195	18,058	90,803	6,791	0	6,791	1,545	5,246	329	4,917
26-28	3,935	9,598	106,192	94	1,090	8,009	15,787	81,450	6,180	0	6,180	1,247	4,932	309	4,623
28-30	3,492	8,477	101,208	96	905	8,032	14,905	77,483	5,950	0	5,950	1,086	4,864	305	4,559
30-32	3,012	7,277	93,382	91	1,067	7,617	13,306	71,544	5,558	0	5,558	928	4,629	290	4,339
32-34	2,719	6,465	89,660	156	1,060	7,269	12,625	68,888	5,403	0	5,403	837	4,566	286	4,280
34-36	2,424	5,759	84,791	77	1,079	6,681	11,979	65,191	5,157	0	5,157	741	4,416	277	4,139
36-38	2,149	5,109	79,446	75	937	6,041	11,266	61,402	4,896	0	4,896	649	4,247	266	3,981
38-40	1,800	4,152	70,158	247	862	5,207	9,954	54,408	4,369	0	4,369	525	3,844	241	3,603
40-45	3,683	8,698	155,893	175	2,173	10,647	22,034	121,249	9,832	0	9,832	1,102	8,730	547	8,183
45-50	2,262	5,231	106,963	84	1,548	6,603	15,426	83,485	6,850	0	6,850	678	6,171	387	5,784
50-55	1,308	3,017	68,373	114	1,143	3,814	9,595	53,959	4,473	0	4,473	394	4,079	256	3,823
55-60	876	2,041	50,260	83	849	2,574	6,828	40,097	3,352	0	3,352	260	3,092	194	2,898
60-70	881	2,028	56,888	172	910	2,610	7,864	45,679	3,852	0	3,852	275	3,577	224	3,353
70-80	489	1,153	36,458	70	755	1,437	5,201	29,157	2,481	0	2,481	159	2,322	146	2,176
80-90	275	639	23,204	82	551	825	3,011	18,902	1,621	0	1,621	97	1,523	96	1,428
90-100	193	452	18,254	57	245	570	2,369	15,144	1,306	0	1,306	60	1,246	78	1,168
100-125	263	633	29,152	281	744	783	4,053	23,940	2,078	0	2,078	93	1,985	124	1,860
125-150	146	347	19,885	98	289	438	2,240	17,016	1,489	0	1,489	73	1,415	89	1,326
150-200	135	311	23,086	107	353	405	2,405	20,030	1,763	0	1,763	63	1,700	107	1,594
200-300	83	186	19,489	112	540	246	1,362	17,496	1,551	0	1,551	28	1,523	95	1,428
300-500	56	128	21,489	663	371	168	1,149	20,464	1,825	0	1,825	92	1,734	109	1,625
500+	31	74	28,942	442	624	93	2,070	26,597	2,385	0	2,385	25	2,360	148	2,212
NEGATIVE	391	907	-21,703	733	263	10	3,315	132	11	0	11	1	10	1	10
S 0-10	31,646	79,589	195,767	400	890	68	89,137	112,207	6,063	0	6,063	5,250	814	43	772
U 10-20	42,367	110,003	619,061	566	3,952	6,723	129,631	480,515	31,550	0	31,550	14,723	16,828	1,052	15,776
B 20-30	23,915	59,262	583,222	708	5,433	36,736	89,391	452,804	33,768	0	33,768	7,928	25,840	1,620	24,220
T 30-40	12,104	28,762	417,437	646	5,006	32,816	59,130	321,433	25,383	0	25,383	3,681	21,703	1,361	20,342
O 40-60	8,129	18,987	381,489	456	5,713	23,637	53,883	298,789	24,506	0	24,506	2,434	22,072	1,384	20,688
T 60-100	1,838	4,272	134,805	382	2,461	5,442	18,446	108,882	9,260	0	9,260	592	8,669	544	8,125
100+	714	1,679	142,043	1,703	2,922	2,133	13,279	125,542	11,090	0	11,090	373	10,717	672	10,045
TOTAL	121,104	303,461	2,452,121	5,594	26,641	107,566	456,212	1,900,305	141,633	0	141,633	34,981	106,653	6,675	99,977

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE	
NEG >10	101	135	-15,890	241	260	2	812	33	3	0	3	0	3	0	3
NEG <10	149	170	-495	29	94	2	422	0	0	0	0	0	0	0	0
0- 2	669	820	663	19	28	2	1,247	55	3	0	3	3	0	0	0
2- 4	956	1,216	2,918	38	63	3	1,594	1,415	73	0	73	65	8	0	7
4- 6	1,188	1,505	6,000	68	152	14	2,139	3,923	228	0	228	143	86	5	81
6- 8	1,305	1,706	9,114	10	179	179	2,336	6,539	412	0	412	187	226	14	212
8-10	1,277	1,747	11,510	11	295	428	2,436	8,460	584	0	584	196	387	24	363
10-12	1,287	1,779	14,165	31	445	731	2,680	10,497	765	0	765	206	559	35	524
12-14	1,251	1,731	16,305	29	478	1,035	2,653	12,246	926	0	926	202	724	45	678
14-16	1,360	1,915	20,405	50	475	1,477	2,904	15,678	1,217	0	1,217	225	992	62	930
16-18	1,168	1,675	19,816	16	501	1,443	2,572	15,355	1,215	0	1,215	197	1,018	64	954
18-20	1,094	1,576	20,748	37	573	1,416	2,595	16,228	1,304	0	1,304	187	1,116	70	1,046
20-22	1,037	1,446	21,736	22	579	1,437	2,566	17,238	1,402	0	1,402	169	1,234	77	1,156
22-24	987	1,400	22,662	36	392	1,375	2,755	18,219	1,497	0	1,497	164	1,332	84	1,249
24-26	936	1,344	23,359	38	537	1,320	2,881	18,707	1,549	0	1,549	160	1,389	87	1,302
26-28	752	1,113	20,282	24	524	1,066	2,537	16,192	1,348	0	1,348	131	1,218	76	1,141
28-30	596	910	17,233	33	379	848	2,206	13,837	1,159	0	1,159	107	1,052	66	986
30-32	516	762	16,008	131	428	744	2,043	12,931	1,089	0	1,089	93	996	62	934
32-34	449	676	14,811	15	311	654	2,055	11,815	998	0	998	83	916	57	858
34-36	386	611	13,510	37	268	566	1,889	10,824	918	0	918	74	844	53	791
36-38	301	446	11,138	21	381	440	1,593	8,747	743	0	743	57	686	43	643
38-40	275	407	10,720	40	334	402	1,589	8,445	720	0	720	49	671	42	629
40-45	530	848	22,418	107	672	782	3,242	17,846	1,530	0	1,530	104	1,425	89	1,336
45-50	388	557	18,320	66	601	566	2,602	14,640	1,261	0	1,261	74	1,187	74	1,113
50-55	242	346	12,620	117	398	356	1,834	10,172	880	0	880	45	835	52	783
55-60	158	215	9,061	48	343	231	1,307	7,229	627	0	627	30	597	37	560
60-70	221	327	14,232	131	502	324	1,816	11,720	1,023	0	1,023	43	980	61	918
70-80	105	166	7,882	48	288	158	1,046	6,438	564	0	564	26	538	34	505
80-90	61	91	5,188	11	187	92	844	4,095	360	0	360	21	339	21	318
90-100	36	51	3,379	14	88	54	374	2,877	254	0	254	8	246	15	231
100-125	74	106	8,334	73	362	108	916	7,022	621	0	621	15	606	38	568
125-150	35	47	4,818	7	121	53	467	4,185	371	0	371	12	360	23	337
150-200	31	35	5,228	22	95	47	507	4,603	410	0	410	12	397	25	373
200-300	25	35	5,957	43	239	38	704	5,019	448	0	448	4	444	28	416
300-500	19	24	7,297	41	239	29	589	6,481	581	0	581	30	551	35	516
500+	30	38	33,375	216	800	44	3,282	29,736	2,672	0	2,672	362	2,310	145	2,165
NEGATIVE	250	305	-16,385	270	355	4	1,234	33	3	0	3	0	3	0	3
S 0-10	5,395	6,994	30,206	146	717	625	9,753	20,391	1,300	0	1,300	593	707	43	664
U 10-20	6,160	8,676	91,439	164	2,472	6,102	13,404	70,005	5,427	0	5,427	1,018	4,409	276	4,133
B 20-30	4,308	6,213	105,272	153	2,411	6,047	12,945	84,193	6,955	0	6,955	731	6,224	390	5,834
T 30-40	1,927	2,902	66,187	243	1,723	2,806	9,170	52,762	4,469	0	4,469	355	4,113	258	3,856
O 40-60	1,318	1,966	62,419	339	2,013	1,935	8,985	49,886	4,298	0	4,298	254	4,045	254	3,791
T 60-100	423	635	30,682	203	1,066	627	4,081	25,130	2,200	0	2,200	97	2,103	132	1,971
100+	214	285	65,010	402	1,856	317	6,464	57,045	5,103	0	5,103	436	4,667	293	4,375
TOTAL	19,995	27,976	434,829	1,919	12,613	18,462	66,036	359,445	29,755	0	29,755	3,484	26,271	1,646	24,625

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

This section contains three exhibits and four tables for part-year and nonresident returns. Exhibit 8 shows the number of taxpayers moving to and from Oregon from 1988 to 1994, based on the number of part-year returns filed. Exhibit 9 is a breakdown of the number of taxpayers moving to Oregon, by county of destination. Exhibit 10 shows the number of taxpayers moving from Oregon by state or other destination. The four tables summarize Oregon adjusted gross income and tax by income range for all part-year resident returns, all nonresident returns, part-year taxable returns, and nonresident taxable returns.

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

	1988	1989	1990	1991	1992	1993	1994
TO OREGON	30,843	34,170	34,768	32,966	33,504	33,728	36,559
FROM OREGON	19,974	21,330	21,102	20,772	20,569	22,565	23,779
NET	10,869	12,840	13,666	12,194	12,935	11,163	12,780

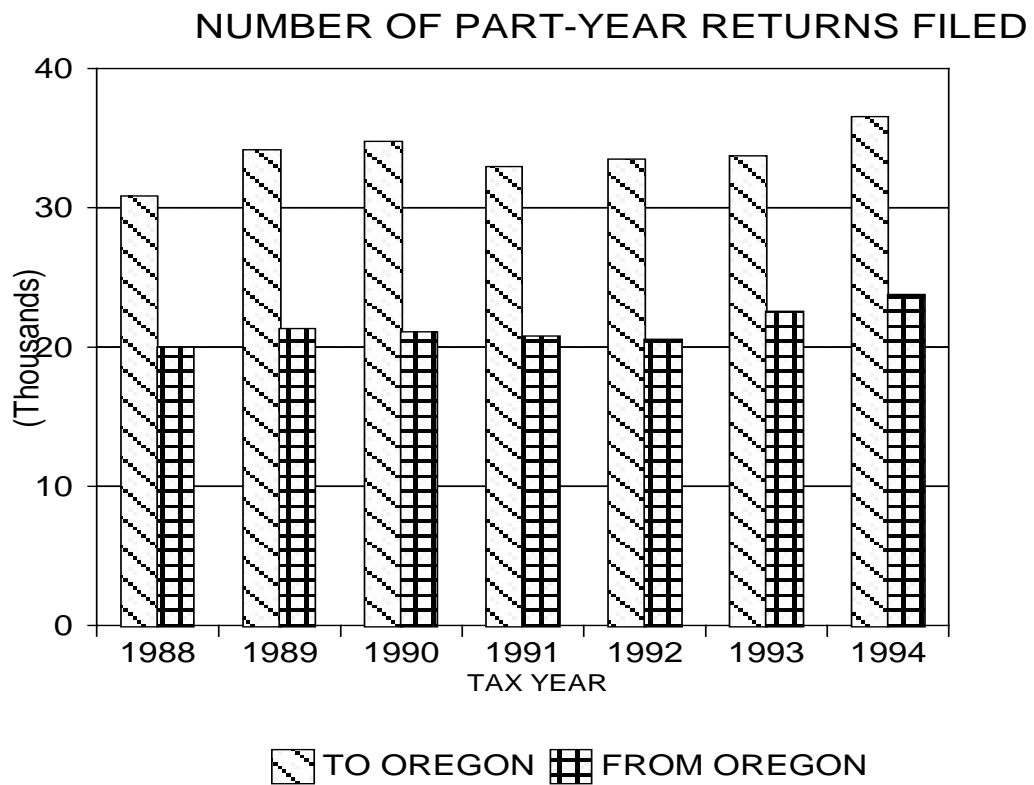


EXHIBIT 9: NUMBER OF INCOME TAX FILERS MOVING TO OREGON, BY COUNTY OF DESTINATION

COUNTY	1988		1989		1990		1991		1992		1993		1994		COUNTY SHARE OF STATE POPULATION
	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	
	BAKER	148	0.5%	191	0.6%	145	0.4%	146	0.4%	162	0.5%	140	0.4%	167	
BENTON	916	3.0%	916	2.7%	992	2.9%	920	2.8%	1,035	3.1%	1,102	3.3%	1,116	3.1%	2.4%
CLACKAMAS	2,728	8.8%	3,001	8.8%	2,951	8.5%	2,924	8.9%	2,873	8.6%	3,131	9.3%	3,511	9.6%	9.9%
CLATSOP	339	1.1%	372	1.1%	339	1.0%	315	1.0%	331	1.0%	374	1.1%	368	1.0%	1.1%
COLUMBIA	345	1.1%	352	1.0%	313	0.9%	307	0.9%	276	0.8%	260	0.8%	311	0.9%	1.3%
COOS	533	1.7%	562	1.6%	602	1.7%	587	1.8%	647	1.9%	538	1.6%	576	1.6%	2.0%
CROOK	120	0.4%	129	0.4%	124	0.4%	118	0.4%	126	0.4%	126	0.4%	135	0.4%	0.5%
CURRY	374	1.2%	360	1.1%	374	1.1%	327	1.0%	338	1.0%	299	0.9%	312	0.9%	0.7%
DESCHUTES	1,206	3.9%	1,376	4.0%	1,455	4.2%	1,338	4.1%	1,461	4.4%	1,398	4.1%	1,594	4.4%	2.9%
DOUGLAS	912	3.0%	988	2.9%	910	2.6%	858	2.6%	856	2.6%	898	2.7%	948	2.6%	3.2%
GILLIAM	18	0.1%	13	0.0%	13	0.0%	5	0.0%	14	0.0%	17	0.1%	14	0.0%	0.1%
GRANT	79	0.3%	84	0.2%	90	0.3%	66	0.2%	76	0.2%	62	0.2%	65	0.2%	0.3%
HARNEY	60	0.2%	69	0.2%	71	0.2%	67	0.2%	50	0.1%	50	0.1%	62	0.2%	0.2%
HOOD RIVER	184	0.6%	237	0.7%	231	0.7%	224	0.7%	243	0.7%	268	0.8%	258	0.7%	0.6%
JACKSON	1,903	6.2%	2,153	6.3%	2,062	5.9%	2,042	6.2%	2,062	6.2%	2,092	6.2%	2,150	5.9%	5.2%
JEFFERSON	101	0.3%	74	0.2%	89	0.3%	88	0.3%	93	0.3%	103	0.3%	96	0.3%	0.5%
JOSEPHINE	843	2.7%	966	2.8%	975	2.8%	838	2.5%	964	2.9%	925	2.7%	927	2.5%	2.2%
KLAMATH	622	2.0%	724	2.1%	672	1.9%	615	1.9%	636	1.9%	643	1.9%	634	1.7%	2.0%
LAKE	84	0.3%	105	0.3%	85	0.2%	79	0.2%	68	0.2%	62	0.2%	60	0.2%	0.2%
LANE	3,096	10.0%	3,407	10.0%	3,325	9.6%	3,064	9.3%	3,347	10.0%	3,338	9.9%	3,518	9.6%	9.7%
LINCOLN	444	1.4%	569	1.7%	532	1.5%	603	1.8%	559	1.7%	520	1.5%	546	1.5%	1.3%
LINN	729	2.4%	799	2.3%	776	2.2%	676	2.1%	673	2.0%	752	2.2%	863	2.4%	3.1%
MALHEUR	256	0.8%	316	0.9%	371	1.1%	344	1.0%	331	1.0%	287	0.9%	313	0.9%	0.9%
MARION	619	2.0%	720	2.1%	773	2.2%	697	2.1%	667	2.0%	2,055	6.1%	2,182	6.0%	8.2%
MORROW	50	0.2%	63	0.2%	83	0.2%	75	0.2%	76	0.2%	48	0.1%	57	0.2%	0.3%
MULTNOMAH	6,900	22.4%	7,474	21.9%	8,021	23.1%	7,788	23.6%	7,591	22.7%	7,014	20.8%	8,143	22.3%	20.1%
POLK	1,721	5.6%	1,891	5.5%	1,944	5.6%	1,845	5.6%	1,829	5.5%	388	1.2%	424	1.2%	1.8%
SHERMAN	14	0.0%	9	0.0%	19	0.1%	18	0.1%	9	0.0%	9	0.0%	16	0.0%	0.1%
TILLAMOOK	174	0.6%	191	0.6%	204	0.6%	188	0.6%	170	0.5%	193	0.6%	218	0.6%	0.7%
UMATILLA	527	1.7%	612	1.8%	595	1.7%	557	1.7%	567	1.7%	572	1.7%	627	1.7%	2.1%
UNION	237	0.8%	223	0.7%	252	0.7%	240	0.7%	240	0.7%	241	0.7%	243	0.7%	0.8%
WALLOWA	74	0.2%	64	0.2%	75	0.2%	63	0.2%	80	0.2%	83	0.2%	70	0.2%	0.2%
WASCO	186	0.6%	211	0.6%	217	0.6%	196	0.6%	185	0.6%	177	0.5%	178	0.5%	0.7%
WASHINGTON	3,743	12.1%	4,300	12.6%	4,475	12.9%	4,180	12.7%	4,265	12.7%	4,996	14.8%	5,243	14.3%	11.7%
WHEELER	10	0.0%	12	0.0%	6	0.0%	12	0.0%	13	0.0%	5	0.0%	8	0.0%	0.1%
YAMHILL	548	1.8%	637	1.9%	607	1.7%	556	1.7%	590	1.8%	562	1.7%	606	1.7%	2.4%
TOTAL	30,843	100.0%	34,170	100.0%	34,768	100.0%	32,966	100.0%	33,503	100.0%	33,728	100.0%	36,559	100.0%	100.0%

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

STATE	1988		1989		1990		1991		1992		1993		1994	
	#	% OF TOT	#	% OF TOT	#	% OF TOT	#	% OF TOT	#	% OF TOT	#	% OF TOT	#	% OF TOT
ALABAMA	47	0.2%	66	0.3%	68	0.3%	72	0.3%	61	0.3%	68	0.3%	69	0.3%
ALASKA	407	2.0%	498	2.3%	480	2.3%	503	2.4%	476	2.3%	512	2.3%	431	1.8%
ARIZONA	722	3.6%	713	3.3%	793	3.8%	842	4.1%	808	3.9%	1,011	4.5%	1,164	4.9%
ARKANSAS	78	0.4%	80	0.4%	88	0.4%	152	0.7%	121	0.6%	120	0.5%	110	0.5%
CALIFORNIA	4,766	23.9%	4,690	22.0%	4,417	20.9%	4,085	19.7%	3,751	18.2%	4,025	17.8%	4,366	18.4%
COLORADO	574	2.9%	572	2.7%	656	3.1%	662	3.2%	747	3.6%	750	3.3%	868	3.7%
CONNECTICUT	48	0.2%	66	0.3%	59	0.3%	58	0.3%	70	0.3%	74	0.3%	96	0.4%
DELAWARE	11	0.1%	12	0.1%	10	0.0%	14	0.1%	11	0.1%	12	0.1%	13	0.1%
FLORIDA	271	1.4%	286	1.3%	301	1.4%	290	1.4%	302	1.5%	366	1.6%	380	1.6%
GEORGIA	118	0.6%	129	0.6%	127	0.6%	136	0.7%	163	0.8%	184	0.8%	171	0.7%
HAWAII	226	1.1%	262	1.2%	223	1.1%	194	0.9%	218	1.1%	276	1.2%	226	1.0%
IDAHO	1,183	5.9%	1,201	5.6%	1,265	6.0%	1,376	6.6%	1,311	6.4%	1,441	6.4%	1,578	6.6%
ILLINOIS	250	1.3%	283	1.3%	291	1.4%	282	1.4%	289	1.4%	286	1.3%	305	1.3%
INDIANA	114	0.6%	140	0.7%	138	0.7%	142	0.7%	131	0.6%	144	0.6%	173	0.7%
IOWA	111	0.6%	128	0.6%	126	0.6%	107	0.5%	126	0.6%	146	0.6%	138	0.6%
KANSAS	94	0.5%	105	0.5%	117	0.6%	138	0.7%	96	0.5%	148	0.7%	166	0.7%
KENTUCKY	47	0.2%	48	0.2%	63	0.3%	65	0.3%	65	0.3%	89	0.4%	77	0.3%
LOUISIANA	46	0.2%	66	0.3%	71	0.3%	58	0.3%	66	0.3%	83	0.4%	88	0.4%
MAINE	30	0.2%	38	0.2%	31	0.1%	28	0.1%	19	0.1%	52	0.2%	59	0.2%
MARYLAND	122	0.6%	119	0.6%	99	0.5%	102	0.5%	90	0.4%	126	0.6%	126	0.5%
MASSACHUSETTS	173	0.9%	136	0.6%	96	0.5%	125	0.6%	145	0.7%	157	0.7%	207	0.9%
MICHIGAN	162	0.8%	187	0.9%	182	0.9%	172	0.8%	195	0.9%	232	1.0%	253	1.1%
MINNESOTA	242	1.2%	244	1.1%	263	1.2%	278	1.3%	296	1.4%	281	1.2%	331	1.4%
MISSISSIPPI	39	0.2%	29	0.1%	29	0.1%	26	0.1%	46	0.2%	46	0.2%	32	0.1%
MISSOURI	161	0.8%	183	0.9%	208	1.0%	194	0.9%	185	0.9%	246	1.1%	237	1.0%
MONTANA	344	1.7%	428	2.0%	487	2.3%	538	2.6%	488	2.4%	487	2.2%	574	2.4%
NEBRASKA	85	0.4%	106	0.5%	99	0.5%	136	0.7%	106	0.5%	92	0.4%	149	0.6%
NEVADA	463	2.3%	514	2.4%	577	2.7%	514	2.5%	490	2.4%	603	2.7%	605	2.5%
NEW HAMPSHIRE	31	0.2%	37	0.2%	30	0.1%	34	0.2%	37	0.2%	38	0.2%	46	0.2%
NEW JERSEY	86	0.4%	90	0.4%	76	0.4%	67	0.3%	87	0.4%	99	0.4%	97	0.4%
NEW MEXICO	153	0.8%	159	0.7%	176	0.8%	198	1.0%	187	0.9%	228	1.0%	299	1.3%
NEW YORK	272	1.4%	270	1.3%	258	1.2%	236	1.1%	234	1.1%	287	1.3%	326	1.4%
NORTH CAROLINA	127	0.6%	122	0.6%	132	0.6%	154	0.7%	164	0.8%	193	0.9%	211	0.9%
NORTH DAKOTA	52	0.3%	68	0.3%	54	0.3%	63	0.3%	73	0.4%	71	0.3%	61	0.3%
OHIO	133	0.7%	161	0.8%	189	0.9%	172	0.8%	192	0.9%	190	0.8%	224	0.9%
OKLAHOMA	123	0.6%	156	0.7%	134	0.6%	147	0.7%	167	0.8%	163	0.7%	152	0.6%
PENNSYLVANIA	161	0.8%	152	0.7%	135	0.6%	158	0.8%	138	0.7%	168	0.7%	181	0.8%
RHODE ISLAND	21	0.1%	19	0.1%	7	0.0%	12	0.1%	14	0.1%	21	0.1%	24	0.1%
SOUTH CAROLINA	52	0.3%	63	0.3%	57	0.3%	49	0.2%	46	0.2%	59	0.3%	62	0.3%
SOUTH DAKOTA	58	0.3%	48	0.2%	61	0.3%	65	0.3%	79	0.4%	72	0.3%	82	0.3%
TENNESSEE	86	0.4%	94	0.4%	83	0.4%	94	0.5%	127	0.6%	170	0.8%	152	0.6%
TEXAS	472	2.4%	503	2.4%	560	2.7%	526	2.5%	617	3.0%	717	3.2%	716	3.0%
UTAH	338	1.7%	399	1.9%	436	2.1%	447	2.2%	452	2.2%	527	2.3%	575	2.4%
VERMONT	23	0.1%	21	0.1%	23	0.1%	34	0.2%	16	0.1%	45	0.2%	37	0.2%
VIRGINIA	189	0.9%	231	1.1%	171	0.8%	206	1.0%	187	0.9%	187	0.8%	179	0.8%
WASHINGTON	6,147	30.8%	6,876	32.2%	6,577	31.2%	6,218	29.9%	6,208	30.2%	6,601	29.3%	6,638	27.9%
WEST VIRGINIA	29	0.1%	24	0.1%	31	0.1%	17	0.1%	25	0.1%	23	0.1%	37	0.2%
WISCONSIN	139	0.7%	169	0.8%	180	0.9%	165	0.8%	181	0.9%	188	0.8%	213	0.9%
WYOMING	103	0.5%	110	0.5%	137	0.6%	131	0.6%	147	0.7%	142	0.6%	125	0.5%
WASHINGTON, D.C.	40	0.2%	42	0.2%	29	0.1%	29	0.1%	37	0.2%	38	0.2%	36	0.2%
GUAM	8	0.0%	14	0.1%	14	0.1%	13	0.1%	9	0.0%	16	0.1%	8	0.0%
PUERTO RICO	0	0.0%	2	0.0%	3	0.0%	3	0.0%	3	0.0%	3	0.0%	2	0.0%
VIRGIN ISLANDS	3	0.0%	3	0.0%	2	0.0%	6	0.0%	4	0.0%	4	0.0%	4	0.0%
OUTSIDE U.S.	194	1.0%	168	0.8%	183	0.9%	249	1.2%	266	1.3%	258	1.1%	300	1.3%
TOTAL	19,974	100.0%	21,330	100.0%	21,102	100.0%	20,782	100.0%	20,569	100.0%	22,565	100.0%	23,779	100.0%

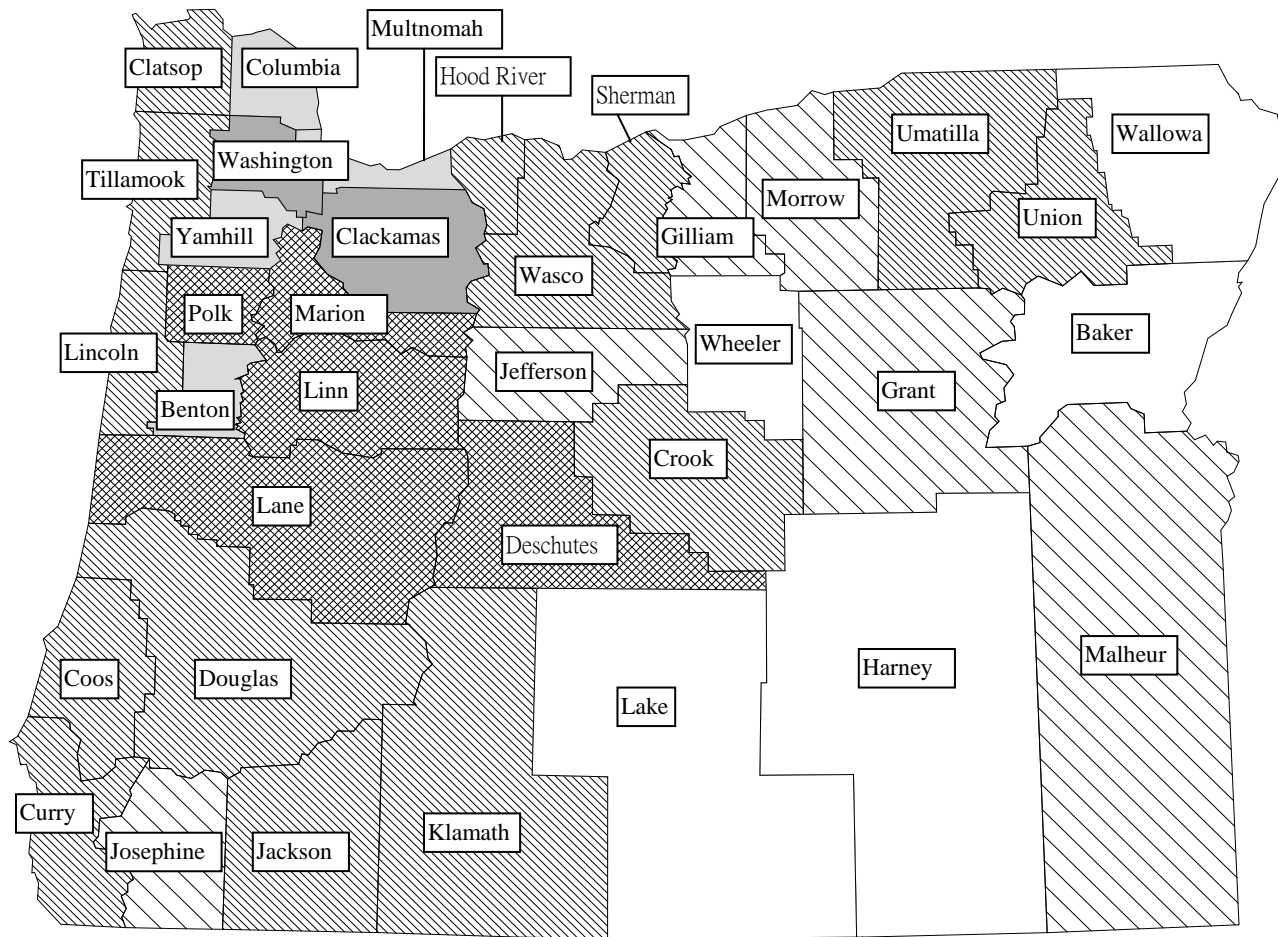
Section 6: Exhibits and tables for all returns by county

This section contains four exhibits and four summaries for all 1994 returns by county. Exhibit 11 shows a breakdown by county of number of returns, adjusted gross income, and tax due, and the percent change from 1993 to 1994. Exhibits 12, 13, and 14 are Oregon maps showing county averages of adjusted gross income, tax due, and effective tax rate. The tables summarize total adjusted gross income and tax, average income and tax, returns by type, and sources of income.

EXHIBIT 11. DISTRIBUTION OF RETURNS AND SHARE OF STATEWIDE TOTAL ALL 1994 RETURNS BY COUNTY

County or Area	All 1994 Returns						% Change 1993 to 1994		
	Number of Returns		Adjusted Gross Income		Total Tax Due		No. of Returns	Total AGI	Total Tax Due
	#	Share	(\$000)	Share	(\$000)	Share			
Baker	6,369	0.4%	153,845	0.3%	7,378	0.3%	2.5%	5.0%	-0.8%
Benton	28,242	2.0%	955,595	2.2%	52,538	2.2%	3.0%	6.9%	0.4%
Clackamas	139,917	9.8%	5,423,768	12.2%	301,562	12.8%	2.9%	6.4%	1.5%
Clatsop	13,624	1.0%	375,066	0.8%	18,666	0.8%	0.8%	5.3%	0.6%
Columbia	16,400	1.2%	527,209	1.2%	27,826	1.2%	2.6%	4.0%	-3.3%
Coos	23,308	1.6%	645,901	1.5%	32,934	1.4%	0.9%	0.9%	-5.7%
Crook	6,245	0.4%	171,085	0.4%	8,818	0.4%	3.1%	-15.9%	-27.5%
Curry	8,489	0.6%	217,605	0.5%	10,317	0.4%	4.0%	3.7%	-4.7%
Deschutes	41,110	2.9%	1,274,261	2.9%	66,468	2.8%	5.3%	9.0%	3.3%
Douglas	36,931	2.6%	1,022,006	2.3%	50,869	2.2%	2.4%	3.3%	-3.8%
Gilliam	775	0.1%	22,086	0.0%	1,161	0.0%	1.0%	5.0%	-4.8%
Grant	3,275	0.2%	83,578	0.2%	4,364	0.2%	2.1%	2.5%	-3.7%
Harney	2,863	0.2%	63,434	0.1%	3,160	0.1%	-1.8%	-2.6%	-9.8%
Hood River	8,372	0.6%	221,656	0.5%	10,815	0.5%	2.7%	5.0%	-1.7%
Jackson	65,776	4.6%	1,888,694	4.3%	94,543	4.0%	3.0%	6.0%	-0.3%
Jefferson	5,410	0.4%	145,883	0.3%	6,785	0.3%	5.0%	6.1%	-1.4%
Josephine	26,432	1.9%	670,643	1.5%	32,003	1.4%	2.9%	7.3%	2.1%
Klamath	22,740	1.6%	596,580	1.3%	30,638	1.3%	1.2%	5.9%	-0.5%
Lake	2,950	0.2%	72,491	0.2%	3,577	0.2%	2.0%	4.2%	-4.3%
Lane	122,073	8.6%	3,717,366	8.4%	196,514	8.3%	2.6%	4.0%	-1.8%
Lincoln	17,867	1.3%	469,928	1.1%	22,435	1.0%	2.8%	6.3%	-0.2%
Linn	40,021	2.8%	1,191,384	2.7%	62,034	2.6%	2.9%	8.8%	3.4%
Malheur	10,271	0.7%	236,415	0.5%	10,925	0.5%	0.1%	4.1%	0.0%
Marion	105,849	7.4%	3,176,384	7.2%	163,626	6.9%	2.5%	8.0%	2.5%
Morrow	3,387	0.2%	87,354	0.2%	4,436	0.2%	3.6%	6.9%	1.6%
Multnomah	281,389	19.8%	9,367,308	21.1%	506,278	21.5%	4.3%	7.1%	0.9%
Polk	21,396	1.5%	643,878	1.5%	32,816	1.4%	2.8%	8.1%	2.8%
Sherman	835	0.1%	24,006	0.1%	1,272	0.1%	2.6%	7.6%	0.3%
Tillamook	9,461	0.7%	247,434	0.6%	11,916	0.5%	2.9%	7.1%	1.1%
Umatilla	24,723	1.7%	664,143	1.5%	33,328	1.4%	1.0%	5.6%	-0.5%
Union	9,718	0.7%	262,579	0.6%	13,161	0.6%	2.7%	4.7%	-1.7%
Wallowa	3,154	0.2%	74,957	0.2%	3,654	0.2%	0.2%	3.8%	-7.8%
Wasco	8,954	0.6%	247,504	0.6%	12,152	0.5%	-0.1%	0.8%	-7.2%
Washington	148,272	10.4%	5,877,053	13.3%	331,255	14.1%	0.1%	4.7%	-0.5%
Wheeler	608	0.0%	12,868	0.0%	608	0.0%	3.2%	6.0%	-5.4%
Yamhill	28,566	2.0%	912,508	2.1%	47,768	2.0%	3.7%	9.7%	3.8%
Clark Co., Wa.	40,695	2.9%	1,131,204	2.6%	61,635	2.6%	5.1%	8.9%	4.0%
Other Wash.	22,515	1.6%	433,545	1.0%	26,674	1.1%	5.0%	23.8%	29.6%
California	18,588	1.3%	291,593	0.7%	11,102	0.5%	6.9%	7.3%	7.3%
Idaho	8,743	0.6%	125,949	0.3%	6,204	0.3%	4.8%	7.8%	3.0%
Other States	34,558	2.4%	569,179	1.3%	32,509	1.4%	0.3%	4.2%	-1.8%
Total	1,420,871	100.0%	44,295,925	100.0%	2,356,724	100.0%	2.8%	6.2%	0.5%

EXHIBIT 12
AVERAGE ADJUSTED GROSS INCOME
 by OREGON COUNTIES









	\$21,000 - 23,999		\$24,000 - 26,999		\$27,000 - 29,999
	\$30,000 - 32,999		\$33,000 - 35,999		OVER \$36,000

EXHIBIT 13
AVERAGE TAX DUE
 by OREGON COUNTIES

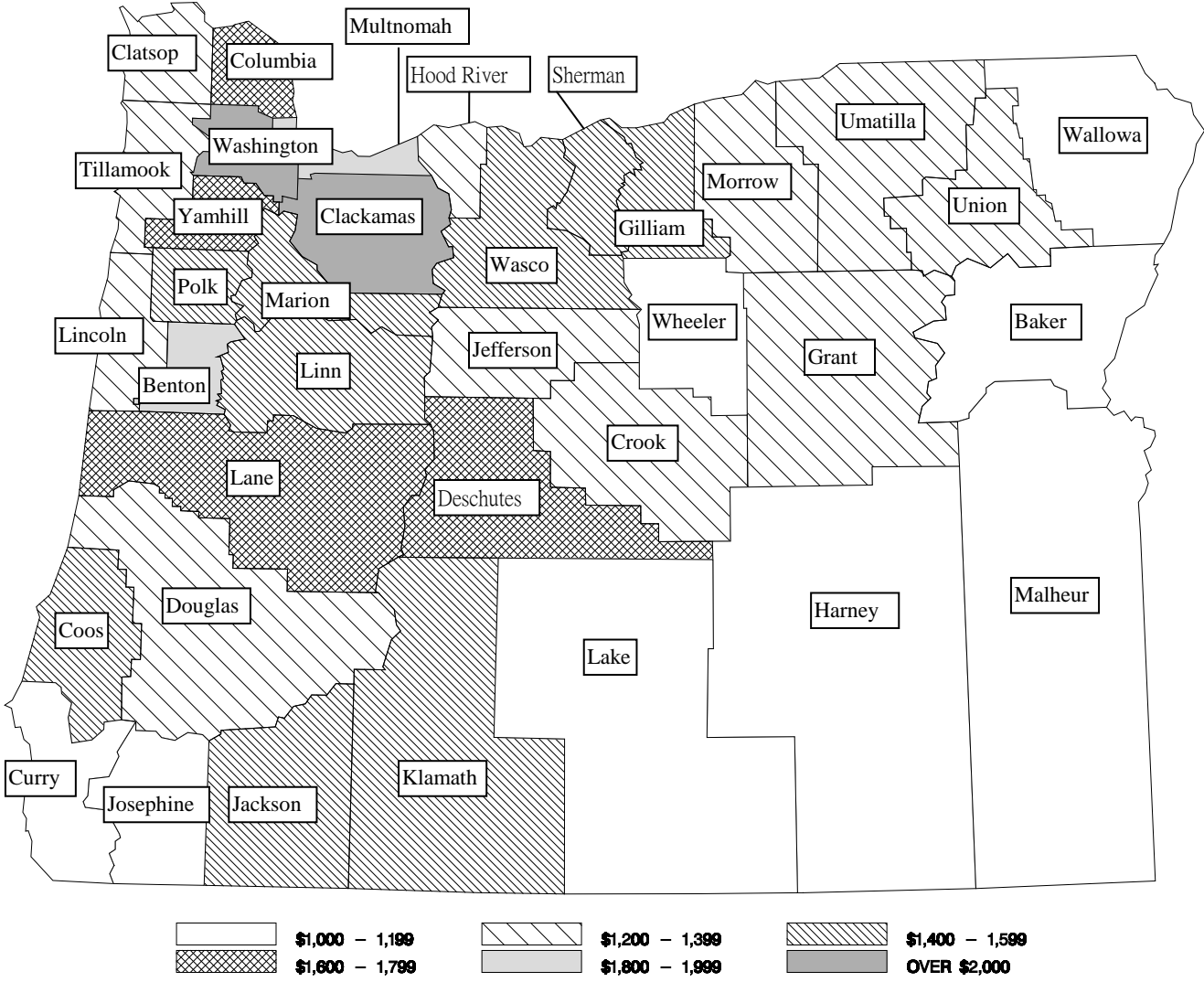


EXHIBIT 14

EFFECTIVE INCOME TAX RATES

by OREGON COUNTIES

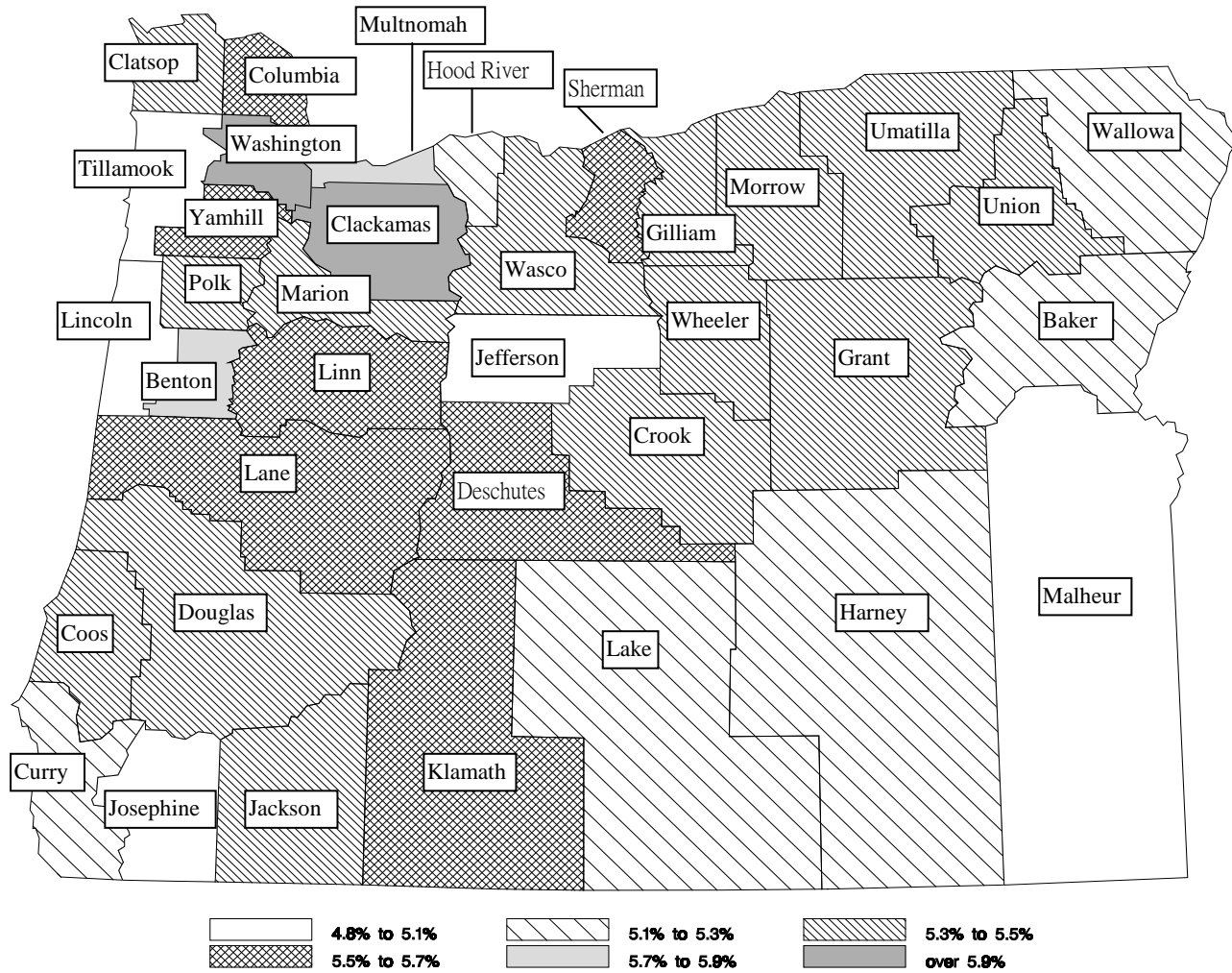


TABLE C: DISTRIBUTION OF PERSONAL INCOME TAX RETURNS BY TYPE BY COUNTY
FOR ALL RETURNS IN OREGON

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

COUNTY	# OF RETURNS	JOINT RETURNS		SINGLE RETURNS		HEADHOLD RETURNS		SEPARATE RETURNS		TAXABLE RETURNS		FULLYEAR RETURNS		PARTYEAR RETURNS		NONRESIDENT RETURNS	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
BAKER	6,369	3,454	54.2	2,314	36.3	504	7.9	97	1.5	5,057	79.4	6,179	97.0	167	2.6	23	0.4
BENTON	28,242	12,613	44.7	13,283	47.0	1,830	6.5	516	1.8	24,629	87.2	26,674	94.4	1,116	4.0	452	1.6
CLACKAMAS	139,917	68,314	48.8	57,657	41.2	11,803	8.4	2,143	1.5	122,686	87.7	135,822	97.1	3,511	2.5	584	0.4
CLATSOP	13,624	6,281	46.1	5,813	42.7	1,247	9.2	283	2.1	11,459	84.1	13,096	96.1	368	2.7	160	1.2
COLUMBIA	16,400	8,896	54.2	5,909	36.0	1,356	8.3	239	1.5	14,331	87.4	16,004	97.6	311	1.9	85	0.5
COOS	23,308	12,175	52.2	8,681	37.2	2,089	9.0	363	1.6	18,917	81.2	22,570	96.8	576	2.5	162	0.7
CROOK	6,245	3,437	55.0	2,196	35.2	501	8.0	111	1.8	5,255	84.1	6,094	97.6	135	2.2	16	0.3
CURRY	8,489	4,657	54.9	3,100	36.5	594	7.0	138	1.6	6,613	77.9	8,115	95.6	312	3.7	62	0.7
DESCHUTES	41,110	20,976	51.0	16,144	39.3	3,344	8.1	646	1.6	34,682	84.4	39,351	95.7	1,594	3.9	165	0.4
DOUGLAS	36,931	20,251	54.8	12,947	35.1	3,140	8.5	593	1.6	30,232	81.9	35,788	96.9	948	2.6	195	0.5
GILLIAM	775	411	53.0	306	39.5	52	6.7	6	0.8	652	84.1	755	97.4	14	1.8	6	0.8
GRANT	3,275	1,772	54.1	1,240	37.9	223	6.8	40	1.2	2,669	81.5	3,201	97.7	65	2.0	9	0.3
HARNEY	2,863	1,544	53.9	1,077	37.6	206	7.2	36	1.3	2,252	78.7	2,791	97.5	62	2.2	10	0.3
HOOD RIVE	8,372	4,195	50.1	3,204	38.3	813	9.7	160	1.9	6,863	82.0	8,036	96.0	258	3.1	78	0.9
JACKSON	65,776	32,416	49.3	25,942	39.4	6,407	9.7	1,011	1.5	54,338	82.6	63,333	96.3	2,150	3.3	293	0.4
JEFFERSON	5,410	2,613	48.3	1,909	35.3	811	15.0	77	1.4	3,944	72.9	5,299	97.9	96	1.8	15	0.3
JOSEPHINE	26,432	14,016	53.0	9,634	36.4	2,342	8.9	440	1.7	20,940	79.2	25,377	96.0	927	3.5	128	0.5
KLAMATH	22,740	11,616	51.1	8,356	36.7	2,421	10.6	347	1.5	18,335	80.6	21,936	96.5	634	2.8	170	0.7
LAKE	2,950	1,629	55.2	1,034	35.1	240	8.1	47	1.6	2,403	81.5	2,860	96.9	60	2.0	30	1.0
LANE	122,073	56,378	46.2	53,221	43.6	10,481	8.6	1,993	1.6	103,831	85.1	117,631	96.4	3,518	2.9	924	0.8
LINCOLN	17,867	8,578	48.0	7,233	40.5	1,749	9.8	307	1.7	14,456	80.9	17,233	96.5	546	3.1	88	0.5
LINN	40,021	20,883	52.2	15,164	37.9	3,412	8.5	562	1.4	34,273	85.6	39,008	97.5	863	2.2	150	0.4
MALHEUR	10,271	5,261	51.2	3,675	35.8	1,204	11.7	131	1.3	8,015	78.0	9,841	95.8	313	3.0	117	1.1
MARION	105,849	49,352	46.6	42,235	39.9	12,506	11.8	1,756	1.7	89,243	84.3	103,264	97.6	2,182	2.1	403	0.4
MORROW	3,387	1,723	50.9	1,183	34.9	431	12.7	50	1.5	2,790	82.4	3,308	97.7	57	1.7	22	0.6
MULTNOMAH	281,389	104,653	37.2	143,862	51.1	27,971	9.9	4,903	1.7	245,475	87.2	271,646	96.5	8,143	2.9	1,600	0.6
POLK	21,396	10,940	51.1	8,176	38.2	1,974	9.2	306	1.4	17,990	84.1	20,902	97.7	424	2.0	70	0.3
SHERMAN	835	468	56.0	314	37.6	44	5.3	9	1.1	693	83.0	814	97.5	16	1.9	5	0.6
TILLAMOOK	9,461	4,860	51.4	3,666	38.7	798	8.4	137	1.4	7,668	81.0	9,190	97.1	218	2.3	53	0.6
UMATILLA	24,723	12,083	48.9	9,038	36.6	3,215	13.0	387	1.6	20,415	82.6	23,992	97.0	627	2.5	104	0.4
UNION	9,718	5,188	53.4	3,719	38.3	663	6.8	148	1.5	8,014	82.5	9,418	96.9	243	2.5	57	0.6
WALLOWA	3,154	1,721	54.6	1,181	37.4	219	6.9	33	1.0	2,523	80.0	3,074	97.5	70	2.2	10	0.3
WASCO	8,954	4,574	51.1	3,413	38.1	864	9.6	103	1.2	7,417	82.8	8,716	97.3	178	2.0	60	0.7
WASHINGTON	148,272	69,760	47.0	62,046	41.8	14,095	9.5	2,371	1.6	132,208	89.2	142,249	95.9	5,243	3.5	780	0.5
WHEELER	608	359	59.0	210	34.5	33	5.4	6	1.0	431	70.9	600	98.7	8	1.3	0	0.0
YAMHILL	28,566	14,767	51.7	10,569	37.0	2,847	10.0	383	1.3	24,251	84.9	27,840	97.5	606	2.1	120	0.4
CLARK CO.	40,695	24,120	59.3	12,643	31.1	3,297	8.1	635	1.6	37,508	92.2	1,646	4.0	2,211	5.4	36,838	90.5
OTHER WA.	22,515	12,018	53.4	8,525	37.9	1,430	6.4	542	2.4	18,891	83.9	2,683	11.9	4,435	19.7	15,397	68.4
CALIFORNI	18,588	8,864	47.7	8,091	43.5	1,000	5.4	633	3.4	12,673	68.2	3,408	18.3	4,356	23.4	10,824	58.2
IDAHO	8,743	4,976	56.9	2,938	33.6	697	8.0	132	1.5	7,496	85.7	785	9.0	1,578	18.0	6,380	73.0
OTHER STA	34,558	15,835	45.8	15,637	45.2	1,595	4.6	1,491	4.3	26,012	75.3	6,956	20.1	11,199	32.4	16,403	47.5
TOTAL	1,420,871	668,627	47.1	597,485	42.1	130,448	9.2	24,311	1.7	1,208,530	85.1	1,267,485	89.2	60,338	4.2	93,048	6.5

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

COUNTY	# OF RETURNS	ADJUSTED GROSS INCOME	FULL YEAR RETURNS									PARTYEAR AND NONRESIDENTS	
			WAGES SALARIES & TIPS	TAXABLE DIVIDENDS & INTEREST	BUSINESS INCOME	PROPERTY SALES	TAXABLE PENSIONS	RENT PARTNER ETC.	FARM	OTHER	ADJUSTMENTS	INCOME	ADJUST
BAKER	6,369	153,845	98,252	12,847	8,865	15,847	15,503	6,951	-5,912	1,508	2,136	2,228	61
BENTON	28,242	955,595	652,450	53,175	38,885	57,949	78,247	43,695	-4,434	24,392	9,423	21,246	385
CLACKAMAS	139,917	5,423,768	3,851,610	260,988	293,595	236,228	343,814	316,516	-20,771	128,163	61,910	78,152	1,709
CLATSOP	13,624	375,066	230,015	24,727	28,894	18,830	40,193	21,616	-11,315	13,145	6,352	5,490	112
COLUMBIA	16,400	527,209	402,450	20,534	19,044	22,188	35,068	12,987	-3,967	18,068	4,376	5,440	108
COOS	23,308	645,901	404,071	46,489	39,768	50,622	65,296	25,400	-3,446	19,763	8,691	6,898	197
CROOK	6,245	171,085	123,347	10,532	10,190	12,663	14,658	6,326	-6,674	115	1,998	2,033	47
CURRY	8,489	217,605	105,918	23,391	16,324	21,087	35,381	9,709	-11,326	5,765	2,962	4,481	109
DESCHUTES	41,110	1,274,261	789,751	86,454	104,218	71,875	126,282	89,273	-14,715	20,182	20,848	22,932	569
DOUGLAS	36,931	1,022,006	675,379	65,293	51,252	78,225	97,447	34,300	-13,079	32,532	11,247	12,342	311
GILLIAM	775	22,086	13,150	1,470	457	2,660	1,596	2,479	15	255	405	418	2
GRANT	3,275	83,578	58,979	5,178	3,514	9,165	6,687	2,833	-4,349	1,581	920	963	28
HARNEY	2,863	63,434	47,281	4,261	2,790	4,438	5,382	2,143	-3,051	451	851	637	23
HOOD RIVER	8,372	221,656	151,876	15,499	10,547	14,554	16,557	4,592	-11,884	7,837	2,622	4,809	89
JACKSON	65,776	1,888,694	1,187,026	138,668	126,609	77,581	189,734	117,565	-11,004	57,252	24,906	31,029	614
JEFFERSON	5,410	145,883	101,799	7,743	4,901	6,658	9,359	9,784	712	4,990	1,373	1,364	28
JOSEPHINE	26,432	670,643	363,452	59,883	47,575	58,476	93,169	32,359	-5,124	20,276	9,513	10,344	161
KLAMATH	22,740	596,580	424,627	36,569	26,328	27,992	52,461	23,868	-6,700	9,962	6,976	8,796	194
LAKE	2,950	72,491	50,752	4,427	2,721	5,754	6,349	2,111	-11,837	2,123	841	992	30
LANE	122,073	3,717,366	2,509,527	218,957	194,944	169,663	296,067	215,098	-11,710	125,635	46,810	47,835	1,213
LINCOLN	17,867	469,928	269,861	38,905	37,655	28,500	64,658	20,579	-11,521	11,990	7,337	7,016	182
LINN	40,021	1,191,384	861,001	56,820	49,871	43,707	86,251	63,505	1,314	28,687	12,777	13,367	224
MALHEUR	10,271	236,415	160,476	16,865	15,128	13,108	19,038	14,651	-3,761	442	3,881	4,510	132
MARION	105,849	3,176,384	2,220,416	169,985	141,034	130,599	266,131	167,709	-2,177	85,131	32,305	30,869	633
MORROW	3,387	87,354	63,986	3,981	3,187	4,413	5,514	4,238	697	1,835	1,183	731	26
MULTNOMAH	281,389	9,367,308	6,493,085	551,736	443,306	386,799	652,870	516,838	-6,187	295,031	105,563	143,584	3,193
POLK	21,396	643,878	448,843	38,078	31,528	29,993	64,058	21,509	-3,098	13,513	6,831	6,550	151
SHERMAN	835	24,006	11,133	1,895	1,117	845	2,303	3,535	3,537	298	858	203	3
TILLAMOOK	9,461	247,434	142,671	19,504	16,551	20,468	32,701	9,964	104	6,309	3,774	3,112	94
UMATILLA	24,723	664,143	470,476	29,397	36,111	26,692	51,504	36,497	-11,717	14,357	8,409	9,577	210
UNION	9,718	262,579	185,809	14,346	17,960	12,011	22,066	10,915	-4,270	4,203	3,549	3,233	75
WALLOWA	3,154	74,957	45,757	6,448	6,072	9,002	7,117	3,771	-11,811	615	1,382	660	25
WASCO	8,954	247,504	166,015	15,670	13,273	8,183	23,277	12,371	1,403	8,271	3,712	2,907	97
WASHINGTON	148,272	5,877,053	4,312,272	265,902	292,779	216,744	302,195	277,108	-8,685	171,895	63,146	113,632	2,409
WHEELER	608	12,868	7,734	1,695	508	1,666	1,718	324	-510	86	381	31	1
YAMHILL	28,566	912,508	631,975	50,735	48,054	44,331	61,867	62,209	-9,673	24,104	9,967	9,333	301
CLARK CO.	40,695	1,131,204	39,825	3,193	1,826	2,152	2,268	3,868	-40	2,111	366	1,082,471	6,084
OTHER WA.	22,515	433,545	40,675	5,042	1,562	6,037	4,976	3,110	-347	2,894	413	373,420	3,355
CALIFORNIA	18,588	291,593	48,843	7,884	1,681	5,732	7,195	2,252	-519	2,015	699	220,574	3,210
IDAHO	8,743	125,949	11,581	964	378	768	1,319	967	-196	572	123	110,703	955
OTHER STA.	34,558	569,179	129,527	21,921	5,895	15,639	14,413	5,105	-522	5,891	1,643	379,706	6,023
TOTAL	1,420,871	44,295,925	29,003,670	2,418,050	2,196,896	1,969,847	3,222,689	2,220,629	-158,550	1,173,015	493,459	2,784,617	33,371

Section 7: Tables for individual counties and other states

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

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ----- ADDS	OR ADJUSTMENTS ----- SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	90	199	-4,776	386	81	3	430	9	1	0	1	0	0	0	0
NEG <10	71	153	-236	5	13	2	281	0	0	0	0	0	0	0	0
0- 2	354	291	388	28	17	3	642	49	3	0	3	1	2	0	2
2- 4	390	405	1,143	23	23	6	875	399	21	0	21	10	12	1	11
4- 6	349	414	1,730	13	24	15	963	883	49	0	49	26	23	1	22
6- 8	383	587	2,650	13	49	31	1,108	1,559	92	0	92	47	45	3	42
8-10	373	659	3,358	55	47	66	1,259	2,117	132	0	132	66	65	4	61
10-12	374	680	4,099	22	57	111	1,226	2,747	179	0	179	81	98	6	92
12-14	336	718	4,355	47	113	130	1,248	2,955	197	0	197	90	107	7	101
14-16	301	595	4,520	28	69	189	1,068	3,240	226	0	226	81	145	9	136
16-18	285	636	4,835	45	72	208	1,143	3,496	249	0	249	83	166	10	156
18-20	270	628	5,132	21	133	248	1,069	3,706	270	0	270	81	189	12	177
20-22	228	561	4,783	23	168	260	855	3,537	263	0	263	78	185	12	173
22-24	224	550	5,162	73	76	318	964	3,891	294	0	294	76	217	14	203
24-26	173	445	4,325	37	165	302	720	3,214	245	0	245	65	181	11	169
26-28	168	410	4,532	21	83	331	850	3,532	257	0	257	52	205	13	192
28-30	159	435	4,621	50	72	336	713	3,561	279	0	279	57	222	14	208
30-32	130	332	4,023	41	94	325	624	3,021	238	0	238	45	193	12	181
32-34	144	372	4,748	44	109	375	652	3,657	292	0	292	54	238	15	223
34-36	122	332	4,261	16	73	324	558	3,322	267	0	267	45	222	14	208
36-38	138	384	5,105	54	162	380	700	3,925	317	0	317	50	266	17	250
38-40	123	346	4,796	30	115	348	660	3,703	300	0	300	45	255	16	239
40-45	260	764	11,023	59	377	751	1,476	8,506	695	0	695	108	587	37	550
45-50	178	529	8,429	43	228	524	993	6,727	555	0	555	75	481	30	451
50-55	141	427	7,384	69	362	408	1,028	5,693	473	0	473	58	415	26	389
55-60	141	399	8,098	23	204	420	887	6,610	555	0	555	60	495	31	464
60-70	176	542	11,313	47	408	528	1,323	9,101	768	0	768	80	689	43	645
70-80	88	278	6,594	38	237	262	703	5,430	463	0	463	43	420	26	394
80-90	65	201	5,488	66	202	194	642	4,517	388	0	388	28	359	23	337
90-100	24	67	2,279	27	102	72	182	1,950	169	0	169	8	161	10	150
100-125	36	118	3,940	31	166	108	429	3,268	284	0	284	41	242	15	227
125-150	30	73	4,058	18	101	90	324	3,562	312	0	312	36	276	17	259
150-200	21	61	3,513	34	97	62	290	3,099	273	0	273	33	240	15	225
200-300	18	57	4,379	54	136	54	423	3,819	339	0	339	19	320	20	299
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	161	352	-5,012	391	94	5	711	9	1	0	1	0	0	0	0
S 0-10	1,849	2,356	9,270	131	160	121	4,847	5,007	297	0	297	150	147	9	138
U 10-20	1,566	3,257	22,940	163	444	886	5,753	16,146	1,121	0	1,121	416	706	44	661
B 20-30	952	2,401	23,424	204	565	1,547	4,102	17,531	1,337	0	1,337	329	1,009	63	946
T 30-40	657	1,766	22,933	184	553	1,751	3,194	17,628	1,413	0	1,413	239	1,174	74	1,101
O 40-60	720	2,119	34,934	193	1,170	2,104	4,384	27,535	2,278	0	2,278	301	1,978	124	1,854
T 60-100	353	1,088	25,674	178	949	1,055	2,850	20,999	1,788	0	1,788	159	1,629	102	1,527
100+	111	329	19,681	138	588	331	1,525	17,374	1,532	0	1,532	303	1,229	77	1,152
TOTAL	6,369	13,668	153,845	1,583	4,523	7,800	27,367	122,228	9,768	0	9,768	1,897	7,870	493	7,378

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ----- ADDS	OR ADJUSTMENTS ----- SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	61	121	-5,282	165	160	1	386	0	0	0	0	0	0	0	0
NEG <10	93	127	-284	23	18	0	270	0	0	0	0	0	0	0	0
0- 2	1,672	1,025	1,797	41	74	28	2,209	299	17	0	17	3	14	0	14
2- 4	1,859	1,307	5,545	29	165	46	3,324	2,289	121	0	121	50	72	3	69
4- 6	1,647	1,587	8,208	28	152	107	3,354	4,721	269	0	269	117	152	9	143
6- 8	1,545	1,780	10,784	49	137	211	3,746	7,034	431	0	431	160	271	17	255
8-10	1,311	1,790	11,807	95	161	395	3,475	8,070	529	0	529	185	344	21	322
10-12	1,267	1,844	13,882	42	282	561	3,780	9,554	655	0	655	209	446	28	418
12-14	1,190	1,938	15,449	32	308	722	3,742	10,940	769	0	769	224	545	34	511
14-16	982	1,606	14,703	58	233	800	3,202	10,589	764	0	764	200	565	35	530
16-18	894	1,596	15,182	62	295	869	3,119	11,049	817	0	817	201	616	39	577
18-20	851	1,586	16,178	74	297	986	2,925	12,086	907	0	907	201	706	44	662
20-22	825	1,527	17,335	45	253	1,167	3,068	12,954	992	0	992	192	799	50	749
22-24	793	1,486	18,234	70	417	1,374	2,973	13,620	1,056	0	1,056	191	865	54	811
24-26	769	1,586	19,197	65	360	1,514	2,973	14,442	1,129	0	1,129	211	918	58	861
26-28	677	1,354	18,262	96	377	1,470	2,858	13,680	1,081	0	1,081	179	901	57	845
28-30	719	1,497	20,837	128	482	1,708	3,075	15,743	1,252	0	1,252	204	1,049	66	983
30-32	614	1,384	19,026	38	452	1,501	2,837	14,308	1,142	0	1,142	180	962	60	902
32-34	566	1,298	18,658	99	542	1,482	2,630	14,104	1,132	0	1,132	167	965	60	904
34-36	547	1,302	19,160	54	559	1,460	2,759	14,462	1,169	0	1,169	172	997	63	935
36-38	517	1,280	19,119	68	539	1,390	2,927	14,345	1,163	0	1,163	166	997	63	934
38-40	527	1,297	20,535	67	528	1,497	2,826	15,760	1,287	0	1,287	164	1,122	70	1,052
40-45	1,133	3,018	48,048	131	1,363	3,159	6,960	36,757	3,019	0	3,019	372	2,647	166	2,481
45-50	1,071	2,917	50,867	142	1,520	3,131	7,274	39,114	3,237	0	3,237	362	2,876	180	2,695
50-55	901	2,545	47,311	241	1,628	2,630	6,478	36,879	3,076	0	3,076	320	2,755	173	2,583
55-60	718	2,053	41,243	161	1,440	2,100	5,929	31,963	2,682	0	2,682	261	2,421	152	2,269
60-70	1,363	4,074	88,109	355	3,195	3,962	12,351	69,005	5,832	0	5,832	522	5,309	333	4,976
70-80	906	2,839	67,745	200	2,295	2,644	9,708	53,308	4,538	0	4,538	360	4,178	262	3,916
80-90	620	1,928	52,446	164	1,561	1,820	6,790	42,454	3,645	0	3,645	253	3,392	213	3,179
90-100	388	1,175	36,675	148	1,059	1,147	4,603	30,014	2,591	0	2,591	171	2,420	152	2,268
100-125	559	1,709	61,901	221	1,372	1,647	7,283	51,820	4,504	0	4,504	256	4,248	266	3,982
125-150	258	759	35,194	242	808	766	3,544	30,317	2,656	0	2,656	107	2,550	160	2,390
150-200	184	539	31,333	323	987	552	2,986	27,138	2,390	0	2,390	73	2,317	145	2,172
200-300	118	377	27,925	247	608	353	2,148	25,063	2,222	0	2,222	88	2,134	134	2,000
300-500	55	139	21,007	187	805	164	1,410	18,820	1,680	0	1,680	42	1,638	103	1,536
500+	42	113	47,460	220	812	122	2,929	43,818	3,933	0	3,933	77	3,856	242	3,614
NEGATIVE	154	248	- 5,566	187	178	1	655	0	0	0	0	0	0	0	0
S 0-10	8,034	7,489	38,141	242	690	786	16,109	22,413	1,367	0	1,367	514	853	50	803
U 10-20	5,184	8,570	75,395	268	1,413	3,938	16,768	54,219	3,913	0	3,913	1,034	2,879	180	2,698
B 20-30	3,783	7,450	93,865	405	1,888	7,233	14,947	70,440	5,510	0	5,510	977	4,533	284	4,249
T 30-40	2,771	6,561	96,499	326	2,620	7,329	13,980	72,979	5,892	0	5,892	849	5,043	316	4,727
O 40-60	3,823	10,533	187,469	674	5,952	11,020	26,641	144,713	12,015	0	12,015	1,316	10,699	671	10,028
T 60-100	3,277	10,016	244,975	867	8,110	9,573	33,452	194,781	16,606	0	16,606	1,307	15,299	959	14,340
100+	1,216	3,636	224,818	1,440	5,393	3,602	20,300	196,976	17,385	0	17,385	642	16,743	1,050	15,693
TOTAL	28,242	54,503	955,595	4,410	26,244	43,484	142,852	756,520	62,687	0	62,687	6,639	56,048	3,511	52,538

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	51	101	-2,441	46 93	2	259	0	0	0	0	0	0	0	0
NEG <10	71	135	-248	5 17	1	258	0	0	0	0	0	0	0	0
0- 2	698	585	785	5 11	3	1,127	88	5	0	5	1	4	0	4
2- 4	856	621	2,550	26 22	13	1,820	967	51	0	51	20	31	1	30
4- 6	795	872	3,975	17 61	40	2,002	2,075	117	0	117	55	62	4	58
6- 8	763	1,032	5,298	42 108	73	2,070	3,281	197	0	197	89	108	7	101
8-10	746	1,135	6,713	42 114	178	2,257	4,333	277	0	277	120	157	10	147
10-12	753	1,288	8,269	38 141	273	2,410	5,573	370	0	370	147	223	14	209
12-14	701	1,222	9,101	36 194	371	2,443	6,208	427	0	427	142	284	18	267
14-16	615	1,126	9,218	41 184	428	2,245	6,450	457	0	457	140	317	20	297
16-18	580	1,161	9,864	121 184	449	2,282	7,124	515	0	515	146	369	23	346
18-20	512	1,038	9,714	48 156	551	1,960	7,117	528	0	528	136	392	25	367
20-22	425	865	8,923	50 219	550	1,937	6,294	470	0	470	116	354	22	332
22-24	429	892	9,889	36 231	679	1,862	7,184	549	0	549	121	428	27	401
24-26	380	828	9,488	33 182	700	1,860	6,854	528	0	528	115	414	26	388
26-28	342	764	9,241	48 219	718	1,568	6,789	530	0	530	100	430	27	403
28-30	319	731	9,233	20 233	735	1,418	6,867	542	0	542	102	440	28	413
30-32	294	711	9,110	61 273	732	1,336	6,847	544	0	544	96	449	28	420
32-34	314	797	10,375	30 311	807	1,601	7,698	614	0	614	103	510	32	478
34-36	294	752	10,306	53 350	803	1,485	7,725	619	0	619	98	521	33	489
36-38	292	747	10,813	30 310	817	1,496	8,220	663	0	663	94	569	36	534
38-40	266	738	10,363	39 374	737	1,498	7,793	631	0	631	98	533	33	500
40-45	614	1,678	26,081	133 944	1,773	3,562	19,935	1,631	0	1,631	207	1,424	89	1,335
45-50	503	1,408	23,851	111 887	1,457	3,196	18,490	1,528	0	1,528	169	1,359	85	1,273
50-55	381	1,103	19,949	52 814	1,107	2,710	15,373	1,279	0	1,279	139	1,140	72	1,069
55-60	341	1,034	19,522	300 761	1,005	2,494	15,561	1,304	0	1,304	137	1,167	73	1,094
60-70	434	1,285	27,938	96 1,179	1,276	3,487	22,092	1,865	0	1,865	160	1,704	107	1,598
70-80	271	787	20,272	64 937	800	2,639	15,972	1,362	0	1,362	103	1,258	79	1,179
80-90	167	479	14,127	100 560	493	1,810	11,374	977	0	977	79	899	56	843
90-100	84	233	7,988	49 365	249	953	6,470	559	0	559	53	506	32	474
100-125	138	386	15,306	112 689	403	1,911	12,462	1,083	0	1,083	90	993	62	931
125-150	65	186	8,938	74 372	194	925	7,521	659	0	659	63	596	37	559
150-200	73	213	12,429	140 499	219	1,042	10,809	952	0	952	45	907	57	850
200-300	35	100	8,370	27 314	105	709	7,270	644	0	644	29	616	39	577
300-500	19	43	7,095	36 378	57	350	6,346	566	0	566	25	541	34	507
500+	0	0	0	0 0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	122	236	-2,689	50 110	3	517	0	0	0	0	0	0	0	0
S 0-10	3,858	4,245	19,320	132 317	307	9,277	10,745	647	0	647	286	361	21	340
U 10-20	3,161	5,835	46,167	284 859	2,071	11,340	32,471	2,297	0	2,297	712	1,585	99	1,486
B 20-30	1,895	4,080	46,775	186 1,084	3,383	8,644	33,988	2,619	0	2,619	553	2,066	130	1,937
T 30-40	1,460	3,745	50,966	212 1,617	3,896	7,416	38,282	3,071	0	3,071	488	2,583	162	2,421
O 40-60	1,839	5,223	89,402	596 3,406	5,341	11,962	69,359	5,742	0	5,742	652	5,090	319	4,771
T 60-100	956	2,784	70,326	310 3,040	2,818	8,889	55,908	4,763	0	4,763	396	4,367	274	4,093
100+	333	933	54,798	391 2,311	987	5,219	46,719	4,111	0	4,111	251	3,860	242	3,618
TOTAL	13,624	27,081	375,066	2,162 12,745	18,806	63,264	287,472	23,251	0	23,251	3,338	19,913	1,247	18,666

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ----- ADDS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	34	64	-969	2	10	0	264	0	0	0	0	0	0	0
NEG <10	53	96	-1154	0	3	0	200	0	0	0	0	0	0	0
0- 2	746	509	786	14	13	11	1,162	63	3	0	3	1	3	0
2- 4	812	690	2,422	18	29	10	1,748	879	46	0	46	19	27	1
4- 6	786	826	3,923	18	74	42	1,929	2,073	116	0	116	55	61	4
6- 8	705	931	4,928	28	56	72	1,953	2,990	178	0	178	83	95	6
8-10	712	1,085	6,401	12	152	167	2,037	4,092	260	0	260	111	150	9
10-12	672	1,142	7,390	10	112	233	2,227	4,868	322	0	322	128	193	12
12-14	639	1,156	8,316	14	171	319	2,246	5,747	393	0	393	140	253	16
14-16	601	1,154	9,005	16	184	418	2,108	6,351	448	0	448	141	308	19
16-18	560	1,052	9,506	19	220	498	2,046	6,822	495	0	495	139	356	22
18-20	486	977	9,227	364	197	533	1,953	6,944	519	0	519	121	398	25
20-22	488	1,038	10,250	16	125	638	1,878	7,654	577	0	577	137	440	28
22-24	513	1,140	11,788	33	168	814	1,910	8,931	683	0	683	150	533	33
24-26	419	939	10,476	24	142	808	1,670	7,888	611	0	611	124	487	31
26-28	426	978	11,502	19	150	914	1,713	8,746	685	0	685	132	553	35
28-30	363	916	10,531	22	149	832	1,521	8,051	633	0	633	121	513	32
30-32	424	1,123	13,156	54	207	1,037	1,843	10,123	803	0	803	142	661	41
32-34	392	1,027	12,912	25	246	1,029	1,798	9,868	788	0	788	128	660	41
34-36	404	1,085	14,128	16	283	1,087	1,998	10,779	866	0	866	135	732	46
36-38	439	1,266	16,264	38	340	1,197	2,310	12,555	1,014	0	1,014	158	855	54
38-40	403	1,102	15,701	40	256	1,142	2,090	12,254	997	0	997	134	863	54
40-45	1,000	2,931	42,486	172	934	2,873	5,733	33,118	2,709	0	2,709	353	2,356	148
45-50	886	2,668	42,102	112	911	2,597	5,471	33,243	2,747	0	2,747	319	2,428	152
50-55	771	2,347	40,433	59	712	2,264	5,248	32,267	2,687	0	2,687	281	2,406	151
55-60	611	1,862	35,076	42	683	1,797	4,357	28,298	2,374	0	2,374	230	2,144	134
60-70	847	2,554	54,659	257	1,018	2,511	6,636	44,750	3,784	0	3,784	321	3,463	217
70-80	503	1,459	37,411	67	661	1,488	4,325	31,045	2,651	0	2,651	181	2,469	155
80-90	250	749	21,107	20	259	745	2,320	17,803	1,530	0	1,530	97	1,434	90
90-100	149	466	14,038	17	204	445	1,606	11,800	1,019	0	1,019	66	954	60
100-125	141	377	15,716	52	367	420	1,598	13,419	1,168	0	1,168	53	1,115	70
125-150	56	165	7,585	31	246	166	715	6,489	568	0	568	22	547	34
150-200	61	172	10,319	57	175	183	854	9,165	807	0	807	29	778	49
200-300	25	62	6,025	32	291	75	369	5,322	472	0	472	9	463	29
300-500	13	27	5,002	13	146	39	297	4,533	404	0	404	4	400	25
500+	10	28	7,758	59	654	29	498	6,637	595	0	595	6	589	37
NEGATIVE	87	160	-11,123	3	13	0	464	0	0	0	0	0	0	0
S 0-10	3,761	4,041	18,460	90	324	301	8,828	10,096	604	0	604	269	335	20
U 10-20	2,958	5,481	43,444	423	884	2,001	10,580	30,733	2,177	0	2,177	669	1,508	94
B 20-30	2,209	5,011	54,547	115	734	4,007	8,692	41,269	3,189	0	3,189	664	2,525	158
T 30-40	2,062	5,603	72,163	171	1,331	5,493	10,039	55,578	4,468	0	4,468	696	3,772	236
O 40-60	3,268	9,808	160,097	385	3,240	9,530	20,809	126,926	10,518	0	10,518	1,184	9,334	585
T 60-100	1,749	5,228	127,215	361	2,142	5,189	14,888	105,397	8,985	0	8,985	665	8,320	522
100+	306	831	52,406	245	1,880	912	4,330	45,564	4,015	0	4,015	123	3,892	244
TOTAL	16,400	36,163	527,209	1,793	10,548	27,433	78,629	415,564	33,955	0	33,955	4,270	29,686	1,860
														27,826

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ADDS	OR ADJUSTMENTS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	105	234	-7,397	73	31	1	552	5	0	0	0	0	0	0	0
NEG <10	182	313	-541	2	22	0	672	0	0	0	0	0	0	0	0
0-2	1,286	1,186	1,379	406	30	12	2,162	524	41	0	41	3	38	2	36
2-4	1,331	1,463	3,989	21	59	20	3,015	1,367	72	0	72	37	35	1	33
4-6	1,310	1,748	6,585	44	85	43	3,461	3,361	188	0	188	107	81	5	77
6-8	1,432	2,136	10,042	36	173	108	4,171	5,868	345	0	345	179	166	10	156
8-10	1,273	2,275	11,473	34	195	236	4,108	7,213	449	0	449	227	221	14	208
10-12	1,296	2,386	14,236	43	310	388	4,380	9,351	610	0	610	275	334	21	314
12-14	1,154	2,237	14,953	57	238	505	4,086	10,233	689	0	689	277	412	26	387
14-16	1,031	2,073	15,469	43	338	619	3,991	10,682	738	0	738	270	468	29	438
16-18	990	2,025	16,839	53	245	794	3,884	12,041	861	0	861	275	587	37	550
18-20	838	1,756	15,859	70	341	838	3,328	11,491	840	0	840	236	604	38	566
20-22	782	1,675	16,411	64	334	986	3,230	11,992	897	0	897	233	664	42	622
22-24	767	1,695	17,628	83	337	1,212	3,051	13,149	1,002	0	1,002	236	766	48	718
24-26	755	1,731	18,869	39	340	1,402	3,232	13,941	1,071	0	1,071	238	833	52	781
26-28	632	1,554	17,051	52	436	1,334	2,683	12,703	985	0	985	214	771	48	723
28-30	613	1,450	17,769	65	366	1,424	2,521	13,553	1,068	0	1,068	191	877	55	822
30-32	585	1,501	18,130	43	402	1,443	2,650	13,732	1,087	0	1,087	197	891	56	835
32-34	541	1,424	17,849	42	316	1,422	2,595	13,558	1,079	0	1,079	191	888	56	833
34-36	517	1,334	18,096	79	472	1,429	2,446	13,839	1,110	0	1,110	174	936	59	877
36-38	480	1,267	17,759	66	486	1,363	2,451	13,611	1,099	0	1,099	163	937	59	878
38-40	429	1,107	16,751	83	437	1,233	2,217	12,948	1,050	0	1,050	140	910	57	853
40-45	1,000	2,799	42,355	183	1,352	2,888	5,662	32,636	2,666	0	2,666	348	2,318	145	2,172
45-50	843	2,445	39,953	94	1,146	2,461	5,082	31,366	2,589	0	2,589	301	2,288	143	2,145
50-55	662	1,943	34,704	85	1,248	1,933	4,151	27,472	2,289	0	2,289	239	2,050	129	1,921
55-60	551	1,563	31,700	158	1,173	1,629	3,759	25,297	2,120	0	2,120	200	1,920	120	1,799
60-70	678	1,986	43,772	160	1,630	2,007	5,131	35,164	2,970	0	2,970	263	2,708	170	2,538
70-80	391	1,170	29,203	127	830	1,139	3,406	23,958	2,045	0	2,045	162	1,883	118	1,765
80-90	232	669	19,646	116	772	690	2,261	16,047	1,378	0	1,378	103	1,276	80	1,196
90-100	124	322	11,727	92	302	369	1,390	9,763	844	0	844	41	803	50	752
100-125	180	506	19,926	153	1,067	535	1,879	16,612	1,445	0	1,445	104	1,340	84	1,256
125-150	88	258	12,096	95	314	264	1,183	10,431	914	0	914	46	868	54	814
150-200	83	241	14,295	77	487	249	1,412	12,249	1,079	0	1,079	35	1,045	66	979
200-300	75	216	17,705	146	333	225	1,061	16,232	1,440	0	1,440	35	1,404	88	1,316
300-500	46	123	16,972	326	668	138	1,240	15,252	1,360	0	1,360	20	1,340	84	1,256
	26	68	32,647	206	1,316	77	1,425	30,036	2,696	0	2,696	225	2,471	155	2,316
NEGATIVE	287	547	-7,938	75	53	1	1,223	5	0	0	0	0	0	0	0
S 0-10	6,632	8,808	33,469	540	541	419	16,918	18,332	1,095	0	1,095	553	542	32	510
U 10-20	5,309	10,477	77,356	267	1,470	3,144	19,669	53,799	3,737	0	3,738	1,333	2,405	150	2,255
B 20-30	3,549	8,105	87,729	301	1,813	6,358	14,717	65,339	5,023	0	5,023	1,112	3,911	245	3,666
T 30-40	2,552	6,633	88,585	313	2,114	6,890	12,359	67,687	5,426	0	5,426	864	4,562	286	4,276
O 40-60	3,056	8,750	148,712	520	4,919	8,911	18,654	116,771	9,663	0	9,663	1,088	8,575	538	8,038
T 60-100	1,425	4,147	104,348	495	3,533	4,205	12,189	84,932	7,238	0	7,238	568	6,669	418	6,251
100+	498	1,412	113,641	1,004	4,183	1,488	8,199	100,812	8,934	0	8,934	465	8,469	531	7,938
TOTAL	23,308	48,879	645,901	3,515	18,628	31,416	103,928	507,677	41,118	0	41,118	5,984	35,134	2,200	32,934

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE	
NEG >10	46	100	-7,238	114	40	3	355	75	6	0	6	0	6	0	6
NEG <10	49	78	-171	3	26	0	223	0	0	0	0	0	0	0	0
0- 2	315	240	341	34	9	7	514	54	4	0	4	1	3	0	3
2- 4	302	261	907	0	12	3	652	313	16	0	16	8	8	0	8
4- 6	290	362	1,452	9	14	13	779	735	41	0	41	21	21	1	19
6- 8	297	444	2,086	3	19	28	842	1,254	74	0	74	37	36	2	34
8-10	318	537	2,882	13	54	68	1,061	1,783	113	0	113	51	62	4	58
10-12	273	475	3,003	12	27	86	913	2,001	131	0	131	56	75	5	71
12-14	267	513	3,474	12	50	115	1,003	2,349	158	0	158	61	97	6	91
14-16	208	403	3,117	16	49	136	777	2,183	153	0	153	49	104	7	98
16-18	239	506	4,038	26	85	203	882	2,920	210	0	210	64	145	9	136
18-20	258	523	4,894	13	59	279	892	3,684	274	0	274	69	205	13	192
20-22	263	553	5,522	27	61	350	989	4,169	316	0	316	71	245	15	229
22-24	244	589	5,601	15	42	358	1,015	4,223	322	0	322	76	246	15	231
24-26	218	533	5,455	24	114	391	943	4,072	315	0	315	72	242	15	227
26-28	201	500	5,431	11	59	393	860	4,129	320	0	320	71	250	16	234
28-30	195	537	5,658	12	75	424	875	4,311	339	0	339	71	269	17	252
30-32	202	570	6,249	12	105	486	926	4,744	374	0	374	74	300	19	281
32-34	173	464	5,710	73	94	459	792	4,436	353	0	353	58	295	18	276
34-36	142	381	4,962	1	80	395	672	3,816	305	0	305	49	256	16	240
36-38	152	428	5,623	2	128	430	760	4,316	347	0	347	54	293	18	274
38-40	146	412	5,691	8	91	418	680	4,511	366	0	366	53	313	20	293
40-45	314	909	13,330	25	286	908	1,828	10,354	845	0	845	112	733	46	687
45-50	271	835	12,838	9	314	804	1,686	10,050	828	0	828	102	726	46	681
50-55	204	598	10,673	15	278	598	1,453	8,363	695	0	695	73	622	39	583
55-60	155	489	8,870	22	243	460	1,071	7,119	596	0	596	63	533	33	500
60-70	194	561	12,543	60	411	565	1,568	10,058	850	0	850	78	772	48	723
70-80	106	326	7,861	41	230	309	1,041	6,323	538	0	538	45	493	31	463
80-90	65	185	5,527	33	166	190	627	4,577	393	0	393	28	365	23	342
90-100	31	84	2,967	18	131	90	401	2,382	206	0	206	18	188	12	176
100-125	42	120	4,645	38	66	125	459	4,033	351	0	351	25	326	20	306
125-150	18	54	2,473	341	47	54	286	2,427	213	0	213	12	202	13	189
150-200	22	66	3,794	13	157	66	421	3,163	279	0	279	19	259	16	243
200-300	11	36	2,715	19	53	33	190	2,458	218	0	218	24	194	12	182
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	95	178	-7,409	117	66	3	578	75	6	0	6	0	6	0	6
S 0-10	1,522	1,844	7,669	59	108	120	3,848	4,140	247	0	247	118	130	8	122
U 10-20	1,245	2,420	18,526	78	270	819	4,467	13,139	927	0	927	300	627	39	588
B 20-30	1,121	2,712	27,667	88	350	1,916	4,681	20,905	1,612	0	1,612	360	1,252	78	1,173
T 30-40	815	2,255	28,236	95	498	2,188	3,830	21,824	1,745	0	1,745	288	1,457	91	1,365
O 40-60	944	2,831	45,711	71	1,121	2,770	6,039	35,886	2,965	0	2,965	351	2,614	164	2,450
T 60-100	396	1,156	28,898	152	938	1,154	3,637	23,340	1,987	0	1,987	169	1,818	114	1,704
100+	107	299	21,788	478	921	320	1,638	19,388	1,716	0	1,716	212	1,504	94	1,409
TOTAL	6,245	13,695	171,085	1,139	4,272	9,288	28,719	138,696	11,206	0	11,206	1,798	9,408	589	8,818

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	53	100	-3,687	202 116	0	301	2	0	0	0	0	0	0	0
NEG <10	101	169	-343	6 29	0	363	0	0	0	0	0	0	0	0
0-2	459	447	487	58 8	3	813	94	6	0	6	1	5	0	5
2-4	494	567	1,508	41 39	5	1,177	532	28	0	28	15	13	1	13
4-6	476	654	2,384	12 34	12	1,273	1,204	68	0	68	40	28	1	26
6-8	547	891	3,822	20 88	32	1,709	2,174	127	0	127	71	56	3	53
8-10	462	798	4,163	24 109	77	1,568	2,520	156	0	156	78	78	5	73
10-12	513	981	5,658	35 111	137	2,009	3,516	226	0	226	111	115	7	107
12-14	499	941	6,488	26 141	209	2,039	4,185	280	0	280	117	163	10	153
14-16	426	833	6,384	43 154	253	1,788	4,256	291	0	291	109	182	11	171
16-18	363	752	6,158	26 154	285	1,571	4,246	302	0	302	100	202	13	189
18-20	350	727	6,636	22 191	336	1,675	4,536	330	0	330	106	224	14	210
20-22	304	625	6,384	29 175	385	1,403	4,452	331	0	331	90	240	15	225
22-24	292	660	6,694	15 145	425	1,450	4,750	357	0	357	92	264	17	248
24-26	276	604	6,903	39 186	497	1,338	4,935	376	0	376	97	260	18	262
26-28	225	522	6,072	99 157	451	1,159	4,410	339	0	339	84	256	16	239
28-30	217	504	6,292	41 259	470	1,157	4,463	347	0	347	73	274	17	257
30-32	185	433	5,739	50 202	458	947	4,182	330	0	330	66	263	17	247
32-34	186	427	6,119	34 188	490	877	4,597	368	0	368	64	303	19	284
34-36	189	494	6,605	35 225	505	1,100	4,811	382	0	382	64	318	20	298
36-38	163	421	6,030	36 299	456	947	4,364	350	0	350	59	290	18	272
38-40	154	423	6,014	38 202	440	825	4,585	370	0	370	57	314	20	294
40-45	324	906	13,774	43 532	931	1,970	10,383	846	0	846	114	732	46	686
45-50	238	671	11,305	62 616	695	1,594	8,485	699	0	699	83	616	39	578
50-55	216	606	11,340	63 589	637	1,603	8,574	711	0	711	77	634	40	595
55-60	138	380	7,922	91 390	398	1,206	6,019	502	0	502	54	449	28	421
60-70	202	560	13,065	91 931	597	1,802	9,910	835	0	835	74	761	48	714
70-80	131	353	9,754	129 542	393	1,312	7,636	648	0	648	48	601	38	563
80-90	79	226	6,683	31 438	234	837	5,205	446	0	446	38	408	26	382
90-100	48	120	4,568	34 328	144	512	3,619	312	0	312	27	285	18	267
100-125	68	184	7,478	138 554	198	940	5,924	515	0	515	34	481	30	451
125-150	31	80	4,196	115 247	93	476	3,495	306	0	306	23	283	18	265
150-200	34	81	5,766	55 395	101	570	4,804	424	0	424	25	399	25	374
200-300	24	58	5,993	32 144	71	848	4,963	440	0	440	17	423	27	396
300-500	16	42	6,195	22 262	48	236	5,671	506	0	506	18	488	31	457
500+	0	0	0	0 0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	154	269	-4,031	209 145	0	664	2	0	0	0	0	0	0	0
S 0-10	2,438	3,357	12,364	156 278	129	6,539	6,523	385	0	385	206	180	11	169
U 10-20	2,151	4,234	31,325	153 751	1,220	9,082	20,739	1,430	0	1,430	544	886	55	831
B 20-30	1,314	2,915	32,345	223 922	2,228	6,507	23,011	1,750	0	1,750	436	1,314	82	1,231
T 30-40	877	2,198	30,507	193 1,117	2,349	4,696	22,538	1,799	0	1,799	310	1,489	93	1,396
O 40-60	916	2,563	44,340	260 2,127	2,661	6,373	33,461	2,758	0	2,758	327	2,431	152	2,278
T 60-100	460	1,259	34,070	285 2,239	1,368	4,462	26,369	2,242	0	2,242	187	2,055	129	1,926
100+	179	456	36,684	376 1,752	528	3,205	31,624	2,797	0	2,797	146	2,651	166	2,485
TOTAL	8,489	17,251	217,605	1,853 9,332	10,482	41,528	164,268	13,161	0	13,161	2,156	11,006	689	10,317

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

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ----- ADDS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	219	478	-33,311	278	827	13	2,517	42	4	0	4	0	4	0	3
NEG <10	264	443	-841	191	58	4	1,141	110	9	0	9	1	8	1	8
0- 2	1,981	1,545	2,203	42	89	26	3,367	294	17	0	17	4	13	0	13
2- 4	2,349	2,004	7,022	39	111	42	5,055	2,642	140	0	140	58	82	3	79
4- 6	2,203	2,425	10,974	126	213	128	5,522	5,928	337	0	337	153	184	11	174
6- 8	2,045	2,690	14,292	75	293	233	5,959	8,543	515	0	515	219	296	18	278
8-10	1,998	3,053	17,969	85	304	477	6,520	11,273	723	0	723	295	428	27	402
10-12	1,914	3,183	21,045	104	415	687	6,718	13,615	912	0	912	348	564	35	529
12-14	1,879	3,342	24,428	118	550	942	6,974	16,454	1,133	0	1,133	392	741	46	695
14-16	1,820	3,434	27,301	149	521	1,185	7,206	18,804	1,323	0	1,323	426	897	56	841
16-18	1,626	3,134	27,660	156	513	1,398	6,757	19,353	1,404	0	1,404	396	1,008	63	945
18-20	1,591	3,195	30,232	144	572	1,654	6,984	21,299	1,576	0	1,576	402	1,174	74	1,100
20-22	1,467	3,006	30,770	156	548	1,890	6,536	22,018	1,656	0	1,656	401	1,255	79	1,176
22-24	1,335	2,902	30,687	385	526	2,069	6,149	22,389	1,712	0	1,712	396	1,316	83	1,234
24-26	1,255	2,858	31,333	120	599	2,230	6,260	22,409	1,721	0	1,721	389	1,331	83	1,248
26-28	1,105	2,549	29,834	77	669	2,197	5,954	21,158	1,637	0	1,637	351	1,286	81	1,205
28-30	1,072	2,625	31,076	207	704	2,325	5,912	22,367	1,740	0	1,740	361	1,380	86	1,293
30-32	989	2,395	30,669	151	719	2,361	5,426	22,318	1,759	0	1,759	335	1,424	89	1,335
32-34	981	2,520	32,405	70	752	2,449	5,734	23,563	1,869	0	1,869	348	1,521	95	1,426
34-36	917	2,377	32,124	95	720	2,396	5,664	23,448	1,870	0	1,870	309	1,561	98	1,463
36-38	865	2,284	32,021	90	852	2,352	5,433	23,575	1,895	0	1,895	304	1,591	100	1,491
38-40	838	2,218	32,680	84	837	2,343	5,359	24,224	1,957	0	1,957	283	1,675	105	1,570
40-45	1,913	5,268	81,226	382	2,119	5,420	13,846	60,268	4,905	0	4,905	661	4,245	266	3,978
45-50	1,544	4,394	73,303	387	1,855	4,424	12,285	55,130	4,536	0	4,536	541	3,995	250	3,744
50-55	1,272	3,651	66,652	501	2,240	3,712	11,175	50,059	4,149	0	4,149	454	3,694	232	3,463
55-60	1,073	3,116	61,545	394	2,376	3,157	9,831	46,587	3,889	0	3,889	396	3,494	219	3,275
60-70	1,379	4,048	89,227	342	3,349	4,044	13,965	68,296	5,753	0	5,753	519	5,234	328	4,905
70-80	917	2,651	68,432	532	2,324	2,712	10,493	53,439	4,550	0	4,550	342	4,208	264	3,945
80-90	565	1,641	47,776	303	1,950	1,661	7,432	37,095	3,179	0	3,179	223	2,955	185	2,770
90-100	336	931	31,772	349	1,247	994	4,628	25,252	2,177	0	2,177	129	2,048	128	1,919
100-125	494	1,384	54,973	596	2,158	1,470	8,029	43,942	3,817	0	3,817	245	3,572	224	3,348
125-150	255	741	34,663	292	1,228	753	4,420	28,592	2,502	0	2,502	156	2,346	147	2,199
150-200	280	805	47,825	400	1,244	835	5,572	40,574	3,573	0	3,573	199	3,374	212	3,162
200-300	207	639	49,368	382	1,573	617	5,303	42,258	3,745	0	3,745	184	3,560	223	3,337
300-500	95	289	35,592	164	545	285	2,326	32,601	2,907	1	2,907	95	2,812	176	2,636
500+	67	192	69,334	2,341	1,145	200	2,747	67,582	6,063	0	6,063	430	5,633	353	5,280
NEGATIVE	483	921	-34,152	469	885	16	3,657	152	13	0	13	1	12	1	11
S 0-10	10,576	11,717	52,460	367	1,009	905	26,422	28,680	1,732	0	1,732	728	1,004	59	945
U 10-20	8,830	16,288	130,665	672	2,570	5,867	34,638	89,525	6,347	0	6,347	1,963	4,384	274	4,110
B 20-30	6,234	13,940	153,700	945	3,047	10,712	30,810	110,342	8,466	0	8,466	1,898	6,569	412	6,157
T 30-40	4,590	11,794	159,898	490	3,879	11,902	27,616	117,127	9,351	0	9,351	1,579	7,772	487	7,284
O 40-60	5,802	16,429	282,726	1,664	8,591	16,713	47,137	212,044	17,479	0	17,479	2,051	15,428	967	14,460
T 60-100	3,197	9,271	237,207	1,526	8,870	9,412	36,518	184,083	15,658	0	15,658	1,214	14,445	906	13,539
100+	1,398	4,050	291,756	4,175	7,893	4,160	28,397	255,548	22,606	1	22,607	1,310	21,297	1,335	19,962
TOTAL	41,110	84,410	1,274,261	10,308	36,744	59,686	235,195	997,501	81,652	1	81,653	10,744	70,909	4,441	66,468

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX AFTER CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	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- 2	49	35	51	0	3	0	84	2	0	0	0	0	0	0
2- 4	49	29	149	0	3	0	99	56	3	0	3	1	2	0
4- 6	37	41	182	0	4	1	127	93	5	0	5	2	3	0
6- 8	38	48	265	1	14	5	102	146	9	0	9	4	5	0
8-10	33	52	298	9	12	6	123	177	11	0	11	5	6	0
10-12	31	56	342	0	3	10	105	224	15	0	15	7	8	1
12-14	43	75	556	0	23	20	163	357	24	0	24	9	14	1
14-16	26	53	388	2	5	17	88	280	20	0	20	6	13	1
16-18	31	65	526	0	5	25	118	378	27	0	27	9	18	1
18-20	17	30	322	0	1	21	44	256	19	0	19	3	16	1
20-22	18	44	378	3	6	22	71	283	21	0	21	7	14	1
22-24	18	46	413	0	10	24	82	298	23	0	23	7	16	1
24-26	32	65	799	0	9	63	142	583	45	0	45	10	35	2
26-28	25	60	676	10	19	51	93	523	42	0	42	7	34	2
28-30	26	62	756	11	25	60	93	589	46	0	46	9	38	2
30-32	21	50	650	0	15	51	101	490	39	0	39	6	33	2
32-34	23	55	758	4	19	61	114	567	45	0	45	7	38	2
34-36	23	65	808	0	12	63	76	656	53	0	53	8	44	3
36-38	15	42	555	7	17	43	59	443	36	0	36	5	31	2
38-40	14	31	542	9	33	37	57	424	34	0	34	4	31	2
40-45	42	112	1,777	6	35	125	181	1,443	119	0	119	13	105	7
45-50	35	116	1,647	15	56	103	178	1,324	109	0	109	14	95	6
50-55	28	93	1,466	12	24	84	124	1,246	104	0	104	11	93	6
55-60	25	81	1,447	1	26	75	123	1,223	103	0	103	10	93	6
60-70	26	74	1,652	14	55	74	136	1,403	119	0	119	14	105	7
70-80	12	36	887	9	24	36	68	768	66	0	66	9	57	4
80-90	10	21	841	34	59	30	104	683	59	0	59	3	56	4
90-100	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100-125	0	0	0	0	0	0	0	0	0	0	0	0	0	0
125-150	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
200-300	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
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	10	16	-492	3	0	0	27	0	0	0	0	0	0	0
S 0-10	206	205	945	10	34	13	536	473	28	0	28	13	15	1
U 10-20	148	279	2,133	2	37	92	518	1,496	104	0	104	34	70	4
B 20-30	119	277	3,021	25	68	220	482	2,276	177	0	177	39	138	9
T 30-40	96	243	3,314	19	96	256	408	2,580	207	0	207	30	177	11
O 40-60	130	402	6,337	33	141	386	606	5,236	434	0	434	48	386	24
T 60-100	54	146	3,966	76	178	158	360	3,346	286	0	286	27	259	16
100+	12	30	2,864	53	806	36	98	2,217	197	0	197	3	193	12
TOTAL	775	1,598	22,086	221	1,360	1,161	3,034	17,624	1,433	0	1,433	195	1,238	78

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE	
NEG >10	53	117	-2,681	39	59	0	271	0	0	0	0	0	0	0	
NEG <10	31	60	-92	0	4	0	124	0	0	0	0	0	0	0	
0- 2	192	128	209	8	3	4	317	13	1	0	1	0	1	1	
2- 4	191	165	572	4	34	1	421	202	10	0	10	5	0	5	
4- 6	189	230	940	0	7	7	482	466	26	0	26	14	12	11	
6- 8	173	216	1,214	1	10	20	451	748	45	0	45	20	25	24	
8-10	162	282	1,457	7	27	35	538	906	57	0	57	28	29	27	
10-12	161	296	1,778	1	12	50	538	1,208	79	0	79	37	42	3	40
12-14	128	234	1,647	17	15	56	464	1,127	75	0	75	29	47	3	44
14-16	134	277	2,006	12	7	80	506	1,433	99	0	99	35	64	4	60
16-18	122	269	2,077	8	15	94	420	1,556	111	0	111	36	76	5	71
18-20	95	238	1,800	7	14	82	370	1,342	98	0	98	29	68	4	64
20-22	119	289	2,494	6	19	143	458	1,887	141	0	141	39	102	6	96
22-24	95	217	2,182	6	12	154	382	1,640	125	0	125	29	96	6	90
24-26	97	218	2,420	11	26	188	367	1,865	145	0	145	28	117	7	110
26-28	100	252	2,701	15	31	207	419	2,082	162	0	162	36	126	8	118
28-30	117	288	3,391	0	30	280	449	2,632	207	0	207	38	169	11	159
30-32	100	297	3,097	3	44	231	422	2,407	191	0	191	36	155	10	145
32-34	86	228	2,845	8	37	231	299	2,285	184	0	184	31	152	10	143
34-36	86	251	3,005	5	61	229	460	2,283	183	0	183	31	151	9	142
36-38	85	252	3,139	0	78	244	379	2,439	196	0	196	31	166	10	155
38-40	75	222	2,921	6	41	218	339	2,328	189	0	189	27	162	10	152
40-45	141	378	5,990	20	71	411	676	4,852	398	0	398	47	352	22	330
45-50	130	392	6,147	49	118	378	650	5,049	418	0	418	49	368	23	345
50-55	102	311	5,362	22	73	297	609	4,405	368	0	368	41	326	20	306
55-60	76	237	4,354	7	100	222	473	3,565	299	0	299	33	266	17	249
60-70	97	292	6,304	24	128	288	643	5,268	447	0	447	36	411	26	385
70-80	53	148	3,961	9	143	159	365	3,302	282	0	282	19	263	16	247
80-90	21	71	1,783	0	87	63	159	1,474	127	0	127	10	117	7	110
90-100	11	27	1,031	10	37	33	153	818	71	0	71	3	67	4	63
100-125	22	57	2,463	32	208	66	234	1,991	174	0	174	8	166	10	156
125-150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150-200	11	30	1,912	8	86	33	111	1,691	149	0	149	14	135	8	127
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	84	177	-2,773	39	63	0	395	0	0	0	0	0	0	0	0
S 0-10	907	1,021	4,392	19	81	66	2,209	2,334	138	0	138	67	72	4	67
U 10-20	640	1,314	9,307	44	63	362	2,298	6,666	463	0	463	165	297	19	279
B 20-30	528	1,264	13,187	39	118	972	2,075	10,106	780	0	780	169	611	38	573
T 30-40	432	1,250	15,007	22	260	1,154	1,900	11,742	942	0	942	156	786	49	737
O 40-60	449	1,318	21,852	98	362	1,309	2,408	17,871	1,483	0	1,483	171	1,312	82	1,230
T 60-100	182	538	13,079	43	396	543	1,321	10,862	926	0	926	67	859	54	805
100+	53	131	9,526	69	407	157	487	8,548	755	0	755	37	719	45	673
TOTAL	3,275	7,013	83,578	373	1,750	4,562	13,092	68,130	5,487	0	5,487	832	4,655	292	4,364

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	49	119	-2,774	7	9	1	238	0	0	0	0	0	0	0
NEG <10	51	103	-214	2	11	0	175	0	0	0	0	0	0	0
0- 2	191	131	208	0	2	1	313	18	1	0	1	0	1	0
2- 4	186	166	546	3	5	2	410	182	9	0	9	4	5	0
4- 6	176	223	888	8	11	10	422	464	26	0	26	13	13	1
6- 8	151	238	1,055	0	18	15	429	611	35	0	35	19	17	1
8-10	151	269	1,351	2	11	31	506	859	53	0	53	27	26	2
10-12	138	282	1,521	2	19	41	406	1,058	69	0	69	32	36	2
12-14	134	262	1,737	4	43	55	456	1,210	82	0	82	31	50	3
14-16	119	262	1,770	3	13	76	394	1,290	90	0	90	32	58	4
16-18	107	258	1,817	10	44	71	384	1,329	94	0	94	33	61	4
18-20	111	257	2,109	0	28	109	400	1,579	115	0	115	37	78	5
20-22	121	289	2,538	17	40	135	431	1,961	148	0	148	38	109	7
22-24	93	218	2,145	6	40	145	375	1,592	120	0	120	29	91	6
24-26	81	185	2,024	2	16	151	321	1,537	119	0	119	24	95	6
26-28	99	235	2,669	8	43	207	445	2,032	159	0	159	31	128	8
28-30	75	209	2,178	2	29	166	274	1,711	134	0	134	28	106	7
30-32	74	210	2,294	7	49	182	264	1,811	144	0	144	26	118	7
32-34	84	226	2,768	6	41	218	372	2,145	171	0	171	29	142	9
34-36	57	161	2,001	5	57	154	236	1,563	126	0	126	20	106	7
36-38	62	194	2,298	7	49	169	295	1,791	144	0	144	25	119	7
38-40	58	175	2,258	3	54	164	255	1,786	145	0	145	21	124	8
40-45	96	281	4,086	18	110	279	464	3,253	266	0	266	36	230	14
45-50	90	276	4,265	9	73	270	410	3,522	292	0	292	34	257	16
50-55	86	256	4,506	6	85	255	490	3,682	307	0	307	36	271	17
55-60	63	211	3,609	26	118	188	436	2,893	242	0	242	26	216	14
60-70	78	252	5,021	8	106	225	564	4,152	351	0	351	30	322	20
70-80	29	96	2,160	28	49	87	185	1,867	160	0	160	17	143	9
80-90	20	56	1,691	1	66	60	151	1,415	122	0	122	13	109	7
90-100	12	33	1,133	54	76	36	136	938	81	0	81	9	72	5
100-125	0	0	0	0	0	0	0	0	0	0	0	0	0	0
125-150	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
200-300	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
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	100	222	-2,988	8	20	1	413	0	0	0	0	0	0	0
S 0-10	855	1,027	4,049	13	47	59	2,080	2,134	125	0	125	63	62	4
U 10-20	609	1,321	8,954	19	146	352	2,041	6,466	450	0	450	167	283	18
B 20-30	469	1,136	11,555	35	167	804	1,847	8,833	679	0	679	151	529	33
T 30-40	335	966	11,618	28	250	887	1,423	9,097	730	0	730	122	608	38
O 40-60	335	1,024	16,466	60	385	992	1,801	13,350	1,107	0	1,107	132	975	61
T 60-100	139	437	10,004	91	297	408	1,036	8,372	714	0	714	68	646	40
100+	21	45	3,776	34	226	63	309	3,213	284	0	284	14	269	17
TOTAL	2,863	6,178	63,434	288	1,538	3,566	10,950	51,464	4,088	0	4,088	718	3,371	211

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	42	112	-2,246	25 341	0	275	0	0	0	0	0	0	0	0
NEG <10	53	82	-186	19 71	0	241	0	0	0	0	0	0	0	0
0- 2	389	253	418	3 12	3	544	54	3	0	3	1	2	0	2
2- 4	490	424	1,484	7 25	7	1,031	556	29	0	29	12	17	1	16
4- 6	506	689	2,535	62 35	25	1,182	1,404	80	0	80	38	42	2	40
6- 8	501	938	3,505	101 33	48	1,345	2,251	135	0	135	69	66	4	62
8-10	510	1,119	4,606	4 58	92	1,439	3,062	191	0	191	104	88	5	82
10-12	513	1,256	5,644	17 68	134	1,522	3,942	255	0	255	136	119	7	112
12-14	477	1,091	6,179	55 93	187	1,622	4,377	295	0	295	126	169	11	159
14-16	413	954	6,209	23 103	246	1,413	4,486	318	0	318	114	204	13	191
16-18	325	759	5,524	78 85	243	1,090	4,185	304	0	304	96	208	13	195
18-20	320	774	6,063	36 62	309	1,155	4,573	339	0	339	99	239	15	224
20-22	272	671	5,707	22 93	325	1,079	4,251	319	0	319	89	230	14	216
22-24	270	695	6,200	19 64	389	1,038	4,726	359	0	359	91	268	17	252
24-26	224	582	5,615	2 53	401	800	4,363	339	0	339	77	262	16	246
26-28	237	612	6,383	13 108	480	982	4,826	377	0	377	90	287	18	269
28-30	220	596	6,362	24 80	472	971	4,863	382	0	382	81	302	19	283
30-32	180	479	5,590	21 125	424	851	4,214	336	0	336	64	272	17	255
32-34	180	514	5,937	22 152	455	764	4,588	367	0	367	68	298	19	280
34-36	152	427	5,321	39 654	402	855	4,023	322	0	322	57	265	17	248
36-38	163	477	6,027	37 146	446	790	4,681	379	0	379	66	313	20	293
38-40	146	425	5,682	11 102	401	758	4,430	360	0	360	54	305	19	286
40-45	344	955	14,556	67 361	978	1,982	11,301	924	0	924	124	800	50	749
45-50	287	855	13,605	36 265	838	1,877	10,678	881	0	881	111	770	48	722
50-55	217	656	11,381	85 754	637	1,558	8,855	736	0	736	93	643	40	603
55-60	214	641	12,298	52 449	636	1,586	9,681	811	0	811	90	722	45	677
60-70	249	751	16,080	351 512	739	1,982	13,198	1,117	0	1,117	108	1,009	63	945
70-80	141	426	10,530	75 550	420	1,346	8,387	715	0	715	80	635	40	595
80-90	105	307	8,874	35 390	311	1,169	7,050	605	0	605	71	534	33	500
90-100	58	173	5,472	22 163	174	586	4,572	395	0	395	41	354	22	332
100-125	74	202	8,100	142 325	220	1,046	6,651	578	0	578	81	497	31	465
125-150	39	88	5,182	102 722	115	486	3,960	346	0	346	26	319	20	299
150-200	30	80	5,090	42 272	89	391	4,381	386	0	386	26	360	23	337
200-300	16	48	3,934	131 244	47	426	3,348	297	0	297	30	267	17	250
300-500	11	34	4,197	24 34	33	205	3,949	352	0	352	14	338	21	317
500+	0	0	0	0 0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	95	194	-2,432	45 412	0	516	0	0	0	0	0	0	0	0
S 0-10	2,396	3,423	12,548	178 412	176	5,542	7,326	438	0	438	224	214	13	202
U 10-20	2,048	4,834	29,618	210 412	1,120	6,801	21,563	1,511	0	1,511	571	939	59	881
B 20-30	1,223	3,156	30,266	80 397	2,066	4,871	23,030	1,777	0	1,777	427	1,350	85	1,265
T 30-40	821	2,322	28,556	130 1,179	2,128	4,019	21,937	1,762	0	1,762	309	1,454	91	1,362
O 40-60	1,062	3,107	51,839	239 1,829	3,088	7,003	40,515	3,353	0	3,353	418	2,935	184	2,751
T 60-100	553	1,657	40,957	483 1,615	1,643	5,082	33,206	2,832	0	2,832	301	2,531	159	2,373
100+	174	463	30,304	442 1,639	515	2,576	26,015	2,293	0	2,293	179	2,114	133	1,981
TOTAL	8,372	19,156	221,656	1,806 7,646	10,736	36,410	173,591	13,966	0	13,966	2,429	11,537	722	10,815

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ----- ADDS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	30	91	-11,652	20	14	0	157	0	0	0	0	0	0	0
NEG <10	23	49	-77	0	9	0	120	0	0	0	0	0	0	0
0- 2	312	247	368	5	46	1	550	15	1	0	1	0	1	0
2- 4	335	376	1,015	2	83	4	691	327	17	0	17	8	0	8
4- 6	298	403	1,491	10	105	13	802	719	40	0	40	22	18	1
6- 8	328	528	2,299	28	200	32	879	1,314	78	0	78	39	39	2
8-10	278	557	2,492	0	240	44	850	1,442	88	0	88	48	40	2
10-12	268	558	2,946	1	329	77	827	1,794	116	0	116	55	61	4
12-14	260	559	3,367	16	400	96	903	2,091	139	0	139	61	78	5
14-16	214	481	3,201	49	372	118	808	2,052	143	0	143	51	92	6
16-18	237	567	4,014	1	621	159	764	2,572	185	0	185	59	125	8
18-20	211	562	3,999	13	671	166	739	2,521	183	0	183	62	120	8
20-22	181	460	3,798	17	758	211	676	2,320	174	0	174	46	128	8
22-24	201	515	4,635	26	922	291	711	2,873	218	0	218	53	165	10
24-26	153	434	3,825	10	506	257	597	2,551	196	0	196	47	149	9
26-28	183	476	4,950	26	857	374	657	3,205	251	0	251	51	200	13
28-30	141	403	4,082	7	358	288	540	2,938	232	0	232	47	186	12
30-32	137	418	4,247	19	556	329	521	2,925	233	0	233	42	191	12
32-34	139	404	4,577	8	482	357	539	3,284	264	0	264	46	218	14
34-36	142	416	4,966	15	559	374	647	3,477	279	0	279	47	232	15
36-38	128	360	4,739	14	630	356	576	3,252	263	0	263	40	224	14
38-40	101	277	3,942	26	545	286	553	2,630	212	0	212	31	181	11
40-45	236	713	10,026	33	1,295	673	1,204	6,997	572	0	572	78	494	31
45-50	192	602	9,098	23	952	557	1,072	6,622	546	0	546	67	479	30
50-55	151	462	7,935	12	741	443	922	5,893	490	0	490	55	435	27
55-60	112	345	6,440	28	515	336	748	4,898	411	0	411	39	371	23
60-70	160	479	10,297	44	870	476	1,198	7,833	662	0	662	60	602	38
70-80	83	255	6,218	14	600	245	606	4,798	409	0	409	30	378	24
80-90	46	161	3,901	4	453	135	457	2,880	247	0	247	20	227	14
90-100	24	74	2,277	17	58	72	202	1,962	170	0	170	19	151	9
100-125	44	108	4,837	51	177	129	423	4,159	363	0	363	25	337	21
125-150	22	55	2,977	25	242	66	281	2,412	211	0	211	32	179	11
150-200	15	34	2,586	38	295	45	236	2,049	181	0	181	5	176	11
200-300	11	28	2,551	2	480	33	217	1,845	163	0	163	8	155	10
300-500	0	0	0	0	0	0	0	0	0	0	0	0	0	0
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	53	140	-11,728	20	23	0	278	0	0	0	0	0	0	0
S 0-10	1,551	2,111	7,665	45	674	95	3,772	3,817	223	0	223	117	106	6
U 10-20	1,190	2,727	17,528	80	2,394	617	4,040	11,030	765	0	765	288	477	30
B 20-30	859	2,288	21,290	86	3,400	1,420	3,181	13,886	1,071	0	1,071	244	828	52
T 30-40	647	1,875	22,471	83	2,773	1,701	2,836	15,567	1,250	0	1,250	205	1,045	66
O 40-60	691	2,122	33,500	96	3,503	2,009	3,946	24,410	2,019	0	2,019	240	1,779	112
T 60-100	313	969	22,693	79	1,982	927	2,463	17,473	1,486	0	1,486	129	1,358	85
100+	106	260	22,465	593	1,877	315	1,459	19,428	1,720	0	1,720	74	1,647	103
TOTAL	5,410	12,492	145,883	1,082	16,626	7,084	21,975	105,612	8,535	0	8,535	1,297	7,239	453

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

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ADD DS	OR ADJUSTMENTS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX AFTER CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	122	238	-7,026	398	332	0	843	24	2	0	2	0	2	0	1
NEG <10	224	415	-679	70	80	2	874	15	1	0	1	0	1	0	1
0- 2	1,402	1,421	1,516	48	59	12	2,373	202	12	0	12	4	8	0	8
2- 4	1,500	1,715	4,510	23	68	17	3,317	1,568	83	0	83	44	39	2	38
4- 6	1,557	2,105	7,822	53	135	51	4,082	3,979	224	0	224	127	97	5	92
6- 8	1,590	2,489	11,147	99	235	118	4,590	6,521	385	0	385	200	185	11	174
8-10	1,673	3,017	15,077	88	222	303	5,502	9,380	588	0	588	293	295	18	277
10-12	1,735	3,306	19,065	102	459	472	6,336	12,248	794	0	794	370	424	26	398
12-14	1,513	3,068	19,609	73	374	586	5,921	12,933	859	0	859	378	481	30	451
14-16	1,389	2,781	20,792	123	379	831	5,627	14,263	985	0	985	368	617	39	578
16-18	1,195	2,520	20,273	90	465	889	5,159	13,931	984	0	984	340	644	40	604
18-20	1,176	2,572	22,341	178	405	1,103	5,201	15,870	1,153	0	1,153	353	800	50	750
20-22	1,107	2,531	23,225	81	400	1,333	4,876	16,764	1,243	0	1,243	370	873	55	819
22-24	963	2,278	22,153	101	464	1,395	4,464	15,941	1,195	0	1,195	343	851	53	798
24-26	815	1,919	20,379	51	398	1,460	3,878	14,726	1,122	0	1,122	278	844	53	791
26-28	790	1,953	21,294	85	501	1,561	4,086	15,292	1,176	0	1,176	290	886	56	830
28-30	641	1,621	18,568	84	424	1,411	3,210	13,612	1,058	0	1,058	241	817	51	766
30-32	593	1,591	18,383	67	479	1,394	3,306	13,291	1,040	0	1,040	219	821	51	769
32-34	573	1,521	18,900	39	556	1,460	3,069	13,891	1,099	0	1,099	211	888	56	833
34-36	544	1,479	19,070	42	497	1,423	3,177	14,016	1,115	0	1,115	207	908	57	851
36-38	444	1,209	16,429	48	591	1,217	2,692	11,990	959	0	959	166	794	50	744
38-40	475	1,257	18,510	67	666	1,295	2,991	13,625	1,098	0	1,098	160	938	59	879
40-45	969	2,581	41,099	151	1,508	2,773	6,540	30,438	2,479	0	2,479	327	2,152	135	2,017
45-50	682	1,904	32,340	123	1,282	1,964	4,756	24,468	2,013	0	2,013	238	1,776	111	1,664
50-55	604	1,672	31,590	175	1,383	1,761	4,566	24,055	1,998	0	1,998	210	1,787	112	1,675
55-60	415	1,181	23,838	107	1,114	1,203	3,387	18,248	1,525	0	1,525	151	1,374	86	1,288
60-70	547	1,518	35,317	233	2,058	1,618	5,001	26,907	2,269	0	2,269	188	2,080	130	1,950
70-80	358	964	26,770	136	1,349	1,055	3,583	20,919	1,782	0	1,782	128	1,654	104	1,550
80-90	201	550	17,058	77	831	600	2,152	13,552	1,163	0	1,163	82	1,081	68	1,013
90-100	138	370	13,086	69	639	395	2,013	10,309	890	0	890	57	833	52	780
100-125	167	448	18,666	198	913	495	2,398	15,099	1,313	0	1,313	61	1,252	79	1,173
125-150	100	279	13,540	87	475	297	1,417	11,438	1,001	0	1,001	44	957	60	897
150-200	107	334	18,042	261	349	321	1,682	15,951	1,405	0	1,405	60	1,346	84	1,261
200-300	57	166	13,831	270	290	171	1,107	12,534	1,112	0	1,112	28	1,083	68	1,015
300-500	39	108	15,524	235	629	117	728	14,284	1,275	0	1,275	28	1,247	78	1,169
500+	27	67	38,586	160	395	81	1,135	37,134	3,335	0	3,335	29	3,306	207	3,098
NEGATIVE	346	653	- 7,705	468	412	2	1,717	39	3	0	3	0	2	0	2
S 0-10	7,722	10,747	40,072	311	719	500	19,864	21,650	1,292	0	1,293	668	625	37	588
U 10-20	7,008	14,247	102,081	566	2,082	3,881	28,244	69,245	4,776	0	4,776	1,810	2,966	185	2,781
B 20-30	4,316	10,302	105,619	402	2,186	7,161	20,514	76,335	5,793	0	5,793	1,522	4,272	268	4,004
T 30-40	2,629	7,057	91,291	264	2,789	6,788	15,236	66,813	5,311	0	5,311	963	4,348	273	4,076
O 40-60	2,670	7,338	128,867	556	5,288	7,702	19,248	97,208	8,015	0	8,015	926	7,089	444	6,644
T 60-100	1,244	3,402	92,231	515	4,876	3,668	12,749	71,687	6,104	0	6,104	456	5,648	354	5,294
100+	497	1,402	118,189	1,210	3,050	1,482	8,468	106,440	9,440	0	9,440	250	9,191	576	8,615
TOTAL	26,432	55,148	670,643	4,293	21,404	31,183	126,040	509,417	40,735	0	40,735	6,595	34,141	2,137	32,003

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	177	391	-17,589	301 318	0	1,024	0	0	0	0	0	0	0	0
NEG <10	186	334	-618	62 112	2	649	13	1	0	1	0	1	0	1
0- 2	1,203	1,108	1,339	90 42	14	2,001	221	15	0	15	2	12	0	12
2- 4	1,375	1,414	4,086	58 187	16	2,889	1,411	74	0	74	36	37	1	36
4- 6	1,386	1,844	6,969	20 83	56	3,373	3,661	204	0	204	112	92	5	87
6- 8	1,421	2,278	9,944	28 219	114	3,983	5,945	349	0	349	185	164	10	154
8-10	1,279	2,264	11,485	39 292	258	3,861	7,381	463	0	463	227	236	14	221
10-12	1,175	2,208	12,912	34 369	379	3,617	8,713	575	0	575	246	329	20	309
12-14	1,160	2,277	15,103	57 336	494	4,098	10,384	699	0	699	280	419	26	393
14-16	1,016	2,105	15,205	87 412	628	3,546	10,776	754	0	754	262	493	31	462
16-18	922	1,900	15,642	60 475	738	3,567	11,041	790	0	790	247	543	34	509
18-20	789	1,712	14,988	63 412	770	2,965	10,965	806	0	806	232	574	36	538
20-22	712	1,643	14,939	69 387	864	2,701	11,126	833	0	833	216	618	39	579
22-24	684	1,655	15,735	56 340	1,007	2,805	11,653	882	0	882	234	648	41	607
24-26	682	1,646	17,038	64 359	1,239	2,779	12,761	984	0	984	218	766	48	718
26-28	605	1,490	16,341	42 278	1,242	2,606	12,268	954	0	954	199	755	47	707
28-30	585	1,542	16,967	26 329	1,282	2,614	12,773	998	0	998	208	790	50	740
30-32	558	1,451	17,328	16 451	1,354	2,322	13,230	1,048	0	1,048	190	858	54	804
32-34	505	1,309	16,670	37 426	1,316	2,247	12,757	1,018	0	1,018	168	850	53	796
34-36	503	1,376	17,605	50 370	1,333	2,453	13,539	1,086	0	1,086	186	900	56	844
36-38	462	1,226	17,071	109 509	1,282	2,275	13,130	1,059	0	1,059	158	901	56	844
38-40	428	1,168	16,690	37 402	1,215	2,180	12,974	1,054	0	1,054	147	907	57	850
40-45	997	2,806	42,300	147 1,060	2,885	5,468	33,033	2,700	0	2,700	345	2,356	148	2,208
45-50	801	2,326	38,010	142 1,021	2,356	4,560	30,249	2,501	0	2,501	285	2,216	139	2,077
50-55	664	1,973	34,777	70 1,083	1,943	4,265	27,588	2,296	0	2,296	240	2,056	129	1,927
55-60	531	1,577	30,468	85 934	1,556	3,517	24,553	2,059	0	2,059	197	1,861	117	1,745
60-70	688	2,019	44,434	150 1,665	2,016	5,422	35,500	2,999	0	2,999	250	2,749	172	2,577
70-80	409	1,158	30,427	58 1,023	1,200	3,542	24,754	2,111	0	2,111	143	1,968	123	1,844
80-90	269	799	22,744	107 580	797	2,634	18,839	1,618	0	1,618	106	1,513	95	1,418
90-100	135	393	12,715	89 504	400	1,543	10,357	894	0	894	53	841	53	788
100-125	168	466	18,545	157 656	500	1,874	15,673	1,363	0	1,363	58	1,305	82	1,223
125-150	79	235	10,707	24 262	237	1,054	9,178	804	0	804	37	767	48	719
150-200	76	211	13,033	84 292	227	1,195	11,405	1,005	0	1,005	33	972	61	911
200-300	70	207	16,368	107 735	207	1,535	14,050	1,245	0	1,245	35	1,210	76	1,135
300-500	25	83	9,311	33 109	75	358	8,802	785	0	785	10	775	49	726
500+	15	36	16,892	34 130	45	2,462	14,289	1,282	0	1,282	76	1,206	76	1,130
NEGATIVE	363	725	-18,207	363 430	2	1,673	13	1	0	1	0	1	0	1
S 0-10	6,664	8,908	33,823	235 823	458	16,106	18,619	1,103	0	1,103	562	541	32	510
U 10-20	5,062	10,202	73,850	300 2,005	3,010	17,793	51,878	3,624	0	3,624	1,267	2,357	147	2,210
B 20-30	3,268	7,976	81,019	257 1,693	5,634	13,505	60,580	4,650	0	4,650	1,074	3,576	224	3,351
T 30-40	2,456	6,530	85,364	250 2,157	6,499	11,476	65,630	5,265	0	5,265	850	4,415	277	4,138
O 40-60	2,993	8,682	145,554	444 4,099	8,740	17,809	115,423	9,556	0	9,556	1,067	8,489	532	7,957
T 60-100	1,501	4,369	110,319	404 3,772	4,414	13,142	89,449	7,622	0	7,623	552	7,071	443	6,627
100+	433	1,238	84,856	438 2,184	1,291	8,477	73,398	6,485	0	6,485	250	6,235	391	5,844
TOTAL	22,740	48,630	596,580	2,692 17,162	30,048	99,982	474,991	38,307	0	38,307	5,623	32,685	2,047	30,638

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	30	71	-1,784	8 278	0	123	0	0	0	0	0	0	0	0
NEG <10	36	66	-154	2 6	0	129	0	0	0	0	0	0	0	0
0- 2	163	120	189	3 4	1	252	20	1	0	1	0	1	0	1
2- 4	178	169	533	9 6	1	386	186	10	0	10	5	5	0	5
4- 6	164	250	828	8 11	7	437	431	24	0	24	13	11	1	11
6- 8	166	246	1,175	0 4	16	456	706	42	0	42	22	20	1	19
8-10	173	308	1,566	8 24	35	538	1,019	64	0	64	31	33	2	31
10-12	161	316	1,770	6 11	38	533	1,194	77	0	77	38	39	2	37
12-14	144	288	1,874	21 22	62	488	1,336	90	0	90	38	52	3	49
14-16	150	372	2,242	0 39	74	511	1,628	112	0	112	45	67	4	63
16-18	148	335	2,512	17 10	120	472	1,946	141	0	141	42	99	6	93
18-20	117	278	2,225	4 41	113	362	1,720	127	0	127	36	91	6	85
20-22	96	219	2,011	5 15	115	373	1,513	113	0	113	29	83	5	78
22-24	100	234	2,291	9 28	137	392	1,743	132	0	132	33	99	6	93
24-26	91	235	2,269	13 62	152	395	1,673	128	0	128	32	96	6	90
26-28	70	159	1,892	19 30	156	293	1,432	112	0	112	21	91	6	85
28-30	69	184	2,002	10 22	161	240	1,589	125	0	125	23	102	6	95
30-32	84	237	2,605	6 17	207	342	2,045	162	0	162	30	132	8	124
32-34	81	231	2,671	12 66	204	312	2,101	168	0	168	29	139	9	130
34-36	61	183	2,140	7 51	165	284	1,655	132	0	132	23	109	7	102
36-38	49	147	1,819	10 18	134	240	1,436	116	0	116	18	98	6	92
38-40	54	169	2,107	10 32	155	254	1,675	135	0	135	20	115	7	108
40-45	122	381	5,194	21 108	353	603	4,151	340	0	340	47	292	18	274
45-50	102	329	4,839	12 82	298	460	4,011	332	0	332	41	291	18	273
50-55	86	251	4,485	12 172	254	448	3,624	302	0	302	31	271	17	254
55-60	49	161	2,827	26 58	143	282	2,370	199	0	199	19	180	11	169
60-70	72	199	4,654	33 168	213	390	3,916	332	0	332	25	307	19	288
70-80	52	148	3,876	26 174	156	474	3,097	264	0	264	18	246	15	231
80-90	33	90	2,803	14 175	96	267	2,287	197	0	197	14	183	11	171
90-100	12	36	1,126	8 22	36	75	1,001	87	0	87	5	82	5	77
100-125	11	28	1,234	10 89	33	86	1,036	90	0	90	8	82	5	76
125-150	10	30	1,389	15 49	30	139	1,187	104	0	104	9	95	6	89
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	66	137	-1,938	9 284	0	252	0	0	0	0	0	0	0	0
S 0-10	844	1,093	4,292	28 49	61	2,070	2,361	141	0	141	71	70	4	66
U 10-20	720	1,589	10,624	48 123	407	2,366	7,825	547	0	547	198	349	22	327
B 20-30	426	1,031	10,466	57 157	721	1,693	7,950	609	0	609	139	471	30	441
T 30-40	329	967	11,341	45 185	865	1,431	8,912	713	0	713	121	593	37	555
O 40-60	359	1,122	17,345	72 421	1,048	1,792	14,157	1,173	0	1,173	138	1,035	65	970
T 60-100	169	473	12,459	81 539	501	1,206	10,301	879	0	879	61	818	51	766
100+	37	111	7,901	49 1,461	111	523	5,856	516	0	516	35	481	30	451
TOTAL	2,950	6,523	72,491	390 3,219	3,714	11,334	57,362	4,578	0	4,578	762	3,816	239	3,577

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX AFTER CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	93	180	-5,112	422	165	0	657	4	0	0	0	0	0	0
NEG <10	153	235	-490	76	38	0	641	22	1	0	1	1	1	0
0- 2	888	820	930	17	30	9	1,595	119	7	0	7	2	5	0
2- 4	1,077	1,045	3,273	20	25	11	2,340	1,189	62	0	62	31	32	1
4- 6	1,003	1,232	5,028	39	85	41	2,588	2,643	149	0	149	79	70	4
6- 8	1,080	1,545	7,554	44	134	97	3,195	4,416	262	0	262	128	134	8
8-10	1,062	1,777	9,567	54	173	202	3,740	5,887	369	0	369	179	190	12
10-12	991	1,773	10,902	16	188	322	3,347	7,206	475	0	475	199	275	17
12-14	967	1,791	12,572	47	295	431	3,720	8,307	562	0	562	216	346	22
14-16	937	1,752	14,030	52	416	617	3,714	9,467	664	1	665	223	442	28
16-18	782	1,578	13,279	58	266	618	3,429	9,105	651	1	652	204	448	28
18-20	682	1,390	12,940	44	353	691	3,124	8,914	652	0	652	184	469	29
20-22	626	1,331	13,168	51	400	784	2,863	9,235	690	0	690	176	514	32
22-24	568	1,221	13,058	46	363	864	2,858	9,054	682	0	682	164	518	32
24-26	489	1,059	12,209	36	268	893	2,355	8,738	670	0	670	150	520	33
26-28	482	1,081	13,006	60	338	1,000	2,360	9,381	729	0	729	148	581	36
28-30	423	937	12,258	160	462	969	2,256	8,761	685	0	685	130	555	35
30-32	405	956	12,539	35	384	974	2,150	9,092	719	0	719	136	583	37
32-34	398	919	13,143	102	376	1,048	2,168	9,655	768	0	768	137	631	40
34-36	339	842	11,858	45	429	922	1,815	8,749	700	0	700	118	583	37
36-38	326	818	12,068	24	447	901	1,947	8,799	707	0	707	110	597	37
38-40	337	862	13,170	172	497	941	2,058	9,852	799	0	799	110	688	43
40-45	724	1,872	30,633	188	1,198	2,066	4,887	22,673	1,847	0	1,847	233	1,614	101
45-50	579	1,600	27,418	163	1,056	1,685	3,948	20,900	1,724	0	1,724	194	1,530	96
50-55	488	1,378	25,590	78	1,096	1,423	3,696	19,452	1,614	0	1,614	181	1,433	90
55-60	404	1,118	23,175	64	994	1,195	3,205	17,851	1,494	0	1,494	142	1,352	85
60-70	571	1,612	36,890	147	1,940	1,686	5,057	28,359	2,391	0	2,391	209	2,183	137
70-80	310	819	23,041	90	1,269	908	3,278	17,680	1,505	0	1,505	129	1,376	86
80-90	185	504	15,654	142	758	551	2,130	12,358	1,060	0	1,060	87	973	61
90-100	123	312	11,634	35	555	366	1,423	9,324	805	0	805	54	751	47
100-125	166	445	18,387	216	769	497	2,408	14,928	1,298	0	1,298	112	1,185	74
125-150	68	199	9,306	81	280	204	1,132	7,771	680	0	680	61	619	39
150-200	72	215	12,382	225	574	216	1,231	10,586	933	0	933	75	858	54
200-300	32	100	7,402	27	172	96	807	6,354	563	0	563	33	530	33
300-500	28	61	10,792	87	535	81	777	9,485	846	0	846	33	813	51
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	246	415	-5,602	499	202	0	1,299	26	2	0	2	1	1	0
S 0-10	5,110	6,419	26,351	173	447	360	13,458	14,255	849	0	849	419	431	25
U 10-20	4,359	8,284	63,723	217	1,518	2,680	17,334	42,998	3,005	1	3,006	1,026	1,981	124
B 20-30	2,588	5,629	63,698	353	1,830	4,510	12,691	45,169	3,456	0	3,456	769	2,687	168
T 30-40	1,805	4,397	62,778	377	2,133	4,787	10,137	46,148	3,693	0	3,693	611	3,082	193
O 40-60	2,195	5,968	106,815	493	4,343	6,368	15,736	80,876	6,680	0	6,680	750	5,930	372
T 60-100	1,189	3,247	87,218	415	4,522	3,511	11,889	67,722	5,762	0	5,762	479	5,283	331
100+	375	1,043	64,946	683	2,697	1,121	6,468	55,343	4,878	0	4,878	339	4,539	285
TOTAL	17,867	35,402	469,928	3,210	17,693	23,338	89,012	352,536	28,324	1	28,326	4,393	23,933	1,498
														22,435

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX AFTER CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	142	340	-8,689	125	258	0	679	0	0	0	0	0	0	0
NEG <10	97	210	-378	35	112	0	313	4	0	0	0	0	0	0
0- 2	599	540	657	4	14	4	1,006	67	4	0	4	1	3	0
2- 4	698	750	2,136	13	19	8	1,463	792	41	0	41	19	22	1
4- 6	661	1,002	3,310	25	31	26	1,614	1,757	97	0	97	58	39	2
6- 8	661	1,155	4,620	26	31	56	1,775	2,863	167	0	167	93	74	5
8-10	673	1,392	6,053	38	67	120	1,959	4,003	249	0	249	136	113	7
10-12	598	1,282	6,544	26	102	163	1,844	4,498	291	0	291	142	149	9
12-14	593	1,370	7,718	39	109	228	2,110	5,414	359	0	359	168	191	12
14-16	541	1,306	8,105	40	139	275	1,843	5,975	412	0	412	174	238	15
16-18	472	1,147	8,037	28	137	339	1,675	5,976	429	0	429	163	267	17
18-20	400	1,093	7,601	20	94	330	1,417	5,787	423	0	423	154	270	17
20-22	341	878	7,166	42	150	375	1,244	5,453	407	0	407	132	275	17
22-24	296	775	6,793	32	98	417	1,139	5,173	394	0	394	112	282	18
24-26	291	801	7,280	33	169	492	1,161	5,533	424	0	424	122	303	19
26-28	243	607	6,544	51	145	504	960	4,995	387	0	387	93	295	18
28-30	246	726	7,147	17	132	517	1,052	5,461	429	0	429	108	321	20
30-32	199	578	6,176	40	148	475	849	4,743	374	0	374	95	279	17
32-34	210	634	6,932	14	137	529	890	5,390	429	0	429	105	323	20
34-36	202	583	7,074	44	110	552	827	5,628	452	0	452	108	344	22
36-38	181	554	6,705	15	160	504	816	5,240	423	0	423	97	326	20
38-40	166	532	6,472	34	129	459	821	5,097	412	0	412	84	328	21
40-45	355	1,139	15,069	79	375	1,011	1,716	12,057	985	0	985	202	783	49
45-50	314	1,014	14,879	75	438	910	1,781	11,824	975	0	975	193	782	49
50-55	208	666	10,893	122	389	606	1,253	8,773	730	0	730	136	595	37
55-60	196	637	11,265	76	492	581	1,304	8,972	753	0	753	122	630	40
60-70	239	777	15,463	106	574	706	1,620	12,749	1,079	0	1,079	178	901	57
70-80	132	406	9,915	15	531	388	1,053	8,134	695	0	695	131	564	35
80-90	74	241	6,290	25	257	218	684	5,158	443	0	443	73	369	23
90-100	74	222	6,987	26	330	222	726	5,734	495	0	495	65	430	27
100-125	55	168	6,139	62	299	159	603	5,139	447	0	447	61	386	24
125-150	30	90	4,077	27	176	90	300	3,537	310	0	310	59	251	16
150-200	38	115	6,505	50	267	114	414	5,760	508	0	508	56	451	28
200-300	28	81	6,708	292	344	84	404	6,170	547	0	547	54	494	31
300-500	13	46	4,952	8	74	39	296	4,551	406	0	406	69	337	21
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	239	550	-9,067	160	370	0	992	4	0	0	0	0	0	0
S 0-10	3,292	4,839	16,776	107	162	214	7,818	9,482	559	0	559	307	252	15
U 10-20	2,604	6,198	38,005	152	581	1,335	8,889	27,649	1,915	0	1,915	801	1,114	70
B 20-30	1,417	3,787	34,930	175	694	2,306	5,555	26,616	2,042	0	2,042	567	1,475	92
T 30-40	958	2,881	33,359	147	684	2,520	4,203	26,098	2,089	0	2,089	489	1,600	100
O 40-60	1,073	3,456	52,106	351	1,694	3,107	6,054	41,625	3,443	0	3,443	654	2,789	175
T 60-100	519	1,646	38,655	172	1,691	1,534	4,083	31,775	2,712	0	2,712	447	2,265	142
100+	169	513	31,651	465	1,219	501	2,345	28,050	2,476	0	2,476	317	2,159	135
TOTAL	10,271	23,870	236,415	1,730	7,096	11,518	39,938	191,299	15,237	0	15,237	3,582	11,655	729
														10,925

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	13	32	-1,748	0	0	0	39	0	0	0	0	0	0	0	0
NEG <10	14	21	-56	0	5	0	52	0	0	0	0	0	0	0	0
0- 2	187	157	210	3	2	1	305	16	1	0	1	0	1	0	1
2- 4	231	220	701	0	3	5	465	254	13	0	13	6	7	0	7
4- 6	187	232	947	11	12	10	468	509	29	0	29	14	14	1	13
6- 8	178	285	1,258	0	16	19	515	759	44	0	44	23	22	1	20
8-10	175	340	1,575	8	37	28	508	1,023	63	0	63	35	29	2	27
10-12	166	370	1,827	1	55	46	557	1,221	80	0	80	38	42	3	40
12-14	137	305	1,793	2	75	57	437	1,241	83	0	83	37	46	3	43
14-16	137	322	2,057	62	12	78	428	1,601	114	0	114	41	73	5	68
16-18	136	369	2,319	0	20	90	423	1,792	129	0	129	46	83	5	78
18-20	142	357	2,702	7	34	125	520	2,050	151	0	151	45	106	7	99
20-22	120	312	2,506	7	25	136	381	1,971	148	0	148	38	110	7	104
22-24	133	358	3,067	6	87	185	483	2,371	179	0	179	47	132	8	123
24-26	109	286	2,722	13	23	198	384	2,130	165	0	165	40	125	8	117
26-28	100	259	2,700	2	32	203	394	2,073	161	0	161	35	126	8	118
28-30	75	226	2,176	13	35	160	290	1,705	133	0	133	29	105	7	98
30-32	97	295	3,004	4	43	229	360	2,376	188	0	188	39	149	9	140
32-34	78	213	2,568	6	44	191	359	1,980	158	0	158	28	130	8	122
34-36	72	229	2,516	16	25	192	295	2,019	162	0	162	29	133	8	125
36-38	77	225	2,846	10	110	210	354	2,183	176	0	176	28	148	9	138
38-40	67	236	2,615	9	52	181	313	2,097	170	0	170	29	141	9	132
40-45	159	507	6,773	23	92	458	668	5,578	458	0	458	62	396	25	371
45-50	131	440	6,242	12	102	379	670	5,103	423	0	423	58	365	23	342
50-55	116	374	6,091	57	178	345	635	4,990	416	0	416	45	372	23	348
55-60	97	303	5,575	37	160	286	536	4,630	389	0	389	36	352	22	330
60-70	105	335	6,779	44	203	306	672	5,642	478	0	478	43	435	27	408
70-80	48	137	3,576	3	73	144	365	2,997	256	0	256	18	238	15	223
80-90	33	101	2,812	22	56	98	289	2,392	206	0	206	17	189	12	177
90-100	16	49	1,514	33	56	48	144	1,299	112	0	112	6	106	7	100
100-125	28	81	3,125	28	106	83	243	2,721	237	0	237	15	222	14	208
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	27	53	-1,805	0	5	0	91	0	0	0	0	0	0	0	0
S 0-10	958	1,234	4,691	23	70	62	2,261	2,559	150	0	150	78	72	4	68
U 10-20	718	1,723	10,698	72	196	397	2,365	7,905	557	0	557	208	349	22	328
B 20-30	537	1,441	13,171	42	202	882	1,932	10,249	788	0	788	190	598	37	560
T 30-40	391	1,198	13,548	45	274	1,003	1,681	10,654	854	0	854	153	701	44	657
O 40-60	503	1,624	24,680	129	531	1,467	2,509	20,301	1,686	0	1,686	201	1,485	93	1,392
T 60-100	202	622	14,680	103	388	596	1,470	12,330	1,052	0	1,052	84	968	61	907
100+	51	151	7,690	48	266	149	663	6,769	595	0	595	36	559	35	524
TOTAL	3,387	8,046	87,354	462	1,932	4,555	12,972	70,768	5,682	0	5,682	950	4,732	296	4,436

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX AFTER CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	58	150	-8,196	205	41	3	583	35	3	0	3	1	1	0	1
NEG <10	73	132	-241	3	14	0	366	0	0	0	0	0	0	0	0
0- 2	1,104	789	1,207	29	43	9	1,724	129	7	0	7	2	5	0	5
2- 4	1,276	1,095	3,781	28	58	20	2,743	1,327	68	0	68	30	39	2	37
4- 6	1,147	1,237	5,708	26	104	73	2,784	3,012	168	0	168	75	93	5	88
6- 8	1,128	1,577	7,876	62	151	139	3,302	4,705	280	0	280	125	155	10	145
8-10	1,071	1,858	9,656	52	162	242	3,364	6,117	386	0	386	178	209	13	196
10-12	1,040	1,981	11,470	24	238	331	3,572	7,468	491	0	491	216	275	17	258
12-14	902	1,716	11,743	76	272	441	3,186	7,994	544	0	544	207	337	21	316
14-16	885	1,761	13,233	73	210	565	3,557	9,090	636	0	636	215	421	26	395
16-18	781	1,644	13,260	84	197	633	3,043	9,537	688	0	688	215	472	30	443
18-20	722	1,543	13,702	46	266	740	2,927	9,850	726	0	726	203	523	33	490
20-22	649	1,448	13,623	27	240	805	2,696	9,946	745	0	745	183	562	35	527
22-24	673	1,548	15,494	52	287	1,043	2,794	11,462	872	0	872	205	666	42	624
24-26	627	1,500	15,670	34	292	1,112	2,845	11,483	882	0	882	205	677	42	635
26-28	624	1,483	16,823	37	390	1,281	2,901	12,302	957	0	957	202	755	47	707
28-30	548	1,331	15,867	23	434	1,193	2,785	11,508	903	0	903	173	730	46	684
30-32	491	1,245	15,231	139	468	1,178	2,539	11,200	883	0	883	169	715	45	670
32-34	478	1,281	15,763	38	364	1,213	2,527	11,706	930	0	930	168	762	48	714
34-36	459	1,311	16,076	23	527	1,202	2,549	11,835	945	0	945	170	775	49	726
36-38	447	1,187	16,545	73	602	1,212	2,707	12,105	973	0	973	154	819	51	768
38-40	385	1,052	15,022	99	379	1,061	2,431	11,263	913	0	913	135	778	49	729
40-45	985	2,800	41,759	124	1,718	2,819	6,673	30,758	2,505	0	2,505	351	2,154	135	2,019
45-50	895	2,618	42,505	118	1,369	2,603	6,462	32,212	2,654	0	2,654	334	2,320	145	2,174
50-55	704	2,081	36,857	59	1,255	2,053	5,128	28,480	2,367	0	2,367	264	2,102	132	1,970
55-60	595	1,804	34,117	83	994	1,740	4,871	26,630	2,228	0	2,228	224	2,003	126	1,878
60-70	947	2,873	61,254	188	2,294	2,784	8,518	47,882	4,041	0	4,041	355	3,686	231	3,455
70-80	613	1,894	45,741	95	1,468	1,823	6,228	36,318	3,093	0	3,093	233	2,859	179	2,680
80-90	359	1,115	30,419	78	747	1,066	3,894	24,790	2,127	0	2,127	142	1,985	124	1,860
90-100	202	605	19,070	104	530	594	2,413	15,637	1,349	0	1,349	83	1,266	79	1,187
100-125	244	710	26,912	171	786	724	2,979	22,594	1,963	1	1,964	112	1,852	116	1,736
125-150	96	285	13,139	98	452	282	1,343	11,160	978	0	978	45	933	58	874
150-200	84	270	14,426	611	319	250	1,644	12,823	1,130	0	1,130	112	1,018	64	954
200-300	61	198	14,367	157	384	183	1,413	12,543	1,112	0	1,112	27	1,085	68	1,017
300-500	30	100	11,072	42	125	90	908	9,991	890	0	890	15	875	55	820
500+	13	29	12,926	58	179	39	389	12,377	1,110	0	1,110	10	1,100	69	1,031
NEGATIVE	131	282	-8,437	209	55	3	948	35	3	0	3	1	1	0	1
S 0-10	5,726	6,556	28,228	197	517	483	13,918	15,290	910	0	910	410	501	29	471
U 10-20	4,330	8,645	63,408	303	1,183	2,710	16,287	43,939	3,085	0	3,085	1,056	2,029	127	1,902
B 20-30	3,121	7,310	77,477	172	1,644	5,435	14,020	56,700	4,359	0	4,359	968	3,390	213	3,178
T 30-40	2,260	6,076	78,637	372	2,339	5,867	12,753	58,109	4,645	0	4,645	796	3,849	241	3,607
O 40-60	3,179	9,303	155,238	384	5,336	9,214	23,135	118,080	9,754	0	9,754	1,174	8,580	538	8,042
T 60-100	2,121	6,487	156,484	465	5,038	6,267	21,053	124,627	10,609	0	10,609	813	9,796	614	9,182
100+	528	1,592	92,843	1,137	2,246	1,569	8,677	81,489	7,184	1	7,184	322	6,863	430	6,432
TOTAL	21,396	46,251	643,878	3,239	18,358	31,547	110,791	498,269	40,548	1	40,549	5,541	35,008	2,193	32,816

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE	
NEG >10	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- 2	56	41	62	0	1	75	8	0	0	0	0	0	0	0	
2- 4	53	57	151	9	3	129	51	3	0	3	1	2	0	2	
4- 6	43	47	206	0	9	110	95	5	0	5	2	4	0	3	
6- 8	40	57	281	0	1	104	173	10	0	10	5	5	0	4	
8-10	37	76	339	8	3	110	228	14	0	14	9	5	0	5	
10-12	48	73	533	11	4	20	366	25	0	25	9	16	1	15	
12-14	29	67	377	18	14	13	269	19	0	19	7	11	1	10	
14-16	33	75	496	7	24	17	345	23	0	23	9	14	1	13	
16-18	32	63	547	2	2	26	398	29	0	29	8	21	1	19	
18-20	20	49	380	0	51	21	87	17	0	17	6	11	1	10	
20-22	30	63	632	7	12	41	483	37	0	37	7	29	2	28	
22-24	19	42	440	17	5	30	351	27	0	27	7	20	1	19	
24-26	19	38	470	0	28	40	68	26	0	26	5	21	1	19	
26-28	17	43	454	0	3	37	362	28	0	28	6	22	1	21	
28-30	27	71	783	1	16	61	109	47	0	47	10	37	2	35	
30-32	25	67	773	216	33	62	115	782	64	0	64	8	56	4	53
32-34	17	42	560	10	30	43	85	413	33	0	33	5	28	2	26
34-36	21	62	733	5	19	59	88	571	46	0	46	7	38	2	36
36-38	25	74	926	17	41	70	132	706	57	0	57	9	48	3	45
38-40	22	75	856	1	17	64	100	676	55	0	55	9	46	3	43
40-45	34	96	1,436	21	63	100	182	1,112	91	0	91	12	79	5	74
45-50	31	96	1,458	6	88	88	194	1,094	90	0	90	12	79	5	74
50-55	29	84	1,508	17	62	87	164	1,212	101	0	101	10	91	6	85
55-60	27	73	1,542	19	126	81	180	1,174	98	0	98	9	90	6	84
60-70	37	92	2,418	63	169	111	222	1,980	168	0	168	12	156	10	146
70-80	19	53	1,417	22	97	57	171	1,114	95	0	95	7	88	6	83
80-90	10	34	853	6	43	28	79	709	61	0	61	4	57	4	53
90-100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
100-112	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
112-125	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
125-150	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	
200-300	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	
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
NEGATIVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
S 0-10	229	278	1,039	17	18	13	527	554	32	0	32	17	16	1	15
U 10-20	162	327	2,333	38	96	97	609	1,607	112	0	112	39	73	5	69
B 20-30	112	257	2,778	25	64	208	404	2,128	165	0	165	35	130	8	122
T 30-40	110	320	3,848	250	140	298	519	3,148	255	0	255	38	217	14	203
O 40-60	121	349	5,944	63	338	356	721	4,592	381	0	381	42	339	21	317
T 60-100	74	200	5,452	99	367	220	516	4,448	379	0	379	25	354	22	332
100+	20	52	3,114	48	189	60	214	2,699	237	0	237	8	229	14	215
TOTAL	835	1,802	24,006	540	1,224	1,252	3,537	19,175	1,561	0	1,561	204	1,357	85	1,272

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX AFTER CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	43	113	-1,855	158	19	0	258	0	0	0	0	0	0	0
NEG <10	66	108	-254	85	37	0	327	47	4	0	4	1	3	0
0- 2	446	408	484	50	13	5	776	75	5	0	5	1	4	0
2- 4	606	529	1,814	8	17	9	1,267	647	33	0	33	15	18	1
4- 6	579	702	2,908	27	51	22	1,488	1,500	84	0	84	45	39	2
6- 8	563	777	3,946	13	52	54	1,737	2,283	135	0	135	65	70	4
8-10	515	912	4,643	32	70	98	1,743	2,857	179	0	179	90	89	5
10-12	511	905	5,631	20	109	156	1,868	3,590	235	0	235	102	133	8
12-14	489	888	6,365	57	105	224	1,898	4,229	284	0	284	110	174	11
14-16	454	867	6,791	19	173	274	1,819	4,581	318	0	318	113	204	13
16-18	409	805	6,944	30	185	333	1,672	4,849	346	0	346	108	238	15
18-20	373	794	7,083	45	121	361	1,664	5,020	367	0	367	113	254	16
20-22	344	786	7,230	30	135	420	1,479	5,233	388	0	388	107	282	18
22-24	325	760	7,483	43	149	478	1,419	5,488	415	0	415	108	306	19
24-26	293	680	7,336	25	107	533	1,309	5,412	415	0	415	100	315	20
26-28	265	596	7,146	26	158	559	1,297	5,192	403	0	403	88	315	20
28-30	267	657	7,736	62	216	591	1,339	5,666	443	0	443	91	352	22
30-32	238	640	7,382	26	198	579	1,214	5,416	425	0	425	88	337	21
32-34	197	504	6,507	33	257	514	1,004	4,765	377	0	377	71	306	19
34-36	204	529	7,128	58	241	566	1,016	5,380	430	0	430	71	360	23
36-38	208	580	7,669	24	272	562	1,141	5,739	461	0	461	77	384	24
38-40	195	523	7,609	47	253	549	1,129	5,724	463	0	463	69	394	25
40-45	386	1,116	16,372	52	427	1,094	2,215	12,695	1,038	0	1,038	137	900	56
45-50	328	922	15,586	25	604	958	2,170	11,879	980	0	980	114	865	54
50-55	261	742	13,679	96	555	773	1,827	10,628	882	0	882	95	787	49
55-60	194	558	11,132	80	475	578	1,432	8,727	730	0	730	72	657	41
60-70	259	772	16,734	125	795	758	2,254	13,052	1,102	0	1,102	107	995	62
70-80	127	376	9,452	31	365	376	1,228	7,513	640	0	640	53	587	37
80-90	90	249	7,574	29	416	264	789	6,135	527	1	528	41	487	31
90-100	51	122	4,800	85	314	149	634	3,788	327	0	327	36	291	18
100-125	67	172	7,485	76	326	195	751	6,288	547	0	547	41	506	32
125-150	39	101	5,285	38	120	116	548	4,540	398	0	398	37	361	23
150-200	40	109	6,979	53	255	120	735	5,922	522	0	522	49	473	30
200-300	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300-500	10	19	3,774	21	128	29	102	3,535	316	0	316	3	313	20
500+	10	23	8,756	138	64	30	449	8,350	749	0	749	3	746	47
NEGATIVE	109	221	-2,109	243	56	0	584	47	4	0	4	1	3	0
S 0-10	2,709	3,328	13,795	129	203	188	7,011	7,362	436	0	436	216	220	13
U 10-20	2,236	4,259	32,814	171	693	1,348	8,921	22,269	1,551	0	1,551	547	1,004	63
B 20-30	1,494	3,479	36,932	186	764	2,581	6,842	26,991	2,064	0	2,064	494	1,570	98
T 30-40	1,042	2,776	36,295	188	1,221	2,771	5,503	27,023	2,157	0	2,157	375	1,781	112
O 40-60	1,169	3,338	56,769	254	2,061	3,403	7,645	43,929	3,628	0	3,628	418	3,210	201
T 60-100	527	1,519	38,560	270	1,890	1,547	4,904	30,488	2,597	1	2,597	237	2,360	148
100+	175	450	34,379	381	918	516	2,731	30,595	2,706	0	2,706	142	2,563	161
TOTAL	9,461	19,370	247,434	1,822	7,805	12,353	44,143	188,705	15,141	1	15,142	2,431	12,711	796
														11,916

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE	
NEG >10	116	248	- 5,989	344	302	4	531	33	3	0	3	0	2	0	2
NEG <10	136	242	- 448	125	76	4	536	38	3	0	3	0	3	0	3
0- 2	1,229	972	1,387	78	114	9	1,974	179	11	0	11	2	9	0	8
2- 4	1,457	1,445	4,365	29	110	18	3,075	1,506	78	0	78	38	40	2	38
4- 6	1,347	1,793	6,742	21	125	68	3,091	3,626	202	0	202	105	97	6	91
6- 8	1,306	2,037	9,134	39	198	117	3,388	5,596	327	0	327	177	151	9	142
8-10	1,357	2,514	12,222	39	248	255	3,833	7,997	498	0	498	256	242	15	227
10-12	1,385	2,870	15,186	65	413	399	4,184	10,404	680	0	680	316	364	23	341
12-14	1,177	2,458	15,263	48	384	494	3,796	10,754	726	0	726	303	423	26	396
14-16	1,086	2,350	16,287	55	390	639	3,668	11,732	819	0	819	306	514	32	482
16-18	1,071	2,337	18,202	72	424	861	3,539	13,534	982	0	982	302	681	43	638
18-20	961	2,195	18,236	188	372	947	3,286	13,866	1,029	0	1,029	288	741	46	694
20-22	906	2,091	18,974	36	406	1,139	3,094	14,422	1,089	0	1,089	289	800	50	750
22-24	854	2,032	19,655	66	406	1,317	3,198	14,876	1,140	0	1,140	265	875	55	820
24-26	777	1,912	19,388	233	369	1,401	3,044	14,843	1,147	0	1,147	257	890	56	834
26-28	681	1,687	18,363	46	388	1,436	2,511	14,096	1,104	0	1,104	215	889	56	833
28-30	631	1,620	18,297	33	308	1,445	2,512	14,073	1,111	0	1,111	216	894	56	838
30-32	646	1,758	20,003	72	425	1,550	2,661	15,462	1,227	0	1,227	231	996	62	933
32-34	551	1,524	18,159	73	424	1,411	2,411	13,996	1,117	0	1,117	191	926	58	868
34-36	552	1,567	19,299	72	330	1,483	2,502	15,062	1,211	0	1,211	203	1,008	63	945
36-38	530	1,491	19,597	41	335	1,474	2,423	15,406	1,245	0	1,245	190	1,055	66	989
38-40	478	1,434	18,630	63	432	1,351	2,291	14,625	1,185	0	1,185	176	1,008	63	945
40-45	1,117	3,369	47,418	154	1,249	3,222	5,865	37,310	3,050	0	3,050	410	2,641	166	2,475
45-50	930	2,849	44,066	112	1,149	2,722	5,172	35,140	2,903	0	2,903	350	2,553	160	2,393
50-55	788	2,403	41,293	127	1,009	2,322	4,786	33,310	2,775	0	2,775	295	2,481	156	2,325
55-60	584	1,801	33,529	123	970	1,700	3,894	27,113	2,273	0	2,273	228	2,044	128	1,916
60-70	799	2,489	51,514	212	1,650	2,356	5,884	41,863	3,539	0	3,539	308	3,232	203	3,029
70-80	436	1,319	32,405	122	976	1,277	3,610	26,663	2,275	0	2,275	179	2,095	131	1,964
80-90	233	713	19,661	70	773	690	2,068	16,200	1,391	0	1,391	105	1,286	81	1,206
90-100	142	441	13,406	81	395	421	1,419	11,251	972	0	972	92	881	55	825
100-125	191	591	21,331	199	793	571	2,371	17,795	1,548	0	1,548	143	1,405	88	1,317
125-150	92	262	12,437	104	385	276	1,020	10,861	951	0	951	91	860	54	806
150-200	90	273	15,253	74	419	268	1,297	13,343	1,175	0	1,175	90	1,085	68	1,017
200-300	54	173	12,886	189	829	159	900	11,494	1,020	0	1,020	88	932	58	873
300-500	21	53	7,750	53	386	62	307	7,048	629	0	629	14	615	39	576
500+	12	33	10,242	50	77	36	704	9,474	850	0	850	11	839	53	786
NEGATIVE	252	490	-6,438	469	377	7	1,067	71	6	0	6	1	5	0	5
S 0-10	6,696	8,761	33,851	205	795	466	15,361	18,903	1,116	0	1,116	578	538	31	507
U 10-20	5,680	12,210	83,174	427	1,983	3,341	18,473	60,290	4,237	0	4,237	1,515	2,722	170	2,552
B 20-30	3,849	9,342	94,678	412	1,877	6,738	14,360	72,310	5,590	0	5,590	1,242	4,348	273	4,075
T 30-40	2,757	7,774	95,688	320	1,945	7,268	12,288	74,551	5,984	0	5,984	991	4,993	313	4,680
O 40-60	3,419	10,422	166,306	516	4,376	9,967	19,716	132,873	11,002	0	11,002	1,283	9,719	609	9,109
T 60-100	1,610	4,962	116,985	484	3,793	4,745	12,981	95,978	8,177	0	8,177	684	7,494	470	7,024
100+	460	1,385	79,898	669	2,888	1,372	6,599	70,016	6,172	0	6,172	437	5,736	360	5,376
TOTAL	24,723	55,346	664,143	3,502	18,036	33,903	100,844	524,993	42,284	0	42,284	6,729	35,554	2,226	33,328

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ----- ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	67	145	- 4,795	343	367	4	387	0	0	0	0	0	0	0
NEG <10	66	129	-240	4	48	0	247	0	0	0	0	0	0	0
0- 2	555	404	584	17	22	3	845	59	3	0	3	1	2	0
2- 4	590	505	1,747	22	20	8	1,253	613	32	0	32	15	17	1
4- 6	587	635	2,931	47	54	35	1,362	1,575	89	0	89	39	49	3
6- 8	562	732	3,916	30	99	65	1,613	2,322	139	0	139	60	79	5
8-10	467	740	4,167	24	112	100	1,436	2,623	166	0	166	75	91	6
10-12	453	821	4,993	47	153	147	1,466	3,334	220	0	220	93	127	8
12-14	393	745	5,109	33	197	191	1,337	3,521	242	0	242	85	158	10
14-16	378	775	5,663	14	206	220	1,539	3,802	263	0	263	94	168	11
16-18	315	677	5,348	24	186	243	1,342	3,744	269	0	269	83	186	12
18-20	321	645	6,100	40	222	361	1,148	4,439	332	0	332	83	249	16
20-22	309	688	6,491	16	220	381	1,132	4,794	363	0	363	86	277	17
22-24	269	657	6,170	5	126	387	1,076	4,610	351	0	351	84	267	17
24-26	311	749	7,778	24	127	570	1,276	5,842	449	0	449	99	350	22
26-28	269	654	7,255	40	153	570	1,123	5,469	426	0	426	86	340	21
28-30	262	651	7,582	3	170	603	1,064	5,752	452	0	452	90	362	23
30-32	273	706	8,471	48	191	673	1,244	6,410	507	0	507	95	412	26
32-34	249	709	8,228	17	152	634	1,162	6,307	501	0	501	92	409	26
34-36	239	637	8,361	29	190	660	1,101	6,439	517	0	517	80	437	27
36-38	246	689	9,095	37	265	689	1,230	6,948	559	0	559	87	472	30
38-40	215	623	8,392	21	203	604	1,093	6,513	528	0	528	78	449	28
40-45	481	1,400	20,441	85	542	1,377	2,620	15,989	1,307	0	1,307	176	1,132	71
45-50	387	1,229	18,368	79	535	1,135	2,336	14,455	1,194	0	1,194	159	1,036	65
50-55	335	1,033	17,556	101	611	988	2,141	13,917	1,158	0	1,158	141	1,017	64
55-60	258	800	14,778	69	451	758	1,809	11,850	993	0	993	102	891	56
60-70	357	1,118	23,075	134	685	1,056	2,531	18,938	1,603	0	1,603	153	1,449	91
70-80	177	555	13,145	48	372	524	1,482	10,815	922	0	922	85	837	52
80-90	99	269	8,390	54	348	296	1,002	6,819	586	0	586	65	520	33
90-100	61	166	5,756	22	185	180	574	4,838	418	0	418	33	385	24
100-125	69	191	7,654	103	190	206	801	6,561	571	0	571	56	515	32
125-150	39	140	5,409	39	184	114	568	4,582	401	0	401	98	303	19
150-200	26	91	4,546	58	262	78	333	3,931	346	0	346	51	296	19
200-300	22	87	5,347	66	93	66	406	4,848	430	0	430	41	389	24
300-500	0	0	0	0	0	0	0	0	0	0	0	0	0	0
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	133	274	-5,035	347	415	4	633	0	0	0	0	0	0	0
S 0-10	2,761	3,016	13,345	140	307	212	6,509	7,193	429	0	429	190	238	14
U 10-20	1,860	3,663	27,213	158	964	1,162	6,832	18,840	1,326	0	1,326	438	888	56
B 20-30	1,420	3,399	35,276	88	795	2,511	5,671	26,469	2,041	0	2,041	445	1,596	100
T 30-40	1,222	3,364	42,547	152	1,002	3,259	5,831	32,617	2,612	0	2,612	433	2,179	137
O 40-60	1,461	4,462	71,143	334	2,139	4,258	8,906	56,211	4,653	0	4,653	578	4,075	255
T 60-100	694	2,108	50,365	258	1,591	2,056	5,588	41,410	3,529	0	3,529	337	3,192	200
100+	167	541	27,725	325	911	496	2,321	24,322	2,141	0	2,141	270	1,871	117
TOTAL	9,718	20,827	262,579	1,802	8,124	13,959	42,291	207,061	16,731	0	16,731	2,691	14,040	879
														13,161

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	39	92	-3,074	1 13	0	155	0	0	0	0	0	0	0	0
NEG <10	40	70	-134	3 19	3	197	0	0	0	0	0	0	0	0
0- 2	199	157	230	3 7	1	354	15	1	0	1	0	1	0	1
2- 4	204	150	613	0 8	2	435	215	11	0	11	4	7	0	7
4- 6	166	190	834	8 8	8	428	437	25	0	25	12	13	1	12
6- 8	183	277	1,266	17 25	14	556	747	44	0	44	23	21	1	19
8-10	147	245	1,322	3 19	30	453	839	53	0	53	24	29	2	27
10-12	174	321	1,915	16 29	50	658	1,224	78	0	78	35	43	3	41
12-14	156	293	2,031	31 33	72	553	1,404	95	0	95	36	59	4	56
14-16	159	339	2,382	23 51	92	634	1,630	112	0	112	42	70	4	65
16-18	141	316	2,386	11 34	99	559	1,710	121	0	121	41	80	5	75
18-20	119	296	2,265	29 22	97	469	1,706	125	0	125	42	82	5	77
20-22	91	238	1,911	18 18	90	428	1,404	104	0	104	34	70	4	66
22-24	106	264	2,440	8 39	160	437	1,816	137	0	137	36	101	6	95
24-26	115	294	2,884	40 34	200	498	2,192	168	0	168	41	127	8	119
26-28	76	193	2,051	5 61	153	340	1,503	116	0	116	27	90	6	84
28-30	95	242	2,767	7 59	208	507	2,008	156	0	156	33	123	8	115
30-32	82	215	2,536	20 52	199	412	1,893	150	0	150	26	123	8	116
32-34	64	167	2,115	8 53	170	303	1,597	126	0	126	21	105	7	98
34-36	58	165	2,025	24 53	157	278	1,561	124	0	124	20	104	7	97
36-38	77	219	2,846	6 56	219	371	2,206	178	0	178	28	149	9	140
38-40	66	184	2,572	4 82	192	305	1,997	162	0	162	23	139	9	130
40-45	132	392	5,583	24 436	378	752	4,247	347	0	347	48	299	19	280
45-50	120	359	5,701	40 146	348	778	4,469	369	0	369	43	325	20	305
50-55	80	256	4,190	36 121	236	539	3,330	277	0	277	35	242	15	227
55-60	57	192	3,258	2 77	171	322	2,690	225	0	225	27	198	12	186
60-70	61	198	3,930	6 128	183	440	3,185	269	0	269	30	239	15	224
70-80	54	156	4,053	27 192	162	441	3,284	280	0	280	23	258	16	242
80-90	31	87	2,599	10 83	93	324	2,110	182	0	182	13	169	11	158
90-100	10	27	946	28 67	30	80	797	69	0	69	6	63	4	59
100-125	23	65	2,537	17 153	66	318	2,042	177	0	177	25	152	10	143
125-150	11	34	1,517	0 60	33	173	1,250	109	0	109	9	100	6	94
150-200	10	35	1,677	20 10	30	186	1,470	129	0	129	15	114	7	107
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	79	162	-3,208	4 32	3	352	0	0	0	0	0	0	0	0
S 0-10	899	1,019	4,264	32 67	55	2,226	2,252	134	0	134	64	70	4	66
U 10-20	749	1,565	10,979	109 169	410	2,873	7,675	531	0	531	195	335	21	314
B 20-30	483	1,231	12,053	77 211	811	2,210	8,922	681	0	681	171	510	32	478
T 30-40	347	950	12,094	61 296	937	1,669	9,254	739	0	739	119	520	39	581
O 40-60	389	1,199	18,733	103 780	1,133	2,391	14,737	1,218	0	1,218	154	1,064	67	997
T 60-100	156	468	11,528	72 471	468	1,285	9,376	800	0	800	71	729	46	683
100+	52	158	8,515	80 256	153	789	7,421	653	0	653	82	571	36	535
TOTAL	3,154	6,752	74,957	538 2,282	3,970	13,795	59,637	4,755	0	4,755	857	3,899	244	3,654

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX AFTER CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	32	68	-11,924	3	23	0	148	0	0	0	0	0	0	0
NEG <10	46	78	-1127	6	18	0	157	2	0	0	0	0	0	0
0- 2	509	371	568	9	11	5	794	64	4	0	4	1	3	0
2- 4	497	427	1,485	6	25	5	1,023	521	27	0	27	12	15	1
4- 6	507	587	2,515	14	37	27	1,222	1,331	74	0	74	37	37	2
6- 8	476	692	3,321	9	63	48	1,332	1,969	116	0	116	57	59	4
8-10	480	804	4,341	38	76	104	1,488	2,781	175	0	175	83	92	6
10-12	497	980	5,476	34	100	142	1,666	3,633	236	0	236	111	126	8
12-14	443	928	5,751	11	111	178	1,616	3,920	262	0	262	113	149	9
14-16	436	910	6,544	19	174	269	1,597	4,586	319	0	319	115	205	13
16-18	339	718	5,748	40	152	288	1,255	4,114	296	0	296	93	204	13
18-20	303	714	5,743	37	132	277	1,257	4,148	304	0	304	89	215	13
20-22	279	629	5,858	20	164	350	1,190	4,227	317	0	317	88	229	14
22-24	265	594	6,108	16	116	402	1,176	4,449	338	0	338	82	256	16
24-26	240	581	5,997	20	112	426	1,111	4,398	335	0	335	83	253	16
26-28	208	492	5,611	25	151	438	930	4,117	318	0	318	73	245	15
28-30	210	523	6,088	11	86	488	975	4,562	358	0	358	72	285	18
30-32	225	541	6,973	17	200	561	1,045	5,210	414	0	414	77	337	21
32-34	208	551	6,875	31	206	545	955	5,199	416	0	416	73	342	21
34-36	226	595	7,920	49	309	609	1,169	5,907	474	0	474	80	394	25
36-38	202	495	7,481	16	190	573	1,037	5,697	462	0	462	63	399	25
38-40	186	508	7,245	11	192	537	983	5,544	449	0	449	70	379	24
40-45	393	1,157	16,698	49	492	1,132	2,096	13,044	1,067	0	1,067	140	927	58
45-50	345	998	16,413	57	553	1,013	2,008	12,896	1,062	0	1,062	122	940	59
50-55	308	948	16,132	92	470	914	1,985	12,854	1,070	0	1,070	125	946	59
55-60	237	714	13,585	54	512	700	1,697	10,763	902	0	902	86	816	51
60-70	328	931	21,175	123	675	975	2,447	17,201	1,455	0	1,455	127	1,328	83
70-80	196	611	14,570	68	485	581	1,714	11,860	1,011	0	1,011	88	924	58
80-90	97	274	8,196	55	296	288	1,001	6,666	572	0	572	52	521	33
90-100	60	179	5,694	54	280	177	787	4,513	389	0	389	29	360	23
100-125	70	191	7,786	86	387	207	805	6,474	563	0	563	37	526	33
125-150	38	119	5,076	34	150	114	467	4,379	384	0	384	83	300	19
150-200	36	111	6,110	33	194	107	482	5,359	472	0	472	69	404	25
200-300	19	53	4,599	47	111	57	336	4,142	367	0	367	40	327	21
300-500	0	0	0	0	0	0	0	0	0	0	0	0	0	0
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	78	146	-2,051	9	41	0	305	2	0	0	0	0	0	0
S 0-10	2,469	2,881	12,231	76	212	190	5,858	6,666	395	0	395	189	205	12
U 10-20	2,018	4,250	29,263	141	669	1,154	7,391	20,402	1,418	0	1,418	520	899	56
B 20-30	1,202	2,819	29,662	92	628	2,104	5,381	21,752	1,666	0	1,666	398	1,267	79
T 30-40	1,047	2,690	36,493	124	1,097	2,825	5,188	27,557	2,214	0	2,214	364	1,851	116
O 40-60	1,283	3,817	62,828	252	2,027	3,758	7,787	49,558	4,101	0	4,101	472	3,629	228
T 60-100	681	1,995	49,635	300	1,736	2,020	5,948	40,240	3,428	0	3,428	295	3,133	196
100+	176	510	29,445	210	960	524	2,563	25,607	2,255	0	2,255	275	1,980	124
TOTAL	8,954	19,108	247,504	1,204	7,370	12,576	40,421	191,783	15,477	0	15,477	2,514	12,964	812
														12,152

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE	
NEG >10	293	655	-32,709	497	492	8	4,063	41	3	0	3	1	3	0	2
NEG <10	452	675	-11,196	44	182	10	2,019	2	0	0	0	0	0	0	0
0-2	6,692	4,019	7,202	149	272	116	9,165	1,080	61	0	61	10	51	1	50
2-4	7,060	5,126	21,070	99	297	168	13,653	8,270	437	0	437	160	277	12	265
4-6	6,252	6,197	31,141	194	435	443	14,121	17,453	994	0	994	406	589	34	555
6-8	5,754	7,410	40,219	127	573	776	15,255	24,987	1,510	0	1,510	609	901	56	845
8-10	5,441	8,308	48,927	250	774	1,449	15,522	32,081	2,070	0	2,070	810	1,260	78	1,182
10-12	5,618	9,658	61,760	213	1,090	2,200	17,698	41,957	2,832	0	2,832	1,047	1,785	111	1,674
12-14	5,618	10,123	72,942	460	1,228	3,089	18,080	51,555	3,594	0	3,594	1,166	2,428	152	2,276
14-16	5,566	10,093	83,404	283	1,398	4,193	18,453	60,317	4,349	0	4,349	1,233	3,117	195	2,922
16-18	5,153	9,425	87,653	245	1,275	5,000	17,495	64,444	4,777	0	4,777	1,163	3,615	226	3,388
18-20	5,023	9,278	95,359	234	1,300	5,922	18,064	70,678	5,341	0	5,341	1,167	4,174	261	3,912
20-22	4,769	9,028	100,091	304	1,415	6,758	18,086	74,346	5,705	0	5,705	1,142	4,564	286	4,278
22-24	4,443	8,327	102,127	496	1,525	7,766	17,074	76,591	5,972	0	5,972	1,055	4,916	308	4,608
24-26	4,078	8,000	101,892	345	1,565	8,151	16,474	76,315	5,997	0	5,997	1,015	4,982	312	4,670
26-28	3,805	7,565	102,778	202	1,709	8,349	16,189	76,810	6,092	0	6,092	962	5,130	322	4,808
28-30	3,623	7,509	105,054	192	1,968	8,417	16,549	78,420	6,256	0	6,256	956	5,300	332	4,968
30-32	3,437	7,599	106,537	160	2,162	8,283	17,093	79,266	6,344	0	6,344	966	5,378	337	5,041
32-34	3,260	7,293	107,552	283	2,162	8,304	17,026	80,420	6,478	0	6,478	927	5,551	348	5,203
34-36	3,263	7,633	114,165	212	2,267	8,620	17,736	85,796	6,944	0	6,944	960	5,984	375	5,608
36-38	3,156	7,570	116,751	317	2,654	8,520	18,314	87,761	7,137	0	7,137	946	6,191	388	5,803
38-40	3,107	7,559	121,180	365	2,833	8,599	19,159	91,050	7,433	0	7,433	935	6,498	407	6,091
40-45	7,142	18,600	303,210	674	6,899	20,129	46,582	230,450	18,918	0	18,918	2,286	16,632	1,043	15,589
45-50	6,310	17,416	299,478	521	6,943	18,082	46,607	228,497	18,908	0	18,908	2,134	16,774	1,052	15,722
50-55	5,799	16,603	304,200	637	7,276	16,811	46,539	234,314	19,523	0	19,523	2,050	17,472	1,096	16,377
55-60	5,142	15,178	295,376	633	6,733	14,958	44,548	229,855	19,268	0	19,268	1,864	17,403	1,091	16,312
60-70	7,974	24,192	516,092	1,063	11,020	23,386	77,708	405,190	34,224	0	34,224	2,964	31,260	1,960	29,300
70-80	5,602	17,101	418,297	616	7,997	16,464	60,830	333,677	28,448	0	28,448	2,086	26,362	1,653	24,709
80-90	3,709	11,616	314,029	483	5,342	10,925	44,491	253,781	21,784	0	21,784	1,432	20,352	1,276	19,076
90-100	2,500	7,743	236,467	539	4,626	7,364	33,527	191,624	16,533	0	16,533	965	15,568	976	14,592
100-125	3,435	10,732	380,484	1,318	6,885	10,148	50,220	314,915	27,362	0	27,362	1,379	25,983	1,629	24,354
125-150	1,554	4,783	211,455	985	4,008	4,606	24,780	179,213	15,689	0	15,689	628	15,061	944	14,117
150-200	1,517	4,815	259,079	995	4,736	4,507	26,785	224,087	19,736	0	19,736	677	19,059	1,195	17,864
200-300	993	3,128	238,407	1,125	4,614	2,960	21,267	210,787	18,689	0	18,689	548	18,141	1,137	17,004
300-500	470	1,398	176,268	740	3,215	1,405	11,849	160,539	14,317	0	14,317	262	14,055	881	13,173
500+	262	724	330,311	2,321	8,655	779	20,691	302,900	27,189	0	27,189	606	26,583	1,667	24,916
NEGATIVE	745	1,330	-33,905	541	674	18	6,082	43	3	0	3	1	3	0	3
S 0-10	31,199	31,060	148,560	819	2,351	2,953	67,716	83,871	5,072	0	5,072	1,994	3,078	181	2,898
U 10-20	26,978	48,577	401,119	1,436	6,290	20,403	89,790	288,951	20,894	0	20,894	5,776	15,118	946	14,172
B 20-30	20,718	40,429	511,942	1,539	8,182	39,441	84,372	382,482	30,022	0	30,022	5,130	24,892	1,561	23,332
T 30-40	16,223	37,654	566,185	1,338	12,078	42,326	89,328	424,293	34,336	1	34,337	4,735	29,603	1,856	27,747
O 40-60	24,393	67,797	1,202,264	2,465	27,851	69,980	184,276	923,116	76,617	0	76,617	8,335	68,282	4,281	64,000
T 60-100	19,785	60,652	1,484,885	2,701	28,985	58,138	216,556	1,184,271	100,989	0	100,989	7,447	93,542	5,865	87,677
100+	8,231	25,580	1,596,004	7,484	32,113	24,404	155,592	1,392,441	122,981	0	122,981	4,100	118,881	7,454	111,427
TOTAL	148,272	313,079	5,877,053	18,323	118,525	257,663	893,712	4,679,468	390,914	1	390,915	37,517	353,398	22,143	331,255

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX AFTER CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE	
NEG >10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
NEG <10	17	40	-75	0	38	0	59	0	0	0	0	0	0	0	
0- 2	54	38	52	8	2	0	88	8	1	0	1	0	0	0	
2- 4	40	42	115	2	2	1	104	31	2	0	2	1	0	1	
4- 6	33	41	159	0	4	1	87	70	4	0	4	2	0	2	
6- 8	38	56	273	0	3	3	131	139	8	0	8	4	0	3	
8-10	41	77	368	0	5	6	146	212	12	0	12	8	4	4	
10-12	34	64	372	0	4	8	148	236	15	0	15	8	0	7	
12-14	31	65	404	0	5	11	137	259	17	0	17	7	10	10	
14-16	26	63	388	0	2	10	109	267	18	0	18	7	10	10	
16-18	20	44	336	0	2	11	85	238	16	0	16	5	11	10	
18-20	35	88	665	7	25	30	122	498	36	0	36	11	25	24	
20-22	20	32	413	0	1	31	68	314	24	0	24	5	19	18	
22-24	18	39	412	0	3	27	96	286	21	0	21	6	15	14	
24-26	10	22	253	0	1	21	33	198	15	0	15	3	13	12	
26-28	28	69	756	11	18	55	110	584	45	0	45	9	36	34	
28-30	11	32	320	0	3	22	49	246	19	0	19	4	15	14	
30-32	12	32	374	0	9	27	75	263	20	0	20	5	16	15	
32-34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34-36	10	34	349	0	10	25	61	253	20	0	20	4	16	15	
36-38	12	27	443	0	11	35	61	336	27	0	27	3	24	22	
38-40	11	31	430	1	13	32	55	331	27	0	27	5	22	21	
40-45	19	62	797	0	42	55	110	589	48	0	48	8	40	38	
45-50	18	47	853	0	25	54	108	666	55	0	55	6	49	46	
50-55	13	40	678	3	68	36	58	519	43	0	43	5	38	36	
55-60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
60-70	12	30	764	1	27	36	63	638	54	0	54	8	46	43	
70-80	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
80-90	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
90-100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
100-125	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
125-150	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	
200-300	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	
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
NEGATIVE	25	62	-409	0	43	0	83	0	0	0	0	0	0	0	
S 0-10	206	254	966	10	16	11	555	460	26	0	26	16	11	10	
U 10-20	146	324	2,165	7	38	70	600	1,498	103	0	103	39	64	60	
B 20-30	87	194	1,154	11	25	155	356	1,628	124	0	124	26	98	92	
T 30-40	54	159	1,894	6	46	140	284	1,429	114	0	114	21	93	87	
O 40-60	57	172	2,734	17	137	166	315	2,132	176	0	176	22	154	144	
T 60-100	26	63	1,968	15	152	78	165	1,588	136	0	136	12	124	116	
100+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	608	1,241	12,868	82	587	642	2,418	9,940	785	0	785	137	648	41	608

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE	
NEG >10	99	225	-8,822	152	97	3	653	3	0	0	0	0	0	0	
NEG <10	124	225	-355	27	19	0	510	9	1	0	1	0	0	0	
0- 2	1,397	978	1,498	72	41	21	2,123	200	12	0	12	2	9	0	
2- 4	1,667	1,376	5,018	23	60	22	3,453	1,856	96	0	96	39	57	2	
4- 6	1,508	1,731	7,522	48	74	90	3,820	3,927	219	0	219	101	118	7	
6- 8	1,439	2,055	10,043	70	125	154	3,957	6,076	362	0	362	169	193	12	
8-10	1,287	2,188	11,581	24	142	287	4,094	7,348	464	0	464	212	252	16	
10-12	1,285	2,455	14,106	49	219	392	4,319	9,357	613	0	613	272	341	21	
12-14	1,292	2,545	16,740	75	296	567	4,757	11,369	769	0	769	299	469	29	
14-16	1,187	2,491	17,781	37	352	715	4,491	12,434	869	0	869	302	568	36	
16-18	1,097	2,342	18,621	78	303	883	4,272	13,344	961	0	961	301	660	41	
18-20	982	2,130	18,644	70	333	964	4,141	13,457	991	0	991	273	717	45	
20-22	907	1,984	19,041	94	318	1,135	3,835	13,913	1,048	0	1,048	251	796	50	
22-24	841	1,887	19,326	80	353	1,308	3,557	14,196	1,083	0	1,083	255	828	52	
24-26	785	1,900	19,631	39	369	1,413	3,439	14,480	1,116	0	1,116	258	858	54	
26-28	787	1,919	21,270	50	354	1,612	3,619	15,786	1,230	0	1,230	246	984	62	
28-30	778	2,042	22,542	72	379	1,718	3,716	16,821	1,321	0	1,321	261	1,060	66	
30-32	682	1,782	21,128	86	442	1,643	3,255	15,897	1,262	0	1,262	229	1,033	65	
32-34	735	2,045	24,265	141	563	1,811	3,878	18,155	1,445	0	1,445	259	1,186	74	
34-36	684	1,956	23,916	39	480	1,784	3,681	18,012	1,441	0	1,441	244	1,198	75	
36-38	638	1,817	23,584	70	510	1,747	3,645	17,773	1,431	0	1,431	225	1,206	76	
38-40	628	1,919	24,498	105	648	1,731	3,791	18,449	1,490	0	1,490	237	1,253	79	
40-45	1,414	4,223	59,960	189	1,350	4,033	9,230	45,563	3,712	0	3,712	521	3,191	200	
45-50	1,226	3,810	58,116	242	1,146	3,562	8,489	45,161	3,725	0	3,725	471	3,253	204	
50-55	1,060	3,313	55,528	91	1,262	3,089	8,200	43,095	3,578	0	3,578	412	3,167	199	
55-60	823	2,535	47,282	102	1,163	2,431	6,710	37,081	3,103	0	3,103	309	2,795	175	
60-70	1,200	3,728	77,588	173	2,411	3,545	10,881	61,036	5,149	0	5,149	459	4,691	294	
70-80	634	1,929	47,220	207	1,593	1,874	6,631	37,344	3,180	0	3,180	245	2,935	184	
80-90	362	1,063	30,580	109	802	1,060	4,182	24,645	2,114	0	2,114	136	1,978	124	
90-100	232	708	21,930	147	521	687	2,893	17,976	1,552	0	1,552	93	1,458	91	
100-125	311	976	34,502	114	930	924	4,400	28,363	2,463	0	2,463	156	2,307	145	
125-150	158	468	21,514	101	564	462	2,595	17,994	1,575	0	1,575	65	1,510	95	
150-200	130	437	22,359	91	523	389	2,364	19,173	1,689	0	1,689	69	1,620	102	
200-300	112	329	26,667	197	376	333	2,113	24,041	2,132	0	2,132	50	2,083	131	
300-500	43	129	15,697	123	245	129	1,157	14,290	1,274	0	1,274	22	1,252	78	
500+	32	81	61,987	387	2,827	96	2,486	56,965	5,118	0	5,118	185	4,934	309	
NEGATIVE	223	450	-9,177	179	116	4	1,163	13	1	0	1	0	0	0	
S 0-10	7,298	8,328	35,662	237	441	574	17,448	19,408	1,153	0	1,153	524	630	37	
U 10-20	5,843	11,963	85,892	308	1,503	3,521	21,980	59,960	4,203	0	4,203	1,447	2,756	172	
B 20-30	4,098	9,732	101,811	335	1,774	7,186	18,167	75,197	5,798	0	5,798	1,272	4,526	284	
T 30-40	3,367	9,519	117,391	440	2,643	8,715	18,249	88,287	7,070	0	7,070	1,195	5,875	368	
O 40-60	4,523	13,881	220,887	624	4,921	13,114	32,629	170,900	14,118	0	14,118	1,713	12,406	778	
T 60-100	2,428	7,428	177,318	636	5,327	7,166	24,587	141,001	11,995	0	11,995	933	11,062	694	
100+	786	2,420	182,726	1,012	5,465	2,333	15,114	160,825	14,251	0	14,251	546	13,705	859	
TOTAL	28,566	63,721	912,508	3,771	22,191	42,612	149,337	715,591	58,589	0	58,589	7,629	50,960	3,192	47,768

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS ----- ADDS	OR ADJUSTMENTS ----- SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	97	226	-11,697	355	488	0	126	0	0	0	0	0	0	0	0
NEG <10	244	592	-743	39	120	0	58	2	0	0	0	0	0	0	0
0- 2	3,791	7,022	3,158	76	182	15	1,569	1,819	94	10	104	29	75	1	74
2- 4	2,469	4,441	7,350	22	210	54	2,346	4,717	244	3	246	83	163	8	155
4- 6	2,010	3,780	10,008	24	174	120	2,627	7,020	389	0	389	126	263	16	247
6- 8	1,633	3,258	11,393	3	141	200	2,604	8,260	488	8	496	143	353	22	331
8-10	1,434	3,016	12,906	6	137	320	2,608	9,630	610	17	627	158	469	29	440
10-12	1,354	2,909	14,839	9	130	454	2,918	11,153	737	11	749	177	571	36	536
12-14	1,400	3,005	18,193	20	166	684	3,198	13,839	944	26	970	204	767	48	719
14-16	1,390	3,060	20,853	32	251	846	3,481	15,997	1,131	15	1,146	225	922	58	864
16-18	1,409	3,197	23,964	5	271	1,039	3,867	18,389	1,328	17	1,345	244	1,101	69	1,032
18-20	1,478	3,368	28,041	15	289	1,300	4,349	21,747	1,608	39	1,647	276	1,371	86	1,285
20-22	1,517	3,595	31,861	56	299	1,572	4,775	24,840	1,872	0	1,872	292	1,580	99	1,481
22-24	1,510	3,675	34,710	9	367	1,842	5,161	26,853	2,050	68	2,117	301	1,816	114	1,702
24-26	1,432	3,447	35,804	22	270	2,084	5,147	27,926	2,166	0	2,166	297	1,868	117	1,751
26-28	1,363	3,490	36,796	7	250	2,044	5,422	28,624	2,231	0	2,231	301	1,931	121	1,810
28-30	1,351	3,540	39,154	11	594	2,202	5,703	30,253	2,385	0	2,385	314	2,071	130	1,941
30-32	1,301	3,411	40,321	10	433	2,192	6,050	31,204	2,478	0	2,478	303	2,175	136	2,039
32-34	1,172	3,207	38,683	43	451	2,054	5,565	30,248	2,418	0	2,418	288	2,130	134	1,996
34-36	1,227	3,303	42,943	14	964	2,232	6,385	33,084	2,662	0	2,662	303	2,359	148	2,211
36-38	1,165	3,332	43,083	6	592	2,250	6,404	33,472	2,709	37	2,745	312	2,433	153	2,280
38-40	997	2,837	38,889	16	554	1,962	5,841	30,200	2,455	0	2,455	265	2,190	137	2,053
40-45	2,176	6,455	92,287	82	1,273	4,434	13,957	72,101	5,902	43	5,945	623	5,322	334	4,988
45-50	1,681	5,169	79,587	41	924	3,645	12,092	62,515	5,168	0	5,168	525	4,643	291	4,352
50-55	1,226	3,720	64,258	12	725	2,740	9,782	50,722	4,226	0	4,226	377	3,849	241	3,608
55-60	909	2,882	52,115	83	1,036	2,122	7,582	41,260	3,459	0	3,459	304	3,155	198	2,957
60-70	1,171	3,760	75,620	28	1,039	2,835	10,936	60,785	5,139	0	5,139	397	4,742	297	4,445
70-80	678	2,142	50,389	66	1,183	1,665	6,971	40,683	3,470	0	3,470	227	3,243	203	3,040
80-90	368	1,135	31,226	16	529	914	4,226	25,509	2,191	0	2,191	121	2,071	130	1,941
90-100	198	607	18,733	1	322	480	2,381	15,516	1,339	0	1,339	65	1,275	80	1,195
100-125	217	615	24,117	11	1,115	492	2,797	20,016	1,740	0	1,740	62	1,679	105	1,573
125-150	95	292	12,906	60	260	198	1,747	10,736	938	0	938	29	909	57	852
150-200	80	226	13,705	69	161	166	1,364	12,062	1,064	0	1,064	35	1,029	65	964
200-300	73	222	17,832	37	460	132	1,484	15,785	1,384	0	1,384	42	1,342	84	1,258
300-500	41	109	15,172	27	175	79	913	14,018	1,250	0	1,250	38	1,212	76	1,136
500+	38	102	62,750	71	9,046	63	2,572	54,240	4,871	0	4,871	199	4,673	293	4,380
NEGATIVE	341	818	-12,441	394	609	0	184	2	0	0	0	0	0	0	0
S 0-10	11,337	21,517	44,815	131	845	709	11,753	31,446	1,824	38	1,863	539	1,324	76	1,248
U 10-20	7,031	15,539	105,890	82	1,107	4,324	17,812	81,124	5,748	110	5,857	1,125	4,732	297	4,435
B 20-30	7,173	17,747	178,325	106	1,779	9,744	26,209	138,496	10,704	68	10,772	1,506	9,266	581	8,685
T 30-40	5,862	16,090	203,919	89	2,993	10,690	30,245	158,208	12,722	37	12,759	1,472	11,287	708	10,579
O 40-60	5,992	18,226	288,247	219	3,957	12,941	43,413	226,598	18,755	43	18,798	1,829	16,968	1,064	15,904
T 60-100	2,415	7,644	175,968	113	3,073	5,894	24,513	142,494	12,140	0	12,140	809	11,331	710	10,620
100+	544	1,566	146,483	275	11,217	1,130	10,876	126,858	11,247	0	11,247	403	10,844	680	10,164
TOTAL	40,695	99,147	1,131,204	1,408	25,580	45,431	165,005	905,224	73,139	295	73,434	7,684	65,750	4,116	61,635

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE
NEG >10	247	617	-29,466	304 13,482	0	155	0	0	0	0	0	0	0	0
NEG <10	478	1,130	-11,414	172 433	1	62	101	8	0	8	0	7	0	7
0-2	3,818	7,229	3,217	112 298	15	1,761	2,063	110	1	111	29	83	1	82
2-4	2,647	4,911	7,807	443 1,008	49	2,841	5,109	275	3	279	87	192	10	182
4-6	2,019	3,975	10,029	40 234	107	2,687	7,067	405	0	405	123	282	17	265
6-8	1,526	3,042	10,614	63 381	166	2,593	7,798	478	6	484	125	359	22	336
8-10	1,398	3,029	12,541	187 311	264	2,754	9,424	610	0	610	150	460	29	431
10-12	1,145	2,451	12,546	98 308	335	2,393	9,470	634	0	634	139	495	31	464
12-14	993	2,176	12,901	69 402	388	2,365	9,798	677	0	677	142	536	34	502
14-16	846	1,918	12,655	21 297	421	2,234	9,678	688	0	688	126	562	35	526
16-18	761	1,730	12,913	113 612	491	2,141	9,813	719	0	719	118	601	38	563
18-20	617	1,458	11,698	32 446	460	1,954	8,867	657	0	657	105	551	35	517
20-22	559	1,314	11,719	23 309	524	1,893	9,046	683	21	704	97	608	38	570
22-24	510	1,220	11,721	12 257	543	1,793	9,044	697	22	719	92	628	39	588
24-26	469	1,168	11,728	51 337	563	1,800	9,000	700	0	700	94	605	38	568
26-28	447	1,103	12,040	10 395	630	1,725	9,393	741	0	741	91	649	41	608
28-30	358	883	10,376	23 229	523	1,536	8,074	639	0	639	73	566	35	531
30-32	323	820	10,012	3 325	507	1,483	7,648	610	0	610	74	536	34	503
32-34	349	898	11,515	9 328	544	1,551	9,036	721	0	721	75	647	41	606
34-36	289	763	10,115	16 313	422	1,313	8,093	655	0	655	62	593	37	556
36-38	248	708	9,178	11 442	415	1,187	7,143	579	0	579	61	518	32	486
38-40	246	632	9,583	52 231	441	1,415	7,509	614	0	614	59	555	35	520
40-45	502	1,351	21,312	46 881	916	2,873	16,751	1,384	42	1,426	119	1,307	82	1,225
45-50	364	1,021	17,256	58 520	687	2,443	13,593	1,129	0	1,129	101	1,027	64	963
50-55	263	741	13,742	59 450	493	1,833	11,013	921	0	921	70	851	53	798
55-60	175	476	10,059	29 375	357	1,566	7,775	654	0	654	46	608	38	570
60-70	234	650	15,195	55 587	440	2,004	12,329	1,042	0	1,042	63	979	61	917
70-80	177	499	13,197	29 402	317	1,622	10,875	931	0	931	43	888	56	832
80-90	109	269	9,205	4 168	197	1,141	7,675	662	0	662	26	636	40	596
90-100	67	185	6,330	95 76	116	1,154	5,368	462	0	462	15	447	28	419
100-125	101	270	11,272	21 637	180	1,198	9,328	811	0	811	34	776	49	728
125-150	53	121	7,264	61 337	73	681	6,221	546	0	546	21	525	33	492
150-200	58	148	10,058	184 732	76	1,274	8,257	727	0	727	20	707	44	663
200-300	50	144	12,119	23 346	63	1,113	10,601	940	0	940	17	924	58	866
300-500	29	64	10,593	38 447	37	703	9,433	842	0	842	8	834	52	782
500+	40	95	91,919	655 2,041	62	1,587	88,867	7,988	0	7,988	79	7,909	496	7,413
NEGATIVE	725	1,747	-30,880	476 13,915	1	217	101	8	0	8	0	7	0	7
S 0-10	11,408	22,186	44,207	845 2,233	600	12,637	31,461	1,878	10	1,889	514	1,375	79	1,296
U 10-20	4,362	9,733	62,712	333 2,065	2,095	11,087	47,627	3,375	0	3,375	631	2,744	172	2,572
B 20-30	2,343	5,688	57,584	119 1,527	2,784	8,747	44,557	3,460	44	3,503	447	3,056	192	2,865
T 30-40	1,455	3,821	50,403	91 1,638	2,330	6,948	39,428	3,179	0	3,179	330	2,850	179	2,671
O 40-60	1,304	3,589	62,368	191 2,227	2,453	8,715	49,131	4,087	42	4,129	336	3,793	238	3,555
T 60-100	587	1,603	43,926	184 1,232	1,070	5,921	36,247	3,096	0	3,096	146	2,950	185	2,765
100+	331	842	143,226	983 4,540	492	6,556	132,707	11,853	0	11,853	179	11,675	732	10,943
TOTAL	22,515	49,209	433,545	3,222 29,376	11,825	60,828	381,260	30,936	96	31,033	2,582	28,451	1,777	26,674

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX AFTER CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE	
NEG >10	347	817	-54,492	4,022	10,252	2	307	344	30	0	30	30	1	0	1
NEG <10	798	1,705	-2,581	185	857	1	90	81	7	0	7	1	5	0	5
0- 2	3,856	6,837	2,665	248	1,184	18	1,948	1,650	92	1	93	38	55	1	54
2- 4	2,210	3,728	6,521	78	186	47	3,212	4,121	229	0	229	97	133	7	126
4- 6	1,726	3,012	8,496	28	307	82	3,910	5,672	331	0	331	136	195	12	183
6- 8	1,452	2,634	10,070	544	357	142	2,949	7,508	479	0	479	213	265	16	249
8-10	1,098	2,144	9,847	94	349	211	2,998	6,975	455	0	455	173	281	18	264
10-12	917	1,770	10,065	184	811	265	2,170	7,274	497	0	497	177	321	20	301
12-14	719	1,460	9,304	91	666	277	2,183	6,692	471	0	471	167	304	19	285
14-16	635	1,243	9,503	34	468	339	2,031	6,901	500	0	500	143	357	22	335
16-18	469	1,021	7,948	372	480	287	1,606	5,992	443	0	443	124	318	20	298
18-20	402	861	7,613	9	385	282	1,541	5,560	416	0	416	117	299	19	281
20-22	379	807	7,957	29	887	336	1,506	5,945	453	0	453	138	315	20	295
22-24	352	799	8,094	8	513	340	1,412	5,859	454	0	454	132	323	20	302
24-26	268	574	6,697	5	1,690	293	1,265	4,856	377	0	377	103	274	17	257
26-28	292	663	7,871	124	460	360	1,333	5,924	467	0	467	150	317	20	297
28-30	231	521	6,691	36	330	291	1,200	4,904	390	0	390	107	283	18	265
30-32	188	436	5,819	54	202	291	1,024	4,364	350	0	350	82	268	17	251
32-34	181	417	5,978	11	178	251	1,061	4,478	361	0	361	93	269	17	252
34-36	156	350	5,463	15	119	232	1,063	4,091	332	0	332	83	249	16	233
36-38	127	297	4,701	10	317	182	814	3,411	276	0	276	70	206	13	193
38-40	149	391	5,814	13	183	196	937	4,502	369	0	369	142	227	14	213
40-45	257	636	10,871	66	387	393	2,022	8,201	678	0	678	201	477	30	447
45-50	203	442	9,606	135	473	308	2,000	7,071	589	0	589	192	397	25	372
50-55	188	455	9,863	151	766	312	1,866	7,543	630	0	630	189	441	28	413
55-60	133	359	7,641	30	523	220	1,303	5,878	496	0	496	142	355	22	333
60-70	186	431	12,057	76	841	295	1,892	9,256	787	0	787	302	485	30	455
70-80	112	262	8,396	126	547	174	1,493	6,309	537	0	537	216	321	20	301
80-90	87	212	7,348	234	728	127	1,331	5,519	472	0	472	210	262	16	246
90-100	70	161	6,636	41	332	111	1,035	5,259	456	0	456	208	247	16	232
100-125	108	266	12,032	42	399	162	1,852	9,710	844	0	844	328	516	32	483
125-150	51	143	6,974	24	194	65	990	5,738	503	0	503	271	232	15	217
150-200	75	203	12,763	64	364	105	1,613	10,723	946	0	946	517	428	27	402
200-300	68	190	16,194	85	574	112	2,286	13,305	1,180	0	1,180	642	538	34	505
300-500	39	90	15,003	25	5,368	61	1,720	12,514	1,117	0	1,117	598	519	33	487
500+	59	163	66,164	116	5,757	91	7,198	56,775	5,094	0	5,094	3,740	1,355	85	1,270
NEGATIVE	1,145	2,522	-57,073	4,207	11,109	3	398	425	37	0	37	31	6	0	6
S 0-10	10,342	18,355	37,599	991	2,383	499	15,018	25,926	1,585	1	1,586	657	930	53	876
U 10-20	3,142	6,355	44,433	689	2,809	1,451	9,531	32,418	2,327	0	2,327	727	1,600	100	1,500
B 20-30	1,522	3,364	37,311	202	3,881	1,619	6,715	27,488	2,141	0	2,141	630	1,511	95	1,417
T 30-40	801	1,891	27,775	104	1,000	1,152	4,900	20,845	1,688	0	1,688	469	1,219	76	1,142
O 40-60	781	1,892	37,981	382	2,149	1,233	7,191	28,693	2,394	0	2,394	724	1,670	105	1,565
T 60-100	455	1,066	34,437	477	2,448	707	5,751	26,343	2,251	0	2,251	936	1,315	82	1,233
100+	400	1,055	129,129	355	12,656	597	15,660	108,766	9,685	0	9,685	6,097	3,588	225	3,363
TOTAL	18,588	36,500	291,593	7,408	38,434	7,261	65,163	270,904	22,108	1	22,109	10,272	11,839	737	11,102

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS	FEDERAL TAX	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE

				ADDS	SUBS	SUBTRACT								
NEG >10	35	107	-3,476	62	3,413	0	16	1	0	0	0	0	0	0
NEG <10	98	242	-228	8	141	0	22	0	0	0	0	0	0	0
0- 2	1,658	3,213	1,561	95	220	4	725	1,020	55	1	56	17	39	1 38
2- 4	1,147	2,260	3,378	46	31	20	1,098	2,226	120	0	120	46	74	4 71
4- 6	829	1,767	4,088	17	291	39	1,113	2,871	161	0	161	60	101	6 95
6- 8	612	1,319	4,269	23	62	61	1,006	3,137	190	0	190	63	127	8 119
8-10	535	1,263	4,793	6	82	100	1,092	3,521	223	0	223	72	151	9 142
10-12	457	1,149	5,014	5	32	113	978	3,853	251	0	251	74	177	11 166
12-14	396	989	5,136	3	187	146	867	3,970	269	0	269	70	198	12 186
14-16	369	890	5,511	0	62	190	923	4,255	295	0	295	71	224	14 210
16-18	293	722	4,954	2	41	186	874	3,843	278	0	278	59	219	14 205
18-20	264	651	5,013	15	14	217	738	3,981	294	0	294	52	242	15 226
20-22	212	553	4,443	3	18	200	664	3,513	264	0	264	50	214	13 200
22-24	194	554	4,469	2	20	214	659	3,526	267	0	267	54	213	13 199
24-26	169	488	4,225	3	113	216	583	3,277	252	0	252	44	207	13 194
26-28	153	454	4,133	0	63	219	599	3,206	247	0	247	41	205	13 192
28-30	149	430	4,309	6	26	235	592	3,424	270	0	270	40	230	14 215
30-32	129	388	4,003	0	14	224	466	3,266	259	0	259	37	222	14 208
32-34	118	374	3,885	9	29	201	504	3,131	250	0	250	39	211	13 197
34-36	112	346	3,911	5	34	210	524	3,119	251	0	251	35	217	14 203
36-38	103	304	3,813	1	20	219	456	3,097	251	0	251	31	220	14 206
38-40	77	229	3,007	7	13	153	389	2,464	201	0	201	22	179	11 168
40-45	164	507	6,940	49	124	330	956	5,573	456	0	456	59	396	25 372
45-50	109	353	5,149	0	152	243	699	4,058	335	0	335	37	298	19 280
50-55	76	226	3,971	4	89	174	514	3,186	266	0	266	25	241	15 226
55-60	44	145	2,529	21	43	94	257	2,151	181	0	181	17	164	10 154
60-70	75	253	4,829	38	103	164	516	4,071	345	0	345	24	321	20 301
70-80	39	117	2,894	3	60	75	372	2,382	203	0	203	26	177	11 166
80-90	37	113	3,127	20	94	68	299	2,679	225	0	225	12	212	13 199
90-100	20	66	1,888	4	88	41	271	1,494	129	0	129	7	122	8 115
100-125	20	54	2,227	0	18	33	247	1,921	167	0	167	18	149	9 139
125-150	16	52	2,209	3	117	23	153	1,914	157	0	157	10	147	9 138
150-200	16	50	2,626	11	67	28	149	2,388	211	0	211	5	206	13 193
200-300	11	21	2,583	30	148	16	128	2,317	206	0	206	2	204	13 191
300-500	0	0	0	0	0	0	0	0	0	0	0	0	0	0
500+	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NEGATIVE	133	349	-3,703	70	3,554	0	38	1	0	0	0	0	0	0
S 0-10	4,781	9,822	18,089	186	686	225	5,033	12,775	749	1	749	258	492	28 464
U 10-20	1,779	4,401	25,629	25	335	852	4,379	19,903	1,387	0	1,387	327	1,060	66 994
B 20-30	877	2,479	21,579	15	241	1,084	3,097	16,946	1,299	0	1,299	230	1,069	67 1,002
T 30-40	539	1,641	18,618	22	111	1,008	2,340	15,077	1,212	0	1,212	164	1,048	66 982
O 40-60	393	1,231	18,589	75	409	841	2,425	14,968	1,238	0	1,238	138	1,100	69 1,031
T 60-100	171	549	12,737	65	345	349	1,458	10,626	902	0	902	69	833	52 780
100+	70	195	14,411	81	1,138	104	1,067	12,159	1,064	0	1,064	50	1,014	64 950
TOTAL	8,743	20,667	125,949	539	6,819	4,464	19,838	102,453	7,851	1	7,852	1,237	6,615	411 6,204

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

1994 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS -----□ ADDS SUBS	FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX AFTER CREDITS	TAX AFTER CREDITS	SURPLUS REFUND	TAX DUE	
NEG >10	298	696	-44,218	953	2,984	3	268	0	0	0	0	0	0	0	
NEG <10	800	1,828	-2,309	403	608	1	231	280	24	0	24	1	23	21	
0- 2	7,856	13,949	4,874	243	1,301	37	49,985	2,862	156	0	156	42	114	2	113
2- 4	4,089	6,271	12,086	111	560	86	4,301	7,658	427	0	427	148	280	15	265
4- 6	3,125	5,211	15,462	144	502	187	5,957	10,676	636	0	636	216	421	25	395
6- 8	2,426	4,223	16,929	84	562	286	4,289	12,038	761	0	761	227	534	33	501
8-10	1,994	3,553	17,889	75	706	483	4,314	12,859	856	0	856	228	628	39	589
10-12	1,750	3,346	19,187	84	1,106	596	3,903	13,867	960	0	960	238	723	45	677
12-14	1,400	2,675	18,179	94	1,265	634	3,587	13,013	923	0	923	205	718	45	673
14-16	1,181	2,471	17,652	29	1,106	653	3,307	12,879	940	0	940	195	745	47	698
16-18	1,014	2,135	17,199	37	870	731	2,955	12,642	937	0	937	178	760	48	712
18-20	892	1,978	16,944	103	830	707	2,816	12,839	973	0	973	173	801	50	750
20-22	733	1,615	15,382	67	699	721	2,637	11,536	882	0	882	141	741	46	695
22-24	675	1,517	15,501	88	679	796	9,095	11,717	909	0	909	136	773	48	725
24-26	568	1,369	14,179	156	779	716	2,081	10,761	846	0	846	128	718	45	673
26-28	514	1,216	13,876	45	680	682	1,277	10,429	821	0	821	118	703	44	659
28-30	462	1,065	13,407	61	468	698	2,463	10,131	809	0	809	108	702	44	658
30-32	397	987	12,313	25	569	617	24,855	9,339	749	0	749	98	651	41	610
32-34	329	815	10,861	60	379	486	1,649	8,398	679	0	679	78	602	38	564
34-36	297	703	10,349	186	207	505	1,450	8,351	682	0	682	76	606	38	568
36-38	285	715	10,542	63	367	473	1,499	8,278	677	0	677	74	603	38	565
38-40	262	626	10,204	32	239	466	1,466	8,066	665	0	665	64	601	38	563
40-45	559	1,460	23,660	162	1,943	978	3,536	18,400	1,521	0	1,521	148	1,373	86	1,287
45-50	446	1,092	21,160	135	755	846	2,892	16,761	1,391	0	1,391	126	1,265	79	1,186
50-55	333	859	17,495	140	831	640	2,568	13,604	1,142	0	1,142	95	1,047	66	981
55-60	257	723	14,774	43	416	510	2,016	11,876	1,005	0	1,005	92	913	57	855
60-70	372	1,032	24,039	266	927	748	3,373	19,356	1,644	0	1,644	124	1,520	95	1,425
70-80	279	750	20,855	234	788	541	6,499	16,817	1,444	0	1,444	130	1,313	82	1,231
80-90	201	524	16,999	202	872	386	2,216	13,815	1,193	0	1,193	84	1,109	70	1,040
90-100	122	343	11,550	102	1,756	241	1,462	9,439	819	0	819	60	759	48	712
100-125	187	504	20,867	121	541	370	4,326	17,487	1,523	0	1,523	131	1,392	87	1,305
125-150	120	317	16,410	79	598	220	2,016	13,653	1,188	0	1,188	113	1,075	67	1,008
150-200	119	318	20,539	243	767	228	2,178	17,591	1,551	0	1,551	92	1,459	91	1,367
200-300	89	207	21,622	267	2,121	174	2,405	18,529	1,646	0	1,646	142	1,504	94	1,410
300-500	69	175	26,300	815	438	128	5,582	23,889	2,132	1	2,133	105	2,029	127	1,902
500+	58	148	76,422	464	8,519	105	5,217	63,989	5,711	0	5,711	240	5,471	343	5,128
NEGATIVE	1,098	2,524	-46,527	1,356	3,593	4	499	280	24	0	24	1	23	1	263
S 0-10	19,490	33,207	67,240	657	3,631	1,079	68,846	46,094	2,836	0	2,836	860	1,977	114	1,863
U 10-20	6,237	12,605	89,161	346	5,178	3,321	16,568	65,241	4,733	0	4,734	988	3,745	235	3,511
B 20-30	2,952	6,782	72,345	416	3,306	3,613	18,553	54,573	4,268	0	4,268	631	3,637	228	3,409
T 30-40	1,570	3,846	54,270	366	1,761	2,548	30,919	42,430	3,452	0	3,452	390	3,062	192	2,870
O 40-60	1,595	4,134	77,089	479	3,945	2,973	11,012	60,641	5,059	0	5,059	461	4,598	288	4,309
T 60-100	974	2,649	73,442	804	4,343	1,916	13,550	59,428	5,100	0	5,100	399	4,702	295	4,407
100+	642	1,669	182,159	1,990	12,985	1,226	21,725	155,139	13,750	2	13,752	822	12,930	811	12,119
TOTAL	34,558	67,416	569,179	6,415	38,741	16,681	181,671	483,825	39,222	2	39,224	4,552	34,673	2,164	32,509

Appendix I. Tax Law Changes 1980 to 1994

This appendix is a synopsis of tax law changes from 1980 to 1994 which should be kept in mind when comparing the personal income tax statistics from year to year.

Adjusted Gross Income (AGI)

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

Personal Exemptions and Exemption Credits

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

Surplus Refunds

Under a law passed in 1979, the state must refund excess revenue to taxpayers when actual General Fund revenues come in more than two percent higher for the biennium than was forecast at the close of the legislative session in which the budget for that biennium was adopted. This limitation, termed the “two percent kicker,” is applied separately to corporate income tax revenues and to the sum of personal income tax and “all other” General Fund revenues. The state is required to refund to corporate and personal income tax filers the full amount by which each forecast was exceeded, not just the amount exceeding the two percent limit. Until 1994, 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 paid in 1985, 1987, and 1989. The legislature overrode the law in 1991 by deciding not to allow a surplus refund credit on either personal or corporate taxes. In 1993 they overrode the law for corporate tax surplus refunds.

Personal income tax filers were not due to receive a surplus refund, because personal income and “all other” General Fund revenues came in slightly under the forecast.

Personal income tax and “all other” General Fund revenues for the 1995 biennium exceeded the 1993 close of session by \$163.6 million or 2.8 percent. The legislature decided to return the surplus to 1994 personal income tax filers by a refund of 6.27 percent of their tax liability.

Part-year Resident and Nonresident Returns

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

Federal Tax Reform Act of 1986

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

Computation of federal adjusted gross income was changed by:

- Elimination of preferential treatment of capital gains, making capital gains 100 percent taxable.
- No longer allowing “passive activity” losses to shelter income from other sources.
- Modification of Accelerated Cost Recovery System (ACRS). The most significant change was the increase in the depreciation period for real estate investments.
- Repeal of income averaging.
- Elimination of 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. New adjustment for self-employed health insurance deduction.

Federal changes to personal exemptions and deductions:

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

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

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

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

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

Tax Law Changes Since 1987

Tax year 1988:

- Two new income sources were added to 1988 federal Form 1040: Individual Retirement Account (IRA) distributions and capital gain distributions.
- Two new credits were added to Oregon "Other credits": Dependent care assistance for employers and health insurance for small business employers.

Tax year 1989:

- Beginning with tax year 1989, federal tax law allowed parents to elect to report minor children's investment income on their own federal return rather than filing a separate return for each child. Oregon did not adopt the federal method of computing the child's tax liability, so a new line "Federal election on interest and dividends of a minor child," was added to Oregon forms.

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

Tax year 1990:

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

Tax year 1991:

- The subtraction for Oregon and United States public retirement was eliminated. It was replaced by a credit available to all taxpayers with retirement income, public or private.
- New credits for bone marrow programs, child development contributions, and youth apprenticeship programs were added.
- The Homeowner and Renter Refund Program (HARRP) was eliminated, and the Elderly Rental Assistance Program (ERA) was expanded.

- Five new subtractions from Oregon income were added: IRA and Keogh distributions; oil heat tank cleanup costs; special medical deductions; active duty pay for Persian Gulf service and other service outside Oregon; and underground storage tanks pollution grants.

Tax year 1992:

- On the federal income tax, itemized deductions, except medical and dental expenses, investment interest expense, nonbusiness casualty and theft losses, and gambling losses were limited for filers with adjusted gross income over \$105,250 (\$52,625 if married filing separately).
- Federal exclusions for employer-provided educational assistance and employer-provided group legal services ended June 30, 1992. These exclusions were not allowed on the Oregon return.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals also ended June 30. This deduction was allowed for all of 1992 on the Oregon return. The amount from July 1 to December 31 was claimed as an other subtraction.
- Military active duty pay income earned outside Oregon was subtracted as an other subtraction.
- A credit was added for the involuntary moving of a mobile home, if it is the principal residence of the filer, is valued under \$50,000, and the filer's AGI is under \$30,000. The credit is the lesser of \$1,500 or the actual moving cost, taken over a three-year period.
- Also added was a credit of \$12.50 per month per employee, up to a maximum of half the total amount paid, for medical insurance purchased by employees through the Oregon Medical Insurance Pool, or by small business employers who provide health insurance for their employees under one of the plans provided through the Insurance Pool Governing Board.
- The credit for income tax paid to another state was changed so it is claimed on the nonresident return of people taxed by both Oregon and one of the following: Arizona, California, Indiana, Virginia, or Guam. For income taxed by other states, Oregon allows the credit to Oregon residents.
- Business energy, pollution control, and reclaimed plastics credits have a new qualification. To receive the credit, preference must be given to Oregon producers of the recycled materials.
- The sewage treatment works hook-up credit increased from \$150 to \$160.

Tax year 1993

- The thresholds for federal limitations for itemized deductions were increased to \$108,450 or \$54,225 if married filing a separate return.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals was reinstated retroactive to June 30, 1992. Oregon allows this deduction under a separate law.
- The following federal law changes were not allowed on Oregon returns for 1993, but the 1995 legislative session reconnected retroactively, so amended 1993 returns must be filed:

Employer-provided educational assistance deduction was reinstated on the federal income tax.

Nonresidential Real Property placed in service on or after May 13, 1993 will generally be depreciable over 39 years on federal tax returns. The depreciable life continued to be 31.5 years on Oregon returns.

Beginning 1993, federal law allows \$17,500 of the cost of qualifying assets to be expensed (Section 179 expenses). Oregon allowed only \$10,000 to be expensed.

Business meals and entertainment expenses may only be deducted at 50 percent on federal return. Oregon followed prior federal law which allows 80 percent to be deducted.

- Active duty pay income continued to be subtracted as an other subtraction.
- Minimum age for eligibility for the retirement income credit and special Oregon medical deduction increased to 59.
- Credit for income tax paid to another state must be taken on the nonresident return if income is taxed by Oregon and one of the following: Arizona, California, Indiana, or Virginia.
- Three credits included as "Other Credits" were revised:
 - Disabled child. Serious emotional disturbance and traumatic brain injury were added to the list of disabilities.
 - Rural medical practice. The requirement that the three-year period be completed before taking the credit was removed.
 - Crop gleaning. Was due to expire after 1993, now will be allowed indefinitely.
- Minimum refund check that the department will issue increased to \$5.

- Requirements for computing estimated tax for 1994 have changed. Estimated tax for 1994 may not be able to be based on 1993 income tax return in some cases.

Tax year 1994

- The thresholds for federal limitations for itemized deductions were increased to \$111,800 or \$55,900 if married filing a separate return.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals which expired December 31, 1993, was retroactively reinstated and made permanent in April, 1995. On 1994 returns, Oregon allowed this deduction under a separate law.
- New federal rules apply to moving expenses incurred after 1993. The distance test is increased from 35 to 50 miles and certain expenses are no

longer deductible. Moving expenses are now an adjustment available to non-itemizers as well as itemizers rather than a deduction on schedule A. For 1994 returns Oregon followed prior federal law until the Legislature reconnected to federal law as of April 15, 1995.

- Other federal law provisions affected by the re-connect are:
 - employer-provided educational assistance deductions,
 - depreciation of nonresidential real property,
 - amortization of goodwill and related intangibles,
 - business meals and entertainment,
 - and the election to expense certain tangible property (Section 179 expenses).

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 - 1992							
Single and Separate	To 2,000	2,000 to 5,000	5,000 +				
Joint and Head of Household	To 4,000	4,000 to 10,000	10,000 +				
Tax Rate	5.0%	7.0%	9.0%				
1993*							
Single and Separate	To 2,050	2,050 to 5,150	5,150 +				
Joint and Head of Household	To 4,100	4,100 to 10,300	10,300 +				
Tax Rate	5.0%	7.0%	9.0%				
1994*							
Single and Separate	To 2,100	2,100 to 5,250	5,250 +				
Joint and Head of Household	To 4,200	4,200 to 10,500	10,500 +				
Tax Rate	5.0%	7.0%	9.0%				

* 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 - 1994**

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

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

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

Appendix III. Glossary of Terms

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

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

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

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

Business income. Profit or loss from sole proprietorship business (i.e., excludes 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.

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

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

Exemptions (number of). Total number of exemptions claimed (self, spouse, and dependents plus special exemptions for the severely disabled and disabled children).

Exemption tax credit. \$113 credit for each exemption claimed. Replaced \$1,000 exemption in 1983. Indexed for inflation beginning with tax year 1987.

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

Federal election on interest and dividends of a minor child. The amount of interest and dividend

income earned by a minor child that is subject to the special federal tax. This addition to federal AGI is required when parents elect to report the child's income on their own return.

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

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

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

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

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

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

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

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

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

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

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

Nontaxable returns. Returns with no tax liability.

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

Other (sources of income, Table D). Includes alimony received, tax refund income, unemployment income, other income, and income from an unspecified source.

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

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

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

Property sales (Exhibit 7 and Table D). The sum of capital gains distributions, capital gains/losses from federal Schedule D, and supplemental gains/losses (lines 13, 14, and 15 on federal Form 1040). These items are broken out separately in Tables D5 (capital gains distributions and 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 increased to 59 for 1993 and 1994. It will increase 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 a number of returns each year from individuals who are claimed as dependents on their parents' returns but who receive individual earnings that were subject to withholding tax. These returns are required if the dependent received over \$500 of income and may

otherwise be filed to recover withholding. Therefore, the number of returns below the \$10,000 class is an unreliable reflection of the population.

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

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

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

State surplus refund credit. Oregon is required by law to refund excess revenue when revenues collected for the biennium are more than 2 percent higher than was forecast at the time the budget was adopted. Termed the "two-percent kicker," the refund was given as a tax credit for the last year of the biennium in question in 1985, 1987, and 1989. For tax year 1991, the legislature overrode the kicker and no surplus refund was made. Personal income tax filers were not entitled to a surplus refund credit on 1993 returns because revenues were slightly below the forecast. For the 1995 biennium, the surplus refund was given as a refund of 6.27 percent of 1994 tax liability rather than as a credit on 1995 taxes.

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

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

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

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

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

Tax/AGI. The ratio of tax due to AGI.

Tax/taxable balance. The ratio of tax due to taxable balance.

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

Taxable balance/total income. The ratio between income subject to tax and income on which tax is computed.

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

