

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

All 1999 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	16,562	32,048	-767,334	12,603	337	48,079	95,931	2,331	197	0	197	13	184
0-5	187,078	182,671	467,057	8,778	7,142	12,475	313,165	216,383	11,807	0	11,807	4,485	7,323
5-10	167,181	219,950	1,245,066	4,066	27,849	25,874	457,564	800,321	48,942	2	48,944	20,009	28,935
10-15	154,290	258,457	1,926,095	5,328	68,889	61,996	523,901	1,317,527	89,662	1	89,663	32,980	56,684
15-20	141,348	260,651	2,464,504	4,574	120,885	88,315	545,796	1,748,120	126,826	1	126,826	37,697	89,129
20-25	120,434	232,097	2,701,658	5,320	165,222	101,790	510,378	1,955,894	148,581	1	148,581	33,907	114,674
25-30	104,817	210,780	2,876,878	6,162	195,938	115,726	504,954	2,089,461	163,341	1	163,342	29,760	133,583
30-35	91,337	192,973	2,962,263	5,352	199,675	128,869	499,529	2,154,694	171,507	3	171,509	26,697	144,812
35-40	79,755	180,163	2,986,249	6,375	190,358	139,625	505,728	2,168,948	174,647	3	174,649	24,884	149,765
40-45	70,455	168,824	2,990,780	4,988	179,401	147,575	498,401	2,179,210	177,243	0	177,243	23,320	153,923
45-50	62,501	156,710	2,965,913	6,131	167,075	146,609	490,786	2,174,665	178,399	0	178,399	21,722	156,676
50-60	103,638	272,980	5,679,389	11,165	290,668	298,193	929,046	4,184,702	346,583	4	346,587	38,192	308,394
60-70	78,983	216,044	5,113,675	11,276	228,996	277,035	817,630	3,809,712	319,162	4	319,167	30,771	288,395
70-80	56,837	158,842	4,246,383	9,065	166,561	219,680	664,639	3,209,089	271,391	1	271,392	22,833	248,558
80-90	39,426	111,363	3,339,614	7,407	116,149	165,640	506,997	2,561,148	218,318	1	218,319	16,406	201,913
90-100	27,668	78,080	2,619,844	6,334	81,644	125,626	386,456	2,036,329	174,688	2	174,690	11,782	162,909
100-250	84,157	238,398	11,808,309	37,542	248,071	483,838	1,518,161	9,605,464	838,324	14	838,338	42,668	795,669
250-500	11,416	32,740	3,825,934	19,815	33,404	100,526	342,495	3,371,773	299,922	0	299,923	9,818	290,105
500 +	4,967	13,747	6,878,559	32,153	14,301	133,664	487,201	6,289,318	563,930	18	563,948	23,802	540,146

Quintile Distribution

First 20%	320,570	360,265	481,930	23,984	22,847	75,178	717,723	712,280	41,419	2	41,420	16,636	24,785
Second 20%	320,570	545,810	4,359,236	10,621	175,284	143,761	1,117,669	3,017,715	209,722	3	209,725	71,487	138,237
Middle 20%	320,570	637,281	8,301,603	15,943	539,090	333,354	1,493,193	6,019,286	466,884	4	466,888	91,046	375,842
Fourth 20%	320,570	778,819	14,344,628	28,172	827,305	707,811	2,383,078	10,494,872	857,436	7	857,442	108,033	749,409
Next 15%	240,427	668,082	18,471,099	41,688	702,511	945,338	2,847,168	14,041,270	1,190,405	7	1,190,413	97,193	1,093,220
Next 4%	64,114	181,760	9,756,797	32,390	188,868	384,412	1,218,708	8,005,423	700,559	14	700,573	34,012	666,561
Top 1%	16,029	45,501	10,615,542	51,636	46,659	231,281	821,218	9,584,242	857,044	18	857,063	33,342	823,721

Total	1,602,850	3,217,518	66,330,834	204,434	2,502,564	2,821,135	10,598,757	51,875,088	4,323,469	55	4,323,524	451,748	3,871,776
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

All 1999 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	16,562	1.94	-46,334	761	20	2,903	5,792	141	12	0	12	1	11	0.0	7.8
0-5	187,078	0.98	2,497	47	38	67	1,674	1,157	63	0	63	24	39	1.6	3.4
5-10	167,181	1.32	7,447	24	167	155	2,737	4,787	293	0	293	120	173	2.3	3.6
10-15	154,290	1.68	12,484	35	446	402	3,396	8,539	581	0	581	214	367	2.9	4.3
15-20	141,348	1.84	17,436	32	855	625	3,861	12,367	897	0	897	267	631	3.6	5.1
20-25	120,434	1.93	22,433	44	1,372	845	4,238	16,240	1,234	0	1,234	282	952	4.2	5.9
25-30	104,817	2.01	27,447	59	1,869	1,104	4,817	19,934	1,558	0	1,558	284	1,274	4.6	6.4
30-35	91,337	2.11	32,432	59	2,186	1,411	5,469	23,591	1,878	0	1,878	292	1,585	4.9	6.7
35-40	79,755	2.26	37,443	80	2,387	1,751	6,341	27,195	2,190	0	2,190	312	1,878	5.0	6.9
40-45	70,455	2.40	42,450	71	2,546	2,095	7,074	30,931	2,516	0	2,516	331	2,185	5.1	7.1
45-50	62,501	2.51	47,454	98	2,673	2,346	7,852	34,794	2,854	0	2,854	348	2,507	5.3	7.2
50-60	103,638	2.63	54,800	108	2,805	2,877	8,964	40,378	3,344	0	3,344	369	2,976	5.4	7.4
60-70	78,983	2.74	64,744	143	2,899	3,508	10,352	48,235	4,041	0	4,041	390	3,651	5.6	7.6
70-80	56,837	2.79	74,712	159	2,931	3,865	11,694	56,461	4,775	0	4,775	402	4,373	5.9	7.7
80-90	39,426	2.82	84,706	188	2,946	4,201	12,859	64,961	5,537	0	5,537	416	5,121	6.0	7.9
90-100	27,668	2.82	94,689	229	2,951	4,540	13,968	73,599	6,314	0	6,314	426	5,888	6.2	8.0
100-250	84,157	2.83	140,313	446	2,948	5,749	18,040	114,137	9,961	0	9,962	507	9,455	6.7	8.3
250-500	11,416	2.87	335,138	1,736	2,926	8,806	30,001	295,355	26,272	0	26,272	860	25,412	7.6	8.6
500 +	4,967	2.77	1,384,852	6,473	2,879	26,911	98,088	1,266,221	113,535	4	113,539	4,792	108,747	7.9	8.6

Quintile Distribution

First 20%	320,570	1.12	1,503	75	71	235	2,239	2,222	129	0	129	52	77	5.1	3.5
Second 20%	320,570	1.70	13,598	33	547	448	3,487	9,414	654	0	654	223	431	3.2	4.6
Middle 20%	320,570	1.99	25,896	50	1,682	1,040	4,658	18,777	1,456	0	1,456	284	1,172	4.5	6.2
Fourth 20%	320,570	2.43	44,747	88	2,581	2,208	7,434	32,738	2,675	0	2,675	337	2,338	5.2	7.1
Next 15%	240,427	2.78	76,826	173	2,922	3,932	11,842	58,401	4,951	0	4,951	404	4,547	5.9	7.8
Next 4%	64,114	2.83	152,179	505	2,946	5,996	19,008	124,862	10,927	0	10,927	530	10,397	6.8	8.3
Top 1%	16,029	2.84	662,271	3,221	2,911	14,429	51,233	597,931	53,468	1	53,470	2,080	51,389	7.8	8.6

Total	1,602,850	2.01	41,383	128	1,561	1,760	6,612	32,364	2,697	0	2,697	282	2,416	5.8	7.5
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TABLE C: DISTRIBUTION OF RETURNS BY TYPE

All 1999 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Single		Joint		Separate		Head Household		Taxable		Itemized		Full-Year		Part-Year		Non-Resident	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
		Less than zero	16,562	6,784	41.0	8,750	52.8	395	2.4	633	3.8	73	0.4	9,456	57.1	11,475	69.3	884	5.3
0-5	187,078	146,957	78.6	25,384	13.6	3,112	1.7	11,625	6.2	94,472	50.5	21,658	11.6	133,098	71.1	17,979	9.6	36,001	19.2
5-10	167,181	117,702	70.4	24,718	14.8	3,085	1.8	21,676	13.0	121,502	72.7	24,321	14.5	139,349	83.4	13,832	8.3	14,000	8.4
10-15	154,290	88,725	57.5	36,091	23.4	2,937	1.9	26,537	17.2	122,167	79.2	32,740	21.2	135,516	87.8	9,158	5.9	9,616	6.2
15-20	141,348	73,121	51.7	40,124	28.4	2,841	2.0	25,262	17.9	123,598	87.4	36,591	25.9	127,439	90.2	6,268	4.4	7,641	5.4
20-25	120,434	58,678	48.7	39,425	32.7	2,767	2.3	19,564	16.2	111,194	92.3	37,310	31.0	109,213	90.7	4,539	3.8	6,682	5.5
25-30	104,817	49,018	46.8	38,915	37.1	2,408	2.3	14,476	13.8	99,492	94.9	40,516	38.7	95,468	91.1	3,315	3.2	6,034	5.8
30-35	91,337	39,200	42.9	39,783	43.6	1,828	2.0	10,526	11.5	87,956	96.3	42,932	47.0	83,146	91.0	2,633	2.9	5,558	6.1
35-40	79,755	29,261	36.7	41,304	51.8	1,306	1.6	7,884	9.9	77,368	97.0	44,728	56.1	72,937	91.5	1,990	2.5	4,828	6.1
40-45	70,455	22,107	31.4	41,355	58.7	958	1.4	6,035	8.6	68,710	97.5	44,573	63.3	64,654	91.8	1,719	2.4	4,082	5.8
45-50	62,501	16,930	27.1	40,461	64.7	674	1.1	4,436	7.1	61,254	98.0	43,353	69.4	57,702	92.3	1,346	2.2	3,453	5.5
50-60	103,638	20,796	20.1	76,683	74.0	910	0.9	5,249	5.1	101,857	98.3	79,680	76.9	96,734	93.3	1,985	1.9	4,919	4.7
60-70	78,983	11,520	14.6	64,432	81.6	496	0.6	2,535	3.2	77,840	98.6	66,388	84.1	74,564	94.4	1,266	1.6	3,153	4.0
70-80	56,837	6,617	11.6	48,532	85.4	303	0.5	1,385	2.4	56,167	98.8	50,516	88.9	53,888	94.8	875	1.5	2,074	3.6
80-90	39,426	4,162	10.6	34,332	87.1	157	0.4	775	2.0	39,053	99.1	35,991	91.3	37,548	95.2	604	1.5	1,274	3.2
90-100	27,668	2,749	9.9	24,280	87.8	137	0.5	502	1.8	27,460	99.2	25,678	92.8	26,407	95.4	477	1.7	784	2.8
100-250	84,157	8,652	10.3	73,529	87.4	406	0.5	1,570	1.9	83,647	99.4	79,523	94.5	80,401	95.5	1,473	1.8	2,283	2.7
250-500	11,416	1,259	11.0	9,867	86.4	71	0.6	219	1.9	11,337	99.3	10,894	95.4	10,835	94.9	177	1.6	404	3.5
500 +	4,967	583	11.7	4,211	84.8	73	1.5	100	2.0	4,914	98.9	4,734	95.3	4,592	92.5	97	2.0	278	5.6

Quintile Distribution

First 20%	320,570	238,587	74.4	50,205	15.7	5,650	1.8	26,128	8.2	179,864	56.1	46,822	14.6	240,926	75.2	28,966	9.0	50,678	15.8
Second 20%	320,570	181,938	56.8	77,142	24.1	6,208	1.9	55,282	17.2	259,184	80.9	70,972	22.1	283,021	88.3	18,166	5.7	19,383	6.0
Middle 20%	320,570	151,009	47.1	115,908	36.2	7,128	2.2	46,525	14.5	300,720	93.8	116,938	36.5	291,341	90.9	10,874	3.4	18,355	5.7
Fourth 20%	320,570	94,842	29.6	196,308	61.2	4,124	1.3	25,296	7.9	313,035	97.6	209,412	65.3	295,412	92.2	7,337	2.3	17,821	5.6
Next 15%	240,427	29,974	12.5	202,962	84.4	1,273	0.5	6,218	2.6	237,609	98.8	211,391	87.9	227,934	94.8	3,855	1.6	8,638	3.6
Next 4%	64,114	6,675	10.4	55,878	87.2	338	0.5	1,223	1.9	63,752	99.4	60,753	94.8	61,241	95.5	1,149	1.8	1,724	2.7
Top 1%	16,029	1,796	11.2	13,773	85.9	143	0.9	317	2.0	15,897	99.2	15,294	95.4	15,091	94.1	270	1.7	668	4.2

Total	1,602,850	704,821	44.0	712,176	44.4	24,864	1.6	160,989	10.0	1,370,061	85.5	731,582	45.6	1,414,966	88.3	70,617	4.4	117,267	7.3
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**TABLE G: STANDARD DEDUCTION RETURNS
(Including Returns with Additional Deductions¹)**

All 1999 returns

AGI Category Distribution

AGI Level (\$000)	Total Number of Returns	All Standard Deduction Returns						Joint Standard Deduction Returns				Number of Taxpayers		
		Number of Returns	Percent of Total Returns	At Least One 65+ Exemption		At Least One Blind Exemption		Number of Returns	At Least One 65+ Exemption	One 65+ Exemption	Two 65+ Exemptions	All Standard Deduction Returns	With a 65+ Exemption	With a Blind Exemption
				Number	Percent	Number	Percent							
Less than zero	16,562	7,106	42.9	1,589	22.4	24	0.3	2,515	828	272	556	9,621	2,145	24
0-5	187,078	165,420	88.4	8,163	4.9	250	0.2	12,575	2,829	815	2,014	177,995	10,177	257
5-10	167,181	142,860	85.5	15,519	10.9	418	0.3	15,075	4,145	1,127	3,018	157,935	18,537	421
10-15	154,290	121,550	78.8	16,211	13.3	499	0.4	21,018	7,038	1,650	5,388	142,568	21,599	504
15-20	141,348	104,757	74.1	11,379	10.9	339	0.3	21,822	5,991	1,474	4,517	126,579	15,896	340
20-25	120,434	83,124	69.0	6,998	8.4	228	0.3	20,456	4,137	1,118	3,019	103,580	10,017	230
25-30	104,817	64,301	61.3	4,595	7.1	178	0.3	19,071	2,745	833	1,912	83,372	6,507	179
30-35	91,337	48,405	53.0	3,289	6.8	128	0.3	17,551	1,984	610	1,374	65,956	4,663	131
35-40	79,755	35,027	43.9	2,540	7.3	87	0.2	15,921	1,606	483	1,123	50,948	3,663	88
40-45	70,455	25,882	36.7	2,026	7.8	78	0.3	13,926	1,211	396	815	39,808	2,841	79
45-50	62,501	19,148	30.6	1,611	8.4	48	0.3	11,672	915	259	656	30,820	2,267	49
50-60	103,638	23,958	23.1	2,250	9.4	72	0.3	16,558	1,497	430	1,067	40,516	3,317	73
60-70	78,983	12,595	15.9	1,614	12.8	43	0.3	9,244	1,198	308	890	21,839	2,504	44
70-80	56,837	6,321	11.1	930	14.7	22	0.3	4,704	707	149	558	11,025	1,488	23
80-90	39,426	3,435	8.7	589	17.1	26	0.8	2,543	436	84	352	5,978	941	26
90-100	27,668	1,990	7.2	375	18.8	9	0.5	1,461	267	53	214	3,451	589	9
100-250	84,157	4,634	5.5	994	21.5	19	0.4	3,310	711	135	576	7,944	1,570	19
250-500	11,416	522	4.6	123	23.6	4	0.8	357	86	21	65	879	188	5
500 +	4,967	233	4.7	43	18.5	2	0.9	173	29	9	20	406	63	2

Quintile Distribution

First 20%	320,570	273,748	85.4	19,982	7.3	546	0.2	24,836	6,265	1,808	4,457	298,584	24,439	554
Second 20%	320,570	249,598	77.9	31,112	12.5	928	0.4	44,002	13,543	3,258	10,285	293,600	41,397	936
Middle 20%	320,570	203,632	63.5	15,975	7.8	561	0.3	57,105	9,461	2,675	6,786	260,737	22,761	566
Fourth 20%	320,570	111,158	34.7	8,759	7.9	304	0.3	59,757	5,410	1,661	3,749	170,915	12,508	309
Next 15%	240,427	29,036	12.1	4,092	14.1	119	0.4	21,357	3,026	702	2,324	50,393	6,416	121
Next 4%	64,114	3,361	5.2	756	22.5	10	0.3	2,380	543	92	451	5,741	1,207	10
Top 1%	16,029	735	4.6	162	22.0	6	0.8	515	112	30	82	1,250	244	7

Total	1,602,850	871,268	54.4	80,838	9.3	2,474	0.3	209,952	38,360	10,226	28,134	1,081,220	108,972	2,503
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¹ Additional deduction amounts for filers (and spouses) 65 and older or blind are allowed only to those claiming a standard deduction.

TABLE H: ITEMIZED DEDUCTION RETURNS

All 1999 returns

AGI Category Distribution

AGI Level (\$000)	Total Number of Returns	Federal Itemized Deductions				State Tax Itemized on Federal Return			Oregon Medical Deduction			Oregon Itemized Deductions			
		Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	16,562	7,699	46.5	791,744	102,837	4,219	57,378	13,600	10	18	1,800	9,456	57.1	82,133	8,686
0-5	187,078	17,549	9.4	1,169,001	66,614	13,880	110,896	7,990	2,549	629	247	21,658	11.6	67,753	3,128
5-10	167,181	15,804	9.5	384,610	24,336	15,627	41,563	2,660	9,637	5,813	603	24,321	14.5	169,678	6,977
10-15	154,290	20,620	13.4	422,801	20,504	23,896	38,048	1,592	15,568	14,610	938	32,740	21.2	248,525	7,591
15-20	141,348	24,800	17.5	401,673	16,196	30,402	43,745	1,439	15,651	19,919	1,273	36,591	25.9	302,849	8,277
20-25	120,434	27,380	22.7	369,905	13,510	33,374	49,669	1,488	11,979	19,070	1,592	37,310	31.0	317,244	8,503
25-30	104,817	32,498	31.0	438,539	13,494	37,919	69,724	1,839	9,555	18,012	1,885	40,516	38.7	354,204	8,742
30-35	91,337	36,263	39.7	464,092	12,798	41,036	84,074	2,049	8,240	17,859	2,167	42,932	47.0	383,245	8,927
35-40	79,755	39,094	49.0	553,413	14,156	43,253	103,060	2,383	7,369	17,974	2,439	44,728	56.1	417,806	9,341
40-45	70,455	40,136	57.0	534,901	13,327	43,429	115,415	2,658	6,674	17,813	2,669	44,573	63.3	430,963	9,669
45-50	62,501	39,948	63.9	554,457	13,879	42,432	125,020	2,946	5,847	16,677	2,852	43,353	69.4	439,278	10,133
50-60	103,638	75,426	72.8	1,186,215	15,727	78,227	280,463	3,585	10,776	33,817	3,138	79,680	76.9	862,033	10,819
60-70	78,983	64,113	81.2	1,048,897	16,360	65,402	271,726	4,155	9,186	32,810	3,572	66,388	84.1	781,192	11,767
70-80	56,837	49,294	86.7	908,186	18,424	49,903	257,669	5,163	6,949	27,422	3,946	50,516	88.9	646,096	12,790
80-90	39,426	35,324	89.6	696,075	19,705	35,619	206,036	5,784	4,910	20,582	4,192	35,991	91.3	496,781	13,803
90-100	27,668	25,347	91.6	545,766	21,532	25,410	166,301	6,545	3,545	15,667	4,419	25,678	92.8	380,533	14,819
100-250	84,157	78,927	93.8	2,488,201	31,525	78,648	860,007	10,935	12,629	63,983	5,066	79,523	94.5	1,504,383	18,918
250-500	11,416	10,856	95.1	675,352	62,210	10,765	263,560	24,483	1,788	11,475	6,418	10,894	95.4	340,954	31,297
500 +	4,967	4,693	94.5	1,060,449	225,964	4,659	426,206	91,480	796	5,582	7,013	4,734	95.3	486,520	102,771

Quintile Distribution

First 20%	320,570	35,606	11.1	2,218,932	62,319	28,072	196,199	6,989	8,303	3,745	451	46,822	14.6	259,420	554
Second 20%	320,570	45,898	14.3	883,902	19,258	53,921	86,702	1,608	32,401	33,376	1,030	70,972	22.1	553,231	780
Middle 20%	320,570	91,837	28.6	1,220,265	13,287	107,944	190,496	1,765	30,582	54,480	1,781	116,938	36.5	1,015,957	869
Fourth 20%	320,570	190,726	59.5	2,733,013	14,330	204,285	593,502	2,905	30,687	84,307	2,747	209,412	65.3	2,093,268	1,000
Next 15%	240,427	206,124	85.7	3,851,487	18,685	208,677	1,090,428	5,225	29,227	115,159	3,940	211,391	87.9	2,762,544	1,307
Next 4%	64,114	60,363	94.1	2,065,359	34,216	60,106	729,678	12,140	9,937	51,993	5,232	60,753	94.8	1,208,694	1,990
Top 1%	16,029	15,217	94.9	1,721,320	113,118	15,095	683,555	45,284	2,521	16,672	6,613	15,294	95.4	819,057	5,355
Total	1,602,850	645,771	40.3	14,694,278	22,755	678,100	3,570,560	5,266	143,658	359,732	2,504	731,582	45.6	8,712,171	11,909

TABLE I: CREDITS AGAINST STATE TAX (THOUSANDS OF DOLLARS)

All 1999 returns

AGI Category Distribution											
AGI Level (\$000)	Number of Returns	Total Credits	Exemption Credits	Earned Income	Working Family	Retirement Income	Child Care	Elderly Care	Political Contributions	Tax Paid to Other States	Other Credits
Less than zero	16,562	13	12	0	0	0	0	0	0	1	0
0-5	187,078	4,485	4,043	209	12	10	11	1	5	173	21
5-10	167,181	20,009	17,405	1,765	199	162	67	19	26	275	91
10-15	154,290	32,980	27,020	3,487	991	441	418	30	57	339	196
15-20	141,348	37,697	30,055	2,939	2,262	545	1,126	15	89	390	276
20-25	120,434	33,907	27,982	1,494	1,848	557	1,167	3	100	437	320
25-30	104,817	29,760	26,101	393	1,077	498	847	0	114	392	337
30-35	91,337	26,697	24,261	4	529	357	618	0	128	485	314
35-40	79,755	24,884	22,930	0	257	202	530	0	152	476	339
40-45	70,455	23,320	21,690	0	94	47	467	0	167	506	350
45-50	62,501	21,722	20,286	0	32	0	440	0	182	439	343
50-60	103,638	38,192	35,565	0	5	0	760	0	391	802	670
60-70	78,983	30,771	28,316	0	0	0	457	0	390	915	694
70-80	56,837	22,833	20,891	0	0	0	136	0	346	813	647
80-90	39,426	16,406	14,680	0	0	0	21	0	289	741	676
90-100	27,668	11,782	10,298	0	0	0	6	0	235	631	612
100-250	84,157	42,668	31,453	0	0	0	5	0	899	5,989	4,322
250-500	11,416	9,818	4,299	0	0	0	0	0	174	4,039	1,307
500 +	4,967	23,802	1,786	0	0	0	0	0	91	19,982	1,943
Quintile Distribution											
First 20%	320,570	16,636	14,770	1,159	97	95	46	9	20	363	76
Second 20%	320,570	71,487	58,124	6,793	2,897	958	1,336	54	139	732	455
Middle 20%	320,570	91,046	78,123	2,340	3,844	1,445	2,734	4	327	1,288	942
Fourth 20%	320,570	108,033	100,308	0	468	322	2,212	0	852	2,195	1,676
Next 15%	240,427	97,193	87,823	0	0	0	744	0	1,519	3,825	3,282
Next 4%	64,114	34,012	23,970	0	0	0	2	0	717	5,509	3,814
Top 1%	16,029	33,342	5,954	0	0	0	0	0	261	23,913	3,213
Total	1,602,850	451,748	369,074	10,292	7,305	2,819	7,075	67	3,835	37,824	13,458

TABLE J: DISTRIBUTION OF RETURNS BY NUMBER OF PERSONAL EXEMPTIONS

All 1999 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Personal Exemptions	Number of Personal Exemptions										Ten or More	
			Zero	One	Two	Three	Four	Five	Six	Seven	Eight	Nine	Number of Returns	Number of Exemptions
			Less than zero	16,562	31,778	948	6,112	6,078	1,349	1,284	550	163	49	16
0-5	187,078	181,209	73,993	74,550	21,900	8,198	5,405	2,056	651	207	74	26	18	184
5-10	167,181	217,670	32,635	86,294	27,602	11,429	5,955	2,153	751	216	90	28	28	310
10-15	154,290	255,607	9,143	80,965	37,504	14,180	7,775	3,155	1,058	335	112	34	29	324
15-20	141,348	257,873	2,936	71,711	37,843	14,339	8,641	3,718	1,346	488	196	88	42	453
20-25	120,434	229,757	1,329	59,074	33,043	12,601	8,552	3,701	1,389	448	174	57	66	706
25-30	104,817	208,696	685	49,766	28,516	10,922	8,940	3,816	1,385	515	167	65	40	456
30-35	91,337	191,275	377	39,805	26,281	10,156	8,668	3,839	1,410	486	191	76	48	499
35-40	79,755	178,617	220	29,649	24,825	9,892	9,255	3,939	1,300	425	164	54	32	354
40-45	70,455	167,432	117	22,461	23,130	9,285	9,424	4,075	1,332	404	146	44	37	401
45-50	62,501	155,489	90	17,201	21,015	8,965	9,528	3,948	1,171	366	106	69	42	454
50-60	103,638	270,815	78	21,221	38,760	16,050	17,900	6,763	2,018	559	177	74	38	406
60-70	78,983	214,309	53	11,651	31,861	13,079	14,912	5,436	1,403	390	125	42	31	345
70-80	56,837	157,752	46	6,665	23,578	9,720	11,441	3,943	1,032	279	78	33	22	226
80-90	39,426	110,660	14	4,187	16,378	6,793	8,289	2,805	702	167	63	16	12	128
90-100	27,668	77,621	20	2,772	11,695	4,765	5,829	1,935	477	117	42	8	8	84
100-250	84,157	237,098	81	8,642	35,306	13,832	18,059	6,119	1,559	388	124	27	20	212
250-500	11,416	32,602	29	1,277	4,723	1,537	2,450	1,056	257	61	18	7	1	12
500 +	4,967	13,715	4	623	2,196	601	994	411	114	18	2	3	1	13

Quintile Distribution

First 20%	320,570	357,023	101,333	139,923	46,031	16,867	10,551	3,970	1,271	392	141	48	43	453
Second 20%	320,570	539,883	17,960	167,020	78,018	30,031	16,839	6,951	2,442	819	313	108	69	762
Middle 20%	320,570	631,083	2,682	152,593	88,322	33,816	25,634	11,114	4,115	1,403	526	207	158	1,710
Fourth 20%	320,570	772,485	560	96,335	107,473	43,892	45,127	18,555	5,829	1,797	605	243	154	1,665
Next 15%	240,427	663,366	164	30,241	98,737	40,623	48,050	16,676	4,247	1,128	364	117	80	859
Next 4%	64,114	180,800	67	6,659	26,882	10,373	13,733	4,713	1,249	301	96	25	16	167
Top 1%	16,029	45,335	32	1,855	6,771	2,091	3,367	1,439	365	78	20	9	2	25

Total	1,602,850	3,189,975	122,798	594,626	452,234	177,693	163,301	63,418	19,518	5,918	2,065	757	522	5,641
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**TABLE J.1: DISTRIBUTION OF RETURNS BY EXEMPTIONS CLAIMED
TOTAL, PERSONAL, DISABLED, AND DISABLED CHILD EXEMPTIONS**

All 1999 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Oregon Exemptions	Total Personal Exemptions	Disabled Exemptions			Disabled Child Exemptions							
				One	Two	Total	One	Two	Three	Four	Five or More		Total	
											Number of Returns	Number of Exemptions		
Less than zero	16,562	32,048	31,778	203	12	227	31	3	2	0	0	0	0	43
0-5	187,078	182,671	181,209	1,155	40	1,235	200	12	1	0	0	0	0	227
5-10	167,181	219,950	217,670	1,813	48	1,909	312	23	3	1	0	0	0	371
10-15	154,290	258,457	255,607	2,180	88	2,356	433	23	5	0	0	0	0	494
15-20	141,348	260,651	257,873	2,003	86	2,175	497	45	4	1	0	0	0	603
20-25	120,434	232,097	229,757	1,556	59	1,674	525	57	4	0	2	15	666	
25-30	104,817	210,780	208,696	1,252	48	1,348	589	63	4	1	1	5	736	
30-35	91,337	192,973	191,275	997	41	1,079	482	54	8	0	1	5	619	
35-40	79,755	180,163	178,617	858	30	918	493	51	11	0	0	0	628	
40-45	70,455	168,824	167,432	762	23	808	476	47	2	2	0	0	584	
45-50	62,501	156,710	155,489	608	20	648	469	42	5	0	1	5	573	
50-60	103,638	272,980	270,815	1,134	36	1,206	795	62	8	4	0	0	959	
60-70	78,983	216,044	214,309	886	30	946	644	55	9	2	0	0	789	
70-80	56,837	158,842	157,752	568	20	608	389	29	7	2	1	6	482	
80-90	39,426	111,363	110,660	368	9	386	267	25	0	0	0	0	317	
90-100	27,668	78,080	77,621	225	7	239	200	10	0	0	0	0	220	
100-250	84,157	238,398	237,098	642	25	692	501	41	5	1	1	6	608	
250-500	11,416	32,740	32,602	61	2	65	64	3	1	0	0	0	73	
500 +	4,967	13,747	13,715	17	0	17	15	0	0	0	0	0	15	

Quintile Distribution

First 20%	320,570	360,265	357,023	2,578	81	2,740	423	30	5	1	0	0	502
Second 20%	320,570	545,810	539,883	4,437	184	4,805	954	67	10	1	0	0	1,122
Middle 20%	320,570	637,281	631,083	3,917	148	4,213	1,585	167	14	1	3	20	1,985
Fourth 20%	320,570	778,819	772,485	3,391	109	3,609	2,194	210	27	5	2	10	2,725
Next 15%	240,427	668,082	663,366	2,402	84	2,570	1,791	136	17	5	2	12	2,146
Next 4%	64,114	181,760	180,800	487	16	519	358	32	5	1	0	0	441
Top 1%	16,029	45,501	45,335	76	2	80	77	3	1	0	0	0	86

Total	1,602,850	3,217,518	3,189,975	17,288	624	18,536	7,382	645	79	14	7	42	9,007
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TABLE K: OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (THOUSANDS OF DOLLARS)

All 1999 returns

AGI Category Distribution											
AGI Level (\$000)	Number of Returns	Oregon Tax Liability	Amount Withheld from Wages	Estimated Tax Payments	Tax Paid with Returns	Tax Refunds Due	Donations				
							Nongame Wildlife	AIDS/HIV Education	Child Abuse Prevention	Alzheimers Research	Stop Domestic Violence
Less than zero	16,562	184	4,461	3,629	63	7,969	0	0	0	0	0
0-5	187,078	7,323	22,063	2,274	1,944	18,959	7	5	9	5	6
5-10	167,181	28,935	43,625	2,809	5,274	22,773	8	6	11	6	8
10-15	154,290	56,684	70,832	5,947	8,691	28,788	7	5	10	6	7
15-20	141,348	89,129	102,036	9,017	10,220	32,144	7	5	11	6	7
20-25	120,434	114,674	124,416	10,037	10,767	30,545	7	5	10	6	6
25-30	104,817	133,583	142,038	10,833	10,911	30,200	8	5	10	7	6
30-35	91,337	144,812	152,270	11,671	11,003	30,132	8	5	9	7	6
35-40	79,755	149,765	156,511	12,071	10,895	29,712	8	5	10	7	6
40-45	70,455	153,923	158,778	12,701	11,013	28,568	7	5	9	7	6
45-50	62,501	156,676	158,855	13,166	11,208	26,553	7	4	9	6	5
50-60	103,638	308,394	305,366	28,137	22,063	47,172	12	7	15	12	9
60-70	78,983	288,395	275,867	28,957	21,166	37,595	9	5	11	9	7
70-80	56,837	248,558	231,276	27,879	18,854	29,450	9	5	11	9	7
80-90	39,426	201,913	182,811	25,479	15,906	22,284	6	4	9	6	5
90-100	27,668	162,909	141,851	24,237	13,754	16,933	5	2	6	5	3
100-250	84,157	795,669	566,141	208,252	94,506	73,229	14	8	18	15	11
250-500	11,416	290,105	150,831	121,351	42,336	24,413	2	1	3	2	1
500 +	4,967	540,146	159,227	338,898	92,611	50,591	1	1	3	1	0
Quintile Distribution											
First 20%	320,570	24,785	54,050	7,578	5,171	42,015	12	10	17	9	12
Second 20%	320,570	138,237	167,516	14,314	19,028	62,620	16	11	22	13	14
Middle 20%	320,570	375,842	401,818	31,526	31,932	89,434	22	16	29	19	18
Fourth 20%	320,570	749,409	763,546	63,546	53,910	131,593	34	21	42	33	26
Next 15%	240,427	1,093,220	999,063	135,154	86,630	127,627	36	18	43	35	27
Next 4%	64,114	666,561	456,702	187,270	82,731	60,142	10	6	14	11	8
Top 1%	16,029	823,721	306,560	457,956	133,782	74,577	2	1	6	3	2
Total	1,602,850	3,871,776	3,149,255	897,345	413,185	588,009	132	84	174	123	108