

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

1999 Full-year 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	11,475	20,431	-524,372	9,456	308	12,835	95,744	1,171	98	0	98	9	89
0-5	133,098	92,131	357,812	2,576	3,167	6,243	275,718	137,834	7,127	0	7,127	3,047	4,080
5-10	139,349	168,989	1,042,081	2,764	19,182	21,240	398,624	648,083	38,962	1	38,963	17,225	21,739
10-15	135,516	220,803	1,694,035	3,816	57,350	53,734	484,049	1,141,489	77,143	0	77,143	30,143	47,000
15-20	127,439	230,550	2,222,861	3,801	108,036	78,904	508,137	1,563,574	113,092	1	113,093	35,030	78,063
20-25	109,213	206,575	2,450,218	4,103	151,284	93,664	472,069	1,761,521	133,609	0	133,609	31,399	102,211
25-30	95,468	188,874	2,620,517	5,873	181,649	108,880	460,826	1,891,898	147,774	0	147,774	27,584	120,190
30-35	83,146	172,718	2,696,663	4,474	185,743	121,829	458,321	1,948,217	154,977	0	154,978	24,506	130,471
35-40	72,937	162,821	2,730,960	5,893	177,796	133,630	466,100	1,971,047	158,612	3	158,615	22,900	135,715
40-45	64,654	153,785	2,744,584	4,853	167,991	141,505	460,765	1,987,782	161,543	0	161,544	21,525	140,018
45-50	57,702	143,664	2,738,286	5,899	157,180	141,235	454,598	1,997,588	163,758	0	163,758	20,159	143,599
50-60	96,734	253,661	5,301,695	10,430	275,829	289,492	869,776	3,888,011	321,814	4	321,817	35,720	286,097
60-70	74,564	203,357	4,828,193	9,960	219,091	270,930	774,419	3,581,947	299,926	4	299,930	28,854	271,076
70-80	53,888	150,211	4,026,253	8,928	159,855	214,153	632,754	3,032,562	256,382	1	256,382	21,373	235,009
80-90	37,548	105,877	3,180,706	6,998	111,915	162,639	484,535	2,431,464	207,200	1	207,200	15,357	191,843
90-100	26,407	74,424	2,500,604	6,183	78,860	123,534	370,414	1,937,659	166,175	2	166,177	10,998	155,179
100-250	80,401	227,778	11,279,132	35,985	240,234	471,212	1,453,952	9,155,871	798,993	14	799,007	38,013	760,993
250-500	10,835	31,196	3,628,644	16,494	32,359	94,844	323,691	3,195,757	284,251	0	284,251	7,633	276,619
500 +	4,592	12,784	6,288,376	29,415	13,664	119,792	445,054	5,750,518	516,129	18	516,147	13,728	502,418

Quintile Distribution

First 20%	282,993	280,190	866,247	14,777	22,414	40,047	766,942	781,068	45,800	1	45,801	20,116	25,685
Second 20%	282,993	488,409	4,316,077	8,164	187,676	147,236	1,075,593	2,989,316	211,371	1	211,372	70,852	140,520
Middle 20%	282,993	563,470	7,883,703	14,936	530,347	333,509	1,397,815	5,688,922	444,899	2	444,902	82,361	362,541
Fourth 20%	282,993	697,037	13,325,391	26,750	760,347	699,524	2,214,760	9,713,405	795,987	5	795,992	97,913	698,079
Next 15%	212,245	590,515	16,893,404	38,580	629,355	885,151	2,596,948	12,840,795	1,090,567	7	1,090,574	85,323	1,005,251
Next 4%	56,599	160,780	8,931,973	29,761	169,150	349,546	1,101,464	7,345,882	643,511	14	643,525	28,032	615,493
Top 1%	14,150	40,228	9,590,455	44,933	42,202	205,279	736,024	8,664,607	775,429	18	775,447	20,607	754,840

Total	1,414,966	2,820,629	61,807,250	177,901	2,341,492	2,660,293	9,889,546	48,023,995	4,007,564	49	4,007,612	405,203	3,602,410
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

1999 Full-year 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	11,475	1.78	-45,701	824	27	1,119	8,344	102	9	0	9	1	8	0.0	7.8
0-5	133,098	0.69	2,688	19	24	47	2,072	1,036	54	0	54	23	31	1.2	3.0
5-10	139,349	1.21	7,478	20	138	152	2,861	4,651	280	0	280	124	156	2.1	3.4
10-15	135,516	1.63	12,501	28	423	397	3,572	8,423	569	0	569	222	347	2.8	4.1
15-20	127,439	1.81	17,443	30	848	619	3,987	12,269	887	0	887	275	613	3.5	5.0
20-25	109,213	1.89	22,435	38	1,385	858	4,322	16,129	1,223	0	1,223	288	936	4.2	5.8
25-30	95,468	1.98	27,449	62	1,903	1,140	4,827	19,817	1,548	0	1,548	289	1,259	4.6	6.4
30-35	83,146	2.08	32,433	54	2,234	1,465	5,512	23,431	1,864	0	1,864	295	1,569	4.8	6.7
35-40	72,937	2.23	37,443	81	2,438	1,832	6,390	27,024	2,175	0	2,175	314	1,861	5.0	6.9
40-45	64,654	2.38	42,450	75	2,598	2,189	7,127	30,745	2,499	0	2,499	333	2,166	5.1	7.0
45-50	57,702	2.49	47,456	102	2,724	2,448	7,878	34,619	2,838	0	2,838	349	2,489	5.2	7.2
50-60	96,734	2.62	54,807	108	2,851	2,993	8,991	40,193	3,327	0	3,327	369	2,958	5.4	7.4
60-70	74,564	2.73	64,752	134	2,938	3,634	10,386	48,039	4,022	0	4,022	387	3,635	5.6	7.6
70-80	53,888	2.79	74,715	166	2,966	3,974	11,742	56,275	4,758	0	4,758	397	4,361	5.8	7.7
80-90	37,548	2.82	84,710	186	2,981	4,331	12,904	64,756	5,518	0	5,518	409	5,109	6.0	7.9
90-100	26,407	2.82	94,695	234	2,986	4,678	14,027	73,377	6,293	0	6,293	416	5,876	6.2	8.0
100-250	80,401	2.83	140,286	448	2,988	5,861	18,084	113,878	9,938	0	9,938	473	9,465	6.7	8.3
250-500	10,835	2.88	334,900	1,522	2,986	8,753	29,875	294,948	26,235	0	26,235	704	25,530	7.6	8.7
500 +	4,592	2.78	1,369,420	6,406	2,976	26,087	96,919	1,252,290	112,397	4	112,401	2,990	109,412	8.0	8.7

Quintile Distribution

First 20%	282,993	0.99	3,061	52	79	142	2,710	2,760	162	0	162	71	91	3.0	3.3
Second 20%	282,993	1.73	15,252	29	663	520	3,801	10,563	747	0	747	250	497	3.3	4.7
Middle 20%	282,993	1.99	27,858	53	1,874	1,179	4,939	20,103	1,572	0	1,572	291	1,281	4.6	6.4
Fourth 20%	282,993	2.46	47,087	95	2,687	2,472	7,826	34,324	2,813	0	2,813	346	2,467	5.2	7.2
Next 15%	212,245	2.78	79,594	182	2,965	4,170	12,236	60,500	5,138	0	5,138	402	4,736	6.0	7.8
Next 4%	56,599	2.84	157,811	526	2,989	6,176	19,461	129,788	11,370	0	11,370	495	10,875	6.9	8.4
Top 1%	14,150	2.84	677,771	3,175	2,982	14,507	52,016	612,340	54,801	1	54,802	1,456	53,346	7.9	8.7
Total	1,414,966	1.99	43,681	126	1,655	1,880	6,989	33,940	2,832	0	2,832	286	2,546	5.8	7.5

TABLE C: DISTRIBUTION OF RETURNS BY TYPE

1999 Full-year returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Single		Joint		Separate		Head of Household		Taxable		Itemized	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Less than zero	11,475	5,340	46.5	5,373	46.8	283	2.5	479	4.2	28	0.2	5,717	49.8
0-5	133,098	116,412	87.5	7,034	5.3	1,563	1.2	8,089	6.1	57,821	43.4	5,922	4.4
5-10	139,349	102,896	73.8	15,143	10.9	2,346	1.7	18,964	13.6	96,769	69.4	16,653	12.0
10-15	135,516	79,998	59.0	28,288	20.9	2,473	1.8	24,757	18.3	104,912	77.4	26,527	19.6
15-20	127,439	67,494	53.0	33,416	26.2	2,529	2.0	24,000	18.8	110,470	86.7	31,170	24.5
20-25	109,213	54,614	50.0	33,516	30.7	2,528	2.3	18,555	17.0	100,394	91.9	32,232	29.5
25-30	95,468	45,957	48.1	33,575	35.2	2,208	2.3	13,728	14.4	90,414	94.7	35,549	37.2
30-35	83,146	36,777	44.2	34,727	41.8	1,671	2.0	9,971	12.0	79,933	96.1	37,980	45.7
35-40	72,937	27,485	37.7	36,810	50.5	1,199	1.6	7,443	10.2	70,686	96.9	40,145	55.0
40-45	64,654	20,743	32.1	37,424	57.9	856	1.3	5,631	8.7	63,015	97.5	40,367	62.4
45-50	57,702	15,913	27.6	37,014	64.1	614	1.1	4,161	7.2	56,543	98.0	39,706	68.8
50-60	96,734	19,626	20.3	71,394	73.8	811	0.8	4,903	5.1	95,051	98.3	73,996	76.5
60-70	74,564	10,884	14.6	60,861	81.6	431	0.6	2,388	3.2	73,489	98.6	62,611	84.0
70-80	53,888	6,248	11.6	46,068	85.5	268	0.5	1,304	2.4	53,271	98.9	47,933	88.9
80-90	37,548	3,949	10.5	32,739	87.2	132	0.4	728	1.9	37,214	99.1	34,303	91.4
90-100	26,407	2,608	9.9	23,216	87.9	115	0.4	468	1.8	26,214	99.3	24,537	92.9
100-250	80,401	8,184	10.2	70,399	87.6	331	0.4	1,487	1.8	80,017	99.5	76,077	94.6
250-500	10,835	1,162	10.7	9,403	86.8	58	0.5	212	2.0	10,802	99.7	10,350	95.5
500 +	4,592	520	11.3	3,932	85.6	51	1.1	89	1.9	4,580	99.7	4,380	95.4
Quintile Distribution													
First 20%	282,993	224,037	79.2	27,401	9.7	4,175	1.5	27,380	9.7	153,952	54.4	28,150	9.9
Second 20%	282,993	157,745	55.7	67,414	23.8	5,458	1.9	52,376	18.5	233,286	82.4	63,019	22.3
Middle 20%	282,993	133,461	47.2	102,989	36.4	6,219	2.2	40,324	14.2	267,312	94.5	107,902	38.1
Fourth 20%	282,993	78,881	27.9	180,020	63.6	3,271	1.2	20,821	7.4	276,644	97.8	191,108	67.5
Next 15%	212,245	25,273	11.9	180,893	85.2	982	0.5	5,097	2.4	209,944	98.9	188,680	88.9
Next 4%	56,599	5,857	10.3	49,403	87.3	257	0.5	1,082	1.9	56,378	99.6	53,798	95.1
Top 1%	14,150	1,556	11.0	12,212	86.3	105	0.7	277	2.0	14,107	99.7	13,498	95.4
Total	1,414,966	626,810	44.3	620,332	43.8	20,467	1.4	147,357	10.4	1,211,623	85.6	646,155	45.7

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

1999 Full-year returns

AGI Category Distribution											
AGI Level (\$000)	Number of Returns	Adjusted Gross Income	Wages, Salaries, Tips	Taxable Dividends and Interest	Business Income	Capital Gains and Supplemental Income	Taxable Pensions	Miscellaneous Income	Farm Income	All Other Income ¹	Adjustments
Less than zero	11,475	-524,372	70,060	42,649	-54,231	101,400	18,581	-228,816	-65,165	-403,430	5,371
0-5	133,098	357,812	284,260	35,450	16,062	17,377	15,768	-6,362	-5,891	7,420	6,273
5-10	139,349	1,042,081	722,696	90,573	61,379	27,346	100,800	2,588	-7,306	58,077	14,072
10-15	135,516	1,694,035	1,130,946	137,279	84,110	38,186	223,709	12,229	-9,438	97,301	20,287
15-20	127,439	2,222,861	1,553,125	145,083	93,426	45,875	281,734	14,780	-9,870	123,773	25,064
20-25	109,213	2,450,218	1,793,430	126,085	94,448	46,542	269,392	17,078	-8,748	139,497	27,506
25-30	95,468	2,620,517	1,964,022	115,245	97,520	49,773	264,451	17,345	-8,592	150,796	30,043
30-35	83,146	2,696,663	2,027,523	111,727	96,005	51,590	267,184	19,819	-7,129	160,550	30,606
35-40	72,937	2,730,960	2,051,618	105,007	96,616	54,414	274,535	24,965	-7,369	162,058	30,884
40-45	64,654	2,744,584	2,056,225	105,516	94,976	60,757	277,402	25,961	-8,778	162,493	29,968
45-50	57,702	2,738,286	2,053,618	104,457	93,968	64,685	276,875	28,011	-7,039	152,412	28,700
50-60	96,734	5,301,695	3,908,673	199,690	176,545	135,798	559,400	72,244	-12,700	315,067	53,022
60-70	74,564	4,828,193	3,516,774	189,639	157,817	151,854	538,530	75,922	-10,834	253,332	44,842
70-80	53,888	4,026,253	2,898,761	162,786	134,096	149,270	453,537	80,949	-6,921	190,836	37,061
80-90	37,548	3,180,706	2,264,220	135,850	113,253	140,571	346,192	83,077	-6,036	134,799	31,219
90-100	26,407	2,500,604	1,733,034	114,300	97,528	133,627	269,670	84,965	-3,538	97,466	26,448
100-250	80,401	11,279,132	6,678,357	680,291	691,040	1,129,040	1,035,837	858,219	-8,381	396,007	181,278
250-500	10,835	3,628,644	1,714,379	275,438	226,861	658,931	157,037	554,853	-1,855	99,049	56,048
500 +	4,592	6,288,376	1,672,486	583,728	113,297	2,350,552	85,003	1,337,177	-9,282	179,225	23,808
Quintile Distribution											
First 20%	282,993	866,247	1,070,834	167,880	22,705	145,909	134,048	-232,699	-78,305	-338,502	25,574
Second 20%	282,993	4,316,077	2,971,921	305,152	193,562	91,363	551,942	29,677	-20,578	242,839	49,801
Middle 20%	282,993	7,883,703	5,884,658	351,059	291,169	150,172	805,702	55,325	-24,530	460,054	89,907
Fourth 20%	282,993	13,325,391	9,920,532	506,855	453,427	316,326	1,372,196	152,107	-35,666	779,201	139,588
Next 15%	212,245	16,893,404	11,958,224	726,330	614,718	737,111	1,859,421	432,331	-28,605	762,520	168,646
Next 4%	56,599	8,931,973	5,067,069	565,420	591,798	1,007,583	769,370	788,875	-6,542	303,525	155,126
Top 1%	14,150	9,590,455	3,220,968	838,095	317,336	2,959,123	222,959	1,849,388	-10,647	267,093	73,860
Total	1,414,966	61,807,250	40,094,207	3,460,792	2,484,716	5,407,588	5,715,638	3,075,004	-204,874	2,476,730	702,502

¹All other income includes: taxable state income tax refunds, alimony received, unemployment compensation, and other income.

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

1999 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Wages, Salaries, Tips and Other Compensation					Interest Income					Dividend Income				
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	3,582	31.2	70,060	19,559	13.4	8,061	70.2	32,507	4,033	6.2	3,969	34.6	10,142	2,555	1.9
0-5	101,518	76.3	284,260	2,800	79.4	43,733	32.9	21,993	503	6.1	20,707	15.6	13,456	650	3.8
5-10	104,131	74.7	722,696	6,940	69.4	50,871	36.5	64,253	1,263	6.2	19,364	13.9	26,320	1,359	2.5
10-15	98,294	72.5	1,130,946	11,506	66.8	54,193	40.0	98,980	1,826	5.8	20,668	15.3	38,298	1,853	2.3
15-20	96,708	75.9	1,553,125	16,060	69.9	53,637	42.1	103,697	1,933	4.7	19,979	15.7	41,386	2,071	1.9
20-25	86,878	79.5	1,793,430	20,643	73.2	49,388	45.2	89,203	1,806	3.6	17,451	16.0	36,882	2,113	1.5
25-30	78,060	81.8	1,964,022	25,160	74.9	48,089	50.4	80,591	1,676	3.1	16,855	17.7	34,654	2,056	1.3
30-35	68,710	82.6	2,027,523	29,508	75.2	46,423	55.8	76,105	1,639	2.8	16,520	19.9	35,622	2,156	1.3
35-40	60,808	83.4	2,051,618	33,739	75.1	45,068	61.8	71,122	1,578	2.6	16,487	22.6	33,885	2,055	1.2
40-45	54,229	83.9	2,056,225	37,917	74.9	43,332	67.0	70,577	1,629	2.6	16,603	25.7	34,939	2,104	1.3
45-50	48,758	84.5	2,053,618	42,119	75.0	40,835	70.8	68,060	1,667	2.5	16,250	28.2	36,397	2,240	1.3
50-60	81,623	84.4	3,908,673	47,887	73.7	72,931	75.4	129,203	1,772	2.4	30,988	32.0	70,487	2,275	1.3
60-70	63,345	85.0	3,516,774	55,518	72.8	60,819	81.6	120,123	1,975	2.5	28,656	38.4	69,517	2,426	1.4
70-80	45,911	85.2	2,898,761	63,139	72.0	46,009	85.4	100,673	2,188	2.5	24,043	44.6	62,112	2,583	1.5
80-90	32,072	85.4	2,264,220	70,598	71.2	32,987	87.9	82,046	2,487	2.6	18,772	50.0	53,804	2,866	1.7
90-100	22,530	85.3	1,733,034	76,921	69.3	23,767	90.0	67,757	2,851	2.7	14,635	55.4	46,543	3,180	1.9
100-250	66,274	82.4	6,678,357	100,769	59.2	74,772	93.0	371,482	4,968	3.3	55,726	69.3	308,809	5,542	2.7
250-500	8,649	79.8	1,714,379	198,217	47.2	10,512	97.0	142,911	13,595	3.9	9,296	85.8	132,526	14,256	3.7
500+	3,724	81.1	1,672,486	449,110	26.6	4,528	98.6	303,887	67,113	4.8	4,248	92.5	279,841	65,876	4.5

Quintile Distribution

First 20%	208,556	73.7	1,070,834	5,135	123.6	102,299	36.1	118,194	1,155	13.6	43,899	15.5	49,686	1,132	5.7
Second 20%	210,722	74.5	2,971,921	14,104	68.9	116,500	41.2	218,841	1,878	5.1	43,812	15.5	86,312	1,970	2.0
Middle 20%	230,476	81.4	5,884,658	25,533	74.6	144,110	50.9	244,004	1,693	3.1	50,842	18.0	107,055	2,106	1.4
Fourth 20%	237,993	84.1	9,920,532	41,684	74.4	197,824	69.9	333,073	1,684	2.5	79,163	28.0	173,782	2,195	1.3
Next 15%	180,560	85.1	11,958,224	66,229	70.8	182,247	85.9	440,338	2,416	2.6	99,684	47.0	285,992	2,869	1.7
Next 4%	46,153	81.5	5,067,069	109,789	56.7	53,165	93.9	305,050	5,738	3.4	41,326	73.0	260,370	6,300	2.9
Top 1%	11,344	80.2	3,220,968	283,936	33.6	13,810	97.6	435,670	31,547	4.5	12,491	88.3	402,425	32,217	4.2

Total	1,125,804	79.6	40,094,207	35,614	64.9	809,955	57.2	2,095,171	2,587	3.4	371,217	26.2	1,365,621	3,679	2.2
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
TAX REFUND, ALIMONY, AND UNEMPLOYMENT INCOME**

1999 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Taxable State Income Tax Refund					Alimony Received					Unemployment Income				
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	1,699	14.8	3,846	2,264	0.7	35	0.3	475	13,571	0.1	281	2.4	955	3,399	0.2
0-5	2,173	1.6	1,051	484	0.3	134	0.1	364	2,716	0.1	3,147	2.4	4,332	1,377	1.2
5-10	4,687	3.4	2,044	436	0.2	619	0.4	3,181	5,139	0.3	10,419	7.5	19,060	1,829	1.8
10-15	8,456	6.2	3,927	464	0.2	786	0.6	5,130	6,527	0.3	14,216	10.5	30,919	2,175	1.8
15-20	12,795	10.0	6,524	510	0.3	843	0.7	5,838	6,925	0.3	13,174	10.3	33,428	2,537	1.5
20-25	15,916	14.6	9,296	584	0.4	795	0.7	5,889	7,408	0.2	11,091	10.2	30,290	2,731	1.2
25-30	20,383	21.4	12,654	621	0.5	785	0.8	6,781	8,638	0.3	9,710	10.2	27,998	2,883	1.1
30-35	24,123	29.0	16,158	670	0.6	701	0.8	6,469	9,228	0.2	8,310	10.0	24,317	2,926	0.9
35-40	27,500	37.7	19,337	703	0.7	538	0.7	5,304	9,859	0.2	7,373	10.1	21,258	2,883	0.8
40-45	29,180	45.1	21,838	748	0.8	390	0.6	4,709	12,074	0.2	6,485	10.0	18,519	2,856	0.7
45-50	30,234	52.4	23,426	775	0.9	318	0.6	4,307	13,544	0.2	5,660	9.8	16,049	2,836	0.6
50-60	59,289	61.3	49,216	830	0.9	420	0.4	6,324	15,057	0.1	8,961	9.3	25,744	2,873	0.5
60-70	53,142	71.3	48,228	908	1.0	285	0.4	5,475	19,211	0.1	5,975	8.0	17,581	2,942	0.4
70-80	42,140	78.2	42,361	1,005	1.1	185	0.3	3,598	19,449	0.1	3,533	6.6	11,004	3,115	0.3
80-90	30,914	82.3	35,197	1,139	1.1	110	0.3	2,231	20,282	0.1	2,097	5.6	6,526	3,112	0.2
90-100	22,497	85.2	28,405	1,263	1.1	89	0.3	2,369	26,618	0.1	1,213	4.6	4,089	3,371	0.2
100-250	70,722	88.0	123,751	1,750	1.1	251	0.3	8,666	34,526	0.1	2,525	3.1	9,382	3,716	0.1
250-500	9,630	88.9	33,464	3,475	0.9	25	0.2	1,379	55,160	0.0	136	1.3	525	3,860	0.0
500 +	3,964	86.3	47,153	11,895	0.7	9	0.2	623	69,222	0.0	25	0.5	127	5,080	0.0

Quintile Distribution

First 20%	8,518	3.0	6,918	812	0.8	786	0.3	4,007	5,098	0.5	13,760	4.9	24,191	1,758	2.8
Second 20%	23,674	8.4	11,777	497	0.3	1,770	0.6	11,983	6,770	0.3	29,428	10.4	69,784	2,371	1.6
Middle 20%	62,944	22.2	40,143	638	0.5	2,248	0.8	19,094	8,494	0.2	28,562	10.1	81,537	2,855	1.0
Fourth 20%	144,791	51.2	113,525	784	0.9	1,581	0.6	20,090	12,707	0.2	27,529	9.7	78,706	2,859	0.6
Next 15%	166,940	78.7	182,620	1,094	1.1	731	0.3	15,720	21,505	0.1	13,398	6.3	41,425	3,092	0.2
Next 4%	50,142	88.6	95,593	1,906	1.1	172	0.3	6,499	37,785	0.1	1,513	2.7	5,881	3,887	0.1
Top 1%	12,435	87.9	77,301	6,216	0.8	30	0.2	1,720	57,333	0.0	141	1.0	579	4,106	0.0

Total	469,444	33.2	527,876	1,124	0.9	7,318	0.5	79,113	10,811	0.1	114,331	8.1	302,102	2,642	0.5
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TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
IRA DISTRIBUTION, PENSION, AND TAXABLE SOCIAL SECURITY INCOME

1999 Full-year returns

AGI Category Distribution

AGI Level (\$000)	IRA Distributions					Pensions					Federally Taxable Social Security				
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	620	5.4	6,478	10,448	1.2	1,613	14.1	12,037	7,462	2.3	22	0.2	67	3,045	0.0
0-5	1,360	1.0	3,297	2,424	0.9	4,251	3.2	12,235	2,878	3.4	106	0.1	236	2,226	0.1
5-10	5,476	3.9	17,047	3,113	1.6	16,975	12.2	82,893	4,883	8.0	223	0.2	860	3,857	0.1
10-15	9,011	6.6	35,968	3,992	2.1	25,506	18.8	186,283	7,303	11.0	389	0.3	1,459	3,751	0.1
15-20	9,227	7.2	46,187	5,006	2.1	24,310	19.1	232,651	9,570	10.5	1,737	1.4	2,897	1,668	0.1
20-25	7,633	7.0	42,552	5,575	1.7	19,291	17.7	216,481	11,222	8.8	8,404	7.7	10,358	1,233	0.4
25-30	6,682	7.0	41,261	6,175	1.6	15,833	16.6	196,969	12,440	7.5	12,383	13.0	26,221	2,117	1.0
30-35	6,198	7.5	40,171	6,481	1.5	14,040	16.9	187,104	13,326	6.9	11,925	14.3	39,909	3,347	1.5
35-40	5,605	7.7	38,761	6,915	1.4	12,680	17.4	185,112	14,599	6.8	10,350	14.2	50,661	4,895	1.9
40-45	5,278	8.2	38,762	7,344	1.4	11,798	18.2	179,622	15,225	6.5	9,302	14.4	59,017	6,345	2.2
45-50	5,122	8.9	40,977	8,000	1.5	10,703	18.5	172,563	16,123	6.3	7,820	13.6	63,336	8,099	2.3
50-60	9,462	9.8	83,648	8,840	1.6	19,432	20.1	341,323	17,565	6.4	13,943	14.4	134,429	9,641	2.5
60-70	8,423	11.3	85,005	10,092	1.8	16,270	21.8	325,259	19,991	6.7	11,422	15.3	128,266	11,230	2.7
70-80	6,781	12.6	79,213	11,682	2.0	12,364	22.9	273,847	22,149	6.8	8,267	15.3	100,477	12,154	2.5
80-90	4,944	13.2	65,733	13,296	2.1	8,713	23.2	209,913	24,092	6.6	5,642	15.0	70,545	12,504	2.2
90-100	3,590	13.6	53,484	14,898	2.1	6,295	23.8	165,361	26,269	6.6	3,994	15.1	50,825	12,725	2.0
100-250	10,634	13.2	269,680	25,360	2.4	18,964	23.6	585,810	30,891	5.2	13,372	16.6	180,347	13,487	1.6
250-500	1,099	10.1	60,438	54,994	1.7	2,083	19.2	69,803	33,511	1.9	1,780	16.4	26,796	15,054	0.7
500+	374	8.1	37,188	99,433	0.6	840	18.3	35,687	42,485	0.6	746	16.2	12,128	16,257	0.2

Quintile Distribution

First 20%	7,402	2.6	26,612	3,595	3.1	22,695	8.0	106,273	4,683	12.3	351	0.1	1,163	3,313	0.1
Second 20%	19,637	6.9	89,502	4,558	2.1	53,425	18.9	457,173	8,557	10.6	3,029	1.1	5,267	1,739	0.1
Middle 20%	20,272	7.2	124,177	6,126	1.6	48,121	17.0	597,209	12,411	7.6	33,823	12.0	84,316	2,493	1.1
Fourth 20%	24,933	8.8	200,287	8,033	1.5	53,283	18.8	865,259	16,239	6.5	40,153	14.2	306,650	7,637	2.3
Next 15%	26,625	12.5	339,903	12,766	2.0	48,673	22.9	1,127,076	23,156	6.7	32,478	15.3	392,442	12,083	2.3
Next 4%	7,313	12.9	214,046	29,269	2.4	13,117	23.2	422,240	32,190	4.7	9,675	17.1	133,083	13,755	1.5
Top 1%	1,337	9.4	91,323	68,304	1.0	2,647	18.7	95,724	36,163	1.0	2,318	16.4	35,912	15,493	0.4

Total	107,519	7.6	1,085,852	10,099	1.8	241,961	17.1	3,670,954	15,172	5.9	121,827	8.6	958,833	7,870	1.6
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
BUSINESS INCOME**

1999 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Business Income				Business Loss				Net Business Income				
	Number of Positive Returns	Percent of Total with Business Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Business Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	1,701	30.3	15,596	9,169	3,912	69.7	69,827	17,849	5,613	48.9	-54,231	-9,662	10.3
0-5	8,457	83.8	24,464	2,893	1,634	16.2	8,402	5,142	10,091	7.6	16,062	1,592	4.5
5-10	12,399	83.3	74,058	5,973	2,489	16.7	12,679	5,094	14,888	10.7	61,379	4,123	5.9
10-15	11,622	79.9	99,126	8,529	2,928	20.1	15,016	5,128	14,550	10.7	84,110	5,781	5.0
15-20	10,538	76.0	109,634	10,404	3,333	24.0	16,208	4,863	13,871	10.9	93,426	6,735	4.2
20-25	9,519	72.9	109,995	11,555	3,546	27.1	15,546	4,384	13,065	12.0	94,448	7,229	3.9
25-30	9,027	71.4	114,233	12,655	3,616	28.6	16,713	4,622	12,643	13.2	97,520	7,713	3.7
30-35	8,570	70.4	111,684	13,032	3,595	29.6	15,679	4,361	12,165	14.6	96,005	7,892	3.6
35-40	8,326	70.5	111,010	13,333	3,483	29.5	14,393	4,132	11,809	16.2	96,616	8,182	3.5
40-45	7,666	69.2	108,951	14,212	3,408	30.8	13,975	4,101	11,074	17.1	94,976	8,576	3.5
45-50	7,186	68.8	106,668	14,844	3,260	31.2	12,701	3,896	10,446	18.1	93,968	8,996	3.4
50-60	12,380	68.6	199,104	16,083	5,654	31.4	22,559	3,990	18,034	18.6	176,545	9,790	3.3
60-70	9,591	67.5	175,797	18,329	4,608	32.5	17,980	3,902	14,199	19.0	157,817	11,115	3.3
70-80	7,101	68.8	147,112	20,717	3,227	31.2	13,016	4,033	10,328	19.2	134,096	12,984	3.3
80-90	4,986	67.6	123,168	24,703	2,390	32.4	9,915	4,149	7,376	19.6	113,253	15,354	3.6
90-100	3,641	69.0	105,393	28,946	1,633	31.0	7,865	4,816	5,274	20.0	97,528	18,492	3.9
100-250	14,100	73.6	722,702	51,255	5,065	26.4	31,661	6,251	19,165	23.8	691,040	36,057	6.1
250-500	2,107	76.5	236,588	112,287	647	23.5	9,728	15,036	2,754	25.4	226,861	82,375	6.3
500 +	780	70.7	122,428	156,959	323	29.3	9,131	28,269	1,103	24.0	113,297	102,717	1.8

Quintile Distribution

First 20%	22,471	73.7	113,519	5,052	8,016	26.3	90,814	11,329	30,487	10.8	22,705	745	2.6
Second 20%	23,896	77.7	227,427	9,517	6,870	22.3	33,864	4,929	30,766	10.9	193,562	6,291	4.5
Middle 20%	27,089	71.4	339,267	12,524	10,848	28.6	48,098	4,434	37,937	13.4	291,169	7,675	3.7
Fourth 20%	34,614	69.1	515,832	14,902	15,469	30.9	62,405	4,034	50,083	17.7	453,427	9,054	3.4
Next 15%	28,445	68.5	669,635	23,541	13,067	31.5	54,917	4,203	41,512	19.6	614,718	14,808	3.6
Next 4%	10,556	74.7	616,904	58,441	3,580	25.3	25,106	7,013	14,136	25.0	591,798	41,865	6.6
Top 1%	2,626	74.5	335,126	127,618	901	25.5	17,790	19,745	3,527	24.9	317,336	89,973	3.3

Total	149,697	71.8	2,817,710	18,823	58,751	28.2	332,994	5,668	208,448	14.7	2,484,716	11,920	4.0
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TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
CAPITAL GAIN INCOME

1999 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Capital Gain				Capital Loss				Net Capital Gain				
	Number of Positive Returns	Percent of Total with Capital Gain Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Capital Gain Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	2,398	46.2	118,326	49,344	2,798	53.8	6,215	2,221	5,196	45.3	112,112	21,577	21.4
0-5	16,852	84.2	23,382	1,387	3,152	15.8	5,347	1,696	20,004	15.0	18,035	902	5.0
5-10	13,602	78.1	34,797	2,558	3,813	21.9	6,758	1,772	17,415	12.5	28,039	1,610	2.7
10-15	13,967	77.6	44,702	3,201	4,027	22.4	7,344	1,824	17,994	13.3	37,358	2,076	2.2
15-20	13,873	78.4	52,000	3,748	3,824	21.6	6,952	1,818	17,697	13.9	45,049	2,546	2.0
20-25	12,526	78.9	51,300	4,095	3,343	21.1	5,967	1,785	15,869	14.5	45,334	2,857	1.9
25-30	12,184	78.9	54,463	4,470	3,254	21.1	5,742	1,765	15,438	16.2	48,721	3,156	1.9
30-35	11,881	79.3	56,067	4,719	3,106	20.7	5,468	1,760	14,987	18.0	50,600	3,376	1.9
35-40	11,958	80.1	58,053	4,855	2,971	19.9	5,086	1,712	14,929	20.5	52,966	3,548	1.9
40-45	11,891	80.2	64,289	5,407	2,940	19.8	4,955	1,685	14,831	22.9	59,334	4,001	2.2
45-50	11,825	80.8	67,825	5,736	2,816	19.2	4,818	1,711	14,641	25.4	63,007	4,303	2.3
50-60	22,223	80.9	141,611	6,372	5,251	19.1	8,934	1,701	27,474	28.4	132,677	4,829	2.5
60-70	20,821	82.0	156,273	7,506	4,562	18.0	7,706	1,689	25,383	34.0	148,566	5,853	3.1
70-80	17,518	82.5	151,936	8,673	3,727	17.5	6,333	1,699	21,245	39.4	145,603	6,854	3.6
80-90	13,863	83.0	143,086	10,321	2,848	17.0	4,873	1,711	16,711	44.5	138,213	8,271	4.3
90-100	11,151	83.7	134,452	12,057	2,167	16.3	3,855	1,779	13,318	50.4	130,597	9,806	5.2
100-250	44,513	84.2	1,127,934	25,339	8,325	15.8	15,939	1,915	52,838	65.7	1,111,994	21,045	9.9
250-500	7,752	84.7	658,688	84,970	1,398	15.3	3,122	2,233	9,150	84.4	655,566	71,647	18.1
500 +	3,643	85.7	2,356,043	646,732	608	14.3	1,527	2,512	4,251	92.6	2,354,516	553,873	37.4

Quintile Distribution

First 20%	32,762	77.1	176,260	5,380	9,728	22.9	18,265	1,878	42,490	15.0	157,995	3,718	18.2
Second 20%	30,061	77.9	105,143	3,498	8,508	22.1	15,470	1,818	38,569	13.6	89,674	2,325	2.1
Middle 20%	36,668	79.2	163,696	4,464	9,630	20.8	17,004	1,766	46,298	16.4	146,692	3,168	1.9
Fourth 20%	57,086	80.6	331,899	5,814	13,729	19.4	23,367	1,702	70,815	25.0	308,532	4,357	2.3
Next 15%	73,834	82.8	748,109	10,132	15,317	17.2	26,362	1,721	89,151	42.0	721,747	8,096	4.3
Next 4%	33,506	84.5	1,005,377	30,006	6,153	15.5	12,115	1,969	39,659	70.1	993,262	25,045	11.1
Top 1%	10,524	84.9	2,964,742	281,712	1,865	15.1	4,359	2,337	12,389	87.6	2,960,383	238,953	30.9

Total	274,441	80.9	5,495,227	20,023	64,930	19.1	116,943	1,801	339,371	24.0	5,378,284	15,848	8.7
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TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
SUPPLEMENTAL INCOME

1999 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Supplemental Gain				Supplemental Loss				Net Supplemental Gain				
	Number of Positive Returns	Percent of Total with Supplemental Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Supplemental Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	851	48.8	9,719	11,421	892	51.2	20,431	22,905	1,743	15.2	-10,712	-6,146	2.0
0-5	326	49.1	923	2,831	338	50.9	1,581	4,678	664	0.5	-658	-991	-0.2
5-10	551	53.5	1,305	2,368	479	46.5	1,998	4,171	1,030	0.7	-693	-673	-0.1
10-15	712	58.4	2,578	3,621	508	41.6	1,750	3,445	1,220	0.9	828	679	0.0
15-20	724	57.3	3,206	4,428	540	42.7	2,380	4,407	1,264	1.0	826	653	0.0
20-25	781	59.8	2,863	3,666	524	40.2	1,655	3,158	1,305	1.2	1,208	926	0.0
25-30	738	60.5	3,032	4,108	481	39.5	1,980	4,116	1,219	1.3	1,053	864	0.0
30-35	697	59.1	2,612	3,747	482	40.9	1,622	3,365	1,179	1.4	990	840	0.0
35-40	709	59.9	3,009	4,244	475	40.1	1,561	3,286	1,184	1.6	1,448	1,223	0.1
40-45	700	57.4	3,435	4,907	520	42.6	2,012	3,869	1,220	1.9	1,423	1,166	0.1
45-50	691	58.6	3,210	4,645	488	41.4	1,532	3,139	1,179	2.0	1,678	1,423	0.1
50-60	1,248	58.2	6,210	4,976	898	41.8	3,088	3,439	2,146	2.2	3,122	1,455	0.1
60-70	1,144	60.7	5,681	4,966	742	39.3	2,393	3,225	1,886	2.5	3,288	1,743	0.1
70-80	926	57.2	5,458	5,894	692	42.8	1,791	2,588	1,618	3.0	3,667	2,266	0.1
80-90	746	61.2	4,305	5,771	473	38.8	1,947	4,116	1,219	3.2	2,358	1,934	0.1
90-100	567	59.9	4,366	7,700	379	40.1	1,335	3,522	946	3.6	3,031	3,204	0.1
100-250	2,808	55.1	26,011	9,263	2,284	44.9	8,966	3,926	5,092	6.3	17,046	3,348	0.2
250-500	639	44.9	8,264	12,933	784	55.1	4,899	6,249	1,423	13.1	3,365	2,365	0.1
500 +	413	41.6	11,570	28,015	579	58.4	15,534	26,829	992	21.6	-3,964	-3,996	-0.1

Quintile Distribution

First 20%	1,724	50.3	11,923	6,916	1,706	49.7	24,008	14,073	3,430	1.2	-12,086	-3,524	-1.4
Second 20%	1,557	57.6	6,175	3,966	1,148	42.4	4,486	3,908	2,705	1.0	1,689	624	0.0
Middle 20%	2,238	60.3	8,734	3,903	1,476	39.7	5,255	3,560	3,714	1.3	3,480	937	0.0
Fourth 20%	3,293	58.3	15,842	4,811	2,358	41.7	8,047	3,413	5,651	2.0	7,795	1,379	0.1
Next 15%	3,950	59.6	24,180	6,122	2,678	40.4	8,815	3,292	6,628	3.1	15,364	2,318	0.1
Next 4%	2,228	53.9	21,883	9,822	1,906	46.1	7,562	3,967	4,134	7.3	14,321	3,464	0.2
Top 1%	981	43.3	19,021	19,389	1,286	56.7	20,281	15,771	2,267	16.0	-1,260	-556	0.0

Total	15,971	56.0	107,758	6,747	12,558	44.0	78,455	6,247	28,529	2.0	29,303	1,027	0.0
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
MISCELLANEOUS INCOME**

1999 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Positive Miscellaneous Income				Negative Miscellaneous Income				Total Miscellaneous Income				
	Number of Positive Returns	Percent of Total with Misc. Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Misc. Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	1,449	28.1	20,161	13,914	3,699	71.9	248,977	67,309	5,148	44.9	-228,816	-44,448	43.6
0-5	2,674	60.6	6,597	2,467	1,737	39.4	12,959	7,461	4,411	3.3	-6,362	-1,442	-1.8
5-10	5,030	67.7	18,211	3,620	2,399	32.3	15,623	6,512	7,429	5.3	2,588	348	0.2
10-15	6,198	68.4	28,676	4,627	2,866	31.6	16,447	5,739	9,064	6.7	12,229	1,349	0.7
15-20	6,143	65.5	34,130	5,556	3,231	34.5	19,351	5,989	9,374	7.4	14,780	1,577	0.7
20-25	5,765	64.3	36,579	6,345	3,201	35.7	19,500	6,092	8,966	8.2	17,078	1,905	0.7
25-30	5,386	61.0	38,916	7,225	3,438	39.0	21,571	6,274	8,824	9.2	17,345	1,966	0.7
30-35	5,362	61.0	41,646	7,767	3,435	39.0	21,827	6,354	8,797	10.6	19,819	2,253	0.7
35-40	5,461	61.6	45,841	8,394	3,400	38.4	20,875	6,140	8,861	12.1	24,965	2,817	0.9
40-45	5,362	61.2	47,146	8,793	3,403	38.8	21,185	6,225	8,765	13.6	25,961	2,962	0.9
45-50	5,282	61.7	49,037	9,284	3,280	38.3	21,026	6,410	8,562	14.8	28,011	3,272	1.0
50-60	10,157	63.0	108,095	10,642	5,954	37.0	35,851	6,021	16,111	16.7	72,244	4,484	1.4
60-70	9,055	62.3	111,171	12,277	5,470	37.7	35,249	6,444	14,525	19.5	75,922	5,227	1.6
70-80	7,815	64.2	109,942	14,068	4,364	35.8	28,992	6,643	12,179	22.6	80,949	6,647	2.0
80-90	6,112	64.3	106,389	17,407	3,388	35.7	23,312	6,881	9,500	25.3	83,077	8,745	2.6
90-100	5,041	66.2	102,643	20,362	2,578	33.8	17,678	6,857	7,619	28.9	84,965	11,152	3.4
100-250	23,928	73.1	957,759	40,027	8,817	26.9	99,541	11,290	32,745	40.7	858,219	26,209	7.6
250-500	5,355	81.7	596,969	111,479	1,196	18.3	42,116	35,214	6,551	60.5	554,853	84,697	15.3
500 +	2,729	81.2	1,451,002	531,697	632	18.8	113,825	180,103	3,361	73.2	1,337,177	397,851	21.3

Quintile Distribution

First 20%	9,108	53.8	44,790	4,918	7,817	46.2	277,489	35,498	16,925	6.0	-232,699	-13,749	-26.9
Second 20%	13,379	66.8	68,878	5,148	6,664	33.2	39,201	5,883	20,043	7.1	29,677	1,481	0.7
Middle 20%	16,515	61.9	119,460	7,233	10,150	38.1	64,136	6,319	26,665	9.4	55,325	2,075	0.7
Fourth 20%	25,863	62.1	248,680	9,615	15,787	37.9	96,573	6,117	41,650	14.7	152,107	3,652	1.1
Next 15%	33,120	64.6	558,138	16,852	18,185	35.4	125,808	6,918	51,305	24.2	432,331	8,427	2.6
Next 4%	18,802	75.2	868,411	46,187	6,206	24.8	79,535	12,816	25,008	44.2	788,875	31,545	8.8
Top 1%	7,517	81.7	2,002,552	266,403	1,679	18.3	153,165	91,224	9,196	65.0	1,849,388	201,108	19.3

Total	124,304	65.2	3,910,910	31,462	66,488	34.8	835,906	12,572	190,792	13.5	3,075,004	16,117	5.0
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
FARM INCOME**

1999 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Positive Farm Income				Negative Farm Income				Total Farm Income				
	Number of Positive Returns	Percent of Total with Farm Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Farm Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	288	13.2	3,368	11,694	1,887	86.8	68,534	36,319	2,175	19.0	-65,165	-29,961	12.4
0-5	449	39.2	1,393	3,102	697	60.8	7,284	10,451	1,146	0.9	-5,891	-5,140	-1.6
5-10	518	32.8	2,026	3,911	1,063	67.2	9,333	8,780	1,581	1.1	-7,306	-4,621	-0.7
10-15	578	29.6	3,107	5,375	1,373	70.4	12,545	9,137	1,951	1.4	-9,438	-4,838	-0.6
15-20	539	27.3	3,176	5,892	1,435	72.7	13,045	9,091	1,974	1.5	-9,870	-5,000	-0.4
20-25	508	26.2	3,894	7,665	1,434	73.8	12,642	8,816	1,942	1.8	-8,748	-4,505	-0.4
25-30	482	25.7	3,642	7,556	1,392	74.3	12,235	8,790	1,874	2.0	-8,592	-4,585	-0.3
30-35	416	23.1	4,496	10,808	1,382	76.9	11,625	8,412	1,798	2.2	-7,129	-3,965	-0.3
35-40	412	22.7	3,801	9,226	1,401	77.3	11,170	7,973	1,813	2.5	-7,369	-4,065	-0.3
40-45	375	21.2	4,030	10,747	1,391	78.8	12,809	9,208	1,766	2.7	-8,778	-4,971	-0.3
45-50	375	21.1	4,091	10,909	1,403	78.9	11,130	7,933	1,778	3.1	-7,039	-3,959	-0.3
50-60	683	21.0	7,363	10,780	2,565	79.0	20,063	7,822	3,248	3.4	-12,700	-3,910	-0.2
60-70	574	21.0	7,706	13,425	2,163	79.0	18,540	8,571	2,737	3.7	-10,834	-3,958	-0.2
70-80	465	21.5	6,673	14,351	1,701	78.5	13,594	7,992	2,166	4.0	-6,921	-3,195	-0.2
80-90	336	22.0	5,060	15,060	1,192	78.0	11,096	9,309	1,528	4.1	-6,036	-3,950	-0.2
90-100	243	21.3	4,231	17,412	896	78.7	7,770	8,672	1,139	4.3	-3,538	-3,106	-0.1
100-250	996	24.8	32,712	32,843	3,020	75.2	41,093	13,607	4,016	5.0	-8,381	-2,087	-0.1
250-500	176	22.8	12,326	70,034	596	77.2	14,181	23,794	772	7.1	-1,855	-2,403	-0.1
500 +	68	19.6	6,050	88,971	279	80.4	15,332	54,953	347	7.6	-9,282	-26,749	-0.1

Quintile Distribution

First 20%	1,253	25.6	6,786	5,416	3,638	74.4	85,091	23,389	4,891	1.7	-78,305	-16,010	-9.0
Second 20%	1,206	28.4	6,815	5,651	3,038	71.6	27,393	9,017	4,244	1.5	-20,578	-4,849	-0.5
Middle 20%	1,393	24.7	12,287	8,821	4,236	75.3	36,817	8,691	5,629	2.0	-24,530	-4,358	-0.3
Fourth 20%	1,813	21.4	18,852	10,398	6,676	78.6	54,518	8,166	8,489	3.0	-35,666	-4,201	-0.3
Next 15%	1,853	21.8	29,346	15,837	6,633	78.2	57,952	8,737	8,486	4.0	-28,605	-3,371	-0.2
Next 4%	740	24.8	27,655	37,372	2,246	75.2	34,197	15,226	2,986	5.3	-6,542	-2,191	-0.1
Top 1%	223	21.7	17,403	78,040	803	78.3	28,050	34,932	1,026	7.3	-10,647	-10,377	-0.1

Total	8,481	23.7	119,145	14,048	27,270	76.3	324,018	11,882	35,751	2.5	-204,874	-5,731	-0.3
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
OTHER INCOME**

1999 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Positive Other Income				Negative Other Income				Total Other Income				
	Number of Positive Returns	Percent of Total with Other Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Other Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	461	8.2	3,230	7,007	5,194	91.8	408,641	78,676	5,655	49.3	-405,411	-71,691	77.3
0-5	2,103	61.6	3,039	1,445	1,311	38.4	11,200	8,543	3,414	2.6	-8,161	-2,390	2.3
5-10	3,409	75.8	6,432	1,887	1,089	24.2	7,220	6,630	4,498	3.2	-788	-175	0.1
10-15	4,027	81.6	8,669	2,153	909	18.4	7,448	8,194	4,936	3.6	1,222	248	0.1
15-20	4,268	85.4	9,065	2,124	731	14.6	5,397	7,383	4,999	3.9	3,668	734	0.2
20-25	4,069	87.5	9,054	2,225	580	12.5	4,994	8,610	4,649	4.3	4,060	873	0.2
25-30	3,987	88.2	9,230	2,315	532	11.8	4,312	8,105	4,519	4.7	4,918	1,088	0.2
30-35	3,994	89.8	8,845	2,215	456	10.2	2,996	6,570	4,450	5.4	5,849	1,314	0.2
35-40	4,035	91.1	9,763	2,420	394	8.9	2,491	6,322	4,429	6.1	7,272	1,642	0.3
40-45	3,985	92.1	9,530	2,391	341	7.9	2,743	8,044	4,326	6.7	6,787	1,569	0.2
45-50	3,911	93.1	8,895	2,274	292	6.9	1,836	6,288	4,203	7.3	7,058	1,679	0.3
50-60	7,391	93.2	18,937	2,562	536	6.8	4,190	7,817	7,927	8.2	14,747	1,860	0.3
60-70	6,704	94.5	18,738	2,795	390	5.5	3,166	8,118	7,094	9.5	15,571	2,195	0.3
70-80	5,274	94.1	16,268	3,085	331	5.9	2,299	6,946	5,605	10.4	13,970	2,492	0.3
80-90	4,040	94.3	13,941	3,451	243	5.7	2,304	9,481	4,283	11.4	11,637	2,717	0.4
90-100	3,012	94.2	11,635	3,863	184	5.8	1,866	10,141	3,196	12.1	9,769	3,057	0.4
100-250	11,845	92.9	90,388	7,631	902	7.1	10,444	11,579	12,747	15.9	79,944	6,272	0.7
250-500	2,481	90.8	43,417	17,500	250	9.2	5,005	20,020	2,731	25.2	38,412	14,065	1.1
500 +	1,423	89.5	106,567	74,889	167	10.5	12,723	76,186	1,590	34.6	93,844	59,021	1.5

Quintile Distribution

First 20%	5,949	43.9	12,656	2,127	7,590	56.1	427,016	56,260	13,539	4.8	-414,360	-30,605	47.8
Second 20%	9,000	83.7	19,322	2,147	1,747	16.3	13,566	7,765	10,747	3.8	5,757	536	0.1
Middle 20%	12,102	88.7	27,368	2,261	1,538	11.3	12,037	7,826	13,640	4.8	15,331	1,124	0.2
Fourth 20%	19,039	92.6	46,591	2,447	1,524	7.4	11,026	7,235	20,563	7.3	35,565	1,730	0.3
Next 15%	21,605	94.1	74,815	3,463	1,343	5.9	11,938	8,889	22,948	10.8	62,877	2,740	0.4
Next 4%	9,098	93.0	78,924	8,675	688	7.0	8,042	11,689	9,786	17.3	70,882	7,243	0.8
Top 1%	3,626	90.0	145,965	40,255	402	10.0	17,651	43,908	4,028	28.5	128,315	31,856	1.3

Total	80,419	84.4	405,642	5,044	14,832	15.6	501,275	33,797	95,251	6.7	-95,633	-1,004	0.2
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
UNKNOWN INCOME**

1999 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Positive Unknown Income				Negative Unknown Income				Total Unknown Income				
	Number of Positive Returns	Percent of Total with Unknown Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Unknown Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	0	0.0	0	0	201	100.0	3,295	16,393	201	1.8	-3,295	-16,393	0.6
0-5	3,655	100.0	9,835	2,691	0	0.0	0	0	3,655	2.7	9,835	2,691	2.7
5-10	4,623	100.0	34,581	7,480	0	0.0	0	0	4,623	3.3	34,581	7,480	3.3
10-15	4,515	100.0	56,104	12,426	0	0.0	0	0	4,515	3.3	56,104	12,426	3.3
15-20	4,294	100.0	74,315	17,307	0	0.0	0	0	4,294	3.4	74,315	17,307	3.3
20-25	4,024	100.0	89,961	22,356	0	0.0	0	0	4,024	3.7	89,961	22,356	3.7
25-30	3,618	100.0	98,445	27,210	0	0.0	0	0	3,618	3.8	98,445	27,210	3.8
30-35	3,362	100.0	107,756	32,051	0	0.0	0	0	3,362	4.0	107,756	32,051	4.0
35-40	2,945	100.0	108,887	36,974	0	0.0	0	0	2,945	4.0	108,887	36,974	4.0
40-45	2,643	100.0	110,640	41,862	0	0.0	0	0	2,643	4.1	110,640	41,862	4.0
45-50	2,170	100.0	101,572	46,807	0	0.0	0	0	2,170	3.8	101,572	46,807	3.7
50-60	4,047	100.0	219,035	54,123	0	0.0	0	0	4,047	4.2	219,035	54,123	4.1
60-70	2,608	100.0	166,478	63,834	0	0.0	0	0	2,608	3.5	166,478	63,834	3.4
70-80	1,630	100.0	119,904	73,561	0	0.0	0	0	1,630	3.0	119,904	73,561	3.0
80-90	952	100.0	79,208	83,202	0	0.0	0	0	952	2.5	79,208	83,202	2.5
90-100	566	100.0	52,835	93,348	0	0.0	0	0	566	2.1	52,835	93,348	2.1
100-250	1,324	100.0	174,264	131,619	0	0.0	0	0	1,324	1.6	174,264	131,619	1.5
250-500	75	100.0	25,269	336,920	0	0.0	0	0	75	0.7	25,269	336,920	0.7
500 +	20	100.0	37,477	1,873,850	0	0.0	0	0	20	0.4	37,477	1,873,850	0.6

Quintile Distribution

First 20%	8,240	97.6	44,037	5,344	201	2.4	3,295	16,393	8,441	3.0	40,742	4,827	4.7
Second 20%	9,476	100.0	143,538	15,148	0	0.0	0	0	9,476	3.3	143,538	15,148	3.3
Middle 20%	10,960	100.0	303,949	27,733	0	0.0	0	0	10,960	3.9	303,949	27,733	3.9
Fourth 20%	11,416	100.0	531,315	46,541	0	0.0	0	0	11,416	4.0	531,315	46,541	4.0
Next 15%	6,066	100.0	459,879	75,813	0	0.0	0	0	6,066	2.9	459,879	75,813	2.7
Next 4%	832	100.0	124,670	149,844	0	0.0	0	0	832	1.5	124,670	149,844	1.4
Top 1%	81	100.0	59,179	730,605	0	0.0	0	0	81	0.6	59,179	730,605	0.6

Total	47,071	99.6	1,666,567	35,405	201	0.4	3,295	16,393	47,272	3.3	1,663,272	35,185	2.7
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TABLE E: ADJUSTMENTS TO INCOME (THOUSANDS OF DOLLARS)

1999 Full-year returns

AGI Category Distribution											
AGI Level (\$000)	Number of Returns	Total Adjustments	Individual Retirement Accounts	Student Loan Interest	Medical Savings Accounts	Moving Expenses	Self-Employment Tax	Self-Employment Health Insurance	Keogh, SEP, and SIMPLE Retirement Contributions	Penalty on Early Withdrawal of Savings	Alimony Paid
Less than zero	11,475	5,371	404	128	14	115	1,337	1,597	137	40	1,599
0-5	133,098	6,273	1,018	240	19	121	1,908	1,988	147	72	760
5-10	139,349	14,072	2,144	594	22	218	5,681	3,588	241	144	1,440
10-15	135,516	20,287	3,845	1,000	39	376	7,785	4,773	536	168	1,765
15-20	127,439	25,064	5,628	1,533	41	408	8,828	5,476	1,011	183	1,958
20-25	109,213	27,506	7,207	1,896	54	424	9,107	5,343	1,344	159	1,973
25-30	95,468	30,043	7,964	2,172	67	465	9,532	5,331	1,637	122	2,753
30-35	83,146	30,606	8,134	2,386	68	415	9,301	5,089	2,060	116	3,037
35-40	72,937	30,884	8,178	2,186	72	509	9,114	4,971	2,438	116	3,300
40-45	64,654	29,968	8,017	1,963	67	411	8,782	4,330	2,583	115	3,699
45-50	57,702	28,700	7,178	1,769	58	365	8,717	4,133	2,751	107	3,621
50-60	96,734	53,022	11,360	3,212	108	751	16,266	7,488	6,663	188	6,987
60-70	74,564	44,842	8,469	1,904	88	547	14,300	6,204	7,193	118	6,021
70-80	53,888	37,061	6,745	332	71	516	11,722	5,107	7,291	168	5,110
80-90	37,548	31,219	5,276	58	76	411	9,649	4,058	7,412	78	4,201
90-100	26,407	26,448	4,007	23	42	255	7,994	3,427	6,832	66	3,803
100-250	80,401	181,278	15,468	38	301	1,094	46,446	20,428	74,384	209	22,909
250-500	10,835	56,048	1,965	0	64	114	11,976	5,505	26,806	39	9,578
500 +	4,592	23,808	806	0	25	128	5,279	2,934	7,902	13	6,722
Quintile Distribution											
First 20%	282,993	25,574	3,529	956	55	453	8,881	7,144	524	256	3,776
Second 20%	282,993	49,801	10,636	2,828	84	865	18,136	11,144	1,705	372	4,031
Middle 20%	282,993	89,907	23,774	6,567	205	1,298	28,205	15,865	5,397	406	8,190
Fourth 20%	282,993	139,588	33,743	8,913	289	1,992	42,075	20,384	14,365	508	17,320
Next 15%	212,245	168,646	28,319	2,147	329	1,986	52,108	22,373	38,151	500	22,733
Next 4%	56,599	155,126	11,276	24	246	837	38,380	17,019	67,560	130	19,655
Top 1%	14,150	73,860	2,536	0	87	212	15,939	7,840	31,665	50	15,530
Total	1,414,966	702,502	113,812	21,435	1,296	7,642	203,724	101,770	159,366	2,222	91,234

TABLE E.1: ADJUSTMENTS TO INCOME (Detail)

1999 Full-year returns

IRA, STUDENT LOAN INTEREST, AND MEDICAL SAVINGS ACCOUNT PAYMENTS

AGI Category Distribution

AGI Level (\$000)	Individual Retirement Account Payments				Student Loan Interest Deduction				Medical Savings Account Payments			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	191	1.7	404	2,115	203	1.8	128	631	6	0.1	14	2,333
0-5	651	0.5	1,018	1,564	538	0.4	240	446	13	0.0	19	1,462
5-10	1,291	0.9	2,144	1,661	1,315	0.9	594	452	23	0.0	22	957
10-15	2,128	1.6	3,845	1,807	2,242	1.7	1,000	446	35	0.0	39	1,114
15-20	2,942	2.3	5,628	1,913	2,916	2.3	1,533	526	37	0.0	41	1,108
20-25	3,663	3.4	7,207	1,968	3,354	3.1	1,896	565	44	0.0	54	1,227
25-30	3,980	4.2	7,964	2,001	3,544	3.7	2,172	613	49	0.1	67	1,367
30-35	4,037	4.9	8,134	2,015	3,603	4.3	2,386	662	50	0.1	68	1,360
35-40	3,990	5.5	8,178	2,050	3,459	4.7	2,186	632	53	0.1	72	1,358
40-45	3,407	5.3	8,017	2,353	3,271	5.1	1,963	600	44	0.1	67	1,523
45-50	3,180	5.5	7,178	2,257	3,064	5.3	1,769	577	39	0.1	58	1,487
50-60	5,652	5.8	11,360	2,010	5,299	5.5	3,212	606	70	0.1	108	1,543
60-70	3,884	5.2	8,469	2,180	4,159	5.6	1,904	458	59	0.1	88	1,492
70-80	2,858	5.3	6,745	2,360	1,872	3.5	332	177	49	0.1	71	1,449
80-90	2,143	5.7	5,276	2,462	103	0.3	58	563	40	0.1	76	1,900
90-100	1,606	6.1	4,007	2,495	41	0.2	23	561	27	0.1	42	1,556
100-250	5,635	7.0	15,468	2,745	57	0.1	38	667	152	0.2	301	1,980
250-500	579	5.3	1,965	3,394	3	0.0	0	0	26	0.2	64	2,462
500 +	233	5.1	806	3,459	0	0.0	0	0	11	0.2	25	2,273

Quintile Distribution

First 20%	2,114	0.7	3,529	1,669	2,043	0.7	956	468	42	0.0	55	1,310
Second 20%	5,679	2.0	10,636	1,873	5,709	2.0	2,828	495	76	0.0	84	1,105
Middle 20%	11,855	4.2	23,774	2,005	10,605	3.7	6,567	619	153	0.1	205	1,340
Fourth 20%	15,806	5.6	33,743	2,135	14,744	5.2	8,913	605	195	0.1	289	1,482
Next 15%	11,884	5.6	28,319	2,383	5,908	2.8	2,147	363	204	0.1	329	1,613
Next 4%	3,969	7.0	11,276	2,841	31	0.1	24	774	121	0.2	246	2,033
Top 1%	743	5.3	2,536	3,413	3	0.0	0	0	36	0.3	87	2,417

Total	52,050	3.7	113,812	2,187	39,043	2.8	21,435	549	827	0.1	1,296	1,567
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TABLE E.1 (cont.): ADJUSTMENTS TO INCOME (Detail)

1999 Full-year returns

MOVING EXPENSES, AND SELF-EMPLOYMENT TAX AND HEALTH INSURANCE

AGI Category Distribution

AGI Level (\$000)	Moving Expenses				Self-Employment Tax				Self-Employment Health Insurance			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	41	0.4	115	2,805	1,841	16.0	1,337	726	1,004	8.7	1,597	1,591
0-5	72	0.1	121	1,681	8,133	6.1	1,908	235	1,863	1.4	1,988	1,067
5-10	167	0.1	218	1,305	12,798	9.2	5,681	444	3,170	2.3	3,588	1,132
10-15	290	0.2	376	1,297	12,105	8.9	7,785	643	3,890	2.9	4,773	1,227
15-20	374	0.3	408	1,091	10,998	8.6	8,828	803	4,119	3.2	5,476	1,329
20-25	375	0.3	424	1,131	9,906	9.1	9,107	919	3,831	3.5	5,343	1,395
25-30	364	0.4	465	1,277	9,365	9.8	9,532	1,018	3,682	3.9	5,331	1,448
30-35	419	0.5	415	990	8,822	10.6	9,301	1,054	3,433	4.1	5,089	1,482
35-40	396	0.5	509	1,285	8,491	11.6	9,114	1,073	3,169	4.3	4,971	1,569
40-45	347	0.5	411	1,184	7,780	12.0	8,782	1,129	2,756	4.3	4,330	1,571
45-50	310	0.5	365	1,177	7,294	12.6	8,717	1,195	2,551	4.4	4,133	1,620
50-60	537	0.6	751	1,399	12,760	13.2	16,266	1,275	4,418	4.6	7,488	1,695
60-70	403	0.5	547	1,357	9,908	13.3	14,300	1,443	3,533	4.7	6,204	1,756
70-80	322	0.6	516	1,602	7,363	13.7	11,722	1,592	2,765	5.1	5,107	1,847
80-90	218	0.6	411	1,885	5,373	14.3	9,649	1,796	2,159	5.7	4,058	1,880
90-100	140	0.5	255	1,821	3,952	15.0	7,994	2,023	1,726	6.5	3,427	1,986
100-250	430	0.5	1,094	2,544	17,189	21.4	46,446	2,702	9,048	11.3	20,428	2,258
250-500	34	0.3	114	3,353	3,216	29.7	11,976	3,724	2,112	19.5	5,505	2,607
500 +	14	0.3	128	9,143	1,434	31.2	5,279	3,681	1,059	23.1	2,934	2,771

Quintile Distribution

First 20%	279	0.1	453	1,624	22,681	8.0	8,881	392	6,015	2.1	7,144	1,188
Second 20%	725	0.3	865	1,193	24,917	8.8	18,136	728	8,653	3.1	11,144	1,288
Middle 20%	1,161	0.4	1,298	1,118	28,039	9.9	28,205	1,006	10,944	3.9	15,865	1,450
Fourth 20%	1,555	0.5	1,992	1,281	35,355	12.5	42,075	1,190	12,537	4.4	20,384	1,626
Next 15%	1,211	0.6	1,986	1,640	30,196	14.2	52,108	1,726	11,873	5.6	22,373	1,884
Next 4%	285	0.5	837	2,937	13,260	23.4	38,380	2,894	7,338	13.0	17,019	2,319
Top 1%	37	0.3	212	5,730	4,280	30.2	15,939	3,724	2,928	20.7	7,840	2,678

Total	5,253	0.4	7,642	1,455	158,728	11.2	203,724	1,283	60,288	4.3	101,770	1,688
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TABLE E.1 (cont.): ADJUSTMENTS TO INCOME (Detail)

1999 Full-year returns

RETIREMENT PLAN CONTRIBUTIONS, EARLY WITHDRAWAL PENALTY, AND ALIMONY

AGI Category Distribution

AGI Level (\$000)	Keogh, SEP, and SIMPLE Retirement Contributions				Penalty on Early Withdrawal of Savings				Alimony Paid			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	36	0.3	137	3,806	153	1.3	40	261	140	1.2	1,599	11,421
0-5	65	0.0	147	2,262	379	0.3	72	190	108	0.1	760	7,037
5-10	133	0.1	241	1,812	712	0.5	144	202	255	0.2	1,440	5,647
10-15	256	0.2	536	2,094	854	0.6	168	197	287	0.2	1,765	6,150
15-20	394	0.3	1,011	2,566	723	0.6	183	253	348	0.3	1,958	5,626
20-25	487	0.4	1,344	2,760	613	0.6	159	259	370	0.3	1,973	5,332
25-30	521	0.5	1,637	3,142	521	0.5	122	234	477	0.5	2,753	5,771
30-35	593	0.7	2,060	3,474	455	0.5	116	255	510	0.6	3,037	5,955
35-40	641	0.9	2,438	3,803	455	0.6	116	255	573	0.8	3,300	5,759
40-45	690	1.1	2,583	3,743	421	0.7	115	273	565	0.9	3,699	6,547
45-50	703	1.2	2,751	3,913	438	0.8	107	244	525	0.9	3,621	6,897
50-60	1,458	1.5	6,663	4,570	694	0.7	188	271	1,017	1.1	6,987	6,870
60-70	1,504	2.0	7,193	4,783	504	0.7	118	234	778	1.0	6,021	7,739
70-80	1,295	2.4	7,291	5,630	437	0.8	168	384	616	1.1	5,110	8,295
80-90	1,174	3.1	7,412	6,313	290	0.8	78	269	459	1.2	4,201	9,153
90-100	940	3.6	6,832	7,268	204	0.8	66	324	377	1.4	3,803	10,088
100-250	6,150	7.6	74,384	12,095	619	0.8	209	338	1,538	1.9	22,909	14,895
250-500	1,341	12.4	26,806	19,990	61	0.6	39	639	344	3.2	9,578	27,843
500 +	400	8.7	7,902	19,755	25	0.5	13	520	169	3.7	6,722	39,775

Quintile Distribution

First 20%	234	0.1	524	2,239	1,240	0.4	256	206	498	0.2	3,776	7,582
Second 20%	713	0.3	1,705	2,391	1,682	0.6	372	221	692	0.2	4,031	5,825
Middle 20%	1,670	0.6	5,397	3,232	1,579	0.6	406	257	1,416	0.5	8,190	5,784
Fourth 20%	3,463	1.2	14,365	4,148	1,952	0.7	508	260	2,622	0.9	17,320	6,606
Next 15%	5,981	2.8	38,151	6,379	1,616	0.8	500	309	2,565	1.2	22,733	8,863
Next 4%	5,148	9.1	67,560	13,124	411	0.7	130	316	1,186	2.1	19,655	16,573
Top 1%	1,572	11.1	31,665	20,143	78	0.6	50	641	477	3.4	15,530	32,558

Total	18,781	1.3	159,366	8,485	8,558	0.6	2,222	260	9,456	0.7	91,234	9,648
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TABLE F: OREGON ADJUSTMENTS TO FEDERAL AGI (THOUSANDS OF DOLLARS)

1999 Full-year returns

AGI Category Distribution											
AGI Level (\$000)	Number of Returns	Total Oregon Adjustments	Additions		Subtractions						
			Interest on Bonds	Other	Federal Tax Liability	Social Security	Oregon Tax Refund	Interest from U.S. Bonds	Federal Pension Income	Other Subtractions	
Less than zero	11,475	-3,687	1,913	7,542	308	68	3,342	1,860	924	6,640	
0-5	133,098	-6,834	998	1,577	3,167	356	968	2,826	591	1,501	
5-10	139,349	-37,658	1,183	1,581	19,182	1,027	1,841	5,728	6,317	6,327	
10-15	135,516	-107,268	1,710	2,107	57,350	1,553	3,516	9,188	25,565	13,913	
15-20	127,439	-183,139	1,719	2,083	108,036	2,938	6,073	11,098	42,420	16,375	
20-25	109,213	-240,845	1,912	2,191	151,284	10,358	8,725	10,344	48,487	15,751	
25-30	95,468	-284,656	2,213	3,659	181,649	26,221	12,128	10,261	47,216	13,054	
30-35	83,146	-303,099	2,132	2,342	185,743	39,909	15,434	10,423	45,279	10,784	
35-40	72,937	-305,533	2,636	3,257	177,796	50,661	18,712	9,661	45,619	8,978	
40-45	64,654	-304,643	2,201	2,652	167,991	59,017	21,096	9,893	43,186	8,313	
45-50	57,702	-292,515	2,798	3,101	157,180	63,336	22,575	10,098	37,452	7,774	
50-60	96,734	-554,890	4,940	5,490	275,829	134,429	47,566	20,361	73,598	13,537	
60-70	74,564	-480,060	4,683	5,277	219,091	128,266	46,522	19,326	65,236	11,580	
70-80	53,888	-365,080	4,218	4,711	159,855	100,477	40,946	14,778	49,344	8,608	
80-90	37,548	-267,556	3,216	3,782	111,915	70,545	33,946	13,462	37,905	6,781	
90-100	26,407	-196,210	3,087	3,096	78,860	50,825	27,388	10,565	28,803	5,953	
100-250	80,401	-675,460	22,160	13,825	240,234	180,347	118,148	57,198	87,065	28,454	
250-500	10,835	-110,708	9,744	6,751	32,359	26,796	31,563	19,720	4,779	11,986	
500 +	4,592	-104,041	17,844	11,571	13,664	12,128	42,170	42,127	503	22,865	
Quintile Distribution											
First 20%	282,993	-47,685	4,082	10,695	22,414	1,451	6,129	10,356	7,707	14,404	
Second 20%	282,993	-326,747	3,674	4,490	187,676	5,402	10,827	22,107	75,804	33,095	
Middle 20%	282,993	-848,920	6,542	8,394	530,347	84,316	38,310	31,087	141,145	38,651	
Fourth 20%	282,993	-1,433,121	12,400	14,350	760,347	306,650	109,628	49,429	196,396	37,421	
Next 15%	212,245	-1,475,926	19,094	19,487	629,355	392,442	176,247	69,553	208,280	38,629	
Next 4%	56,599	-488,936	18,622	11,139	169,150	133,083	90,882	45,950	56,636	22,995	
Top 1%	14,150	-202,548	26,892	18,041	42,202	35,912	70,634	60,435	4,319	33,979	
Total	1,414,966	-4,823,883	91,307	86,595	2,341,492	959,257	502,657	288,918	690,287	219,174	

TABLE F.1: OREGON ADDITIONS (Detail)

1999 Full-year returns

INTEREST ON GOVERNMENT BONDS OF OTHER STATES AND OTHER

AGI Category Distribution

AGI Level (\$000)	Interest on Government Bonds of Other States				Other Additions			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	220	1.9	1,913	8,695	398	3.5	7,542	18,950
0-5	567	0.4	998	1,760	847	0.6	1,577	1,862
5-10	714	0.5	1,183	1,657	1,134	0.8	1,581	1,394
10-15	959	0.7	1,710	1,783	1,239	0.9	2,107	1,701
15-20	999	0.8	1,719	1,721	1,304	1.0	2,083	1,597
20-25	936	0.9	1,912	2,043	1,359	1.2	2,191	1,612
25-30	1,006	1.1	2,213	2,200	1,411	1.5	3,659	2,593
30-35	1,003	1.2	2,132	2,126	1,531	1.8	2,342	1,530
35-40	1,013	1.4	2,636	2,602	1,499	2.1	3,257	2,173
40-45	1,040	1.6	2,201	2,116	1,522	2.4	2,652	1,742
45-50	1,174	2.0	2,798	2,383	1,476	2.6	3,101	2,101
50-60	2,165	2.2	4,940	2,282	3,011	3.1	5,490	1,823
60-70	1,996	2.7	4,683	2,346	2,665	3.6	5,277	1,980
70-80	1,870	3.5	4,218	2,256	2,133	4.0	4,711	2,209
80-90	1,493	4.0	3,216	2,154	1,586	4.2	3,782	2,385
90-100	1,349	5.1	3,087	2,288	1,224	4.6	3,096	2,529
100-250	7,028	8.7	22,160	3,153	4,831	6.0	13,825	2,862
250-500	1,945	18.0	9,744	5,010	1,107	10.2	6,751	6,098
500 +	1,276	27.8	17,844	13,984	791	17.2	11,571	14,628

Quintile Distribution

First 20%	1,494	0.5	4,082	2,732	2,374	0.8	10,695	4,505
Second 20%	2,106	0.7	3,674	1,745	2,777	1.0	4,490	1,617
Middle 20%	2,982	1.1	6,542	2,194	4,354	1.5	8,394	1,928
Fourth 20%	5,343	1.9	12,400	2,321	7,403	2.6	14,350	1,938
Next 15%	8,120	3.8	19,094	2,351	8,751	4.1	19,487	2,227
Next 4%	5,642	10.0	18,622	3,301	3,620	6.4	11,139	3,077
Top 1%	3,066	21.7	26,892	8,771	1,789	12.6	18,041	10,084

Total	28,753	2.0	91,307	3,176	31,068	2.2	86,595	2,787
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TABLE F.1 (cont.): OREGON SUBTRACTIONS (Detail)

1999 Full-year returns

FEDERAL TAX LIABILITY, SOCIAL SECURITY, AND OREGON TAX REFUND

AGI Category Distribution

AGI Level (\$000)	Federal Tax Liability				Federally Taxable Social Security				Oregon Tax Refund			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	317	2.8	308	972	23	0.2	68	2,957	1,598	13.9	3,342	2,091
0-5	24,844	18.7	3,167	127	119	0.1	356	2,992	1,916	1.4	968	505
5-10	61,852	44.4	19,182	310	235	0.2	1,027	4,370	4,289	3.1	1,841	429
10-15	79,969	59.0	57,350	717	395	0.3	1,553	3,932	7,904	5.8	3,516	445
15-20	96,874	76.0	108,036	1,115	1,739	1.4	2,938	1,689	12,196	9.6	6,073	498
20-25	91,979	84.2	151,284	1,645	8,404	7.7	10,358	1,233	15,292	14.0	8,725	571
25-30	85,890	90.0	181,649	2,115	12,383	13.0	26,221	2,117	19,660	20.6	12,128	617
30-35	77,623	93.4	185,743	2,393	11,925	14.3	39,909	3,347	23,295	28.0	15,434	663
35-40	69,675	95.5	177,796	2,552	10,350	14.2	50,661	4,895	26,725	36.6	18,712	700
40-45	62,889	97.3	167,991	2,671	9,302	14.4	59,017	6,345	28,345	43.8	21,096	744
45-50	56,648	98.2	157,180	2,775	7,820	13.6	63,336	8,099	29,366	50.9	22,575	769
50-60	95,775	99.0	275,829	2,880	13,943	14.4	134,429	9,641	57,727	59.7	47,566	824
60-70	74,209	99.5	219,091	2,952	11,422	15.3	128,266	11,230	51,695	69.3	46,522	900
70-80	53,718	99.7	159,855	2,976	8,267	15.3	100,477	12,154	41,054	76.2	40,946	997
80-90	37,477	99.8	111,915	2,986	5,642	15.0	70,545	12,504	30,151	80.3	33,946	1,126
90-100	26,377	99.9	78,860	2,990	3,994	15.1	50,825	12,725	21,941	83.1	27,388	1,248
100-250	80,315	99.9	240,234	2,991	13,372	16.6	180,347	13,487	68,359	85.0	118,148	1,728
250-500	10,827	99.9	32,359	2,989	1,780	16.4	26,796	15,054	9,232	85.2	31,563	3,419
500 +	4,587	99.9	13,664	2,979	746	16.2	12,128	16,257	3,792	82.6	42,170	11,121

Quintile Distribution

First 20%	86,480	30.6	22,414	259	377	0.1	1,451	3,849	7,764	2.7	6,129	789
Second 20%	192,923	68.2	187,676	973	3,037	1.1	5,402	1,779	22,420	7.9	10,827	483
Middle 20%	253,430	89.6	530,347	2,093	33,823	12.0	84,316	2,493	60,747	21.5	38,310	631
Fourth 20%	276,710	97.8	760,347	2,748	40,153	14.2	306,650	7,637	140,790	49.8	109,628	779
Next 15%	211,614	99.7	629,355	2,974	32,478	15.3	392,442	12,083	162,624	76.6	176,247	1,084
Next 4%	56,551	99.9	169,150	2,991	9,675	17.1	133,083	13,755	48,278	85.3	90,882	1,882
Top 1%	14,137	99.9	42,202	2,985	2,318	16.4	35,912	15,493	11,914	84.2	70,634	5,929

Total	1,091,845	77.2	2,341,492	2,145	121,861	8.6	959,257	7,872	454,537	32.1	502,657	1,106
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TABLE F.1 (cont.): OREGON SUBTRACTIONS (Detail)

1999 Full-year returns

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

AGI Category Distribution

AGI Level (\$000)	Interest from U.S. Bonds				Federal Pension Income				Other Subtractions			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	738	6.4	1,860	2,520	75	0.7	924	12,320	374	3.3	6,640	17,754
0-5	5,493	4.1	2,826	514	123	0.1	591	4,805	2,057	1.5	1,501	730
5-10	6,145	4.4	5,728	932	974	0.7	6,317	6,486	2,778	2.0	6,327	2,278
10-15	6,772	5.0	9,188	1,357	2,666	2.0	25,565	9,589	3,464	2.6	13,913	4,016
15-20	6,894	5.4	11,098	1,610	3,417	2.7	42,420	12,414	3,331	2.6	16,375	4,916
20-25	5,686	5.2	10,344	1,819	3,261	3.0	48,487	14,869	2,953	2.7	15,751	5,334
25-30	5,379	5.6	10,261	1,908	2,855	3.0	47,216	16,538	2,682	2.8	13,054	4,867
30-35	5,139	6.2	10,423	2,028	2,585	3.1	45,279	17,516	2,405	2.9	10,784	4,484
35-40	4,952	6.8	9,661	1,951	2,400	3.3	45,619	19,008	2,006	2.8	8,978	4,476
40-45	4,902	7.6	9,893	2,018	2,213	3.4	43,186	19,515	1,844	2.9	8,313	4,508
45-50	4,735	8.2	10,098	2,133	1,891	3.3	37,452	19,805	1,795	3.1	7,774	4,331
50-60	8,829	9.1	20,361	2,306	3,505	3.6	73,598	20,998	3,069	3.2	13,537	4,411
60-70	7,904	10.6	19,326	2,445	2,909	3.9	65,236	22,426	2,591	3.5	11,580	4,469
70-80	6,565	12.2	14,778	2,251	2,087	3.9	49,344	23,644	2,036	3.8	8,608	4,228
80-90	5,227	13.9	13,462	2,575	1,540	4.1	37,905	24,614	1,554	4.1	6,781	4,364
90-100	4,084	15.5	10,565	2,587	1,072	4.1	28,803	26,868	1,227	4.6	5,953	4,852
100-250	17,152	21.3	57,198	3,335	2,918	3.6	87,065	29,837	5,367	6.7	28,454	5,302
250-500	3,519	32.5	19,720	5,604	163	1.5	4,779	29,319	1,386	12.8	11,986	8,648
500 +	1,984	43.2	42,127	21,233	30	0.7	503	16,767	985	21.5	22,865	23,213

Quintile Distribution

First 20%	12,328	4.4	10,356	840	1,156	0.4	7,707	6,667	5,187	1.8	14,404	2,777
Second 20%	14,682	5.2	22,107	1,506	6,657	2.4	75,804	11,387	7,316	2.6	33,095	4,524
Middle 20%	16,154	5.7	31,087	1,924	8,578	3.0	141,145	16,454	7,916	2.8	38,651	4,883
Fourth 20%	23,011	8.1	49,429	2,148	9,767	3.5	196,396	20,108	8,511	3.0	37,421	4,397
Next 15%	27,608	13.0	69,553	2,519	8,520	4.0	208,280	24,446	8,518	4.0	38,629	4,535
Next 4%	13,170	23.3	45,950	3,489	1,844	3.3	56,636	30,714	4,214	7.4	22,995	5,457
Top 1%	5,146	36.4	60,435	11,744	162	1.1	4,319	26,660	2,242	15.8	33,979	15,156

Total	112,099	7.9	288,918	2,577	36,684	2.6	690,287	18,817	43,904	3.1	219,174	4,992
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**TABLE G: STANDARD DEDUCTION RETURNS
(Including Returns with Additional Deductions¹)**

1999 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Total Number of Returns	All Standard Deduction Returns						Joint Standard Deduction Returns				Number of Taxpayers		
		Number of Returns	Percent of Total	At Least One 65+ Exemption		At Least One Blind Exemption		Number of Returns	At Least One 65+ Exemption	One 65+ Exemption	Two 65+ Exemptions	All Standard Deduction Returns	With a 65+ Exemption	With a Blind Exemption
				Number	Percent	Number	Percent							
Less than zero	11,475	5,758	50.2	1,348	23.4	19	0.3	1,829	681	221	460	7,587	1,808	19
0-5	133,098	127,176	95.6	6,295	4.9	199	0.2	4,875	1,868	527	1,341	132,051	7,636	204
5-10	139,349	122,696	88.0	14,673	12.0	394	0.3	10,466	3,706	984	2,722	133,162	17,395	397
10-15	135,516	108,989	80.4	15,688	14.4	478	0.4	17,341	6,735	1,542	5,193	126,330	20,881	482
15-20	127,439	96,269	75.5	11,060	11.5	326	0.3	18,781	5,794	1,386	4,408	115,050	15,468	327
20-25	109,213	76,981	70.5	6,774	8.8	222	0.3	18,044	3,991	1,059	2,932	95,025	9,706	224
25-30	95,468	59,919	62.8	4,467	7.5	170	0.3	17,202	2,651	788	1,863	77,121	6,330	171
30-35	83,146	45,166	54.3	3,202	7.1	121	0.3	16,054	1,930	584	1,346	61,220	4,548	124
35-40	72,937	32,792	45.0	2,463	7.5	87	0.3	14,761	1,554	459	1,095	47,553	3,558	88
40-45	64,654	24,287	37.6	1,982	8.2	77	0.3	13,045	1,176	379	797	37,332	2,779	78
45-50	57,702	17,996	31.2	1,576	8.8	46	0.3	11,028	893	252	641	29,024	2,217	47
50-60	96,734	22,738	23.5	2,197	9.7	71	0.3	15,810	1,464	422	1,042	38,548	3,239	72
60-70	74,564	11,953	16.0	1,576	13.2	43	0.4	8,833	1,173	303	870	20,786	2,446	44
70-80	53,888	5,955	11.1	905	15.2	22	0.4	4,460	687	143	544	10,415	1,449	23
80-90	37,548	3,245	8.6	569	17.5	25	0.8	2,421	418	81	337	5,666	906	25
90-100	26,407	1,870	7.1	362	19.4	9	0.5	1,380	261	53	208	3,250	570	9
100-250	80,401	4,324	5.4	931	21.5	19	0.4	3,134	669	119	550	7,458	1,481	19
250-500	10,835	485	4.5	115	23.7	4	0.8	338	82	20	62	823	177	5
500 +	4,592	212	4.6	41	19.3	2	0.9	162	27	8	19	374	60	2

Quintile Distribution

First 20%	282,993	254,843	90.1	22,190	8.7	609	0.2	17,065	6,209	1,719	4,490	271,908	26,680	617
Second 20%	282,993	219,974	77.7	28,242	12.8	859	0.4	39,254	13,359	3,132	10,227	259,228	38,469	864
Middle 20%	282,993	175,091	61.9	13,590	7.8	479	0.3	51,082	8,104	2,335	5,769	226,173	19,359	485
Fourth 20%	282,993	91,885	32.5	7,811	8.5	263	0.3	52,594	4,852	1,437	3,415	144,479	11,226	267
Next 15%	212,245	23,565	11.1	3,605	15.3	109	0.5	17,495	2,676	611	2,065	41,060	5,670	111
Next 4%	56,599	2,801	4.9	641	22.9	9	0.3	2,012	459	70	389	4,813	1,030	9
Top 1%	14,150	652	4.6	145	22.2	6	0.9	462	101	26	75	1,114	220	7

Total	1,414,966	768,811	54.3	76,224	9.9	2,334	0.3	179,964	35,760	9,330	26,430	948,775	102,654	2,360
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¹ Additional deduction amounts for filers (and spouses) 65 or older or blind are allowed only to those claiming a standard deduction.

TABLE H: ITEMIZED DEDUCTION RETURNS

1999 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Total Number of Returns	Federal Itemized Deductions				State Tax Itemized on Federal Return			Oregon Medical Deduction			Oregon Itemized Deductions			
		Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	11,475	4,326	37.7	86,741	20,051	2,624	11,688	4,454	10	18	1,800	5,717	49.8	81,968	14,338
0-5	133,098	3,766	2.8	44,308	11,765	2,540	2,018	794	2,549	629	247	5,922	4.4	52,725	8,903
5-10	139,349	9,260	6.6	100,790	10,884	9,258	5,246	567	9,637	5,813	603	16,653	12.0	134,206	8,059
10-15	135,516	15,258	11.3	167,575	10,983	18,436	12,049	654	15,568	14,610	938	26,527	19.6	226,403	8,535
15-20	127,439	20,008	15.7	223,101	11,151	25,444	22,365	879	15,651	19,919	1,273	31,170	24.5	278,779	8,944
20-25	109,213	22,741	20.8	253,514	11,148	28,658	33,689	1,176	11,979	19,070	1,592	32,232	29.5	289,736	8,989
25-30	95,468	27,863	29.2	308,695	11,079	33,220	50,210	1,511	9,555	18,012	1,885	35,549	37.2	318,181	8,950
30-35	83,146	31,574	38.0	361,445	11,448	36,263	67,088	1,850	8,240	17,859	2,167	37,980	45.7	348,305	9,171
35-40	72,937	34,662	47.5	417,531	12,046	38,819	84,495	2,177	7,369	17,974	2,439	40,145	55.0	382,728	9,534
40-45	64,654	36,022	55.7	453,075	12,578	39,350	99,893	2,539	6,674	17,813	2,669	40,367	62.4	396,649	9,826
45-50	57,702	36,341	63.0	480,517	13,222	38,892	111,928	2,878	5,847	16,677	2,852	39,706	68.8	405,533	10,213
50-60	96,734	69,734	72.1	990,210	14,200	72,699	245,198	3,373	10,776	33,817	3,138	73,996	76.5	805,439	10,885
60-70	74,564	60,323	80.9	942,670	15,627	61,736	252,042	4,083	9,186	32,810	3,572	62,611	84.0	739,401	11,809
70-80	53,888	46,702	86.7	806,526	17,270	47,399	228,485	4,820	6,949	27,422	3,946	47,933	88.9	615,044	12,831
80-90	37,548	33,621	89.5	639,831	19,031	33,985	191,510	5,635	4,910	20,582	4,192	34,303	91.4	474,748	13,840
90-100	26,407	24,196	91.6	501,406	20,723	24,305	155,514	6,398	3,545	15,667	4,419	24,537	92.9	364,757	14,866
100-250	80,401	75,481	93.9	2,113,296	27,998	75,413	742,420	9,845	12,629	63,983	5,066	76,077	94.6	1,440,799	18,939
250-500	10,835	10,309	95.1	553,255	53,667	10,259	242,885	23,675	1,788	11,475	6,418	10,350	95.5	322,225	31,133
500 +	4,592	4,341	94.5	806,195	185,716	4,352	367,602	84,467	796	5,582	7,013	4,380	95.4	444,412	101,464

Quintile Distribution

First 20%	282,993	17,269	6.1	230,803	13,365	14,337	18,891	1,318	12,113	6,398	528	28,150	9.9	267,577	9,505
Second 20%	282,993	38,876	13.7	431,398	11,097	48,442	39,085	807	33,481	37,795	1,129	63,019	22.3	553,674	8,786
Middle 20%	282,993	84,874	30.0	958,217	11,290	100,726	160,767	1,596	28,998	55,055	1,899	107,902	38.1	978,589	9,069
Fourth 20%	282,993	174,546	61.7	2,327,082	13,332	186,852	543,071	2,906	29,838	84,959	2,847	191,108	67.5	1,968,228	10,299
Next 15%	212,245	184,083	86.7	3,362,239	18,265	186,559	981,644	5,262	27,593	110,756	4,014	188,680	88.9	2,527,009	13,393
Next 4%	56,599	53,451	94.4	1,635,097	30,591	53,346	594,726	11,148	9,266	48,957	5,284	53,798	95.1	1,092,901	20,315
Top 1%	14,150	13,429	94.9	1,305,846	97,241	13,390	588,143	43,924	2,369	15,812	6,675	13,498	95.4	734,060	54,383

Total	1,414,966	566,528	40.0	10,250,683	18,094	603,652	2,926,325	4,848	143,658	359,732	2,504	646,155	45.7	8,122,039	12,570
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For both the federal and Oregon returns, taxpayers are allowed to take either the appropriate standard deduction or their itemized deductions, whichever is greater. In 1999, 564,062 full-year filers itemized both returns.

TABLE I: OREGON CREDITS (THOUSANDS OF DOLLARS)

1999 Full-year 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	11,475	9	8	0	0	0	0	0	0	0	0
0-5	133,098	3,047	2,872	147	0	6	3	1	5	6	7
5-10	139,349	17,225	15,142	1,605	148	150	41	19	26	26	68
10-15	135,516	30,143	24,771	3,337	926	431	374	30	57	52	166
15-20	127,439	35,030	27,980	2,843	2,167	535	1,066	15	89	84	250
20-25	109,213	31,399	26,030	1,451	1,769	548	1,104	3	100	102	293
25-30	95,468	27,584	24,320	384	1,051	496	802	0	114	115	302
30-35	83,146	24,506	22,507	4	518	357	581	0	128	135	277
35-40	72,937	22,900	21,356	0	249	201	500	0	152	147	295
40-45	64,654	21,525	20,275	0	92	47	445	0	167	179	321
45-50	57,702	20,159	19,018	0	31	0	424	0	182	187	317
50-60	96,734	35,720	33,641	0	4	0	732	0	391	325	627
60-70	74,564	28,854	27,010	0	0	0	446	0	390	357	650
70-80	53,888	21,373	19,999	0	0	0	132	0	346	275	621
80-90	37,548	15,357	14,117	0	0	0	20	0	289	285	646
90-100	26,407	10,998	9,931	0	0	0	5	0	235	234	592
100-250	80,401	38,013	30,440	0	0	0	5	0	899	2,517	4,152
250-500	10,835	7,633	4,173	0	0	0	0	0	174	2,064	1,221
500 +	4,592	13,728	1,709	0	0	0	0	0	91	10,125	1,803

Quintile Distribution

First 20%	282,993	20,116	17,882	1,734	147	155	44	20	30	31	74
Second 20%	282,993	70,852	57,329	6,533	3,478	1,054	1,639	45	162	152	458
Middle 20%	282,993	82,361	72,479	1,504	3,014	1,365	2,393	2	355	362	885
Fourth 20%	282,993	97,913	92,101	0	317	197	2,034	0	887	838	1,539
Next 15%	212,245	85,323	78,631	0	0	0	569	0	1,474	1,494	3,155
Next 4%	56,599	28,032	21,497	0	0	0	2	0	678	2,263	3,592
Top 1%	14,150	20,607	5,380	0	0	0	0	0	247	12,076	2,904

Total	1,414,966	405,203	345,300	9,771	6,956	2,771	6,680	67	3,835	17,216	12,607
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**TABLE I.1: OREGON CREDITS (Detail)
EXEMPTION , EARNED INCOME, AND WORKING FAMILY CREDITS**

1999 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Exemption Credits (\$134 per exemption)				Oregon Earned Income Credit				Working Family Credit			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	31	0.3	8	258	4	0.0	0	0	0	0.0	0	0
0-5	39,998	30.1	2,872	72	13,530	10.2	147	11	8	0.0	0	0
5-10	100,846	72.4	15,142	150	37,415	26.8	1,605	43	1,127	0.8	148	131
10-15	120,031	88.6	24,771	206	28,185	20.8	3,337	118	3,492	2.6	926	265
15-20	119,548	93.8	27,980	234	29,280	23.0	2,843	97	5,288	4.1	2,167	410
20-25	104,497	95.7	26,030	249	25,149	23.0	1,451	58	3,945	3.6	1,769	448
25-30	92,390	96.8	24,320	263	14,378	15.1	384	27	2,374	2.5	1,051	443
30-35	81,070	97.5	22,507	278	834	1.0	4	5	1,261	1.5	518	411
35-40	71,359	97.8	21,356	299	0	0.0	0	0	601	0.8	249	414
40-45	63,540	98.3	20,275	319	0	0.0	0	0	192	0.3	92	479
45-50	56,913	98.6	19,018	334	0	0.0	0	0	49	0.1	31	633
50-60	95,579	98.8	33,641	352	0	0.0	0	0	19	0.0	4	211
60-70	73,824	99.0	27,010	366	0	0.0	0	0	0	0.0	0	0
70-80	53,485	99.3	19,999	374	0	0.0	0	0	0	0.0	0	0
80-90	37,330	99.4	14,117	378	0	0.0	0	0	0	0.0	0	0
90-100	26,261	99.4	9,931	378	0	0.0	0	0	0	0.0	0	0
100-250	80,083	99.6	30,440	380	0	0.0	0	0	0	0.0	0	0
250-500	10,785	99.5	4,173	387	0	0.0	0	0	0	0.0	0	0
500 +	4,577	99.7	1,709	373	0	0.0	0	0	0	0.0	0	0

Quintile Distribution

First 20%	140,102	49.5	17,882	128	50,719	17.9	1,734	34	1,125	0.4	147	131
Second 20%	258,514	91.3	57,329	222	62,226	22.0	6,533	105	9,689	3.4	3,478	359
Middle 20%	273,753	96.7	72,479	265	35,830	12.7	1,504	42	6,800	2.4	3,014	443
Fourth 20%	278,616	98.5	92,101	331	0	0.0	0	0	742	0.3	317	427
Next 15%	210,673	99.3	78,631	373	0	0.0	0	0	0	0.0	0	0
Next 4%	56,402	99.7	21,497	381	0	0.0	0	0	0	0.0	0	0
Top 1%	14,087	99.6	5,380	382	0	0.0	0	0	0	0.0	0	0

Total	1,232,147	87.1	345,300	280	148,775	10.5	9,771	66	18,356	1.3	6,956	379
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**TABLE I.1 (cont.): OREGON CREDITS (Detail)
RETIREMENT INCOME, CHILD CARE, AND ELDERLY CREDITS**

1999 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Retirement Income Credit				Child Care Credit				Elderly Care Credit			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
0-5	223	0.2	6	27	98	0.1	3	31	19	0.0	1	53
5-10	1,764	1.3	150	85	491	0.4	41	84	222	0.2	19	86
10-15	2,965	2.2	431	145	2,272	1.7	374	165	261	0.2	30	115
15-20	2,736	2.1	535	196	4,800	3.8	1,066	222	162	0.1	15	93
20-25	2,230	2.0	548	246	5,160	4.7	1,104	214	31	0.0	3	97
25-30	1,647	1.7	496	301	4,650	4.9	802	172	0	0.0	0	0
30-35	1,252	1.5	357	285	4,119	5.0	581	141	0	0.0	0	0
35-40	775	1.1	201	259	4,073	5.6	500	123	0	0.0	0	0
40-45	311	0.5	47	151	4,114	6.4	445	108	0	0.0	0	0
45-50	0	0.0	0	0	4,194	7.3	424	101	0	0.0	0	0
50-60	0	0.0	0	0	7,891	8.2	732	93	0	0.0	0	0
60-70	0	0.0	0	0	5,109	6.9	446	87	0	0.0	0	0
70-80	0	0.0	0	0	1,489	2.8	132	89	0	0.0	0	0
80-90	0	0.0	0	0	245	0.7	20	82	0	0.0	0	0
90-100	0	0.0	0	0	52	0.2	5	96	0	0.0	0	0
100-250	0	0.0	0	0	28	0.0	5	179	0	0.0	0	0
250-500	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
500 +	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0

Quintile Distribution

First 20%	1,974	0.7	155	79	585	0.2	44	75	240	0.1	20	83
Second 20%	6,091	2.2	1,054	173	7,948	2.8	1,639	206	432	0.2	45	104
Middle 20%	4,940	1.7	1,365	276	13,842	4.9	2,393	173	23	0.0	2	87
Fourth 20%	898	0.3	197	219	19,933	7.0	2,034	102	0	0.0	0	0
Next 15%	0	0.0	0	0	6,470	3.0	569	88	0	0.0	0	0
Next 4%	0	0.0	0	0	7	0.0	2	286	0	0.0	0	0
Top 1%	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0

Total	13,903	1.0	2,771	199	48,785	3.4	6,680	137	695	0.0	67	96
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TABLE I.1 (cont.):

OREGON CREDITS (Detail)

1999 Full-year returns

POLITICAL CONTRIBUTIONS, TAXES PAID TO OTHER STATES, AND OTHER

AGI Category Distribution

AGI Level (\$000)	Political Contribution Credit				Credit for Tax Paid to Other States				Other Credits			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	2	0.0	0	0	0	0.0	0	0	1	0.0	0	0
0-5	152	0.1	5	33	176	0.1	6	34	237	0.2	7	30
5-10	688	0.5	26	38	451	0.3	26	58	877	0.6	68	78
10-15	1,291	1.0	57	44	436	0.3	52	119	1,274	0.9	166	130
15-20	1,706	1.3	89	52	487	0.4	84	172	1,576	1.2	250	159
20-25	1,779	1.6	100	56	427	0.4	102	239	1,494	1.4	293	196
25-30	1,943	2.0	114	59	448	0.5	115	257	1,536	1.6	302	197
30-35	2,152	2.6	128	59	437	0.5	135	309	1,430	1.7	277	194
35-40	2,487	3.4	152	61	409	0.6	147	359	1,511	2.1	295	195
40-45	2,700	4.2	167	62	419	0.6	179	427	1,505	2.3	321	213
45-50	2,918	5.1	182	62	414	0.7	187	452	1,418	2.5	317	224
50-60	5,883	6.1	391	66	741	0.8	325	439	2,588	2.7	627	242
60-70	5,545	7.4	390	70	633	0.8	357	564	2,247	3.0	650	289
70-80	4,794	8.9	346	72	483	0.9	275	569	1,854	3.4	621	335
80-90	3,956	10.5	289	73	397	1.1	285	718	1,334	3.6	646	484
90-100	3,163	12.0	235	74	344	1.3	234	680	1,083	4.1	592	547
100-250	11,444	14.2	899	79	1,833	2.3	2,517	1,373	3,737	4.6	4,152	1,111
250-500	2,042	18.8	174	85	582	5.4	2,064	3,546	646	6.0	1,221	1,890
500 +	1,042	22.7	91	87	560	12.2	10,125	18,080	388	8.4	1,803	4,647

Quintile Distribution

First 20%	835	0.3	30	36	620	0.2	31	50	1,107	0.4	74	67
Second 20%	3,276	1.2	162	49	999	0.4	152	152	3,094	1.1	458	148
Middle 20%	6,073	2.1	355	58	1,319	0.5	362	274	4,492	1.6	885	197
Fourth 20%	13,874	4.9	887	64	1,944	0.7	838	431	6,924	2.4	1,539	222
Next 15%	20,317	9.6	1,474	73	2,210	1.0	1,494	676	7,353	3.5	3,155	429
Next 4%	8,451	14.9	678	80	1,495	2.6	2,263	1,514	2,817	5.0	3,592	1,275
Top 1%	2,861	20.2	247	86	1,090	7.7	12,076	11,079	949	6.7	2,904	3,060

Total	55,687	3.9	3,835	69	9,677	0.7	17,216	1,779	26,736	1.9	12,607	472
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TABLE J: DISTRIBUTION OF RETURNS BY NUMBER OF PERSONAL EXEMPTIONS

1999 Full-year returns

AGI Category Distribution														
AGI Level (\$000)	Number of Returns	Total Personal Exemptions	Number of Personal Exemptions										Ten or More	
			Zero	One	Two	Three	Four	Five	Six	Seven	Eight	Nine	Number of Returns	Number of Exemptions
Less than zero	11,475	20,211	893	4,678	3,991	778	686	308	90	30	12	5	4	42
0-5	133,098	91,024	66,995	50,049	10,397	3,549	1,386	476	152	67	19	4	4	41
5-10	139,349	166,929	30,960	72,758	21,270	8,732	3,723	1,241	454	128	55	17	11	125
10-15	135,516	218,105	8,694	72,416	32,668	12,087	6,010	2,427	814	264	89	25	22	248
15-20	127,439	227,919	2,793	66,052	33,997	12,516	7,112	3,110	1,139	431	179	80	30	324
20-25	109,213	204,363	1,255	54,973	29,736	11,058	7,195	3,156	1,177	398	154	51	60	645
25-30	95,468	186,881	654	46,646	25,586	9,626	7,676	3,339	1,230	466	154	52	39	444
30-35	83,146	171,106	350	37,369	23,767	8,886	7,437	3,375	1,250	436	171	66	39	408
35-40	72,937	161,330	216	27,866	22,587	8,866	8,092	3,508	1,179	399	152	46	26	287
40-45	64,654	152,441	107	21,062	21,211	8,384	8,405	3,671	1,221	379	139	40	35	379
45-50	57,702	142,490	88	16,173	19,486	8,166	8,603	3,589	1,067	329	97	64	40	433
50-60	96,734	251,546	72	20,028	36,415	14,876	16,493	6,204	1,867	520	160	67	32	343
60-70	74,564	201,667	41	11,018	30,323	12,307	13,985	5,052	1,295	361	114	39	29	322
70-80	53,888	149,157	42	6,298	22,537	9,175	10,815	3,692	952	257	74	27	19	194
80-90	37,548	105,185	10	3,977	15,721	6,445	7,835	2,651	666	152	63	16	12	128
90-100	26,407	73,974	20	2,620	11,233	4,531	5,555	1,842	452	103	38	6	7	74
100-250	80,401	226,499	68	8,161	33,854	13,207	17,288	5,832	1,470	362	116	25	18	190
250-500	10,835	31,059	26	1,177	4,487	1,460	2,345	1,012	245	57	18	7	1	12
500 +	4,592	12,754	4	551	2,040	542	941	385	108	16	1	3	1	13
Quintile Distribution														
First 20%	282,993	276,819	98,750	126,967	35,477	12,981	5,750	2,020	694	223	86	26	19	208
Second 20%	282,993	482,680	11,846	148,634	72,089	26,644	14,330	6,074	2,148	760	292	112	64	694
Middle 20%	282,993	557,762	2,042	135,197	78,130	29,225	22,620	9,964	3,704	1,323	491	168	129	1,405
Fourth 20%	282,993	691,064	443	80,146	97,489	39,549	41,037	16,708	5,193	1,565	519	213	131	1,423
Next 15%	212,245	586,323	122	25,494	88,402	35,854	42,666	14,623	3,656	957	311	89	71	760
Next 4%	56,599	159,907	55	5,837	23,708	9,111	12,180	4,210	1,114	261	87	23	13	137
Top 1%	14,150	40,085	30	1,597	6,011	1,827	2,999	1,271	319	66	19	9	2	25
Total	1,414,966	2,794,640	113,288	523,872	401,306	155,191	141,582	54,870	16,828	5,155	1,805	640	429	4,652

**TABLE J.1: DISTRIBUTION OF RETURNS BY PERSONAL EXEMPTIONS CLAIMED
TOTAL, PERSONAL, DISABLED, AND DISABLED CHILD EXEMPTIONS**

1999 Full-year 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	11,475	20,431	20,211	167	9	185	26	3	1	0	0	0	0	35
0-5	133,098	92,131	91,024	895	27	949	139	8	1	0	0	0	0	158
5-10	139,349	168,989	166,929	1,662	38	1,738	270	21	2	1	0	0	0	322
10-15	135,516	220,803	218,105	2,092	79	2,250	389	22	5	0	0	0	0	448
15-20	127,439	230,550	227,919	1,916	79	2,074	458	43	3	1	0	0	0	557
20-25	109,213	206,575	204,363	1,480	55	1,590	498	50	3	0	2	15	0	622
25-30	95,468	188,874	186,881	1,198	46	1,290	560	61	4	1	1	5	0	703
30-35	83,146	172,718	171,106	951	37	1,025	450	54	8	0	1	5	0	587
35-40	72,937	162,821	161,330	831	28	887	471	50	11	0	0	0	0	604
40-45	64,654	153,785	152,441	729	23	775	463	46	2	2	0	0	0	569
45-50	57,702	143,664	142,490	582	18	618	452	42	5	0	1	5	0	556
50-60	96,734	253,661	251,546	1,101	35	1,171	780	62	8	4	0	0	0	944
60-70	74,564	203,357	201,667	864	28	920	632	53	8	2	0	0	0	770
70-80	53,888	150,211	149,157	552	18	588	373	29	7	2	1	6	0	466
80-90	37,548	105,877	105,185	364	9	382	260	25	0	0	0	0	0	310
90-100	26,407	74,424	73,974	217	7	231	199	10	0	0	0	0	0	219
100-250	80,401	227,778	226,499	631	25	681	491	41	5	1	1	6	0	598
250-500	10,835	31,196	31,059	61	2	65	63	3	1	0	0	0	0	72
500 +	4,592	12,784	12,754	15	0	15	15	0	0	0	0	0	0	15

Quintile Distribution

First 20%	282,993	280,190	276,819	2,710	74	2,858	433	32	4	1	0	0	513
Second 20%	282,993	488,409	482,680	4,297	165	4,627	934	70	8	1	0	0	1,102
Middle 20%	282,993	563,470	557,762	3,519	135	3,789	1,500	171	16	1	4	25	1,919
Fourth 20%	282,993	697,037	691,064	3,140	101	3,342	2,142	191	26	6	1	5	2,631
Next 15%	212,245	590,515	586,323	2,136	73	2,282	1,583	127	15	4	2	12	1,910
Next 4%	56,599	160,780	159,907	440	13	466	330	29	5	1	0	0	407
Top 1%	14,150	40,228	40,085	66	2	70	67	3	0	0	0	0	73

Total	1,414,966	2,820,629	2,794,640	16,308	563	17,434	6,989	623	74	14	7	42	8,555
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TABLE K: OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (THOUSANDS OF DOLLARS)

1999 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Oregon Tax Liability	Amount Withheld from Wages	Estimated Tax Payments	Tax Paid with Returns	Tax Refunds Due	Donations				
							Nongame Wildlife	AIDS/HIV Education	Child Abuse Prevention	Alzheimers Research	Stop Domestic Violence
Less than zero	11,475	89	3,999	2,640	31	6,580	0	0	0	0	0
0-5	133,098	4,080	11,884	822	1,189	9,815	5	4	7	4	5
5-10	139,349	21,739	33,672	1,985	4,157	18,076	6	5	10	5	7
10-15	135,516	47,000	58,875	4,947	7,457	24,279	6	5	8	5	6
15-20	127,439	78,063	88,943	7,935	9,103	27,918	6	5	10	6	6
20-25	109,213	102,211	110,298	8,960	9,590	26,637	6	5	9	5	6
25-30	95,468	120,190	126,995	9,793	9,911	26,510	7	5	10	6	6
30-35	83,146	130,471	136,287	10,613	9,962	26,391	8	5	9	7	6
35-40	72,937	135,715	140,754	11,009	9,998	26,047	8	5	9	7	6
40-45	64,654	140,018	143,318	11,880	10,137	25,316	7	4	8	7	5
45-50	57,702	143,599	144,433	12,441	10,432	23,706	7	4	8	6	5
50-60	96,734	286,097	281,252	26,382	20,640	42,176	11	7	15	11	9
60-70	74,564	271,076	258,031	27,410	19,911	34,277	9	5	11	9	7
70-80	53,888	235,009	217,523	26,584	17,847	26,945	9	5	10	8	7
80-90	37,548	191,843	172,999	24,308	15,039	20,503	6	3	8	6	5
90-100	26,407	155,179	134,586	22,983	13,119	15,509	5	2	5	5	3
100-250	80,401	760,993	539,305	198,415	89,937	66,664	14	8	18	15	11
250-500	10,835	276,619	144,977	113,566	39,955	21,880	2	1	3	2	1
500 +	4,592	502,418	151,101	308,737	88,059	45,480	1	1	3	1	0

Quintile Distribution

First 20%	282,993	25,685	49,251	5,432	5,336	34,335	11	9	17	9	11
Second 20%	282,993	140,520	164,922	14,338	18,152	56,891	13	10	20	12	13
Middle 20%	282,993	362,541	382,752	29,926	29,780	79,917	22	15	27	19	17
Fourth 20%	282,993	698,079	700,616	61,510	50,613	114,658	32	20	39	30	24
Next 15%	212,245	1,005,251	906,774	128,971	80,735	111,229	34	17	40	32	25
Next 4%	56,599	615,493	412,801	177,339	77,416	52,062	9	6	12	10	7
Top 1%	14,150	754,840	282,118	413,894	124,443	65,616	2	1	5	3	2

Total	1,414,966	3,602,410	2,899,233	831,410	386,475	514,709	122	78	161	115	100
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TABLE K.1: OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail)
WITHHOLDING AND ESTIMATED PAYMENTS

1999 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Withholding from Wages				Estimated Tax Payments			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	3,125	27.2	3,999	1,280	783	6.8	2,640	3,372
0-5	95,752	71.9	11,884	124	2,085	1.6	822	394
5-10	103,971	74.6	33,672	324	4,317	3.1	1,985	460
10-15	102,699	75.8	58,875	573	8,668	6.4	4,947	571
15-20	103,108	80.9	88,943	863	11,075	8.7	7,935	716
20-25	92,892	85.1	110,298	1,187	10,299	9.4	8,960	870
25-30	83,477	87.4	126,995	1,521	9,571	10.0	9,793	1,023
30-35	73,784	88.7	136,287	1,847	8,894	10.7	10,613	1,193
35-40	65,300	89.5	140,754	2,155	8,470	11.6	11,009	1,300
40-45	58,179	90.0	143,318	2,463	8,122	12.6	11,880	1,463
45-50	52,122	90.3	144,433	2,771	7,691	13.3	12,441	1,618
50-60	87,658	90.6	281,252	3,209	14,187	14.7	26,382	1,860
60-70	67,585	90.6	258,031	3,818	12,719	17.1	27,410	2,155
70-80	48,793	90.5	217,523	4,458	10,347	19.2	26,584	2,569
80-90	33,774	89.9	172,999	5,122	8,137	21.7	24,308	2,987
90-100	23,614	89.4	134,586	5,699	6,570	24.9	22,983	3,498
100-250	68,359	85.0	539,305	7,889	31,094	38.7	198,415	6,381
250-500	8,613	79.5	144,977	16,832	6,551	60.5	113,566	17,336
500 +	3,675	80.0	151,101	41,116	3,504	76.3	308,737	88,110

Quintile Distribution

First 20%	202,164	71.4	49,251	244	7,144	2.5	5,432	760
Second 20%	222,478	78.6	164,922	741	21,583	7.6	14,338	664
Middle 20%	246,896	87.2	382,752	1,550	28,555	10.1	29,926	1,048
Fourth 20%	255,293	90.2	700,616	2,744	37,755	13.3	61,510	1,629
Next 15%	191,044	90.0	906,774	4,746	44,239	20.8	128,971	2,915
Next 4%	47,363	83.7	412,801	8,716	24,436	43.2	177,339	7,257
Top 1%	11,242	79.4	282,118	25,095	9,372	66.2	413,894	44,163

Total	1,176,480	83.1	2,899,233	2,464	173,084	12.2	831,410	4,804
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TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 1999 Full-year returns
TAX PAID, REFUNDS, AND ZERO BALANCE RETURNS

AGI Category Distribution

AGI Level (\$000)	Tax Paid with Return				Tax Refund Due				Zero Balance	
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total
Less than zero	14	0.1	31	2,214	3,703	32.3	6,580	1,777	7,758	67.6
0-5	20,666	15.5	1,189	58	91,522	68.8	9,815	107	20,910	15.7
5-10	29,946	21.5	4,157	139	93,305	67.0	18,076	194	16,098	11.6
10-15	33,221	24.5	7,457	224	91,089	67.2	24,279	267	11,206	8.3
15-20	33,089	26.0	9,103	275	87,981	69.0	27,918	317	6,369	5.0
20-25	29,741	27.2	9,590	322	75,855	69.5	26,637	351	3,617	3.3
25-30	26,771	28.0	9,911	370	66,478	69.6	26,510	399	2,219	2.3
30-35	24,349	29.3	9,962	409	57,325	68.9	26,391	460	1,472	1.8
35-40	21,810	29.9	9,998	458	50,052	68.6	26,047	520	1,075	1.5
40-45	19,922	30.8	10,137	509	43,958	68.0	25,316	576	774	1.2
45-50	18,411	31.9	10,432	567	38,705	67.1	23,706	612	586	1.0
50-60	32,015	33.1	20,640	645	63,847	66.0	42,176	661	872	0.9
60-70	25,694	34.5	19,911	775	48,211	64.7	34,277	711	659	0.9
70-80	18,992	35.2	17,847	940	34,521	64.1	26,945	781	375	0.7
80-90	13,490	35.9	15,039	1,115	23,803	63.4	20,503	861	255	0.7
90-100	9,759	37.0	13,119	1,344	16,473	62.4	15,509	941	175	0.7
100-250	35,888	44.6	89,937	2,506	44,018	54.7	66,664	1,514	495	0.6
250-500	5,420	50.0	39,955	7,372	5,347	49.3	21,880	4,092	68	0.6
500 +	2,291	49.9	88,059	38,437	2,283	49.7	45,480	19,921	18	0.4

Quintile Distribution

First 20%	50,412	17.8	5,336	106	187,930	66.4	34,335	183	44,651	15.8
Second 20%	71,558	25.3	18,152	254	193,000	68.2	56,891	295	18,435	6.5
Middle 20%	80,107	28.3	29,780	372	196,104	69.3	79,917	408	6,782	2.4
Fourth 20%	89,709	31.7	50,613	564	190,143	67.2	114,658	603	3,141	1.1
Next 15%	76,120	35.9	80,735	1,061	134,550	63.4	111,229	827	1,575	0.7
Next 4%	26,533	46.9	77,416	2,918	29,727	52.5	52,062	1,751	339	0.6
Top 1%	7,050	49.8	124,443	17,651	7,022	49.6	65,616	9,344	78	0.6

Total	401,489	28.4	386,475	963	938,476	66.3	514,709	548	75,001	5.3
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TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 1999 Full-year returns
DONATIONS TO NONGAME WILDLIFE AND AIDS/HIV EDUCATION FUNDS

AGI Category Distribution

AGI Level (\$000)	Donations to Nongame Wildlife Fund				Donations to AIDS/HIV Education Fund			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$)	Average (\$)
Less than zero	23	0.2	138	6.00	23	0.2	171	7.43
0-5	1,624	1.2	4,661	2.87	1,632	1.2	3,999	2.45
5-10	1,781	1.3	5,872	3.30	1,795	1.3	5,263	2.93
10-15	1,592	1.2	6,068	3.81	1,467	1.1	4,806	3.28
15-20	1,596	1.3	6,461	4.05	1,482	1.2	4,764	3.21
20-25	1,487	1.4	6,214	4.18	1,319	1.2	5,025	3.81
25-30	1,545	1.6	7,063	4.57	1,326	1.4	4,935	3.72
30-35	1,421	1.7	7,656	5.39	1,159	1.4	4,766	4.11
35-40	1,292	1.8	7,722	5.98	1,014	1.4	4,803	4.74
40-45	1,160	1.8	6,957	6.00	896	1.4	4,459	4.98
45-50	1,024	1.8	6,563	6.41	791	1.4	4,296	5.43
50-60	1,630	1.7	11,291	6.93	1,216	1.3	6,573	5.41
60-70	1,235	1.7	9,205	7.45	870	1.2	4,701	5.40
70-80	1,012	1.9	8,738	8.63	715	1.3	4,574	6.40
80-90	756	2.0	6,179	8.17	515	1.4	3,401	6.60
90-100	558	2.1	5,182	9.29	351	1.3	2,005	5.71
100-250	1,361	1.7	13,847	10.17	1,007	1.3	8,255	8.20
250-500	91	0.8	1,595	17.53	65	0.6	823	12.66
500 +	17	0.4	571	33.59	10	0.2	505	50.50

Quintile Distribution

First 20%	3,415	1.2	10,650	3.12	3,438	1.2	9,413	2.74
Second 20%	3,425	1.2	13,465	3.93	3,191	1.1	10,449	3.27
Middle 20%	4,491	1.6	21,545	4.80	3,780	1.3	14,912	3.94
Fourth 20%	4,945	1.7	31,649	6.40	3,780	1.3	19,503	5.16
Next 15%	3,982	1.9	34,089	8.56	2,753	1.3	16,962	6.16
Next 4%	851	1.5	8,590	10.09	645	1.1	5,638	8.74
Top 1%	96	0.7	1,995	20.78	66	0.5	1,247	18.89

Total	21,205	1.5	121,983	5.75	17,653	1.2	78,124	4.43
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TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail)

1999 Full-year returns

DONATIONS TO CHILD ABUSE PREVENTION, ALZHEIMER'S RESEARCH, AND STOP VIOLENCE FUNDS

AGI Category Distribution

AGI Level (\$000)	Donations to Child Abuse Prevention				Donations to Alzheimer's Research				Donations to Stop Domestic Violence			
	Number of Returns	Percent of Total	Amount (\$)	Average (\$)	Number of Returns	Percent of Total	Amount (\$)	Average (\$)	Number of Returns	Percent of Total	Amount (\$)	Average (\$)
Less than zero	35	0.3	278	7.94	25	0.2	151	6.04	26	0.2	116	4.46
0-5	2,282	1.7	6,786	2.97	1,474	1.1	3,889	2.64	1,855	1.4	4,649	2.51
5-10	2,413	1.7	9,603	3.98	1,605	1.2	4,850	3.02	2,027	1.5	6,528	3.22
10-15	2,086	1.5	8,462	4.06	1,466	1.1	5,139	3.51	1,734	1.3	5,974	3.45
15-20	2,192	1.7	10,233	4.67	1,527	1.2	5,621	3.68	1,692	1.3	5,964	3.52
20-25	1,896	1.7	8,737	4.61	1,356	1.2	5,340	3.94	1,503	1.4	5,750	3.83
25-30	1,901	2.0	9,659	5.08	1,426	1.5	6,229	4.37	1,511	1.6	5,640	3.73
30-35	1,663	2.0	8,622	5.18	1,343	1.6	7,055	5.25	1,340	1.6	5,876	4.39
35-40	1,517	2.1	9,069	5.98	1,210	1.7	6,732	5.56	1,193	1.6	5,598	4.69
40-45	1,383	2.1	8,078	5.84	1,126	1.7	6,635	5.89	1,071	1.7	5,319	4.97
45-50	1,236	2.1	8,440	6.83	992	1.7	6,061	6.11	953	1.7	5,111	5.36
50-60	2,007	2.1	14,596	7.27	1,608	1.7	11,238	6.99	1,481	1.5	8,822	5.96
60-70	1,556	2.1	11,006	7.07	1,228	1.6	8,699	7.08	1,122	1.5	6,590	5.87
70-80	1,289	2.4	10,410	8.08	1,031	1.9	8,390	8.14	933	1.7	6,515	6.98
80-90	942	2.5	8,248	8.76	742	2.0	6,128	8.26	683	1.8	5,034	7.37
90-100	655	2.5	5,397	8.24	534	2.0	4,872	9.12	484	1.8	3,348	6.92
100-250	1,677	2.1	17,866	10.65	1,386	1.7	14,919	10.76	1,242	1.5	11,111	8.95
250-500	115	1.1	2,585	22.48	95	0.9	2,370	24.95	80	0.7	1,230	15.38
500 +	23	0.5	2,900	126.09	20	0.4	872	43.60	11	0.2	485	44.09

Quintile Distribution

First 20%	4,708	1.7	16,597	3.53	3,095	1.1	8,877	2.87	3,889	1.4	11,244	2.89
Second 20%	4,608	1.6	20,096	4.36	3,232	1.1	11,821	3.66	3,695	1.3	12,880	3.49
Middle 20%	5,460	1.9	27,401	5.02	4,124	1.5	18,754	4.55	4,347	1.5	17,446	4.01
Fourth 20%	5,968	2.1	39,433	6.61	4,793	1.7	29,926	6.24	4,546	1.6	24,196	5.32
Next 15%	4,938	2.3	40,121	8.12	3,965	1.9	32,439	8.18	3,595	1.7	24,818	6.90
Next 4%	1,061	1.9	11,968	11.28	883	1.6	10,277	11.64	789	1.4	7,492	9.50
Top 1%	125	0.9	5,359	42.87	102	0.7	3,096	30.35	80	0.6	1,584	19.80

Total	26,868	1.9	160,975	5.99	20,194	1.4	115,190	5.70	20,941	1.5	99,660	4.76
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