

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

**1999 Full-year taxable returns**

<b>AGI Category Distribution</b>													
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	28	53	-2,019	3,462	0	32	262	1,148	97	0	97	7	89
0-5	57,821	5,550	182,957	1,849	2,953	1,132	87,998	92,724	4,853	0	4,853	773	4,080
5-10	96,769	69,972	722,430	1,871	18,784	3,830	193,123	508,564	31,563	1	31,563	9,825	21,739
10-15	104,912	136,266	1,318,118	2,889	55,360	9,169	280,049	976,437	67,443	0	67,443	20,443	47,000
15-20	110,470	185,166	1,930,375	3,148	104,076	16,380	354,032	1,459,034	106,433	0	106,434	28,371	78,063
20-25	100,394	183,533	2,254,041	3,558	146,167	29,094	372,590	1,709,748	130,146	0	130,146	27,935	102,211
25-30	90,414	176,133	2,482,600	5,385	176,089	49,326	394,387	1,868,183	146,171	0	146,171	25,982	120,190
30-35	79,933	165,248	2,592,826	4,131	180,555	68,982	410,159	1,937,261	154,251	0	154,252	23,781	130,471
35-40	70,686	157,959	2,646,798	5,519	173,342	84,835	428,414	1,965,726	158,268	3	158,271	22,556	135,715
40-45	63,015	150,413	2,675,221	4,635	164,385	99,318	431,897	1,984,256	161,314	0	161,314	21,296	140,018
45-50	56,543	141,371	2,683,491	5,650	154,578	107,639	431,554	1,995,371	163,615	0	163,615	20,015	143,599
50-60	95,051	250,295	5,209,710	9,876	271,719	229,721	833,987	3,884,159	321,549	1	321,550	35,453	286,097
60-70	73,489	201,111	4,758,920	9,699	216,279	225,164	749,024	3,578,153	299,638	4	299,642	28,566	271,076
70-80	53,271	148,877	3,980,306	8,729	158,252	185,822	615,714	3,029,248	256,124	1	256,124	21,115	235,009
80-90	37,214	105,160	3,152,472	6,792	111,026	144,318	474,459	2,429,461	207,041	1	207,042	15,199	191,843
90-100	26,214	74,035	2,482,339	6,027	78,341	110,206	363,021	1,936,798	166,107	2	166,109	10,930	155,179
100-250	80,017	226,944	11,229,152	35,675	239,243	440,955	1,434,022	9,150,607	798,545	14	798,559	37,565	760,993
250-500	10,802	31,125	3,617,040	16,457	32,281	88,640	319,324	3,193,252	284,028	0	284,029	7,410	276,619
500 +	4,580	12,754	6,276,232	29,388	13,642	114,509	427,631	5,749,839	516,068	18	516,086	13,668	502,418
<b>Quintile Distribution</b>													
First 20%	242,324	185,713	1,970,033	9,762	65,560	12,370	511,791	1,390,074	90,654	1	90,655	27,048	63,607
Second 20%	242,325	422,186	4,797,590	7,772	286,803	53,373	834,448	3,630,744	271,023	1	271,024	64,407	206,617
Middle 20%	242,324	508,379	7,991,556	15,330	544,694	219,642	1,276,506	5,966,044	475,454	3	475,457	73,363	402,094
Fourth 20%	242,325	623,208	12,649,550	24,989	677,951	541,847	2,023,651	9,431,090	778,636	4	778,639	88,329	690,310
Next 15%	181,743	509,902	15,491,278	35,903	540,987	709,269	2,314,223	11,962,702	1,020,132	15	1,020,148	74,077	946,071
Next 4%	48,465	138,105	8,269,071	28,389	144,906	292,933	978,123	6,881,498	604,213	4	604,217	24,569	579,648
Top 1%	12,117	34,472	9,023,931	42,598	36,172	179,637	662,904	8,187,816	733,141	18	733,159	19,096	714,062
<b>Total</b>	<b>1,211,623</b>	<b>2,421,965</b>	<b>60,193,009</b>	<b>164,743</b>	<b>2,297,074</b>	<b>2,009,072</b>	<b>8,601,646</b>	<b>47,449,969</b>	<b>3,973,253</b>	<b>46</b>	<b>3,973,299</b>	<b>370,889</b>	<b>3,602,410</b>

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

**1999 Full-year non-taxable 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	11,447	20,378	-522,352	5,993	308	12,803	95,482	22	1	0	1	1	0
0-5	75,277	86,581	174,854	727	214	5,111	187,720	45,110	2,274	0	2,274	2,274	0
5-10	42,580	99,017	319,650	893	398	17,409	205,501	139,519	7,400	0	7,400	7,400	0
10-15	30,604	84,537	375,917	927	1,990	44,565	204,001	165,052	9,700	0	9,700	9,700	0
15-20	16,969	45,384	292,487	653	3,960	62,524	154,105	104,539	6,659	0	6,659	6,659	0
20-25	8,819	23,042	196,177	545	5,117	64,570	99,480	51,773	3,464	0	3,464	3,464	0
25-30	5,054	12,741	137,917	488	5,559	59,554	66,439	23,715	1,602	0	1,602	1,602	0
30-35	3,213	7,470	103,837	342	5,188	52,847	48,162	10,957	726	0	726	726	0
35-40	2,251	4,862	84,162	374	4,454	48,795	37,685	5,321	344	0	344	344	0
40-45	1,639	3,372	69,363	217	3,605	42,187	28,868	3,525	230	0	230	230	0
45-50	1,159	2,293	54,795	249	2,602	33,596	23,044	2,217	144	0	144	144	0
50-60	1,683	3,366	91,986	554	4,110	59,771	35,789	3,852	265	2	267	267	0
60-70	1,075	2,246	69,273	261	2,812	45,766	25,396	3,795	288	0	288	288	0
70-80	617	1,334	45,948	199	1,603	28,332	17,040	3,314	258	0	258	258	0
80-90	334	717	28,234	206	888	18,321	10,076	2,003	158	0	158	158	0
90-100	193	389	18,265	156	519	13,328	7,394	861	68	0	68	68	0
100-250	384	834	49,980	310	991	30,257	19,930	5,264	448	0	448	448	0
250-500	33	71	11,604	37	78	6,203	4,367	2,505	223	0	223	223	0
500 +	12	30	12,144	27	23	5,283	17,423	679	61	0	61	61	0

**Quintile Distribution**

First 20%	40,668	42,358	-495,278	6,280	356	14,021	154,938	87	4	0	4	4	0
Second 20%	40,669	54,541	122,613	364	135	3,033	107,679	36,351	1,825	0	1,825	1,825	0
Middle 20%	40,668	90,020	275,180	807	284	13,249	186,822	115,522	6,032	0	6,032	6,032	0
Fourth 20%	40,669	111,148	487,906	1,180	2,565	57,454	265,784	213,617	12,484	0	12,484	12,484	0
Next 15%	30,501	79,268	661,114	1,822	17,974	217,152	333,816	172,672	11,319	0	11,320	11,320	0
Next 4%	8,134	16,998	365,482	1,615	17,802	223,879	150,697	19,398	1,295	2	1,297	1,297	0
Top 1%	2,034	4,331	197,226	1,090	5,301	122,432	88,164	16,379	1,351	0	1,351	1,351	0
<b>Total</b>	<b>203,343</b>	<b>398,664</b>	<b>1,614,241</b>	<b>13,158</b>	<b>44,418</b>	<b>651,221</b>	<b>1,287,900</b>	<b>574,026</b>	<b>34,310</b>	<b>3</b>	<b>34,313</b>	<b>34,313</b>	<b>0</b>

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

**1999 Full-year standard-deduction returns**

<b>AGI Category Distribution</b>													
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	5,758	8,138	-135,367	1,219	51	1,231	13,776	98	7	0	7	1	6
0-5	127,176	82,361	341,027	1,521	3,071	4,667	222,993	136,536	7,044	0	7,044	3,012	4,032
5-10	122,696	143,467	911,953	1,623	18,539	15,196	264,418	618,270	37,288	1	37,289	16,039	21,250
10-15	108,989	175,340	1,359,994	1,575	51,235	35,873	257,646	1,022,484	69,864	0	69,864	26,124	43,740
15-20	96,269	171,906	1,676,946	1,610	89,843	46,570	229,358	1,318,363	96,859	0	96,859	28,046	68,813
20-25	76,981	141,470	1,724,242	1,315	117,519	46,414	182,333	1,383,606	106,868	0	106,868	22,531	84,337
25-30	59,919	114,300	1,641,411	1,679	125,889	46,075	142,645	1,331,611	105,894	0	105,894	17,071	88,823
30-35	45,166	89,573	1,461,509	1,097	109,848	43,795	110,016	1,200,811	97,236	0	97,236	12,796	84,441
35-40	32,792	69,968	1,225,207	1,060	86,199	41,672	83,371	1,016,493	83,202	2	83,204	9,847	73,357
40-45	24,287	55,085	1,028,906	803	67,489	38,473	64,116	860,493	71,023	0	71,023	7,711	63,313
45-50	17,996	42,934	852,678	1,145	51,725	33,630	49,065	719,838	59,835	0	59,835	6,032	53,802
50-60	22,738	55,903	1,239,416	1,375	66,908	56,262	64,337	1,053,838	88,355	0	88,355	7,844	80,510
60-70	11,953	29,241	770,137	998	35,475	44,399	35,019	656,485	55,620	0	55,620	4,100	51,521
70-80	5,955	14,466	443,523	525	17,723	25,448	17,710	383,266	32,757	0	32,757	2,087	30,670
80-90	3,245	7,691	274,213	386	9,686	17,304	9,787	237,876	20,465	0	20,465	1,143	19,323
90-100	1,870	4,321	176,877	328	5,572	11,178	5,657	154,822	13,392	0	13,392	670	12,721
100-250	4,324	9,814	591,315	1,615	12,885	32,694	13,153	534,270	46,839	10	46,850	1,774	45,075
250-500	485	1,092	161,941	452	1,439	5,894	1,466	153,594	13,685	0	13,685	301	13,384
500 +	212	497	292,203	1,099	634	4,197	642	287,830	25,842	0	25,842	390	25,452
<b>Quintile Distribution</b>													
First 20%	153,762	109,742	318,142	2,967	4,628	7,347	279,048	204,533	10,853	0	10,853	4,755	6,098
Second 20%	153,762	203,659	1,379,167	2,143	36,485	27,695	343,781	978,103	62,012	1	62,013	25,574	36,440
Middle 20%	153,762	268,530	2,465,207	2,442	122,130	68,630	366,288	1,919,530	138,681	0	138,682	43,012	95,670
Fourth 20%	153,762	288,574	3,890,018	3,265	283,440	107,990	365,688	3,144,322	247,387	0	247,387	44,318	203,069
Next 15%	115,322	254,256	4,680,523	4,581	310,890	169,990	299,547	3,908,907	321,905	2	321,907	35,788	286,119
Next 4%	30,752	75,227	2,012,190	2,483	91,243	110,737	89,827	1,723,485	146,203	0	146,203	10,659	135,544
Top 1%	7,689	17,579	1,292,881	3,544	22,913	58,583	23,328	1,191,703	105,034	10	105,044	3,415	101,629
<b>Total</b>	<b>768,811</b>	<b>1,217,567</b>	<b>16,038,128</b>	<b>21,424</b>	<b>871,730</b>	<b>550,973</b>	<b>1,767,507</b>	<b>13,070,584</b>	<b>1,032,076</b>	<b>14</b>	<b>1,032,089</b>	<b>167,521</b>	<b>864,569</b>

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

**1999 Full-year itemized-deduction returns**

<b>AGI Category Distribution</b>													
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	5,717	12,293	-389,005	8,237	257	11,604	81,968	1,073	91	0	91	7	84
0-5	5,922	9,770	16,785	1,055	96	1,576	52,725	1,298	83	0	83	35	48
5-10	16,653	25,522	130,128	1,141	643	6,044	134,206	29,813	1,674	0	1,675	1,185	489
10-15	26,527	45,463	334,041	2,242	6,115	17,860	226,403	119,005	7,279	0	7,279	4,019	3,260
15-20	31,170	58,644	545,916	2,191	18,193	32,334	278,779	245,211	16,233	1	16,234	6,984	9,250
20-25	32,232	65,105	725,976	2,788	33,765	47,250	289,736	377,915	26,741	0	26,741	8,868	17,873
25-30	35,549	74,574	979,106	4,193	55,759	62,805	318,181	560,287	41,879	0	41,879	10,512	31,367
30-35	37,980	83,145	1,235,154	3,376	75,895	78,034	348,305	747,406	57,741	0	57,741	11,711	46,030
35-40	40,145	92,853	1,505,754	4,833	91,597	91,957	382,728	954,555	75,410	1	75,410	13,053	62,357
40-45	40,367	98,700	1,715,678	4,049	100,502	103,032	396,649	1,127,289	90,520	0	90,520	13,815	76,706
45-50	39,706	100,730	1,885,608	4,754	105,454	107,605	405,533	1,277,750	103,924	0	103,924	14,127	89,797
50-60	73,996	197,758	4,062,280	9,055	208,921	233,229	805,439	2,834,173	233,459	4	233,463	27,876	205,587
60-70	62,611	174,116	4,058,056	8,963	183,616	226,531	739,401	2,925,463	244,306	4	244,309	24,754	219,556
70-80	47,933	135,745	3,582,730	8,404	142,132	188,705	615,044	2,649,296	223,625	1	223,626	19,286	204,339
80-90	34,303	98,186	2,906,493	6,612	102,229	145,335	474,748	2,193,589	186,734	1	186,735	14,214	172,521
90-100	24,537	70,103	2,323,727	5,855	73,288	112,355	364,757	1,782,837	152,783	2	152,785	10,327	142,458
100-250	76,077	217,964	10,687,818	34,370	227,349	438,518	1,440,799	8,621,601	752,154	4	752,157	36,239	715,918
250-500	10,350	30,104	3,466,703	16,042	30,920	88,949	322,225	3,042,163	270,566	0	270,566	7,332	263,235
500 +	4,380	12,287	5,996,173	28,317	13,031	115,595	444,412	5,462,688	490,286	18	490,304	13,338	476,966
<b>Quintile Distribution</b>													
First 20%	129,231	239,722	1,647,888	18,838	74,336	135,373	1,161,932	932,433	63,715	1	63,716	24,330	39,386
Second 20%	129,231	292,214	4,542,573	13,764	273,224	281,707	1,210,757	2,826,028	221,227	1	221,228	41,059	180,169
Middle 20%	129,231	337,356	6,660,919	15,531	354,669	382,330	1,367,822	4,590,718	376,185	4	376,188	47,471	328,718
Fourth 20%	129,231	363,399	9,225,361	20,998	381,530	495,396	1,613,169	6,769,920	569,661	5	569,666	51,777	517,888
Next 15%	96,923	276,840	10,748,100	28,584	289,507	494,949	1,589,240	8,411,753	726,745	4	726,750	42,723	684,027
Next 4%	25,846	75,280	6,023,605	26,055	77,247	182,943	656,403	5,136,240	454,190	1	454,191	15,152	439,039
Top 1%	6,462	18,251	6,920,675	32,705	19,248	136,622	522,715	6,286,320	563,766	18	563,784	15,171	548,613
<b>Total</b>	<b>646,155</b>	<b>1,603,062</b>	<b>45,769,122</b>	<b>156,477</b>	<b>1,469,761</b>	<b>2,109,320</b>	<b>8,122,039</b>	<b>34,953,411</b>	<b>2,975,488</b>	<b>35</b>	<b>2,975,523</b>	<b>237,682</b>	<b>2,737,841</b>