

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

1999 Full-year married-filing-separately 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	283	354	-17,253	161	2	395	2,248	0	0	0	0	0	0
0-5	1,563	1,744	4,427	11	7	306	3,035	2,071	109	0	109	94	15
5-10	2,346	2,850	17,767	48	337	630	5,158	12,288	782	0	782	341	441
10-15	2,473	3,254	31,153	49	1,565	1,139	6,217	22,830	1,674	0	1,674	425	1,249
15-20	2,529	3,469	44,149	24	2,831	1,550	6,567	33,508	2,615	0	2,615	474	2,140
20-25	2,528	3,564	56,689	31	3,232	1,676	7,714	44,265	3,578	0	3,578	481	3,097
25-30	2,208	3,141	60,526	218	3,006	1,798	8,168	47,959	3,959	0	3,959	436	3,523
30-35	1,671	2,442	54,047	39	2,375	1,840	8,052	42,140	3,522	0	3,522	330	3,193
35-40	1,199	1,818	44,730	73	1,726	1,562	7,013	34,594	2,918	0	2,918	247	2,671
40-45	856	1,210	36,276	90	1,257	1,303	5,925	27,968	2,378	0	2,378	166	2,212
45-50	614	896	29,037	36	909	1,304	4,747	22,156	1,894	0	1,894	126	1,768
50-60	811	1,100	44,097	71	1,212	2,106	7,280	33,649	2,897	0	2,897	151	2,746
60-70	431	590	27,749	112	643	1,386	4,286	21,568	1,871	0	1,871	91	1,780
70-80	268	361	19,907	42	401	1,297	2,938	15,327	1,336	0	1,336	51	1,285
80-90	132	182	11,161	19	198	513	1,571	8,898	779	0	779	31	748
90-100	115	151	10,889	50	172	700	1,471	8,605	756	0	756	22	734
100-250	331	454	48,417	291	492	2,594	6,342	39,591	3,509	0	3,509	100	3,409
250-500	58	63	19,362	500	87	817	1,857	17,101	1,530	0	1,530	40	1,489
500 +	51	66	105,880	1,048	77	4,912	12,696	90,189	8,109	0	8,109	89	8,020

Quintile Distribution

First 20%	4,093	4,830	3,959	220	309	1,295	10,164	13,671	843	0	843	419	424
Second 20%	4,093	5,470	57,186	57	3,222	2,121	10,369	42,338	3,175	0	3,175	726	2,450
Middle 20%	4,094	5,747	90,060	207	5,183	2,677	12,277	70,395	5,677	0	5,677	784	4,893
Fourth 20%	4,093	5,949	128,418	146	5,749	4,223	18,864	100,307	8,365	0	8,365	809	7,556
Next 15%	3,070	4,344	149,026	311	4,538	6,293	24,012	114,716	9,824	0	9,824	605	9,219
Next 4%	819	1,106	76,306	331	1,222	4,777	10,417	60,407	5,303	0	5,303	184	5,119
Top 1%	205	263	144,054	1,642	306	6,443	17,183	122,873	11,025	0	11,025	166	10,859

Total	20,467	27,709	649,009	2,913	20,529	27,828	103,286	524,707	44,213	0	44,213	3,693	40,520
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

1999 Full-year married-filing-separately 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	283	1.25	-60,966	571	6	1,396	7,943	0	0	0	0	0	0	0.0	0.0
0-5	1,563	1.12	2,832	7	5	196	1,942	1,325	70	0	70	60	10	0.4	0.8
5-10	2,346	1.21	7,573	20	144	269	2,199	5,238	333	0	333	145	188	2.5	3.6
10-15	2,473	1.32	12,597	20	633	461	2,514	9,232	677	0	677	172	505	4.0	5.5
15-20	2,529	1.37	17,457	9	1,120	613	2,597	13,250	1,034	0	1,034	188	846	4.8	6.4
20-25	2,528	1.41	22,424	12	1,279	663	3,051	17,510	1,415	0	1,415	190	1,225	5.5	7.0
25-30	2,208	1.42	27,412	99	1,361	814	3,699	21,720	1,793	0	1,793	198	1,595	5.8	7.3
30-35	1,671	1.46	32,344	24	1,422	1,101	4,819	25,219	2,108	0	2,108	197	1,911	5.9	7.6
35-40	1,199	1.52	37,306	60	1,439	1,302	5,849	28,852	2,434	0	2,434	206	2,228	6.0	7.7
40-45	856	1.41	42,379	105	1,468	1,522	6,922	32,673	2,778	0	2,778	194	2,584	6.1	7.9
45-50	614	1.46	47,292	59	1,480	2,123	7,731	36,084	3,085	0	3,085	204	2,880	6.1	8.0
50-60	811	1.36	54,373	87	1,495	2,596	8,977	41,491	3,572	0	3,572	186	3,386	6.2	8.2
60-70	431	1.37	64,382	260	1,492	3,215	9,943	50,043	4,341	0	4,341	212	4,129	6.4	8.3
70-80	268	1.35	74,280	157	1,494	4,841	10,961	57,191	4,985	0	4,985	191	4,794	6.5	8.4
80-90	132	1.38	84,549	146	1,500	3,883	11,905	67,408	5,902	0	5,902	234	5,668	6.7	8.4
90-100	115	1.31	94,686	437	1,499	6,084	12,791	74,824	6,571	0	6,571	187	6,384	6.7	8.5
100-250	331	1.37	146,275	880	1,486	7,836	19,160	119,611	10,602	0	10,602	302	10,300	7.0	8.6
250-500	58	1.09	333,829	8,626	1,500	14,091	32,023	294,842	26,371	0	26,371	693	25,677	7.7	8.7
500 +	51	1.29	2,076,080	20,554	1,500	96,306	248,945	1,768,404	158,995	0	158,995	1,736	157,258	7.6	8.9

Quintile Distribution

First 20%	4,093	1.18	967	54	76	316	2,483	3,340	206	0	206	102	104	10.8	3.1
Second 20%	4,093	1.34	13,972	14	787	518	2,533	10,344	776	0	776	177	598	4.3	5.8
Middle 20%	4,094	1.40	21,998	51	1,266	654	2,999	17,195	1,387	0	1,387	192	1,195	5.4	6.9
Fourth 20%	4,093	1.45	31,375	36	1,405	1,032	4,609	24,507	2,044	0	2,044	198	1,846	5.9	7.5
Next 15%	3,070	1.41	48,543	101	1,478	2,050	7,821	37,367	3,200	0	3,200	197	3,003	6.2	8.0
Next 4%	819	1.35	93,170	405	1,492	5,833	12,719	73,756	6,475	0	6,475	225	6,251	6.7	8.5
Top 1%	205	1.28	702,704	8,008	1,493	31,429	83,821	599,381	53,781	0	53,781	808	52,973	7.5	8.8

Total	20,467	1.35	31,710	142	1,003	1,360	5,046	25,637	2,160	0	2,160	180	1,980	6.2	7.7
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**1999 Full-year married-filing-separately returns
Family of one**

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	244	1	-50,418	191	7	1,558	7,045	0	0	0	0	0	0	0.0	0.0
0-5	1,276	1	2,840	2	3	181	1,945	1,321	69	0	69	63	6	0.2	0.5
5-10	1,915	1	7,572	24	160	302	2,252	5,171	328	0	328	125	203	2.7	3.9
10-15	1,927	1	12,598	24	759	553	2,581	8,993	657	0	657	130	527	4.2	5.9
15-20	1,953	1	17,466	11	1,293	692	2,586	13,038	1,015	0	1,015	134	881	5.0	6.8
20-25	1,884	1	22,414	11	1,408	774	2,957	17,359	1,402	0	1,402	134	1,268	5.7	7.3
25-30	1,643	1	27,393	125	1,446	907	3,462	21,796	1,800	0	1,800	137	1,662	6.1	7.6
30-35	1,200	1	32,334	21	1,470	1,315	4,696	25,124	2,099	0	2,099	137	1,962	6.1	7.8
35-40	837	1	37,286	71	1,463	1,728	5,652	28,624	2,414	0	2,414	136	2,278	6.1	8.0
40-45	640	1	42,413	127	1,474	1,814	6,598	32,790	2,789	0	2,789	139	2,650	6.2	8.1
45-50	453	1	47,258	62	1,488	2,763	7,762	35,400	3,024	0	3,024	145	2,879	6.1	8.1
50-60	626	1	54,381	90	1,495	2,982	8,688	41,415	3,565	0	3,565	141	3,424	6.3	8.3
60-70	331	1	64,484	282	1,490	3,878	9,559	49,906	4,329	0	4,329	168	4,161	6.5	8.3
70-80	207	1	74,496	198	1,500	5,921	10,715	56,624	4,935	0	4,935	143	4,792	6.4	8.5
80-90	101	1	84,357	160	1,500	4,807	11,299	66,911	5,857	0	5,857	174	5,683	6.7	8.5
90-100	91	1	94,544	553	1,499	7,505	12,711	73,478	6,450	0	6,450	150	6,299	6.7	8.6
100-250	258	1	145,433	1,022	1,482	8,643	19,662	117,373	10,400	0	10,400	248	10,152	7.0	8.6
250-500	53	1	330,396	6,356	1,500	14,139	32,972	288,141	25,768	0	25,768	732	25,036	7.6	8.7
500 +	42	1	1,504,363	6,663	1,500	114,234	276,334	1,141,449	102,569	0	102,569	1,945	100,625	6.7	8.8

Quintile Distribution

First 20%	3,136	1	937	30	62	343	2,482	3,052	185	0	185	90	95	10.1	3.1
Second 20%	3,136	1	13,354	18	863	566	2,565	9,618	712	0	712	131	581	4.4	6.0
Middle 20%	3,136	1	21,336	61	1,386	792	2,860	16,440	1,320	0	1,320	134	1,186	5.6	7.2
Fourth 20%	3,136	1	30,847	37	1,459	1,176	4,292	24,117	2,009	0	2,009	137	1,872	6.1	7.8
Next 15%	2,352	1	48,743	113	1,483	2,523	7,628	37,322	3,196	0	3,196	142	3,054	6.3	8.2
Next 4%	628	1	95,555	482	1,492	6,855	12,833	74,945	6,583	0	6,583	179	6,403	6.7	8.5
Top 1%	157	1	592,583	4,436	1,490	38,544	96,774	467,276	41,892	0	41,892	906	40,986	6.9	8.8
Total	15,681	1	30,365	110	1,051	1,614	5,066	23,923	2,008	0	2,008	136	1,871	6.2	7.8

TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**1999 Full-year married-filing-separately returns
Family of two**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	16	2	-153,411	5,419	11	705	16,568	0	0	0	0	0	0	0.0	0.0
0-5	109	2	2,997	69	1	78	2,200	1,594	85	0	85	82	3	0.1	0.2
5-10	223	2	7,694	2	6	99	1,775	5,848	379	0	379	263	115	1.5	2.0
10-15	321	2	12,586	4	207	152	2,199	10,093	748	0	748	277	471	3.7	4.7
15-20	322	2	17,520	10	760	362	2,740	13,700	1,073	0	1,073	293	779	4.4	5.7
20-25	357	2	22,408	18	1,201	321	3,254	17,708	1,431	0	1,431	272	1,160	5.2	6.6
25-30	320	2	27,457	17	1,349	355	4,466	21,336	1,757	0	1,757	279	1,478	5.4	6.9
30-35	260	2	32,419	15	1,408	640	5,131	25,309	2,117	0	2,117	266	1,851	5.7	7.3
35-40	190	2	37,360	35	1,478	280	6,458	29,178	2,462	0	2,462	270	2,192	5.9	7.5
40-45	117	2	42,217	24	1,483	856	7,847	32,054	2,720	0	2,720	274	2,447	5.8	7.6
45-50	81	2	47,333	34	1,500	344	7,453	38,069	3,261	0	3,261	272	2,989	6.3	7.9
50-60	113	2	54,377	116	1,497	1,383	9,906	41,785	3,598	0	3,598	269	3,329	6.1	8.0
60-70	55	2	64,074	0	1,500	903	11,584	50,088	4,343	0	4,343	271	4,072	6.4	8.1
70-80	38	2	73,513	30	1,461	734	10,897	60,451	5,276	0	5,276	298	4,977	6.8	8.2
80-90	17	2	85,668	181	1,500	962	15,758	67,629	5,922	0	5,922	274	5,648	6.6	8.4
90-100	17	2	95,415	0	1,500	603	12,447	80,865	7,113	0	7,113	268	6,845	7.2	8.5
100-250	46	2	148,904	479	1,500	2,697	17,821	127,365	11,298	0	11,298	387	10,911	7.3	8.6
250-500	5	2	370,224	32,692	1,500	13,572	21,965	365,879	32,764	0	32,764	285	32,479	8.8	8.9
500 +	5	2	5,723,749	0	1,500	3,105	106,395	5,612,753	504,982	0	504,982	288	504,694	8.8	9.0

Quintile Distribution

First 20%	522	2	3,049	181	42	93	2,415	5,950	407	0	407	220	186	6.1	3.1
Second 20%	522	2	16,782	13	655	357	2,657	13,161	1,024	0	1,024	289	735	4.4	5.6
Middle 20%	523	2	24,383	17	1,289	248	3,626	19,276	1,571	0	1,571	273	1,298	5.3	6.7
Fourth 20%	522	2	33,201	21	1,415	542	5,531	25,780	2,158	0	2,158	270	1,889	5.7	7.3
Next 15%	392	2	49,443	48	1,494	866	8,819	38,334	3,286	0	3,286	272	3,014	6.1	7.9
Next 4%	104	2	92,565	208	1,485	1,439	13,405	76,443	6,715	0	6,715	282	6,433	6.9	8.4
Top 1%	27	2	1,250,860	6,224	1,500	4,222	36,731	1,214,632	109,152	0	109,152	470	108,681	8.7	8.9

Total	2,612	2	39,516	126	979	479	5,082	34,183	2,921	0	2,921	267	2,653	6.7	7.8
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**1999 Full-year married-filing-separately returns
Family of three or more**

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	21	3.67	-115,730	1,339	0	174	11,025	0	0	0	0	0	0	0.0	0.0
0-5	71	3.39	2,915	0	3	866	2,411	1,206	63	0	63	63	0	0.0	0.0
5-10	138	3.42	7,534	5	2	155	2,458	5,183	334	0	334	305	28	0.4	0.5
10-15	195	3.45	12,743	3	45	126	2,535	10,158	758	0	758	442	316	2.5	3.1
15-20	238	3.59	17,345	0	173	343	2,561	14,331	1,129	0	1,129	492	638	3.7	4.5
20-25	274	3.48	22,508	14	483	373	3,480	18,216	1,478	0	1,478	478	1,000	4.4	5.5
25-30	241	3.51	27,489	26	797	810	4,342	21,672	1,790	0	1,790	502	1,288	4.7	5.9
30-35	209	3.43	32,321	48	1,157	462	5,166	25,625	2,143	0	2,143	457	1,686	5.2	6.6
35-40	171	3.50	37,341	35	1,278	361	6,165	29,573	2,497	0	2,497	479	2,018	5.4	6.8
40-45	99	3.35	42,348	63	1,413	426	7,924	32,648	2,774	0	2,774	457	2,317	5.5	7.1
45-50	79	3.49	47,411	65	1,416	306	7,772	37,982	3,253	0	3,253	479	2,774	5.9	7.3
50-60	72	3.38	54,300	18	1,482	1,150	10,035	41,694	3,590	0	3,590	448	3,142	5.8	7.5
60-70	45	3.31	64,014	409	1,500	1,167	10,760	50,997	4,424	0	4,424	458	3,967	6.2	7.8
70-80	23	3.26	73,609	0	1,500	1,908	13,288	56,914	4,957	0	4,957	440	4,517	6.1	7.9
80-90	14	3.36	84,580	0	1,500	762	11,597	70,722	6,200	0	6,200	617	5,583	6.6	7.9
90-100	7	3.43	94,754	0	1,500	920	14,674	77,659	6,824	0	6,824	467	6,358	6.7	8.2
100-250	27	3.74	149,838	205	1,500	8,884	16,649	127,795	11,343	0	11,343	672	10,671	7.1	8.4
250-500	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
500 +	4	3.50	3,519,516	192,103	1,500	24,563	139,555	3,546,001	318,975	0	318,975	1,361	317,614	9.0	9.0

Quintile Distribution

First 20%	385	3.44	1,867	76	11	285	2,908	5,991	420	0	420	298	122	6.5	2.0
Second 20%	386	3.52	18,090	0	232	389	2,790	14,763	1,169	0	1,169	480	689	3.8	4.7
Middle 20%	385	3.52	25,622	26	668	586	4,031	20,447	1,679	0	1,679	499	1,180	4.6	5.8
Fourth 20%	386	3.45	34,095	42	1,202	411	5,514	27,030	2,269	0	2,269	462	1,807	5.3	6.7
Next 15%	289	3.40	48,114	108	1,428	658	8,697	37,449	3,206	0	3,206	467	2,739	5.7	7.3
Next 4%	77	3.32	81,104	42	1,500	4,016	11,230	66,077	5,784	0	5,784	474	5,310	6.5	8.0
Top 1%	20	3.90	843,864	38,538	1,500	5,265	45,427	830,211	74,554	0	74,554	959	73,596	8.7	8.9

Total	1,928	3.47	35,142	446	713	648	5,271	30,511	2,592	0	2,592	446	2,146	6.1	7.0
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