

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

All 1999 part-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 | 884 | 1,873 | -11,772 | 647 | 12 | 1,703 | 45 | 424 | 37 | 0 | 37 | 2 | 34 |
| 0-5 | 17,979 | 24,802 | 44,894 | 1,265 | 1,601 | 985 | 12,997 | 31,745 | 2,175 | 0 | 2,176 | 652 | 1,524 |
| 5-10 | 13,832 | 22,623 | 101,574 | 507 | 4,685 | 1,678 | 19,140 | 77,086 | 5,584 | 0 | 5,584 | 1,448 | 4,137 |
| 10-15 | 9,158 | 16,527 | 113,024 | 309 | 6,366 | 2,325 | 17,390 | 87,566 | 6,703 | 1 | 6,704 | 1,315 | 5,389 |
| 15-20 | 6,268 | 12,332 | 108,491 | 566 | 6,496 | 2,421 | 15,294 | 85,194 | 6,733 | 0 | 6,733 | 1,088 | 5,644 |
| 20-25 | 4,539 | 9,470 | 101,518 | 421 | 6,121 | 2,044 | 13,967 | 79,943 | 6,442 | 1 | 6,443 | 861 | 5,582 |
| 25-30 | 3,315 | 7,052 | 90,671 | 222 | 5,312 | 2,340 | 11,961 | 71,454 | 5,861 | 0 | 5,861 | 633 | 5,228 |
| 30-35 | 2,633 | 6,063 | 85,368 | 493 | 4,618 | 1,682 | 11,546 | 68,216 | 5,628 | 0 | 5,628 | 575 | 5,053 |
| 35-40 | 1,990 | 4,607 | 74,484 | 240 | 3,719 | 1,653 | 9,510 | 59,888 | 4,992 | 0 | 4,992 | 447 | 4,545 |
| 40-45 | 1,719 | 4,116 | 72,884 | 67 | 3,417 | 1,363 | 9,367 | 58,845 | 4,938 | 0 | 4,938 | 423 | 4,514 |
| 45-50 | 1,346 | 3,317 | 63,862 | 144 | 2,705 | 1,258 | 8,367 | 51,678 | 4,366 | 0 | 4,366 | 335 | 4,030 |
| 50-60 | 1,985 | 5,056 | 108,427 | 521 | 4,179 | 2,233 | 14,207 | 88,339 | 7,492 | 0 | 7,492 | 540 | 6,952 |
| 60-70 | 1,266 | 3,315 | 81,915 | 207 | 2,712 | 1,600 | 10,985 | 66,851 | 5,716 | 0 | 5,716 | 365 | 5,351 |
| 70-80 | 875 | 2,338 | 65,390 | 110 | 1,914 | 1,771 | 8,665 | 53,251 | 4,553 | 0 | 4,553 | 251 | 4,302 |
| 80-90 | 604 | 1,599 | 51,123 | 87 | 1,303 | 707 | 6,600 | 42,601 | 3,679 | 0 | 3,679 | 197 | 3,481 |
| 90-100 | 477 | 1,303 | 45,122 | 102 | 1,038 | 526 | 5,512 | 38,148 | 3,310 | 0 | 3,310 | 155 | 3,155 |
| 100-250 | 1,473 | 4,170 | 207,319 | 1,013 | 3,259 | 3,274 | 24,506 | 177,322 | 15,522 | 0 | 15,522 | 633 | 14,889 |
| 250-500 | 177 | 516 | 59,489 | 333 | 396 | 1,183 | 5,016 | 53,328 | 4,746 | 0 | 4,746 | 121 | 4,625 |
| 500 + | 97 | 278 | 147,074 | 310 | 228 | 1,340 | 5,646 | 140,171 | 12,003 | 0 | 12,003 | 148 | 11,855 |
| Quintile Distribution | | | | | | | | | | | | | |
| First 20% | 14,123 | 19,729 | 12,712 | 1,656 | 871 | 2,291 | 8,192 | 17,280 | 1,183 | 0 | 1,183 | 346 | 837 |
| Second 20% | 14,123 | 21,927 | 81,692 | 528 | 3,427 | 1,326 | 16,962 | 61,020 | 4,329 | 0 | 4,330 | 1,202 | 3,128 |
| Middle 20% | 14,124 | 25,162 | 161,162 | 555 | 8,825 | 3,271 | 25,623 | 124,585 | 9,459 | 1 | 9,460 | 1,955 | 7,505 |
| Fourth 20% | 14,123 | 29,030 | 308,618 | 1,243 | 18,345 | 7,042 | 42,138 | 242,939 | 19,585 | 1 | 19,586 | 2,603 | 16,983 |
| Next 15% | 10,593 | 25,751 | 483,331 | 1,662 | 20,852 | 9,695 | 63,501 | 391,311 | 32,958 | 0 | 32,958 | 2,626 | 30,331 |
| Next 4% | 2,824 | 7,732 | 275,113 | 867 | 6,151 | 4,628 | 35,247 | 230,007 | 19,931 | 0 | 19,931 | 968 | 18,963 |
| Top 1% | 707 | 2,026 | 288,232 | 1,051 | 1,610 | 3,832 | 19,059 | 264,908 | 23,034 | 0 | 23,034 | 489 | 22,545 |
| Total | 70,617 | 131,357 | 1,610,859 | 7,563 | 60,081 | 32,086 | 210,722 | 1,332,050 | 110,479 | 3 | 110,482 | 10,189 | 100,293 |

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

1999 Part-year 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 | 15 | 39 | -83 | 569 | 12 | 4 | 45 | 424 | 37 | 0 | 37 | 2 | 34 |
| 0-5 | 13,299 | 16,274 | 35,859 | 1,132 | 1,529 | 323 | 7,334 | 27,804 | 1,974 | 0 | 1,974 | 450 | 1,524 |
| 5-10 | 12,385 | 18,541 | 91,201 | 432 | 4,607 | 796 | 14,859 | 71,371 | 5,271 | 0 | 5,271 | 1,135 | 4,137 |
| 10-15 | 8,631 | 15,002 | 106,665 | 305 | 6,309 | 1,245 | 14,918 | 84,498 | 6,536 | 1 | 6,537 | 1,148 | 5,389 |
| 15-20 | 6,034 | 11,686 | 104,494 | 562 | 6,437 | 1,399 | 13,654 | 83,566 | 6,643 | 0 | 6,643 | 999 | 5,644 |
| 20-25 | 4,437 | 9,188 | 99,245 | 412 | 6,079 | 1,549 | 12,938 | 79,091 | 6,401 | 1 | 6,402 | 820 | 5,582 |
| 25-30 | 3,246 | 6,867 | 88,785 | 210 | 5,255 | 1,571 | 11,186 | 70,984 | 5,839 | 0 | 5,840 | 612 | 5,228 |
| 30-35 | 2,588 | 5,932 | 83,908 | 491 | 4,594 | 1,300 | 10,766 | 67,739 | 5,620 | 0 | 5,620 | 567 | 5,053 |
| 35-40 | 1,964 | 4,544 | 73,505 | 236 | 3,691 | 1,317 | 9,168 | 59,564 | 4,979 | 0 | 4,979 | 434 | 4,545 |
| 40-45 | 1,702 | 4,081 | 72,156 | 65 | 3,391 | 1,043 | 9,151 | 58,636 | 4,928 | 0 | 4,928 | 414 | 4,514 |
| 45-50 | 1,335 | 3,286 | 63,337 | 143 | 2,694 | 1,107 | 8,189 | 51,489 | 4,360 | 0 | 4,360 | 329 | 4,030 |
| 50-60 | 1,971 | 5,021 | 107,676 | 507 | 4,160 | 1,999 | 14,047 | 87,976 | 7,478 | 0 | 7,478 | 526 | 6,952 |
| 60-70 | 1,257 | 3,288 | 81,343 | 207 | 2,697 | 1,327 | 10,864 | 66,662 | 5,701 | 0 | 5,701 | 350 | 5,351 |
| 70-80 | 867 | 2,318 | 64,799 | 107 | 1,908 | 1,575 | 8,400 | 53,024 | 4,553 | 0 | 4,553 | 251 | 4,302 |
| 80-90 | 600 | 1,585 | 50,787 | 87 | 1,299 | 701 | 6,439 | 42,435 | 3,674 | 0 | 3,674 | 193 | 3,481 |
| 90-100 | 476 | 1,299 | 45,032 | 102 | 1,037 | 526 | 5,503 | 38,068 | 3,303 | 0 | 3,303 | 148 | 3,155 |
| 100-250 | 1,467 | 4,152 | 206,417 | 1,013 | 3,252 | 2,676 | 24,280 | 177,222 | 15,519 | 0 | 15,519 | 630 | 14,889 |
| 250-500 | 176 | 511 | 59,109 | 333 | 396 | 702 | 5,016 | 53,328 | 4,746 | 0 | 4,746 | 121 | 4,625 |
| 500 + | 97 | 278 | 147,074 | 310 | 228 | 1,340 | 5,646 | 140,171 | 12,003 | 0 | 12,003 | 148 | 11,855 |
| Quintile Distribution | | | | | | | | | | | | | |
| First 20% | 12,509 | 15,261 | 31,866 | 1,694 | 1,375 | 293 | 6,639 | 25,252 | 1,799 | 0 | 1,799 | 401 | 1,398 |
| Second 20% | 12,509 | 18,426 | 88,412 | 421 | 4,405 | 784 | 14,612 | 69,032 | 5,081 | 0 | 5,081 | 1,104 | 3,977 |
| Middle 20% | 12,510 | 22,258 | 165,015 | 682 | 9,846 | 2,031 | 22,826 | 130,994 | 10,194 | 1 | 10,195 | 1,740 | 8,455 |
| Fourth 20% | 12,509 | 26,205 | 304,236 | 1,104 | 18,092 | 4,798 | 39,006 | 243,443 | 19,854 | 1 | 19,855 | 2,352 | 17,503 |
| Next 15% | 9,382 | 23,088 | 459,017 | 1,444 | 18,956 | 7,968 | 59,049 | 374,487 | 31,708 | 0 | 31,708 | 2,352 | 29,355 |
| Next 4% | 2,502 | 6,873 | 257,550 | 904 | 5,469 | 3,790 | 32,600 | 216,594 | 18,837 | 0 | 18,837 | 888 | 17,949 |
| Top 1% | 626 | 1,781 | 275,209 | 974 | 1,431 | 2,834 | 17,669 | 254,249 | 22,095 | 0 | 22,095 | 439 | 21,656 |
| Total | 62,547 | 113,892 | 1,581,305 | 7,223 | 59,576 | 22,499 | 192,402 | 1,314,051 | 109,567 | 3 | 109,569 | 9,276 | 100,293 |

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

All 1999 nonresident 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 | 4,203 | 9,744 | -231,191 | 2,500 | 17 | 33,541 | 142 | 736 | 63 | 0 | 63 | 3 | 60 |
| 0-5 | 36,001 | 65,738 | 64,351 | 4,937 | 2,374 | 5,247 | 24,450 | 46,804 | 2,504 | 0 | 2,504 | 786 | 1,718 |
| 5-10 | 14,000 | 28,338 | 101,411 | 795 | 3,982 | 2,956 | 39,799 | 75,151 | 4,396 | 1 | 4,396 | 1,337 | 3,059 |
| 10-15 | 9,616 | 21,127 | 119,036 | 1,203 | 5,173 | 5,938 | 22,461 | 88,472 | 5,817 | 0 | 5,817 | 1,522 | 4,295 |
| 15-20 | 7,641 | 17,769 | 133,152 | 207 | 6,353 | 6,990 | 22,365 | 99,352 | 7,001 | 0 | 7,001 | 1,579 | 5,422 |
| 20-25 | 6,682 | 16,052 | 149,922 | 796 | 7,816 | 6,082 | 24,342 | 114,430 | 8,529 | 0 | 8,529 | 1,648 | 6,882 |
| 25-30 | 6,034 | 14,854 | 165,691 | 68 | 8,978 | 4,505 | 32,167 | 126,109 | 9,707 | 0 | 9,707 | 1,543 | 8,165 |
| 30-35 | 5,558 | 14,192 | 180,232 | 386 | 9,314 | 5,358 | 29,661 | 138,261 | 10,902 | 2 | 10,904 | 1,616 | 9,288 |
| 35-40 | 4,828 | 12,735 | 180,804 | 242 | 8,843 | 4,342 | 30,119 | 138,012 | 11,043 | 0 | 11,043 | 1,537 | 9,505 |
| 40-45 | 4,082 | 10,923 | 173,312 | 68 | 7,993 | 4,707 | 28,269 | 132,583 | 10,762 | 0 | 10,762 | 1,372 | 9,390 |
| 45-50 | 3,453 | 9,729 | 163,764 | 88 | 7,190 | 4,117 | 27,821 | 125,399 | 10,275 | 0 | 10,275 | 1,228 | 9,047 |
| 50-60 | 4,919 | 14,263 | 269,266 | 213 | 10,660 | 6,468 | 45,064 | 208,352 | 17,277 | 0 | 17,277 | 1,933 | 15,345 |
| 60-70 | 3,153 | 9,372 | 203,567 | 1,108 | 7,193 | 4,505 | 32,226 | 160,913 | 13,520 | 1 | 13,521 | 1,553 | 11,968 |
| 70-80 | 2,074 | 6,293 | 154,739 | 27 | 4,792 | 3,755 | 23,220 | 123,276 | 10,456 | 0 | 10,456 | 1,209 | 9,247 |
| 80-90 | 1,274 | 3,887 | 107,785 | 322 | 2,932 | 2,293 | 15,863 | 87,083 | 7,440 | 0 | 7,440 | 852 | 6,588 |
| 90-100 | 784 | 2,353 | 74,118 | 49 | 1,747 | 1,567 | 10,529 | 60,522 | 5,203 | 0 | 5,203 | 629 | 4,574 |
| 100-250 | 2,283 | 6,450 | 321,858 | 543 | 4,578 | 9,351 | 39,703 | 272,271 | 23,809 | 0 | 23,809 | 4,022 | 19,787 |
| 250-500 | 404 | 1,028 | 137,800 | 2,988 | 649 | 4,500 | 13,788 | 122,688 | 10,925 | 0 | 10,925 | 2,064 | 8,861 |
| 500 + | 278 | 685 | 443,109 | 2,427 | 409 | 12,533 | 36,501 | 398,629 | 35,798 | 0 | 35,798 | 9,925 | 25,873 |
| Quintile Distribution | | | | | | | | | | | | | |
| First 20% | 23,453 | 45,525 | -220,346 | 6,614 | 554 | 36,526 | 8,013 | 10,603 | 649 | 0 | 649 | 140 | 509 |
| Second 20% | 23,453 | 42,976 | 93,362 | 1,351 | 3,315 | 3,299 | 26,123 | 66,457 | 3,571 | 0 | 3,572 | 1,176 | 2,395 |
| Middle 20% | 23,454 | 51,635 | 292,133 | 1,622 | 12,928 | 13,780 | 71,540 | 216,984 | 14,365 | 1 | 14,366 | 3,664 | 10,701 |
| Fourth 20% | 23,453 | 58,414 | 668,576 | 1,538 | 34,654 | 20,668 | 114,662 | 510,820 | 39,570 | 2 | 39,572 | 6,336 | 33,236 |
| Next 15% | 17,590 | 50,067 | 929,086 | 1,511 | 37,283 | 23,117 | 151,981 | 720,535 | 59,636 | 1 | 59,637 | 7,022 | 52,614 |
| Next 4% | 4,691 | 13,878 | 469,449 | 829 | 10,353 | 12,940 | 64,987 | 385,553 | 33,250 | 0 | 33,250 | 4,400 | 28,850 |
| Top 1% | 1,173 | 3,037 | 680,466 | 5,505 | 1,903 | 18,426 | 61,182 | 608,091 | 54,385 | 0 | 54,385 | 13,617 | 40,768 |
| Total | 117,267 | 265,532 | 2,912,725 | 18,970 | 100,991 | 128,756 | 498,489 | 2,519,043 | 205,426 | 4 | 205,430 | 36,357 | 169,074 |

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

1999 Nonresident 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 | 30 | 60 | -205 | 1,038 | 16 | 31 | 67 | 721 | 61 | 0 | 61 | 2 | 60 |
| 0-5 | 23,352 | 40,777 | 51,781 | 4,252 | 2,149 | 937 | 11,229 | 41,720 | 2,244 | 0 | 2,244 | 525 | 1,718 |
| 5-10 | 12,348 | 23,740 | 89,518 | 736 | 3,891 | 1,197 | 16,176 | 68,990 | 4,060 | 1 | 4,061 | 1,002 | 3,059 |
| 10-15 | 8,624 | 18,411 | 106,758 | 1,182 | 5,090 | 1,393 | 17,759 | 83,698 | 5,526 | 0 | 5,526 | 1,231 | 4,295 |
| 15-20 | 7,094 | 16,330 | 123,776 | 173 | 6,289 | 1,622 | 19,719 | 96,320 | 6,800 | 0 | 6,800 | 1,378 | 5,422 |
| 20-25 | 6,363 | 15,128 | 142,846 | 795 | 7,762 | 1,611 | 22,230 | 112,038 | 8,359 | 0 | 8,359 | 1,478 | 6,882 |
| 25-30 | 5,832 | 14,314 | 160,185 | 66 | 8,932 | 1,592 | 25,100 | 124,627 | 9,598 | 0 | 9,598 | 1,433 | 8,165 |
| 30-35 | 5,435 | 13,847 | 176,283 | 370 | 9,277 | 2,096 | 28,122 | 137,158 | 10,816 | 2 | 10,818 | 1,530 | 9,288 |
| 35-40 | 4,718 | 12,438 | 176,676 | 242 | 8,810 | 2,055 | 29,266 | 136,787 | 10,945 | 0 | 10,945 | 1,440 | 9,505 |
| 40-45 | 3,993 | 10,724 | 169,522 | 45 | 7,961 | 2,396 | 27,519 | 131,691 | 10,689 | 0 | 10,689 | 1,299 | 9,390 |
| 45-50 | 3,376 | 9,502 | 160,139 | 88 | 7,147 | 1,942 | 26,679 | 124,458 | 10,199 | 0 | 10,199 | 1,152 | 9,047 |
| 50-60 | 4,835 | 14,018 | 264,687 | 192 | 10,627 | 3,702 | 43,766 | 206,785 | 17,146 | 0 | 17,146 | 1,801 | 15,345 |
| 60-70 | 3,094 | 9,221 | 199,735 | 1,104 | 7,161 | 3,118 | 31,487 | 159,073 | 13,364 | 1 | 13,365 | 1,397 | 11,968 |
| 70-80 | 2,029 | 6,157 | 151,412 | 27 | 4,767 | 2,391 | 22,623 | 121,659 | 10,318 | 0 | 10,318 | 1,071 | 9,247 |
| 80-90 | 1,239 | 3,787 | 104,828 | 322 | 2,911 | 1,679 | 15,418 | 85,142 | 7,273 | 0 | 7,273 | 684 | 6,588 |
| 90-100 | 770 | 2,311 | 72,797 | 45 | 1,741 | 1,431 | 10,146 | 59,525 | 5,117 | 0 | 5,117 | 543 | 4,574 |
| 100-250 | 2,163 | 6,165 | 303,353 | 512 | 4,469 | 5,679 | 35,122 | 258,595 | 22,608 | 0 | 22,608 | 2,821 | 19,787 |
| 250-500 | 359 | 918 | 122,187 | 2,980 | 601 | 3,530 | 10,105 | 110,931 | 9,877 | 0 | 9,877 | 1,017 | 8,861 |
| 500 + | 237 | 589 | 386,026 | 2,407 | 365 | 10,709 | 29,747 | 347,612 | 31,216 | 0 | 31,216 | 5,343 | 25,873 |
| Quintile Distribution | | | | | | | | | | | | | |
| First 20% | 19,178 | 33,388 | 33,166 | 5,157 | 1,437 | 712 | 7,615 | 28,562 | 1,565 | 0 | 1,565 | 328 | 1,237 |
| Second 20% | 19,178 | 36,597 | 135,903 | 985 | 5,896 | 1,830 | 24,622 | 104,541 | 6,187 | 1 | 6,188 | 1,522 | 4,665 |
| Middle 20% | 19,178 | 43,780 | 338,513 | 2,033 | 17,484 | 4,136 | 53,841 | 265,085 | 18,898 | 0 | 18,898 | 3,696 | 15,202 |
| Fourth 20% | 19,178 | 49,107 | 641,859 | 711 | 33,168 | 7,597 | 103,436 | 498,370 | 39,417 | 2 | 39,419 | 5,427 | 33,992 |
| Next 15% | 14,384 | 41,720 | 821,513 | 1,423 | 31,834 | 11,782 | 131,902 | 647,418 | 53,911 | 1 | 53,911 | 5,755 | 48,156 |
| Next 4% | 3,836 | 11,351 | 406,770 | 822 | 8,563 | 7,840 | 53,316 | 337,872 | 29,214 | 0 | 29,214 | 3,196 | 26,018 |
| Top 1% | 959 | 2,494 | 584,579 | 5,445 | 1,584 | 15,213 | 47,548 | 525,679 | 47,026 | 0 | 47,026 | 7,223 | 39,803 |
| Total | 95,891 | 218,437 | 2,962,304 | 16,577 | 99,966 | 49,111 | 422,280 | 2,407,527 | 196,217 | 4 | 196,221 | 27,148 | 169,074 |